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KELLY'S DIRECTORY

OF THE

Merchants, Manufacturers

AND

Shippers of the World.

BEING

A GUIDE TO THE EXPORT, IMPORT AND MANUFACTURING INDUSTRIES.

This Work contains Lists of the

IMPORTERS, EXPORTERS, BANKERS, CHAMBERS OF COMMERCE, MERCHANTS AND MANUFACTURERS OF THE UNITED KINGDOM AND OF THE COMMERCIAL WORLD.

The Directory is divided into **Two Sections** (1) **British Colonial** and **Foreign.** (2) **Great Britain** and **Ireland.**

BRITISH COLONIAL and FOREIGN SECTION.—The **First Section** embraces the British Colonies and Possessions throughout the World, and the various Foreign Countries and their Colonies to which British Manufactures are exported; they are arranged under the following heads:—

BRITISH INDIA and COLONIAL POSSESSIONS.	CANADA. EUROPE (Continental).	ASIA. AFRICA	UNITED STATES of AMERICA. AMERICA (Central and South).

With each country will be found a concise statistical account of its financial position, its Ports and Principal Towns, with a short Topographical account of each, together with Classified Lists of the

CONSULS.	MERCHANTS,	BROKERS, and
BANKERS.	COMMISSION MERCHANTS.	SHIPPING AGENTS.

And BUYERS OF FOREIGN GOODS, and Manufacturers of Goods Exported.

BRITISH SECTION.—The **Second Section** of the work embraces the Names and Addresses of the actual Manufacturers, Merchants and Shippers in the United Kingdom, in alphabetical order, and classified under their various Trade headings, and also classified Lists of Merchants exporting British Goods.

KELLY'S DIRECTORIES LTD., 182-3-4, High Holborn, London, W.C.

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KELLY'S

CUSTOMS TARIFFS

OF THE

WORLD

1915

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PREFACE

THIS Book is the most complete work which has ever been published in English, and, indeed, probably in any language, giving the various CUSTOMS TARIFFS in force throughout the World.

Every care is taken to ensure the correctness of the information given; but it must of course be borne in mind that it is absolutely impossible that every item in every Tariff can be correctly set out, as not only are new Tariffs being constantly framed, but, further, a week seldom elapses without material alterations being made to existing ones.

The constant expansion of the different Tariffs is abundantly shown by the steady increase in the size of this Book, the number of pages having steadily risen from 729 in 1905 to 1182 in 1915.

The Book is intended to meet a real and distinct need in the Commercial and Industrial World, not only of this country but also abroad, and, having regard to the fact that it enables any Merchant to tell at a glance the duty, if any, levied in any country on any exported or imported article, it cannot fail to be of the greatest possible value to the Traders of the World.

An Alphabetical Index to Countries will be found on pages v and vi, and at the commencement of each Tariff an Alphabetical List of the chief items in it has been given, showing under which number or category the duty levied upon any particular article is to be found.

KELLY'S DIRECTORIES LTD.

182, 183 & 184, HIGH HOLBORN,
LONDON.
March, 1915.

KELLY'S

CUSTOMS TARIFFS OF THE WORLD

Great care has been exercised in translating and interpreting the following Customs Tariffs, but the Proprietors wholly refuse to accept any kind of responsibility for anything contained in them.

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(*Liste des Fabricants, Négociants etc. classés par ordre alphabétique des professions.*)

Agents—Forwarding.
(*Agents expéditeurs.*)

Adams Express Co. (foreign department), 59 Broadway, New York. See advertisement p. 4

Anderson B. R. & Co. (& custom-house brokers), 503-4 Eilers buildings, Seattle, Wash., U.S.A

Harper F. F. G. & Co. 510 Battery st. San Francisco, Cal. Charter members of San Francisco Merchants' Exchange

Hernu, Péron & Co. Limited, 98 & 100 Queen Victoria street, London E C

Pitt & Scott Limited, 60 Pearl street, New York

Thornley William H. custom-house broker & forwarding agent, 520 Battery street, San Francisco

Wilmot T. F. & Co. 24 State street, New York City, U.S.A

Agents—Ship & Shipping.
(*Agents maritimes.*)

Hernu, Péron & Co. Limited, 98 & 100 Queen Victoria street, London E C

Agricultural Implement Mnfrs.
(*Instruments agricoles, fabr. d'.*)

Bentall E. H. & Co. Ltd. Heybridge, Maldon, Essex. T A "Bentall, Heybridge"

Ale & Porter Merchants.
(*Bières anglaises.*)

Hall T. B. & Co. Limited, 75-83 Norfolk st. Liverpool. "Boar's Head" Brand —T A "Norfolk;" T N 1501 Royal

Machen & Co. Limited, Norfolk street, Liverpool. "Pelican" Brand — T A "Boniface;" T N 4152 Royal

Ale & Stout Export Bottlers.
(*Exportateurs de bières en bouteilles.*)

Read Bros. Ltd. Carker's lane, Highgate road, London N W

Aniline Colors Manufacturers.
(*Couleurs d'aniline, fabr. de.*)

Holliday (Read) & Sons Limited, Turnbridge, Huddersfield

Assayers—Mineral & Metal.
(*Essayeurs—minéraux et métaux.*)

Johnson, Matthey & Co. Limited, 74-81 Hatton garden, London E C. See advertisement, p. 1

Australian Merchants.
(*Négociants australiens.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Awl Blade Manufacturers.
(*Lames de poinçons, fabr. de.*)

Ross Thomas & Son, 501 Broadstone, Bloxwich, Walsall

Bags—Cotton (*Sacs en coton*).

Feltham W. H. & Son, Imperial works, Tower Bridge rd. London S E & Imperial works, Manchester

Bark Factors (*Tanneurs en liège*).

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Bedstead Manufacturers.
(*Lits, fabr. de.*)

Fitter Bros. 88 Pritchett street, Birmingham

Bell Founders (*Fonderies de cloches*).

Mears & Stainbank, 34 Whitechapel road, London E (established 3 centuries)

Belting—Leather, Balata &c.
(*Courroies de transmission en cuir et "balata."*)

Ieke Thomas & Son, Heath Leather works, West Bromwich

Bismuth Refiners.
(*Bismuth, raffineurs de.*)

Johnson, Matthey & Co. Lim. 74-81 Hatton garden, London E C. See advert. p. 1

Blast Furnace Accessories Mfrs.
(*Fournitures pour hauts fourneaux.*)

Workington (The) Bridge & Boiler Co. Ltd. (T. E. G. Marley, managing director), Marsh side, Workington; T A "Marley"

Boiler Fluid Manufacturers.
(*Préparation anti-incrustateuse pour chaudières à vapeur.*)

Crystal & Co. Ltd. Albert Chemical works, Church Stile, Rochdale; T A "Crystal, Rochdale"; T N 548 Rochdale

Bolt & Nut Manufacturers.
(*Boulons et écrous, fabr. de.*)

Horton & Son Limited, all kinds engineers', railway carriage & coach bolts & nuts; machine & hand made nuts, fish & fang bolts, dog spikes & all kinds of railway fastenings, tramway tie pars & other accessories, washers &c. Alma & New Alma works, Darlaston—T A "Horton, Darlaston"

London Screw Co. Unicorn works, Smethwick, Staffs. Galvanized hook bolts & nuts, roofing bolts & nuts, screws, rivets & washers

Box Shooks for Export.
(*Planchettes p. caisses pour l'exportation.*)

Rigby F. W. & Co. 119 Union st. Southwark S E; 13 Garlick hill E C & Clarence st. Deptford S E, London—Tel. No. Hop 4054

Brewers (*Brasseurs*).

Hall T. B. & Co. Lim. 75-83 Norfolk st. L'pool w. "Boar's Head" brand (ales, porter & stout)—T A "Norfolk;" T N 1501 Royal

Brewers' & Distillers' Engineers.
(*Installations de brasseries et distilleries.*)

Blair, Campbell & McLean Limited. Woodville st. Govan, Glasgow

Bristle Merchants.
(*Soies de porc, négoc. en.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Bunting Manufacturers.
(*Molleton à drapeaux, fabr. de.*)

Riley E. & Co. Providence Street mills, Leeds

Candle Manufacturers.
(*Bougies, fabr. de.*)

Price's Patent Candle Company Ltd.

London, Liverpool, Manchester and Glasgow.

Specialities:— Candles, Night Lights, Toilet Soaps and Glycerin for all purposes.

93 Awards at International & other Exhibitions

Canvas Manufacturers.
(*Canevas, fabr. de.*)

Hayward R. & Co. Ltd. Coker works, Crewkerne

Cement Manufacturers.
(*Ciment, fabr. de.*)

Associated Portland Cement Manufacturers (1900) Ltd. (The), Portland house, 8 Lloyd's avenue, London E C. Manufacturers & exporters of portland cement &c. Brands: "J. B. White & Bros."; Gillingham "Hand"; K. B. & S. or "Pyramid"; "Anchor"; "Burham"; Gibbs' "Diamond"; Francis' "Nine Elms"; "Hilton, Anderson & Co." &c.—T N 3690 Avenue; T A "Portland, Telew, London"

Chain Manufacturers.
(*Chaînes, fabr. de.*)

Bannister W. & Co. Cradley Heath. Short link chain, cable & best rigging, crane & block chains

Perrins Thomas, Careless green, Stourbridge

Willetts David Limited, Reliance works, Cradley Heath. Cable, crane & incline

Chemists—Manufacturing.
(*Produits chimiques, fabr. de.*)

Stevenson & Howell Limited, 95A, Southwark street, London S E

Coffin & Coffin Furniture Manufactures.
(Cercueils et garnitures de cercueils, fabr. de.)

Ingall, Parsons, Clive & Co. Limited, Warwick works, Bradford st. Birmingham & 151A, Euston road, London N W

Coffin Furniture Manufacturers.
(Garnitures de cercueils, fabr. de.)

General Coffin Furniture Co. Limited (The), Glover works, Pritchett st. Birmingham

Color Manufacturers.
(Couleurs, fabr. de.)

Hancock Jas. & Son Ltd. Diglis Ceramic Art Color works, **Worcester.** Manufacturers of all kinds of colors, glazes & stains for china, earthenware, glass, bricks &c.—T A "Colours, Worcester"

Storey Joseph & Co. Limited, manufacturers of fine colors of every description for lithographic & printing ink makers; also makers of dry colors of every description for the use of paint grinders, enamel manufacturers, linoleum, leather-cloth, floorcloth manufacturers, for paper stainers, coach painters, motor body builders &c. &c.;

Silver Medal

Edinburgh 1890

also makers of borates of lead & manganese, japanners' browns &c.; also gelatine & vegetable sizes, locomotive greases &c. &c. Heron chemical & color works, Lancaster; London office, 4 Ludgate circus E C—T A "Heron, Lancaster;" "Colourific, Fleet, London"

Color Manufacturers (Confectionery & Soap).
(Couleurs pour confiserie et savonnerie, fabr. de.)

Stevenson & Howell Limited, 95A, Southwark street, London S E

Color (Iron) Manufacturers.
(Couleurs de fer, fabr. de.)

Parquin, Gauchery & Zagorowski, Auxerre (Yonne), France

Cotton Bag Manufacturers.
(Sacs en coton, fabr. de.)

Feltham W. H. & Son, Imperial works, Tower Bridge road, London S E & Imperial works, Manchester

Cotton Goods Manufacturers.
(Cotonnades, fabr. de.)

Dawson Brothers & Co. 12 Victoria chambers, Meadowside, Dundee

Curriers *(Corroyeurs).*

Dixon (John), Sons & Taylor, Market st. Bermondsey, London SE. See advertisement, p. 3

Custom House Brokers.
(Courtiers en douane.)

Adams Express Co. (foreign department), 59 Broadway, New York. See advertisement, p. 4

Barham Guy B. 715-717 International Bank building, Los Angeles, Cal

Bunker C. D. & Co. custom-house brokers & forwarders, 544 Sansome street, San Francisco, Cal

Harper F. F. G. & Co. 510 Battery street, San Francisco, Cal. Charter members of San Francisco Merchants' Exchange

Thornley William H. custom-house broker & forwarding agent, 520 Battery street, San Francisco

Cycle Hub Manufacturers.
(Cycles, moyeux p.)

British (The) Hub Co. Limited, Clyde works, Weaman st. B'ham. Cycle Hub specialists; home & export. Tel. Ad. "Pizzey, Bham"

Disinfecting Powder & Fluids.
(Désinfectants, liquide et en poudre.)

Beddow George & Co. Calcutta works, Limehouse, London E. Inventors & sole manufacturers of "**Suji Muji.**" —T A "Emacerate, London"; T N East 1196

Distillers.
(Distillateurs.)

Stewart Alex. & Son of Dundee, distillers of the famous "**Cream of the Barley**" special old Scotch Whisky

TRADE MARK

Purveyors to His Majesty's Houses of Parliament. By special Royal warrant to H.M. the King of Spain. Contractors to the Belgian Government

Door Bolt Manufacturers.
(Targettes pour portes.)

Banks Jonah & Sons, Clothier street, Willenhall, Staffs

Dyke George & Son, Doctor's Piece, Willenhall. Door bolt manufacturers

Drug Importers.
(Drogues, import. de.)

Scriven Brothers & Co. 40 Weston street, London S E. See advert. outside Back Cover & p. 4

Essence Manufacturers.
(Essences, fabr. d'.)

Stevenson & Howell Limited, 95A, Southwark street, London S E

Essential Oil Distillers and Importers.
(Huiles essentielles, distillateurs et importateurs d'.)

Stevenson & Howell Limited, 95A, Southwark street, London S E

Export Bottlers.
(Vins, bières etc. exportateurs de.)

Hall T. B. & Co. Lim. 75-83 Norfolk st. L'pool W. "Boar's Head" brand (ales, porter & stout)—T A "Norfolk;" T N 1501 Royal

Machen & Co. Limited, Norfolk street, Liverpool. "Pelican" brand (ale, porter & stout)—T A "Boniface;" T N 4152 Royal

Feathers—Importers.
(Plumes, import. de.)

Scriven Brothers & Co. 40 Weston street, London S E. See advert. outside Back Cover & p. 4

Felt (Medical, Laundry, Mechanical & Printers') Manufacturers.
(Feutre pour chirurgie, blanchisserie, mécaniciens et imprimerie, fabr. de.)

Whitehead R. R. & Bros. Ltd. 10 & 12 Endell street, Long acre, London W C

File Manufacturers.
(Limes, fabr. de.)

Flockton, Tompkin & Co. Limited, Newhall steel works, Attercliffe, Sheffield

Kenyon John & Co. (Sheffield) Ltd. (also saw manufactrs.), Mill Sands steel works, Sheffield—T A "Kenyon, Sheffield"

Spencer Walter & Co. Limited, Crescent steel works, Warren street, Sheffield—T A "Crescent, Sheffield;" T N 2581 & 2582

Fire Brick Manufacturers.
(Briques réfractaires, fabr. de.)

Bowens' Limited (successors), Stourbridge —T A "Bowens"

Hall John & Co. of Stourbridge Limited, Stourbridge

King Brothers (Stourbridge) Ltd. (best glasshouse pot & crucible clay proprs. manufactrs. of fire bricks, gas retorts, furnace bricks & crucibles), Stourbridge — T A "King Bros. Stourbridge;" T N 17 Lye

Vale of Neath Dinas Fire Brick & Cement Co. Ltd. Pontwalby works, Glyn-Neath, S. Wales

Flag & Banner Makers.
(Drapeaux et bannières, fabr. de.)

Riley E. & Co. Providence Street mills, Leeds

Foreign Freight Express Forwarders.
(Agents expéditeurs pour l'étranger.)

Adams Express Co. (foreign department), 59 Broadway, New York. See advertisement p. 4

Pitt & Scott Limited, 60 Pearl street, New York

Funeral Requisites Manufrs.
(Articles pour pompes funèbres, fabr. d'.)

Ingall, Parsons, Clive & Co. Limited, Warwick works, Bradford street, Birmingham & 151A, Euston road, London N W

Gasfitting & Chandelier Manufrs.
(Lustres et appareils à gaz.)

Shaw Edward J. & Co. Astral works, Walsall, Staffs—T N 121; telegrams, "Astral," Code A B C 5th edition

Gas Making Apparatus Manufrs.
(Appareils à gaz.)

Horsehay (The) Co. Lt . Horsehay, Salop

Glass Manufacturers.
(Verrerie, fabr. de.)

Chance Brothers & Co. Limited, Glass works, near Birmingham. Manufacturers of all descriptions of window glass & of vitreous glass tiles & mosaic —T A "Chance, Smethwick;" T N 121 (2 lines) Oldbury; A B C cable code used

Gold, Silver & Platinum Refiners.
(Or, argent et platine, affineurs d'.)

Johnson, Matthey & Co. Lim. 74-81 Hatton garden, London E C. See advert. p. 1

Golf Goods Manufacturers.
(Articles pour le jeu de "Golf," fabr. d'.)

Cann & Taylor, Richmond & East Sheen (Surrey)

Granite Merchants.
(Granit, négoc. en.)

Brown Archibald Abel, Advocate road, Aberdeen

Hair Importers.
(*Crins, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advert. outside Back Cover & p. 4

Hat Manufacturers—Wholesale.
(*Chapeaux, fabr. de, en gros.*)

Lincoln, Bennett & Co. Limited.

TRADE MARK.

Hatters by appointment to H.M. the King.

Nelson square, Blackfriars rd. London S E

—TA "Lincoln, London"; T N Hop 626

Hide Factors.
(*Peaux, facteurs en.*)

Barrow Samuel & Brother Limited; offices & warehouses, Weston street, London S E. See advertisement, p. 2

Hide & Skin Merchants.
(*Peaux et cuirs, négoc. en.*)

Barrow Samuel & Brother Limited; offices & warehouses, Weston street, London S E. See advertisement, p. 2

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Horn, Skin & Hide Importers.
(*Cornes, peaux et cuirs, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Hosiery Manufacturers.
(*Bonneterie, fabr. de.*)

Sudbury C. & F. Limited, Castle gate, Nottingham—T N 279

Jute Manufacturers.
(*Jute, fabr. de.*)

Dawson Brothers & Co. 12 Victoria chambers, Meadowside, Dundee

Jute Goods Merchants.
(*Articles en jute, négoc. en.*)

Duncan George & Co. 94 Commercial street, Dundee—T A "Lodestar"

Macveigh, Macintyre & Co. 104 Commercial st. Dundee—T A "Macveigh"

Salomon Julius & Co. 12 Victoria chambers, Dundee—T A "Salomon"

Jute, Hemp & Grass Importers.
(*Jute, chanvre et alfa, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Lager Beer Brewers.
(*Brasseurs de bière dite: Lager Beer.*)

Wrexham Lager Beer Company Limited (The), Wrexham, North Wales

Lamp Manufacturers.
(*Lampes, fabr. de.*)

Linley & Co. Eliot st. Nechells, Birmingham. Speciality, railway lamps of all kinds

Leather (Enamelled & Japanned).
(*Cuirs, emaillés et vernis.*)

Dixon (John), Sons & Taylor, Market street, Bermondsey, London S E. See advertisement, p. 3

Leather Dressers.
(*Appréteurs de cuirs.*)

Turney Brothers Limited, Trent Bridge Leather works, Nottingham

Leather Exporters.
(*Cuirs, exportateurs de.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Leather Factors (*Facteurs en cuir*).

Barrow Samuel & Brother Limited; offices & warehouses, Weston street, London S E. See advertisement, p. 2

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Leather Importers.
(*Cuirs, importateurs de.*)

Barrow Samuel & Brother Limited; offices & warehouses, Weston street, London S E. See advertisement, p. 2

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Leather Manufacturers.
(*Cuirs, fabr. de.*)

Dixon (John), Sons & Taylor, Market st. Bermondsey, London S E. See advertisement, p. 3

Yeo Henry J. (all descriptions of colored skivers), 96 Rockingham st. London S E

Leather Merchants.
(*Cuirs, négoc. en.*)

Barrow Samuel & Brother Limited; offices & warehouses, Weston street, London S E. See advertisement, p. 2

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Leather Cloth Manufacturers.
(*Toiles en cuirs, fabr. de.*)

New Pegamoid Limited, 134 Queen Victoria street, London E C; "Pegamoid" brand Morocco & various grained imitation leather cloths, waterproof, stain proof, dirt proof—T A "Pegamoid, Cent, London;" T N City 9704 (2 lines). Codes, A B C, 4th & 5th editions & private

Lock Manufacturers.
(*Serrures, fabr. de.*)

Baker Samuel, Moat Field works, Moat street, Willenhall. Manufacturer of iron padlocks, japanned & galvanised; also Lighter & Barron's locks & brass lever pad, till, cupboard, chest &c. For home & export—T A "Protheroe, Willenhall;" T N 76 Willenhall

Colledge & Bridgen, Midland works, Wolverhampton

Lock Furniture (China, Glass, Metal & Wood) Manufacturers.
(*Serrures, fournitures p. (porcelaine, verre, métal et bois.*)

Bullers Limited, Tipton—T A "Bullers, Tipton;" T N 1 Tipton

Mattress Manufacturers.
(*Sommiers, fabr. de.*)

Lane George & Sons Limited, Sterling works, Brueton street, Birmingham. Every description woven wire mattresses, wood bedsteads, bedding &c.—T A "Bedding, Birmingham"

Merchants—Exporters.
(*Négociants exportateurs.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Merchants—General.
(*Négociants généraux.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Merchants—Importers.
(*Négociants importateurs.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Merchants—American (North & South).
(*Négociants pour l'Amérique du Nord et Sud.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Merchants—China & Japan.
(*Négociants pour la Chine et Japon.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Merchants—India & Colonial.
(*Négociants pour les Indes et les Colonies.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Merchants—New Zealand.
(*Négociants pour la Nouvelle Zélande.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Merchants—South Africa.
(*Négociants pour l'Afrique du Sud.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Needle Manufacturers.
(*Aiguilles, fabr. d'.*)

Avery Wm. & Son, Redditch, Worcestershire

English J. & Son Limited, Queen's works, Redditch, Worcs

Oil Importers.
(*Huiles, importateurs d'.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Ore Importers.
(*Minerais, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Paint Manufacturers
(*Couleurs, fabr. de.*)

Peacock & Buchan Ltd. Mousehole Factory, Shirley, Southampton — T A "Peabuch, Southampton;" T N 440

Paint, Color & Varnish Manufrs.
(*Peintures, couleurs et vernis, fabr. de.*)

Holden Arthur & Sons Limited, 218-219 Bradford street, Birmingham. Also japans, enamels, lacquers &c

Paper Makers (*Papier, fabr. de*).

Saunders T. H. & Co. Ltd. (bank note, ledger, drawing, writing; typewriting & blottings), Purfleet whrf. Up. Thames st EC

Paper Makers' Agents & Exporters.
(*Agents et exportateurs de papiers.*)

Stevenson John & Co. (all sorts of wrapping papers, also vegetable parchment, grease-proof & waxed papers), 40 & 42 Cable street, Liverpool—T A "Export." Code A B C, 5th edition. Established 50 years

Paper (Grease Proof) Makers.
(*Papier parchemin, fabr. de.*)

Erhardt H. & Co. Ltd. 9 & 10 Bond court, Walbrook, London E C. See advert. p. 3

Parchment & Vellum Manufrs.
(*Parchemin et vélin, fabr. de.*)

Erhardt H. & Co. Ltd. 9 & 10 Bond court, Walbrook, London E C. See advert. p. 3

Pianoforte Hammer & Damper Felt Manufacturers.
(*Feutres pour marteaux et étouffoirs de pianos.*)

Whitehead R. R. & Bros. Limited, 10 & 12 Endell street, Long acre, London W C

Platinum Refiners & Manufrs.
(*Platine, affinage de.*)

Johnson, Matthey & Co. Ltd. 74-81 Hatton garden, London E C. See advert. p. 1

Quartz Glass Apparatus.
(*Appareils en verre pour quartz.*)

Johnson, Matthey & Co. Ltd. 74-81 Hatton garden, London E C. See advert. p. 1

Railway Carriage Builders.
(*Voitures de chemins de fer, constr. de.*)

Birmingham Railway Carriage & Wagon Co. Ltd. Wagon works, Smethwick, near Birmingham

Railway Carriage Furniture Manufacturers.
(*Fournitures pour voitures de chemins de fer, fabr. de.*)

Jones & Foster Ltd. 39 Bloomsbury st. Birmingham—T A "Crucible"

Railway Carriage Lamp Manfrs.
(*Lampes p. voitures de chemins de fer, fabr. de.*)

Jones & Foster Limited, 39 Bloomsbury street, Birmingham—T A "Crucible"

Railway Wagon Builders.
(*Wagons de chemins de fer, constr. de.*)

Birmingham Railway Carriage & Wagon Co. Ltd. Wagon works, Smethwick, near Birmingham

Sack & Bag Manufrs. (*Sacs, fabr. de*)

Duncan George & Co. 94 Commercial street, Dundee—T A "Lodestar"
Knowles Clarence C. & Co. Ltd. 19 Brunswick street, Liverpool
Salomon Julius & Co. 12 Victoria chambers, Dundee—T A "Salomon"

Saddle Felt Manufrs.
(*Feutre pour selliers, fabr. de.*)

Whitehead R. R. & Bros. Ltd. 10 & 12 Endell street, London W C

Saddlers' Hair (*Crin pour selliers*).

Rice Charles & Co. Friar st. Southwark, London S E. Established 1790. Hair & flock manufacturers & merchants —T A "Flock, London"

Sail Cloth Manufacturers.
(*Toile à voiles, fabr. de.*)

Hayward R. & Co. Limited, Coker works, Crewkerne

Sanitary Appliance Manufactrs.
(*Appareils sanitaires, fabr. d'.*)

Outram C. W. & Co. Woodville, Burton-on-Trent, England—T A "Outram, Woodville;" makers of the Hassall patent closet, noted for its excellent sanitary properties

Sawing Machine Manufactrs.
(*Machines à scier, fabr. de.*)

Sparrow William Ltd. Martock, Somerset

Seed Exporters (*Graines, export. de*).

Scriven Brothers & Co. 40 Weston street, London S E. See advert. outside Back Cover & p. 4

Seed Importers (*Graines, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advertisement outside Back Cover & p. 4

Ship Brokers & Steamship Agents.
(*Courtiers et agents maritimes.*)

Page & Jones, Mobile, Ala., U.S.A

Ship Owners (*Armateurs*).

London & Edinburgh Shipping Co. Ltd. 8 & 9 Commercial st. Leith. Steamers 3 times weekly to London; regular sailings from Seville, Cadiz, Lisbon, Vigo, Oporto, Bordeaux & Charente to Leith
London & Edinburgh Shipping Co. Limited, Hermitage steam wharf, Wapping, London E. Steamers 3 times weekly to Leith

Silicate Cotton or Slag Wool Manufrs. (*Laines de scories, fabr. de*).

Broadbent J. C. & Co. Ltd. Redcar, Yorks. —T A "**Broadbents, Redcar**"

Skin Importers.
(*Peaux, importateurs de.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advert. outside Back Cover & p. 4

Slate & Slab Merchants.
(*Ardoises et dalles, négoc. en.*)

Davies Bros. Portmadoc, North Wales—T A "Seivad, Portmadoc"

Spring Manfrs. (*Ressorts, fabr. de*).

Shaw Thomas, Lion Spring & Axle works, Hill Top, West Bromwich
Terry Herbert & Sons Limited, Redditch

Stampers & Piercers.
(*Estampeurs et perforateurs de métal.*)

Bache W. & T. & Son, Mayers Green, West Bromwich

Steam Packing Manufacturers.
(*Garnitures pour presse-étoupes, fabr. de.*)

Boorn Thos. & Co. 3 & 5 Chryssell road, Brixton, London S W. Sole manufacturers of the original "Eagle" steam & hydraulic packings

Steel Manfrs. (*Aciers, fabr. d'*).

Flockton, Tompkin & Co. Ltd. Newhall steel works, Attercliffe, Sheffield; manufacturers of every description of best refined steel for home & export

Steel Mfrs. Converters & Refiners.
(*Acier, fabrication, convertissement et raffinerie d'.*)

Kenyon John & Co. (Sheffield) Ltd. Mill Sands steel works, Sheffield — T A "Kenyon, Sheffield"
Spencer Walter & Co. Limited, Crescent steel works, Warren st. Sheffield—T A "Crescent, Sheffield;" T N 2581 & 2582

Stuff Manufacturers.
(*Étoffes, fabr. d'.*)

Rees Wm. E. & Co. East parade, Bradford

Sugar Machinery Manufactrs.
(*Machines pour sucreries, fabr. de.*)

Blair, Campbell & McLean Limited, Woodville street, Govan, Glasgow

Sulphate of Copper Manufactrs.
(*Sulphate de cuivre, fabr. de.*)

Chapman (Spencer) & Messel Ltd. (with which is amalgamated Wm. Pearce & Sons Ltd.), 36 Mark lane, London E C; works, Silvertown, Essex. See advt. p. 2

Sulphuric Acid (Fuming).
(*Acide sulphurique (fumant).*)

Chapman (Spencer) & Messel Ltd. (with which is amalgamated Wm. Pearce & Sons Ltd.), 36 Mark lane, London E C; works, Silvertown, Essex. See advt. p. 2

Sweep Smelters & Refiners.
(*Fondeurs et affineurs de déchets de métaux.*)

Johnson, Matthey & Co. Ltd. 74-81 Hatton garden, London E C. See advert. p. 1

Tallow Exporters.
(*Suifs, export. de.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advert. outside Back Cover & p. 4

Tallow Importers.
(*Suifs, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E. See advert. outside Back Cover & p. 4

Tanners (*Tanneurs*).

Barrow Samuel & Brother Limited; offices & warehouses, Weston street, London S E. See advertisement, p. 2
Dixon (John), Sons & Taylor, Market street, Bermondsey, London S E. See advertisement, p. 3

Tinfoil Manufacturers.
(*Feuilles d'étain, fabr. de.*)

Erhardt H. & Co. Ltd. 9 & 10 Bond court, Walbrook, London E C. See advert. p. 3

Tinfoil Paper Manufacturers.
(*Papier en doublé d'étain, fabr. de.*)

Mitchell J. & W. Bordesley paper works, Birmingham—T A "Tinfoil, Birminghm"

Toilet Soap Manufacturers.

(*Savons de toilette, fabr. de.*)

Price's Patent Candle Company Ltd.

London, Liverpool, Manchester and Glasgow,

Specialities :—
"Regina" in 6 varieties.
"Buttermilk," "Court" in 27 varieties.

93 Awards at International & other Exhibitions

Translators of Languages.

(*Traductions des langues étrangères.*)

International Translations Agency (Gurrin's).

REGISTERED

TRADE MARK.

The specifications, estimates & correspondence for many of the largest foreign contracts of recent years were translated by us at 57 to 60 Holborn viaduct, London E C

Tube Manufacturers.

(*Tubes, fabr. de.*)

Elliott's Metal Co. Ltd.; works, Selly Oak, Birmingham; manufacturers of patent yellow metal, copper & brass sheets, tubes &c

McDougall James Limited, Wednesbury

Vegetable Parchment Makers.

(*Parchemin végétal.*)

Erhardt H. & Co. Ltd. 9 & 10 Bond court, Walbrook, London E C. See advert. p. 3

Walking Stick Manufacturer.

(*Cannes, fabr. de.*)

Narborough F. 42 Lombard st. Birmingham. Soldiers' swagger sticks & whips, all kinds

Washer Manufacturers.

(*Rondelles, fabr. de.*)

Bache W. & T. & Son, Mayers Green, West Bromwich

Waxed Paper Manufrs.

(*Papiers cirés, fabr. de.*)

Erhardt H. & Co. Ltd. 9 & 10 Bond court, Walbrook, London E C. See advert. p. 3

Webbing Manufacturers.

(*Tissus, fabr. de.*)

Drake F. & Co. North Coker mills, Somerset

Whisky Distillers (Scotch).

(*Whisky (écossais), distillateurs de.*)

Greenlees Brothers, 29 & 31 Commercial street, London E; distilleries, Argyllshire; bonded & export warehouses, Glasgow

Wire Rope Makers.

(*Câbles en fils métalliques, fabr. de.*)

Bullivant & Co. Ltd. 72 Mark lane, London E C

KELLY'S

CUSTOMS TARIFFS OF THE WORLD

ABBREVIATIONS USED IN VARIOUS CUSTOMS TARIFFS

G.W.=Gross weight.
N.W.=Net weight.
M. (applied to timber measurement, &c.)=1,000.
Ad val.=*Ad valorem.*
Disp.=General disposition.
N.E.S.=Not elsewhere specified.
N.E.I.=Not elsewhere included.
N.O.E.=Not otherwise enumerated.
N.O.M.=Not otherwise mentioned.
N.O.P.=Not otherwise provided for.
N.S.M.=Not specially mentioned.
T.=Tare.

The Money, Weights and Measures of the various countries will be found immediately following the index to articles at the commencement of each Tariff.

CUSTOMS TARIFF OF THE UNITED KINGDOM

Return showing the several articles subject to Import and Export Duties in the United Kingdom, and the Duty levied upon each article, according to the Tariff in operation, together with an account of Customs drawbacks and Customs charges.

IMPORT DUTIES.

Articles.	Rates of Duty. £	s.	d.
Beer of the descriptions called mum, spruce, or black beer and Berlin white beer, and other preparations, whether fermented or not fermented, of a character similar to mum, spruce or black beer, where the worts thereof were, before fermentation, of a specific gravity:			
Not exceeding 1215° ....for every 36 gallons	3	9	0
Exceeding 1215° .... ,,	4	0	10
Beer of any other description where the worts thereof were, before fermentation, of a specific gravity of 1055° .... for every 36 gallons	0	17	3
and so on in proportion for any difference in gravity.			
Cards, playing, in packs not containing over 52 ....doz. packs	0	3	9
Chicory: Raw or kiln-dried....cwt.	0	13	3
Roasted or ground....lb.	0	0	2
NOTE.—Extract or essence of chicory is prohibited.			
Chicory roasted and ground and made into a paste is to be charged duty as roasted chicory.			
Chloroform ....lb.	0	4	4
Chloral hydrate .... ,,	0	1	9
Cocoa, raw ....cwt.	0	9	4
Husks and shells.... ,,	0	2	0
Preparations of cocoa, including confectionery, containing chocolate....See sec. 7 of Finance Act, 1901, page 2, col. 2.			
Cocoa butter .... cwt.	0	9	4
Coffee, raw .... ,,	0	14	0
Kiln-dried, roasted or ground ....lb.	0	0	2
Coffee and chicory (or other vegetable substances), roasted and ground; mixed ....lb.	0	0	2
NOTE.—Essence or extract of coffee is prohibited.			
Collodion ....gallon	1	14	11
Ether: Acetic ....lb.	0	2	7
Butyric ....gallon	1	1	10
Sulphuric .... ,,	1	16	6
Ethyl: Bromide....lb.	0	1	5
Chloride ....gallon	1	1	10
Iodide of	0	19	0
British spirits ....proof gallon	0	14	9
Fruit, dried or otherwise preserved without sugar:—			
Currants ....cwt.	0	2	0
Figs and fig cake, plums commonly called French plums and prunelloes, plums, dried or preserved, not otherwise described, prunes and raisins ....cwt.	0	7	0
NOTE.—Plums include greengages, damsons, mirabelles and dried, crystallised, or glacé apricots.			
Tinned and bottled apricots in syrup or water, and apricot pulp are not liable to duty as preserved plums, but when added sugar is present, as in the case of syrup, they are chargeable under the heading of sugar (*which see*).			
Dutiable fruit imported in the syrup or water is to be assessed with duty at 7s. the cwt. on the weight of fruit without squeezing out the contained syrup or water. The syrup in such cases is separately charged with its proper duty, unless the merchant elects to pay duty on the whole weight at the fruit rate.			
Fruit liable to duty as such, preserved with sugar—(*See* sugar.)			
Glucose, solid ....cwt.	0	1	2
Do., liquid .... ,,	0	0	10
Molasses and invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and on which duty is not otherwise charged:			
If containing 70% or more of sweetening matter ....cwt.	0	1	2
If containing less than 70% and more than 50% of sweetening matter ....cwt.	0	0	10
If containing not more than 50% of sweetening matter cwt.	0	0	5
Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of spirits, or if it is to be used solely for purposes of food for stock.			
Motor spirit, *i.e.*, any inflammable hydrocarbon (including any mixture of hydrocarbon and any liquid containing hydrocarbon) which is capable of being used for providing reasonably efficient motive power for a motor car ....gallon	0	0	3
The duty is subject to repayment if the spirit is to be used for purposes other than supplying motive power to motor cars, and of half the duty payable when the spirit is used for supplying motive power to motor cars employed for commercial purposes, &c.			
Saccharin (including mixtures containing saccharin substances of a like nature or use)....oz.	0	0	7
NOTE.—Saccharin and mixtures containing saccharin or other substances of like nature or use must not be imported into the United Kingdom in packages containing less than 11 lbs.; must not be packed with other goods of any other description, and must be specially reported and imported and entered for warehousing at Dover, Folkestone, Goole, Grangemouth, Grimsby, Harwich Hull, Leith, London, Newhaven, Southampton or West Hartlepool only.			
Soap, transparent, in the manufacture of which spirit has been used ....lb.	0	0	3

Spirits and strong waters.	Imported In Casks. s.	d.		In Bottles. s.	d.
For every gallon computed at hydrometer proof of spirits of any description (except perfumed spirits), including naphtha or methylic alcohol, purified so as to be potable, and mixtures and preparations containing spirits:					
Enumerated spirits:					
Brandy ....proof gallon	15	1	..	16	1
Rum, *i.e.*, imported from ports in sugar-cane producing countries.... ,,	15	1	..	16	1
Imitation rum, *i.e.*, imported from ports in countries in which the sugar-cane is not produced .... ,,	15	2	..	16	2
Geneva .... ,,	15	2	..	16	2
Additional in respect of sugar used in sweetening any of the above tested for strength, if sweetened to such an extent that the spirit thereby ceases to be an "enumerated spirit" ....proof gallon	0	1	..	0	1
Unenumerated spirits:					
Sweetened.... ,,	15	3	..	16	3
(Including liqueurs, cordials, mixtures and other preparations containing spirits, if tested.)					
Not sweetened....proof gallon	15	2	..	15	2
(Including liqueurs, cordials, mixtures and other preparations containing spirits, provided such spirits can be shown to be both unenumerated and not sweetened, if tested.)					
Liqueurs, cordials, mixtures and other preparations containing spirits, not sweetened, provided such spirits are not shown to be unenumerated; if tested....proof gallon	15	2	..	16	2
Liqueurs, cordials, mixtures and other preparations containing spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested....liquid gallon	—		..	21	5
NOTE.—The word bottles above does not include carboys or demijohns.					
Perfumed spirits ....liquid gallon	24	1	..	25	1

And so in proportion for any less quantity.

Any importations of naphtha or methylic alcohol purified so as to be potable are rated under the heading of unenumerated spirits.

The *minimum* legal sizes of packages of spirits (other than cordials or perfumed or medicinal spirits and spirits imported in cases) is in casks or other vessels of a size or content of not less than nine gallons.

Upon payment of the difference between the Customs duty on foreign spirits, and the Excise duty on British spirits, foreign spirits may be delivered under certain conditions for methylation or for use in art or manufacture, but foreign methylic alcohol may be used in art or manufacture without the payment of this differential duty.

For general rules as to the classification and entry of spirits see the General Orders issued by the Customs Board, London.

Articles.	Rates of Duty. £	s.	d.
Sugar:			
Glucose, molasses, saccharin and articles containing sugar:			
Sugar of a polarisation exceeding 98°, viz.:			
Sugar refined or rendered by any process equal thereto:			
In lumps and loaves ..... cwt.	0	1	10
Other sorts, including sugar candy ..... ,,	0	1	10
Sugar, unrefined:			
Beetroot ..... ,,	0	1	10
Cane and other sorts ..... ,,	0	1	10
Sugar refined and unrefined (entered according to the sub-divisions specified above) of a polarisation:			
Not exceeding 76 degrees ..... cwt.	0	0	10
Exceeding 76 and not exceeding 77 ..... ,,	0	0	10·9
,, 77 ,, 78 ..... ,,	0	0	11·2
,, 78 ,, 79 ..... ,,	0	0	11·6
,, 79 ,, 80 ..... ,,	0	0	11·9
,, 80 ,, 81 ..... ,,	0	1	0·3
,, 81 ,, 82 ..... ,,	0	1	0·6
,, 82 ,, 83 ..... ,,	0	1	1
,, 83 ,, 84 ..... ,,	0	1	1·4
,, 84 ,, 85 ..... ,,	0	1	1·8
,, 85 ,, 86 ..... ,,	0	1	2·2
,, 86 ,, 87 ..... ,,	0	1	2·6
,, 87 ,, 88 ..... ,,	0	1	3
,, 88 ,, 89 ..... ,,	0	1	3·4
,, 89 ,, 90 ..... ,,	0	1	4
,, 90 ,, 91 ..... ,,	0	1	4·5
,, 91 ,, 92 ..... ,,	0	1	5
,, 92 ,, 93 ..... ,,	0	1	5·6
,, 93 ,, 94 ..... ,,	0	1	6·1
,, 94 ,, 95 ..... ,,	0	1	6·6
,, 95 ,, 96 ..... ,,	0	1	7·1
,, 96 ,, 97 ..... ,,	0	1	7·7
,, 97 ,, 98 ..... ,,	0	1	8·2
,, 98 ..... ,,	0	1	10
Blacking, liquid, containing sugar or any other sweetening matter ..... cwt.	0	0	5
Together with the duty on any proof spirit contained therein.			
NOTE.—An additional ½d. per lb. is chargeable in respect of any of the undermentioned sugar articles in which spirit has been used in the manufacture. Confectionery in the manufacture of which a greater percentage of spirit has been used than that covered by the spirit charge of ½d. per lb. shall be chargeable with a spirit duty of 1d. the lb. or such spirit duty rate (in excess of 1d. the lb.) as analysis may show to be necessary.			
Blacking, solid, containing sugar or any other sweetening matter ..... cwt.	0	0	5
Candied or drained peel ..... ,,	0	1	4
Caramel, solid ..... ,,	0	1	10
,, liquid ..... ,,	0	1	4
Cherries, drained ..... ,,	0	1	0
Chutney ..... ,,	0	0	10
Cocoa-nut, sugared ..... ,,	0	0	10
Confectionery, viz.:			
Confectionery, hard:			
Sugared almonds (except as below), caraway seeds &c. cwt.	0	1	10
Sugar almonds on the entry for which the importer has declared that the sugar coating does not exceed 72% of the total net weight ..... cwt.	0	1	4
Confectionery, soft, viz.:			
A. B. gums, imported in bulk, in barrels or in cases, on the entry for which the importer has declared that duty on the combined quantity of sugar and glucose used in the manufacture of the goods did not exceed the rate of 10d. per cwt. ..... cwt.	0	0	10
Other A. B. gums, caramels, chewing gums, jelly beans, turkish delight &c. ..... cwt.	0	1	4
Fig ..... ,,	0	2	6
Confectionery made from sugar and containing no other ingredients except flavouring ..... cwt.	0	1	10
Liquorice, if declared by the importer not to contain more than 30% of added sugar or other sweetening matter, subject to occasional sampling and testing ..... cwt.	0	0	7
Flowers, as violets and rose petals &c. in crystallised sugar, as crystallised fruit ..... cwt.	0	1	10
*Fruit, canned and bottled, other than fruit liable to duty as such, preserved in thin syrup, if the importer has declared on entry that it does not contain more than 12% of added sugar ..... cwt.	0	0	3
*In other cases in thin syrup ..... ,,	0	0	5
*Fruit, canned and bottled, other than fruit liable to duty as such, preserved in thick syrup ..... cwt.	0	1	1
*Fruits, crystallised, glacé and Metz, except fruit liable to duty as such ..... cwt.	0	1	10
Fruits, imitation, crystallised or not, on the entry for which the importer has declared that the sugar constituents do not exceed 80% ..... cwt.	0	1	6
(Importations to be occasionally sampled for analysis.)			
*Fruits, imitation, crystallised or not, in all other cases .. cwt.	0	1	10
*Fruit, liable to duty as such, except currants, preserved in sugar, or syrup, whether mixed with other fruits or not .. cwt.	0	7	0
*Fruit pulp, excepting fruit pulp liable to duty as such, preserved in thin syrup ..... cwt.	0	0	5
*Fruit pulp, excepting fruit pulp liable to duty as such, preserved in thick syrup, as jam ..... cwt.	0	1	4
*NOTE.—Tinned and bottled apricots in syrup or water, and apricot pulp, are not liable to duty as preserved plums, but when added sugar is present, as in the case of syrup, they are chargeable either as fruit canned or bottled, or as fruit pulp. Apricot jam is thus chargeable at the rate of 1s. 4d. per cwt. as jam, whether imported in tins or bottles or not.			

* See "Restrictions as to Importation" at end of Import Schedule.

Articles.	Rate of Duty. £	s.	d.
Apricots crystallised and glacé, are chargeable with duty as preserved plums. Dutiable fruit preserved in syrup, or in water, is to be assessed with duty at 7s. the cwt. on the weight of fruit without squeezing out the contained syrup or water. The syrup in such cases is separately charged with its proper duty, unless the merchant elects to pay duty on the whole weight at the fruit rate. Boxes of mixed fruits such as "Metz fruits, assorted" and bottles of "assorted fruits in syrup," containing articles liable to two or more distinct rates of duty, are assessed with duty at the highest rate on the whole weight, unless the various kinds of goods are packed separately, or in such a manner that an account can be taken of each kind.			
Ginger, preserved in syrup or sugar ..... cwt.	0	1	4
Marmalade, jams and fruit jellies, if not made from fruit liable to duty as such ..... cwt.	0	1	4
Marzipan ..... ,,	0	1	1
Milk, condensed, sweetened, whole ..... ,,	0	0	9
,, ,, ,, separated or skimmed ..... ,,	0	0	10
,, ,, slightly sweetened, whether whole, separated, or skimmed, if declared by the importer not to contain more than 18% of added sugar, subject to occasional sampling and testing ..... cwt.	0	0	4
Milk powder:			
If declared by the importer not to contain any added sugar	Free.		
If declared by the importer not to contain more than 36% of added sugar ..... cwt.	0	0	8
In all other instances, and in cases in which the importer wishes to dispense with sampling and test ..... cwt.	0	1	6
Importations entered as free will be delivered on deposit of duty at the 8d. rate pending analysis. Importations entered at the 8d. rate are subject to sampling and testing.			
Nestlé's milk food ..... cwt.	0	0	7
Soy, when containing molasses or other sweetening matter ,,	0	0	5
Tamarinds, preserved in syrup ..... ,,	0	0	5
Other preparations made with added sugar or sweetening matter (other than saccharin)	See Sec. 7 of Finance Act, 1901 below.		
Tea ..... lb.	0	0	8
Busha or Cape tea, as "drugs, unenumerated"	Free.		
NOTE.—Essence or extract of tea is prohibited.			
*Tobacco, manufactured, viz.:			
Cigars ..... lb.	0	7	0
Cavendish or Negrohead ..... ,,	0	5	4
Cavendish or Negrohead, manufactured in bond ..... ,,	0	4	8
Other manufactured tobacco, viz.:			
Cigarettes ..... ,,	0	5	8
Other sorts ..... ,,	0	4	8
Snuff, containing more than 13 lbs. of moisture in every 100 lbs. weight thereof ..... ,,	0	4	5
Snuff, not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof ..... ,,	0	5	4
Unmanufactured, if stripped or stemmed:—			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof ..... ,,	0	3	8½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof ..... ,,	0	4	1½
Unmanufactured, if unstripped or unstemmed:			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof ..... ,,	0	3	8
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof ..... ,,	0	4	1
Grown in Ireland:			
Manufactured, viz.:			
Cavendish or Negrohead, manufactured in bond .. ,,	0	4	8
Unmanufactured, viz.:			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof ..... ,,	0	3	6
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof ..... ,,	0	3	11
NOTE.—The minimum weight of packages of tobacco allowed to be imported into the United Kingdom is 80 lbs. gross. Packages of tobacco must contain tobacco only, and under tobacco are included cigars, cigarillos, cigarettes and snuff.			
Wine:			
Not exceeding 30° of proof spirit ..... gallon	0	1	3
Exceeding 30°, but not exceeding 42° of proof spirit .. ,,	0	3	0
And for every degree or part of a degree (as tested by Sykes' hydrometer) beyond the highest above charged, an additional duty ..... gallon	0	0	3
The word "degree" does not include fractions of the next higher degree.			
Wine includes lees of wine.			
Additional:			
On still wine imported in bottles:—			
Not exceeding 30° of proof spirit ..... gallon	0	1	3
Exceeding 30°, but not exceeding 42° of proof spirit ,,	0	3	0
On sparkling wine imported in bottles:—			
Not exceeding 30° of proof spirit ..... ,,	0	1	3
Exceeding 30°, but not exceeding 42° of proof spirit ,,	0	3	0
All wines must be entered according to their commercial designations, those from Spain being also described on the entry as "Red" or "White."			

NOTE TO TARIFF.—Goods not prohibited to be imported into or used in Great Britain or Ireland, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Upon the importation into Great Britain and Ireland of any articles in the manufacture of which spirit is used, there shall be charged in respect of such quantity of spirit as shall appear to the satisfaction of the

* See "Restrictions as to Importation" at end of Import Schedule.

Treasury to be used in the manufacture of such articles a duty equivalent to that which would be chargeable on the like quantity of spirit on its importation into the United Kingdom. (See Customs Tariff Act, 1876.)

Where any manufactured or prepared goods contain, as a part or ingredient thereof, any article liable to any duty of Customs, duty shall be charged in respect of such quantity of the article as shall appear to the satisfaction of the Treasury to be used in the manufacture or preparation of the goods, and in the case of goods so containing more than one such article, shall be charged in a similar manner on each article liable to duty at the rates of duty respectively applicable thereto, unless the Treasury shall be of opinion that it is necessary for the protection of the revenue that duty should be charged in accordance with the Customs Tariff Act, 1876.

Any rebate which can be allowed by law on any article when separately charged, shall be allowed in charging goods in respect of the quantity of that article used in the manufacture or preparation of the goods.

As respects the first levying or repealing of any duty of Customs, the time at which the importation of any goods shall be deemed to have had effect shall be the time at which the entry of the goods under the Customs Act is delivered, instead of the time mentioned in section 40 of the Customs Consolidation Act, 1876 (Finance Act, 1901).

CUSTOMS CHARGES.

On delivery from any warehouse for home consumption of goods liable to customs duties, and on British compounded spirits, for every £100 of duty, and in proportion for every fractional part of £100.	£	s.	d.
In respect of tobacco	0	1	8
In respect of other goods	0	2	6

PROHIBITIONS AND RESTRICTIONS TO IMPORTATION.

NOTE.—The minimum sizes of packages of saccharin, tobacco and cask of spirits allowed to be imported into the United Kingdom and the Channel Islands are as follows:—

	Minimum legal quantity.
Saccharin	In packages of not less than 11lbs. *net* weight.
Tobacco	In packages of not less than 80lbs. *gross* weight.
Spirits (imported otherwise than in cases)	In casks or other vessels of the size or content of not less than *nine* gallons.

The term saccharin includes substances of a like nature or use, or any goods containing saccharin or any substance of a like nature or used as a substantial part or ingredient thereof, and such goods.

Saccharin must be specially described in the report of the importing vessel, and must not be packed with or included in any parcel or package containing goods of any other description, and must be specially reported and imported and entered for warehousing at the following ports only:—

Dover, Folkestone, Goole, Grangemouth, Grimsby, Harwich, Hull, Leith, London, Newhaven, Southampton, and West Hartlepool.

Saccharin or Sucramine is most frequently imported under the general terms "Chemical Products," "Drugs," "Saxin," "Porcherine," but the following are some of the special names used:—

Loriocide, Lycose, Permodine, Paracul Acid, Farina, Lactacide, Salicylic Acid, Sugar, Sugar of Milk, Ortho sulpho-benzoic Acid, Sweet Powder, Sulphinide Benzol Acid, Glusium, Benzol Saure in pulver, Küntsfichen Susstoff.—G.O. 64, 1901.

Not allowed to be imported through Foreign and Colonial Parcel Post.

Packages of tobacco must contain tobacco only, and under tobacco are included cigars, cigarillos, cigarettes and snuff.

GOODS ABSOLUTELY PROHIBITED IMPORTATION.

Acetylene; Animals, see hereinafter. Order No. 6719 of June 30, 1903; Books &c. infringing the International Copyright Acts; Clocks and watches marked so as to give the appearance of being manufactured in the U.K. or infringing the Trade Marks Acts; Coin, viz.: false money, or counterfeit sterling: silver coin of the realm, or any money purporting to be such, not being of the established standard of weight or fineness; all coins coined in any foreign country, other than gold and silver coins: imitation coin as defined; Dogs, unless duly licensed; Extracts, essences of coffee, chicory, tea or tobacco, or any admixture of the same, except in transit, or to be warehoused for exportation only; essence of coffee and milk: *Eguine Curel*; Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any indecent or obscene articles; infected cattle, sheep or other animals, or the carcases thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals which the Privy Council may by order prohibit, in order to prevent the dissemination of any contagious distemper; Snuffwork, tobacco stalks, whether manufactured or not, tobacco stalk flour, except under special permit; Tobacco, cut and compressed, by mechanical or other means, such as "Rising Hope," but not including Cavendish or Negrohead tobacco; tobacco mixed with coca leaves. Goods proved to the satisfaction of the Board, by evidence tendered to them, to have been made or produced wholly or in part in any foreign prison, gaol, house of correction, or penitentiary, except goods in transit or not imported for the purposes of trade, or of a description not manufactured in the U.K.

Goods prohibited importation except under certain conditions: Nitroglycerine, as specified in Explosives Act, 1875.

ARTICLES OF MANUFACTURE illegally marked.

⁂ See *Merchandise Marks Act*, 1887 (50 & 51 Vict., c. 28)—also *Margarine Act*, 1887 (50 & 51 Vict., c. 29).

⁂ All articles bearing or having affixed any stamp or other device implying sanction or guarantee by Customs or other Government department.—42 & 42 Vict., c. 21, s. 5.

Goods Prohibited to be imported into the U.K. and the Channel Islands, except subject to the Restrictions on Importation herein contained.

Spirits (not being cordials, or perfumed or medicinal spirits), unless in ships of 40 tons burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of 9 gallons at the least, and duly reported; or unless in glass or stone bottles, properly packed in cases, and forming part of the cargo of the importing ship and duly reported. (Hampers not allowed).

Spirits or wine in bottles packed in casks to be dealt with as cased goods and described as "case casks."—I.O., 10 Jan. 1885.

Foreign spirits imported in casks capable of containing the legal quantity may be admitted to entry, although on examination the cask be found to contain less than 9 gallons liquid.—G.O., 127, 1892, p. 120.

If any British or Irish spirits shall be exported from Great Britain or Ireland to parts beyond the sea, or be removed to the Isle of Man, or be brought to Great Britain or Ireland, or to any wharf, quay, or other place, or water-borne for that purpose, in casks containing less than nine gallons each of such spirits, the same shall be liable to forfeiture. —C.C.A. 1876, s. 103.

In Demijohns.—Spirits may be imported in demijohns (covered with wicker or not) under the same conditions that spirits may be imported in glass or stone bottles; that is to say, if properly packed in cases, and forming part of the cargo of the importing ship, and duly reported. —G.O., No. 108, 1880.

Demijohns of spirits from Germany or Holland for exportation in the same ship. Vessels of not less than 50 tons burden, being on their voyage from any port in Germany or Holland, and calling at a British port for the purpose of completing their cargoes, are permitted to have on board as cargo demijohns of any kind of spirits of not less content than 2½ gallons each, provided the spirits be accompanied by a Consular Certificate specifying the number of demijohns with their marks; and that each demijohn is sealed, and the whole so stored on board that the officers of this revenue may have access to them, and be enabled to satisfy themselves of the correctness of the transaction. Demijohns of spirits for transhipment, see *Transhipment*.—G.O. 94, 1893, p. 23

Bonds are not required for the exportation and due landing abroad of illegal-sized casks or demijohns containing not less than two gallons each of spirits forming part of the general cargo of a *bona fide* merchant vessel calling at a port in the United Kingdom on her way to a foreign port, to load coals or any additional cargo; provided that such casks or demijohns have not been landed in the United Kingdom for importation, warehousing, or transhipment, that they are duly reported to remain on board the vessel, and that the hatches of the holds in which they are stowed are safely secured by seals or other effectual means.—G.O., 59, 1896.

Demijohns to be accompanied by a Consular Certificate specifying the number of demijohns with their marks as required by G.O., 67, 857.—G.O., 44, 1900.

NOTES.—Drums of methylated spirit may be imported in transit, not less than five gallons each. See *Transhipment*. G.O., 94, 1893, p. 22.

Fruit preserved in spirit need not be specially reported.—B.O. October, 1875.

Absinthe not subject to restriction in size of casks.—B.O., Oct. 1862.

The following Cordials or Medicinal Spirits are also exempt from restrictions as to package, and need not be specially reported:—Absolute Alcohol, Aniseed Brandy, Bay Rum, Bay Wine, Eau de Maresque, Rum Shrub, Kirschwasser and Absinthe.

Tobacco, cigars, cigarillos, or cigarettes, and snuff, unless into ports approved by the Commissioners of Customs for the importation and warehousing thereof; nor unless in ships of not less than 120 tons burden; nor unless in whole and complete packages, each containing not less than 80lbs. gross weight of tobacco or cigars or snuff, or 80lbs. gross weight of cigarillos or cigarettes, including the papers forming the covering of each cigarillo or cigarette.

NOTES.—A legal package may be constituted of tobacco and cigars, or tobacco of different descriptions, provided that each description is correctly entered under its proper denomination.—G.O., 127, 1892, p. 37.

A package of tobacco shall contain tobacco *only*.—Finance Act, 1896.

Cut tobacco rolled in paper like a cigarette, but with an outer covering of tobacco leaf, is rateable as cigars; no tare being allowed for the paper. A tare is allowed for the card board used when spiral mouthpieces are attached.—B.O., 4th March, 1865; 30th October, 1875. Manufactured tobacco "of other sorts," adulterated with salt, may be transhipped or warehoused for exportation only.—G.O., 94, 1893, p. 24.

Cut tobacco flavoured with coca to be rated as cavendish and to be packed and labelled.—C.L., 43, 1885; 36 and 126, 1888.

All importations of tobacco seed are to be reported to the Board. The particulars of all cases of deficiency in legal weight on importation are also to be reported to the Board for their directions before the goods are admitted to entry.—G.O., 127, 1892, pp. 38 and 40. In reporting detentions of illegal sized packages of tobacco the gross and net weight, also value and duty, must be stated.—Sec. 3,563, 1895; 13,872, 1896.

The Board is to be informed if the B.O. for the delivery of illegal packages of tobacco be not carried out forthwith.—B.O., 2 Feb. 1881.

Cut tobacco, to which has been added any ingredient not allowed by the Tobacco Act, 1863, or flavouring matter, or in the manufacture of which oil has been employed, is to be allowed to pass into consumption only upon payment of the duty of 5s. 4d. per lb., and upon being inclosed in wrappers like cavendish tobacco in cake. All other cut tobacco made from natural leaf, in the manufacture of which water only has been used, is to be cleared as "other manufactured tobacco." In case of doubt a sample is to be sent to the Board.—B.O., 12 June, 1878, to London and Liverpool. Com. Letter, 3 Aug. 1878.

"Cameo" cigarettes, or any other brand suspected to contain any sweetening matter, are to be detained and sample sent for analysis.—Sec. 1130, 1887.

Imported cigarettes found to contain glycerine.—Examination should be made at the laboratory under the immediate supervision of the principal, the Board to be informed as to result as soon as possible.—B.M. 16480, 29 Dec. 1897.

Sweetened (whether manufactured or unmanufactured), except as otherwise specially provided for by this or any Act relating to the Customs.—39 & 40 Vict. c. 36, s. 42: Cavendish or Negrohead tobacco containing *coca* leaves, or the leaves of any tree or plant, other than the tobacco plant may not be imported.—G.O., 127, 1892.

List of ports approved for the importation (s. 42, C.C.A., 1876) and exportation (26 Vict., c. 7, s. 1):—

Aberdeen*	Dublin	Hartlepool, W.	Newhaven
Barrow-in-Furness	Folkestone	Harwich	Newport, Mon.
	Glasgow	Hull	Plymouth
Belfast	Goole	Leith	Portsmouth*
Bristol	Grangemouth	Liverpool	Southampton
Cardiff	Granton	London	Sunderland*
Cork	Greenock	Manchester	Swansea
Dover*	Grimsby	Newcastle	

—G.O. No. 20, 1897.

* Privileges suspended.—G.O., No. 20, 1897.

Wine (*i.e., in casks*), except into ports duly approved.

NOTES.—All Wines imported into any other ports than the following will be forfeited, or otherwise dealt with as the Commissioners may direct.—See *Sec.* 42, *C.C.A.*, 1876.

A List of the Ports into which Wines in Casks may be imported

Aberdeen	Exeter	Leith*	Port Talbot
Barrow-in-Furness	Falmouth	Limerick	Rochester
	Folkestone*	Littlehampton	Runcorn
Belfast*	Galway	Liverpool*	Rye
Berwick	Glasgow*	Lowestoft	Shields (North and South)
Blyth	Gloucester	Lynn	
Bridgwater	Goole	Manchester	Shoreham
Bristol*	Grangemouth	Middlesbrough	Southampton*
Cardiff*	Greenock	Newcastle*	Stockton
Carnarvon	Grimsby	Newhaven*	Sunderland
Chester	Harwich	Newport	Swansea
Cork*	Hartlepool, West	Newry	Truro
Cowes	Hayle	Penzance	Waterford
Dartmouth	Hull*	Plymouth*	Weymouth
Dover	Ipswich	Poole	Whitehaven
Dublin*	London*	Portsmouth	Yarmouth
Dundee			

* *The operation of testing Wines is limited to those ports.—G.O., No.* 16, 1880.

For Prohibitions and Restrictions on Goods into the Channel Islands, see *Channel Islands.*

Arms and Ammunition.—The importation of arms, ammunition, gunpowder, or any other goods may be prohibited by proclamation or order in council.—39 & 40 Vict., c. 36, s. 43. Importation of Arms into Ireland—G.O., 23, 1892; 31, 1903.

*** On the importation of unproved guns, officers need not inform the Birmingham Proof House.—G.O., 32, 1891.

Coffee Leaves, dried, importations to be reported to Board.—B.O. 1420, 1893.

Postage stamps.—Any importation of studs bearing a representation of a postage stamp to be reported to Board.—G.O. 73, 1879.

Apparently fictitious, importation to be reported to the Board, with the names of consignees, but the goods need not be detained.—Sec. 27, 510, 1894.

Fictitious Stamps.—As defined for the purposes of Section 7 of the Post Office (Protection) Act, 1884, and any die, plate, instrument or materials for making any such stamps.—Revenue Act, 1898.

Any advertisement or other notice of, or relating to, the drawing or intended drawing of any lottery, which, in the opinion of the Commissioners of Customs, is imported for the purpose of publication in the United Kingdom, in contravention of the Lotteries Act, 1836, or any other Act relating to foreign lotteries.—Revenue Act, 1898.

Saccharin.—See remarks at the head of this section hereinbefore.

Order of the Board of Agriculture No. 6719, dated June 30, 1903, entitled Foreign Animals Order of 1903.

Chapter I.—Prohibition.

Animals from Scheduled Countries Prohibited.

1. It shall not be lawful to land in Great Britain any animal brought from any of the countries or parts of countries mentioned in the Schedule to this Order, which countries and parts of countries are hereinafter referred to as scheduled countries.

Swine from the United States of America Prohibited.

2. It shall not be lawful to land in Great Britain any swine brought from the United States of America.

Prohibition of Landing of Carcases, &c.

3.—(1.) It shall not be lawful to land in Great Britain—

(*a.*) a carcase of an animal which has died or been slaughtered on board a vessel while in a port or place in a scheduled country or during the passage from any such port or place to Great Britain; or

(*b.*) the dung of any such animal; or

(*c.*) any partly consumed or broken fodder that has been supplied to any such animal; or

(*d.*) any litter that has been used for or about any such animal; or

(*e.*) any fittings, pens, hurdles, or utensils used for or about any such animal unless they have been scraped and then thoroughly washed or scrubbed or scoured with water, and then thoroughly sprinkled with a solution of carbolic acid and limewash containing not less than five per cent. of actual carbolic or cresylic acid, and unless the permission of an Inspector of the Board for the landing thereof has been obtained.

Exemption of Certain Animals.—30. This Order shall not apply in relation to animals brought to Great Britain from the Channel Islands or the Isle of Man or to animals to be landed at a Foreign Animals Quarantine Station.

Interpretation.—33. In this Order, unless the context otherwise requires:—

"The Board" means the Board of Agriculture.

"The Act of 1894" means the Diseases of Animals Act, 1894.

"Cattle" means bulls, cows, oxen, heifers and calves.

"Animals" means cattle, sheep and goats, and all other ruminating animals, and swine.

"Carcase" means the carcase of an animal, horse, ass, or mule, and includes part of a carcase, and the meat, bones, hide, skin, hoofs, horns, offal, or other part of an animal, horse, ass, or mule, separately or otherwise, or any portion thereof.

Extent.—34. This Order extends to England, Wales and Scotland.

Commencement.—This Order came into operation on August 1st, 1903.

Schedule.—Prohibited countries and parts of countries.

Argentine Republic, Austria-Hungary (including Bosnia and Herzegovina), Belgium, Bolivia, Brazil, Cape Colony, Chili, Republic of Colombia, Denmark (excluding Iceland), Ecuador, France, Germany, Gibraltar, Greece, Guiana (British, Dutch and French), Italy, Malta, Mexico, Montenegro, Morocco, Natal, Netherlands, Norway, Ottoman Dominions, Paraguay, Peru, Portugal, Portuguese East Africa, Roumania, Russia, Servia, Spain, Sweden, Uruguay, Venezuela, Zululand.

PROHIBITIONS AND RESTRICTIONS TO EXPORTATION.

*** Warehoused, drawback, or transhipment goods are not to be exported in ships of less than forty tons burden.—C.C.A., 1876, s. 100; Finance Act, 1901.

British or Irish spirits are not to be exported from Great Britain or Ireland, or removed to the Isle of Man, or brought to Great Britain or Ireland, in casks containing less than nine gallons each. Penalty, forfeiture.—39 & 40 Vict., c. 36, s. 103.

Explosives—as defined by "The Explosives Act, 1875," or any Order in Council made pursuant thereto—to be entered outwards before shipment, to be described in entry outwards or coastwise, according to such definition. Penalty for failing to make entry, or making false entry, £100, and package with its contents.—S. 139. G.O., No. 76, 1876.

Salmon, not to be exported without previous entry, and due compliance with Salmon Fishery Acts for the time being.—39 & 40 Vict. s. 100.

Tobacco may only be exported from a port or place approved for its importation.—26 Vict., c. 7, s. 1.

Tobacco may be removed to Weymouth for immediate exportation to the Channel Isles under the ordinary regulations.—G.O. 116, 1892.

Saccharin (including substances of a like nature or use) repacked in bonded warehouses into packages containing not less than 1 lb. net may be exported by Parcel Post under the regulations laid down in G.O. 73, 1896, and 44, 1898.

Prohibitions and Restrictions Outwards, by Proclamation or Order in Council.

Arms (including fowling pieces and gun stocks), ammunition and gunpowder, military and naval stores, &c., and any article which may be judged capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, or victuals which may be used as food for man. Any such goods exported or brought to any place for exportation or carriage coastwise shall be forfeited, and the exporter or his agent, or the shipper of any such goods shall be liable to a penalty of £100.—42 & 43 Vict., c. 21, s. 8. See also G.O. 65, 1900.

Arms and ammunition.—The term "shot" does not include shot for sporting purposes, which is therefore exempt from entry before shipment.—G.O. 42, 1899.

*** In case of public emergency, the Commissioners of Customs may, by order, require due entry and clearance before shipment of any goods intended for exportation or carriage coastwise.—S. 139.

Certain munitions of war to be entered before shipment.—G.O. 13, 1898; 42, 1899.

Coal not to be shipped for exportation or carriage coastwise unless duly entered and cleared.—Finance Act, 1901.

General Order of the Commissioners of Customs (No. 65 of 1902), dated the 21st August, 1902, relating to the exportation of mining fuses to China. The following is the text of the Order:—

"Collectors and other officers concerned are informed, for guidance, that safety fuses for mining purposes have, with the consent of the Secretary of State for Foreign Affairs, been excepted from the operation of the General Orders 61/1900 and 63/1900, prohibiting the exportation of arms and ammunition to China.'

CUSTOMS DRAWBACKS.

Articles.	Rates of Drawback. £	s.	d.
Beer: Imported or brought into Great Britain or Ireland and subsequently exported as merchandise, or shipped for use as ships' stores, or removed to the Isle of Man, of an original gravity of 1055° ..... For every 36 gallons and so on in proportion for any difference of gravity	0	17	3
Bottled beer may be exported for the drawback, in casks, or cases containing one dozen quart or two dozen pint bottles, provided the quantity exported at one time be not less than 36 gallons.			
Beer may be exported on drawback in bottles containing not less than $\frac{1}{4}$th of a gallon each, three samples being taken in duplicate for analysis.			
Coffee: On all roasted coffee exported, which is not mixed with chicory or any other substance .....100 lbs.	0	14	0
Coffee which has been roasted, or roasted and ground, after duty has been paid on it, may be exported, on drawback, as ships' stores. A sample is to be taken from each parcel presented for shipment and carefully examined by the Surveyor, who is to certify that he is satisfied as to the genuineness of the coffee. Three lbs. raw sugar may be added to each cwt. of coffee berries in the cylinder for roasting for ships' stores. Lard may be allowed in roasting chicory for the same purpose.			
Cocoa: Manufactured cocoa and chocolate or cocoa butter ..lb.	0	0	1
Glucose and saccharin:			
A drawback equal to the duty imposed is allowed.			
Molasses of British or Irish manufacture, produced in unbonded premises from duty-paid sugar, and to be used solely for purposes of food for stock.....cwt.	0	0	5
Allowed to a refiner on molasses produced in Great Britain or Ireland, and delivered by him to a licensed distiller for use in the manufacture of spirits .....cwt.	0	0	5
No drawback is allowed on molasses the specific gravity of which is less than 1400° (14 lbs. per gallon).			
Drawback is not payable in respect of molasses produced from non-duty-paid sugar in refineries placed in bond under the Sugar Convention Act, 1903.			
Allowances.—To Rectifiers, on rectified spirits, whether sweetened or coloured, removed to a Customs Warehouse for exportation, or use as ships' stores, under certain regulations as to strength, a drawback of the whole duties charged, viz. (United Kingdom), per proof gallon.....	0	11	0
When British spirits are shipped as stores, the master may authorise the parties shipping such goods to act under their own bonds, and the shippers will receive the Excise allowance.			
Sugar:			
Exported or deposited in any bonded warehouse for use as ships' stores, or removed to the Isle of Man, the proper Import duties having been paid, and which has passed a refinery in Great Britain or Ireland, a drawback equal to the duty on sugar of the like polarisation.			
On goods (other than beer) in the manufacture or preparation of which in Great Britain or Ireland any dutiable article has been used, a drawback equal to the duty in respect of the quantity of that article which appears to the satisfaction			

of the Treasury to have been used in the manufacture or preparation of the goods or, in the case of residual products, to be contained therein, shall be allowed.

When British refined sugar, being white, hard grained sugar, usually in the form of loaves, cubes, or crystals, claimed as polarising upwards of 98°, is shipped on Drawback, whether as cargo or ships' stores, or deposited for ships' stores, in small parcels of not more than 5 cwts. each, samples need not be sent for test provided the Surveyor at the Station is satisfied with the claim from an actual examination of the samples, and so certifies on the Shipping or Deposit Bill.

In the case of parcels of Drawback sugar not exceeding 20 cwts. each testing may be dispensed with at the discretion of the Officer in charge of the Polariscope, upon his satisfying himself, from the appearance and character of the samples, that the claim is not excessive. In all such cases he is to record his Certificate on the Test Note, which is to be returned to the Station in the usual manner.—General Order, 100, 1901.

Subject to the conditions specified in the Second Schedule to the Finance Act, 1901, the Board allow on the exportation of syrups or molasses of British manufacture drawback at the molasses rates of import duty of 1*s*., 2*s*., and 2*s*. 9*d*. the cwt., according to the amount of sweetening matter contained in the article.

Any claim for drawback as to which the exporter may be able to prove that the amount allowable under the preceding paragraph is not equal to the duty paid in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods, will be dealt with upon its merits, but a statutory declaration will be required in each case, showing the quantity and description of the sugar or other article used in the manufacture, and the relative rate of duty paid on importation. The Board will be prepared to consider the conditions on which a statutory declaration in each instance may be dispensed with in the case of regular exporters of British manufactured syrups or molasses. The particular rate of drawback claimed is to be stated on the Shipping Bill.—General Order, 112, 1901.

Before any British refined sugar or molasses, or any British prepared goods declared to contain more than one per cent. of saccharin, on which it is intended to claim a drawback of Customs are exported, or removed to the Isle of Man, the exporter or his agent must enter into bond for the due shipment, exportation, and landing thereof, in accordance with the requirements of Section 104 of the C.C. Act, 1876, and must deliver to the proper Officer of Customs a Shipping Bill, with claim and declaration in the form required by Section 105 of that Act.

Drawback to be allowed under paragraph 2, Section 1, of the Second Schedule of the Finance Act, 1901, upon castor and icing sugar made in the United Kingdom from duty-paid foreign refined sugar.

Quantities of such sugars not exceeding 2 cwts., whether made from British or foreign refined, may be exported on drawback under the conditions as to shipment contained in paragraph 16 *et seq.*—General Order 12, 1902.

The Board of Customs have issued a General Order (No. 2 of 1901) directing that drawback is in future to be allowed on duty-paid foreign sugar which has undergone a process of crushing and colouring in the United Kingdom. The conditions to be observed for obtaining this drawback are similar to those applicable in the case of castor and icing sugar (see above).

Tobacco:

1. A drawback is to be allowed, according to the following scale, upon every pound or fraction not being less than a centesimal (*i.e.* one hundredth part) of a pound of tobacco manufactured in Great Britain and Ireland, upon which the Duties of Customs on importation shall have been paid, on the same being by any licensed manufacturer exported as merchandise, or deposited in any bonded warehouse to be used as ships' stores or for exportation by Parcel Post under the standing regulations:

On Cigars	at the rate of	4*s*. 2*d*. per lb.
,, Cigarettes	,,	4*s*. 1*d*. ,,
,, Cut, roll, cake or other manufactured tobacco	,,	4*s*. 0*d*. ,,
,, Snuff (not being offal snuff)	,,	3*s*. 10*d*. ,,

(N.B.—Officers must weigh to the ounce, but show the weight in centesimals of a pound.)

2. The tobacco must be packed in whole and complete cases or packages weighing not less than 20 lbs. net if entered for exportation as merchandise, or 80 lbs. gross if deposited in a warehouse for use as ships' stores or for exportation by Parcel Post.

3. The drawback on manufactured tobacco and on commercial snuff is to be calculated as follows:

Manufactured tobacco (excluding commercial snuff).—Provided that the tobacco does not contain inorganic matter (including sand) exceeding twenty-two pounds, or sand exceeding two pounds, in every hundred pounds weight of such tobacco exclusive of water, the drawback is to be calculated on a moisture standard of 14 per cent. and a proportionate deduction from or addition to the amount of drawback is to be made when the percentage of moisture exceeds or is below 14 per cent.

When the percentages of inorganic matter and of sand exceed the limits of twenty-two and two per cent. respectively, the payment of drawback on the moisture standard is to be subject to the conditions laid down in paragraph 148 of the Warehousing Code.

Commercial snuff.—The drawback on commercial snuff is to be calculated on a moisture standard of 14 per cent. as in the case of manufactured tobacco, and a proportionate deduction is to be made for the inorganic matter contained in the snuff when the quantity of such inorganic matter exceeds twenty-two pounds in every hundred pounds of such snuff exclusive of water.

4. In instances where the analysis of any sample shows that the tobacco or snuff contains organic matter other than tobacco, the case will be reported to the Board before a Debenture is prepared.

5. The snuff referred to as being entitled to the drawback of 3*s*. 10*d*. per lb., is snuff *bona fide* intended for human consumption only, such as rappee, Scotch &c. and not refuse of tobacco. The trade description of the snuff is to be inserted on the shipping bill. In any case of doubt arising as to the character of any snuff exported, the Board will require to be satisfied that such snuff is entitled to the drawback of 3*s*. 10*d*. per lb.

7. On stalks and shorts or other refuse of tobacco, including offal snuff, upon which the Duties of Customs on importation shall have been paid, on the same being by any licensed manufacturer exported as merchandise or deposited in the King's Warehouse or in any approved bonded warehouse for the manufacture of sheep wash &c. there is to be allowed a drawback at the rate of 3*s*. 9*d*. per lb. calculated as directed in paragraph 1.

8. Under the provisions of the Finance Act, 1904, the grinding of tobacco stalks, shorts and other refuse of unmanufactured tobacco into snuff is no longer required.

10. The basis of repayment for stalks, shorts and other refuse of tobacco, including offal snuff, is to be the standard of 14 per cent. of moisture, and a deduction is to be made from the drawback in respect of every pound of inorganic matter in excess of 22 per cent. on the dried tobacco.

11. With reference to the provisions of the Act 41 Vic. c. 15, s. 3. the under-mentioned places are approved for the deposit in the King's Warehouse of tobacco stalks, shorts, or other refuse of tobacco (including offal snuff), viz.:

London	Newcastle	Dublin
Liverpool	Leith	Belfast
Bristol	Glasgow	Cork

CHANNEL ISLANDS

JERSEY & GUERNSEY.

JERSEY

Law on Import Dues.

(*Dated November* 26, 1913.)

Art. 1. Every owner or master of a ship or vessel arriving at a port of this Island having on board merchandise intended to be landed on the Island, shall be required, as soon as called upon to do so and before landing (such merchandise), to deliver to the Harbour Master or other authorised officer, a declaration signed by him stating:

(1) The name, tonnage and nationality, and the port of lading of the ship.

(2) The nature, value, tonnage, weight or measure, according to the rate of freighting.

Printed forms shall be delivered on board the said vessel for the purpose.

The Harbour Master may require the production of the register, the manifest and the bills of lading relative to the said merchandise, and shall have the right of verifying the correctness of the papers communicated to him.

Art. 2.—Every importer or consignee of merchandise or other goods landed in the Island shall pay, as soon as called upon to do so by the Harbour Master or other authorised Officer, as Import Dues, Two shillings and six pence per ton gross on imported merchandise, with the exception of coal, on which One shilling only shall be paid per ton gross, and also with the exception of the objects and articles enumerated in the Schedule annexed to the present Law, for which payment shall be made in conformity with the tariff contained in the said schedule.

His Majesty's mails, articles sent by parcel post, war material and stores are exempt from the dues mentioned in this Article.

Any bicycle or tricycle, belonging to a passenger and intended for his use, shall be looked upon as part of his luggage and shall be exempt from the dues.

Art. 3.—The dues imposed by this Law shall be paid at the Harbour Master's Office, and by him remitted to the Treasurer of the States to be applied to the States' general purposes.

Art. 4.—In every case the dues imposed by the present Law shall have preference over any other claim which may be made against the goods subject to such dues.

Art. 5.—The Harbours' Committee is entrusted with the duty of putting the provisions of the present Law into execution, and to that effect is authorised to prepare and adopt any special regulations it may consider useful for that purpose. It may also enter into an agreement with the master or agent of a ship carrying a general cargo, in virtue of which the latter is authorised to receive directly from the consignees of the goods all dues to which consignees are liable in virtue of this Law. The said Committee shall appoint and if necessary dismiss the employés and other persons entrusted with the putting into execution of the said law. It shall fix their salaries and receive the amount thereof from the Treasurer of the States.

Art. 6.—Before commencing to unload any vessel, the master thereof shall give timely notice to the Harbour Master of his intention to do so, in order that the latter may cause the unloading to be superintended in an efficient manner.

Art. 7.—The unloading may not take place on Sundays, or at night time between 8 p.m. and 6 a.m., without the written permission of the Harbour Master, and in no case may the unloading be carried out in places other than those indicated by the Harbour Master.

ART. 8.—The words "Harbour Master" include not only the Harbour masters of St. Helier, St. Aubin and Rozel, but also persons authorised and appointed to look after the other harbours of the Island and to levy the dues imposed by the present Law.

ART. 9.—Any infringement of an Article of the present Law shall be punished by a fine of from One to Ten pounds sterling, and the case shall be treated before the Court for the Repression of Minor Offences.

ART. 10.—Fines imposed by this Law shall go to His Majesty.

Tariff of Dues to be levied (*), referred to in Art. 2 of this Law.

	£	s.	d.
For each horse	0	4	0
,, each bull, ox, cow, or heifer	0	2	6
,, each calf of less than three months, sheep, goat, pig, dog and other animal	0	1	3
,, each 4-wheeled vehicle	0	2	6
,, each 2-wheeled vehicle	0	1	3
,, each motor car	0	5	0
,, each motor cycle	0	2	6
,, each bicycle or tricycle	0	1	3
,, wood in planks, beams, or unsquared wood, per 165 cubic feet	0	7	6
,, paraffin and the like, per barrel of 42 gallons	0	0	6
,, wine, beer and other liquids of the same nature, per cask of 200 gallons	0	2	6
,, the same in ordinary wine bottles, per 36 doz.	0	2	6
,, coal, coke and limestone, per ton	0	1	0
,, tea per lb.	0	0	2

The Harbours' Committee is authorised to levy a duty of Two shillings and six pence for Import Dues on each ton of forty cubic feet, or on each ton of two thousand and eighty pounds of gross weight, at the discretion of the said Committee, on the merchandise not enumerated in this tariff, the minimum duty on a package being fixed at One penny and any fraction of a penny being considered and reckoned as a whole penny.

In case of any disagreement as regards the weight or measurement of the merchandise subject to the dues, it shall be weighed on the Public Weigh-Bridge or measured at the expense of the proprietor or consignee as the case may be.

The States are empowered to grant a partial drawback of import duties to the exporters of merchandise manufactured in the Island from duty paid materials.

LAW ESTABLISHING AN IMPOST ON TOBACCO.

(*Dated April* 9, 1903, *and September* 7, 1904.)

All tobacco imported into the Island shall be subject to an impost as follows:—

		£	s.	d.
Tobacco: Leaf	lb.	0	0	6
Manufactured	,,	0	1	3
Cigars and cigarettes	,,	0	1	9

LAW LEVYING AN ADDITIONAL DUTY ON SPIRITUOUS LIQUORS.

(*Dated* April 9, 1903.)

ART. 1.—From and after September 29 or March 25, whichever first follows the promulgation of the present Law, an additional duty at the rate of 28½ pence per pot shall be levied on spirituous liquors whether introduced or distilled in this Island.

ART. 2.—

ART. 3.—The rate, both of the impost levied under Royal authority and of the additional tax, shall in future be fixed on liqueur of a strength not exceeding 100 degrees. Liqueur of a strength exceeding 100 degrees shall pay an additional duty in proportion.

Liqueur of less than 100 degrees in strength, imported in cask, shall be entitled to a reduction of duty in proportion.

	s.	d.
Wines per gallon	0	9
Spirits per gallon at 90° strength	4	0
and a *pro rata* increase for any excess over 90°		

The duty on wines applies only to imported wines; that on spirits to such as are imported into, as well as those manufactured in, the islands.

GUERNSEY.

I.—Ordinance of the Royal Court dated 1st May, 1905.

SECTION I.

GENERAL REGULATION FOR THE HARBOURS.

1.—Every master of a ship arriving in this island having on board goods for the island, shall within twenty-four hours of arrival, and before breaking bulk, deliver at the office of the Supervisor of the Harbour a declaration in writing, under his signature dated the day of delivery, stating:

The name of the ship and the nation to which it belongs.

The nature, marks, tonnage (weight or measurement according to the Tariff) of the goods, with a separate designation of each consignment.

The name of the consignees

Every master of a ship arriving in this island, not having on board goods for this island, but which remains here more than twelve hours, shall within twenty-four hours of arrival, deliver at the office of the Supervisor of the Harbour, a declaration in writing, under his signature, dated the day of delivery, stating the name of the ship, her tonnage and the port to which she belongs as well as the name of the agent of the said ship.

The whole under penalty of a fine on the said master or the owner of such ship, of not less than ten shillings sterling or more than £2 2s. 10d. sterling.

2.—Every master or agent of a ship, excepting ships belonging to the London & South-Western Railway Company and the Great Western Railway Company, arriving in this island having on board goods for this island, the duty on which shall not amount to one shilling and eight pence for a single individual or house of business, shall within 48 hours from the unloading of such goods, pay the dues thereon to the Supervisor of the Harbour, after a deduction of 10 % which the said master or agent of a ship is authorised to keep for his trouble and time given, under a penalty on the said master or agent of not less than 10 shillings sterling or more than £2 2s. 10d. sterling, without prejudice to the claim of the said master or ship agent against the owner or consignee of such goods for the reimbursement of the dues so advanced.

3.—The Supervisor shall have the power of requiring from the master of every vessel arriving in this island with goods on board for the said island, the production of the manifest and bills of lading of the said goods; and any master refusing to produce the said manifest and bills of lading, when required, shall be liable to a fine at the discretion of the Court, of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

4.—Every proprietor or consignee of goods imported into this island shall pay the dues thereon to the Supervisor of the Harbour within eight days of the arrival of the said goods, otherwise he shall be liable, besides paying the said dues, to a fine of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

5.—The Supervisor shall have the right of causing to be measured all foreign ships arriving in this island, and every master of a ship resisting the persons employed by the said Supervisor to make the said measurement, shall be liable to a fine of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

6.—The Supervisor of the Harbour shall have the right of demanding from every master of a ship in this island the production of the register of the said ship, and every master refusing to produce the said register, when so required, shall be liable to a fine of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

7.—All dues chargeable on a ship shall be paid before the departure of such ship under penalty of a fine on the master or agent of such ship, which fine shall not be less than 10 shillings sterling or more than £2 2s. 10d. sterling.

8.—The Harbour Master at St. Sampson's shall have the right to exact from the master of every ship in the said Harbour, previous to her leaving port, the production of the receipt from the Supervisor of the Harbour for the dues and payments required on the said ship as per Tariff and to prevent the departure of the said ship until the said receipt be shown to him.

9.—Every proprietor or consignee of goods of not less than twenty tons of the same kind, imported into the island for the purpose of re-exportation, shall within twenty-four hours of arrival of the said goods and before they are discharged, deliver to the Supervisor of the Harbour a declaration in writing, under his signature, dated the day of delivery, specifying that the said goods have been imported with the intention of being re-exported, and stating:

The name of the ship which has brought the goods.

The nature, marks and tonnage (weight or measurement according to the Tariff) of the goods.

The place where it is intended to keep the goods.

Failing which the said goods shall be deemed to be imported into the island and shall pay according to Section II. of this Ordinance without right to reimbursement.

10.—Every person re-exporting goods which shall have been imported in accordance with Article 9, and who desires to be reimbursed the duty on the said goods, shall deliver at the Supervisor's Office, before the said goods are loaded, a solemn declaration made before the Royal Court by two witnesses, stating:

The name of the ship which brought the goods to the island.

The date of the declaration made in accordance with Article 9.

The name of the ship upon which the goods have to be loaded and her destination.

The nature, marks and tonnage (by weight or measurement according to the Tariff) of the said goods.

And specifying that the said goods are in the same state and in the same packages as they were when imported into the island.

Failing which the duty on the said goods shall not be reimbursed.

11.—The words "Supervisor of the Harbour" employed in this Ordinance, will apply as well to the said Supervisor as to the Assistant-Supervisor, the Harbour-Master, the Assistant Harbour-Master and all persons employed in the Supervisor's Office for the collection of the revenue of the Harbour of St. Peter-Port.

SECTION II.

TARIFF OF DUTIES ON GOODS IMPORTED INTO THE ISLAND.

	Schedule B of 1858. s. d.	Schedule X of 1905. s. d.	Total Duties. s. d.
1. All goods imported into this island, per ton of 2,000 lbs. gross weight with the exception of lime-stone and cement stone, which shall pay nothing. And the items, enumerated below, which shall pay as follows:	0 6	1 2	1 8
2. Clay, per ton	0 6	—	0 6
3. Anthracite coal, per ton	0 6	0 6	1 0
4. Horses	2 6	0 6	3 0
5. Bulls, oxen, cows, heifers	0 6	1 2	1 8
6. Calves under three months and other cattle of any sort	0 1	0 2½	0 3½
7. Corn, peas, and grain of all sorts, per Imperial quarter	0 1½	—	0 1½
8. Corn, peas, and grain of all sorts, per ton	—	1 2	1 2
9. Fir or pine wood, according to "Petersburg standard," estimated as follows: For wood, in planks, 165 cubic feet.. Do., in beams, 150 cubic feet.. Do., unsquared (round timber), 120 cubic feet	1 6	3 6	5 0

(*) The Law dated May 8 and July 29, 1901, provides for the payment of Harbour Dues, viz., 1d. per ton of tonnage of vessels; 6d. per ton gross on all goods imported with the exception of the under-mentioned animals and objects for which the following equivalent dues shall be levied:—

	Embarked or disembarked.
For each horse	9 pence.
,, each bull, ox, cow, or heifer	6 ,,
,, each sheep, goat, pig, dog, and other animal	3 ,,
,, each four-wheeled vehicle	6 ,,
,, each two-wheeled vehicle	3 ,,
,, bicycle or tricycle	3 ,,
,, wood, per 40 cubic feet	6 ,,
,, paraffin and the like, per barrel of 42 gallons	1 penny.
,, wine, beer and other liquids of the same nature, per cask of 200 gallons	6 pence.
,, the same in ordinary wine bottles, per 36 doz.	6 ,,

	Schedule B of 1858. s. d.	Schedule X of 1905. s. d.	Total Duties. s. d.
10. Oak and joiner's woods, per load of 40 feet	0 6	1 2	1 8
In all cases the cubic measure of unsquared (round) wood shall be calculated according to the custom of the trade.			
11. Liquids by the tun of 210 gallons, local measure	0 6	1 2	1 8
N.B.—For liquids in bottles, the tun shall be reckoned at the rate of 36 dozen wine bottles of ordinary size.			

All other goods paying freight not according to weight but by measure or by the number of articles to the ton in accordance with trade customs, shall also pay duty in the same manner.

When a cargo contains goods belonging to different individuals who are not associated, the duty shall be calculated separately on the whole of the goods belonging to each individual.

Whenever a fraction of a penny occurs in the calculated amount of duty payable by an individual for his goods, that fraction shall be reckoned as a penny.

In all cases where the amount of duty payable by an individual for his goods shall not amount to one shilling and eight pence, the master of the vessel shall be liable for the payment of the said duty, without prejudice to his right to demand reimbursement from the consignee of the goods.

N.B.—The whole of the duty shall be refunded to the proprietor of any goods (other than cattle) imported with the declared intention of their re-exportation, on condition that such goods be re-exported in the same state and in the same packages as when imported and that they be in quantities of 20 tons at least of the same goods.

When an importer shall declare his goods for exportation, a certificate of the declaration shall be delivered to him, for which he shall pay one shilling, which shilling shall form part of the Harbour revenue.

Goods being the produce of the island of Sark, brought to Guernsey, are not liable to duty.

* * * * * * *

II.—Extract from Provisional Ordinance dated October 5, 1903, regulating the collection of the tobacco duty.

11.—There shall be paid to the collector of taxes, both on tobacco and cigars now in this Island on which the duty has not been paid, and on tobacco and cigars hereafter introduced into the Island:

		£	s.	d.
On all leaf tobacco, unstemmed	lb.	0	0	4
On all leaf tobacco, stemmed or manufactured	do.	0	0	8
On cigars	do.	0	1	0

III.—Order in Council of August 10, 1903, respecting the duty on spirituous liquors, wines and sugar.

The States of the Island of Guernsey are authorized to increase:

(1) The duty on spirituous liquors consumed in the Island from five shillings to six shillings per gallon for the same period and on the same terms and conditions as were specified in Her late Majesty's Order in Council of the 6th day of September, 1880 (1);

(2) The duty on all wines consumed in the Island from one shilling to one shilling and sixpence;

and further to authorise the States to levy an impôt or duty not exceeding four shillings currency per hundredweight on all sugar consumed in the Island, provided that this duty shall not be levied until the States shall have passed at some future sitting a resolution directing the levying of such duty.

IV.—Provisional Supplementary Ordinance of August 22, 1903, relative to the levying of the spirit tax.

1.—From and after the 10th August, 1903, there shall be paid to the collector of taxes, on all spirituous liquors not testing more than 90 degrees in strength a duty at the rate of six shillings sterling per gallon, being an increase of one shilling per gallon on the existing duty, and in the like proportion for spirituous liquors exceeding that strength. Liquors imported after that date shall be delivered to the owners subject to payment of the tax, provided that it will be optional for them, instead of paying said tax and taking possession of their liquors, to deposit same in one of the warehouses of the States with the approval of the tax Collector. The storage shall be effected at the expense and risk of such owners and the liquors shall lie at their expense and risk as long as they remain in the warehouses of the States. There shall be paid on cordials a tax of 3 shillings per gallon.

2.—There shall be paid to the Collector of taxes on all spirituous liquors testing 90 degrees in strength, now belonging to dealers and retailers, a duty at the rate of one shilling per gallon and in the like proportion for liquors of greater or less strength. The said shilling per gallon shall be payable from and after the 10th August, 1903, provided that the Supervisor of the Harbour is empowered to allow a term of three months for payment of said shilling per gallon, on receiving proper and sufficient bond; and in case of re-exportation within the above-named period of three months, the refunds shall be credited to the owner.

3.—Refunds of the Tax in accordance with Art. 3 of Ordinance dated October 28, 1899, shall be effected from and after the 10th August, 1903, at the rate of six shillings per gallon on spirituous liquors testing 90 degrees in strength, and in the like proportion for liquors of greater or less strength. As to cordials, the refund shall be made at the rate of three shillings per gallon.

V.—Order in Council of November 14, 1904, ratifying the Law relating to the sale of Tobacco.

* * * * * * *

Under this Order in Council it is provided *inter alia* that the importation into the Island of stem tobacco without leaf, unless the same has first been denatured, shall be prohibited under a penalty not exceeding £50.

(1) All beer imported into the Island is subject to a duty of 2*d.* per gallon.

ISLE OF MAN

THE Isle of Man shall be deemed and taken to be part of the United Kingdom for all purposes of the Customs Acts; but nothing herein contained shall prejudice or affect, or be construed in any way, directly or indirectly, to prejudice or affect any of the rights or privileges legally exercised or enjoyed by the said isle at the time of the passing of this Act.—S. 277.

No foreign goods upon which a higher duty is payable on their importation into Great Britain or Ireland than on their importation into the Isle of Man shall, after the same have been cleared and delivered out of charge of the proper officers of Customs for consumption or otherwise in the said isle, be carried or shipped, or be water-borne, or be brought to any quay, wharf, or other place to be shipped or water-borne to be carried from the said isle into Great Britain or Ireland; nor shall any such goods which may be brought to the said isle, though not cleared and delivered as aforesaid, be removed or carried to be brought or taken from thence into Great Britain or Ireland until the same shall have been duly cleared for that purpose by the proper officer of Customs, nor (unless reported for removal in the same ship, and in continuation of the voyage to some port in Great Britain or Ireland) until sufficient security by bond or otherwise shall have been given, in such manner and on such terms and conditions as the Commissioners of Customs may direct, for the due delivery thereof at some port or place in Great Britain or Ireland; and no British or Irish spirits shall be removed or exported from the Isle of Man, to any port or place in Great Britain or Ireland; and all goods, carried, brought, shipped, removed, or water-borne to be shipped, removed, or carried contrary hereto shall be forfeited.

IMPORT DUTIES.

Articles.	Rates of Duty. £	s.	d.
Ale or beer, the worts of which were, before fermentation, of a specific gravity of 1,055° barrel 36 gals.	0	5	6
And so on in proportion, adding for increase and deducting for decrease in gravity.			
Chicory and coffee, or any other matter applicable to the use of chicory or coffee lb.	0	0	1
Spirits, viz.:—			
Brandy, geneva and other foreign spirits proof gal.	0	10	0
Rum, including shrub, of the British Possessions ,,	0	10	0
British and Irish spirits not otherwise exempted from payment of duty proof gal.	0	10	0
Liqueurs or cordials, and mixed or sweetened spirits ,,	0	10	0
All such spirits shall be computed at hydrometer proof, provided that when a person importing liqueurs, cordials, or mixed or sweetened spirits in bottle has entered the same in such a manner as to indicate that the strength is not to be tested, duty shall be levied and paid at the rate per gallon of proof gal.	0	11	2
Perfumed spirits ,,	0	11	4

AN ACT DATED DECEMBER 3, 1909, TO AMEND THE LAW WITH RESPECT TO CUSTOMS IN THE ISLE OF MAN.

1.— .....

2.—(1) In addition to the duties of Customs now payable on spirits and tobacco removed or imported into the Isle of Man, there shall be levied the following duties:—

	£	s.	d.
Spirits, namely:			
Spirits of any kind (except perfumed spirits) computed at hydrometer proof gal.	0	3	9
Liqueurs, cordials, or mixed or sweetened spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested gal.	0	5	1
Perfumed spirits ,,	0	6	0
Tobacco, manufactured:			
Cigars lb.	0	1	9
Cigarettes ,,	0	0	10
Cavendish or Negrohead ,,	0	1	0
,, ,, ,, manufactured in bond ,,	0	0	10
Other manufactured tobacco ,,	0	0	10
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof lb.	0	0	10
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof lb.	0	1	0
Tobacco, unmanufactured:			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof:			
Unstripped lb.	0	0	8
Stripped ,,	0	0	8½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof:			
Unstripped lb.	0	0	9
Stripped ,,	0	0	9½

(2) The said duties on spirits and manufactured tobacco shall be leviable as from the 30th day of April, 1909, and the said duties on unmanufactured tobacco shall be leviable as from the 26th day of May, 1909.

(3) In this section the expression "stripped tobacco" means any leaf tobacco of which the leaf is not complete by reason of the removal of the stalk or midrib or of some portion thereof, but tobacco shall not be deemed to be stripped tobacco solely by reason of its having been subjected to such process of butting as the Commissioners of Customs and Excise allow.

3. .....

4.—This Act may be cited as the Isle of Man (Customs) Act, 1909.

Articles.	Rates of Duty. £	s.	d.
Tea ..... lb.	0	0	8
Sugar and Sugar Goods:			
Sugar which, when tested by the polariscope, indicates a polarisation exceeding 98 degrees ..... cwt.	0	1	10
Sugar of a polarisation not exceeding 76 degrees ..... ,,	0	0	10
Note.—The intermediate Duties are shown in the Table in the First Schedule to the Finance Act, 1908 (*).			
Molasses (except when cleared for use by a licensed distiller in the manufacture of spirits, or solely for the purposes of food for stock) and invert sugar, and all other sugar and extracts from sugar, which cannot be completely tested by the polariscope, and on which Duty is not specially charged:—			
If containing 70% or more of sweetening matter ..... cwt.	0	1	2
If containing less than 70% and more than 50% of sweetening matter ..... cwt.	0	0	10
If containing not more than 50% of sweetening matter .... ,,	0	0	5
The amount of sweetening matter to be taken to be the total amount of cane, invert, and other sugar contained in the article as determined by analysis in manner directed by the Commissioners of Customs.			
Chocolate ..... cwt.	0	1	4
Glucose, Solid ..... ,,	0	1	2
Liquid ..... ,,	0	0	10
Saccharin (including substances of a like nature or use) .... oz.	0	0	7
And that duty shall be charged on goods containing, as a part or ingredient thereof, any article liable to any of the above duties.			
Tobacco:—			
Unmanufactured—containing in every 100 lbs. weight thereof —10 lbs. or more of moisture ..... lb.	0	3	0
Less than 10 lbs. of moisture ..... ,,	0	3	4
Manufactured:—			
Cigars ..... ,,	0	6	0
Cigarettes ..... ,,	0	4	10
Cavendish and Negrohead ..... ,,	0	4	4
Other manufactured Tobacco, and Cavendish or Negrohead manufactured in bond ..... lb.	0	3	10
Other manufactured Tobacco—Cigarettes ..... ,,	0	4	10
Snuff, containing in every 100 lbs. weight thereof:—			
More than 13 lbs. of moisture ..... ,,	0	3	7
Not more than 13 lbs. of moisture ..... ,,	0	1	4
Wine:—			
Not exceeding 30° of proof spirits ..... gallon	0	1	3
Exceeding 30° but not exceeding 42° of proof spirits .... ,,	0	3	0
And for every degree, or part of a degree, beyond the highest above charged, an additional duty ..... gallon	0	0	3
Sparkling Wine imported in bottle (additional) ..... ,,	0	2	6
Still Wine imported in bottle (additional) ..... ,,	0	1	0

(*) The intermediate Duties referred to are the following:—	£	s.	d.
Sugar exceeding 97° and not exceeding 98° of polarisation .. cwt.	0	1	8·2
,, ,, 96° ,, 97° ,, ,,	0	1	7·7
,, ,, 95° ,, 96° ,, ,,	0	1	7·1
,, ,, 94° ,, 95° ,, ,,	0	1	6·6
,, ,, 93° ,, 94° ,, ,,	0	1	6·1
,, ,, 92° ,, 93° ,, ,,	0	1	5·6
,, ,, 91° ,, 92° ,, ,,	0	1	5
,, ,, 90° ,, 91° ,, ,,	0	1	4·5
,, ,, 89° ,, 90° ,, ,,	0	1	4
,, ,, 88° ,, 89° ,, ,,	0	1	3·4
,, ,, 87° ,, 88° ,, ,,	0	1	3
,, ,, 86° ,, 87° ,, ,,	0	1	2·6
,, ,, 85° ,, 86° ,, ,,	0	1	2·2
,, ,, 84° ,, 85° ,, ,,	0	1	1·8
,, ,, 83° ,, 84° ,, ,,	0	1	1·4
,, ,, 82° ,, 83° ,, ,,	0	1	1
,, ,, 81° ,, 82° ,, ,,	0	1	0·6
,, ,, 80° ,, 81° ,, ,,	0	1	0·3
,, ,, 79° ,, 80° ,, ,,	0	0	11·9
,, ,, 78° ,, 79° ,, ,,	0	0	11·6
,, ,, 77° ,, 78° ,, ,,	0	0	11·2
,, ,, 76° ,, 77° ,, ,,	0	0	10·9

CUSTOMS DRAWBACKS.

DRAWBACKS.—To be allowed on removal from the Isle of Man to Great Britain or Ireland, or on exportation from the said Isle to foreign parts.

On ale or beer brewed in the said Isle a drawback equal to the amount of the duty paid thereon.

To be allowed on articles removed or exported from the Isle of Man or deposited in any bonded warehouse in the Isle of Man for use as ships' stores, if it is shown to the satisfaction of the Commissioners of Customs that the duties on importation have been duly paid.

On sugar which has passed a refinery in the Isle of Man a drawback equal to the duty on sugar of the like polarisation.

On goods (other than beer) in the manufacture or preparation of which in the Isle of Man any of the articles liable to duty has been used, a drawback equal to the duty in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods or, in the case of residual products, to be contained therein, and in allowing that drawback the Commissioners of Customs may with the consent of the Treasury, in order to facilitate trade, relax in the case of any goods any requirements of sections 104 and 106 of the Customs Consolidation Act, 1876, as to the giving of security and the examination of goods.

To be allowed to a refiner on molasses produced in the Isle of Man and delivered by him to a licensed distiller for use in the manufacture of spirits.

A drawback at the rate of fivepence per cwt.

BRITISH INDIA

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CUSTOMS TARIFF OF BRITISH INDIA.

Money, Weights and Measures.—1 rupee (16 annas) = 1s. 4d.; 1 anna (12 pies) = 1d.

Weights and measures same as Great Britain.

The maund (82⅔ lb. avoirdupois) is also used.

The following is a statement of the rates of import and export duties now levied.

SCHEDULE II.—IMPORT TARIFF.

Arms, Ammunition and Military Stores.

Including also any articles, other than those included in Nos. 1 to 12 of this schedule which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the "Gazette of India," declare to be "Ammunition" or "Military Stores" for the purposes of this Act.

Names of Articles.	Duty. R.	a.
1. Firearms, other than pistols, including gas and air guns and rifles ..... Each	50	0
2. Barrels for the same, whether single or double ... ,,	30	0
3. Pistols ..... ,,	15	0
4. Barrels for the same, whether single or double ... ,,	10	0
5. Springs used for fire-arms, including gas and air guns and rifles ..... Each	8	0
6. Gun stocks, sights, blocks and rollers ..... ,,	5	0
7. Revolver breeches, for each cartridge they will carry ..... Each	2	8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same .... Each	1	3

Names of Articles.	Duty. R.	a.
9. Machines for making, loading or closing cartridges ... Each	10	0
10. Machines for capping cartridges .... ,,	2	8

Note :—All articles other than those specified in the list hereto annexed, liable to duty under Nos. 5, 6, 8, 9 or 10 as the case may be, are exempted from so much of the duty leviable thereunder on importation into British India as is in excess of a duty of 10% *ad val.*

List above referred to : Main springs and magazine springs; gun-stocks and breech blocks; actions (including skeleton and waster); breech bolts and their heads; cocking pieces; locks (for muzzle-loading arms); machines for making, loading, closing or capping cartridges for rifled arms

Exceptions:

I. Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head and are fitted into the same case with such firearm ..... Free.

II. The following are also free, namely :

(*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military or police uniform;

(*b*) a sword, a revolver, or a pair of pistols when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;

(*c*) swords and revolvers which are certified by an Inspector General of Police to be part of the ordinary equipment of members of the police force under his charge;

(*d*) swords forming part of the equipment of native commissioned officers of His Majesty's Army;

(*e*) swords for presentation as army or volunteer prizes;

(*f*) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial service;

(*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Provisos:

i. No duty in excess of 10 per cent. *ad valorem* shall be levied upon any of the articles in the foregoing list, when they are imported in reasonable quantity for his own private use, by any person lawfully entitled to possess the same.

ii When any articles which have been otherwise imported, and upon which duty has been levied or is leviable are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use the importer may apply to the Customs collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of 10 per centum *ad valorem*; and if such collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

11. Gunpowder, all sorts.....	*ad val.*	10%
12. All other sorts of arms, ammunition and military stores	,,	,,

SCHEDULE III.—IMPORT TARIFF.

LIQUORS, OPIUM, SALT, SALTED FISH, TOBACCO AND SILVER.

	Rs.	a.
1. Liquors :—		
Ale, beer, porter, cider and other fermented liquors..... Imperial gallon or six quart bottles	0	3
Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirit .....Imperial gallon or six quart bottles	13	0
Spirit which has been rendered effectually and permanently unfit for human consumption	5% *ad val*	
Spirit when used in drugs, medicines or chemicals Imperial gallon or six quart bottles of the strength of London proof	7	12
And the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.		
Spirit, other sorts ... Imperial gallon or six quart bottles of the strength of London proof	9	6
And the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.		
Wines :—		
Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.....Imperial gallon or six quart bottles	3	12
All other sorts of wines not containing more than 42 per cent. of proof spirit .....Imperial gallon or six quart bottles	1	3
Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2. Opium and its alkaloids ..... Ser of 80 tolas*	24	0
3. Salt :—		
Indian maund of 82⅔lb. avoirdupois weight		
The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.		
By Notification No. 1727, dated March 22, 1905, the duty was fixed at one rupee in the case of Burma, and one rupee and eight annas in the case of Bengal, Madras, Bombay and Sind. In the case of Aden the duty is one rupee for each 140lb. avoirdupois.		
4. Salted fish, wet or dry .....Indian maund of 82⅔lb. avoirdupois weight		
Such rate or rates of duty not exceeding 12 annas, as the Governor-General in Council may, by notification in the "Gazette of India," from time to time prescribe.		
5. Tobacco :—		
Unmanufactured..... lb.	1	0
Cigars ..... ,,	1	10
Cigarettes weighing less than 3 lbs. per 1,000, 1,000	3	2
,, weighing 3 lbs. or more per 1,000... lb.	1	4
Manufactured, other sorts..... ,,	1	-
6. Silver bullion or coin, except current coin of the Government of India, which is free ..... oz.	0	4

SCHEDULE IV.—IMPORT TARIFF.

GENERAL DUTIES.

Names of Articles.	Tariff valuation. Rs.	a.	Duty.
ANIMALS LIVING.			
1. Horses, cattle, sheep and all other living animals of all kinds			Free.
ARTICLES OF FOOD AND DRINK.			
2. Coffee .....cwt.	42	0	5%
3. Fruits and vegetables (except fresh fruits and vegetables not especially enumerated, which are free):			
Almonds, without shell.....cwt.	82	0	,,
,, in the shell ..... ,,	23	0	,,
,, (kagazi) Persian ..... ,,	75	0	,,
,, (kagazi) European ..... ,,	45	0	,,
Cashew or cajoo kernels ..... ,,	28	0	,,
Cocoanuts, Straits .....thousand	75	0	,,
Other ..... ,,	75	0	,,
,, kernel (khopra) .....cwt.	21	0	,,
Currants ..... ,,	25	0	,,
Dates, dry, in bags ..... ,,	7	12	,,
,, wet, in baskets and bundles ..... ,,	5	[illegible]	,,
,, ,, in pots, boxes, tins, and crates .. ,,	8	0	,,
Figs, Persian, dried ..... ,,	9	0	,,
Garlic ..... ,,	5	0	,,
Hops.....			Free.
Pistachio nuts .....cwt.	40	0	5%
Prunes, Bussora (alu Bokhara).....	*ad val.*		,,
Raisins, black	,,		,,
,, Kishmish, Persian Gulf	,,		,,
,, Muuakka .....cwt.	12	0	,,
,, other sorts.....	*ad val.*		,,
Walnuts, all descriptions	,,		,,
All other sorts of fruits and vegetables	,,		,,
4. Grain and pulse, including broken grain and pulse, but not including flour			Free
5. Mineral and aërated waters, and all unfermented and non-alcoholic beverages	,,		5%
6. Provisions, oilmen's stores and groceries:			
Bacon	,,		,,
Beef and pork	,,		,,
Bêche de mer.....	,,		
Butter .....lb.	1	4	,,
Cassava, tapioca or sago .....cwt.	10	0	,,
Cheese	*ad val.*		,,
China preserves, in syrup .....cwt. (net)	24	0	5%
,, ,, dried and candied .....lb.	0	5	,,

* Tola=180 troy grains.

ARTICLES OF FOOD AND DRINK—continued.

Name of Articles.	Tariff valuation. Rs. a.	Duty.
Ooeum ..... cwt.	4 8	5%
Fish-maws		Free
Flour	*ad val.*	5%
Ghi ..... cwt.	70 0	,,
Margarine	*ad val.*	,,
Pork hams	,,	,,
Shark fins		Free.
Singally and Sozille		,,
Vinegar, in casks	*ad val.*	2½%
,, Persian. not in casks	,,	5%
,, Indian ,, ...	,,	,,
All other sorts of provisions, oilmen's stores and groceries	,,	,,
7. Spices:		
Betel nuts, raw, whole, split or sliced, from Goa cwt.	14 0	,,
,, ,, ,, ,, ,, Straits & Dutch E. Indies ..... ,,	9 0	,,
Betel nuts, whole, from Ceylon ..... ,,	11 0	,,
,, ,, raw split (sundried) from Ceylon .. ,,	21 0	,,
,, all other sorts	*ad val.*	,,
Chillies, dry ..... cwt.	12 0	,,
Cloves ..... ,,	42 0	,,
,, stems and heads ..... ,,	10 0	,,
,, in seeds, narlavang ..... ,,	13 0	,,
Ginger, dry ..... ,,	15 0	,,
Mace ..... lb.	1 8	,,
Nutmegs ..... ,,	0 5	,,
,, in shell ..... ,,	0 3	,,
Pepper, black ..... cwt.	32 0	,,
,, white ..... ,,	58 0	,,
All other sorts of spices	*ad val.*	,,
8 †Sugar: Crystallised beet ..... cwt.	9 12	,,*
Crystallised and soft, refined in China ..... ,,	11 0	,,*
,, ,, from Java, 23 Dutch standard and above ..... ,,	9 8	,,*
,, ,, from Java, 16 to 22 Dutch standard ..... ,,	8 4	,,*
,, ,, from Java, 15 Dutch standard and under .... ,,	9 8	,,*
,, ,, from Mauritius, equal to 16 Dutch standard and over ,,	8 12	,,*
Molasses, from Java ..... ,,	2 8	,,
,, from other countries ..... ,,	2 8	,,
All other sorts, including saccharine produce of all kinds and confectionery	*ad val.*	,,*

Countervailing Duties on Bounty-fed Sugar levied in India under Acts, XIV. of 1899, VIII. of 1902, and XI. of 1904.

	Duties to be levied in addition to the ordinary rate of 5 per cent. R. a. p.
Chile—	
Raw Sugar ..... cwt.	0 9 2
Russia—	
(*a*) Provided such sugar is imported direct from the country of production; or	Free.
(*b*) Through another country which is also a party to the Brussels Sugar Convention of 1902, without having been transhipped at, or unloaded in, or carried through, any country which is not a party to the said Convention;	Free.
And provided also that it is accompanied by a certificate of origin, such as is required in respect of sugar produced in other countries which are parties to the Brussels Sugar Convention of 1902.	

Names of Articles.	Tariff valuation. Rs. a.	Duty.
9. Tea: black ..... lb.	0 10	5%
,, green ..... ,,	0 9	,,

CHEMICALS, DRUGS, MEDICINES AND NARCOTICS AND DYEING AND TANNING MATERIALS.

10. Chemical products and preparations:		
Acid, sulphuric	*ad val.*	5%
Alkali, Indian (sajji-khár) ..... cwt.	2 6	,,
Alum ..... ,,	5 12	,,
Arsenic (China mansil) ..... ,,	16 0	,,
,, other sorts	*ad val.*	,,
Copperas, green	,,	2½%
Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions, including detonators and blasting fuse	,,	5%
Sal ammoniac ..... cwt.	31 0	,,
Soda ash ..... ,,	3 12	,,
,, bicarbonate ..... ,,	5 0	,,
Sulphate of copper ..... ,,	19 0	,,
Sulphur (brimstone), flour ..... ,,	6 0	,,
,, ,, roll ..... ,,	5 4	,,
,, ,, rough ..... ,,	*ad val.*	,,
All other sorts of chemical products and preparations, including saltpetre, borax, grape sugar, and glucose, but excluding nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, Kainit salts, nitrate of lime, calcium cyanamide, and mineral superphosphates, which are free	,,	5%
11. Drugs, medicines and narcotics:		
Aloes, black	,,	,,
,, Socotra	,,	,,
Aloe wood	,,	,,
Anti-plague serum		Free.
Asafœtida (hing) ..... cwt.	115 0	5%
Asafœtida coarse (hingra) ..... ,,	30 0	,,
Atáry, Persian ..... ,,	*ad val.*	,,
Bánslochan (bamboo camphor) ..... lb.	0 6	,,
Brimstone (amalsára)	*ad val.*	,,
Calumba root ..... cwt.	7 0	,,
Camphor, refined, other than powder ..... lb.	1 4	,,
,, in powder ..... ,,	*ad val.*	,,
Cassia liguea ..... cwt.	20 0	,,
China root (chobchini), rough ..... ,,	9 0	,,
,, ,, ,, scraped ..... ,,	17 0	,,
Cocaine	*ad val.*	,,
Cubebs ..... cwt.	85 0	,,
Galangal, China ..... ,,	9 0	5%
Pellitory (akalkára)	*ad val.*	,,
Peppermint crystals	,,	,,
Quinine and other alkaloids of chinchona		Free.
Salep ..... cwt.	140 0	5%
Senna leaves	*ad val.*	,,
Storax, liquid (rose melloes or salaras) ..... cwt.	33 0	,,
All other sorts of drugs, medicines and narcotics, except opium and tobacco (for which see Schedule III.)	*ad val.*	,,
12. Dyeing and tanning materials:		
Alizarine dye, dry, 40 per cent. ..... lb.	1 8	,,
,, ,, ,, 50 ,, ... ,,	1 14	,,
,, ,, ,, 60 ,, ... ,,	2 4	,,
,, ,, ,, 70 ,, ... ,,	2 9	,,
,, ,, ,, 80 ,, ... ,,	2 14	,,
,, ,, ,, 100 ,, ... ,,	3 4	,,
,, ,, moist, 10 ,, ... ,,	0 7	,,
,, ,, ,, 16 ,, ... ,,	0 8	,,

* Exclusive of additional and special duties imposed on bounty-fed sugar.
† Consolidated Rules for the identification of sugar chargeable with additional or special Duty.—(*Customs Circular No. II. of* 1909.)

RULES.

1.—For the purposes of these rules, unless there is anything repugnant in the subject or context, "Customs-port," "Chief Customs authority," "Customs Collector," "owner" and "public warehouse" have the meanings respectively assigned to them in the Sea Customs Act, 1878 (VIII. of 1878).

2.—Where any sugar is imported into any Customs-port, the owner shall declare to the Customs Collector in what country such sugar was produced, and shall furnish him with such other information as may be necessary to enable him correctly to assess the additional or special duty (if any) chargeable under sub-section (1) of section 8 A or 8 B respectively, of the Indian Tariff Act, 1894 (VIII. of 1894).

3.—(1) Where the information required by rule 2 is not furnished, the Customs Collector shall deposit and detain the sugar in such part of the Custom house premises as he may deem suitable.

(2) The owner of any sugar deposited and detained under sub-rule (1) may, at any time, clear such sugar on payment of the additional or special duty leviable thereon and of the other charges payable to the Customs Collector, whether for wharfage-fees or otherwise, in respect of the same.

(3) For the purposes of sub-rule (2) and for the purpose of calculating the surplus payable to the owner under section 88 of the Sea Customs Act, 1878, the additional or special duty leviable upon any sugar deposited and detained under sub-rule (1) shall, if the information necessary for the correct assessment of the additional or special duty leviable thereon has not been furnished, be assessed at such rate not exceeding the highest rate of additional or special duty leviable upon any class of sugar as the Governor-General in Council may, by general or special order, fix in this behalf.

4.—The Customs Collector may accept the information required by these rules in any form which he may consider sufficient; and he shall accept it if given in the form and manner hereinafter prescribed.

5.—Where sugar is imported into any Customs-port from a bonded warehouse in the United Kingdom, or, being refined sugar, has been imported on payment of duty into the United Kingdom and exported thence without drawback to any Customs-port, the owners shall furnish the Customs Collector with a certificate

6.—Where refined sugar, having passed through a refinery in the United Kingdom, is imported from the United Kingdom into any Customs port, the owner shall furnish the Customs Collector with a certificate.

7.—(1) In the case of any sugar:

(*a*) which, though nominally imported into the United Kingdom, has merely passed through a port in the United Kingdom in transit to be re-exported thence to any Customs-port in the same or another bottom; or

(*b*) which has been imported into any Customs port from any country other than the United Kingdom;

the owner shall furnish the Customs Collector with one of the following documents, namely:

(*i*) where the sugar was produced in the country from which it was exported either to the United Kingdom or direct to India, a certificate by the exporter or shipper;

(*ii*) where the sugar was produced in a country other than that from which it was exported either to the United Kingdom, or direct to India, a certificate by the shipper or exporter.

(2) Where any sugar referred to in sub-rule (1) has been exported from a port in any country other than the United Kingdom or any British possession to the United Kingdom or to any Customs-port, the certificate shall be attested by the British Consular Officer at the port in such country.

(3) Where in any case referred to in sub-rule (2) the British Consular Officer so desires, the certificate shall have been approved and communicated to him by a local Chamber of Commerce.

(4) Where in any case referred to in sub-rule (2) the sugar is alleged to be the produce of a country which is a party to the Brussels Sugar Convention of 1902, a certificate granted by a duly authorised Customs Officer of that country as to the origin of the sugar shall be accepted as sufficient proof of its origin.

In exercise of the powers conferred by section 8 B, sub-section (1), of the Indian Tariff Act, 1894 (8 of 1894), as amended by the Indian Tariff (Amendment) Act, 1902 (8 of 1902), (see above) the Governor General in Council is pleased to impose a special duty, at the rates set forth in the schedule hereto annexed, upon all sugar imported into British India from the countries mentioned in the said schedule, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production, or has been changed in condition by manufacture or otherwise.

Names of Articles.	Tariff valuation. Rs. a.	Duty.
Alizarine dye, moist, 20 per cent. ... lb.	0 9	5%
Aniline ,, ,, indigo blue ... ,,	0 8	,,
,, ,, dry ... ,,	1 4	,,
,, salts ...	*ad val.*	,,
Avar bark ... cwt.	3 12	,,
Buzgand (gulpista) ...	*ad val.*	,,
Cochineal ... lb.	1 0	,,
Gallnuts (myrabolams) ...	*ad val.*	,,
,, Persian ... cwt.	31 0	,,
Madder or manjit ...	*ad val.*	,,
Orchilla weed ...	,,	,,
Sappan wood and root ...	,,	,,
Turmeric ...	,,	,,
All other sorts of dyeing and tanning materials ...	,,	,,

METALS AND MANUFACTURES OF METALS.

13. Hardware and cutlery, including ironmongery and plated ware, and also including machines, tools, and implements to be worked by manual or animal labour. [*Exceptions, which are free*: (i) water-lifts, sugar mills, oil presses and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation, for use or for sale of the products of husbandry which the Governor-General in Council may by notification in the "Gazette of India," exempt; (ii) the following agricultural implements, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes; (iii) the following dairy appliances, when constructed so that they can be worked by manual or animal power, *i.e.*, cream separators, milk sterilizing or pasteurizing plant, milk aërating and cooling apparatus, churns, butter dryers and butter workers; (iv) the following articles used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings and weft forks. (v) box backs and swells and rough unshaped bobbin ends, when imported by or on behalf of a manufacturer or mill-owner, and certified by him to be intended exclusively for use in his mill ... *ad val.* 5%

14. Machinery, namely: prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines, and other machines, in which the prime-mover is not separable from the operative parts ... Free.

Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery ... Free.

Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.

Note 1.—Machinery and component parts thereof made of substances other than metal are included in this entry.

Note 2.—*Re* box backs and swells, and rough bobbin ends, imported into British India for use in jute mills.—The Government are of opinion that box backs and swells, when unshaped, are liable to Customs duty; but that when *shaped*, they may be correctly described as component parts of the power looms and be admitted free of duty. The same principal is laid down as applying to rough bobbin ends. It would appear that, in their unshaped form, they are merely blocks of beechwood of a certain size, and have no special character warranting the presumption that they will be used for a particular purpose only. They are, in the opinion of the Government of India, liable to duty (*Customs Circular No.* 7 *of* 1903).

Note 3.—Customs Decision as to Component parts of Ice-making Plant—A Customs Circular (No. 17 of 1903), dated 9th July, 1903, gives a Decision, in reply to a communication from the Government of Bengal, as to whether certain portions of ice-making plant, viz., ice-moulds, water tanks, ammonia coils, ammonia valves, and pipe fittings, should be regarded as component parts of machinery, and allowed free importation into India.

The Government of India are of opinion that when these articles are imported with, and as essential component parts of, a complete ice machine worked by steam or other non-animal power, they may be admitted free of duty.

Names of Articles.	Tariff valuation. Rs. a.	Duty
When they are imported under any other conditions, duty should be charged. The Government of India are also of opinion that the use of steam as a mere heating agent, and not as a motive power, does not constitute the apparatus in which it is used a prime mover within the meaning of Article 14 of Schedule IV. to the Indian Tariff, 1894 (VIII. of 1894).		
15. Metals, unwrought and wrought, and articles made of metals:		
Brass: Orsidue and leaves, European ...	*ad val.*	5%
,, ,, China ...	,,	,,
Patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per sq. ft. braziers and plates ... cwt.	54 0	,,
Ditto, old ... ,,	35 0	,,
Sheets, flat or in rolls and sheathing, weighing less than 1 lb per sq. foot ...	*ad val.*	,,
Wire ...	,,	,,
All other sorts ...	,,	,,
Copper: Bolt and bar, rolled ...	,,	,,
Braziers' sheets, plates and sheathing ... cwt.	62 0	,,
Nails and composition nails ...	*ad val.*	,,
Old ... cwt.	45 0	,,
Pigs, tiles, ingots, cakes, slabs and bricks ... ,,	58 0	,,
China, white, copper-ware ... lb.	2 2	,,
Foil, or dánkpona, white, 10 to 11 in. × 4 to 5 in. 100 leaves	1 14	,,
,, ,, colored, 10 to 11 in. × 4 to 5 in. 100 leaves	2 0	,,
Wire, including wire of phosphor bronze ...	*ad val.*	,,
All other sorts, unmanufactured and manufactured [except current coin of the Government of India, which is free] ...	,,	,,
German silver ...	,,	,,
Gold bullion and coin ...		Free.
Gold leaf ...	,,	5%
Iron: Anchors and cables ...	*ad val.*	1%
Lowmoor and similar qualities, all descriptions	,,	,,
Angle, T, other than Lowmoor or Swedish ... ton	110 0	,,
Angle, T, other than Lowmoor or Swedish, if galvanized, tinned or lead coated ...	*ad val.*	,,
Bar, Swedish and similar qualities ... ton	190 0	,,
,, ,, nail-rod, round rod and square, under ½ in. in diameter ... ton	200 0	,,
Bar, other kinds ... ,,	110 0	,,
,, ,, nail-rod, round rod and square, under ½ in. in diameter ... ton	115 0	,,
Bar, other kinds, if galvanized, tinned or lead coated ...	*ad val.*	,,
Beams, joists, pillars, girders, bridge work and other such descriptions of iron imported exclusively for building purposes ...	,,	,,
Channel, including channel for carriages ...	,,	,,
Plate and sheet, Swedish and charcoal ...	,,	,,
Bars, plates and sheets, Swedish and charcoal, if galvanized, tinned or lead-coated ...	,,	,,
Plate, other kinds above ⅛ in. thick and strips ... ton	120 0	,,
Sheets, other kinds, up to ⅛ in. thick ... ,,	125 0	,,
Sheets (other than corrugated), plates or strips, other kinds, if galvanized, tinned, lead-coated, aluminium coated, chequered or planished ...	*ad val.*	,,
Sheets, corrugated, galvanized, or black ... ton	190 0	,,
Hoop ... ,,	140 0	,,
Nails, rose, wire and flat-headed ... cwt.	10 0	,,
Nails, other kinds, including galvanized, tinned or lead coated ...	*ad val.*	,,
Nuts and bolts, also hook-bolts and nuts for roofing, galvanized or black ...	,,	,,
Old ... cwt.	2 8	,,
Pig ...	*ad val.*	,,
Pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like ...	,,	,,
Rails, chairs, sleepers and fish-plates other than those described in No. 60; also spikes (commonly known as dog-spikes), switches, crossings, lever boxes, clips and tie-bars ...	,,	,,
Rice bowls ...	,,	,,
Ridging, guttering and continuous roofing ...	,,	,,
Rivets and washers, all sorts ...	,,	,,
Wire, including fencing wire and wire rope, but excluding wire netting ...	,,	,,
Cans or drums, when imported containing petroleum, which is separately assessed to duty at one anna and 6 pies per imperial gallon under No. 16, namely:—		
Iron cans, tinned, other than petrol tins of two gallons capacity ... can	0 3½	5%
Iron cans or drums, not tinned, of two gallons capacity ... can	0 2	,,
Iron drums of four gallons capacity—		
(*a*) with faucet caps ... drum	1 0	,,
(*b*) ordinary ... ,,	0 8	,,
All other sorts, including discs or circles and wire netting ...	*ad val.*	,,
Lametta ...	,,	,,
Lead, all sorts (except sheets for tea chests, which are free) ...	,,	,,
Quicksilver ... lb.	1 8	,,
Shot, bird ... cwt.	22 0	,,
Steel: Anchors and cables ...	*ad val.*	1%
Blooms ...	,,	,,
Angle T ... ton	110 0	,,
Angle T, and hoop, if galvanized, tinned or lead coated ...	*ad val.*	,,
Bars (other than cast steel) ... ton	110 0	,,
Bar, Swedish and similar qualities ...	*ad val.*	,,

METALS AND MANUFACTURES OF METALS—continued.

Names of Articles.	Tariff valuation. Rs. a.	Duty.
Bars, nail rod, round rod, and square, under ½in. in diameter ....ton	115 0	1%
Bar, galvanized, tinned, lead coated, planished or polished	*ad val.*	,,
Channel, including channel for carriages....	,,	,,
Plates above ⅛in. thick and strips ....ton	120 0	,,
Sheets up to ⅛in. thick .... ,,	125 0	,,
Sheets (other than corrugated), plates or strips, if galvanized, tinned, lead coated, chequered or planished	*ad val.*	,,
Sheets, corrugated, galvanized or black ....ton	190 0	,,
Hoop.... ,,	140 0	,,
Nails	*ad val.*	,,
Nuts and bolts, also hooks and nuts for roofing, galvanized or black	,,	,,
Old ....cwt	2 8	,,
Beams, joists, pillars, girders, screw piles, bridge-work and other descriptions of steel imported exclusively for building purposes	*ad val.*	,,
Cast and blistered, including spring and tub steel	,,	,,
Ridging, guttering and continuous roofing	,,	,,
Pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like	,,	,,
Rails, chairs, sleepers and bearing and fish-plates other than those described in No. 60; also spikes (commonly known as dog-spikes), switches, crossings, lever boxes, clips and tie-bars....	,,	,,
Rivets and washers, all sorts	,,	,,
Wire, including fencing wire and wire rope, but excluding wire netting	,,	,,
Cans or drums, when imported, containing petroleum, which is separately assessed to duty at 1 anna and 6 pies per imp. gall. under No. 16, namely :—		
Steel cans, tinned, other than petrol tins of two gallons capacity.... can	0 3½	5%
,, ,, or drums, not tinned, of two gallons capacity.... ....can	0 2	,,
,, drums of four gallons capacity—		
(*a*) with faucet caps ....drum	1 0	,,
(*b*) ordinary .... ,,	0 8	,,
All other sorts, including discs or circles and wire netting	*ad val.*	,,
Tin: Block ....cwt.	130 0	,,
Foil and other sorts	*ad val.*	,,
Zinc or spelter: Nails	,,	
Tiles or slabs, soft ....cwt.	25 0	,,
,, ,, hard .... ,,	20 0	,,
All other sorts, including boiler tiles	*ad val.*	,,
All other sorts of metals	,,	,,

OILS.

Names of Articles.	Tariff valuation. Rs. a.	Duty.
16. Petroleum, including also naphtha and the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum....imp. gall.	1 anna & 6 pies	
Petroleum which has its flashing point at or above 200° of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes...	*ad val.*	5%
Petroleum, which has its flashing point at or above 150° of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-Collector to be intended for use exclusively as *fuel* or for some sanitary or hygienic purpose	,,	,,
Cocoanut oil ....cwt.	32 0	,,
All other sorts of oil, animal or vegetable (including otto of all kinds), and mineral, including paraffin wax	*ad val.*	,,
(*See Note to Tariff No. 50.*)		

OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED.

Names of Articles.	Tariff valuation. Rs. a.	Duty.
17. Apparel, including drapery, haberdashery and millinery, and military and other uniforms and accoutrements; but excluding cotton hosiery (for which see No. 30) and boots and shoes (for which see No. 45) and excluding also uniforms and accoutrements appertaining thereto imported by a public servant for his personal use, which are free	*ad val.*	5%
18. Art, works of, except (1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not, which are free	,,	,,
*Baggage, passengers', when imported in compliance with the provisions of Sec. 24 of the Sea Customs Act....		Free.
19. Bamboos, common, grass, hay, rushes, straw and leaves....		Free.
20. Books, printed, including covers for printed books, maps, charts and plans, proofs, music and manuscripts		,,
21. Bristles and fibre for brushes and brooms		,,
22. Brushes and brooms, all sorts	*ad val.*	5%
23. Building and engineering materials, viz.: asphalte, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime, and other kinds not otherwise described	,,	,,
24. Cabinet-ware and furniture	,,	,,
24*a* Challenge cups or trophies which have been won by any military unit (including volunteer corps) or by a particular member or members of any such unit in India, or which have been sent by donors resident abroad for presentation or competition in India		Free.
Provided that the articles are certified by the Officer Commanding the unit or brigade, or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole aim or object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners.		
25. Carriages and carts, including motor cars, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows and all other sorts of conveyances and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free	,,	5%
26. Chinese and Japanese ware, including lacquered ware, but excluding earthenware, china and porcelain (for which see No. 32)	,,	,,
27. Clocks, watches and other timekeepers and parts thereof	,,	,,
28. Coal, coke and patent fuel		Free.
29. Cordage, rope and twine made of any vegetable fibre....	,,	5%
30. Cotton and articles made of cotton:		
Cotton, raw		Free.
,, twist and yarn		,,
,, sewing and darning thread		,,
,, piece goods, hosiery, crochet cotton, thread, and all other manufactured cotton goods not otherwise described.	,,	3½%
NOTE.—For tariff valuations and list of cotton piece goods see after No. 78.		
31. Earth, common clay and sand....		Free.
32 Earthenware (except earthenware piping, for which see No. 23), china, china clay, porcelain and imitation or false coral....	,,	5%
33. Fans, of all kinds, except common palmleaf fans, which are free	,,	,,
34 Fireworks, all sorts, including fulminating powder	,,	,,
35. Flax and articles made of flax, including linen thread	,,	,,
36. Furniture, tackle and apparel, not otherwise described, for steam, sailing, rowing and other vessels	,,	,,
37. Gums, gum-resins and articles made of gum or gum-resin:		
Copal	,,	,,
Cutch and gambier (natural) ....cwt.	20 0	,,
Gamboge ....lb.	1 12	,,
Gum: Ammoniac ....cwt.	30 0	,,
Arabic .... ,,	16 0	,,
Bdellium	*ad val.*	,,
Benjamin, ras ....cwt.	34 0	,,
,, cowrie .... ,,	80 0	,,
Bysabol (coarse myrrh).... ,,	23 0	,,
Olibanum or frankincense		Free.
Persian (false) ....cwt.	12 0	5%
Myrrh.... ,,	30 0	,,
Rosin .... ,,	10 0	,,
All other sorts of gums, gum-resins and articles made of gum or gum-resin, including caoutchouc and gutta percha....	*ad val.*	,,
38. Hemp, including Manila hemp, and articles made therefrom	,,	,,
39. Hides and skins (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins and all other descriptions of hides and skins	,,	,,
40. Horn		Free.
,, articles made of, not otherwise described	,,	5%

* *Rules for the exemption of passengers' baggage from Customs duty.*
(In force at all Customs ports from 1st October, 1906.)

(1) The *bonâ fide* baggage of a passenger is exempt from duty when it accompanies him; does not form part of the cargo; and is not included in the manifest.

(2) *Bonâ fide* baggage shall include wearing apparel and personal effects provided that the articles are not for sale and are imported for the personal use of the passenger or for the use of members of his family travelling with him; but it shall not include the following articles, on which duty must be paid in all cases:

(*a*) Arms, ammunition and all other articles enumerated in Schedule II. of the Tariff Import Schedule.

(*b*) Alcoholic liquor, exceeding two quarts, perfumed spirit exceeding one quart, and all other articles enumerated in Schedule III.

(*c*) Cigars and cigarettes exceeding 100 in number, whether in opened or unopened boxes, and other tobacco exceeding 1 lb. in weight.

(*d*) Pianos, pianolas, carriages, motor cars and motor cycles.

(*e*) Articles for household use such as furniture, pictures, carpets, glass, crockery, cutlery, and silver and plated ware, except such articles (other than furniture or carpets) as shall appear to the Customs authorities to be imported in a moderate quantity and to be required for the personal use of the passenger whilst travelling or immediately upon his arrival at his destination.

(3) Notwithstanding anything to the contrary in Rule 1, *bonâ fide* baggage landed at any Customs port within one month before or after the arrival of a passenger in India may, subject to the exceptions specified in Rule 2, be passed free at the discretion of the collector of Customs.

Names of Articles.	Tariff valuation. Rs. a.	Duty.
41. Instruments, apparatus and appliances and parts thereof: Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus and appliances when imported by a passenger as part of his personal baggage, and in actual use by him in the exercise of his profession or calling, which are free	*ad val.*	5%
All band instruments (other than stringed instruments), imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service troops, or by a military police battalion, and certified by the officer commanding the regiment or unit or the officer in charge of the military police battalion to be for the bonâ-fide exclusive use of the regimental band, or the band attached to the military police battalion, as the case may be, and the following accessories thereto, are also free of duty; bags for bagpipes, card-holders, carriages (brown or black), cases for reeds and mouthpieces, cases (leather or wooden), chanters, pipe and practice, cleaners for brass and reed instruments, cord for bagpipes, crooks, drones for bagpipes, drum heads, drum sticks and flesh hoops, finger tops, green broadcloth for drums, green silk ribbon for drums, key pads and ligatures for reed instruments, mouthpieces and caps therefor, mutes for brass instruments, pipe tassels for bagpipes, reeds, ribbons for bagpipes, ropes for drums, shanks and slides for brass instruments, silver buckles and silver buttons for drums, springs, snares, taps for brass instruments, valve corks, valve tops and needles		Free.
42. Ivory and ivory ware:		
Unmanufactured:		
Elephants' grinders ....cwt.	300 0	5%
,, tusks (other than hollows, centres and points), each exceeding 20lbs. in weight, and hollows, centres and points, each weighing 10lbs. and over....cwt.	800 0	,,
,, ,, (other than hollows, centres and points), not less than 10lbs. and not exceeding 20lbs. each, and hollows, centres and points, each weighing less than 10lbs. cwt.	700 0	,,
,, ,, each less than 10lbs. (other than hollows, centres and points) ....cwt.	450 0	,,
Sea-cow or moye teeth, each not less than 4lbs. cwt.	175 0	,,
,, ,, each not less than 3lbs. and under 4lbs ....cwt.	150 0	,,
,, ,, each less than 3lbs.. ,,	120 0	,,
All other sorts, manufactured and unmanufactured	*ad val.*	,,
43. Jewellery and jewels, including plate and other manufactures of gold and silver:		
Silverware, plain, other than European ....tola*	1 2	,,
,, embossed or chased, other than European ....tola*	1 6	,,
All other sorts, except precious stones and pearls, unset, which are free	*ad val.*	,,
44. Jute, raw		Free.
,, articles made of, except secondhand or used gunny bags, which are free	,,	5%
45. Leather and articles made of leather, including boots and shoes, harness and saddlery, except saddlery of a military pattern imported by an officer of His Majesty's regular forces and forming part of the equipment with which he is required to supply himself under Army Regulations, which is free	,,	,,
46. Malt	,,	,,
47. Manures, of all kinds, including animal bones		Free.
48. Oilcake, also bran, fodder and cattle food of all kinds		,,
49. Oilcloth and floorcloth, including linerusta, linoleum and tarpaulins	,,	5%
50. Paints, colors, painters' materials and compositions for application to leather, wood and metals:		
Lead, red, dry ....cwt.	20 0	,,
,, white, dry .... ,,	22 0	,,
Ochre, other than European, all colors .... ,,	4 8	,,
Paints, composition	*ad val.*	,,
,, patent driers	,,	,,
Turpentine ....imp. gall.	3 0	,,
Verdigris	*ad val.*	,,
Vermilion, Canton....box of 90 bundles	110 0	,,
White zinc, dry	*ad val.*	,,
All other sorts, including glue and putty	,,	,,

NOTE.—In affixing trade descriptions to certain adulterated goods—namely, linseed oil, turpentine and paints, under the Indian Merchandise Marks Act, IV. of 1889, the following procedure is, by Customs Circular No. IV. of 1901, ordered to be complied with for all ports in India:—

Such goods should be passed by the Customs authorities if they are marked "reduced," "mixed," "boiled" or "mineral," but if they are adulterated to the extent of 50 per cent. or more the actual percentage of the adulteration must also be conspicuously marked. These orders apply to:

(1) White lead, white zinc, red lead and similar compositions.
(2) Linseed oil (Tariff No. 16) and turpentine.

Names of Articles.	Tariff valuation. Rs. a.	Duty.
51. Paper, pasteboard, millboard and cardboard, of all kinds, including ruled or printed forms, and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book or parcel post, which are free	*ad val.*	5%
Paper, articles made of paper and papier-mâché	,,	,,
52. Perfumery:		
Gowla, husked and unhusked ....cwt.	60 0	,,
Kapurkachri (zedoary) .... ,,	20 0	,,
Patch leaves (patchouli) .... ,,	15 0	,,
Rose-flowers, dried .... ,,	25 0	,,
Rose-water ....imp. gall.	2 8	,,
All other sorts, except perfumed spirit (for which see Schedule III.)	*ad val.*	,,
53. Pitch, tar and dammer:		
Bitumen	,,	,,
Dammer	,,	,,
Pitch, American and European	,,	,,
,, coal	,,	,,
Tar, American and European	,,	,,
,, coal	,,	,,
,, mineral	,,	,,
54. Plants and bulbs, living, and dried for herbaria		Free.
55. Precious stones and pearls, unset (including the stones generically known as Cambay stones, such as agates, cornelians and onyx)		,,
56. Pulp of wood, straw, rags, paper and other materials		,,
57. Printing and lithographic material, namely: presses, type, ink, brass rules, composing sticks, chases, imposing tables and lithographic stones, stereo. blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding and paging and numbering machines, but not including paper		,,
58. Rags		,,
59. Racks for the withering of tea leaf		,,
60. Railway material for permanent way and rolling-stock, namely: cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weighbridges, engines, tenders, carriages, wagons, traversers, trollies, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company: cranes, water cranes, water tanks and standards, wire and other material for fencing. Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the Suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the "Gazette of India," specifically include therein		,,
61. Seeds (except oil-seeds imported into British India by sea from the territories of any native Prince or Chief in India, which are free): All sorts	,,	5%
62. Shells and cowries:		
Chanks—large shells for cameos	,,	,,
,, white, live	,,	,,
,, ,, dead	,,	,,
Cowras	,,	,,
Cowries, bazár, common ....cwt.	4 0	,,
,, yellow, superior quality .... ,,	5 0	,,
,, Maldive .... ,,	7 0	,,
,, Sankhla .... ,,	140 0	,,
Mother-of-pearl, nacre		Free
Nakhla ....cwt.	105 0	5%
Tortoise-shell ....lb.	13 0	,,
,, nakh .... ,,	5 8	,,
All other sorts, including articles made of shell, not otherwise described	*ad val.*	,,
63. Ships and other vessels for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections		Free.
64. Silk and articles made of silk:		
Bokhara ....lb.	6 0	5%
Floss	*ad val.*	,,
Piece-goods	,,	,,
Sewing thread, China	,,	,,
Raw silk:		
Yellow Shanghai, including re-reeled ....lb.	5 0	,,
,, from Indo-China and places in China other than Shanghai, including re-reeled .... ,,	5 2	,,
Mathow .... ,,	3 8	,,
Panjam .... ,,	2 8	,,
Persian .... ,,	4 8	,,
Siam .... ,,	3 6	,,
White Shanghai, Thonkoon or Duppion .... ,,	3 8	,,
,, ,, other kinds, including re-reeled .... ,,	6 4	,,

* Tola = 180 troy grains.

OTHER ARTICLES, MANUFACTURED AND UNMANUFACTURED—contd.

Names of Articles.	Tariff valuation. Rs. a.	Duty.
Raw silk:—White, other kinds of China, including re-reeled ..... lb.	7 4	5%
Waste and Kachra	*ad val.*	,,
All other sorts, including cocoons	,,	,,
65. Soap	,,	5%
66. Specimens illustrative of Natural Science, including also antique coins and medals		Free.
67. Stationery, excluding paper (for which see No. 51)	,,	5%
68. Stone and marble and articles made of stone and marble	,,	,,
69. Tallow and grease, including stearine	,,	,,
70. Tea-chests of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk		Free.
71. Textile fabrics, not otherwise described	,,	5%
72. Toilet requisites, not otherwise described	,,	,,
73. Toys, including toy books and requisites for all games	,,	,,
74. Umbrellas, parasols and sunshades, of all kinds....	,,	,,
75. Walking sticks and sticks for umbrellas, parasols and sunshades, of all kinds, mounted and unmounted, driving, riding and other whips, fishing rods and lines	,,	,,
76. Wood and timber (except firewood, which is free) and articles made of wood, not otherwise described	,,	,,
77. Wool, raw		Free.
,, articles made of, including felt	,,	5%
78. All other articles, manufactured or unmanufactured, not described in this Schedule.....	,,	,,

TARIFF VALUATIONS OF CERTAIN COTTON GOODS.

Grey goods, plain or bordered.	Tariff value per lb. a.	p.
1. Chadars and bedsheets, plain, or having only borders not over ⅛ in.	9	0
2. Dangari or Khadi cloth	7	9
3. Dhuties, cholas, dupattas, and lungis, plain, or having only borders not over ¼ in.	9	3
4. Over ¼ in. but not over ¾ in.	9	6
5. Over ¾ in. but not over 2 in.	10	3
6. Patals and saris with headings over 1 in. wide and only colored borders not over ⅞ in.	10	0
7. Domestics, T. cloths, shirtings, longcloth, sheetings not having borders over ½ in.	9	0
8. Drills and jeans, plain	8	9
9. Fents	7	3
10. Printers	9	0
11. Printers (bhagavad or sadlapat)	9	0
12. Shirtings, twilled, unbleached	11	0
13. ,, ,, bleached	12	6
14. Tent, sail, commissariat, and double threaded cloth (dosuti)..	8	6
15. Zanzibar cloth	8	9
Provided that for calendered grey goods 3 pies shall be added to the above values.		
Figured or colored goods.		
16. Bedcovers, quilts and table-cloths, with borders not over ½ in.	9	3
17. ,, ,, table-cloths, twilled sheets and chadars, colored warp or weft	10	6
18. Bedcovers, quilts, table-cloths, twilled sheets and chadars, colored warp and weft	11	6
19. Bed ticking, plain or drilled.....	9	3
20. Check gumchas and check cholas	11	6
21. Cholis and saris (colored)	12	3
22. Cotton tweed, commonly called hunting cloth, plain or striped, including leheria, Thana susi, Thana drill, Thana twill, and Thana check	11	0
23. English patterned checks, trouserings and coatings	12	0
24. Drills striped	9	3
25. ,, checked	9	3
26. ,, dyed.....	11	0
27. Fancy dobby pattern checks, colored warp and weft	11	6
28. Fents	8	6
29. Flannel pattern susi and dobby susi, grey weft	10	6
30. ,, ,, ,, ,, colored weft	11	6
31. Lungis, colored.....	11	6
32. ,, unbleached, colored stripes and borders	9	0
33. Napkins, unbleached	9	3
34. ,, bleached	10	6
35 Susi check, English, grey ground	11	3
36. ,, checks, ordinary, grey ground.....	11	0
37. ,, ,, colored warp and weft	11	3
38. ,, checksheets, ordinary, grey ground	10	9
39. ,, ordinary, colored stripes, grey ground	10	0
40. ,, ,, ,, weft	11	3
41. Tent cloth, blue and red	11	0
42. ,, khaki	11	3
43. Towels, Turkish, unbleached	11	6
44. ,, ,, bleached	13	0
45. ,, ,, honeycomb and other sorts, unbleached	9	3
46. ,, ,, honeycomb, bleached.....	11	3
47. Zephyr cloth	9	9
48. ,, striped and checked	11	9
Provided that any goods specified in the foregoing lists shall, when woven with borders of silk, be assessed to duty *ad valorem*.		

CLASSIFICATION OF COTTON PIECE-GOODS.

LIST OF COTTON PIECE-GOODS.

Alhambras, angolas (cotton), apron cloth (cotton), batistes (cotton), beaverteens (cotton), blankets (cotton), holland and blind cloth (cotton), book-binding cloth, brilliants brocades (cotton), broche, buckram (cotton) calicoes, cambrics (plain, dyed or printed), cantoons, canvas (cotton), canvas (french elastic—cotton), casement cloth (cotton), cashmeres (cotton), cellular cloth, checks, spots and stripes, chiffons (cotton), chinese dyed cloths, chintz, glazed or unglazed, choonris, chadars, chadar-pattas, coatings (cotton), corduroy and corded cloth (cotton), cotton flakes, counterpanes, crapes (cotton), crash (cotton), crepons (cotton), cretonnes, crimps (cotton), damask (cotton, table), dawanies, delaines (cotton), delametti, denims, dhotis, diagonals (cotton), diapers (cotton), dimities, domestics, domettes (cotton), dosooti, dupettas, dorias, dress (plain or printed—cotton), drills (plain, striped or checked), duck, dungari, dusters (when joined by the warp), embroidered allovers, embroidered flounces, fents (cotton), finduras, flannelette (cotton flannel), galateas, gambroons, gauze (cotton), ghagras (cotton), ginghams (cotton), glass cloths (when joined by the warp—cotton), grenadines (cotton), gumchas, hair-cords, handkerchiefs (in woven pieces), harvards, hollands (cotton), italians (cotton), jaconets (plain or bordered), jeans plain, dyed or printed), lace curtain cloth, lace stripes, lappets, lastings, lawns, lenos, linenette (cotton), linings (plain, striped or mercerised), longcloths, lungis, lustres (cotton), madapollams, madras cloth, marcella, matte shirtings, matting (cotton), mattress cloth, meltons (cotton), mercerised cloth, merinos (cotton), merins, mexicans, moleskins (cotton), molleton cloth, morias, moreens (cotton), mulls (all kinds—plain or bordered), muslins (cotton—all kinds), nainsooks, net (cotton), nun's veiling (cotton), oatmeal cloth, penelope canvas, pillow calico (tubular), piques, plushette, pompadour, pongees (cotton), poplinette (cotton), prayer mats (cotton), printed crêpellé, prints, printers (plain and coloured), putsoes, quiltings (cotton), quilts, radium cloth, regattas, rep cloth (cotton), sail cloth (cotton), saris, sarongs, sateens (plain, dyed or printed), satinette, satin stripes (cotton), scarves (cotton), serges (cotton) shawls (cotton), sheetings, shirtings, silecia, silkette, plain or stripes, spanish stripes (cotton), suraline, sussi cloth, suitings (cotton), swansdown calico, tambours, tameins (unfinished), tanjibs, tapestries (cotton), tarlatans, T cloths, ticking, mattress or blind (cotton), towels (cotton—in woven pieces and towel cloth, including terry cloth), trouserings (cotton), tulle (cotton), turbans (cotton), turkey red cloth, tussor cloth (cotton—and tussorette), tweeds (cotton), twills (cotton—plain, dyed, or printed), umbrella cloth (cotton), valencias, velvets (cotton) velveteen (cotton), venetian cloth (cotton), vestings or waistcoatings (cotton), voiles (cotton), zephyrs.

IMPORTATION OF GERMAN, ETC., SILVER ARTICLES IN VIEW OF THE MERCHANDISE MARKS ACT.

(Communication—by the Government of India, Finance and Commerce Department, No. 400-S. R., dated the 19th January, 1904.—*Customs Circular*, No. III. of 1904.)

This communication lays down the procedure to be adopted by the Customs authorities in dealing with imported articles which contain no silver, but which are marked as "German," "Potosi," "Nevada" or "Art" silver.

The Government of India are of opinion that such goods, when marked as "German silver" or "Nickel silver," may be passed without objection. These trade descriptions are well known to all classes likely to be affected; and they have been in use for a sufficiently long period to render it very improbable that any purchaser will be deceived thereby.

The Government of India are not prepared to extend this ruling, however, to articles not made of silver, which are marked as "Potosi silver," "Nevada silver," "Austral silver," "Art silver," etc. They are of opinion that it would be unsafe to assume that descriptions of this nature would not deceive purchasers in India; and they consider that such goods, if marked in this manner, should be dealt with as bearing a false trade description within the meaning of the Indian Merchandise Marks Act, 1889 (IV. of 1889).

No objection should be taken to the use of such marks, provided that the word "silver" is omitted.

DRAWBACKS.

The Governor-General in Council has sanctioned the payment of drawback in the case of all articles re-exported by parcel post, in whatever manner imported, provided that adequate proof is produced of the payment of import duty, of the identity of the articles, and of their re-export being effected within two years from the date of importation, or within such extended term not exceeding three years as the Chief Customs Authority, on sufficient cause being shown, determines in any case. —(*Customs Circular, No. VIII. of* 1902).

Articles exported as personal baggage—The provision of Section 50 (a) of the Sea Customs Act, No. 8 of 1878, will, in future, be waived in favour of articles exported with the owners as personal baggage. The section referred to provides that no drawback will be allowed upon goods not included in the export manifest. (*Customs Circular No. 8 of* 1903.)

RULES FOR EXEMPTION FROM THE PAYMENT OF CUSTOMS DUTY OF RE-IMPORTED COMMERCIAL SAMPLES NOT INTENDED FOR SALE.

[*Customs Circular No. VIII. of* 1907.]

1.—Samples of goods, not intended for sale, re-imported by commercial travellers into British India shall be passed free of duty, provided that the Collector of Customs at the port of re-importation is satisfied:

(i) that duty was paid on first import;
(ii) of the identity of the articles;
(iii) that no drawback was paid on export;
(iv) that the ownership in the articles has not changed since its first import; and
(v) that no more than six months have passed since the articles were exported.

2.—In order to be able to claim the benefit of this concession, commercial travellers must observe the following procedure:

(1) When the samples are first imported into British India, commercial travellers will be required to produce to the Collector of Customs a certificate or letter of identity from their principals or otherwise satisfy the Collector of their eligibility for the concession. An invoice in duplicate, showing each article in detail, should be filed at the Custom House. The original will be retained by the Customs authorities. Each page of the duplicate will be stamped with the Custom House seal, and will be endorsed, over the signature of a Customs officer, with a reference to the Bill of Entry on which the samples were assessed to duty. It will be returned together with a certified copy of the Bill of Entry to the travellers.

(2) The certified copy of the Bill of Entry must, on each occasion on which the samples are exported from a port in British India, to a foreign port, be produced to the Customs Collector of the port of export, who will endorse, after such examination of the samples as he may think necessary, the copy of the Bill of Entry with a certificate that no drawback had been paid, together with the date of exportation. On re-importation from a foreign port the Bill of Entry must similarly be produced to the Collector of Customs, who will endorse, after such examination of the samples as he may think necessary, the date of re-importation on the Bill of Entry.

3.—When the samples are finally exported under claim of drawback, a certificate of examination shall be recorded on the certified copy of the Bill of Entry by a Customs officer after verification of the necessary particulars in regard to the identification of the articles and payment of duty. The certified copy of the Bill of Entry and the duplicate copy of the invoice shall be forwarded to the port of first importation.

SCHEDULE V.—EXPORT TARIFF.

Name of Article.	Rate of Duty.
Rice, husked or unhusked, including rice-flour, but not including rice-bran and rice-dust, which are free....	Three annas per Indian maund of 82⅔lb. avoirdupois weight.

Note.—Under Act IX. of 1903 a customs duty at the rate of a ½ of a pie per lb. has been levied from the 1st April, 1903, on all tea produced in India and exported from any customs port to any port beyond the limits of British India or to Aden. The proceeds of this cess are paid to the Tea Cess Committee appointed under Sec. 4 of the Act. On the recommendation of this committee the maximum rate of a ½ of a pie per lb. may be reduced.

Note.—The exportation by sea or by land of Mhowra flowers from any part of British India to any part of the Indian possessions of Portugal and Algarves is prohibited.—[*Customs Circular No. I. of* 1908.]

PROHIBITIONS.

The bringing into India, by sea or by land, of pieces of metal resembling in shape and in size, and stamped either on the obverse or on the reverse in imitation of sovereigns and half-sovereigns, is prohibited.

The taking by sea or by land out of British India of skins and feathers of all birds, other than domestic birds, except (*a*) feathers of ostriches & (*b*) skins and feathers exported *bonâ fide* as specimens illustrative of natural history.—[*Notification of September 19th*, 1902.]

The bringing by sea or by land into British India of American or West Indian cotton seed, except such as has been fumigated to the satisfaction of the Customs collector.—[*Customs Circular No. XI. of* 1906.]

The bringing by sea or by land into British India, by means of the post, of the goods specified in the attached schedule, and to restrict the importation of these goods by other means to cases in which it is imported by persons, or by their authorised agents, who have been permitted to import them by a local Government or Administration or by an officer authorised in this behalf by a local Government or Administration: Provided that the collector of customs shall have the power to admit import by sea or by land in exceptional cases, or when he is satisfied that the proportion of the prohibited drug in any article is so small as to be negligible, or that other reasons render it impossible for the article to be used as an intoxicant.—[*Customs Circular No. II. of* 1911.]

SCHEDULE.

1. Opium and all alkaloids of opium and all intoxicating drugs made from the poppy.
2. Ganja, bhang and charas and every intoxicating drink or substance prepared from any part of the hemp plant (*cannabis sativa*).
3. Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*Erythroxylum coca*) and all drugs, synthetic or other, having a like physiological effect to that of cocaine.
4. All preparations and admixtures of any of the above.

The bringing by sea or by land into Burma, by means of the post, of hypodermic syringes or of needles for hypodermic injections and to restrict the importation of these articles by other means to cases in which they are imported by a medical practitioner or licensed pharmacist as defined by the Rules made by the Government of Burma under the Opium Act, 1878.

RESTRICTION.

Under Customs Circular No. VI. of 1900, Indian produce and manufactures imported by sea from foreign Indian ports into British India are not required to be accompanied by a definite indication of origin under Section 10 (i) (*e*) (*i*) (*ii*) of the Indian Merchandise Marks Act, when bearing the name of a British Indian trader or dealer.

According to Customs Circular No. V. of 1901, Arabia and Turkey in Asia should be added to the list of countries the imports from which have been exempted from the requirements of the section referred to.

The exemption should be extended to all the goods shown in the list annexed to the Circular, provided that they are known or proved to be the produce of Africa, Arabia, Persia or Turkey in Asia.—[*Customs Circulars Nos. VII. of* 1900 *and V. of* 1901.]

BALÚCHISTAN

MONEY.—1 rupee (16 annas) = 1s. 4d.; 1 anna (12 pies) = 1d.

WEIGHTS AND MEASURES.—Ser. = 2 1/10 lb.; maund = 82⅔ lb.; kharwar = 1127·304 British India sers.

1. Export and import duties are levied nowhere in the Kalat State except on the Mekran coast, where they are farmed out to contractors.

2. In addition to the export duty levied at the Mekran ports, a further duty, which may be styled an inland export duty, is imposed on all goods leaving the principal inland towns. Statements Nos. I. to III. shew in detail the rates of import and export duties levied in the Kalat State.

3. Transit dues (sung) are also levied in Kalat at various rates. In Mekran and in the Dhadur and Mastung Niabats no sung is levied; for other places Statements Nos. IV. to X. give full details as to the rates &c.

4. Statements Nos. XI. to XIII. give details as to the rates of import export and transit duties levied in the Las Bela State.

I.—Statement showing export duties levied on the Mekran coast.

Serial No.	Names of Articles.		Rate.
1.	Cotton	*ad val.*	2 %
2.	Wool	"	2 %
3.	Goat wool	"	2 %
4.	Skins, hides &c.	"	2 %
5.	Dates	"	2 %
6.	Fish	"	2 %
7.	Pish (grass)	"	2 %
8.	Ghee*	"	2 %
9.	Matting	"	2 %
10.	Kunar (grass)	"	2 %

II.—Statement showing the rates of import duties levied at Mekran ports.

1.	Cloth of every kind	*ad val.* (in cash)	2 %
2.	Soap	"	2 %
3.	Vessel of every kind	"	2 %
4.	Sugar	"	2 %
5.	Chillies	"	2 %
6.	Turmeric	"	2 %
7.	Grain	"	2 %
8.	Bhang	"	2 %
9.	Gur	"	2 %
10.	Tea	"	2 %
11.	Pepper	"	2 %
12.	Oils	"	2 %
13.	Cocoanut	"	2 %
14.	Zaujbil (cinnamon)	"	2 %
15.	Tobacco	"	2 %
16.	Iron	"	2 %
17.	Wines	"	2 %
18.	Gunny bags	"	2 %
19.	Grocery	"	2 %
20.	Myrtle	"	2 %
21.	Ghee	"	2 %
22.	Pish (grass)	one bundle per camel load	(in kind)
23.	Fish	one-tenth of the quantity	(in kind)

III.—Statement showing the rates of inland export duties levied in the large towns of Mekran.

		Rs.	A.	P.
1.	Dates ... per camel load	0	8	0
2.	Wool ... per maund	0	4	0
3.	Ghee ... "	0	8	0
4.	Mod (goat wool) ... "	0	4	0
5.	Sheep skin ... each	0	0	6
6.	Cow hide ... "	0	1	0

* No duty is levied on ghee at the Pasni and Kalmat ports.

IV.—Statement showing the transit dues (sung) levied on goods passing through the Kalat Niabat in the Kalat State.

Serial No.	Names of Articles.		Rate. Rs.	A.	P.
1.	Wool	per maund	0	9	6
2.	Ghee	"	2	4	0
3.	Wheat	"	0	1	6
4.	Potatoes	"	0	4	0
5.	Tobacco	"	0	13	0
6.	Dates	"	0	3	0

V.—Statement showing the transit dues (sung) levied on goods passing through the Nasirabad Niabat in the Kalat State.

1.	Wool and ghee ... per maund	1	0	0
2.	Grain, such as wheat, jowari, mung and moth per kharwar	0	8	7
3.	Drapery and other merchandise ... per maund	0	6	6

VI.—Statement showing the transit dues (sung) levied on goods passing through the Gandawa Niabat in the Kalat State.

1.	Wool and ghee ... per camel load	2	0	0
2.	Grain ... per kharwar	0	12	6
3.	Drapery and other merchandise ... per maund	0	6	6

VII.—Statement showing the transit dues (sung) levied on goods passing through the Lehri Niabat in the Kalat State.

1.	Wool and other merchandise, brittle ware, fruits of all kinds, sugar, drapery, raw silk, leather, iron &c.. per camel load	2	8	0

VIII.—Statement showing the transit dues (sung) levied on goods passing through the Bhag Niabat in the Kalat State.

1.	Bullocks ... per head	1	7	0
2.	Saltpetre ... per maund	0	3	0
3.	Gunpowder ... "	0	5	0
4.	Miscellaneous articles of food ... per rupee	0	0	3
5.	Jowari ... per maund	0	7	6
6.	Wool ... "	0	6	6
7.	Ghee ... "	0	6	6
8.	Coriander seeds ... per kharwar	0	7	6
9.	Oil bitter ... per maund	0	6	6
10.	Miscellaneous articles ... per rupee	0	0	6

IX.—Statement showing the transit dues (sung) levied on goods passing through the Surab and Mashkai Niabats in the Kalat State.

Export transit dues.

1.	Ghee to Shikarpur ... per camel load	11	2	0
2.	" to Kalat ... "	3	2	0
3.	" to Mastong ... "	7	2	0
4.	" to Kotra ... "	9	2	0
5.	Wool ... per maund	0	9	0
6.	Dates and tobacco ... "	0	4	0
7.	Wheat, barley, jowari &c ... "	0	5	0
8.	Dates (Kalat) ... "	0	1	3
9.	Articles going to Nal, Zahri and Baghbana ... "	0	4	0

Import transit dues.

1.	Drapery ... per camel load	2	10	0
2.	Miscellaneous articles of merchandise ... per maund	0	9	0
3.	Sugar ... per camel load	2	10	0
4.	Oil ... "	2	2	0
5.	Dates ... "	1	3	0
6.	Wheat and other kinds of grain ... per maund	0	5	0
7.	Raisins and sweetmeats ... "	0	4	0

X.—Statement showing the transit dues (sung) levied on goods passing through the Khozdar including Zehri Niabats in the Kalat State.

Serial No.	Names of Articles.		Rate. Rs.	A.	P.
	Export transit dues.				
1.	Ghee to Shikarpur, Sind	per maund	11	8	0
2.	,, to Kotra and Gandawa	,,	9	8	0
3.	Wool	,,	0	10	0
4.	Wheat	,,	0	5	0
5.	Blanket (country)	per score	0	7	6
6.	Wool, twisted	per maund	0	5	0
7.	Dates	,,	0	1	0
	Import transit dues.				
1.	Drapery and other miscellaneous articles (with patta)	per maund	0	1	0
2.	,, ,, ,, ,, (without patta)	,,	0	9	0
3.	Ghee	,,	0	8	0
4.	Wool	,,	0	1	0

XI.—Statement showing the rates of import duty charged on goods imported for consumption in the Las Bela State.

Serial No.	Names of Articles.		Rate. Rs.	A.	P.
	Imports from Karachi.				
1.	Intoxicating drugs	per cent	15	0	0
2.	Wines and spirits	per bottle	0	12	0
3.	Corn of every kind	per cent	6	4	0
4.	Sundry goods	,,	10	0	0
5.	Cloth of every kind	,,	5	0	0
6.	Tobacco, black	per maund	4	0	0
7.	,, Mastungi	,,	3	0	0
8.	Snuff	,,	20	0	0
9.	Dates *vid* sea	per cent	7	8	0
10.	,, *vid* land	,,	10	0	0
	Imports from Mekran, Jhaoo and Khorasan.				
1.	Corn of every kind	per cent	6	4	0
2.	Ghee and honey	per maund	1	8	0
3.	Tobacco, Mastungi	,,	3	0	0
4.	Sundry goods	per rupee	0	1	6
5.	Dates in pats	per pat (1)	0	2	6
6.	Washing soda	per camel load	0	4	0
7.	,,	per donkey load	0	2	0
8.	Cattle	per rupee	0	0	6
9.	Goats and sheep, large	per head	0	2	0
10.	,, ,, small	,,	0	1	0
11.	Hides, large	per hide	0	3	0
12.	,, small	,,	0	1	6
13.	Sheep skin, large	,,	0	1	0
14.	,, small	,,	0	0	6
15.	Bones	per maund	0	2	0
16.	Intoxicating drugs	per cent	15	0	0
17.	Wines and spirits	per seer	1	0	0
18.	Goat skin, large	per 20 skins	2	5	0
19.	,, small	per skin	0	1	0
20.	Mats	per rupee	0	1	0
	Imports from Karachi to Levy tracts.				
1.	Grain	per camel load	0	5	0
2.	Dates and sundry goods	,,	0	4	0
3.	Cloth	,,	0	6	0

N.B.—An extra duty for protection, called the Naka duty, is also charged on goods imported from Karachi at the rate of Rs. 166 %.

XII.—Statement showing the rates of duty charged on goods exported from the Las Bela State.

Serial No.	Names of Articles.		Rate. Rs.	A.	P.
	Exports to Karachi.				
1.	Mustard seed	per Doongi (*) (of 11½ mds.)	6	0	0
2.	Mung and Jowari	,, ,,	2	12	0
3.	Sesum	,, ,,	4	12	0
4.	Ghee and honey	per maund	2	4	0
5.	Bones	,,	0	2	0
6.	Sundry goods	per rupee	0	1	6
7.	Hides, large	per hide	0	3	0
8.	,, small	,,	0	1	6
9.	Sheep skin, large	per skin	0	1	0
10.	,, small	,,	0	0	6
11.	Cattle	per rupee	0	0	6
12.	Goats and sheep, large, for sale	per head	0	2	0
13.	,, small	,,	0	1	0
14.	Wool	per maund	1	0	0
15.	Goat skin, large	per 20 heads	2	5	0
16.	,, small	per head	0	1	0
17.	Washing soda	per camel load	0	4	0
18.	Onions and khali (oil-cake)	per maund	0	2	6
19.	Mats &c.	per rupee	0	1	0
	Exports to Mekran and Khorasan and Jhaoo.				
1.	Wine	per maund	5	0	0
2.	Sundry goods	per rupee	0	0	6
3.	Oil	per maund	1	8	0
4.	Cloth	per rupee	0	0	6
	Exports from the Levy tracts to Karachi and Sind.				
1.	Gugal (a sort of gum)	per maund	0	8	0
2.	Ghee and honey	,,	0	8	0
3.	Wool	per camel load	1	0	0
4.	Mustard seeds	,,	0	6	0
5.	Mung	,,	0	4	0
6.	Sesum	,,	0	4	0
7.	Grass	,,	0	8	0
8.	Firewood	,,	0	1	0
9.	Horses and camels for sale	per head	1	0	0
10.	Bullocks	,,	0	8	0
11.	Ass	,,	0	4	0
12.	Hides, large	per hide	0	4	0
13.	,, small	,,	0	2	0
14.	Skins of goats	per skin	0	0	6
15.	,, sheep	,,	0	0	3
16.	Goats and sheep for sale	per 20 goats	1	0	0
17.	Camel bags	per pair	0	0	6
18.	Woollen cloth for camel bags	,,	0	1	0

N.B.—An extra duty for protection, called the Naka duty, is charged on goods exported to Karachi at the rate of Rs. 140 %.

XIII.—Statement showing the rates of transit duty charged on goods entering the Las Bela State and passing out direct to other countries.

Serial No.	Names of Articles.		Rate. Rs.	A.	P.
	From Karachi to Khorasan and Purali.				
1.	Cloth	per camel load	2	8	0
2.	Sundry goods	,,	1	0	0
	From Karachi to Jhaoo and Mekran.				
1.	All goods	per cent	3	0	0
	From Khorasan to Karachi.				
1.	Dool	per maund	0	2	0
2.	Ghee and honey	per camel load	1	0	0
3.	Sundry goods	per rupee	0	1	6
	From Jhaoo to Karachi.				
1.	Wool	per cent.	3	0	0
2.	Ghee	,,	3	0	0
	From Purali, Laksar and Gar to Karachi.				
1.	Wool	per 6 maunds	2	8	0
2.	Ghee and honey	per maund	2	4	0
3.	Sundry goods	per rupee	0	1	6
	Imports from Karachi to Kalat through Levy tracts.				
1.	Cloth	per camel load	0	5	0
2.	All other goods	,,	0	5	0

(1) Besides this as. 8 and as. 4 are charged for camel and donkey load respectively.

(*) Doongi is a measure equal to from 13 to 17 maunds according to the nature of gram.

CEYLON

MONEY, WEIGHTS AND MEASURES

1 Rupee (100 cents) = 1s. 4d.

Weights and measures same as Great Britain

For list of goods free of duty see end of Tariff.

The following import duties are leviable from Jan. 1, 1909.

		rup.	c.
Arms and Ammunition:—			
Fowling pieces, carbines and rifles, single barrelled	each	5	0
,, ,, ,, double barrelled and revolving or magazine	each	10	0
Gunpowder (fine)	per lb.	0	25
Gunpowder (coarse), for blasting (which is incapable of being passed through a No. 10 standard mesh)	per lb.	0	8
Pistols, single barrelled, but not magazine	each	2	25
,, double barrelled, or magazine, and revolvers	,,	4	50
Shot	per cwt.	0	75
Arms and ammunition for the use of His Majesty's Land and Sea Forces, including Volunteers		Free.	

Note.—Arms, ammunition, gunpowder and utensils of war by way of merchandise can only be imported into Ceylon by licence, or under the directions of the collector by authority of the Governor.

		rup.	c.
Asphalt	per cwt. 0 12½, per ton	2	50
Arrowroot	per cwt.	0	35
Bacon, butter, cheese and hams	,,	3	0
Barley, imported solely for brewing	,,	0	33
Beef, pork, humps and tongues (salted or corned)	,,	1	25
Beer, ale, porter and all other malt liquors, in bottles	per imperial gallon	0	17
Beer, ale, porter, and all other malt liquors, in wood	per imperial gallon	0	13
Boots and shoes, all kinds	*ad val.*	5½	%
Benjamin (resin)	per cwt.	1	50
Biscuits and other confectionery	*ad val.*	5½	%
Brassware, except blocks, bars, tubes and wire	per cwt.	5	0
Bicycles and tricycles, including motor cars not used for traction	*ad val.*	5½	%
Camphor	per cwt.	6	50
Cartridges, fuse, dynamite, detonators, percussion caps and fireworks	for every Rs. 100 the value thereof	20	0
Castor oil	per cwt.	1	20
Cement	,,	0	17
Chillies	,,	1	0
Clocks and watches	*ad val.*	5½	%
Cloves	per cwt.	1	25
Cocoa and chocolate, all kinds	*ad val.*	5½	%
Coffee, pure, in bean, or ground in tins, and mixtures containing coffee	lb.	0	03
Copperas, green	for every Rs. 100 value	2	75
All other chemicals	*ad val.*	5½	%
Copperware, except bars, bolts, plates, nails, tacks	per cwt.	5	0
Coriander seed	,,	0	60
Cotton goods*:—			
Grey shirtings, cambrics and jaconets on an assessed value of 55 cents per lb.	for every Rs. 100 value	4	0
Grey domestics, long-cloths, sheetings, tea-cloths, †grey mule twist No. 30 to 60, on an assessed value of 45 cents per lb.	for every Rs. 100 value	4	0
Turkey red yarn, on an assessed value of 90 cents per lb. grey weight	for every Rs. 100 value	4	0

* The official rated value of cotton piece goods and yarns may be raised from time to time by the Governor with the advice of the Executive Council.

† Grey weight is 5 lb. per bundle; red weight is 6¼ to 6½ lb. per bundle, so that tare for dye on red yarn is 1¼ to 1½ lb. per bundle.

		rup. c.
Yarn, other colors, on an assessed value of 55 cents per lb. gray weight	for every Rs. 100 value	4 0
Other cotton goods	,, ,,	4 0
Yarn, linen, hemp and jute	*ad val.*	5½%
,, silk, all kinds	,,	5½%
,, woollen and worsted, all kinds	,,	5½%
Tissues of linen, hemp, silk and wool	,,	5½%
Cummin seed	per cwt.	1 15
Cutch	,,	1 70
Dates	,,	0 50
Earthenware and porcelain	*ad val.*	5½%
Fennel seed	per cwt.	0 75
Fish, dried or salted, roes, fins, skins and blood, the produce of creatures living in the sea	per cwt.	0 50
Fish, maldive (umbalakada)	,,	1 0
All other fish	*ad val.*	5½%
Flour (wheat)	per cwt.	1 0
All other flour or meal	*ad val.*	5½%
Fruit, dried, all kinds	,,	5½%
Garlic	per cwt.	0 65
Ghee	,,	2 50
Ginger, dry	,,	0 80
Glue, all kinds	*ad val.*	5½%
Glycerine	,,	5½%
Hats, all kinds	,,	5½%
Hides and skins	,,	5½%
India rubber and gutta percha, all kinds	,,	5½%
Jewellery, plate and plated wares (except pearls and precious stones unset, which are free)	*ad val.*	5½%
‡Kerosene oil	per gallon	0 30
All other mineral oil	*ad val.*	5½%
Mace	per cwt.	10 0
Malt	,,	0 33
Mathe seed	,,	0 55
Matches, lucifer and wax, all kinds, containing in each box not more than 75 matches	gross	1 00
And so in proportion for each gross of boxes of matches containing in each box more than 75 matches.		
Metals :—		
Brass : Blocks, bars, wire and tubes	per cwt.	3 00
Copper : bars, bolts, plates, tacks, nails, wire and tubes	,,	3 00
Iron, corrugated	per cwt. 0 35 or per ton	7 0
Iron and steel :—		
Galvanised goods of all descriptions, including tin tacks	per cwt.	0 75
Not galvanised : rails, chains, wire, rivets, screws, nails, tacks, washers, bolts and nuts	per cwt.	0 63
All other iron or steel and manufactures thereof	*ad val.*	5½%
Zinc, perforated	per cwt.	3 0
All other manufactures of zinc	*ad val.*	5½%
Mineral waters	,,	5½%
Onions	per cwt.	0 17
Opium	per lb.	4 0
Paddy	per cwt.	0 33
Pepper, long	,,	3 0
,, whole	,,	1 50
Perfumed spirits and bay rum	per gall.	7 0
Perfumery, other than perfumed spirits	for every Rs. 100 value	5 50
Pipes, drain	*ad val.*	5½%
Pitch	,,	5½%
Poonack	per cwt.	0 25
Potatoes	,,	0 38
Rice, wheat, gram, peas dried in bulk, beans and other grain (except barley for brewing and paddy)	per cwt.	0 50
Saddlery and harness, all kinds	*ad val.*	5½%
Salt	per cwt.	3 00
Sago	,,	0 35
Saltpetre	,,	0 50
Spirits :—		
Not being sweetened or mixed with any articles so that the degree or strength thereof cannot be ascertained by Sykes' hydrometer, for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, provided that in no case, except in the case of arrack imported under the Governor's warrant, shall duty be less than at the rate of Rs. 6 per gallon :—		
Arrack imported under the Governor's warrant	per proof gall.	1 7
§Brandy	,,	7 0
§Geneva	,,	7 0
§Gin	,,	7 0
§Rum	,,	7 0
§Whisky	,,	7 0
§Unenumerated	,,	8 0
Other spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz. :—		
Liqueurs and cordials	per gallon	7 0
Unenumerated	,,	8 0
Soap, other than perfumed	per cwt.	0 55
Starch	*ad val.*	5½%
Stones :—		
Imitation precious stones, other than imitation pearls and imitations in glass, *i.e.*, artificial or reconstructed precious stones, cut or uncut, including doublets	per carat	100 00
Sugar, refined and candy	per cwt.	3 0
,, unrefined	,,	1 75
,, palm and jaggery	,,	0 75
Molasses	*ad val.*	5½%
Tamarind	per cwt.	0 25
Tapioca	,,	0 35

‡ Including the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene, petroleum, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine and any inflammable liquid that is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but not oil ordinarily used for lubricating purposes and flashing under 150° F.

[A rebate equivalent to the duty is allowed on kerosene oil if used as a source of motive power in oil engines.]

§ Equivalent to 7c. or 8c., as the case may be, for each degree of strength, proof being taken as 100.

		rup. c.
Tar, all kinds	*ad val.*	5½%
Tea	per lb.	0 25
Tobacco, manufactured	,,	1 40
,, unmanufactured and hookah	,,	0 75
,, cigars and snuffs	,,	1 50
Toys	*ad val.*	5½%
Turmeric	per cwt.	0 65
Turpentine, oil & spirit of, all kinds	*ad val.*	5½%
Twine	per cwt.	1 55
Umbrellas and parasols	*ad val.*	5½%
Varnish and colours	,,	5½%
Vinegar in casks	for every Rs. 100 value	2 75
Wax, all kinds	*ad val.*	5½%
Wine—Claret or still hock, in bottle	per gallon	1 25
,, ,, ,, ,, wood	,,	0 50
,, ginger, in wood or bottle	,,	0 50
,, in bottles (sparkling)	,,	2 50
,, other wines, in bottle	,,	1 50
,, in wood, except claret, still hock & ginger	,,	1 0
All other goods, wares, machinery, and merchandize not otherwise charged with duty or prohibited and not comprised in the table of Exemptions	for every Rs. 100 of the value thereof	5 50

EXEMPTIONS FROM IMPORT DUTY.

[Arranged alphabetically.]

Advertising matter, including printed almanacks, pocket books, diaries, ash trays, calendars, show cards, show plates and frames, call bells, paper knives and blotting pads; aërated water bottles; animals, viz. horses, mules, asses, neat cattle and all other live stock; areca nuts; articles imported for the use of His Majesty's military and naval forces; artists' materials for drawing and painting; Blotting-paper, books and maps, printed and book covers; bricks and tiles, and glass tiles; bullion, coin, precious stones the produce of Ceylon, pearl oysters and pearls; Cardamoms; cardboard; casks, empty, shooks and staves; castor-seed poonac; chemicals and chemical apparatus, which are certified by the Director of Public Instruction to be imported for educational purposes; coal, coke and patent fuel; coco-nuts and coco-nut oil; coir yarn, rope, junks, fibre, twine and strands; copra; cotton wool; cowries and shells (not tortoise shell); Dammer; drums, for oil; Earth and sand; electrical accumulators: electric motors; electro blocks; emery wheels; Felt; filter bagging and cloth for filters; frozen or refrigerated, meat, fruits, fresh, and not in any way preserved; Grindstones; gummes and gunny cloth; Hay and straw, cut or uncut; hides and skins, raw or salted; hoop iron and hoop steel; hops; horns; Ice; instruments (scientific, surgical, mathematical, &c.); iron, scrap; Jute; Liquid fuel (the production of petroleum, with a flashing point not under 150° F. [Abel's close test]); lime and clay; printed music. Machinery, viz. prime movers and component parts thereof, including boilers, and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime mover is not separable from the operative parts, but not including motor cars not used for traction. Machinery and component parts thereof, meaning machines or sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which, before being brought into use, require to be fitted with reference to other moving parts, and which are intended for: (*a*) The preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool or other fibres, and any other process intervening between the raw material and the finished product as packed ready for the market. (*b*) The smelting and milling of iron and other metallic ores, and the manufacture of iron, steel, and other metals. (*c*) The manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope and twine. (*d*) The milling of rice. (*e*) The preparation, manufacture, and packing of tea, coffee, raw rubber, and cacao. (*f*) Printing presses. (*g*) Foundries and workshops of iron and other metals. (*h*) Railway workshop. (*i*) The refining of petroleum and the manufacture of vegetable oils. (*j*) The crushing of bones and manufacture of bricks. (*k*) The manufacture of lac. (*l*) Potteries and brick and tile works. (*m*) Sawmills and wood-working. (*n*) Mining, navigation, agriculture, and pumping. (*o*) Electric traction and electric light. (*p*) The manufacture of ice and for refrigerating and cold storage purposes. (*q*) Steam launches and motor boats used in conveyance of goods and passengers or towage of lighters. (*r*) Machinery specially adapted for the curing of plumbago. (*s*) Stills used for the preparation of camphor. (*t*) Desiccators used for desiccating cocoa-nuts. (*u*) The purposes of any other manufacture or industry which the Governor in Executive Council may from time to time specify. Provided that the term machinery does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose. Note: Machinery and component parts thereof made of substances other than metal, and belting of all materials for driving machinery, are included in this entry. Manures of all sorts and ingredients imported solely for the manufacture of manures, and certified as such by the importer; manuscripts; memorial wreaths and crosses; memorial tablets of whatever material; motor trailers; all unwrought metals, including any unwrought alloy or amalgam; T and channel bars, angles, plates, sheets and rolled joists, iron or steel, but not galvanized iron; brass, copper and yellow metal sheets and ingots; brass scrap; iron or steel, not galvanized; sheets, plates, joists, girders, bars, angles, tees, channels, hoops, bulbs, and pigs; iron scrap; lead, sheet, pipe and pig, and lead wire; tin and zinc, in cake or slab; steel, blister and cast; tin plates; fishermen's Nets; Oil (the produce of creatures living in the sea); olas; orchilla weed; Palmyra fibre; paper and envelopes, ruled and unruled, with or without printed headings; all exercise books and manuscript note-books used for educational purposes; paper for lining tea boxes; passengers' baggage, as defined by customs regulations; plants, trees and seeds intended for agricultural and horticultural purposes; plumbago; postage stamps; printing materials; printed labels; prints and pictures; printed almanacs and show cards, and plates, and picture frames and beading used for picture frames; pumps of the type known as "Noria"; Rails, rail fastenings, tierods, fish plates, and turntables; raw silk; rattan, resin; regimental clothing, uniforms, necessaries, accoutrements and band instruments, imported for the use of His Majesty's land and sea forces, including volunteers; rifles for volunteers; rubber, raw; Saltpetre, refuse of, for purposes of manure only as certified by the importer; screws and nails for tea boxes; seed, cotton, castor, rape,

poppy, nigre, mustard and bird; slates, roofing; sheet iron tea boxes (imported in shooks); shoot-runners used for shooting down bags of tea by gravitation; silk cocoons; solder; soldering fluid; specimens and objects illustrative of natural history; stones, ballast; coral stones; grinding stones; tomb and tablet stones; stones, unworked; Tea-lead; tea-lead foil; timber (not prepared); Uniforms, civil, naval or military; Wax plates intended for receiving impressions for gramophone records; woods, dye, sandal, and of sorts; wood, metal, paper, or other material or any combination of wood or metal or other material imported in shooks or in rolls, or in any form in which they may be used in making boxes for tea, rubber, or other Ceylon products.

Re-imported articles, that is to say—

Articles of foreign production on which import duty has previously been paid, but which have been subsequently re-imported, shall be admitted duty free upon re-importation into the Island.

Provided that—

(*a*) The Principal Collector of Customs is satisfied of the identity of the article by proof that it was registered at the customs office prior to exportation, or by any other proof that he may deem adequate for the purpose;

(*b*) That the ownership remains in the family of the first importer;

(*c*) That not more than two years have elapsed since the article was exported.

PROHIBITIONS AND RESTRICTIONS (INWARDS).

Ammunition, arms, gunpowder and utensils of war by way of merchandise, except by licence from His Majesty, for furnishing His Majesty's Public Stores only, or under the direction of the Collector by authority of the Governor; books, wherein the copyright shall be first subsisting, first composed, or written or printed, in the United Kingdom, and printed or reprinted in any other country, and of which notice that copyright subsists shall have been given by the proprietor to the Commissioners of Customs, London; coin, viz. false money, or counterfeit sterling coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness; dangerous substances, viz. earth oil, or mineral naphthas, fulminating powder, gun cotton, nitro-glycerine, except by licence of the Governor, and under regulations to be made by the Governor, with the advice of the Executive Council, from time to time, for the safe landing and deposit thereof; calcium carbide which contains impurities liable to generate phosphoretted hydrogen or siliciuretted hydrogen so as to render the gas evolved liable to light spontaneously; acetylene when liquid or when subject to a pressure above that of the atmosphere capable of supporting a column of water exceeding 100 inches in height and whether or not in admixture with other substances shall be deemed dangerous, and shall be prohibited from being manufactured, imported, kept, conveyed, or sold subject to the following exception: acetylene in admixture with oil gases in a proportion not exceeding 20 parts by volume of acetylene in every 100 parts of the mixture, when subjected to a pressure not exceeding 150 lbs. to the square inch, shall not be deemed to be dangerous provided that the acetylene and oil gas shall be mixed together in a chamber or vessel before the gases are subjected to compression; indecent or obscene prints, paintings, books, cards, lithographs, photographs, engravings, or any other indecent or obscene articles; infected cattle, sheep, or other animals, also hides, skins, horns, hoofs, or any part of cattle or other animal, which the Governor may by proclamation prohibit, in order to prevent contagious distemper: fish, grain, and other articles in a damaged, stinking, offensive condition, unfit for food and legitimate use, and likely to breed sickness or any contagious disorders; dogs from India, Japan, Java and China; ganja and bhang or any substance containing ganja or bhang; lottery proposals, circulars, or tickets; opium, except opium imported by a public officer specially authorized by the Governor; parts of articles, viz. any distinct or separate part of any article not accompanied by the other part, or all the other parts of such articles, so as to be complete or perfect, if such articles be subject to duty according to the value thereof.

Cocaine, including all preparations of cocaine and salts of cocaine and their preparations must be declared at the Customs premises as cocaine and may only be removed from the Customs or Post Office with a permit in prescribed form.

Articles the importation of which is prohibited by any Ordinance now in force or hereafter to be enacted, or any rules, regulations, notifications, proclamations, or orders made or issued thereunder.

Articles the importation of which is restricted by any Ordinance now in force or hereafter to be enacted, or any rules, regulations, notifications, proclamations, or orders made or issued thereunder, except in accordance with such Ordinance, rules, regulations, notifications, proclamations or orders.

EXPORT DUTIES.

		rup.	c.
Arrack, (of strength of proof by Sykes' hydrometer, and greater or lesser strength in proportion)	proof gall.	1	25
Cacao	100 lbs.	0	15
Cardamoms	,,	0	75
Chanks, live or dead	thousand	2	0
Elephants (not tuskers), royalty on	each	200	0
,, (tuskers), royalty on	,,	300	0
(No elephants may be shipped for export without the production of a permit for their removal from the districts in which they have been captured.)			
Horns of spotted deer and sambur (excluding cut horns)	cwt.	14	0
Plumbago, royalty on	,,	0	25
Rubber	100 lbs.	0	75
Tea	cwt.	0	15

PROHIBITION (OUTWARDS).

By Ord. No. 12 of 1900 the Governor is empowered to prohibit, by Proclamation published in the Government Gazette, the exportation from Ceylon of arms, ammunition, military and naval stores, and such articles as may be made useful for the purpose of increasing the quantity of arms, ammunition, etc. The export of hides, cut horns of spotted deer and sambur is prohibited for seven years from September 1, 1909.

SOUTH AFRICAN CUSTOMS UNION

Money, Weights, and Measures same as Great Britain.

CUSTOMS TARIFF ACT No. 26 of 1914.

Be it enacted by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

1. Subject to the exemptions and to any suspensions, rebates and conditions permitted or provided by or under the authority of this Act, and subject also to the provisions of any law relating to the management of customs, there shall be charged, levied, collected and paid for the benefit of the Consolidated Revenue Fund, custom duties in respect of goods imported into the Union according to the tariff set out in the First Schedule to this Act.

2. The goods described in Class V. of the said First Schedule shall be admitted into the Union free of customs duty.

3. In respect of any goods which, being grown, produced or manufactured in the United Kingdom are imported therefrom for consumption in the Union, a rebate of customs duties shall be allowed as follows:—

(*a*) In the case of goods charged with customs duty under Class I., in the First Schedule to this Act, the rebate shall be the amount or percentage shown in the third column thereof opposite the particular item charged;

(*b*) in the case of goods charged with customs duties under any other class in that Schedule the rebate shall be as and when indicated by note at the end of the particular class:

Provided that—

(i.) the manufactured goods in respect of which the rebate shall be allowed shall be *bonâ fide* manufactured in the United Kingdom; and

(ii.) in the event of any question arising as to whether any goods are entitled to any such rebate the decision of the Minister in whom the control of the Customs department is vested shall be final.

4. Such a rebate as is provided in the last preceding section shall be allowed *mutatis mutandis* under the circumstances and conditions in that section described, in respect of goods which are grown, produced or manufactured in any British Possession in which an equivalent rebate is allowed reciprocally in respect of goods imported into that Possession from the Union.

The particular British Possession in respect of which such a rebate may be allowed under this section shall be from time to time notified by the Governor-General by proclamation in the *Gazette*, together with the date as from which the rebate will take effect.

5. A rebate of customs duty shall be allowed in respect of the following goods:—

(*a*) Wines and spirits for the use of the Governor-General;

(*b*) goods for the use of the members of His Majesty's regular naval or military forces;

(*c*) soap or other like substances for use in connection with the industry of wool washing.

In the case of goods mentioned in paragraph (*b*) an allowance per member may be made in lieu of the rebate.

6. The Governor-General may, by proclamation in the *Gazette* declare—

(*a*) that when goods which have been imported into the Union are exported therefrom to a country specified in the proclamation a rebate shall be allowed or a refund made of the duty which was levied on the importation;

(*b*) that when any article manufactured in the Union is exported therefrom, a rebate shall be allowed or a refund made of the duty in respect of materials (whether raw, semi-manufactured or manufactured) used in the manufacture of that article;

(*c*) that, in respect of goods purchased by the Railways and Harbours Administration from open stocks, a rebate shall be allowed to that Administration of the duty paid by the importer on the importation of those goods or, in lieu of such rebate, that an annual payment shall be made to that Administration out of the Consolidated Revenue Fund;

(*d*) that there may be allowed a rebate or refund of the duty which would be payable in respect of articles (not being private wearing apparel or effects, food or drink, or tobacco in any form) for the official or private use of consuls who are subjects of the Governments represented by them and are not engaged in any other business, profession, or occupation in the Union;

(*e*) that, in respect of *bonâ fide* samples imported by commercial travellers or by representatives of foreign business undertakings, a refund shall be made of the duty paid upon the export of those samples;

(*f*) that, in respect of goods not intended for consumption in the Union but imported thereinto by *bonâ fide* tourists for their own personal use while touring therein, a refund shall be made of the duty paid upon the export of those goods.

7. For the purpose of estimating the amount of customs duty whenever levied on goods *ad valorem* and for the purpose of the declarations and oaths which may at any time be required by law or regulation in relation to the question of such duty the value for purposes of duty of those goods shall be taken to be the true current value for home consumption in the open market of similar goods in the principal markets of the country from which, and at the time at which, the goods were imported, including carriage to the port of shipment and the cost of packing and packages, but not including agents' commission when such commission does not exceed five per cent.: Provided that in no case shall the value for purposes of duty, as in this section defined, be less than the cost of the goods to the importer at the port of shipment.

8. Anything to the contrary notwithstanding in this Act contained, the following provisions shall be in force in respect of the charging, levying, collection and payment of customs duty—

(1) In the case of goods imported into the Union of a class or kind made or produced in the Union, if the export or actual selling price to an importer in the Union be less than the true current value (as defined in this Act) of the same goods when sold for home consumption in the usual and ordinary course in the country from which they were exported to the Union at the time of their exportation thereto, there may, in addition to the duties otherwise prescribed, be charged, levied, collected and paid on those goods on importation into the Union a special customs duty (or dumping duty) equal to the difference between the said selling price of the goods for export and the true current value thereof for home consumption as defined in this Act; Provided that the special customs duty (or dumping duty) shall not in any case exceed fifteen per cent. *ad valorem*.

(2) When a bounty is granted in the country of origin on any goods, of a class or kind made or produced in the Union an additional customs duty equal to the amount of such bounty may be charged, levied, and collected upon the importation of those goods into the Union.

(3) The goods in respect of which there may be charged, levied and collected any special (or dumping) customs duty under sub-section (1) or any additional customs duty under sub-section (2) shall be from time to time determined by the Governor-General and notified by him by proclamation in the *Gazette*, together with the date as from which such his determination shall take effect: Provided that such date shall not be less than six weeks after the publication of the proclamation.

9. Whenever goods are imported into the Union under such circumstances or conditions as render it difficult to determine the value thereof for purposes of duty because,—

(*a*) those goods are not sold for use or consumption in the country of origin or production; or

(*b*) a hiring of those goods or the right of using the same, but not the right of property therein, is sold or given; or

(*c*) any royalty imposed on those goods is uncertain or is not from other causes a reliable means of estimating the value of the goods; or

(*d*) those goods are usually or exclusively sold by or to agents or by subscription; or

(*e*) those goods are sold or imported in or under any other unusual or peculiar manner or conditions,

the Commissioner may determine the value of those goods for purposes of duty, and the value so determined shall, unless otherwise provided, and subject always to the right of appeal to the Minister, be the value upon which the duty on those goods shall be computed and levied.

10. (1) Notwithstanding anything contained in this Act or any other law, the customs duties prescribed by law in respect of the importation of goods into the Union shall not be payable in respect of the goods imported into or through the port of settlements of Walvis Bay.

(2) The port of settlement of Walvis Bay shall be deemed to be a foreign port in respect of the importation therefrom or exportation thereto of all goods which are not grown, produced or manufactured in the Union.

11. The Governor-General may enter into an agreement with the Government of any territory in South Africa, being a portion of the British Dominions or under the protection of the Crown, providing—

(*a*) that goods grown, produced or manufactured in the Union shall be admitted into that territory free of customs duty, and that goods grown, produced or manufactured in that territory shall be admitted into the Union free of customs duty;

(*b*) that one party to the agreement shall collect on behalf of the other party the customs duties imposed in respect of goods which, having been imported into its territory, are removed into the territory of the other party.

Every such agreement shall provide that in the event of an excise duty or surtax being imposed on any goods grown, produced or manufactured in the Union or imported thereinto, a corresponding duty or surtax shall be levied on like goods, which, having been grown, produced or manufactured in or imported into the territory of the other party to the agreement, are imported into the Union.

12. The annual licence duty authorised by law in respect of a warehouse appointed and licensed under section *fifty-two* of the Customs Management Act, 1913, or any amendment thereof shall be twenty pounds, and so much of any other law as prescribes a different amount as licence duty in respect of such a warehouse is hereby repealed.

13. (1) All the provisions of the Customs Management Act, 1913, shall be deemed to be incorporated in this Act and in the interpretation of section *twenty-two* of that Act as read with this Act and the regulations made thereunder, "an agreement for the sale or delivery of an article" shall include an agreement for the hiring of that article and the expressions "seller" and "purchaser" shall correspondingly be construed as including the person by whom and the person to whom the article is hired.

(2) Any expression to which a meaning has been assigned in and for the purposes of the Customs Management Act, 1913, shall, when used in this Act or any regulations made thereunder bear that meaning, unless the context otherwise requires.

14. The Governor-General may make regulations, not inconsistent with this Act or any other law, as to all or any of the following matters, namely—

(*a*) the conditions under which goods the duties in respect whereof are suspended under the authority of this Act may be imported into, or removed from one place to another within, the Union;

(*b*) the conditions under which rebates which may be allowed or refunds which may be made by or under the authority of this Act shall be allowed;

(*c*) the conditions under which removal from or into the Union may take place of goods which are subject to any agreement made under this Act with the Government of any territory;

(*d*) the conditions under which the transit through the Union may take place of goods the importation of which into the Union is prohibited or restricted under any law,

and generally for the better carrying out of the objects and purposes of this Act.

The regulations may provide penalties for the contravention thereof or failure to comply therewith not exceeding the penalties mentioned in section *one hundred and sixteen* of the Customs Management Act, 1913, incorporated in this Act.

15. The laws specified in the Second Schedule to this Act are hereby repealed to the extent set out in the fourth column thereof.

Article.	Duty. £	s.	d.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies. £	s.	d.
CLASS I.—SPECIAL RATES.						
1 Acetic and pyroligneous acids and extracts, essences of vinegar of any strength, not exceeding the strength of proof—						
(*a*) In bottles or other vessels of a capacity of not more than one Imp. quart ..Per Imp. gall.	0	1	7	0	0	1
(*b*) In larger vessels.....Per Imp. gall.	0	1	1	0	0	1
and in addition in either case, for each degree of strength in excess of the strength of proof .....Per degree	0	0	5	0	0	1
NOTE.—Proof will be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Customs Authorities.						
2 Ale, beer, and cider; all kinds of strength exceeding 3% of proof spirit ....Per Imp. gall.	0	2	0	0	0	1½
3 Animals:						
(*a*) Cattle for slaughter .....Each	1	10	0	—		
(*b*) Sheep for slaughter ..... ,,	0	5	0	—		
(*c*) Mules and geldings ..... ,,	1	0	0	—		
4 Beads .....Per lb.	0	0	6¼ or 25% *ad val.* whichever higher.	0	0	0¼ or 3% *ad val.* as the case may be.
5 Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms (excepting detonators); and collodion cotton, not intended for manufacturing purposes .....Per lb.	0	0	2½	0	0	0½
6 Butter..... ,,	0	0	2	0	0	0¼
7 Butterine, margarine, ghee, and other substitutes for butter, compound lard, cottolene, nuttose, and other similar substances for use as food or for cooking .....Per lb.	0	0	3¼	0	0	0¼
8 Candles .....Per 100 lbs.	0	5	0	0	0	10
9 Cards, playing .....Per pack	0	0	6	—		
(And in addition 15% *ad val.*)	—			3% *ad val.*		
10 Cement for building purposes.....Per 400 lbs.	0	1	3	0	0	3
11 Cheese:						
(*a*) Made from milk or cream from which no fat has been abstracted and to which no animal or vegetable fat has been added..Per lb.	0	0	1½	0	0	0¼
(*b*) Other ..... ,,	0	0	6	—		
12 Chicory and substitutes for coffee or chicory, including chicory root.....Per lb.	0	0	2	—		
13 Clothing, second hand, for sale, per coat, vest, trousers, cloak, mantle or shawl.....Each	0	2	0	—		
14 Coal and patent fuel.....Per ton of 2,000 lbs.	0	3	0	—		
15 Coke ..... ,, ,,	0	1	0	—		
16 Cocoa:						
(*a*) Cocoa beans, raw.....				Free.		
(*b*) Cocoa nibs and shells.....Per lb.	0	0	1	—		
(*c*) Cocoa mass, paste or slab, unsweetened and cocoa butter .....Per lb.	0	0	1½	—		
(*d*) Cocoa or chocolate unsweetened, including cocoa beans roasted and crushed; cocoa and chocolate mixed with milk or other food substance .....Per lb.	0	0	2 (or 10% *ad val.* whichever is the greater)			
17 Coffee:						
(*a*) Raw ..... ,,	0	0	0¾	—		
(*b*) Roasted or ground..... ,,	0	0	2	—		
(*c*) Mixed.. ..... ,,	0	0	3	—		
18 Confectionery, plain or fancy, of all kinds, compounded, made or preserved with sugar; sweetened cocoa or chocolate, honey, jams, jellies, pudding and jelly powders, preserves, sweetmeats, candied or preserved ginger or chow chow: bon bons, surprise packets and crackers .....Per lb.	0	0	2½ or 25% *ad val.* whichever duty shall be the greater.	0	0	0¼ or 3% *ad val.* as the case may be.
NOTE.—Medicinal preparations properly classed as apothecary-ware are not to be included.						
19 Corn and grain:						
(*a*) Wheat:						
(1) In the grain .....Per 100 lbs.	0	1	2	0	0	2
(2) Ground or otherwise prepared ,,	0	2	6	0	0	3
(3) Bran, wheaten..... ,,	0	1	2	0	0	2
(*b*) Barley, buckwheat, kaffir corn, maize, millet, oats, and rye:						
(1) In the grain or raw .....Per 100 lbs.	0	2	0	0	0	2
(2) Ground, malted or otherwise prepared, including samp.....Per 100 lbs.	0	2	9	0	0	3
(*c*) Rice ..... ,,	0	1	0	—		
Not including patent, proprietary, or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.						
20 Dates.....Per lb.	0	0	0½	—		
21 Eggs ..... ,,	0	0	1	—		
22 Films for bioscopes and cinematographs .. Per 100 feet	0	5	0	—		
23 Fish, not being of South African taking..Per lb.	0	0	1¼	0	0	0¼
24 Fodder:						
Chaff, hay, lucerne, oat-hay, oil-cake, and other fodder not otherwise described.....Per 100 lbs.	0	2	6	0	0	2

Article.	Duty. £	s.	d.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies. £	s.	d.
25 Fruits: (*a*) Preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and candied peel ....Per lb.	0	0	2½	0	0	0¼
(*b*) Dried of all kinds, including almonds and nuts....Per lb.	0	0	2½	0	0	0¼
26 Gunpowder and other explosives suitable for use in firearms ....Per lb.	0	0	6	—		
(And in addition 15% *ad val.*)		—		3% *ad val.*		
27 Guns and gun-barrels, firearms:						
(*a*) Single ....Per barrel	1	0	0	—		
(*b*) Double and other.... ,,	0	15	0	—		
(And in either case in addition 15% *ad val.*)		—		3% *ad val.*		
28 Lard ....Per lb.	0	0	1½	0	0	0¼
29 Leather, adulterated or loaded....Per lb.	0	0	6	—		
30 Matches: (*a*) Wooden; in boxes or packages of not more than 100 matches..Per gross of boxes or packages	0	2	0	—		
In boxes containing more than 100, but not more than 200 matches....Per gross of boxes or packages	0	4	0	—		
And for every 100 additional matches, in boxes or packages....Per gross of 100 matches	0	2	0	—		
(*b*) Fusees, vestas, or wax matches, or other patent lights used as such: in boxes or packages containing not more than 50..Per gross of boxes or packages	0	2	0	—		
In boxes or packages of more than 50, but not more than 100..Per gross of boxes or packages	0	4	0	—		
And for every 50 additional, in boxes or packages.... Per gross of 50 matches	0	2	0	—		
Match splints to be classed, and pay duty, as matches.						
31 Meats, meat fats, soups, and other similar substances used as food, but not including extracts and essences or tallow....Per lb.	0	0	1½	0	0	0¼
32 Milk, condensed, desiccated, or preserved milk or cream:						
(*a*) Full cream ....Per 100 lbs.	0	5	2	0	1	0
(*b*) Skimmed or separated ....Per lb.	0	0	6	—		
33 Motor spirit, namely benzine, benzoline, naptha (not potable), gasoline, petrol and petroleum spirit generally ....Per Imp. gal.	0	0	2	—		
34 Oils, lubricating, n.e.s....Per Imp. gall.	0	0	3	—		
35 Oils, mineral: illuminating and burning..Per Imp. gall.	0	0	1	—		
36 Onions and garlic not preserved.... Per lb.	0	0	0½	—		
37 Peas and beans and other leguminous seeds n.e.p.:						
(*a*) Dried....Per 100 lbs.	0	2	0	0	0	2
(*b*) Ground or otherwise prepared . ....Per 100 lbs.	0	2	9	0	0	3
38 Pickles, sauces, chilies, chutneys, and other condiments....Per lb.	0	0	2½	0	0	0½
39 Pills, imported in packages not for direct sale retail to the public ....Per lb.	1	0	0	—		
40 Pistols and revolvers ....each	0	5	0	—		
(And in addition 15% *ad val.*)....		—		3% *ad val.*		
41 Potatoes, not preserved ....Per 100 lbs.	0	2	0	0	0	2
42 Soap, soap powders, and extracts .. ,,	0	4	9	0	0	7
(or 25% *ad val.* whichever shall be the greater) (*vide* Article 18).		—		(or 3% *ad val.* as the case may be)		
43 Spices and tumeric....Per lb.	0	0	2½	0	0	0½
44 Spirits: (*a*) Perfumed ....Per Imp gall.	1	2	6	(and in addition 10% *ad val.*)		
(*b*) Liqueurs, cordials, and mixed spirits, exceeding 3% of proof spirit....Per Imp.gall.	1	2	0	(or 25% *ad val.* whichever shall be the greater†)		
(*c*) Other sorts, exceeding 3% of proof spirit Per Imp. proof gall.	1	1	0	—		
NOTE.—No allowance will be made for underproof in excess of 15%						
(*d*) Medicinal and toilet preparations and essences (liquid) and syrups and tinctures containing over 3% of proof spirit..Per Imp. gall	1	2	0	(or 25% *ad val.* whichever duty is the greater†)		
45 Sugar:						
(*a*) Candy, loaf, castor, icing and cube..Per 100 lbs.	0	5	0	—		
(*b*) Other kinds, including golden and maple syrup, glucose, molasses, saccharum and treacle ....Per 100 lbs.	0	3	6	—		
(*c*) Saccharine, and derivatives of, orthotoluene sulphamide, dulcin and derivatives of phenylcarbamide, and other sweetening substances ....Per lb.	1	0	0	—		
NOTE.—In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.						

† Such spirits if and when over proof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at £1 1s. per Imperial proof gallon, or 25 per cent. *ad valorem*, which ever duty is the greater.

Article.	Duty. £	s.	d.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies. £	s.	d.
46 Tea:						
(*a*) In packets or tins, not exceeding 10 lbs. each in weight....Per lb.	0	0	5	—		
(*b*) In larger packets or in bulk .... ,,	0	0	4	—		
47 Tobacco:						
(*a*) Cigars and cigarillos .... ,,	0	6	0	—		
(And in addition 15% *ad val.*)						
(*b*) Goorak, or goorace, and hookah mixture, and all imitations or substitutes therefor or for tobacco....Per lb.	0	6	0	—		
(*c*) Snuff.... ,,	0	4	0	—		
(*d*) Cigarettes .... ,,	0	5	0	—		
(And in addition 15% *ad val.*)						
(*e*) Manufactured.... ,,	0	4	0	—		
(*f*) Unmanufactured .... ,,	0	3	6	—		
48 Varnish....Per Imp. gall.	0	2	0	—		
49 Vinegar, per gall. of any strength not exceeding the strength of proof:						
(*a*) In bottles or other vessels of the capacity of not more than one Imperial quart Per Imp. gall.	0	1	1	0	0	1
(*b*) In larger vessels or in bulk ,, ,,	0	0	7	0	0	1
NOTE.—Proof will be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the customs.						
50 Waters; mineral, aerated and table:						
(*a*) In bottles each not more than ¾ of a reputed pint ....Per doz. bottles	0	0	9	—		
(*b*) In bottles containing more than ¾ of a reputed pint, and not more than 1½ reputed pints ....Per doz. bottles	0	1	0	—		
(*c*) In larger size bottles or other containers Per Imp. gall.	0	1	0	—		
51 Wine:						
(*a*) Still wines, not exceeding 20% of proof spirit ....Per Imp. gall.	0	4	0	—		
(*b*) Still wines, exceeding 20% but not exceeding 50% of proof spirit ....Per Imp. gall.	0	8	0	—		
(*c*) Sparkling wines.... ,, ,,	0	12	6	—		
(And in addition 15% *ad val.* on all the above classes of wine.)						

NOTE.—Wines containing less than 3% of proof spirit are not included in the above, and wines containing more than 50% of proof spirit are classed as spirits.

GENERAL NOTE.—24 reputed half pints, 12 reputed pints, 6 reputed quarts, and 4 reputed Imp. quarts to be deemed to be not less than one gallon.

Tins, jars, or other receptacles of reputed weight to be deemed to be not less than such weights.

Reputed 12 oz., 14 oz., and 16 oz. packets of candles to be deemed to be of those weights respectively.

Cement in packages of not less than 350 lbs., and not more than 400 lbs., to be deemed to be 400 lbs.

Packages of flour or wheaten meal containing not less than 90 lbs., and not more than 100 lbs., to be deemed to be 100 lbs., and packages containing more than 180 lbs. and not more than 200 lbs. to be deemed to be 200 lbs.

Oils and motor spirits, in ordinary reputed 2/5 American gallon or 10/4 American gallon tins to be deemed to be not less than 8⅓ Imperial gallons, and 2/4 reputed Imperial gallon tins to be deemed to be not less than 8 Imperial gallons.

Goods mixed or made up of more than one article liable to duty under this or any of the other Classes of this Schedule and not chemically forming another distinct substance are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition.

Adulterated or loaded leather shall mean leather (other than chrome and other mineral and combination leathers) that contains more than 3% of mineral ash or more than 2% of glucoses and dextrinoids, or any organic matters, other than pure tannins, fats, oils, wax and stearine, that are essential to the manufacture of leather. Chrome and other mineral and combination leathers shall not, however, have added to or be loaded with barium, lead or tin compounds or magnesium sulphate, or sodium sulphate.

"Proof" means the strength of proof as ascertained by Sykes' hydrometer.

"Proof spirits" shall mean spirits which at a temperature of 51 degrees Fahrenheit's thermometer, weigh 12/13 of an equal measure of distilled water.

CLASS II.—MIXED RATES.

	Article.	Duty. £	s.	d.
52	Boots and Shoes ..... Per £100	15	0	0
	with a minimum per pair of:			
	Men's	0	0	9
	Women's	0	0	6
	Children's	0	0	3
53	Printed matter:			
	Lithographs, picture post-cards and enlargements or reproductions of the same ..... Per £100	25	0	0
	Christmas Annuals, holiday and other special numbers or editions of South African newspapers, magazines or periodicals ..... Per £100	25	0	0
	Ruled papers ..... Per £100	15	0	0
	Letter headings, cards, account and invoice headings, printed, lithographed or embossed ..... Per £100	25	0	0
	Envelopes, printed, lithographed and embossed, with exception of what is known technically as "side die," and printed paper bags of every description ..... Per £100	25	0	0
	Account books ..... Per £100	25	0	0
	Bank cheques, drafts, promissory notes, bills of exchange and similar forms ..... Per £100	25	0	0
	Labels, printed or lithographed ..... Per £100	25	0	0
	Or 3d. per lb. whichever shall be the greater.			
	Catalogues or price lists of Colonial firms, printed and posted abroad to individuals in South Africa .... Per £100	25	0	0
	Or 3d. per lb. whichever shall be the greater.			
	All advertising matter, printed, lithographed or embossed Per £100	25	0	0
	Or 3d. per lb. whichever shall be the greater.			
	Advertising invoice forms and similar stationery usually issued gratis or at a nominal charge ..... Per £100	25	0	0
	Or 3d. per lb. whichever shall be the greater.			
54	Vehicles:			
	(a) Carriages, carts, coaches and wagons, and finished parts thereof not elsewhere enumerated ..... Per £100	25	0	0
	Second-hand carriages, carts, coaches and wagons Per vehicle	10	0	0
	And in addition 15% *ad val.*, but in no case shall the duty be less than 25% *ad val.*			
	Note.—Not including motor cars or cycles.			
	3% *ad val.* will be rebated under Article 3 of the Convention.			

CLASS III.—25 per cent. *ad valorem.*

55 Beverages:—(a) Fruit juice, cordials and syrups, not elsewhere enumerated. (b) All other kinds not exceeding three per cent. of proof spirit.
56 Bioscopes, magic lanterns, cinematographs, phonographs, gramophones, and records therefor.
57 Biscuits, cakes, puddings, and pastry
58 Blankets and sheets, or rugs, cotton, hair or woollen, or manufactures of cotton, hair or wool commonly used as blankets or rugs, padded quilts, and coats, jackets or other apparel made of blanketing or baize, not elsewhere enumerated.
59 Bricks, except bath.
60 Clothing, bespoke, or made by a tailor or dressmaker, to the order of an individual (not including underclothing).
61 Extracts and essences of all kinds for food, flavouring or perfumery, not elsewhere enumerated, including concentrated soup.
62 Fire-works of all descriptions.
63 Glycerine, distilled, not in bulk.
64 Gold and silver plate and gold and silver plated ware.
65 Harness and saddlery.
66 Jewellery, including imitation jewellery and rolled gold, enamel or gilt jewellery; precious stones and pearls and imitations thereof, cut or polished, and whether mounted or unmounted: completed portions or parts of any article of jewellery, imitation or otherwise; watches and watch cases, and the set up mechanism or movements therefor; ornamental hat pins, ornamental hair-pins and ornamental buckles; bead necklaces and muff chains and similar articles of adornment.
67 Leather manufactures, namely: leggings, bags, trunks, portmanteaux, holdalls, belts and gun cases, made wholly or chiefly of leather: not including fancy hand bags.
68 Medicinal preparations, not elsewhere enumerated, other than pills imported in packages not for direct sale retail to the public, when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies.
69 Oils, essential or perfumed, including eucalyptus.
70 Perfumery, cosmetics, dyes, powders, and other preparations for toilet use, not elsewhere enumerated.
71 Tobacconists' wares, including pipes, pouches, pipe covers, pipe stands, pipe cases, smoker's cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters.
72 Shawls.

Note.—Three per cent. *ad valorem* will be rebated on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Colonies.

CLASS IV.—3 per cent. *ad valorem.*

73 Acetylene gas lamps, metal parts for the manufacture of.
74 Ambulance materials, imported by recognised associations, corps, or hospitals, lawfully established for instruction or drill in first aid to the wounded.
75 Ammonium: anhydrous, carbonate, chloride (sal-ammoniac) and nitrate, in bulk.
76 Asbestos packing and boiler compositions.
77 Assay apparatus for dry assaying and assay mabor.
78 Bands and belting of all kinds for driving machinery, boiler tubes, bolting cloth and mill silk.
79 Barytes and pumice, in bulk.
80 Battery cloth and baize, gauze, matting, sieving and screening, for use in connection with machinery and apparatus, including brattice cloth but not including cocoanut matting.
81 Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for boots and shoes.
82 Book-binders' requisites, namely, boards, cloths, leather, marble paper, skin, thread, tape, vellum, webbing, wire, gold and silver leaf, parchment, imitation leather, binders' paper, and cardboard and linen board.
83 Bottles and jars of common glass or earthenware, and bottles ordinarily used for aerated waters, empty.
84 Calcium: carbonate, caustic, chloride, chlorate, bi-sulphite, in bulk.
85 Canvas in the piece.
86 Carbonic acid gas.
87 Cement, liquid, for tube mills.
88 Chains for hauling.
89 Chimneys, metal (smoke stacks).
90 Collodion cotton and glycerine, other than crude, and kieselguhr, in bulk for manufacturing purposes.
91 Confectioners' requisites, namely, moulding starch, gelatine and unsweetened desiccated cocoanut, in bulk.
92 Corks and bungs, and corkwood unmanufactured.
93 Cranes, elevators and shears.
94 Crucibles cupels, cupelling furnaces; graphite, ingot moulds, retorts and furnaces for roasting minerals.
95 Cyanide of potassium and of sodium, sulpho-cyanide of potassium, sodium and calcium.
96 Disinfectants, in bulk, provided they are of a standard approved by the Commissioner of Customs.
97 Emery, in bulk, emery cloth and paper, emery wheels and sand paper.
98 Felt, rubberoid, uralite, and similar substances for building purposes.
99 Fire clay and terra alba.
100 Fire escapes and fire extinguishing appliances and apparatus.
101 Fruits, fresh or green, including cocoanuts.
102 Glue, in bulk.
103 Gypsum (sulphate of lime or plaster of paris), in bulk.
104 Hair: hog, camel and badger, for broom and brushmaking.
105 Hair-cloth and springs for furniture
106 Hops.
107 Hose, transmission.
108 Hubs, rims, spokes, felloes, shafts, tent bows and poles, cut or fashioned, not finished, except when for wagons and carts commonly used for the conveyance of goods.
109 India rubber, unmanufactured
110 Jacks, screw and hydraulic.
111 Launches, tugs and lighters, provided that when condemned or landed to be broken up, duty shall be paid at the Customs on the hull and all fittings, according to the tariff that may then be in force.
112 Leather: patent, enamelled, roan and morocco, and pig skin in the piece, and valve hide.
113 Lifts: power, including the gates.
114 Machinery:—(a) machinery apparatus, appliances and implements (not including material, vehicles, mechanics' tools, domestic machines, or harness) for agricultural, manufacturing, mining, book-binding, printing, and other industrial purposes; (b) Machinery apparatus, appliances and implements and electrical material used in connection therewith, for the generation, storage, transmission, distribution of, and lighting by gas or electric power, but not including electroliers, hand lamps or fancy fittings.
115 Magnesium sulphate, in bulk
116 Meerschaum, amber and amberoid, in the rough, for making smokers' pipes.
117 Metals:
(a) Aluminium in plain or perforated sheets, but otherwise unmanufactured.
(b) Brass, copper and composition metal; plain or perforated sheets but otherwise unmanufactured.
(c) Iron and steel:
(1) Rough and rolled to be completed or converted in the Union into a further manufactured iron or steel article.
(2) Sheets, plain or perforated, and galvanized corrugated sheets.
(3) Angle, bar, channel, hoop, rod, plate, H, T, and similar iron or steel, not perforated or put together or worked up in any way for structural or other purposes, not elsewhere enumerated.
(d) Lead: bar, pipe, sheet, foil and acetate of.
(e) Tin and Zinc: bar, plate, sheet, plain or perforated but otherwise unmanufactured.
(f) Metal of all sorts in bars, blocks, ingots and pigs, not elsewhere described.
118 Metal shaft sets and rails, buckets, skips, trucks and tubs, wheeled or otherwise, for hauling on rails or wires.
119 Packing and lagging for engines, machinery, piping and buildings.
120 Paper, all paper in its original mill ream, wrapper or reels, not less in size than 16 inches by 15 inches, not including feint or ruled papers, blotting, or wall papers, but including tissue papers.
121 Pipes, piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping including meters, cocks, taps, and ball cocks, but not including grids, manhole covers and fittings, surface boxes, down-piping and guttering.
122 Potassium and sodium: carbonate, bi-carbonate, caustic and silicate, chlorate, bi-chromate, permanganate, red and yellow prussiate of, in bulk.
123 Presses: wool, hay, straw and forage.
124 Printing, lithographic and ruling inks, roller composition and stamping colours and printers' bronze.
125 Railway construction or equipment requisites, as follows:—rails, sleepers, fastenings for rails or sleepers, girders, iron bridge-work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water-tanks, turn tables, permanent or fixed signals, weighbridges and railway lamps.
126 Resin, in bulk.
127 Rope for driving, drilling, and water-boring.
128 Saddlery and harness furniture and saddle-trees.
129 School furniture and requisites: being all articles certified by the Superintendent-General or Director of Education, or any official appointed for that purpose in any province or territory in the Union to be for use in any school.
130 Sheep-dip, sheep-dipping powders, materials suitable only for dip and dipping tanks.
131 Slates for roofing.

132 Sprayers and sprinklers and other apparatus for the prevention or the destruction of pests or diseases in stock, plants, or trees.
133 Springs, axles, steps, and other metal parts not ordinarily made in the Union, for carts, carriages, coaches and wagons.
134 Substances for the prevention or the destruction of pests or diseases in stock, plants or trees, sulphate of copper, arsenic and arsenious acid, arseniate of soda.
135 Tanks and vats, suitable and intended for mining purposes, and substructures for the same.
136 Telegraphs and telephones: materials and instruments for use in construction and working of telegraph and telephone lines.
137 Thread: boot and shoe makers', saddlers' and sailmakers', seaming twine, binding twine, and harvest yarn.
138 Traction engines, power lorries and trailers for the same, stone crushers, steam rollers and street sweeping and street spraying machines.
139 Tramway construction and equipment requisites as follows:—rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge-work, culvert tops, cars, trolleys, water-tanks, and turn tables and railless cars (electric) worked by current from overhead wires.
140 Vegetables, fresh or green, but not including garlic, potatoes, or onions.
141 Water-boring and pumping apparatus, and pumps, not including beer pumps.
142 Wire.
143 Wire netting for fencing: droppers, gates, hurdles, posts, standards, strainers, staples stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing; and fruit tree netting.
144 Wire rope.
145 Wood:—(*a*) unmanufactured; (*b*) ceiling and flooring boards: planed, tongued and grooved.
146 Zinc:—fume, dust and shavings.

Note.—The whole of the duties upon this class will be rebated on goods the growth produce, or manufacture of the United Kingdom and reciprocating British Colonies.

CLASS V.—Free.

147 Animals, living, not elsewhere enumerated and animals bred in South Africa imported overland.
148 Appointments and uniforms for the military, naval, volunteer or other forces of His Majesty whether Imperial, Union or Colonial.
149 Atlases, charts, globes and maps.
150 Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal and mineral, and bagging and sacking in the piece.
151 Band instruments and stands, the *bonâ fide* property of any Imperial military, naval or any Union or Colonial corps, and not the property of individuals.
152 Bones, feathers, grass, ivory, hair, hoofs, horns, moss, shells, skins, teeth, wool and other parts of animals, birds, fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state.
153 Books and music, printed, including newspapers and periodicals, not elsewhere enumerated, which are not foreign unauthorised prints of any British or South African copyright work, the importation of which is prohibited; not being advertising matter elsewhere enumerated.
154 Borax, boracic acid, bromine, litharge, manganese dioxide and quicksilver.
155 Bottles and jars of common glass or earthenware, being ordinary trade packages for the goods contained therein, imported full of any article liable to a rated duty only.
156 Bullion (in the bar or sheet), coin, specie, bank notes and other paper currency.
157 Catalogues or price lists of foreign firms, addressed to importers, merchants or manufacturers, or public libraries and similar institutions.
158 Church decorations, altars, band instruments, bells, fonts, lecterns, pulpits, organs, plate or vestments, and illuminated windows, imported by or for presentation to any religious body.
159 Coir, candle wick, cotton, flax, fibre, flock, hemp and jute: raw, waste or unmanufactured.
160 Consular uniforms and appointments, and printed official consular stationery.
161 Copra.
162 Cooperage:—
(*a*) Staves in the rough.
(*b*) Hoop iron or hoop steel, shaped or fashioned.
(*c*) Vats for the manufacture of wines.
163 Cork dust, paper shavings, sawdust, husks and other waste substances, intended and suitable for use only as packing material.
164 Cups, medals and other trophies imported for presentation as prizes at examinations, exhibitions, shows or other public competitions, for skill or sport: for bravery, good conduct, humanity; for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public service: or rifle shooting by Imperial, Union or Colonial forces or recognised rifle associations, not being for the purpose of advertisement: provided that such articles shall, on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which presented.
165 Diagrams, designs, drawings, models and plans.
166 Diamonds and other gems, or precious stones, in their rough state.
167 Dyes for manufacturing purposes; and tanning substances for leather, including alum.
168 Engravings, lithographs and photographs, not including enlargements or reproductions of photographs, and not being labels or advertisements elsewhere enumerated.
169 Fish fry and ova.
170 Fish: fresh, dried, cured or salted of South African taking and raw oil from fish of South African taking.
171 Guano and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilizers or manures.
172 Glycerine, crude, in bulk.
173 Ice.
174 Life boats, belts and buoys, and other life-saving apparatus.
175 Marble, in the rough or sawn.
176 Newspapers or supplement editions or part thereof, and intended to be completed and published in the Union.
177 Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers, in bulk.
178 Oils: palm, palm kernel, cotton seed and cocoanut, in bulk, for manufacturing purposes, and under such conditions and regulations as the customs may prescribe.
179 Paintings, pictures, picture books and etchings, not being advertisements or labels elsewhere enumerated.
180 Platinum, chloride of, and platinum wire.
181 Public stores, imported or taken out of Bond by, and *bonâ fide* for the sole and exclusive use of, the Government of His Britannic Majesty, and of any Government belonging to the Union, provided that a certificate be delivered to the Customs authorities given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided further that no portion of such stores used or unused shall be sold or otherwise disposed of so as to come into the possession of, or into consumption by, any persons not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs and the payment of the duties to him by the officer so selling or disposing of such public stores at the rate leviable at the date of sale.
182 Seeds, bulbs, plants and tubers, for planting or sowing only, not including edible kinds or fodder.
183 Sculpture, being original works of art, or replicas thereof.
184 Rattans, cane and bamboo, unmanufactured.
185 Specimens illustrative of natural history and exhibits for public museums or scientific purposes, and antiquities for the same purposes.
186 Stone linings, pebbles and steel balls for tube mills.
187 Sulphur and iron pyrites, in bulk.
188 Sulphurous anhydride.
188*a* Surgical instruments and appliances.
189 Tallow, including vegetable tallow.
190 Vaccine virus, rennet, toxin and serum.
191 Wax, viz., paraffin and stearine, and stearine grease, ordinarily used in the manufacture of candles or explosives.
192 Wood meal and wood pulp.

CLASS VI.—General *Ad Valorem* Rate—15 per cent.

193 All goods, wares, and merchandise not elsewhere charged with duty, and not enumerated in the Free List, and not prohibited to be imported into the Union, shall be charged with a duty of 15 per cent. *ad valorem*.

NOTE.—3 per cent. *ad valorem* will be rebated on goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies.

Rebate of Customs Duties on goods and articles the growth, produce or manufacture of the United Kingdom or reciprocating British Possessions.

(Section IV. of Act No. 26 of 1914.)

The rebate of Customs duties referred to in the above-mentioned Section of the Customs Tariff Act, 1914, shall not be granted unless the person claiming the same shall on importation and due entry into the Union produce to the proper officer of Customs at the election of the latter:

1. A certificate by the suppliers or manufacturers, as the case may be, on the form prescribed hereunder, or
2. Such other or further evidence as such officer of Customs may require, proving that the goods are *bonâ fide* grown, produced or manufactured in the United Kingdom or a reciprocating British Possession.
3. The certificate herein referred to shall be written, printed or stamped on the invoice or attached thereto.
4. If the certificate is not written, printed or stamped on the invoice, such particulars of the goods must be shown on such certificate as will satisfy the officer of Customs of the identity of the documents.
5. The certificate will be waived in the case of postal packages not exceeding 10*l.* in value, if the contents of such packages are not merchandise for sale—provided, however, that such packages shall have endorsed on them a certificate in the form attached hereto, which certificate shall be signed in the presence of the postal officer of the country whence the package was shipped direct to the Union.

Form of Certificate prescribed to obtain a rebate of Customs duties on goods and articles the growth, produce or manufacture of the United Kingdom, or reciprocating British Possessions:—

I ....., the supplier (manufacturer) of the articles included in this invoice have the means of knowing, and do hereby certify that the said invoice from myself to.....and amounting to..... is true and correct; and that all the articles included in the said invoice are *bonâ fide* the growth, produce or manufacture of.....; and that a substantial portion of the labour of that country has entered into the production of every manufactured article included in the said invoice to the extent in each article of not less than one-fourth of the value of every such article in its present condition ready for export to the Union.

(Signed).....

Dated this.....day of.....19....

When this certificate is signed by some person on behalf of a manufacturer or supplier, such person must state that he is duly authorised to do so.

Certificates to be endorsed on postal packages not exceeding 10*l.* in value, the contents of which are not merchandise for sale.

Every article herein to the extent of at least one-fourth of its present value is *bonâ fide* the produce or manufacture of the.....

Dated at.....19....

In the presence of.....Postal Officer.

Under a Proclamation, dated 3rd July, 1914, issued under section 6 of the "Customs Tariff Act, 1914," it is provided that, from the above-mentioned date, the following rebates and refunds of duty will be allowed, under certain prescribed regulations, on:

(*a*) Goods, in respect of which duty has been paid on importation into the Union, on removal to South-West Africa, and to the Belgian Congo;
(*b*) Raw, semi-manufactured, or manufactured materials used in the manufacture of dynamite and like explosives, on its export from the Union;

(*c*) Boxes, wooden, imported into the Union in pieces or in shooks, put together therein and re-exported as the containers of Union produce or manufacture;

(*d*) Goods (not being private wearing apparel, or effects, food or drink, or tobacco in any form) imported for the official or private use of all Consuls who are subjects of the Government represented by them and are not engaged in any other business, profession or occupation in the Union;

(*e*) Samples imported by commercial travellers or representatives of foreign business undertakings, on re-export from the Union;

(*f*) Goods (not for consumption in the Union) imported by tourists for their own personal use, on the export thereof.

The Regulations which have been prescribed with regard to the rebates and refunds of duty allowed on various articles on importation into, or removal from, the Union are laid down under Government Notice No. 1084, dated 7th July, 1914, as follows:—

REBATE OF THE CUSTOMS DUTIES ORIGINALLY PAID ON GOODS WHICH ARE SUBSEQUENTLY REMOVED TO OTHER PLACES.

(*Section 6, of Act No. 26, of 1914.*)

1. When a remover, at a place where Customs officers are stationed, desires to remove and obtain a rebate of duty on any goods in respect of which duty has been paid at any place in the Union, he shall deliver to the principal officer of Customs, at the place whence the goods are to be removed, an application for rebate, in the prescribed form, in triplicate, specifying—

(1) the name of the importer;
(2) the place from which the goods were imported;
(3) the name of the country of growth, manufacture, or production;
(4) the particulars, nature, quantity and original value of the goods;
(5) the description of the packages;
(6) the original marks and numbers;
(7) the amount of duty paid;
(8) the date and place of payment of duty;
(9) the name and address of the consignee;
(10) the route and mode of carriage.

2. The goods shall not be removed until they have been examined, with original and forwarding invoices and the application for rebate, by the proper Customs officer, so that he can give a certificate of accuracy. This examination can only be allowed to take place before the hour of 9 a.m. or after the hour of 4.30 p.m.

3. The applicant must pay the expenses of the Customs officer at the rates approved by regulations governing attendance of officers of Customs.

4. The packages must be sealed prior to dispatch.

5. A declaration signed by the consignee in the country of destination and countersigned by the proper officer of Customs therein, that the goods have actually been received by him, must be produced.

REFUND OF DUTY ON RAW, SEMI-MANUFACTURED, OR MANUFACTURED MATERIAL.

(*Section 6, of Act No. 26, of 1914.*)

1. A refund of the duties originally paid on raw, semi-manufactured or manufactured materials used in the manufacture of explosives within the Union shall be made when such explosives are exported to a place outside the Union, provided the following conditions are complied with:—

The applicant for a refund of such duties shall furnish the Commissioner of Customs with—

(*a*) the quantity and value of the materials originally imported;
(*b*) the name of the importing vessel, and the number and date of the entry on which duty was originally paid;
(*c*) the quantity and value of material used in the explosives manufactured;
(*d*) the name of the explosive manufactured, and the quantity thereof; and
(*e*) proof of the due export thereof,

and shall make and subscribe to a solemn declaration as to the correctness of the information supplied.

The applicant shall also keep proper books showing the proportions of dutiable ingredients used in the making of the different kinds of explosive compounds manufactured, and such books shall be open to the inspection of the Commissioner of Customs, or his deputy, at all times.

The Commissioner of Customs may require that imported articles on which it is proposed to claim a rebate of duty, shall be separately stored.

2. A refund of the duties originally paid on boxes, wooden, imported into the Union in pieces or in shooks, put together therein, and re-exported as the containers of Union produce or manufactures, shall be made provided the following conditions are complied with:—

The applicant for the refund of duty shall furnish the Commissioner with—

(*a*) the name of the importing vessel, and the number and date of the entry on which duty was originally paid;
(*b*) the separate numbers, sizes, and values of the boxes as represented in the number of pieces or shooks originally imported, and the separate numbers, sizes and values of the boxes exported as containers of Union produce or manufactures;
(*c*) the name of the exporting vessel and the number and date of the export bill of entry;
(*d*) proof of shipment.

REBATE OF DUTY ON GOODS IMPORTED BY CONSULS.

(*Section 6, of Act No. 26, of 1914.*)

All goods (not being private wearing apparel and effects, food or drink, or tobacco in any form) for the official or private use of Consuls shall be admitted into the Union under a rebate of the full duties payable thereon, on a certificate under the hand of such Consul that the goods on which the exemption from duty is claimed are solely for his official or personal use (as the case may be), and upon an undertaking by him that, if the goods are sold or otherwise disposed of in the Union, the duty rebated will be forthwith paid to the Commissioner of Customs.

COMMERCIAL TRAVELLERS: REFUND OF DUTY ON SAMPLES RE-EXPORTED.

(*Section 6, of Act No. 26, of 1914.*)

In order to obtain a refund of the duty originally paid on *bonâ fide* travellers' samples on the re-export thereof, the following conditions must be complied with:—

(*a*) The samples in question must be re-exported within twelve months of the date of importation.

(*b*) Due notice must be given of the intended shipment to the Collector of Customs at the port of export.

(*c*) The original invoices bearing the date stamp of the Customs officer who verified the importation of the samples in question must be produced and every facility for the examination of the goods shown thereon must be given. The containing packages shall thereafter be sealed by the Customs officer.

(*d*) A certificate must be produced from the proper officer of customs to the effect that the packages have been duly shipped and that the Customs seals were intact.

TOURISTS: REFUND OF THE DUTY PAID ON PERSONAL EFFECTS, FIRE-ARMS, MOTOR CARS, ETC., OF.

A refund of the duty originally paid will be made on all articles not intended for consumption in the Union imported by *bonâ fide* tourists for their use, convenience or comfort while in the Union, under the following conditions:—

(*a*) The goods or articles must be re-exported within a period of six months from the date of importation.

(*b*) Due notice must be given to the collector of customs at the port of shipment of the intention to re-export the articles on which a refund of duty will be claimed, and at the same time the owner must produce proof of the original payment of duty.

(*c*) A certificate must be produced from a proper officer of Customs that the goods referred to therein have been duly shipped.

WINES AND SPIRITS FOR THE USE OF THE GOVERNOR-GENERAL.

(*Section 5, of Act No. 26, of 1914.*)

A rebate of the full duty shall be allowed on wines and spirits imported by or taken out of bond for the use of the Governor-General.

REBATE OF DUTY ON ARTICLES IMPORTED BY THE COMMANDER-IN-CHIEF OF HIS MAJESTY'S IMPERIAL MILITARY FORCES STATIONED IN THE UNION.

(*Section 5, of Act No. 26, of 1914.*)

A rebate of the full duty payable thereon shall be allowed any article imported by or taken out of bond for the personal use of the Commander-in-Chief of the Imperial Military Forces stationed in the Union, on production of the following certificate:—

I, ..., the Commander-in-Chief of His Majesty's Imperial Military Forces stationed in the Union of South Africa, do hereby certify that the articles as enumerated hereunder, are intended solely for my personal use, and I undertake, if any of these articles are sold or otherwise disposed of in the Union, to forthwith pay the duty thereon to the Commissioner of Customs.

ALLOWANCE IN LIEU OF A REBATE OF DUTY TO MEMBERS OF HIS MAJESTY'S MILITARY FORCES.

(*Section 5, of Act No. 26, of 1914.*)

An allowance at the rate of £5 per annum for each member thereof stationed in the Union shall be paid to the approved representative of His Majesty's Regular Military Forces, in lieu of a rebate of duty on goods imported or taken out of bond (not being Public Stores, the property of the Imperial Government) for the use or consumption of such members, on a certificate under the hand of the Commander-in-Chief that the total number of such members were actually in garrison in the Union during the period for which the allowance is claimed.

REBATE OF DUTY ON GOODS FOR MEMBERS OF HIS MAJESTY'S NAVAL FORCES IN THE UNION.

(*Section 5, of Act No. 26, of 1914.*)

A rebate of the full duty shall be allowed on all goods and articles imported by or taken out of bond by, members of His Majesty's Naval Forces when intended for use or consumption on board of any of His Majesty's ships. The members importing or taking out of bond any goods or articles shall declare them to be for consumption or use on board the ship he is serving on, and shall undertake not to land the same without the permission of the Collector of Customs, and the payment to him of the duty levied thereon.

REBATE OF DUTY ON SOAP AND OTHER LIKE SUBSTANCES USED IN CONNECTION WITH THE INDUSTRY OF WOOLWASHING.

(*Section 5, of Act No. 26, of 1914.*)

The soap or other like substance on which the rebate will be claimed shall on first entry thereof or on delivery from the bonded warehouse, be fully duty paid, and the wool-washer shall at the same time subscribe to a declaration on the bill of entry clearly setting forth that the soap or other like substance is entered for and to be used exclusively in connection with the industry of woolwashing, and that no portion of such soap or other like substance shall be used for any other purpose whatsoever. The soap or other like substance shall be removed direct from the ship's side, or warehouse, to the wool-washery, and shall be stowed in a separate room. The wool-washer shall provide and keep a stock book showing clearly all receipts and deliveries and details in connection with the use of such soap or other like substance, and such book and the stock of soap or other like substance on hand shall be open at all times to the inspection of a duly authorised officer. The rebate of duty claimed shall not be allowed until proof has been given to the satisfaction of the Commissioner of Customs that the soap or other like substance has been used exclusively for the purpose for which it was entered and declared.

THE REMOVAL OF PROHIBITED GOODS AND GOODS ON WHICH THE DUTY MAY BE SUSPENDED.

(*Section 14, of Act No. 26, of 1914.*)

Goods that are prohibited to be imported into the Union, and not prohibited to be imported into any territory outside the Union, and goods upon which the duties may have been suspended in the Union, shall be removed to any such territory in bond, and be subject to the regulations framed under Act No. 9 of 1913, regarding the removal of goods in bond.

REMOVAL OF GOODS BETWEEN THE UNION AND RHODESIA.

Regulations are also prescribed, in much detail, regarding the removal of goods between the Union of South Africa and the Territories of Northern and Southern Rhodesia.

REVISED CUSTOMS BILLS OF ENTRY.

Under a further Government Notice (No. 1085) of 7th July, 1914, certain Bills of Entry prescribed in accordance with the provisions of Section 118 of the Customs Management Act, 1913, under the Government Notice No. 1094 of 1913, are revised, with effect from the above-mentioned date.

Act No. 10, of 1907, to Prohibit the Export of Ostriches and Ostrich Eggs. [Promulgated on 20th August, 1907.]

(*The Cape of Good Hope Government Gazette Extraordinary* of 20th August, 1907.)

[NOTE.—The provisions of the above act is likewise applicable to Natal, Orange Free State and Southern Rhodesia.]

Whereas it is desirable to prohibit the exportation of ostriches and ostrich eggs from this Colony: Be it therefore enacted by the Governor of the Cape of Good Hope, with the advice and consent of the Legislative Council and the House of Assembly thereof, as follows:

1.—Act No. 24 of 1884, intituled the "Ostrich Export Duty Act, 1884," is hereby repealed.

2.—It shall not be lawful to export any ostrich or ostrich egg, except as hereinafter provided, to any place beyond the limits of this Colony or to any country separated therefrom by sea, provided, however, that this prohibition shall not apply to the export of any ostrich or ostrich egg to any neighbouring Colony or State which shall, by its own Legislature, have similarly prohibited the exportation of ostriches and ostrich eggs, subject to the aforesaid exemption to any neighbouring Colony or State, and under a penalty not less than that provided for by this Act.

3.—Every person who shall contravene the provisions of this Act by exporting any ostrich or ostrich egg (except as hereinbefore excepted), shall on conviction be liable to imprisonment with or without hard labour for any term not less than twelve months nor more than two years.

4.—All penalties under this Act may be enforced in the Court of the Resident Magistrate of the District in which the offence was committed.

5.—This Act may be cited for all purposes as the "Ostrich Export Prohibition Act, 1907."

SOUTHERN RHODESIA

TARIFF OF CUSTOMS DUTIES.

CLASS I.—SPECIAL RATES.

Articles.	Rates of Import Duty. Under the General Tariff.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of the United Kingdom and reciprocating British Possessions.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of any non-reciprocating British Possessions.
	£ s. d.	£ s. d.	£ s. d.
1 Acetic and pyroligneous acids and extracts, essences of vinegar, of any strength, not exceeding the strength of proof:—			
(*a*) In bottles or other vessels of a capacity of not more than 1 imperial quart per imperial gallon	0 1 7	0 1 6	0 1 6
(*b*) In larger vessels per imperial gallon	0 1 1	0 1 0	0 1 0
and in addition, in either case, for each degree of strength in excess of the strength of proof..per degree (The maximum rate upon British is 3s. per gallon.)	0 0 5	0 0 4	0 0 4
NOTE.—Proof will be held to be equal to 6 % of absolute acid and shall be determined in the manner prescribed by the Customs Authorities.			
2 Ale, beer and cider; all kinds of strength, exceeding 3 % of proof spirit, per imperial gallon:—			
(*a*) In bottles or other vessels of a capacity of not more than 1 imperial quart	0 2 0	0 1 6	0 1 6
(*b*) In larger vessels.....	0 2 0	0 1 3	0 1 3
3 Animals:—			
(*a*) Cattle for slaughter....each	1 10 0	1 10 0	1 10 0
(*b*) Sheep for slaughter.... ,,	0 5 0	0 5 0	0 5 0
(*c*) Mules and geldings.... ,,	1 0 0	1 0 0	1 0 0
4 Beads .....per lb. (The maximum rate upon British is 3d. per lb.)	0 0 6¼	0 0 3	0 0 3
(or per £100 *ad val.* whichever shall be the greater).....	25 0 0	—	—
5 Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms (excepting detonators); and collodion cotton not intended for manufacturing purposes..per lb.	0 0 2½	0 0 2	0 0 2½
6 Butter ..... ,,	0 0 2¼	0 0 2	0 0 2¼
7 (*a*) Butterine, margarine, ghee and other substitutes for butter per lb.	0 0 3¼	0 0 3	0 0 3
(*b*) Compound lard, cottolene, nuttose and other similar substances for use as food or for cooking .....per lb.	0 0 3¼	0 0 2	0 0 2
8 Candles .....per 100 lbs.	0 5 0	0 4 2	0 5 0
9 Cards, playing .....per pack	0 0 6	20% *ad val.*	20% *ad val.*
(and in addition per £100 *ad val.*)	15 0 0		
10 Cement for building purposes per 400 lbs.	0 1 3	0 1 0	0 1 3
11 Cheese:—			
(*a*) Made from milk or cream, from which no fat has been abstracted and to which no animal or vegetable fat has been added.....per lb.	0 0 1¼	0 0 1	0 0 1¼
(*b*) Other	Prohibited.	Prohibited.	Prohibited.
12 Chicory and substitute for coffee or chicory, including chicory root per lb.	0 0 2	0 0 2	0 0 2
13 Clothing, second-hand, for sale, including coats, vests, trousers, cloaks, mantles and shawls	Prohibited.	Prohibited.	Prohibited.
14 Coal and patent fuel per ton of 2,000 lbs.	0 3 0	0 3 0	0 3 0
15 Coke..... ,, ,,	0 1 0	0 1 0	0 1 0
16 Cocoa beans, raw	Free.	Free.	Free.
Cocoa nibs and shells .....per lb.	0 0 1	0 0 1	0 0 1
Cocoa mass, paste or slab, unsweetened, and cocoa butter per lb.	0 0 1½	0 0 1½	0 0 1½
Cocoa or chocolate, unsweetened, including cocoa beans roasted and crushed; cocoa and chocolate mixed with milk or other food substance .....per lb.	0 0 2	0 0 2	0 0 2
(or per £100 *ad val.* whichever is the greater) ..... (The maximum rate upon British is 2d. per lb.)	10 0 0	—	—
17 Coffee:			
(*a*) Raw .....per lb.	0 0 0¾	0 0 0¾	0 0 0¾
(*b*) Roasted or ground .. ,,	0 0 2	0 0 2	0 0 2
(*c*) Mixed ..... ,,	0 0 3	0 0 2	0 0 2
18 Confectionery:			
(*a*) Plain or fancy, of all kinds, compounded, made or preserved with sugar; sweetened cocoa or chocolate; honey, jams and jellies; pudding and jelly powders; preserves and sweetmeats; candied or preserved ginger or chow-chow ..per lb.	0 0 2½	0 0 2¼	0 0 2¼
(or per £100 *ad val.* whichever duty shall be the greater) ..... (The maximum rate upon British is 2¼d. per lb.)	25 0 0	—	—
(*b*) Bon-bons, surprise packets and crackers .....per lb.	0 0 2½	0 0 2¼	0 0 2¼
(or per £100 *ad val.* whichever duty shall be the greater) ..... (The maximum rate upon British is 20 % *ad val.*)	25 0 0	20 0 0	20 0 0
NOTE.—Medicinal preparations properly classed as apothecary-ware are not to be included.			
19 Corn and grain:—			
(*a*) Wheat:			
(i.) In the grain ..per 100 lbs.	0 1 2	0 1 0	0 1 2
(ii.) Ground or otherwise prepared .....per 100 lbs.	0 2 6	0 2 3	0 2 6
(iii.) Bran, wheaten ,,	0 1 2	9% *ad val.*	9% *ad val.*
(*b*) Barley, buckwheat, kaffir corn, maize, millet, oats, rye:—			
(i.) In the grain or raw per 100 lbs.	0 2 0	0 1 10	0 2 0
(ii.) Ground, malted, or otherwise prepared, including samp..per 100 lbs.	0 2 9	0 2 0	0 2 0
(*c*) Rice ..... ,,	0 1 0	0 1 0	0 1 0
Not including patent, proprietary, or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.			
20 Dates .....per lb.	0 0 0½	0 0 0½	0 0 0½

Articles.	Rates of Import Duty. Under the General Tariff.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of the United Kingdom and reciprocating British Possessions.	On Goods the Produce or Manufacture of any non-reciprocating British Possessions.
	£ s. d.	£ s. d.	£ s. d.
21 Eggs.....per lb. (The maximum rate upon British is 9 % *ad val.*)	0 0 1	0 0 1	0 0 1
22 Films for bioscopes and cinematographs.....per 100 feet	0 5 0	Free.	Free.
23 Fish, not being of South African taking .....per lb.	0 0 1½	0 0 1	0 0 1½
24 Fodder :— Chaff, hay, lucerne, oat-hay, oil-cake and other fodder not otherwise described ....per 100 lbs.	0 2 0	0 1 6	0 1 6
25 Fruits :— (*a*) Preserved, of all kinds, bottled, tinned or otherwise preserved, including pulp and candied peel .....per lb.	0 0 2½	0 0 2	0 0 2½
(*b*) Dried, of all kinds, including almonds and nuts.....per lb.	0 0 2½	0 0 2	0 0 2
26 Gunpowder and other explosives suitable for use in firearms per lb.	0 0 6	0 0 6	0 0 6
(and in addition per £100 *ad val.*)	15 0 0	9 0 0	9 0 0
27 Guns and gun-barrels, firearms :— (*a*) Single.....per barrel	1 0 0	1 0 0	1 0 0
(*b*) Double and other .. ,,	0 15 0	0 15 0	0 15 0
(and in either case in addition per £100 *ad val.*)	15 0 0	10 0 0	10 0 0
28 Lard.....per lb.	0 0 1½	0 0 1	0 0 1½
29 Leather, adulterated or loaded	Prohibited.	Prohibited.	Prohibited.
30 Matches : (*a*) Wooden : in boxes or packages of not more than 100 matches....per gross of boxes or packages	0 2 0	0 2 0	0 2 0
In boxes containing more than 100, but not more than 200 matches....per gross of boxes or packages	0 4 0	0 4 0	0 4 0
And for every 100 additional matches, in boxes or packages per gross of 100 matches	0 2 0	0 2 0	0 2 0
(*b*) Fusees, vestas, or wax matches, or other patent lights used as such : in boxes or packages containing not more than 50.....per gross of boxes or packages	0 2 0	0 2 0	0 2 0
In boxes or packages of more than 50, but not more than 100 per gross of boxes or packages	0 4 0	0 4 0	0 4 0
And for every 50 additional in boxes or packages per gross of 50 matches	0 2 0	0 2 0	0 2 0
Match splints to be classed and pay duty as matches.			
31 Meats, meat fats, soups, and other similar substances, used as food, but not including extracts and essences or tallow.....per lb.	0 0 1½	0 0 1	0 0 1½
32 Milk or cream, condensed, desiccated or preserved :— (*a*) Full cream ....per 100 lbs.	0 5 2	0 4 2	0 4 2
(*b*) Skimmed or separated....	Prohibited.	Prohibited.	Prohibited.
33 Motor spirit, namely : benzine, benzoline, naphtha (not potable), gasoline, petrol and petroleum spirit generally per imperial gallon	0 0 2	0 0 2	0 0 2
34 Oils, lubricating (not elsewhere specified) ....per imperial gallon	0 0 3	0 0 3	0 0 3
35 Oils, mineral : illuminating and burning.....per imperial gallon	0 0 1	0 0 1	0 0 1
36 Onions and garlic, not preserved per lb.	0 0 0½	0 0 0½	0 0 0½
37 Peas and beans and other leguminous seeds not elsewhere provided for : (*a*) Dried .....per 100 lbs.	0 2 0	0 1 10	0 2 0
(*b*) Ground or otherwise prepared .....per 100 lbs.	0 2 9	0 2 0	0 2 0
38 Pickles, sauces, chillies, chutneys, and other condiments ....per lb.	0 0 2½	0 0 2	0 0 2
39 Pills, imported in packages not for direct sale retail to the public per lb.	1 0 0	20 % *ad val.*	20 % *ad val.*
40 Pistols and revolvers .....each	0 5 0	0 5 0	0 5 0
(The maximum rate upon British is 5s. each.) (and in addition per £100 *ad val.*)	15 0 0	—	—
41 Potatoes, not preserved..per 100 lbs.	0 2 0	9 % *ad val.*	9 % *ad val.*
42 Soap, soap powders and extracts per 100 lbs.	0 4 9	0 4 2	0 1 2
(or per £100 *ad val.* whichever shall be the greater)	25 0 0	20 0 0	20 0 0

Articles.	Rates of Import Duty. Under the General Tariff.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of the United Kingdom and reciprocating British Possessions.	On Goods the Produce or Manufacture of any non-reciprocating British Possessions.
	£ s. d.	£ s. d.	£ s. d.
43 (*a*) Spices .....per lb.	0 0 2½	0 0 2	0 0 2
(*b*) Turmeric ..... ,,	0 0 2½	0 0 1	0 0 1
44 Spirits :— (*a*) Perfumed..per imperial gallon	1 2 6	1 2 6	1 2 6
(and in addition per £100 *ad val.*)	10 0 0	10 0 0	10 0 0
(*b*) Liqueurs, cordials and mixed spirits exceeding 3 % of proof spirit.....per imperial gallon	1 2 0	1 2 0	1 2 0
(or per £100 *ad val.* whichever shall be the greater)	25 0 0	25 0 0	25 0 0
Such spirits if and when overproof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at ..per imperial proof gallon	1 1 0	1 1 0	1 1 0
(or per £100 *ad val.* whichever duty is the greater)	25 0 0	25 0 0	25 0 0
(*c*) Other sorts exceeding 3 % of proof spirit per imperial proof gallon	1 1 0	1 1 0	1 1 0
No allowance will be made for underproof.			
(*d*) Medicinal and toilet preparations and essences (liquid), syrups and tinctures : containing over 3 % of proof spirit per imperial gallon	1 2 0	20% *ad val.*	20% *ad val*
(The maximum rate upon British is 20 %.) (or per £100 *ad val.* whichever duty is the greater)..	25 0 0	—	
Such spirits if and when overproof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at....per imperial proof gallon	1 1 0	—	—
(or per £100 *ad val.* whichever duty is the greater).....	25 0 0		—
45 Sugar : (*a*) Candy, loaf, castor, icing and cube.....per 100 lbs.	0 5 0	0 5 0	0 5 0
(*b*) Other kinds, including golden and maple syrup, molasses, saccharum, glucose and treacle per 100 lbs.	0 3 6	0 3 6	0 3 6
(*c*) Saccharine and derivatives of, orthotolnene sulphamide, dulcin and derivatives of phenyl-carbamide and other sweetening substances..per lb.	1 0 0	20% *ad val.*	20% *ad val.*
NOTE.—In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.			
46 Tea :— (*a*) In packets or tins, not exceeding 10 lbs. each in weight per lb.	0 0 5	0 0 5	0 0 5
(*b*) In larger packets, or in bulk per lb.	0 0 4	0 0 4	0 0 4
47 Tobacco :— (*a*) Cigars and cigarillos..per lb.	0 6 0	0 6 0	0 6 0
(and in addition per £100 *ad val.*)	15 0 0	15 0 0	15 0 0
(*b*) Goorak, or goorace, and hookah mixture, and all imitations or substitutes therefor or for tobacco .....per lb.	0 6 0	0 6 0	0 6 0
(*c*) Snuff..... ,,	0 4 0	0 4 0	0 4 0
(*d*) Cigarettes ..... ,,	0 5 0	0 5 0	0 5 0
(and in addition per £100 *ad val.*)	15 0 0	15 0 0	15 0 0
(*e*) Manufactured.....per lb.	0 4 0	0 4 0	0 4 0
(*f*) Unmanufactured .. ,,	0 3 6	0 3 6	0 3 6
48 Varnish.....per imperial gallon	0 2 0	9% *ad val.*	9% *ad val.*
49 Vinegar, per gallon of any strength, not exceeding the strength of proof :— (*a*) In bottles or vessels of a capacity of not more than 1 imperial quart per imperial gallon	0 1 1	0 1 0	0 1 0
(*b*) In larger vessels, or in bulk per imperial gallon	0 0 7	0 0 6	0 0 6
NOTE.—Proof will be held to be equal to 6 % of absolute acid, and shall be determined in the manner prescribed by the Customs.			

Articles.	Rates of Import Duty. Under the General Tariff.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of the United Kingdom and reciprocating British Possessions.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of any non-reciprocating British Possessions.
	£ s. d.	£ s. d.	£ s. d.
50 Waters: mineral, aerated, and table:—			
(a) In bottles containing each not more than ¾ of a reputed pint .....per dozen bottles	0 0 9	9% *ad val.*	9% *ad val.*
(b) In bottles containing more than ¾ of a reputed pint and not more than 1½ reputed pints.....per dozen bottles	0 1 0	9% *ad val.*	9% *ad val.*
(c) In larger size bottles or other containers per imperial gallon	0 1 0	9% *ad val.*	9% *ad val.*
NOTE.—*Bona-fide* medicinal waters are not included in this item.			
51 Wines:—			
(a) Still wines, not exceeding 20 % of proof spirit per imperial gallon	0 4 0	0 4 0	0 4 0
(b) Still wines, exceeding 20 % of proof spirit, but not exceeding 50 % .....per imperial gallon	0 8 0	0 8 0	0 8 0
(c) Sparkling wines per imperial gallon	0 12 6	0 12 6	0 12 6
(and in addition per £100 *ad val.* on all the above classes of wine)	15 0 0	15 0 0	15 0 0
NOTE.—Wines containing less than 3 % of proof spirit are not included in the above, and wines containing more than 50 % of proof spirit are classed as spirits.			

GENERAL NOTE.

24 reputed half-pints, 12 reputed pints, 6 reputed quarts and 4 reputed imperial quarts to be deemed to be not less than 1 gallon.

Tins, jars, or other receptacles of reputed weight to be deemed to be not less than such weight.

Reputed 12 oz., 14 oz. and 16 oz. packets of candles to be deemed to be of those weights respectively.

Cement in packages of not less than 350 lbs., and not more than 400 lbs. to be deemed 400 lbs.

Packages of flour or wheaten meal containing not less than 90 lbs., and not more than 100 lbs., to be deemed to be 100 lbs., and packages containing more than 180 lbs., and not more than 200 lbs., to be deemed to be 200 lbs.

Oils and motor spirits, in ordinary reputed two 5 American gallon or ten 1 American gallon tins to be deemed to be not less than 8½ imperial gallons, and two 4 reputed gallon tins to be deemed to be not less than 8 imperial gallons.

Goods mixed or made up of more than 1 article liable to duty under this or any of the other Classes of this Schedule and not chemically forming another distinct substance, are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition.

"Adulterated or loaded leather" shall mean leather (other than chrome and other mineral and combination leathers) that contains more than 3 % of mineral ash, or more than 2 % of glucoses and dextrinoids, or any organic matters, other than pure tannins, fats, oils, wax and stearine, that are essential to the manufacture of leather. Chrome and other mineral and combination leathers shall not, however, have added thereto, or be loaded with barium, lead or tin compounds, or magnesium sulphate, or sodium sulphate.

"Proof" shall mean the strength of proof as ascertained by Sykes' hydrometer.

"Proof spirits" shall mean spirits which, at a temperature of 51° Farenheit's thermometer, weigh twelve-thirteenths part of an equal measure of distilled water.

CLASS II.—MIXED RATES.

Articles.	Rates of Import Duty. Under the General Tariff.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of the United Kingdom and reciprocating British Possessions.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of any non-reciprocating British Possessions.
	£ s. d.	£ s. d.	£ s. d.
52 Boots and shoes.....per £100	15 0 0	9 0 0	9 0 0
With a minimum per pair of:—			
Men's	0 0 9	—	—
Women's.....	0 0 6	—	—
Children's	0 0 3	—	—
(The maximum rate upon British is 9 %.)			

Articles.	Rates of Import Duty. Under the General Tariff.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of the United Kingdom and reciprocating British Possessions.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of any non-reciprocating British Possessions.
	£ s. d.	£ s. d.	£ s. d.
53 Printed matter:—			
Lithographs, picture post-cards and enlargements or reproductions of the same ....per £100	25 0 0	Free.	Free.
Christmas annuals, holiday and other special numbers or editions of South African newspapers, magazines or periodicals .....per £100	25 0 0	Free.	Free.
Ruled papers..... ,,	15 0 0	9 0 0	9 0 0
Letter headings, cards, account and invoice headings, printed, lithographed or embossed per £100	25 0 0	9 0 0	9 0 0
Envelopes, printed, lithographed and embossed, with exception of what is known technically as "side die," and printed paper bags of every description per £100	25 0 0	9 0 0	9 0 0
Account books ..... ,,	25 0 0	9 0 0	9 0 0
Bank cheques, drafts, promissory notes, bills of exchange and similar forms.....per £100	25 0 0	9 0 0	9 0 0
Labels, printed or lithographed per £100	25 0 0	9 0 0	9 0 0
(or per lb. whichever shall be the greater)	0 0 3	—	—
Catalogues or price lists of Colonial firms, printed and posted abroad to individuals in South Africa .....per £100	25 0 0	Free.	Free.
(or per lb. whichever shall be the greater).....	0 0 3	—	—
All advertising matter, printed, lithographed or embossed per £100	25 0 0	Free.	Free.
(or per lb. whichever shall be the greater)	0 0 3	—	—
Advertising invoice forms and similar stationery usually issued gratis or at a nominal charge .....per £100	25 0 0	9 0 0	9 0 0
(or per lb. whichever shall be the greater).....	0 0 3	—	—
54 Vehicles:—			
(a) Carriages, carts, coaches and wagons, and finished parts thereof, not elsewhere enumerated .....per £100	25 0 0	20 0 0	20 0 0
(b) Secondhand carriages, carts, coaches and wagons..per vehicle	10 0 0	20 0 0	20 0 0
(and in addition, per £100 *ad val.*).....	15 0 0		
(but in no case shall the duty be less than per £100 *ad val.*).....	25 0 0		
(Maximum rate upon British is 20 %.)			
(c) Motor cars and parts thereof not elsewhere enumerated....	15 0 0	12 0 0	15 0 0
(d) Motor cycles, trailers and side cars and parts thereof....	15 0 0	12 0 0	12 10 0
(e) Bicycles, tricycles and parts thereof.....	15 0 0	12 0 0	12 10 0

CLASS III.—25 % *ad val.*

Articles.	Under the General Tariff.	On Goods the Produce or Manufacture of the United Kingdom and reciprocating British Possessions.	On Goods the Produce or Manufacture of any non-reciprocating British Possessions.
55 Beverages:—			
(a) Fruit juices, cordials and syrups, not elsewhere enumerated	25% *ad val.*	9% *ad val.*	9% *ad val.*
(b) All other kinds not exceeding 3 % of proof spirit	,,	9% ,,	9% ,,
56 Bioscopes, magic lanterns, cinematographs; phonographs, gramophones and records therefor	,,	9% ,,	9% ,,
57 Biscuits, cakes, puddings and pastry	,,	9% ,,	9% ,,
58 (a) Blankets and sheets, or rugs, cotton, hair or woollen, or manufactures of cotton, hair or wool, commonly used as blankets or rugs; and coats, jackets, or other apparel made of blanketing or baize, not elsewhere enumerated	,,	20% ,,	20% ,,
(b) Padded quilts	,,	9% ,,	9% ,,
59 (a) Fire bricks	,,	Free.	Free.
(b) Other bricks, except bath....	,,	9% *ad val.*	9% *ad val.*
60 Clothing, bespoke, or made by a tailor or dress maker to the order of an individual (not including underclothing)	,,	9% ,,	9% ,,

Articles.	Rates of Import Duties. Under the General Tariff.	Under the British Preferential Tariff. On Goods the Produce or Manufacture of the United Kingdom and reciprocating British Possessions.	On Goods the Produce or Manufacture of any non-reciprocating British Possessions.
	£ s. d.	£ s. d.	£ s. d.
61 Extracts and essences of all kinds for food, for flavouring or for perfumery, not elsewhere enumerated, including concentrated soup	25% *ad val.*	20% *ad val.*	20% *ad val.*
62 Fireworks of all descriptions	,,	20% ,,	20% ,,
63 Glycerine, distilled, not in bulk	,,	9% ,,	9% ,,
64 Gold and silver plate and gold and siver plated ware	,,	9% ,,	9% ,,
65 Harness and saddlery	,,	9% ,,	9% ,,
66 Jewellery, including imitation jewellery, and rolled gold, enamel or gilt jewellery; precious stones and pearls, and imitations thereof, cut or polished and whether mounted or unmounted; completed portions or parts of any article of jewellery, imitation or otherwise; watches and watch cases, and the set-up mechanism or movements therefor; ornamental hatpins, ornamental hairpins and ornamental buckles: bead necklaces and muff chains and similar articles of adornment	,,	9% ,,	9% ,,
67 Leather manufactures, namely: leggings, bags, trunks, portmanteaux, holdalls, belts and gun cases, made wholly or chiefly of leather; not including fancy hand bags	,,	9% ,,	9% ,,
68 Medicinal preparations, not elsewhere enumerated, other than pills imported in packages not for direct sale retail to the public, when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies	,,	20% ,,	20% ,,
69 Oils, essential or perfumed, including eucalyptus	,,	20% ,,	20% ,,
70 Perfumery, cosmetics, dyes, powders and other preparations for toilet use not elsewhere enumerated	,,	20% ,,	20% ,,
71 Tobacconists' wares, including pipes, pouches, pipe covers, pipe stands, pipe cases, smokers' cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters	,,	9% ,,	9% ,,
72 Shawls	,,	20% ,,	20% ,,

CLASS IV.—3 % *ad val.*

73 Acetylene gas lamps, metal parts for the manufacture of.

74 Ambulance materials (imported by recognised associations, corps or hospitals, lawfully established for instruction or drill in first aid to the wounded).

75 Ammonium: anhydrous, carbonate, chloride (salammoniac) and nitrate: in bulk.

76 Asbestos packing and boiler compositions.

77 Assay apparatus for dry assaying and assay mabor.

78 Bands and belting of all kinds for driving machinery: boiler tubes, bolting cloth and mill silk.

79 Barytes and pumice: in bulk.

80 Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, but not including cocoanut matting.

81 Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for boots and shoes.

82 Bookbinders' requisites, namely: boards, cloths, leather, marble paper, skin, thread, tape, vellum, webbing, wire, gold and silver leaf, parchment, imitation leather, binders' paper, and cardboard and linen board.

83 Bottles and jars of common glass or earthenware, and bottles ordinarily used for aerated waters: empty.

84 Calcium: carbonate, caustic, chloride, chlorate, bisulphite: in bulk.

85 Canvas in the piece.

86 Carbonic acid gas.

87 Cement, liquid, for tube mills.

88 Chains for hauling.

89 Chimneys: metal (smoke stacks).

90 Collodion cotton, glycerine other than crude, and kieselgubr: in bulk for manufacturing purposes.

91 Confectioners' requisites, namely: moulding starch, gelatine, and unsweetened desiccated cocoanut: in bulk.

92 Corks and bungs, and cork wood unmanufactured.

93 Cranes, elevators and shears.

94 Crucibles, cupels, cupelling furnaces, graphite, ingot moulds, retorts and furnaces for roasting minerals.

95 Cyanide of potassium and of sodium: sulpho-cyanide of potassium, sodium and calcium.

96 Disinfectants in bulk, provided they are of a standard approved by the Controller of Customs.

97 Emery: in bulk, emery cloth, and paper, emery wheels and sand paper.

98 Felt, rubberoid, uralite, and similar substances for building purposes.

99 Fireclay and terra alba.

100 Fire escapes and fire-extinguishing appliances and apparatus.

101 Fruits, fresh or green, including cocoanuts.

102 Glue: in bulk.

103 Gypsum (sulphate of lime or plaster of paris): in bulk.

104 Hair: hog, camel and badger, for broom and brush making.

105 Haircloth and springs for furniture.

106 Hops.

107 Hose: transmission.

108 Hubs, rims, spokes, felloes, shafts, tentbows and poles, cut or fashioned, not finished, except when for wagons and carts commonly used for the conveyance of goods.

109 Indiarubber, unmanufactured.

110 Jacks, screw and hydraulic.

111 Launches, tugs and lighters; provided that when condemned or landed to be broken up duty shall be paid at the Customs on the hull and all fittings, according to the tariff that may then be in force.

112 Leather: patent, enamelled, roan and morocco, pigskin in the piece and valve hide.

113 Lifts, power, including the gates.

114 Machinery:—

(*a*) Machinery, apparatus, appliances and implements (not including material, vehicles, mechanics' tools, domestic machines or harness) for agricultural, manufacturing, mining, bookbinding, printing and other industrial purposes.

(*b*) Machinery, apparatus, appliances, implements and electrical material used in connection therewith for the generation, storage, transmission, distribution of and lighting by gas or electric power, but not including electroliers, hand lamps or fancy fittings.

115 Magnesium sulphate: in bulk.

116 Meerschaum, amber and amberoid, in the rough, for making smokers' pipes.

117 Metals:—

(*a*) Aluminium in plain or perforated sheets, but otherwise unmanufactured.

(*b*) Brass, copper and composition metal; plain or perforated sheets, but otherwise unmanufactured.

(*c*) Iron and steel:—

(i) Rough and rolled, to be completed or converted in this territory into a further manufactured iron or steel article.

(ii) Sheets, plain or perforated and galvanised corrugated sheets.

(iii) Angle, bar, channel, hoop, rod, plate, **H**, **T** and similar iron or steel, not perforated or put together or worked up in any way for structural or other purposes, not elsewhere enumerated.

(*d*) Lead: bar, pipe, sheet, foil and acetate of.

(*e*) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured.

(*f*) Metal of all sorts in bars, blocks, ingots and pigs, not elsewhere described.

118 Metal shaft sets and rails, buckets, skips, trucks and tubs, wheeled or otherwise, for hauling on rails or wires.

119 Packing and lagging for engines, machinery, piping and buildings.

120 Paper: all paper in its original mill ream wrapper or reels, not less in size than 16 inches by 15 inches, not including feint or ruled papers, blotting, or wall papers, but including tissue papers.

121 Pipes, piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including cocks, meters and taps, but not including grids, manhole covers and fittings, surface boxes, downpiping and guttering.

122 Potassium and sodium: carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, permanganate, red and yellow prussiate of: in bulk.

123 Presses: wool, hay, straw and forage.

124 Printing, lithographic and ruling inks, roller composition, stamping colors and printers' bronze.

125 Railway construction or equipment requisites as follows:—Rails, sleepers, fastenings for rails or sleepers, girders, iron-bridge work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water tanks, turntables, permanent or fixed signals, weighbridges and railway lamps.

126 Resin: in bulk.

127 Rope for driving, drilling and water-boring.

128 Saddlery and harness furniture and saddle-trees.

129 School furniture and requisites, being all articles certified by the Superintendent-General or Director of Education, or any official appointed for that purpose in any province or territory in South Africa to be for use in any school.

130 Sheep-dip, sheep-dipping powders, materials suitable only for dip and dipping tanks.

131 Slates for roofing.

132 Sprayers and sprinklers and other apparatus for the prevention or the destruction of pests or diseases in stock, plants or trees.

133 Springs, axles, steps and other metal parts not ordinarily made in South Africa, for carts, carriages, coaches and wagons.

134 Substances for the prevention or the destruction of pests or diseases in stock, plants or trees; sulphate of copper, arsenic and arsenious acid, arsenate of soda.

135 Tanks and vats, suitable and intended for mining purposes, and sub-structures for the same.

136 Telegraphs and telephones: materials and instruments for use in construction and working of telegraph and telephone lines.

137 Thread: boot and shoe makers', saddlers' and sail makers', and seaming twine and binding twine and harvest yarn.

138 Traction engines, power lorries and trailers for the same, stone crushers, steam rollers and street sweeping and street spraying machines.

139 Tramway construction and equipment requisites as follows:—Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron-bridge-work, culvert tops, cars, trolleys, water-tanks, and turntables and railless cars (electric) worked by current from overhead wires.

140 Vegetables, fresh or green, but not including garlic, potatoes or onions.

141 Water-boring and pumping apparatus and pumps, not including beer pumps.

142 Wire.
143 Wire-netting for fencing; droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders and other materials or fastenings of metal ordinarily used for agricultural or railway fencing; and fruit tree netting.
144 Wire rope.
145 Wood :—
(*a*) Unmanufactured.
(*b*) Ceiling and flooring boards: planed, tongued and grooved.
146 Zinc: fume, dust and shavings.

NOTE.—A rebate of the whole of the duties upon this class shall be granted on goods the growth, produce or manufacture of any part of His Majesty's dominions or of any British Protectorate.

CLASS V.—FREE.

147 Animals, living, not elsewhere enumerated, and animals bred in South Africa imported overland.
148 Appointments and uniforms for the military, naval or other forces of His Majesty, whether Imperial, Union or Colonial.
149 Atlases, charts, globes and maps.
150 Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal and minerals, and bagging and sacking in the piece.
151 Band instruments and stands, the *bona-fide* property of any Imperial military, naval or any Union or Colonial corps, and not the property of individuals.
152 Bones, feathers, grass, ivory, hair, hoofs, horns, moss, shells, skins, teeth, wool and other parts of animals, birds, fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state.
153 Books and music, printed (including newspapers and periodicals not elsewhere enumerated), which are not foreign unauthorised prints of any British or South African copyright work, the importation of which is prohibited, or which are not advertising matter elsewhere enumerated.
154 Borax, boracic acid, bromine, litharge, manganese dioxide and quicksilver.
155 Bottles and jars of common glass or earthenware, being ordinary trade packages for the goods contained therein, imported full of any article liable to a rated duty only.
156 Bullion (in the bar or sheet), coin, specie, bank-notes and other paper currency.
157 Catalogues or price lists of foreign firms, addressed to importers, merchants or manufacturers, or public libraries and similar institutions.
158 Church decorations, altars, band instruments, bells, fonts, lecterns, pulpits, organs, plate or vestments and illuminated windows; imported by or for presentation to any religious body.
159 Coir, candle wick, cotton, flax, fibre, flock, hemp and jute; raw, waste or unmanufactured.
160 Consular uniforms and appointments, and printed official consular stationery.
161 Copra.
162 Cooperage :—
(*a*) Staves in the rough.
(*b*) Hoop iron or hoop steel, shaped or fashioned.
(*c*) Vats for the manufacture of wines.
163 Cork dust, paper shavings, sawdust, husks and other waste substances, intended and suitable for use only as packing material.
164 Cups, medals and other trophies imported for presentation as prizes at examinations, exhibitions, shows or other public competitions for skill or sport; for bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science or for honourable or meritorious public services, or for rifle shooting by Imperial, Union or Colonial forces or recognised rifle associations, not being for the purpose of advertisement; provided that such articles shall, on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which they are presented.
165 Diagrams, designs, drawings, models and plans.
166 Diamonds and other gems or precious stones in their rough state.
167 Dyes for manufacturing purposes and tanning substances for leather, including alum.
168 Engravings, lithographs and photographs, not including enlargements or reproductions of photographs and not being labels or advertisements elsewhere enumerated.
169 Fish fry and ova.
170 Fish: fresh, dried, cured or salted of South African taking and raw oil from fish of South African taking.
171 Guano and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilisers or manures.
172 Glycerine, crude: in bulk.
173 Ice.
174 Life boats, belts and buoys, and other life-saving apparatus.
175 Marble in the rough or sawn.
176 Newspapers or supplement editions or part thereof, and intended to be completed and published in South Africa.
177 Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilisers: in bulk.
178 Oils: palm, palm kernel, cotton seed and cocoanut, in bulk, for manufacturing purposes and under such conditions and regulations as the Customs may prescribe.
179 Paintings, pictures, picture books and etchings not being advertisements or labels elsewhere enumerated.
180 Platinum: chloride of and platinum wire.
181 Public stores, imported or taken out of bond by, and *bona fide* for the sole and exclusive use of, the Government of His Britannic Majesty or the Government of this Territory, provided that a certificate be delivered to the Customs authorities given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided further that no portion of such stores used or unused shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs and the payment of the duties to him by the officer so selling or disposing of such public stores at the rate leviable at the date of sale.
182 Seeds, bulbs, plants, and tubers, for planting or sowing only, not including edible kinds or fodder.
183 Sculpture, being original works of art, or replicas thereof.
183*a* Radium.
184 Rattans, cane and bamboo; unmanufactured.
185 Specimens illustrative of natural history and exhibits for public museums or scientific purposes, and antiquities for the same purposes.
186 Stone linings, pebbles, and steel balls, for tube mills.
187 Sulphur and iron pyrites: in bulk.
188 Sulphurous anhydride.
188*a* Surgical instruments and appliances.
189 Tallow, including vegetable tallow.
190 Vaccine virus, rennet, toxin and serum.
191 Wax, viz.: Paraffin and stearine, and stearine grease, ordinarily used in the manufacture of candles or explosives.
192 Wood meal and wood pulp.

CLASS VI.—GENERAL *ad val.* RATE 15 %.

193 All goods, wares and merchandise not elsewhere charged with duty, and not enumerated in the Free List, and not prohibited to be imported into this Territory shall be charged with a duty of 15 % *ad val.*

NOTE.—A rebate of 6 % *ad val.* shall be granted on goods, the growth, produce or manufacture of any part of His Majesty's Dominions or of any British Protectorate.

THE IMPORTATION OF THE FOLLOWING ARTICLES IS PROHIBITED.

Goods which being of foreign manufacture, bear the name, mark or brands of manufacturers resident in the United Kingdom or any British Possession, or which, whether of foreign manufacture or not, bear marks contravening the provisions of any law in force in this Territory relating to merchandise marks;

Prison-made and penitentiary-made goods;

Printed books, music and newspapers, which are unauthorised prints of any works which are copyright in the United Kingdom or this Territory, or any British Possession.

Cheese, other than cheese made from milk or cream from which no fat has been extracted and to which no animal or vegetable fat has been added.

Clothing, secondhand, for sale, including coats, vests, trousers, cloaks, mantles and shawls.

Leather, adulterated or loaded.

Skimmed or separated milk: condensed, desiccated or preserved.

Opium and extract of opium, except for medicinal purposes and under such regulations as may be framed by the Administrator.

NORTHERN RHODESIA

PROCLAMATION BY THE HIGH COMMISSIONER OF SOUTH AFRICA, NO. 19, OF NOVEMBER 20, 1912, ENACTING A CUSTOMS LAW FOR THE TERRITORY OF NORTHERN RHODESIA.

Whereas by the Northern Rhodesia Order in Council 1911 the Territories of North-Eastern Rhodesia and North-Western Rhodesia were amalgamated into one Territory to be known as Northern Rhodesia (hereinafter referred to as "The Territory");

And whereas it is expedient to enact a Customs Law for the Territory;

Now therefore under and by virtue of the powers in me vested under the Northern Rhodesia Order in Council 1911, I do hereby declare, proclaim and make known as follows:

1.—(i) The following Proclamation affecting North-Western Rhodesia that is to say, No. 10 of 1906, together with so much of Proclamations No. 19 of 1906, No. 47 of 1908 and No. 45 of 1910, as amended the said Proclamation No. 10 of 1906; and

(ii) The following Regulations affecting North-Eastern Rhodesia that is to say, No. 2 of 1905 shall be and are hereby repealed but without prejudice as to anything lawfully done thereunder.

2.—For the purposes of this Proclamation the term "Congo Basin" shall mean such portion of the Territory as is included within the Basin of the Congo and its outlets, according to the definition of such basin contained in Chapter I, Article 1, of the General Act of the Conference of Berlin relative to the development of trade and civilization in Africa, signed at Berlin 26th February, 1885, and set out in the First Schedule to this Proclamation, and the term "Zambesi Basin" shall mean such portion of the Territory as is not included in the Congo Basin.

3.—On and after the date of the taking effect of this Proclamation there shall subject to the provisions of this Proclamation be raised, levied, collected and paid upon the goods described and set forth in the Second Schedule to this Proclamation.

(*a*) If such goods are imported into the Zambesi Basin the duties set forth under the heading "Zambesi Basin" in column A of the said Schedule.

(*b*) If such goods are imported into the Congo Basin the duties set forth under the heading "Congo Basin" in column D of the said Schedule.

4.—A rebate of duties referred to in the Second Schedule as "Rebate No. 1," shall be granted upon any goods the growth produce or manufacture of the United Kingdom imported therefrom into the Zambesi Basin for consumption therein sufficient to reduce the duties to the amounts specified in column B of the Second Schedule or to render the goods duty free as shown in the said column B as the case may be; provided that where the duty appearing in the said column B is the same as the duty appearing in column A of the said Schedule no rebate shall be granted under this section; and provided further that the manufactured goods in respect of which such rebate shall be granted shall be *bona fide* the manufactures of the United Kingdom, and that in the event of any question arising as to whether any goods or articles are entitled to such rebate as aforesaid the decision of the Administrator shall be final.

5.—A rebate similar to that for which provision is made in the preceding section shall be granted *mutatis mutandis* in a like manner and to a like extent and under similar provisions of any duty payable upon goods imported into the Zambesi Basin being the growth produce or manufacture of any British Colony, Protectorate, or Possession granting a like rebate or equivalent privilege to the Territory.

6.—A rebate referred to in the Second Schedule as "Rebate No. 2," shall be granted under similar provisions to those contained in section *four* of any duty payable upon goods imported into the Zambesi Basin being the growth produce or manufacture of any British Colony, Protectorate, or Possession which does not fall under the provisions of section *five* sufficient

to reduce such duty to the amount specified in column C of the said Schedule or to render the goods duty free as shown in the said column C as the case may be; provided that where the duty appearing in the said column C is the same as the duty appearing in column A of the said Schedule no rebate shall be granted under this section.

7.—It shall be lawful for the Administrator with the approval of the High Commissioner to enter into, vary and cancel agreements for and on behalf of the Territory with any Colony, State, or Territory in South or Central Africa respecting

(1) The importation removal and exportation of goods;
(2) The payment of duties thereon or of any amount in commutation of such duties; and
(3) The charges for collection of duties.

8.—It shall be lawful for the Administrator with the approval of the High Commissioner:

(1) To suspend the duty imposed upon fresh chilled and frozen meat and upon animals for slaughter;
(2) To grant a rebate of the whole or part of the duty on
  (*a*) Methylated spirits.
  (*b*) Alcohol of South African manufacture imported into the Zambesi Basin intended solely for manufacturing or scientific purposes or for fuel; and
  (*c*) Soap or other substances imported for and exclusively used in connection with the industry of wool-washing;
(3) To grant a rebate of the whole or part of the duty upon goods intended for consumption in places outside the Territory, including the payment to the Government of any other Colony, State or Territory of the whole or a portion of the duties collected thereon.
(4) To allow either by free importation or by rebate an abatement of the duties on goods imported by and for the use of members of His Majesty's Regular Forces, and on wines and spirits for the use of the Administrator.
(5) To grant a rebate or refund of duty on any raw semi-manufactured or manufactured material used in the manufacture of any article within the Territory on its exportation beyond the limits of the Union of South Africa, and of any Territory which is a party to a Customs Agreement entered into with the Union.

9.—No goods upon which a rebate or suspension of duty has been granted wholly or in part shall be removed from the Territory for consumption elsewhere or from the Zambesi Basin for consumption in the Congo Basin until the regulations controlling and governing such removals shall have been complied with.

10.—With the authority of the proper officer of Customs and subject to such regulations as may be made by the Administrator goods imported into the Territory may without payment of duty before removal be removed under bond to places beyond the limits of the Territory, and goods imported into the Zambesi Basin may upon payment of the duty leviable thereon upon importation into the Congo Basin be removed under bond into the Congo Basin.

11.—The importation of prison or penitentiary-made goods, second-hand clothing for sale, condensed, desiccated or preserved milk which has been skimmed or separated and opium, except for medical purposes, and under such regulations as may be framed by the Administrator is prohibited.

12. No goods or packages of goods bearing any names, brands or marks purporting to be names, brands or marks of manufacturers who are not in fact the manufacturers thereof, and no unauthorised prints of any copyright work and no base or counterfeit coin or stamps and no indecent or obscene prints, paintings, photographs, books, cards or lithographic or other engravings, and no other indecent or obscene articles shall be imported or brought within the limits of the Territory, and if any of the goods or articles enumerated herein shall be imported or brought in contrary to the provisions hereof the same shall be forfeited.

13.—Nothing in this Proclamation contained shall be deemed or taken to alter, modify or repeal the law relating to the importation of fire-arms and ammunition into the Territory.

14.—This Proclamation may be cited as the Northern Rhodesia Customs Proclamation, 1912, and shall have force and take effect from the first day of February, 1913.

FIRST SCHEDULE.

Extract from Chapter I, Article 1, of the General Act of the Conference of Berlin relative to the development of trade and civilization in Africa signed in Berlin, 26th February, 1885.

Basin of the Congo.

This basin is bounded by the watersheds (or mountain ridges) of the adjacent basins, namely, in particular, those of the Niari, the Ogowé, the Schari, and the Nile, on the north; by the Eastern watershed line of the affluents of lake Tanganyika on the east; and by the watersheds of the basins of the Zambesi and the Logé on the south. It therefore comprises all the regions watered by the Congo and its affluents, including Lake Tanganyika with its eastern tributaries.

SECOND SCHEDULE

Northern Rhodesia Customs Tariff.

Article.	Zambesi Basin. A Duty.	Zambesi Basin. B Duty subject to Rebate No. 1.	Congo Basin. C Duty subject to Rebate No. 2.	Congo Basin. D Duty.
	Class I. £ s. d.	£ s. d.	£ s. d.	£ s. d.
Nos.				
1 Acetic acid .....Imperial gallon	—	—	(see Vinegar)	—
2 Ale, beer and cider; all kinds of strength exceeding 3 % of proof spirit ..Imperial gallon	0 2 0	—		—
bulk*	—	0 1 3	0 1 3	0 1 3
bottled	—	0 1 6	0 1 6	0 1 6
3 Animals:				
(*a*) Cattle for slaughter each	1 10 0	1 10 0	1 10 0	1 10 0†
(*b*) Sheep for slaughter each	0 5 0	0 5 0	0 5 0	0 5 0†

* When in vessels of greater content than 1 Imperial Quart.
† Or if less 10 %.

Article.	Zambesi Basin. A Duty.	Zambesi Basin. B Duty subject to Rebate No. 1.	Congo Basin. C Duty subject to Rebate No. 2.	Congo Basin. D Duty.
Nos.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
(*c*) Mules and geldings each	1 0 0	1 0 0	1 0 0	1 0 0†
4 Beads .....lb.	0 0 6¼	0 0 3	0 0 3	0 0 3†
(or whichever shall be the greater).....*ad val.*	25 %	—	—	
5 Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms; and collodion cotton not intended for manufacturing purposes .....lb.	0 0 2½	0 0 2	0 0 2½	0 0 2†
6 Butter, butterine, margarine, ghee and other substitutes for butter ..lb.	0 0 2½	0 0 2	0 0 2½	0 0 2†
7 Candles .....100 lbs.	0 5 0	0 4 2	0 5 0	0 4 2†
8 Cards, playing .....pack	0 0 6	—	—	
(and in addition) ..£100	15 0 0 *ad val.*	20% *ad val.*	20% *ad val.*	10% *ad val.*
9 Cement .....400 lbs.	0 1 3	0 1 0	0 1 3	0 1 0†
10 Chicory and substitutes for coffee or chicory, including chicory root..lb.	0 0 2	0 0 2	0 0 2	0 0 2†
11 Clothing, secondhand for sale per coat, vest or trousers	Prohibited.	Prohibited.	Prohibited.	Prohibited.
12 Coal and patent fuel ton of 2,000 lbs.	0 3 0	0 3 0	0 3 0	0 3 0†
13 Coke.....ton of 2,000 lbs.	0 1 0	0 1 0	0 1 0	0 1 0†
14 Cocoa: (*a*) Raw .....lb.	0 0 1	0 0 1	0 0 1	0 0 1†
(*b*) Ground or manufactured, unsweetened .....lb.	0 0 2	0 0 1½	0 0 2	0 0 1½†
(*c*) Cocoa and milk, chocolate and milk, coffee and milk.....lb.	0 0 2	0 0 1½	0 0 2	0 0 1½†
(*d*) Cocoa butter and cocoa paste ....lb.	0 0 2	0 0 1½	0 0 2	0 0 1½†
15 Coffee: (*a*) Raw .... ,,	0 0 0¾	0 0 0¾	0 0 0¾	0 0 0¾†
(*b*) Roasted, ground or mixed.....lb.	0 0 2	0 0 2	0 0 2	0 0 2†
16 Confectionery, including sweetened cocoa or chocolate, honey, jams, jellies, pudding and jelly powders, preserves, sweetmeats, candied or preserved ginger, or chowchow, and all other kinds compounded, made or preserved with sugar, but not including purely medicinal preparations properly classed as apothecary ware ....lb.	0 0 2½	0 0 2¼	0 0 2¼	0 0 2¼†
17 Corn and grain:				
(*a*) Wheat:—				
i. In the grain 100 lbs.	0 1 2	0 1 0	0 1 2	0 1 0†
ii. Ground or otherwise prepared 100 lbs.	0 2 6	0 2 3	0 2 6	0 2 3†
iii. Bran, wheaten 100 lbs.	0 1 2	0 0 5	0 0 5	0 0 5†
(*b*) Barley, buckwheat, kaffir corn, maize, millet, oats, rye, beans and peas:—				
i. In the grain or raw ..100 lbs.	0 2 0	0 1 10	0 2 0	0 1 10†
ii. Ground, malted otherwise prepared, including samp 100 lbs.	0 2 9	0 2 0	0 2 0	0 2 0†
(*c*) Rice: Not including patent, proprietary or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables 100 lbs.	0 1 0	0 1 0	0 1 0	0 1 0†
18 Dates .....lb.	0 0 0½	0 0 0½	0 0 0½	0 0 0½†
19 Fish, not being of South African taking .....lb.	0 0 1¼	0 0 1	0 0 1¼	0 0 1†
20 Fodder:				
Chaff, hay, lucerne, oat hay, oil-cake and other fodder not otherwise described ....100 lbs.	0 2 0	0 1 6	0 1 6	0 1 6†
21 Fruits:				
(*a*) Preserved of all kinds, bottled, tinned or otherwise preserved, including pulp and candied peel.....lb.	0 0 2¼	0 0 2	0 0 2¼	0 0 2†

† Or if less 10 %.

SECOND SCHEDULE—continued.

Nos.	Article.	Zambesi Basin. A Duty. £ s. d.	Zambesi Basin. B Duty subject to Rebate No. 1. £ s. d.	Congo Basin. C Duty subject to Rebate No. 2. £ s. d.	Congo Basin. D Duty. £ s. d.
	(*b*) Dried, of all kinds, including almonds and nuts .....lb.	0 0 2¼	0 0 2	0 0 2	0 0 2†
22	Gunpowder and other explosives suitable for use in firearms .....lb.	0 0 6	0 0 6	0 0 6	0 0 6
	(and in addition) £100	15 0 0	9 0 0	9 0 0	9 0 0
23	Guns and gun barrels, firearms:				
	(*a*) Single .....barrel	1 0 0	1 0 0	1 0 0	1 0 0
	(*b*) Double and other do.	0 15 0	0 15 0	0 15 0	0 15 0
	(and in either case in addition) ..£100	15 0 0	10 0 0	10 0 0	10 0 0
24	Lard, including compound lard, cottolene, nuttose, and other similar substances for use as food lb.	0 0 1¼	0 0 1	0 0 1¼	0 0 1†
25	Matches:				
	(*a*) Wooden in boxes or packages of not more than 100 matches gross of boxes or packages	0 2 0	0 2 0	0 2 0	0 2 0†
	In boxes containing more than 100 but not more than 200 matches ....gross of boxes or packages	0 4 0	0 4 0	0 4 0	0 4 0†
	And for every 100 additional matches in boxes or packages gross of 100 matches	0 2 0	0 2 0	0 2 0	0 2 0†
	(*b*) Fusees, vestas or wax matches or other patent lights used as such: in boxes or packages containing not more than 50 gross of boxes or packages	0 2 0	0 2 0	0 2 0	0 2 0†
	In boxes or packages of more than 50 but not more than 100 gross of boxes or packages	0 4 0	0 4 0	0 4 0	0 4 0†
	And for every 50 additional in boxes or packages....gross of 50 matches	0 2 0	0 2 0	0 2 0	0 2 0†
	Match plinths to be classed and pay duty as matches.				
26	Meats, preserved, salted or cured fats, soups and other similar substances used as food, but not including extracts and essences or tallow....lb.	0 0 1¼	0 0 1	0 0 1¼	0 0 1†
27	Milk, condensed, desiccated or preserved milk or cream:				
	(*a*) Full cream ..100 lbs.	0 5 2	0 4 2	0 4 2	0 4 2†
	(*b*) Skimmed or separated lb.	Prohibited.	Prohibited.	Prohibited.	Prohibited.
28	Oils, mineral: illuminating and burning Imperial gallon	0 0 1	0 0 1	0 0 1	0 0 1†
29	Onions and garlic, not preserved .....lb.	0 0 0½	0 0 0½	0 0 0½	0 0 0½†
30	Pickles, sauces, chillies and other condiments lb.	0 0 2¼	0 0 2	0 0 2	0 0 2†
31	Pills, imported in packages not for direct sale retail to the public .....lb.	1 0 0	*ad val.* 20%*	*ad val.* 20%*	*ad val.* 10%*
		—	do. 9%	do. 9%	do. 9%
32	Pistols and revolvers..each	0 5 0	0 5 0	0 5 0	0 5 0
	(and in addition) ..£100	15 0 0	—	—	—
33	Potatoes, not preserved 100lbs.	0 3 0	0 1 10	0 1 10	0 1 10†
34	Soap, soap powders and extracts .....100 lbs.	0 4 9	0 4 2	0 4 2	0 4 2†
	(or if greater) £100	25 0 0	20 0 0	20‡ 0 0	–
35	Spices and turmeric ....lb.	0 0 2¼	0 0 2	0 0 2	0 0 2†
36	Spirits:				
	(*a*) Perfumed ..Imperial gallon	1 2 6	1 0 0	1 0 0	1 0 0
	(*b*) Liqueurs, cordials, and mixed spirits, exceeding 3 % of proof spirit Imperial gallon	1 0 0	0 15 0	0 15 0	0 15 0

† Or if less 10%.

* Higher rate to be charged if a patent or proprietary Medicine.

‡ British common soap cannot be charged at higher rate than 4/2 per 100 lbs.

Nos.	Article	Zambesi Basin. A Duty £ s. d.	Zambesi Basin. B Duty subject to Rebate No. 1. £ s. d.	Congo Basin. C Duty subject to Rebate No. 2. £ s. d.	Congo Basin. D Duty. £ s. d.
	(*c*) Other sorts, exceeding 3 % of proof spirit Imperial gallon	0 19 0	0 15 0‖	0 15 0‖	0 15 0‖
	(*d*) South African. Under excise Law 612/- ‖ Imperial gallon	—	—	—	0 15 0
	Note.— No allowance will be made for under proof in excess of 15%.				
	Medicinal and Toilet preparations and essences (liquid) and syrups and tinctures containing over 3% of proof spirit to be classed as spirits under item *b*.				
37	Sugar:				
	(*a*) Candy, loaf, castor, icing, and cube 100 lbs.	0 5 0	0 5 0	0 5 0	0 5 0†
	(*b*) Other kinds including golden and maple syrup, molasses, saccharum, glucose and treacle ....100 lbs.	0 3 6	0 3 6	0 3 6	0 3 6†
	(*c*) Saccharine and other sweetening substances in a concentrated form ..lb.	1 0 0	*ad val.* 20%	*ad val.* 20%	*ad val.* 10%
	Note.—In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied, excepting golden or maple syrup, molasses, saccharum and treacle§.				
38	Tea .....lb.	0 0 4	0 0 4	0 0 4	0 0 4†
39	Tobacco:				
	(*a*) Cigars and cigarillos lb.	0 6 0	0 6 0	0 6 0	*ad val.* 10%
	(and in addition) £100	15 0 0	10 0 0	10 0 0	—
	(*b*) Goorak or gooracco and hookah mixture, and all imitations or substitutes therefor or for tobacco .....lb.	0 6 0	0 6 0	0 6 0	*ad val.* 10%
	(*c*) Snuff .....lb.	0 4 0	0 4 0	0 4 0	*ad val.* 10%
	(*d*) Cigarettes .....lb.	0 4 6	0 4 0	0 4 0	0 4 0†
	(and in addition) £100	15 0 0	—	—	—
	(*e*) Manufactured and cut lb.	0 4 0	0 3 6	0 3 6	0 3 6†
	,, but uncut lb.	0 4 0	0 3 0	0 3 0	0 3 0†
	(*f*) Unmanufactured, but stemmed.....lb.	0 3 0	0 2 6	0 2 6	0 2 6†
	,, and unstemmed .....lb.	0 3 0	0 2 0	0 2 0	0 2 0†
40	Vinegar, extracts or essences of vinegar, acid acetic and pyroligneous of any strength, not exceeding the strength of proof:				
	(*a*) In bottles or vessels of a capacity of not more than one Imperial Quart Imperial Gallon	0 1 1	0 1 0	0 1 0	0 1 0†
	(*b*) In larger vessels or in bulk. Imperial gallon	0 0 7	0 0 6	0 0 6	0 0 6†
	(and in addition in either case for each degree of strength in excess of the strength of proof)	0 0 4	0 0 3*	0 0 3*	no higher than 10%
	Note.—Proof will be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Customs.				
41	Wine:				
	(*a*) Still Wines, not exceeding 20% of spirit Imperial gallon	0 4 0	0 4 0	0 4 0	0 4 0
	(*b*) Still Wines, exceeding 20% but not exceeding 50% of proof spirit ....Imp. gall.	0 8 0	0 8 0	0 8 0	0 8 0
	(*c*) Sparkling Wines ,,	0 12 6	0 9 0	0 9 0	0 9 0
	(and in addition on all the above classes of wine) £100	15 0 0	15 0 0	15 0 0	15 0 0

‖ Per liquid gallon not exceeding strength of proof, and so on in proportion for any greater strength.

† Or if less 10%.

§ See Ch. V. at end of Tariff.

* Maximum rate under "Rhodes clause" is 3s. per gallon on British Acetic Acid and Vinegar Essence.

Nos.	Article	Zambesi Basin. A Duty £ s. d.	Zambesi Basin. B Duty subject to Rebate No. 1. £ s. d.	Congo Basin. C Duty subject to Rebate No. 2. £ s. d.	Congo Basin. D Duty. £ s. d.
	Note.—Wines containing less than 3% of proof spirit are not included in the above, and wines containing more than 50% of proof spirit are classed as spirits.				
	General Note.—24 reputed half pints, 12 reputed pints, 6 reputed quarts, and 4 reputed Imperial quarts to be deemed not less than 1 gallon.				
	Tins, jars or other receptacles of reputed weight, to be deemed not less than such weights.				
	Reputed 12 oz., 14 oz. and 16 oz. packets of candles, to be deemed to be of those weights respectively.				
	Cement in packages of not less than 350 lbs. and not more than 400 lbs. to be deemed to be 400 lbs.				
	Packages of flour or wheaten meal containing not less than 90 lbs. and not more than 100 lbs. to be deemed to be 100 lbs.				
	Oils, mineral, illuminating, and burning in ordinary reputed two 5 American gallon or ten 1 American gallon tins, to be deemed to be not less than 8⅓ Imperial gallons, and two 4 reputed Imperial gallon tins to be deemed to be not less than 8 Imperial gallons.				
	"Proof" means the strength of proof as ascertained by Sykes' hydrometer.				
	CLASS II.—MIXED RATES.				
42	Boots and Shoes £100	15 0 0	9 0 0	9 0 0	9 0 0
	With a minimum per pair of:				
	Men's: over size 6	0 0 9	—	—	—
	Women's: over size 3 to 6	0 0 6	—	—	—
	Children's: up to, and including size 3.....	0 0 3	—	—	—
43	Printed Matter:				
	(a) 1. Catalogues and price lists £100	25 0 0	Free.	Free.	Free.
	(or whichever shall be the greater) lb.	0 0 2	—	—	—
	2. Advertising, including almanacs, calendars, labels, posters and show cards £100	25 0 0	9 0 0	9 0 0	9 0 0
	(or whichever shall be the greater) lb.	0 0 2	—	—	—
	(b) 1. Account and cheque books, printed stationery and forms, scrip, share certificates and promissory notes, cards (Christmas, New Year, birthday, post and pictorial) and bags, paper, printed upon £100	25 0 0	9 0 0	9 0 0	9 0 0
	(c) 2. Directories, guide books and handbooks relating to South Africa and boxes, cardboard, printed upon..£100	25 0 0	Free.	Free.	Free.
44	Vehicles:—				
	(a) Carriages, carts, coaches and wagons, and finished parts thereof, not elsewhere enumerated £100	25 0 0	20 0 0	20 0 0	10%
	(b) Second-hand carriages, carts, coaches and wagons.....per vehicle	10 0 0	—	—	—
	and in addition £100	15 0 0	*ad val.* 20%	*ad val.* 20%	10%
	(but in no case shall the duty be less than 25 % *ad valorem*).				
	Note.—Not including motor cars or bicycles.				

Nos.	Article.	Zambesi Basin. A Duty. £ s. d.	Zambesi Basin. B Duty subject to Rebate No. 1. £ s. d.	Congo Basin. C Duty subject to Rebate No. 2. £ s. d.	Congo Basin. D Duty. £ s. d.
	CLASS III.—25 *ad valorem.*				
45	Beverages:				
	(a) Waters, aerated, mineral and table £100	25 0 0	9 0 0	9 0 0	9 0 0
	(b) Fruit juices, cordials and syrups not elsewhere enumerated £100	25 0 0	9 0 0	9 0 0	9 0 0
	(c) All other kinds not exceeding 3 % of proof spirit ..£100	25 0 0	9 0 0	9 0 0	9 0 0
46	Biscuits, cakes, puddings and pastry £100	25 0 0	9 0 0	9 0 0	9 0 0
47	Blankets and sheets, or rugs, cotton or woollen, or manufactures of cotton and wool commonly used as cotton or woollen blankets or rugs, and cotton quilts, the single article in pairs or in the piece: and coats, jackets or other apparel made of blanketing or baize, not elsewhere enumerated £100	25 0 0	20 0 0	20 0 0	10 0 0
48	Bon-bons, surprise packets and crackers and fancy confectionery.....£100	25 0 0	20 0 0	20 0 0	10 0 0
49	Bricks, (except bath) Fire £100	25 0 0	Free.	Free.	Free.
	Bricks, (except bath) other £100	25 0 0	9 0 0	9 0 0	9 0 0
50	Extracts and Essences of all kinds for food, flavouring or perfumery, not elsewhere enumerated, including concentrated soup.....£100	25 0 0	20 0 0	20 0 0	10 0 0
51	Fireworks of all descriptions £100	25 0 0	20 0 0	20 0 0	10 0 0
52	Harness and saddlery ,,	25 0 0	9 0 0	9 0 0	9 0 0
53	Medicinal preparations, not elsewhere enumerated, other than pills, imported in packages not for direct sale retail to the public when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any disease or affections whatsoever affecting the human or animal bodies £100	25 0 0	20 0 0	20 0 0	10 0 0
54	Oils, essential or perfumed includg. eucalyptus £100	25 0 0	20 0 0	20 0 0	10 0 0
55	Perfumery, cosmetics, dyes, powders, and other preparations for toilet use, not elsewhere enumerated £100	25 0 0	20 0 0	20 0 0	10 0 0
56	Shawls, woollen..... ,,	25 0 0	20 0 0	20 0 0	10 0 0
	CLASS IV.—3 % *ad valorem.*				
57	Ambulance materials, imported by recognised associations, corps, or hospitals, lawfully established for instruction or drill in first aid to the wounded.....£100	3 0 0	Free.	Free.	Free.
58	Ammonium: anhydrous, chloride (sal-ammoniac) and nitrate: in bulk £100	3 0 0	,,	3 0 0	,,
	Ammonia, carbonate of: in bulk.....£100	3 0 0	,,	Free.	,,
59	Asbestos, packing and boiler compositions £100	3 0 0	,,	,,	,,
60	Assay apparatus and assay mabor £100	3 0 0	,,	3 0 0	,,
61	bands and belting of all kinds for driving machinery, boiler tubes, bolting cloth and mill silk ,.....£100	3 0 0	,,	Free.	,,
62	Barytes and pumice: in bulk.....£100	3 0 0	,,	3 0 0	,,
63	Battery cloth and baize, gauze, matting, sieving, and screening for use in connection with machinery and apparatus, including brattice cloth, but not including cocoanut matting £100	3 0 0	,,	3 0 0	,,

SECOND SCHEDULE—continued.

Nos.	Article.	Zambesi Basin. A Duty. £ s. d.	Zambesi Basin. B Duty subject to Rebate No. 1. £ s. d.	Congo Basin. C Duty subject to Rebate No. 2. £ s. d.	Congo Basin. D Duty. £ s. d.
64	Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for boots and shoes £100	3 0 0	Free.	3 0 0	Free.
65	(a) Bookbinders' requisites, consisting of boards, cloths, leather, marble paper, skin, thread, tape, vellum, webbing, wire £100	3 0 0	,,	Free	,,
	(b) Gold and silver leaf, parchment, imitation leather, binders' paper, and cardboard and linen board £100	3 0 0	,,	3 0 0	,,
66	Bottles and jars of common glass or earthenware and bottles ordinarily used for aerated waters: empty £100	3 0 0	,,	Free.	,,
67	Brass and copper and composition metal: in bars, ingots, plates, and sheets: plain including perforated but otherwise unmanufactured ..£100	3 0 0	,,	,,	,,
68	Calcium: carbonate, caustic, chloride, chlorate, bi-sulphite: in bulk £100	3 0 0	,,	3 0 0	,,
69	Carbonic acid gas.... ,,	3 0 0	,,	3 0 0	,,
70	Cement, liquid, for tube mills.....£100	3 0 0	,,	3 0 0	,,
71	Chains for hauling .. ,,	3 0 0	,,	3 0 0	,,
72	Chimneys: metal (smoke stacks) £100	3 0 0	,,	3 0 0	,,
73	Collodion cotton and glycerine and kieselguhr: in bulk for manufacturing purposes £100	3 0 0	,,	3 0 0	,,
74	Confectioners' requisites, namely, moulding starch, gelatine and unsweetened desiccated cocoanut in bulk..£100	3 0 0	,,	3 0 0	,,
75	Corks and bungs and corkwood, unmanufactured £100	3 0 0	,,	Free.	,,
76	Cranes, elevators and shears £100	3 0 0	,,	3 0 0	,,
77	Crucibles, cupels, cupelling furnaces, graphite, ingot moulds, retorts and furnaces for roasting minerals £100	3 0 0	,,	3 0 0	,,
78	Cyanide of potassium and of sodium: sulpho-cyanide of potassium, sodium and calcium £100	3 0 0	,,	3 0 0	,,
79	Disinfectants, in bulk, provided that they are of a standard approved by the High Commissioner £100	3 0 0	,,	Free.	,,
80	Emery: in bulk, emery cloth and paper, emery wheels £100	3 0 0	,,	3 0 0	,,
81	Felt, rubberoid, uralite, and similar substances for building purposes £100	3 0 0		3 0 0	,,
82	Fireclay and terra alba ,,	3 0 0	,,	Free.	,,
83	Fire escape and fire extinguishing appliances and apparatus £100	3 0 0	,,	,,	,,
84	Fruits: fresh or green, including cocoa-nuts..£100	3 0 0	,,	,,	,,
85	Glue in bulk ..... ,,	3 0 0	,,	,,	,,
86	Gypsum (sulphate of lime or plaster of Paris), in bulk £100	3 0 0	,,	3 0 0	,,
87	Haircloth and springs for furniture £100	3 0 0	,,	Free.	,,
88	Hops ..... ,,	3 0 0	,,	,,	,,
89	Hose: conveying .... ,,	3 0 0	,,	3 0 0	,,
90	Hubs, nine inches and under, rims, spokes, felloes, shafts, tent bows and poles, cut or fashioned, not finished, except when for wagons and carts commonly used for the conveyance of goods £100	3 0 0	,,	3 0 0	,,
91	India-rubber, unmanufactured.....£100	3 0 0	,,	3 0 0	,,
92	Iron and steel:				
	(a) Rough and rolled, but otherwise unmanufactured £100	3 0 0	Free.	Free.	Free.
	(b) Plain perforated, galvanized, not corrugated sheets £100	3 0 0	,,	,,	,,
	(c) Angle, bar, channel, hoop, rod, plate, H.T., and similar iron or steel, not perforated or put together or worked up in any way for structural or other purposes; not elsewhere enumerated £100	3 0 0	,,	,,	,,
	(d) Galvanized or corrugated sheets ..£100	3 0 0	,,	3 0 0	,,
93	Jacks: Screw..... ,,	3 0 0	,,	3 0 0	,,
	Ditto Hydraulic.... ,,	3 0 0	,,	Free.	,,
94	Launches, tugs and lighters; provided that when condemned or landed to be broken up, duty shall be paid at the Customs on the hull and all fittings, according to the tariff that may then be in force.. .....£100	3 0 0	,,	,,	,,
95	Lead: bar, pipe, sheet ,,	3 0 0	,,		,,
	Ditto foil, and acetate of £100	3 0 0	,,	0 0	
96	Leather: patent, enamelled, roan and morocco, and pig-skin in the piece, and valve hide £100	3 0 0	,,	Free.	,,
97	Lifts: power, including the gates £100	3 0 0	,,	,,	
98	Machinery:				
	(a) Machinery, apparatus, appliances and implements (not including material, vehicles, mechanics' tools, domestic machines or harness) for agricultural, manufacturing, mining, bookbinding, printing and other industrial purposes.....£100	3 0 0	,,	,,	,,
	(b) Machinery, apparatus, appliances, implements and electric material used in connection therewith for the generation, storage, transmission, distribution of and lighting by, gas or electric power, but not including electroliers, handlamps or fancy fittings £100	3 0 0	,,	,,	,,
99	Magnesium, sulphate: in bulk £100	3 0 0	,,	3 0 0	,,
100	Metal of all sorts in bars, blocks, ingots and pigs for founding not elsewhere described ..£100	3 0 0	,,	Free.	,,
101	Metal shaft sets, and rails, buckets, skips, tracks and tubs wheeled or otherwise for hauling on rails or wires ..£100	3 0 0	,,	,,	,,
102	Packing and lagging for engines, machinery, piping and buildings £100	3 0 0	,,	,,	,,
103	Paper: all plain paper in its original mill ream, wrapper or reels, not less in size than 16 inches by 15 inches, not including feint or ruled papers or blotting, brown, cartridge, drawing, manifold, packing or tissue papers ..£100	3 0 0	,,	,,	,,
104	Pipes: piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including cocks, meters and taps, but not including grids, manhole covers and fittings, surface boxes, down-piping and guttering £100	3 0 0	,,	,,	,,

Nos.	Article.	Zambesi Basin. A Duty. £ s. d.	Zambesi Basin. B Duty subject to Rebate No. 1. £ s. d.	Congo Basin. C Duty subject to Rebate No. 2. £ s. d.	Congo Basin. D Duty. £ s. d.
105	Potassium and sodium: Carbonate, bi-carbonate, caustic, silicate and permanganate: in bulk £100	3 0 0	Free.	Free.	Free.
	Chlorate, bi-chromate, red and yellow prussiate of: in bulk..£100	3 0 0	"	3 0 0	"
106	Presses: wool, hay, straw and forage £100	3 0 0	"	Free.	"
107	Printing, lithographic and ruling inks £100	3 0 0	"	"	"
	Printers' bronze, roller composition and stamping colours £100	3 0 0	"	3 0 0	"
108	Railway construction or equipment requisites, as follows: Rails, sleepers, fastening for rails or sleepers, girders, iron bridge-work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water tanks, turn-tables, permanent or fixed signals, weighbridges and railway lamps.....£100	3 0 0	"	Free.	"
109	Resin: in bulk..... "	3 0 0	"	"	"
110	Saddle trees ..... "	3 0 0	"	"	"
111	School furniture and requisites, being all articles certified by the Administrator to be for use in any school..£100	3 0 0	"	"	"
112	Sheep dip, sheep dipping powders, materials suitable only for dip and dipping tanks.... £100	3 0 0	"	"	"
113	Slates for roofing.... "	3 0 0	"	3 0 0	"
114	Sprayers and sprinklers and other apparatus for destroying pests or diseases in stock, plants or trees..... £100	3 0 0	"	Free.	"
115	Springs, axles, steps, and other metal parts not ordinarily made in the Territory for carts, carriages, coaches and wagons £100	3 0 0	"	3 0 0	"
116	Staves, not worked further than roughly fashioned £100	3 0 0	"	Free.	"
117	Substances for destroying pests or diseases in stock, plants or trees: sulphate of copper, arsenic and arsenious acid, arseniate of soda £100	3 0 0	"	"	"
118	Tanks and vats, suitable and intended for mining purposes, and substructures for the same..£100	3 0 0	"	3 0 0	"
119	Telegraphs and telephones; materials and instruments for use in construction and working of telegraph and telephone lines....£100	3 0 0	"	Free.	"
120	Thread: boot and shoe makers', saddlers' and sailmakers', and seaming twine and binding twine and harvest yarn £100	3 0 0	"	"	"
121	Tin and zinc: bar, plate or sheet; plain or perforated, but otherwise unmanufactured ..£100	3 0 0	"	"	"
	Zinc fume, dust and shaving..... £100	3 0 0	"	3 0 0	"
122	Traction engines, power lorries, and trailers for the same, stonecrushers, steam rollers, and street sweeping machines. £100	3 0 0	"	Free.	"
123	Tramway construction and equipment requisites as follows: Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge work, culvert tops, cars, trolleys, water tanks, and turntables.....£100	3 0 0	"	"	"
124	Vegetables, fresh or green, but not including garlic, potatoes or onions.£100	3 0 0	"	"	"
125	Water boring and pumping apparatus and pumps, but not including beer pumps.. £100	3 0 0	Free.	Free.	Free.
126	Wire and wire netting for fencing, droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders and other materials, or fastenings of metal ordinarily used for agricultural or railway fencing, baling wire and fruit tree netting..... £100	3 0 0	"	"	"
127	Wire for making mattresses..... £100	3 0 0	"	"	"
128	Wire rope ..... "	3 0 0	"	"	"
129	Wood: (a) Unmanufactured £100	3 0 0	"	3 0 0	"
	(b) Ceiling and flooring boards: planed, tongued and grooved.... £100	3 0 0	"	3 0 0	"
	CLASS V.—FREE.				
130	Cancelled	—	—	—	—
131	All animals bred and articles grown, produced or manufactured within such Colony, State, or Territory, as may from time to time be approved by the Administrator with the consent of the High Commissioner ..... Except: Spirits, beer, patent medicines and sulphuric acid or blasting compounds, distilled or manufactured within such Colony, State, or Territory as may from time to time be approved by the Administrator with the consent of the High Commissioner, in case of the imposition of a duty or the prohibition of manufacture for sale. *Note.* — This Tariff Number only applies to goods intended for consumption in that portion of the Territory which does not fall within the Congo Basin. If intended for consumption in the Congo Basin, they must be cleared under their respective Tariff Numbers as in the case of oversea goods.	Free.	Free.	Free.	See Note.
132	Animals, living, not elsewhere enumerated ...	"	"	"	Free.
133	Appointments and uniforms for military, naval, volunteer or other (Imperial or Colonial) forces of His Majesty	"	"	"	"
134	Atlases, charts, globes and maps	"	"	"	"
135	Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal and minerals and bagging and sacking in the piece.....	"	"	"	"
136	Band instruments and stands the *bona fide* property of any military, naval or volunteer corps and not the property of individuals.....	"	"	"	"
137	Bones, feathers, grass, ivory, hair, hoofs, horns, moss, shells, skins, teeth, wool and other parts of animals, birds, fishes, or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state	"	"	"	"

SECOND SCHEDULE—continued.

Nos.	Article.	Zambesi Basin. A Duty.	Zambesi Basin. B Duty subject to Rebate. No. 1.	Congo Basin. C Duty subject to Rebate. No. 2.	Congo Basin. D Duty.
138	Books and music, printed, including newspapers and periodicals, not being foreign unauthorised prints of any British or South African copyright work, the importation of which is prohibited, not being advertising matter elsewhere enumerated	Free.	Free.	Free.	Free.
139	Borax, boracic acid, bromine, litharge, manganese dioxide and quicksilver.....	,,	,,	,,	,,
140	Bottles and jars of common glass or earthenware, imported full of any article liable to a rated duty only.....	,,	,,	,,	,,
141	Bullion (in the bar or sheet), coin, specie, bank-notes, and other paper currency	,,	,,	,,	,,
142	Carriages, carts, wagons, and other wheeled vehicles, the manufacture of the Union of South Africa or of any Territory which is a party to a Customs Agreement entered into with the Union	,,	,,	,,	,,
143	Church decorations, altars, bells, fonts, lecterns, pulpits, organs, plate or vestments, and illuminated windows, imported by or for presentation to any religious body	,,	,,	,,	,,
144	Coir, candle wick, cotton, copra, flax, fibre, flock, hemp and jute; raw, waste or unmanufactured	,,	,,	,,	,,
145	Consular uniforms and appointments, and printed official consular stationery	,,	,,	,,	,,
146	Cork dust, paper shavings, sawdust, husks, and other waste substances, intended and suitable for use only as packing material	,,	,,	,,	,,
147	Cups, medals, and other trophies imported for presentation as prizes at examinations, exhibitions, shows or other public competitions for skill or sport, for bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science or for honourable or meritorious public service or for rifle shooting by Imperial or Colonial forces, or recognised rifle associations, not being for the purpose of advertisement; provided that such articles shall on importation, or delivery free from the customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which they are presented	,,	,,	,,	,,
148	Diagrams, designs, drawings, models and plans..	,,	,,	,,	,,
149	Diamonds and other gems, or precious stones, in their rough state	,,	,,	,,	,,
150	Dye nuts, gambier, myrobalans, sumach, valonia and dye stuffs for leather; and alum	,,	,,	,,	,,
151	Engravings, lithographs and photographs, not including enlargements or reproductions of photographs, and not being labels or advertisements elsewhere enumerated.....	,,	,,	,,	,,

Nos.	Article.	Zambesi Basin. A Duty.	Zambesi Basin. B Duty subject to Rebate No. 1.	Congo Basin. C Duty subject to Rebate No. 2.	Congo Basin. D Duty.
152	Fish fry and ova.....	Free.	Free.	Free.	Free.
153	Fish: fresh, dried, cured or salted, of South African taking and raw oil from fish of South African taking	,,	,,	,,	,,
154	Guano and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilizers or manures	,,	,,	,,	,,
155	Ice	,,	,,	,,	,,
156	Life-boats, belts and buoys and other life-saving apparatus imported by any recognised society..	,,	,,	,,	,,
157	Marble in the rough or sawn.....	,,	,,	,,	,,
158	Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers in bulk ..	,,	,,	,,	,,
159	Oils, palm, palm kernel, cotton seed and cocoanut, in bulk, for manufacturing purposes and under such conditions and regulations as the Customs may prescribe..	,,	,,	,,	,,
160	Paintings, pictures, picture books and etchings, not being advertisements or labels elsewhere enumerated	,,	,,	,,	,,
161	Platinum, chloride of, and platinum wire	,,	,,	,,	,,
162	Public stores, imported or taken out of bond by, and *bona fide* for the sole and exclusive use of the Government of His Britannic Majesty, and of the Government of the Territory, provided that a certificate be delivered to the Customs authorities given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government: and provided further that no portion of such stores used or unused, shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs and the payment of the duties to him by the Officer selling or disposing of such public stores at the rate leviable at the date of sale	,,	,,	,,	,,
163	Rattans, cane and bamboo; unmanufactured..	,,	,,	,,	,,
164	Sculptures, being original works of art	,,	,,	,,	,,
165	Seeds, bulbs, plants and tubers, for planting or sowing only, not including edible kinds of fodder	,,	,,	,,	,,
166	Specimens illustrative of natural history and exhibits for public museums or scientific purposes, and antiquities for the same purpose	,,	,,	,,	,,
167	Stone linings and pebbles for tube mills.....	,,	,,	,,	,,
168	Sulphur: in bulk	,,	,,	,,	,,
169	Sulphurous anhydride	,,	,,	,,	,,
170	Tallow	,,	,,	,,	,,
171	Tobacco, the produce of the Union of South Africa or of any territory which is a party to a Customs agreement entered into with the Union, imported into the Territory overland	,,	,,	,,	,,

Article.	Zambesi Basin. A Duty.	Zambesi Basin. B Duty subject to Rebate No. 1.	Congo Basin. C Duty subject to Rebate No. 2.	Congo Basin. D Duty.
Nos.				
172 Vaccine virus, toxin and serum; and rennet	Free.	Free.	Free.	Free.
173 Wax, viz.: paraffin and stearine, and stearine grease, ordinarily used in the manufacture of candles or explosives ..	,,	,,	,,	,,
174 Wood meal and wood pulp	,,	,,	,,	,,
	CLASS VI.			
175 All goods, wares and merchandise, not elsewhere charged with duty, and not enumerated in the Free List, and not prohibited to be imported into the Territory, shall be charged with a duty of 15 % *ad valorem* if foreign or 9 % *ad valorem* if British. *ad val.*	15 %	9 %	9 %	9 %
With the exception of those articles on which 12 % is levied .. *ad val.*	15 %	12 %	15 %	10 %

III.—GOVERNMENT NOTICE NO. 4, OF JANUARY 31, 1913, SUSPENDING OR GRANTING REBATE OF CERTAIN DUTIES.

(Northern Rhodesia Government Gazette No. 2, of February 22, 1913.)

It is hereby notified for public information that His Honour, the Administrator in the exercise of the powers conferred upon him by Section *eight* of "The Northern Rhodesia Customs Proclamation, 1912," with the approval of His Excellency the High Commissioner has so far as regards the whole Territory been pleased to:

1.—Suspend the duty imposed upon fresh, chilled and frozen meat and animals for slaughter;

2.—Grant a rebate of the whole of the duty upon goods intended for consumption in places outside the Territory;

and has so far as regards that portion of the Territory within the Zambesi Basin been pleased to:

3.—Grant a rebate of the whole of the duty upon Methylated spirits or alcohol of South African or Rhodesian manufacture intended solely for manufacturing or scientific purposes or for fuel.

4.—Grant a rebate of the duties on wines and spirits for the use of the Administrator subject to the provisions of the Customs Regulations which may be in force with respect to such goods.

IV.—GOVERNMENT NOTICE NO. 17, OF FEBRUARY 12, 1913, GRANTING CERTAIN REBATES OF DUTY.

(Northern Rhodesia Government Gazette No. 2, of February, 22, 1913.)

It is hereby notified for public information that:

1.— . . . . . .

2.—Pursuant to Section *five* of "The Northern Rhodesia Customs Proclamation, 1912," a rebate similar to that for which provision is made in Section *four* of the said Proclamation will be granted *mutatis mutandis* in a like manner and to a like extent and under similar provisions of any duty payable upon goods imported into the Zambesi Basin being the growth, produce or manufacture of the Dominion of Canada, the Commonwealth of Australia, or the Colony of New Zealand, the Canadian Government having admitted the portion of the Territory of Northern Rhodesia within the Zambesi Basin to the benefits of the British Preferential Tariff of Canada and the respective Governments of the said Commonwealth of Australia and Colony of New Zealand having granted equivalent privileges to the said portion of the Territory of Northern Rhodesia within the Zambesi Basin.

V.—GOVERNMENT NOTICE NO. 25, OF APRIL 19, 1913, RELATING TO SPECIAL DUTIES ON SUGAR.

(Northern Rhodesia Government Gazette No. 4, of April 26, 1913.)

The following revised list of Special duties payable on Sugar imported into that portion of the Territory lying outside the Congo Basin from the undermentioned Countries in accordance with the note to Tariff Item No. 37 is published for general information:

	per	Raw Sugars.	Refined Sugars.	Other Sugars.
Argentine Republic ..	100 lbs.	5 5	7 2	3 9 (Candied)
Brazil	,,	12 11	12 6	—
Chile.....	,,	2 1¾	4 9	—
Costa Rica	,,	5 5½	5 4	7 4 (white)
Japan	,,	—	—	0 11½ (Candied)
Mexico.....	,,	1 6	1 1	—
Nicaragua.....	,,	2 6	12 5	—
Portuguese Colony of Mozambique	,,	4 10	4 8	—
Roumania.....	,,	5 6	7 3	—
Russia	,,	2 2¾	2 11½	—
Spain.....	,,	7 11	7 11	—

VI.—PROCLAMATION NO. 196, OF 19TH AUGUST, 1913, BY THE HIGH COMMISSIONER FOR SOUTH AFRICA, GOVERNOR-GENERAL AND COMMANDER-IN-CHIEF IN AND OVER THE UNION OF SOUTH AFRICA, GRANTING REBATE OF CUSTOMS DUTY ON GOODS REMOVED TO THE BELGIAN CONGO OR GERMAN SOUTH-WEST AFRICA.

(The Union of South Africa Government Gazette of 22nd August, 1913,)

Whereas it is provided by the Customs laws of the Union that the Governor-in-Council may from time to time, by proclamation, grant a rebate of the whole or any part of the Customs duty payable upon any goods imported or warehoused on importation into the Union, and removed to any Colony, Territory, or State outside the Territories of the Union, Southern and North-Western Rhodesia, Basutoland, the Bechuanaland Protectorate, and Swaziland, and whereas it is deemed desirable to encourage trade with places in the Belgian Congo and German South-West Africa:

. . . . . .

Now, therefore, under and by virtue of the power and authority vested in him, the Governor-General hereby proclaims, declares and makes known that, under the prescribed regulations, a rebate of the whole of the Customs duty originally paid will be allowed on all goods (other than beer, wines, spirits, tobacco, cigars and cigarettes) removed from any place in the Union at which Customs officers are stationed, to any place in the Belgian Congo, or German South-West Africa, with effect from the 1st September, 1913.

BRITISH NYASALAND (LATE BRITISH CENTRAL AFRICA)

THE CONSOLIDATING CUSTOMS ORDINANCE NO. 8, OF 31ST OCTOBER, 1906.

(British Central Africa Gazette of October 31, 1906.)

1. This Ordinance may be cited as "The Consolidating Customs Ordinance, 1906."

2. The following Regulations and all Rules, Proclamations and Notices made and published thereunder are hereby repealed:

(*a*) The Customs Regulations, 1895.
(*b*) The Customs Regulations Amendment Regulation, 1898.
(*c*) The Queen's Regulations for Levying Road and River Duties, Wharfage Dues and Registration Fees on Goods Imported into the British Central Africa Protectorate, 1896.
(*d*) The Guarding Transit Goods Regulations, 1899.

3. This Ordinance shall extend to the British Central Africa Protectorate, and to the Protectorate waters; and the term "the Protectorate" shall be construed accordingly.

. . . . . .

5. (*a*) In respect of all goods lawfully imported into or exported from the Protectorate there shall be paid to the Commissioner the duties set out in Schedule I. hereto, provided that such duties shall not be levied or payable on any goods which on importation are brought to a Transit Station and are duly declared to be in Transit and in respect of which the provisions hereinafter contained as to Goods in Transit are duly observed.

(*b*) On all imports of Distilled and Alcoholic Liquors the Import Duties prescribed by the "British Central Africa Liquor Ordinance, 1904" and all Ordinances amending same whether now in force or hereafter enacted shall be paid and the said Ordinances, in so far as they relate to Customs matters, shall be read as one with this Ordinance and all the provisions of this Ordinance shall apply thereto.

(*c*) The Commissioner may by notice in the *Gazette* or otherwise rescind, revoke, amend or vary the said Schedule I. either in whole or in part or in respect of any particular importation or exportation of goods or class of goods, and may grant rebates, drawbacks or otherwise vary the said Schedule as he shall deem fit and all such rescissions, revocations, amendments or variations shall take effect subject to disallowance by the Secretary of State from such date as the Commissioner shall order.

6. (*a*) In respect of all goods lawfully imported into or exported from the Protectorate there shall be paid for Road and River Duties, Wharfage Dues, Registration Fees, Re-importation Certificates, Licences to import and charges other than Import and Export Duties the fees set out in Schedule II. hereto.

(*b*) The Commissioner shall have the like powers, exercisable in the like manner of rescission, revocation, amendment and variation of the said Schedule as are exercisable by him under Section 5 (*c*) hereof in respect of Schedule I.

7. Where any exemption is claimed from payment of any Customs Duties or other fees or charges in respect of which provision is made for exemption by or under this Ordinance, the burden of proof shall lie upon the person so claiming to show that he is entitled to such exemption.

. . . . . .

IMPORTATION AND WAREHOUSING.

20. It shall be lawful to import within the Protectorate any goods the importation of which is not prohibited by or under Section 22 hereof and to warehouse the same, without payment of duty on the first entry thereof: Provided always that the duties on such goods as the Commissioner may from time to time direct shall be paid on the first importation thereof and such goods shall not be warehoused either for home consumption or exportation.

21. No goods shall be deemed to be imported from any particular place unless they are imported direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods or after the same shall have been actually landed at such place.

22. The importation of any of the following goods is prohibited, whether for home use or consumption or in course of transit, that is to say:

(*a*) False or counterfeit coin, or coin not of the established standard in weight or fineness, or counterfeit banknotes, postal orders or money orders, bonds and the like.
(*b*) Indecent or obscene prints, paintings, photographs, books, cards, lithographs, or other engravings, or any other indecent or obscene articles.
(*c*) Provisions which are unfit for human food.
(*d*) Any seeds or plants the importation of which is prohibited by or under any Regulations, Ordinances or Rules now in force or hereafter enacted.
(*e*) Cattle, sheep, or other animals the importation of which is for the time being prohibited by or under any Regulations, Ordinances or Rules now in force or hereafter enacted.
(*f*) Any goods the importation of which is for the time being prohibited by any proclamation made by the Commissioner for the protection of the public health or other purposes of public policy.
(*g*) Articles of foreign manufacture bearing the name, address, or trade-mark of any manufacturer of or a dealer in such articles resident in the United Kingdom or in any British possession or Protectorate, or

in Cyprus, or bearing the name of any place in the United Kingdom or any British possession or Protectorate, or in Cyprus, and calculated to impart to them a special character of British manufacture.

(*h*) Machine-guns, breech-loading rifles, cannons, magazine-guns or other firearms and their cartridges, bullets, shot, or other ammunition: Provided that the Commissioner may by licence authorize any person to import, whether for home use or in course of transit, any specified arms or ammunition. Such licence shall be in the form and be granted on payment of the stamp duty, for the time, and under the conditions and limitations which the Commissioner may prescribe and may be revoked, varied, or suspended by the Commissioner whenever he may think fit.

Any person importing goods in breach of this section or being in any way concerned in such importation, shall be liable to imprisonment for any period not exceeding three months, or to a fine not exceeding £50, or to both, and the goods in respect of which the offence was committed may be forfeited.

. . . . . .

V.—GOODS IN TRANSIT.

65. Subject to the Rules as to Goods in Transit hereinafter provided all Goods in Transit shall be free from Import and Export Duties, but there shall be paid to the Commissioner as fair compensation for expenditure in the interests of trade the fees set out in Schedule IV. hereof and the Commissioner shall have the like powers exercisable in the same manner of rescission, revocation, amendment and variation of the said Schedule as are exercisable by him under Section 5 (*c*) hereof in respect of Import and Export Duties: Provided always that the Commissioner may from time to time by notice in the *Gazette* direct that such goods as are in such notice specified shall be exempt from payment of all or any of the fees set out in the said Schedule.

. . . . . .

SCHEDULE I.

A.—IMPORTS.

1. Save as hereinafter provided a duty of 10% *ad valorem* shall be charged on all goods imported into the Protectorate.

The words *ad valorem* shall be taken to refer to the value of goods as they lie at the port of shipment, exclusive of trade discounts and of freight, insurance and other charges.

2. On distilled liquors there shall be paid the following import duties, that is to say:

(*a*) On all distilled liquors with the exceptions hereinafter mentioned there shall be paid import duty at the rate of fifteen shillings per gallon proof spirit as ascertained by the Sikes hydrometer and so on in proportion for any greater or less degree of strength or any greater or less quantity.

(*b*) On scents, perfumes and other similiar mixtures containing only alcohol, water and essential oil or attar there shall be paid import duty at the rate of 10% *ad valorem*.

(*c*) On preparations containing alcohol so mixed with wood naphtha or methylic alcohol as to make them totally unfit for use as a potable spirit there shall be paid import duty at the rate of 10% *ad valorem*.

3. The following goods shall be exempt from import duty:

1. Goods imported by and for the use of the Government of the Protectorate.
2. Current coin of the realm.
3. Agricultural and industrial machinery, farming implements and all apparatus and plant usually and principally employed in farming operations.
4. Materials for making roads, bridges, railways, tramways and telegraphs.
5. Trees, plants and seeds intended for cultivation, the importation of which is not expressly prohibited.
6. Manures and insecticides.
7. Unmanufactured tobacco leaf imported solely for the purpose of rehandling and for packing for export from the Protectorate.
8. Cycles and other vehicles and parts of accessories of cycles or vehicles.
9. Horses, mules and donkeys.
10. Live stock.
11. Printed matter; which term shall include books, newspapers, periodicals, music, catalogues and price lists, but not stationery.
12. Personal baggage of passengers, which is in actual use at the time of importation, including clothes which have been worn, a reasonable quantity of jewellery which is in use by the passenger and which is not being imported except for his own use, bedding, articles for the toilet and medicines which are in actual use by the passenger, also binoculars, photographic cameras, sewing machines which have been used and scientific instruments intended for the private or professional use of the passenger and not intended for trading purposes. New and unworn wearing apparel or any goods which are being imported by a passenger for the use of or on account of other persons, and any form of alcohol, firearm or weapon of any description, save as hereinafter provided, and any medicines or provisions beyond what the Comptroller of Customs shall consider to be a reasonable amount, shall not be deemed to be the personal baggage of passengers.
13. Naval, Military and Civil Service uniforms imported by officers in the Protectorate service including the necessary arms, badges and accoutrements.
14. Camp kit, one pair of field glasses, one revolver or other pistol permitted by the Army Regulations, with 100 rounds of ammunition for same, imported by Officers of troops, stationed in the Protectorate.
15. Samples, which the Comptroller of Customs shall decide to be of no commercial value.
16. Cups, medals or other trophies imported for presentation as prizes at exhibitions, shows or other public competitions provided such articles shall, on importation, bear engraved or otherwise indelibly marked upon them the name of the presenter and the occasion on or purpose for which presented.
17. Gunny bags, gunny cloth, sacking and hooping and other materials to be used for packing cotton or other produce of the Protectorate for export.
18. Goods imported by and for the use of Consular Officers of the United States of America, Mexico, Cuba and the Argentine Republic.
19. Tombstones and ornaments for graves, memorial windows, tablets and brasses.
20. Boats, yachts and ships or parts of such.
21. Native foodstuffs grown or raised in adjacent territory
22. Disinfectants of all kinds.

4. Where the import duty amounts to less than threepence a sum of threepence shall be charged and where such duty exceeds threepence or any multiple thereof an additional threepence shall be charged in lieu of such excess. Provided that in the case of goods imported by post the minimum duty shall be threepence and thereafter at the rate of 10% *ad valorem* to the nearest penny.

5. A rebate of the full import duty on all goods lawfully re-imported into the Protectorate shall be allowed upon the following conditions:

1. That a certificate containing a full description of the articles to be re-imported be obtained from a Customs Officer at the time of exportation, which certificate must be produced on re importation.
2. That the articles re-imported are those actually described in the certificate and are re-imported within twelve months from the date of exportation.

B.—EXPORTS.

1. A duty of 9*d*. per lb. shall be charged on all ivory.
3. A duty of 1*d*. per lb. shall be charged on hippopotamus teeth and rhinoceros horns.
4. A duty of 1*s*. per ounce shall be charged on gold other than gold coin.

SCHEDULE II.

Road and River Dues, Wharfage Dues, Registration Fees, Re-importation Certificates and other charges.

1. In respect of all imports whether for home use or consumption or in transit to places outside the Protectorate, there shall be charged road and river dues at the rate of 1*s*. per cwt. or fraction thereof save as hereinafter provided.

2. No road and river dues shall be charged in respect of:

1. Goods imported by and for the use of the Government of the Protectorate.
2. Current coin of the realm and current coin of any nationality in transit.
3. Live stock.
4. Unmanufactured tobacco leaf as defined in Schedule I.
5. Printed matter as defined in Schedule I.
6. Goods imported by post.
7. Goods imported by and for the use of Consular Officers of the United States of America, Mexico, Cuba and the Argentine Republic.
8. Goods passing through the Protectorate in transit to and from North Eastern Rhodesia.
9. Personal baggage of soldiers of the King's African Rifles.
10. Native foodstuffs.
11. All articles lawfully re-imported into the Protectorate upon the same conditions as those set out in Schedule I. in respect of import duty under the like circumstances.

3. In respect of all goods lawfully imported or exported and whether for home consumption or in transit there shall be charged wharfage dues at the rate of ½ per cent. *ad valorem* save as hereinafter provided.

Where such dues amount to less than 3*d*. a sum of 3*d*. shall be charged and where such dues exceed 3*d*. or any multiple thereof an additional 3*d*. shall be charged in lieu of such excess. No wharfage dues shall be charged in respect of:

1. Goods imported by and for the use of the Government of the Protectorate.
2. Current coin of the realm and current coin of any nationality in transit.
3. Imported live stock.
4. Unmanufactured tobacco leaf as defined in Schedule I.
5. Passengres' baggage on exportation.
6. Printed matter as defined in Schedule I.
7. Goods imported by post.
8. Goods imported by and for the use of Consular Officers of the United States of America, Mexico, Cuba and the Argentine Republic.
9. Personal baggage of soldiers of the King's African Rifles.
10. Native foodstuffs.

4. In respect of all imports exempt from the payment of import duties, and of all goods in transit there shall be charged a registration fee of 6*d*. per package save as hereinafter provided. No registration fee shall be charged in respect of:

1. Goods imported by and for the use of the Government of the Protectorate.
2. Current coin of the realm.
3. Live stock.
4. Unmanufactured tobacco leaf as defined in Schedule I.
5. Goods in transit to and from North Eastern Rhodesia.
6. Goods imported by and for the use of Consular Officers of the United States of America, Mexico, Cuba and the Argentine Republic.
7. Personal baggage of soldiers of the King's African Rifles.
8. Native foodstuffs.

Fees paid for registration will not be deducted from the amount of import duty due when goods in transit fail to pass out of the Protectorate.

5. A fee of 2*s*. 6*d*. shall be charged for each re-importation certificate.

6. In addition to the ordinary import duty the following charges are prescribed:

1. On each licence to import firearms and ammunition 2*s*. 6*d*.
2. On each annual licence to import alcoholic liquors for sale £10.
3. On each permit to remove alcoholic liquors from bond or King's Warehouse (for each consignment) 2*s*. 6*d*.

7. Rent in King's Warehouses:
For each package per month or part thereof 6*d*.

SCHEDULE III.

CUSTOMS AND TRANSIT STATIONS.

The following shall be Customs and Transit Stations:
Port Herald, Chiromo, Chikwawa, Neno, Blantyre, Mlanje, Zomba, Chikala, Ncheu, Fort Johnston, Kota-Kota, Ngara, Lilongwe, Dowa, Dedza, Chintechi, Mzimba, Karonga.

SCHEDULE IV.

GOODS IN TRANSIT.

In respect of all goods in transit, not specially exempt, there shall be charged the following fees only:

Road and River dues.	As prescribed in Schedule II.
Wharfage dues.	
Registration fee.	
Duty on licence to import firearms and ammunition.	

BRITISH EAST AFRICA

MONEY, WEIGHTS AND MEASURES.—1 rupee (100 cents) = 1s. 4d. Weights and measures same as Great Britain, with the following exception—the gisla (measure of caffre corn) = 360 lbs. avoirdupois.

AN ORDINANCE TO AMEND THE CUSTOMS ORDINANCE 1904.

(*No. 1.—Assented to 10th January*, 1910.)

Be it enacted by the Governor of the East Africa Protectorate with the advice and consent of the Legislative Council thereof:—

1.—This Ordinance may be cited as "The Customs Tariff Ordinance 1909," and the (Amendment) Ordinance 1912.

2.—On and after the publication of this Ordinance there shall be raised, levied, collected and paid unto His Majesty, his heirs and successors for the use of the Government of the East Africa Protectorate upon goods imported into and exported from the East Africa Protectorate, the several duties of customs as the same are respectively inserted, described and set forth in the 1st and 2nd Tables of duties of customs to this Ordinance annexed.

Provided that:

(1) It shall be lawful for the importer or exporter if he so desire to pay the import or export duty leviable on goods imported or exported by him in kind, if the nature of such goods permit of such payment.

(2) Goods received in payment of duty shall be sold by public auction or otherwise disposed of as the Chief of Customs shall direct and the sum received therefor credited to the revenue of the Protectorate.

3.—The goods enumerated and described in the 3rd table to this Ordinance annexed shall and may be imported free of duty.

4. (1) The value of goods upon which duty is leviable *ad valorem* shall for the purposes of this Ordinance, be deemed to be the cash price for which the goods are capable of being sold in the Custom House without profit or loss to the importer or exporter at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of duties payable on the importation thereof.

(2) The Chief of Customs may, with the approval of the Governor fix a scale or scales of percentages to be added to the first cost of goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.

5.—Section 2 and Schedules *A* and *B* of the Customs Ordinance 1904, Section 9 of the Customs Regulations 1899, and Sections 6 and 7 of the East Africa Liquor Ordinance 1902, are hereby repealed.

TABLE I.

Import Duties.

On distilled liquors (other than drugs and medicines imported for *bonâ fide* medical purposes), Eau de Cologne and lavender water.....per gallon at 50 degrees of the Gay Lussac alcoholometer at a temperature of 15 degrees centigrade the duty to be augmented proportionately for each degree above 50 degrees and diminished proportionately for each degree below 50 degrees. Rs. 5

On all other goods of every description not being specially exempted in the 3rd table to this Ordinance an *ad valorem* duty at the rate of ten per cent.

TABLE II.

Export Duties.

1 Ivory	*ad val.*	15 %
2 Gum copal	,,	6 %
3 India rubber (other than rubber which is obtained from a plantation created in open land not in connection with the lease of a forest)	,,	10 %
4 Borities	,,	10 %
5 Hides and Skins (other than Sportsmen's trophies)	,,	10 %
6 Rhinoceros horn and hippopotamus teeth (other than Sportsmen's trophies)	,,	10 %
7 Tortoise shell	,,	10 %
8 Chillies	,,	10 %
9 Ebony and other fine woods as specified from time to time	,,	5 %
10 Cowrie and other sea shells	,,	5 %
11 Horses	each	Rs. 21
12 Camels	,,	4
13 Donkeys	,,	2

TABLE III.

Exemptions from Import Duties.

1. Personal baggage consisting of wearing apparel and other articles of personal use, as are in actual use at the time of importation, or have been actually in use previously, and are the property of the person whose baggage is being passed or of any member of such person's family;

2. Bicycles, binoculars, photographic cameras, and sewing machines which have been used, and instruments intended for the professional use of passengers, forming part of passengers' baggage and not intended for trading purposes;

3. Goods when imported by, or purchased prior to clearing through the Customs by and for the use of the Governments of the East Africa Protectorate or of the Uganda Protectorate;

4. All horses and mules;

5. Other live stock imported for breeding purposes, provided that:

(*a*) All live stock imported for breeding purposes for which exemption from Customs duty is claimed shall, except in cases where permission is given by a Veterinary Officer, be landed at Kilindini.

(*b*) All such live stock shall in order to be admitted free of duty be of a class which in the opinion of the examining Veterinary Officer is likely to improve the existing stock in the country:

(*c*) Live stock for the purpose of this exemption means cattle, sheep, goats, donkeys, swine, ostriches and poultry;

6. Goods imported by or consigned direct to officers and men on board vessels of His Majesty's Navy for their personal use or consumption;

If goods imported by a merchant are sold to His Majesty's Navy, such goods shall be treated as goods re-exported;

7. Ships and vessels imported entire or in section;

8. Material for the construction and maintenance of railways, tramways and roads;

9. Trees, plants and seeds intended for cultivation;

10. Tombstones and ornaments for graves, memorial windows, tablets and brasses;

11. Coal;

12. Photographs, engravings, pictures and maps;

13. Gold bullion;

14. Coin admitted to circulation in the Protectorate;

15. Agricultural implements and machinery and all apparatus and plant usually and principally employed in farming operations;

16. Sheep and cattle medicines whether for internal or external application. For the purpose of this exemption, medicines shall be deemed to include powder and other preparations for the composition of sheep and cattle dips and licks.

This exemption shall have effect on and after the first day of January 1906, and all such duties paid in respect of such medicines imported after the 31st day of December, 1905, shall be refunded, provided that applications for such refund shall be made within six months of the date of the publication of this Ordinance.

17. Manures and insecticides;

18. Industrial machinery; and apparatus and appliances used in connection with the generating and storing of electricity, but not including electric cable or wire or the posts for carrying the same, and not including lamp posts or lamps or their fittings. This exemption shall have effect on and after the first day of June, 1906, and all duties paid in respect of such machinery imported after the 31st day of May, 1906, shall be refunded, provided that application for such refund shall be made within six months of the publication of this Ordinance.

19. Printed matter, which term shall include newspapers, periodicals, literature, fashion plates, pamphlets, music, trade catalogues, price lists, show cards, calendars, and all printed or lithographed matter used or intended to be used solely for advertising purposes.

20. Officers' Uniforms, viz.: the uniform of a Naval, Military, or Protectorate Officer including the necessary arms, badges and accoutrements thereto.

21. Regimental plate, furniture, and other mess fittings and band instruments the property of any Regimental Mess or the joint property of the Officers of any Regimental Mess.

22. Officers' camp furniture and fittings imported as a necessary part of their equipment.

23. Goods imported for the use of His Majesty's Land and Sea Forces in the East Africa Protectorate on satisfactory proof to the Chief of Customs that they have been imported solely for the use of His Majesty's Land and Sea Forces and are the property of His Majesty;

24. All articles necessary for maintaining telegraphic communication between British East Africa, and other parts of the world;

25. All coats of arms, flags, seals and Official stationery and such other goods as the Governor may from time to time by notice in the *Official Gazette* declare to be within the exemption in respect of any Consulate imported by a Consular Officer on presentation by him at the Custom House of a certificate given by the Consulate for which they are destined, that the articles are for its exclusive use.

26. Cups, medals or other trophies imported for presentation or presented as prizes at examinations, exhibitions, shows or other public competitions, for excellence in art, bravery, good conduct, humanity, industry, invention, manufactures, learning, science, skill or sport or honourable or meritorious public services; provided that such articles shall on importation or delivery free from the Customs bear engraved or otherwise indelibly marked on them the name of the presenter or presentee and the occasion or purpose for which presented.

27. Wire and wire-netting for fencing, droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing.

28. Empty bags (other than paper bags), and crates for flour, manure, produce, sugar, wool, coal and minerals, and bagging and sacking in the piece and binding twine.

29. Bands and belting of all kinds for driving machinery.

30. Motor vehicles, suitably constructed for, and intended to be usually and principally employed in, the conveyance of goods; and spare parts of such motor vehicles.

31. Petrol.

32. The luggage, equipment, and stores imported by the Inspector-General, King's African Rifles, or his Staff Officer, for the use of the said officers or either of them whilst travelling on duty.

33. Machinery, plant, materials and rolling stock, when imported or purchased prior to clearing through the Customs by the Magadi Co. for the purpose of the construction or the initial equipment of the Magadi railway or the Magadi Co.'s port.

Passed in the Legislative Council the 11th day of October, 1909.

CRANE TARIFF.

		Rs.	a.	p
1	Very large packages, as those from Cutch, bales of empty gunnies, etc. per ton of wooden or iron material	0	4	0
2	Bundles empty mkandas, casks, bundle corrugated sheeting, and large cases, etc.	0	2	0
3	Bales of piece goods, tobacco and ordinary cases	0	1	0
4	Rice, etc., bags	0	0	6
5	Ordinary mkanda per tin, ghee Asali, and small packages	0	0	3
6	Every three planks	0	0	3
7	Per day	35	0	0
8	Per half-day or less	17	8	0
9	Per hour after 6 p.m.	4	0	0
10	Horse	5	0	0
11	Camel	5	0	0
12	Bullock	2	0	0
13	Donkey	2	0	0

The passenger jetty cannot be used for the discharge or loading of goods unless permission is previously obtained from the Chief of Customs.

THE EAST AFRICA LIQUOR ORDINANCE, 1902.

(*No. 27 of November* 12, 1902.)

1. From and after the date hereof, no distilled or alcoholic liquors shall be imported into or sold or dealt in within the Protectorate otherwise than in accordance with this Ordinance.

2. Distilled liquors may be admitted for the use of the non-native population only.

Importation.

3. No person shall import any distilled or alcoholic liquors into the Protectorate for the purposes of sale without a licence.

4. (1) Licences to import distilled or alcoholic liquors into the Protectorate for sale may be granted by such licensing authority and upon such terms and conditions as the Commissioner may by rules prescribe, provided that the fee for such licence for the period of one year shall not exceed 1,000 rupees. (2) No person shall be entitled to demand a licence as of right.

5. Distilled and alcoholic liquors may be imported into the Protectorate without licence for the purpose of being consumed by the importer; but in the event of any question being raised as to the character of any importation of such liquors, it shall be deemed to be an importation for the purposes of sale unless and until the contrary is proved.

8. The Commissioner may make rules for the bonding of any distilled or alcoholic liquors, and for the testing of any distilled liquors imported into or manufactured in the Protectorate.

UGANDA PROTECTORATE.

MONEY, WEIGHTS AND MEASURES.—1 rupee (100 cents) = 1*s.* 4*d.*
Weights and measures same as Great Britain.

AN ORDINANCE ENACTED BY THE ACTING GOVERNOR OF THE UGANDA PROTECTORATE.

(*No.* 6.—*Dated May* 25, 1910.)

It is hereby enacted as follows:—

1. This Ordinance may be cited as "The Customs Tariff Ordinance, 1910."

2. On and after the publication of this Ordinance there shall be raised, levied, collected and paid unto His Majesty, his heirs and successors for the use of the Government of the Uganda Protectorate upon goods imported into and exported from the Uganda Protectorate, the several duties of customs as the same are respectively inserted, described, and set forth in the first and second tables of duties of customs to this Ordinance annexed.

Provided that:

(1) It shall be lawful for the importer or exporter if he so desire to pay the import or export duty leviable on goods imported or exported by him in kind if the nature of such goods permit of such payment.

(2) Goods received in payment of duty shall be sold by public auction or otherwise disposed of as the Chief of Customs shall direct, and the sum received therefor credited to the revenue of the Protectorate.

3. The goods enumerated and described in the third table to this Ordinance annexed shall and may be imported free of duty.

4. (1) The value of goods upon which duty is leviable *ad valorem* shall, for the purposes of this Ordinance, be deemed to be the cash price for which the goods are capable of being sold in the Customs House without profit or loss to the importer or exporter at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of duties payable on the importation thereof.

(2) The Chief of Customs may, with the approval of the Governor, fix a scale or scales or percentages to be added to the first cost of goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.

5. Nothing in this Ordinance contained shall be deemed to affect the provisions of "The Uganda Customs Consolidation Ordinance, 1904," Section 16.

6. "The Customs Ordinance, 1904," and Sections 6 and 7 of "The Uganda Liquor Ordinance, 1903," are hereby repealed.

TABLE I.

Import duties.

On distilled liquors (other than drugs and medicines imported for *bonâ fide* medical purposes), Eau de Cologne, and lavender water ..... gallon at 50 degrees of the Gay Lussac alcoholometer at a temperature of 15 degrees centigrade ..... Rs. 5
the duty to be augmented proportionately for each degree above 50 degrees, and diminished proportionately for each degree below 50 degrees.

On all other goods of every description, not being specially exempted in the Third Table of this Ordinance an *ad valorem* duty at the rate of 10%.

TABLE II.

Export duties.

1 Ivory	*ad val.*	15 %
2 Gum copal	,,	6 %
3 Indiarubber (other than plantation rubber)	,,	10 %
4 Borities	,,	10 %
5 Hides and skins (other than Sportsmen's trophies)	,,	10 %
6 Rhinoceros horn and hippopotamus teeth (other than Sportsman's trophies)	,,	10 %
7 Tortoise shell	,,	10 %
8 Chillies	,,	10 %
9 Ebony and other fine woods as specified from time to time	,,	5 %
10 Cowrie and other sea shells	,,	5 %
11 Horses	each	Rs. 21
12 Camels	,,	,, 4
13 Donkeys	,,	,, 2
14 Buffalo hides	per frasila	,, 60

TABLE III.

Exemptions from Import Duties.

1. Personal baggage consisting of wearing apparel and other articles of personal use, as are in actual use at the time of importation, or have been actually in use previously, and are the property of the person whose baggage is being passed or of any member of such person's family.

2. Bicycles, binoculars, photographic cameras, and sewing machines which have been used, and instruments intended for the professional use of passengers, forming part of passengers' baggage and not intended for trading purposes.

3. Goods when imported by, or purchased prior to clearing through the Customs by and for the use of the Governments of the East African Protectorate or of the Uganda Protectorate;

4. All horses and mules;

5. Other live-stock imported for breeding purposes, provided that:

(*a*) All such live stock shall in order to be admitted free of duty be of a class which in the opinion of the examining Veterinary Officer is likely to improve the existing stock in the country;

(*b*) Live stock for the purpose of this exemption means cattle, sheep, goats, donkeys, swine, ostriches and poultry:

6. Goods imported by or consigned direct to officers and men on board vessels of His Majesty's Navy for their personal use or consumption;

If goods imported by a merchant are sold to His Majesty's Navy, such goods shall be treated as goods re-exported;

7. Ships and vessels imported entire or in section;

8. Material for the construction and maintenance of railways, tramways, and roads;

9. Trees, plants and seeds intended for cultivation:

10. Tombstones and ornaments for graves, memorial windows, tablets and brasses;

11. Coal;

12. Photographs, engravings, pictures and maps;

13. Gold bullion;

14. Coin admitted to circulation in the Protectorate;

15. Agricultural implements and machinery and all apparatus and plant usually and principally employed in farming operations;

16. Sheep and cattle medicines whether for internal or external application. For the purpose of this exemption, medicine shall be deemed to include powder and other preparations for the composition of sheep and cattle dips and licks. This exemption shall have effect on and after the 1st day of January 1906, and all such duties paid in respect of such medicines imported after the 31st day of December, 1905, shall be refunded, provided that applications for such refund shall be made within six months of the date of the publication of this Ordinance;

17. Manures and insecticides;

18. Industrial machinery; and apparatus and appliances used in connection with the generating and storing of electricity, but not including electric cable or wire or the posts for carrying the same, and not including lamp-posts or lamps or their fittings. This exemption shall have effect on and after the first day of June, 1906, and all duties paid in respect of such machinery imported after the 31st day of May, 1906, shall be refunded, provided that application for such refund shall be made within six months of the publication of this Ordinance;

19. Printed matter, which term shall include newspapers, periodicals, literature, fashion plates, pamphlets, music, trade catalogues, price lists, show cards, calendars, and all printed or lithographed matter used or intended to be used solely for advertising purposes;

20. Officers' uniforms, viz., the uniform of a naval, military or Protectorate officer, including the necessary arms, badges and accoutrements thereto;

21. Regimental plate, furniture, and other mess fittings and band instruments the property of any regimental mess or the joint property of the officers of any regimental mess;

22. Officers' camp furniture and fittings imported as a necessary part of their equipment;

23. Goods imported for the use of His Majesty's Land and Sea Forces in the Uganda Protectorate on satisfactory proof to Chief of Customs that they have been imported solely for the use of His Majesty's Land and Sea Forces and are the property of His Majesty:

24. All articles necessary for maintaining telegraphic communication between Uganda and other parts of the world;

25. All coats of arms, flags, seals and Official stationery, and such other goods as the Governor may from time to time by notice in the *Official Gazette* declare to be within the exemption in respect of any Consulate imported by a Consular Officer on presentation by him at the Custom House of a certificate given by the Consulate for which they are destined, that the articles are for its exclusive use;

26. Cups, medals or other trophies imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions, for excellence in art, bravery, good conduct, humanity, industry, invention, manufactures, learning, science, skill or sport or honourable or meritorious public services; provided that such articles shall on importation or delivery free from the Customs bear engraved or otherwise indelibly marked on them the name of the presenter or presentee and the occasion or purpose for which presented;

27. Wire and wire netting for fencing, droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing;

28. Empty bags (other than paper bags), and crates for flour, manure, produce, sugar, wool, coal and minerals, and bagging and sacking in the piece, and binding twine;

29. Bands and belting of all kinds for driving machinery:

30. Motor vehicles suitably constructed for, and intended to be employed usually and principally in, the conveyance of goods, and spare parts of such motor vehicles;

31. Petrol.

32. No import duty shall be charged on goods which are proved to the satisfaction of the Customs Officer to have paid the full import duty imposed on them by virtue of any law in force in the East Africa Protectorate.—(Extract from "The Uganda Customs Consolidated Ordinance, 1904," Sec. 16.)

TABLE OF PROHIBITIONS AND RESTRICTIONS.

FIRST PART.

Goods absolutely prohibited to be imported:

(*a*) False money or counterfeit coin or any coin, not of the established standard in weight of fineness.

(*b*) Indecent or obscene prints, paintings, books, cards, lithographic or other engravings or other indecent or obscene articles.

(*c*) Provisions, meat, and vegetables unfit for human food.

(*d*) Articles of foreign manufacture bearing the name, address, or trade-mark of any manufacturer or dealer, or the name of any place in the United Kingdom or any British possession, and calculated to impart to them a special character of British manufacture, and not of such manufacture.

(*e*) The importation, manufacture and sale of white (yellow) phosphorus matches.

SECOND PART.

Goods prohibited to be imported except subject to the restrictions herein contained:

(*a*) Fire-arms and ammunition, as defined in "The Uganda Fire-Arms Regulations, 1896," except in accordance with the provisions of those Rules.

(*b*) Explosives, as defined in "The Uganda Explosive Rules 1898," except in accordance with the provisions of those Rules.

(*c*) Petroleum, as defined in "The Indian Petroleum Act, 1886," except in accordance with the provisions of that Act.

(*d*) Infected cattle, sheep, or other animals, and hides, skins, horns, hoofs, or other parts of cattle or other animals, seeds, or grain, or any other thing whatsoever which the Commissioner may by order prohibit in order to prevent any disease liable to affect horses, cattle, or other domestic animals, or liable to affect coffee or other cultivated plants.

The importation of automatic and silenced rifles is prohibited unless the consent in writing of the Governor has previously been obtained.

THE UGANDA LIQUOR ORDINANCE, 1903.

(*No.* 3 *of March* 2, 1903.)

For text see East Africa Liquor Ordinance, 1902, the wording being identical.

SOMALILAND PROTECTORATE.

Ordinance No. 4 of 1907, enacted on June 17, 1907.

It is hereby enacted as follows:

1. This Ordinance may be cited as "The Customs Amendment Ordinance, 1907," and shall be read as one with the "The Customs Regulations, 1902."

2. Duty at the rates laid down in Schedule I. annexed to this Ordinance shall be levied on all goods imported or exported at a Protectorate port, except as provided in the case of interportal trade.

3. Livestock and local produce transported by land from Zeyla to D'Jibouti or other place beyond the limits of the Protectorate shall be liable to Export duty at the rates laid down in Schedule I. (*a*).

4. The scale of fees for keeping the Custom House open on public holidays or after business hours shall be that laid down in Schedule II. annexed to this Ordinance.

SCHEDULE I.

(*a*) RATES OF DUTY CHARGED AT ZEYLA.

Imports.

Silk goods, and mixtures of the same, velvet, and tanned skins	*ad val.*	1%
Grey shirtings, European white longcloth and drill, Turkey red cloth, and miscellaneous piece goods, including twist, dyed, and woollen goods	,,	2%
Wines, malt, and alcoholic liquors for Harrar	,,	2%
Earthen and glass-ware	,,	3%
Other miscellaneous, *viz.*, grain, sugar, ironware, metalware, zinc, lead, provisions, etc.	,,	5%
Alcoholic liquors (except for Harrar)	As provided by Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same.	
Livestock of every description	*ad val.*	5%
All other goods specially exempted at other Protectorate ports		Free.

Exports.

Coffee, skins, hides, ivory, shells (mother of pearl), feathers, beeswax, ghee, waras and other merchandise	*ad val.*	1%
Livestock	Same rates as at other Protectorate ports.	
All other goods specially exempted at other Protectorate ports		Free.

(*b*) RATES OF DUTY CHARGED AT ALL OTHER PROTECTORATE PORTS.

Imports.

Alcoholic liquors	As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same.	
Goods imported by the Government, personal baggage, ice, coal, maps, and printed matter; specie, trees, plants, and seeds for cultivation; livestock for breeding purposes; tombstones, and ornaments for graves; military equipment of an Officer, including a sword, revolver, rifle of a pattern sanctioned by War Office; Officers' certified chargers; surgical and medical instruments personally imported by a doctor, and surveying instruments personally imported by an engineer or surveyor for professional use; arms and ammunition to the extent permitted by "The Firearms Regulations, No. 2 of 1905," guns and rifles temporarily imported under a guarantee by sportsmen, prospectors, and travellers; machinery, watches and other articles exported under a Customs Pass Note and re-imported after repair, etc.; Goods consigned to British Legation and Consulates in Abyssinia		Free.
All goods other than those enumerated above	*ad val.*	7%
Livestock	,,	7%

Exports.

Personal baggage, specie, civet, empty kerosine tins and mineral water bottles; wrappings and sackings for re-import; returned stores and articles on which import duty has been already paid; cargo kept in bond and transhipped without change of ownership; machinery, watches, and other articles exported for repair		Free.
All goods other than those enumerated above	*ad val.*	7%

		(1) Rs.	a.
Livestock: Horses (Somali)	each	100	0
,, other breeds	,,	20	0
Mules	,,	8	0
Donkeys	,,	1	0
Bullocks and Cows	,,	4	0
Camels	,,	4	0
Livestock: Sheep and goats	,,	0	4
Ostriches	,,	4	0
All other animals and birds	*ad val.*	7%	

(1) Indian Rupee.

SCHEDULE II.

Fees for keeping the Customs House open after hours:	Rs.	a
For vessels under 10 tons	1	0
,, over 10 and under 30 tons	2	0
,, over 30 and under 100 tons	3	0
,, over 100 and under 300 tons	5	0
,, over 300 tons and all steamships	20	0

The importation for consumption of alcoholic liquors is only permissible for the use of the non-native population, and to a limited extent.

Firearms and ammunition must be deposited in a public warehouse, and may not be withdrawn except by a permit signed by a Consular officer.

At the port of Berbera no goods (other than Government stores and goods [see Regulations at commencement of Tariff] and baggage of officials and live stock, which may be landed at the Shaab pier in the presence of a Customs officer) may be landed at or shipped from any other place than the Customs pier.

At the Ports of Zeyla and Bulhar all goods must be landed or shipped at the Customs pier and landing-stage, opposite the Customs-house respectively.

No Customs duties shall be levied on goods exported from one Customs port of the Protectorate to another, except that goods exported from Zeyla to another Customs port of the Protectorate shall pay an Import duty equivalent to the difference between the import duty at Zeyla and that at the port of destination.

Ordinance No. 1 of 21st Nov. 1906, in reference to the importation and sale of Poisons.

It is hereby enacted as follows:

1. For the purposes of this Ordinance the term "Poisons" shall mean such articles as may be comprised in the Schedule hereto, provided that His Majesty's Commissioner and Commander-in-Chief (hereinafter referred to as the Commissioner) may, by public notification at any time, add any article to the Schedule.

2. It shall be unlawful for any person to import, sell, or keep open shop for selling by wholesale, retailing, dispensing, or compounding poisons, unless such person shall hold a licence issued under this Ordinance by the Commissioner, or such Officers as may be designated by Rules made under this Ordinance.

. . . . . .

9. This Ordinance may be cited as the "Sale of Poisons Ordinance 1906."

SCHEDULE.

Arsenic and its preparations, cyanide of potassium and all metallic cyanides, strychnine, corrosive sublimate, oxalic acid, tartar emetic, aconite, belladonna, chloroform, cocaine, morphia and its preparations, opium and its preparations, nux vomica, prussic acid, calabar bean, coculus indicus, datura, ergot, henbane, St. Ignatius bean, cantharides.

ZANZIBAR PROTECTORATE.

CUSTOMS DECREE NO. 11 OF 1911.

1 This Decree may be cited as the "Customs Decree, 1911."

7 (1) All goods imported into Our Island Dominions shall be dutiable at the rate of 7½% upon the value thereof save in so far as may be herein otherwise provided or by any Rules and Regulations made hereunder or as may be provided by any law or Decree for the time being in force within Our Island Dominions.

(2) The following goods may be imported free that is to say:—

(*a*) Agricultural implements, bees-wax, castor seeds, coal, cocoanuts, coins, colombo root, copal, copra, dairy produce (*), fresh meat, gum arabic, gunny bags, hides, hippopotamus teeth, ivory (§), livestock, machinery for treating agricultural produce, makanda (ready made), mangalore tiles, maps and charts, mats for clove drying, orchilla-weed, photographs not intended for sale, printed books and commercial documents, rhinoceros horns, rubber, shells, skins, spades, shovels, trees, plants, and seeds intended for cultivation, tombstones and ornaments for graves, tortoise shells, gold bullion, sem sem, vegetables (fresh) and ships whether imported entire or in section.

(*b*) Samples of wines and spirits imported in miniature bottles, commercial samples, trade catalogues, price lists and other commercial advertising matter.

. . . . . .

11 Any person exporting from or importing into Our Island Dominions goods other than spirituous or distilled liquors may at his option pay the duty (if any) leviable upon such goods either in cash or in kind or partly in cash and partly in kind, provided that no drawback shall be made in respect of goods whereon duty shall have been paid in kind.

. . . . . .

14 The importation of the goods enumerated or described in this Section shall be and hereby is absolutely prohibited.

Any such goods if imported shall be seized, forfeited and destroyed or otherwise disposed of as Our First Minister may direct.

(*a*) False money, counterfeit coin, sterling or currency.

(*b*) Coins current in Our said Island Dominions or money purporting to be such not of the prescribed weight and fineness as by law therein established.

(*c*) Indecent or obscene literature, prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene goods of any description whatsoever.

(*d*) Manufactured articles bearing the name, address or trade mark of any manufacturer or dealer or the name of any place in the United Kingdom or any British Colony, Dependency, or Protectorate or in any Foreign State during the subsistence of any Treaty made between such State and Ourselves or on Our behalf at or after the promulgation of this Decree calculated to impart to them a special character of manufacture and not being of such character of manufacture.

(*e*) Any goods other than those hereinbefore in this Section mentioned which may appear to Our First Minister likely to be or prove injurious or dangerous to morality or health and which he may by proclamation in the "Gazette" prescribe.

(*) Under a Customs Notice of 10th November, 1911, "dairy produce" is held to mean the fresh dairy produce of East Africa. All other dairy produce is dutiable at 7½% *ad valorem*.

(§) No person may import into the Islands of Zanzibar and Pemba elephant tusks less than 11 lbs. in weight, or cow ivory of any weight

(*f*) Kerosine, paraffin, petroleum or other explosive oil with a flash point below 73° Fahrenheit by the test known as the Abel Pensky Close Test.

. . . . . .

18 Any person importing fire-arms, ammunition and gun-powder into Our Island Dominions shall deposit the same at his own cost, risk and peril in such place as the Chief of Customs may appoint, and such fire-arms, ammunition and gunpowder shall only be dealt with or withdrawn from such place upon the written authority of the said Chief of Customs and upon compliance and in accordance with the Rules and Regulations made in that behalf hereunder.

19 (1) Any person importing alcoholic, spirituous, distilled or fermented liquors into Our Island Dominions shall pay by way of duty thereon at the rate following:—

(*a*) 5 rupees (†) the gallon at 50° of the Gay-Lussac alcoholometer at the temperature of 15° of the centigrade thermometer in respect of all distilled liquors which are imported as aforesaid for sale or use in Our said Dominions. The said duty shall be augmented proportionately for each degree above 50° and shall be diminished proportionately for each degree below 50°.

(*b*) 7½% on wines, beers, and other fermented alcoholic liquors imported as aforesaid payable upon their value.

(2) Provided that no person shall import such liquors as aforesaid for the purposes of sale without having first obtained a licence in that behalf from the Chief of Customs.

(3) And provided that a person so licensed as aforesaid shall comply with the Regulations made hereunder in respect thereof.

REGULATIONS ISSUED ON 30TH OCTOBER, 1911, UNDER THE CUSTOMS DECREE, 1911.

. . . . . .

4 All merchandize and goods shall be landed (if and when landed) at Zanzibar at the Custom House Wharf, and (if and when landed) at any other port within H.H. The Sultan's Island Dominions at such place as the officer for the time being in charge at such port of matters provided for in the said decree may, subject to the control of the Chief of Customs, appoint in that behalf.

Kerosine, benzine, petrol and all other oils of an explosive character, which shall be landed at such place or places as shall from time to time be appointed by the Chief of Customs;

Borities and building materials, firewood, dry and fresh fish, molasses, asali, salt, shells, hides and skins, cocoanuts, fresh fruits, all fresh vegetables, ghee in tins or cases, makanda, onions, and potatoes, which shall be landed at the Malindi Custom House;

Coal which shall be landed at the coal go-downs.

Provided that the Chief of Customs may appoint other places for the landing of the above goods.

. . . . . .

12 (*a*) For the purpose of assessing duty on the value of goods under Section 7 of the Customs Decree, the following percentages shall be added to the value of such goods at port of shipment from Asia and the Far East:—

Piece goods	9%
Groceries	15%
Hardware	15%
Hosiery	15%
Cutlery	15%
Grain (all sorts)	20%
Rice	25%
Bullion	5%
Jewellery of all kinds and precious stones	15%
Furniture, teak wood, and woodwork by dhow	25%
do by steamer, cost price plus charges (no addition)	

(*b*) Upon goods from Europe and America cost price plus charges, plus 5%, if commission be not charged and specified in invoice.

(*c*) If no charges are included in invoice, 15%, being c.i.f. & c., plus landing charges when not included in freight shall be added.

Free go-down	(no addition)
Free Zanzibar Harbour	plus landing charges when not included in freight
Indent price	(no addition)

(*d*) Upon goods the produce of Africa and the Islands in the Indian Ocean, west of longitude 60° E, the selling price in the town of Zanzibar less 10% or such value as the Chief of Customs may fix. Duty on transit grains, groceries and ghee when removed into town shall be charged at the current wholesale market price less 10%.

13 (*a*) On goods received on consignment and sold within six months, duty shall be assessed on the selling price less 10%; if not sold within that period duty shall then be assessed on the selling price in Zanzibar Town at the time, less 10%, and the deposit returned in full to the depositor.

. . . . . .

(†) Indian Rupee.

25 (*a*) A Drawback Bill shall be given, if applied for, at the time of payment of duty save as hereinafter provided.

(*b*) The Drawback Bill shall entitle the person holding the same to a refund of the duty paid, provided that no refund of less than one rupee shall be allowed and provided that the goods in regard to which the Bill has been given are:—

(i) re-exported in the same condition as when imported;
(ii) re-exported within two years after payment of the duty; and
(iii) shipped from the Customs Wharf.

(*c*) Refund of Drawback Duty shall be applied for within two months of the date of shipment: after such a period has elapsed no refund shall be allowed.

(*d*) No Drawback shall be allowed for timber under one ton of 50 cubic feet and no Drawback Bill shall be issued for potatoes, onions, garlic, fresh fruits, wet dates, dry fish, salt, or other goods perishable or otherwise which the Chief of Customs, may in his discretion, exclude under this Regulation.

. . . . . .

27 Any person shall have the option of either leaving his transhipment goods in bond on payment of a special consolidated rate which will cover wharfage, import and export, and warehousing for three months from the date of storing in warehouse; or he may forthwith remove the goods into Zanzibar Town on payment of wharfage and duty. Provided that this Regulation shall not apply to kerosine, paraffin, petroleum, petrol and other explosive oils.

. . . . . .

55 (1) All fire-arms, ammunition, and gun-powder withdrawn from the custody of the Customs shall be registered and stamped with a distinctive mark and number.

(2) A fee for such registration shall be charged at the rate of Rs. 1 per fire-arm, case of ammunition or keg of powder, and a further Rs. 2 per fire-arm for the permit relating thereto.

(3) No authorization to withdraw any arms, ammunition, or powder shall be given, except in the following cases:—

(*a*) To persons affording guarantees to the satisfaction of the Chief of Customs that the fire-arms, ammunition, or powder will not be given, assigned, or sold to third persons without the written permission of the Chief of Customs.

(*b*) To travellers provided with a declaration of their Government stating that the fire-arms and ammunition are destined exclusively for their personal defence.

(*c*) In cases where such arms, or ammunition are guaranteed, to the satisfaction of the Chief of Customs, to be destined for immediate exportation to ports outside the limits of the zone specified by Article VIII of the General Act of the Brussels Conference 1889-1890, provided always that no such permission shall be given whenever, in the opinion of the Chief of Customs, there is ground for suspicion that such arms or ammunition may be fraudulently brought back into any part of the prohibited zone.

(*d*) Where, if the arms or ammunition are destined for the African coast for the Government service or for the use of Mission stations, the demand for authorization for withdrawal is accompanied by a written statement from the competent authority of the port of destination showing that their importation will be permitted.

In all these cases the arms, ammunition and gun-powder so withdrawn shall be subject to all the provisions of section (1) of this Regulation.

(4) No sale or transfer of fire-arms, ammunition or gun-powder shall take place in His Highness the Sultan's Island Dominions without the written permission of the Chief of Customs, and all fire-arms, cases of ammunition or kegs of powder so sold or transferred shall be registered and stamped in accordance with section (1) of this Regulation.

(5) The storage of arms, ammunition and gun-powder in the place appointed in that behalf shall be free of charge for six months from the date of landing. At the expiration of such period storage rent shall be charged at the rate of 6 cents per gun, and 12 cents per case of cartridges or keg of powder per month.

. . . . . .

(7) Fire-arms and ammunition imported by the Government of Zanzibar for the use of its regular troops or police force are exempted from the provisions of these Regulations.

56 (*a*) Fermented, distilled or alcoholic liquors shall only be imported for the use of the non-native population.

(*b*) The fee for a licence to import such liquors shall be Rs. 100 per annum. Provided that no person shall be entitled as of right to demand a licence.

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DOMINION OF CANADA

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MONEY, WEIGHTS AND MEASURES.—1 dollar (100 cents)=4s. 2d.

Weights and measures same as Great Britain, with the exception that the cwt. equals 100 lbs. and the ton equals 2,000 lbs. avoirdupois.

For goods subject to drawback, see Schedule B; prohibited goods, Schedule C. For the dumping clause and regulations respecting the surtax see Appendix.

For lists of goods enjoying the benefits of the intermediate rate and a special rate of duty under the Convention respecting the commercial relations between Canada and France see end of Tariff.

For list of goods the origin of Belgium, the Netherlands, and Italy enjoying the benefits of the intermediate tariff, see p. 67

AN ACT RESPECTING THE DUTIES OF CUSTOMS.

His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. This Act may be cited as *The Customs Tariff*, 1907.

2. In this Act, and in any other Act relating to the customs, unless the context otherwise requires—

(*a*) "M. ft." represents and has the meaning of the words "one thousand feet board measure;"

(*b*) "n.o.p." represents and has the meaning of the words "not otherwise provided for."

(*c*) "gallon" means an Imperial gallon;

(*d*) "ton" means two thousand pounds avoirdupois;

(*e*) "proof," "proof spirit" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty-two degrees Fahrenheit have a specific gravity of 0.9187 as compared with that of distilled water at the same temperature;

(*f*) "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by the Imperial Standard Gauge;

(*g*) "in diameter," when applied to tubing, means the actual inside diameter;

(*h*) "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness;

(*i*) "plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness;

(*j*) "%" in any one of the tariff columns in Schedule A to this Act represents and has the meaning of the words "per centum, ad valorem;"

(*k*) "free" in any one of the said tariff columns means that the goods opposite which the word appears, and to which the tariff in the said column applies, may be imported and taken out of warehouse for consumption in Canada, without duty;

(*l*) "iron" includes "steel;"

(*m*) "rolled iron" or "rolled steel" means iron or steel hot rolled only.

2. The expressions mentioned in section 2 of *The Customs Act*, whenever they occur herein or in any Act relating to the customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said Section 2; and any power conferred upon the Governor in Council by *The Customs Act* to transfer dutiable goods to the list of goods which may be imported free of duty or to reduce the rates of duty on dutiable goods is not hereby abrogated or impaired.

3. Subject to the provisions of this Act and of *The Customs Act*, there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule A to this Act, when such goods are imported into Canada or taken out of warehouse for consumption therein, the several rates of duties of Customs, if any, set opposite to each item respectively or charged on goods as not enumerated, in the column of the tariff applicable to the goods, subject to the following conditions, viz.:—

(1) The rates of customs duties, if any, set forth in column 1, "British Preferential Tariff," shall apply to goods the produce or manufacture of the following British countries when imported direct from any British country:—

the United Kingdom;
the British colony of Bermuda;
the British colonies commonly called the British West Indies, including the following:—
the Bahamas;
Jamaica;
Turks and Caicos Islands;
the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat and the Virgin Islands);
the Windward Islands (Grenada, St. Vincent and St. Lucia);
Barbados;
Trinidad and Tobago;
British Guiana;
British India;
Ceylon;
Straits Settlements;
New Zealand;
Cape of Good Hope;

Natal;
Orange Free State;
Transvaal;
Southern Rhodesia;
Swaziland;
Basutoland;
Bechuanaland Protectorate;
Northern Rhodesia;
Nyasaland Protectorate;
Uganda Protectorate;
East Africa Protectorate;
Protectorate of Northern Nigeria;
Colony and Protectorate of Southern Nigeria;
Gold Coast;
Sierra Leone;
Gambia;
Somaliland Protectorate
Federated Malay States;
British North Borneo;
Sarawak;
Brunei;
Mauritius and Dependencies;
Seychelles;
St. Helena;
Ascension;
Friendly or Tonga Islands;
Fiji;
Falkland Islands;
British Honduras;

and any other British colony or possession admitted to the benefit of the British Preferential Tariff in Canada, in the manner hereinafter provided;

(2) The rates of customs duties, if any, set forth in column 2, Intermediate Tariff, shall apply to goods the produce or manufacture of any British or foreign country to which the benefits of such Intermediate Tariff shall have been extended in the manner hereinafter provided, when imported direct from such foreign country or from a British country;

(3) The rates of customs duties, if any, set forth in column 3, General Tariff, shall apply to all goods not entitled to admission under the Intermediate Tariff or under the British Preferential Tariff;

(4) Proof of origin, as prescribed by the Minister of Customs, shall be furnished by the bill of entry at the custom house for goods admitted to entry under any of the tariffs in Schedule A; and the decision of the Minister of Customs shall be final as to the tariff or surtax applicable in any case to imported goods by reason of their origin;

(5) Goods for which entry is claimed under the Intermediate Tariff must be bonâ fide the produce or manufacture of a country which has been admitted to the benefits of the Intermediate Tariff;

(6) Every manufactured article to be admitted under the British Preferential Tariff must be bonâ fide the manufacture of a British country entitled to the benefits of the British Preferential Tariff, and a substantial portion of the value of the manufactured article must have been produced by labour in one or more of such countries.

4. The Governor in Council, may, by order in council—

(*a*) extend the benefit of the British Preferential Tariff to any British country not named in paragraph (1) of Section 3, and from and after the publication of such order in council in the *Canada Gazette* the British Preferential Tariff shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;

(*b*) withdraw the benefit of the British Preferential Tariff from any British country (other than the United Kingdom) which has received the said benefit; and from and after the publication of such order in tha *Canada Gazette*, the General Tariff or the Intermediate Tariff, as mentioned in the said order, shall apply to goods the produce or manufacture of such British country subject to the provisions of this Act;

(*c*) from time to time, in consideration of benefits satisfactory to the Governor in Council, extend the benefit of the Intermediate Tariff, in whole or in part, to any British or foreign country the produce or manufactures of which have previously been subject to the rates of customs duties set forth in the General Tariff, and from and after the publication of such order in the *Canada Gazette*, the rates of duty set forth in the Intermediate Tariff, so far as they are mentioned in the said order, shall apply to goods the produce or manufacture of such British or foreign country, when imported direct from such foreign country or from a British country, subject to the provisions of this Act; and

(*d*) withdraw the benefit of the Intermediate Tariff from any country to which it has been extended, and from and after the publication of such order in the *Canada Gazette*, the rates of customs duties set forth in the General Tariff shall apply to goods the produce or manufacture of such country, subject to the provisions of this Act.

5. On and after a date to be named by the Governor in Council, in a proclamation published in the *Canada Gazette*, the British Preferential Tariff shall apply only to goods brought into Canada by ship direct to a Canadian seaport.

6. In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada, there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special duty (or dumping duty) equal to the difference between the said selling price of the article for export and the said fair market value thereof for home consumption; and such special duty (or dumping duty) shall be levied, collected and paid on such article, although it is not otherwise dutiable.

Provided that the said special duty shall not exceed fifteen per cent. ad valorem in any case;

Provided also that the following goods shall be exempt from such special duty, viz.:—

(*a*) goods whereon the duties otherwise established are equal to fifty per cent. ad valorem;

(*b*) goods of a class subject to excise duty in Canada;

(*c*) sugar refined in the United Kingdom;

(*d*) binder twine or twine for harvest binders manufactured from New Zealand hemp, istle or tampico fibre, sisal grass or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound.

Provided further that excise duties shall be disregarded in estimating the market value of goods for the purpose of special duty when the goods are entitled to entry under the British Preferential Tariff.

(2) "Export price" or "selling price" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

(3) If at any time it appears to the satisfaction of the Governor in Council, on a report from the Minister of Customs, that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Governor in Council may in any case or class of cases authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

(4) If the full amount of any special duty of customs is not paid on goods imported, the customs entry thereof shall be amended and the deficiency paid upon the demand of the collector of customs.

(5) The Minister of Customs may make such regulations as are deemed necessary for carrying out the provisions of this section and for the enforcement thereof.

(6) Such regulations may provide for the temporary exemption from special duty of any article or class of articles, when it is established to the satisfaction of the Minister of Customs that such articles are not made or sold in Canada in substantial quantities and offered for sale to all purchasers on equal terms under like conditions, having regard to the custom and usage of trade.

(7) Such regulations may also provide for the exemption from special duty of any article when the difference between the fair market value and the selling price thereof to the importer as aforesaid amounts only to a small percentage of its fair market value.

7. (*a*) That goods the product or manufacture of any foreign country which treats imports from Canada less favourably than those from other countries may be made subject by Order in Council in the case of goods already dutiable to a surtax not exceeding 20% *ad val.*; and in the case of goods not dutiable to a rate of duty not exceeding 20%, *ad val.*

(*b*) That goods the product or manufacture of any foreign country imported into Canada in vessels registered in such foreign country, may if such foreign countries impose higher duties of customs upon goods imported into such country in vessels registered in Canada than upon the like goods when imported in vessels of such country, be made subject by Order in Council in the case of goods already dutiable to a surtax not exceeding 20% *ad val.* and in the case of goods not dutiable to a rate of duty not exceeding 20% *ad val.*

8. Notwithstanding anything in this Act, fish and other products of the fisheries of Newfoundland may be imported into Canada free of customs duty until otherwise determined by the Governor in Council, by order published in the *Canada Gazette*.

9. Fish caught by fishermen in Canadian fishing vessels, and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty under regulations by the Minister of Customs.

10. On the materials set forth in Schedule B to this Act, when used for consumption in Canada for the purpose specified in that schedule, there may be paid, out of the Consolidated Revenue Fund, the several rates of drawback of customs duties set opposite to each item respectively in that schedule, under regulations by the Governor in Council.

11. The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.

12. Whenever, from or as a result of a judgment of the Supreme Court or Exchequer Court of Canada, or of any superior court, or circuit, district or county court in Canada, it appears to the satisfaction of the Governor in Council that with regard to any article of commerce there exists any conspiracy, combination, agreement or arrangement of any kind among manufacturers of such articles or dealers therein to unduly promote the advantage of the manufacturers or dealers at the expense of the consumer, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of customs imposed on a like article.

(2) Whenever the Governor in Council deems it to be in the public interest to inquire into any conspiracy, combination, agreement or arrangement alleged to exist among manufacturers or dealers in any article of commerce to unduly promote the advantage of the manufacturers or dealers in such article at the expense of the consumers, the Governor in Council may commission or empower any judge of the Supreme Court, or of the Exchequer Court of Canada, or of any superior court or county court in Canada, to hold an inquiry in a summary way and report to the Governor in Council whether such conspiracy, combination, agreement or arrangement exists.

(3) The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purpose of such inquiry.

(4) If the judge reports that such conspiracy, combination, agreement or arrangement exists in respect of such article, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of customs imposed on a like article.

13. Nothing in this Act shall affect *The French Treaty Act*, 1894, or *chapter* 3 of the Statutes of 1895, intituled *An Act respecting Commercial Treaties affecting Canada.*

14. *The Customs Tariff*, chapter 49 of the Revised Statutes, 1906, is repealed.

15. All orders in council placing articles on the free list or reducing rates of duties, and all other orders in council and departmental regulations inconsistent with any of the provisions of this Act, are repealed.

16. This Act shall be deemed to have come into operation on the thirteenth day of November, one thousand nine hundred and six, and to apply and have applied to all goods imported or taken out of warehouse for consumption on or after that day, and to have also applied to goods

previously imported for which no entry for consumption was made before that day, except as otherwise provided in this Act. Provided that goods which were imported or taken out of warehouse for consumption and on which duty was paid on or after the thirteenth day of November, one thousand nine hundred and six, and prior to the thirty-first day of March, one thousand nine hundred and seven, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of customs introduced in the House of Commons on the twenty-ninth day of November, one thousand nine hundred and six, shall not be subject to further payment of duty by reason of such rate of duty having been increased by any resolution or amendment introduced subsequently to that in accordance with which such duty was paid.

SCHEDULE A.

Goods subject to duty and free goods.

Group 1.

Animals, Agricultural Products, Fish and Provisions.

Nos.	Articles.	British Preferential Tariff. $ c.	Intermediate Tariff. $ c.	General Tariff. $ c.
1	Horses, cattle, sheep, goats, asses, swine and dogs, for the improvement of stock, under the regulations prescribed by the Governor in Council	Free	Free	Free
2	Domestic fowls, pure-bred, for the improvement of stock, homing or messenger pigeons and pheasants and quails	,,	,,	,,
3	Bees	,,	,,	,,
4	Horses over one year old, valued at $50 or less per head ... each	10 00	12 50	12 50
5	Animals, living, n.o.p.	15 %	22½ %	25 %
6	Live hogs ... per lb.	0 01	0 01¼	0 01¼
7	Meats, fresh, n.o.p. ... ,,	0 02	0 02½	0 03
8	Canned meats, canned poultry and game; extracts of meat and fluid beef not medicated, and soups of all kinds	17½ %	25 %	27½ %
9	Poultry and game, n.o.p.	12½ %	17½ %	20 %
10	Meats, n.o.p. ... per lb. Provided that the weight of a barrel of pork for duty purposes shall not be less than 200 lbs.	0 01½	0 01¼	0 02
11	Rennet, raw and prepared	Free	Free	Free
12	Sausage skins or casings, not cleaned	,,	,,	,,
13	Lard, lard compound and similar substances; cottolene and animal stearine of all kinds, n.o.p. ... per lb.	0 01½	0 01¼	0 02
14	Tallow	15 %	17½ %	20 %
15	Beeswax	5 %	7½ %	10 %
16	Eggs ... per doz.	0 02	0 02½	0 03
17	Cheese ... per lb.	0 02	0 03	0 03
18	Butter ... ,,	0 03	0 04	0 04
19	Cocoa shells and nibs	7½ %	10 %	10 %
20	Cocoa paste or "liquor" and chocolate paste or "liquor," not sweetened, in blocks or cakes ... per lb.	0 03½	0 04	0 04
20a	Butter produced from the cocoa bean, per lb.	0 01½	0 02	0 02
21	Cocoa paste or "liquor" and chocolate paste or "liquor," sweetened, in blocks or cakes not less than 2 lbs. in weight ... per lb.	0 04	0 04½	0 04½
22	Preparations of cocoa or chocolate in powder form	22½ %	27½ %	27½ %
23	Preparations of cocoa or chocolate, n.o.p. and confectionery coated with or containing chocolate, the weight of the wrappings and cartons to be included in the weight for duty	0 01 and 22½ %	0 01 35 %	0 01 35 %
24	Chicory, raw or green ... per lb.	0 02	0 02½	0 03
25	Chicory, kiln-dried, roasted or ground	0 02	0 03	0 03
25a	Coffee, extract of, n.o.p., and substitutes therefor of all kinds ... per lb.	0 05	0 06	0 06
26	Coffee, roasted or ground, and all imitations thereof and substitutes therefor, including acorn nuts, n.o.p. ... per lb.	0 04	0 05	0 05
27	Coffee, roasted or ground, when not imported direct from the country of growth and production ... per lb. and ...	0 04 7½ %	0 05 10 %	0 05 10 %
28	Coffee, green, imported direct from the country of growth and production, and green coffee purchased in bond in the United Kingdom ... per lb.	0 02½	0 03	0 03
28a	Tea imported direct from the country of growth and production, and tea purchased in bond in the United Kingdom	Free	Free	Free
29	Coffee, green, n.o.p. ... per lb, and ...	0 03 10 %	0 03 10 %	0 03 10 %
29a	Tea, n.o.p.	10 %	10 %	10 %
30	Ginger and spices, unground, n.o.p.	10 %	12½ %	12½ %
31	,, ,, ground, n.o.p. ... per lb. and ...	0 03 7½ %	0 03 10 %	0 03 10 %
32	Nutmegs and mace, whole or unground	12½ %	17½ %	20 %
33	,, ,, ground	20 %	27½ %	30 %
34	Mustard, ground	17½ %	25 %	27½ %
35	Hops ... per lb.	0 04	0 06	0 07
36	Compressed yeast, in bulk or mass of not less than 50 lbs. ... per lb.	0 02	0 02½	0 03
37	Compressed yeast, in packages weighing less than 50 lbs. the weight of the package to be included in the weight for duty ... per lb.	0 04	0 05	0 06
38	Yeast cakes, the weight of the package to be included in the weight for duty ... per lb.	0 04	0 05	0 06
39	Starch, including corn starch, potato starch, potato flour and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty ... per lb.	0 01	0 01½	0 01½
39a	Rice flour, sago flour, cassava flour, tapioca flour and rice meal ... per lb.	0 00¾	0 01	0 01
39b	Arrowroot	0 0½	0 01	0 01
39c	Cassava flour, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories	Free	Free	Free
40	Salt for the use of the sea or gulf fisheries	,,	,,	,,
41	Salt, n.o.p. in bags, barrels or other coverings per 100 lbs.	,,	0 06½	0 07½
	Bags, barrels and other usual coverings used in the importation of the salt specified in this item	,,	25 %	25 %
42	Salt in bulk, n.o.p ... per 100 lbs.	,,	0 04	0 05
43	Condensed milk, the weight of the package to be included in the weight for duty per lb.	0 02½	0 03¾	0 03¾
44	Condensed coffee with milk	25 %	35 %	35 %
45	Milk foods, n.o.p.; prepared cereal foods in packages not exceeding 25 lbs. weight each	20 %	27½ %	27½ %
46	Prepared cereal foods, n.o.p.	15 %	17½ %	20 %
46a	Dutiable breadstuffs, grain, flour and meal of all kinds, when damaged by water in transit or prior to importation into Canada	15 %	22½ %	25 %
47	Beans, n.o.p. ... per bushel	0 15	0 22½	0 25
48	Pease, n.o.p. ... ,,	0 10	0 12½	0 15
49	Buckwheat ... ,,	0 10	0 12½	0 15
50	,, meal or flower ... per 100 lbs	0 35	0 45	0 50
51	Pot, pearl, rolled, roasted or ground barley	20 %	27½ %	30 %
52	Barley, n.o.p. ... per bushel	0 10	0 12½	0 15
53	Cornmeal ... per barrel	0 20	0 22½	0 25
54	Indian corn for purposes of distillation, subject to regulations to be approved by the Governor in Council ... per bushel	0 07½	0 7½	0 7½
55	Indian corn for the purposes of distillation and under regulations prescribed by the Minister of Customs	Free	Free	Free
56	Oats ... per bushel	0 07	0 09	0 10
57	Oatmeal and rolled oats ... per 100 lbs.	0 40	0 50	0 60
58	Rye ... per bushel	0 07	0 09	0 10
59	,, flour ... per barrel	0 33	0 45	0 50
60	Wheat ... per bushel	0 08	0 10	0 12
61	,, flour ... per barrel	0 40	0 50	0 60
62	Rice, uncleaned, unhulled or paddy	Free	Free	Free
63	,, cleaned ... per 100 lbs.	0 50	0 65	0 75
63a	Rice bran	12½ %	17½ %	17½ %
64	Sago and tapioca	17½ %	25 %	27½ %
65	Biscuits, not sweetened	15 %	22½ %	25 %
66	,, sweetened	20 %	30 %	30 %
67	Maccaroni and vermicelli ... per 100 lbs.	0 75	1 00	1 25
68	Linseed oil cake and linseed oil cake meal, cotton seed cake and cotton seed cake meal, and palm nut cake and palm nut cake meal	Free	Free	Free
69	Hay and straw ... per ton	1 65	1 75	2 00
69a	Cattle food containing molasses	15 %	20 %	20 %
70	Flax seed ... per bushel	0 07½	0 10	0 10
71	Seed of timothy and clover	5 %	10 %	10 %
71a	Field and garden seeds not specified as free, valued at not less than five dollars per lb. in packages weighing not less than one ounce each	5 %	10 %	10 %
72	Garden, field and other seeds for agricultural or other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in packages weighing over 1 lb. each	5 %	10 %	10 %
73	Garden, field and other seeds for agricultural or other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in packages weighing 1 lb each or less	15 %	22½ %	25 %
74	Seeds, viz.:—Annatto, beet, carrot, turnip, mangold, mustard, sowing rape seed and mushroom spawn	Free	Free	Free
75	Aromatic seeds, which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, viz.:—anise, anise star, caraway, cardamom, coriander, cumin, fennel and fenugreek	Free	Free	Free
76	Seed peas and seed beans, from the United Kingdom	,,	—	—
77	Beans, viz.:—Tonquin and vanilla, crude only; locust beans; locust bean meal	,,	Free	Free
77a	Cocoa beans, not roasted, crushed or ground per 100 lbs.	,,	0 75	0 75
78	Florist stock, viz.:—Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias and pæonias	15 %	22½ %	25 %
79	Florist stock, viz.:—Azaleas, rhododendrons, pot grown lilacs, rose stock and other stock for grafting, seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.; seedling stock for grafting, viz.:—plum, pear, peach and other fruit trees	Free	Free	Free
79a	Rooted carnation cuttings in their first year of introduction	,,	,,	,,
80	Trees, n.o.p., and teasels	,,	,,	,,
81	Trees, viz.:—Apple, cherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June buds ... each	0 02	0 02½	0 03
82	Grape vines; gooseberry, raspberry, currant and rose bushes; fruit plants, n.o.p.; trees, plants and shrubs, commonly known as nursery stock, n.o.p.	12½ %	17½ %	20 %
83	Potatoes, n.o.p. ... per bushel	0 12½	0 17½	0 20
84	Sweet potatoes and yams ... ,,	0 07	0 09	0 10

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
85	Tomatos, fresh	20 %	27½%	30 %
86	Tomatos and other vegetables, including corn and baked beans, in cans or other air-tight packages, n.o.p., the weight of the cans or other packages to be included in the weight for duty ....per lb.	0 01	0 01¼	0 01½
87	Vegetables, n.o.p.	15 %	27½%	30 %
88	Pickles, sauces and catsups, including soy ..	25 %	32½%	35 %
89	Olives in brine, not bottled	20 %	27½%	30 %
90	Fruits, viz. :—Bananas, plantains, pineapples, pomegranates, guavas, mangoes, wild blueberries, wild strawberries and wild raspberries	Free	Free	Free
91	Citron, lemon and orange rinds in brine	,,	,,	,,
92	Apples ....per barrel	0 25	0 35	0 40
93	Apples, dried, desiccated or evaporated, and other dried, desiccated or evaporated fruits, n.o.p.	17½%	22½%	25 %
94	Dates and figs, dried....per 100lbs.	0 40	0 55	0 55
95	Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.o.p.. the weight of the package to be included in the weight for duty....per lb.	0 01½	0 01¾	0 02
96	Cranberries and fruits, n.o.p.	17½%	22½%	25 %
97	Pears, quinces, apricots and nectarines, n.o.p. per 100lbs.	0 35	0 45	0 50
97*a*	Plums....per bushel	0 20	0 20	0 30
98	Melons....each	0 02	0 02½	0 03
99	Prunes and dried plums, unpitted ; raisins and dried currants ....per lb.	0 00½	0 00¾	0 00¾
99*a*	Dried or evaporated bananas	Free	0 00½	0 00½
100	Grapes .... ,,	0 01½	0 01¾	0 02
101	Oranges, shaddocks or grape fruit and lemons	Free	Free	Free
101*a*	Limes	,,	10 %	10 %
102	Peaches, n.o.p., the weight of the package to be included in the weight of duty, per 100lbs.	0 67	0 90	1 00
103	Fruits preserved in brandy, or preserved in other spirits, and containing not more than 40% of proof spirit in the liquid contents thereof	60 %	60 %	60 %
104	Fruits preserved in brandy, or preserved in other spirits, and containing more than 40% of proof spirit in the liquid contents thereof ....per gall.	3 00 30 %	3 00 and 30 %	3 00 30 %
105	Fruits in air-tight cans or other air-tight packages, n.o.p., the weight of the cans or other packages to be included in the weight for duty ....per lb.	0 01¼	0 02½	0 02½
106	Jellies, jams, preserves and condensed mince meats ....per lb.	0 02¾	0 03¾	0 03¾
107	Preserved ginger	25 %	35 %	35 %
108	Honey, in the comb or otherwise, and imitations thereof ....per lb.	0 02	0 02½	0 03
109	Nuts of all kinds, n.o.p. including shelled peanuts....per lb.	0 01	0 02	0 02
110	Cocoanuts, n.o.p....per 100	0 25	0 75	0 75
111	Cocoanuts, when imported from the place of growth, by ship, direct to a Canadian port per 100	Free	0 50	0 50
112	Nuts of all kinds, n.o.p. ....per lb.	0 01¾	0 02	0 02
113	Cocoanut, desiccated, sweetened or not ,,	0 03½	0 04½	0 04½
113*a*	Copra or broken cocoanut meat, not shredded, desiccated or prepared in any other manner ....per lb.	Free	0 0¾	0 0¾
114	Nuts, shelled, n.o.p. .... ,,	0 03	0 03¼	0 04
115	Mackerel .... ,,	0 00½	0 00¾	0 01
116	Herrings, pickled or salted ....per 100lbs.	0 35	0 45	0 50
117	Salmon, fresh, pickled or salted....per lb.	0 00½	0 00¾	0 01
118	All other fish, fresh, pickled or salted ,,	0 00½	0 00¾	0 01
119	Fish, smoked or boneless .... ,,	0 00½	0 00¾	0 01
120	Anchovies, sardines, sprats and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty :—			
	(*a*) When weighing over 20ozs. and not over 36ozs. each ....per box	0 03½	0 05	0 06
	(*b*) When weighing over 12ozs. and not over 20ozs. each ....per box	0 02½	0 04	0 04½
	(*c*) When weighing over 8ozs. and not over 12ozs. each ....per box	0 02	0 03	0 03½
	(*d*) When weighing 8ozs. each or less ,,	0 01¼	0 02	0 02½
121	Fish preserved in oil, n.o.p.	20 %	30 %	35 %
122	Dried fish ....per lb.	0 00½	0 00¾	0 01
123	Salmon and all other fish, prepared or preserved, including oysters, n.o.p.	17½%	27½%	30 %
124	Oysters, shelled, in bulk....per gall.	0 07	0 09	0 10
125	Oysters, shelled, in cans not over one pint, including the duty on the cans ....per can	0 02	0 02½	0 03
126	Oysters, shelled, in cans over one pint and not over one quart, including the duty on the cans ....per can	0 03	0 04½	0 05
127	Oysters, shelled, in cans exceeding one quart in capacity, including the duty on the cans per quart	0 03	0 04½	0 05
	Provided that a fraction over a quart shall be computed as a quart for duty purposes under this item.			
128	Oysters in the shell	17½%	22½%	25 %
129	Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters	Free	Free	Free
130	Turtles	,,	,,	,,
131	Leeches	,,	,,	,,
132	Live fish and fish eggs for propagating purposes	Free	Free	Free
133	All other articles the produce of the fisheries, n.o.p.	15 %	20 %	25 %
	GROUP 2.			
	Sugar, Molasses and manufactures thereof.			
134	All sugar above No. 16, Dutch standard in color, and all refined sugars, of whatever kinds, grades or standards, testing not more than 88 degrees by the polariscope, per 100lbs	1 52	1 93	1 93
	And for each additional degree over 88 degrees....per 100lbs.	0 01	0 01⅓	0 01⅓
	Provided that fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree.			
	Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister of Customs that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies and possessions, and not otherwise.			
135	Sugar, n.o.p., not above No. 16, Dutch standard in color, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses testing over 56 degrees and not more than 75 degrees by the polariscope....per 100lbs.	0 88	1 11¼	1 11¼
	And for each additional degree over 75 degrees....per 100lbs.	0 0¾	0 01⅓	0 01⅓
	Provided that fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree.			
	Provided that all raw sugar, including sugar specified in this item, the produce of any British colony or possession, shall be entitled to entry under the British Preferential Tariff, when imported direct into Canada from any British country.			
	Provided that sugar imported under this item shall not be subject to special duty.			
135*a*	Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners, to the extent of the quantity of sugar refined during the calendar years 1912 and 1913 by such refiners from sugar produced in Canada from Canadian beetroot, under regulations by the Minister of Customs, per 100 lbs. testing not more than 75 degrees by the polariscope	0 88	0 88	0 88
	And per 100 lbs. for each additional degree over 75 degrees	0 0¾	0 0¾	0 0¾
	Provided that sugar imported under this item shall not be subject to special duty.			
	This item to expire December 31st, 1914.			
135*b*	Raw sugar as described in tariff item 135, when imported to be refined in Canada by any sugar refining company not engaged in refining sugar from the product of Canadian beetroot, to the extent of one-fifth of the weight of sugar refined from raw sugar, by such refining company in Canada during the calendar year in which such raw sugar is imported, under regulations by the Minister of Customs, per 100 lbs. testing not more than 75 degrees by the polariscope	0 31½	0 31½	0 31½
	And per 100 lbs. for each additional degree over 75 degrees	0 01	0 01	0 01
	Provided that sugar imported under this item shall not be subject to special duty.			
136	Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production of its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than 35 degrees nor more than 56 degrees, under regulations prescribed by the Minister of Customs ....per gal.	—	0 02½	0 03
136*a*	Molasses of cane, testing by polariscope under 35 degrees, but not less than 20 degrees ....per gall.	Free	0 1½	0 1½
137	Molasses, testing not more than 56 degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential Tariff, when produced from sugar cane and imported direct by ship from the country of production, or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing	Free	—	—
	Provided, however, that the said molasses may be transferred in bond under excise regulations for purposes of distillation.			

GROUP 2.—SUGAR, MOLASSES AND MANUFACTURES THEREOF—con.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
137*a*	Molasses of cane, testing under 35 degrees by polariscope, when imported for use exclusively in the manufacture of compressed food for live stock	Free	Free	Free
138	Maple sugar and maple syrup	15%	17½%	20%
139	Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof ....per 100lbs.	0 40	0 55	0 62½
140	Syrups and molasses of all kinds, the product of the sugar cane or beet, n.o.p., and all imitations thereof or substitutes therefor, Per 100lbs.	0 35	0 45	50 0
140*a*	Shredded sugar cane	12½%	17½%	17½%
141	Sugar candy and confectionery, n.o.p. including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty	0 00½	0 00½	0 00½
	and	22½%	35%	35%

GROUP 3.

Tobacco and manufactures thereof.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
142	Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act	Free	Free	Free
143	Cigars and cigarettes, the weight of cigars to include bands and ribbons, and the weight of cigarettes to include the paper covering ....per lb.	3 50	3 50	3 50
	and	25%	25%	25%
144	Cut tobacco....per lb.	0 65	0 65	0 65
145	Manufactured tobacco, n.o.p. and snuff, per lb.	0 60	0 60	0 60

GROUP 4.

Spirits, Wines and other Beverages.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
146	Ale, beer, porter and stout, when imported in casks or otherwise than in bottle, per gall.	0 30	0 30	0 30
147	Ale, beer, porter and stout, when imported in bottles ....per gall.	0 42	0 42	0 42
	Provided that six quart bottles or twelve pint bottles shall be held to contain one gallon.			
148	Cider, not clarified or refined ....per gall.	0 05	0 05	0 05
149	,, clarified or refined .... ,,	0 10	0 10	0 10
150	Lime juice and fruit juices, fortified with or containing not more than 25% of proof spirits ....per gal.	0 75	0 75	0 75
151	Lime juice and fruit juices, fortified with or containing more than 25% of proof spirits, per gall.	3 00	3 00	3 00
	and	30%	30%	30%
152	Lime juice, fruit syrups and fruit juices, n.o.p	17½%	22½%	22½%
152*a*	Papaine	12½%	17½%	17½%
153	Lime juice, raw and concentrated, not refined ....per gall.	Free	0 05	0 05
154	Mineral waters, natural, not in bottle, under regulations prescribed by the Minister of Customs	,,	Free	Free
155	Ice	,,	,,	,,
156	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; rum, whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than 40% of proof spirit per gallon of the strength of proof	3 00	3 00	3 00
	Provided, as to all the goods specified in this item when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15% under proof.			
	Provided, also, that when the goods specified in this item are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.			
	Provided, further, that bottles and flasks, and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz.:—			
	Bottles, flasks and packages, containing not more than ¾ of a gallon per doz., as ¾ of a gallon per doz.;			
	Bottles, flasks and packages, containing more than ¾ of a gallon but not more than 1 gallon per doz., as 1 gallon per doz.;			
	Bottles, flasks and packages, containing more than 1 gallon but not more than 1½ gallon per doz., as 1½ gallon per doz.;			
	Bottles, flasks and packages, containing more than 1½ gallon but not more than 2 gallons per doz., as 2 gallons per doz.;			
	Bottles, flasks and packages, containing more than 2 gallons, but not more than 2½ gallons per doz., as 2½ gallons per doz.;			
	Bottles, flasks and packages, containing more than 2½ gallons but not more than 3 gallons per doz., as 3 gallons per doz.;			
	Bottles, flasks and packages, containing more than 3 gallons but not more than 3½ gallons per doz., as 3½ gallons per doz.			
	Provided further, that bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister of Customs.			
157	Ethyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be denatured for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue	Free	Free	Free
157*a*	Amyl alcohol or refined fusel oil, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be denatured for use in the manufacture of metal varnishes or lacquers, to be entered at ports prescribed by regulations of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue	,,	,,	,,
158	Methyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be used in denaturing alcohol for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to regulations of the Department of Inland Revenue....per proof gall.	0 20	0 20	0 20
	Provided that the Governor in Council may, by Order in Council, reduce or abolish the duty specified in this item.			
159	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, n.o.p...per gall.	3 00	3 00	3 00
	and	30%	30%	30%
160	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kinds:			
	(*a*) When in bottles or flasks containing not more than 4 ozs. each	60 %	60 %	60 %
	(*b*) When in bottles, flasks or other packages containing more than 4 ozs. each....per gall.	3 00	3 00	3 00
	and	40 %	40 %	40 %
161	Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia....per gall.	3 00	3 00	3 00
	and	30 %	30 %	30 %
162	Medicinal or medicated wines, including vermouth and ginger wine, containing not more than 40% of proof spirits	60 %	60 %	60 %
163	Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing 26% or less of proof spirit, whether imported in wood or in bottles....per gall.	0 25	0 25	0 25
	and	—	—	30 %
	And in addition thereto, for each degree of strength in excess of 26% of proof spirit until the strength reaches 40% of proof spirit	0 03	0 03	0 03
	Provided that six quart bottles, or twelve pint bottles, shall be held to contain a gallon for duty purposes under this item.			
164	Wines of all kinds, except sparkling wines, containing not more than 40% of proof spirit, whether imported in wood or in bottles (six quart bottles or twelve pint bottles to be held to contain a gallon),			

Nos.	Articles.	British Preferential Tariff. $ c.	Intermediate Tariff. $ c.	General Tariff. $ c.
	when the produce or manufacture of any British colony or territory in the South African Customs Union Convention..... per gall.	0 25	0 25	0 25
165	Champagne and all other sparkling wines:			
	(*a*) In bottles containing each not more than a quart but more than a pint (old wine measure)..per doz. bottles	3 30	3 30	3 30
	and	—	—	30 %
	(*b*) In bottles containing not more than a pint each, but more one-half pint (old wine measure)....per doz. bottles	1 65	1 65	1 65
	and	—	—	30 %
	(*c*) In bottles containing one-half pint each or less .....per doz. bottles	0 82	0 82	0 82
	and	—	—	30 %
	(*d*) In bottles containing over one quart each (old wine measure)....per gall.	1 50	1 50	1 50
	and	—	—	30 %
166	Acetone and amyl acetate	30 %	30 %	30 %
167	Malt, whole, crushed or ground, and malt flour containing not less than 50% of malt, upon entry for warehouse subject to excise regulations.....per 100 lbs.	0 45	0 45	0 45
168	Malt flour containing less than 50% in weight of malt; also extract of malt, fluid or not, including grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations by the Minister of Customs..	0 03	0 03	0 03
	and	35 %	35 %	35 %
	GROUP 5.			
	Pulp, Paper and Books.			
169	Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas Annuals, or publications commonly known as juvenile and toy books	15 %	22½%	25 %
170	Freight rates for railways, and telegraph rates, bound in book or pamphlet form, and time tables of railways outside of Canada	15 %	22½%	25 %
171	Books, printed, periodicals and pamphlets, or parts thereof, n.o.p.,—not to include blank account books, copy books, or books to be written or drawn upon	5 %	10 %	10 %
172	Books, viz.:—Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, ship-building, mechanism, dyeing, bleaching, tanning, weaving and other mechanic arts, and similar industrial books; also including books printed in any language other than the English and French languages, or in any two languages not being English or French, or in any three or more languages; and bibles, prayer books, psalm and hymn books, religious tracts and Sunday school lesson pictures	Free	Free	Free
173	Books, embossed and grooved cards for the blind, and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind	,,	,,	,,
174	Books printed by any Government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations and issued in the course of proceedings of the said associations to their members and not for the purpose of sale or trade.....	,,	,,	,,
175	Books not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, college or school in Canada; books specially imported for the bonâ fide use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art association or society, and being the property of the organized authorities of such library, and not in any case the property of individuals—the whole under regulations prescribed by the Minister of Customs,—provided that importers of books who have sold the same for the purpose mentioned in this item, shall, upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon.....	,,	,,	,,
176	Books bound or unbound which have been printed and manufactured more than twelve years.....	,,	,,	,,
177	Admiralty charts, manuscripts and insurance maps, and album insides of paper; pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools and scientific and literary societies.....	,,	,,	,,
178	Advertising and printed matter, viz.:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like works produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p. .....per lb.	0 10	0 15	0 15
178*a*	Provided that on the goods specified in item 178 and imported by mail on and after July 1, 1914, duties may be paid by Customs Revenue Stamps, under regulations by the Minister of Customs, at the rates specified in the said item, except that on each separate package weighing not more than one ounce the duty shall be .. each	0 01	0 01	0 01
179	Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets whether lithographed or printed, or partly printed, n.o.p.	22½%	32½%	35 %
180	Photographs, chromos, chromotypes, autotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings, or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps and charts n.o.p.	15 %	22½%	22½%
180*a*	Photographs sent to the press, for use only as news pictures, under regulations by the Minister of Customs	Free.	Free.	Free.
181	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards, or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.o.p.	22½%	32½%	35 %
182	Printed music, bound or in sheets, and music for mechanical piano players	5 %	7½ %	10 %
183	Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada	15 %	22½%	25 %
184	Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners', and mantle-makers' fashion plates when imported in single copies in sheet form with magazines or periodical trade journals	Free	Free	Free
185	Adhesive felt for sheathing vessels	,,	,,	,,
186	Hemp paper, made on four cylinder machines and calendered to between ·006 and ·008-inch thickness adapted for the manufacture of shot shells; and felt board sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads.....	,,	,,	,,
187	Albumenized and other papers and films chemically prepared for photographers' use	15 %	25 %	30 %
188	Plain basic photographic paper, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper.....	Free	Free	Free
188*a*	Decalcomania paper not printed when imported by manufacturers of decalcomania transfers to be used in their own factories in the manufacture of decalcomania transfers	,,	,,	,,
189	Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon	,,	,,	,,
190	Union collar cloth paper, in rolls or sheets, not glossed or finished	10 %	12½%	15 %
191	Union collar cloth paper, in rolls or sheets, glossed or finished	12½%	17½%	20 %
192	Strawboard, millboard and cardboard, not pasted or coated; tarred paper, feltboard, sandpaper, glass or flintpaper and emery paper, or emery cloth.....	15 %	22½%	25 %
193	Paper sacks or bags of all kinds, printed or not	15 %	25 %	27½%
194	Playing cards .....per pack	0 05	0 07	0 08
195	Paperhanging or wall papers, borders or bordering, and window blinds of paper of all kinds	22½%	32½%	35 %
196	News printing paper and all printing paper, in sheets and rolls, valued at not more than 2¼ cents per lb.	10 %	12½%	15 %
197	Paper of all kinds, n.o.p.	15 %	22½%	25 %
198	Ruled and border and coated papers, boxed papers, pads not printed, papier-mâche ware, n.o.p.	22½%	32½%	35 %

GROUP 5.—PULP, PAPER AND BOOKS—continued.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
199	Papeteries, envelopes, and all manufactures of paper, n.o.p.	22½%	32½%	35 %
200	Pulp of wood or of straw	15 %	22½%	25 %
201	Matrix paper, not being tissue paper, adapted for use in printing	Free	Free	Free
202	Boot and shoe patterns manufactured of paper	10 %	12½%	15 %

GROUP 6.

Chemicals, Drugs, Oils and Paints.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
203	Non-edible seeds, beans, nuts, berries, plants, weeds, barks and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning; turmeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline and coal tar dyes, soluble in water, in bulk or packages of not less than one pound weight; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminium prepared from pyroligneous acid and adapted for dyeing and calico printing	Free	Free	Free
204	Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts fruit and stem seeds—which are not edible and which are in a crude state and not advanced in value by refining or grinding or any other process of manufacture, n.o.p.	,,	,,	,,
205	Roots, medicinal, viz.:—Alkanet, crude, crushed, or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris-root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground	,,	,,	,,
205*a*	Cassava root, unground	,,	,,	,,
206	Dragon's blood; fullers' earth, in bulk only, not prepared for toilet or other purposes; litmus and all other lichens, prepared or not prepared; musk, in pods or in grain; vaccine and ivory vaccine points; quassia juice, bacteriological products or serum for subcutaneous injection; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter-making	,,	,,	,,
207	Blood albumen, egg albumen and egg yolk	5%	7½%	10%
208	Boracic acid and borax in packages of not less than 25 lbs. weight; hydro-fluosilicic acid, oxalic acid; tannic acid; ammonia, sulphate of; sal ammoniac and nitrate of ammonia; cyanide of potassium, cyanide of sodium and cyanogen bromide, for reducing metals in mining operations; antimony salts, viz.:—tartar emetic, chlorine and lactate (antimonine); arsenous oxide; oxide of cobalt; oxide of tin; bichloride of tin; tin crystals; oxide of copper; precipitate of copper, crude; sulphate of copper (blue vitriol); verdigris or subacetate of copper, dry; sulphate of iron (copperas), sulphate of zinc; chloride of zinc; sulphur and brimstone, crude or in roll or flour; cream of tartar, in crystals or argols; tartaric acid crystals; iodine, crude; bromine; phosphorus; sulphide of arsenic; carbon bisulphide	Free	Free	Free
208*a*	Chloride of lime and hypochlorite of lime:			
	1. When in packages of not less than 25 lbs. weight each ..... per 100 lbs.	0 10	0 15	0 15
	2. When in packages of less than 25 lbs. each ..... *ad val.*	17½%	25 %	25 %
209	Potash, chlorate of, not further prepared than ground; potash, muriate, sulphate and bichromate of, crude; saltpetre or nitrate of potash; red and yellow prussiate of potash	Free	Free	Free
209*a*	Potash, pearl ash and caustic potash:			
	1. When in packages of not less than 25 lbs. weight each	,,	,,	,,
	2. When in packages of less than 25 lbs. weight each	10 %	12½%	15 %
210	Peroxide of soda; soda, sulphate of, crude, known as salt cake; barilla or soda ash; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic nitre; sal soda; sulphide of sodium; nitrite of soda; arseniate, binarseniate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda	Free	Free	Free
210*a*	Caustic soda:			
	1. When in packages of not less than 25 lbs. weight each ..... per lb.	0 00¼	0 00 3/10	0 00 3/10
	2. When in packages of less than 25 lbs. weight each	17½%	25 %	25 %
211	Alumina and chloride of aluminium, or chloralum	Free	Free	Free
212	Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined	,,	10 %	10 %
213	Acid, acetic and pyroligneous, n.o.p., and vinegar: -per gallon of any strength not exceeding the strength of proof	0 10	0 12½	0 15
	—and in addition thereto, for each degree of strength in excess of the strength of proof	0 01½	0 01¾	0 02
	Provided that the strength of proof shall be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Governor in Council.			
214	Acid, acetic, crude, and pyroligneous crude, of any strength not exceeding 30%	15 %	22½%	25 %
215	Stearic acid	12½%	17½%	20 %
216	Nitric acid and all other acids, n.o.p.	15 %	20 %	22½%
217	Sulphuric and muriatic acid ....per 100 lbs.	0 17½	0 22½	0 25
218	Acid phosphate, not medicinal	12½%	17½%	20 %
219	Sulphuric ether, chloroform, and solutions of peroxides of hydrogen	15 %	22½%	25 %
219*a*	Non-alcoholic liquid preparations for disinfecting, dipping or spraying, n.o.p.	20 %	25 %	25 %
220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including §patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:			
	(*a*) When dry	20 %	25 %	25 %
	(*b*) All other	60 %*	60 %*	60 %
	Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopœia, or the French Codex as officinal, shall not be held to be covered by this item:			
	Provided, also, that any article in this item containing more than 40% of proof spirit shall be rated for duty at ..... per gall.	3 00	3 00	3 00
	and	30 %	30 %	30 %
†221	Opium, crude, the outward ball or covering to be free of duty	Prohbtd.	Prohbtd.	Prohbtd
†222	Opium, powdered	,,	,,	,,
†223	,, prepared for smoking	,,	,,	,,
224	Paraffine wax and sealing wax	15 %	22½%	25 %
225	Wax, vegetable and mineral, n.o.p.	5 %	7½%	10 %
226	Candles	15 %	22½%	25 %
227	Whale oil soap	Free	Free	Free
228	Soap powders, powdered soap, mineral soap, and soap, n.o.p. This No. includes hard soap (not being whale oil soap or Castile soap) when the fair market value thereof at the place of manufacture abroad is over 6 cents per lb. wholesale	22½%	32½%	32½%
229	Soap, common or laundry .....per 100 lbs.	0 65	0 90	1 00
230	Castile soap .....per lb.	0 01	0 01	0 02
231	Baking powder, the weight of the package to be included in the weight for duty per lb.	0 04	0 05	0 08
232	Glue, liquid, powdered or sheet, and mucilage, gelatine, casein, adhesive paste and isinglass	17½%	25 %	27½%
233	Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	10 %	12½%	15 %
234	Perfumery, including toilet preparations, non alcoholic, viz.:—Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin	25 %	32½%	32½%
235	Liquorice paste and liquorice in rolls and sticks, not sweetened	15 %	20 %	22½%
236	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, ganzes and oakum, pre-			

§The Act (No. 56 of 1908) provides that no proprietary or patent medicine shall be manufactured, imported, exported, sold or offered for sale in the Dominion, if it contains cocaine or any of its salts or preparations.

Under the Act of May 19, 1911, it is provided that every person who without lawful or reasonable excuse, imports, manufactures, sells, offers for sale, has in his possession, or takes or carries from any place in Canada to any other place in Canada, any drug for other than scientific or medicinal purposes, shall be guilty of a criminal offence, and shall be liable to a fine not exceeding $500 and costs or to imprisonment for one year.

*Under the Franco-Canadian Convention of 1907, provision is made for a special duty of 25% *ad. val.* on all medicinal etc. preparations, other than dry and not containing alcohol—the produce of France and certain other countries.

†The Act of May 19, 1911, provides that the possession of opium prepared, or being prepared, for smoking is illegal, as is also the exportation of drugs to any country which prohibits the entry of such drug. It is laid down in the Act that the term "drug" means and includes: cocaine, morphine, eucaine, opium, or any salts or compounds thereof, or any substance which may be added to the above list under the authority of the above-mentioned Act.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
	pared for use as surgical dressings, plain or medicated; surgical trusses, pessaries and suspensory bandages of all kinds	12½%	17½%	20 %
237	Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; and celluloid lamp shade blanks and comb blanks	5 %	7½%	10 %
238	Celluloid, xylonite or xyolite, in sheets, lumps, blocks, rods or bars, not further manufactured than moulded or pressed ..	Free	5 %	5 %
239	Lamp black, carbon black, ivory black and bone black	,,	Free	Free
240	Ultramarine blue, dry or in pulp, whiting or whitening; Paris white and gilders' whiting; blanc fixe; satin white	,,	,,	,,
241	Litharge	,,	,,	,,
242	Dry red lead, orange mineral and zinc white	,,	5 %	5 %
243	Dry white lead	20 %	27½%	30 %
244	White lead ground in oil	30 %	35 %	37½%
245	Ochres, ochrey earths, siennas and umbers..	10 %	12½%	15 %
†246	Oxides, fireproofs, rough stuff, fillers, laundry blueing and colors, dry, n.o.p.	15 %	20 %	22½%
247	Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n.o.p.	20 %	27½%	30 %
248	Paints and colors, ground in spirits, and all spirit varnishes and lacquers..per gall.	1 25	1 25	1 25
249	Varnishes, lacquers, japans, japan driers, liquid driers and oil finish, n.o.p. per gall.	0 20	0 20	0 20
	and	15 %	20 %	22½%
250	Paris green, dry	5 %	7½%	10 %
251	Gold liquid paint	15 %	22½%	25 %
252	Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or composition, n.o.p.	15 %	25 %	27½%
253	Putty, of all kinds	17½%	22½%	25 %
254	Gums, viz.:—Amber, Arabic, Australian, copal, damar, elemi, kaurie, mastic, sandarac, Senegal, tragacanth, gelda and barberry; gum chicle or sappato gum, crude; lac, crude, seed, button, stick and shell; ambergris; Pontianac	Free	Free	Free
255	British gum and dextrine, dry; sizing cream and enamel sizing	5 %	7½%	10 %
256	Printing ink	12½%	17½%	20 %
257	Writing ink	15 %	22½%	25 %
258	Linseed or flaxseed oil, raw or boiled....per 100lbs.	1 25	1 55	1 65
259	Lard oil, neat's foot oil and sesame seed oil	15 %	22½%	25%
260	Turpentine, raw or crude	Free	Free	Free
261	,, spirits of	,,	,,	,,
262	Olive oil, n.o.p.	15 %	20 %	20 %
263	Peppermint oil	15 %	17½%	20 %
264	Essential oils, n.o.p. including bay oil, otto of limes, and peppermint oil	5 %	7½%	7½%
265	Oils, spermaceti, whale and other fish oils, including cod liver oil	12½%	20 %	22½%
266	Resin oil and China wood oil	Free	Free	Free
267	Crude petroleum, fuel and gas oils, ·8235 specific gravity or heavier, at 60 degrees temperature	,,	,,	,,
	NOTE.—Invoices of fuel and gas oils, not crude, shipped for free entry into Canada, shall bear the following certificate, signed by the exporter, on the face of the invoice, viz.: "The oil on this invoice is a fuel oil or a gas oil and none of it is fit for use as a lubricating oil." Unclarified petroleum (not crude) of a specific gravity of 0·8235 or heavier may be admitted free under tariff item 267 upon invoices bearing certificate as above, although such fuel oil be for use as road oil. The above certificate is not required for crude petroleum.			
268	Illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 30 cents per gal on	15 %	17½%	20 %
269	Lubricating oils, composed wholly or in part of petroleum, costing less than 25 cents per gallon .....per gall.	0 01½	0 02½	0 02½
270	Crude petroleum, gas oils, other than naphtha, benzine and gasoline, lighter than ·8235 but not less than ·775 specific gravity, at 60 degrees temperature ..... per gall.	0 01	0 01¼	0 01½
271	Oils, coal and kerosene, distilled, purified or refined petroleum, and products of petroleum, n.o.p. .....per gall.	0 01½	0 02¼	0 02½
272	Gasoline under ·725 specific gravity at 60 degrees temperature	Free	Free	Free
273	Lubricating oils, n.o.p., and axle grease....	12½%	17½%	20 %
274	Vaseline, and all similar preparations of petroleum, for toilet, medicinal or other purposes	15 %	22½%	25 %
275	Oil (petroleum) when imported by miners or mining companies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister of Customs	Free	Free	Free
276	Refined cotton seed oils, edible, for canning fish	,,	,,	,,
276*a*	Cotton seed oil, n.o.p.	12½%	17½%	17½%
277	Bleached palm oil and shea butter	Free	Free	Free
277*a*	Cocoanut oil, n.o.p.	12½%	17½%	17½%
278	Oils, viz.:—Cocoanut, palm and palm kernel, not edible, for manufacturing soap; carbolic or heavy oil; olive oil for manufacturing soap or tobacco, or for canning fish	Free	Free	Free
278*a*	Peanut oil for manufacturing soap or for canning fish; soya bean oil for manufacturing soap	,,	,,	,,
279	Degras and grease for stuffing or dressing leather and which are fit only for such use	,,	,,	,,
280	Foots, being the refuse of cotton seed or olives after the oil has been pressed out; and grease, rough, the refuse of animal fat, for the manufacture of soap and oils only	,,	,,	,,
	GROUP 7. *Earths, Earthenware and Stoneware.*			
281	Fire brick (9 by 4½ by 2½ ins.), valued at over $19.50 per 1,000 at the place of export....	,,	,,	,,
282	Building brick, paving brick and manufactures of clay or cement, fire brick, valued at $19.50 per 1,000 and less at the place of export; locomotive fire bricks (arch blocks, fire box blocks, boiler tile), and fire brick stove linings; fire clay gas retorts, hollow shapes and hollow blocks, although made of fire clay, n.o.p.	12½%	20 %	22½%
283	Drain tiles, not glazed	15 %	17½%	20 %
284	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed; earthenware tiles, n.o.p.....	25 %	32½%	35 %
285	Tiles or blocks of earthenware or of stone prepared for mosaic flooring	20 %	27½%	30 %
286	Earthenware and stoneware, viz.: Demijohns, churns or crocks	20 %	27½%	30 %
287	Tableware of china, porcelain, white granite or ironstone	15 %	27½%	27½%
288	Earthenware and stoneware, brown or colored, and Rockingham ware; "C.C." or cream-colored ware, decorated, printed or sponged; and all earthenware, n.o.p...	20 %	27½%	30 %
289	Closets, urinals, basins, lavatories, baths, bath tubs, sinks and laundry tubs of earthenware, stone, cement or clay, or of other material	20 %	30 %	35 %
290	Cement, Portland, and hydraulic or water lime, in barrels, bags or casks, the weight of the package to be included in the weight for duty .....per 100lbs.	0 07	0 10	0 10
291	Bags in which cement or lime mentioned in the next preceding item is imported.....	15 %	20 %	20 %
292	Gypsum, crude (sulphate of lime)	Free	Free	Free
293	Plaster of Paris, or gypsum, calcined, and prepared wall plaster, the weight of the package to be included in the weight for duty .....per 100 lbs.	0 08	0 11	0 12½
294	Plaster of Paris, or gypsum, ground, not calcined	10 %	12½%	15 %
295	Clays, including China clay, fire clay and pipe clay not further manufactured than ground; ganister and sand; gravels; earths, crude only	Free	Free	Free
296	Flint, ground flint stones; felspar, fluorspar, magnesite; mica schist, cliff, chalk, China, or Cornwall stone, ground or unground; refuse stone, not sawn, hammered or chiselled nor fit for flagstone, building stone or paving	,,	,,	,,
297	Silex or crystallized quartz, ground or unground	,,	,,	,,
298	Pumice, calcareous tufa, pumice stone and lava, not further manufactured than ground	,,	,,	,,
299	Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones	,,	,,	,,
300	Crucibles of clay, sand or plumbago	,,	,,	,,
301	Curling stones, and handles therefor	,,	7½%	10 %
302	Lithographic stones, not engraved	12½%	17½%	20 %
303	Grindstones, not mounted, and not less than 36 inches in diameter	10 %	12½%	15 %
304	Grindstones, mounted or not, n.o.p.....	17½%	22½%	25 %
305	Flagstone, sandstone and all building stone, not hammered, sawn or chiselled, and marble and granite, rough, not hammered or chiselled	10 %	12½%	15 %
306	Marble, sawn or sand rubbed, not polished; granite, sawn; paving blocks of stone; flagstone and building stone, other than marble or granite, sawn on not more than two sides	15 %	20 %	20 %

†The Act of May 19, 1911, provides that the possession of opium prepared, or being prepared, for smoking is illegal, as is also the exportation of drugs to any country which prohibits the entry of such drug. It is laid down in the Act that the term "drug" means and includes: cocaine, morphia, eucaine, opium, or any salts or compounds thereof, or any substance which may be added to the above list under the authority of the above-mentioned Act.

GROUP 7.—EARTHS, EARTHENWARE AND STONEWARE—continued.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
306a	Building stone other than marble or granite, sawn on more than two sides but not sawn on more than four sides..per 100 lbs.	0 10	0 15	0 15
306b	Building stone, other than marble or granite, planed, turned, cut, or further manufactured than sawn on four sides..per 100 lbs.	0 30	0 45	0 45
307	Marble and granite, n.o.p., and all manufactures of marble or granite, n.o.p.	30 %	32 %	35 %
308	Manufactures of stone, n.o.p.	20 %	27½%	30 %
309	Roofing slate, per square of 100 sq. feet	0 50	0 70	0 75
310	Slate mantels and other manufactures of slate, n.o.p.	20 %	27½%	30 %
311	Slate pencils and school writing slates	15 %	22½%	25 %
312	Asbestos in any form other than crude, and all manufactures thereof	15 %	22½%	25 %
313	Plumbago, not ground or otherwise manufactured	5 %	7½%	10 %
314	Plumbago, ground, and manufactures of, n.o.p., and foundry facings of all kinds	15 %	22½%	25 %
315	Carbons over six inches in circumference or outside measurement and not exceeding 35 inches in circumference or outside measurement	Free	Free	Free
315a	Carbon electrodes exceeding 35 inches in circumference or outside measurement	12½%	20 %	20 %
316	Electric light carbons and carbon points, of all kinds, n.o.p.	22½%	32½%	35 %
316a	Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle stocking for gas light	5 %	7½%	10 %
317	Glass cut to size adapted for use in the manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories	Free	Free	Free
318	Common and colourless window glass	7½%	12½%	12½%
319	Glass, in sheets, and bent plate glass, n.o.p.	17½%	22½%	25 %
320	Plate glass, not bevelled, in sheets or panes not exceeding 7 sq. feet each, n.o.p.	7½%	10 %	10 %
321	Plate glass, not bevelled, in sheets or panes exceeding 7 sq. feet each, and not exceeding 25 sq. feet each, n.o.p.	15 %	25 %	27½%
322	Plate glass, n.o.p.	22½%	30 %	35 %
323	Silver glass, bevelled or not and framed or not	22½%	30 %	35 %
324	German looking-glass plate (thin plate), unsilvered or for silvering	12½%	17½%	20 %
325	Stained or ornamental glass windows	20 %	27½%	30 %
326	Glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes; cut, pressed, moulded or crystal glass tableware, decorated or not; blown glass tableware and other cut glass ware	20 %	30 %	32½%
326a	Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n.o.p.	15 %	20 %	22½%
327	Spectacles, eyeglasses, and ground or finished spectacles or eyeglass lenses	20 %	27½%	30 %
327a	Silvered lenses for automobile lamps	10 %	15 %	15 %
328	Spectacle and eyeglass frames, and metal parts thereof	15 %	17½%	20 %

GROUP 8.

Metals and manufactures thereof.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
329	Ores or metals of all kinds	Free	Free	Free
330	Antimony, or regulus of, not ground, pulverized or otherwise manufactured	,,	,,	,,
331	Bismuth, metallic, in its natural state	,,	,,	,,
332	Ore of cobalt	,,	,,	,,
333	Cinnabar; quicksilver; radium	,,	,,	,,
334	Kryolite or cryolite (ore)	,,	,,	,,
335	Manganese, oxide of	,,	,,	,,
336	Tea lead	,,	,,	,,
337	Lead, old, scrap, pig and block	10 %	15 %	15 %
338	,, in bars and in sheets	15 %	22½%	25 %
339	,, manufactures of, n.o.p.	20 %	27½%	30 %
340	Type for printing, including chases, quoins and slugs, of all kinds	12½%	17½%	20 %
341	Babbit metal and type metal, in blocks, bars, plates and sheets	10 %	15 %	15 %
342	Phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire	5 %	7½%	10 %
343	Tin, in blocks, pigs, bars, plates or sheets; tin strip waste, and tin foil	Free	Free	Free
344	Tinware, japanned or not, and all manufactures of tin, n.o.p.	15 %	22½%	25 %
345	Zinc dust, zinc spelter and zinc in blocks, pigs, bars, rods, sheets and plates; sal ammoniac skimmings; and seamless drawn tubing of zinc	Free	Free	Free
346	Zinc, manufactures of, n.o.p.	15 %	22½%	25 %
347	Yellow metal, in bolts, bars and sheets, for use in the construction or repairs of vessels	Free	Free	Free
348	Brass and copper, old and scrap, or in blocks, ingots or pigs; copper in bars and rods, in coil or otherwise, not less than 6 feet in length, unmanufactured; copper in strips, sheets or plates, not polished, planished or coated; brass or copper tubing, in lengths of not less than 6 feet, and not polished, bent or otherwise manufactured	Free	Free	Free
348a	Works of art in bronze, cast from models made in Canada and designed by sculptors domiciled therein, under regulations by the Minister of Customs	,,	,,	,,
349	Brass in bars and rods, in coil or otherwise, not less than 6 feet in length, and brass in strips, sheets or plates, not polished, planished or coated	5 %	7½%	10 %
350	Brass wire, plain	7½%	10 %	12½%
351	Copper wire, plain, tinned or plated	7½%	10 %	12½%
352	Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n.o.p.; and manufactures of brass or copper, n.o.p.	20 %	27½%	30 %
352a	Bells, when imported for use of churches only	Free	Free	Free
353	Aluminium ingots, blocks, bars, rods, strips, sheets or plates; aluminium tubing in lengths of not less than 6 feet, not polished, bent or otherwise manufactured	,,	,,	,,
353a	Aluminium leaf or foil	,,	,,	,,
354	Manufactures of aluminium, n.o.p.	15 %	22½%	25 %
355	Britannia metal in pigs, blocks or bars; nickel, nickel silver and German silver, in ingots or blocks, n.o.p.	Free	Free	Free
356	Nickel, nickel silver and German silver, in bars and rods, and also in strips, sheets or plates	,,	,,	,,
357	Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p.	17½%	27½%	30 %
358	Anodes of nickel, zinc, copper, silver or gold; metal adapted in form and composition for use as nickel anodes	5 %	7½%	10 %
359	Gold and silver, in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings; and bullion fringe or gold fringe	Free	Free	Free
360	British and Canadian coin and foreign gold coin	,,	,,	,,
361	Gold and silver leaf; Dutch or schlag metal leaf; brocade and bronze powders	15 %	27½%	27½%
362	Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, n.o.p.; manufactures of gold and silver, n.o.p.	22½%	30 %	35 %
363	Platinum wire and platinum in bars, strips, sheets or plates	Free	Free	Free
364	Diamond dust or bort and black, for borers	,,	,,	,,
365	Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewellery, and of filled gold and silver seamless wire	5 %	7½%	10 %
366	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves	10 %	12½%	12½%
367	Watch cases, and parts thereof finished or unfinished	20 %	27½%	30 %
368	Clocks, watches, time recorders, clock and watch keys, clock cases and clock movements	20 %	27½%	30 %
369	Chronometers and compasses for ships	Free	Free	Free
370	Rollers, copper, adapted for use in calico printing	,,	,,	,,
371	Spurs and stilts, adapted for use in the manufacture of earthenware	,,	,,	,,
372	Blast furnace slag	,,	,,	,,
373	Scrap iron and scrap steel, old and fit only to be manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada	,,	,,	,,
374	Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin plate bars, or of blooms, or of rails, the same not having been in actual use per ton	0 50	0 90	1 00
	But nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be re-manufactured in rolling mills or furnaces; provided that articles of iron or steel, damaged in transit, if broken up under customs supervision and rendered unsaleable except as scrap, may be entered for duty as scrap.			
375	Iron in pigs, iron kentledge, and cast scrap iron; ferrosilicon, containing not more than 15% silicon, ferromanganese and spiegeleisen containing not more than 15% manganese ..per ton	1 50	2 50	2 50
375a	Ferrosilicon containing more than 15% silicon ..per ton	3 00	4 50	4 50
375b	Ferromanganese and spiegeleisen, containing more than 15% manganese	Free	Free	Free

Nos.	Articles.	British Preferential Tariff. $ c.	Intermediate Tariff. $ c.	General Tariff. $ c
376	Iron or steel billets, weighing not less than 60 lbs. per lineal yard; ingots, cogged ingots, blooms, slabs, puddled bars; and loops or other forms, n.o.p., less finished than iron or steel bars, but more advanced than pig iron, except castings ....per ton	1 50	2 25	2 50
377	Rolled iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, not punched, drilled or further manufactured than rolled, n.o.p...per ton	4 25	6 00	7 00
378	Bar iron or steel, rolled, whether in coils, rods, bars or bundles, comprising rounds, ovals and squares, and flats; steel billets, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, 12 inches or less in width, No. 13 gauge and thicker, n.o.p. per ton	4 25	6 00	7 00
378*a*	Galvanized rolled hoop iron or hoop steel, numbers twelve and thirteen gauge.per ton	4 25	7 00	7 00
379	Rolled iron or steel beams, channels, angles and other rolled shapes, of iron or steel, not punched, drilled or further manufactured than rolled, weighing not less than 35 lbs. per lineal yard, not being square, flat, oval or round shapes, and not being railway bars or rails.....per ton	2 00	2 75	3 00
379*a*	Flat eye bar blanks, not punched or drilled, and universal mill or rolled edge plates of steel over 12 inches wide for use exclusively in the manufacture of bridges or of steel structural work, or in car construction per ton	2 00	2 75	3 00
380	Boiler plate of iron or steel, not less than 30 inches in width, and not less than $\frac{1}{4}$ of an inch in thickness, for use exclusively in the manufacture of boilers under regulations by the Minister of Customs	Free	Free	Free
381	Rolled iron or steel plates, not less than 30 inches in width and not less than $\frac{1}{4}$ of an inch in thickness, n.o.p. .....per ton	2 00	2 75	3 00
382	Rolled iron or steel sheets or plates, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, n.o.p.....	4 25	6 00	7 00
383	Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories.....	5 %	5 %	5 %
384	Rolled iron or steel sheets and strips, polished or not, No. 14 gauge and thinner, n.o.p.; Canada plates; Russia iron; terne plates and rolled sheets of iron or steel, coated with zinc, spelter or other metal, of all widths or thicknesses, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, galvanized, or coated with other metal, or not, n.o.p....	Free	5 %	5 %
385	Chrome steel	10 %	12½ %	15 %
386	Rolled iron or steel, and cast steel, in bars, bands, hoop, scroll, strip, sheet or plate, of any size, thickness or width, galvanized or coated with any material or not, and steel blanks for the manufacture of milling cutters, when of greater value than 3½ cents per lb	Free	5 %	5 %
387	Swedish rolled iron and Swedish rolled steel nail rods, under half an inch in diameter, for the manufacture of horse shoe nails ..	Free	Free	Free
387*a*	Steel in bars or sheets, to be used exclusively in the manufacture of shovels, when imported by manufacturers of shovels ..... per ton	2 00	2 75	3 00
388	Iron and steel railway bars or rails of any form, punched or not, n.o.p., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers .....per ton	4 50	6 00	7 00
389	Railway fish-plates and tie-plates	5 00	7 00	8 00
390	Switches, frogs, crossings and intersections for railways	20 %	30 %	32½ %
391	Iron or steel bridges, or parts thereof; iron or steel structural work, columns, shapes or sections, drilled, punched or in any further stage of manufacture than as rolled or cast, n.o.p	22½ %	30 %	35 %
392	Springs, axles, axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel, for railway, tramway or other vehicles ..	22½ %	30 %	35 %
393	Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, n.o.p.; and steel shafting, turned, compressed, or polished; and hammered, drawn or cold rolled iron or steel bars or shapes, n.o.p.....	20 %	27½ %	30 %
393*a*	Round polished steel shafting, in bars not exceeding 2½ inches diameter	17½ %	22½ %	25 %
394	Cast iron pipe of every description..per ton	6 00	7 00	8 00
395	Wrought or seamless iron or steel tubes for boilers, n.o.p., under regulations prescribed by the Minister of Customs; flues and corrugated tubes for marine boilers	Free	Free	Free
396	Seamless steel tubing, valued at not less than 3½ cents per lb.; rolled or drawn square tubing of iron or steel, adapted for use in the manufacture of agricultural implements	Free	5 %	5 %
397	Tubes of rolled iron or steel, not joined or welded, not more than 1½ inch in diameter, n.o.p	Free	Free	Free
398	Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over 4 inches in diameter but not exceeding 10 inches in diameter, n.o.p. ..	20 %	30 %	30 %
398*a*	Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over 10 inches in diameter, n.o.p..	10 %	15 %	15 %
399	Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, 4 inches or less in diameter, n.o.p.	20 %	30 %	35 %
400	Iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, including lock joint pipe, n.o.p.....	20 %	27½ %	30 %
401	Wire bound wooden pipe	15 %	22½ %	25 %
402	Iron or steel fittings for iron or steel pipe, of every description.....	20 %	27½ %	30 %
403	Wire, crucible cast steel, valued at not less than 6 cents per lb.	Free	5 %	5 %
403*a*	Steel wire valued at not less than 2¾ cents per lb. when imported by manufacturers of rope for use exclusively in the manufacture of rope; and also wire rope for use exclusively for rigging of ships and vessels —under regulations by the Minister of Customs	Free	Free	Free
404	Galvanized iron or steel wire, curved or not, Nos. 9, 12 and 13 gauge, with variations from such gauges not exceeding $\frac{1}{1000}$ of an inch and not for use in telegraph or telephone lines	,,	,,	,,
405	Buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.o.p., not to include woven wire or netting made from wire smaller than No. 14 gauge, nor to include fencing of wire larger than No. 9 gauge.....	10 %	12½ %	15 %
406	Wire of all metals and kinds, n.o.p.....	15 %	17½ %	20 %
407	Wire, single or several, covered with cotton, linen, silk, rubber or other material, including cable so covered.....	20 %	27½ %	30 %
408	Wire rope, stranded or twisted wire, clothes lines, picture or other twisted wire and wire cable, n.o.p.	17½ %	22½ %	25 %
409	Wire cloth or woven wire, and wire netting, of iron or steel.....	20 %	27½ %	30 %
410	Coil chain, coil chain links, including repair links, and chain shackles of iron or steel, 1¼ of an inch in diameter and over	Free	5 %	5 %
410*a*	Coil chain, coil chain links including repair links and chain shackles of iron or steel, n.o.p.....	15 %	20 %	20 %
411	Malleable sprocket or link-belting chain of steel, when imported by manufacturers of agricultural implements for use in the manufacture of such implements in their own factories	Free	Free	Free
412	Iron or steel nuts, washers, rivets and bolts, with or without threads; nut, bolt and hinge blanks; and T and strap hinges of all kinds, n.o.p.....per 100 lbs.	0 75	0 75	0 75
	and	10 %	20 %	25 %
413	Screws, commonly called "wood screws," of iron or steel, brass or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p.....	22½ %	30 %	35 %
414	Iron or steel cut nails and spikes (ordinary builders'); and railroad spikes, per 100 lbs.	0 30	0 45	0 50
415	Composition nails and spikes and sheathing nails	10 %	12½ %	15 %
416	Wire nails of all kinds, n.o.p....per 100 lbs.	0 40	0 55	0 60
417	Nails, brads, spikes and tacks of all kinds, n.o.p.	20 %	30 %	35 %
418	Wire cloth or woven wire of brass or copper	17½ %	22½ %	25 %
419	Needles of any material or kind, and pins manufactured from wire of any metal, n.o.p.	20 %	27½ %	30 %
420	Buckles and clasps of iron, steel, brass or copper, of all kinds, n.o.p. (not being jewellery).....	20 %	27½ %	30 %
421	Bird, squirrel and rat cages, of wire and metal parts thereof	22½ %	30 %	35 %
422	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing bait and fishing hooks, n.o.p.....	22½ %	30 %	35 %
423	Skates of all kinds, roller or other, and parts thereof	22½ %	32½ %	35 %
424	Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers or other firearms; cartridge cases, cartridges, primers, percussion caps, wads, or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material.....	20 %	27½ %	30 %

GROUP 8.—METALS AND MANUFACTURES THEREOF—continued.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
425	Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured	5 %	7½%	10 %
426	Knives and forks and all other cutlery, of steel, plated, or not, n.o.p	20 %	27½%	30 %
427	Agate, granite or enamelled iron or steel ware	22½%	32½%	35 %
428	Iron or steel hollow ware, plain black or coated, n.o.p.; and nickel and aluminium kitchen or household hollow ware, n.o.p..	20 %	27½%	30 %
429	Machine card clothing	17½%	22½%	25 %
430	Patterns of brass, iron, steel or other metal, not being models	20 %	27½%	30 %
431	Plates engraved on wood, steel or other metal and transfers taken from the same; engravers' plates of steel, or other metal, polished, for engraving thereon	15 %	17½%	20 %
432	Stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspapers or other advertisements, n.o.p. and matrices or copper shells for such stereotypes, electrotypes and celluloids ....per sq. inch	0 01	0 01½	0 01½
433	Stereotypes, electrotypes, celluloids and bases for the same, composed wholly or in part of metal or celluloid, n.o.p.. and copper shells for such stereotypes. electrotypes and celluloids ....per sq. inch	0 00⅛	0 00⅛	0 00⅛
433*a*	Matrices for stereotypes, electrotypes and celluloids described in item 433..per sq. inch	0 00½	0 00½	0 00⅛
434	Lamp springs and clock springs	7½%	10 %	10 %
435	Lamps, side-lights and head-lights, lanterns, chandeliers; gas, coal oil, or other lighting fixtures, including electric light fixtures, or metal parts thereof; lava or other tips, burners, collars, galleries, shades and shade holders	20 %	27½%	30 %
436	Gas meters and finished parts thereof	22½%	30 %	35 %
437	Safes, doors for safes and vaults; scales, balances, weighing beams and strength testing machines of all kinds	20 %	27½%	30 %
438	Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds	22½%	30 %	35 %
439	Fire engines and fire extinguishing machines, including sprinklers for fire protection	22½%	30 %	35 %
440	Sewing machines and parts thereof	20 %	27½%	30 %
441	Typecasting and typesetting machines and parts thereof, adapted for use in printing offices	Free	Free	Free
441*a*	Typewriters	17½%	22½%	25 %
442	Printing presses, lithographic presses and type-making accessories therefor, also machines specially designed for ruling, folding, binding, embossing, creasing or cutting paper or cardboard when for use exclusively by printers. bookbinders and by manufacturers of articles made from paper or cardboard—including parts thereof composed wholly or in part of iron, steel, brass or wood	5 %	10 %	10 %
443	Newspaper printing presses, of not less value by retail than $1,500 each, of a class or kind not made in Canada	Free	Free	Free
444	Mould boards or shares, or plough plates, land sides and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured	,,	,,	,,
445	Mowing machines, harvesters, self binding or without binders, binding attachments, reapers and complete parts thereof, not including shafting or malleable iron castings, also finished parts for repairs of the machines specified in this item	12½%	12½%	12½%
445*a*	Malleable iron castings when imported by manufacturers for use exclusively in their own factories in the manufacture of mowing machines, harvesters, binding attachments and reapers	15 %	17½%	17½%
446	Cultivators, ploughs, harrows, horse-rakes, seed drills, manure spreaders, weeders and windmills and complete parts thereof, not including shafting	12½%	17½%	20 %
446*a*	Traction ditching machines (not being ploughs) adapted for tile drainage on farms, valued by retail at not more than 3,000 dols. each and complete parts thereof for repairs	Free	Free	Free
447	Portable engines with boilers, in combination, horsepower and traction engines, for farm purposes; windstackers and threshing machine separators, including baggers, weighers and self-feeders therefor, and finished parts thereof for repairs; tractor hitches and engine guides	15 %	17½%	20 %
448	Hay loaders, potato diggers, fodder or feed cutters, grain crushers, fanning mills, hay tedders, farm, road or field rollers, post hole diggers, snaths and other agricultural implements, n.o.p	15 %	22½%	25 %
449	Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes, n.o.p., and pronged forks	15 %	20 %	22½%
450	Shovels and spades of iron or steel, n.o.p.; shovel and spade blanks and iron or steel cut to shape for the same; and lawn mowers	20 %	30 %	32½%
451	Stoves of all kinds, for coal, wood, oil, spirits or gas	15 %	22½%	25 %
451*a*	Stove urns of metal, and dovetails, chaplets and hinge tubes of tin for use in the manufacture of stoves	5 %	7½%	10 %
452	Belt pulleys of all kinds for power transmission	15 %	25 %	27½%
453†	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; portable vibrators, such as Bee pedestal vibrators and Bee portable vibrators, adapted for scalp or body massage; electric douches; electric apparatus, n.o.p.; boilers, n.o.p.; and all machinery composed wholly or in part of iron or steel, n.o.p.; and iron and steel castings, and iron or steel integral parts of all machinery specified in this item; boilers for hot water heating	15 %	25 %	27½%
453*a*	Electric dental engines	15 %	27½%	27½%
454	Manufactures, articles or wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n.o.p	20 %	27½%	30 %
455	Anchors for vessels	Free	Free	Free
456	Ingot moulds; glass moulds of metal	5 %	7½%	10 %
457	Iron sand or globules or iron shot, and dry putty, adapted for polishing glass or granite, or for sawing stone	Free	Free	Free
458	Locomotive and car wheel tires of steel, in the rough	,,	,,	,,
459	Steel bowls for cream separators, and cream separators	,,	,,	,,
460	Sundry articles of metal as follows, when for use exclusively in mining or metallurgical operations, viz.:—Diamond drills, not including the motive power; coal cutting machines, except percussion coal cutters; coal heading machines; coal augers; rotary coal drills; core drills; miners' safety lamps and parts thereof, also accessories for cleaning, filling and testing such lamps; electric or magnetic machines for separating or concentrating iron ores; furnaces for the smelting of copper, zinc and nickel ores; converting apparatus for metallurgical processes in metals; copper plates, plated or not; machinery for extraction of precious metals by the chlorination or cyanide processes; amalgam safes; automatic ore samplers; automatic feeders; retorts; mercury pumps; pyrometers; bullion furnaces; amalgam cleaners; blast-furnace blowing engines; and integral parts of all machinery mentioned in this item	,,	,,	,,
461	Machinery and appliances of iron or steel, of a class or kind not made in Canada, and elevators, and machinery of floating dredges, when for use exclusively in alluvial gold mining	,,	,,	,,
461*a*	Iron or steel pipe not butt or lap welded, and wirebound wooden pipe, not less than 30 inches internal diameter, when for use exclusively in alluvial gold mining	5 %	7½%	10 %
462	Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation or refining of metals; rotary kilns, revolving roasters and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock or clay; furnace slag trucks and slag pots of a class or kind not made in Canada	Free	Free	Free
462*a*	Briquette-making machines	,,	,,	,,
463	Machinery of every kind and structural iron and steel, when imported under regulations prescribed by the Minister of Customs, for use in the construction and equipment of factories for the manufacture of sugar from beet root	,,	,,	,,
464	The following articles and materials, under regulations prescribed by the Minister of Customs, viz.:—			
	(*a*) All tools and machinery not manufactured in Canada up to the required standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada	,,	,,	,,
	(*b*) All materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any such factory for the Government of Canada	,,	,,	,,

† Aeroplanes are dutiable under No. 453.

Nos	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
465	The following articles and materials when imported by manufacturers of automatic gas buoys and automatic gas beacons, for use in the manufacture of such buoys and beacons for the Government of Canada or for export, under regulations prescribed by the Minister of Customs, viz.:—Iron or steel tubes over 16 inches in diameter; flanged and dished steel heads made from boiler plate, over 5 feet in diameter; hardened steel balls, not less than 3 inches in diameter; acetylene gas lanterns and parts thereof; and tobin bronze in bars or rods	Free	Free	Free
466	Surgical and dental instruments of metal; surgical needles; X-ray apparatus and parts thereof; surgical operating tables for use in hospitals; and microscopes valued at not less than $50 each by retail	,,	,,	,,
466a	Glassware and other scientific apparatus for laboratory work in public hospitals, also apparatus for sterilizing purposes, not including washing or laundry machines; all articles in this item when imported in good faith for the use and by order of any public hospital	,,	,,	,,
467	Machinery, of a class or kind not made in Canada, and parts thereof, for the manufacture of twine, cordage, or linen, or for the preparation of flax fibre	,,	,,	,,
468	Machinery, of a class or kind not made in Canada, and parts thereof, specially adapted for carding, spinning, weaving, braiding, or knitting fibrous materials, when imported by manufacturers for such purposes	10 %	10 %	10 %
469	Well-drilling machinery and apparatus of a class or kind not made in Canada, for drilling for water, natural gas and oil, and for prospecting for minerals, not to include motive power	Free	Free	Free
470	Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain, for wooden, iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of Customs	,,	,,	,,
471	Rolled round wire rods in the coil, of iron or steel, not over ⅜ of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories ... per ton	2 25	3 50	3 50
471a	Rolled round rods in the coil, of iron or steel, whether annealed or cleaned, or not, when imported by manufacturers of chain for use only in their own factories in the manufacture of chain ... per ton	2 25	3 50	3 50
472	Materials which enter into the construction and form part of cream separators, when imported by manufacturers of cream separators to be used in their own factories for the manufacture of cream separators	Free	Free	Free
473	Rolled steel for saws and for straw cutters, not tempered or ground nor further manufactured than cut to shape, without indented edges	,,	,,	,,
474	Steel springs for the manufacture of surgical trusses, when imported by manufacturers of surgical trusses for use exclusively in the manufacture thereof in their own factories	,,	,,	,,
475	Crucible sheet steel, 11 to 16 gauge, 2½ to 18 inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
476	Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steels, clock springs and shoe shanks, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
477	Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of buckle clasps, bed fasts, furniture casters, and ice creepers, when imported by manufacturers of such articles, for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
478	Steel of No. 24 and 17 gauge, in sheets 63 inches long, and from 18 inches to 32 inches wide, when imported by the manufacturers of tubular bow sockets for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
478a	Iron or steel bands, strips or sheets No. 14 gauge or thinner, coated, polished or not, and rolled iron or steel sections, not being ordinary square, flat or round bars, when imported by manufacturers of saddlery hardware and hames for use exclusively in the manufacture of such articles in their own factory	Free	Free	Free
479	Flat steel wire, of No. 16 gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
480	Steel strips and flat steel wire when imported into Canada by manufacturers of buckthorn and plain strip fencing, for use exclusively in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel	,,	,,	,,
481	Steel wire, Bessemer soft drawn spring, of Nos. 10, 12 and 13 gauge, respectively, and homo steel spring wire of Nos. 11 and 12 gauge, respectively, when imported by manufacturers of wire mattresses, to be used exclusively in the manufacture of such articles in their own factories	,,	,,	,,
482	Wire, of brass, zinc, iron or steel, screwed or twisted, or flattened or corrugated, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used exclusively for such purposes in their own factories	,,	,,	,,
483	Stereotypes, electrotypes and celluloids of newspaper columns in any language other than French and English, and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid	,,	,,	,,
484	Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
485	Brass caps, adapted for use in the manufacture of electric batteries	,,	,,	,,
486	Iron tubing, brass covered, not over 3 inches in diameter, and brass trimmings, not polished, lacquered or otherwise manufactured, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
486a	Iron tubing, lacquered or brass covered, not over 2 inches in diameter, and brass cased rods and brass trimmings, when imported by manufacturers of carriage rails for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
487	Tagging metal, plain, japanned or coated, in coils, not over 1½ inch in width, when imported by manufacturers of shoe and corset lacet for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
488	Nitrate and acetate of lead, not ground; platinum and black oxide of copper, for use in the manufacture of chlorates and colors	,,	,,	,,
489	Platinum crucibles	,,	,,	,,
490	Platinum retorts, pans, condensers, tubing and pipe, and preparations of platinum, when imported by manufacturers of sulphuric acid for use exclusively in the manufacture or concentration of sulphuric acid in their own factories	,,	,,	,,
491	Steel balls, adapted for use on bearings of machinery and vehicles	,,	7½ %	10 %
492	Steel wool	5 %	7½ %	10 %
	GROUP 9.			
	Wood and manufactures thereof.			
493	Corkwood, or cork bark, unmanufactured	Free	Free	Free
494	Manufactures of corkwood or cork bark, n.o.p., including strips, shives, shells and washers of cork	15 %	17½ %	20 %
494a	Cork slabs, boards, planks and tiles produced from cork waste or granulated or ground cork	20 %	30 %	30 %
495	Corks manufactured from corkwood, over ¾ of an inch in diameter measured at the larger end ... per lb.	0 04	0 05	0 05
496	Corks, manufactured from corkwood, ¾ of an inch and less in diameter measured at the larger end ... per lb.	0 06	0 08	0 08
497	Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades	Free	Free	Free
498	Cane, reed or rattan, not further manufactured than split, n.o.p.	7½ %	10 %	10 %
499	Saw dust of wood, of all kinds	Free	Free	Free
500	Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n.o.p.; firewood, hop poles, fence posts and railway ties	,,	,,	,,

GROUP 9.—WOOL AND MANUFACTURES THEREOF.—continued.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
500*a*	Heading and stave bolts, and staves in the rough, of poplar	15 %	17½ %	20 %
501	Dishovel handles, wholly of wood	10 %	12½ %	15 %
502	Mexican saddle trees and stirrups of wood, treenails; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; felloes of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized, and scale board for cheese	Free	Free	Free
503	Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not	,,	,,	,,
504	Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured	,,	,,	,,
505	Sawn boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved	17½ %	22½ %	25 %
506	Manufactures of wood, n.o.p.	17½ %	22½ %	25 %
507	Veneers of wood, n.o.p., not over three thirty-seconds of an inch in thickness	10 %	12½ %	15 %
507*a*	Veneers of oak, rosewood, mahogany, Spanish cedar and walnut, not over three thirty-seconds of an inch in thickness	5 %	7½ %	7½ %
508	Mouldings of wood, plain, gilded or otherwise further manufactured	17½ %	22½ %	25 %
509	Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n.o.p.	17½ %	22½ %	25 %
510	Churns, n.o.p., brooms, whisks, washboards, pounders and rolling pins	15 %	17½ %	20 %
511	Fishing rods, walking sticks and walking canes, of all kinds	20 %	27½ %	30 %
512	Picture frames and photograph frames, of any material	20 %	27½ %	30 %
513	Umbrella, parasol and sunshade sticks or handles, n.o.p.	15 %	17½ %	20 %
514	Coffins and caskets, and metal parts thereof	17½ %	22½ %	25 %
515	Show-cases, of all kinds, and metal parts thereof	22½ %	30 %	35 %
516	Blinds of wood, metal or other material, not textile or paper	20 %	27½ %	30 %
517	Window shade or blind rollers	22½ %	30 %	35 %
518	Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue racks, and cue-tips	22½ %	30 %	35 %
519	House, office, cabinet or store furniture, including "home Turkish bath cabinets," of wood, iron, or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; curtain stretchers, furniture springs and carpet sweepers	20 %	27½ %	30 %

GROUP 10.

Cotton, Flax, Hemp, Jute and other Fibres, and Silk, Wool, and Manufactures thereof.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
520	Batts, batting and sheet wadding of wool, cotton or other fibre, cotton warps and cotton yarns, dyed or not, n.o.p.	17½ %	22½ %	25 %
521	Grey cotton fabrics and fabrics of flax, unbleached, n.o.p.	15 %	22½ %	25 %
522	White cotton fabrics, and fabrics of flax, bleached, n.o.p.; tailors' hollands of linen and towelling of linen or cotton in the web, colored or not	17½ %	22½ %	25 %
523	Fabrics of cotton or flax, printed, dyed or colored, n.o.p.	25 %	30 %	32½ %
524	Cotton duck, grey or white, weighing over 8ozs. per sq. yard	15 %	17½ %	20 %
524*a*	Seamless cotton or linen duck, in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe. NOTE.—Item No. 524*a* now being made in Canada it becomes dutiable under Nos. 521, 522 and 523 according to whether it is grey unbleached, white bleached, or printed, dyed or coloured.			
525	Stair linen, diaper, doylies, tray cloths, sheets, quilts, counterpanes, towels and pillow cases, of cotton or linen; uncolored damask of linen or cotton in the piece, including uncolored table cloths or napkins of linen or cotton	20 %	27½ %	30 %
526	White and cream colored lace and embroideries, of cotton or linen	12½ %	17½ %	20 %
527	Jeans, sateens and coutils, when imported by manufacturers of corsets and dress stays, for use exclusively in the manufacture of such articles in their own factories	12½ %	17½ %	20 %
528	Webbing, non-elastic, when imported by manufacturers of suspenders for use exclusively in the manufacture of such articles in their own factories	12½ %	17½ %	20 %
529	Prunella cloth of wool	Free	Free	Free
530	Bolting cloth, not made up	,,	,,	,,
531	Cloth, such as is used for covering the outside of books, when imported for use exclusively in binding books, under regulations by the Minister of Customs	,,	,,	,,
532	Coir and coir yarn: raw cotton or cotton wool not dyed; cotton yarns, No. 40, and finer	,,	,,	,,
533	Waste or shoddy from cotton, woollen or other fabrics or from yarn or thread, machined, garnetted or prepared for use	7½ %	10 %	12½ %
533*a*	Garnetted wool waste in the white when imported by manufacturers of woollen goods for use exclusively in their own factories	Free	Free	Free
534	Cotton yarn, polished or glazed, when imported by manufacturers of shoe laces for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
535	Cotton sewing thread in hanks	7½ %	10%	10 %
536	Cotton or linen thread, n.o.p.; crochet and knitting cotton	17½ %	22½ %	25 %
537	Manufactures of cotton, hemp or flax, or of which cotton, hemp or flax is the component material of chief value, n.o.p.	25 %	30 %	35 %
538	Manufactures of jute, n.o.p.	15 %	22½ %	25 %
539	Fibre, Mexican, natural, and tampico or istle and vegetable fibres; fibrilla, flax fibre and flax tow; grass, manilla, esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not colored or otherwise manufactured; moss, Iceland, and other mosses, seagrass and seaweed, crude or in their natural state, or cleaned only; and kelp	Free	Free	Free
540	Hemp, dressed or undressed	,,	,,	,,
541	Oakum of jute or hemp	,,	,,	,,
542	Jute or hemp yarn, plain, dyed or colored, when imported by manufacturers for use exclusively in their own factories for weaving purposes, or for insulating wire, or for the manufacture of hammocks and twines	,,	,,	,,
543	Linen yarn when imported by manufacturers of towels, damask, or seamless linen fire house duck, for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
544	Binder twine or twine for harvest binders	,,	,,	,,
544*a*	Articles which enter into the cost of the manufacture of binder twine or twine for harvest binders, when imported for such use exclusively by manufacturers who manufacture such twine only	,,	,,	,,
545	Jute and jute butts; jute cloth or jute canvas, as taken from the loom, not colored, cropped, mangled, pressed, calendered, nor finished in any way	,,	,,	,,
546	Jute cloth or jute canvas, uncolored, not further finished than cropped, bleached, mangled or calendered	7½ %	10 %	10 %
547	Sail twine and canvas, of hemp or flax, when to be used for boats' and ships' sails	5 %	5 %	5 %
548	Twine and cordage of all kinds, n.o.p	20 %	22½ %	25 %
548*a*	Twine or yarn of paper when imported by manufacturers of furniture for use only in their own factories in the manufacture of furniture	Free	Free	Free
549	Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine, n.o.p	20 %	27½ %	30 %
550	Sails for boats and ships	15 %	22½ %	25 %
551	Horse clothing of jute, shaped or otherwise manufactured	20 %	27½ %	30 %
552	Bags or sacks of hemp, linen or jute, and cotton seamless bags	15 %	17½ %	20 %
553	Lamp wicks	17½ %	22½ %	25 %
554	Wool and the hair of the camel, alpaca, goat, and other like animals, not further prepared than washed, n.o.p.; noils, being the short wool which falls from the combs in worsted factories; and worsted tops, n.o.p	Free	Free	Free
555	Wool, viz.:—Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada per lb	0 02	0 02½	0 03
556	Worsted tops made from such wools as are mentioned in the next preceding item	10 %	12½ %	15 %
557	Yarns, woollen and worsted, n.o.p	20 %	27½ %	30 %
558	Yarns, composed wholly or in part of wool, worsted, the hair of the goat, or like animal, n.o.p., costing 30 cents per pound or over, when imported on the cop, cone or tube, or in the hank, by manufacturers of woollen goods for use exclusively in their own factories	12½ %	17½ %	20 %
559	Wool or worsted yarns, when genapped, dyed or finished and imported by manufacturers of braids, cords, tassels, buttons and fringes for use exclusively in the manufacture of such articles in their own factories	Free	Free	Free
560	Yarns spun from the hair of the alpaca, and mohair yarn	,,	,,	,,

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
561	Lastings, mohair cloth, or other manufactures of cloth, woven or made in pattern of such size, shape or form, or cut in such manner as to be fit only for covering buttons, when imported by manufacturers of buttons for use exclusively in the manufacture of such articles in their own factories	Free	Free	Free
562	Oiled silk, and oiled cloth, and tape or other textile, india-rubbered, flocked or coated, n.o.p	20 %	27½ %	30 %
563	Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight 6 ozs. to the sq. yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs	15 %	22½ %	25 %
564	Felt, pressed, of all kinds, not filled or covered by or with any woven fabric	15 %	22½ %	25 %
565	Blankets, composed wholly of pure wool	22½ %	30 %	35 %
566	Flannels, plain, not fancy: fabrics of wool or of cotton and wool, commonly described and sold as lustres, mohair, alpaca and Italian linings	22½ %	30 %	35 %
567	Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n.o.p.: cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, n.o.p	30 %	35 %	35 %
568	Undershirts, drawers and knitted goods, n.o.p	22½ %	30 %	35 %
568*a*	Socks and stockings of all kinds	25 %	32½ %	35 %
569	Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture of such articles in their own factories	10 %	12½ %	15 %
570	Mats, door or carriage, other than metal, n.o.p	25 %	30 %	35 %
571	Carpeting, rugs, mats and matting of cocoa, straw, hemp or jute; carpet linings and stair pads	17½ %	22½ %	25 %
572	Turkish or imitation Turkish or other floor rugs or carpets; and carpets, n.o.p	25 %	30 %	35 %
573	Enamelled carriage, floor, shelf, and table oilcloth, linoleum, and cork matting or carpets	25 %	32½ %	35 %
573*a*	Church vestments of any material	12½ %	17½ %	20 %
574	White cotton bobinet, plain, in the web	15 %	22½ %	25 %
575	Embroideries, n.o.p.; lace, n.o.p.; braids, n.o.p.; tapes of cotton or linen not over 1¼ inches in width, not including measuring tape lines: fringes, n.o.p.; cords; elastic, round or flat; garter elastic; tassels; handkerchiefs of all kinds; lace collars and all manufactures of lace; nets and nettings of cotton, linen, silk or other material, n.o.p.; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n.o.p	25 %	32½ %	35 %
576	Silk, raw or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way; silk cocoons and silk waste	Free	Free	Free
577	Silk in the gum or spun silk, when imported by manufacturers of silk thread, silk underwear or of woven labels, for use exclusively in the manufacture of such articles in their own factories	,,	,,	,,
578	Spun silk not colored, n.o.p.; silk in the gum not more advanced than singles; tram or thrown organzine, not colored	10 %	12½ %	15 %
579	Sewing and embroidery silk; silk twist and silk floss	17½ %	22½ %	25 %
580	Black mourning crapes	12½ %	17½ %	20 %
581	Velvets, velveteens, silk velvets, plush and silk fabrics	17½ %	27½ %	30 %
582	Ribbons of all kinds and materials	22½ %	32½ %	35 %
583	Manufactures of silk or of which silk is the component part of chief value, n.o.p	30 %	35 %	37½ %
	GROUP II. *Miscellaneous.*			
584	Asphalt or asphaltum, solid; bone pitch, crude only; and resin or rosin in packages of not less than 100 lbs	Free	Free	Free
584*a*	Asphalte, not solid	12½ %	17½ %	17½ %
585	Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than 15 gallons	Free	Free	Free
586	Coal, anthracite; anthracite coal dust; coke	,,	,,	,,
587	Bituminous slack coal, such as will pass through a ⅜ inch screen, subject to regulations prescribed by the Minister of Customs ... per ton	0 10	0 12	0 14
588	Coal, bituminous, round and run of mine, and coal, n.o.p ... per ton	0 35	0 45	0 53
589	Ships and other vessels built in any foreign country, if British registered since September 1, 1902, on application for licence to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in an Act respecting the Coasting Trade of Canada)	—	25 %	25 %
590	Vessels, dredges, scows, yachts, boats and other water-borne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof), n.o.p.:—on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada	15 %	25 %	25 %
	Provided that regulations may be prescribed by the Minister of Customs for exemption from further duty after the duty specified in this item is once paid.			
591	Freight wagons, farm wagons, drays and sleighs, and complete parts thereof	17½ %	22½ %	25 %
592	Buggies, carriages, pleasure carts and vehicles, n.o.p.; tires of rubber for vehicles of all kinds, fitted or not; cutters, children's carriages and sleds, and finished parts of all articles in this item	22½ %	30 %	35 %
	Provided that for duty purposes the minimum value of an open buggy shall be $40, and the minimum value of a covered buggy shall be $50.			
593	Railway cars or other cars, wheelbarrows, trucks, road or railway scrapers and hand carts	20 %	27½ %	30 %
594	Bicycles and tricycles, n.o.p.	20 %	27½ %	30 %
595	Locomotives and railway passenger, baggage and freight cars, being the property or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs	—	Free	Free
596	Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs	Free	,,	,,
597	Pianofortes, organs and musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramaphones and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players	20 %	27½ %	30 %
598	Brass band instruments; parts of pianofortes and parts of organs; and bagpipes	15 %	22½ %	25 %
599	Hides and skins, raw, whether dry, salted or pickled; and raw pelts	Free	Free	Free
600	Fur tails, in the raw state	,,	,,	,,
601	Fur skins of all kinds, not dressed in any manner	,,	,,	,,
602	Astrakan or Russian hair skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed	,,	,,	,,
603	Fur skins, wholly or partially dressed, n.o.p.	10 %	15 %	15 %
604	Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed or further finished than tanned, n.o.p.; harness leather, and chamois skin	12½ %	15 %	15 %
605	Skins for morocco leather, tanned but not further manufactured; belting leather, of all kinds; tanners' scrap leather; leather not further finished than tanned, and skins, n.o.p.	10 %	12½ %	15 %
606	Sole leather	12½ %	15 %	17½ %
607	Glove leathers, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use exclusively in their own factories in the manufacture of gloves	5 %	7½ %	10 %
608	Japanned, patent or enamelled leather; morocco leather and leathers in imitation of morocco leather	15 %	22½ %	25 %
609	Belting, of leather	15 %	20 %	22½ %
610	Belting, n.o.p.	20 %	25 %	27½ %
611	Boots and shoes, pegged or wire fastened, with unstitched soles close edged	17½ %	22½ %	25 %
611*a*	Boots, shoes, slippers and insoles of any material, n.o.p.	20 %	27½ %	30 %
612	Harness and saddlery, including horse boots	20 %	27½ %	30 %
613	Manufactures of raw hide, and all manufactures of leather, n.o.p.	15 %	22½ %	25 %
614	Leather-board, leatheroid, and manufactures thereof, n.o.p.	15 %	22½ %	25 %
615	Whips of all kinds, including thongs and lashes	20 %	27½ %	30 %

GROUP 11.—MISCELLANEOUS—continued.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
616	Rubber and gutta percha, crude caoutchouc or india rubber, unmanufactured; powdered rubber and rubber or gutta percha waste or junk; hard rubber in sheets but not further manufactured, and re-covered rubber and rubber substitute	Free	Free	Free
616*a*	Balata, crude, unmanufactured	"	"	"
617	India-rubber boots and shoes	15 %	22½ %	25 %
618	Rubber cement and all manufactures of india-rubber and gutta percha, n.o.p.	15 %	25 %	27½ %
619	India-rubber clothing and clothing made waterproof with india-rubber; rubber or gutta percha hose, and cotton or linen hose lined with rubber; rubber mats or matting and rubber packing	22½ %	30 %	35 %
620	Webbing, elastic, over one inch wide	12½ %	17½ %	20 %
621	Window shade cloth in the piece; window shades, cut to size or hemmed or mounted on rollers, n.o.p.	22½ %	30 %	35 %
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.	20 %	27½ %	30 %
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof, spectacle cases	22½ %	30 %	35 %
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans, dolls and toys of all kinds; statues and statuettes of any material	20 %	27½ %	30 %
625	Caps, hats, muffs, tippets, capes, coats and cloaks of fur; and other manufactures of fur, n.o.p.	20 %	27½ %	30 %
626	Hats, caps, hoods and bonnets, n.o.p.; hat and bonnet crowns and hat, cap and bonnet shapes	22½ %	30 %	35 %
627	Gloves and mitts, of all kinds	22½ %	30 %	35 %
628	Braces or suspenders, and finished parts thereof	22½ %	30 %	35 %
629	Umbrellas, parasols and sunshades of all kinds and materials	22½ %	30 %	35 %
630	Boot, shoe, shirt and stay laces of any material	20 %	27½ %	30 %
631	Collars and cuffs, of cotton, linen, xylonite, xyolite or celluloid	25 %	35 %	37½ %
632	Quills in their natural state or unpinned	Free	Free	Free
633	Feathers in their natural state	10 %	12½ %	15 %
634	Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats	20 %	27½ %	27½ %
635	Whalebone, unmanufactured	Free	Free	Free
636	Featherbone, plain or covered, in coils	12½ %	17½ %	20 %
637	Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan and horn, covered	22½ %	30 %	35 %
638	Buckram, adapted for the manufacture of hat and bonnet shapes	Free	Free	Free
638*a*	Hatters' plush of silk or cotton; hatters' bands (not cords), bindings and hat sweats; hatters' tips and sides when cut to shape; and cashmere when cut to shape for under brims and hat covers. All the articles in this item when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories	"	"	"
639	Unfinished hoods, composed of "Leghorn," "Manila," palm leaf, grass, willow or chip, not bleached or blocked	"	"	"
640	Palm leaf, unmanufactured	"	"	"
641	Braids or plaits, of chip, palm leaf, manila, willow, osier, rattan, straw, tuscan or grass, suitable for making or ornamenting hats	"	"	"
642	Hatters' furs, not on the skin	"	"	"
643	Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured; and horse hair not further manufactured than simply cleaned and dipped or dyed	"	"	"
644	Hair, curled or dyed, n.o.p.	12½ %	17½ %	20 %
645	Hair cloth of all kinds	20 %	27½ %	30 %
646	Manufactures of hair, n.o.p., regalia, badges and belts of all kinds, n.o.p., except silk belts	22½ %	30 %	35 %
647	Jewellery of any material, for the adornment of the person, n.o.p.	22½ %	30 %	35 %
648	Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted	7½ %	10 %	10 %
648*a*	Diamonds, unset	Free	Free	Free
649	Shoe buttons, n.o.p.	17½ %	22½ %	25 %
650	Metal parts adapted for the manufacture of covered buttons	12½ %	17½ %	20 %
650*a*	Button blanks of animal shell, in the rough	7½ %	10 %	10 %
651	Buttons of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons	22½ %	30 %	35 %
651*a*	Buttons of vegetable ivory .....per gross	0 05	0 05	0 05
	and	20 %	20 %	20 %
652	Combs for dress and toilet, including mane combs, of all kinds	22½ %	32½ %	35 %
653	Brushes of all kinds	17½ %	25 %	27½ %
654	Bristles, broom corn, and hair brush pads	Free	Free	Free
655	Lead pencils, pens, penholders and rulers of all kinds	15 %	25 %	27½ %
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches	22½ %	32½ %	35 %
657	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.o.p., cyclometers and pedometers, and tape lines of any material, adding machines	17½ %	22½ %	25 %
658	Frames not more than ten inches in width, clasps and fasteners, adapted for use in the manufacture of purses and chatelaine bags or reticules	12½ %	17½ %	20 %
659	Photographic dry plates	20 %	27½ %	30 %
660	Clothes wringers for domestic use, and parts thereof	22½ %	30 %	35 %
661	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper	20 %	27½ %	30 %
662	Fertilizers, unmanufactured, including phosphate rock, kainite or German potash salts and German mineral potash; bone-dust, charred bone and bone ash; fish offal or refuse and animal or vegetable manures	Free	Free	Free
663	Fertilizers, compounded or manufactured, n.o.p; basic furnace slag, ground	5 %	7½ %	10 %
664	Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories	Free	Free	Free
664*a*	Nitrate compounds adapted for use in the manufacture of explosives	"	"	"
665	Torpedoes, fire-crackers and fireworks of all kinds	17½ %	22½ %	25 %
665*a*	Fuse, not metallic	12½ %	17½ %	20 %
666	Nitro-glycerine, giant powder, nitro and other explosives, n.o.p.....per lb.	0 01¾	0 02½	0 02½
667	Blasting and mining powder ..... "	0 01½	0 01¾	0 02
668	Cannon, musket, rifle, gun and sporting powder and cannister powder ....per lb.	0 02	0 02¾	0 03
669	Emery, in bulk, crushed or ground	Free	Free	Free
670	Emery wheels, carborundum wheels, and manufactures of emery or of carborundum	17½ %	22½ %	25 %
671	Metal glove fasteners, papier-maché shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks shoe lace wire fasteners and sewing machine attachments	Free	Free	Free
671*a*	Metal tips, studs and eyes adapted for the manufacture of corset clasps and corset wires	"	"	"
672	Ribs of brass, iron or steel, runners, rings, caps, notchets, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrella, parasol or sunshade or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades, for use exclusively in the manufacture of such articles in their own factories	"	"	"
673	Reeds, square or round, and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use exclusively in the manufacture of whips in their own factories	"	"	"
674	Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured	"	"	"
675	Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridle wires, damper wires, back check wires, dowel wires, German centre pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets and screws, shell, brass capstan screws, brass flange plates and screws, brass flanges, brass whitened spring wire, hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whip cloth, bushing cloth, hammer felt, back hammer felt, bridle leather and buck-skin, when imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories	"	"	"
676	Metallic tubes, glass caps, shells containers and capillary tubes, rubber bulbs, boxes and corks, when imported by manufacturers of vaccine points for use exclusively in the manufacture of such articles in their own factory	"	"	"
677	Buddles, vanners and slime tables, adapted for use in gold mining	"	"	"
678	Meerschaum, crude or raw	"	"	"
679	Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned; bones, crude	"	"	"

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
680	Fossils, shells, tortoise and mother-of-pearl, and other shells unmanufactured	Free	Free	Free
680*a*	Sponges of marine production	12½ %	17½ %	17½%
681	Junk, old; rags of cotton, jute, hemp and wool; paper waste clippings, and waste of all kinds, n.o.p., except metallic; broken glass or glass cullet	Free	Free	Free
682	Fish hooks, for deep-sea or lake fishing, not smaller in size than No. 2.0; bank, cod, pollack and mackerel fish lines; and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hauks or coil, barked or not,—in variety of sizes and threads,—including gilling thread in balls, and head ropes for fishing nets; manila rope, not exceeding 1½ inches in circumference, for holding traps in lobster fishery; barked marline, and net morsels of cotton, hemp or flax; and fishing nets or seines, when used exclusively for the fisheries, not to include hooks, lines or nets commonly used for sportsmen's purposes	,,	,,	,,
683	Fillets of cotton and rubber not exceeding 7 inches wide, when imported by manufacturers of card clothing for use exclusively in the manufacture of card clothing in their own factories	,,	,,	,,
684	Rubber thread, not covered	,,	,,	,,
685	Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only	,,	,,	,,
686	Goldbeaters' moulds and goldbeaters' skins	,,	,,	,,
687	Cat-gut or worm gut, unmanufactured, adapted for the manufacture of whip or other cord, or of ligatures	,,	,,	,,
688	Artificial limbs, and parts thereof; artificial teeth, not mounted	,,	,,	,,
689	Life-boats and life saving apparatus specially imported by societies to encourage the saving of human life	,,	,,	,,
689*a*	Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, and automatic resuscitation apparatus for artificial breathing, to aid in the saving of human life	,,	,,	,,
690	Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale	,,	,,	,,
690*a*	Casual donations from abroad sent by friends, and not being advertising matter, tobacco, articles containing spirits or merchandise for sale—when the duty otherwise payable thereon does not exceed 50 cents in any one case, under regulations by the Minister of Customs	,,	,,	,,
691	Communion sets of metal, glass or wood	,,	,,	,,
692	Coins, cabinets of; collections of medals and collections of postage stamps; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not usual merchantable commodities) won in *bona fide* competitions	,,	,,	,,
692*a*	Articles presented from abroad in recognition of the saving of human life, under regulations by the Minister of Customs	,,	,,	,,
693	Collections of antiquities, when imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions	,,	,,	,,
694	Models of inventions and of other improvements in the arts,—but no article shall be deemed a model which can be fitted for use	,,	,,	,,
695	Paintings in oil or water colors and pastels, valued at less than $20 each	15 %	22½%	25 %
695*a*	Paintings in oil or water colors and pastels, valued at not less than $20 each; paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the Minister of Customs	Free	Free	Free
696	Philosophical and scientific apparatus, utensils, instruments and preparations, including boxes and bottles containing the same; maps, photographic reproductions, casts as models, etchings, lithographic prints or charts. All articles in this item, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister of Customs	,,	,,	,,
697	Globes, geographical, topographical and astronomical	,,	,,	,,
698	Typewriters, type, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals	Free	Free	Free
699	Botanical and entomological specimens; mineralogical specimens; skins of birds and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; anatomical preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities, schools and public museums	,,	,,	,,
700	Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association	,,	,,	,,
	Provided a bond shall be first given in accordance with regulations prescribed by the Minister of Customs, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.			
701	Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Minister of Customs	,,	,,	,,
702	Carriages for travellers, and carriages laden with merchandise, not to include circus troupes or hawkers, under regulations prescribed by the Minister of Customs	,,	,,	,,
703	Travellers' baggage, under regulations prescribed by the Minister of Customs	,,	,,	,,
704	Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest	,,	,,	,,
705	Settlers' effects, viz.:—Wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, bicycles, carts, wagons and other highway vehicles, agricultural implements and live stock for the farm, not to include live stock or articles for sale, or for use as a contractors' outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment; all the foregoing if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of Customs	,,	,,	,,
	Provided that any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after 12 months' actual use in Canada.			
706	Articles for the personal or official use of Consuls-General who are natives or citizens of the country they represent and who are not engaged in any other business or profession	,,	,,	,,
707	Articles for the use of the Governor-General	,,	,,	,,
708	Arms, military stores, munitions of war and other articles the property of the Imperial Government, and to remain the property of such government; articles consigned direct to officers and men of His Majesty's Imperial navy, for their own personal use or consumption, on board their own ships	,,	,,	,,
709	Articles and other goods, the growth, produce or manufacture of Canada, returned to the exporter thereof after having been exported without having been advanced in value or improved in condition by any process of manufacture or other means; also quicksilver flasks and other metallic receptacles for holding liquids, and oyster pails, after having been once exported from Canada	,,	,,	,,
	Provided that the said articles and goods are returned within five years from time of exportation, subject to regulations prescribed by the Minister of Customs;			
	Provided also that any article or goods described in this paragraph, upon which an allowance of drawback has been made, shall not be admitted to entry except upon payment of duties equal to the drawback allowed;			
	Provided further that any of such goods or articles manufactured in bond or under			

GROUP II.—MISCELLANEOUS—continued.

Nos.	Articles.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
		$ c.	$ c.	$ c.
	Excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.			
710	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz.:—			
	(a) Usual coverings containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.	Free	Free	Free
	(b) Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain	15%	20%	20%
	(c) Provided that usual coverings containing goods subject to any ad valorem duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry;			
	(d) Provided further that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the Tariff item;			
	(e) Provided further that usual coverings designed for use other than in the bonâ fide transportation of the goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately.			
	(f) Provided also that the term coverings in this paragraph shall include packing boxes, crates, casks, cases, cartons, wrapping, sacks, bagging, rope, twine, straw or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.			
711	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited	15%	17½%	17½%
	Provided that duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "n.o.p." in any preceding tariff item.			
	Provided further that when the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article.			
712	Coal tar base or salt, for use in the manufacture of coal tar dyes	Free	Free	Free
713	Crude bromides, for the production of bromine	,,	,,	,,
714	Lenses and shutters, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks	,,	,,	,,
715	Special parts of brass and aluminium, in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks, shall be subject to the following reduced duty	5%	7½%	7½%
716	Iron tubing, lacquered or brass covered, not over 2 inches in diameter, in the rough, for use only in the manufacture of extension rods for windows, when imported by manufacturers of such rods	Free	Free	Free
717	Items now included under No. 349.			
718	Asphaltum oil for use only for paving purposes	,,	,,	,,
719	Pressed felt, elastic webbing and hollow blocks of wood when imported by manufacturers of artificial limbs, for use only in the manufacture of artificial limbs	,,	,,	,,
720	Item now included under No. 471a.			
721	Tinsel thread and tinsel wire when imported by manufacturers of braids, cords, tassels, ribbons or trimmings for use only in the manufacture of such articles in their own factories shall be subject to the following reduced duty	5%	7½%	10%
722	Flat steel, cold rolled, not over ½ in. thick, for use only in the manufacture of cups and cones for ball bearings, when imported by manufacturers of such ball bearings shall be subject to the following reduced duty	Free	5%	5%
723	Metallic elements and tungstic acid when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps	Free	Free	Free
724	Twine or yarn of paper when imported by manufacturers for the purpose of being woven into fabrics in their own factories	,,	,,	,,
725	Steel imported by manufacturers for use in their own factories in manufacturing rough unfinished parts of rifles, when such parts are to be used in rifles to be made for the Government of Canada	,,	,,	,,
726	Gun barrels, in single tubes, forged, rough-bored	,,	,,	,,
727	Antimony salts for dyeing	,,	,,	,,
728	Hyposulphite of soda when imported by tanners for use in their own factories in the tanning of leather	,,	,,	,,
729	Rolled iron and steel rods, not over ½ in. in diameter or in width, to be manufactured into horseshoe nails, when imported by manufacturers of such nails	,,	,,	,,
730	Cold rolled sheets or plates of steel with sheared edges over 14 gauge, and not less than 1½ ins. wide, when imported by manufacturers of mower bars, hinges, typewriters and sewing machines for use only in the manufacture of the said articles in their own factories	5%	7½%	10%
731	Preparations made from pyroxylin and wood naphtha when imported by manufacturers for use only in their own factories in the coating of imitation leather	5%	7½%	10%
732	Coated or sized cloth when imported by manufacturers for use only in their own factories in manufacturing sensitized blue or black print cloth	10%	12½%	15%
733	Fuse heads of metal foil and cardboard, when imported by manufacturers of electric fuses for use only in their own factories in the manufacture of such fuses	Free	Free	Free
734	Cotton thread, nitrate of thorium and nitrate of cerium for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles	,,	,,	,,
735	Crude glycerine, when imported by manufacturers for use only in their own factories in the manufacture of refined glycerien	,,	,,	,,
736	Soya beans and soya bean cake for use in the manufacture of cattle food and of fertilizers, when imported by manufacturers of such cattle food and fertilizers	,,	,,	,,
737	Iron tubing, brass covered, not over 2 inches in diameter, in the rough, when imported by manufacturers for use only in their own factories in the manufacture of towel bars, bath tub rails, and clothes carriers	,,	,,	,,
738	Ground coke, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries	,,	,,	,,
739	Preparations made from pyroxylin and wood naphtha, when imported by manufacturers for use only in their own factories in the manufacture of leather belting	5%	7½%	10%
740	Silk in the gum or spun, coloured or not, when imported by manufacturers of ribbons and shoe laces for use only in the manufacture of such articles in their own factories	5%	7½%	10%
741	Wood handles, when imported by manufacturers of D shovel handles, for use only in the manufacture of such D shovel handles in their own factories	10%	12½%	15%
742	Hard rubber, unfinished, in tubes, for use only in the manufacture of fountain pens, when imported by manufacturers of such pens	5%	7½%	10%
743	Articles of china ware, when imported to be mounted by manufacturers of silver ware in their own factories	15%	20%	22½%
744	Ten pin blocks of wood in the rough, when imported by the manufacturers of ten pins for use only in the manufacture of such articles in their own factories	5%	7½%	10%
745	Articles of metal for use in the manufacture of cream separator parts, when imported by manufacturers of such parts	Free	Free	Free
746	Skelp iron or steel, sheared or rolled in grooves, not over 4¾ inches in width, when imported by manufacturers for use only in their own factories in the manufacture of tubes of rolled iron or steel, not joined or welded, not more than 1½ inches in diameter	,,	,,	,,
747	Paper and materials of paper, gutta percha, and imitation rubber when imported by			

Nos.	Articles.	British Preferential Tariff. $ c.	Intermediate Tariff. $ c.	General Tariff. $ c.
	manufacturers of music rolls for piano players for use only in the manufacture of such music rolls in their own factories....	Free	Free	Free
748	Crude cotton seed oil, when imported by manufacturers of refined cotton seed oil for use only in their own factories in the manufacture of such refined cotton seed oil	,,	,,	,,
749	Olives in brine, not bottled, to be used in the manufacture of pickles, when imported by manufacturers of such pickles.....	15%	17½%	20%
750	Yarn of linen or of cotton for use only in the manufacture of measuring tape lines, when imported by the manufacturers of such tape lines.....	5%	7½%	10%
751	Articles of iron or steel, wholly or in part nickel plated or electro plated, when imported by manufacturers for use only in their own factories in the manufacture of bicycles	20%	27½%	30%
752	Cane, reed or rattan, not further manufactured than split, when for use in Canadian manufactures	Free	Free	Free
753	Flat braids or plaits, of glazed cotton thread, not over ¼ inch wide, when imported by manufacturers of hats for use only in the manufacture of hat bodies	,,	,,	,,
754	Celluloid, xylonite or xyolite, in sheets, lumps, blocks, cylinders, rods or bars, not further manufactured than moulded or pressed, when for use in Canadian manufactures	,,	,,	,,
755	Hard rubber, in strips or rods, but not further manufactured, when for use in Canadian manufactures	,,	,,	,,
756	Artificial abrasives, in bulk, crushed or ground, when imported for use in the manufacture of abrasive wheels and polishing composition	,,	,,	,,
757	Peroxide of barium, non-alcoholic, for use in the manufacture of peroxide hydrogen, when imported by manufacturers of peroxide of hydrogen.....	,,	,,	,,
758	Binitrotoluol, trinitrotoluol and perchlorate of ammonia, when imported by manufacturers of explosives for use exclusively in the manufacture of such articles in their own factories.....	,,	,,	,,
759	Glass plates or discs, rough cut or unwrought, for use in the manufacture of optical instruments, when imported by manufacturers of such optical instruments.....	,,	,,	,,
760	Yarns, threads and filaments of artificial or imitation silk, produced from a form of cellulose obtained by chemical processes from cotton or wool, when imported by manufacturers of knitted, woven or braided fabrics, for use only in their own factories in the manufacture of such knitted, woven or braided fabrics.....	,,	,,	,,
761	Collodion, for use in films for photo-engraving and for engraving copper rollers, when imported by photo-engravers and manufacturers of copper rollers.....	15%	17½%	17½%
762	Special parts of metal, in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or of kodaks	5%	7½%	7½%
763	Peppermint oil, when for use in Canadian manufactures	5%	7½%	10%
764	Undyed ribbon, when imported by manufacturers of typewriter ribbon for use only in the manufacture of such ribbon in their own factories	10%	12½%	15%
765	Fabrics of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories	17½%	20%	20%
766	Paper matting, when for use in Canadian manufactures	17½%	22½%	25%
767	Drawn iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, galvanized or coated with other metal or not, when imported by manufacturers of mats for use only in the manufacture of such mats in their own factories	Free	5%	5%

SCHEDULE B.

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.

Nos.	Goods.	When Subject to Drawback.	Portion of duty (not including special duty or dumping duty) payable as Drawback.
1001	Oil, fuel, and other articles not machinery	When entering into the cost of binder twine manufactured in Canada	99 %
1002	Rolled iron, rolled steel and pig iron	When used in the manufacture of mowing machines, reapers, harvesters, binders and attachments for binders	99 %
1003	Hemp bleaching compound and ingredients thereof	When used in the manufacture of rope	99 %
1004	Cotton seed oil	When used in the manufacture of liquid annatto	99 %
1005	Steel under ½ inch in diameter or under ½ inch square	When used in the manufacture of locks and knobs	99 %
1006	Steel cut to shape.....	When used in the manufacture of spoons	99 %
1007	Flat spring steel, steel billets and steel axle bars	When used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles	99 %
1008	Spiral spring steel	When used in the manufacture of railway spiral springs	99 %
1009	Steel	When used in the manufacture of cutlery, files, augers, auger bits, bit braces, hammers, axes, hatchets, scythes, reaping hooks, hoes, hay and straw knives, agricultural forks, hand rakes, skates, stove trimmings, bicycle chain and windmills	99 %
1010	Cloths of wool, cotton, silk, ramie or unions, fifty inches or over in width and weighing not more than seven ounces per square yard, not rubbered or made waterproof	When used in the manufacture of mackintosh clothing	50 %
1011	Botany yarn, single, Nos. 30, and finer, on mule cops, tubes or cones, or in hanks, dry spun or the French or Belgian system, in white only, not doubled or twisted	When used in the manufacture of socks and stockings and Jersey cloth	99 %
1012	Hat and cap linings.....	When used in the manufacture of hats and caps	99 %
1013	Fabrics of silk and satin, embroidered or embossed chiffon, casket gimps and fringes	When used in the manufacture of burial caskets and burial robes	65 %
1014	Glass in sheet and in plate	When used in the manufacture of bent plate glass, bent sheet glass and silvered mirror plate	50 %
1015	Rolled angles of iron or steel, nine and ten gauge, not over 1½ inches wide	When used in the manufacture of bedsteads	99 %
1016	Stearine and cascine	When used in the manufacture of leather	99 %
1017	Lap welded tubing of iron or steel, not less than 2½ inches in diameter, threaded and coupled or not	When used in casing water, oil and natural gas wells..	99 %
		When used for transmission of natural gas under high pressure from gas wells to points of distribution	50 %
1018	Machinery imported after 1st July, 1906, and prior to 1st July, 1908, and other articles not machinery	When entering into the cost of tin plate, tern plate, and black sheets of iron and steel, No. 14 gauge or thinner	99 %
1019	Bituminous coal	When imported by proprietors of coke ovens and converted at the works into coke for the smelting of metals from ores and in the melting of metals....	99 %
1020	Galvanized wire netting, of a class or kind not made in Canada	When used in traps for the fisheries	99 %
1021	Rolled round wire rods in the coil, of iron or steel, not over ⅜ of an inch in diameter	When used in the manufacture of galvanised iron or steel wire, curved or not, Nos. 9, 12 and 13 gauge, with variations from such gauges not exceeding four one-thousandths of an inch	99 %
1022	Charcoal	When used for the smelting of metals from ores	99 %
1023	Rolled hexagon iron or steel bars	When used in the manufacture of cold drawn or cold rolled iron or steel bars, or turned and polished shafting	99 %
1024	Yarns composed in chief value of wool, single, numbers thirty and finer, on mule cops, tubes or cones, or in hanks, dry spun on the French or Belgian systems, in white only, not doubled or twisted	When used in the manufacture of socks and stockings	99 %

SCHEDULE C.

PROHIBITED GOODS.

1201 Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

1202 Reprints of Canadian copyrighted works, and reprints of British copyrighted works which have been copyrighted in Canada.

1203 Coin, base or counterfeit.

1204 Oleomargarine, butterine or other similar substitutes for butter, and process butter or renovated butter.

1205 Tea adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

1206 Goods manufactured or produced wholly or in part by prison labour, or which has been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

1207 Animals suffering from any contagious disease.

1208 Metallic trading checks in circular form.

1209 Any goods—(*a*) which, if sold, would be forfeited under the provisions of Part VII. of the Criminal Code; or,

(*b*) manufactured in any foreign State or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom or in Canada, or in any other British country, unless such name or trade mark is accompanied by a definite indication of the foreign State or country in which the goods were made or produced;

Provided that for the purposes of this item if there is on any goods a name which is identical with or a colorable imitation of the name of a place in the United Kingdom or in Canada, or in any other British country, such name, unless it is accompanied by the name of the State or country in which it is situate, shall, unless the Minister decides that the attaching of such name is not calculated to deceive (of which matter the Minister shall be the sole judge), be treated as if it was the name of a place in the United Kingdom or in Canada, or in any other British country.

1210 Posters and hand-bills depicting scenes of crime or violence.

1211 Stallions and mares of less value than $50 each.

1212 Opium, crude or powdered (except for medicinal purposes).

1213 Aigrettes, egret plumes, or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins of wild birds, either raw or manufactured, but this provision shall not apply to.—

(*a*) the feathers or plumes of ostriches;

(*b*) the plumage of the English pheasant and the Indian peacock;

(*c*) the plumage of wild birds ordinarily used as articles of diet;

(*d*) the plumage of birds imported alive, nor to

(*e*) Specimens imported under regulations of the Minister of Customs for any natural history or other museum, or for educational purposes.

THE DUMPING CLAUSE.

For Provisions of the Customs Tariff, 1907, in regard to Special duty or Dumping duty, see Article 6 of the Act preceding the tariff.

Regulations by Order in Council and by the Department of Customs respecting Invoices, Entries and Special Duty:—

1. Invoices in duplicate properly certified shall be delivered at the Custom House with the bill of entry for all imported goods.

2. Every such invoice shall contain a sufficient and correct description of the goods, and in respect of goods sold by the exporter shall show in one column the actual price at which the articles have been sold to the importer, and in a separate column the fair market value of each article as sold for home consumption in the country of export.

3. The "*price*" and "*value*" of goods in every case aforesaid are to be stated as in condition packed ready for shipment at the time when, and at the place whence, the goods have been exported directly to Canada.

4. When the value of goods for duty purposes is determined by the Minister of Customs under the provisions of the Customs Act, by reason of the goods being exported or imported under unusual conditions, the value so determined shall be held to be the fair market value thereof.

5. In making Customs Entry the "Special duty" may be shown by itself in the "net duty" column of the entry on the line below the article subject to special duty or on the line below continuous numbers of articles subject to special duty.

6. Goods of a class or kind made in Canada are subject to special duty, when sold for exportation to Canada at a less price than for home consumption in the country of export, whether such goods be otherwise free of duty or subject to specific or *ad valorem* duties—with the exceptions stated in Clause 6 of the Tariff as hereinbefore quoted.

7. *By Regulations in force from May 1st*, 1907.—Under the Special Duty provisions of the Customs Tariff, the special duty is not to apply in the following cases, viz.:—

(*a*) In respect of iron and steel, rolled, drawn or polished when the difference between the fair market value and the selling price of such iron and steel to the importer in Canada does not exceed 5% of their fair market value;

(*b*) In respect of iron and steel tubing, threaded and coupled or not, 4 ins. or less in diameter when the difference between the fair market value and the selling price of such tubing to the importer in Canada does not exceed 5% of its fair market value;

(*c*) Provided that special duty or dumping duty under the Customs Tariff, 1907, shall without exemption allowance apply to iron and steel tubing, threaded and coupled or not, over 4 ins. and not exceeding 8 ins. in diameter, such tubing being of a class or kind made in Canada.

(*d*) In respect of other goods when the difference between the fair market value and the selling price of the goods to the importer in Canada does not exceed 7½% of their fair market value.

Provided that the whole difference shall be taken into account for special duty purposes when exceeding 5% in the case of such iron and steel, including iron and steel tubing 4 ins. or less in diameter, and when exceeding 7½% in other cases.

8. *Bona fide Samples admitted without Special Duty.*—Articles of merchandise for use *bona fide* as samples for sale of similar goods are to be admitted without *special* duty—(Subject, however, to *ordinary* duties as heretofore).

9. *Advance in Market Value after purchase of goods by importer not subject to Special Duty.*—The amount of any advance in the market value of goods between the time of their purchase by the importer and the date of their exportation to Canada shall not be subject to special duty after 9th November, 1904, provided the goods have been exported in the usual course and the actual date of purchase established to the satisfaction of the collector by contracts or other sufficient documents produced for his inspection and attested to.

Provided, however, in respect of goods subject to an *ad valorem* duty, that the *ordinary duty* shall be collected (as heretofore) on the fair market value of the goods as at the time of their direct exportation to Canada—under the provisions of Section 58 of the Customs Act.

10. *Rule to be observed (for Special Duty purposes only) in comparing "Fair Market Value" with "Export Price."*—In computing the difference for Special Duty purposes between the "Fair Market Value" in the country of export and the "Selling Price to the importer in Canada," the fair market value of goods is to be estimated on the usual credit basis, except when the article is universally sold in the country of export for cash only, in which case the fair market value is to be estimated on a cash basis.

Provided that a *bona fide* discount for cash not exceeding 2½% when allowed and deducted by the exporter on his invoice may be allowed in estimating the fair market value of goods for duty purposes.

Examples:—

(1) Hats sold for Home Consumption at $100 on Credit, subject to 8% *Cash* discount, would be liable to Special duty if sold to a purchaser in Canada on usual credit at $92, but would not be liable to special duty if sold to a purchaser in Canada for $92 cash.

(2) Machinery sold for Home Consumption at $100 on Credit, subject to 2½% *Cash* discount, would not be liable to Special duty if sold to a purchaser in Canada far $91 Cash, as the "difference" does not exceed 7½% after raising the *Cash* price ($91) by 2½% to its *Credit* equivalent.

THE EXPORT ACT.

Extract from Chapter 50 of the Revised Statutes, 1906.

Section 5.

The export in the carcass, or parts thereof, of—

(*a*) deer, except as authorised by regulation of the Governor in Council made under the authority of the Customs Act; and

(*b*) wild turkeys, quail, partridge, prairie fowl and woodcock;

is hereby declared unlawful and prohibited, and any such article so attempted to be exported may, on reasonable excuse of suspicion of intention to export, be seized by any officer of customs, and, if such intention is proved, shall be dealt with as for breach of the Customs Laws. Provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council, of any carcass or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

Section 6.

Any person exporting or attempting to export in the carcass, or parts thereof, any deer, wild turkeys, quail, partridge, prairie fowl or woodcock, contrary to the provisions of this Act, shall for each such offence incur a penalty of one hundred dollars, and the article so exported or attempted to be exported shall be forfeited and may be seized by any officer of customs.

AMENDED CERTIFICATES OF ORIGIN ON INVOICES.

(I) BRITISH PREFERENTIAL TARIFF.

The following regulations have been made and established by Order in Council of 17th December, 1909:—

"From and after the first day of February, 1910, the country of origin in respect of each imported article shall be specified on the margin opposite to such article, or elsewhere on the invoice thereof, when the articles are for entry in Canada under the British Preferential Tariff.

"A certificate of origin as hereinafter set forth is prescribed to be written, printed, or stamped on the face or back of all invoices of articles for entry as aforesaid (except raw and refined sugars).

"Such certificate shall be made and signed by the exporter personally, or on his behalf by his manager, chief clerk or other principal official having knowledge of the facts to be certified to, and shall contain the following statement of facts, viz.:—

B.

"That each article on this invoice is *bonâ fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries."

[NOTE.—Goods for entry under the British Preferential Tariff are to be invoiced separately from other goods.]

The invoice forms for entry under the British Preferential Tariff in Canada remain as heretofore prescribed, except as to the above certificate of origin—the surtax certificate being, however, dispensed with on Preferential invoices.

The following is the full form combining the certificate of value and of origin prescribed to be written, printed or stamped on invoices of articles for entry under the British Preferential Tariff in Canada, when the goods have been *sold by the exporter prior to shipment*:—

FORM M.—B.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (*) exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, without any discount or deduction

(*) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

(B) That each article on this invoice is *bonâ fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article, has been produced through the industry of one or more British countries.

Dated at

this day of 191 .

(Signature).....

The following is the full form, combining the certificate of value and of origin, prescribed to be written, printed or stamped on invoices of articles for entry under the British Preferential Tariff in Canada when the goods have been *shipped on consignment prior to sale by the exporter.*

DECLARATION FORM N.—B.

(To be attested to in British Countries before a Collector of Customs, Notary Public or other official authorized to administer Oaths; and in other Countries before a British or other Consul, Notary Public or other official authorized to administer Oaths.)

I, (a) of (b)
do solemnly and truly declare as follows:—

(1) That I am (c) the owner of the goods shipped on consignment to (d) at in Canada, and described in the annexed invoice;

(2) That the said invoice is a complete and true invoice of all the goods included in this shipment;

(3) That the said goods are properly described in the said invoice;

(4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;

(5) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm or corporation in Canada;

(6) That the said invoice contains a just and faithful valuation of such goods, at their fair market value, as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and condition by me or by dealers therein to purchasers in said markets in the ordinary course of trade at the usual credit, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever;

(7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in the said invoice; and

(8) That no different invoice, or account thereof, has been or will be furnished to any one by me or on my behalf.

(B) That each article on this invoice is *bonâ fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin and that each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such country, and not less than one fourth the cost of production of each such article has been produced through the industry of one or more British countries.

Declared before me at

this day of 191 .

(Signature).....

(2) TREATY OR CONVENTION RATES.

The following Regulations have been made and established by Order in Council of 17th December, 1909:—

"When articles the produce or manufacture of any country are to be entered at the Custom House in Canada under Treaty or Convention, the country of origin in respect of each such article shall be specified on the margin opposite such article or elsewhere on the invoice thereof.

"A certificate of origin as hereafter set forth is prescribed to be written, printed or stamped on the face or back of all invoices of articles for entry as aforesaid.

"Such certificate shall be made and signed by the exporter personally, or on his behalf by his manager, chief clerk or other principal official having knowledge of the facts to be certified to, and shall contain the following statement of facts, viz:—

A.

"That each article on this invoice is *bonâ fide* the produce or manufacture of the country specified on the invoice as its country of origin;

"That each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such specified country of origin, and not less than one-fourth the cost of production of each such article has been produced through the industry of the said country."

(a) Name of party subscribing to this declaration.

(b) City or town and country.

(c) A member of the firm of, giving the name of the firm when the shipment is made by a firm, or an officer, director or manager of, giving the name of the corporation, when the shipment is made by a corporation.

(d) Name of consignee.

[NOTE.—The certificate of value and of origin on invoices for entry under Treaty or Convention rates may be combined as set forth in the following forms.]

The following is the full form, combining the certificate of value and of origin, prescribed to be written, printed or stamped on invoices of articles for entry in Canada, under Treaty or Convention rates, when the goods have been *sold by the exporter prior to shipment*:—

FORM M.—A.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (*) exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada, and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to anyone; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

(A) That each article on this invoice is *bonâ fide* the produce or manufacture of the country specified on the invoice as its country of origin;

That each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such specified country of origin, and not less than one-fourth the cost of production of each such article has been produced through the industry of the said country.

Dated at

this day of 191 .

(Signature).....

The following is the full form, combining the certificate of value and of origin, prescribed to be written, printed or stamped on invoices of articles for entry in Canada, under Treaty or Convention rates, when the goods have been *shipped on consignment prior to sale by the exporter*:—

FORM N.—A.

(To be attested to in British countries before a Collector of Customs, Notary Public or other official authorized to administer Oaths; and in other countries before a British or other Consul, Notary Public or other official authorized to administer Oaths.)

I, (a) of (b)
do solemnly and truly declare as follows:—

(1) That I am (c) the owner of the goods shipped on consignment to (d) at in Canada, and described in the annexed invoice;

(2) That the said invoice is a complete and true invoice of all the goods included in this shipment;

(3) That the said goods are properly described in the said invoice;

(4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;

(5) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm or corporation in Canada;

(6) That the said invoice contains a just and faithful valuation of such goods at their fair market value as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and condition by me or by dealers therein to purchasers in said markets in the ordinary course of trade at the usual credit, without any discount or deduction for cash, or on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever;

(7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said invoice; and

(8) That no different invoice or account thereof has been or will be furnished to any one by me or on my behalf.

(A) That each article in this invoice is *bonâ fide* the produce or manufacture of the country specified on the invoice as its country of origin.

That each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such specified country of origin and not less than one-fourth the cost of production of each such article has been produced through the industry of the said country.

WEST INDIAN PRODUCTS TO ENJOY THE BENEFITS OF THE CUSTOMS PREFERENTIAL TARIFF WHEN IMPORTED INTO CANADA.

(*Assented to 24th May*, 1913.)

Sugar, molasses and syrups; shredded sugar cane; fresh fruits of all kinds, cocoanuts; asphalt and manjak; coffee; cotton raw, cotton seed and cotton seed meal; cotton seed oil; rice, uncleaned, rice, cleaned,

(*) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

(a) Name of party subscribing to this declaration.

(b) City or town and country.

(c) A member of the firm of, giving the name of the firm when the shipment is made by a firm, or an officer, director, or manager of, giving the name of the corporation when the shipment is made by a corporation.

(d) Name of consignee.

SCHEDULE C.—continued.

and rice flour, rice meal and rice bran; petroleum, crude; oils, coal and kerosene, distilled, purified, or refined petroleum; copra and cocoanut oil; rubber, raw and balata; bulbs; logwood and logwood extract; annatto; turtle shell, unmanufactured; ginger, nutmegs and spices, unground; arrowroot; salt; sponges; vegetables, fresh, of all kinds; tapioca and cassava; tapioca and cassava flour; honey and beeswax; oils, essential, including bay oil and otto of limes; tamarinds, fresh or preserved; cattle food containing molasses; pea nuts and kola nuts; diamonds, uncut; timber or lumber of wood not further manufactured than sawn or split; timber or lumber of wood, dressed; vanilla beans; bay leaves; papaine; lime juice, fruit syrups, and fruit juices, non-alcoholic.

COLONIES TO ENJOY FOR A LIMITED TIME BENEFIT OF AGREEMENT WITH CANADA.

Bahamas; Bermuda; British Honduras; Grenada; Jamaica; Newfoundland.

FRENCH PRODUCTS ENJOYING THE BENEFIT OF THE INTERMEDIATE TARIFF.

No. of the Canadian Tariff.	Products.
8	Canned meats, canned poultry and game; extracts of meats and fluid beef not medicated, and soups of all kinds.
17	*Cheese.*
23	Preparations of cocoa or chocolate, n. o. p.
67	Macaroni and vermicelli.
72	*Garden, field and other seeds for agricultural or other purposes, n. o. p., sunflower, canary, hemp and millet seed, when in packages weighing one pound each.*
78	Florist stock, viz.: palms, ferns, rubber plants (ficus), gladiolus, cannas, dahlias and peonies.
81	Trees, viz.: apple, cherry, peach, pear, plum and quince, of all kinds, and small peach-trees known as June buds.
82	Grape vines; gooseberry, raspberry, currant and rose bushes; fruit plants, n. o. p.; trees, plants and shrubs, commonly known as nursery stock, n. o. p.
Ex 86	Tomatoes, and cooked corn in cans, or other air-tight packages, n. o. p., the weight of the packages or cans to be included.
88	Pickles, sauces and catsups.
94	Dates and figs, dried.
99	Prunes and dried plums, unpitted; raisins and dried currants.
105	Fruits in air-tight cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty.
109	Almonds, walnuts, Brazil nuts, pecans, and shelled peanuts, n. o. p.
112	Nuts of all kinds, n. o. p.
114	,, shelled, n. o. p.
Ex 120	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty: (*a*) When weighing over 20 ozs. and not over 36 ozs. each; (*b*) When weighing over 12 ozs. and not over 20 ozs. each; (*c*) When weighing 8 ozs. each or less.
121	Fish preserved in oil, n. o. p.
141	Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections, containing sugar.
152	Lime juice, and other fruit syrups and fruit juices, n. o. p.
156	*Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whiskey, and all spirituous or alcoholic liquors, n. o. p.; amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit, or any substance known as wood spirits or methylated spirits, absinthe, arrack or palm spirit; brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura, and similar alcoholic bitters, or beverages; and wines, n. o. p., containing more than 40 per cent. of proof spirit.*
159	*Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or ethereal and spirituous fruit essences, n. o. p.*
160	*Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations, containing spirits of any kind.*
162	*Medicinal or medicated wines, including vermouth and ginger wine, containing not more than 40 per cent. of proof spirit.*
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n. o. p.; blue prints, building plans, maps and charts, n. o. p.
213	Acid, acetic and pyroligneous, n. o. p., and vinegar.
Ex 220	*All medicinal, chemical, and pharmaceutical preparations compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n. o. p.:* (*a*) *When dry.* (*Ex b*) *Others containing alcohol.* Provided that drugs, pill mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopœia or the French Codex as officinal, shall not be held to be covered by this item.
228	Soap powders, powdered soap, mineral soap, and soap, n. o. p.
230	Castile soap.
232	Glue, liquid, powdered or sheet, and mucilage, gelatine, caseine, adhesive paste, and isinglass.
233	Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers, which do not bear the heat of distillation, when imported in tins of not less than ten pounds each.
234	Perfumery, including toilet preparations, non alcoholic, viz.: hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n. o. p., used for the hair, mouth or skin.
236	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical bandages, plain or medicated; surgical trusses, pessaries, and suspensory bandages of all kinds.
237	Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; and celluloid lamp shade blanks and comb blanks.
256	Printing ink.
257	Writing ink.
264	Essential oils, n. o. p.
287	Table ware of china, porcelain, white granite or ironstone.
290	Cement, Portland, and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty.
316	Electric light carbons, and carbon points of all kinds, n. o. p.
318	Common and colourless window glass.
320	*Plate glass, not bevelled, in sheets or panes not exceeding 7 sq. ft. each, n. o. p.*
321	Plate glass, not bevelled, in sheets or panes exceeding 7 sq. ft. each, and not exceeding 25 sq. ft. each, n. o. p.
323	Silver glass, bevelled or not and framed or not.
326*a*	Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n. o. p.
339	Manufactures of lead, n. o. p.
352	Brass and copper nails, tacks, rivets and burs or washers; bells and gongs, n. o. p.; and manufactures of brass or copper, n. o. p.
354	Manufactures of aluminum, n. o. p.
361	Gold, silver and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders.
362	Articles consisting wholly or in part of sterling or other silver ware, nickelplated ware, gilt or electroplated ware, n. o. p.; manufactures of gold and silver, n. o. p.
366	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves.
368	Clocks, watches, time recorders, clock and watch keys, clock cases and clock movements.
418	Wire cloth, or woven wire of brass or copper.
419	Needles, of any material or kind, and pins manufactured from wire of any metal, n. o. p.
420	Buckles and clasps of iron, steel, brass or copper, of all kinds, n. o. p. (not being jewellery).
426	Knives and forks, and all other cutlery, of steel, plated or not, n.o.p.
438	Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds.
Ex 453	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; and iron and steel castings and iron or steel integral parts of all machinery above specified.
454	Manufactures, articles or wares of iron or steel, or of which iron and steel (or either) are the component materials of chief value, n. o. p.
506	Manufactures of wood, n. o. p.
512	Picture frames, and photograph frames, of any material.
519	House, office, cabinet or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; curtain stretchers, furniture springs and carpet sweepers.
526	White and cream coloured lace and embroideries, of cotton or linen.
536	Cotton, or linen thread, n. o. p.: crochet and knitting cotton.
563	Women's and children's dress goods, coat linings, Italian cloths, alpacas, Orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plain, or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight six ounces to the square yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs.
567	*Fabrics, manufactures, wearing apparel and ready made clothing, composed wholly or part of wool, worsted, the hair of the goat or other like animal, n. o. p.; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, n. o. p.*
570	Mats, door or carriage, other than metal, n. o. p.
571	Carpeting, rugs, mats and matting of cocoa, straw, hemp, or jute; carpet linings and stair pads.
573*a*	Church vestments of any material.
574	White cotton bobbinet, plain, in the web.
Ex 575	Braids, n. o. p.; fringes, n. o. p.; cords, elastic, tassels; handkerchiefs of all kinds, shams and curtains when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n. o. p.
580	Black mourning crapes.
Ex 581	Velvets other than of pure silk, velveteens, and plush fabrics.
597	Pianofortes, organs and musical instruments of all kinds, n. o. p.; phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players.
598	Brass band instruments; parts of pianofortes, and parts of organs; and bagpipes.
603	*Fur skins, wholly or partially dressed, n. o. p.*
604	Dongola, Cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, glazed, waxed, or further finished than tanned, n. o. p.; harness leather and chamois skin.
611*a*	Boots, shoes, slippers and insoles of any material, n. o. p.
618	Rubber cement and all manufactures of india-rubber and gutta-percha, n. o. p.
622	Trunks, valises, hat boxes, carpet bags, tool bags and baskets of all kinds, n. o. p.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket books, flybooks and parts thereof.
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans, dolls and toys of all kinds; statues and statuettes of any material.
627	Gloves and mits, of all kinds.
628	Braces or suspenders, and finished parts thereof.
630	Boot, shoe, shirt, and stay laces, of any material.
633	Feathers, in their natural state.
634	Feathers and manufactures of feathers, n. o. p.; artificial feathers, fruits, grains, leaves, and flowers suitable for ornamenting hats.
637	Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan and horn, covered.
647	Jewellery of any material, for the adornment of the person, n. o. p.

No. of the Canadian Tariff.	Products.
618	*Precious stones, and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted.*
651	Buttons of all kinds, covered or not, n. o. p., including recognition buttons, and cuff or collar buttons.
652	Combs for dress and toilet, including mane combs, of all kinds.
653	Brushes of all kinds.
655	Lead pencils, pens, penholders, and rulers of all kinds.
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same; smokers' sets and cases therefor, and tobacco pouches.
657	Magic lanterns and slides therefor; philosophical, photographic, mathematical, and optical instruments, n. o. p.; cyclometers and pedometers, and tape lines of any material.
710	*Coverings, inside and outside, used in covering or holding goods imported therewith.*
711	All goods not enumerated in this schedule* as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited.†

NOTE 1.—Articles *in italics* are those on which duties are identical in the general and intermediate tariff.

NOTE 2.—Abbreviation: n. o. p. means "not otherwise provided for" elsewhere in the Canadian tariff

NOTE 3.—The numbers of the tariff items have reference to the present Canadian tariff.

NOTE 4.—The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

FRENCH PRODUCTS ENJOYING THE BENEFIT OF A SPECIAL TARIFF.

No. of the Canadian Tariff.	Products.	Duties. $ c.
Ex 86	Vegetables, tomatoes excepted, including baked beans, in cans, or other air-tight packages, n.o.p.; the weight of the cans or other packages to be included in the weight for duty per lb.	0 01
Ex 120	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty: (c) When weighing over 8 ozs. and not over 12 ozs. each per box	0 02
Ex 163	Wines of the fresh grape of all kinds, not sparkling, imported in barrels or in bottles: (a) containing 20 % or less proof spirit‡ ..... per gall.	0 15
	(b) containing more than 20 %‡ and not more than 23 % proof spirit§ ..... per gall.	0 20
	(c) containing more than 23 % and not more than 26 % of proof spirit ..... per gall.	0 25
	For each degree in excess of 26 % of proof spirit until the strength reach s 40% of proof spirit	0 03
	Provided that six quart‖ bottles, or 12 pint¶ bottles, shall be held to contain a gallon for duty purposes under this item.	
Ex 165	Champagne and all other sparkling wines in bottles containing: (a) not more than a quart, but more than a pint (old wine measure) ..... doz. bottles	3 30
	(b) not more than a pint, but more than one half pint (old wine measure) ..... doz. bottles	1 65
	(c) one half pint, or less ..... ,, ,,	0 82
	(d) over one quart (old wine measure) ..... per gall.	1 50
Ex 169	Books, viz.: Novels or works of fiction, or literature of a similar character, unbound, or paper bound or in sheets, in the French language, but not to include Christmas annuals, or publications commonly known as juvenile and toy books..	15%
Ex 171	Books, printed, periodicals and pamphlets, or parts thereof, in the French language, n. o. p.; not to include blank account books, copy books, or books to be written or drawn upon	5%
Ex 220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, water, essences, and oils, n. o. p. Ex (b) All other than dry and not containing alcohol..... Provided that drugs, pill mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopœia or the French Codex as officinal, shall not be held to be covered by this item.	25%
262	Olive oil, n. o. p.	15%
Ex 575	Embroideries, n. o. p.; lace, n. o. p.; collars or collarettes in lace and all manufactures of lace; nettings of cotton, linen, silk, or other material, n. o. p.	27½%
Ex 581	Velvets of pure silk and silk fabrics	20%
582	Ribbons of all kinds, and materials	25%
583	Manufactures of silk or of which silk is the component part of chief value, n. o. p.	32½%

NOTE 1.—The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

NOTE 2.—The numbers of the tariff items have reference to the present Canadian tariff.

* The words "this schedule" refer to the Canadian customs tariff now in force.

† Are included under this number more especially, mineral waters in bottles, drugs, and preparations recognized as officinal by the French Codex.

‡ Or 11° 6 by centesimal alcoholometer.

§ Or 13° 3 by centesimal alcoholometer.

‖ Equal to ·946 of a litre.

¶ Equal to ·473 of a litre.

EXTENSION IN PART OF INTERMEDIATE TARIFF TO BELGIUM, THE NETHERLANDS AND ITALY.

(*Memorandum Department of Customs No. 1592 B, of June 10, 1910.*)

By Order in Council, published in the *Canada Gazette* of this date, the benefit of the Intermediate Tariff is extended to the goods enumerated in the Schedule hereto, marked "Schedule Number One," the produce or manufactures of Belgium and the Netherlands, when imported and conveyed without transhipment from a port of Belgium or the Netherlands, or from a port of a British country into a sea or river port of Canada.

By Order in Council, published in the *Canada Gazette* of this date, the benefit of the Intermediate Tariff is extended to the goods enumerated in the Schedule hereto, marked "Schedule Number Two," the produce or manufacture of Italy, when imported and conveyed without transhipment from a port of the Kingdom of Italy, or from a port of a British country into a sea or river port of Canada.

Invoices of goods for entry under the Intermediate Tariff shall be certified as to origin, quantity, value and other particulars as prescribed by the Customs regulations. The certificate of origin shall be in form similar to the certificate form A, under the French Treaty.

The declaration of the importer may be accepted as to the origin of goods, the produce or manufacture of Belgium, the Netherlands or Italy, which were shipped on or before 10th June, 1910, for entry thereafter under the Intermediate Tariff.

SCHEDULE No. 1.

Goods of Belgium and of the Netherlands enjoying the benefit of the Intermediate Tariff on importation into Canada.

No. of the Canadian Tariff.	Goods.	Duties. $ c.
8	Canned meats, canned poultry and game; extracts of meats and fluid beef not medicated, and soups of all kinds	25%
17	*Cheese* ..... lb.	0 03
23	Preparations of cocoa or chocolate, n. o. p.	32½%
67	Macaroni and vermicelli ..... 100 lbs.	1 00
72	*Garden, field and other seeds for agricultural and other purposes, n. o. p., sun flower, canary, hemp and millet seed, when in packages weighing over 1lb. each*	10%
78	Florist stock, viz.: Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias and pæonies	22½%
81	Trees, viz.: Apple, cherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June buds each	0 2½
82	Grape vines; gooseberry, raspberry, currant and rose bushes; fruit plants, n. o. p.; trees, plants and shrubs, commonly known as nursery stock, n. o. p.	17½%
86	Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty ..... lb.	0 1¼
88	Pickles, sauces and catsups	32½%
94	*Dates and figs, dried* ..... 100 lbs.	0 55
99	*Prunes and dried plums, unpitted; raisins and dried currants.* lb.	0 0¾
105	Fruits in air-tight cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty ..... lb.	0 02
109	*Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n. o. p.* ..... lb.	0 02
112	*Nuts of all kinds, n. o. p.* ..... ,,	0 02
114	Nuts, shelled, n. o. p. ..... ,,	0 3¼
120	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty: (a) When weighing over 20 ozs. and not over 36 ozs. each box	0 05
	(b) When weighing over 12 ozs. and not over 20 ozs. each ,,	0 04
	(c) When weighing over 8 ozs. and not over 12 ozs. each ,,	0 03
	(d) When weighing 8 ozs. each or less ..... ,,	0 02
121	Fish preserved in oil, n. o. p.	30%
141	Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar.....	32½%
152	Lime juice and other fruit syrups and fruit juices, n. o. p.	17½%
156	*Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whisky and all spirituous or alcoholic liquors, n. o. p.; amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil. methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit or any substance known as wood spirits or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n. o. p., containing more than 40% of proof spirit* ..... gall. of the strength of proof	2 40
159	*Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, n. o. p.* ..... gall. and	2 40 30%
160	*Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:* (a) When in bottles or flasks containing not more than 4 ozs. each	50%
	(b) When in bottles, flasks or other packages containing more than 4 ozs. each ..... gall. and	2 40 40%
162	*Medicinal or medicated wines, including vermouth and ginger wine, containing not more than 40% of proof spirit*	50%
Ex 163	Wines of the fresh grape of all kinds, not sparkling, containing 26% or less of proof spirit, whether imported in wood or in bottles ..... gall.	0 25
	And in addition thereto, for each degree of strength in excess of 26% of proof spirit until the strength reaches 40% proof spirit	0 03
	(Provided that six quart bottles, or twelve pint bottles, shall be held to contain a gallon for duty purposes under this item).	

SCHEDULE No. 1.—continued.

No. of the Canadian Tariff.	Goods.	Duties. $ s.
165	Champagne and all other sparkling wines:	
	(a) In bottles containing each not more than a quart but more than a pint (old wine measure) ..... doz. bottles	3 30
	(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure) doz. bottles	1 65
	(c) In bottles containing one-half pint each or less ,,	0 82
	(d) In bottles containing over one quart each (old wine measure) ..... gall.	1 50
Ex 169	Books, viz.: Novels or works of fiction or literature of a similar character, unbound or paper bound or in sheets, in the French language, but not to include Christmas annuals or publications commonly known as juvenile and toy books	22½%
Ex 171	Books, printed, periodicals and pamphlets, or parts thereof in the French language, n. o. p.; not to include blank account books, copy books, or books to be written or drawn upon....	10%
180	*Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania, transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n. o. p.; blue prints, building plans, maps and charts, n. o. p.*	22½%
213	Acid, acetic and pyroligneous, n. o. p., and vinegar: per gallon of any strength not exceeding the strength of proof ..	0 12½
	And in addition thereto, for each degree of strength in excess of the strength of proof	0 1¾
	Provided that the strength of proof shall be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Governor in Council.	
220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n. o. p.:	
	(a) When dry	25%
	(b) All others	50%
	Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognised by the British or the United States pharmacopœia, or the French Codex as officinal, shall not be held to be covered by this item;	
	Provided, also, that any article in this item containing more than 40% of proof spirit shall be rated for duty at ..... per gall.	2 40
	and	30%
228	*Soap powders, powdered soap, mineral soap, and soap, n.o.p.*....	32½%
230	Castile soap ..... lb.	0 01
232	Glue, liquid, powdered or sheet, and mucilage, gelatine, casein, adhesive paste and isinglass	25%
233	Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than 10lbs. each	12½%
234	*Perfumery, including toilet preparations, non-alcoholic, viz.: hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n. o. p., used for the hair, mouth or skin*	32½%
236	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries and suspensory bandages of all kinds	17½%
237	Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; and celluloid lamp shade blanks and comb blanks	7½%
255	Printing ink	17½%
257	Writing ink	22½%
262	*Olive oil, n. o. p.*	20%
264	Essential oils, n. o. p.	7½%
287	*Tableware of china, porcelain, white granite or ironstone*	27½%
290	Cement, Portland, and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty ..... 100 lbs.	0 11
316	Electric light carbons and points, of all kinds, n. o. p.	32½%
318	*Common and colourless window glass*	12½%
320	*Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n. o. p.*	10%
321	Plate glass, not bevelled, in sheets or panes exceeding seven square feet each, and not exceeding twenty-five square feet each, n. o. p.	25%
323	Silver glass, bevelled or not and framed or not.....	30%
326a	Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass. n. o. p.	20%
330	Manufactures of lead, n. o. p.....	27½%
352	Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n.o.p.; and manufactures of brass or copper, n.o.p.	27½%
354	Manufactures of aluminium, n. o. p.....	22½%
361	Gold, silver and aluminium leaf; Dutch or schlag metal leaf; brocade and bronze powders	25%
362	Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, n. o. p.; manufactures of gold and silver, n. o. p.	30%
366	*Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves*	12½%
368	Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements	27½%
418	Wire cloth, or woven wire of brass or copper	22½%
419	Needles of any material or kind, and pins manufactured from wire of any metal, n. o. p.	27½%
420	Buckles and clasps of iron, steel, brass or copper, of all kinds, n. o. p. (not being jewellery)	27½%
426	Knives and forks and all other cutlery, of steel, plated or not, n. o. p.	27½%
438	Locomotives and motor cars for railways and tramways; and automobiles and motor vehicles of all kinds	30%
Ex 453	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; and iron and steel castings, and iron or steel integral parts of all machinery above specified	25%
454	Manufactures, articles or wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n. o. p.	27½%
506	Manufactures of wood, n. o. p.	22½%
512	Picture frames and photograph frames of any material	27½%
519	House, office, cabinet or store furniture of wood, iron or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; curtain stretchers, furniture springs and carpet sweepers....	27½%
526	White and cream coloured lace and embroideries, of cotton or linen	17½%
536	Cotton or linen thread, n. o. p.; crochet and knitting cotton	22½%
563	Women's and children's dress goods, coat linings, Italian cloths, alpaca, Orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat or like animal, not exceeding in weight 6 oz. to the sq. yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs	22½%
567	*Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n. o. p.; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, n. o. p.*	35%
570	Mats, door or carriage, other than metal, n. o. p.	30%
571	Carpeting, rugs, mats and matting of cocoa, straw, hemp or jute; carpet linings and stair pads.....	22½%
573a	Church vestments of any material	17½%
574	White cotton bobinet, plain, in the web	22½%
Ex 575	Embroideries, n. o. p.; lace, n. o. p.; braids, n.o.p.; fringes, n.o.p.; cords; elastic; tassels; handkerchiefs of all kinds; lace collars and all manufactures of lace; nettings of cotton, linen, silk or other material, n. o. p.; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n. o. p.	32½%
580	Black mourning crapes	17½%
581	Velvets, velveteens, silk velvets, plush and silk fabrics	27½%
582	Ribbons of all kinds and materials	32½%
583	Manufactures of silk or of which silk is the component part of chief value, n. o. p.	35%
597	Pianofortes, organs and musical instruments of all kinds, n. o. p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players	27½%
598	Brass band instruments; parts of pianofortes and parts of organs; and bagpipes	22½%
603	*Fur skins, wholly or partially dressed, n. o. p.*	15%
604	*Dongola, Cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed or further finished than tanned, n. o. p.; harness leather, and chamois skin*	15%
611a	Boots, shoes, slippers and insoles of any material, n. o. p..	27½%
618	Rubber cement and all manufactures of india-rubber and gutta-percha, n. o. p.....	25%
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n. o. p.	27½%
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket books, flybooks and parts thereof ..	30
624	Bead ornaments, and ornaments of alabaster, spar amber, terra cotta or composition; fans, dolls and toys of all kinds; statues and statuettes of any material	27½%
627	Gloves and mitts, of all kinds	30%
628	Braces or suspenders, and finished parts thereof	30%
630	Boot, shoe, shirt and stay laces of any material	27½%
633	Feathers, in their natural state	12½%
634	*Feathers and manufactures of feathers, n. o. p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats*	27½%
637	Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan and horn, covered	30%
647	Jewellery of any material, for the adornment of the person, n.o p.	30%
648	*Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted*	10%
651	Buttons of all kinds, covered or not, n. o. p., including recognition buttons, and cuff or collar buttons	30%
652	Combs for dress and toilet, including mane combs, of all kinds	32½%
653	Brushes of all kinds	25%
655	Lead pencils, pens, penholders and rulers of all kinds.....	25%
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches	32½%
657	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n. o. p., cyclometers and pedometers, and tape lines of any material	22½%
710	*Coverings, inside and outside, used in covering or holding goods imported therewith*	*See item*
711	*All goods not enumerated in this schedule* as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited*	17½%

NOTE 1.—Articles *in italics* are those on which duties are identical in the General and Intermediate Tariff.

NOTE 2.—Abbreviation: n o p. means "not otherwise provided for" elsewhere in the Canadian tariff.

NOTE 3.—The numbers of the tariff items have reference to the present Canadian tariff.

NOTE 4.—The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

* The words "this schedule" refer to the Canadian customs tariff now in force.

SCHEDULE No. 2.

Italian goods to be admitted into Canada at Intermediate Customs Tariff rates.

No. of the Canadian Tariff.	Goods.	Duties $ c.
67	Macaroni and vermicelli ..... per 100 lbs.	1 00
86	Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty ..... per lb.	0 01¼
52	Lime juice and other fruit syrups and fruit juices, n. o. p.	17½ %
Ex 163	Wines of the fresh grape of all kinds, not sparkling, containing 26% or less of proof spirit, whether imported in wood or in bottles .....per gall.	0 25
	And in addition thereto, for each degree of strength in excess of 26% of proof spirit until the strength reaches 40% proof spirit	0 03
	Provided that six quart bottles, or twelve pint bottles, shall be held to contain a gallon for duty purposes under this item.	
165	Champagne and all other sparkling wines:	
	(*a*) in bottles containing each not more than a quart but more than a pint (old wine measure) .... per doz. bottles	3 30
	(*b*) in bottles containing not more than a pint each, but more than one-half pint (old wine measure) per doz. bottles	1 65
	(*c*) in bottles containing one-half pint each or less ,,	0 82
	(*d*) in bottles containing over one quart each (old wine measure).....per gall.	1 50
230	Castile soap .....per lb.	0 01
233	Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than 10lbs. each	12½ %

No. of the Canadian Tariff.	Products.	Duties %
264	Essential oils, n. o. p.	7½ %
526	White and cream coloured lace and embroideries, of cotton or linen	17½ %
563	Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceding in weight 6 oz. to the sq. yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs	22½ %
573*a*	Church vestments of any material	17½ %
581	Velvets, velveteens, silk velvets, plush and silk fabrics.....	27½ %
582	Ribbons of all kinds and materials	32½ %
583	Manufactures of silk, or of which silk is the component part of chief value, n. o. p.....	35 %
Ex 597	Musical instruments of all kinds, n. o. p. (not including pianofortes and organs); phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records therefor	27½ %
598	Brass band instruments: parts of pianofortes and parts of organs; and bagpipes	22½ %
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans, dolls and toys of all kinds; statues and statuettes of any material	27½ %
Ex 627	Gloves, fine kid.....	30 %

Abbreviation: n. o. p. means "not otherwise provided for" elsewhere in the Canadian tariff.

The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

BRITISH NORTH AMERICA

NEWFOUNDLAND

ALPHABETICAL INDEX TO TARIFF

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MONEY, WEIGHTS AND MEASURES.—1 dollar (100 cents)=4s. 2d.

Weights and measures same as Great Britain.

For list of goods exempt from duty, see end of Tariff.

An Act for granting to His Majesty certain duties on goods, wares and merchandize, imported into this Colony and its dependencies.
(Cap. 9, 5 Ed. VII. Passed 15th June, 1905.)

Be it enacted by the Governor, the Legislative Council and House of Assembly, in Legislative Session convened, as follows:—

1 This Act may be cited as "The Revenue Act, 1905."

2 In this Act unless the context otherwise requires:

(*a*) The initials N. E. S. represent and have the meaning of the words "not elsewhere specified."

(*b*) The initials N. O. P. represent and have the meaning of the words "not otherwise provided."

(*c*) The expression "gall." or "gallon" means an imperial gallon.

(*d*) The expression "ton" means 2240 lbs. avoirdupois, except where otherwise defined.

(*e*) The letters "cwt." means 112 lbs. avoirdupois.

(*f*) The letters "qtl." means 112 lbs. avoirdupois.

(*g*) The letter "M" means 1000.

(*h*) The expression "proof" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 09198 as compared with that of distilled water at the same temperature.

3 Subject to the provisions of this Act and to the requirements of "The Customs Acts, 1898 to 1905," there shall be levied, collected and paid upon all goods enumerated or referred to as not enumerated in Schedule *A* to this Act, the several rates of duties of Customs set forth and described in the said Schedule and set opposite to each item respectively or charged thereon as not enumerated, when such goods are imported into this Colony or taken out of warehouse for consumption therein.

4 Subject to the same provisions and to the further conditions contained in Schedule *B* to this Act, all goods enumerated in the said Schedule *B* may be imported into this Colony or may be taken out of warehouse for consumption in this Colony without the payment of any duties thereon.

5 The importation into this Colony of any goods enumerated, described or referred to in Schedule *C* to this Act, is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed; and any person importing such prohibited goods, or causing them or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.

6 Subject to the provisions of this Act and to the requirements of "The Customs Acts, 1898 to 1905," there shall be levied, collected and paid upon all goods enumerated in Schedule *D* to this Act the several rates of excise duties set forth and described in the said Schedule and set opposite to each item respectively.

7 There shall be allowed to any regular printer a drawback to the amount of any duties that may have been paid on any paper actually printed upon in the Colony, and of fifty per centum of any duties that may have been paid on any paper bags or sacks, labels of all kinds, shipping, price or other tags, and tickets of all kinds actually printed upon in this Colony, upon the production of affidavits satisfactory to the Minister of Finance and Customs, setting forth the amount of duties which have been paid thereon, and that the said paper bags, sacks, labels, tags or tickets have been actually and *bonâ fide* printed upon in this Colony.

8 There shall be allowed a drawback upon biscuit manufactured in this Colony from flour imported, on which duty has been paid at the Customs, when such biscuit shall be exported from this Colony, at the rate of seventeen cents per hundred weight of such biscuit exported as aforesaid: Provided that such drawback shall not be allowed on any quantity of biscuit so exported at any one time less than ten bags.

8*a* There shall be allowed a drawback equal to the amount of the duty paid upon all sugar which shall be used in manufactured articles which shall be exported from this Colony. Such drawback shall be paid upon the exportation of such articles under rules and regulations to be made by the Governor in Council.

9 Upon all ale, porter, bavarian or botanic beer, manufactured in this Colony, and upon which the duty hereinbefore imposed shall have been paid, and which may be exported from this Colony, there shall be paid to the exporter thereof the sum of 5 cents per gallon by way of drawback, upon conformity with the requisition of the Governor in Council.

10 There shall be a drawback allowed on all native berries exported if packed in 1 lb. cans, 20 cents per 96 lbs.; if packed in 2 lb. cans, 15 cents per 96 lbs.; if packed in larger cans, 10 cents per 96 lbs.; there shall also be a drawback allowed on all herring and edible fish, except lobsters and trout, packed in cans, per 96 lbs. exported; when packed in 1 lb. cans and over, 20 cents per 96 lbs.

11 There shall be a drawback allowed on all native edible fish, when packed in quarters or halves (sardine cans), of 35 cents per 100 lbs. of fish exported.

12 It shall be lawful for the Governor in Council to remit the whole or any portion of the duties imposed by this Act upon port or other wines, currants and sultana raisins, or other articles imported from the country of production into this Colony, when it shall appear to him that the duty on codfish, the product of the Colony, imported into such country, has been or will be reciprocally reduced.

13 There shall be a drawback, equal to the amount of duty paid, allowed on packages for the export of cod-liver oil, under rules and regulations to be made by the Governor in Council.

14 There shall be a drawback allowed of all the duty paid upon unbleached calico, and of one-third of the duty paid upon oil used in the manufacture of oiled clothes in this Colony by the manufacturers thereof, under regulations to be made by the Governor in Council.

15 The duty hereinbefore provided to be levied upon fish is subject to the following proviso, namely: Provided that the Governor may, by proclamation published in the *Royal Gazette*, remit, as he may deem equitable, the whole or any part of the duty imposed on fish imported into this Colony from countries making such changes or reduction in their tariff with respect to fish, the produce of fish, or other articles exported from this Colony to such countries.

16 In addition to the duties hereinbefore provided to be raised, levied, collected and paid on goods, wares and merchandise imported into this Colony, there shall be raised, levied, collected and paid on the goods, wares and merchandize hereinafter in this section mentioned, imported into this Colony from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies, and in which country duties are or hereafter shall be levied upon fish, or the produce of the fisheries, exported from this Colony or its dependencies to such countries, the following rates, viz.: Flour per barrel, 75 cents; pork per barrel, 75 cents; butter per 100 lbs., 75 cents; tobacco per 100 lbs. 5 dols.; kerosine oil per gal. 5 cents; corn meal per barrel, 25 cents; hay per ton, 5 dols.; oats per bushel, 10 cents; potatoes per bushel, 25 cents; turnips per bushel, 25 cents; cabbages per dozen heads, 40 cents; unenumerated vegetables *ad val.*, 30 per cent. Provided always, that the Governor in Council may, at any time when it shall be made to appear to him to be for the interest of the Colony, by proclamation to be published in the *Royal Gazette*, suspend the operation of this clause for a limited period, the duration of such period to be stated in the said proclamation, in respect of all or any of the above-mentioned articles.

17 In case of any country now imposing, or which may hereafter impose, an import duty on herrings exported from this Colony and imported into such country in vessels belonging to this Colony, when such herrings may be imported into such country in vessels belonging to the same free of duty, the Governor in Council may by proclamation impose an export duty equal to the amount of duty so imposed by such country aforesaid on herrings exported from this Colony in vessels belonging to such country where such import duty is imposed.

18 It shall be lawful for the Governor in Council to direct the appropriation of the duties collected upon coal in the port of St. John's to the use of the St. John's Municipal Council, and in the case of Harbor Grace, Carbonear, Placentia and Bell Island, at which places duties are at present collected on coal imported for domestic and other purposes, it shall be lawful for the Governor in Council to appropriate from the duties collected on coal at such places under this Act, for the use of the said towns of Harbor Grace, Carbonear, Placentia and Bell Island, such an amount as will in the opinion of the Governor in Council be equal to the whole of the duties collected at the said place on coal imported and used for domestic purposes; the said amounts shall be paid to such persons as shall be determined by the Governor in Council for the use of said towns respectively.

19 At the time of entering neat cattle, subject to an *ad valorem* duty by this Act, the importer or known agent thereof shall, at the time of such entry, pay a sum as duty to be calculated upon the valuation of forty dollars for each of such cattle: Provided always, that within fourteen days after the landing of such cattle the said importer or his authorized agent shall, if in the meantime the same shall have been realized by public auction or private sale, produce the original account sales thereof, and answer all such questions respecting the same as the Minister of Finance and Customs, Assistant Collector, or other proper officer, may propose, on oath (if required), which oath the said officers are hereby authorized to administer; and if, upon such examination it shall appear to either of the said officers that the amount of value exceeds that for which the said cattle were first entered, the importer or known agent shall then pay by post entry the amount of duty that may exceed the original duty paid on the same; or if the value should be less, the surplus duty received shall be returned by certificate of over entry to the said importer or known agent: and if such importer or known agent shall refuse to produce the account sales at the time aforesaid, or produce any other than the true account, or alter the same, or refuse to answer upon oath such questions as aforesaid, or to answer them truly, or to pay the additional duty (if any) due as aforesaid, such importer or known agent shall forfeit in any case aforesaid the sum of four hundred dollars; and should the said cattle not have been disposed of within the time aforesaid, or appraised as hereinafter provided, the duty already paid upon them shall be detained, and deemed to be true duty: Provided also, that one day's notice in writing of the time of the intended sale at auction, as aforesaid, be given to the Minister of Finance and Customs, Assistant Collector or other proper officer: Provided, further, that when the said cattle so imported are not intended for immediate sale, the duty payable thereon shall be ascertained at the time of landing by appraisement at their value in the place where imported, one appraiser to be

appointed by the Minister of Finance and Customs, Assistant Collector, or other proper officer, as aforesaid, and one by the importer or his authorized agent; and, should the said parties disagree, they shall appoint a third appraiser, the appraisement of any two of whom shall be final and binding; and in the event of said importer or agent neglecting or refusing to appoint an appraiser at the time aforesaid, it shall be lawful for the Minister of Finance and Customs, Assistant Collector, or other proper officer, to appoint an appraiser to act for the said importer, by whose appraisement, with the other or others aforesaid, the said importer or agent shall be bound, and shall also be subject to the same regulations and penalties as hereinbefore provided; or the said importer or known agent shall, at the time of entry aforesaid, deposit with the Minister of Finance and Customs, Assistant Collector, or other proper officer aforesaid, the sum of six dollars to meet the expenses of appraisement aforesaid, any part of which said sum unexpended shall be returned to the said importer or known agent.

20 The duty imposed upon neat cattle by this Act shall be levied, collected and paid upon the proceeds of sale appearing upon the production of the original account sales, when such cattle shall have been sold, or upon the appraised value as hereinbefore provided, after deducting the amount of freight of any such cattle in either case.

21 Coverings, inside and outside, used in covering or holding goods imported therewith shall be subject to the following provisions, viz.:—

(*a*) Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.... Free.

(*b*) Usual coverings containing goods subject to any *ad valorem* duty when not included in the invoice value of the goods they contain 30%

(*c*) Provided, that usual coverings containing goods subject to any *ad valorem* duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty *ad valorem* as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry;

(*d*) Provided further, that receptacles capable of holding liquids, when containing goods subject to a specific duty shall be charged with a duty of 30% *ad valorem*.

The value for duty of all coverings and receptacles shall be determined in manner to be prescribed by regulations made by the Minister of Finance and Customs.

(*e*) Provided further, that usual coverings designed for use other than in the *bonâ fide* transportation of goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately;

(*f*) Provided also, that the term "coverings" in this section shall include packing boxes, crates, casks, cases, cartons, wrapping, sacks, bagging, rope, twine, straw or other articles used in covering or holding goods imported therewith, and the labor and charges for packing such goods, subject to regulations made by the Minister of Finance and Customs.

22 All sums of money payable under this Act as duties, penalties or forfeitures, shall be deemed, and are hereby declared to be in dollars and cents Newfoundland currency, and shall be received, taken and paid in such currency; and all such duties shall be paid and received according to imperial weights and measures by law established in this Colony; and in all such cases where such duties are imposed, according to any specific quantity or value, the same shall apply in like proportion to any greater or less quantity or value.

23 The several duties imposed in Schedule *A* of this Act shall be paid by the importers of such articles respectively, and shall be collected and secured by means of and under the regulations and penalties, and in the manner provided by any Act or Acts of the General Assembly of this Colony for collecting the revenue of this Colony and its Dependencies.

24 In the case of all wines, spirits or alcoholic liquors, subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the Minister of Finance and Customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample, and the subsequent test in like manner of the distillate.

25 All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, and the word "alcoholic" or "non-alcoholic" permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.

26 Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into this Colony, or who, being in this Colony, has in his possession any bill-heading, or other paper appearing to be a heading or blank, capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank, is correct or authentic, is guilty of an indictable offence and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the Court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

27 With respect to goods imported for manufacturing purposes that are admissible for any specific purposes at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty shall make and subscribe to the following affidavit or affirmation before the Collector of Customs at the port of entry, or before a Notary Public or a Commissioner for taking affidavits:—

"I (name of importer), the undersigned, importer of the (names of the goods or articles) mentioned in this entry, do solemnly (swear or affirm) that such (names of the goods or articles) are imported by me for the manufacture of (names of the goods to be manufactured) in my own factory, situate at (name of place) and that no portion of the same will be used for any purpose or disposed of until so manufactured."

28 Whenever the Governor in Council has reason to believe that with regard to any article of commerce there exists any trust, combination, association, or agreement of any kind among manufacturers of such articles or dealers therein, to unduly enhance the price of such article, or in any other way to unduly promote the advantage of the manufacturers or dealers at the expense of the consumers, the Governor in Council may commission or empower any Judge of the Supreme Court to inquire in a summary way into and report to the Governor in Council whether such trust, combination, association or agreement exists.

(2) The Judge may compel the attendance of witnesses and examine them under oath, and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purposes of such inquiry;

(3) If the Judge reports that such trust, combination, association or agreement exists, and if it appears to the Governor in Council that such disadvantage to the customers is facilitated by the duties of Customs imposed on a like article when imported, then the Governor in Council shall place such article on the free list, or so reduce the duty on it as to give to the public the benefit of reasonable competition in such articles.

29 Whenever it shall be made to appear to the Governor in Council that it is desirable for the purpose of promoting the importation of potatoes for seed, to abrogate or reduce the duty upon potatoes for such purpose, it shall be lawful for the Governor in Council by Order published in the *Royal Gazette* to abrogate or reduce such duty.

30 Upon all coal supplied to ships of war a rebate of the duty paid shall be allowed to the supplier upon the production to the Assistant Collector of the necessary evidence.

31 The duties on coal imported into any port or place in this Colony other than St. John's, Harbor Grace, Carbonear, Placentia and Bell Island, shall be remitted and such coal allowed free entry upon the production to the Collector or other proper officer by the importer of a satisfactory affidavit setting forth that such coal is intended exclusively for domestic use; and on such importer entering into a sufficient bond with sureties that such coal or any part thereof shall not be sold or used for other than domestic purposes.

32 Upon the survey, by an authorized surveyor, of lumber imported into this Colony, for ascertaining the quantity therein upon which duty is to be collected, the surveyor shall furnish to the Custom House a certificate setting forth that he has surveyed a cargo of lumber imported in a certain ship, stating name and master, and where from, and giving particulars of such survey, the number of feet, and the kind and description of the board, plank (dressed or undressed), timber, laths or shingles as may constitute such cargo; such certificate of survey must be delivered to the proper officer of Customs twenty four hours after the landing of the cargo, under a penalty of twenty dollars, to be collected in a summary manner upon complaint before a Justice of the Peace. For every certificate of survey furnished by an authorized surveyor, he shall be entitled to receive the sum of fifty cents.

33 On such articles of machinery, implements or materials as are necessary to the initiation and installation of any manufacture or industry in this Colony, or in connection therewith and used therein, there shall be levied and collected such less duties than the rate prescribed as the Governor in Council may from time to time fix by Order in Council: Provided that such Order may prescribe such conditions and regulations concerning the said importations as he may deem wise.

34 Upon oleomargarine, butterine, or similar substitutes for butter, and upon tobacco, imported into this Colony, being reported at the Custom House and before being entered for consumption, the packages in which such article is contained shall be stamped or marked by a Customs officer with the name of the article or with some distinguishing mark.

35 The importation of any such article into consumption before the package containing it is marked as aforesaid is hereby prohibited, and any such goods so imported shall become forfeited to the Crown, and may be seized by a Customs officer and sold, after stamping or marking, one-half the proceeds being paid to the informer and seizing officer, one moiety to each, the other half being paid to the consolidated revenue.

36 It shall be unlawful to manufacture oleomargarine, butterine, or a similar substitute for butter, or to manufacture tobacco, cigars and cigarettes, except under the license of the Minister of Finance and Customs, who may grant such license, upon application, without charge to the applicant.

37 Each factory of oleomargarine, butterine and similar substitutes for butter, or of tobacco, cigars and cigarettes, shall be, for the purposes hereafter stated, a bonded warehouse; the products manufactured therein being, for the purposes hereinafter set forth, under the control of the Minister of Finance and Customs, and such officers as he may appoint, from the time of its production in the factory until the packages containing it have been duly stamped or marked and the excise duty paid thereon

38 It shall be unlawful for any person to take from such factory, or from the part or parts under the control of the officer aforesaid, any product of the factory not contained in packages marked or stamped by the excise officer with the name of the article or with some other stamp or mark whereby the product of the factory may be distinguished, except by permission of the Minister of Finance and Customs.

39 The excise duty levied and collected upon oleomargarine, butterine, or similar compounds, and upon tobacco, cigars and cigarettes, shall be paid in advance from time to time to the Minister of Finance and Customs, or such persons as he may appoint, before a permit shall be granted for the entry of such products into consumption; the excise duty so collected being from time to time paid into the consolidated revenue.

40 For any violation of the foregoing provisions relating to excise, complaint may be made before a Stipendiary Magistrate or two Justices of the Peace, and the offender, upon conviction, shall be liable to a penalty not exceeding five hundred dollars, or, in default of the payment thereof, to imprisonment for a period not exceeding six months. If the person convicted be the holder of a license, or if it be proven that he was a party to the offence, his license shall be forfeited, and he shall thenceforth be incapable of procuring a license.

41 All articles and ingredients, except butter, imported into bond for the use and to be used in the manufacture of tobacco, cigars, cigarettes, butterine, oleomargarine, or similar compounds, shall be admitted free of duty under regulations to be made by the Governor in Council.

42 The Revenue Act, 1901, and the Acts 2 Ed. VII., cap. 26, 3 Ed. VII., cap. 15, 4 Ed. VII., cap. 18, in amendment thereof, are hereby repealed, and shall be deemed to have been repealed on this sixth day of June, one thousand nine hundred and five: Provided always, that all bonds given and payments made under the said Acts or any of them are hereby confirmed and declared valid.

43 This Act shall be held to have come into operation on the sixth day of June, one thousand nine hundred and five, at the hour of 9.30 a.m.

CUSTOMS REGULATIONS AS TO INVOICES.

Every invoice of goods imported shall be certified in writing as correct by the person, firm or corporation consigning the goods, and shall show the actual value of the goods in the currency of the country whence the goods have been exported, and the quality and description of such goods, and the marks and numbers on the packages, in such a manner as to indicate the quantities and values of the articles comprised in each exportation package.

FORM 6.

DECLARATION prescribed to be made by an owner, or exporter, not resident in this Colony, before the collector or the mayor or other chief municipal officer at the place in the United Kingdom, or other place in his Majesty's Possessions abroad, from whence the goods are shipped.

I (name of party subscribing to this declaration), of (city, or town and country), do solemnly and truly declare that I am a member of the firm of (giving the name of the firm when the shipment is made by a firm), or an officer, director or manager of (giving the name of the corporation when the shipment is made by a corporation), the owner of the goods shipped on consignment to (name of consignee), at in Newfoundland, and described in the annexed invoice; that the said is a complete and true invoice of all the goods included in this shipment; that the said goods are properly described in the said invoice; that there is included and specified in the said invoice the true value of all cartons, cases, boxes and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Newfoundland; if prior to their shipment to Newfoundland the said goods, or any of them, have been sold to any person or firm or corporation in Newfoundland, that there is truly set forth in the said invoice the price or amount actually charged or intended to be charged to such person, or firm, or corporation, for the said goods as in condition packed ready for shipment at the place whence *bonâ fide* exported and consigned to the importer in Newfoundland (after deducting only such ocean freight, from place of shipment direct to Newfoundland, and Newfoundland import duties and charges as have been included in the price of the goods sold as aforesaid); if prior to their shipment to Newfoundland the said goods, or any of them, have not been sold to any person, or firm, or corporation in Newfoundland, that the said invoice contains a just and faithful valuation of such goods at their fair market value when sold for home consumption in the principal markets of the country whence the same are exported directly to Newfoundland, and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and conditions by me or my dealers therein to purchasers in said markets in the ordinary course of trade at the usual credit without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever; or that if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said invoice; and that no different invoice or account thereof has been or will be furnished to any one by me or on my behalf.

Declared before me at

this day of 19

.....

FORM 11.

DECLARATION PRESCRIBED for invoices of merchandise sold to importers in Newfoundland and exported thereto, to be signed by a partner, official or employee of the exporter having a knowledge of the facts certified to and to be written, printed or stamped on the face or back of the invoice.

I, the undersigned, do hereby certify as follows:—

(1) That I am the exporter of the goods in the written invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a full and true statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Newfoundland and as when sold at the same time and place in like quantity and condition for home consumption, in the principal markets of the country whence exported directly to Newfoundland, without any discount or deduction for cash, on account of any drawback or bounty, or on account of any royalty actually payable thereon or payable thereon when sold for home consumption but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever:

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than is shown in the said invoice.

Dated at

this day of 19

.....

Exporter.

No invoice will be accepted at the Customs unless the declarations, provided for by the Governor in Council, are attached thereto.

SCHEDULE A.

Goods subject to duty.

Tariff No.	Articles.	Dols. Cts.
1	Aerated waters of all descriptions, and non-alcoholic drinks, not to include natural mineral waters ..... *ad val.*	40%
2	Acids, muriatic and nitric, and all mixed or other acids, n.e.s.; sulphuric ether, chloroform and solutions of peroxides of hydrogen; ceresene, chloro di nitro, bensole, and nitro of ammonia ..... *ad val.*	35%
3	Ale, porter and beer ..... gall.	0 80
	When imported in bottles, six reputed quarts or twelve reputed pints shallbe held to contain one gallon, and so for any larger or smaller bottle or flask that may be imported.	
4	Anchovies, sardines, oysters, clams, salmon, lobsters, and all fish prepared, preserved or packed in oil or otherwise, n.e.s.; fish smoked or boneless, n.o.p., and all other articles the product of the fisheries, n.o.p. ..... *ad val.*	35%
5	Animals living, viz.:	
	Oxen, cows, bulls, horses, mares, foals and other draft animals, n.e.s. ..... *ad val.*	20%
	Calves, pigs and sheep ..... each	1 00
	Pigs (under three months of age) and lambs ..... ,,	0 50
6	Apples ..... barrel	0 50
7	Do., dried ..... lb.	0 02
8	Asbestos, and all manufactures thereof ..... *ad val.*	35%
9	Barley, when imported for seed or for brewing purposes ,,	10%
10	Baths, tubs and washstands, of earthenware, stone, cement or clay, or of other material, n.e.s. ..... *ad val.*	40%
11	Beans ..... lb.	0 00½
12	Belting of leather, or other material for machinery, including lacings ..... *ad val.*	10%
13	Bicycles and tricycles, and parts thereof, n.e.s. ..... ,,	40%
14	Billiard tables and bagatelle boards and tables, cues, balls, cue racks, cue tips and billiard chalk ..... *ad val.*	40%
15	Biscuits, viz.:	
	Those known as ships' biscuits ..... cwt.	0 10
	Soda, water, butter, and pilot, and any biscuit of that description not sweetened ..... lb.	0 02
	Biscuits and bread, n.e.s. ..... *ad val.*	40%
16	Blocks for ships, and block sheaves, n.e.s. ..... ,,	40%
17	Blocks for ships, and block sheaves of galvanized iron, n.o.p. *ad val.*	30%
18	Brick, stock or common ..... M.	2 50
	..... *ad val.*	30%
	Facing and fire ..... ,,	20%
19	Brin, known as bread-bag brin, when imported by local manufacturers in which to enclose their manufactures *ad val.*	10%
20	Brooms and whisks of corn ..... ,,	50%
21	Broom handles ..... ,,	20%
22	Brushes ..... ,,	40%
23	Butter ..... lb.	0 03½
24	Butterine, oleomargarine, and other similar substitutes for butter ..... lb.	0 03½
25	Cabbages:	
	1st May to 31st July, both inclusive ..... ,,	0 00½
	1st August to 30th April, both inclusive ..... ,,	0 01
26	Cabinet wares, viz.:	
	House, office, cabinet or store furniture of wood, iron or other material, in parts or finished; blinds of wood, metal or other material, not textile or paper, window shades or blind rollers, window cornices and cornice poles of all kinds; show-cases and metal parts thereof ..... *ad val.*	40%
27	Cake, n.e.s. ..... lb.	0 07
28	Candles ..... ,,	0 03
29	Canoes, ships' boats, skiffs or open or decked pleasure sail boats of any material, boats or launches propelled by electricity, or other mechanical power, and steam launches *ad val.*	35%
29*a*	Ships and other vessels built in any foreign country, whether steam or sailing vessels, on the fair market value of the hull, rigging, boilers, steam engines, and other machinery, and all appurtenances, n.e.s ..... *ad val.*	5%
30	Cans, imported in a manufactured state for putting up hermetically sealed goods, including the packages or cases in which they are imported ..... *ad val.*	40%
31	Canvas of hemp, cotton or flax, known as sail and tarpaulin canvas of the weight of 6ozs. cotton duck and upwards, not including cotton drill ..... *ad val.*	5%
	When under the weight of 6ozs. of cotton duck .. ,,	35%
32	Carriages, viz.:	
	Carriages, express and other waggons, buggies, carts and sleighs, n.e.s., when costing at the port of shipment not more than 50 dols. each ..... each	10 00
	..... *ad val.*	40%
	When costing more than 50 dols. each, but not exceeding 100 dols. ..... each	20 00
	..... *ad val.*	40%
	Costing over 100 dols. each ..... each	30 00
	..... *ad val.*	40%
	Carriage, waggon, buggy, hearse or express bodies; purchases, gears, hoods, poles or seats, made up or part made up; malleable seat irons, and other malleable carriage parts, steel tyres, sleigh runners, n.e.s., steps or step pads.. *ad val.*	50%
	Rubber tyres for carriages and moss for stuffing parts of carriages when imported by manufacturers of carriages *ad val.*	20%
	Wheel-barrows, hand-barrows, stand-carts, trucks, trollies or samsons ..... *ad val.*	75%
	Wheels, ready-made or part made, that is, with spokes in hubs ..... *ad val.*	35%
	Wheel spokes for vehicles & carriages, over 1¾ in.; wooden rims for wheels, all sizes; carriage shafts, not trimmed; hubs for carriage wheels, or blocks to make such hubs, up to 8 in. in diameter ..... *ad val.*	30%
	Wheel spokes for vehicles and carriages, over 1¾ in.; carriage shafts, trimmed or partly trimmed; hubs for vehicles, or blocks to make such hubs, over 8 ins. in diameter ..... *ad val.*	50%
	Whitewood, basswood, ash and hickory, not planed or dressed, when imported by blockmakers, wheelwrights and carriage builders to be manufactured by them ..... M. ft.	0 02
	Bows for hoods, springs, axles, shafts and other clips, bolts, circles, stamp joints and off-sets, swing hoods, swing rings and plates, spring shackles, felloe plates, axle boxes, spring steel; carriage trimmings, such as tufts, tacks, whip sockets, lace, shaft tips, swing ends, silver beading and carriage lamps ..... *ad val.*	30%
33	Casks, viz.:	
	Empty (secondhand), 45 gallons and under ..... each	0 50
	Empty (secondhand), over 45 gallons ..... ,,	1 50
	In which dry goods are imported which are capable of containing or being made to contain liquids ..... each	1 40
	Herring barrels ..... ,,	0 25
	All other empty casks, n.e.s. ..... *ad val.*	60%

SCHEDULE A.—continued.

Tariff No.	Articles.	Dols. Cts.
34	Cask staves (secondhand), to make casks of 45 gallons and upwards ..... per 120	6 00
	To make casks under 45 gallons ..... ,, ,,	1 50
35	Cast iron pipes ..... *ad val.*	35%
36	Cement, viz.: Portland, Roman and hydraulic water lime, and iron oxide, in bags, barrels or casks ..... *ad val.*	25%
37	Cheese ..... lb.	0 03½
38	Chemicals, when imported by manufacturers of matches for manufacturing matches and patent fuels, when not composed partly of coal ..... *ad val.*	20%
39	Chewing gums of all kinds ..... ,,	40%
40	Chicory: Raw or green ..... lb.	0 02
	Kiln dried, roasted or ground ..... ,,	0 03
41	China and porcelain ware, also earthenware and stoneware brown or colored, and Rockingham ware, white granite or ironstone ware, C.C., or cream colored ware, decorated, printed or sponged, and all earthenware, n.e.s. .... *ad val.*	40%
42	Cider and perry ..... gall.	0 20
43	Clocks, watches, watch glasses, clock and watch keys, clock and watch movements and parts ..... *ad val.*	35%
44	Coals known as Anthracite, when imported or brought into the port of St. John's ..... ton	1 00
	All other description of coal, n.e.s., when imported or brought into the port of St. John's ..... ton	0 70
	When imported or brought into any other port or place in this Colony ..... ton	0 50
45	Cod-fish, haddock, hake and ling, n.o.p. ..... qtl.	1 50
46	Coffee, green ..... lb.	0 05
	Roasted or ground ..... ,,	0 07
	Preparations or mixtures to resemble coffee	0 07
	Extracts of or substitutes of all kinds ..... *ad val.*	30%
47	Combs of all kinds, and curry cards ..... ,,	40%
48	Confectioners' ornaments ..... ,,	30%
49	Confectionery of all kinds, n.e.s., including sugar candy, almond paste (when imported by confectioners), sweetened gums (excepting gums known as chewing gums), and pop corn ..... 100 lbs.	6 50
	Confectionery when imported in fancy packages, including the value of the package ..... *ad val.*	40%
50	Cordage of all kinds, n.e.s. ..... lb.	0 01½
	Clothes lines, window cords, and such like, when plaited ..... *ad val.*	40%
51	Cork, corkwood, stoppers for bottles, canvas and glass buoys for fishing nets ..... *ad val.*	10%
52	Cotton fabrics of every description, and manufactures and productions of cotton, n.e.s. ..... *ad val.*	35%
53	Dry goods, viz.: Blankets, quilts, counterpanes and other bed covers, n.e.s.; carpeting, rugs, mats and matting of cocoa, straw, hemp or jute, turkish or imitation turkish, and carpets or carpeting, and rugs and mats of all kinds, and floor, shelf, stair, enamelled and table oil-cloth, linoleum and cork matting or cork carpets; damask of linen, stair linen, diaper, sheets and sheeting, quilts, towels and towelling, and like articles of linen or cotton, or of linen and cotton combined, made up or not, n.e.s.; art muslins and cretonnes; fabrics or clothing which have been exported to be dyed, cleaned, altered, or made up, when re-imported; gloves and mitts of all kinds, n.e.s.; shawls of all kinds; railway or travelling rugs, and lap dusters of all kinds; umbrellas and parasols of every description; braces or suspenders; woven or knitted shirts and drawers; cardigan jackets and guernseys; socks and stockings of all kinds, n.e.s.; manufactures of hemp, flax or jute, n.e.s., or flax, hemp and jute combined, n.e.s., and bags or sacks made up of jute, hemp, linen or cotton, including seamless bags ..... *ad val.*	35%
54	Diving apparatus ..... ,,	10%
55	Dories and dory oars ..... ,,	20%
56	Drain pipes, sewer pipes, chimney linings or vents, chimney tops and inverted blocks (glazed or unglazed), earthenware tiles, stove linings, and manufactures of clay or cement, and crocks, jars, and demijohns of stoneware or earthenware ..... *ad val.*	30%
57	Eggs ..... doz.	0 05
58	Explosives, viz.: Cannon, musket, rifle, gun, and sporting powder, cannister powder, giant powder, nitro and other explosives n.o.p. ..... *ad val.*	35%
59	Fancy wares, viz: Fancy writing desks, fancy cases for jewellery, silver ware, watches, plate ware, and cutlery; glove, handkerchief and collar boxes and cases; brush or toilet cases, and all fancy cases for similar fancy articles of any material; fans, dolls, and toys of all kinds, including children's sleds and carriages; ornaments of alabaster, spar, amber, terra cotta or composition; statuettes, bead ornaments and paper maché ware; hammocks, lawn tennis nets, sportsmen's fish nets and other articles manufactured of twine, and n.e.s.; magic lanterns and slides therefor; philosophical, photographic, mathematical and optical instruments, n.e.s.; cyclometers, pedometers, tapelines of any material and photographic dry plates ..... *ad val.*	40%
60	Feathers ..... lb.	0 07
61	Findings for boots and shoes, viz.: Counters, pegs and pegwood, box toe tips, steel and wooden shanks, lasts, patterns, heel plates and crimp irons, eyelets and boot hooks ..... *ad val.*	25%
62	Fireworks of all kinds, including torpedoes and fire crackers ..... *ad val.*	40%
63	Flagstones and all other building stone, undressed, n.e.s.; and flagstones, freestone, sandstone and all building stone not hammered or dressed, n.e.s.; and marble, granite, and freestone, sawn only, n.e.s.; and marble and granite, rough and not hammered or dressed ..... *ad val.*	30%
64	Flannels, serges, n.e.s.; swanskins and kerseys ..... ,,	35%
65	Forgings of iron or steel, of whatever shape or size, or in whatever stage of manufacture: When weighing under 5 cwt. and over 60lbs., n.e.s. *ad val.*	30%
	,, ,, 5 cwt. and over ..... ,,	10%
66	Freestone, marble, and granite, n.e.s., and all manufactures of marble, freestone, or granite, n.e.s. ..... *ad val.*	50%
67	Fruits, viz.: Oranges, lemons, limes, grapes, peaches, pears, blackberries, gooseberries, strawberries, raspberries, plums, cherries, quinces, damsons, bananas, plantains, pineapples, pomegranates, guava, mangoes, shaddocks, and other green fruits; and fruit pulp when imported by bakers to be used in the manufacture of fancy biscuits .... *ad val.*	15%
	Dried raisins, currants, prunes, apricots, dates, nectarines, candied peel, citron, figs, and other dried, candied, or desiccated fruits ..... lb.	0 03
	Fruits in air-tight cans or other packages, including preserved ginger ..... *ad val.*	35%
	Fruits, preserved in brandy or other spirits ..... ,,	40%
68	Fur gloves, mitts, coats, jackets, capes, hats, caps, muffs, stoles, robes, and all other manufactures of fur .... *ad val.*	45%
69	Glassware, viz.: Common colorless window glass ..... ,,	30%
	Empty bottles when imported by manufacturers for use in putting up the goods manufactured by them .... *ad val.*	30%
	All other kinds of glass and glassware, n.e.s., including silvered glass (framed or not framed), spectacles and eyeglasses, and frames and metal parts thereof ..... *ad val.*	40%
70	Gold, silver and aluminium leaf, Dutch or schlag metal leaf, brocade and bronze powders, and gold liquid paint .. *ad val.*	35%
71	Grindstones, scythe and other sharpening stones ..... ,,	30%
72	Groceries, viz.: Buckwheat, buckwheat meal or flour, and flour of similar cereals, n.e.s. ..... lb.	0 01
	Cocoa, shells and nibs, chocolate, and other preparations of cocoa ..... *ad val.* / lb.	30% / 0 02
	Jelly powders, jelly tablets, calves' feet jelly, and such like preparations, n.e.s.; glucose; honey in the comb, or otherwise, and imitations thereof; lime juice, and other fruit syrups and fruit juices, n.e.s., and crystals and powders for making lemonade and similar beverages; maple sugar, maple syrup, syrups and molasses of all kinds, n.e.s., the product of the sugar cane or beet, n.e.s., and all imitations thereof; canned poultry and game, extracts of meat, fluid beef (not medicated), bovril, bovril wine, and similar extracts, and soups; rolled oats, farina, corn flour, and similar preparations of cereals, n.e.s., when put up in packages of less weight than 28 lbs.; olive oil or salad oil, in bottles; rice and sago flour, sago and tapioca; spices of all kinds, ginger, nutmegs, mace, carraway seed; laundry blueing of all kinds, starch, and all preparations having the quality of starch, n.e.s.; ground mustard and bi-carbonate of soda; pickles, sauces and catsups, including soy; vegetables, in air-tight cans or similar packages; yeast cakes, compressed yeast and baking powders, and all groceries, n.e.s. ..... *ad val.*	35%
	Milk preserved on condensed or sterilized by heating or other process, including weight of immediate coverings lb.	0 02
73	Hair cloth of all kinds; hair, spring, and other mattresses; hair bolsters and pillows and felt (pressed), of all kinds *ad val.*	30%
74	Hats, caps, and bonnets, of any material, n.e.s., and hat, cap, and bonnet shapes ..... *ad val*	40%
75	Hardware, viz.: (*a*) Adzes, axes, cleavers, hatchets, saws, wedges, sledges, hammers, crowbars, cant-dogs, track tools, picks, and eyes or poles for same, axe handles, anvils, vises, files and rasps, carpenters' rules, mallets and gauges, shovels and spades, of iron or steel, smiths' bellows, diamonds for glaziers' use, ice saws, ice ploughs; splitting, sheath, shoe, butchers', farriers', putty, glaziers' and paint knives; edged tools of all kinds for hand or machine use, including shoe makers' and tinsmiths' tools or bench machines, n.e.s. ..... *ad val*	25%
	(*b*) Knives, shears, scissors, erasers, manicure files, trimmers, lamp shears, horse and toilet clippers, table cutlery and all like cutlery, plated or not; skates of all kinds, cast iron hollow ware, tinned, enamelled or not; coal boxes, coal scoops, coal shovels, fire irons of all kinds, safes and doors for vaults, strength-testing machines of all kinds; bird, parrot, squirrel and rat or mouse cages, of wire or other material; rat and mouse traps, cash registers, carpet sweepers, fire extinguishing machines; trawls, trawling spoons, fly hooks, sinkers, swivels, floats and sportsmen's fishing bait, fish hooks and other anglers' requisites, n.e.s.; guns, rifles, including air guns and air rifles, not being toys; muskets, cannons, pistols, revolvers or other firearms; cartridge cases, cartridges, primers, percussion caps, wads or other ammunition, n.e.s.; bayonets, swords, fencing foils and masks, gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material; signs of any material, framed or not; letters of any material, for signs or similar use; builders', cabinet makers', upholsterers', and trunk-makers' hardware, including furniture springs, hinges and locks, n.e.s.; gas-meters, lead pipe, lead shot, lead bullets, and all manufactures of lead, n.e.s.; scales, balances, weighing beams and weights; brass and copper nails, tacks, rivets and burrs or washers; brass pumps of all kinds, and garden or lawn sprinklers; brass and copper wire, plain, tinned or plated; bells and gongs and all manufactures of brass and copper, n.e.s.; wire of all kinds of metals, n.e.s.; wire cloth or woven wire and netting of brass, copper or steel; screws, commonly called "wood screws," of iron, steel, brass or other metal, plated or not, and machine and other screws, n.e.s.; wire rope, n.e.s.; iron or steel nuts, washers, rivets, n.e.s., and bolts with or without threads, nut bolts and hinge blanks, n.e.s.; telephone and telegraph instruments, electric and galvanic batteries; lamps, side lights, head lights, lanterns, chandeliers, gas, coal or other oil fixtures,	

Tariff No.	Articles.	Dols. Cts.
	or metal parts thereof, including lava or other tips, burners, collars, galleries, shades and shade holders; buckles of iron, steel, brass or copper, of all kinds, n.e.s. (not being jewellery); slide shoes, n.e.s.; stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partially of metal or celluloid, and matrices or copper shells for the same, n.o.p.; curling stones and fittings therefor; clothes wringers, clothes washers, and other washers for domestic use; gas or oil stoves; stove plates, stoves of all kinds, for coal or wood, or parts thereof; and all manufactures of metals, n.e.s. ..... *ad val.*	35%
	When any of the above articles are imported in cases or cabinets, the cases or cabinets shall be dutiable at the same rate as their contents.	
	(*c*) Anchors, grapnels, coil chain, coil chain links and chain shackles; tin, in sheets and blocks, and solder, n.e.s.; fish hooks, not including hooks or fly-hooks for anglers; lead, in bars and sheets; wire rope for rigging vessels; babbitt metal, type metal, phosphor tin and phosphor bronze, in blocks, bars, sheets and wire, n.o.p., patterns of brass, iron, steel or other metals, not being models *ad val.*	10%
	(*d*) Fencing of iron or steel ..... ,,	40%
	(*e*) Boiler rivets, coopers' and tinsmiths' rivets, n.e.s.; rivets and patent bushings for ships' blocks; metal parts of coffins and caskets; stamped tin and tin parts used in the manufacture of trunks, and silver and composition metal for the manufacture of jewellery and plated ware .. *ad val.*	20%
76	Harness, including horseboots and saddlery of every description ..... *ad val.*	40%
	Harness findings, viz.:	
	Loops, winkers, eyes or blinds, metallic and wood findings for harness-making ..... *ad val.*	25%
77	Hay ..... ton of 2,000 lbs.	3 00
78	Herrings, salmon, turbot, halibut and mackerel, n.o.p.... brl.	1 00
79	Hoop iron and steel strips for making hoops, n.e.s., including hoop iron and steel strips, punched, splayed or nosed, over 68 in. length ..... *ad val.*	5%
80	Hops ..... ,,	10%
81	Indian or corn meal, when bolted or granulated, including duty on package ..... brl.	0 20
82	Indiarubber boots and shoes and all manufactures in part or in whole of indiarubber or gutta percha; indiarubber clothing and clothing made waterproof with indiarubber or like substances; rubber or gutta percha hose, and cotton or linen hose, lined with gutta percha or indiarubber.. *ad val.*	40%
83	Iron of all kinds, including galvanized iron, in bolts, bars, strips, sheets, plates and pieces ..... *ad val.*	10%
84	Iron and steel railway bars, or rails of any form, punched or not; iron or steel fittings, for iron or steel pipe of every description ..... *ad val.*	30%
85	Iron or steel bridges, or parts thereof; iron or steel structural work, columns, girders, shapes or sections, to include outside coverings for buildings or steel or metal shingles and ceiling coverings; iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, threaded and coupled or not ..... *ad val.*	20%
	Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not ..... *ad val.*	10%
86	Jellies, jams and preserves, including the duty on ordinary crocks and bottles ..... ,, reputed lb.	35% 0 06
87	Jewellery of all kinds, including ornamental hat pins, hair pins, belt or other buckles, and similar ornamental articles, known as jewellery, n.e.s.; all manufactures of gold and silver, n.e.s.; and sterling or other silver ware, nickel-plated ware, gilt or electro-plated ware, wholly or in part, of all kinds; manufactures of Britannia metal, nickel silver, Nevada and German silver, not plated, and manufactures of aluminium, n.e.s. ..... *ad val.*	40%
88	Knife brick, knife polish, and other metal polish or composition for polishing metal; lamp wicks; laundry blueing of all kinds; shoe blacking, dustbane and similar cleansers; stove polish and shoe dressing; washing soda (sodium carbonate) and caustic potash and lye ..... *ad val.*	35%
	All ingredients used in the manufacture of laundry blue, shoe and stove polish, when imported by manufacturers (Act No. 15 of 1903) ..... *ad val.*	25%
89	Lard, lard compound and similar substances, cottolene and stearine of all kinds, n.e.s. ..... *ad val.*	30%
90	Leather, viz.:	
	Leather, known as "sole leather" ..... *ad val.*	20%
	Rough, split, undressed leather, when imported by tanners for further dressing ..... *ad val.*	20%
	Rough, undressed leather, when imported by tanners for further dressing ..... per lb.	0 03
	Glove-grain, boot-grain, oil-grain, buff, split, imitation goat, polished pebble, and waxed calf leather, when bark tanned ..... *ad val.*	30%
	All other upper leathers, n.e.s., and japanned, patent or enamelled leather ..... *ad val.*	20%
	Harness leather, n.e.s.; chamois skins and morocco leather, n.o.p. ..... *ad val.*	25%
	Leather board, leatheroid, and manufactures thereof, n.e.s. ..... *ad val.*	30%
91	Leatherware, viz.:	
	Boots, shoes slippers and gaiters or leggings of leather, leatheroid or other material ..... *ad val.*	40%
92	Lime (oxide of calcium), 100 lbs. to the bushel ..... bushel	0 15
93	Lime juices and fruit juices, when fortified with or containing not more than 25 per cent. of proof spirits per gall.	0 60
	And when containing more than 25 per cent. of proof spirits ..... gall.	2 00
94	Limestone ..... ton	0 50
95	Locomotives and tenders; boilers for locomotives; railway and tram cars of all descriptions, and their component parts; railway fish-plates, switches, frogs, crossings and intersections for railways, automobiles, and other similar motor vehicles ..... *ad val.*	30%
96	Lumber, viz.:	
	Boards, under 1 in. in thickness, imported expressly for manufacturing dories (not grooved or tongued) .... M. ft.	1 00
	Boards and planks, 1 in. in thickness, and so in proportion for any greater thickness, n.e.s. ..... M. ft.	4 00
	Boards and planks, grooved, tongued or planed, 1 in. in thickness, and so in proportion for any greater thickness.. M. ft.	5 00
	Oak, pitch pine, elm, beech, greenheart, and iron-wood lumber under 5 in. square, n.e.s. ..... M. ft.	1 00
	Laths and shingles ..... M.	0 60
	Beaver board and similar manufactures of wood or pulp, n.o.p. ..... M. ft.	5 00
97	Machines and machinery, viz.:	
	(*a*) Steam boilers, when imported to be used for heating purposes, radiators, fan blowers, elevators, fanning mills, horse-power machines, machinery and parts of machinery, n.e.s.; electric light machinery and electric material of every description, including carbons, electric meters and electric apparatus; turning lathes, fret saw machines, scroll-saw machines, n.e.s., costing at place of shipment less than $6, and to be driven by hand or foot power, n.e.s., and dating, ruling, paging, or perforating machines ..... *ad val.*	35%
	(*b*) Turning lathes, fret-saw machines, scroll-saw machines, n.e.s., costing at place of shipment over $6; gas engines, typewriters, comptometers or adding machines dictating machines and records for same, fog-horns, patented; machinery, patented, and of a kind not manufactured in this colony, n.e.s.; machines for the manufacture of boots and shoes; planing, boring, morticing, moulding, and similar machines for builders' purposes, power machines for the manufacture of steam and other engines and boilers; sewing and knitting machines, and parts thereof; machine felt for pulp (wet) machine; steam boilers, engines, propellers, winches, and parts of machinery to be used in ships, n.e.s.; steam engines to be used in local industries, and steam boilers not to be used for heating purposes, n.e.s., portable saw-mills, and electric motors, *ad val.*	25%
	(*c*) Machines for carding wool, spinning wheels, wool card, water wheels, steel propellers, n.e.s., and ruling machines, and pens for same; bookbinders' tools and implements, leather, bookbinders' wire, stitching machines, bookbinders' cloth, and marble paper and paper board, when imported by bookbinders for use in their trade and not for sale, and paper for covers of books when imported by printers ..... *ad val.*	10%
98	Malt ..... ,,	10%
	Moss and porterine, when imported by brewers .... ,,	30%
99	Mariners' compasses and cards for same, patent logs, and log lines, sextants and quadrants ..... *ad val.*	20%
	Thermometers, barometers, clinometers, telescopes, binoculars, parallel rulers, brass binnacles, and chronometers for ships' use ..... *ad val.*	35%
100	Marline for making lobster pots ..... ,,	10%
101	Mast pieces and spars, viz.:	
	Dressed, or partly dressed, 60 ft. or over in length, n.e.s. *ad val.*	20%
	Dressed, or partly dressed, under 60 ft. in length, n.e.s.. *ad val.*	30%
	Undressed, 60 ft. or over in length, including wharf shores, n.e.s. ..... ton	1 20
	Undressed, under 60 ft. in length, including wharf shores, n.e.s. ..... ton	2 40
102	Matches of all kinds ..... *ad val.*	40%
103	Meats, viz.:	
	Canned meats, known as C.C. beef, corned beef, corn beef, corn beef hash, luncheon beef, roast beef, boiled beef, roast mutton, boiled mutton, and brawn, including weight of immediate coverings ..... per oz.	0 00½
	All other canned meats, n.e.s. ..... *ad val.*	35%
	Meat, fresh ..... lb.	0 02
	Poultry and game, dead ..... ,,	0 03
	Sausages ..... ,,	0 05
	Bacon, hams, tongues and beef, smoke cured.... ,,	0 03
	ad val.	10%
	Hams and tongues, dry, salted or pickled ..... lb.	0 02
	Meats, dry, salted, n.e.s. ..... ,,	0 01
	Pigs' feet preserved in vinegar ..... *ad val.*	35%
104	Medicinal, chemical and pharmaceutical preparations, when composed of one or more than one substance, n.e.s.; patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.e.s.; antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauze, and oakum, prepared for use as surgical dressing; plain or medicated surgical belts, pessaries and suspensory bandages of all kinds; oiled silk; cod-liver oil and compounds of which cod-liver oil forms a prominent part; liquorice paste, liquorice in rolls and sticks, when of the quality known as Spanish liquorice; paraffin wax, beeswax, Burgundy pitch; vaseline, and all other similar preparations of petroleum for toilet, medicinal or other purposes, and cream of tartar ..... *ad val.*	30%
	Surgical and dental instruments (not being furniture), surgical needles, clinical thermometers, catgut and silk sutures and galvanic batteries, when imported by doctors for use in their profession ..... *ad val.*	25%
105	Mosaic flooring of any material, roofing slate, slate mantels and other manufactures of slate, n.e.s. ..... *ad val.*	40%
106	Nails, viz:	
	Iron or steel cut nails and spikes (ordinary builders'); wire nails of all kinds; iron or steel tacks of all descriptions, leathered or not, n.e.s. ..... lb.	0 01
	Iron and steel shoe tacks, brads, sprigs and shoe nails ,,	0 00½
	Wrought, when hand-made; pressed nails and pressed spikes of all kinds; brads, used by broom makers for fastening wire; nails used by brush-makers in making brushes;	

SCHEDULE A.—continued.

Tariff No.	Articles.	Dols. Cts.
	horse-shoe nails and galvanized nails, and spikes and sheathing nails, n.e.s. ..... lb.	0 00⅜
107	Nets, netting, trawl gear, traps and seines, for use in sea and salmon fisheries ..... *ad val.*	20%
108	Nuts, viz:	
	Almonds, walnuts, Brazil nuts, peacans, peanuts, filberts, hickory and other kinds of nuts, n.e.s. ..... lb.	0 02
	Nuts (shelled) ..... ,,	0 04
	Cocoanuts, n.e.s. 100	1 00
	Cocoanuts, when imported from the place of growth by vessels direct to a Newfoundland port 100	0 50
	Cocoanuts, desiccated, sweetened or not ..... lb.	0 03
109	Oakum ..... ,,	0 01
110	Oatmeal and rolled oats, in bags or barrels, including duty on barrels and bags ..... 100 lbs.	0 20
111	Oats, including duty on bags ..... bushel of 34 lbs.	0 05
112	Oiled clothes ..... *ad val.*	30%
113	Oils, viz.: Coal oil, naphtha, n.e.s.; gasolene, § benzine, and all illuminating oils, n.e.s. ..... gall.	0 06
	Linseed or flaxseed oil (raw or boiled), n.e.s.; tallow and grease, n.e.s.; †crude petroleum, to be used in the manufacture of gas by gas companies; spirits of turpentine, and olein beef oil, neutral lard stock, cotton seed oil, sesame, and other oils to be used in manufacturing, n.e.s., and butter coloring ..... *ad val.*	15%
	Essential oils, axle grease, neat's foot oil, lard oil, sesame oil, n.e.s., and olive oil, n.e.s., and extract for dyeing leather ..... *ad val.*	25%
	Lubricating oil, n.e.s. ..... gall.	0 08
	When imported in bottles, tins or other packages, each holding less than 1 gallon ..... *ad val.*	25%
	Spermaceti whale and other fish oils ..... ,,	35%
114	Oysters or clams in the shell, or shelled, in packages not hermetically sealed ..... *ad val.*	25%
115	Paints and colors of all kinds, whiting, chalk, lamp black, ivory black, dyes of all kinds, ultramarine, putty, copper, paint, varnishes, lacquers, japans, japan dryers, oil finish, British gum, dextrine, glue, sizing cream, and sizing of all kinds ..... *ad val.*	30%
116	Paperhangings and borderings ..... ,,	35%
117	Peas, round, including duty on packages ..... barrel	0 50
118	Peas, split & dried, green, including duty on packages .... lb.	0 00½
119	Perfumery, including toilet preparations (non-alcoholic), viz. hair oils, tooth and other powders, washes, pomatums, pastes, and all other perfumed preparations, n.e.s., used for the hair, mouth, or skin, and pomades, French or flower odours, preserved in fat or oil ..... *ad val.*	40%
120	Pianofortes, organs and musical instruments of all kinds, and parts thereof, n.o.p., including catgut and other strings, provided that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instrument, and phonographs, gramophones and such like instruments ..... *ad val.*	10%
121	Picture frames and photo frames of any material ..... ,,	40%
122	Plaster of paris or gypsum, ground, manufactured, calcined, and paris green (dry) ..... *ad val.*	20%
	Plaster casts, n.e.s. ..... ,,	30%
123	Potatoes ..... bushel	0 10
124	Poultry, alive ..... *ad val.*	20%
125	Ready-mades, clothing of all kinds, n.e.s., including collars and cuffs, n.e.s. ..... *ad val.*	15%
126	Rice, cleaned ..... lb.	0 00½
127	Sails for boats and ships, tarpaulins, tents and awnings *ad val.*	40%
128	Salts, viz., dairy and table salt, n.e.s. ..... ,,	10%
129	Saws, when used as a part of the original construction of mills and factories, n.e.s. ..... *ad val.*	10%
130	Shoe makers ink, harness and leather dressing, and harness soap ..... *ad val.*	20
131	Small wares, viz.:	
	(*a*) Artificial flowers and dressed feathers: ribbons of every description, n.e.s.; crapes, of all kinds; velvets, velveteens, silk velvet plush, and silk fabrics, n.e.s.; embroideries, laces, braids, friezes, cords, garters; bracelets, n.e.s.; braids, chains, cords or other similar manufactures of hair or wool, n.e.s.; handkerchiefs, of all kinds; scarfs and ties, corsets, lace collars, and all other similar lace goods, lace nets, netting and veiling, of every description; shams, curtains of all kinds; regalias of societies (including jewels), badges and belts of all kinds, n.e.s., and hair, curled or dyed ..... *ad val.*	40%
	(*b*) Cotton sewing thread, crotchet cotton, knitting cotton, and all other cotton silk and lined threads; boot, shoe, and stay laces; buttons; elastic and non-elastic webbing; needles and pins; elastic (round and flat), and garter elastic ..... *ad val.*	25%
132	Soap:	
	(*a*) Common or laundry:—	
	Costing per cwt. $3 and under, including cost of wrappers, coverings, boxes and cases ..... lb.	0 01½
	Costing over $3 per cwt., including cost of wrappers, coverings, boxes and cases ..... lb.	0 02
	(*b*) Toilet or perfumed soaps and pearline, and other soap powders ..... *ad val.*	40%

§ A rebate equal to the amount of duty paid thereon, shall be allowed upon all gasoline or other motor spirits imported into Newfoundland to persons using the same in connexion with the fisheries, upon production to the assistant-collector of the necessary evidence.

† For the period of 15 years hereafter there shall be allowed to any persons engaged in the refining of petroleum in this colony a drawback to the amount of any duties which may have been paid upon any crude petroleum imported by such persons and refined by them in this colony. Provided that such drawback shall not be allowed except upon the production of affidavits satisfactory to the Minister of Finance and Customs, setting forth the amount of duties which have been paid on such crude petroleum, the names of the importers thereof; and that such crude petroleum has been refined in this colony and put upon the market for sale (Act of March 26, 1907).

Tariff No.	Articles.	Dols. Cts.
133	Spirits, viz.:	
	Spirituous or alcoholic, distilled from any material, or containing or compounded with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof, as follows, viz.: Alcohol, ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine, amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil, absinthe, arrack or palm spirits, and spirits over 43 per cent. over proof, and so in proportion for any greater strength ..... gall.	4 50
	*Cordials, liquors and spirits of all kinds, n.e.s., and muscal, pulque, rum-shrub, schiedam, and other schnapps, salia, angostura, and similar alcoholic beverages ..... gall.	3 60
	*Brandy, including artificial brandy and imitations of gall.	4 50
	*Whisky ..... ,,	4 10
	*Gin, of all kinds ..... ,,	3 60
	*Rum ..... ,,	3 40
	Methyl alcohol, wood alcohol, wood naphtha, pyroxalic spirits, or any substance known as wood spirit or methylated spirits, ether, nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, Jamaica ginger, fruit essences, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, all medical preparations containing over 30 per cent. of alcohol ..... *ad val.*	50%
	All medical preparations containing less than 30 per cent. of alcohol, tinctures, or medicines or medicinal wines (so-called), including medicated beef fluids, such as beef, iron and wine, and etherial and spirituous fruit essence, n.e.s ..... *ad val.*	30%
	In all other cases where the strength of any of the foregoing articles cannot be ascertained by the direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such manner as the Minister of Finance and Customs directs. When spirits are imported in bottles, six reputed quarts or twelve reputed pints shall be held to contain one gallon, and so for any smaller bottle or flask that may be imported.	
134	Stationery, viz.:	
	(*a*) Albumenised and other papers, and films, chemically prepared for photographers' use; wrapping paper, toilet paper, sand paper, glass or flint paper, emery paper and emery cloth, mill board, straw board (in sheets or rolls), tarred paper, felt or straw board or sheathing paper; ruled, bordered and coated papers, papeteries, boxed papers, pads (not printed on), envelopes, and all manufactures of paper, n.e.s.; erasing rubbers, of all kinds; mucilage and other liquid gums; inks, for writing; photographs, n.o.p., chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings, or prints, or printed, or proofs therefrom, and similar works of art, n.o.p., blue prints and building plans, and Christmas, New Year, Easter, birthday, and all similar cards; books to be written or drawn upon, blank account books, n.e.s.; paper sacks or bags (not printed on), lead pencils, pencils of all kinds, n.e.s., pens, penholders and rulers of all kinds; artists' paints and colours, brushes, and other drawing requisites *ad val.*	35%
	(*b*) Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Newfoundland ..... *ad val.*	25%
	(*c*) Slate pencils, chalk crayons, to be used in schools, school writing slates and copy-books, headed for school purposes ..... *ad val.*	10%
	(*d*) Printed music, bound or in sheets; music for phonographs, pianolas, and such like instruments, and maps and charts, n.e.s ..... *ad val.*	10%
	(*e*) Advertising and printed matter, viz.:	
	Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals, illustrated price books, catalogues and price lists, n.o.p.; directories of the Colony, when printed outside the Colony; advertising almanacs and calendars, patent medicine or other advertising circulars, fly sheets or pamphlets, advertising chromos, chromotypes, oleographs, or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p.; playing cards; labels of all kinds, shipping, price or other tags, tickets of all kinds when printed upon or lithographed, or partly printed; bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned cheque books for counter use, bill heads, forms and cards or other commercial blank forms, printed, lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s., and paper sacks and bags when printed on ..... *ad val.*	50%
135	Staves, viz.: Oak, undressed ..... ,,	5%
	Of other woods, undressed ..... ,,	25%
	Manufactured and dressed or partly manufactured and dressed 1,200	5 50
	Heading for coopers' use ..... pair	0 05
136	Steel, viz.:	
	Mild, in bolts, bars, sheets, plates, and pieces, n.e.s. ... *ad val.*	10%
	Known as "blister steel," "chrome steel," and hard or cast ..... *ad val.*	30%

* For every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof.

Tariff No.	Articles.	Dols. Cts.
	Shafting, turned, compressed, or polished, when measuring under 5 in. in diameter, n.e.s. ..... *ad val.*	30%
	Shafting, turned, compressed, or polished, when measuring over 5 in. in diameter, n.e.s ..... *ad val.*	10%
137	Straw ..... ton of 2,000 lbs.	2 00
138	Item now omitted.	
139	Tar, viz.: Stockholm, American, and coal tar; pitch and resin or rosin; tar mixtures, asphalt and asphaltum, and like preparations ..... *ad val.*	15%
140	Item now omitted.	
141	Timber, squared or partly squared, measuring 5 in. square and over, n.e.s., and not to include mast pieces or wharf shores or logs, undressed ..... ton	0 60
142	Tinware, plain, japanned or lithographed, and all manufactures of tin and manufactures of galvanized sheet iron and sheet steel, n.o.p., agate, granite or steel hollow ware, and nickel or aluminium kitchen or household hollow ware ..... *ad val.*	45%
143	Tobacco, viz.:	
	Manufactured tobacco ..... lb	0 38
	Leaf, stripped or partly manufactured ..... lb.	0 40
	Leaf and stems ..... lb.	0 40
	Stems for manufacturing snuff ..... 100 lbs.	0 50
	Cigars ..... lb.	1 00
	Cigars ..... *ad val.*	15%
	Cigarettes ..... lb.	3 75
	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders and cases for same, smokers' sets and cases therefor, and tobacco pouches *ad val.*	40%
	Snuff ..... lb.	0 50
144	Trunks, of all kinds, and valises, n.e.s., hat boxes, carpet bags, tool bags or baskets, satchels, reticules, musical instrument cases, purses, portmanteaux, pocket books, fly books and parts thereof, and baskets of all kinds .... *ad val.*	40%
145	Tubes for boilers, of wrought iron or steel, including fines, and corrugated tubes for marine boilers ..... *ad val.*	10%
146	Tweeds, cloths, doe skins, felt cloth and fabrics composed wholly or in part of wool or worsted, n.e.s. ..... *ad val.*	35%
147	Twines for sail-making, viz.:	
	Hemp roping and seaming, and cotton sail twine, and all other twines, n.e.s ..... *ad val.*	30%
148	Vegetables, viz.: Turnips, carrots, parsnips, beets, sweet potatoes and yams ..... bushel	0 20
	Tomatoes, cucumbers, onions, squashes, pumpkins, rhubarb, melons, and other vegetables, n.e.s ..... *ad val.*	30%
149	Vinegar, viz.: When imported in casks, including the duty on package ..... gall.	0 15
	In bottles ..... *ad val.*	30%
150	Whips, of all kinds, including thongs and lashes ..... ,,	40%
151	Wines, viz.: Champagne ..... gall.	5 60
	Port and Madeira ..... ,,	1 80
	Sherry and Manzanilla ..... ,,	1 00
	Sherry and Manzanilla ..... *ad val.*	15½%
	Malaga and Montilla, costing at the place of shipment less than 80 cts. per gall. ..... gall.	0 40
	Malaga and Montilla, costing at the place of shipment 80 cts. per gall., and any above that price .. *ad val.*	15%
	Malaga and Montilla, costing at the place of shipment 80 cts. per gall., and any above that price .. gall.	1 10
	Hock, Burgundy, and light Rhenish wines ..... ,,	1 10
	Claret ..... ,,	0 60
	Spanish red, Denia, Sicilian, Figuera, Red Lisbon, Cape and common Lisbon ..... gall.	0 40
	Ginger wine, containing not more than 26 per cent. of proof spirits ..... gall.	1 00
	Ginger wine, containing over 26 per cent. of proof spirits ..... gall.	2 60
	Vermouth wine, containing not more than 36 per cent. of proof spirits ..... gall.	1 00
	Vermouth wine, containing over 36 per cent. of proof spirits ..... gall.	2 60
	All other wines, n.o.p ..... ,,	1 20
	All other wines, n.o.p ..... *ad val.*	15%
	When wines of any kind are imported in bottles, six reputed quarts or twelve reputed pints shall be held to contain one gallon.	
152	Window shades, in the piece, or cut and hemmed, or mounted on rollers, n.e.s ..... *ad val.*	40%
153	Women's and children's dress goods, coat linings, Italian cloths, alpacas, Orleans, cashmeres, coburgs, henriettas, serges, buntings, nun's cloth, bengalines, whipcords, winceys, linseys, twills, plain or jacquard of similar fabrics, composed wholly or in part of wool or worsted, n.e.s. *ad val.*	35%
154	Wood, manufactures of, viz.: Manufactures of corkwood other than cork stoppers for bottles and jars, n.e.s.; pails and tubs of wood, washboards, pounders, rolling-pins, mouldings of wood, plain, gilded, or otherwise manufactured, fishing rods of all kinds, walking sticks and walking canes of all kinds; coffins and caskets, hoops for coopers, and any other manufactures of wood, n.e.s .... *ad val.*	40%
	Hoops for masts; rushes for coopers' use, and excelsior, hair, and other material for making mattresses or stuffing furniture, and hair, fibre and bristles for the manufacture of brushes ..... *ad val.*	20%
	Ticking for covering mattresses ..... ,,	30%
	Trunks and valises, in whole or in part of wood .. ,,	40%
155	Yarns, woollen and worsted ..... ,,	20%
156	Zinc and manufactures of zinc, n.e.s. ..... ,,	35%
157	Unenumerated goods:	
	All goods not enumerated in this Act as subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any other Act prohibited, shall be subject to a duty of ..... *ad val.*	40%

SCHEDULE B.

TABLE OF EXEMPTIONS.

Nos. 158-218 inclusive.

The following articles (arranged both numerically and alphabetically) imported into this colony and its dependencies shall be exempt from payment of duties:—Admiralty charts; agricultural implements and machinery, n.e.s.; and hay-binders, bone-crushers, hay and feed cutters, air motors and cream separators and incubators; ammonia when imported for refrigerating purposes; animals, imported by agricultural societies or by private persons under the approval of the Governor in Council, for the improvement of stock; apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Newfoundland, books, pictures, family plate or furniture, personal effects and heirlooms left by bequest; articles for the use of the Governor; articles imported by and for the use of His Majesty's land and sea forces, also articles consigned direct to officers and men on board vessels of His Majesty's navy for their own personal use or consumption; articles imported by or for the use of the Government or any of the departments thereof; articles imported for the use of the municipal council; articles for the official use of consuls; articles imported for religious purposes and used in the worship of the denomination requiring the same, and bells, musical instruments, stained glass windows, statuary, paintings, carpets, chandeliers, lamps and fancy hard wood for interior finishing, when imported solely for use in churches or chapels; all construction materials and machinery, when the same cannot be made in this Colony, for pulp and paper mills, both for the original installation and further extension of same, but not in substitution for old; machinery for the original installation of saw mills, provided that the persons requiring to import these articles are approved by the Governor in Council; materials imported by manufacturers for the construction of such machinery as is at present admitted into this Colony free of duty. The free importation of such materials to be permitted subject to regulations to be made by the Governor in Council; artificial limbs; artificial eyes; Bait, bags, barrels, boxes, casks and other vessels exported filled with Newfoundland products, or exported empty and returned filled with foreign products; and articles the growth, produce and manufacture of Newfoundland, when returned after having been exported; provided that proof of the identity of such articles and goods shall be made, under regulations to be prescribed by the Governor in Council, and that such articles and goods are returned within one year from the time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means: provided further that this item shall not apply to any article or goods upon which an allowance or drawback has been made, the re-importation of which is hereby prohibited except upon payment of duties equal to the drawback allowed; nor shall this item apply to any article of goods which has paid an excise duty; beef, when salted in barrels; pigs' heads, jowls, tongues, hocks, feet and ribs, when salted in barrels; pork, in barrels or half barrels; bark, extract of bark, cutch, bichromate of potash, and log-wood; bicycles, anglers' outfits, trouting gear, firearms and ammunition, tents and implements of tourists, when in the custody of tourists, and under conditions made by the Minister of Finance and Customs to secure the export of such articles or the payment of the regular rate of duty on such articles when otherwise imported, if the articles are sold or left in the colony; boiler and ships' plates when of the thickness of one quarter of an inch or over that thickness; galvanized block straps, patent bushings for sheaves for blocks, and galvanized sheaves for blocks, when imported by blockmakers; books, printed and not to be written or drawn upon, and supplements for periodicals, specially imported for the *bonâ fide* use of incorporated institutes; official reports; specimens, black-boards, models and wall diagrams illustrative of natural history, imported for colleges, schools and public libraries; newspapers and quarterly, monthly and semi-monthly magazines and weekly library papers, unbound, Christmas annuals; catalogues and price lists of persons, firms or companies domiciled elsewhere and not personally doing business here, and kindergarten requisites; Chair cane or reeds of withrod, when imported in an unmanufactured state; churns of all descriptions; clothing and medicine, donations of, for charitable purposes, and photographs sent by friends, and not intended for sale; coin and bullion; copper, bitumen, naphtha and iron oxide to be used by manufacturers in the manufacture of copper paint; corn for the manufacture of brooms and whisks; cotton yarn, cotton (raw), and coke; cotton seed oil, olive oil, boracic acid, acetic acid, preservaline, when imported by manufacturers to be used in the preserving of fish or fish glue; Engravers' plates of steel, polished for engraving thereupon; photo engraving machinery, viz., router bevelling and squaring machines, screen holders, cross-line screens, chemicals for use in engraving, wood for blocking, engraving tools, and process-plates; equipments, accoutrements and musical instruments for Boys' Brigades and Salvation Army, and ammunition and arms for Volunteer corps, under the approval of the Minister of Finance and Customs; Fish of British catch and cure, and oil, the produce of such fish, not to include preparations of cod-liver oil; eggs of fish or game birds, when imported for propagation; flour, wheaten, and the package in which it is imported; Globes, geographical, topographical and astronomical maps and charts and school desks for the use of schools, pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools and literary associations; manuscripts and insurance maps; Hemp, hemp yarn, coir yarn, sisal, Manilla, jute, flax and tow; hides or pieces of hides, not tanned, curried or dressed; hoop iron or hoop steel, splayed, punched or nosed and cut in lengths not to exceed 68 inches, for herring barrels; Indian corn; Junk, old iron, old copper and old composition metal; Kerosene oil, and the package in which it is imported; Labels printed and lithographed, when imported by persons engaged in the manufacture of fish tins or packages, or in the preserving of fish for the market, provided that the labels cannot be manufactured in the colony; lead sheets, steel and wood boxes and labels when imported by tea dealers to be used by them in packing tea in small packages; lines and twines used in connection with the fisheries, not including sporting tackle; Machinery of all kinds to be used in the actual breaking of coal or ore bodies underground, or in an open pit, viz.: rock drills, coal cutters, pumping engines of all kinds to be used in transferring water from the underground or open pit workings to the surface; hoisting engines or other machinery to be used as a motive power to lift ores or coal from underground or from an open pit to the surface; crushers, or other machinery to be used in the actual breaking of ores, so as to facilitate refining or transportation; special machinery of all kinds to be used for the washing, concentration, reduction, or the refining of any ore, or coal, or for the manufacture of brick; prospecting drills of all kinds to be used for proving the extent or existence underground of coal, oil, or ore bodies; cranes and derricks, when used for the actual handling of coal or ore from the workings to the surface; com-

SCHEDULE B.—continued.

pressors to be used for the operation of any of the above machines; fire clay and fire brick to be used in the construction of any ore reduction or smelting plant; dynamite, detonators, blasting powder, fuses of all kinds; blasting batteries, battery wire and drill steel when used for mining purposes; wrought iron or other pipes to be used in transmitting steam, compressed air or water through the underground or open pit workings and from the point of accumulation to the point of exit; hoisting and hauling cables to be used in the lifting and transporting of coal or ore from the working surface to the point of shipment; machinery or other equipment to be used in conveying coal or ore within the mine or from the workings to the surface; provided that, should any of the foregoing mentioned articles in this section be used for any other purposes than that for which they are here set forth as being duty free, they shall be dealt with as smuggled goods and be subject to all provisions in such cases provided under the Customs Act, 1898 to 1905. The word "machinery" in this item is not to include or relate to steam boilers and parts thereof; machinery to be used in the manufacture, within this Colony, of twines, lines, nets, seines, cordage, or other fishing gear; motor engines, other than steam, when imported for agricultural purposes, and to be used in vessels owned in this Colony and employed in its fisheries, or employed solely in missionary work within the Colony; manures and fertilizers of all kinds, and sulphuric acid, when imported to be used in the manufacture of manures; material for sheathing the bottoms of vessels, such as zinc, copper and composition metal, together with nails and paper or felt which may be used for or under such sheathing when used for sheathing vessels, under regulations to be made by the Governor in Council, casings or copings and lockings for timbers of dories, and lignum-vitæ; boards and planks of hardwood over 18 ft. in length, when imported for shipbuilding, mast-pieces of pitch pine, Oregon pine, or similar hardwood, timber of hardwood when imported for shipbuilding galvanized iron bars and bolts, galvanized nails, pressed or wrought, spikes and windlasses when imported for the construction of new ships; upon such certificates as may be required by the Minister of Finance and Customs; music, written; molasses, produced in the West India Islands in the process of the manufacture of sugar from the juice of the sugar cane, and the package in which it is imported; Oil cake, oil cake meal, cotton-seed cake and cotton-seed meal, pease meal, bran, and other preparations for cattle and chicken feed; oils mineral and lubricating when imported by cold storage companies for use in connection with their machinery, oils vegetable for use in curing fish; ores to be used as flux; Parchment or wax paper, when imported specially for packing boneless fish, or for lining tins used in the lobster-packing industry in this Colony; paper known as "Solling" paper, and papers to be used by manufacturers in enclosing their manufactures; petroleum, crude, and the packages in which it is imported, when to be used in motor boats or motor vessels engaged in the fisheries or trade of this Colony; pig iron, nail strips, whether iron, steel, zinc or brass to be used in the manufacture of cut nails in this Colony; plants, trees and shrubs; seed for agricultural purposes, n.e.s., including florists' seeds; poultry when imported for breeding purposes; printing paper, printing presses, printing types, printing ink, and printers' office furniture, when imported by *bonâ fide* printers for use in their business; Rice, uncleaned, or refuse rice; Samples of no commercial value; sand and fire clay; sausage skins or casings; salt in bulk, when imported for use in the fisheries; scrap iron and scrap steel, old, and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Newfoundland; shooks, tins and other coverings with labels, when imported by manufacturers for their use in the manufacture of tobacco; steel shafting, when imported for use in steam vessels; ships and other vessels built in any British or foreign country which are to be continuously employed in connection with the trade or fisheries of the colony; settlers' effects, viz.: wearing apparel, books, household furniture and working tools, guns, musical instruments, domestic sewing machines, typewriters, live stock, bicycles, carts and other vehicles and agricultural implements used and in the use of persons arriving in this Colony for at least six months before arrival, not to include machinery or articles imported for use in any manufacturing establishment, or for sale, provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in this Colony; sugars, known as loaf, cut loaf, cube, castor, white, brown and yellow granulated and not granulated; Tea and the packages in which the foregoing articles are imported; travellers' baggage, not exceeding 50 dollars in value for any one person, under regulations prescribed by the Governor in Council; scientific instruments and apparatus, when imported for use in colleges, schools and scientific or literary societies, and specimens illustrative of natural history, medals and such other articles as may be imported by schools or associations to be distributed as prizes when such other articles are approved by the Minister of Finance and Customs; stereotypes, electrotypes and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings and all other like work for commercial, trade or other purposes, and matrices or copper shells for the same; supplies, stores, and donations for the Moravian Missionaries on Labrador and for the Deep Sea Mission, under such rules and regulations as may be made by the Governor in Council; materials for installing wireless telegraphy on board of ships engaged in the trade and fisheries of this Colony; Tin in sheets and blocks, and spelter; Unmanufactured wool; Wheat, whole, not ground or crushed; wire, of brass, zinc, or steel, screwed or twisted or flattened or corrugated, when imported by manufacturers of boots and shoes for use in connection with nailing machines for the manufacture of boots and shoes to be used for such purposes only in their own factories; wire, iron, when imported by broom manufacturers to be used by them in their manufactures; wire fencing and fasteners for same, and gates for wire fences, when the gates are made chiefly of wire; dyed woollen yarns, when imported by the proprietors of woollen mills, to be used in connection with the manufacture of woollen goods; works of art, namely, paintings in oil or water colors, by artists of well-known merit, or copies of the old masters by such artists; and paintings in oil and water colors, the production of Newfoundland artists, under regulations prescribed by the Governor in Council, and engravings, when produced by the Art Union Society of London.

SCHEDULE C.

PROHIBITIONS.

Nos. 219-224 inclusive.

Books, printed paper, drawings, paintings, prints, photographs, or representations of any kind of a treasonable or seditious, or of an immoral or indecent character; coin, base or counterfeit; goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol or penitentiary, shall not be imported into this colony under a penalty of 200 dollars; and, if imported, such goods, and the parcels or packages in which they are contained, shall be forfeited; reprints of Newfoundland copyright works, and reprints of British copyright works, which have been copyrighted in Newfoundland also; tea, adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substance as to make it unfit for use; salt, known as fishing salt, which has been used in vessels or elsewhere in the curing of fish, prior to its importation into this Colony; used clothing of all kinds, when imported for sale.

SCHEDULE D.

EXCISE.

The following duties shall be raised, levied and collected on the following articles distilled, brewed or manufactured in this Colony, viz.:

			Dols.	Cts.
225	Brandy not exceeding the strength of proof by Sykes' hydrometer (†)	gall.	2	35
226	Whisky not exceeding the strength of proof by Sykes' hydrometer (†)	gall.	1	85
227	Gin not exceeding the strength of proof by Sykes' hydrometer (†)	gall.	1	75
228	Rum not exceeding the strength of proof by Sykes' hydrometer (†)	gall.	1	50
229	Ale, porter, bavarian beer, botanic beer, and all other malt and dextrinous liquors	gall.	0	10
230	Tobacco	lb.	0	32
231	Oleomargarine, butterine, or similar compounds	lb.	0	02
232	Cigarettes	lb.	2	00
232*a*	Cigars	lb.	0	50
233	Compound lard and similar substances	lb.	0	02½

Proclamation of the Governor of Newfoundland, dated 3rd October, 1905, granting duty free admission of Currants and Sultana Raisins imported from Greece.

Whereas it is provided in Section Twelve of "The Revenue Act, 1905," that: "It shall be lawful for the Governor in Council to remit the whole or any portion of the duties imposed by this Act upon Port or other Wines, Currants and Sultana Raisins, or other articles imported from the country of production into this Colony, when it shall appear to him that the duty on Codfish, the product of the Colony, imported into such country, has been or will be reciprocally reduced";

And whereas the Kingdom of Greece has agreed to reduce the duty on Codfish imported from this Colony into the said Kingdom;

I do, therefore, by this my Proclamation, declare that from and after the 1st day of October instant, Currants and Sultana Raisins, when imported from the Kingdom of Greece, shall be admitted into this Colony free of duty, and that the aforesaid articles shall be included in Schedule B of the aforesaid Revenue Act under the Table of Exemptions, and that when such Currants and Sultana Raisins are imported into this Colony, they shall be given free entry, upon the production to the Customs Department, by the importer of the same, of a certificate under the hand and seal of competent authorities showing that such Currants or Sultana Raisins are the product of the Kingdom of Greece.

(†) Here read: "And so in proportion for any greater strength than the strength of proof."

COMMONWEALTH OF AUSTRALIA

The following states are comprised in the Australian Commonwealth:—New South Wales, Victoria, South Australia, Queensland, Tasmania, Western Australia.

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Money, Weights and Measures—same as Great Britain.

The cental of 100 lbs. is also used.

ACTS RELATING TO DUTIES OF CUSTOMS.

Be it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

This Act may be cited as the "Customs Tariff, 1914," and the *Time of the imposition of the Duties of Customs imposed by this Act is the third day of December*, 1914, at four o'clock in the afternoon, reckoned according to the standard time in the State of Victoria, and this Act shall be deemed to have come into operation at that time. The rates of duty in the column headed "Tariff on Goods the Produce or Manufacture of the United Kingdom," shall apply only to Goods the Produce or Manufacture of the United Kingdom which are shipped in the United Kingdom to Australia and not transhipped, or if transhipped then only if it is proved to the satisfaction of the collector that the goods have not, since they were shipped in the United Kingdom, been subjected to any process of manufacture. The rates of duty set out in the column headed "General Tariff" shall, subject to this Act, apply to all other goods.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

"Proof" or "Proof Spirit" means spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture at a temperature of 60 deg. Fahrenheit has a specific gravity of 0·9198 as compared with that of distilled water at the same temperature.

The term "Iron" includes Steel.

"Wool" or "Woollen" includes all manufactures of wool or hair or combinations thereof.

"N.E.I." means "not elsewhere included."

"Departmental By-law" means by-law made by the Minister, and published in the *Gazette*.

Any article, not otherwise dutiable, composed of a combination of other articles, some of which are dutiable when imported separately, and some of which are free of duty when imported separately, shall be dealt with as follows:—

(*a*) When the value of the dutiable portion exceeds the value of the free portion, duty shall be charged upon the whole article at the same rate as would be chargeable on that portion of the dutiable portion which, if imported separately, would be liable to the highest rate of duty.

(*b*) When the value of the free portion exceeds the value of the dutiable portion of such article, the whole article shall be admitted free of duty.

Whenever any goods are composed of two or more separate parts, any part though imported by itself shall, if so directed by the Minister, be dealt with under the item applicable to the complete goods.

"Non-spirituous" means free from spirit or containing not more than 2 % of proof spirit.

"Spirituous" means containing more than 2 % of proof spirit.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
	DIVISION I.—ALE, SPIRITS AND BEVERAGES.		
1	Ale and other beer, porter, cider and perry, spirituous;		
	(*a*) In bulk .....per gallon	0 1 6	0 2 0
	(*b*) In bottle* ..... ,,	0 2 0	0 2 6
2	Ale and other beer, porter, cider and perry, non-spirituous.....*ad val.*	20 %	20 %
3	Spirits† and spirituous liquors, n.e.i.:		
	(*a*) When not exceeding the strength of proof.....per gallon	0 17 0	0 17 0
	(*b*) When exceeding the strength of proof per proof gallon	0 17 0	0 17 0
4	Amylic alcohol and fusel oil:		
	(*a*) Denaturated in accordance with Departmental By-laws	Free	Free
	(*b*) Not denaturated in accordance with Departmental By-laws .....per gallon	0 17 0	0 17 0
5	Collodion ..... ,,	0 3 0	0 3 0
6	Wood naphtha, methyl alcohol and acetone per gallon	0 1 0	0 1 0
7	Spirits, denaturated or to be denaturated in accordance with Departmental By-laws prior to delivery, and being not less than 65 o.-p. per gallon	0 1 0	0 1 0
8	Perfumed spirits and bay rum..... ,,	1 5 0	1 5 0
9	Spirituous preparations, viz.:—Essences, fruit ethers, aromas and flavours, fluid extracts, sarsaparilla, tinctures, medicines, infusions, toilet preparations, limejuice, and other fruit juices and fruit syrups, containing—		
	(*a*) Not more than 25 % of proof spirit per gallon	0 4 3	0 4 3
	(*b*) More than 25 %, but not more than 50 % of proof spirit .....per gallon	0 8 6	0 8 6
	(*c*) More than 50 %, but not more than 75 % of proof spirit .....per gallon	0 12 9	0 12 9
	(*d*) More than 75 % of proof spirit, but not over proof .....per gallon	0 17 0	0 17 0
	(*e*) Over proof to be charged as spirituous liquors under Item 3 (*b*).		
10	Sulphuric ether and other ethers, n.e.i.:		
	(*a*) Containing 5 % and more of proof spirit, per proof gallon	0 17 0	0 17 0
	(*b*) Containing less than 5 % of proof spirit..	Free	Free
11	Non-spirituous ethereal fruit essences and artificial fruit essences, ethers, aromas and flavours.....*ad val.*	15 %	15 %
12	Wine, sparkling* .....per gallon	1 0 0	1 0 0
13	Wine, still (including medicated and vermouth):		
	(*a*) In bulk.....per gallon	0 10 0	0 10 0
	(*b*) In bottle†..... ,,	0 12 0	0 12 0
	(*c*) Containing more than 35 % of proof spirit: for each 1 % of proof spirit over 35 % up to and including 40 %, additional per gallon	0 0 7	0 0 7
	(*d*) Containing more than 40 % of proof spirit .....per gallon	0 17 0	0 17 0
14	Wine (grape), unfermented ..... ,,	0 3 0	0 3 0
15	Wine, n.e.i., including sake, ginger and prune wines; and wines (other than grape); containing:		
	(*a*) Not more than 25 % of proof spirit, per gallon	0 4 3	0 4 3
	(*b*) More than 25 % but not more than 50 % of proof spirit .....per gallon	0 8 6	0 8 6
	(*c*) More than 50 % of proof spirit ,,	0 17 0	0 17 0
16	Limejuice and other fruit juices and fruit syrups and substitutes therefor, non-spirituous:		
	(*a*) In bulk .....per gallon	0 0 9	0 0 9
	(*b*) In bottle ..... ,,	0 1 6	0 1 6
17	Table waters (aerated or mineral), and preparations n.e.i., packed for household use for the production thereof; preparations n.e.i. for compounding non-alcoholic beverages *ad val.*	25 %	35 %
	DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.		
18	Tobacco, unmanufactured .....per lb.	0 4 0	0 4 0
19	Tobacco, unmanufactured, but entered to be locally manufactured into tobacco or cigarettes—to be paid at the time of removal to the factory:		
	(*a*) Unstemmed .....per lb.	0 2 0	0 2 0
	(*b*) Stemmed, or partly stemmed, or in strips .....per lb.	0 2 6	0 2 6
20	Tobacco, cut..... ,,	0 4 3	0 4 3
21	Tobacco, manufactured, n.e.i., including the weight of tags, labels, and other attachments .....per lb.	0 4 0	0 4 0
22	Cigarettes, including weight of cards and mouth-pieces contained in inside packages, per lb.	0 8 6	0 9 0
23	Tobacco, unmanufactured, but entered to be locally manufactured into cigars—to be paid at the time of removal to the factory:		
	(*a*) Unstemmed .....per lb.	0 2 6	0 2 6
	(*b*) Stemmed, or partly stemmed, or in strips .....per lb.	0 3 0	0 3 0
24	Cigars, including the weight of bands and ribbons .....per lb.	0 9 0	0 10 0
25	Snuff ..... ,,	0 6 6	0 6 6
26	Tobacco destroyed for manufacture of sheep-wash or other purposes, under Departmental By-laws.....	Free	Free
	DIVISION III.—SUGAR.		
27	Glucose .....per cwt.	0 8 0	0 8 0
28	Sugar, the produce of sugar-cane .... ,,	0 6 0	0 6 0
29	Invert sugar and invert syrup, including brewers' priming sugars .....per cwt.	0 6 0	0 6 0
30	Sugar, n.e.i. ..... ,,	0 10 0	0 10 0
31	Golden syrup and sugar syrups, n.e.i. ,,	0 3 0	0 3 0
32	Molasses.....	Free	Free

* Six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

† Spirits in cases of two gallons and under to be charged as two gallons; over two gallons and not exceeding three gallons, as three gallons; over three gallons, and not exceeding four gallons, as four gallons; and so on, provided that small bottles or phials of liquor intended for samples or other special purposes only may be entered at actual measurements.

* Three magnums, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

† Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
	DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.		
33	Animal foods, n.e.i. ... per cental	0 2 0	0 2 0
34	Animals, living (except for stud purposes), viz.:		
	(a) Sheep ... per head	0 2 0	0 2 0
	(b) Pigs ... ,,	0 5 0	0 5 0
	(c) Horned cattle ... ,,	0 10 0	0 10 0
	(d) Horses ... ,,	0 10 0	0 10 0
35	Annatto, liquid and solid, in packages over 1 lb. net ...	Free	Free
36	Arrowroot ... per lb.	0 0 0½	0 0 0½
37	Bacon and hams, partly or wholly cured ,,	0 0 3	0 0 4
38	Biscuits ... ,,	0 0 1½	0 0 2
39	Blue, laundry ... ,,	0 0 2	0 0 2
40	Broom corn millet and rice straw .. per cental	0 4 0	0 4 0
41	Butter and cheese ... per lb.	0 0 3	0 0 3
42	Candles, tapers and night lights:		
	(a) Wax, wholly, or in part ... per lb.	0 0 1½	0 0 2
	(b) N.E.I. ... ,,	0 0 1	0 0 1½
43	Coffee and chicory, viz.:		
	(a) Raw and kiln dried ... per lb.	0 0 3	0 0 3
	(b) Roasted, or ground; in liquid form; or mixed with milk or other substances per lb.	0 0 6	0 0 6
44	Confectionery, cocoa and chocolate, viz.:		
	(a) Cocoa beans ...	Free	Free
	(b) Cocoa shells and nibs; cocoa mass paste or slab unsweetened ... per lb.	0 0 0½	0 0 0¾
	(c) Cocoa butter; caramel; caramel paste and caramel butter ... per lb.	0 0 1½	0 0 2
	(d) Cocoa & chocolate, for potable use, in powdered or granulated form ... per lb.	0 0 2	0 0 2½
	(e) Confectionery, n.e.i., including cocoa and chocolate prepared for edible use, or potable use (not in powdered or granulated form); bon-bons and mixed packets of confectionery containing trinkets (gross weights); sugar candy; medicated confectionery; cachous and crystallized or candied fruits per lb.	0 0 3	0 0 3½
	or *ad val.*	30 %	40 %
	whichever rate returns the higher duty		
	(f) Confectionery, ornamental but not edible *ad val.*	25 %	30 %
45	Copra ...	Free	Free
46	Egg albumen, dry ... per lb.	0 2 6	0 2 6
47	Egg contents, being yolk and albumen combined, dry ... per lb.	0 1 4	0 1 4
48	Egg (not in shell) in liquid form, when imported for use in industries other than those for the preparation of articles of food, and denaturated, may, as prescribed by Departmental By-laws, be delivered free.		
49	Egg yolk, dry ... per lb.	0 0 9	0 0 9
50	Eggs, in shell ... per doz.	0 0 6	0 0 6
51	Fish, viz.:		
	(a) Fish of all kinds caught from, or cured, dried or preserved by any process on board, any Australian registered ship fitted out in and sailing from any port in the Commonwealth, and imported in such ship, or imported in any Australian registered tender working in conjunction with such ship ..	Free	Free
	(b) Fresh, smoked or dried (but not salted), or preserved by cold process ... per lb.	0 0 1	0 0 1
	(c) Preserved in tins or other air-tight vessels, including the weight of liquid contents ... per lb.	0 0 1	0 0 1½
	(d) Potted or concentrated, including extracts of, and caviare ... *ad val.*	25 %	25 %
	(e) N.E.I. ... per cwt.	0 5 0	0 6 0
	(f) Oysters, fresh, in the shell ... ,,	0 2 0	0 2 0
52	Fruits, fresh, viz.:		
	(a) Bananas ... per cental	0 1 6	0 1 6
	(b) Citrus ... per lb.	0 0 0½	0 0 0½
	(c) N.E.I., including fresh Lychee nuts per cental	0 2 0	0 2 0
53	Fruits, dried, viz.:		
	(a) Currants, raisins and other; ginger, preserved (not in liquid); desiccated banana, banana flour, and peel, candied, drained or dried ... per lb.	0 0 3	0 0 3
	(b) Dates ... ,,	0 0 1	0 0 1
54	Fruits and vegetables, including ginger, n.e.i. (preserved in liquid, or partly preserved, or pulped):		
	(a) Quarter pints and smaller sizes per doz.	0 0 6	0 0 9
	(b) Half-pints and over quarter-pints ,,	0 1 0	0 1 6
	(c) Pints and over half-pints ... per doz.	0 2 0	0 3 0
	(d) Quarts and over pints ... ,,	0 4 0	0 6 0
	(e) Exceeding a quart ... per gallon	0 1 4	0 2 0
	(f) When preserved in spirituous liquid, additional duty at 17s. per gallon to be paid on the liquid		
	(g) Ginger in brine or syrup for the manufacture of crystallized preserved ginger, as prescribed by Departmental By-laws per lb.	0 0 1	0 0 1
55	Infants' and invalids' foods as prescribed by Departmental By-laws ...	Free	Free
56	Ginger, green ... per lb.	0 0 1	0 0 1
57	Grain and pulse, not prepared or manufactured, viz.:		
	(a) Wheat ...	Free	Free
	(b) Barley ... per cental	0 2 0	0 2 0
	(c) N.E.I. ... ,,	0 1 6	0 1 6
58	Grain and pulse, prepared or manufactured, viz.:		
	(a) Bran, pollard and sharps ... per cental	0 1 0	0 1 0
	(b) Wheaten flour ... ,,	0 2 6	0 2 6
	(c) Corn flour ... per lb.	0 0 2	0 0 2
	(d) N.E.I., including phosphorized wheat per lb.	0 0 0½	0 0 0½
59	Hay and chaff ... per cwt.	0 1 0	0 1 0
60	Herbs, dried, not medicinal ... per lb.	0 0 4	0 0 4
61	(a) Honey ... ,,	0 0 1½	0 0 2
	(b) Jams, and jellies, including calves' foot, but not meat jellies ... per lb.	0 0 2	0 0 3
62	Hops ... ,,	0 0 6	0 0 6
63	Isinglass:		
	(a) Packed for household use ... *ad val.*	15 %	20 %
	(b) N.E.I. ...	Free	Free
64	Lard and lard oil, and refined fats, n.e.i. per lb.	0 0 1	0 0 1½
65	Linseed cake and oil cake ... per cental	0 1 0	0 1 0
66	Linseed for the manufacture of oil and cake and linseed for cultivation under Departmental By-laws ...	Free	Free
67	Linseed meal ... per cental	0 4 0	0 4 0
68	Linseed, n.e.i. ... ,,	0 2 0	0 2 0
69	Liquorice:		
	(a) Root in its natural state ...	Free	Free
	(b) Crude, crude paste and block juice per lb.	0 0 1	0 0 1
	(c) Other ... ,,	0 0 2½	0 0 3
	(d) When the invoice value, including the inside packages, exceeds 1s. per lb. .. *ad val.*	25 %	30 %
70	Macaroni and vermicelli ... per lb.	0 0 1	0 0 1
71	Malt extract, non-spirituous, including peptonized malt extract ... per lb.	0 0 2	0 0 2
72	Malt, including granulated, maize, and rice malts and roasted or torrified barley per cental	0 6 0	0 7 0
73	Matches and vestas of all kinds:		
	(a) In boxes containing 100 or less of matches or vestas ... per gross of boxes	0 0 8	0 1 2
	(b) In boxes containing over 100, but not exceeding 200 matches or vestas per gross of boxes	0 1 4	0 2 4
	(c) For each additional 100, or portion of 100 matches or vestas per box, an additional duty ... per gross of boxes	0 0 8	0 1 2
	(d) When in boxes upon which the number of matches contained therein is not printed or stamped, in addition to the duties set out in (a), (b), (c) above .. per gross of boxes	0 2 0	0 2 0
74	Meats, poultry, game and soup, viz.:		
	(a) Fresh or smoked ... per lb.	0 0 2	0 0 2½
	(b) Potted or concentrated, including extracts of, and meat jellies, and preparations for making soup ... *ad val.*	25 %	30 %
	(c) Preserved in tins or other air-tight vessels, including the weight of liquid contents ... per lb.	0 0 1½	0 0 2
	(d) Soup in tins or other air-tight vessels ,,	0 0 1½	0 0 2
	(e) Preserved by cold process ... ,,	0 0 2	0 0 3
	(f) N.E.I. ... per cwt.	0 5 0	0 6 6
75	Milk, including cream:		
	(a) Preserved, condensed, concentrated, peptonized and frozen:—		
	(1) Sweetened ... per lb.	0 0 1½	0 0 2
	(2) Unsweetened ... ,,	0 0 1	0 0 1¼
	(b) Dried or in powder form ... ,,	0 0 1½	0 0 2
76	Mustard, including French mustard ... ,,	0 0 3	0 0 4
77	Mustard seed ... ,,	0 0 0½	0 0 0½

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
78	Nuts (edible), viz.:		
	(a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws	Free	Free
	(b) Coconuts, whole .....per cwt.	0 1 0	0 1 0
	(c) Coconuts, prepared.....per lb.	0 0 2	0 0 2
	(d) Unshelled ..... ,,	0 0 2	0 0 2
	(e) Kernels, pastes and meals..... ,,	0 0 4	0 0 4
79	Oilmen's stores, n.e.i., being groceries, including culinary and flavouring essences, non-spirituous, soap dyes and condition foods, n.e.i.; food for birds in packages for retail sale; goods put up for household use not elsewhere dutiable at a higher rate ..*ad val.*	15 %	20 %
80	Onions, in their natural state .....per cwt.	0 1 0	0 1 0
81	Peel, preserved in liquid, including the weight of the liquid.....per lb.	0 0 1	0 0 1
82	Pickles, sauces, chutney, olives and capers:		
	(a) Quarter-pints and smaller sizes..per doz.	0 0 6	0 0 9
	(b) Half-pints and over quarter-pints ,,	0 1 0	0 1 6
	(c) Pints and over half-pints ..... ,,	0 2 0	0 3 0
	(d) Quarts and over pints..... ,,	0 4 0	0 6 0
	(e) Exceeding a quart.....per gall.	0 1 4	0 2 0
	(f) Curry, manufactured, whether paste or powder .....*ad val.*	25 %	30 %
	(g) Soy, for sauces, in packages containing over 10 gallons, may be delivered free as prescribed by Departmental By-laws		
83	Potatoes, in their natural state .....per cwt.	0 1 0	0 1 0
84	Rennet	Free	Free
85	Rice:		
	(a) Uncleaned .....per cental	0 3 4	0 3 4
	(b) Rice for use in the manufacture of starch may be delivered free as prescribed by Departmental By-laws		
	(c) N.E.I., including rice meal and flour per cental	0 6 0	0 6 0
86	Rice root	Free	Free
87	Sago and tapioca	Free	Free
88	Salt, and table preparations thereof, in packages of any description, not exceeding 14 lb. net weight.....*ad val.*	15 %	15 %
89	Salt:		
	(a) Brown, light brown, pink or dark red rock .....per ton	Free	1 0 0
	(b) N.E.I..... ,,	1 0 0	1 0 0
90	Sausage casings	Free	Free
91	(a) Seed (rape), for the manufacture of rape seed cake and denaturated colza oil under Departmental By-laws	Free	Free
	(b) Seed (canary, hemp and rape); also mixtures in which such seeds predominate, n.e.i. per cental	0 1 6	0 1 6
92	Seed (cotton)..... ,,	0 4 0	0 4 0
93	Seed (cotton), for the manufacture of cotton seed cake and denaturated cotton seed oil may be delivered free as prescribed by Departmental By-laws.		
94	Soap:		
	(a) Toilet, fancy or medicated .....per lb. or *ad val.* whichever rate returns the higher duty.	0 0 5 30 %	0 0 6 35 %
	(b) N.E.I.; also soap substitutes and compounded detergents for washing & cleansing purposes, not including saponaceous disinfectants.....*ad val.*	30 %	35 %
95	Sparklets, for aerating waters.....	Free	Free
96	Spices:		
	(a) Unground, n.e.i. .....per lb.	0 0 2	0 0 2
	(b) Ground, n.e.i. ..... ,,	0 0 4	0 0 4
	(c) Unground, for manufacturing purposes, under Departmental By-laws .....per lb.	0 0 1	0 0 1
97	Starch..... ,,	0 0 2	0 0 2½
98	Starch flours..... ,,	0 0 2	0 0 2½
99	Straw .....per cwt.	0 1 0	0 1 0
100	Tea:		
	(a) In packets not exceeding 20 lb. in weight per lb.	0 0 1	0 0 1
	(b) N.E.I.	Free	Free
101	Vegetables, dried, drysalted, concentrated, compressed, or powdered .....*ad val.*	20 %	20 %
102	Vegetables, n.e.i.....per cental	0 2 0	0 2 0
103	Waxes, mixed or compounded, liquid or solid; also shoemakers' wax .....per lb.	0 0 1	0 0 1
104	Waxes, n.e.i., including stearine, paraffin wax, beeswax, carnauba, ceresine, and Japanese or vegetable wax .....per lb.	0 0 1	0 0 1

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
	DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.		
105	Piece goods,* viz.:		
	(a) Cotton, linen & other piece goods, n.e.i.; oil baize; leather cloth.....*ad val.*	Free	5 %
	(b) Cotton and linen piece goods defined for cutting up for the manufacture of hemmed or hemstitched handkerchiefs, serviettes, tablecloths, towels, or window blinds *ad val.*	Free	5 %
	(c) Piece goods, n.e.i., other than of wool or silk, suitable for human apparel, or to be worn in connection with the human body, having on one or both sides a teased, treated, combed, fluffed, or raised nap or surface in imitation of or resembling flannel in feel or appearance .....*ad val.*	Free	5 %
	(d) Silk, or containing silk, or having silk worked thereon, except piece goods enumerated in sub-item (f) .....*ad val.*	15 %	20 %
	(e) Velvets, velveteens, plushes, sealette and cloths imitating furs, astrachans; lace for attire; lace flouncings; millinery and dress nets; veilings; embroideries in the piece; Italians containing wool; tucked linens or cottons.....*ad val.*	15 %	20 %
	(f) Woollen, or containing wool, n.e.i. *ad val.*	30 %	35 %
	(g) Hair cloth and cloth of hair and cotton or hair and wool combined for lining apparel	Free	Free
	(h) Waterproofed cloth, prepared with rubber, oil, or celluloid;		
	(1) Woollen or containing wool ..*ad val.*	30 %	35 %
	(2) Silk, or containing silk, but not containing wool.....*ad val.*	20 %	25 %
	(3) N.E.I.....*ad val.*	15 %	20 %
106	(a) Buckles, clasps, slides and buttons, n.e.i., for bonnets, hats, shoes and other attire, not being partly or wholly of gold or silver; cotton featherstitch braids; plain braids (other than cotton featherstitch) of one color and not exceeding 3 inches in width, but not including braids containing gold, silver or tinsel threads; piping; tinsel cloth; tinsel belting, having warp or weft composed wholly of tinsel or of continuous threads of tinsel and an alternate thread of textile; and tinsel thread .....*ad val.*	Free	10 %
	(b) Trimmings and ornaments, n.e.i., for bonnets, hats, shoes, and other attire, not being partly or wholly of gold or silver; including badges, n.e.i.; braids n.e.i.; crowns and bandeaux for hats; fringes n.e.i.; frillings; ruffling: pleating: and ruchings; galoons n.e.i.; ribbons n.e.i.; tinselled belting n.e.i.; belting for apparel not elsewhere specified and not being cut to length for belts .....*ad val.*	15 %	25 %
107	Looping for boots and labels and hangers for coats and other textile goods, plain, printed, or having woven lettering or ornamental designs, including ribbons and galoons, badged, named, or of more than one color, for hats and caps, whether in the piece or otherwise .....*ad val.*	35 %	40 %
108	(a) Feathers, undressed, and down ....*ad val.*	15 %	15 %
	(b) Feathers, dressed, including feathers made up into trimmings; also natural birds and wings.....*ad val.*	25 %	30 %
109	Artificial plants, flowers, fruits, leaves, and grains of all kinds and materials.....*ad val.*	25 %	30 %
110	Apparel and attire:		
	(a) Corsets .....*ad val.*	10 %	15 %
	(b) Apparel, articles of, viz.:		
	(1) Blouses and skirts, cotton.....each	0 1 0	0 1 6
	(2) Blouses and skirts of wool or silk, or containing wool or silk.....each	0 2 0	0 3 0
	(3) Coats, children's ..... ,,	0 1 6	0 2 0
	(4) Coats, women's..... ,,	0 3 6	0 5 0
	(5) Costumes, cotton..... ,,	0 3 0	0 4 6
	(6) Costumes of wool, or containing wool (except the costumes enumerated in sub-item (b) (7) .....each	0 5 0	0 7 6
	(7) Costumes, silk, or containing silk.. ,,	0 7 6	0 11 0
	and in addition to the rates specified in sub-items (1) to (7) .....*ad val.* or the rates imposed by sub-item (c) if higher	25 %	30 %

* *Definition of Piece Goods.*—When material is defined by selvedge or by pattern for cutting up into separate articles, it is not to be considered Piece Goods, but as dutiable under the heading applying to the article into which it is designed to be made. Tasselled, whipped (with or without loops), or taped curtain material, when not defined for cutting up, is to be considered Piece Goods.

DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE—continued.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
	(c) Apparel, n.e.i., for the human body, partly or wholly made up, including materials cut into shape therefor .....*ad val.*	40 %	45 %
111	Articles of natural or imitation hair;		
	(a) Wigs, transformations and fringes, including scalps or patches .....each	0 10 0	0 12 0
	or *ad val.*	20 %	25 %
	whichever rate returns the higher duty		
	(b) Switches.....each	0 5 0	0 6 0
	or *ad val.*	20 %	25 %
	whichever rate returns the higher duty.		
	(c) Hair nets, and n.e.i. .....*ad val.*	20 %	25 %
112	Furs and other skins:		
	(a) Furs, being apparel or attire or other article in part or wholly made up, including furs sewn together.....*ad val.*	30 %	35 %
	(b) Fur and other skins, n.e.i., dressed or prepared for making up .....*ad val.*	15 %	15 %
	(c) Hatters' fur, not on the skin ....*ad val.*	15 %	15 %
113	Gloves, viz.:		
	(a) Harvesting, driving, housemaids' and gardening .....*ad val.*	20 %	30 %
	(b) N.E.I. of all kinds and materials, including mittens .....*ad val.*	10 %	15 %
114	Hats, caps and bonnets:		
	(a) Firemen's helmets and miners' hats.....	Free	Free
	(b) Wool felt hats, in any stage of manufacture .....per dozen	0 15 0	1 0 0
	or *ad val.*	35 %	40 %
	whichever rate returns the higher duty		
	(c) Fur felt hats, in any stage of manufacture .....per dozen	1 4 0	1 10 0
	or *ad val.*	35 %	10 %
	whichever rate returns the higher duty		
	(d) Caps and sewn hats, n.e.i. ....per dozen	0 8 0	0 10 0
	or *ad val.*	35 %	40 %
	whichever rate returns the higher duty		
	(e) Hats and bonnets of all descriptions and materials, n.e.i., including forms, pull-over hoods weighing not more than 1¼ ounces each, shapes and frames, n.e.i. *ad val.*	35 %	40 %
115	Socks and stockings for human attire, viz.:		
	(a) Cotton.....*ad val.*	Free	10 %
	(b) Woollen or containing wool .....*ad val.*	25 %	30 %
	(c) Silk, or containing silk, but not containing wool, and n.e.i. .....*ad val.*	25 %	30 %
116	Parasols, sunshades and umbrellas ....*ad val.*	25 %	25 %
117	Blankets, n.e.i. (except of rubber); blanketing; lap dusters; rugs, n.e.i., including buggy rugs or aprons, and rugging ..*ad val.*	25 %	30 %
118	Carpets, carpeting, floor cloths, floor and carriage mats of any textile material except coir; and floor rugs and coverings, not being furs or other skins (including felts and pads, but not including carpet felt paper) .....*ad val.*	10 %	15 %
119	Articles of coir, viz.: Mats, matting and fenders .....*ad val.*	20 %	25 %
120	(a) Articles as under, not being piece goods, viz.: Articles of furnishing drapery and napery, including quilts, table-covers, doyleys, tray cloths, sheets, pillow-cases and covers, bolster cases, counterpanes, bed spreads, table mats, splashers, tablecloths, runners, mantel borders, toilet sets, saddlebag in piece or otherwise, bags for linen, brush & comb bags, nightdress cases, antimacassars, handkerchief sachets and the like; cosies and cushions in part or wholly made up ..*ad val.*	20 %	25 %
	(b) Cotton or linen handkerchiefs and serviettes .....*ad val.*	25 %	30 %
121	Curtains and textile blinds, n.e.i. (not including blinds attached to rollers); curtain clips, bands, loops and holders; and blind tassels *ad val.*	15 %	20 %
122	Articles, n.e.i., partly or wholly made up from textiles, felts, or feathers, not included under Items 108 or 110, and including materials cut into shape therefor.....*ad val.*	25 %	30 %
123	Waddings and cotton wool, n.e.i. .....*ad val.*	15 %	20 %
124	Fringes or edgings of textile materials, not being for attire .....*ad val.*	Free	10 %
125	Sheathing roofing and boiler felt; felt for making polishing pads; hair fabric and hair material for covering steam pipes and boilers *ad val.*	Free	10 %
126	Saddlers' webs; upholsterers' webs; collar check and collar cloth 36 inches and over in width; saddlers' kersey; saddlers' serge and felt; felt for lining horse and cattle rugs ..*ad val.*	Free	10 %
127	Hop cloth; filter cloth for mines; camel hair cloth for pressing crushed copra ....*ad val.*	Free	10 %
128	Milling silk .....*ad val.*	Free	10 %
129	Hessians and brattice cloth; jute piece goods; bookbinders' cloth; bunting .....*ad val.*	Free	10 %
130	Canvas and duck, n.e.i.....*ad val.*	Free	10 %
131	Tents, sails and flags:—		
	(a) Tents and sails.....*ad val.*	15 %	15 %
	(b) Flags and banners over 1 foot in length *ad val.*	20 %	20 %
132	Diving dresses.....*ad val.*	Free	10 %
133	Bags and sacks of calico, hessian n.e.i., and linen, and meat wraps, whether partly or wholly made up; and bags and sacks, n.e.i...*ad val.*	15 %	15 %
134	Bags sacks packs and bales for bran, chaff, compressed fodder, potato, onion, ore, coal and wool; also sugar, mats, and sugar corn and flour sacks.....*ad val.*	Free	10 %
135	Bayonets, swords, scabbards, and attachments; waist belts; cross belts; medals; and all accoutrements, buttons, braid, and lace for naval and military uniforms may be delivered under Departmental By-laws..*ad val.*	Free	10 %

DIVISION VI.—METALS AND MACHINERY.*

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
136	Aluminium, Britannia metal, bronze, german silver, nickel, yellow metal, viz.: blocks, ingots, pigs, scrap; plain bars, pipes, plates, rods, sheets, strips and tubes .....*ad val.*	Free	10 %
137	Antimony (known as star antimony); and antimonial and lead compounds, viz.: Type metal, linotype metal; antifriction and plastic metals .....*ad val.*	15 %	20 %
138	Brass rods, viz.: Blocks, scrap: plain angle bars, pipes, plates, rods, sheets, strips, tee and tubes .....*ad val.*	Free	10 %
139	Copper, viz.: Blocks, scrap, wire; plain angle bars, pipes, plates, rods, sheets, strips, tee and tubes .....*ad val.*	Free	10 %
140	Lead, sheet, and lead piping .....*ad val.*	Free	10 %
141	Platinum, viz.: Bars, rods, blocks, strips, tubing, pipes, sheets and plates .....*ad val.*	Free	10 %
142	Scrap iron and steel, and, subject to Departmental By-laws, materials for use as scrap iron.....*ad val.*	Free	10 %
143	Zinc, viz.: Bar, scrap, sheet (plain); circles and ingots bored or unbored for cyanide gold process, and zinc sheets in size not less than 7 feet by 3 feet or its equivalent (perforated with round holes of less than ⅛ of an inch diameter).....*ad val.*	Free	10 %
144	Zinc blocks for marine boilers .....*ad val.*	Free	5 %
145	Iron, plate and sheet, viz.:		
	(a) Corrugated galvanized ..... per ton	1 0 0	1 10 0
	(b) Galvanized not corrugated, and corrugated not galvanized .....per ton	0 10 0	1 0 0
146	Plates (except plain tinned) and sheets and pipes and tubes and rods of any metal (excepting gold, silver, zinc, or tin pipes or tubes), plated, polished or decorated..*ad val.*	15 %	20 %
147	Tinned plates and tinned sheets (plain) *ad val.*	Free	10 %
148	Leaf and foil of any metal .....*ad val.*	Free	10 %
149	Steel, rough-shaped, for chaff-cutter and other knives .....*ad val.*	Free	10 %
150	Steel, band or ribbon for making band-saws or band-knives.....*ad val.*	Free	10 %
151	Steel grit and steel wool, and steel balls for bearings other than cycle bearings ..*ad val.*	Free	10 %
152	Iron and steel tubes or pipes (except riveted or cast) not more than 3 inches internal diameter; flexible metal tubes; galloway and vertical parallel boiler tubes bent or straight; water bore casings; wrought and malleable iron fittings for pipes; and unpolished metal-cased tubes or pipes .....*ad val.*	Free	10 %
153	Iron pipes, cast and wrought n.e.i., and cast-iron fittings for pipes .....per ton	2 0 0	2 10 0
154	Rails, fish plates, fish bolts, tie plates and rods, switches, points, crossings, and intersections, for railways and tramways; articles n.e.i. for fastening rails to sleepers.....per ton	0 17 6	1 5 0
155	(a) Rolled iron or steel beams, channels, joists, girders, columns, trough and bridge iron and steel, not drilled or further manufactured .....per ton	0 17 6	1 5 0
	(b) Shafting.....*ad val.*	Free	10 %

* Motive power, engine combinations, and power connexions are dutiable under their respective headings, when not integral parts of exempted machines, machinery, or machine tools.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
156	(a) Rolled iron and steel as prescribed by Departmental By-laws for use in the manufacture of standards, pillars and droppers *ad val.*	Free	10 %
	(b) Standards, pillars, and patent steel droppers of all lengths for fencing; patent wedgers for droppers and standards.....*ad val.*	12½ %	17½ %
157	Barbed wire .....*ad val.*	10 %	20 %
158	Wire netting .....*ad val.*	Free	10 %
159	Wire n.e.i., also woven wire measuring over 20 holes to the lineal inch.....*ad val.*	Free	5 %
160	Agricultural, horticultural, and viticultural machinery and implements, viz.:		
	(A) Testers and Pasteurizers; cotton gins; fibre scutching machines; hand-worked rakes and ploughs combined; hay tedders; horse rakes; Lucerne bunchers; maize harvesters; maize binders; milking machines; mouldboard plates in the rough and not cut into shape; potato raisers or diggers; potato sorters; root cutters, pulpers and graters; straw stackers; sub-surface packers; threshing machines; winnower forks (wood and steel); hand-worked cultivators; hand-worked seed drills .....*ad val.*	Free	10 %
	(B) Cream separators; sheep shearing machines, not including the flexible shafting or any part above it ....*ad val.*	Free	10 %
161	Agricultural, horticultural and viticultural machinery and implements, n.e.i.; including cane loaders, cane unloaders and cane harvesters; channel-making graders; garden and field spraying machines; garden and field rollers; garden hose reels; garden syringes; horse road rollers and machines; lawn mowers, sweepers and sprinklers; road scoops and scrapers; scoops; stump extractors .....*ad val.*	20 %	25 %
162	Chaffcutters and horse gears; chaffcutter knives; corn shellers; corn huskers; cultivators n.e.i.; harrows; ploughs other; plough shares; plough mould boards; scarifiers.....*ad val.*	20 %	25 %
163	(a) Combined corn sheller, husker and bagger; combined corn sheller and husker; disc cultivators; drills (fertilizer, seed and grain) n.e.i., and all attachments thereto; stump jump ploughs; winnowers (horse and other power); seats, poles, swingle-bars, yokes, and trees for agricultural machines, when imported separately .....*ad val.*	25 %	30 %
	(b) Discs for agricultural implements ..*ad val.*	Free	10 %
164	Churns of all kinds; cheese presses; dairy coolers; refrigerators other than for household use; supply cans; incubators n.e.i.; foster mothers.....*ad val.*	25 %	30 %
165	Stripper harvesters.....each	12 0 0	14 0 0
166	Strippers .....each	6 0 0	7 0 0
167	Metal parts of stripper harvesters and strippers per lb.	0 0 1¾	0 0 2
168	Machinery, viz.:		
	Steam engine indicators; revolution and speed counters n.e.i.; rollers for flour mills; zinc refining retorts; fire engines; stitching machines; sewing machines (including cabinets and covers); button-hole punching and sewing machines; darning machines; garment drafting machines; knitting machines; straw envelope-making machines.....*ad val.*	Free	10 %
169	Machinery, viz.:		
	Linotype, monotype, monoline and other type-composing machines; printing machines and presses; typewriters (including covers); machinery used exclusively for and in the actual process of electrotyping and stereotyping; aluminium rotary graining machine .....*ad val.*	Free	10 %
170	(a) Earth and rock cutting, dredging and excavating machinery .....*ad val.*	25 %	30 %
	(b) Ore dressing machinery and appliances n.e.i. and accessories .....*ad val.*	25 %	30 %
	(c) Smelting, leaching, and metal-refining appliances.....*ad val.*	25 %	30 %
	(d) Rock boring machines, n.e.i. .....*ad val.*	25 %	30 %
	(e) Coal cutting machines .....*ad val.*	25 %	30 %
	(f) Rotary and percussive rock drills.. *ad val.*	25 %	30 %
171	Manganese or chrome steel parts, viz.: Parts made of steel containing not less than ½ per cent. of chromium or not less than 7 per cent. of manganese which are used in grinding, crushing, or pulverising machinery, and come in contact with the material ground, crushed or pulverised.....*ad val.*	Free	10 %
172	Mangles, clothes wringers, and clothes washing machines .....*ad val.*	12½ %	20 %
173	(a) Weighing machines; weighbridges; scales; n.e.i.; including tanners' measuring machines; chemists' counter scales; spring balances and steelyards; weights, n.e.i.; adding and computing machines and all attachments; time registers and detectors; cash registers; combined bagging, weighing and sewing machines.....*ad val.*	20 %	30 %
	(b) Scales, viz.: Chemical, analytical and assay, including weights; and precision and physical balances.....*ad val.*	Free	10 %
174	Machine tools, as prescribed by Departmental By-laws.....*ad val.*	Free	10 %
175	Any dutiable machinery, or machine tool, or any part thereof specified in any proclamation issued by the Governor-General in pursuance of a joint address passed on the motion of Ministers by both Houses of the Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, and that it should be admitted free ..*ad val.*	Free	10 %
176	(a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo blowers; telphers; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings *ad val.*	Free	10 %
	(b) Log band saws with band wheels 5 feet and over in diameter .....*ad val.*	Free	10 %
	(c) Machines and machinery, n.e.i. ....*ad val.*	25 %	30 %
177	Locomotives, traction and portable engines; road rollers, except horse road rollers, including scarifier attachments .....*ad val.*	25 %	30 %
178	Motive power machinery and appliances (except electric), viz.:		
	(a) Flue-heated economizers; mechanical stokers; steam traps; steam turbines; superheaters; water purifiers ...*ad val.*	Free	10 %
	(b) High-speed reciprocating steam engines for direct coupling or directly coupled to electric generators or to pumps, subject to Departmental By-laws.....*ad val.*	25 %	30 %
	(c) N.E.I.....*ad val.*	25 %	30 %
179	Electrical machines and appliances:		
	(a) Electric heating and cooking appliances *ad val.*	10 %	20 %
	(b) Electric fittings consisting wholly or partly of metal, viz.: switches, fuses and lightning arresters .....*ad val.*	20 %	30 %
	(c) Regulating, starting and controlling apparatus for all electrical purposes, including distributing boards and switchboards, except telephone switchboards and telephone distributing boards.....*ad val.*	20 %	30 %
	(d) Dynamo electric machines; static transformers and induction coils for all purposes; electric fans.....*ad val.*	25 %	30 %
	(e) Electric fittings not containing metal to be dutiable according to material		
180	Electrical and gas appliances, viz.:		
	(a) Telephones, telephone switchboards, telephone distributing boards and appliances *ad val.*	Free	10 %
	(b) (1) Gas meters.....*ad val.*	25 %	30 %
	(2) Parts of gas meters as prescribed by Departmental By-laws .....*ad val.*	Free	10 %
	(c) Electroliers; gasaliers; chandeliers; pendants; brackets; zinc tubing; gas stoves and gas rings .....*ad val.*	25 %	30 %
	(d) N.E.I., not included under Item 192 *ad val.*	20 %	25 %
181	Electrical articles and materials, viz.:		
	(a) Accumulators or storage batteries; arc lamps; cable and wire (covered); carbon in blocks of 12 square inches and over; electric vacuum tubes; measuring and recording instruments; prepared insulating tape; anodes, cathodes and hooks, for plaiting purposes.....*ad val.*	Free	10 %
	(b) Arc lamp carbons .....*ad val.*	Free	10 %
182	Bolts, nuts, rivets and washers, n.e.i. ..*ad val.*	25 %	30 %
183	Rivets, bifurcated .....*ad val.*	Free	10 %
184	Washers and rivets, copper .....*ad val.*	Free	10 %
185	(a) Screws with nuts or for use with nuts; engineers' set screws; brake and plough screws; music stool, table, roofing and spiral screws.....*ad val.*	20 %	25 %
	(b) Screws for wood not elsewhere specified *ad val.*	Free	10 %
	(c) Screws, n.e.i., including sash screws and attachments.....*ad val.*	Free	10 %

DIVISION VI.—METALS AND MACHINERY.—continued.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
186	Screw hooks, eyes and rings .....*ad val.*	Free	10 %
187	Nails, viz.:		
	(*a*) Saddlers' tacks(not cut)and nails *ad val.*	Free	10 %
	(*b*) Rail-dogs or brobs .....per cwt.	0 3 0	0 3 3
	(*d*) Brads(including moulders' and glaziers'); picture nails; spikes; staples; tacks,n.e.i.; wire and other nails, n.e.i.; spouting screws.....per cwt.	0 5 0	0 5 6
	(*d*) Horse-shoe nails ..... ,,	0 7 6	0 8 0
188	Ammunition, viz.: shot, bullets and slugs per cwt.	0 5 0	0 5 6
189	Arms, viz.:		
	(*a*) Double-barrelled guns and rifles bearing the British or other approved test mark *ad val.*	10 %	15 %
	(*b*) Single-barrelled guns and rifles bearing the British or other approved test mark *ad val.*	10 %	15 %
	(*c*) Revolvers, pistols.....each	0 2 3	0 2 9
	or *ad val.*	15 %	20 %
	whichever rate returns the higher duty		
	(*d*) Barrels or actions other:		
	(1) For double-barrelled guns bearing the British or other approved test mark *ad val.*	10 %	15 %
	(2) For single-barrelled guns bearing the British or other approved test mark *ad val.*	10 %	15 %
	(*e*) Bayonets, swords, fencing foils and masks; gun, revolver and pistol covers, cases and fittings; loading and cleaning tools and cartridge belts .....*ad val.*	15 %	22½ %
	(*f*) N.E.I.....*ad val.*	15 %	22½ %
	(*g*) Rifles, military and match, and service fittings, including authorized cadet rifles and Morris tubes; gun stocks in the rough; barrels (not fitted to any action) bearing the British or other approved test mark *ad val.*	Free	10 %
	(*h*) Guns or rifles fitted with barrels which do not bear the British or other approved test mark; or such barrels imported separately—per double-barrelled gun or rifle or barrel for such—per single-barrelled gun or rifle or barrel for such .....each	5 0 0	5 0 0
190	Anchors, over 10 cwts.....*ad val.*	Free	10 %
191	Bedsteads, cots, fenders and fire-irons..*ad val.*	30 %	35 %
192	Brasswork, bronzework and gunmetal work for general engineering and plumbing and other trades .....*ad val.*	30 %	35 %
193	Capsules, metallic .....*ad val.*	Free	10 %
194	(*a*) Chain, n.e.i., not made into serviceable articles .....*ad val.*	Free	10 %
	(*b*) Chains, metal driving, n.e.i.....*ad val.*	20 %	25 %
195	Cylinders for anhydrous ammonia and for gas *ad val.*	Free	10 %
196	Crucibles .....*ad val.*	Free	10 %
197	Cutlery, n.e.i., forks, spoons and knife sharpeners, including the articles named when plated or silver ferruled, but not including any article otherwise partly or wholly made of gold or silver .....*ad val.*	10 %	20 %
198	Diving apparatus, not including hose ..*ad val.*	Free	10 %
199	Electrotypes and stereotypes:		
	Per block of 12 square inches and under....	0 1 6	0 2 0
	For every square inch over 12 square inches	0 0 1½	0 0 2
200	Eyelets and eyelet studs.....*ad val.*	Free	10 %
201	Fasteners, machine belt .....*ad val.*	Free	10 %
202	Thimbles and block fasteners for lasts..*ad val.*	Free	10 %
203	Fire extinguishers, hand .....*ad val.*	20 %	25 %
204	Kettles and kitchen cooking utensils (but not including stoves) of cast iron (tinned or plain), aluminium or nickel.....*ad val.*	Free	10 %
205	Steel knives for hand tobacco cutters and hand tin openers .....*ad val.*	Free	10 %
206	(*a*) Lamps and lanterns, n.e.i. and parts n.e.i. thereof, except wicks; coach and carriage lamp irons; metal reflectors and shades; lampware,n.e.i., but not the columns of street lamps .....*ad val.*	15 %	25 %
	(*b*) Glass parts of lamps and lanterns when imported separately and glass parts in excess of one to each lamp or lantern when imported with the lamps or lanterns with which they are designed to be used.....*ad val.*	20 %	25 %
	(*c*) Primus and other oil or spirit heating lamps *ad val.*	20 %	20 %
	(*d*) Incandescent mantles .....*ad val.*	15 %	25 %
207	Lamps, miners' safety .....*ad val.*	Free	10 %
208	Manufactures of metal, n.e. i.....*ad val.*	30 %	35 %
209	Malleable iron castings not elsewhere specified per lb.	0 0 1¾	0 0 2
210	Pins (not being partly or wholly of gold or silver or gold or silver-plated), viz.: gimp, solid-headed short toilet, plain safety, hair; also hooks and eyes for apparel and crochet hooks:		
	(*a*) When in fancy boxes.....*ad val.*	25 %	30 %
	(*b*) When not in fancy boxes .....*ad val.*	Free	10 %
211	Printers' type, including spaces and quads.; lino and other slugs; metal furniture and quotations.....*ad val.*	20 %	25 %
212	Printers' materials, viz.: circles, clumps, curves,knives (paring),rules and leads *ad val.*	Free	10 %
213	Refrigerating condensers and coils and coils for sugar boilers and the like; corrugated cylinders for boilers .....*ad val.*	20 %	25 %
214	Retorts, pans, condensers, cylinders, and other articles used in the manufacture of acids and in laboratories,and made of platinum *ad val.*	Free	10 %
215	Saws, n.e.i. .....*ad val.*	15 %	20 %
216	Saddlers' and harness makers' materials, viz.: snaps (harness and halter), spurs (not being partly or wholly of gold or silver, or gold or silver plated) and spur boxes .....*ad val.*	Free	10 %
217	Sprinklers (not being partly or wholly of gold or silver) for perfume bottles .....*ad val.*	Free	10 %
218	Tanks not exceeding 400 gallons in capacity, whether imported empty or as containers of goods	Free	Free
219	Tools of trade, for the use of artisans and mechanics and tools in general use as prescribed by Departmental By-laws ....*ad val.*	Free	10 %
220	Traps, viz,: rabbit, dog and vermin....*ad val.*	Free	10 %
221	Tubes (collapsible) empty, but not including tubes having printed paper attached thereto *ad val.*	Free	10 %

DIVISION VIA.—METALS AND MACHINERY.

222	Iron and steel:		
	(*a*) Pig iron .....*ad val.*	Free	5 %
	(*b*) Ingots; blooms; slabs; billets; puddled bars and loops; or like crude manufactures, less finished than iron or steel bars, but more advanced than pig iron (except castings) .....*ad val.*	Free	5 %
	(*c*) Bar; rod; angle; tee; sheet and plate (plain); wire and hoop; iron bars of fancy pattern in the state in which they leave the rollers.....*ad val.*	Free	5 %
	(*d*) Machinery, machines: Mowers; reapers and reapers and binders .....*ad val.*	Free	5 %

DIVISION VII.—OILS, PAINTS, AND VARNISHES.

223	Bronzing and metal powders .....*ad val.*	Free	10 %
224	Graphite or plumbago, black lead, and foundry black..... *ad val.*	20 %	25 %
225	French chalk and other preparations of steatite, n.e.i..... *ad val.*	20 %	25 %
226	Blacking; including dressings, inks, stains, pastes and polishes for leather; furniture oils, pastes, and polishes; floor polishes; and bronzing and metal liquids..... *ad val.*	35 %	40 %
227	Tallow and greases:		
	Greases, including axle grease, and tallow unrefined:		
	(*a*) In packages exceeding 4lbs. in weight per cwt.	0 2 0	0 3 0
	or *ad val.*	10 %	15 %
	whichever rate returns the higher duty		
	(*b*) In packages not exceeding 4 lbs. in weight ..... per cwt.	0 4 0	0 5 6
	or *ad val.*	15 %	20 %
	whichever rate returns the higher duty		
228	Oils in bulk or otherwise, viz.: Birch tar oil; cloth oil, for use in the manufacture of textile goods, as prescribed by Departmental By-laws; pine; fir tree; unrefined fish oils; seal; whale; penguin; petroleum (crude); degras; sod; mirbane; and turpentine per gal.	Free	0 0 1
229	Oils:		
	In vessels exceeding one gallon, viz.:		
	(*a*) Kerosene, and other refined petroleum burning oils, n.e.i.	Free	Free
	(*b*) Residual oils under Departmental By-laws* ..... per gal.	0 0 0¼	0 0 0½

* When the Department is in doubt as to the exact nature of any oil so described it shall be de-naturated in accordance with Departmental By-laws.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
	(c) Residual oils, n.e.i. ..... per gal.	0 0 3	0 0 3½
	(d) Mineral and coal tar, viz.: Naphtha, benzine, benzoline, gasoline, pentane, petrol, turpentine substitutes, and all petroleum spirit.....per gal.	0 0 0½	0 0 1
	(e) Solar oils ..... ,,	0 0 1	0 0 1½
	(f) Lubricating (mineral)† ..... ,,	0 0 3	0 0 3½
	(g) China, sesame and soya bean oils, when de-naturated as prescribed by Departmental By-laws .....per gal.	Free	0 0 3
	(h) Castor; Turkey red oil; commercial oleic acid; linseed, tung and other vegetable paint oils.....per gal.	0 0 6	0 0 8
	(i) Vegetable oils, edible, n.e.i., when denaturated as prescribed by Departmental By-laws.....per gal.	0 0 6	0 0 8
	(j) Vegetable oils, edible, including salad, cooking and fish-frying oils ....per gal.	0 2 0	0 2 6
	(k) N.E.I. ..... ,,	0 0 6	0 0 8
230	Oils:		
	In vessels not exceeding one gallon, viz.:		
	(a) Quarter-pints and smaller sizes per doz.	0 0 9	0 1 0
	(b) Half-pints and over quarter-pints ,,	0 1 6	0 2 0
	(c) Pints and over a half-pint.... ,,	0 3 0	0 4 0
	(d) Quarts and over a pint ..... ,,	0 6 0	0 8 0
	(e) Over a quart.....per gal.	0 2 0	0 2 8
231	Paints and colours, viz.:		
	(a) Blacks, being lamp, ivory, bone, or vegetable, litharge, London purple, Paris green, ultramarine blue, ceramic colours, vandykes, manganese, Paris white, vermilions, and prepared glazes for pottery, in dry colour form; crayons; sulphate of copper; artists' colours; dyes, dry or in paste form for manufacturing purposes .....ad val.	Free	5 %
	(b) (1) Barytes, crude.....per cwt.	0 2 6	0 3 0
	(2) Barytes, ground..... ,,	0 3 0	0 3 6
	(c) Dry white lead; patent dryers and the like; and putty ..... per cwt.	0 1 6	0 2 0
	(d) Kalsomine, water paints and distempers, in powder form.....per cwt.	0 4 0	0 5 0
	(e) Colours, dry, n.e.i..... ,,	0 2 6	0 3 0
	(f) Whiting..... ,,	0 0 6	0 0 8
	(g) Ground in liquid in packages containing over 14 lb..... per cwt.	0 5 0	0 6 0
	(h) Ground in liquid in packages containing 14 lb. and under; paints and colours prepared for use; tattoo oil; enamels; enamel paints and glosses..... per cwt.	0 7 6	0 9 0
	or ad val.	20 %	25 %
	whichever rate returns the higher duty		
	(i) Ships' anti-fouling composition per cwt.	0 4 0	0 4 6
232	Varnishes; varnish and oil stains; lacquers; japans; Berlin, Brunswick and stoving blacks and substitutes therefor; liquid sizes; patent knotting; oil and wood finishes; petrifying liquids; damp-wall compositions; lithographic varnish; printers' ink reducer; terebine; liquid dryers; goldsize; liquid stain for wood..... per gal.	0 2 6	0 3 0
233	Liquid removers of paint and varnish.. ad val.	Free	5 %

DIVISION VIII.—EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
234	(a) Portland cement, plaster of paris, and other like preparations having magnesia or sulphate of lime as a basis; magnesia, magnesium carbonate, and magnesium chloride, in packages containing over 14 lb.; also gypsum..... per cwt.	0 1 0	0 1 6
	(b) Articles, n.e.i., composed wholly or in chief value of cement, and articles of reinforced cement..... per cwt.	0 2 0	0 3 0
	or ad val.	25 %	30 %
	whichever rate returns the higher duty		
235	Asphalt, mastic..... ad val.	15 %	20 %
236	Scientific apparatus, porcelain, viz.: Crucibles, tubes, pressure filters, and evaporating dishes for laboratory use..... ad val.	Free	5 %
237	China, parian and porcelain ware..... ad val.	20 %	25 %
238	Roasting dishes, assay furnaces, crucibles, skittle pots, scorifiers, and muffles....ad val.	Free	5 %
239	Fire and glazed bricks; fire lumps; fibrocement, n.e.i.; fireclay manufactures, n.e.i. ad val.	15 %	20 %
240	Roofing tiles; flooring tiles; tiles, n.e.i., of all materials; mosaic flooring; tiles, roofing slates, of fibro-cement, asbestos cement, and similar substances..... ad val.	25 %	30 %
241	Earthenware, viz.:		
	(a) Spurs, stilts, and thimbles..... ad val.	Free	5 %
	(b) Earthenware, brownware, and stoneware, including glazed or enamelled fireclay manufactures, n.e.i..... ad val.	20 %	25 %
242	Glass, viz.:		
	(a) Glass for photographic plates, under Departmental By-laws..... ad val.	Free	5 %
	(b) Sheet, viz.: Plain clear per 100 superficial feet	0 2 0	0 2 3
	(c) Polished and patent plate, not exceeding 25 superficial feet.....ad val.	Free	5 %
	(d) Polished and patent plate, n.e.i. per 100 superficial feet	0 10 0	0 11 0
	(e) Bent, bevelled, heraldic, sand-blasted, enamelled, embossed, etched, silvered, or brilliant-cut; corners cut, bevelled, or engraved; prisms; and all glass framed with metal..... ad val.	25 %	30 %
243	Glass, n.e.i., also seltzogenes and accessories and syphon bottles.....ad val.	15 %	15 %
244	Glass, viz.: Lenses, n.e.i.; locket, brooch, and watch glasses..... ad val.	Free	5 %
245	Glass, viz.: Gas analysis apparatus; arsenic testing apparatus and tubes; evaporating basins..... ad val.	Free	5 %
246	Scientific apparatus (glass), viz.: Beakers; flasks, also carbonic acid, sulphuretted hydrogen, decomposing water, and bacteriological apparatus of glass..... ad val.	Free	5 %
247	Screens, process engravers'..... ad val.	Free	5 %
248	Tubes and rods of resistant glass; articles of fused silica; glass retorts exceeding a quart in capacity.....ad val.	Free	5 %
249	Glass cells for primary and secondary electric batteries ..... ad val.	Free	5 %
250	Glassware, n.e.i..... ad val.	20 %	25 %
251	Bottle stoppers, n.e.i.; also glass bottle marbles ad val.	Free	5 %
252	(a) Bottles and jars, empty, up to and including 5 drams of fluid capacity..... ad val.	Free	5 %
	(b) Bottles, flasks, and jars, fancy, ground, or cut glass, empty, over 5 drams fluid capacity, and glass stoppers..... ad val.	25 %	30 %
	(c) Bottles, flasks, and jars, n.e.i., empty ad val.	30 %	40 %
	(d) Glass caps for fruit jars..... ad val.	25 %	30 %
253	Bottles, flasks, and jars, n.e.i., containing goods not subject to *ad valorem* duty, and not exempted from duty under Item 408:		
	(a) Bottles and jars up to and including capacity of 5 fluid drams ..... per doz.	Free	0 0 2
	(b) Over 5 drams and not exceeding 10 ozs. fluid capacity.....per doz.	0 0 2	0 0 3
	(c) Over 10 ozs. and not exceeding 20 ozs. fluid capacity..... per doz.	0 0 3	0 0 4
	(d) Over 20 ozs. and not exceeding 60 ozs. fluid capacity.....per doz.	0 0 4	0 0 6
	(e) Over 60 ozs. fluid capacity..... ad val.	25 %	30 %
	(f) Bottles, flasks, and jars, fancy, ground, or cut glass, over 5 drams fluid capacity; also stoppers for such bottles..... ad val.	25 %	30 %
254	Shellac, sandarac, dextrine mastic, and other dry gums..... ad val.	Free	10 %
255	(a) Glue, in dry form ..... per lb.	0 0 1½	0 0 2
	(b) Cements and prepared adhesives, n.e.i., including acetylated starch, caseine, mucilage, liquid glue; also belting compounds ad val.	25 %	30 %
	(c) Gelatine of all kinds.....per lb.	0 0 1½	0 0 2
256	Printing roller composition .....ad val.	35 %	45 %
257	(a) Slate slabs, split, and with rough edges ad val.	15 %	20 %
	(b) Slate slabs with split or chiselled faces and one or more sawn edges ..... ad val.	20 %	25 %
	(c) Slate slabs with one or more planed faces ad val.	25 %	30 %
258	Wrought slate, n.e.i.....ad val.	30 %	35 %
259	Roofing slates, n.e.i..... ad val.	20 %	30 %
260	Bathbricks ..... ad val.	Free	5 %
261	Oil and whet stones; also lithographic and emery stones ..... ad val.	Free	5 %
262	Stone and marble:		
	(a) Stone in the rough, n.e.i.	Free	Free
	(b) Marble, white, unwrought, including rough or scabbled from the pick ..ad val.	Free	10 %

† An admixture not exceeding 2 % of any vegetable or animal oil or other foreign matter shall not be deemed to render the oil liable to any higher duty.

DIVISION VIII.—EARTHENWARE, CEMENT, CHINA, GLASS AND STONE—continued.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
	(c) Marble, n.e.i., and granite, unwrought, including rough or scabbled from the pick ..... *ad val.*	10 %	15 %
	(d) Slabs, scantlings, or blocks, sawn on one or two faces..... *ad val.*	15 %	20 %
	(e) Slabs, scantlings, or blocks, sawn on one or more faces and one or more edges or ends ..... *ad val.*	20 %	25 %
	(f) Wrought, n.e.i..... *ad val.*	40 %	45 %
263	Pestles and mortars of any material.... *ad val.*	Free	5 %

DIVISION IX.—DRUGS AND CHEMICALS.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
264	Acetic acid, extract, or essence of vinegar :		
	(a) Vinegar, standard (as prescribed by Departmental By-laws), the product of malt or grain or fruit juice by alcoholic and acetic fermentation, containing not more than 6 % of absolute acetic acid.... per gal	0 0 6	0 0 8
	(b) Vinegar, not the product of malt or grain or fruit juice ..... per gal.	0 2 0	0 2 6
	(c) Solutions, extracts, or essences, containing more than 6 % but not more than 30 % of absolute acetic acid..... per gal.	0 3 9	0 4 6
	(d) Solutions, extracts, or essences, containing more than 30 % of absolute acetic acid for every extra 10 % or part thereof per gal.	0 1 3	0 1 6
	(e) Acetates for the manufacture of acetic acid..... *ad val.*	15 %	20 %
265	Acids, viz. : Muriatic, nitric, and sulphuric *ad val.*	15 %	20 %
266	Cresylic acid : Crude creosote oil and crude tar oil ; carbolic acid ..... *ad val.*	Free	5 %
267	Naphthaline, crude ..... *ad val.*	Free	5 %
268	Naphthaline, n.e.i..... *ad val.*	25 %	30 %
269	(a) Sheep washes and cattle and horse washes ; insecticides and disinfectants in liquid form in drums containing not less than 5 gallons and, when in other than liquid form, in packages containing not less than 28 lbs. ..... *ad val.*	Free	5 %
	(b) Preparations being formaldehyde or containing formaldehyde, n.e.i. ; insecticides and disinfectants, n.e.i. ..... *ad val.*	10 %	15 %
270	Fly papers, chemical and sticky ..... *ad val.*	10 %	15 %
271	Ammonia, viz. :		
	(a) Acetate, carbonate, anhydrous, and liquid..... *ad val.*	15 %	20 %
	(b) Muriate and sulphate..... *ad val.*	Free	5 %
272	Voltoids of sal-ammoniac..... *ad val.*	15 %	20 %
273	Carbide of calcium ..... *ad val.*	Free	5 %
274	Bromide salts ; cyanide of potassium and cyanide of sodium ..... *ad val.*	Free	5 %
275	Thiosulphates (hyposulphites), and hydrosulphites containing zinc sulphite or formaldehyde..... *ad val.*	Free	5 %
276	Soda crystals..... per cwt.	0 1 0	0 1 3
277	Carbonic acid gas ..... per lb.	0 0 2	0 0 2½
278	Carbonate and bicarbonate of soda .... *ad val.*	Free	5 %
279	Tartaric acid, cream of tartar, and citric acid *ad val.*	Free	5 %
280	Drugs and chemicals, viz. ;		
	(a) Salicylic acid and other food preservatives, n.e.i. ; salicylate of soda ; sulphites and bisulphites of potassium ; bisulphite of sodium, calcium, and magnesium ; and foaming powders and liquids, including malto-peptone yeast food, yeast food preservatives, yeast nourishment. Quillaya bark, saponarias, glycyrrhizin and its compounds ..... *ad val.*	20 %	25 %
	(b) Boric acid ..... per cwt.	0 7 0	0 8 6
	(c) Saccharin and other similar substitutes for sugar, and substances capable of conversion into such substitutes for sugar per lb.	1 10 0	1 15 0
281	Chemicals and drugs, n.e.i., other than those packed for use in the household..... *ad val.*	Free	5 %
282	Opium, for medicinal purposes only, under Departmental By-laws :		
	(a) Opium..... per lb.	1 10 0	1 15 0
	(b) Opium, extracts of ..... ,,	3 0 0	3 10 0
283	Opium contained in any medicinal preparation when such preparation would not be liable to higher duty under any other heading per lb.	1 10 0	1 15 0
284	Bacteriological products and serum, as prescribed by Departmental By-laws.....	Free	Free
285	Medicines :		
	(a) Pharmaceutical preparations ; patent and proprietary medicines and other medicinal preparations ; chemicals and drugs packed for use in the household, n.e.i. ; medicinal extracts ; essences ; juices ; infusions ; solutions ; emulsions ; confections and syrups ; pills ; pilules ; tabloids ; soloids ; ovoids ; tablets ; capsules ; cachets ; suppositories ; pessaries, n.e.i. ; poultices ; salves ; cerates ; ointments ; liniments ; lotions ; pastes and the like ; medicinal waters and oils, n.e.i. ; and medicines for animals ..... *ad val.*	15 %	20 %
	(b) Spirituous ..... *ad val.* (Or according to the rates provided in Division I. whichever rate returns the higher duty.)	15 %	20 %
286	Plasters, medicated and unmedicated .. *ad val.*	Free	5 %
287	Essential oils, non-spirituous, n.e.i. .... *ad val.*	Free	5 %
288	Essential oils, and fat containing extract of flowers used in making perfumes .... *ad val.*	Free	5 %
289	Unrefined glycerine and unrefined lanoline (crude wool-fat) ; camphor ..... *ad val.*	Free	5 %
290	(a) Petroleum jelly, in packages containing not less than 3 cwt..... *ad val.*	Free	5 %
	(b) Fuller's earth, in bulk..... per cwt.	0 1 0	0 1 3
	(c) Perfumery : perfumed ammonia ; toilet preparations (perfumed or not) non-spirituous, and spirituous when the duty payable under item 9 is less than that payable under this item ; refined lanoline ; refined glycerine ; and petroleum jelly in packages containing less than 3 cwt. ..... *ad val.*	25 %	30 %
	(d) Perfumes, artificial (synthetic), in concentrated form, non-spirituous, for manufacturing purposes under Departmental By-laws	Free	Free
	(e) Perfumes, artificial (synthetic), in concentrated form, non-spirituous .. per fluid ounce	0 3 0	0 3 0

DIVISION X.—WOOD, WICKER AND CANE.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
291	Timber, viz. :		
	(a) Engravers' boxwood and engravers' maplewood ..... *ad val.*	5 %	5 %
	(b) Hickory, undressed..... *ad val.*	5 %	5 %
	(c) Logs, not sawn..... *ad val.*	5 %	5 %
	(d) Spars, in the rough ..... *ad val.*	5 %	5 %
	(e) New Zealand white pine and rimu, undressed, n.e.i..... per 100 super. feet	0 1 0	0 1 0
	(f) Timber, undressed, n.e.i., in sizes of 12 in. x 6 in. (or its equivalent) and over per 100 super. feet	0 1 0	0 1 0
	(g) Timber, undressed, n.e.i., in sizes of 7 in. x 2½ in. (or its equivalent) and upwards, and less than 12 in. x 6 in. (or its equivalent)..... per 100 super. feet	0 3 0	0 3 0
	(h) Timber, undressed, n.e.i., in sizes less than 7 in. x 2½ in. (or its equivalent) per 100 super. feet	0 3 6	0 3 6
	(i) Timber, undressed, cut to size for making boxes..... per 100 super. feet	0 5 0	0 5 0
	(j) Timber, for making boxes, being cut into shape, and dressed or partly dressed per 100 super. feet	0 6 0	0 6 0
	(k) Timber, bent or cut into shape, dressed or partly dressed, n.e.i..... *ad val.*	30 %	30 %
	(l) Timber, dressed, n.e.i. per 100 super. feet	0 4 0	0 4 0
	(m) Veneer, three-ply.... ,, ,, ,, ,,	0 7 6	0 7 6
	(n) Veneers, n.e.i. ..... ,, ,, ,, ,,	0 5 0	0 5 0
292	Timber, viz. :		
	(a) Laths for blinds ..... *ad val.*	30 %	30 %
	(b) Laths, n.e.i. ..... per 1,000	0 10 0	0 10 0
	(c) Palings ..... ,, ,,	0 15 0	0 15 0
	(d) Pickets, undressed..... per 100	0 3 6	0 3 6
	(e) Pickets, dressed ..... ,, ,,	0 7 0	0 7 0
	(f) Shingles..... per 1,000	0 5 0	0 5 0
	(g) Architraves, mouldings n.e.i., and skirtings, of any material.... per 100 lineal feet	0 6 0	0 6 0
	(h) Picture and room mouldings .... *ad val.*	30 %	35 %
293	(a) Timber, undressed, in sizes less than 7 ft. 6 in. x 10 in. x 2½ in. for door stocks per 100 super. feet	0 3 0	0 3 0
	(b) Timber, for making doors, being cut into shape, and dressed or partly dressed per 100 super. feet	0 6 0	0 6 0
	(c) Doors of wood including fly doors :		
	Sizes 1½-in. and under ..... each	0 4 6	0 4 6
	,, over 1½-in. and under 1¾-in. .. ,,	0 6 0	0 6 0
	,, 1¾-in. and over ..... ,,	0 8 6	0 8 6

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
294 (*a*)	Staves, undressed ..... per 100	0 1 0	0 1 0
(*b*)	Staves, dressed or partly dressed, but not shaped ..... per 100	0 4 0	0 4 0
295	Shooks :		
	Kilderkin, new ..... each	0 4 0	0 4 6
	Half-hogshead, new ..... ,,	0 5 0	0 5 6
	Barrel, new ..... ,,	0 5 6	0 6 0
	Hogshead, secondhand ..... ,,	0 5 6	0 6 0
	Hogshead, new ..... ,,	0 7 0	0 7 6
	Puncheon, new ..... ,,	0 12 0	0 13 0
	N.E.I. ..... *ad val.*	35 %	40 %
296	Casks and vats, empty ..... *ad val.*	35 %	40 %
297	Buckets and tubs, wooden ..... *ad val.*	25 %	30 %
298 (*a*)	Last blocks, rough turned ..... *ad val.*	Free	5 %
(*b*)	Lasts and trees, wooden ..... *ad val.*	25 %	35 %
299 (*a*)	Broom stocks, being square timber rough-sawn into sizes suitable for the manufacture of broom handles ..... *ad val.*	20 %	20 %
(*b*)	Brushmakers' woodware and turnery *ad val.*	30 %	35 %
300	Woodware for vehicles, viz. :		
(*a*)	Felloes of hickory, cut, shaped, or bent, plain, in the rough ..... *ad val.*	15 %	15 %
(*b*)	Hubs, elm, with or without metal bands *ad val.*	15 %	15 %
(*c*)	Hubs, prepared, n.e.i. ..... each	0 1 3	0 1 3
(*d*)	Rims of hickory, bent, squared, plain, in the rough ..... *ad val.*	15 %	15 %
(*e*)	Rims, n.e.i. ..... each	0 1 3	0 1 3
(*f*)	Spokes of hickory, rough-turned, but not shouldered or tenoned ..... *ad val.*	5 %	5 %
(*g*)	Spokes, hickory, dressed, 2 in. and under in diameter ..... *ad val.*	15 %	15 %
(*h*)	Spokes, dressed or prepared (not being of hickory), 2 in. or under in diameter per 100	0 12 0	0 12 0
(*i*)	Bars, shaft and whiffletree ..... *ad val.*	25 %	30 %
(*j*)	Poles and shafts, in the rough, bent, undressed, or dressed ..... *ad val.*	25 %	30 %
301	Wicker, bamboo, and cane :		
(*a*)	Bamboo, clouded	Free	Free
(*b*)	Canes and rattans, and bamboo unmanufactured	Free	Free
(*c*)	Cane, compressed, in sheet and unshaped, and enamelled	Free	Free
(*d*)	Basketware, n.e.i. ..... *ad val.*	35 %	40 %
(*e*)	Wicker, bamboo, and cane, all articles, n.e.i., made of, whether partly or wholly finished ..... *ad val.*	40 %	45 %
302 (*a*)	Tool handles of wood, n.e.i., attached to tools admissible under item 219; also handles, not in excess of one for each unhandled tool imported therewith ..... *ad val.*	Free	10 %
(*b*)	Tool handles of wood, unattached, n.e.i. *ad val.*	20 %	25 %
303 (*a*)	Wood, all articles made of, n.e.i., whether partly or wholly finished ; including bellows ; sashes, and frames ; window screens ; walking sticks ; hods ; mallets ; rakes ; grain shovels ; saw frames ; mitre boxes ; wood split pulleys ; wood bungs ; wood type ; wood rules n.e.i. ; washboards ; and knifeboards ..... *ad val.*	30 %	35 %
(*b*)	Wood rules for school use, as prescribed by Departmental By-laws ..... *ad val.*	Free	10 %
304	Oars and sculls ..... *ad val.*	20 %	25 %
305 (*a*)	Furniture n.e.i., including any article of wood or partly of wood, wholly or partly made up or finished and used in any building or premises, including hospitals ; also show figures of all kinds ..... *ad val.*	35 %	45 %
(*b*)	Lounges & settees of wicker, bamboo or cane but not including those of cane with wooden frames ..... each	0 8 9	0 10 0
	or *ad val.*	40 %	45 %
	whichever rate returns the higher duty		
(*c*)	Chairs of wicker, bamboo or cane but not including those of cane with wooden frames each	0 6 9	0 7 6
	or *ad val.*	40 %	45 %
	whichever rate returns the higher duty		
(*d*)	Chairs of wood, with cane or other seats each	0 3 0	0 4 0
	or *ad val.*	35 %	45 %
	whichever rate returns the higher duty		
306	Photograph frames, stands for pictures, and picture frames, on pictures or otherwise, of any material ..... *ad val.*	30 %	35 %

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
	DIVISION XI. JEWELLERY AND FANCY GOODS.		
307	Shells in their natural state ; weapons and curios of aboriginal inhabitants of any country ; old coins	Free	Free
308	Combs (toilet), and shaving sets not included under item 376 (*a*) ..... *ad val.*	20 %	25 %
309	Fancy goods ; including card cases ; snuff and match boxes ; thimbles ; serviette rings ; button hooks ; shoe-horns and lifts ; glove stretchers ; toys ; ivory and other ornamental figures ; feather dusters ; paper parasols ; articles, n.e.i., used for ornamental purposes, or partly for use and partly for ornament ..... *ad val.*	20 %	30 %
310	Articles used for outdoor and indoor games ; fishing appliances, n.e.i. .. .. *ad val.*	30 %	35 %
311	Bullion and coin ; gold and silver bar ingot and sheet ; cameos, intaglios & precious stones, unset, including pearls and coral ; gold and silver wire for embroidery bullion, purl	Free	Free
312	Jewellery, being machine made chain in the rough (known as Brunswick pattern foxtail, or lace chain) ; gallerie ; coronets ; beads ; catches and joints for pins ; clasps n.e.i. ; points ; and brooch pins ..... *ad val.*	15 %	20 %
313	Jewellery unfinished, viz. :—Unset bracelets, brooches, necklets, rings, and other articles, prepared for setting, or such articles set with imitation precious stones ..... *ad val.*	35 %	45 %
314	Jewellery, commonly known as rolled gold ; and jewellery under 9-carat ..... *ad val.*	35 %	45 %
315	Jewellery, n.e.i., including bolt and split rings ; swivels ; ear wires ; bars and stampings used in manufacture of jewellery ; medals and medallions of gold and silver ; buckles, badges, clasps, slides, buttons, and other ornaments of gold or silver for attire ; combined bracelets and watches ; gold or silver safety pins ; gold or silver bags and purses ; lace, braid and cord, and all articles n.e.i. partly or wholly made of gold or silver *ad val.*	30 %	40 %
316	Jewellery, imitation, n.e.i. and imitation precious stones ..... *ad val.*	35 %	45 %
317	Watch and clock main and hair springs ; magnetic compasses of all kinds except for external wear and except those of gold or silver or mounted in gold or silver ; ships' chronometers, patent logs, and sounding machines ; microscopes ; telescopes ; and clinical thermometers ..... *ad val.*	Free	10 %
318	Watches, clocks, and chronometers, n.e.i. ; opera, field, and marine glasses ; pedometers ; and pocket counters and the like .... *ad val.*	20 %	30 %
319	Gramophones, phonographs, and other talking machines, including cases (but not horns) imported with machines ; and records *ad val.*	Free	10 %
320 (*a*)	Home kinematographs	Free	Free
(*b*)	Kinematographs n.e.i.	25 %	35 %
(*c*)	Films for kinematographs :		
	(1) Sensitized films and films n.e.i.	Free	Free
	(2) Exposed or developed films representing dramatic or Australian subjects per lineal foot	0 0 1½	0 0 2
321	Spectacles and spectacle frames (not being partly or wholly of gold), spectacle glasses and lenses, and magnifying and reading glasses mounted except when the mountings are partly or wholly of gold or silver	Free	10 %
322	Spectacle cases, of all kinds not being partly or wholly of gold or silver, or gold or silver plated ..... *ad val.*	15 %	20 %
	DIVISION XII.—HIDES, LEATHER AND RUBBER.		
323	Hides and skins, viz. :—		
(*a*)	Goat and sheep skins, raw	Free	Free
(*b*)	Goat skins, pickled ..... *ad val.*	10 %	10 %
(*c*)	Hides, limed or fleshed or split .. per hide	0 3 0	0 3 0
324	Leather, viz. :—		
(*a*)	Chamois leather	Free	Free
(*b*)	Crust or rough tanned goatskins, persian sheepskins and skivers ; hogskins *ad val.*	10 %	10 %
(*c*)	(1) Patent and enamelled .... per sq. foot	0 0 2	0 0 2½
	(2) Calf, other than patent & enamelled *ad val.*	20 %	25 %
	(3) N.E.I. ..... *ad val.*	25 %	30 %
(*d*)	Belt butts ..... *ad val.*	20 %	25 %
325 (*a*)	Leather manufactures n.e.i. ; leather cut into shape ; harness n.e.i. ; razor strops ; whips, including keepers, thongs and lashes *ad val.*	30 %	35 %

DIVISION XII.—HIDES, LEATHER, AND RUBBER—continued.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
		£ s. d.	£ s. d.
	(*b*) Harness and buggy saddles..... each	0 6 0	0 7 0
	or *ad val.*	30 %	35 %
	whichever rate returns the higher duty		
326	Leather, rubber, canvas, and composition belting, and green hide for belting and other purposes.....*ad val.*	25 %	30 %
327	Slipper forms and piece goods suitable for boots, shoes and slippers; under Departmental By-laws .....*ad val.*	Free	10 %
328	Goloshes, rubber sand boots and shoes and plimsolls.....*ad val.*	25 %	30 %
329	Boots, shoes, slippers, clogs, pattens, and other footwear (of any material), n.e.i.; and boot and shoe uppers and tops; cork, leather, or other socks or soles n.e.i...*ad val.*	35 %	40 %
330	Boots, rubber, viz.:— Gum and wading boots .....*ad val.*	Free	10 %
331	Rubber and rubber manufactures, viz.:—		
	(*a*) India-rubber, crude; rubber waste; hard rubber, in sheets; rubber thread; boot and apparel elastics; masticated rubber.....	Free	10 %
	(*b*) India-rubber, powdered or reclaimed *ad val.*	10 %	15 %
332	(*a*) India-rubber syringes, enemas, injection bottles, urinals; and air and water beds; air cushions and pillows; and cut-sheet surgical tubing .....*ad val.*	20 %	25 %
	(*b*) Rubber and other hose: rubber manufactures, n.e.i., and articles, n.e.i., in which rubber forms a part; including bandages, elastic stockings, leggings, knee caps, thigh-pieces and wristlets; hat-makers' press bags and rings; gas bags; soles, pads, and heels; cash mats; rubber tyred fabric; tyre rubber; rubber stoppers or corks; photographic accessories of rubber not being integral parts of cameras .....*ad val.*	25 %	35 %
	(*c*) Floor and carriage mats of rubber..*ad val.*	15 %	20 %
333	(*a*) Pneumatic rubber tyres, and tubes therefor, valved or unvalved:—		
	(1) Covers weighing each 2½ lb. or less; tubes weighing each 1 lb. or less..*ad val.*	25 %	35 %
	(2) Covers weighing each over 2½ lbs.; tubes weighing each over 1 lb. ..per lb.	0 1 6	0 2 0
	or *ad val.*	25 %	35 %
	whichever rate returns the higher duty		
	(*b*) Rubber tyres other than pneumatic..*ad val.*	25 %	35 %

DIVISION XIII.—PAPER AND STATIONERY.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
		£ s. d.	£ s. d.
334	Paper*, viz.:—		
	(*a*) Pulp for manufacturing paper .. *ad val.*	Free	5 %
	(*b*) Paper shavings and waste paper for paper making..... *ad val.*	Free	5 %
	(*c*) Printing (glazed, unglazed, mill-glazed, or coated) in rolls or sheets not less than 20 by 25 inches or its equivalent and not ruled or printed in any way .....*ad val.*	Free	10 %
	(*d*) Copying, manifold copying, tissue, and tissue cap paper and paper for paper patterns, in sheets or rolls, weight not to exceed 9 lb. for 500 sheets 20 by 30 inches *ad val.*	Free	5 %
	(*e*) Monotype paper for use in the monotype machine..... *ad val.*	Free	5 %
	(*f*) (1) Writing and typewriting paper (plain), in sheets not less than 16 by 13 inches.....*ad val.*	Free	5 %
	(2) Writing paper in sizes less than 16 by 13 inches..... *ad val.*	25 %	30 %
	(*g*) (1) Wrapping of all colours (glazed, unglazed, or mill-glazed), browns, caps not elsewhere specified, casings, sealings, nature or ochre browns, sulphites, sugars, and all other bag papers, candle carton paper, paper felt and carpet felt paper per cwt.	0 5 6	0 6 6
	(2) Apple wrapping as prescribed by Departmental By-laws .....*ad val.*	Free	10 %
	(3) Bags, n.e.i..... per cwt.	0 9 6	0 10 6
	(*h*) True vegetable parchment— In sheets not less than 8 by 38 inches or its equivalent.....*ad val.*	Free	5 %
	(*i*) Paper felt or carpet felt paper for the manufacture of roofing felt and like substances subject to Departmental By-laws *ad val.*	Free	10 %
	(*j*) Roofing, sheathing, and insulating paper *ad val.*	Free	5 %
	(*k*) Cartridge paper of all colours (glazed, mill-glazed, rough or smooth) and blotting paper; irrespective of weight.... per cwt.	0 5 6	0 6 6
	(*l*) Surface coated paper, plain or embossed, also marble and foil paper..... *ad val.*	Free	10 %
	(*m*) (1) Stay paper and stay cloth, gummed on one side, in rolls cut to a width of not more than 2 inches.....*ad val.*	Free	5 %
	(2) Gummed paper, n.e.i.....*ad val.*	20 %	25 %
	(*n*) Emery paper; emery cloth; flint paper (being glass paper); flint cloth; flint paper; litmus paper.....*ad val.*	Free	5 %
	(*o*) Waxed stencil paper and carbon paper in packets or otherwise	Free	5 %
	(*p*) N.E.I., boards, n.e.i. lined or unlined, cover paper, pressings, paperhangings or wall papers .....*ad val.*	15 %	20 %
	(*q*) Paper and boards specially prepared for coating with photographic emulsions; Lichtpause-Rohpapier .....*ad val.*	Free	5 %
	(*r*) Boards in the reel for coating, subject to Departmental By-laws.....*ad val.*	Free	5 %
	(*s*) Academy boards.....*ad val.*	Free	5 %
	(*t*) Millboard, cardboard, pasteboard, greyboard, leatherboard, woodboard and manilla board .....*ad val.*	20 %	25 %
	(*u*) Coated boards .....*ad val.*	20 %	25 %
	(*v*) (1) Strawboard .....*per cwt.*	0 2 0	0 2 6
	(2) Strawboard, corrugated .....*ad val.*	25 %	30 %
	(*w*) Vesta and match boxes, empty, n.e.i. per gross	0 0 3	0 0 4
	(*x*) Vesta and match boxes having advertisements thereon, empty.....per gross	0 0 6	0 0 8
	(*y*) Cards, playing, in sheet or cut ..per doz. packs	0 3 0	0 4 0
335	Fashion plates and books.....*ad val.*	Free	10 %
336	(*a*) Parchment, cut and uncut .....*ad val.*	10 %	15 %
	(*b*) Parchment printed.....*ad val.*	30 %	35 %
337	(*a*) Transfers, ceramic, for pottery ....*ad val.*	Free	5 %
	(*b*) Transfers, n.e.i. .....*ad val.*	30 %	35 %
338	Paper, viz.:		
	(*a*) Manufactures of, or articles partly manufactured of, framed (including the weight of the frame), or unframed, having advertisements thereon; price lists; catalogues; prospectuses; show cards; all printed, photographed or lithographed matter; pictures, n.e.i. and posters of all kinds, used or intended to be used for advertising purposes; all printed or embossed bags or containers; calendars, almanacs and diaries; Australian directories, guides and timetables; paper patterns; music, bound or in sheets; labels of all kinds; printed railway, tramway or other tickets; billheads, memorandum forms, circulars and all other printed, ruled or engraved forms of paper, n.e.i.; also printed wrapping paper and printed surface-coated paper .....per lb.	0 0 8	0 0 10
	or *ad val.*	35 %	40 %
	whichever rate returns the higher duty		
	(*b*) Printed matter and photographs, the property of any public institution and intended for deposit or exhibition therein ..	Free	Free
339	Books n.e.i.	Free	Free
340	(*a*) Stationery, manufactured, including bill files and letter clips; papers ruled or bordered by waterline or otherwise; date cases and cards; albums of all kinds; cards and booklets, viz.: printers', menu, Christmas and similar kinds; scraps, ink bottles, ink wells, ink stands, paper knives, memo. slates and tablets, sealing and bottling wax, post-cards, n.e.i., book-markers, writing desks (not being furniture), writing cases, stationery cases, paper binders, card hangers, pen racks, bookbinders' staples .....*ad val.*	30 %	35 %
	(*b*) Books, viz.: Account, betting, cheque, copy, copying, drawing, exercise, guard, lettter, memo., pocket, receipt, sketch, and the like .....*ad val.*	30 %	35 %
	(*c*) Manufactures of paper, n.e.i. and paper and board in the form of discs, ovals, small squares and other small shapes for all purposes when not elsewhere dutiable at a higher rate .....*ad val.*	30 %	35 %
	(*d*) Matrices for stereotyping purposes, having a superficial area of 12 square inches or under each	0 1 6	0 2 6
	For every square inch of superficial area over 12 square inches.....	0 0 1½	0 0 2
341	Writing ink and ink powders.....*ad val.*	30 %	35 %

* "Board," when applied to paper, means a paper which, at the size of 20 by 25 inches or its equivalent weighs 70 lb. or over per ream of 480 sheets.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
342	Printing ink, invoiced at 4d. and under per lb. and in packages containing not less than 1 cwt. ..... *ad val.*	30 %	35 %
343	Printing and stencilling inks, n.e.i. ....per lb.	0 0 8	0 0 10
	or *ad val.*	30 %	35 %
	whichever rate returns the higher duty		
344	(*a*) Maps, except those of Australia or any part thereof, and charts, n.e.i. ..... *ad val.*	Free	5 %
	(*b*) Charts for manuscript use ..... *ad val.*	30 %	35 %
345	Globes, geographical, topographical and astronomical ..... *ad val.*	Free	5 %
346	(*a*) Pencils of wood, including pencils with metal or other clamps or attachments, also pen handles of wood (including metal attachments for nibs) ..... *ad val.*	Free	5 %
	(*b*) Penholders other than of wood, not being partly or wholly of gold or silver .... *ad val.*	Free	5 %
	(*c*) School pen and pencil sets and boxes. *ad val.*	Free	5 %
	(*d*) School pencil sets and boxes ..... *ad val.*	Free	5 %
	(*e*) Fancy pencils ..... *ad val.*	25 %	30 %
	(*f*) Pencil cases partly or wholly of gold, silver, aluminium or nickel; pen and pencil sets and penholders, n.e.i. ..... *ad val.*	25 %	30 %
	(*g*) Fountain pens, pencils, n.e.i. and rulers :—		
	(1) When in fancy boxes ..... *ad val.*	25 %	30 %
	(2) When not in fancy boxes ..... *ad val.*	Free	5 %
	(*h*) Pens, n.e.i. without holders or not including holders :—		
	(1) When in fancy boxes ..... *ad val.*	25 %	30 %
	(2) When not in fancy boxes ..... *ad val.*	Free	5 %
347	Paint boxes of all kinds when completely fitted *ad val.*	Free	10 %
348	School and drawing slates; slate pencils *ad val.*	Free	5 %
349	Kindergarten materials prescribed by Departmental By-laws ..... *ad val.*	Free	5 %
	DIVISION XIV.—VEHICLES.		
350	Cycle tubing and fork slides in the rough; liners, including bent tubing not brazed or plated; balls for cycle bearings ..... *ad val.*	Free	5 %
351	Cycle and motor cycle parts, n.e.i., including steel bars for the manufacture of rims; also parts, namely ball heads not permanently joined and parts thereof plated or unplated, bottom brackets including bracket shells and plated or unplated axles, cups, cranks, cotter and locking pins, lubricators and chain wheels, hubs, including sprocket wheels, lock rings, and free wheel clutches, lugs, fork ends, bridges, nipples, spokes, spoke washers, chains, pedals, and parts thereof, all valves for pneumatic tyres, also cyclometers, speedometers, and inflators not being machines *ad val.*	Free	5 %
352	Cycle and motor cycle parts, plated, brazed, enamelled, or permanently joined, n.e.i (including rims); cycle accessories, n.e.i. and parts thereof, including steel trouser clips, steel toe clips, and bands, parcel carriers, inflator clips and connexions, bells, saddles, and saddle covers, repair outfits ..... *ad val.*	10 %	15 %
353	Bicycles, tricycles, and similar vehicles, n.e.i. and frames thereof, whether partly or wholly finished ..... each	1 0 0	1 5 0
	or *ad val.*	25 %	30 %
	whichever rate returns the higher duty		
354	Motor cycles, side cars, motor tricycles and similar vehicles, n.e.i., and frames thereof, whether partly or wholly finished ..... each	10 0 0	12 0 0
	or *ad val.*	25 %	30 %
	whichever rate returns the higher duty		
355	Children's tricycles and quadricycles .. *ad val.*	20 %	25 %
356	Perambulator or go-cart parts n.e.i. .... *ad val.*	15 %	20 %
357	Perambulators and go-carts, and bodies therefor ..... *ad val.*	25 %	30 %
358	Aeroplanes	Free	Free
359	Vehicle parts, viz.:		
	(*a*) Axles and axle boxes, roller bearing and ball bearing, n.e.i. ..... *ad val.*	Free	5 %
	(*b*) Steel wheels, n.e.i. of over 30 inches diameter in the tread, for use on railways and tramways, and all steel parts for such wheels, including axles .. *ad val.*	Free	10 %
	(*c*) Steel-rimmed wheels of over 18 inches diameter in the tread, for use on railways and tramways, and all steel parts for such wheels, including axles *ad val.*	Free	10 %
	(*d*) (1) Bodies for railway or tramway vehicles propelled by petrol, steam, electricity, oil or alcohol .... *ad val.*	35 %	45 %
	(2) Chassis for railway or tramway vehicles propelled by petrol, steam, electricity, oil, or alcohol .. *ad val.*	25 %	30 %
	(3) Bodies for vehicles with self-contained power propelled by petrol, steam, electricity, oil, or alcohol, n.e.i. including dashboards, footboards, and mudguards—		
	(*a*) Single-seated bodies .... each	15 0 0	17 0 0
	(*b*) Double-seated bodies .. each	21 0 0	24 10 0
	(*c*) Bodies with fixed or movable canopy tops, *e.g.* landaulette, limousine, taxi-cab, and similar types, and n.e.i. .. each	36 0 0	12 0 0
	(4) Chassis for vehicles with self-contained power propelled by petrol, steam, electricity, oil, or alcohol, n.e.i. (but not including rubber tyres) ..... *ad val.*	Free	10 %
	(*e*) Vehicle parts, n.e.i., including undergear (inclusive of axles, springs, and arms), axles, n.e.i., springs, hoods, wheels, n.e.i., and bodies, n.e.i. ..... *ad val.*	35 %	45 %
360	Vehicles, n.e.i. ..... *ad val.*	35 %	45 %
	DIVISION XV.—MUSICAL INSTRUMENTS.		
361	Musical instruments, parts of, and accessories: Actions in separate parts, strings, felts and felting, hammers and ivories, handles and hinges for pianos, violin mutes and chin rests, holders for attaching to band or orchestral instruments, pianola, aeolian and similar records for rendering music by mechanical process ..... *ad val.*	Free	5 %
362	Military band and orchestral musical instruments :— Bassoons, baritones, bombardons, bugles, clarionettes, cornets, cornophones, cor. Anglais (wood), cymbals, cor. tenor (brass), contra bassoon (brass), doblophones, drums, double basses, euphoniums, flutes, fifes, harps, horns, viz.: Flugel, French, Koenig tenor, and vocal ballad, musette, oboes, or hautbois, piccoloes, saxophones, trombones, trumpets, tubas, triangles, violins and violoncellos, bagpipes, flageolets ..... *ad val.*	Free	5 %
363	Metal pipes for pipe organs ..... *ad val.*	Free	5 %
364	Organs, pipe ..... *ad val.*	20 %	25 %
365	Pianos and player pianos :—		
	(*a*) Grand ..... each	12 0 0	15 0 0
	or *ad val.*	30 %	40 %
	whichever rate returns the higher duty		
	(*b*) Upright ..... each	7 0 0	8 0 0
	or *ad val.*	30 %	40 %
	whichever rate returns the higher duty		
	(*c*) Parts thereof, n.e.i., under Departmental By-laws ..... *ad val.*	15 %	25 %
366	Musical instruments, n.e.i., musical boxes, pianolas, and other attachments or articles, n.e.i. for rendering music by mechanical process, and metronomes and the like *ad val.*	20 %	25 %
	DIVISION XVI.—MISCELLANEOUS.		
367	Articles of an advertising character, and which would not otherwise be dutiable at a higher rate of duty under any other heading, including all articles which would be free but for their advertising characteristics .... *ad val.*	25 %	30 %
368	Articles specially designed and imported for the use of the blind, deaf, and dumb, when imported by governing bodies of public institutions having the care thereof	Free	Free
369	Articles, not included under any other heading in the tariff, of celluloid, zylonite, bone, ivory, pulp, papier-maché, indurated fibre, or asbestos ..... *ad val.*	25 %	30 %
370	Articles imported by or being the property of the Commonwealth	Free	Free
371	Articles imported, or purchased in bond, for the official use of the Governor-General and declared as being for such official use	Free	Free
372	Articles imported, or purchased in bond, for the official use of the State Governors, and declared as being for such official use	Free	Free
373	Articles, viz.: Uniforms, flags, and office requisites, for official use, imported by a Consul who is not a British subject or engaged in trade in Australia	Free	Free
374	(*a*) Asbestos millboards, asbestos yarn, asbestos cloth (with or without wire) unproofed ..... *ad val.*	Free	5 %
	(*b*) Asbestos, cotton, and other packings, including asbestos cloth (with or without wire) proofed with rubber, asbestos cord *ad val.*	20 %	25 %
	(*c*) Asbestos pipe and boiler covering, asbestos mattresses for boilers ..... *ad val.*	20 %	25 %

DIVISION XVI.—MISCELLANEOUS—continued.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
375	(a) Atomizers for mining purposes ....*ad val.*	Free	5 %
	(b) Atomisers, n.e.i., fumigators, odorizers, vaporizers, and the like .....*ad val.*	15 %	20 %
376	Bags, purses, n.e.i., wallets, baskets, boxes, cases, or trunks, with or without fittings, viz.:		
	(a) Fancy, band, jewel, trinket, sporting, travelling, picnic, toilet, dressing, glove, handkerchief, collar, and work, satchels, reticules, valises, and companions*ad val.*	30 %	35 %
	(b) Fancy boxes containing free goods or goods subject to a specific rate ...*ad val.*	30 %	35 %
	(c) Fancy boxes containing goods subject to duty ad valorem to be dutiable at the same rate as the goods		
377	Baskets, viz.: Workmen's of rush or straw *ad val.*	Free	5 %
378	Billiard balls in the rough .....*ad val.*	Free	5 %
379	Blankets, rubber or wool for printing machines, top cloths for ruling machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine, and felts and wires for paper making machines.....	Free	Free
380	Brooms, whisks, mops, carpet sweepers, vacuum cleaners for use in the household *ad val.*	25 %	30 %
381	Brushes, viz.:—		
	(a) Artists', in metal, tin, or quill, ½-inch or under, including aerographs ....*ad val.*	Free	5 %
	(b) Hair, tooth, scrubbing, and other brushes, n.e.i., and brush sets for balls, bristles or hair, partly or wholly dressed (except bristles known as China, Indian, and white French), and all mixtures for use in the manufacture of brush heads or knots..... *ad val.*	30 %	35 %
382	Cameras and magic or optical lanterns, including mounted lenses and accessories, n.e.i. *ad val.*	Free	5 %
383	Photographic dry plates and negatives *ad val.*	15 %	20 %
384	(a) Lantern slides, photographic sensitized films, photographic sensitized papers, n.e.i., linen, or other material, photographic mounts, photographic backgrounds (mounted or unmounted), photographs of Australian subjects, postcards (sensitized with or without letterpress), stereoscopic views, powdered magnesium, sulphite of soda, nitrate of silver, and chloride of gold ....*ad val.*	25 %	30 %
	(b) Photographic materials, viz.:		
	(1) Platinotype paper, antotype paper *ad val.*	Free	5 %
	(2) Metabisulphite of potassium and metabisulphite of sodium, under Departmental By-laws ....*ad val.*	Free	5 %
385	Coke .....per ton	0 4 0	0 5 0
386	Copying apparatus for duplicating typewriting and the like .....*ad val.*	15 %	20 %
387	Cordage, unserviceable, for paper manufacture, pursuant to Departmental By-laws ..	Free	5 %
388	Cordage, metal, including cordage of metal with core of other material.....*ad val.*	Free	5 %
389	Fishing and rabbit nets and netting therefor; fish-hooks; floats for fishing nets ....*ad val.*	Free	5 %
390	Cordage, rope and twines, n.e.i.; including sliver, cordage with metal core; macrame twines; fleece thread; brushmakers' and mattress twine; roping, seaming and shop twines and halters and other articles, n.e.i. manufactured from cord or twine....*ad val.*	30 %	35 %
391	Reaper and binder twine and yarn ..per cwt.	0 6 0	0 7 0
392	Yarns:		
	(a) Mercerized cotton yarn.....	Free	Free
	(b) Coir.....	Free	Free
	(c) N.E.I., including hosiery yarn ..*ad val.*	Free	5 %
	(d) Wool, n.e.i. .....*ad val.*	5 %	10 %
	(e) Jute, hemp and flax .....*ad val.*	10 %	15 %
	(f) Cotton yarn, n.e.i.....*ad val.*	10 %	15 %
393	Sewing and embroidery silks and twists; household threads and cottons; sewing threads and sewing cottons, n.e.i. for manufacturing purposes .....*ad val.*	Free	5 %
394	Cork mats, and other manufactures of cork, n.e.i. .....*ad val.*	15 %	20 %
395	Corks:		
	(a) Small corks (up to 12-oz. bottles) and rings per lb.	0 1 0	0 1 0
	or *ad val.*	35 %	35 %
	whichever rate returns the higher duty		
	(b) N.E.I., including bungs .....per lb.	0 0 6	0 0 6
	or *ad val.*	35 %	35 %
	whichever rate returns the higher duty		
396	Collections of antiquities for public institutions under Departmental by-laws	Free	Free
397	Explosives, viz.:		
	(a) Cartridges, n.e.i.....*ad val.*	15 %	20 %
	(b) Fireworks.....*ad val.*	25 %	30 %
	(c) Fuse, n.e.i., per coil of 24 feet or less, and in proportion for any greater quantity per coil	0 0 0½	0 0 0½
	(d) Powder, sporting; wads for cartridges; caps, percussion; cartridges for military purposes; detonators; cartridge cases, empty, capped or uncapped; fuse cotton; mining fuses, electrical; and explosives, n.e.i. .....*ad val.*	Free	5 %
398	Filters, n.e.i. .....*ad val.*	20 %	25 %
399	Fire brigade appliances, n.e.i., viz.: Fire escape and fire ladders, ladder and hose carriages and water towers, woven canvas hose 2½ inches in diameter and over, plain or rubber-lined, also life-saving appliances under Departmental by-laws .....*ad val.*	Free	5 %
400	Goods which have been passed by the Customs and subsequently sent out of the Commonwealth for repairs, which, in the opinion of the Minister, cannot be reasonably done in the Commonwealth, may, upon re-introduction, under Departmental by-laws, be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods.		
401	Goods brought back to Australia by the person who was owner at the time of exportation, or the legal representative of such owner, after exportation without drawback having been paid thereon; subject to the provisions of section 151 of the Customs Act 1901-10 ..	Free	Free
402	Hair and fibre, curled, suitable for upholstering purposes .....*ad val.*	25 %	30 %
403	Manures.....	Free	Free
404	Minor articles, prescribed by Departmental by-laws, for use in the manufacture of goods within the Commonwealth .....*ad val.*	Free	5 %
405	Models of inventions and other improvements in the arts and manufactures and models of ships	Free	Free
406	Natural history, specimens of; models and wall diagrams for illustration of natural history..	Free	Free
407	Ophthalmic instruments and appliances; including cases of trial lenses; caustic holders; demonstrating apparatus; eye douches; electro magnets; eye compresses; eye guards; ophthalmic lamps; ligature bottles and troughs; ophthalmoscopes; optometers; perimeters; pupilometers; sterilizing apparatus for solutions; operation tables; temperature regulator; test types; tests for color vision; trial cases; trial drums; trial frames; dressing trays; instrument trays ..	Free	Free
408	Outside packages, n.e.i., including the sole containing package, in which goods are ordinarily imported, when containing such goods	Free	Free
409	Passengers' personal effects; passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding £50 in value for each adult passenger*	Free	Free
410	(a) Pictures, n.e.i., including scripture cards of all kinds .....*ad val.*	Free	5 %
	(b) Oil or water color paintings, n.e.i., other than those by Australian students or Australian artists abroad.....each	1 0 0	1 5 0
	or *ad val.*	25 %	30 %
	whichever rate returns the higher duty		
	(c) Oil or water color paintings, framed or unframed, imported by or presented to public art galleries, other public institutions, cathedrals or churches, under Departmental by-laws	Free	Free
	(d) Photographs, prints, photogravures and the like, wholly or partly colored by hand .....*ad val.*	30 %	35 %
411	Pictures, being colored supplements for newspapers, under Departmental by-laws ..per lb.	0 0 8	0 0 10
412	Pictorial illustrations and casts and models for teaching purposes, when imported by and for the use of universities, colleges, or schools, or public institutions.....	Free	Free

* Two members of a family, being children, may be reckoned as one adult.

Nos.	Goods.	Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d.	General Tariff. £ s. d.
413	Pipes, smoking, n.e.i., and cigar and cigarette holders and accessories; smokers' requisites, including cases, tobacco pouches, smokers' sets, boxes, match stands, ash trays, smokers' lamps, cigar stands and lighters ....*ad val.*	20 %	25 %
414	Pipes, smoking, wholly of clay .....per gross	0 1 0	0 1 6
415	Plates, prepared, for engravers and lithographers .....*ad val.*	Free	5 %
416	(*a*) Scientific instruments and apparatus and materials for scientific purposes, for use in universities, colleges, schools, public hospitals or any public institution, and which cannot reasonably be manufactured or produced within the Commonwealth, as prescribed by Departmental by-laws	Free	Free
	(*b*) Metal furniture for public hospitals, and which cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental by-laws ..	Free	Free
417	Machinery specially designed and adapted for use in any university or public educational institution for the purposes of instruction to students only, and any article which has been bequeathed or donated to the public or to any public institution	Free	Free
418	Scientific instruments and apparatus, viz.:		
	(*a*) Instruments of other material than glass for measuring the density of liquids, solids and gases; including hydrometers, saccharometers, lactometers, salimometers and barkometers, of other material than glass	Free	Free
	(*b*) Instruments made of glass for measuring the density of liquids, solids and gases; including hydrometers, saccharometers, lactometers, salimometers and barkometers .....*ad val.*	15 %	20 %
	(*c*) Barographs; calorimeters; cathetometers; dividing engines for graduating bars, tubes and circles; kymographs and time markers; dial micrometers; microtomes; pyrometers; spherometers; thermographs; thermostats; thermoregulators; microscopical, mineralogical and blow pipe cabinets (fitted); mercury vacuum pumps; viscosimeters; vacuum ovens for laboratories; drawing, mathematical and surveying instruments	Free	Free
	(*d*) Bacteriological apparatus; including counting apparatus, culture dishes, flasks and tubes, slide cabinets and trays, staining dishes and plates, stains, incubators.....	Free	Free
	(*e*) Scientific instruments for measuring absorption, dispersion, intensity, reflection, refraction and rotation of light, and for color analysis and color comparison	Free	Free
	(*f*) Apparatus for the testing and analysis of milk, wine and other agricultural products, as prescribed by Departmental by-laws	Free	Free
419	Surgical and dental and veterinary instruments and appliances (not being furniture), viz.: Amputating; cupping; dissecting; examining and operating; veterinary; lint; gauzes; bandages, n.e.i.; ligatures; oil silk; poroplastic felt; splints and artificial limbs and eyes; surgical pessaries, except of glass; operation bags fitted with instruments; syringes, except of glass; galvanocautery batteries and appliances; operating tables; dressing and instrument trays; accident and emergency cases; hot air apparatus for legs and arms; X-ray apparatus, viz.: X-ray tubes, tube shields, fluorescent screens, tube holders, apparatus for localization and stereoscopic radiography; snake-bite outfits; medicated wool and absorbent wool and surgical dressings; aseptic paper; impression trays; dental rubber; dental alloy and cements; amalgam and gold filling in pellets or cylinders	Free	Free
420	Surgical appliances, n.e.i., including belts, trusses, pads, corsets, braces, breast supports, vaccination shields .....*ad val.*	20 %	25 %
421	Theatrical costumes and properties as prescribed by Departmental by-laws	Free	Free
422	Thermit and other welding compounds *ad val.*	20 %	25 %
423	Trophies won abroad and decorations, medallions and certificates awarded or to be awarded and sent from abroad to individuals, and trophies or prizes sent by donors resident abroad, for presentation or competition in Australia; under Departmental by-laws ..	Free	Free
424	Vessels, including all fittings imported therewith, viz.:		
	(*a*) Marine, mining and similar dredges *ad val.*	25 %	30 %
	(*b*) Vessels, n.e.i., not exceeding 500 tons gross register, trading intra-state or inter-state, or otherwise employed in Australian waters for any continuous period of three months.....*ad val.*	25 %	30 %
	(*c*) Yachts, the property of tourists visiting Australia, under such conditions as may be prescribed by Departmental by-laws	Free	Free
	(*d*) Yachts, n.e.i., launches and boats *ad val.*	25 %	30 %
	(*e*) Vessels built in Australia; vessels upon which duty has been collected under this item; vessels owned and registered in Australia on 30th November, 1911	Free	Free
425	Wall and ceiling parts and decorations of any materials, n.e.i. .....*ad val.*	25 %	30 %
426	(*a*) Works of art, framed or unframed, imported for public institutions or purposes under Departmental by-laws	Free	Free
	(*b*) Stained glass windows for churches or public institutions under Departmental by-laws .....*ad val.*	20 %	25 %
427	Works of art, being statuary not being less than £10 in value	Free	Free
428	Wattle bark .....per cwt.	0 1 6	0 1 6

THE EXCISE TARIFF.

That on and after the third day of December, 1914, Duties of Excise be collected as hereunder set out in pursuance of the following Tariff.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

"Proof" has reference to spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture, at a temperature of 60° Fahrenheit, has a specific gravity of 0·9198 as compared with that of distilled water at the same temperature.

"N.E.I." means "not elsewhere included."

Articles.	Rate of Duty. £ s. d.
Beer:	
Ale, porter and other beer containing not less than 2% proof spirit:	
Brewed from barley malt and hops exclusively per gallon	0 0 5
N.E.I. ..... ,,	0 0 6
Spirits:	
(1) Brandy, distilled wholly from grape wine by a pot still or similar process at a strength not exceeding 40% over proof, matured by storage in wood for a period of not less than two years and certified by an officer to be pure brandy ..... per proof gallon	0 13 0
(2) Blended wine brandy, distilled from grape wine, and containing not less than 25% of pure grape wine spirit which has been separately distilled by a pot still or similar process at a strength not exceeding 40% over-proof), the whole being matured by storage in wood for a period not less than two years, and certified by an officer to be brandy so blended and matured per proof gallon	0 14 0
(3) Whisky, distilled wholly from barley malt by a pot still or similar process at a strength not exceeding 45% over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure malt whisky .....per proof gallon	0 13 0
(4) Blended whisky, distilled partly from barley malt and partly from other grain, containing not less than 25% of pure barley malt spirit (which has been separately distilled by a pot still or similar process at a strength not exceeding 45% over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured .....per proof gallon	0 15 0
(5) Rum, distilled from molasses by a pot still or similar process at a strength not exceeding 45% over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure rum per proof gallon	0 15 0
(6) Gin, distilled from barley malt, grain, or grape wine, and certified by an officer to be pure gin ..per proof gallon	0 15 0
(7) Spirits, n.e.i..... ,,	0 16 0
(8) Spirit for industrial or scientific purposes, subject to regulations.....per proof gallon	0 16 0
(9) Methylated spirits, subject to regulations	Free
(10) Spirits for fortifying Australian wine or for making vinegar, subject to regulations .....per proof gallon	0 0 8
(11) Spirits for the manufacture, from Australian products exclusively, of scents and toilet preparations, subject to regulations .....per gallon	0 10 0
Amylic alcohol and fusel oil ..... ,,	0 16 0

Articles.	Rate of Duty. £	s.	d.
Saccharin and other similar substitutes for sugar.....per lb.	1	0	0
Starch, made from imported rice delivered free for use in the manufacture of starch .....per lb.	0	0	1
Tobacco:			
*Tobacco, hand-made strand ..... ,,	0	0	9
Tobacco, manufactured, n.e.i., made in Australia, both from imported and locally-grown leaf.....per lb.	0	1	0
Tobacco, manufactured, uncovered ..... ,,	0	1	3
Cigars:			
†Hand-made..... ,,	0	1	0
Machine-made ..... ,,	0	1	6
Cigarettes, including the weight of the outer portion of each cigarette:			
‡Hand-made.....per lb.	0	4	3
N.E.I..... ,,	0	4	6
Snuff ..... ,,	0	2	0

*HAND-MADE TOBACCO.—"Hand-made tobacco" shall mean tobacco in the manufacture of which all operations are entirely carried on by hand without the aid of machine tools or machinery other than that used in the pressing of the tobacco.

†HAND-MADE CIGARS.—"Hand-made cigars" shall mean cigars in the manufacture of which every operation is performed by hand, provided that moulds may be used.

‡HAND-MADE CIGARETTES.—"Hand-made" shall mean that the whole of the operations connected with the filling and completion of cigarettes shall be performed exclusively by hand.

That from the third day of December, 1914, duties of Customs on the dutiable goods specified in the schedule shall, when those goods are imported from and are the produce or manufacture of the Union of South Africa, be in accordance with the rate specified in the fourth column of the said schedule.

SCHEDULE.

IMPORT DUTIES.

No. of Item in the Customs Tariff 1914.	Dutiable Goods.	Rates of Duty under the Customs Tariff 1914. £	s.	d.	Rates of Duty under this Schedule. £	s.	d.
18	Tobacco, manufactured .....per lb.	0	4	0	0	3	3
19	Tobacco, unmanufactured, but entered to be locally manufactured into tobacco or cigarettes to be paid at the time of removal to the factory:						
	(a) Unstemmed.....per lb.	0	2	0	0	1	6
	(b) Stemmed, or partly stemmed, or in strips .....per lb.	0	2	6	0	2	0
23	Tobacco, unmanufactured, but entered to be locally manufactured into cigars—to be paid at the time of removal to the factory:						
	(a) Unstemmed.....per lb.	0	2	6	0	2	0
	(b) Stemmed, or partly stemmed, or in strips .....per lb.	0	3	0	0	2	6
20	Tobacco, cut ..... ,,	0	4	3	0	3	6
21	Tobacco, manufactured, n.e.i., including the weight of tags, labels and other attachments .....per lb.	0	4	0	0	3	3

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Turpentine	474
Twine	305, 479*b*, 492
Type, printing	457*c*
Typewriters	504*a*
Tyres, rubber	470
Umbrella makers' materials	394
Umbrellas	93
Upholsterers' materials	411
Upholstery	130
Varnish	264
Vegetables	36
Vinegar	30
Wadding	374
Wagon covers	309
Wagons	248, 250
" materials for	470
Walking sticks	162
Waste	484
Watches	161
Waterproof material	396
Wax	291, 299, 325, 504*b*
Webbing	409
Wheels	451*a*
Whetstones	502
Whips	119
Wick, candle	480*a*
Winches	218
Wines	51
Wire, metal	455*a* & *b*
Wooden ware	256
Wood naphtha	475
Wool packs	505
Works of art	422
Wort	49
Wreaths, mourning	312*b*
Yarns	94, 506
Yeast	69
Zinc	457*a*, 464, 465

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

The letters "n.o.e." in the text mean "not otherwise enumerated."

TARIFF.

This Act shall be deemed to have come into operation on the 17th July, 1907, and to have been in operation since the commencement of that day.

The goods mentioned in Schedule B, except as otherwise provided for in that Schedule, shall be exempt from duties of Customs if imported into New Zealand after the coming into operation of this Act.

Full duty will be levied on all articles as if they were not the produce or manufacture of any part of the British Dominions, unless there is produced to the Collector an invoice of the goods having written or printed thereon a certificate signed by the sender or consignor, in such form as may be prescribed by the Minister of Customs stating that the articles are *bonâ fide* the produce or manufacture of some part of the British Dominions named in the certificate. No such invoice shall relate to any goods other than those to which the certificate refers.

On the importation of any articles the importer or his agent, in addition to the particulars required to be given on the entry of dutiable goods, shall state, to the best of his knowledge, information, and belief, the country of which such articles are the produce or manufacture, and shall satisfy the Collector, by declaration or otherwise, of the truth of such statement. If the Collector has reason to believe that any such articles are not the produce or manufacture of the country mentioned in such invoice, certificate, or statement, he may detain them for examination; and if after due inquiry he is satisfied that such invoice, certificate, or statement is false, the articles will be forfeited and the importer or agent of an importer, who makes any such statement, knowing the same to be false is liable to a penalty not exceeding one hundred pounds, or to a penalty of treble the value of the goods specified in such invoice.

In the case of parcels sent by post or through a forwarding agency, the Collector may dispense with the certificate required by this section, if evidence satisfactory to him is produced that the goods are the produce or manufacture of the British Dominions.

The articles in which spirit is a necessary ingredient, permitted to be manufactured in any warehouse or place of security approved and appointed under Section 26 of the Customs Laws Consolidation Act, 1882 (hereinafter called manufacturing warehouse), shall be limited to the following articles when made under such conditions, in such quantities, and according to such formulæ as may from time to time be approved by the Minister of Customs, that is to say: Perfumed spirit, spirituous preparations for the toilet, culinary or flavouring essences, and medicinal preparations (excepting medicated wine or wine mixed with food).

Before delivery from any manufacturing warehouse there shall be paid to and for the use of His Majesty a duty on such articles in accordance with the following scale, that is to say:—

On perfumed spirit	20s. per liquid gallon
On toilet preparations which are subject to 16s. the liquid gallon on importation	12s. " " "
On toilet preparations which are subject to 25% duty on importation	6s. " " "
On culinary and flavouring essences	12s. " " "
On medicinal preparations (excepting medicated wine or wine mixed with food) containing more than 50% of proof spirit	9d. per lb.
Medicinal preparations (excepting medicated wine or wine mixed with food) containing 50% of proof spirit or less	Free

The Minister of Customs may prohibit the manufacture of any article included under the foregoing headings, if in his judgment such manufacture is detrimental to the revenue derived from the duty on spirits.

An Order-in-Council, dated November 18th, 1907, provides that the New Zealand Tariff Act of 1907 shall, in accordance with the provisions of Sec. 14 of that Act, be brought into force in the Cook and other Islands of the Pacific (as specified in the schedule to the Cook and other Islands Government Act of 1901) on January 1st, 1908.

Any article imported which bears a proprietary name, or which has a composition which is not clearly disclosed on the label of the package, and analysis is, in the opinion of the Collector, necessary for the purpose of ascertaining the duty payable, the fee for such analysis shall be paid by the importer.

NOTE.—The headings of the respective classes in Schedules A and B are used solely for convenience of classification, and shall not in any way affect the interpretation of the Tariff.

The word "iron" includes steel, or steel and iron combined.

Neither steam-engines, nor parts of steam-engines, nor boilers (land or marine), nor feed-water heaters, fuel-economisers, steam superheaters, or mechanical stokers are included in the expression "machines" or "machinery" as used in the Tariff.

ORDER-IN-COUNCIL OF JUNE 5, 1912.

REGULATIONS REGARDING PREFERENTIAL TARIFF.

1 The classes of goods which shall be deemed to be the produce or manufacture of the British Dominions for the purposes of the said Act shall be the following:—

(*a*) Goods wholly the produce of the British Dominions.

(*b*) Goods wholly manufactured within the British Dominions from materials produced in such Dominions.

(*c*) Goods wholly manufactured within the British Dominions in which all manufacturing processes are performed in the British Dominions from unmanufactured raw material of foreign origin.

(*d*) Goods partially produced or partially manufactured in the British Dominions, provided that the final process or processes of manufacture have been performed in such Dominions, and also that the expenditure in material produced in such Dominions and [or] labour performed within such Dominions (calculated subject to the qualification hereunder) in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state.

2 In the calculation of such proportion of produce or labour of the British Dominions none of the following items shall be included or considered: Manufacturer's profit, or the profit of remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition; cost of outside packages or any cost of packing the goods thereinto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

3 Goods landed in transit. Goods which after shipment from any part of the British Dominions have entered into the commerce of or been subject to any process of manufacture in any foreign country shall not be deemed to be the produce or manufacture of the British Dominions.

4 In every case where, pursuant to Section 6 of the said Act, the full duty under the said Act is payable on any goods owing to the non-production to the Collector of an invoice with the prescribed certificate written or printed thereon, and at the time of importation the importer alleges, and the Collector has reason to believe, that such goods are *bonâ fide* the produce or manufacture of some part of the British Dominions, and that such non-production is due to accident, the following provisions shall apply:—

(*a*) Any amount of duty so payable in excess of the duty payable upon the like goods being the produce or manufacture of some part of the British Dominions may be held by the Collector at the port of importation on deposit, pending the production of an invoice with the prescribed certificate written or printed thereon.

(*b*) Such deposit shall be returned to the importer if the invoice, with certificate as aforesaid, is produced within six months from the date of payment of the deposit, but otherwise the same shall be applied as duty payable under the said Act, unless other action is specially directed by the Minister of Customs.

No. 1.

Form of Certificate prescribed to be written or printed on Invoices of all Articles for Entry under the Preferential Tariff of New Zealand, when made and signed by an Individual Exporter personally.

I [*Full name of Exporter*], the exporter of the articles included in this invoice amounting to [*Total value of invoice, in words at length*], and dated , of goods supplied to [*Name of Purchaser*], do hereby declare that I have the means of knowing and do hereby certify as follows:—

1 That the said invoice is in all respects true and correct:

2 That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in [*Name of part of British Dominions*], and is *bonâ fide* the produce or manufacture of that part of the British Dominions:

3 As regards those articles only partially produced or manufactured in that part of the British Dominions,—

(*a*) That the final process or processes of manufacture have been performed in that part of the British Dominions;

(*b*) That the expenditure in material produced in the British Dominions and [or] labour performed within such Dominions (calculated subject to the qualifications hereunder) in each and every article is not less than one-fourth of the *factory or works cost* of such article in its finished state.

4 That in the calculation of such proportion of produce or labour of the British Dominions none of the following items have been included or considered: Manufacturer's profit, or the profit of remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition; cost of outside packages or any cost of packing the goods thereinto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

[*Signature*]

Dated at....., this.....day of....., 19..

Form of Certificate prescribed to be written or printed on Invoices of all articles for entry under the Preferential Tariff of New Zealand, when made and signed by a person other than an Individual Exporter.

I [*Full name of person signing the certificate*], [partner, manager, chief clerk *or* principal official, *giving rank, as the case may be*], of [*Name and address of exporter or exporters*], the exporter[s] of the articles included in this invoice, to [*total value of invoice, in words at length*], and dated....., of goods supplied to [*name of Purchaser*], do hereby declare that I am duly authorised to make and sign this certificate on behalf of the said exporter[s].

I have the means of knowing, and I do hereby certify, as follows:

[NOTE.—The remainder of the terms prescribed in the Form of Certificate No. 2 are precisely the same as those specified in paragraphs Nos. 1-4 of the above Form of Certificate No. 1.]

SCHEDULE A.

IMPORT DUTIES.

No.	Articles.	General Tariff. £	s.	d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £	s.	d.
	CLASS I.—FOOD AND ARTICLES FOR HUMAN CONSUMPTION.						
1	Bacon and hams .....per lb.	0	0	2	0	0	2
2	Biscuits, ships', plain and unsweetened; also dog biscuits .....per cwt.	0	3	7½	0	3	0
	Biscuits, other kinds .....per lb.	0	0	2⅖	0	0	2
3	Candied peel and drained peel ..... ,,	0	0	3⅗	0	0	3
4	Confectionery, n.o.e. including medicated lozenges, medicated confectionery, boiled sugars, liquorice n.o.e., sugared or crystallized fruits, ...	0	0	2⅖	0	0	2
	NOTE TO NO. 4.—The weight of the packages shall include internal containing packages (other than plain bottles and plain trade packages).						
5	Chocolate, confectionery and confectionery containing chocolate:						
	1. In plain trade packages .....per lb.	0	0	3⅔	0	0	3
	2. In fancy packages, or in small packages for retail sale.....*ad val.*	24 %			20 %		
6	Fish, dried, pickled or salted, n.o.e...per cwt.	0	15	0	0	10	0
7	Fish, potted and preserved, including any liquor, oil or sauce (except sardines which are dutiable at 2d. per lb.) .....per lb.	0	0	3	0	0	2
	NOTE.—The term "fish" is used in the Tariff in its widest sense, and includes shellfish, crustaceans and other foods obtained from the fisheries.						
8	Fruits, dried—viz., currants and raisins.....	Free			Free		
9	,, ,, —viz., figs, dates and prunes	,,			,,		
10	,, ,, n.o.e. .....per lb.	0	0	2	0	0	2
11	,, fresh—viz., apples, pears, plums, cherries, peaches, nectarines, medlars, apricots, quinces, tomatoes and grapes .....per lb.	0	0	1	0	0	1
	NOTE.—No duty exceeding ½d. per lb. to be levied on apples and pears on and from the 14th July to and including 31st December.						
12	Fruits, fresh—viz., currants, raspberries, gooseberries, blackberries, strawberries and lemons .....per lb.	0	0	0½	0	0	0½
13	Fruit-pulp, partially preserved fruit, fruit preserved by sulphurous acid, unsweetened and n.o.e. .....per lb.	0	0	1½	0	0	1½
14	Glucose and caramel..... ,,	0	0	1	0	0	1
14A	Dextro lævulose, or invert sugar; grape-sugar; saccharum; sacchosoline; glucose obtained from other sources than starch .....per lb.	0	0	1	0	0	1
15	Honey..... ,,	0	0	2	0	0	2
16	Jams, jellies, marmalade and preserves, per lb. or package of that reputed weight, whichever rate is higher, and so in proportion for packages of greater or less reputed weight ..	0	0	2	0	0	2
17	Jellies, concentrated .....per lb.	0	0	4	0	0	4
18	Maizena and corn flour.....	Free			Free		
19	Mustard	,,			,,		
19A	Foods composed of milk-albumen, or milk-albumen in combination with casein or with malted or unmalted ground grain, being infants' and invalids' foods	,,			,,		
20	Nuts—namely, walnuts, shelled or unshelled per lb.	0	0	2	0	0	2
21	Pearl barley .....per cwt.	0	1	0	0	1	0
22	Peas, split ..... ,,	0	2	0	0	2	0
23	Pickles .....per gallon	0	3	0	0	3	0
24	Sauces, catsup, and chutney ..... ,,	0	4	0	0	4	0
25	Soy, in vessels of 10 gallons capacity or under per gallon	0	4	0	0	4	0
26	Spices, ground, n.o.e. including pepper, pimento, and olive-stones, ground ....per lb.	0	0	2⅖	0	0	2
27	Spices, unground, including chillies, pepper, and pimento, unground	Free			Free		
28	Sugar.....	,,			,,		
29	Treacle and molasses.....	,,			,,		
30	Vinegar, not exceeding 6·5 per cent of acidity, calculated as acetic acid .....per gallon	0	0	7⅕	0	0	6
31	Capers, carraway seeds, caviare, cayenne pepper, curry powder and paste, fish paste, olives .....*ad val.*	20 %			20 %		
33	Lard and refined animal fats, n.o.e.....*ad val.*	30 %			20 %		
34	Meats, potted or preserved .....*ad val.*	30 %			20 %		
35	Provisions, n.o.e. .....*ad val.*	30 %			20 %		
36	Vegetables, fresh, dried, or preserved ..*ad val.*	30 %			20 %		
37	Fruits preserved in juice or syrup ....*ad val.*	37½ %			25 %		
	(Fruits, preserved in juice, or syrup, fortified with alcohol to any extent exceeding 33 % of proof spirit, shall be charged 16s. per proof gallon on such juice or syrup, in addition to 25 % *ad val.* on the total value of the goods.)						
38	Milk or cream, preserved, evaporated, or dried *ad val.*	37½ %			25 %		
	CLASS II.—TOBACCO.						
39	Cigarettes, not exceeding in weight 2½ lb. per 1,000 .....per 1,000	0	17	6	0	17	6
	Cigarettes, not otherwise enumerated ..per lb.	0	7	0	0	7	0
40	Cigars, including the weight of every band, wrapper, or attachment to any cigar..per lb.	0	7	0	0	7	0
41	Snuff ..... ,,	0	7	0	0	7	0
42§	Tobacco, including the weight of every label, tag or other attachment .....per lb.	0	3	6	0	3	6
	Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco manufactory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff.....per lb.	0	2	0	0	2	0
	CLASS III.—ALCOHOLIC BEVERAGES AND MATERIAL FOR MAKING THE SAME.						
43	Ale, beer of all sorts, porter, cider and perry, when containing more than 2 % of proof spirit; the gallon, or for six reputed quart bottles or the equivalent in bottles of a larger or smaller reputed quantity .....per gallon	0	2	0	0	2	0
44	Cordials, bitters, and liqueurs, when exceeding the strength of 33 % of proof spirit, but not exceeding the strength of proof per liquid gall.	0	16	0	0	16	0
45	Cordials, bitters, and liqueurs, when exceeding the strength of proof.....per proof gall.	0	16	0	0	16	0
46	Hops .....per lb.	0	0	9	0	0	6
46A	Maize, flaked .....per bushel	0	1	0	0	1	0
47	Malt, whole or ground..... ,,	0	2	0	0	2	0
48	Rice, malt ..... per lb.	0	0	1	0	0	1
49	Solid wort ..... ,,	0	0	6	0	0	6
50	Spirits and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other instrument per proof gall.	0	16	0	0	16	0
	(No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a less strength than 16·5 under proof.)						
	Spirits and spirituous mixtures, sweetened, n.o.e., when not exceeding the strength of proof .....per liquid gall.	0	16	0	0	16	
	Spirits and spirituous mixtures, sweetened, n.o.e., when exceeding the strength of proof .....per proof gall.	0	16	0	0	16	0
	Spirits and spirituous mixtures, in bottles or jars in cases, shall be charged as follows, viz.:—Two gallons and under as two gallons, over two gallons and not exceeding three as three gallons, over three gallons and not exceeding four as four gallons, and so on for any greater quantity contained in any case.						
	Spirits and spirituous mixtures, containing more than 33 % of proof spirit, in combination with other ingredients, and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated .....per liquid gall.	0	16	0	0	16	0
51	Wine.—The term "wine" as applied to the Tariff includes medicated wine or wine mixed with food; also such spirituous beverages and fluid foods, containing less than 33 % of proof spirit, as may be so decided by the Minister.						
	Wine, Australian, containing not more than 40 % of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity .....per gall.	0	5	0	0	5	0
	Wine, other than sparkling and Australian, containing not more than 40 % of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity....per gall.	0	6	0	0	6	0
	Wine, sparkling, containing not more than 40 % of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity .....per gall.	0	9	0	0	9	0
	Wine of any kind containing more than 40 % of proof spirit.....per liquid gall.	0	16	0	0	16	0
	Wine, unfermented, sweetened, without spirit *ad val.*	20 %			20 %		
	CLASS IV.—NON-ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING SAME.						
52	Chicory.....per lb.	0	0	3⅔	0	0	3
53	Cocoa and chocolate, including cocoa beans roasted and crushed; also cocoa or chocolate mixed with milk or any other food substance whatsoever .....per lb.	0	0	3⅔	0	0	3
54	Coffee, roasted ..... ,,	0	0	3⅔	0	0	3
55	Tea, n.o.e.† ..... ,,	0	0	2⅖	0	0	2
56	Aerated and mineral waters, effervescing beverages, and beverages n.o.e. .....*ad val.*	20 %			20 %		

§ On Black twist tobacco imported into the Cook Islands, of which the genuine invoice value at the time of importation is proved not to exceed 1s. 3d. per lb. there shall be payable a duty of 1s. per lb. and an additional duty of 2s. 6d. per lb. shall be paid on the importation into New Zealand proper of all such tobacco on which duty has been paid in the Cook Islands (*New Zealand Gazette* of June 24, 1912).

† See Class V., Schedule B, for tea in bulk.

CLASS IV.—NON-ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING SAME—continued.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
57	Coffee, essence of, and essence of coffee with milk or any other food substance ....*ad val.*	30 %	20 %
58	Fruit juices or imitation fruit juices, unsweetened, in containers of less than ten gallons capacity .....*ad val.*	30 %	20 %
59	Fruit juices or imitation fruit juices, sweetened; syrups; raspberry vinegar, sweetened .....*ad val.*	30 %	20 %

CLASS V.—DRUGS, MEDICINES, CHEMICALS, AND DRUGGISTS' SUNDRIES.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
60	Acid, acetic, containing not more than 30 % of acidity .....per lb.	0 0 1½	0 0 1½
	Acid, acetic, containing more than 30 % of acidity, for every 10 % of acidity or fraction thereof .....per lb.	0 0 0½	0 0 0½
61	Acid, tartaric	Free	Free
62	Cream of tartar	,,	,,
63	Essences, flavouring, containing more than 33 % of proof spirit.....per liquid gall.	0 16 0	0 16 0
64	Medicinal preparations (excepting medicated wines or wines mixed with food), containing more than 50 % of proof spirit .....per lb.	0 1 0	0 1 0
65	Opium..... ,,	2 0 0	2 0 0
66	Saccharin n.o.e., including substances of a like nature or use .....per oz.	0 1 6	0 1 6
67	Soda, bicarbonate	Free	Free
68	Soda crystals .....per cwt.	0 2 4½	0 2 0
69	Baking powder; yeast preparations, and other ferments; also yeast foods .....*ad val.*	30 %	20 %
70	Chemicals, and chemical preparations, n.o.e., including photographic chemicals, n.o.e., also anti-incrustation, boiler and other compounds .....*ad val.*	30 %	20 %
72	Essences, flavouring, n.o.e.....*ad val.*	30 %	20 %
73	Eucalyptus oil in bulk or bottle.....*ad val.*	30 %	20 %
74	Glycerine, refined .....*ad val.*	30 %	20 %
75	Medicinal preparations, drugs, and druggists' sundries, and apothecaries' wares, n.o.e.; also aerated water makers', and cordial manufacturers', and brewers' drugs, chemicals, and other sundries, n.o.e.....*ad val.*	30 %	20 %
76	Medicinal preparations (excepting medicated wines or wines mixed with food) containing 50 % of proof spirit or less .....*ad val.*	30 %	20 %
77	Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than ½ grain of saccharin in combination with at least 10 % of alkali....*ad val.*	30 %	20 %

CLASS VI.—CLOTHING AND TEXTILE GOODS.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
79	Cotton, raw .....per lb.	0 0 4	0 0 4
80§	Cotton piece-goods, to include turkey twills, dress prints (hard spun and plain woven), where the invoice value does not exceed 4d. per yard; and cotton piece-goods, n.o.e.....	Free	Free
81	All articles n.o.e., made of textile, felt, or other piece-goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up *ad val.*	20 %	20 %
82§	Cotton piece-goods—viz.: Tapestry, cretonnes; chintz art crêpe and serges; velveteens, velvets and plushes, all kinds; damasks; moquette; sateens; linenettes: crepons; crimps; zephyrs; ginghams; turkey twills; prints; printed cottons; piques; vestings; quiltings and marcellas; muslins of all kinds; nets; window-nets; hollands, curtains and blinds; diapers; ticks, including coloured Belgian; towelling	Free	Free
82A	Cotton, linen and union piece-goods having patterns, woven devices, or other signs, which indicate that they are to be cut-up into separate articles, or to be manufactured into separate articles .....*ad val.*	20 %	20 %
83	Drapery, n.o.e. .....*ad val.*	20 %	20 %
84	Flags.....*ad val.*	20 %	20 %
85§	Forfar, dowlas and flax sheeting, in the piece, n.o.e.	Free	Free
86	Haberdashery, n.o.e..... .....*ad val.*	20 %	20 %
87	Lace and laces, n.o.e .....*ad val.*	20 %	20 %
88§	Linens, and unions of cotton and linen, in the piece, n.o.e.	Free	Free
89	Ribbons and crêpe, all kinds .....*ad val.*	20 %	20 %
90	Rugs, woollen, cotton, opossum, or other *ad val.*	20 %	20 %
92	Textile piece-goods n.o.e., including silks, satins, velvets, plushes, n.o.e., composed of pure silk or of silk mixed with any other material, in the piece, and imitation silks, composed of any material or substance whatsoever .....*ad val.*	20 %	20 %
93	Umbrellas, parasols and sunshades ....*ad val.*	20 %	20 %
94	Yarns n.o.e .....*ad val.*	20 %	20 %
95	Apparel and ready-made clothing n.o.e. *ad val.*	25 %	25 %

§ The goods specified in Nos. 80, 82, 85 and 88 are now included in Schedule E, Class VI.; item cotton or linen piece-goods &c.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
96	Feathers, ornamental (including ostrich); artificial flowers, leaves and sprays ..*ad val.*	25 %	25 %
97	Furs and fur trimmings .....*ad val.*	25 %	25 %
98	Hats of all kinds (including straw hats), also caps .....*ad val.*	25 %	25 %
	Wire shapes for hats.....*ad val.*	25 %	25 %
99	Hosiery n.o.e. .....*ad val.*	25 %	25 %
100	Millinery of all kinds, including trimmed hats, caps and bonnets .....*ad val.*	25 %	25 %
101	Apparel made to the order, or measurement, of residents in the colony, and intended for the individual use of such residents, whether imported by the residents themselves or through an importing firm .....*ad val.*	40 %	40 %
102	Apparel—viz.: Volunteer clothing made to measurements sent from New Zealand ..*ad val.*	40 %	40 %

CLASS VII.—LEATHER AND MANUFACTURES OF LEATHER.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
103	Boots, shoes, clogs, and pattens, n.o.e., viz.:—		
	Men's, above size No. 5 .....per pair	0 2 3	0 1 6
	and *ad val.*	22½ %	15 %
	Youths', above size No. 1.....per pair	0 1 6	0 1 0
	and *ad val.*	22½ %	15 %
	Boys', Nos. 7 to 1, both inclusive..per pair	0 0 9	0 0 6
	and *ad val.*	22½ %	15 %
	Women's, above size No. 1 .....per pair	0 1 6	0 1 0
	and *ad val.*	22½ %	15 %
	Girls', Nos. 7 to 1, both inclusive, per pair	0 0 9	0 0 6
	and *ad val.*	22½ %	15 %
	Other kinds .....per pair	0 1 6	0 1 0
	and *ad val.*	22½ %	15 %
104	Slippers, not including lawn tennis and gymnasium shoes, soled with indiarubber or felt .....per pair	0 0 9	0 0 6
	and *ad val.*	22½ %	15 %
105	Slippers of felt, with carpet, twine or felt soles..... *ad val.*	33⅓ %	22½ %
106	Shoes or goloshes known as "Plimsolls," with moulded indiarubber soles .....*ad val.*	33⅓ %	22½ %
107	Champion, gymnasiums, yachting and lawn tennis boots and shoes, with moulded indiarubber soles.....*ad val.*	33⅓ %	22½ %
107A	Goloshes and overshoes of all kinds, of rubber *ad val.*	33⅓ %	22½ %
107B	Shoettes and sandals, n.o.e .....*ad val.*	33⅓ %	22½ %
108	Leather belting, including link grip belting of leather, with metal band, for motor cycles and motor cars, belt leather, harness, welting, bridle, strap, legging, bag, and kip other than East India .....per lb.	0 0 4	0 0 4
108A	Belting composed of cotton, jute, or woven fibre, with a backing or edging of leather, provided that the weight of the leather included therein does not exceed one-half..per lb.	0 0 2	0 0 2
109	All hide leathers dressed, n.o.e. ..... ,,	0 0 3	0 0 3
	NOTE.—Any leathers not otherwise enumerated (1) either dressed in sides, or pieces of whatever size, or (2) if in whole skins over 16 ft., are to be classed as hide leather.		
110	Calf skins, being whole skins, however dressed, and 16 ft. spread and under .....per lb.	0 0 1	0 0 1
111	Sheep skins and lamb skins, however dressed, n.o.e. .....per lb.	0 0 3	0 0 3
112	East India kip, dressed ..... ,,	0 0 1	0 0 1
113	Sole, pump, and skirt leather..... ,,	0 0 2	0 0 2
114	Leather, dressed, n.o.e., including kangaroo, and wallabi .....per lb.	0 0 1	0 0 1
115	Leather board or compo ..... ,,	0 0 4	0 0 4
116	,, bags, and leather cloth bags, n.o.e. *ad val.*	30 %	20 %
117	,, chamois .....*ad val.*	30 %	20 %
118	,, manufactures, n.o.e. .....*ad val.*	30 %	20 %
119	Saddlery and harness; whips and whip thongs *ad val.*	30 %	20 %
120	Heel plates, and toe stiffeners, and toe plates *ad val.*	33⅓ %	22½ %
120A	Heels for boots, of wood and leather combined *ad val.*	30 %	20 %
121	Laces, vamps and uppers; also clogs and patten soles.....*ad val.*	33⅓ %	22½ %
122	Leather cut into shapes .....*ad val.*	33⅓ %	22½ %
123	,, leggings .....*ad val.*	33⅓ %	22½ %
124	Portmanteaux; trunks, travelling bags, and brief bags, of leather or leather cloth, 10 in. in length and upwards, and carpet bags *ad val.*	37½ %	25 %

CLASS VIII.—FURNITURE AND HOUSEHOLD FURNISHING.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
125	Basketware and wickerware, n.o.e., and not being furniture .....*ad val.*	30 %	20 %
126	Carpets; druggets; floorcloth; mats; matting; plain and fancy stair oil baize; wood, and fancy oil baize; and oil, and other dado cloths .....*ad val.*	20 %	20 %
127	Furniture, knife, and plate powder, and polish; also floor and linoleum polishes, not being varnishes .....*ad val.*	30 %	20 %
128	Furniture, and cabinetware, n.o.e., and other than iron, or other metal .....*ad val.*	37½ %	25 %
129	Mantelpieces, other than stone .....*ad val.*	37½ %	25 %
130	Upholstery, n.o.e. .....*ad val.*	37½ %	25 %

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
	CLASS IX.—CHINA, GLASS AND EARTHEN GOODS.		
131	Glass: crown, sheet, and common window per 100 superficial feet	Free	Free
132	Bricks, known as firebricks .....*ad val.*	30 %	20 %
133	China, porcelain, and parian ware ....*ad val.*	30 %	20 %
134	Drainage pipes, and drainage tiles ....*ad val.*	30 %	20 %
135	Flooring, wall, hearth and garden tiles..*ad val.*	30 %	20 %
136	Earthenware, stoneware, and brownware *ad val.*	30 %	20 %
137	Filters .....*ad val.*	30 %	20 %
138	Fireclay, ground; and fireclay goods ..*ad val.*	30 %	20 %
139	Glass, plate, polished, colored, and other kinds, n.o.e.	Free	Free
140	Glassware; globes, and chimneys for lamps *ad val.*	30 %	20 %
141	Lamps, lanterns, and lampwick, n.o.e...*ad val.*	30 %	20 %
142	Plate glass, bevelled or silvered; mirrors, and looking glasses, framed or unframed...*ad val.*	37½ %	25 %
142A	Bevelled or silvered glass, other than plate glass .....*ad val.*	37½ %	25 %
	CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS &c.		
144	Cards, playing.....per pack	0 0 6	0 0 6
145	Perfumed spirits, and Cologne water per liquid gall.	1 10 0	1 10 0
146	Clocks, time registers, and time detectors *ad val.*	30 %	20 %
146A	Clock movements and parts of unfinished clocks, provided they have not been taken to pieces to avoid duty	Free	Free
147	Fancy goods, and toys; also sporting, gaming, and athletic requisites, n.o.e., including billiard tables, and billiard requisites; hair and toilet combs.. .....*ad val.*	30 %	20 %
148	Fishing tackle, including artificially baited hooks, other than flies .....*ad val.*	30 %	20 %
149	Jewellery; plate, gold, or silver; plated ware; greenstone, cut or polished ..*ad val.*	30 %	20 %
	NOTE.—Greenstone cut or polished is dutiable at 20% *ad val.* in the general tariff.		
150	Lay figures, busts, and dress stands....*ad val.*	30 %	20 %
151	Magic lanterns, bioscopes, cinematographs, kinetoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto, n.o.e.; also limelight and the like apparatus, including accessories peculiar thereto, except magic-lantern slides .....*ad val.*	30 %	20 %
152	Mouldings, and panels, in the piece, of either wood, plaster pulp, metal, or other material, for picture frames, cornices, walls, or ceilings.....*ad val.*	20 %	20 %
153	Musical instruments .....*ad val.*	30 %	20 %
156	Photographic goods, n.o.e. .....*ad val.*	30 %	20 %
157	Pictures, paintings, drawings, engravings, and photographs, framed or unframed....*ad val.*	20 %	20 %
158	Picture or photograph frames or mounts *ad val.*	30 %	20 %
	NOTE.—Any painting, drawing, or photograph, in any medium, having a value for duty exceeding £5, shall be assessed for duty at £5, plus the value of the frame and mounting, if any, and plus the value of the canvas or other material upon which such painting, drawing, or photograph is made.		
159	Statues, statuettes, casts, and bronzes..*ad val.*	30 %	20 %
160	Tobacco pipes and cases, cigar and cigarette holders and cases, cigarette papers and cases .....*ad val.*	30 %	20 %
161	Watches.....*ad val.*	20 %	20 %
162	Walking sticks.....*ad val.*	30 %	20 %
163	Artificial flies .....*ad val.*	37½ %	25 %
164	Oil, perfumed; also toilet preparations, and perfumery, n.o.e. .....*ad val.*	37½ %	25 %
	NOTE.—The importation of florida water, eau-de-cologne, lavender water, and bay rum, or any colorable imitation thereof is prohibited in the Cook and Northern Islands, except by the written permission of the Collector of Customs at Rarotonga. (Governor's Order of Dec. 17, 1907.)		
	CLASS XI.—PAPER MANUFACTURES AND STATIONERY.		
166	Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion plates; printed advertising matter n.o.e.; also paper bags and wrapping paper or wrappers of all kinds, printed or lithographed; printed or lithographed envelopes or labels .....per lb.	0 0 3⅔	0 0 3
	NOTE.—This shall not apply to trade catalogues or price lists of the goods of firms or persons having no established business in New Zealand.		
166A	Inks, writing; indian ink, liquid....per gall.	0 3 0	0 2 0
167	Paper bags, coarse (including sugar bags) per cwt.	0 11 3	0 7 6
168	Paper wrapping, all kinds, not printed, including blue candle, glazed cap, glazed casings, small hand, lumber hand, tissue, brown, cartridge, and sugar papers .per cwt.	0 7 6	0 5 0
172	Paper hangings	Free	Free
176	Cardboard, pasteboard, strawboard, wood-pulp board, corrugated board, and cloth-lined board, n.o.e. .....*ad val.*	30 %	20 %
177	Cloth-lined, enamelled gelatine, and metallic papers, n.o.e.; also "ivorite," n.o.e...*ad val.*	30 %	20 %
177A	Waxed paper, unprinted, for duplicating machines .....*ad val.*	30 %	20 %
177B	Filter papers, cut to shape, ready for use *ad val.*	30 %	20 %
179	Stationery, and writing paper, n.o.e., carbon paper, also printers' menu, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged or embossed, but otherwise unprinted ....*ad val.*	30 %	20 %
180	Calendars and showcards, all kinds....*ad val.*	37½ %	25 %
181	Cardboard or paper boxes complete; or cardboard or paper, cut, or shaped for, boxes, wrappers, or other receptacles (including match-boxes) .....*ad val.*	37½ %	25 %
182	Directories of New Zealand, or of any part thereof; also covers for directories ..*ad val.*	37½ %	25 %
183	Paper bags, n.o.e. .....*ad val.*	37½ %	25 %
184	Stationery, manufactured, viz.:— Account-books, manuscript-books, scribbling and letter blocks, and books, plain, or ruled; bill-head, invoice, and statement forms; printed or ruled paper, counter-books, cheque, and draft forms; tags, labels not printed or lithographed, blotting-pads, sketch-books, book-covers, copying letter-books, manifold writers, albums (other than for photographs), diaries, birthday books, plain or faint lined ruled books; printed window-tickets; printed, lithographed, or embossed stationery n.o.e., and Christmas, New Year, birthday, Easter, and other cards, and booklets .....*ad val.*	37½ %	25 %
185	Stereotypes, matrices, half-tone and line blocks .....*ad val.*	25 %	25 %
	CLASS XII.—MANUFACTURES OF METAL.		
186	Cartridges (shot) 10 to 24-bore .....per 100	0 3 9	0 2 6
187	Cartridge-cases ..... ,,	0 1 10½	0 1 3
188	Composition-piping .....per cwt.	0 4 2⅔	0 3 6
189	Iron galvanized corrugated sheets.... ,,	0 2 1⅓	0 2 0
190	Iron and other nails, n.o.e., including dog-spikes .....per cwt.	0 3 0	0 2 0
191	Iron, plain galvanized sheet or hoop.. ,,	0 1 9⅔	0 1 6
192	Iron tanks, for every 100 gallons, or fraction of 100 gallons, in holding capacity.....	0 3 0	0 2 6
197	Lead, in sheets.....	Free	Free
197A	Lead, rolled in strips ..... *ad val.*	30 %	20 %
198	Lead piping .....per cwt.	0 4 2⅔	0 3 6
199	Shot..... ,,	0 12 0	0 10 0
199A	Leaden dress weights .....*ad val.*	30%	20%
199B	Engines and machines for mining purposes, i.e. capstan engines for mining shafts; winding engines, hydraulic power, steam, air or electrically driven, including bed plates, foundation bolts and friction clutches, when imported with the engines; drums for winding engines; steam engine for driving mechanical stoker .....*ad val.*	15 %	5 %
200	Machinery, viz.:—Flour milling, including wheat-graders, oil refining, oil boring *ad val.*	5 %	5 %
200A	Refrigerating, dredging, woollen mill, paper mill, rope and twine making, meat preserving, leather splitting.....*ad val.*	15 %	%
201	Printing machines or presses; embossing and bronzing machines; cardboard box making machines, and tools for same; combined numbering and dating machine (hand) *ad val.*	15 %	5 %
201A	Type-casting and type-setting machines *ad val.*	5 %	5 %
201B	Machinery, type-casting, two-pump stereotype metal furnace.....*ad val.*	30 %	20 %
	Casting boxes for use with same .....*ad val.*	5 %	5 %
202	Soda-water machines, also machines for aërating liquids .....*ad val.*	15 %	5 %
202A	Wool waste teasing machine (catalogued as an "improved rag machine") .....*ad val.*	30 %	20 %
202B	Ice-making machines, household.....*ad val.*	30 %	20 %
202C	Machinery, n.o.e., viz.: Grain-lifter and hand truck combined .....*ad val.*	30 %	20 %
203	Steam engines, and parts thereof, for mining (including gold dredging), or gold saving purposes and processes, or for dairying purposes .....*ad val.*	15 %	5 %
203A	Machinery, electric, and appliances, i.e., electric generators and electric motors, including slide rails therefor, electric lamps, including globes for arc lamps, electric transformers .....*ad val.*	15 %	10 %
204	Bicycles, tricycles, and the like vehicles, also finished, or partly finished, or machined parts of the same, n.o.e. .....*ad val.*	30 %	20 %
206	Bill-hooks, bush-hooks, slashers, and hedge knives.....*ad val.*	30 %	20 %
206A	Bits, cattle and horse-drenching .....*ad val.*	30 %	20 %
206B	Axle-greasers, patent automatic.....*ad val.*	30 %	20 %
206C	Lubricators or grease cups for ploughs *ad val.*	30 %	20 %

CLASS XII.—MANUFACTURES OF METAL—continued.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
206D	Conforming press, an appliance for altering the shape of straw hats to fit the head *ad val.*	30 %	20 %
207	Boilers, land and marine, including feed-water heaters, fuel economisers, steam superheaters, and mechanical stokers.....*ad val.*	30 %	20 %
217	Cartridges, n.o.e. .....*ad val.*	30 %	20 %
217A	Cash registering machines .....*ad val.*	20 %	20 %
218	Crab winches, cranes, capstans and windlasses *ad val.*	30 %	20 %
219	Electric batteries and cells; furniture, fittings, instruments and appliances not otherwise enumerated for the generation, transmission, application or utilisation of electricity, or of electric power of any description whatsoever *ad val.*	30 %	20 %
220	Fire arms, all kinds .....*ad val.*	30 %	20 %
220A	Hardware, ironmongery and hollowware, n.o.e. *ad val.*	30 %	20 %
221	Iron pipes, wrought, n.o.e. and wood or fibre pipes exceeding 6 inches in internal diameter; also knees, bends, elbows and other fittings for the same; cast iron pipes exceeding 9 inches in internal diameter, and knees, bends, elbows, and other fittings for the same .....*ad val.*	30 %	20 %
222	Iron castings, malleable, for the manufacture of gate hinges and fastenings .....*ad val.*	30 %	20 %
229	Lawn mowers .....*ad val.*	30 %	20 %
230	Machinery, n.o.e. .....*ad val.*	30 %	20 %
231	Manufactured or partly manufactured articles of metal, or manufactured or partly manufactured articles of metal in combination with any other material whatsoever, n.o.e...*ad val.*	30 %	20 %
232	Steam engines and parts of steam engines, n.o.e .....*ad val.*	30 %	20 %
238	Galvanised iron manufactures, n.o.e., made up from galvanised iron, or from plain sheet iron and then galvanised .....*ad val.*	37½ %	25 %
239	Japanned and lacquered metalware....*ad val.*	37½ %	25 %
239A	Drain stoppers of metal and rubber....*ad val.*	30 %	20 %
239B	Plated caps for umbrellas or walking sticks *ad val.*	30 %	20 %
240	Tinware and tin manufactures, n.o.e...*ad val.*	37½ %	25 %
241	Lead-headed nails and galvanised cup-headed roofing nails .....*ad val.*	20 %	20 %
241A	Nail pullers, for drawing nails from packing cases &c..... *ad val.*	30 %	20 %
241B	Screws, coach, without head..... ,,	30 %	20 %

CLASS XIII.—TIMBER AND ARTICLES MADE FROM TIMBER.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
245	Timber, palings, split .....per 100	0 2 0	0 2 0
	,, posts, split ..... ,,	0 8 0	0 8 0
	,, rails, split..... ,,	0 4 0	0 4 0
	,, sawn, dressed.....100 feet superficial	0 4 0	0 4 0
	,, sawn, rough ..... ,,	0 2 0	0 2 0
	,, shingles and laths ..... .per 1,000	0 2 0	0 2 0
245A	Compo-board, timber with a backing of paper pulp cemented to the timber ..... 100 feet superficial	0 1 0	0 4 0
246	Bellows, n.o.e. .....*ad val.*	30 %	20 %
247	Blocks, wooden tackle.....*ad val.*	20 %	20 %
247A	Broom, mop, hoe, rake and similar handles *ad val.*	20 %	20 %
248	Carriages, carts, drays, wagons, perambulators and the like vehicles, and wheels for the same *ad val.*	30 %	20 %
249	Carriage shafts, spokes and felloes, dressed; bent carriage timber, n.o.e.....*ad val.*	20 %	20 %
250	Cars, wagons and trucks, railway and tramway, and wheels for the same, n.o.e. .....*ad val.*	30 %	20 %
252	Motor vehicles .....*ad val.*	20 %	20 %
253†	Motor-car bodies, or bodies for motor buses, attached or unattached .....*ad val.*	20 %	20 %
253A	Speedometers, whether attached to motor-car chassis or not .....*ad val.*	30 %	20 %

†ORDER OF THE MINISTER OF CUSTOMS AS TO THE VALUE FOR DUTY OF MOTOR-CARS.

(*The New Zealand Gazette* of July 20, 1911.)

(*a*) In order to arrive at the correct basis of value for duty of the bodies and accessories of motor-cars, the invoices for such cars shipped to New Zealand after the 30th September, 1911, shall be expected to show, in addition to the price to be paid for the complete car, a statement showing the price ordinarily charged for home consumption in the country whence exported of the chassis, tires, body, foot-boards, mud-guards, lamps, and any other accessories when sold separately, also the usual and ordinary trade discount on such articles when sold for home consumption in the quantities appearing in the invoice. .

(*b*) A declaration in the following terms shall be made on the face of each invoice by the manufacturer or supplier, or by some person authorized on his behalf:—

I, , manufacturer or supplier of the goods described in this invoice, do hereby declare that the prices shown therein for the complete car and for the several parts as separately stated are, at the present time, not less than the prices charged to purchasers of similar cars and parts when sold for home consumption in similar quantities in this country.

Witness: Signature

Date: Date:

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
255	Doors and sashes, either plain or glazed, with ornamental glass .... *ad val.*	30 %	20 %
256	Woodenware and turnery, n.o.e., and veneers *ad val.*	30 %	20 %

CLASS XIV.—OILS, PAINTS, &c.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
257	Oils in vessels capable of containing one gallon of oil or more—namely, vegetable oils.....	Free	Free
258	Oil—namely, crude petroleum, crude residual oil, once-run shale oil, once-run petroleum oil per gall.	0 0 0½	0 0 0½
259	Oil, n.o.e., including mineral lubricating oil, in vessels capable of containing one gallon or more .....per gall.	0 0 7½	0 0 6
260	Paints and colours, ground in oil or turpentine; also putty, and driers n.o.e.....per cwt.	0 3 0	0 2 6
261	Paints and colours mixed ready for use; also enamel paints n.o.e. .....per cwt.	0 6 0	0 5 0
263	Stearine .....per lb.	0 0 0 9/16	0 0 0¾
264	Varnish and lacquers, including lithographic varnish, gold-size, liquid gold, and other metallic paints; also liquid medium for mixing with metallic paints .....per gall.	0 2 4½	0 2 0
265	Whiting, and chalk .....per cwt.	0 1 2⅝	0 1 0
266	Axle grease and other solid lubricants, petroleum greases, and mixtures of the same with other substances, n.o.e. .....*ad val.*	30 %	20 %
267	Harness oil and composition, leather dressing and belt dressing; also leather revivers and polishes, n.o.e.....*ad val.*	30 %	20 %
268	Oils in vessels having a lesser capacity than one gallon .....*ad val.*	20 %	20 %

CLASS XV.—AGRICULTURAL AND FARM PRODUCTS, &c.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
269	Cattle (horned) .....each	0 10 0	0 10 0
270	Chaff .....per ton	1 0 0	1 0 0
271	Grain—namely, barley..... per 100 lbs.	0 2 0	0 2 0
272	,, and pulse of every kind n.o.e. ,,	0 0 9	0 0 9
273	,, and pulse of every kind when ground or in any way manufactured, n.o.e., including wheat flour .....per 100 lbs.	0 1 2½	0 1 0
274	Horses .....each	1 0 0	1 0 0
275	Onions .....per ton	1 0 0	1 0 0
276	Potatoes..... ,,	1 0 0	1 0 0
277	Prepared calf-meal..... ,,	1 5 0	1 5 0
278	Animals, food for, of all kinds, n.o.e., including horse and cattle spices and condiments, proprietary or otherwise; also hempseed, mawseed, millet-seed, canary-seed, and mixed bird-seed .....*ad val.*	30 %	20 %

CLASS XVI.—MISCELLANEOUS.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
278A	Blue.....per lb.	0 0 1½	0 0 1
283	Candles .....per lb.	0 0 2¼	0 0 1½
288	Cement, Portland, and other structural and building cement .....the barrel	0 4 0	0 2 0
289	Gelatine, isinglass, glue and size .....per lb.	0 0 1½	0 0 1½
290	Matches:		
	Wooden, in boxes containing not more than 60 matches .....per gross of boxes	0 1 6	0 1 0
	In boxes containing over 60 and not more than 100 matches.....per gross of boxes	0 3 0	0 2 0
	In boxes containing more than 100 matches, for every 100 matches or fraction thereof contained in one box....per gross of boxes	0 3 0	0 2 0
	Wax "plaid vestas" in cardboard boxes containing under 100 matches, per gross of boxes	0 1 6	0 1 0
	"Pocket vestas," in tin or other boxes containing under 100 matches, per gross of boxes	0 2 0	0 1 4
	Wax, other kinds, for every 100 matches or fraction thereof contained in one box ..... per gross of boxes	0 3 4½	0 3 2
	Matches of any material other than wood or wax, a duty corresponding to the duty payable on wooden matches.		
	NOTE.—Boxes made of gold, silver, metal, wood or composition, of permanent value when empty, shall, in addition to the duty payable on any matches contained therein, be charged as jewellery or fancy goods.		
291	Paraffin wax .....per lb.	0 0 1	0 0 1
292	Powder, sporting.....	Free	Free
294	Sausage skins and casings, including brine or salt .....per lb.	0 0 3	0 0 3
295	Soap, common yellow and blue mottled per cwt.	0 6 0	0 5 0
296	Spirits, methylated to the satisfaction of the Minister .....per liquid gall.	0 1 2⅝	0 1 0
297	Spirits, cleared from warehouse, methylated, under prescribed conditions, not including the added naphtha or other methylating material per liquid gall.	0 0 6	0 0 6
298	Starch .....per lb.	0 0 2⅝	0 0 2
299	Wax, mineral, vegetable, Japanese and beeswax per lb.	0 0 1	0 0 1
300	Flock .....*ad val.*	10 %	10 %
301	Bags, calico, forfar, linen, flour, bagging, bags and sacks, n.o.e., including filter bags and sheaths .....*ad val.*	30 %	20 %
302	Blacking and boot-gloss and polish .... ,,	30 %	20 %
303	Blacklead ..... ,,	30 %	20 %

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
304	Boats, launches, yachts, also all vessels propelled by means other than oars (when imported in any vessel), including all fittings therefor n.o.e. ... *ad val.*	30 %	20 %
305	Cordage, rope and twine, n.o.e. ... ,,	30 %	20 %
306	Fireworks, n.o.e. ... ,,	30 %	20 %
307	Nets and netting ... ,,	30 %	20 %
308	Soap powder, extract of soap, dry soap, soft soap, liquid soap, soap solutions and washing or cleansing powders, crystals, pastes and liquids ... *ad val.*	20 %	20 %
309	Tarpaulins, tents, sails, rick and waggon covers *ad val.*	30 %	20 %
309A	Bags of textile or felt, all kinds, if printed *ad val.*	37½ %	25 %
310	Brooms, brushes and brushware ... ,,	37½ %	25 %
311	Granite, marble, and other stone, dressed or polished, and articles made therefrom; also imitation stone, dressed or polished, and articles made therefrom, or from cement ... *ad val.*	37½ %	25 %
312	Soap, n.o.e. ... ,,	37½ %	25 %
312A	Buckets, tin, with edges turned over after stamping ... *ad val.*	37½ %	25 %
312B	Wreaths, mourning, including glass covers accompanying same ... *ad val.*	25 %	25 %
	SCHEDULE B.		
	CLASS I.—FOODS, &c.		
313	Almonds and nuts, except walnuts ...	Free	Free
314	Anchovies, salted, in casks, or other containers, capable of holding 28 lbs. net or over ...	,,	,,
315	Arrowroot, sago, tapioca, macaroni, vermicelli, rice-flour, prepared barley-flour, potato-flour, infants' and invalids' farinaceous foods ...	,,	,,
315A	Cocoanut-butter, cocoa or cacao butter, nut-butter, and other refined vegetable butters or fats ...	,,	,,
316	Salt ...	,,	,,
317	Rice, dressed or undressed; also rice meal refuse and rice meal ...	,,	,,
318	Soy, in vessels exceeding 10 gallons capacity ..	,,	,,
	CLASS IV.—NON-ALCOHOLIC BEVERAGES, &c.		
319	Cocoa beans, uncrushed ...	Free	,,
320	Coffee, raw ...	,,	,,
321	Fruit juices, or imitation fruit juices, unsweetened, in containers of 10 gallons capacity or over ...	,,	,,
321A	Ginger, whole, green in brine, imported in bulk ...	,,	,,
321B	Tea in bulk, viz. in packages of 5 lbs. or over, net weight of tea ... per lb.	0 0 2	,,
	CLASS V.—DRUGS, &c.		
322	Acids, viz.: boracic, carbolic, chromic, citric, fluoric, formic, lactic, muriatic, nitric, oleic, oxalic, picric, pyrogallic, salicylic, sulphuric..	Free	,,
323	Concentrated extracts, or essences, in liquid form, or preserved in fat, for the purpose of manufacturing perfumery, when entered to be warehoused in a manufacturing warehouse for the purpose of making perfumery or other articles therein ...	,,	,,
323A	Dextrine, n.o.e. ...	,,	,,
324	Disinfectants ...	,,	,,
325	Drugs and chemicals, viz.:		
326	Carnauba wax ...	,,	,,
327	Catechu ...	,,	,,
328	Cochineal ...	,,	,,
329	Creosote, crude or commercial ...	,,	,,
330	Crude distillates of coal tar or wood, in vessels containing 10 gallons or over, for the manufacture of disinfectants in New Zealand ...	,,	,,
331	Formic aldehyde, and solution thereof ...	,,	,,
332	Fusel oil ...	,,	,,
333	Gall nuts ...	,,	,,
334	Glycerine, crude ...	,,	,,
335	Gums—viz., arabic, benzoin, damar, tragacanth, artificial gum arabic ...	,,	,,
336	Liquefied gases and compressed gases ...	,,	,,
337	Liquorice in blocks of 7 lbs. net and over, or soft liquorice extract in bulk, in tins or other vessels capable of holding 7 lbs. net or over ..	,,	,,
338	Naphthalene, crude or refined ...	,,	,,
339	Saffron ...	,,	,,
340	Strychnine and salts of strychnine ...	,,	,,
341	Sugar of milk ...	,,	,,
342	Sulphur ...	,,	,,
343	Turmeric ...	,,	,,
344	Alum, alum sulphate ...	,,	,,
345	Ammonium chloride, or sal ammoniac, ammonium sulphate ...	,,	,,
346	Arsenic and arsenates ...	,,	,,
347	Borax ...	,,	,,
348	Calcium carbide, chloride, sulphate, sulphite and bisulphite; chlorinated lime ...	,,	,,
349	Carbon bisulphide ...	,,	,,
350	Copper sulphate, or bluestone, oxide of copper	,,	,,
351	Iron sulphates ...	,,	,,
352	Magnesium sulphite and bisulphite ...	,,	,,
353	Manganese oxides ...	,,	,,
354	Phosphorus ...	,,	,,
355	Potash; pearlash; potash, caustic, chlorate, cyanide, nitrate (or saltpetre), permanganate, prussiates, sulphite and bisulphite; metallic potassium ...	Free	Free
355A	Salts of thorium, zirconium, or other rare metals, and solutions thereof, including mixtures of same suited for the manufacture of incandescent mantles ...	,,	,,
356	Silver nitrate in crystals ...	,,	,,
357	Soda acetate, crude; soda ash; soda, arseniate, anhydrous carbonate, caustic, cyanide, bisulphite, hyposulphite, silicate, sulphate, sulphide, sulphite, nitrate, permanganate ...	,,	,,
358	Metallic sodium sodium peroxide ...	,,	,,
359	Zinc chloride ...	,,	,,
	NOTE.—Mixtures of any of the articles enumerated under this schedule as drugs and chemicals with each other, or with chemicals or substances not enumerated, shall, if not provided for elsewhere in the Tariff, be charged as medicinal preparations n.o.e. or chemicals n.o.e. under Schedule A, Class V.		
360	Drugs crude, not powdered and unsuited for use as foods or in the manufacture thereof, viz., barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, gums, balsams, inspissated juices (except opium), seeds, fruit, fruit rinds, pitch, cantharides, ergot; also powdered pyrethrum flowers or Dalmatian powder and powdered hellebore in bulk ...	,,	,,
361	Essential oils (except eucalyptus), cod liver oil, oil of rhodium ...	,,	,,
362	Horse and cattle drenches ...	,,	,,
362A	Insecticides for agricultural uses, also tree washes ...	,,	,,
363	Opium when entered to be warehoused in a manufacturing warehouse for the purpose of making therein approved medicinal preparations ...	,,	,,
364	Scrub exterminators ...	,,	,,
365	Sheep dip, sheep drenches, sheep licks ...	,,	,,
366	Surgical and dental instruments; also the following surgeons', physicians', dentists' and opticians' materials, viz., antiseptic dressings, gauzes, lint, tow, cotton wool, poroplastic felt, adhesive plaster, oiled silk or other fabric, spongio, piline, bandages, catgut and sterilized and other sewings, thermometers; also appliances including splints for wear peculiarly adapted to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body ...	,,	,,
367	Crutches; ear trumpets, ear tubes, and audiphones, for the partially deaf. Opticians' trial cases, lenses and frames, spectacles and magnifying glasses, opthalmoscopes, optometers and other measuring instruments, test cards and diagrams, artificial eyes (demonstration and other) ...	,,	,,
368	Dentists' materials, viz.:—Artificial teeth, tooth crowns, celluloid blanks, base plates, denture strengtheners, gutta percha stick, points, pellets and sheets, rubber dam, amadou absorbent, absorbent paper, rubber in sheets, metal plate, wire, foil, sticks; solder; fusible metal, porcelain powder, and enamel, inlays, modelling composition and wax, investment compound, amalgam and cement; also such other appliances and materials peculiar to surgical or dental use as may from time to time be enumerated in any order of the Minister ...	,,	,,
369	Scientific and philosophical instruments and apparatus, viz.:—Assay balances; laboratory retorts and laboratory flasks and other instruments and apparatus, for chemical analysis and assay work; assay furnaces, including dentists' and jewellers' furnaces; also such instruments and apparatus, suited strictly for scientific and philosophical purposes, as may from time to time be approved by the Minister	,,	,,
	CLASS VI.—CLOTHING AND TEXTILES.		
370	Brace elastic and brace mountings ...	,,	,,
371	Brattice cloth made of jute or hessian ...	,,	,,
372	Bunting, in the piece ...	,,	,,
373	Butter cloth; also cheese cloth and cheese bandages or caps ... *ad val.*	20%	,,
374	Buttons, tapes, waddings, pins, needles ...	Free	,,
375†	Calico, white and grey, also cotton sheetings, in the piece ...	,,	,,
376†	Corduroy, moleskin and plain beaver skin, of cotton, in the piece ...	,,	,,
377†	Coloured cotton shirtings, flannelette shirtings		
378†	Forfar, Dowlas and flax sheeting, when cut up under supervision in sizes not exceeding 47in. by 36in. for making flour-bags, and not exceeding 54in. for lining wool mats ...	,,	,,

† The items enumerated in Nos. 375-378 are now included in No. 379, cotton or linen piece-goods, and unions of the same, n. o. e.

CLASS VI.—CLOTHING AND TEXTILES—continued.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
379	Cotton or linen piece goods and unions of the same, n.o.e., except imitation silks composed of any material or substance whatsoever	Free	Free
380	Fur skins, green or sun dried	,,	,,
381	Gold or silver lace or braid for military clothing, featherstitch braid	,,	,,
382	Hatmakers' materials, viz.:—felt hoods; shellac; galloons; calicoes; spale boards for hat boxes; leathers: silk plush in the piece; linings, when cut up or otherwise, under such conditions as the Minister may prescribe; blocks; moulds; frames; ventilators; and tassels	,,	,,
383	Hessians, plain or striped, and scrim.....	,,	,,
384	Leather cloth, plain colours.....	,,	,,
385	Minor articles (required in the making-up of apparel, boots, shoes, hats, caps, saddlery, umbrellas, parasols and sunshades), enumerated in any order of the Minister, and published in the Gazette	,,	,,
386	Ostrich feathers grown in New Zealand, when returned from abroad dressed or dyed, upon evidence being produced to the satisfaction of a Collector of Customs as to their previous exportation	,,	,,
387	Sailcloth, canvas and unbleached double-warped duck, in the piece.....	,,	,,
388	Sewing cottons, silks and threads; angola mendings not exceeding 45 yards in length; crewel, flourishing, embroidery, darning, knitting and crochet threads, of silk, linen or cotton, or unions of the same, plain or fancy; macrame thread or macrame twine.....	,,	,,
389	Silk for flour dressing, in the piece.....	,,	,,
390	Silk twist (shoemakers' and saddlers').....	,,	,,
391	Staymakers', binding, eyelets, corset-fasteners, jean, ticks, lasting, sateen and cotell; also corset shields and busk protectors	,,	,,
392	Tailors' trimmings, viz.:—haircloth; plain or coloured imitation haircloth; canvas; buckram; wadding and padding; silk, worsted and cotton bindings and braids; stay bindings; Russia braids; shoulder-pads; buckles; silesias; drab, slate and brown jeans; pocketings; slate, black and brown dyed unions and linens; Verona and Italian cloth, of cotton or wool, or unions of the same; also such other lining materials as may be approved by the Minister	,,	,,
393	Tubular woven cotton cloth in the piece for meat-wraps .....*ad val.*	20%	,,
394	Umbrella-makers' materials, viz., reversible and levantine silk mixtures, gloria, and satin de chene, of not less than 44 in. in width; alpaca cloth, with border; zanella cloth, with border; also other piece-goods on such conditions as the Minister may approve; stick runners, notches, caps, ferrules, cups, ribs, stretchers, tips and rings	Free	,,
395	Union textiles n.o.e., in the piece, the invoice value of which does not exceed 6d. per yard when cut up, and made into shirts or pyjamas, under such conditions and regulations as the Minister may prescribe	,,	,,
396	Waterproof material in the piece, having within, or upon it, a coating of indiarubber..	,,	,,

CLASS VII.—LEATHER, AND ARTICLES USED IN LEATHER MANUFACTURES.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
397	Boot elastic.....	Free	Free
398	Bootmakers' linings, canvas, plain or coloured, bag and portmanteau linings of such materials, qualities and patterns as may be approved by the Minister	,,	,,
398A	Boots, shoes, shoettes, sandals, clogs and pattens, slippers and goloshes—namely, children's, Nos. 0 to 6 .....*ad val.*	10%	,,
398B	Cork soles and sock soles; moulded shoe and slipper soles of rubber .....*ad val.*	10%	,,
399	East India kip, also hides, crust or rough tanned, but undressed	Free	,,
400	Goat-skins and kid-skins, however dressed.. ..	,,	,,
401	Grindery — namely, button fasteners, and staples, eyelets, and hook-eyelets, and eyelet rings; tingles; spikes for running or cricketing shoes; boot protectors; wood or rubber heels or knobs; leather toe-tips, "Wells" patent or a similar make, stiffeners or toes moulded ready for use, copper toes, boot stretchers and trees, hollow-fillers, japanned toe-tips; legging springs and stiffeners; lasting tacks, pegs, brass rivets, iron rivets; brass, iron and copper cut-bills; steel points; sparrow bills; wrought, cut and malleable hob-nails; Hungarian nails; wrought and cut tip-nails; iron or wooden lasts; rivetting stands for iron lasts; sole, heel, stiffening and toe-cap knives; shoemakers' wax; heel-balls; bristles, hemp and flax; rubber solution or cement; welting cut into strips or in coils ready for use; shoemakers' binding or beading; welting leather cut into strips not exceeding 1 in. in width; webbing; curriers' and bootmakers' inks or stains; bootmakers' sectional cutting boards; glass or emery paper, or cloth, on sheets, in rolls, or cut into shapes.....	Free	Free
402	Hogskins.....	,,	,,
403	Kangaroo and wallaby skins, undressed	,,	,,
404	Leather, japanned or enamelled	,,	,,
405	Saddle-trees.....	,,	,,
406	Saddlers' ironmongery (except bit and stirrup-irons), hames, and mounts for harness; straining, surcingle, brace, girth, and roller webs; collar check, and the same article plain, of such quality as may be approved by the Minister; legging-buckles	,,	,,
407	Metal articles required to complete riding or driving harness, or saddlery, to be repaired or made in the colony	,,	,,
408	Tanning materials, crude	,,	,,

CLASS VIII.—FURNITURE, &c.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
409	Blind webbing and tape.....	,,	,,
410	Worsted covered cord and solid glace cord for venetian and other blinds	,,	,,
411	Upholsterers' materials, viz.—webbing, hair-seating, imitation hair-seating; curled hair; gimp, and cord of wool, cotton, or silk tufts and studs	,,	,,
412	Chair canvas	,,	,,

CLASS IX.—CHINA, GLASS, &c.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
412A	Bottles, empty, plain stone; also empty plain glass, not being cut or ground; jars, plain glass, and earthen jars, up to 3 inches diameter at the mouth	,,	,,
413	Earthen or glass roofing tiles; ridging or finials; also roofing slates	,,	,,
414	Glass plates (engraved) for photo-lithographic work	,,	,,
415	Item abolished.		
416	Jars or other dutiable vessels containing free goods, or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained in them	,,	,,
417	Lamps, miners' safety, and glasses therefor; lamps peculiarly adapted for use on harbour beacons and lighthouses, also appliances peculiar to such lamps; side lights and head lights especially suited for the use of ships; binnacle lamps for ships.....	,,	,,

CLASS X.—FANCY GOODS, &c.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
418	Action work and keys, in frames or otherwise, iron or metal piano frames for manufacture of organs, harmoniums and pianos; organ pipes and stop-knobs	,,	,,
419	Articles, being exhibits for public display only in public museums, whether purchased under bond or directly imported by, or for presentation to such museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable	,,	,,
419A	Artists' materials, viz.:—Canvas in the piece, or on stretchers, oiled paper or drawing paper in sheets or blocks, colors, brushes, palettes, and palette knives.....*ad val.*	10 %	,,
420	Cigarette papers entered to be warehoused in any licensed tobacco manufactory for the manufacture therein of cigarettes	Free	,,
420A	Films for bioscopes, cinematographs, and kinetoscopes.....	,,	,,
421	Microscopes and telescopes and slides, and lenses for same	,,	,,
422	Paintings, statuary, and works of art, whether purchased under bond or directly imported by, or for presentation to any public institution or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of; statuary or works of art, whether purchased under bond, or directly imported for display in any public park or place, on conditions prescribed by the Minister	,,	,,
423	Paintings or pictures painted or drawn by New Zealand students within three years of the time of their departure from the colony for the purpose of undergoing a period of tuition abroad for the first time, upon evidence being produced to the satisfaction of a Collector of Customs.....	,,	,,
423A	Photographic cameras and lenses, including focussing cloths and camera covers....*ad val.*	10 %	,,
424	Photographs of personal friends in letters or packets	Free	,,
425	Precious stones, cut or uncut, if unmounted ..	,,	,,
425A	Sensitized surfaces and albumenized paper, plain, not being postcards or other stationery *ad val.*	10 %	,,
425B	Slides for magic lanterns.....	Free	,,

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
	CLASS XI.—PAPER, &c.		
	(NOTE.—In every case where exemption from duty is governed by a size, the equivalent area shall be exempt under like condition.)		
426	Bookbinders' materials, viz., cloth, leather, thread, headbands, webbing, end-papers, tacketing-gut, marbling colours, marble paper, blue or red paste for ruling ink, staple-presses, wire staples, staple sticks	Free	Free
426A	Butter paper (known as vegetable parchment paper), and waxed paper, unprinted	,,	,,
	NOTE.—Butter paper or waxed paper printed shall be charged as wrapping paper or wrappers of all kinds printed or lithographed (Schedule A, *Class XI.*)		
427	Cardboard, pasteboard, wood-pulp board and corrugated board, of size not less than that known as "royal," and weighing not less than 2 oz. per sheet of "royal" size; also strawboard of size not less than that known as "royal" and weighing not less than 3 ozs. per sheet of "royal" size	,,	,,
427A	Cardboard boxes, material for, viz.:—Gold and silver paper, plain or embossed; embossed paper in strips; gelatine or colored papers; known as "box papers" ..... *ad val.*	20 %	,,
427B	Cartridge drawing paper	Free	,,
428	Celluloid, plain, in sheets, n.o.e.	,,	,,
429	Cloth-lined boards, not less than "royal" size	,,	,,
430	Cloth-lined paper and enamelled, gelatine and metallic paper, of not less than "demy;" also "ivorite" of size not less than "demy"	,,	,,
430A	Copying paper, medium and larger sizes, in original mill wrappers and labels	,,	,,
431	Copy books, having printed headlines on each page; also drawing books ..... *ad val.*	10 %	,,
432	Ink, printing ..... *ad val.*	10 %	,,
433	Masticated para	Free	,,
434	Millboard and bookbinders' leather board	,,	,,
434A	Paper, hand made or machine made, book or writing, when in original wrappers, of sizes not less than the size known as "demy," and not being a wrapping wrapper, or of the same quality as a wrapping paper	,,	,,
434B	Paper, printing ..... *ad val.*	20 %	,,
435	Printed books, papers and music, n.o.e., excepting advertising matter	Free	,,
435A	Sunday school tickets and reward cards, being scriptural or religious motto cards, not exceeding 5d. per doz. invoice value, and not exceeding 6 in. by 4 in. in size, and having no reference upon them to Christmas, New Year, Easter or Birthdays	,,	,,
	CLASS XII.—METALS.		
435B	Adding and calculating machines	,,	,,
436	Agricultural machines and agricultural implements, n.o.e.; also parts peculiar to the manufacture or repair of agricultural machines and implements, viz., chaffcutting knives, fittings for threshing mills, forgings or castings for ploughs, discs for harrows, plough-shares, mould-board plates and steel share-plates cut to pattern, skeith-plates, tilt rakes, also reaper-knife sections or fingers, finished brass and steel springs, hay knives	,,	,,
	NOTE.—Agriculture as applied to the tariff shall include horticulture and viticulture.		
436A	Anchors ..... *ad val.*	10 %	,,
437	Artificers' tools n.o.e., not including brushes or brushware; also the following tools—viz., axes and hatchets, spades, shovels, forks, picks, mattocks, quartz and knapping hammers, scythes, sheep shears, reaping hooks, soldering irons, paperhangers' scissors, butchers' saws or cleavers; measuring bands or tapes, coal cutters and air picks	Free	,,
437A	Axles, axle-arms, and axle-boxes	,,	,,
438	Bellows nails	,,	,,
438A	Bicycles and tricycles, fittings for—viz.: Rubber tyres, pneumatic tyres, outside covers of rubber, and inner tubes, handle grips, pedal rubbers; also the following articles when not plated, japanned, enamelled, or varnished, viz.: drop forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), forks, stays, handle bars, and seat pillars, unbuilt bracket shells, fork and stay ends, fork tips, bridges, crowns, and lugs; also ball heads complete when not brazed, including all plated parts. Hubs complete, plated or otherwise, sprockets, chain, and chain wheels, whether plated or not, bottom brackets complete, including axles, cups, cranks and pedals, plated or otherwise ..... *ad val.*	20 %	,,
	NOTE TO NO. 438A.—Rubber and pneumatic tyres, and outside covers of rubber and inner tubes are free in the general tariff.		
439	Beekeepers' tools, implements, and apparatus—viz., metal fittings for beehives, bee smokers, wax extractors, rubber gloves, gloves of textile soaked in oil, queen cages, comb foundation, foundation machines, honey knives, honey extractors, queen rearing outfits, wax presses, tools peculiar to the use of beekeepers	Free	Free
439A	Blacksmiths' anvils, forges and fans ..*ad val*	10 %	,,
440	Bolts, and bolt ends, up to 24 inches in length; nuts, blank or screwed nuts, black or finished nuts	Free	,,
441	Brass, copper, and tin, in pigs, bars or sheets; also tinned hoops	,,	,,
442	Brass or metal tubing and stamped work, in the rough	,,	,,
442A	Caps percussion ..... *ad val.*	10 %	,,
443	Card clothing, for woollen-mills, and for paper-mills	Free	,,
443A	Castings for ships, also propeller screws, including only bosses and blades ..... *ad val.*	20 %	,,
443B	Chains, iron, plain or with hook, swivel or ring attached ..... *ad val.*	10 %	,,
444	Copper, brass, and composition rod, bolt, sheathing and nails, copper sheets perforated	Free	,,
445	Couch-roll jackets, machine wires, beater-bars, and strainer-plates, for paper-mills	,,	,,
446	Crucibles	,,	,,
446A	Electrical materials—viz., insulated cable and wire, carbon in block, sheet or rod, arc lamp carbons; mica, vulcanite and other insulating material, rubber or gutta percha solutions, insulating tape	,,	,,
446B	Electricians' portable testing sets	,,	,,
447	Emery grinding machines and emery wheels	,,	,,
447A	Empty iron drums, not exceeding 10 gallons capacity	,,	,,
448	Engineers', and all metal, or wood, or stone workers' machine tools or hand tools, not including brushes or brushware, engineers' taper pins	,,	,,
448A	Engine governors ..... *ad val.*	10 %	,,
448B	Eyelets	Free	,,
448C	Fire engines, chemical fire engines and chemical fire extinguishers: also fire hose and couplings therefor, portable fire escapes, fire ladders, fire reels and firemen's helmets, if declared to the satisfaction of the collector for the use of a fire brigade ..... *ad val.*	10 %	,,
448D	Fish hooks, unmounted and without attachments	Free	,,
448E	Gas engines and hammers, and oil engines *ad val.*	20 %	,,
448F	Galvanising baths, welded	Free	,,
449	Glassmakers' moulds	,,	,,
449A	Hydraulic wheel presses	,,	,,
449B	Indiarubber tubing, in short lengths, for handles of tennis racquets, cricket balls &c. *ad val.*	20 %	,,
449C	Iron boiler-plates and unflanged end plates for boilers; boiler tubes not exceeding 6 in. in internal diameter, and unflanged; expansion rings; furnace flues ..... *ad val.*	20 %	,,
449D	Iron pipes, wrought, and wood and fibre pipes, not exceeding 6 in. in internal diameter; also knees, bends, elbows, and other fittings for same; cast-iron pipes not exceeding 9 in. in internal diameter, also knees, bends, elbows, and other fittings for the same; syphon-traps for iron pipes, being plain casings, and not exceeding 9 in. internal diameter; wrought-iron boring, casing, and lining tubes for oil boring and well-sinking purposes ..... *ad val.*	20 %	,,
450	Iron, pig	Free	,,
450A	Iron, plain black—viz., sheet, plate, hoop, rod, bolt, bar, angle, tee, channel, plain iron rolled girders; rolled checquered plates; shafting, plain rolled or plain turned, but otherwise unwrought ..... *ad val.*	20 %	,,
450B	Iron and steel cordage ..... *ad val.*	20 %	,,
451	Lead, in pigs and bars	Free	,,
451A	Locomotive wheels and tyres, including wheels and tyres for railway or tramway passenger cars, locomotive wheels and axles combined, coil, spiral and voluto springs, suited for the manufacture of locomotives, straight air pressure brakes specially suited for use on railway or tramway carriages	,,	,,
452	Machine saw blades, saw sharpening machines	,,	,,
452A	Machinery—viz., dairying machinery (including cream-separating machines; also coolers)	,,	,,
452B	Vacuum pumps for milking machines when imported along with the machine to which they belong	,,	,,
452C	Machinery, mining and gold saving; also briquette-making and coal washing machines, rock-breaking machines, Trommel's stamper batteries, ore feeders, grizzly bars, steel shoes and dies, ore-crushing rolls, ball mills, grinding pans, tube mills, concentrators and rubber endless belts for same, battery screening, woven or punched; also the following machines, materials and appliances when		

CLASS XII.—METALS—continued.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
	imported for mining purposes—viz., air compressers not including the motive power for charging the same; chain links and rollers for conveyor belts of rubber or fibre; electric exploders; fans for mine ventilation; filter presses, fuel economisers, sand pumps; sinking pumps: solution pumps made wholly of metal; steam pumps having a capacity exceeding 5,000 gallons per hour; turbine pumps; shaft signalling gear; steel or iron head frames for mining shafts; battery blankets not exceeding 3 ft. wide; material for filter cloths and plush or other cloth for gold saving ..... *ad val.*	10 %	Free
	NOTE.—Concentrators and rubber endless belts for same are to remain free of duty after March 31, 1908.		
452D	Machines for sorting and grading potatoes....	Free	,,
453	Medals, including only old or secondhand war medals, humane societies' and other similar medals, also old coins	,,	,,
454	Metal fittings for trunks, portmanteaux, travelling bags, leggings, bags and satchels ..	,,	,,
454A	Metal sheaves, grooved metal pulleys..*ad val.*	10 %	,,
455	Metal tubes in the rough, having a slit through their whole length, suited for the manufacture of fenders, bedsteads, gates and the like articles	Free	,,
455A	Metal wire of all kinds, plain; metal cordage n.o.e. not being gold or silver: also barbed fence wire and fencing staples.....	,,	,,
455B	Metal wove wire and metal gauze; also wire netting and expanded metal latning or fencing in the piece ..... *ad val.*	10 %	,,
455C	Metallic capsules ..... *ad val.*	10 %	,,
455D	Meters, gas or electricity, being household supply meters	Free	,,
455E	Meters, water.....	,,	,,
455F	Motor engines for bicycles .....*ad val.*	20 %	,,
456	Moulders' chaplets and dowels.....	Free	,,
457	Perambulators and the like vehicles, fittings for, n.o.e.	,,	,,
457A	Perforated or cellular sheet zinc or iron *ad val.*	10 %	,,
457B	Portable engines on four or any greater number of wheels, with boiler of locomotive type; also traction engines .....*ad val.*	10 %	,,
457C	Printing type and printing materials n.o.e., suited only for the use of printers.....*ad val.*	10 %	,,
457D	Rails for railways and tramways, including layouts, points and crossings for the same; fish plates; also creep-clips, tie-irons, bearing-brackets, and bed-plates, being rail-fastenings *ad val.*	20 %	,,
458	Rivets and washers	Free	,,
458A	Rock drills, diamond drills and drill sharpeners	,,	,,
459	Set screws, engineers' studs and split pins	,,	,,
459A	Sewing, knitting and kilting machines.....	,,	,,
459B	Sewing machines for sewing gas mantles in course of manufacture.....	,,	,,
459C	Spray pumps not being syringes	,,	,,
459D	Steam or hydraulic pressure and vacuum gauges, pressure indicators or pressure gauges for gas or oil engines.....*ad val.*	10 %	,,
460	Speed indicators (engineers') for testing machinery ..... *ad val.*	10 %	,,
460A	Surveyors' instruments—viz., steel bands, chains, measuring tapes, field instruments, and draughtsmen's drawing instruments ..*ad val.*	10 %	,,
460B	Telephones..... ,,	10 %	,,
461	Tacks and nails 1 in. and under	Free	,,
462	Tea packing lead	,,	,,
463	Tinsmiths' fittings and furniture, including stamped or blocked tin or copper, planished or unplanished	,,	,,
463A	Water waste detectors, Rodda's, made of vulcanite, for detecting leaks in water mains..	,,	,,
463B	Welded and flanged boiler furnaces, plain or corrugated .....*ad val.*	10 %	,,
464	Zinc, plain sheet	Free	,,
465	Zinc plates or copper plates for photolithographic work	,,	,,

CLASS XIII.—TIMBER &c.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
466	Ash, hickory and lancewood timber, unwrought	,,	,,
467	Blacksmiths', brasiers', assay and treadle power bellows	,,	,,
468	Carriage or cart makers' materials—viz., shafts, spokes and felloes in the rough; hubs, all kinds; poles if unbent and unplaned, all kinds; bent wheel rims	,,	,,
468A	Chassis for motor vehicles whether attached or unattached to such vehicles, including wheels therefor, metal or wood panels, in the rough (even if painted with rust preventative), for making motor car bodies	,,	,,
468B	Churns	,,	,,
469	Lignum-vitæ	,,	,,
470	Material for the manufacture of carriages, carts, drays and wagons, motor cars or vehicles and railway cars or wagons—viz., springs, truck pedestals, mountings, trimmings, hinges, tyre bolts, shackle holders, step treads, rubber cloth; rubber tyres, pneumatic tyres, rubber, outer covers of rubber, inner tubes; also iron or metal fittings (except steps, lamp irons, dash irons, seat rails and fifth wheels) for the manufacture of carriages, carts, drays and wagons (other than motor bicycles or railway or tramway cars or wagons).....	Free	Free
470A	Tramway cars, fittings for, viz. :—		
	Brake springs .....*ad val.*	30 %	20 %
	Elliptic springs, imported separately.....	Free	Free
	Elliptic springs, combined with stirrup bolts or other attachments .....*ad val.*	30 %	20 %
	Stirrup bolts .....*ad val.*	30 %	20 %
470B	Pegwood in strips, for making boot sprigs	Free	Free
471	Sieves, hair.....	,,	,,
472	Wooden handles for tools	,,	,,

CLASS XIV.—OILS, &c.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
473	Oils in vessels capable of containing one gallon of oil or more—viz., Refined mineral oils not exceeding in specific gravity ·870 at 60 deg. F.; fish, penguin, mutton bird, seal and whale oils	,,	,,
	NOTE.—Mixtures of mineral or vegetable oils, with each other, or with fish, penguin, mutton bird, seal, whale, or other oils, shall be charged with duty (1) if imported in vessels capable of containing one gallon of oil or more, as oil n.o.e. including mineral and lubricating oil (Class XIV. Schedule A.) (2) if imported in vessels having a lesser capacity than one gallon, 20% *ad val.*		
473A	Paints and colours n.o.e. .....*ad val.*	10 %	,,
474	Turpentine; turpentine substitute composed of volatile mineral oils, or of volatile mineral oils in combination with turpentine, or other volatile vegetable oils; liquid driers; terebene	Free	,,
475	Wood naphtha	,,	,,

CLASS XV.—AGRICULTURAL FARM PRODUCTS, &c.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
476	Linseed	Free	Free

CLASS XVI.—MISCELLANEOUS.

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
477	Apparatus, appliances, articles, and materials for educational purposes, as may be approved by the Minister, and under conditions prescribed by him.....	,,	,,
478	Baggings, bags, or sacks, of jute or hessian; also cornsacks	,,	,,
479	Bags made of New Zealand tow or flax	,,	,,
479A	Belting, for driving machinery, other than leather belting, and not being cordage or rope *ad val.*	10 %	,,
479B	Binder twine .....*ad val.*	10 %	,,
479C	Bricks, other than fire bricks	Free	,,
480	Candle-nuts, and candle-nut kernels	,,	,,
480A	Candle-wick	,,	,,
481	Canvas aprons and elevators, for reapers and binders	,,	,,
481A	Canvas, india-rubber, or other hose, tubing or piping, armoured or otherwise, flexible metal hose, tubing or piping .....*ad val.*	20 %	,,
482	Charts and maps	Free	,,
483	Confectioners' moulding starch	,,	,,
483A	Cork, cut: bungs, fishermen's cork floats, also plain unornamental stoppers of every description for bottles, jars and casks .....*ad val.*	10 %	,,
484	Cotton and other waste, engineers'	,,	,,
485	Diving dresses, and dresses suited solely for use in poisonous gases or smoke, with apparatus peculiar thereto	,,	,,
486	Dyes; dye stuffs; and dyeing materials, crude	,,	,,
486A	Engine packing, including metallic	,,	,,
486B	Felt sheathing .....*ad val.*	10 %	,,
486C	Field glasses of foreign manufacture imported in British cases.....	Free	,,
	[Not to be separately classified unless separately imported.]		
486D	Gum boots, half knee, knee or thigh, the soles of which may be either leather or rubber	,,	,,
486E	Hatters' ribbons when cut into lengths not exceeding 38 in. before importation or in bond	,,	,,
487	Hawsers of 12 in. or over	,,	,,
488	Honey and brown Windsor soap composition ..	,,	,,
489	Indiarubber gloves, indiarubber valves for pumps	,,	,,
490	Manures	,,	,,
491	Marble, granite, and other stone, hewn or rough sawn, not dressed or polished	,,	,,
492	Netmakers' cotton twine, nets, seine fishing....	,,	,,
493	Official supplies for consular officers of countries where a similar exemption exists in favour of British consuls.....	,,	,,
494	Paper-makers' felts, felt for lining boots or slippers, when cut up under supervision into boot or slipper shapes.....	,,	,,
495	Passengers' baggage and effects, including only wearing apparel and other personal effects that have been worn or are in use by persons arriving in the colony; also implements, instruments, and tools of trade, occupation, or		

No.	Articles.	General Tariff. £ s. d.	Tariff on Goods the Produce or Manufacture of some part of the British Dominions. £ s. d.
	employment, of such persons, not exceeding £50 in value, and household or other effects not exceeding £100 in value, which have been in use for twelve months prior to embarkation by the persons or families bringing them to the colony, and which are not intended for any other person or persons, or for sale; also cabin furnishings belonging to such persons not exceeding in value £10	Free	Free
	Provided that goods falling within the above exemption may be admitted free, only, if imported within two years of the first arrival in the colony of the persons or families by whom they have been used.		
496	Plaster of Paris	,,	,,
497	Powder, viz.: blasting powder and blasting meal	,,	,,
498	Returned empties which are identified as such to the satisfaction of a Collector of Customs	,,	,,
499	Shipbuilders' models of vessels suited only for exhibition	,,	,,
500	Ship chandlery, n.o.e	,,	,,
501	Ships' rockets, blue lights, danger-signals and rocket life-saving apparatus	,,	,,
501A	Shot, chilled iron, for dressing stones	,,	,,
502	Stones, mill, grind, oil and whet	,,	,,
503	Tobacco for sheep wash or for insecticide, after being rendered unfit for human consumption to the satisfaction of the Minister	,,	,,
504	Treacle or molasses, mixed with bone-black in proportions to the satisfaction of the Minister	,,	,,
504A	Typewriters and typewriting ribbons	,,	,,
504B	Wax, bottling	,,	,,
505	Wool packs and wool pockets	,,	,,
506	Yarns, viz.:—coir, flax, jute and hemp	,,	,,
507	Articles and materials (as may from time to time be specified by the Minister) which are suited only for, and are to be used solely in, the fabrication or repair of goods within the colony. All decisions of the Minister in reference to articles so admitted free to be published from time to time in the "Gazette"	,,	,,
508	And all articles n.o.e	,,	,,

GOODS WHOSE IMPORTATION IS PROHIBITED.

508A Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol, or penitentiary; also goods similar in character to those produced in such institutions when sold or offered for sale by any person, firm, or corporation having a contract for the manufacture of such articles in such institutions, or by any agent of such person, firm, or corporation, or when such goods were originally purchased from or transferred by any such contractor.

EXPORT DUTY ON TIMBER.

	s.	d.
White-pine and kahikatea timber:		
Logs, round ... per 100 ft. superficial	5	0
,, cut in half ... ,, ,,	5	0
,, squared with axe or saw, 10 ins. by 10 ins. or its equivalent or over ... per 100 ft. superficial	5	0
Flitches exceeding 12 ins. wide and 4 ins. thick, or its equivalent, and less than the equivalent of 10 ins. wide and 10 ins. thick ... per 100 ft. superficial	3	0
Provided that no duty shall be levied on flitches unless they exceed 4 ins. in thickness.		
Kauri timber:		
Logs, round ... per 100 ft. superficial	5	0
,, cut in half ... ,, ,,	5	0
,, squared with axe or saw ... ,, ,,	5	0
Flitches, exceeding 30 ins. in width and 9 ins. in thickness, or its equivalent ... per 100 ft. superficial	3	0

EXPORT DUTY ON GOLD.

(Section 4, "The Customs Duties Consolidation Act, 1882.")

"Upon every ounce troy weight of gold, of the fineness of 20 carats and upwards, and so in proportion for any less quantity than an ounce, of such fineness as aforesaid, 2s.: and so in proportion upon every ounce or part of an ounce of gold of a less degree of fineness than 20 carats.

"The term 'gold' in this Act means and includes gold in its natural state, or any substance containing gold, gold-dust, and all other gold whether wrought or unwrought, except coined gold issued from the mint at London, or from either of the branches thereof in Australia, or of any foreign State, articles of plate, jewellery, or ornament actually worn upon the person, or made elsewhere than in the colony."

Duty only to be levied in the North Island of New Zealand.—Section 15, "The Gold Duty Abolition and Mining Property Rating Act, 1890."

ORDER IN COUNCIL DATED 18TH APRIL, 1906, RELATING TO DRAWBACK OF DUTY ON GOODS EXPORTED FROM NEW ZEALAND.

(*New Zealand Gazette*, 26th April, 1906.)

In pursuance and exercise of the powers and authorities conferred on him by Section 9 of "The Customs Duties Consolidation Act, 1882," and Section 9 of "The Customs and Excise Duties Act, 1888," and of all other powers and authorities enabling him in this behalf, His Excellency the Governor of the Colony of New Zealand, acting by and with the advice and consent of the Executive Council of the said colony, doth hereby revoke, as on and from the 1st day of July, 1906, all Orders in Council made under the above-recited sections with respect to drawback of duty on goods exported from New Zealand, and in lieu thereof doth order that on and after the said 1st day of July, 1906, there shall be allowed on all goods exported from New Zealand (except as otherwise specified in this Order in Council) a drawback of duty as set forth hereunder, viz:

CLASS A.

1.—On goods exported from New Zealand which have paid duty upon importation, either *ad valorem* or according to specific rates, and whether in original packages or repacked: The full duty paid upon importation.

2.—On goods exported from New Zealand which are partially composed of materials upon which duty was paid upon importation, either *ad valorem* or according to specific rates: The full duty paid on such materials.

CLASS B.

	£	s.	d.
On sugar contained in jam manufactured in New Zealand: For every ton, net weight, of such jam exported	2	6	8
On sugar contained in preserved fruit manufactured in New Zealand: For every ton, net weight, of such preserved fruit	0	19	5
On sugar contained in candied peel manufactured in New Zealand: For every ton, net weight	2	6	8

On sugar contained in preserved milk manufactured in New Zealand: ½d. per lb. computed on the proportion of 4·32 lb. of sugar for each one doz. 1 lb. tins of milk.

No drawback shall be paid in respect of any entry made for the exportation of New Zealand manufactured jam, or preserved fruit, or candied peel, unless the quantity exported at any one time amounts to or exceeds 5 cwt. net weight, or, in respect of any entry made for the exportation of New Zealand manufactured preserved milk, unless the quantity exported at any one time amounts to or exceeds 480 lb. net weight.

CLASS C.

There shall be allowed on the exportation of New Zealand brewed beer in bottles, a drawback of the excise duty paid thereon, if the collector is satisfied that the claim for drawback is genuine: Provided that no drawback shall be allowed on less than four cases containing each six dozen reputed pints, or the equivalent quantity in reputed quarts, in any one shipment.

And, with the like advice and consent as aforesaid, the Governor doth hereby approve of the following regulations and conditions under which the drawbacks hereinbefore provided for may be allowed, that is to say:

1.—Written notice of not less than six clear working hours shall be given of intention to export goods for drawback, and exporters shall pay to the Collector a charge of 1s. 6d. per hour, or any portion of an hour, for the time an officer is employed under these regulations, whether in respect of goods in original packages or repacked, together with any expense incurred as certified by the Collector; and no debenture shall be passed for payment until such expenses have been paid.

2.—No drawback shall be paid on goods exported for ships' stores (excepting New Zealand brewed beer as specified under Class C) and stores for war-ships which cannot be conveniently obtained out of a bonded warehouse; nor shall any drawback be paid upon second-hand goods, or upon such goods as are debarred from drawback of duties under any of the Customs Acts (1).

3.—No drawback shall be allowed on any repacked goods which are not entered for export within three years of the date of their importation.

4.—In the case of private parcels exported by parcel post, a drawback bond shall not be required.

5.—The drawback on repacked goods subject to *ad valorem* rates is to be calculated to the nearest penny, *e.g.*:

Drapery, invoice value £4 6s. 8d. + 10 per cent. = £4 15s. 4d. at 20 per cent. = drawback 19s. 1d.

6.—The drawback claimed on any tariff item must on any one entry amount to or exceed one shilling. Claims for less than one shilling cannot be recognised.

7.—The following goods may, at the discretion of the Collector, be admitted to drawback:

(1) Goods which are intrinsically of the same value as when imported, but which are found to have no market within New Zealand:

(2) Goods which have been set up solely for the purpose of inspection or of temporary exhibition.

8.—Drawback shall only be allowed upon articles covered by Class A when the same are goods known to have been produced or manufactured outside of the Colony of New Zealand or of its dependencies.

9.—At the time of passing export entry for drawback on goods included in Class A the proper officer may at his discretion require a summary, in such form as he may demand, of the particulars appearing on the invoices connected with any entry, and shall also require to be produced the invoice or invoices which were produced at the time when the goods were entered for duty, except (1) when the amount of drawback on any one item on any entry amounts to less than one pound sterling, or (2) where goods have changed hands in New Zealand or otherwise lost their identity with the invoice produced upon importation; in which cases the Collector may at his discretion dispense with the production of such invoice or may require such evidence of quantity or value, or such summary of particulars as he may deem necessary.

10.—In respect of goods manufactured in New Zealand upon which drawback is allowed, the following certificate shall be made upon the export entry by the examing officer:

"I hereby certify that I have examined the goods specified in this entry, and find that it contains a true account of the said goods, and that they are to the best of my knowledge and belief, goods of New Zealand manufacture, and that the claim for drawback made in respect thereof is genuine."

11.—The debenture for payment of drawback shall be in the form numbered 10 in Schedule A to "The Customs Laws Consolidation Act, 1882," and shall be made out in duplicate, signed, declared to, and presented to the Collector for payment by the person entitled to the drawback.

12.—No debenture shall be paid until the expiration of seven days after the departure from New Zealand of the vessels upon which the drawback

(1) Extract from Section 9, "Customs Duties Consolidation Act, 1882": "No drawback of duty shall be allowed on spirits, cordials, liqueurs, bitters, tobacco, cigars, cigarettes, snuff, opium, wine, coffee (ground), chicory, spices, perfumery, and jewellery; nor shall drawback be allowed on any goods which shall be of less value than the amount of drawback claimed in respect thereof."

goods were shipped, nor unless the proper officer has in every case satisfied himself, and certified on the entry for drawback, that such goods are of the number, quantity, or value set forth in the entry, and that the law and regulations in respect thereof have been duly complied with.

13.—Upon completing the packing of goods for drawback of duty the packages shall be secured and sealed by an officer of Customs, and be forthwith conveyed to the place of shipment by a carrier licensed under the Customs Acts, there to be shipped in the presence of the proper officer; or, if not so forthwith conveyed and shipped, the packages shall be removed to some place of security approved by the Collector.

14.—For the purposes of this Order in Council goods cleared from the warehouse for home consumption shall be deemed to have been duty paid on importation.

15.—Nothing in this Order in Council shall be deemed to authorise any allowance of drawback upon any goods which are of less value than the amount of drawback claimed in respect thereof, or to allow any drawback in excess of the amount of duty paid.

NEW ZEALAND AND SOUTH AFRICAN CUSTOMS DUTIES RECIPROCITY ACTS.

Table of duties chargeable on goods being the produce or manufacture of and being imported from the Provinces of the Cape and Natal, the Orange Free State, the Transvaal, and Southern Rhodesia.

Feathers, 15% *ad val.*
Fish, 1½d. per lb.
Fruits, green and dried, Free.
Maize, 6d. per cental.
Sugar, Free.
Tobacco (manufactured), 2s. 6d. per lb.
Tea (not otherwise exempt), 1d. per lb.
Wines (other than sparkling), 2s. per gall.
Wines (sparkling), 5s. per gall.
All other goods (except spirits), 3% less than the duty which would otherwise be payable.

ISLANDS IN THE PACIFIC

THE FIJI ISLANDS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

1. This Ordinance may be cited for all purposes as "The Customs Duties Ordinance, 1912."

2. The Customs Duties Ordinance, 1911, is hereby repealed.

3. On and after the commencement of this Ordinance the Customs Duties contained in the Schedule hereto shall be collected and paid in lieu of the Customs Duties heretofore payable under the above repealed Ordinance.

4. Where any article subject to specific duty is imported in any bag, box, tin, jar, bottle, or any other package intended for retail sale and marked or labelled or commonly sold as containing a specific quantity of such article, such article shall be deemed as against the importer to contain such specific quantity.

5. In all cases where any duty is imposed on the value of goods, such value shall be understood to be the value as ascertained in accordance with the provisions of the "Customs Regulation Ordinance, 1881," with 5% added.

Passed in Council this twenty-second day of May, in the year of our Lord one thousand nine hundred and twelve.

TARIFF OF CUSTOMS DUES.

	£	s.	d.
Aerated and mineral waters, quarts ..... per doz.	0	1	6
,, ,, pints ..... ,,	0	0	9
,, ,, half-pints or smaller quantities ,,	0	0	6
Ale, beer, porter, cider, perry, hop, ginger or other beers, quarts ..... per doz.	0	3	0
,, ,, pints ..... ,,	0	1	6
,, ,, half-pints or smaller quantities ,,	0	0	9
,, ,, in wood or jar ..... per gall.	0	1	6
Anchors, black or galvanized ..... per lb.	0	0	0½
Arrowroot ..... *ad val.*	12½ %		
Asbestos and asbestos manufactures ..... ,,	12½ %		
Bacon, hams, and cured pork ..... ,,	12½ %		
Bags and sacks, not otherwise enumerated, including those which are second-hand or which have been used ..... *ad val.*	12½ %		
Bags and sacks over 2 bushels, not otherwise enumerated, including those which are second-hand or which have been used ..... per doz.	0	1	0
Bags, paper ..... per cwt.	0	3	0
Baking powder ..... *ad val.*	12½ %		
Barley ..... ,,	12½ %		
Bath-bricks ..... ,,	12½ %		
Beans ..... ,,	12½ %		
Beeswax ..... per lb.	0	0	2
Benzine, benzoline, gasoline, naphtha, optimol and other similar oils ..... per gall.	0	0	2
Bicycles, tricycles, and similar vehicles not otherwise enumerated ..... *ad val.*	12½ %		
Biscuits, sweetened or fancy ..... per lb.	0	0	1
,, other, including dog biscuits ..... ,,	0	0	0½
Blacking ..... *ad val.*	12½ %		
Blue ..... ,,	12½ %		
Boats, launches, and yachts, imported in any vessel, or which have been put out of any vessel off the coast of Fiji and are subsequently brought into Fiji ..... *ad val.*	12½ %		
Boilers, steam, and component parts thereof, and boiler plates *ad val.*	7½ %		
Bolts and nuts not otherwise enumerated ..... ,,	12½ %		
Boots, shoes, slippers, and goloshes ..... ,,	12½ %		
Bottled fruits ..... ,,	12½ %		
Boxes and trunks not otherwise enumerated ..... ,,	12½ %		
Bran ..... per 100 lb.	0	0	10
Bricks ..... *ad val.*	12½ %		
Butter and ghee ..... per lb.	0	0	1
Calcium carbide ..... *ad val.*	12½ %		
Cameras; magic or optical lanterns; including slides and all accessories ..... *ad val.*	12½ %		
Candles ..... per lb.	0	0	1
Canvas, sail ..... *ad val.*	12½ %		
Caps, percussion ..... per 100	0	0	1
Cards, playing ..... per pack of 61 cards or under	0	0	6
Cartridges and cartridge cases ..... *ad val.*	12½ %		
Carts and carriages, not otherwise enumerated ..... ,,	12½ %		
Cement ..... per cwt.	0	0	8
Cheese ..... *ad val.*	12½ %		
Cigarettes, including wrappers ..... per lb.	0	5	0
Cigars, including wrappers ..... ,,	0	6	0
Coffee, chicory, cocoa and chocolate ..... ,,	0	0	3
Coin, not otherwise enumerated ..... *ad val.*	12½ %		
Confectionery, including cakes, plum pudding, comfits, liquorice, liquorice paste, lozenges of all kinds except medicated, sugar-candy, succades, icing sugar, sweetmeats, mincemeats, candied and crystallized fruits and peels per lb. or pint	0	0	3
Cordials and syrups, not medicinal ..... per gall.	0	2	0
Crockery, earthenware, chinaware, glass and glassware, not otherwise enumerated ..... *ad val.*	12½ %		
Dholl and gram, whole or split, of all kinds ..... per ton	3	0	0
Doors, sashes, shutters and Venetian blinds ..... *ad val.*	12½ %		
Drapery, including cottons of all kinds, undershirts, other shirts, blankets, rugs and shawls, apparel and slops, and all materials composed wholly or in part of cotton, linen, silk, wool, jute, ramie, or other textile fabric, not otherwise enumerated ..... *ad val.*	12½ %		
Drugs and medicinal substances, including patent and proprietary medicines, unless prohibited by order of the Governor, containing not more than 8·7625 per cent. of proof spirit; chemicals and drysalteries (except those otherwise enumerated); and tinctures of the British Pharmacopœia except those containing opium ..... *ad val.*	12½ %		
Dynamite, lithofracteur, blasting powder and similar explosives, including ingredients for making such goods .. per lb.	0	0	6
Enamelled ware and hollow ware ..... *ad val.*	12½ %		
Fancy goods and toys not otherwise enumerated ..... ,,	12½ %		
Firearms ..... ,,	12½ %		
Fireworks ..... ,,	12½ %		
Fish, dried, salt, preserved or chilled ..... ,,	12½ %		
Floor and oil cloth and linoleum, carpets and matting .. ,,	12½ %		
Flour, including seconds, thirds and fourths, sharps, and pollard ..... per ton of 2,000 lb.	1	0	0
Fruit and vegetables, dried or preserved, not otherwise specified *ad val.*	12½ %		
Furniture, not otherwise enumerated ..... ,,	12½ %		
Fuse ..... ,,	12½ %		
Galvanised manufactures, not otherwise enumerated .. ,,	12½ %		
Gas, in iron cylinders ..... ,,	12½ %		
Gelatine ..... per lb.	0	0	2
Ginger ..... ,,	0	0	1
Ginger wine, containing not more than 5% of proof spirit per gall.	0	2	0
Glue ..... per lb.	0	0	1
Golden syrup ..... *ad val.*	12½ %		
Grain and pulse not otherwise enumerated ..... per bushel	0	0	6
Grease, including dripping, fat, lard and tallow ..... *ad val.*	12½ %		
Grindstones, including emery wheels ..... per inch diameter	0	0	1
Hardware, including all metals and manufactures of metals in whole or in part, and ironmongery, not otherwise enumerated ..... *ad val.*	12½ %		
Hats and caps, not otherwise enumerated ..... ,,	12½ %		
Hay and chaff ..... ,,	12½ %		
Honey ..... ,,	12½ %		
Hops ..... per lb.	0	0	3
Indiarubber and guttapercha manufactures, not otherwise enumerated ..... *ad val.*	12½ %		
Ink ..... ,,	12½ %		
Iron, black, in bar, hoop, rod, sheet or plate ..... per ton	1	10	0
,, galvanized, in bar, hoop, rod, sheet or corrugated ,,	3	0	0
,, pig and scrap ..... ,,	1	0	0
Iron tanks, black or galvanized ..... each	0	10	0
Isinglass ..... per lb.	0	0	2
Jams and jellies, including calf's foot jelly and marmalade *ad val.*	12½ %		
Jewellery ..... ,,	12½ %		
Kapoc and fibre ..... ,,	12½ %		
Kava ..... ,,	12½ %		
Kerosene, of 100 degrees or over, closed-flash test .... per gall.	0	0	6
,, under 100 degrees, closed-flash test ..... ,,	0	0	8
Kinematographs, kinetoscopes, bioscopes and all accessories, not otherwise enumerated ..... *ad val.*	12½ %		
Lamps and lampware ..... ,,	12½ %		
Lead, including shot and bullets, not otherwise enumerated *ad val.*	12½ %		
Leather and leatherware except as otherwise specified .. ,,	12½ %		
Lime, fire-clay, plaster of Paris, whiting and chalk ... per cwt.	0	0	8
Lines, clothes, fishing, lead, log, sash and plough ..... *ad val.*	12½ %		
Locomotives and component parts thereof ..... ,,	7½ %		
Macaroni ..... ,,	12½ %		
Machinery and component parts thereof: which the Governor in Council may from time to time specify, including agricultural, electrical, mining, paper-making, sawing, sugar-making, steam engines, oil engines, gas engines, hot-air engines, sugar mill fixtures, including bolts and nuts imported with and belonging to same ..... *ad val.*	7½ %		
Machines and implements, agricultural, and component parts thereof, which the Governor in Council may from time to time specify, including ploughs (excluding trace or so-called plough chains), cultivators, Demerara shares, Demerara shovels, digging forks, draining tools, scarifiers, scufflers harrows, hoes and rakes, earth scoops, grain sowers, stump			

	£ s. d.
extractors, harvesting machines, scythes, bottoming tools, sickles, spades, tractors used for tilling the soil, thrashing machines and billers, handles for the above implements and machines made of wood and not fitted to the implements or machines ..... *ad val.*	5 %
Machines and implements, agricultural, and component parts thereof, which the Governor in Council may from time to time specify, including cornerackers, coffee pulpers, rice hullers and polishers, fibre cleaning, ginning, spinning and weaving machines, winnowing machines, scutchers, shellers, presses for baling produce, evaporating machines for fruit, tea, and like products, and oil presses, handles for the above implements and machines made of wood and not fitted to the implements or machines ..... *ad val.*	7½ %
Maize, not otherwise enumerated ..... ,,	12½ %
Malt ..... ,,	12½ %
Matches:	
Wooden, in boxes ..... per gross boxes	0 1 0
Wax, or other kinds, in boxes containing under 100 matches ..... ,, ,,	0 1 0
For each additional 100 or part thereof ..... ,, ,,	0 1 0
Meats, including game, dried, preserved, salt, or chilled, not otherwise enumerated ..... per lb.	0 0 1
Methylated spirit ..... per gall.	0 2 0
Milk, condensed and cream ..... *ad val.*	12½ %
Mill-stones ..... per inch diameter	0 0 1
Molasses and treacle ..... *ad val.*	12½ %
Morphia ..... ,, ,,	12½ %
Motor cars, motor cycles, motor tricycles and similar vehicles *ad val.*	12½ %
Mouldings and architraves, and laths ..... ,,	12½ %
Musical instruments, not otherwise enumerated ..... ,,	12½ %
Mustard and mustard seed ..... ,,	12½ %
Nails and tacks, copper and muntz metal ..... ,,	12½ %
,, ,, not otherwise enumerated ..... per cwt.	0 3 0
Nuts, metal, not otherwise enumerated ..... *ad val.*	12½ %
,, of all kinds, not otherwise enumerated ..... per lb.	0 0 1
Oakum ..... per cwt	0 4 0
Oars and sculls for boats ..... *ad val.*	12½ %
Oatmeal, including rolled or crushed oats and groats ..... ,,	12½ %
Oats ..... per bushel	0 0 6
Oil, residual or brick, declared by the importer to be imported solely for use in brick-making ..... *ad val.*	12½ %
Oils, of all kinds, not otherwise enumerated, except for medicinal use, in bulk ..... per gall	0 0 9
Oils, in bottle ..... *ad val.*	12½ %
Oilman's stores, including flavouring and culinary essences, not otherwise specified ..... *ad val.*	12½ %
Opium, medical and other preparations containing or derived from opium, unless dutiable at a higher rate of duty under the head of drugs or spirits ..... per lb.	1 0 0
Opium, tincture of opium, and laudanum ..... ,,	1 0 0
Paints, in oil, or dry colours, including driers ..... per cwt.	0 4 0
,, mixed ready for use ..... ,,	0 7 0
,, artists' ..... *ad val.*	12½ %
Palings, split, not otherwise enumerated ..... per 100	0 2 0
Paper, brown and wrapping, including old newspapers for use as wrapping paper ..... per cwt.	0 3 0
Peas, split or dried, peasmeal, pea flour, lentils and dried pea soup ..... *ad val.*	12½ %
Pepper ..... ,,	12½ %
Perfumery, not being perfumed spirits, or otherwise enumerated ..... *ad val.*	12½ %
Pickles and sauces ..... ,,	12½ %
Picture frames and mouldings for same ..... ,,	12½ %
Pipes, earthenware ..... ,,	12½ %
,, tobacco, including cigar and cigarette holders and mouth pieces and cases for same ..... *ad val.*	12½ %
Platedware (E.P.), not otherwise enumerated ..... ,,	12½ %
Plate powder ..... ,,	12½ %
Posts and rails, split, not otherwise enumerated ..... per 100	0 2 0
Potted meats and soups ..... *ad val.*	12½ %
Powder, sporting ..... per lb.	0 0 6
Printing materials (type and paper) ..... *ad val.*	12½ %
Punts and lighters of steel or iron and rolled or curved plates or sheets for building the same ..... *ad val.*	7½ %
Putty ..... per cwt.	0 3 0
Rails, fish-plates, switches, crossings, turntables, railway sleepers, of iron or steel ..... *ad val.*	7½ %
Resin ..... per cwt.	0 2 0
Rice ..... per ton	2 0 0
,, ground or flaked ..... *ad val.*	12½ %
Rope, cordage, marline, and spunyarn ..... ,,	12½ %
Sago ..... ,,	12½ %
Sails, tents, and tarpaulins ..... ,,	12½ %
Salt in bottle or jar ..... ,,	12½ %
,, in bulk, including rock salt, not otherwise enumerated per cwt.	0 2 0
Sewing machines ..... *ad val.*	12½ %
Shingles ..... per 1,000	0 2 0
Snuff ..... per lb.	0 3 0
Soap, plain, hard or soft (including "Sunlight" and "Moonbeam" brands) ..... per lb.	0 0 1
Soap, toilet, fancy, medicated, scented, and soap extracts, including "Lifebuoy" soap ..... *ad val.*	12½ %
Soda crystals ..... per ton	1 0 0
Spices of all kinds, including aniseed, carraway seed, celery seed, cardamom seed, capsicums, cayenne, cassia, cinnamon, cummin seed, coriander, cloves, curry powder, fenugreek, mace, myrobalans, pimento, turmeric, vanilla and similar articles ..... per lb. or pint	0 0 2
Spirits of all kinds imported into the Colony, the strength of which can be ascertained by Sykes' hydrometer, and is over proof ..... per proof gall.	0 15 0
Spirits, the strength of which can be ascertained by Sykes' hydrometer, and is under proof ..... per liquid gall.	0 15 0

Case spirits.—Required contents of two, three, four or more gallons shall be charged: Two gallons and under, as two gallons; over two and not exceeding three gallons, as three gallons; over three and not exceeding four gallons, as four gallons, and so on for any greater quantity contained in any case.

	£ s. d.
Sponges, not otherwise enumerated ..... *ad val.*	12½ %
Starch ..... per lb.	0 0 2
Stationery, including the following, unless otherwise enumerated:—	
Albums; account books; advertising matter; almanacs; atlases; birthday books; charts and maps; cigarette paper; circulars; copy books; diaries; drawing books; manuscript books; handbills; billhead, invoice, and statement forms; printed or ruled paper; counter books; cheque and draft forms; tags; labels; blotting pads; sketch books; copying letter books; manifold writers; maps; plain or faint-lined ruled books; paper, writing, fancy, and other; envelopes; printed forms; posters; plans; programmes; postcards; printed window tickets; printed, lithographed, or embossed stationery; Christmas, New Year, birthday, and Easter cards; cards; stereotypes; printers' blocks; and bank notes, unsigned ..... *ad val.*	12½ %
Steel ..... ,,	12½ %
Sugar ..... per lb.	0 0 0¼
Sulphur ..... *ad val.*	12½ %
Tapioca ..... ,,	12½ %
Tea ..... per lb.	0 0 4
Tiles and slates ..... *ad val.*	12½ %
Timber, cut for cases, not exceeding 3 feet in length ..... ,,	12½ %
Timber, dressed or undressed, not over 2 ins. wide, not otherwise enumerated ..... *ad val.*	12½ %
Timber, dressed or surfaced, over 2in. wide, not otherwise enumerated ..... per 100 feet superficial	0 2 0
Timber, undressed, over 2in. wide, not otherwise enumerated per 100 feet superficial	0 1 6
The duty on timber to be computed on a thickness of 1in. and to be in proportion for any greater thickness. Any thickness under 1in. to be reckoned as 1in.	
Tin and tinware ..... *ad val.*	12½ %
Tobacco, manufactured ..... per lb.	0 5 0
,, unmanufactured ..... ,,	0 1 6
Turpentine ..... per gall.	0 1 0
Twine ..... per lb.	0 0 2
Umbrellas, parasols and sunshades ..... *ad val.*	12½ %
Varnish, lacquer, japan, furniture and other liquid polishes per gall.	0 2 0
Vaseline or soft paraffin ..... per lb.	0 0 2
Vermicelli ..... *ad val.*	12½ %
Vinegar ..... per gall.	0 0 6
Wines:—	
Bordeaux (claret) and hock, in bulk ..... per gall.	0 2 0
Australian, New Zealand and South African, in bulk per gall.	0 2 0
Bordeaux (claret) and hock, in bottle, for six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints, or smaller quantities	0 2 0
Australian, New Zealand and South African, in bottle, for six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints, or smaller quantities	0 2 0
Other kinds, in bulk ..... per gall.	0 4 0
Other kinds, including Vermouth, for six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints, or smaller quantities	0 4 0
Sparkling, for six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints, or smaller quantities	0 9 0
Wire fencing ..... *ad val.*	12½ %
,, rope ..... per ton	3 0 0
Woodenware, not otherwise enumerated ..... *ad val.*	12½ %
On all articles not specified in the Tariff, or not included in the free list ..... *ad val.*	12½ %

ARTICLES EXEMPT FROM DUTY.

Animals; ballast, ships'—stone or sand; books and periodicals, printed; cards and calendars, greeting, arriving by post, and not imported for sale; coal; coats-of-arms, flags, and other objects sent by their respective Governments for official use by Consuls; coin of the realm; cocoanuts; coke; copra; curiosities, South Sea Island; cylinders, iron or steel, in which gas or ammonia are ordinarily contained; films for kinematographs, kinetoscopes, and bioscopes; garden seeds; government medals and decorations to be worn by persons resident in Fiji; guano; living oysters; luggage, personal, as may be from time to time permitted by the Governor in Council by any regulation made by him and published in the "Gazette"; manures; music, printed, and pianola music; notes, bank, signed; organs and harmoniums, church and furniture, church, *bonâ fide* imported for church or religious purposes; packages, inside and outside, of wood, tin, glass, paper or other material in which goods are ordinarily and actually contained; packages, empty, used and returned, not otherwise mentioned; pictures and photographs, not otherwise enumerated, unframed; plants; prize, engraved, for the Fiji Rifle Association, imported for competition; pyrethrum roseum; rifles, and component parts thereof, imported by and for use of the Fiji Rifle Association; salt for manure; seeds for propagation or cultivation, including maize, beans, rice, or other grain, for planting purposes, subject to a declaration by the importer to the Customs authorities that the seeds are imported for propagation or cultivation; show-cards, patterns and cut samples, and advertising matter of no commercial value; stamps, postage, used and unused; uniforms imported by a public servant for his own use; vaccine lymph and other antitoxins; vegetables and green fruit not otherwise enumerated; articles imported as the property of and for the use of the Pacific Cable Board on allowance by the Governor in Council; articles imported by the Western Pacific High Commission for official use.

EXPORT DUTY.

	s. d.
Bananas ..... per bunch	0 1
or per case	0 2

SOLOMON ISLANDS

(Customs Regulation, 1913).

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

IMPORT DUTIES.

	£	s.	d.
Dynamite, or other explosive used in lieu thereof ..... per lb.	0	1	0
Fuses ..... per coil of 24 ft.	0	1	0
Detonators ..... *ad val.*		100%	
Oils: Benzine, benzoline, gasoline, naphtha, optimol, petrol, kerosene and other similar oils ..... per gall	0	0	3
Ale, beer and porter: In bottle ..... per doz. quarts	0	2	0
,, pints	0	1	0
,, ½ pts. or less	0	0	6
In wood or jar ..... per gall.	0	1	0
Spirits of all kinds:			
The strength of which can be ascertained by Sykes' hydrometer, and is over proof ..... per proof gall.	0	14	0
The strength of which can be ascertained by Sykes' hydrometer, and is under proof ..... per liquid gall.	0	14	0
Spirits and spirituous compounds, unless otherwise enumerated, and scented waters, the strength of which cannot be ascertained by Sykes' hydrometer ..... per liquid gall.	0	14	0
Case spirits—Reputed contents of 2, 3, 4, or more gallons shall be charged: 2 gallons and under, as 2 gallons. Over 2 gallons and not exceeding 3 gallons, as 3 gallons. ,, 3 ,, ,, 4 ,, 4 ,, and so on for any greater quantity contained in any case.			
Tobacco:			
Trade tobacco, stick and cake ..... per lb.	0	1	6
Cigars ..... ,,	0	5	0
Cigarettes ..... per 1,000	0	12	6
Cut tobacco ..... per lb.	0	3	0
Wines—Bordeaux (claret), Hock, or Australian: In bulk ..... per gall.	0	2	0
In bottle { per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities ..... }	0	2	0
Other kinds in bulk ..... per gall.	0	4	0
Other kinds { per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities .. }	0	4	0
Sparkling ,, ,, ,, ,,	0	6	0
Boats and small vessels imported on deck ..... *ad val.*		10 %	
Rifles and revolvers ..... each	1	0	0
Rifles and revolver ammunition ..... *ad val.*		100 %	
Cartridges (sporting, shot)			
Perfumery, not liable to spirit duty			
Beads			
Fishhooks and lines			
Axes			
Knives			
Matches			
Trade boxes			
Wood and tin trunks and boxes			
Lanterns and lantern parts			
Leather goods			
Musical instruments			
Pipes (smoking)			
Porpoise, dog, and whales' teeth			
Fireworks			
Aerated waters and cordials			

} 10% *ad val.*

NOTE.—The following duties and fees are charged under regulation of August 8, 1907, in respect of dutiable goods landed and stored at Tulagi:—

	£	s.	d.
For each packet landed and delivered at the Custom House ..	0	0	3
For each packet, per week, stored at the bonded warehouse ..	0	0	1

EXEMPTIONS FROM DUTY.

Articles for religious or educational purposes, for text see Gilbert & Ellice Islands Protectorate.

GILBERT AND ELLICE ISLANDS PROTECTORATE

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

Schedule M annexed to King's Regulation No. 3 of 1908.

IMPORT DUTIES.

	£	s.	d.
Ale, beer and porter, quarts ..... doz.	0	2	0
,, ,, ,, ,, pints ..... ,,	0	1	0
,, ,, ,, ,, half-pints or less ..... ,,	0	0	9
,, ,, ,, ,, in wood or jar ..... gall.	0	1	0
Kerosene:			
If of 100% or more, closed flash test ..... ,,	0	0	3
If of less than 100% ..... ,,	0	0	6
Perfumery, not being perfumed spirits ..... *ad val.*		15 %	
Spirits, methylated ..... gal.	0	2	0
Spirits of all kinds, the strength of which can be ascertained by Sykes' hydrometer, and is over proof ..... proof gall.	0	14	0
Spirits of all kinds, the strength of which can be ascertained by Sykes' hydrometer, and is under proof ..... liquid gall.	0	14	0
Spirits and spirituous compounds, unless otherwise enumerated and scented waters, the strength of which cannot be ascertained by Sykes' hydrometer ..... liquid gall.	0	14	0
Case spirits: reputed contents of 2, 3, 4, or more gallons shall be charged: 2 gallons and under, as 2 gallons; over 2 gallons and not exceeding 3 gallons, as 3 gallons: over 3 gallons and not exceeding 4 gallons, as 4 gallons, and so on for any greater quantity contained in any case.			
Tobacco ..... per lb.	0	1	0
Wines: Bordeaux (claret), Hock, or Australian, in bulk .... gall.	0	2	0
Bordeaux (claret), Hock, or Australian, in bottle, for 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities	0	2	0
Other kinds, in bulk ..... gall.	0	4	0
Other kinds, for 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities	0	4	0
Sparkling, for 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities	0	6	0

ARTICLES EXEMPT FROM DUTY.

All articles imported into the Protectorate by religious bodies, to be used solely for the erection, equipment, maintenance or repair of any place of divine worship or any school, or in connection with the celebration of divine worship, or for the purposes of instruction in any school, but so that in every case it shall be proved by the importer to the satisfaction of the Resident Commissioner that the particular article or articles in respect whereof the exemption aforesaid is claimed has or have been imported solely for the purposes and uses above mentioned.

NORFOLK ISLAND

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

IMPORT DUTIES.

	s.	d.
Beer, in wood ..... Per gal. liquid	0	9
Beer, in bottle ..... ,, ,, ,,	0	9
Biscuits ..... Per lb.	0	1
Candles ..... ,,	0	1
Chicory ..... ,,	0	3
Coffee ..... ,,	0	3
Confectionery ..... ,,	0	1
Fruits, dried ..... ,,	0	1
Jams, jellies, and preserves ..... ,,	0	1
Molasses ..... Per cwt.	3	4
Oil, kerosine, naphtha and gasoline ..... Per gal.	0	3
Opium ..... Per lb.	20	0
*Spirits ..... Per gal. proof	14	0
Sugar ..... Per cwt.	5	0
Tea ..... Per lb.	0	3
Tobacco, manufactured and unmanufactured Australian leaf ..... ,,	2	0
Do., do., other leaf ..... ,,	3	0
Cigars and cigarettes ..... ,,	3	0
Wine, still ..... Per gal. liquid	5	0
Wine, sparkling ..... ,, ,,	10	0

* The strength shall be ascertained by Sykes' hydrometer and Fahrenheit's thermometer, the hydrometer to be forwarded half-yearly to the Custom House, Sydney, for the purpose of adjustment.

TONGA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

The following is the Tariff for Imports:—

	£	s.	d.
Beer, ale, porter ..... Per gal.	0	1	0
Caps (percussion) ..... Per 100	0	0	1
Cigars and cigarettes ..... Per lb.	0	5	0
Cider ..... Per gal.	0	1	0
Dynamite caps & detonators ..... Per 100	1	0	0
Dynamite lithofracteur ..... Per lb.	1	0	0
Firearms ..... 20 % *ad val.*			
Galvanized iron in bars, sheets, bundles or corrugated. Per ton	2	0	0
Jewellery ..... 20 % *ad val.*			
Kerosene 150° test & over ..... Per gal.	0	0	6
Kerosene under 150° test ..... ,,	0	1	6
Lead (shot and bullets) ..... Per 100 lbs.	0	5	0
Methylated spirits ..... Per gal.	0	2	0
Opium (including all wares containing opium) .... Per lb.	0	15	0
Powder (sporting) ..... ,,	0	0	6
Palings ..... Per 1,000	0	2	0
Shingles ..... ,,	0	2	0
Spirits (on all kinds imported) the strength of which can be ascertained by Sykes' hydrometer to be over proof ..... Per proof gal.	0	14	0
Spirits (as above which are under proof) .... Per liquid gal.	0	14	0
Spirits (the strength of which cannot be ascertained by Sykes' hydrometer) ..... Per liquid gal.	0	14	0
Timber, undressed ..... Per 100 feet superficial	0	1	0
Timber, dressed or surfaced ..... ,, ,,	0	2	0
Tobacco, manufactured ..... Per lb.	0	2	0
Tobacco, unmanufactured ..... ,,	0	1	
Wax vestas ..... 25 % *ad va*			
Wine, claret, Australian, in bulk or bottle ..... Per gal.	0	1	
Wine, other kinds, in bulk or bottle ..... ,,	0	4	
Wine, sparkling ..... ,,	0	6	
All other articles ..... 10 % *ad va*			

LIST OF ARTICLES EXEMPT FROM DUTY:—

Animals, anchors (black), biscuits (unsweetened), ballast (ship's, pig and scrap iron), bèche de mer, benzine and kerosene for motor purposes, books, periodicals (printed), boiler plates, coin, copper sheathing, chain cables (black) over $\frac{3}{16}$ of an inch in diameter, casks for whale oil, coal, coke, copper rods, flour, felt, garden seeds, guano, horns, hides, lead for lining tea chests, living oysters, luggage (personal), machinery (agricultural, mining, sawing, steam engines and boilers), meat (preserved and salt), manures, metals (old), metal (yellow for sheathing), matting for ship's dunnage, mats for sugar, ores, paving stones, pitch, plants, powder (blasting), shell (turtle and pearl), skins, slating (for roofing), South Sea Islands produce, tar, water pipes, outside packages, sulphur, tin (cut), for exporting produce, vegetables and green fruit, aërated waters, bags, rice, pepper, salt, saltpetre, sago, mustard.

EXPORT DUTY.

Silver coin over £10 in value, 2½ per cent.

PILOTAGE AND HARBOUR DUES.

	£	s.	d.
Vessels of 60 tons register and under	5	0	0
Vessels exceeding 60 tons register ... Per ton	0	0	4
Pilotage on any vessel not to exceed	50	0	0

For every vessel in ballast and vessels carrying copra only, whose cargo does not amount to half their registered tonnage; if over 200 tons half the above rates shall be charged.

HARBOUR DUES.

Vessels from any port beyond the kingdom, per registered ton (inwards only)	0	0	3

EXEMPTIONS.

Steam vessels under contracts with His Majesty's Government, vessels put back in distress, vessels holding coasting licences, and sailing vessels shown to the satisfaction of the commissioner of customs to have put in for orders only.

NEW HEBRIDES

Proclamation of December 28, 1912, made by His Britannic Majesty's High Commissioner for the New Hebrides and the High Commissioner for France for the New Hebrides, in accordance with the terms of the Anglo-French Convention of the 20th October, 1906, relative to the rates of duty leviable on goods imported into the New Hebrides Condominium.

On and after the 1st January, 1913, the duty leviable upon all goods imported into the New Hebrides is fixed at 5 % *ad valorem*, except in the case of the articles enumerated below.

The articles undermentioned are liable to the following rates of duty:—

Articles.	Rates of Import Duty. s.	d.
Ales, beer, and porter ... doz. quarts	0	11½
,, ,, ,, ... doz. pints	0	6
,, ,, ,, ... doz. half-pints and less	0	3
Spirits of all kinds, the strength of which can be ascertained by Sykes' hydrometer, whether over or under proof per proof or liquid gall.	9	0
Spirits and spirituous compounds, the strength of which cannot be ascertained by Sykes' hydrometer	20 % *ad val.*	
Red or white wine (ordinaire) ... litre	0	0½
Other wines, in bulk	0	5
,, ,, ,, bottles ... doz. quarts	4	10
,, ,, ,, ,, ... ,, pints	2	11
Kerosene ... case of 36 litres	0	6
Tobacco ... kilo.	0	11½
Cigars and cigarettes ... ,,	1	7½
Dynamite and other explosives used in lieu thereof ... ,,	4	0
Fuses ... coil of 24ft.	0	10
Detonators	100 % *ad val.*	
Arms of precision, rifles and the like, and ammunition for same, if for the exclusive use of importer only	10 %	,,
Revolvers and ammunition for same, if for exclusive use of importer only	10 %	,,
All other arms and ammunition of every kind	100 %	,,
Gramophones, phonographs, and records thereof	10 %	,,
Lace	10 %	,,
Perfumery	10 %	,,
	£ s.	d.
Coffee, raw ... per 100 kilos.	12 0	0
Cocoa ... ,, ,, ,,	4 3	2
Vanilla (in the pod) ... ,, ,, ,,	32 0	0
Allspice, fresh (pimento) ... ,, ,, ,,	16 0	0

Note.—A litre = 1·76 pints; a kilogramme = 2·2046 lbs.

The following articles are free from Customs duty:—Agricultural implements; animals, living; boats and their fittings; books and periodicals, printed, including maps, atlases, plans, charts, and music; biscuits, ship; boiler plates; bricks; cement; coal; coin; drugs, chemicals, and medicines, with the exception of patent medicines (*specialités*); earthenware drain pipes; garden seeds; flour; iron and steel rails and fish-plates, switches, crossings, turn-tables and parts thereof; instruments and medical appliances, and medicines imported by properly qualified medical officers for use in hospitals; luggage, personal; machinery and component parts thereof (agricultural, electrical, mining, sawing, sugar and coffee making), steam engines, oil engines and boilers; manures, microscopes, plants; seeds for propagation or cultivation, including maize, beans, rice and other grains for planting and other food purposes; show cards, patterns, and cut samples, and advertising matter of no commercial value; uniforms, official; vaccine, lymph, and other anti-toxins; vegetables and green fruit; wire fencing; all articles imported for the use of the French or British Administration or for the use of the Condominium Government.

CUSTOMS REGULATIONS.

Joint Regulation of December 28, 1912, providing for the collection and management of the revenue of Customs within the New Hebrides Condominium.

In this Joint Regulation it is provided, *inter alia*, that every vessel arriving in the New Hebrides must proceed direct to the port of Vila, in the island of Etate, as being the port of entry. A vessel, however, may call at places other than a port of entry by special permission of the Resident Commissioners.

No merchandise of any kind may be imported into the New Hebrides without the production of a manifest on which shall clearly appear the nature of the goods, the number of the packages of every description, together with their marks and numbers and tonnage, and also their provenance and destination and the method of their transport.

All wrecks shall be subject to the provisions of the Tariff and Regulations in force.

No goods imported into the Group may be unshipped before a detailed declaration has been deposited at the Customs house. Vessels may, however, be authorized to discharge goods upon showing the ordinary ship's manifest—provided that the master or his agent enters into a bond undertaking that the goods so landed shall be subject to all necessary supervision until such time as the import declaration shall have been made.

Goods which have been exported from the Group and which are re-imported from places beyond the Group shall be treated as goods coming from abroad, except in cases of doubt as to their origin and after authorization by the Resident Commissioners.

Every person making an import declaration shall be bound under a penalty of a fine of from £4 to £10 to show, upon being required so to do by an Officer of Customs, in support of his import declaration, all bills of lading, invoices, lettres de voitures, and all documents likely to be of use to the Customs officers in determining the origin, provenance, nature, quality and value of the goods noted in the said import declaration.

In case a Customs officer shall dispute the correctness of a declaration in respect of nature, kind, quality, origin, or value of the goods he shall give notice to the party concerned or to his representative who shall, within 24 hours, state whether the estimate of such Customs officer is accepted or contested. If the Customs officer's valuation is not accepted, the declarant or his representative shall be summoned before the Joint Court, which shall decide summarily upon expert evidence as to the amount of duty to be paid.

Duties of all kinds may be paid either in English or French legal currency.

ADEN

MONEY, WEIGHTS AND MEASURES.—

1 rupee (16 annas)=1s. 4d.; 1 anna (12 pies)=1d.

Weights and measures same as Great Britain.

TABLE OF IMPORT DUTIES.—In force April 1, 1907.

(*Bombay Government Gazette*, of February 7, 1907.)

Goods.	Rate of duty. Rs.	a.	p.
Ales, beer, porter, cider and other fermented liquors Imp. gall. or six quart bottles	0	1	0
Liqueurs ,, ,, ,,	5	0	0
Spirit which has been rendered effectually and permanently unfit for human consumption	*ad val.* 5 %		
,, when used in drugs, medicines or chemicals in a proportion less than 20 % of spirit of the strength of London proof	*ad val.* 5 %		
,, when so used in a proportion of 20 % and upwards ... Imp. gall. or six quart bottles of the strength of London proof†	5	0	0
,, perfumed in wood or in bottles ... Imp. gall. or six quart bottles	7	0	0
,, other sorts ... Imp. gall. or six quart bottles of the strength of London proof†	5	0	0

† The duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

Goods.	Rate of duty. Rs.	a.	p.
Wines: Champagne and all other sparkling wines containing not more than 42 % of proof spirit Imp. gall. or six quart bottles	1	8	0
All other sorts of wines containing not more than 42 % of proof spirit ... Imp. gall. or six quart bottles	0	12	0

All sparkling and still wines containing more than 42 % of proof spirit shall be liable to the rate applicable to "Spirit, other sorts."

PROHIBITED IMPORTS.

Notification.—By the Government of India, dated the 7th June, 1907.—(Customs Circular No. 5 of 1907.)

Heads, horns, skins, feathers or flesh of any of the undermentioned animals:

(1) Zebra. (2) Giraffe. (3) Eland. (4) White-tailed gnu. (5) Wild ass. (6) Buffalo. (7) Elephant (8) Vulture. (9) Secretary-Bird. (10) Owl. (11) Rhinoceros-bird or beef-eater (*Buphaga*), any species. (12) Ostrich. (13) Rhinoceros. (14) All Antelopes and Gazelles. (15) Cheetah (*Cynælurus*). (16) Aard-wolf. (17) Smaller monkeys of each species. (18) Marabous. (19) Egret. (20) Wild pig. (21) Smaller cats. (22) Warthog (*Phacocharus*). (23) Greater Bustard.

BERMUDA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

The Customs Tariff Act, 1910 (No. 31 of December 20, 1910).

TABLE OF SPECIFIC DUTIES.

Article.		Rate of Duty. s.	d.
Arrowroot (unmanufactured)	100 lbs.	10	0
,, (manufactured)	lb.	2	0
Arrack, brandy, cordials, gin, peppermint water, shrub, whisky	gall.	6	0
and *ad val.*		25 %	
Alcohol and rum	gall.	5	0
and *ad val.*		25 %	
Wine, of all kinds	*ad val.*	20 %	
Malt liquor, cider and perry	hogshead	20	0
,, ,, ,, in bottles commonly called quart bottles	doz.	1	0
Wood alcohol, wood naphtha, or methyl-alcohol and methylated alcohol	gall.	0	3
Cartridges, ball, for pistols or revolvers	per 100	3	0
Pistols and revolvers	each	10	0
Cigars	1000, 15s. or per lb.	1	6
and *ad val.*		10 %	
Cigarettes	lb.	2	6
and *ad val.*		10 %	
Tobacco (manufactured) other than cigars and cigarettes	lb.	1	0
and *ad val.*		10 %	
,, (unmanufactured) stemmed	lb.	1	0
and *ad val.*		10 %	
,, ,, unstemmed	lb.	0	6
and *ad val.*		10 %	
NOTE.—Drawback of duty not to be allowed on unmanufactured tobacco exported, unless exported in its original condition.			
Snuff	lb.	0	9
Cows, calves, heifers and oxen	head	4	0
Bicycles (with wheels of not less than 18 inches in diameter)	each	5	0
Bananas (from May to December)	bunch	2	6
Bran, middlings or pollard and gluten meal	100 lbs.	0	3
Corn	bushel of 56 lbs.	0	2
Cornmeal	100 lbs.	0	3
Mixed grains, whole or cracked	,,	0	2
Wheat	,,	0	2
Hay	,,	0	3
Kerosine oil	gall.	0	0½
Oats	bushel of 32 lbs.	0	1
Oilmeal or linseed meal	100 lbs.	0	3
Eggs	doz.	0	3
Horses	head	20	0
Potatoes, sweet (during January, February and September to December)	per 100 lbs.	2	0
Bulbs of the lilium longiflorum and harrisii type	per 1000	200	0
Turnips, from January to August and December	100 lbs.	5	0
Water melons	each	1	0
Beef—			
The carcase (consisting of two hind quarters and two fore quarters) or any portion of a carcase	each	4	0
and *ad val.*		10 %	
Mutton—			
The carcase or any portion therof	each	1	0
and *ad val.*		10 %	
Sheep	each	1	0

And in all cases where cash duties are imposed according to any specific quantity the same shall be deemed to apply in the same proportion to any greater or less quantity.

SPECIFIC LANDING TAX ON PACKAGES CONTAINING SPIRITS.

On every cask or other package landed in these islands containing alcohol, arrack, brandy, cordials, gin, peppermint water, rum, shrub or whisky, in bulk, to the extent of not less than 10 gallons, there shall be levied and paid by the importer or consignee into the Public Treasury, in addition to any duty payable on the contents thereof, a landing tax of threepence, which shall not be subject to refund as import duty.

GENERAL AD VALOREM DUTIES.

On such books as are under The Copyright Act, 1848, liable to import duty, 15 % *ad val.*

On the following goods:—Animal manures when in their natural condition and not mixed with other substances; agricultural chemicals, viz., phosphates of all kinds, nitrate of soda, muriate of potash, sulphate of potash, kainit, sulphate of ammonia when not mixed either together or with other substances; beans; beef (salted); bran; butter; oleo-margarine, margarine and their compounds; cheese; corn, corn-meal; fertilizers; fish (dry, salted, or pickled); flour; hay; oats (for fodder); peas; petroleum and its products, crude or refined; pork (salted); rice; straw; sugar, 5 % *ad val.*

On all other goods except those enumerated in the following Table of Exemptions, and such other goods (if any) as are exempt from import duty under any other Act, 10 % *ad val.*

TABLE OF EXEMPTIONS.

Arranged alphabetically.

Animals and goods imported on account of the Government of these Islands, by any public officer or committee, being the public property or purchased at the public expense; articles to be appropriated as prizes for ocean races finishing at or off these Islands, or for foreign yachts competing in the waters of these Islands; baggage, consisting of the wearing apparel and personal effects of a passenger, including articles intended for the personal or professional use of such passenger but exclusive of goods intended for sale and goods not the property of such passenger; provided that duty shall not be charged on any spirits, wines, tobacco, cigars or cigarettes brought by a passenger as part of his baggage and not intended for sale, not exceeding 1 bottle of spirits, 1 bottle of wine, 1lb. of tobacco, 100 cigars and 100 cigarettes; bells for churches; books, except such as are under the Copyright Act, 1848, liable to an import duty of 15 % *ad val.*; box material to be used for the exportation of produce grown in these Islands; bullion; coals; coffee; coin; cooperage stock, consisting of staveheads, hoops, and lining strips; electric cable, and electric cable machinery and apparatus imported into these islands (by any company or person or persons under contract with His Majesty's Government) with the view of establishing and maintaining telegraphic communication with places beyond the sea; empty barrels; fertilizers; fire engines and all other articles imported by the Corporation of Hamilton as part of the equipment of the Hamilton Fire Brigade; firewood; flour from wheat or rye; fresh fruit, except bananas and water melons; goods as enumerated in the Revenue Act (No. 2) of 1913 imported into these islands or taken out of any bonded warehouse in these islands, under the regulations defined in said Act for use on any of His Majesty's ships in these islands; horses and other beasts, and provisions, goods and stores of every description imported for the use of His Majesty's land and sea forces or any Department of His Majesty's Service being the property of His Majesty, on satisfactory proof of their being the property of His Majesty, and horses of military officers, brought into these islands as a necessary part of their military equipment, on satisfactory proof being furnished to that effect, on compliance by the proper Officer or Officers of His Majesty's Government with any Regulations made by the Governor-in-Council with respect to such importations: provided that no military officer during the whole term of his service in these islands shall be allowed to import free of import duty more horses than shall be shown by the certificate of the proper officer of His Majesty's service, to be required by such military officer as a necessary part of his military equipment; ice; machinery for the purpose of boring for spring water; official supplies imported for the use of the consulates of any foreign countries which admit similar supplies for the use of His Majesty's consulates free of duty; articles the property of any foreign or British Colonial Government, imported into these islands for use of or in connection with any establishment or institution in these islands, maintained by such Government solely for scientific purposes, on proof to the satisfaction of the Receiver-General that such articles have been so imported; horses and other beasts, stores, provisions and other articles and goods of every description imported into these Islands by or for the use of His Excellency the Governor, or the naval commander-in-chief on the Station, and intended for use or consumption in their respective establishments or families in these Islands; organs for churches or schools; paintings, engravings, photographs and sculpture, whether monumental or otherwise; personal effects of inhabitants of these islands dying abroad and not intended for sale; plate, furniture, linen, glass, china, cutlery, saddlery, horses and carriages the property of the Governor and imported by him on his first arrival in these islands to take up the Government and within six months after such arrival; potatoes other than sweet potatoes; regimental plate, furniture, table linen, glass, china, cutlery, or band instruments, the joint property of any regimental mess or of the officer of any of H.M.'s Forces stationed in these Islands. All articles imported into these Islands by or under the proper authority of the proper officer of H.M.'s Service to be appropriated as prizes imported for competition at the annual Army and Naval Rifle meeting; rice unmanufactured; sanitary apparatus and materials imported by the Corporation of Hamilton, for the purpose of installing and maintaining efficient means to convey sewage from the City of Hamilton; scientific apparatus, machinery, boats, and other articles imported by or for the Bermuda Natural History Society for the purpose of the biological station or aquarium; sugar; tea; tobacco dust, stems or other tobacco refuse imported solely for use for agricultural or horticultural purposes; specimens of natural history; trees, plants, bulbs and shrubs for planting, not subject to specific duty under this or any other Act; tubes in which carbonic acid gas is imported; uniforms, naval and military, that is to say: the special dress of naval and military officers, indicating their rank and profession, and by which they are distinguished from civilians, including the necessary arms, badges, decorations and ornaments proper thereto, and imported by naval and military officers for their own personal use; vessels, dredgers, boats, machinery, tools, plant and materials imported into these islands by any contractor or other person for surveying or improving any of the channels or harbours of these islands under any contract or agreement with the Government of these islands; vessels built out of these islands and subsequently sold in these islands and their appurtenances for the time being forming part of such vessels.

PAYMENT OF DUTIES.

One fifth or twenty per cent. of all import duties payable at one and the same time by one and the same importer or consignee, on any goods arriving by one and the same vessel, or payable by any person on any goods taken out of any bonded warehouse at one and the same time shall be paid in lawful gold coin; provided that such duties amount to five pounds or any multiple of that sum; but such gold payments shall not be required except on amounts of five pounds or multiples thereof.

DRAWBACKS.

Persons exporting goods are entitled on certain conditions to the whole of the duty paid on the importation thereof when the duty on the said goods amounts to £2.

Drawbacks of duties are allowed for goods sold to and becoming the property of H.M.'s Government.

Personal property sold by auction (property sold under process of any Court or under the order of any Judge as such, or belonging to estates of deceased persons or farm products of this Colony only excepted) is subject to a duty of 2½ per cent. less 2½ per cent. on such duty to auctioneers for collecting and paying the same.

The Receiver-General on its being proved to his satisfaction that cigars manufactured in these islands from imported unmanufactured tobacco, have been exported therefrom, shall pay out of the public treasury to the exporter such amount as shall in the opinion of the Receiver-General represent the duty paid on the unmanufactured tobacco used in such cigars.

PROHIBITIONS.

Act No. 48 of 1900 empowers the Governor to prohibit, by proclamation, the exportation from the Bermuda Islands of arms, ammunition, military and naval stores, and any other article which the Governor-in-Council shall judge capable of being converted into, or made useful in increasing the quantity of arms, ammunition, or military or naval stores; the importation, sale or manufacture of white or yellow phosphorus matches from Jan. 1, 1911

BRITISH NORTH BORNEO

MONEY.—1 Dollar (100 cents) = 2s. 4d.

WEIGHTS AND MEASURES.—1 picul = 133⅓lbs. av.; 1 kati = 1⅓lbs. av.; 1 tahil and 1 basin = $\frac{1}{16}$ kati = 1½ oz. av.; gantang: gallon; Mexican and British dollars are current in British North Borneo.

IMPORT DUTIES.

		Dol.	c.
Aerated and mineral waters	per case of 6 doz.	0	72
,, ,, splits	,,	0	36
Arms and ammunition—			
Rifles and guns	per barrel	5	00
Pistols and revolvers	each	3	00
Cartridges, loaded or empty	per 100	1	00
Beads and buttons, toys, curios of any material, including tinsel wares	10% *ad val.*		
Boxes, Chinese and Japanese boxes, portmanteaux or trunks of any material	10% *ad val.*		
Brass or copper ware and white metal, viz.:—			
Gongs, ornaments, sirih boxes, &c.	10% *ad val.*		
Trays and bowls	10% *ad val.*		
Hinges, locks, nails, and wire	10% *ad val.*		
Building material, bricks, tiles, lime, pipes, roofing and paving material and cement	5% *ad val.*		
Cards, playing cards, or dominoes	per pack or set	0	25
Chemicals, photographic and scientific material	10% *ad val.*		
Cloth, bunting, yarns and threads made of cotton, linen, flax, grass, hair, or fibre, or any mixture thereof	15% *ad val.*		
Coal and coke	per ton	0	50
Coffee	per lb.	0	03
Cutlery	10% *ad val.*		
Dyes and chemicals, not medicinal	10% *ad val.*		
Earthenware, crockery and porcelain	10% *ad val.*		
Jars, Gusi, Tajau, &c., old	each	5	00
,, others, new, imitations of above	,,	0	50
Fireworks, including squibs, and crackers	25% *ad val.*		
Flour	per ordinary bag	0	20
Furniture	10% *ad val.*		
Glassware, unless otherwise specially taxed	5% *ad val.*		
Haberdashery, including all ready-made cloth stuffs	15% *ad val.*		
Hats, boots and shoes, caps or bonnets, artificial flowers, feathers and umbrellas, looking glasses, combs and lacquered ware	10% *ad val.*		
Jewellery, watches, chains, rings, clocks, ornaments, gold and silver (not coin)	10% *ad val.*		
Lamps and lanterns, European, Chinese and Japanese lanterns, fans, candles, joss sticks, and papers	10% *ad val.*		
Lead	per picul	1	50
Leather and paper goods, or imitations thereof, unless otherwise specially taxed	5% *ad val.*		
Machinery worked by steam or water power	10% *ad val.*		
Machines, labour saving, and not worked by steam power	10% *ad val.*		
Matches or lights	per packet of 10 boxes	0	06
Patent medicines	10% *ad val.*		
Musical instruments, phonographs, gramophones, &c	10% *ad val.*		
Metals, manufactured	10% *ad val.*		
,, unmanufactured	5% *ad val.*		
Oils, kerosene	per case of 65 lbs.	0	40
,, other, used for burning	per 100 lbs.	0	30
,, cocoanut, kachang, or bean oil	per kati	0	02
Paints and paint oils	10% *ad val.*		
Perfumery, incense and spices	10% *ad val.*		
Personal effects, other than enumerated on free list, dutiable according to classification.			
Plated ware	10% *ad val.*		
Provisions, not otherwise specified	5% *ad val.*		
Railway, telegraph and tramway materials and rolling stock	10% *ad val.*		
Rice (suspended until further notice).			
Salt	per picul	0	40
Salt fish	,,	0	25
Silk stuffs	15% *ad val.*		
Stationery for printing and writing; and all kinds of books other than on free list	5% *ad val.*		
Sugar: Raw or brown, very coarse brown and treacle	per kati	0	01
Manufactured or refined, white, brown, or other	,,	0	02½
Sweets and confectionery, including any mixture of flour and sugar	10% *ad val.*		
Tansan water	per case of 50 qt. botts.	0	50
Tea	per lb.	0	03
Tea stick	,,	0	01½
Timber, manufactured or unmanufactured	10% *ad val.*		
Tobacco:—			
Chinese tobacco, per case of 140 packages of 8 tahils	each	14	00
,, per case of 200 packages of 6 tahils	,,	15	00
If less than a case	per kati	0	20
European, American, or Philippine, or other tobacco not classified	per lb.	0	80
Java, Sumatra, Palembang, or other native	per kati	0	70
Cigars, European, American, Philippine or Indian	per lb.	0	80
Cigarettes	,,	0	80
Pipes and smokers' articles, cigarette papers, &c	10% *ad val.*		
Vehicles	10% *ad val.*		
Vessels	10% *ad val.*		
Wines, spirituous and malt liquors:—			
On all spirituous liquors	per gal.	2	40
On all sparkling wines	,,	2	00
On all still wines	,,	1	00
On all other fermented or distilled liquors, except arrack and samsoo intended for use as a beverage and containing more than 2 per cent of pure alcohol by weight	per gal.	0	24
Goods or other articles chiefly composed of manufactured timber or manufactured metal, unless otherwise specially taxed	10% *ad val.*		
On any other article or goods imported, not referred to or described herein, and not entered in the free list	5% *ad val.*		

FREE LIST.

The following may be imported free of import duty:—

Bandages, lint, and cotton wool for medical purposes only, medicines, pictures, cotton waste, disinfectants, insecticides, literary publications, candles, rope and cordage, castor oil, cera wax, soap, twine and string. Straits Settlements dollars and subsidiary silver coin.

School books or educational materials imported by, and for the use of, schools approved by the Government.

Materials or accessories required solely for the use of churches.

Bran, crushed food, and oilcake; coin and notes subject to restrictions below; domestic animals; horses and ponies; cattle, sheep and goats; swine and poultry; machinery of all kinds for the purpose of ship building only; metals, raw and manufactured, for the purposes of ship building only; seeds and plants for agricultural purposes, also prepared manures; all goods, not being contraband, for export through bond to other countries or other districts in North Borneo; fire hand pumps, if for importers' own use; fire extinguishers or materials for extinguishing fire; liquors, tobacco, cigars and cigarettes for the Governor and officers and men of the British Army and Navy serving on full pay in the State; cards and implements for the use of the farm, imported by the opium, pawn, gambling or spirit farmer; tobacco in quantities of less than 1lb., and cigars and cigarettes in quantities of less than 100 brought by one person for *bona fide* personal use; postage stamps, coin, bullion and notes for the State Government; personal effects, such as used wearing apparel, books, music, toilet requisites, bed and table linen, kitchen utensils, tools, cutlery, crockery, plate and jewellery brought by any one person for personal use (other personal effects are dutiable according to classification in the tariff); official supplies sent by U.S. Government for use of U.S. Consul; travelling shows, such as theatrical, cinematograph, circus and other similar equipments, imported temporarily for public entertainment; all ammunition imported by the B.N.B. Rifle Association or affiliated clubs for use only under the rules of the Association.

EXPORT DUTIES.

		Dol.	c.
Agricultural produce, not otherwise specified	2½% *ad val.*		
Armadillo skins	10% *ad val.*		
Bees wax	per picul	4	50
Birds' nests:—			
White and red, Nos. 1, 2 and 3	per kati	1	00
Black, Nos. 1, 2 and 3	,,	0	15
Silam, white, Nos. 1, 2 and 3	,,	2	00
,, black, Nos. 1, 2 and 3	,,	0	30
Blachan (a kind of fish)	per picul	0	50
Camphor	per kati	5	00
,, inferior quality according to classification by Superintendent of Customs	per kati 1 to 4	00	
Charcoal	10% *ad val.*		
Cocoanuts	per hundred	0	15
Copra	2½% *ad val.*		
Cutch, as may be arranged under agreement.			
Damar batu	per picul	0	10
Other varieties	,,	0	50
Dried prawns	10% *ad val.*		
Firewood	10% *ad val.*		
Gutta-percha, red	10% *ad val.*		
,, white	10% *ad val.*		
Hides and horns	10% *ad val.*		
Indiarubber (other than cultivated rubber)	10% *ad val.*		
Ivory	per kati	0	50
Jars, old	each	5	00
Jungle produce, not otherwise specified	10% *ad val.*		
Kima	10% *ad val.*		
Livestock:—			
Male cattle	per head	5	00
Pigs	,,	1	00
Goats	,,	0	50
Orang Utans	,,	5	00
Oysters, dried	10% *ad val.*		
Padi	per mandan of 10 gantangs	0	10
Pearl shells:—			
White	10% *ad val.*		
Black	10% *ad val.*		
Pearls	10% *ad val.*		
,, seed	per basin	1	00
Ponies (male) with permission from the Governor	per head	10	00
Poultry	each	0	05
Rattans	10% *ad val.*		
Rice (duty suspended until further notice).			
Sago, raw	per picul	0	16
,, flour	,,	0	10
Sea produce, not otherwise specified	10% *ad val.*		
Snail shells	10% *ad val.*		
Tapioca	2½% *ad val*		
Timber:—Belian	per ton	2	00
Salangan-batu, Rasak, Mirabau, Rengas, Penaga, Geriting, Idraujo, Kannung, Keniab, Bakau (mangrove), also other woods that sink in water	per ton	1	50
Kapor (camphor)	,,	1	00
Serayah, Kruin, Selangan Kuning, Urat Mata, Oba Sulu, Giujo, Nara, Gagil, Mangaris, Selangan Kacha, also other woods that float in water	per ton	0	75
N.B.—40 cubic feet to be reckoned as one ton. Sawn timber at two-thirds of the above rates.			
Sawn timber:—			
Belian	per ton	1	33⅓
Hardwood	,,	1	00
Soft wood	,,	0	50
Tobacco, estate grown	per English lb.	0	01
,, native, for export out of the State	per kati	0	07
Turtle eggs	10% *ad val.*		

EXPORTS.

FREE LIST.

Coffee; cultivated rubber; fruit and vegetables; gambier and pepper; salt fish. All goods, not being contraband, the produce of other countries, imported for export through bond to other countries, or other districts in North Borneo.

Prohibited Imports.—Foreign dollars which are not legal tender; foreign copper or nickel coin; any objects of an indecent or obscene character.

Prohibited Exports.—Straits dollars (except to Singapore), mares, female cattle and tengah bark.

LABUAN

MONEY.—1 Dollar (100 cents) = 2s. 4d.

WEIGHTS AND MEASURES.—1 picul = 133⅓ lbs. av.; 1 kati = 1⅓lbs. av.; 1 tahil and 1 basin = $\frac{1}{16}$ kati = 1½ oz. av.; gantang : gallon; Mexican and British dollars are current in Labuan.

DUTIES ON IMPORTS.		Dol.	c.
Beer and porter	per doz. qts.	0	50
,, ,,	per doz. pints	0	25
,, ,, in casks	per gallon	0	25
Gin	per case of 15 flasks	7	50
Liqueurs	per doz. quarts	4	00
Spirits	,, ,,	3	00
,, in casks	per gallon	1	50
Tobacco :—			
European, American or Philippine	per lb.	0	80
,, ,, ,, cigars and cigarettes	,,	0	80
Native tobacco	per kati	0	40
Chinese ,,	,,	0	16
Wines :—			
Sparkling	per doz. quarts	4	00
Still	,, ,,	2	00
If in casks	per gallon	1	00

SARAWAK

MONEY.—1 Dollar (100 cents) = 2s. 4d.

WEIGHTS AND MEASURES.—A picul = 133⅓lbs.; a kati = 1⅓lbs.; a coyan = 40 piculs (5,333⅓ lbs.); a coyan of salt = 60 piculs (8,000 lbs.); a gari = ⅝ of a catty ($1\frac{1}{10}$ lbs.); British and Mexican dollars are current in Sarawak.

RATES OF DUTY leviable on Articles imported into the Territory of Sarawak direct from a foreign port.

		Dol.	c.
Beer, cider &c.	per dozen quarts	0	25
Guns and other fire-arms†	per barrel	2	00
Jar Gusi	each	5	00
Kerosene oil	per case of two tins§	0	12
Salt	per coyan	25	00
Spirits, liqueurs and cordials :—			
Brandy, whisky, rum, and other spirituous liquors	per doz. quarts	1	00
,, ,, ,, (inferior)*	,, ,, ,,	4	00
Cherry cordial	per 2 doz. case	0	30
Geneva (in stone bottles)	per doz. botts. (large)	2	00
,, ,, ,,	,, ,, ,, (small)	1	00
Gin Old Tom and sloe	per doz. quarts	1	00
,, A. V. H., &c.(in square black botts.)	per case of 15 botts.	6	00
Liqueurs of all kinds	per doz. quarts	1	00
Ginger wine	,, ,, ,,	0	25
Tobacco (Chinese)	per case of 140 bundles	9	00
,, (,,)	,, ,, 200 ,,	10	00
,, Java	per basket	4	00
,, Palembang and other kinds	per picul	20	00
,, in tins, cigarettes and cigars	per lb.	0	16
,, (Bad) for agricultural purposes	per picul	10	00
Wine : Champagne, and all sparkling wines	per doz. quarts	1	00
Marsala, Madeira, port, sherry, claret, hock, &c.	,, ,,	0	50
All other articles		Free	

IMPORT DUTIES IN FORCE AT "OUTSTATIONS."‡

Brass guns, Lelahs	per picul	4	00
Brassware, brass wire, &c.		Free.	
Brassware and copper sheathing (old)		,,	
Iron and steel		,,	
Jars, Tajows (new)	each	5	00
,, under 10 dols. value	,,	1	00
Salt Nipa	per 100 garris	0	18

EXPORT DUTIES.

Bees' wax	per picul	5	00
Birds' nests—white	per kati	2	00
,, black (from Niah)	,, ,,	0	10
,, ,, (all other kinds)	,, ,,	0	25
Camphor	,, ,,	3	50
Canes—Malacca, &c.	,, 1,000	2	00
Damar—Mata Kuching (white)	,, picul	1	20
,, Daging	,, ,,	1	00
,, Darat or Laut	,, ,,	0	15
Fish—Malang and Benong	,, ,,	1	00
,, Trubok, &c.	*ad val.*	10%	
,, Maws No. 1	per kati	0	20
,, ,, No. 2	,, ,,	0	15
,, ,, No. 3	,, ,,	0	10
,, Fins	,, picul	3	50
,, Dried prawns (Sesar)	,, ,,	1	00
,, Fish roe	*ad val.*	10%	
,, Blachan	,,		
Gutta—Jelutong	per picul	0	40
,, Jangkar	,, ,,	1	50
,, All other kinds	,, ,,	8	00
India rubber	,, ,,	10	00
Kulit Tengar	,, coyan	1	20
Padi	*ad val.*	5%	
Rattans—Sega, Sluang, &c.	per picul	0	80
,, Temoi, Blah, &c.	,, ,,	0	40
,, Talam	,, ,,	0	25
Sago—raw	,, coyan	4	00
,, manufactured flour	*ad val.*	2½%	
,, ,, pearl	,,	10%	
Sugar—Nipa	,,	10%	
Timber, billian and other	per ton (40 cubic ft.)	2	00
Vegetable tallow or oil	per picul	1	00
,, nuts (Illipe nuts)	,, ,,	0	50
Kayu Baku, Garoo and Laka, Bezoar stones (Guliga)	*ad val.*	10%	
Kadjangs, Nibongs, bamboo and other jungle produce	,,		
Cultivated produce, &c.—			
Cutch	per picul	0	12
Gambier	,, ,,	0	10
Pepper—black	,, ,,	0	85
,, white	,, ,,	1	75
Pinangs	,, ,,	0	10
Tapioca—raw	*ad val.*	2½%	
,, manufactured	,,		
Kalasah and Bamban mats	,,	5%	

† Firearms can only be imported when a written permission is obtained from H.H. The Rajah or the officer administering the Government.

§ Tins must be enclosed in cases. The equivalent to be paid if imported in casks or drums.

* By "inferior spirits" is meant brandy retailed at less than 10 dols., and whisky at less than 8 dols. per doz. quarts.

‡ It is stated by the Sarawak government that the "Outstations" are the chief towns of the various districts or sub-districts of Sarawak, and receive most of their foreign imports, duty paid, from Kuching—the capital. Those foreign dutiable imports landed in the first instance at an "Outstation" pay the ordinary foreign import tariff. The above specified duties are levied when any of the articles named are imported into an "Outstation" from Kuching, from another "Outstation" or from another port, but such duties are not leviable in Kuching.

BRITISH GUIANA

MONEY, WEIGHTS AND MEASURES.

1 dollar (100 cents) = 4s. 2d.

Weights and Measures same as Great Britain.

ORDINANCE NO. 8 OF 1913.

AN ORDINANCE TO FIX A TARIFF OF DUTIES ON GOODS IMPORTED INTO THIS COLONY. (27TH MARCH, 1914.)

This Ordinance gives effect to the Reciprocal Agreement between Canada and certain West Indian Colonies and accords preferential treatment to various articles—the growth, produce or manufacture of the United Kingdom, Canada or Newfoundland—under certain prescribed conditions, on importation into the Colony.

The Ordinance further provides, *inter alia*, that—

(*a*) The rates of Customs duties set forth in column 1 "British Preferential Tariff" of the First and Second Schedules shall apply to goods, the produce or manufacture of the United Kingdom, Canada, Newfoundland and all British Possessions which are parties to the Canada-West Indies Convention or which may become parties thereto, when imported direct from the United Kingdom, Canada, Newfoundland, and any such British Possessions as aforesaid.

(*b*) The rates of Customs duties set forth in column 2 "General Tariff" shall apply to goods not entitled to admission under the British Preferential Tariff.

Provided that gold bullion, balata, rubber and other substances of a like nature, including gold bullion, balata, rubber and other substances of a like nature in transit imported or brought from Venezuela, shall be subject to an import duty equivalent to the amount of any royalty for the time being imposed by the Crown Lands Regulations and the Mining Regulations, 1905, upon gold bullion, balata, rubber and other substances of a like nature being Colony produce.

The goods, wares and merchandise enumerated in the Third Schedule, which shall be imported into the Colony, shall be exempt from the payment of duty.

Regulations are also prescribed, as heretofore, regarding the mode of ascertaining *ad valorem* duties, assessment of values in foreign coinage, articles imported in bags, &c., composite goods, classification of liquors, warehousing of explosives, drawbacks, refunds, and exemption from duty of goods imported for temporary use only.

The amended Regulations, which were approved by the Governor and Court of Policy on the 18th August, 1913, prescribe that all goods entitled to preference shall be accompanied by a certificate of origin in one of the forms prescribed.

Certificates of origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative. Certificates of origin for goods *not* consigned direct, in order to be valid, must be attested to in British countries before a Collector, or other principal Officer of Customs, Notary Public, or other official authorised to administer oaths, and in other countries before a British Consul; and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate will be valid after the expiry of six months from the date of issue.

THE FIRST SCHEDULE.

TABLE OF SPECIFIC DUTIES.

Articles.	Rates of Duty. British Preferential Tariff. Dols. cts.	Rates of Duty. General Tariff. Dols. cts.
1 *Aerated and mineral waters—		
(a) Per dozen bottles	0 16	0 16
(b) Per dozen splits	0 08	0 08
2 Animals, living—		
(a) Oxen, bulls and cows, with or without calves ....per head	4 00	5 00
(b) Dogs .... ,,	5 00	5 00
(c) Donkeys .... ,,	1 00	1 00
(d) Horses .... ,,	8 00	10 00
(e) Mules .... ,,	10 00	10 00
(f) Sheep .... ,,	0 80	1 00
(g) Swine .... ,,	0 80	1 00
3 Arms, ammunition and explosives—		
(a) Arms:		
Guns, muzzle loading....each	1 00	1 00
Pistols and revolvers .... ,,	5 00	5 00
(b) Ammunition:		
Cartridges, loaded ....per 100	1 50	1 50
,, unloaded .... ,,	0 50	0 50
Percussion caps .... ,,	0 04	0 04
Shot ....per lb	0 02	0 02
(c) Explosives—		
Dynamite and preparations of nitro-glycerine certified by the Government Analyst to contain less than 75 % of nitro-glycerine, blasting gelatine, gelatine dynamite or geligenite, guncotton, and all other explosives admitted by the Comptroller of Customs as explosives for blasting purposes ....per lb.	0 04	0 04
Gunpowder, rackarock and fuses, admitted by the Comptroller of Customs as explosives for blasting purposes ....per lb.	0 01	0 01
Gunpowder and all other explosives other than fireworks, not admitted by the Comptroller of Customs as explosives for blasting purposes per lb.	0 20	0 20
4 Bags and sacks—		
Empty, and not of paper, canvas or cotton per doz.	0 15	0 15
5 Beer and ale—		
(a) In bulk....per gallon	0 20	0 20
*(b) In bottle.... ,,	0 22	0 22
6 Biscuits, bread and cakes—		
(a) Unsweetened, and in barrels per 100 lbs.	0 40	0 50
(b) ,, and in tins.. ,,	0 60	0 75
(c) All other kinds .... ,,	5 00	6 25
7 Bricks....per 1,000	2 00	2 00
8 Buckets, pails and tubs of metal ....per doz.	0 50	0 50
9 Butter and butter substitutes—		
(a) Butter ....per. 100 lbs.	1 60	2 00
(b) Unenumerated .... ,,	2 00	2 00
10 Candles—		
(a) Tallow....per lb	0 01	0 01
(b) All other kinds .... ,,	0 05	0 05
11 Cards—		
Playing—per pack not exceeding 53 cards ..	0 16	0 16
12 Cattle, and other animal foods—		
Oilmeal and cakes ....per 100 lbs.	0 10	0 12½
13 Cement....per barrel not exceeding 400 lbs.	0 20	0 25
14 Cheese ....per 100 lbs.	1 60	2 00
15 Chemicals—		
(a) Acetic acid—		
(I.) Containing 66% and upwards of the real acid ....per lb.	0 12	0 12
(II.) Containing less than 66% and more than 10% of the real acid per gallon	0 60	0 60
(III.) Vinegar, and substitutes for vinegar, containing less than 10% of the real acid per gallon	0 10	0 10
(b) Brimstone and sulphur ....per lb.	0 01	0 01
(c) Calcium carbide ....per 100 lbs.	0 80	1 00
16 Cider and perry—		
(a) In bulk....per gallon	0 16	0 16
(b) *In bottle.... ,,	0 20	0 20
17 Coal, coke, &c.—		
(a) Coal, bituminous ....per ton	0 40	0 50
(b) ,, other .... ,,	0 50	0 50
(c) Patent fuel and coke .... ,,	0 50	0 50
18 Cocoa—		
(a) Including chocolate prepared otherwise than as confectionery....per lb.	0 06	0 06
(b) Raw, and imitations and substitutes thereof ....per lb.	0 04½	0 04½
19 Coffee—		
(a) Raw .... ,,	0 04½	0 04½
*(b) Roasted, and all imitations of and substitutes for it, including chicory, dandelion, and taraxacum....per lb.	0 04½	0 04½
20 Confectionery .... ,,	0 60	0 60
21 Cordage ....per cwt.	1 00	1 25
22 Cork manufactures ....per lb.	0 10	0 10
23 Fireworks, which in the opinion of the Comptroller of Customs are manufactured with a view to produce a pyrotechnic effect ..per lb.	1 00	1 00

* Subject to a maximum allowance of 5% for breakage.

Articles.	Rates of Duty. British Preferential Tariff. Dols. cts.	Rates of Duty. General Tariff. Dols. cts.
24 Fish—		
(a) Tinned, or canned, or preserved in jars or bottles ....per 100 lbs.	1 60	2 00
(b) Smoked or dried ....per cwt.	0 50	0 65
(c) Mackerel and salmon, pickled, per barrel not exceeding ....200 lbs.	0 80	1 00
(d) All other sorts unenumerated, per barrel not exceeding.... 200 lbs.	0 40	0 50
25 Fruit—		
(a) Currants ....per lb.	0 01	0 01
(b) Nuts used in the opinion of the Comptroller of Customs as fruit.....per lb.	0 00½	0 00½
(c) Other, dried, canned or preserved per 100 lbs.	1 60	2 00
26 Ghee.... ,,	1 00	1 00
27 Gold bullion, balata, rubber and other substances of a like nature, Venezuelan, per lb., an amount equal to the royalty for the time being.		
28 Grain and flour, and preparations thereof—		
(a) Flour of wheat or grain other than corn per barrel of 196 lbs.	0 85	1 10
(b) Grain, cornmeal, and all kinds and mixtures and preparations thereof, unenumerated ....per 100 lbs.	0 20	0 25
(c) Beans, peas and pulse, all kinds ,,	0 20	0 25
(d) Rice.... ,,	0 50	0 50
(e) Other farinaceous preparations such as arrowroot, cornflour, macaroni, sago and tapioca, and not being animal feeding stuffs ....per 100 lbs.	0 80	1 00
29 Grease, including stearine, tallow and other animal fats....per lb.	0 01	0 01
30 Hay and chaff ....per 100 lbs.	0 08	0 10
31 Jam and jellies ....per lb.	0 06	0 06
32 Lard and lard compounds and substitutes per 100 lbs.	0 80	1 00
33 Lime, all kinds ....per ton	1 00	1 00
34 Matches—		
(a) In boxes containing not more than 100 matches each.... ..per gross of boxes (Matches in boxes containing any greater quantity than 100 matches each to be charged in proportion).	0 80	0 80
(b) Other than in boxes ....per 14,400	1 10	1 10
(c) Vestas .... ,,	0 75	0 75
(d) Match splints, in cases containing each equal to ten gross of matches of the ordinary length ....per case	3 75	3 75
35 Meats—		
(a) Beef and pork, pickled or salted per barrel not exceeding 200 lbs.	1 60	2 00
(b) Canned ....per 100 lbs.	1 60	2 00
(c) Fresh, including poultry and game per 100 lbs.	1 60	2 00
(d) Other kinds, including bacon, hams and tongues ....per 100 lbs.	1 60	2 00
36 Metals: iron and steel—		
(a) Bolts, chains and nuts....per cwt.	0 40	0 40
(b) Hoop.... ,,	0 15	0 15
(c) Galvanized, in bars, rods, sheets, or corrugated ....per cwt.	0 50	0 50
(d) Black, in bars, rods, sheets, or plates, other than boiler plates ....per cwt.	0 40	0 40
(e) Nails and spikes.... ,,	0 25	0 28
37 Milk, condensed or otherwise preserved per 100 lbs.	0 80	1 00
38 Oil—		
(a) Crude petroleum, including such by-products as Jodelite (when admitted with the sanction of the Comptroller of Customs)....per gallon	0 01	0 01
(b) Refined petroleum, which does not give off an inflammable vapour at a temperature of less than 85 degrees Fahrenheit when tested in the Abel-Pensky apparatus in the manner laid down in the Schedule to the Proclamation of the 22nd day of December, 1908, under the Petroleum Ordinance, 1872..per gallon	0 25	0 25
(c) Petrol (including mineral naphtha and benzine) ....per gallon	0 05	0 05
(d) All other, including castor oil and petroleum spirit when admitted with the sanction of the Comptroller of Customs (essential, medicinal, perfumed oils excepted) ....per gallon	0 25	0 25
39 Opium and gange—		
(a) Extract of opium....per lb.	12 00	12 00
(b) Official tincture of opium or cannabis indica ....per gallon	0 80	0 80
(c) Including mixtures and preparations thereof unenumerated....per lb.	6 00	6 00
40 Paints, including colors and pigments..per cwt.	0 60	0 75
41 Pitch ....per barrel, not exceeding 200 lbs.	0 50	0 50
42 Pickles and sauces ....per reputed quart	0 06	0 06
43 *Pipes, clay, for smoking tobacco ....per gross	1 00	1 00
44 Rosin ....per barrel, not exceeding 200 lbs.	0 50	0 50
45 Salt—		
(a) Coarse or rock ....per 200 lbs.	0 75	0 75
(b) Fine, including table salt .... ,,	1 50	1 50

* Subject to a maximum allowance of 20% for breakage.

THE FIRST SCHEDULE—continued.

Articles.	Rates of Duty. British Preferential Tariff. Dols. cts.	General Tariff. Dols. cts.
46 Seeds (except seeds for propagation ....per lb.	0 02	0 02
47 Silver, raw .....per oz. troy	0 12	0 12
48 Soap, common.....per 100 lbs.	0 60	0 75
49 Spices—		
(*a*) Ginger, raw .....per lb.	0 01	0 01
(*b*) All other kinds (including ground mustard and pepper) .....per lb.	0 04	0 04
50 Spirits and strong waters—		
For every gallon computed by Sykes' hydrometer at proof of spirits of any description (except perfumed spirits), including wood naphtha or methylic alcohol, purified so as to be potable ; and mixtures and preparations containing spirits.		
Enumerated spirits :		
Brandy..... } Gin ..... } Whisky ..... } the proof gall.	3 50	3 50
Unenumerated spirits :		
Sweetened ..... ,,	3 50	3 50
(Including liqueurs, cordials, mixtures and other preparations containing spirits : if tested.)		
Not sweetened.....the proof gallon	3 50	3 50
(Including liqueurs, cordials, mixtures and other preparations containing spirits; provided such spirits are both unenumerated and unsweetened ; if tested.)		
Liqueurs, cordials, mixtures and other preparations containing spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested the liquid gallon	4 50	4 50
Perfumed spirits, not over proof ,,	2 00	2 00
(Being in the opinion of the Comptroller of Customs not potable.)		
Perfumed spirits, over proof ..the liquid gall.	4 00	4 00
(Being in the opinion of the Comptroller of Customs not potable.)		
Wood naphtha or methylic alcohol, not purified so as to be potable....the liquid gallon	0 25	0 25
Methylated, certified by the Government Analyst to contain not less than 10 % of wood naphtha, and three-eighths of 1 % of Dippel's oil or of mineral naphtha the liquid gallon	0 50	0 50
Spirituous compounds, being medicines composed of preparations recognised by the British Pharmacopœia, and which the Comptroller of Customs is satisfied are to be used in the compounding of medicines only the liquid gallon	0 60	0 60
Other spirituous medicinal preparations containing not more than—		
50 % of proof spirit .....*ad val.*	15 %†	15 %†
Containing more than 50 % of proof spirits are to pay duty at the rate of unenumerated spirits.		
51 Starch.....per 100 lbs.	0 80	1 00
52 Sugar:		
(*a*) Refined..... ,,	0 45	0 45
(*b*) Unrefined..... ,,	0 40	0 40
53 Tar..per barrel, not exceeding 30 gallons *ad val.*	15 %†	15 %†
54 Tea .....per lb.	0 16	0 16
55 Tobacco—		
Manufactured, viz. :—		
Cigars and cigarettes ..... ,,	1 50	1 50
Snuff ..... ,,	1 50	1 50
Other sorts..... ,,	1 00	1 00
In leaf—		
If in packages containing not less than 400 lbs.—		
Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof .....per lb.	0 50	0 50
Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof ..per lb.	0 60	0 60
If in packages containing less than 400 lbs. :		
Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof .....per lb.	0 60	0 60
Containing less than 25 lbs. in every 100 lbs. weight thereof .....per lb.	0 70	0 70
56 Turpentine—		
(*a*) Crude .....per barrel	0 50	0 50
(*b*) Spirits of.....per gallon	0 18	0 18
57 Twine (all kinds) .....per lb.	0 02	0 02
58 Varnish and polish—		
(*a*) Not containing spirits.....per gallon	0 09	0 12
(*b*) Containing spirits ..... ,,	9 50	0 65
59 Vegetables—		
(*a*) Dried, canned or preserved ..per 100 lbs.	1 60	2 00
(*b*) Garlic ..... ,,	0 75	0 75
(*c*) *Onions ..... ,,	0 80	1 00
60 Wine—		
(*a*) Sparkling .....per gallon	1 50	1 50
(*b*) †Still—		
(I.) In bottle, and containing not more than 26 % of proof spirit, as verified by Sykes' hydrometer .....per gallon	0 60	0 60
(II.) In bulk, and containing not more than 26 % of proof spirit, as verified by Sykes' hydrometer .....per gallon	0 55	0 55
61 Wood and timber—		
(*a*) ‡Lumber, undressed per 1,000 feet board measure	2 40	3 00
(*b*) ,, dressed ,, ,, ,,	4 00	5 00
(*c*) Shingles, wooden, of all kinds ..per 1,000	0 40	0 50
(*d*) Shooks for making puncheons, hogsheads or barrels for holding rum or molasses, per pack or packs containing shooks for 1 puncheon, or 2 hogsheads, or 3 barrels.....per pack or packs	0 32	0 40
(*e*) Staves and headings—		
White oak .....per 1,000	6 40	8 00
Of every other description.... ,,	4 80	6 00

And in addition to each of the duties enumerated in the above Schedule, 5 % thereof, provided that the additional 5 % shall not be charged on matches.

And at these rates upon any greater or less quantity of such goods, wares and merchandise respectively.

Provided that the following articles shall not be allowed to be entered for consumption or use within the Colony :—

Aerated and mineral waters containing lead, copper, arsenic or other matter which in the opinion of the Comptroller of Customs is injurious to health.

Dynamite and preparations (other than blasting gelatine, gelatine dynamite and gelignite) containing more than 75 % of nitro-glycerine.

Butter and butter substitutes where the proportion of fat is less than 75 %.

Lard and lard compounds and substitutes containing more than 1 % of water.

Oil (other than gasolene, petrol and crude petroleum) which gives off an inflammable vapour at a temperature of less than 85 degrees Fahrenheit when tested in the Abel-Pensky apparatus in the manner laid down in the Schedule to the Proclamation of the 22nd day of December, 1908, under the Petroleum Ordinance, 1872.

Spirits of a lower strength than 25 under proof, except such as may be passed by the Comptroller of Customs as liqueurs.

Tobacco in leaf containing more than 38 lbs. of moisture in every 100 lbs. weight thereof.

Where in any case in the Schedule reference is made to any article as packed in a particular way, or imported in a particular form, the same duty shall be imposed on such article if packed in any other way or in any other form imported ; and the amount of duty payable in any such case shall be computed by the Comptroller so as to equal as nearly as may be, but be not less than, the amount of duty payable in the like case if the article had been packed in the usual way, or imported in the usual form.

Bottles not measured on importation shall be taken to contain as follows :

Imperial quarts—a quarter of a gallon.
Imperial pints—an eighth of a gallon.
Reputed quart—a sixth of a gallon.
Reputed pints—a twelfth of a gallon.

Bottles of wines and spirits measured singly on importation to be measured up to ·001 of a gallon.

THE SECOND SCHEDULE.

TABLE OF AD VALOREM DUTIES.

Articles.	Rates of Duty. British Preferential Tariff. Dols. cts.	General Tariff. Dols. cts.
Bicycles and tricycles and their parts.....	13⅓ % *ad val.*	16⅔ % *ad val.*
Brooms and brushes.....	,,	,,
Boots, shoes and slippers.....	12 % *ad val.*	15 % *ad val.*
Cash registers, coffins, caskets, casket robes and linings, and casket hardware.....	,,	,,
Doors, sashes and blinds.....	,,	,,
Electrical dental appliances of all kinds	,,	,,
Glass bottles, lamps, lamp chimneys and table glassware	,,	,,
House, office, cabinet or store furniture of wood, iron, or other material.....	,,	,,
Machinery, including electric, not particularly exempted in the Third Schedule	,,	,,
Manufactures of india rubber	,,	,,
Nickel-plated, gilt or electro-plated ware	,,	,,
Paper of all kinds and manufactures of paper....	,,	,,
Patent or proprietary medicines gazetted as such by order of the Medical Board, not containing more than 50 % of proof spirit	25 % *ad val.*	25 % *ad val.*
Pianos and organs	12 % *ad val.*	15 % *ad val.*
Rivets and clinches	,,	,,
Tallow, rosin, caustic soda, soda ash and silicate of soda, which the Comptroller of Customs is satisfied are imported for the manufacture of soap	15 % *ad val.*	15 % *ad val.*

* Subject to an allowance of 12½ % for deterioration on voyage in lieu of any allowance for survey.

† And 10 % thereof in addition.

† For each degree or fraction of a degree of strength of wine in excess of 26 % of proof spirits as aforesaid, an additional duty of 10 cents per gallon until the strength reaches 42 % of proof spirit.

‡ Spruce and white pine lumber not grooved, tongued or dressed, to be subject to a reduction of 5 % for splits.

Articles.	Rates of Duty. British Preferential Tariff. Dols. cts.	General Tariff. Dols. cts.
Trunks, valises, travelling and tool bags, and baskets of all kinds	12 % *ad val.*	15 % *ad val.*
Vehicles, including automobiles and motor cars	"	"
Wire (including barbed wire), woven wire fencing and metal gates	"	"
All other articles not in this or the First Schedule particularly mentioned or in the Third Schedule particularly exempted	15 % *ad val.*	15 % *ad val.*

And in addition to each of the duties enumerated in the above Schedule, 10 % thereof.

SCHEDULE I.

CERTIFICATE OF ORIGIN FOR ENTRY UNDER THE CANADA-WEST INDIES PREFERENTIAL TARIFF OF ARTICLES CONSIGNED DIRECT FROM THE COUNTRY OF ORIGIN OR MANUFACTURE.

I hereby certify that I am (1)
of the Exporter(s) .
of the articles included in this certificate, and that I am duly authorised to make and sign this certificate on behalf of the said Exporter(s).

I have the means of knowing and I do hereby certify that the merchandise designated below is of (2) growth, produce or manufacture, which merchandise is to be shipped to (3) ,
consigned to , merchant at (4) .

And I further certify that I have the means of knowing and do hereby certify that in the case of manufactured goods a substantial portion of the labour of (5) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than one-fourth of the value of every such article in its present condition.

Name and address of exporter.
Port of shipment.

Marks.	Numbers.	Number and description of packages and description of goods.	Quantity.	Value.

So certified under my responsibility.

Signature.

Dated at this day of 191

(This Certificate ceases to be valid after six months from date of issue.)

(1) Insert the word Partner, Manager, Chief Clerk or Principal Official, giving rank as the case may be. (2) Country of origin or manufacture. (3) Port of ultimate destination. (4) Address. (5) Country of manufacture.

SCHEDULE II.

CERTIFICATE OF ORIGIN FOR ENTRY UNDER THE CANADA-WEST INDIES PREFERENTIAL TARIFF OF ARTICLES NOT CONSIGNED DIRECT FROM THE COUNTRY OF ORIGIN OR MANUFACTURE.

[*To be attested to in British Countries before a Collector or other principal Officer of Customs, Notary Public or other official authorised to administer oaths, and in other countries before a British Consul.*]

I certify that M
being a duly authorised representative of M
{ (Producer or Manufacturer) / (Merchant or Trader)
of has declared before me on his responsibility that the merchandise designated below is of (1) growth, produce or manufacture as shown by reliable invoices presented to me by the exporter, which merchandise is to be shipped to (2) consigned to , merchant at (3) and he further declares that in the case of manufactured goods a substantial portion of the labour of (4) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than one-fourth of the value of every such article in its present condition.

He also declares that the undermentioned goods are in the original packages in which they were exported from and that such goods have been under continuous Customs supervision whilst in and have not been altered in nature, quality or value since their exportation from .

Name and address of exporter.
Port of shipment.

Marks.	Numbers.	Number and description of packages and description of goods.	Quantity.	Value.

So declared under my responsibility.

Signature of declarant.
Signature and seal (if any) of the issuing authority.

Dated at this day of 191

(This Certificate ceases to be valid after six months from date of issue.)

(1) Country of origin or manufacture. (2) Port of ultimate destination. (3) Address. (4) Country of manufacture.

THE THIRD SCHEDULE.

TABLE OF EXEMPTIONS FROM DUTY.

Advertising matter of no commercial value passed as such by the Comptroller of Customs; agricultural implements passed by the Comptroller of Customs as such; all cement, ironwork, ferro-concrete and building materials for construction of the Roman Catholic Cathedral, Georgetown, to the satisfaction of the Comptroller of Customs, to an amount of duty not exceeding 6,000 dols. for the period of reconstruction; animal charcoal; articles passed by the Customs authorities as the personal baggage of passengers arriving in the Colony from abroad; artificial limbs; articles passed by the Comptroller of Customs subject to the sanction of the Governor, as imported for the official use of the Consulate of any foreign country or place, provided that a similar privilege in respect of similar articles is accorded by the laws and customs of such foreign country or place to His Majesty's Consulate therein; articles sent to the Colony for repair or improvement when passed by the Comptroller of Customs; Bank notes (signed); bee culture, implements and supplies used in, passed by the Comptroller of Customs as such; belting for machinery; bottles, empty, passed by the Comptroller of Customs as suitable for preserves; bullion and coin; other than raw silver, Mexican dollars and Venezuelan gold bullion; Chemicals and other substances, which the Comptroller of Customs is satisfied are imported for the purification of water; chemicals necessary for the cyanide process in gold mining; chimneys or smoke stacks imported as integral portions of machinery exempted from duty under this schedule; cinematograph films; cotton seeds; Drugs and appliances imported by or for the use of the Society for the Prevention and Treatment of Tuberculosis; all drugs and appliances imported with the approval of the Surgeon-General for the relief and control of ankylostomiasis; Fire engines, and hose and couplings for the same; fire extinguishers; fish, fresh, not imported in cold storage; fruits, vegetables and ground provisions, not preserved and not enumerated in the table of specific duties of customs; furniture and ornaments of a non-consumable nature proved to the satisfaction of the Comptroller of Customs to be imported for any place of worship of the Christian Religion in the Colony; Goods, stores, arms and ammunition imported by order of the Governor of the Colony; Horses, baggage and furniture of officers on Imperial service in His Majesty's naval and military forces; hides and skins (raw); Ice; Locks and sluices for sea defences, water supply or drainage of land; locomotive engines and railway plant; launches of all kinds; library appliances and articles and materials imported exclusively for the use of the Georgetown public free library; Machinery (and component parts thereof), viz.: Machines or sets of machines to be worked by steam, water, fire or other power, or which before being brought into use, require to be fixed with reference to other moving parts, and which are intended: (*a*) for rolling plantation rubber, (*b*) for agricultural purposes when passed by the Comptroller of Customs, (*c*) for brick and tile making, (*d*) for the preparing and ginning of cotton, (*e*) for electric lighting, (*f*) for railway power and plant, (*g*) for mining, milling and cyaniding, (*h*) for the draining of land, the manufacture or preparation of the produce of raw materials, or for use in the manufacture or preparation of manures, (*i*) for sawmills, foundries and factories of whatever kind, (*j*) for steam and motor boats, launches and barges, (*k*) for the construction of gas works, (*l*) for the reaping and preparation of rice for the market. The term "machinery" does not include tools and implements to be worked by manual or animal labour; only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purposes. Machinery accessories and other appliances or apparatus hereinafter specified, and which are intended: (*a*) For industrial or commercial purposes, viz.: Cane carrier, lifter and elevator chains, iron bridges, iron cane punts, grating bars, and steam fittings of every description, (*b*) for use in cyaniding and industrial purposes, viz.: Tanks, passed by the Comptroller of Customs as such, (*c*) for use in electric lighting and for railway power plant, viz.: wire, (*d*) for use in electric street lighting and locomotion, viz.: Motors and their parts, controllers and their parts, rheostats and rails, and their appendages, (*e*) for use in connection with electric lighting when imported by the Mayor and Town Council of Georgetown or New Amsterdam for lighting any street or place belonging to them, or subject to their control, viz.: Implements, (*f*) for use in mining, viz.: Trucks and rails, wire cables, wheels and pulleys, ore buckets, battery perforated metal screens, belt conveyers, automatic samplers, amalgamated plates, pipes and drill steel, (*g*) for the construction of steam boats and barges, viz.: Angles, plates, and other materials, (*h*) for the construction of gas works, viz.: Gasometer pipes and retorts, (*i*) for use exclusively in the manufacture of sugar or for the storage or supply of water, viz.: Pans, tanks, teaches and other vessels, (*j*) for use exclusively in connection with any machinery exempted from duty under this schedule, and (*k*) apparatus and appliances to be used exclusively in the distillation of rum; manures, sulphate of ammonia, nitrate of soda, lime and other substances which the Comptroller of Customs is satisfied are imported for use as manure or as remedies for diseases of, or preventives of insect attacks on, plants; maps (wall) and copy books imported for educational purposes; medals for numismatic collections; mosquito proof netting and mosquito proof gauze as approved by the Comptroller of Customs: motor omnibuses imported by a contractor with the Government for the carriage of mails, passengers and their baggage; Old iron for transhipment; Packages in which goods are imported, including carboys and drums containing sulphuric acid, except trunks and canisters, and except hogsheads and puncheons not containing tobacco, coals, lime, wines or spirits, and except inner packages of a fancy description; packages and bags exported filled with produce and returned empty, passed by the Comptroller of Customs as such; patterns and samples, subject to any regulations in that behalf made by the Governor in Council; photographs, unframed; pipes to be exclusively used for the sinking of artesian wells; plans; postage stamps; poultry; printed books, maps and almanacs; printing presses and types, printing paper, printing ink and printing ink reducers and driers used exclusively for letterpress printing imported by or directly for the conductor of any newspaper or printing establishment for the exclusive purpose of being used by him in the course of his trade; provisions and stores of every description imported by His Majesty's Government for the use of His Majesty's naval or military forces; Quinine, hydrochlorate and sulphate of and cuquinine; Scientific apparatus, utensils, instruments and preparations including absolute alcohol for preserving purposes imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, subject to such regulations as the Comptroller of Customs shall prescribe; sewing machines; specimens illustrative of natural history; seeds, garden; bulbs and roots, trees

THE THIRD SCHEDULE—continued.

plants, vines and seeds and grains of all kinds for propagation or cultivation; steam boilers of every description, and steam boiler plates, fittings, mountings, tubes and lagging; steam diggers; steam dredgers; steamers: Thymol; telegraph instruments and other materials imported by telegraph companies and necessary for the construction and use of their works, offices and stations in the colony, telegraph forms, telephones and materials necessary for the construction of telephones; tools, used by mechanics, woodcutters, miners and gold diggers, passed by the Comptroller of Customs as such; Uniforms, arms, ammunition, accoutrements and prizes imported by or for the use of His Majesty's naval or military forces, or the colonial militia, or the police force or any volunteer force or rifle association sanctioned by the Governor; Vaccine lymph and medicinal serum; all steam and other vessels, locomotives, carriages, rolling stock, rails and such other material and appliances, not herein already exempted, as the Governor in Council considers necessary for the construction and maintenance of a railway between the Demerara river and Essequebo river in terms of the contract dated the 11th December, 1893, made between the Sproston Dock and Foundry Company and the Government of this colony; all stores landed from an immigrant vessel for the purpose of feeding the immigrants conveyed thereby in terms of contract of conveyance and subsequently certified by the Immigration Agent-General to have been so used; all materials for use in railways or other special works which in the opinion of the Governor in Council may be useful in the development of the resources of the colony; all materials and articles imported by the Mayor and Town Council of Georgetown, or of New Amsterdam, for municipal purposes.

TERRITORY OF PAPUA (late BRITISH NEW GUINEA)

MONEY, WEIGHTS AND MEASURES, same as Great Britain.

CUSTOMS TARIFF.

(Ordinance of 1889, as amended by the Customs Duties Ordinance No. IV. of 1909 and the amending Ordinance of 1911.)

IMPORT DUTIES.

SCHEDULE—If any of the following articles are imported in the form or shape of a bag, package, box, tin, jar, bottle, or similar thing marked or labelled or commonly sold as containing or commonly reputed to contain a specific quantity of such article, such bag, package, box, tin, jar, bottle, or similar thing shall as against the importer be deemed to contain such specific quantity.

PART I.—SPECIFIC AND AD VALOREM DUTIES.

Articles.		Rate. £	s.	d.
Arrowroot, sago, tapioca, maizena, macaroni, starch, cornflour	pound	0	0	1
Aërated or mineral waters	dozen pints	0	0	6
Beer, ale, porter, cider (in bottle)	6 quarts or 12 pints	0	0	9
Beer, ale, porter, cider (in wood or jar)	gallon	0	0	6
Boots and shoes	10% *ad val.*			
Biscuits (fancy or sweetened)	pound	0	0	1
Blue	,,	0	0	1
Bacon	,,	0	0	1
Brushware	10% *ad val.*			
Basketware	,,			
Blacking	,,			
Bathbrick	,,			
Baking powder	,,			
Barley, split peas	pound	0	0	1
Benzine and naphtha	gallon	0	0	0½
Boxes and trunks of wood, leather or metal	10% *ad val.*			
Cordage and rope	ton	0	10	0
Cigars and cigarettes, including wrappers	pound	0	5	0
Coffee, cocoa, chocolate and chicory	,,	0	0	2
Confectionery, including cakes, comfits, ginger, butterine, sweetmeats, and nuts of all kinds except coco-nuts	pound	0	0	2
Caps (percussion)	100	0	0	1
Cheese	pound	0	0	1
Candles	,,	0	0	1
Crockery	10% *ad val.*			
Cordials and syrups, not included under spirits	gallon	0	1	0
Clocks and watches	10% *ad val.*			
Cutlery	,,			
Cartridges or cartridge cases	,,			
Dynamite	pound	0	0	3
Dates, figs, prunes, rasins and other dried fruits	,,	0	0	1
Drapery, including apparel and all materials composed wholly or in part of cotton, silk, linen, wool or other woven fabric	10% *ad val.*			
Drugs, including all articles of the kind and form used as medicines	,,			
Earthenware	,,			
Fish, preserved	,,			
Fruits, bottled or in tins or jars	dozen pints	0	1	0
Firearms	10% *ad val.*			
Fuse and fireworks	,,			
Floor cloth	,,			
Glass and glassware	,,			
Glue, gelatine, isinglass	pound	0	0	1
Guttapercha and indiarubber, or manufactures of in whole or in part	10% *ad val.*			
Hams and cured pork	pound	0	0	1
Hardware and hollow-ware	10% *ad val.*			
Hops	pound	0	0	1
Ironmongery	10% *ad val.*			
Ink, stationery and paper (writing and fancy)	,,			
Jewellery	,,			
Jams, jellies and honey	pound	0	0	1
Kerosene	gallon	0	0	6
Lead, including shot and bullets	cwt.	0	2	4
Leather, and leatherware, including all articles made wholly or in part of leather	10% *ad val.*			
Methylated spirits	gallon	0	2	0
Molasses and treacle	cwt.	0	2	0
Malt	bushel	0	0	6
Mustard	pound	0	0	1
Matches and fusees	10% *ad val.*			
Matting	,,			
Musical instruments	,,			
Opium, or any article containing any of the active ingredients thereof	pound	1	0	0
Oilman's stores	10% *ad val.*			
Oils not otherwise enumerated	gallon	0	0	6
Oil, perfumed	10% *ad val.*			
Petroleum, crude	gallon	0	0	0½
Residual oil	,,	0	0	0½
Other liquid fuel (not capable of being used as an illuminant)	gallon	0	0	0½
Powder, sporting	pound	0	0	3
Pepper, mace and other spices	,,	0	0	1
Pickles, including chutney and sauces	10% *ad val.*			
Paper, brown, wrapping, and paper bags	cwt.	0	2	0
Perfumery	10% *ad val.*			
Potted meat and extract of meat	pound	0	0	2
Printed forms	10% *ad val.*			
Pipes (tobacco)	,,			
Pictures and picture frames	,,			
Platedware	,,			
Rice	ton	0	10	0
Spirits of the strength of proof or of greater strength than proof by Sykes' hydrometer	proof gallon	0	15	0
Spirits and spirituous compounds under proof or of which the strength cannot be ascertained by Sykes' hydrometer	gallon	0	15	0
Case spirits reputed contents of two, three, or four gallons shall be charged: Two gallons and under as two gallons. Over two gallons and not exceeding three as three gallons. Over three gallons and not exceeding four as four gallons.				
Soap, hard and soft	pound	0	0	0½
Salt, saltpetre and soda crystals	ton	0	10	0
Sponges	10% *ad val.*			
Sugar	cwt	0	2	4
Tobacco ("trade") per 26 sticks or figs not exceeding in the aggregate 1 lb. avoirdupois in weight	pound	0	1	9
Tobacco, all other	,,	0	3	6
Tea	,,	0	0	2
Turpentine	gallon	0	1	0
Toys	10% *ad val.*			
Tinware	,,			
Twine and lines for fishing, clothes, lead, and similar lines	,,			
Umbrellas and parasols	,,			
Varnish	gallon	0	1	0
Vinegar	,,	0	0	6
Wine, sparkling	,,	0	6	0
,, Australian	,,	0	2	0
Wines, other kinds	,,	0	4	0
,, containing over 25% of alcohol	,,	0	12	0
Whiting	10% *ad val.*			
Woodenware	10% *ad val.*			
Wire rope	ton	0	10	0
Zinc manufactures or in sheets, rolls, or pipes	10% *ad val.*			

PART II.—ARTICLES EXEMPT FROM DUTY.

Agricultural and mining implements, machines, and tools, and parts thereof; animals, alive; anchors; axles and wheels; biscuits, not fancy nor sweetened; ballast for ships; bêche-de-mer; boats and vessels and sails thereof; books and periodicals, including newspapers, photographs, maps, charts, globes and models for school purposes; boilers, steam and boiler plates; bags and sacks, casks, tanks and cases, or parts thereof for exporting produce; canvas for sails; cement; coin, gold, silver and bronze; copper, sheet, plain, rods, tacks, nails,; chains and cables; coal and coke; coco-nuts and coco-nut fibre and copra; cotton, unmanufactured; curiosities, antique and "native"; cyanide of potassium; cyanide of sodium; diving pumps and dresses and parts thereof; doors, windows, sashes and shutters; drain pipes; engines of every description and parts thereof, including belting and packing; flour, including "seconds," "thirds," and "fourths"; furniture; fruit, green; fire engines; fish, salt or dried; garden seeds, bulbs, trees, shrubs, plants, flowers; grain, maize, wheat, oats, barley; galvanized iron, corrugated; gold, unmanufactured; grindstones; iron and steel rails and waggons for running thereon, including plates, bolts and nuts therefor; iron and steel, plain, sheet, rod, scrap, hoop, luggage, personal of passengers; lining for chests to export produce, lead, tin, zinc, paper, plain and medicated; living oysters; lithographic materials; machinery, agricultural, mining, sawing, steam engines, carding, spinning, weaving, dyeing, freezing, carpentering, papermaking, printing, ice-making or parts thereof; machinery and engines of every description and parts thereof, including belting and packing; motor and other vehicles of every description and parts thereof; meat, fresh, preserved and salt; meals, maize, oat, barley and peas; manures; metals, old, yellow for sheathing; matting for ships, dunnage and sugar; naval and military stores imported for the service of the Colonial Governments or for the use of His Majesty's land or sea forces; nails and screws; nets for fishing; oakum; oars; outside packages in which goods are ordinarily contained; ores; paints; paper, printing; powder, blasting; punts and lighters and material for building the same; quicksilver; sandalwood; sewing machines; shell, tortoise and pearl; skins; slates for schools; silver unmanufactured; specimens of natural history; sulphur; soup; tar; type and printing machines and presses; tanks; tents; telegraph and telephone machinery and materials; timber, dressed or undressed; vegetables, fresh, potatoes, onions, carrots, turnips, cauliflower, cabbages and beetroot; water pipes; wire (fencing) and wire-netting (iron) for fencing and iron fencing materials; zinc shavings.

ORDINANCE NO. 16—1913.

The above ordinance provides that all goods the property of the Commonwealth of Australia are exempt from duty on importation into Papua.

PART III.—GENERAL DUTY.

On all goods not enumerated or comprised in the preceding lists or parts, *ad valorem* duty of 5%.

BRITISH HONDURAS

MONEY.—1 dollar (100 cents) = 4s. 2d.

WEIGHTS AND MEASURES, same as Great Britain.

TARIFF ORDINANCE No. 14—1911.

SCHEDULE A.

		$ cts.
Beer, porter, cider and perry, in bulk	per gallon	0 25
,, ,, ,, ,, bottled	per 6 reputed quarts or 12 reputed pints	0 25
Blasting powder, dynamite and all other explosives for blasting purposes	per lb.	0 01
Candles, except tallow	,,	0 02
Cards, playing	,,	0 10
Cigars	*ad val.*	25 %
	and per 1,000	6 00
Cigarettes	*ad val.* 25% and per 1,000	2 00
Coffee	per lb.	0 02
Fireworks	,,	0 50
Gunpowder	,,	0 05
Lumber (not including spars), undressed	per 1,000 feet	1 00
,, ,, ,, dressed	,,	1 50
Oil, petroleum, of 130° flash test and upwards	per gallon	0 02
,, ,, below 130° flash test	,,	0 06
,, mineral, other than petroleum	,,	0 10
Opium, including powdered opium for medicinal purposes	per lb.	4 00
Pork (mess)	barrel of 200 lbs.	1 00
Revolvers (including pistols)	each	3 00
Spirits (not methylated), Bitters (not used solely for medicinal purposes), cordials and liqueurs not exceeding the strength of proof by Sykes' hydrometer, and in proportion for any greater strength than strength of proof	per gallon	2 50
Sugar, unrefined	per lb.	0 01½
,, refined	,,	0 03
Tea	,,	0 05
Tobacco, leaf	,,	0 08
,, other than leaf	,,	0 50
Wines, sparkling	*ad val.* 25% and per gallon	1 00
,, still	,, 10% ,,	0 50

And after those rates for any greater or less quantity of such goods respectively.

All other goods, wares, merchandise and effects of every description, not otherwise enumerated, the importation of which is not prohibited, including the cost of the packages in which they are packed ..... *ad val.* 12½%

The value of any goods shall be deemed to be the real and true value thereof at the place whence the same are imported.

SCHEDULE B.

GOODS FREE OF DUTY.—Agricultural implements, passed by the Collector of Customs as such, or parts thereof; animals, living; apparatus of circus and theatrical companies if taken away within three months; apparatus and appliances, or parts thereof, imported by a licensee for searching for, gathering or preparing sponges; articles imported for the use of His Majesty's Army or Navy; articles imported for the use of the Public Service of the Colony; articles imported for the official use of the Consulate of any foreign country, and the baggage, luggage and personal effects of foreign Consular officers, as well as that of their families and suites, including used furniture belonging to a foreign Consular officer on his first arrival in the colony, provided that similar privileges be granted to British Consulates and Consular officers by any such foreign country; articles imported by any friendly foreign Government *bona fide* for the service of any such Government; articles imported by any person or corporation in pursuance of any contract with the Government of this Colony wherein it is stipulated that such articles shall be imported free of customs duties; articles imported for immediate use in the construction, extension or repair of any building to be used exclusively as a church or school; artificial limbs, or parts thereof; asbestos paint; barrels and casks (empty), or parts thereof including hoops, rivets and bungs; bee culture appliances; books, printed (not being account), pamphlets, newspapers, music, calendars, almanacs, used postage stamps, and electrotype blocks; bricks, roofing slates and tiles; broom-corn; bullion and coin; carts for agricultural purposes, or parts thereof; chicle; church decorations and vestments, imported specially for any church; coal, coke and patent fuel; cocoanuts; drain pipes; fire engines, extinguishers and appliances, or parts thereof; firewood; fish, salted, dry or wet; fresh fish and oysters (not preserved in any way); fresh fruit and vegetables; furniture and household effects of a new arrival in the Colony if used by him at his previous residence and if imported on his first arrival in the Colony or within three months thereof; hides and skins, raw; ice; iron framework and girders for iron buildings; iron framework and girders, including bolts and rivets, for iron bridges; machinery, agricultural, electrical, marine, mining and manufacturing, or parts thereof, including boilers, belting, steam pipes, packing, lagging, fittings, batteries and charges; manure and other fertilizers; maps and charts; meat, fresh (not preserved in any way); mowing machines when the Collector of Customs is satisfied that such are imported for agricultural purposes; oil for steam launches, machinery and traction engines; ox bows and yokes; pans for boiling sugar or chicle; passengers' luggage (containing apparel and articles of personal use and professional apparatus); patterns and samples including show cards and matter for advertising of no saleable value; plants, seeds, bulbs and roots; plant or materials for railways, tramways, electric lighting (exclusive of shades, electroliers, standards and pendants), telegraphs and telephones, gas works, saw mills; poultry and other live birds; prizes and medals in respect of which it is certified by the Colonial Secretary that they have been imported for the police, volunteer force or fire brigades; pumps and other apparatus, or parts thereof, for raising water; rubber, unmanufactured; salt, other than table; school appliances, imported specially by the manager of any school; sponges, raw; stones, sand, gravel and soil; tanks, iron, for water, and iron plates for water tanks, including bolts &c.; timber (except pine) and dye woods, being indigenous to the colony; tobacco in small quantities not exceeding 1 lb. or 50 cigars or 100 cigarettes brought by passengers for their own use; tombstones, memorial tablets and railings for graves; tortoise shell (unmanufactured); traction engines; trucks for use in mahogany works, and carts for logwood works, or parts thereof, including draught and lashing chains; uniforms and appointments imported by civil officers; vaccine lymph and curative and preventive serums; vats, or parts thereof, including hoops, rivets and patent lugs; vessels, boats and launches of all kinds; windmills, or parts thereof; wire gauze and perforated zinc for screening purposes.

EXPORT DUTIES.

(Ord. No. 20 of 1901.)

		Cents.
Logwood	ton	1
Mahogany and cedar	1,000 sup. feet	100
Chicle	per lb.	0½

BRITISH WEST INDIA ISLANDS

JAMAICA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

A Law to consolidate and amend the laws relating to Duties on Imports.

(*Law* 21 *of* 22nd *May*, 1911.)

Be it enacted by the Governor and Legislative Council of Jamaica, as follows:—

1 This Law may be cited as "The Tariff Law, 1911."

2 On and after the coming into operation of this Law, there shall be raised, levied, collected and paid unto His Majesty, his heirs and successors, for the use of the Government of this Island, upon the several articles imported into this Island and enumerated in the first Schedule to this Law, the several duties therein set forth. And the articles enumerated in the second Schedule to this Law shall be admitted into the Island free of duty.

And all goods not enumerated in this Law as subject to any other rate of duty, nor declared free of duty by or under the powers conferred by this or any other Law, and not being goods the importation of which is by any Law prohibited, shall be subject to a duty of £10 on every £100 value, and after these rates for any greater or less quantity of such goods respectively.

(1) 3 Anything in the next preceeding section to the contrary notwithstanding the articles enumerated in the third Schedule to this Law when imported into the Island for temporary use either by an owner or by an exhibitor but not for sale, provided that the articles enumerated in items 2 and 3 had been in use abroad, shall be admitted on the security of a deposit of 30 % of the duties leviable on similar articles if imported for Island use, such deposit to be refunded on the exportation of the articles by the owner or exhibitor within two months of importation. Should the articles not be exported within two months of importation the Collector shall withhold a sum equal to 5 % of the duty payable at time of importation for each month or part of a month during which such articles are kept in the Island beyond the specified period of two months up to the limit of eight months. But if not exported within eight months of the date of importation the articles shall be deemed to have been finally imported for Island use and shall be entered and the duty thereon paid in the manner prescribed by sections 48 and 49 of Law 18 of 1877, allowance being made for any deductions already taken and brought to account from the amount deposited.

Articles deemed to have been finally imported for Island use, if not entered and duty paid as aforesaid, shall if sold or kept in the Island beyond eight months be liable to be seized as "uncustomed" goods under the provisions of Section 156 of Law 18 of 1877 or the person appearing as the Importer may be proceeded against under Section 34 of Law 24 of 1885.

4 The ordinary outside casing or covering of any goods, wares, or merchandise liable to a rated duty as set forth in the first Schedule, or exempt from duty as set forth in the second Schedule shall be exempt from duty under this Law, except as hereinafter stated; but in respect of goods liable to duty on the value thereof, the value of all outside and inside coverings or receptacles containing such goods, together with the value of all labels, wrappers, or other attachments, shall be deemed to be a portion of the value of such goods for duty, and shall be included in such value. Provided, that all packages or coverings containing free or rated goods apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rate of duty as would thereon be levied if imported empty, or separate from their contents.

All outside packages containing goods liable to rated duties as set forth in the First Schedule as well as goods liable to *ad valorem* duty, shall be liable to *ad valorem* duty, and when the package contains *ad valorem* and free goods, the outer package shall be liable to the same rate of duty as such *ad valorem* goods.

5 In the case of spirits subject to duty according to their strength of proof, such strength shall be ascertained by means of Sykes' (or Sikes') hydrometer; and in case such strength cannot be correctly ascertained by the direct use of the hydrometer, it shall be ascertained by the distillation of a sample, and the subsequent test in like manner of the distillate.

6 Whenever goods liable to duty on importation according to the value thereof are imported, the invoice of such goods shall include the value of all packages, receptacles, coverings, and wrappers, in which such goods are packed or contained, together with all charges due or payable in respect of the preparing, packing and putting up of the goods in the condition ready for shipment, and import duty shall be payable on the value of such packages, receptacles, coverings, wrappers and charges.

7 It shall be lawful for the Inspector of Invoices or other proper Officer of Customs without prejudice to the power to take samples for examination conferred by the Customs Consolidation Law, 1877, or by this Law, to accept as *prima facie* evidence of the character of cement entered for Island consumption a declaration of the consignor attested in writing by a reliable cement tester, in the country of manufacture, recognised as such by the Governor of this Island, that the article so entered is cement, conforming to the standard fixed by the Governor in Privy Council.

(1) See Customs Consolidation Law, 1877, Further Amendment Law, 1912 hereafter.

8 Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into this Island, or who being in this Island, has in his possession any bill-heading or other paper appearing to be a heading, or blank capable of being filled up and used as an invoice, and bearing any signature or other attestation purporting to show, or which may be used to show that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of a misdemeanour and liable to a penalty not less than £20 and not exceeding £100 or in the discretion of the Court to imprisonment, with or without hard labour, for a term not exceeding twelve months and the goods entered under any invoice made from such bill-heading or blank shall be forfeited.

9 Whenever it shall appear to the Governor in Privy Council, that the interests of the Island will be advanced thereby, he is hereby authorised, with the advice and consent of such Privy Council, to exempt from duty or to admit at a modified rate of duty any articles which may be required for use in connection with local industries, or in the preparation of native products, or otherwise, subject to such regulations and conditions, and for such periods as he may see fit.

10 Wines and malt liquors may be converted into vinegar in any Bonded Warehouse, under such regulations as the Collector General may approve, and thereupon such wines and malt liquors shall be liable to the duty on vinegar only.

11 Upon the re-importation of articles once exported, of the growth, produce, or manufacture of this Island upon which no internal tax has been assessed or paid or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected and paid in such manner as the Collector General may direct a duty equal to the tax imposed by the internal revenue laws upon such articles, if identified as island produce and if not so identified then such articles shall be subject to the same rate of duty as other imported articles of the same kind.

Whenever any goods upon which a drawback has been allowed under section 16 of this Law are returned to this Island, there shall be paid as import duty on such return a sum equal to the drawback allowed.

12 Goods, wares and merchandise upon which any duty under this Law, or any previous Law of this Island shall have been paid, if duly exported within two years of their first importation, shall receive a drawback equal to the duty paid on first importation; subject to rules to be made by the Governor in Privy Council for the regulation of such drawbacks.

13 The duty paid on provisions and stores supplied by local merchants or contractors to His Majesty's Navy or Military Authorities in this Island, for the use of His Majesty's Navy, or Army, or to Naval Officers, or Naval Messes or to other branches of the Public Service and to Public Institutions, shall be refunded under such conditions and regulations as may be prescribed by the Governor in Privy Council.

Provided that such drawback, or refund shall be limited to such articles as would have been entitled to be admitted free of duty, had they been in the first instance consigned to the purchaser.

14 There shall be paid a drawback, equal to the duty paid on their importation on shipbuilding materials, or accessories of any kind for shipbuilding which shall have been imported into this Island and used in the construction or repairs of foreign-going vessels, of any kind, on presentation to the Chief Officer of Customs at the port of importation of a certificate to the effect that such materials and accessories have been used as aforesaid, under the hand of the builder or repairer of such vessel or boat, who used the same, together with a declaration from such builder or repairer, that he believes such shipbuilding materials and accessories to have been imported into the Island.

Paints and oils used in painting any foreign-going ship while temporarily in port shall be included in the term accessory.

15 Drawback of Duties shall not be payable on goods which have become unmerchantable, subsequent to importation or which have been in actual and *bonâ fide* use.

16 Where imported materials on which duty has been paid are used in the manufacture of articles manufactured or produced in this Island, there shall be allowed on the exportation of such articles a drawback equal in amount to the duty paid on such materials so used: Provided, that when the articles exported are made in part from domestic materials, the imported materials or the parts of the articles made from such materials, shall so appear in the completed articles, that the quantity or measure thereof may be ascertained.

Provided also that where the actual quantity or measure cannot be ascertained by ordinary methods it shall be lawful for the Governor in Privy Council by regulation made under section 12 of this Law to approve an approximate scale of drawback.

17 On the exportation of bread or biscuit manufactured in this Island of imported flour, there shall be paid a drawback equal to the duty paid on the flour used in making the same, but not to exceed the duty payable on a like quantity of bread or biscuit imported.

18 The several drawbacks under this Law shall be subject to the regulations and provisions of the several Acts or Laws for the time being in force with reference to such drawbacks.

19 In construing the language employed in Schedule 2 of this Law to describe articles intended to be free of duty the articles named as free must be considered in their primary character in relation to the use under which exemption is given. When the character of such articles has been added to, modified or changed by embellishment or combination with some other article whose primary character is other than that described against the article on the free list the consideration as to whether the composite article is liable to duty shall be the relative value of the component parts considered under the two schedules of the tariff, viz.; the schedule imposing duty and the schedule granting exemption. If the value of the dutiable portion exceeds the value of the portion coming under a description on the free list then duty shall be charged on the composite article; but if the value of the portion formed by any items appearing on the free list exceeds the value of the portion not exempted then the article considered in its complete character shall be exempt from duty.

20 No goods imported free of import duties under the provisions of any law certificate or concession shall be sold or transferred without the importer notifying the Collector General, and paying such import duties as would be payable if the purchaser or transferee had, on the day of sale or transfer, imported the goods, and any such goods sold or transferred without such import duties being paid as are hereby declared to be payable, shall be liable to be seized, wherever found, and forfeited, and the person so selling the same shall be deemed guilty of an offence under section 157 of The Customs Consolidation Law, 1877 (Law 18 of 1877). The provisions of the last mentioned law, and any laws amending the same, in so far as they relate to goods liable to be seized and forfeited under those laws, or any of them, shall apply to goods liable to be seized and forfeited under this Law.

IMPORT DUTIES.

SCHEDULE I.

	Articles.		£	s.	d.
1	Ale, beer and porter, cider and p rry...	per gallon	0	0	9
2	Animals, alive, horned stock	per head	2	0	0
3	Horses, mules, mares and geldings	,,	3	0	0
4	Asses	,,	1	0	0
5	Sheep, goats and swine	,,	0	10	0
	No duty to be charged on these animals when under two months old imported with the dam.				
6	Arrowroot and cornstarch	per lb.	0	0	0½
7	Bacon	,,	0	0	2
8	Barley (not pearl barley)	per bushel	0	0	4
9	Beans and peas, including split peas	,,	0	1	0
10	Beef, wet, salted or cured	per barrel of 200lbs	0	15	0
11	Beef, smoked or dried	per lb.	0	0	2
12	Bread or biscuits, viz., pilot bread, water and oyster crackers, soda biscuits and butter biscuits	per lb.	0	0	0½
13	Butter, oleomargarine, butterine, or other substitute for butter	per lb.	0	0	2
14	Candles, composition	,,	0	0	2
15	,, wax or spermaceti	,,	0	0	2
16	,, tallow	,,	0	0	0¾
17	Cards, playing	per pack of 52	0	0	3
18	Cartridges for all kinds of firearms	per hundred	0	1	6
19	Cement, other than cement included in Schedule II.	per barrel of 400lbs.	0	1	0
20	Cheese	per lb.	0	0	2
21	Chicory	,,	0	0	6
22	Cocoa, beans and pods	per 100lbs.	0	10	0
23	Coffee, British colonial, raw	,,	1	0	0
24	,, ,, roasted	,,	2	0	0
25	Corn, Indian	per bushel	0	0	4
26	Fish, dried or salted	per 100lbs.	0	3	6
27	,, smoked, not otherwise enumerated or described	per lb.	0	0	0½
28	,, herrings, smoked	,,	0	0	0½
29	,, salmon, smoked	,,	0	0	2
30	,, salmon, wet or salted	per barrel of 200lbs.	0	10	6
31	,, alewives, herrings, mackerels and pickled, unenumerated	per barrel of 200lbs.	0	4	0
32	Flour, rye	per barrel of 196lbs.	0	8	0
33	,, wheat	,, ,,	0	8	0
34	Gunpowder, dynamite and other explosives (not to include cartridges for firearms, or percussion caps, detonators or fuse)	per lb.	0	1	0
35	Glucose	,,	0	0	1
36	Hams	,,	0	0	2
37	Indigo	,,	0	0	3
38 & 39	Lard and its substitutes, including cottolene	,,	0	0	1
40	Matches, lucifers and others, per gross of twelve dozen boxes, each box to contain 50 sticks, and boxes containing any greater or lesser quantity to be charged in proportion		0	1	9
41	Meal, not wheat meal	per barrel of 196lbs.	0	2	0
42	Meat, salted or cured	per barrel of 200lbs.	0	15	0
43	Naphtha, gasolene and petrol	per gallon	0	0	4
44	Oats	per bushel	0	0	4
45	Oil, castor oil, in tins or in bulk	per gallon	0	0	5
46	,, cotton seed oil and cocoanut oil	,,	0	0	5
47	,, petroleum and its products	,,	0	0	4
48	,, crude petroleum		Free		
49	Oil not otherwise enumerated, not including medicinal, essential and perfumed oils	per gallon	0	0	5
50	Opium, in powder, or as the raw drug, or solid extract of opium, but not including medicinal preparations and medicinal compounds of opium	per lb.	1	0	0
51	Pork, wet, salted or cured	per barrel of 200lbs.	0	15	0
52	Potatoes	,, ,, 180lbs.	0	1	6
53	Rice	per 100lbs.	0	3	0
54	,, undressed	per bushel	0	1	0
55	Salt (not rocksalt)	per 100lbs.	0	1	0
56	Sausages, dry or pickled	per lb.	0	0	2
57	Shot	per 100lbs.	0	8	0
58	Soap, common, brown, yellow or blue mottled, and all other laundry soaps	per 100lbs.	0	2	6
59	Spirits, brandy, whisky, gin, rum, spirits of wine, alcohol (including absolute alcohol) and all other distilled spirits, per gallon of proof spirits as ascertained by Sykes' hydrometer; provided that in no case shall the duty be less than 13s. 6d. per liquid gallon	per gallon	0	16	0
60	Bitters, cordials, liqueurs and sweetened or mixed spirituous beverages of a like kind	per gallon	0	16	0
61	Spirituous compounds, not being methylated spirits, nor perfumery, nor medicines recognized by the British or U.S.A. Pharmacopœias, nor recognized medicinal preparations proved to the satisfaction of the Collector-General to be of use only in the treatment of disease, and not otherwise enumerated, containing 40 per cent. of proof spirit.. liquid gallon		0	16	0
62	Sugar, refined or unrefined	per 100lb.	0	2	0
63	Tea	,,	0	1	0
64	Tobacco, cigars	,,	0	5	0
65	,, cigarettes or snuff	,,	0	1	6
	(The weight of the cigarettes to include the paper covering.)				
66	Tobacco, leaf	per 100lb.	0	1	0
67	,, manufactured, including cavendish	,,	0	2	0
68	Tongues, salted or cured	per barrel of 200lbs.	0	15	0
69	,, smoked or dried	per lb.	0	0	2
70	Wheat	per bushel	0	0	6
71	Wines (including medicated), in bulk and in bottle (containing not more than 40 per cent. of proof spirit). Wines containing a greater proportion of proof spirit to be deemed a spirituous beverage	per gallon	0	3	6
72	And an additional duty on all wines of a value of 12s. per gallon and upwards	per gallon	0	1	6
73	Wood, per every one thousand feet of pitch pine, white pine or other lumber, in rough or sawed, by superficial measurement of one inch thick		0	9	0
74	Wood, per every thousand feet of pitch or white pine lumber, or other lumber, planed, smoothed, grooved and tongued, ceiling and flooring boards, clinker or beaded boards, but not otherwise manufactured, by superficial measurement of one inch thick		0	14	0

Articles.	£	s.	d.
75 Wood shingles, cypress, more than twelve inches in length per thousand	0	6	0
76 ,, ,, wallaba ..... ,,	0	6	0
77 ,, ,, Boston chips, and all shingles not otherwise enumerated or described .....per thousand	0	4	0
And after these rates for any greater or less quantity of such goods respectively.			
All other goods not otherwise enumerated nor declared free of duty by this or any other Act, and not being goods the importation of which is by any Act prohibited per £100 value	10	0	0

SCHEDULE II.—SECTION 2.

EXEMPTIONS.

1. Agricultural implements, namely: Axes, agricultural forks, bill hooks, banana gouges, banana knives, barratones, cultivators, clod crushers, cane bills, cane knives, cane digging bills, cutlasses, dibbles, fruit pickers, field rollers and pulverizers, grass knives, ginger knives, harrows, hay balers and binders, hay knives, horseshoes, hoes, mattocks, mowers, such as are used for cutting grass to make hay but not lawn mowers, pickaxes, ploughs, pruning saws, pruners including pruning scissors, rakes, sowing machines, stump extractors, spuds, sickles, scythes, spades, shovels, sprayers (but not such as are ordinarily used for watering gardens or sprinkling lawns), trenching spades, watering cans.

2. Articles of naval, military and civil uniform, also robes of office, imported by members of those services for their personal use.

3. Articles, the growth and produce of the Pedro and Morant Cays, on production to the Collector of Customs of satisfactory evidence to that effect.

4. Articles the property of Foreign Governments imported into this island for the purpose of furnishing, decorating or equipping the Consulates of such Governments; provided that the like concession is granted to British Consulates by such Foreign Governments.

5. Artificial limbs, crutches and other appliances for the relief of bodily disablement.

6. Artisans' tools and implements namely the distinctive tools and implements ordinarily used by an artisan in his trade or calling. The term "Artisan" to be limited to mean fitter, mason, bricklayer, plasterer, smith, carpenter, painter, cabinetmaker, cooper, bootmaker, saddler, watchmaker and tailor and the things exempted to be limited to articles such as are *prima facie* not ordinarily used in connection with other or domestic purposes, and not to include any article entering into the construction as part of the thing worked upon.

7. Apparatus necessary for generating, storing, conducting, converting into power or light and measuring electricity.

8. Apparatus necessary for generating, measuring, conducting and storing gas.

9. Bags and sacks made of flax, hemp, or jute, for exporting island produce.

10. Bees, beehives and all accessories for apiaries.

11. Books printed, bound or unbound, pamphlets, magazines and newspapers, atlases, toy books, prints of photographs bound into a volume, but not account books, diaries, estate registers, statistical records and similar matter, usually classed as stationery but bound in book form and in part printed.

12. Brass, old scrap.

13. Bullion and coin.

14. Britannia metal in pigs and bars.

15. Cattle neat, viz.: dairy cows and heifers when bred in and imported from the United Kingdom, British Possessions, India or United States of America.

16. Cement which conforms to such standard as may be fixed by the Governor in Privy Council and published in the Jamaica Gazette.

17. Coal, coke and patent fuel.

18. Copper in pigs.

19. Fire engines and fire extinguishers to include hand grenades.

20. Fertilizers of all kinds, natural and artificial, including guano and other manures.

21. Iron, viz.: pig.

22. Iron, galvanized, for roofing, also screws, clout nails, rivets, washers and bolts specially manufactured for fastening such roofing; also iron ridging; continuous sheeting for guttering; gutters; brackets; and down pipes specially manufactured for use with iron and galvanized roofing.

23. Locomotives, railway rolling stock and parts thereof, rails, railway ties and all materials and appliances to be used exclusively for construction and equipment of railways and tramways.

24. Lymph for vaccination.

25. Lead, viz.: old scrap and pig.

26. Medicines, the remedy known as "606" Salvarsan (Dioxy-Diamido Arsenobenzol) and the following disinfectants when in liquid form: carbolic acid and coal tar, including Cyllin and Jeyes' fluid.

27. Milk condensed.

28. Mess plate, furniture and band instruments for the use of the navy, army, or militia, on the certificate of the military or naval commanding officer.

29. Magic lanterns and slides therefor not to include biographs, projectographs and similar apparatus.

30. Medals of gold or silver or copper and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions. This to include shields and cups—and the exemption not to extend to persons stocking such articles for purposes of trade.

31. Models of inventions and of other improvements in the arts and industries, but no article shall be deemed a model which can be fitted for use otherwise.

32. Manuscripts.

33. National flags.

34. Photographic apparatus and appliances such as are necessary for the production of the photograph, but not to include mounts and other embellishments; also photographic chemicals imported as such.

35. Printing paper.

36. Parts of articles free under the tariff:—The component parts of any article which is free under the tariff shall be also admitted free of duty; provided such parts of free things cannot be used for any other purpose than for making up or completing any article which is itself free, and provided such parts have been specially prepared and manufactured to replace or fit such free articles.

37. Provisions and stores imported by the Local Government for the Public Service, and stores, tools and materials for the Kingston General Commissioners, the Spanish Town Water Works Commissioners, or for any parochial board for any public or parochial service, on the certificate of the Revenue Commissioner. Whenever any local merchant or trader shall have supplied to the local government for the public service, or to the Kingston General Commissioners, the Spanish Town Water Works Commissioners, or to any parochial board for any public or parochial service, any goods which would otherwise have been entitled to come in free under this section, the purchaser, on production of a certificate from the revenue commissioner, shall be entitled to a refund of the duty proved to have been paid on the first importation of such goods: Provided they have been imported within the limit of time fixed as the limit within which the drawback may be claimed on goods exported.

38. Provisions and stores, arms, equipment and uniforms, imported for the use of His Majesty's navy, army, or militia on the certificate of the officer commanding the navy or the troops that they have been solely imported for the use of the navy or army or militia as aforesaid.

39. Provisions, wines, spirits and malt liquors, imported for the use of the naval staff and naval messes in this Island, consigned by bills of lading to any naval officer, or the president of a naval mess, on the production of the bills of lading and the certificate of the officer, such certificate being countersigned by the officer commanding the naval forces, that they have been solely imported for the use of such officer or naval mess, and on an undertaking that they shall not be sold in the Island without special permission of the Collector of Customs, such permission to be given only on payment of the duty. This exemption shall also extend to similar goods withdrawn from a bonded warehouse on production of a certificate of a naval officer countersigned by the officer commanding the naval forces that such goods are for the sole use of such officer or naval mess, and on an undertaking as aforesaid that they will not be sold in this island without payment of duty

40. Personal effects, not being merchandise, of natives of Jamaica dying in foreign countries.

41. Professional plans, specifications and tracings.

42. Pure bred horses, pigs, sheep, cattle, goats and rabbits imported specially for breeding purposes from the United Kingdom, British Possessions, India and United States of America provided that no such animal shall be admitted free unless pure bred of a recognized breed and duly registered in the book or record established for that purpose, and provided further that certificates of such record and of the pedigree of such animal shall be produced and submitted to the proper officer of customs at the time of importation, duly authenticated by the proper custodian of such book or record, together with the affidavit of the owner, agent or importer that such animal is the identical animal described in the said certificate of record of pedigree. And provided further that the director of agriculture shall determine and certify to the Collector-General what are recognised breeds and pure bred animals under the provisions of this paragraph.

43. Poultry and other birds.

44. Pans for boiling sugar, of not less than 10 gallons capacity.

45. Quinine, sulphate of and all alkaloids or salts of cinchona bark. Quinine as here described does not include quinine compounded with other drugs.

46. School slates and slate pencils.

47. Sewing machines.

48. Shooks for tierce, puncheon, hogshead, barrel and cask, and shooks for boxes or crates used in packing native agricultural produce.

49. Specimens illustrative of natural history, mineralogy and geology not being such as are of an ornamental character.

50. Steam engines, boilers, prime motor engines of all kinds; machines, machinery and apparatus, whether stationary or portable, worked by power or by hand for manufacturing or preparing for market the agricultural and mineral products of the Colony, including sugar, coffee, cocoa, pimento, ginger, kola, annatto, cocoanuts, tobacco, cassava, fruits of all descriptions, vegetables of all descriptions, woods of all descriptions, fibres; and for raising water for the development, manufacture or preparation of the agricultural or mineral products aforesaid.

51. Steel, viz.: Ingots.

52. Stills and parts thereof.

53. Steel bars, expanded metal wire cloth and any other steel material specially manufactured for reinforcing concrete in building work.

54. Tan bark of all kinds whole or ground.

55. Telephones and telephone switch boards.

56. Tow.

57. Trees, plants, bulbs, cuttings, vines, seeds and grain of all kinds for propagation or cultivation.

58. Tortoise shell and turtle shell, unmanufactured.

59. Turtle, live.

60. Tin, viz.: in blocks and pigs.

61. The following apparatus and appliances when specially imported by the managing body or person in charge of a secondary school for the equipment of such school, viz.:

(*a*) Benches, chairs, desks, tables, globes and charts for use in class rooms;

(*b*) Utensils and suitable apparatus for chemical laboratories.

Whenever any local merchant or trader shall have supplied any of the above articles to the managing body or person in charge of a secondary school for the equipment of such school the purchaser shall be entitled to a refund of the duty proved to have been paid on the first importation of such goods, provided they have been imported within the limit of time fixed as the limit within which drawback may be claimed on goods exported.

62. Weather service, articles imported for the use of the weather service of the United States of America, being the property of the United States Government.

63. Wire for fences, wire fencing, staples and tying wire for fastening the wire of fences; the terms "wire for fences" and "wire fencing" not to include hurdles manufactured from wire or mesh wire and manufactures of wire.

64. Wood hoops and truss hoops.

65. Wood staves and headings.

66. Wrought iron and steel work specially manufactured for the construction of the framework of the walls, floors, roofs, partitions and stairways of framed buildings, the panels of which are to be filled in with brickwork, masonry, concrete or similar non-metallic material.

67. Zinc, viz.: in blocks and pigs.

SCHEDULE III.

SECTION 3.

The following are also free of duty, except Nos. 2 and 3, for which see Section 3 of Tariff Law, 1911.

1. Animals brought into the Island temporarily for the purposes of exhibition or competition for prizes offered by an agricultural or racing

SCHEDULE III.—continued.

association, and wild animals intended for exhibition in zoological collections.

2. Theatrical scenery, properties, apparel and other paraphernalia brought by proprietors or managers of theatrical or other exhibitions.

3. Professional implements, instruments, and tools of trade, occupation or employment in the actual possession of persons coming to the Island, but not to settle. This item not to be construed to include machinery or other articles imported for use in any manufacturing establishment.

4. Works of art, drawings, engravings, photographs, philosophical and scientific apparatus and appliances brought by professional artists, lecturers or scientists arriving from abroad for use by themselves temporarily for exhibition and in illustration, promotion and encouragement of art, science or industry in the Island and not for sale.

5. Used postage stamps for examination and selection by collectors.

6. Microscopic slides imported for temporary use by students of natural science.

THE CUSTOMS CONSOLIDATION LAW, 1877, FURTHER AMENDMENT LAW, 1912.

(Law 20 of 20th May, 1912.)

Be it enacted by the Governor and Legislative Council of Jamaica, as follows:

1. This Law may be cited as the Customs Consolidation Further Amendment Law, 1912, and shall be read as one with The Customs Consolidation Law, 1877 (hereinafter called the Principal Law) and any Law amending the same.

2. Section 24 of the Principal Law and section 3 of The Customs Consolidation Amendment Law, 1911, are hereby repealed and in place and stead of section 24 of the Principal Law, the following section substituted:

(1) In all cases where the duties imposed by any Law now or hereafter in force, upon any goods imported into this Island are chargeable, not according to the weight, rate, gauge or measure, but according to the value of such goods, such value shall be taken to be the market value thereof at the time the contract of sale is entered into, in the market whence, or in the principal markets of the country whence the same were imported, and shall be ascertained by the declaration of the importer of such articles, or his agent as provided in sub-section 3 of this section and such declaration shall be made in the form in the Schedule to this Law or to the like effect.

(2) Costs of carriage from the place at which an importer purchased to the place of shipment shall not be included in market value, but where the cost of goods at the place of purchase includes costs of carriage and other charges to such place of purchase such costs of carriage and other charges shall be deemed to be a portion of the market value.

(3) The declaration by this section required shall in every case be made by the importer, except only when he may be absent or otherwise unable to make such declaration for cause to be deemed sufficient by the Chief Officer of Customs at the port of importation, and then it shall be made by his agent, and such declaration shall be signed in English characters and attested by a witness whose signature is known to the Collector or other proper officer of Customs. Such declaration shall be attached to the invoice and produced to the Collector or other proper officer at the time of paying the duty on such goods; and such Collector or other proper officer is hereby empowered and required to demand such invoice, with such declaration thereunto attached, previous to the entry of any goods on which an *ad valorem* duty may be due, or may attach under any Law imposing the same, or for the regulation of the Customs of this Island. The invoice hereinbefore required to be produced shall distinctly and clearly set forth and describe the mark and number of each package containing the goods detailed in such invoice. The contents of each package must also be shown, and the value of each item forming the contents of the package and such values shall not be subject to any deductions on account of freight or other charges.

INVOICE DECLARATION.

I . . . . . of . . . . . in this Island, do hereby declare that the Invoice now produced and marked with the letters . . . . . and amounting to the sum of . . . . . is the original Invoice received in this Island which was forwarded by Messrs . . . . . of . . . . . the shippers of the goods contained in . . . . . packages marked and numbered . . . . . respectively and imported by . . . . . in the . . . . . Master, from . . . . . and set forth in the said Invoice and that I verily believe that the value set down in the said Invoice opposite to such Goods respectively is the market value of the Goods at the Market whence or in the Principal Markets of the country whence the same were imported and that such Invoice includes the value or cost of all packages, receptacles, covering and wrappers in which such Goods are packed or contained, together with all charges due or payable in respect of the preparing, packing and putting up of the goods in condition ready for shipment, and that there has not been to my knowledge or belief any erasure or alteration made in the said Invoice: And I further declare that there has not been on my part or to my knowledge on the part of any person, any concealment or suppression of any Invoice, Bills of Parcels, letters, documents, or communications, facts, information or charge whatsoever whereby the Revenue of the Island may be defrauded of any portion of the duties lawfully due in respect of the said goods.

As witness my hand this . . . day of . . . 19 .

. . . . . *(Signature of Importer.)*

Witness to signature of Importer.

. . . . . *(Signature of Witness.)*

TURKS AND CAICOS ISLANDS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

AN Ordinance of the Legislative Board of the Turks and Caicos Islands to repeal the Tariff Ordinance, 1884, and to make other provision in lieu thereof.

Whereas it is desirable to make provision for the payment of duties of Customs on goods imported into the Turks and Caicos Islands, other than that now in force:

Be it enacted by the Legislative Board of the Turks and Caicos Islands as follows:—

1. This Ordinance may be cited as "The Customs Tariff Ordinance, 1905."

2. So much of the Tariff Ordinance, 1884 (No. 8 of 1884), as has not already been repealed is hereby repealed:

Provided that such repeal shall not affect any act or omission that has already taken place, or any right, liability or right of procedure, civil or criminal, or any proceedings commenced or to be taken in respect of any such act or omission.

3. On and after the coming into operation of this Ordinance there shall be raised, levied, collected and paid unto his Majesty, his heirs and successors, for the use of the Government of the Turks and Caicos Islands upon the several articles imported into the said dependency and enumerated in Schedule I. to this Ordinance, the several duties therein set forth.

The several articles enumerated in Schedule II. to this Ordinance shall, on importation into this dependency, be admitted free of duty.

All and every article or part or parts thereof not enumerated in either Schedule I. or Schedule II. to this Ordinance as subject to any other rate of duty, or declared free from duty by this or by any other Ordinance or regulation for the time being in force, and not being articles or goods, the importation of which is by any Ordinance, regulation or Government notice prohibited into this dependency, shall on importation be subject to and pay a duty of ten pounds sterling (£10) on every one hundred pounds sterling (£100) in value, and after these rates for any greater or less quantity of such goods imported respectively.

4. Every package or covering, whether containing goods liable to Customs duty or not, apparently designed for use other than in the importation of the goods contained therein, shall be subject to the same rate of duty as would thereon be levied if imported empty, or separate from the goods contained or imported therein.

5. Whenever it shall appear to the Commissioner that the interests of the dependency may be advanced thereby, he may, by regulation, published as a Government Notice, and with the consent of the Governor-in-Chief, exempt from the payment of duty, either in whole or in part, any article or articles which may be imported and required for exclusive use in connexion with any local industry, or in the preparation of any native product or otherwise, subject nevertheless to such conditions and for such period as the Commissioner may see fit.

SCHEDULE I.

Articles.	£	s.	d.
Ale, beer, stout and porter, cider and perry .....Per gall.	0	0	6
Bay rum and bay water .... ,,	0	2	0
Biscuits of all kinds, including pilot and navy bread Per 100 lbs.	0	1	0
Butter and butter substitutes .....Per lb.	0	0	1
Cheese ..... ,,	0	0	0½
Flour, wheat or rye .....Per barrel of 196 lbs.	0	3	9½
Lard and lard substitutes .....Per lb.	0	0	0½
Meats, wet, dried, salted, smoked or cured (including hams and bacon) .....Per lb.	0	0	0½
Oils, mineral, petroleum or kerosine .....Per gall.	0	0	1
,, all other ..... ,,	0	0	6
Rice .....Per 100 lbs.	0	1	0
Soap, all kinds and soap substitutes ..... ,,	0	3	0
Spirits, whiskey .....Per gall.	0	7	6
,, brandy ..... ,,	0	6	0
,, cordials, liqueurs, bitters containing spirit, and spirituous beverages not otherwise provided for Per gall.	0	5	6
,, gin..... ,,	0	7	6
,, rum..... ..... ,,	0	6	0
,, of wine and alcohol not otherwise provided for ,,	0	5	0
Sugar .....Per 100 lbs.	0	2	0
Tea.....Per lb.	0	0	6
Tobacco, cigarettes .....Per 1,000	0	5	0
,, cigars .....Plus 20% *ad val.*, per 100	0	2	0
,, manufactured .....Per lb.	0	0	6
,, "plug" or "cake," leaf and unmanufactured tobacco Per lb.	0	0	4
Wines .....Plus 10% *ad val.*, per gall.	0	2	0
Wood, all kinds of lumber in rough or sawed, by superficial measurement of one inch thick.....Per 1,000 ft.	0	7	0
,, all kinds of lumber planed, smoothed, grooved or tongued, but not otherwise manufactured, by superficial measurement of one inch thick ...Per 1,000 ft.	0	10	0
,, shingles, all kinds .....Per 1,000	0	1	6
Wrecks, hulls and materials of vessels wrecked, derelict, stranded or condemned, not otherwise exempted .....10% *ad val.* And after these rates for any greater or lesser quantity of such goods respectively.			

SCHEDULE II.

Articles admitted free (arranged alphabetically).

Agricultural implements, viz., hoes, cutlasses, agricultural forks, axes, bill hooks, mattocks, pickaxes, spades and shovels; apparatus and appliances of all kinds for generating, storing, conducting, converting into power or light and measuring gas or electricity; articles the property of any foreign Government imported into this dependency for the sole purpose of furnishing, decorating or equipping the Consulate of such Government, provided that the like concession is granted to British Consulates by such foreign Government and is certified to by the Consul or Consular Agent; bags and sacks for exporting salt or other produce of the dependency; beans and peas not preserved in tin or glass; boats and boat spars; books, printed, bound or unbound, pamphlets, magazines, newspapers, letters and cards; bran, pollard, oilmeal, oats and feed; bullion and coin; carts, carriages, and all other wheeled vehicles and parts thereof; cement; clocks and watches; coal of all kinds; coffee and cocoa; copper rods; cordage; corn and all other grain, the meal and other preparations thereof; rice, wheat and rye flour excepted; fertilisers of all kinds, including guano and other manure; fire engines and

appliances for extinguishing fire; fish, fresh, dried, smoked, pickled or salted (other than preserved in tin or glass); fruit and vegetables, fresh; hay and other grass fodder; ice; iron, bar and sheet; live animals of all kinds, including poultry and other birds; locomotives, railway rolling stock and parts thereof, rails, ties and all materials and appliances to be used exclusively for construction, equipment and operation of railways and tramways; lymph for vaccination; machinery of all kinds, including sewing machines; meat, fresh, of all kinds; metal sheeting; molasses, honey and syrup; musical instruments; oars; paper of all kinds, stationery and printing materials; passengers' personal baggage; salt; school slates and slate pencils; stores imported by or for the use of the Imperial or Colonial Services; telegraph and telephone instruments, lines, switchboards and fittings; tombstones; trees, plants, vines, seeds and grains of all kinds imported for propagation or cultivation; typewriters; uniform, articles of, naval, military or civil, imported by any member of those services, for their personal use; waters, mineral or aerated; weather service articles imported for the use of the weather service of the United States of America, being the property of the United States Government.

EXPORT DUTY.

On every living sisal plant, slip, sucker or seedling of the sisal plant exported, a duty of one halfpenny sterling.

LEEWARD ISLANDS

ANTIGUA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

(Ordinance No. 10 of 1904. Assented to 22nd December, 1904.)

Be it Ordained by the Governor and Legislative Council of Antigua as follows:—

1. This Ordinance may for all purposes be cited as "The Customs Tariff Ordinance, 1905."

2. In this Ordinance except where and so far as the subject matter or the context otherwise requires:

The term "goods" includes wares, merchandise, animals, articles and things:

The term "duty" means duty of customs; and

The term "reputed quart" means one-sixth of an imperial gallon.

3. (1) From and after the coming into operation of this Ordinance the sums specified in Schedule *A* hereto shall be paid into the Treasury for the use of this Presidency as duties of customs upon goods of the respective classes, kinds and descriptions mentioned in that schedule when imported into this Presidency; and proportionate sums shall be so paid upon the importation into this Presidency of any greater or less quantities of such goods than those mentioned in that schedule.

(2) In cases where goods, other than tobaccos, cigarettes, and cigars, deposited in any warehouse and on which specific duties are payable shall have so deteriorated in value as to render such goods unsaleable for the amount of the duties on the same, it shall be lawful for the Treasurer to have the same valued, at the expense of the importer, and there shall be charged, levied and paid on such goods, wares or merchandise, an *ad valorem* duty according to the rate of such duty at such time chargeable and payable.

4. Subject to the provisions of this Ordinance, the following goods shall be admitted free of duty into this Presidency, that is to say:—

(*a*) Goods of the classes, kinds and descriptions specified in Schedule *B*.

(*b*) All samples, not of saleable value, of manufactured and other goods, and all articles intended for exhibition only, and not for sale, which the Treasurer, in his discretion and subject to any rules made as hereinafter mentioned, shall allow to be imported into this Presidency free of duty.

Any person who shall sell or dispose of for value any sample or article admitted free of duty under this subsection shall be liable, on summary conviction, to a penalty not exceeding one hundred pounds.

(*c*) Goods being the growth, produce or manufacture of, or raised in any of the Islands comprising the Colony of the Leeward Islands, and goods upon which duty shall have already been paid in any Presidency of the said Colony, except Dominica, shall be admitted free of duty into this Presidency; provided that the person importing the same shall produce to the Treasurer, at the time of the importation thereof, a certificate, signed by the Treasurer of the island or Presidency from which the same are imported, stating that the same are exempt from duty: nothing under this section contained shall be deemed to exempt any rum within the meaning of any Excise law or Rum Duty law for the time being in force in this Presidency from any liability to excise duty; and provided moreover that where the amount of duty already paid in any Presidency shall be less than the amount which, but for this section would be payable, the provisions of this section shall not extend to the difference between such amounts.

5. Before any goods which are by this Ordinance exempt from duty conditionally on their being used for a certain purpose are admitted or supplied the importer or the person to whom they are supplied shall furnish the Treasurer with a certificate in the form contained in Schedule *C* specifying the particular purpose for which such goods have been imported.

6. Any person who, without the written permission of the Treasurer first had and obtained, sells or otherwise disposes of, or uses, any goods in respect of which a certificate is required by the last preceding section, for any purpose other than that specified in the said certificate, shall on summary conviction thereof be liable to a penalty not exceeding £100, and the goods so sold, disposed of or used, shall be forfeited.

7. It shall be lawful for the Governor to make rules for the guidance of the Treasurer in the exercise of the powers given to him by subsection (*b*) of section 4 hereof.

8. From and after the date when this Ordinance comes into force, upon the exportation from this Presidency of any goods previously imported into this Presidency in respect of which duty shall have been paid, drawback of such duty shall be allowed subject to the following provisoes and conditions:

(I.) No drawback shall be allowed in respect of:

(*a*.) Any goods of the value of less than ten pounds according to the value at which the same shall have been entered, or

(*b*.) Any goods, except coal, which shall not have been reshipped for exportation within twelve months after the same shall have been imported.

(II.) The exporter shall lodge with the Treasurer, within a reasonable time before the reshipment of goods for exportation, a notice in writing of his intention to export the goods and of his claim to drawback.

(III.) The exporter shall lodge with the Treasurer a certificate from a Treasury officer of this Presidency that:

(*a*.) The goods are of the value of ten pounds according to the value at which the same are entered;

(*b*.) The goods have been shipped for exportation within twelve months after the same were imported, or that the article exported is coal; and

(*c*.) That the goods have been duly exported.

(IV.) No payment of drawback shall be made, except in the case of coal, until the Treasurer shall have received a certificate from the proper authority at the port to which the goods have been exported that the goods have been landed there, or in the case of oil until the Treasurer is satisfied that it has been consumed to produce power.

9. Where any imported goods upon which duty has been paid in this, Presidency are exported from this Presidency to any other Presidency, except Dominica, the Treasurer of this Presidency may credit the Treasurer of such other Presidency in his books with payment of so much of the duty paid upon such goods in the Presidency of Antigua as shall be equal to the amount of duty which would have been payable upon such goods in such other Presidency if the same had been first imported into such other Presidency, or with any less amount.

10. Where any question arises whether any imported goods come within any of the classes, kinds and descriptions indicated in Schedule *B* as entitled to be admitted free under this Ordinance, it shall be a condition precedent to a right of action on the part of the importer that such question shall have been referred to the Treasurer and Governor in Council and have been decided by the Governor-in-Council adversely to the importer.

11. Nothing in this Ordinance contained shall be deemed to affect any provisions of Act No. 110, entitled an "Act to authorise the importation into this Island of foreign reprints of books entitled to copyright in the United Kingdom."

12. This Ordinance shall come into operation on the 2nd day of January, 1905, unless the Governor shall name by proclamation some other date in place thereof.

13. Ordinance No. 14 of 1903, intituled "An Ordinance to repeal the law for the granting of duties of Customs upon certain imported goods and to allow drawbacks upon certain exported goods, and to make other provisions in lieu thereof," and Ordinance No. 5 of 1904, intituled "An Ordinance to amend the Customs Tariff Ordinance, 1903," are hereby repealed.

SCHEDULE *A*.

Articles.		£	s.	d.
Animals: Asses	Each	0	5	4
Cattle, horned	,,	0	6	8
Goats	,,	0	0	8
Horses	,,	2	0	0
Mules	,,	0	13	4
Sheep & swine	,,	0	1	0
Dogs of whatever age	,,	0	5	0
Aerated and mineral waters	Per doz. reputed pints	0	0	8
Alcoholic liquors, wines, &c.:				
Ale, beer, cider, perry, porter and stout	Bottled, per doz. reputed quarts	0	2	0
,, ,, ,, ,, ,,	In wood, per gallon	0	0	8
Brandy and whiskey	Bottled, per proof gallon or under	0	10	0
,, ,, ,,	In wood, per proof gallon	0	10	0
Bitters of all kinds	Per doz. reputed pints	0	3	0
Gin	Bottled, per proof gallon or under	0	5	0
,,	In wood, per proof gallon	0	5	0
Rum	Per proof gallon	0	5	0
Sweetened spirits, cordials and liqueurs	Per gallon	0	10	0
Wines non-medicated	£100	33	6	8
Spirits non-perfumed and other than above described	Per proof gallon	0	10	0
Bricks and tiles	Per 1000	0	8	4
Cement	Per barrel	0	2	0
Coal, coke and patent fuel	Per ton	0	2	4
Fire-arms and explosives:				
Cartridges, cartridge cases, percussion caps and fire-works	Per £100	15	0	0
Guns	Each	1	6	8
Gunpowder	Per lb.	0	0	1
Pistols	Each	0	13	4
Foodstuffs: Arrowroot, cornflour, cornstarch, sago and tapioca	Per lb.	0	0	0½
Bread and biscuits, not fancy or in tin	Per barrel, not exceeding 100 lbs.	0	1	4
Beef, salted or in pickle	Per lb.	0	0	0¾
Butter and oleomargarine	,,	0	0	1½
Cheese	,,	0	0	1¼
Coffee and cocoa, not prepared	,,	0	0	1½
Cornmeal	Per barrel or bag of 196 lbs.	0	2	8
Fish, dried or smoked	Per cwt.	0	1	8
,, herrings and alewives	Per barrel	0	3	4
,, mackerel	,,	0	5	0
,, salmon	Per barrel not exceeding 200 lbs.	0	10	0
Flour, wheaten	Per barrel or bag of 196 lbs.	0	8	4
,, rye	,, ,, ,,	0	4	2
Fruit, currants, citron, dates, figs, prunes and raisins, and all jams and jellies	Per lb.	0	0	2¾
Fruit, canned, tinned, bottled or otherwise preserved	,,	0	0	1⅙
Hams, bacon and sausages	,,	0	0	1½
Lard	,,	0	0	0½
Maccaroni and vermicelli	,,	0	0	1
Potatoes, except sweet potatoes	Per barrel	0	2	0
Pork, salted or in pickle	Per lb.	0	0	0¾

SCHEDULE A—continued.

Articles.	£	s.	d.
Foodstuffs:			
Sugar, other than muscovado or melado ....Per 100 lbs.	0	2	1
„ muscovado or melado ..... „	0	1	8
Tongues .....Per lb.	0	0	1
Tea ..... „	0	0	8
Vinegar, in wood .....Per gallon	0	0	4
Grain: Barley, beans, calavances and peas.....Per bushel	0	0	8
Corn..... „ „	0	0	6
Oats ..... „ „	0	0	6
Rice, not ground.....Per 100 lbs.	0	2	9
Matches: Lucifer and other than wax or vestas:—			
Per gross boxes or other packages, each box or package containing not more than 100 matches	0	1	0
If in boxes or packages containing more than 100 matches, duty to be charged in proportion.			
Oatmeal, oilcake, and cotton seed meal .....per 100 lbs.	0	1	4
Opium and gange .....Per lb.	1	5	0
Perfumery and toilet accessories:			
Perfumery, perfumed spirits and powders; pomades, hair oil, hair washes and similar toilet requisites or accessories. Soaps, fancy, toilet and medicated; tooth powders, pastes and washes .....Per £100	25	0	0
Tallows and oils:			
Candles, tallow .....Per lb.	0	0	1½
„ other ..... „	0	0	3
Oils, other than codliver, castor, olive or rock Per gallon	0	1	0
„ petroleum or rock, in wood ..... „	0	0	3
„ „ „ in cases of 8 imp. galls..Per case	0	2	0
Soaps other than fancy, toilet or medicated ....Per lb.	0	0	0¾
Tallow ..... „	0	0	0½
Turpentine .....Per gallon	0	0	6
Tobacco:			
Cigars, if of less value or cost than 6s. per 100 ..Per lb.	0	3	0
„ if of 6s. per 100, or over that value or cost.. „	0	5	0
Cigarettes ..... „	0	3	4
Tobacco, manufactured, including snuff ..... „	0	3	4
„ leaf, if imported in packages containing not less than 500 lbs. .....Per lb.	0	1	0
„ leaf, if imported in packages containing less than 500 lbs. .....Per lb.	0	2	8
Wood: Hoops of wood, other than truss hoops ..Per 1200 ps.	0	10	5
Lumber, white pine and spruce....Per 1000 ft. super of 1 inch thick	0	8	4
„ pitch pine....Per 1000 ft. super of 1 inch thick	0	12	6
„ oak, beech, elm, hickory, mahogany and all other hard woods....Per 1000 ft. super of 1 inch thick	1	5	0
Shingles, cedar and pine .....Per 1000 ps.	0	3	6
„ cypress and wallaba ..... „	0	7	0
Shooks with heads.....Per bundle	0	0	5
„ without heads ..... „	0	0	4
Staves .....Per 1000 ps.	0	10	5
All goods not hereinbefore specified and not exempted by this Ordinance or Schedule.....Per £100	13	6	8

BRITISH PREFERENTIAL TREATMENT.

Regulations have been issued under Sec. 4 of Ordinance No. 7 of 1912 for the purpose of governing the entry of goods under the British Preferential Tariff into Antigua. The present regulations, together with forms of certificates of origin, for Antigua are generally similar to those already issued for Barbados, Trinidad and Tobago and British Guiana, for which see under British Guiana, p.119. The articles entitled to preference under these regulations for Antigua are:—

Fish, canned; fish, dried, salted or smoked; fish, pickled; meats, salted or cured; meats, canned; meats, fresh, and poultry, dead; wheat flour; Indian meal; rolled oats and oatmeal; cereal foods; bran and pollard; bread and biscuits of all kinds; oats; beans and peas, whole or split; coal, bituminous; butter; cheese; lard; hay; horses, cows, oxen, bulls, sheep, swine and poultry (living); brooms and brushes; boots, shoes and slippers; cordage; agricultural machinery and implements of all kinds; iron and steel nails, spikes, rivets and clinches; wire (including barbed wire), woven wire fencing and metal gates; machinery (including motor and other engines), steam boilers, electric machinery and electric dental appliances of all kinds; vehicles (including automobiles and motor cars); manufactures of indiarubber, paints, colours and varnishes; papers of all kinds and manufactures of paper; vegetables of all kinds, including potatoes, onions, and canned vegetables; soap; house, office, or store furniture, of wood, iron or other material, including cash registers, coffins, caskets, casket robes and linings and casket hardware; planks, boards, deals, joists, scantling, shingles, shooks, staves and heading; pianos and organs; starch; trunks, valises, travelling and tool bags, and baskets of all kinds; cement; glass bottles, lamps, lamp chimneys and table glassware; nickel-plated, gilt or electro-plated ware; calcium carbide; linseed oil cake and linseed oil cake meal; fresh fruits; canned and bottled fruits; condensed milk.

SCHEDULE *B*.

Exemptions.

Arranged Alphabetically.

Articles for repair; articles or goods which are exported for repair or alteration and subsequently re-imported, provided that notice of the intention to export such articles or goods was given to the Treasurer at the time of exportation; animals, sucking; Baggage, personal, of passengers, containing articles of ordinary use; blasting powder imported for use in the making or repairing of roads; bullion; books, printed, pamphlets, newspapers, periodicals and other printed matter of a similar description; Charts and maps; consular articles: articles imported for the official use of the Consulate of any foreign country or place, provided a similar privilege in respect of similar articles is accorded by the Laws and Customs of such foreign country or place to His Majesty's Consulate therein: Eggs; Fertilizers and manures; fish, fresh or on ice; fruits and vegetables not being preserved except potatoes other than sweet potatoes; Gold in bars, plate or wire; goods imported in exchange for similar previously imported goods which had been exported from this Presidency within three weeks of their importation and on which duty had been paid; provided that notice of the intention to export such goods was given to the Treasurer at the time of exportation; Ice; insecticides, viz., Paris green, and such other insecticides or fungicides as the Governor in Council may from time to time determine; Multiple effect machinery for manufacturing sugar, and plant and parts thereof, and any materials required to erect, enlarge, or improve a factory wherein a multiple effect is or is to be installed; provided that such materials are to form an integral part of such factory: Naval stores for use of the Admiralty; Oil to be used as fuel in oil engines; Packages, viz., boxes, barrels, crates and inner packages of all kinds, also packages and coverings (except butts, puncheons, hogsheads, tierces and trunks) in which goods are actually imported, if usual and proper for the purpose, and every empty package imported into this Presidency and which shall be proved to the satisfaction of the Treasurer to have been exported from this Presidency with molasses therein, or which shall be proved to the satisfaction of the Treasurer to have been received at or brought from any port or place without this Presidency in exchange for a package exported from this Presidency with molasses; plants, shrubs and seeds for planting; poultry; public worship and education (articles specially imported for), viz., musical instruments of all kinds, lamps, bells, wines and all other furniture and articles to be used in the celebration of Divine Worship and all goods imported for the use or repair of churches, chapels and duly certified schoolhouses; Railway and tramway rolling stock and materials for permanent way; Salt; specimens illustrative of natural history; steam engines, steam pipes, boilers, boiler tubes, firebars, and ploughs; machinery, whether stationary or portable, for agriculture, irrigation or mining, or machinery for the manufacture of sugar, or rum, or the ginning or baling of cotton or the crushing of cotton seed or the manufacture of cotton seed oil; all necessary parts for the repair of any of the above articles of machinery or for the communication of motive power thereto; provided that none of the above articles or machinery shall be free of duty when imported for sale; stores of every description imported or supplied for the use of His Majesty's land or sea forces in cases where no special duty allowance is granted, military uniforms, accoutrements and equipments imported by members of the Defence Force for their own use, all goods or stores imported by the St. John's City Board for the public use of the Board, all things imported by or supplied for the use of the Government for the public uses of the Presidency. If any goods on which duty has been paid at the time of importation be subsequently supplied to or for the use of the Governor, or to or for the use of His Majesty's land or sea forces in cases where no special duty allowance is granted, the amount of duty paid upon the goods so supplied shall be repaid out of the Treasury on the warrant of the Governor; surgical instruments and appliances imported for his use by a medical practitioner in actual practice and not exceeding £100 in value, or by a licensed veterinary practitioner not exceeding £20 in value and for his own use. Turtle. Workmen's tools and professional apparatus when brought by a passenger for his own use.

SCHEDULE *C*.

I [*name and designation of importer*] do hereby certify that the articles enumerated in the entry hereto annexed have been imported [*or supplied*] and will be used exclusively for [*specify particular purpose*] and that I will not sell or otherwise dispose of or use the same for any other purpose whatever without the consent of the Treasurer.

Date

(Sd)

PROHIBITION.

The importation, sale or manufacture of matches made with white or yellow phosphorus.

ST. CHRISTOPHER AND NEVIS

MONEY, WEIGHTS AND MEASURES, same as Great Britain.

AN ORDINANCE TO CONSOLIDATE AND AMEND THE LAW OF THIS PRESIDENCY RELATING TO DUTIES OF CUSTOMS UPON IMPORTED GOODS.

(*No.* 11 *of* 1903, *assented to December* 29, 1903.)

1.—This Ordinance may be cited for all purposes as "The Customs Tariff Ordinance, 1903."

2.—This Ordinance came into operation on the 1st day of January, 1904.

3.—In this Ordinance except where and so far as the subject matter and context otherwise require:

(*a*) the term "goods" includes wares, merchandise, animals, articles and things; and

(*b*) the term "duty" means duty of Customs.

4.—From and after the coming into operation of this Ordinance the sums specified in Schedule A shall be paid into the treasury for the use of this Presidency as duties of Customs upon the goods of the respective classes, kinds and descriptions mentioned in the said schedule when imported into this Presidency or which may be in bond when this Ordinance comes into operation: and proportionate sums shall be so paid upon any greater or less quantities or value of such goods than those mentioned in the said schedule.

5.—Subject to the provisions of this Ordinance the following goods shall be admitted free of duty into this Presidency; that is to say:

(*a*) Goods specified in Schedule B.

(*b*) Goods specified in Schedule C.

(*c*) All samples not of a saleable value of manufactured and other goods.

(*d*) All articles intended for exhibition only and not for sale which the treasurer in his discretion and subject to the provisions of this Ordinance shall allow to be imported into this Presidency.

(*e*) Insecticides and fungicides of the kinds, sorts and descriptions certified by the superintendent of agriculture as being fit and proper for use in agriculture.

(*f*) Goods imported in exchange for similar previously imported goods which had been exported from this Presidency within three weeks of their importation and on which duty had been paid.

Provided that notice of the intention to export such goods was given to the Treasurer at the time of exportation.

Any person who without the permission of the treasurer first had and obtained shall sell or otherwise dispose of any goods admitted or supplied free of duty under sub-section (*b*) aforesaid and any person who shall sell or dispose of for value any sample or article admitted free of duty

under sub-sections (*c*) and (*d*) aforesaid without first paying the duty thereon shall on summary conviction be liable to a penalty not exceeding one hundred pounds and the goods so sold shall be forfeited.

6.—Subject to the provisions of this Ordinance the following goods shall also be admitted free of duty into this Presidency, that is to say:

(*a*) Goods being the growth, produce or manufacture of or raised in any of the islands comprising the Colony of the Leeward Islands; provided that the materials from which such manufactured goods are made are also of the growth and produce of any of the said Islands.

(*b*) Goods upon which duty shall have already been paid in any Presidency of the said Colony, save and except the Presidency of Dominica.

Provided always that the person importing such goods shall produce to the treasurer at the time of the importation thereof a certificate to the aforesaid effect signed by the treasurer of the Presidency from which such goods are imported.

Provided also that nothing in this section contained shall be deemed to exempt any rum within the meaning of any Excise or Rum Duty Ordinance now or hereafter in force in this Presidency from any liability to Excise duty.

Provided further that where the amount of duty already paid in any Presidency shall be less than the amount which but for this section would be payable in this Presidency the exemption made by this section shall not extend to the difference between such amounts.

7.—In all cases where any question arises whether any imported goods come within any of the classes, kinds and descriptions specified in this Ordinance or any schedule thereto, the question shall be referred to the treasurer and if it be so desired to the Governor in Council, and it shall be a condition precedent to a right of action on the part of the importer that such question shall have been referred to the treasurer and to the Governor in Council as aforesaid and have been decided by the Governor in Council adversely to the importer.

8. Nothing in this Ordinance contained shall be deemed to affect any of the provisions of an Act of St. Christopher, No. 85 of 1849, entitled "An Act to authorise the importation of books being foreign reprints of books first composed or written or printed or published in the United Kingdom in which there shall be a copyright," or of an Act of Nevis, No. 71 of 1851, entitled "An Act to authorise the importation of foreign reprints of British books wherein there shall be copyright."

9.—In all cases where any imported goods upon which duty has been paid in this Presidency are exported from this Presidency to any other Presidency of this Colony save and except to the Presidency of Dominica, the treasurer may credit such other Presidency with so much of the duty paid in this Presidency upon such goods as shall be equal to the amount of duty which would have been payable in such other Presidency upon such goods if the same had been imported into such other Presidency or with any less amount.

10.—It shall be lawful for the Governor in Council to make rules and regulations for the guidance of the treasurer in the exercise of the powers conferred on him by this Ordinance and to add to, amend or rescind any such rules and regulations.

SCHEDULE A.

	£	s.	d.
Aerated and mineral waters.....per dozen reputed pints	0	0	6
Ale, beer, perry, cider and porter in bottles per dozen reputed quarts	0	2	0
,, ,, ,, ,, in wood.....per gallon	0	0	8
Almonds, currants and raisins, figs and prunes .....per lb.	0	0	2½
Ammunition and fireworks.....per £100 *ad val.*	11	0	0
Arrowroot, sago, tapioca and all similar starches and all preparations of the same .....per lb.	0	0	0½
Asses .....each	0	5	0
Beef, salted or in pickle.....per 100 lbs.	0	4	2
Bitters of all kinds .....per dozen reputed pints	0	2	8
Brandy, not sweetened and not exceeding the strength of proof by Sykes' hydrometer and so in proportion for any greater strength than the strength of proof.....per gallon	0	8	0
Bread and biscuits, except fancy biscuits or sweet biscuits or biscuits in tins.....per barrel not exceeding 100 lbs. and other packages in like proportion	0	1	0
Bricks and tiles .....per thousand	0	8	4
Butter .....per 100 lbs.	0	10	0
Candles, tallow .....per lb.	0	0	1½
,, except tallow ..... ,,	0	0	3
Cattle .....each	0	6	0
Cement ..... per barrel not exceeding 400 lbs. and other packages in like proportion	0	2	0
Cheese .....per lb.	0	0	1
Cigars, if over the value or cost of 6s. per 100..... ,,	0	5	0
,, if of or under the value or cost of 6s. per 100.... ,,	0	2	9
Cigarettes..... ,,	0	2	9
Coal, coke and patent fuel .....per ton	0	2	4
Coffee, cocoa and chocolate, when not ground or prepared per lb.	0	0	1½
Cordials, liqueurs and sweetened spirits.....per gallon	0	6	0
Corn and wheat.....per bushel	0	0	4
Cornmeal.....per barrel or bag not exceeding 196 lbs. and other packages in like proportion	0	2	3
Drugs (vegetable or mineral), chemical and surgical instruments and appliances not specially exempted per £100 *ad val.*	11	0	0
Fish, dried or smoked .....per cwt.	0	1	8
,, pickled, viz.: herrings, mackerel and other pickled fish per barrel not exceeding 200 lbs. and other packages in like proportion	0	2	9
Fish, salmon.....per barrel not exceeding 200 lbs. and other packages in like proportion	0	8	4
Flour of wheat.....per barrel or bag not exceeding 196 lbs. and other packages in like proportion	0	6	0
,, rye.....per barrel or bag not exceeding 224 lbs. and other packages in like proportion	0	4	4
Fruits and vegetables, canned, tinned, bottled or otherwise preserved .....per lb.	0	0	1½
Gin, not sweetened, and not exceeding the strength of proof by Sykes' hydrometer and so in proportion for any greater strength than the strength of proof.....per gallon	0	5	0
Gunpowder and all explosives .....per lb.	0	0	8
Guns.....each	1	6	8
Hams and bacon .....per lb.	0	0	1
Horses, over 14 hands.....each	1	10	0
,, under 14 hands ..... ,,	0	10	0
Lard and its compounds .....100 lbs.	0	4	2
Lumber, viz.: pitch pine ..... per 1,000 feet by superficial measurement of 1 inch thick	0	12	6
,, white pine.....per 1,000 feet by superficial measurement of 1 inch thick	0	8	4
,, spruce and hemlock ....per 1,000 feet by superficial measurement of 1 inch thick	0	7	0
,, oak, beech, elm, mahogany, hickory and all hard woods ..... per 1,000 feet by superficial measurement of 1 inch thick	1	5	0
Maccaroni and vermicelli .....per lb.	0	0	1
Matches, such as are known as safety matches (that is such matches as cannot under ordinary circumstances be ignited elsewhere than on the box containing the same) ..per gross boxes or packets	0	0	4
Matches, all other kinds than those mentioned above.....per gross boxes or packets	0	1	4
Mules .....each	0	12	0
Oats .....per bushel	0	0	4
Oil, castor, cod liver and olive .....per gallon	0	1	6
,, all other, not being rock oil ..... ,,	0	1	0
,, kerosene .....per case of 8 imperial gallons	0	2	0
Oilmeal, linseed meal and cottonseed meal .....per 100 lbs.	0	1	2
Oleomargarine and similar compounds ..... ,,	0	5	6
Onions and garlic....per barrel or bag not exceeding 120 lbs. and other packages in like proportion	0	2	0
Opium, bhang and ganga .....per lb.	1	5	0
Peas, beans, barley and calavances .....per bushel	0	0	8
Perfumery and perfumed spirits, hair oil and pomades .... per £100 *ad val.*	25	0	0
Pistols .....each	0	13	4
Pork, in pickle or salt.....per 100 lbs.	0	4	8
Potatoes, other than sweet potatoes ....per barrel or bag not exceeding 160 lbs. and other packages in like proportion	0	2	0
Rice.....per 112 lbs.	0	1	3
Rum, not sweetened and not exceeding the strength of proof by Sykes' hydrometer and so in proportion for any greater strength than the strength of proof.....per gallon	0	4	4
Sausages and tongues, not in tins .....per lb.	0	0	1½
Shingles, cedar and pine .....per 1,000	0	2	3
,, cypress and wallaba ..... ,,	0	5	0
Shooks, for hogsheads, tierces or puncheons.....each bundle	0	0	4
,, ,, ,, ,, with heads..... each bundle	0	0	5
Soap, other than toilet or fancy.....per 100 lbs.	0	4	6
Spars of wood .....per £100 *ad val.*	11	0	0
Spirits, sweetened .....per gallon	0	6	0
,, not otherwise specified, not exceeding the strength of proof by Sykes' hydrometer and so in proportion for any greater strength than the strength of proof ....per gallon	0	6	0
Staves .....per 1,000	0	10	5
Sugar, refined .....per 100 lbs.	0	2	1
,, unrefined ..... ,,	0	1	8
Tallow and grease..... per £100 *ad val.*	11	0	0
Tea .....per lb.	0	0	6
Tobacco, viz.: leaf tobacco, in packages containing not less than 500 lbs. .....per lb.	0	0	11
,, leaf tobacco in packages containing less than 500 lbs. per lb.	0	2	2
,, manufactured tobacco, including snuff..... ,,	0	2	11
Vinegar.....per gallon	0	0	4
Whisky, not exceeding the strength of proof by Sykes' hydrometer and so in proportion for any greater strength than the strength of proof.....per gallon	0	6	6
Wine, including all flavoured and medicated wine..... per £100 *ad val.*	25	0	0
Wood hoops .....per 1,200 pieces	0	10	5
All goods not hereinbefore specified and not exempted by this Ordinance or by Schedules B and C.....per £100 *ad val.*	11	0	0

THE PETROLEUM (FUEL) ORDINANCE, 1904.

(No. 5, assented to December 17, 1904.)

2. Notwithstanding the provisions of Ordinance No. 11 of 1892 of this Presidency entitled "An Ordinance to amend the law relating to the safe keeping of Gunpowder and Petroleum," it shall be lawful at all times hereafter, subject to such rules and regulations as shall from time to time be made by the Officer administering the Government of this Presidency and approved and confirmed by the Executive Council of the Presidency, to import and land in this Presidency any Petroleum for use as fuel in or about any oil engine now or hereafter erected in this Presidency.

4. All Petroleum imported and landed under the provisions of this Ordinance shall be free of import duty and wharfage dues any Act or Ordinance to the contrary notwithstanding.

BRITISH PREFERENTIAL TREATMENT.

Regulations have been issued under the Customs Preferential Tariff Ordinance (No. 7) of 1912 for the purpose of governing the entry of goods under the British Preferential Tariff into this Presidency.

The Regulations, including forms of certificates of origin, are generally similar to those issued for other West Indian Colonies, which see under British Guiana, p. 119.

The Preferential Tariff for goods the produce or manufacture of the United Kingdom, Canada and Newfoundland is to be four-fifths of the duties imposed on similar goods—the produce of other countries.

SCHEDULE B.

Animals, alive, including only goats, sheep, swine, poultry, turtle, and all sucking animals; articles or goods which are exported for repairs or alteration and are subsequently re-imported, provided that notice of the intention to export such articles or goods was given to the treasurer at the time of exportation; baggage of passengers, containing apparel and articles of personal use; books, printed pamphlets, newspapers and printed matter of all kinds, except copybooks, bill forms, invoice forms, and all other forms, Christmas, playing and visiting cards; cotton seed whole or crushed into meal; eggs; fertilizers and manures of all kinds;

SCHEDULE B—continued.

fish, fresh, or on ice; fruit and vegetables, not being preserved; furniture and household effects for owners' use, the property of persons coming to reside for the first time in the Presidency which is imported by them for their personal use and which has been in their use for not less than one year previously to the importation thereof, provided that such furniture and household effects be imported within one year after the owner has come to reside in the Presidency; gold and silver coin and bullion; ice; maps and charts; music, printed; packages, viz.: boxes, barrels, crates and inner packages of all kinds, also packages and coverings (except butts, casks, puncheons, hogsheads, tierces and trunks) in which goods are actually imported, if usual and proper for the purpose; plants, shrubs and seeds of all kinds for planting; salt; specimens illustrative of natural history; tombstones, tablets and railings for graves; workmen's tools and professional apparatus when brought by a passenger for his own use.

SCHEDULE C.

Consular articles imported for the official use of the Consulate of any foreign country or place, provided a similar privilege in respect of similar articles is accorded by the laws and customs of such foreign country or place to His Majesty's Consulate therein; naval stores for the use of the Admiralty; public worship and education, articles specially imported for, viz.: musical instruments of all kinds, lamps, bells, wines and ornaments and all furniture and articles to be used by the recognised denominations in the celebration of divine worship and all goods admitted by the treasurer as imported for the use or repair of churches and chapels of recognised denominations and duly certified school houses; steam engines and steam pipes, boilers and boiler tubes, fire bars and machinery whether stationary or portable for agriculture, irrigation or mining and all necessary parts and appliances for the erection or repair thereof or for the communication of motive power thereto, when not imported for sale, including all and every kind or description of machinery or parts of a machine and all and every kind or description of apparatus to be used in any manner whatsoever for, in or towards the manufacture of sugar and rum when not imported for sale or for in or towards the manufacture or the making ready for market of any of the products or by-products of the cotton plant when not imported for sale; stores of every description imported by or supplied for the use of His Majesty's land or sea forces, civil and military uniforms intended for the personal use of the importer; stores of every description imported by the Government for the use of the public service or imported by any board constituted by law and which in the opinion of the treasurer are for the use of the public service only; and all goods imported by or supplied for the use of the Governor or Administrator; provided always that where any goods on which duty has been paid at the time of the importation thereof are subsequently supplied to or for the use of the Governor or Administrator or to or for the use of His Majesty's land or sea forces the amount of the duty on the goods so supplied shall be repaid out of the treasury upon the warrant of the Governor; surgical instruments imported for his use by any medical practitioner and not exceeding £100 in value; triple effect for manufacturing sugar, all multiple effect machinery and materials, appliances and plant and parts thereof required to erect and enlarge or improve a factory wherein a multiple effect is installed.

ORDINANCE No. 7, APPROVED NOVEMBER 1, 1906, ENTITLED "THE EXPORT DUTY ORDINANCE, 1906."

	£	s.	d.
Sugar: Per hogshead, not exceeding 42 inches truss ..	0	4	2
,, tierce, not exceeding 30 inches truss	0	3	8
,, barrel	0	0	6
In other packages .....ton	0	4	8½
Rum .....100 gallons	0	3	6

And in proportion for any greater or less quantity of sugar and rum.

DOMINICA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

SCHEDULE I.

IMPORT DUTIES.

Articles.	£	s.	d.
Aerated and mineral waters ...Per doz. reputed pints	0	0	6
Alcoholic liquors, viz.:			
Ale, beer, porter, stout, perry and cider .....Per doz. reputed quarts	0	2	0
,, ,, in casks..... Per gallon	0	0	9
Bitters, of all kinds .....Per doz. reputed pints	0	2	6
Cordials, liqueurs and sweetened spirits...Per gal.	0	5	0
Spirits not sweetened and not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength, viz.:			
Brandy .....Per gallon	0	5	0
Gin and rum..... ,, ,,	0	4	2
Whisky ..... ,, ,,	0	4	6
All other—except methylated spirits ,, ,,	0	4	2
Methylated spirits ..... ,, ,,	0	2	6
Wine, claret, in wood or other packages containing more than one quart, the declared value of which does not exceed £5 for 45 gallons...Per gallon	0	0	6
All other, including flavoured or medicated wine .....Per £100 value	25	0	0
Animals, viz.: Asses .....Each	0	4	0
Cattle, horned..... ,,	0	8	0
Horses ..... ,,	2	0	0
Mules ..... ,,	1	0	0
Bricks and tiles.....Per 1,000	0	6	3
Cement .....Per barrel	0	2	0
Coal, coke and patent fuel .....Per ton	0	1	0
Drugs &c. viz.: Opium, bhang and gange ..... Per lb.	0	10	0
Patent and proprietary medicines Per £100 value	20	0	0
Other drugs, (vegetable or mineral) chemicals and medical and surgical instruments and appliances not specially exempted.....Per £100 value	12	10	0
Grain, viz.: Corn .....Per bushel	0	0	6
Oats ..... ,, ,,	0	0	6
Pease, beans, barley and calavances ... ,, ,,	0	0	6
Rice.....Per 100 lbs.	0	2	6
Guns and ammunition:			
Firearms of all kinds .....Per £100	25	0	0
Gunpowder and explosives..... Per lb.	0	0	6
Fireworks, percussion caps, cartridges and cartridge cases .....Per £100	20	0	0
Lime for building .....Per barrel	0	0	6
Matches...Per gross of 12 doz. ordinary boxes or packets	0	1	0
Oil meal, oil cake, linseed meal and cotton seed meal Per 100 lbs.	0	2	1
Perfumery and perfumed spirits, hair oil, hair washes, pomades, powders, scented or fancy soaps, and all similar toilet accessories .....Per £100	20	0	0
Packages (empty), for produce, including cocoa bags and sugar bags .....Per £100	5	0	0
Provisions:			
Arrowroot, sago, tapioca and all similar starches, and all preparations of the same .....Per £100	12	10	0
Beef, salted or in pickle .....Per 100 lbs.	0	4	2
Bread (pilot or navy), crackers and soda biscuits Per barrel not exceeding 100 lbs.	0	3	0
,, ,, ,, Per box not exceeding 20 lbs.	0	0	9
Bread and biscuits (fancy) and cakes ...Per £100	20	0	0
Butter and butterine .....Per 100 lbs.	0	10	0
Cheese..... ,, ,,	0	8	4
Coffee, cocoa and chocolate..... ,, ,,	0	10	5
Corn meal.....Per barrel	0	3	0
Fish, dried or smoked .....Per cwt.	0	2	6
Fish, pickled, viz.:			
Salmon .....Per barrel not exceeding 200 lbs.	0	8	4
Mackerel ..... ,, ,, ,,	0	4	2
Herring and other ,, ,, ,,	0	3	0
Flour, of wheat or rye.....Per barrel	0	6	0
Fruits, fruit jams and fruit jellies:			
Canned, tinned or bottled .....Per reputed lb.	0	0	2
Almonds, currants, citron and raisins ...Per lb.	0	0	2
Hams and bacon .....Per 100 lbs.	0	8	4
Lard and its compounds..... ,, ,,	0	5	0
Macaroni and vermicelli..... ,, ,,	0	5	0
Margarine, oleomargarine and similar compounds Per 100 lbs.	0	10	0
Pork ..... ,, ,,	0	4	2
Sausages and tongues, not in tins..... ,, ,,	0	10	0
*Sugar, muscovado and melado ..... ,, ,,	0	5	0
All other ..... ,, ,,	0	10	0
Tea .....Per lb.	0	0	8
Vinegar .....Per gallon	0	0	3
Tallow and oils:			
Candles, tallow.....Per 100 lbs.	0	4	2
All other ..... ,, ,,	0	8	4
Oils: castor and cod liver..... Per gallon	0	1	6
Kerosene and rock oil...Per case of 8 imp'l gals.	0	2	6
,, ,, in other packages...Per gallon	0	0	4
Olive and cotton seed (refined)..... ,, ,,	0	1	0
All other, not being essential oils ... ,, ,,	0	0	8
Soap, not being scented or fancy, and soap powders .....Per 100 lbs.	0	4	2
Tallow, coomb, axle or machine grease ,, ,,	0	4	2
Turpentine..... Per gallon	0	0	6
Tobacco, viz.:			
Cigars, except those known as "Long Toms" Per lb.	0	5	0
,, Long Toms..... ,,	0	1	6
Cigarettes ..... ,,	0	2	6
Leaf, in outer packages containing less than 500 lbs. ..... Per lb.	0	2	0
In other packages..... ,,	0	0	9
Manufactured, including snuff ..... ,,	0	2	6

*Ordinance No. 8 of 1903, assented to 26th September, 1903, to reduce the import duties on sugar and all other analogous products containing, in a notable proportion, sugar artificially incorporated.

1. This ordinance may be cited for all purposes as "The Sugar Duties Ordinance, 1903."

2. From and after the coming into operation of this Ordinance, notwithstanding anything in the Tariff Act, 1896, or any other Act or Ordinance to the contrary contained, there shall be paid into the Treasury for the use of the Presidency as duties of Customs upon refined sugar the sum of two shillings and one penny for every 100 lbs. or ·25d. per lb. and upon unrefined sugar the sum of one shilling and eightpence for every 100 lbs. or ·20d. per lb. and upon sugar products such as preserves, chocolates, sugar biscuits, condensed milk, and all other analogous products containing, in a notable proportion, sugar artificially incorporated the sum of ·25d. per lb.

3. This Ordinance came into operation on the first day of October, 1903.

Articles.	£	s.	d.
Wood: Hoops, coiled or straight ....Per 1,200	0	8	0
Hoops, truss ....Per set	0	2	0
Houses of wood, complete for erection with the necessary fittings ....Per £100	10	0	0
Lumber: Pitch pine .... Per 1,000 feet by superficial measurement of one inch thick...	0	12	6
Oak, beech, elm, mahogany, cedar, hickory, and all hardwoods	1	0	10
White pine, spruce and all soft woods	0	8	4
Shooks....Per £100	5	0	0
Shingles: cedar and pine ....Per 1,000	0	3	0
Cypress .... ,,	0	5	0
Wallaba .... ,,	0	4	2
Spars (in the rough, or finished) ....Per £100	12	10	0
Staves....Per 1,000	0	5	0
Wreck, flotsam and jetsam sold in the island Per £100	12	10	0
All articles or things not hereinbefore specified, and not included in Schedule III....Per £100	12	10	0

Schedule II.

Export Duties.

Animals, horned cattle ....Per head	0	6	0
Bay leaves ....Per 100 lbs.	0	1	3
Canoe shells ....Each	0	1	0
Citrate of lime manufactured in the Presidency per cwt.	0	1	3
Cocoa .. ....Per 100 lbs.	0	1	0
Coffee .... ,, ,,	0	1	6
Essential oils: Bay....Per gal.	0	6	0
Other kinds if expressed or equalled .... ,,	0	3	0
,, ,, if otherwise extracted .... ,,	0	1	0
Farine manioc....Per bushel	0	0	3
Fruit—fresh: Bananas ....Per 100 bunches	0	2	1
Limes....Per barrel	0	0	1
,, ... Per box, not exceeding ½ barrel	0	0	0½
Oranges....Per barrel	0	0	3½
,, ...Per box, not exceeding ½ barrel	0	0	1
Fruit—preserved: Limes, pickled .... Per barrel	0	0	6
Tamarinds.... ,, ,,	0	1	0
Fruit-jams and fruit-jellies....Per 100 lbs.	0	4	2
Ginger ....Per barrel	0	0	6
Hides and skins: Cattle hides ....Each	0	0	3
All other skins ....Per dozen	0	0	3
Lime juice: Concentrated....Per gallon	0	0	1½
Raw ....For every 10 gallons	0	0	1½
Starches ....Per 100 lbs.	0	1	0
Turtle shell ....Per lb.	0	0	6
Wood: Fire....Per cord	0	1	0
Logwood	0	2	0

British Preferential Treatment.

Regulations have been issued for the purpose of governing the entry of goods under the British Preferential Tariff.

The Regulations, including forms of certificates of origin, are generally similar to those issued for other West Indian Colonies, which see under British Guiana, p. 119.

The Preferential Tariff for goods the produce or manufacture of the United Kingdom, Canada or Newfoundland is to be four-fifths of the duties imposed on similar goods—the produce of other countries.

Schedule III.

(Arranged alphabetically.)

Articles to be admitted free:—Animals, alive, not enumerated in Schedule I, sucking animals, poultry and turtle; baggage of passengers containing apparel and articles of personal use, and all professional apparatus and workman's tools brought in by a passenger for his own use; Belting for machinery of leather, canvas or india rubber; books (printed or in manuscript), printed matter in all languages and printed forms; bottles, of glass or stoneware; bridges of iron or wood, or both combined; Carts, waggons, trucks and barrows, not including vehicles of pleasure; chalk, whiting or lime to be used in the manufacture of citrate of lime in the Presidency; Eggs; Fertilizers of all kinds, natural or artificial; fish and oysters, fresh or on ice; fishing rods, with their tackle; fruits and vegetables, not dried or preserved; furniture and household effects, the property of, and imported by persons coming to reside in the island; Gold and silver coin and bullion; Ice; Leeches; locomotives, rolling stock, rails, ties, and all materials and appliances for railways and tramways; Machinery and apparatus for the reaping and manufacture of produce, and all parts and fittings thereof, including teaches and sugar pans; maps and charts; music, printed or in manuscript; marble or alabaster, in the rough or squared, worked or carved, for building purposes or monuments; Packages or coverings in which goods are imported, if they are usual and proper for the purpose; personal effects of individuals belonging to the island dying abroad; photographic apparatus for the private use of the importer; pictures and engravings; ploughs and similar implements, and agricultural forks; musical instruments, lamps, bells, statues, ornaments, sacramental wine, and all other articles especially imported for use in the celebration of divine worship, or for the decoration, building or repairing of any church, chapel or cemetery, upon the certificate to that effect by the officiating minister; Salt; samples (not of saleable value) of manufactured goods, and other goods and all articles intended for exhibition only and not for sale which the Treasurer, in his discretion, and subject to the rules made by the Assembly, allows to be imported free; specimens illustrative of natural history; steam boilers and steam pipes; surgical instruments imported by practitioners for their own use; Telegraphic, telephonic and electrical apparatus and appliances of all kinds for communication or illumination; trees, plants, vines, cuttings, bulbs, seeds and grains of all kinds for propagation or cultivation; tombstones and railings for graves, and mural tablets; Vessels, boats and lighters, with their masts, spars, apparel, tackle and furniture; Water pipes of all classes, materials and dimensions; wire for fences, with the hooks, staples, nails and like appliances for fastening the same; all articles and things imported for or supplied to the Governor or His Majesty's army or navy, and uniforms, accoutrements and appointments imported by the officers of His Majesty's army, navy or militia for their own use; and if any article or thing upon which duty has been paid at the time of its importation be subsequently supplied for any of the above purposes the amount of the duty so paid shall be repaid out of the Treasury upon the warrant of the Governor; all articles, goods, animals and things (except rum) being the growth, manufacture or produce of or raised in any of the islands composing the colony of the Leeward Islands, under prescribed conditions.

MONTSERRAT

Money, Weights and Measures.—Same as Great Britain.

Ordinance No. 9 of 1905, in force June 30, 1905, to grant duties of customs upon certain imported goods.

Schedule A.

Import Duties.

	s.	d.
1 Aërated and mineral waters ....per doz. reputed pints	0	9
2 Alcoholic liquors:—		
Ale, beer, porter, stout, perry and cider..per doz. reputed quarts	2	3
,, ,, ,, ,, ,, in cask, per gall.	0	9
Bitters of all kinds ....per doz. reputed pints	3	0
Cordials, liqueurs and sweetened spirits ....per gall.	7	6
Spirits not sweetened, not exceeding the strength of proof by Sykes' hydrometer and so in proportion for any greater strength of proof, viz. :—		
Brandy ....per gall.	7	9
Gin .... ,,	6	3
Rum .... ,,	4	10½
Whisky .... ,,	6	9
All other spirits .... ,,	6	3
Wine, including all flavoured or medicated wine ....37½% *ad val.*		
3 Animals: Cattle....each	7	6
Horses .... ,,	45	0
Asses .... ,,	6	0
Mules .... ,,	15	0
4 Bricks and tiles ....per 1,000	6	3
5 Cement (†) ....per barrel not exceeding 400 lbs.	2	3
6 Coal, coke and patent fuel....per ton	3	0
7 Drugs, viz., opium, bhang or gange....per lb.	15	0
8 Fire-arms and ammunition:—	s.	d.
Guns ....each	30	0
Pistols and revolvers.... ,,	15	0
Gunpowder and all explosives ....per lb.	0	6
9 Grain, viz. :—		
Corn, wheat and oats....per bushel	0	4½
Peas, beans, barley and calavances.... ,,	0	9
Rice ....per 100 lbs.	3	1½
10 Matches (in boxes or packets) ....per gross	0	4½
11 Oil meal, linseed meal, cotton seed meal and similar preparations ....per 100 lbs.	1	8
12 Perfumery and perfumed spirits, hair oil, pomades, powders, toilet or fancy soaps and similar toilet accessories ....30% *ad val.*		
13 Provisions:—		
Arrowroot, sago, tapioca and all similar starches and all preparations of the same....per 100 lbs.	3	1½
Beef, in pickle or salt .... ,, ,,	6	3
Bread and biscuits, not fancy or in tin (†)....per barrel not exceeding 100 lbs.	1	8
Butter and cheese ....per lb.	0	1½
Coffee, cocoa and chocolate not prepared with sugar artificially incorporated in a notable proportion....per lb.	0	1½
Corn, meal (†).....per barrel or bag not exceeding 196 lbs.	3	0
Fish, dried or smoked ....per cwt.	2	3
Pickled salmon (†)....per barrel not exceeding 200 lbs.	12	0
,, mackerel, herring and other (except salmon) (†) per barrel not exceeding 200 lbs.	3	9
Flour of wheat per barrel or bag not exceeding 196 lbs. (†)	6	8
Oatmeal or rye meal per barrel or bag not exceeding 224lbs. (†)	6	0

(†) Here read "and other packages in like proportion."

(†) Here read "and other packages in like proportion."

SCHEDULE A—IMPORT DUTIES—continued.

		s.	d.
	Fruit and vegetables:—		
	Canned, tinned, bottled, or otherwise preserved ..per lb.	0	1½
	Almonds, currants, citrons, figs, prunes and raisins, per lb.	0	3
	Potatoes, except sweet, per barrel or bag, not exceeding 160 lbs. (†)	2	3
	Hams, bacon; oleomargarine; sausages and tongues, per lb.	0	1½
	Lard and its compounds; macaroni and vermicelli; pork in pickle or salt..per lb.	0	0¾
	Onions and garlic ..... ,,	0	0¼
	Milk, condensed .....per 100 lbs.	1	8
	Sugar, muscovado or melado ..... ,,	1	8
	,, other than muscovado or melado ..... ,,	2	1
	Soap other than fancy or toilet .....per lb.	0	0½
	Tea ..... ,,	0	6
	Vinegar .....per gall.	0	4½
14	Tallow and grease .....15% *ad val.*		
	Candles (except tallow) .....per lb.	0	3
	,, tallow ..... ,,	0	1½
	Oils, castor, cod liver and olive .....per gall.	1	6
	All other (not being rock oil) ..... ,,	1	0
	Petroleum and its products... ....per case of 8 Imp. gals.	2	3
	Soap, other than toilet or fancy .....per lb.	0	0½
15	Tobacco: Cigars if over the value of 6.0 per 100..... ,,	5	0
	If of or under the value of 6.0 p.100 ..... ,,	3	0
	Cigarettes..... ,,	3	9
	Leaf—if imported in packages containing not less than 500 lbs.....per lb.	1	0
	If imported in packages containing less than 500 lbs. ,,	3	0
	Manufactured (including snuff)..... ,,	3	4
16	Wood:—Cedar and pine shingles .....per 1,000	3	1½
	Cypress and wallaba shingles..... ,,	6	3
	Hoops ....per 1,200	12	6
	Pitch pine ....per 1,000 feet by superficial measurement of one inch thick	12	6
	Oak, beech, elm, mahogany, hickory and all hard woods..per 1,000 feet by superficial measurement of one inch thick	31	3
	White pine and spruce.....per 1,000 feet by superficial measurement of one inch thick	9	4½
	Staves ..... per 1,000	12	6
	Shooks .....each bundle	0	4½
	,, with heads ..... ,,	0	6
	Spars of wood 15% *ad val.*		
17	All goods not hereinbefore specified and not exempted by the Ordinance or Schedule B.....13⅓% *ad val.*		

BRITISH PREFERENTIAL TREATMENT.

Regulations have been issued for the purpose of governing the entry of goods under the British Preferential Tariff. The regulations, including forms of certificates of origin, are generally similar to those issued for other West Indian Colonies, which see under British Guiana p. 115.

The Preferential Tariff for goods the produce or manufacture of the United Kingdom, Canada and Newfoundland is four-fifths of the duties imposed on similar goods the produce of other countries.

SCHEDULE B.

(Alphabetically arranged.)

The following articles may be imported duty free:—**Animals**, sucking; articles or goods which are exported for repair or alteration and subsequently re-imported, provided that notice of the intention to export such articles or goods was given to the treasurer at the time of exportation; **Baggage**, personal, of passengers, containing articles of ordinary use and all professional apparatus and workmen's tools brought by a passenger for his own use; blasting powder imported for use in the making or repairing of roads; bullion; books, printed, pamphlets, newspapers, periodicals, and other printed matter of a similar description; **Chalk**, whiting or lime, when imported for use in the manufacture of citrate of lime, provided the person importing the same shall furnish the treasurer with a certificate signed by himself specifying that such chalk, whiting or lime has been imported for use in the manufacture of citrate of lime; chemicals for agricultural purposes; coal to be used as fuel in the manufacture of any product of the Presidency; consular articles imported for the official use of the consulate of any foreign country or place, provided that a similar privilege in respect of similar articles is accorded by the laws and customs of such foreign country or place to His Majesty's consulate therein; **Eggs**; **Fertilizers** of all kinds, natural and artificial; fish, fresh or in ice; fruits and vegetables not being preserved (except potatoes other than sweet potatoes); furniture and household effects for owners' use, the property of persons coming to reside for the first time in the Presidency, which are imported by them for their personal use and which have been in their use for not less than one year previously to the importation thereof, provided that such furniture and household effects be imported within one year after the owner has come to reside in the Presidency; **Gold** in bars, plate or wire; goods imported in exchange for similar previously imported goods which have been exported from this Presidency within three weeks of their importation and on which duty had been paid; provided that notice of the intention to export such goods was given to the treasurer at the time of exportation; **Ice**; insecticides, viz.: Paris Green and such other insecticides or fungicides as the Governor-in-Council may from time to time determine; **Maps** and charts; multiple effect machinery for manufacturing sugar and plant and parts thereof and any materials required to erect, enlarge or improve a factory wherein a multiple effect is, or is to be installed provided that such materials are to form an integral part of such factory; music; **Naval** stores for use of the Admiralty; **Oil** for use in oil engines as fuel. **Packages**, viz.: boxes, barrels, crates and inner packages of all kinds, also packages and coverings (except butts, puncheons, hogsheads, tierces and trunks) in which goods are actually imported, if usual and proper for the purpose, and every empty package imported into this Presidency and which shall be proved to the satisfaction of the treasurer to have been exported from this Presidency with molasses or lime juice therein, or which shall be proved to the satisfaction of the treasurer to have been received at or brought from any port or place without this Presidency in exchange for a package exported from this Presidency with molasses; pictures and engravings; plants, shrubs and seeds for planting; poultry; public worship and education, articles specially imported for, viz.: musical instruments of all kinds, lamps, bells, wines and other furniture and articles to be used in the celebration of divine worship, and all goods imported for the use or repair of churches, chapels, and duly certified school houses; **Railway** and tramway, rolling stock and materials for permanent way; **Salt**; shipbuilding materials and accessories of all kinds, when imported for the construction, equipment or repair of a specific vessel or boat, except rope and cordage of all kinds, including wire rope; specimens illustrative of natural history; steam engines, steam pipes, boilers, boiler tubes, fire bars and ploughs, machinery, whether stationary or portable, for agriculture, irrigation or mining, or machinery for the manufacture of starch, lime juice, or lime juice products, sugar, or rum or the ginning or baling of cotton or the crushing of cotton seed or the manufacture of cotton seed oil, and all necessary parts for the repair of any of the above articles of machinery or for the communication of motive power thereto; provided that none of the above articles or machinery shall be free of duty when imported for sale; surgical instruments and appliances imported for his use by a Medical Practitioner in actual practice and not exceeding £100 in value, or by a licensed Veterinary Practitioner not exceeding £20 in value and for his own use; **Telegraph** wire, telegraphic, telephonic and electrical apparatus and all appliances of all kinds for communication or illumination thereby; tombstones, tablets and railings for graves; turtle; all goods imported for or supplied to the Government or the Governor or His Majesty's army or navy and military, naval and militia uniforms, accoutrements and appointments imported by officers of His Majesty's army, navy or militia for their own use; all goods or stores imported by the Board of Health for the public use of the Board. If any goods of this last class on which duty has been paid at the time of importation be subsequently supplied as above mentioned, the amount of duty paid upon the goods so supplied shall be repaid out of the Treasury on the warrant of the Governor; all samples, not of saleable value, or manufactured and other goods, and all articles intended for exhibition only, and not for sale, which the Treasurer in his discretion (subject to the Governor's authority) shall allow; goods being the growth, produce or manufacture of, or raised in, any of the islands composing the Colony of the Leeward Islands and goods upon which duty shall have already been paid in any Presidency of the said colony except Dominica, provided that the person importing the same shall produce to the Treasurer at the time of the importation thereof a certificate signed by the Treasurer of the island or Presidency from which the same are imported stating that the same are exempt from duty under this section; provided also that nothing in this section contained shall be deemed to exempt any rum within the meaning of any Excise Ordinance or Rum Duty Ordinance for the time being in force in this Presidency from any liability to excise duty; and provided, moreover, that, where the amount of duty already paid in any Presidency shall be less than the amount which, but for this section, would be payable in this Presidency, the exemption created by this section shall not extend to the difference between such amounts; where any imported goods upon which duty has been paid in this Presidency are exported to any other Presidency, except Dominica the Treasurer of this Presidency may credit the Treasurer of such other Presidency in his books with payment of so much of the duty paid upon such goods in this Presidency as shall be equal to the amount of duty which would have been payable upon such goods in such other Presidency, if the same had been first imported into such other Presidency, or with any less amount.

(†) Here read "and other packages in like proportion."

EXPORT DUTIES.

Ordinance (No. 5 of 1905.)

		s.	d.
Animals: Asses.....per head		2	0
Cattle..... ,,		6	0
Calves under 6 months, with their mothers.....		free.	
Goats.....per head		0	4
Horses ..... ,,		5	0
Mules..... ,,		7	6
Pigs and sheep ..... ,,		0	6
Bay leaves .....per 100 lbs.		1	0
Carts, felloes and naves ..... per doz.		0	3
Citrate of lime ..... per cwt.		1	0
Cocoa and coffee .....per 100 lbs.		2	1
Cotton:—Sea Island or other long staple varieties .. ,,		4	2
Short staple varieties ..... ,,		2	1
Seed ..... ,,		4	2
Corn .....per bushel		0	2
Essential oils: Bay .....per gall.		2	0
Other kinds if expressed or equalled ..... ,,		1	6
All other kinds if otherwise extracted ..... ,,		0	6
Fruits and vegetables fresh:—			
Bananas and plantains .....per 100 bunches		2	1
Limes and oranges .....per barrel		0	2
,, ,, per box not above 2 cubic feet, per 100 boxes		2	1
Sweet potatoes .....per barrel		0	2
All other kinds in boxes .....per 5 cubic feet		0	2
Hides and skins:—Cattle hides.....each		0	3
All other skins.....per doz.		0	3
Lime juice, concentrated.....per 100 galls.		8	4
,, ,, raw ..... ,,		0	10
Limes, pickled..... per barrel		0	6
Molasses.....per 100 gals.		2	1
Papaine..... .....per lb.		0	6
Peas and beans .....per bushel		0	1
Poultry .....per doz.		0	3
Starches (viz., arrowroot, sago, tapioca, cassava, and all similar starches and preparations of the same) .. per 100 lbs.		1	0½
Sugar:—			
Muscovado....	..... per hogshead (over 32 in. truss)	2	6
	per tierce (over 28 in. and less than 32 in.)	2	0
	..... per cask (less than 28 in.)	1	0
	.....per barrel or bag	0	5
Syrup .....per 100 galls.		4	2
Tamarinds .....per barrel		0	2

PROHIBITION.

The importation, sale or manufacture of matches made with white or yellow phosphorus.

VIRGIN ISLANDS.

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

Ordinance (No. 1 of 1905, proclaimed April 1, 1905).

IMPORT DUTIES.

Articles.	£	s.	d.
Aërated and mineral waters ..... Per doz. reputed pints	0	0	6
Alcoholic liquors :			
Ale, beer, porter and cider...Per doz. reputed quarts	0	1	8
,, ,, in casks ..... Per gallon	0	0	6
Bitters of all kinds ..... Per doz. reputed pints	0	2	0
Cordials, liqueurs and sweetened spirits...Per gallon	0	2	6
Spirits not sweetened, not exceeding the strength of proof by Sykes' hydrometer and so in proportion for any greater strength of proof, viz. :—			
Brandy.....Per gallon	0	2	0
Gin ..... ,, ,,	0	2	0
Rum ..... ,, ,,	0	2	0
Whisky..... ,, ,,	0	3	0
All other spirits ..... ,, ,,	0	3	0
Wine, including all flavoured or medicated wine Per £100 value	15	0	0
Animals :			
Cattle .....Each	0	8	0
Horses ..... ,,	0	10	0
Mules..... ,,	0	5	0
Cement.....Per barrel	0	2	0
Coal, coke and patent fuel .....Per ton	0	2	6
Drugs, viz. : opium, bhang, gange .....Per lb.	0	10	0
Grain, viz. : Corn, wheat, oats, peas, beans, barley and calavances .....Per bushel	0	0	6
Rice .....Per 100 lbs.	0	2	1
Guns and ammunition :			
Firearms of all kinds .....Each	1	0	0
Gunpowder and all explosives .....Per lb.	0	0	6
Fireworks and percussion caps, cartridges and cartridge cases .....Per £100 value	15	0	0
Matches.....Per gross	0	0	3
Medical and surgical instruments and appliances Per £100 value	10	0	0
Oil meal and linseed meal and similar preparations Per 100 lbs.	0	1	6
Provisions :			
Arrowroot, sago, tapioca and all similar starches and all preparations of the same .....Per 100 lbs.	0	2	1
Beef in pickle or salt ..... ,, ,,	0	4	2
Bread and biscuit, not in tin .....Per barrel	0	1	0
Butter .....Per 100 lbs.	0	5	0
Cheese ..... ,, ,,	0	4	2
Coffee, cocoa and chocolate ..... ,, ,,	0	4	2
Corn meal .....Per barrel	0	2	0
,, in quantities of less than 50 lbs. Per lb.	0	0	0½
Fish, dried or smoked .....Per 100 lbs.	0	4	2
Pickled salmon .....Per barrel	0	8	0
,, mackerel..... ,, ,,	0	3	0
,, herring and other..... ,, ,,	0	2	6
Flour of wheat, oatmeal or rye meal ..... ,, ,,	0	3	0
,, ,, in quantities of less than 50 lbs. Per lb.	0	0	0½
Fruits and vegetables :			
Canned, tinned or bottled .....Per reputed lb.	0	0	1
Almonds, currants, citron, figs, raisins and nuts Per lb.	0	0	2
Hams and bacon.....Per 100 lbs.	0	8	4
Lard and its compounds ..... ,, ,,	0	4	2
Macaroni and vermicelli ..... ,, ,,	0	4	2
Oleomargarine..... ,, ,,	0	5	0
Pork in pickle or salt..... ,, ,,	0	4	2
Sausages and tongues..... ,, ,,	0	8	4
Sugar (muscovado and melado) ..... ,, ,,	0	1	8
All other ..... ,, ,,	0	2	1
Tea .....Per lb.	0	0	6
Vinegar .....Per gallon	0	0	3
Beef and pork preserved in cans .....10 per cent. *ad val.*			
Tallow and oils :			
Candles, other than tallow .....Per 100 lbs.	0	16	8
Candles, tallow ..... ,, ,,	0	4	2
Oils, olive.....Per gallon	0	1	0
All other (except castor and cod liver) ,, ,,	0	0	9
Petroleum and its products...Per case of 8 imp. gals.	0	1	6
Soap (not being scented or fancy soap)...Per 100 lbs.	0	4	2
Tallow, coomb, axle or machine grease... ,, ,,	0	4	2
Tobacco :			
Cigars (except those known as "Long Toms")..Per lb.	0	1	6
,, Long Toms ..... ,, ,,	0	1	0
Cigarettes ..... ,, ,,	0	1	3
Leaf ..... ,, ,,	0	0	6
Manufactured (including snuff) ..... ,, ,,	0	1	6
All articles or things not hereinbefore specified and not included in the table of exemptions...Per £100 value	10	0	0

EXPORT DUTIES.

Articles.	£	s.	d.
Animals : Asses .....Each	0	2	0
Bulls, cows, oxen or calves over 12 months old ,,	0	8	0
Calves not more than 12 months old ..... ,,	0	3	6
Goats or kids ..... ,,	0	0	3
Hogs, pigs (not being sucking pigs) ..... ,,	0	1	0
Pigs, sucking ..... ,,	0	0	6
Horses, mules, or foals of either sex ..... ,,	0	6	0
Sheep or lambs ..... ,,	0	0	6
Charcoal .....Per barrel	0	0	2
Lime, building ..... ,,	0	0	3
Sweet potatoes, yams and tanniers.....Per 100 lbs.	0	0	6
All hardwoods per 1,000 ft. by superficial measurement of 1 inch thick	0	6	3
Wreckage.....10 % *ad val.*			

FREE LIST.

(Arranged alphabetically.)

Articles to be admitted free :—**Animals** alive, to include only asses, sheep, goats, hogs, poultry, turtle and all sucking animals; **Baggage** (personal) of passengers containing apparel and articles of personal use and all professional apparatus and workman's tools brought in by a passenger for his own use; belting for machinery, of leather, canvas or india rubber; boats and lighters; bones and horns; books, printed, bound or unbound, pamphlets, newspapers and printed matter in all languages; bottles of glass or stone ware; bran, middlings and shorts; bricks and tiles; bridges of iron or wood, or of both combined; building materials imported for the construction or repair of any church or chapel; **Carts**, waggons, cars and barrows with or without springs for ordinary roads and agricultural use, not including vehicles of pleasure; canvas and cordage when imported for use on boats and ships; crucibles and melting pots of all kinds; **Eggs**; **Fertilizers** of all kinds, natural and artificial; fish, fresh or on ice; fruits and vegetables, fresh and dried, when not canned, tinned or bottled; furniture in use, the property of and imported by persons coming to reside in the Presidency; **Gas** fixtures and pipes; gold and silver coin and bullion; **Hay** and straw for forage; houses of wood, complete; **Ice**; **Locomotives**, railway rolling stock, rails, railway ties and all materials and appliances for railways and tramways; **Maps**, charts and music; marble or alabaster, in the rough or squared, worked or carved, for building purposes or monuments; medicinal extracts and preparations of all kinds, quinine and preparations of quinine, castor and cod liver oil and epsom salts, but exclusive of opium, gange, bhang, and proprietary or patent medicines; **Nails** when imported for use on new boats; **Packages** or coverings in which goods are actually imported if usual and proper for the use; paper of all kinds for printing; pictures and engravings; plants, shrubs and seeds of all kinds for planting; printers' ink of all colours; printing presses, types, rules, spaces and all accessories for printing; public worship and education, articles specially imported for, viz. musical instruments of all kinds, lamps, bells and ornaments, and wine and all furniture to be used in the celebration of divine worship; articles imported for the repair of churches, chapels and duly certified school houses; **Quicksilver**; **Salt**; specimens illustrative of natural history; steam engines, boilers and pipes and machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, for agriculture, irrigation or mining, and all necessary parts and appliances for the erection or repair thereof or the communication of motive power thereto; sulphur; surgical instruments imported for the use of the importer; Tan bark of all kinds, whole or ground; telegraphic wire, telegraphic, telephonic and electrical apparatus and appliances of all kinds for communication or illumination thereby; trees, plants, vines and seeds and grains of all kinds for propagation or cultivation; **Water** pipes of all classes, materials and dimensions; wire for fences, with the hooks, staples, nails and the like appliances for fastening the same; Wood, cedar and pine shingles, cypress and wallaba shingles, hoops, staves, shooks, pitch pine, white pine, spruce and all hard woods.

Stores of every description imported or supplied for the use of His Majesty's land and sea forces and all things imported or supplied for the use of the Governor. And if any goods on which duty has been paid at the time of importation be subsequently supplied as above mentioned, the amount of the duty upon the article or thing so supplied shall be repaid out of the Treasury on the warrant of the Governor; all samples not of saleable value, of manufactured and other goods and all articles intended for exhibition only, and not for sale, which the Treasurer, in his discretion, and subject to the rules made under "The Tariff Ordinance, 1905" may allow. Goods being the growth, produce or manufacture of, or raised in, any of the islands comprising the colony of the Leeward Islands, and goods upon which duty shall have already been paid in any presidency of the said colony, except Dominica.

BARBADOS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

TABLE A.

SPECIFIC DUTIES.

Articles.	British Preferential Tariff. £	s.	d.	General Tariff. £	s.	d.
Arrowroot, tous-les-mois and all other starches .... Per 100 lbs.	0	2	6	0	3	1½
Asses .....Each	0	5	0	0	5	0
Bacon and hams.....Per 100 lbs.	0	3	9	0	4	9
Bran and pollard ..... ,,	0	0	7	0	0	9
Bread—Pilot and navy, and crackers .. ,,	0	0	9½	0	1	0
Bricks.....Per 1,000	0	5	0	0	5	0
Butter .....Per 100 lbs.	0	7	6	0	9	4½
Oleomargarine, margarine, and their compounds Per 100 lbs.	0	4	2	0	4	2
Candles, other than tallow..... ,,	0	8	4	0	8	4
Candles, tallow ..... ,,	0	4	2	0	4	2
Cement.....Per barrel	0	1	1½	0	1	5
Cheese .....Per 100 lbs.	0	8	4	0	10	5
Coal and the mixed preparations thereof, and coke Per ton	0	2	0	0	2	6
Cocoa .....Per 100 lbs.	0	4	2	0	4	2
Coffee..... ,,	0	6	3	0	6	3
Cordage (except twines) ..... ,,	0	3	0	0	3	9
Corn, maize, barley and wheat, unground ,,	0	0	6	0	0	6
Firearms .....Each	0	10	0	0	10	0
Fish, dried, salted or smoked .....Per 112 lbs.	0	1	6	0	1	10½
Fish, pickled, other than trout or salmon Per barrel	0	1	3	0	1	7
Fish, pickled, trout or salmon ..... ,,	0	4	2	0	5	2½
Flour, wheat or rye .....Per 196 lbs.	0	3	9	0	4	9
Grain (beans and peas).....Per 100 lbs.	0	0	8	0	0	10
Grain (not already specified) ..... ,,	0	0	9	0	0	9
Hay ..... ,,	0	0	3	0	0	4
Horses, under 14 hands high .....Each	0	9	0	0	11	3
All others ..... ,,	1	16	0	2	5	0
Indian meal, or other kinds .....Per 196 lbs.	0	1	0	0	1	3
Lard and its compounds or substitutes..Per 100 lbs.	0	3	4	0	4	2
Liquors: Malt liquor, cider and perry in wood.... Per cask (64 gals.)	0	18	9	0	18	9
Malt liquor, cider and perry, in bottles (reputed quarts) .....Per dozen	0	1	3	0	1	3
Spirits and cordials (except rum and perfumed spirits to be used as perfumery only) Per gal.	0	10	0	0	10	0
Gin, for every gallon below or equal to proof by Sykes' hydrometer.....	0	5	0	0	5	0
Gin, for every higher degree of proof—in proportion.						
Rum, for every gallon below or equal to proof by Sykes' hydrometer.....	0	5	0	0	5	0
Rum, for every higher degree of proof—in proportion.						
Wine, sparkling.....Per gallon	0	5	0	0	5	0
Wine, all other kinds ..... ,,	0	2	0	0	2	0
Manures and fertilizers, other than the raw manure of horses, mules, sheep and cattle.....Per ton	0	4	2	0	4	2
Manure, raw, of horses, mules, sheep and cattle.... Per ton	0	0	6	0	0	6
Matches, the gross of 12 dozen boxes, each box to contain not exceeding 100 sticks	0	1	6	0	1	6
Matches boxes containing any greater or less quantity to be charged in proportion.						
Meat, salted or cured (other than bacon and ham).. Per 100 lbs.	0	3	4	0	4	2
Metals, new: Composition nails, bolts, bars, rods, spikes and rivets.....Per 100 lbs.	0	4	2	0	4	2
Copper in sheets, rods, bars, bolts, spikes, nails and rivets .....Per 100 lbs.	0	4	2	0	4	2
Iron or steel hoops, bars and rods .. ,,	0	0	4	0	0	4
Iron or steel nails, spikes, rivets and clinches.. Per 100 lbs.	0	0	11	0	1	2
Lead, sheet and pipe..... ,,	0	1	0	0	1	0
Yellow metal in sheets..... ,,	0	4	2	0	4	2
Metals, old: Copper, brass and pewter.. ,,	0	2	0	0	2	0
Molasses .....Per gallon	0	0	1	0	0	1
Mules of the value of £12 10s. and upwards ..Each	1	10	0	1	10	0
Mules under the value of £12 10s. cost ..... ,,	1	0	0	1	0	0
Oats ....Per 100 lbs.	0	0	7	0	0	9
Oil, kerosene (except kerosene oil or any bye-products of petroleum to be used exclusively as fuel in oil or motor engines, on a certificate to that effect from the importer) .....Per gallon	0	0	4	0	0	4
Oilmeal and oilcake .....Per 100 lbs.	0	0	6	0	0	7½
Oxen, bulls and cows.....Each	0	5	0	0	6	3
Rice .....Per 100 lbs.	0	1	0	0	1	0
Salt.....Per ton	0	6	0	0	6	0
Sheep and goats .....Each	0	1	4	0	1	8
Soap .....Per 100 lbs.	0	1	6	0	1	10½
Swine, except sucking pigs .....Each	0	1	6	0	1	10½
Sugar.....Per 100 lbs.	0	2	0	0	2	0
Tallow ..... ,,	0	2	0	0	2	0
Tea .....Per lb.	0	0	3	0	0	3
Tobacco: Cigars, cheroots and cigarettes .. ,,	0	5	0	0	5	0
Snuff ..... ,,	0	1	0	0	1	0
Other manufactured tobacco ..... ,,	0	1	6	0	1	6
,, ,, if in outer packages of less than 80 pounds net weight each.....Per lb.	0	2	0	0	2	0
Leaf..... ,,	0	1	0	0	1	0
,, if in outer packages of less than 50 pounds net weight each .....Per lb.	0	1	6	0	1	6
Wood: Hemlock, birch, beech, white pine and spruce.....Per 1,000 ft. superficial measurement of 1in. thickness.....	0	5	0	0	6	3
Pitch pine.....	0	4	0	0	5	0
Hoops, whether coiled or straight, Per 1,200 pieces	0	6	0	0	6	0
All other kinds, except in naves, felloes, spokes and unsquared posts .....Per 100 cubic feet	0	7	6	0	9	4½
Shingles of all descriptions .....Per 1,000	0	1	6	0	1	10½
Staves, white and red oak, whether loose or made up in bundles or shooks Per 1,200 pieces	0	4	9½	0	6	0
Oxbows .....Per dozen	0	0	6	0	0	6
Truss hoops .....Per set of nine	0	1	3	0	1	3

"AD VALOREM" DUTIES.

GOODS.	British Preferential Tariff.	General Tariff.
Boots, shoes and slippers	9 %	11½ %
Fish and meat (canned).....	9 %	11½ %
Agricultural machinery and implements	9 %	11½ %
Biscuits, fancy	10 %	12½ %
Brooms and brushes.....	10 %	12½ %
Calcium carbide	9 %	11½ %
Cereal foods	9 %	11½ %
Doors, sashes and blinds.....	8 %	10 %
Electric dental appliances	8 %	10 %
Fruits, fresh	Free.	2 %
,, canned and bottled.....	9 %	11½ %
House, office, cabinet or store furniture of wood, iron or other material, including cash registers, coffins, caskets, casket robes and linings, and casket hardware	9 %	11½ %
India rubber manufactures	9 %	11½ %
Lamps, lamp chimneys and table glassware.....	9 %	11½ %
Milk, condensed	9 %	11½ %
Nickel plated, gilt or electro plated ware	10 %	12½ %
Paints, colours and varnishes	10 %	12½ %
Paper, mentioned in Table *B*.....	Free.	2 %
Paper, unenumerated in Table *B* and manufactures of paper	8 %	10 %
Pianos and organs	9 %	11½ %
Trunks, valises, travelling and tool bags, and baskets of all kinds	9 %	11½ %
Vegetables (including potatoes and onions).....	Free.	2 %
,, canned	9 %	11½ %
Vehicles, including automobiles and motor cars....	9 %	11½ %
Wire (including barbed wire) woven wire fencing and metal gates.....	9 %	11½ %
Wood, heading	9 %	11½ %
Glass bottles	Free.	2 %
Meats, fresh	Free.	2 %
Poultry (living or dead).....	Free.	2 %
Machinery (including motor and other engines), steam boilers and electric machinery (mentioned in Table *B*).....	Free.	2 %
Machinery (including motor and other engines), steam boilers and electric machinery (not mentioned in Table *B*)	8 %	10 %
All other articles not in this table particularly mentioned or in Table *B* particularly exempted ..	10 %	10 %

BRITISH PREFERENTIAL TREATMENT.

Regulations for the entry of goods under the British Preferential Tariff into Barbados.

The regulations provide that certain articles of merchandise, as designated in Schedule A of the Canadian-West Indian Reciprocity Agreement of the 9th April, 1912, being *bona fide* the growth, produce or manufacture of the United Kingdom, Canada or any other British country, shall be admitted into the Colony at such respective preferential rates of duty as may be specified in any Customs Tariff Act for the time being in force.

Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada, or any other British country has entered into the production of such articles to the extent in each article of not less than one-fourth of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the country of produce or manufacture.

All articles entitled to preference under these regulations, imported or brought into Barbados, shall be accompanied by such evidence of origin as hereinafter required, and all such articles imported or brought into Barbados, not accompanied by such evidence, shall be deemed to be articles not entitled to admission at preferential rates of duty.

All articles entitled to preference shall be accompanied by certificates of origin in the form set forth in Schedule A—B.*

Certificates of origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of origin for goods not consigned direct in order to be valid must be attested to in British countries before a Collector or other principal Officer of Customs, Notary Public, or other official authorised to administer oaths, and in other countries before a British Consul, and they must bear the autograph signature of the authority issuing the same, together with the seal of office, if any. No certificate shall be valid after the expiry of six months from the date of its issue.

Where goods entitled to preference reach Barbados before the arrival of the certificates of origin relating to the same, the general rate of duty shall be paid on delivery, but if within 90 days of the importation of the goods a certificate of origin showing that the goods are entitled to preference is produced to the Customs Department, the importer shall be entitled to a refund of the duty paid in excess of the preferential rate, which refund shall be made in accordance with Section 63 of the Trade Act, 1910.

* Certificates of origin are generally similar to those issued for other West-Indian Colonies, which see under British Guiana, page 112.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepances as regards the marks or numbers of the packages, or the kind, quantity or value of the goods, they shall not be entitled to preferential treatment, unless the Customs authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

Certificates of origin produced shall be retained by the Customs Authorities at the port of landing and shall be filed with the papers of the importing vessel. A note shall be made on the import entry either at the time of passing or subsequently that a certificate has been produced covering the preferential goods specified in such entry.

Goods certified for entry under the Preferential Tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

In order to obtain admission at the preferential rates of duty, goods shall be imported into Barbados direct from Canada, the United Kingdom or any other British country respectively, provided that the source of Canadian goods is not to be deemed to be affected by passing through the United States under Customs supervision for purposes of consignment or re-consignment to Barbados, but goods so consigned or re-consigned shall be imported into the Colony in the original packages in which they were exported from Canada, and they must not have been altered in nature, quality, or value during the time they remain in the United States.

Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

TABLE B.

Exemptions from Duty.

Arranged alphabetically.

All articles for the use of the Governor of the island; all articles and things whatsoever imported or purchased out of bond by the local government for the police or for public institutions; all articles specially imported for the use or decoration or building or repairing of any place of worship and not imported for sale, on the certificate to that effect of the officiating minister; all articles and things of every description imported by any naval officer on full pay in His Majesty's service for his use and accommodation, on the certificate to that effect of the officer so importing; the Governor, purchasing any articles whatsoever, shall be entitled to have the duty refunded to him out of the public treasury on the warrant of the Governor-in-Executive Committee, on the certificate that he is entitled to the refund; where horses are purchased by the Governor, direct from the importer within six months after the date of import, the duty shall be allowed him on the warrant of the Governor-in-Executive Committee, on the certificate that he is entitled to the refund; all articles and things of every description, imported as general, military or naval stores for the use of His Majesty's military and naval forces, and all building materials and supplies, imported or taken out of bond or under the authority of His Majesty's treasury, for military and naval services, under certificate from the head of the department concerned; chargers imported by, and *bonâ fide* the property of, field-officers, or departmental officers of relative rank, or of staff officers or adjutants of regiments, and necessary for the proper discharge of their military duties, under a certificate from the Assistant Adjutant-General; all silver, plate, glass, lamps, china, crockery, linen and cutlery the property of the Officers' and Sergeants' mess of any of His Majesty's regiments arriving in this colony, provided that should any of such articles be sold or otherwise disposed of in this colony the duty thereon shall be paid to the Comp. of Customs; articles of personal and horse equipment necessary for the performance of military duty, under a certificate from the head of the department concerned; horses imported for the use of the army, or purchased for the use of the army within six months of their being imported, under a certificate from the head of the department concerned; all *bonâ fide* official supplies sent for the use of any consular or other officer by his Government, if the Governor-in-Executive Committee, on proof that such Government accords to British consular or other such officers within its territory similar treatment, thinks fit as a matter of courtesy to exempt such supplies from customs duties, provided always that such officer before receiving such supplies free of duty shall make a declaration before the Comptroller that such supplies are sent by his Government for his official use, and provided also that any such exemption shall not exempt such officers from customs duties generally. All rifles, parts of rifles, rifle accessories, and all rifle ammunition specially imported exclusively for the objects and purpose of the Barbados Rifle Association by or for the use of any member thereof, on the certificate to that effect of the secretary for the time being of such association; all articles except intoxicating liquor, which shall be imported into this island which shall be proved to the satisfaction of the Comptroller of Customs to have been sent to this island as *bonâ fide* gifts for prisoners of war; all articles specially imported by the Vestry of the parish of St. Michael for the use of Queen's House and grounds and for the conversion of the latter into a public park, on the certificate to that effect of the Churchwarden of the said parish. **A**sphalt: **B**elting for machinery; blubber and heads and offals of fish; bones, horns and dried blood; books, bound and unbound, almanacs, cards (other than playing cards), papers and printed matter intended for advertisements, pamphlets, newspapers and printed matter in all languages; forms and papers (whether printed or manuscript), maps, charts, school globes, engravings, music, pictures, statues, and other works of art, provided always that the importation of books shall be subject to the provisions of copyright laws; bottles of stoneware; **C**alves (sucking); cassaripe; cocoanuts; coin and bullion; cotton wool; **E**ggs, **F**oals; fresh fish and turtle; fuel (wood and charcoal); **G**ravel, sand, soil, earth and peat; green ginger; gunpowder, gun cotton, dynamite, nitroglycerine, and all other explosive matter whatsoever; **H**oesticks; horses brought into the island by equestrian companies, provided the same are taken away by them on leaving, and racehorses on every occasion after the first importation thereof, provided no drawback had been claimed thereon on exportation; hulls, boats, masts, spars, apparel, tackle and furniture of vessels condemned by survey, and on which tonnage duty shall have been paid; **I**ce; **K**ids and sucking lambs; **L**eeches; lemon and lime juice; lime (building and temper); limestone; live and dead stock (not enumerated in table A); logwood; machinery and apparatus imported for the purpose of manufacturing bricks, tiles, cements, pipes and other articles of the like nature, and for renewing the same as it shall from time to time become worn and useless; **M**achinery and apparatus to be used for the reaping or manufacture of sugar or rum and for the control of such manufacture, provided such machinery and apparatus be not imported for sale, on the certificate to that effect of the person so importing, the certificate also stating the plantation, factory or sugar company for which such machinery or apparatus is imported; machinery and apparatus to be used in the construction and establishment of ice factories and for the manufacture of ice; machinery and apparatus imported for the purpose of boring for oil or petroleum or for mining asphalt (commonly called manjak) or other minerals; machinery and apparatus imported for the purpose of refining oil or petroleum or manufacturing any article of commerce from oil obtained in this colony or for manufacturing fuel from manjak; machinery and apparatus to be used in the manufacture of matches; machinery, implements and apparatus and all other articles and materials required for the construction and working of their system by the Barbados Telephone Co. Limited; machinery and apparatus imported for the purpose of manufacturing tobacco, or cocoa; machinery, implements and apparatus required for the purpose of manufacturing and manipulating cotton, cotton seed, and all the by-products of cotton seed (the term "cotton" shall mean the soft downy substance attached to, or separated from the seed of the cotton plant; and the term "cotton seed" shall mean the seed of the plant producing cotton); machinery and apparatus imported for the purpose of manufacturing hard bread and crackers from imported flour; metals (old iron and old lead); **P**ackages in which goods are imported, except new trunks, vats, hogsheads and puncheons; paper for printing, and writing and wrapping paper; passengers' baggage containing apparel and articles of personal use and professional apparatus; patterns and samples of no intrinsic value; personal effects of individuals belonging to this island dying abroad; printing presses, printing ink and type; pozzolana; **R**ags; raw hides and skins; **S**awdust; specimens illustrative of natural history, seeds, bulbs and roots, and cuttings of plants or shrubs of all kinds; straw; **T**ablets and tombstones and all the appurtenances thereto, imported specially for immediate erection and not for sale, on certificate of the person for whom imported; tar, pitch and resin; turtle and tortoise shell.

There are no Export duties.

By "The Customs Tariff Act, 1901," and subsequent Acts, the following Conventional Tariff is suspended until such time as the convention, now under consideration, between His Majesty the King and the President of the United States of America for reciprocal trade relations between the United States of America and Barbados shall come into operation.

Under Act No. 16, of 1899.

The following articles the product of the soil or industry of the United States of America, of Great Britain and the British Possessions, and of such other countries as shall be entitled by convention with Great Britain to the benefit of the most favoured nation treatment, imported into this Colony, or which may be in bond when this Act comes into operation, shall be admitted free of duty, namely:—Asses, bran, candles of tallow, carts and vehicles, clocks, corn brooms, corn or maize, corn meal, cotton seed oil, cycles and parts, eggs, hay, horses, lamps, machinery for electric lighting, mules, pitch and tar, resin, tallow and wire fencing; machinery and apparatus imported for the purpose of manufacturing hard bread and crackers from imported flour.

The provision hereinbefore made in favour of such countries as shall be entitled by convention with Great Britain to the benefit of the most favoured nation treatment, shall cease to apply when the said conventional rights shall be terminated, and the provisions of Tables A and B, in the schedule to this Act, shall thereupon apply to articles imported from such countries.

The following articles the product of the soil or industry of the United States of America, of Great Britain and the British Possessions, and of such other countries as shall be entitled by convention with Great Britain to the benefit of the most favoured nation treatment, imported into this Colony, or which may be in bond when this Act comes into operation, shall be admitted at a rate of duty of five per centum on the value, namely:—Fruits and vegetables, fresh, dried, canned, or preserved; fish, tinned or canned; clothing and wearing apparel made of cotton, earthen and glassware, hardware and cutlery, furniture and upholstery, wooden and willow ware and wooden hoops.

The provision hereinbefore made in favour of such countries as shall be entitled by convention with Great Britain to the benefit of the most favoured nation treatment, shall cease to apply when the said conventional rights shall be terminated, and the provisions of Tables A and B, in the schedule to this Act, shall thereupon apply to articles imported from such countries.

The following articles the product of the soil or industry of the United States of America, of Great Britain and the British Possessions, and of such other countries as shall be entitled by convention with Great Britain to the benefit of the most favoured nation treatment, imported into this Colony, or which may be in bond when this Act comes into operation, shall be admitted at the following rates of duty, namely:—

		£	s.	d.
Beef or pork, salted or pickled	Per 200 lbs.	0	1	6
Beer, lager only	Per gallon	0	0	3
,, ,, ,,	Per dozen quarts	0	0	6
Bread and biscuit, not fancy or in tin	Per 100 lbs.	0	0	6
Butter	,,	0	1	6
Cheese	,,	0	4	0
Coal	Per ton	0	2	6
Flour, of wheat	Per barrel	0	2	6
Lard, and its compounds or substitutes	Per 100 lbs.	0	2	0
Lumber, pitch pine	Per 1,000 feet	0	4	2
Meats: ham, bacon, tongues, canned or preserved meats	Per 100 lbs.	0	2	6
Oats	,,	0	0	7½
Oilmeal or cake	,,	0	0	6
Oleomargarine	,,	0	1	0
Shingles	Per 1,000	0	1	6
Tobacco, unmanufactured, in packages of not less than 50 lbs.	Per lb.	0	0	11
Wines	Per gallon	0	1	6

The provision hereinbefore made in favour of such countries as shall be entitled by convention with Great Britain to the benefit of the most favoured nation treatment, shall cease to apply when the said conventional rights shall be terminated, and the provisions of Tables A and B, in the schedule to this Act, shall thereupon apply to articles imported from such countries.

Prohibition.

Under an Act dated Feb. 13, 1914, the importation of opium is prohibited except by medical practitioners, dentists, practising druggists, veterinary surgeons, the Barbados General Hospital and parochial dispensaries.

WINDWARD ISLANDS

ST. LUCIA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

AN ORDINANCE TO FIX A TARIFF OF DUTIES ON GOODS IMPORTED INTO THIS COLONY.

(No. I.—Assented to 25th March, 1912.)

Be it enacted by the Governor, with the advice and consent of the Legislative Council of Saint Lucia, as follows :—

1.—This Ordinance may be cited as the Customs Tariff Ordinance, 1912.

2.—In this Ordinance unless the context otherwise requires—"Goods" and "Articles" include any live stock, goods, wares, merchandize or articles whatever.

3.—There shall be raised, levied, collected and paid unto His Majesty, for the use of this Colony, the several duties set forth in the first Schedule to this Ordinance upon all goods enumerated in the said Schedule which shall be imported into this Colony or which may be warehoused at the time of the coming into force of this Ordinance and thereafter entered for consumption in this Colony.

4.—There shall be raised, levied, collected and paid unto His Majesty, for the use of this Colony, an *ad valorem* duty of fifteen per centum upon all goods not enumerated in the first Schedule to this Ordinance, and not exempted from payment of duty by this or any other Ordinance, and not prohibited to be imported by this or any other Ordinance, which shall be imported into this Colony or which may be warehoused at the time of the coming into force of this Ordinance and thereafter entered for consumption in this Colony.

5.—The goods enumerated in the second Schedule to this Ordinance, which shall be imported into this Colony, or which may be warehoused at the time of the coming into force of this Ordinance and thereafter entered for consumption in this Colony, shall be exempted from the payment of duty.

6.—(1) The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported: Provided that the Treasurer is satisfied, in the case of goods alleged to be purchased, of the fact of purchase, that the entries in the invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice or by the entry appears to be a fair market value for such goods, at the place and at the time that the same were purchased by the importer or consignor thereof.

(2) No discount from the value of any goods shall be allowed unless it is clearly shewn to the satisfaction of the Treasurer on the original invoice or unless the same is verified by the signature of the manufacturer, merchant or person from whom the goods set forth in the invoice were purchased, and by whom the discount has been or purports to have been actually allowed.

7.—When any invoice for goods purchased in a foreign country expresses the value of the goods in the coinage of that country, such value shall be assessed by the Treasurer at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value.

8.—If any article liable to specific duty is imported in any bag, box, tin, jar, bottle or any other package intended for retail sale and marked or labelled or commonly sold as containing, or commonly reputed to contain, a specific quantity of the article, the bag, box, tin, jar, bottle or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity. In all cases where the package is not so marked or labelled or commonly sold or reputed, the duty, if payable on weight, may, in the discretion of the Treasurer, be calculated on the gross weight of such package and its contents.

9.—(1) Goods not prohibited to be imported, composed of any article liable to duty as a part or ingredient thereof shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

(2) If any article is enumerated, or can be classed, under two or more names, headings or descriptions in the first Schedule to this Ordinance, and there is a difference of duty, the highest duty provided shall be charged and collected thereon

10.—(1) The Treasurer may give permission to any person to import any goods into this Colony without payment of duty thereon, upon being satisfied that such goods are imported for temporary use only.

Such permission shall be subject to the following conditions :—

(*a*) that such goods shall be taken out of this Colony within three months of the date of such permission, and

(*b*) that the person to whom such permission is given shall deposit in the hands of the Treasurer the amount of duty payable on such goods.

(2) If such goods are not taken out of this Colony within three months of the date of the said permission, the deposit in the hands of the Treasurer shall be forfeited; but if they are taken out of this Colony as aforesaid the deposit shall be refunded.

11.—(1) All goods on their re-importation into this Colony, whether duty shall have been paid on them on their previous importation or not, shall be liable to the same duty as if then imported for the first time.

(2) The owner of any article which is exported from this Colony after payment of the import duty, if any, chargeable thereon, may re-import the same free of duty,

(*a*) if he or his agent, before exporting the article, gives notice in writing to the Treasurer of his intention to export the article and to re-import the same subsequently, which notice shall contain a full and accurate description of the article, and a statement of its value, and

(*b*) if on re-importation he satisfies the Treasurer that the article imported is the one previously exported by him :

Provided that if any alterations or repairs are made in or to such article before its re-importation, duty shall be paid, on its re-importation, on the full value of such alterations and repairs

12.—For the better computation of the duties on any ale, beer, porter, cider, perry, wines or spirits in bottles, six reputed quart bottles or twelve reputed pint bottles, shall be taken and considered to be one gallon of such ale, beer, porter, cider, perry, wines or spirits: Provided that if the importer or the Treasurer so desires the computation of duties shall be arrived at by actually measuring the contents of such number of the bottles as will in the opinion of the Treasurer give an accurate basis of computation.

13.—(1) All duties under this Ordinance shall be paid and received according to the weights and measures established by the Weights and Measures Ordinance, 1911, or any other Ordinance which may now or hereafter be in force declaring the weights and measures to be used in this Colony.

(2) In all cases where such duties are imposed according to any specific quantity or value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

14.—A repayment of duty shall be made by the Treasurer of sixpence for every ton of coal which shall be put on board of His Majesty's ships and transports, or ships under contract with the Imperial Government or any British Colonial Government for the conveyance of mails to or from this Colony, on the production of a certificate from the officer in command or chief engineer of such ships setting forth the quantity of coal put on board such ships.

15.—It shall be lawful for the Governor in Council at any time to exempt any article from the payment of duty if he is satisfied, upon a declaration by the importer, that the article is imported for the purpose of starting, developing or improving any industry intended to be established, or being carried on, in this Colony.

16.—(1) The following goods are absolutely prohibited to be imported into this Colony, that is to say, indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or other indecent or obscene articles.

(2) If any such goods are imported, they shall be forfeited and may be destroyed or otherwise disposed of as the Governor may direct.

(3) Any person who imports any such goods shall be liable on summary conviction to a penalty not exceeding fifty pounds.

17.—The Customs Tariff Ordinance, 1907, is hereby repealed.

18.—This Ordinance shall come into force on the first day of April, 1912.

SCHEDULE I.

TABLE OF DUTIES OF CUSTOMS.

		Rate of Duty. £	s.	d.
Animals living: Asses	each	0	2	6
Dogs	,,	0	5	0
Goats	,,	0	1	0
Horned cattle of any age	,,	0	5	0
Horses (stallions, mares, geldings)	,,	1	5	0
Mules	,,	0	12	0
Pigs	,,	0	2	0
Sheep and lambs	,,	0	2	0
Arms, ammunition and explosives:				
Firearms: Fowling-pieces, rifles, revolvers and pistols	*ad val.*	20%		
Ammunition (shot, cartridges, percussion caps)	,,	20%		
Explosives (blasting gelatine, dynamite)	,,	20%		
Gunpowder	lb.	0	0	6
Arrowroot (see under "Grain and Flour").				
Beer, ale and porter	gall.	0	0	5
Biscuits, bread and cakes, common	100 lbs.	0	3	2
,, ,, ,, fancy	,,	0	4	0
Bran and Pollard (see under "Cattle and other Foods").				
Bricks	1,000	0	7	6
Butter, butterine, margarine, and all imitations of butter, and butter substitutes and oleo-margarine	lb.	0	0	2
Candles, night lights and tapers, not of tallow	,,	0	0	2
,, tallow	,,	0	0	1
Cattle and other animal foods:				
Bran and pollard and all crushed food for cattle	100 lbs.	0	1	0
Cement	brl. of 375 lbs.	0	1	6
Cheese	lb.	0	0	1
Cider and perry	gall.	0	0	5
Coal and coke	ton	0	0	6
Cocoa: raw prepared, ground, &c., not including chocolate in fancy packages and other chocolate confectionery	lb.	0	0	1
Coffee	,,	0	0	2
Cornmeal (see "Grain and Flour").				
Fireworks	*ad val.*	20%		
Fish: dried, salted, smoked	cwt.	0	2	0
,, pickled (except salmon)	100 lbs.	0	2	3
,, ,, salmon	,,	0	4	6
Fruit and nuts:				
Fruit, dried: currants, figs, prunes and raisins	lb.	0	0	1
Nuts: almonds, and other kinds	,,	0	0	1
Ground nuts	100 lbs.	0	2	0
Grain and flour, &c:				
Grain: wheat, rye, barley, corn, maize, &c. (except oats)	100 lbs.	0	1	0
Oats	,,	0	0	10
Rice	,,	0	2	0
Flour: wheaten	barrel or bag of 196 lbs.	0	4	0
Meal: cornmeal, oatmeal, and other kinds, not being food for cattle	barrel or bag of 196 lbs.	0	2	0
Pulse: beans, peas, lentils	100 lbs.	0	0	8
Other farinaceous preparations:				
Arrowroot	lb.	0	0	0½
Macaroni and vermicelli	,,	0	0	1
Grease, stearine, tallow and other animal fats	100 lbs.	0	2	6
Hay and chaff	,,	0	0	3
Hulks	*ad val.*	20%		
Jewellery	,,	20%		
Lard and its compounds	lb.	0	0	1½
Lime, building	bushel	0	0	2
Malt liquor (see under "Beer").				
Margarine (see "Butter").				
Matches, safety and other kinds	gross of boxes	0	1	6
Meat:				
Salted or cured (except bacon, hams and tongues)	lb.	0	0	1
Salted or cured bacon, hams and tongues	,,	0	0	2

		Rate of Duty. £	s.	d.
Nails of iron or wire, and other kinds	100 lbs.	0	2	0
Oil: Cotton seed	gall.	0	0	7
Kerosine and paraffin	,,	0	0	5
Volatile petroleum (petrol, benzol, and similar volatile oils)	,,	0	0	5
Olive, sperm, lard and all other kinds	,,	0	0	7
Oleo-margarine ("see Butter").				
Pepper	lb.	0	0	2
Perfumery (except fancy soap) (see also "Spirits, Perfumed")	*ad val.*	20%		
Scents, fancy powder	,,	20%		
Plate and plated wares	,,	20%		
Salt (other than table salt)	100 lbs.	0	0	3
,, table	,,	0	1	0
Soap, fancy	*ad val.*	20%		
,, common (washing or laundry)	100 lbs.	0	2	6
Spirits (potable):				
Brandy	proof gall.	0	10	6
Gin	,,	0	9	0
Rum	,,	0	9	6
Whisky	,,	0	10	6
Other kinds (except sweetened)	,,	0	9	6
Sweetened	liquid gall.	0	7	3
Cordials and liqueurs	*ad val.*	25%		
Spirits, perfumed:				
Bay rum	liquid gall.	0	1	3
Spirits, medicinal	*ad val.*	20%		
Starch	lb.	0	0	0½
Sugar of any description	cwt.	0	2	2
Molasses and syrup	gall.	0	0	2
Tea	lb.	0	0	6
Tobacco and snuff:				
Unmanufactured	,,	0	1	2
Manufactured:				
Cigars	,,	0	5	0
Cigarettes	,,	0	4	0
Snuff	,,	0	5	0
Other manufactured	,,	0	2	0
Turpentine	gall.	0	0	8
Vermouth	*ad val.*	15%		
	and per gall.	0	0	8
Vinegar	gall.	0	0	5
Wines: Medicinal	*ad val.*	20%		
Sparkling	,,	20%		
	and per gall.	0	6	0
Still	*ad val.*	15%		
	and per gall.	0	0	7
Wood and timber:				
Spruce and white pine (except spars)	1,000 ft. superficial	0	10	0
Pitch pine and all other descriptions of lumber (except spars)	1,000 ft. superficial	0	16	0
Shingles:				
Cypress and wallaba	1,000	0	6	0
Pine	,,	0	4	0

And after the above rates for any greater or less quantity of any such article.

Articles of any sort for which a rate of duty is not prescribed in the above Table and which are not contained in the list of exemptions pay a duty of 15% *ad valorem.*

British Preferential Treatment.

Regulations for the entry of goods into the Colony of St. Lucia under the British Preferential Tariff, dated 8 August, 1913.

The Regulations provide that:—

1. Goods enumerated in Schedule "A" to the Agreement set out in the Schedule to the "Customs Preferential Tariff Ordinance, 1913," being the produce or manufacture of Canada, the United Kingdom or Newfoundland, shall be entitled to the preference granted by the above recited Ordinance providing there be submitted by the importer of such goods at the time of importation:—

(i.) In the case of goods consigned direct from the country of origin or manufacture a certificate of origin in the form set out in Schedule I. to these regulations.*

(ii.) In the case of goods not consigned direct from the country of origin or manufacture a certificate in the form set out in Schedule II. to these regulations.*

2. (i.) Certificates of origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

(ii.) Certificates of origin for goods not consigned direct in order to be valid must be attested to in British countries before a collector or other principal officer of Customs, notary public or other official authorised to administer oaths, and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

(iii.) No certificate of origin shall be valid after the expiration of six months from the date of its issue.

3. Inasmuch as it is possible that goods as aforesaid may occasionally reach this colony before the arrival of the certificates of origin relating to the same, it shall be competent for the Customs Authority to authorise the delivery of such goods at the preferential rates of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates. Deposits made under the provisions of this paragraph shall be carried to account under the appropriate head of revenue at the end of fifteen days after the expiration of the time allowed by the Customs Authority for the production of the certificate of origin, which time shall not be less than one month or more than six months from the date of the importation of the goods.

4. When goods as aforesaid accompanied by certificates of origin are not in uniformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity or value of the goods, they shall not be entitled to preference unless the Customs Authority at the port of destination is satisfied as to the origin of the goods, and that the differences are solely due to error.

*Certificates of origin are generally similar to those issued for othe West Indian colonies, which see under British Guiana, p. 119

5. Certificates of origin produced shall be retained by the Customs Authorities at the port of landing, and shall be filed with the papers of the importing vessel. A note shall be made on the Customs bill of entry either at the time of passing or subsequently, that a certificate has been produced covering the preferential goods specified in such entry.

6. Goods as aforesaid certified for entry as goods entitled to preference shall not be entitled to such preference unless they be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

7. Goods as aforesaid shall not be entitled to preference if they are set out in Customs bills of entry in which other goods are also set out.

SCHEDULE II.

Table of Exemptions.

Advertising matter of no marketable value.

Alcohol (pure), chemicals, materials and apparatus admitted by the Treasurer as being imported exclusively for medical or other scientific investigations.

Bank notes.

Bees and appliances for bee-keeping.

Bells for churches and schools.

Belting for machinery.

Books, printed (subject to the provisions of the Books (Foreign Reprints) Importation Ordinance, 1850).

Bridges of iron or wood.

Bullion.

Cards (Christmas, birthday and new year) when not imported for sale.

Coal baskets and coal buckets, for use in the conveyance of coals to and from ships.

Coin.

Cups, including medals and trophies having engraved or otherwise indelibly marked on them the occasion or purpose of presentation.

Eggs.

Fish, fresh.

Furniture—old, not intended for sale and used by the importer or his family as a part of his or their household effects for a period exceeding twelve months before importation.

Ice.

Ink, printing.

Locomotives, railway rolling stock and materials and appliances imported exclusively for the construction, equipment and operation of railways and tramways.

Machinery for coasting steamers.

Machinery, including engines, worked by steam or other power or by hand, for agriculture, irrigation, mining and industries of all kinds, and all necessary parts and appliances for the erection or repair of such engines.

Manures.

Maps and charts, school globes and copybooks.

Music, printed.

Newspapers and periodicals.

Packages or coverings in which goods are imported, if in the opinion of the Treasurer they are usual or necessary for the purpose.

Passengers' baggage, personal luggage of passengers arriving in the Colony, admitted by the Treasurer as such, comprising wearing apparel and other personal effects, for the use of the passenger.

Patterns and samples of no intrinsic value.

Photographs and portraits not imported for sale.

Plants, seeds and bulbs.

Poultry.

Printing presses and accessories.

Professional apparatus and tools or implements of trade of passengers arriving in the Colony, and admitted by the Treasurer as such.

Railings for graves.

Sewing machines and spare parts.

Steam boilers and steam pipes.

Stills, admitted as such by the Treasurer.

Surgical implements and appliances imported for the use of the importer, admitted by the Treasurer as such.

Tombstones and memorial tablets.

Type, printing

Vegetables, fresh.

Articles as under.

For the use of His Majesty's service, or of the Government, or of the Governor, or for the use of the Police Library and Recreation Club, if imported with the approval of the Governor.

For the use of the Imperial Department of Agriculture.

For the use of the Castries Town Board.

For the official use of any foreign consulate, and all luggage and personal effects of the consular representative of any foreign country, or of his family, or suite, if such consular representative is not engaged in any other business or profession in this Colony; provided that a similar privilege is accorded by such foreign country to the British consulate therein.

For the building or repair of any church or schoolhouse, or for the use of any church, imported for such purpose, on written declaration to that effect to the satisfaction of the Treasurer.

For the use of the St. Mary's College cadet corps imported with the approval of the Governor in Council.

For the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including boiler coating, cane shoots of metal, carts, casks (empty), charcoal (animal), chemicals or their compounds, coal, coke and patent fuel, coolers, cultivators, engine packing, filter bags and filter bagging, filter presses, filters, fire bricks and fire clay, furnaces and fire bars, grubbers, harrows, horse hoes, horse rakes, iron buildings, lime (temper), mules, oxen, pans (sugar and vacuum), ploughs, polariscope, shooks and staves, sulphur, trucks, trusshoops, waggons, wire rope for cane-carriers, woodhoops, water pipes, and the parts or accessories of any of the above articles.

Insecticides or fungicides—Any substance or preparation used in agriculture as an insecticide or fungicide when the Governor in Council is satisfied on the evidence of a statutory declaration that such substance or preparation is intended to be used as aforesaid and for no other purpose whatever.

Live stock, in cases where the Governor in Council is satisfied upon documentary or other sufficient evidence that the importation of any animal or animals is likely to improve the breed of such animal already in the Colony.

Official uniforms, accoutrements and equipments, imported with the assent of the Governor, for special use by officers and men in His Majesty's naval, military, civil or volunteer Services.

Personal effects, not being merchandize, of persons who are natives of, or domiciled in, St. Lucia who have died abroad, if imported within six months of the date of death.

Quinine, being sulphate of quinine and all alkaloids or salts of cinchona bark, but not including quinine compounded with other drugs.

Receipt books, bill-heads and forms imported by the West India and Panama Telegraph Company, Limited, for the use of the Company.

Rifles, ammunition, and other articles accessory thereto, imported with the consent of the Governor for the use of any rifle club or of any member thereof.

Telegraph wire, telegraphic, telephonic, and electrical apparatus, and appliances of all kinds for communication or illumination.

Theatrical scenery, properties, apparel and other paraphernalia imported by proprietors or managers of theatrical or other exhibitions.

ST. VINCENT

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

AN ORDINANCE TO FIX A TARIFF OF DUTIES ON GOODS IMPORTED INTO THIS COLONY.

(*No. 6 of* 1913.—*Assented to 29th May*, 1913.)

Be it enacted by the Governor with the advice and consent of the Legislative Council of Saint Vincent as follows:—

1.—This Ordinance may be cited as "The Customs Duties Ordinance, 1913."

2.—(1) There shall be raised, levied, collected, and paid for the public use of this Colony upon all live stock, goods, wares, and merchandise imported into this Colony, or which may be in bond when this Ordinance comes into operation, the several duties set forth in the First Schedule to this Ordinance, subject to the following conditions, viz.:—

(*a*) The rates of Customs duties set forth in column 1 (British Preferential Tariff) of the First Schedule shall apply to goods the growth, produce, or manufacture of the United Kingdom, Canada, Newfoundland or of any other British Possession or Protectorate that may be from time to time declared to be entitled to the advantages of the Customs Preferential Duties Ordinance, 1913, as provided for by section 3 sub-section 4 of the said Ordinance: Provided that such goods shall be accompanied by such evidence of origin as may be prescribed by the Governor in Council from time to time, and, in the case of manufactured goods, upon proof being submitted that a substantial portion of the value of the manufactured article has been produced by labour in the United Kingdom, Canada, or Newfoundland or in any British Possession or Protectorate as aforesaid.

(*b*) The rates of Customs duties set forth in column 2 (General Tariff) of the First Schedule shall apply to all goods not entitled to admission under column 1 (Preferential Tariff) of such schedule.

(2) The Governor in Council may from time to time make, alter and revoke rules, regulations and forms for carrying out the purposes of this section.

3.—On and after any date to be named by the Governor in Council and published in a Proclamation in the Government Gazette the rates of duties set forth in column 1 (Preferential Tariff) of the First Schedule shall apply only to goods brought without transhipment into this Colony by ship direct from the United Kingdom, Canada or Newfoundland, or from any other Colony entitled to the advantages of this Agreement, or by way of any British country.

4.—The goods, wares and merchandise enumerated in the Second Schedule to this Ordinance which shall be imported into this Colony, or taken out of bond for consumption in this Colony, shall be exempted from the payment of duty.

5.—The importation into this Colony of the articles mentioned in the Third Schedule to this Ordinance is prohibited.

6.—(1) The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported: Provided always that the Collector of Customs or the proper Officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice aforesaid, or by the entry, appears to be a fair market value for such goods, at the place and at the time that the same were purchased by the importer or consignor thereof.

(2) No discounts or deductions from the value of any goods chargeable with *ad valorem* duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Collector of Customs or other proper officer on the original invoice, or unless the same be verified by the signature of the manufacturer, merchant or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed.

7.—When any invoice for goods purchased in a foreign country expresses the value of such goods in the coinage of that country, such value shall be assessed by the Customs authorities in the Colony at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value.

8.—(1) Goods not prohibited to be imported into or used in the Colony, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or, if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty: Provided that this section shall not apply in the case of any article being a compound of or containing opium in accordance with the last current British Pharmacopæia, and specially imported for medicinal purposes only.

(2) If any article is enumerated in the tariff which can be classed under two or more names, headings or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon: Provided that the higher duty shall not be exacted in cases where the Collector of Customs is satisfied that the article only contains a very small proportion of the article bearing the higher duty.

9.—Every person who sells to His Majesty's Government for the service of any of His Majesty's regular troops stationed in this Colony, or any of His Majesty's ships arriving at this Colony, shall be entitled to receive back the amount of duty paid on material or supplies or goods so sold or furnished for the service of such troops or ship: Provided that due proof is made of the payment of such duty, and that the nature and quantities of the materials or supplies so sold or furnished are duly certified by a responsible officer of such troops or ship, as the case may be.

10.—The Treasurer is hereby authorised, upon satisfactory proof being furnished to him, to return any money which shall have been overpaid as duties of Customs or shall have been allowed as abatement of duty on account of damage on goods imported.

11.—The Collector of Customs may give permission to any person to bring into the Colony any goods without payment of duty thereon upon being satisfied that such goods are so brought in for temporary use only. Such permission shall be subject to the following conditions:—

(1) That such goods shall be taken out of the Colony within three months of the date of such permission;

(2) That the person to whom such permission is given shall deposit in the hands of the Collector of Customs the amount of the duty on such goods.

If such goods are not taken out of the Colony within three months the date of the said permission, the deposit in the hands of the Collector of Customs shall be forfeited. If such goods are taken out of the Colony as aforesaid, such deposit shall be refunded.

12.—All moneys leviable or payable under and by virtue of this Ordinance shall, unless their collection is otherwise specially provided for, be paid to the Treasurer.

13.—All sums of money payable under this Ordinance shall be deemed and are hereby declared to be sterling money of Great Britain, and all duties under this Ordinance shall be paid and received according to the imperial weights and measures by law established; and in all cases where such duties are imposed according to any specific quantity or value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

14.—The Governor may, by Order in Council, alter from time to time, and whether conditionally or otherwise, the duties mentioned in the First Schedule hereto, either by way of increasing, decreasing or annulling the same, or any of them, and may also alter any of the Schedules hereto, by adding any goods or thing thereto, or by transferring any goods or thing now or hereafter contained therein from the one Schedule to any other:

Provided as follows—

(*a*) that before any such Order in Council comes into effect it shall be approved by the Legislative Council; and

(*b*) that any alteration as aforesaid shall be subject to disallowance by the Secretary of State for the Colonies.

15.—Any proceedings heretofore taken and any penalty, forfeiture or liability heretofore incurred under the provisions of any Ordinance relating to duties of Customs which has ceased to be in operation may be continued, recovered or enforced as if such Ordinance continued in operation; and all bonds taken and all things done under the authority, or in pursuance of any Ordinance relating to duties of Customs which has ceased to be in operation shall be as valid and effectual and may be enforced in the same manner as if such Ordinance continued in force.

16.—Where any obligation has been entered into for the payment of the duties of Customs, such obligation shall be deemed to be an obligation to pay all duties of Customs which may become legally payable, or which are made payable or recoverable under any Ordinance relating to duties of Customs for the time being in force and to pay the same as the same become payable.

17.—This Ordinance shall commence and come into operation on a day to be named by the Governor by Proclamation and as from that date the Customs Duties Ordinance, 1895, No. 2 of 1895, shall be repealed.

FIRST SCHEDULE.

Articles.	British Preferential Tariff. £ s. d.	General Tariff. £ s. d.
Animals:		
Dogs ..... head	0 5 0	0 5 0
Horses 14 hands and over (except for breeding, vide Second Schedule ..... head	2 0 0	2 10 0
Horses under 14 hands (except for breeding, vide Second Schedule) ..... head	1 0 0	1 5 0
Bags (travelling and tool), trunks, and valises *ad val.*	10 %	12½ %
Baskets ..... ,,	10 %	12½ %
Beer:		
Ale, stout and porter in bottles ..... gallon	0 0 6	0 0 6
Do. hogsheads .... hogshead not exceeding 54 gallons	0 16 6	0 16 6
Biscuits, and bread of all kinds:		
Common ..... 100 lbs.	0 1 4	0 1 8
Fancy ..... *ad val.*	10 %	12½ %
Boots, shoes and slippers ..... ,,	10 %	12½ %
Bricks:		
Tiles and slates 1,000	0 8 0	0 8 0
Brooms and brushes ..... *ad val.*	10 %	12½ %
Butter ..... lb.	0 0 1	0 0 1¼
Candles:		
Tallow ..... 100 lbs.	0 5 0	0 5 0
Other kinds ..... ,,	0 10 0	0 10 0
Calcium carbide ..... *ad val.*	10 %	12½ %
Carriages, carts, wagons, motor cars, automobiles, and parts thereof ..... *ad val.*	10 %	12½ %
Cattle and other animal foods:		
Bran and pollard ..... 100 lbs.	0 0 10	0 1 0½
Linseed oil cake and linseed oil cake meal ,,	0 0 5	0 0 6¼
Molassine, molascnt, oil-seed cake and meal (excepting linseed as above) and any other preparation which the Collector of Customs is satisfied is intended as food for cattle .. 100 lbs.	0 0 5	0 0 5
Cement ..... per barrel not exceeding 400 lbs.	0 0 6	0 0 7½

Articles.	British Preferential Tariff. £ s. d.	General Tariff. £ s. d.
Cheese .....lb.	0 0 1	0 0 1¼
Coffee:		
Raw .....100 lbs.	0 6 3	0 6 3
Roasted, ground or otherwise prepared .....lb.	0 0 2	0 0 2
Cordage .....*ad val.*	10 %	12½ %
Fish:		
Canned ..... ,,	10 %	12½ %
Dried, salted or smoked .....100 lbs.	0 1 0	0 1 3
Pickled .....barrel not exceeding 200 lbs.	0 1 0	0 1 3
Fruits:		
Canned and bottled .....*ad val.*	10 %	12½ %
Furniture:		
House, office, cabinet or store furniture of wood, iron or other material including cash registers, coffins, caskets, casket robes and linings and casket hardware.....*ad val.*	10 %	12½ %
Glass and glassware:		
Glass bottles, table glassware, lamps and lamp chimneys .....*ad val.*	10 %	12½ %
Grain and flour:		
Grain—oats .....100 lbs.	0 0 10	0 1 0½
Rice ..... ,,	0 1 0½	0 1 0½
Other kinds, including barley, rye, maize or corn 100 lbs.	0 0 10	0 0 10
Flour—wheaten ....barrel or bag not exceeding 196 lbs.	0 4 0	0 5 0
Meal—Indian meal ..barrel or bag not exceeding 196 lbs.	0 1 6	0 1 10½
Rolled oats and oatmeal and cereal foods *ad val.*	10 %	12½ %
Pulse—beans and peas, whole and split ..100 lbs.	0 0 10	0 1 0½
Lard ..... ,,	0 4 2	0 5 2½
Machinery:		
Including motor and other engines and steam boilers and agricultural implements of all kinds and electric machinery not included in the table of exemptions (second schedule), and all parts thereof .....*ad val.*	10 %	12½ %
Matches:		
Not exceeding 100 in each box ....gross of boxes	0 0 6	0 0 6
Exceeding 100 in each box for each additional 50 gross of boxes	0 0 6	0 0 6
Meats:		
Meat, beef, pork, tongue, salted or cured ..barrel not exceeding 200 lbs.	0 10 0	0 12 6
Pigs heads and parts thereof, pigs feet and tails, salted and cured ..barrel not exceeding 200 lbs.	0 5 0	0 6 3
Hams and bacon hams .....lb.	0 0 1	0 0 1¼
Canned .....*ad val.*	10 %	12½ %
Metals:		
Iron and steel nails, spikes, rivets and clinches *ad val.*	10 %	12½ %
Wire (including barbed wire) woven wire, fencing and metal gates .....*ad val.*	10 %	12½ %
Milk:		
Condensed, containing not less than 9 % of butter fat .....case of 48 lbs.	0 2 0	0 2 6
Condensed, containing less than 9 % of butter fat case of 48 lbs.	0 6 0	0 7 6
Musical instruments:		
Pianos and organs .....*ad val.*	10 %	12½ %
Oil:		
Cotton seed.....gallon	0 0 6	0 0 6
Kerosine & paraffin ..... ,,	0 0 2½	0 0 2½
Volatile Petroleum (Petrol, Benzol and similar volatile oils) .....gallon	0 0 4	0 0 4
Olive, lard, and all other kinds used for cooking gallon	0 0 6	0 0 6
Paint oils and turpentine ..... ,,	0 0 6	0 0 6
Oleomargarine and other similar compounds including butterine and margarine .....lb.	0 0 0½	0 0 0½
Painters colours and materials:		
Paints .....100 lbs.	0 2 6	0 3 1½
Varnishes and enamel paints .....*ad val.*	10 %	12½ %
Paper of all kinds and manufactures of paper (vide Second Schedule) .....*ad val.*	10 %	12½ %
Plate and Plated wares:		
Nickel plated, gilt, or electro plated ware.. ,,	10 %	12½ %
Rubber—manufactures of ..... ,,	10 %	12½ %
Salt (excluding table salt):		
Coarse .....in barrels not exceeding 500 lbs.	0 0 6	0 0 6
Fine.....in bags not exceeding 180 lbs.	0 0 8	0 0 8
Soap:		
Common washing .....100 lbs.	0 4 2	0 5 2½
Fancy.....*ad val.*	10 %	12½ %
Spirits:		
Brandy and whisky, in wood ....per proof gallon according to Sykes' hydrometer	0 8 0	0 8 0
Rum .....per proof gallon according to Sykes' hydrometer	0 6 0	0 6 0
And a further or less duty in proportion for each degree of strength of such brandy, whisky, or rum greater or less than the strength of proof.		
Gin and all other spirits not enumerated....If not exceeding the strength of proof by Sykes' hydrometer ....per gallon	0 7 0	0 7 0
Gin and all other spirits not enumerated....If exceeding the strength of proof by Sykes' hydrometer, per proof gallon, and so in proportion for each degree of strength greater than the strength of proof.....	0 7 0	0 7 0
Brandy and whisky in bottles, jars, flasks, or any receptacle other than wood .....If not exceeding the strength of proof by Sykes' hydrometer, per dozen reputed quarts or the equivalent thereof	0 16 0	0 16 0
Brandy and whisky in bottles, jars, flasks, or any receptacle other than wood.....If exceeding the strength of proof by Sykes' hydrometer, per proof gallon, and so in proportion for each degree of strength greater than the strength of proof ..	0 8 0	0 8 0
Provided that the duty payable per dozen reputed quarts or the equivalent thereof shall not be less than sixteen shillings.		
Bitters.....gallon	0 4 3	0 4 3
Falernum ..... ,,	0 4 3	0 4 3
Liqueurs and Cordials..... ,,	0 8 0	0 8 0
Perfumed spirits, including Bay rum or Bay water and methylated spirits .....*ad val.*	10 %	10 %
Starch..... ,,	10 %	12½ %
Sugar:		
Muscovado .....lb.	0 0 0½	0 0 0½
Crystallised and refined ..... ,,	0 0 0½	0 0 0½
Tar, pitch and resin .....barrel	0 1 0	0 1 0
Tea .....lb.	0 0 4	0 0 4
Tobacco:		
Manufactured ..... ,,	0 2 0	0 2 0
Unmanufactured ..... ,,	0 0 9	0 0 9
Long cigars, commonly called Long Toms.... ,,	0 1 0	0 1 0
Cigars and cigarettes of all other kinds ..... ,,	0 3 0	0 3 0
Vegetables—canned .....*ad val.*	10 %	12½ %
Wines:		
Champagne .....gallon	0 6 0	0 6 0
All other .....£100 value	25 0 0	25 0 0
Wood and timber:		
Unmanufactured:		
Spruce, white pine and hemlock ....1,000 feet	0 5 0	0 6 3
Pitch pine..... ,,	0 8 0	0 10 0
All other kinds..... ,,	0 12 6	0 15 7½
Manufactured:		
Doors, sashes and blinds .....*ad val.*	10 %	12½ %
Shingles 1,000	0 2 0	0 2 6
All and every sort and description of goods, wares and merchandise not above enumerated and not enumerated in the First and Second Schedules £100 of value	10 0 0	10 0 0

SECOND SCHEDULE.

Table of Exemptions.

All articles imported by or for the Officer Administering the Government of this colony for his own use: Provided that a certificate be produced with every entry of such articles showing them to be for such use.

All articles imported for the Public Service of this Government: Provided that the same be certified by the Colonial Secretary to be for such service.

All articles imported or purchased locally for building, repairs or use of or in any church or other edifice set apart for Christian public worship: Provided that proof be given to the satisfaction of the Collector of Customs that such articles have been imported or purchased locally and are necessary for such uses and not otherwise.

All articles imported by the Kingstown Board for the use of the said Board, or by the Committee of Management of the Free Public Library for the use of the said Library: Provided that the Collector of Customs is satisfied that any articles on which exemption from Customs Duty under this clause is claimed, have been imported solely for the use of the said Board or Library as the case may be: And further provided that should any articles on which exemption from Customs Duty has been claimed and allowed under this clause be sold by the said Board or by the said Committee of Management within one year from the date of importation thereof the said Board or the said Committee of Management, as the case may be, shall thereupon pay to the treasurer the Customs Duty that would have been payable on the said articles at the date of importation thereof had no claim for exemption been made under this clause.

Articles passed by the Collector of Customs as the personal baggage of passengers, and professional apparatus brought in by passengers for their own use.

Articles re-imported into the Colony (within one year from date of exportation) on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.

Articles imported by the Consuls of Foreign Countries for the official use of their Consulates, which countries grant similar privileges to British Consular Officers:

(1) Furniture and effects in the case "*Consuls de carrière*";

(2) Flags, coats of arms and other articles for official use imported by Consular Officers whether "*Consuls de carrière*" or otherwise.

Anhydrous ammonia imported for use in connection with the manufacture of ice.

Animals: mules, asses, swine, goats, sheep and horned cattle. Horses for breeding purposes.

Animals being native born or previously imported and duty paid and which are brought back to the Colony within five years from the date on which they may have been exported therefrom, on proof of the facts to the satisfaction of the Collector of Customs.

Arms, ammunition, uniforms, accoutrements, prizes, materials, stores and supplies, imported by or for the use of His Majesty's Naval and Military Forces, the Police Force or any Volunteer Force or Rifle Association sanctioned by the Governor.

Bagging or baling cloth for doing up produce for export.

Bees, bee-hives and bee-keeping apparatus.

Bills of exchange and bills of lading forms.

SECOND SCHEDULE—continued.

Birds, live, imported for any purpose.

Bridges of iron or wood, or of both combined.

Bullion, coin and diamonds.

Calcium chloride imported for use in connection with the manufacture of ice.

Churns, butter-workers and butter-making appliances.

Coal.

Furniture previously imported and duty paid and which is brought back to the Colony within five years from the date on which it may have been exported therefrom, on proof of the facts to the satisfaction of the Collector of Customs, and household effects of persons coming to live in the Colony which have been in use of the importers for at least one year, if admitted as such by the Collector of Customs.

Gas and water pipes and fittings for same.

Hay.

Ice, fresh fish, fresh meats, fresh fruits, fresh vegetables and poultry (dead and alive).

Implements of agriculture as follows: ploughs of all kinds, harrows of all kinds, cultivating machines of all kinds and seed drills and parts thereof, hoes and agricultural forks.

Incubators.

Insecticide ingredients and apparatus for the application thereof (subject to approval of the Governor in Council).

Labels, paper wrappers, hand-stamps and stencil plates for labelling, wrapping and stamping packages containing produce for export, and printed labels for passengers' luggage, steamer ticket-books and printed material.

Lime.

Lime-stones for use in arrowroot works.

Manures.

Machinery for the manufacture of agricultural produce for market or for the manufacture of ice, and all necessary parts and fittings thereof, including steam boilers and engines, tayches, sugar pans and any other vessels to be used in such manufacture, and rails, wheels, axles and trucks, when not imported for sale.

Machinery other than the above and any parts or fittings thereof not imported for sale which the Governor in Council may consider to be likely to further the introduction of any new industry, or the improvement of any existing industry, and the admission of which without payment of duty is approved by the Governor in Council.

Medical and surgical instruments, appliances and apparatus, electric or otherwise, imported by any duly qualified medical practitioner or dentist or veterinary surgeon for his own use in the exercise of his profession.

Medical and surgical instruments and other medical goods imported by the St. Vincent Trained Nurses Association provided that the Collector of Customs is satisfied that any articles on which exemption from custom duty under this clause is claimed have been imported solely for the use of the members of the said Association.

Mill grease and lubricating oils.

Pictures, music, manuscripts, books and printed papers—not including unused account books.

Printing presses and parts thereof, printing paper, printing ink and type and all printing accessories.

Sailcloth.

Sewing machines and parts thereof.

Sheathing metal, nails and felt and spars for ships.

Shooks, wood, iron and truss hoops, staves and headings, all empty produce bags, barrels, casks, cases, hogsheads and puncheons.

Specimens illustrative of natural history: seeds, cuttings, bulbs and roots of plants and shrubs.

Telegraph wire, telegraphic, telephonic and electrical apparatus and appliances of all kinds for communication or illumination, including all materials for the use of the West India and Panama Telegraph Company and any telegraph company (wireless or otherwise) recognized by the Government.

The actual cases and packages, except trunks and iron tanks, in which imported goods arrive in the Colony.

Tombstones and tablets and railings for enclosing any tomb.

Water filters and fittings.

Wire cloth and wire netting.

THIRD SCHEDULE.

TABLE OF PROHIBITIONS.

Indecent or obscene prints, paintings, books, cards, lithographic or other engravings or other indecent or obscene articles

All gold and silver articles of foreign manufacture bearing imitations of British assay marks, and all gold and silver articles bearing marks purporting to be British assay marks, but which are below the standard indicated by the marks.

GRENADA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

IMPORT DUTIES ORDINANCE, 1912.

IMPORT DUTIES.

In addition to the undermentioned duties, an *additional* duty of 10 % is levied, under Ordinance No. 1 of 1910.

Articles.		£	s.	d.
Animals and birds, living:				
Horned cattle	each	0	12	0
Calves	,,	0	6	0
Sheep and lambs	,,	0	2	0
Swine	,,	0	2	0
Horses (stallions, mares and geldings)	,,	1	5	0
Asses	,,	0	6	0
Dogs	,,	0	10	0
Goats	,,	0	1	0
Mules	,,	0	12	0
Arms, ammunition and explosives:—				
Firearms: rifles, revolvers and pistols	,,	1	0	0
Explosives: blasting, gelatine, dynamite, gunpowder &c.	lb.	0	0	6
Beer and ale	gall.	0	0	9
Biscuits, bread and cakes	100 lbs.	0	2	1
Butter	lb.	0	0	1
Candles, night lights and tapers	,,	0	0	2
Cards, playing	pack	0	0	3
Cement	barrel	0	1	6
Cider and perry	gall.	0	0	9
Cocoa, raw	100 lbs.	0	10	0
Prepared, ground &c.	lb.	0	0	1
Coffee	,,	0	0	3
Fish: Canned	,,	0	0	1
Dried, salted, smoked	100 lbs.	0	1	0
Pickled	barrel	0	2	0
Grain and flour &c.:—				
Grain: Wheat, oats, rye, corn, maize &c	100 lbs.	0	1	3
Barley	,,	0	0	6
Rice	,,	0	2	1
Flour and meal: Wheaten flour and maize	barrel	0	4	0
Oatmeal and other kinds not being food for cattle	100 lbs.	0	2	1
Pulse: Beans, peas and lentils	,,	0	1	3
Grease, stearine, tallow and other animal fats	,,	0	4	2
Lard	lb.	0	0	1
Margarine (see also oleomargarine)	,,	0	0	0½
Matches, safety and other kinds	gross of large boxes	0	2	0
,, ,, ,, ,, small	,,	0	1	0
Meat: Canned	100 lbs.	0	5	0
Salted or cured (except bacon and hams)	,,	0	5	0
,, ,, Bacon and hams	lb.	0	0	2
Oil: Cotton seed	gall.	0	1	0
Kerosine and paraffin	,,	0	0	4
Volatile petroleum (petrol, benzol and similar volatile oils)	,,	0	0	4
Olive, sperm, lard and all other kinds used for cooking	,,	0	1	0
All other kinds	,,	0	0	9
Oleomargarine and other similar compounds (see also margarine)	lb.	0	0	0½
Opium, Cannabis Indica (including bhang, gange, charas and majoon)	lb.	0	15	0
Extract of opium	,,	1	10	0
Soap, common (washing or laundry)	100 lbs.	0	2	1
Spirits (potable): Brandy	proof gall.	0	10	6
Gin	,,	0	8	0
Rum	,,	0	6	0
Whisky	,,	0	10	6
Bitters, cordials, liqueurs and other kinds	liquid gall.	0	10	0
Sugar: Unrefined, muscovado	100 lbs.	0	4	2
Vacuum pan	,,	0	5	0
Refined and candy	,,	0	5	0
Vacuum pan molasses	gall.	0	0	1½
Other molasses and syrup	,,	0	0	3
Tea	lb.	0	0	6
Tobacco and snuff: Unmanufactured	,,	0	0	9
Manufactured: Cigars	,,	0	9	0
Cigars, Long Toms	,,	0	1	0
Cigarettes	,,	0	7	0
Snuff	,,	0	3	0
Other manufactured tobacco, cut and prepared for smoking	,,	0	3	0
Wine (not being medicated)	*ad val.*	30 %		
Wood and timber: Spruce and white pine	1,000 ft. superficial	0	5	0
Pitch pine and all other descriptions of lumber except spars	1,000 ft. superficial	0	10	0
Shingles	1,000	0	3	0

And after the above rates for any greater or less quantity of any such article.

Articles of any sort for which a rate of duty is not prescribed in the above table and which are not contained in the list of exemptions from duty pay a duty of 10 % *ad valorem*

TABLE OF EXEMPTIONS.

Advertising matter of no marketable value
Bank notes
Bees and appliances for bee-keeping
Books and music—printed
Bullion and coin
Coal
Coin
Cotton, raw
Cotton seed
Eggs
Engravings
Fire extinguishing apparatus
Fish—fresh
Fruit—fresh
Furniture—old, not intended for sale, and used by the importer or his family as part of his or their household effects for a period exceeding twelve months before importation
Horses and other animals and appliances imported by circus and other entertainment companies (if exported within six months)
Ice
Ink—printing
Machinery and implements for water works
Machinery, including engines, worked by steam or other power or by hand, for agriculture, manufacture or industries of any kind, and all necessary parts and appliances for the erection or repair of such machinery.
Manures
Maps and charts
Monuments
Music—printed
Newspapers and periodicals
Packages in which goods are imported (except new trunks, canisters and puncheons)
Paper—printing
Patterns and samples of no intrinsic value
Personal luggage, professional apparatus and tools or implements of trade of passengers arriving in the Colony
Petroleum, crude, imported for use as a fuel, provided such oil has a flash point above 150 degrees F. (Abel's test)
Photographs
Pictures
Plants, seeds and bulbs
Poultry and eggs
Presses—printing
Racehorses (exported within six months)
Railings—for graves
Salt, other than table salt
Stills—improved
Straw
Surgical implements and appliances, imported for use of the importer
Tombstones
Type—printing
Vegetables, fresh

Articles for the use of His Majesty's service, or for the use of the Government, or for the use of the Governor, or for the use of any place of worship.

Articles for the official use of any foreign consulate, or the luggage and personal effects of the consular representative of any foreign country, or of his family or suite, if such consular representative is not engaged in any other business or profession in this Colony: provided that a similar privilege is accorded by such foreign country to the British consulate therein.

Any substance or preparation used in agriculture as an insecticide or fungicide when the Governor in Council is satisfied on the evidence of a statutory declaration that such substance or preparation is intended to be used as aforesaid and for no other purpose whatever.

Live stock in cases where the Governor in Council is satisfied upon documentary or other sufficient evidence that the importation of any animal or animals is likely to improve the breed of such animal already in the Colony.

Official uniforms, accoutrements and equipments, imported with the assent of the Governor, for official use by officers and men in His Majesty's naval, military, civil or volunteer services.

Rifles, ammunition, and other articles accessory thereto, imported with the consent of the Governor for the use of any rifle club or of any member thereof.

TABLE OF PROHIBITIONS.

Indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or other indecent or obscene articles.

The preferential tariff rate for goods, the produce of the United Kingdom, Canada and Newfoundland, is four-fifths of the duty imposed on similar goods, the produce of other countries. The regulations and form of certificates of origin are generally similar to those issued for other West Indian colonies, which see under British Guiana, p. 119.

EXPORT DUTIES.

(Under the Export Duties Ordinance, 1909.)

On produce grown in and exported from the Colony.

Articles.		£	s.	d.
Cocoa	cwt. or fractional part	0	0	7½
Cotton	,,	0	0	4
Cotton seed	,,	0	0	2
Nutmegs	,,	0	0	6
Mace	,,	0	1	0

BAHAMAS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

An Act to grant certain duties of customs revenue on goods, wares and merchandise imported into, and exported out of, the Colony.

1. Customs Tariff Act No. 1 of 1914, in force March 23, 1914.

2. From and after the coming into operation of this Act there shall be charged, levied, collected and paid unto His Majesty the King, His Heirs and Successors, for the use and support of the Colony, the several duties of Customs respectively inserted, described, and set forth in the First and Second Schedules to this Act:

(*a*) Upon goods, wares and merchandise imported into the Colony or taken out of bond for consumption therein, the duties set forth in the First Schedule to this Act;

(*b*) Upon goods, wares and merchandise imported into the Colony or taken out of bond for consumption therein and not enumerated in the First and Third Schedules to this Act, and not exempted from payment of duty by any Act, an *ad valorem* duty of 25 %;

(*c*) Upon goods, wares and merchandise exported out of the Colony, the duties set forth in the Second Schedule to this Act.

3. The goods, wares and merchandise enumerated, described or referred to in the Third Schedule to this Act shall and may be imported into the Colony free of duty.

4. The goods, wares and merchandise enumerated, described or referred to in the Fourth Schedule to this Act shall not be imported into the Colony, and any such goods, wares and merchandise so imported shall thereupon and thereby become forfeited to the Sovereign and shall be destroyed or otherwise disposed of as the Governor in Council may direct; and any person knowingly importing any such prohibited goods, wares and merchandise, or knowingly causing or permitting them to be imported, or being a party to the importation thereof, shall, for each offence incur a penalty not exceeding £200.

5. Goods, wares and merchandise liable to *ad valorem* duty under this Act when not originally shipped with the intention of being brought into the Colony, but subsequently imported, and when the requisite information for perfect entry of the same cannot be ascertained or obtained, shall, in lieu of such duty, be charged a duty of 33⅓ % on the value at the port of entry, or on the price which they shall realise at auction when sold and delivered for local consumption, at the option of the Treasurer.

6. Goods, wares and merchandise exempted from duty under this or any other Act, when brought into the Colony otherwise than by regular importation and sold at public auction, shall be charged a duty of 5 % on the price which they shall realise at such auction; and any person who shall so sell any such goods, wares and merchandise without having given bond, to the satisfaction of the Treasurer, for the payment of such duty, shall be liable to a penalty of double the amount of such duty.

. . . . . .

8. In addition to any duties imposed by this or any other Act there shall be charged, levied, collected and paid upon all goods, wares and merchandise entered to be bonded an *ad valorem* duty at the rate of ½ %.

9. There shall be allowed and paid to any person who shall have paid duties of customs thereon a rebate of such duties of customs in the following cases:

(1) Upon all lumber used in the fitting-up of any vessel for the reception of native fruit to be exported from the Colony, provided that the person claiming such rebate shall produce to the Treasurer, or other proper officer, a declaration made before a justice of the peace by such person, showing the quantity of lumber actually used, and upon which such rebate is claimed;

(2) Upon all goods, wares and merchandise or other articles or things supplied and delivered for the use of any department of His Majesty's service within the Colony, upon the person claiming the same producing to the Treasurer a certificate from the chief officer of the department to which the same shall have been supplied, that the goods, wares and merchandise or other articles or things upon which such rebate is claimed, have been *bonâ fide* supplied and delivered for the use of the said department,

Provided however that in the case of goods, wares and merchandise or other articles or things upon which an *ad valorem* duty has been paid, such rebate shall be calculated on only one-half of the contract price for which such goods, wares and merchandise or other articles or things shall have been supplied and delivered as aforesaid;

(3) Upon all goods, wares and merchandise or other articles or things supplied and delivered for the use of the Governor or of the officer appointed Inspector of Lighthouses by the Board of Trade, upon the person claiming the same producing to the Treasurer a certificate that the goods, wares and merchandise or other articles or things upon which such rebate is claimed have been *bonâ fide* supplied and delivered for the use of the Governor or of the officer appointed Inspector of Lighthouses by the Board of Trade,

Provided, however, that in the case of goods, wares and merchandise or other articles or things upon which an *ad valorem* duty has been paid such rebate shall be calculated and allowed on only one-half of the contract price for which such goods, wares and merchandise or other articles or things shall have been supplied and delivered as aforesaid;

(4) Upon all kerosene oil upon which duty has been paid under this Act and which has been used as fuel in the working of an oil or gas engine, a drawback of such duties of customs to the extent of 90 %,

Provided that before any such drawback shall be paid, the person claiming the same shall produce to the Treasurer a declaration, made before a justice of the peace by such person, containing the following particulars: namely, the number of engines worked by him, the power thereof, the times when used and the quantities of oil actually consumed in the working thereof and upon which such drawback is claimed;

(5) Upon all tobacco upon which duty has been paid under this Act, a drawback of such duties of customs of four pence half-penny for every 100 cigars manufactured in the Colony out of such tobacco and exported out of the Colony,

Provided that no drawback shall be allowed unless security by bond, to the satisfaction of the chief officer of revenue at the port of exportation, shall have been given for the due exportation of such cigars, and that the same shall not be unshipped or relanded at any port or place within the Colony;

(6) Upon all motor cars upon which duty has been paid under this Act, a drawback of such duties of customs to the extent of 75 %,

Provided that no drawback shall be allowed unless security by bond, to the satisfaction of the chief officer of revenue at the port of exportation, shall have been given for the due exportation of such motor cars within six months after their original importation and that the same shall not be unshipped or relanded at any port or place within the Colony.

10. It shall be lawful for the Governor in Council to remit the amount of any duties of customs secured, or direct the repayment out of the Treasury of any such duties paid by any person, upon such person submitting to the Governor in Council satisfactory proof that the goods, wares and merchandise upon which such duties have been secured or paid do not correspond with the order for the same forwarded by such person to his agent abroad, and that the said goods, wares and merchandise have been returned to the place from whence they were imported,

Provided, however, that application for such remission or re-payment shall be made in writing to the chief officer of revenue at the port at which such goods, wares and merchandise have been entered, within six days after the entry for the same has been deposited with such chief officer of revenue.

. . . . . .

18. Any dutiable goods, wares and merchandise exempt from the payment of duty under this Act shall, in case of the sale or other disposition thereof for valuable consideration after importation, become liable to and be charged with the duties payable on the like goods, wares and merchandise on their importation for other purposes; and if such duties be not paid, such goods, wares and merchandise shall be forfeited and may be seized and dealt with accordingly.

. . . . . .

26. This Act shall continue in force for three years and from thence to the end of the next session of the Legislature.

SCHEDULE I.

DUTIES ON IMPORTS.

		£	s.	d.
Alcohol	gall. proof strength	0	5	0
Ale	gall.	0	1	6
Ammunition, ball	100	0	4	2
Apples	barrel	0	2	6
Asses	each	0	10	0
Barley	bushel	0	0	6
Beans	,,	0	0	6
Beer	gall.	0	1	6
Bicycles	each	0	5	0
Biscuit, common	barrel	0	2	0
Bran	bushel	0	0	6
Brandy	gall. proof strength	0	14	0
Bread, common	barrel	0	2	0
Cabbages	each	0	0	0½
Candles, tallow	lb.	0	0	0¾
,, other	,,	0	0	1½
Cane syrup	gall.	0	0	3
Cattle (cows and oxen)	each	1	0	0
Cheese	lb.	0	0	1½
Chicken feed	bushel	0	0	6
Cider	gall.	0	1	0
Cigarettes	*ad val.*	50 %		
Cocoa, in bean	lb.	0	0	0½
Coffee, raw	,,	0	0	1
,, roasted or prepared	,,	0	0	1½
Colts	each	1	0	0
Corn, whole or cracked	bushel	0	0	6
,, flour	barrel	0	2	0
,, meal	,,	0	2	0
Cordials containing not more than 40 % of spirits	*ad val.*	25 %		
Cottolene	lb.	0	0	1
Cotton duck for making sails, not lighter than 8 oz.	*ad val.*	10 %		
Crude vaseline	*ad val.*	10 %		
Dairy feed	bushel	0	0	6
Dogs	each	0	10	0
Fillies	,,	1	0	0
Fish, dried or salted	lb.	0	0	0½
Flour, rye or wheat	barrel	0	3	0
Geldings	each	1	0	0
Gin	gall. proof strength	0	8	0

SCHEDULE I.—continued.

		£	s.	d.
Goats	each	0	4	0
Gunpowder	lb.	0	0	3
Hay	100 lbs.	0	1	0
Hominy	barrel	0	2	0
Lard, lard substitutes, and lard compound	lb.	0	0	1
Liqueurs containing not more than 40% of spirits	*ad val.*	25 %		
Lumber	1,000 feet	0	10	0
Mares	each	1	0	0
Marline	*ad val.*	10 %		
Meat, dried, salted or cured	100 lbs.	0	6	0
Molasses	gall.	0	0	3
Motor cars	*ad val.*	10 %		
,, boats (the maximum amount of duty in respect of each boat not to exceed £5)	*ad val.*	5 %		
Motor cycles	,,	50 %		
Mules	each	0	10	0
Musical instruments and parts thereof, attachments and records (other than toys)	*ad val.*	10 %		
Nails, iron of all kinds	100 lbs.	0	3	0
,, of copper or composition other than yellow metal	*ad val.*	10 %		
Oakum	,,	10 %		
Oats	bushel	0	0	6
Oils, kerosene	gall.	0	0	3
,, olive, sperm, lard	,,	0	1	0
,, linseed and other unenumerated	gall.	0	0	9
Onions	barrel	0	2	0
Peas	bushel	0	0	6
Pistols	each	1	0	0
Pitch	*ad val.*	10 %		
Porter	gall.	0	1	6
Potatoes	barrel	0	2	0
Revolvers	each	1	0	0
Rice	100 lbs.	0	2	0
Rope	*ad val*	10 %		
Rosin	,,	10 %		
Rum, in wood	gall. proof strength	0	5	6
,, in bottle	,,	0	6	0
Seine twine	*ad val.*	10 %		
Sheep	each	0	4	0
Shingles, cypress, 4 inches in width at butt	1,000	0	2	0
,, ,, 5 ,, ,,	,,	0	3	0
,, ,, 6 ,, ,,	,,	0	4	0
Shingles, not cypress	,,	0	2	0
Soap, common washing	lb.	0	0	0½
Spun yarn	*ad val.*	10 %		
Stout	gall.	0	1	6
Sugar, white	100 lbs.	0	6	0
,, other than white	,,	0	3	0
Swine	each	0	4	0
Tallow	*ad val.*	10 %		
Tar	,,	10 %		
Tea	lb.	0	0	6
Tobacco, unmanufactured	,,	0	0	3
,, manufactured, other than fine cut	,,	0	0	6
,, ,, fine cut	*ad val.*	50 %		
Turpentine spirits	gall.	0	0	3
Typewriters	*ad val.*	10 %		
Vaseline, crude	,,	10 %		
Vehicles, to be drawn by horses, mules or donkeys	,,	10 %		
Wheat	bushel	0	0	6
Whiskey	gall. proof strength	0	8	0
,,	doz. reputed quarts	0	16	0
Wines of all kinds	*ad val.*	33⅓%		
Any liquors imported under the name of wine, cordials or liqueurs and containing more than 40 % of spirit shall be rated for duty as unenumerated spirits	gall.	0	6	0
A surtax of 10% is now levied in addition to the duties leviable on alcohol, ale, brandy, gin, porter, rum, stout, whiskey and wines and upon all liquors imported under the names of wine, cordials or liqueurs, and containing more than 40% of spirit.				
Articles not enumerated in this or the third Schedule, nor exempted from duty under any Act	*ad val.*	20 %		

SCHEDULE II.

DUTIES ON EXPORTS.

		£	s.	d.
All wrecked goods	*ad val.*	5 %		
Any living slip, sucker, or top of a pine-apple detached from the pine-apple or sisal plant	each	0	0	1½
Cave and other earth	ton	0	10	6
Guano	,,	0	10	0

SCHEDULE III.

DUTY FREE IMPORTS.

(Arranged alphabetically.)

Advertising matter of no commercial value, and intended for free distribution.

Alcohol, denatured.

All articles imported or taken out of bond for the use of :—

(1) The Governor of the Colony ;

(2) The Imperial or Colonial Government ;

(3) His Majesty's Army or Navy ;

(4) The officer appointed Inspector of Lighthouses by the Board of Trade.

Any animal or thing imported into the Colony for some temporary purpose approved by the Governor in Council, if satisfactory bond be given for the re-exportation thereof within ninety days, and for the payment of a duty of 1½ % *ad valorem*.

Baggage, passengers', including wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the Colony ; but this exception shall include only such articles as were actually owned by them and in their possession abroad at the time of, or prior to, their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale : Provided that in case of residents of the Colony returning from abroad all wearing apparel, personal and household effects taken by them out of the Colony to foreign countries shall be admitted free of duty of customs, without regard to their value, upon their identity being established under appropriate rules to be prescribed by the Treasurer : Provided further that up to but not exceeding twenty pounds in value of articles acquired abroad by such residents of the Colony for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty of customs ; bank notes ; barometers ; barrels, if empty, and for re-exportation ; bees and bees' supplies ; birds, living, of every description : boars ; boats propelled by machinery, used exclusively as tenders for vessels in any port of the Colony ; boilers ; bolts, copper or composition ; books, printed, but not books partly printed for manuscript additions ; bookbinding tools and presses ; boxes, if empty and for re-exportation ; botanical specimens ; bottles, empty glass ; bulbs, not edible ; bullion ; bulls ; calves ; cameras ; capstans ; cargo of vessels in distress, if satisfactory bond be given for re-exportation and payment of export duty ; ceiling, metal ; cement ; charts ; clippers, fruit ; coal ; compasses and cards, ship or marine ; copper and composition, old, if unfit for use ; copper, in sheets ; cotton, raw ; cotton gins ; cotton waste ; crate ends and laths ; cutlasses ; divi divi ; diving apparatus ; dyewoods and stuffs ; dynamite ; electrical apparatus and appliances ; empty cigar boxes ; engine packings ; engines, steam, oil, gas or electric ; engravings, unframed ; ensigns, British ; felting for vessels' bottoms ; fencing wire ; fibre machines ; fertilisers ; field glasses ; fish, including shell fish, fresh, not preserved ; fish ova ; foals ; fresh meat ; fruits, tropical, fresh ; game ; gas machines and engines ; gas making machines ; gasolene ; glass bottles, empty ; glasses, field ; hoes ; ice ; ice machines and all materials to be used in manufacturing ice or providing cold storage ; insecticide ; iron, old, fit only to be re-manufactured ; iron piles ; iron rails, spikes, and parts for railways or tramways ; lathes ; laths for crates ; launches propelled by machinery, used exclusively as tenders for vessels in any port of the Colony ; machetes ; machines : agricultural, certified for farm use only ; fibre, for laundry purposes, and accessories ; for sawing, working and dressing lumber ; for making rope ; for making soda water ; for the manufacture of any native product ; run by any power whatever ; sewing ; steam, oil, gas, electric or heat ; steering, all parts thereof ; manures ; maps ; marine glasses ; mattocks ; meat, fresh ; memorial windows ; metalline ores ; metal roofing, siding and ceiling ; mills, agricultural or for use in manufactories ; mills, corn ; mineralogical specimens ; monumental tablets ; nails for railways and tramways ; nails of yellow metal ; naphtha ; natural history specimens ; oil engines ; orange sizers ; ova of fish ; passengers' baggage ; packages, for the exportation of native produce ; paper bags ; paper boxes ; paper, wrapping ; pamphlets ; petrol ; petroleum, crude ; photographs and photographic materials ; pickaxes ; pictures, unframed ; picture postcards representing persons, scenes or products of the Colony ; piles, iron ; plants ; poultry ; presses, power ; printed books, but not partly printed books for manuscript additions ; printers' type and material ; pruning shears ; railings for grave enclosures ; rails for railways and tramways ; rams ; raw hides ; rolling stock for railways and tramways ; roofing metal ; roots, not edible ; rope machinery ; salt ; scientific instruments and apparatus (if passed by Governor in Council as imported for purposes of scientific research) ; scythes ; seeds, not edible ; sewing machines ; shrubs ; siding metal ; siphon bottles and siphons ; sleepers for railways and tramways ; spars ; specie ; specimens of botany, mineralogy and natural history ; sponge ; stallions ; staves, heads and hoops for construction of barrels and other packages for packing ; steam engines ; steel rails for railways or tramways ; steering machines ; stills ; surgical instruments and appliances and parts thereof ; telephones ; telescopes ; the casing or covering or receptacle, both outer and inner, ordinary and usual commercial package, of any goods, wares, or merchandise, whether of wood, paper, cloth, tin, or any other metal or material, exclusive of trunks and valises ; thermometers ; tins, if empty and for re-exportation ; tombstones ; tortoise shell ; tow ; tropical fruits, fresh ; trucks for railways and tramways ; trees ; turtle, not preserved ; type, printers' ; Union Jacks ; vessels, lighters or other craft brought into the Colony for repairs and not intended for use in the Colony after such repairs have been effected ; wax ; wheeled invalid chairs ; windlasses ; windmill pumps ; wire fencing ; wool ; yellow metal in sheets.

SCHEDULE IV.

GOODS PROHIBITED TO BE IMPORTED.

Books, printed paper, drawings, paintings, prints, photographs, or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Coin, base or counterfeit.

Copyright works, unauthorised reprints of.

Dredges capable of being used for sponging.

Fire crackers over ¼ inch in diameter and 2 inches in length.

Infected cattle, sheep, or other animals ; and hides, skins, horns and hoofs ; or anything which the Governor in Council may on sanitary grounds by Order in Council prohibit to be imported.

Meat, provisions and vegetables, and any article intended for human food which is unfit for human consumption.

Milk, skimmed, in tins.

Oleomargarine, butterine, or other similar substitute for butter—if invoiced or described or labelled as butter.

Tea, adulterated with spurious leaf, or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

THE OPIUM ACT, 1913.

Under the Act the importation of opium or prepared opium is prohibited, unless by a medical practitioner, a qualified dentist, a qualified veterinary surgeon, a licensed druggist, or by a person to whom special permission is granted by the Governor in Council by Order in Council.

CYPRUS

MONEY, WEIGHTS AND MEASURES.—Money : 40 *paras*=1 copper *piastre*=1½d. ; 9 *piastres* (c/p)=350 *paras*=1 shilling (about). Weights and measures: the *oke* (in weight)=2¾ths British standard pounds ; the *oke* (in liquid measure)=2¼ pints or 400 drachms ; the *cantar*=44 *okes* ; the *kilé*=1 Imperial bushel.

The following is a statement of the rates of Customs duty now leviable under the Customs tariff of Cyprus :—

By the Customs law, of which this tariff forms a part, it is provided that the *ad valorem* duties levied on goods imported shall be calculated on the value at the place of shipment or pur-

chase of the goods imported, with the addition of the cost of transport, including insurance, necessary for the importation of the goods into Cyprus as far as the port of final discharge. It is also provided that the High Commissioner in Council may at any time admit goods free of Customs duties.

Articles.	£	s.	c.p.
*Arms, ammunition, and explosives, viz. :—			
Guns & pistols, not exceeding in value £2...per barrel	0	10	0
Do., do., exceeding in value £2, but not exceeding in value £4 ....Each	1	0	0
Do., do., exceeding in value £4 ....25 %	*ad val.*		
Side-arms, gun-stocks and gun-locks....25 %	*ad val.*		
Shot.... ....per oke	0	0	1
Gunpowder.... ,,	0	0	$10\frac{2}{3}$
Blasting powder, blasting compound, dynamite, gun cotton and fuze.... ,,	0	0	8
Cartridges, cartridge cases, percussion caps and fireworks....20 %	*ad val.*		
Bacon and ham....per oke	0	0	$2\frac{2}{3}$
Beans and peas of all kinds, roasted or otherwise per 100 okes	0	2	6
Beer, and all other malt liquors in wood....per gallon	0	0	2
Do., do., do., in bottle ....per doz. reputed quarts	0	0	6
Biscuits: In bulk....per oke	0	0	1
In tins....per reputed lb.	0	0	1
†Botargo ....per oke	0	0	$5\frac{1}{3}$
Brass manufactures ....10 %	*ad val.*		
Butter, including butterine, or any substance imported for mixing with or for use as butter, but excluding butter in tins ....per oke	0	0	$1\frac{1}{3}$
Candles .... ,,	0	0	$1\frac{1}{3}$
Cards, playing ....per dozen packs	0	1	$0\frac{1}{3}$
Carriages ....10 %	*ad val.*		
Caviar: Black ....per oke	0	0	$8\frac{2}{3}$
Red (tarama) ....per 100 okes	0	4	$5\frac{1}{3}$
Cement: Known as Portland ....per barrel of 150 okes	0	1	0
Other.... ,,	0	0	8
Cheese: Kachkaval, touloum, and other similar qualities per oke	0	0	1
Other, that is to say, Gruyere, Dutch, Cheddar, Cheshire, Stilton, Gorgonzola, Parmesan, Roquefort, Brie, &c., and their imitations.... ,,	0	0	$1\frac{1}{3}$
Cocoa, chocolate, chicory, coffee, roast or ground per oke	0	0	$2\frac{2}{3}$
Coffee, raw ....per 100 okes	0	16	0
Copper sheets, bottoms, bars and nails ... ,,	0	12	0
Copper-ware (pans, &c.).... ,,	1	0	0
Cordage rope and twine ....per oke	0	0	$1\frac{1}{3}$
Cotton lamp wick ....per 100 okes	0	17	0
Cotton yarns and thread, viz. :—			
Single, unbleached, Nos. 4 to 14 .... ,,	0	11	0
Do., do., Nos. 16 to 24.... ,,	0	12	$9\frac{1}{3}$
Twisted, unbleached, Nos. 4 to 14 .... ,,	0	15	0
Do., do., Nos. 16 to 32 .... ,,	0	17	4
Single, bleached .... ,,	0	16	0
Twisted, bleached.... ,,	0	18	4
Of two or more threads, known as "Tireh" .... ,,	0	18	6
Cotton yarns and thread, viz. :—			
Dyed turkey red ....per 100 okes	0	18	0
Dyed other colours .... ,,	0	16	0
Not otherwise specified ....10 %	*ad val.*		
Cotton piece goods :—			
Grey or unbleached (Kassarsiz) cotton sheetings, linings, drills, tea cloths, domestics, known as American bezi, dimi bezi, Tcharshaflig, and Asdarlig ....per 100 okes	0	13	$1\frac{1}{2}$
White or bleached (Kassarli) cotton sheetings, drills, tea cloths, domestics, known as American bezi, Tcharshaflig, Dimi .... ,,	0	16	$10\frac{2}{3}$
Shirtings and Madapolams, completely dressed and finished with stiffening material.... ,,	0	14	$9\frac{1}{3}$
Shirtings, &c., not dressed or finished with stiffening material, or but slightly so dressed .... ,,	1	1	0
Muslins, known as Kaba Tulbent, Tanjib and Tenzif .... ,,	1	6	8
All other manufactures of cotton....10 %	*ad val.*		
Earthenware and china....10 %	*ad val.*		
Fish, dried, salted or pickled ....per 100 okes	0	4	0
Fruit, viz. :—			
Fruits, bottled, or in tins or jars...per doz. reputed pts.	0	0	6
Other, including nuts....per oke	0	0	$0\frac{1}{3}$
Furniture....10 %	*ad val.*		

Articles.	£	s.	c.p.
Glass: Common window glass, plain, not coloured, in sheets, imported in cases not exceeding in weight 40 okes net ....per case	0	1	0
Glass bottles of the capacity of 1,000 drams per 100	0	2	0
Do., do., of 500 drams.... ,,	0	1	0
Do., do., of 300 drams.... ,,	0	0	3
Do., do., of 200 drams .... ,,	0	0	$5\frac{1}{3}$
Glass demijohns of the reputed content of 20 okes, and so in proportion ....each	0	0	$1\frac{7}{15}$
Glass not otherwise specified ....10 %	*ad val.*		
Gum mastic.... ....per oke	0	0	$6\frac{2}{3}$
Do. bark .... ,,	0	0	4
Haberdashery and millinery ....10 %	*ad val.*		
Hardware and cutlery ....10 %	*ad val.*		
Hemp manufactures ....10 %	*ad val.*		
Hides and skins, raw :—			
Of camels .... each	0	0	$7\frac{1}{3}$
,, buffaloes, fresh .... ,,	0	0	$3\frac{2}{3}$
,, ,, dry, exceeding in weight 15 okes ,,	0	1	$5\frac{1}{3}$
,, ,, ,, not exceeding ,, ,, ,,	0	1	0
,, oxen, exceeding in weight 3 okes dry or 6 okes fresh.... ,,	0	0	6
,, do., not exceeding in weight 3 okes dry and 6 okes fresh .... ,,	0	0	$2\frac{2}{3}$
,, goats and sheep .... ,,	0	0	$2\frac{2}{3}$
Not otherwise specified.... ....10 %	*ad val.*		
Indigo....per oke	0	1	$1\frac{1}{3}$
Iron bars, joists, rods, plates, sheets & bundles...per ton	0	13	6
†Iron piping, wrought ....per 100 okes	0	2	$2\frac{2}{3}$
†Do., do., cast .... ,,	0	1	$9\frac{1}{3}$
Iron nails .... ,,	0	2	$2\frac{2}{3}$
All other iron and steel manufactures....10 %	*ad val.*		
Jams and jellies....per dozen reputed lbs.	0	0	6
Jewellery, clocks and watches ....10 %	*ad val.*		
Lead sheets and piping ....per oke	0	0	$0\frac{1}{3}$
Leather, including all manufactures of :—			
Sole leather....per oke	0	0	$2\frac{1}{6}$
Not otherwise specified ....10 %	*ad val.*		
Linen yarn ....10 %	*ad val.*		
Linen manufactures ....10 %	*ad val.*		
Logwood....per 100 okes	0	1	$9\frac{1}{3}$
Macaroni and vermicelli .... ,,	0	5	0
Matches, wooden :—			
For every gross of boxes, containing in each box not more than 100 matches gross	0	0	$1\frac{2}{3}$
And so on for each gross of boxes, for each additional 100 matches or part thereof ,,	0	0	$1\frac{2}{3}$
Mineral and aerated waters.... per dozen reputed pint bottles	0	0	4
Musical instruments and their parts, accessories and appliances....10 %	*ad val.*		
Oils in bulk: Olive oil ....per 100 okes	0	6	$2\frac{2}{3}$
Linseed oil .... ,,	0	4	$5\frac{1}{3}$
Other oils, n. e. s .... ,,	2	0	0

NOTE 1.—From and after May 1st, 1905, the import duty to be levied on vegetable oils which the Customs Authorities are satisfied are imported for use in the manufacture of soap shall be 4*s.* 4*c.p.* per 100 okes instead of £2 as heretofore; provided always that such oils are rendered unfit for alimentary purposes at the expense of the importer and under the supervision of the Customs.

Note 2.—From and after Jan. 3, 1906, the import duty to be levied on fish oils which the Customs Authorities are satisfied are imported for use in the manufacture of leather shall be 4*s.* 4*c.p.* per 100 okes instead of £2 as heretofore.

Paints and colours (except artists' colours) per 100 okes	0	4	$5\frac{1}{3}$
Paper for cigarettes, cut or uncut ....10 %	*ad val.*		
Perfumery and perfumed spirits, cosmetics, hair oil, hair dyes and wash, pearl white and red pomades and powders....20 %	*ad val.*		
Petroleum in cases, not exceeding 25 okes each, net weight....per case	0	1	0
Do., exceeding 25 okes each net weight and in barrels....per gallon	0	0	2

NOTE.—Crude petroleum imported solely for use as fuel in oil engines may be admitted free. The term "petroleum" is held to mean natural petroleum which has not been steamed or refined in any way and which is not capable of being used for illuminating purposes.

Provisions, tinned, bottled, smoked, dried, preserved, pickled, or in fancy boxes or receptacles not otherwise specified ....10 %	*ad val.*		
Resin....per oke	0	1	0
Rice....per ton	0	17	0

* For regulations respecting the importation of firearms, gunpowder, explosives and ammunition, see end of Tariff.

† The spawn of the mullet cured.

† From and after the 26th day of October, 1904, the duties authorised to be levied on wrought iron piping and cast iron piping by "The Customs, Excise and Revenue Law, 1899," shall not be levied on any iron piping which shall be shown to the satisfaction of the High Commissioner to have been imported for the purpose of being used in the construction of any work of public utility by or on behalf of any public, municipal or local body or authority.

Articles.		£	s.	c.p.
Sal-ammoniac	per 100 okes	0	7	0
Salt, refined for table use	per oke	0	0	2⅔
,, for packing	,,	0	0	1⅓
,, rock	,,	0	0	1⅓
Saltpetre	,,	0	0	1⅓
Silk thread	,,	0	3	0
Silk manufactures	10 % *ad val.*			
Silver manufactures	10 % *ad val.*			
Soap, perfumed and toilet	per oke	0	0	2
Do., other	,,	0	0	1⅓
Spices, viz. :—				
Cloves, ginger or pepper, whole, pimento	,,	0	0	1
Not otherwise specified	,,	0	0	0⅔
Spirits of all sorts, spirituous compounds, liqueurs, and cordials, n. e. s.	per gallon	0	6	0
Spirits imported in the island of Cyprus mixed with any ingredient, and although thereby coming under some other designation shall nevertheless be deemed to be spirits, and be subject to duty as such.				
Starch	per 100 okes	0	4	5⅓
Steel	,,	0	3	1⅓
Straw manufactures	10 % *ad val.*			
Sugar, crushed, common quality	per 100 okes	0	5	3
Do., other	,,	0	5	8
Tea	per oke	0	0	4
Tiles	per thousand	0	5	6⅔
Timber and wood and manufactures of wood other than that imported for firewood	10 % *ad val.*			
Tin, bars, and ingots	per 100 okes	1	0	0
Tin plates	,,	0	3	0
Tin manufactures	10 % *ad val.*			
Tobacco, unmanufactured (except tumbeki)	per oke	0	0	6
Do., do., known as Tumbeki or Persian tobacco	,,	0	1	8
Do., manufactured (not including cigars, cigarettes, and snuff)	,,	0	3	0
Do., do., cigars	the hundred	0	2	6
Do., do., cigarettes	per oke	0	5	0
Do., do., snuff	,,	0	5	0

NOTE.—It shall be lawful to import tobacco, cigars, cigarettes and snuff through the Parcels Post, provided that upon every oke or fraction of an oke of tobacco so imported, in addition to the Customs duty thereon, there shall be levied and taken a further import duty of 4½ copper piastres. Whenever tobacco, cigars, cigarettes or snuff are imported into the Island otherwise than through the Parcels Post under special permission from His Excellency the High Commissioner in packages weighing less than 20 okes net each, there shall be levied and taken upon every oke or fraction of an oke of tobacco, cigars, cigarettes and snuff so imported, in addition to the Customs duty thereon, a further import duty of one shilling.

Valonia	per cantar	0	0	4
Wax, viz. : Beeswax	per 100 okes	1	0	0
Waste of beeswax	,,	0	2	6
Paraffine	,,	7	0	0
Wines in bottle : Sparkling	per gallon	0	4	0
All other wines in bottle	,,	0	3	0
Wines in wood	,,	0	1	6
Woollen yarn and thread	per oke	0	0	8
Woollen manufactures	10 % *ad val.*			
Zinc	per 100 okes	0	5	0
Zinc manufactures	10 % *ad val.*			
Goods, wares and merchandise not otherwise charged with duty nor exempted from duty and not prohibited to be imported	8 % *ad val.*			

TABLE OF TITHE DUES LEVIABLE ON EXPORTATION.

Articles.		c.p.
In respect of:—		
Aniseed	per 100 okes	33
Caroubs, or ground caroubs, exported from Nicosia, Larnaca and Limassol	per cantar	9
When exported from Famagusta, Papho and Kyrenia	per cantar	8
Further, a Locust Tax of 30 paras per cantar (or such less sum as the High Commissioner in Council may order) is imposed upon exportation of caroubs, whether ground or entire, or whether mixed or not mixed with any other substance.		
Cotton	per 100 okes	55
Linseed	,,	18
Mavrokoko	,,	7
Raisins	,,	10
Silk cocoons	per oke	6¾
Wound silk	,,	18
Manufactured silk, if manufactured by other than hand looms	,,	18
The following export duties are also levied :—		
On wine	per liquid gal.	8 paras
On spirit	,, ,,	20 ,,
On vinegar	,, ,,	5 ,,

THE FOLLOWING IS A LIST OF EXEMPTIONS:—

Uniforms of public officers and professional robes of legal or judicial officers in the employment of His Majesty's Government, provided that such uniforms or robes are introduced for the personal use only of such officers, and have been duly authorized. Professional robes of advocates entitled to practise in Cyprus. Authorized uniforms of foreign consuls and consular officers, and national flags imported for their use. Authorized uniforms of any foreign Government, to be worn by persons entitled to wear them. Government medals and decorations to be worn by persons resident in Cyprus. Firearms for the personal use of officers of His Majesty's naval and military forces. Paving stones imported by municipal councils in the Island to be used for the paving of streets within the municipal limits, and duly certified as so imported by the president and cashier of any municipal council. Street lamps and their fittings imported by municipal councils in the Island, to be used in the lighting of streets within the municipal limits, and duly certified as so imported by the president and cashier of any municipal council. Casks and vats and staves and hoops for use in constructing casks and vats. Microscopes and all microscopical and other apparatus or appliances for purposes of scientific investigation and research. Gymnastic apparatus, mathematical, and generally all other instruments used in schools for educational purposes, which are imported for the use of schools. Animals and live stock, atlases and maps, anchors and chains (ship's), bark, boats, charcoal, church furniture, and articles intended to be used in the building and fitting up of churches and mosques, and vestments and other articles necessarily used for religious services, and certified to be so intended or used, as the case may be, by the proper ecclesiastical authority. Coals, empty casks and sacks, fresh fish, gold bullion and specie, ice, lime, medicines, and medical appliances, pitch and tar, printed books, sawdust, manures and fertilizers, guano, bone dust, and all chemical manures and preparations to be used as manures, silkworms' eggs, sponges taken by licensed boats, stationery, printing paper (whether white or coloured), printing ink, printers' type and printing materials, resin, sulphur, wheat, barley, oats, vetches, flour, bran, chopped straw, cotton seed, fodder for cattle, and all mechanical appliances for use in the manufacture and examination of wine ; sulphur syringes, tombstones and memorial tablets, and tools and implements used in agriculture and handicraft ; machinery and parts of machinery and their fittings, connections and gearing ; dutiable articles that have previously been exported from Cyprus, provided they are re-imported not later than one year after exportation ; hospital appliances and equipments certified under the hand of the chief medical officer to be imported for the use of any hospital ; motor cars, parts of motor cars and their fittings for a period of two years from Nov. 1, 1913.

IMPORTATION OF DYNAMITE.

Order of the High Commissioner in Council, No. 418, dated June 22, 1906, respecting the importation of Gunpowder, Explosives and Ammunition. (The "Cyprus Gazette" No. 858 of June 29, 1906.)

Gunpowder, shot, percussion caps, cartridges (ball and shot), dynamite, nitro-glycerine, guncotton, blasting powder, fulminate of mercury or other metals, and every other substance or preparation used or manufactured for explosive or pyrotechnic purposes, fog signals, rockets, fireworks, fuses, detonators and ammunition of all descriptions, including empty cartridge cases, may be imported at the Port of Famagusta by such person or persons as may be authorized in that behalf by special permission of the High Commissioner given under the hand of the Chief Secretary to Government, and subject to such limitations as to quantity as the High Commissioner may see fit to impose ; and upon such importation the said articles shall be landed at such place and in such manner as the Commissioner and Principal Officer of Customs of the District of Famagusta shall appoint.

IMPORTATION OF FIREARMS.

By Law No. VII. of 1891, it is provided that from and after the passing of this law it shall not be lawful for any person to import into Cyprus any firearms unless he shall have previously obtained a special licence under the hand of the Chief Secretary to the Government authorizing him to import such arms.

Provided always that no licence shall be given to any person under the provisions of this clause unless he shall be in the opinion of the Commissioner of the district in which he resides a fit and proper person to import firearms.

DRAWBACK.

A drawback of the full duty paid is allowed on all articles of food, wine, spirits, malt liquors and cigars supplied for the use of any mess on board any of H.M. ships of war.

PROHIBITIONS.

By an order in Council, dated 9th February, 1901, orders were made prohibiting or restricting the importation of certain goods,

and making additions to those in force at the time. The list reads :—

"The importation of silver and copper coins, pre-Victorian sovereigns and half-sovereigns, light sovereigns and half-sovereigns, hashish and salt (other than table or rock salt) is prohibited absolutely, whilst firearms, &c., gunpowder, shot, percussion caps, cartridges (other than ball cartridges), sidearms, dynamite and kindred substances, cattle, horns, hoofs, bones, fodder, litter, dung, hides, skins, and rags are subject to certain restrictions." From and after 1st December, 1903, the importation into this Island of old or used clothes for the purposes of sale or commerce is absolutely prohibited.

By order dated 16th March, 1901, it is provided that all direct arrivals from any port in the Persian Gulf be subjected to five days' quarantine at Larnaca; the importation from Persia of very susceptible goods, such as rags, worn clothing and empty used sacks is prohibited. (This latter prohibition also applies to Turkish goods.)

EGYPT.

MONEY, WEIGHTS AND MEASURES.—£E1 = 1,000 millièmes = £1 0s. 6d.; kilogramme = 2·2046 lbs.; oke = 2·8 lbs.

IMPORT DUTIES.

Import duties are levied at the uniform rate of 8 % *ad val.* on their valuation, excepting only tobacco which pays as below. In addition to the 8 % *ad val.* a municipal tax of ½ % is levied, also a quay tax of ½ % which is levied at Alexandria alone. The Valuation Tariffs are fixed by agreement between the Customs Administration and the principal merchants concerned, and they may be denounced by the Customs Administration, or by the merchants (or any one of them), not less than 15 days before the lapse of the period for which they were framed. If not so denounced they remain in force for a further term.

Decree of January 3, 1914, modifying the duties on tobacco, cigars and cigarettes. ("*Journal Officiel*" of January 3, 1914.)

	Rate of Import Duty. Millièmes.
Cigars of any kind or origin.....per kilog.	300
Tobacco in the leaf:	
The produce of countries which have not concluded special arrangements with Egypt .....per kilog.	270
Accompanied either by a proper *raftieh* establishing its Turkish origin, or by a certificate of origin from a country having a special arrangement with Egypt ....per kilog.	250
Tobacco in leaves stripped of their stems, stalks or median ribs, also cut, pressed and powdered tobacco, and cigarettes:	
The produce of countries which have not concluded special arrangements with Egypt.....per kilog.	320
Accompanied either by a proper *raftieh* establishing its Turkish origin, or by a certificate of origin from a country having a special arrangement with Egypt per kilog.	300

Ordinance of 1904, relating to the Treatment in Sudan of gum, ostrich feathers, ivory, rhinoceros horn, india rubber and gutta-percha.
(*Official communication dated September* 13, 1904.)

The *Sudan Gazette* for September contains an Ordinance levying further duties on gum, ostrich feathers, ivory, rhinoceros tusks, india rubber and gutta-percha, coming from any part of the Sudan or imported into the Sudan.

These duties are as follows:

Gum, ostrich feathers, india rubber and gutta-percha....*ad val.* 20 %
Ivory and rhinoceros horn ..... „ 15 %

The Governor-General is authorized, on giving previous notice, to modify the rates of the foregoing duties, but the same shall in no case exceed 20 % or be less than 10 %.

For the purposes of the collection of these duties the Governor-General will cause to be duly published valuation tables for the above mentioned goods.

The duties shall be paid in cash and at certain specified stations.

The exportation of the goods in question shall only take place in packages bearing the Government Seal.

SUDAN.

CUSTOMS ORDINANCE, 1913.

Subject to certain special provision of this Ordinance, the Customs duties specified below are to be collected on goods imported into or exported from the Sudan and on the transhipment of goods in the Sudan:—

IMPORT DUTIES.

Articles.	Rate of Duty.
Coal, mazut, charcoal and firewood	4 % *ad val.*
Unwrought timber (except mahogany and other rare woods)	4 % „
Petroleum	4 % „
Oxen, cows, sheep and goats, and the fresh meat of these animals	4 % „
Tobacco in leaf.....kilog.	250 Millièmes.
Tobacco in leaf, stripped of its *petiole* or middle fibre, and tobacco manufactured, cut or powdered, or in cigarettes kilog.	300 „
Cigars, whatever their quality or country of origin.. „	300 „
Tombac—on the Red Sea Coast .....oke	204 „
„ elsewhere ..... „	164 „
All other goods (except as otherwise stated in this Schedule or provided for in this Ordinance).....	8 % *ad val.*
All goods, the products of the Italian Colony of Erytrea, or of the Uganda Protectorate, or of the Belgian Colony of the Congo, or of the French Congo, intended for consumption in the Sudan, and not otherwise chargeable at a lower rate	5 % „

Goods, the products of the Italian Colony of Erytrea, or of the Uganda Protectorate, or of the Belgian Colony of the Congo, or of the French Congo, or of Abyssinia, on which, if produced in the Sudan, a royalty or tax is levied—are subject to a duty equivalent to such royalty or tax, but in no case less in amount than the Customs duty levied on the import into the Sudan of other products of those countries respectively.

EXPORT AND TRANSHIPMENT DUTIES.

All goods exported from the Sudan or transhipped in the Sudan, except as otherwise provided in this Ordinance.. 1 % *ad val.*

NOTE.—Goods exported from the Sudan to a destination in Egypt, or transported by sea from one place to another in the Sudan are exempt from export duty (subject to special regulations laid down in this Ordinance).

If goods of foreign origin not similar to goods of Sudan origin, and capable of being easily identified, are re-exported, they shall be exempt from export duty provided that they are identified to the satisfaction of the Chief Customs Officer by the production of the detailed receipt for the import duties (*keshf*), proving the identity of the goods, and the date of the payment of the import duty thereon, or by such other means as the Chief Customs Officer may consider sufficient, but this exemption shall not extend to goods upon which drawback is allowed.

The following goods are exempt from the payment of import or export duties:—

(*a*) the personal apparel, articles of toilet and similar effects of travellers visiting the country, including new articles of apparel and the like brought in their personal luggage and intended for their personal use, if they are duly declared; but not including bicycles, phonographs, gramophones, sewing machines and other such articles, nor consumable stores, cigars, cigarettes, or tobacco of any kind: *provided*, nevertheless, that every traveller shall be allowed to bring into the country free of duty 200 grammes of tobacco or 100 cigarettes or 25 cigars, if some of the packet or box in which the same is contained has been used;

(*b*) samples, provided they are not such as can be sold as merchandise;

(*c*) samples of the products of the soil of the Sudan, or Egypt, provided the value of the whole consignment does not exceed £E10;

(*d*) gold or silver money (except coins of any metal which are no longer current in any country and have a value greater than their nominal face value by reason of their rarity or antiquity);

(*e*) gold or silver bullion;

(*f*) provisions and stores consigned from abroad for shipment on board of some particular ship in a Sudan harbour and intended for use or consumption on board the same ship elsewhere than in the Sudan;

(*g*) printed books, pamphlets, magazines, newspapers, and other printed documents.

Wrecked goods are also exempt from the payment of import and export duties under certain conditions, as also (subject to special regulations) are foreign goods which are transhipped in the Sudan, or which pass in transit through the Sudan to a destination outside Egypt and the Sudan. Exemption from import duties is also accorded in respect of certain personal effects of persons who come to the Sudan for the first time for the purpose of establishing a residence there.

Subject to certain regulations, goods imported into the Sudan from Egypt are exempt from import duty.

If goods, of which the country of origin is Egypt or the Sudan, after being exported to a foreign country are brought back into the Sudan, they shall be subject to import duty like goods of foreign origin, unless it is proved by the production of a certificate from the Customs authority of the port to which they were originally consigned that they have not been taken out of bond there. If any goods be exported abroad without any drawback or refund of the duties already paid (if any) being obtained, and be there repaired or altered, and notice of such exportation be given at the time thereof to the Director of Customs, then upon re-importation such goods shall be liable to import duty only on the cost of the repairs or alterations together with freight and all charges inwards and outwards.

Valuation of Goods for Tariff purposes.—The Ordinance empowers the Director of Customs to cause the value of the principal articles of commerce imported at the various Customs stations to be from time to time determined, and such valuations from time to time to be revised, and for that purpose it shall be lawful for him from time to time to summon a conference of such of the principal merchants engaged in the trade of the said articles as he may think fit in order that he may consult with them for the purpose of settling or revising a tariff of the value of the said principal articles. When settled, such tariff shall be officially published and shall come into force and be binding on the Director and all other persons, provided always that no such tariff shall remain in force for more than twelve months from the date of its official publication.

Declarations on import and export.—The Ordinance contains provisions respecting the form of declaration which must be presented on the import into and export from any Customs station of any goods, whether liable to duty or not, and gives particulars as to the contents of such declaration and the various documents (invoices, assurance policies, bills of lading &c.) which must be presented with the declaration. The value

of the goods, to be stated in the Customs declaration, is the price of the goods at the place of purchase, with the addition of the cost of transport to the Customs station, the charges for insurance, and all other charges and expenses. Goods included in a Valuation Tariff shall be described in the declaration by the name given them in such Tariff. The Customs Department shall not be bound to accept the value of goods as shown by the invoices &c., and, in case of uncertainty as to the true value, the goods may be valued by the Customs valuer. If the merchant refuses to pay on the Customs valuation, the Department is empowered to take the duties in kind, if such a course is not impracticable. Consignees are allowed to examine the contents of packages consigned to them before presenting their declarations in respect of such packages.

Drawback.—When any foreign goods capable of being easily identified, which have been imported into the Sudan and upon which Customs duties have been paid to the Sudan Customs on import, are re-exported abroad, the difference between the amount of the import duties already paid on the goods and the amount of the export duties which would be payable if the goods were of native origin shall be repaid, provided that the re-exportation be effected within six months from the date of importation as shown by the records of the Customs Department.

FALKLAND ISLANDS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

IMPORT DUTIES.

Articles.	£	s.	d.
Spirits not exceeding the strength of proof as ascertained by Sykes' hydrometer, and in proportion for any greater strength than strength of proof, per gallon	0	15	0
Wine in casks, per gallon	0	2	0
Wine in reputed quart bottles, per dozen	0	4	6
Wine in reputed pint bottles, per dozen	0	2	3
British wines and all other unenumerated and unexempted beverages not liable to duty as spirits in reputed quart bottles	0	3	0
Malt liquor, mum, spruce, cider and perry, in casks, per gallon	0	0	6
,, in bottles, per dozen reputed quarts	0	1	0
,, in bottles, per dozen reputed pints	0	0	6
Cigars, per lb.	0	5	0
Cigarettes, cut and manufactured tobacco, and snuff, per lb.	0	3	0
All other unexempted tobacco ... per lb.	0	2	0

An order by the Governor in Council, dated 13th June, 1904, provides that from and after 13 June, 1904, there shall be charged a duty of 10s. in respect of every seal skin imported into the Falkland Islands for the purpose of transhipment or exportation, as to which the Governor-in-Council shall not grant a certificate that he is satisfied that such skin was not taken in the months of November, December, January, or February, and a duty of 1s. in respect of every other seal skin imported into the Colony.

EXEMPTIONS.

Perfumed spirits and cologne water, lemonade, ginger ale, ginger beer, soda water, potash, and all other mineral waters; all articles imported or taken out of bond for the use of the Governor of the colony and for the use of His Majesty's Army and Navy; if any articles are imported, duty paid, by the Governor, Military and Naval departments and messes the duty shall be refunded out of the Treasury on certificate of the competent authorities; naphtha or methylic alcohol in its crude state and not fit for use as a potable spirit or for admixture with a potable spirit; tobacco forming an ingredient in sheep wash or hop powder manufactured in bond in the U.K.; official goods for the *bonâ fide* use of consulates of foreign countries in which a similar privilege is accorded.

EXPORT DUTIES.

Articles.	£	s.	d.
Hides ... Each	0	0	3
Living sheep, and sheep skins ... ,,	0	0	0½
Wool ... per lb.	0	0	0 1/20
Whale oil ... barrel of 40 galls.	0	0	3

The above export duties are applicable only to produce raised within the limits of the Colony.

GIBRALTAR

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

IMPORT DUTIES.

	£	s.	d.
Liqueurs or cordials, irrespective of strength ... gall.	0	4	0
Malt liquors ... ,,	0	0	0½
Spirits or strong waters, of any strength not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof ... gall.	0	4	0

A similar duty shall be payable whether the spirits introduced are for the purpose of being infused into liquids of any kind, or not.

No sugar or syrup or any glutinous or saccharine or other matter or thing shall be mixed or added to any spirits whereby the gravity thereof shall be increased, or so as to prevent the strength thereof from being ascertained by Sykes' hydrometer, under a penalty not exceeding 1,250 pesetas. All spirits so mixed or added to shall also be forfeited.

All spirits, the introduction of which is not hereby forbidden, that may be introduced for the purpose of being infused into liquors of any description or for making infusions of any kind, shall be liable to pay the same duty as other spirits admitted for consumption in Gibraltar.

	£	s.	d.
Tobacco, cigars, cigarettes, and snuff ... lb.	0	0	2
Wines, in ordinary wine bottles ... doz.	0	1	0
,, in other vessels ... imp. gall.	0	0	4
All other articles ...	Free.		

PROHIBITIONS AND RESTRICTIONS.

SCHEDULE C.

No spurious liquors of any kind, as defined by this Ordinance, shall be introduced or kept for consumption in Gibraltar, or for infusion into wines, spirits, or malt liquors, and any person so introducing or keeping such spurious liquors shall be liable for every such offence to a penalty not exceeding 2,500 pesetas.

Deleterious ingredients.—Cocculus indicus, chloride of sodium, otherwise common salt, copperas, opium, Indian hemp, strychnine, tobacco, darnel seed, extract of logwood, salts of zinc or lead, alum, and any extract or compound of any of the above ingredients, or any spurious liquors as defined by this Ordinance.

It shall be lawful for the Governor, with the previous consent of the Secretary of State, by a rule made for that purpose, from time to time to add to the schedule to this Ordinance annexed marked C any ingredient which may be deemed to be deleterious to health, and to remove any ingredient from the said schedule, and to revoke or alter any rule or rules previously made by the Governor in manner aforesaid.

Every such rule shall be published in the *Official Gazette*, and shall take effect at the expiration of seven days from the date of such publication or at any later date mentioned in the rule, and shall have effect as if it were enacted in this Ordinance.

The following articles shall not be imported into Gibraltar except with the express leave of the Collector in less quantities than—

(i.) Wine—One dozen bottles in each separate package or six gallons in bulk.
(ii.) Spirits—Ten gallons.
(iii.) Beer—One dozen bottles or one firkin in bulk.

HONG KONG

MONEY, WEIGHTS AND MEASURES.

1 dollar (100 cents) = 2s. 1d. nominal value.

WEIGHTS AND MEASURES.—Same as Great Britain.

Ordinance (No. 27 of 1901; as amended by Resolution of March 16, 1911), and which provides for the collection of duties upon intoxicating liquors imported into, or distilled, made or prepared in the Colony,* as follows:—

Articles.		Rates of Duty. Dols.	
Brandy and liqueurs	per gall.	4	20
Whiskey and gin	,,	3	00
Rum and other spirituous liquors	,,	1	50
Champagne and other sparkling wines	,,	3	00
Port, sherry and madeira	,,	2	40
All other still wines—			
In bottle	,,	1	50
In wood	,,	1	20
All other intoxicating liquors, excepting spirits of wine and native wines and spirits	,,	0	24
Spirits of wine and arrack	,,	3	00

* Including the New Territories as defined by the "New Territories (Extension of Laws) Ordinance, 1900."

Native wines and spirits—

(*a*) 0.30 cents a gallon on the native liquors known as Liu Pun and Sheung Ching and on the following sweetened, prepared and medicated wines:—

No Mai Tsau, Hak No Mai, Mau Kan, Yuk Lan, Ning Mun Tsau, Tsing Mui, Muk Kwa, San Fung, Wu Tau, Shüt Li Tsau, Shan Kat, Lung San Tsau, Tei Kuk, Sam Pin, Tit Ta, Fung Shap and Wai Shang.

All such liquor shall contain not more than 25% of alcohol by weight.

(*b*) 0.40 cents a gallon on the native liquor known as Sam Ching, containing not more than 35% of alcohol by weight.

(*c*) 0.50 cents a gallon on the native liquor known as Fa Tsau and on the following sweetened, prepared or medicated wines:—

Ng Ka Pei, Mui Kwai Lo, Sz Kwok Kung, Fu Kwat Muk Kwa, Yan Chan Lo, and Ko Leung Kon.

All such liquors shall contain not more than 45% of alcohol by weight.

(*d*) 0.70 cents a gallon on the native liquor known as Fan Tsau, if containing 50% or under of alcohol by weight, with the addition of two cents for every 1% between 50% and 55% of alcohol by weight.

(*e*) 1.00 a gallon with the addition of eight cents for every 1% above 55% of alcohol by weight on any native liquor containing above 55% of alcohol by weight.

(*f*) 0.05 cents per gallon on all native liquor distilled in the New Territories, not including New Kowloon and the Island of Chewng Chau, for consumption in the said Territories.

(3) On intoxicating liquors other than spirits of wine, arrack and native wines and spirits, imported into, distilled, made or prepared in the Colony above proof strength there shall be paid an additional duty of four cents for every degree above proof in the case of brandy, 3 cents for every degree above proof in the case of whisky, and 2 cents for every degree above proof in the case of any other liquor.

It shall be lawful for the Legislative Council at any time by resolution to alter or amend all or any of the foregoing duties.

NOTE.—The term "gallon" is held to mean the imperial gallon or 6 reputed quart bottles or 12 reputed pint bottles.

In the case of Chinese wines and spirits, 7½ catties shall be deemed to be the equivalent of the imperial gallon.

The master, owner or agent of any ship by which dutiable liquors are imported must within four hours, or as soon thereafter as the office of the Superintendent of Imports and Exports be open, furnish to the Superintendent a true and correct statement of all dutiable liquors imported therein.

No person may import or export dutiable liquors, or denatured spirits, except into and from such ports or places of the Colony as may be specified by the Governor and notified in the "Gazette."

PROHIBITION.

The importation and circulation is prohibited of all kinds of copper or bronze coins (other than those specified in the Order-in-Council of Feb. 2, 1895), and Chinese cash in the Colony. (Ordinance No. 11 of 1912.)

MALTA

MONEY.—Same as Great Britain.

(Ordinance No. 14 of 1914.)

DUTIES ON IMPORTS.

NOTE.—Duties will be levied according to the Maltese weights and measures, *i.e.*, Caffiso=4½ imp. galls.; Salma=1 imp. quarter; Cantar=175 lbs. avoirdupois; Rotolo = 1·745 lbs. avoirdupois.

Articles.	Import Duties. s.	d.
Beer: Containing more than 1 % of proof spirit.....per Imperial gallon	0	4½
Containing not more than 1% of proof spirit .....per Imperial gallon	0	1
[The duty on beer is levied on every hogshead (54 gallons), English barrel (36 gallons), kilderkin (18 gallons), firkin (9 gallons) as if the said casks contained 48, 32, 16 and 8 gallons respectively, unless the importer prefers to have the actual quantity of beer gauged, in which case the beer shall be gauged and charged on the actual quantity imported, and an allowance of 5 % shall be made for waste liquid.]		
Bullocks and other animals of the kind.....per cantar, or fraction not less than 1lb. in proportion	4	0
Grain: Wheat .....per salma	10	0
Indian corn ..... ,,	6	0
Barley ..... ,,	4	0
Saggina ..... ,,	3	0
Other inferior grains ..... ,,	5	0
Wheat, Indian corn, barley, or other inferior grain, if damaged so as to be unfit for the food of man (commonly called frumentazzo) .....per salma	2	0
Manufactured: Including all kinds of manufactured grain or preparations containing manufactured grain.....per cantar	6	0
Manufactured grain, if damaged so as to be unfit for the food of man .....per cantar	2	0
Horses .....per head	20	0
Malt.....per cantar	5	0
Meat (beef or mutton), fresh, frozen or preserved, other than meat preserved by salt only.....per cantar	10	0
Mules .....per head	20	0
Store rent for malt (payable only once) .....per cantar	0	2
Methylated spirits, if denatured to the collector's satisfaction per Imp. gallon	1	0
Cotton-seed oil, or other seed oil containing any mixture of cotton-seed or other seed oil .....per caffiso	1	0
Other oils, with the exception of oils used as medicine, and of linseed oil and other oils intended for industrial purposes, being unfit for the food of man .....per caffiso	0	6
Petroleum .....per Imp. gallon	0	1
Potatoes.....per cantar	0	10
Pulse: Beans, caravances, chickpeas, kidney beans, lentils, lupins, peas and vetches and flour of pulse.....per salma	2	0
NOTE.—The duties payable by the salma on pulse (except large Sicilian beans), to be charged by the strike measure. The duties on large Sicilian beans to be charged by the heap measure.		
Saccharin: Including mixtures containing saccharin and substances of a like nature or use.....per oz.	1	3
NOTE.—Subject to such restrictions as to importation, warehousing and release as may be imposed by the Governor by regulation.		
Seeds: Carob-beans and cotton-seed .....per cantar	0	6
Sheep ..... ,,	4	0
NOTE.—The word "sheep" includes ram, ewe, wether and lamb.		
Spirits or strong waters of any strength not exceeding the strength of proof by Sykes' hydrometer (London proof), and so in proportion for any strength greater than that of the said proof .....per Imperial gallon	5	0
NOTE.—Spirits and strong waters, whether perfumed or not, though mixed with any ingredient or ingredients and thereby coming under some other designation, shall be deemed to be spirits and be liable to duty as such.		
Spirits: Methylated .....per gallon	1	0
NOTE.—Spirits shall be deemed to be "methylated" provided that such spirits contain 10 % of wood naphtha and half of 1% of pyridine-bases, and the Collector of Customs is satisfied that they are not potable.		
Sugar: Refined .....per rotolo	0	0¼
Raw ..... ,,	0	0·06
Tobacco: Manufactured—Cigars or cigarettes .... ,,	1	9
Cavendish or negro-head ..... ,,	1	2¾
Other manufactured tobacco..... ,,	1	2
Snuff: Containing more than 13 % of moisture .... ,,	1	0¼
Not containing more than 13% of moisture..... ,,	1	3¼
Unmanufactured ..... ,,	0	3½
Varnish containing spirit.....per Imperial gallon	1	0
NOTE.—Varnish containing spirits shall be deemed to be varnish for duty purposes, provided that it contains 10 % of wood-naphtha and half of 1 % of pyridine-bases and the Collector of Customs is satisfied that it is not potable. Where, in special cases, the Collector of Customs is satisfied that for trade reasons there are serious objections to the admixture of pyridine-bases with varnish, he may sanction the substitution of not less than 10 % by weight of shellac or other resin.		
Vinegar .....per Maltese barrel	2	0
Wine:		
Imported in casks not exceeding 15·2 % of alcohol in 100 parts of liquid at 62° F. .....per Maltese barrel	3	0
Imported in casks not exceeding 16·2 % of alcohol in 100 parts of liquid at 62° F. .....per Maltese barrel	7	11
Imported in casks not exceeding 17·2 % of alcohol in 100 parts of liquid at 62° F. .....per Maltese barrel	12	10
Imported in casks not exceeding 18·2 % of alcohol in 100 parts of liquid at 62° F. .....per Maltese barrel	17	10
Imported in casks not exceeding 19·2 % of alcohol in 100 parts of liquid at 62° F. .....per Maltese barrel	22	9
Imported in casks not exceeding 20·2 % of alcohol in 100 parts of liquid at 62° F. .....per Maltese barrel	27	8
Imported in casks not exceeding 21·2 % of alcohol in 100 parts of liquid at 62° F. .....per Maltese barrel	32	8
Imported in casks not exceeding 22·2 % of alcohol in 100 parts of liquid at 62° F. .....per Maltese barrel	37	7
Imported in casks not exceeding 23·2 % of alcohol in 100 parts of liquid at 62° F. .....per Maltese barrel	42	6
Imported in casks exceeding 23·2 % of alcohol in 100 parts of liquid at 62° F.....per Maltese barrel	47	6
Wine imported in bottles shall pay an additional duty, viz:		
Sparkling.....per Maltese barrel	28	6
Still .... ,,	9	6

MAURITIUS

MONEY, WEIGHTS AND MEASURES.

1 Rupee (100 cents)=1s. 4d.

Weights and Measures:—The metrical system has been adopted.

The equivalent of the £ sterling shall be Rs. 15; and with regard to the value of goods expressed in the currency of other countries in which a gold currency prevails, the rate of exchange shall be as follows: for France and French Colonies, Switzerland and Belgium the equivalent of the £ sterling to be 25 frs.; for Germany 20 marks; for Italy 25 lire; for Austria, Holland and Java 12 florins; for Norway and Sweden 18 kroner; for the United States and Canada 5 dollars.

[Ord. No. 14. Assented to 10th December, 1908.]

IMPORTS.

	Articles.		Rates of Duty. Rs.	c.
	Alcohol and spirits of wine (see spirits)			
1	Alcohol denatured	per litre	0	10
2	Ale, beer, porter, cider and perry:			
	In casks	per hectolitre	9	50
	In bottles, Per doz. bottles, each bottle not to exceed 1 litre		1	50
	,, Per doz. bottles, each bottle not to exceed 5 decilitres		0	75
	Almonds (see under nuts).			
3	Anchors and grapnels	100 kilos.	2	00
4	Animals: Dogs	per head	10	00
	Horses and mules	,,	2	50
	Cattle and oxen	,,	1	00
	Goats, sheep and pigs	,,	0	50
	Asses	,,	1	00
	Ponies	,,	2	00
	Other live-stock, except poultry and birds	,,	0	12
	Frozen meats of all sorts	100 kilos.	0	18
5	Animal charcoal	,,	0	04
6	Arrowroot	,,	3	30
7	Asphaltum and bitumen	,,	0	20
8	Bacon, hams, sausages and tongues (not tinned)	,,	10	00
9	Bags—pockets, jute and calico (empty)	100 pockets	1	00
	Straw pockets	100 bags	0	20
	Vacoa bags	,,	0	40
	Gunny and other sorts	,,	1	50
	Jute of 100 kilos	,,	2	00
10	Bark and dye wood	100 kilos.	1	32
	Barley (common) (see grain).			
11	,, pearl	,,	3	50
	Beans (see grain).			
12	Beef, pork and tongues (salted)	,,	2	40
	Beer (see ale).			
13	Biscuits (ships' not sweetened or fancy)	,,	1	32
	Bitumen (see asphaltum).			
	Blue Prussian (see indigo).			
14	Blocks, fire, for boilers or paving	100	0	30
	Bran (see grain).			
15	Brassware	*ad val.*	15	%
16	Bread	100 kilos.	1	32
17	Bricks and tiles	100 bricks or tiles	0	15
18	Brimstone and sulphur, rolls refined	100 kilos.	0	04
19	Bungs and corks	100	0	10
20	Butter (animal and vegetable)	100 kilos.	6	00
21	Camphor: Crude	,,	11	00
	Refined and in powder	,,	15	00
22	Candles: Wax	,,	12	00
	Other sorts	,,	4	00
23	Canvas	,,	4	00
24	Caps (percussion)	1,000 caps	0	30
25	Capsules (bottling)	100 capsules	0	15
26	Cardamoms (common)	100 kilos.	5	00
	,, (small)	,,	50	00
27	Cards, playing	*ad val.*	50	%
28	Cartridges: Empty	100 cartridges	0	50
	Loaded	,,	1	00
29	Casks, empty, new or old	cask	0	66
30	Cement	100 kilos.	0	40
	Cider (see ale).			
	Cinnamon (see spices).			
31	Charcoal	,,	0	12
32	Cheese	,,	6	00
	Chillies (see spices).			
	Chocolate (see cocoa).			
33	Choorah	,,	1	00
	Cloves (see spices).			
34	Clay, pipe and fire	,,	1	00
35	Coals, coke and patent fuel	,,	0	07
36	Cocoa and chocolate (unsweetened)	,,	16	00
37	Cocoanuts	100 cocoanuts	0	10
38	Cocoline and cocotine (see under Hogslard).			
39	Coffee (raw)	100 kilos.	8	00
	Coir fibre (see fibre).			
40	Copper, old	,,	4	00
	Copper (red), sheets, bars, bolts, nails, nuts, pipes, rivets and washers	100 kilos.	12	00
	,, (yellow), sheets, bars, bolts, nails, nuts, pipes, rivets and washers	100 kilos.	6	00
41	Copra or Poonac	,,	0	12
42	Cordage or rope: Coir	,,	2	40
	,, oiled	,,	5	00
	Hemp	,,	2	64
	,, oiled	,,	6	50
	Manilla and others	,,	6	50
43	Cotton: Wool	100 kilos.	2	30
	Wadding	,,	4	50
	Waste	,,	2	40
	Cutch (see gambier).			
44	Detonators	100	0	75
	Dholl (see grain).			
	Dye wood (see bark).			
45	Dynamite	100 kilos.	17	00
46	Eggs	100	0	30
47	Enamelled ware	*ad val.*	20	%
48	Felt sheeting	100 sheets	0	75
49	Fibre of all sorts	100 kilos.	4	00
50	Firewood	cubic metre	0	18
51	Fireworks	*ad val.*	25	%
52	Fish: Dried or salted	100 kilos.	1	00
	Pickled	,,	1	60
53	Fruits: Dried	*ad val.*	20	%
	(Fresh) and vegetables (fresh)	100 kilos.	0	60
54	Gambier or cutch	,,	4	00
55	Gandia	kilo.	40	00
56	Ghee	100 kilos.	6	00
	Ginger, dry (see spices).			
57	Glass: Bottles, empty ordinary	per 100 bottles	0	12
	Special for ærated water whether plain or decorated	per 100 bottles	0	15
58	Glue	100 kilos.	4	00
59	Grain: Rice	,,	0	62 40/165
	Lentils	,,	0	67 60/165
	Dholl	,,	1	14
	Beans, emberic, peas	,,	1	20
	Barley in husk	,,	1	25
	Grain and oats	,,	1	32
	Bran and maize	,,	0	96
	Wheat	,,	0	72
	Wheat flour, pollard, and maize flour	,,	0	94
	Grapnels (see anchors)			
60	Grease, cart	,,	1	50
61	Gum: Arabic (not powdered)	,,	3	00
	Copal, raw	,,	2	00
62	Gunpowder: Sporting	,,	10	00
	Blasting	,,	1	50
	Hams (see Bacon).			
63	Hay and straw	,,	0	20
64	Hemp, undressed	,,	3	30
65	Hessian cloth	100 yards	0	72
66	Hides: Raw and salted	100 kilos.	4	00
	Tanned	,,	6	00
67	Hogs lard	,,	5	00
	Cocoline, cocotine	,,	5	00
68	Honey	hectolitre	3	60
69	Horns	100 horns	0	10
70	Horse hair	100 kilos.	6	60
71	Vegetable hair	,,	3	00
72	India rubber and caoutchouc	,,	25	00
73	Indigo, Prussian blue, ultramarine blue	kilo.	2	00
74	Iron, wire netting and galvanized wire netting	100 kilos.	4	00
	Iron, pig	,,	0	30
	Iron bars, hoops, pipes, wire, nails, plates, sheets, rigging, nuts, bolts, rivets, washers, and tubes, &c., galvanized	100 kilos.	1	50
	Not galvanized	,,	1	00
75	Iron pipes with or without flanges	,,	1	00
76	Lead, sheets and pipes	,,	2	00
77	,, shot	,,	5	00
78	Leather, sole	,,	10	00
	Lentils (see Grain).			
79	Lime	,,	0	25
80	(i). Machinery or apparatus, by whomsoever imported, for the manufacture of sugar, rum, aloe-fibre, pistachio oil, or for the preparation of tea, vanilla pods, or of any such other produce of the Colony which may be added to this item by Proclamation of the Governor in Executive Council	1,000 kilos.	1	32
	(ii). Parts of machinery or apparatus, when imported by or on behalf of the local manufacturer or the owner of a mill—for the manufacture of sugar, rum, aloe-fibre, pistachio oil, or for the preparation of tea, vanilla pods, or of any such other produce of the Colony which may be added to this item by Proclamation of the Governor in Executive Council	1,000 kilos.	1	32
	Ditto, when the crane is used	,,	2	32
81	(i) Manures and fertilizers of all sorts, when imported for use in the Colony	100 kilos.	0	10
	(ii) Fish and other substances condemned by the Sanitary Authority or the Customs Sanitary Inspector as unfit for human food, which may be used as manure or as a fertilizer	100 kilos.	0	04
	(iii) Disinfectants: The following substances when imported for the purpose of being used as disinfectants in the Colony: *a.* Bichloride of mercury; *b.* Carbolic acid; *c.* Chloride of lime; *d.* Permanganate of potash; *e.* Sulphuric and Hydrochloric acid; *f.* Copper sulphate; *g.* Sulphate of iron; *h.* Formaline; *i.* Creoline; *j.* Lysol; *k.* Boric acid; *l.* Izal; and any other substance which may by Proclamation of the Governor in Executive Council be added to this list	100 kilos.	0	05

Articles.	Rates of Duty. Rs.	c.
(iv) The following substances when imported for use in local manufactures: *a.* Sulphate of lime; *b.* Silicate of Soda; *c.* Caustic soda; *d.* Hydrochloric acid; *e.* Carbonate of ammonia; *f.* Muriate of ammonia; *g.* Sulphuric acid; *h.* Ether; *i.* Salts of Baryta; *j.* Carbonate of soda; *k.* Bloomer; *l.* Phosphoric acid; *m.* Precipitate phosphate; *n.* Carbonic acid; *o.* Caustic potash; *p.* Chloride of potassium; *q.* Carbonate of potassium; *r.* Hydrosulphite powder (blankit); and any other substance which may, by Proclamation of the Governor in Executive Council be added to the list ....100 kilos.	0	05
(v) Substances imported by Agriculturists to be used in the destruction of animals, vermin, insects or other parasites prejudicial to agriculture....100 kilos.	0	05
82 Margarine or other substitutes for butter .... ,,	6	00
83 Matches: In boxes not exceeding 50 matches ....per gross	1	50
In boxes not exceeding 100 matches .... ,,	3	00
And a proportional duty on boxes containing more than 100.		
84 Molasses and treacle ....100 kilos.	1	50
85 Nuts: Areca .... ,,	6	00
,, (boiled) .... ,,	10	00
Almonds, hard shell .... ,,	4	00
,, soft shell .... ,,	5	00
Barcelona and Brazilian .... ,,	5	00
Gall.... ,,	3	00
Pistachio .... ,,	1	50
Walnuts and all other nuts in the shell .... ,,	5	00
Nutmegs (see spices).		
86 Oakum .... ,,	4	00
Oats (see grain.)		
87 Oils: Castor, gingely, mustard, colza, pistachio.... ,,	5	00
Cocoanut (when not imported from the Oil Islands.) hectolitre	2	00
,, (when imported from the Oil Islands) .... hectolitre	0	07 20/100
Linseed .... ,,	3	00
Neatsfoot .... ,,	5	00
Olive or any other salad oil, in cases....per case, not exceeding 12 litres.	1	00
In casks and demijohns ....hectolitre	9	00
Petroleum* .... ,,	4	80
Petrol spirits .... ,,	6	00
All other oils (except perfumed) .... ,,	4	00
88 Opium: Crude ....kilo	40	00
Refined .... ,,	50	00
89 Paper, cigarette, any brand or mark and muslin or tissue paper in any shape or form ....*ad val.*	25	%
Peas (see grain).		
Pepper, unground (see spices).		
Petrol spirits (see oil).		
Perry (see ale).		
90 Pitch and coal tar ....100 kilos.	0	70
91 Plaster of Paris .... ,,	5	00
Pockets (empty) (see bags).		
Pollard (see grain).		
Poonac (see copra).		
Pork, salted (see beef).		
Porter (see ale).		
Prussian Blue (see indigo).		
92 Rattans .... ,,	0	70
Rice (see grain).		
Rope (see cordage).		
93 Rosin .... ,,	0	90
94 Sago .... ,,	1	20
95 Salt (common) .... ,,	3	00
96 Sand moulding .... ,,	1	00
Sausages (see bacon).		
97 Seeds: Aniseed and Coriander .... ,,	5	00
Gingely, linseed, mustard, metty, millet, poppy and all others ....100 kilos.	2	00
98 Shingles, not exceeding 12" × 5" or 15" × 4" 1,000	3	00
,, ,, 15" × 5".... ,,	4	00
,, larger sizes ....*pro rata*		
99 Shooks, per bundle containing not more than sufficient to make one barrel, cask or tierce (tierçon), and a proportional duty on each bundle containing more than the above quantity ....bundle	0	75
100 Skins, sheep and goat tanned ....100 kilos.	8	00
101 Slates and stones for building and paving 100	0	30
102 Soap (ordinary, not scented) ....100 kilos.	1	75
103 Soda, caustic.... ,,	1	00
104 Solder .... ,,	5	00
105 Spices: Chillies and turmerics .... ,,	4	00
Cinnamon .... ,,	4	50
Cloves .... ,,	6	00
Ginger, dry .... ,,	4	00
Nutmegs (unground).... ,,	6	00
Pepper ,, white .... ,,	19	80
,, ,, black .... ,,	15	20
Tamarinds .... ,,	2	00
106 Spirits, plain or compounded, of any strength not exceeding proof according to Sykes' hydrometer, and a further proportional duty for any greater strength....litre	1	67
Spirits, methylated .... ,,	0	10
Spirits of wine (see alcohol).		
107 Starch....100 kilos.	1	50
108 Steel, unwrought.... ,,	2	75
Stones, for building and paving (see slates).		

*Ord. No. 10 of 1872 defines petroleum (and Ord. No. 54 permits, subject to Regulations, the importation and sale thereof) as Rock oil, Rangoon oil, Burmah oil, any product of them, and any oil made from petroleum, schist, shale, or other bituminous substance and any product of them as (Ord. No. 27 of 1897) gives off an inflammable vapour at a temperature of less than 73 degrees of Fahrenheit's thermometer.

Articles.	Rates of Duty. Rs.	c.
Straw (see hay).		
109 Sugar: Raw ....100 kilos.	2	00
Refined and sugar candy .... ,,	4	50
110 Sulphate: Of iron .... ,,	0	70
Of Copper .... ,,	2	00
Sulphur (see brimstone).		
111 Tallow.... ,,	3	00
Tamarinds (see spices).		
112 Tea ....kilo.	0	60
Tiles (see bricks).		
113 Tin plates and sheets....100 kilos.	2	00
114 Tin slabs.... ,,	11	00
115 Tinctures:		
When not prepared according to formulæ of British Pharmacopœia or French Codex; per litre of any strength not exceeding proof according to Sykes' hydrometer, and a further proportional duty for any greater strength	1	67
116 Tobacco: Manufactured....kilo.	4	00
Unmanufactured, not butted or stemmed.... ,,	2	40
Unmanufactured, butted or stemmed.... ,,	3	00
Grown and produced in any of the Dependencies of Mauritius (unmanufactured) ....kilo.	0	45
Ditto, manufactured .... ,,	0	50
Cigars, cigarettes and snuff .... ,,	5	00
Tongues (see bacon and beef).		
Treacle (see molasses).		
Turmeric (see spices).		
117 Turpentine, commercial spirits of....hectolitre	3	00
118 Twines: Hemp and all sorts ....100 kilos.	2	60
119 Vanilla: Unprepared ....kilo.	2	00
Prepared .... ,,	3	00
120 Varnish (all kinds) ....hectolitre	7	00
Vegetables, fresh (see fruits, fresh).		
121 Vinegar, not exceeding 8° strength, according to Selleron's acidemetre and 18 cts. per degree per hectolitre above 8°..	1	70
122 Wax: Bees ....100 kilos.	8	00
Bottling .... ,,	3	00
Wheat (see grain).		
123 Wines: In casks or in any vessel not being a bottle of one litre or less.... — Rs. 9 per hectolitre on all wines containing 14 degrees of alcohol or less, according to Gay Lussac's alcoholometer. A further duty of R. 1·67 per degree of alcohol per hectolitre and a proportional duty per fraction of a degree on all wines containing above 14 degrees of alcohol, according to Gay Lussac's alcoholometer.		
In bottles, doz. bottles, not exceeding litre one each....	2	00
,, doz. bottles, not exceeding ½ litre each	1	00
24 Wines—Sparkling:		
Champagne and others, doz. bottles. not exceeding two litres....	10	00
Champagne and others, doz. bottles, not exceeding one litre each	5	00
Champagne and others, doz. bottles, not exceeding ½ litre each	2	50
125(i) Articles, not otherwise enumerated, landed from vessels carrying coolies or live animals, being surplus stores or fittings, or from vessels in distress, or wreckage, and sold by public auction on the sale price, shall be liable to *ad val.*	12	%
(ii) All goods, wares and merchandise not otherwise charged with duty, and not mentioned above, or not specially exempted, shall be liable to ....*ad val.*	12	%
(iii) All goods, wares, imported through the parcel post (excepting samples of no commercial value and parcels, the contents of which are of less value than 50 cts., or those, the duty on which, according to their weight or capacity, does not exceed 5 cts.), shall be liable to a landing charge of ....per parcel	0	25

EXEMPTIONS.

1 Ballast when the same consists of sand or stone.
2 Glass bottles, imported full (except fancy bottles or decanters).
3 Instruments and accessories for regimental bands.
4 Regimental plate, cutlery and mess requisites belonging to a regiment.
5 Ice.
6 School materials for the use of free schools.
7 Articles of Civil, Naval, and Military Uniform, or materials for same, intended for the personal use of the importer.
8 Articles for the official use of foreign Consulates.
9 Provisions and stores of every description imported by or issued from bond for the Colonial Government or for the use of His Majesty's ships of war or, under special authority from the Governor, for the ships of war of foreign nations.
10 Wearing apparel (arriving as baggage by steamers, but not by parcel post), luggage, or any instrument intended for professional use, if it be the property of a person coming to the Colony, and for his personal use, and if it arrives within three months before or after the arrival of such person.
11 All goods upon which the full amount of duty shall have been paid on their first importation into Mauritius, legally exported hence and afterwards returned; provided such goods shall be returned within two years from the date of their exportation, and if it be proved to the satisfaction of the Collector of Customs that they are the identical goods exported from Mauritius; and provided the property of such goods continue in the person by whom or on whose account the same were exported.
12 Objects and specimens (animal, mineral and vegetable) illustrative of natural history, including live plants and vegetable productions connected with the study of botany.
13 Animals and goods (except oils, spirits and tobacco) the produce of any of the dependencies of Mauritius.
14 Printed books of general and scientific literature and music.
15 Coin.
16 Seeds and bulbs intended for agricultural and horticultural purposes.
17 Poultry and birds.

18 Goods imported into Mauritius by the proper Naval and Military authorities for the public use of His Majesty's land and sea forces.
19 Goods in transit transhipped direct from vessel to vessel.
20 Sugar, molasses and aloe fibre, the produce of Mauritius, if re-imported within one year.
21 Copper on which duty has been paid on importation, stripped off vessels.
22 Quinine and its simple salts, but not patent drugs containing same.
23 Cinchona and its official preparations as defined in the British and French pharmacopœias.
24 Samples of no commercial value arriving by parcel post.
25 Family photographs not framed.
26 Contents of postal packets of less than 50 cents value, or those, the duty whereon, according to their weight or capacity, does not exceed 5 cents.
27 Private and commercial documents or registers.
28 Medals and decorations offered by any Government or scientific body.
29 Articles re-imported after repairs, upon proof that they were sent from the Colony (duty to be levied on the repairs, value only).

PROHIBITIONS.

Vine plants and cuttings under Ordinance No. 14 of 1882.
Base or counterfeit coin.
Articles of foreign manufacture, and any package of such articles, bearing any names, brands or marks, being or purporting to be the names, brands or marks of manufacturers resident in the United Kingdom.
Indecent, obscene, seditious or inflammatory prints, paintings, books, cards, lithographic or other engravings or other indecent, obscene, seditious or inflammatory articles.
Infected cattle, sheep, or other animals.
Cast-off clothes.
Goods referred to in Articles 14 of the Merchandise Marks Ordinance 1888.
Any animals, birds, reptiles, goods or articles which may be prohibited by Proclamation issued under Ordinance No. 10 of 1905.
The importation, sale and manufacture of white or yellow phosphorus matches (Ord. No. 5 of 1911).

RESTRICTIONS.

The shell of the "tortue de mer" or "green turtle," known as "kahouane" and turtle oil, cannot be landed, removed or imported into Mauritius from any of its dependencies, except in virtue of a special permit issued by the Collector of Customs in Mauritius, Ordinance No. 21 of 1871.

Foreign reprints of copyright works are admitted under His Majesty's Order in Council dated 1st April, 1853, but they are liable to a poundage of 20 per cent. upon their estimated value. Ordinance 24 of 1851 in force from 14th December 1895 by Proclamation dated 13.12.95.

Articles liable to be excluded from the Colony under Chapt. VI. of the Quarantine Regulations made under Ordinance No. 24 of 1901.

[NOTE.—If any goods are imported or brought into Mauritius contrary to any of the prohibitions or restrictions mentioned in the above tables, the same shall be forfeited.]

EXPORTS.

Articles.		Rates of Duty. Rs.	c.
Sugar the produce of Mauritius	100 kilos.	0	30
	(Additional) per 100 kilos.	0	02
Goods exported from bond Goods landed at this port in transit for other ports Goods landed from vessels in distress and re-shipped	1,000 kilos. or per ton metric measure	1	00
Molasses, per cask of 300 kilos. gross and a proportional duty on casks weighing less or more		0	40
Aloe fibre	1,000 kilos.	1	00

CRANE DUES.

		Rs.	c.
For the use of the crane for lifting heavy goods (except in the case of machinery imported and paying duty when the charge is R. 1 per 1,000 kilos.)	1,000 kilos.	2	00

SEYCHELLES ISLANDS

MONEY, WEIGHTS AND MEASURES.

1 Rupee (100 cents) = 1s. 4d.

Weights and Measures.—The metrical system has been adopted.

An Ordinance to amend and consolidate the Customs tariffs on Imports and Exports (No. 3, assented to 16 April 1913).

Be it enacted by the Governor of the Colony of Seychelles with the advice and consent of the Legislative Council thereof, as follows:—

1. The laws mentioned in Schedule A hereunto appended are hereby repealed.

2. Instead of the Customs Import and Export duties payable under the laws referred to in the preceding Article, there shall be levied the several Customs duties set forth in Schedules B, E, and F hereunto appended.

3. The goods enumerated in Schedule C of this Ordinance shall be exempted from Customs duties.

4. (1) For the purpose of levying the *ad valorem* Customs duties on the value of goods coming from countries in which a gold standard of currency prevails, the rate of exchange with regard to the value of such goods expressed in the currency of such countries shall be fixed as set forth in Schedule D.

(2) Provided that it shall be lawful for the Governor in Executive Council on or before the 31st December in every year, by Proclamation to amend Schedule D of this Ordinance and to alter the rate of exchange at which the value of goods coming from any or all of the countries in which a gold standard of currency prevails, shall be declared for the purpose of levying the *ad valorem* Customs duty thereon in virtue of and under this Ordinance or any Ordinance hereafter to be passed.

5. (1) It shall be lawful for the Governor in Executive Council, upon the report of the Collector of Customs, to remit or refund the whole or any portion of the duties set forth in Schedule B of this Ordinance in case of any goods imported under special circumstances, or for any object or enterprise beneficial to the Colony.

(2) Provided that whenever any goods upon which the whole or any portion of the Customs duties have been remitted or refunded under the preceding section shall be sold, the person selling the same shall be bound under penalty of a fine not exceeding one thousand rupees (Rs. 1,000) to apprise the Collector of Customs of the quantity, weight, description, and value of such goods and shall, at the same time, pay into the hands of the Collector the amount of Customs duties leviable or remaining due on the sale price of the said goods.

6. The Governor in Executive Council may by notice published in the Gazette add to or amend Schedules B, C, E and F of this Ordinance.

Provided that any such addition or amendment shall be laid before the Legislative Council at its next meeting who may by way of resolution confirm, amend or disallow the same.

7. All export duties royalty and Harbour dues shall be paid to the Treasurer and Collector of Customs, and no vessel containing any of the substances mentioned in Schedule E hereunto appended shall receive a clearance until such duties have been paid, unless otherwise authorized by the Governor.

8. This Ordinance may be cited as "The Customs Tariff Revision Ordinance, 1913."

SCHEDULE A.

(SECTION 1.)

No. of Law.	Title.	Extent of Repeal.
Ordinance No. 37 of 1903	To revise the Customs Tariff and to fix the rate of exchange for the purpose of levying *ad valorem* duties	The whole
Ordinance No. 1 of 1905	To amend the law relating to Customs (Import) duties on certain articles	,,
Ordinance No. 8 of 1906	To amend the law regarding the export duty upon guano	,,
Ordinance No. 11 of 1906	To levy an export duty on Mangrove bark	The whole
Ordinance No. 8 of 1908	To levy an export duty on Cinnamon bark	,,

SCHEDULE B.

Description of Goods.		Rate of Duty. Rs.	Cts.
1 Ale, beer, porter, cider and perry:—			
In casks	hectol.	10	00
In bottles, dozen bottles, each bottle not to exceed one litre		1	50
In bottles, dozen bottles, each bottle not to exceed five decilitres		0	75
2 Animals—Dogs (imported from the United Kingdom), horses, ponies, donkeys and mules	head	3	00
3 Dogs imported from elsewhere	,,	8	00
4 Bags (empty, new or old), Gunny, Vacoa, Madagascar, or of any other straw	bag	0	03
5 Biscuits (ships, not sweetened or fancy)	100 kil.	1	25
6 Bacon, hams, sausages and tongues, not in tins	,,	7	00
7 Bran, pollard, oats and gram	,,	0	75
8 Beans and peas (not tinned)	,,	1	25
9 Barley and wheat (in bags or casks)	,,	0	50
10 Boilers, vats, cisterns and tanks (not forming component parts of machines or machinery)	gall. of cap.	0	05
11 Bottles (empty of all sizes except fancy bottles or decanters)	bottle	0	01
12 Butter and margarine	100 kil.	6	50
13 Beef and pork, salted (not in tins)	,,	3	50
14 Casks (empty, old or new)	cask	0	05
15 Cement	100 kil.	1	00
16 Cheese	,,	7	00
17 Coals, coke and patent fuel	1,000 kil.	1	00
18 Coffee	100 kil.	6	00
19 Dholl and lentils	,,	0	60
20 Gandia	kil.	40	00
21 Machinery or apparatus (and the component parts thereof) for the manufacture of sugar, rum, fibre, essential oils, coprah, citrate of lime; for the preparation of vanilla, guano or rubber; or machinery and apparatus used for motor boats or lathes	*ad val.*	3	%
DEFINITION.—Machinery, *i.e.* prime movers and component parts thereof, including boilers and component parts thereof; does not include machinery worked by manual or animal power. The component parts of machinery are those articles which, owing to their shape or to other special quality, are not adapted for any other purpose.			
22 Opium: Crude or refined	kil.	60	00
23 Pianos	each	35	00
24 Pitch	100 kil.	1	50
25 Rice	,,	0	75
26 ,, paddy	,,	0	50
27 Salt	,,	1	00
28 Spirit, plain or compounded, of any strength not exceeding proof, according to Sykes' hydrometer, and a further proportional duty for any greater strength	litre	1	50

Description of Goods.	Rate of Duty. Rs.	Cts.
Spirit "Eau de Cologne" .....litre	1	00
,, Methylated ..... ,,	0	25
,, Perfumed ..... ,,	1	50
29 Shooks, per bundle containing not more than sufficient to make one barrel, cask, or tierce .....bundle	0	05
30 Sugar, refined, and sugar candy.....100 kil.	5	00
,, other than refined and sugar candy..... ,,	2	00
31 Tar, coal ..... ,,	2	00
,, Stockholm ..... ,,	3	00
32 Tea .....kil.	0	25
33 Tobacco: Manufactured ..... ,,	3	00
Unmanufactured ..... ,,	2	50
Cigars, cigarettes and snuff ..... ,,	3	00
34 Turmeric .....100 kil.	3	00
35 Wheat, flour..... ,,	1	00
36 Wines: In casks .....hectol.	9	00
A further duty of Rs. 3 per degree or fraction of a degree of alcohol, and per hectolitre, above 16 degrees, according to Dujardin Salleron's ebulliometer, contained in wines of the proper strength and nature, whatever be the country of their origin.		
Wines in bottles: dozen bottles, each bottle not to exceed 1 litre.....	2	00
,, ,, dozen bottles, each bottle not to exceed 5 decilitres	1	00
,, ,, dozen bottles, each bottle not to exceed 2½ decilitres	0	50
,, in any vessel whatsoever not being a cask or a bottle, of one litre or less .....litre	0	09
And a further duty of R. 0.03 per degree or fraction of a degree of alcohol, and per litre, above 16 degrees, according to Dujardin Salleron's ebulliometer, contained in wines of the proper strength and nature, whatever be the country of their origin.		
,, Champagne (and other sparkling wines):		
Bottle, exceeding 1 litre, but not exceeding 2 litres	0	60
Bottle, not exceeding 1 litre	0	30
Half bottle, not exceeding 5 decilitres	0	15
Quarter bottle, not exceeding 2½ decilitres	0	08
37 Articles of millinery (articles de mode), *i.e.* bonnets; hats for ladies trimmed or untrimmed; braids, trimmings, embroidery, ribbons, entre-deux (insertions), artificial flowers, feathers; collars, and cuffs for ladies; clasps and buckles (metal); cotton or silk lace; veils and nets, shall be liable to an *ad valorem* duty of	8	%
38 All goods, wares and merchandise, not otherwise charged with duty, and not mentioned above or specially exempted, shall be liable to an *ad valorem* duty of	12½	%

SCHEDULE C.

EXEMPTIONS.

1 Animals and other live stock, except such as are enumerated under Schedule B.
2 Animal charcoal
3 Articles of civil, naval and military uniforms, intended for the personal use of the importer; also articles imported by the clergy for use in or decoration of a church, but not for sale.
4 Ballast, when the same consists of sand or stone.
5 Printed books (exclusive of account-books, stationery, albums of any description, visiting cards, pictorial post cards and cards of greeting; printed music, including discs or records for gramophones and pianolas; paintings and pictures (exclusive of frames).
6 Bread.
7 Bullion.
8 Charcoal.
9 Coins not prohibited by law (see Customs Ordinance No. 7 of 1893, Schedule II., as amended by Ordinance No. 8 of 1907. Also § 19 Ordinance No. 23 of 1903, Ordinance No. 4 of 1910, Ordinance No. 2 of 1912).
10 Consular effects, *i.e.* official stores such as seals, coat of arms, flags, and official printed matter or forms sent by a foreign Government for the use of the Consulate (S.S. Cir. 12/3/1910) on the basis of reciprocity.
11 Eggs.
12 Firewood.
13 Fruits and vegetables, fresh (except onions, potatoes, ginger and garlic).
14 Glass bottles, when imported full, except fancy bottles or decanters.
15 Goods exported from bond: goods landed at Victoria in transit for other ports; goods landed from vessels in distress and re-shipped; and goods in transit, transhipped direct from vessel to vessel; also stores imported for the use of foreign going ships not registered in Seychelles.
16 Hay and straw.
17 Ice.
18 Instruments for regimental or collegiate bands and electrical instruments for the Eastern Telegraph Company.
19 Leeches.
20 Lime.
21 Maize.
22 Surgical instruments and appliances.
23 Objects and specimens (animal, mineral and vegetable), illustrative of natural history, including live plants and vegetable productions connected with the study of botany.
24 Poultry and birds.
25 Provisions and stores of every description imported or supplied from bond for the use of His Majesty's land and sea forces or for the Colonial Government, or (under special authority from the Governor) for the use of ships of war of foreign nations.
26 School materials and chemicals for the *bona-fide* use of schools when imported through the manager, head master or mistress, and not for sale.
27 Seeds intended for agricultural and horticultural purposes.
28 Slates, tiles and bricks for building purposes.
29 Stones for building and paving.
30 Wearing apparel, arriving as baggage by steamers, but not by Parcel Post, baggage (exclusive of furniture), or any instrument intended for professional use, if it be the property of a person coming to the Colony, and for his personal use, or if it arrive within three months before or after the arrival of such person.
31 All goods (except shooks and casks) upon which the full amount of duty shall have been paid on their first importation into the Colony and not refunded, legally exported thence and afterwards returned; provided such goods shall be returned within three years from the date of their exportation, and it be proved to the satisfaction of the Collector of Customs, that they are the identical goods exported from the Colony; and provided that the property of such goods continue in the person by whom or on whose account the same were exported.
32 Manure of all sorts.
33 The following substances, when imported for the sole purpose of being used in the manufacture of soap:—
(i) Soda caustic.
(ii) Silicate of potash.
(iii) Silicate of soda.
(iv) Potash caustic.
(v) Talc.
(vi) Colouring matter.
34 Samples (*bona-fide*) not intended for sale, except those of spirits and tobacco.
35 Articles exported for repair or alteration, and subsequently re-imported, provided that notice of export is given to the Collector of Customs at the time of exportation.
36 Sprayers for insecticides; utensils *bona-fide* imported by agriculturists for the cultivation of rubber; also substances imported by agriculturists to be solely used in the destruction of animals, vermin, insects, or other parasites prejudicial to agriculture.

SCHEDULE D.

(SECTION 4.)

Rate of exchange under Section 4.

The equivalent of the Pound sterling shall be Rupees Fifteen; and with regard to the value of goods expressed in the currency of other countries in which a gold standard prevails, the rate of exchange shall be as follows:—

For France and French Colonies, the equivalent of the Pound sterling shall be twenty-five francs.
For Germany, the equivalent of the Pound sterling shall be twenty marks.
For Switzerland, the equivalent of the Pound sterling shall be twenty-five francs.
For Belgium, the equivalent of the Pound sterling shall be twenty-five francs.
For Italy, the equivalent of the Pound sterling shall be twenty-five lire.
For Austria, the equivalent of the Pound sterling shall be twelve florins.
For Holland and Java, the equivalent of the Pound sterling shall be twelve florins.
For Norway, the equivalent of the Pound sterling shall be eighteen kroner.
For United States, the equivalent of the Pound sterling shall be five dollars.
For Canada, the equivalent of the Pound sterling shall be five dollars.

SCHEDULE E.

EXPORTS.

No.	Description of Goods.	Duty how Chargeable.
1	Guano, coral saturated with guano (known as platin) and all phosphate rock exported from Seychelles	A fixed export duty of one rupee (R. 1) per ton or part of a ton.
1*b*	Prepared fertiliser	,, ,, ,,
2	Mangrove bark	,, ,, ,,
3	Cinnamon bark	A fixed export duty of two rupees (Rs. 2) per ton or part of a ton.
4	Whale oil	A fixed export duty of one rupee (R. 1) per hectolitre or part of a hectolitre.

ST. HELENA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

TABLE OF CUSTOMS DUTIES, WHARFAGE AND OTHER DUES.

(*The Customs Ordinance No.* 3, *dated July* 3, 1905. *Entered into force January* 1, 1906.)

CUSTOMS DUTIES.

	£	s.	d.
Tobacco, not manufactured.....per lb.	0	0	6
,, manufactured, cigars and snuff ..... ,,	0	1	0
Spirits (except spirits containing not less than 10% of methyl) .....per gall. liquid	0	10	0
Beer, in bottles ..... doz. large bottles	0	1	0
Beer, all other sorts.....hogshead of 54 galls.	0	19	0
Wine.....per gall.	0	2	6

WHARFAGE.

	£	s.	d.
Every pipe, puncheon, butt, cask, jar, keg, carboy and can, of whatever description, of the size and measure of 80 gallons and upwards	0	4	0
40 gallons and under 80 gallons	0	3	0
10 ,, ,, 40 ,, ... (except half barrels of flour).	0	2	0
Less than 10 gallons, and half barrels of flour	0	1	0

	£	s.	d.
Every case, box, chest, trunk, bale, crate, basket or other package measuring:			
60 cubic feet and upwards	0	12	0
40 ,, ,, under 60 cubic feet	0	8	0
20 ,, ,, ,, 40 ,,	0	6	0
10 ,, ,, ,, 20 ,,	0	4	0
3 ,, ,, ,, 10 ,,	0	2	0
Under 3 cubic feet	0	1	0
Every bag of whatever description (excepting bags containing oilcake, cotton cake, linseed meal and manure)	0	1	0
Bags of oilcake, cotton cake, linseed meal and manure, per ton weight, and boats, per ton measurement	0	2	6
Bricks, slates, tiles, shingles, laths and staves .....per 1,000	0	4	0
Cocoa nuts ,,	0	5	0
Timber .....per cubic foot	0	0	2
Coals and patent fuel .....per ton	0	3	0
Horned cattle, horses, mules and asses .....each	0	5	0
Sheep, goats, pigs and calves ,,	0	1	0
Heavy articles, not defined in any of the above.....per cwt.	0	0	3
Condemned vessels for demolition, with their tackle, apparel and furniture.....per ton measurement	0	1	3
All articles of every description not enumerated in the above each	0	0	6

One half of the foregoing wharfage dues to be charged on goods landed from ships or vessels discharging for repairs; on whale oil and bone landed for reshipment into any vessel; and on empty casks and tanks landed from vessels which are to be broken up.

Copper ore, coals, patent fuel and sand may for convenience be landed in bags or other packages, paying wharfage on bulk, if so stowed on board the importing ship.

For every hulk lying within three miles of the Island, after the first twelve calendar months per original registered ton, per month 0 0 0¼

	£	s.	d.
For the use of the Government anchors on the beach for vessels originally measuring 500 tons and upwards....each	3	0	0
Originally measuring 200 tons and under 500 tons .... ,,	1	10	0
All others ,,	1	0	0
For any boat which shall be landed on the wharf so long as the same may remain ..... at per week	0	0	6

If any goods shall be left on the wharf for a longer period than forty-eight hours, additional wharfage dues shall be charged for the same for every subsequent additional seven days or part of seven days at the same rate as originally imposed.

SHIPPING DUES.

	£	s.	d.
All vessels including hired Transports, bringing cargo for this Port or obtaining cargo at this Port, shall pay upon all cargo so landed or shipped at the rate of 1s. per ton, the number of tons to be ascertained either by the total upon which freight has or has not been charged, or otherwise by weight or measurement of the cargo landed or shipped	0	1	0
All vessels bringing live-stock shall pay upon horses, oxen, mules, and asses imported.....per head	0	5	0
Sheep ,,	0	1	0

EXCEPTIONS.

Stores and clothing intended exclusively for use on His Majesty's Service; the regulation allowances of luggage of officers and others in His Majesty's Service, and passengers' clothing in actual use; goods cleared from bond as cargo, or for ship's stores; trees, plants, shrubs, coin, birds, natural curiosities; oil and whalers' catchings transhipped; shooks, heads and staves, and goods other than wines, beer, spirits, and tobacco for vessels engaged in the whale fishery; empty cases, casks and tins landed for the purpose of being filled for immediate reshipment on board the vessel from which they were landed, and manures for Island use collected on the coasts.

STRAITS SETTLEMENTS

MONEY, WEIGHTS AND MEASURES.

The Straits Settlements silver dollar of 1904 is the standard coin=2s. 4d. British, Hong Kong and Mexican dollars ceased to be legal tender from 31 August, 1904.

Weights and Measures.—Same as Great Britain.

An Ordinance to consolidate and amend the Law for collecting a Revenue of Excise upon Intoxicating Liquors.

(*No. XIX, dated 3rd August*, 1906.)

1.—1. This Ordinance may be cited as "The Liquors Ordinance 1906" and shall except as in this Ordinance specially provided come into operation on the first day of January, 1907.

. . . . . .

Part I.—Duty.

4.—1. There shall be paid upon intoxicating liquors the duties following (that is to say):—

On all spirituous liquors	per gall.	$2.40
On all sparkling wines	,,	$1.50
On all still wines.....	,,	$1.00
On all other intoxicating liquors (excepting native wines and spirits and toddy which shall be free from duty)	,,	24 cents

2. The duty upon intoxicating liquors imported by sea shall be payable:

(*a*) if such liquors are not forthwith in accordance with the conditions of a permit issued under this Ordinance removed into a bonded or licensed warehouse or into another ship; before the removal of them from the ship in which they are imported;

(*b*) if such liquors are forthwith removed into a bonded or licensed warehouse; before the removal of them from such bonded or licensed warehouse unless such removal is for export or into another bonded or licensed warehouse and in the latter case the quantity removed is not less than forty gallons in cask or the reputed equivalent thereof.

3. The duty upon intoxicating liquors imported by land shall be payable at such time and place as may be prescribed by rules made under this Ordinance.

4. The duty upon intoxicating liquors distilled, made or prepared in the Colony shall be payable before the removal of such liquors from the factory in which they are distilled, made or prepared.

All other goods..... Free.

NOTE.—The importation of saltpetre and sulphur, whether by sea or by land, is prohibited without special license from the Governor or some officer authorised by him.

The importation of reprints of British copyright works is prohibited.

The importation of morphine and cocaine is prohibited.

The importation and manufacture of sand-crackers is prohibited.

Order No. 67, dated January 16, 1905, of the Governor in Council, prohibiting the exportation of Straits Dollars.

Whereas by Section 3 of "The Coin Import and Export Ordinance 1903," it is provided that subject to the approval of the Secretary of State it shall be lawful for the Governor in Council to prohibit the exportation from the Colony of such coins whether legal tender within the Colony or not as are in such Order specified:

Now I, the Governor and Commander-in-Chief of the Straits Settlements, by virtue of the powers vested in me by the said Ordinance, with the advice of the Executive Council and subject to the approval of the Secretary of State do hereby prohibit the exportation from the Colony to any place outside the Malay Peninsula, Netherlands East Indies and Borneo of the coin known as the Straits Dollars from after the sixteenth day of January, 1905.

FEDERATED MALAY STATES

The Straits Settlements silver dollar is the standard coin = 2s. 4d. British and Mexican dollars ceased to be legal tender from 31 August, 1904.

Weights.—*Bhara*=about 4 cwt.—*Picul*=133⅓ lbs. avoirdupois—*Kati*=1⅓ lbs. avoirdupois.

PAHANG

CUSTOMS DUTIES ENACTMENT, 189[illegible].

(*Federated Malay States Government Gazette—Extraordinary—of Dec.* 15, 1910, *No.* 50.)

1. On and after January 1, 1911, duties are imposed upon the articles specified in Table *A* and Table *B* appended to this notification at the rates therein severally specified, provided that no such articles which have paid import, export or excise duty in any other State of the Federated Malay States shall be liable to pay duty under this notification unless brought into or conveyed through the State in contravention of the provisions of the rules, if any, from time to time made in that behalf by the Resident.

2. For the purpose of assessing the amount of *ad valorem* export duty payable under this notification, the value of articles shall be ascertained as follows:—

(i) Gold—

(*a*) The value of gold obtained by any cyanide process shall be taken at the time of payment of duty to be £2 per ounce, and if the amount of duty so paid exceeds or falls short of 2½ % of the true value as evidenced in such manner as the Resident may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;

(*b*) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be £4 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the value as declared in a written certificate from a Bank or other authority approved by the Resident, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.

(ii) Tin and tin-ore—

The value of tin shall be taken at the time of payment of duty thereon at the latest ascertained market price of tin in Singapore, and the value of tin-ore shall be calculated upon such latest ascertained market price.

(iii) Other articles—

The value of any other articles shall be taken at the time of payment of duty to be the value fixed by notification in the *Gazette*, provided that the value of sugar may, if the Resident so approves, when the year's crop has been sold by contract, be taken to be the price payable under such contract.

TABLE *A*.

Import Duties.

Description of Articles.	Duty. Dollars.
Intoxicating liquors—	
(i) Containing not less than 85% of proof spirit per proof gall.	3 00
(ii) ,, less than 85% but not less than 70% of proof spirit .....per gall.	2 40
(iii) Containing less than 70% but not less than 40% of proof spirit .....per gall.	1 50

Description of Articles.		Duty. Dollars.
(iv) Containing less than 40% of proof spirit—		
(a) Sparkling wines	per gall.	1 50
(b) Still wines	,,	1 00
(c) Beer, cider and perry	,,	0 24
(d) Other intoxicating liquors	,,	1 00

Exemptions.—Red or white wines, containing less than 26% of proof spirit, beer, cider, perry and toddy.

Definitions.—In this table the words "liquor," "intoxicating liquors," "beer," "toddy" and "gallon" have the meanings assigned to them in "The Excise Enactment, 1909."

"Proof spirit" means a liquid containing 49·24% by weight of alcohol and 50·76% by weight of distilled water and having a specific gravity at 60° Fahrenheit of ·91984.

"Proof gallon" means a gallon of proof spirit. A duty payable on any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

Rules relating to the importation of dutiable liquors in force January 1, 1911 :—

1. In these rules "dutiable liquors" means liquors which are for the time being subject to an import duty imposed under the "Customs Duties Enactment, 1898."

2. No dutiable liquors shall be imported into the State by sea except at the port of Kuantan and at Pekan.

3. All dutiable liquors imported into the State by sea shall, unless the import duty thereon shall have been paid at the time of landing, be deposited in the Customs warehouse, at Kuantan or Pekan, as the case may be, and shall not be removed therefrom until the importer or owner thereof shall have produced to the officer in charge of such customs warehouse a permit to remove them.

TABLE *B*.

Export Duties.

I.—Agricultural Products.

Description of Articles.		Duty. Dollars.
Cocoanuts, copra and cocoanut oil	*ad val.*	1½%
Coffee other than dry cherry or parchment coffee—		
When the value is—		
Less than $22 per picul		Nil
Not less than $22 per picul or more than $24	*ad val.*	1%
More than $24 per picul, but not more than $26	,,	1½%
More than $26 per picul, but not more than $28	,,	2%
More than $28 per picul	,,	2½%
Dry cherry coffee		The above duty calculated on ⅓ of the gross weight.
Parchment coffee		The preceding duty calculated on ⅔ of the gross weight.
Gambier	per picul	0 15
Gutta-percha (cultivated) meaning gutta-percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident	*ad val.*	2½%
Jelutong	per picul	0 50
Pepper	,,	0 30
Rubber—		
Any cultivated rubber: When the value of the highest grade of cultivated rubber:		
Is 1s. 6d. per lb.	per picul	0 27
Exceeds 1 s. 6 d. per lb. but does not exceed 1 s. 6½ d. per lb.	,,	0 40
,, 1 6½ ,, ,, ,, 1 7 ,,	,,	0 53
,, 1 7 ,, ,, ,, 1 7½ ,,	,,	0 67
,, 1 7½ ,, ,, ,, 1 8 ,,	,,	0 80
,, 1 8 ,, ,, ,, 1 8½ ,,	,,	0 93
,, 1 8½ ,, ,, ,, 1 9 ,,	,,	1 07
,, 1 9 ,, ,, ,, 1 9½ ,,	,,	1 20
,, 1 9½ ,, ,, ,, 1 10 ,,	,,	1 33
,, 1 10 ,, ,, ,, 1 10½ ,,	,,	1 47
,, 1 10½ ,, ,, ,, 1 11 ,,	,,	1 60
,, 1 11 ,, ,, ,, 1 11½ ,,	,,	1 87
,, 1 11½ ,, ,, ,, 2 0 ,,	,,	2 13
,, 2 0 ,,	*ad val.*	2½%
Latex: a gallon of latex being taken as equivalent to 1 lb. of cultivated rubber of the best quality	*ad val.*	2½%
Sugar	,,	1%
Sugar-cane	per picul	0 01
Tapioca	*ad val.*	2½%

II.—Forest Products.

Description of Articles.		Duty. Dollars.
Timber, firewood and charcoal, rotan, bamboos, nibong, kajang and atap, bark and extracts of bark, getah, wood oil, damar, camphor, jernang, chendana, kayu gharu, kemenyen and akar paku	*ad val.*	10%
Gutta-percha as defined in the Forest Rules, 1909, other than "gutta-percha (cultivated)" and the bark and any other part of trees yielding gutta-percha as defined in the Forest Rules, 1909, other than gutta-percha (cultivated)	*ad val.*	10%
Bees-wax	,,	10%

III.—Metals and Metalliferous Ores.

Gold	*ad val.*	2½%
Tin smelted or manufactured	,,	10%
Tin ore exported under such guarantees as the Resident may require that it will be smelted in the Colony of the Straits Settlements or the United Kingdom		70% of the duty on tin.
Tin ore exported without such guarantees	70% of the duty on tin, plus an additional duty of $30 per picul	
Tin slag....at the rate prescribed for tin ore, unless accompanied by a certificate of assay approved by the warden of mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment		
Scheelite	per picul	2 00
Wolfram	,,	2 00
All other metals and metalliferous ores	*ad val.*	10%

Proviso: The above duties shall not be payable in respect of metals and metalliferous ores exported by any person at the time being privileged to pay export duty at a lower rate.

IV.—Miscellaneous.

Fish, dried:		
Class *A* (i) Sharks' fins	per picul	1 50
,, *A* (ii) Tenggiri, Ikan Merah, Kachang, Selor, Bileh, Bawal, Talang	per picul	0 75
,, *B* Selor Kuning	,,	0 60
,, *C* Pelata, Gelama, Selor Puchat, Lema	,,	0 50
,, *D* Kembong, Khe'Kheh, Selayang	,,	0 40
,, *E* Tamban, Udang Blachan, Ikan Yu	,,	0 30
,, *F* Rampai, Layor, Pari, Duri, Bakau, Budu and all other fish not mentioned above	per picul	0 15
Oysters, dried, mother-of-pearl shell and bêche-de-mer	*ad val.*	10%
Horns, tusks, hides, bones and tallow	,,	10%

An Enactment to prohibit the importation of opium and to vest in the Government the sole right of importing and dealing in chandu.

(No. 14 of 1910.—Passed by the Federal Council on November 3rd, 1910.)

It is hereby enacted by the Rulers of the Federated Malay States in Council as follows:

1. (i) This Enactment may be cited as "The Opium and Chandu Enactment, 1910," and shall come into force on January 1, 1911.

. . . . . .

2. In this Enactment and in all rules, notifications and orders made thereunder the following terms shall, unless the context otherwise requires, have the meanings assigned to them respectively in this section.

"Opium" means any kind of opium not prepared for smoking, chewing or swallowing, and includes the coverings in which opium has been wrapped.

"Chandu" means any preparation of opium or any preparation in which opium forms an ingredient, which preparation is used or intended to be used for smoking, chewing or swallowing, and includes chandu dross, but does not include any of the alkaloids or salts of alkaloids of opium.

"Chandu dross" means the refuse of chandu which has been used for smoking whether reprepared for use or not.

. . . . . .

3. Subject to the exceptions specified in section 24 no person shall import into or have in his possession in any State any opium.

4. Subject to the exceptions specified in section 24 no person other than a Superintendent shall import into any State any chandu or have in his possession in any State any chandu other than Government chandu; provided that it shall not be an offence for any person to bring into any State or to have in his possession in any State Government chandu lawfully acquired by him in any other State.

. . . . . .

24. (i) Nothing in this Enactment shall apply to the importation, preparation, sale or possession of opium or chandu for medical purposes only by or on behalf of the Government or by any person licensed to sell poisons under any Enactment to regulate the possession and sale of poisons or deleterious drugs.

The importation, manufacture or possession of sand-crackers is prohibited.

NEGRI SEMBILAN

CUSTOMS DUTIES ENACTMENT, 1897.

Federated Malay States Government Gazette—Extraordinary—of Dec. 29, 1910, No. 52.)

1. On and after January 1, 1911, duties are imposed upon the articles specified in Table *A* and Table *B* appended to this notification at the rates therein severally specified, provided that no such articles which have paid import, export or excise duty in any other State of the Federated Malay States shall be liable to pay duty under this notification unless brought into or conveyed through the State in contravention of the provisions of the rules, if any, from time to time made in that behalf by the Resident.

2. For the purpose of assessing the amount of *ad valorem* export duty payable under this notification, the value of articles shall be ascertained as follows:

(i) Gold—

(*a*) The value of gold obtained by any cyanide process shall be taken at the time of payment of duty to be £2 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the true value as evidenced in such manner as the Resident may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;

(*b*) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be £4 per ounce, and

if the amount of duty so paid exceeds or falls short of 2½ % of the value as declared in a written certificate from a bank or other authority approved by the Resident, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.

(ii) Tin and tin-ore—

The value of tin shall be taken at the time of payment of duty thereon at the latest ascertained market price of tin in Singapore, and the value of tin-ore shall be calculated upon such latest ascertained market price.

(iii) Other articles—

The value of any other articles shall be taken at the time of payment of duty to be the value fixed by notification in the *Gazette*, provided that, with the approval of the resident, the value of sugar may, when the year's crop has been sold by contract, be taken to be the price payable under such contract.

TABLE *A*.

Import Duties.

Description of Articles.	Duty. Dollars.
Intoxicating Liquors—	
(i) Containing not less than 85% of proof spirit per proof gall.	3 00
(ii) ,, less than 85% but not less than 70 % of proof spirit ....per gall.	2 40
(iii) Containing less than 70% but not less than 40% of proof spirit ....per gall.	1 50
(iv) Containing less than 40% of proof spirit—	
(*a*) Sparkling wines .... ,,	1 50
(*b*) Still wines .... ,,	1 00
(*c*) Other intoxicating liquors.... ,,	1 00

Exemptions.—Still wines, red or white, containing less than 26 % of proof spirit, beer, cider, perry and toddy.

Definitions.—In this table the words "liquor," "intoxicating liquors," "beer," "toddy" and "gallon" have the meanings assigned to them in "The Excise Enactment, 1908."

"Proof spirit" means a liquid containing 49·24% by weight of alcohol and 50·76% of distilled water, and having a specific gravity at 60° Fahr. of ·91984.

"Proof gallon" means a gallon of proof spirit. A duty payable on any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

Rules relating to the importation of dutiable liquors in force January 1, 1911:—

1. In these rules "dutiable liquors" means liquors which are for the time being subject to an import duty imposed under the "Customs Duties Enactment, 1897."

2. (i) No dutiable liquors shall be imported into the state by sea except at Port Dickson;

(ii) No dutiable liquors shall be imported into the State overland otherwise than by rail.

3. All dutiable liquors imported into the State by sea shall, unless the import duty thereon shall have been paid at the time of landing, be deposited in the customs warehouse at Port Dickson and shall not be removed therefrom until the importer or owner thereof shall have produced to the officer in charge of such customs warehouse a permit to remove such liquors, and shall have paid the amount of warehouse charges due thereon.

TABLE *B*.

Export Duties.

Description of Articles.	Duty. Dollars.
AGRICULTURAL PRODUCTS.	
Cocoanuts, copra and cocoanut oil ....*ad val.*	1½%
Coffee other than dry cherry or parchment coffee—	
When the value is—	
Less than $22 per picul....	Nil.
Not less than $22 per picul or more than $24 .....*ad val.*	1%
More than $24 per picul, but not more than $26.... ,,	1½%
More than $26 per picul, but not more than $28. .. ,,	2%
More than $28 per picul.... ,,	2½%
Dry cherry coffee	The preceding duty calculated on ⅓ of the gross weight.
rchment coffee....	The preceding duty calculated on ⅔ of the gross weight.
Gambier ....per picul	0 15
Gutta percha (cultivated) meaning gutta-percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident *ad val.*	2½%
Jelutong ....per picul	0 50
Pepper .... ,,	0 30
Rubber—	
Any cultivated rubber: When the value of the highest grade of cultivated rubber:	
Is 1s. 6d. per lb....per picul	0 27
s. d. s. d.	
Exceeds 1 6 per lb. but does not exceed 1 6½ per lb. ,,	0 40
,, 1 6½ ,, ,, ,, 1 7 ,, ,,	0 53
,, 1 7 ,, ,, ,, 1 7½ ,, ,,	0 67
,, 1 8½ ,, ,, ,, 1 8 ,, ,,	0 80
,, 1 7 ,, ,, ,, 1 8½ ,, ,,	0 93
,, 1 8½ ,, ,, ,, 1 9 ,, ,,	1 07
Exceeds 1 9 per lb. but does not exceed 1 9½ per lb. per picul	1 20
,, 1 9½ ,, ,, ,, 1 10 ,, ,,	1 33
,, 1 10 ,, ,, ,, 1 10½ ,, ,,	1 47
,, 1 10½ ,, ,, ,, 1 11 ,, ,,	1 60
,, 1 11 ,, ,, ,, 1 11½ ,, ,,	1 87
,, 1 11½ ,, ,, ,, 2 0 ,, ,,	2 13
,, 2 0 ,, ...*ad val.*	2½%
Latex: a gallon of latex being taken as equivalent to 1lb. of cultivated rubber of the best quality ....*ad val.*	2½%
Sugar .... ,,	1%
Sugar-cane ....per picul	0 01
Tapioca ....*ad val.*	2½%
FOREST PRODUCTS.	
Charcoal, rotan, bamboos, nibong, kajang and atap, bark and extracts of bark, getah, wood-oil, damar, campbor, jernang, chendana, kayu gharu, kemenyen and akar paku ....*ad val.*	10%
Gutta-percha as defined in the Forest Rules, 1909, other than "Gutta-percha (cultivated)," and the bark and any other part of trees yielding gutta-percha as defined in the Forest Rules, 1909, other than gutta-percha (cultivated) ....*ad val.*	10%
Bees-wax .... ,,	10%
METALS AND METALLIFEROUS ORES.	
Gold .... ,,	2½%
Tin smelted or manufactured—	
When the price of tin does not exceed $41 (per picul) ..... per bhara	10 00.
,, ,, exceeds $41 but does not exceed $42 per bhara	10 50
,, ,, ,, $42 ,, ,, exceed $43 per bhara	11 00
and so on, the duty per bhara being increased by 50 cents for every dollar by which the price of tin exceeds $41	
Tin ore exported under such guarantees as the Resident may require that it will be smelted in the Colony of the Straits Settlements or the United Kingdom	70% of the duty on tin.
The ore exported without such guarantees	70% of the duty on tin, plus an additional duty of $30 per picul.
Scheelite ....per picul	2 00
Tin slag....at the rate prescribed for tin ore, unless accompanied by a certificate of assay approved by the warden of mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment	
Wolfram ....per picul	2 10
All other metals and metalliferous ores ....*ad val.*	10%
MISCELLANEOUS.	
Blachan....per picul	0 50
Fish, dried or salted ....*ad val.*	10%
Fish maws, fish refuse, ikan gelama, prawns (dried) .... ,,	10%
Oysters, fresh.... ....per picul	5 00
Oysters, dried, mother-of pearl shell, bêche de-mer and sharks' fins.... *ad val.*	10%
Horns, tusks, hides, bones and tallow .... ,,	10%

AN ENACTMENT TO PROHIBIT THE IMPORTATION OF OPIUM AND TO VEST IN THE GOVERNMENT THE SOLE RIGHT OF IMPORTING AND DEALING IN CHANDU.

(No. 14 of 1910.—Passed by the Federal Council on November 3rd, 1910.)

It is hereby enacted by the Rulers of the Federated Malay States in Council as follows:—

1. (i) This Enactment may be cited as "The Opium and Chandu Enactment, 1910," and shall come into force on January 1, 1911.

. . . . . .

2. In this Enactment and in all rules, notifications and orders made thereunder the following terms shall, unless the context otherwise requires, have the meanings assigned to them respectively in this section.

"Opium" means any kind of opium not prepared for smoking, chewing or swallowing, and includes the coverings in which opium has been wrapped.

"Chandu" means any preparation of opium or any preparation in which opium forms an ingredient which preparation is used or intended to be used for smoking, chewing or swallowing, and includes chandu dross, but does not include any of the alkaloids or salts of alkaloids of opium.

"Chandu dross" means the refuse of chandu which has been used for smoking whether reprepared for use or not.

. . . . . .

3. Subject to the exceptions specified in section 24 no person shall import into or have in his possession in any State any opium.

4. Subject to the exceptions specified in section 24 no person other than a Superintendent shall import into any State any chandu or have in his possession in any State any chandu other than Government chandu; provided that it shall not be an offence for any person to bring into any State or to have in his possession in any State Government chandu lawfully acquired by him in any other State.

. . . . . .

24. (i) Nothing in this Enactment shall apply to the importation, preparation, sale or possession of opium or chandu for medical purposes only by or on behalf of the Government or by any person licensed to sell poisons under any Enactment to regulate the possession and sale of poisons or deleterious drugs.

The importation, manufacture or possession of sand-crackers is prohibited.

PERAK

CUSTOMS DUTIES ENACTMENT, 1898.

(Federated Malay States Government Gazette—Extraordinary— of Dec. 29, 1910, No. 52.)

1.—On and after January 1, 1911, duties are imposed upon the articles specified in Table *A* and Table *B* appended to this notification at the rates therein severally specified, provided that no such articles which have paid import export or excise duty in any other State of the Federated Malay States shall be liable to pay duty under this notification unless brought into or conveyed through the State in contravention of the provisions of the rules, if any, from time to time made in that behalf by the Resident.

2.—For the purpose of assessing the amount of *ad valorem* export duty payable under this notification, the value of articles shall be ascertained, as follows:

(i) Gold—

(*a*) The value of gold obtained by any cyanide process shall be taken at the time of payment of duty to be £2 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the true value as evidenced in such manner as the Resident may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;

(*b*) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be £4 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the value as declared in a written certificate from a bank or other authority approved by the Resident, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.

(ii) Tin and tin ore—

The value of tin shall be taken at the time of payment of duty thereon at the latest ascertained market price of tin in Singapore, and the value of tin-ore shall be calculated upon such latest ascertained market price.

(iii) Other articles—

The value of any other articles shall be taken at the time of payment of duty to be the value fixed by notification in the *Gazette*, provided that, with the approval of the Resident, the value of sugar may, when the year's crop has been sold by contract, be taken to be the price payable under such contract.

TABLE *A*.

Import Duties.

Description of Articles.	Duty. Dollars
Intoxicating Liquors—	
(i) Containing not less than 85% of proof spirit..per proof gall.	3 00
(ii) ,, less than 85% but not less than 70% of proof spirit .....per gall.	2 40
(iii) Containing less than 70% but not less than 40% of proof spirit .....per gall.	1 50
(iv) Containing less than 40% of proof spirit—	
(*a*) Sparkling wines ..... ,,	1 50
(*b*) Still wines ..... ,,	1 00
(*c*) Other intoxicating liquors ..... ,,	1 00

Exemptions: Still wines, red or white, containing less than 26% of proof spirit, beer, cider, perry and toddy.

Definitions: In this table the words "liquor," "intoxicating liquors," "beer," "toddy" and "gallon" have the meanings assigned to them in "The Excise Enactment, 1903."

"Proof spirit" means a liquid containing 49.24% by weight of alcohol and 50.76% by weight of distilled water and having a specific gravity at 60° Fahrenheit of ·91984.

"Proof gallon" means a gallon of proof spirit. A duty payable on any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

TABLE *B*.

Export Duties.

AGRICULTURAL PRODUCTS.

Description of Articles.	Duty. Dollars.
Cocoanuts, copra and cocoanut oil .....*ad val.*	1½%
Coffee other than dry cherry or parchment coffee—	
When the value is—	
Less than $ 22 per picul	Nil.
Not less than $ 22 per picul or more than $ 24 .....*ad val.*	1%
More than $ 24 per picul, but not more than $ 26.. ,,	1½%
More than $ 26 per picul, but not more than $ 28.. ,,	2%
More than $ 28 per picul..... ,,	2½%
Dry cherry coffee	The above duty calculated on ⅓ of the gross weight.
Parchment coffee.....	The above duty calculated on ⅔ of the gross weight.
Gambier .....per picul	0 15
Gutta-percha (cultivated) meaning gutta-percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident *ad val.*	2½%
Pepper .....per picul	0 30
Rubber—	
Any cultivated rubber: When the value of the highest grade of cultivated rubber:	
Is 1s. 6d. per lb.....per picul	0 27
s. d. s. d.	
Exceeds 1 6 per lb. but does not exceed 1 6½ per lb. ,,	0 40
,, 1 6½ ,, ,, ,, 1 7 ,, ,,	0 53
,, 1 7 ,, ,, ,, 1 7½ ,, ,,	0 67
Exceeds 1 7½ per lb. but does not exceed 1 8 per lb..per picul	0 80
,, 1 8 ,, ,, ,, 1 8½ ,, ,,	0 93
,, 1 8½ ,, ,, ,, 1 9 ,, ,,	1 70
,, 1 9 ,, ,, ,, 1 9½ ,, ,,	1 20
,, 1 9½ ,, ,, ,, 1 10 ,, ,,	1 33
,, 1 10 ,, ,, ,, 1 10½ ,, ,,	1 47
,, 1 10½ ,, ,, ,, 1 11 ,, ,,	1 60
,, 1 11 ,, ,, ,, 1 11½ ,, ,,	1 87
,, 1 11½ ,, ,, ,, 2 0 ,, ,,	2 13
,, 2 0 ,, ...*ad val.*	2½%
Latex: a gallon of latex being taken as equivalent to 1 lb. of cultivated rubber of the best quality.....*ad val.*	2½%
Sugar ..... ,,	1%
Sugar-cane.....per picul	0 01
Tapioca .....*ad val.*	2½%
Jelutong .....per picul	0 50

FOREST PRODUCTS.

Charcoal, rotan, bamboos, nibong, kajang and atap, bark and extracts of bark, getah, wood-oil, damar, camphor, jernang, chendana, kayu gharu, kemenyen and akar paku.....*ad val.*	10%
Gutta-percha as defined in the Forest Rules, 1909, other than "Gutta-percha (cultivated)," and the bark and any other part of trees yielding gutta-percha as defined in the Forest Rules, 1909, other than gutta-percha (cultivated) ....*ad val.*	10%
Bees-wax ..... ,,	10%

METALS AND METALLIFEROUS ORES.

Gold .....*ad val.*	2½%
Tin smelted or manufactured—	
When the price of tin does not exceed $ 41 (per picul) per bhara	10 00
When the price of tin exceeds $ 41 but does not exceed $ 42 per bhara	10 50
When the price of tin exceeds $ 42 but does not exceed $ 43 per bhara	11 00
and so on, the duty per bhara being increased by 50 cents for every dollar by which the price of tin exceeds $ 41.	
Tin produced in Upper Perak provided that the duty be paid at Kroh.....per picul	6 15
Tin ore exported under such guarantee as the Resident may require that it will be smelted in the Colony of the Straits Settlements or in the United Kingdom	70% of the duty on tin.
Tin ore exported without such guarantee	70% of the duty on tin, plus an additional duty of $ 30 per picul.
Tin slag....at the rate prescribed for tin ore, unless the consignment is accompanied by a certificate of assay approved by the Warden of Mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment.	
Scheelite .....per picul	2 00
Wolfram ..... ,,	2 00
All other metals and metalliferous ores.....*ad val.*	10%

MISCELLANEOUS.

Blachan.....per picul	0 50
Fish, dried or salted .....*ad val.*	10%
,, maws, fish refuse, ikan gelema, prawns (dried) .... ,,	10%
Oysters, fresh .....per picul	5 00
,, dried, mother-of-pearl shell, bêche-de-mer and sharks' fins .....*ad val.*	10%
Horns, tusks, hides, bones and tallow ..... ,,	10%

AN ENACTMENT TO PROHIBIT THE IMPORTATION OF OPIUM AND TO VEST IN THE GOVERNMENT THE SOLE RIGHT OF IMPORTING AND DEALING IN CHANDU.

(No. 14 of 1910.—Passed by the Federal Council on November 3, 1910.)

It is hereby enacted by the Rulers of the Federated Malay States in Council as follows:

1.—(i) This Enactment may be cited as "The Opium and Chandu Enactment, 1910," and shall come into force on January 1, 1911.

. . . . . .

2.—In this Enactment and in all rules, notifications and orders made thereunder the following terms shall, unless the context otherwise requires, have the meanings assigned to them respectively in this section.

"Opium" means any kind of opium not prepared for smoking, chewing or swallowing, and includes the coverings in which opium has been wrapped.

"Chandu" means any preparation of opium or any preparation in which opium forms an ingredient which preparation is used or intended to be used for smoking, chewing or swallowing, and includes chandu dross, but does not include any of the alkaloids or salts of alkaloids of opium.

"Chandu dross" means the refuse of chandu which has been used for smoking whether reprepared for use or not.

. . . . . .

3.—Subject to the exceptions specified in section 24 no person shall import into or have in his possession in any State any opium.

4.—Subject to the exceptions specified in section 24 no person other than a Superintendent shall import into any State any chandu or have in his possession in any State any chandu other than Government chandu; provided that it shall not be an offence for any person to bring into any State or to have in his possession in any State Government chandu lawfully acquired by him in any other State.

. . . . . .

24.—(i) Nothing in this Enactment shall apply to the importation, preparation, sale or possession of opium or chandu for medical purposes only by or on behalf of the Government or by any person licensed to sell poisons under any Enactment to regulate the possession and sale of poisons or deleterious drugs.

The importation, manufacture or possession of sand-crackers is prohibited.

SELANGOR

CUSTOMS DUTIES ENACTMENT, 1898.

(Federated Malay States Government Gazette—Extraordinary—of Dec. 29, 1910, No. 52.)

1.—On and after January 1, 1911, duties are imposed upon the articles specified in Table *A* and Table *B* appended to this notification at the rates therein severally specified, provided that no such articles which have paid import, export, or excise duty in any other State of the Federated Malay States shall be liable to pay duty under this notification unless brought into or conveyed through the State in contravention of the provisions of the rules, if any, from time to time made in that behalf by the Resident.

2.—For the purpose of assessing the amount of *ad valorem* export duty payable under this notification, the value of articles shall be ascertained as follows:—

(i) Gold—

(*a*) The value of gold obtained by any cyanide process shall be taken at the time of payment of duty to be £2 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the true value as evidenced in such manner as the Resident may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;

(*b*) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be £4 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the value as declared in a written certificate from a bank or other authority approved by the Resident, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.

(ii) Tin and tin-ore—

The value of tin shall be taken at the time of payment of duty thereon at the latest ascertained market price of tin in Singapore, and the value of tin-ore shall be calculated upon such latest ascertained market price.

(iii) Other articles—

The value of any other articles shall be taken at the time of payment of duty to be the value fixed by notification in the *Gazette*, provided that, with the approval of the Resident, the value of sugar may, when the year's crop has been sold by contract, be taken to be the price payable under such contract.

TABLE *A*.

Import Duties.

Description of Articles.	Duty. Dollars
Intoxicating liquors—	
(i) Containing not less than 85% of proof spirit, per proof gall.	3 00
(ii) ,, less than 85% but not less than 70% of proof spirit ..... per gall.	2 40
(iii) Containing less than 70% but not less than 40% of proof spirit ..... per gall.	1 50
(iv) Containing less than 40% of proof spirit—	
(*a*) Sparkling wines ..... ,,	1 50
(*b*) Still wines ..... ,,	1 00
(*c*) Other intoxicating liquors ..... ,,	1 00

Exemptions.—Still wines, red or white, containing less than 26% of proof spirit, beer, cider, perry and toddy.

Definitions.—In this table the words "liquor," "intoxicating liquors," "beer," "toddy" and "gallon" have the meanings assigned to them in "The Excise Enactment, 1908."

"Proof spirit" means a liquid containing 49·24% by weight of alcohol and 50·76% by weight of distilled water and having a specific gravity at 60° Fahrenheit of ·9984.

"Proof gallon" means a gallon of proof spirit. A duty payable on any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

TABLE *B*.

Export Duties.

Description of Articles.	Duty. Dollars.
AGRICULTURAL PRODUCTS.	
Cocoanuts, copra and cocoanut oil ..... *ad val.*	1½%
Coffee other than dry cherry or parchment coffee—	
When the value is—	
Less than $22 per picul	Nil.
Not less than $22 per picul or more than $24 ..... *ad val.*	1%
More than $24 per picul, but not than $26 ..... ,,	1½%
,, $26 ,, ,, ,, $28 ..... ,,	2%
,, $28 per picul ..... ,,	2½%
Dry cherry coffee	The above duty calculated on ⅓ of the gross weight.
Parchment coffee	The above duty calculated on ⅔ of the gross weight.
Gambier ..... per picul	0 15
Gutta-percha (cultivated) meaning gutta-percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident ..... *ad val.*	2½%
Pepper ..... per picul	0 30
Rubber—	
Any cultivated rubber: When the value of the highest grade of cultivated rubber:	
Is 1s. 6d. per lb. ..... per picul	0 2[illegible]
s. d. s. d.	
Exceeds 1 6 per lb. but does not exceed 1 6½ per lb. ,,	0 40
,, 1 6½ ,, ,, ,, 1 7 ,, ,,	0 53
,, 1 7 ,, ,, ,, 1 7½ ,, ,,	0 67
,, 1 7½ ,, ,, ,, 1 8 ,, ,,	0 80
,, 1 8 ,, ,, ,, 1 8½ ,, ,,	0 93
,, 1 8½ ,, ,, ,, 1 9 ,, ,,	1 07
,, 1 9 ,, ,, ,, 1 9½ ,, ,,	1 20
,, 1 9½ ,, ,, ,, 1 10 ,, ,,	1 33
,, 1 10 ,, ,, ,, 1 10½ ,, ,,	1 47
,, 1 10½ ,, ,, ,, 1 11 ,, ,,	1 60
,, 1 11 ,, ,, ,, 1 11½ ,, ,,	1 87
,, 1 11½ ,, ,, ,, 2 0 ,, ,,	2 13
,, 2 0 ,, ... *ad val.*	2½%
Latex: a gallon of latex being taken as equivalent to 1 lb. of cultivated rubber of the best quality ..... *ad val.*	2½%
Sugar ..... ,,	1%
Sugar-cane ..... per picul	0 01
Tapioca ..... *ad val.*	2½%
Jelutong ..... per picul	0 50
FOREST PRODUCTS.	
Charcoal, rotan, bamboos, nibong, kajang and atap, bark and extracts of bark, getah, wood-oil, damar, camphor, jernang, chendana, kayu gharu, kemenyen and akar pakn ..... *ad val.*	10%
Gutta-percha as defined in the Forest Rules, 1909, other than "Gutta-percha (cultivated)," and the bark and any other part of trees yielding gutta-percha as defined in the Forest Rules, 1909, other than gutta-percha (cultivated) ..... *ad val.*	10%
Bees-wax ..... ,,	10%
METALS AND METALLIFEROUS ORES.	
Gold ..... *ad val.*	2½%
Tin smelted or manufactured—	
When the price of tin does not exceed $41 (per picul), per bhara	10 00
,, ,, exceeds $41 but does not exceed $42 per bhara	10 50
,, ,, ,, $42 ,, ,, $43 per bhara	11 00
and so on, the duty per bhara being increased by 50 cents for every dollar by which the price of tin exceeds $41.	
Tin ore exported under such guarantees as the Resident may require that it will be smelted in the Colony of the Straits Settlements or in the United Kingdom	70% of the duty on tin.
Tin ore exported without such guarantee	70% of the duty on tin, plus an additional duty of $30 per picul.
Tin slag....at the rate prescribed for tin ore, unless the consignment is accompanied by a certificate of assay approved by the Warden of Mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment	
Scheelite ..... per picul	2 00
Wolfram ..... ,,	2 00
All other metals and metalliferous ores ..... *ad val.*	10%
MISCELLANEOUS.	
Blachan ..... per picul	0 50
Fish, dried or salted ..... *ad val.*	10%
Fish maws, fish refuse, ikan gelama, prawns (dried) ..... ,,	10%
Oysters, fresh ..... per picul	5 00
,, dried, mother-of-pearl shell, bêche-de-mer and sharks' fins ..... *ad val.*	10%
Horns, tusks, hides, bones and tallow ..... ,,	10%

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3.—Subject to the exceptions specified in section 24 no person shall import into or have in his possession in any State any opium.

4.—Subject to the exceptions specified in section 24, no person other than a Superintendent shall import into any State any chandu or have in his possession in any State any chandu other than Government chandu; provided that it shall not be an offence for any person to bring into any State or to have in his possession in any State Government chandu lawfully acquired by him in any other State.

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24.—(i) Nothing in this Enactment shall apply to the importation, preparation, sale or possession of opium or chandu for medical purposes only by or on behalf of the Government or by any person licensed to sell poisons under any Enactment to regulate the possession and sale of poisons or deleterious drugs.

The importation, manufacture or possession of sand-crackers is prohibited.

PROTECTED MALAY STATES

MONEY.—1 Dollar (100 cents)=2s. 4d.

WEIGHTS AND MEASURES.

1 picul=133⅓ lbs. av.; 1 kati=1⅓ lbs. av.; a coyan=40 piculs (5,333⅓ lbs.); gantang=gallon.

The Rates of Duty leviable on articles imported into or exported from the Protected Malay States of Kedah, Perlis, Trengganu and Kelantan are as follows:

KEDAH

IMPORT DUTIES.

		Dol. C.
Dogs—		
By land	each	0 10
,, sea	,,	1 10
Pigs	,,	0 10
Sheep	,,	0 10
Horses	,,	0 50
Cattle (buffaloes and bullocks)	head	0 25
Chinese spirits	gallon	From 1 00 to 3 00
European wines and spirits	case	,, 2 40 to 7 50
Petroleum	tin	0 10
Tobacco (Javanese)	kati	0 20
,, (Chinese)	packet	0 01
Gambier	kati	0 10
Salt	picul	1 00

Opium, cocaine, morphia and chandu may be imported by permit only.
The importation of ganja, except by licence, is prohibited.

EXPORT DUTIES.

Turkeys	head	0 04
Fowls	,,	0 01
Capons	,,	0 02
Ducks	,,	0 02
Geese	,,	0 04
Eggs	100	0 10
Padi	coyan	5 00
Rice	,,	10 00
Cattle (buffaloes and bullocks)	head	1 25
Copra	picul	0 25
Betelnuts	,,	0 25
Hides	,,	2 00
Rubber (wild)	*ad val.*	15 %
,, (plantation)	,,	2½ %
Tin	,,	10 %
Coconuts	1,000	0 75
Tobacco	*ad val.*	2½ %
Timber—		
Chengai	per ton	6 00
Merbau	,,	5 00
Meranti, squared	per log	1 00
,, round	,,	0 60
Bakau and soft woods	*ad val.*	20 %
Sawn planks and building timber	,,	20 %
Large fishing stakes	per stake	0 52
Fishing stakes from 42ft. up to 48ft.	,,	0 12
,, ,, 30ft. ,, 42ft.	,,	0 08
,, ,, 18ft. ,, 24ft.	,,	0 08
Cross bars for fishing stakes	,,	0 32
Kayu Rimbat	,,	0 28
Large bamboos (for rafts)	per 100	2 52
Medium	,,	0 16
Small	,,	0 08
Rattan, ribu	,,	0 04
,, Sega bulat	,,	0 60
,, Kerai	,,	0 40
,, Mata	,,	0 32
,, Kertas	,,	0 80
,, Tali ikat raga	,,	0 08
Charcoal, large sack	per sack	0 12
,, small ,,	,,	0 08
Sea fish	*ad val.*	20 %
Imported river fish	,,	10 %
Sheep	head	0 10
Pigs	,,	1 00
Bricks (Kuala Muda)	10,000	4 00
Tiles ,, ,,	,,	2 00
Tapioca (Kuala Muda collected by farmer)	*ad val.*	3 %

PERLIS

IMPORT DUTIES.

		Dol. C.
European tobacco	*ad val.*	10 %
Chinese tobacco at Kangar	kati	0 20
Javanese ,, ,,	,,	0 25
Chinese tobacco at Sanglang	,,	0 10
Javanese ,, ,,	,,	0 20
Kerosene oil	tin	0 20
,, ,, at Sanglang	,,	0 13
Coconut ,, ,,	,,	0 13
Other coconut and Kachang oil	,,	0 50
Beer (small bottles)	case	4 00
,, (large bottles)	,,	3 00
Whisky and brandy	,,	4 00
Gin	,,	5 00
Arak China	gallon	1 dol. to 3 dols. (according to brand)

Morphia and cocaine may be imported by permit only.
The importation of ganja, except by licence, is prohibited.

EXPORT DUTIES.

Tin ore		10 % *ad val.* on 65 % of Penang price of tin.
Padi at Kangar	coyan	5 00
,, Sanglang	,,	5 00
Rice	,,	10 00
Fowls at Kangar	each	0 02
,, Sanglang	,,	0 01
Ducks at Kangar	,,	0 03
,, Sanglang	,,	0 02
Pigeons	,,	0 01
Eggs	100	0 10
Cattle	each	1 00
Sheep and goats	,,	0 25
Hides	picul	2 00
Horns	,,	2 00
Fat and tallow	,,	2 00
Lilin lobah	,,	5 00
Manisan	gantang	0 03
Fish	*ad val.*	20 %
Sea fish	,,	20 %
Pigs	each	1 00
Agricultural produce	*ad val.*	2½ %

TRENGGANU

IMPORT DUTIES.

		Dol. C.
Thread	*ad val.*	3 %
Piece goods and kain kachi	100 pieces	3 00
Tobacco bakul	basket	1 00
,, in tins (Javanese)	tin	0 50
,, pikul	picul	3 00
Kerosene oil	case	0 15

Opium and chandu may be imported by permit only (Ord. No. 2 of 1911).
The importation of ganja, except by licence, is prohibited (Enactment No. 2 of 1911).

EXPORT DUTIES.

Dried fish	picul	0 40
Pickled kembong fish	20 jars	2 00
,, krisi fish	,,	2 00
Bilis fish	picul	1 00
Cuttle fish	,,	1 00
Belachan	picul	0 40
Buda (pickled fish)	jar	0 15
Miscellaneous fish	picul	0 20
Copra†	,,	0 40
Coconuts	1,000	1 50
Kajangs	100	1 50
Sacks made of matting	1,000	1 50
Grass mats (small)	,,	3 00
,, ,, (large)	,,	6 00
Split rattans	100 rolls	1 50
Rottan gosok	1,000 pieces	1 00
Rottan batu	,, ,,	0 70
White mats	score	0 30
Minerals and jungle produce	*ad val.*	10 %
Cotton and sago	,,	1 %
Copra†	,,	5 %
Other agricultural produce	,,	2½ %

† The farmer of revenue in Trengganu has the right to charge on copra an export duty of 40 cents per picul, but certain concessions of land for coconut plantation contain a condition that a duty of 5 % *ad val.* shall be charged on copra. The coconuts on these concessions are not, however, yet in bearing and copra from them will not be charged with both duties as an arrangement on the subject will be made between the farmer and the Government (Official communication of March 3, 1913)

KELANTAN

Import Duties.	Dol. C.
Raw silk, white	Free.
Vegetable dyes	,,
Books, printed matter and stationery	,,
Rubber seeds	,,
Padi	,,
Copra and coconuts	,,
Sago stems	,,
Parboiled rice	,,
Mining and agricultural implements and machinery	,,
Gunny bags	,,
Horses	,,
Vehicles of all kinds	,,
Steamers and motor launches	,,
Foodstuffs which cannot be produced in the State	,,
Pig wire fencing	,,
Medicines	,,
Surgical appliances	,,
Aerated mineral waters	,,
Ice	,,
Tobacco—	
Unmanufactured ....picul	4 00
Manufactured (including cigars and cigarettes) ....*ad val.*	10%
Gin, A.V.H., and similar varieties.... gallon	1 50
Gin, A.V.H., and similar varieties.... case	7 50
Other spirits and liqueurs, scents and German port wine ....case	1 50
Vermouth, port, sherry and sparkling wines gallon	1 00
Claret and other still wines, not mentioned above ....gallon	0 50
Toddy .... ,,	0 12
Beer, ale, stout and other liquors made from malt....Per case of not less than 8 doz. pint or 4 doz. quart bottles	2 00
Cider....per gall. or doz. reputed pints or 6 reputed qts.	0 25
Methylated spirit....gallon	0 10
Sugar....picul	2 00
Gambier (Trengganu) ....basket	0 50
,, (ordinary).... ,,	0 25
Kerosene oil, benzine and other inflammable oils ....gallon	0 10
Salt....100 gantangs	1 00
All other articles, unless specially exempted *ad val.*	3 %

Export Duties.	Dol. C.
Agricultural produce:	
Cardamums ....picul	1 50
Pepper ....picul	1 00
Rice ....100 gantangs	1 50
Padi .... ,,	0 75
Cotton ....picul	0 50
Durien cake.... ,,	0 50
Betel nuts (jeroh), soaked or fresh..10,000	0 50
,, (dried) ....picul	0 25
Copra .... ,,	0 25
Coconuts.... 100	0 12½
Coconut oil ....picul	0 60
Sago .... ,,	0 12½
Beans .... ,,	0 50
Molasses .... ,,	0 50
Other kinds of agricultural produce..*ad val.*	3 %
Jungle produce:	
Tree cotton ....picul	0 50
Wax.... ,,	1 50
Timber ....*ad val.*	10 %
Rattan .... ,,	10 %
Damar mata kuching....picul	0 50
,, datu.... 100 gantangs	0 50
Sago....picul	0 12½
All other kinds of jungle produce....*ad val.*	3 %
Live stock, &c.:	
Bullocks (if exported by sea)....head	2 00
,, (otherwise).... ,,	3 00
Buffaloes .... ,,	3 00
Hides ....picul	0 50
Horns .... ,,	0 50
Tallow.... ,,	0 50
Fowls....each	0 05
Ducks.... ,,	0 05
Goats and sheep....head	0 25
Pigs .... ,,	1 00
All other kinds of live stock....*ad val.*	3 %
Fish, &c.:	
Small dried fish....picul	0 12½
Ikan kicheh.... ,,	0 12½
Ordinary dried fish.... ,,	0 25
Blachan.... ,,	0 25
Shrimps (blachan).... ,,	0 25
Budu and ikan budu....jar	0 06
Bras budang ....picul	1 00
All other kinds of fish....*ad val.*	3 %
Sundries:	
Sundries, unless specially exempted.. ,,	3 %

The exclusive right to import opium is to be granted by the Rajah-in-Council to one or more farms.

The importation of ganja, except by licence, is prohibited.

TRINIDAD AND TOBAGO

Money Weights and Measures—Same as Great Britain.

Ordinance No. 10, Assented to April 12, 1913.

Be it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:

1. This Ordinance may be cited as the Customs Duties Ordinance, 1913.

2. There shall be raised, levied, collected and paid, for the public use of this Colony, the several duties set forth in the First Schedule to this Ordinance, upon all goods, wares, and merchandise, enumerated in the said Schedule, which shall be imported into this Colony, or taken out of bond for consumption in this Colony.

3. There shall be raised, levied, collected and paid, for the public use of this Colony, upon all goods, wares, and merchandise not enumerated in the First Schedule to this Ordinance, and not hereinafter exempted from the payment of duty, which shall be imported into this Colony, or taken out of bond for consumption in this Colony, an *ad valorem* duty of 10 % of the actual cost of such goods, wares, and merchandise.

4. The goods wares, and merchandise, enumerated in the Second Schedule to this Ordinance which shall be imported into this Colony, or taken out of bond for consumption in this Colony, shall be exempted from the payment of duty.

5. (1.) The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the Country whence such goods were imported: Provided always that the Collector of Customs or the proper Officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice aforesaid or by the entry appears to be a fair market value for such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof

(2). No discounts or deductions from the value of any goods chargeable with *ad valorem* duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Collector or other proper Officer on the original invoice or unless the same be verified by the signature of the manufacturer, merchant, or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed.

6. When any invoice for goods purchased in a foreign Country expresses the value of such goods in the coinage of that Country, such value shall be assessed by the Customs authorities in the Colony at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value.

7. If any article subject to the payment of specific duty is imported in any bag, box, tin, jar, bottle, or any other package intended for retail sale and marked or labelled or commonly sold as containing or commonly reputed to contain a specific quantity of such article, such bag, box, tin, jar, bottle, or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity. In all cases where such package is not so marked or labelled or commonly sold or reputed, the duty, if payable on weight, shall be calculated on the gross weight of such package and its contents.

8. Goods not prohibited to be imported into the Colony composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or, if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

9. (1.) No liquor containing more than 42 % of proof spirit as verified by Sykes' Hydrometer, or as certified by the Government Analyst, shall be deemed wine, and no liquor containing more than 20 % of proof spirit as verified by Sykes' Hydrometer or as certified by the Government Analyst, shall be deemed malt liquor. All liquor, with the exception of medicinal spirits admitted as such by the Collector of Customs, containing more than 42 % of proof spirit verified or certified as aforesaid and all liquor other than wine containing more than 20 % of proof spirit verified as aforesaid shall be deemed spirits.

(2.) In any case where by reason of the presence of colouring, sweetening, or other matter, the true strength of any liquor cannot be immediately ascertained by Sykes' Hydrometer, a sample of such liquor may be distilled or treated by such other process as the Collector of Customs may direct, so that the true strength of the liquor may be ascertained by Sykes' Hydrometer.

(3.) In this Ordinance the term "Beer" includes ale, porter, spruce beer and black beer, and any other description of beer, and shall be construed to extend to any liquor which is imported as a description of beer, or as a substitute for beer, and which on analysis of a sample thereof at any time shall be found to contain more than 2 % of proof spirit, or to have an original gravity exceeding 1012°.

In this Ordinance and in the Customs Duties Ordinance 1909 the term "proof spirit" means such spirit as at a temperature of 51° Fahrenheit shall weigh 12/13ths of the weight of an equal bulk of distilled water at the same temperature, and the proof strength shall be that indicated by Sykes' Hydrometer.

11. It shall be lawful for the Governor in Council to direct from time to time the goods on which a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawbacks of duties shall be allowed: Provided that no drawback shall be allowed on any goods where the amount of such drawback is less than the sum of ten shillings: Provided also that no drawback shall be allowed on any goods exported after the expiration of twelve months from the date of the importation thereof, or on any goods which in the opinion of the Collector of Customs have been exported with a view to their re-importation: Provided also, that on the re-importation

of goods previously exported for drawback, the importer of such goods shall pay thereon the rate of duty in force at the date of export or at re-importation or at any intermediate time, whichever is highest.

12. The Governor of the Colony shall be entitled to a refund of the actual amount of duties paid on the importation of any goods purchased in the Colony for his own use.

13. Every sum of money which shall be due for drawback shall be paid by the Receiver General on the proper debenture certified by the Collector of Customs, and the Receiver-General is hereby authorized to return any money which shall have been overpaid as duties of Customs or shall have been allowed as abatement of duty on account of damage on goods imported, on the proper document for such overpayment or abatement being certified by the Collector of Customs.

14. The importation is prohibited of extracts, essences or other concentrations of tobacco or any admixture of the same, tobacco stalk stripped from the leaf, whether manufactured or not, and tobacco-stalks flour, unless such articles are mixed with ingredients which render them in the opinion of the Collector of Customs unfit for use except for industrial or horticultural purposes.

15. The Collector of Customs may give permission to any person to bring into the Colony any goods without payment of duty thereon upon being satisfied that such goods are so brought in for temporary use only. Such permission shall be subject to the following conditions:

(1.) That such goods shall be taken out of the Colony within three months of the date of such permission;

(2.) That the person to whom such permission is given shall deposit in the hands of the Collector of Customs the amount of the duty on such goods.

If such goods are not taken out of the Colony within three months of the date of the said permission, the deposit in the hands of the Collector of Customs shall be forfeited. If such goods are taken out of the Colony as aforesaid, such deposit shall be refunded.

16. All sums of money payable under this Ordinance shall be deemed and are hereby declared to be sterling money of Great Britain, and all duties under this Ordinance shall be paid and received according to the Imperial weights and measures by law established; and in all cases where such duties are imposed according to any specific quantity or value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

17 The Legislative Council may from time to time by resolution increase, reduce, abolish or otherwise alter the Customs duty leviable on any goods imported into the Colony, or may impose Customs duty upon any goods so imported whereon Customs duty, at the time when such resolution is passed is not leviable.

18. The Customs Duties Ordinance (No. 18) is hereby repealed.

19. Any proceedings heretofore taken and any penalty, forfeiture or liability heretofore incurred under the provisions of any Ordinance relating to duties of Customs which has ceased to be in operation may be continued, recovered, or enforced as if such Ordinance continued in operation; and all bonds taken and all things done under the authority or in pursuance of any Ordinance relating to duties of Customs which has ceased to be in operation shall be as valid and effectual and may be enforced in the same manner as if such Ordinance continued in force.

20. Where any obligation has been entered into for the payment of the duties of Customs, such obligation shall be deemed to be an obligation to pay all duties of Customs which may become legally payable or which are made payable or recoverable under any Ordinance relating to duties of Customs for the time being in force and to pay the same as the same become payable.

BRITISH PREFERENTIAL TREATMENT.

Regulations governing the Entry of Goods under the British Preferential Tariff.

The rates of Customs Duties set forth in Column 1 (preferential tariff) of the first schedule, shall apply to goods, the growth, produce or manufacture of the United Kingdom, Canada and Newfoundland: provided that such goods shall be accompanied by such evidence of origin as may be prescribed by the Governor in Executive Council from time to time, and in the case of manufactured goods upon proof being submitted that a substantial portion of the value of the manufactured article has been produced by labour in the United Kingdom, Canada or Newfoundland.

The Regulations further provide that all articles entitled to preference shall be accompanied by a certificate of origin* in prescribed form, viz.:—

1. In the case of goods consigned direct from the country of origin or manufacture a certificate of origin in the form set out in Schedule I. to these Regulations.
2. In the case of goods not consigned direct from the country of origin or manufacture a certificate in the form set out in Schedule II. to these Regulations.

Certificates of origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of origin for goods not consigned direct in order to be valid must be attested to in British countries before a collector or other principal officer of Customs, Notary Public, or other official authorised to administer oaths, and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate of origin shall be valid after the expiration of six months from the date of its issue.

Where articles entitled to preference reach the Colony before the arrival of the certificates of origin relating to the same, the Collector of Customs may authorise the delivery of such articles at the preferential rates of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates. Deposits made under the provisions of this section shall be carried to account under the appropriate head of revenue at the end of a week after the expiration of the time allowed for the production of the certificate of origin.

When goods accompanied by certificates of origin are not in uniformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment, unless the Customs authorities at the port of destination are satisfied as to the origin of the goods and that the differences are due solely to error.

*Certificates of origin are generally similar to those issued for other West Indian Colonies, for which see under British Guiana, p. 119.

Certificates of origin produced shall be retained by the Customs authorities at the port of landing and shall be filed with the papers of the importing vessel. A note shall be made on the import entry either at the time of passing or subsequently that a certificate has been produced covering the preferential goods specified in such entry.

Goods certified for entry under the preferential tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

FIRST SCHEDULE.

Tables of Specific Duties of Customs.

	Preferential Tariff. £ s. d.	General Tariff. £ s. d.
Aerated or mineral waters (natural or artificial):		
Per doz. reputed splits or pints	0 0 6	0 0 6
,, ,, quarts	0 1 0	0 1 0
In packages exceeding a quart ....gall.	0 0 6	0 0 6
Animals, living, viz.:		
Asses ....each	0 10 0	0 10 0
Horned cattle .... ,,	0 8 0	0 10 0
Dogs .... ,,	0 10 0	0 10 0
Goats .... ,,	0 1 0	0 1 0
Horses .... ,,	0 16 0	1 0 0
Mules .... ,,	1 0 0	1 0 0
Sheep .... ,,	0 2 0	0 2 6
Swine .... ,,	0 0 9½	0 1 0
Arms, ammunition and explosives:		
Muzzle-loading and air guns .... ,,	0 5 0	0 5 0
All other guns, rifles, revolvers, pistols, muskets and carbines ....each	0 10 0	0 10 0
Ammunition, cartridges, loaded 1,000	0 5 0	0 5 0
,, cartridges, unloaded .... ,,	0 2 6	0 2 6
Gunpowder ....lb.	0 0 7	0 0 7
Bags:		
Trunks, valises, travelling and tool bags and baskets of all kinds ....*ad val.*	8 %	10 %
Beer:		
Upon every gallon where the worts thereof were of an original gravity of 1050°, and so on in proportion for any difference in quantity or gravity:		
In wood ....gall.	0 0 7	0 0 7
In bottle, per doz. reputed pints ....doz.	0 0 7	0 0 7
,, ,, ,, quarts .... ,,	0 1 2	0 1 2
Boots, shoes and slippers ....*ad val.*	8 %	10 %
Bread, biscuits and cakes:		
Pilot bread and crackers ....60 lbs.	0 0 9½	0 1 0
All other kinds ....100 lbs.	0 3 4	0 4 2
Bricks and tiles 1,000	0 6 3	0 6 3
Brooms and brushes ....*ad val.*	8 %	10 %
Butter and butter substitutes:		
Butter ....100 lbs.	0 6 8	0 8 4
,, substitutes, including butterine, ghee and oleomargarine ....100 lbs.	0 8 4	0 8 4
Calcium carbide .... ,,	0 1 7	0 2 0
Candles, tallow .... ,,	0 2 2	0 2 2
,, all other kinds .... ,,	0 1 2	0 4 2
Carriages:		
Bicycles or tricycles, other than motor ....each	0 10 0	0 12 6
,, ,, motor .... ,,	2 0 0	2 10 0
Motor cars for pleasure to seat two, including the driver ....each	8 0 0	10 0 0
For each additional seat .... ,,	2 0 0	2 10 0
Motor vehicles intended solely for agricultural, industrial or trade purposes, if admitted as such by the Collector of Customs; passenger cars to seat 10 or more persons, and vans and wagons for the carriage of goods ....each	8 0 0	10 0 0
Other vehicles ....*ad val.*	8 %	10 %
Cattle and other animal foods:		
Soya bean cake, molascuit, molassine, and any other preparation which the Collector of Customs is satisfied is intended as food for cattle 100 lbs.	0 0 7½	0 0 7½
Linseed oil cake, and linseed oil cake meal ,,	0 0 6	0 0 7½
Cement, the barrel not exceeding 400 lbs. ....barrel	0 0 9½	0 1 0
Chalk, including fireclay, plaster of paris and whiting ....100 lbs.	0 1 0	0 1 0
Cheese .... ,,	0 6 8	0 8 4
Chemicals:		
Acetic acid:		
Containing not more than 6 % of absolute acid per gall.	0 0 6	0 0 6
Containing more than 6 % .... ,,	0 2 6	0 2 6
Calcium carbide ....100 lbs.	0 1 7	0 2 0
Cocoa, ground or otherwise prepared, except sweetmeats ....lb.	0 0 1	0 0 1
Coffee, raw .... ,,	0 0 1	0 0 1
Roasted, ground or otherwise prepared, and including coffee substitutes, extracts and essences reputed lb. or pint	0 0 2	0 0 2
Coffins:		
Including caskets, casket robes and linings and casket hardware ....*ad val.*	8 %	10 %
Confectionery:		
Including sweetmeats of all kinds, chocolates and other creams ....reputed lb.	0 0 1	0 0 1
Cordage ....*ad val.*	8 %	10 %
Cotton:		
Piece goods, printed, dyed or bleached, not exceeding in cost 3d. per yard ....*ad val.*	5 %	5 %
Exceeding in cost 3d. per yard .... ,,	10 %	10 %
Fish: Salmon, dried, salted, smoked or pickled 100 lbs.	0 1 7	0 2 0
All others, dried, salted, smoked or pickled 100 lbs.	0 0 9½	0 1 0
Fresh, imported in cold storage .... ,,	0 4 2	0 4 2

FIRST SCHEDULE—continued.

	Preferential Tariff. £ s. d.	General Tariff. £ s. d.
Fish: Canned, concentrated or otherwise preserved 100 lbs.	0 3 4	0 4 2
Fruit and nuts:		
Dried or preserved, including currants, figs, prunes and raisins, other than candied or crystallised fruits, and fruits in liquid.....lb.	0 0 1	0 0 1
Nuts, other than peanuts and coconuts ..... ,,	0 0 1	0 0 1
Furniture:		
House, office, cabinet or store, of wood, iron or other material, including cash registers..*ad val.*	8 %	10 %
Glass and glassware:		
Glass bottles, lamps, lamp chimneys, and table glassware .....*ad val.*	8 %	10 %
Grain and flour:		
Grain:		
Oats .....100 lbs.	0 0 9½	0 1 0
Rice ..... ,,	0 2 2	0 2 2
Other kinds, including wheat, barley, rye, maize, but excluding grain in bottles or cans. 100 lbs.	0 1 0	0 1 0
In bottles or cans ..... ,,	0 4 2	0 4 2
Flour and meal: Wheaten, in barrels or bags of 196 lbs. or in ½ barrels or ½ bags...barrel or bag	0 2 4	0 3 4
In packages smaller than 98 lbs. .....100 lbs.	0 3 8	0 4 2
Not wheaten, in barrels or bags of 196 lbs. or in ½ barrels or ½ bags.....barrel or bag	0 1 2½	0 1 6
In packages smaller than 98 lbs. .....100 lbs.	0 3 4	0 4 2
Bran and pollard ..... ,,	0 0 6	0 0 7½
Pulse:		
Beans and peas ..... ,,	0 0 9½	0 1 0
Other kinds, including dholl, lentils, gram, but excluding pulse in bottles or cans....100 lbs.	0 1 0	0 1 0
Beans and peas in bottles or cans..... ,,	0 3 4	0 4 2
Other kinds in bottles or cans ..... ,,	0 4 2	0 4 2
Other farinaceous preparations:		
Cereal foods, including rolled oats and oatmeal 100 lbs.	0 3 4	0 4 2
Macaroni and vermicelli ..... ,,	0 2 0	0 2 0
Other kinds, including arrowroot, sago, tapioca and food for infants or invalids.....100 lbs.	0 4 2	0 4 2
Grease:		
Stearine and tallow ..... ,,	0 5 0	0 5 0
Other kinds..... ,,	0 1 0	0 1 0
Hay and chaff:		
Hay ..... ,,	0 0 6	0 0 7½
Chaff..... ,,	0 0 7½	0 0 7½
India rubber manufactures ....*ad val.*	8 %	10 %
Jams, jellies and preserved fruits:		
Including marmalade, candied or crystallised fruits or peel .....100 lbs.	0 8 4	0 8 4
Canned and bottled fruits ..... ,,	0 6 8	0 8 4
Lard and lard compounds:		
Lard ..... ,,	0 6 8	0 8 4
Lard compounds..... ,,	0 8 4	0 8 4
Leather, dressed partly or wholly .....lb.	0 0 2	0 0 2
Undressed..... ,,	0 0 1	0 0 1
Machinery:		
Including motor and other engines, steam boilers, electric machinery not specified in the Second Schedule, and electric dental appliances *ad val.*	8 %	10 %
Matches, in boxes containing not more than 72 matches each .....gross	0 1 6	0 1 6
Meat:		
Fresh meat, poultry and game imported in cold storage .....100 lbs.	0 3 4	0 4 2
Salted or cured, not including hams and bacon 100 lbs.	0 1 8	0 2 1
Hams and bacon..... ,,	0 3 4	0 4 2
All other, including canned, potted or concentrated meats and extracts .....100 lbs.	0 3 4	0 4 2
Metals:		
Iron and steel nails, spikes, rivets, clinches, wire (including barbed wire), woven wire fencing and metal gates .....*ad val.*	8 %	10 %
Milk, condensed or otherwise preserved, containing not less than 9 % of butter fat, the case computed to contain 48 lbs.....case	0 0 9½	0 1 0
Containing less than 9 % of butter fat, the case computed to contain 48 lbs.....case	0 8 0	0 10 0
Musical instruments:		
Pianos and organs .....*ad val.*	8 %	10 %
All others ..... ,,	10 %	10 %
Oil, mineral of all kinds, except when imported to be used exclusively as fuel .....gall.	0 0 6	0 0 6
Mineral of all kinds, when imported to be used exclusively as fuel, and so proved to the satisfaction of the Collector of Customs .....gall.	0 0 4	0 0 4
Petrol, naphtha, benzine and gasoline ..... ,,	0 0 4	0 0 4
Edible of all kinds, including olive and cotton seed oil, but not including lard oil or coconut oil gall.	0 1 3	0 1 3
Lard oil ..... ,,	0 0 6	0 0 6
Other than mineral or edible, including lubricating, medicinal, perfumed and essential oils gall.	0 0 6	0 0 6
Opium and ganja:		
Including mixtures and preparations thereof..lb.	0 15 0	0 15 0
Tincture of opium, admitted by the Collector of Customs as being for medicinal purposes..gall.	0 5 0	0 5 0
Painters' colors and materials:		
Paints and colors.....*ad val.*	8 %	10 %
Polish and varnish containing spirits .....gall.	0 1 2½	0 1 6
Polish and varnish not containing spirits.... ,,	8 %	10 %
Turpentine..... ,,	0 0 6	0 0 6
Paper:		
Of all kinds and manufactures of paper ..*ad val.*	8 %	10 %
Cards, playing (per pack not exceeding 53 cards) per pack	0 0 4¾	0 0 6
Plate and plated ware:		
Including nickel-plated, gilt or electro-plated ware .....*ad val.*	8 %	10 %
Salt, coarse or rock .....100 lbs.	0 0 3	0 0 3
Fine, not including table salt..... ,,	0 0 6	0 0 6
Soap, common, including laundry, polishing and soft soap .....100 lbs.	0 1 8	0 2 1
Perfumed, medicated or fancy soaps for toilet purposes .....100 lbs.	0 3 4	0 4 2
Spirits:		
Brandy, gin, rum and whisky:		
Not exceeding the strength of proof .....gall.	0 11 6	0 11 6
Exceeding the strength of proof ....proof gall.	0 11 6	0 11 6
Rum:		
The product of, and imported direct from British Guiana or the British West Indies:		
Not exceeding the strength of proof ....gall.	0 9 0	0 9 0
Exceeding the strength of proof ..proof gall.	0 9 0	0 9 0
Liqueurs and cordials:		
All kinds, including bitters, and flavouring extracts containing spirits .....gall.	0 14 6	0 14 6
Medicinal:		
Admitted as such by the Collector of Customs gall.	0 5 0	0 5 0
Perfumed spirits:		
Bay rum..... proof gall.	0 10 6	0 10 6
All others, including toilet preparations, washes, dentifrices, &c.....gall.	0 15 0	0 15 0
Methylated spirits and methylated alcohol:		
Admitted as such by the Collector of Customs gall.	0 1 6	0 1 6
Unenumerated spirits:		
Not exceeding the strength of proof..... ,,	0 15 0	0 15 0
Exceeding the strength of proof .... proof gall.	0 15 0	0 15 0
Starch ..... 100 lbs.	0 0 9½	0 1 0
Stones and slates:		
Slates.....1,000	0 6 3	0 6 3
Sugar: Refined .....100 lbs.	0 1 8	0 1 8
Unrefined..... ,,	0 1 8	0 1 8
Tea.....lb.	0 0 6	0 0 6
Tobacco and snuff:		
Unmanufactured:		
Leaf, containing 25 % or more of moisture when dried at a temperature of 212° Fahrenheit lb.	0 1 3	0 1 3
Containing less than 25 % of moisture ..... ,,	0 1 5½	0 1 5½
Manufactured:		
Cigars ..... ,,	0 5 0	0 5 0
Cigarettes..... ,,	0 5 0	0 5 0
Snuff ..... ,,	0 3 0	0 3 0
Other manufactured..... ,,	0 3 0	0 3 0
Vegetables: Garlick, onions and English potatoes 100 lbs.	0 0 9½	0 1 0
Canned or otherwise prepared ..... ,,	0 6 8	0 8 4
Vermouth..... gall.	0 4 0	0 4 0
Vinegar:		
Containing not more than 6 % of acetic acid ,,	0 0 6	0 0 6
,, more than 6 % of acetic acid .. ,,	0 2 6	0 2 6
Wine: Sparkling ..... ,,	0 7 6	0 7 6
Non-sparkling, in bottles containing less than 42 % of proof spirit..... gall.	0 4 0	0 4 0
In wood, under 23°..... ,,	0 1 3	0 1 3
,, under 32°..... ,,	0 1 9	0 1 9
,, under 42°..... ,,	0 3 3	0 3 3
Wood and timber:		
Unmanufactured:		
Sawn and hewn, undressed.....1,000 feet	0 6 8	0 8 4
,, ,, wholly or partly dressed 1,000 feet	0 10 0	0 12 6
Shingles 1,000	0 1 2½	0 1 6
Staves and headings of oak, containing staves and headings for one puncheon or two hogsheads ..... per pack or packs	0 0 8	0 0 10
Shooks, staves and headings, other kinds *ad val.*	8 %	10 %
Manufactured:		
Doors, sashes and blinds.....*ad val.*	8 %	10 %
All other articles not in this Schedule particularly enumerated or in the Second Schedule particularly exempted .....*ad val.*	10 %	10 %

And at these rates upon any greater or less quantity of such goods, wares and merchandise respectively.

SECOND SCHEDULE.

TABLE OF EXEMPTIONS FROM DUTY.

Animals and birds, living, exclusive of those specified in the First Schedule.

Arms, ammunition, uniforms, accoutrements and prizes imported by, or for the use of His Majesty's naval or military forces, the police force, or any volunteer force or rifle association sanctioned by the Governor.

Articles sent to the Colony for repairs and improvements when passed by the Collector of Customs as such.

Articles imported at the cost of public subscribers as gifts to the public.

Articles passed by the Collector of Customs as the personal baggage of passengers; professional apparatus brought in by passengers for their own use, and household effects of passengers which have been in the use of the importer for at least one year.

Articles, exclusive of oil and other illuminants, imported specially for the furnishing, decoration, construction and repair of churches used for public worship, on the signed declaration of the head of the denomination for which they are intended.

Articles imported by, or for the use of the Governor of the Colony.

Articles imported by, or for the use of the Colonial Government.

Articles imported by, or for the use of the office or bureau for meteorological observations maintained in the Colony by the Government of the United States.

Articles re-imported into the Colony (within one year from date of exportation), on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.

Articles imported by the Consuls of foreign countries for the official use of their Consulates, which countries grant similar privileges to British Consular officers:

1. Furniture and effects in the case of "Consuls de carrière."
2. Flags, coats of arms, and other articles for official use imported by Consular Officers, whether "Consuls de carrière" or otherwise.

Bark.
Beans, Tonca.
Books, printed, bound or unbound and not being account books and not subject to duty under the Foreign Reprints Ordinance; music, printed, bound or unbound, and not subject to duty under the Foreign Reprints Ordinance, pamphlets, periodicals including newspapers, unframed photographs, atlases, maps, charts and plans, trade catalogues and advertising circulars, show cards, bank notes, used stamps and post cards, but excluding labels and christmas cards.
Bullion and coin.
Cassava, farine and cassava bread.
Charcoal, animal and other.
Coal, coke and patent fuel.
Cocoa, raw.
Coconuts and copra.
Cotton, raw.
Divi divi.
Eggs, fresh, not preserved.
Fish, fresh, not imported in cold storage.
Fruit, fresh.
Glue, fish.
Gum, balata.
Hides, raw.
Horns and bones, unmanufactured.
Horses, baggage and furniture of officers on Imperial Service in His Majesty's Naval and Military Forces.
Ice.
Implements and tools:
Agricultural, bootmakers' and saddlers', blacksmiths' and fitters', carpenters' and painters', coopers', masons', tailors' and seamstresses', which in the opinion of the Collector of Customs are intended for use in any of the foregoing branches of industry. Provided always that the above-mentioned implements and tools are imported in packages not containing other articles.
Machinery, agricultural, manufacturing and refining, and parts thereof, not imported for sale, if admitted as such by the Collector of Customs.
Machinery for waterworks and sewerage works, including pipes, hydrants (and other waterworks and sewerage fittings, not imported for sale), if admitted as such by the Collector of Customs.
Machinery, mining, of all sorts, including machinery and pipes for the sinking of oil and artesian wells, and tanks for containing petroleum (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs.
Machinery for the irrigation or drainage of lands (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs.
Machinery for sawmills, foundries and factories (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs.
Machinery for steam and other vessels (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs.
Machinery for electric lighting and power plant on estates or mines (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs.
Machinery for railways and tramways on estates or mines, including rails and rolling stock (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs.
Machinery, other, viz.: fire engines, hose and couplings for same, printing presses and types, sewing machines, steam boilers and steam rollers, and parts thereof.
Manures, sulphate of ammonia, nitrate of soda, lime and other substances which the Collector of Customs is satisfied are imported for use as manures or as remedies for diseases of or preventive of insect attacks on plants.
Oil, coconut.
Packages or coverings in which any articles are contained, being the usual or proper packages or coverings.
Pans, tayches, tanks and other vessels to be used in the manufacture of produce.
Plants, seeds and bulbs for cultivation or propagation.
Produce of the Colony re-imported into the Colony within one year from the date of exportation, and so proved to the satisfaction of the Collector of Customs.
Rubber, raw.
Sand, earth and stones in the rough.
Ships, boats and launches.
Specimens illustrative of natural history.
Vaccine lymph, medical serum and radium.
Vegetables, fresh, exclusive of those specified in the First Schedule.
Wine for public worship, on the signed declaration of the head of the denomination for which it is intended.

EXPORT DUTIES.

	£	s.	d.
Asphalt or pitch in a crude state .....ton	0	5	0
,, liquid in a crude state.....240 galls.	0	5	0
,, boiled.....ton	0	7	6

And so on in proportion for any greater or less quantity.

The words "Products of this Colony" whenever they occur in the Customs Ordinance, and in every other Ordinance in force in this Colony relating to the Customs or otherwise, shall include asphalt and pitch.

WEST AFRICAN COLONIES

SIERRA LEONE

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.
(Ordinance No. 4 of 1909.)

Articles.	£	s.	d.
Ale, beer and porter in barrels .....per gallon	0	0	6
,, ,, ,, in bottles, reputed or Imp. quarts per doz.	0	1	0
,, ,, ,, ,, ,, ,, ,, pints ,,	0	0	6
Cartridges, rifle, ball .....per 100	0	5	0
,, (ball), for revolvers or for other pistols .... ,,	0	2	6
Cigars and cigarettes .....lb.	0	2	0
Gunpowder .....per barrel of 100 lbs.	0	6	0
All other explosives .....10 % *ad val.*			
Guns, trade flintlock .....each	0	2	6
,, percussion ..... ,,	0	10	0
,, rifle muzzle-loader ..... ,,	0	10	0
,, breech-loading, single or double barrelled ..... ,,	1	0	0
,, breech-loading rifle ..... ,,	1	0	0
Lumber .....per 1,000 ft.	0	8	0
†Oil, kerosene, rock, Burmah, Rangoon, oil made from petroleum, coal, schist, shale, peat or other bituminous substance, or from any of the products of petroleum or of any of the above-mentioned oils .....per old wine gallon	0	0	6
If giving off an inflammable vapour at a temperature below 95° Fahr. prohibited.			
Turpentine and oils of every description, other than oils for edible or perfumery purposes .....per old wine gallon	0	0	6
Revolvers and other pistols .....each	0	10	0
Rice.... .....10 % *ad val.*			
Spirits and strong waters the strength of which can be ascertained by Tralles' alcoholometer:			
1. When of the strength of 50% of pure alcohol by such alcoholometer .....per Imp. gal.	0	6	3
And for every degree or part of a degree (Tralles) in excess of a strength of 50 % by such alcoholometer, an additional duty of..... .....per Imp. gall.	0	0	2½
And for every degree below a strength of 50 % by such alcoholometer a reduction of duty of.....per Imp. gall.	0	0	1½
Provided always that the duty levied shall in no case be less than five shillings per Imp. gallon.			
2. Spirits (other than *bonâ fide* drugs and medicines containing drugs when admitted as drugs or medicines by the Collector of Customs), being sweetened or mixed so that their degree of strength cannot be ascertained by such alcoholometer..... per Imperial gallon	0	6	3
3. Spirits or strong waters, such as naphtha in its crude state, methylated spirits and perfumed waters which are totally unfit for use as a potable spirit, and also *bonâ fide* drugs and medicines containing spirits when admitted as drugs or medicines by the Collector of Customs .....10 % *ad val.*			
4. Spirits, unenumerated .....per Imperial gallon	0	6	3
Molasses .....10 % *ad val.*			
Sword blades .....each	0	5	0
Tobacco, unmanufactured .....per lb.	0	0	5
,, manufactured	0	2	0
Wines—Still:			
Of a strength not exceeding 20° proof spirit ....per gallon	0	2	3
,, ,, exceeding 20° proof spirit ..... ,,	0	3	3
Sparkling wines ..... ,,	0	4	0
Together with a sum of 3d. per degree or part of a degree above 30° per cent. of proof spirit.			
All other goods.....10 % *ad val.*			

EXEMPTIONS.—The following, arranged alphabetically, are duty free:—Agricultural and gardening implements and tools; all articles which in the opinion of the Collector of Customs are commercial samples; arms and accoutrements, equipment or uniform, the property of officers of the Sierra Leone battalion of the West African frontier force, or of other officers of the Colonial Civil Service imported by such officers for their use on duty as required by the regulations of their respective services. The professional robes of all officers of the Colonial Service, being barristers-at-law or advocates of the Scotch Bar; articles other than guns, gunpowder and spirits imported by natives of the Colony or Protectorate on their return by land from other parts of West Africa to the extent of 10s. duty; articles to the value of £5, other than guns, ammunition, spirits and other alcoholic liquors, imported from the Gambia Colony by medical officers attached to the sanitary service of the Colonies of Sierra Leone and the Gambia; bags intended to be used in the exportation of West African produce; bibles: boats, lighters and canoes with their requisite tackle if imported at the same time; bulbs and roots; bullion; carbolic and Izal powder, commercial; coin; coke, coals; consulates: official goods imported for the use of consulates; coopers' stores, including casks, barrels, cask-heads, shooks, hoops, hoop-iron, rivets, rushes, tenter hooks and all materials in connection therewith; disinfectants, Sanitas and other; fishing nets and gear; quinine; educational establishments: books, stationery and school apparatus generally for use of, when certified by the head of the establishment that such articles are solely intended for educational purposes; all printed literary matter, including scientific and technical works in all languages, and printed music; potatoes, onions, fruits not preserved; fuel, patent; game and poultry; Government articles of every description for the use of the Colonial Government, articles of every description for the use of the Governor or officer administering the Government; guns for sporting purposes re-imported, which have previously been stamped, licensed, and duty paid under the laws of the Colony, and have remained in the possession of the original importer; ice and all edible provisions kept or preserved

† Notwithstanding anything in the "Petroleum Ordinance, 1906" (No. 1 of 1906), hereinafter called the Principal Ordinance contained, it shall be lawful for the Governor in Council, subject as hereinafter provided, to authorise the importation and keeping of petroleum which gives off an inflammable vapour at a temperature of below 95° Fahr. Any person desiring to import or keep petroleum, the importation or keeping whereof is prohibited by the Principal Ordinance, shall apply in writing to the Collector of Customs for a permit to import or keep such prohibited petroleum, and shall in such application describe the quality and quantity of petroleum for which such permit is required, the purposes for which and the places in which it is intended that it should be used. No permit under the provisions of this ordinance shall be granted to import or keep petroleum for the purpose of being used as an illuminant.

on ice or in refrigerating chambers; iron in corrugated sheets; fresh meat of all kinds not preserved in any way, other than upon ice or in refrigeration chambers: fresh fish, not preserved in any way; turtle; specimens of natural history, mineralogy or botany; kerosene tins, empty; light railway rolling stock and plant and other appliances used solely for the development of the palm oil trade and other local industries in the Colony and Protectorate, when admitted as such by the Comptroller of Customs; live stock; printing machines and all appliances (except printing paper) used in the process of printing, and printing ink; machinery and apparatus (and all parts and appliances thereof), consisting of moving parts or mechanical elements which may be put in motion by physical or mechanical force, and admitted as such by the collector of Customs, of the following descriptions: agricultural, industrial, electrical, manufacturing, marine, mining and gold dredging, pumping and boring for water, machinery for use in connection with the preparation of any natural product of the Colony, or the development of any industry in connection with such product, mathematical, scientific and surgical instruments; solder and soldering tools; memorial tablets and tombstones, together with their necessary accessories; mosquito netting and mosquito-proof gauze; motor vehicles and engines used for industrial or commercial purposes and all accessories thereto, and (if imported at the same time) tools and implements for use in connection therewith when admitted as such by the Collector of Customs; newspapers; oils, greases, petrol and other non-potable spirits for use as motor power or lubrication for motor vehicles and engines, used for industrial or commercial purposes, and imported by or on behalf of the owners of motor vehicles and engines, when admitted as such by the Collector of Customs; outer packings in which goods are packed and imported, such as packing cases, crates or other covers, and such immediate or inner packings as may, in the opinion of the Collector of Customs, be of no commercial value; passenger's baggage consisting of wearing apparel and personal effects such as jewellery, brushes and combs intended for the personal use of such passenger, but not spirits, wines, liqueurs, tobacco, provisions, scent and other articles included in his baggage, provided always that duty shall not be charged on any spirits or scent not exceeding one bottle of each, or on any cigars or cigarettes not exceeding 100 of each, or any tobacco not exceeding one pound in weight, included in a passenger's baggage; seeds of all kinds; ships whether propelled by steam or sails; shrubs and trees imported for planting; steam, electric or other launches with their requisite fittings if imported at the same time; telegraph materials: all *bonâ fide* telegraph materials landed for the use of the African Direct Telegraph Company; tools, implements, and materials imported by miners or prospectors for their *bonâ fide* use in mining or prospecting; trade catalogues, price lists and printed commercial advertising matter, when imported for free distribution only; War Department and Admiralty: articles of every description for the use of His Majesty's army and navy, under regulations prescribed; all non-consumable articles such as furniture, plate, glass or cutlery for the sole use of any mess or canteen belonging to officers or sergeants of His Majesty's army when certified by the officer commanding the corps having such mess or canteen and such certificate is countersigned by the officer commanding the troops that the same are imported solely for the use of any such mess or canteen and that they or any of them will not be sold or applied for any other purpose save as hereinbefore provided under regulations prescribed; arms, accoutrements and uniform, the property of officers of His Majesty's army or navy, imported by such officers for their use on duty as such officers and because and according as required by the regulations of their respective services, under regulations prescribed; articles of every description imported for the sole use of any mess or officer or any of the crew of any of the ships of His Majesty's squadron on the coast of Africa, upon proof being made to the satisfaction of the Governor that the same are *bonâ fide* imported for the sole use of any such mess, officer or crew, under regulations prescribed; twine for sewing up bags intended to be used in the exportation of West African produce; West African produce.

(Order-in-Council No. 16, of 1913.)

The above order places on the free list certain articles of food on importation as follows:—All eatables, groceries, salt, provisions, and other articles of food and drink for human consumption, except such as are made liable to import duty by the first schedule of the Customs Duties Ordinance No. 4, of 1909.

(Ordinance No. 10, of 1908.)

1. This Ordinance may be cited for all purposes as "The Firearms, Ammunition, Gunpowder, and Munitions of War Ordinance, 1908."

IMPORTATION AND EXPORTATION.

2. All firearms, ammunition, and gunpowder imported by sea shall be deposited at the cost, risk, and peril of the person or persons importing the same in such public warehouse or warehouses as shall be appointed by the Governor by proclamation for that purpose.

3. It shall not be lawful to introduce into the Colony or Protectorate by land any firearms, ammunition, or gunpowder from neighbouring countries in which His Majesty has no jurisdiction, but the Governor may on special request grant licences for the introduction by land of specified firearms, ammunition, or gunpowder.

(*a*) To persons affording sufficient guarantees that the firearms, ammunition, or gunpowder in question will not be given, assigned or sold to third persons.

(*b*) To travellers provided with a declaration of their Government stating that the firearms, ammunition, or gunpowder are destined exclusively for their personal defence.

If such firearms, ammunition, or gunpowder are not exported from the Colony within one week after reaching the coast, they shall be deposited in a public warehouse as prescribed in the preceding section and be subject to all the provisions of this Ordinance.

4. Any person contravening the provisions of either of the two preceding sections shall on summary conviction before a Magistrate (who may order the firearms, ammunition, or gunpowder to be forfeited to His Majesty) be liable to a penalty not exceeding £100 or to imprisonment with or without hard labour for any period not exceeding twelve months.

5. It shall be lawful for the Governor by proclamation to prohibit the exportation of all or any of the following articles: Arms, ammunition, military and naval stores, and any article which the Governor shall judge capable of being converted into, or made useful in increasing the quantity of arms, ammunition, or military or naval stores, to any country or place therein named whenever the Governor shall judge such prohibition to be expedient in order to prevent such arms, ammunition, military or naval stores being used against His Majesty's subjects or forces, or against any forces engaged or which may be engaged in military or naval operations in co operation with His Majesty's forces.

6. If any person shall export or attempt to export any of the articles mentioned in the last preceding section in contravention of such proclamation, such article or articles shall be forfeited to His Majesty, and the person so acting shall be guilty of an offence and be liable upon conviction before a Magistrate to a penalty not exceeding £100 or to imprisonment with or without hard labour for a period not exceeding twelve months.

PROHIBITION.

The importation, sale or manufacture of white or yellow phosphorus matches from Jan. 1, 1911.

GOLD COAST

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

EAST OF THE VOLTA.

TABLE OF DUTIES.

	£	s.	d.
On brandy, gin, rum and miscellaneous spirits or strong waters not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' alcoholometer, not exceeding the strength of 50 degrees of pure alcohol as ascertained by such alcoholometer ..... the Imperial gallon	0	3	7½
and for every degree or part of a degree in excess of the strength of 50 degrees of pure alcohol as ascertained by such alcoholometer an additional duty .....the Imperial gallon	0	0	1
For every full degree below 50 degrees of pure alcohol as ascertained by such alcoholometer a reduction of..... the Imperial gallon	0	0	1
On alcoholic bitters, gin and liqueurs, being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' alcoholometer.....the Imperial gallon or part thereof	0	3	7½
On brandy, rum and miscellaneous spirits or strong waters, being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' alcholometer .. the Imperial gallon or part thereof	0	7	3
On tobacco.....the pound	0	0	2¾
On gunpowder ..... "	0	0	6
On firearms of any description .....each	0	2	0

On all other goods of every description, not being specially exempted in the second part hereof, an *ad valorem* duty of four pounds sterling per centum on the value of the goods at the port from which the same shall have been imported.

TABLE OF EXEMPTIONS.

Arranged alphabetically.

Agricultural and gardening implements and tools; all goods imported by the Governor for his private use; all goods imported with the sanction of the Governor for the use of His Majesty's troops; all goods imported with the sanction of the Governor for the service of any public department of the Colony; all personal effects when satisfactory evidence is given to the Comptroller of Customs that they are being re-imported after a previous importation; animals living, viz., cattle, goats and sheep, horses, mules and asses, also poultry; anchors, chains; bags and sacks; bedding of linen, hempen and jute tissues; bells; blacking; blue (indigo); books (including pocket-books); newspapers, showcards, and printed matter; brass and copper lamps, bells, scales, chains, trays and buttons, Shea butter; candles; canvas, embroidery and tarpaulins of cotton, linen, hempen or jute tissues, embroidery and flags of woollen and worsted tissues; cash boxes; chairs; chemicals of all kinds; clocks and watches; coal; coins, British and other legally current in the Colony; confectionery; coopers' stores, including hoops, rivets, and hooks; corkwood; carriages and carts; demijohns (empty); drain pipes; dressing-cases; embroidery, silk; filters, glass and glassware other than beads, and building material; grindstones, hand-bags; harness; ice; indiarubber; instruments, scientific and surgical; ironware cooking utensils; jewellery; lucifer and wax matches; luggage, passengers' personal; machinery (including electrical) for mining and for agricultural purposes; mats; masts, oars, and other manufactures of wood, when not to be used as building materials; meat, fresh and preserved beef or pork; paints; pianos; pictures, engravings, &c.; plants; purses and pocket-books; safes; salt; scales, iron and steel; seeds; stationery; steam launches, including fittings; straw hats; tallow; tar; tombstones; toys; trays, iron and steel; trunks; turpentine; umbrellas and parasols; velocipedes.

DENUNCIATION OF THE CUSTOMS UNION WITH TOGOLAND.

Germany has denounced the Customs Union existing, in virtue of the Agreement dated February 24, 1894, between Togoland and the territory of the Gold Coast Colony, situated East of the Volta.

Said Agreement ceased to have effect from and after the 30th April, 1904.

WEST OF THE VOLTA.

1. This Ordinance may be cited as "The Customs Tariff (Amendment) Ordinance, 1907," and shall be read and construed with "The Customs Tariff Ordinance, 1904," hereinafter referred to as the principal Ordinance.

2. From and after the date on which this Ordinance shall come into operation there shall be raised, levied, collected and paid unto His Majesty for the use of the Government of the Gold Coast Colony upon all goods of every description imported into the Colony, not being specifically charged with duty in the first Schedule to this Ordinance nor specially exempted from duty in the second Schedule, an *ad valorem* duty of ten pounds sterling per centum on the value of the goods at the port from which the same shall have been imported.

3. From and after the date on which this Ordinance shall come into operation there shall be raised, levied, collected and paid unto His Majesty for the use of the Government of the Gold Coast Colony upon the goods imported into the Colony and specified in the first Schedule to this Ordinance the several duties of Customs respectively inserted, described and set forth in that Schedule.

4. The goods enumerated and described in the second Schedule to this Ordinance shall be exempt from duty.

5. No duties of Customs shall be charged or levied upon any goods which shall have been warehoused without payment of duty on the first entry thereof, or duly entered and landed to be warehoused although not actually deposited in the warehouse and delivered for exportation, and duly exported by sea to any place beyond the limits to which this Ordinance extends, but fees, to be fixed in manner hereinafter provided, shall be charged for the service of the Customs Officers employed in supervising the exportation.

6. Upon exportation by sea to any place beyond the limits to which this Ordinance extends of goods on which the full duties of Customs on importation shall have been paid, there shall be drawn back subject to the provisions as to drawbacks in sections 121 to 121*j* inclusive of the "Customs Ordinance" ninety-five per cent. of the said duties.

7. (1) It shall be lawful for the Governor-in-Council:

(*a*) to make rules for fixing the fees to be paid under section 5 of this Ordinance, and for regulating the manner in which they shall be assessed and collected, provided that such fees shall not exceed what shall be a reasonable charge for the supervision by Customs Officers of the transhipping or exportation of goods under that section.

(*b*) to make an order in any particular case for the admission free of duty of any goods which may be imported in special circumstances for an object of a general public character, or an enterprise deemed to be beneficial to the Colony.

(2) Any rules or order made under this section shall be published in the "Gazette."

8. "The Kwitta Customs Tariff Ordinance, 1894," as amended by "The Kwitta Customs Tariff (Amendment) Ordinance, 1904," and "The Kwitta Customs Tariff (further Amended) Ordinance, 1904," shall remain in full force and effect notwithstanding the provisions of this Ordinance; provided that any goods brought from that part of the Colony lying eastward of the River Volta to any other part of the Colony shall be liable to pay such amount of duty as will be equal to the difference between the Customs duty paid on such goods under "The Kwitta Customs Tariff Ordinance, 1894," and that payable under this Ordinance. Provided also that any goods originally imported into that part of the Colony lying westward of the river Volta may with the consent in writing of the comptroller of customs, and on such conditions as he may impose, be taken thence into that part of the colony lying eastward of the said river, and the person taking such goods as aforesaid shall be entitled to a rebate of such amount of duty paid on such goods as exceeds the sum which would have been paid if the goods had originally been imported eastward of the said river.

9. This Ordinance shall come into operation upon the First day of January, 1907.

SCHEDULE I.

TABLE OF DUTIES.

	£	s.	d.
1. Ale, beer and porter of all kinds, cider and perry..imp.gall.*	0	1	0
2. Still wines (other than medicated wines) .....imp.gall.*	0	1	6
3. Sparkling wines .....imp. gall.*	0	3	0
4. (*a*) Brandy, gin, rum, liqueurs and miscellaneous spirits or strong waters, not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' alcoholometer, not exceeding the strength of 50 degrees per cent. of pure alcohol by such alcoholometer .....imp. gall.*	0	6	3
(*b*) And if of greater strength, for every degree or part of a degree over 50 degrees per cent. an additional duty, imp. gall.*	0	0	2½
(*c*) And if of less strength, for every degree below a strength of 50 degrees per cent. by such alcoholometer, a reduction of duty.....imp. gall.*	0	0	1
Provided always that the duty shall in no case be less than 5s. 6d. per imp. gall.*			
(*d*) Alcoholic bitters, gin and liqueurs being sweetened or mixed with any article so that the degree of strength cannot be ascertained as aforesaid.....imp. gall.*	0	6	3
(*e*) Brandy, rum and miscellaneous spirits or strong waters being sweetened or mixed with any article so that degree of strength cannot be ascertained as aforesaid..imp. gall.*	0	15	0
5. Tobacco, manufactured, cigars or snuff .....lb.*	0	1	6
6. „ unmanufactured..... „ *	0	0	6
7. Gunpowder ..... „ *	0	0	6
8. Firearms:			
(*a*) Rifles .....each	0	10	0
(*b*) Guns, other than flint-lock guns, for sporting purposes each	0	5	0
(*c*) Revolvers, and pistols other than flint-lock pistols „	0	2	6
(*d*) Flint-lock guns and pistols ..... „	0	2	0
9. Swords and bayonets (except swords of native West African manufacture).....each	1	0	0
10. Cartridges:			
(*a*) Filled. For rifles and guns 100*	0	5	0
(*b*) Filled. For revolvers and pistols ..... „ *	0	2	6
(*c*) Unfilled ..... „ *	0	1	0
11. Percussion caps ..... „ *	0	1	0
12. Lead, in any form .....lb.*	0	0	0½
13. Mineral and aërated water, in bottles irrespective of size	Free.		
14. Oil—Kerosine, rock, Rangoon or Burmah oil, or oil made from petroleum, coal, schist, shale, peat or other bituminous substance, or from any of the products of petroleum or of any of the above-mentioned oils, refined, so as to be suitable for illuminating purposes .....imp. gall.*	0	0	3
15. Salt, fishery or coarse, not being refined .....cwt.*	0	0	2½
16. Lumber, not prepared or manufactured to form any component part of buildings or other structures imported in sections .....100 square feet (of 1 inch in thickness)*	0	1	0
17. Cement (Portland or Roman) and lime (hydraulic or water) cwt.*	0	0	3

* Here read "or part thereof."

	£	s.	d.
18. Beef and pork (wet salted):			
(*a*) In half barrels or kegs, not exceeding 100 lbs. in weight, nett.....each half barrel or keg	0	2	6
(*b*) In barrels exceeding 100 lbs. in weight, nett.....for every 100 lbs.*	0	2	6
19. Bread (pilot, cabin or ships).....cwt.*	0	1	6
20. Flour, when packed in barrels or half barrels:			
(*a*) In half barrels not exceeding 98 lbs. nett weight, each half-barrel	0	1	0
(*b*) In barrels exceeding 98 lbs. but not exceeding 196 lbs. nett..... each barrel	0	2	0
(*c*) In barrels exceeding 196 lbs. .....for every 100 lbs.*	0	1	3
21. Rice .....cwt.*	0	1	0
22. Sugar ..... „ *	0	1	6

SCHEDULE II.

TABLE OF EXEMPTIONS.

Arranged alphabetically.

Agricultural and gardening implements; all goods imported by the Governor for his private use; all goods officially imported for the use of His Majesty's troops; all goods imported for use of His Majesty's ships, or for any officer or member of the crew serving on His Majesty's ships; all goods imported with the sanction of the Governor for service of any public department of the Colony; animals, living, including poultry and game; arms, accoutrements, equipment and uniforms imported by officers of His Majesty's army and navy and of any colonial force of constabulary, volunteers and police for their personal use as required by the regulations of their respective services; apparatus and structural material for telegraphs, telephones and electric lighting; bags and sacks specially imported for use in the exportation or inland carriage of West African produce; books, printed, newspapers, maps, charts and printed matter, not being account books or stationery; borax; camp equipment imported by civil and military officers for their personal use in the Colony Ashanti and protected territories; carriages, carts, trucks and waggons, including go-carts, jinrickshaws, bath-chairs, perambulators, wheel-barrows and hand trucks, including ready made spare parts, but not material for repairs; coal and patent fuel, being a composition of coal; coke; coins, British and other legally current in the Colony; consulates: official goods imported exclusively for the use of consuls and consulates; coopers' stores, including casks, shooks, hoops, rivets, rushes, tenter-hooks and chalk, specially imported for the packing of West African produce; corkwood; cranes, derricks and winches, whole or in parts, and machinery necessary for working the same; cyanide; educational appliances imported with the sanction of the Governor; filters and parts thereof, and all appliances for the filtration of water; fish (fresh), not preserved in any way; fruit (fresh), not preserved in any way; galvanized iron; goods admitted free of duty by order of the Governor-in-Council under section 7; harness and saddlery; ice, ice chests and refrigerators; instruments and appliances for: (*a*) scientific purposes and research; (*b*) surveying land; machinery for the following purposes: (*a*) agricultural; (*b*) electrical; (*c*) manufacturing; (*d*) marine; (*e*) mining and gold dredging; (*f*) pumping and boring for water; (*g*) for use in connection with the preparation of any natural product of the Colony, or the development of any industry in connection with such product; manures; meat (fresh), not preserved in any way; memorial tablets and tombstones, also railings and wreaths for graves; mineral and aerated waters; motor and velocipede accessories and materials for repairs; oil—kerosine, rock, Rangoon or Burmah oil, or oil made from petroleum, coal, schist, shale, peat or other bituminous substance, or from any of the products of petroleum or of any of the above-mentioned oils, being imported for use as liquid fuel, and not capable of being used for illuminating purposes; passengers' baggage as defined by the Governor-in-Council; personal effects when satisfactory evidence is given to the Comptroller of Customs that they are being re-imported after a previous importation; plant, material and rolling stock for tramways; poultry and game (fresh), not preserved in any way; produce *bona fide* of West Africa; pumps and apparatus for raising and distributing water; quicksilver; railway plant, material and rolling stock; seeds, plants, bulbs, roots, shrubs and trees imported for agricultural or horticultural purposes; slates and tiles; tools of all kinds; vegetables (fresh), not preserved in any way; vehicles possessing their own means of propulsion, including ready made spare parts, velocipedes and ready made spare parts; vessels, including: lighters, boats, canoes and steam and other launches with their necessary fittings and tackle, such as masts, oars, sails, anchors, chains &c., provided such fittings and tackle are imported together with the vessel; water tanks and vats; zinc shavings.

ORDINANCE No. 5 OF NOVEMBER 25, 1907.

This Ordinance may be cited as "The Ashanti Firearms Ordinance, 1907," and shall come into force on the 1st of January, 1908.

1. It shall not be lawful to import or introduce into Ashanti any firearms, ammunition, gunpowder, or lead in bars or sheets, except in accordance with the provisions of this Ordinance.

2 It shall be lawful for the Chief Commissioner, by writing under his hand, to grant a licence for the introduction of specified firearms, ammunition and gunpowder, other than flint-lock guns with unrifled barrels, trade gunpowder and lead in bars or sheets:

(*a*) To persons affording sufficient guarantees that the firearms, ammunition or gunpowder in question will not be given, assigned or sold to third persons;

(*b*) To travellers provided with a declaration of their Government stating that the firearms, ammunition or gunpowder are destined exclusively for their personal defence.

PROHIBITION.

The importation, sale or manufacture of matches made with white phosphorus.

* Here read "or part thereof."

GAMBIA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

IMPORT DUTIES.

	£	s.	d.
Coffee, raw	5% *ad val.*		
Gunpowder ... per lb.	0	0	1
Guns and rifles, breech-loading ... each	1	0	0
Other fire-arms ... ,,	0	4	0
Kola nuts ... per lb.	0	0	3
Malt-liquors ... per Imperial gall.	0	1	0
Oils, cooking and edible, in bulk, in packages of not less than 20 gallons ... per Imperial gall.	0	0	6
Paints and turps, §kerosine oil and other burnable oils not being edible ... per Imperial gall.	0	0	3
Petroleum, rock oil, kerosene, or paraffin oils giving off an inflammable vapour at a temperature below 95° Fahr. prohibited.			
Rice ... per cwt.	0	0	6
Salt ... per ton	0	5	0
*Spirits (except perfumes):			
Of or under standard strength ... per Imperial gall. or part thereof	0	4	2
Of greater strength ... per degree	0	0	1
(Provided that in the case of spirits, other than brandy and whisky, under standard strength, an abatement shall be allowed at the rate of 1d. for every degree of strength below 50 degrees down to a minimum of 30 degrees, after which no further abatement shall be allowed.)			
Upon all kinds of spirits sweetened so that the degree of strength cannot be ascertained by Tralles' alcoholometer ... per Imperial gall.	0	4	2
†Sugar ... per lb.	0	0	1
Tobacco manufactured ... ,,	0	1	6
,, unmanufactured ... ,,	0	0	4
,, cigars and cigarettes ... ,,	0	2	0
Wines: Claret in bulk, in packages of not less than 20 gallons each ... per Imperial gall.	0	1	0
Claret in bottles or other packages of less than 20 gallons each ... per Imperial gall.	0	2	0
All other ... ,, ,,	0	2	0
Upon all articles not subject to a specific duty ...	5% *ad val.*		

EXPORT DUTY.

There is further charged and paid an export duty at the rate of six shillings and eightpence per ton of 2,240 lbs. net weight, on ground nuts exported from the Colony or Protectorate, except ground nuts imported from places beyond the seas and exported.

DRAWBACK.—A drawback shall be allowed upon all wines, brandies, spirits, other than sweetened spirits, tobacco, guns or gunpowder exported from the Colony on which duties shall have been either paid, or bond been given for the payment of the same, to the full amount of the duty which has been paid or secured upon the article exported, payable by the Colonial Treasurer after the expiration of six calendar months from the date of the exportation of the goods upon which it is claimed, subject to the provisions contained in the "Customs Tariff Ordinance, 1899."

TABLE OF EXEMPTIONS.

Advertisements; animals, all sorts; birds, including poultry; boats, canoes, lighters, steam launches etc.; books printed, including maps and all printed matter, except ruled books or forms; bullion; carts and waggons used for agricultural purposes; coals, coke and patent fuel; coin current in the colony; drawings, paintings, engravings, lithographs and photographs; fish, fresh; fruit, fresh; hay and straw; ice and all fresh provisions on ice; meat, fresh; machines (not bicycles) set in motion by hand or any power; mills for grinding, sawing, raising water, or any such as are set in motion by electricity, steam, horse, wind or water power, and all parts of the said mills; manures, all sorts; motor cars and motor cycles; oil cake and other prepared food for cattle and animals; packages, in which goods are ordinarily imported; patterns; pipes for conveying fluids; plants growing and seeds for planting; ploughs, harrows, cultivators, clod-crushers and other farming implements; pumps for raising water; samples; scientific and surgical instruments and apparatus; specimens illustrative of natural history, mineralogy, botany etc.; steam engines or any part of a steam engine; tombstones; turtle; vegetables, fresh; wire fencing, iron fencing, standards for the same and tomb railings; passenger's baggage, consisting of wearing apparel and personal effects, such as jewellery, brushes and combs intended for the personal use of such passenger, but not spirits, wines, liqueurs, tobacco, provisions, scent and other articles included in such baggage: provided always that duty shall not be charged on any spirits or scent not exceeding one half-pint of either, or on any cigars, cigarettes or tobacco not exceeding in the aggregate one pound in weight included in a passenger's baggage; deck chairs and bedding used by the passenger during the voyage; articles of every description imported for the use of the Colonial Government, War Department and Admiralty: all non-consumable articles such as furniture, plate glass or cutlery, for the sole use of any mess or canteen belonging to officers or sergeants of His Majesty's army when certified by the officer commanding the corps having such mess or canteen, and such certificate is countersigned by the officer commanding the troops that the same are imported solely for the use of any such mess or canteen, on an understanding that none of the articles shall be sold in the colony; arms, accoutrements and uniforms, the property of officers of His Majesty's army, navy or civil service, imported by such officers for their personal use on duty as required by the regulations of their respective services; articles of every description imported for the sole use of any mess or officer or any of the crew of any of the ships of His Majesty's squadron on the coast of Africa upon proof being made to the satisfaction of the Governor that the same are bonâ fide imported for the sole use of any such mess, officer or crew, and on an undertaking that none of the articles shall be sold in the colony; telegraph materials: all bonâ fide telegraph materials landed for the use of the African Direct Telegraph Company; educational appliances: copy books, ruled books, stationery, school furniture and appliances, when imported by the manager of a school and certified by him as being solely intended for educational purposes; consulates: unmanufactured African produce not liable to a specific duty.

No duty of customs whatsoever shall be charged on goods imported or brought into the Colony or Protectorate by the consular representatives of any of the countries mentioned in the schedule hereto for the personal use of themselves, their families or suites; and no examination whatsoever of such goods shall be made by any customs officer.

SCHEDULE.

United States of America, Mexico, Cuba.

PROHIBITIONS.

By "Customs (Munitions of War) Ordinance, 1903" (No. 2 of 1903), assented to 19th February, 1903, the Governor may, by Proclamation, prohibit the importation or exportation of "munitions of war" and prohibited goods.

The importation, sale or manufacture of white or yellow phosphorus matches.

"*Sale of Fire Arms and Gunpowder Ordinance*, 1912."

This Ordinance empowers the Superintendent of Police or any Travelling Commissioner to issue a permit, in prescribed form, to purchase or otherwise obtain firearms or gunpowder to any person applying for the same.

No person may purchase or otherwise obtain firearms, ammunition or gunpowder in Gambia without having previously obtained the requisite permit, nor may any person sell or transfer such firearms &c., to any person, other than a licence or permit holder.

An Ordinance to make provision for giving effect to a Convention signed March 5, 1902, in relation to Sugar.

(*No. 5.—Passed and assented to on May* 11, 1909.)

Whereas, His Majesty the King and divers foreign powers have entered into a Convention signed March 5, 1902, in relation to sugar; and it is expedient to give effect to that Convention in this Colony and in the Protectorate.

Be it enacted by the Governor of the Colony of the Gambia, with the advice and consent of the Legislative Council thereof, as follows, viz:

1. All sugar imported or brought into the Colony or Protectorate from any place outside the same shall be accompanied by such evidence of origin as hereinafter required; and all such sugar imported or brought into the Colony or Protectorate not accompanied by such evidence shall be deemed to be so imported or brought in contrary to a restriction contained in Section 41 of the Customs Ordinance, 1882, and, subject as hereinafter provided, shall be dealt with accordingly, as if the same were goods enumerated and described in the table to the said Section.

2. All sugar shall be accompanied by a Certificate of Origin indicating (*a*) the kind and quantity of the sugar; (*b*) the kind, number, and marks of the packages; (*c*) the country of production, of origin, or of manufacture, and the country of destination of the goods, and (*d*) the mode of carriage by land or water.

3. The Certificate must be signed, and issued, by the fiscal authority having jurisdiction in the country of production, of despatch, or of transformation, such fiscal authority being duly empowered for that purpose by the Government of the State.

§ Petroleum (Amendment) Ordinance, 1912.—This Ordinance provides that no person, except the holder of a store licence, shall purchase or otherwise obtain a greater quantity of petroleum than 10 gallons at one time, and further, no licence holder shall sell or otherwise transfer at one time a greater quantity than 10 gallons to any person not being a holder of a store licence.

* It is provided that the amount of spirits shall be ascertained by Tralles' alcoholometer and method of computation. Spirits of standard strength shall mean spirits so ascertained to contain 50 degrees of alcohol, being the approximate equivalent of 12½% under proof by Sykes' hydrometer.

† For Sugar Convention Ordinance see end of Tariff.

4. When the country of origin of any sugar the subject of a Certificate is a State not party to the Convention of the 5th of March, 1902, the Certificate must, in addition to the particulars required above, state if the goods are derived from a factory which works sugar coming from one of the countries mentioned in the schedule hereto or added thereto as hereinafter provided or any particular description of sugar therein specified in respect of any such country, and if so the name of such country; and any such Certificate must, as a guarantee of due signature and issue, be visé by the proper British Consul or Vice-Consul.

5. No Certificate is to be deemed valid after the expiry of twelve calendar months from the date of its issue, or such less time (if any) as may be mentioned in the Certificate by the fiscal authority issuing the same.

6. Inasmuch as it is possible that sugar may occasionally reach the Colony before the arrival of the Certificates of Origin relating to the same, and it would be inconvenient and expensive to importers if such sugar were not delivered from Customs charge until the arrival of the Certificates, it shall be competent for the Collector of Customs to authorise the delivery of such sugar, on the security of a deposit of such amount, or of a Bond in such penalty as he may think fit, for the due production of the necessary Certificate within a prescribed period, provided that he sees no reason for suspecting that the sugar emanates from a country in respect of which such sugar is mentioned in the schedule hereto, and is intended to be imported into a country a party to the Convention of the 5th of March, 1902.

7. When the Governor shall be informed through one of His Majesty's principal Secretaries of State that any direct or indirect bounty is granted in any foreign country on the production or export of sugars, the Governor may, by Order-in-Council, add the name of such country, and the description of sugar in respect of which such bounty is granted, to the schedule hereto, and may when so informed that any bounty has ceased to be granted by any country delete therefrom the name of such country or description of such sugar in respect of which such bounty has ceased to be granted.

8. Nothing in this Ordinance shall apply to molasses, glucose, or sugar-sweetened products.

9. The Collector of Customs shall be the fiscal authority for the purpose of signing and issuing Certificates of Origin of sugar exported from the Colony or Protectorate.

10. The Sugar Convention Ordinance, 1904, is hereby repealed.

11. This Ordinance may be cited for all purposes as "The Sugar Convention Ordinance, 1909"

SCHEDULE.

Spain	All sugars.
Roumania	,,
The Argentine Republic	,,
Chile	,,
Costa Rica	,,
Brazil	,,
Mexico	,,
Nicaragua	,,
Japan	Refined candied sugar.

THE NIGER TERRITORIES

SOUTHERN AND NORTHERN NIGERIA AND EGBA TERRITORIES

SOUTHERN NIGERIA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

CUSTOMS TARIFF (AMENDMENT) ORDINANCE, 1911.

(*Passed January* 26, 1911).

SCHEDULE I.

DUTIES OF CUSTOMS.

	£	s.	d.
1. Brandy, gin, rum, liqueurs, perfumed, medicated and miscellaneous spirits or strong waters, not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' hydrometer, for every Imperial gallon not exceeding a strength of 50% by such hydrometer	0	7	6
And for every degree or part of a degree in excess of a strength of 50% by such hydrometer, an additional duty per Imp. gall. of	0	0	2½
And for every degree below a strength of 50% by such hydrometer a reduction of duty per Imp. gall. of	0	0	1½
(Provided always that the duty levied shall in no case be less than 6s. 6d. per Imp. gall.)			
2. Brandy, whisky, and gin other than that to which the Trade Spirits (Regulation of Receptacles) Ordinance applies not exceeding the strength of 50% by Tralles' hydrometer ... Imp. gall.	0	6	3
3. Brandy, gin, rum, liqueurs, perfumed, medicated and miscellaneous spirits or strong waters, and subject to the provisions of sec. 29a of the "Customs Ordinance" on any liquid compound capable of being liquefied containing spirits, being sweetened or mixed with any article so that the degree of strength cannot be ascertained as aforesaid ... Imp. gall.	0	10	0
4. Tobacco manufactured or snuff ... lb.	0	1	0
5. ,, unmanufactured ... ,,	0	1.	0
6. Ale, beer, cider or porter—			
(*a*) In barrels ... gall.	0	0	4½
(*b*) In bottles ... doz. reputed or Imp. pints	0	0	4½
(*c*) In bottles ... doz. reputed or Imp. quarts	0	0	9
7. Cigars ... 50	0	1	0
8. Cigarettes ... 100	0	0	9
9. Beads, other than real coral ... lb. gross	0	0	1
10. Coral (real) ... oz. gross	0	0	3
11. Gunpowder ... lb.	0	0	9
12. Firearms—			
Flint lock guns ... each	0	12	6
Other than flint lock guns ... ,,	0	10	0
13. Kerosene and all other lamp oils, and methylated and other non-potable spirits not used for motor power .. Imp. gall.	0	0	2
14. Kola nuts ... 100 lbs.	0	10	0
15. Lead in any form ... lb.	0	0	1
16. Matches, each box containing not more than 80 matches gross of boxes	0	1	0
And in addition for every additional 40 matches or part thereof per box ... gross of boxes	0	0	6
17. Salt ... cwt.	0	1	0
18. Iron toothed spring traps ... each	0	1	0
19. Wine—Claret, and ginger wine not exceeding the strength of 10% by Tralles' hydrometer ... gall.	0	1	0
All other, except sparkling wine ... ,,	0	2	0
Sparkling ... ,,	0	3	0
20. Yarn ... lb. gross	0	0	1
21. Soap ... cwt. net	0	1	3
22. Umbrellas ... each	0	0	3
23. Cartridges, filled ... 100	0	2	0
24. Grey baft ... lb. gross	0	0	1
25. Cotton goods not elsewhere included, woollen goods, silk goods, linen goods, earthenware, furniture, hardware (including cutlery), and wearing apparel pay an *ad valorem* duty of 10% on the value of the goods ascertained as prescribed by Customs Ordinance, 1908.	£	s.	d.
26. Swords and bayonets ... each	1	0	0

In case goods dutiable by *gross* weight are packed together with other goods or with goods of different kinds dutiable by weight, the *net* weight of such goods shall be increased by 20% for the purpose of assessing the amount of duty leviable on the gross weight, at the discretion of the Provincial Collector or other proper customs officer.

SCHEDULE II.

EXEMPTIONS.

1. All goods imported from Northern Nigeria.
2. All goods imported by the present Governor for his private use.
3. All goods imported with the sanction of the Governor for the use of His Majesty's Troops or Navy.
4. All goods imported with the sanction of the Governor for the service of any Public Department of the Colony, or of the Protectorate of Northern Nigeria.
5. All goods imported with the sanction of the Governor by the Inspector-General of the West African Frontier Force and his Staff Officers for their private use when on tours of inspection.
6. All goods imported with the sanction of the Governor by Boundary and other Special Commissioners and their Assistants for their private use while executing their duties.
7. Arms, accoutrements, equipments and uniforms the property of officers of His Majesty's Army, Navy, or Civil Service, imported by such officers for their personal use on duty as required by the regulations of the service.
8. Passengers' baggage, including wearing apparel and personal effects, provided always that duty shall not be charged on any spirits or scent not exceeding one bottle of each, or on any cigars or cigarettes not exceeding 100 of each, or any tobacco not exceeding one pound in weight included in a passenger's baggage.
9. Patterns, samples and advertisements passed as such by the Comptroller of Customs and subject to any regulations in that behalf made by the Governor in Council.
10. All goods in transit under the Niger Transit Order in Council, 1903.
11. All goods imported in special circumstances for objects of a general public character or an enterprise deemed to be beneficial to the Colony with the approval of the Governor in Council.
12. All other goods not specified elsewhere as dutiable.

SCHEDULE III.

GOODS PROHIBITED.

Coin, viz: false money or counterfeit sterling; coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness; all coins known as Maria Theresa dollars of whatever weight and fineness; cowries (except by land from Northern Nigeria in conformity with the "Importation of Cowries Ordinance"); indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles; infected cattle, sheep or other animals, and hides, skins, horns, hoofs or any other part of cattle or other animals which the Governor may by Order in Council prohibit in order to prevent the introduction of any contagious distemper; provisions, meat and vegetables unfit for human food; these, if imported, shall be destroyed or otherwise disposed of as the Governor may direct; arms of precision, fire-arms, guns, ammunition, cartridges filled or unfilled, percussion caps, and powder, except in conformity with "The Firearms Proclamation, 1902"; explosives, except in conformity with the "Explosives Ordinance"; brass rods and manillas, except in conformity with "The Native Currency Proclamation, 1907"; folded woven goods, unless folded and marked in compliance with "The Folded Woven Goods ordinance," or any amendment thereof; spirits, except in conformity with the spirit licence and the trade spirits (Regulation of Receptacles) Ordinances; petroleum, except in conformity with the "Petroleum Ordinance"; uniforms, except in conformity with the "Uniforms Ordinance"; matches made with white phosphorus.

II.—PROCLAMATION NO. 6, OF 21ST FEBRUARY, 1901, PROHIBITING THE IMPORTATION AND SALE OF SPIRITUOUS LIQUORS IN THE INLAND REGIONS OF THE SOUTHERN NIGERIA PROTECTORATE.

This Proclamation, which came into operation on the 1st April, 1901, prohibits the importation and sale of spirituous liquors (1) in the inland regions (2) of the Protectorate, except as provided in the following Sections V., VI. and VII. thereof:

V.—Government officials, civil and military, missionaries, traders, travellers and other persons, not being natives, may import reasonable quantities of spirituous liquors into the inland regions for consumption by themselves and their agents, companions and subordinates (not being natives), on making due declaration thereof at a liquor declaration port (3) before the Customs officer (4), and obtaining a certificate of approval in the form "A."

VI.—Every importer shall produce such declaration and certificate for examination by a Customs officer, when so required, from time to time.

VII.—Any person authorised under a permit from the Secretary to the Government of Northern Nigeria to import into the said Protectorate wines and spirituous liquors for his own use or for the purpose of sale under licence to persons other than natives, on producing the said permit and, where the permit authorizes the importation for the purpose of sale under licence, the licence of the High Commissioner of Northern Nigeria, may import wines and spirituous liquors (except liquors known as "trade liquor") into inland regions for transit to Northern Nigeria.

RESTRICTION OF THE IMPORTATION OF SPIRITS.

Southern Nigeria Spirit Licence Amendment Proclamation which came into operation on 1st January, 1903. This Proclamation provides that no person, other than the holder of a general or wholesale licence granted under the "Spirit Licence Proclamation of 1901," shall import spirits into the Protectorate of Southern Nigeria.

(1) "Spirituous liquors" include rum, brandy, gin, whiskey, absinthe, liqueurs and all other distilled liquors.

(2) "Inland regions" means all places in the Protectorate north of the junction of the River Niger and the River Amambara which were formerly under the jurisdiction of the Royal Niger Company, Chartered and Limited.

(3) "Liquor Declaration Port" means any Customs Station or Port of Entry.

(4) "Customs Officer" means a Commissioner or the Senior Customs Officer in charge of any Customs Station.

FURTHER PROHIBITIONS.

The "Uniforms Proclamation, 1903" (No. 16 of 1903), prohibits the importation into the Protectorate of Southern Nigeria of Uniforms for sale in the Protectorate to or for use therein by any persons, other than persons who belong to H.M. Military or Naval Forces, or to the Marine or Military Forces or Police or Civil Service of the Protectorate.

The above prohibitions shall, as regards all parts of such uniforms, except fezzes, come into operation from the date of the publication of this proclamation in the "Gazette," and shall, as regards fezzes, come into operation from the 1st day of January, 1905.

Proclamation No. 2 of 13th February, 1905. The exportation of cotton seed from the Protectorate of Southern Nigeria is prohibited as from the 1st March, 1905.

Government notice of Oct. 19, 1908. Notice is hereby given to the public that the importation, sale and delivery of every kind of firearm, ammunition and powder to natives, will be suspended for a period of four years, commencing on the 15th day of February, 1909.

Under an Order, No. 27, of 24th July, 1913, the importation of the following articles are prohibited:—

"Skins of seals taken in contravention of the Order of His Majesty in Council entitled 'The Seal Fisheries (Crown Colonies and Protectorates) Order in Council, 1913.'"

"Skins of seals identified as being of the species known as Callorhinus alascanus, Callorhinus ursinus, and Callorhinus kurileusis, and belonging to the American, Russian, or Japanese herds, except such as are taken under the authority of the respective Powers to which the breeding grounds of such herds belong, and have been officially marked and certified as having been so taken."

OPIUM ORDINANCE NO. 4 OF 1913.

Under this ordinance the importation of prepared or any opium except by sea, is prohibited. All opium imported must be deposited in such store as shall be appointed by the governor for that purpose and no opium may be delivered or withdrawn therefrom except on the written authority of the Principal Medical Officer or other authorised person and then only by medical practitioners, dentists and licensed druggists. The term "opium" when used without any qualifying epithet shall be taken to include raw opium, medicinal opium, morphine, heroine, cocaine and similar drugs.

NORTHERN NIGERIA

THE CUSTOMS TARIFF PROCLAMATION.

(In operation on July 15, 1911.)

1. This Proclamation may be cited as The Customs Tariff Proclamation, 1911.

2. There shall be raised, levied, collected and paid unto His Majesty, his heirs and successors for the use of the Government of Northern Nigeria, upon goods imported into Northern Nigeria, or taken out of bond, for consumption in the Protectorate, the several duties of Customs as the same are respectively inserted described and set forth in the First Schedule to this Proclamation.

3. The goods enumerated and described in the Second Schedule may be imported or taken out of bond free of the duties of Customs aforesaid.

4. The importation and bonding of the goods enumerated and described in the Third Schedule are prohibited save as thereby excepted, and if any goods so enumerated and described shall be imported contrary to the prohibitions and restrictions contained therein, such goods shall be forfeited and shall be disposed of as the Governor may direct.

5. In the case of goods which have been imported into the Protectorate and upon which the duties of Customs herein set forth have been paid, and which have been exported for repairs or alterations and upon which no drawback has been paid, and which are re-imported within six months from the time of exporting, duty on re-importation shall be payable only on the cost of such repairs or alterations and of the transport of such goods from the Protectorate to the country where the repairs or alterations have been made, subject to proof being given to the satisfaction of the proper Officer of Customs that such goods are the same as were previously imported and upon which the full duty was then paid.

6. It shall be lawful for the Governor by Government notice to make any addition to or to vary or revoke the whole or any part of the Schedules hereto.

SCHEDULE I.

DUTIES OF CUSTOMS.

	£	s.	d.
1 Brandy, gin, rum, liqueurs, perfumed, medicated and miscellaneous spirits or strong waters, not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' hydrometer—for every Imp. gall. not exceeding a strength of 50% by such hydrometer	0	7	6
And for every degree or part of a degree in excess of a strength of 50% by such hydrometer as aforesaid, additional duty per Imp. gall. of	0	0	2½
And for every degree below a strength of 50% by such hydrometer a reduction of duty per Imp. gall. of	0	0	1½
(Provided always that the duty levied shall in no case be less than 6s. 6d. per Imp. gall.)			
2 Brandy, whisky and gin, other than trade spirits, not exceeding the strength of 50 % by Tralles' hydrometer .. Imp. gall.	0	5	0
3 Brandy, gin, rum, liqueurs, perfumed, medicated and miscellaneous spirits or strong waters, and on any liquid compound, or any other compound capable of being liquified, containing spirits, being sweetened or mixed with any article so that the degree of strength cannot be ascertained as aforesaid ..... Imp. gall.	0	10	0
4 Tobacco manufactured or snuff ..... lb.	0	1	0
5 „ unmanufactured ..... „	0	1	0
6 Ale, beer, cider or porter:—			
(a) In barrels ..... gall.	0	0	4½
(b) In bottles ..... doz. reputed or Imp. pints	0	0	4½
(c) In bottles ..... doz. reputed or Imp. quarts	0	0	9
7 Cigars 50	0	1	0
8 Cigarettes 100	0	0	9
9 Beads, other than real coral ..... lb.	0	0	1
10 Coral (real) ..... oz. gross	0	0	3
11 Gunpowder ..... lb. „	0	0	9
12 Firearms:—			
Flint lock guns ..... each	0	12	6
Other than flint lock guns ..... „	0	10	0
13 Kerosene and all other lamp oils, and methylated and other non-potable spirits not used for motor power .. Imp. gall.	0	0	2
14 Kola nuts ..... 100 lbs.	0	10	0
15 Lead in any form ..... lb.	0	0	1
16 Matches, each box containing not more than 80 matches .. gross of boxes	0	1	0
And in addition for every additional 40 matches or part thereof per box ..... gross of boxes	0	0	6
17 Salt ..... cwt.	0	1	0
18 Iron-toothed spring traps ..... each	0	1	0
19 Wine—Claret, and ginger wine not exceeding the strength of 10 % by Tralles' hydrometer ..... gall.	0	1	0
All other, except sparkling wine ..... „	0	2	0
Sparkling ..... „	0	3	0
20 Yarn ..... lb. gross	0	0	1
21 Soap ..... cwt. net	0	1	3
22 Umbrellas ..... each	0	0	3
23 Cartridges, filled 100	0	2	0
24 Grey baft ..... lb. gross	0	0	1
25 Cotton goods not elsewhere included, woollen goods, silk goods, linen goods, earthenware, furniture, hardware (including cutlery), and wearing apparel, an *ad valorem* duty of 10% on the value of the goods at the port from which the same shall have been imported.			
26 Swords and bayonets ..... each	1	0	0

SCHEDULE II.

EXEMPTIONS.

All goods, other than salt, imported which have paid duty in a British port in Southern Nigeria; all goods imported with the sanction of the Governor for the use of His Majesty's troops or navy; all goods imported with the sanction of the Governor for the service of any public department of the Protectorate or of the Southern Nigeria Government; all goods imported with the sanction of the Governor by the Inspector General of the West African Frontier Force and his staff officers for their private use when on tours of inspection; all goods imported with the sanction of the Governor by boundary and other special commissioners and their assistants for their private use while executing their duties; all goods imported with the sanction of the Governor by the duly accredited agent of a Foreign Government for the use of such Government; all goods imported with the sanction of the Governor by scientific expeditions duly accredited by their Governments for the use of such expeditions; animals (living), including poultry and game birds; arms, accoutrements, equipment and uniforms, the property of officers of His Majesty's army, navy or civil service imported by such officers for their personal use on duty as required by the regulations of the service; artisans' tools; bags and sacks (other than dressing bags, hand bags and travelling bags) and casks and any material to be used in the packing for export of West African produce; books, newspapers and printed matter; building and other materials used for the erection and repair of houses, stores and other edifices; butter, fresh (not tinned); coal, coke and patent block fuel; coins—British and other coin legally current in Northern Nigeria; eggs, whole; educational apparatus—books, stationery and school apparatus generally for the use of educational establishments; fish, fresh (not preserved in any way); foodstuffs produced in West Africa, except such as are specifically declared liable to duty; fruit, fresh,

not preserved in any way; harness and saddlery; ice; instruments—(*a*) mathematical, (*b*) scientific, (*c*) surgical; machinery and implements, mining, agricultural and industrial; measures (imperial standard), weights and weighing machines; meat, fresh (not preserved in any way); milk, fresh (not tinned); oil and non-potable spirits for use as motor power for engines; packages—in which goods are ordinarily imported; passengers' baggage, including wearing apparel and personal effects, provided always that duty shall not be charged on any spirits or scent not exceeding one bottle of each or any cigars or cigarettes not exceeding one hundred of each, or any tobacco not exceeding one pound in weight included in a passenger's baggage; patterns, samples, show-cards and advertisements passed as such by the collector of customs and subject to any regulations in that behalf made by the Governor; printing and bookbinding materials and stores; produce—products, natural and mineral, of West Africa (except such as are specially included in Schedule I.) imported for the purposes of sale or consumption in the Protectorate; seeds shrubs and trees for planting; ships, launches, stern-wheelers, boats, lighters, canoes, and all other vessels used in navigation, whether propelled by sails, steam, electricity, or otherwise, together with their requisite tackle; telegraph and telephone materials; tombstones, memorial tablets, railings for graves, and their accessories; vegetables, fresh not preserved in any way; wheeled vehicles of all kinds and their accessories attached thereto; winches, derricks and cranes, whole or in part, and machinery necessary for working the same; all goods in transit under the "Niger Transit Order in Council, 1903"; sugar; flour; bread; biscuits; beef; pork; fish; provisions; rice; tea.

SCHEDULE III.

GOODS PROHIBITED.

Coin, viz.: false money or counterfeit sterling; coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness: all coins or forms of native currency which may be prohibited by the Governor in virtue of the powers conferred on him by any order of His Majesty in Council in force for the time being; indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles; infected cattle, sheep or other animals, and hides, skins, horns, hoofs, or any other part of cattle or other animals which the Governor may by order prohibit in order to prevent the introduction of any contagious distemper; provisions, meat, and vegetables unfit for human food—these, if imported, shall be destroyed or otherwise disposed of as the Governor may direct; arms of precision, firearms, guns, ammunition, cartridges, filled or unfilled, percussion caps and powder except in conformity with "The Firearms and Ammunition Proclamation, 1901"; explosives, except such as may be imported with the sanction of the Governor; spirituous liquors and wines, except in conformity with "The Liquor Prohibition Proclamation, 1902"; folded woven goods, unless folded and marked in compliance with "The Folded Woven Goods Proclamation, 1901"; matches made with white (yellow) phosphorus; uniforms, except in conformity with the uniforms proclamation; cowries; raw or prepared opium.

"THE EXPLOSIVES PROCLAMATION, 1912."

This proclamation, which came into force on July 1, 1912, provides that no explosive shall be landed within or imported, or brought into, or sold in the Protectorate without the written permit of the Governor or any person deputed by him for the purpose.

The Governor is empowered to make rules and regulations for the landing, conveyance and storage of explosives and the sale thereof, and for the further or better carrying into effect the purposes of this Proclamation.

The term "explosive" is held to mean nitro-glycerine, dynamite, gun-cotton, blasting powder, fulminate of mercury or other metals, and every other explosive substance being any compound of, or having any ingredients in common with any of the above, and not being gunpowder, percussion caps, rockets or fuses.

EGBA TERRITORIES

SCHEDULES SHOWING CUSTOMS DUTIES PAYABLE FROM AND AFTER 1ST AUGUST, 1900, UPON GOODS IMPORTED INTO AND EXPORTED FROM THE EGBA TERRITORIES FROM AND INTO THE COLONY OF LAGOS.

(Annexed to Regulations approved by the Alake and Council of the Egba Territories on the 19th July, 1900.)

SCHEDULE I.

TABLE OF DUTIES OF CUSTOMS UPON GOODS IMPORTED.

No.	Articles.		Tolls. s.	d.
1	Animal traps (large size)	dozen	0	6
2	,, ,, (small size)	,,	0	3
3	Aniseed	each	0	3
4	Barrels, bird shots	barrel	0	6
5	,, sugar	,,	0	6
6	,, tobacco	,,	0	6
7	Bags, camwood	bag	0	3
8	,, cocoa-nuts	bag	10 strings	*
9	,, kola-nuts	bag	0	6
10	,, salt	bag	5 strings	*
11	,, cloth (Ajase bag)	bag	1	3
12	,, ,, (large bag-ordinary)	,,	0	9
13	,, ,, (small ,,)	,,	0	6
14	,, Lubee	,,	0	6
15	,, rice	,,	0	6
16	,, tobacco (small)	,,	0	6
17	,, ,, (large)	,,	0	3
18	Baskets, crockery	basket	0	6
19	Bundles, iron	bundle	0	6
20	Cases, beer	case	1	0
21	,, clay pipes	,,	0	3
22	,, biscuits	,,	0	6
23	,, ginger ale, ginger beer	,,	1	0
24	,, gin, Old Tom	,,	1	6
25	,, gin	,,	0	6
26	,, guns	,,	2	3
27	,, paraffin	,,	0	2
28	,, sardines	,,	0	6
29	,, soap	,,	0	6
30	,, sugar	,,	0	6
31	,, sundries (small)	,,	0	6
32	,, ,, (large)	,,	2	0
33	,, tobacco	,,	3	0
34	,, whiskey &c	,,	1	0
35	,, brandy	,,	2	0
36	Crates, crockery	crate	2	6
37	Casks, rice	cask	2	6
38	Cassada iron plates	plate	0	3
39	Cases, cutlery	case	0	3
40	Guinea fowls	each	10 strings	*
41	Hogsheads, tobacco	hogshead	10	0
42	Kegs, gunpowder	½ keg	10 strings	*
43	,, ,,	¼ ,,	5 ,,	*
44	Tins, matches	tin	0	3
45	Packages	package	0	3
46	Pieces, cloth	piece	5 strings	*
47	Sewing machines	each	0	6
48	Bales, cloth	bale	2	6
49	Pieces, prints	piece	2½ strings	*
50	Puncheons, rum	puncheon	10	0
51	Demijohns ,,	demijohn	1	0
52	Mediums ,,	medium	0	6
53	Bales, yarn &c	bale	2	0
54	,, crochet cotton	,,	2	0
55	Tins, biscuits	tin	0	2
56	Kegs, flint stones	keg	0	3

* *i.e.*, strings of cowries.

SCHEDULE II.

TABLE OF DUTIES OF CUSTOMS UPON GOODS EXPORTED.

No.	Articles.		Tolls. s.	d.
1	Baskets, ashes	basket pair	10 strings	*
2	,, native soap	,,	5 ,,	
3	Bags, beniseed	bag	5 ,,	
4	,, beans	,,	5 ,,	
5	,, corns	,,	5 ,,	
6	,, egusi	,,	5 ,,	
7	,, flour	,,	5 ,,	
8	,, Gari	,,	5 ,,	
9	,, ginger	,,	5 ,,	
10	,, ground nuts	,,	5 ,,	
11	,, Ivere	,,	5 ,,	
12	,, kernels	,,	5 ,,	
13	,, native rice	,,	5 ,,	
14	,, onions	,,	5 ,,	
15	Bags, raw cotton	,,	5 ,,	
16	Bales, cotton	bale	0	3
17	Coops, ducks'	coop	0	3
18	,, fowls'	,,	0	3
19	Dozen grinding stones	dozen	0	3
20	,, jams	10 ,,	0	6
21	Guinea corn	ordinary bundle	5 strings	*
22	Goats	each	0	3
23	Loads, calabashes	load	10 strings	*
24	,, country pots	,,	10 ,,	*
25	,, indigo	,,	10 ,,	*
26	Lubee	pair	1	3
27 and 28	Palm oil puncheons	puncheon	0	6
29	,, ,, pots or calabashes	pots, calabashes	5 strings	*
30	Pigs, sheep	each	0	3
31	Shea butter	10 strings	*	
32	Coffee	bag	0	3
33	Cocoa	,,	0	3

* *i.e.*, strings of cowries.

AUSTRIAN-HUNGARIAN TERRITORIES

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MONEY.—Krone (S.)=100 Heller=10*d.* Florin (S.)=2 Kronen=1*s.* 8*d.*

WEIGHTS AND MEASURES.—Metrical System is in force.

NOTE.—The duties of the Conventional Tariff result from the Commercial Treaties concluded between Austria-Hungary and the following countries:—Germany, Roumania, Russia, Italy, Belgium, Bulgaria, France, Servia and Switzerland, and these are indicated by the letters "G"

"Rou" "R" "I" "B" "Bul" "F" "Ser" and "S" respectively placed against the duties, and also the notes relating thereto. The advantage of all concessions which Austria-Hungary may accord to other countries, as well as the concessions already made to the above-mentioned countries, will be extended to the United Kingdom in virtue of the most-favoured nation clause of the Treaty between the United Kingdom and Austria-Hungary of December 5th, 1876.

(In Force March 1st, 1906).

NOTE.—Where not otherwise mentioned the duties are levied on net weight.

IMPORT DUTIES.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	I.—ARTICLES OF COLONIAL PRODUCE.		
1	Cocoa beans and husks ..... 100 kilos.	58·00	—
	Imported by sea ..... ,,	48·00	—
2	Coffee:—(*a*) Raw ..... ,,	95·00	—
	Imported by sea ..... ,,	88·00	—
	(*b*) Roasted ..... ,,	120·00	—
3	Tea ..... ,,	240·00	—
	Imported by sea ..... ,,	217·00	—
	II.—SPICES.		
4	Pepper, black, white and red (Spanish, also Paprika); long pepper; pepper dust, pimento; ginger ..... 100 kilos.	60·00	—
5	Cinnamon ..... ,,	100·00	—
6	Star aniseed; cloves (also mother-cloves); mace; nutmegs in the shell ..... 100 kilos.	145·00	—
7	Nutmegs, shelled ..... ,,	200·00	—
8	Cardomoms, saffron, vanilla ..... ,,	280·00	—
	Notes.—1. Articles of Class II. when imported by sea, are allowed a reduction of 12·00 kronen per 100 kilos.		
	2. Spices for the manufacture of essential oils and essences, by permission and under control	Free	
	III.—SOUTHERN FRUITS.		
9	Figs:—(*a*) Fresh ..... 100 kilos.	10·00	1·00 I
	(*b*) Dried:—		
	1 In small boxes, cases, or baskets 100 kilos	40·00	2·40 I
	2 Strung or otherwise packed ,,	30·00	2·00 I
10	Raisins, in clusters or plucked; currants.. ,,	50·00	—
	Raisins (except currants) in clusters or plucked, with their stalks or strung, in boxes, or small cases not weighing more than 5 kilos 100 kilos.	—	28·50 I
	Note.—Raisins and currants for the manufacture of vinegar, by permission and under control ..... 100 kilos.	6·00	—
11	Citrons, lemons, cedrats ..... ,,	20·00	Free I
12	Oranges ..... ,,	24·00	Free I
	Note.—Southern fruit of the kinds mentioned in Nos. 11 and 12 imported by sea to Trieste and Fiume from the country of production and landed to be there assorted will enjoy a reduction of 30 per cent. for deterioration.		
13	Citrons, lemons, cedrats, and oranges, preserved in brine; small unripe oranges; peel of oranges, cedrats and citrons, ground up or preserved in brine or not ..... 100 kilos.	10·00	Free I
14	Dates, pistachio nuts, bananas ..... ,,	36·00	—
	Pistachio nuts ..... ,,	—	28·00 I
15	Pineapples ..... ,,	30·00	—
16	Almonds:—		
	(*a*) Dried, with or without the husk.. ,,	36·00	Free I
	Note.—When imported into the former free ports of Trieste and Fiume for the manufacture of almond oil, by permission and under control	Free	
	(*b*) Unripe, and in the shell ..... 100 kilos.	15·00	3·00 I
17	Pine kernels, with the shell; "*lazeruole*," chestnuts, cocoanuts and similar exotic edible nuts; olives, fresh, dried or salted ..... 100 kilos.	8·00	—
	(*a*) Carob-beans & chestnuts ..... ,,	—	Free
	(*b*) Olives, fresh, dried or salted ..... ,,	—	3·00 I
18	Pine kernels, shelled; pomegranates .. ,,	30·00	15·00 I
	IV.—SUGAR.		
19	Beet sugar and all sugar of similar kinds (cane sugar) in every condition of purity, except molasses ..... 100 kilos.	26·00	—
	According to and during the continuance of the Brussels Convention:		
	(*a*) Raw sugar under 98 % polarisation 100 kilos. net	—	5·20
	(*b*) Refined sugar and all sugar of 98 % polarisation and over ..100 kilos. net	—	5·70
	Note.—Bounty-fed sugar shall be liable to a special duty at the rate fixed by the Brussels Permanent Commission.		
20	Sugar of other kinds, *e.g.*, glucose, starch sugar, grape sugar, fruit sugar (laevulose), milk sugar (lactose), and the like; sugar for colouring purposes (for colouring beer &c.) 100 kilos.	26·00	—
21	Molasses ..... ,,	15·00	—
	Note.—In addition to Customs duty, a consumption tax is leviable on sugar specified in No. 19 at the rate fixed for cane sugar and, in the case of sugar included under No. 20, at the rate fixed for other kinds of sugar.		
	V.—TOBACCO.		
22	Tobacco and tobacco manufactures of all kinds (by special permission only) ..... 100 kilos.	125·00	—
	Note.—In addition to the duty, the following licensing tax is to be levied for every kilo. of the net weight paying duty:—		
	For cigarettes ..... kilo.	30·00	—
	,, cigars ..... ,,	26·00	—
	,, other raw and manufactured tobacco ..... kilo.	20·00	—
	VI.—CORN, MALT, PULSE, MEAL AND MEAL PRODUCTS, RICE.		
23	Wheat, spelt ..... 100 kilos.	7·50	6·30 R Rou
	Meslin ..... ,,	7·50	6·30 Ser
24	Rye ..... ,,	7·00	5·80 R Rou
25	Barley ..... ,,	4·00	2·80 R Rou
26	Oats ..... ,,	6·00	4·80 R Rou
27	Maize ..... ,,	4·00	2·80 R Rou
28	Buckwheat ..... ,,	2·00	1·20 R
29	Millet ..... ,,	1·75	1·20 R Rou
	Note to Numbers 23, 27 *and* 29.—Duty free importation of the following kinds of corn, through specified customs houses and under control, may be granted on the following condition:		
	(*a*) By the Imperial and Royal Government for the needs of Dalmatia and the Adriatic Islands as follows:—Maize up to a maximum annual quantity of 50,000 metric centners; wheat and millet up to a maximum annual quantity of 30,000 metric centners.		
	(*b*) By the Royal Hungarian Government for the district of Lika-Krbava as follows:—Maize up to a maximum annual quantity of 20,000 metric centners.		
30	Malt ..... 100 kilos.	5·40	—
31	Peas, lentils, beans ..... ,,	4·50	2·40 R
32	Lupines, vetches ..... ,,	3·00	2·40 R
33	Meal and meal products (crushed, bruised, and husked grain; hulled barley, groats, and grits) of corn and pulse ..... 100 kilos.	15·00	—
34	*Rice, husked or not, also broken rice.. ,,	6·00	—
	,, husked; also broken rice ..... ,,	—	3·60 I
	VII.—FRUIT, VEGETABLES, PLANTS, AND PARTS OF PLANTS.		
	Fruit.		
35	Grapes, fresh, also pressed grapes.... 100 kilos.	40·00	—
	,, fresh, for the table, by parcel post ..... ,,	—	Free BI Rou
36	Nuts and hazel nuts, ripe ..... ,,	20·00	—
	Nuts, ripe ..... ,,	—	3·60 I
	Hazel nuts, ripe ..... ,,	—	2·50 I
37	Fruit not specially mentioned, fresh:—		
	Fine table fruit:—		
	Apricots ..... ,,	20·00	Free I
	Peaches ..... ,,	20·00	2·40 I
	Cherries ..... ,,	20·00	1·20 I
	Strawberries ..... ,,	20·00	10·00 I
	†Apples, pears, and quinces:—		
	In bulk ..... ,,	Free	Free BIS
	In sacks only—		
	Of at least 50 kilos. gross weight—		
	From Sept. 1 to Nov. 30 .... ,,	2·00	Free BIS
	From Dec. 1 to Aug. 31 .... ,,	2·00	2·00 BIS
	Of less than 50 kilos. gross weight ,,	2·00	2·00 BIS
	In other packing—		
	In single wrappings ..... ,,	5·00	3·70 I
	In more than one wrapping .. ,,	5·00	5·00 I
	Plums:—		
	Common plums (*hauszwetschken*):—		
	From Sept. 1 to Nov. 30 ..... ,,	3·00	Free BIS
	From Dec. 1 to Aug. 31 ..... ,,	3·00	2·40 BIS
	Other ..... ,,	3·00	2·40 BI
	Other fruit not specially mentioned ,,	‡3·00 / §5·00	Free BI
	All fresh fruit imported through the post in packages of not more than 5 kilos. in weight	—	Free I
38	Plums, dried or kiln-dried (prunes):—		
	(*a*) In barrels, cases, sacks, or similar packing weighing 30 kilogs. or more gross weight, or in bulk ..... 100 kilos.	14·00	—
	(*b*) Other ..... ,,	25·00	—
Ex 38	Plums dried (*prunes sèches*):		
	(*a*) In casks or in sacks weighing more than 50 kilos. gross weight, and in cases of at least 10 kilos. gross weight, or in bulk, 100 kilos.	—	8·00 Ser
	(*b*) Other ..... ,,	—	10·00 Ser

* *Note* 1.—Raw rice, wholly or partly husked, for rice mills, to be cleaned, and rice and broken rice for the manufacture of starch, by permission and under control, pays one-half, and if imported by sea one-fourth, of the lowest duty for husked rice (*I*). *Note* 2.—Products of rice mills are dutiable under No. 33.

† Apples, pears and quinces, fresh, imported in bulk or in sacks of at least 50 kilos. gross weight, in trucks divided into compartments, will be considered as fruit in bulk or fruit in sacks respectively, on condition that the trucks have not more than 8 compartments. The compartments may be covered with straw or paper or prepared with beds of straw (*B*) (*I*) (*S*). Apples, pears and quinces imported in bulk or in sacks of at least 50 kilos. gross weight, in ships divided into sections, will be considered respectively as fruit in bulk or fruit in sacks, on condition that the capacity of each section is at least 6 cubic mètres. (*I*). The sections may be covered with straw or paper or prepared with beds of straw (*I*) (*B*) (*S*).

‡ In bulk or sacks.

§ In other packing.

VII.—FRUIT, VEGETABLES, PLANTS AND PARTS OF PLANTS—con.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
39	Fruit, not specially mentioned, prepared (dried, kiln-dried, pressed, cut up, powdered, or otherwise reduced): preserved in brine or vinegar, in casks; plum jam, without the addition of sugar .....100 kilos.	20·00	—
Ex 39	Marmalade of plums preserved without the addition of sugar .....100 kilos.	—	5·50 ser
	Vegetables.		
40	Truffles .....100 kilos.	40·00	Free I
41	Onions and garlic ..... ,,	6·00	3·00 I
42	Cabbage, fresh..... ,,	2·00	Free GI
43	Vegetables, not specially mentioned, and other kitchen-garden produce, fresh:—		
	(*a*) Vegetables for table use .....100 kilos.	20·00	Free GI
	(*b*) Other ..... ,,	Free	Free GI
44	Vegetables of all kinds (except truffles), and other kitchen-garden produce, prepared (dried, kiln-dried, pressed, cut up, powdered, or otherwise reduced):—		
	(*a*) Kiln-dried vegetables, salted or not 100 kilos.	25·00	—
	1. Melons, mushrooms, artichokes, rhubarb, and asparagus.....100 kilos.	—	9·40 I
	2. Tomatoes ..... ,,	—	4·00 I
	3. Other ..... ,,	—	4·70 I
	(*b*) Other, salted or not; and those preserved in brine or vinegar, in casks .. 100 kilos.	12·00	—
	Other, salted or not; and those preserved in brine or vinegar, including olives and preserved tomatoes in casks:		
	1. Preserved tomatoes ..... 100 kilos.	—	4·00 I
	2. Other ..... ,,	—	4·70 I
	Note.—Fruit and vegetables in tins, bottles, and the like, hermetically closed, or prepared in any manner other than above described, shall be dutiable as comestibles.		
	Seeds.		
45	Rape seed and colza seed, turnip seed, also hedge mustard seed, radish seed, wild mustard seed, and other similar oleaginous seed.....100 kilos.	3·50	—
	Colza seed, rape seed, hedge mustard seed, and oleaginous radish seed..... 100 kilos.	—	3·00 R
	Colza seed and rape seed ..... ,,	—	3·00 Rou
46	Poppy seed and ripe poppy heads .... ,,	14·00	3·00 R
	Note.—The above, for the manufacture of poppy seed oil, by permission and under control ..... 100 kilos.	3·00	—
47	Linseed and hempseed, oil seed not otherwise tariffed	Free	Free R Rou
48	Mustard seed (also ground, in casks).. 100 kilos.	3·00	—
	,, ,, not ground, in casks.... ,,	3·00	Free IR
49	Clover seed:—		
	(*a*) Esparcet seed..... ,,	10·00	8·00 GR
	(*b*) Other ..... ,,	30·00	8·00 GIR
50	Grass seed ..... ,,	30·00	Free GI
51	Aniseed, coriander, caraway, and fennel ,,	6·00	—
	Note.—The above, for the manufacture of essential oils, by permission and under control .....100 kilos.	1·00	—
52	Seeds, not specially mentioned ..... ,,	15·00	Free GI
	Note.—The above, for the manufacture of essential oils, also sugar-beet seed for sowing purposes, by permission and under control	Free	—
53	Seeds of all kinds, in envelopes and the like, for retail sale .....100 kilos.	50·00	15·00 G
	Ornamental Flowers and Leaves, also Living Plants.		
54	Ornamental flowers (also branches with ornamental fruit), cut, loose, or tied together, wired or not:—		
	(*a*) Fresh .....100 kilos.	50·00	Free I
	(*b*) Dried (also natural "everlastings"), whether or not coloured, impregnated, or otherwise prepared for preservation 100 kilos.	12·00	—
55	Leaves, grasses, branches (without ornamental fruit or blooms), cut, loose, or tied together, wired or not:—		
	(*a*) Fresh .....100 kilos.	25·00	Free I
	(*b*) Dried, whether or not coloured, impregnated, or otherwise prepared for preservation ..... ,,	12·00	—
	Dried, not coloured, not impregnated, or otherwise prepared ..... ,,	—	Free I
56	Living plants (in ordinary pots, tubs, or the like, or not):—		
	(*a*) Flowering plants .....100 kilos.	20·00	8·00 GI
	(*b*) Trees or shrubs ..... ,,	16·00	7·00 GI
	(*c*) Bulbs and roots of flowers, and root stocks .....100 kilos.	6·00	4.00 GI
	(*d*) Vines..... ,,	2·00	1·00 I
	(*e*) Other, also shoots, slips, grafts and cuttings	Free	Free GI
ex. 56	(*a*)—(*e*) Palm trees; laurels; Indian azaleas; forest shoots	Free	Free B
	Other Plants and Parts of Plants.		
57	Chicory root, dried (not roasted), cut up, or not ..... 100 kilos.	5·00	2·50 G
	Cardin teasels..... ,,	4·00	—
59	Hops .....100 kilos. gross weight	70·00	24·00 GR
60	Hop-meal (lupulin) .... ,, ,,	100·00	24·00 R
61	Sea-weed, esparto grass, piassava, and other vegetable material for upholstery, plaited work, brushes and brooms; bast raffia; reed; straw; hay; all these dyed or not	Free	Free I
	Corn and pulse in the straw	Free	—
62	Plants and parts of plants not specially mentioned:—		
	(*a*) Fresh	Free	Free
	(*b*) Dried or prepared (powdered or otherwise reduced or coloured) ....100 kilos.	12·00	Free I
	Note.—If imported by sea	Free	—
	VIII.—CATTLE AND DRAUGHT ANIMALS.		
63	Oxen ..... each	60·00	†9·40 I Rou
64	Bulls ..... ,,	30·00	30·00 Rou
65	Cows ..... ,,	30·00	30·00 S Rou
66	Young cattle..... ,,	18·00	18·00 S
67	Calves ..... ,,	5·00	5·00 I S Rou
68	Sheep (also rams, wethers and bucks) .... ,,	2·50	2·50 Rou
	Goats..... ,,	2·50	2·50 S Rou
69	Lambs and kids..... ,,	1·50	1·50 Rou
70	Swine:		
	(*a*) Weighing up to 10 kilos. (sucking pigs) each	1·50	—
	(*b*) Weighing over 10 kilos. and up to 120 kilos. (inclusive).....each	12·00	—
	(*c*) Weighing over 120 kilos. ..... ,,	22·00	—
ex. 70	Swine subject to veterinary regulations and control specially determined by the Administration:		
	1. Weighing over 10 kilos. and up to 110 kilos. inclusive .....each	—	11·00 Rou
	2. Weighing over 110 kilos. ....100 kilos. live weight	—	10·00 Rou
	Note.—It will be optional for the importer to apply for clearance at the rate of 22 kronen each in the case of swine exceeding 120 kilos. live weight (Rou).		
71	Horses: (*a*) Over two years old ..... each	100·00	60·00 R
	(*b*) Up to two years old..... ,,	50·00	30·00 R
	Note.—Foals, following the dam.....	Free	—
72	Mules and asses .....each	5·00	Free I
	IX.—ANIMALS, OTHER.		
73	Poultry of all kinds, but not feathered game:—		
	(*a*) Living.....100 kilos.	8·00	—
	1. Geese	—	Free I R Rou
	2. Other .....100 kilos.	—	4·00 R Rou
	The Government is empowered to order, in agreement with the Royal Hungarian Government, the duty to be reckoned per piece instead of by weight.		
	(*b*) Dead, also cleaned, plucked, or with their extremities cut off .....100 kilos.	25·00	16·00 BIR Rou
74	Game, furred or feathered:—		
	(*a*) Living	Free	—
	(*b*) Dead, cut up or not .....100 kilos.	20·00	15·00 R
75	Fish, crayfish, land snails, "*scampi*," fresh ..... ,,	20·00	—
	Fresh fish (except carp), "*scampi*" ,,	—	Free I Rou
76	Mussels and sea crustaceans (*e.g.*, oysters, lobsters, sea spiders, crabs, turtles), fresh, boiled or not, but not taken out of the shell 100 kilos.	60·00	—
	(*a*) Oysters ..... ,,	—	40·00 B
	(*b*) Lobsters ..... ,,	—	60·00 B
77	Animals, not specially mentioned	Free	Free
	Note.—Mussels and crustaceans (*granchi, mazanete, &c.*), not fit for food, used for fishing bait, *e.g.*, crabs chopped up and the like, if there is no doubt as to their quality and use, are admitted free under this heading (*I*).		
	X.—ANIMAL PRODUCTS.		
78	Milk	Free	—
	Milk and cream, fresh	—	Free S
79	Birds' eggs, also yolk and white of egg, liquid.. 100 kilos.	8·00	Free R
	Note.—Yolk of egg for industrial purposes (albumen manufacture, tanning, &c.), denatured by permission and under control	Free	Free I
80	Honey, also artificial honey .....100 kilos.	28·00	—
	Notes.—1. Honey in the comb, in beehives, without living bees.....100 kilos.	20·00	Free I
	2. Beehives with living bees, with or without honey in the comb and wax	Free	Free I
81	Animal wax:—		
	(*a*) In natural condition .....100 kilos.	14·00	—
	(*b*) Prepared (bleached, coloured, moulded into tablets or balls), mixed with other materials or not, *e.g.*, grafting wax, sticking wax, wax, cement and the like 100 kilos.	28·00	—
82	Sponges:—		
	(*a*) Fine and common sponges (bath and horse sponges) in a natural condition, not worked, not washed; horse sponges, washed, further worked but not bleached..100 kilos.	36·00	—
	Note.—Bath and horse sponges in a natural condition, not worked nor intended for use, entered to be prepared, imported by sea, by permission and under control.....	Free	—
	(*b*) Other sponges.....100 kilos.	145·00	—

† 100 kilos. live weight.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
83	Hides and skins, raw (green or dried, salted or limed or not, but not further worked).....	Free	Free G I
84	Hair of all kinds, raw or prepared (combed, boiled, dyed, stained, curled or not); bristles	Free	—
	Hair of all kinds, raw or prepared (combed, boiled, dyed, stained, whether curled or not, except crisp horse hair); bristles.....	—	Free G I S
85	Feathers, not specially mentioned (also feathers for beds and quilts); ornamental feathers not dressed	Free	—
	Feathers for beds	—	Free I
86	Bladders and gut, fresh, salted or dried; gold beaters' skin; gut strings .....100 kilos.	8·00	5·00 G
87	Animal produce, not otherwise mentioned	Free	—
	Silkworms' eggs	—	Free I
	XI.—FATS AND GREASE.		
	Edible Fats.		
88	Natural butter, fresh or salted, melted down or not .....100 kilos.	35·00	—
	Natural butter, fresh ..... ,,	—	24·00 I
89	Hogs' fat, lard; goose fat, melted down or not 100 kilos.	45·00	—
90	Artificial butter and margarine, and other edible fats, not specially mentioned .....100 kilos.	35·00	—
	Notes.—1. Edible fats which by reason of their taste and other qualities are substitutes for hogs' fat, lard, bacon or goose fat are to be treated according to No. 89.		
	2. Edible fats of all kinds if denatured for technical purposes.....100 kilos.	4·50	—
	3. Edible tallow, raw or melted down, is to be treated according to No. 90.		
	Fats and Fatty Acids for Technical Purposes.		
91	Fish-oil and seal oil:—		
	(*a*) In barrels or other larger receptacles, weighing 10 kilos. at least gross weight 100 kilos.	2·50	—
	(*b*) In receptacles weighing less than 10 kilos. gross weight .....100 kilos.	24·00	—
92	Animal tallow, raw or melted down; pressed tallow .....100 kilos.	2·50	2·50 G
93	Vegetable tallow, palm oil, palm kernel oil, and cocoanut oil, solid .....100 kilos.	2·50	2·50 G
94	Vegetable wax: (*a*) Japan wax..... ,,	2·50	—
	(*b*) Carnauba wax, and other not specially mentioned vegetable wax:—		
	1. In a natural condition .....100 kilos.	14·00	—
	2. Prepared (bleached, coloured, moulded into tablets or balls), mixed or not with other materials .....100 kilos.	28·00	—
	Note.—Carnauba wax and other hard vegetable wax for ceresin factories, by permission and under control.....	Free	—
95	Stearic acid (stearine), palmitic acid (palmitine) 100 kilos.	14·00	—
	Stearic acid (stearine) ..... ,,	—	14·00 B
96	Paraffin:—		
	(*a*) Unrefined, also paraffin-scales.. ,,	16·00	12·00 G
	(*b*) Other..... ,,	20·00	15·00 G
	Note.—Paraffin, soft, with a melting temperature of 42° C. and under, for match factories, by permission and under control 100 kilos.	7·00	7·00 G
97	Degras and oleic acid ..... ,,	6·00	—
98	Ceresine ..... ,,	10·00	—
99	Vaseline, and lanoline (purified fat from sheep's wool):—		
	(*a*) In casks .....100 kilos.	24·00	—
	(*b*) In tins and other small receptacles ,,	30·00	—
100	Axle grease: (*a*) Mixed with mineral oil or mineral grease .....100 kilos.	16·00	—
	(*b*) Other..... ,,	7·00	—
101	Fats and fatty mixtures, not specially mentioned .....100 kilos.	2·50	—
	XII.—FATTY OILS.		
102	Rape-seed oil, in barrels, leather bags, and bladders.....100 kilos. gross	12·00	—
103	Linseed oil and other fatty oils not specially mentioned, in casks, leather bags, and bladders, except oil varnishes..100 kilos. gross	10·00	7·50 B
104	Olive, maize, poppy-seed, sesamum, ground-nut, beechnut and sunflower oils, in barrels, leather bags, and bladders .....100 kilos. gross	24·00	—
	(*a*) Olive oil, pure, in casks or barrels, leather bags, and bladders .....100 kilos. gross	—	4·00 I
	(*b*) Mixtures of olive oil with other fatty oils included under No. 104, in casks and barrels, leather bags, and bladders ..100 kilos. gross	—	10·00 I
	(*c*) Maize, poppy-seed, sesamum, ground-nut, beech-nut, and sunflower oils, in barrels, leather bags, and bladders ..100 kilos gross	—	15·00 B
105	Cotton-seed oil, in casks, leather bags, and bladders..... 100 kilos. gross	40·00	—
	Notes.—1. Olive and ground-nut oils (No. 104), and castor oil (No. 103) denatured by the Customs authorities, for technical purposes, imported through special Custom-houses .....100 kilos.	2·00	—
	Olive oil, castor oil and ground-nut oil, for technical purposes, in casks, barrels, leather bags, or bladders, denatured under control of the Custom-houses specially authorised 100 kilos.	—	2·00 I
	2. Sulphur oil (olive oil extracted by sulphide of carbon) .....100 kilos.	2·00	Free I
	3. Cotton-seed oil for technical purposes, by permission and under control..100 kilos. gross	12·00	—
106	Fatty oils, in bottles, jars, and similar receptacles, weighing less than 25 kilos.:—		
	(*a*) Oils included in Nos. 102 and 103..100 kilos.	30·00	—
	(*b*) Oils included in No. 104 ..... ,,	36·00	—
	Olive oil, in bottles, tin receptacles (*stagnoni*), jugs or other similar receptacles, weighing less than 25 kilos. .....100 kilos.	—	22·00 I
	(*c*) Cotton-seed oil .....100 kilos. gross	48·00	—
	Notes to Class XII.—Oils included under Nos. 102–5, if for the frontier traffic, in open jars, tin cans, or glass bottles, and similar unsealed receptacles, for the use of the inhabitants of the frontier, are to be treated as oil in barrels.		
	2. Fatty oils in bottles and jars, or other similar receptacles, weighing not less than 25 kilos., are to be taxed as fatty oils in casks.		
	XIII.—BEVERAGES.		
107	Beer: (*a*) In casks .....100 kilos.	5·00	—
	(*b*) In bottles or jars ..... ,,	18·00	—
	Note.—In addition to the duty a consumption tax, of the same amount as the inland excise, is to be levied. The method by which this tax will be levied will be made known by Ordinance.		
108	Distilled spirituous liquors:—		
	(*a*) Cognac .....100 kilos.	200·00	—
	(*b*) Liqueurs, punch essences and other distilled spirituous liquors mixed with sugar or other substances, French brandy .....100 kilos.	170·00	—
	(*c*) Arrack, rum ..... ,,	145·00	—
	(*d*) Other distilled spirituous liquors ,,	110·00	—
	Note.—In addition to the duty a spirit tax equal to the higher rate of internal consumption tax is to be levied. The method by which this tax will be levied will be made known by Ordinance.		
109	Wine, fruit wine, wine and fruit must, juice of fruits and berries, not inspissated; mead:—		
	(*a*) In casks .....100 kilos.	60·00	—
	1. Vermouth ..... ,,	—	47·60 I
	2. Other wine..... ,,	—	60·00 G
	3. Citron juice ..... ,,	—	Free I
	(*b*) In bottles..... ,,	75·00	—
	1. Wine ..... ,,	—	75·00 G
	2. Citron juice	—	Free I
	Note.—Wines of an alcoholic strength of more than 22·5 per cent. by volume are to be treated as distilled spirituous liquors.		
110	Sparkling wine ..... 100 kilos.	150·00	95·20 F
111	Vinegar, edible: (*a*) In casks..... ,,	12·00	—
	(*b*) In bottles or jars ..... ,,	24·00	—
112	† Mineral waters, natural or artificial ..100 kilos.	1·50	1·20 G
	Note to Nos. 107, 109 *and* 111.—Liquors for the frontier trade in cans, jars, tin vessels, or unsealed glass vessels, for the use of the frontier inhabitants, are treated as liquors in casks.		
	XIV.—COMESTIBLES.		
113	Bread, ordinary, white or black; ships' biscuits 100 kilos.	15·00	—
114	Bakers' produce (biscuits, cakes, wafers, &c.) 100 kilos.	150·00	—
	(*a*) Sugared pastes ..... ,,	—	85·00 S
	(*b*) Other ..... ,,	—	100·00 G
115	Sago and sago substitutes, tapioca, arrowroot 100 kilos.	30·00	—
116	Paste (macaroni, vermicelli, and similar products of flour, not baked) .....100 kilos.	40·00	Duty on the flour of which made. I
117	Meat: (*a*) Fresh ..... ,,	30·00	30·00 I Rou
	(*b*) Prepared (*i.e.* salted, dried, smoked, or pickled), also boiled ....100 kilos.	45·00	45·00 Rou
118	Meat sausages ..... ,,	100·00	50·00 G
	Salami, salamini, mortadelle, zamponi, and cotechini .....100 kilos.	100·00	50·00 I
119	Cheese: (*a*) Fine cheese for the table ,,	60·00	—
	Stracchino, gorgonzola, frontina, montasio and grana (Parmesan, Lodigiano, Reggiano); *Sbrinz* (Spalen, grating cheese) in the shape of millstones, each weighing from 18 to 25 kilos., measuring from 45 to 55 cm. in diameter and up to 11 cm. in height .....100 kilos.	—	12·00 I S
	(*b*) Other ..... ,,	50·00	—
	Hard cheese in the shape of millstones, weighing each:—		
	1. Less than 50 kilos. .....100 kilos.	—	14·00 S
	2. 50 kilos. and over ..... ,,	—	12·00 S
120	Herrings, salted or smoked ..... ,,	7·00	—
121	Fish, not specially mentioned, salted, smoked, dried..... 100 kilos.	30·00	—
	(*a*) Stock-fish and smoked fish .... ,,	—	7·20 G
	(*b*) Other, in brine or not ..... ,,	—	10·00 G I

† *Note* 1.—Mineral waters, natural and artificial, in bottles of common hollow glass of natural colour (No. 370*a*), as also in bottles of such glass coloured in the lump (No. 370*c*), are dutiable under No. 112, if these receptacles are those usually in use in the trade for the particular kind of mineral water contained therein. 2.—Mineral waters in receptacles with syphon apparatus of common metals, or with mechanical closing apparatus, are subject to duty according to the nature of these receptacles (*G*).

XIV.—COMESTIBLES—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
122	Fish, prepared (marinated or preserved in oil, &c.), in casks ... 100 kilos.	60·00	35·00 I
123	Caviar and its substitutes ... ,,	120·00	—
124	Coffee substitutes (also chicory, roasted) ,,	45·00	—
125	Cocoa butter ... ,,	18·00	—
126	Cocoa in powder ... ,,	200·00	—
127	Cocoa in paste, and chocolate substitutes ,,	200·00	—
	(*a*) Chocolate and milk chocolate solid or liquid; manufactures of chocolate or milk-chocolate 100 kilos.	—	125·00 S
	(*b*) Liquid milk-chocolate, even in air-tight tins, containing not more than 10 per cent. of cocoa 100 kilos.	—	25·00 S
128	Preserves of fish, meat, and shell-fish .. ,,	120·00	—
129	Preserves of vegetables (except kiln-dried vegetables, No. 44*a*) ... 100 kilos.	120·00	—
130	Fruit preserves, inspissated must, inspissated juices of fruits and berries; tamarinds 100 kilos.	120·00	—
	(*a*) Juices of fruits prepared with sugar, marmalade ... 100 kilos.	—	85·00 I
	(*b*) Candied peel of Southern fruits .. ,,	—	60·00 I
	(*c*) ,, fruits ... ,,	—	80·00 I
131	All comestibles in tins, bottles, and similar hermetically sealed receptacles (except those mentioned in Nos. 114, 126 and 127) .. 100 kilos.	120·00	—
	(*a*) Olives ... ,,	—	80·00 I
	(*b*) Preserved tomatoes ... ,,	—	45·00 I
	(*c*) Fruits, vegetables and other garden produce, prepared ... 100 kilos.	—	85·00 I
	(*d*) Fish in oil or marinated ... ,,	—	85·00 I
	(*e*) Condensed milk or dried milk, without addition of sugar, in air-tight tins .... 100 kilos.	—	10·00 S
	(*f*) Sterilised milk and cream in air-tight tins 100 kilos.	—	Free S
	Note.—Tins in which sterilised milk and cream is imported are admitted duty free subject to the condition that they are re-exported within six months (*S*).		
132	Comestibles, not specially mentioned 100 kilos.	120·00	—
	(*a*) Meat extract: Solid ... ,,	—	72·00 B
	Liquid ... ,,	—	36·00 B
	(*b*) Capers ... ,,	—	15·00 I
	(*c*) Milk in blocks weighing at least 10 kilos., even with an addition of sugar .... 100 kilos.	—	35·00 S
	Note.—In assessing the duty on milk in blocks no account will be taken of a coating of cocoa-butter or other substances serving as a protection to the blocks (*S*).		
ex. 131, 132	(1) Children's foods, with or without addition of sugar ... 100 kilos.	—	48·00 S
	(2) Spices and condiments, liquid, in tins of more than 50 kilos. weight ("*maggiwürze*" and similar articles) ... 100 kilos.	—	36·00 S
	Soup extracts of all kinds, meat soups in a solid state ... 100 kilos.	—	30·00 S
	Note to Nos. 114, 127, 131, 132.—No surtax over and above the fixed conventional rates shall be imposed during the duration of the treaty upon articles mentioned under these numbers as containing sugar, on the ground of their sugar contents (*S*).		

XV.—WOOD, COAL AND TURF.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
133	Firewood, also bark, brushwood, fagots, osiers, copse-wood, used tanning bark, and tanning cakes ...	Free	—
134	Timber: (*a*) European, hard or soft, rounded, hewn, sawn, cut, split, except veneers, not further worked, also railway sleepers ... ,,	,,	—
	(*b*) Extra European, rounded or in rough logs hewn with the axe, also sawn, cut, split, except veneers, not further worked ... ,,	,,	—
135	Charcoal, turf, and turf charcoal, lignite and coal, coke and all hard artificial combustible material prepared from these substances	,,	—

XVI.—MATERIALS FOR TURNERY AND CARVING.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
136	Chair cane, raw, not split; sticks, canes, of a better quality, raw ... ,,	,,	—
137	Cocoa and coquilla nuts and cocoanut shells; areca and ivory nuts ... ,,	,,	—
138	Horns, horn in slabs, horn points, claws, feet, hoofs; bone, split, stretched or cut ... ,,	,,	Free G
139	Amber [also amber pulp ("*masse*")]; jet; ivory and other animal teeth; tortoiseshell; meerschaum; mother-of-pearl and other mussel shells ... ,,	,,	—
	(Materials included under Nos. 138 and 139 may be raw, or merely split, stretched or cut.)		
140	Whalebone, raw; coral, raw (also perforated, but not cleaned nor smoothed) ... ,,	,,	—
141	Celluloid in sheets, sticks or tubes, also polished and backed (lined); not further worked; artificial materials for turnery and carving not specially mentioned, not further worked .. 100 kilos.	3·50	—

XVII.—MINERALS.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
142	Stone, including marble, alabaster and serpentine, rough or only roughly hewn or sawn on not more than three sides; slabs, not split nor sawn ...	Free	Free I
143	Pyrites ... 100 kilos.	0·30	Free G
144	Ores, not specially mentioned, treated or not ..	Free	Free I
145	Gypsum (sulphate of lime):—		
	(*a*) Raw, ground or not ...	,,	—
	(*b*) Roasted:—		
	(1) For use as manure, or for moulding purposes in the ceramic industry, by permission and under control ... 100 kilos.	0·60	Free G
	(2) Other ... ,,	0·60	0·60 G
146	White chalk, heavy spar (natural sulphate of barytes):—		
	(*a*) Raw ...	Free	Free I
	(*b*) Ground, washed:—		
	(1) White chalk ... 100 kilos.	1·00	Free G
	(2) Heavy spar (natural sulphate of barytes) ... 100 kilos.	1·00	0·80 G
147	Emery: (*a*) Raw ...	Free	—
	(*b*) Granulated, ground, washed .. 100 kilos.	2·00	—
148	*Colouring earths: (*a*) Raw ...	Free	Free
	(*b*) Burnt, ground, washed, compressed 100 kilos.	3·00	1·20 G I
	§(*c*) Refined ... ,,	12·00	5·50 G
149	Other earths and stones, artificially coloured .. 100 kilos.	12·00	6·00 G
150	Earths and mineral substances, not specially mentioned, raw, burnt, ground, washed ...	Free	—
	Ditto, raw ...	—	Free I
	Note.—All the above articles are dutiable as stated, so far as they are not included in other classes of the Tariff.		

XVIII.—MEDICINAL WARES AND PERFUMERY.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
151	Liquorice, inspissated in boxes (even in the shape of rods or sticks) or moulded into tablets ... 100 kilos.	24·00	9·50 I
	Note.—Liquorice in small tubes, strips and the like, is not included under this No. (*I*).		
152	Ambergris; castoreum; musk; civet; cantharides; musk seeds; cubebs; opium; muscat balsam; cherry laurel water ... 100 kilos.	36·00	—
153	Camphor: (*a*) Raw ...	Free	—
	(*b*) Refined ... 100 kilos.	36·00	—
154	Fragrant waters (without alcohol), such as orange blossom, rose, lavender, fennel, peppermint and "*mille-fleurs*" waters and the like:—		
	(*a*) Weighing at least 10 kilos. gross weight 100 kilos.	7·00	—
	(*b*) Weighing less than 10 kilos. gross weight 100 kilos.	15·00	—
155	Essential oils: (*a*) Laurel, rosemary and juniper oils, also light camphor oil ... 100 kilos.	24·00	—
	(*b*) Essential oils, not specially mentioned ,,	60·00	—
	(1) Essential oils from the fruits of the kind "citrus" (oil from oranges, lemons, bergamots, &c.) ... 100 kilos.	—	35·00 I
	(2) Bitter almond oil; cajeputi oil; balm oil; oil of peppermint; sandal-wood oil; sassafras oil; oil of mustard; cedar-wood oil ... 100 kilos.	—	36·00 G
	(3) Other, not specially mentioned ,,	—	60·00 G
ex. 155 (*b*) (3)	Essential oil of roses ...	—	Free Bul

XIX.—DYEING AND TANNING MATERIALS.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
156	Dye-woods: (*a*) In blocks ...	Free	—
	(*b*) Broken up (cut, rasped or ground up) 100 kilos.	2·50	2·00 G
	(*c*) Decomposed (fermented) ... ,,	5·00	3·00 G
157	Quebracho wood and other tanning wood:—		
	(*a*) In blocks ... 100 kilos.	1·00	0·20
	(*b*) Broken up (cut, rasped or ground up) 100 kilos.	3·00	1·20 G
158	Oak and pine tree bark and rind .... ,,	0·60	—
159	Other bark, also roots, leaves, buds, fruit (*e.g.*, myrobalans, valonia, gall-nuts and the like), whether or not cut, ground or otherwise broken up, for dyeing or tanning ...	Free	Free
160	Catechu (*terra japonica*); kino; kermes, lac-dye, arnotto ...	Free	—
161	Madder extract; garancine and garancinette; litmus; sepia, raw, in small bladders 100 kilos.	3·50	—
162	Archil, persis; indigo, cochineal; chestnut-wood extract; quebracho-wood extract; tanning extracts not specially mentioned 100 kilos.	8·00	—
	(*a*) Indigo ... ,,	—	Free G
	(*b*) Gall-nut extract pure, not mixed with other materials, liquid; chestnut-wood extract; sumach extract ... 100 kilos.	—	3·60 G I S
	(*c*) Quebracho-wood extract; tanning extracts not specially mentioned neither above nor in the general tariff:—		
	(1) Liquid ... 100 kilos.	—	4·25 G
	(2) Solid ... ,,	—	7·50 G
	Notes.—(1) Extracts of 28° Beaumé or less are to be regarded as liquid. (2) Synthetic indigo, dry or in the form of		

* *Note* 1.—Ground colouring earths which contain only accidental traces of inorganic or organic pigments, coal-tar colours, &c., that do not communicate an appreciable colour shade, are dutiable under No. 148 (*b*) (*G*). *Note* 2.—Coal powdered by mechanical means is dutiable under No. 148 (*b*) (*G*).

§ Only refined colouring earths which contain not more than 5 per cent. of added inorganic or organic pigments, coal-tar colours, &c. are dutiable under No. 148 (*c*) (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	paste, is dutiable as natural indigo; it is distinguished from indigo preparations (indigo solution, indigo extract, indigo carmine, purple blue) of No. 626, by the fact that the indigo always gives a colourless filtrate, the indigo preparations always a blue filtrate (*G*).		
	Note.—Indigo and cochineal imported by sea	Free	—
163	Dyeing extracts, not specially mentioned 100 kilos.	8·00	—
	(*a*) Liquid: other like natural, also for use in printing and dyeing textiles.....100 kilos.	—	4·25 G S
	(*b*) Solid ..... ,,	—	7·50 G
	Note.—Unimportant additions of a mordant have no effect on the tariff classification (*S*).		
	XX.—GUMS AND RESINS.		
164	Tar, except lignite and schist tar.... 100 kilos.	0·50	Free G
165	Resin, common; colophany; pitch, not specially mentioned .....100 kilos.	1·20	Free G
166	Coal-tar pitch, lignite-tar pitch, schist-tar pitch, petroleum pitch and stearine pitch..100 kilos.	1·20	0·50 G
	Note.—Dephlegmated coal-tar also pays duty at the "conventional" rate established for No. 166 (*G*).		
167	Coopers', brewers', brush, and rope-makers' pitch ..... 100 kilos.	2·50	1·50 G
168	Bituminous earths and stones, raw, ground up or not.....100 kilos.	0·30	—
	Bituminous earths and stones (including asphalt stones and bituminous marl), raw	—	Free I
169	Asphalt bitumen..... ,,	5·00	2·50 G S
170	Asphalt cement; asphalt mastic; resin (wood) cement ..... 100 kilos.	7·00	3·00 G
171	Asphalt paving stones and squares .. ,,	10·00	—
172	Ozokerit (mineral wax) raw	Free	—
173	Turpentine, turpentine oil, pitch oil (resinous oil), raw oil of amber, hartshorn and caoutchouc oil, also coal tar oils of the benzol class; bird lime.....100 kilos.	3·50	—
	(*a*) Turpentine, turpentine oil, raw oil of amber, hartshorn and caoutchouc oil, also coal-tar oils of the benzol class; bird-lime..100 kilos.	—	3·50 G
	(*b*) Pitch oil (resin oil)..... ,,	—	2·40 G
174	Copal resin, dumar resin, shellac, gum arabic, Jedda gum, Senegal gum, gamboge, gum tragacanth; gums, resins, resinous gums, natural balsams and juices of plants, not specially mentioned ..... 100 kilos.	3·50	—
	Manna	—	Free I
	Note.—Articles mentioned in No. 174, if imported by sea.....	Free	—
	XXI.—MINERAL OILS, ALSO COAL TAR AND SCHIST TAR.		
175	Raw, except those mentioned in No. 176, or those which are not adapted for illuminating purposes without being previously refined or purified by distillation..100 kilos. net weight	8·30	—
	Note.—Raw mineral oil, not adapted for illuminating purposes without previously refining by distillation, the density of which exceeds 830 degrees at a temperature of 12° R. (15° C.), by permission and under control, to the annual maximum extent of 200,000 quintals ....100 kilos. net weight	1·62	—
	This annual maximum amount is so divided that Austria receives 10,000 and Hungary 190,000 quintals.		
176	Raw, suitable for illuminating purposes without previous refining by distillation 100 kilos. net weight	11·00	—
177	Refined or half-refined, light, the density of which amounts to 880 degrees or less 100 kilos. net weight	11·00	—
	Note.—On mineral oils of the two preceding numbers, in addition to the duty, the consumption tax of 13 kronen per 100 kilos. net weight is to be levied. The consumption tax is always henceforward to be levied on all mineral oil refined in the kingdom (except in the free territories of Trieste and Fiume) the density of which does not exceed 880 degrees at a temperature of 12° R. (15° C.).		
178	Refined or half-refined, heavy, the density of which exceeds 880 degrees, also lubricating oils, mixed or not with animal or vegetable oils or greases ..... 100 kilos. net weight	12·00	—
	Note.—Heavy oils, the density of which exceeds 880 degrees (except prepared lubricating oils), for petroleum refineries (lubricating oil factories) for production of lubricating oil, by permission and under control 100 kilos. net weight	7·00	—
179	Residues from the distillation of mineral oils, not further intended for use as lubricating oils or greases, except solid residues 100 kilos. net weight	7·00	—

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	XXII.—COTTON, YARN AND WARES THEREOF, MIXED OR NOT WITH OTHER VEGETABLE TEXTILE MATERIALS, BUT NOT MIXED WITH WOOL OR SILK.		
180	Cotton, roughly carded, bleached, dyed, milled	Free	—
	Cotton waste	—	Free I
181	Cotton wool, excepting that intended for medicinal purposes; threads prepared for cleaning machinery, &c. ..... 100 kilos.	12·00	12·00 G
182	Slubbing, unbleached, bleached, dyed, printed:—		
	(*a*) Single or twofold .....100 kilos.	12·00	—
	(*b*) Three or more fold..... ,,	24·00	—
183	Cotton yarn: Single, unbleached:—		
	(*a*) Up to No. 12 English..... ,,	14·00	14·00 G I
	(*b*) Over No. 12 and up to No. 29 English 100 kilos.	19·00	19·00 G I S
	(*c*) Over No. 29 and up to No. 50 English 100 kilos.	33·00	33·00 S
	(*d*) Over No. 50 and up to No. 70 English 100 kilos.	38·00	38·00 S
	(*e*) Over No. 70 English ..... ,,	43·00	—
	1. Over No. 70 and up to No. 80 English 100 kilos.	—	43·00 S
	2. Over No. 80 and up to No. 90 English 100 kilos.	—	33·00 B
	3. Over No. 90 and up to No. 110 English 100 kilos.	—	28·00 S
	4. Over No. 110 English..... ,,	—	Free S
	Note.—(1) Cotton weft yarns for manufacture of half silk tissues, single, unbleached, in the form of pincops, on short bobbins, or on bobbins running through their whole length, which are not more than 13 cm. long or 22 mm. thick, with permission and under control:		
	Ex. (*c*) Over No. 29 and up to No. 50 English .....100 kilos.	—	23·00 S
	Ex. (*d*) Over No. 50 and up to No. 70 English .....100 kilos.	—	28·00 S
	(2) Single unbleached cotton yarns for the manufacture of tulle, curtains or lace, with permission and under control:		
	Ex. (*c*) Over No. 29 and up to No. 50 English .....100 kilos.	—	23·00 S
	Ex. (*d*) Over No. 50 and up to No. 60 English .....100 kilos.	—	28·00 S
	Ex. (*d*) and Ex. (*e*) Over No. 60 and up to No. 80 English .....100 kilos.	—	33·00 S
	Ex. (*e*) Over No. 80 and up to No. 90 English .....100 kilos.	—	28·00 S
	The single yarns included in these notes may also be imported in a bleached condition, and in that case pay, in addition to the above rates, the surtax of 8 kronen per 100 kilos. provided for in No. 187*a* (*S*).		
	Cotton weft yarns over No. 29 and up to No. 50 and over No. 50 and up to No. 70 English will be admitted at the above conventional rates even if the bobbins are over 13 cm. long (*Ser.*).		
184	Of two threads, unbleached:—		
	(*a*) Up to No. 12 English ..... 100 kilos.	19·00	—
	(*b*) Over No. 12 and up to No. 29 English 100 kilos.	24·00	—
	(*c*) Over No. 29 and up to No. 50 English 100 kilos.	38·00	—
	(*d*) Over No. 50 and up to No. 70 English 100 kilos.	45·00	—
	Over No. 60 and up to No. 70 English 100 kilos.	—	28·00 B
	(*e*) Over No. 70 English ..... ,,	40·00	—
	1. Over No. 70 and up to No. 110 English 100 kilos.	—	28·00 S
	2. Over No. 110 English ..... ,,	—	Free S
	Note.—Unbleached yarns of two threads, for the manufacture of half silk tissues, and of tulle, curtains, or lace, with permission and under control:		
	Ex. (*c*) Over No. 29 and up to No 50 English ..... 100 kilos.	—	28·00 S
	Ex. (*d*) Over No. 50 and up to No. 60 English .....100 kilos.	—	35·00 S
185	Of three or more threads, single twist, unbleached:		
	(*a*) Up to No. 12 English .....100 kilos.	24·00	—
	(*b*) Over No.12 and up to No.29 English ,,	29·00	—
	(*c*) Over No.29 and up to No.50 English ,,	43·00	—
	(*d*) Over No. 50 English ..... ,,	50·00	—
	Yarn of three or more threads, over No. 60 English, for embroidering, with permission and under control .....100 kilos.	—	35·00 S
186	Of three or more threads, cable twist, unbleached:		
	(*a*) Up to No. 12 English .....100 kilos.	29·00	—
	(*b*) Over No.12 and up to No.29 English ,,	33·00	—
	(*c*) Over No.29 and up to No.50 English ,,	50·00	—
	(*d*) Over No. 50 English ..... ,,	57·00	—
	Notes to Nos. 183 — 186.—Steamed yarn is considered as unbleached yarn (*S*).		
187	Cotton yarn if bleached, mercerised, dyed (also printed), is subject to the following additional duties on the corresponding class of raw yarn respectively:—		
	(*a*) Bleached.....100 kilos.	8·00	—
	(*b*) Mercerised ..... ,,	9·00	—
	(*c*) Dyed (also printed) ..... ,,	14·00	14·00 G
	(*d*) Bleached and mercerised..... ,,	14·00	14·00 G
	(*e*) Dyed (also printed) and mercerised ,,	16·00	16·00 G

XXII.—COTTON, YARN, &c.—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
188	†Yarn, prepared for retail sale :—		
	(*a*) Of one or two threads; of three or more threads, single twist .....100 kilos.	83·00	83·00 G
	(*b*) Of three or more threads, cable twist ,,	90·00	83·00 G
	Cotton Goods.		
189	*Common, *i.e.*, tissues made of No. 50 yarn and under, having in a square of 5mm. 38 threads or less :—		
	(*a*) Plain, simply twilled or not.		
	1. Unbleached .....100 kilos.	80·00	76·00 G
	2. Bleached ..... ,,	110·00	95·00 G
	3. Dyed ..... ,,	130·00	120·00 G
	4. Printed in one, two, three, or four colours, or woven in two colours..100 kilos.	170·00	143·00 G
	5. Printed in five or more colours, or woven in more than two colours..100 kilos.	180·00	153·00 G
	(*b*) Figured :—		
	1. Unbleached ..... ,,	110·00	95·00 G
	2. Bleached ..... ,,	130·00	120·00 G
	3. Dyed ..... ,,	155·00	143·00 G
	4. Printed in one, two, three or four colours, or woven in two colours..100 kilos.	190·00	167·00 G
	5. Printed in five or more colours, or woven in more than two colours..100 kilos.	200·00	177·00 G
190	Common, close woven, *i.e.*, tissues made of No. 50 yarn and under, having in a square of 5 mm. more than 38 threads :—		
	(*a*) Plain, also simply twilled :—		
	1. Unbleached .....100 kilos.	131·00	120·00 G
	2. Bleached ..... ,,	155·00	143·00 G
	3. Dyed ..... ,,	180·00	167·00 G
	4. Printed in one, two, three or four colours, or woven in two colours..100 kilos.	215·00	190·00 G
	5. Printed in five or more colours, or woven in more than two colours..100 kilos.	230·00	205·00 G
	(*b*) Figured :—		
	1. Unbleached ..... ,,	136·00	125·00 G
	2. Bleached ..... ,,	160·00	150·00 G
	3. Dyed ..... ,,	185·00	172·00 G
	4. Printed in one, two, three or four colours, or woven in two colours..100 kilos.	220·00	200·00 G
	5. Printed in five or more colours, or woven in more than two colours..100 kilos.	235·00	215·00 G
191	Fine, *i.e.*, tissues made of yarns over No. 50 up to and including No. 100 :—		
	(*a*) Unbleached .....100 kilos.	195·00	180·00 G
	Fine tissues unbleached, unfigured, also scoured tissues, for embroidering, with permission and under control....100 kilos.	—	85·00 S
	(*b*) Bleached, dyed, printed, woven in colours 100 kilos.	295·00	—
	1. Bleached, dyed ..... ,,	—	245·00 G
	2. Printed in one, two, three, or four colours, or woven in two colours .....100 kilos.	—	260·00 G
	3. Printed in five or more colours, or woven in more than two colours .....100 kilos.	—	270·00 G
192	‡Very fine, *i.e.*, tissues made of yarn over No. 100 100 kilos.	385·00	—
	(*a*) Unbleached ..... ,,	—	330·00 G
	Note.—Finest tissues of cotton, unbleached, unfigured, also scoured tissues, for embroidering, with permission and under control.....100 kilos.	—	170·00 S
	(*b*) Bleached, dyed ..... ,,	—	345·00 G
	(*c*) Printed in one, two, three, or four colours, or woven in two colours .....100 kilos.	—	360·00 G
	(*d*) Printed in five or more colours, or woven in more than two colours .....100 kilos.	—	370·00 G
	†(*e*) Flat-stitch tissues of all kinds .... ,,	—	260·00 S
193	Velvet and tissues resembling velvet, also velvet ribbons.....100 kilos.	230·00	215·00 G
	Note.—Cut "Manchesters" are to be cleared as velvets.		
194	Ribbons (except velvet ribbons).....100 kilos.	226·00	—
	**(*a*) Ribbons for advertisement purposes, of cotton threads stuck together, even dyed or printed .....100 kilos.	—	180·00 S
	(*b*) Other..... ,,	—	215·00 G
195	§Tulle and netted materials resembling tulle :—		
	(*a*) Plain :—		
	(1) Unbleached .....100 kilos.	380·00	350·00 G
	Note.—Plain tulle unbleached, also scoured, for embroidery, with permission and under control ..100 kilos.	—	85·00
	(2) Bleached, dyed, printed, woven in colours .....100 kilos.	400·00	370·00 G
	Note.—Stiff nets, similar to bobbinet 100 kilos.	131·00	—
	(*b*) Figured, except with lace-like designs :—		
	(1) Unbleached .....100 kilos.	400·00	370·00 G
	(2) Bleached, dyed, printed, woven in colours .....100 kilos.	440·00	400·00 G
196	Curtains resembling bobbinet or lace (blinds, window hangings and the like) and nets for furniture, woven with indication for cutting 100 kilos.	440·00	—
197	Lace, including embroidery aérience (chemical mordanted).....100 kilos.	750·00	620·00 GS
198	Embroidery :—		
	(*a*) Trimmings (strips, insertions) :—		
	1. Merely embroidered on the edges ,,	730·00	480·00 S
	2. Other (also embroidered in the centre) 100 kilos.	800·00	480·00 S
	(*b*) Tulle and lace, embroidered .... ,,	750·00	660·00 GS
	Stuffs for curtains and furniture covers of smooth tulle, embroidered in chain-stitch, or with other stitches resembling chain-stitch, also with spun-stitch, long-stitch, braid-stitch, or hollow-stitch, or with applique work of cambric, muslin, and similar tissues, as well as with articles sewn on such as rings, rosettes, balls, &c. 100 kilos	—	350·00 S
	(*c*) Not specially mentioned ..... ,,	730·00	480·00 S
	Note.—Chain-stitch tissues, even in combination with spun-stitch, long-stitch, or braid-stitch .....100 kilos.	—	350·00 S
199	Passementerie and button-makers' wares ,,	226·00	215·00 G
200	Knitted wares and hosiery :—		
	(*a*) Knitted materials and hosiery in the piece (to be sold by the metre) :—		
	1. Unbleached .....100 kilos.	220·00	—
	2. Bleached, dyed, printed, knitted or netted in colours .....100 kilos.	240·00	—
	(*b*) Stockings and socks :—		
	1. Weighing over 1 kilo. per dozen pairs :—		
	With needlework .....100 kilos.	220·00	220·00 G
	Other ..... ,,	220·00	180·00 G
	2. Weighing 1 kilo. or less per doz. pairs :—		
	With needlework .....100 kilos.	285·00	285·00 G
	Other ..... ,,	285·00	220·00 G
	(*c*) Gloves :—		
	1. Weighing over 300 grammes per dozen pairs :—		
	With needlework.....100 kilos.	300·00	300·00 G
	Other ..... ,,	300·00	240·00 G
	2. Weighing 300 grammes or less per dozen pairs :—		
	With needlework.....100 kilos.	400·00	400·00 G
	Other ..... ,,	400·00	300·00 G
	(*d*) Not specially mentioned :—		
	With needlework..... ,,	300·00	300·00 GS
	Other ..... ,,	300·00	240·00 G

† The following will be considered as yarns prepared for retail sale :—(*a*) Yarns made up in various small ways, *i.e.*, on cardboard, discs, reels, bobbins, star shaped pieces of cardboard, yarns arranged or packed in cardboard boxes or fancy paper (including the weight of these packages); yarns in small hanks and in balls. (*b*) Hanks of yarn, put up in more elaborate fashion than that necessary for merely weaving, with loose transverse threads running through them, which do not fasten the hanks tightly but keep them together by means of knots, in such a way that if the knots are pulled the hank falls into small independent hanks. The fact of two-cord yarns in hanks being knotted in a more elaborate manner than the skeining necessary for weaving, does not form any reason for the application of the rates of No. 188. Nevertheless Customs Houses with full customs powers are empowered to levy duty on made-up yarns as if they were not so made-up, if they are evidently imported solely for industrial purposes (*e.g.*, for the manufacture of lace and trimmings or for covering ropes, &c.), and the importer declares himself in writing on the invoice, as ready to permit temporary official inspection of his factory for the purpose of proving the actual use of the yarn (*S*).

* See note † to No. 192.

‡ *Note to Nos.* 189 *to* 192.—In the case of tissues which are alternately open and close woven, duty will be calculated upon the average total number of threads. The average total number of threads will be obtained by counting the threads of both warp and weft between any two regularly recurring points in the design (counting from repeat to repeat), and by reducing the number of threads so obtained to an average per square of 5 millimètres, adding together the product for warp and weft. In the case of tissues with double or twisted threads, the single threads should be counted. No account is taken of fractional parts in establishing the net result of the calculation (*G*).

† Under this heading are included all flat-stitched tissues (even dyed, printed or woven in colour, without regard to the condition or quality of the yarns used for their manufacture), worked with figures resembling embroidery on which the weft threads of the pattern lie flush with the rest of the texture, at least altogether on one side and partly on the other. They are distinguished from embroideries by the fact that the figure-threads always bind the same threads of the foundation-tissue when the figure is turned over and appear to be woven with it, which is not the case with embroideries. Flat-stitched tissues of which the foundation-tissue is made of yarn of No. 100 or less, may be assessed for duty according to the nature of the foundation-tissue if the threads of the pattern have been removed from the cutting required for the ascertainment of the weight of the main tissue (*S*).

** *Note* 1.—Strips serving for tieing up packages, not more than 5 mm. wide, made of cotton threads stuck together, even of different coloured threads, are included under ribbons for advertisement purposes. They may have the name of the firm, address, &c., printed on them (*S*). *Note* 2.—Mercerised tissues or tissues made wholly or partly of mercerised yarn, as also velvet and ribbons of the same kind, are subject to a duty of 18 kronen per 100 kilos. (7*s.* 7½*d.* per cwt.), in addition to the duties to which they are already respectively liable (*G*) (*S*). The duty of 18 kronen additional also applies to the general tariff. In calculating the conventional surtax, the conventional rates applying to the different tissues are to be taken into consideration.

§ *Note* 1.—Tulle and netted materials resembling tulle figured with lace-like designs are dutiable as lace. *Note* 2.—Tulle worked with lace-like designs, similar to the samples deposited on the occasion of the signing of the Treaty, is dutiable, not as lace, but as figured tulle under No. 95 (*b*) (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
201	Articles used for technical purposes:—		
	(a) Incandescent mantles, not annealed 100 kilos.	215·00	200·00 G
	(b) Drying felts, woven, teazled or not ,,	155·00	—
	1. Unbleached ,,	—	120·00 G
	2. Bleached ,,	—	145·00 G
	(c) Transmission belts ,,	85·00	75·00 G
	(d) Girths and wicks ,,	75·00	65·00 G
	(e) Hose, woven or plaited; twine, 1 mm. or more in diameter; nets, coarse cordage and similar articles for technical purposes 100 kilos.	70·00	65·00 G
	Note.—Twine less than 1 mm. in diameter is to be treated as yarn.		
	(f) Weavers' heads:—		
	(1.) Of twisted yarn .....100 kilos.	85·00	—
	(2.) Other ,,	220·00	—
	XXIII.—FLAX, HEMP, JUTE AND OTHER VEGETABLE TEXTILE MATERIALS NOT SPECIALLY MENTIONED. YARNS AND WARES THEREOF.		
	Not mixed with Cotton, Wool or Silk.		
202	Flax, hemp, jute, and other vegetable textile materials, not specially mentioned, raw, steeped, broken, hackled, bleached, dyed, and waste	Free	—
	Flax and hemp, raw, steeped, broken, hackled, bleached, dyed and waste	—	Free R
203	Wadding of these textile materials, except that for medicinal purposes; threads prepared for cleaning machines, &c. .....100 kilos.	12·00	—
	Yarn.		
204	Linen yarn (of flax fibre or flax tow); ramie yarn:—		
	(a) Single unbleached .....100 kilos.	3·60	3·60 G
	(b) Single, bleached, lye-washed or dyed ,,	12·00	12·00 G
	(c) Twisted ,,	43·00	43·00 G
	(d) Prepared for retail sale:—		
	1. Single ,,	43·00	—
	2. Twisted ,,	83·00	—
205	Hemp yarn (of hemp fibre and hemp tow, mixed or not with other textile materials belonging to this class); yarns not specially mentioned:—		
	(a) Single, unbleached .....100 kilos.	3·60	3·60
	(b) Single, bleached, lye-washed or dyed ,,	12·00	—
	(c) Twisted ,,	43·00	43·00 I
	(d) Prepared for retail sale:—		
	1. Single ,,	43·00	—
	2. Twisted ,,	83·00	—
206	Jute yarn (of jute mixed or not with flax):—		
	(a) Single, unbleached .....100 kilos.	3·60	3·60 G
	(b) Single, bleached, lye-washed or dyed; twisted jute yarn .....100 kilos.	12·00	—
	(c) Prepared for retail sale:—		
	1. Single ,,	43·00	—
	2. Twisted ,,	83·00	—
	Note to Nos. 204, 205 and 206.—So-called sheave binders, in hanks or on reels .....100 kilos.	12·00	—
207	Tissues of linen or ramie yarn, not figured (merely with plain ground):—		
	(a) Unbleached:—		
	1. Up to 40 threads in warp and weft in a square of 2 cm. side .....100 kilos.	15·00	—
	2. 41 to 160 threads in warp and weft in a square of 2 cm. side .....100 kilos.	29·00	—
	The same tissues of linen yarn ,,	—	29·00 I
	3. Over 160 threads in warp and weft in a square of 2 cm. side .....100 kilos.	190·00	—
	(b) Bleached, lye-washed, dyed, printed, woven in colours:—		
	1. Up to 80 threads in warp and weft in a square of 2 cm. side .....100 kilos.	48·00	—
	The same tissues of linen yarn ,,	—	48·00 I
	2. 81 to 160 threads in warp and weft in a square of 2 cm. side .....100 kilos.	95·00	—
	3. Over 160 threads in warp and weft in a square of 2 cm. side .....100 kilos.	190·00	—
208	Tissues of linen or ramie yarn, figured (with variegated ground or otherwise figured except damasked):—		
	(a) Unbleached:—		
	1. Up to 160 threads in warp and weft in a square of 2 cm. side.....100 kilos.	95·00	—
	2. Over 160 threads in warp and weft in a square of 2 cm. side.....100 kilos.	190·00	—
	(b) Bleached, lye-washed, dyed, printed, woven in colours .....100 kilos.	190·00	—
209	Damasks of all kinds, bleached or not ,,	190·00	—
210	Batiste; gauze, lawn and other open-woven tissues .....100 kilos.	330·00	—
211	Lace, edgings, tulle and netted stuff similar to tulle.....100 kilos.	715·00	—
	Embroidery aérienne (chemical lace) ,,	—	660·00 S
212	Embroidery:—		
	(a) Trimmings (strips, insertions):—		
	1. Merely embroidered at the edge ,,	730·00	480·00 S
	2. Other (embroidered in the middle or not) .....100 kilos.	800·00	480·00 S
	(b) Lace and tulle, embroidered.... ,,	750·00	660·00 S
	Stuffs for curtains and furniture—covers of smooth tulle, embroidered in chain-stitch or with other similar stitches, with spun-stitch, long-stitch, braid-stitch, or hollow-stitch, or with appliqué work of cambric, muslin and similar tissues, as well as with articles sewn on, such as rings, rosettes, balls, &c. 100 kilos.	—	350·00 S
	(c) Not specially mentioned ..... ,,	730·00	480·00 S
	Chain-stitch tissues, even in combination with spun-stitch, long-stitch or braid-stitch .....100 kilos.	—	350·00 S
213	Velvet and tissues similar to velvet (with cut or uncut pile).....100 kilos.	190·00	—
214	Ribbons and tapes ,,	200·00	—
215	Trimmings and button-makers' wares ,,	200·00	—
216	Tissues of hemp yarn, mixed or not with other yarns belonging to this class, not figured (merely with plain ground):—		
	(a) Unbleached:—		
	1. Up to 40 threads in warp and weft in a square of 2 cm. side .....100 kilos.	15·00	—
	The same tissues of hemp, mixed or not with other yarn included in class XXIII. 100 kilos.	—	15·00 I
	†Press and packing cloths for cheeses, of hemp yarn, neither bleached nor lye-washed.....100 kilos.	15·00	15·00 S
	2. 41 to 160 threads in warp and weft in a square of 2 cm. side .....100 kilos.	29·00	—
	The same tissues of hemp, mixed or not with other yarn included in class XXIII. 100 kilos.	—	29·00 I
	(b) Bleached, lye-washed, dyed, printed, woven in colours:—		
	1. Up to 80 threads in warp and weft in a square of 2 cm. side.....100 kilos.	48·00	—
	The same tissues of hemp, mixed or not with other yarn included in class XXIII. 100 kilos.	—	48·00
	2. 81 to 160 threads in warp and weft in a square of 2 cm. side .....100 kilos.	95·00	—
	Note.—All other tissues of hemp, yarn, &c., are to be dutiable as tissues of linen yarn.		
217	Jute tissues:—		
	(a) Unbleached, not figured (merely with plain ground), with not more than 40 threads in warp and weft in a square of 2 cm. side .....100 kilos.	15·00	15·00 G
	(b) Material for furniture and coverings, hangings, and all tissues of jute combined with other vegetable textile materials, including cotton, so far as the jute predominates as to number of threads ..100 kilos.	100·00	—
	Note.—Jute tissues in which cotton (or as the case may be), flax, ramie, hemp, or other not specially mentioned vegetable textile material predominates as to the number of threads, are to pay duty as cotton or linen or hemp tissues.		
	(c) Not specially mentioned .....100 kilos.	30·00	—
	Note.—Embroidered jute tissues, lace, tulle, velvet, and tissues similar to velvet, ribbons (tapes), trimmings and button-makers' wares of jute are to be tariffed as similar wares of linen.		
218	Carpets of flax, hemp, jute, and vegetable textile materials not specially mentioned, bleached, dyed, printed, figured, or not:—		
	(a) Not woven with pile.....100 kilos.	30·00	—
	(b) Woven with pile ,,	100·00	—
219	Cordage and articles for technical purposes:—		
	(a) Ropes, cables and cords 5 mm. or more in diameter, bleached or tarred or not 100 kilos.	18·00	—
	(1) Round rope ("*rundtaue*") 3 cm. or more in diameter, bleached or tarred or not 100 kilos.	—	12·00 G
	(2) Other ropes and cords 5 mm. or more in diameter, bleached or tarred or not 100 kilos.	—	15·00 GI
	Note.—Cocoanut and similar fibres, twisted as cords (cocoanut yarn and the like) for the manufacture of rugs, mats, &c., by permission and under control	Free	—
	(b) Cord less than 5 mm. in diameter and twine:—		
	1. Not prepared for retail sale..100 kilos.	43·00	—
	2. Prepared for retail sale (in hanks &c.), more than 1 mm. in diameter.100 kilos.	48·00	43·00 G
	3. Prepared for retail sale, 1 mm. in diameter or less .....100 kilos.	83·00	—
	(c) Hose, woven or plaited ,,	50·00	—
	(d) Transmission belts ,,	85·00	—
	(e) Ropemakers' wares and articles for technical purposes, not specially mentioned.....100 kilos.	43·00	—
	Note.—Knitted wares and hosiery of textiles belonging to Class XXIII. are tariffed under No. 200 (*conventionalized*) (*G*).		

† The conventional duty is applicable to these cloths even when they are cut in squares and show more than 40 threads to the square of 2 cm. on the edges or borders. Narrow strips not more than 5 mm. wide made of coloured yarn, woven in with the edges, have no effect on the classification (*S*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	XXIV.—WOOL WOOLLEN YARN, AND WOOLLEN WARES, MIXED OR NOT WITH OTHER TEXTILE MATERIALS, EXCEPT SILK.		
220	Wool, raw, washed, dyed, bleached, milled and waste	Free	—
	*Wool, in the grease, washed, combed and waste	—	Free BG
221	Wadding of wool and hair; hat wadding and hat felt (the felting merely begun, not worked) .....100 kilos.	22·00	—
	Yarn.		
222	Yarn of coarse animal hair (cattle hair and the like) up to No. 5 metric, inclusive, unbleached:—		
	(*a*) Of one or two threads .....100 kilos.	19·00	—
	(*b*) Of more than two threads..... ,,	29·00	—
	Note.—Yarn of coarse animal hair above No. 5 metric, as also bleached, dyed, and printed yarn, is to pay duty under No. 226 as carded yarn.		
223	Mohair, alpaca (also mottled alpaca) and genappes yarn; all these of one or two threads, unbleached, imported at certain specified customs houses	Free	—
224	Combed yarn of camel hair, of one or two threads, unbleached, imported at certain specified customs houses.....100 kilos.	5·00	—
225	Combed yarn, not specially mentioned ‡:—		
	(*a*) Unbleached, single:—		
	1. Up to No. 45 metric.....100 kilos.	12·00	12·00Gs
	2. Over No. 45 metric ..... ,,	21·00	21·00Gs
	(*b*) Unbleached, of two or more threads:—		
	1. Up to No. 45 metric .....100 kilos.	17·00	17·00Gs
	2. Over No. 45 metric ..... ,,	29·00	29·00GS
	Notes.—(1) Combed yarn, not specially mentioned, unbleached, of one or two threads, over No. 30 and up to No. 45 (50 Ser) metric, inclusive, for the manufacture of trimmings, by permission and under control, is free.		
	(2) Double yarn called "lasting," of No. 40 up to No. 65 metric, for the weaving of lasting, by permission and under control ..	—	Free B
	(*c*) Bleached, dyed, printed single:—		
	1. Up to No. 45 metric.....100 kilos.	29·00	29·00 B
	2. Over No. 45 metric ..... ,,	38·00	38·00 G
	(*d*) Bleached, dyed, printed, of two or more threads:—		
	1. Up to No. 45 metric.....100 kilos.	38·00	38·00 B
	2. Over No. 45 metric ..... ,,	48·00	48·00 G
	(*e*) Mixed, dyed or printed in the wool, also combed yarn mixed with unbleached wool:—		
	1. Single .....100 kilos.	33·00	33·00 G
	2. Of two or more threads, also yarns of threads of different colours.100 kilos.	38·00	38·00 G
	Note.—Printed yarns for the warp of carpets, by permission and under control 100 kilos.	29·00	Free S
226	§Carded yarn, and spun yarn resembling carded yarn, not specially mentioned ‡:—		
	(*a*) Unbleached, single .....100 kilos.	19·00	19·00 G
	(*b*) Unbleached, of two or more threads 100 kilos.	29·00	29·00 G
	(*c*) Bleached, dyed, printed:—		
	1. Single ..... ,,	29·00	—
	(*a*) Bleached, printed ..... ,,	—	29·00 G
	(*b*) Dyed ..... ,,	—	25·00 B
	2. Of two or more threads .... ,,	38·00	38·00 G
227	Yarn made up for retail sale ..... ,,	52·00	—
	Woollen Wares.		
228	Common woollen coverlets ("*Kotzen*"); halina cloth; cloth list .....100 kilos.	29·00	—
229	Woollen tissues not otherwise mentioned, printed or not:—		
	(*a*) Weighing more than 700 grammes per sq. metre .....100 kilos.	120·00	120·00 G
	(*b*) Weighing more than 200 and up to 700 grammes per sq. mètre .....100 kilos.	200·00	—
	1. Weighing more than 200 and up to 500 grammes per sq. mètre.....100 kilos.	—	200·00 G
	2. Weighing more than 500 and up to 700 grammes per sq. mètre.....100 kilos.	—	180·00 G
	(*c*) Weighing 200 grammes and less per sq. mètre .....100 kilos.	262·00	262·00 G
	Notes.—1. Chemical foundation, mordanted (woollen tissues specified in No. 229*c*) for embroidery aérienne, with permission and under control ....100 kilos.	—	100·00 S
	2. Used packing of coarse goat and similar hair for further manufacture after breaking up the tissue, by permission and under control	—	Free G
230	Velvet and tissues similar to velvet (with cut or uncut pile), printed or not ....100 kilos.	240·00	220·00 G
231	Ribbons ..... ,,	240·00	220·00 G
232	Passementerie and button-makers' wares ,,	240·00	220·00 G
ex. 232	Trimmings of wool known as *gaitan*, in conformity with samples deposited when the Treaty was concluded, imported through custom houses specially designated for that purpose.....100 kilos.	—	120·00 Bul
233	Knitted wares and hosiery:—		
	(*a*) Knitted stuffs and hosiery in the piece (to be sold by the mètre) .....100 kilos.	240·00	—
	(*b*) Stockings and socks:—		
	1. Weighing more than 1 kilo. per dozen pairs:—		
	(*a*) With needlework .....100 kilos.	250·00	250·00 G
	(*b*) Other ..... ,,	250·00	220·00 G
	2. Weighing 1 kilo. or less per dozen pairs:—		
	(*a*) With needlework .....100 kilos.	320·00	320·00 G
	(*b*) Other..... ,,	320·00	260·00 G
	(*c*) Gloves:—		
	(*a*) With needlework..... ,,	330·00	330·00 G
	(*b*) Other ..... ,,	330·00	300·00 G
	(*d*) Not specially mentioned:—		
	(*a*) With needlework..... ,,	250·00	250·00Gs
	(*b*) Other..... ,,	250·00	200·00 G
234	Shawls and tissues similar to shawls; lace and lace scarfs, shawls &c.; tulle and netted stuffs similar to tulle.....100 kilos.	476·00	—
235	Tissues embroidered with silk..... ,,	600·00	600·00 S
236	Tissues embroidered with other materials 100 kilos.	500·00	500·00 S
237	Carpets:—		
	(*a*) Of dog, calf, or cattle hair, with or without a slight admixture of wool 100 kilos.	30·00	—
	(*b*) Knotted carpets ("*Knupfteppiche*") 100 kilos.	180·00	180·00 G
	(*c*) Other, and carpets of felt, printed or not 100 kilos.	120·00	—
238	Felt and felt wares (except carpets):—		
	(*a*) Coarse felts of animal hair (whether cut out, tarred, lacquered or not) ..100 kilos.	32·00	—
	(*b*) Other felt and felt wares:—		
	1. Not printed ..... ,,	120·00	120·00 G
	2. Printed ..... ,,	190·00	—
239	Articles for technical purposes:—		
	(*a*) Sieve-bottoms, ropes, and cordage, of horse hair; coarse net work, knotted nets and similar technical articles, not otherwise mentioned.....100 kilos.	35·00	—
	Curled horse hair ("*krollhaare*") mixed or not with other coarse animal hair or with vegetable fibre .....100 kilos.	—	15·00GS
	(*b*) Press cloths and filter cloths weighing more than 500 grammes per square mètre 100 kilos.	95·00	—
	Note.—Press cloths and filter cloths weighing 500 grammes or less will be treated as woollen tissues not specially mentioned.		
	(*c*) Hose, woven or knitted; girths 100 kilos.	95·00	—
	(*d*) Transmission belts..... ,,	100·00	90·00 G
	XXV.—SILK AND SILK WARES.		
	Mixed or not with other Textile Materials.		
240	Silk cocoons; silk waste, not spun	Free	Free I
241	Silk wadding, excepting that for medicinal purposes .....100 kilos.	30·00	—
242	Silk (reeled or spun), twisted or not:—		
	(*a*) Unbleached	Free	Free I
	(*b*) Bleached (boiled off) .....100 kilos.	120·00	80·00GIS
	(*c*) Dyed:—		
	1. Black ..... ,,	95·00	80·00IS
	2. Other colours ..... ,,	120·00	90·00GIS
243	Floss silk (silk waste, spun), twisted or not:—		
	(*a*) Unbleached or bleached; (boiled off) ..	Free	FreeIS
	Note.—So-called violet yarns are included in this number.		
	(*b*) Dyed:—		
	1. Black .....100 kilos.	95·00	80·00 GS
	2. Other colours..... ,,	120·00	90·00 GS
244	Artificial silk, twisted or not:—		
	(*a*) Natural white, not dyed	Free	Free B
	(*b*) Dyed:—		
	1. Black .....100 kilos.	95·00	80·00 G
	2. Other colours ..... ,,	120·00	90·00 G
245	Yarn of silk, floss silk, or artificial silk, combined with other textile materials, twisted or not:—		
	(*a*) Yarn with burls of waste silk ..100 kilos.	48·00	—
	(*b*) Other..... ,,	70·00	—
	Note.—Unbleached, combed yarns traversed by a thread of un-spun silk are to be treated as combed yarns under No. 225.		
246	Twist of silk, floss silk, or artificial silk, combined or not with other textile materials, bleached or dyed, prepared for retail sale .....100 kilos.	160·00	110·00 S

* Combed wool weighing more than 8 grammes per mètre is dutiable under this number. Wool combed in the shape of coarse threads, half finished, is dutiable under No. 225 (*B*).

‡ *Notes to Nos.* 225 *and* 226.—(1) Yarn composed of two strands of different colour (yarn with one strand clouded) which has received a certain degree of twisting by the self-actor, is considered as single, and is dutiable under No. 225 (*e*)-1 and No. 226 (*c*) 1. (2) Fancy yarn included under No. 225 (*b*), (*d*) and (*e*) 2, and under No. 226 (*b*) and (*c*) 2 (25 kronen) (*B*).

Under this heading are included yarn of two or more strands, unbleached, bleached, dyed, printed or mixed, the spinning of which is interrupted by knots, loops, spirals, &c. (*B*) (*G*).

Yarns strongly twisted, which form such knots or loops by touching each other and which come straight again when pulled, are not included under this heading, but are dutiable according to their kind (*B*) (*G*).

§ Yarn faintly coloured in order to render it distinct for the purpose of weaving (yarn intentionally clouded) is dutiable as yarn not coloured. This yarn is distinguished from dyed yarn by its faint colour, which disappears on its being washed in tepid water (15° C.) (*B*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	Wares wholly of Silk (of Silk, Floss Silk, or Artificial Silk).		
247	Wares wholly of silk, embroidered ....100 kilos.	1,400·00	1,100·00 S
248	Tulle and netted stuffs similar to tulle; gauze (also woven crape and veiling); lace and lace kerchiefs, &c.....100 kilos.	1,350·00	—
	(*a*) Silk open-work embroidery (chemical lace, mordanted) .....100 kilos.	—	1,100·00 S
	(*b*) Other articles coming under this number 100 kilos.	—	1,300·00 G
	Note.—Silk-gauze for embroidering, by permission and under control .....100 kilos.	—	1,200·00 G
249	Silk bolting cloth..... ,,	900·00	400·00 S
250	†Tissues wholly of silk, not specially mentioned :—		
	(*a*) Plain (not figured) :—		
	1. Not dyed or dyed black .....100 kilos.	1,200·00	480·00 IS
	2. Other colours, printed; woven in colours .....100 kilos	1,300·00	480·00 S
	Note.—Chemical foundation, mordanted (plain silk tissues for manufacturing embroidery aérienne), with permission and under control..... 100 kilos.	—	200·00 S
	(*b*) Figured :—		
	1. Not dyed or dyed black ..... ,,	1,250·00	950·00 IS
	2. Other colours, printed, woven in colours ..... ,,	1,350·00	950·00 IS
251	Velvet and tissues similar to velvet (with cut or uncut pile).....100 kilos.	1,300·00	1,050·00 G
252	Knitted wares and hosiery :—		
	(*a*) Knitted stuffs and hosiery in the piece (to be sold by the mètre) .....100 kilos.	1,300·00	—
	(*b*) Stockings and socks..... ,,	1,400·00	—
	(*c*) Gloves..... ,,	1,400·00	—
	(*d*) Not specially mentioned..... ,,	1,400·00	—
253	Ribbons :—		
	(*a*) Embroidered or made of tulle, gauze, or other tissues, specified in No. 248 100 kilos.	1,400·00	—
	(*b*) Velvet ribbons and ribbons with an effect similar to velvet.....100 kilos.	1,300·00	1,050·00 G
	(*c*) Other :—		
	1. Not figured ..... ,,	1,300·00	950·00 S
	2. Figured ..... ,,	1,400·00	—
	Clouded ribbons (with printed warps) ,,	—	575·00 S
	Moire ribbons..... ,,	—	1,050·00 S
	Other ..... ,,	—	950·00 S
254	Trimmings and button makers' wares.. ,,	1,000·00	900·00 G
	Wares of Half-Silk (of Silk, Floss Silk, or Artificial Silk, in combination with other Textile Materials).		
255	Wares of half-silk embroidered, tulle and netted stuffs similar to tulle; gauze (also woven crape and veiling); lace and lace kerchiefs, &c.) .....100 kilos.	1,200·00	—
	Wares of half-silk, embroidered of all kinds .....100 kilos.	—	1,000·00 S
256	Wares of half-silk, not specially mentioned :—		
	(*a*) Plain (not figured) .....100 kilos.	600·00	540·00 G
	(*b*) Figured ..... ,,	650·00	585·00 G
	Note.—Wares of half-silk weighing over 200 grammes per sq. mètre, figured or not, are to be cleared under (*a*) (*G*).		

† As plain tissues and "*armures*" wholly of silk, dutiable under No. 250 (*a*) are considered those which exhibit a uniform surface, without regard to the question whether they are of one colour, or have stripes lengthways or crossways or are checkered, and which are made of a crossing of warp and weft threads which is always repeated after a definite limited number of threads; also stuffs produced by the use of several threads on both sides, namely :—Taffeta tissues (taffetas, *louisines*, sarcenets, marcelines, lustrines, *failles*, *gros-grains*, ottomans, *gros-de-Londres*, *gros-de Suez*, *gros-de-Tours*, &c.); and twilled tissues (levantines, surahs, serges, tricotines, *côtes satinées*, *peau-de-soie*, &c.; atlas and satin tissues (*satin de Lyon*, *satin turc*, *satin de chine*, *Messaline*, *satin grec*, *satin merveilleux*, *satin Duchesse*, *satin soleil*, *satin marquise*, *satin Rhadamés*, *satin double face*, &c.); armures (*armures royales*, *armures régences*, *armures precieuses*, *armures piquées*, warp reps, weft reps, *gros d'Italie*, &c.).

Stuffs and cloths in which two or several armures (arrangements of threads) are present in the form of strips of edging, are classed with smooth tissues. Umbrella and parasol materials are also, in particular, to be regarded as smooth tissues if they consist, in their whole breadth, of a uniform intersection of threads (for example, taffetas) and show a varying intersection of threads (mostly "Atlas" or "Cannele") only in the form, and to the extent, of edgings. The character of borderings can only be accorded to isolated arrangements of threads occurring on umbrella and parasol materials and cloths, when each edge is narrower than one-eighth part of the side of the tissue on which it is perpendicularly placed. The whole distance from the edge of the main material up to the outermost edge of the tissue is to be regarded as the breadth of the border only, if the outermost striping along the edge of the cloth also shows an arrangement of threads differing from that of the real base material.

The pattern and arrangement of the edges (selvedges, *lisières*) is not taken into account in assessing duties, unless certain effects, for example, borders, &c, intended to affect the ultimate further use of the tissues, are obtained thereby.

Smooth tissues printed in the piece are considered as smooth.

The presence of open work and twined thread patterns of imitation gauze does not cause a tissue which is smooth in itself to be considered as figured.

Besides Jacquard tissues, tissues consisting of the combination of two or several isolated armure patterns, whether they be patterns in the warp (*Pekins*) or patterns in the weft *lances*, are to be considered as figured.

Watered and goffered tissues, and also tissues printed in the warp (*chines*), are considered as figured (*S*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
257	Velvet and tissues similar to velvet (with cut or uncut pile).....100 kilos.	960·00	750·00 G
258	Knitted wares and hosiery :—		
	(*a*) Knitted materials and hosiery in the piece (to be sold by the mètre).....100 kilos.	600·00	—
	(*b*) Stockings and socks..... ,,	650·00	—
	(*c*) Gloves ..... ,,	650·00	—
	(*d*) Not specially mentioned ..... ,,	650·00	900·00 S
259	Ribbons :—		
	(*a*) Embroidered or of tulle, gauze or other tissues enumerated under No. 255. 100 kilos.	1,200·00	—
	(*b*) Velvet ribbons and ribbons producing an effect similar to velvet.....100 kilos.	960·00	750·00 G
	(*c*) Other :—		
	1. Ribbed ribbons partly of silk 6 cm. or less in width, black, dyed grey or brown (hat bands).....100 kilos.	450·00	—
	2. Not figured, other ..... ,,	600·00	550·00 G
	3. Figured..... ,,	650·00	600·00 G
260	Trimmings and button makers' wares.. ,,	600·00	—
	Notes to Class XXV.—1. Very coarse tissues of unbleached spun thread of silk waste, which has the appearance of grey packing cloth, and is used for pressing cloths, dusters, &c., even with single dyed threads.....100 kilos.	57·00	—
	2. Silk spun together with yarn of other textile materials, without forming a covering for the same, or without extending continuously throughout the whole length of the yarn, is not to be taken into consideration in the case of tissues woven of such yarn (*G*).		
	XXVI.—MADE-UP ARTICLES.		
261	Artificial flowers, finished, wholly or partly of textile materials .....100 kilos.	1,100·00	—
262	Parts of artificial flowers, wholly or partly of textile materials .....100 kilos.	480·00	—
	Note.—India rubber "*pielen*," for the manufacture of artificial flowers, combined or not with textile materials .....100 kilos.	48·00	—
263	Ornamental feathers, prepared, and articles made thereof .....100 kilos.	1,100·00	—
264	Artificial furs (made of feathers) :—		
	(*a*) Of ostrich and similar fine feathers ,,	1,100·00	—
	(*b*) Of other feathers :—		
	1. Made up, also trimmings ..... ,,	620·00	—
	2. Not specially mentioned ..... ,,	480·00	—
265	Wigmakers' and other wares of human hair .....100 kilos.	240·00	—
266	Hat shapes of felt .....each	0·40	0·30 G
267	Hats for men and boys :—		
	(*a*) Of silks and stuffs of all kinds, opera-hats; trimmed or not .....each	1·50	—
	(*b*) Of felt :—		
	1. Untrimmed :		
	Of hair felt ..... ,,	0·70	0·50 GI
	Of woollen felt ..... ,,	0·70	0·35 I
	2. Trimmed :		
	Of hair felt ..... ,,	1·00	0·60 GI
	Of woollen felt..... ,,	1·00	0·42 I
	(*c*) Of straw, bast, wood shavings or other material :—		
	1. Untrimmed .....each	0·50	0·25 I
	2. Trimmed ..... ,,	1·00	0·50 I
	Coarse trimmed straw hats, of the Province of Venise, imported via the frontier between Ala and Cevrignano, under the treaty with Italy each	—	0·05
268	*Women's and girls' hats of all kinds :—		
	(*a*) Untrimmed ..... ,,	0·70	—
	(*b*) Trimmed ..... ,,	1·20	—
	Women's and girls' hats, of straw bast, wood shavings, or other similar materials :—		
	(*a*) Untrimmed.....each	—	0·35 I
	(*b*) Trimmed ..... ,,	—	0·65 I
269	**Hats of all kinds, ornamented ..... ,,	1·80	—
270	Fez (Turkish caps) with or without tassels.. ,,	0·10	—
271	Fans of all kinds :—		
	(*a*) Of common materials.....100 kilos.	120·00	—
	(*b*) Of or with fine materials..... ,,	200·00	—
	(*c*) Of or with very fine materials .. ,,	420·00	—
	(*d*) With mounting of precious metals :—		
	1. Of gold .....100 kilos.	850·00	—
	2. Of silver ..... ,,	600·00	—
272	Umbrellas and sunshades covered with material :—		
	(*a*) Not mounted with precious metals :—		
	1. Ornamented or of lace or embroidery .....each	2·75	—
	2. Of all silk material..... ,,	2·20	—
	3. Of part silk material ..... ,,	1·70	—
	4. Of other materials..... ,,	0·70	—

*Note 1.—Women's and girls' hats, shaped and finished in the same way as hats for men and boys, are to be dutiable as the latter (*G*).

*Note 2.—For the purpose of classifying untrimmed women's hats of felt, &c., wire (wrapped round with yarn or not) attached to the brim above or below, or sewn on to the outer edges thereof, to give stiffness and eventual shape, is not taken into consideration (*G*).

**Note 1.—Women's hats shaped and trimmed like men's and boys' hats will be dutiable as the latter (see Note 1 to No. 268).

2. Caps and similar head gear, except "fez," are to be dutiable as hats.

3. By trimming is meant fitting with lining, edging or hat leather, and simple girdling with ribbon, material, cord and the like, or also with only one of those components.

4. Hats furnished with ordinary buckles, buttons, and tassels, are not regarded as ornamented (*G*).

XXVI.—MADE-UP ARTICLES—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	(*b*) Mounted with precious metals:—		
	1. Of gold ..... each	5·00	—
	2. Of silver ..... ,,	3·00	—
273	Ornamental articles made of cord "*biesen*," chenille, and similar trimmings, also further worked up (but without lace or embroidery):—		
	(*a*) Wholly or partly of silk, floss silk, or artificial silk ..... 100 kilos.	1.200·00	—
	(*b*) Of other textiles ..... ,,	350·00	—
	Note.—Ornamental articles of the above kinds with lace or embroidery will be treated as articles of fashion under No. 274.		
274§	Clothing, underclothing, articles of fashion, and other sewn stuff articles not specially mentioned, are dutiable according to the principal component material, which, so far as regards ladies' clothes and articles of fashion, is the material paying the highest duty, with an additional 40 per cent. (*G*).		
	Corsets of cotton tissues or of linen trimmed with cotton or linen lace, the width of which does not exceed 2 cm., are dutiable according to the principal component material, with an additional 40% (*B*).		
	Women's mantles and cloaks of woollen tissues with additions (lining, ornaments, and the like) of silk wares included under Nos. 247-260, of the general tariff or trimmings specified under No. 273 (*a*) of the general tariff 100 kilos.	—	600·00 G
	Underclothing of *crêpe de santé*:—		
	Cotton ..... 100 kilos.	—	180·00 S
	Woollen ..... ,,	—	260·00 S
	Of silk ..... ,,	—	750·00 S
	Of half-silk ..... ,,	—	585·00 S
	Note.—Underclothing of crêpe de santé will be dutiable as knitted wares so far as concerns their trimmings (*S*).		

General Notes to Classes XXII. *to* XXVI.

1. Yarns with dressed or sized warp are subject to a surtax of 5 per cent. on the rate leviable on the yarn used (*S*).

2. Beads of glass, china or metal, glass enamel, tinsel, glass threads, whalebone threads, &c., woven in or knitted in textile wares, do not affect the tariff classification of these goods.

3. Textile wares of all kinds in combination with metallic threads (wire, round or flattened), are subject to a surtax of 30% on the rate leviable on the wares in question.

Textile wares of all kinds in combination with metallic threads (wire, round or flattened) are subject to a surtax on the rate leviable on the wares in question of 15 per cent. in the case of silk wares included under Nos. 247, 248, 250, 251 and 253; and of 30 per cent. in the case of all other textile wares (*G*) (*S*).

4. In the case of the assessment for duty of embroidered materials, the material itself is to be considered and the embroidering is not to be considered, unless the tariff contains special regulations on the point. Embroidered velvet and tissues similar to velvet, and embroidered ribbons (the latter so far as they are not specially mentioned in the tariff) are to be taxed as embroidery (*S*).

Embroidered knitted wares, passementerie and button makers' wares (except those belonging to No. 247 [embroidered all-silk wares] and No. 255 [embroidered part-silk wares]) are not to pay duty as embroidery, but according to their nature. Cotton, linen and woollen knitted wares embroidered with silk, ornamented therewith by sewing, are to be treated as half-silk knitted wares under No. 258; similarly cotton, linen and woollen passementerie and button makers' wares embroidered with silk, or ornamented therewith by sewing, are to be treated as half-silk passementerie and button makers' wares under No. 260 (*G*) (*S*).

5. In the case of stockings, socks, gloves and knitted wares, not specially mentioned, the making up is not to be taken into consideration, so far as it does not concern knitted articles of fashion (ornamental articles of luxury, which are to be treated as articles of fashion under the more highly taxed heading). Tissues which are merely provided with simple hems or seams, so far as not occurring in articles of fashion, are not to pay duty according to the rate for sewn articles, but are merely to be subject to a surtax of 10 per cent. on the duty leviable on the tissue itself.

As knitted wares and hosiery are dutiable, knitted, crochetted, netted (netted or knotted work) wares, *e.g.*, such stuffs in the piece, ribbons, hoods, gaiters, gloves, caps, trousers, collars, corsets, pelerines, mittens, knee warmers, waistcoats, baby shoes, aprons, socks, stockings, satchels, purses, knitted wearing apparel, kerchiefs, vests, and similar articles; as also regularly shaped goods (*fassonwaren*) and wares cut out from knitted stuffs and sewn (*G*) (*S*).

In the case of knitted wares, the presence of seams or hems, the bordering with narrow ribbon in order to prevent unstitching, and ordinary indispensable accessories (whatever the material of which they are composed) such as sewn button holes, buttons, loops, hooks, buckles, thongs, garters, plain strings (bonnet, &c., strings), tassels, and the like, are not to be taken into account. Such articles and accessories neither entail the classification of the article under No. 274, nor, as regards regularly shaped knitted wares, do they involve their classification as sewn knitted wares (*G*) (*S*).

Sewn articles cut out of knitted stuff, with the exception of ornamented fancy articles, are dutiable in accordance with the general tariff rates under Nos. 200, 233, 252, or 258 (*G*) (*S*).

Knitted articles of fashion, both regularly shaped, and cut out and sewn (ornamented fancy articles, as, for example, those trimmed with bows, quilling, lace, embroidery, &c.) are not dutiable under the above-mentioned numbers, but as articles of fashion, according to the more highly taxed trimmings (No. 274); and, for the purpose of calculating the surtax, the conventional duty applicable to such trimmings, if a conventional duty is established therefor, is taken as basis. If the trimming is not subject to a higher duty than that applicable to the knitted tissue of which the article is made, it is not taken into account (*G*) (*S*).

In the case of gloves of cotton, linen, or woollen knitted stuffs, rectilineal gussets (so-called tambour seams) of silk or half-silk, which, under the provisions of the general tariff, would entail the classification of the gloves as wares of half-silk (No. 258), are disregarded so far as regards gloves entitled to the benefits of the conventional tariff (*G*) (*S*).

Regularly shaped caps are also dutiable as knitted wares (*G*) (*S*).

Silk and half-silk tissues, merely provided with simple hems or seam so far as not occurring in articles of fashion, are not to pay duty according to the rate for sewn articles, but are merely to be subject to a surtax of 5 per cent. on the duty leviable on the tissue itself (*S*).

Pocket handkerchiefs, bed and table linen, and handkerchiefing, made of cotton yarn, or of the textile materials included in Class XXIII., with hems which, without folding over the edge of the tissue, are formed by simple sewing of the same, or by the single or multiple folding over of the edge of the tissue (the folds being of greater or smaller breadth), and then by securing the portions folded over by sewing, whereby the tissues are neither made to present pinking (open work hems) of any kind whatever, nor ornamented by fancy needlework or otherwise, are, on that account, neither dutiable as sewn goods nor subject to any surtax (*G*) (*S*).

On the above-mentioned articles, in place of the duty applicable to sewn articles, the surtax of 10 per cent. provided for in Note 5 (above) is levied, if they are provided either only with simple open-work hem, (half or whole "ladder" hem), or only with a single row of perforations running parallel with the edge of the tissue in the interior of the tissue, and formed in exactly the same way as the simple open-work hem, but not connected with the hem by special stitches (*G*) (*S*).

In calculating the surtaxes referred to in paragraphs 1, 3 and 5 the conventional rates are to be taken as basis (*G*).

Strips of stuff (except those of specially tariffed textiles, *e.g.*, of batiste, tulle &c.), cut, or cut (stamped) out, after the manner of ribbons, plain-bordered, scalloped, undulated, perforated, or consisting of various stuffs joined together by means of adhesive substances, so as to form figures or ornaments; or crossed with ribbons, chenille, braids, and the like, are to pay duty as ribbons, in cases where the breadth of the same is less than 20 centimètres (*G*).

Except when otherwise provided in the Tariff, textile ware measured into lengths or cut out, without needlework, are to be treated as goods imported in the piece to be sold by the mètre (*G*).

Appliqué-embroideries on a foundation material other than silk or half-silk, in which the foundation material is united with muslin or tulle by the embroidering upon it of patterns in such a manner that the patterns become visible on the cutting away of the underlying or superimposed material, are dutiable not as sewn articles under No. 274, but as embroidery (*G*) (*S*).

Textile manufactures on which are embroidered only letters, even interlaced or severally ornamented (monograms, ornamental letters &c.) or names, numbers, or the like, are not considered as embroideries, but dutiable according to kind (*G*) (*S*).

6. Sacks of coarse materials are to be treated as the tissues of which they are made.

7. Used and marked sacks of coarse materials which are imported to be filled with corn and re-exported within two months, by permission and under control (Free).

8. Used and marked sacks of coarse materials used to export corn of all kinds, malt, malt-dust, oilseed, seeds, kaolin, coal or paper pulp, and then returned empty, on production of certificate, by permission and under control (Free) (*I*) (*S*).

XXVII.—BRUSH AND SIEVE MAKERS' WARES.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
275	Brushmakers' wares, common, *i.e.*, of bristles (also substitutes for bristles), straw, piassava and other vegetable materials, not further worked, mounted or not with wood or iron, undyed, not polished nor lacquered:—		
	(*a*) Brooms of straw, piassava or other vegetable material ..... 100 kilos.	12·00	—
	Brooms of "*saggina*" with or without handles ..... 100 kilos.	—	3·60 I
	(*b*) Coarse paint brushes ..... ,,	43·00	32·00 G
	(*c*) Other common brushmakers' wares ,,	36·00	25·00 G
276	Brushmakers' wares, not specially mentioned (except wire brushes for technical purposes, mounted):—		
	(*a*) Of common materials ..... 100 kilos.	72·00	
	(*b*) Of fine materials ..... ,,	120·00	—
	(*c*) Of very fine materials ..... ,,	240·00	—
	(*d*) Of precious metals:—		
	1. Of gold ..... ,,	850·00	—
	2. Of silver ..... ,,	600·00	—
	Notes.—1. In the case of scrubbing brushes and horse brushes, combination with textile material does not affect the tariff classification.		
	2. Fine paint brushes, so far as they are not included under (*c*) and (*d*), pay duty under (*b*).		
	Paint brushes, except coarse paint brushes, coming under No. 275, mounted:—		
	(*a*) Of common materials ..... 100 kilogs.	—	60·00 G

§ 1. In calculating the surtax of 40 per cent., the conventional rate of duty applicable to the principal component material is to be taken as basis, in the case of underclothing (except finely ornamented underclothing), and in the case of knitted articles of fashion (ornamental fancy goods); for other articles the surtax is calculated on the general tariff rate of duty applicable to the principal component material (*S*).

2. In assessing duty on corsets, corset-laces of silk or half silk, and a single row of decorative stitching of silk, are not to be taken into account (*B*) (*G*).

3. Stitches by means of which detached lace or open work embroidery-accessories of piece goods are joined together are likewise to be disregarded. On the other hand, made-up articles (*e.g.*, collars, wrist-frills, and similar articles), consisting of pieces of lace or open-work embroidery joined together by needlework, are dutiable as articles of fashion (*putzwaren*) (*S*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	(*b*) Of fine materials :—		
	1. Paint brushes of prepared bristles mounted or not in wood or iron, not polished or lacquered .....100 kilos.	—	80·00 G
	2. Fine bristle or hair paint brushes, mounted in wood, and with round or flat metal holdfasts .....100 kilos.	—	90·00 G
	3. Other fine paint brushes in combination with ordinary or fine materials ....100 kilos.	—	120·00 G
	Note to Nos. 275 *and* 276.—In the case of paint brushes, binding of twine or yarn (even of silk) and binding of imitation gold wire or imitation gold threads, do not affect the tariff classification (*G*).		
277	Wooden sieves, finished, with bottoms of wood shavings or iron ware; wooden sieve bottoms 100 kilos.	40·00	—
278	Sieves, not specially mentioned, with bottoms :—		
	(*a*) Of horse-hair or wire .....100 kilos.	72·00	—
	(*b*) Of other textile materials (except horse hair and silk).....100 kilos.	120·00	—
	(*c*) Of silk..... ,,	240·00	—
	XXVIII.—WARES OF STRAW, CANE, BAST, WOOD SHAVINGS AND THE LIKE, NOT MENTIONED IN OTHER CLASSES OF THE TARIFF.		
279	Chair cane :—		
	(*a*) Split, peeled or not, rough .....100 kilos.	1·20	—
	(*b*) Stained, dyed, lacquered bronzed or cut up 100 kilos.	12·00	—
280	Coarse carpets and mats (carriage mats and the like) :—		
	Undyed.....100 kilos.	12·00	10·00 GI
	Dyed ..... ,,	12·00	12·00 G
	Note.—(1) Cocoa-nut matting manufactured in strips.....100 kilos.	20·00	16·00 G
	(2) In the case of cocoa-nut stair covering and cocoa-nut matting, a trifling admixture of other plaited or spun stuffs to strengthen the tissue or plait, or a common bordering designed to increase the durability of the article, does not affect the tariff classification (*G*).		
281	Plaited wares, not specially mentioned :—		
	(*a*) Common, *i.e.*, coarse wares for domestic or industrial use, combined or not with wood .....100 kilos.	12·00	—
	(*b*) Fine, so far as they are not included under (*c*), combined or not with common materials .....100 kilos.	36·00	—
	1. Straw plaits (ribbons of all kinds), not combined with other materials 100 kilos.	—	4·60 I S
	2. Plaits of wood shavings, for sieves, hats, mats, &c., not dyed....100 kilos.	—	1·20 I S
	3. Other wares ..... ,,	—	36·00 I S
	(*c*) Very fine, *i.e.*, plaited wares, traversed or worked with silk or other textile, with horse-hair or metal threads, combined or not with common or fine materials100 kilos.	120·00	—
	*Plaits for hats, referred to in No. 28/c, even in combination with silk, cotton and other textile threads fastened together (textile-spartery) ..100 kilos.	—	60·00 S
	(*d*) Combined with other very fine materials 100 kilos.	240·00	—
282	†Basketmakers' wares (also of plaited osiers) :—		
	(*a*) Common (coarse hampers for packing and transport of goods, carriage and linen baskets, fish-pots and the like) of reeds &c., peeled or not, neither stained, dyed, varnished nor lacquered, combined or not with wood, iron or base metals....100 kilos.	12·00	—
	1. Not combined with other materials 100 kilos.	—	5·50GI
	2. In combination with wood, iron or base metals .....100 kilos.	—	8·00 G
	(*b*) Fine, *i.e.*, all other, so far as they are not included under (*c*), combined or not with common or fine materials .....100 kilos.	120·00	85·00 G
	Note.—Toys of wickerwork, combined or not with common or fine materials, are dutiable under this number (*G*).		
	(*c*) Very fine, *i.e.*, combined with very fine materials.....100 kilos.	240·00	—
	Basketmakers' wares, in which silk sparterie or silk threads are introduced into the plaited material; also toys of wickerwork in combination with the finest materials 100 kilos.	—	200·00 G
	Note.— Wicker furniture is to be treated as wooden wares under Class XXXIV.		
	Note to above.—The wicker furniture which is to be treated as wooden wares under Class XXXIV., is that in which the preponderating part consists of wood not covered with wickerwork (*G*).		

* Plaits for hats made of silk, cotton or other textile threads or horse-hair, are dutiable under this heading; as also are all these when combined with one another or with metal threads; also silk, cotton and other textile threads fastened together for hat plaits (*S*).

† Common chip baskets, neither stained, dyed, varnished, nor lacquered, not combined with other materials, of such kinds as are employed for packing purposes (transmission of goods), or for domestic purposes, are admitted at the conventional rate of duty under No. 282 (*a*) 1. A coloured strip of shaving plaited in at the edge of such baskets does not affect the tariff classification (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
283	Wares of this class with fittings of precious metals :—		
	(*a*) Of gold .....100 kilos.	850·00	—
	(*b*) Of silver..... ,,	600·00	—
	XXIX.—PAPER AND PAPER WARES.		
284	Paper pulp, bleached or not :—		
	(*a*) Of rags (half pulp).....	Free	—
	(*b*) Of wood, straw, esparto and similar fibres :		
	1. Mechanically pulped.....100 kilos.	1·50	—
	2. Chemically pulped..... ,,	1·50	—
	Note.—Paper pulp imported in rolls, or in the form of cardboard, will only be tariffed according to this number if it is perforated or if by desire of the parties concerned it is perforated by the authorities.		
285	‡Pasteboard (cardboard) :—		
	(*a*) Ordinary, weighing 300 grammes or more per square mètre .....100 kilos.	7·20	—
	1. Rough rag pasteboard and strawboard 100 kilos.	—	3·00 G
	2. Other..... ,,	—	1·80 G
	(*b*) Pressing boards, slate board, glazed boards.....100 kilos.	7·20	—
	(*c*) Fine cardboard..... ,,	15·00	13·00 G
	§All cardboard painted or figured in colours, also if with impressed designs 100 kilos.	15·00	15·00 G
286	Tarred cardboard and carton-pierre ,,	7·20	—
	(*a*) Sanded ..... ,,	—	3·00 G
	(*b*) Other ..... ,,	—	5·00 G
	Paper.		
287	*Packing paper, weighing 30 grammes and more per square mètre :—		
	(*a*) Not dyed.....100 kilos.	7·20	3·60GI
	(*b*) Dyed in the pulp or tarred..... ,,	10·00	4·00 G
288	Blotting paper :—		
	(*a*) Common, not dyed..... ,,	7·20	—
	(*b*) Fine, also blotting cardboard.... ,,	14·00	—
	(*c*) With impressed designs ..... ,,	36·00	—
289	Drawing paper, artists' boards, copper-plate printing paper .....100 kilos.	20·00	—
	(*a*) Drawing paper ..... ,,	—	12·00 G
	(*b*) Artists' boards, copper-plate printing paper 100 kilos.	—	15·00 G
	(*c*) Card-paper weighing less than 200 grammes per square mètre .....100 kilos.	—	18·00 G
	Note.—The reduced duty under No. 289 (*a*) applies also to granulated drawing paper (*G*).		
290	†Coloured paper, also lacquered and white-coated paper :—		
	(*a*) Smooth.....100 kilos.	27·00	17·00 G
	(*b*) With impressed designs, marbled or goffered .....100 kilos.	40·00	—
	1. Calico paper..... ,,	—	24·00 G
	2. Other..... ,,	—	27·00 G
291	Parchment paper ..... ,,	20·00	15·00 G
292	Paper, prepared for photographic purposes :—		
	(*a*) Not sensitized (albuminous, gelatine, carbon, &c., paper) .....100 kilos.	30·00	—
	(*b*) Sensitized ..... ,,	50·00	—
293	Other chemical paper ..... ,,	30·00	30·00 G
294	‖Gilt and silvered paper, and paper with gilt and silvered designs (real or imitation, also bronzed); lace paper and other like perforated paper..... 100 kilos.	40·00	30·00 G
295	Wall paper: Of one or two colours .. ,,	60·00	55·00 G
	Other ..... ,,	60·00	60·00 G
296	Paper, not specially mentioned :—		
	(*a*) Plain ..... ,,	12·00	9·00GI
	(*b*) Ruled ..... ,,	20·00	12·00 G
	(*c*) With impressed designs, made like crape, goffered or marbled .....100 kilos.	36·00	24·00

‡ Couched pasteboard is dutiable under No. 285 (*a*) even when the outer layers are white or coloured in the pulp (even parti-coloured) and not of the same quality and colour as the intervening inner layer (*G*).

§ Dull-glossed cardboard, weighing 200 grammes or more per square mètre, is to be regarded as fine cardboard dutiable at 13 kronen per 100 kilos., under No. 285 (*c*) 1. Card-paper weighing less than 200 grammes per square mètre, is dutiable, if not coated, under No. 289 (*c*); if coated, under No. 290 (*a*) (*G*).

* All papers not suitable for use as printing, blotting, writing or drawing papers are treated as packing papers, without distinction as to the stuff of which they are composed; especially the class of bag-papers, and the kinds of paper—generally containing more or less glue—recognisably intended for wrapping or packing. Papers of this kind are to pay duty under No. 287 (*a*) or (*b*) even when they are smooth or glazed on both sides. Papers lined with textile manufactures are not dutiable as packing papers. In case of doubt as to the distinction between packing paper and cardboard, the question is to be decided by the relation of weight to area, only such as weigh less than 300 grammes per square mètre being counted as packing paper. All papers weighing more than 30 grammes per square metre are excluded from classification as tissue papers (*G*).

† Only coloured paper used as imitation of coarse tissues, bookbinders' cloth, &c., is regarded as calico paper. (This paper is manufactured as an outer covering for bookbindings, notebooks, and other cardboard manufactures.) (*G*).

‖ Strips of single gold or silver paper with even straight edges, even in the form of rolls, are to be included under No. 294. On the other hand, strips of gold or silver paper with scalloped edges, and all gummed strips of these kinds of paper; also all strips of paper lace or similar perforated paper, even in rolls, are to be included under No. 299, as "fancy papers" (*G*).

XXIX.—PAPER AND PAPER WARES—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
297	Paper and cardboard, with foundation or internal layer of linen or cotton canvas; hat linings of paper covered with tissues or not ... 100 kilos.	36·00	30·00 G
	Paper Wares.		
298	Printed matter, advertisements and placards:—		
	(a) Printed in two or more colours, or with gold or silver, or produced by photo-mechanical process ... 100 kilos.	72·00	—
	(i.) Of several colours, printed with gold or silver, with photo-type pictures or reproductions produced by means of photographic rapid-copying machines, or with forcing-press prints ... 100 kilos.	—	55·00GS
	(ii.) Other, of two colours ... ,,	—	15·00GS
	(b) Other ... ,,	24·00	—
	(i.) Price-lists, catalogues, not illustrated ... 100 kilos.	—	12·00 G
	(ii.) All other articles under this heading ... 100 kilos.	—	15·00 G
299	Fancy paper wares, products of the picture printing industry, not specially mentioned; toys; all these combined or not with common or fine materials; paper collars, cuffs, &c.; flowers and parts of flowers of paper ... 100 kilos.	100·00	—
	(a) Fancy paper wares ... 100 kilos.	—	55·00 G
	(b) Toys and games: (i.) Dolls and parts thereof of paper pulp (ready made), painted, varnished, also in combination with common materials ... 100 kilos.	—	80·00 G
	(ii.) Other toys and games, combined or not with common materials ... 100 kilos.	—	50·00 G
	(iii.) Toys and games in combination with fine materials ... 100 kilos.	—	100·00 G
	(c) Paper collars, cuffs, &c., even with tissues, ... 100 kilos.	—	40·00 G
	Note.—Paper collars, cuffs, &c., are dutiable under No. 299 (c), even when they are covered with tissues on one or both sides or are provided with impressed imitations of embroidery (G).		
	(d) Paper flowers and parts thereof ... 100 kilos.	—	50·00 G
	(e) View cards, and products of the picture printing industry:—		
	(i.) Of one or two colours, including children's picture books in one or two colours, with little or no letterpress:—		
	(a) Phototype pictures or prints produced by the forcing press, or reproductions turned out by photographic rapid-copying machines ... 100 kilos.	—	55·00 G
	(b) Other, in one or two colours ... ,,	—	40·00 G
	(ii.) In more than two colours:—		
	(a) Children's picturebooks with little or no letterpress ... 100 kilos.	—	55·00 G
	(b) View cards ... ,,	—	65·00 G
	(c) Other ... ,,	—	75·00 G
	(iii.) Children's picture sheets; children's picture books other than those with little or no letterpress; modelling sheets and fretwork tracing papers ... 100 kilos.	—	Free G
	Note.—Wares included under this number, combined with the finest materials, pay duty under No. 300 (d) (G).		
300	*Wares of paper, pasteboard, or paper pulp, not specially mentioned:—		
	(a) Of paper pulp, cardboard, paper, except paper included under Nos. 290 (b), 294, or 296 (c) ... 100 kilos.	36·00	—
	(i.) Paper in rolls ... ,,	—	25·00 G
	(ii.) Paper tubes for cigar and cigarette-holders, yarn wrappers and the like, all these not of hard paper ... 100 kilos.	—	34·00 G
	(iii.) All other articles included under this heading ... 100 kilos.	—	30·00 G
	(b) Of or with paper included under Nos. 290 (b), 294, or 296 (c), and all with pictures or painting ... 100 kilos.	72·00	—
	(i.) Paper belonging to Nos. 290 (b) and 296 (c) in rolls ... 100 kilos.	—	40·00 G
	(ii.) All other articles included under this heading:—		
	(a) With pictures or paintings ... 100 kilos.	—	55·00 G
	(b) Other ... ,,	—	45·00 G
	Note.—The above wares under both (a) and (b) may be combined or not with common materials (G).		
	(c) Combined with fine materials or bookbinders' cloth ... 100 kilos.	120·00	—
	(i.) Not in combination with textile materials ... 100 kilos.	—	80·00 G
	(ii.) All other articles included under this heading ... 100 kilos.	—	120·00 G
	(d) Combined with very fine materials ,,	240·00	—
	(i.) In combination with silk, lace, embroidery, artificial flowers or feathers; also toys in combination with very fine materials ... 100 kilos.	—	200·00 G
	(ii.) All other articles included under this heading ... 100 kilos.	—	240·00 G
301	Moulded wares of carton pierre, asphalt, and similar materials:—		
	(a) Neither painted nor lacquered, combined or not with wood or iron ... 100 kilos.	20·00	12·00 G
	(b) Other, combined or not with common materials ... 100 kilos.	40·00	—
	Note.—Moulded wares combined with fine and very fine materials are to be classed under No. 300 (c) and (d); toys, games and the like, of carton pierre, &c., under No. 299.		
302	Playing cards ... 100 kilos.	145·00	—
	Note.—Playing cards are also subject to the stamp duty according to the existing regulations, and the declaration must also indicate the quantity and quality of the packs and the number of cards each pack contains.		
303	Wares of this class with mounting of precious metal:—		
	(a) Of gold ... 100 kilos.	850·00	—
	(b) Of silver ... ,,	600·00	—

XXX.—CAOUTCHOUC AND GUTTA PERCHA AND WARES THEREOF.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
304	Caoutchouc, gutta percha (also balata gum), raw or refined; waste thereof, old used pieces of wares manufactured therefrom; caoutchouc regenerated from caoutchouc waste (Mitchel's gum) ...	Free	—
305	Caoutchouc, dissolved ... 100 kilos.	6·00	—
306	Caoutchouc, paste ... ,,	10·00	—
307	India rubber threads, not covered with yarn (also flat, not more than 3 mm. wide), 100 kilos.	3·60	—
308	Sheets, not vulcanised, cut, smoothed, rolled (patent sheets) ... 100 kilos.	40·00	40·00 G
309	Wares made of patent sheets, not specially mentioned, vulcanised or not, combined or not with fine or common materials ... 100 kilos.	130·00	100·00 G
310	Toys and games of soft india rubber, combined or not with fine or common materials ... 100 kilos.	100·00	80·00 G
311	Boots and shoes, combined or not with textiles of all kinds or with other materials ... 100 kilos.	120·00	—
312	Wares of soft india rubber, not specially mentioned, combined or not with fine or common materials ... 100 kilos.	100·00	80·00 G
313	Hardened india rubber (solid or hard, as leather) in sheets, rods, and tubes, polished or not, but not further worked ... 100 kilos.	30·00	30·00 G
314	Wares of hardened india rubber, not specially mentioned:—		
	(a) Rough pressed, the pressing seams being visible ... 100 kilos.	84·00	84·00 G
	(b) Other, combined or not with fine or common materials ... 100 kilos.	135·00	100·00 G
315	Woven and knitted materials covered, impregnated or coated with india rubber or with internal layers of india rubber, if the yarns so used consist—		
	(a) Wholly or partly of silk, floss-silk, or artificial silk ... 100 kilos.	200·00	—
	(b) Of other textile materials, also felt ,,	130·00	—
316	Elastic tissues, knitted wares and haberdashery, if the yarn used therein consists—		
	(a) Wholly or partly of silk, floss-silk, or artificial silk ... 100 kilos.	200·00	—
	Shoe elastic ... ,,	—	180·00 S
	(b) Of other textile materials:—		
	(1) Shoe elastic ... ,,	170·00	165·00GS
	(2) Other ... ,,	185·00	180·00 G
317	Clothing and other articles made with stuck or sewn additions of the materials mentioned in Nos. 315 and 316 are dutiable as these with an addition of 20 per cent. (G).		
	In calculating the surtax relating to the conventional treatment, the basis will be the conventional duty applicable to the portion of the article involving its classification.		
318	Wares of caoutchouc combined with very fine materials ... 100 kilos.	240·00	—
	Toys and games of soft caoutchouc, combined with very fine materials ... 100 kilos.	—	200·00 G
319	Wares of caoutchouc with mountings of precious metals:—		
	(a) Of gold ... 100 kilos.	850·00	—
	(b) Of silver ... ,,	600·00	—
320	Articles for technical purposes:—		
	(a) Tissues for cards for carding factories, by permission and under control ... 100 kilos.	7·00	—
	(b) Tubing of or combined with india rubber, with or without layers of tissues or inlaid wire ... 100 kilos.	70·00	65·00 G
	Note.—Tubing made of patent sheets is to pay duty under No. 309 (G).		
	(c) Packing (engine packing) ... 100 kilos.	100·00	80·00 G
	(d) Transmission belts ... ,,	100·00	80·00 G
	(e) Pneumatic tyres (inner or outer tubes), ,,	150·00	—
	(f) Insulating material of patent sheets, vulcanized or not ... 100 kilos.	130·00	100·00 G
	(g) Fittings for technical and electro-technical purposes, for instruments, &c., of		

*Note 1.—To this class belong especially cardboard and bookbinders wares (band-boxes, cases, portfolios, covers for binding books and albums, parts of albums, finished albums, ornamented or fine calendars, note books, &c., &c.), except bound books, maps, periodicals, and music belonging to No. 647. *Note 2.*—The gilding or silvering of the clasps is without effect on the tariff classification of albums. *Note 3.*—Small bands of yarn of all kinds with which letter paper, post cards, or envelopes are tied, also insignificant ornaments on the receptacles tied up with such bands, are without effect on the tariff classification (G).

Nos.	Goods.	General Tariff. Kr.Heller.	Conventional Tariff. Kr.Heller.
	hardened india rubber, except such as are included under No. 314 (*a*) .....100 kilos.	135·00	115·00 G
	Note.—For telephone and microphone construction, by permission and under control.....100 kilos.	100·00	90·00 G
	(*h*) India rubber press cloths and other technical articles not specially mentioned 100 kilos.	120·00	—
	XXXI.—OIL CLOTH AND WARES THEREOF.		
321	Oil cloth, coarse, not printed; asphalted cloth 100 kilos.	18·00	—
322	Tarpaulins and other coverings of coarse materials, chemically prepared in the tissue or in the yarn, or covered or impregnated with oil, tar, or greasy compositions, 100 kilos.	60·00	—
323	Floor-cloth of oil cloth, linoleum, camptulicon and similar compositions:—		
	(*a*) Up to 2 mm. in thickness ....100 kilos.	75·00	70·00 G
	(*b*) Over 2 mm. ..... ,,	60·00	55·00 G
324	Bookbinders' cloth ..... ,,	72·00	60·00 G
	"Tekko" and "Salubra" cloths, made of cotton or flax tissues, impregnated or smeared with a coloured or bronzed oily paste, with printed or pressed patterns .....100 kilos.	72·00	60·00 S
	Note.—These cloths when of one colour and without patterns are dutiable according to the tissue (*S*).		
325	Oil cloth not specially mentioned; also waxed muslin and waxed taffetas (oiled silk):—		
	(*a*) Imported in the piece, to be sold by the metre, with no design, for cutting into lengths .....100 kilos.	75·00	—
	(*b*) With indication for cutting into lengths; or goods in the piece, to be sold by the metre with designs, for cutting into lengths 100 kilos.	85·00	—
	Oil cloth not specially mentioned; also waxed muslin:—		
	(*a*) Imported in the piece, to be sold by the metre, with no designs, for cutting into lengths ..... 100 kilos.	—	70·00 G
	(*b*) With indications for cutting into lengths; or goods in the piece, to be sold by the metre, with designs, for cutting into lengths .....100 kilos.	—	80·00 G
326	Wares of oil cloth, waxed muslin and waxed taffetas (oiled silk), except saddlers', harness makers' and trunk makers' wares:—		
	(*a*) Combined with fine or common materials, 100 kilos.	100·00	—
	(*b*) Combined with very fine materials ,,	240·00	—
327	Wares of this class with mountings of precious metals:—		
	(*a*) Of gold .....100 kilos.	850·00	—
	(*b*) Of silver..... ,,	600·00	—
	XXXII.—LEATHER AND LEATHER WARES.		
	Leather.		
328	Cow and horse hide, worked like sole leather (also for transmission belts):—		
	(*a*) In back pieces:—		
	1. Bark-tanned .....100 kilos.	50·00	45·00 G
	2. Mineral-tanned ..... ,,	60·00	55·00G
	(*b*) Other (except waste leather):—		
	1. Bark-tanned ..... ,,	43·00	38·00 G
	2. Mineral-tanned ..... ,,	50·00	45·00 G
	(*c*) Waste leather ..... ,,	35·00	35·00 G
	Sole leather produced in Venetia and in the neighbouring provinces of Brescia and Mantua, by provision of the treaty with Italy, is to have the privilege of the frontier traffic up to a maximum quantity fixed therein and pays, 100 kilos.	—	19·00 I
329	Cow and horse hide, not worked like sole leather, dressed (finished) or not, but not lacquered:—		
	(*a*) Natural colour, or dyed black.. 100 kilos.	30·00	30·00 G
	Note.—Horsehide waste (*e.g.* claws, scraps, &c.), merely tanned and not further manufactured, for leather-dressing factories, by permission and under control ....100 kilos.	—	25·00 G
	(*b*) Other..... ,,	43·00	43·00 G
	Notes.—(1) Carding leather for carding factories, as also card backs and card ribbons for the manufacture of cards, by permission and under control .....100 kilos.	20·00	20·00 B
	(2) Kip leather (hides of the zebu and other Indian cattle), tanned, not worked like sole leather, on which the back-creases are still discernible, without regard to the weight per piece, or which, when the back-creases are not visible, reach a weight exceeding 3 kilos. per piece, are dutiable as cowhide under No. 329. The same weighing 3 kilos. or less each are dutiable as calf leather under No. 330 (*G*).		
330	Calfleather, except lacquered (patent) leather:—		
	Natural colour .....100 kilos.	60·00	40·00GS
	Other..... ,,	60·00	50·00GS
331	Buck, goat, and kid skins, tanned, not dyed, not further prepared .....100 kilos.	5·00	—
332	Sheep and lamb skins, tanned, not dyed, not further prepared:—		
	(*a*) Split on the flesh side .....100 kilos.	14·00	5·00 G
	(*b*) Other ..... ,,	30·00	5·00 G
	Note.—Rolled and stretched sheep and lamb skins, which have not undergone any further process of manufacture, are dutiable under No. 332 (*G*).		
333	Buck, goat, and kid skins, prepared, except glove-leather and lacquered (patent) leather..... .....100 kilos.	60·00	43·00GI
334	Sheep and lamb skin leather, prepared, except glove-leather and lacquered (patent) leather.....100 kilos.	60·00	43·00GI
335	Glove-leather of all kinds..... ,,	43·00	43·00GI
	Note.—Glove leather, exported for dyeing, on reimportation after dyeing, by permission and under control.....100 kilos.	20·00	20·00 G
336	Lacquered (patent) leather of all kinds:—		
	(*a*) Cowhide leather .....100 kilos.	60·00	45·00 G
	(*b*) Other ..... ,,	60·00	20·00 G
337	** Leather not specially mentioned; parchment:—		
	(*a*) Bronzed leather .....100 kilos.	43·00	35·00 G
	(*b*) Pig-skin (not bronzed)..... ,,	43·00	43·00 G
	(*c*) Other leather; parchment ..... ,,	43·00	10·00 G
	Note.—Leather cuttings, and cuttings and strips of leather which have been worked by piecing, cutting out of ornamentations, piercing, stitching, sewing and the like, are, so far as the tariff does not contain provisions to the contrary, to pay duty as leather wares not specially mentioned under No. 342.		
	Leather Wares.		
338	Saddlers' and harness makers' wares, combined or not with other materials:—		
	(*a*) Without component parts of metal, or with fittings, buckles, rings, loops, and other parts of iron and steel (except if nickelled or coated with other metals) 100 kilos.	90·00	90·00 G
	(*b*) With fittings, buckles, rings, loops, and other parts of brass, nickel, and other base metals, or coated therewith (including those of iron and steel).....100 kilos.	120·00	100·00 G
	(*c*) With silver, silver-plated, silvered or gilt fittings, buckles, rings, loops, and other metal parts .....100 kilos.	240·00	—
	(i.) Harness with fittings, &c., and parts of silver .....100 kilos.	—	240·00 G
	(ii.) Other ..... ,,	—	180·00 G
339	Trunk makers' wares of leather, oil cloth, and textile material:—		
	(*a*) With fittings of iron and steel (except that nickelled or coated with other common metals) combined or not with other fine or common materials.....100 kilos.	110·00	95·00 G
	Note.—To this heading belong also wares of oil cloth only, leather cloth only, carpeting only, and the like.		
	(*b*) With fittings of metals other than those enumerated under (*a*) (except precious metals) combined or not with fine or common materials.....100 kilos.	175·00	—
	(i.) School satchels, cartridge cases, knapsacks, pistol cases, and gun cases, 100 kilos.	—	120·00 G
	(ii.) Other..... ,,	—	140·00 G
	Note.—To this heading belong also similar wares of leather only, weighing 1 kilo. and over each (*G*).		
	(*c*) Combined with very fine materials; leather fancy wares, weighing less than 1 kilo. each, of leather only ..... 100 kilos.	240·00	—
	1. Combined with very fine materials ,,	—	200·00 G
	2. Fancy wares, of leather only, weighing 1 kilo each:—		
	(*a*) School satchels, cartridge cases, knapsacks, pistol or gun cases .... 100 kilos.	—	120·00 G
	(*b*) Other	—	165·00 G
340	Boots and shoes of all kinds, with or without leather, combined or not with textile materials or with other materials, weighing per pair:—		
	(*a*) More than 1,200 grammes..... 100 kilos.	100·00	70·00 I
	(*b*) More than 600 grammes and up to 1,200 grammes .....100 kilos.	125·00	94·00 I
	(*c*) 600 grammes or less ..... ,,	145·00	106·00 I
	(*d*) Slippers and house shoes, without regard to weight.....100 kilos.	—	70·00 I
341	Gloves of leather (also merely cut out or combined with textile materials), embroidered or not ..... 100 kilos.	150·00	150·00GI
	Note.—Gloves of leather, provided with trimming, covering, or lining of fine fur, are to be treated as furriers' wares under No. 346 (*b*).		
342	Leather wares, not specially mentioned:—		
	(*a*) Of leather only, or combined with fine or common materials:		
	(i.) Horsehide cut out ..... 100 kilos.	110·00	50·00 G
	(ii.) Hat leathers; toys and games covered with leather or fur, or with feathers of		

** *Note to Nos.* 328 *to* 337.—Leather in quarters or still smaller pieces not manifestly intended for some definite purpose is not dutiable as "leather cuttings" in the sense of the note to No. 337, but under Nos. 328 to 337 according to kind (*G*).

Note to Nos. 329 *to* 337.—Dyed leather with patterns, including those with artificially impressed grain, is dutiable under Nos. 329 (*b*), 330, 333 to 335, or 337, according to the kind of animal to which it belongs. Lacquered (patent) leather, on the other hand, is dutiable under No. 336, and bronzed leather under No. 337 without regard to kind (*G*).

XXXII.—LEATHER AND LEATHER WARES—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	common birds glued on to or into them, combined or not with fine materials 100 kilos.	110·00	100·00 G
	(iii.) Other ... ,,	110·00	110·00 G
	(*b*) Of leather, combined with very fine materials ... 100 kilos.	240·00	200·00 G
	Note to No. 342 (*b*).—Toys and games covered with leather or fur, in combination with very fine materials are included here (*G*).		
	Note to Nos. 339 *and* 342.—Silk stitches do not affect the tariff classification of trunk makers' wares of leather, oilcloth, or textile material (No. 339); or of leather wares not otherwise mentioned (No. 342) (*G*).		
343	Wares of Class XXXII. with mountings of precious metal :—		
	(*a*) Of gold ... 100 kilos.	850·00	—
	(*b*) Of silver* ... ,,	600·00	600·00 G
344	Articles for technical purposes :—		
	(*a*) Welting leather for boots and shoes; saddle leather cut out for bicycle saddles; blocked raw hides, "*Rohhautblocke*," not further worked ... 100 kilos.	60·00	—
	Note.—Bicycle saddles are included under No. 338.		
	(*b*) † Transmission belts, flat; also shuttle driving belts :—		
	1. Of bark tanned leather ... 100 kilos.	70·00	58·00 GBS
	2. Of oil-dressed or mineral-tanned leather; also of raw hide ... 100 kilos.	80·00	68·00 GBS
	(*c*) Transmission belts of leather, round or cornered, also twisted ... 100 kilos.	80·00	—
	Transmission belts of cut leather, not rounded, twisted or not ... 100 kilos.	—	70·00 B
	(*d*) Articles for technical purposes, not specially mentioned, of leather or raw hide, such as travelling buckets, weavers' picker bends, cogged wheels, sockets, washers and rings, for packing, and the like .. 100 kilos.	75·00	—
	Muffs for carding machines or spooling wheels, weavers' picker bends, fly-wheel plates for spinning and weaving, with permission and under control .. 100 kilos.	—	65·00 B
	Note to Class XXXII.—With the exception of the articles included under Nos. 328 and 344 (*b*), no distinction between bark-tanned and mineral-tanned leather is to be introduced during the term of the Treaty, in regard to leather wares (*G*).		

XXXIII.—FURRIERS' WARES.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
345	§ Furs, prepared, not made up :—		
	(*a*) Of common skins ... 100 kilos.	24·00	14·00 G
	(*b*) Of fine skins ... ,,	120·00	120·00 G
346	Furs, made up :—		
	(*a*) Of common skins ... ,,	200·00	—
	(*b*) Of fine skins ... ,,	480·00	—

XXXIV.—WOODEN WARES: WARES OF MATERIALS FOR TURNING AND CARVING.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
347	Timber and sawn wares: planed, grooved or tongued; wood for hoops, cut out, with or without locking slit; wood for casks, prepared; birch brooms; all these rough, not stained, dyed, &c. ... 100 kilos.	5·00	—
	Wood for hoops, with or without locking slit; wood in strips for sieves, for shoemakers or polishers; birch brooms; all these articles rough, not stained, dyed &c. ... 100 kilos.	—	3·50 I
348	Wood wire, and wood wool :—		
	(*a*) Rough ... ,,	5·00	—
	(*b*) Stained or dyed ... ,,	12·00	—
349	Wooden pegs (wooden nails):—		
	(*a*) Rough ... ,,	12·00	3·60 G
	(*b*) Stained or dyed ... ,,	12·00	12·00 G
350	Friezes, reglets, rods and planks, planed; also parquetry (blocks glued or otherwise put together); all these neither veneered nor inlaid :—		
	(*a*) Rough ... 100 kilos.	5·00	—
	(*b*) Stained, dyed, varnished, lacquered, or polished ... 100 kilos.	7·20	—
351	Veneers; also planks made by glueing veneers together :—		
	(*a*) Not inlaid :—		
	1. Rough ... 100 kilos.	7·00	5·50 GR
	2. Dyed, stained, varnished, lacquered, or polished ... 100 kilos.	14·00	14·00 R
	(*b*) Inlaid or with impressed designs; marquetry work to be further used for wooden wares ... 100 kilos.	30·00	—
	Inlaid or with impressed designs ,,	—	30·00 R
352	Wood mouldings (for furniture, frames, &c.):—		
	(*a*) Flat or cut in profile :—		
	1. Rough ... 100 kilos.	10·00	—
	2. Stained, dyed, lacquered, varnished, sized or polished, and also veneered mouldings ... 100 kilos.	15·00	—
	3. Coated with pulp or with ornamentations of pulp, with beaded or impressed decoration ... 100 kilos.	36·00	—
	4. Bronzed, gilt, silvered, finely painted 100 kilos.	50·00	—
	Entirely bronzed, gilt or silvered ,,	—	40·00
	(*b*) With fine fretwork or carving, also with inlaid work ... 100 kilos.	70·00	—
353	Frames (for pictures, mirrors, &c.), so far as not included under No. 362 :—		
	(*a*) Of wood mouldings of the kind enumerated in No. 352 (*a*) 1 and 2 ... 100 kilos.	25·00	—
	(*b*) Of wood mouldings of the kind enumerated in No. 352 (*a*) 3 ... 100 kilos.	48·00	—
	(*c*) Of wood mouldings of the kind enumerated in No. 352 (*a*) 4 and (*b*) ... 100 kilos.	80·00	—
	Of wood mouldings, flat or cut in profile, entirely bronzed, gilt, or silvered .. 100 kilos.	—	50·00 G
354	Sticks of wood or cane :—		
	(*a*) Coarsely worked, rough with or without ferrules ... 100 kilos.	7·00	—
	(*b*) Coarsely worked, stained, dyed, varnished, lacquered or polished, with or without ferrules ... 100 kilos.	18·00	—
	(*c*) Finely worked, and all sticks combined with common materials (except ferrules) .. 100 kilos.	36·00	—
	(*d*) Combined with fine materials ,,	60·00	—
	(*e*) Wound round with thread or gut-strings 100 kilos.	120·00	—
	(*f*) Combined with very fine materials ,,	240·00	—
355	Wooden toys and games :—		
	(*a*) Coarse, merely planed, carved, or turned, in the rough, not combined with other materials ... 100 kilos.	15·00	12·00 G
	(*b*) Finely worked, in the rough, and all wooden toys and games, stained, dyed, lacquered, polished, painted, combined or not with common materials ... 100 kilos.	55·00	45·00 G
	(*c*) Combined with fine materials ... ,,	120·00	100·00 G
	(*d*) Combined with very fine materials ,,	240·00	200·00 G
	Note.—Toys and games of other materials for carving belonging to this class pay duty as wares of such materials (*G*).		
356	Wares, not specially mentioned, of common wood, whether or not planed (flat or in profile), roughly turned or roughly carved, also glued, rabbetted, or otherwise joined together :—		
	(*a*) In the rough, not combined with other materials :—		
	1. Of soft wood ... 100 kilos.	8·00	—
	(*a*) Coopers' wares, including casks ,,	—	3·60 I
	(*b*) Other ... ,,	—	8·00 R
	2. Of hard wood or veneered (with common wood) ... 100 kilos.	15·00	—
	(*a*) Coopers' wares of hard wood, including casks ... 100 kilos.	—	3·60 I
	(*b*) Other ... ,,	—	15·00 R
	(*b*) In the rough, with fittings, or otherwise combined with iron or other base metal :—		
	1. Of soft wood ... 100 kilos.	12·00	—
	(*a*) Coopers' wares including casks ,,	—	7·20 I
	(*b*) Roller blinds ("*Rolladen*"), even with facing-edges of hard wood ... 100 kilos.	—	11·00 G
	2. Of hard wood or (veneered (with common wood) ... 100 kilos.	20·00	—
	(*a*) Coopers' wares including casks ,,	—	7·20 I
	(*b*) Roller blinds ("*Rolladen*") ,,	—	17·00 G
	(*c*) Other ... ,,	—	20·00 R
	(*c*) Stained, dyed, varnished, lacquered, polished, and all articles combined with leather or common materials, except those included under (*b*) :—		
	1. Of soft wood ... 100 kilos.	16·00	—
	(*a*) Casks ... ,,	—	12·00 G
	(*b*) Furniture and parts thereof; roller blinds ("*Rolladen*"), even with facing-edges of hard wood ... 100 kilos.	—	13·00 G
	2. Of hard wood or veneered (with common wood) ... 100 kilos.	24·00	—
	(*a*) Casks ... ,,	—	12·00 G
	(*b*) Furniture and parts thereof; roller blinds ("*Rolladen*") ... 100 kilos.	—	18·00 G
	Note.—The conventional rates for casks apply even to those with bottoms only (casks opens at one end) (*G*).		
357	Wares, not specially mentioned, of fine wood, or veneered with such wood, planed or not (flat or in profile), roughly turned or roughly carved: also glued, rabbetted, or otherwise put together :—		
	(*a*) In the rough, with or without fittings, or otherwise combined with iron or other base metal ... 100 kilos.	20·00	—
	(*a*) Furniture and parts thereof .. ,,	—	13·00 G
	(*β*) Other ... ,,	—	18·00 G
	(*b*) Stained, dyed, varnished, lacquered, polished and all articles in combination with leather or common materials except those tariffed under (*a*) ... 100 kilos.	34·00	—
	(1) Stained, dyed, varnished, lacquered polished :—		
	(*a*) Furniture and parts thereof, 100 kilos.	—	18·00 G
	(*β*) Other ... ,,	—	30·00 G
	(2) In combination with leather or common materials, except those tariffed under (*a*) 100 kilos.	—	34·00 G

* Except saddlery and harness included under No. 338 (*c*).

† *Note* 1.—Transmission belt strips (for the manufacture of transmission belts) are to be tariffed at the rates established for transmission belts (*G*) (*B*). *Note* 2.—Sewing thongs and thongs for shuttle driving belts and carding machines are dutiable under No. 344 (*b*) (*B*).

§ *Note to Nos.* 345 *and* 346.—Imitations of fine skins, made from common skins by special treatment or by dyeing, are to be regarded as common skins in the sense of Nos. 345 (*a*) and 346 (*a*), provided they are recognisable as imitations or are proved to be such (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
358	Wares, not specially mentioned, of wood finely turned, and all with ornamentation burnt in, or moulded, combined or not with leather or common materials; upholstered wares not covered ..... 100 kilos.	40·00	40·00 G
359	(*a*) Wares, not specially mentioned, of wood with fine fretwork or carved work; gilt, silvered, or bronzed wooden wares (except mouldings and frames); finely painted wooden wares 100 kilos.	50·00	40·00 GS
	Note.—This heading includes bread platters penholders (except those which are merely souvenir articles), cases for scientific instruments, clothes-stands, umbrella stands, brackets, liqueur-cases, salad spoons and forks. Fitting with inset mirrors, or with hinges or small locks of common metals or alloys, neither gilt nor silvered, has no effect on the classification (*S*).		
	(*b*) Wares of wood, not specially mentioned, combined with fine materials, except with leather or with coverings of textiles, 100 kilos.	50·00	50·00 GS
	(*c*) Wooden type for printing placards, &c. 100 kilos.	—	10·00 S
360	Wares, not specially mentioned, of wood with inlaid work (buhl-work, tarsia work, marquetry); wares, not specially mentioned, of wood, with coverings of all kinds .. 100 kilos.	72·00	72·00 G
	Note.—Wares of wood, not specially mentioned, combined with very fine materials, are to be treated as articles included under No. 362 (*b*).		
361	Wares, not specially mentioned, of materials other than wood, for turning and carving:—		
	(*a*) Of vegetable materials for carving, not elsewhere mentioned (except buttons of areca or ivory nuts and the like), combined or not with common materials .. 100 kilos.	48·00	—
	(*b*) Of bone, horn, and other animal material for carving, not included under (*e*), combined or not with fine or common materials:—		
	1. Horn-whalebone (imitation whalebone made from horn) ..... 100 kilos.	130·00	120·00 G
	2. Other ..... ,,	120·00	—
	Buttons of horn, horn-paste, or bone, with or without eyelet holes, pressed, drawn, or cut out ..... 100 kilos.	—	55·00 G
	Note.—Buttons of areca or ivory nut and the like are to pay duty at the conventional rate under No. 361 (*b*) 2 (*G*).		
	(*c*) Of meerschaum, lava, celluloid, and similar artificial materials for carving (except imitations of materials mentioned under (*d*) and (*e*)), combined or not with common or other fine materials ..... 100 kilos.	120·00	—
	(*d*) Of amber, jet, real or imitation, combined or not with common, fine or other very fine materials ..... 100 kilos.	240·00	—
	(*e*) Of ivory, tortoise-shell, real or imitation, combined or not with common, fine, or other very fine materials ..... 100 kilos.	270·00	—
	1. Of mother-of-pearl (except pearl buttons), combined or not with common, fine, or very fine materials other than ivory or tortoise-shell, real or imitation ..... 100 kilos.	—	270·00 G
	2. Of fresh-water shells, combined or not with common or fine materials .... 100 kilos.	—	120·00 G
	Notes.—1. Pieces of the materials belonging to No. 361 (*b*) 2 and 361 (*d*) and (*e*) prepared for further working .... 100 kilos.	24·00	—
	2. Wares included under No. 361 (*a*), if combined with fine materials, will be tariffed under (*b*) 2; if combined with very fine materials, under (*d*): this latter heading is also to cover wares included under No. 361 (*b*) and (*c*) if combined with very fine materials.		
362	Fine fancy wares (knick-knacks and toilet articles):—		
	(*a*) Of wood or materials for carving included in No. 361 (*a*), combined or not with common or fine materials ..... 100 kilos.	120·00	—
	Of rough wood (fine smooth-wrought cases, bowls, cups, beakers, canisters, paper knives, photograph frames, and similar souvenir goods) for poker-work, painting, or other forms of decoration:—		
	(i.) With design printed or glued on 100 kilos.	—	50 00 G
	(ii.) Other ..... ,,	—	36·00 G
	(*b*) The above, combined with very fine materials ..... 100 kilos.	240·00	—
363	*Cork cubes, cork dust, and cork powder ,,	4·00	—
364	Cork in sheets and slabs ..... ,,	8·00	—
365	Cork paving blocks ..... ,,	17·00	—
366	Stoppers, soles, and other wares of cork, combined or not with common materials, 100 kilos.	30·00	—
367	Wares of this class with mountings of precious metals:—		
	(*a*) Of gold ..... 100 kilos.	850·00	—
	(*b*) Of silver ..... ,,	600·00	—

* *Note* 1.—Wares of cork combined with fine or very fine materials are dutiable according to No. 362 (*a*) or (*b*) respectively. *Note* 2.—Corks, new, cut through lengthwise, also used, obtained by producers for use in vine-grafting, by permission and under control (Free).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff Kr. Heller.
	General Note to Class XXXIV.—Browned, roughly painted, smoked, impregnated, or otherwise chemically treated wooden wares are to be regarded as stained, dyed, varnished, lacquered, or polished. On the other hand, wooden wares smoothed with oil, wax, black-lead, grease, stearine or the like, or furnished with a coating of tar, are to be treated as wares in the rough (*G*).		
	XXXV.—GLASS AND GLASS WARE.		
368	Glass in the lump; enamel and glazing in the lump; ground glass (glass powder) .. 100 kilos.	3·60	—
369	Small glass rods, plates, and tubes without distinction as to colour (such as those used for the manufacture of beads, for art blown glass and for button making) ..... 100 kilos.	3·60	—
	Hollow Glass.		
370	Hollow glass, common, *i.e.*, neither smoothed, figured, emery ground, nor moulded:—		
	(*a*) Natural colour, but not white .. 100 kilos.	5·00	3·60 G
	(*b*) White, or semi-white (transparent) 100 kilos. gross weight	10·00	7·20 G
	(*c*) Coloured (coloured in the lump or flashed) 100 kilos.	30·00	18·00 G
371	Hollow glass with only the stoppers emery ground, or with smoothed edges or bottoms:—		
	(*a*) Natural colour or white (transparent) 100 kilos. gross weight	10·00	10·00 B
	(*b*) Coloured (coloured in the lump or flashed) 100 kilos.	30·00	18·00 G
372	Hollow glass, fine: (*a*) Etched, smoothed, figured, emery ground, or cut:—		
	1. Natural colour or white (transparent) 100 kilos.	20·00	15·00 G
	2. Coloured (coloured in the lump or flashed) ..... 100 kilos.	30·00	18·00 G
	(*b*) Painted, gilt, or silvered ..... ,,	30·00	24·00 G
	(*c*) With spun on glass or with applications of glass ..... 100 kilos.	30·00	20·00 G
373	Matrasses (bulbs) for electric incandescent lamps ..... 100 kilos.	30·00	—
374	Moulded and massive glass, not specially mentioned:—		
	(*a*) Rough, annealed or not, with or without smoothed edges or bottoms, natural colour or white (transparent) .. 100 kilos.	20·00	15·00 G
	(*b*) Other (coloured, painted, &c.):— ,,	30·00	—
	(i) Painted, gilt, silvered .... ,,	—	24·00 G
	(ii) Other ..... ,,	—	20·00 G
	Sheet and Plate Glass.		
375	Mirror, sheet, and plate glass, not specially mentioned, rough, not smoothed, polished, foliated, nor coloured:—		
	(*a*) Mirror glass, cast or blown, rough cast glass more than 5 mm. thick .... 100 kilos.	4·00	—
	(*b*) Sheet and plate glass and rough cast glass not more than 5 mm. or less thick, the perimeter of each sheet being:—		
	1. 240 cm. or less .. 100 kilos. gross weight	10·00	10·00 B
	2. Over 240 and up to 400 cm. 100 kilos. gross weight	11·00	11·00 B
	3. Over 400 cm. .... ,, ,,	13·00	13·00 B
376	Mirror, sheet, and plate glass, not specially mentioned, coloured, not smoothed, polished, figured, nor foliated .. 100 kilos. gross weight	24·00	24·00 B
377	Mirror, sheet, and plate glass, not specially mentioned, smoothed, polished, figured, curved, coloured, or flashed or not:—		
	(*a*) Not cut in facets, not foliated 100 kilos. gross weight	28·00	28·00
	(*b*) Cut in facets, but not foliated; cathedral glass, white or not 100 kilos. gross weight	30·00	29·00 B
	(*c*) Foliated ..... ,, ,,	33·00	30·00 B
	Note.—Mirror, plate, and sheet glass, painted, gilt, or silvered, whether or not figured by means of colours applied or burnt in, is to be tariffed under No. 377 (*c*).		
378	Framed mirrors ..... 100 kilos.	40·00	—
379	Wired glass (cast sheets or plates with inlaid wire) ..... 100 kilos. gross weight	24·00	—
380	Dry plates for photographic purposes, sensitive ..... 100 kilos. gross weight	30·00	—
381	Optical glass, crude, not ground for lenses, in lumps, sheets, or lens-shaped, cast, moulded, or cut, even if ground here and there for testing the quality, white or coloured .. 100 kilos.	3·60	—
382	Watch glasses, spectacle and other optical glasses, ground or not ..... 100 kilos.	180·00	—
	(*a*) Spectacle glass, polished ..... ,,	—	140·00 G
	(*b*) Watch glasses and other optical glasses, polished ..... 100 kilos.	—	120·00 G
383	Glass beads:—		
	(*a*) Of white or coloured glass, but not painted, gilt, or silvered ..... 100 kilos.	5·00	4·80 GI
	Note.—Articles known as Venice glass ware, such as beads, *conterie*, &c., are dutiable under No. 383 (*a*), even if they are threaded to facilitate package or transport. (*I*).		
	(*b*) Painted, gilt, or silvered ..... 100 kilos.	30·00	18·00 G
	(*c*) Imitations of pearls ..... ,,	240·00	240·00 G

XXXV.—GLASS AND GLASS WARE—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
384	Glass pendants, solid, for lustres, &c., coloured, smoothed or not, with or without loops; spun glass, coloured or not .....100 kilos.	5·00	4·80 I
385†	Glass buttons, with or without eyelet-holes, glass coral, glass balls, glass drops, whether of coloured glass or not :—		
	(*a*) Neither painted, gilt, nor silvered 100 kilos.	5·00	4·80 I
	(*b*) Painted, gilt, or silvered ..... ,,	30·00	18·00 G
386	Imitation gems, not set ..... ,,	30·00	—
387	Bracelets and necklaces of glass; works of glass beads (except imitation pearls), of imitation gems, glass tablets, spun glass, and the like, combined or not with common or fine materials .....100 kilos.	120·00	—
	Works of glass beads (except imitation pearls), of imitation gems, glass tablets, spun glass and the like, not combined with other materials.....100 kilos.	—	28·00 I
	Note.—Venice conterie (enamel, glass drops, pearls, spun glass) are dutiable under No. 387 at the rate of 28 kronen, whether or not combined with india rubber, leather, and base metals neither gilt nor silvered (*I*)		
388	Glass and enamel wares not specially mentioned :—		
	(*a*) Combined or not with materials other than those mentioned in (*b*), (*c*), or (*d*) 100 kilos.	36·00	28·00 G I
	Notes.—(1) Venice conterie (enamel, glass drops, pearls, spun glass) are dutiable under (No. 388 (*a*) at the rate of 28 kronen, whether or not combined with india rubber, leather, and base metals, neither gilt nor silvered (*I*).		
	Note.—(2) Christmas tree ornaments and toys, combined or not with materials other than those mentioned in (*b*), (*c*), and (*d*), are dutiable under No. 388 (*a*). (*G*).		
	(*b*) Combined with india-rubber, leather, or with non-nickelled parts of iron or base metal .....100 kilos.	72·00	—
	1. Christmas tree ornaments .. ,,	—	28·00 G
	2. Toys and games ..... ,,	—	72·00 G
	(*c*) Combined with other fine materials ,,	120·00	—
	1. Christmas tree ornaments .. ,,	—	28·00 G
	2. Toys and games ..... ,,	—	100·00 G
	(*d*) Combined with very fine materials ,,	240·00	—
	1. Christmas tree ornaments .. ,,	—	28·00 G
	2. Toys and games ..... ,,	—	200·00 G
389	Artificial teeth not mounted with precious metals .....100 kilos.	240·00	—
390	Wares of this class with mountings of precious metals :—		
	(*a*) Of gold .....100 kilos.	850·00	—
	(*b*) Of silver ..... ,,	600·00	—
	General Note to Class XXXV.—All glass which shows in the mass an uniform colour, or a non-uniform colour produced by special treatment in the manufacture of the glass, is to be treated as coloured glass, approximating to filigree glass and iridescent glass. On the other hand, this glass is included under the head of painted glass, when designs or pictures are added upon the surface after completion by means of colours (even glass-colours). Such glass is also included under the heading of painted glass when it has been given an iridescent painting. The addition of a surface layer of glass of another colour is not reckoned as painting (*G*).		

XXXVI.—WARES OF STONE.

Wares of Stone, Unburnt Clay, Cement and Compositions of Stone.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
391	Stone blocks, sawn on more than three sides, but otherwise rough, or merely rough hewn; stone slabs more than 16 cm. thick, merely sawn or split .....100 kilos.	1·00	—
	Slabs of alabaster, marble, or serpentine, more than 16 cm. thick; rough (merely split or sawn).....100 kilos.	—	Free I
	Slabs of "*d'Ecaussines*," see note to No. 409.		
392	Fireproof blocks of quartz, hewn or sawn into the shape of bricks :—		
	(*a*) Weighing up to 5 kilos. each ..100 kilos.	2·00	—
	(*b*) Weighing over 5 kilos. each .. ,,	3·00	—
393	Slate : (*a*) Merely cut in slabs..... ,,	2·00	—
	(*b*) (i.) Roofing slates..... ,,	2·50	0·80 G
	(ii.) Slates in sheets ..... ,,	2·50	1·00 G
	Note.—Merecutting, hewing, or sawing of the edges is without influence on the tariff treatment of roofing slates and slates in sheets (*G*).		
	(*c*) Further worked, whether or not smoothed, blackened, or ruled, or in rough wooden frames .....100 kilos.	10·00	—
	(i.) Slate pencils cut from natural slate, neither painted, lacquered, nor bronzed, nor in combination with other materials; slabs 1·40 mètres in height and 50 cm. or more in breadth 100 kilos.	—	4·00 GS
	(ii.) Other..... ,,	—	8·00 G
394	Stone slabs 16 cm. or less in thickness (except slabs of slate and lithographic stones) :—		
	(*a*) Rough (hewn, split, sawn) :—		
	1. Of stone, not mentioned under 2 and 3 100 kilos.	3·60	—
	Of calcareous slate ("Kehlheim sheets") 100 kilos.	—	Free G
	2. Of alabaster, marble, or serpentine 100 kilos.	6·00	Free I
	Note.—Slabs of limestone called "*d'Ecaussines*" are dutiable according to this number, see note to No. 409.		
	3. Of granite, porphyry, syenite, and similar hard stone .....100 kilos.	5·00	—
	(*b*) Further worked, whether smoothed or polished or not :—		
	1. Of stones not mentioned in 2 or 3 100 kilos.	7·00	—
	Micanite slabs not fitted for any definite use .....100 kilos.	—	7·00 S
	2. Of alabaster, marble, or serpentine 100 kilos.	20·00	—
	Slabs of limestone capable of taking a polish, called "*d'Ecaussines*," for billiard tables, merely smoothed on one side, of a length of at least 2 mètres, and of a breadth of at least 1 mètre, by permission and under control .....100 kilos.	—	4·00 B
	3. Of granite, porphyry, syenite, and similar hard stone.....100 kilos.	20·00	—
395	Wares, not specially mentioned, of stones not mentioned in Nos. 396 and 397 :—		
	(*a*) Hewn, sawn, or broken off ("*gestockt*") :—		
	1. Plainly cut in profile or plainly worked, not turned.....100 kilos.	1·20	—
	2. Otherwise cut in profile, ornamented or turned .....100 kilos.	3·60	-
	(*b*) Wholly or partly smoothed, polished, gilt, or silvered .....100 kilos.	8·00	—
396	Wares, not specially mentioned, of alabaster, marble, and serpentine :—		
	(*a*) Hewn, sawn, or bushhammered ("*gestockt*") :—		
	1. Plainly cut in profile or plainly worked, not turned .....100 kilos.	5·00	3·60 I
	2. Otherwise cut in profile, ornamented or turned ....100 kilos.	8·00	—
	(*b*) Wholly or partly smoothed, polished, gilt, or silvered .....100 kilos.	20·00	—
	Wares of "*d'Ecaussines*," see note to No. 409.		
397	Wares, not specially mentioned, of granite, porphyry, syenite, and similar hard stones :—		
	(*a*) Hewn, sawn, or bushhammered ("*gestockt*") :—		
	1. Plainly cut in profile or plainly worked, not turned .....100 kilos.	3·60	—
	2. Otherwise cut in profile, ornamented or turned .....100 kilos.	7·20	—
	(*b*) Wholly or partly smoothed, polished, gilt, or silvered .....100 kilos.	20·00	—
	Note.—Wares mentioned in 395 (*a*) 2, and 395 (*b*), and in Nos. 396 and 397, may be combined or not with wood or coarsely-worked iron or other base metal. Wares mentioned in No. 395 (*a*) 1, combined with the materials mentioned above, come under (*a*) 2 of the same No.		
398	Heat insulating substances of infusorial earth, combined with asbestos, hair, chips, and the like.....100 kilos.	4·00	—
	Note.—Moulded heat-insulating substances of infusorial earth pay under No. 365, like cork paving blocks.		
399	Cement .....100 kilos.	1·80	1·00 G
	Hydraulic lime ..... ,,	1·80	1·00 I
400	Wares of cement or gypsum, not specially mentioned, combined or not with wood or coarsely-worked parts of iron or other base metal :—		
	(*a*) Neither smoothed, coated with paint, nor lacquered .....100 kilos.	3·60	—
	(*b*) Smoothed, coated with paint, or lacquered.....100 kilos.	7·00	—
401	Wares of asbestos :—		
	(*a*) Asbestos paper and asbestos cardboard, not shaped .....100 kilos.	12·00	—
	(*b*) The same, shaped or perforated; shaped or not with inlaid wire .....100 kilos.	30·00	—
	(*c*) Asbestos yarn, combined or not with other textile materials or wire ..100 kilos.	30·00	—
	(*d*) Tissues of asbestos, combined or not with other textile materials or wire 100 kilos.	48·00	—
	(*e*) Other wares of asbestos, combined or not with other materials, so far as they are not included under No. 409 (*c*), 100 kilos.	72·00	—
402	Mill stones, with or without iron hoops or metal casing; lithographic stones..100 kilos.	1·20	Free G
	Note.—Mill stones manufactured from separate pieces by the use of cement as a joining material or for smoothing, are also included under No. 402 (*G*).		

† Glass buttons with a base of common metals, neither gilt nor silvered, in which the metal does not appear on the face, are to be classified under No. 385; if the metal base is visible on the face, the buttons are to be included under No. 388 (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
403	Natural grindstones and whetstones:—		
	(a) Not combined with any other substance 100 kilos.	1·20	Free G I
	(b) Combined with wood, iron, or other base metal ..... 100 kilos.	8·00	8·00 G
404	Artificial grindstones and whetstones, combined or not with wood, iron, or other base metal:—		
	(a) Of emery, carborundum, or other hard grinding substance ..... 100 kilos.	22·00	—
	Emery wheels ..... ,,	—	18·00 G
	(b) Other ..... ,,	12·00	—
	Artificial pumice stone ..... ,,	—	5·00 G
405	Mineral substances for cleaning, grinding, and polishing, prepared for retail sale..100 kilos.	12·00	—
406	Grinding paper ..... ,,	12·00	8·00 G
407	Grinding cloth, grinding strips, and similar grinding material..... 100 kilos.	16·00	12·00 G
408	Wares of stone, fine, *i.e.*, fancy articles (letter weights, candelabra, bowls, inkstands and similar knick-knacks; statues, busts, figures of animals, and similar articles weighing up to 5 kilos.); toys and games; all these, combined or not with common materials 100 kilos.	40·00	—
	(a) Marbles (for playing) of stones of all kinds (except precious or semi-precious stones), of unbaked earth, gypsum, cement, and the like, even painted, bronzed, &c....100 kilos.	—	5·00 G
	(b) Other toys of stones of all kinds (except precious or semi-precious stones), of unbaked earth, gypsum, cement, and the like, combined or not with common materials 100 kilos.	—	40·00 G
	(c) Wares of marble or alabaster, fine, polished 100 kilos.	—	36·00 I
409	Wares of stone combined with other materials, so far as such a combination is not provided for in other Nos. of this class:—		
	(a) Combined with common materials 100 kilos.	36·00	—
	1. Slate pencils cut from natural slate, painted, lacquered, or bronzed, or in combination with common materials, also pencils of liquefied slate-paste, covered with paper (even gold or silver paper) ..... 100 kilos.	—	8·00 G
	2. Rings and similar objects of micanite; slabs of micanite fitted for definite uses; micanite paper and cloth ..100 kilos.	—	·00 S
	(b) Combined with fine materials.. ,,	72·00	—
	Toys and games of stones of all kinds (except precious or semi-precious stones), of unbaked earth, gypsum, cement, and the like, in combination with fine materials..... 100 kilos.	—	72·00 G
	(c) Combined with very fine materials 100 kilos.	120·00	—
	Toys and games of stones of all kinds (except precious or semi-precious stones), of unbaked earth, gypsum, cement, and the like, in combination with very fine materials .... 100 kilos.	—	120·00 G
	Note to Nos. 391, 394, 396, 408, *and* 409.—All articles made of a stone called "*d'Ecaussines*," *i.e.*, of a limestone capable of taking a polish, shall be dutiable as articles of marble (*B*).		
410	Wares of this class, with mouldings of precious metals:—		
	(a) Of gold ..... 100 kilos.	850·00	—
	(b) Of silver..... ,,	600·00	—

XXXVII.—EARTHENWARE.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
411	Bricks and tiles, not fireproof, not glazed:—		
	(a) Common roofing and paving tiles, and common bricks for walls, of clay, baked or not, not further worked:—		
	Bricks and paving tiles .....100 kilos.	0·20	0·06 I
	Roofing tiles..... ,,	0·20	0·18 I
	(b) Shaped bricks (wedge-shaped, radial, perforated bricks &c.), facing bricks, floating bricks, grooved roofing tiles of clay, baked or not, not further worked .... 100 kilos.	1·20	—
	1. Grooved roofing tiles ..... ,,	—	1·20 G
	Grooved roofing tiles, not glazed, from Venetia to an annual amount limited by the treaty with Italy, as a favour for the frontier zone traffic, and subject to production of certificates of origin —Free I.		
	2. Hollow bricks, perforated bricks and slabs, including wing-transoms in form of bricks and rectangular plaques with a smooth surface 100 kilos.	—	0·18 I
	3. Shaped bricks, other ..... ,,	—	0·24 I
	4. Facing bricks ..... ,,	—	0·06 I
	5. Floating bricks ..... ,,	—	0·50 G
	(c) Coated with paint, impregnated, steamed:		
	Grooved roofing tiles .....100 kilos.	1·50	1·40 G
	Other..... ,,	1·50	0·75 G
412	Bricks and tiles not fireproof, glazed:—		
	Grooved roofing tiles .....100 kilos.	2·40	1·60 G
	Other ..... ,,	2·40	1·20 G
413	Bricks, fireproof: (a) Dinas, magnesite, bauxite and graphite bricks:—		
	1. Weighing up to 5 kilos. each ..100 kilos.	2·00	1·50 G
	2. Weighing over 5 kilos. each .. ,,	3·00	2·00 G
	(b) Other:—		
	1. Weighing up to 10 kilos. each.. ,,	1·20	0·90 G
	2. Weighing over 10 kilos. each.. ,,	2·40	1·80 G
414	Dutch brick ("*klinker*") and paving material of common stoneware over 30 mm. in thickness ..... 100 kilos.	2·40	—
415	Earthenware pipes: (a) Unglazed, porous, of non-fireproof material (drain pipes)	Free	Free G
	(b) Glazed ..... 100 kilos.	2·50	1·20 G
416	Pipes of common stoneware and of fireproof material..... .....100 kilos.	3·00	—
	(a) Pipes of common stoneware.... ,,	—	1·80 G
	(b) Pipes of fireproof material .... ,,	—	2·25 G
417	Tiles for walls and pavements, up to 30 mm. in thickness (except those of china):—		
	(a) Unglazed: 1. Of one colour, over 15 and up to 30 mm. thick.....100 kilos.	3·60	3·00 I
	2. Of one colour, up to 25 mm. thick 100 kilos.	10·00	—
	Tiles for walls and pavements of ordinary clay which is hardened by baking, without colouring, or of one colour, of a thickness of from 7 to 12 mm. 100 kilos.	—	3·00 I
	Note.—Tiles of this quality are included hereunder if they have the red or yellowish colour of the clay from which they were made without added colours, or only coloured black, by process of baking without addition of colours or manganese (*I*).		
	3. Of more than one colour, over 15 and up to 30 mm. thick .....100 kilos.	7·20	—
	With patterns produced by pressing together different coloured clays..100 kilos.	—	4·00 G
	4. Of more than one colour, up to 15 mm. thick..... 100 kilos.	15·00	—
	(b) Glazed:—		
	1. Of one colour ..... ,,	12·00	—
	2. Of more than one colour, painted, painted, gilt or silvered .....100 kilos.	20·00	—
	Note.—Tiles for walls and pavements of china are tariffed under No. 424 (*b*).		
418	Architectural ornaments (also of terra cotta), glazed or not .....100 kilos.	7·20	2·00 G
	Note.—The duty fixed in this number also applies to such wing-transoms as are not dutiable according to the conventional provision of No. 411 (*C.*) 2 (*I.*)		
419	Common stoves and parts thereof.... 100 kilos	7·20	1·20 G
420	Retorts, crucibles, muffles, capsules, nozzles, brewers' stirring rods and similar articles for technical purposes:—		
	(a) Of graphite .....100 kilos.	6·00	—
	(b) Of fireproof material or common stoneware; also artificial grinding and whetstones of calcined earth ..... 100 kilos.	3·00	—
421	Common pottery and articles of common stoneware, not specially mentioned; articles of black graphite.....100 kilos.	3·00	—
	Note.—Jugs or jars and the like of common stoneware with inlet, indented or coloured lines, dots &c. of ordinary primitive finish, as they appear on common stoneware jugs or jars, are dutiable under No. 421 (*G*).		
422	Common pottery of common clay, coloured in the burning..... 100 kilos.	1·80	1·20 I
	Notes.—(1) Articles included in Nos. 411 to 417 (*a*) 1, 420 (*b*), 421 and 422, combined with wood or with coarsely worked parts of iron or other base metal .....100 kilos.	5·00	—
	(2) Common pottery from Upper Lusatia and from Bunzlau comes under No. 422 (*G*).		
	(3) The plaiting over of pottery included under No. 422 with osiers (peeled or not), bast, rushes, straw, or reeds, is without effect on the tariff classification (*G*).		
423	†Fittings, for insulation and mounting, for electro-technical purposes, not combined with other materials:—		
	(a) White.....100 kilos.	20·00	12·00 G
	(b) Coloured, edged, painted, printed, silvered, gilt.....100 kilos.	36·00	25·00 G
424	China: (a) Bowls and parts of pipes; toys and games (except dolls' heads) and fine fancy wares (knick-knacks and toilet articles):—		
	1. White .....100 kilos.	20·00	12·00 G
	2. Coloured, edged, painted, printed, silvered, gilt, combined or not with common materials .....100 kilos.	40·00	24·00 G
	(b) Other: 1. White ..... ,,	17·00	12·00 G
	2. Coloured, edged, painted printed, silvered, gilt, combined or not with common materials .....100 kilos.	36·00	24·00 G

† Under insulating fittings and mountings for electro-technical purposes are included insulating materials, frames, tables for catch-plates ("*Schalttafeln*"), contact mechanism, reels, hooks, and the like, for electric lighting and for other electrical apparatus of porcelain, stoneware, majolica, and of other baked earthenware of all kinds, not in combination with other materials (*G*).

XXXVII.—EARTHENWARE—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
425	Earthenware, not specially mentioned :—		
	(*a*) Stoneware for technical and hygienic purposes, so far as not included under No. 423 :—		
	1. Of one colour.....100 kilos.	15·00	10·00 G
	2. Of two or more colours, edged, painted, printed, silvered, gilt .....100 kilos.	25·00	20·00 G
	(*b*) Other :—		
	1. Of one colour.....100 kilos.	12·00	10·00 G
	2. Of one or more colours, edged, painted, printed, silvered, gilt .....100 kilos.	20·00	20·00 G
	Common earthenware from Venetia or Apulia, whether cleaned or glazed or not, even with rough ornamental work representing flowers &c in various colours, as a favour for the frontier zone traffic, and subject to production of certificates of origin from the proper authorities100kilos.	—	1·20 I
	Note to Nos. 424 *and* 425.—Trade marks not representing ornamentation, do not involve the classification as "of several colours" or "coloured" of earthenware which is of one colour or white (as the case may be) in itself (*G*).		
426	Earthenware, other (not otherwise tariffed), combined :—		
	(*a*) With common materials .....100 kilos.	36·00	30·00 G
	(*b*) With fine materials ..... ,,	120·00	—
	Toys and games combined with fine materials .....100 kilos.	—	100·00 G
	(*c*) With very fine materials ..... ,,	240·00	—
	Toys and games combined with very fine materials.....100 kilos.	—	200·00 G
427	Wares of this class with mountings of precious metals :—		
	(*a*) Of gold.....100 kilos.	850·00	—
	(*b*) Of silver..... ,,	600·00	—
	General Note to Class XXXVII.—Earthenware vessels which show a different colour on the outer surface from that of the inner surface, and articles of earthenware which show only one other colour besides the natural colour of the baked earth, are not on that account to be treated as of several colours (*G*).		

XXXVIII.—IRON AND IRON WARES.

Iron and Iron Partly Manufactured.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
428	Pig iron ; old iron and steel scrap and waste for melting and for re-heating and rolling 100 kilos.	1·90	1·50 G
	Note 1.—Iron filings and hammer slag ..	Free	—
	Note 2.—Tin waste for tinning factories, by permission and under control	Free	—
429	Bloom iron ; ingots ....100 kilos.	3·80	3·40 G
430	Billets of cast iron, and billets of puddled iron, puddled bars and puddled blooms..100 kilos.	4·80	4·50 G
	Note.—Flat-rolled puddled bars less than 40 mm. thick in any direction are treated as bar iron (*G*).		
31	*Iron and steel in bars or rods, hammered, rolled or drawn :—		
	(*a*) Not shaped .....100 kilos.	6·50	6·00 G
	(*b*) Shaped..... ,,	8·40	7·00 G
	(*c*) Ornamental iron..... ,,	9·50	9·00 G
	(*d*) Finished ("*appretirt*"), not mentioned under (*e*).....100 kilos.	12·00	11·00 G
	(*e*) Nickelled, plated with copper, copper alloys or aluminium, or polished..100 kilos.	20·00	15·00 G
432	Sheets and plates :—		
	(*a*) Rough (black plate), of a thickness of :—		
	1. 2 mm. or more .....100 kilos.	9·50	—
	(α) 5 mm. or more ..... ,,	—	9·00 G
	(β) Less than 5 mm. and down to 2 mm. 100 kilos.	—	9·50 G
	2. Less than 2 mm. and down to 1 mm. 100 kilos.	10·70	10·00 G
	3. Less than 1 mm. and down to 0·6 mm. 100 kilos.	11·30	11·00 G
	4. Less than 0·6 mm. and down to 0·4 mm. 100 kilos.	12·50	12·00 G
	5. Less than 0·4 mm. and down to 0·25 mm. 100 kilos.	13·70	13·00 G
	6. Less than 0·25 mm..... ,,	15·00	14·00 G
	Note.—Band iron 100 mm. broad and over, and at least 1 mm. thick, in rings for coil rolling works, by permission and under control .....100 kilos.	—	7·00 G
	(*b*) Dressed ("*dressirt*") or pickled, of a thickness of :—		
	1. 1 mm. or more .....100 kilos.	12·00	12·00 G
	2. Less than 1 mm. and down to 0·6 mm. 100 kilos.	13·70	13·00 G
	3. Less than 0·6 mm. and down to 0·4 mm. 100 kilos.	15·00	14·00 G
	4. Less than 0·4 mm. ..... ,,	16·00	15·50 G
	(*c*) Coated with tin, zinc, lead, copper or brass, varnished, smoothed of a thickness of :—		
	1. 1 mm. or more .....100 kilos.	19·00	—
	Coated with tin, zinc, or lead.. ,,	—	18·00 G
	2. Less than 1 mm. and down to 0·6 mm. 100 kilos.	20·00	—
	Coated with tin, zinc, or lead.. ,,	—	19·00 G
	3. Less than 0·6 mm. and down to 0·4 mm. 100 kilos.	21·50	—
	Coated with tin, zinc, or lead.. ,,	—	20·00 G
	4. Less than 0·4 mm. .....100 kilos.	24·00	—
	Coated with tin, zinc, or lead.. ,,	—	21·50 G
	(*d*) Nickelled, plated with copper, copper alloys or aluminium, or polished..100 kilos.	24·00	--
	(*e*) With designs (coloured or impressed), watered, lacquered .....100 kilos.	29·00	25·00 G
433	Sheets and plates, pierced, perforated, punched or cut out :—		
	(*a*) Black plate..... ....100 kilos.	17·00	—
	1 mm. or more in thickness .. ,,	—	14·00 G
	(*b*) Dressed ("*dressirt*") or pickled ,,	21·00	—
	(*c*) Other ..... ,,	36·00	—
434	§Wire : (*a*) Of a thickness of :—		
	1. 1·5 mm. or more.....100 kilos.	9·50	—
	Rolled wire over 4 mm. thick for wire drawers' use, by permission and under control .....100 kilos.	—	7·00 G
	2. Less than 1·5 mm. and down to 0·5 mm. 100 kilos.	12·50	12·00 G
	3. Less than 0·5 mm. ..... ,,	15·00	14·00 G
	Carding wire less than 1·5 mm. thick, for carding factories; steel wire without regard to thickness, for the manufacture of knitting needles; iron *posen* wire dentated or not, without regard to thickness, for textile factories and spinning factories; all these by permission and under control.....100 kilos.	—	3·00 G
	Rolled steel wire, without regard to thickness, for umbrella-rib and corset-steel factories, by permission and under control.....100 kilos.	—	6·00 G
	(*b*) Coated with tin, zinc, lead, copper, brass, varnished, of a thickness of :—		
	1. 1·5 mm. or more .....100 kilos.	14·30	14·00 G
	2. Less than 1·5 mm. and down to 0·5 mm. 100 kilos.	18·00	17·00 G
	3. Less than 0·5 mm..... ,,	21·00	19·00 G
	(*c*) Nickelled, plated with copper, copper alloys or aluminium, or polished .100 kilos.	24 00	—
435	Hardened (tempered) wire :—		
	(*a*) Rough .....100 kilos.	16·00	—
	(*b*) Polished, or otherwise further worked, 100 kilos.	38·00	32·00 G
	Note.—By hardened wire is to be understood elastic wire (wire for piano-strings &c.). Hardened umbrella wire is also included (*G*).		

Iron Wares

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
436	Granulated steel (steel sand).....100 kilos.	7·20	—
437	Cylinders of non-malleable cast iron :—		
	(*a*) Rough, scoured or not ..... ,,	8·25	—
	(*b*) Otherwise ordinarily or finely worked 100 kilos.	21·00	—
438	Pipes of non-malleable cast iron, including joints for the same :—		
	(*a*) Rough, scoured or not, covered with asphalt or tar :—		
	1. With walls 7 mm. or more in thickness 100 kilos.	7·20	—
	2. With walls less than 7 mm. in thickness 100 kilos.	10·50	—
	Pipes of unworked non-malleable cast iron, covered with asphalt, without regard to thickness of walls .....100 kilos.	—	5·75 G
	(*b*) Otherwise ordinarily worked; with walls of a thickness of—		
	1. 7 mm. or more.....100 kilos.	12·00	—
	2. Less than 7 mm. ..... ,,	19·00	—
	(*c*) Finely worked; with walls of a thickness of—		
	1. 7 mm. or more .....100 kilos.	21·50	—
	2. Less than 7 mm ..... ,	24·50	—
439	Pipes of wrought iron, rolled or drawn, or of malleable cast iron, with or without bored, soldered, or welded flanges, except joints for the same ; corrugated piping :—		
	(*a*) Rough, scoured or not, with screws or with bored turned flanges .....100 kilos.	15·50	14·30 G
	(*b*) Otherwise ordinarily worked.... ,,	20·00	19·00 G
	(*c*) Finely worked..... ,,	29·00	—
440	Pipes made from plates and sheets, rivetted, soldered or folded ("*gefalzt*") :—		
	(*a*) Rough or ordinarily worked :—		
	1. Stove pipes and elbow joints of black sheet iron.....100 kilos.	17·00	—
	2. Other ..... ,,	21·00	20·00 G
	(*b*) Finely worked..... ,,	29·00	—
441	Pipe joints (fittings) and flanges of wrought (malleable) iron :—		
	(*a*) Rough, ordinarily worked ....100 kilos.	22·00	—
	(*b*) Finely worked..... ,,	30·00	—

* *Note* 1.—All rods or bar iron which has undergone any of the treatments mentioned in sections (*a*) and (*b*) of General Note 2 to Class XXXVIII. of the Tariff is to be understood as finished ("*appretirt*"), under No. 431 (*d*). *Note* 2.—Flat iron with convex profile on the edge of the section (for the manufacture of cart springs, chisel steel, and the like) is not to be treated as shaped (*G*).

§ Under No. 434 (*a*) is also included wire which has a bright appearance produced in the actual process of drawing; also wire which shows a thin coating of copper, produced solely by the use of solutions of copper salt in the drawing process (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
442	Structural iron (finished articles or finished parts thereof) of iron and steel, in bars, sheets, or plates, rivetted, screwed, &c., coarsely primed or not ..... 100 kilos.	17·00	15·00 G
443	Iron casks:—		
	(a) Rivetted, pressed, soldered, welded, lap-welded, roughly primed or not .. 100 kilos.	21·00	18·00 G
	(b) Otherwise ordinarily or finely worked, combined or not with common materials 100 kilos.	36·00	30·00 G
444	Wrought iron boilers (except those belonging to Class XL.), forged, rivetted, pressed:—		
	(a) Ordinarily worked ..... 100 kilos.	21·00	20·00 G
	(b) Finely worked, combined or not with common materials ..... 100 kilos.	29·00	29·00 G
445	Wares of sheet iron, not specially mentioned:—		
	a) Of rough black sheet iron ..... 100 kilos.	18·00	—
	(i.) 1 mm. or more in thickness.. ..	—	15·00 G
	(ii.) Other..... ,,	—	17·00 G
	(b) Of black sheet coarsely primed or of dressed sheet iron coarsely primed or not 100 kilos.	23·00	22·00G
	(c) Smoothed, finely primed, or varnished, coated with lead, zinc, tin (also of tin plate), combined or not with common materials 100 kilos.	38·00	35·00 G
	(d) Painted, printed, bronzed, lacquered, enamelled or of sheet iron with designs; combined or not with common materials 100 kilos.	66·50	—
	(i.) Enamelled wares of sheet iron—except the toys included under No. 480 100 kilos.	—	48·00 G
	(ii.) Other ..... ,,	—	55·00 G
	(e) Polished, coated with copper or brass, or nickelled, plated with copper, alloys of copper or aluminium, or silvered; combined or not with fine or common materials 100 kilos.	120·00	—
	Polished, coated with copper, brass, or nickel, combined or not with common materials ..... 100 kilos.	—	65·00 G
446	Rails, of whatever section, pierced or not, weighing per linear mètre:—		
	(a) 15 kilos. or more ..... 100 kilos.	6·00	—
	(b) Less than 15 kilos. ..... ,,	7·20	—
447	Fastenings for rails; fish-plates, wedges, spikes, bed-plates, "*Fürirungsringe*," &c. (except screws, screw bolts, and screw-nuts), railway sleepers, chairs ..... 100 kilos.	14·00	-
448	Railway axles and wheel iron (hubs, tyres, wheel-bearing parts, wheel discs), whether turned, smoothed or not ..... 100 kilos.	14·50	12·00 G
449	Railway wheels and sets of wheels, finished, with a diameter of:—		
	(a) 36 cm. or more ..... 100 kilos.	14·50	13·00 G
	(b) Less than 36 cm. ..... ,,	20·00	—
450	Shunting appliances, frogs, turntables, sidings, brake apparatus, buffers, and similar heavy railway material:—		
	(a) Rough, scoured or not ..... 100 kilos.	14·00	—
	(b) Ordinarily worked in other ways ,,	20·00	—
451	Axles, axle journals "*Achsenstummel*," axle boxes, and axle guards for street vehicles:—		
	(a) Rough, not further worked .... 100 kilos.	10·50	—
	(b) Further worked:—		
	1. Ordinary axles and parts thereof ..	21·00	—
	2. Oil-containing and semi-oil-containing axles, patent axles and parts thereof, combined or not with parts of base metals 100 kilos.	48·00	—
	Tools and Implements, &c.		
452	†Scythes and sickles combined or not with wood 100 kilos.	16·00	—
453	Heavy forge tongs, pincers, handspikes and stone borers, smoothed or not on the narrow sides ..... 100 kilos.	12·00	—
454	Clamps, hoes and spades (including trowels), combined or not with wood:—		
	(a) Rough, whether or not smoothed on the narrow sides ..... 100 kilos.	17·50	—
	(b) Otherwise ordinarily or finely worked 100 kilos.	22·00	—
455	Hay, manure, and other large forks and rakes, combined or not with wood:—		
	(a) Rough, with the points prepared or not 100 kilos.	24·00	—
	(b) Otherwise ordinarily or finely worked, polished, nickelled or not..... 100 kilos.	35·00	30·00 G
456	Hammers, sledge-hammers; hatchets, axes, choppers, tongs, except heavy forge tongs; anvils, anvil-blocks, and forge swages:—		
	(a) Weighing 500 grammes or more each:—		
	1. Black or ordinarily worked .. 100 kilos.	33·00	—
	(α) Hammers, sledge hammers, anvils 100 kilos.	—	24·00 G
	(β) Hatchets, axes, choppers, weighing each—		
	(αα) From ½ to 3 kilos. ..100 kilos.	—	30·00 G
	(bb) Over 3 to 6 kilos..... ,,	—	27·00 G
	(cc) Over 6 kilos..... ,,	—	24·00 G
	(γ) Tongs, anvil-blocks, forge-swages 100 kilos.	—	30·00 G
	2. Finely worked .... ,,	48·00	—
	(α) Hammers, sledge-hammers, anvils 100 kilos.	—	24·00 G
	(β) Hatchets, axes, choppers: weighing each—		
	(αα) From ½ to 3 kilos. ..100 kilos.	—	30·00 G
	(bb) Over 3 to 6 kilos..... ,,	—	27·00 G
	(cc) Over 6 kilos. ..... ,,	—	24·00 G
	(γ) Tongs, anvil-blocks, forge-swages 100 kilos.	—	33·00 G
	(b) Weighing less than 500 grammes each; also all such implements wholly or partly polished, or nickelled, whatever the weight 100 kilos.	60·00	50·00 G
457	Files and rasps, the working (cut) part of the file being:—		
	(a) Over 250 mm. long..... 100 kilos.	30·00	30·00GS
	(b) From 150 to 250 mm. long..... ,,	60·00	45·00GS
	(c) Less than 150 mm. long ..... ,,	75·00	45·00GS
	Note.—Forged pieces for files, merely separated or smoothed, but not cut out, are to pay duty according to No. 483 (b).		
458	Saws and non-toothed saw blades, whether or not wholly or partly polished or nickelled:—		
	(a) Fret saws..... 100 kilos.	150·00	—
	(b) Other saws ..... ,,	60·00	—
	1. Felling saws, veneer saws, mill saws and cross-cut saws ..... 100 kilos.	—	36·00 G
	2. Other saws ..... ,,	—	56·00 G
459	Cutting files, broaches (except corner broaches), screw and spiral borers, cutting dies; awls; all these wholly or partly polished or nickelled, or not:—		
	(a) Weighing 250 grammes or more 100 kilos.	60·00	—
	Neither wholly nor partly polished or nickelled, except awls .....100 kilos.	—	38·00 G
	(b) Weighing less than 250 grammes ,,	85·00	—
	Neither wholly nor partly polished or nickelled except awls .. ..100 kilos.	—	45·00 G
	Note to (a) and (b).—Wholly or partly polished or nickelled, without regard for the weight of each article, except awls .100 kilos.	—	50·00 G
460	Planes and mortise chisels, chisels, gimlets (borers), not otherwise mentioned; dies, stamps, and other tools not specially mentioned; all these articles whether or not wholly or partly polished or nickelled.....100 kilos.	60·00	—
	(i.) Wholly or partly polished or nickelled 100 kilos.	—	50·00 G
	(ii.) Other:—		
	(α) Screw vices weighing more than 20 kilos. each..... 100 kilos.	—	30·00 G
	(β) Other tools included under this heading .....100 kilos.	—	45·00 G
461	Nails and tacks: (a) Shoemakers' nails of all kinds; horse-shoe nails; cut nails not specially mentioned .. ..100 kilos.	24·00	—
	(b) Tacks, scoured or not..... ,,	16·00	—
	(c) Nails, other:—		
	1. Rough, scoured or not ..... ,,	18·00	—
	2. Otherwise ordinarily worked; not combined with other materials ....100 kilos.	20·00	—
	(d) Finely worked, and all nails with heads of other common materials .....100 kilos.	36·00	—
	Note to No. 461 (d).—Nails for furniture with smooth or round heads, polished or not, are dutiable under this heading (S).		
462	Nuts and bolts without screw threads; rivets:—		
	(a) Rough, the thickness of the pin (or width of hole) being:—		
	1. 14 mm. or more.....100 kilos.	12·00	—
	2. Less than 14 mm. and down to 7 mm. 100 kilos.	19·00	—
	3. ,, ,, 7 mm. ..... ,,	24·00	—
	(b) Ordinarily or finely worked, the thickness of the pin (or width of hole) being:—		
	1. 14 mm. or more.....100 kilos.	19·00	—
	2. Less than 14 mm. and down to 7 mm. 100 kilos.	24·00	—
	3. ,, ,, 7 mm..... ,,	29·00	—
463	Screws, nuts and bolts, with screw thread:—		
	(a) Rough, the thickness of the pin (or width of hole) being:—		
	1. 14 mm. or more.....100 kilos.	21·50	—
	2. Less than 14 mm. and down to 7 mm. 100 kilos.	29·00	—
	3. ,, ,, 7 mm. and down to 4 mm. 100 kilos.	36·00	—
	4. ,, ,, 4 mm..... ,,	43·00	—
	(b) Ordinarily or finely worked, the thickness of the pin (or width of hole) being:—		
	1. 14 mm. or more.....100 kilos.	29·00	—
	2. Less than 14 mm. and down to 7 mm. 100 kilos.	36·00	—
	3. ,, ,, 7 mm. and down to 4 mm. 100 kilos.	43·00	—
	4. ,, ,, 4 mm. ..... ,,	50·00	—

† Under No. 452 are included also scythes and sickles wholly or partly varnished, lacquered, bronzed, polished, or with annealing-colours (*visierte*); also those with stencilled letters, with ornamental lines produced by smoothing, or with dots produced by blows of the hammer, even in rows or arranged to form a pattern (*G*).

XXXVIII.—IRON AND IRON WARES—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
464	Chains, except those of cast metal and flat link chains:—		
	(a) The thickness of the links exceeding 6 mm.:—		
	1. Rough, also scoured or tarred or not ... 100 kilos.	13·00	—
	2. Otherwise ordinarily or finely worked ... 100 kilos.	23·00	—
	(b) The thickness of the links being from 2 to 6 mm.:—		
	1. Rough, also scoured or tarred or not ... 100 kilos.	22·00	—
	2. Otherwise ordinarily or finely worked ... 100 kilos.	36·00	—
	(c) The thickness of the links being less than 2 mm.:—		
	1. Rough, also scoured or tarred or not ... 100 kilos.	36·00	—
	2. Otherwise ordinarily or finely worked ,,	40·00	—
465	Flat link chains, except bicycle chains belonging to No. 552 ... 100 kilos.	42·00	—
466	Wares of wire, not specially mentioned:—		
	(a) Rough or ordinarily worked:—		
	1. Of wire 1·5 mm. or more thick .. 100 kilos.	22·00	20·00 G
	2. Of wire less than 1·5 mm. thick ,,	38·00	30·00 G
	(b) Finely painted, coated with zinc or tin ... 100 kilos.	40·00	34·00 G
	Note.—Wire cable coming under Nos. 466 (a). 2. and 466 (b) ... 100 kilos.	36·00	—
	(c) Otherwise finely worked, whether or not polished or nickelled; wire coated with textile threads ... 100 kilos.	60·00	50·00 G
467	Weaving cards of all kinds ... ,,	90·00	65·00 Gs
	Weaving cards of all kinds; weavers' reeds and reed-teeth, in squares or rings or not; weavers' healds of wire; mails ("*maillons*"); all these nickelled or not ... 100 kilos.	—	65·00 S
468	Pins and needles, so far as they are not included under No. 469; pens and penholders; steel beads, gilt or silvered or not; fish-hooks, hooks and eyes, buckles, buttons, thimbles, and similar small articles of use .. 100 kilos.	120·00	—
	(a) Crochet-hooks ... ,,	—	110·00 G
	(b) Other pins and needles &c.	—	75·00 G
	Notes.—(1) Incomplete pens for pen factories, by permission and under control 100 kilos.	—	40·00 G
	(2) So-called shafts of pins ("*Nadelschäfte*") are to be dutiable as wares of wire not specially mentioned under No. 466.		
469	Sewing needles (including stitching, embroidering and darning needles) with or without gilt eyes ... 100 kilos.	240·00	170·00 G
	Needles for sewing-machines ... ,,	240·00	100·00 G
	Needles for knitting and embroidering machines ... 100 kilos.	240·00	—
470	Steel for springs (steel flattened in squares or rings made springy by hardening), polished or not:—		
	(a) 0·5 mm. or more in thickness .. 100 kilos.	36·00	—
	(b) Less than 0·5 mm.	84·00	—
	"*Rachel*" springs made from the steel of No. 470 (a) or (b) ... 100 kilos.	—	10·00 S
471	Springs: (a) Flat and spiral springs for railway and tramway carriages ... 100 kilos.	15·50	—
	(b) Other vehicle springs	21·00	—
	(c) Furniture and other coarse springs:—		
	1. Rough, also scoured or coarsely painted or not ... 100 kilos.	36·00	—
	2. Otherwise ordinarily or finely worked ,,	60·00	—
	(d) Springs not specially mentioned, polished or not or combined with common or fine materials ... 100 kilos.	120·00	—
472	Fastenings (butt hinges), bolts, strap hinges for doors and windows, knobs and parts of hinges, door, window, furniture and carriage mountings, spurmakers' wares; all the foregoing, excepting art metal work, combined or not with base metals:		
	(a) Rough, scoured or not, bored or coarsely painted ... 100 kilos.	24·00	—
	(b) Smoothed, finely painted, varnished, coated with lead, zinc or tin, or otherwise ordinarily worked (also of tin-plate) 100 kilos.	40·00	36·00 G
	(c) Otherwise finely worked ... ,,	50·00	—
473	Locks, keys and other component parts of locks:—		
	(a) Locks, ordinary, except safety locks and those included under art metal work, weighing per piece:—		
	1. More than 300 grammes ... 100 kilos.	38·00	30·00 G
	2. 300 grammes or less ... ,,	50·00	38·00 G
	(b) Safety locks, with or without art metal work ... 100 kilos.	65·00	50·00 G
	Note.—Keys belonging to locks and imported with them will be taxed together with the locks; they are, on the other hand, not to be taken into account when estimating the weight of the goods per piece.		
	(c) Ordinarily or finely worked locks and parts of locks, except lock springs:—		
	1. Keys ... 100 kilos.	50·00	40·00 G
	2. Other	50·00	38·00 G
	Note.—Unworked locks and parts of locks are to pay duty according to the nature of the material.		
474	Art metal work with forged, pressed or embossed ornamentation, combined or not with base metals ... 100 kilos.	65·00	—
475	Iron safes and strong boxes:—		
	(a) Not finished, merely of iron in plates and rods ... 100 kilos.	24·00	—
	(b) Finished (also "*Tresoreinsätze*" of this kind) combined or not with art metal work:—		
	1. Lined with insulating material .. 100 kilos.	36·00	—
	2. Without insulating material .. ,,	70·00	—
476	Iron furniture, except that belonging to the class of locksmiths' artistic work; gymnastic appliances:—		
	(a) Rough or coarsely painted, combined or not with wood ... 100 kilos.	20·00	—
	(b) Otherwise ordinarily or finely worked, combined or not with other materials .. 100 kilos.	60·00	—
477	Spurs of all kinds ... ,,	120·00	80·00 ;
478	Weapons and parts of weapons:—		
	(a) Cutting and thrusting weapons, and parts thereof ... 100 kilos.	75·00	70·00 G
	(b) Firearms:—		
	1. Cannon and parts thereof ... ,,	60·00	—
	2. Saloon guns and arrow guns in pieces or not ... 100 kilos.	72·00	—
	Saloon guns (Carabines Flobert) ,,	—	50·00 B
	3. Finished firearms (small arms), other, very finely worked or not ... 100 kilos.	150·00	—
	(a) Guns ... ,,	—	130·00 B
	(b) Revolvers ... ,,	—	80·00 B
	(c) Other ... ,,	—	150·00 G
	(c) Parts of small arms:—		
	1. Barrels, finished or not ... ,,	60·00	50·00 G
	2. Other rough parts of small arms, not hardened, breached or browned. 100 kilos.	75·00	60·00 G
	3. Other finished parts of firearms, very finely worked or not ... 100 kilos.	150·00	130·00 B
479	*Cutlery and parts thereof:—		
	(a) Parts of cutlery, cast, pressed or forged, rough, with or without the seams, &c., smoothed, not further worked .. 100 kilos.	45·00	—
	Notes.—1. Parts of cutlery further worked (bored, filed, hardened, smoothed, &c.) are to be tariffed as finished cutlery.		
	2. Forks, pressed out of sheet metal for tinning, for the manufacture of tinned steel sets, by permission and under control ... 100 kilos.	36·00	—
	(b) Coarse knives and shears for industrial or agricultural purposes ... 100 kilos.	55·00	40·00 G
	Shoemakers' knives, even roughly ornamented ... 100 kilos.	55·00	40·00 S
	(c) Shears and scissors (except large ones for industrial and agricultural purposes), very finely worked or not ... 100 kilos.	175·00	—
	(i.) Under 20 cm. long (length of either blade from point to handle) .. 100 kilos.	—	45·00 G
	(ii.) Other ... ,,	—	145·00 G
	(d) Pocket knives and clasp knives of all kinds, very finely worked or not .. 100 kilos.	150·00	132·00 G
	(e) All other cutlery, finely worked or not ... 100 kilos.	175·00	—
	(i.) Cutlery, even though only roughly ornamented (*geplieszt*), with handles of wood unpainted or merely painted but not varnished or stained, or with common iron handles ... 100 kilos.	—	130·00 G
	(ii.) Other ... ,,	—	155·00 G
480	Fancy wares (knick-knacks, toilet and ornamental articles), combined or not with common or fine materials ... 100 kilos.	120·00	—
	(a) Toys of sheet metal not combined with other materials ... 100 kilos.	—	60·00 G
	(b) Other toys, combined or not with common or fine materials ... 100 kilos.	—	100·00 G
	Note.—Rough parts of wares coming under this number (merely cast, moulded, &c.) are to be taxed according to quality.		
481	Wares of non-malleable cast iron, not specially mentioned, with or without combining pieces of wrought iron, or combined with wood:—		
	(a) Rough or merely scoured, weighing:—		
	1. More than 100 kilos. each ... 100 kilos.	6·00	—
	(α) Rough ... ,,	—	5·00 G
	(β) Scoured ... ,,	—	6·00 G

* (1).—The following are included under 479 (*b*):—Garden shears, hedging shears, vine-cutting shears, tree-clipping shears, cattle and sheep shears, plate-shears, cloth-makers' shears, coarse card-cutting shears with levers, *Bauernpufer* and clasp-knives without springs, single and double grafting knives, fruit-crushers and the like, moulding and drawing knives, blades for carving knives, two-handled knives and fleshing knives, leather-dressing knives and sharping-irons, garden knives with handle and ring (firmly attached), paring knives, furriers' knives, saddlers' lunettes and crescent-knives, weavers' knives, gilders' knives with unpainted wooden handles, chopping knives over 20 cm. long in the cutting edge, mincing knives with two or more blades and over 25 cm. in length of cord (*Sehnenlänge*), skinning knives, beet-root crushers, vine-pruners, straw-cutters (forage cutters), chaff-cutters, stamp knives, machine-knives (for planing, paper, clipping, splitting, and mowing machines, straw-chopping and other chopping machines, (2).—Large knives and shears for industrial and agricultural purposes are included under No. 479 (*b*) even when they are roughly sharpened (*geplieszt*). Such cutting tools are characterised by unmistakably visible parallel lines of sharpening (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	2. More than 40 and up to 100 kilos. each .....100 kilos.	7·50	—
	(α) Rough ..... ,,	—	6·00 G
	(β) Scoured ..... ,,	—	7·50 G
	3. More than 5 and up to 40 kilos. each .....100 kilos.	8·50	—
	(α) Rough ..... ,,	—	7·00 G
	(β) Scoured ..... ,,	—	8·50 G
	4. 5 kilos. or less each ..... ,,	10·50	—
	(α) Rough ..... ,,	—	8·00 G
	(β) Scoured ..... ,,	—	10·50 G
	(b) Otherwise ordinarily worked, weighing :—		
	1. More than 100 kilos. each ....100 kilos.	14·00	14·00 G
	2. More than 40 and up to 100 kilos. each 100 kilos.	16·00	16·00 G
	3. More than 5 and up to 40 kilos. each 100 kilos.	18·00	18·00 G
	4. 5 kilos. or less each ..... ,,	22·00	20·00 G
	(c) Finely worked, weighing :—		
	1. More than 100 kilos. each ..... ,,	20·00	19·00 G
	2. More than 40 and up to 100 kilos. each 100 kilos.	25·00	22·00 G
	3 More than 5 and up to 40 kilos. each 100 kilos.	30·00	27·00 G
	4. 5 kilos. or less each ..... ,,	36·00	32·00 G
482	Art castings and other fine non-malleable cast-iron, with or without combining pieces of malleable iron, or combined with wood :—		
	(a) Rough or merely scoured .....100 kilos.	36·00	32·00 G
	(b) Otherwise ordinarily or finely worked, combined or not with other common materials .....100 kilos.	50·00	48·00 G
483	Wares of malleable (wrought) iron not specially mentioned, combined or not with wood or non-malleable cast iron :—		
	(a) Rough, or scoured or coarsely painted, weighing :—		
	1. More than 25 kilos. each ....100 kilos.	10·00	10·00 G
	2. ,, 3 and up to 25 kilos. each 100 kilos.	12·00	12·00 G
	3. ,, 0·5 and up to 3 kilos. each 100 kilos.	14·00	14·00 G
	4. 0·5 kilos. or less each ..... ,,	16·00	16·00 G
	(b) Otherwise ordinarily worked, weighing :—		
	1. More than 25 kilos. each ....100 kilos.	20·00	20·00 G
	2. ,, 3 and up to 25 kilos. each 100 kilos.	22·00	22·00 G
	3. ,, 0·5 ,, 3 kilos. each 100 kilos.	24·00	24·00 G
	4. 0·5 kilos. or less each ..... ,,	28·00	28·00 G
	(c) Finely worked, weighing :—		
	1. More than 25 kilos. each ....100 kilos.	30·00	28·00 G
	2. ,, 3 and up to 25 kilos. each 100 kilos.	32·00	32·00 G
	3. ,, 0·5 ,, 3 kilos. each 100 kilos.	36·00	36·00 G
	4. 0·5 kilos. or less each ..... ,,	40·00	40·00 G
484	†Iron wares combined with common materials 100 kilos.	40·00	38·00 G
485	†Iron wares combined with fine materials 100 kilos.	120·00	—
	(a) Nails for furniture, with shaped heads of common metals, nickelled or not 100 kilos.	—	95·00 S
	(b) Other articles included in this number 100 kilos.	—	100·00 G
	Note—Nails for furniture with gilt or silvered heads are also dutiable under this heading (S.)		
486	†Iron wares, gilt or silvered, or combined with the finest materials .....100 kilos.	240·00	—
	Toys of iron or steel, gilt or silvered, or combined with the finest materials ....100 kilos.	—	200·00 G
487	Wares of this class set with precious metals :—		
	(a) Of gold.....100 kilos.	850·00	—
	(b) Of silver ..... ,,	600·00	—

General Notes to Class XXXVIII.

1.—For the purposes of this tariff malleable (wrought) iron includes steel, soft cast iron and cast steel.

2.—"Worked" articles as opposed to "rough" are divided into three classes as regards iron wares.

These divisions are considered to be as follows so far as in the case of special numbers in this class separate degrees of working are not expressly named nor other exception fixed :—

(a) The following are considered as being *ordinarily worked*:—all articles scoured, pierced, bored, or with cut screw threads, and all articles wholly or partly filed, or with the rough cut off, or turned, sand-papered; planed, smoothed or roughly painted; and all iron parts rivetted, screwed, and subsequently put together in a similar manner, so far as they are not included under (b) and (c) by reason of further working,

On the other hand the removal of casting or moulding seams by chiselling, filing, or knocking off, smoothing broken surfaces, removing runners, knobs, &c., due to casting, and, in the case of cast-steel, roughly scouring for the purpose of testing for freedom from flaws, are not to be considered as working.

Cast steel roughly scoured for the purpose of testing for freedom from flaws, is treated as crude cast steel only when it is proved that the scoured side requires still another process before the completion of the article.

This proof may take the form :—(i.) of a defacing of the scoured side (by chiselling or by reduction of a transverse section) such that a further process of manufacture is manifestly indispensable; (ii.) of official investigation.

In the absence of proof, roughly scoured cast steel is only to be admitted as crude on the ground of permission for admittance for use in machine factories or machine workshops.

(b) The following are considered as being *finely worked*: all articles wholly or partly coated with tin, zinc, lead, copper or brass oxidised, finely coated, varnished, lacquered, painted, bronzed, or enamelled.

(c) The following are considered as being *most finely worked*: all articles polished, engraved or nickelled, or plated with copper, copper alloys, or aluminium.

So far as special regulations do not apply in the tariff, *most finely worked* articles are liable to a surtax on the duty leviable on the articles concerned of 35 per cent. for polished wares, and 50 per cent. for engraved or nickelled wares and for wares plated with copper, copper alloys, or aluminium. If in the case of the articles concerned special rates are provided for ordinary and fine working, the 50 per cent. surtax is to be calculated on the rate provided for the *fine* working.

In calculating the surtaxes in the case of conventional treatment, the duties under convention are to be taken as basis.

[*The whole of Note* 2 *is conventionalised by the Treaty with Germany.*]

† *Note to Nos.* 484-486.—Gilt or silvered iron wares, expressly named in Class XXXVIII. (iron and iron wares), and all specially mentioned articles which on account of their combination would come under one of the three above mentioned Nos., but are liable to duties of at least 38, 100, or 240 kronen per 100 kilos. respectively, will be treated according to their special numbers (G).

XXXIX.—BASE METALS & WARES THEREOF.

Raw Metals and Semi-manufactured Articles.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
488	§Base metals, crude, scrap or waste :—		
	(a) Lead, alloyed or not with antimony, arsenic, tin, or zinc .....100 kilos.	4·80	4·80 G
	(b) Tin, alloyed or not with antimony, lead, or zinc : Britannia metal	Free	—
	(c) Zinc, alloyed or not with lead or tin..100 kilos.	2·40	Free G
	(d) Copper, refined or not, electrolytic copper, cakes of rose copper, and precipitated copper	Free	—
	(e) Nickel	,,	—
	(f) Aluminium, magnesium, and inter-alloys of these metals.....	,,	Free G
	(g) Not specially mentioned	,,	—
	(h) Alloys of base metals not specially mentioned	,,	—
489	Sawn (cut) slabs, *i.e.*, slabs cut (sawn) from blocks of raw metal or metal alloy for immediate manufacture by rolling or drawing 100 kilos.	7·20	—
490	Nickel anodes ..... ,,	14·50	—
491	Sheets and plates [rolled, hammered (*gestreckt*)], not further worked :—		
	(a) Of lead .....100 kilos.	12·00	—
	(b) Of tin and britannia metal ..... ,,	9·50	—
	(c) Of zinc ..... ,,	7·20	3·60 G
	(d) Of copper, nickel, aluminium and other base metals, and metal alloys not specially mentioned, having a thickness of :—		
	1. Over 0·5 mm .....100 kilos.	19·00	19·00 G
	2. 0·5 mm. or less ..... ,,	24·00	20·00 G
492	Sheets and plates, hollowed or perforated :—		
	(a) Of lead .....100 kilos.	12·00	—
	(b) Of tin and britannia metal ..... ,,	9·50	—
	(c) Of zinc ..... ,,	12·00	—
	(d) Of copper, nickel, aluminium, and other not otherwise mentioned base metals and alloys thereof .....100 kilos.	25·00	—
493	Sheets and plates of all kinds, smoothed, polished, varnished, lacquered, nickelled, with brass or copper or other base metals, coated with designs (in colour or impressed) 100 kilos.	29·00	—
494	Sheets or plates, gilt or silvered, or plated with gold or silver.....100 kilos.	60·00	—
495	Metal drawn out (flattened out), and hammered solder for the manufacture of leaf metal 100 kilos.	21·00	—
496	Bars, rods and wire (rolled or drawn) :—		
	(a) Of lead .....100 kilos.	12·00	—
	(b) Of tin and britannia metal..... ,,	9·50	—
	(c) Of zinc :—		
	1. Bars and rods ..... ,,	7·20	3·60 G
	2. Wire ..... ,,	12·00	8·00 G
	(d) Of copper, nickel, aluminium, and other base metals and alloys thereof :—		
	1. Over 0·5 mm. in thickness ....100 kilos.	19·00	19·00 G
	Note.—Rolled bars and wire, and also strips cut from slabs and the like of the base metals and alloys enumerated under (d), for wire drawing factories, by permission and under control .....100 kilos.	12·00	—
	2. Over 0·25 mm. and up to 0·5 mm. ,,	24·00	22·00 G
	3. 0·25 mm. or less..... ,,	28·00	26·00 G
497	Bars, rods and wire, polished, varnished, lacquered, nickelled, coated with brass or copper or other base metals, with impressed designs :—		
	(a) Of lead, tin, britannia metal or zinc 100 kilos.	29·00	—
	(b) Of copper, nickel, aluminium, and other base metals and alloys thereof, of a thickness of—		
	1. Over 0·25 mm .....100 kilos.	29·00	28·00 G
	2. 0·25 mm. or less ..... ,,	36·00	34·00 G

§ Thermites are included under No. 488 (f) when they purport to be mechanical mixtures of duty-free aluminium in granular form with another duty free constituent (natural oxide), *i.e.*, iron thermite containing forge scale, manganese thermite containing ground brownspar, and ferro-titanium thermite and manganese-titanium thermite containing iserine and rutile (G).

XXXIX.—Base Metals and Wares thereof—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
498	Copper wire, cemented; wire of base metal or alloy thereof, silvered or silver-plated: all these flattened or not, but not further worked .....100 kilos.	72·00	—
	Mannheim-gold wire (copper or nickel wire covered with a coating of pinchbeck) 100 kilos.	—	60·00 G
499	Wire of base metal or alloy thereof, gilt or gold-plated, flattened or not, but not further worked, of a thickness of:—		
	(a) Over 0·5 mm. .....100 kilos.	72·00	72·00 G
	(b) 0·5 mm. or less ..... ,,	300·00	260·00 G
	Metal Wares.		
500	Pipes and cylinders, not further worked:—		
	(a) Of lead.....100 kilos.	12·00	—
	(b) Of tin and britannia metal..... ,,	9·50	—
	(c) Of zinc:—		
	1. Drawn, cast, or rolled ..... ,,	12·00	—
	2. Of sheet zinc..... ,,	28·00	—
	(d) Of other base metals or alloys thereof, weighing per linear metre:—		
	1. 1 kilo. and over .....100 kilos.	28·00	24·00 G
	2. Less than 1 kilo..... ..... ,,	48·00	43·00 G
	Note.—Pipes and cylinders further worked, engraved, with designs figured ("*façonnirt*"), nickelled, or coated with other base metals, but not gilt nor silvered, are subject, in addition to the above rates, to a surtax of .....100 kilos.	7·00	7·00 G
	In calculating the surtaxes in the case of conventional treatment, the duties under convention are to be taken as basis (G).		
501	Castings, coarse, not further worked, not ornamented, combined or not with wood or coarsely-worked parts of iron:—		
	(a) Of lead .....100 kilos.	12·00	—
	(b) Of other base metals and alloys thereof (except aluminium and nickel), weighing more than 10 kilos. each.....100 kilos.	20·00	—
502	Boilers and boilermakers' wrought wares, coarse, not further worked (except articles belonging to Class XL.):—		
	(a) Boilers of lead.....100 kilos.	12·00	—
	(b) Boilers of other base metals and alloys thereof (except aluminium and nickel); moulds merely hollowed out; forged or rolled boiler ends and fire boxes; all these weighing more than 10 kilos. each..100 kilos.	24·00	—
	Notes to Nos. 501 and 502.—Other castings, boilers and boiler makers' wrought wares, also such articles of nickel or aluminium, will pay duty as metal wares according to quality.		
503	Soft solder; bullets and small shot of lead 100 kilos.	12·00	—
504	Hard solder ..... ,,	24·00	—
505	Tin-foil and lead foil, polished, figured, coloured or lacquered; capsules for the tops of bottles, tubes and similar wares of tin, tinned lead or lead alloys.....100 kilos.	48·00	40·00G
506	Printing type (also lines, edgings and ornaments for the same):—		
	(a) Of type metal (an alloy consisting of lead, antimony and tin).....100 kilos.	28·00	25·00G
	(b) Of brass or other base metal .... ,,	50·00	50·00G
507	Wire cable of base metals or alloys thereof ,,	48·00	—
508	Sieve bottoms, metallic gauze and other wire work:—		
	(a) With less than 20 single wires in a square of 1 cm.....100 kilos.	55·00	—
	(b) Other ..... ,,	125·00	—
	Ex. 508 (a) and (b) 1. Wire-cloth, common, *i.e.*, with less than 20 warp threads in 2 cm. 100 kilos.	—	42·00G
	(2) Wire-cloth, fine, *i.e.*, with 20 or more warp threads in 2 cm.:—		
	(α) With from 20 to 40 single warp threads (inclusive) in 2 cm. .....100 kilos.	—	83·00G
	(β) Other..... ,,	—	120·00G
	Note.—Widely plaited wire wares are to be treated as other wire gauze.		
	Note.—Widely plaited wire wares are to be included under No. 508 (*G*).		
509	Metallic beads, gilt or silvered or not, children's toys, pins and needles, hooks and eyes, buckles, clasps, thimbles and other small articles of use; pens and pen tubes of base metals and alloys thereof; all these so far as they do not come under No. 520 .....100 kilos.	120·00	—
	Toys; pins and needles, hooks and eyes, buttons, buckles, clasps, thimbles, and other small articles of use; all these so far as they do not come under No. 520:—		
	(a) Toys of sheet metal, not combined with other materials .....100 kilos.	—	80·00G
	(b) Other toys, also Christmas tree ornaments, combined or not with common or fine materials .....100 kilos.	—	100·00G
	(c) Other articles included under this heading 100 kilos.	—	80·00G
510	Ornaments for men and women, neither gilt nor silvered, combined or not with common or fine materials, so far as they are not included under No. 520 .....100 kilos.	120·00	120·00G
511	†Fine fancy wares (knick-knacks and toilet articles), neither gilt nor silvered, combined or not with common or fine materials, so far as not included under No. 520 (*b*)..100 kilos.	140·00	120·00G
512	Leaf metal (imitation gold and silver leaf) 100 kilos.	130·00	—
513	Bronze powder and bronze colours .. ,,	130·00	110·00G
514	Wares, not specially mentioned, of lead or tin, or inter-alloys of these metals, combined or not with common materials:—		
	(a) Ordinarily worked.....100 kilos.	48·00	45·00G
	(b) Finely worked..... ,,	85·00	70·00G
515	Wares, not specially mentioned, of zinc and zinc alloys, combined or not with common materials:—		
	(a) Ordinarily worked.....100 kilos.	60·00	—
	(1) Architectural ornaments, cast ,,	—	45·00GS
	(2) Other ..... ,,	—	55·00GS
	(b) Finely worked ..... ,,	95·00	90·00G
516	Castings of copper and other not otherwise mentioned base metals and alloys thereof, combined or not with common material, except coarse castings belonging to No. 501:—		
	(a) Rough, filed or not, not ornamented 100 kilos.	48·00	—
	(b) Further worked or ornamented:—		
	1. Small castings weighing less than 50 grammes, and all ornamented castings .....100 kilos.	120·00	100·00 G
	2. Other castings ordinarily worked 100 kilos.	52·00	48·00G
	Note.—The above articles, finely worked, will be tariffed under No. 517 (*b*) (*G*).		
517	‡ Articles, not specially mentioned, of copper and other not otherwise mentioned base metals, or alloys thereof, combined or not with common materials:—		
	(a) Ordinarily worked .....100 kilos.	55·00	50·00G
	(b) Finely worked ..... ,,	120·00	100·00G
	"*Rachel*"-springs of base metals .. ,,	—	10·00S
518	Wares not specially mentioned of nickel, combined or not with common or fine materials .... 100 kilos.	120·00	100·00G
519	Wares not specially mentioned of britannia metal, combined or not with common or fine materials .....100 kilos.	120·00	100·00G
520	Wares of all kinds, of aluminium and alloys of the nature of aluminium, combined or not with common or fine materials:—		
	(a) For technical purposes .....100 kilos.	120·00	100·00G
	(b) Other ..... ,,	150·00	100·00G
521	*Wares of base metals or alloys thereof, combined with fine materials .....100 kilos.	120·00	—
522	*Wares of base metals or alloys thereof, wholly or partly gilt or silvered, plated with gold or silver or combined with very fine materials.....100 kilos.	240·00	—
	(a) Toys and Christmas tree ornaments 100 kilos.	—	200·00G
	(b) Other ..... ,,	—	240·00G
523	Lace, bullion, tinsel (also tinsel foil) and spun thread of base metal or alloys thereof:—		
	(a) Neither silvered nor gilt .....100 kilos.	145·00	—
	(b) Silvered or silver-plated ..... ,,	240·00	—
	(c) Gilt or gold plated ..... ,,	480·00	—
	1. Spun threads ..... ,,	—	400·00G
	2. Lace bullion and tinsel (also tinsel foil) 100 kilos.	—	480·00G
	Note—Coloured and figured (*façonnirt*) foils (*plätte*) of cemented gilt or silvered wire, also cut-foils (*schnittplätte*) of all kinds, are included under No. 523 (*G*).		
524	Imitation ("*leonisch*") wares (lace, galloons, &c.) of base metals or alloys thereof:—		
	(a) Of wire, bullion, tinsel and metal thread not gilt or silvered.....100 kilos.	260·00	—
	(b) Of wire, bullion, tinsel, and metal thread, gilt or silvered:—		
	1. Combined with silk, or set with gold or silver mounting .....100 kilos.	850·00	—
	2. Other, set or not with silver mounting ,,	700·00	—

† Articles of use, *e.g.*, coffee and tea sets, and other sets for serving meals; dishes, bottles, and table glass; sugar castors; bread baskets; sets consisting of knife, fork, and spoon; smoking and writing materials; cigar, cigarette, and tobacco boxes, ash-trays and match-holders; flat candle-sticks, lamps, and fenders, are not dutiable under No. 511, but according to their nature in other respects (*G*).

‡ The various kinds of metal-leaf included under this heading (except lead, tin, nickel, and aluminium leaf), comprise only copper leaf, Dutch gold (Dutch metal, brass-foil), Dutch silver (packfong or white metal foil), and foils of other base metals, *i.e.*, thin sheets or leaves of these metals, resembling paper, produced by rolling or hammering (*G*).

The distinction between foils and the imitation sheet gold or silver included under No. 512 is not affected by this note (*G*).

**Notes to Nos.* 521-2.—(1) Gilt or silver metal wares, expressly mentioned in Class XXXIX. (base metals and wares thereof) and all specially mentioned articles which, on account of their combination, would come under one of the foregoing numbers, but are tariffed at rates of at least 120 kronen or 240 kronen or more respectively, will be treated according to their special numbers. (2) Combination with yarns or tissues (except silk, lace, and embroidery) is without effect on the tariff classification of wares of base metals, except in so far as the tariff contains special provisions (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
525	Wares of this class so far as they are not included under No. 524 (*b*), set with mountings of precious metals:—		
	(*a*) Of gold .....100 kilos.	850·00	—
	(*b*) Of silver ..... ,,	600·00	—

General Notes to Class XXXIX.

1. The removal of casting and moulding seams by chiselling, filing, or breaking off, and the smoothing of broken surfaces, are not to be considered as working.
2. Finely worked articles are all articles painted, bronzed, lacquered, with patina ("*patinierten*") varnished, with gold colour, coated with brass, copper, nickel, or enamel, and all finely polished or in any other way finely worked metal wares.

On the other hand all metal wares otherwise worked (pierced, bored, or provided with screw threads, wholly or partly filed, turned, planed, smoothed, or plainly polished or coated with tin, zinc, lead, &c.) are to be considered as ordinarily worked.

XL.—MACHINERY, APPARATUS AND PARTS THEREOF OF WOOD, IRON, OR BASE METAL, EXCEPT THOSE INCLUDED UNDER THE CLASSES XLI. and XLII.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
526	Steam boilers: distilling, cooling, and cooking apparatus; cisterns and tanks; all these ready for use with or without the fittings belonging to them and fitted on to them:—		
	(*a*) Of iron .....100 kilos.	26·00	—
	1. Distilling, cooling, and cooking apparatus.....100 kilos.	—	24·00G
	2. Other ..... ,,	—	20·00G
	(*b*) Of iron, with component parts of base metal .....100 kilos.	32·00	30·00G
	(*c*) Of base metal ..... ,,	40·00	—
	1. Cisterns and tanks..... ,,	—	40·00G
	2. Other ..... ,,	—	32·00G
527	Locomotives and tenders, and portable engines .....100 kilos.	29·00	—
	Complete portable engines for agricultural purposes.....100 kilos.	—	21·00G
528	Steam engines and other motors not specially mentioned (except those belonging to Classes XLI. and XLII.); industrial machinery permanently combined with steam motors (steam dredgers, steam hammers, steam cranes, steam pumps, steam fire engines and the like); weighing each:—		
	(*a*) 200 kilos. or less.....100 kilos.	40·00	40·00G
	(*b*) Over 200 and up to 2,500 kilos..... ,,	32·00	32·00G
	(*c*) Over 2,500 and up to 10,000 kilos. ,,	26·00	—
	1. Steam turbines ..... ,,	—	26·00G
	2. Other ..... ,,	—	22·00G
	(*d*) Over 10,000 and up to 100,000 kilos. 100 kilos.	22·00	—
	(1) Over 10,000 and up to 50,000 kilos. 100 kilos.	—	21·00G
	(2) Over 50,000 and up to 100,000 kilos. 100 kilos.	—	19·00G
	(*e*) Over 100,000 kilos. ..... ,,	20·00	18·00G
	Notes—(1) Piston and plunger pumps, steam hammers and steam cranes, directly coupled with piston steam engines, weighing up to 50,000 kilos.....100 kilos.	—	20·00G
	(2) Water turbines weighing each 5,000 to 100,000 kilos.....100 kilos.	—	19·00S
529	Machine tools ..... ,,	24·00	—
	(*a*) Wood-working machines weighing 10,000 kilos. or more .....100 kilos.	—	13·50G
	(*b*) Wood-working machines weighing less than 10,000 kilos.; stone working machines weighing 10,000 kilos. or more .....100 kilos.	—	18·00G
	(*c*) Other machine tools ..... ,,	—	20·00G
530	Agricultural machinery and apparatus, not specially mentioned:—		
	(*a*) Steam ploughs.....100 kilos.	10·00	10·00G
	(*b*) Threshing machines ..... ,,	18·00	17·00G
	(*c*) Other:—		
	1. Of wood (*i.e.*, 75 per cent. or more of wood).....100 kilos.	17·00	15·00G
	2. Of iron ..... ,,	24·00	—
	Of iron except mowing machines 100 kilos.	—	20·00G
531	Machines for the preparation and manufacture of flax, hemp, jute, and other textile materials belonging to Class XXIII., of worsted (combed wool) and silk; also all machines for the purpose of spinning and twisting these textiles; machines with rollers for printing tissues; embroidering machines, card-setting machines..... .....100 kilos.	7·00	7·00G
532	Machines for the preparation and manufacture of cotton and also machines for spinning and twisting it, so far as they are not included in the next No.....100 kilos.	15·00	5·00S
533	Machines for the preparation and manufacture of and machines for spinning and twisting waste or carded yarn of cotton and wool 100 kilos.	15·00	14·00G
534	Weaving and knitting looms and auxiliary machinery for weaving and knitting 100 kilos.	15·00	—
	(*a*) Weaving looms and auxiliary machinery for weaving, except dressing and warping machines:—		
	1. For silk weaving .....100 kilos.	—	10·00S
	2. Other ..... ,,	—	14·00G
	(*b*) Strap, girth, and fire-hose looms ,,	—	5·00GS
	(*c*) Hosiery looms, other than those included under (*b*); auxiliary machinery for knitting; dressing and warping machines ..100 kilos.	—	10·00GS
535	Sewing and knitting machines:—		
	(*a*) Stands in pieces or not .....100 kilos.	20·00	18·00G
	(*b*) Tops, finished parts of machines (except needles) .....100 kilos.	78·00	—
	(1) Tops for flat-stitch or "*wendling*"-stitch sewing machines with one needle; and for knitting machines ....100 kilos.	—	73·00G
	(2) Tops for other sewing machines ,,	—	60·00G
	(3) Finished component parts of tops (except needles) .....100 kilos.	—	73·00G
	(*c*) Parts of machines, unfinished, of crude cast iron or not; sewing and knitting machines with stands .....100 kilos.	50·00	—
	(1) Component parts for tops not finished and ready for use, whether of crude cast iron or otherwise .....100 kilos.	—	50·00G
	(2) Sewing machines (flat-stitch or "*wendling*"-stitch) with one needle; also knitting machines with stands 100 kilos.	—	50·00G
	(3) Other sewing machines with stands 100 kilos.	—	36·00G
536	Machines and apparatus, not specially mentioned, of wood, *i.e.*, containing 75 per cent. or more of wood .....100 kilos.	18·00	15·00G
537	Machines and apparatus, not specially mentioned, of base metals, *i.e.*, containing 50 per cent. or more of base metals .....100 kilos.	40·00	34·00G
538	Machines and apparatus, not specially mentioned, other, weighing each:—		
	(*a*) 200 kilos. or less .....100 kilos.	30·00	—
	(1) Metal working machines .... ,,	—	26·00G
	(2) Other machines included in this No. 100 kilos.	—	24·00G
	(*b*) Over 200 and up to 1,000 kilos... ,,	28·00	—
	(1) Metal working machines.... ,,	—	24·00G
	(2) Other machines included in this No. 100 kilos.	—	22·00G
	(*c*) Over 1,000 kilos..... ,,	24·00	—
	(1) Over 1,000 and up to 2,000 kilos.:—		
	(*α*) Metal working machines, 100 kilos.	—	21·00G
	(*β*) Other machines included in this No. 100 kilos.	—	20·00G
	(2) Over 2,000 and up to 5,000 kilos. 100 kilos.	—	19·00G
	(3) Over 5,000 and up to 10,000 kilos. 100 kilos.	—	18·00G
	(4) Over 10,000 kilos. ..... ,,	—	16·00G
	Notes.—(1) Hydraulic rolling-presses and cotton gig-mills with rollers, with card-covering attachments, without regard to weight; also calenders weighing over 6,000 kilos.....100 kilos.	—	5·00G
	(2) Drying apparatus; paper machines with drying apparatus; paste working machines 100 kilos.	—	12·00GS
	(3) Roller looms ..... ,,	—	18·00S

Notes to Class XL.

1.—Copper and brass cylinders and plates, engraved or not, for national tissue printing and dressing factories, by permit..... Free —

2.—The tariff classification of machinery and apparatus or their component parts is not affected by the combination of such machinery &c. with other materials (*S*).

3.—Articles not specially tariffed, which could serve no other purpose than to form part of machines or apparatus, are to pay duty as "parts of machinery and apparatus" (*G*) (*S*).

Component parts of machinery or apparatus imported separately are to pay duty as the machinery or apparatus to which they belong (*G*).

The rates of duty set out in the preceding Nos. 526-538 will be applied to component parts of machinery if the necessary proof is afforded by the interested persons, when the articles are assessed for duty, of their forming part of the machine concerned. If such proof is not forthcoming, component parts of machinery and apparatus (except parts of sewing and knitting machines) will be taxed as follows:—

Component parts of wood only or containing 75 per cent. of wood (according to No. 536) 100 kilos.	18·00	15·00G
Component parts of base metals only or containing more than 50 per cent. of base metals (according to No. 537) ..100 kilos.	40·00	34·00G
All other component parts, weighing each:—		
More than 200 kilos. (according to No. 528b) .....100 kilos.	32 00	32·00G
200 kilos. or less (according to No. 528a) (*G*). .....100 kilos.	40·00	40·00G

4.—Card clothing is always to be tariffed separately under No. 467 (*G*).

5.—Component parts of machinery and apparatus not specially mentioned, which, according to their nature, belong either to No. 481 (*a*) or 483 (*a*) as the case may be, are to pay duty under these numbers if they are not worked. Machines

XL.—MACHINERY, APPARATUS AND PARTS THEREOF OF WOOD, IRON, OR BASE METAL, EXCEPT THOSE INCLUDED UNDER THE CLASSES XLI. and XLII.—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	and apparatus taken to pieces for importation are excluded from the benefits of this provision (*G*).		
	At the time of taking delivery of the machines and apparatus provided for in these classes of the tariff, which, when destined for a specified purpose, are admitted at a specially reduced rate, importers will have to deposit the difference between the general rate and the privilege rate under convention. If within one year, proof is furnished that the machine or apparatus has actually been used for the purpose required, the deposit will be returned (*S*).		
	Machines and apparatus in respect of which no specified purpose is provided for shall be admitted at the conventional rate, even though they are intended for trade (*S*).		
	XLI.—ELECTRICAL MACHINES AND APPARATUS AND ELECTRO-TECHNICAL NECESSITIES.		
539	†Dynamos and electro motors (except motors for automobiles), whether or not permanently combined with mechanical contrivances or apparatus: transformers (rotary or static convertors); weighing each:—		
	(*a*) 25 kilos. or less .....100 kilos.	72·00	50·00G
	(*b*) More than 25 and up to 500 kilos.. ,,	50·00	—
	1. More than 25 and up to 200 kilos. ,,	—	40·00G
	2. More than 200 and up to 500 kilos. ,,	—	32·00S
	(*c*) More than 500 and up to 3,000 kilos. ,,	43·00	27·00S
	(*d*) More than 3,000 and up to 8,000 kilos. 100 kilos.	36·00	25·00S
	(*e*) More than 8,000 kilos. ..... ,,	21·00	20·00GS
	Note.—In the case of tranformers no account will be taken of the oil with which they may be filled (*S*).		
540	Electrical telegraph ringing, signalling, and railway-safety apparatus: telephones and microphones; apparatus for protection from lightning (except lightning conductors); electrical calculating and measuring apparatus; weighing each:—		
	(*a*) 5 kilos. or more .....100 kilos.	120·00	120·00G
	(*b*) Less than 5 kilos. ..... ,,	240·00	—
	(1) Telephones and microphones with the lightning arrestors appertaining thereto 100 kilos.	—	140·00G
	(2) Other ..... ,,	—	200·00G
541	Switch and contact devices, mounted fuses and the like, electrical conduction apparatus; all these in holders (boxes and the like) weighing up to 250 grammes each .....100 kilos.	180·00	150·00G
542	Electrical lamps (arc, incandescent, and similar lamps .....100 kilos.	200·00	—
	Mounted glasses for electric lights.... ,,	—	120·00G
543	Electrical apparatus and electro-technical appliances (regulators, resistances, starters, and the like), not specially mentioned 100 kilos.	120·00	—
	Weighing each:—		
	(*a*) 10 kilos. or less..... ,,	—	120·00GS
	(*b*) More than 10 and up to 25 kilos. ,,	—	80·00S
	(*c*) More than 25 and up to 200 kilos. ,,	—	45·00S
	(*d*) More than 200 kilos. ..... ,,	—	30·00S
544	Cables and insulated wire for electric conduction:—		
	(*a*) With metal casing .....100 kilos.	48·00	—
	(*b*) Without metal casing, insulated by means of:—		
	1. Paper, asbestos, and other materials (except caoutchouc, gutta-percha, and textile threads).....100 kilos.	60·00	—
	2. Caoutchouc or gutta-percha.... ,,	95·00	70·00G
	3. Textile threads, combined with asbestos, paper, gutta-percha, and substitutes therefor..... 100 kilos.	145·00	—
	(α) Silk, combined or not with asbestos, paper, and the like .....100 kilos.	—	145·00G
	(β) Silk, combined with caoutchouc, gutta-percha, or substitutes therefor; and other textile threads, combined or not with asbestos, paper, and the like, or with caoutchouc, gutta-percha, or substitutes therefor.....100 kilos.	—	90·00 G
545	Accumulators with lead plates, and lead plates therefor .....100 kilos.	36·00	—
546	Electric carbons:—		
	(*a*) Carbons for lighting purposes weighing 1 kilo. or less per linear mètre ....100 kilos.	18·00	40·00G
	(*b*) Other ..... ,,	24·00	24·00G
	XLII.—VEHICLES AND VESSELS.		
	Vehicles.		
547	Carts and sledges for the conveyance of goods 100 kilos.	15·00	—
548	Carriages for passengers, not upholstered and without leather work .....each	60·00	—
549	Carriages for passengers, upholstered and with leather work .....each	180·00	—
	Note.—In the case of sledges coming under No. 548, half the duty, and under No. 549, two-thirds of the duty, is to be charged.		
550	Cycles, complete, in pieces or not; finished cycle frames, combined or not with other parts of cycles; fittings for cycles .....each	60·00	60·00G
551	Wheels for cycles, separate, finished, imported singly:—		
	(*a*) Without pneumatic tyres.....each	20·00	—
	(*b*) With pneumatic tyres ..... ,,	24·00	—
552	Cycle parts (tube-joints, forks, steering-bars, saddle-pillars, cogged wheels, pedals, valves, brakes, hubs, and gearing [in pieces or not], cycle chains, cranks, spokes with screws, bored felloes, &c.), worked, also spoke-nipples of brass for the manufacture of motor cycles 100 kilos.	190·00	180·00G
	Note.—Parts of cycles roughly moulded or forged or roughly cast (whether freed or not from the casting seams) are to pay duty according to the material of which made.		
553	Automobiles, in pieces or not (also frames, "*chassis*," including fitted motors), weighing each:—		
	(*a*) Up to 400 kilos. .....100 kilos.	150·00	—
	(*b*) Over 400 and up to 1,800 kilos. .. ,,	120·00	—
	(*c*) Over 1,800 and up to 3,200 kilos. .. ,,	100·00	—
	(*d*) Over 3,200 kilos. ..... ,,	60·00	—
554	*Motors for automobiles, imported separately, weighing each:—		
	(*a*) Up to 50 kilos. .....100 kilos.	150·00	—
	(*b*) Over 50 and up to 200 kilos. .... ,,	120·00	—
	(*c*) Over 200 and up to 400 kilos. .... ,,	100·00	—
	(*d*) Over 400 kilos. ..... ,,	60·00	—
	§ *Railway and Tramway Carriages.*		
555	Goods waggons and under frames:—		
	(*a*) Of iron.....100 kilos. gross	24·00	—
	(*b*) Of iron and wood ..... ,, ,,	19·00	—
556	Passenger carriages, not upholstered; also mail-, guards'-, and other service-vans for railways .....100 kilos. gross	26·00	—
557	Passenger carriages, upholstered, for railways; passenger carriages, upholstered or not, for tramways.....100 kilos. gross	32·00	—
	Vessels.		
558	Vessels, wooden (even if sheathed with iron or copper) .....ton	1·00	—
559	Ships of iron or other base metal; steam ships 100 kilos. of metal	14·50	—
	Note.—Navigating appurtenances (*e.g.*, sails and yards, anchors and anchor chains, cordage and small boats, will pay no extra duty so far as their quantity does not exceed what is necessary. Other fittings, including the engines of steam vessels, are subject to the duties specially laid down in the tariff.		
	XLIII.—PRECIOUS METALS, PRECIOUS AND SEMI-PRECIOUS STONES, AND ARTICLES MADE THEREOF; BULLION AND SPECIE.		
560	Gold, silver, platinum, and other precious metals, not specially mentioned, raw, also old and broken, and waste.....	Free	—

† In the case of the separate importation of component parts of the dynamos and electric motors, &c., mentioned in No. 539, those finished component parts which, on account of their construction can indubitably be recognised as forming part of such machines, may be tariffed according to that number (539), and even under sub-divisions (*b*) to (*e*), if the proof necessary for determining that these parts belong to a machine coming under the sub-heads (*b*) to (*e*) is afforded by the persons interested. If such proof be not afforded, duty will be levied under sub-heading (*a*).

Other parts of such machines, &c., to be tariffed separately, are to be treated as separately imported parts of machines under Class XL., so far as they are represented as being component parts of machinery, but otherwise according to the nature of the material.

Component parts of other apparatus and electro-technical appliances belonging to this class, so far as they are not specially mentioned, will be tariffed as the apparatus, &c., to which they belong, if they are shown by their construction to be finished parts of such apparatus, &c.; other component parts will pay duty according to the material of which made.

Electric apparatus and electro-technical appliances, not specially mentioned, weighing less than 5 kilos., with mounted electrical registering and measuring apparatus, will pay duty according to No. 540 (*b*).

* On the separate importation of parts of motors, &c., for automobiles, those finished parts which on account of their construction can indubitably be recognised as parts of such motors may be tariffed under this number, and even under the provisions of the sub-divisions (*b*) to (*d*), if the interested persons can afford the necessary proofs that such parts belong to motors included under the sub-divisions (*b*) to (*d*). Should such proof not be afforded, duty will be levied under the sub-division (*a*). Other parts of such motors to be tariffed separately are to be treated as parts of machinery, separately imported, under Class XL., so far as they are represented to be component parts of machinery; all others according to the nature of the material.

§ Carriages for electric traction may pay duty in either of the following ways, according to the desire of the persons interested:—

(*a*) If the motor is unfitted and presented for assessment separately it is to pay duty under No. 539, and the carriage under that number under which it falls on account of its nature.

(*b*) If the motor is not imported unfitted, but is connected with the carriage, then the whole is to pay that duty under which the carriage falls on account of its nature, together with an addition for every 100 kilos. of the combined weight of the carriage and motor of 8 kronen (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
561	Coins :—		
	(*a*) Of precious metals	Free	—
	(*b*) Of base metals	,,	—
	Note.—Medals and medallions without loops (eyes) are duty free if imported separately, but if several struck off the same die are imported simultaneously (as articles of trade), they are to pay duty according to the nature of the material of which made, as are also all medallions, &c., with loops (eyes).		
562	Plates, sheets, bars, and wire of precious metals :		
	(*a*) Of gold or platinum .....kilo.	5·50	—
	Plates, sheets and wire of gold..... ,,	—	2·40 S
	(*b*) Of silver, whether gilt or plated with gold or not (except wire belonging to No. 564)..kilo.	2·40	—
563	Real gold leaf and silver leaf :—		
	(*a*) Hammered silver (so called) ..... ,,	0·60	—
	(*b*) Finished silver leaf ..... ,,	1·50	—
	(*c*) Gold leaf ..... ,,	6·00	6·00 G
564	Wire of pure silver or of pure silver with a core of base metal, whether gilt or plated with gold or not, with a diameter of 2 mm. or less..kilo.	6·00	4·00 G
565	Lace bullion, tinsel, and spun thread of precious metal ; tissues, plaited work, trimmings, and other works of wire, tinsel, or thread, of such metals .....kilo.	12·00	9·00 G
566	Wares partly of precious metals, not soldered, as "*galleriein*," "*chatons*," mouldings, balls, "*ringschienen*," also sheets with designs :—		
	(*a*) Of gold and platinum .....kilo.	11·00	—
	(*b*) Of silver ..... ,,	7·00	—
	Sheets of gold, platinum, or silver, with designs .....kilo.	—	4·50 G
567	Gold wares, and other wares not specially mentioned, wholly or partly of gold or platinum, combined or not with real or imitation pearls or coral, precious or semi-precious stones, or imitation precious stones .....kilo.	30·00	24·00 G
568	Silver wares, and other wares not specially mentioned, wholly or partly of silver, whether or not gilt, or combined with real or imitation pearls or coral, precious or semi-precious stones, or imitation precious stones:—		
	(*a*) Knives and forks and spoons, also knife and fork handles weighing over 10 grammes each .....kilo.	12·00	—
	(1) Plain ..... ,,	—	8·00 G
	(2) Other ..... ,,	—	10·00 G
	(*b*) Knives and forks and spoons, also knife and fork handles weighing 10 grammes or less each .....kilo.	15·00	12·00 G
	(*c*) Diamond or pearl ornaments set in silver kilo.	30·00	—
	(*d*) Silver wares plated with gold (*double* wares) .....kilo.	30·00	10·00 G
	Other wares weighing each :—		
	(*α*) More than 1,000 grammes..... ,,	—	12·00 G
	(*β*) More than 750, but not more than 1,000 grammes .....kilo.	—	13·00 G
	(*γ*) More than 400, but not more than 750 grammes.....kilo.	—	14·00 G
	(*δ*) More than 250, but not more than 400 grammes.....kilo.	—	15·00 G
	(*ε*) 250 grammes or less ..... ,,	—	16·00 G
	Note.—Plain dishes, plates, pans, sauce tureens and champagne coolers, without regard to weight .....kilo.	—	12·00 G
569	Wares of platinum, for scientific or industrial use .....kilo.	6·00	—
570	Wares, not specially mentioned, wholly or partly of real or imitation coral or imitation pearls (except those belonging to Nos. 567 and 568) ; articles made of garnets .....kilo.	7·00	—
	Wares, not specially mentioned, wholly or partly of real or imitation coral (except those belonging to Nos. 567 and 568).....kilo.	—	4·50 G
571	Precious and semi-precious stones, coral (real or imitation), worked (polished, cut), unset ; real pearls, unset .....100 kilos.	60·00	—
	Coral (real and imitation), worked (polished, cut), unset .....100 kilos.	—	57·00 G
572	Articles made of semi-precious stones (except those belonging to Nos. 567 and 568) 100 kilos.	240·00	—

XLIV.—INSTRUMENTS, CLOCKS AND WATCHES.

* *Instruments (except those belonging to Class XLI., and Musical Instruments).*

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
573	Surgical and other instruments for medical purposes :—		
	(*a*) Of glass.....kilo.	1·20	1·20 G
	(*b*) Of other materials..... ,,	1·70	1·50 G
574	Mathematical and physical instruments.. ,,	1·70	1·50 G
	Note.—Speed-indicators are included in this number (*S*).		
575	Optical instruments :—		
	(*a*) Pince-nez, spectacles, and other eyeglasses :—		
	1. Mounted with materials other than precious metals .....kilo.	5·50	5·50 G
	2. Mounted with silver ..... ,,	7·50	—
	3. Mounted with gold or platinum.. ,,	11·00	—
	(*b*) Opera glasses, telescopes, and other optical instruments :		
	1. Mounted with materials other than precious metals or aluminium ....kilo.	4·80	—
	Opera glasses..... ,,	—	3·50 G
	2. Mounted with silver or aluminium ,,	6·00	—
	Opera glasses ..... ,,	—	5·00 G
	3. Mounted with gold or platinum.. ,,	10·00	—
	(*c*) Mountings and cases for pince nez, spectacles, and similar eyeglasses, and for other optical instruments :—		
	1. Of base metals, mother of pearl, tortoiseshell, ivory (real or imitation) kilo.	3·00	—
	2. Of other materials except precious metals .....kilo.	2·40	—
	†Photographic stand cameras without lenses .....kilo.	—	2·00
	Note.—Mountings of precious metals are to be tariffed under Class XLIII.		
576	Instruments not specially mentioned ....kilo.	1·70	—
	Talking and similar machines such as :—		
	(*a*) Phonographs, gramophones and similar instruments.....kilo.	—	0·24 S
	(*b*) All other instruments, not specially mentioned .....kilo.	—	1·50 G
577	Measuring instruments for industrial use (measures, measures with joints, compasses for measuring angles, calliper-compasses, hole gauges, wire gauges, and the like) :—		
	(*a*) Metre rods and jointed measures of wood 100 kilos.	80·00	—
	(*b*) Other..... ,,	110·00	—
578	Balances and parts thereof, except balances of precision belonging to No. 574 :—		
	(*a*) Decimal and bridge balances..100 kilos.	36·00	30·00 G
	(*b*) Other..... ,,	72·00	60·00 G

‡ *Musical Instruments.*

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
579	Pianos, grand and cottage ; harmoniums, and similar keyboard instruments, except organs 100 kilos.	110·00	70·00 G
580	Church organs ..... ,,	30·00	30·00 I
	Other organs with pipes..... ,,	30·00	—
581	Mouth harmoniums and accordions .. ,,	60·00	—
	Large accordions without ornamental mountings or ornamental (dummy) bell mouths, without regard to the material or finish of the keys .....100 kilos.	—	36·00 G
582	Musical instruments not specially mentioned 100 kilos.	24·00	24·00 G
	Mechanical musical instruments with or without cases, without regard to weight ; parts of the same .....100 kilos.	24·00	24·00 S
583	Works for grand and cottage pianos ; stops and stop plates for harmoniums....100 kilos.	48·00	Free G
584	Strings : (*a*) Strings of brass and other base metals.....100 kilos.	24·00	—
	(*b*) Steel strings ..... ,,	38·00	32·00 G
	(*c*) Gutstrings..... ,,	120·00	—
	(*d*) Strings with material plaited round 100 kilos.	120·00	—
	(*e*) Silk strings..... ,,	500·00	—
	Clocks and Watches.		
585	§Watches : (*a*) With cases of gold or gilt.. each	2·40	—
	1. With cases of gold ..... ,,	—	2·00 S
	2. With cases minor part being of gold ..... ,,	—	1·60 S
	3. With case of silver, gilt, or with gilt or plated edges, rings or knobs.... each	—	1·20 S
	4. With cases of other materials, gilt or with gilt or plated edges, rings or knobs ..... each	—	0·60 S
	(*b*) With silver cases or silvered..... ,,	1·20	—
	1. With cases of silver ..... ,,	—	1·20 S
	2. With silvered cases ..... ,,	—	0·60 S
	(*c*) With other cases..... ,,	0·70	0·60 S
586	‖Cases for watches :—		
	(*a*) Of gold or gilt ..... ,,	1·70	—
	1. Of gold .... ,,	—	1·60 S
	2. Minor part being of gold..... ,,	—	1·00 S
	3. Of silver, gilt, or with gilt or plated edges, rings or knobs..... each	—	0·50 S
	4. Of other materials, gilt or with gilt or plated edges, rings or knobs.... each	—	0·25 S

* The exemption from duty guaranteed to instruments of precision for scientific purposes by Art. XI., section 1, of the Customs Tariff Law, is granted not only to public establishments, but also in other circumstances, in trade with Treaty countries, when the applicant satisfies the appropriate officials, by means of certificates, that the imported instrument is intended for scientific work, and not for commercial purposes, or for use in any lucrative occupation or in trade (*G*).

† In the case of stand cameras with optical lenses presented for clearance on entrance, the lenses with their cases may be detached and may pay duty at the "general" rate provided for No. 575 (*b*) 1 of the Tariff ; photographic cameras without lenses, on the other hand, are dutiable at the "conventional" rate of No. 575 (*c*) (*G*).

‡ Other parts for musical instruments (except strings, single sounding boards, and metal frames for pianos) are to be tariffed as the instrument they belong to. Sounding boards and metal frames are to pay duty as the material of which they are made.

§ All pocket watches, without regard to size, are subject to the conventional rates established under this number, including those provided with striking, repeating, or alarum mechanism (*S*).

‖ Centre pieces for watch cases (so-called *carrures*) are to be treated as complete cases, even if they are imported without faces or backs (*S*).

XLIV.—INSTRUMENTS, CLOCKS AND WATCHES—continued.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	(b) Silver or silvered ..... each	0·50	—
	1. Silver ..... ,,	—	0·50 S
	2. Silvered ..... ,,	—	0·25 S
	(c) Other ..... ,,	0·25	0·25 S
587	Movements for watches, also works in the rough ..... each	0·70	0·60 S
588	Works for watches:—		
	(a) Neither silvered nor gilt .....100 kilos.	120·00	110·00 S
	(b) Silvered or gilt ..... ,,	240·00	240·00 S
589	Clocks, and works for clocks, not specially mentioned; frames for clocks; pinions with pins set in and wheels rivetted on..100 kilos.	275·00	—
	†(a) Black Forest clocks..... ,,	—	130·00 G
	(b) Frames for clocks; pinions with pins set in and wheels rivetted on..100 kilos.	—	130·00 G
	(c) Electric clocks of all kinds, except those included under No. 585..... 100 kilos.	—	240·00 S
	(d) All other articles included under this No..... 100 kilos.	—	260·00 G
590	*Clock fittings of all kinds for clocks included under No. 589..... 100 kilos.	155·00	130·00 G
591	Tower clocks and parts thereof..... ,,	40·00	—

XLV.—SALT.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
592	Kitchen salt, whether in pure condition (rock-salt, spring-salt, and sea-salt) or mixed with other materials (salt for cattle, brine), so far as such mixtures do not come under the provision of another number (by special permission only) .....100 kilos.	2·00	—
	Notes.—1. In addition to the customs duty, a licensing tax of 20 kronen per 100 kilos. of the weight paying duty is to be levied. 2. The Minister of Finance may by special permission and under control, authorise the admission, free of duty and licensing tax, of foreign salt for manufacturing and other industrial purposes, provided that under the regulations in force, home produced salt may be removed from factories in the country.		
593	Kitchen salt, chemically pure (*Chlornatrium chemice purum*), also solid spring produce containing salt for medicinal and scientific purposes, by permission and under control .....100 kilos.	22·00	—
594	Brine and mother lye, containing salt for medicinal purposes, by permission and under control.....100 kilos.	5·80	—
595	Sea water in natural condition (*i.e.*, not condensed).....	Free	—

XLVI.—CHEMICAL AUXILIARY SUBSTANCES AND CHEMICAL PRODUCTS.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
596	Primary materials (elements) specially mentioned:—		
	(a) Sulphur (in lumps and sticks), also powdered or not, and flowers of sulphur; phosphorus; metallic antimony (antimony regulus); quicksilver.....	Free	—
	Sulphur (in lumps and sticks), also powdered or not, and flowers of sulphur	—	Free I
	(b) Arsenic (metallic) .....100 kilos.	1·20	—
597	Oxides and bases, specially mentioned:—		
	(a) Caustic potash (potassium hydroxide)100 kil.	9·60	—
	Caustic soda (sodium hydroxide), solid ,,	9·60	7·20 G
	(b) Lye of caustic potash or of caustic soda ,,	4·80	—
	(c) Barium hydroxide (caustic barium): magnesia, calcined (magnesium oxide, not chemically pure).....100 kilos.	1·20	—
	(d) Barium superoxide..... ,,	12·00	—
	(e) Artificial alumina (hydrate of alumina, aluminium hydroxide) .....100 kilos.	9·60	7·00 G
	(f) Arsenious acids (arsenic trioxide).. ,,	1·20	—
	(g) Zinc white (white zinc oxide); zinc gray (gray zinc oxide).....100 kilos.	9·60	7·20 G
	(h) Artificial stannic oxide (tin ashes) ,,	14·50	7·00 G
	(i) Lead ashes ..... ,,	3·60	—
	(k) Litharge in flakes and pieces (silver and gold litharge) .....100 kilos.	4·80	4·80 G
	(l) Litharge, ground, in the form of powder; yellow and red lead .....100 kilos.	9·60	9·60 G
	(m) Carbonic acid, liquefied ..... ,,	7·20	—
	(n) Ammoniacal water, concentrated ,,	1·20	—
	(o) Spirit of sal ammoniac and of hartshorn 100 kilos.	3·60	—
	(p) Ammonia, liquid (liquefied ammoniac gas) ..... ,,	14·50	—
	(q) Peroxide of hydrogen..... ,,	24·00	—
	Note.—By the decree of April 26, 1909, it is provided that all paints and fillers containing lead must have that fact clearly and conspicuously indicated on the receptacles before they can be admitted into the country and put on the market. The decree affects the following products:—Lead ashes No. 597 (*i*), litharge in powder form, yellow and red lead No. 597 (*l*), white lead No. 602 (*d*), sulphate of lead No. 602 (*e*), colours and paints, ground or mixed with varnishes containing lead, Nos. 624 and 626.		
598	Acids: (a) Phosphoric acid, liquid	Free	—
	(b) Nitric acid; pyroligneous acid, crude 100 kilos.	1·20	—
	Hydrochloric acid ..... ,,	1·20	0·80 B
	(c) Sulphuric acid: 1. Not fumiferous ,,	2·00	1·20 G
	2. Fumiferous ..... ,,	3·00	1·80 G
	(d) Boracic acid: 1. Raw.....	Free	Free I
	2. Refined ..... 100 kilos.	7·20	Free GI
	(e) Oxalic acid (saccharic acid) .... ,,	12·00	12·00 G
	(f) Hydrofluoric acid ..... ,,	24·00	—
	Salts and other Combinations, specially mentioned		
599	Potassium, sodium, and ammonium salts, specially mentioned:—		
	(a) Fertilizing salts (potassium crude salts in their natural combination, so-called waste salts, also artificial manures made from mixtures of salts); chloride of potassium (muriate of potassium); Chile saltpetre (nitrate of sodium); raw potash ("*schlempekohle*")	Free	—
	Note.—Fertilizing salts may only be imported under the prescribed regulations.		
	Borax, raw; tartar, raw; wine lees, dried	Free	Free I
	(b) Glauber's salt (sulphate of soda), 100 kilos.	0·50	—
	(c) Sulphate of potassium; bi-sulphate (hydrosulphate) of sodium and potassium; preparation of tartar .....100 kilos.	1·90	1·90 G
	Potash (carbonate of potassium) containing up to 85 per cent. of carbonate of potassium.....100 kilos.	1·90	—
	(d) Soda (sodium carbonate), raw or crystallised ..... 100 kilos.	1·50	—
	(e) Potash containing more than 85 per cent. of carbonate of potassium.....100 kilos.	3·60	—
	Silicate of sodium, solid ..... ,,	3·60	2·50 G
	(f) Soda, calcined; silicate of sodium, liquid 100 kilos.	2·40	—
	(g) Sulphate and hydrochlorate of ammonia, sal ammoniac .....100 kilos.	3·60	—
	(h) Saltpetre (nitrate of potassium).. ,,	4·80	—
	(i) Bicarbonate of sodium and potassium; sulphate of sodium, solid; bisulphite of sodium, solid; hyposulphite of sodium, solid .....100 kilos.	7·20	—
	Refined borax ..... ,,	7·20	6·00 G
	(k) Sodium nitrite; crude manganate and permanganate of potassium and sodium; oxalate of potassium; tartar, refined; ammonium carbonate .....100 kilos.	9·60	9·60 G
	(l) Bisulphate of sodium in aqueous solution.....100 kilos.	3·60	—
	(m) Chromate of potassium and of sodium, yellow, and bichromate of potassium and of sodium, red; ammonium acetate; potassium acetate; sodium acetate.....100 kilos.	14·50	14·50 G
	(n) Ferro- and ferri-cyanide of potassium and of sodium (yellow and red blood-lye salts); ferro-cyanide of lime.....100 kilos.	20·00	—
	(o) Sulphide of potassium and of sodium, also liver of sulphur; sulphide of ammonium; chlorate of potassium and of sodium; phosphate of sodium .....100 kilos.	24·00	—
	1. Liver of sulphur, chlorate of sodium and chlorate of potassium.....100 kilos.	—	10·00 BGS
	2. Sulphide of potassium and of sodium; sodium phosphate.....100 kilos.	—	14·00 G
	3. Ammonium sulphide ..... ,,	—	24·00 G
600	Calcium, strontium, barium, and magnesium salts, specially mentioned:—		
	(a) Citrate and tartrate of lime.....	Free	Free I
	Chloride of magnesium.....	Free	—

† By "Black Forest clocks" are to be understood all those in which the clock-fittings belonging to the clock-works (except bells and chains for clock-weights) are set in a wooden frame with wooden back and side walls. The absence of the dial-plate and of the mere side walls does not affect the tariff classification (*G*).

Gilt figures and small gilt strips round the edges on metal dial-plates are without effect on the classification of such clocks. The amount of finish on the face of Black Forest clocks affects the tariff treatment only in so far as parts of the face being manufactured wholly or partly of gilt or silvered base metals may preclude the application of the "conventional" rate (*G*).

Clocks manufactured in the same way as Black Forest clocks are dutiable as clock works under No. 589, when the back as well as the side walls are absent (*G*).

The term "wooden frames for Black Forest clocks" includes not only such as have the brass-lined gimlet-holes already present, but also those that display in a greater degree combination with one or more clock-fittings (but not with works fitted together) (*G*).

* As "clock-fittings of all kinds for clocks included under No. 589" are to be regarded only the separate component parts which serve for the putting together of clock-works and clocks of the No. in question, *viz.*, levers, escapements, springs, hook-escapements, potences, frames, verges, pinions, main-springs, pendulums, clock keys and parts thereof, dial-plates with or without figures, also fittings for the control of pendulum regulators; dial-plate rims (*G*).

These component parts are distinguished from the watch-fittings of No. 588 of the Tariff, in so far as they are the same for both clocks and watches, chiefly by their larger dimensions, but partly also by being less delicately adjusted to their purpose. In cases of doubt, which cannot be settled by experts, especially in the case of component parts for small clocks and clock-works not otherwise mentioned belonging to No. 589, such doubtful fittings are to be classified under No. 588 of the Tariff (*G*).

Cases, bells, weights, weight-chains, ornamental watch-chains, also non-metallic watch and clock fittings, *i.e.*, fittings of wood, bone, glass, paper, are to pay duty according to material (*G*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	(*b*) Artificial carbonate of strontium; strontium hydroxide (caustic strontium)..100 kilos.	0·50	—
	(*c*) Chloride of lime, unrefined; fine-ground gypsum (artificial sulphate of lime); sulphide of barium, crude; carbonate of barium .....100 kilos.	1·20	—
	(*d*) Spodium (bone charcoal) ..... ,,	2·40	1·50 G
	(*e*) Chloride of lime ..... ,,	3·60	1·80 G
	(*f*) Spent lime (already used in gas works) 100 kilos.	3·60	—
	(*g*) Blanc fixe, white of baryta (artificial sulphate of barium); sulphate of magnesium (Epsom or Seidlitz salts) .....100 kilos.	7·20	—
	White of baryta..... ,,	—	5·00 G
	(*h*) Sulphite, bisulphite, and hyposulphite of lime, solid .....100 kilos.	9·60	—
	(*i*) Sulphite, bisulphite, and hyposulphite of lime in aqueous solution.....100 kilos.	3·60	—
	(*k*) Pyrolignite of lime..... ,,	14·50	—
	(*l*) Artificial calcium carbonate; artificial calcium phosphate; calcium carbide; strontium nitrate; barium chloride; barium nitrate .....100 kilos.	24·00	—
601	Aluminium, iron, chromium, nickel, and cobalt salts, specially mentioned:—		
	(*a*) Corrosive iron solutions of all kinds; sulphate of iron .....100 kilos.	1·20	1·20 G
	Zaffer, smalt, strewing smalt .... ,,	1·20	Free G
	(*b*) Alum; sulphate and hydrochlorate of alumina .....100 kilos.	3·60	3·60 G
	(*c*) Acetate and pyrolignite of alumina ,,	14·50	—
	(*d*) Iron sulphide, artificial; sesquichloride of iron, solid; nickel sulphate, also nickel ammonium sulphate .....100 kilos.	24·00	—
602	Copper, lead, zinc, and tin salts, specially mentioned:—		
	(*a*) Copper vitriol; vitriol of copper and iron mixed .....100 kilos.	3·60	3·60 G
	(*b*) Zinc vitriol ..... ,,	3·60	—
	(*c*) Verdigris ..... ,,	7·20	—
	‡(*d*) Ceruse (lead white) ..... ,,	9·60	9·60 G
	‡(*e*) Pyrolignite of lead; tin ashes (chloride of tin) and other preparations of tin; sugar of lead and vinegar of lead .....100 kilos.	14·50	12·50 G
	Sulphate of lead and lead precipitate ,,	14·50	10·00 G
	(*f*) Lithopone and Griffith's white .. ,,	24·00	10·00 G
	Nitrate of lead ..... ,,	24·00	16·00 G
	Nitrate of copper..... ,,	24·00	6·00 G
	Sulphuret of zinc white; and chloride of zinc .....100 kilos.	24·00	—
603	Sulphur, selenium, antimony, and arsenic salts, specially mentioned:—		
	(*a*) Antimony: Sulphide of carbon	Free	—
	(*b*) Sulphide of arsenic, orpiment, realgar 100 kilos.	1·20	—
	(*c*) Seleniferous deposit (from vitriol works) 100 kilos.	3·60	—
	(*d*) Chloride of sulphur ..... ,,	24·00	—
604	Organic compounds, specially mentioned:—		
	(*a*) Glycerine, crude .....100 kilos.	3·00	1·50 G
	(*b*) Glycerine, refined, *i.e.*, colourless, or coloured, free from ash .....100 kilos.	12·00	6·00 G
	†(*c*) Aniline oil; nitro-benzol; anthracine, crude; naphthaline, crude; carbolic acid, crude .....100 kilos.	3·60	3·60 G
	(*d*) "*Pyridinbasen*" ..... ,,	24·00	—
	(*e*) Cresol (cresolic acid, lye from crystalline pure carbolic acid).....100 kilos.	9·60	9·60 G
	(*f*) Creolin, lysol, and similar preparations 100 kilos.	24·00	—
	Other Chemical Auxiliary Materials and Products.		
605	Lamp-black, ground charcoal, and charcoal black (except granulated bone charcoal belonging to No. 600 (*d*) .....100 kilos.	4·00	4·00 G
606	Bistre, from soot..... .. ,,	6·00	5·00 G
	Note.—Walnut mordant is also included under this No. (*G*).		
607	Prepared blacks.....100 kilos.	15·00	14·00 G
608	Boot-polishing materials (blacking, &c.):—		
	(*a*) Black, not liquid.....100 kilos.	12·00	—
	(*b*) Other, also so-called cream for leather cleaning ..... 100 kilos.	60·00	50·00 G
609	Mastics ..... ,,	7·00	—
610	Gelatine (refined and dried animal and vegetable jelly), in powder or not; also wares made thereof.....100 kilos.	30·00	*15·00 G
611	Glue of all kinds..... ,,	14·50	9·50 GI
	Isinglass..... ,,	14·50	—
612	Albumen and albuminoids; caseum glue ,,	14·50	14·50 G
	Casein ..... ,,	14·50	14·30 I
613	Starch (also starch meal) ..... ,,	16·00	16·00 G
614	Starch glue (dextrine, leiocome, &c.), and other glue substitutes, not specially mentioned; paste, size, and similar starch containing sticking and dressing substances.....100 kilos.	18·00	—
	Gluten; shoemakers' paste..... ,,	—	16·00 S
615	Compressed yeast..... ,,	55·00	—

‡ By the decree of April 26, 1909, it is provided that all paints and fillers containing lead must have that fact clearly and conspicuously indicated on the receptacles before they can be admitted into the country and put on the market.

† *Note* 1.—Pure carbolic acid, fluid or solid, is included under No. 622; refined under No. 604 (*e*). *Note* 2.—Aniline salts also are included under No. 604 (*c*) (*G*).

* The conventional duty is not applicable to wares of gelatine.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	Note.—This duty includes the consumption surtax, to which spirits distilled from compressed lees are subject.		
616	Yeast, other than wine lees, and compressed yeast.....100 kilos.	24·00	—
	Note.—Yeast "(*Mutterhefe*") for breweries, by permission and under control	Free.	—
617	Phosphates, treated with acids (super-phosphates) ..... ,,		Free G
618	Substitutes for soap, not perfumed; polish; polishing pastes, not containing soap; starch glaze.....100 kilos.	24·00	—
619	Collodium chloroform, methyl alcohol (wood spirit), acetone, acetic acid, concentrated 100 kilos.	60·00	—
620	Ethers: (*a*) Sulphuric ether ..... ,,	145·00	—
	(*b*) Other simple or compound ethers, also œnanthic ether:—		
	1. In casks.....100 kilos.	200·00	—
	2. In other receptacles..... ,,	300·00	—
621	Liquefied gases, not specially mentioned ,,	15·00	-
622	§Chemical auxiliary materials and products, not specially mentioned .....*ad val.*	15%	15% G
	Tannin; gallic and pyrogallic acids..100 kilos.	—	24·00 S
	Note to General Tariff.—If by the use of the above valuation, a tariff rate of more than 120 kronen per 100 kilos. is incurred, then duty is to be levied at the rate of 120 kronen per 100 kilos		
	XLVII.—VARNISHES, COLOURS, PHARMACEUTICAL WARES, AND PERFUMERY.		
	Varnishes.		
623	Oil varnishes (without addition of resin, turpentine, or mineral oil):—		
	(*a*) In casks .....100 kilos.	12·00	—
	(*b*) In tin canisters, bottles, and the like ,,	24·00	—
624	*Lac varnishes (with addition of resin, turpentine, mineral oil, or alcohol).....100 kilos.	60·00	60·00 G
	Colours.		
625	†Tar dyes .. ..*ad val.*	15%	—
	(*a*) Alzarin, alzarin dye; artificial indigo	—	Free GS
	(*b*) All other; azo and sulphur dyes.....*ad val.*	—	12% G S
	Note to General Tariff.—If by the use of the above valuation a tariff rate of more than 120 kronen per 100 kilos is incurred, then duty is to be levied at the rate of 120 kronen per 100 kilos.		
626	*Colours not specially mentioned .....100 kilos.	24·00	—
	(*a*) Cylinder lac ..... ,,	—	20·00 S
	(*b*) Other ..... ,,	—	24·00 G
627	All colours in cakes, small bags, paste, tubes, bladders, cups, glasses, shells, and boxes 100 kilos.	65·00	65·00 G
628	Ink, ink powder, and sealing wax ..... ,,	24·00	—
629	Lead pencils, coloured pencils, mounted or not 100 kilos.	60·00	50·00 G
	Charcoal crayons, Indian ink, liquid or solid, drawing chalks, mounted or not ....100 kilos.	60·00	—
	Pharmaceutical Wares and Perfumery.		
630	Pharmaceutical wares, prepared, and all substances which by the inscriptions thereon, by their labels or wrappers, &c., purport to be medicines (even for animals); wadding and bandages for medicinal purposes ....100 kilos.	57·00	—
	(*a*) Plaster of paris splints, even in tins (Dr. Sahli's patent) .....100 kilos.	—	6·00 S
	(*b*) Other ..... ,,	—	57·00GS
	Note.—Pharmaceutical wares, prepared, with an alcoholic strength of more than 15% by volume, are to be treated as fixed distilled spirituous liquids.		
631	Vinegar, fats and oils, perfumed:—		
	(*a*) In packages, weighing 5 kilos. or more 100 kilos.	24·00	—
	(*b*) In packages weighing less than 5 kilos. ,,	180·00	—
632	Alcoholic aromatic essences ..... ,,	300·00	—
633	Articles of perfumery (and all substances or mixtures which by their wrappers, labels, directions for use, &c., purport to be articles of perfumery); cosmetics:—		
	(*a*) Not containing alcohol (rouge, perfumed face-powder, hair-oil, pomades, tooth paste, fumigating pastilles) .....100 kilos.	180·00	180·00 G
	(*b*) Containing alcohol..... ,,	300·00	—

§ *Notes to Conventional Tariff.* 1.—If by the application of the above *ad valorem* duty a tariff rate of more than 40 kronen per 100 kilos. is incurred, then duty is to be levied at the rate of 40 kronen per 100 kilos. *Note* 2.—When the importer declares himself ready to pay the duty of 40 kronen per 100 kilos., he is excused from producing a declaration as to the value of the goods. *Note* 3.—Crystalline sulphuric acid, anhydrid, is also dutiable under No. 622 (*G*). See note to No. 597.

* By the decree of April 26, 1909, it is provided that all paints and fillers containing lead must have that fact clearly and conspicuously indicated on the receptacles before they can be admitted into the country and put on the market.

† *Notes to Conventional Tariff.* 1.—If by the application of the above *ad valorem* rate a tariff rate of more than 45 kronen per 100 kilogs. in the case of azo and sulphur dyes or more than 25 kronen per 100 kilogs in other cases is incurred, then duty is to be levied at the rate of 45 kronen or 25 kronen per 100 kilogs. (*S*). *Note* 2.—If the importer declares himself ready to pay the duty of 45 kronen or 25 kronen respectively, he is excused from a declaration as to the value of the goods (*S*). *Note* 3.—As regards the treatment of synthetic indigo, *see* Note 2 to No. 162 (*G*). *Note* 4.—Products derived from the dry distillation of coal-tar for further use in the manufacture of tar colours, by permission and under control (*Free*).

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	XLVIII.—CANDLES, SOAP & ARTICLES OF WAX.		
634	Pitch torches .....100 kilos.	3·60	—
635	Tallow candles ..... ,,	14·00	—
636	Candles and manufactures of fats, greases, &c., not specially mentioned, of stearine, spermaceti, palmitine, paraffin, and similar fatty substances .....100 kilos.	28·00	—
637	Soap: (*a*) Common..... ,,	12·00	—
	1. Turkey-red oil ..... ,,	—	8·00 S
	2. Other..... ,,	—	9·00 GI
	(*b*) Fine, *i.e.*, perfumed or in tablets, balls, boxes or pots .....100 kilos.	36·00	36·00 G
638	Wax candles, wax torches, wax tapers, night lights .....100 kilos.	60·00	—
	(*a*) Wax candles, wax torches, wax tapers. 100 kilos.	—	28·00 I
	(*b*) Night lights combined with floats of cork, cardboard, or other materials ..100 kilos.	—	36·00 G
	(*c*) Wax and stearine matches ..... ,,	—	7·00 I
639	Wares of embossed wax ..... ,,	120·00	—
	XLIX.—EXPLOSIVES.		
640	Explosives, ordinary, such as threads dipped in sulphur, wood matches, friction paper matches; tinder, natural, soaked; tinder, artificial; touchwood (natural and artificial); touchwood paper .....100 kilos.	17·00	—
	Wooden matches ..... ,,	—	14·00 G
641	Fireworks ..... ,,	72·00	—
642	Fuses (miners' or safety fuses) ..... ,,	60·00	—
643	Cartridge cases, percussion caps, empty, not filled.....100 kilos.	100·00	—
644	Cartridges, percussion caps, with inflammable contents, ready for use (loaded or not) 100 kilos.	145·00*	—
645	Ammunition, other (for guns and rifles); blasting materials made of the component parts of gunpowder (saltpetre, sulphur, and charcoal) .....100 kilos.	145·00*	—
646	All explosives and blasting materials not included under the preceding tariff Nos. 100 kils.	60·00*	—
	L.—LITERARY AND ARTISTIC ARTICLES.		
647	Books, printed matter, also calendars with literary matter in addition, newspapers, maps (scientific), legal documents, and manuscript, printed music.....	Free	Free GS
648	Copper and steel engravings, lithographs, woodcuts, art prints in colours, and the like; all these with the exception of those productions of picture printing belonging to No. 299; photographs..... ,,		Free GIS
649	Paintings on wood or common metals, on linen or stone; original pictures and drawings on paper ..... ,,		Free I
650	Engraving plates of base metals, stone, or wood ,,		—
651	Statues (also busts and figures of animals) as well as bas reliefs and high reliefs of stone in pieces weighing more than 5 kilogs. each; also statues, busts, and figures of animals of metal or wood, not less than life size ..... ,,		Free I

Notes to Class L.

1. Books, calendars, pictures (except the products of the picture printing industry belonging to No. 299), music, &c., stitched or bound in paper, cardboard, bookbinders' linen, or leather, are to be admitted duty free under Nos. 647 or 648, as the case may be. The possible presence of clasps or fastenings of base metals (even gilt or silvered) does not affect this exemption.

The presence of gold or silver printing, or of gold or silver edges, is without effect on the tariff classification of bound books (No. 647) and of pictures (No. 648).

Books, calendars, pictures, music, &c., in bindings wholly or partly of other common or fine or of very fine materials, are to be treated according to the corresponding Nos. of Class XXIX. of the Tariff.

Bindings, portfolios, pasteboard boxes, and the like, in which books, pictures, &c., are placed or covered, will be tariffed separately according to the nature of the material, even when it is manifest that they belong to the books, pictures, &c., contained therein (*G*) (*S*)

The above does not apply to wrappings of rough cardboard, only serving for protection during transport, with or without labels, nor to cardboard covers of prayer books or devotional books, even though covered with pressed or coloured paper (*S*).

2. Children's picture sheets and other pictures of No. 299, bound, even with short letterpress, also children's picture books, are to be treated not according to No. 648, but according to the provisions of Class XXIX. of the tariff. Pictures bound in with books, even when the pictures intrinsically belong to No. 299, also illustrations inserted in the text of books, are without influence on the tariff treatment, and fall under No. 647 (*G*) (*S*).

3. Framed pictures and drawings on paper (Nos. 648 and 649) are to be tariffed according to the nature of the material of the frame. In the case of paintings in frames (No. 649), the latter will be tariffed separately according to their nature; should separation appear impossible, duty is to be paid on half the total weight according to the nature of the frame.

Nos.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
	LI.—WASTE.		
652	Animal manures; other manures, also artificial fertilizers (not made of compound salts), except superphosphates, included under No. 617; wood and coal ashes; bones; bone ashes, bone dust; extinct bone charcoal fit only for manure; Thomas' slag and other slags; shavings of horns and hoofs; blood, liquid or dried; animal sinews; waste meat for manuring purposes; residue from the manufacture of blood-lye salts (prussiate of potash); ammoniacal water (gas water) not concentrated	Free	—
	Animal manure; bone dust.....	—	Free G I
653	Bran (also almond bran); rice waste; malt germs; chaff; solid residue from the manufacture of fatty oils, ground up or not.....	Free	Free I
	Dregs, swill; exhausted beet slices	,,	—
654	Skins, husks and dregs:—		
	(*a*) Skins and husks of pressed grapes, 100 kilos.	15·00	—
	Note.—The above for the production of spirits, by permission and under control....	Free	Free
	(*b*) Other	,,	—
655	Wine lees, in the form of paste.....100 kilos.	5·00	—
	Note 1.—The above for the production of spirits, by permission and under control....	Free	Free
	Note 2.—Liquid wine lees are to pay duty as wine.		
656	Refuse from the manufacture of glass, also slag, cullet, and broken pottery; waste from sponges; glue stock	,,	—
657	Rags and other refuse for paper making, *i.e.*, linen, cotton, woollen, and silk rags, paper clippings, waste paper (written or printed), old nets, old cables and old ropes; lint (ravelled linen); hat clippings	,,	—
	Note.—Waste not specially mentioned in the tariff, and which is capable of no other use, is to be treated as the raw material from which it originated.		

GENERAL NOTES TO THE IMPORT TARIFF.

For the purpose of the classification under the tariff of wares combined with other materials (so far as such combination is not, according to the tariff to be considered as without effect, or so far as no special regulations about such combination are to be found in the tariff itself), the materials used in combination have been divided into three groups, and are distinguished in the tariff as "very fine," "fine," and "common" materials.

According to this division—

(*a*) "*Very fine*" *materials are:*—Ivory, tortoiseshell, mother-of-pearl, amber, jet (real or imitation); silk wares, lace, embroidery on textiles, artificial flowers and foliage, included under Nos. 261 and 262; prepared ornamental feathers, wig makers' wares and other wares of human hair; semi-precious stones; real gilt or silvered base metals (also iron or steel), real gilt or silvered "*leonisch*" ware or thread, or wares thereof; also wares of imitation "*leonisch*" wire or thread.

(*b*) "*Fine*" *materials are:*—Caoutchouc; leather; oil cloth not specially mentioned, waxed muslin, waxed taffetas (oiled silk), bookbinders' cloth; bone or horn; artificial materials for carving [except imitations of the materials included under (*a*): ornamented, nickelled iron or steel; finely worked (ornamented or nickelled) base metals, nickel, aluminium; meerschaum and its imitations; lava; imitation "leonisch" wire and thread; other textile wares (except those included under (*a*); rope-makers' wares included under common materials, and coarse tissues included under Nos. 207 (*a*) 1, 216 (*a*) 1, and 217 (*a*)]: materials in combination with wares of embossed wax; embroidery (not silk) on materials other than textiles.

(*c*) "*Common*" *materials are* those which are not specially mentioned under (*a*) or (*b*).

Articles mounted with precious metals are to be treated according to the special regulations in the tariff, so far as they do not possess the character of the wares included under Class XLIII

Notes to the above General Notes.

The provisions of the "General Notes to the Import Tariff" will be modified as follows in the case of the tariff treatment of toys:—

The accessories serving for the putting together of the separate component parts of toys, such as wires, hinges, cramps, twine, thread, string, little pieces of tissue, strips of paper, and the like, also insignificant accessories of fine or very fine materials, are without effect on the tariff treatment, except in the case of the wooden toys of No. 355 (*a*), which on account of such accessories, or on account of their combination with common materials, fall under No. 355 (*b*).

In accordance with the above-mentioned provision, the following therefore, for example, are without effect on the classification:—Small strips and trifling accessories of silk or lace; occasional pieces of "leonisch" wire or thread; occasional artificial flowers on dressed dolls or doll-furniture, strips of lace on the curtains of dolls' houses; small bands for the ornamentation of small figures of animals; threads, strings, and small bands for working mechanical dolls; simple cords of textile threads with tassels for children's toy trumpets, braces for toy drums, strings for the support of the separate keys of glass or metal harmonicas; small wheels of iron or metal attached to animals mounted on runners; single component parts (even though ornamented or nickelled) of iron or base metals, *e.g.*, little doors on iron cooking ranges of sheet brass, copper, &c.: small bells of nickelled sheet brass for woolly animals, leaden wheels for mechanical tin toys; strips of leather or oilcloth attached to toy horses in imitation of harness; tails and manes of textile materials or fur on toy animals; paper sheets, even stitched together, attached to boxes of bricks; also the pictures pasted on to small boxes of toys.

Birds of wood, paper, &c., with ordinary birds' feathers, are dutiable as toys in combination with fine materials.

Dolls' and dolls' heads belonging to Nos. 282 (*c*), 299, 300 (*d*), 318, 342 (*b*), 355 (*d*), 388 (*d*), 424 (*b*), 426 (*c*), 486, and 522, in combination with imitation wig-makers' wares of materials other than human hair are dutiable at 100 kronen per 100 kilos. (£2 2s. 4d. per cwt.) (*G*).

EXPORT DUTIES.

No.	Goods.	General Tariff. Kr. Heller.	Conventional Tariff. Kr. Heller.
658	Rags and other waste for paper making, *i.e.*, linen, cotton, silk, and woollen rags, also pulp (half manufactured, solid or liquid paper pulp), paper clippings, waste paper (written and printed), old nets, old cordage and old rope .....100 kilos.	9·60	9·60G
	All other wares	Free	—

* By special permission only.

BELGIUM

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MONEY, WEIGHTS AND MEASURES.—The monetary unit of Belgium is the franc = 9½d.

For weights and measures this country has adopted the metrical system.

The commercial language is French.

NOTE.—The letters n. s. m. mean "not specially mentioned."

(*In force March 1st*, 1906.)

TABLE OF IMPORT DUTIES.

No.	Goods.	Duties. Frs. C.
1	Starch and feculæ, not alimentary	Free
2	Live Animals: Bovine genus:	
	Bulls and bullocks ... kilogr. (live weight)	0 04
	Oxen and steers; and calves with milk teeth kilogr. (live weight)	0 05
	Cows and heifers ... ,, ,,	0 03
	Ovine genus:	
	Rams, ewes and wethers ... Per head	2 00
	Lambs ... ,,	1 00
	Porcine genus	Free.
	All other live animals (*a*)	Free.
	(*a*) This heading includes horses, mules and asses, bees in hives, poultry, and animals not otherwise enumerated.	
3	Arms	Free.
	Including accessories and detached parts of arms and gunstocks, furnished or not with parts of metal; pistols known as "pistolets d'artifice," used to send up rockets, are included in this number.	
4	Butter and margarine:	
	Butter, fresh and salted ... 100 kil.	20 00
	Margarine and other artificial butters ... ,,	20 00
	By margarine should be understood all substances or preparations having a similarity to natural butter and which have not been exclusively manufactured from milk.	
	By artificial butters should be understood all mixtures of comestible greases (stearine, oleine, margarine) with oil, such as artificial lard, mixtures of oleo-margarine with oil &c.	
5	Beer and other fermented beverages n.s.m. (*b*)	
	(*b*) Duties on these beverages are chargeable on the net quantities.	
	Beer: In casks ... hectol.	5 00
	In bottles ... ,,	7 00
	Other fermented beverages: (*c*)	
	In casks ... hectol.	6 00
	In bottles ... ,,	7 00
	(*c*) Including cider, mead, perry and verjuice.	
6	Wood: (*d*)	
	(*d*) In regard to wood dutiable per cubic foot, the mode of ascertaining the quantities is determined by Government.	
	Oak and walnut wood (*e*) ... cubic metre	1 00
	(*e*) Including bent oak and wood split for staves, clap-boards and cases, walnut wood for gunsmiths, also plant props of oak merely sawn on the four sides and pointed.	
	Building and cabinet-makers' wood other than oak and walnut:	
	Unbarked or not sawn ... cubic metre	1 00
	Sawn beams (*f*) ... ,,	2 00
	(*f*) By sawn beams are meant trunks of trees squared, dressed with the saw on the four surfaces.	
	Other ... cubic metre	6 00
	Planed (*g*) ... ,,	9 00
	(*g*) Including unrolled wood (*bois déroulés*).	
	Various wood:	
	Poles and pieces of unbarked and unsawn wood having a circumference of less than 75 centimetres at the thickest end; Dyers' poles, barked, sawn into lengths and with the ends slightly planed (*h*) cubic metre	1 00
	(*h*) Pieces of wood, unbarked or not sawn, of less than 1 metre 90 centimetres in length, shall be admitted free of duty, on condition it be proved to the satisfaction of the Administration that the wood has arrived at, and is being used in, the manufactories of paper, pulp and wood fibres to which it was consigned.	
	Other wood (*a*)	Free.
	(*a*) Including, more especially, wood other than oak and walnut, split for staves, clap-boards, or cases; also firewood, hoops, hoop-wood, willows for hoops, osiers, switches and rods.	
	Manufactures of wood:	
	Brooms, common	Free.
	Casks, fitted together or in shooks:	
	Of oak ... 100 kil.	5 00
	Of other wood ... ,,	2 00
	Other manufactures (*b*) ... 10% *ad val.*	
	(*b*) Articles not coming under a more favourable number of the tariff and not belonging to goods included in *Smallwares* and *Hardware*, or in *Furniture* and *Household articles*, wooden beading, gilt, silvered or bronzed, is dutiable according to this sub-division.	
7	Candles (*c*) ... 100 kil.	10 00
	(*c*) Including tallow and wax candles and ball tapers.	
8	Cocoa: In beans; cocoa peels and butter	Free.
	Prepared (*d*) ... 100 kil.	30 00
	(*d*) This denomination includes crushed or prepared cocoa, chocolate in tablets, pastilles, pralines, bonbons, &c.; racahout, as well as all preparations containing cocoa, more especially biscuits manufactured with cocoa, flour mixed with cocoa, &c.	
9	Coffee: Not roasted	Free.
	Roasted ... 100 kil.	10 00
10	Caoutchouc: Raw	Free.
	Manufactured (*e*) ... 10% *ad val.*	
	(*e*) Articles not coming under a more favourable number of the tariff and not belonging to goods included in *Smallwares* and *Hardware* or in *Furniture* and *Household articles*.	
	From and after November 1, 1913, the import duties on the under-mentioned goods are fixed as follows:	
Ex 10.	Manufactures of rubber hereinafter specified:	
	Rubber tyres for vehicle wheels (1):	
	(1) Including tyres of rubber combined with other materials, the rubber predominating in weight.	
	Solid tyres ... 100 kil.	65 00
	Pneumatic tyres:	
	Covers (2) for automobiles and motor cycles:	
	With studded leather band ... 100 kil.	130 00
	Other ... ,,	116 00
	Covers (2) for other vehicles, weighing each:	
	Less than 600 grammes ... ,,	90 00
	600 grammes or more ... ,,	60 00
	(2) Detached parts of covers (treads, protectors, &c.), composed mainly of rubber are to be treated as complete covers.	
	Inner tubes:	
	For automobiles and motor cycles ... 100 kil.	170 00
	For other vehicles (3) ... ,,	150 00
	(3) Including complete single tube pneumatic tyres ("boyaux" or "tubes") for racing cycles, composed of a cover and an inner tube combined.	
11	Printing type	Free.
12	Ashes, including furnace, salt and soap works ashes	Free.
13	Coal, coke, charcoal and turf	Free.
14	Alimentary preserves:	
	Preserves with spirits (*f*) ... 100 kil.	225 00
	(*f*) Including preparations containing at the same time alcohol and sugar.	
	Preserves with sugar (*g*):	
	Containing 20% of sugar or less ... 100 kil.	12 00
	,, more than 20% and up to 50% of sugar 100 kil.	20 00
	Containing more than 50% of sugar (*h*) ... ,,	30 00
	(*g*) This category embraces biscuits, bon-bons, cakes merinques and pastry not specially provided for; sugar plums, barley sugar and apple sugar sticks and tablets; pastilles and other sweetmeats of that description, drops, marshmallow, jujube and other sugared pastes; licorice juice mixed with sugar (licorice paste); candied or preserved fruits, marmalades, jellies, jams and fruit pastes; whole or split fruits, preserved with sugar; fruit peels, vegetables, plants and roots, candied or preserved with sugar; sugared fruit juices and lemonades containing less than 8% of alcohol; sugared pharmaceutical preparations containing no toxic or poisonous principle, also all other preparations n. s. m., even non alimentary, containing saccharine substances.	
	(*h*) In addition to products containing more than 50% of sugar, the following goods, whatever be their saccharine richness, are also included in this class—namely: dragées, macaroons, marzipans, nougat, cakes and other preparations containing almonds and sugar; artificial honey (admixture of sugar and common honey or glucose); materials for colouring beer and spirits (Crutolicolour, vegetable colourine, colourigen and other like products); whole or split fruits preserved in their natural state or with sugar, imported in boxes, bocals and other receptacles, weighing 3 kilogrammes or less (aggregate weight of receptacle and contents).	
	Vegetables preserved in tins or bottles ... 100 kil.	15 00
	Preserves, other (*a*) ... ,,	12 00
	(*a*) This category more especially includes preserves and preparations n. s. m. with vinegar; non-sweetened fruit juices containing less than 8% of alcohol (with the exception of pure barberry juice, which is classed under dyes and colours); licorice juice; cheeses other than common cheeses, soft and white; biscuits without sugar (with the exception of ship biscuits and other preparations of pure flour, which are dutiable as bread, under the head of *Cereals, other, and their products*); whole or split fruits preserved in their natural state imported in boxes, bocals or other receptacles weighing more than 3 kilogrammes (aggregate weight of receptacle and contents).	

No.	Goods.	Duties. Frs. C.
	This denomination likewise includes waters distilled from fruits, plants, flowers, leaves or other parts of plants unsweetened, and not containing more than 5% of alcohol; those containing no alcohol or only some trace of alcohol shall be treated as *Drugs* and enter duty free.	
15	Cordage (*b*)	Free.
	(*b*) Cord and twine less than two millimetres in diameter are classed as *Yarn*, according to kind.	
16	Cream and milk, intended either for the manufacture of margarine or other artificial butters or for the manufacture of condensed milk or lacteous flour:	
	Cream ... hectol.	10 00
	Milk ... ,,	2 00
	Other (*c*)	Free.
	(*c*) The admission free of duty of cream and milk imported in larger quantities than 10 and 50 litres, respectively, shall be subordinate to such justifications and measures deemed necessary by the Minister of Finance to prevent fraud.	
17	Alimentary articles not specially classed (*d*)	Free.
	(*d*) Under this number are included: Alimentary fecula; flour other than that proceeding from the grinding of grain and cereals; peas, lentils, beans, haricots, horse-beans and vetches; salt, raw or refined; common cheeses, soft and white; eggs; vegetables of all kinds, fresh or dried (even preserved when imported otherwise than in tins or bottles and prepared with the aid of substances exempt from Customs and Excise duties); potatoes; chicory roots, green or dried; mushrooms and morels, except in boxes.	
18	Rags, of all kinds	Free.
19	Drugs	Free.
	The following articles, more especially, are classed as *Drugs:* Agaric; aloes; yellow amber; star anise and green anise; juniper and bay berries; benzoin; medicinal wood; crude or refined camphor; Spanish flies; cascarilla bark; cassia fistula; castoreum; chicory; glue and isinglass; colocynth; hartshorn; cream and crystal of tartar; drugs not specially classed; ice; waters distilled from plants, flowers, leaves or other parts of plants containing no alcohol or only some trace of alcohol; spring and mineral waters, natural or artificial, aërated or not; lemon or orange peel and ginger, not candied; essence or extract of caoutchouc; gums, n.s.m.; grocers' oils; manna; rose dregs; musk; opium; cinchona barks and extracts of; rhubarb; sarsaparilla; dragon's blood; senna and wine tartar.	
20	Packages which have been used and which are not the object of a commercial transaction	Free.
21	Manures	Free.
22	Groceries: Prepared mustard ... 100 kil. (gross)	12 00
	Saffron ... 100 kil.	500 00
	Truffles ... ,,	300 00
	Other groceries (*a*)	15% *ad val.*
	(*a*) Including, more especially, cardamon, cinnamon, cumin, pepper, pimento, soy, vanilla, and other prepared spices and sauces.	
Ex 22	From and after Jan. 1, 1912, the import duties on the undermentioned goods are fixed as follows:	
	Spices hereinafter specified:	
	Cinnamon (1) ... 100 kil.	18 00
	(1) Following are included under this denomination: Fine cinnamon, called Ceylon cinnamon; common cinnamon, called Chinese cinnamon; cassia lignea (bark of the Laurus malabathrum); bark of old cinnamon-tree trunks designated under the names of *scavisson*, *escavisson* or dull cinnamon, also the bark of various other aromatic laurel trees, used for the same purposes as cinnamon. Ground cinnamon is subject to the same duty as bark cinnamon.	
	Cardamons ... 100 kil.	75 00
	Cloves (2) ... ,,	20 00
	Clove stems ... ,,	7 00
	(2) Fruit or mother cloves assimilated to cloves, ground or powdered cloves are also dutiable as whole cloves.	
	Mace ... 100 kil.	60 00
	Nutmeg (3) ... ,,	20 00
	(3) Unshelled or shelled.	
	Pimentos (4) ... ,,	10 00
	(4) This category includes: 1. Products designated under the names of Jamaica pepper, Tobago pepper, crowned pepper (*giroflee*), pepper and allspice (fruits produced from the trees of the genus Pimenta); 2. Pimento proper or garden coral (*corail des jardins*) [fruit of the Capsicum annum], also pepper of other varieties of the Capsicum annum having the pungent flavour and qualities of the garden coral (these products being designated under the names of Guinea pepper, Cayenne pepper, Brazil pepper, Spanish pepper or paprika, *poivron*, *piment enragé*, &c.). These goods are dutiable without any tare allowance for the immediate containers, such as bottles, boxes, jars, &c.	
	Pepper (5) ... 100 kil.	20 00
	(5) This denomination includes the fruits of the various kinds of the pepper-tree (Piper). Ground or powdered pepper is dutiable as berry pepper sauces:	
	Imported in barrels ... 100 kil.	6 00
	Imported otherwise (6) ... ,,	35 00
	(6) These goods are dutiable without any tare allowance for the immediate containers, such as bottles, boxes, jars, &c.	
	Vanilla (7) ... 100 kil.	350 00
	(7) Including *vanillon* (a Mexican or West Indian variety of vanilla).	
	From and after Jan. 1, 1914, the duties on the undermentioned goods in Ex. 22 are fixed as follows:	
	Groceries:	
	Laurel leaves ... 100 kil.	4 00
	Groceries, not specially mentioned (1) ... ,,	10 00
	(1) These goods are dutiable without deduction of tare for the immediate receptacles, such as bottles, boxes, jars &c., in which they are sold in retail trade.	
23	Nets and other utensils for maritime fishing (*b*)	Free.
	(*b*) Other nets pay according to kind.	
24	Yarns: Cotton yarns, single or twisted:	
	Unbleached and bleached, measuring to the ½ kilogram of single yarn:	
	20,000 metres or less ... 100 kil.	10 00
	From 20,000 to 40 000 metres ... ,,	15 00
	From 40,000 to 65,000 metres ... ,,	20 00
	More than 65,000 metres ... ,,	5 00
	Dyed or warped, measuring to the ½ kilogram, of single yarn:	
	20,000 metres or less ... 100 kil.	15 00
	From 20,000 to 40,000 metres ... ,,	20 00
	From 40,000 to 65,000 metres ... ,,	25 00
	More than 65,000 metres ... ,,	5 00
	Yarns of cotton mixed with at least 20% of wool, the cotton predominating in weight ... 100 kil.	5 00
	Woollen yarn: Carded ... ,,	5 00
	Combed (*c*)—Single:	
	Not dyed ... ,,	15 00
	Dyed ... ,,	20 00
	Twisted: Not dyed ... ,,	20 00
	Dyed ... ,,	25 00
	(*c*) Including woollen yarn called "mixed yarn."	
	Yarns of flax or other vegetable fibres not specially classed	Free.
	Yarns of goat, alpaca, llama, vicuña and camels' hair ... 100 kil.	5 00
	Yarns of hair not specially classed	Free.
	Yarns of silk not prepared for retail sale (*a*)	Free.
	(*a*) Including yarns of floss silk.	
	Yarn prepared for retail sale (*b*):	
	Cotton yarn measuring more than 65,000 metres to the ½ kilogram ... 100 kil.	10 00
	Other, of all kinds (*c*)	8% *ad val.*
	(*b*) This class comprises yarns on spools, bobbins, small skeins, cards, or in any other form for retail sale.	
	(*c*) Including silk yarn prepared for retail sale.	
Ex 24	From and after Oct. 1, 1912, specific duties as shown will be levied on the goods enumerated in ex 24:	
	Thread and yarn prepared for retail sale:	
	Cotton, measuring not more than 65,000 metres to the ½ kilogram:	
	Mercerized ... 100 kil.	70 00
	Not mercerized ... ,,	50 00
	Woollen ... ,,	55 00
	Linen and ramie:	
	Unbleached ... ,,	30 00
	Bleached or dyed ... ,,	40 00
	Silk ... ,,	360 00
	Floss silk and artificial silk ... ,,	230 00
	Hemp and other, not specified ... ,,	20 00
25	Fruits: Apples, fresh	Free.
	Almonds ... 100 kil.	35 00
	Bananas (*d*) ... ,,	5 00
	(*d*) Including bananas in bunches or picked from their stalks.	
	Lemons, oranges and figs ... 100 kil.	9 00
	Prunes: Imported in casks of at least 180 kilogs. or in sacks of at least 80 kilogs. gross weight, without interior packages ... 100 kil.	15 00
	Imported otherwise ... ,,	25 00
	Raisins ... ,,	25 00
	Fruits not specially classed—Fresh:	
	Pineapples ... ,,	30 00
	Grapes (including crushed grapes imported in receptacles of less than 400 kils. gross weight, and grape cake ... 100 kil.	30 00
	Crushed grapes, imported in receptacles of 400 kilogrammes or more gross weight (aggregate weight of receptacle and goods) ... 100 kil.	15 00
	Other (*f*):	
	Imported in cases, boxes, bocals, baskets, or other packages of a weight of 3 kils. or less ... 100 kil.	30 00
	Imported otherwise ... ,,	12 00
	(*f*) Including fruits preserved otherwise than in their natural state or with sugar or alcohol.	
	Dried	10% *ad val.*
Ex 25	On and after July 1, 1911, specific duties as shewn will be levied on dried fruits enumerated in ex 25:	
	Apricots ... 100 kil.	12 00
	Dates, comestible:	
	Imported in boxes, small cases, baskets, or other packages weighing 10 kilos. or less (combined weight of contents and receptacle) ... 100 kil.	8 00
	Imported otherwise ... ,,	2 50
	Dates destined exclusively for distillation or for the manufacture of vinegar ... 100 kil.	1 40
	NOTE.—Importers must prove to the satisfaction of the Customs that the dates are actually destined for the purposes indicated.	
	Chestnuts (without their prickly husk) ... 100 kil.	2 50
	Hazelnuts (in the shell) ... ,,	7 00
	,, (shelled) ... ,,	14 00
	Walnuts (in the shell) ... ,,	5 00
	,, (shelled) ... ,,	10 00
	Brazil nuts ... ,,	7 50
	Cocoanuts (in the shell or partly stripped of their fibrous husk) ... 100 kil.	2 00
	Kernels of apricots, peaches and plums ... ,,	10 00

No.	Goods.	Duties. Frs.	C.
	Apples:		
	Peeled (including apples in slices, quarters or pieces) ....100 kil.	9	00
	The same unpeeled .... ,,	3	00
	Cores and peel (excluding cores and peel destined for distillation)....100 kil.	1	50
	From and after Jan. 1, 1914, specific duties as shewn will be levied on the following dried fruits which are included in Ex. 25:		
	Peaches and other stone fruits not specially mentioned ....100 kil.	12	00
	Pistachio nuts .... ,,	50	00
	Pears and other pipped fruits not specially mentioned:		
	For the table (comprising fruits for table use proper, for pastry or for confectionery) ....100 kil.	12	00
	Other .... ,,	3	00
	NOTE.—This last category comprises fruits destined for the manufacture of syrups and for other industrial uses. It must be proved to the satisfaction of the customs that the fruits declared under this heading are actually destined for the purpose indicated.		
	All other dried fruits not specially mentioned..100 kil.	5	00
26	Cereals and their products:		
	Oats .... ,,	3	00
	Flour: Of oats .... ,,	4	00
	Other (*g*) .... ,,	2	00
	(*g*) Including semolina.		
	Malt.... ,,	1	50
	Malt extracts for industrial purposes shall, upon previously being denatured, be exempt from import duty.		
	Alimentary pastes (vermicelli, macaroni, Italian pastes, &c.)....100 kil.	4	00
	Cereals, other, and their products (*h*)	Free.	
	(*h*) This category, more especially, comprises: rice of all kinds; wheat; husked or unhusked spelt, meslin, rye, maize, buckwheat; barley, pearled barley, bran and bread.		
27	Wearing apparel, linen, and ready made articles of all kinds (*i*):		
	(*i*) This number more especially comprises all articles of clothing and body, bed and table linens, made up wholly or in part.		
	Linen (*Lingerie*) of all kinds (*a*):		
	Simply sewn, neither ornamented nor embroidered (*b*)* 15% *ad val.*		
	Other, of all kinds ....18% *ad val.*		
	(*a*) Including collars and cuffs of linen.		
	(*b*) Including linen furnished with cords or tapes not having the character of ornaments, and also linen simply plaited or furnished with plaits of the same tissue as that from which the article is made.		
	Hats of all kinds not trimmed (*c*) ....10% *ad val.*		
	(*c*) Including hat shapes, whether prepared or sized or not, for men and women.		
	Hats of all kinds trimmed:		
	For women:		
	Simply sewn, neither ornamented nor embroidered....15% *ad val.*		
	Other, of all kinds:		
	Of silk....20% *ad val.*		
	Not specially mentioned ....18% *ad val.*		
	For men....13% *ad val.*		
	From and after Oct. 1, 1912, specific duties as shown will be levied on the following articles:		
	Caps, casquettes and berets:		
	Of silk ....each	0	40
	Of pure wool .... ,,	0	20
	Other .... ,,	0	12
	Clothing for women:		
	Simply sewn, neither ornamented nor embroidered....15% *ad val.*		
	Other, of all kinds:		
	Of silk (*d*)....20% *ad val.*		
	Not specially mentioned ....18% *ad val.*		
	(*d*) Including clothing of silk pure or mixed with other textiles, the silk predominating in weight. As pure or mixed silk clothing shall be solely considered clothing of which the outside chiefly consists of pure or mixed silk, irrespective of the lining and ornaments of pure or mixed silk.		
	Clothing for men:		
	Of wool (*e*) ....13% *ad val.*		
	Other, of all kinds ....15% *ad val.*		
	(*e*) Including clothing of wool pure or mixed with other textiles, the wool predominating in weight.		
	Hosiery ....15% *ad val.*		
	Articles made up wholly or in part, not comprised amongst those enumerated above (*f*) ....15% *ad val.*		
	(*f*) Including coverings of tissue which after the process of weaving have been worked up in addition to the ordinary hemming.		
Ex 27	On and after September 1, 1913, specific duties as shown will be levied on the goods enumerated in ex 27:		
	WEARING APPAREL, LINEN, AND MADE-UP ARTICLES OF ALL KINDS:		
	Hosiery (1):		
	(1) By Hosiery is understood any article of clothing knitted or crocheted by hand or made on stocking frames, except wares coming under the head of "lace," and meshed hosiery tissues in the piece, not cut for a special purpose and not worked up in any way.		

* According to the treaty with Austria-Hungary, underclothing of linen tissue with open-worked hem, machine made, without other ornament or embroidery, is included in this class.

No.	Goods.	Duties. Frs.	C.
	Wares consisting of non-elastic meshes, and, in particular, wares manufactured in net style, *i.e.*, with wide square meshes knotted at the four corners, are not included under the heading of Hosiery.		
	In determining the kind of textile regulating the classification of hosiery, no account is to be taken of the materials which, entering into the foundation stuff, do not represent more than 5% of its weight; nor is any notice to be taken of the kind and weight of the linings (notably, the linings of gloves and mittens), edgings, cords, tapes, belts, ribbons, passementerie, lace, embroidering or brocading threads, *i.e.*, of all tissues, threads, and accessories employed as trimming or ornament, and which are independent of the foundation stuff, except, however, sewn-on fringes.		
	In applying the present provisions respecting hosiery, goat-hair, alpaca, llama, vicuña and camel-hair are to be assimilated to wool, and floss silk and artificial silk to silk.		
	As regards articles of hosiery subject to different rates of duty according as they are, or are not, ornamented, the following rules are to be observed:—		
	The following are considered as articles *without ornaments*:		
	(A) All *plain* articles, without patterns, and all *figured* articles, in which the pattern is produced on the same machine as that which makes the foundation stuff at the same time as the latter.		
	(B) All articles furnished with added ribbons, passementerie or other ornaments (except guipure and lace) of any material of a value equal or inferior to that of the foundation stuff, or furnished with ordinary accessories necessary for the use of the articles (such as: stitching [*piqûres*], hems, buttons, sewn button-holes, hooks, buckles, binding intended to prevent the fraying of the stuff, neckbands, ribbons and cords for fastening up, waistbands, belts of leather &c.), whatever be the material of which such accessories are composed.		
	The following articles are considered as *unornamented*:		
	(*a*) Shawls, scarves and fichus furnished with fringes, even sewn on;		
	(*b*) Cotton gloves simply furnished with cotton or silk points (*baguettes*), embroidered by chain stitch or otherwise, except the same gloves with non-rectilineal points (*baguettes*) of silk;		
	(*c*) Gloves, mittens, stockings, socks, and other articles simply open-worked, either with regular spaces or with spaces forming a design, provided that the spaces are not produced by the use of a thread of special effect independent of the continuous thread constituting the foundation stuff;		
	(*d*) Underclothing of cotton or of wool simply furnished with common lace (*dentelles-tirettes*), not having the character of ornaments.		
	The following are considered as articles *with ornaments*:		
	(A) All articles furnished with chain stitch or other embroideries (except cotton gloves with embroidered gussets points (*baguettes*), which are to be considered as without ornaments under letter (*b*) above), as also articles furnished with patterns produced by the use of a thread of special effect independent of the continuous thread constituting the foundation stuff;		
	(B) All articles furnished with guipure or lace (except underclothing of cotton or wool referred to in letter (*d*) above), without regard to the nature of the material of which the guipure or lace is composed:		
	(C) All articles furnished with ribbons, passementerie or other trimmings not coming under the category of ordinary accessories necessary for the use of the articles, when such trimmings are of a material of higher value than that of the foundation stuff.		
	Knitted articles with the addition of leather or of ordinary tissues are to be dutiable as hosiery, according to kind, when the knitting constitutes the principal portion in regard to the surface occupied externally by the different materials occurring in the articles present.		
	Hosiery tissues cut out for the manufacture of gloves or mittens, but not sewn, are to be dutiable as *Hosiery articles not specially mentioned*, according to kind.		
	Hosiery of cotton (2):		
	(2) Cotton hosiery includes articles of pure cotton or of cotton mixed with other textile materials [except silk], the cotton predominating in weight:		
	Gloves and mittens of pure cotton, weighing per doz. pairs:		
	More than 300 grammes:		
	Unornamented ....100 kil.	200	00
	Ornamented.... ,,	300	00

No.	Goods.	Duties. Frs. C.
	300 grammes or less:	
	Unornamented .....100 kil.	300 00
	Ornamented ..... ,,	450 00
	Stockings and socks, weighing per doz. pairs:	
	More than 700 grammes:	
	Unornamented .....100 kil.	120 00
	Ornamented..... ,,	180 00
	700 grammes or less:	
	Unornamented ..... ,,	140 00
	Ornamented ..... ,,	210 00
	Underwear (3), weighing per doz. articles: Including, in particular, drawers, vests, shirts and chemises, boléros, corset covers "*guimpes*," combinations, jerseys, sleeved waistcoats called "*gilets de chasse*," under waists and petticoats, bathing costumes &c.:	
	More than 3 kilos. 500 grammes.:	
	Unornamented .....100 kil.	55 00
	Ornamented..... ,,	80 00
	3 kilos. 500 grammes and less:	
	Unornamented ..... ,,	100 00
	Ornamented ..... ,,	125 00
	Articles not specially mentioned (4): (4) Including, in particular, gloves of cotton and wool, cotton predominating, shawls, scarves, fichus, capes, outer waists, petticoats and skirts &c.:	
	Unornamented .....100 kil.	110 00
	Ornamented..... ,,	160 00
	Hosiery of wool (5): (5) Woollen hosiery includes articles of pure wool or of wool mixed with other textile materials (except silk), the wool predominating in weight. This treatment is also to be applied to articles composed in equal quantity of wool and of another textile material (except silk):	
	Gloves and mittens, ornamented or not, weighing per doz. pairs:	
	More than 100 grammes .....100 kil.	210 00
	400 grammes or less ..... ,,	260 00
	Articles not specially mentioned:	
	Of pure wool:	
	Unornamented ..... ,,	150 00
	Ornamented ..... ,,	200 00
	Of wool mixed with other textile materials, except silk:	
	Unornamented .....100 kil.	120 00
	Ornamented..... ,,	160 00
	Hosiery of pure silk (6): (6) Articles composed entirely of silk or containing at least 95% of silk are to be regarded as "*Hosiery of pure silk*":	
	Gloves and mittens, ornamented or not..100 kil.	1,100 00
	Articles not specially mentioned:	
	Unornamented ..... ,,	650 00
	Ornamented ..... ,,	850 00
	Hosiery mixed with silk (7): (7) Hosiery mixed with silk includes articles containing silk in a proportion greater than 5% but less than 95% of their weight, also hosiery containing silk and 50% or less of indiarubber:	
	Gloves and mittens, ornamented or not..100 kil.	450 00
	Articles not specially mentioned, containing:	
	Up to 20% of silk:	
	Unornamented .....100 kil.	200 00
	Ornamented ..... ,,	300 00
	More than 20% of silk:	
	Unornamented ..... ,,	400 00
	Ornamented ..... ,,	500 00
	Other hosiery (8): Other hosiery includes all articles not coming under any of the preceding categories, and, in particular, wares of linen, ramie, *béraudine* (ligneous turf) &c., yarns, mixed or not with cotton or wool, as well as hosiery of all kinds (except that mixed with silk) containing indiarubber in a proportion not exceeding 50% by weight:	
	Unornamented .....100 kil.	140 00
	Ornamented ..... ,,	180 00
28	Oils (*g*)	Free.
	(*g*) Including olive, colza, rape-seed, palm-kernel (palm nut oil, copra oil) and palm oil (copra) and other vegetable oils except those comprised in *perfumery* or *drugs*.	
29	Scientific instruments and apparatus (*h*)	Free.
	(*h*) Instruments, optical, mathematical, of observation and of precision; surgical instruments; physical and chemical instruments for laboratories. Photographic instruments and apparatus constructed specially for scientific research (astronomy, meteorology, micrography, &c.) are included under the heading scientific instruments and apparatus; this number also includes apparatus known as "Depression indicators" used in controlling the air pressure in boiler furnaces or in controlling the ventilation in mines, whether or not imported in wooden boxes or cases.	
30	Musical instruments .....10% *ad val.*	
31	Yeast or leaven .....100 kil.	10 00
32†	Alcoholic liquids (*a*): (*a*) The duties on distilled beverages apply to the net quantities, without prejudice to the rates, if any, chargeable in respect of the alcoholic strength.	
	Brandies of all kinds:	
	In casks, of 50° strength or less, of Gay-Lussac's alcoholometer, at a temperature of 15° centigrade (*b*) .....hectol.	225 00
	In casks, for every degree above 50° (*b*) .... ,,	4 50
	In bottles, irrespective of strength ..... ,,	450 00
	(*b*) The duties on brandies of all kinds in casks shall be calculated per degree and per tenth of a degree, fractions inferior to one-tenth of a degree shall be neglected.	
	Liqueurs, irrespective of strength (*c*) .....hectol.	450 00
	(*c*) All brandies having been prepared in any manner shall be considered as liqueurs. Prepared brandies, other than absinthe preparations, imported otherwise than in bottles, the real alcoholic strength of which does not exceed by more than 2° the apparent alcoholic strength, may, however, be admitted as brandies of all kinds, in casks, provided the importer declares, in addition to the apparent degree, the real degree of strength, which shall serve as a basis for calculating the duties. Liqueurs shall further include beverages manufactured from dried fruits (raisins, dates, figs &c.), with or without addition of grape juice, and beverages manufactured from alcohol, water, sugar, colouring substances &c. with or without addition of fruit juice, exceeding 15° alcoholic strength by Gay-Lussac's alcoholometer at the temperature of 15 degrees centigrade; also natural or artificial essences (extracts or bouquets) destined for the preparation of brandy or liqueurs, containing alcohol, such as essence of cognac, of gin, of rum, &c.	
	Beverages manufactured from dried fruits (raisins, dates, figs, &c.) with or without addition of grape juice, and also beverages manufactured from alcohol, water, sugar, colouring substances &c. with or without addition of fruit juice, not exceeding 15° alcoholic strength by Gay-Lussac's alcoholometer at the temperature of 15 degrees centigrade ....hectol.	60 00
	Other alcoholic liquids (*d*):	
	Containing 20% of alcohol or less .....hectol.	90 00
	,, more than 20% and not more than 50% ..... ,,	225 00
	,, more than 50% ..... ,,	450 00
	(*d*) Methylene and methylic alcohol, amylic alcohol and similar spirits, are assimilated to other alcoholic liquids. This also applies to preparations containing the above spirits or common alcohol, and which cannot be employed as beverages, alcoholic perfumery excepted.	
33	Machines, implements and tools (*e*): (*e*) Component parts of machines are dutiable as machines. Machines or parts of machines, subject to different duties, are classed according to the material predominating in weight. The declarants are required to place the Customs in the position to ascertain the predominating material under penalty of paying duty on the highest taxed material of the machine or component part thereof under examination.	
	Electric submarine and underground cables, and railway and tramway carriages of all kinds, are included in machines.	
	The denomination Tools only refers to such tools as are used in the exercise of a trade.	
	The following are admitted free of duty under the denomination Machines, Implements and Tools:—	
	Steam rollers for rolling road metal, tissues impregnated with caoutchouc, whether lined or not with felt, specially manufactured for making card fillets. Imports of these tissues can only take place through the Custom-houses designated for the purpose by the Minister of Finance, and subject to the importers proving to the satisfaction of the Customs that the tissues are really intended for the above-mentioned use.	
	TREATMENT OF MACHINES AND IMPLEMENTS IMPORTED IN SEVERAL CONSIGNMENTS.	
	Machines and implements imported in an unfitted condition shall be dutiable according to the mater al predominating in weight in the fitted machine or implement, subject to compliance with the following rules:	
	The component parts of the machines and implements may enter at one time or successively in different lots. All the various partial consignments must be presented to the same Custom-house within	

† By the Law of Dec. 13, 1912, the additional duty on imported foreign brandies and other alcoholic liquids, is fixed at 4% of the amount of the import duties. This additional duty shall apply to:

(*a*) Brandies of all kinds;
(*b*) Liqueurs, without regard to the alcoholic strength:
(*c*) Alcohol exceeding 15° Guy-Lussac at 15 degrees centigrade contained in wines imported otherwise than in bottles and referred to in Art. 4 of the Law of Dec. 22, 1903;
(*d*) Perfumery liable to the duties on "Other alcoholic liquids;"
(*e*) Products containing ethylic alcohol, dutiable as "Other alcoholic liquids," except varnish.

The additional duty is levied at the time of the declaration for consumption.

The importation, sale, manufacture or transport of absinthe is prohibited (Law of Sept. 25th, 1906).

No.	Goods.		Duties. Frs.	C.
	a period, not exceeding two months, to be fixed by the importer at the time of entry of the first lot.			
	At the time of introducing an unfitted machine or implement, or any component parts thereof, the importer shall produce, together with the declaration, the plans and drawings of the complete machine or implement, as also a list of the main parts, according to the kind and weight of each, with number thereon, and state approximately the aggregate weight of the minor accessory parts.			
	If, after shipment of some component parts, the others are not presented to the Customs within the specified time, the parts which have already been imported will be liable to the rates of duty levied on component parts of machines and implements. The absence of a few minor accessory parts will not, however, prevent the duties being levied at the rates established for the complete machine or implement.			
	Pending final shipment of all the parts of the consignment, the Customs shall be entitled to require a security for the highest rates of duty which might be payable, and to affix an identification mark to the parts imported by lots; they may also satisfy themselves at the expense of the person paying duty, after the machine or implement has been fitted together, that the various component parts making up the partial shipments actually belong to the machine or implement in question. Spare or duplicate parts shall always pay duty separately.			
	Machine belting:			
	Of leather, rubber or like materials	100 kil.	30	00
	Of any other material	,,	20	00
	Other: Of aluminium	,,	40	00
	Of cast iron	,,	2	00
	Of iron or steel	,,	4	00
	Of wood		10 % *ad val.*	
	Of copper or any other material (*f*)	100 kil.	12	00
	(*f*) The heading Machines and Implements of copper or any other material includes more particularly gold-beater's skin, as well as caoutchouc combined with other materials for use in the printing of stuffs; cables of electrolytic copper wire covered with a cotton sheath, exclusively required for dynamo and transformer coils, graphite plugs for stopping the tap hole of furnaces in steel works and foundries; carbon plates for electric batteries provided with a copper connection, are also included in this number.			
	The machines, or parts of machines, and tools of copper, caoutchouc &c. can be declared as *manufactured copper, manufactured caoutchouc &c.* in case the importer considers this classification more favourable than the heading *machines, implements and tools.*			
34	Morocco leather wares (*a*)		15 % *ad val.*	
	(*a*) This number includes articles manufactured by leather ware makers (*maroquiniers*) and the principal component part of which is skin (moroccoed or not), such as portfolios for advocates, blotters, cases for physicians (not including the surgical instruments which they may contain), cases or travelling necessaries, hand-bags; small and medium sized valises; purses, albums, pocket books, office portfolios &c. most of which were formerly classed in Hides and Skins, manufactured.			
35	Animal substances, raw, not specially classed (*a*)		Free.	
	(*a*) Under this heading the following products can be more especially classed: raw whalebone; fresh, salted or dried intestines; dried eel skins; unmanufactured human hair; crude wax; shells; coral in the rough or cut, unset; cowries; horns and horn tips of every description; elephants' or narwhals' tusks; tortoise shells in the rough; greases: fish oils; crude mother of-pearl; ginestock and bones of all kinds; quills in the rough: bed and other raw feathers; hair of oxen, cows, goats, hares, rabbits, "ragondins," musk rats, badgers, and beavers; hogs' bristles and hair of every other description, including raw horse hair; tails of horned animals; parings of hides and skins; parchment parings; hoofs and hoof wastes of cattle and horses; cattle blood, liquid, dried or boiled; raw bladders; old shoes. This number also includes bird skins discoloured, bleached or dyed, not otherwise dressed or made up, and birds' feathers simply freed from the grease, discoloured, bleached, or dyed, not scraped.			
36	Mineral substances, crude, not specially classed (*b*)		Free.	
	(*b*) This number more especially includes the following products: Antimony: brown and red arsenic, ground or not; calamine; tin and lead ashes; goldsmiths' ashes; lime; cement; cobalt; chalk, ground or not; red chalk, ground or not; crude rock crystal; emery, even ground or in boxes or like small receptacles; jet; manganese; ores of all kinds except gold and silver (including iron ore and iron and steel filings); unenumerated minerals; ochre, ground or not; gem stones; plumbago; sand, gravel and refuse; sulphur; heath soil; china clay, potters' clay &c.; termite (mixture of pulverized aluminium with oxides); trass or tufa stone, ground or not; quicksilver or mercury.			
37	Textile materials, raw (*c*)		Free.	
	(*c*) This class more especially includes cotton, wool, flax, hemp, silk and vegetable textile materials not specified.			
38	Small wares (*mercerie*) and hardware (*d*)		13 % *ad val.*	
	(*d*) This category more especially includes needles; pins; buttons; brushware; playing cards; blacking without alcohol; sealing wax; cutlery; pencils; framed engravings and photographs; toys; paper-linen covered with tissue; umbrellas and parasols; pens; hard paste called "Glettoline" imported in small cardboard boxes and used in smoothing the edges of collars and cuffs; cigar lighters of copper, in the shape of little lamps, composed of a tank on a stand, and fitted with a tube containing the wick; crank apparatus used in peeling or cutting fruit and vegetables; steel grits imported in small boxes or other like packing, used in cleaning bottles; busks for stays, steels of which have been substituted by interwoven wires forming the spring; small apparatus called "Jupiter" for sharpening pencils; cigarette paper in packets, printed upon, some of which are also covered at the ends with a cork tip, also cigarette paper merely cut out or contained in small booklets, and tubes of paper for cigarettes, with or without cardboard tips, whether printed on or not; bicycle chain lubricator, consisting of a mixture of grease and plumbago contained in a small tin; films for cinematograph projections, not exposed; polo sticks or clubs; the "rapid" folding binoculars without visual tubes, furnished with a compass and a small mirror; small boards coated with an emery paste and used for sharpening knives and other cutting instruments; powder, coloured, for ornamenting certain parts of pictures, chromos &c.; collar supports of celluloid for stiffening bodice collars; artificial flowers, leaves &c. of paper; artificial fruit of cotton wool coated with gum or gelatine; ornamental plants composed of natural leaves, sterilized and dyed, mounted on wire and wooden stalk; natural leaves of ferns, palms &c. sterilized or dyed; manufactures of amber, whalebone, cardboard, paper, human hair, horn, bone, tortoiseshell, ivory, cork, mother-of-pearl &c.; small cornets and fancy boxes for bonbons of chocolate.			
	Hardware comprises all household utensils and objects which are not included in furniture, with the exception of articles of gold and silver, and those coming under Earthenware and Glassware.			
*ex*38	On and after Aug. 1, 1911, specific duties will be levied on matches as follows:			
	Wax vestas	100 kil.	20	00
	Other matches	,,	9	00
	The dutiable weight of matches shall include the weight of the boxes, bags (*sachets*), envelopes, &c. in which they are contained.			
	Cork stoppers	100 kil.	40	00
	Note.—Cork stoppers with wooden, rubber or metal attachments are not included.			
39	Metals: Aluminium:			
	Raw		Free.	
	Hammered, drawn or rolled; dull and plain (*mates et unies*; shiny, and plain (*brillantes et unies*)		,,	
	In pieces simply cast	100 kil.	20	00
	In sheets cut in round shapes or according to specification	100 kil.	5	00
	Manufactured: goffered (*gaufré*); coloured on one side and plain; coloured on one side and goffered; printed sheets (*e*)		10 % *ad val.*	
	(*e*) Not including manufactures of aluminium classed in *small wares* and *hardware, furniture* or *carriages*, nor those which by reason of their destination may be taxed more favourably (*scientific instruments, machines, implements* and *tools, watches &c.*).			
	Copper and nickel:			
	Rough (*f*)		Free.	
	(*f*) Including copper in pigs, cakes, lumps, blocks or ingots, and old copper such as scrap, parings, filings &c.			
	Hammered, drawn or rolled	100 kil.	10	00
	Manufactured (*a*)		10 % *ad val.*	
	(*a*) Metal articles coming under the category of small wares and hardware, or of furniture are not included, nor those which, by reason of their destination, can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).			
	Foreign money		Prohibited.	
	Iron and steel:			
	Old iron (scrap iron or steel)		Free.	
	Cast iron, crude	100 kil.	0	20
	,, iron, worked (*b*)	,,	2	00
	(*b*) Metal articles coming under the category of *small wares and hardware* or of *furniture* are not included, nor those which, by reason of their destination, can be classed under a more favourable number (*scientific instruments; machines, implements and tools; watches &c.*).			
	Iron, puddled	100 kil.	0	30
	Steel, rough cast	,,	0	30
	Steel, cast:			
	Slabs and blooms (*c*)	,,	0	40
	(*c*) Blooms of less than 40 centimetres of contour shall be considered as billets, bloom and billet butts measuring over 40 centimetres in length are included in this number.			
	Billets and largets (*d*)	100 kil.	0	60
	(*d*) Largets exceeding 25 centimetres in width and 2 metres 25 centimetres in length shall be classed under hammered or rolled iron and steel, in bars or sheets.			
	Hammered or rolled iron, and steel in bars or sheets (*e*)	100 kil.	1	00
	(*e*) This heading includes hot-hammered or hot-rolled iron in bars, and steel in bars, of every description, whatever be the form and mode of manufacture, provided that same have not been otherwise			

No.	Goods.	Duties. Frs. C.
	wrought than the hot hammering or rolling, by any kind of process, including lathe shafts, rough shaped by the steam hammer, and bars corrugated by hot rolling but not polished; sheets, slabs or plates, whether perforated or not with holes for the bolts, nuts or rivets; hoop iron and steel; beam butts measuring over 1·50 metres in length; beams merely rolled, whether or not provided with holes, but not bent; wheel tyres rough forged, *i.e.*, simply hot hammered or rolled, including those obtained by circular rolling; wheel hubs, rough forged, or simply trimmed on the grindstone; rough forged axles, whether or not provided with notches for the wheels, and railway sleepers. The fact that the above-mentioned goods are coated with tar or minium will not alter their classification.	
	Note.—Conical or cylindrical steel bars, diameter and length of which duly prove that they are intended for the manufacture of gun barrels, are admitted duty-free when imported under the denomination *Arms*. In order to receive the benefit of this treatment, the bars referred to must be over 45 centimetres but not over 1 metre 10 centimetres in length, and from 18 to 35 millimetres in diameter; they may only be imported duty free by manufacturers of arms and by merchants well known as being engaged in the trade of bars for the requirements of the arm industry (Customs Circular of April 5, 1907).	
	Steel wire for umbrella frames and card clothing (*f*)	Free.
	(*f*) Under this denomination are solely classed hollow steel or paragon wire, cut or not to size for making umbrella and parasol frames, and other steel wire cut to size for the same purpose, as also steel wire of less than 5/10 of a millimetre in diameter for the manufacture of card clothing.	
	Steel wire for the manufacture of cables and ropes (*a*) .....100 kil.	1 00
	(*a*) This class solely includes bright or galvanized steel wire, of less than 5 millimetres in diameter, and of a resistance of at least 120 kilos per square millimetre.	
	The admission of products under this category is, moreover, subject to the conditions laid down by the Minister of Finance.	
	Wire or rods of iron or steel (*b*):	
	Of 5 millimetres or more in diameter or thickness (*c*) .....100 kil.	1 00
	Of less than 5 millimetres in diameter or thickness (*c*) .....100 kil.	2 00
	Of any diameter or thickness, coppered, nickeled, tinned, lead coated or zincked (galvanized) ..100 kil.	3 00
	(*b*) Of whatever section. The fact that the wire or rods are cut to uniform length for any particular purpose or coated with tar or minium will not alter their classification.	
	(*c*) Not including wire or rods coppered, nickeled, tinned, lead-coated or zincked (galvanized).	
	Tubes and pipes of iron or steel (*d*):	
	With lap welded edges (*e*) .....100 kil.	2 00
	Drawn, of an external diameter of more than 25 millimetres.....100 kil.	2 00
	Drawn, of an external diameter of 25 millimetres or less .....100 kil.	4 00
	(*d*) Including joints; also tubes of elliptic section measuring 28 millimetres according to the major axis and 16 millimetres according to the minor axis. The fact that the tubes, pipes and joints are corrugated and coated with tar or minium, but not otherwise wrought, will not alter their classification.	
	(*e*) Including also flanged conical tubes, of the Galloway and other systems, and conical tubes for masts or posts.	
	Iron and steel wrought:	
	Manufactures not specially mentioned (*f*)..100 kil.	2 00
	(*f*) This denomination includes steel rough shaped or wrought for the manufacture of files; rods simply bent in arch shape for garden borders; perforated strips for hooping cases; polished bars of 10 centimetres or less in diameter whatever be their shape and mode of manufacture; columns in the form of pipes, except those for indoor or garden ornamentation; sheets, slabs or plates, stamped or punched in round sections, or according to specification; curved boiler bottoms, provided or not with apertures for adapting the furnace or water pipes; borders bent up by hammering or otherwise, but neither finished nor perforated; bent beams, whether or not perforated with holes, and superposed sheets of double metal, viz., iron or steel and aluminium, obtained direct by rolling. The fact that the above goods are coated with tar or minium will not alter their classification.	
	Other manufactures (*g*).....100 kil.	4 00
	(*g*) Including manufactures of iron or steel not specially mentioned, *inter alia*, nails and bars or shafts of all kinds, polished, of a diameter exceeding 10 centimetres, and chains imported in pieces of unspecified length, for the manufacture of cycles, except articles coming under the heading of small wares and hardware, or the heading furniture, and except those which by reason of their destination can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).	
	Tin-plate (tinned iron), unworked.....	Free
	Do. do. worked (*a*)	10 % *ad val.*
	(*a*) Except manufactures of metal which come under the heading small wares or the heading furniture, and except those which by reason of their destination can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).	
	Iron coppered, nickeled, lead coated or zincked (galvanized), unworked (*b*) .....100 kil.	3 00
	(*b*) Including sheets, slabs or plates varnished, lacquered or bronzed, as well as tubes and pipe coated with copper during the rolling, the iron or steel predominating in weight.	
	Tin and lead:	
	Unwrought	Free.
	Hammered, drawn or rolled (*c*) .....100 kil.	1 50
	(*c*) Including more especially tin and lead sheets and pipes, spun tin or lead, tin foil, and strips for windows.	
	Zinc, unwrought (*d*)	Free.
	(*d*) Including drawn or rolled zinc.	
	Tin, lead and zinc, manufactured (*e*)	10 % *ad val.*
	(*e*) Metal articles coming under the category of small wares and hardware, or of furniture, are not included, nor those which by reason of their destination can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).	
	Gold, silver and platinum:	
	Unworked (*f*)	Free.
	(*f*) Including gold and silver powder, bars, ingots or pigs, hammered sheets, gold and silver, drawn or rolled, and broken-up articles, including also brackets or ornaments of stamped silver, imported in a rough condition, i.e. without being burnished or polished.	
	Coined	Free.
	Jewellery (*g*).....	Free.
	(*g*) Including small chains of whatever length employed in the manufacture of jewellery and goldsmiths' wares, and bags of gold or silver netting, whether or not polished for the manufacture of purses and money bags, of a width not exceeding 7 centimetres; those above that width are dutiable as goldsmiths' wares.....	5 % *ad val.*
	Goldsmiths' wares (*h*)	5 % *ad val.*
	(*h*) Including all articles of gold, silver or platinum, with the exception of jewellery and articles which, by reason of their destination, can be classed under a more favourable number (*Scientific instruments, &c.*).	
40	Furniture (*i*).....10 % *ad val.*	
	(*i*) Including all kinds of furniture of wood or metal (with the exception of those coming under the head of *Art objects and articles for collections not specially classed*). Clocks are also dutiable as furniture.	
41	Honey .....100 kil.	18 00
42	Watches and fittings for watches:	
	Watches and watch cases:	
	Of gold .....each	1 50
	Of other metal ..... ,,	0 50
	Note.—Watch case rims (*carrures*) are liable to the same duties as complete watch cases.	
	Fittings for watches (*j*)	Free.
	(*j*) Including works, detached parts of works, keys, &c.	
43	Ships and boats (*k*)	Free.
	(*k*) This number also includes:	
	(*a*) Rigging and tackle purchased abroad by Belgian vessels, in actual use on board, appropriated for the purposes of the ship, and being indispensable to the navigation thereof, provided it appear from the ship's papers that said articles were bought to supersede others of like nature, shown in the vessel's inventory and lost at sea from some uncontrollable cause; (*b*) anchors; (*c*) chains and parts of chains for marine use fulfilling the following requirements:	
	1. They must be 16 millimetres and upwards in diameter, and at least 25 metres in length;	
	2. One end must be furnished with a connecting link, movable or not, the other end being contrived so as to be attachable to the connecting link;	
	3. Out of 5 chain ends, one at least must be provided with a swivel or revolving link.	
	Materials intended for the building, equipment, rigging and furnishing of vessels and boats, not being free from import duty under the Customs tariff, may be admitted to entry duty free subject to the conditions to be determined by the Minister of Finance and Public Works.	
	By application of this disposition, Art. 1 of Ministerial Decree dated May 25, 1900, authorises free entry of the materials and articles hereinafter specified, provided Customs examination shall show that same can only be used in building, equipping, rigging and furnishing vessels, namely: Rudder posts; stems; screw propellers; screw frames and twin screw supports; helms with their tillers; ships' telegraphs and their appurtenances; steerage indicators and their appurtenances; servo-motors for steerage and steering gear, with appurtenances; servo-motors for altering speed; marine regulators; capstans and windlasses with appurtenances; shears and winches; hawse-pipes; coloured lights; buoys; balls of cork; rope, &c., for use as fenders; masts and yards, complete; oars and rowlocks; made-up sails; copper bolts and nails for sheathing vessels and boats.	
	When the Customs doubt the destination of the articles aforesaid, the same shall be dealt with in terms of Articles 2 to 5 of above-named Decree.	

No.	Goods.	Duties. Frs. C.
44	Art objects and articles for collections not specially classed (*a*)	Free.
	(*a*) This class principally includes metal statues of all sizes; statues and statuettes of marble, alabaster, stone, plaster and cement, hand-painted unframed pictures and unframed photographs, films for cinematograph projections, exposed, are included in this number.	
45	Gingerbread ... 100 kil.	18 00
46	Paper: Wall paper ... ,,	8 00
	Paper for newspapers ... ,,	2 00
	In conformity with the conditions as laid down by the Minister of Finance.	
	Other paper (*b*) ... 100 kil.	4 00
	(*b*) Including cardboard and cigarette paper in rolls or reams, unprinted.	
47	Perfumery: Alcoholic perfumery (*c*)	15 % *ad val.*
	(*c*) This duty cannot, however, be inferior to that leviable on *other alcoholic liquids*.	
	Other: Specially mentioned (*d*)	Free.
	(*d*) This class includes the following products: Vegetable essences or natural essential oils of bitter almonds, bergamot, cananga (vetiver or ylang-ylang), lemons and their varieties, geranium, iris, jasmine, lemon-grass (Indian vervain), linaloe, oranges and their varieties, origanum, sandalwood, sassafras, tuberose; safrol; scented greases imported in receptacles of 10 kilogrammes at least.	
	Not specially mentioned	15 % *ad val.*
48	Hides and skins:	
	Raw, and parchment (*a*)	Free.
	(*a*) Including large hides and small skins, green, salted or dried, raw or unprepared furs as well as shaved or unseasoned hides ("*peaux en trépes ou en vert*").	
	Goat and sheep skins, tanned with the hair, and kid skins tawed with the hair	Free.
	Skins, dyed, varnished, lacquered, or morocco leather and prepared furs ... 100 kil.	30 00
	Hides and skins, otherwise prepared (*b*) .. ,,	15 00
	(*b*) Including more especially tanned and curried hides and skins; sheep skins called straw skins (*peaux paillées*) are likewise included in this sub-division.	
	Hides and skins, manufactured (*c*)	10 % *ad val.*
	(*c*) Comprising articles of leather and skins not coming under the head of *Morocco leather wares*, such as shoemakers' wares and gloves, or which cannot be classed, owing to their destination, under a more favourable head of the tariff (*Machines, implements and tools &c.*).	
49	Stones: Slates for roofs ... 1,000 slates	4 00
	Other stones, rough or worked (*d*)	Free.
	(*d*) Comprising more especially polished or carved stones, flint stones, rough stones (cut or sawn), n.s.m.; small slates, deadened, coloured and varnished, for lining fireides &c.; millstones in which the stone or emery predominates in weight comparatively to each of the other component materials taken separately; whetstones and lithographic stones (rough or polished) are likewise included in this sub-division.	
50	Fish: Fish of all kinds (*e*)	Free.
	(*e*) Including preserved fish imported otherwise than in cans, pots, crusts, or other similar receptacles and prepared with the aid of substances exempt from Customs and Excise duties.	
	Fish preserved:	
	In cans, pots, crusts, or other similar receptacles (*f*) ... 100 kil.	15 00
	(*f*) Including the weight of receptacles containing the goods. The importer, however, may claim for such receptacles a reduction of 15% as legal tare allowance.	
	Imported otherwise and prepared with the aid of substances subject to Customs or Excise duties 100 kil.	12 00
51	Earthenware:	
	Terra cotta:	
	Bricks, drainage pipes and other similar articles	Free.
	Roofing tiles: Varnished or enamelled, and grooved tiles, including their accessories ... 100 kil.	0 50
	Other	Free.
	Gas retorts and crucibles of all kinds	,,
	Clay tobacco pipes	,,
	Paving and building tiles of all kinds:	
	Tiles and ceramic slabs, of fine clay or stoneware; tiles of compressed cement:	
	Of one colour ... 100 kil.	1 00
	Of several colours ... ,,	1 50
	Tiles of faience or porcelain	10 % *ad val.*
	Other	Free.
	Common earthenware not specially mentioned (*g*) 100 kil.	1 25
	Or at the option of importer	10 % *ad val.*
	(*g*) Including fire clay bricks covered with asbestos to be used as inside lining of gas stoves, also fire clay articles called "artificial logs" and "*bûtes de mort*," whether or not combined with asbestos used to simulate the fuel in gas stoves and enamelled earthenware sheaves for the manufacture of furniture castors, common stoneware bricks neither enamelled nor tinted.	
	Faience and porcelain not specially mentioned (*h*) ..	10 % *ad val.*
	(*h*) Faience or metal perambulator handles are included in this sub-division	
ex 51	Paving and building tiles of all kinds, of faience & porcelain:	
	White (*h*):	
	Not raised ... 100 kil.	4 00
	Raised ... 100 kil.	5 00
	Other:	
	Of one colour, raised or not (*i*) ... ,,	5 00
	Of several colours, raised or not ... ,,	7 00
	(*h*) Including tiles, cream, ivory or yellow colours.	
	(*i*) Including tiles figured in one colour.	
52	Gunpowder ... 100 kil.	15 00
53	Chemical products:	
	Carbonic acid, liquefied ... 100 kil.	5 00
	Acetic ether ... ,,	8 00
	Sulphuric ether ... ,,	5 00
	Not specially mentioned (*a*)	Free.
	(*a*) In this sub-division the following products are included: Acetate and sub-acetate (sugar and vinegar) of lead; acids: hydrochloric, nitric, oxalic, tannic and tartaric; sulphuric acid; fuming sulphuric acid: sulphuric chlorhydrine (chlorosulphonic acid), sulphuric anhyride: alizarine; "diastafor" for industrial purposes after denaturation; artificial alumina, hydrate of alumina, calcined alumina; alum and chrome alum; borax: caseogum or casein prepared with alkalis for industrial purposes; casein intended for industrial purposes; clavellated ashes (potash, pearlash, weedash); chloride of barium; chloride of lime; chloride of magnesium (salts of magnesia): chloride of potassium; chromate of sodium; purified glycerine; aniline oil and salts and other products derived from coal tar; minium (oxide of red lead); non-alcoholic preparations of tin basis; non-alcoholic preparations of iodide basis; raw saltpetre (nitrates of potassium and soda); ammoniacal salts: salts of silver; salts of potassium of all kinds (carbonate, chromate, nitrate, oxalate of potash, caustic potash &c.), silicate of soda (soluble glass); caustic soda: calcined and crystallized soda; sulphates and sulphites of soda (Glauber's salts &c.), crystallized and calcined, combined or not with sulphuric or other acids; sulphide of zinc (lithopone), terpinöl, and unenumerated chemical products. The importation, transit, as well as the transhipment in a Belgian port, of poisonous substances which are not intended for an industrial or commercial use, especially the arsenious residues from the manufacture of aniline, are prohibited.	
54	Various products for industries:	
	Cork, ground up and mixed with other materials in the form of bricks, tiles, panels, boards, envelopes for outward lining of pipes and other articles of like composition for building or industrial purposes ... 100 kil.	3 00
	Other (*b*)	5 % *ad val.*
	(*b*) The following goods are more especially included in this number: ‡Metal fittings for basket work and saddlery, trunks, portmanteaux, and other like travelling requisites; applications, ornaments or clasps of metal, except gold or silver, for albums, reticules, jewel caskets, note books, book covers, cigar cases, card cases, purses &c.; parts of artificial flowers, such as folioles, bands for making heather leaves, calices, stiff stems, pistils, ovaries, tubes of stuff and caoutchouc &c.; asbestos (amianthus) in the shape of cardboard felt, discs (wasners), and plates, also plaited cord and tissues of asbestos, combined or not with caoutchouc, cotton, or metal parts, known as machine packing; reels of all kinds on which to wind sewing thread for retail sale; buckles of copper, pinchbeck, and of tinned or varnished iron, as well as double buttons and other small accessories of tin or varnished iron, used in the manufacture of knapsacks, knapsack straps, sword belts &c. for military accoutrements; buttons of papier-maché for foot wear; clasps for the manufacture of gloves, purses &c.; hat, bonnet &c. shapes of iron or brass wire; millinery shapes; roofing cardboard coated with bitumen and felt impregnated with asphaltum; celluloid in sheets or sticks; small chains, hearts and crosses of steel, copper, German silver, wood, or mother-of-pearl, also beads of steel, mother-of-pearl, or glass (including vitrifications) for rosaries, neck laces or other jewellery; rollers rods, sticks, candles, crayons, plates, sheets or blocks &c. of agglomerated coal for use in connection with electrical apparatus; also filter rollers; gut and metal strings for musical instruments; horn in sheets; detonators and electric primers for detonators, used for the deflagration of dynamite in mines and quarries; cylinders of felted cloth for printing; whalebone, cut or prepared, and imitation whalebone of horn; felts for lining, for piano hammers and for polishing plate glass; flowers of faience or china mounted or not on a wire stem and intended for making funeral wreaths; clock fittings; umbrella and parasol fittings; piano mechanisms, incomplete, and key boards; spangles of gelatine or metal, and also beads of steel, mother-of-pearl or glass for embroidery, trimming or like work; wood pulp, compressed, whether vulcanized or not, in the form of rods, sheets, slabs or tubes; plates of ivory, tortoise-shell, hardened wood, celluloid &c. whether decorated and inlaid or not, for the manufacture of book covers; felted hair for industrial purposes; button shanks of all kinds; poster borders of sheet metal, plain or painted in	

‡ According to the Treaty with Austria-Hungary, the tissues called "*étreindelles*" of coarse animal hair for oil presses are admitted to this class, provided the importers prove to the satisfaction of the Customs that such tissues are really required for the aforesaid purpose.

No.	Goods.	Duties. Frs. C.
	a single colour; toilet springs or "*lacures*" untrimmed, used to somewhat stiffen dress bodices; rattans and rattan pith, whether manufactured or prepared for umbrella and parasol handles; dolls' heads of china, wax, pasteboard, plaster &c.; tubes and pipes of caoutchouc, whether combined or not with other materials; china and porcelain knobs, for the manufacture of mechanical stoppers; metal fittings intended to be attached to saddles for holding the stirrup leathers; balls of celluloid for the manufacture of combs, pins &c.; tips for billiard cues; doll heads with wigs; porcelain buttons used in making footwear; fastners, knobs and rivets of common metal for the manufacture of stay busks; book covers of goffered silvered, gilt &c. paper; phonograph springs of steel and phonograph movements; camels' hair tissues simply cut out, named "industrial filter cloths"; cork sheets for use in lining tissues, leather, paper &c.	
	Articles classed under the heading *Small wares* and *Hardware* and necessary for the completion of other products may, in the interests of industry, be included in the denomination *Various products for industries*, under the decision of the Minister of Finance and Public Works. This measure has been applied to the goods hereinafter described, namely: Accessories of cardboard and compressed wood pulp for shoemakers, such as counters, shanks, tips &c.; accessories of leather destined for trimming basket-maker's wares; small accessories of common metal for making braces, garters, hip suspenders, and sock fasteners, exclusive of eyelets and tongued or swivel buckles; accessories for cravat pins composed of a glass lamella, to which adheres a thin leaf of mother-of-pearl covered with designs and inscriptions; rings with bone joints, serving to mount soothing teats; twisted bands of paper intended to be used in lieu of cords, twines, double threads &c. in hosiery, trimming, bookbinding and like trades; slides and clasp buckles for the manufacture of boots and shoes; wooden capsules for corks; wood, bone or porcelain joints and rings of bone or porcelain, used for mounting feeding bottles; capsules of tin, lead, or of an alloy of tin and lead, for bottles, jars or other receptacles; cards of gelatine for the manufacture of pictures; clasps with or without frames, of metal, metal and bone &c. for book covers; tie clips; common metal tips for stay busks, laces or dress springs; wooden pegs for shoemakers; wooden moulds for buttons and trimmings; mica in sheets or slabs cut out for ornamental stoves, lamp shades, fans &c.; small articles, consisting of stamped pieces, punched mountings ("bâtes"), and spangles of metal intended for the manufacture of millinery ornaments; small ornaments of glittering metal intended for combs; black lead for the manufacture of pencils; fan fittings; small ornaments of metal destined to be inlaid in plates of horn, celluloid &c. in the manufacture of purses, book covers, or other like articles; small wooden tubes used for mounting musical balloons; wooden skipping rope handles; wheels of cork for glass polishing; cardboard uppers for goloshes.	
	The Minister of Finance and Public Works is authorised to class under category, *Various products for industries*, such articles as, being dutiable according to another tariff heading, are intended to be adapted to machines, implements or tools, or used as accessories for said apparatus. This measure has been applied to the goods hereinafter described, namely: Bands of woollen tissues for filter presses †; felt rolls for affixing to brick moulding machines; felts for use in the manufacture of electric accumulators†; mantles of wool, cotton or leather for covering spinning or combing loom rollers; leather segments for combing machines; cotton tissues impregnated with creosote or a heavy oil proceeding from the distillation of petroleum, for working the paste in filter presses in faience and porcelain manufactories; felted woollen tissues for use in faience and porcelain works †; woollen tissues called *roller cloth* for covering machine rollers †; felted tissues † and mantles of felted tissues for paper mills; round metal spool-grooves for affixing to wooden reels, spools, &c. used in spinning and weaving mills §; plaits of cotton or flax for spinning mill spindles for Jacquard looms or other industrial purposes, metal articles entering into the manufacture of diaphragms and diaphragm holders of talking machines.*	
ex 54	From and after January 1, 1914, specific duties as shown will be levied on the goods enumerated in *ex* 54:	
	Capsules of tin, lead, or of alloy of tin and lead, for bottles, jars, or other receptacles:	
	Of natural metal .....100 kil.	7 00
	Other (comprising capsules, varnished, coloured, coppered, nickelled &c.) .....100 kil.	10 00
55	Typographical products:	
	Books (*a*); journals and periodicals; maps and charts; music, engraved or printed; artistic prints, engravings and lithographs (*b*).....	Free.
	(*a*) Including stitched or bound catalogues of firms trading abroad, intended to offer goods, even containing samples, provided the catalogues show, printed thereon, the name of the foreign firm only without indicating any other mercantile establishment or agent's name.	
	(*b*) Including oil-printed pictures.	
	Typographical impressions (*c*) .....100 kil.	18 00
	(*c*) Including all matter printed with the aid of movable type called *printing type*, with or without stereotypes, excluding, however, labels or other printed matter produced by the Congreve system, by photo-engraving or by any other similar process, which shall be comprised in lithographs &c. Are also classed under typographical impressions, howsoever printed, pictures in sheets of the Epinal kind (*genre imagerie d'Epinal*), also packing paper, including packing paper in rolls, bags or cornets, printed on, in one or two colours.	
	Lithographs, chromolithographs, photolithographs, chromotypographs, phototypographs, phototypes, zincographs, or other reproductions of drawings or engravings on wood, metal or stone, n. s. m.	
	Of one or two colours:	
	On cardboard.....per 100 kil.	18 00
	On paper (*d*) ..... ,,	35 00
	Of more than two colours:	
	On cardboard..... ,,	30 00
	On paper (*d*) ..... ,,	60 00
	(*d*) Impressions on paper weighing more than 200 grammes per square mètre are considered as impressions on cardboard, table centres of paper with impressions or figures of more than two colours, whether or not made from sewn sheets of paper, and ornamented or not with a tissue of ribbon are included in this sub-division.	
	Albums and picture or drawing books:	
	Typographic, coloured or not with the brush or on the plate (*e*) .....per 100 kil.	25 00
	(*e*) Pictures in albums or in sheets, of the Epinal kind, howsoever printed, are classed in this sub-division.	
	All other (*f*) .....per 100 kil.	60 00
	(*f*) Including chromotypographed and photo-typographed albums and books.	
56	Crops and fodder (*g*)	Free.
	(*g*) Including more especially grains and seeds in sheaves or ears, hay and straw.	
57	Resins and bitumens (*h*)	Free.
	(*h*) Comprising more especially, colophony, tar, turpentine oil, Venetian and other turpentine, pitch and ceresin.	
58	Saccharin (*i*)	Prohibited.
	(*i*) The importation, manufacture, transportation, detention and sale of saccharin and of products assimilated thereto as well as products containing saccharin or like substances are prohibited.	
	By products assimilated to saccharin shall be understood those of a chemical synthesis having a sweet taste but possessing no alimentary property.	
	Exception to the prohibition contained in the first paragraph hereof may be made in the case of saccharin and products assimilated thereto when imported by chemists for medicinal purposes. The Minister of Finance and Public Works will determine the requirements and formalities to be complied with by chemists admitted, on their application, to avail themselves of the third paragraph hereof.	
59	Perfumed or toilet soaps:‡	
	Common soaps .....100 kil.	7 00
	This heading includes only common, unscented soaps in bars or cakes, roughly shaped, which are employed for toilet as well as for other purposes (soaps called "Sunlight" and the like).	
	Soap creams, hard soap for shaving, liquid soaps and soaps in powder, imported in small receptacles (boxes, tubes, cases, flasks, small pots, &c.), the combined weight of the receptacle and contents not exceeding 250 grammes .....100 kil.	60 00
	Soap creams and liquid soaps, imported in receptacles which, with their contents, weigh more than 250 grammes .....100 kil.	30 00
	Medicinal soaps, including medicinal soaps in balls, bars or cakes, also in powder..... 100 kil.	40 00
	Soaps in balls, bars or cakes, imported in boxes containing not more than three pieces; wrapped soap; soap in leaves .....100 kil.	40 00
	NOTE.—The description "wrapped soaps" applies to toilet soaps which are not included in the preceding categories and are wrapped in metal foil (tinfoil, &c.), embossed, coloured, gilt, silvered or bronzed paper, or paper furnished with ornaments in relief or printed designs.	
	Articles not specially mentioned .....100 kil.	18 00
60	Sugar: Juices and raw cane or beet sugars..... ,,	20 00*
	Refined sugars (*a*) ..... ,,	20 00*
	(*a*) This item includes refined sugar candy, refined sugars in loaves, lumps or powder, refined sugars called: vergoise, cassonade or bastard, sugars known as white powders from the factory; melados, syrups	

† Importers must prove, to the satisfaction of the Customs officials, that these tissues are really intended for the aforesaid purposes.

§ Importers must prove, to the satisfaction of the Customs officials, that these spool-grooves are really intended for the aforesaid purpose.

* Importers will have to prove to the satisfaction of the Customs, that the articles in question are really intended for the above-mentioned purpose.

‡ These products shall be dutiable without deduction of tare for the receptacles or packing, such as boxes, cartons, cases, tubes, bottles, flasks, pots, sachets, papers, tinfoil, &c., which enclose, envelop, or protect the goods. Nevertheless, the weight of rough, uncoloured wooden cases which form the receptacles of certain soaps is not to be included in the dutiable weight.

* Over and above the duty of 20 frs. per 100 kil., a surtax of 5 frs. 50 per 100 kil. is levied on raw beet and cane sugars and on refined sugars

No.	Goods.	Duties. Frs. C.
	of all kinds except those proceeding from the refining of sugar and other products which the customs tariff assimilates to refined sugars.	
	Sugars the origin of countries which grant bounties either on production or export, shall, in addition to the usual duty and surtax, be charged with a special duty in accordance with the provisions of Art. 4 of the International Convention of March 5, 1902, sanctioned by the law of the 23rd May following :	
	Syrups and molasses proceeding from the manufacture or refining of sugar :	
	Of a total saccharin richness, not exceeding 50% .....100 kil.	10 00
	Of a total saccharin richness exceeding 50%.. ..	15 00
61	Tobacco : Tobacco, not manufactured (*b*) :	
	Stripped ..... ,,	75 00
	Other (*c*) ..... ,,	55 00
	(*b*) Foreign unmanufactured tobacco shall be subject to an excise duty of 15 frs. per 100 kilos.	
	(*c*) Including tobacco stalks and substitutes for tobacco.	
	Manufactured tobacco :	
	Cigars and cigarettes .....100 kil.	600 00
	Other (including extract of tobacco [praiss].. ..	120 00
62	Dyes and colours (*d*)	Free.
	(*d*) The following products are more especially classed in this number: Valonia nuts, azure or smalt; yellow berries; mountain blue and other unenumerated blues; dye woods: catechu and terra japonica; English ashes; cochineal; colcotar; coppers; turmeric, ground or not; madder; woad; indigo; lac in balls and leaves; liquid wine and beer lees; litharge; animal and Spanish black; gallnuts; orchil; pastels (other than drawing pencils); quercitron, arnotto, safflower or carthamus; zaffer; sumac; Cologne earth; litmus; vermilion; Bremen green; Friesland green; Brunswick green and other unenumerated greens; blue and white vitriol; zinc-white. Artificial dyes obtained by any chemical process, *inter alia* artificial indigo, are included in this number.	
63	Tea	Free.
64	Tissues (*a*) :	
	(*a*) All mixed tissues shall, according to kind, be dutiable as tissues of the material predominating in weight. Tissues shall only be considered as *mixed* when they contain more than 5 % of textiles other than the predominating material.	
	Tissues of cotton :	
	Tissues, plain, twilled, and ticks, unbleached :	
	1st class.	
	Weighing 15 kil. and more per 100 sq. m. (27½ lbs. or more per 100 sq. yds.), containing in a square of 5 millimetres each side 27 threads and less .... 100 kil.	35 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....100 kil.	40 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....100 kil.	55 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....100 kil.	65 00
	2nd class.	
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. (20¼ to 27½ lbs. per 100 sq. yds.), containing in a square of 5 millimetres each side 27 threads and less..100 kil.	40 00
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....100 kil.	50 00
	Weighing from 11 to 15 kil. exclus. per 100 sq m. containing in a square of 5 millimetres side 36 to 43 threads..... 100 kil.	60 00
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....100 kil.	70 00
	3rd class.	
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. (13 lbs. to 20¼ lbs. per 100 sq. yds.), containing in a square of 5 millimetres each side 27 threads and less..... .....100 kil.	50 00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads..... 100 kil.	60 00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads..... 100 kil.	80 00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....100 kil.	100 00
	4th class.	
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. (5½ lbs. to 13 lbs. per 100 sq. yds.), containing in a square of 5 millimetres each side 27 threads and less 100 kil.	70 00
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....100 kil.	90 00
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more .....100 kil.	100 00
	Tissues, plain, twilled, and ticks, bleached :	
	1st class.	
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	40 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads 100 kil.	46 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads 100 kil.	63 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....100 kil.	75 00
	2nd class.	
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	46 00
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....100 kil.	57 50
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads..... .....100 kil.	69 00
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....100 kil.	80 50
	3rd class.	
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	57 50
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....100 kil.	69 00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....100 kil.	92 00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....100 kil.	115 00
	4th class.	
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	80 50
	Weighing from 3 to 7 kil. exclus. per 100 sq. m containing in a square of 5 millimetres side 28 to 35 threads.....100 kil.	103 50
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more ....100 kil.	115 00
	Tissues, plain, twilled, and ticks, dyed or printed :	
	1st class.	
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	55 00
	Weighing 15 kil. and more per 100 sq. m. containing in a sq. of 5 millimetres side 28 to 35 threads 100 kil.	60 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads 100 kil.	75 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more 100 kil.	85 00
	2nd class.	
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	60 00
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....100 kil.	70 00
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....100 kil.	80 00
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....100 kil.	90 00
	3rd class.	
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	70 00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....100 kil.	80 00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....100 kil.	100 00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....100 kil.	120 00
	4th class.	
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	90 00
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....100 kil.	110 00
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more .....100 kil.	120 00
	Tissues, plain, twilled, and ticks, manufactured wholly or in part of dyed yarn :	
	1st class.	
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	60 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads 100 kil.	65 00
	Weighing 15 kil. and more per 100 sq. m. containing in a sq. of 5 millimetres side 36 to 43 threads 100 kil.	80 00
	Weighing 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....100 kil.	90 00

No.	Goods.	Duties Frs.	C.
	2nd class.		
	Weighing from 11 to 15 kil exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less .....100 kil.	65	00
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....100 kil.	75	0
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....100 kil.	85	00
	Weighing from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....100 kil.	95	00
	3rd class.		
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....100 kil.	75	00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....100 kil.	85	00
	Weighing from 7 to 11 kil. exclus per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....100 kil.	105	00
	Weighing from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....100 kil.	125	00
	4th class.		
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less .....100 kil.	95	00
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....100 kil.	115	00
	Weighing from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more .....100 kil.	125	00
	Cotton velvets made as silk velvets:		
	Unbleached..... ,,	75	00
	Dyed or printed..... ,,	95	00
	Other kinds (*cords, moleskins &c.*):		
	Unbleached..... ,,	50	00
	Dyed or printed..... ,,	70	00
	Tissues of cotton:		
	Wicks, woven or plaited	35	00
	Muslin, figured (broché) (1):		
	1. Articles in which the patterns, apart from the foundation tissue, are obtained by means of the weaving of a supplementary weft extending over the whole width of the piece (*lancé* figured) are excluded from this class.		
	Tamboured tissues (2):		
	Unbleached, not dressed.....100 kil.	260	00
	Dressed, bleached or dyed ..... ,,	300	00
	2. Figured (*broché*) tissues in imitation of embroidery *au passé*, and in which the figuring threads occupy, as a rule, as much space on the reverse as on the face of the tissue.		
	Other:		
	Unbleached, not dressed.....100 kil.	90	00
	Dressed, bleached or dyed ..... ,,	110	00
	Carpets (3) ..... ,,	55	00
	3. Excluding articles containing silk.		
	Bobbinets for furniture (4) having in the warp in a width of 25 mm. (5):		
	Unbleached, not dressed:		
	8 threads and less .....100 kil.	40	00
	9 or 10 threads ..... ,,	60	00
	11 or 12 threads ..... ,,	80	00
	More than 12 threads ..... ,,	100	00
	Other:		
	8 threads and less ..... ,,	50	00
	9 or 10 threads ..... ,,	75	00
	11 or 12 threads ..... ,,	100	00
	More than 12 threads ..... ,,	125	00
	4. Under this category are included bobbinets for curtains, bed covers, eider-down quilt covers, covers for sofas and other articles of furniture, except articles of this kind imported in the form of galloons, insertions, bands, or widths (*laizes*), which are dutiable as "lace."		
	As bobbinets are considered articles produced on the bobbinet loom which have a conspicuous warp, parallel to the selvedge along the whole width of the piece, or at least for the greater part of the width.		
	5. The counting of the threads is effected in the plain parts of the tissue, *i.e.*, in the close-woven parts, each warp thread, whether single or twisted, being counted as one thread. The width of 25 mm. is measured from the centre of the space between the first counted thread and the thread which precedes it.		
	Mixed tissues of cotton, silk and another textile material, the cotton predominating in weight (6):		
	Elastic tissues.....100 kil.	320	00
	Other tissues ..... ,,	260	00
	6. The duties fixed under this heading are applicable to all tissues, ribbons, trimming, tapestry and other articles of cotton mixed with silk and with another textile material (other than cotton, except articles such as embroideries, laces, tulles &c.) which would be subject to higher duties in virtue of the provisions in the Tariff applicable to them.		
	Tissues "mixed with silk" solely include those containing more than 5 % of silk.		
	The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk.		

No.	Goods.	Duties. Frs.	C.
	Tissues for clothing or for furniture, not specially mentioned (7):		
	With admixture of horsehair.....100 kil.	160	00
	With admixture of linen, hemp, jute, or other vegetable textile materials:		
	Plain, twilled, and ticked, unbleached:		
	First class: Weighing 15 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 mm. side:		
	Less than 20 threads .....100 kil.	30	00
	20 to 29 threads..... ,,	45	00
	30 threads or more ..... ,,	65	00
	Second class: Weighing from 10 to 15 kilos. exclusive, per 100 sq. metres, and having in warp and weft in a square of 5 mm. side:		
	Less than 30 threads .....100 kil.	65	00
	30 threads or more..... ,,	95	00
	Third class: Weighing from 5 to 10 kilos. exclusive, per 100 square metres, and having in warp and weft in a square of 5 mm. side:		
	Less than 30 threads .....100 kil.	75	00
	30 threads or more..... ,,	120	00
	Fourth class: Weighing less than 5 kilos. per 100 square metres, and having in warp and weft in a square of 5 mm. side:		
	Less than 30 threads .....100 kil.	120	00
	30 threads or more..... ,,	230	00
	Plain, twilled and ticked, bleached, creamed, dyed or printed:		
	First class: Weighing 15 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 mm. side:		
	Less than 30 threads.....100 kil.	55	00
	30 threads or more..... ,,	75	00
	Second class; Weighing from 10 to 15 kilos. exclusive per 100 square metres, and having in warp and weft in a square of 5 mm. side:		
	Less than 30 threads.....100 kil.	75	00
	30 threads or more..... ,,	110	00
	Third class: Weighing from 5 to 10 kilos. exclusive, per 100 square metres, and having in warp and weft in a square of 5 mm. side:		
	Less than 30 threads.....100 kil.	90	00
	30 threads or more..... ,,	130	00
	Fourth class: Weighing less than 5 kilos. per 100 square metres, and having in warp and weft in a square of 5 mm. side:		
	Less than 30 threads .....100 kil.	130	00
	30 threads or more..... ,,	260	00
	Figured or manufactured with dyed yarns, weighing per 100 square metres:		
	15 kilos. or more.....100 kil.	55	00
	From 10 to 15 kilos. exclusive..... ,,	80	00
	Less than 10 kilos ..... ,,	110	00
	With admixture of combed wool, weighing per square metre:		
	Less than 200 grammes .....100 kil.	130	00
	From 200 to 400 grammes, exclusive..... ,,	100	00
	400 grammes or more..... ,,	80	00
	With admixture of carded wool, weighing less than 200 grammes per square metre .....100 kil.	80	00
	7. The following are not included in this category: machine-made embroideries, shawls and scarves, counterpanes and blankets (or covers), laces and guipures, felts, carpets and tapestries, tulles and other meshed tissues, hosiery tissues, elastic tissues, velvets, plushes and tissues of the *moquette* class, and trimmings and ribbons.		
	COTTON TISSUES: PIQUÉS, DIMITY, FIGURED OR DAMASKED TISSUES AND BRILLIANTS, WEIGHING 3 KILOS. OR MORE PER 100 SQUARE METRES (1):		
	1. The counting of threads in tissues of this class is effected by taking the total number of single threads contained in warp and weft in a square of 5 millimetres side. Double, treble, &c. threads and twisted threads count for as many single threads as they contain.		
	With regard to tissues in which open woven parts alternate with close woven parts, the tariff classification is governed by the average number of threads. This average number is obtained by counting successively the warp threads and the weft threads between two points which are reproduced regularly in warp and in weft in the pattern, and then by calculating from each of the numbers thus obtained, the proportionate numbers of threads that would on this basis be contained in 5 millimetres of the breadth of the pattern, and adding together the resulting figures for the warp and the weft respectively. Fractions of a thread in the final result are neglected.		
	Unbleached, not dressed (*non apprêtés*).....100 kil.	220	00
	Other (3) ..... ,,	260	00
	(2) This category comprises the undermentioned articles:		
	(*a*) Tissues weighing less than 8 kilos. per 100 square metres, containing threads of natural or artificial silk (not more than 5 %) or embellished with patterns obtained by the process known as "*broché au lancé*."		
	(*b*) Tissues weighing less than 10 kilos. per 100 square metres and counting more than 50 threads in a square of 5 millimetres side, when such tissues exhibit either gauze stitches (*point de gaze*) or fancy effects in imitation of a gauze stitch, or have transparent or open-woven parts alternating with close-woven parts.		
	(*c*) Tissues for shirt fronts (*devants de chemise*)		

No.	Goods.	Duties. Frs.	C.
	or the like, with patterns in relief, pleated (*plissé*), piped (*tuyauté*) or with tubular bands, and counting more than 60 threads in a square of 5 millimetres side.		
	(3) Including tissues dressed, bleached, dyed, mercerised, printed, or manufactured wholly or in part with dyed or mercerised threads.		
	Articles not specially mentioned:		
	Unbleached, not dressed:		
	First class, weighing 30 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 millimetres side:		
	25 threads or less .....100 kil.	30	00
	26 to 35 threads ..... ,,	45	00
	36 to 45 threads ..... ,,	60	00
	46 threads or more ..... ,,	75	00
	Second class, weighing from 18 to 30 kilos. exclusive, per 100 square metres and having in warp and weft in a square of 5 millimetres side:		
	25 threads or less .....100 kil.	35	00
	26 to 35 threads ..... ,,	50	00
	36 to 45 threads ..... ,,	65	00
	46 threads or more ..... ,,	95	00
	Third class, weighing from 12 to 18 kilos. exclusive, per 100 square metres and having in warp and weft in a square of 5 millimetres side:		
	25 threads or less .....100 kil.	40	00
	26 to 35 threads ..... ,,	65	00
	36 to 45 threads ..... ,,	90	00
	46 threads or more ..... ,,	120	00
	Fourth class, weighing from 8 to 12 kilos. exclusive, per 100 square metres and having in warp and weft in a square of 5 millimetres side:		
	25 threads or less .....100 kil.	45	00
	26 to 35 threads ..... ,,	70	00
	36 to 45 threads ..... ,,	100	00
	46 threads or more ..... ,,	140	00
	Fifth class, weighing from 3 to 8 kilos. exclusive per 100 square metres, and having in warp and weft in a square of 5 millimetres side:		
	20 threads or less .....100 kil.	45	00
	21 to 27 threads ..... ,,	75	00
	28 to 35 threads ..... ,,	110	00
	36 threads or more ..... ,,	140	00
	Other (3):		
	First class, weighing 30 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 millimetres side:		
	25 threads or less .....100 kil.	45	00
	26 to 35 threads ..... ,,	60	00
	36 to 45 threads ..... ,,	75	00
	46 threads or more ..... ,,	90	00
	Second class, weighing from 18 to 30 kilos. exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:		
	25 threads or less .....100 kil.	55	00
	26 to 35 threads ..... ,,	70	00
	36 to 45 threads ..... ,,	85	00
	46 threads or more ..... ,,	115	00
	Third class, weighing from 12 to 18 kilos. exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:		
	25 threads or less .....100 kil.	65	00
	26 to 35 threads ..... ,,	90	00
	36 to 45 threads ..... ,,	115	00
	46 threads or more ..... ,,	145	00
	Fourth class, weighing from 8 to 12 kilos. exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:		
	25 threads or less .....100 kil.	75	00
	26 to 35 threads ..... ,,	100	00
	36 to 45 threads ..... ,,	130	00
	46 threads or more ..... ,,	170	00
	Fifth class, weighing from 3 to 8 kilos. exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:		
	20 threads or less .....100 kil.	75	00
	21 to 27 threads ..... ,,	105	00
	28 to 35 threads ..... ,,	140	00
	36 threads or more ..... ,,	170	00
	Tissues of cotton:		
	Shawls and scarves (1) .....100 kil.	70	00
	1. Excluding embroidered or made-up articles, knitted articles, and articles of tulle or lace.		
	Counterpanes (2) of figured tissues of the goffered, piqué, rep and similar styles, having in warp and weft in a square of 5 millimetres side:		
	27 threads or less .....100 kil.	45	00
	From 28 to 35 threads ..... ,,	75	00
	36 threads or more ..... ,,	110	00
	2. Including counterpanes simply hemmed.		
	Blankets (3):		
	3. Including blankets simply hemmed.		
	With admixture of wool:		
	Unbleached (4) .....100 kil.	35	00
	Bleached, dyed, printed, &c. ..... ,,	50	00
	Other:		
	Unbleached (4) ..... ,,	30	00
	Bleached, dyed, printed, &c. ..... ,,	40	00
	4. Blankets manufactured with threads of waste of various shades are considered as "unbleached," as also are blankets consisting in the main of such threads or of unbleached threads.		
	Felts not specially mentioned in the Tariff ..100 kil.	45	00
	Tulles and other mesh tissues not specially mentioned in the Tariff:		
	Plain (5) weighing per square metre:		
	Unbleached, not dressed:		
	Less than 25 grammes .....100 kil.	300	00
	From 25 to 50 grammes exclusive....100 kil.	140	00
	From 50 to 75 ,, ,, ,,	85	00
	From 75 to 100 ,, ,, ,,	65	00
	100 grammes or more ..... ,,	50	00
	Other:		
	Less than 25 grammes ..... ,,	380	00
	From 25 to 50 grammes exclusive.... ,,	180	00
	From 50 to 75 ,, ,, ,,	110	00
	From 75 to 100 ,, ,, ,,	80	00
	100 grammes or more ..... ,,	65	00
	5. Under this heading are included tulles and other mesh tissues not specially mentioned in the Tariff, which, in their texture, present only one series of completely regular meshes, without brocheing or figuring.		
	The category of "Plain tulles" also includes plain gauze, *i.e.* the material composed entirely of gauze stitches (*points de gaze*), without figuring or brocheing.		
	Articles not specially mentioned (6) weighing per square metre:		
	Unbleached, not dressed:		
	Less than 25 grammes .....100 kil.	420	00
	From 25 to 50 grammes exclusive.. ,,	210	00
	From 50 to 75 ,, ,, ,,	100	00
	From 75 to 100 ,, ,, ,,	75	00
	100 grammes or more ..... ,,	55	00
	Other:		
	Less than 25 grammes ..... ,,	520	00
	From 25 to 50 grammes exclusive ,,	260	00
	From 50 to 75 ,, .. ,,	125	00
	From 75 to 100 ,, .. ,,	90	00
	100 grammes or more ..... ,,	70	00
	6. Under this heading (Articles not specially mentioned) are included tulles and other mesh tissues not specially mentioned in the Tariff, *broché* or figured, not included in the category of "Bobbinet tulles for furniture," except articles with lace-like designs and articles imported in the form of galloons, insertions, bands or widths, which are dutiable as "lace."		
	Hosiery tissues weighing per square metre:		
	Less than 150 grammes .....100 kil.	100	00
	From 150 to 250 grammes exclusive ..... ,,	75	00
	250 grammes or more ..... ,,	50	00
	Velvets and plushes not specially mentioned in the tariff (7) .....100 kil.	90	00
	7. This category includes velvets and plush of cotton mixed with textile material other than silk, the cotton predominating in weight, except such articles as are included in the categories "Carpets and tapestry," "Tissues of the moquette kind" and "Trimmings and ribbons."		
	From and after August 1, 1913, the import duties on the undermentioned goods are fixed as follows:		
	Tissues of cotton designated below:		
	Table and like covers and tapestry (1):		
	1. Excluding articles mixed with silk.		
	Mixed with wool .....100 kil.	90	00
	Of pure cotton or mixed with textile materials other than wool .....100 kil.	55	00
	Trimmings and ribbonmakers' wares (2):		
	2. Not including trimmings and ribbonmakers' wares mixed with silk.		
	The term ribbonmakers' wares is applied to narrow tissues, with warp and weft, employed as borders, connections, ornaments, &c., but not to bands produced by cutting wide pieces of tissue.		
	Fringes for blinds and curtains .....100 kil.	65	00
	Plaited braids and strips for the manufacture of sandals and list-shoes (3) .....100 kil.	20	00
	3. Excluding laces used for fastening sandals and list shoes.		
	Ribbons and plaits, not figured (4) .....100 kil.	90	00
	4. Excluding ribbons, plaits and plaited braids specially tariffed, and more especially articles mixed with india rubber threads.		
	Plaits, round or flat, which do not exhibit either figuring or figure-weaving, are regarded as not figured. The duty on unfigured plaits is also applicable to curtain-loops or curtain-cords.		
	Other articles (5) .....100 kil.	200	00
	5. This category includes velvet ribbons, figured or machine-embroidered ribbons, figured plaits, and other trimmings not elsewhere specified or included.		
	By figured ribbonmakers' wares is understood ribbons exhibiting designs, letters, emblems, flowers or other ornaments obtained either by machine figure-weaving with threads independent of the foundation tissue, or by the interplay of the warp and weft or of two warps combined and one weft.		
	Tissues of wool:		
	Blankets (*a*):		
	Of pure wool (*b*) .....100 kil.	60	00
	Of wool with admixture of other textile materials, except silk .....100 kil.	45	00
	(*a*) Including blankets simply hemmed.		
	(*b*) Articles consisting mainly of wool with admixture of silk not exceeding 5 % are liable to duty as articles of pure wool, as also are articles of mixed wool containing not more than 10 % of textile materials other than wool or silk.		
	The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk.		
	Laces and guipures; tulles and netted mesh tissues 100 kil.	150	00

No.	Goods.		Duties. Frs.	C.
	Hosiery tissues (c):			
	Of pure wool	100 kil.	120	00
	Of wool with admixture of other textile materials, except silk	100 kil.	80	00
	(c) Except hosiery tissues weighing less than 200 grammes per sq. metre, which are dutiable under the heading "Tissues of wool weighing less than 200 grammes per sq. metre."			
	Lastings (Serge de Berry) for the manufacture of boots and shoes (d)	100 kil.	60	00
	(d) In this class are included only lastings with woollen warp and cotton weft, weighing 200 grammes or more per sq. metre, and obviously intended for the manufacture of boots and shoes.			
	Strips and bands of felt for the manufacture of boots and shoes	100 kil.	20	00
	Shawls and scarves of wool (1):			
	Of pure wool (2):			
	Weighing less than 250 grammes per sq. metre	,,	180	00
	Weighing 250 grammes and over per sq. metre	,,	140	00
	Mixed with silk, the wool predominating in weight (3)	100 kil.	300	00
	Other (4)	,,	80	00
	Carpets and table covers of wool:			
	Floor carpets (5):			
	With knotted or twisted pile (*à points noués ou enroulés*), weighing per sq. metre (6):			
	Less than 3 kil.	100 kil.	150	00
	3 kil. or more	,,	100	00
	Printed (7)	,,	50	00
	Other	,,	70	00
	Table covers (8) (9):			
	Mixed with silk (10)	,,	300	00
	Other	,,	150	00
	Tissues of cotton, plain or twilled, weighing less than 3 kil. per 100 sq. metres:			
	Having in a sq. of 5 millimetres side:			
	Unbleached, unsized:			
	20 threads or less	100 kil.	30	00
	21 to 27 threads	,,	170	00
	28 threads or more	,,	400	00
	Bleached, unsized:			
	20 threads or less	,,	45	00
	21 to 27 threads	,,	185	00
	28 threads or more	,,	415	00
	Other (*):			
	20 threads or less	,,	80	00
	21 to 27 threads	,,	220	00
	28 threads or more	,,	150	00
	Rugs of jute and wool, the jute predominating, with or without a mixture of other textile materials:			
	Printed	100 kil.	30	00
	Note.—At this rate are dutiable only moquettes with uncut pile, on which the designs or shades are obtained by printing on the warp.			
	Other	100 kil.	40	00
	Oilcloths of all kinds:			
	Linoleum:			
	For floors: Of one colour	100 kil.	10	00
	With printed designs	,,	12	00
	With inlaid designs	,,	13	00
	For tapestry (†)	,,	18	00

(1) Excluding Indian cashmere shawls and scarves.

(2) The following shall be assimilated to articles of pure wool specified in this category:

(a) Articles composed in greater part of wool and a proportion of silk not exceeding 5%, even if they contain textile materials other than wool and silk.

(b) Articles of wool mixed with textile materials other than silk, if the proportion of such textiles does not exceed 10%.

(3) Only articles containing more than 5% of silk are regarded as being mixed with silk.

By "silk" is understood silk properly so-called, floss silk and artificial silk.

(4) This category comprises shawls and scarves of mixed wool, the wool predominating in weight, not specially mentioned or included elsewhere.

(5) Including articles hemmed, bordered or furnished with fringes, joined or not.

(6) Under this head are included carpets with knotted or twisted pile, of any origin, including imitation thereof. Carpets with a "knotted" pile are those in which the threads of wool forming the pile (*brins de laine formant velours*) are fixed by means of a knot; the pile is called "twisted" when the threads of wool completely surround the foundation thread.

In measuring the surface to determine the weight per square metre, only the surface occupied by the body of the carpet is taken into account, to the exclusion of the fringes.

(7) This category comprises only "Brussels" (*moquettes bouclées*) in which the designs or tints are obtained by printing on the warp.

(8) Including articles hemmed, bordered, or furnished with fringes, joined or no..

(9) Covers for card and other tables manufactured in the same way as carpets, and weighing 1,200 grammes or more per square metre, shall be dutiable as carpets.

(10) Only articles containing more than 5% of silk are regarded as being mixed with silk.

By "silk" is understood silk properly so-called, floss silk and artificial silk.

(*) Including sized, dyed, or printed tissues, and tissues manufactured wholly or in part with dyed threads.

(†) Under the head of linoleum for tapestry is included only linoleum stamped or goffered in relief, specially destined for the decoration of the walls of rooms. Linoleum with plain surface, without reliefs is included under the heading "linoleum for floors," whatever be the purpose for which it is intended.

"Lincrusta" lined with tissues shall be dutiable as "linoleum for tapestry"; the same article simply lined with paper or pasteboard does not come under that heading.

No.	Goods.		Duties. Frs.	C.
	Pegamoid and similar products (including oilcloths in imitation of leather, such as "leather cloth," "moleskin leather," &c.)	100 kil.	75	00
	Oilcloths (*toiles cirées*):			
	For packing (1)	,,	18	00
	For floors (2): Of one colour	,,	10	00
	With printed designs	,,	12	00
	For tapestry	,,	90	00
	Not specially mentioned	,,	35	00
Ex 64	From and after July 1, 1913, the import duties on the undermentioned goods are fixed as follows:			
	Tissues of wool mentioned below:			
	Tissues of wool mixed with silk, not specially mentioned (1):			
	Trimmings and ribbon makers' wares	100 kil.	225	00
	Other articles, weighing per square metre:			
	From 200 to 700 grammes exclusive	,,	225	00
	800 grammes or more	,,	200	00
	(1) This class includes all tissues of wool mixed with silk, the wool predominating in weight, with the exception of shawls and scarves, carpets and tapestry, and of tissues weighing less than 200 grammes per square metre.			
	Only tissues containing more than 5% of silk are regarded as "mixed with silk."			
	The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk. It does not, however, include artificial silk entering into the tissue only in the form of unspun "waste" incorporated in the woollen yarns.			
	Trimmings and ribbon makers' wares:			
	Of pure wool (2)	100 kil.	90	00
	Of wool mixed with other textile materials except silk	100 kil.	70	00
	Felts not specially mentioned, weighing per square metre:			
	Of pure wool (2):			
	Less than 700 grammes	100 kil.	50	00
	700 grammes or more	,,	35	00
	Of wool mixed with other textile materials except silk:			
	Less than 700 grammes	100 kil.	40	00
	700 grammes or more	,,	25	00
	(2) Articles consisting of the greater part of wool, but also in part of silk, the latter not exceeding 5%, are subject to duty as articles of pure wool. The same régime is applicable to articles of mixed wool which do not contain more than 10% of textile materials other than wool and silk.			
	The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk. It does not, however, include artificial silk entering into the tissue only in the form of unspun "waste" incorporated in the woollen yarns.			
	Velvets and plushes (3):			
	For furniture	100 kil.	85	00
	Other	,,	75	00
	(3) Including tissues manufactured in the same way as velvets and plushes, and especially fine velvetted moquettes or moquettes with curled nap (*bouclées*) destined for furnishing [door-curtains, curtains, furniture trimmings, &c.], as well as plushes in imitation of furs, astrakan, caracul, and similar styles.			
	Stuffs for furniture (4)	100 kil.	90	00
	(4) This heading includes stuffs of close texture weighing 200 grammes or more per square metre and evidently intended for the making-up of curtains, door-curtains, furniture covers, &c., but does not include articles mixed with silk or furnished with embroideries, nor felts, velvets, plushes, carpets and tapestries.			
	Tissues of pure wool, not mentioned or included elsewhere (5), weighing per square metre:			
	From 200 to 350 grammes exclusive:			
	Tissues of one colour having less than 50 threads in weft and warp to the square centimetre, except articles having more than 24 double threads in the same space	100 kil.	70	00
	Other	,,	125	00
	From 350 to 550 grammes exclusive:			
	Tissues of carded wool with less than 31 single threads in warp and weft to the sq. centimetre*	100 kil.	60	00
	Other	,,	105	00
	550 grammes or more:			
	Tissues of carded wool with less than 31 single threads in warp and weft to the sq. centimetre*	100 kil.	50	00
	Other	,,	85	00
	In determining the number of threads, cotton threads, twisted on threads of wool are not counted.			
	(5) To tissues of pure wool of this class are assimilated:			
	1. Tissues of combed wool or of carded wool mixed with textile materials other than silk, when the proportion of these materials does not exceed 10%;			
	2. Tissues of wool mixed with more than 10% of textile materials other than silk, when these tissues contain threads of combed wool in a pro-			

(1) This heading includes only coarse cloths, with rough surface, of which the threads are sunk in a coating with linseed base, as well as oilcloths of only one colour, with plain surface, presenting at most 14 spaced threads in a sq. of 5 millimètres side.

(2) Including strong jute cloths, oiled (*cirées*), which are not oilcloths for packing or for tapestry.

* Excluding tissues containing threads of combed wool.

No.	Goods.	Duties. Frs. C.
	portion of at least 25 % of the total number of warp and weft threads combined;	
	3. Tissues of wool, mixed or not, containing silk in a proportion not exceeding 5 % of their weight.	
	The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk. It does not, however, include artificial silk entering into the tissue only in the form of unspun "waste" incorporated in the woollen yarns.	
	From and after Nov. 1, 1913, the import duties on the undermentioned goods are fixed as follows:	
Ex. 64	Tissues of wool hereinafter specified:	
	Machine made embroideries, weighing 200 grammes or more per sq. metre.....100 kil.	Duty applicable to the unembroidered tissue increased by 50 %
	Tissues of shoddy, weighing 200 grammes or more per sq. metre (1) .....100 kil.	30 00
	(1) Under this heading are dutiable only tissues containing at least 75 % of shoddy (regenerated wool, artificial wool).	
	For the purposes of the present Note, wool, which, resulting from the reduction of rags, is mixed with at least 10 % of cotton before carding is regarded as shoddy. The yarn of shoddy may not contain more than 10 % of some other kind of wool, or of some other textile material, cotton excepted, nor be mixed with silk in a proportion exceeding 2 %.	
	The heading "tissues of shoddy" is not applicable to articles belonging to the category of smooth-surfaced cloths ("*draps à surface lisse*"), i.e., those which have undergone the operations of teasing and shearing.	
	All other tissues (2) weighing per sq. metre:	
	From 200 to 350 grammes, exclusive .....100 kil.	70 00
	From 350 to 550 grammes, exclusive..... ,,	60 00
	550 grammes or more ..... ,,	50 00
	(2) This class includes tissues of mixed wool neither mentioned nor included elsewhere.	
65	Vegetables, and vegetable substances n. s. m. (*g*)	Free.
	(*g*) The following are, more especially, classed under this head: Live trees and plants; beetroots; heather, moss and brush roots; empty calabashes; husks of cocoa, of cocoa nuts and other similar products; teasels; tan barks; seeds; hard seeds for carving; hops; European reeds and rushes; wood pulp; foreign rattans, rushes and bamboos, raw and undressed; crude cork; flower bulbs; marine plants and oil cake.	
66	Glass and glassware:	
	Broken glass or cullet	Free.
	Bottles, vials, demijohns and carboys:	
	Of white or semi-white glass .....100 kil.	2 00
	Other ..... ,,	1 50
	Demijohns and carboys in wicker work (*h*) ..... ,,	4 00
	(*h*) Including demijohns or carboys in baskets of osiers or other like material.	
	Glassware, common (*i*).....100 kil.	1 00
	Or, at the option of importer.....10 % *ad val.*	
	(*i*) Including all kinds of articles of green glass, except bottles, vials, demijohns or carboys.	
	Glassware, other; plate and window glass (*a*) .....10 % *ad val.*	
	(*a*) Glass decanters filled with olive oil and accompanied by a glass stopper attached to the neck with a string are included in this sub-division.	
67	Meat (*b*):	
	(*b*) Fresh butcher's meat, other than mutton, shall only be admitted in whole, half or fore-quarter carcasses, and on condition that the lungs be still attached; meat of horses, asses, large or small mules can only be imported when all the respiratory organs are adhering.	
	Fresh meat: Whole or half carcasses.....100 kil.	15 00
	Meat, other..... ,,	30 00
	Game, dead..... ,,	15 00
	Poultry, dead ..... ,,	30 00
	Pâtes de foie gras (*c*)..... ,,	60 00
	(*c*) Including the weight of the receptacles containing the goods. Importers may, however, claim for such receptacles a legal tare allowance of 15 %.	
	Preserves (*d*):	
	(*d*) The importation of meat of horses, asses, large and small mules *preserved* or *prepared*, is prohibited.	
	In tins, pots, crusts, or other similar receptacles (*e*):	
	Of game or poultry .....100 kil.	30 00
	Of meat: Simply cooked, smoked or salted	Free.
	Otherwise prepared .....100 kil.	15 00
	(*e*) Including the weight of the receptacles wherein the goods are contained. Importers may, however, claim for such receptacles a legal tare allowance of 15 %.	
	Preserves imported otherwise than in tins, pots, crusts, or other similar receptacles, and prepared with substances subject to a Customs or Excise duty:	
	Of game or poultry .....100 kil.	12 00
	Of meat ..... ,,	12 00
	Meat not specially enumerated	Free.
68	Vinegar and acetic acids (*f*):	
	(*f*) Foreign acetic acids intended for industrial uses can be admitted free of import duty by complying with the formalities to be determined by the Minister of Finance and Public Works, and provided the same be first adulterated so as to be rendered unfit for human consumption.	
	Vinegar, and liquid acetic acids, containing:	
	8 % or less of pure acetic acid (*g*) .....hectol.	15 00
	Above 8 % and less than 40 % of pure acetic acid ,,	75 00
	40 % and above of pure acetic acid (*g*) ..... ,,	187 50
	(*g*) The duties on such liquids apply to the net quantities.	
	Acetic acid, crystallized .....100 kil.	187 50
69	Wines (*a*).....	Free.
	(*a*) Wines are subject to the following Excise duties:	
	In bottles.....hectol.	60 00
	Imported otherwise than in bottles ..... ,,	20 00
	The provisions of Art. 3, §1 of the Law dated Dec. 30, 1896, relating to the Excise duties on wines shall only apply to the produce of the alcoholic fermentation of grape juice or must.	
	The duties on wines apply to the net quantities, without prejudice to the rates, if any, chargeable in respect of the alcoholic strength.	
	Wines containing more than 24 % of alcohol are considered as liqueurs.	
	Wines prepared with aromatic plants, cinchona or other medicinal substances as well as those having been prepared for the manufacture of sparkling wine, are imposed as *Wines in bottles*, whatever be the receptacle in which imported.	
	Besides paying the rate of 20 fr. per hectolitre, wines of a strength exceeding 15 degrees by Gay-Lussac's alcoholometer imported otherwise than in bottles, shall for every degree of alcohol exceeding 15 degrees, be liable to the same duty as is payable on foreign brandies.	
	Sterilized and non-alcoholized wine-must (unfermented grape juice) in bottles shall be dutiable as *Wines imported otherwise than in bottles* (Excise duty of 20 frs. per hectolitre), provided the importer produces such proof and complies with such regulations as the Minister of Finance and Public Works may deem necessary for the prevention of fraud.	
70	Carriages (*b*) .....12 % *ad val.*	
	(*b*) Including cycles and parts, cycle wheels, provided with solid rubber tyres or with pneumatic tyres, also articles of india-rubber, steel, and tissue, called bicycle "frame protectors," and bicycle hubs in the form of advanced rough forgings, steel chains composed of several cycle chains simply joined together at the ends by means of the small bolts and nuts to be used subsequently in uniting the extremities of each of the chains, metal racks to be fixed permanently to motor cycles, parts of motor cars, *i.e.* articles composed of two or several spare pieces fitted together.	

From and after May 1, 1914, the import duties on the following goods are fixed as follows:

		Frs. C.
Ex. 70.	Automobile carriages: chassis, with or without motor, with or without body (*carrosserie*), weighing:	
	Less than 2,000 kilos.....100 kil.	80 00
	From 2,000 to 4,000 kilos. exclusive—	
	Passenger carriages..... ,,	80 00
	Other..... ,,	60 00
	4,000 kilos. or more ..... ,,	30 00
	Motor cycles..... ,,	120 00

EXCISE DUTIES ON IMPORTATION.

1	On unmanufactured tobacco .....per 100 kil.	15 00
2	On wines: In bottles .....per hectol.	60 00
	Imported otherwise than in bottles ..... ,,	20 00

BELGIAN CONGO

The current money is the franc = 100 centimes = 9½d. For weights and measures the metrical system has been adopted.

Decree of March 2, 1914.

IMPORT DUTIES.

Articles.	Duties. Frs. C.
Matches.....100 kil.	5 00
Starch and non-alimentary feculæ ..... ,,	4 00
Butter:	
Natural butter, fresh or salted ..... ,,	30 00
Margarine and other artificial butter ..... ,,	13 00
NOTE.—All substances or preparations suitable for alimentary purposes, which are similar to butter as regards external characteristics, are to be regarded as margarine. This term also includes alimentary fats other than butter which are similar to butter as regards external characteristics, such as appearance, consistence, color, smell, taste.	
By artificial butter is understood all edible mixtures of fats (stearine, oleine, margarine) and of oil, such as artificial lard, mixture of oleo-margarine and oil &c.	
Steel cables.....100 kil.	7 00
Cocoa, prepared:	
Chocolate ..... ,,	30 00
Other products ..... ,,	30 00
Coffee:	
Not roasted ..... ,,	16 00
Roasted or ground..... ,,	20 00
Chicory, burnt or ground ..... ,,	6 00
Common glue (*colle forte*) and other glue ..... ,,	8 00
Mineral waters.....bot.	0 08
,, ,, ...half-bot.	0 05
Essence of turpentine .....100 kil.	10 00

Articles.		Duties. Frs.	C.
Flours, alimentary:			
Of wheat	100 kil.	3	50
Other	,,	3	00
Cheese of all kinds	,,	20	00
Tar:			
Mineral tar	100 kilogs, gross weight	1	00
Vegetable tar	,, ,,	2	20
Coal:			
In the natural state (*), or agglomerated (briquettes and *boulets*)	100 kil.	0	12
Carbonised (coke)	,,	0	15
Mineral oils:			
Petroleum, schist, and other crude oils (†)	,,	0	35
Motor car spirit (light oils) (‡)	,,	0	60
Lamp oils (refined petroleum)	,,	2	60
Mineral oils, other than the above, for use in sprinkling ("épandage") or as fuel	100 kil.	0	20
Vegetable oils:			
Olive oil	,,	14	00
Linseed oil	,,	9	00
Other	,,	8	00
Milk and cream:			
Milk, liquid	,,	2	00
Milk, condensed, without sugar or with sugar added	,,	9	50
Cream	,,	13	00
Bread and ships' biscuit	,,	4	00
Gingerbread	,,	9	00
Beads of glass and porcelain	,,	19	00
Potatoes	100 kilogs. gross weight	1	00
Vegetable resins	,, ,,	3	00
Husked rice	,, ,,	3	00
Soaps:			
Toilet soaps	100 kil.	18	00
NOTE.—This heading includes soaps, scented or not, in balls, in cakes, in paste, in powder &c., used for toilet purposes or having the ordinary form of toilet soaps, and medicinal soaps in any form.			
Other soap:			
Hard	100 kil.	7	00
Soft	,,	4	00
Salt:			
Refined, white	100 kilogs. gross weight	0	60
Crude or refined, other than white	,, ,,	0	50
Refined sugar	100 kil.	4	50
Tea	,,	45	00
Tissues of cotton, pure (tissues containing not more than 5 per cent. of textile materials other than cotton are assimilated to "tissues of cotton, pure"):			
Plain or figured:			
Unbleached:			
1st class (weighing 17 kilogrammes or more per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less	100 kil.	20	00
26 to 35 threads	,,	30	00
36 threads or more	,,	40	00
2nd class (weighing 12 or more, but less than 17 kilogrammes per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less	100 kil.	25	00
26 to 35 threads	,,	40	00
36 threads or more	,,	55	00
3rd class (weighing 8 or more, but less than 12 kilogrammes per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less	100 kil.	30	00
26 to 35 threads	,,	45	00
36 threads or more	,,	60	00
4th class (weighing less than 8 kilogrammes per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less	100 kil.	40	00
26 to 35 threads	,,	55	00
36 threads or more	,,	80	00
Other than unbleached (comprising tissues dressed, bleached, dyed, mercerised, printed, or manufactured in whole or in part with dyed or mercerised threads):			
1st class (weighing 17 kilogrammes or more per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less	100 kil.	30	00
26 to 35 threads	,,	40	00
36 threads or more	,,	50	00
2nd class (weighing 12 or more, but less than 17 kilogrammes per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less	100 kil.	35	00
26 to 35 threads	,,	50	00
36 threads or more	,,	65	00
3rd class (weighing 8 or more, but less than 12 kilogrammes per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less	100 kil.	45	00
26 to 35 threads	,,	60	00
36 threads or more	,,	75	00

* This duty is reduced by half in the case of coal in the natural state which is proved to be intended for metallurgical use. The necessary proof shall be produced under conditions to be determined by the Minister for the Colonies.

† All oils which cannot be used for lighting purposes without being previously refined, so as to render them fit for use in ordinary lamps, are regarded as crude oils.

‡ Including, particularly, benzine, gasoline, motocarline, and other essences of the same kind.

Articles.		Duties. Frs.	C.
4th class (weighing less than 8 kilogrammes per 100 square metres), having in warp and weft, in a square of 5 millimetres side:			
25 threads or less	100 kil.	55	00
26 to 35 threads	,,	70	00
36 threads or more	,,	95	00
NOTE.—The class of "plain or figured tissues" includes all tissues in the piece or in cut lengths, even simply hemmed or provided with fringes not sewn or otherwise fastened on (*non rapportées*), but excludes special wares, such as blankets (*couvertures*), embroideries and lace, felts, trimmings and ribbon makers' wares, carpets, velvets and plushes, hosiery tissues, tulles, and other meshed tissues. The counting of the threads of tissues of this class is performed by taking as the basis the total number of single threads contained in warp and weft in a square with a side of 5 millimetres. Double, treble &c. threads, and twisted threads, count for as many units as they contain single threads. In the case of tissues in which close-woven and open-woven parts alternate, the classification is decided by the average number of threads.			
Swans' down blankets (*couvertures molletonnées*) not figured (including blankets in the piece or cut, even hemmed, bordered, or provided with fringes), weighing per square metre:			
Less than 325 grammes:			
Unbleached	100 kil.	19	00
NOTE.—Blankets manufactured with threads of waste of various mixed shades are regarded as "unbleached"; as are also blankets of this kind, or blankets made of unbleached threads, even if they have on two of their edges a band composed of colored stripes.			
Bleached, dyed, printed, or manufactured with bleached or dyed threads	100 kil.	26	00
325 grammes or more:			
Unbleached	,,	16	00
NOTE.—(See Note above.)			
Bleached, dyed, printed, or manufactured with bleached or dyed threads	100 kil.	23	00
Blankets, other (including blankets woven on Jacquard loom, chequered blankets (*tissées "quadrillé"*), and also blankets of tissues other than swans' down ("*non molletonnées*"), or of figured tissues of the goffered, piqué, reps, and similar classes	10 %	*ad val.**	
All other tissues	10 %	,, *	
Ordinary window glass	100 kilogs. gross weight	3	00
Wines:			
In casks	hectolitre	8	50
In bottles (including wines imported in demijohns, *bonbonnes*, jars, and other similar receptacles having a capacity not exceeding 8 litres):			
Sparkling wines	hectolitre	60	00
Other	,,	20	00
NOTE.—Under the heading "wines" are included only wines manufactured from the juice of fruits and containing not more than 24 per cent. of alcohol. Wines containing more than 24 per cent. of alcohol are regarded as liqueurs.			

The importation and sale of alcoholic beverages, of an absinthian basis, are prohibited throughout the whole territory of the State.

The importation and sale of distilled alcoholic beverages in that portion of the State territory situated above the river Pozo are prohibited, save the exceptions resulting from the application of the following article:—

"The Governor-General or an official designated by him may, on their application, authorise non-natives, residing or travelling in the regions situated above the river Pozo, to introduce or receive into these regions distilled alcoholic liquids intended for their personal use, or for consumption by persons of non-African origin."

The importation of all kinds of firearms, ammunition and powder, destined for the natives, as well as the sale and delivery of all kinds of firearms, ammunition and powder to natives, is prohibited.

The establishment of manufactories of distilled beverages, or the installation of distilling apparatus capable of producing alcohol, are prohibited.

Ordinance of the Governor-General of Nov. 22, 1912, as to flint guns and trade gunpowder.

The importation, transport, sale and detention of non-rifled flint guns and common gunpowder called trade powder, are authorized from this date in the district of the Kasai and in that portion of the district of the Kwango situated on the right bank of the Kwango river, and from Feb. 15, 1913, in the other portions of the Belgian Congo territory.

The importation, transport, sale and detention of said arms and powder are only authorized upon compliance with the regulations, and more particularly, subject to issue of the permits provided for by Art. 4 of the Decree of Jan. 6, 1912.

EXPORT DUTIES.	Rates of duty per 100 kilogs.† Fr.	c.
Earthnuts	1	35
Coffee	3	00
Grass rubber—		
When the price does not exceed 3 francs per kilog.	Free	
When the price exceeds 3 francs per kilog.	0	25
Tree or vine rubber—		
When the price does not exceed 5 francs per kilog.	Free	
Exceeds 5 francs but does not exceed 7 francs per kilog.	0	25
,, 7 ,, ,, ,, 8 ,, ,,	0	50
,, 8 ,, ,, ,, 12 ,, ,,	1	00
,, 12 ,,	1	25
Plantation rubber	Free	

* The present *ad valorem* duty is temporarily maintained in force.

† For quantities inferior to 100 kilogrammes the duties shall be collected in proportion to the above rates.

	Rates of duty per 100 kilogs.† Fr.	c.
The average market price during each quarter is to form the basis for the calculation of the export tax during the succeeding quarter.		
Copal, red	8	25
Copal, white (inferior quality)	1	50
Palm oil	2	75
Ivory: pieces ("pilons") &c	100	00
,, tusks weighing less than 6 kilogs	160	00
,, tusks weighing more than 6 kilogs*	210	00
Palm nuts	1	40
Sesame	1	25

The following duties are established on rubber, except plantation rubber, collected in the territory of the Colony: a tax of 0. 75 fr. per kilo. of rubber produced from trees or lianes; a tax of 0. 50 fr. per kilo. of rubber called "des herbes." The tax is levied at the same time as the export duties. It is payable by the exporter according to the weight of the product ascertained on exportation.

Amendment of Regulations for the collection of export duties established by the Decree of July 22, 1897.

(*Bulletin officiel de l'État Indépendant du Congo*, Nos. 2 and 3.)

By Decree of the 26th March 1902, entering into effect on the 1st July of the same year, the third paragraph of Article 6 of Regulations for the collection of export duties, annexed to the Decree of the 22nd July, 1897, is modified as follows:—

For all products not exported in bulk, the declaration must state the gross weight of the packages and the collector will calculate the net weight subject to duty by deducting from the gross weight the following tares:—

For packages of canvas:
on caoutchouc ..... 3 % of gross weight.
on other products ..... 2 % ,, ,,
For packages of mats:
on caoutchouc ..... 6 % ,, ,,
on other products ..... 4 % ,, ,,
For packages of wood:
on caoutchouc ..... 20 % ,, ,,
on other products ..... 16 % ,, ,,

All goods passing through Leopoldville in transit, whether up or down the river, shall pay for handling and warehousing, irrespective of duration, a sole tax fixed at the rate of 0. 06 fr. per 10 indivisible kilos. except in the case of rubber and ivory, which shall pay 0. 12 fr. and 0. 25 fr. per 10 indivisible kilos. respectively.

EXEMPTIONS.

The following are exempt from import duties:—Locomotives, railway waggons and materials during the period employed in the construction of the lines and until they are opened for traffic; instruments for sciences and precision; also articles used for public worship; wearing apparel and luggage for the personal use of travellers and of persons coming to reside in the territory of the State: live animals of all kinds; seeds for agricultural purposes; organic and chemical manures.

PROHIBITIONS.

ART. 1.—The importation, manufacture, transport, detention, and sale of saccharine and similar substances are prohibited. Products containing saccharine, or sweetened by means of other alimentary substances than cane, beet, milk and glucose sugar, and particularly those sweetened with glycerine, are subject to the same prohibition.

ART. 2.—Substances similar to saccharine are held to be those of a chemical synthesis having a sweetening power but of no nutritive value.

ART. 3.—The prohibition specified in Art. 1 and 2 shall not apply to substances imported for medicinal or pharmaceutical purposes.

† For quantities inferior to 100 kilogrammes the duties shall be collected in proportion to the above rates.

* The exportation, trade or detention of elephants' tusks weighing less than two kilogrammes are prohibited.

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MONEY.—1 Lev. (s)=100 Stotinki=9½d. 1 Lev.=1 Franc.

WEIGHTS AND MEASURES.—Metrical system is in force.

NOTE.—The duties of the Conventional Tariff result from the Commercial Conventions concluded between Bulgaria and the following countries:—Austria-Hungary, Belgium, Great Britain, Germany, France and Italy, and these are indicated by the letters "A" "Bel" "B" "G" "F" and "I" respectively, placed against the duties and also the notes relating thereto.

[*Note in French Convention.*—The specific duties are levied on the net weight of the merchandise. Duties are levied on the gross weight only when:—

(*a*) The merchandise is dutiable under the Tariff at the rate of 10 levs. per 100 kilogs. or less;

(*b*) The method of levying duty by gross weight is expressly designated in the Tariff.]

The commercial language of Bulgaria is French, which is the language in which official documents also are habitually published.

For tare allowances and the Provisional Convention with Turkey, see end of Tariff.

IMPORT DUTIES.

(In force January 14, 1906.)

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	I.—LIVE ANIMALS.		
1	Horses:—Stallions, geldings, and mares:		
	(*a*) Over 5 years of age ....head	25 00	—
	(*b*) "De luxe" over 5 years of age, worth more than £20 ....head	100 00	—
2	Horses:—Stallions, geldings, and mares from 2 to 5 years of age ....head	20 00	—
3	Colts up to 2 years of age inclusive .... „	10 00	—
4	Mules and asses .... „	5 00	—
5	Oxen and cows, buffaloes (male or female), bulls ....head	15 00	—
6	Young bulls, heifers, and young buffaloes (*toromak*), from 9 months to 3 years of age ..head	5 00	—
7	Sheep:—Rams and ewes. Goats, male and female ....head	2 00	—
8	Yearling lambs, after the month of August „	1 25	—
9	Lambs, other, and kids .... „	1 00	—
10	Pigs: (*a*) Weighing less than 10 kilogs .. „	3 00	—
	(*b*) Weighing from 10 to 50 kilogs. .. „	5 00	—
	(*c*) Weighing more than 50 kilogs. .. „	15 00	—
11	Sporting and pet dogs	3 00	—
12	Live game of all kinds, including animals for menageries....head	3 00	—
13	Poultry of all kinds, including pigeons, guinea-fowl, ducks, and the like ....100 kilos	5 00	—
14	Singing birds, pet birds, and trained birds, including canaries, peacocks, parrots, swans, wild geese, pheasants, and the like....head	1 00	—
15	Live bees in hives....	Free	—
16	Live animals not specially mentioned, including the suckling foals of mares, mules and asses, calves, and young buffaloes under 9 months of age	„	—
	II.—ALIMENTARY ANIMAL PRODUCTS.		
17	Meat, fresh and salted, not specially mentioned 100 kilos.	30 00	—
	Ad. No. 17.—This number only includes meat of domestic animals and pork not separated from the fat.		
18	Meat, smoked or otherwise prepared, including hams, fillets, smoked and dried, known as "kaiser-pastarma," tongues, salami, sausages, chitterlings, and, in general all kinds of pork-butchers' produce, raw or cooked....100 kilos.	100 00	—
19	Bacon, fresh, salted, or smoked .... „	50 00	—
20	Game and poultry of all kinds, dead, plucked, or not....100 kilos.	75 00	—
21	Preserved meats in boxes or other hermetically closed receptacles of all kinds (including weight of immediate receptacle) ..100 kilos.	100 00	60 00 F
	Note.—Preserves of game are dutiable under this number (F.).		
	Ad. 21.—Preserved meats in boxes, tins, jars bottles or other receptacles are considered to be hermetically closed if the receptacles are soldered, sealed, closed with pitch, provided with metal caps, animal bladders, parchment, or protected from the air in any manner.		
22	Meat extracts, in tablets, or in other forms (including weight of immediate receptacle) 100 kilos.	200 00	—
23	Butter made from the milk of cows, buffaloes, sheep, or goats, melted or not:		
	(*a*) For cooking ....100 kilos.	35 00	—
	(*b*) For the table.... ..	50 00	—
24	Milk, fresh or curdled	Free	—

II.—ALIMENTARY ANIMAL PRODUCTS—continued.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
25*	Cheese:		
	(a) Ordinary and "*casch caval*" ....100 kilos.	20 00	—
	(b) Other .... ,,	75 00	60 00 IF
	Camembert, Coulommier, Brie, Roquefort, Pont-l'Evêque.....100 kilos.	75 00	40 00 F
	Parmesan, gorgonzola, pecorino, fontina, provolone, and stracchino ....100 kilos.	75 00	30 00 I
26	Edible fat, known as "*tchirviche*" .. ,,	15 00	—
27	Margarine and other edible artificial butters 100 kilos.	100 00	—
28	Goose fat, lard, and other fats not specially mentioned .....100 kilos.	50 00	—
29	Eggs and yolks of eggs..... ,,	10 00	—
30	Honey, liquid or in the comb..... ,,	10 00	—

III.—FISH, AQUATIC ANIMALS, AND FISH PRODUCTS.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
31	Fish, fresh, of all kinds .....100 kilos.	10 00	—
32	Fish, salted:		
	(a) Salmon, cod ("*huso*"), tunny, sterlet, and in general all fish of the sturgeon and trout kind .....100 kilos.	50 00	—
	(b) Others, not specially mentioned ,,	20 00	—
33	Fish of all kinds, dried, smoked, marinated, preserved or otherwise prepared (including the weight of the immediate receptacle) 100 kilos.	75 00	
	1. Sardines and tunny in oil, in boxes 100 kilos.	—	22 00 FI
	2. Dried fish salted ..... ,,	—	25 00 FI
	3. Other ..... ,,	—	35 00 FI
	Note.—In order to enjoy the Conventional rates established in the Treaty, the importer must prove, by means of a certificate issued by the Chief Customs Officer at the place of exportation, that the articles are the produce of a country entitled to the Conventional Tariff (F.)		
	Ad. No. 33.—Under marinated fish is included fish prepared not only with salt, but also with vinegar, oil, onions, lemon, pepper, and other spices imported in hermetically sealed receptacles, or otherwise.		
	Fish in hermetically sealed receptacles as specified in ad. No. 21 is considered as preserved.		
34	Oysters and lobsters (including the weight of the immediate receptacle):		
	(a) Fresh .....100 kilos.	40 00	—
	(b) Preserved or otherwise prepared 100 kilos.	75 00	—
	Ad. No. 34.—The notes under Tariff Nos. 21 and 33 are applicable also to this article.		
35	Cuttle fish .....100 kilos.	50 00	—
36	Mussels, crayfish, snails, shrimps and other shell fish.....100 kilos.	10 00	—
37	Caviar: (a) Black and botargo (including the weight of the immediate receptacle) 100 kilos.	300 00	—
	(b) Other, of fish of all kinds, including red caviar in fillets ("*dil*") or pressed ("*taramu*"), caviar of pike, soft roes, and other edible parts ("*depouilles*") of fish 100 kilos.	30 00	—

IV.—CEREALS AND CEREAL PRODUCTS.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
38	Cereals not specially mentioned ....100 kilos.	0·50	—
39	Barley..... ,,	2 00	—
40	Rice: Husked ..... ,,	10 00	5 00 B
	Not hulled ..... ,,	5 00	4 00 B
41	Haricot beans..... ,,	3 00	—
42	Lentils, broad beans, green peas, and the like 100 kilos.	5 00	—
43	Chick peas..... ,,	5 00	—
44	Chick peas, roasted ("*leblebi*") .... ,,	10 00	—
45	Potatoes..... ,,	2 00	—
46	Chestnuts ..... ,,	5 00	—
47	Malt for brewing..... ,,	15 00	10 00 A
48	Flour, from cereals of all kinds, including wheat, rye, maize, spelt, barley and millet 100 kilos.	5 00	—
49	Potato and all other vegetable flour, including rice, chestnut and bean flour ....100 kilos.	6 00	—
50	Groats, semolina, "*bulgur*" (coarsely crushed barley) and other grain, polished or husked 100 kilos.	6 00	—
51	Sago and sago substitutes, tapioca, and arrowroot .....100 kilos.	35 00	15 00 F
	Ad. No. 51.—By substitutes of sago is understood the artificial sago manufactured from potato feculæ, also known as "German sago."		
52	Starch and feculæ .....100 kilos	15 00	15 00 G
	Rice starch..... ,,	15 00	12 00 G
53	Pastry of all kinds, containing neither sugar nor spices, including bread, ships' biscuits, "*pecs-met*," cracknels, biscuits, and other bakers' produce of a like nature, not containing sugar .....100 kilos.	20 00	—
54	Farinaceous pastes:		
	Macaroni, vermicelli, pastes known as "*tarhano*," "*cadaïf*," "*gulutche*," &c. 100 kilos.	25 00	8 00 I
55	Salep, in roots or in powder..... ..	50 00	—
56	Bran and meslin for cattle fodder .. ,,	Free.	—

V.—FRUITS, VEGETABLES, AND OTHER PLANTS AND SEEDS.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
57	Lemons and oranges .....100 kilos.	5 00	1 50 I
	Mandarine oranges, cedrats, pomegranates and other Southern fruits.....100 kilos.	5 00	—
58	Figs of all kinds, including green figs ,,	15 00	—
59	Dates of all kinds ..... ,,	20 00	—
60	Fresh grapes for making wine or for dessert 100 kilos.	20 00	—
61	Raisins of all kinds ..... ,,	30 00	—
62	Apples, pears, medlars, plums, apricots, strawberries, dogberries and other fruits:		
	(a) Fresh .....100 kilos.	5 00	—
	(b) Dried ..... ,,	15 00	—
63	Melons & water-melons ..... ,,	1 00	—
64	Walnuts: (a) In the shell ..... ,,	3 00	—
	(b) Without the shell ..... ,,	6 00	—
65	Hazle nuts: (a) In the shell ..... ,,	5 00	—
	(b) Without the shell..... ,,	10 00	—
66	Pistachio nuts of all kinds..... ,,	25 00	10 00 F
	Earth nuts..... ..... ,,	25 00	5 50 F
67	Almonds and apricot kernels:		
	(a) In the shell..... ,,	20 00	10 00 F
	(b) Without the shell..... ,,	40 00	20 00 F
68	Carob beans..... ..... ,,	3 00	—
69	Nutmegs ..... ,,	50 00	—
70	Cocoanuts. *noix de cèdre*, and palm nuts 100 kilos.	15 00	—
71	Cloves, cinnamon, cassia-lignea, roots of the pepper plant granulated or in powder; ginger, grains of paradise, cardamoms, amomums, coriander seeds, cumin, and other similar products not specially mentioned .....100 kilos.	50 00	—
72	Black pepper: (a) In corns ..... ,,	30 00	—
	(b) In powder ..... ,,	100 00	—
73	Red pepper (paprica) ..... ,,	15 00	—
74	Mustard: (a) In powder .....100 kilos.	50 00	—
	(b) Prepared (including weight of immediate receptacle).....100 kilos.	75 00	25 00 F
75	Vanilla, saffron, and mace ..... ,,	1,200 00	—
76	Coffee: (a) Raw ..... ,,	30 00	—
	(b) Roasted, in beans, or ground ,,	60 00	—
77	Frank-coffee and other coffee substitutes, including all roasted vegetable products used as coffee substitutes, such as beetroot, figs, beans, barley, &c. .....100 kilos.	60 00	40 00 A
	No tare is deducted for weight of immediate receptacles.		
78	Cocoa: (a) In beans, with or without the shell 100 kilos.	20 00	—
	(b) Ground or in paste, in tablets or in powder, without addition of sugar 100 kilos.	100 00	—
79	Tea (including weight of immediate receptacle).....100 kilos.	100 00	—
	Ad. No. 79.—Tea from Alps, so called "chest tea," comes under No. 193.		
80	Tobacco: (a) In the leaf .....100 kilos.	258 00	—
	(b) *Tumbeki* (for the narghileh) ,,	800 00	—
81	Tobacco, manufactured:		
	(a) Cut ..... ,,	2,980 00	—
	(b) Cigarettes..... ,,	2 980 00	—
	(c) Cigars ..... ,,	580 00	—
	(d) Snuff and chewing tobacco ,,	2,980 00	—
82	Olives: (a) Ordinary, salted .....100 kilos.	6 00	—
	(b) Otherwise preserved or marinated (including weight of immediate receptacle) 100 kilos.	15 00	—
	Ad. No. 82*b*.—Preserved and marinated olives shall not only include those salted, but also those otherwise prepared, such as: in vinegar, olive oil, laurel leaves, &c., in receptacles hermetically sealed or not.		
83	Oleaginous seeds, not specially mentioned 100 kilos.	6 00	6 00 F
84	Anise-seed, fennel seed, and allspice ,,	10 00	—
85	Tahin ..... ,,	15 00	—
86	Seeds (for sowing) and flower bulbs and tubers, not specially mentioned.. 100 kilos.	Free	Free F
	Note.—The importation of these products will be effected in accordance with the provisions of the law relating to phylloxera (F.).		
87	Vegetables and kitchen-garden produce of all kinds, edible:		
	(a) Fresh .....100 kilos.	5 00	—
	(b) Dried ..... ,,	15 00	—
	(c) In brine ..... ,,	20 00	—
	(d) Preserved in vinegar, oil &c. (including weight of immediate receptacle) 100 kilos.	50 00	17 00 F

* Cheese merely salted and put up in kegs, tin cans or other receptacles is treated as ordinary cheese. Fresh unsalted soft cheese in strainers or bags is also included in this No.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
88	Vegetable sauces of all kinds for table use 100 kilos.	50 00	—
89	Mushrooms of all kinds:		
	(*a*) Fresh or salted ..... ,,	10 00	—
	(*b*) Dried or preserved, in oil, vinegar, &c. (including weight of immediate receptacle).....100 kilos.	50 00	—
	Dried or preserved with truffles ,,	50 00	50 00 F
	Preserved in oil, vinegar &c .. ,,	—	35 00 F
90	Hops..... ,,	50 00	40 00 A
91	Shrubs, vine-shoots and nursery-garden plants of all kinds	Free	Free F
92	Flowers, leaves, moss and other plants for decorative purposes:		
	(*a*) Living, with roots .....each	0 50	0 40 F
	Note.—The importation of these products will be effected in accordance with the provisions of the law relating to phylloxera (F.).		
	(*b*) In bouquets or wreaths ....100 kilos.	50 00	—
	(*c*) Dried or prepared..... ,,	30 00	—
93	Hay, straw, and all plants and green stuff for cattle fodder, including vetches of all kinds	Free	—

VI.—BEVERAGES.

Note.—No tare allowance is made for immediate receptacles under Tariff Nos. 94-102.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
94	Wine of all kinds in casks, leather bottles, demijohns, and other large receptacles:		
	(*a*) Up to 12 degrees of alcohol in volume 100 kilos.	30 00	30 00 F
	(*b*) From 12 to 20 degrees..... ,,	50 00	50 00 F
	(*c*) 20 degrees and over ..... ,,	75 00	75 00 F
	Ad. No. 94.—Grape must, partially fermented, is also dutiable under this heading.		
	Note Ex (a) and (b).—Grape wines the produce of the Bordelais, Burgundy, Roussillon, Beaujolais, Tell; of the basins of the Garonne, Rhone, Loire, Seine, Aude, Hérault, Argens, and Var, testing up to 14 degrees inclusive, imported in casks or barrels, will pay a duty of 12 lev. 80 stotinki per 100 kilogs. These wines must be accompanied by certificates of origin issued by the public authorities of the place of origin and *visé* by the Chief Customs Officers at the place of exportation, which will be chosen by the French Government and notified to the Bulgarian Government.		
ex 94	(*a*) (*b*) Grape wines, the produce of certain (named) districts in Austria-Hungary, testing up to 14° inclusive, imported in casks or barrels .....100 kilos.	—	12 80 A
	Note.—To obtain the benefit of this rate of duty, these wines must be accompanied by certificates of origin.		
95	Wine of all kinds, in bottles or jars 100 kilos.	75 00	75 00 F
	Note Ex (a).—Wines imported in bottles, the produce of the Bordelais, Burgundy, Beaujolais, Roussillon, and Tell; of the basins of the Garonne, Rhone, Loire, Seine, Aude, Hérault, Argens, and Var, will pay a duty of 25 stotinki per bottle of 75 centilitres.		
	Ex (b).—Sparkling wines will pay 50 stotinki per ordinary bottle (F.).		
	Ad. No. 95 a and b.—See ad. No. 101.		
	Ad. No. 94 and 95.—Fruit wines (cider, raspberry wine &c.) are also dutiable under these Nos.		
	Ad. No. 95.—Wines imported by persons residing near the frontier, in jugs, bottles, receptacles of tin, wood &c., for personal consumption, and unsealed, are dutiable as wine in casks.		
ex 95	(*a*) Wines imported in bottles, the produce of certain (named) districts in Austria-Hungary per bottle of 75 centilitres	—	0 25 A
96	Vinegar, containing up to 8 per cent. of acetic acid.....100 kilos.	25 00	—
	Ad. No. 96.—Aromatic (perfumed) vinegar is dutiable under Tariff No. 169, and vinegar containing more than 8 degrees of acetic acid under No. 188D.		
97	Beer: (*a*) In casks.....100 kilos.	10 00	—
	(*b*) In bottles or jars..... ,,	15 00	—
	Note.—German beers shall enjoy all Customs and other duty facilities accorded to foreign beers of every kind (G.).		
98	Alcohol having an alcoholic strength of 80 degrees or more .....100 kilos.	30 00	—
99	Spirits: spirit distilled from the residue of pressed grapes, known as "kaléna," from plums, "*mastic*," and other similar beverages, in casks, bottles, or other receptacles .....100 kilos.	50 00	—
100	Cognac, rum, arrack, picon, bitters, "*fernet*," absinthe, and other similar beverages in casks, bottles, or other receptacles 100 kilos.	100 00	—
	Cognac, Armagnac, and other natural brandies from wines:		
	In casks and other recipients ..per litre	—	0 55 F
	In bottles ....per bottle of 75 centilitres	—	0 45 F
	Note.—In order to be entitled to these duties, natural brandies enumerated above must be accompanied by the special documents issued for these articles by the French Indirect Taxation Department, *visé* for the purpose of identification by the Chief Customs Officer at the place of exportation.		
	Rum and tafia:		
	In casks and other recipients ....per litre	—	0 45 F
	In bottles of 75 centilitres .....per bottle	—	0 45 F
101	Liqueurs of all kinds .....100 kilos.	120 00	—
	(*a*) In bottles of 75 centilitres..per bottle	—	0 60 F
	(*b*) In other recipients .....per litre	—	0 70 F
	Note to Nos. 95, 100, 101 and 196.—Bottles of a capacity of one-half bottle, or of one-half litre will pay half the duty applicable to whole bottles and whole litres respectively (F.).		
	Ad. No. 101.—All spirits, flavoured or sweetened, such as chartreuse, curaçoa, maraschino, benedictine, ratafia, of raspberries or cherries &c., are considered as liqueurs.		
102	Mineral waters, natural or artificial 100 kilos.	5 00	—
	Ad. No. 102.—When imported in bottles with mechanical stoppers the bottles will be tariffed separately. Bottles with mechanical stoppers are dutiable according to their real weight. In order to ascertain the gross weight of mineral waters, the actual net weight of the bottles shall be deducted from the total gross weight.		

VII.—SUGAR AND SUGAR PRODUCTS.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
103	Refined sugar, in all forms .....100 kilos.	27 50	—
104	Raw sugar (unrefined) ..... ,,	25 00	—
105	Molasses ..... ,,	20 00	—
106†	Glucose from fruit and potato syrup ,,	20 00	—
107	Sugar candy and so-called "*peynir*" sugar 100 kilos.	30 00	—
108	Fruit syrups with addition of sugar or honey .....100 kilos.	50 00	—
109	Fruit jams, compotes, or marmalades, so-called "*madjoune*" fruit paste, of all kinds of fruit, with addition of sugar or honey 100 kilos.	50 00	40 00 B
110*	Sweetmeats of all kinds and preserved fruits.....100 kilos.	75 00	60 00 B
111*	Rahat-loucoum ..... ,,	50 00	
112*	Halva (so-called "*tahin*" and other) ,,	50 00	—
113*	Cocoa and chocolate in powder or in tablets, with addition of sugar .....100 kilos.	100 00	—
114	Fine confectionery, with addition of sugar or honey, such as "*pain d'Espagne*" gingerbread, "*baclava*," small dessert cakes, and other similar sweetened pastry ..100 kilos.	75 00	30 00 F
115*	Sweet biscuits of all kinds..... ,,	50 00	30 00 B
116*	Nestlé's flour and other prepared flour for infants' food .....100 kilos.	40 00	—
117*	Fruit, cooked or preserved, without sugar or honey, such as "raisine," prune pastilles, "petmez," &c.....100 kilos.	25 00	—
118	Sausages and pasties prepared with sugar, must of grapes, of honey, &c. ....100 kilos.	40 00	
119*	Condensed milk, with addition of sugar or otherwise prepared.....100 kilos.	50 00	—
120*	Sweet delicacies not specially mentioned ,,	50 00	—

† Ad. No. 106.—The following are included under this heading:—Sugar obtained from cereals, fruit, and feculæ, exhausted syrups (molasses) from refining, and all thick liquids containing sugar, not otherwise mentioned. Fruit syrups are included under No. 108, and medicinal syrups under No. 195.

* Tare is allowed only on the weight of the exterior packing. No tare is deducted for bottles or other immediate receptacles.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	VIII.—OILS, FATS, WAX AND PRODUCE THEREOF.		
121†	Olive oil:		
	(*a*) In barrels, jars, or other receptacles containing more than 10 kilogs ..100 kilos.	15 00	10 00 Fl
	(*b*) In bottles or other receptacles containing 10 kilogs. or less.....100 kilos.	25 00	18 00 Fl
122†	Sesame and nut oils:		
	(*a*) In barrels, jars, or other receptacles containing more than 10 kilogs.... 100 kilos.	20 00	20 00 F
	Sesame oil ..... ,,	—	10 00 F
	(*b*) In bottles or other receptacles containing 10 kilogs. or less .....100 kilos.	30 00	30 00 F
	Sesame oil ..... ,,	—	18 00 F
123†	Edible vegetable oils, not specially mentioned:		
	(*a*) In barrels, jars, or other receptacles containing over 10 kilogs.....100 kilos.	30 00	10 00 F
	(*b*) In bottles or other receptacles containing 10 kilogs. or less.....100 kilos.	40 00	18 00 F
124	Linseed oil, raw or boiled, and colza oil .....100 kilos.	25 00	—
	Ad. No. 124.—This number includes linseed oil substitutes such as vernis gras (*firniss*), oleoresin (*harzöl*), niger oil &c.		
125	Cotton-seed oil, edible ..... ,,	15 00	—
	Ad. No. 125.—Cotton-seed oil can only be imported for use in industries after denaturation in the Custom house.		
	N.B. Ad. No. 125.—Cotton seed oil imported for industrial purposes, after having been denatured, shall be dutiable under No. 128.		
126	Almond oil, cocoa butter and cocoa-nut oil (*huile de coco*) (comestible vegetaline) 100 kilos.	10 00	10 00 F
	Ad. No. 126.—Cocoa-nut oil imported for industrial purposes shall, if it be coloured by any process, be dutiable under No. 128.		
127	Cod liver oil .....100 kilos.	20 00	—
	Ad. No. 127.—Edible fish oils are also dutiable according to this No.		
128	Oils not specially mentioned, for use in industries, and for other purposes, but not for human consumption, excepting aromatic oils .....100 kilos.	5 00	—
	(*a*) Palm and beechnut oils .... ,,	—	5 00 F
	(*b*) Castor oil..... ,,	—	5 00 F
129	Fish fats and other fats for use in industries ....100 kilos.	5 00	4 00 Bel
	Ad. No. 129.—Degras used for the preparation of chamois leather is included under this heading.		
130	Tallow, oleine and other non-edible animal fats.....100 kilos.	10 00	—
131	Spermaceti, stearin, glycerine, palmitine and lanoline.....100 kilos.	20 00	—
132	Beeswax, vegetable wax, beeswax in the comb .....100 kilos.	50 00	—
133	Canles: (*a*) Of tallow ..... ,,	25 00	—
	(*b*) Of stearin, spermaceti, paraffin ,,	30 00	18 00 Bel
	Small candles, night lights ..... ,,	—	30 00 F
	(*c*) Of wax and ceresine ..... ,,	100 00	—
	Ad. No. 133 b.—No tare is deducted for the weight of immediate receptacles.		
134§	Soap: (*a*) For washing .....100 kilos.	15 00	12 00 BFI
	(*b*) For greasing and industrial use ,,	10 00	—
	Soft soap (potash soap) ..... ,,	—	7 50 Bel
	IX.—VEGETABLE JUICES, RESINS, AND ADHESIVE SUBSTANCES.		
135	Pine resin	Free	—
136	Colophany.....100 kilos.	5 00	—
137	Vegetable tar (liquid pitch) and tar oil ,,	2 00	—
138	Vegetable essence of turpentine.... ,,	15 00	—
139	Camphor, manna, incense (olibanum), myrrh, aloes, and liquorice juice.....100 kilos.	30 00	—
140	Opium..... ,,	300 00	—
141	Gum mastic ..... ,,	50 00	—
142	Natural balsams of all kinds ..... ,,	100 00	—
	Ad. No. 142.—Balsam of Peru, Copaiba, Mecca, Muscat, Tolu, Canada, and mahogany balsam are included under this heading.		
143	Gum arabic:		
	(*a*) In powder or grains.....100 kilos.	15 00	—
	(*b*) Dissolved..... ,,	30 00	—
	Ad. No. 143*b*.—No tare is deducted for bottles.		
144	Lac (gum lac), in sticks, grains, leaves, shells, &c.....100 kilos.	15 00	—
145	Vegetable juices and resins not specially mentioned .....100 kilos.	15 00	—
146	Vegetable glue ..... ,,	10 00	—
147	Glue and cobblers' wax ..... ,,	20 00	—
148	Gelatine and fish-glue..... ,,	60 00	—
149	Dextrine ..... ,,	25 00	20 00 A
150	Sealing wax, red or of other colour ,,	30 00	—
151	Sealing wafers ..... ,,	200 00	—
152	Albumen (egg white)..... ,,	120 00	—
153	Adhesive substances not specially mentioned 100 kilos.	30 00	—
	X.—MINERAL RESINS AND OILS.		
154	Mineral tar (coal tar) .....100 kilos.	5 00	—
155	Asphalt and other mineral resins:		
	(*a*) Asphalt stone in lumps	Free	—
	(*b*) Asphalt stone, powdered....100 kilos.	2 00	—
	(*c*) Asphalt, liquid; mineral tar resin; coal resin and naphtha resin; asphalt mastic .....100 kilos.	5 00	—
	(*d*) Articles of asphalt and of other mineral resins .....100 kilos.	7 00	—
156	Paraffin..... ,,	10 00	10 00 G
157	Ozokerit, raw and refined (ceresine) ,,	50 00	—
158	Naphtha ("mineral turpentine") ,,	15 00	—
159	Petroleum and other mineral illuminating oils, raw or refined.....100 kilos.	5 00	—
160	Heavy mineral oils and residues from the refining of naphtha (crude petroleum) and other mineral oils.....100 kilos.	5 00	—
	Ad. No. 160.—Residues from the refining of petroleum, known as "pakoura" and serving for heating purposes, are exempt from duty.		
161	Vaseline .....100 kilos.	5 00	—
	Ad. No 161.—Vaseline imported in small receptacles, such as small boxes or bottles, capsules, &c., for cosmetics, perfumed or not, is dutiable under No. 169.		
	XI.—FUEL.		
162	Coal and coke for heating	Free	—
163	Coke for mineral smelting	Free	—
164	Firewood ..... 100 kilos.	0 20	—
165	Charcoal ..... ,,	1 00	—
166	Other fuel not specially mentioned ,,	2 50	—
	XII.—AROMATIC OILS, ESSENCES, PERFUMERY, AND TOILET ARTICLES.		
167	Essence of roses.....	Free	—
168	Volatile oils of all kinds and natural or artificial aromatic preparations, as also pomades and perfumed oils not containing alcohol and not mixed; essences of fruits, nutmeg oil, and ethers used in confectionery and in the manufacture of liqueurs	Prohibited	—
	Note.—Essences and volatile oils, natural or artificial, used for adulterating essence of rose, foodstuffs and drinks	—	Prohibited G
	All other essences and volatile oils not specially mentioned for use in industries 100 kilos.	—	500 00 G
	No tare is deducted for the weight of immediate receptacles.		
169	Perfumery of all kinds, plain (extracts, dyes, infusions); compounded (bouquets, flowers &c.), scented waters, dry perfumes (pastilles, sachets, odoriferous preparations for burning, fumigation &c.), cosmetic preparations of all kinds .....100 kilos.	800 00	—
	Perfumery of all kinds:		
	(*a*) Perfumes (extracts and essences) face paints, solid or liquid, perfumed silk sachets .....100 kilos.	—	300 00 F
	(*b*) Alcoholic scents, eau de Cologne, toilet waters, washes for the head, toilet vinegars, elixirs, powders and pastes for the teeth, rice powders, brillantines, oils and pomades, hair dyes, and other articles not specially mentioned..... 100 kilos.	—	250 00 F
	Notes.—(1) Advertisements, placards, framed pictures, accompanying consignments are admitted free of duty (F.).		
	(2) The liquidation of customs duty will be effected on the same base as the liquidation of excise duty, *i.e.*, the weight of the receptacles will be deducted (the weight of flasks, vases, and other receptacles will be established by the production of the same receptacles empty (F.)).		
	Note.—No tare is deducted for immediate receptacles. The following are included under this heading:—All elixirs, tooth or mouth pastes or powders, all scented waters, pomades, pastes, creams, powders, and colours for the toilet and hair.		

†Ad. Nos. 121-123.—Edible oils imported by persons residing near the frontier for their own consumption, in unsealed receptacles of small capacity such as bottles, jars, tins, &c., are dutiable under letter (*a*) of Nos. 121-123. Edible oils imported for use in industries are dutiable under No. 128 after denaturation in the Custom-house. Ad. No. 123.—Ground-nut oil, poppy oil, sunflower oil, &c., are included under No. 123.

For Nos. 121, 122b and 123b.—Tare is allowed only on the weight of the exterior packing. No tare is deducted for bottles or other immediate receptacles.

§ Ad. No. 134.—Perfumed and toilet soaps are dutiable under No. 170. Soap powder, and the various kinds of soda and lye intended to replace soap for washing purposes, are dutiable as ordinary washing soaps. Soap pastes or powders for removing stains on clothes, skins, cloth, metals &c. are dutiable under No. 544.

Ad. No. 134 (*b*).—The following are included under this number: Green soft-soap, called "*sapo viridis*," "*sapo kalinus*," and also soap for washing wool called "wool soap."

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
170	Toilet soaps, medicinal and cosmetic soaps of all kinds, perfumed or not .....100 kilos. *Note.*—No tare is deducted for immediate receptacles.	100 00	70 00 GF[1]
	XIII.—TANNING AND DYEING MATERIALS, COLOURS, AND VARNISHES.		
171	Valonia	Free	—
172	Vegetable tanning materials:		
	Oak and fir bark .....100 kilos.	,,	3 00 F
	Others (not specially mentioned) ,,	,,	1 50 F
173	Vegetable extracts of all kinds for tanning 100 kilos.	5 00	5 00 F
	Sumac, chestnut, and quebracho .. ,,	5 00	3 00 I
174	Natural organic colours:		
	(*a*) Vegetable colours or dyestuffs of all kinds not specially mentioned ..100 kilos.	5 00	—
	(*b*) Vegetable extracts for dyeing and tinctorial lakes ..... 100 kilos.	10 00	—
	(*c*) Indigo, natural or artificial ,, *Note.*—Synthetic indigo shall not be subjected to other or higher duties than natural indigo (G.).	100 00	60 00 G
	(*d*) Henna .....100 kilos.	15 00	—
	(*e*) Animal colours and tinctorial lakes; carmine, kermes, &c .....100 kilos.	30 00	30 00 F
175	Artificial organic colours (derived from coal tar) of all kinds, aniline, alizarine, &c. 100 kilos.	75 00	50 00 G
176	[2]Mineral colours, natural or artificial, not specially mentioned:		
	(*a*) Colours not prepared for immediate use (solid, in powder, &c.)....100 kilos.	10 00	—
	(1) White lead ..... ,,	—	10 00 Bel
	(2) Ultramarine and common blue, in barrels, cases, or packages over one half kilo. ..100 kilos.	—	8 00 Bel
	(3) Ochre, raw or in pieces.. ,,	—	3 75 F
	(*b*) Colours prepared for immediate use .....100 kilos.	25 00	—
	(1) Ultramarine and common blue, in packages of one half kilo. and under .....100 kilos.	—	20 00 Bel
	(2) Ochre, washed or powdered 100 kilos.	—	5 75 F
	(*c*) Lead oxide ..... ,,	5 00	5 00[3]
	Ad. No. 176*b*.—All colours prepared with oil, water, size, &c., are considered as colours prepared for immediate use.		
177	Chalk: (*a*) Black for drawing ....100 kilos.	12 00	—
	(*b*.) White chalk of carbonate of lime or gypsum .....100 kilos.	20 00	—
	(*c*.) Coloured chalk manufactured of the same materials .....100 kilos. *Note.*—Under sub-division (*a*) is included only natural black chalk for drawing. Pastels (*crayons de pastel*), coloured in the paste, prepared with chalk, clay, gypsum and other greasy and glutinous materials shall be dutiable under No. 179 as pencils (*crayons*).	25 00	—
178	Drawing charcoal and carbons for electric lamps .....100 kilos. *Note.*—Other carbons for electrical purposes are also included under this number (G.).	25 00	25 00 G
179	Pencils: (*a*) Black, of all kinds ..100 kilos.	75 00	60 00 G
	(*b*) Other colours of all kinds .. ,,	100 00	—
ex 179	(*b*) Pastels, coloured in the paste, prepared from chalk, clay, plaster, and other greasy and adhesive substances; Spanish chalk for tailors' use.....100 kilos.	—	70 00 A
180	Graphite (plumbago) ..... ,,	2 00	—
181	Black lead for polishing stoves .. ,,	15 00	—
182	Indian ink of all kinds for writing or drawing:		
	(*a*) In tablets..... ,,	50 00	—
	(*b*) Liquid (including weight of immediate receptacle).....100 kilos.	30 00	—
183	Inks of all kinds, in powder or liquid:		
	(*a*) Printing ink (including weight of immediate receptacle) .....100 kilos.	35 00	—
	(*b*) Stamping inks for lithography or autography (including weight of immediate receptacle).....100 kilos.	50 00	—
	(*c*) All other inks not specified (including weight of immediate receptacle)100 kilos.	30 00	—
184	Slate pencils for writing:		
	(*a*) Plain ..... ,,	10 00	8 00 G
	(*b*) Covered with paper ..... ,,	15 00	8 00 G
	(*c*) Encased in wood ..... ,,	25 00	—
185	Lacquers and varnish:		
	(*a*) Made with alcohol (including the weight of the bottles, boxes, pots, or other immediate receptacle) .....100 kilos.	50 00	—
	(*b*) Made with turpentine, &c. (including the weight of the bottles, boxes, pots, or other immediate receptacles)....100 kilos.	60 00	—
	(*c*) Made with oil or mixed (including the weight of the bottles, boxes, pots, or other immediate receptacles) ....100 kilos.	75 00	60 00 A
186	Blacking or polishes of all sorts for boots and other leather articles:		
	(*a*) Boot polish of all sorts ....100 kilos.	20 00	15 00 G
	(*b*) Coloured pomades and creams for polishing ..... As to tare, see No. 185.	50 00	—
	XIV.—CHEMICAL PRODUCTS AND PREPARATIONS.		
187	Mineral acids:		
	(*a*) Azotic (nitric) acid .....100 kilos.	6 50	—
	(*b*) Hydrochloric (muriatic) acid ,,	4 00	—
	(*c*) Sulphuric acid (vitriol)	Free	—
	(*d*) Phosphoric acid.....100 kilos.	10 00	—
	(*e*) Other acids not specified.... ,,	5 00	—
188	Organic acids:		
	(*a*) Gallic, pyrogallic, tannic, oxalic, carbolic acids .....100 kilos.	12 00	—
	(*b*) Tartaric acid ..... ,,	50 00	—
	(*c*) Citric acid, crystallised or liquid ,,	60 00	—
	[1](*d*) Acetic acid and essence of vinegar, containing more than 8 per cent. of acid, liquid or crystallised, per degree of acidity 100 kilos.	4 00	—
ex 188	(*d*) Acetic acid and essence of vinegar containing more than 13 % of acid, liquid or crystallised, per degree of acidity 100 kilos.	—	3 00 A
189	Anhydrous and hydrated oxides:		
	(*a*) Hydrate of soda (caustic soda) 100 kilos	Free	3 00 Bel
	(*b*) Hydrate of potash (caustic potash)..	,,	—
	(*c*) Ammonia anhydrous or hydrated 100 kilos.	5 00	—
	(*d*) Red lead (minium) ..... ,,	7 50	—
	(*e*) Peroxide of manganese (pyrolusite)	Free	—
	(*f*) Oxide of magnesium (magnesia) 100 kilos.	30 00	—
190	Other chemical products and preparations:		
	(*a*) Carbonates—		
	(1) Carbonate of ammonia.....	Free	—
	(2) ,, of potash ....100 kilos.	,,	5 00 Bel
	(3) ,, of soda ..... ,,	,,	1 50 Bel
	(4) ,, of magnesia .. ,,	1 00	—
	(5) Bicarbonate of soda .... ,,	2 00	—
	(*b*) Sulphates—		
	(1) Sulphate of ammonia .. ,,	5 00	—
	(2) ,, of alumina.....	Free	—
	(3) ,, of soda and potash.....	,,	—
	(4) ,, of zinc .....100 kilos.	3 00	—
	(5) ,, of copper	Free	—
	(6) ,, of iron .....100 kilos.	1 00	—
	(7) Alums of all sorts (of potash, of ammonia, of chromium, &c.)	Free	—
	(*c*) Chlorides and other chemical products:		
	(1) Chloride of ammonium (hydrochlorate of ammonia, sal ammoniac) 100 kilos.	10 00	—
	(2) Hypochlorite of lime (chloride of lime) .....100 kilos.	3 00	—
	(3) Aluminate of soda ..... ,,	10 00	—
	(4) Phosphate of soda and phosphate of potash	Free	—
	(5) Tetraborate of sodium (borax) 100 kilos.	5 00	—
	(6) Tartrate of antimony and of potash or of soda (emetic) .....100 kilos.	20 00	—
	(7) Nitrate of potassium (nitre or saltpetre) .....100 kilos.	7 50	7 50 G
	(8) Nitrate of sodium (saltpetre of Peru or Chile)	Free	—
	(9) Chlorate of potash (Berthollet salts).. .....100 kilos.	10 00	—
	(10) Bichromate of potassium or of sodium	Free	—
	(11) Permanganate of potash 100 kilos.	15 00	—
	(12) Acetate of copper ..... ,,	30 00	—
	(13) Acetate of lead .... ,,	10 00	—
	(14) Ferricyanide of potassium (red prussiate of potash) and ferrocyanate of potash (yellow prussiate of potash) 100 kilos.	16 00	—
	(15) White and red phosphorus ,,	50 00	—
	(16) Sulphur [crude and refined, and flowers of sulphur]*.....100 kilos.	Free	1 50 I
	(17) Alizarine and aniline oils ,,	50 00	—
	(18) Naphthaline ..... ,,	2 50	—
	(19) Creosote not purified, creolin, carbonilium, and urinol.....100 kilos.	10 00	—
	(20) Sulphuret of carbon	Free	—
	(21) Tetrachloride of carbon	,,	—
	(22) Petrol ether (essence of petrol), gasoline, benzine.....100 kilos.	5 00	—

[1] 70 lev. also in the Convention with Italy for *toilet soaps, perfumed or not, and medicinal soaps.*

[2] *Note to No.* 176.—Insignificant additions of organic colours, natural or artificial, not exceeding 3 %, shall not affect the tariff classification of mineral colours, natural or artificial. When the addition exceeds 3 %, said colours shall be dutiable under No. 175 as artificial organic colours (G.).

[3] Convention with France as regards *lead litharge.*

[1] Ad. to 188*d*.—Acetic acid and essence of vinegar containing up to 8 per cent. of acid are considered as vinegar, and will be classed under No. 96. Liquid acetic acid, imported for industrial purposes, is free of duty, on condition of its being denatured at the Custom-house at the importers' expense.

[2] Words in square brackets added by Convention with Italy.

XIV.—CHEMICAL PRODUCTS AND PREPARATIONS—continued.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	(23) Methylic alcohol (spirits of wood or methylene) .....100 kilos.	10 00	—
	(24) Bitartrate of potassium (cream of tartar) .....100 kilos.	50 00	—
	(25) Silicate of potassium or of sodium (soluble glass) .....100 kilos.	50 00	—
	(26) Hydrosilicate of magnesium (talc) and steatite (spekstein).....100 kilos.	50 00	—
	(27) Carbonate of lime or chalk in powder, natural or precipitated, pure 100 kilos.	5 00	—
	(28) Gypsum (sulphate of lime) baked or not, ground or not.....100 kilos.	5 00	4 00 A
	(29) Saccharin "cycosa" zuckerine, dulcine and other sweetening substances obtained by synthetic processes.....kilo	100 00	—
	Note.—The importation of saccharin, &c. is only permitted under the authorisation of the public health authorities.		
	(30) Sulphide of soda	Free	—
	(31) Chloride of magnesium..100 kilos.	2 00	—
	(32) "Urzol"	Free	—
	(33) Solutions for spraying vines, fruit rees or cereals	,,	—
	(34) Chloride of potash (sylvin).....	,,	—
	Rock-salt and sea salt	Monopoly	—
92	Chemical products and preparations not mentioned .....100 kilos.	15 00	15 00 B
	This number also includes sheep dip (B.).		
ex 192	Carbide of calcium.....100 kilos.	—	9 00 A

XV.—MEDICINAL MATERIALS, SIMPLE OR COMPOUND MEDICINES.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
193	Herbs, flowers, leaves, barks, roots, mosses, and seeds of all sorts employed in medicine 100 kilos.	20 00	—
194	Distilled waters in which are boiled herbs, flowers, leaves, and barks used in medicine:		
	(*a*) With alcohol .....100 kilos.	50 00	—
	(*b*) Without alcohol ..... ,,	30 00	—
195	Medicaments which figure in the official pharmacopœia (including the weight of the immediate receptacle).....100 kilos.	50 00	50 00 G
	Note.—Lysol and lysoform shall be dutiable under No. 195.		
196	Medicinal wines, liqueurs, alcohol prepared for medical use† .....100 kilos.	100 00	—
	Medicinal wines:		
	(1) By the litre .....litre	—	0 75 F
	(2) In bottles of 75 centilitres .....bottle	—	0 65 F
	(3) All other.....100 kilos.	—	90 00 F
	Note 1.—The following are considered as medicinal wines:—Quinine, rhubarb, cundurango, camphor, pepsine, and similar wines, employed exclusively as remedies, and recognised as such by the medical department.		
	Note 2.—See ad. No. 101.		
197	Other medicinal preparations (specialities) not mentioned in the official pharmacopœia 100 kilos.	150 00	100 00 F
	Ad. No. 197.—Medicinal specialities are only admitted into the country by permission of the medical department.		
	Tares for Nos. 194, 195, 196 and 197.—Articles coming under these numbers are dutiable, including the weight of immediate receptacles, such as boxes, bottles &c.		

XVI.—BUILDING TIMBER AND MATERIALS FOR WHEELWRIGHTS', TURNERS', COOPERS', AND BASKETMAKERS' USE, AND PRODUCTS OF THEIR INDUSTRIES.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
198	Timber of all sorts:		
	(*a*) Round, with or without bark, of all lengths and thicknesses .....100 kilos.	0 50	—
	(*b*) Squared ..... ,,	0 75	—
	(*c*) Planks sawn, but not planed, of a thickness of one centimetre or more 100 kilos.	2 00	—
	Under 198 (*a*) are comprised beams, tree trunks for planks, telegraph and telephone poles, ships' masts, and other similar round wood.		
	Under 198 (*b*) are included all squared timber, of three, four, or more sides, such as wooden shafting, rafters, &c.		
	Under 198*c*.—The same articles, when planed, are classed under No. 211.		
ex 198	Timber of all kinds:		
	(*a*) Round, with or without bark, of any length and thickness.....100 kilos.	—	0 30 A
	(*c*) Sawn, but not planed, of a thickness of more than 1 centimetre:		
	(1) Hard..... .....100 kilos.	—	1 50 A
	(2) Soft..... ,,	—	2 00 A
199	Sheets of wood for veneers and boards of all sorts of wood of a thickness of less than one centimetre.....100 kilos.	45 00	22 00 A
200	Exotic and odoriferous woods of all sorts, even in logs, boards, &c. .....100 kilos.	0 50	—
	Ad. No. 200.—The following are comprised under this heading:—Ebony, mahogany, cedar, cypress, lignum vitæ, olive, box, walnut, jasmine, aloe, sandal, violet wood, sassafras, citron, orange, camphor, American black walnut, palm, &c.		
201	Cork: (*a*) Raw or in boards.....100 kilos.	5 00	5 00 GF
	(*b*) Bottle corks and other articles ,,	50 00	50 00 F
ex 201	(*b*) Slabs, shells and bricks of cork waste (cork stone), called "Reform," "Emulgit" and the like; as also the same articles composed of clay, fossil earth, asbestos, wood shavings, and other similar materials ("Thermalit," &c.) for insulating and coating.....100 kilos.	—	20 00 A
202	Common bast and raphia ..... ,,	4 00	—
203	Wood bark, poles, twigs, osiers for plaiting, rushes, straw for brooms, reeds, rushes, rush roots, cocoanut or palm fibre, ixtle, esparto grass, and other similar materials for wattling, brush making, &c...100 kilos.	1 00	—
ex 203	Wood wool	—	Free A
204	Cocoa and palm nut shell and other hard nuts, seeds, &c. for cutting.....	Free	—
205	Unworked ivory	,,	—
206	Bones, hoofs and horns, animals in pieces, plaques, and other forms.....	,,	—
207	Coral, rough, or in beads.....100 kilos.	100 00	100 00*
	Ad. No. 207.—Imitation coral is taxed according to the material of which it is made.		
208	Real pearls..... .....kilo.	100 00	—
209	Other materials, raw or half-worked, for carving, not classified.....	Free	—
210	Coopers' wares, of oak or other wood, prepared, fitted together or not ....100 kilos.	6 00	—
	Ad. No. 210.—This heading includes barrels, buckets, pails, and the like, whether fitted together or not.		
211	Joiners' wares uncarved, fitted together or not:		
	(*a*) Varnished, but not lacquered 100 kilos.	15 00	—
	(*b*) Lacquered or painted..... ,,	20 00	—
	Note.—This heading includes doors, windows, balconies, steps, and other similar articles. Metal fittings and other acce series of such objects will be taxed according to the material (and quality) of which they are made.		
212	Cart and wheelwrights' work: such as axles, tyres, spokes, boxes, yokes, wheels, poles, or shafts, and all other wooden accessories for carts and waggons:		
	(*a*) Plain .....100 kilos.	10 00	—
	(*b*) Painted, lacquered, or combined with iron or steel.....100 kilos.	20 00	—
	Ad. No. 212.—The foregoing articles, if simply squared and without any further work, will be taxed under No. 198 (*b*).		
213	Common carpenters', turners', and carvers' wares:		
	(*a*) Not painted and not lacquered 100 kilos.	30 00	25 00 A
	(*b*) Painted or lacquered..... ,,	50 00	35 00 A
	Ad. No. 213.—This heading includes pitchforks, spades, rakes, pulleys, handles for tools, troughs, bins, bowls, boxes, spoons, hoes, mallets, bands for sieves, wooden shoes, trees for boots and hats, cases, wooden combs, tables called "*sofra*," sheaths, and all similar wooden wares.		
214	Bootmakers' pegs.....100 kilos.	10 00	—
215	Combs and teeth for textile materials	Free	—
216	Fine turners' and carvers' wares of wood:		
	(*a*) Ordinary coloured or lacquered 100 kilos.	75 00	60 00 A
	(*b*) The same, combined with other materials, except precious materials 100 kilos.	100 00	75 00 A
	Ad. No. 216—This heading comprises shoes, tobacco boxes, cigarette holders, handles for umbrellas, knives, and brushes, whip handles, and other similar articles.		
	Ad. No. 216 (*b*).—Under this heading are included whip handles, even covered with cotton and combined with secondary accessories of common metal (A).		
217	Walking-sticks:		
	(*a*) Wholly of wood, or combined with common metals.....100 kilos.	100 00	—
	(*b*) Combined with carving or other materials, except precious metals 100 kilos.	150 00	—
	(*c*) With handles of bone or of precious metals, or silvered or gilt or not 100 kilos.	300 00	—

† Bottles of a capacity of one half bottle, or of one half litre, will pay half the duty applicable to whole bottles and whole litres respectively.

* Convention with Italy for *coral worked of all kinds, not mounted.*

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
218	Furniture of bent wood, put together or not.....100 kilos.	40 00	30 00 A
	Ad. No. 218.—Such articles, if combined with leather or stuff, are considered as upholstered and taxed under No. 224.		
	N.B. ad. No. 218.—Furniture of bent wood, put together or not, is included in this No., even when combined with wood other than bent wood, which may also be veneered, or when combined with articles of straw or reed, &c., plaited, or when the furniture has parts which are turned, perforated or simply hollowed with the saw, or is ornamented by pressing, by the addition of lines (engraved, or produced by other similar processes) crossing each other and forming any kind of pattern, by burning with heated plates, by stamping, by etching, or by the beading machine, provided that the furniture be not carved (A).		
219	Seats, except of bent wood, not carved, not ornamented, not lacquered nor polished:		
	(*a*) Of common wood.....100 kilos.	50 00	40 00 A
	(*b*) Combined with other non precious materials .....100 kilos	100 00	80 00 A
	Ad. No. 219*b*.—The following are included under this heading:—seats of cedar wood, ebony, cypress, walnut, box, olive, palm, and other exotic trees.		
220	Seats of all sorts of wood with carving, with or without ornaments of common metal, gilt or not, lacquered or not.....100 kilos.	150 00	100 00 A
221	Furniture (except seats) of all sorts of wood, veneered:		
	(*a*) Without ornaments or carvings, and not lacquered.....100 kilos.	50 00	40 00 A
	(*b*) Carved or inlaid lacquered, combined with common metals, gilt or not 100 kilos.	100 00	80 00 A
222	Large furniture (except seats) of all kinds of common woods.....100 kilos.	60 00	—
	Ad. No. 222.—Common wood includes pine, oak, beech, lime, cherry, mulberry, ash, acacia, &c.		
223	Furniture of cabinet makers' woods:		
	(*a*) With or without cornices, but without ornaments or carving, and not lacquered.....100 kilos.	100 00	—
	(*b*) Carved, with ornaments of common metals, gilt or not, lacquered or not.....100 kilos.	150 00	—
224	Stuffed and covered furniture of all sorts:		
	(*a*) Combined with common materials, except leather.....100 kilos.	300 00	200 00 A
	(*b*) Combined with fine materials or leather.....100 kilos.	300 00	250 00 A
	Ad. Nos. 218–224.—Detached parts of furniture and seats are treated as fitted-up furniture. Seats and furniture of bamboo and cane are treated as those of wood, and are taxed according to the category to which they belong.		
225	Frames, beadings, and mouldings of wood:		
	(*a*) In the rough or simply in plaster or cement.....100 kilos.	75 00	30 00 Bel.
	(*b*) The same, lacquered, smooth gilt ..	150 00	80 00 Bel.
	(*c*) The same, carved or otherwise ornamented..... 100 kilos.	200 00	80 00 Bel.
	Ad. No. 225.—Iron-holders, pulpits, thrones, &c., for churches, carved or chiselled, are included under this heading.		
226	Wooden wares not otherwise mentioned 100 kilos.	100 00	—
227*	Basket work of all sorts of materials belonging to the vegetable or animal kingdoms:		
	(*a*) Ordinary hampers, baskets, and similar articles for packing and transport of merchandise made of plaited osier, willow (but not peeled or split), of rush, shaving, or bark, combined or not with other common materials; brooms and ropes of grasses, barks, or fibres, of all sorts 100 kilos.	15 00	—
	(*b*) Baskets and other articles of basket-work (except those mentioned under (*a*), of split or peeled osier, grass, straw, palm-leaf, used in gardens and in housekeeping, painted or not, combined or not with other common materials:		
	(1) Weighing more than 1 kilog. each .....100 kilos.	40 00	—
	(2) Weighing from ½ kilog. to 1 kilog. each .....100 kilos.	80 00	—
	(3) Weighing less than ½ kilog. each .....100 kilos.	100 00	—
	(*c*) Tresses and plaits of straw, shavings, grass and all other vegetable or animal fibre, for use in hat making, coloured or not .....100 kilos	5 00	—
	(*d*) Mats and coverings of rush and other vegetable materials.....100 kilos.	20 00	—
	Note.—This heading (*d*) includes doormats made only of the materials mentioned, even if coloured.		
228	Hats of straw, shavings, esparto grass, bark, palm fibre, or any other vegetable material:		
	(*a*) Not trimmed:		
	Of straw and shavings .....each	0 50	0 30 FI
	Other..... ,	0 50	0 50 FI
	(*b*) Trimmed with ribbons, but without flowers or feathers ..... each	1 20	0 70 GFI
	(*c*) Trimmed with flowers, feathers, or other ornaments..... each	3 00	3 00 F
	Note to No. 228.—Hats of straw, shavings, esparto, bark, palm fibre or any other vegetable material, woven in a single piece (*cloches*) without sewing, unbleached, not dressed (*non apprêtés*) and not trimmed, shall be dutiable at 50% of the rates provided for the same articles, dyed, dressed, but not trimmed (*formes*)		
229	Common saddles for loads, finished or not, each	1 00	—
230	Common wooden brushes, combined with wood or wire, without ornament, not lacquered:		
	(*a*) Fitted with vegetable fibre 100 kilos.	40 00	—
	(*b*) Fitted with animal fibre (whalebone, horsehair, pigs' bristles, &c.) ....100 kilos.	100 00	—
	(1) Brushes for masons, whitewashers, and house painters, with mountings of common wood .....100 kilos.	—	20 00 G
	(2) Other goods coming under letter (*b*) 100 kilos.	—	80 00 G
	(*c*) Fitted with mixed vegetable and animal materials.....100 kilos.	60 00	—
	Ad. No. 230. The following are considered as common brushes:—Shoe brushes, scrubbing brushes, paint brushes, brooms doormat brushes, chimney brushes, lamp brushes, mops, and generally all brushes conforming to the conditions of this heading.		
231	Fine brushes: (*a*) Mounted on polished wood, bone, or horn .....100 kilos.	150 00	120 00 G
	(*b*) Mounted on metal, ivory, mother-of-pearl, and similar materials.....100 kilos.	300 00	—
	Ad. No. 231.—This heading comprises india-rubber tooth brushes, hair brushes tipped with metal fixed on leather or india-rubber, brushes of pigs' bristles or on stalks of Indian millet, with wire bindings, fitted into lacquered or varnished wood, also hairdressers' mechanical brushes. *Note to Nos. 230 and 231.*—The inter-lacing or binding of the fibres with metallic wire has no effect on the tariff classification (G).		
232	Busks of whalebone or of imitations thereof 100 kilos.	300 00	—
233	Turnery work of whalebone, horn, hoofs, or bone:		
	(*a*) Buttons (including weight of immediate receptacle).....100 kilos.	80 00	75 00 F*
	(*b*) Combs (including weight of immediate receptacle).....100 kilos.	150 00	140 00 F
	(*c*) Cigarette holders and pipes of wood of all sorts, combined with the above-mentioned materials (including weight of immediate receptacle)..... 100 kilos.	300 00	—
	(*d*) Articles of turnery not mentioned under (*a*) (*b*) and (*c*) (including weight of immediate receptacle) ..... 100 kilos.	400 00	—

XVII. MINERALS, CLAYS, AND THEIR PRODUCTS, GLASSWARES.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
234	Diamonds, sapphires, and other precious stones not specially mentioned, in the natural state, polished, cut, but not mounted; semi-precious stones, such as rock crystal, agate, garnet, onyx, jasper, tourmaline, lazulite, malachite, and others not specially mentioned, in the natural state, polished, cut, or engraved, but not mounted ..... kilo.	75 00	—
235	Marble, alabaster [, and granite†]:		
	(*a*) Rough or rough hewn. ....100 kilos.	2 00	—
	Marble, &c.:—		
	(1) Rough	—	Free I
	(2) Squared or sawn .....100 kilos	—	1 50 I

* *Ad. No. 227.*—Small articles of luxury, plaited of different vegetable materials, which are naturally or by their workmanship fine, or by their combination with other materials, such as stuffs, skins, metals, &c., are classed under Section XXX.

Small Chinese or Japanese mats with warp of hemp or cotton, for decorating rooms, as also gilt, silvered or bronzed articles of basket work, are also classed under Section XXX.

* A rate of 75 lev. is established in the Italian Convention for buttons of *bone, horn and corozo vegetable ivory*).

† Words in square brackets added in Italian Convention.

XVII.—MINERALS, CLAYS, AND THEIR PRODUCTS, GLASSWARES—con.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	(b) Sculptured, polished, moulded, or otherwise worked, weighing 75 kilogs. or more each piece .....100 kilos.	5 00	5 00 I
	(c) Wares of marble or alabaster, polished, combined or not with other materials, except precious metals, ivory, mother-of-pearl, &c., weighing from 5 to 75 kilogs. each .....100 kilos.	10 00	7 50 I
	(d) Other small articles of marble or alabaster, polished or shaped, combined or not with other materials, except precious metals, ivory, mother-of-pearl, &c., weighing 5 kilos. and less each .....100 kilos.	30 00	25 00 I
236	Stones of all sorts not otherwise mentioned, other than marble and alabaster:		
	(a) Hewn or sawn .....100 kilos.	0 50	—
	(b) Carved, moulded or polished ,,	3 00	—
	Ad. No. 236b.—Filtering stones are included under No. 236 (b).		
237	Stones in slabs or flags for paving or roofing (except marble and alabaster), sawn, or polished.....100 kilos.	2 00	—
	Ad. No. 237.—Paving slabs of marble or alabaster will be taxed under No. 235.		
238	Lithographic stones .....100 kilos.	3 00	3 00 G
239	Grindstones:		
	(a) Millstones for grinding, made of a single piece, or of several pieces of millstone, adjusted or not .....per millstone	4 00	—
	(b) Hand grindstones .....each	1 00	—
240	Whetstones and striking stones (flints) 100 kilos.	2 00	—
241	Common building stone, crushed, pebbles, and sand.....	Free	—
242	Emery powder and pumice stone ("Muskovite") .....100 kilos.	5 00	—
243	Slates: (a) For roofing, rough, in uncut pieces .....100 kilos.	2 50	—
	(b) Squared, sawn, or polished ,,	5 00	—
	(c) Unframed or framed, specially made for writing or drawing.....100 kilos.	10 00	8 00 G
244	Kaolin, alunite, calcareous earth (marl)	Free	—
245	Lime: (a) Ordinary .....100 kilos.	0 30	—
	(b) Hydraulic ..... ,,	1 50	0 31 F
246	Cements of all sorts..... ,,	2 00	1 25 F
247	Stone and earth not otherwise mentioned, used for arts and crafts	Free	—
	Ad. No. 247.—This heading includes asbestos.		
248	Bricks, solid or hollow, of every form and size:		
	(a) Ordinary 1,000	4 00	—
	(b) Smooth ..... ,,	8 00	—
	(c) Fireproof, varnished or glazed .. ,,	20 00	—
249	Tiles: (a) Common 1,000	4 00	—
	(b) Mechanical, or tiles with sockets and other accessories for roofing 1,000	15 00	12 00 F
	(c) Varnished or glazed ..... ,,	20 00	—
250	Drain pipes of clay.....100 kilos.	1 00	—
251	Pottery of all sorts: (a) Common, varnished or not, without reliefs.....100 kilos.	5 00	—
	(b) Glazed, with decoration in colours with reliefs, or with other ornaments 100 kilos.	10 00	—
	Ad. No. 251.—This heading includes jugs, pots, pans, flower pots, &c.		
252	Square tiles and other ceramic articles for paving:		
	(a) Of common or fine clay, neither glazed nor varnished.....sq. metre	2 00	—
	(b) Baked stoneware, plain or of various colours, decorated or perforated..sq. metre	4 00	—
253	Cement tiles: (a) Of one colour .. ,,	2 00	—
	(b) Of various colours or mosaic-worked, sq. metre	4 00	—
	(c) Tiles of "eternite" for roofing houses sq. metre	2 00	—
254	Pipes and other wares of compressed cement or concrete .....100 kilos.	5 00	—
	Ad. No. 254.—This heading includes all articles moulded in cement or concrete, such as figurines, vases, balustrades, decorative objects, &c.; also tubes and reservoirs made of a wire form, surrounded by a mass of compressed cement, in which the metal can be considered as an accessory in the shaping of the object.		
255	Crucibles, retorts, and other fireproof wares of graphite, clay, mixed with silex, magnesite &c.	Free	Free G
256	Pipes of stoneware, glazed or not, of all sorts .....100 kilos.	10 00	—
	Ad. No. 256.—This heading includes the different accessories of pipe-making, such as muffs, connecting pipes, siphons, &c.		
257	Vases, apparatus, jars, &c., of stoneware:		
	(a) Not varnished .....100 kilos.	10 00	—
	(b) Varnished ..... ,,	15 00	—
258	Earthen and china wares of all sorts:		
	(a) Of one colour, without reliefs 100 kilos.	12 00	—
	White or of one colour, with or without reliefs .....100 kilos.	—	10 00 G
	(b) Of two or more colours, or with reliefs .....100 kilos.	20 00	—
	Of two or more colours, with or without reliefs .....100 kilos.	—	18 00 G I
	(c) With gilding or other decoration		
259	Porcelain wares: 100 kilos.	25 00	25 00 I
	(a) Of one colour, without reliefs ,,	15 00	—
	Insulators for electric circuits, and articles for chemical laboratories 100 kilos.	—	12 00 G
	Other articles coming under letter (a)	—	15 00 G
	(b) Of two or more colours or with reliefs.....100 kilos.	25 00	25 00 G
	(c) With gilding or otherwise decorated, 100 kilos.	30 00	30 00 G
	Ad. No. 259 (a).—Under (a) is included chinaware (*Vaisselle de porcelaine*) with wavy border, but with no other ornaments (so-called English style).		
	Articles of white porcelain, with simple monograms, not gilt and not being in the nature of ornaments, with the mark or name of the factory or of the retail seller, are dutiable under (a) (A).		
260	Wares of ordinary plaster, coloured, bronzed, gilt, silvered, or otherwise decorated, 100 kilos.	15 00	—
261	Small wares of clay, porcelain, chinaware, biscuit, earthenware, such as statuettes, figurines, bureau fittings, candlesticks, lamps, matchboxes, and the like, whether plain or decorated with painting or gilding or bronzed or carved, or combined with inlaid or painted wood.....100 kilos.	40 00	—
	Buttons and beads of clay, porcelain or imitation porcelain ... . 100 kilos.	—	30 00 G
262	Enamel and glass, cast in blocks and enamel in the lump, as well as broken glass, 100 kilos.	2 00	—
	Ad. No. 262.—This heading includes enamel of ground glass for glazing and for metal, porcelain or glass decoration.		
263	Common glass, cast or moulded, with or without lines, reliefs, or perforations, of any thickness, form, and size, or insulators, roofing, glazing, tubes, and paving 100 kilos.	10 00	8 00 A
	Ad. No. 263.—This heading includes slabs, tiles, and squares of thick moulded glass for lighting basements, and glass tiles for lighting roofs; cast glass with reliefs or lines for vertical or horizontal lighting of buildings; thick cast glass for insulators; large tubes of glass for insulating subterranean telephonic or electric wires or for carrying liquids: thick cast glass, coloured or not in the mass, for signs, tombstones, lavatories, &c.; and thick glass with an interior iron network embedded in the glass.		
	Panes of glass for lighting are taxed under this Article if they are translucid but not transparent; otherwise under No. 264.		
264	Window glass of all sorts ..... 100 kilos.	10 00	—
	(1) Having a total surface of 3,600 sq. centimetres at most, and a thickness not exceeding 2 mm. .....100 kilos	—	50 Bel.
	(2) Having a total surface over 3,600 up to 10,000 sq. centimetres inclusive, and a thickness not exceeding 3 mm. 100 kilos.	—	00 Bel.
	Conventional Note.—Glass which by its size conforms to the conditions provided for in Par. 1, but having 2 to 3 mms. in thickness shall be dutiable according to Par. 2 (Bel.).		
	Ad. No. 264.—This heading includes not only ordinary window glass but also coloured, clouded, opaque, and ribbed (so-called "English") glass. Enamelled or engraved glass, or glass decorated by the lithographic or other process, or hand painted, is taxed under No. 275.		
265§	Mirrors of all sorts.....100 kilos.	25 00	25 00 GI
266	Manufactures of ordinary glass or crystal:		
	(a) Plain, or moulded, white, or coloured in the mass with a single colour..100 kilos.	15 00	11 50 A
	(b) Polished, engraved, or decorated with gold, silver, bronze, or other colours 100 kilos.	50 00	—
	ex (b) Bowls for lamps, of glass, with metal burners and reflectors; vases and other articles of hollow glass, with ground edges or with single etched rings..100 kilos.	50 00	30 00 A
	Ad. No. 266.—Objects in ordinary glass, polished, engraved, &c., if they are combined with common materials,		

§ Ad. No. 265.—In the case of framed mirrors, the frame is separately taxed under its own category. Mirrors being part of another article, such as frames for pictures, hair brushes, dressing tables, cupboards, wardrobes, are dutiable at the same rates as the articles to which they belong. *Convention with Germany.*—Plain and common mirrors, framed in common, even varnished wood or in common, even galvanised or nickelled metals, are included under this heading, provided their length does not exceed 30 cm.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	are taxed under (*b*), so long as these materials do not constitute the principal part of the object; otherwise they are dutiable as the predominating material.		
267	Bottles, demijohns, covered or not with wood or straw plaiting.....100 kilos.	6 00	—
268	Lamp glasses, ordinary or crystal, bearing marks or not.....100 kilos.	20 00	15 00 A
269	Watch glasses; lenses for spectacles and other optical glasses, polished ..100 kilos.	75 00	—
	Note.—This heading includes curved glass (convex or concave), polished, also prismatic glasses and the like, flat or curved (coquille glasses). If these glasses are combined or mounted with other materials, they will be taxed under the heading corresponding to their kind and to the degree of manufacture they have undergone.		
270	Other small articles of glass or enamel, such as beads, bracelets, buttons, imitation coral, lustre pendants .....100 kilos.	75 00	—
	(1) Buttons of glass, enamel, or imitation glass .....100 kilos.	—	30 00 G
	(2) Beads, bracelets, buttons, lustre-prisms, and pendants, of glass..100 kilos.	—	30 00 I
or 270	Beads, bracelets, buttons, imitation coral, and lustre pendants:		
	(2) Of enamel.....100 kilos.	—	50 00 A
271	Stones for jewels, of glass, coloured or not 100 kilos.	150 00	—
272	Flowers and ornaments of glass beads or porcelain; tiaras, finished or not; other objects of melted glass or porcelain, with or without metal ornaments..... 100 kilos.	100 00	80 00 A
273	Small incandescent electric lamps mounted or not .... 100 kilos.	100 00	100 00 G
274	Sensitised glass plates for photography (including weight of immediate receptacle) 100 kilos.	30 00	--
275	Other manufactures of glass not enumerated 100 kilos.	100 00	—

XVIII.—PAPER, CARDBOARD, AND THEIR PRODUCTS.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
276	Cellulose pulp of all sorts .... 100 kilos	1 00	—
277	Paper, excepting fancy paper (*papier de luxe*):		
	(*a*) Writing, drawing, and printing paper, registers, school copy books and music paper, white or other colours, ruled paper, glazed or not .....100 kilos.	12 00	—
	Ad. No. 277*a*.—This heading also includes paper cut into bands for telegraphic purposes.		
	Paper of this category weighing less than 25 grammes per sq. metre shall be dutiable under No. 278 *b*.		
	(*b*) Packing paper, including parchmented paper ..... 100 kilos.	10 00	10 00 G
	Note.—By "parchmented paper" is to be understood parchmented paper of all kinds except parchment-paper used for drawing up documents (G).		
	(*c*) Blotting paper, filtering paper, test paper (dyer's croton, turmeric, &c.) 100 kilos.	15 00	—
	(*d*) Paper, tarred, or covered with bitumen or with black lead ....100 kilos.	10 00	—
	(*e*) Paper bags or pockets, for packing, including letter envelopes .....100 kilos.	30 00	30 00 G
	Note.—Paper or cardboard boxes containing sheets of letter paper or envelopes included under (*a*) are included under this heading (G.).		
	(*f*) Glass, sand and emery papers, and the like .....100 kilos.	10 00	—
278	Fancy paper (*Papier de luxe*):		
	(*a*) Letter paper, with initials, monograms, emblems arabesques, or ornaments of any kind, whether in relief, or printed in any colour, or gilt, silvered, or bronzed (including the weight of the immediate packing).....100 kilos.	50 00	40 00 G
	Ad. No. 278*a*.—This heading includes envelopes of the same paper with the same ornaments.		
	Convention with Germany.—Paper or cardboard boxes containing letter paper and envelopes classed in letter (*a*) shall be dutiable according to No. 278*a*.		
	(*b*) All other paper, such as lace paper, frilled paper, paper in sheets or small pieces (borders and the like), so-called "China paper," parchment paper, paper canvas, silk paper, and all other paper of the same kind (including the weight of the immediate packing).....100 kilos.	60 00	—
279	Cigarette paper:		
	(*a*) In large uncut sheets	Monopoly	—
	(*b*) In books or other forms for immediate use.....	,,	—
	(*c*) In tubes for cigarettes	,,	—
280	Wall paper and bookbinding paper 100 kilos.	20 00	—
281	Photographic paper, albuminised, sensitised or not, negative paper, asbestos paper, dy paper, or other unspecified paper .....100 kilos.	25 00	25 00 G
282	Cardboard manufactured of one or several sheets and weighing 200 grammes, or more, per sq. metre, dyed or not:		
	(*a*) Common cardboard smoothed but not polished, tarred, covered with asphalt, for sheathing vessels, for roofing and other purposes; cardboard resembling slate; *carton pierre* .....100 kilos.	15 00	—
	(*b*) Cardboard, covered with white or coloured paper .....100 kilos.	20 00	—
	(*c*) Cardboard (*cartons*) of all other sorts, including that prepared for painters and for photographs .....100 kilos.	25 00	—
	Note.—Under (*c*) are included: Cardboard for photographers and painters, bearing impressed or printed ornamentations, firms' names and all other decorations, as also *passe-partout*.		
	Cardboard weighing less than 200 grammes per sq. metre shall be dutiable as paper.		
283	Copybooks, notebooks, stitched registers with or without printing, tickets bills, invoices, letters of exchange, waybills, visiting cards, printed or not, address cards, menus, calendars for walls, whether pasted on cardboard or not, American calendars, and the like, lithographed, engraved or printed in colours or otherwise, but without gilding or silvering—all these articles manufactured of any kind of paper .....100 kilos.	60 00	—
	Picture post cards of all sorts.....	—	50 00 G
	Copybooks, notebooks, registers, stitched, with or without printing.....100 kilos.	—	40 00 A
284	Dress or embroidery patterns	Free	—
285	Shades, fans (even though mounted on common wood), simply varnished or lacquered, bouquet-holders, bags for sweets, collars, cuffs, shirt-fronts of paper, embroidering canvas, flowers and leaves, &c. —all these articles painted, coloured or not 100 kilos.	100 00	—
	Bags for sweets, including the immediate packing .....100 kilos.	—	65 00 F
	Paper collars, cuffs, shirt fronts, covered or not on one or both sides with a cotton tissue, white, dyed, or printed, without real seams together with weight of boxes or cartons containing the same....100 kilos.	—	65 00 G
	Note.—Imitation seams produced by goffering are not regarded as real seams in the tariff classification of collars, cuffs, and shirt-fronts of the kinds mentioned (G.).		
	All other articles coming under this number 100 kilos.	—	95 00 F
286	Manufactures of papier mâché, of tarred cardboard or carton-pierre, or of any other sort of cardboard, smoothed or not, varnished or lacquered, combined or not with wood, glass, linen, leather, common metals (whether gilt or silvered or not), or with paper of any sort, whether gilt or silvered or printed or not .....100 kilos	100 00	—
	Cardboard boxes (cartonnages) of all kinds for packing; copybooks, notebooks, registers, in boards or bound.....100 kilos.	—	80 00 A
	Albums, articles of stiffened paper, even combined with common materials neither gilded nor silvered, small boxes for chemists, cartridge wads, office cards of Soennecken system .....100 kilos.	—	50 00 G
	All other articles coming under this number 100 kilos.	—	100 00 G
	Ad. No. 286.—This heading includes copybooks, notebooks, and all sorts of ledgers, bound entirely in skin or in boards, drawing blocks, desk cards (*papkee*), albums, boxes, portfolios, and all other cardboard articles included under the terms of this heading, as long as they do not belong to the category of indiarubber, skin, or metal goods, dutiable at higher rates, or to the category of toys.		
287	Playing cards.....	Monopoly	Monopoly
288	All other publications printed in Bulgarian, stitched, in boards or bound, except maps and atlases .....100 kilos.	60 00	—
289	Reading books and all publications in foreign languages, as well as music, printed or lithographed:		
	(*a*) Simply stitched or not stitched.....	Free	Free G
	(*b*) In boards or bound.....100 kilos.	10 00	10 00 G
	Note.—Catalogues and price lists of commercial houses, illustrated or not, and children's picture books, even with text in Bulgarian, are included under this heading (G.).		
290	Scientific maps or diagrams of all sorts, drawings of machinery or architecture, either in loose sheets or bound in portfolios (atlases), sewn, in boards, or bound, or in leaves gummed on to linen, or fitted with wooden rollers for hanging; geographical or astronomical globes, mounted on wood and combined with common metals	Free	Free G

XVIII.—PAPER, CARDBOARD, AND THEIR PRODUCTS—continued.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
291	Religious pictures on paper, linen or wood, &c., combined or not with other common materials, even gilt or silvered ....100 kilos.	25 00	25 00 G
292	Oleographic, lithographic, chromolithographic, or artistic pictures, photographs of all sorts, photogravures and the like, printed on paper, linen, or other tissues, or cardboard, or pasted into albums..100 kilos.	50 00	50 00 G
	Ad. No. 292.—This heading includes curtains and wings for theatres, and theatrical decorations.		
	XIX.—HIDES AND SKINS AND MANUFACTURES OF HIDES OR SKINS, AND OF LEATHER; FURS.		
293	Hides and skins, raw:		
	(*a*) Large hides (of large cattle), green, salted or not	Free	—
	(*b*) Large hides (of large cattle) dried, salted or not	Free	—
	(*c*) Lambs' skins.....100 kilos.	50 00	—
	Ad. No. 293.—Letter (*c*) includes skins from Astrakan, Persia, Tiflis, Bagdad, Thessaly, and Rome (Roman); so-called "Spanish" skins, and other lambs' skins for furriers' work.		
	(*d*) Sheep, goat and kid skins.	Free	—
	(*e*) Other skins not specified, entire or cut up.....100 kilos.	100 00	—
	Note.—Letter (*e*) includes raw skins of all sorts of non-domestic animals.		
294	Hides or skins, tanned, prepared or half prepared.		
	(*a*) Sole leather of all sorts and qualities, entire, in half skins, or in pieces, not specified; imitation leather made from parings .....100 kilos.	100 00	—
	Sole leather, of all kinds and qualities, in whole skins, half-skins, or in pieces not separately mentioned.....100 kilos.	—	70 00 A
	Sole leather..... ,,	—	75 00 F I
	Imitation leather made from parings ,,	—	80 00 B
	(*b*) Back pieces ..... ,,	140 00	—
	(*c*) So-called "white" skins of all sorts and tawed skins, whole or in pieces 100 kilos.	120 00	§90 00 F G
	(*d*) So-called Russia leather of all sorts, hides of young bullocks (*videlo*), morocco, and other skins, except those specially enumerated:		
	Weighing 3 kilogs. and more each 100 kilos.	175 00	120 00 F†
	,, from 1 to 3 kilogs. each 100 kilos.	250 00	200 00 F
	,, less than 1 kilog. each 100 kilos.	300 00	210 00 F‡
	(*e*) Sheepskin and morocco skins of all sorts, half dressed, undyed .....100 kilos.	50 00	50 00 F
	(*f*) Split leather of all sorts .... ,,	250 00	150 00 B
	Note.—Split leather (skivers) in the sense of letter (*f*) means that part of the hides of cows or oxen from the flesh side obtained by the splitting of these hides in the direction of their thickness, and covered or coated with cobblers' wax to remove the inequalities of the leather and render its surface smooth (G.).		
	(*g*) Varnished, glacéd, polished, shamoyed, silvered and gilt leather 100 kilos.	350 00	—
	Varnished leather..... ,,	—	200 00 G F
	All other skins coming under letter (*g*) 100 kilos.	—	250 00 F
	(*h*) Parchmented, and generally transparent leathers for drums, sieves, and the like .....100 kilos.	75 00	75 00 F
	Note to No. 294.—The various tanning processes have no effect on the tariff classification (G.).		
295	Saddlery and harness:		
	(*a*) Saddles of all sorts without accessories .....each	20 00	—
	Ad. No. 295*a*.—Saddle-trees are free of duty.		
	(*b*) Accessories for saddle makers, wheelwrights and harness makers, wholly of leather, or covered or combined with leather .....100 kilos.	250 00	—
296	Transmission belts of all sorts of leather, combined or not with other materials 100 kilos.	150 00	120 00 A
297	Bootmakers' wares:		
	(*a*) Leather cut into soles, or into square or round pieces; cut up strips of skin, curried or not, for leather sandals.100 kilos.	175 00	—
	(*b*) Boot or shoe uppers and cuttings, complete, only cut out but not sewn 100 kilos.	350 00	—
	(*c*) Uppers and quarters of leathers, sewn, lined or not, fitted or not with strips of elastic tissue .....100 kilos.	450 00	—
	(*d*) Ordinary boots and shoes of common leather, split "*vachette*" (cowskin), Russia leather, sheepskin, goatskin, and finished sandals .....100 kilos.	250 00	—
	(*e*) Boots and shoes of all other leather.. 100 kilos.	400 00	380 00 A
	(*f*) Boots and shoes of kid, of silk tissue and other materials .....100 kilos.	900 00	500 00 F
298	Gloves of leather, of all sorts, with or without lining .....doz.	10 00	—
299	Gloves cut out but not sewn .....100 kilos.	750 00	—
300	Leather bands for the insides of hats ,,	50 00	—
301	Canes, whips, and switches made of sinews:		
	(*a*) Combined or not with other common materials .....100 kilos.	50 00	—
	(*b*) Combined with fine materials ,,	200 00	—
302	*Manufactures of hard leather (sole leather), of common sheepskin, goat skin, transparent skin, combined or not with wood or paper or other common material .....100 kilos.	120 00	—
303	*Manufactures of all sorts of leather not enumerated, even if combined with other materials, with the exception of shell-work, tortoiseshell, &c., ivory, mother-of-pearl, amber, agate, meerschaum, precious metals, silk, velvet, or precious stones....100 kilos.	300 00	—
304	§Manufactures of fine leather included under No. 294 (*g*), combined with other materials, excepting tissues and knitted stuffs containing more than 20 per cent. of silk, and excepting amber, tortoise-shell, mother-of-pearl ivory, agate, meerschaum, precious metals, and precious stones .....100 kilos.	600 00	500 00 A
305	†Furriers' wares simply prepared by sewing but not made up:		
	(*a*) Of ordinary furs .....100 kilos.	100 00	100 00 G
	(*b*) Of fine furs ..... ,,	400 00	400 00 G
306	†Furriers' wares made up:		
	(*a*) Of ordinary furs ..... ,,	300 00	—
	(*b*) Of fine furs ..... ,,	600 00	—

§ 82 levs. Treaty with Austria-Hungary.
† 125 levs. German Convention.
‡ 270 levs. German Convention.

* Ad. Nos. 302 and 303.—These numbers include straps, sword or other belts (except those combined with metal threads and except transmission belts), girdles (strap girdles), excepting for ladies, lined with silk or richly ornamented; shoulder belts for military equipment, haversacks and satchels, sheaths and scabbards, powder and shot pouches, whips and hunting crops, travelling bags and portmanteaus of hard or soft leather, hat boxes entirely of leather or of cardboard covered with leather; knapsacks for carrying in the hand or over the shoulder, without fittings for toilet purposes or for work, whether entirely of leather or of stuffs combined with leather; flasks and bottles for hunting or travelling (of metal or glass) covered with leather, hats of all sorts in which leather predominates, and generally all objects in which leather is the principal element.

N.B. ad. No. 302.—A lining of tissues or plaited stuffs, not containing silk, or of leather of all kinds, as also combination with fitting irons, keys, fittings of iron or other common metals, even nickelled, does not affect the tariff classification of articles included under this No. (A).

§ Ad. No. 304.—This heading includes purses, portfolios, tobacco pouches, cigarette cases, pouches for snuff, travelling bags and hand bags, dressing bags, and work boxes of all sorts, ladies' belts; boxes and albums and all other articles in which fine leather (soft morocco) predominates.

If the articles herein enumerated are combined with tissues or knitted stuffs containing more than 20 per cent. of silk in weight, or with amber, ivory, &c., they are dutiable under category XXX. Steel instruments capable of serving as fittings for any of the articles mentioned above, such as surgical instruments in cases, scissors, knives, with cases and the like, may be separated from the cases and taxed separately according to kind, if the importers desire it.

†Ad. Nos. 305 and 306.—The following are included in the class of not made up furriers' wares (No. 305): skins (whole or back pieces) of the squirrel or Siberian weasel, beaver, hamster, musk rat, Russian rat, and other similar animals (digitigrade quadrupeds); skins (whole or belly pieces) of the hare or rabbit, of the domestic or wild cat, marten, otter, &c., sewn in square, round, or pointed pieces, but not cut out or sewn with a view to the manufacture of particular articles; pieces and clippings of furs; as well as coverings of Angora goat, or sheep skin, cut out in a single piece without lining.

Under made-up furriers' wares (No. 306) are included all sorts of skins cut in straight or curved strips for trimmings, split and made into ribbons, and the like; long strips for boas, hangings, &c., cut out or shaped for particular purposes, sewn or not; linings and trimmings of fur; unlined fur coverings (excepting flat pieces, belly pieces, and coverings of sheep or Angora goat skins, enumerated in the ad. to No. 305); also all lined, trimmed, or made-up coverings; boas, mantles, pelisses, muffs and their hangings; short pelisses, toques (bonnets), gloves, boots and shoes, made up but not covered outside with a textile material.

As common skins in Nos. 305 and 306 (*a*) are considered lamb skins and skins of stillborn lambs, except those that are dyed or otherwise prepared (called Astrakan, Persian, &c.) goat or Angora goat skins, cat and wild cat skins, and those of the hare, rabbit, beaver, hamster, badger, opossum, ground squirrel, and Nepian rat; fox and wolf skins, and skins of the dog, jackal, and sea-dog, North American bear, grey, brown, or black bear, roebuck, deer, chamois (antelope), Taranto hyæna, calf, ox, buffalo, ass, horse or pig.

Nos. 305 and 306 also include the skins of the common otter, squirrel, etc. (G.)

As fine fur skins are included in Nos. 305 and 306 (*b*), sables, astrakans, minevers, martens, otters and the like.

All prepared furs are taxed as fine furriers' wares.

All other fur skins, dressed in imitation of skins dutiable at a higher rate, except Astrakan skins, are dutiable at the rates applicable to the skins from which they are made, and not that of the skins which they imitate (G.)

Ad. No. 306.—Fur articles with the face of other materials, will be taxed under Nos. 405-409.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	XX.—INDIA-RUBBER AND GUTTA PERCHA AND MANUFACTURES THEREOF.		
307	India-rubber and gutta percha, raw or melted, in mass	Free	—
308	Unvulcanized india-rubber in sheets, films, slabs, or strips; and vulcanised india-rubber thread ....100 kilos.	100 00	—
309	Elastic tissues: (*a*) Stuffs, bands, and ribbons, 100 kilos.	120 00	—
	(*b*) Made up articles .... ,,	150 00	—
	Ad. No. 309.—This heading includes elastic strips for elastic boots or shoes, as well as all articles in which elastic fabrics predominate, even if combined with other materials, such as braces, garters, ribbons, cords, straps, and the like.		
	Elastic articles included under (*a*) and (*b*) combined with silk, shall pay a surtax of 50 %.		
310	Fabrics impregnated or coated with india-rubber, or with india-rubber sheets inserted ....100 kilos.	150 00	—
311	Clothing and other made-up articles and manufactures of india-rubber or of tissues impregnated or coated with india rubber.. 100 kilos.	300 00	—
	Ad. Nos. 310 and 311.—Tissues of silk and made-up articles of silk, pure or mixed, coated or impregnated with caoutchouc or combined with inserted sheets of caoutchouc, shall pay a surtax of 50 %.		
312	India-rubber boots and shoes:		
	(*a*) Goloshes ....100 kilos.	100 00	—
	(*b*) All others .... ,,	200 00	—
313	Tubes, belts, valves, and other manufactures of soft india-rubber or of gutta percha:		
	(*a*) Pure or combined with tissues or other common materials ....100 kilos.	50 00	50 00 G
	(*b*) Mixed with other fine materials 100 kilos.	200 00	—
	This number includes tyre tubes and tyre-covers for bicycles and automobiles (G.)		
314	Manufacture of ebonite (hardened india-rubber), such as buttons, combs, cigarette-holders, pins, boxes, and other articles:		
	(*a*) Pure or combined with other common materials ....100 kilos.	350 00	—
	(*b*) Combined with fine materials ,,	700 00	—
	General Note to Section XX.—Balata, gutta percha and ebonite and articles manufactured of these materials are dutiable as india-rubber and articles of india-rubber.		
	XXI.—SILK AND MANUFACTURES OF SILK.		
315	Silk: (*a*) In the cocoon	Free	—
	(*b*) Raw silk, or silk unwound from the cocoons, floss silk in mass or combed 100 kilos.	80 00	—
316§	Silk yarn, single or of several threads, twisted or not, including sewing silk of natural or artificial silk, even mixed with other textile materials (including weight of immediate packing):		
	(*a*) Undyed ....kilo.	8 00	8 00 I
	(*b*) Dyed .... ,,	12 00	12 00 I
317§	Tissues and knitted stuffs of pure silk (including foulards, crepes, and tulles) or of silk mixed with gold, silver, or gilt or silvered metal threads ....kilo.	12 00	10 00 F I
318§	Tissues and knitted stuffs of silk (including foulards, crepes and tulles) mixed with any other textile material, except gold, silver, or gilt or silvered metal threads kilo.	10 00	7 50 F I
319§	Velvet and plush of pure silk .... ,,	10 00	10 00 F
	,, ,, mixed silk .... ,,	—	7 00 G F
320§	Coverings and curtains finished, and tapestry:		
	(*a*) Of silk, pure or mixed with gold, silver, or gilt or silvered metal threads kilo.	15 00	—
	Coverings and curtains finished, of pure silk kilo.	—	11 50 F
	(*b*) Of silk mixed with any other textile material ....kilo.	12 00	—
	Coverings, curtains and tapestry, even hemmed, of silk mixed with other textile materials ....kilo.	—	9 00 G F

§ Ad. No. 316-325.—Goods specified in these numbers are dutiable by net weight, including the weight of the wrappers used for packing the same, the small boards on which tissues are rolled, the boxes &c. In determining the net weight, the weight of the external packing used for the transport is to be deducted from the gross weight, and the remainder is liable to duty.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
321§	Shawls, pocket-handkerchiefs, veils (fichus), scarves, and similar articles of pure or mixed silk:		
	(*a*) Hemmed or not ....kilo.	15 00	11 00 G F
	(*b*) Embroidered, trimmed with lace, fringes, and other ornaments, even with thread of precious metals ....kilo.	20 00	17 00 F
322‡§	Knitted articles of pure or mixed silk, not sewn:		
	(*a*) Common ....kilo.	12 00	12 00 F
	(*b*) Ornamented with gold, silver, or gilt, or silvered metal threads ....kilo.	16 00	15 00 F
323§	Trimmings: galloons, cordings, ribbons, buttons, tufts, and similar articles:		
	(*a*) Of silk, pure or mixed with gold, silver or gilt or silvered metal threads kilo.	10 00	10 00 F I
	(*b*) Of silk mixed with other textile materials....kilo.	8 00	7 00 F†
	Ad. No. 323.—This heading includes trimmings prepared with gold or silver or gilt or silvered threads.		
324§	Laces and embroideries of all sorts:		
	(*a*) Of silk, pure or mixed with gold, silver, or gilt or silvered metal threads....kilo.	20 00	20 00 F
	(*b*) Of silk mixed with other textile materials....kilo.	15 00	13 00 F
325§	Ribbons of all sorts of silk, pure or mixed with other textile materials....kilo.	10 00	—
	Ribbons of silk, pure or mixed with other textile materials ....kilo.	—	8 00 G F
	Ad. No. 317-325.—Tissues and manufactured articles of all sorts of artificial pure, or mixed silk will be taxed as if of pure silk. Manufactured articles of silk mixed with other textile materials, if also mixed with gold, silver, or gilt or silvered metal threads, will be taxed as articles of pure silk mixed with such thread.		
	Ad. Nos. 317-325.—The conventional import duties for the articles of mixed silk included under these Nos. are extended only to articles of silk containing an addition of other textile materials representing at least 25 per cent. of their total weight.		
	XXII.—WOOLS, HAIR OF GOATS AND OTHER ANIMALS, AND MANUFACTURES THEREOF.		
326	Ordinary wool (common):		
	(*a*) Unwashed ....100 kilos.	Free	10 00 F
	(*b*) Washed .... ,,	,,	15 00 F
327	Wool of the alpaca, llama, vicuna, or yak, fine merino and metis-merino wools, goats' hair, camels' hair and cashmere wool, washed or unwashed	,,	Free F
328	Wools of all sorts:		
	(*a*) Combined or carded, even in sheets 100 kilos.	35 00	35 00 F
	(*b*) Dyed .... ,,	75 00	75 00 F
	Note.—Wools included under Nos. 326 and 328, imported under the conditions laid down in the Law of the 25th January 1905, on the encouragement of national industry and commerce	—	Free F
329	Wool waste and artificial wool....	Free	—
330	Woollen yarn, pure or mixed with vegetable textiles, single or of several threads up to No. 40:		
	(*a*) Undyed ....100 kilos.	100 00*	
	(*b*) Dyed .... ,,	120 00*	110 00 G Bel
331	Woollen yarn, pure or mixed with vegetable textiles, single or of several threads, of No. 40 and above, dyed or not ..100 kilos.	60 00	60 00 Bel
332	Goats' hair of all sorts:		
	(*a*) Washed or not....	Free	—
	(*b*) Dyed ....100 kilos.	10 00	—
333	Pigs' bristles, unmanufactured....	Free	
334	Hair of other animals, not specified 100 kilos.	10 00	—
335	Goats' hair yarn, undyed:		
	(*a*) Of mohair, pure or mixed .... ,,	150 00	—
	(*b*) Other, except of cashmere or camels' hair ....100 kilos	75 00	—
336	Goats' hair yarn of all sorts, dyed:		
	(*a*) Mohair, pure or mixed .... ,,	180 00	—
	(*b*) Other .... ,,	100 00	—

‡ Ad. No. 322.—This heading includes stockings, socks, gloves, flannels (*maillots*), drawers, waistcoats, bonnets (caps), fichus, and the like, trimmed or not with buttons, ribbons, and the like, provided that these articles are necessary for the use of the article. Knitted articles if sewn, cut into shape, or ornamented with stuffs, ribbons, trimmings, &c., are taxed as articles of clothing and attire under Category XXV.

† 8 levs. per kilog. Convention with Italy.

* Woollen yarn, fine and merino, from No. 10 to 40, is admitted free of duty under certain conditions when required for use in national industries.

XXII.—WOOLS, HAIR OF GOATS AND OTHER ANIMALS, AND MANUFACTURES THEREOF—continued.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
337	Yarn made from the hair of unspecified animals, dyed or not .....100 kilos.	100 00	—
	Ad. Nos. 330, 331, 335, 336 and 337.—Yarn of wool mixed with silk is dutiable as silk yarn.		
338	Tissues, woven and knitted stuffs, of wool or of other animal hair, mixed or not with cotton and other textiles:		
	(a) Weighing more than 250 grammes per square metre.....100 kilos.	450 00	—
	1. Weighing more than 500 grammes per square metre:		
	A. Imitating Bulgarian woollen tissues, "Shayak" and "Aba" 100 kilos.	—	150 00BFGI
	B. Other tissues and stuffs ,,	—	200 00BFGI
	I. Conventional Note.—Tissues and stuffs weighing more than 500 grammes per square metre, in which the warp is entirely of cotton, shall benefit by a reduction of 15 per cent. on the duties fixed in letters A. and B. (B.G.F.I.).		
	II. Conventional Note.—The 15 per cent. reduction on stuffs with cotton warp is not applicable to made up woollen goods (B.G.F.I.).		
	2. Weighing from 250 to 500 grammes per square metre.....100 kilos.	—	275 00BGFI
	(b) Weighing 250 grammes and less per square metre .....100 kilos.	300 00	250 00BGFI
339	Velvet and plush of all sorts of wool, pure or mixed with other textile substances except silk and metal thread.....100 kilos.	300 00	230 00 G
340	Woollen stuffs mixed with threads of common metal .....100 kilos.	250 00	—
341	Carpets of all sorts (Oriental carpets, knot-stitch Jacquard), woven carpets ("*chergas*"), wallhangings, &c., of pure or mixed wool .....100 kilos.	250 00	—
342§	Woven shawls and napkins, embroidered, figured, of wool, pure or mixed, including "Turkish" shawls .....100 kilos.	250 00	220 00 G F
	This heading includes also fichus and shawls, so called "fichus barèges," even with silk warp, with or without fringes (F.).		
343†§	Articles of hosiery of pure or mixed wool, not sewn .....100 kilos.	350 00	300 00 G I
344§	Trimmings; galloons, braids, cords, fringes, tassels, buttons, and all similar articles of wool, pure or mixed, but not containing silk .....100 kilos.	250 00	225 00 G
345§	Laces, tulles, and embroideries of wool, pure or mixed with any material except silk and gold, silver, or gilt or silvered metal threads 100 kilos.	350 00	—
346‡	Coverings and curtains of wool, pure or mixed, embroidered or not, but without admixture of silk, or of gold or silver or gilt or silvered metal threads....100 kilos.	300 00	250 00 G F
347	Common (coarse) felt in the piece or in lengths, dyed in a single colour or not dyed.....100 kilos.	100 00	—
	Ad. No. 347.—Felt hat-shapes, not made up, are included in this article. Thick common felt, dyed or coloured in two or more colours, is dutiable under No. 349.		
348	Articles of common (coarse) felt, dyed or not 100 kilos.	130 00	—
	Ad. No. 348.—Felt soles, felt slippers without leather soles, felt filters, arm covers and cases, &c., are dutiable at this rate.		
349	Felt for carpets, dyed or printed, in the piece or in lengths.....100 kilos.	150 00	—
350	Fine felt of all colours for industrial use 100 kilos.	75 00	—
351	Manufactures of fine felt, except hats 100 kilos.	200 00	—

§ Ad. Nos. 342-345.—Dutiable according to net weight, including immediate wrappers.

† Ad. No. 343.—Knitted articles, if sewn, cut, or ornamented with stuffs, ribbons, trimming, &c., are dutiable as articles of clothing or ornament under Category XXV.

Conventional Ad. No. 343.—The following articles are included under this heading:—Socks and stockings, gloves, flannels (*maillots*), drawers, waistcoats, caps, fichus, and the like, even cut to shape and sewn, trimmed or not with buttons, ribbons, cord or other similar accessories, even of silk, provided that these accessories are necessary for the use of the article, and are not merely a decoration (G. I.).

‡ Ad. Nos. 338-346.—Tissues, hosiery, trimmings, shawls, coverings, &c., of wool mixed with silk or with gold or silver or gilt or silvered threads, woven or introduced as an ornament in the form of buttons, flowers, stars, &c., are dutiable under the above numbers with a surtax of 50 per cent. Articles are dutiable in the same way when the admixture of silk, &c., is not more than 20 per cent. of the total quantity of threads in the tissue, trimming, &c. Tissues of wool, hosiery, &c., containing more than 20 per cent. of silk, &c., are dutiable under Category XXI. Articles included under Nos. 342-346, if combined with threads of base metal (false tinsel) are dutiable under the same numbers with a surtax of 50 per cent.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
352	‡‡Hats of felt, beaver, and other materials except straw:		
	(a) Not trimmed (shapes only) 100 kilos.	150 00	150 00 F
	(b) Trimmed, but without flowers or other ornaments .....100 kilos.	400 00	—
	1. Of woollen felt ..... ,,	—	250 00 F I
	2. Of hair felt ..... ,,	—	400 00 F I
	(c) Trimmed with flowers and other ornaments.....100 kilos.	600 00	—
	(d) Tall hats (top and opera), trimmed or not.....100 kilos.	550 00	—
	(e) Fezzes (red caps), with or without tassels.....100 kilos.	250 00	—
	(f) Military and other uniform hats 100 kilos.	450 00	—
353	Tissues and plaited stuffs of horsehair or hair of other animals, pure or mixed with other textile materials .....100 kilos.	200 00	—
	Ad. No. 353.—Sieve-cloth of horsehair is included under this heading.		
ex 353	Transmission belts of camel's hair.100 kilos.	—	140 00 A
354	Articles of goats' hair, such as packing cloth, cords, carpets, bags, wallets, bands, tissues, for friction (*ghebre*) and similar articles 100 kilos.	50 00	—

XXIII.—COTTON AND ARTICLES OF COTTON.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
355	Cotton, raw or carded, and cotton waste 100 kilos.	30 00	20 00 B I
	Cotton, raw, imported into Bulgaria under the conditions provided in the Law of the 25th January, 1905, on the Encouragement of National Industry and Commerce	—	Free B
356	Cotton wadding of all kinds .....100 kilos.	45 00	—
	(a) Carded cotton wadding.... ,,	—	20 00 I
	(b) Other cotton wadding, including gummed wadding, except surgical wadding 100 kilos.	—	40 00 I
357	Surgical wadding ..... ,,	40 00	—
358	Cotton yarns, single. "*Soulan*," unbleached and undyed:		
	(a) Up to No. 14 English, inclusive 100 kilos.	25 00	—
	(b) From No. 15 to No. 24, inclusive 100 kilos.	30 00	25 00 B
	(c) Above No. 24 ..... ,,	40 00	—
359	Cotton yarns, twisted, unbleached, undyed:		
	(a) Up to No. 14 English, inclusive 100 kilos.	30 00	28 00 I
	(b) From No. 15 to No. 24 inclusive 100 kilos.	35 00	30 00 B
	(c) Above No. 24 ..... ,,	50 00	—
360	Cotton yarns, twisted or not, bleached:		
	(a) Up to No. 14 English, inclusive 100 kilos.	35 00	—
	(b) From No. 15 to No. 24 inclusive 100 kilos.	40 00	35 00 B
	(c) Above No. 24 ..... ,,	55 00	—
361	Cotton yarns, twisted or not, dyed or clouded:		
	(a) Up to No. 14 English, inclusive 100 kilos.	45 00	—
	(b) From No. 15 to No. 24, inclusive 100 kilos.	50 00	45 00 B
	(c) Above No. 24 ..... ,,	65 00	—
362	"*Fils de tiré*" (sewings) and twisted yarns in hanks:		
	(a) Bleached .....100 kilos.	50 00	36 00 B I
	(b) Dyed ..... ,,	65 00	60 00 B I
	Note to No. 362.—"Sewings" and other cotton thread for stockings are included under this heading (I.).		
363	Cotton sewing and crochet thread in balls, on bobbins or cards in skeins and in other forms, bleached or dyed .....100 kilos.	100 00	90 00 B G
	Note.—No tare is deducted for bobbins, cards, &c. on which the thread is wound.		
364	Twine, string, and cord of cotton, of all kinds 100 kilos.	70 00	60 00 I
	Note 1.—Twine or string will be considered as "cord" when it exceeds 6 mm. in diameter.		
	Note 2.—Cotton thread for fishing lines and for the manufacture of nets are dutiable under this number (I.).		
365	Cotton tissues unbleached and undyed 100 kilos.	70 00	40 00 B I
	Ad. No. 365.—Cotton tissues, unbleached, known as "American," plain or twilled, sail-cloth called "flank, elkenbesi," imitations of hemp tissue and other similar tissues are dutiable under this number.		
366	Cotton tissues, bleached or dyed after weaving, of one colour, plain or twilled, with the exception of those specially mentioned 100 kilos.	90 00	—

‡‡ Ad. No. 352.—Cords and bands for men's hats, and ribbons for sailors' hats are not considered as trimmings, but as accessories for trimmings (letter *b*). Hats covered with fur, without having the appearance of a manufactured article of furriers' work, are dutiable as trimmed hats (letter *c*). Ad. No. 352 *e*.—Only fezzes with inseparable tassels, like women's or children's ordinary fezzes, are considered as fezzes with tassels. Tassels for men's fezzes are dutiable as trimmings, according to material.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	Ad. No. 366.—The following are included under this number:—Bleached cotton tissues, madapolams, calico, cotton drills, serviettes and coverings, plain and not sewn, tiffras (lawn), canvas, tissue called "Cambric," and all other tissues dyed in the piece in one colour. (*a*) Tiffras (lawn), and other tissues of the same kind for linings and "balayeuses" 100 kilos.	—	35 00 I
	(*b*) Cotton tissues bleached or dyed after weaving, without taking into consideration the weight in the case of stout tissues; tissues not of fine quality, such as gauze, tarlatan, batiste, bolting cloth, "savach pours," "tinzoufs," "milinos," muslin, "tulbent," and other similar classed in No. 369 .....100 kilos.	—	55 00 B I
367	Tissues of pure cotton manufactured with yarn dyed in one or several colours 100 kilos.	100 00	65 00 B I
	Ad. No. 367.—The following are included under this number:—Tissues called "*makatliak*," striped calicoes known as "*aladja*," Oxfords, vocasines, light or heavy, and other similar tissues woven of yarns, dyed in one or several colors. *Note to Nos.* 366-7.—All cotton tissues, dyed in one colour, are dutiable under No. 366, whether the tissues are dyed in the piece or manufactured of yarn dyed in one colour (G.).		
368	Cotton tissues known as fustians, "*calmouks*," flannels and quiltings, cotton tissues, printed (calicoes), damasked or not, percaline and cretonne, printed handkerchiefs and coverings in the piece, reps and other similar tissues, printed ....100 kilos.	110 00	75 00 B I
ex 368	Flannelettes, printed, weighing from 140 to 200 grammes per square metre 100 kilos.	—	70 00 I
	Cotton tissues, known as "barchents," common, manufactured of coarse yarns and waste yarns, weighing from 200 to 300 grammes per sq. metre; common cotton stuffs for lining, the reverse side of which is in imitation of the tissues called "barchent"—all these tissues even if printed 100 kilos.	—	70 00 A
369	*Light tissues, woven, embroidered, bleached or not, dyed or printed, with the exception of tulles and laces.....100 kilos.	150 00	100 00 B I
370	Kerchiefs (fichus), printed, known as "yashmaks" .....100 kilos.	300 00	—
	Ad. No. 370.—Yashmaks with fringes, trimmings, lace or embroidery are dutiable under this heading with a surtax of 50 per cent.		
371	Cotton velvets and plushes of all kinds 100 kilos.	200 00	140 00 B F
372	Curtains finished, coverings, handkerchiefs, towels, sheets, and other similar articles, dyed or not, combined or not with threads of common metals or with threads of other vegetable textiles .....100 kilos.	150 00	100 00 B I
373	Shawls, girdles, turbans of all kinds ,,	175 00	175 00 G
374	§Knitted articles of cotton, not sewn ,,	300 00	225 00 G I
375	Trimmings..... ,,	225 00	190 00 G
	Ad. No. 375.—The following articles are included in this number: galloons, ribbons, cords and cording, tufts, fringes, buttons and the like, combined or not with threads of common metal, neither gilt or silvered. Trimmings made of tinsel (imitation filigree work) spun on cotton thread will pay duty under No. 375 with a surtax of 50 per cent.		
376	Lace, tulle, embroidery of cotton, pure or in combination with other vegetable textile materials, or with threads of common metals, except threads of silk, and gilt or silvered metal threads .....100 kilos.	500 00	350 00 B
	Ad. No. 376.—Tulles ("*plumetis*" and bobbinets, English and French Tulles) are tissues with open mesh, light, transparent. They are made on bobbin or point net looms. The meshes of tulle have usually a hexagonal or other similar form, and cannot be unknotted. Tissues manufactured like bobbinets, used for curtains and for furniture (guipures for furniture) and for other purposes are dutiable as tulles. Stuffs known as book muslin, tarlatane, smooth crape, &c. are incorrectly called tulles, notwithstanding that the meshes are open and square, because the threads of the warp and weft may be easily unmeshed, which is not the case with bobbinets. These transparent tissues are dutiable under No. 369.		
377	Lamp wicks of all kinds .....100 kilos.	50 00	—
378	Materials for surgical dressings.... ,,	40 00	—
	Ad. No. 378—Lint, gauze, bandages are included in this number.		

General Notes to Class XXIII.

1.—Articles of cotton mixed with silk are dutiable under Category XXI. as articles of mixed silk if the addition of silk exceeds 20% of the total weight. If it does not exceed 20% of the total weight, the said articles are dutiable as articles of cotton with a surtax of 50 % if the addition of silk does not exceed 10%, and of 150 % if the addition of silk is more than 10 %, but not more than 20 % (G.).

2.—Articles mentioned in this category mixed with other textiles, threads of gold or silver, or of common metals gilt or silvered, will pay duty as articles of cotton if the admixture does not exceed 10 %. If the admixture exceeds 10 %, they will pay as the most heavily taxed material entering into their composition (G.).

3.—The same articles when combined with silk, and also with gold or silver threads, or threads of common metals gilded or silvered, in any proportion whatever, if these materials serve as decorations to these articles, will be dutiable as articles of pure silk combined with gold or silver or gilt or silver threads.

4.—Articles of cotton mixed with metallic threads (imitation tinsel) pay a surtax of 50 % in addition to the duty provided in the corresponding article of the tariff.

XXIV.—FLAX, HEMP, JUTE, AND OTHER TEXTILE MATERIALS NOT SPECIALLY MENTIONED, AND ARTICLES OF THE SAME.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
379	Flax and hemp: raw, hackled, carded, or waste	Free	—
380	Jute, phormium tenax, and other vegetable textiles not specially mentioned, raw or combed ..... 100 kilos.	5 00	—
381	Yarns of flax, hemp, or ramie in hanks:		
	(*a*) Unbleached ..... 100 kilos.	30 00	—
	(*b*) Bleached or dyed ..... ,,	45 00	—
382	Sewing thread of flax, hemp, or ramie, on reels or cards, in skeins, or otherwise prepared:		
	(*a*) Unbleached (without tare deduction for the reels, cards, &c.)..100 kilos.	60 00	
	(*b*.) Bleached or dyed (without tare deduction for the reels, cards, &c.) 100 kilos.	75 00	—
	Ad. No. 382.—Shoemakers' thread is also included in this number. Yarns exceeding one millimetre in diameter are dutiable as twine. Shoemakers' thread, unbleached, bleached or dyed .....100 kilos.	—	00 G
383	Yarns of jute, phormium tenax, and other vegetable textiles not specially mentioned:		
	(*a*) Unbleached ..... 100 kilos.	10 00	—
	(*b*) Bleached or dyed ..... ,,	15 00	—
384	Sewing thread of jute and other vegetable textiles:		
	(*a*) Unbleached (without tare deduction for the reels, cards, &c.)..... 100 kilos.	45 00	—
	(*b*) Bleached or dyed (without tare deduction for the reels, cards, &c.)..100 kilos.	60 00	—
385	Twine and cord: Of hemp ..... ,,	75 00	45 00 I
	Of jute and other textiles not specially mentioned..... 100 kilos.	75 00	65 00 G
386	Rope of hemp ..... ,,	50 00	40 00 I
	Rope of jute and other textiles not specially mentioned ..... 100 kilos.	50 00	—
	Ad. Nos. 385 and 386.—If twine and cord exceed 6 millimetres in diameter they will be dutiable as rope.		

* Ad. No. 369.—The following are dutiable under this number:—Gauzes, tarlatan, batiste, lawn, bolting, cloth, *savachpours* and *tinzoufs*, *milinos*, muslin, *tulbent* &c., striped tissues known as "Hungarians" (*madjarsky*), unbleached or bleached, as well as pocket handkerchiefs, echus, cotton Madras, mantillas, &c., made of the same stuffs, with the exception of printed kerchiefs called "yashmaks."

§ Ad. No. 374.—The following are included under this number:—Stockings and socks, gaiters, gloves, maillots, drawers, knitted vests, caps, hoods, mantillas, shawls, shoes for children, mittens, provided or not with other materials, such as buttons, ribbons, cords, and other similar accessories, even of silk, provided that such accessories are indispensable for the use of the article.

Knitted articles, when provided with stuffs, ribbons, lace, &c., will pay duty as "wearing apparel or articles of adornment" under Category XXV.

Convention with Germany: Note to No. 374.—Stockings and socks, gloves, flannels (maillots), drawers, knitted vests, caps, fichus and the like, even cut to shape and sewn, trimmed or not with buttons, ribbons, cords, ribs and other similar accessories, even of silk, provided that such accessories are indispensable for the use of the article, and not merely a decoration.

Knitted stuffs of cotton are dutiable as cotton tissues, according to kind, *i.e.*, according as they are unbleached, bleached, dyed or printed (I.).

XXIV.—FLAX, HEMP, JUTE, AND OTHER TEXTILE MATERIALS NOT SPECIALLY MENTIONED, AND ARTICLES OF THE SAME—con.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
387	Articles of ropework not specially mentioned, including halters, girths, bridles, small nets of twine or cord, transmission belts, and the like, even combined with accessories of wood or metal indispensable to their use .....100 kilos.	100 00	—
388	Fishing-nets of all kinds ..... ,,	150 00	—
389	Ticks of all kinds:		
	(a) Unbleached..... ,,	80 00	50 00 Bel
	(b) Bleached or dyed ..... ,,	100 00	70 00 Bel
390	Tissues of linen or hemp, excepting those specified in Nos. 389 and 391:		
	(a) Unbleached ..... 100 kilos.	100 00	60 00 Bel
	(b) Bleached, dyed, or manufactured from dyed yarn ..... 100 kilos.	120 00	90 00 Bel
391	Tissues of linen, printed or damasked, of any quantity; linen pocket handkerchiefs of all kinds, unbleached, bleached, dyed, printed, clouded, or damasked with printed marks; coverlets, towels, and other table and toilet linen ..... 100 kilos.	175 00	—
	Ad. No. 391—Pocket handkerchiefs and table and toilet linen, hemmed or drawn (*effilochés*) are dutiable under No. 393.		
392	Batiste, lawn and other light linen tissues, as also handkerchiefs of the same, neither hemmed nor drawn.....100 kilos.	400 00	—
	Ad. No. 392.—Under batiste are included any close tissues slightly transparent, made of the finest linen yarns, and which have not usually a lustrous finish; also wares of tissues not close-woven; *inter alia* straining cloths of fine thread.		
393	Handkerchiefs, coverlets, sheets, serviettes, and other similar article of linen, finished hemmed, cut-out, or with sides unravelled:		
	(a) Of stuffs included in No. 391..100 kilos.	500 00	350 00 A
	(b) Of stuffs included in No. 392 ,,	500 00	450 00 A
	Ad. No. 393. Under this No. are included the same articles with open work hems, even with so-called "*filets d' araignée*" in the corners (A).		
394	Coverlets, serviettes, sheets, towels, curtains and other similar articles of hemp, pure or mixed with other vegetable textiles:		
	(a) In the piece ..... 100 kilos.	150 00	—
	(b) In articles, hemmed, or with selvage.....100 kilos.	200 00	—
395*	Knitted articles of flax, hemp and other vegetable textile materials, not specially mentioned, not sewn .....100 kilos.	400 00	—
396	Trimmings, of flax, hemp and other vegetable textiles, unbleached, bleached or dyed.....100 kilos.	350 00	—
	Ad. No. 396.—This heading includes braids, edgings, trimmings, ribbons, fringes, buttons, and the like.		
397	Laces, tulles and embroidery of linen, hemp or other vegetable textile materials..100 kilos.	600 00	—
	Ad. No 397.—Reticulated tissues in the form of laces are taxed as laces and braids.		
398	Plush of phormium tenax and other textiles .....100 kilos.	100 00	—
399	Jute tissues:		
	(a) For packing, mattresses &c.. ,,	15 00	12 00 B F
	(b) Dyed, for furniture ..... ,,	45 00	40 00 F
400	Bags and sacks of jute tissue..... ,,	20 00	10 00 B F
	Sacks for use in the export of cereals	—	Free B
401	Coverlets and curtains of jute, completed .....100 kilos.	60 00	—
402	Carpets of jute of all sorts, completed, smooth or knotted .....100 kilos.	120 00	—
	Carpets of jute of all sorts, smooth or knotted .....100 kilos.	—	65 00 B
403	Cloths of all textiles, waxed, tarred or impregnated or coated with other materials:—		
	(a) For packing, coverings for merchandize, roofing, waggon covers, sheathing for vessels, and like .....100 kilos.	20 00	—
	(b) Linoleum carpets and the like 100 kilos.	35 00	—
	(c) Waxed cloths, varnished for table or furniture covers and for bindings..100 kilos.	70 00	60 00 A
	(d) For lamp stands, and other similar articles, cut up in pieces of different shapes 100 kilos.	75 00	70 00 A
	(e) For plans and painting .... ,,	100 00	—
	(f) For medical use, including waxed taffeta .....100 kilos.	50 00	—

* Ad. No. 395.—This heading includes stockings, socks, gaiters, knitted vests (*maillots*), drawers, gloves, nightcaps, hoods, fichus (shawls), hair-nets, cuffs, whether combined or trimmed with other materials, such as buttons, ribbons, trimmings (even of silk), and other similar accessories necessary to the article.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
404	‡Various articles for travelling, camping and hunting, whether in waxed or impregnated cloth or not, even combined with wood, leather, or common metals.....100 kilos.	100 00	—
	Wagon covers made of stout linen, hempen or jute cloth, made waterproof by grease, oil, tar, metallic soap, or chemical products; sewn and provided with cords, or buckles, rings, hooks of wood or metal ....100 kilos	—	20 00 Bel

General Notes to Categories XXI., XXII., XXIII., XXIV.—No tare deduction is made for the boards or strips of cardboard on which the stuffs, lace, ribbons, &c. are wound.

Plain hems or fringes attached by knotting or weaving are without effect on the tariff classification of tissues, stuffs, hosiery wares &c. prepared of textile materials of all kinds, and shall not involve the classification of these articles as made-up articles (G.).

Tissues are not considered as embroideries, except in cases specially mentioned in the tariff, when they have embroidered upon them only initials, even interlaced and ornamented (monograms, ornamental letters &c. names, figures and the like) (G.).

Accessory ornaments embroidered on handkerchiefs and surrounding these letters, names, figures &c. *i.e.*, twigs (scrolls), arabesques &c. are without effect on the tariff classification (G.).

In case of doubt or dispute these ornaments will be considered as accessories, if the total extent of the embroidery does not exceed an area measuring 6 cm. each way (G.).

General Note to Category XXIV.—Sacks of linen, hemp and other textiles, except jute, are subject to a surtax of 20% of the duty on the tissue of which they are made.

XXV.—CLOTHING AND ARTICLES OF DRESS AND SEWN ARTICLES, EXCEPTING THOSE WHICH CONTAIN PAPER, LEATHER, INDIARUBBER AND WAXED CLOTH.

		Duties.	Duties.
405	*Made-up articles of woollen material	Twice the duty on the material.	Twice the duty on the material. G F
406	Made-up articles of cotton material: For women ..... Others	Four times the duty on the material.	Three and a half times the duty on the material. G
407	Made-up articles of flax and hemp material ..	,,	—
408	Made-up articles of jute, abaca, phormium tenax, aloe and other textile materials	,,	—
409	Made-up articles of silk (including artificial silk), pure or mixed with other vegetable textile materials, even with metal thread; sacerdotal vestments	Twice the duty on the material.	—
410	*Neckties of all materials, ready made or in detached pieces	Three times the duty on the material	Three times the duty on the material F.
411	"Articles de mode":		
	(a) Artificial flowers; all sorts of prepared ornamental feathers and manufactures thereof, articles of fashion not enumerated in other categories of the tariff.....kilo.	Lev. St. 25 00	Lev. St. 15 00 F
	(b) Detached parts for artificial flowers, such as stamens, leaves, calyces, buds, &c.....kilo.	3 00	—
	The articles specified in Nos. 405-411 will be dutiable according to the real net weight.		

‡ Ad. No. 404.—This heading includes valises and travelling bags of wood or pasteboard, covered with cloth, fitted or not with leather; tents and camping outfit, such as beds, chairs and similar portable articles of wood, bark or twigs, combined with leather, tissues or common metals; travelling or hunting flasks, in glass or metal, covered with a network of twine or straw; luncheon baskets fitted with leather and containing table necessaries, made only of common metal, bone or glass. If the above articles are made of more costly materials they are taxed according to the material of which made.

Ad. Category XXIV.—The explanatory notes at the end of Category XXIII. apply also to this category.

* Ad. Nos. 405-410.—The material which will be taken as a basis in taxing made up articles and ties, is that which forms the exterior part or surface of the article. Laces, embroideries, tulles, ribbons, trimmings &c., with which some articles and ties are ornamented, are taxed with them. Made up articles and ties consisting of different stuffs and materials will be taxed as if of the component stuff or material which pays the highest duty. Articles cut out but not sewn are dutiable as the finished articles or ties.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St
	XXVI.—METALS AND METAL ARTICLES.		
412	Ores of all sorts	Free	—
413	Metals in ingots, plates, wire, bars, and other different forms, except those specimens denominated	Free	—
414	Alloys of metals: (*a*) Precious, according to real net weight ... 100 kilos.	100 00	—
	(*b*) Common ... ,,	10 00	—
415	Massive articles in gold, silver, platinum, and all their alloys, not ornamented with precious stones:		
	(*a*) In gold, platinum, and their alloys ... kilo.	20 00	20 00 G
	(*b*) In silver or gilt ... ,,	5 00	5 00 G
416	Jewellery in gold, silver, platinum, and all their alloys, not ornamented with precious stones, for personal ornament and for the internal decoration of houses:		
	(*a*) In gold, platinum and their alloys ... kilo.	40 00	40 00 G
	(*b*) In silver or gilt ... ,,	10 00	10 00 G
417	Jewellery in precious metals ornamented with precious stones ... kilo.	50 00	50 00 G
418	§Imitation jewellery in precious metals, even gilt or silvered, but not ornamented with precious stones:		
	(*a*) Fine ... kilo.	20 00	12 00 G
	†(*b*) Common ... ,,	10 00	7 00 G
419	Very thin sheets (*varak*):		
	(*a*) Of gold ... ,,	10 10	10 00 G
	(*b*) Of silver ... ,,	2 00	2 00 G
	(*c*) Of all other metals ... ,,	1 00	1 00 G
	No tare is deducted for the weight of sheets of paper laid between very thin sheets of metal.		
420	Metal leaf (tinsel):		
	(*a*) Of gold or gilt ... kilo.	10 00	10 00 G
	(*b*) Of silver ... ,,	4 00	4 00 G
	(*c*) Silvered ... ,,	4 00	2 50 G
	The articles specified in Nos. 415–420 will be dutiable according to the real net weight.		
421	Watches: (*a*) With cases of gold or other metals, ornamented with precious stones, pocket chronometers ... each	10 00	—
	(*b*) With cases of silver or silvered, not ornamented or fitted with gold or precious stones ... each	3 00	—
	(*c*) With cases of all other metals, not ornamented or fitted with gold or precious stones ... each	1 50	—
	Ad. No. 421.—Watches under (*b*) and (*c*) with gilt cases, or fitted or ornamented with gold, pay, in addition, an extra tax of 50 %. Stones which form part of the works of a watch are not to be taken into account in assessing duty.		
	Chronometers, or marine watches, used in nautical services for calculations go under No. 486.		
	Gold watch cases, imported alone, are taxed under 416 (*a*).		
	Silver watch cases, imported alone, go under 416 (*b*); those of common metals or alloys are taxed according to their material and the amount of workmanship.		
422	Complete movements of watches or chronometers, or parts of movements, not put together into complete movements ... each	5 00	—
423	*Hanging or table clocks and musical boxes with clockwork mechanism:		
	(*a*) In cases or boxes of common materials ... 100 kilos.	75 00	75 00 G
	(*b*) In cases or boxes ornamented with gold, silver, ivory, agate, shell, and other carved or worked ornaments ... 100 kilos.	250 00	—
	(*c*) Large clocks for buildings ... ,,	25 00	—
	Ad. No. 423.—Watch works imported separate from their cases are taxed under No. 424; cases according to component material.		
	Besides clocks and musical boxes in wooden cases are included in this No.: musical boxes and clocks in cases of papier-mâché or carton-pierre, metronomes and other objects of the same sort, which are worked by clockwork mechanism; also mechanism for Carcel and moderator lamps.		
	Musical boxes combined with articles which would pay a higher tax (albums, sweet boxes &c.) are classed under the higher category.		
	Small musical boxes which are children's toys are not included, but are classed as toys.		
	Parts of tower clocks (*c*) go under No. 471.		
	Watch glasses go under No. 260.		
424	Clocks and watch fittings, except watch glasses and parts of tower clocks:		
	(*a*) For watches & chronometers ... kilo.	5 00	—
	(*b*) For clocks ... 100 kilos.	40 00	—
425	Bronze powder ... 100 kilos.	50 00	40 00 G
426	Copper, brass and bronze, in bars or sheets, not gilt or silvered ... 100 kilos.	25 00	—
427	Copper and brass wires for telephones, electric connections, and similar purposes:		
	(*a*) Wound with silk ... 100 kilos.	60 00	60 00 G
	,, other textile materials	60 00	45 00 G
	(*b*) Others ... 100 kilos	25 00	25 00 G
	Articles specified in Nos. 425–427, are dutiable according to their real net weight.		
	Note.—Laces, cords, and other similar articles of wire of common metals for telephones or electric connections, are dutiable under this heading (G.).		
428	Imitation tinsel, for sewing, weaving, or other purposes: beads, spangles, and the like, in copper, brass, or other metals, except gold or silver, combined or not with cotton or silk, and not gilt or silvered (no tare is deducted for the weight of bobbins, cards, &c.) ... 100 kilos.	200 00	—
	Imitation tinsel for sewing embroidery, weaving, or other purposes, even spun upon thread of cotton, silk, or other textile fibre, beads, spangles, and the like; all the foregoing in copper, brass, or other metals, except gold or silver, and not gilt or silvered (without tare allowance for reels, cards &c.) ... 100 kilos.	—	125 00 G
	Note.—If gilt or silvered these articles pay in addition a surtax of 50 per cent. except imitation tinsel, gilt or silvered, which will be taxed under No. 420.		
429	Cables of all sorts (real net weight) 100 kilos.	30 00	30 00 G
430	Wares or articles of copper or brass wire, polished or not, painted or not, combined or not with other common materials, but not gilt or silvered, copper or brass wire gauze or plaits ... 100 kilos.	150 00	—
	Ad. No. 430.—If gilt or silvered these articles pay in addition a surtax of 50 per cent. This heading includes pins, clasps, buttons, buckles for clothes, knitting needles, small rings, small nails, cages, small baskets, and other articles in copper or brass wire coming under the provisions of the present number.		
431	Household articles of copper, brass, or bronze (including samovars) ... 100 kilos.	120 00	—
	Ad. No. 431.—Samovars, even lacquered, varnished, nickelled, but not silvered or gilt, are included under this No.		
432	Vessels and utensils of copper, brass, or bronze, for workshops and ships, for steam engines, for use in distilling, refining, dyeing and other industries; reservoirs, tanks, vats, boilers, tubes, bearings, grease boxes, &c. ... 100 kilos.	50 00	50 00
	Ad. No. 432.—The presence in these articles of other common metals, also nickelling, bronzing, varnishing, &c., will not be taken into consideration, and will not result in the application of a higher duty.		
	Note.—Even polished goods as well as accessories (armatures, valves &c.) are included under this head, provided that the accessories are imported at the same time as the vessels and utensils (G.).		

§ Ad. No. 418.—This heading includes all articles of personal adornment, such as earrings, brooches, rings, bracelets, hairpins, necklaces, medallions, medals, and the like, in bronze, copper, German silver, pinchbeck, and other finished alloys, not silvered, ornamented or not with imitation stones in coloured glass or other rough imitations of precious materials, Bohemian jewellery, &c. It also includes the common jewellery of Naples and South Italy, such as earrings, brooches, bracelets, and necklaces, of pieces of coral, shells, lava, mounted in alloys of all sorts excepting those of gold and silver.

† Ad. No. 418 (*b*).—Under this heading is included "peasant jewellery" called "Gablonz jewellery," of common metals, simply worked, even combined with flowers or other ornaments of celluloid, wax, or paper, or other common materials, except such jewellery gilt or silvered (A).

* *Note to No.* 423 (*a*).—So-called "Black Forest" clocks, with wooden framework holding the mechanism, and "American system" clocks—both in cases, either of wood (even painted, stained, or carved), or of tinplate, brass, or other common metals (even painted, polished or nickeled)—if not combined with pearl, ivory, tortoiseshell, precious metals, precious or semi-precious stones, will be dutiable at 65 levs. Clocks of common workmanship, the mechanism of which is placed between perforated metal pillar plates, including clocks in which the pendulum is replaced by a balance, are included under this heading as "American system" clocks. The cases of these clocks, imported separately, are dutiable at the rate of 65 levs. The mechanisms of the same clocks, imported in a number equal to the number of the cases, simultaneously with them or separately, at an interval of one month at most, are dutiable at the rate of 65 levs. (G.).

XXVI.—METALS AND METAL ARTICLES—continued.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
433	*Articles of copper, brass, or bronze, cast or turned; articles of sheet copper or other sheet metal, painted or not, polished or not, combined or not with other common materials, but not engraved, varnished, nickeled, silvered, or gilt .....100 kilos.	100 00	100 00 G
	Ad. No. 433.—Articles included under this No. coated with a transparent and colourless varnish ("Zapon" lacquer and the like) merely to prevent oxidisation, are to be taxed under this No. with a surtax of 40 % (A).		
434	Bells (real net weight), including bells weighing more than 15 kilogs. (33 lbs. each) 100 kilos.	80 00	—
435	‡Articles of copper, brass, or bronze, engraved, varnished, nickeled, silvered, or gilt, combined or not with other materials, except ivory, tortoise-shell, mother-of-pearl, real agate, amber, silk, precious metals, fine or semi-fine stones..100 kilos.	200 00	—
436	Tin, pure or alloyed with antimony, in bars, plates, or sheets (real net weight) 100 kilos.	40 00	—
	Ad. No. 436.—Sheets of tin having a thickness of 0·25 mm. and above will be taxed under this No.; sheets having a thickness of less than 0·25 mm. called "stanniols" will be taxed under No. 438.		
437	Printing type of lead and antimony, plates, blocks, formes, and generally all movable type used for printing .....100 kilos.	60 00	—
438	Articles of tin, pure or alloyed with lead, zinc, copper, antimony, or other common metals, combined or not with other common materials; all these articles of whatever quality, but not gilt or silvered ..100 kilos.	100 00	—
	Ad. No. 438—If gilt or silvered, articles of lead pay in addition a surtax of 50 per cent.		
	This heading includes tea and coffee pots and services, dishes, plates, chandeliers, kitchen utensils, and other fancy articles.		
439	Nickel and german silver, in the raw state, in blocks, hammered, rolled, or drawn into wire (real net weight) .....100 kilos.	30 00	—
	Ad. No. 439.—Sheets of nickel and german silver having a thickness of 0·25 mm. and above will be dutiable under this No.; those having a thickness of less than 0·25 mm. will be dutiable under No. 440		
440	Articles of aluminium, nickel, german silver, or other metal alloys, white, gilt or not, silvered or not, combined or not with other common materials .....100 kilos.	300 00	250 00 A
	Ad. No. 440.—Jewellery of german silver is dutiable under No. 418.		
	When articles specified in this number are combined with ivory, tortoise-shell, mother of pearl, amber, real agate, or silk they shall pay duty according to Category XXX.; if combined with precious metals, they will be assimilated according to kind to goldsmiths' or silversmiths' wares.		
441	Mercury (real net weight) .....100 kilos.	85 00	—
442	Lead in pigs or other forms ..... ,,	5 00	—
443	Plates, pipes, tubes, large castings, bullets, shot, and generally all articles of lead, merely cast and not otherwise worked, not painted, varnished or polished 100kilos.	12 00	—
	Ad. No. 443.—Lead pipes, lined inside with a coating of tin, for waterpipes, and sheets of lead tarred and covered with gravel for roofing buildings, are included under this heading.		
444	Articles of lead, of all sorts, painted, varnished or not, but not gilt or silvered, and not combined with materials subject to a higher duty.....100 kilos.	50 00	—
	Ad. No. 444.—If combined with materials subject to a higher duty, these articles are dutiable as if composed of the most highly taxed material entering into their composition.		
	If the articles included under this heading are gilt or silvered they pay a surtax of 50 per cent. in addition to the above rate.		
	The presence of antimony in lead articles subject to duty under Nos. 443 and 444 will not be taken into consideration in assessing duty.		
445	Zinc in plates, sheets, or any other form 100 kilos.	7 50	7 50 Bel
446	Articles in zinc, painted or not, ornamented with reliefs or other ornaments, combined or not with common metals but not gilt or silvered .....100 kilos.	75 00	—
	Ad. No. 446—If gilt or silvered these articles pay a surtax of 50 per cent. in addition to the above rate.		
	Iron and Steel.		
447	Iron and steel in bars, plates, or sheets; not shaped .....100 kilos.	2 50	2 00 Bel
	Note.—Rectangular or cylindrical bars are included in this number (G).		
448	Rails and sleepers of iron or steel..100 kilos.	2 00	2 00 G
	Note.—Frogs and tongue-rails for railway crossings are classed as rails under No. 448 (G.).		
449	Iron in tires for wheels and hoops 100 kilos.	3 00	3 00 G
450	Iron, in sheets of a thickness of 3 millimetres or less.....100 kilos.	4 00	3 50 Bel
	Ad. No. 450.—Rolled iron of a thickness of more than 3 millimetres will pay duty under No. 447.		
451	Iron and steel, rolled in special form (shaped iron) .....100 kilos.	3 00	3 00 G
	Ad. No. 451.—This heading includes T, double T, U, V, Z, L, and other shaped iron (G.).		
452	Tin-plate and sheet-iron, tinned, coated with copper, lead or zinc, or only polished or painted .....100 kilos.	8 00	—
	Tin plate and sheet iron, tinned, galvanized, or coated with lead or zinc..100 kilos.	—	4 00 B
	Coated with copper, polished or painted 100 kilos.	—	8 00 B
453	Steel or iron wire with a diameter of 6 mm. or less:		
	(*a*) Ordinary (black) or polished; barbed fence wire.....100 kilos.	8 00	—
	Ordinary wire, black or polished, even galvanised .....100 kilos	—	7 00 G
	Barbed fence wire, black or polished, even galvanised .....100 kilos.	—	8 00 G
	(*b*) Tinned or coated with zinc or lead, including telegraph wires.....100 kilos.	12 00	12 00 G
	Ad. No. 453.—Wire of steel or iron, flat, triangular or quadrangular, with a minimum diagonal of 6 mm. will be dutiable under No. 453. Wire of iron or steel covered with a layer of copper as a result of processes undergone while the wire is being drawn, and especially as a result of the bath of copper salts, is dutiable under sub-division (*a*) of No. 453.		
454	Wire gauze; plain, painted, varnished, or tarred.....100 kilos.	16 00	16 00 G
	Ad. No. 454.—This heading includes wire gauze for sieves, for grain, sand &c. Iron or steel wire rope is also dutiable under this number (G.).		
455	Cast-iron wares, simply moulded, filed, tarred, or painted with red lead:		
	(*a*) Plates and pieces used in the construction of houses and bridges; columns, wheels and axles for carts, large shafts for machines .....100 kilos.	8 00	—
	(*b*) Pipes and hollow pillars ..... ,,	5 00	4 00 Bel
	(*c*) Common stoves, boilers..... ,,	10 00	8 00 Bel
	Kitchen stoves ..... ,,	—	3 00 Bel
	(*d*) Crucibles and similar articles, not enamelled .....100 kilos.	3 00	—
	All other articles not specially mentioned 100 kilos.	—	9 00 Bel
456	Cast-iron wares, polished or enamelled, ornamented by casting or turned 100 kilos.	12 00	—
	Stoves of cast iron, polished, enamelled, ornamented by casting or turned..100 kilos.	—	10 00 A
	Ad. No. 456.—This heading includes kitchen utensils, household articles, flat-irons, heating stoves, lighting apparatus (lamps), pumps, gratings, weights, and similar wares.		

*Ad. No. 433.—This heading includes bedsteads, lustres, lamps, doors and other fittings for stoves, fire screens, furnace and window bars, tables, chandeliers, cattle bells, flat irons, kitchen moulds, castors for furniture, door and window handles, locks, padlocks, curtain rods, door plates (scutcheons), saddle ornaments, harness and carriage fittings, frames, seals, curtain arms, toe-caps, weights, tools for different trades, and generally all articles of this sort in brass, copper or bronze.

‡Ad. No. 435.—The above heading includes candelabras, lustres, carriage or other lamps, girandoles, bureau fittings, furniture ornaments, frames, boxes, coffers and other small fancy articles, such as vases, statues, statuettes, bas-reliefs, busts, medallions &c. It also includes the articles mentioned in Nos. 431 and 433 (with the exception of samovars) of brass, copper, or bronze, if they are engraved, varnished, lacquered, nickeled, silvered, or gilt. Articles of aluminium bronze are also included. When any of these articles are combined with common materials, chargeable by themselves at a lower rate of duty than that provided in the present number, such as marble slabs, &c., the importers may, if it is possible to separate them, require them to be separately taxed according to kind.

If these articles are combined with ivory, tortoise-shell, or other fine materials, they pay under Category XXX. according to description; while if combined with precious metals, they are classed, according to their kind, under goldsmiths' wares and jewellery.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
457	†Cast-iron wares, chased, lacquered, bronzed, nickeled, silvered, or gilt, even combined with other common materials....100 kilos.	20 00	20 00 G
	Stoves of cast iron, combined with other common materials.....100 kilos.	—	15 00 A
458	§Iron wares, not otherwise mentioned 100 kilos.	10 00	7 50 G
459	Complete axles for trucks or carriages, of iron or steel .....100 kilos.	4 00	—
	Ad. No. 459.—The presence of common metal in some part of the iron and steel axles does not prevent their classification under this No. (A.).		
460	Nails of iron or steel:		
	(a) Iron bolts and rivets, black nails, and horse-shoe nails .....100 kilos.	10 00	—
	Bolts and rivets ..... ,,	—	8 00 G
	Black nails..... ,,	—	6 00 Bel
	Horse shoe nails .... ,,	—	8 00 Bel
	(b) Wire nails of all sizes .... ,,	6 00	5 00 Bel
461	Horseshoes ..... ,,	7 50	—
462	Screws and nuts of iron or steel .. ,,	10 00	—
	Screws and nuts ..... ,,	—	6 00 Bel
463	Anchors and their chains of iron or steel, exceeding 10 mm. in diameter ....100 kilos.	10 00	—
464	Pipes and conduits of iron, even tarred 100 kilos.	8 00	8 00 G
	Joints are dutiable under the same number (G.)		
	Ad. No. 464.—Pipes and tubes of iron and steel, even asphalted and wrapped in tarred jute tissue to protect them from rust, are classed under this No. (A.).		
465	Iron gratings for all purposes; iron garden furniture, not gilt or silvered (real-net weight) ....100 kilos.	20 00	—
	Ad. No. 465.—If these articles are gilt or silvered, wholly or in part, they pay double the duty stated.		
466	Wares of black sheet-iron, not polished, enamelled, or tinned, combined with cast-iron or other common materials..100 kilos.	20 00	20 00 G
	Ad. No. 466.—This heading includes engine and machine boilers, kitchen ranges, heating stoves and apparatus, chimney boards, stove doors, kitchen articles of black sheet-iron, black sheet-iron cut to shape, and similar articles of black sheet-iron. This heading also includes rollers of sheet iron, even coated with a layer of red lead or the like (A.).		
467	Iron or steel safes or chests.....100 kilos.	30 00	—
468	Common wrought or cast iron bedsteads, merely painted, and with ornaments of all kinds, but not gilt or silvered....100 kilos.	18 00	—
	Common wrought or cast-iron bedsteads, painted or lacquered, in one colour, and even with ornaments in relief ..100 kilos.	—	10 00 B
469	Wrought or cast-iron bedsteads with ornaments, coloured, lacquered, or bronzed, but not gilt or silvered.....100 kilos.	30 00	—
	Wrought or cast-iron bedsteads with ornaments, coloured, lacquered, with paintings, treated by "transfer process," hand-worked, bronzed, but not gilt or silvered 100 kilos.	—	20 00 B
470	Iron furniture for rooms, of all sorts, coloured, varnished, bronzed, upholstered or not, but not gilt or silvered .....100 kilos.	35 00	—
	Ad. Nos. 468-470 inclusive.—If the above articles are gilt or silvered, wholly or in part, they will pay, in addition, a surtax of 50 per cent. N.B. ad. No. 470. Under this heading are included dentists' chairs, surgical operation tables and stretchers, when these articles are manufactured of wrought iron combined with other common materials.		
471	Wares of iron or steel, plain, only filed, but not ornamented, polished, enamelled or painted:		
	(a) Weighing 25 kilogs. or more each 100 kilos.	10 00	9 00 G
	(b) Weighing from 3 to 25 kilogs each 100 kilos.	15 00	14 00 G
	(c) Weighing from 0·5 to 3 kilogs. each 100 kilos.	20 00	16 00 G
	(d) Weighing less than 0·5 kilog. each 100 kilos.	30 00	22 50 G

†Ad. No. 457.—This heading includes lustres, candelabras, chandeliers, lamps, office fittings, stove accessories, builders' hardware, fancy articles, ornaments and similar wares. [If combined with ivory, shell, mother-of-pearl, amber, real agate (jet), or silk, these wares will be classed under Category XXX. If combined with precious metals, except by simple gilding or silvering, they will be classed as goldsmiths' wares].

Hanging lamps of cast iron shall be taxed under this No. when they are combined with parts of common metal, glass, majolica, or porcelain, as e.g., brass burners, glass or majolica bowls, chains of iron wire coated with brass, or of brass wire (A.).

§Ad. No. 458.—This heading includes large articles of iron for the construction of houses and bridges; iron mountings for carts, waggons, and carriages (except axles); fish plates and clips for rails, and similar objects in iron, all these articles, not turned, polished, or filed.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	Tarred (asphalted) wares are dutiable under the same number (G.).		
472	Wares of iron or steel, tinned, enamelled lacquered, but not polished:		
	(a) Weighing 25 kilos. or more each 100 kilos.	20 00	—
	(b) Weighing from 3 to 25 kilos. each 100 kilos.	30 00	—
	(c) Weighing from 0.5 to 3 kilos. each 100 kilos.	40 00	—
	(d) Weighing less than 0.5 kilo. each 100 kilos.	50 00	—
	Wares of iron or steel, rough-ground, scoured, tinned, galvanised, painted, enamelled, but not polished:		
	(a) Weighing 25 kilogs. or more each 100 kilos.	—	15 00 G
	(b) Weighing from 3 to 25 kilogs. each 100 kilos.	—	20 00 G
	(c) Weighing from 0·5 to 3 kilogs. each 100 kilos.	—	30 00 G
	(d) Weighing less than 0·5 kilog. each 100 kilos.	—	40 00 G
	Note to Nos. 471 and 472.—The tariff classification of goods under these headings is not affected by combination with wood or cast iron (G.). *Note to No.* 472.—Under this heading are included articles of iron or steel varnished with asphalt lacquer. Articles of iron or steel varnished with a lacquer other than asphalt lacquer, are dutiable under No. 476 (A.).		
473	Wares of tinplate, or of sheet iron, tin end, galvanised, or coppered, even asphalted, but not painted or lacquered, combined or not with wood or other common materials 100 kilos.	35 00	35 00 G
	Ad. No. 473.—This heading includes domestic and kitchen articles of all kinds, spades, ladles, bowls, cups, strainers, graters, small buckets, goblets, pails, funnels, watering cans, baths, refrigerators, douche apparatus, measures of capacity, lamps, lanterns, trays, troughs, cans, kitchen moulds, and the like.		
	Wares of tin plate or of tarred (asphalted) sheet iron are included in this number (G.).		
ex 473	Lamps and lanterns of tin plate or of sheet iron, tinned, galvanized or coppered, not painted or lacquered ..100 kilos.	—	28 00 A
474	Wares of tin plate or of sheet iron, painted, lacquered, ornamented with paintings, even gilt or silvered, combined with other materials, except ivory, tortoise-shell, mother-of pearl, and precious metals 100 kilos.	50 00	—
	Ad. No. 474.—This heading includes trays, sugar basins, coffee and tea caddies, sweet boxes, hanging or portable lamps, tobacco boxes, match-holders, flowers, wreaths in tin-plate candlesticks, snuff-boxes and the like.		
475	Wares of sheet iron, enamelled....100 kilos.	60 00	42 00 A
	Ad. No. 475.—This includes kitchen articles, such as saucepans, cooking pots, frying pans, &c. basins, jugs, pails, troughs (*sefer-tas*), and the like, of enamelled sheet iron.		
476	Wares of iron or steel, polished, bronzed, lacquered, nickeled, combined or not with other common materials: (1)		
	(a) Weighing 25 kilogs. or more each 100 kilos.	50 00	35 00 G
	(b) Weighing from 3 to 25 kilogs. each 100 kilos.	75 00	60 00 G
	(c) Weighing from 0·5 to 3 kilogs. each 100 kilos.	120 00	80 00 G
	(2)*(d) Weighing less than 0·5 kilog. each 100 kilos.	150 00	110 00 G
477	Articles of iron or steel wire or of wire gauze, plain, polished, painted, tarred, tinned, even combined with other common materials, but not gilt or silvered: 100 kilos.	50 00	—
	Ordinary chains of a diameter of from 2·5 to 10 mm., plain, even rough ground, scoured or tarred (asphalted), not tinned or polished .....100 kilos.	—	30 00 G
	All other articles classed in No. 477 100 kilos.	—	50 00 G
	Ad. No. 477.—This heading in-		

(1) Iron or steel wares coated with copper are dutiable according to this number (G.).

(2) Metal pens are classed in this number (G.).

* Ad. No. 476d.—Under this heading are included sewing needles of all sizes, including those for sewing machines; watch keys, seals, spectacle fittings, corset busks, fittings for purses and small bags, and bits, stirrups, spurs, buckles, clasps (*pafta*), steel nails with heads of glass or porcelain, skates, and all articles conforming to the conditions of this heading.

Note.—The gilding of the tips of pen-nibs, or of the eyes of needles, will not affect the tariff classification (G.).

XXVI.—METALS AND METAL ARTICLES—continued.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	cludes pins, hooks, hairpins, buckles for garments, knitting needles, fish-hooks, cages, mouse-traps, wire baskets, &c. Ad. Nos. 476 and 477.—Gilt or silvered wares will pay, in addition, a surtax of 50%.		
478	†Tools of all sorts, of iron or steel, with or without handles:		
	(a) Common .....100 kilos.	15 00	—
	(b) Finely worked, polished.... ,,	25 00	—
	(c) Nickeled ..... ,, ... ,,	40 00	—
	(a) Common, tarred (asphalted), filed, rough ground .....100 kilos.	—	15 00 G
	(b) Finely worked ..... ,,	—	25 00 G
	(c) Nickeled ..... ,,	—	40 00 G
479	Scythes and sickles ..... ,,	25 00	15 00 A
480	Cutlery of iron or steel, mounted on common wood, or wood covered with leather, on iron, brass, bone or horn, polished or not .....100 kilos.	120 00	75 00 G
481	Cutlery of iron or steel, mounted on other materials than those mentioned in No. 480, except gold or silver .....100 kilos.	200 00	150 00 G
482	Scissors of all sorts, except sheep shears, pruning shears, tinsmiths' and blacksmiths' shears .....100 kilos.	120 00	75 00 G
	Note to 480-482.—The gilding of some isolated parts, or of a relatively small portion, will not affect the classification (G.).		
483	Surgical instruments.....100 kilos.	200 00	200 00 G
484	‡Fire and other arms, as well as their parts and accessories, except military weapons 100 kilos.	250 00	—
	(1) Guns and rifles, sporting, parlour and target .....100 kilos.	—	150 00 Bel
	(2) Revolvers ..... ,,	—	175 00 Bel
485	Military weapons and their accessories.....	Prohibited.	Prohibited.
	Note.—These can only be imported by the State.		
486	§Instruments and apparatus, mathematical, for drawing, physics, chemistry, and astronomy..... .....100 kilos.	150 00	—
	1. Electric arc lamps, with or without glass globes; gas and water meters 100 kilos.	—	60 00 G
	2. Electrical apparatus for weak currents (telegraphic, telephonic and signal apparatus and accessories and detached parts of such apparatus); electrical apparatus not mentioned for lighting, power transmission and electrolysis; accessories and detached parts of such apparatus, *e.g.*, connecting switches, lamp-holders, safety fuses .....100 kilos.	—	80 00 G
	3. Electric meters and registers ,,	—	100 00 G
	4. All other instruments and apparatus, mathematical, drawing, for physics, chemistry and astronomy, including photographic apparatus .....100 kilos.	—	150 00 G
487	(a) Sewing and knitting machines, and parts and accessories thereof.....100 kilos.	40 00	26 50 B
	(b) Typewriters and calculating machines and boxes with counting instruments, 100 kilos.	100 00	—
488	Balances, decimal and other, and scales, and weighing machines, of cast or wrought iron, combined or not with other common metals or with wood .....100 kilos.	25 00	—
489	Machines for combing, carding, &c., wool, cotton, and other textile materials, 100 kilos.	25 00	10 00 Bel

† Ad. No. 478.—This heading includes plough-shares, sickles, hoes, spades, axes, adzes, picks, saws, pincers, chisels, hammers, anvils, planes, drills, sheep shears, pruning shears, tinsmiths' and blacksmiths' shears, and generally all cabinet makers', carpenters', masons', or coopers' tools and instruments. Shovels called "lisgari" and mortar trowels are also included here.

‡ Ad. No. 484.—If the articles included under this heading are combined or ornamented with precious materials they are taxed under Category XXXI. If they are only gilt or silvered they pay a surtax of 50 per cent. in addition to the duty otherwise applicable.

No. 484.—(1) Includes screwdrivers and accessories for guns and rifles; No 484 (2) includes screwdrivers and accessories for revolvers.

Wooden gun stocks imported separately are classed as wooden wares.

§ *Note* to No. 486.—Glass and porcelain articles for use in chemical &c. laboratories, and syphons, are dutiable according to the material (G.).

Ad. No. 486.—This heading includes mathematical instruments, such as grapho-meters, theodolites, levels, odometers; optical instruments and instruments for astronomy and navigation, such as field glasses, telescopes microscopes, heliometers, heliostats, lenses, photographic apparatus, compasses, sextants, and similar articles; instruments for physics, such as thermometers, barometers, hygrometers, wind-gauges, aerometers, alcoholometers, electric and magnetic apparatus, including telegraphic instruments; pneumatic and mechanical instruments (dynamometers and others), instruments for ballistics, hydrostatics, and hydraulics (such as hydraulic and hydrostatic scales, pumps (syphons), &c.); mineralogical instruments (goniometers) and apparatus, instruments and apparatus for chemical laboratories, &c., and generally all instruments used for scientific work.

Spectacles, pincenez, and eyeglasses, mounted in metal, ordinary bone, or mother-of-pearl, binoculars, opera glasses, small compasses imported by the dozen, rulers, dividers, bow-pens, squares, protractors, scales, for measuring rules to be used as measures of capacity, &c., are not included under this heading but are classed according to the material of which they are made.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
490	Agricultural machines and implements:		
	(a) Ploughs, sorters, and pulverisers ..	Free.	—
	(b) Machines for sowing, mowing or reaping, machines for crushing, for cleaning grain; harrows .....100 kilos.	5 00	—
	1. Machines for crushing, for cleaning grain; harrows .....100 kilos.	—	5 00 B
	2. Machines for sowing, reaping or mowing	—	Free B
491	Fire engines and all other pumps..100 kilos.	10 00	—
	Ad. No. 491.—Various watering apparatus, common or with pump, and also beer syphons, are not considered as pumps; they will be dutiable as manufactures of the metal of which they are composed.		
492	*Machines and parts and accessories thereof and apparatus, of cast or wrought iron, or of steel, not specially mentioned	Free	Free G
	Motors of all sorts, except water turbines, even combined with machines; boilers for steam engines; electric machines; machine-tools, including mechanical frame-saws; compressing machines; freezing machines; machines for brewing; distilling, sugar refining, paper making, printing and other "polygraph" industries except lithographing; machines for brick-making and other ceramic industries	—	Free G
	Note to Nos. 489-492.—Machinery imported into Bulgaria under the conditions prescribed by the Law of the 25th January 1905 for the Encouragement of National Industries and Commerce	—	Free B
493	Coins: (a) Gold, of authorised currency	Free	—
	(b) Gold, not of authorised currency (for necklaces) (real net weight) ....kilo.	200 00	—
	(c) Silver, nickel and copper	Prohibited.	—
	Ad. No. 493.—The importation of Bulgarian coins of silver, nickel or copper, legally current in Bulgaria, is permitted with previous permission accorded by the Minister of Finance.		

Notes to Category XXVI. (Metals and manufactures thereof):

(1.) Tariff provisions concerning iron will apply equally to steel, except where the tariff has expressly specified a differential treatment.

(2.) Articles of malleable cast iron will be taxed as articles of wrought iron or steel.

(3.) The classification will be unaffected by the worming of the ends of pipes, screws, or nuts, by filing done in order to ensure the absence of flaws, the removal of seams and heads (wasters), the smoothing of cracks, the cutting out of dead-heads, the piercing of rivet holes, the drilling of holes with or without threads (in the absence of special regulations for pierced or drilled articles), the scaling of some parts, the application of a rough coat of oil paint or tar, as well as a coating of black lead (G.).

XXVII.—CARRIAGES, WAGGONS, BOATS, &c.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
494	Locomotives, tenders, vans, automobile waggons, and waggons of all sorts, for passengers and merchandise .....15% *ad val.*	15% *ad val.*	
	Ad. No. 494.—Waggons imported by the State Railway Administration are free of duty.		
495	Tramcars (*voitures de tramways*) of all sorts..15% *ad val.*	15% *ad val.*	
496	Waggons, trollies, and similar vehicles that move on rails; Decauville cars..100 kilos.	10 00	—
497	Large carriages, such as landaus, caleches, coupés, travelling carriages, having eight places or more and accommodation for luggage, diligences and omnibuses, hearses, phaetons (victorias), droskies, all such carriages, covered or not, upholstered or not ..... each	150 00	—
498	Small open carriages, such as ordinary cabriolets and English cabs, dog-carts, and others, upholstered or not, ordinary carriages on springs, covered or not, upholstered or not, such as britchkas, "de Brasow" carriages, post carts, with or without coupés in front, omnibuses containing less than eight places, and other similar carriages, private passenger-sledges..each	100 00	—
	Ad. No. 498.—Omnibuses intended for private use are dutiable under No. 497.		

* Note to No. 492.—Machines, apparatus, detached pieces and indispensable accessories of machines of other materials than iron or steel, are dutiable according to the material; but parts of copper or brass, fixed to a machine made of iron or steel do not affect the classification.

This heading also includes detached pieces and indispensable accessories of machines, imported simultaneously with the machines of which they form part (G.).

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
499	†Detached parts of carriages mentioned in Nos. 497 and 498 ..... 100 kilos.	40 00	—
500	Carriages not on springs, not upholstered, painted or not, fitted with iron, for the transport of merchandise or of persons; ambulance carriages and military transport waggons ..... each	50 00	—
501	†Detached parts (except axles), of carriages mentioned under the preceding heading 100 kilos.	30 00	—
502	Peasants' carts and the like, entirely of wood, also wooden sledges, not painted nor combined with iron, except for the usual ironwork of tyres, screws, and other similar parts of iron..... each	20 00	—
503	Bicycles and tricycles and detached parts thereof..... 100 kilos.	200 00	—
	(1.) Bicycles and tricycles imported fitted ..... 100 kilos.	—	150 00 G
	(2.) Detached parts thereof.. ,,		200 00 G
	Ad. No. 503.—Small velocipedes and small carriages which are used as children's toys are taxed under No. 534. Rubber parts for bicycles, separately imported, are dutiable under No. 313 (G). Motor cycles are included in this No. (A.).		
504	‡Bath chairs for invalids, and all vehicles moved by the hand or foot.....each	10 00	—
505	Automobiles of all sorts ..... ,,	250 00	250 00 F I
	Notes to Nos. 503 *and* 505.—Tubes and tyre-covers for bicycles and tricycles or for automobiles, separately imported, are dutiable under No. 313 (G.).		
506	Various apparatus on wheels for watering roads, clearing closets, disinfecting and the like .....100 kilos.	10 00	—
507	Vessels of all sorts, and dredgers fully equipped; also floating mills	Free.	—
508	Boats made of a single piece of wood ..each	5 00	—
509	Boats of a tonnage of 10 tons and below ,,	10 00	—
510	Ships, barges, and wherries in wood of all sorts, rigged, of greater tonnage than 10 tons .....each	20 00	—
	Ad. No. 510.—"*Nervates*" are dutiable according to the material of which they are made.		
511	Pleasure boats, of wood or metal, or of wood combined with metal .....each	100 00	—
	XXVIII.—MUSICAL INSTRUMENTS.		
512	Grand pianos .....each	150 00	130 00 G
	Organs..... ,,	150 00	—
513	Upright pianos, and small organs with keys, harmoniums and wind harmonicas .. each	50 00	50 00 G
514	Violins, guitars, mandolins, zithers, *tympanons*, cymbals, *tambour*-mandolins and harps.....each	3 00	3 00 G
515	Violoncellos, basses and double-basses, musical wind-instruments of metal ..each	5 00	5 00 G
516	Flutes, clarionettes, flageolets, and other musical wind-instruments of wood, combined with all other materials, harmonicas, accordions, and aristons.....each	2 00	2 00 G
517	Street and barrel organs..... ,,	30 00	—
518	Musical instruments not specially mentioned .....each	5 00	—
	Ad. No. 518.—Bird organs for teaching canaries, and small bird organs for use as children's toys are dutiable under No. 534.		
519	Drums, tambourines, and the like... each	3 00	—
	Ad. Nos. 512 to 519.—All musical instruments serving as toys will fall under No. 534. Mouth-organs will be dutiable as toys, whatever their quality may be (G.)		
520	Detached parts of musical instruments of all sorts .....100 kilos.	10 00	10 00 G
	Note.—Records for gramophones and other mechanical musical instruments fall under this head (G.)		
	Ad. No. 520.—Musical boxes worked by clockwork, and boxes with mechanism for gramophones, phonographs, &c., are dutiable under No. 423.		
521	Strings of all sorts for musical instruments 100 kilos.	100 00	—
	XXIX.—EXPLOSIVES.		
522	Matches of all sorts, of wood, wax, or cardboard (*kof*)	Monopoly	
523	Gunpowder of all sorts .....100 kilos.	112 00	—
524	Dynamite ..... ,,	140 00	—

† Ad. Nos. 499 and 501.—Detached parts of a carriage imported in complete sets, in such a way that they may be regarded as a complete carriage taken to pieces, will be taxed as a complete carriage under Nos. 497, 498, or 500.

‡ Ad. No. 504.—This heading includes hand trucks with one, two, or four wheels used for the transport of goods or baggage or for any purpose in agriculture or industry.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
525	Military cartridges and munitions of war of all sorts.....	Prohibited	Prohibited
	Ad. No. 525.—Military cartridges and munitions of war are imported only for the use of the State.		
526	Cartridges for sporting purposes, and all others, except military:		
	(*a*) Full or empty, but with their priming .....100 kilos.	140 00	—
	(*b*) Empty (cartridge cases), but without their priming.....100 kilos.	50 00	—
527	Metal and cardboard caps (quick matches of all sorts), and all other explosive and detonating substances, including fireworks and their accessories .....100 kilos.	140 00	—
	XXX.—MANUFACTURES AND ARTICLES NOT ENUMERATED IN THE ABOVE CATEGORIES OF THE TARIFF.		
528	Articles of amber, combined or not with other materials, even with precious metals and precious or semi-precious stones .....kilo.	50 00	—
	Ad. No. 523.—This heading includes articles of personal adornment, chaplets, cigarette holders, pipes, and similar objects of black or yellow amber.		
529	‖Articles of ivory, tortoise-shell, mother-of-pearl, real agate, meerschaum, plain or ornamented with intaglio or inlaid work, combined or not with other materials, and even with precious metals or precious or semi-precious stones .....kilo.	15 00	15 00 F
	ex 529. Buttons of mother-of-pearl..... ,,	—	7 00 A
530	Jewellery of amber, tortoise-shell, ivory, mother-of-pearl, real agate or meerschaum, with or without intaglio or inlaid work, combined or not with other materials and even with precious metals and precious or semi-precious stones .....kilo.	50 00	—
531	†Articles of fine leather, of silk or velvet tissues, ornamented with amber, tortoise-shell, ivory, mother-of-pearl, real agate, meerschaum, precious metals or precious or semi-precious stones, or only of fine leather and of silk or velvet tissues combined together .....kilo.	10 00	—
532	§Articles of wood, reed, straw, cane, cardboard, papier maché, cartonpierre, bronze, steel, glass, porcelain, earthenware, ornamented or combined with amber, tortoise-shell, mother-of-pearl, ivory, real agate, meerschaum, fine leather, silk stuffs, velvet, precious metals, or precious stones....kilo.	5 00	—
	The articles specified in Nos. 528-532 are dutiable according to real net weight.		
533	Small wares (*mercerie*) of various kinds into the composition of which only common materials enter [including articles of celluloid and caseine]*.....kilo.	2 00	1 75 G F
	Ad. No. 533.—Common materials include everything except amber, ivory, tortoise-shell, mother of-pearl, real agate, meerschaum, fine leather, silk stuffs, precious metals and precious or semi-precious stones. This heading also includes combs, buttons of metals, paper knives, boxes, chests, sunshade, stick and whip handles, albums (except those included under Nos. 286, 529 and 531), and		

‖ Ad. No. 529.—This heading applies to articles in the composition of which tortoiseshell, mother-of-pearl, ivory, or real agate predominate. The other materials with which they may be ornamented or combined are considered as secondary.

It thus includes purses, card cases, snuff boxes, cigar and cigarette holders, fans, paper-knives; small bags, sweet boxes, albums; all these articles, when entirely covered with tortoiseshell, ivory, or mother-of-pearl, hair brushes, combs, sunshade, stick, or whip handles, entirely of ivory, tortoiseshell, or mother-of-pearl; articles of personal adornment, smokers' articles of meerschaum, combined or not with amber; clasps, buttons, skittles, and billiard balls, and other similar articles answering to the description given in this heading.

† Ad. No. 531.—This heading includes purses, card cases, portfolios, snuff-boxes, cigar and cigarette cases, travelling or hand bags, small cases, sweet and other boxes of all sorts, ladies' belts, and other similar articles answering to the description given in this heading,

Articles of fine leather combined with tissues or knitted stuffs containing less than 20 per cent. of silk are dutiable under No. 304, but if they are combined with however little of any of the precious materials enumerated above, they are dutiable under the present heading.

§ Ad. No. 532.—This heading includes small articles of furniture, *etagères*, flower-stands, coffers, boxes, various games (dominoes, chess, *jaquet*), chaplets, brushes; brush, umbrella, knife, whip, or horse-whip handles, knife handles, blotting-books, articles for bureaux, tables or *etagères*, small articles plaited of different vegetable materials, such as cigar and cigarette cases, small and large baskets for all uses, sweet boxes, albums, and other similar articles ornamented or combined with amber, ivory, tortoiseshell, mother-of-pearl, real agate (jet), meerschaum, fine leather, silk, velvet, precious metals and precious or semi-precious stones. Articles of Chinese lacquer, plain or combined with tortoiseshell, ivory, pearl, or other artiles are included under this heading.

* The provision for articles of celluloid and caseine is contained in the convention with France.

XXX.—MANUFACTURES AND ARTICLES NOT ENUMERATED IN THE ABOVE CATEGORIES OF THE TARIFF—continued.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
	generally all articles mentioned in Nos. 529, 531 and 532, of wood, bone, horn, imitation tortoise-shell, celluloid, wax, or common metals, whether plain or combined not elsewhere enumerated.		
534	Children's toys:		
	(*a*) Of india-rubber, wood, paper, cardboard, copper, tinplate, glass, earthenware, china, common metals, except those into the composition of which ivory, amber, tortoise-shell, mother-of-pearl, meerschaum, real agate, and precious metals enter 100 kilos.	250 00	135 00 G
	Ad. No. 534.—(*a*) This section includes mechanical toys, spring studs, small carriages and toy velocipedes, dolls and other toys the clothes of which contain no silk.		
	(*b*) Of common materials, but combined with amber, tortoise-shell, mother-of-pearl, ivory, real agate, meerschaum, fine leather, precious metals, and precious or semi-precious stones, except those made entirely of gold or silver, or in the composition of which gold or silver predominate, 100 kilos.	350 00	135 00 G
	Ad. No. 534 (*b*).—This section includes dolls and other toys the clothes of which contain silk.		
	Toys made entirely of gold or silver, or in the composition of which gold or silver predominate, are taxed as gold or silver jewellery, according to kind.		
535	Umbrellas and parasols:		
	(*a*) Of tissues of all sorts, except those of silk or lace, not ornamented with lace or embroideries, with ordinary handles of wood, iron, bone, horn, celluloid, and other common compositions ..... each	1 00	—
	(*b*) Of tissues of silk or half-silk, with ordinary handles ..... each	2 50	—
	(*c*) Of tissues of silk or half-silk, as well as sunshades made entirely of lace or merely ornamented with lace or embroideries, with handles of any material, even gold, silver, precious stones, ivory, amber, tortoise-shell, mother-of-pearl, or other precious materials ..... each	5 00	—
	or 535. Umbrellas and parasols:		
	(*b*) Of tissues of silk or half silk, with ordinary handles ..... each	—	2 00 A
	(*c*) Trimmed with cotton lace or tamboured with cotton ..... each	—	4 00 A
	Note. As "ordinary handles" are considered handles furnished with rings circles, &c., of common materials, not gilt nor silvered (A.).		
536	Corsets: (*a*) Of cotton, wool, flax or hemp tissues, trimmed or not ..... each	1 00	—
	(*b*) Of silk tissue, mixed or not, with or without trimming ..... each	2 50	—
537	Fans, of wood, stuffs, or feathers, mounted or not ..... 100 kilos.	500 00	—
	Ad. No. 537.—Fans of wood and paper are dutiable under No. 285; if they are combined with mother-of-pearl, ivory, tortoise-shell, or other similar materials they are dutiable under No. 529.		
538	*Human hair, made up (real net weight) kilo.	5 00	—
539	Torches and flambeaux ..... 100 kilos.	25 00	—
540	‡Natural history specimens, such as rare animals, stuffed or preserved by any other process, shells, eggs, rare and exotic living plants, dried plants for herbaria, rare minerals (excepting precious stones), fossils, ancient arms and armour, manuscripts of all sorts; old furniture of artistic value, mummies and other antiquities and curiosities; works of art in marble or other stones, such as statues, statuettes, busts, bas-reliefs and other ancient sculptures, works of art and antiques in bronze and wood of all sorts	Free	—

* Ad. No. 538.—Under human hair made up are included wigs made of hair or imitation hair (vegetable filaments, threads, silk, horse or cattle hair, &c.). Also tresses, plaits, flowers, and ribbons made of hair or imitation hair, so long as they are not combined with materials dutiable at a higher rate.

‡ Ad. No. 540.—Mother-of-pearl shells, living plants, and minerals can only benefit by this exemption when imported in such quantities that there can be no doubt of their being intended for collections; also the same importer is only granted this exemption for one specimen of each kind of shell and mineral, and for three specimens at the most of living plants. Works of modern sculpture, in marble or bronze, are also free of all duties, when they can properly be called works of art; in this case, however, a special authorisation of the Ministry of Finance is needed. Frames imported with pictures, drawings, &c. pay the duties to which they are subject, according to their sort, without regard to the weight of the pictures, &c., unless they can be easily taken out, and the importers ask for them to be separated. Imitation antiques, coins, &c., are dutiable according to the material they are made of, and to the degree of manufacture they have received.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
541	Materials (*elements*) for electric bells.. 100 kilos.	10 00	10 00 G
	Note.—Electric materials (*elements*) of all kinds and for all purposes will be dutiable under this heading (G.).		
542	Engravings on copper or other metal plates, or on wood or stone, blocks of wood or stones engraved or drawn or written on; and other similar engravings for printing..	Free	—
543	Manufactures of asbestos of all sorts, combined or not with other materials 100 kilos.	15 00	15 00 G
	Ad. No. 543—Under this No. are included machine packing of whatever textile materal composed: woven, plaited, or prepared in some other manner, or impregnated (cemented) with caoutchouc stearic acid, talc, asbestos, or any other similar material.		
544	Specialities for removing stains from stuffs, leather, metals, &c. ..... 100 kilos.	50 00	—
	Ad. No. 544.—This heading includes soaps, pastes, powders, greases, and waters used for removing stains.		
	No tare is deducted for the weight of immediate receptacles.		
545	Sponges of all sorts ..... 100 kilos.	150 00	—
546	§Bed-quilts, mattresses, and pillows of common stuffs, stuffed with cotton, wool, or other materials, except down.. 100 kilos.	100 00	—
547	Yeast of all sorts ..... ,,	20 00	—
548	Rennet.....	Free	—
549	Ice	,,	—
550	Caviar for pisciculture	,,	—
551	†Silk-worms' eggs ..... oz. of 30 grs.	1 50	1 50 F I
	Silk-worms' eggs in sachets on the Pasteur cellular system, with butterfly attached ..	—	Free F I
	Note to the above.—The same exemption will be accorded to silk-worms' eggs in boxes bearing a control-ribbon attached by French officials, as soon as this system has been established (F.).		

XXXI.—WASTE PRODUCTS AND OFFALS.

Nos.	Goods.	General Tariff. Lev. St.	Conventional Tariff. Lev. St.
552	Guts: (*a*) Fresh or salted.....	Free	—
	(*b*) Dried ..... 100 kilos.	50 00	—
553	Bladders, gold-beaters' skin, sinews, and other similar animal offal	Free	—
554	Pieces of skin of a less surface than 25 square centimetres; leather parings, &c., for making glue, bones, hoofs and horns of cattle, raw, calcined bones and bone black (animal charcoal)	,,	—
555	Tinder ..... 100 kilos.	15 00	—
556	Residue of wax (beeswax)	Free	—
557	Manures of all sorts, including chemical manures	,,	—
558	Feathers or down for beds:		
	(*a*) Prepared ..... 100 kilos.	400 00	—
	(*b*) In the natural state ..... ,,	100 00	—
559	Ornamental feathers of all sorts of birds, in the natural state..... 100 kilos.	50 00	—
560	Oil cake, and all sorts of refuse of seeds.....	Free	—
561	Rags of all sorts for industrial purposes	,,	—
562	Waste products not elsewhere specially numerated	,,	—

General Notes Applicable to the Tariff.

(1) In cases where the duty on one article depends upon the duty on another article specified in Tariff C. (the Tariff Schedule to the German-Bulgarian Treaty), this duty will be calculated upon the rate allowed by the Treaty, and not at the rate provided in the Bulgarian "general" tariff.

(2) The following will be considered as "common materials" in the sense of this tariff (except as regards No. 533):—All materials, except amber, ivory, tortoiseshell, pearl, real agate, meerschaum, precious metals, real coral, pearls, precious and semi-precious stones.

Tariff of export duties and of the Export Tax of ½ %.

Nos.	Goods.	Customs Duty. Lev. St.	Tax of ½ %. Lev. St.
1	Geldings, mares and stallions..... each	1 20	0 60
2	Colts from 1 to 3 years of age..... ,,	0 70	0 35
3	Mules..... ,,	1 20	0 60
4	Asses..... ,,	0 50	0 25
5	Raw hides and skins, green, salted or dried:		
	(*a*) Of neat cattle..... 100 kilos.	1 00	0 50
	(*b*) Of sheep and goats..... ,,	1 70	0 85
	(*c*) Of lambs..... ,,	2 50	1 25
	(*d*) Of kids ..... ,,	5 00	2 50
	(*e*) Of hares..... ,,	4 00	2 00
	(*f*) Of non-domestic and other unenumerated animals ..... 100 kilos.	16 00	8 00
6	Wool, washed or unwashed carded or not 100 kilos.	2 00	1 00

§ Ad. No. 546.—If these articles are stuffed with down and are manufactured of silk stuffs, velvets, plushes, lace, or with stuffs embroidered or furnished with trimmings, tinsel, &c., they are dutiable according to the most highly taxed material which enters into their composition. The same articles empty are dutiable as "sewn articles," under Category XXV.

† The sanitary state of selected silk-worms' eggs imported in the above-mentioned form will be regarded as sufficiently proved by the presentation of certificates issued by the observatories authorised by the Italian Government, if for each consignment of silk-worms' eggs in satchets there is produced a certificate to the effect that control has already been exercised by the Italian Authorities (I.).

Nos.	Goods.	Customs Duty. Lev. St.	Tax of ½ %. Lev. St.
7	Goats' hair, raw ..... 100 kilos.	1 00	0 50
8	Bristles, raw and sorted ..... ,,	3 70	1 85
9	Animal waste products :		
	(*a*) Bone, raw or calcined, ground or not, and hoofs ..... 100 kilos	0 30	0 15
	(*b*) Horns and claws ..... ,,	0 25	0 12
	(*c*) Tails ..... ,,	1 00	0 50
	(*d*) Membranes, bladders and gut, fresh, salted, pickled, or dried ..... 100 kilos.	2 20	1 10
10	Hard and soft wheat ..... ,,	0 15	0 07
11	Oilseed wastes ..... ,,	0 10	0 05
12	Walnut wood for buildings or industry, round, squared, sawn, also planed but not shaped 100 kilos.	0 50	0 25
13	Fire clay ..... ,,	0 75	0 10
14	Essence of rose ..... ,,	8 00	4 00
15	Scrap metal and unserviceable old metal wares :		
	(*a*) Of copper and copper alloys .... 100 kilos.	10 00	0 80
	(*b*) Of all other common metals .... ,,	2 00	0 10
16	Old clothing and rags and, in general, wastes of tissues and of articles of wool, cotton, linen, hemp, etc. ; waste paper and old books. 100 kilos	3 00	0 10
17	Leather parings and old footwear .... ,,	0 50	0 05

SCHEDULE OF TARES.

Which are deductable from the gross weight of dutiable imported goods. (Approved by sovereign Ukase No. 2 of January 1, 1906.)

Nos. of the General Tariff.	Percentage to be deducted. Cases.	Casks.	Crates.	Baskets.	Sacks.	Bales.	Tins.	Leather bottles.	Jars and demijohns.	Bundles.	Mats.
17	10	10	—	5	1	3	—	—	—	—	—
18 and 19	12	12	—	5	2	5	—	—	—	—	—
20	10	10	—	5	1	3	—	—	—	—	—
21	10	10	—	5	2	5	—	—	—	—	—
22 and 23	15	15	—	5	2	3	—	—	—	—	—
25	10	10	—	—	3	—	5	5	—	—	—
26, 27 and 28	15	15	—	5	2	3	—	—	—	—	—
32 to 37	15	15	—	5	2	—	—	—	—	—	2
47	—	—	—	—	2	—	—	—	—	—	—
51	12	12	—	—	—	—	—	—	—	—	—
52	15	15	—	6	—	—	—	—	—	—	—
53	18	18	—	6	—	—	—	—	—	—	—
54	15	15	—	—	—	—	—	—	—	—	—
55	10	10	—	—	2	—	—	—	—	—	—
58 to 62 *b*	15	15	—	5	2	—	—	—	—	—	—
66	—	—	—	—	2	—	—	—	—	—	—
67	10	10	—	5	2	—	—	—	—	—	—
69 to 72	15	15	—	5	2	—	—	—	—	—	—
73	15	15	—	—	2	—	—	—	—	—	—
74	10	10	—	5	—	—	—	—	—	—	—
75	Real net weight.										
76	10	10	—	5	2	—	—	—	—	5	—
77 and 78	10	10	—	5	2	—	—	—	—	—	—
79	15	15	—	—	—	—	8	—	—	—	10
80*a*	—	—	—	—	3	—	—	—	—	—	—
80*b*	—	—	—	—	3	—	—	3	—	—	—
81	Real net weight.										
82*b*	15	15	—	5	—	—	—	—	—	—	—
85	10	10	—	—	—	—	5	—	—	—	—
87*b*	10	10	—	—	3	—	—	—	—	—	—
87*c*	20	15	—	8	—	—	—	—	—	—	—
87*d*	15	15	—	8	—	—	—	—	—	—	—
88 and 89	10	—	—	8	—	—	—	—	—	—	—
89*b*	15(1)	—	—	—	—	—	—	—	—	—	—
	20(2)	—	—	—	—	—	—	—	—	—	—
90	10	—	—	6	5	—	10	—	—	—	—
92	10	10	—	5	—	—	—	—	—	—	—
95 and 96	20	—	—	10	—	—	—	—	—	—	—
97*b* to 101	20	—	—	10	—	—	—	—	—	—	—
102	Bottles with mechanical stoppers are taxed according to net weight, to be deducted from the gross weight of cases containing waters.										
103	10	—	—	5	2	—	—	—	—	—	—
104	10	—	—	5	2	—	—	—	—	—	—
105 and 106	10	—	—	5	—	—	—	—	—	—	—
107	10	—	—	5	2	—	—	—	—	—	—
108	20 for bottles.										
109	15 for tins.	15	—	—	—	—	4	—	—	—	—
110 to 120	10	—	—	5	—	—	—	—	—	—	—
121	—	15	—	—	—	—	10	—	20	—	—
121*b*	10	—	—	—	—	—	5	—	—	—	—
122 and 123	10	15	—	—	—	—	5	—	20	—	—
124 and 125	—	15	—	—	—	—	5	—	—	—	—
127	15	15	—	—	—	—	5	—	—	—	—
131 to 133	10	—	—	5	2	—	—	—	—	—	—
134	10	—	—	—	2	—	—	—	—	—	—
138	15	15	—	—	—	—	5	—	—	—	—
139	10	10	—	—	2	—	—	—	—	5	—
140	10	—	—	—	—	—	—	—	—	—	—
141	10	10	—	5	2	—	—	—	—	—	—
142	15	15	—	5	—	—	8	—	—	—	—
143*a* and *b* to 145	10	10	—	5	2	—	—	—	—	—	—
147 to 150	10	10	—	—	2	—	—	—	—	—	—

(1) Preserved.
(2) Dried.

Nos. of the General Tariff.	Percentage to be deducted. Cases.	Casks.	Crates.	Baskets.	Sacks.	Bales.	Tins.	Leather bottles.	Jars and demijohns.	Bundles.	Mats.
151	25	25	—	—	—	—	10	—	—	—	—
	also for cardboard boxes.										
152 and 153	15	15	—	—	—	—	—	—	—	—	—
157	10	—	—	5	2	—	—	—	—	—	—
158	10	10	—	—	—	—	—	—	—	—	—
167, 168 and 169	Net weight, including the weight of immediate receptacles.										
170	10	10	—	—	—	—	—	—	—	—	—
174*c*	20	20	—	—	—	—	—	—	—	—	—
174*d*	10	—	—	—	2	—	—	5	—	—	—
174*e*	15	15	—	—	—	—	—	—	—	—	—
175	15	15	—	—	—	—	—	—	—	—	—
176	15	15	—	—	—	—	8	—	—	—	—
177 and 178	10	10	—	—	—	—	—	—	—	—	—
179 *a* and *b*	15	15	—	5	—	—	—	—	—	—	—
181 to 183	10	10	—	—	—	—	—	—	—	—	—
184 *b* and *c*	10	10	—	—	—	—	—	—	—	—	—
185 *a*, *b* and *c*	10	10	—	—	—	—	—	—	—	—	—
186	10	—	—	5	—	—	—	—	—	—	—
188 *a* and *b*	10	10	—	—	—	—	—	—	20	—	—
188 *c*	10	10	—	5	—	—	—	—	20	—	—
189*e*	5	5	—	—	—	—	—	—	—	—	—
189*f*	20	20	—	—	—	—	—	—	—	—	—
190 *c* 6, 11, 12 and 14	10	10	—	5	—	—	—	—	—	—	—
190 *c* 15	15	15	—	—	—	—	5	—	20	—	—
190 *c* 17	10	10	—	—	—	—	5	—	—	—	—
190 *c* 24 and 25	10	10	—	—	—	—	—	—	—	—	—
190 *c* 26	8	8	—	—	—	—	—	—	—	—	—
190 *c* 28	8	8	—	4	—	—	—	—	—	—	—
192	10	10	—	5	—	—	4	—	20	—	—
193	15	15	—	8	3	—	—	—	—	—	—
194 *a* and *b*	12	—	—	—	—	—	—	—	—	—	—
195 to 197	15	15	—	5	2	2	4	—	—	—	—
199	12	—	8	4	—	—	—	—	—	—	—
201 *b*	10	10	—	5	3	2	—	—	—	—	—
207	10	10	5	—	—	—	—	—	—	—	—
208	Real net weight.										
211 *a* and *b*	12	—	10	—	—	2	—	—	—	—	—
212 *b*	—	—	—	—	—	2	—	—	—	—	—
	for packages.										
213 *a* and *b*	12	12	8	5	3	2	—	—	—	—	—
216 *a* and *b*	15	15	8	5	3	2	—	—	—	—	—
217 *a*, *b* and *c*	15	15	8	5	3	2	—	—	—	—	—
218	20	20	12	—	4	3	—	—	—	—	5
219 *a*	20	20	12	—	—	2	—	—	—	—	5
219 *b* and 220	15	15	10	—	—	2	—	—	—	—	4
221 *a* and *b*, 222, 223 *a*	15	15	8	—	—	3	—	—	—	—	5
223 *b*	14	14	7	—	—	2	—	—	—	—	4
224	18	18	8	—	—	3	—	—	—	—	5
225 *a*, *b* and *c*	15	15	8	—	—	3	—	—	—	—	3
226	12	12	6	—	—	2	—	—	—	—	5
227 *a* and *b*	15	—	8	—	—	2	—	—	—	—	3
227 *d*	—	—	—	—	—	2	—	—	—	—	—
230 and 231	15	15	8	5	—	3	—	—	—	—	4
232	10	10	—	—	—	—	—	—	—	—	—
233	12	12	—	—	—	—	—	—	—	—	—
234	Real net weight.										
235 *d*	12	12	—	—	—	—	—	—	—	—	—
257 *b*	12	12	—	4	—	—	—	—	—	—	—
258 to 261	18	18	12	10	—	—	—	—	—	—	—
265	15	—	10	—	—	—	—	—	—	—	—
266 and 268	20	20	12	10	—	—	—	—	—	—	—
269	Real net weight.										
270	15	15	8	6	—	—	—	—	—	—	—
271	Real net weight.										
272	15	15	8	6	—	—	—	—	—	—	—
273	20	20	12	10	—	—	—	—	—	—	—
274	15	—	—	—	—	—	—	—	—	—	—
275	15	15	10	8	—	—	—	—	—	—	—
277 *a*, *c* and *e* and 278	15	—	10	—	—	5	—	—	—	—	—
280	15	—	10	—	2	5	—	—	—	—	—
281	15	—	10	—	—	5	—	—	—	—	—
282 *b*	—	—	—	—	—	1	—	—	—	—	—
282 *c*	12	—	6	—	—	2	—	—	—	—	—
283	10	—	6	—	—	2	—	—	—	—	—
285	15	—	10	5	2	—	—	—	—	—	—
286	12	—	8	4	—	2	—	—	—	—	—
288	8	8	6	—	—	2	—	—	—	—	—
291 and 292	10	—	6	—	—	—	—	—	—	—	—
293 *b*	—	—	—	—	—	1	—	—	—	—	—
	for packages.										
293 *c*, *d*	12	—	8	5	3	2	—	—	—	—	—
294 and 295 *b*	16	16	—	5	3	2	—	—	—	—	—
296	12	12	—	4	2	2	—	—	—	—	—
297 *a*, *b*, *c*, *d*, *e*, *f*	15	15	—	5	3	3	—	—	—	—	—
299	Real net weight.										
300	10	10	—	4	2	2	—	—	—	—	—
301 to 303	12	12	—	5	2	3	—	—	—	—	—
304	15	15	—	5	2	3	—	—	—	—	—
305 and 306	16	16	—	5	2	3	—	—	—	—	—
308 to 310	10	10	6	4	2	3	—	—	—	—	—
311	14	14	8	5	2	3	—	—	—	—	—
312 and 313	18	18	12	8	3	5	—	—	—	—	—
314	14	14	8	5	2	3	—	—	—	—	—
315	16	16	—	6	3	5	—	—	—	—	—
316 to 325	Goods specified under these numbers are dutiable by net weight, including the weight of the wrappers used for packing the same, the small boards on which tissues are rolled, the boxes, &c. In determining the net weight, the weight of the external packing used for the transport is to be deducted from the gross weight, and the remainder is liable to duty.										

SCHEDULE OF TARES—continued.
Percentage to be deducted.

Nos. of the General Tariff.	Cases.	Casks.	Crates.	Baskets.	Sacks.	Bales.	Tins.	Leather bottles.	Jars and demijohns.	Bundles.	Mats.
326*b*, 328*a* and *b* and 329	—	—	—	—	2	3	—	—	—	—	—
330 and 331	18	—	—	—	2	3	—	—	—	—	—
335 to 337	15	—	—	—	2	3	—	—	—	—	—
338 *a* and *b* and 339	18	—	—	—	—	3	—	—	—	—	—
340	15	—	—	—	—	3	—	—	—	—	—
341	16	—	—	—	—	3	—	—	—	—	—
342 and 345	Net weight, including the weight of immediate wrappers, &c.										
346	15	—	—	—	—	3	—	—	—	—	—
347 to 351	16	—	—	—	—	3	—	—	—	—	—
352 *a*	16	—	—	—	—	3	—	—	—	—	—
352 *b*	18	—	—	—	—	5	—	—	—	—	—
352 *c* and *d*	20	—	—	—	—	—	—	—	—	—	—
352 *e*	16	—	—	—	—	3	—	—	—	—	—
352 *f*	20	—	—	—	—	5	—	—	—	—	—
353 and 354	15	—	—	—	—	4	—	—	—	—	—
355 and 356	18	—	—	—	6	6	—	—	—	—	—
357	20	—	—	—	6	6	—	—	—	—	—
358 to 362	15	15	—	—	5	5	—	—	—	—	—
363	14	—	—	—	5	5	—	—	—	—	—
364	15	—	—	—	5	5	—	—	—	—	—
365	12	—	—	—	3	3	—	—	—	—	—
366	14	—	—	—	4	4	—	—	—	—	—
367	14	—	—	—	3	3	—	—	—	—	—
368 and 369	15	—	—	—	5	5	—	—	—	—	—
370	20	—	—	—	6	6	—	—	—	—	—
371	15	—	—	—	—	5	—	—	—	—	—
372 and 373	16	—	—	—	—	5	—	—	—	—	—
374	18	—	—	—	—	6	—	—	—	—	—
375 and 376	16	—	—	—	—	6	—	—	—	—	—
377 and 378	15	—	—	—	5	5	—	—	—	—	—
381	10	10	—	—	—	3	—	—	—	—	—
382	12	12	—	—	4	4	—	—	—	—	—
383	10	10	—	—	—	3	—	—	—	—	—
384	12	12	—	—	—	4	—	—	—	—	—
385	10	10	—	—	—	3	—	—	—	—	—
386	—	—	—	—	—	2	—	—	—	—	—
387	10	10	—	—	—	2	—	—	—	—	—
388	10	10	—	—	—	3	—	—	—	—	—
389 to 394	10	10	—	—	—	4	—	—	—	—	—
395 and 396	12	12	—	—	—	4	—	—	—	—	—
397 and 398	14	14	—	—	—	5	—	—	—	—	—
399	10	10	—	—	—	2	—	—	—	—	—
400	—	—	—	—	—	2	—	—	—	—	—
401	10	10	—	—	—	3	—	—	—	—	—
402 and 403	10	10	—	—	—	5	—	—	—	—	—
404	14	14	—	—	—	6	—	—	—	—	—
405 to 411 and 414 to 420	Real net weight.										
423 and 424	20	20	—	—	—	—	—	—	—	—	—
425, 426 and 427	Real net weight.										
428	15	15	—	—	—	5	—	—	—	—	—
429	Real net weight.										
430	15	15	8	5	—	—	—	—	—	—	—
431	16	16	10	5	3	3	—	—	—	—	—
432	Real net weight.										
433	16	16	10	5	3	3	—	—	—	—	—
434	Real net weight.										
435	16	16	10	5	3	3	—	—	—	—	—
436	Real net weight.										
437	6	6	—	—	—	—	—	—	—	—	—
438	14	14	8	5	—	—	—	—	—	—	—
439	Real net weight.										
440	10	10	—	—	2	2	—	—	—	—	—
441	Real net weight.										
443	6	6	—	—	1	1	—	—	—	—	—
444	12	12	—	—	2	2	—	—	—	—	—
446	14	14	8	5	2	2	—	—	—	—	—
453 *b*	10	10	6	4	2	2	—	—	—	—	—
454	12	12	6	4	2	2	—	—	—	—	—
456 and 457	10	10	6	4	2	2	—	—	—	—	—
465	Real net weight.										
466	10	10	6	4	2	2	—	—	—	—	—
467	5	—	—	—	—	—	—	—	—	—	—
468 to 470	15	—	8	—	—	—	—	—	—	—	—
471 to 478	12	12	6	4	2	2	—	—	—	—	—
479	10	10	6	5	—	—	—	—	—	—	—
480 and 481	12	12	6	5	—	—	—	—	—	—	—
482	12	12	7	5	—	—	—	—	—	—	—
483, 484 and 486	15	15	8	5	—	—	—	—	—	—	—
487	16	—	9	—	—	—	—	—	—	—	—
488	12	—	7	—	—	—	—	—	—	—	3
489	10	—	6	—	—	—	—	—	—	—	—
493 *b*	Real net weight.										
499	10	—	6	—	—	—	—	—	—	—	—
501	12	—	7	—	—	—	—	—	—	—	—
503	20	—	12	—	—	—	—	—	—	—	—
521	15	—	—	—	—	5	—	—	—	—	—
523 and 524	12	12	—	—	—	—	—	—	—	—	—
526	16	16	—	—	—	—	—	—	—	—	—
527	20	20	12	5	—	5	—	—	—	—	—
528 to 532	Real net weight.										
533, 534 and 537	16	16	9	5	—	5	—	—	—	—	—
538	Real net weight.										
539	20	20	12	5	—	5	—	—	—	—	—
543 and 544	12	12	7	4	—	4	—	—	—	—	—
545	20	20	12	8	5	6	—	—	—	—	—
546	16		9	5	4	4	—	—	—	—	—
547	15	15	—	—	—	—	—	—	—	—	—
552 *b*	20	20	12	8	5	6	—	—	—	—	—
555	16	16	9	5	4	4	—	—	—	—	—
558	25	25	15	10	6	8	—	—	—	—	—
559	20	20	12	8	5	6	—	—	—	—	—

TARE REGULATIONS:

1.—All goods which, under the Customs Tariff, are liable to 10 francs or less per 100 kilogrammes, are dutiable by gross weight. Those paying a higher duty than 10 francs per 100 kilogrammes shall only be taxed by gross weight if so expressly declared in the tariff.

In determining the kind of merchandise dutiable by gross weight, it will be necessary to comply not only with the General Customs Tariff but also with the tariffs annexed to the Commercial Treaties. If in the General Customs Tariff, the duty applicable to any article exceeds 10 francs the 100 kilogrammes but is less than 10 francs in any Conventional Tariff, duty is to be levied on the gross weight.

2.—In the case of goods which, according to Article 2 of the Law relating to the application of the General Customs Tariff, are dutiable on net weight, the following procedure will be adopted: From the gross weight shall be deducted the percentage appearing in the Schedule of tare allowances, and for the purpose of assessing duty, the difference shall be deemed to be the net weight.

3.—In the case of goods which, according to the schedule aforesaid, are to be taxed on the real net weight, both the outer and inner packing are to be weighed, and the weight of such packing shall be deducted from the gross weight; or the goods stripped of their outer and inner packing shall solely be weighed and the weight so ascertained shall be deemed to be the net weight for the purposes of duty. It will be optional for the Customs to adopt either of these methods, the results of which are practically the same.

4.—Trunks, demijohns, painted or rough planed cases, hampers, tin receptacles, boxes, bags, casks, and the like, used as packing for the importation of certain goods, and provided for in the aforesaid schedule of tare allowances, but if separated from their contents, may be taken as articles of commerce, shall be dutiable separately according to kind, under the corresponding numbers of the tariff and after deducting the tare allowed on the goods contained therein. The duty chargeable on the packages in question may be guaranteed by a deposit in cash in case the importer should wish to subsequently re-export them.

5.—If the packing of goods dutiable by gross weight is liable to a higher duty than the goods themselves, it will be assessed separately according to kind, under the corresponding numbers of the tariff, without taking into consideration whether any tare is allowable on the goods contained therein.

6.—The ordinary packing of the goods specified in No. 159 of the General Customs Tariff shall cover casks, if the goods are imported in casks, and cases containing two tin cans, if the goods are imported in cans. Should said goods be imported without any packing, 20% will be added to their net weight, and if merely imported in tin cans, 4 kilogrammes will be added for every two cans.

7.—When goods dutiable by gross weight are imported without any packing, the weight of the usual packing will be added. Disputes arising between the Customs and the party concerned in reference to the determination of the weight of the packing shall be settled by the Committee of Experts connected with the Ministry of Finance.

8.—Goods dutiable by gross weight shall be assessed as such, even if the packing is to be re-exported. (As, for instance, in the case of beer in bottles, wine in casks, &c.)

9.—When a package contains several kinds of goods all dutiable by gross weight, the weight of the packing is divided proportionally between the various goods making up the package.

10.—When goods dutiable by gross weight are contained in the same package as others dutiable by net weight, to the net weight of the goods dutiable by gross weight shall be added a proportionate part of the weight of the packing containing them, and the weight so obtained shall be deemed to be the dutiable gross weight.

11.—When a package contains several kinds of goods dutiable by net weight, but enumerated under different numbers of the tariff, the importer will have to declare the real weight of each description of goods to enable such weight to be controlled by the Customs. The goods in question shall be dutiable according to their real weight, except those for which the tariff or the tare schedule provides for any deduction for the inner or immediate packing.

12.—As to goods dutiable by net weight which, in view of Article 5 of the Law relating to the application of the General Customs Tariff, are packed in a manner not usually adopted in trade, no tare will be allowed in respect of the packing but duty will be levied on the entire weight including packing, besides which the unusual packing will be liable to the duty applicable thereto under the corresponding number of the tariff.

13.—Dutiable articles packed together with duty-free travellers' luggage shall be taxed according to the real net weight; trunks, bales, cases, baskets, bags, &c., used to pack travellers' effects shall be exempted from duty.

14.—Articles imported by parcels post and entitled to tare allowance under the Schedule, shall be dutiable by net weight, except those for which the tariff provides that no tare will be allowed for the inner packing.

PROVISIONAL CONVENTION OF COMMERCE AND NAVIGATION CONCLUDED BETWEEN BULGARIA AND TURKEY ON FEBRUARY 6-19, 1911.

(*Bulgarian Official Gazette of March* 8-21, 1911.)

ART. 1.—There shall be full and complete freedom of commerce and navigation between the kingdom of Bulgaria and the Ottoman Empire. Subjects of one of the contracting parties may, on compliance with the local laws and regulations, travel and settle freely in the territories of the other contracting party. Subjects of one of the high contracting parties, who are established or temporarily reside in the territories of the other, shall enjoy in the exercise of their commerce, profession, trade or industry, the same rights as natives and will not be liable to charges, duties or taxes, of any kind whatever, other or higher than those imposed on natives.

The foregoing provisions shall not apply to apothecaries, brokers, innkeepers, stock-brokers, peddlers, and other persons hawking goods for the purpose of trade.

ART. 2.—Products of Bulgarian origin or manufacture imported into Turkey, and products of Ottoman origin or manufacture imported into Bulgaria shall respectively be subject—as to import, export or transit duties, re-exportation, transit, warehousing and Customs formalities—to the same treatment as products of the most-favoured nation, and shall not be liable to any additional Customs, Excise, or Octroi duty, whether local or otherwise, or to fresh accessory taxes other than those which now or may in future burden national products and goods of the most-favoured nation.

The above provision does not extend to tobacco produced in the Ottoman Empire which at the time of export to Bulgaria shall continue to be liable to the export duty called "reftisch."

On the other hand, Ottoman goods enumerated in the statement below shall pay the following Customs duties on entering Bulgaria:

No. in the General Bulgarian Tariff.	Articles.	Rates of Duty per 100 kil. Frs.	cts.
ex 32	Fish, salted:		
	1. *Lakerda*	30	00
	2. *Palamidés*, mackerel, *rhamsie*, *colocoudia*, *stavridia* and *sardelia*	8	00
43	Chick peas, roasted, "*Lebléb*i"	4	00
58	Figs:		
	(*a*) In boxes and white cloth bags, weighing 10 kilogs. or less	8	00
	(*b*) In rolls and in sacks	4	00
59	Dates of all kinds	7	00
60	Fresh grapes for making wine or for the table	7	50
82*a*	Olives, common, salted	4	00
ex 83	Sesame	4	00
111	Rahat-loucoum	4	00

Note.—In order that rahat-loucoum may be admitted at the reduced rate of 4 francs, it must be presented in small pieces ready for sale.

No. in the General Bulgarian Tariff.	Articles.	Rates of Duty per 100 kil. Frs.	cts.
	Powdered sugar may be employed in a proportion not exceeding 5% of the aggregate weight of the loucoum and the powdered sugar; all sugar in excess of this proportion will be dutiable as sugar.		
112	Halva of all kinds	3	00
ex 117	"*Pekmez*" of grapes without added sugar or alcohol	8	00
ex 131*a*	Soap for laundry purposes, not containing more than 2% of mineral materials such as talc, silicates of sodium and potassium (soluble glass), carbonate of lime &c.	10	00
358*a*	Cotton yarn called "Soulan" unbleached and undyed, up to No. 14 English inclusive	20	00

PROHIBITION.

The exportation of horses, mares and mules is prohibited until further notice. (*Order of the Bulgarian Minister of Finance, July*, 1903.)

DENMARK

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MONEY, WEIGHTS AND MEASURES.

The monetary unit in Denmark is the *Krone*=100 *ore*=1s. 1½d. As to weights and measures this Country has adopted the metrical system. The commercial language is Danish, but German is frequently used in correspondence.

CUSTOMS TARIFF.

(In force January 1st, 1909.)

§ 1.

Import duty according to the following tariff is to be paid on all goods which are imported into the country to remain there, so far as they are not expressly mentioned therein or in the subsequent § 2 as being exempt from duty.

In the tare rates the following abbreviations have been used :—

C.=In casks. B.=In boxes.
Ca.=In cases. Ba.=In baskets.

Nos.	Goods.	Duty. Kr.	Öre.
1.	Waste of all kinds, not elsewhere specially mentioned, including: ashes, even if steeped in lye; lees; manure, natural and prepared; rags, shreds and flock; crushed glass; broken pieces of glass, pottery and the like; waste of silk and other yarns; cloth list; old cordage, cut, and oakum; paper cuttings and other waste paper; sponge waste, india-rubber waste, fit only for re-manufacture; castor meal, the waste product from the pressing out of castor oil	Free.	
	Alum, all kinds. See "Druggists' goods."		
	Druggists' goods and chemical preparations:		
2.	Liquorice juice, with or without addition of other material: In blocks or in sticks, weighing at least 5 kilos. per 100 sticks ....kilo.	0	15
	Credit warehousing: Entries, 150 kilos.; withdrawals, 25 kilos.		
	Other kinds, dutiable as "Edible goods."		
3.	All metalloids and sulphides except sodium sulphide; hydrochloric acid, nitric acid, phosphoric acid and prussic acid, also combinations of these acids, and of sulphuric, acetic and sulphurous acid with baryta, lead, iron, calcium, copper, chromium, aluminium, nickel, zinc, potassium, sodium and ammonia, with the exception of sulphite of sodium and potassium; also hydrosulphites, silicates, chlorates, chromates, carbonates, nitrites, stannates and tartrates of potassium and sodium; potassium and sodium hydrate; borate of lime, chloride of lime, chloride of potassium, chloride of soda; lead ashes, oxide of lead, peroxide of lead, peroxide of hydrogen, aluminate of soda, pink salt, oxide of tin, chloride of tin, chlorate of tin, magnesium chloride, calcium carbide, gas-water (impure ammoniacal water) and glycerine; solutions of these materials and of those mentioned under No. 5, as well as mixtures thereof with other duty-free goods—all, so far as not specially provided for in the tariff	Free.	
4.	Sulphuric acid ....kilo.	0	01
	Tare.—In glass receptacles: In 1 coarse basket, 10%; In 2 coarse baskets, 15%		
5.	Sodium sulphide; sulphites and hyposulphites of potassium and sodium ....kilo.	0	02
6.	All other chemicals and chemical preparations and other druggists' goods; all compressed and concentrated gases in a solid or liquid condition—all so far as not specially provided for in the tariff ....kilo.	0	10
	Note.—The duty on the importation of vegetable drugs, if ground or cut up, is to be increased by 10%.		
	Ashes. See under "Waste."		
	Bast and fibre of the cocoa-nut, of roots and the like, raw or prepared, but otherwise unmanufactured. See under "Trees, bushes and plants."		
	Bones and teeth, also hoofs, horns, etc.:		
	Pulverized charcoal thereof (boneblack), as "Colouring matters."		
	Other kinds:		
7.	Raw, parings, whole, crushed or pulverized, also if burnt but not pulverized; plates, sheets and other pieces roughly shaped for further manufacture; whalebone simply cut; filaments of fishbone	Free.	
	Manufactures:		
	Umbrellas and parasols. See Nos. 219 and 220.		
	Others. See "Fancy goods."		
	Honeycombs. See under "Animals."		
	Blacking and other black polish for leather, also wax for boots. See under "Colouring matters" and "Wax."		
	Bleaching powder, or chloride of lime. See "Druggists' goods."		
	Artificial flowers, as well as parts artificial flowers:		
8.	Artificial flowers, leaves, and other parts of plants, made of feathers, hair or textile goods ....kilo.	10	00
	(Under this heading there are also included so-called fancy flowers, manufactured of the materials named, as well as imitations of birds, insects and similar objects, for decorating hats, clothing, etc.)		
	Tare.—According to investigation.		
	Credit warehousing: Entries, 5 kilos.; Withdrawals, 0·5 kilos.		
	Other, including natural flowers prepared artistically, as "Fancy goods."		
	Lead pencils, red and other chalk pencils. See under "Colouring matters."		
9.	Ink and ink powder....kilo.	0	10
	Printers' ink and all other kinds of ink for impressions. See under "Colouring matters."		
	Cotton. See under "Trees, bushes, etc."		
	Books, periodicals and music. See under "Paper."		
	Brushmakers' wares, such as brooms, brushes, bottle-cleaners and the like, of hair, vegetable fibres, filaments of fishbone, rice-straw, reeds, metal wire, etc.:		
10.	In combination with iron only; or in combination with wood as well as iron, when the wood is not varnished, lacquered, polished, or provided with pressed or other ornaments or the like; or in combination with wood only, provided the wood has not undergone any of the above-named processes....kilo.	0	20
	Tare.—According to investigation.		
	Other, as "Fancy goods."		
11.	Celluloid and other imitations of horn, bone, wood, tortoise-shell, &c., *e.g.*, so-called xylolite, uralite, galalite and the like, so far as not specially tariffed:		
	Rods, blocks, sheets, tubes, and similar materials for further manufacture	Free.	
	Other, as "Fancy goods."		
12.	Chicory roots and other roasted roots, etc., used for coffee substitutes ....kilo.	0	04
	(Chicory and other coffee substitutes. See "Coffee.")		
	Dextrine. See "Druggists' goods."		
	Turners' wares. "See Fancy goods," "Umbrellas and parasols," and "Timber and wood."		
	Beverages:		
13.	Mineral water ....kilo.	0	06
	Tare.—In glass receptacles or jugs: C. or Ca., 12%; Ba., 6% For other exterior packing: according to investigation.		
14.	Other	Free.	
15.	Milk and cream	,,	
	(If in hermetically sealed vessels, as "Edible goods, in hermetically sealed vessels.")		
	Beer, mead, and malt extract beer:		
16.	In glass bottles, flasks, and jugs ....kilo.	0	33
	Tare.—C. or Ca., 12%; Ba., 6% For other exterior packing: according to investigation.		
17.	In other receptacles ....kilo.	0	27
	Tare.—C., 50%		
	(Malt extract. See "Edible Goods.")		
	Wine and liquid lees of wine, cider and must; raisin and other fruit wine; liquid fruit juice without the addition of spirit or sugar, or containing not more spirit or sugar than is necessary for their preservation; lemonade:		
18.	In glass bottles, flasks, and jugs of the capacity of two litres or less ....litre	0	80
19.	In other receptacles ....kilo.	0	25
	Tare.—C., 15% Credit warehousing: Grape wine in cask: Entries ....150 kilos. Withdrawals ....15 ,,		
	Vinous liquids containing more than 26% of alcohol are dutiable as "Spirits."		
	All spirituous liquors, not elsewhere specially mentioned:		
20.	In glass bottles, flasks and jugs of the capacity of two litres or less ....litre	1	10
	In other receptacles:		
21.	Ordinary brandy, whether containing fusel oil or not, and "Akvavit," if the amount of alcohol contained can be ascertained from the weight of the liquid, provided these articles have an alcoholic strength of 47% or less ....litre	0	23
	Note.—Only such spirit is included under this No. as does not contain more than 47% of alcohol according to Tralle's alcoholometer, and to which cumin, oil of cumin, or other ingredients have been added in such quantities that it does not appear possible that it could be used to blend wine, fruit wine or cider, or to be mixed with spirituous beverages, such as rum, cognac, whisky, arrack, gin, liqueurs, punch extracts, Swedish "Banks," etc., or to be used in the manufacture of the articles named.		
22.	Other; of 50% strength or less, according to Tralle's alcoholometer ....litre	0	45.5
	Four years after the Law comes into operation the duty is to be increased to 51·5 öre per litre.		
	Spirit of a greater strength than 50% is converted, after ascertaining the quantity and percentage, into spirit of 50% strength.		
	If it is found that goods have sugar or other substances added, so that the strength is not cor-		

Nos.	Goods.	Duty. Kr. öre.
	rectly given by the alcoholometer (*e.g.*, liqueurs, punch extract and the like), they pay duty as spirits of 100% strength.	
	Note to Nos. 21 and 22:	
	Credit for warehousing: Spirit in casks:	
	Entries .....160 litres	
	Withdrawals (but not for export abroad or removal to a duty-free place) .....160 litres	
	Animals, including parts of animals and animal products, not specially tariffed:	
	In hermetically sealed receptacles, see "Edible goods."	
23.	Turtles, edible, and flesh of turtles .....kilo.	1 00
24.	Game, dead..... ,,	0 20
25.	Oysters, fresh..... ,,	0 30
	Tare.—C., 20%	
26.	Oysters and shellfish, pickled or otherwise prepared, also caviar ..... kilo.	0 40
27.	Spiced anchovies, sprats and other fish similarly prepared; sardines, salmon or trout, dried, smoked, salted, pickled in brine or otherwise prepared ..... kilo.	0 20
28.	All other animals, living or dead, prepared or not, also parts of animals, not specially tariffed, such as meat, fat, lard, bacon, liver, intestines, blood, etc., and unmanufactured animal products, *e.g.*, honey combs, ants' eggs, shells, coral, mother of pearl etc	Free.
	Vinegar: Perfumed, see Perfumery."	
29.	Other: In glass bottles, flasks, or jugs .....kilo.	0 15
	Tare.—C. or Ca., 12 %; Ba., 6 %	
	For other exterior packing:	
	According to investigation.	
	In other receptacles:	
30.	Not exceeding a strength of 10% of acid ..... ,,	0 04
	Tare.—See after No. 31.	
31.	Exceeding 10% of acid; also acetic acid, in liquid or solid form .....kilo.	0 20
	Tare (Nos. 30 and 31):	
	Vinegar or liquid acetic acid, C., 25%	
	Extracts and essences:	
	Perfumed, and all essences for toilet use, see "Perfumery."	
	Other:	
32.	Spirituous or etheric, not specially mentioned, and extracts and essences for adding to wine and spirits kilo.	1 00
	Tare.—In glass receptacles or jugs: C. or Ca., 12%; Ba., 6 %	
	For other exterior packing: according to investigation.	
33.	Other, so far as they do not fall under any other No. of the tariff	Free.
	Ore, see "Earth and clay."	
	Colouring matters, paints, dye extracts, varnish and Indian ink, plumbago, etc.:	
34.	Dye-wood and bark, leaves, flowers, berries, seeds, fruits, roots, stalks, herbs and the like for dyeing, whether whole, crushed, ground, or treated in a similar manner; catechu and gallnuts	,,
35.	Gold, silver and bronze powder; crayon paints; all paints in paint boxes, or in cups, small boxes, glasses, dishes or tubes, or similar packages used in retail sale, also shaped pieces for paint boxes or the like; all kinds of varnish or polish: all kinds of painters' goods ground in oil or varnish or prepared therewith, as well as colour pastes produced in other ways, except annatto, orchil and cudbear; chalk and charcoal for drawing; common lead and coloured pencils, and Indian ink; black polishing and other leather blacking in packages of not more than 1 kilo. gross, if the receptacle is a manufacture of sheet metal, the duty on which is 20 öre per kilo. or more; printers' ink of all kinds except black .....kilo.	0 20
	Tare.—See after No. 36.	
36.	Indigo, natural and artificial, and extracts of indigo or dye-woods (logwood extract and the like); printers' ink, black, black polishing and other leather blacking in other packages than those named above .....kilo.	0 08
	Tare (Nos. 35 and 36):	
	Varnish or polish:	
	In glass receptacles or jars: C. or Ca., 12%; Ba., 6%	
	Painters' goods ground in oil: C., 12%	
	In metal receptacles, 8%	
	Indigo:	
	In cases entirely of teak or other heavy, non-European wood, with wrapper of gunny or canvas, with or without hoops or the like, 28%; without such wrapper, 26%. In seroons of skin, with mat, canvas or similar wrapper, 12%	
	Credit warehousing: Indigo:	
	Entries, 100 kilos.; Withdrawals, 25 kilos.	
37.	Blue and green colours other than those named above, all earth colours, lampblack, also mordant and all kinds of putty .....kilo.	0 03
	Tare.—See after No. 38.	
38.	"Mica," a white, sparkling, greasy powder, known as "mica," used for impressing silver decorations on wall paper, classified as a silver colour; and other colours and painters' goods .....kilo.	0 01
	Tare (Nos. 37 and 38):	
	Lampblack and other soot colours: C. or Ca., 25%	
	Other colours and painters' goods: C. or Ca., 10%	
	Credit warehousing: White lead, zinc white, lithopone and red lead.	
	Entries, 150 kilos.: Withdrawals, 50 kilos.	
	Fat and grease, see "Animals."	
	Feathers and down:	
	For decoration, including stuffed or prepared birds for decoration—dutiable as "Artificial flowers," which see.	
39.	All other kinds .....kilo.	0 20
	Tare.—In canvas packing, 4%	
	Plaited goods, see under "Textile goods" and "Timber and wood."	
40.	Fodder, capable of being used only as such	Free.
	Boots and shoes:	
	With uppers of wool, or containing silk, see under "Textile goods," (c.) and (d.)	
	Other: In combination with leather soles, as boots and shoes of "Skins and Hides."	
	Other, see the groups of articles under which the materials are included.	
	Fruits:	
	Fruits in hermetically sealed vessels, see "Edible goods."	
	Liquid fruit juice, without addition of spirit or sugar, or containing no more spirit or sugar than is necessary for their preservation, dutiable as "Wine," see "Beverages."	
41.	All fruits and fruit marmalades preserved in syrup, spirit or oil; fruit syrup, jams, candied fruit and peel; preserves or pickles in glass jars closed by means of a metal screw cover with a cardboard ring inserted between the cover and the rim, this method of closing not being hermetical .....kilo.	0 24
	Tare.—Succades or candied orange peel: B., 16%; B. packed in Ca., 22%	
42.	Dried figs, dates, currants, raisins, cherries, whortleberries, plums, prunes, dried orange peel, as well as all dried fruit not specially mentioned .....kilo.	0 04
	Tare.—Figs, C. or Ca., 14%; Dates, C. or Ca., 12%	
	Currants, raisins, C., 14%	
	Dried plums and prunes, C., 10%	
	Credit warehousing:	
	Figs, dates, currants, raisins, dried plums and prunes, dried apricots, dried apples:	
	Entries, 150 kilos.; Withdrawals, 50 kilos.	
43.	Edible shell fruit, not elsewhere tariffed, whether peeled or not, or grated or similarly treated, including ground-nut kernels and cocoanut kernels; all salted fruits and all fruits pickled or preserved in vinegar, mustard or water only, or in some way not previously mentioned; fruit jams, without addition; raw tamarinds and tamarinds preserved in sugar or molasses .....kilo.	0 05
	Credit warehousing:	
	Ground-nut kernels, cocoanut kernels:	
	Entries, 150 kilos.; Withdrawals, 50 kilos.	
44.	Oranges and orange peel, all kinds..... ,,	0 06.5
	Tare.—Oranges not dried, Ca., 20%	
	Credit warehousing:	
	Oranges, not dried:	
	Entries, 150 kilos.; Withdrawals, 50 kilos.	
45.	Almonds, also apricot and peach kernels ..... ,,	0 20
	Tare.—See after No. 47.	
	Credit warehousing:	
	Almonds, apricot kernels, peach kernels:	
	Entries: 150 kilos.; Withdrawals, 50 kilos.	
46.	Grapes..... ,,	0 25
	Tare.—See after No. 47.	
47.	All fruits, fresh or dried, in fancy packing; chestnuts proper; pistachio kernels; pineapples, melons, peaches and apricots .....kilo.	0 35
	Tare (Nos. 45-7):	
	Chestnuts, almonds, apricot and peach kernels, C. or Ca., 12%	
	Grapes in barrels, cases or jars, if they are also packed in cork or sawdust, 35%	
48.	Palmnuts, cocoanuts and ground-nuts, as well as other fruit for expressing oil	Free.
49.	Carob beans, fresh or dried; all other edible fruits of trees and bushes, so far as they do not fall under any other number of the tariff .....kilo.	0 01
	Tare.—Ba., 12%	
50.	Seeds, which do not fall under any other number of the tariff, especially yellow mustard, rape, and all other seeds for expressing oil	Free
51.	Fancy goods, jewellery, and small wares, not specially tariffed; also manufactures of bone, celluloid, ivory and other teeth, fish bones, gelatine and isinglass, horn, india-rubber and guttapercha, meerschaum (real or imitation), shells, nuts, mother-of-pearl, porcupine quills, amber, tortoise-shell, coal and the like, so far as they are not expressly named under other headings; manufactures of these materials in combination with others; all kinds of beads and manufactures of coral; also all goods referred to under various headings of the tariff as being dutiable under this number, as well as similar small articles, composed of different materials .....kilo.	0 70
	Tare: Fancy goods or small wares:	
	In cardboard or wooden boxes which are not generally sold with the goods in the retail trade, 20%	
	Other: according to investigation.	
52.	Tanning materials and tanning extracts	Free.
	Glass: In sheets or panes:	
53.	Silvered, ground or not .....kilo.	0 70
	(Including weight of frames of mirrors.)	
	Tare.—See after No. 56.	
	Not silvered:	
54.	Ground and brightly polished on both sides (transparent), also ground, but only brightly polished on one side (opaque) .....kilo.	0 55
	Tare.—See after No. 56.	
55.	Ground with dull surface, not polished (opaque) ..kilo.	0 30
	Tare.—See after No. 56.	
56.	Rough, unground mirror-glass, of a thickness of at least 12 millim., if the piece contains more than 0.75 sq. metres .....kilo.	0 20
	Tare (Nos. 53 to 56):	
	If the piece contains more than 1.70 sq. metres, Ca., 25%; Otherwise, Ca., 20%.	
	Credit warehousing:	
	Entries, 150 kilos.; Withdrawals, 50 kilos.	
57.	Other unground glass, also glass with dull surface, produced by etching, sand-blast, or other process ..kilo.	0 06
	(Framed panes are dutiable as the frames.)	

Nos.	Goods.	Duty. Kr.	Duty. öre.
	Tare: Rough unground glass: If the piece contains over 1.70 sq. metres, Ca., 25%. Otherwise, Ca., 20%; Other, Ca., 14%.		
	Credit warehousing: Entries, 150 kilos.; Withdrawals, 50 kilos.		
*58.	Milk pans and bath-pans; glass roofing tiles; hollow glassware for builders' use; lenses for deck-lights and cellars, all without reference to colour; also common bottles, flasks and the like, so far as they do not fall under No. 59. ....kilo.	0	04
*59.	Uncoloured or semi-white common bottles, so far as they do not come under No. 60 ....kilo.	0	06
	Note.—The provisions in Nos. 58 & 59 for common bottles apply only to bottles of which the capacity calculated to the top of the bottle is at least 150 cubic centimetres		
*60.	Bottles of the kinds mentioned under Nos. 58 and 59, if they are provided with fittings or fastenings of metal or other material or with marks of firms produced by etching or sand-blast and are not otherwise ground than at the edges or bottom: other glass recipients, such as medicine, scent, and similar bottles and glasses, and pickle glasses and the like; all these articles, so far as they are uncoloured and without reference to the question whether they are provided or not with such fittings or fastenings, marks of firms or grinding, as described above....kilo.	0	12
*61.	Articles of the various kinds mentioned in No. 60, uncoloured; also syphons; store bottles for chemists' shops; uncoloured, pressed glassware; hollow glassware, blown, smooth, uncoloured; lamp shades of opal glass; all kinds of lamp glass; also all these articles if they are furnished with fittings or fastenings of metal or other materials, or with marks of firms produced by etching or sand-blast, and are not otherwise ground than at the edges or bottom; this number includes colourless glass bottles, whose height, including neck, is 13½ cm. and diameter at the base 3½ cm., used as sample bottles for whisky, &c. ....kilo.	0	20
	Credit warehousing: Articles of glass not in combination with metal or other materials: Entries, 150 kilos.; Withdrawals, 50 kilos.		
	Other glass wares: In combination with metal (except lanterns, lamps and parts of lamps, which are dutiable according to their chief material); imitation gems of polished glass; all kinds of glass buttons and beads, dutiable as "Fancy goods."		
62.	All other ....kilo.	0	28
	Tare.—Glassware included under Nos. 58 to 62: Stills and retorts, lamp glass, lamp shades, Ca., 35%. Glass roofing tiles, lens glass, glass flag stones, Ca., 16%. Bottles and other glass receptacles for packing purposes, C. or Ca., 25%.; Ba. 20%. Other hollow glass ware, C. or Ca., 32%.; Ba., 22%. Other: According to investigation.		
	Credit warehousing: Articles of glass not in combination with metal or other material: Entries, 150 kilos.; Withdrawals, 50 kilos.		
63.	Incandescent mantles for lighting, if annealed ....*ad val.*	15%	
	Gums and resins:		
	Indiarubber, guttapercha and the like:		
64.	Boots and shoes, cycle and other tyre covers and hose-pipes in combination with textile materials....kilo.	0	50
	Tare.—According to investigation		
	Ribbons, blocks edgings, sheets and discs, with or without perforations, belts, rings, tubes, hose, cords, strings, bars, rolls, mats, carpets, horse-shoes, corks, soles, springs and buffers for vehicles, and other similar simple manufactures:		
65.	In combination with textile materials or with other dutiable materials and not elsewhere tariffed..kilo.	0	16
	Tare.—According to investigation.		
66.	Otherwise	Free.	
	Other manufactures, as "Fancy goods."		
67.	Solutions of acacia, cherry and similar gums, or of gum tragacanth ....kilo.	0	10
68.	Other gums and resins, liquid or in solution; sealing wax ....kilo.	0	20
69.	All other resin and gum, and natural balsams; galipot and turpentine; so-called gum substitute; pitch; tar, vegetable and mineral; natural and artificial asphalt; preparations and rough manufactures of asphalt or resin, mixed with cement, shavings, or similar duty-free materials, *e.g.*, paving tiles, ornaments, fire-lighting materials, etc., provided they are not elsewhere tariffed	Free.	
70.	Yeast of all kinds....kilo.	0	16
	Tare.—In canvas packing, 3%.		
	Hair, all kinds:		
71.	In the rough or prepared, but otherwise unmanufactured, including curled horse hair	Free.	
	Manufactures: Flowers, see "Artificial flowers." Brushmakers' wares, see No. 10. Other kinds, see "Textile goods."		
	Straw and chaff, see under "Trees, etc."		
	Hemp, heckled or not, and tow, jute, Manilla hemp, East India grass, and similar vegetable textile materials not specially mentioned, see under "Trees, etc."		
	Hats, hatshapes and caps—dutiable according to material. See the groups of articles in question.		
	Horticultural and agricultural produce, see under "Corn, etc."		
	Horns and hoofs, see under "Bone, etc."		

* Tare.—See after No. 62.

Nos.	Goods.	Duty. Kr.	Duty. öre.
72.	Hops and hop extracts ....kilo.	0	30
	Tare.—Hops: In canvas, 4%; In iron cylinders, 30%.		
	Credit warehousing: Hops: Entries, 150 kilos.; Withdrawals, 25 kilos.		
	Flax, heckled or not, and tow of flax, see under "Trees, etc."		
	Instruments:		
73.	Musical instruments with keyboards....*ad val.*	10%	
	Note.—Grand and ordinary pianos are included under the preceding number, even if separate parts, such as keyboard or mechanism, are wanting when imported.		
74.	All other musical instruments: astronomical, surgical, mathematical, nautical, optical, physical and similar instruments ....kilo.	0	70
	Tare.—According to investigation.		
	Note.—Parts of instruments pay duty according to their nature; gas and water meters as manufactures of the material of which they consist.		
75.	Ice, raw	Free.	
	Insulating materials, see under "Engine packing."		
	Earth and clay, also stone and all minerals not separately tariffed:		
76.	Stone of all kinds, not wrought, or only smoothed, hewn or sawn into blocks, sheets, flag stones and the like, such as stones for pavements and borders, edge stones, and similar stones for paving courtyards or making roads, stones for stairs and other kinds of stone for building, stone pillars for mooring vessels, corner stones and stones for monuments, also slate stone, and hewn or polished limestone—all so far as they do not fall under No. 77 or 78; also millstones and grindstones; stones for lithography, with drawings or not; writing and arithmetical slates, even if having wooden frames, and slate pencils, even if set in wood or covered with paper	,,	
	Precious and semi-precious stones, polished; finer productions of engravers, sculptors, hewers, and lapidaries, such as signets, clock cases, centre ornaments, vases, lamps, candelabra, inkstands, paperweights, bound slate tablets for writing or calculating, dominoes, mosaic knick-knacks, and similar articles of stone or artificial stone-paste—dutiable as "Fancy goods."		
	Other manufactures:		
77.	Sculptors' or stone cutters' work, ground or polished, unless mentioned below ....kilo.	0	02
78.	Other, including limestone, polished or not, and other unpolished stone, if profiled or provided with hewn inscriptions or decorations....kilo.	0	00.3
	Earth and clay, ores and minerals in their natural conditions, also these materials and stone, crushed, ground, pulverized, washed, coloured or calcined, as well as artificial kaolin, cement, gypsum, chalk, lime, pyrites, emery, manganese, graphite, asbestos, calcareous spar, dolomite, etc.—all so far as they do not from their nature fall under "Colouring matters" or any other number of the tariff:		
79.	Washed chalk ....kilo.	0	00.5
	Tare.—C. or Ca., 10%.		
80.	Other kinds	Free.	
	Manufactures of the foregoing:		
	a. Porcelain and biscuit:		
	In combination with metal (with the exception of lamps and parts of lamps, which are dutiable according to their principal material), as well as all kinds of buttons—dutiable as "Fancy goods."		
	Other:		
81.	With real or imitation gilding or silvering; of several colours or having ornaments of several colours ....kilo.	0	65
	Tare.—According to investigation.		
82.	Other kinds .... ,,	0	32
	Tare.—According to investigation.		
	Credit warehousing: Porcelain (with the exception of lamps and parts of lamps): Entries, 150 kilos.; Withdrawals, 50 kilos.		
	b. All other manufactures, not specially tariffed:		
	Cleaning and polishing substances with the addition of fatty matter, volatile oil, etc., whether solid, liquid, or in the form of a paste:		
83.	In packages of not more than 1 kilo. gross, if the receptacle is a manufacture of sheet metal, the duty on which is 20 öre per kilo. or more ..kilo.	0	20
84.	Other .... ,,	0	04
85.	Bricks, roofing tiles, ornamental stones, moulded bricks, and finer façade stones, whether glazed or not; all kinds of fire bricks; all kinds of pipes or parts of conduits; all kinds of flagstones except those mentioned in No. 86; guttering bottoms, manger stones, and similar stones; retorts and crucibles	Free.	
86.	Simple manufactures, shapes or castings, other than those mentioned above; common pottery; finer ornaments for builders' use; stoves, chimney pieces and the like, also slabs, ornaments and other decorations for such goods....kilo.	0	04
	Tare.—Common pottery: C. or Ca., 35%; Ba., 25%.		
	Other manufactures:		
87.	All articles not above-mentioned which have real or imitation gilding or silvering ....kilo.	0	32
	Tare.—According to investigation.		
88.	Other kinds....kilo.	0	12.5
	Tare.—Stoneware and faïence: C. or Ca., 35%; Ba., 25%. Clay (smoking) pipes: Ca., 35%. Other articles: According to investigation.		
	Credit warehousing: Stoneware and faïence: Entries, 150 kilos.; Withdrawals, 50 kilos.		

Nos.	Goods.	Duty. Kr.	öre.
	Coffee and coffee substitutes :		
89.	Coffee, raw.....kilo.	0	17
	Tare.—In cylindrical chip barrels, 9% ; Casks, 12%. In cotton, jute, or canvas packing : Single, 1½% ; Double, 2½%. Credit warehousing : Entries, 150 kilos. ; Withdrawals, 50 kilos.		
90.	Coffee, roasted, ground or not ; coffee extract.....kilo.	0	20.7
	Tare.—See after No. 91.		
	Chicory and all other kinds of roasted coffee substitutes :		
91.	If declared and found to contain no admixture of roasted coffee.....kilo.	0	10
	Otherwise : Dutiable as roasted coffee. Tare (Nos. 90 and 91).—C. or Ca., 10%.		
	Cakes and confectionery, see "Edible goods."		
92.	Cocoa : Cocoa beans, raw ; cocoa husks, pulverized or not, raw or roasted.....kilo.	0	12
	Tare.—Raw beans, C. or Ca., 12%. Credit warehousing : Raw beans : Entries, 150 kilos. ; Withdrawals, 50 kilos.		
	Note.—In cases of importation of roasted cocoa beans in the shell, the above duty is increased by 25%.		
93.	Cocoa powder ; cocoa in the form of cakes, blocks, and the like ; cocoa beans, roasted and cleaned .....kilo.	0	22
94.	Chocolate for cooking, in cakes, blocks, and the like.. ,,	0	18
	Other preparations of cocoa, as "Edible goods : Cakes, etc.," which see.		
	Teasels, see under "Trees, bushes, and plants."		
	Clothing, see the group of articles under which the material is included.		
	Cork, see under "Timber and wood."		
	Corn and farinaceous produce, as well as other horticultural and agricultural produce, not specially mentioned : In hermetically sealed vessels, as "Edible goods." Salted or pickled horticultural and agricultural produce, dutiable as salted or pickled fruits.		
95.	Other kinds, whether ground or not, and manufactures thereof not specially tariffed	Free.	
	Gunpowder and similar explosives, such as gun-cotton, dynamite, nitro-glycerine, etc., also fireworks, caps, cartridge cases with detonating charge, and similar manufactures, miners' fuse, friction tinder, fuses, and all kinds of friction matches :		
96.	Friction matches, all kinds.....kilo.	0	25
97.	Other kinds..... ,,	0	20
	Spices and similar goods :		
98.	Cardamoms ; mace and nutmegs ; saffron, vanilla and vanilline .....kilo.	3	00
	Tare.—In cases entirely of teak or other heavy non-European wood : Cardamoms, 28% ; Mace, 25% ; Nutmegs, C. or Ca., 12%. Credit warehousing : Cardamoms, mace, nutmegs : Entries, 50 kilos. ; Withdrawals, 2 kilos.		
99.	Cinnamon, genuine or not ; capers ; curry powder ; cloves and clove stalks ; mustard, ground or prepared.....kilo.	0	30
	Tare.—Cinnamon, Ca., 20%. Cloves : C. or Ca., 12% ; In thick seroons of rush, 10%. Credit warehousing : Cinnamon, genuine or not ; Cloves : Entries, 50 kilos. ; Withdrawals, 12 kilos.		
100.	Other spices, aromatic herbs and the like, not specially tariffed, *e.g.*, allspice, anise, fennel, ginger (not preserved), caraway, coriander, dried bay leaves, grains of paradise, pepper, mustard seed (except yellow)....kilo.	0	12
	Tare.—Ginger, C., 12%.		
	Note.—Carraway ("*spidskommen*"), bay and similar seeds and herbs, etc., for chemists, are dutiable as "Druggists' goods" ; fresh bay leaves, as leaves (under "Trees, bushes, and plants").		
	Credit warehousing : Carraway : Entries, 150 kilos. ; Withdrawals, 50 kilos. Allspice, anise, ginger, coriander, dried bay leaves, pepper, mustard seed : Entries, 50 kilos. ; Withdrawals, 12 kilos.		
	Note to Nos. 98, 99, and 100.—When spices, etc. are imported ground, the duty is increased 10%, so far as is not provided otherwise above.		
	Coal : Bone-black (see "Bones") ; charcoal for drawing (see "Colouring matters"). Wood charcoal and peat charcoal : Pulverized, as "Colouring matters."		
101.	Other	Free.	
	Coal, coke and cinders, and other combustibles consisting in part thereof :		
102.	Coal .....100 kilos.	0	03
	Credit warehousing : Entries, 15,000 kilos. ; Withdrawals, 3,000 kilos.		
103.	Other .....100 kilos.	0	05
	Credit warehousing : Coke and cinders : Entries, 15,000 kilos. ; Withdrawals, 3,000 kilos.		
	Notes to Nos. 102 and 103.—The weight may be determined in accordance with rules to be laid down by the Customs Administration. Four years after the Law comes into operation duty will cease to be levied on the goods dealt with in Nos. 102 and 103.		
	Manufactures thereof, or of plastic charcoal : If of the nature of fancy goods—dutiable as "Fancy goods."		
104.	Other.....kilo.	0	02
	Meat and bacon, see under "Animals."		
	Sealing-wax, see under "Gums and resins."		
105.	Toys ..... ,,	0	70
	Note.—Toys of a single material may, at the desire of the importer, be charged with duty as manufactures of that material. If toys dutiable at different rates are mixed together in internal boxes or packages, the whole assortment is dutiable at the highest rate applicable.		
	Tare.—Toys in cardboard or wooden boxes, which are not as a rule sold with the goods in the retail trade, 20%. Otherwise : According to investigation.		
	Glue, including gelatine and isinglass :		
106.	Liquid or solid, all kinds, so far as not specially tariffed.....kilo.	0	10
	Tare.—Glue : Ba., 10%.		
	Manufactures—dutiable as "Fancy goods."		
	Candles, see under "Tallow" and "Wax."		
	Mattresses ; bedclothes stuffed or upholstered ; quilts ; upholstered furniture or upholstered parts of furniture ; carriage-cushions, upholstered sofa-cushions, footstools, and the like :		
107.	If any part is made of metal or wood.....kilo.	0	30
	Tare.—According to investigation.		
108.	Other kinds pay duty as the covering material with a reduction of 60%, but in no case less than the duty on the stuffing.		
109.	Paintings, and all kinds of drawings by hand, unframed	Free.	
	Note.—If framed, they pay duty as the frames.		
	Textile goods of vegetable or animal materials, or of asbestos, spun, twisted, wound, fulled, woven, plaited, made into lace, knitted, netted, crocheted, or similarly worked :		
110.	Articles of clothing and parts thereof, finished or merely cut out :		
	(1.) Of other material than silk : If the lining, including also the sleeve lining, consists of silk or of material mixed with silk—as silk goods paying the lowest rate of duty, with a surtax of 25%. Without lining or with lining other than of silk, and if with silk trimming—as the chief material, with a surtax of 130% of the duty levied thereon.		
	(2.) Of silk or other materials—as the chief material, if not mentioned under (1.) : If in combination with materials paying higher rates of duty than the chief material—buttons and the like, button holes, edging, straps, (selvages) or stiffenings for buttons, and button holes being left out of account—with a surtax of 100%.		
	Otherwise : Blouse-waists and corsets of vegetable materials—with a surtax of 60%. Others—with a surtax of 50%.		
	The material of which the article principally consists is to be considered the chief material ; in cases of doubt as to which of two or more materials, paying different rates, constitutes the chief material, the material paying the highest rate is to form the basis for calculating the duty.		
	If the chief material falls under the heading of "Woollen goods, all other," it is in all cases to be considered as coming under No. 160, "Other kinds."		
	The following are exceptions to the preceding provisions :		
	1. No surtax is levied in the case of : (*a.*) Ready-made articles of clothing, crocheted or of knitted material, even if they are sewn or furnished with sewn bands, edging, or selvage of different material, or buttons ; and in the case of underclothing also, no account is taken of stiffening for buttons and button holes sewn on. (*b.*) Shawls and kerchiefs, sewn or not. (*c.*) Hats, bonnets and caps, but cf. 2 and 3. (*d.*) Boots and shoes, gloves, braces and garters.		
	2. On felt hats (of wool or other animal hair) with silk lining or with silk ribbon beneath the crown the duty is to be increased 10 öre each.		
	3. On hats, bonnets and caps, trimmed, a surtax of 50% only is charged.		
111.	Felt, impregnated with tarry materials, *e.g.*, for sheathing ships and covering roofs, as well as felt loosely pressed together for insulating and the like.....	Free.	
	Wax cloth, and textile goods, which have been tarred, puttied, lacquered or varnished ; or impregnated, coated or similarly treated with celluloid, gum (india-rubber), gutta-percha or oil ; or having sand, emery or the like strewn over them :		
	If the Customs Department can determine the nature of the textile material :		
112.	If the textile material consists of jute only ..kilo.	0	09
	Tare.—According to investigation.		
113.	If the textile material consists wholly or in part of silk .....kilo.	3	00
	Tare.—According to investigation. Other kinds—dutiable as the material.		
114.	In other cases..... ,,	0	70
	Tare.—According to investigation.		
	Yarns, thread, cordage, etc. :		
115.	Yarn of cocoanut fibre.....	Free.	
116.	Undyed sail yarn, pack thread, twine and the like, of other vegetable filaments, of more than 2 mm. in thickness, and all kinds of twisted rope and twisted cord of the materials named, of more than 5 mm. in thickness (cotton excepted in all cases) ; twisted cord of raw linen yarn, of more than 2 mm. in thickness ; as well as strings, cords and ropes of asbestos, sinews, gut, cow hair, pigs' bristles and the like .....kilo.	0	04
	All other yarn and thread—except that of silk or in combination with silk—and other twisted cords of vegetable materials, than those named above ; cordage		

Nos.	Goods.	Duty. Kr.	Duty. öre.
	of cotton, and twisted woollen cords of not more than 2 mm. in thickness:		
	Dyed, or in combination with glass, metallic wire, tinsel and the like:		
†117.	Of wool or other animal hair.....kilo.	0	30
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
†118.	Other kinds ..... ,,	0	25
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
†119.	Other: Of wool or other animal hair..... ,,	0	16
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
†120.	Of jute..... ,,	0	04
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
†121.	Of cotton ..... ,,	0	10
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
	Of other vegetable material:		
†122.	Polished sail yarn ..... ,,	0	12
	Credit warehousing: Entries, 50 kilos.: Withdrawals, 2 kilos.		
†123.	Other kinds: Of two or more threads ..... ,,	0	10
	Credit warehousing: Entries, 50 kilos.: Withdrawals, 2 kilos.		
124.	Of a single thread..... ,,	0	04
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
	Tare (Nos. 117-124): Yarn: In canvas, 3%; In canvas bales, fastened with iron hoops, 4%.		
125.	Yarns, thread, and cords of silk, twisted or not, or of silk in combination with other materials, of not more than 1 mm. in thickness.....kilo.	3	00
	Tare.—According to investigation.		
	Credit warehousing: Entries, 5 kilos.; Withdrawals, 0·5 kilos.		
	Other textile goods:		
	a. Of bast, rush, straw, leaf fibre and similar fibres, and the like, as well as of picked oakum:		
126.	Mats for packing	Free	
	Other coarse manufactures, such as: ordinary floor mats and carpets, baskets for fodder, bottle cases, coarse plaited work of rush, shoes of rush, sacks and the like, even if they are bound together by means of thread, wire, or yarn, but otherwise not in combination with other textile goods:		
*127.	Ordinary mats and carpets of cocoanut fibre.kilo.	0	08
*128.	Other kinds..... ,,	0	04
	Hats, bonnets and caps, and parts thereof:		
*129.	If of plaits sewn together ..... ,,	2	40
*130.	Other kinds ..... ,,	0	80
	Credit warehousing: Hats, bonnets and caps, not sewn: Entries, 25 kilos.: Withdrawals, 1 kilo.		
	Plaits, lace, edgings, ornamental lacework, and the like:		
*131.	In combination with other textile goods, except silk .....kilo.	0	60
	Credit warehousing: Plaits for hats, bonnets and caps: Entries, 25 kilos.; Withdrawals, 1 kilo.		
*132	In combination with silk .....kilo.	3	00
	Credit warehousing: Plaits for hats, bonnets, and caps: Entries, 10 kilos.; Withdrawals, 1 kilo.		
133.	Not in combination with other textile materials ..	Free.	
	Other kinds, even if in combination with other textile materials:		
*134.	Floor mats and carpets .....kilo.	0	22
135.	Other manufactures..... ,,	0	70
	b. Of other vegetable materials, such as cotton, flax, hemp, jute, Manilla hemp, East India grass and the like, also of asbestos:		
	(1.) Goods other than of cotton, raw, unbleached, not dyed:		
	Of jute only .....kilo.	0	05
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
	Other kinds:		
*137.	Goods so woven that the number of threads can be counted, and in which a square of 1 centim. contains less than 19 threads, halters and girths excepted .....kilo.	0	06
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
	Other goods, so far as they are not mentioned under (2) or (3):		
*138.	With woven patterns; round, plaited or woven lines and cord of 4 mm. or more in thickness; knitted tissue; halters or girths; fishing nets and finished fishing lines .....kilo.	0	19
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
*139.	Other kinds .....kilo.	0	10
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		

Note.—Under the preceding numbers are included only those goods which neither in the threads of which they consist, nor in the goods themselves, bear traces of having been subjected by being bleached, made up, etc., to any treatment whatever whereby the natural colour of the material has been altered.

† Tare.—See after No. 124.
* Tare.—According to investigation.

Nos.	Goods.	Duty. Kr.	Duty. öre.
*140.	(2) Goods of vegetable materials, except cotton, not completely bleached, not dyed, not having woven patterns, if they contain less than 32 threads in a square of 1 centim.; all kinds of canvas, and tarpaulin, multiple-woven, of flax or hemp; multiple-woven cotton canvas, provided 1 square metre weighs 0.5 kilos. or more; floor carpets and floor cloths, if their material or the method in which they are woven does not cause them to be included under No. 136 or 137.....kilo.	0	19
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
	Note.—By goods, not completely bleached, not dyed, are understood those which without presenting the character of having been completely bleached have evidently undergone some treatment by bleaching, making up, etc., whereby the natural colour of the material has been altered.		
	(3) Other goods:		
*141.	Cleaning cloth and cleaning cloths of cotton ..kilo.	0	30
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
142.	Fishing nets and finished fishing line, other than those mentioned above.....kilo.	0	10 plus 6% *ad val.*
*143.	Hats, caps and bonnets, and parts thereof, except of knitted tissue.....kilo.	2	40
	Open goods, having patterns, and ribbonmakers' and buttonmakers' goods—all these goods even if in combination with tinsel or metallic thread:		
*144.	Curtain tissues (so-called curtain nets and the like) .....kilo.	1	50
	Credit warehousing: Entries, 25 kilos.; Withdrawals, 2 kilos.		
*145.	Other kinds.. .....kilo.	2	00
	Credit warehousing: Entries, 25 kilos.; Withdrawals, 2 kilos.		
	Note.—As open goods having patterns are treated: bobbinet, tulle, and similar open-woven or knitted materials, lace, edging lace or the like, having patterns, as well as such even woven materials, in which an open interval of at least the thickness of one thread both in warp and woof can be distinguished in- or outside of a pattern woven in, sewn on or otherwise applied.		
	A material, partly open-woven and partly close-woven, having patterns, is to be considered as open.		
*146.	Woven like velvet; articles in combination with tinsel or metal wire, other than those mentioned under Nos. 144 and 145 .....kilo.	1	00
	Credit warehousing: Entries, 25 kilos.; Withdrawals, 2 kilos.		
*147.	Printed; knitted tissue and crochet work..... ,,	0	96
	Credit warehousing: Entries, 25 kilos.; Withdrawals, 2 kilos.		
*148.	Of several colours, if also having woven patterns ,,	0	90
	Credit warehousing: Entries, 25 kilos.; Withdrawals, 2 kilos.		
*149.	Of several colours, without woven patterns.... ,,	0	85
	Credit warehousing: Entries, 25 kilos.; Withdrawals, 2 kilos.		
*150.	Of one colour with patterns, also with woven patterns.....kilo.	0	80
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
*151.	Of one colour without patterns..... ,,	0	70
	Credit warehousing: Entries, 50 kilos; Withdrawals, 2 kilos.		
	All other goods:		
*152.	Unbleached, of cotton..... ,,	0	40
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
*153.	Other kinds, including wadding and braided wicks for lamps or candles, even if dyed ..kilo.	0	45
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
	Note.—Textile goods of vegetable materials are not considered coloured or dyed, if treated only with ordinary size or finishing, to which colouring material has not been added.		
	c. Of wool, or other animal hair:		
*154.	Of cowhair, or of cowhair in combination with wool or vegetable materials, if cowhair is the principal material, and felt, not dyed or woven—all so far as not mentioned below; manufactures of cloth list; carpets and floor cloth.....kilo.	0	50
	Credit warehousing: Entries, 50 kilos.; Withdrawals, 2 kilos.		
	Other goods:		
	Hats, caps and bonnets and parts thereof, except of knitted material:		
155.	Felt hats.....each	0	30
*156.	Other kinds.....kilo.	2	40
*157.	Open-woven goods of all kinds, having patterns, and ribbonmakers' and buttonmakers' wares, and all boots and shoes, if the chief material in the upper is of wool .....kilo.	2	00
	Credit warehousing: Entries, 25 kilos.: Withdrawals, 2 kilos.		
	Note.—As open-woven goods having patterns are treated bobbinet, tulle and similar open-woven or knitted tissues, lace, edging lace and the like, having patterns, as well as even-woven tissues in which an open interval, both in warp and woof, of at least the thickness of one thread can be distinguished in- or outside of a pattern woven in, sewn on or otherwise applied.		

* Tare.—According to investigation.

Nos.	Goods.	Duty. Kr.	Duty. öre.
	A tissue, partly open and partly close woven, having patterns, is considered open-woven.		
	All other :		
	Piece goods (not including ribbons, tape and the like or knitted tissue), the length of which in metres is stated in the declaration :		
*158.	Weighing 750 grammes or more per square metre ....kilo.	0	80
	Credit warehousing : Entries, 50 kilos. ; Withdrawals, 2 kilos.		
*159.	Weighing from 250 to 750 grammes per square metre ....kilo.	1	20
	Credit warehousing : Entries, 50 kilos. ; Withdrawals, 2 kilos.		
*160.	Other kinds ....kilo.	1	30
	Credit warehousing : Entries, 50 kilos. ; Withdrawals, 2 kilos.		
	d. Of silk :		
*161.	Entirely of silk, as well as all lace, tulle, gauze, edgings, and the like in which silk is present ..kilo.	8	00
	Credit warehousing : Entries, 5 kilos. ; Withdrawals, 0.5 kilo.		
*162.	Silk hats for men ....each	1	00
*163.	If either the warp or woof, or the face is entirely of silk : all silk goods, wholly or partly woven like velvet, which are not included under No. 161 ; all kinds of ribbonmakers' and buttonmakers' wares in which silk is present ; all other hats, caps, and bonnets, and parts thereof, including cloth covering, in which silk is present ....kilo.	5	30
	Credit warehousing : Entries, 5 kilos. ; Withdrawals, 0.5 kilo.		
164.	Other goods, including made-up articles, in which silk forms a subordinate part, and all boots, shoes, etc., with uppers in which silk is present ....kilo.	3	00
	Credit warehousing : Entries, 10 kilos. ; Withdrawals, 1 kilo.		

Notes.—1. Artificial silk is in all cases treated as silk.

2. The admixture of india-rubber, gutta-percha, tinsel, metal wire, and the like, by weaving in or similar process, does not effect any alteration in the assessment of duty, except in cases where it is specially mentioned, and, in the case of silk goods, so that the weaving or similar admixture into the latter of the materials named has the same effect as regards the application of the tariff as the weaving or admixture of other materials. Goods into which silk flock has been woven without running the whole length of the thread pay duty without reference to such admixture of silk.

3. Embroidery on textiles is considered as weaving.

4. Sewing, knitting, or edging with a material other than the chief material, the presence of single threads of such a material at corners, or of silk elastic as a subordinate part of an article, do not render goods subject to a higher duty.

5. Single threads of other materials in silk goods are treated as if of silk, when they do not form part of the pattern. Silk goods pasted together with another material are treated, so far as is not specially provided, as silk goods paying the lowest rates of duty.

6. In the case of admixtures, additions, or combinations of the materials named above, not specially provided for, and other than those for which rules are given above, the whole article is to pay duty at the rate fixed for its most highly tariffed component.

7. Woollen yarn and felt, which appear to be dyed, are treated as undyed only when the importer declares them to be undyed and the declaration is accepted as valid.

8. No reduction is given for the interior, etc., of button or ribbon makers' wares.

9. Textile goods, sewn or otherwise worked, are to be treated as unmanufactured, unless the work applied causes them to fall under some other number of the tariff, *e.g.*, "Clothing."

10. ....

Nos.	Goods.	Duty. Kr.	Duty. öre.
165.	Margarine (artificial butter)	Free.	
	Machines, all kinds, and parts of machines, not specially tariffed :		
	Machines :		
166.	Electric machines (dynamos and electromotors) ....*ad val.* 7½%		
167.	Other ....*ad val.* 5%		
	Parts of machines :		
	At the option of the importer pay :—		
168.	Either ....*ad val.* 5%		
	Or according to description.		

(1.) Only such articles as can be considered machines in the narrower meaning of the word are included under the heading "machines"; and not ordinary tools or appliances, although they may be usually called machines.

(2.) By parts of machines, which in accordance with No. 168 may pay duty *ad valorem*, are to be understood objects which appear to be parts of machines properly so-called, but not articles which may otherwise be necessary for the working or use of the machine, such as driving belts, shuttles, spools, etc.

(3.) The importer must state whether he wishes the goods to pay duty *ad valorem* or according to description, before the Customs proceedings begin.

Nos.	Goods.	Duty. Kr.	Duty. öre.
	Engine packing and insulating materials :		
169.	Of various components, dutiable in part, or of duty-free materials, shaped, including corkstone ....kilo.	0	10
	Other kinds : According to description.		
170.	Meerschaum : In the rough	Free.	
	Manufactured—dutiable as "Fancy goods."		
	Metals :		
171.	Unmanufactured, in pigs, grains, blocks and bars, and also in plates, rods, or the like, which have not undergone any further process than smelting : old metal castings, fit only for re-manufacture, and scrap metal	,,	
172.	Coins and coin plates, all kinds	Free.	
	Typefounders' wares, all kinds, including type and stereotype plates, as well as ornaments or formes of metal, in combination or not with wood, for printers, bookbinders, calico printers, wall-paper manufacturers, and the like ; also metal plates for printing music, maps, charts, pictures, and the like :		
173.	Plates (former) for pictures, etched or engraved on whole metal plates of zinc, brass, copper or steel, in combination or not with a wooden support and without a moulded support for printing pictures or fine art publications, maps or charts, blocks for printing pictures, without reference to the question as to whether they were, before being etched or engraved, produced by means of rolling or casting, or as to whether the cliché represents an actual picture or a title piece or heading ....kilo.	0.	70
	Tare.—Ca., 10%.		
174.	Other .... ,,	0	10
	Tare.—Ca., 10%.		
175.	All kinds of wire having paper, textile or other material spun round, woven in or twisted round it, including wire for electric current and cables ....*ad val.* 7½%		
	Other manufactured metal :		
	A.—Iron and steel :		
176.	Hoops and rods, ordinary or shaped, and roughly rolled wire ; plates and sheets, even if channelled or curved, including curved bottoms for boilers and the like ; welded steam domes and flues (pipes), Galloway's tubes, corrugated pipes, even if with adjusted ends ; galvanized iron sheets corrugated ; rails and sleepers for railways and tramways, even if riveted or screwed together, as well as all connecting pieces therefor, rolled or cast, or even perforated ; straight or curved iron and steel, roughly manufactured, for shipbuilding, machine construction, housebuilding and bridgework, axles for vehicles, tyres, and the like, if these articles have not undergone any treatment after rolling, working (beating) or pressing ; kentledge ; iron for tools ; anchors ; chains and cables and single links and connecting pieces therefor, of 9 mm. or more in thickness ; drawn tubes, even if wormed, and straight cast tubes of 6.5 mm. or more in thickness of metal if not enamelled or with turned flanges ; iron tubes for the manufacture of bicycles, of semi-circular shape along one side, with a flat, straight base, not having undergone any further treatment after being drawn into shape ; strips of iron plate, having lengthwise a thickened or raised part, neither soldered nor welded on but made by being rolled out—intended for making bicycle rims and imported in coils ; retorts for gasworks—all the foregoing articles with the exception of wire even if they are polished by rolling, painted or similarly treated, or tinned, zincked or otherwise coated even if by galvanic process	Free.	
177.	Hoops and rods, ordinary or shaped ; plates and sheets, even if channelled or curved, including curved bottoms for boilers and the like ; welded steam domes and pipes, Galloway's tubes, corrugated pipes ; straight or curved iron and steel, roughly manufactured, for shipbuilding, machine construction, housebuilding and bridgework ; axles for vehicles, tyres, and the like ; herring bone iron and "Trussit"—thin iron sheets, cut and pressed out of a kind of netting—all these articles, if they are provided with holes, punched or bored ....kilo.	0	01.5
	Tare.—Steel in bars : C. or Ca., 10% : Plates and sheets : Ca., 10%.		
	Other : According to investigation.		
	Wire, not elsewhere mentioned :		
178.	Less than 5 millimetres in thickness ....kilo.	0	03
	Tare.—See after No. 179.		
179.	Other .... ,,	0	02
	Tare (Nos. 178 & 179).—C., 9%.		
	Other : According to investigation.		
180.	All corded wire, including wire-rope and barbed wire, even if of cut strips of sheet metal, and other similar fencing materials, except wire cloth ....kilo.	0	05
	Tare.—According to investigation.		
181.	Decimal balances (weighing machines) ; cast baths, sinks, basins, cooking utensils, ovens and stoves, wholly or partly enamelled, nickelled, bronzed, oxidized or similarly treated ; chains and cables, as well as single links and connecting pieces therefor, if less than 9 mm. in thickness ; also ordinary accessories for chains, such as rings, swivels, hooks, end rods or spring hooks ; vices ; iron beds not in combination with other metals ; wire nails and tacks ....kilo.	0	04
	Tare.—Wire nails and tacks : C., 8% ; Ca., 15%.		
	Other : According to investigation.		
	Credit warehousing : Wire nails and tacks ; chains : Entries, 150 kilos. ; Withdrawals, 150 kilos.		
182.	Articles mentioned in No. 177, when riveted together ; screws of all kinds and bolts and nuts, wormed or not ; rivets, rivet nuts and clinch-rings ; spikes, and other tacks and nails than those mentioned above ; horseshoes, roughshoes, and screwshoes ; crutches, "thimbles" and the like for ships' use ; sewing machine stands, not in combination with wood ; heavy ironing stoves and irons ; very coarse wrought and cast articles, such as boilers, tanks, ploughs, harrows, and other agricultural implements, including also cast parts of the latter, axles for vehicles without grease box arrangements, guns, shot and other projectiles, church bells, pillars, foundation-		

* Tare.—According to investigation.

Nos.	Goods.	Duty. Kr. öre.
	plates, crowns of pillars, gutter pipes, and coarse wrought or cast articles not elsewhere mentioned, weighing more than 2.5 kilos. each, such as rough parts of machines, weights, anvils, rough hammers, taps and the like—all the foregoing objects without reference to any kind of superficial treatment they may have received; cast-iron sinks, basins, ovens, stoves and ranges, so far as they do not fall under the preceding number; cast-iron pipes, other than those mentioned in No. 176, and all kinds of connecting pieces for pipes (fittings); also pressed or only roughly-cast articles destined for further manufacture, such as keys, parts of locks, sewing machines, cycles and the like; round pot-shaped iron tanks, more than 1 metre high and 2 metres in diameter, manufactured of single iron plates 15mm. thick, which, after being perforated along the upper edge, are to be placed in connection with outer tanks of iron plate, so that the space between the two tanks can be filled with steam and thus form a steam cooking apparatus; small bent iron joints for fastening insulation tubes for electrical installations; fastening rings, manufactured of steel and intended for use as supports for bolts in railway rails, similar to rivet discs and clinch rings ..... kilo.	0 03
	Tare.—Horse-shoe nails: C., 8%; Ca., 12%. Other nails and spikes: C., 8%; Ca., 15%. Other: According to investigation. Credit warehousing: Nails, tacks, and spikes: Entries, 150 kilos.; Withdrawals, 150 kilos. Anvils: Entries, 250 kilos.; Withdrawals, 50 kilos. Cast pipes and all kinds of connecting pieces for pipes: Entries, 150 kilos.; Withdrawals, 50 kilos.	
	Other manufactures of iron and steel:	
*183.	Chiselled, facetted, gilt, silvered, plated, or in combination with precious metals ivory, mother-of-pearl, amber, tortoise-shell, or the like; also all fancy wares, jewellers' goods, and knick-knacks .... kilo.	0 70
*184.	Razors, pocket-knives and table knives, if having handles of bone, horn, india-rubber, celluloid or other material similarly used, or of non-precious metal, ebony or wood impregnated with colouring material ..... kilo.	0 50
	Manufactures of plates (metal sheet) of less than 1 mm. in thickness, such as service trays, bread trenchers, trays for glass and bottles, boxes for coffee, tea, and the like, pen cases, letter boxes, coal boxes, stove-screens and protections, toilet pails, water jugs, and the like so far as they are not specially excepted below—all these articles, if they are lacquered, painted, bronzed, oxidized, or nickelled; also hand fire-arms and finished parts thereof:	
*185.	Enamelled, lacquered, or painted wares of sheet metal, of one colour only, and without decoration other than a single stripe or border, or an edging consisting at most of two parallel stripes ..... kilo.	0 20
*186.	Other kinds ..... ,,	0 50
	All other manufactures of iron or steel, which do not fall under any of the preceding tariff headings:	
*187.	Finer wrought and cast articles and manufactures of wire, such as flower-vases, flower-pot stands, centre ornaments, busts, fruit dishes, baskets, chandeliers and candelabra, etc., medallions, paper-holders, trays for visiting cards, inkstands, ash-trays, match-holders and clock-stands, and the like; pinmakers' and wireworkers' wares, such as bird cages, meat covers of wire, knife baskets, trays for money, hooks and eyes, and the like—all these articles, if nickelled, coppered, bronzed, oxidized, enamelled, or lacquered; all kinds of pins and needles, even if with glass heads; pens; skates; cycle bells, with dome of either cast iron or steel or iron plate, over 1mm. thick; iron needles for machines ..... kilo.	0 20
†188.	Pans, trays, cooking utensils, pails, coal boxes and similar manufactures of iron plate, so far as not elsewhere tariffed ..... kilo.	0 06
†189.	Pans, trays, cooking utensils, pails, coal boxes, and similar manufactures of iron plate, if galvanized; also rough tools for workshops, horticulture and agriculture, such as: spades, axes, rakes, scythes, pitchforks, pickaxes, and the like, without regard to any superficial treatment; woven wire ..... kilo.	0 08
†190.	Other (including common wrought and cast articles not mentioned above), such as: axles for vehicles with grease-box arrangements (so-called patent axles); plough shares; balances (weighing machines), except decimal balances; knives other than those included under Nos. 183 and 184; garden shears; scissors; spurs, stirrups, and harness fittings; balustrades and the like; safes and money-boxes; sewing machines of all kinds; roughly shaped parts of rifles, such as locks, hammer springs, etc., imported separately; cards; fire-irons; knitting needles; stands for umbrellas and fire-irons; spittoons; gas and petroleum cooking apparatus, in parts or put together; hollow flat-irons; springs for furniture; automatic grain weighing consisting mainly of coarse cast iron ware, which, as well as weighing the grain, fills the sacks and registers the number of sacks so filled; egg-beating machines (weighing about ½ lb.), with cast iron stand, fly-wheel and cam-wheels, and two egg beaters; railway carriage and wagon springs consisting of 12 pieces of steel, alike in width and shape, but different in length, with a groove running lengthwise, and punched hole, the pieces of steel being held together with a piece of round iron—not a part of the spring but temporarily affixed thereto; farmers' harrow-cutting blades weighing less than 2½ kilos.; also the following which would otherwise come under Nos. 185 and 186: locks, curry-combs, buckles, fittings for furniture and houses, umbrella and parasol frames, and buckles and fittings for saddle-makers' wares ..... kilo.	0 10
	B.—All other metals:	
191.	Plates and sheets, even if channelled or curved, rods and bolts, as well as unmanufactured drawn tubes of lead, tin or zinc; rough, rolled wire of lead, tin, zinc, copper, brass or yellow metal and aluminium	Free.
192.	Plates and sheets, even if channelled or curved, rods and bolts, and roughly drawn pipes of lead; also wire other than that mentioned under No. 191, rivet nuts and clinch rings, rivets, screws, spikes, tacks and nails, weights for hanging-lamps, clocks and the like, shot, bullets and similar projectiles, accumulator plates and tubes—all of lead, tin or zinc ..... kilo.	0 04
	Tare.—Plates and sheets: C. or Ca., 10%. Other: According to investigation. Credit warehousing: Plates and sheets; rods and bolts; small shot, roughly drawn tubes: Entries, 150 kilos.; Withdrawals, 50 kilos.	
193.	Corded wire of lead, tin or zinc; rods and bolts, as well as wire other than that named under No. 191, of copper, brass or yellow metal ..... kilo.	0 08
	Tare.—According to investigation. Credit warehousing: Rods and bolts: Entries, 150 kilos.; Withdrawals, 50 kilos.	
194.	Plates and sheets, even if channelled or curved, and wire other than roughly rolled, rods and bolts and roughly drawn tubes of aluminium ..... kilo.	0 30
	Tare.—According to investigation.	
195.	Plates and sheets, even if channelled or curved, and roughly drawn pipes, corded wire, rivet nuts and clinch rings, rivets, screws, spikes, tacks and nails—all of copper, brass or yellow metal; also the articles named and wire of metals other than those mentioned in Nos. 191 to 194, except precious metals; rough boiler plates and bottoms; rolled cross-bars for windows and roofs; metal foil; round copper bottoms cut out and intended for further manufacture ..... kilo.	0 10
	Tare.—Plates and sheets of copper, brass or yellow metal: C. or Ca., 10%. Other: According to investigation. Credit warehousing: Plates and sheets of copper, brass or yellow metal; roughly drawn pipes of copper, brass or yellow metal: Entries, 150 kilos.; Withdrawals, 50 kilos.	
196.	All manufactures of precious metals, viz., gold, silver and platinum, and of white copper alloys, nickel, and German silver; manufactures of other metals, if gilt, silvered, plated, nickelled, blanched, oxidized, bronzed, lacquered, painted, or in combination with ivory, mother-of-pearl, amber or tortoise-shell; all kinds of manufactures of gold wire and metal embroidery; gold leaf, silver leaf and other leaf metal; all kinds of fancy goods, jewellery and knick-knacks ..... kilo.	0 70
	Tare.—According to investigation.	
197.	All other manufactures (including common braziers', pewterers', zinc-founders' and copper-smiths' wares) Tare.—According to investigation. kilo.	0 30
	Minerals. See under "Earth and clay," etc.	
	Mineral water. See under "Beverages."	
	Models and samples. See under § 2.	
	Milk and cream. See under "Beverages."	
	Natural history specimens. See under § 2.	
	Oils and olein, and liquids for lighting:	
	Perfumed. See "Perfumeries."	
	Spirituous liquids for lighting—dutiable as "Spirit."	
198.	Rock oil, including petroleum (both raw and for lighting); petroleum benzine; hemp-seed oil; waste of rock oil, and other residual products of distillation similar to tar or asphalt, provided they are heavier than water; this number includes burning fuel for use in motors, etc., with a flash point below 150° C., and a viscosity of under 2·6 at 20° C.	Free.
	Residuum oils, tar and resin oils, provided they are not translucent when held in a 1 centim. test tube against the flame of a candle:	
199.	With a flash point, as declared and tested, of over 90° C., but under 200° C. in the open apparatus; turpentine oil, with flash point below 40° C. is included in this number	,,
*200.	Other kinds ..... kilo.	0 01
*201.	Volatile and oleaginous products of the distillation of rock oil, tar and resin oils, *e.g.*, benzol (coal naphtha) and the like with flash point below 40° C. in open apparatus ..... kilo.	0 04
	Credit warehousing: Entries, 100 kilos.; Withdrawals, 50 kilos.	
*202.	Rape-seed oil and linseed oil ..... ,,	0 07

* Tare.—According to investigation.
† Tare.—See after No. 203.

* Tare.—See after No. 203.

Nos.	Goods.	Duty. Kr.	Duty. öre.
203.	Laurel berry oil—a greenish, thick, almost pulpy oil, even if intended to be used as an aromatic perfume; all others .....kilo.	0	05
	Tare (Nos. 200 to 203).—C., 18%.		
	Glass receptacles and jars:		
	In casks or cases, 12%; In baskets, 6%.		
	Credit warehousing:		
	Olive, castor, cocoa nut and palm oil:		
	Entries, 100 kilos.; Withdrawals, 50 kilos.		
	Note.—Vegetable oil for use as food enters duty-free under No. 212 as "Edible goods," when it is of the consistency of ordinary fat, and imported in packages of not more than 1 kilo. each for retail sale.		
204.	Cheese .....kilo.	0	20
	Tare.—Tubs, 6%.		
	Packing materials. See under § 2.		
	Paper:		
205.	Paper money, Government bonds, shares, bills of exchange, and similar documents representing monetary value; manuscript; printed or manuscript books, magazines, weeklies, newspapers, and music, as well as parts of or supplements to such printed matter, even if having pictures subordinated in importance to the text, and such pictures are either incorporated therein, or bound, sewn or paged with the text; price lists, catalogues, notices, "directions for use," and the like—all so far as not mentioned below	Free.	
206.	Books, magazines, weeklies, and newspapers, as well as parts of, or supplements to, such printed matter—even if having pictures subordinated in importance to the text, and such pictures are either incorporated therein, or bound, sewn or paged therewith—consisting exclusively or to a large extent of Danish text, when imported for sale or circulation, provided they have not been published mainly for the use of Danes abroad; price lists, catalogues, notices, "directions for use," and the like, with text exclusively or to a large extent in Danish, even if they are not intended for sale ..kilo.	0	10
	Tare.—According to investigation.		
207.	Pasteboard in combination with asphalt, tar, pitch, sand, crushed glass, slate, emery or the like .....kilo.	0	01.5
208.	Common pasteboard, even if calendered or with impressed patterns; sheets of asbestos, silk waste or the like, pressed together; very common packing paper, not calendered, or with smooth surface on one side only; paper in combination with asphalt, tar, pitch, sand, crushed glass, slate, emery or the like; so-called wax cloth paper.....kilo.	0	02
	Note.—By common pasteboard is understood only pasteboard of natural colour, such as white and brown wood-pulp pasteboard, grey bookbinders pasteboard, yellow strawboard and coarse board for making cartonpierre for roofing, when formed either into a mass or into layers. Yellow straw cartridge paper, and other grey and greyish-brown cartridge paper, which can be recognized from the impurity of the pulp and the shortness of the fibres as being produce of common waste materials without added colouring matter, are treated as "very common packing paper."		
209	Carton-pierre and ornaments or similar coarse manufactures thereof .....kilo.	0	01
210.	Common paper for newspapers, not coloured ..... „	0	05.5
	Note.—Only ordinary white paper, not calendered, slightly sized and containing at least 60% of wood, which is declared on importation as being intended for printing newspapers, is included in this number.		
211.	Paper and pasteboard other than the above-mentioned, and cardboard, not coloured or coloured in the pulp (coloured right through), even if coated with chalk, kaolin or similar white material, varnished, oiled, or similarly treated, as well as glazed pasteboard and imitation leather board; also common corrugated board, pasted together and corrugated paper for packing or wrapping and the like, and cards for jacquard machines; also coarse manufactures of paper pulp, such as tubs, pails, bowls, wheels, spools, and the like; cylindrical cardboard boxes or receptacles (for chemists' use) with wooden bottoms and with loose lids, also of wood; cigarette paper, being white tissue paper in strips about 2½ cm. broad, provided with a pattern produced by a watermark during manufacture .....kilo.	0	08
212.	Wall paper, wall paper decorations and friezes, not exceeding 80 grammes per square metre in weight..kilo.	0	20
	Tare.—According to investigation.		
213.	Paper and cardboard, without patterns, with surface of one colour, whether the colour has been applied or appears to have been .....kilo.	0	24
	Tare.—According to investigation.		
214.	Paper and cardboard, with surface of several colours, or with surface of one colour with patterns, whether the colour has been applied or appears to have been; gilt, silvered, or bronzed, even on the edges; coated with albumen, gum or the like; ruled paper (not including so-called water-ruled paper); wall paper, wall paper decorations and friezes, other than those included under No. 212; copies for drawing and writing, maps and charts, pasted or not on cardboard, linen or the like; patterns and pattern books; globes, with or without stands; all kinds of printed or lithographed articles, not elsewhere named, such as labels, vignettes, business cards, blank forms and tables, and similar sheets to be further filled up; pictures, photographic cards and congratulatory cards of all kinds, with or without text; blank cards and visiting cards, with or without gilt edges or other ornaments; stationery, including boxes of writing paper; toy playing cards; canvas paper; paper lined with tissue, except of silk; bags and envelopes, all kinds; lamp shades and covers, not pasted together; frillings, paper cut out for cakes and the like; paper coated with tinfoil; so called paper wool; emery paper in round discs; toilet paper, with a thin coating of varnish on one side, divided into sheets of the usual size by perforation.....kilo.	0	30
	Note.—The weight of picture frames is included.		
	Tare.—According to investigation.		
215.	Printed or lithographed goods, otherwise included under No. 214, if bound or sewn together, so far as they do not fall under Nos. 205 or 206 as "Books, etc."; picture books; registers, copybooks, common manuscript and drawing books and the like, with blank or ruled pages kilo.	0	60
	Tare.—According to investigation.		
	Flowers and parts thereof, of paper or pulp. See "Flowers"		
216.	Other manufactures of paper or pulp.....kilo.	0	70
	Tare.—According to investigation.		
217.	Playing cards..... „	0	40
	Note.—In addition, a stamp tax of 25 öre per pack is levied on playing cards imported into Denmark, or manufactured therein. (See § 12.)		
	Tare.—According to investigation.		
218.	Paper pulp of wood, straw, rags and the like.....*ad val.* 7½%		
	Umbrellas and parasols:		
219.	With covers of silk, or in which silk is present .....each	2	00
220.	With other covers..... „	0	50
221.	Perfumeries:		
	(*a*) Spirituous extracts and essences and other spirituous toilet preparations in fluid form, including bay rum..kilo.	1	20
	(*b*) Other scented or non-scented articles for toilet use, *e.g.*, perfumed vinegars, essences, soaps and soap powders, oils and waters, other non-spirituous essences and waters for toilet use, bay rum, hair-dye, hair-grease, almond powder, pomade, hair-powder, rouge, tooth-powder, all kinds of pastilles (incense) .....kilo.	0	70
	Tare.—Soap: Ca., 12%.		
	Other goods: In metal receptacles, 12%; In glass receptacles or in jars in C. or Ca., 12%.		
	Other: According to investigation.		
	Mother of pearl:		
	Not manufactured. See under "Animals."		
	Manufactured. See under "Fancy goods."		
	Pearls and beads, all kinds, set or not. See "Fancy goods."		
222.	Rice in the husk ("Nellou" and "Paddy")	Free.	
223.	Rice groats, ground rice, and rice starch.....kilo.	0	02
	Tare.—C., 8%; In cotton, gunny, or canvas packing; Single, 1%; double 2%.		
	Credit warehousing:		
	Entries, 150 kilos.; Withdrawals, 50 kilos.		
	Note.—In the case of mixtures of husked and unhusked rice the duty and exemption from duty are applied according to the proportion of the mixture. This is done by a reduction, based on the proportions found on examination to exist, of the weight of the husked rice found in the mixture, which reduction may not, however, exceed 12%.		
	Reeds and rushes. See under "Timber and wood" and "Trees, bushes, and plants."		
224.	Sago, real or imitation, salep powdered arrowroot, and tapioca.....kilo.	0	02
	Credit warehousing:		
	Sago groats, tapioca, and sago-flour:		
	Entries 150 kilos.; Withdrawals, 50 kilos.		
	Saltpetre. See under "Druggists' goods."		
225.	Salt: Refined cooking salt, and raw rock salt, powdered. „	0	00.2
	Tare.—C., 10%.		
226.	Other kinds of rock salt	Free.	
	Medicinal salts and all other salts, purified or not. See "Druggists' goods."		
227.	Silk, including artificial silk, raw, and carded silk ....kilo.	3	00
	Tare.—According to investigation.		
228.	Silk cocoons in their natural state ..... „	0	20
229.	Ships, boats and vessels of all kinds, including the fixed and movable implements and articles of equipment belonging thereto; wrecks and wrecked parts of ships, boats and vessels; utensils and articles of equipment from vessels wrecked on the Danish coast and brought directly from the place of wreck near the Danish coast, or cast ashore or salved from the open sea, so far as they formed part of the vessel's fixed or movable utensils and equipment (otherwise dutiable according to description, or under No. 301 c)	Free.	
230.	Hides and skins: Not prepared.....	„	
	Prepared:		
231.	Lacquered, dyed, bronzed, gilt, or silvered, without ornaments in relief; with ornaments in relief, but without application of colours, gold, silver or bronze kilo.	0	60
	Tare.—According to investigation.		
232.	Parchment and skins for furriers..... „	0	50
	Tare.—According to investigation.		
233.	Sole leather, in whole or half hides, and offal leather from such hides .....kilo.	0	30
	Tare.—According to investigation.		
	Under this number are included only hides from which neither legs, belly or neck have been cut off, and the latter offal portions when imported separately.		
234.	All other hides and skins, not specially mentioned, and croupon̂é leather (*i.e.*, sole leather in grained pieces) kilo.	0	40
	Tare.—According to investigation.		
	Manufactures thereof:		
	Ropes and cords of unprepared hides and skins—dutiable as cordage, see "Textile goods."		
235.	Gloves, sewn as well as cut out .....kilo.	1	50 plus 5% *ad val*
	Tare.—According to investigation.		

Nos.	Goods.	Duty. Kr. öre.
236.	Boots and shoes ..... kilo.	0 60 plus 7½% *ad val.*
	Tare.—According to investigation.	
237.	Leather and skins with patterns in relief for covering walls, furniture or the like, and with application of colours, gold, silver, or bronze ..... kilo.	2 00
	Tare. According to investigation.	
238.	Other (including sewn work for boots and shoes) .. ,,	0 70
	Tare.—According to investigation.	
	Furriers' wares are, however, subject to a surtax of 50% if any part of the manufactured article is subject to a higher duty than that fixed in this number (no account being taken of buttons or the like, or button holes, edging, selvage or support for buttons or button holes).	
	Butter:	
	In hermetically sealed vessels. See "Edible goods."	
239.	Other	Free.
	Soda. See under "Druggists' goods."	
	Edible goods:	
240.	In hermetically sealed vessels, except fish preserves; all kinds of pastry; malt extract; sauces, soy, real or imitation, and edible mushrooms and birds' nests .. kilo.	0 40
	The goods in question are also dutiable as if in hermetically sealed vessels, even if an opening has been made in their receptacle by cutting a hole therein or the like, which has been closed again in some way, or can easily be covered, *e.g.*, by using a cork, gumming on paper, or the like.	
241.	Cakes, dough for cakes confectionery, and similar manufactures prepared with syrup, *e.g.*, bonbons, barley sugar, preserves, jam, pastilles, and sugar plums; biscuits and cakes of all kinds prepared with sugar; liquorice juice, except that mentioned in No. 2, and liquorice goods of all kinds; fish preserves ..... kilo.	0 24
	The stipulations given above for other goods in hermetically sealed vessels apply also to fish preserves. If it is desired that goods shall be cleared as fish preserves the importer must declare them as such; the Customs are entitled to assure themselves of the accuracy of the declaration by taking samples.	
	Credit warehousing:	
	Liquorice juice:	
	Entries, 150 kilos.; Withdrawals, 25 kilos.	
242.	Other kinds, which are not included under any other number of the tariff, including vegetable oil, for use of food, when it has the consistency of ordinary fat and is imported for retail sale in packages of not more than 1 kilo. in each	Free.
	Blubber, liver, etc., for making fish oil. See under "Animals."	
	Stone. See under "Earth and clay."	
	Sugar, molasses, and syrup:	
243.	Candy and sugar, in loaves, sheets, cakes, and the like, whole or divided; honey; also powdered sugar with a polarisation of over 98%; also grape sugar, or starch sugar, or grape or starch syrup; and caramel ..... kilo.	0 10
	Tare.—Candy: Ca., 12%.	
	Others: C., 10%; Ca., 12%.	
244.	Powdered sugar with a polarisation of more than 86% but not more than 98% ..... kilo.	0 06.5
	Tare.—See after No. 246.	
	Credit warehousing: Powdered sugar:	
	Entries, 150 kilos.; Withdrawals, 50 kilos.	
	Note.—Powdered sugar (No. 244), may be imported for the use of refineries at a duty of 5·9 öre per kilo. when not polarising more than 96%.	
245.	Other powdered sugar with a polarisation of 86% and under; common white syrup, and dissolved and other liquid sugar, including cane juice, from which the sugar has not been separated ..... kilo.	0 04
	Tare.—See after No. 246.	
	Credit warehousing: Powdered sugar:	
	Entries, 150 kilos.: Withdrawals, 50 kilos.	
246.	Molasses; all common syrup other than white; so-called "beetroot dregs" ..... kilo.	0 02
	Tare (Nos. 244 to 246):	
	Powdered sugar: Cases, 14%; Casks: Entirely of fir, spruce, or similar light wood, 8%.	
	Of oak or similar heavy wood, even with fir bottoms: Weighing up to 200 kilos. gross each, 10%; other, 14%; Other casks, 12%.	
	Canisters or hampers (Kranjans), 10%.	
	In rush, bast, cotton, etc.: Single, 2%: Double, 3%.	
	Dissolved and liquid sugar, syrup, etc.: C., 10%.	
	All kinds of fruit syrups and medicinal syrups. See under "Fruits."	
	Note.—No reduction for tare will be allowed in the assessment of duty on syrup contained in quadrangular vertical tins with screwed top commonly in use, when the tins are submitted in sizes containing not more than 1 kilog. of syrup. In the case of tin receptacles containing a larger quantity of syrup, 12% is allowed for tare.	
	Sponges, mushrooms, tinder, etc.:	
	Edible, see "Edible goods." Friction tinder, see "Gunpowder."	
247.	Other kinds, prepared or not	Free.
	Sulphur, also cloth and thread dipped in sulphur, and flowers of sulphur, and sulphides. See under "Druggists' goods."	
	Acids, liquid, and solid, not specially tariffed. See under "Druggists' goods."	
	Soap:	
	Perfumed soaps and soap powders—dutiable as "Perfumery."	
248.	Not perfumed, in pieces weighing less than 150 grammes ..... kilo.	0 12·5
	Tare.—See after No. 249.	
249.	Other, including so-called washing powder ..... ,,	0 03
	Tare (Nos. 248 and 249).—C. or Ca., 12%.	
	Tallow and other kinds of fat:	
250.	Tallow, raw or melted; oleomargarine	Free.
251.	Margarine, stearine, palmitine, paraffin, and other kinds of fat and oil, from which the olein has been entirely or partly removed, or in which it has been converted into solid fatty acids (iso-oleic acids); spermaceti in a solid state ..... kilo.	0 04
252.	Candles ..... ,,	0 12
	Figures, bas-reliefs and other similar manufactures of stearine or stearine paste—dutiable as "Fancy goods."	
253.	Tea ..... kilo.	0 70
	Tare.—Ca., 25%.	
	Credit warehousing:	
	Entries, 50 kilos.: Withdrawals, 25 kilos.	
	Tobacco and tobacco substitutes:	
254.	Leaves or stalks (not including those sauced, or in rolls, or stemmed roll tobacco) ..... kilo.	0 64
	Tare.—Casks: Under 700 kilos. gross, 12%; Other, 8%; Cases, 23%.	
	Credit warehousing: Real tobacco leaves:	
	Entries, 150 kilos.; Withdrawals, 25 kilos.	
255.	Cigars ..... kilo.	2 20
	Tare.—Cases, with over 50 cigars, 25%; Other, 35%.	
256.	Cigarettes ..... ,,	0 64 plus 30% *ad val.*
	Tare.—According to investigation.	

Cigarette Stamp Tax Law of July 8, 1912.

From October 1, 1912, cigarettes, cigarette coverings, and cigarette tobacco manufactured in or imported into Denmark shall be subject to a stamp duty at the following rates:

A.—Cigarettes, the cost of which in the retail trade, including the duty, is:

			öre.
1.	Less than 1 öre each	per 100	10
2.	1 öre or more, but not more than 1½ öre each	,,	20
3.	Over 1½ öre, but not over 2½ öre each	,,	30
4.	,, 2½ öre, but not over 4 öre ,,	,,	50
5.	,, 4 öre, but not over 6 öre ,,	,,	75
6.	,, 6 öre, but not over 8 öre ,,	,,	125
7.	,, 8 öre each	,,	200

B.—Cigarette coverings ..... ,, 25

C.—Cigarette tobacco, the cost of which in the retail trade, including duty, is:

		öre.
1.	6 kr. or more, but not above 9 kr. per kilo	per kilo. 60
2.	Above 9 kr. but not above 12 kr. per kilo.	per kilo. 90
3.	Above 12 kr. per kilo	,, 120

The term cigarettes, within the meaning of this Law, comprises:—Products of finely cut tobacco with covering of paper, maize leaves or the like, as well as other products of finely cut tobacco, the shape and nature of which correspond to cigarettes. The term cigarette coverings includes—besides the genuine finished coverings for cigarettes—cigarette paper and the like, which has been cut for cigarettes, or which by perforation, etc. has been divided or prepared in any other manner for its special purpose; and the tax is to be levied according to the number of cigarettes for which the paper, etc. is intended. The term cigarette tobacco comprises finely cut tobacco, which in the retail trade costs 6 kr. or more per kilo. including the duty. Finely cut tobacco is such as has smaller cut breadth than 2 millimètres. As regards imported articles, the tax is to be paid, before they are delivered by the Customs to the importer, by affixing to each package the necessary stamps. Imported articles may not be delivered from the Customs unless they are packed in completely closed packages, in accordance with regulations to be issued by the Board of Customs. So far as cigarettes and cigarette coverings are concerned, the contents of each package shall be a multiple of 5, 8, or 10. Every package shall bear a printed indication of the nature and quantity of the contents, the retail price of the goods, or the price limits of the duty-class under which they fall, and the name and domicile (or, by special permission, the brand) of the manufacturer or importer.

In cases where the required statement as to price for imported cigarettes or cigarette tobacco is not furnished, the goods in question shall be subject to duty at the highest rate, unless the original invoices are produced, in which case the duty shall be calculated according to that price per 100 on the basis of which the import duty is charged, with the addition of the import duty and 50% of the total of these amounts.

The following articles shall be exempt from the stamp duty:

1. Cigarettes manufactured for private use from duty-paid cigarette tobacco and duty-paid cigarette coverings.
2. Cigarettes, cigarette coverings and cigarette tobacco, exported from Denmark under regulations to be laid down by the Board of Customs.

257.	Other ..... kilo.	0 80
	Tare: Smoking tobacco, loose in casks or cases, 12%.	
	Ropes and cordage. See under "Textile goods."	
258.	Fish oil, fish oil lye, spent fish oil (degras), fat lye	Free
	(For grease for wheels (cart grease), see No. 296.)	
	Trees, bushes and plants, living; natural flowers, leaves, flower bulbs, tubers, etc., and other parts of plants, fresh	

Nos.	Goods.	Duty. Kr. öre.
	or dried, so far as they do not fall under any other number of the tariff:	
	Natural flowers, leaves and other parts of plants, artistically prepared—dutiable as "Fancy goods."	
259.	All others	Free.
	Timber and wood:	
260.	A.—Bark, so far as not specially tariffed; cork and cork dust; rafts; willow osiers, hoop poles, juniper stakes, twigs and cane, without having the bark removed and not split; birch and other firewood, if there is no doubt from its nature and from other circumstances that it is imported for burning; waste stumps of timber, planks and boards and the like, not more than half a metre in length; round timber of the oak and oakwood, not worked or only rough hewn or hewn, or split or sawn across	,,
	B.—Timber, so far as not mentioned above:	
	1. Unwrought or only roughly shaped with the saw or axe:	
	(*a*) Of conifers:	
	Round wood (trunks), timber, sleepers, planks, boards, laths, staves and the like:	
261	When imported in decked vessels.....per ton of space under deck	*2 50
	Note.—With deduction in the case of steamers of the actual size of the space occupied by or necessary for the motive power.	
	If the goods are also imported as deck cargo, the cubic contents of the cargo on deck are included in the measurement, and 1·50 cubic metres taken as 1 ton.	
	(If it results from the method of loading that other goods, or masts, deck houses or other fixed objects are included in the measurement, a deduction is allowed for such spaces included.)	
	The preceding method of assessing duty is applied in the following cases:—	
	(1) When the cargo space below deck is entirely occupied by the dutiable kinds of wood named, alone or in conjunction with other goods laden with them—in the latter case, however, only if, so far as can be judged, the goods laden with the wood do not occupy more than one-fourth of the cargo-space below deck. A rebate according to the space occupied is allowed up to one-fourth of the cargo-space for the goods laden with the wood, 1·80 cubic metres being reckoned as 1 ton. If owing to the nature of the goods, they cannot be measured, their cubic content is calculated from their weight, number, or the like, in accordance with the Rules issued on this subject by the Customs Administration.	
	(2) When, on a fully-laden vessel, the goods laden with the wood appear to occupy more than one-fourth of the cargo-space below deck, provided the cargo is discharged at a place where there is no Customs house, or the importer desires to pay duty according to the tonnage of the vessel. In both these cases, however, the rebate in respect of goods laden with the wood may be granted only up to one-fourth of the capacity of the cargo-space.	
	(3) When the cargo-space of the vessel is not fully occupied, provided the cargo is discharged at a place where there is no Customs house, or the importer desires to pay duty according to the tonnage of the vessel. In both these cases duty is to be paid without any rebate for the unoccupied cargo-space or the cargo-space occupied by other goods.	
	(4) When the wood is imported in railway truck loads, and the importer desires this method of paying duty to be applied. In this case the cubic contents of the truck loads are to be measured together and converted into tons at the same rates as determined above for deck cargoes on vessels. No rebate is allowed for other goods packed with the wood.	
	(5) Conversions from cubic metres to tons are to be expressed in decimal fractions, to one place; when the next figure should be 5 or more, the first decimal is increased by 1.	
	Credit warehousing:	
	Entries, 6 tons; Withdrawals, 1 ton.	
	(In the case of withdrawals or of examining the contents of the warehouse, 1·5 cubic metres are to be taken as the equivalent of a ton.)	
262.	In other cases .....cub. met.	2 00
	(*b*.) Of native foliferous trees:	
263.	Round wood (trunks) and timber, only rough-hewn or hewn, and split wood—all so far as not included under No. 260; sleepers, even if sawn .....cub. met.	1 65
	Note.—If the above-named goods are imported in decked vessels or in railway truck loads, they may, at the option of the importer, be charged with duty at the rate of 2 kr. per ton, in which case the rules laid down under No. 261 as to assessing duty are to be applied.	
264.	Timber, planks, boards (thick), and squares, all sawn; hewn or sawn staves and other wood for coopers, and parquetry staves; straight wood, hewn or sawn, not finished, for furniture makers and carriage builders cub. met.	2 50
	(*c*.) Of fine exotic woods:	
265.	Round wood (trunks), blocks and timber, all only roughly hewn; sleepers, even if sawn ....cub. met.	2 00
266.	Timber, planks, boards and squares, all sawn; staves and other wood for coopers, hewn or sawn, not finished, also similarly treated straight wood for furniture makers and carriage builders....cub. met.	3 00
	2. Further worked:	
	(*a*.) Of conifers:	
267.	Boards, planks and laths, planed or tongued, but not further worked or prepared; prepared timber for housebuilding and other purposes, together with other similar rough carpenters' work; cut roofing-shingles .....cub. met.	3 50
	(*b*.) Of native foliferous trees:	
268.	Boards, planks and the like, planed or tongued, but not further worked or prepared; cut roofing-shingles; prepared timber for house-building and other purposes, together with other similar rough carpenters' work .....cub. met.	4 00
	(*c*.) Of fine exotic woods:	
269.	Boards, planks and the like, planed or tongued, but not further worked or prepared; parquetry wood.....cub. met.	4 50
	Notes to Nos. 262 to 269:	
	(1) For flaws (rough edges) and for holes in bored wood, no allowance is to be given, except that a rough edge on one side only is taken into account in measuring planks and boards.	
	(2) Measurements of $\frac{1}{10}$ metre in length and of $\frac{1}{2}$ centimetre in breadths and thicknesses are only taken into account, fractions under these limits being left out of account; if the whole length is less than $\frac{1}{2}$ metre or the breadth or thickness less than 1 centimetre, measurements are taken to the nearest centimetre or millimetre.	
	(3) When, on account of the shape of the wood, its cubic content cannot be arrived at by measurement, it is to be determined from the weight, by means of the specific weight of the wood per cubic metre.	
	(4) *a.* Conifers include all such trees which grow wild in Northern Europe (including all Baltic countries), or are generally cultivated there, as well as the foreign (especially North American) varieties of such trees, which are dealt in in similar forms; and used for similar purposes to the European.	
	b. Native foliferous trees include all such trees which grow wild in Northern Europe (including all Baltic countries), or are generally cultivated there, as well as the foreign (especially North American) varieties of such trees (*e.g.*, beech, oak, ash, whitewood, etc.) which are dealt in in similar forms, and used for similar purposes to the European.	
	c. Fine exotic woods include all foreign wood, except that mentioned under (*a*) and (*b*), such as mahogany, walnut (European or foreign), rosewood, teak, lignum vitæ, cedar for lead pencils and cigar-boxes, ebony, box, wild cherry, etc.	
270.	Roofing shingles, sawn .....per 1,000	0 85
271.	Oars, handspikes, wedges, and treenails; wood prepared for cigar-boxes and packing cases; finished packing cases, not planed; staves and binding pieces for coopers, not ready to put together (not including staves furnished with croze); brooms of heath and twigs; reeds, osiers and twigs, plaited or peeled; rims for sieves and riddles; chips and shavings of wood of all kinds, not elsewhere mentioned, *e.g.*, for bookbinders, shoemakers, for the manufacture of beer and vinegar, as well as for packing or upholstering (so-called wood-wool); wood-wire (matchwood), wooden pegs; strickle; handles for pitchforks, dungforks, scythes, rakes, spades, shovels, and brooms, even if turned; hoops for barrels; all bevelled wood, not planed, for furniture, for coopers' use or for tools; sole-pieces for racing shoes and slippers, prepared only with the saw; and very coarse wooden wares of a simple kind similar to those specially mentioned in this number—all without reference to the kind of wood; veneers of ordinary kinds of wood of 3 mm. in thickness or less.....kilo.	0 00.6
	Tare.—According to investigation.	
	Plaited manufactures of cane, shavings, osier and the like:	
	Basket-makers' wares:	
272.	Very coarse, of cane, not split, thick broad shavings, unpeeled osiers, and the like, not in combination with other materials .....kilo.	0 04
	Tare.—According to investigation.	
273.	Other kinds ..... ,,	0 40
	Tare.—According to investigation.	
	Hats, caps and bonnets, and parts thereof:	
274.	If of plaits, sewn together ..... ,,	2 40
	Tare.—According to investigation.	
275.	Other kinds ..... ,,	0 80
	Tare.—According to investigation.	
	Note.—Hats, caps and bonnets included under Nos. 274 and 275 pay a surtax of 50% if trimmed.	
	Credit warehousing:	
	Hats, caps and bonnets sewn together and not liable to surtax:	
	Entries, 25 kilos; Withdrawals, 1 kilo.	
276.	Plaits: In combination with silk .....kilo.	3 00
	Tare.—According to investigation.	
	Credit warehousing:	
	Plaits for hats, caps and bonnets:	
	Entries, 10 kilos.; Withdrawals, 1 kilo.	
277.	In combination with other textile materials, except those of bast, rush, straw and the like .....kilo.	0 60
	Tare.—According to investigation.	
	Credit warehousing:	
	Plaits for hats, caps and bonnets:	
	Entries, 25 kilos: Withdrawals, 1 kilo.	
278.	Other kinds	Free.
279.	Other manufactures .....kilo.	0 70
	Tare.—According to investigation.	
280.	Corks..... ,,	0 07.2
	Tare.—Single or double canvas packing, 3%.	
281.	Woodcarvers' wares, fancy goods, such as cases (*étuis*), knick-knacks, objects in combination with ivory, silver, German silver, mother-of-pearl, amber, tortoise-shell or silk tissue, as well as all articles inlaid with bone, glass, horn, metal, mosaic, porcelain, wood or the like—all the	

Nos.	Goods.	Duty. Kr. öre.
	preceding goods, so far as each article does not weigh more than 2·5 kilos.; finer turners' wares, such as buttons, pipes, pipe-stems and cigar holders, pipe-bowls, whips, penholders, photograph frames, door handles, needle and pen cases, rosettes for curtains, sticks for umbrellas and parasols, walking sticks, except so-called natural walking sticks.....kilo.	0 70
	Tare.—According to investigation.	
	Other manufactures:	
282.	Of or in combination with box, ebony, walnut, mahogany, rose-wood, wild cherry, olive, and so-called bird's-eye wood (sugar maple), and similar fine kinds of wood (with the exception of sheets of coarser kinds of wood in combination with fine, for parquetry floors, and veneers of the fine woods named, of 3 mm. in thickness or less); manufactures of any kind of wood whatever, or of wood pulp cut small, with real or imitation gilding or silvering; also turners' wares other than those mentioned in No. 281 if they are polished, lacquered, varnished, or similarly coated, and provided each article does not weigh more than 1·5 kilos. .....kilo.	0 30
	Tare.—According to investigation.	
283.	Other kinds: Of oak wood ..... ,,	0 25
	Tare.—According to investigation.	
284.	Bootmakers' lasts and frames and framework, lacquered or polished, so far as not included under the preceding number.....kilo.	0 12.5
	Tare.—According to investigation.	
285.	Other kinds ..... ,,	0 10
	Tare.—According to investigation.	
286.	Peat, peat straw, powdered peat and similar substances of a peaty kind, even if shaped into sheets or the like.....	Free.
287.	Wool, all kinds	..
	Clocks and watches, also works and parts of works:	
	Turret clocks, and works put together, or single parts of such clocks—dutiable as manufactures of the material of which they are made.	
	Watches:	
288.	With cases of gold or of gilt metal, as well as such cases without works.....kilo.	4 00
	Tare.—According to investigation.	
289.	Other watches and parts thereof ..... ,,	2 00
	Tare.—According to investigation.	
290.	Other clocks, and parts of clocks ..... ,,	0 70
	Tare.—According to investigation.	
	Note.—Weights are dutiable according to their material.	
	Tartar, raw or purified. See under "Druggists' goods."	
	Vitriol. See under "Druggists' goods."	
	Vehicles and carriage makers' wares:	
	Railway and tramway vehicles, with or without axles and wheels:	
291.	Railway carriages for the conveyance of passengers and goods .....*ad val.*	7½%
292.	Other (including locomotives, railway cycles ["draisines"], tenders, tramway vehicles, &c.) ..*ad val.*	5%
	Cycles, even if to be propelled by mechanical power, and all cycle frames with or without the wheels, pedals, handlebars, saddles, etc, belonging thereto, and all finished cycle wheels:	
293.	Gilt, silvered, plated, enamelled, lacquered, painted, bronzed, oxidized, or nickelled .....kilo.	0 60
	Tare.—According to investigation.	
294.	Other ..... ,,	0 50
	Tare.—According to investigation.	
295.	Other vehicles and other carriage makers' wares, including baby carriages .....kilo.	0 10
	Tare.—According to investigation.	
296.	Cart grease..... ,,	0 01·5
297.	Wax, animal and vegetable	Free.
298.	Candles, wax tapers, and wax for boots and shoes .....kilo.	0 12
	Other manufactures of wax—dutiable as "Fancy goods."	
299.	Eggs, including yolks and whites of eggs, even if dried or otherwise treated	Free.
300.	Ethers, all kinds, including chloroform and collodium..kilo.	1 00
	Tare.—Glass receptacles and jars:	
	C. or Ca., 12%; Ba., 6%.	
	Other: According to investigation.	
301.	Unspecified goods.....*ad val.*	7½%
	The Customs Administration is authorized to include under this number:—	
	(*a*) Such imported goods as cannot from their nature be referred to any other number of the tariff;	
	(*b*) Goods, the classification of which appears to the Customs Administration to be doubtful;	
	(*c*) Shipwrecked goods which belonged to vessels wrecked on the Danish coast or brought to shore from the place of wreck near the coast, or are cast ashore or salved from the open sea, or goods damaged by sea-water *en route*, if it is shown by the marine protest made that the injury to the goods was the result of damage to the vessel, as well as other goods, damaged in Denmark by fire, flood and other similar accidents or natural occurrences before being presented for examination by the Customs, before leaving the custody of the Customs, or before being examined by the Customs—all provided that the Customs officials are of opinion that the goods are damaged or injured to such an extent that they cannot be regarded as fit articles of trade, and that the importer desires this method of paying duty.	

§ 2.

Besides the articles designated in the preceding tariff as duty free, the following are also to be *exempt* from import duty:—

(*a.*) All goods, which are shown to be manufactured in the *Faroe Islands*, *Iceland*, or in the *Danish settlements in Greenland* from products of those lands and are imported directly therefrom.

(*b.*) *Travellers' effects, i.e.*, articles of clothing and other travelling requisities accompanying passengers, provided that the Customs Administration considers in view of their quantity and nature that they are imported for the passenger's own use. Such travellers' effects are admitted on oral declaration. If the said effects do not accompany the passenger himself, the Customs Administration may further require from him a written declaration on his word of honour, that the articles are his travelling effects and destined only for his own use.

(*c.*) *Articles of clothing* and travelling effects which belonged to natives of Denmark who have died outside the Customs limits provided the articles are deemed to have been used.

(*d.*) *Tools, instruments, appliances* and the like, which travelling workmen or artists use for the exercise of their handicraft or art, if such articles are deemed by the Customs to have been used.

(*e.*) *Removal goods* (immigrants' effects), *i.e.*, furniture, bedding, cooking utensils and other household effects, musical instruments, agricultural implements, tools, machines and other appliances, which appertain to the method of livelihood of the importer, as well as other similar goods, *if* the owner really comes from abroad to settle in Denmark, *if* the articles in question bear traces of use, and *if* they are imported on account and for the use of the persons who have already made use of them. A written declaration as to these points on word of honour is to be delivered to the Customs.

(*f.*) *Articles for packing*, which are imported with goods for their preservation, and cannot in the opinion of the Customs Administration be regarded as independent articles of trade; also used packing materials, such as receptacles made of sheet metal, bottles, barrels, boxes, chests, trunks, and baskets, if imported without goods, provided such articles cannot in the opinion of the Customs be regarded as articles of trade.

(*g.*) *Models and samples* of goods otherwise dutiable, if they are considered unfit for other purposes.

(*h.*) *Natural history specimens* for scientific collections.

(*i.*) *Works of art, antiquities, ethnographic objects* and the like, for public collections or other public use.

(*k.*) *Arms, ammunition*, etc., imported by the military services for their use.

(*l.*) *Ships' utensils and articles of equipment for vessels*, which are brought from abroad or from a free port or place by native or foreign vessels for use on board, provided that they appear to the Customs in view of their description and quantity to form part of the vessel's equipment. Otherwise they are treated according to the general provisions of the Tariff.

(*m.*) *Provisions*, which are brought from abroad or from a free port or place by native or foreign vessels, provided such provisions either remain on the vessel, or, if they are warehoused for transit on arrival, are exported later by the same vessel or otherwise.

Similarly, provisions and other requisites for vessels which are consumed or used on board the vessel which brought them from abroad or from a free port, whilst it remains in Denmark, are exempt from duty, provided the persons concerned observe the regulations laid down by the Customs to prevent fraud.

Provisions which persons on board shipwrecked vessels retain for their own consumption are duty free.

(*n.*) *Coffins with corpses* and *urns with ashes* of cremated bodies.

§ 3.

The Customs Administration shall be authorized to admit under such control as may be necessary the duty-free importation:—

(*a.*) Of antiquities, ethnographic objects and the like for private scientific collections.

(*b.*) Of statuary, which from their nature are evidently works of art.

(*c.*) Of used articles which are imported as gifts or legacies to indigent persons, and similarly other articles which are imported as donations for the use of benevolent establishments or institutions. Also of articles forming part of marriage outfits, provided they are intended for foreigners, or for Danes who have been living abroad for at least two years, and are removing to Denmark because they are marrying a person resident in the Customs territory. Articles of food and drink, unmanufactured yarn and textile goods, as well as other products for further manufacture and all kinds of raw materials, are excepted from this exemption from duty.

(*d.*) Of insignificant articles, imported over the land frontier for the importer's own use, provided the total amount of duty payable does not exceed 15 öre.

(*e.*) Of articles which, as shown by certificate from the Court concerned, are imported for use in connection with judicial enquiries, provided the articles, unless they belong to Denmark, are re-exported after the enquiries are ended.

(*f.*) Of native goods, or of foreign goods which have passed the Customs, which whilst being conveyed from one inland place to another have passed through foreign territory, or which after being exported are re-imported because they were not sold, or for any other cause.

(*g.*) Of articles imported for markets, and exported again unsold.

(*h.*) Of such articles as are not intended to remain in Denmark, but are to be exported after being exhibited or used, *e.g.*, industrial or natural products for public exhibitions; wax figures, panoramas and the like; theatrical and circus properties, as well as table requisites, tents, seats and the like, for use in dramatic plays and public entertainments; also of railway vehicles hired abroad and imported for temporary use by railways in Denmark.

(*i.*) Of articles imported for repair, washing, bleaching, finishing, and the like, which are to be re-exported; also of articles which after being exported for the above-named purposes are returned; but if such articles are on re importation included under a tariff heading paying a higher rate of duty than on exportation, they are liable to the difference of duty, and in other cases to duty according to the Tariff for any new portions which may in the course of repairs be attached to the goods.

(*k.*) Of articles for packing, which after being filled in Denmark are to be exported as the receptacles for the contents packed therein; also of sacks of vegetable materials, whether such sacks are new or used, if imported with a declaration on the importer's word of honour that they are to be used only for packing goods, as well as of materials imported under the same conditions to be used in sewing such sacks.

(*l.*) Of the goods named in § 2 (*a*), if they have had to be transhipped on the way owing to unforeseen circumstances.

(*m.*) Of goods which have been destroyed by accident before they left the custody of the Customs or before they were examined by the Customs; also if the accident occurred whilst the goods, after being delivered, were under Customs seal, or in a private warehouse, or in transit as unexamined goods.

(*n.*) Of the printed matter referred to in No. 206 of the Tariff.

(*o.*) Of the product of their own catch of oysters which Danish oyster-fishers bring in Danish vessels from the open sea.

§ 4.

Sugar and spirituous liquid, shown to be manufactured in the islands of the Danish West Indies from the produce of those islands, and imported directly therefrom, are subject to a rate of import duty equivalent to the taxes imposed on such goods when manufactured in Denmark, but with deduction of the amount of the West Indian export duties, such deduction not to exceed, however, 5% of the value of the goods. All other goods, shown to be produced in the islands of the Danish West Indies or to be manufactured therein from the produce of those islands, and imported directly therefrom, are allowed a rebate of 33⅓% of the duties as fixed by the present Law.

§ 5.

Goods imported from countries which treat Danish vessels or goods from the Kingdom of Denmark less favourably than vessels or goods of other countries, may so far as Treaty stipulations permit, be charged by Royal Decree with a surtax on the tariff rates of duty up to 40% thereof, for a period not exceeding 40 weeks, or, in case the goods are duty free, with duty not exceeding 10% *ad valorem* or 1 öre per kilo. A Royal Decree of this kind may be issued only once in the course of three years as regards the same country and the same goods.

RULES FOR THE APPLICATION OF THE TARIFF.

a. *General Regulations.*

§ 6.

If liquid or other goods, for which different rates of duty are fixed in the Tariff, or which are partly duty free and partly dutiable, are *mixed* together, the whole mixture, so far as it does not fall as such under any one clause of the Tariff, is to pay duty as the most highly taxed article in the mixture. If it is desired that articles which fall under different numbers of the Tariff and are imported *packed* together, should be assessed for duty as a single article, the duty is similarly to be calculated according to the most highly taxed of the articles packed together.

§ 7.

An article which does not consist of some mixture such as that referred to in § 6, but is otherwise *composed* of different constituents, and does not in its composite condition fall under any of the clauses of the Tariff, is to pay duty as a whole as the component part which, in the opinion of the Customs, gives the article its *character*, even if such part cannot be said to be the chief part.

In cases in which this rule is not considered by the Customs to be properly applicable, the whole article is to pay duty as "Unspecified goods."

§ 8.

When an article is dutiable *ad valorem*, the importer has to state the purchase price, with the addition of insurance, freight and other costs incurred; this statement shall as far as possible be attested by the production of the invoice, bill of lading, or the like. If these are not produced, or the inspecting Customs officers question the correctness of the value as given in these documents or stated by the importer, the value is then either to be fixed by the Customs officers according to the current price, duty paid, in Denmark at the time, by deducting therefrom the amount leviable, or to be determined by an adjudication, to be initiated at the request of the Customs by the chief authority in the town where the duty is to be paid, and to be carried out in the presence of the Customs officials by experts appointed for the purpose by such authority. The duty in such cases is to be charged on the value determined by such adjudication, to which the importer should be invited, and the cost of the adjudication is to be borne by the Customs, unless the importer can be shown to have produced fictitious documents or to have committed fraud of other kinds, or has not produced the above-mentioned documents as to the assessment of value.

If adjudication is not initiated by the Customs, the importer, if he is not satisfied with the value fixed by the Customs, is also entitled to require that the value be determined by adjudication, according to the above rules, and in case the value found by adjudication, which is to form the basis of the assessment of duty, is more than 10% below that fixed by the Customs officials, the expenses of the adjudication are to be borne by the State; otherwise they are to be defrayed by the importer.

If anyone is found to have defrauded or to have sought to defraud the Customs by the production of incorrect invoices, bills of lading or the like, he shall, besides having as already stated to bear the costs of the adjudication of value and to pay duty according to the real value thus determined, have further to pay a fine not exceeding ten times the amount of which the Customs has been defrauded or of which he attempted to defraud the Customs, as well as being subject to prosecution according to the general provisions of law.

The duty on shipwrecked goods is calculated, provided they are sold by public auction after being brought to land, on the amount realized at the auction, the fees and other costs of the auction being included, which the buyer has to bear in addition to his bid, but with a rebate of the amount corresponding to the duty, if they are sold as duty paid; otherwise the duty is leviable according to the value fixed by the Customs after the goods are brought to land.

§ 9

The weighing, measurement, gauging, and other like examination of the quantity or nature of goods is carried out by the Customs authorities, but the labour required has to be paid for by the importer.

§ 10.

Fractions of öre are to be rejected both in special calculations of duty according to the present Law, and in totals.

Cheques issued by banks, and endorsed bank bills may be accepted in payment at all Customs houses.

Bills of exchange will not in future be accepted, as they have been in the past, in payment of duties.

§ 11.

Regulations are fixed by the Crown as to the conditional exemption from duty which is accorded as a matter of custom to the accredited representatives of Foreign Powers in Denmark.

§ 12.

As regards the importation, manufacture, and use of playing cards, the Proclamation of June 9, 1847, remains in force, except as regards the amount of the import duty and of the stamp tax, which latter is fixed at 25 öre for each pack of cards.

b. *Regulations as to Tare.*

§ 13.

When, according to the Tariff, goods are dutiable according to weight, the net weight thereof is to form the basis for the calculation of duty.

§ 14.

By net weight is to be understood as a rule the actual weight of the goods without any packing.

The following receptacles and wrappings or articles for the preservation of goods are, however, to be included in the net weight:—

(*a.*) Glass flasks, bottles, glasses and other glass receptacles and jugs.

(*b.*) Single envelopes of paper, bladders, gummed tissue, tinfoil and the like immediately surrounding the separate articles, with twine of sail yarn, wire and the like.

(*c.*) Linen bags and the like round clothes and similar articles.

(*d.*) Straw envelopes round articles of glass, but this is not to be understood as including the loose straw in which glass goods may be packed.

(*e.*) Boxes containing cotton, linen or woollen yarn, as well as such envelopes and receptacles or wrappers which are usually sold with the goods in retail trade, and for which tare is not specially fixed in the Tariff, *e.g.*, boxes for chocolate, toys, matches, perfumery, steel nibs and the like; cartridge paper, containing chicory, tobacco, etc.; tinfoil wrappings for pomade, soap, tobacco, etc.; bladders containing paint, tobacco, etc.; paint boxes, shells, glasses and cups containing paints; cases for instruments, gunmakers' wares, fancy goods, etc.; boxes, glasses, jugs, etc., with comestibles and the like.

(*f.*) Internal layers, *e.g.*, of wood, cardboard, or paper, in piece goods; reels on which yarn, wire and the like are woven; sheets of paper between gold and silver leaf; wood, cardboard, and similar articles on which certain goods are fastened, and other similar objects.

The removal of the objects named in this paragraph as being included in the net weight, before the goods with which they are imported are weighed, is not allowed; but the removal of cardboard or similar thick paper coverings round silk tissues, as well as boxes containing textiles, shall be permitted before weighing, except in the cases expressly mentioned above.

It may be determined by Royal Decree that certain additions shall be made to the ascertained weight of articles which are usually imported in the receptacles, wrappings and packages specified in (*a*) to (*f*), if the latter are absent on importation.

§ 15.

The net weight is arrived at either by actually investigating the weight of the goods, with due regard to § 14, or by deducting from the gross weight the rates of tares set forth below (§§ 16 to 18).

In cases in which the note "according to investigation" appears in the tare column in the Tariff, it is to be understood that the net weight is to be determined by actual investigation, with due regard to the provisions laid down in § 14; the Customs Administration may, however, permit in the case of such goods whose nature admits of such a proceeding or which are offered for Customs examination in similar packages in bulk, such a degree of laxity in examination as may be convenient.

The results of investigations already made may, after they have been taken sufficiently often, be recognized by the Customs Administration as a provisional guide instead of investigating every single case.

§ 16.

When goods are presented in packings other than those mentioned in the tare provisions of the Tariff, or when the Tariff contains no tare provisions for an article, and it is not expressly laid down that an investigation of the tare shall take place (§ 15), the following general tare is to be allowed according to the nature of the packing, except so far as the latter has, as a result of § 14, to be included in the net weight, viz.:—

(*a.*) For barrels and boxes	16%	of the gross weight.
(*b.*) ,, metal receptacles	12%	,, ,, ,,
(*c.*) ,, straw mats	5%	,, ,, ,,
(*d.*) ,, linen, gunny, cotton, rush, bast and the like	2%	,, ,, ,,
(*e.*) ,, wooden frames, paper or the like being provided for the ends	3%	,, ,, ,,

If barrels, boxes, or baskets have a single or multiple covering of linen, mats or the like, the tare as fixed is to be increased 2%.

Except in the cases in which tare is expressly fixed for double packing, tare is only allowed, in cases of double or multiple packing, for a single packing, namely, for the packing which gives the greatest tare. The importer may, however, remove the outer packing before weighing, and tare is then allowed for the internal packing.

§ 17.

No tare is allowed for other articles used in packing, *e.g.*, cords of rope, bark, paper, waxcloth, straw, moss, seaweed, and the like, but the importer is free to remove such objects before weighing, unless they should in accordance with § 14 be included in the net weight; if the Customs consider that the packing material is entirely homogeneous, a trial weighing of the material may be allowed if circumstances render it desirable.

§ 18.

In the case of casks containing liquids dutiable at net weight, 1½ times the tare is allowed if the cask is less than three-quarters full, and twice the tare if it is less than half full.

In other cases leakage or deficiency of contents is not taken into account in calculating tare. It is, however, open to the importer to fill up the casks before the duty is calculated.

§ 19.

No reduction of weight is allowed on account of the moisture in goods being by accident greater than usual, or for dirt and the like, with which goods may be mixed, or for deterioration, breakage or other damage.

In the case, however, of deterioration or breakage, the importer is allowed to separate the damaged or broken goods before weighing, but goods thus separated must be thrown away or destroyed in the presence of the Customs officials, unless on account of their nature they can be admitted duty free as waste. The Customs Administration may allow goods which have become damp owing to damage at sea, or the like, to be dried under the requisite control, before their weight is determined for the assessment of duty.

§ 20.

Deviations from the rates of tare fixed in the present Law are allowed only if an actual investigation of the net weight takes place. Such investigation may be demanded by the Customs authorities as well as by the importer. If the goods are unpacked on the demand of the Customs, the tare ascertained shall serve as basis for the duty only if it is at least

20 % lower or is greater than the legal tare. If investigation is required by the importer, the tare ascertained is taken into account only in cases where it is at least 10 % greater or is less than the legal tare.

In cases where the Customs have made use of the right accorded to them by § 15 to determine a rate of tare as provisional guide, the tare thus determined is to be considered as the legal tare.

Notwithstanding these provisions, the Customs may always require the goods to be unpacked, when they consider it necessary for the examination of the goods, and in such cases the tare ascertained is taken as the basis for the duty.

§ 21.

When goods for which different rates of duty or tare are laid down, are packed together, the net weight is to be ascertained by actual investigation.

§ 22.

The preceding provisions as to tare are applicable, not only when the goods are assessed for duty immediately on importation, but also when they are entered for, or withdrawn from, credit warehousing, or are exported with refund of duty; the following provisions are, however, to be observed when goods are exported from credit warehousing or with rebate of duty:—

(*a.*) If tare in accordance with the Tariff is calculated in the declaration, is must be seen that the packing corresponds to the similar original packing in which the goods are generally imported with tare in accordance with the Tariff; if the Customs officials have any doubts on this head, the net weight is to be investigated.

(*b.*) As regards internal layers of wood and the like in piece goods and the wrappers, etc., which in virtue of § 14 are included in the net weight, the importer (declarant) has in making his declaration to state on his word of honour that the weight of such layers or wrappers in proportion to the weight of the goods corresponds to the method in which the goods were packed as originally imported; in cases of doubt investigation is to be made by the Customs.

(*c.*) If the goods are provided with double or multiple packings and no tare for such packings has been expressly provided (§§ 1 and 16), the outer packing is to be removed before weighing, unless the importer (declarant) declares himself satisfied that the legal tare on the heaviest portion of the packings be doubled.

(*d.*) The packing materials for which no tare is allowed in view of § 17, are also to be removed before weighing, unless the importer (declarant) is satisfied with the weight as determined by the Customs in accordance with their appraisement.

c. *Regulations as to Credit Warehousing.*

§ 23.

Only those articles for which an amount for credit warehousing is stated in § 1 may be received into a credit warehouse.

The Customs Administration shall, however, be authorized to allow credit warehousing of other goods, both in general and in particular places, when experience may show that necessity therefor exists, and to supplement when necessary the ordinary measures of control which the protection of the Treasury may require.

§ 24.

On the entry of goods to credit warehousing the person interested is allowed credit for the duty in force at the time when settlement is made with him for the consignment entrusted to him. Besides the ordinary quarterly settlements, a settlement is to take place each time the rate of duty on an article admitted to credit warehousing is altered or abolished, and the stock of such articles which is found to exist on inspection by the Customs immediately after the alteration comes into force is treated in accordance with the new stipulations as to duty, whilst on the other hand the portion of the warehoused goods which is not found on inspection to be in stock, is treated in accordance with the former stipulations as to duty.

The surtax referred to in § 5 is leviable immediately the goods are warehoused.

§ 25.

In the case mentioned in the preceding paragraph, the duty on the warehoused goods which are not found to be in stock on inspection becomes due at once, and the last sentence of § 220 of the Customs Ordinance of Feb. 1, 1797, regarding the settlement for goods disposed of since the end of the quarter, is repealed, so that in future in the usual quarterly settlements the duty on warehoused goods which are not found in stock when the inspection takes place, and cannot be shown to have been exported or to have entered another warehouse, or paid duty, but are stated to have been disposed of in the period between the sending in of the quarterly statement and the inspection, is to be paid at the same time as the amounts due for the quarter ended, unless the owner of the warehoused goods can prove by means of a record of sales, specially authorized for the purpose by the chief of the local Customs, that he disposed of the goods during the period in question. In such cases settlement for the goods shall be made only after the conclusion of the current quarter. If the record of sales is incorrectly kept, the penalty imposed by § 227 of the Customs Ordinance (cf. Decree of March 5th, 1803) becomes liable, and the owner loses his right to Customs credit on the goods he sells from warehouse between the conclusion of a quarter and the time when the Customs examination of the warehouse takes place.

§ 26.

The entry of goods into warehouse or their withdrawal therefrom, either by importation from or exportation to a foreign country, or a free port, or by entry from a transit warehouse, is not permitted in quantities less than those stated in § 1. In cases of transfer from one credit warehouse to another, the quantities fixed for entries are to be followed in the case both of entries and withdrawals.

The quantity fixed for withdrawals of spirits in casks applies only to entries and clearances between credit warehouses in Denmark, as no reduction (withdrawal) is allowed in a credit warehousing account for spirits exported abroad, or to a free port or place (*see* § 33).

Goods exported from a warehouse to the Faroe Islands, Iceland, Greenland, or the Danish West Indian Islands, may be withdrawn in quantities only half those fixed in the Tariff for withdrawals.

The Customs Administration is also authorized to permit in particular places, where the state of trade requires, the withdrawal of certain kinds of goods in quantities less than those fixed by law.

Only good and warrantable articles of the kind declared may be entered into or withdrawn from credit warehousing or passed as stock on the Customs examination of the warehouse, and if the Customs authorities doubt whether the goods produced are proper goods for credit warehousing, the goods are recognized as entitled to withdrawal or inclusion in stock only if the owner of the warehouse goods produces on demand the evidence at his disposal showing that the goods are entitled to be included in stock or withdrawn.

§ 27.

The Customs Administration is authorized to permit materials and accessories for goods, which are exported after manufacture in the Customs territory, to be written off from the credit warehousing account, allowance being made if necessary for wastage. The Customs Administration shall determine the detailed regulations, and bring them as far as requisite to the knowledge of the public.

The Customs Administration shall be authorized to allow materials and articles used for the repair or alteration of ships, boats, and vessels, with their equipment and engines, whether they are native or foreign, and yarn of vegetable materials which is used by the fishing population for preparing nets for the use of native fishers, to be written off in the credit warehousing account, allowance being made if necessary for wastage.

Sail cloth which is sewn into sails for ships' use, even if for native vessels and boats engaged in internal navigation, may be written off from the credit warehousing account.

§ 28.

Sugar refiners shall be entitled to credit for the duty on refined sugar as long as they can produce the same to the Customs in an unrefined or refined condition, but not for a greater period than 1½ years, unless security regarded by the Customs as sufficient is given for the proper payment of the duty, and unless the goods are otherwise subject to the control considered necessary by the Customs.

REFUND OF DUTY PAID.

§ 29.

Import duty, rightly paid, is as a rule not refunded, although the goods may be exported later.

The Customs authorities may, however, permit the refund of import duty paid on articles which are exported, when it is found after investigating each case which arises that there are circumstances in favour of such a course.

The Customs Administration shall similarly be authorized to grant a refund of duty which may for any reason have been paid in the cases of goods falling under §§ 2, 3, and 11.

§ 30.

On candy and sugar in whole or cut loaves, tablets, cakes, or the like, without regard to colour, and also on powdered sugar with a polarisation over 98%, a refund of duty is allowed on exportation, the amount of which refund is arrived at from the ratio between the weight of raw and refined sugar: this ratio is to be determined by the Customs in view of the methods of manufacture in use in Denmark at the time, and is to be made public. Refund is not allowed when exportation takes place in parcels so small that the refund is less than two kroner on each occasion, nor unless application is made within four weeks after the date of exportation

Refund of duty on syrup exported is allowed on the same conditions. On the exportation of fruit and other vegetable produce preserved in sugar, and of fruit wine, rebate shall be allowed on the same conditions and provided the goods have been prepared in Denmark; such rebate shall be equivalent to the duty, or the tax, imposed on the sugar used in the manufacture. The Customs Administration is authorized to make the necessary provision for this purpose, including the alteration of the privileges accorded in virtue of § 2 of Law No. 51 of April 1, 1891, as to the tax on native beet sugar.

Six months' notice shall be given of any alteration in the amount of the drawback, which may in the course of time be considered necessary as a result of changes in the conditions of manufacture.

§ 31.

The Customs Administration shall also be authorized to permit, after making investigations in each case and under the necessary control, the refund, when native products are exported, of the import duty paid on the materials or accessories, with allowance for wastage if necessary. The necessary particulars as to concessions of this kind are from time to time to be brought to the knowledge of the public.

Similarly, the Customs Administration shall be authorized to permit refund, with allowance for wastage if necessary, of the duty paid, or the writing off in the transit warehouse account of materials and articles which are used in the repair or alteration of ships, boats, and vessels and their equipment and engines, whether they be native or foreign, as well as of yarn of vegetable materials which is used by the fishing population in preparing nets for the use of native fishers.

In the case of the construction of new ships, boats, and vessels, a refund in respect of the dutiable materials used is allowed up to 2 % of the selling price of the vessel, in accordance with detailed regulations of the Customs Administration.

The amounts of import duty which manufacturers prove they have paid on cotton-seed oil, cocoanut fat, and so-called compound lard (vegetable oil mixed with other fats, stearine and the like), used in the manufacture of margarine, shall be refunded in accordance with detailed regulations of the Customs Administration.

§ 32.

On the exportation of dutiable timber imported under No. 262 the import duty which is proved to have been paid is refunded, when its amount is not less than two kroner for each consignment and when the refund is requested within four weeks from the date of exportation.

§ 33.

The drawback allowed on the exportation of native brandy, with or without the addition of sugar or the like, as the case may be, is also to be allowed on foreign duty-paid spirit, which is exported abroad or to a duty-free port or place.

The same drawback is allowed on all spirit, both imported and native, which is intended for technical use, lighting, cooking and the like, if it is denatured under the requisite Customs control in accordance with the detailed regulations of the Customs.

The cost of denaturing is to be borne by the person at whose request it is carried out, and he is obliged to afford any assistance that may be required.

Denaturation under Customs control is not allowed for a quantity less than 200 litres at 50 % at any one time.

WAREHOUSE RENT.

§ 34.

For storing goods in the State warehouses (packing houses) or in the Customs houses, the following monthly rent is charged:—

A.—Copenhagen Customs house:

1. For articles which pay import duty according to weight:	
When the duty does not exceed 10 öre per kilo.	10 öre per 100 kilos. gross.
When the duty amounts to more than 10 öre, but does not exceed 30 öre per kilo	20 öre per 100 kilos. gross.
Other (including also articles dutiable according to their number)	40 öre per 100 kilos. gross.
2. For articles which pay duty according to cubic measurement	15 öre per cubic metre.
3. For articles dutiable either both according to weight and value or on value only	1⅞ *ad val.*
4. For articles which pay duty according to capacity	20 öre per 100 kilos. gross.
5. Duty-free goods	20 öre per 100 kilos. gross.

B.—At other Customs houses in the country:

1. For articles dutiable according to weight, capacity or number	10 öre per 100 kilos. gross.
2. For articles dutiable according to cubic measurement	15 öre per cubic metre.
3. For articles dutiable either according to both weight and value or on value only	1⅞ *ad val.*
4. Duty-free goods	20 öre per 100 kilos. gross.

Note 1.—If different kinds of goods, on which warehouse rent is, in virtue of the preceding rules, charged in different ways, are packed together in the same parcel, the whole parcel is chargeable with the rent fixed for the goods contained therein which pay the highest rate of rent according to weight.

Note 2.—For parcels, the contents of which are unknown or not known with sufficient accuracy to determine the warehouse rent payable, the rate charged shall be 40 öre per 100 kilos. gross in Copenhagen and 20 öre elsewhere.

If it is found that so considerable a change has taken place in ordinary storage rent as to necessitate an alteration of the above rates, they can be increased or diminished to an amount not exceeding 25% by Royal Decree.

§ 35.

In calculating warehouse rent, both the day of deposit and the day of withdrawal are included in the time. In case of articles imported by sea, the day on which the vessel begins to discharge is reckoned as the day of deposit, or, in special circumstances and with the consent of the Customs, the day on which the particular articles were unloaded.

In case articles are stored for only 8 days or less no warehouse rent is charged. If they remain longer warehouse rent is to be paid, including the first 8 days. In calculating warehouse rent a period of 15 days or less is reckoned as half a month, and a period of over 15 days as a whole month. The months are calculated from calendar date to calendar date (*e.g.*, the first month from February 6th to March 5th, two months from February 6th to April 5th, and so on).

§ 36.

If an article is stored for six months or more, the warehouse rent is increased 50% for the whole time it has been stored in the Customs house.

§ 37.

Rent is to be paid when the articles are removed from the warehouse or taken away from the Customs house, if this takes place before the expiry of the calendar year following that in which they were deposited. If the goods remain longer it shall be paid after the expiry of the period named, and if they remain for several years it shall be paid at the end of each calendar year for the period due.

If the rent thus due is not paid, a notification is to be made in the newspaper of the town or district which is most suitable, as to the goods in question with their marks, quality and kind, with a statement as to the place from which, and the vessel or other means by which, they were imported. The cost of this notice is to be borne by the goods in proportion to the space which each occupied in the whole notification.

If no application is received within three months after this notification, the Customs authorities shall draw up an inventory of the goods and sell them, after previous notice, by public auction, either for export or to remain in the country, according to circumstances. The cost of notification and of the sale, as well as warehouse rent and the Customs duties which may be liable, are to be deducted from the amount realized.

The surplus is to be placed to the credit of the Treasury. If, however, the owner of the goods makes application before the expiry of three years after the sale, and makes good his right of ownership of the articles sold, he is entitled to have the surplus paid over to him.

OTHER REGULATIONS.

§ 38.

There shall annually be laid before the Rigsdag and the Customs Council provided for in the next paragraph a statement of the more important decisions as to the tariff classification of goods given in the preceding year, including especially particulars as to articles considered to be "unspecified goods" in accordance with No. 301, *a* and *b*.

§ 39.

A Customs Council is to be established consisting of 12 members elected by the Rigsdag (6 elected by each House on proportionate voting) and 12 members selected by the Minister of Finance (including at least 2 representatives of trade and shipping, 2 of manufactures and industry and 2 of agriculture), under the presidency of the Director-General of Taxation. All members are appointed for 6 years, but they may be re-appointed. The first appointments shall be made in the January quarter of 1910.

The functions of the committee shall be to investigate all questions affecting the Customs legislation, Administration, etc., which may be submitted to it by the Administration or brought forward on the members' own initiative, and to propose any modifications considered desirable.

The Customs Council shall meet at least once a year, the first time in the April quarter of 1910. A report of its meetings shall be prepared and published as far as determined by the Council itself.

The Council shall itself decide on its method of procedure and employ such assistance as may be necessary.

The members shall receive an allowance of 10 kroner for each day's meeting and for each day occupied in travelling.

§ 40.

On the importation of goods from foreign countries, and the exportation of goods thereto, the persons receiving and despatching the goods, whether they are free or dutiable, must communicate to the Customs information as to the kind and quantity of the imported or exported goods, and the country where they were purchased or to which they were sold, and in the case of exported goods a statement as to how far the goods are of Danish or foreign origin. The Customs Administration are to cause the detailed regulations necessary for the execution of this provision to be drawn up and published, including stipulations as to the style and contents of the forms of declaration.

The Customs Administration is authorized to demand from industrial concerns which are subject to inspection in virtue of Law No. 71 of April 11th, 1901, such information as to the quantity and value of their production each year and as to the raw materials and auxiliary products used as may serve as a guide in determining the effect of import duties on the price of the goods produced.

Persons failing to supply information or giving incorrect information as to the matters in regard to which they are required by this Article to furnish statements, are liable to fines of from 5 to 500 kroner, payable to the Treasury. Such fines shall be inflicted by Administrative Order of the Customs Administration, but the person concerned may appeal against them to the Law Courts within three weeks.

DATE OF ENFORCEMENT OF LAW, REVISION AND APPLICATION.

§ 41.

This Law shall come into force on January 1st, 1909, and shall also be applied to all goods which are in stock in credit or transit warehouses when it enters into operation. As regards "beverages" and "tobacco and tobacco substitutes," however, the Law may be made applicable before the date named by Royal Decree.

From the date the Law comes into operation all provisions of law in conflict therewith are annulled.

The Government shall lay before the Rigsdag in October, 1916, a bill revising the present Law.

§ 42.

This Law does not apply to the Faroe Islands.

ICELAND

MONEY, WEIGHTS, AND MEASURES.

Money: The monetary unit in Iceland is the *Krone* = 100 *ore* = 1s. 1⅓d.
Weight: Kilogramme = 2⅕ lbs. avoirdupois. Measures: Liter = 1·76 pints.

Revenue Law for Iceland No. 37 of Nov. 8, 1901, as amended by the Law of July 11, 1911.

	Kr.	öre.
1. Beer of all kinds, lemonade, and other similar non alcoholic beverages intended to be consumed unmixed ..... *liter*	0	10
2. Brandy, rum, cornspirit, whiskey, arrack and all other similar beverages, of a strength of: 8° or less ..... *liter*	1	00
Over 8° and up to 12° ..... ,,	1	50
Over 12° and up to 16° ..... ,,	2	00
Spirits of a strength of 16°, imported as fuel or for industrial purposes, subject to being previously rendered unfit for human consumption under the supervision of the authorities	Free.	
Table wine, red or white of all kinds, non-sparkling; communion-wine, and also non alcoholic fruit wines, fruit juice and other non-alcoholic liquors not elsewhere specified ..... *liter*	0	50
4. All other spirituous beverages, including bitter compounds to be consumed pure; acid sugar ..... *liter*	1	00
5. Mineral waters ..... ,,	0	02
6. Bitters (bitter essence, elixir, &c., of similar kind) ..... ¼ *liter* or smaller quantities	1	00
And in proportion for larger quantities.		
In case beverages specified in Nos 2, 3 and 4 above, are imported in receptacles containing less than 1 *liter*, the duty leviable shall be the same for each ¾ *liter* as for each *liter* in larger receptacles.		
7. Tobacco of all kinds, whether smoking or chewing, or snuff and unmanufactured ..... kilo.	2	00
8. Cigars or cigarettes ..... kilo.	5	20
Cigarettes are dutiable including the paper and the boxes or tins in which they are sold.		
Tobacco in the leaf, imported under the supervision of the authorities and used for the preparing of sheep-wash is exempt from import duty.		
9. Coffee, unroasted, and its substitutes ..... kilo.	0	30
10. ,, roasted ..... ,,	0	40
11. Sugar and syrup ..... ,,	0	15
12. Tea ..... ,,	1	00
13. Chocolate ..... ,,	0	50
14. Cocoa powder ..... ,,	0	30
15. All kinds of barley sugar and sweetmeats, as also other products, prepared with sweetening substances, which are used in the same manner as barley sugar and sweetmeats, including candied fruits ..... kilo	0	80

For the goods mentioned under 1—6 fractions of a unit of duty being ½ or more shall be considered one unit, whereas smaller fractions shall be dropped.

On the goods mentioned under 7—15 duty shall be charged on ½ custom unit, so that ¾ and over shall be calculated as one custom unit, ¼ to ¾ as ½, but a smaller fraction shall be dropped.

By a law which came into operation January 1, 1911, the duties on the undermentioned goods imported otherwise than by parcel post are fixed as follows:

	Kr.	öre.
Soda, chalk, fireproof clay, carbide, gasoline, slate, and butter-salt ..... 50 kilos.	0	10
All kinds of material for fodder, sail cloth, ready-made sails, sail yarn, twine used for fishing nets, sack cloth, loose packing material, balls of wool, packing mats, tarpaulin (whether tarred, coloured or not), lubricating oil, builders' pasteboard, all kinds of rope, all kinds of fishing lines and fishing		

	Kr.	öre.
nets, cork, balls for fishing nets together with floats, tackle-blocks, nails, scythe-blades, sharpening stones, grindstones, steel crowbars, sledge-hammers, anvils, mowing machines, ploughs, harrows, shovels, spades, pitchforks, motors for boats, anchors and anchor chains, coccolite, iron joists for building construction, stoves, kitchen ranges, iron pipes, steel rails, fishplates for rails, bolts for rails, dog spikes, gypsum, shavings and sawdust, oilskins, linoleum and oil-cloth ..... 50 kilos.	0	25
All kinds of textile goods, articles of clothing (including all kinds of footwear), thread, and all kinds of yarn, except sail yarn and thread for fishing nets ..... 10 kilos.	0	60
Boats ..... cubic foot	0	03
All other dutiable goods (*i.e.*, other than those specially mentioned in the Tariff and those upon which a special duty is imposed) ..... 10 kilos.	0	20

Note—This rate is also applicable to all goods provided for in the Law of October 22, 1912, as amended by the present Law in cases where they are packed together with other goods, or so packed that the nature of the goods cannot be determined unless the goods are unpacked.

Goods exempted from import duty: Paper, artificial manures, earthenware pipes, moulding-sand, as also ships and boats which put into Iceland, are, in accordance with the present Law, to be exempt from Customs duty.

Fractions of one unit of duty being ½ or more shall be considered one unit, whereas smaller fractions shall be dropped.

A fee of 30 öre is payable on each postal parcel imported into Iceland.

EXPORT DUTIES.

SECT. 1.—There shall be paid an export duty on fish and fish-oil prepared in the country or shipped in an unprepared state, on exportation of these products upon vessels clearing from an Iceland port or upon vessels engaged in the herring fishery in the *fjords* or along the coasts, or anchored in territorial waters for purpose of carrying on fishing.

When a fishing boat approaches the coast or comes to fish into the *fjords*, the master shall immediately report himself to the Sheriff (*Politimestern*) of the region and deliver him his ship's papers. These documents shall only be returned to him when the vessel goes to sea, either to proceed to other fisheries or clear from the coasts, and finally depart to another country after completing the fishing season.

[NOTE.—Tithes on fish are abolished.]

		Kr.	öre.
Codfish, salted and flat fish	100 kilos	0	10
Fish, half-dried, salted or fresh	hundred	0	20
Maws	100 kilos	0	30
Roe (spawn)	barrel	0	15
Herring, in bulk or in ship's hold.....	ton (108 to 120 litres)	0	25
Halibut	100 kilos	0	5
Flounders	,,	0	3
Fish oil, not otherwise mentioned	barrel	0	30
Herring oil	ton (= 105 kilos)	0	30
Whale oil	,,	0	50
Salmon, salted, smoked or preserved	100 kilos	0	30
Preserved fish, other than salmon	,,	0	10
Flesh of whale in powder.....	,,	0	25
Guano whale.....	,,	0	10
Whalebone	,,	0	20
,, in powder	,,	0	10
Cattle food, in powder.....	,,	0	30
Oil cake for cattle food.....	,,	0	25
Manure.....	,,	0	15

No quantities less than one-half of those forming above bases shall be taken into account in calculating the duties. Any quantity exceeding one-half shall pay as a full unit.

FAROE ISLANDS

WEIGHTS AND MEASURES.

Danish weights and measures must be used when trading in the Faroe Islands.

Sec. 1.—The unit of weight for general trade is 1 lb. The Danish lb. is 500 French grammes.

Sec. 2.—100 lbs. is 1 cwt.

Sec. 3.—The lb. is sub-divided into 100 quints (quint=5 grammes), and the quint into 10 orts, and into decimals of orts.

LAW ON VARIOUS TAXES.

Digest of Law No. 44 of March 30, 1892.

IMPORT DUTIES.—SECTION I.

	Kr.	öre.
(1) Wines:		
In casks or other articles of more than one pot ..per pot	0	15
In bottles or other articles of less than a pot ..per ¾ pot	0	15
(2) Spirits, spirit (of wine, &c.) and spirituous drinks of all kinds:		
For every pot of 8° strength or less .....per pot	0	15
Over 8° and up to 12° ..... ,,	0	25
Over 12°..... ,,	0	35
(3) Beer, all kinds ..... ,,	0	5

These articles only to be unloaded at Thorshavn or a port where a Sysselmand resides. The master of the vessel is responsible for them and for any fine up to 200 kr. (11*l.* 2*s.* 2*d.*)

Duties are levied on vessel's manifest or Customs declaration. The master of the vessel must certify in writing that he has not on board for delivery in the Faroe Islands any dutiable goods except those on his papers. Fine 200 kr. The Landfoged may at any time require a declaration from residents of the dutiable goods they have received.

The receiving officer may order an inquiry or inspection if he doubts the reports made to him.

If the strength is not known of spirits on which the duties are graded, the highest rate must be paid or a test made.

If for any reason the quantities on the manifest are not delivered, the person for whom they were destined need not pay duties on the missing quantities.

Fines are doubled in case of fraud.

The dutiable articles may be charged for duties and fines, and may not meanwhile be disposed of.

The duties levied on dutiable articles landed on the Faroe Islands owing to stranding, or damage or other causes, may be refunded when the goods are exported.

Fines may be determined by the Amtmand unless the parties wish to go to law; in the latter case they are ordinary police cases. The Ministry of Justice may, should there be reason, remit the fines.

Articles mentioned in Sec. 1 may not be manufactured on the Faroe Islands except beer, which is not produced by sedimentary fermentation.

Fines 100 to 1,000 kr., and confiscation of implements.

Fines go to the State, unless there is an informer, in which case he gets half.

The revenue officer retains 4 per cent. of duties.

On abolition of previous tonnage dues, &c.:—

There is a fee of 5 öre per ton on vessels and the license is fixed at 25 kr. for trading from a vessel.

DANISH WEST INDIA ISLANDS

ST. CROIX

INDEX TO THE PRINCIPAL ARTICLES MENTIONED IN THE TARIFF, ALPHABETICALLY ARRANGED

Agricultural implements	1	Cords	4	Machinery and parts of	1	Skins	5
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Anchovies	3	Corn starch	3	Maps and charts	1	Spirits	5
Anchors and chains	3	Cotton yarns	3	Matches	6	,, of turpentine	6
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Arrowroot	5	Ducks	6	Mules and asses	1	Steel	6
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Beer	5	Fish	2	Needles, sewing	4	Sugar, loaf	6
Bisulphate of lime	1	,, fresh	1	Oars	3	,, hogsheads	1
Blocks, ships'	3	Florida and rose water	6	Oils	4	Tallow	6
Boots	6	Flour	2	Oil cake	4	Tar	6
Bran	4	Furniture	1	Paper, packing	5	Tea	6
Brass, unwrought	4	Garden produce	1	,, wall	4	Tiles, curbing	6
Bread	2	Gloves	4	Peas and beans	2	Tile pipes	6
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Brooms	4	Groats, barley	3	Petroleum	4	Tin plate	3
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,, of linen	5	Lead, unwrought	3	Shirts, dress	5	Yokes of wood for oxen	3
Colors, oil	3	Leather for harness	4	Shoes	5	Zinc	6
Copper, unwrought	4	Lime	4				

Money.—1 dollar = 100 cents = £0 4s. 2d.

NOTE.—A new currency law was passed by the Rigsdag in the Session of 1903-4 altering the money of the Danish West Indies as follows:—The unit (coin) of 1 fr. of 100 bits; 5 fr. to be equal to 1 West Indian dollar.

Weights and measures the same as those of Denmark.

ON IMPORTS THE FOLLOWING DUTIES AND EXEMPTIONS ARE ESTABLISHED :

I

1.—In general :

a. Are free of duty :

Sugar hogsheads, rum and molasses puncheons ; staves, headings and hoops for casks ; agricultural implements ; apparatus for sugar boiling and for distilling rum and for sugar-mills ; mill timber ; fire-bricks · machinery and parts thereof ; fresh fish and turtles ; fresh garden produce and vegetables for food ; coal, mineral ; mules and asses ; manures ; printed books and sheets ; maps and charts ; used furniture, being the property of persons establishing themselves in the Island. Animal charcoal (kind of fertilizer) ; drainage pipes (as agricultural implements) ; bisulphate of lime employed in the clarification of sugar ; nitrate of soda or Chilian saltpetre, provided that it be imported in casks or other similar large receptacle and destined to be employed as a fertilizer ; bags for packing sugar.

b. Are subject to a specific duty :

2.—Goods.		Duty $ c.
Flour of wheat	100 lbs.	0 60
Flour of other cereals	,,	0 25
Bread of wheat	,,	0 75
Bread of other cereals	,,	0 35
Meat, tongues, hams and sausages, salted, smoked or dried	,,	1 25
Pork, smoked or salted	,,	0 80
Fish, dried or salted	,,	0 25
Fish, smoked or pickled	,,	0 40
Butter	,,	1 50
Cheese	,,	1 50
Lard	,,	0 40
Peas of all kinds, dried	brl.	0 25
Beans do. do.	,,	0 25

Tares.—bags, each 2lbs. ; baskets, mats, straw, pasteboard and the like 5% ; Linen packings, single 2% ; Packages, firm, such as of wood, iron, stoneware, glass and the like 10%.

c and *d*.—(The following tariff, dated May 1, 1887, has been substituted in lieu of paragraphs *c* and *d* of the import tariff of June 30, 1850) :

3.—Goods.		Evaluation. $ c.	Duty. per ct.
Yokes of wood, for oxen	pair	1 50	5
Oars	foot	0 10	12½
Alcohol	gallon	1 50	12½
Anchovies	keg	1 0	12½
Anchors and chains	lb.	0 4	5
Pitch	brl.	5 0	5
Laundry blue	lb.	0 25	12½
Tin-plate	,,	0 8	5
Blocks, ships'	*ad val.*	—	5
Lead, unwrought	lb.	0 6	5
Cotton yarn and crochet cotton	,,	0 60	12½
Cords and tapes of cotton	,,	0 50	12½
Cotton thread	1200 yards	0 18	12½
Iron axle-boxes, for carts	*ad val.*	—	5
Cocoa, in the bean	lb.	0 16	12½
Cement	brl.	3 0	5
Plaster of Paris	,,	2 0	5
Chocolate	lb.	0 45	12½
Currants	,,	0 16	12½
Corn starch	,,	0 12	12½
Demijohns	each	0 25	12½
Vinegar, common	*gallon	0 18	12½
,, French	,,	0 60	12½
Sheep	each	4 0	5
Lambs	,,	1 20	5
Pigeons and doves, for food	,,	0 20	5
Hens	,,	0 35	5
Colors, oil : Zinc white	lb.	0 9	12½
,, White of lead, red and yellow ochre	,,	0 7	12½
,, dry	,,	0 6	12½
,, other of all kinds, not specially mentioned	*ad val.*	—	12½
Varnish, common	gallon	2 0	12½
,, copal	,,	3 0	12½
Goats	each	3 0	5
Kids	,,	0 50	5
Groats, barley	lb.	0 3	12½
Groats of oats	,,	0 4	12½
Groats, pearled	,,	0 5	12½
Rice	,,	0 3	12½
Sago	,,	0 8	12½
Geese	each	2 0	5

* A gallon is counted as answering to 5 ordinary whole bottles or smaller gin flasks or to 3 large gin flasks.

4.—Goods.		Evaluation. $ c.	Duty. per ct.
Towels of cotton or linen, No. 1	dozen	1 0	12½
,, ,, No. 2	,,	2 0	12½
,, ,, No. 3	,,	4 0	12½
Handspikes	each	0 48	5
Collars of leather, for horses	,,	1 50	12½
,, ,, ,, mules	,,	0 75	5
,, of straw or corn blades for mules	,,	0 24	5
Gloves of silk or kid, for children	dozen pairs	2 0	12½
Gloves of silk, for women	,,	4 0	12½
Gloves of kid, long, for women	,,	8 0	12½
,, short, for women	,,	4 0	12½
,, kid, for men	,,	4 50	12½
,, of cotton	,,	1 0	12½
Resin	lb.	0 6	5
Oats	brl.	4 0	5
Horses, No. 1	each	40 0	12½
,, No. 2	,,	80 0	12½
Horses of a dutiable value of $ 100.00 or more *ad val.*		—	12½
,, foals (of less than 1 year)	each	12 0	12½
Wheels for carts	*ad val.*	—	5
Wheelbarrows of wood or iron	,,	—	5
Cattle, horned, neat, No. 1	each	25 0	5
,, ,, No. 2	,,	40 0	5
,, ,, of a dutiable value of $50.00 or more *ad val.*			5
,, ,, calves (of less than 1 year)	each	10 0	5
Hides	*ad val.*	—	5
Bran	lb.	0 2	5
Hay	100 lbs.	0 50	5
Iron : axles for carts ; chains for mules and oxen ; wire, for fencing ; sheet ; spikes, nails, rivets of all kinds	lb.	0 4	5
Sheet iron, galvanized	,,	0 5	5
Iron nails, galvanized	,,	0 7	5
Iron screws, galvanized	,,	0 14	5
Iron screws	,,	0 12	5
Iron, unmanufactured	,,	0 2	5
Iron, manufactured, not specially mentioned :			
1. Coarse or bulky wares, rough	,,	0 3	12½
2. ,, ,, forged	,,	0 4	12½
3. Finer, in articles such as hasps, cramps, hinges, &c.	,,	0 12	12½
4. Tinned or enamelled	,,	0 6	12½
Ice	100 lbs.	0 6	12½
Coffee	lb.	0 15	12½
Milk, in boxes	box	0 63	12½
Lime for building purposes	brl.	0 40	5
,, tempered or unslacked	,,	1 0	5
Turkeys	each	2 0	5
Carts for agricultural purposes	*ad val.*	—	5
Buttons of bone	gross	0 15	15½
Copper, unwrought	lb.	0 25	5
Cork stoppers, fine	thousand	5 0	15½
,, common	,,	2 0	12½
Brooms of rushes	dozen	0 16	12½
,, straw	,,	2 50	12½
Chalk	lb.	0 2	5
Gunpowder, fine	,,	0 64	12½
,, coarse	,,	0 40	12½
Horsehair	,,	0 40	12½
Charcoal	brl.	0 50	5
Lampblack	lb.	0 12	12½
Cords of 6, 9 and 12 ends	,,	0 16	12½
Cords, thinner	,,	0 25	12½
Candles, stearine	,,	0 25	12½
Candles, tallow	,,	0 12	12½
Sole leather	,,	0 20	5
Leather for harness	,,	0 35	5
Maize in the cob	100 cobs	0 50	5
Maize in the grain	brl.	2 50	5
Almonds, shelled	lb.	0 35	12½
,, in the shell	,,	0 25	12½
Brass, unwrought	,,	0 35	5
Hairpins	hundred	0 10	12½
Needles, sewing	thousand	1 0	12½
Pins, in bulk	,,	0 30	12½
Pins, on cards	12 cards	0 50	12½
Vermicelli	lb.	0 9	12½
Oil, olive (sweet), No. 1	bottle	0 32	12½
,, ,, ,, No. 2	,,	0 50	12½
,, lamp ; rapeseed, linseed and lard oil	gallon	0 80	12½
,, for harness (neatsfoot, spermaceti)	,,	1 50	12½
Petroleum, kerosine	,,	0 15	12½
Oilcake	lb.	0 3	5
Oilcake meal	,,	0 2	5
Ox-bows	*ad val.*	—	5
Paper, wall, No. 1	roll	0 25	12½
,, ,, No. 2	,,	0 60	12½
,, foolscap	ream	1 30	12½

5.—Goods.		Evaluation. $ c.	Duty. per ct.
Paper, packing, No. 1	ream	0 50	12½
,, ,, No. 2	,,	1 0	12½
,, ,, No. 3	,,	1 50	12½
,, note	,,	1 50	12½
,, writing and letter	,,	2 0	12½
Pepper, black or white	lb.	0 14	12½
Pipes, tobacco, clay	gross	0 80	12½
Raisins, No 1	lb.	0 15	12½
,, No. 2	,,	0 25	12½
Salt, cooking	brl.	0 40	5
Salep (arrowroot, touslemois)	lb.	0 8	12½
Foundry sand	*ad val.*	—	5
Sardines	¼ box	0 11	12½
Seaweed	lb.	0 3	12½
Harness for sugar waggons or carts	*ad val.*	—	5
Twine	lb.	0 12	12½
Mustard	bottle	0 40	12½
Shingles, Boston, No. 1	thousand	1 50	5
,, ,, No. 2	,,	3 0	5
,, ,, No. 3	,,	4 50	5
,, cypress	,,	5 0	5
,, of all kinds, of a dutiable value of $ 6.00 and more	*ad val.*	—	5
Cigars, No. 1	thousand	5 0	12½
,, No. 2	,,	10 0	12½
,, No. 3	,,	15 0	12½
,, No. 4	,,	25 0	12½
,, of a dutiable value of $ 30.00 and more per 1000	*ad val.*	—	12½
Cigarettes	,,	—	12½
Skins, calf	lb.	0 50	5
,, lamb, for lining	,,	0 40	5
,, other	*ad val.*	—	5
Shirts, dress, of linen, No. 1	each	2 0	12½
,, ,, of a dutiable value of $ 2.50 and more	*ad val.*	—	12½
,, of cotton, No. 1	each	0 50	12½
,, ,, No. 2	,,	0 80	12½
,, ,, No. 3	,,	1 20	12½
,, ,, of a dutiable value of $ 1.40 and more	*ad val.*	—	12½
Collars of linen, No. 1	dozen	1 50	12½
,, ,, No. 2	,,	2 10	12½
Shoes, for children, No. 1	pair	0 25	12½
,, ,, No. 2	,,	0 50	12½
,, ,, No. 3	,,	1 0	12½
,, for women, No. 1	,,	0 80	12½
,, ,, No. 2	,,	1 0	12½
,, ,, No. 3	,,	1 30	12½
,, ,, of a dutiable value of $ 1.45 and more	*ad val.*	—	12½
,, for men, No. 1	pair	1 25	12½
,, ,, No. 2	,,	2 0	12½
Slippers	*ad val.*	—	12½
Shoe blacking	12 boxes	0 35	12½
,,	12 bottles	0 80	12½
Playing cards (the stamp due is 4 cents per pack)	*ad val.*	—	12½
Spirits of wine (alcohol)	gallon	1 50	12½

Spirituous liquors:

(Law No. 111 of April 6, 1906, relating to the Excise duty on rum in St. Croix.)

ART. 1.—The term *rum* in the present Law shall mean any spirits manufactured in St. Croix. By *dealer in rum* is to be understood any person who is licensed to sell spirits in St. Croix.

ART. 2 and 3.— . . . . . .

ART. 4.—On all rum removed from the warehouse of the dealer in rum, there shall be paid a duty of not less than 20 cents, nor more than 50 cents for each gallon of rum containing up to 54% of pure alcohol ascertained by Tralles' alcoholometer at 15,5 Celsius = 60° Fahrenheit.

Rum of greater strength shall be reduced, according to the ascertained measure and strength, to 54% and pay duty accordingly.

The amount of duty to be assessed within the above fixed limits shall be determined by the Colonial Council for a period of three years.

The duty shall be paid to the Customs at the time when the rum leaves the warehouse, but for the payment of duty on rum withdrawn from the warehouse, the Customs are at liberty to grant an extension of time—not to exceed one month—until the next removal takes place.

ART. 5.—Rum removed from the warehouse of the dealer for export from St. Croix under Customs control is free of duty. Moreover, the Minister of Finance may decide that, subject to necessary measures of control, it will be permissible to withdraw rum from the warehouses free of duty, if used for technical or industrial purposes in St. Croix.

ART. 6 to 12.— . . . . . .

ART. 13.—If the Customs Law does not provide for heavier duty, rum and other spirits imported into St. Croix shall pay Customs duty at the same rate as the Excise duty, to be fixed from time to time in accordance with Article 4 of the present Law; when the alcoholic strength of spirits cannot be ascertained, they shall be taken as testing 100%.

(Law No. 112 of April 6, 1906, relating to the import duties on Spirits, Wine and Beer.)

ART. 1.—Spirits of all kinds brought into St. Croix shall pay an import duty of 1 dollar per gallon. The gallon is equivalent to 3¾ pots.

ART. 2.—Wine and beer of all kinds shall respectively pay on importation into St. Croix 25 and 20% on the value to be assessed in concurrence with the Customs at St. Croix.

ART. 3.—The present Law shall enter into operation on the same day as the Excise Duty Law on rum at St. Croix.

6.—Goods.		Evaluation. $ c.	Duty. per ct.
Steel	lb.	0 12	5
Curbing tiles	thousand	32 0	5
Bricks, No. 1	,,	7 0	5
,, No. 2	,,	11 0	5
Whetstones	*ad val.*	—	5
Starch	100 lbs.	6 50	12½
Stockings and socks of cotton; socks for children	12 pairs	0 80	12½
,, ,, ,, No. 1	,,	1 0	12½
,, ,, ,, No. 2	,,	1 50	12½
,, ,, ,, No. 3	,,	2 0	12½
,, ,, ,, No. 4	,,	3 0	12½
,, ,, ,, No. 5	,,	4 0	12½
,, ,, ,, the dutiable value of which is $ 4.50 and more	*ad val.*	—	12½
Boots	,,	—	12½
Sugar, loaf	lb.	0 12	12½
Hogs and pigs, large and small, No. 1	each	1 0	5
,, ,, No. 2	,,	2 0	5
,, ,, No. 3	,,	3 0	5
,, ,, No. 4	,,	6 0	5
Matches	gross of boxes	0 70	12½
Soap, common, brown or blue	lb.	0 6	12½
Tallow	,,	0 10	5
Tile pipes	foot	0 4	5
Spirits of turpentine	gallon	0 75	12½
Tea, No. 1	lb.	0 55	12½
,, No. 2	,,	0 85	12½
,, the dutiable value of which is $ 1 and more	*ad val.*	—	12½
Tin, unwrought, also tin solder	,,	—	5
Tar	brl.	6 0	5
Tobacco, in the leaf	lb.	0 12	12½
,, manufactured	,,	0 25	12½
,, snuff, in flasks	flask	0 50	12½
Cordage	lb.	0 10	5
Wood, hard	sq. foot of 1 inch thickness	0 7	5
,, mahogany	,, ,,	0 8	5
,, pitchpine, boards	1000 sq. feet	30 0	5
,, ,, beams and planks	,,	35 0	5
,, white pine, boards	,,	20 0	5
,, ,, beams and planks	,,	25 0	5
,, other kinds, of which the measurement by the square is difficult	*ad val.*	—	5
Tissues, of silk mixed with the following materials	*ad val.*	—	12½
,, of pure wool No. 1	yard	0 30	12½
,, ,, No. 2	,,	0 60	12½
,, ,, the dutiable value of which is 75 cents and more	*ad val.*	—	12½
,, of wool mixed with the following materials	*ad val.*	—	12½
,, (linen), of flax or hemp, pure or mixed with the following materials	*ad val.*	—	12½
,, of cotton, dyed or not, bleached or not, No. 1	yard	0 5	12½
,, the same, No. 2	,,	0 7	12½
,, ,, No. 3	,,	0 10	12½
,, ,, No. 4	,,	0 14	12½
,, ,, the dutiable value of which is 16 cents and more	*ad val.*	—	12½
,, sailcloth	,,	—	5
Woven fabrics, of pure silk, No. 1	yard	0 50	12½
,, ,, No. 2	,,	1 0	12½
,, ,, the dutiable value of which is $ 1.25 and more	*ad val.*	—	12½
Rose water	bottle	0 12	12½
Florida water	½ bottle	0 32	12½
Goblets, No. 1	each	0 4	12½
,, No. 2	,,	0 15	12½
,, No. 3	,,	0 30	12½
Tools and implements	*ad val.*	—	5
Zinc, unwrought	lb.	0 16	5
Ducks	dozen	5 0	5

Note.—Goods not enumerated in the present tariff shall be dutiable according to the invoice price (provided that such price corresponds to the average price of such goods at the place of shipment), with an increase as stipulated hereinafter, in such manner that the total invoice value shall equal the wholesale price of the goods in St. Croix. This increase shall be 15 % of the invoice price for goods imported from St. Thomas with an invoice from said island, and 25 % for all other goods. In default of an invoice, the Customs shall appraise the value of the goods, either according to the wholesale price in the island, or according to the ordinary retail price less 25 % of such price. In both cases the Customs duties must not be included in the appraised value.

ST. THOMAS

IMPORT DUTY.

On all goods imported, import duty shall be paid at the rate of 6 per cent. on the value of the goods at the last place of exportation, including all costs, and charges incurred in placing the goods free on board at the last place of exportation. Fire-arms, ammunition, combustible and explosive materials are, however, subject to such control as the Government may direct.

1. No import duty shall be charged on:
   Fresh fish and live turtles; fresh fruits and vegetables and other market and like plants for use as food; gold and silver in ingots or coins; coals; mules and asses; printed books and papers; used travelling effects and furniture, being the property of the traveller or emigrant.
2. Casks for sugar, rum, and molasses; staves, headings, hoops; agricultural implements; implements for boiling sugar, making rum, or for use in the sugar mills; mill timber; fire bricks; machinery in sets, or parts thereof; manure, when imported for use in St. John, and not landed in St. Thomas. When the said articles are landed in St. Thomas, import duty shall be paid at the rate of 6% on the value of the goods; but if it be proved to the satisfaction of the Custom-house that the articles have subsequently been used in St. Thomas or St. John, the duty paid shall be refunded.
3. All goods on which duty has been paid in St. Croix, and that are imported in Danish vessels, and accompanied by clearance showing that such duty has been paid in St. Croix.
4. All goods the product of St. Croix and imported in Danish vessels.
5. All goods imported for the public service, for the account of the Danish Treasury, or the Colonial Government Treasury.

Import duty on ships, boats and other crafts shall be paid as hitherto, in the manner enacted by Ord. of 8 September, 1871. Goods remaining on board the vessel and carried away therein, and goods trans-shipped from one vessel to another shall not be subject to import duty; the goods in question shall be specified in bills of lading, or in a special report, as destined for another place than St. Thomas or St. John.

EXPORT DUTIES.

On sugar produced in St. Thomas or in St. John a duty of 5% on the value of the sugar shall be paid on exportation.

On rum and molasses produced in St. Thomas or in St. John a duty of 6 *bits* per gallon of 3¾ pots shall be paid on exportation.

All other goods are exempt from Export Duty.

The Government of the Danish West India Islands is empowered:—

1. To place steamers under foreign flag engaged in regular and constant trade between the Danish West India Islands, on even footing, in respect of shipping dues and Customs duties, with steamers under Danish flag engaged in the same trade.
2. To allow such steamers and sailing vessels, engaged in regular and constant trade with St. Thomas, suitable facilities in respect of discharging and loading in the harbour, and in respect of warehousing, under proper control and free of Duty, of articles of necessity imported for account of the owners, in their own steamers, and intended exclusively for re-exportation in the steamers for use on board.
3. To permit the duty-free deposit in private warehouses of goods imported for the purpose of being temporarily stored with a view to re-exportation. As a security for payment of the import duties due on goods which have been warehoused and are not subsequently re-exported, the Customs shall have a paramount lien on the bonded goods and on all the property, chattels and effects of the importer. The Government may further require other guarantees. The importer will have to submit to such measures of control as the authorities deem fit with regard to warehoused goods, and also with regard to the importation and exportation thereof, and be liable for all costs and expenses.

Failing the goods being re-exported within two years from date of arrival, import duties must be paid thereon at once.

If application to that effect is made in proper time, the Government may, however, grant an extension of the storage term, without payment of duty, for a year at a time.

Paragraphs 1-4 and 36 of Ordinance dated October 23, 1885, are hereby repealed. All the other provisions remain in force.

The present Law shall enter into operation simultaneously with the amendments to the Colonial Law for the Danish West India Islands, dated November 27, 1863.

The present Law shall be revised within five years after its promulgation.

FRANCE

For lists of products and merchandise of the United States of America and the Island of Porto Rico and the Dominion of Canada enjoying the benefit of the Minimum Tariff see Schedules at the end of the Tariff.

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,, stoneware, for the manufacture of chemical products	338
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Asbestos (articles of)	620*b*
Ashes, vegetable	243
Asphalt	193*b*
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Balances, scales	525*b*
Ballast trucks	614
Balloons, paper	646*b*
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,, for ball bearings	533*g*
Balsams	117
Bark, barberry, fustic, sumac	155
,, lime, for rope-making	147
Barley (grain and meal)	70
Basket wares	611
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Belting, transmission, caoutchouc	620
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Money.—The monetary unit of France is the franc=9½d. Weights and Measures—The metrical system is in use.

LIST OF COUNTRIES ENJOYING THE MINIMUM TARIFF.

(1) *In regard to all articles mentioned in the Minimum Tariff.*

COUNTRIES.	REMARKS.
Argentine Republic	
Austria-Hungary	Bosnia and Herzegovina enjoy the Minimum Tariff as being dependencies of Austria-Hungary.
Belgium	
Bulgaria	
Colombia	
Denmark	Including Iceland and Faröe Islands, European dependencies of Denmark.
Dominican Republic	
Ecuador	
Egypt	
Germany	
Great Britain	Including Ireland, Jersey, Guernsey and Alderney.
Greece	
Italy	Silk goods and tissues referred to in Nos. 27, 379, 380, 381 and 459 of the schedule of Import duties remain subject to the conditions of the General Tariff. In regard to embroidered or made up silk goods, the duty on the tissue is to be paid according to the General Tariff and the surtax on the embroidery or making up under the Minimum Tariff.
Japan	
Mexico	
Montenegro	
Morocco	
Netherlands	
Norway	
Paraguay	
Persia	
Portugal (from and after Feb. 22, 1911)	
Roumania	
Russia	Including Russia in Asia.
Servia	
Spain	Including Balearic Islands, Canary Islands and the Spanish Possessions on the Coast of Morocco.
Sweden	
Switzerland	
Tripoli	
Turkey	Including Turkey in Asia and the Turkish provinces in Arabia (Hedjaz, Assir and Yemen, on the Red Sea, and Hassa on the Persian Gulf.) The Island of Cyprus is considered as a dependency of Turkey in Asia.
Uruguay	
Venezuela	

(2) *In regard to only part of the articles specified in the Minimum Tariff.*

GOODS ENJOYING THE RATES OF THE MINIMUM TARIFF.

COUNTRIES.	
Brazil	Colonial produce, other than sugar and its derivatives and tobacco.
British East Africa, Central Africa, and Uganda Protectorates	Ditto — Ditto

COUNTRIES.	REMARKS	
British India and assimilated Native States (Travancore, Cochin, Sachin, Janjira, Cambay, Cutch, Baroda, Junaghad, Navnagar, Bhavnagar, Porbander, Morvi, Jafrabad)	Colonial produce, other than sugar and its derivatives and tobacco.	
Canada	See the Convention at end of Tariff.	
Ceylon	Colonial produce, other than sugar and its derivatives and tobacco.	
China	Tissues, foulards, crapes, tulles and passementerie of pure silk, including tissues of the kind embroidered or made up. Colonial produce, other than sugar and its derivatives and tobacco.	
Congo State	Ditto	Ditto
Corea	Ditto	Ditto
Costa Rica	Ditto	Ditto
Danish West Indies	Ditto	Ditto
Dutch Colonies	Colonial produce, other than sugar and its derivatives and tobacco.	
Ethiopia	Ditto	Ditto
Federated Malay States (Jelebu, Johore, Pahang, Perak, Selangor, and Sungei-Ujong)	Ditto	Ditto
Haiti	See the Convention.	
Hong-Kong	Colonial produce, other than sugar and its derivatives and tobacco.	
Jamaica	Ditto	Ditto
Liberia	Ditto	Ditto
Maskat	Ditto	Ditto
Nicaragua	Coffee, cocoa, pepper, pimento, amomums and cardamums, cinnamon, cassia lignea, nutmegs, mace, cloves, vanilla; palm-nut, cocoanut, *tulucuma*, *illipé*, palm-kernel, castor, pulghera and similar oils: balsams, rubber, wood of all kinds, and indigo.	
Porto Rico	See the Convention at end of Tariff.	
Republic of Honduras	Colonial produce, other than sugar and its derivatives and tobacco.	
Salvador	Pure fixed oils, balsams, crude rubber, indigo, colonial produce other than sugar and its derivatives and tobacco.	
Seychelles	Colonial produce, other than sugar and its derivatives and tobacco.	
Siam	Ditto	Ditto
Straits Settlements (Island of Singapore, Province of Malacca and Dindings, Poulo-Pinang Island, and Province of Wellesley)	Ditto	Ditto
United States of America	See the Convention at end of Tariff	
Zanzibar	Colonial produce, other than sugar and its derivatives and tobacco.	

TARE REGULATIONS.

[*Decree of Aug.* 27, 1911, *amended by Decree of July* 13, 1912.]

I.—GROSS WEIGHT, NET WEIGHT, AND SEMIGROSS WEIGHT.

ARTICLE 1. The following definitions of weight are adopted for the application of the import tariff:

By gross weight is meant the weight ascertained by weighing the contents and the containers, *i.e.*, the combined weight of the contents and the packing, both outer and inner.

By actual net weight is meant the weight of the goods separated from the packing, both outer and inner.

By legal net weight is meant the weight obtained by deducting from the gross weight the so-called legal tare, *i.e.*, the tare determined by law or decree in accordance with the character of the packing and the nature of the goods, to be applied in cases where the importer demands liquidation on that basis or fails to request, at the proper time, liquidation on the basis of actual net weight.

By semigross weight is meant the combined weight of the contents and the inner packing in the case of the articles specified in article 6.

ART. 2. Outside casks, in the case of double casks, and straw wrappers for olive-oil casks are excluded from gross weight, provided that the main receptacles are complete, adequate, and of the kind commonly used for the transportation of the merchandise in question.

II.—IMPOSITION OF DUTY ON GROSS, ACTUAL NET, LEGAL NET, AND SEMIGROSS WEIGHT.

ART. 3. In accordance with the provision of the laws of June 9, 1845, May 16, 1863, January 11, 1892, December 21, 1906, and March 29, 1910, duty is levied on gross weight in the case of the following articles: Hothouse fruits, including grapes, unfinished watchcases (minimum tariff), watch fittings (minimum tariff), beer, and all articles (packed or crated) dutiable at not more than 10 francs per 100 kilos., except indigo, machinery and mechanical appliances, crude mineral oils, heavy mineral oils (minimum tariff), gold, crude silver and platinum, and raw silk.

ART. 4. Duty is levied on actual net weight in the case of the following articles: Gold, platinum, and crude silver; fabrics of silk or of floss silk; fabrics of silk or of floss silk combined with real or imitation gold or silver; fabrics of artificial silk; gold and silver coins; articles dutiable at 10 francs or less per 100 kilos., imported without packing or in bulk; and all merchandise dutiable on net weight, in case the legal tare allowance is not applied.

ART. 5. Legal net weight is the basis for the collection of duty on merchandise dutiable on net weight, in cases where the legal tare allowance is applied

ART. 6. In accordance with the provisions of the laws of January 11, 1892, November 21, 1906, and March 29, 1910, the following articles are dutiable on semigross weight: Ox jowl, cooked or pickled; canned meats; preserved game, in cans, jars, or pastry; pâté de foie gras, in cans, jars, pastry, or in any other form; meat extracts, in loaves or in any other form; fish preserved in a natural state, pickled, or otherwise prepared; pickled oysters; lobsters, preserved in a natural state or prepared; candied or preserved fruits, not specified (general tariff); volatile oils and essences in small receptacles; preserved vegetables; gold and silver leaf; bandages for surgical dressing and plastered splints; and all articles included under tariff No. 546*bis*, when attached to cards.

ART. 7. The surtaxes on indirect trade (so-called "warehouse" and "origin" surtaxes) are levied on the same basis as the principal duty. In the case of an article admitted free of duty or dutiable otherwise than by weight, the above surtaxes are levied on gross weight, except in the case of mineral oils, indigo, and raw silk, on which the surtaxes are levied on net weight (actual or legal).

III.—TREATMENT OF FULL RECEPTACLES.

ART. 8. Packing used as containers, wrappers, supports, or in any other manner for the protection of merchandise, are, in principle, considered as of commercial value, and consequently are subject to duty separately, except when imported with merchandise dutiable on gross weight (if the rate of duty on the packing does not exceed by more than 10 % the rate on the contents), or when imported with merchandise dutiable at more than 10 francs per 100 kilos. but for which the law prescribes gross or semigross weight as the basis for duty. In such cases the duty applicable to the merchandise is applied to the combined weight of the contents and containers, both outer and inner in the case of merchandise dutiable on gross weight, and inner only in the case of merchandise dutiable on semigross weight.

ART. 9. As an exception to the rule laid down in the preceding article, the following kinds of packing are to be regarded as of no commercial value:

Outer receptacles: Ordinary boxes and barrels of common wood; drums or cylinders of sheet iron or steel, used for the transportation of certain chemical products which cannot be extracted without spoiling the container; receptacles (cans or other) of tin plate, soldered or crimped; boxes or other receptacles of old cardboard, packing cloth, matting, coarse baskets, couffes,[1] common paper and cardboard, and similar articles commonly used for outer covering or receptacles.

Inner packing: Tin cans, soldered or crimped; paper used for wrapping or separating various articles; tin foil and parchment paper used for wrapping purposes; illustrated vignettes used for covering raisins in boxes; rolling boards for fabrics; boxes of rough cardboard, not covered with paper, in which books are imported; cotton muslin and similar fabrics, used for attaching embroideries; cloth for wrapping butter, meat, etc.; cardboard boxes and other cardboard receptacles in bad condition.

ART. 10. Bags of jute, linen, hemp, ramie, cotton, etc., used for the importation of merchandise, are subject to the provisions of articles 35—42 of the present decree.

ART. 11. The packing enumerated in article 9 is included in the dutiable weight and is subject to the same rate of duty as the contents when the latter are dutiable on gross weight.

The inner packing, when of no commercial value, is also subject to the duty on the contents when the latter are dutiable on semigross weight.

In all other cases, the containers mentioned above, outer as well as inner, are admitted free of duty, subject to special provisions of articles 43—50.

ART. 12. If the contents are subject to a higher rate of duty than the containers, the latter may be declared together with the contents, and the importer may demand that they be assessed at the same rate of duty as the contents.

ART. 13. Inner or outer packing which is to be included in the dutiable weight and is not subject to any special treatment (temporary admission or re-importation) need not be declared separately as to kind, quality, class, or weight. It is sufficient in such cases to indicate in the declaration the number and kind of the receptacles, such as "10 cases," "25 casks," "3 baskets," etc.

The same applies to packing of no commercial value, whether the contents are declared by actual or legal net weight. If the contents are declared by actual net weight, it is sufficient to give the necessary information required for the purpose of checking up the net weight or the tare.

In all other cases a separate and itemized declaration of the packing is required. The examination of the packing is carried on in accordance with the provisions of articles 16—31 of the present decree.

ART. 14. When receptacles containing merchandise dutiable on gross weight are subject to duty separately, their weight is not included in the dutiable weight of the contents.

ART. 15. Receptacles imported filled and subject to temporary admission are principally those made of sheet iron or steel and used for chemical products admitted at low rates of duty (not more than 5 francs per 100 kilos.), cylinders of iron or steel containing carbonic acid or other liquefied gases, metallic receptacles for calcium carbide and mercury, carboys for acids, and frames for sealskins and velvets.

The weight of such receptacles subject to temporary admission is included in the dutiable weight in the case of merchandise dutiable on gross weight, the benefits of temporary admission applying in such cases only to the difference between the duty on the contents and that on the container.

The same rule applies to receptacles of French origin re-imported into France free of duty.

IV.—WEIGHING AND EXAMINATION OF MERCHANDISE.

ART. 16. Merchandise is weighed within a hectogram, regardless of the rate of duty, when the packages weigh more than 10 and not more than 300 kilos. each, and within a gram when the weight of each package does not exceed 10 kilos. The packages, in either case, may be weighed singly or in groups.

If the weight of each package exceeds 300 kilos. the merchandise is weighed within only a half kilo., but in the final calculations, after the deduction of the actual or legal tare, the dutiable weight is determined within a hectogram.

ART. 17. The provisions of the preceding article apply also to the weighing of salt, subject to the special provisions of article 37 of the law

[1] Baskets of a kind in use at Marseille and in the Levant.

of March 30, 1902, and of article 11 of the law of March 31, 1903, regarding the liquidation of the internal consumption tax.

They also apply to the weighing of sugar.

ART. 18. In weighing by means of platform scales, fractions of a kilo. are ignored, both in the weighing as well as in the final calculations after deducting the tare (legal or actual) for the vehicles.

ART. 19. The examination of the imported merchandise may be either complete or partial, *i.e.*, by samples, in respect to quantity or kind and quality, or even both.

ART. 20. The checking of the weight may be done by sample in the case of packages of a uniform weight and bearing the same marks, *i.e.*, having the same dimensions, forms, and marks, and with a deviation of not more than 5 % in weight; if the packages are not uniform the weighing may still be checked by sample in cases where an itemized statement of the weight of each package or article is submitted with the declaration.

The itemized statement (*note de détail*) must be dated and signed by the importer, but it does not form an integral part of the declaration. Its legal status is merely that of a list (*bordereau*) intended to facilitate the examination of the merchandise.

ART. 21. Samples for the purpose of checking up the weight of imported merchandise must be taken in the following proportions, subject to the discretion of the Customs according to circumstances: In a shipment not exceeding 5 packages, at least 1 package must be checked; in a shipment not exceeding 20 packages, not less than 2 packages must be checked; if the shipment contains more than 20 packages, the weight of at least one-tenth of the number of packages must be checked.

The same proportions should be observed, subject to the stipulations of the preceding paragraph, in ascertaining the quantity of merchandise dutiable otherwise than by weight.

ART. 22. In the case of merchandise subject to low rates of duty, when the shipment contains a large number of packages, the proportion for checking may be reduced to 5, 2, or even 1 % of the total number, according to circumstances, in the discretion of the Customs.

ART. 23. In the case of direct importation from abroad, the opening or probing of packages for the purpose of verifying the kind and quality of the merchandise must not be confined to a smaller number of packages than the proportions indicated in the preceding articles. In the case of sugar all packages must be probed for the purpose of taking samples.

ART. 24. In the case of postal parcels, at least 80 % of the parcels imported must be examined, and complete examination of all postal parcels arriving by one train or vessel should be made as frequently as possible.

ART. 25. For goods taken out of a warehouse or those arriving after trans-shipment by land or sea, which have already undergone a detailed examination, the proportion of samples taken for the purpose of verifying the quantity as well as the kind and quality of the goods may be reduced.

ART. 26. The importer may refuse to accept the results of the examination by sample and may demand a complete examination.

ART. 27. If the importer accepts the results of the customs examination in writing, and if the packages involved are of uniform weight or capacity and are not accompanied by a itemized statement, the average weight or capacity ascertained by the examination of the samples shall serve as a basis for the entire shipment. In case, however, the weight or capacity ascertained in this manner differs materially from that given in the declaration, a larger number of packages shall be examined, or even a complete examination of the shipment may be made.

As to packages for which an itemized statement has been submitted, if the weight or capacity ascertained by an examination of samples exceeds that given in the statement, the difference should be added proportionately to the rest of the shipment. If, on the other hand, the results of the examination are below the amounts given in the statement, the difference is applied only to the packages actually examined, while the rest of the shipment is cleared on the basis of the figures given in the declaration.

Should the importer refuse to accept in writing the results of the examination, the entire shipment shall be examined.

ART. 28. The above regulations for the examination by sample are to be applied for the purpose of ascertaining:

(*a*) The gross weight of goods dutiable on that basis and of those subject to a legal tare allowance, or for which the actual tare is to be ascertained.

(*b*) The net weight (by placing the bare merchandise on the scale) of goods dutiable on net weight and of those dutiable on gross weight, but imported without packing.

(*c*) The semigross weight of goods dutiable on that basis.

V.—ACTUAL TARE OR WEIGHT OF PACKING.

ART. 29. In case the net weight of the goods is to be ascertained or verified by deducting from the gross or semigross weight of the goods the actual weight of the packing, the procedure shall be as follows, except where the special regulations given in VII apply:

In the case of packages of a uniform weight or capacity, the weight of the packing may be ascertained by weighing the packing of certain packages designated for that purpose by the Customs. The number of samples weighed shall be in accordance with the proportions prescribed above for ascertaining the gross or net weight of the packages.

The net weight obtained in this manner shall serve as a basis for entry, provided the result is accepted in writing by the importer, the customs officials, however, reserving the right to make a complete examination.

ART. 30. If the packages are not of uniform weight, the actual tare may be ascertained by sample, provided that an itemized statement of the gross weight and of the weight of the packing is submitted. If the weight of the sample packing checked up is found to be less than that given in the statement, the difference is applied proportionately to the entire shipment. If the weight of the packing is found to exceed that given in the statement, the difference is applied only to the packing actually examined, while the rest of the shipment is entered on the basis of the declaration.

The interested parties must accept in writing the results of the examination; if such an acceptance is refused, a complete examination of the shipment must be made.

ART. 31. The weight of the packing shall be determined within a gram when it does not exceed 10 kilos. for each package, and within a hectogram when it exceeds 10 kilos. each. In the final calculations, after having deducted the weight of the packing calculated within a gram or a hectogram, as the case may be, the net weight for liquidation is calculated within a gram or a hectogram, in accordance with the provisions of article 16.

VI.—LEGAL TARE.

ART. 32. The legal tare allowances for goods dutiable on legal net weight are fixed in accordance with the annexed schedule.

ART. 33. The legal tare cannot be applied to goods imported in packing which does not correspond to any of the kinds provided for in the schedule of tare allowances.

ART. 34. The amount of legal tare is calculated, if necessary, to a gram and is deducted from the gross weight to the same unit, but the final amount for liquidation is calculated to a gram or hectogram, in accordance with the provisions of article 16 of this decree.

VII.—SPECIAL REGULATIONS FOR CERTAIN KINDS OF PACKING.

SECTION I.—BAGS IMPORTED FILLED.

ART. 35. Bags serving as immediate containers for goods, except nitrate of soda, sulphate of ammonium, superphosphates (phosphates treated with acid), slag, acidulated guano and potassium salts (chloride of potassium, kainite, carnallite, nitrate of potassium, sulphate of potassium, and similar products) employed in agriculture, must be declared separately for duty. The same applies to bags used for outside covering. Bags serving as immediate containers may be declared for duty on their actual weight or according to the tare allowance of the contents. If the contents are dutiable on gross weight or are free of duty, the legal tare allowance may still be applied to the bags, at the request of the importer, on the basis of the 2 % tare allowance provided for articles not specified. Bags used for outside covering are in all cases subject to the duty provided for them in the tariff, on the basis of their actual weight.

ART. 36. The weight of the bags, actual or according to legal tare, is deducted from the weight of the merchandise within a gram, but the net amount for liquidation is calculated to a hectogram, in all cases, for the bags, and to a gram or a hectogram, according to the scale of the operation, for the merchandise.

In case the merchandise is subject to a higher rate of duty than the bags, either on gross or net weight, the importer may demand that the bags be subjected to the same rate of duty as the contents.

ART. 37. The bags serving as immediate containers may be emptied at the time of the customs inspection and re-exported. In such cases they are not subject to duty, but their weight must be added to that of the contents if the latter are dutiable on gross weight. If the merchandise is imported in double packing and one of the bags (the inner or outer) is re-exported, the one-half of the duty [under No. 398*bis*] is collected on the bags remaining in the country, unless they should be subjected to the same rate of duty as the contents, as provided by article 12 for cases where the contents are dutiable at a higher rate than the containers.

ART. 38. Bags imported filled with merchandise are assumed to be of the same origin as the contents, in the absence of competent evidence to the contrary. Those containing merchandise originating in countries not entitled to the minimum rate of duty on bags made of textiles are dutiable under the same tariff (general or minimum) as the contents.

ART. 39. Bags containing merchandise declared as entered for warehousing are entitled to the same treatment as the contents. Those serving for the transportation of merchandise entered for temporary admission, under the provisions of article 5 of the law of July 6, 1836, are entitled to the same treatment as the contents, whether they are re-exported empty or filled with other (derived) products [such as wheat flour re-exported in bags in which wheat was originally imported].

ART. 40. Bags filled with merchandise admitted free of duty and surtax may also be declared separately for temporary admission, to be re-exported in the same condition in which they were imported, *i.e.*, filled with the same products

ART. 41. For merchandise shipped in transit or for transhipment it is not necessary to declare the bags separately.

ART. 42. Empty bags of undisputed French origin may be sent from France to a foreign country, for the purpose of being filled, under the provisions for temporary exportation.

Upon their re-importation into France filled, such bags are admitted free of duty upon their identification by means of a descriptive custom-house permit or of a duplicate of the declaration for export; if the contents are dutiable on gross weight the weight of the bags is included in the dutiable weight and the bags are subject to the same duty as the contents.

SECTION II.—INNER PACKING (OTHER THAN BOXES, CASES, OR SIMILAR RECEPTACLES) OF CARDBOARD OR PASTEBOARD USED FOR THE IMMEDIATE PROTECTION OF MERCHANDISE.

ART. 43. In the case of goods dutiable on semigross weight or on gross weight at a rate exceeding 10 francs per 100 kilos., the inner packing (cards, spools, drums, and similar articles) of cardboard or of cardboard and pasteboard, with or without wood, paper, or metal foil, used for the immediate protection of the goods, shall be added to the weight of the goods (as well as to that of the outer packing, if any), and shall be subject to the duty on the contents.

If the goods are dutiable on gross weight at a rate of 10 francs or less per 100 kilos., the inner packing is dutiable separately according to its own classification, if it is of commercial value; if it has no commercial value it is subject to the duty on the contents.

ART. 44. In case the inner packing is dutiable at a lower rate than the contents, or at a rate not exceeding the rate on the contents by more than 10 % it may be declared for duty together with the contents and subjected to the same rate of duty.

ART. 45. If the goods are dutiable on net weight, the weight of the inner packing may be ascertained by means of samples, in case of uniform packing, or, in the absence of uniformity, if accompanied by an itemized statement showing the number of the different kinds of packing and their weight by unit and kind. In either case the number of samples tested must, as a general rule, represent 10 % of the total of all kinds of packing comprised in each package submitted for inspection.

If the packing is not uniform and no itemized statement of the packing is submitted the weight of the packing is ascertained by means of a complete weighing of the packing contained in each package submitted for inspection.

ART. 46. In the case of merchandise, other than metals or articles of metal, dutiable under the general tariff at 300 francs or more per 100 kilos., if the importer wishes to avoid the weighing of the merchandise in accordance with the provisions of article 45, the following legal tare allowances may be applied:

For cards of cardboard, or of cardboard and pasteboard, 10 %.

For drums, spools, and similar articles of cardboard, or of cardboard and pasteboard, with or without wood, paper, or metal foil, 5 %.

For cards of pasteboard, 6 %.

For drums, spools, and similar articles of pasteboard, with or without wood, paper, or metal foil, 4 %.

If the merchandise is arranged on spools, with a continuous strip of paper at least as wide as the merchandise itself inserted between the folds, an extra tare allowance of 8% is applied to compensate for the weight of the paper, in addition to the tare allowance for the other inner packing.

These tare allowances are deducted from the semigross weight of the merchandise, which is also reduced by the actual weight of the boxes or receptacles, if any, serving as inner containers.

The weight thus ascertained represents the net dutiable weight.

The tare allowances provided by this article are not applicable to cards, spools, drums, or similar articles used for the protection of merchandise subject to different rates of duty.

When the above tare allowances are applied, the cards, spools, drums, and similar articles are admitted free of duty, whether or not they have a commercial value.

SECTION III.—INNER PACKING OF PAPER OR METAL FOIL (TIN OR ALUMINIUM) USED FOR IMMEDIATE WRAPPING OF MERCHANDISE.

ART. 47. In the case of merchandise dutiable on gross or semigross weight, the packing of the kind mentioned above is included in the dutiable weight.

If the merchandise is dutiable on net weight, such packing, if declared separately, may be deducted from the dutiable weight in accordance with the provisions of article 45. If the packing has a commercial value, it is subject to duty separately. If such packing is not declared separately and checked up according to the provisions of article 45, it is subject to the rates on the contents.

SECTION IV.—CLOTH USED FOR WRAPPING BUTTER, HAMS, MEAT, ETC.

ART. 48. The wrapping of the kind mentioned above is not subject to duty separately, and is therefore dutiable at the rates on the contents.

SCHEDULE OF LEGAL TARES.

Goods.	Package.	Tare.	Remarks.
Oxalic acid	Casks or cases not including crates	9%	
Anchovies	Small barrels weighing about 3 kilos. each	One sixth of their weight.	
Cocoa	Barrels or cases not including crates	12%	
	Sacks or bales	1½%	
Coffee	Barrels or cases not including crates:		
	From Foreign Countries	Actual net weight.	
	From French Colonies and Possessions	12%	
	Sacks or bales:		
	Of jute:		
	Single packing	0.75%	
	Double packing (two separate wrappers)	1%	The tare of 1% is indivisible; *i. e.* that the tare of 0,75% cannot be applied to one of the sacks and the actual tare to the other.
	Of any material other than jute	Actual net weight.	
Cinnamon and cassia lignea	Barrels or cases not including crates	12%	
	Sacks or bales:		
	Single	4%	
	Double	5%	
Cotton in the wool:			
From Turkey	Bales made of two wrappers of cane mats, or of one coarse goat's hair tissue	10%	
	Bales of all other kinds	Same as for cotton from other countries.	
From other countries	Small bales under 50 kilos	8%	
	Bales of 50 kilos. and over	6%	
Tin-plate in sheets	Imported in wooden cases not including crates	7%	
Cotton yarn	In cases made from thick boards, of the kind of those used on the date of the Decree of September 11, 1882, for cotton yarn on bobbins or spools	17%	
	Otherwise packed	12%	
Crude oils, refined oils and essences of petroleum or schist	Imported in so-called "petroleum barrels"	20%	
Heavy oils and petroleum tar	Imported in so-called "petroleum barrels"	17%	
Cottonseed oil, dutiable on net weight	Oak casks with iron hoops, known as "cotonniers"	15%	
Indigo	Natural unrefined. Barrels or cases not including crates containing:		
	One hide bag (seroon)*	22%	
	One bag of cloth	14%	
	Goods unwrapped	12%	
	Seroons*	10%	
	Bags of cloth	2%	
Pepper and pimento	Barrels or cases not including crates	12%	
	Sacks or bales	2%	
Lard	Barrels or cases not including crates	16%	This tare is applicable to lard oils imported in casks.
Crude silk, carded or spun ferret and floss silk	Bales:		
	Double of cloth	4%	
	Single of cloth	2%	
	Cases not including crates	12%	
Sugar(1)			
Unrefined foreign	Imported in packages used for foreign sugar:		
	Wooden receptacles (barrels cases, not including crates, etc.):		
	Wholly of hard wood(2)	13%	
	Of soft wood(2)	10%	
	Canisters	7%	
	Other receptacles:		
	Double	4%	
	Single	2%	
	Imported in bags or in receptacles other than those generally used for foreign sugar	Actual net weight.	
Refined (except candy, in cases or casks)	Wooden receptacles (barrels, cases not including crates, etc.)	12%	
	Other packages	2%	
Sheet iron, including black iron in sheets, and sheet steel of the kind which is dutiable on net weight	Imported in wooden barrels or cases not including crates	7%	
Vaseline	Imported in so-called "petroleum barrels"	17%	
Other articles dutiable on net weight	Barrels, cases not including crates	12%	
	Bales, sacks, baskets, crates	2%	
	Seroons*	Same as for indigo.	
Products of different kinds, dutiable on net weight and packed in one container		Actual net weight.	
Products dutiable on net weight, packed in the same container with products dutiable on gross weight		,,	
Products imported with inner packing subject to duty separately		,,	

LAW RELATING TO THE ESTABLISHMENT OF THE CUSTOMS TARIFF.

The President of the Republic promulgates the following law, the Senate and Chamber of Deputies having adopted the same:

Article I. The general and minimum Customs tariffs relative to importation and exportation shall be established conformably to Schedules *A* and *B* annexed to the present law.

The minimum tariff may be applied to goods the produce of countries where French goods enjoy corresponding privileges and to which the minimum tariff is applied.

Article 2. PRODUCTS OF NON-EUROPEAN ORIGIN IMPORTED FROM A EUROPEAN COUNTRY

shall be subject to the surtaxes specified in Schedule *C* annexed to the present law.

Foreign sugars shall continue to pay the surtaxes established by the laws of July 19, 1880, and August 5, 1890.

EUROPEAN PRODUCTS IMPORTED FROM A COUNTRY OTHER THAN THAT OF ORIGIN

shall be subject to the surtaxes specified in Schedule *D* annexed to the present law.

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* "Seroons" solely refer to strongly sewn hide bags sufficient to transport the goods.

(1) The duty on beet sugar, *vergeoises* and sugar candy in cases or casks is always to be assessed on the actual net weight.

(2) Casks made of oak staves are regarded as casks of hard wood when the heads are of beech or walnut and as casks of soft wood when the heads are of fir or linden ("*Lettre commune*" *of November* 10, 1882).

§ PRODUCTS IMPORTED INTO THE MOTHER-COUNTRY FROM FRENCH COLONIES.

Article 3. The duties and immunities applicable to products imported into the mother-country from *colonies*, from French possessions and from countries of the Indo-Chinese Protectorate are established in Schedule *E* annexed to the present law.

The French territories of the Western coast of Africa (with the exception of Gaboon), Tahiti and Dependencies, the French establishments in India, Obock, Diego-Suarez, Nossi-Bé and Sainte-Marie of Madagascar, are exempt from the stipulations of Schedule *E*. French long cloth proceeding from the French establishments in India shall, however, be free of duty. Exemptions or reductions may, in addition, be granted for other natural products or for those originally manufactured in the above-mentioned establishments: such reductions and exemptions shall be established by means of decrees issued by the Council of State. Natural products, or those originally manufactured in the aforesaid establishments, for which no exemption or reduction has been granted, shall, when imported into France, pay the duties stipulated in the Minimum tariff.

Foreign products *imported into colonies*, French Possessions, and countries of the Indo-Chinese Protectorate, with exception of the territories enumerated in the preceding paragraph, *shall be subject to duty as if imported into France.*

Decrees in the form of public administrative regulations, issued on the proposal of the Minister of Commerce, Industry and Colonies, with the advice of the General Councils or the Administrative Colonial Councils, shall designate the products which, in exception to the preceding provision, shall be subject to special duties.

Paragraphs 1 and 3 of the present article shall not be executory for any Colony until the regulations mentioned in paragraph 4 have been issued; the effect of this provision is limited to one year. The Government may, however, immediately grant all or part of the privileges stipulated in Schedule *E* to colonies which at the present time levy on foreign products the whole of the tariff duties of the mother-country, or who subject colonial goods coming from abroad to the duties stipulated in the said tariff.

Article 4. The General Councils and the Administrative Colonial Councils may also suggest that modifications be made in the tariff of the mother-country. The suggestions shall be submitted to the Council of State, whose decisions thereon shall be issued in the same manner as the public administrative regulations mentioned in the preceding article.

Article 5. Native products of a French colony which are imported into another French colony shall be exempt from Customs duty.

Foreign products imported from a French colony into another French colony shall be subject in the latter to the payment of the difference between the duties of the local tariff and those in tariff of the exporting colony.

SCHEDULE A.

DUTY ON IMPORTS.

NOTE.—The letters *G* and *N* placed opposite the unit on which duty is levied indicate whether duty is leviable on *Gross* or *Net* weight.
Where not otherwise mentioned all goods free are "per 100 kilogs. gross."
For list of countries entitled to the Minimum Tariff and part of the articles specified in the Minimum Tariff, see opening paragraphs of Tariff.

Tarif No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	ANIMAL PRODUCTS.		
	I.—LIVE ANIMALS.		
1.	*Horses:		
	Stallions, geldings and mares 5 years of age and above ..... Head	225 00	150 00
	Under 5 years ..... ,,	150 00	100 00
	Foals ..... ,,	75 00	50 00
1*b*.	Horses destined to be slaughtered (subject to compliance with the measures of supervision to be determined by decrees of the Ministry of Agriculture and the Ministry of Finance ..... Each	90 00	50 00
2.	Mules ..... Head	50 00	30 00
3.	Asses ..... ,,	5 00	3 00
4.	Cattle: Oxen ..... Per 100 kilogs.‡	30 00	20 00
5.	Cows ..... ,,	30 00	20 00
6.	Bulls ..... ,,	30 00	20 00
7.	Steers, bullocks and heifers.. ,,	30 00	20 00
8.	Calves ..... ,,	40 00	25 00
9.	Rams, ewes and wethers.... ,,	40 00	25 00
10.	Lambs, weighing 10 kilogs. and less.... Head	4 00	2 25
11.	Goats ..... ,,	4 50	3 00
11*b*.	Kids ..... ,,	2 00	1 50
12.	Pigs ..... Per 100 kilogs.‡	25 00	15 00
13.	Sucking pigs, weighing 15 kilogs. and less ..... Head	4 00	2 25
14.	‖Game and turtles ..... Per 100 kilogs. N	25 00	20 00
14*b*.	Poultry and pigeons (including carriers) ..... ,, ,,	30 00	20 00
14*c*.	Rabbits ..... ,, ,,	30 00	20 00
15.	Animals, living, not otherwise mentioned	Free	Free
	II.—ANIMAL PRODUCTS.		
16.	Meat, fresh, including meat preserved by freezing:		
	Mutton (*a*) ..... Per 100 kilogs. N	50 00	35 00
	Pork ..... ,, ,,	40 00	25 00
	All other including beef .. ,, ,,	50 00	35 00
17.	Ham, boned and rolled; cooked hams ..... ,, ,,	60 00	40 00
	Meat, salted:		
	Pork (ham and bacon, &c) ,, ,,	50 00	35 00
	All other including beef.. ,, ,,	50 00	35 00
17*b*.	Pork butchers' produce .... ,, ,,	100 00	50 00
17*c*.	Ox jowl, sliced, cooked or pickled in barrels or jars§ ,, ,,	75 00	50 00
18.	Poultry and pigeons, dead .. ,, ,,	30 00	20 00
18*b*.	Venison and dead deer .... Per 100 kilogs. N	50 00	35 00
	Other game, dead, rabbits and turtles, dead Per 100 kilogs. N	30 00	20 00
18*c*.	Poultry, truffled .. .. ,, ,,	90 00	60 00
18*d*.	Goose liver, fresh or salted ,, ,,	40 00	25 00
19.	Meat preserved in tins§ .... ,, ,,	23 00	20 00
19*b*.	Preserved game in tins, pots, or pastry§ Per 100 kilogs. N	75 00	60 00
19*c*.	Pâtés de foie gras, in tins, pots, pastry or other form§ ..... Per 100 kilogs. N	90 00	60 00
20.	Extract of meat, in cakes, or otherwise§..... Per 100 kilogs. N	40 00	30 00
20*b*.	Guts, dried, or salted ..... ,, ,,	15 00	*10 00
	Guts, fresh (raw) ..... ,, G	10 00	5 00
21.	Hides, raw, green, or dry, large or small.....	Free	Free
22.	Peltries, raw	Free	Free
23.	Wool, including alpaca, lama, vicuna wool; also yak, camel and cashmere goat's hair:		
	In the mass and on the skin:		
	From Australia, Cape of Good Hope and India	Free	Free
	Other	Free	Free
	In the mass dyed and noils dyed .... Per 100 kilogs. N	32 50	25 00
	Combed or carded..... ,, ,,	32 50	25 00
	,, ,, dyed ..... ,, ,,	35 00	27 50
	Wool waste††	Free	Free
24.	Horsehair ("crins"): Raw	Free	Free
	Prepared or carded.....Per 100 kilogs. N	15 00	*10 00
25.	Hair ("poils"): Raw.....Per 100 kilogs. G	Free	Free
	Combed or carded:		
	Mohair goat's hair	Free	Free
	Other hair .....Per 100 kilogs. N	15 00	*10 00
	In hanks ..... ,, G	7 50	5 00
26.	Feathers, ornamental:		
	In the rough (not finished or mounted), skins and palettes of birds with their feathers, simply dried or cured.....	Free	Free
	Ornamental (dress), prepared or mounted, of ostrich, Indian marabou storks, birds of paradise, herons' originals and aigrettes Per 100 kilogs. N	1,500 00	1,000 00
	All kinds, prepared or mounted, other than above .....Per 100 kilogs. N	1,075 00	750 00
	Bed feathers, raw .....Per 100 kilogs. G	2 50	Free
	Bed feathers, prepared and down raw or prepared .....Per 100 kilogs. N	38 00	25 00
27.	Silk: In cocoons, fresh and dried	Free	Free
	Raw	Free	Free
	Worked or thrown.....Per 100 kilogs. N	300 00	300 00
	Floss, in the mass	Free	Free
	,, combed† .....Per 100 kilogs. G	10 00	10 00
28.	Hair (human), in the rough	Free	Free
29.	"Poil de messine" (a silk used for fishing-lines)	Free	Free
30.	Animal fat, except fish oils:—		
	Tallow	Free	Free
	Lard§§..... Per 100 kilogs. N	40 00	30 00
	Other	Free	Free
31.	Margarine, oleomargarine, alimentary fats and similar substances.....Per 100 kilogs. N	35 00	25 00

* A circular has been issued by the French Customs, notifying that the payment of the "sanitary tax" is now imposed on harness and saddle horses imported by strangers temporarily staying in France. Such horses are also to be subjected to sanitary inspection on arrival, but this inspection may be dispensed with if the animals arrive on those days or at those hours when the Custom-house is not open for business of this kind. In such cases, however, the animals must be accompanied by a legally attested certificate (available for three days only) furnished by a veterinary surgeon of the place of their origin, giving a description of the animals, and declaring that the locality from which they came was, and had been for six weeks preceding their departure, free from any disease contagious to horses. Race-horses are exempt from sanitary inspection under the same conditions.

‡ Live weight.

‖ *Water-fowl.*—The only water fowl which may be imported into France at all times are exotic birds, *i.e.*, birds of a species which does not exist in France. During the close season the importation of water fowl of a kind existing in France is only allowed under special authorisation, and this is given only if the birds are to be sent to Departments in which the particular species of game imported may be shot after the commencement of the close season for ordinary game

(*a*) Fresh mutton can only be imported when cut up into quarters. The pluck must be adhering to one of the fore-quarters.

§ Including the weight of the interior packing.

§ Including the weight of the interior packing.

* Per 100 kilogs. gross.

†† Shoddy wastes, dyed or not, neither combed nor carded, and all other non-carded or, undyed wastes.

† Only the following are considered as combed floss, viz., all substances produced from the combing, known as carding or fleece, similar substances, however, which have been prepared wholly or in part in any way for spinning are excluded. All comings which has been submitted to a twisting process, and put up in skeins, will be classed under yarns of floss silk.

§§ Lard intended for industrial purposes is admitted free of duty, provided it be mixed with other grease, and in addition, be denatured in the presence of Customs officers.

Tariff No.	II.—ANIMAL PRODUCTS—continued.	DUTIES (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
32.	Grease from hides (dégras de peaux) ..Per 100 kilogs. G	7 00	6 00
33.	Beeswax :		
	Crude (including sediments of) Per 100 kilogs. G	8 00	8 00
	Bleached ..... ,, N	18 00	12 00
	Residues of, or waste	Free	Free
34.	Eggs :		
	Of poultry or game .....Per 100 kilogs. G	10 00	6 00
	Yolks of, unsweetened, not fit for consumption and previously denatured at the expense of the importer, according to the process determined by the Administration.....	Free	Free
	Others, unsweetened.....Per 100 kilogs. G	10 00	6 00
	Yolks of eggs sweetened* ,, N	10 00	6 00
34*b*.	Silkworms' eggs	Free	Free
35.	Milk ‡.....Per 100 kilogs. G	5 00	—
	Milk, whether sterilised, or peptonised, or not, not condensed‡ .....Per 100 kilos. G	—	2 50
35*bis*.	Milk condensed, pure..... ,, ,,	10 00	5 00
35*ter*.	(*a*) Milk condensed, with an addition of less than 50% of sugar....Per 100 kilogs. N	Half the duties on refined sugar, and (1) 45 00	—
	Less than 40% of sugar .... ,,	—	40% of the duties on refined sugar, plus (2) 6 00
	From 40% inclusive to 50% exclusive of sugar .....Per 100 kilogs. N	—	Half the duties on refined sugar plus (3) 6 00
	(*b*). Milk food, with an addition of less than 50% of sugar.....Per 100 kilogs. N	Half the duties on refined sugar, and (1) 45 00	—
	Less than 40% of sugar.. ,, N	—	40% of the duties on refined sugar plus (2) 6 00
36.	Cheese :		
	Hard, known as Dutch and Gruyère (4) Per 100 kilogs. N	35 00	12 00
	Fine (*affiné*) soft ..... ,, ,,	35 00	20 00
	Medium hard (*demi dure*) and other ..... ,, ,,	35 00	15 00
37.	Butter : Fresh or melted .... ,, ,,	30 00	20 00
	Salted ..... ,, ,,	30 00	20 00
38.	Honey, natural pure ..... ,, ,,	30 00	20 00
	Artificial, or mixed with sugared products Per 100 kilogs. N	50 00	33 00
39.	Manures : Guano	Free	Free
	Other, including the residuum of bone black..	Free	Free
40.	Bones, calcined, white	Free	Free
41.	Bone black (animal black) ..Per 100 kilogs. G	3 00	2 00
42.	Parings and gluestock	Free	Free
43.	Other raw animal products and wastes.....	Free	Free
	III.—FISHERIES.		
44.	Productions of French fisheries	Free	Free
	Production of foreign fisheries :		
45.	Fish : Fresh :		
	Fresh water fish :		
	Salmonoid family :		
	Trout.....Per 100 kilogs. N	40 00	25 00
	Other like kinds ..... ,, ,,	15 00	††10 00
	Other fresh water fish (pike, carp, tench and eels) .....Per 100 kilogs. N	12 00	††8 00
	Others ..... ,, G	10 00	5 00
	Salt water fish ..... ,, N	40 00	20 00
46.	Dried, salted or smoked :		
	Codfish, including also klip-fish ..... Per 100 kilogs. N	60 00	48 00
	Stock fish ..... ,, ,,	48 00	15 00
	Herrings ..... ,, ,,	20 00	15 00
	Other ..... ,, ,,	50 00	25 00
47.	Preserved by pickling, or otherwise prepared Per 100 kilogs. N	50 00‖	25 00‖
48.	Oysters : Seed, fresh ("*naissian*")	Free	Free
	Other, fresh.....Per 1,000	3 00	1 50
	Pickled .....Per 100 kilogs. N	20 00‖	15 00‖
49.	Lobsters : Fresh ..... ,, ,,	40 00	15 00
	Preserved or prepared .... ,, ,,	40 00‖	25 00‖

Tariff No.		DUTIES (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
50.	Mussels and other shell fish ..Per 100 kilogs. G	2 00	Free
51.	Fish oils..... ,, ,,	7 00	6 00
52.	Spermaceti : Crude ..... ,, ,,	6 00	5 00
	Pressed ..... ,, N	12 00	††10 00
	Refined ..... ,, ,,	19 00	15 00
53.	Roe of cod and of mackerel .. ,, G	0 80	0 50
54.	Whalebone, in the rough	Free	Free
55.	Dog-fish skins and sealskins, raw	Free	Free
56.	Coral, rough.....	Free	Free
57.	Pearls, fine (natural).....	Free	Free
58.	Fish sounds raw, or simply dried	Free	Free
	IV.—ANIMAL SUBSTANCES, RAW, USED IN MEDICINE AND PHARMACY.		
59.	Sponges of all kinds :		
	In the rough .....Per 100 kilogs. N	35 00	Free
60.	Prepared ..... ,, ,,	100 00	65 00
61.	Other substances in the rough	Free	Free
	V.—MATERIALS FOR CARVING.		
62.	Elephants' teeth and tusks	Free	Free
63.	Tortoise shell :		
	Carapaces upper bucklers), onglons and caouanes	Free	Free
	Waste parings of.....	Free	Free
64.	Imitation ivory and tortoise-shell ..... Per 100 kilogs. N	100 00	75 00
64*bis*.	Casein, hardened (*caseine durcie*), substances with base of *caseine durcie* and other similar substances hardened, crude, in lumps, slabs or in sheets, not worked .... Per 100 kilogs. N	150 00	75 00
	In the shape of tubes, canes, sticks, round or square, or of sheets, polished, colored, or worked in any manner ..Per 100 kilogs. N	225 00	150 00
65.	Shells : Mother of pearl, in the rough	Free	Free
	,, ,, sawn or separated from the shell	Free	Free
	Haliotis (ear shell) and other shells for manufacturing purposes	Free	Free
66.	Bones and hoofs of cattle, in the rough	Free	Free
67.	Horns of cattle : In the rough	Free	Free
	Prepared, or in sheets.....Per 100 kilogs. G	4 00	3 00
	VEGETABLE PRODUCTS.		
	VI.—FARINACEOUS FOOD.		
68.	Wheat, spelt and meslin :		
	In the grain .....Per 100 kilogs. G	7 00	7 00
	Crushed and grist, containing more than 10 per cent. of flour.....Per 100 kilogs. N	11 00	11 00
	Flour at the rate of extraction (*aux taux d'extraction*) :		
	Of 70% and above (bolting 30% and under)‡ .....Per 100 kilogs. N	11 00	11 00
	Of between 70% and 60% (bolting from 30% exclusive to 40% exclusive)‡ .... Per 100 kilogs. N	13 50	13 50
	Of 60% and below (bolting 40% and above)‡ .....Per 100 kilogs. N	16 00	16 00
69.	Oats : Grain ..... ,, G	3 00	3 00
	Meal ..... ,, ,,	5 00	5 00
70.	Barley : Grain ..... ,, ,,	3 00	3 00
	Meal..... ,, ,,	5 00	5 00
71.	Rye : Grain ..... ,, ,,	3 00	3 00
	Meal ..... ,, ,,	5 00	5 00
72.	Maize : Grain ..... ,, ,,	3 00	3 00
	Meal..... ,, ,,	5 00	5 00
73.	Buckwheat : Grain ..... ,, ,,	2 50	2 50
	Meal ..... ,, ,,	4 00	4 00
74.	Malt (germinated barley) :		
	Grain ..... ,, ,,	4 00	—
	Flour ..... ,, ,,	6 00	—
75.	Ship's biscuits and bread†.... ,, ,,	7 00	—
76.	Groats, grits (coarse flour), pearled or clean grain .....Per 100 kilogs. N	16 00	16 00
76*b*.	Millet, hulled or cleaned.... ,, G	6 00	6 00
76*c*.	Gluten :		
	Dry ..... ,, N	24 00	—
	With 60% or more of water ,, G	8 00	—
	Flour enriched with gluten (that is, containing more than 20% of gluten)..... Per 100 kilogs. N	24 00	—
77.	Semolina and Italian pastes.. ,, ,,	19 00	16 00
78.	Sago, salep and manioc flour ,, ,,	11 00	—
78*b*.	Manioc, crude or dessicated ,, G	7 00	7 00
79.	Rice : In the husk	Free	Free
	Broken rice .....Per 100 kilogs. G	3 00	—
	Whole rice, flour and grits ,, ,,	4 00	—
80.	Pulse :		
	Beans and horse beans, decorticated or broken Per 100 kilogs. G	3 50	—
	,, whole ..... ,, ,,	3 00	—
	,, in clusters or pods .... ,, ,,	1 50	—
	,, meal of ..... ,, ,,	6 00	—
	Chick peas (*pois pointus*)	Free	Free

* In addition to the Customs duty, they are subject to the internal consumption and refinery tax on the refined sugar in respect of the quantity of sugar ascertained on analysis.

‡ This duty is only applicable to milk imported for commercial transactions, and not to the small quantity of milk imported by persons residing on the frontier for their own personal consumption.

(1) Total duty frs. 61 50 per 100 kilogs. N. including refining tax (1 fr).

(2) Total duty frs. 19 20 per 100 kilogs. N. including refining tax (fr. 0 80)

(3) Total duty frs. 22 50 per 100 kilogs. N including refining tax (1 fr).

(4) This latter denomination includes the Swiss cheeses known as Emmenthal (including Bernesian cheese or "petit bernois"), gruyères (Fribourg), for table use or grating, Saanen, Sbrinz, and other Spalen.

†† Per 100 kilogs. *gross*.

‖ Including the weight of the recipients constituting the interior package.

†† Per 100 kilogs. *gross*.

‡ Samples of the flour corresponding to each rate of sifting, will be ready for inspection at each Custom house as a standard for verification.

† This duty is only applicable to bread imported as an article of commerce and not to the small quantities of bread imported by riverside or frontier people for daily consumption; this exemption is not extended to whole loaves.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Pulse:		
	All other:		
	In the grain .....Per 100 kilogs. G	5 00	3 00
	Decorticated ..... ,, ,,	9 00	6 00
	Flour of: raw ..... ,, ,,	9 00	6 00
	,, cooked ..... ,, N	12 00	††8 00
81.	Chestnuts ..... ,, G	3 00	3 00
81*b*.	Chestnut flour ..... ,, ,,	5 00	5 00
82.	*Dari*, millet and canary seed:		
	Grain ..... ,, ,,	3 00	3 00
	Meal of ..... ,, ,,	4 50	4 50
83.	Potatoes:		
	Imported during the normal period of production in France .....Per 100 kilogs. G	3 00	0 40
	Imported from 1st March to 1st June (but applicable only to new potatoes) ..... Per 100 kilogs. G	6 00	3 00
	VII.—FRUITS AND SEEDS.		
84.	Table fruits: Fresh:		
	Oranges (sweet or bitter), lemons, cedrats and their varieties, not mentioned..... Per 100 kilogs. N	15 00	††5 00
	Mandarin oranges and so-called "chinois" ..... ,, N	25 00	††10 00
	Bananas ..... ,, G	5 00	3 00
	Carob beans ..... ,, ,,	4 00	1 50
	Hot-house grapes and fruit.. ,, ,,	200 00	†150 00
	Wine grapes and residue of grapes (1) ..... Per 100 kilogs. N	35 00	12 00
	Must:		
	Up to 20°.9 ..... ,, ,,	35 00	—
	Up to 12° Beaumé ..... ,, ,,	—	12 00
	Above 12° and up 20°.9 Beaumé..... Per 100 kilogs. N	—	16 50
	21° Beaumé and above .. ,, ,,	50 00	33 00
	Apples for the table ..... ,, G	5 00	2 50
	Pears for the table ..... ,, ,,	5 00	3 00
	Pears and apples: For perry or cider..... Per 100 kilogs. G	2 00	1 50
	Figs, almonds and dates .... ,, ,,	10 00	3 00
	Other table fruits, fresh:		
	Imported during the period of production in France (2):		
	Common table grapes, imported in boxes, cases, baskets or barrels not exceeding 20 kilos. in weight, separately or aggregated in one consignment(3)..Per 100 kilogs. N	25 00	††8 00
	Peaches, nectarines and apricots..... Per 100 kilogs. N	12 00	††6 00
	Plums, cherries, strawberries ..... Per 100 kilogs. G	10 00	3 00
	The above fruits imported at periods other than those fixed in the footnote (2) Per 100 kilogs. N	30 00	20 00
	Not otherwise mentioned ,, G	10 00	3 00
85.	Fruit, dried or drained:		
	Figs .....Per 100 kilogs. N	25 00	††2 00
	Raisins..... ,, ,,	35 00	25 00
	Apples and pears:		
	Table ..... ,, ,,	15 00	††10 00
	For cider and perry..... ,, G	6 00	4 00
	Almonds and hazelnuts:		
	In the shell..... ,, ,,	10 00	3 00
	Shelled ..... ,, N	20 00	††6 00
	Walnuts: In the shell .... ,, G	1 75	—
	Shelled ..... ,, ,,	4 50	—
	Plums, prunes, peaches and apricots..... Per 100 kilogs. N	18 00	12 00
	Pistachio nuts ..... ,, ,,	100 00	50 00
	Other dried or drained fruits ,, ,,	15 00	††5 00
86.	Candied or preserved: In spirits:		
	The origin of the United States of America Per 100 kilogs. N	100 00‖	—
	Of any other origin ..... ,, ,,	120 00‖	80 00‖
	Pineapples§..... ,, ,,	30 00	—
	§, ‡Gherkins, cucumbers, olives, *picholines* and capers ....Per 100 kilogs. N	20 00	††5 00
	Not specified§:		
	The origin of the United States of America Per 100 kilogs. G	10 00	—
	Of any other origin ..... ,, N	15 00	††8 00
87.	Fruit for distillation:		
	Juniper berries, fennel seed and green aniseed Per 100 kilogs. N	30 00	15 00

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Myrtle berries, bilberries, sloes and prickly pears (on condition that they be forwarded to a distillery under Customs permit and sealed with lead)	Free	
87*b*.	Dried raisins, figs and dates exclusively destined to distilling or to the manufacture of wine .....Per 100 kilogs. N	75 00	25 00
	Fresh fruit and waste of fresh fruit, in which the "San José Scale" has been found to exist, and packing in which conveyed.....	Prohibited	
	[To enable the execution of this measure, shipments shall, on entry into France, be specially examined for the above purpose.]		
88.	Oleaginous seeds and fruits:		
	Colza of Europe and rape ..Per 100 kilogs. G	4 50	—
	Niger, soya beans and decorticated cotton seed .....Per 100 kilogs. G	2 50	—
	Camelina, *ravison*, beech nuts ,, ,,	2 00	—
	Others.....	Free	Free
89.	Seeds for sowing:		
	Lucern, *minette*, clover ....Per 100 kilogs. N	40 00	25 00
	Beetroot, decorticated (*a*).. ,, ,,	60 00	45 00
	,, not decorticated(*b*) ,, ,,	45 00	30 00
	Others ..... ,, G	4 50	3 00
	Trees, shrubs, nursery stock, cuttings and all other live vegetable products or parts thereof, as well as their fresh wastes, imported from the United States either direct or withdrawn from Customs warehouses, and the cases, sacks and other packing in which the said goods were transported.....	Prohibited	
	VIII.—COLONIAL PRODUCE.		
	[NOTE—For countervailing duties on sugar imported from countries not parties to the International Brussels Convention see following No. 654.]		
90.	Sugar¶:		
	From the French colonies and possessions: (1)		
	In powder (including *poudres blanches*) according to its estimated yield at the refinery ..Per 100 kilogs. net refined sugar	25 00 (2)	
	Refined, other than candied .....Per 100 kilogs. net of actual weight	25 00 (2)	
	Refined, candied .....Per 100 kilogs. net of actual weight	26 75 (2)	
91.	The produce of foreign countries:		
	In powder:		
	The estimated yield on refining being:		
	98% or less (3) .....Per 100 kilogs. N of refined sugar	25 00 (2)	25 00(2)
		Plus frs. 5 50 per 100 kilogs. net on the actual weight	
	More than 98% (3) ..... Per 100 kilogs. net of actual weight	31 00 (2)	31 00(2)
	Refined, other than candy (3) ..... Per 100 kilogs. net of actual weight	31 00 (2)	31 00(2)
	Candy (3) ,,	32 75 (2)	32 75(2)
92.	Molasses:		
	For distilling purposes, including the exosmotic waters:		
	The produce of French colonies and possessions (1) .....Per 100 kilogs. N	Free	—
	The produce of foreign countries ..... Per 100 kilogs. N	0 30	0 20
		Per degree of absolute saccharine richness (4)	
	Other than for distillation, having an absolute saccharine richness of:		
	50% or less ..... Per 100 kilogs. N	30 00‡	19 50‡
	Above 50% ..... ,,	68 00‡	40 90‡
93.	Syrups, bonbons, candied fruits:		
	The produce of the French colonies and possessions§ .....Per 100 kilogs. N	25 00‡	
	The produce of foreign countries ,,	31 00‡	31 00‡
94.	Sweet biscuits:		
	The produce of the French colonies and possessions§ .....Per 100 kilogs. N	12 50‡	
	The produce of foreign countries ,,	33 50‡	23 50‡
95.	Preserves with sugar or honey, including sherbet:		
	The produce of the French colonies and possessions§ .....Per 100 kilogs. N	12 50‡	

†† Per 100 kilogs. *gross*.

† Including weight of receptacles.

(1) This duty shall be applicable only to wine grapes imported from July 15 to Nov. 1.

(2) The normal period of production in France is as follows:—For cherries, from May 1 to Nov. 15; for apricots and strawberries, June 1 to Nov. 1; for peaches, nectarines and plums, June 15 to Nov. 1; common table grapes, July 15 to Nov. 1.

(3) Grapes of this kind imported in boxes, cases, baskets or barrels of a greater weight than 20 kilos. separately, or aggregated in one consignment, are dutiable as wine grapes.

‖ Not including the internal consumption tax.

§ Including weight of receptacles forming the interior packing.

‡ Not including the internal revenue tax on fruits preserved in vinegar.

(*a*) Beetroot seeds (decorticated) must be wholly separated from the hard and coriaceous calix forming the hull containing the actual seed. The seeds are of the same size as small lucern seed, kidney-shaped and brown-coloured.

(*b*) Beetroot seeds not decorticated are those in the unbroken calix.

¶ See at the end of the Tariff the *régime* applicable to Colonial sugar or surplus manufacture, and the Law of January 28, 1903, relative to the "consumption," "manufacturing" and "refining" taxes, etc.

(1) Only products which are imported direct shall be considered as the produce of French Colonies and Possessions.

(2) Not including the refining and supervision taxes.

(3) On the cessation of the Brussels Convention the duty will be increased by 14 francs per 100 kilogs.

(4) Should the declarants, not being satisfied with the test made in the Customs laboratories, claim a legal appraisement, such appraisement shall be effected by chemists entered on the general list prescribed by Art. 9 of the Law of Jan. 11, 1892, and their decisions shall be rendered in accordance with Art. 4 of the Law of May 7, 1881.

‡ Not including the refining tax.

§ Those articles only are considered the products of the French colonies which are imported directly.

VIII.—Colonial Produce—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	The produce of foreign countries ..... Per 100 kilogs. N	15 50‡	15 50‡
	Manufactured without sugar or honey..... Per 100 kilogs. G	10 00	8 00
96.	Coffee, in the bean .....Per 100 kilogs. N	300 00	136 00†
	Roasted or ground ..... ,, ,,	400 00	400 00
97.	Cocoa, in the bean and shells ,, ,,	104 00	104 00
	Crushed in paste, tablets or powder ,, ,,	150 00	150 00
	Cocoa butter..... ,, ,,	150 00	150 00
98.	Chocolate:		
	Containing more than 55% of cocoa (*i.e.* more than 27.50% of debuttered and dry cocoa).....Per 100 kilogs. N	300 00	150 00†
	Containing 55% of cocoa or less (*i.e.* 27.50% or less of cocoa debuttered and dry) ..... Per 100 kilogs. N	200 45‖	—
	With milk in a liquid condition, containing not more than 10% of cocoa (or 5% of debuttered and dry cocoa), and not more than 25% of sugar .....Per 100 kilogs. N	—	40 25‖
	Other chocolate of all kinds ,, ,,	—	100 45‖
99.	Pepper ..... ,, ,,	450 00	312 00†
100.	Pimento ..... ,, ,,	400 00	208 00†
101.	Amomums and cardamoms ,, ,,	400 00	208 00†
102.	Cinnamon ..... ,, ,,	400 00	208 00†
103.	Cassia lignea ..... ,, ,,	400 00	208 00†
104.	Nutmegs: In the shell.... . ,, ,,	400 00	208 00†
	Other..... ,, ,,	600 00	312 00†
105	Mace..... ,, ,,	600 00	312 00†
106.	Cloves ..... ,, ,,	400 00	208 00†
107.	Vanilla..... ,, ,,	800 00	416 00†
108.	Tea..... ,, ,,	400 00	208 00†
109.	Tobacco, leaf or stalk:		
	For the régie (monopoly)	Free	Free
	For private account	Prohibited	Prohibited
	Manufactured:		
	For the régie (monopoly)	Free	Free
	For the personal use of the importer (not above 10 kilogs. allowed per consignee and per annum)[1];		
	Cigars and cigarettes....Per kilog. N	75 00	75 00
	Snuff and for chewing ,, ,,	18 00	18 00
	Turkish, for smoking ,, ,,	32 50	32 50
	All other ,, ,, ,,	18 00	18 00
	All other manufactured tobacco.....	Prohibited	Prohibited
	[NOTE.—The quantities allowed to be imported by passengers for their own use free of duty are—10 cigars or 20 cigarettes, *or* 40 grammes of tobacco. This privilege will not be extended to women & children.]		
	Tobacco juice (sauce Praiss)[2]	Prohibited	Prohibited

IX.—Vegetable Oils and Juices.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
110.	Fixed oils, pure:		
	Olive oil, intended for the manufacture of soap[3] .....Per 100 kilogs. G	10 00	3 00
	Other..... ,, N	25 00	10 00[4]
	Palm oil ..... ,, G	1 00	1 00
	Cocoanut, *toulouconna*, *illipé* and palm kernel (*palmiste*) oils.....Per 100 kilogs G	3 00	1 00
	Castor and *pulghera* oils.... ,, ,,	7 50	5 00
	Linseed oil ..... ,, ,,	6 00	6 00
	Cotton seed, sesame and earth-nut oils intended for soap making[3] .....Per 100 kilogs. G	9 00	6 00
	Cotton seed, sesame and earth-nut oils intended for the manufacture of alimentary fat[5] .... Per 100 kilogs. G	9 00	6 00
	Cotton seed, sesame and earth-nut oils, other Per 100 kilogs. N	18 00	12 00
	Soya bean and maize oils intended for soap making[3] .....Per 100 kilogs. G	9 00	6 00
	Soya bean and maize oils, other ,, N	23 00	15 00
	Other oils ..... ,, ,,	23 00	15 00
111.	Fixed oils, scented..... ,, ,,	100 00	80 00
111*b*.	Alimentary vegetable fat .... ,, ,,	35 00	25 00
112	Volatile oils, or essence of roses.. ,, ,,	3,000 00[6]	2,000 00[6]
	Geranium rosa and ylang-ylang ,, ,,	1,000 00[6]	500 00[6]
	All others..... ,, ,,	100 00[6]	50 00[6]
112*b*.	Synthetic perfumes, or artificial, pure or mixed with natural products or essences[7]	*ad val.* 20%	15%
	But in no case less, as regards products with alcoholic base, than the customs duty on the alcohol, according to the proportion fixed by the Committee of Arts and Manufactures[1].		
113.	Vegetable wax of carnauba, myrica and other .....Per 100 kilogs. N	12 00	8 00
114.	Gums, crude in the natural state, the produce of Europe, and exotic	Free	Free
115.	Resins or gems (*gemmes*), turpentines, resins, colophany, pitch, cakes of resin; metallic or other resinates; amber or gums melted down; resinous products melted down or precipitated; amber or copal substitutes and all other indigenous resinous products ....Per 100 kilogs. G	10 00	6 00
115*b*.	Tar ..... ,, ,,	4 00	3 00
115*c*.	Resin oils ..... ,, N	12 00	12 00
115*d*.	Resins and other resinous products, exotic (not including those of pine and fir).....	Free	Free
116.	Essence of turpentine .....Per 100 kilogs. N	24 00	12 00
117.	Balsams ..... ,, G	10 00	10 00
118.	Juices of a special kind:		
	Camphor, natural raw, and that known as Formosa and the like, in powder ..... Per 100 kilogs. G	2 00	Free
	,, refined ..... ,, ,,	9 00	6 00
	,, artificial or synthetic ,, N	37 00	25 00
119.	India-rubber, balata and gutta-percha, raw, or melted in lumps	Free	Free
120.	Bird-lime.....	Free	Free
121.	Manna .....Per 100 kilogs. G	8 00	8 00
122.	Aloes..... ,, ,,	6 00	6 00
123.	Opium ..... ,, N	100 00	100 00
124.	Liquorice-juice ..... ,, ,,	20 00	10 00[3]
125.	Sarcocolla, kino, and other dried vegetable juices.....	Free	Free

X.—Vegetable Substances of a Medicinal Character.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
126.	Roots; Of marshmallow and althea:		
	Fresh .....Per 100 kilogs. N	23 00	15 00
	Dried..... ,, ,,	40 00	25 00
	Other..... ,, ,,	Free	Free
126*b*.	Herbs, flowers and leaves:		
	Flowers of marshmallow, mallow, borage, mullen, puff balls, *roses de Provins*, pansies, camomile, elder; datura, rue, marjoram, sage, absinthe, balm-mint (*mélisse*), mint and hyssop, in leaves or bunches; mint in leaves or bunches; *basilic*; honey locust (*mélilot*), savory and soapwort .....Per 100 kilogs. N	60 00	40 00
	Other	Free	Free
126*c*.	Peels and barks: Cinchona bark	Free	Free
	Peels of the orange and lemon and peels of other fruit of the same genus ..... Per 100 kilos. G	10 00	7 00
	Other	Free	Free
126*d*.	Lichens	Free	Free
127.	Fruits and seeds:		
	Elderberries, myrtleberries and bilberries .. Per 100 kilogs. N	150 00	100 00
	Cassia and tamarind	Free	Free
	Other fruits and seeds not mentioned.....	Free	Free
	Candied.—See *candied fruits and preserves with sugar*, according to kind (Nos. 86 and 95).		

XI.—Woods.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
128.	Common woods:		
	Log-wood, rough, not squared, with or without the bark, of any length, but with a circumference at the thick end of more than 60 centimètres[3][4]..Per 100 kilogs. G	1 00	0 65
	Wood sawn or squared, 80 millimètres in thickness or above[3] ....Per 100 kilogs. G	1 50	1 00
	Wood sawn or squared, with a thickness of above 35 but less 80 millimètres[3]..... Per 100 kilogs. G	1 75	1 25
	Wood sawn, 35 millimètres in thickness or less[3] .....Per 100 kilogs. G	2 50	1 75
129.	Paving blocks..... ,, ,,	2 50	1 75
130	Stave wood (merrains)‡ .... ,, ,,	1 25	0 75
131.	Splints (éclisses)§ ..... ,, ,,	2 00	1 50
132.	Hoop wood†† and poles (échalas) manufactured .....Per 100 kilogs. G	2 50	1 75

‡ Not including the refining tax.

† The benefit of the minimum tariff is reserved in favour of such products as shall be accompanied by proof of origin in the manner determined by the Customs Administration.

‖ Including refining tax.

[1] Without right of sale, under reserve of the Administration granting permission and on furnishing security for the payment, by way of fine, of a second import duty, should the above stipulations not be complied with.

[2] Notwithstanding the provision of the present No. the Government may authorise by decree the importation of tobacco juice (praiss), at the rates fixed in No. 252B, subject to due precautions being taken to prevent abuse. The expenses of denaturation, if any, are to be borne by the importer.

[3] On condition of its being rendered unfit for human food at the expense of the importer under the supervision of Custom house officials.

[4] Per 100 kilogs. *gross*.

[5] The expense of the use of the factory being borne by the manufacturer.

[6] These duties are charged on the total weights of the essences and their receptacles in the cases of consignments in small receptacles, such as flasks, tubes, boxes &c.

[7] Vanilin and its derivatives are dutiable under No. 112*b*.

[1] Not including the internal tax on alcohol, as regards products containing alcohol.

[2] Per 100 kilogs. *gross*.

[3] The Customs Administration shall have the faculty of determining, through the Advisory Committee of Arts and Manufactures, the mean density of each kind of wood and to levy the duties on this basis, after the cubic measurement has been converted into weight, and when the interested parties do not claim that the duty be levied on the actual weight.

[4] Trees which have been squared at the thick end, and exclusively for the purpose of forming part of a raft, come under this category.

‡ By "stave wood" is meant split wood which is destined exclusively for cooperage or packing purposes. The duty fixed for stave wood is, however, exceptionally applicable to sawn chestnut staves clearly destined for the manufacture of casks.

§ Only strips and laths, cut, sawn or split, of a thickness not exceeding 1 centimètre, are included under this head.

†† By "hoop wood" is meant only prepared hoops, either in bundles or in circles.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff. Fr. c.	Minimum Tariff. Fr. c.
133.	Perches, poles and staffs, rough, of more than 1 metre 10 centimètres in length, and with a circumference at the thick end of not more than 60 centimètres¶ ..... Per 100 kilogs. G	0 45	0 30
135*b*.	Woods, saturated, or having undergone any form of chemical preparation.		
	The duties on all saturated goods, or on those which have undergone any form of chemical preparation, shall be increased by 20%. (This increase shall not be levied on th surtaxes of origin and for warehousing.)		
134.	Cork, rough, rasped, or in planks ..... Per 100 kilogs. G	3 00	Free
135.	Logs of 1 m. 10 c. in lengths or less, split in quarters or in round pieces, having a gross circumference at the thick end of 60 centimètres; brush and fire wood:		
	The same wood if imported directly from the forest by beasts of burden, and not by railway, canal or by sea	Free	Free
	Other .....Per 100 kilogs. G	0 20	0 20
135*b*.	Wood, resinous, in logs, with or without the bark, of no matter what diameter, with a maximum length of 2 m. 50 c. [1] ..... Per 100 kilogs. G	0 03	0 02
136.	Charcoal and charred boon ,, ,,	1 50	1 00
136*b*.	Straw or wool of wood (*paille ou laine de bois*):		
	Not dyed .....Per 100 kilogs. G	1 50	1 00
	Dyed ..... ,, ,,	1 80	1 20
137.	All other common woods.....	Free	Free
138.	Exotic woods and box wood:		
	Cabinetmakers' wood:		
	In logs or sawn, more than 2 décimètres in thickness, of box-wood and mahogany ..	Free	Free
	Sawn, 2 décimètres in thickness, or less, of cedar	Free	Free
	Sawn, of 2 décimetres in thickness or less, of box-wood .....Per 100 kilogs. G	1 50	1 00
	Sawn, of 2 décimètres in thickness or less, of other woods .....Per 100 kilogs. G	1 50	1 00
139.	Scented woods	Free	Free
140.	Dye woods: In logs	Free	Free
	Ground (moulus)	Free	Free
	XII.—Fibres, Stems, and Fruits for Manufacturing Purposes.		
141.	Cotton: Not ginned.....	Free	Free
	Ginned (*en masse*): Unbleached.....	Free	Free
	Washed, freed from grease, purified, bleached .....Per 100 kilogs. G	7 50	5 00
	Dyed ..... ,, N	15 00	10 00*
	Carded, in sheets, gummed or not gummed:		
	Raw .....Per 100 kilogs. N	22 50	15 00
	Washed, freed from grease, purified, bleached .....Per 100 kilogs. N	30 00	20 00
	Dyed ..... ,, ,,	37 50	25 00
	Absorbent, even impregnated, or for pharmaceutical purposes‖ ..Per 100 kilogs. N	30 00	20 00
141*bis*.	Cotton waste	Dutiable as cotton, according to kind.	
	Cotton waste yarns, raw, bleached or dyed (which cannot be used as yarn), washed, freed from grease or bleached	Free	Free
142.	Flax, raw, hackled, combed, or as tow	Free	Free
142*b*.	Hemp: In the stem	Free	Free
	Dressed, hackled, or as tow	Free	Free
	Combed .....Per 100 kilogs. N	15 00	10 00*
143.	Jute:		
	Raw, in the fibre, hackled, twisted, † or as tow	Free	Free
	Combed	Free	Free
144.	Phormium tenax, abaca, aloe, and other vegetable fibres not mentioned:		
	Raw, hackled, twisted, or skeins, † or as tow	Free	Free
	Combed	Free	Free
144*b*.	Ramie or china grass	Free	Free
145.	Canes and reeds in the rough, dog grass, piassava and istle.....	Free	Free
	Esparto, cocoa fibre, even twisted †	Free	Free
146.	Osiers: Raw .....Per 100 kilogs. G.	4 00	3 00
	Stripped.. ..... ,, ,,	6 00	5 00
	Canes and reeds, known as china rattans, for basket makers' use Per 100 kilogs. G.	6 00	5 00
147.	Lime bark for rope-making	Free	Free
148.	Cocoanut shells and empty calabashes	Free	Free
149.	Hard seeds for carving	Free	Free
	XIII.—Dyes and Tanning Materials.		
150.	Madder, in the root, in powder, or *en paille* (in the straw)	Free	Free
151.	Tumeric: In the root.....	Free	Free
	In powder	Free	Free
152.	Quercitron ("quercus tinctoria").....	Free	Free
153.	Dye lichens for the fabrication of orchil.....	Free	Free
154.	Tan barks, ground or not ..Per 100 kilogs. G.	1 50	1 00
155.	Sumach and fustic, barberry, bark, leaves, twigs or ground.....	Free	Free
156.	Valonia and gall nuts, whole, broken or ground	Free	Free
156*bis*.	Saffron..... .....Per 100 kilogs. N	15 00	1 00†
157.	Other roots, herbs, leaves, flowers, berries, seeds, fruit to be used for dyeing or for tanning..... Per 100 kilogs. G.	1 50	1 00
	XIV.—Various Products and Waste Substances.		
158.	Vegetables:		
	Fresh, imported during the normal period of production in France..Per 100 kilogs. N	15 00	6 00†
	Imported beyond the normal period of production in France:		
	Cucumbers and French beans, from 1 November to 1 June..Per 100 kilogs. N	20 00	12 00
	Tomatoes and melons, from 1 December to 1 July .....Per 100 kilogs. N	20 00	12 00
	Spinach and asparagus, from 1 November to 1 May .....Per 100 kilogs. N	20 00	12 00
	Green peas, from March to 1 June.... Per 100 kilogs. N	20 00	12 00
	Salted or pickled ..... ,, ,,	18 00‡	12 00‡
	Preserved¶ ..... ,, ,,	24 00	16 00
	Dried ..... ,, ,,	30 00	20 00
158*b*.	Cabbage for sauerkraut .. ,, G	3 00	2 00
159.	Truffles, fresh, dry, or pickled ..... Per 100 kilogs. N	300 00	200 00
160.	Hops..... ,, ,,	50 00	35 00
160*b*.	Lupuline of hops..... ,, ,,	240 00	160 00
161.	Wormwood (*gross*) ..... ,, G	4 00	4 00
162.	Beetroot ..... ,, ,,	0 40	0 40
162*bis*.	,, dried, whole, in shreds (*cossettes*), in powder .....Per 100 kilogs. G	3 00	2 00
163.	Chicory roots: Green ..... ,,	1 00	0 75
	Dry, not roasted ..... ,, ,,	4 00	3 00
163*b*.	Beet-root, dried ..... ,, ,,	3 00	2 00
164.	Fodder, turf for litter and pulp of dried beet-root (where the dried pulp has more than 10% of sugar it pays duty under 162*b*) .... Per 100 kilogs. G	0 75	0 50
164*b*.	Yeast: from distilleries** .. ,, N	60 00	40 00
	From breweries	Free	Free
164*c*.	Broom corn straw .....Per 100 kilogs. G	6 00	3 00
164*d*.	Corn straw, cleaned, bleached or dyed, with or without ears ....Per 100 kilogs. G	2 00	1 00
165.	Bran, from any kind of cereal. Per 100 kilogs. G	0 60	0 60
166.	Oilcake, *amurcas* and dregs (*grignons*) of olives, containing oil:		
	Less than 12 %	Free	Free
	From 12 % to 16 % ....Per 100 kilogs. G	0 75	—
	Above 16 %..... ,, ,,	1 50	—
	Amurcas and dregs of olives above 16% are dutiable as olive oil.		
166*b*.	Other cakes and dregs	Free	Free
167.	Rags, linen	Free	Free
168.	Cellulose pulp:		
	Treated by mechanical pressure, dry ..... Per 100 kilogs. G	1 50	1 00
	Treated by mechanical pressure, moist .... Per 100 kilogs. G	0 75	0 50
	Treated chemically ..... ,, ,,	2 50	2 00
169.	Peat and turf for burning	Free	Free
170.	Nursery and hot-house plants and shrubs:		
	Arum, amaryllidees, aralias, aspidistra, azaleas, begonias, bromeliaceous, camelias, cycadees, cyclamens, crotons, dracœna, ferns, selaginella, maranta, ophiopogon, orchids, palms, pandanums, phormium Per 100 kilogs. G.	5 00	3 00
	Other (*i.e.* fruit trees, forest-trees, &c.).....	Free	Free
170*b*.	Other vegetable products and waste thereof not otherwise specified.....	Free	Free
	XV.—Beverages.		
170*c*.	Mistelas or must of fresh grapes, fermentation of which has been stopped by means of alcohol, also called wines fermentation of which has been stopped by means of alcohol. Duty on the alcohol plus the duty on the fresh must calculated on the degree of the areometer of such liquid freed from alcohol.*		
171.	Fermented Beverages:		
	Wines made exclusively from the fermentation of fresh grapes:		
	Up to 12 degrees .....Per hectol. of liquid	35 00§	12 00§
	From 12·1 degrees and upwards inclusively	35 00	12 00

¶ Rough woods intended for the manufacture of hoops are included in this number.

[1] On proof being furnished to the Customs Administration of arrival of the wood in the paper-pulp manufactories, and that such wood is being worked.

The nature of the proof shall be determined by the Minister of Finance, with the advice of the Advisory Committee of Arts and Manufactures.

* Per 100 kilogs. *gross.*

‖ Iodoformed cotton pays separately the duty on iodoform in the proportion of the latter which it contains.

† Only the fibres which have received in non-European countries the torsion necessary for their transportation shall be considered as twisted.

† Per 100 kilogs. *gross.*

‡ Not including the internal revenue tax for vegetables preserved in vinegar.

¶ Including the weight of the receptacles forming the interior packing.

** In case of any question arising the results arrived at by the laboratory attached to the Custom House Commission will be final.

* Mistelas other than those for the manufacture of vermouth, quinine wines and the like, are as regards the internal revenue taxes subject to the same *régime* as liqueur or imitation wines.

§ Not including the excise duty or internal revenue tax. This tax on spirits and liqueurs of all kinds is 220 frs. per hectolitre of pure alcohol.

Tariff No.	XV.—BEVERAGES—continued.	Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Per hectolitre of liquid for the first 12 degrees, and for every additional degree or fraction of degree an amount equal to the consumption duty on alcohol shall be exacted. †		
	Wines of a strength of from 12 to 15 degrees shall, for every tenth of a degree, be liable to a Customs duty equal to one-tenth of the consumption tax on alcohol. §		
	Wines of a strength exceeding 15 degrees shall, for any fraction of degree, be liable to the duty on such additional degree. §		
172.	Vinegars, not perfumed:		
	Up to 8 degrees acetic acid..... Per hectol. of liquid	8 00†	6 00†
	Above 8 degrees acetic acid For each degree acetic	1 00†	0 75†
	Excise duty in addition:		
	Vinegar, containing		
	Up to 8% of acetic acid.....	—	5 00
	From 9% to 12%.....	—	7 50
	,, 13% to 16%.....	—	10 00
	Acetic acid and vinegar, containing from 17% to 30% of acetic acid.....	—	18 75
	From 31% to 40% of acetic acid.....	—	25 00
	More than 40%.....	—	52 50
172*b*.	Cider and Perry:		
	Up to 6 degrees, for each degree of alcohol and for each hectol. of liquid.....	0 70	0 50
	Above 6 degrees.....	Pay as alcohol †	
172*c*.	Beer ‖ (including the cask, gross weight).... Per 100 kilogs.	14 00	9 00
172*d*.	Mead..... per hectol. of liquid	20 00†	20 00†
173.	Orange wine.....	Pay as wine †	
173*b*.	Wines of raisins, and all other beverages not specified, per degree and per hectolitre, duty equal to the consumption tax on alcohol, but in no case can the duty per hectolitre of liquor be inferior to.....	30 00†	15 00†
174.	Distilled Beverages:—		
	Spirits:		
	Brandy (in bottles) †..Per hectol. of liquid	80 00	70 00
	Brandy (not in bottles) †..... Per hectol. of pure alcohol	80 00	70 00
	Other spirits†.... ,, ,,	80 00	70 00
	Products, in the composition or fabrication of which alcohol forms a part, will pay, in addition to the Customs dues, an excise duty according to the amount of alcohol they contain: the said duty to be fixed by the Consultative Committee on Arts and Manufactures.		
	The French Finance Law of 30th March, 1902, exempts from the payment of the manufacturing tax of 80 cents per hectolitre, rum and tafia, and also gin obtained from the simple distillation of barley, wheat, rye and oats, and which is fit for immediate consumption without distillation. This exemption is to apply generally to foreign and colonial (*i.e.*, of extra-European origin) rum and tafia, but not to gin. The Law also extends to all alcohol denatured according to the general formula, an allowance of 9 francs per hectolitre of pure alcohol.		
174*b*.	Liqueurs*.....Per hectol. of liquid	125 00	80 00
174*c*.	Pomace.....Per 100 kilogs. G	2 00	1 50
174*d*.	Mineral waters, bottles (cruchons) included Per 100 kilogs. N	20 00	Free¶
	MINERAL SUBSTANCES		
	XVI.—MARBLE, STONES, EARTHS, COMBUSTIBLE MATERIALS, &c		
175.	Marble, statuary & other marble‡:		
	Rough or squared.....	Free	Free
	Sawn, 16 centimètres in thickness or more..	Free	Free
	Sawn, from 4 to 16 centimètres in thickness or more (exclusively) ..Per 100 kilogs. G	2 50	1 50
	Sawn, less than 4 centimètres in thickness Per 100 kilogs. G	5 50	3 50
	Sculptured, polished, moulded, or otherwise worked:		
	Sculptured in chimney pieces, modern statuary, or otherwise..Per 100 kilogs. N	23 00	15 00
	Moulded, turned .... ,, ,,	12 00	8 00**
	Clocks, cups, inkstands, bosses, and other turners' articles not weighing more than 75 kilogs. each, to be used in some way as furniture .....Per 100 kilogs. N	23 00	15 00

† Not including the excise duty or internal revenue tax. This tax on spirits and liqueurs of all kinds is 220 frs. per hectolitre of pure alcohol.

§ When the difference between the declaration and Customs analysis does not exceed five-tenths of a degree, no proceedings will be taken against declarer. Duty to be paid on Customs analysis.

‖ Including a surtax equivalent to the Excise duties levied on beer manufactured in France. Importers are obliged to declare the weight and volume of the consignment, and to produce the original invoices indicating the contents of the receptacles.

* Not including the internal revenue tax.

¶ Provided that the importation of such mineral waters has been authorized.

‡ *Ecaussines* shall be dutiable as Marble when they are sawn in thicknesses of less than 4 centimètres, or are sculptured, polished, or with polished mouldings; and as stone, when they are rough, chiselled, or with chiselled mouldings, cut or sawn in thicknesses of 4 centimètres or more.

** Per 100 kilogs. *gross*.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Tiles, sawn, ground or polished on one surface.....Per 100 kilogs. G	2 50	1 50
	All other ..... ,, G	9 00	6 00
175*b*.	Alabaster: Rough or squared.....	Free	Free
	Sawn, having a thickness of 16 centimètres or more.....	Free	Free
	Sawn, having a thickness of less than 16 centimètres .....Per 100 kilogs. G	4 00	2 50
	Sculptured, or otherwise worked, modern statuary.....Per 100 kilogs. N	18 00	12 00
	Sculptured or otherwise worked, other.... Per 100 kilogs. G	9 00	6 00
175*c*.	Precious stones, rough or cut.....	Free	Free
176.	Agates and similar stones: Rough.....	Free	Free
	Wrought.....Per 100 kilogs. N	18 00	15 00
176*b*.	Rock crystal: Rough.....	Free	Free
	Wrought.....	Free	Free
177.	Stone worked, including worked, sculptured, moulded or polished building stone †:		
	Cut or sawn with a flat surface and having a thickness of:		
	16 centimètres or more.....	Free	Free
	From 4 to 16 centimètres (exclusively) .. Per 100 kilogs. G	1 00	0 40
	Less than 4 centimètres.. ,, ,,	2 00	0 80
	Sculptured, moulded or polished:		
	Sculptured for chimney pieces, modern statuary or otherwise and marbles..... Per 100 kilogs. N	15 00	10 00†
	Sepulchral monuments, not sculptured:		
	In porphyroid granite ..Per 100 kilogs. G	9 00	6 00
	Columns, capitals, cornices, entablatures, lintels, piers, bases, socles, buttresses, frames, casings, covers, of porphyroid granite .....Per 100 kilogs. G	9 00	6 00
	Other ..... ,, ,,	6 00	3 00
	Moulded ..... ,, ,,	4 00	1 60
	Polished ..... ,, ,,	4 00	1 20
	Square slabs, sawn, ground or polished on one surface .....Per 100 kilogs. G	2 50	1 50
	Lithographic stones, rough, sawn or shaped..	Free	Free
177*b*.	Plastic decoration (*staff*) and mouldings of plaster, not coloured.....Per 100 kilogs. G	4 00	2 00
177*c*.	Marbles (toy) of stone .... ,, N	22 00	15 00
178.	Millstones*.....	Free	Free
178*b*.	Corundum in grits.....	Free	Free
	Emery, in powder.....Per 100 kilogs. G	8 00	4 00
178*c*.	Emery when applied on paper, or on tissue, grindstones or whetstones of emery, or emery in any other form..Per. 100 kilogs. N	50 00	30 00
178*d*.	Whetstones: Turkey stone ("*pierre du Levant*") and Arkansas stone for grinding and sharpening tools:		
	Rough.....	Free	Free
	Wrought, cut, polished, shaped ..... Per 100 kilogs. N	23 00	15 00
179.	Kaolin..... ,, G	0 50	0 35
179*b*.	Alunite, in the rough..... ,, ,,	0 75	Free
179*c*.	Stones and earths for artistical and manufacturing purposes not otherwise mentioned..	Free	Free
179*d*.	Infusorial earth, or Kieselguhr ..... Per 100 kilogs. G	2 50	—
179*e*.	Pumice stone: Rough, in lumps or pieces ..	Free	Free
	Powdered.....	Free	Free
180.	Slate: For buildings, in the rough.....	Free	Free
	Slabs, cut or sawn, rough or polished Per 100 kilogs. G	4 50	3 00
	Roofing slates ..... ,, ,,	1 50	1 00
	Plain or framed, intended specially for writing or drawing ....Per 100 kilogs. G	5 50	3 75
180 *bis*.	Slates, with frames of varnished or white wood, with abacus or with metal sheath (*gaine*) for the pencil ..Per 100 kilogs. N	90 00	60 00
181.	Building materials:		
	‡ Bricks, solid or hollow, of all shapes and sizes, common, not glazed or enamelled .....Per 100 kilogs. G	0 25	0 15
181*b*.	‡ ,, solid, of all shapes and sizes, fine, pressed or smoothed, and hollow bricks.....Per 100 kilogs. G	0 60	0 40
181*c*.	‡Tiles, common, not pressed and not for dovetailing .....Per 100 kilogs. G	0 60	0 40
181*d*.	Tiles, shaped (*mécaniques*) or for dovetailing (*à emboîtement*), and accessories for roofs; common pottery for building purposes, not ornamented, such as stack pipes, soil pipes, chimney pots and cowls‡..Per 100 kilogs. G	1 20	0 80
181*e*.	Bricks, tiles, common pottery for building purposes, baked, of stoneware (*grès*)	Dutiable as stoneware, according to kind Nos. 339-341	
182.	Stone for building purposes, rough.....	Free	Free
183.	Paving stones of natural stone .....Per 100 kilogs. G	0 30	0 20
183*b*.	Stone broken up in pieces for road making.. Per 100 kilogs. G	0 03	0 02
184.	Plaster.....	Free	Free

† *Ecaussines* shall be dutiable as Marble when they are sawn in thicknesses of less than 4 centimètres, or are sculptured, polished, or with polished mouldings; and as stone, when they are rough, chiselled, or with chiselled mouldings, cut or sawn in thicknesses of 4 centimètres or more.

* Corundum in grains used in making grindstones is included in this number.

‡ Bricks, tiles and other pottery for building, of common or fine earthenware glazed, enamelled or coloured, are dutiable under No. 337.

Tariff No.		DUTIES (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
184*b*.	Lime, common	Free	Free
	,, hydraulic, in lumps or powder in whatever way packed, in sacks or casks.. Per 100 kilogs. G	0 30	0 20
185.	Cement, slow setting ..... ,, ,,	0 90	0 60
	,, quick setting..... ,, ,,	0 60	0 40
185*b*.	Pipes and other moulded articles made of ordinary cement or concrete (*en béton*).... Per 100 kilogs. G	1 50	1 00
	Of reinforced concrete (*ciment armé*) .... Per 100 kilogs. G	2 25	1 50
186.	Tiles of compressed cement:		
	Of one color .....Per 100 kilogs. G	1 50	1 00
	Of several colors ..... ,, ,,	3 00	2 00
	Mosaics ..... ,, ,,	6 00	4 00
186 *bis*.	Slabs and tiles of xylolith ,, ,,	3 00	2 00
187.	All other builders' materials	Free	Free
188.	Marl	Free	Free
188*b*.	Ice (frozen water)	Free	Free
189.	Sulphur, not purified (including ore and pyrites), in pieces of various sizes	Free	Free
	Pulverised, purified, refined, and flowers and sticks of .....Per 100 kilogs. G	3 00	2 25
190.	Coal or coke ..... ,, ,,	0 12	0 12
	,, ,, cinders .....Per 1,000 kilogs. ,,	0 12	0 12
191.	Graphite or plumbago	Free	Free
192.	Coal tar (from the distillation of coal)	Free	Free
193.	Bitumen, of all kinds	Free	Free
193 *bis*.	Bitumen and asphalt:		
	Rock and cement (*mastic*)	Free	Free
	Tiles, paving blocks or slabs ..... Per 100 kilogs. G	1 50	1 00
194.	Mineral wax or ozokerite:		
	Raw ..... Per 100 kilogs. N	12 00	10 00†
	Refined ..... ,, ,,	50 00	40 00
195.	Jet	Free	Free
196.	Yellow amber	Free	Free
197.	Petroleum, schist, and other mineral illuminating oils:		
	Crude (1) (2) .....Per 100 kilogs. N	18 00	9 00
	or hectol. (4)	—	7 20
	Refined and essences of (*) Per 100 kilogs. N	25 00	—
	or hectol. (‖)	—	10 00
198.	Heavy oils and residue of petroleum and other mineral oils .....Per 100 kilogs. N	12 00	9 00
199.	Paraffin and *cire de lignite*.. ,, ,,	45 00	30 00
	Vaseline ..... ,, ,,	42 00	28 00
	XVII.—METALS.		
200.	Gold and platinum:		
	Ore	Free	Free
	Crude, in lumps, ingots, bars, dust, or broken pieces..... Per 100 kilogs. N	15 00	10 00
	Hammered, in leaves§ .... ,, ,,	1,125 00	750 00
	Wire drawn, rolled, spun, roughed-down (*dégrossi*), simply rolled in bars of at least 5 millimetres thick, in bands of at least 1 millimètre thick, or in wire of at least 2 millimètres in diameter ..... Per 100 kilogs. N	15 00	10 00
	All other..... ,, ,,	750 00	500 00
201.	Silver: Ore	Free	Free
	Crude, in lumps, ingots, bars, dust, or broken pieces .....Per 100 kilogs. N	1 50	1 00
	Hammered, in leaves§ .... ,, ,,	1,000 00	750 00
	Wire-drawn, rolled, spun, roughed-down (*dégrossi*), simply rolled, in bars of at least 5 millimètres thick, in bands of at least 1 millimètre thick, or in wire of at least 2 millimètres in diameter ..... Per 100 kilogs. N	15 00	10 00
	All other ..... ,, ,,	750 00	500 00
202.	Goldsmiths' dross	Free	Free
203.	Aluminium: Ore	Free	Free
	Ingots or scraps§§ .....Per 100 kilogs. N	75 00	50 00
	Rolled, forged or cast .... ,, ,,	112 00	75 00
	Hammered in leaves..... ,, ,,	300 00	200 00
	Wire ..... ,, ,,	150 00	100 00
	In powder ..... ,, ,,	200 00	150 00
204.	Iron ore	Free	Free
†205.	Cast iron (fonte):		
	Foundry pick and forge pick iron containing less than 15 per cent. of manganese .....Per 100 kilogs. G	2 25	1 50
	Spiegel iron containing 15 % to 25 % of manganese .....Per 100 kilogs. G	3 00	2 00
†205*b*.	Ferro-manganese containing more than 25% and less than 90 % of manganese; ferro-silicon containing more than 5 % and less than 20 % of silicon; rich silico-spiegel iron containing at least 20 % of silicon and of manganese‡.....Per 100 kilogs. G	5 25	3 50
	‡Ferro-silicon containing 20 % or more but less than 90 % of silicon Per 100 kilogs. G	7 50	5 00
	‡Ferro-chromium containing more than 10 % and less than 90 % of chromium .. Per 100 kilogs. N	12 00	8 00‖
	‡Ferro-titanium containing more than 5 % and less than 90 % of titanium ..... Per 100 kilogs. N	30 00	20 00
	‡Ferro-molybdenum containing more than 5 % and less than 90 % of molybdenum .. Per 100 kilogs. N	30 00	20 00
	‡Ferro-tungsten containing more than 5 % and less than 90 % of tungsten..... Per 100 kilogs. N	30 00	20 00
	‡Ferro-vanadium containing more than 5 % of vanadium, and all other ferro metallic alloys containing rare elements, other than those mentioned above: silicon, manganese, chromium, titanium, tungsten, molybdenum metals (90 % or more of these elements).....*ad val.*	7½ %	5 %
206.	Iron, crude, and crude steel in ingots ..... Per 100 kilogs. G	6 75	4 50
207.	Iron or steel, rolled or forged in blooms, billets or bars .....Per 100 kilogs. G	7 50	5 00
207*b*.	Iron or steel rolled or forged in bars of 3 millimètres or less in their thinnest parts, plain or ornate mouldings, or iron worked in intermittent relief.....Per 100 kilogs. G	9 75	6 50
207*c*.	Fine steel for tools ..... ,, N	22 50	15 00
207*d*.	Special steel†† containing at least:		
	Of 0·5 % of nickel ..... ,, ,,	22 50	15 00
	Of 0·5 % to 6 % of chromium ,, ,,	22 50	15 00
	Of 0·5 % to 6 % of tungsten ,, ,,	22 50	15 00
	Of 0·2 % to 2 % of molybdenum ,, ,,	22 50	15 00
	Of 0·1 % to 0·5 % of vanadium ,, ,,	22 50	15 00
	Of 0·1 % to 0·5 % of titanium ,, ,,	22 50	15 00
207*e*.	Special steel, containing:		
	More than 6 % of chromium ,, ,,	75 00	50 00
	,, 6 % of tungsten ,, ,,	75 00	50 00
	,, 2 % of molybdenum ,, ,,	75 00	50 00
	,, 0·5 % of vanadium ,, ,,	75 00	50 00
	,, 0·5 % of titanium or all other rare elements .....Per 100 kilogs N	75 00	50 00
208.	Iron called machine iron, of iron or steel .... Per 100 kilogs. G	7 50	6 50
209.	Hoop iron or steel:		
	Hot rolled of 1 millimètre or more in thickness* .....Per 100 kilogs. G	9 75	6 50
209*b*.	Cold rolled of a thickness of:		
	More than 1 millimètre.. ,, N	12 00	8 00‖
	$\frac{6}{10}$ths to 1 millimètre .... ,, ,,	13 00	9 00‖
	$\frac{4}{10}$ths to $\frac{6}{10}$ths of a millimètre ,, ,,	16 00	11 00
	Less than $\frac{4}{10}$ths of a millimètre ,, ,,	19 00	13 00

† Per 100 kilogs. *gross*.

(1) All oils which do not contain more than 90 per cent. of illuminating matter and which, in the condition they are imported, are not fit to burn in ordinary lamps, shall be considered as crude. In calculating the 90 per cent. centesimal fractions shall be ignored. Mineral oil containing not more than 30 per cent. of illuminating matter shall be considered as lubricating oil. A public Administrative regulation, issued with the advice of the Advisory Committee of Arts and Manufactures, will prescribe the conditions under which this percentage shall be established. In cases where the declarers, contesting the analysis made in the Customs laboratories, claim the legal appraisement, such appraisement shall be effected by the chemists inscribed on the general list mentioned in Art. 9 of the Law of Jan. 11, 1892, and their decisions shall be rendered in accordance with Art. 4 of the Law of May 7, 1881.

(2) Not including the manufacturing tax on oils entering to be refined.

(4) The duty leviable by weight on crude petroleum may, on the application of the importers, be converted into a duty per hectolitre under the Minimum Tariff. Said duty shall be at the rate of frs. 7.20 per hectolitre.

(*) The importation and sale of refined mineral oils, other than essences, whose flashing point is inferior to the limits fixed by the decree of May 19, 1873, and for oils of the second category, by the Ministerial ordinance of September 5, 1873, is prohibited. An Administrative regulation shall determine the method of applying this disposition.

(‖) The duty per hectolitre is substituted to the duty of frs. 12.50 per 100 kilogs. which is only mentioned in the schedule annexed to the Law as basis for conversion.

According to the Convention with Roumania, under the heading of crude mineral oils (No. 197) are to be admitted the distillates answering the following description: Blackish brown liquid not containing products distilling at less than 125° centigrade and not burning in lamps of current use; specific gravity of the distillate at the temperature of 15° centigrade: above 0·820; mazout or residuum 10 % at least and 70 % at most; specific gravity of residuum: after distillation by Regnault's apparatus up to 300° centigrade: 0·900 at least at the temperature of 15° centigrade; specific gravity of the distilled liquid, at the temperature of 15° centigrade: above 0·810.

§ Notwithstanding Art. 24 of the Law of May 16, 1863, the duties on gold or silver leaves shall be collected on the gross weight, including the inside wrappers.

§ The duty on gold and silver hammered in leaves shall be levied on the weight of the leaves plus the interior packing.

§§ The Custom authorities have the right to have the scraps (*dechets*) broken up and their character so altered as to prevent their use without further fusion.

† The articles specified in No. 205 and 205*b*, the produce of the free zones of Haute-Savoie and Gex, may be imported into the Customs territory free of duty, provided that the primary materials, plant and combustibles be the product of the zones, or French, or nationalised by the payment of the duties. The industry shall be subject to official supervision, the expenses of which shall be borne by the manufacturers.

‡ All metallurgical products coming under these categories, which can neither be rolled nor wrought, are to be considered as ferro-alloys.

‖ Per 100 kilogs. *gross*.

†† Under this number are included only special steels containing only one or at the most two of the above-mentioned elements, provided that in the latter case the amount of each of the two elements does not exceed the limits put on each one.

* Hot-rolled hoop iron or steel less than 1 millimètre in thickness pays duty under 209*b*.

XVII.—METALS—continued.

Tariff No.		DUTIES (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
210.	Flat sheet and plate iron or steel:		
	Not cut and of a thickness of:		
	More than 1 millimètre ..Per 100 kilogs. N	10 50	7 00*
	$\frac{6}{10}$ths of a millimètre up to 1 millimètre.... Per 100 kilogs. N	13 50	9 00*
	$\frac{4}{10}$ths of a millimètre up to $\frac{6}{10}$ths of a millimètre.....Per 100 kilogs. N	15 00	10 00*
	Less than $\frac{4}{10}$ths of a millimètre ,, ,,	16 50	11 00
	Cut and of a thickness of:		
	More than 1 millimètre.... ,, ,,	11 25	7 50*
	$\frac{6}{10}$ths of a millimètre up to 1 millimètre .. Per 100 kilogs. N	15 00	10 00*
	$\frac{4}{10}$ths of a millimètre up to $\frac{6}{10}$ths of a millimètre.....Per 100 kilogs N	16 50	11 00
	Less than $\frac{4}{10}$ths of a millimètre ,, ,,	18 00	12 00
	Flat sheet and plate iron or steel, burnished (*lustrées*), cut or not, of a thickness of:		
	More than 1 millimètre ..Per 100 kilogs. N	13 00	9 00*
	$\frac{6}{10}$ths of a millimètre up to 1 millimètre .. Per 100 kilogs. N	17 00	11 00
	$\frac{4}{10}$ths of a millimètre up to $\frac{6}{10}$ths of a millimètre .....Per 100 kilogs. N	18 00	12 00
	Less than $\frac{4}{10}$ths of a millimètre ,, ,,	20 00	13 00
	Flat sheet and plate iron or steel, cold rolled, fire whitened or blued, cut or not, of a thickness of:		
	More than 1 millimètre ..Per 100 kilogs. N	20 00	14 00
	$\frac{6}{10}$ths of a millimètre up to 1 millimètre .... Per 100 kilogs. N	23 00	15 00
	$\frac{4}{10}$ths of a millimètre up to $\frac{6}{10}$ths of a millimètre.....Per 100 kilogs. N	24 00	16 00
	Less than $\frac{4}{10}$ths of a millimètre ,, ,,	26 00	17 00
210*b*.	Flat sheets of nickel steel, cut or not..... Per 100 kilogs. N	30 00	20 00
210*c*.	Bands, hot rolled, called *larges-plats*, more than 20 centimètres in breadth and more than 2 millimètres in thickness ..... Per 100 kilogs. N	10 50	7 00*
211.	Iron, tinned (fer-blanc), coppered, or covered with zinc or lead:		
	Of more than $\frac{6}{10}$ths of a millimètre in thickness .....Per 100 kilogs. N	14 00	12 00
	$\frac{6}{10}$ths of a millimètre in thickness or less .. Per 100 kilogs. N	15 00	13 00
212.	Wire of iron or steel, whether tinned, coated with copper or zinc, or galvanized, or not, whitened or not, of less than 70 kilogs. of resistance per square millimètre section:		
	Of more than 2 millimètres in diameter .... Per 100 kilogs. N	10 50	7 00*
	More than 1 and up to 2 millimètres in diameter .....Per 100 kilogs. N	15 00	10 00*
	More than $\frac{5}{10}$ths of a millimètre and up to 1 millimètre .....Per 100 kilogs. N	18 00	12 00
	$\frac{5}{10}$ths or less of a millimètre in diameter .. Per 100 kilogs. N	30 00	20 00
	From 70 to 175 kilogs. of resistance per square millimètre section:		
	Of more than 2 millimètres in diameter.. Per 100 kilogs. N	15 00	10 00*
	More than 1 and up to 2 millimètres in diameter .....Per 100 kilogs. N	20 00	13 00
	More than $\frac{5}{10}$ths of a millimètre up to 1 millimètre in diameter..Per 100 kilogs N	23 00	15 00
	$\frac{5}{10}$ths or less of a millimètre in diameter. Per 100 kilogs N	45 00	30 00
	More than 175 kilogs. of resistance per square millimètre section:		
	More than 2 millimètres in diameter .... Per 100 kilogs. N	25 00	17 00
	More than 1 up to 2 millimètres in diameter Per 100 kilogs. N	38 00	25 00
	More than $\frac{5}{10}$ths of a millimètre and up to 1 millimètre in diameter .... Per 100 kilogs. N	50 00	37 50
	$\frac{5}{10}$ths or less of a millimètre in diameter.. Per 100 kilogs. N	65 00	50 00
212*b*.	Shavings, cuttings from wire-drawing ..... Per 100 kilogs .N	20 00	17 00
213.	Rails of iron or of steel, ordinary..... Per 100 kilogs. G	9 00	6 00
	Rails of special steel, *i.e.*, into the composition of which enters more than 9% of manganese Per 100 kilogs. N	15 00	10 00*
214.	Tyres, wheels and wheel centres (*cerclages de roues*) of iron or steel: for railway and tramway cars and carriages:		
	Rough .....Per 100 kilogs. N	12 00	8 00*
	Worked ..... ,, ,,	15 00	10 00*
	For locomotives:		
	Rough ..... ,, ,,	12 00	8 00*
	Worked ..... ,, ,,	18 00	12 00
215.	Straight axles for railways and tramways, axles not specially mentioned of iron or steel:		
	Rough .....Per 100 kilogs. N	12 00	8 00*
	Worked ..... ,, ,,	19 00	13 00
216.	Crank-axles for locomotives of iron or steel		
	Rough .....Per 100 kilogs. N	18 00	12 00
	Worked ..... ,, ,,	30 00	20 00
217.	Axles for automobiles of steel or iron:		
	Rough .....Per 100 kilogs. N	24 00	16 00
	Worked ..... ,, ,,	33 00	22 00

* Per 100 kilogs. *gross*.

Tariff No.		DUTIES (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
218.	Iron filings and scales	Free	Free
219.	Scrap iron and waste of old manufactures, only fit for re smelting:		
	Of cast iron.....Per 100 kilogs. G	2 25	1 50
	Of iron or of steel ..... ,, ,,	1 10	0 75
219*b*.	Iron waste tinned, not more than 5 millimètres in thickness.....	Free	Free
220.	Dross and scoriæ from furnaces	Free	Free
221.	Copper pure or alloyed with zinc, tin, aluminium and manganese:		
	Copper ore and demi-products (roasted regulus, scoriæ)	Free	Free
	Copper, converted, cast in rough lumps granulated, in ingots, slabs or bars.....	Free	Free
	Copper alloyed with zinc, tin, aluminium or manganese, cast in rough lumps, ingots, or slabs.....	Free	Free
	Rolled or hammered, in bars‡:		
	Of all sections of which the largest diameter is 50 millimètres or more .... Per 100 kilogs. N	14 00	9 00[1]
	Of less than 50 millimètres ,, ,,	15 00	10 00[1]
	Rolled or hammered in plates‡:		
	Of a thickness of $\frac{5}{10}$ths of a millimètre and more .....Per 100 kilogs. N	18 00	12 00
	Less than $\frac{5}{10}$ths millimètre ,, ,,	23 00	15 00
	In wire, polished or not, other than gilt, silvered or nickelled, of a diameter of:		
	$\frac{1}{10}$th millimètre or more..Per 100 kilogs. N	18 00	12 00
	Less than $\frac{1}{10}$th millimètre ,, ,,	23 00	15 00
	Copper, gilt or silvered, in lumps or ingots, hammered, drawn rolled, or spun on thread or on silk, bronze powder ..... Per 100 kilogs. N	150 00	100 00
	Copper filings and fragments of old manufactures	Free	Free
222.	Lead: Ores, mattes and slag of all kinds:		
	Containing 30% of metal and less.....	Free	Free
	Containing more than 30% of metal..... Per 100 kilogs. G	1 50	1 25
	In crude lumps, pigs, bars, or slabs:		
	Argentiferous (containing 25 grammes and more of silver per 100 kilogs. of pig-lead) .....Per 100 kilogs. G	3 00	2 50
	Not argentiferous (containing less than 25 grammes of silver per 100 kilogs.):		
	Coming from countries where argentiferous lead is exempt from export duty .....Per 100 kilogs. G	4 00	3 50
	Of other origin ..... } Same duties, increased by the export duty collected in the country of origin §.		
	Alloyed with antimony, in lumps ..... Per 100 kilogs. G	7 00	6 50
	Hammered or rolled.... ,, ,,	7 00	6 50
	Filings, and fragments of old manufactures .....Per 100 kilogs. G	4 00	3 50
223.	Tin: Ore	Free	Free
	In crude lumps, pigs, bars, or slabs, pure..	Free	Free
	Alloyed with antimony (Britannia metal).. Per 100 kilogs. G	1 50	1 00
	Pure or alloyed, hammered or rolled or drawn in wire of any dimension and in leaves, weighing more than 750 grammes per sq. metre.....Per 100 kilogs. G	9 00	6 00
	In leaves weighing 750 grammes or less per square metre .....Per 100 kilogs. N	22 00	15 00
	Filings, and fragments of old manufactures	Free	Free
224.	Zinc: Ore	Free	Free
	In crude lumps, pigs, bars, or slabs.....	Free	Free
	Rolled .....Per 100 kilogs. G	4 00	4 00
	Filings and fragments of old manufactures	Free	Free
225.	Nickel: Ore.....	Free	Free
	Produce of first fusion (cast, matte, speiss)	Free	Free
	Refined, in ingots or crude lumps	Free	Free
	Pure, hammered, in bars, rolled ..... Per 100 kilogs. N	15 00	10 00[1]
	Wire, pure:		
	Of 1 mm. or more in thickness..... Per 100 kilogs. N	23 00	15 00
	Of less than 1 mm. in thickness ,, ..	27 00	18 00
	Alloyed with copper, with or without zinc, in ingots or in crude lumps Per 100 kilogs. N	12 00	7 50[1]
	Alloyed with copper, with or without zinc, hammered, rolled .....Per 100 kilogs. N	26 00	17 50
	Wire alloyed with copper, with or without zinc: Of 1 mm. or more in thickness..... Per 100 kilogs. N	27 00	18 00
	Of less than 1 mm. in thickness ,, ..	30 00	20 00
226.	Mercury, native (quicksilver)	Free	Free
227.	Antimony: Ore.....	Free	Free
	Grey ore, smelted	Free	Free
	Metallic or regulus .....Per 100 kilogs. G	6 00	6 00
228.	Arsenic: Ore.....	Free	Free
	Metallic	Free	Free
229.	Cadmium, crude	Free	Free
230.	Bismuth (étain de glace)	Free	Free

‡ Leaves of copper or brass (not solid) for gilding or for the manufacture of bronze powder pay the duty applicable to copper gilt or silvered.

[1] Per 100 kilogs. *gross*.

§ By application of this provision, non-argentiferous lead of Spanish origin is liable to a surtax of 1 fr. per 100 kilogs. in addition to the proper duty.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
231.	Manganese, ore	Free	Free
232.	Cobalt, ore	Free	Free
233.	Ores not mentioned	Free	Free
	MANUFACTURES.		
	XVIII.—CHEMICAL PRODUCTS.		
234.	Bromine, liquid	Free	Free
234*bis*.	Bromides ... Per 100 kilogs. N	75 00	50 00
234*c*.	Fluorides ... ,, ,,	15 00	10 00[1]
235.	Iodine, crude or refined ... ,, ,,	500 00	400 00
236.	Iodides and iodoforms ... ,, ,,	500 00[2]	400 00[2]
237.	Phosphorus: White ... ,, ,,	60 00	50 00
	Red ... ,, ,,	180 00	150 00
238.	Acids: Acetic[3]:		
	Containing less than 40 per cent. of acid crystallisable ... Per 100 kilogs. G	10 00	5 00
	Containing from 40 per cent. to 80 per cent. of acid crystallisable .. Per 100 kilogs. N	20 00	10 00[1]
	Containing more than 80 per cent. of acid crystallisable ... Per 100 kilogs. N	30 00	15 00
	Arsenious	Free	Free
	Natural boric acid from Tuscany, containing 15% and more of impure matter	Free	Free
	Other boric acid ... Per 100 kilogs. N	18 00	12 00
	Carbonic liquid ... ,, G	9 00	6 00
	Hydrochloric ... ,, G	0 45[4]	0 30[4]
	Citric:		
	Fluid (lemon juice, natural or concentrated)	Free	Free
	Crystallised ... Per 100 kilogs. N	75 00	50 00
	Hydrofluoric ... ,, G	9 00	6 00
	Gallic, crystallised ... ,, N	140 00	93 00
	Hydrofluosilicic ... Per 100 kilogs. G	6 00	4 00
	Nitric ... ,, ,,	2 50	Free
	Oleic, of animal origin ... ,, ,,	1 50	Free
	Oleic acids will be admitted free only in quantities which remain liquid at a temperature of 20 degrees (including oleic acid containing stearic or palmitic acid, but to be classed under stearic acid for such quantity of solid stearic acid as can at a temperature of 20 degrees be extracted therefrom by filtration and compression)		
	Oxalic ... Per 100 kilogs. N	19 00	12 50
	Phosphoric ... ,, ,,	30 00	20 00
	Stearic ... ,, ,,	13 50	9 00[1]
	Sulphuric	Free	Free
	Tannic or tannin in any form ... *ad val.*	7½%[5] [6]	5%[5] [6]
	Tartaric ... Per 100 kilogs. N	18 00	12 00
	Formic and lactic:		
	Containing 60% or less by weight of free acid ... Per 100 kilogs. N	22 00	15 00
	Containing more than 60% by weight of free acid ... Per 100 kilogs. N	25 00	18 00
	Deglycerinated oils containing more than 2% and less than 15% of fatty matter not decomposed ... Per 100 kilogs. G	5 50	3 50
238*bis*.	Extracts of gallnuts, of sumac, of chestnut wood and other tannic juices, liquid or solid, extracted from plants ... Per 100 kilogs. G	4 50	3 00
	Extracts of quebracho:		
	Solid ... Per 100 kilogs. G	8 00	5 50
	Liquid ... ,, ,,	5 00	3 50
239.	Oxides: Of Cobalt:		
	Zaffre, silicious oxide, vitrified oxides, smalt and azure	Free	Free
	Pure ... Per 100 kilogs. N	525 00	350 00
	Of tin ... ,, ,,	50 00	Free
	Of copper	Free	Free
	Of iron ... Per 100 kilogs. G	3 00	2 00
	Of lead:		
	Minium ... Per 100 kilogs. G	7 70	5 15
	Litharge, and other oxides of lead ... Per 100 kilogs. G	7 95	5 30
	Of uranium	Free	Free
	Of zinc ... Per 100 kilogs. G	4 00	3 00
239*b*.	Peroxide of barium ... ,, N	15 00	10 00[1]
240.	Ammonia (volatile alkali) .. Per 100 kilogs. G	3 00	2 00
241.	Magnesia, calcined ... ,, N	25 00	18 50
242.	Potash and carbonate of potash	Free	Free
243.	Vegetable ashes, crude or washed	Free	Free
244.	Salt of beetroot[4] ... Per 100 kilogs. G	0 13	0 13
245.	Soda of varech (kelp)[4] ... ,, ,,	0 19	0 19
246.	Caustic soda[4] ... ,, ,,	8 00	6 50
247.	Soda, natural or artificial (carbonate of soda):		
	Crude[4] ... Per 100 kilogs. G	2 85	1 90
248.	Refined, not containing more than 33% of pure carbonate[4] ... Per 100 kilogs. G	2 85	1 90
	Others[4] ... ,, ,,	6 15	4 10
	Natron ... ,, ,,	2 30	1 90
249.	Bicarbonate of soda[4] ... ,, ,,	6 00	5 20
250.	Salts of soda, n. o. s.** ... ,, ,,	5 00	4 35

[1] Per 100 kilogs. *gross*.
[2] Not including the internal revenue tax on the alcohol employed in the manufacture of iodoforms.
[3] These acids must have been treated in such a way as to render them unfit to be made into vinegar.
[4] Including tax to cover expenses of supervision of the manufactories of soda.
[5] Not including the internal revenue tax.
[6] This duty applies to tannins prepared with water, alcohol, or ether.
** Hydrosulphite of soda in powder, including the alcohol denaturing tax, on the basis of litre 0·500 of alcohol per kilo. of product, comes under 250.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
251.	Sea salt, brine, rock salt†:—		
	Crude or refined, other than white ... Per 100 kilogs. G	2 40	2 40
	Refined, white ... ,, ,,	3 30	3 30
	Note.—Article 37 of the Finance Law for 1902 provides that all bags of salt presented for verification at a Custom House or office of indirect taxes must be of a uniform and invariable net weight of 50, 75 or 100 kilogs. Exception will be made in favour of small quantities, the weight of which does not exceed 25 kilogs. Salt for exportation is, however, exempted from this provision as to weight.		
252.	Salts of ammonia:—		
	Hydrochlorate (sal ammoniac), crude* ... Per 100 kilogs. N	12 00	8 00‖
	Hydrochlorate (sal ammoniac), refined or commercially pure* ... Per 100 kilogs. N	18 00	12 00
	Sulphate of ammonia, crude ,, G	4 50	Free
	,, ,, refined or commercially pure ... Per 100 kilogs. G	7 75	Free
	All other, crude ... ,, ,,	4 50	3 00
	,, refined or commercially pure ... Per 100 kilogs. N	11 75	7 75‖
252*b*.	Nicotine, non-alcoholic solutions of nicotine, and non-alcoholic solutions of nicotine salts§ ... Per 100 kilogs. G	0 50	0 25
253.	Salts of cobalt ... ,, N	450 00	350 00
254.	Salts of silver ... ,, ,,	930 00	930 00
255.	Chlorides of tin* ... ,, ,,	15 00	10 00‖
255*b*.	Salts of lead and chemical products of a lead basis not specially mentioned 5% *ad val.* Per 100 kilogs. G.	plus frs. 2 40 Per 100 kilogs G.	plus frs. 2 00 Per 100 kilogs G.
256.	Acetate of:		
	Copper, crude ... Per 100 kilogs. N	15 00	10 00‖
	Refined: In powder ... ,, ,,	22 00	14 50
	Refined, crystallised ... ,, ,,	31 50	21 00
	Of iron: Liquid	Free	Free
	Concentrated ... Per 100 kilogs. N	15 00	10 00‖
	Of lead ... ,, ,,	11 40	7 60‖
	Of potash ... ,, ,,	33 00	22 00
	Soda: Anhydrous* ... ,, G	6 00	5 00
	Crystallised or hydrate* ... ,, ,,	6 00	4 75
	Alcohol:—		
257.	Amylic alcohol ... ,, ,,	8 00	6 25
257*b*.	Methylic alcohol or wood spirit ,, N	11 50	—
	The French Finance Law of 30th March, 1902, provides *inter alia*, that all alcohol denaturated according to the general formula shall receive an allowance of 9 frs. per hectolitre of pure alcohol.		
	Products with a base of "industrial alcohol" (*i.e.*, products in the manufacture of which alcohol other than that of wine, cider, perry, lees, residuum, or fruits has been used) whether produced in French colonies or in foreign countries, are to be subject on importation to the manufacturing tax ("*droit de fabrication*") on denatured spirits, amounting to 0 frs 80 cts. per hectolitre of absolute alcohol used. The tax is leviable in addition to the import proper.		
257*c*.	Aldehyde, formic:		
	In solution, called *formol*, containing at most 40% of aldehyde formic ... Per 100 kilogs. N	15 00	9 50‖
	In a trioxy-methylic state or other polymerics of a greater concentration than formol ... Per 100 kilogs. N	36 00	21 00
258.	Alumina, anhydrous ... ,, ,,	30 00	20 00
259.	Ammonia alum and potash alum ... Per 100 kilogs. G	5 00	3 75
259*b*.	Alunite, calcined or ground ... Per 100 kilogs. G	1 50	1 20
259*c*.	Hydrate of alumina ... ,, N	15 00	10 50
260.	Arsenate: Of potash ... ,, G	10 00	8 75
	Of soda ... ,, ,,	5 00	4 25
261.	Borax: Crude, natural or artificial	Free	Free
	Refined or half refined ... Per 100 kilogs. G	10 00	8 00
262.	Carbonate of lead (white lead) (*céruse*) ... Per 100 kilogs. N	10 50	7 00‖
	,, of magnesia ... ,, G	8 00	6 25
262*b*.	‡Carbide of calcium ... ,, ,,	9 00	6 00
263.	Citrate of lime	Free	Free
264.	Chlorate:—		
	Of potash* ... Per 100 kilogs. N	38 00	32 00
	Of soda, of baryta, and other* ... Per 100 kilogs. N	38 00	32 00

† Not including the internal consumption tax.
* Including tax to cover expenses of supervision of the manufactories of soda.
‖ Per 100 kilogs. *gross*.
§ Notwithstanding the provision of No. 109, the Government may authorise by decree the importation of tobacco juice or sauce at the rates given in No. 252*b* subject to proper regulations to prevent abuse. In case of denaturation, the expense thereof shall be borne by the importer.
‡ The products included in No. 262*b* produced in the free zones of Haute Savoie and Gex may be imported into the customs territory free of duty, provided that the raw materials, the tools employed, and the fuel were produced within the free zones or have been nationalised by the payment of duty. The industry is supervised, and expenses of supervision are to be borne by the manufacturers.

XVIII.—CHEMICAL PRODUCTS—continued.

Tariff No.			Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
264*b*.	Permanganate of potash	Per 100 kilogs. N	55 00	35 00
265.	Chloride:			
	Of aluminium	,, ,,	30 00	20 00
	Of lime*	,, G	5 25	3 50
	Of magnesium*	,, ,,	3 20	2 00
	Of potassium		Free	Free
265*b*.	Chlorine, liquefied	Per 100 kilogs. G	6 00	4 00
266.	Chromate: Of lead	,, N	25 00	18 50
	Of potash of soda	,, G	3 00	2 00
266*b*.	Ether, acetic or sulphuric, to any degree of strength (oxide of ethyl)†	Per 100 kilogs. N	60 00	40 00
266*c*.	Chloroform†	,, ,,	113 00	75 00
266*d*.	Collodion†	,, ,,	60 00	40 00
267.	Glycerine: Crude	,, G	10 00	3 75
	Distilled	,, N	20 00	7 50‡
268.	Mineral kermes, liver of antimony, mineral crocus, and other oxides and salts of antimony, with the exception of tartar emetic	Per 100 kilogs. N	30 00	25 00
269.	Lactate of iron	,, N	50 00	43 00
269*b*.	Lactates, other	,, N	22 00	15 00
269*c*.	Formiates	,, ,,	22 00	15 00
270.	Nitrate: Of potash, natural		Free	Free
	Transformed	Per 100 kilogs. G	3 00	2 00
	Of soda		Free	Free
	Of lime and calcic cyanamide		Free	Free
270*b*.	Nitrate of thorium, of cerium and other rare vegetable salts	Per 100 kilogs. N	1,200 00	800 00
271.	Oxalate of potash (salt of sorrel)	Per 100 kilogs. N	15 00	12 50
271*b*.	Pyrolignite: Of lead	,, G	9 50	5 10
	Of lime	,, ,,	4 50	3 00
271*c*.	Acetone	,, N	22 50	15 00
272.	Silicate of soda or potash:			
	Anhydrous*	,, G	5 00	4 25
	Crystallised*	,, ,,	4 50	3 75
	Hydrate*	,, ,,	3 00	2 10
273.	Sulphates: Of alumina	,, ,,	5 60	3 75
	Of copper	,, ,,	3 00	1 50
	Of iron	,, ,,	1 20	0 80
	Double, of iron or of copper	,, ,,	0 75	0 50
	Of magnesia (Epsom salts)		Free	Free
	Of potash		Free	Free
	Of soda:			
	Pure, anhydrous, containing naturally not more than 25% of salt*	Per 100 kilogs. G	3 30	2 20
	Pure, anhydrous, containing naturally more than 25% of salt*	Per 100 kilogs. N	13 50	9 00‡
	Pure, crystallised or hydrate (Glauber salts)*	Per 100 kilogs. G	1 80	1 20
	Impure, anhydrous, containing naturally not more than 25% of salt*	Per 100 kilogs. G	2 60	1 75
	Impure anhydrous, containing naturally more than 25% of salt*	Per 100 kilogs. N	12 35	8 25‡
	Impure crystallised or hydrate (Glauber salts)*	Per 100 kilogs. G	1 65	1 10
	Of zinc	,, ,,	2 40	1 60
274.	Sulphate and other salts of quinine	Per 100 kilogs. N	2,000 00	1,500 00
275.	Sulphite and bisulphite of soda*	Per 100 kilogs. G	4 60	3 60
	,, ,, of lime	,, ,,	4 60	3 60
275*b*.	Sulphite, bisulphite, or metabisulphite of potash	Per 100 kilogs. N	15 00	10 00‡
276.	Hyposulphite of soda*	,, G	4 60	3 60
277.	Sulphuret:			
	Of arsenic (orpiment)	,, ,,	10 00	3 00
	Of mercury:			
	Natural (ore of mercury)		Free	Free
	Artificial, not pulverised	Per 100 kilogs. N	47 00	31 00
	Artificial, pulverised (vermilion)	Per 100 kilogs. N	93 00	62 00
	Of zinc	,, G	3 75	2 50
278.	Tartrate of potash, and double tartrate of potash and of soda (including lees of wine):			
	Crude tartar		Free	Free
	Other		Free	Free
279.	Prussiate of potash:			
	Yellow	Per 100 kilogs. N	25 00	20 00
	Red	,, ,,	36 00	30 00
279*b*.	Superphosphate of lime		Free	Free
279*c*.	Cocaïne, crude		Free	Free
280.	1° Chemical products obtained from coal tar: Obtained directly from the distillation of coal tar (coal oil, coal essence, benzenic carbides, benzine, benzol, toluene, xylene), heavy oil, naphthaline, anthracene, phenic acid or phenol, or carbolic acid, &c		Free	Free
	2° Chemical products derived from products of the distillation of coal: halogen and nitrogen primary monamines derived from benzine, toluene, xylene or naphthaline, imported in the state of free bases of salts; sulphuo-conjugate derivatives of these monamines; secondary and tertiary amines; dimethylaniline, diphenylamine and the like; naphthols and their sulpho-conjugate derivatives, in the state of free acids or salts; mono-chlorobenzines and the like and their nitrates; chloride of benzile; mono- or polynitric derivatives of benzenic or naphthalinic carbides and mono or polynitric derivatives of phenol, of the cresols, and naphthols which are not coloring matters, carboxylate or dicarboxylate acids and oxyacids of the benzenic series (cinnamic acid excepted); glycides of primary non-substituted monamines, sulphonated derivatives of diamido-naphthalines, the dioxynaphthalines and amido-naphthols, in the state of free acids or salts; nitrides or amides derived from etherised phenol resubstituted or not; diamidic derivatives of the benzenic or napbthalenic series whether in the state of salts or acidylic derivatives; the amido-phenols of the benzenic or naphthalenic series, substituted or not, with the exception of those otherwise mentioned; cinnamic acid; the aromatic hydrazines and their sulphonated derivatives; the acidylic derivatives of the secondary amines; the polyhydroxylate derivatives, substituted or not, of the benzenic and napbthalenic series, not elsewhere specified and generally all products derived from coal tar not mentioned in the first paragraph of this number; derivatives of the oxidation of the substituted diphenylmethanes or of homologous bodies (ketones, hydrols, &c.), leuco bases of the coloring substances, triphenylmethanes, derivatives of coal tar used medicinally (phenolphthaline, benzo-naphthol, salophene, salol, &c.); also those used in photography (hydroquinone) methol and diamido phenol[1]	Per 100 kilogs. N	23 00	15 00
281.	Saccharin		Prohibited	Prohibited
281*b*.	Chemical manures (being chemical products to be used in agriculture)		Free	Free
281*c*.	Celluloid, and other similar plastic materials n.s.m.:			
	In canes, tubes or sticks	Per 100 kilogs. N	150 00	75 00
	In sheets, polished, colored or worked in any way	Per 100 kilogs. N	225 00	150 00
	Chips and waste pieces intended for recasting[2]	Per 100 kilogs. N	24 00	16 00
282.	Chemical products of an alcoholic basis, n.s.m.: Duties to be fixed by the Advisory Board of Arts and Manufactures on the basis of the alcohol used for the manufacture, but in no case is the duty to be less than *ad val.*[3]		7½%	5 5%
	All other *ad val.*[4]		7½%	5 5%

XIX.—PREPARED DYES.

Tariff No.			General Tariff Fr. c.	Minimum Tariff Fr. c.
283.	Cochineal		Free	Free
284.	Animal kermes (grains, powder, dust or paste)		Free	Free
285.	Lac-dye		Free	Free
286.	Indigo		Free	Free
287.	Indigo pastel and indigo for washing purposes		Free	Free
288.	Paste for pastels, coarse		Free	Free
289.	Catechu, in the mass		Free	Free
290.	Arnatto, prepared		Free	Free
291.	Orchil (extract of lichens), prepared:			
	Moist in paste	Per 100 kilogs. G	6 00	5 00
	Dried (cudbear, or extract of)	Per 100 kilogs. N	12 00	10 00*
292.	Dyers' litmus (maurelle)		Free	Free
293.	Extracts of dye woods and of other tinctorial products:			
	Garancine and other extracts of madder		Free	Free
	Other extracts, black or violet	Per 100 kilogs. N	20 00	10 00*
	Other extracts, red or yellow	Per 100 kilogs. N	30 00	15 00
294.	Dyes derived from coal tar:			
	Picric acid	Per 100 kilogs. N	40 00	20 00
	Other coloring substances:			
	Red, yellow, orange, green, blue, violet, black derived from carburets of benzine, naphthaline, anthracene, derived from the di- and tri-phenylmethanes; coloring azoics; indigotine†; indigoides, etc. and other colors n.s.m.:			
	Dry	Per 100 kilogs. N	200 00	100 00
	In paste, with at least 50% of water	Per 100 kilogs. N	100 00	56 00
	Other coloring matters not specified:			
	Dry	Per 100 kilogs. N	200 00	100 00
	In paste, with at least 50% of water	Per 100 kilogs. N	100 00	56 00

* Including tax to cover expenses of supervision of the manufactories of soda.

† Not including the internal revenue tax. ‡ Per 100 kilogs. *gross*.

[1] Products enumerated in paragraph 2 are also subject to the alcohol denaturation tax and to the internal tax on alcohol (on the quantity of alcohol necessary for the manufacture of the products), if ethylic alcohol enters into their constitution.

[2] The Administration shall have power to break up articles to prevent the entry under this heading of that which is capable of being directly used for articles made of celluloid.

[3] Not including the internal revenue tax on alcohol.

[4] With power to convert into the equivalent specific duties.

[5] The origin of the United States of America receive the benefit of the minimum tariff.

* Per 100 kilogs. *gross*.

† Synthetic indigo and natural indigo refined pay the same duty as indigotine.

Tariff No.			Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	XX.—Colors.			
295.	Ultramarine:			
	Natural	Per 100 kilogs. N	30 00	25 00
	Artificial‖	,, ,,	30 00	25 00
296.	Prussian blue	,, ,,	30 00	25 00
297.	Carmines: Common	,, ,,	30 00	25 00
	Fine	,, ,,	250 00	200 00
298.	Varnishes:			
	Spirit varnish§	,, ,,	45 00	30 00
	Of turpentine (essence)	,, ,,	45 00	30 00
	Oil-varnish or turpentine and oil mixed	Per 100 kilogs. N	68 00	45 00
299.	Inks, for writing, drawing, or printing purposes	Per 100 kilogs. N	25 00	20 00
300.	Blacks: Ivory black	,, G	7 50	5 00
	Printers' black, for engraving	Per 100 kilogs. N	12 00	8 00‡
	Spanish black and lamp black	Per 100 kilogs. G	1 50	3 00
	Mineralblack, ground or pulverised	Per 100 kilogs. G	1 80	1 20
	Natural mineral black, in blocks		Free	Free
301.	Pencils: (Uncased or natural) slate		Free	Free
	Artificial slate pencils, covered or not with paper	Per 100 kilogs. N	30 00	20 00
	Common, of graphite, slate or black lead, cased in white wood, varnished or not, and carpenters' pencils of graphite cased in coarse wood	Per 100 kilogs. N	75 00	50 00
	Fine: Cased in colored or cedar or other exotic wood (varnished or not), with graphite slate or plumbago (black lead) as the writing material	Per 100 kilogs. N	210 00	140 00
	Ditto colored or copying pencils	Per 100 kilogs. N	270 00	180 00
	Fine for pocket books and portfolios, not exceeding 6½ mm. in diameter, with or without bone or metal tops	Per 100 kilogs. N	450 00	300 00
301*b*.	Black lead as writing materials (*mines*) for pencils	Per 100 kilogs. N	750 00	500 00
301*c*.	Colored and copying writing materials (*mines*) for pencils, pastels or red chalk (sanguine)	Per 100 kilogs. N	450 00	300 00
302.	Carbons artificial (*agglomérés*) and charked (*cuits*) for electric lighting and for other industrial purposes:			
	Less than 3 kilogs. each	Per 100 kilogs. N	75 00	50 00
	3 kilogs. or more each	,, ,,	15 00	10 00‡
303.	Ochres, crushed or otherwise prepared for painting	Per 100 kilogs. G	0 35	0 25
304.	Earths, of Cologne, of Cassel, of Italy, of Sienna, and of umber	Per 100 kilogs. G	0 60	0 50
305.	Green of Schweinfurt and Vienna green ashes, blue and green	Per 100 kilogs. G	6 00	5 00
306.	Mountain and Brunswick greens	Per 100 kilogs. G	6 00	5 00
	Greens, being a mixture of chromate of lead and Prussian blue	Per 100 kilogs. G	8 00	7 00
306*b*.	Zinc yellow or chromate of zinc	Per 100 kilogs. N	28 75	18 50
307.	Talc pulverised	,, G	0 35	0 25
308.	Colors, ground in oil	,, ,,	8 00	6 00
308*b*.	Carbonate of lead prepared like colours ground in oil	Per 100 kilogs. N	11 50	9 00‡
309.	Colors in paste, prepared with water, for wall paper	Per 100 kilogs. G	9 00	7 50
309*b*.	Lithopone	,, ,,	3 75	2 50
310.	All other colors, n. o. s		5% *ad val.*	5% *ad val.**
	XXI.—Various Compounds.			
311.	Perfumery:			
	Soap, other than transparent	Per 100 kilogs. N	12 00	8 00‡
	Transparent soaps:			
	Containing alcohol or sugar†	,, ,,	60 00	40 00
	Other	,, ,,	12 00	8 00‡
	Other perfumery:			
	Alcoholic[1]	Per hectol. of pure alcohol	100 00	80 00
	Non-alcoholic	Per 100 kilogs. N	15 00	12 00
312.	Soap, all other, not perfumed	,, G	6 00	6 00
313.	Dressing made from soap lichen or fecula, and from all other substances, for sizing thread and preparing tissues (Parement an lichen)	Per 100 kilogs. G	6 00	6 00
314.	Prepared spices:			
	Mustard	,, ,,	6 00	5 00
	Sauces	Per 100 kilogs. N	30 00	25 00
	All other, *including nutritious salt extracted from plants*	Per 100 kilogs. N	30 00	25 00
315.	Compound medicines[2]:			
	Distilled waters:			
	Containing alcohol		Pay as Brandy	
	Not containing alcohol	Per 100 kilogs. N	12 00	10 00‡

‖ Including the countervailing tax on salts of soda, entering as an ingredient into the manufacture of artificial ultramarine.

§ Not including the internal consumption tax on alcohol.

‡ Per 100 kilogs. *gross*.

* With power to convert into the equivalent specific duties.

† Including the internal revenue tax upon the products used in the manufacture of these articles.

[1] Not including the internal revenue tax.

[2] These duties are independent of any Customs or Excise duties which may be levied on compound medicines.

Tariff No.			Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
316.	Compound medicines n. o. m., but which are specially named in an official Pharmacopœia		4	5
	Not otherwise mentioned, but which are not in the official Pharmacopœia		Prohibited	Prohibited
317.	Chicory, roast or ground, and chicory substitutes, scorched in grains or ground[6]	Per 100 kilogs. N	12 00	8 00*
318.	Starch	,, ,,	22 00	18 00
319.	Feculæ, of potatoes, maize, and other	Per 100 kilogs. N	15 00	12 00
319*b*.	Tapioca, of any origin:			
	Raw, in lumps (*grumeaux*)	,, ,,	12 00	12 00
	Broken, or granulated	,, ,,	14 00	14 00
319*c*.	Dextrine and other products derived from fecula, starch, or from other amylaceous substances not specially mentioned	Per 100 kilogs. N	19 00	16 50
320.	Sealing wax	,, ,,	35 00	30 00*
321.	Candles: Of paraffin, pure or mixed[7]		Pay as Paraffin	
	Other than paraffin[7]	Per 100 kilogs. N	24 00	16 00
322.	Wax, and all manufactures of stearic acid other than candles	Per 100 kilogs. N	19 00	16 00
323.	Tallow candles:			
	Of which the wicks are woven, twisted, or plaited, and chemically treated[7]	Per 100 kilogs. N	15 00	12 00
	All other	,, G	8 00	6 00
324.	Isinglass, glue manufactured from tendons of whales, and other similiar glues	Per 100 kilogs. N	50 00	40 00
325.	Glue (*colles*), made from bones, sinews, skins &c. in slabs, sheets, or in powder	Per 100 kilogs. G	6 00	1 00
	Liquid, in jelly or in paste	,, ,,	2 00	Free
326.	Gelatine, in powder	,, ,,	6 00	4 00
326*b*.	Gelatine in leaves, or in plates:[8]			
	Metallized, irised, watered (*moirée*) glazed or varnished	Per 100 kilogs. N	45 00	30 00
	Other	,, ,,	15 00	10 00*
326*c*.	Roller composition (printers'), with gelatine or glycerine base, with or without addition of sugar[9]	Per 100 kilogs. N	21 00	14 00
327.	Albumen		Free	Free
327*b*.	Casein, pure or combined with alkalies, in a dry or liquid state	Per 100 kilogs. N	30 00	20 00
328.	Gingerbread	,, ,,	15 00	10 00*
329.	Milk sugar or lactine (*sucre de lait*)	Per 100 kilogs. N	38 00	25 00
330.	Blacking	,, G	5 00	4 00
	XXII.—Earthenware and Pottery.			
331.	Fire-proof pottery of common clay:			
	Crucibles, retorts, saggars, muffle-mills, and hollow wares other than bricks	Per 100 kilogs. G	2 25	1 50
	Bricks, solid, of less than 2 cubic décimètres in volume	Per 100 kilogs. G	0 75	0 50
	Other bricks of fire-clay, of no matter what form or shape	Per 100 kilogs. G	1 00	0 75
332.	Other fire-proof articles:			
	Bricks and wares based on silica, magnesia, alumina, bauxite etc	Per 100 kilogs. G	1 50	1 00
	Crucibles and wares of graphite, plumbago or other varieties of carbon	Per 100 kilogs. G	9 00	6 00
333.	Drain pipes‖	,,	0 60	0 40
334.	Flower-pots of common clay and common pottery for building	Per 100 kilogs. G	1 00	0 80
335.	Tobacco pipes of clay		Free	Free
336.	Other earthenware and pottery of common clay:			
	Not varnished or enamelled¶:			
	Without decoration, sculpture, or painting	Per 100 kilogs. G	0 60	0 40
	Decorated or with reliefs, of one colour	Per 100 kilogs. G	2 00	1 50
337.	Other common pottery ware:			
	Varnished or enamelled¶:			
	Without decoration, sculpture, or painting	Per 100 kilogs. G	2 00	1 50
	With decorations in relief, of one or more colors	Per 100 kilogs. G	6 00	5 00

[4] Specific duties to be fixed by the Superior School of Pharmacy at the rate of 20 % of the value.

[5] Specific duties to be fixed by the Superior School of Pharmacy at the rate of 15 % of the value.

* Per 100 kilogs. *gross*.

[6] Chicory substitutes from their nature liable to a higher duty than chicory, are dutiable at the higher rate.

[7] Not including the internal revenue tax on candles.

[8] Articles of gelatine, such as spangles, tubes, capsules, visiting cards, &c., whether or not typographically printed in black or in a single non-metallic colour are assimilated to small wares of other materials No. 641*b*. Other printings on gelatine in leaves pay the duties applicable to designs, chromos, &c., on paper or cardboard according to kind No. 469. Leaves or plates of gelatine sensitised are dutiable as photographic paper under No. 461*d*.

[9] Including the internal revenue tax on the sugar employed in the preparation of these products.

‖ Pipes of common or fine clay, varnished or enamelled, shall be assimilated to pipes of stoneware, No. 339.

¶ Tiles of common or fine clay, varnished or enamelled, come under No. 337; when neither varnished nor enamelled, they shall be included in No. 181*c*.

XXII.—EARTHENWARE AND POTTERY—COD.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
338.	Stoneware (cuites en grès):		
	Utensils and apparatus for chemical manufactures:		
	Not enamelled.....Per 100 kilogs. G	3 00	2 00
	Enamelled..... ,, ,,	5 00	4 00
339.	Pipes of all shapes:		
	Not enamelled nor varnished ,, ,	3 00	2 00
	Enamelled varnished..... ,, ,,	5 00	4 00
340.	Other common stoneware of all sorts, sanitary apparatus, household articles, bottles, &c.:		
	Not enamelled .....Per 100 kilogs. G	6 00	4 00
	Enamelled..... ,, ,,	9 00	7 00
341.	Other stoneware, of fine paste, with or without decoration, reliefs, or enamel..	Dutiable as fine faïence according to kind (No. 345 *et seq.*)	
342.	Ceramic paving tiles and blocks:		
	Of common clay, not varnished nor enamelled† .....Per 100 kilogs. G	0 60	0 40
	Varnished or enamelled.....	Dutiable as faïence of common and stanniferous paste according to kind (No. 343)	
	Of fine clay, not varnished nor enamelled† Per 100 kilogs. G	2 00	1 00
	Varnished or enamelled	Dutiable as fine faïence according to kind (No. 345 *et seq.*)	
	Of baked stoneware:		
	Of one color, without ornament ..... Per 100 kilogs. G	5 00	3 00
	Of many colors, decorated or perforated Per 100 kilogs. G	6 00	4 00
	Enamelled	Dutiable as fine faïence according to kind (No. 345)	
343.	Faïence of common paste and stanniferous:		
	Of colored paste, with a white or colored coating, with or without reliefs, of one color obtained by moulding or without retouching .....Per 100 kilogs G	9 00	6 00
344.	Glazed, of several colors, with designs printed or hand-painted, or with reliefs retouched by hand ....Per 100 kilogs. N	18 00	12 00
345.	Fine faïence and majolica:		
	Pottery of fine paste (en biscuit):		
	Not decorated:		
	Biscuit china .....Per 100 kilogs. N	10 50	7 00*
	Covered with glaze of one uniform color Per 100 kilogs. N	13 50	9 00*
346.	Decorated:		
	Biscuit china ..... ,, ,,	18 00	12 00
	Glazed ..... ,, ,,	24 00	16 00
347.	Porcelain:		
	White ..... ,, ,,	12 50	10 00*
	Decorated ..... ,, ,,	25 00	20 00
	Decorated and of extra thickness ..... Per 100 kilogs. N	18 00	15 00
	Parian or biscuit, white or colored..... Per 100 kilogs. N	30 00	25 00
347*a*.	Articles for electric purposes, of porcelain, faïence, and white or colored stoneware without metal parts or other material:		
	Insulators, bell-shaped, 90 millimètres in diameter or less ....Per 100 kilogs. N	15 00	10 00*
	Insulators, bell-shaped, other ,, ,,	23 00	15 00
	Others:		
	Weighing 100 grammes or more ..... Per 100 kilogs. N	30 00	20 00
	Weighing less than 100 but more than 10 grammes .....Per 100 kilogs. N	53 00	35 00
	Weighing 10 grammes or less ..... Per 100 kilogs. N	75 00	50 00
347*b*.	Artificial teeth of porcelain, enamel or similar materials [1]:		
	With fittings of precious metals..... Per 100 kilogs. N	1,000 00	500 00
	Others ..... ,, ,,	300 00	200 00

XXIII.—GLASS AND CRYSTAL.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
348.	Plate glass having a superficial area of:		
	Less than half a square mètre .... Per 100 kilogs. N	30 00	20 00
	From half a square mètre inclusive up to 1 square mètre exclusive:		
	Rough .....Per square mètre	1 50	1 00
	Ground, polished tinned, silvered or platinated .....Per square mètre	4 50	3 00
	One square mètre or more:		
	Rough .....Per square mètre	3 00	2 00
	Ground, polished tinned, silvered or platinated ..... Per square mètre	5 25	3 50
348*b*.	Plate glass, bevelled, engraved, cut or shaped [2]	Dutiable as plate glass according to kind increased by 20 %	20 %
348*c*.	Plate glass, wired (armé)	Dutiable as plate glass according to kind increased by 25 %	25 %
348*d*.	Plate glass, opaque.....	Dutiable as plate glass according to kind increased by 15 %	15 %
349.	Glass, rough cast, of all thicknesses, with or without grooves or perforations; glass cast or moulded of any form or size, slabs, tiles, roofing tiles, panes, pipes or paving slabs ‡:		
	Of ordinary glass .....Per 100 kilogs. G	6 75	4 50
349*b*.	The same in extra white glass, colored or slightly tinted (the natural tinted excepted) Per 100 kilogs. G	9 00	6 00
349*c*.	The same printed or *diamanté* ,, N	15 00	10 00*
349*d*.	The same wired (*armés*)	Dutiable as cast glass according to kind increased by 35%	35%
349*e*.	Articles for electric lighting, without fittings of metal	Dutiable as articles of porcelain for electric purposes No. 347*b*	
350.	Table glass (*goleleterie*), of glass or crystal§:		
	Plain or moulded, white or of natural color Per 100 kilogs. G	6 00	4 00
	Dyed in the mass and of one color ..... Per 100 kilogs. G	9 00	6 00
	Etched, cut or engraved (except glass cut in order to efface the traces of the pontil) .. Per 100 kilogs. N	24 00	16 00
	Ornamented with gold or color or otherwise .....Per 100 kilogs. N	48 00	32 00
350*b*.	Articles for lighting purposes:		
	Glasses or chimneys for lighting purposes, perforated with holes or notches on the body of the articles.....Per 100 kilogs. N	30 00	25 00
	Glasses or chimneys for lighting purposes other .....Per 100 kilogs. N	23 00	15 00
	Reflectors (*abat-jour*), globes or glasses (*verrines*) of various colors, with gilt decoration or not .....Per 100 kilogs. N	45 00	30 00
	Cut or engraved ..... ,, ,,	24 00	16 00
	Others ..... ,, ,,	12 00	9 00*
351.	Window glass:		
	Ordinary for panes the area of which does not exceed 50 square centimètres ..... Per 100 kilogs. G	9 75	6 50
	For panes the area of which exceeds 50 square centimètres ....Per 100 kilogs. N	17 00	11 50
	Glass, colored or slightly tinted, also undulated glass.....Per 100 kilogs. N	30 00	20 00
	Framed window glass, colored glass, or other, enamelled, decorated with lithographic, photographic or other prints or paintings by hand, with letters, or with other ornaments ..Per 100 kilogs. N	150 00	100 00
352.	Watch glasses:		
	Rough, including also glass for toy watches Per 100 kilogs. N	20 00	15 00
353.	Glasses for clocks, flat, cut or polished ..... Per 100 kilogs. N	75 00	50 00
354.	Glasses for clocks, all other, including also glass for watches cut or polished..... Per 100 kilogs. N	180 00	150 00
355.	Spectacle and optical glasses:		
	Plane, convex or concave..Per 100 kilogs. N	30 00	15 00
356.	"Koylos," or window glass cut on one side and "koylos" glass, plain on one side, even polished, convex or concave on the other ..Per 100 kilogs. N	30 00	15 00
357.	Spectacle glasses polished and cut † ..... Per 100 kilogs. N	180 00	150 00
358.	Vitrifications:		
	Vitrifications and enamel in lumps or in tubes:		
	Not cut .....Per 100 kilogs. G	7 50	5 00
	Cut, not annealed .... ,, ,,	9 00	6 00
	Spun glass, balls and imitation coral of glass .....Per 100 kilogs. N	30 00	20 00
	Beads and other vitrification in beads, pierced or cut, white or colored ..... Per 100 kilogs. N	30 00	20 00
	The same painted, gilt or silvered ..... Per 100 kilogs. N	45 00	30 00
	Imitation precious stones, charms (*breloques*), of glass, colored or not..... Per 100 kilogs. N	150 00	100 00
	Flowers and ornaments of beads and porcelain; mosaics on paper ..... Per 100 kilogs. N	190 00	125 00

† Paving tiles of common clay, fine enamelled, are assimilated to stanniferous faïence, No. 343.

* Per 100 kilogs. *gross*.

[1] Artificial teeth of ivory are dutiable under No. 640*d*.

[2] Finger-plates in glass (*plaques de propreté*) and glass plates for photograph frames chamfered are dutiable under No. 362.

‡ Wastes and remnants from the manufacture of plate glass, square, simply cut about 30 cms. × 10 cms. and irregular pieces of smaller dimensions, polished or not on their two surfaces, are taken to be rough cast glass.

* Per 100 kilogs. *gross*

§ The importation of nursing bottles provided with tubes and of spare parts of such nursing bottles is prohibited.

† Optical glasses, cut and polished, are dutiable under No. 635.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Wreaths wholly or partly finished and other articles in vitrification or porcelain, and with or without ornaments in metal .....Per 100 kilogs. N	225 00	150 00
359.	§Bottles, phials and flasks, common, full or empty:		
	Of a capacity of ½ litre or more..... Per 100 kilogs. G	5 25	3 50
	Of a capacity of less than ½ litre ..... Per 100 kilogs. G	7 50	5 00
359*b*.	Bottles with mechanical stoppers ..... Per 100 kilogs. G	9 00	6 00
359*c*.	Bottles with emery-ground stoppers ..... Per 100 kilogs. N	15 00	10 00*
359*d*.	Champagne bottles..... ,, G	6 75	4 50
359*e*.	Bottles with perforated ring (*à baque percée*) Per 100 kilogs. G	8 25	5 50
360.	Broken glass or cullet	Free	Free
361.	Electric incandescent lamps:		
	With carbon filaments with mountings.... Per 100 kilogs. N	525 00	350 00
	With metallic filaments with mountings Per 100 kilogs. N	750 00	500 00
	Without mountings..... ,, ,,	1,050 00	700 00
362.	Other articles of glass n. s. in ,, ,,	40 00	30 00
	XXIV.—YARNS.		
363.	Yarns of linen, hemp, ramie, not glazed, measuring to the kilogramme of single yarn:		
	Pure, single, unbleached, in skeins:		
	2,000 mètres or less ....Per 100 kilogs. N	24 00	16 00
	More than 2,000 but not more than 5,000 mètres .....Per 100 kilogs. N	27 00	18 00
	More than 5,000 but not more than 10,000 mètres .....Per 100 kilogs. N	34 50	23 00
	More than 10,000 but not more than 20,000 mètres .....Per 100 kilogs. N	49 50	33 00
	More than 20,000 but not more than 30,000 mètres .....Per 100 kilogs. N	60 00	40 00
	More than 30,000 but not more than 40,000 mètres .....Per 100 kilogs. N	75 00	50 00
	More than 40,000 but not more than 60,000 mètres .....Per 100 kilogs. N	105 00	70 00
	More than 60,000 but not more than 120,000 mètres .....Per 100 kilogs. N	150 00	100 00
	More than 120,000 mètres ,, ,,	188 00	125 00
	In balls, on cardboard or otherwise:		
	2,000 mètres or less ....Per 100 kilogs. N	30 00	20 00
	More than 2,000 but not more than 5,000 mètres .. ....Per 100 kilogs. N	33 75	22 50
	More than 5,000 but not more than 10,000 mètres ..Per 100 kilogs. N	43 12	28 75
	More than 10,000 but not more than 20,000 mètres .....Per 100 kilogs. N	61 87	41 25
	More than 20,000 but not more than 30,000 mètres .....Per 100 kilogs. N	75 00	50 00
	More than 30,000 but not more than 40,000 mètres .....Per 100 kilogs. N	93 75	62 50
	More than 40,000 but not more than 60,000 mètres .....Per 100 kilogs. N	131 25	87 50
	More than 60,000 but not more than 120,000 mètres .....Per 100 kilogs. N	187 50	125 00
	More than 120,000 mètres ,, ,,	235 00	156 25
	Bleached, cream-coloured or dyed, in skeins:		
	2,000 mètres or less ....Per 100 kilogs. N	31 20	20 80
	More than 2,000 but not more than 5,000 mètres.....Per 100 kilogs. N	35 10	23 40
	More than 5,000 but not more than 10,000 mètres .....Per 100 kilogs. N	44 85	29 90
	More than 10,000 but not more than 20,000 mètres .....Per 100 kilogs. N	64 35	42 90
	More than 20,000 but not more than 30,000 mètres .....Per 100 kilogs. N	78 00	52 00
	More than 30,000 but not more than 40,000 mètres ..... Per 100 kilogs. N	97 50	65 00
	More than 40,000 but not more than 60,000 mètres .....Per 100 kilogs. N	136 50	91 00
	More than 60,000 but not more than 120,000 mètres.....Per 100 kilogs. N	195 00	130 00
	More than 120,000 mètres ,, ,,	244 40	162 50
	In balls, on cardboard or otherwise:		
	2,000 mètres or less ....Per 100 kilogs. N	37 44	24 96
	More than 2,000 but not more than 5,000 mètres.....Per 100 kilogs. N	42 12	28 08
	More than 5,000 but not more than 10,000 mètres .....Per 100 kilogs. N	53 82	35 88
	More than 10,000 but not more than 20,000 mètres.....Per 100 kilogs. N	77 22	51 48
	More than 20,000 but not more than 30,000 mètres .....Per 100 kilogs. N	93 60	62 40
	More than 30,000 but not more than 40,000 mètres .....Per 100 kilogs. N	117 00	78 00
	More than 40,000 but not more than 60,000 mètres .....Per 100 kilogs. N	163 80	109 20
	More than 60,000 but not more than 120,000 mètres .....Per 100 kilogs. N	234 00	156 00
	More than 120,000 mètres ,, ,,	293 28	195 00
363*b*.	Twisted or partly twisted, unbleached, in skeins:		
	2,000 mètres or less ....Per 100 kilogs. N	32 00	20 80
	More than 2,000 but not more than 5,000 mètres.....Per 100 kilogs. N	35 00	23 40
	More than 5,000 but not more than 10,000 mètres .....Per 100 kilogs. N	45 00	29 90
	More than 10,000 but not more than 20,000 mètres .....Per 100 kilogs. N	65 00	42 90
	More than 20,000 but not more than 30,000 mètres .....Per 100 kilogs. N	78 00	52 00
	More than 30,000 but not more than 40,000 mètres .....Per 100 kilogs. N	98 00	65 00
	More than 40,000 but not more than 60,000 mètres .....Per 100 kilogs. N	137 00	91 00
	More than 60,000 but not more than 120,000 mètres.....Per 100 kilogs. N	195 00	130 00
	More than 120,000 mètres ,, ,,	243 75	162 50
	In balls, on cardboard or otherwise:		
	2,000 mètres or less Per 100 kilogs. N	38 40	24 96
	More than 2,000 but not more than 5,000 mètres.....Per 100 kilogs. N	42 00	28 08
	More than 5,000 but not more than 10,000 mètres .....Per 100 kilogs. N	54 00	35 88
	More than 10,000 but not more than 20,000 mètres .....Per 100 kilogs. N	78 00	51 48
	More than 20,000 but not more than 30,000 mètres .....Per 100 kilogs. N	93 60	62 40
	More than 30,000 but not more than 40,000 mètres .....Per 100 kilogs. N	117 60	78 00
	More than 40,000 but not more than 60,000 mètres .....Per 100 kilogs. N	164 40	109 20
	More than 60,000 but not more than 120,000 mètres.....Per 100 kilogs. N	234 00	156 00
	More than 120,000 mètres ,, ,,	292 50	195 00
	Bleached, cream-coloured or dyed, in skeins:		
	2,000 mètres or less.....Per 100 kilogs. N	41 60	27 04
	More than 2,000 but not more than 5,000 mètres .....Per 100 kilogs. N	45 50	30 42
	More than 5,000 but not more than 10,000 mètres .....Per 100 kilogs. N	58 50	38 87
	More than 10,000 but not more than 20,000 mètres .....Per 100 kilogs. N	84 50	55 77
	More than 20,000 but not more than 30,000 mètres .....Per 100 kilogs. N	101 40	67 60
	More than 30,000 but not more than 40,000 mètres .....Per 100 kilogs. N	127 40	84 50
	More than 40,000 but not more than 60,000 mètres .....Per 100 kilogs. N	178 10	118 30
	More than 60,000 but not more than 120,000 mètres.....Per 100 kilogs. N	253 50	169 00
	More than 120,000 mètres ,, ,,	316 87	211 25
	In balls, on cardboard or otherwise:		
	2,000 mètres or less.....Per 100 kilogs. N	49 92	32 44
	More than 2,000 but not more than 5,000 mètres .....Per 100 kilogs. N	54 60	36 50
	More than 5,000 but not more than 10,000 mètres .....Per 100 kilogs. N	70 20	46 64
	More than 10,000 but not more than 20,000 mètres .....Per 100 kilogs. N	101 40	66 92
	More than 20,000 but not more than 30,000 mètres .....Per 100 kilogs. N	121 68	81 12
	More than 30,000 but not more than 40,000 mètres .....Per 100 kilogs. N	152 88	101 40
	More than 40,000 but not more than 60,000 mètres .....Per 100 kilogs. N	213 72	141 96
	More than 60,000 but not more than 120,000 mètres .....Per 100 kilogs. N	304 20	202 80
	More than 120,000 mètres ,, ,,	380 24	253 50
364.	Mixed, the linen, hemp, or ramie, predominating in weight	Same duty as on pure yarns of linen, hemp or ramie, according to kind and class.	
365	Yarns of jute, not glazed, measuring to the kilogramme of single yarn:		
	Pure, single, unbleached, in skeins:		
	Up to 2,000 mètres .....Per 100 kilogs. G	10 00	6 75
	From 2,001 to 4,000 mètres ,, N*	11 00	7 50
	,, 4,001 to 6,000 ,, ,, N	16 50	11 00
	,, 6,001 to 7,000 ,, ,, ,,	22 50	15 00
	More than 7,000 mètres .. ,, ,,	30 00	20 00
	In balls, on cardboard or otherwise:		
	Up to 2,000 mètres .....Per 100 kilogs. N*	12 00	8 10
	From 2,001 to 4,000 mètres ,, ,,*	13 20	9 00
	,, 4,001 to 6,000 ,, ,, N	19 80	13 20
	,, 6,001 to 7,000 ,, ,, ,,	27 00	18 00
	More than 7,000 mètres.. ,, ,,	36 00	24 00
	Bleached or dyed, in skeins:		
	Up to 2,000 mètres .....Per 100 kilogs. N*	15 00	9 75
	From 2,001 to 4,000 mètres ,, N	16 00	10 50
	,, 4,001 to 6,000 ,, ,, ,,	21 00	11 00
	,, 6,001 to 7,000 ,, ,, ,,	27 00	18 00
	More than 7,000 mètres .. ,, ,,	34 50	23 00
	In balls, on cardboard or otherwise:		
	Up to 2,000 mètres .....Per 100 kilogs. N	18 00	11 70
	From 2,001 to 4,000 mètres ,, ,,	19 20	12 60
	,, 4,001 to 6,000 ,, ,, ,,	25 20	16 80
	,, 6,001 to 7,000 ,, ,, ,,	32 40	21 60
	More than 7,000 mètres .. ,, ,,	41 40	27 60
365*b*.	Twisted, unbleached, in skeins:		
	Up to 2,000 mètres .....Per 100 kilogs. N*	13 00	8 77
	From 2,001 to 4,000 mètres ,, ,,*	14 30	9 75
	,, 4,001 to 6,000 ,, ,, N	21 45	14 30
	,, 6,001 to 7,000 ,, ,, ,,	29 25	19 50
	More than 7,000 mètres .. ,, ,,	39 00	26 00

§ Bottles, phials and flasks, cut, engraved or decorated, are dutiable as cut, engraved or decorated table glass, according to kind.

* Per 100 kilogs. *gross*.

* In the Minimum Tariff these yarns are dutiable on gross weight.

XXIV.—YARNS—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	In balls, on cardboard or otherwise:		
	Up to 2,000 mètres .....Per 100 kilogs. N	15 60	10 52
	From 2,001 to 4,000 mètres ,, ,,	17 16	11 70
	,, 4,001 to 6,000 ,, ,, ,,	25 74	17 16
	,, 6,001 to 7,000 ,, ,, ,,	35 10	23 40
	More than 7,000 mètres.. ,, ,,	46 80	31 20
	Bleached or dyed, in skeins:		
	Up to 2,000 mètres .....Per 100 kilogs. N	19 50	12 67
	From 2,001 to 4,000 mètres ,, ,,	20 80	13 65
	,, 4,001 to 6,000 ,, ,, ,,	27 30	18 20
	,, 6,001 to 7,000 ,, ,, ,,	35 10	23 40
	More than 7,000 mètres.. ,, ,,	44 85	29 90
	In balls, on cardboard or otherwise:		
	Up to 2,000 mètres .....Per 100 kilogs. N	23 40	15 20
	From 2,001 to 4,000 mètres ,, ,,	24 96	16 38
	,, 4,001 to 6,000 ,, ,, ,,	32 76	21 84
	,, 6,001 to 7,000 ,, ,, ,,	42 12	28 08
	More than 7,000 mètres.. ,, ,,	53 82	35 88
366.	Mixed, the jute predominating in weight † ..	Same duty as on yarns of pure jute.	
366*b*.	Yarns of phormium tenax, abaca or other vegetable fibres (not specially mentioned), not glazed, pure or mixed, the phormium, abaca, &c., predominating in weight:		
	Single: Unbleached ..Per 100 kilogs. N*	12 50	10 00
	Bleached or dyed .. ,, N	16 50	13 00
	Twisted: Unbleached ,, ,,	16 25	13 00
	Bleached or dyed.... ,, ,,	21 45	16 90
367.	Glazed yarns, twine, cordage, of hemp, linen, ramie, jute, phormium tenax, abaca, or other vegetable fibres (not specially mentioned) pure or mixed:		
	Twine or glazed yarns, single or single-twist, measuring to the kilogramme in actual length:		
	Unbleached, in skeins:		
	200 mètres or less..Per 100 kilogs. N	38 00	25 00
	More than 200 but not more than 500 mètres ....Per100 kilogs. N	45 00	30 00
	More than 500 but not more than 1,000 mètres .. Per 100 kilogs. N	52 00	35 00
	More than 1,000 but not more than 2,000 mètres .. Per 100 kilogs. N	60 00	40 00
	More than 2,000 but not more than 4,000 mètres .. Per 100 kilogs. N	74 00	45 00
	More than 4,000 mètres	Same duty as on twisted unbleached yarns in skeins, according to kind.	
	In balls:		
	200 mètres or less..Per 100 kilogs. N	45 60	30 00
	More than 200 but not more than 500 mètres ....Per 100 kilogs. N	54 00	36 00
	More than 500 but not more than 1,000 mètres .. Per 100 kilogs. N	62 40	42 00
	More than 1,000 but not more than 2,000 mètres .. Per 100 kilogs. N	72 00	48 00
	More than 2,000 but not more than 4,000 mètres .. Per 100 kilogs. N	88 80	54 00
	More than 4,000 mètres	Same duty as on glazed yarns or twine of single twist, of more than 4,000 mètres, unbleached, in skeins, with an addition of: 20 %	20 %
	Bleached or dyed, in skeins:		
	200 mètres or less..Per 100 kilogs. N	49 40	32 50
	More than 200 but not more than 500 mètres ....Per 100 kilogs. N	58 50	39 00
	More than 500 but not more than 1,000 mètres .. Per 100 kilogs. N	67 60	45 50
	More than 1,000 but not more than 2,000 mètres .. Per 100 kilogs. N	78 00	52 00
	More than 2,000 but not more than 4,000 mètres .. Per 100 kilogs. N	96 20	58 50
	More than 4,000 mètres	Same duty as on twine or glazed yarns of single twist, of more than 4,000 mètres, unbleached, in skeins, with an addition of: 30 %	30 %
	In balls:		
	200 mètres or less..Per 100 kilogs. N	57 00	37 50
	More than 200 but not more than 500 mètres ....Per 100 kilogs. N	67 50	45 00
	More than 500 but not more than 1,000 mètres .. Per 100 kilogs. N	78 00	52 50
	More than 1,000 but not more than 2,000 mètres .. Per 100 kilogs. N	90 00	60 00
	More than 2,000 but not more than 4,000 mètres .. Per 100 kilogs. N	111 00	67 50
	More than 4,000 mètres	Same duty as on twine or glazed yarns of single twist, of more than 4,000 mètres, unbleached, in balls, with an addition of: 25 %	25 %

† Except yarns of jute mixed with artificial silk or with materials assimilated to artificial silk.

* In the Minimum Tariff these yarns are dutiable on gross weight.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Cordage or yarns, double twist, and cable, glazed or not, tarred or not, having a diameter of 10 millimètres or less and measuring to the kilogramme in actual length:		
	Unbleached:		
	200 mètres or less..Per 100 kilogs. N	51 50	33 75
	More than 200 but not more than 500 mètres ....Per 100 kilogs. N	60 75	40 50
	More than 500 but not more than 1,000 mètres .. Per 100 kilogs. N	70 20	47 25
	More than 1,000 but not more than 2,000 mètres .. Per 100 kilogs. N	81 00	54 00
	More than 2,000 but not more than 4,000 mètres .. Per 100 kilogs. N	99 90	60 75
	More than 4,000 mètres	Same duty as on twisted unbleached yarns, according to kind, with an addition of: 35 %	35 %
	Bleached or dyed:		
	200 mètres or less..Per 100 kilogs. N	66 69	43 87
	More than 200 but not more than 500 mètres ....Per 100 kilogs. N	78 97	52 65
	More than 500 but not more than 1,000 mètres .. Per 100 kilogs. N	91 26	61 42
	More than 1,000 but not more than 2,000 mètres .. Per 100 kilogs. N	105 30	70 20
	More than 2,000 but not more than 4,000 mètres .. Per 100 kilogs. N	129 87	78 97
	More than 4,000 mètres	Same duty as on cordage or yarns, twisted, unbleached, of 10 millimètres or less, with an addition of: 30 %	30 %
	More than 10 millimètres:		
	Unbleached.....Per 100 kilogs. N	30 00	20 00
	Bleached or dyed .. ,, ,,	39 00	26 00
367*b*.	Cords and braids, plaited, of textiles other than of animal or mineral origin or than of silk or artificial horse hair, of a diameter of:		
	Less than 5 millimètres	Same duty as on trimmings, according to kind.	
	5 millimètres or less	Same duty as on cordage.	
368.	Yarns of pure cotton, measuring to the kilogramme:		
	Single, Unbleached:		
	31,000 mètres or less ....Per 100 kilogs. N	23 00	15 00
	More than 31,000 but not more than 41,000 mètres .....Per 100 kilogs. N	28 00	18 50
	More than 41,000 but not more than 51,000 mètres .....Per 100 kilogs. N	33 00	22 00
	More than 51,000 but not more than 61,000 mètres .....Per 100 kilogs. N	42 00	28 00
	More than 61,000 but not more than 71,000 mètres .....Per 100 kilogs. N	52 00	35 00
	More than 71,000 but not more than 81,000 mètres .....Per 100 kilogs. N	60 00	40 00
	More than 81,000 but not more than 91,000 mètres .....Per 100 kilogs. N	67 00	45 00
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	75 00	50 00
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	90 00	60 00
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	105 00	70 00
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	120 00	80 00
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	142 00	95 00
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	165 00	110 00
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	195 00	130 00
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	225 00	150 00
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	270 00	180 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	315 00	210 00
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	390 00	260 00
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	465 00	310 00
	More than 381,000 mètres ,, ,,	510 00	340 00
	Bleached:		
	31,000 mètres or less ....Per 100 kilogs. N	28 29	17 25
	More than 31,000 but not more than 41,000 mètres .....Per 100 kilogs. N	34 44	21 27
	More than 41,000 but not more than 51,000 mètres .....Per 100 kilogs. N	40 59	25 30
	More than 51,000 but not more than 61,000 mètres .....Per 100 kilogs. N	51 66	32 20
	More than 61,000 but not more than 71,000 mètres .....Per 100 kilogs. N	63 96	40 25
	More than 71,000 but not more than 81,000 mètres .....Per 100 kilogs. N	73 80	46 00
	More than 81,000 but not more than 91,000 mètres .....Per 100 kilogs. N	82 41	51 71

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	More than 91,000 but not more than 101,000 mètres .....Per 100 kilogs. N	92 25	57 50
	More than 101,000 but not more than 121,000 mètres .....Per 100 kilogs. N	110 70	69 00
	More than 121,000 but not more than 141,000 mètres .....Per 100 kilogs. N	129 15	80 50
	More than 141,000 but not more than 161,000 mètres .....Per 100 kilogs. N	147 60	92 00
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	174 66	109 25
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	202 95	126 50
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	239 85	149 50
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	276 75	172 50
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	332 10	207 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	387 45	241 50
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	479 70	299 00
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	571 95	356 50
	More than 381,000 mètres ,, ,,	627 30	391 00
	Dyed or clouded:		
	31,000 mètres or less....Per 100 kilogs. N	68 00	45 00
	More than 31,000 but not more than 41,000 mètres.....Per 100 kilogs. N	73 00	48 50
	More than 41,000 but not more than 51,000 mètres.....Per 100 kilogs. N	78 00	52 00
	More than 51,000 but not more than 61,000 mètres.....Per 100 kilogs. N	87 00	58 00
	More than 61,000 but not more than 71,000 mètres.....Per 100 kilogs. N	97 00	65 00
	More than 71,000 but not more than 81,000 mètres.....Per 100 kilogs. N	105 00	70 00
	More than 81,000 but not more than 91,000 mètres.....Per 100 kilogs. N	112 00	75 00
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	120 00	80 00
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	135 00	90 00
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	150 00	100 00
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	165 00	110 00
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	187 00	125 00
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	210 00	140 00
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	240 00	160 00
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	270 00	180 00
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	315 00	210 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	360 00	240 00
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	435 00	290 00
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	510 00	340 00
	More than 381,000 mètres ,, ,,	555 00	370 00
	Unbleached: glazed or mercerised:		
	31,000 mètres or less.... Per 100 kilogs. N	68 00	45 00
	More than 31,000 but not more than 41,000 mètres ..... Per 100 kilogs. N	73 00	48 50
	More than 41,000 but not more than 51,000 mètres ..... Per 100 kilogs. N	78 00	52 00
	More than 51,000 but not more than 61,000 mètres ..... Per 100 kilogs. N	87 00	58 00
	More than 61,000 but not more than 71,000 mètres ... . Per 100 kilogs. N	97 00	65 00
	More than 71,000 but not more than 81,000 mètres ..... Per 100 kilogs. N	105 00	70 00
	More than 81,000 but not more than 91,000 mètres ..... Per 100 kilogs. N	112 00	75 00
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	129 00	80 00
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	135 00	90 00
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	150 00	100 00
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	165 00	110 00
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	187 00	125 00
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	210 00	140 00
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	240 00	160 00
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	270 00	180 00
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	315 00	210 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	360 00	240 00
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	435 00	290 00
	More than 341,000 but not more than 381,000 mètres... ....Per 100 kilogs. N	510 00	340 00
	More than 381,000 mètres ,, ,,	555 00	370 00
	Bleached: glazed or mercerised:		
	31,000 mètres or less.... Per 100 kilogs. N	73 29	47 25
	More than 31,000 but not more than 41,000 mètres ..... Per 100 kilogs. N	79 44	51 27
	More than 41,000 but not more than 51,000 mètres ..... Per 100 kilogs. N	85 59	55 30
	More than 51,000 but not more than 61,000 mètres ..... Per 100 kilogs. N	96 66	62 20
	More than 61,000 but not more than 71,000 mètres ..... Per 100 kilogs. N	108 96	70 25
	More than 71,000 but not more than 81,000 mètres ..... Per 100 kilogs. N	118 80	76 00
	More than 81,000 but not more than 91,000 mètres ..... Per 100 kilogs. N	127 41	81 75
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	137 25	87 50
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	155 70	99 00
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	174 15	110 50
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	192 60	122 00
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	219 66	139 25
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	247 95	156 50
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	284 85	179 50
	More than 221,000 but not more than 241,000 mètres .....Per 100 kilogs. N	321 75	202 50
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	377 10	237 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	432 45	271 50
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	524 70	329 00
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	616 95	386 50
	More than 381,000 mètres ,, ,,	672 30	421 00
	Dyed: glazed or mercerised:		
	31,000 mètres or less.... Per 100 kilogs. N	113 00	75 00
	More than 31,000 but not more than 41,000 mètres ..... Per 100 kilogs. N	118 00	78 50
	More than 41,000 but not more than 51,000 mètres ..... Per 100 kilogs. N	123 00	82 00
	More than 51,000 but not more than 61,000 mètres ... . Per 100 kilogs. N	132 00	88 00
	More than 61,000 but not more than 71,000 mètres ..... Per 100 kilogs. N	142 00	95 00
	More than 71,000 but not more than 81,000 mètres ..... Per 100 kilogs. N	150 00	100 00
	More than 81,000 but not more than 91,000 mètres ..... Per 100 kilogs. N	157 00	105 00
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	165 00	110 00
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	180 00	120 00
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	195 00	130 00
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	210 00	140 00
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	232 00	155 00
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	255 00	170 00
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	285 00	190 00
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	315 00	210 00
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	360 00	240 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	405 00	270 00
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	480 00	320 00
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	555 00	370 00
	More than 381,000 mètres ,, ,,	600 00	400 00
369.	Yarns of pure cotton: measuring to the kilogramme of single yarn:		
	Twisted of two or three threads, in ordinary skeins:		
	Unbleached:		
	31,000 mètres or less.... Per 100 kilogs. N	33 35	19 50
	More than 31,000 but not more than 41,000 mètres ..... Per 100 kilogs. N	40 60	24 05
	More than 41,000 but not more than 51,000 mètres ..... Per 100 kilogs. N	47 85	28 60
	More than 51,000 but not more than 61,000 mètres ..... Per 100 kilogs. N	60 90	36 40
	More than 61,000 but not more than 71,000 mètres ..... Per 100 kilogs. N	75 40	45 50
	More than 71,000 but not more than 81,000 mètres ..... Per 100 kilogs. N	87 00	52 00
	More than 81,000 but not more than 91,000 mètres .....Per 100 kilogs. N	97 15	58 50
	More than 91,000 but not more than 101,000 mètres .....Per 100 kilogs. N	108 75	65 00
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	130 50	78 00
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	152 25	91 00
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	174 00	104 00

XXIV.—YARNS—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	205 90	123 25
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	239 25	143 00
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	282 75	169 00
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	326 25	195 00
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	391 50	234 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	456 75	273 00
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	565 50	338 00
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	674 25	403 00
	More than 381,000 mètres ,, ,,	739 50	442 00
	Bleached:		
	31,000 mètres or less ....Per 100 kilogs. N	41 02	22 42
	More than 31,000 but not more than 41,000 mètres.....Per 100 kilogs. N	49 93	27 65
	More than 41,000 but not more than 51,000 mètres.....Per 100 kilogs. N	59 85	32 89
	More than 51,000 but not more than 61,000 mètres.....Per 100 kilogs. N	74 90	41 86
	More than 61,000 but not more than 71,000 mètres.....Per 100 kilogs. N	92 74	52 32
	More than 71,000 but not more than 81,000 mètres.....Per 100 kilogs. N	107 01	59 80
	More than 81,000 but not more than 91,000 mètres.....Per 100 kilogs. N	119 49	67 27
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	133 76	74 75
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	160 51	89 70
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	137 26	104 65
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	214 02	119 60
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	253 25	142 02
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	294 27	164 45
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	347 78	194 35
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	401 28	224 25
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	481 54	239 10
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	561 80	313 95
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	695 56	388 70
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	829 32	463 45
	More than 381,000 mètres ,, ,,	909 58	508 30
	Dyed or clouded:		
	31,000 mètres or less ....Per 100 kilogs. N	78 35	49 50
	More than 31,000 but not more than 41,000 mètres.....Per 100 kilogs. N	85 60	54 05
	More than 41,000 but not more than 51,000 mètres.....Per 100 kilogs. N	92 85	58 60
	More than 51,000 but not more than 61,000 mètres.....Per 100 kilogs. N	105 90	66 40
	More than 61,000 but not more than 71,000 mètres.....Per 100 kilogs. N	120 40	75 50
	More than 71,000 but not more than 81,000 mètres.....Per 100 kilogs. N	132 00	82 00
	More than 81,000 but not more than 91,000 mètres.....Per 100 kilogs. N	142 15	88 50
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	153 75	95 00
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	175 50	108 00
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	197 25	121 00
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	219 00	134 00
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	250 90	153 50
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	284 25	173 00
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	327 75	199 00
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	371 25	225 00
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	436 50	264 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	501 75	303 00
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	610 50	368 00
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	719 25	433 00
	More than 381,000 mètres ,, ,,	784 50	472 00
	Unbleached: glazed or mercerised:		
	31,000 mètres or less ....Per 100 kilogs. N	78 35	49 50
	More than 31,000 but not more than 41,000 mètres.....Per 100 kilogs. N	85 60	54 05
	More than 41,000 but not more than 51,000 mètres.....Per 100 kilogs. N	92 85	58 60
	More than 51,000 but not more than 61,000 mètres.....Per 100 kilogs. N	105 90	66 40
	More than 61,000 but not more than 71,000 mètres.....Per 100 kilogs. N	120 40	75 50
	More than 71,000 but not more than 81,000 mètres.....Per 100 kilogs. N	132 00	82 00
	More than 81,000 but not more than 91,000 mètres.....Per 100 kilogs. N	142 15	88 50
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	153 75	95 00
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	175 50	108 00
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	197 25	121 00
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	219 00	134 00
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	250 90	153 50
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	284 25	173 00
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	327 75	199 00
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	371 25	225 00
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	436 50	264 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	501 75	303 00
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	610 50	368 00
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	719 25	433 00
	More than 381,000 mètres ,, ,,	784 50	472 00
	Bleached: glazed or mercerised:		
	31,000 mètres or less ....Per 100 kilogs. N	86 02	52 42
	More than 31,000 but not more than 41,000 mètres.....Per 100 kilogs. N	94 93	57 65
	More than 41,000 but not more than 51,000 mètres.....Per 100 kilogs. N	103 85	62 89
	More than 51,000 but not more than 61,000 mètres.....Per 100 kilogs. N	119 90	71 86
	More than 61,000 but not more than 71,000 mètres.....Per 100 kilogs. N	137 74	82 32
	More than 71,000 but not more than 81,000 mètres.....Per 100 kilogs. N	152 01	89 80
	More than 81,000 but not more than 91,000 mètres.....Per 100 kilogs. N	164 49	97 27
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	178 76	104 75
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	205 51	119 70
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	232 26	134 65
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	259 02	149 60
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	298 25	172 02
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	339 27	194 45
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	392 78	224 25
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	446 28	254 25
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	526 54	299 10
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	606 80	343 95
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	740 56	418 70
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	874 32	493 45
	More than 381,000 mètres ,, ,,	954 58	538 30
	Dyed, glazed or mercerised:		
	31,000 mètres or less ....Per 100 kilogs. N	123 35	79 50
	More than 31,000 but not more than 41,000 mètres.....Per 100 kilogs. N	130 60	84 05
	More than 41,000 but not more than 51,000 mètres.....Per 100 kilogs. N	137 85	88 60
	More than 51,000 but not more than 61,000 mètres.....Per 100 kilogs. N	150 90	96 40
	More than 61,000 but not more than 71,000 mètres.....Per 100 kilogs. N	165 40	105 50
	More than 71,000 but not more than 81,000 mètres.....Per 100 kilogs. N	177 00	112 00
	More than 81,000 but not more than 91,000 mètres.....Per 100 kilogs. N	187 15	118 50
	More than 91,000 but not more than 101,000 mètres.....Per 100 kilogs. N	198 75	125 00
	More than 101,000 but not more than 121,000 mètres.....Per 100 kilogs. N	220 50	138 00
	More than 121,000 but not more than 141,000 mètres.....Per 100 kilogs. N	242 25	151 00
	More than 141,000 but not more than 161,000 mètres.....Per 100 kilogs. N	264 00	164 00
	More than 161,000 but not more than 181,000 mètres.....Per 100 kilogs. N	295 90	183 50
	More than 181,000 but not more than 201,000 mètres.....Per 100 kilogs. N	329 25	203 00
	More than 201,000 but not more than 221,000 mètres.....Per 100 kilogs. N	372 75	229 00
	More than 221,000 but not more than 241,000 mètres.....Per 100 kilogs. N	416 25	255 00
	More than 241,000 but not more than 261,000 mètres.....Per 100 kilogs. N	481 50	294 00
	More than 261,000 but not more than 281,000 mètres.....Per 100 kilogs. N	546 75	333 00
	More than 281,000 but not more than 341,000 mètres.....Per 100 kilogs. N	655 50	398 00

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	More than 341,000 but not more than 381,000 mètres.....Per 100 kilogs. N	764 25	463 00
	More than 381,000 mètres ,,	829 50	502 00
	Yarns of pure cotton:		
	Twisted, in ordinary skeins:		
	Of 4 threads or more, unbleached, bleached, dyed, glazed or mercerised:		
	Single twist.....		
	Per 1,000 mètres of length of single yarn	0 025	0 015
	Double twist and cable.....		
	Per 1,000 mètres of length of single yarn	0 03	0 02
	Manufactured: that is to say, in balls on bobbins, small skeins, cards, or other forms of mercery; of any number of threads, unbleached, bleached or dyed, glazed or mercerised:		
	Single twist.....		
	Per 1,000 mètres of length of single yarn	0 03	0 02
	Double twist and cable		
	Per 1,000 mètres of length of single yarn	0 04	0 025
370.	Cotton, warps (*châines ourdies*):		
	Unbleached.....	Duties on unbleached yarns of which composed, plus 45%	30%
	Bleached	Duties on unbleached warps, plus 23%	15%
	Dyed	Duties on unbleached warps, plus per kilog. 0 45	0 30
	Glazed or mercerised.....	Duties on warps, unbleached, bleached or dyed, plus per kilog. 0 45	0 30
371.	Cotton yarn, mixed with other materials, cotton predominating in weight †	Duties on yarns of cotton, pure.	
372.	Yarns of pure wool, single, measuring to the kilogramme (2½lbs.), bleached or unbleached:		
	Combed:		
	40,500 mètres or less ..Per 100 kilogs. N	43 00	28 00
	Above 40,500 mètres to 50,500 mètres.... Per 100 kilogs. N	56 00	36 00
	,, 50,500 ,, to 60,500 mètres.... Per 100 kilogs. N	68 00	44 00
	,, 60,500 ,, to 70,500 mètres.... Per 100 kilogs. N	81 00	52 00
	,, 70,500 ,, to 80,500 mètres.... Per 100 kilogs. N	93 00	60 00
	,, 80,500 ,, to 90,500 mètres.... Per 100 kilogs. N	105 00	68 00
	,, 90,500 ,, to 100,500 mètres .. Per 100 kilogs. N	118 00	76 00
	,, 100,500 ,, ... ,, N	124 00	80 00
	Carded:		
	10,000 mètres or less .... ,, N	18 50	15 00
	Above 10,000 mètres to 15,000 mètres.... Per 100 kilogs. N	28 00	22 00
	,, 15,000 ,, to 20,000 mètres.... Per 100 kilogs. N	37 00	30 00
	,, 20,000 ,, to 30,500 mètres.... Per 100 kilogs. N	46 00	37 00
	,, 30,500 ,, ,, N	56 00	45 00
	Dyed or printed:		
	Combed:		
	40,500 mètres or less .. ,, N	74 00	53 00
	Above 40,500 mètres to 50,500 mètres.. Per 100 kilogs. N	87 00	61 00
	,, 50,500 ,, to 60,500 mètres.. Per 100 kilogs. N	99 00	69 00
	,, 60,500 ,, to 70,500 mètres.. Per 100 kilogs. N	112 00	77 00
	,, 70,500 ,, to 80,500 mètres.. Per 100 kilogs. N	124 00	85 00
	,, 80,500 ,, to 90,500 mètres.. Per 100 kilogs. N	136 00	93 00
	,, 90,500 ,, to 100,500 mètres Per 100 kilogs. N	149 00	101 00
	,, 100,500 ,, ,, N	155 00	105 00
	Carded:		
	10,000 mètres or less .. ,, N	50 00	37 00
	Above 10,000 mètres to 15,000 mètres.. Per 100 kilogs. N	59 00	43 00
	,, 15,000 ,, to 20,000 mètres.. Per 100 kilogs. N	68 00	49 00
	,, 20,000 ,, to 30,500 mètres.. Per 100 kilogs. N	77 00	54 00
	,, 30,500 ,, ,, N	87 00	61 00
373.	Yarns of pure wool, measuring to the kilogramme of single thread:		
	Twisted: For weaving, bleached or not:		
	Combed:		
	40,500 mètres or less..... Per 100 kilogs. N	56 00	34 00
	Above 40,500 mètres to 50,500 mètres.. Per 100 kilogs. N	72 00	44 00
	,, 50,500 ,, to 60,500 mètres.. Per 100 kilogs. N	88 00	53 00
	,, 60,500 ,, to 70,500 mètres.. Per 100 kilogs. N	104 00	63 00
	,, 70,500 ,, to 80,500 mètres.. Per 100 kilogs. N	120 00	72 00
	,, 80,500 ,, to 90,500 mètres.. Per 100 kilogs. N	136 00	82 00
	,, 90,500 ,, to 100,500 mètres.. Per 100 kilogs. N	152 00	92 00
	,, 100,500 ,, ,, N	161 00	96 00
	Carded:		
	10,000 mètres or less .... ,, N	28 00	18 00
	Above 10,000 mètres to 15,000 mètres.. Per 100 kilogs. N	37 00	27 00
	,, 15,000 ,, to 20,000 mètres.. Per 100 kilogs. N	46 00	36 00
	,, 20,000 ,, to 30,500 mètres.. Per 100 kilogs. N	56 00	44 00
	,, 30,500 ,, ,, N	65 00	54 00
373*b*.	Dyed or printed:		
	Combed:		
	40,500 mètres or less.... ,, N	87 00	59 00
	Above 40,500 mètres to 50,500 mètres .. Per 100 kilogs. N	99 00	68 00
	,, 50,500 ,, to 60,500 mètres .. Per 100 kilogs. N	112 00	78 00
	,, 60,500 ,, to 70,500 mètres .. Per 100 kilogs. N	124 00	87 00
	,, 70,500 ,, to 80,500 mètres .. Per 100 kilogs. N	138 00	97 00
	,, 80,500 ,, to 90,500 mètres .. Per 100 kilogs. N	152 00	106 00
	,, 90,500 ,, to 100,500 mètres.. Per 100 kilogs. N	166 00	116 00
	,, 100,500 ,, ,, N	174 00	121 00
	Carded:		
	10,000 mètres or less .. ,, N	59 00	40 00
	Above 10,000 mètres to 15,000 mètres .. Per 100 kilogs. N	68 00	47 00
	,, 15,000 ,, to 20,000 mètres .. Per 100 kilogs. N	77 00	54 00
	,, 20,000 ,, to 30,500 mètres .. Per 100 kilogs. N	87 00	60 00
	,, 30,500 ,, ,, N	96 00	68 00
374.	Twisted for tapestry, combed:		
	Bleached or not:		
	40,500 mètres or less .... ,, N	65 00	42 00
	Above 40,500 mètres to 50,500 mètres.... Per 100 kilogs. N	84 00	54 00
	,, 50,500 ,, to 60,500 mètres.... Per 100 kilogs. N	102 00	66 00
	,, 60,500 ,, to 70,500 mètres.... Per 100 kilogs. N	121 00	78 00
	,, 70,500 ,, to 80,500 mètres.... Per 100 kilogs. N	139 00	90 00
	,, 80,500 ,, to 90,500 mètres.... Per 100 kilogs. N	158 00	102 00
	,, 90,500 ,, to 100,500 mètres .. Per 100 kilogs. N	177 00	114 00
	,, 100,500 ,, ,, N	186 00	120 00
	Dyed or printed:		
	40,500 mètres or less .... ,, N	96 00	67 00
	Above 40,500 mètres to 50,500 mètres.... Per 100 kilogs. N	115 00	79 00
	,, 50,500 ,, to 60,500 mètres.... Per 100 kilogs. N	133 00	91 00
	,, 60,500 ,, to 70,500 mètres.... Per 100 kilogs. N	152 00	103 00
	,, 70,500 ,, to 80,500 mètres.... Per 100 kilogs. N	170 00	115 00
	,, 80,500 ,, to 90,500 mètres.... Per 100 kilogs. N	189 00	127 00
	,, 90,500 ,, to 100,500 mètres .. Per 100 kilogs. N	208 00	139 00
	,, 100,500 ,, ,, N	217 00	145 00
375.	Yarns of wool, mixed with filaments other than alpaca, llama, vicuña, yak, Cashmere, goat's hair or camel's hair, the wool predominating in weight	Duties on yarns of pure wool.	Duties on yarns of pure wool.
376.	Yarns of alpaca, llama, vicuña, yak, Cashmere, goat's hair, and camel's hair:		
	Pure	Free.	Free.
	Mixed:		
	With wool, in whatever proportion	Same duty as on pure woollen yarns.	
	With other filaments, but the yarn of alpaca, llama, vicuña, yak, Cashmere goat, or camel's hair predominating in weight	Do.	
377.	Yarns of other animal hair:		
	Of the Angora goat, pure or mixed; the hair of the Angora goat predominating in weight	Free.	Free.
378.	Other than of the Cashmere and Angora goat, or of the camel..Per 100 kilogs. N	15 00	12 00

† With the exception of cotton yarn mixed with artificial silk.

XXIV.—YARNS—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
379.	Yarns of silk waste (fleuret) measuring to the kilogramme (2¼ lbs.):		
	Unbleached, bleached, or blued:		
	Single, 80 500 mètres or less ..... Per 100 kilogs. N	95 00	75 00
	Single, more than 80,500 mètres ..... Per 100 kilogs. N	150 00	120 00
	Twisted 80,500 mètres or less, in single thread.....Per 100 kilogs. N	120 00	85 00
	Twisted, more than 80,500 mètres, in single thread .....Per 100 kilogs. N	195 00	140 00
	Dyed	Same duties as above, plus 75 frs. per 100 kilogs.	Same duties as above, plus 50 frs. per 100 kilogs.
380.	Thread of silk for sewing, embroidery, trimming, for merceries, &c.:		
	Unbleached.....Per 100 kilogs. N	400 00	300 00
	Dyed..... ,, ,,	600 00	300 00
381.	Thread of waste of floss silk (déchets de bourre de soie):		
	Single .....Per 100 kilogs. N	35 00	25 00
	Twisted..... ,, ,,	40 00	30 00
381*b*.	§ Thread of artificial silk, pure, single, unbleached .....Per 100 kilogs. N	750 00	500 00
	Dyed or thrown ,, ,,	975 00	650 00
	Mixed:	Same duty as on the most highly taxed portion of the admixture.	

XXV.—TISSUES.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
382.	Tissues of linen, hemp and ramie, pure, plain or figured:		
	†‡ Unbleached, showing in warp and woof in a square of 5 millimètres side, after division of the aggregate by 2, such tissues weighing:		
	Above 40 kilogrammes per 100 square mètres:		
	6 threads or less..Per100 kilogs.N	36 00	24 00
	7 and 8 threads.. ,, ,,	53 00	35 00
	9 and 10 threads ,, ,,	70 00	45 00
	11 and 12 threads ,, ,,	83 00	55 00
	more than 12 threads ,, ,,	105 00	70 00
	From 10 to 40 kilogrammes inclusive, per 100 square mètres:		
	6 threads or less..Per100 kilogs.N	70 00	45 00
	7 and 8 threads.. ,, ,,	98 00	65 00
	9 and 10 threads.. ,, ,,	120 00	80 00
	11 and 12 threads ,, ,,	150 00	100 00
	13 and 14 threads ,, ,,	188 00	125 00
	15, 16 and 17 threads ,, ,,	210 00	140 00
	18, 19 and 20 threads ,, ,,	330 00	220 00
	21, 22 and 23 threads ,, ,,	450 00	300 00
	more than 23 threads ,, ,,	600 00	400 00
	Weighing less than 10 kilogrammes per 100 square mètres:		
	14 threads or less..Per 100kilogs.N	225 00	150 00
	15, 16 and 17 threads ,, ,,	270 00	180 00
	18, 19 and 20 threads ,, ,,	420 00	280 00
	21, 22 and 23 threads ,, ,,	600 00	400 00
	more than 23 threads ,, ,,	750 00	500 00
382*b*.	Cheese cloths of linen or hemp, plain, unbleached, sized or not, measuring not more than 2 m. 50 by 1 m. 50 or 2 mètres square, showing in warp and woof not more than 6 threads in a square of 5 mm. side, after dividing the aggregate by 2, in conformity with samples deposited in the Customs houses of importation.....Per 100 kilogs. N	45 00	30 00
383.	Bleached, creamed, washed or dressed ‡:		
	Containing in warp and woof, in a square of 5 millimètres side, after dividing the aggregate by 2, such tissues weighing:		
	More than 40 kilogs. per 100 square mètres:		
	6 threads or less Per 100 kilogs.N	50 40	33 60
	7 or 8 threads ,, ,,	74 20	49 00
	9 or 10 threads ,, ,,	98 00	63 00
	11 or 12 threads ,, ,,	116 20	77 00
	More than 12 threads ,, ,,	147 00	98 00
	From 10 to 40 kilogs. inclusive per 100 square mètres:		
	6 threads or less Per 100 kilogs.N	98 00	63 00
	7 or 8 threads ,, ,,	137 20	91 00
	9 or 10 threads ,, ,,	168 00	112 00
	11 or 12 threads ,, ,,	210 00	140 00
	13 or 14 threads ,, ,,	263 20	175 00
	15, 16 or 17 threads ,, ,,	294 00	196 00
	18, 19 or 20 threads ,, ,,	462 00	308 00
	21, 22 or 23 threads ,, ,,	630 00	420 00
	More than 23 threads ,, ,,	840 00	560 00
	Less than 10 kilogs. per 100 square mètres:		
	14 threads or less ..... Per 100 kilogs. N	315 00	210 00
	15, 16 or 17 threads ,, ,,	378 00	252 00
	18, 19 or 20 threads ,, ,,	588 00	392 00
	21, 22 or 23 threads ,, ,,	840 00	560 00
	More than 23 threads ,, ,,	1,050 00	700 00
384.	Printed, dyed and figured ‡:		
	Containing in warp and woof, in a square of 5 millimètres side, after dividing the aggregate by 2, such tissues weighing:		
	More than 40 kilogs. per 100 square mètres:		
	6 threads or less Per 100 kilogs.N	57 96	38 64
	7 or 8 threads ,, ,,	85 33	56 35
	9 or 10 threads ,, ,,	112 70	72 45
	11 or 12 threads ,, ,,	133 63	88 55
	More than 12 threads ,, ,,	169 05	112 70
	From 10 to 40 kilogs. inclusive, per 100 square mètres:		
	6 threads or less Per 100 kilogs.N	112 70	72 45
	7 or 8 threads ,, ,,	157 78	104 65
	9 or 10 threads ,, ,,	193 20	128 80
	11 or 12 threads ,, ,,	241 50	161 00
	13 or 14 threads ,, ,,	302 68	201 25
	15, 16 or 17 threads ,, ,,	338 10	225 40
	18, 19 or 20 threads ,, ,,	531 30	354 20
	21, 22 or 23 threads ,, ,,	724 50	483 00
	More than 23 threads ,, ,,	966 00	644 00
	Less than 10 kilogs. per 100 square mètres:		
	14 threads or less ..... Per 100 kilogs. N	362 25	241 50
	15, 16 or 17 threads ,, ,,	434 70	289 80
	18, 19 or 20 threads ,, ,,	676 20	450 80
	21, 22 or 23 threads ,, ,,	966 00	644 00
	More than 23 threads ,, ,,	1,207 50	805 00
	Tissues of linen, hemp or ramie pure:		
385.	Oil cloth and linoleum (including linoleum with reverse side of jute) ..... Per 100 kilogs. N	30 00	25 00
385*b*.	Inlaid linoleum ..... ,, ,,	53 00	35 00
385*c*.	Prepared cloth for artists ,, ,,	120 00	80 00
385*d*.	Cloth mounted or not on frames, for studio back-grounds, theatrical scenery, panoramas, &c .....Per 100 kilogs. N	120 00	80 00
386.	Damasked linen for hangings or bedding:		
	Unbleached.....Per 100 kilogs. N	146 00	112 00
	Creamed, bleached, or mixed with white or dyed threads....Per 100 kilogs. N	203 85	156 80
387.	Tissues of linen, hemp or ramie, pure:		
	Table linen, damasked, unbleached, containing in the warp in a square of 5 millimètres side ‖:		
	12 threads or less..Per 100 kilogs. N	140 00	93 00
	13 and 14 threads ,, ,,	194 00	129 00
	15, 16 and 17 threads ,, ,,	248 00	165 00
	18, 19 and 20 threads ,, ,,	398 00	265 00
	21, 22 and 23 threads ,, ,,	593 00	395 00
	More than 23 threads .. ,,	795 00	530 00
	Table linen, printed, clouded (*chiné*), bleached or mixed with white or dyed threads	Duties on unbleached table linen, plus 60%	plus 40%
388.	Drills:		
	Unbleached.....Per 100 kilogs. N	156 00	120 00
	Creamed, bleached, or mixed with threads either unbleached, bleached or dyed .....Per 100 kilogs. N	218 40	168 00
389.	Trimmings, ribbons and webs, of twine (*de ficelle*):		
	Unbleached, brownish, or grass bleached Per 100 kilogs. N	224 00	149 00
	Creamed, bleached, or dyed, or mixed with unbleached, creamed, bleached or dyed threads ....Per 100 kilogs. N	270 00	180 00
390.	Hosiery:	Duties on hosiery of cotton	
391.	Lace and "guipures"	Duties on lace and guipures of cotton	
392.	Handkerchiefs, embroidered, and other embroideries on linen, hemp, or ramie tissues	Duties on embroidered tissues of every sort. (See No. 459*b*.)	
393.	Velvets and plushes of linen for furniture:		
	Unbleached .....Per 100 kilogs. N	93 85	65 00
	Bleached, dyed or printed ,, ,,	113 35	93 00
393*b*.	Mixed tissues of linen, hemp and ramie, the linen, hemp, or ramie predominating in weight	Duties on pure tissues of linen, hemp or ramie	

§ Not including the internal tax on the alcohol used in the manufacture of artificial silk with base of nitro-cellulose.

† Tissues *servés circulairement* pay duty according to kind increased by 10 per cent.

‡ In counting the threads, whether of the warp or of the woof, fractions of threads are not counted; the aggregate is divided by two, and if a fraction results, the fraction will be counted as a whole thread except in the cases of over 20 threads.

‡ In counting the threads, whether of the warp or of the woof, fractions of threads are not counted; the aggregate is divided by two, and if a fraction results, the fraction will be counted as a whole thread except in the cases of over 20 threads.

‖ In counting the threads in the warp, fractions of threads are not counted.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
394.	Tissues of jute:		
	Pure, containing in warp and woof in a square of 5 centimètres side, after division of the total by 2;		
	Unbleached:		
	Up to 15 threads, single or double, plain or twilled.....Per 100 kilogs. N	18 00	12 00
	From 16 to 25 threads ,, ,,	23 00	15 00
	From 26 to 35 threads ,, ,,	30 00	20 00
	From 36 to 45 threads ,, ,,	39 00	26 00
	Above 45 threads .... ,, ,,	51 00	34 00
	In counting the threads, whether of the warp or of the woof, fractions of threads are not counted; the total of the two added together is then divided by 2, and if a fraction results the fraction will be counted as a whole thread.		
395	Creamed, bleached or dyed, or mixed with threads unbleached, creamed, bleached or dyed:		
	Up to 15 threads, single or double, plain or twilled ....Per 100 kilogs. N	25 50	18 00
	From 16 to 25 threads ,, ,,	30 50	21 00
	From 26 to 35 threads ,, ,,	37 50	26 00
	From 36 to 45 threads ,, ,,	46 50	32 00
	More than 45 threads ,, ,,	58 50	40 00
396.	Printed:		
	Up to 15 threads, single or double, plain or twilled....Per 100 kilogs. N	34 50	24 00
	From 16 to 25 threads ,, ,,	39 50	27 00
	From 26 to 35 threads ,, ,,	46 50	32 00
	From 36 to 45 threads ,, ,,	55 50	38 00
	More than 45 threads ,, ,,	67 50	46 00
397.	Mixed:		
	The jute predominating in weight	Duties on tissues of pure jute.	
398.	Sacks (jute), new or used, imported empty ..	Duties on tissues of jute, plus 10 per cent.	
398*b*.	Sacks (jute), imported full*	Half the duty on empty sacks.	
	Tissues of pure jute:		
399.	Braids of jute yarn, measuring less than 100 mètres to the kilog.....Per 100 kilogs. N	22 00	16 50
	Braids of jute yarn, measuring 100 mètres and more .....Per 100 kilogs. N	101 00	80 00
400.	Soles (for shoes) of jute yarn ,, ,,	26 00	20 00
400*b*.	Trimmings, ribbons and braid ,, ,,	104 00	80 00
401.	Carpets of jute, short or long nap:		
	Unbleached..... ,, ,,	30 00	20 00
	Bleached or dyed or woven of dyed threads Per 100 kilogs. N	39 00	26 00
	Printed..... ,, ,,	48 00	32 00
	On canvas, curled, velvet or chenille§ Per 100 kilogs. N	60 00	40 00
402.	Velvets and plushes of jute, for furniture and imitation fur:		
	Unbleached.....Per 100 kilogs. N	98 00	65 00
	Bleached, dyed or printed ,, ,,	120 00	80 00
403.	Tissues of phormium tenax, abaca, and of other vegetable fibres not separately distinguished .....Duties on tissues of jute		
404.	Tissues of cotton:—		
	Tissues of cotton, pure, plain, twilled, and drills:		
	Unbleached, containing in warp and woof† in a square of 5 mm. side, such tissues weighing:		
	13 kilogs. and more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	80 00	62 00
	28 to 35 threads .... ,, ,,	100 00	77 00
	36 to 43 threads .... ,, ,,	125 00	96 00
	44 threads or more.. ,, ,,	153 00	118 00
	11 kilos. inclusive, to 13 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	91 00	70 00
	28 to 35 threads .... ,, ,,	113 00	87 00
	36 to 43 threads .... ,, ,,	139 00	107 00
	44 threads or more.. ,, ,,	170 00	131 00
	9 kilos. inclusive, to 11 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	117 00	90 00
	28 to 35 threads .... ,, ,,	144 00	111 00
	36 to 43 threads .... ,, ,,	179 00	138 00
	44 threads or more.. ,, ,,	223 00	172 00
	7 kilos. inclusive, to 9 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	139 00	107 00
	28 to 35 threads .... ,, ,,	170 00	131 00
	36 to 43 threads .... ,, ,,	214 00	165 00
	44 threads or more.. ,, ,,	299 00	230 00
	5 kilos. inclusive, to 7 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	167 00	129 00
	28 to 35 threads .... ,, ,,	180 00	139 00
	36 to 43 threads .... ,, ,,	258 00	199 00
	44 threads or more.. ,, ,,	390 00	300 00
	3 kilos. inclusive, to 5 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	299 00	230 00
	28 to 35 threads .... ,, ,,	375 00	287 00
	36 to 43 threads .... ,, ,,	468 00	360 00
	44 threads or more.. ,, ,,	715 00	550 00
	Less than 3 kilogs. to the 100 square mètres .....Per 100 kilogs. N	806 00	620 00
	Manufactured wholly or in part with unbleached threads, glazed or mercerised (1) (2) (3):		
	Containing in warp and woof in a square of 5 mm. side, such tissues weighing:		
	13 kilogs. and more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	185 00	123 00
	28 to 35 threads .... ,, ,,	220 00	145 50
	36 to 43 threads .... ,, ,,	263 75	174 00
	44 threads or more.. ,, ,,	312 75	207 00
	11 kilos. inclusive to 13 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	204 25	135 00
	28 to 35 threads .... ,, ,,	242 75	160 50
	36 to 43 threads .... ,, ,,	288 25	190 50
	44 threads or more.. ,, ,,	342 50	226 50
	9 kilos. inclusive to 11 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	249 75	165 00
	28 to 35 threads .... ,, ,,	297 00	196 50
	36 to 43 threads .... ,, ,,	358 25	237 00
	44 threads or more.. ,, ,,	435 25	288 00
	7 kilos. inclusive to 9 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	288 25	190 50
	28 to 35 threads .... ,, ,,	342 50	226 50
	36 to 43 threads .... ,, ,,	419 50	277 50
	44 threads or more.. ,, ,,	568 25	375 00
	5 kilos. inclusive to 7 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	337 25	223 50
	28 to 35 threads .... ,, ,,	360 00	238 50
	36 to 43 threads .... ,, ,,	496 50	328 50
	44 threads or more.. ,, ,,	727 50	480 00
	3 kilos. inclusive to 5 kilos. exclusive:		
	27 threads or less ..Per 100 kilogs. N	568 25	375 00
	28 to 35 threads .... ,, ,,	701 25	460 50
	36 to 43 threads .... ,, ,,	864 00	570 00
	44 threads or more.. ,, ,,	1,296 25	855 00
	Less than 3 kilogs. per 100 sq. mètres Per 100 kilogs. N	1,455 50	960 00
405.	Bleached (3):		
	Containing in warp and woof in a square of 5 mm. side, such tissues weighing:		
	13 kilogs. or more per 100 square mètres:		
	27 threads or less ..Per 100 kilogs. N	104 00	74 40
	28 to 35 threads .... ,, ,,	130 00	92 40
	36 to 43 threads.... ,, ,,	162 50	115 20
	44 threads or more.. ,, ,,	198 90	141 60
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	118 30	84 00
	28 to 35 threads .... ,, ,,	146 90	104 40
	36 to 43 threads.... ,, ,,	180 70	128 40
	44 threads or more.. ,, ,,	221 00	157 20
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	152 10	108 00
	28 to 35 threads.... ,, ,,	187 20	133 20
	36 to 43 threads.... ,, ,,	232 70	165 60
	44 threads or more.. ,, ,,	289 90	206 40
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	180 70	128 40
	28 to 35 threads.... ,, ,,	221 00	157 20
	36 to 43 threads.... ,, ,,	278 20	198 00
	44 threads or more.. ,, ,,	388 70	276 00
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	217 10	154 80
	28 to 35 threads.... ,, ,,	234 00	166 80
	36 to 43 threads.... ,, ,,	335 40	238 80
	44 threads or more.. ,, ,,	507 00	360 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	388 70	276 00
	28 to 35 threads.... ,, ,,	487 50	344 40
	36 to 43 threads.... ,, ,,	608 40	452 00
	44 threads or more.. ,, ,,	929 50	660 00
	Less than 3 kilogs. per 100 sq. mètres Per 100 kilogs. N	1,047 80	744 00
	Manufactured wholly or in part with bleached threads (1) (2) (3):		
	Containing in warp and woof in a square of 5 mm. side, such tissues weighing:		
	13 kilogs. or more per 100 square mètres:		
	27 threads or less ..Per 100 kilogs. N	164 00	105 40
	28 to 35 threads.... ,, ,,	205 00	130 90
	36 to 43 threads.... ,, ,,	256 25	163 20
	44 threads or more.. ,, ,,	313 65	200 60
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	186 55	119 00
	28 to 35 threads.... ,, ,,	231 65	147 90
	36 to 43 threads.... ,, ,,	284 95	181 80
	44 threads or more.. ,, ,,	348 50	222 70

* When merchandise is placed in more than one sack, one only is admitted at half duty, the others pay full duty. In the case of sacks imported full, the tax may be levied on the weights after deduction for the legal tare. Sacks containing nitrate of soda, sulphate of ammonia and superphosphates and sulphate of potash for agricultural purposes, are exempt from the half-duty.

§ Carpets on canvas, such as moquette and others, are to be dutiable as carpets of wool, jute, hair, &c., according as the velvet or curled portion or the face is of wool, jute, hair, &c.

† In counting the threads in the warp and in the woof, fractions of threads are not counted. This provision also applies to Nos. 405 and 406.

(1) Tissues with stripes at a distance of less than a mètre from one another are included in this category.

(2) In the Minimum Tariff, the surtax of manufacture with dyed, bleached or glazed threads will not be levied when the effect produced by the dyed, bleached or glazed threads does not exceed one-tenth of the total surface of striped tissues.

(3) Tissues of this kind goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406*b*.

XXV.—TISSUES—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff. Fr. c.	Minimum Tariff. Fr. c.
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	239 85	153 00
	28 to 35 threads.... ,, ,,	295 20	188 70
	36 to 43 threads.... ,, ,,	366 95	234 60
	44 threads or more.. ,, ,,	457 15	292 40
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	284 95	181 90
	28 to 35 threads.... ,, ,,	348 50	222 70
	36 to 43 threads.... ,, ,,	438 70	280 50
	44 threads or more.. ,, ,,	612 95	391 00
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	342 35	219 30
	28 to 35 threads.... ,, ,,	369 00	236 30
	36 to 43 threads.... ,, ,,	528 90	338 30
	44 threads or more.. ,, ,,	799 50	510 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	612 95	391 00
	28 to 35 threads.... ,, ,,	768 75	487 90
	36 to 43 threads.... ,, ,,	959 40	612 00
	44 threads or more.. ,, ,,	1,465 75	935 00
	Less than 3 kilogs. per 100 sq. mètres Per 100 kilogs. N	1,652 30	1,054 00
	Manufactured wholly or in part with bleached threads, glazed or mercerised (1) (2):		
	Containing in warp and woof in a square of 5 mm. side, such tissues weighing:		
	13 kilogs. or more per 100 square mètres:		
	27 threads or less ..Per 100 kilogs. N	209 00	135 40
	28 to 35 threads.... ,, ,,	250 00	160 90
	36 to 43 threads.... ,, ,,	301 25	193 20
	44 threads or more.. ,, ,,	358 65	230 60
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	231 55	149 00
	28 to 35 threads.... ,, ,,	276 65	177 90
	36 to 43 threads.... ,, ,,	329 95	211 90
	44 threads or more.. ,, ,,	393 50	252 70
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	284 85	183 00
	28 to 35 threads.... ,, ,,	340 20	218 70
	36 to 43 threads.... ,, ,,	411 95	264 60
	44 threads or more.. ,, ,,	502 15	322 40
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	329 95	211 90
	28 to 35 threads.... ,, ,,	393 50	252 70
	36 to 43 threads.... ,, ,,	483 70	310 50
	44 threads or more.. ,, ,,	657 95	421 00
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	387 35	249 30
	28 to 35 threads.... ,, ,,	414 00	266 30
	36 to 43 threads.... ,, ,,	573 90	368 30
	44 threads or more.. ,, ,,	844 50	540 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	657 95	421 00
	28 to 35 threads.... ,, ,,	813 75	517 90
	36 to 43 threads.... ,, ,,	1,004 40	642 00
	44 threads or more.. ,, ,,	1,510 75	965 00
	Less than 3 kilogs. per 100 sq. mètres Per 100 kilogs. N	1,697 30	1,084 00
405*c*.	Bands of pure cotton, plain, for surgical dressing, of a maximum breadth of 15 cm. and not more than 10 mètres long, weighing more than 3 kilogs. per 100 square mètres, having not more than 16 threads in warp and woof in a square of 5 millimètres side: and remnants of cotton tissues of the same kind, 1 mètre or less in length, packed separately:		
	Unbleached .....Per 100 kilogs. N	225 00	150 00
	Bleached (even rendered aseptic)* ,, ,,	300 00	200 00
406.	Dyed‡:		
	Containing in warp and woof in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	125 00	92 00
	28 to 35 threads.... ,, ,,	145 00	107 00
	36 to 43 threads.... ,, ,,	170 00	126 00
	44 threads or more.. ,, ,,	198 00	148 00
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	136 00	100 00
	28 to 35 threads.... ,, ,,	158 00	117 00
	36 to 43 threads.... ,, ,,	184 00	137 00
	44 threads or more.. ,, ,,	215 00	161 00
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	162 00	120 00
	28 to 35 threads.... ,, ,,	189 00	141 00
	36 to 43 threads.... ,, ,,	224 00	168 00
	44 threads or more.. ,, ,,	268 00	202 00
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	184 00	137 00
	28 to 35 threads.... ,, ,,	215 00	161 00
	36 to 43 threads.... ,, ,,	259 00	195 00
	44 threads or more.. ,, ,,	344 00	260 00

(1) Tissues with stripes at a distance of less than a mètre from one another are included in this category.

(2) Tissues of this kind goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406*b*.

* Not including, in the case of iodoformed bands and remnants, the taxes on the iodoform.

‡ Tissues of the kind, mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406*b*.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	212 00	159 00
	28 to 35 threads ... ,, ,,	225 00	169 00
	36 to 43 threads.... ,, ,,	303 00	229 00
	44 threads or more.. ,, ,,	435 00	330 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	344 00	260 00
	28 to 35 threads.... ,, ,,	420 00	317 00
	36 to 43 threads.... ,, ,,	513 00	390 00
	44 threads or more.. ,, ,,	760 00	580 00
	Less than 3 kilogs. per 100 sq. mètres Per 100 kilogs. N	851 00	650 00
	Manufactured wholly or in part with dyed threads (1) (2) (3):		
	Containing in warp and woof in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	185 00	123 00
	28 to 35 threads.... ,, ,,	220 00	145 50
	36 to 43 threads.... ,, ,,	263 75	174 00
	44 threads or more.. ,, ,,	312 75	207 00
	11 kilogs. inclusive to 13 kilogs exclusive:		
	27 threads or less ..Per 100 kilogs. N	204 25	135 00
	28 to 35 threads.... ,, ,,	242 75	160 50
	36 to 43 threads.... ,, ,,	288 25	190 50
	44 threads or more.. ,, ,,	342 50	226 50
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	249 75	165 00
	28 to 35 threads.... ,, ,,	297 00	196 50
	36 to 43 threads.... ,, ,,	358 25	237 00
	44 threads or more.. ,, ,,	435 25	288 00
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	288 25	190 50
	28 to 35 threads.... ,, ,,	342 50	226 50
	36 to 43 threads.... ,, ,,	419 50	277 50
	44 threads or more.. ,, ,,	568 25	375 00
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	337 25	223 50
	28 to 35 threads.... ,, ,,	360 00	238 50
	36 to 43 threads.... ,, ,,	496 50	328 50
	44 threads or more.. ,, ,,	727 50	480 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	568 25	375 00
	28 to 35 threads.... ,, ,,	701 25	460 50
	36 to 43 threads.... ,, ,,	864 00	570 00
	44 threads or more.. ,, ,,	1,296 25	855 00
	Less than 3 kilogs. per 100 sq. mètres Per 100 kilogs. N	1,455 50	960 00
	Manufactured wholly or in part with dyed threads glazed or mercerised (1) (2) (4):		
	Containing in warp and woof in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	230 00	153 00
	28 to 35 threads.... ,, ,,	265 00	175 50
	36 to 43 threads.... ,, ,,	308 75	204 00
	44 threads or more.. ,, ,,	357 75	237 00
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less .. ,, ,,	249 25	165 00
	28 to 35 threads.... ,, ,,	287 75	190 50
	36 to 43 threads.... ,, ,,	333 25	220 50
	44 threads or more.. ,, ,,	387 50	256 50
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	294 75	195 00
	28 to 35 threads.... ,, ,,	342 00	226 50
	36 to 43 threads.... ,, ,,	403 25	267 00
	44 threads or more.. ,, ,,	480 25	318 00
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	333 25	220 50
	28 to 35 threads.... ,, ,,	387 50	256 50
	36 to 43 threads.... ,, ,,	464 50	307 50
	44 threads or more.. ,, ,,	613 25	405 00
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	382 25	253 50
	28 to 35 threads.... ,, ,,	405 00	268 50
	36 to 43 threads.... ,, ,,	541 50	358 50
	44 threads or more.. ,, ,,	772 50	510 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	613 25	405 00
	28 to 35 threads.... ,, ,,	746 25	490 50
	36 to 43 threads.... ,, ,,	909 00	600 00
	44 threads or more.. ,, ,,	1,341 25	885 00
	Less than 3 kilogs. per 100 sq. mètres Per 100 kilogs. N	1,500 50	990 00

(1) In the General Tariff, tissues with stripes at a distance of less than a mètre from one another are included in this category.

(2) In the Minimum Tariff, the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(3) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406*b*.

(4) Tissues of the kind, goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406*b*.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff. Fr. c.	Minimum Tariff. Fr. c.
	Tissues of pure cotton :		
406*b*.	Mercerised*	Duties as on tissues unbleached, bleached, dyed (in the piece), or printed, according to kind, plus per 100 kilogs. frs. 15 00	frs. 10 00
407.	Plain, twilled and drills : Printed (per 100 lineal mètres), the width for printed tissues not exceeding 1 mètre † :		
	Of 1 and 2 colors	Same duty as unbleached tissues, according to kind, with an addition of : frs. 4 60 per 100 mètres	—
	Of 3 and 6 colors	Same duty as unbleached tissues, according to kind, with an addition of : frs. 8 10 per 100 mètres	—
	Of 7 colors and more	same duty as unbleached tissues, according to kind, with an addition of : frs. 13 00 per 100 m.	—
	Plain, twilled and drills, printed † : Kerchiefs, foulards, mufflers, fichus, shawls of pure cotton, plain even dry-stamped (goffered) in the piece or cut out, with or without woven or knotted fringes :		
	Printed : Of 1 color on white ground	—	Duties on cotton tissues unbleached, according to class, plus 1 fr. 85 c. per 100 sq. mètres
	f 2 colors	—	Duties on cotton tissues unblchd. according to class, plus 3 frs. 75 c. per 100 sq. mètres
	Of 3 colors	—	Duties on cotton tissues unblchd. according to class, plus 5 frs. per. 100 sq. mètres
	Of 4 to 6 colors	—	Duties on cotton tissues unbleached according to class, plus 6 frs. 25 c. per 100 sq. mètres

* Stamped (gaufré) tissues counting 30 hatchings (*hachures*) or more to the 5 millimètres are treated as mercerised tissues.

† Where the breadth of the tissues exceeds one mètre the duties are increased in proportion. The surtax for printing shall likewise be collected on the following tissues: Brilliants or figured tissues, piqués; covers and counterpanes, quilted, and reps; dimity, damask and table linen, bobbinet tulle, counterpanes, lace and fancy articles, trimmings, ribbons, plain tulle, embroidered muslin curtains; curtains of tulle application, grenadine, and of embroidered tulle; muslins, figured or embroidered, for furniture or clothing.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Other printed : Of 1 or 2 colors	—	Same duty as unbleached tissues according to kind, with an addition of : 3 75 frs. per 100 sq. mètres
	Of 3 to 6 colors	—	Same duty as unbleached tissues according to kind, with an addition of 6 25 frs. per 100 sq. mètres
	Of 7 colors or more	—	Same duty as unbleached tissues, according to kind, with an addition of 10 frs. per 100 sq. mètres
408.	Glazed percaline, for book-binding, cartons, fancy wares, bleached, dyed or printed :		
	Not stamped (*sans gauffrage*) Per 100 kilogs. N	195 00	150 00
	Stamped (*gaufré*) ,, ,,	210 00	140 00
	Called tracing or transparent cloth Per 100 kilogs. N	180 00	120 00
408 *bis*.	Tissues coated with a composition with a nitrated cellulose base	Dutiable as tissues of cotton, plain, dyed, according to kind	
409.	Velvets :		
	Smoothed, to imitate silk (*façon soie*), plain or ribbed, whatever the number of threads in the warp per centimètre :		
	Unbleached Per 100 kilogs. N	285 00	190 00
	Bleached, dyed or mercerised, or woven dyed (*tissés teints*), partly or wholly manufactured with dyed, bleached or mercerised threads Per 100 kilogs. N	555 00	370 00
	Stamped (*gaufré*) or printed Per 100 kilogs. N	590 00	385 00
410.	Other (plain or ribbed, moleskin &c. reverse twilled), containing in the warp per centimètre 26 threads or less :		
	Unbleached Per 100 kilogs. N	174 00	116 00
	Bleached, dyed or mercerised, or woven dyed (*tissés teints*), manufactured wholly or partly of dyed, bleached or mercerised threads Per 100 kilogs. N	250 00	165 00
	Stamped (*gaufré*) or printed Per 100 kilogs. N	270 00	180 00
	More than 26 threads, and velvets in which the nap is formed by the warp :		
	Unbleached Per 100 kilogs. N	285 00	190 00
	Bleached, dyed or mercerised, woven dyed (*tissés teints*), manufactured wholly or partly of dyed, bleached or mercerised threads Per 100 kilogs. N	570 00	380 00
	Stamped (*gaufré*) or printed Per 100 kilogs. N	600 00	400 00
411.	Tissues of all sorts of pure or mixed cotton, plain, twilled and drills, figured tissues, piqués, covers and counterpanes of piqué and reps, dimity, damask, and table linen, bobbinet tulle, blankets, lace and fancy articles, trimmings, ribbons, plain tulle, curtains of embroidered muslin, of tulle application, of grenadine, of embroidered tulle, lace curtains, muslins, figured or embroidered with crotchet, for furniture or clothing, manufactured wholly or in part with threads (1) (2). (The statement of duties applicable, under No. 411, to the different tissues of cotton has been inserted after each article concerning those tissues) :		
	Bleached (3)	Duties on cotton tissues unbleached, according to kind, with the addition of: 75% 50% plus the duty leviable for bleaching	

(1) Tissues having stripes less than one mètre apart are included in this category.

(2) In the minimum Tariff the surtax for manufacture with dyed threads will not be payable on striped tissues, when the effect produced by the dyed, bleached, glazed or mercerised threads, does not exceed one-tenth of the total surface.

(3) Tissues of the kind mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay in addition the surtax under No. 406*b*.

XXV.—TISSUES—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff. Fr. c.	Minimum Tariff. Fr. c.
	Dyed (1)	Duties on cotton tissues unbleached, according to kind, with the addition of: 75% 50% plus the duty leviable for dyeing	
	Glazed or mercerised	Same duty as unbleached tissues according to kind, with an addition of: 75% 50% plus the duty leviable for dyeing or bleaching and the duties for glazing and mercerising	
412.	Brilliants or figured tissues (2), unbleached (1):		
	Containing in warp and woof in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	116 00	80 60
	28 to 35 threads .... ,, ,,	145 00	100 10
	36 to 43 threads .... ,, ,,	181 25	124 80
	44 threads or more.. ,, ,,	221 85	153 40
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	131 95	91 00
	28 to 35 threads .... ,, ,,	163 85	113 10
	36 to 43 threads .... ,, ,,	201 55	139 10
	44 threads or more.. ,, ,,	246 50	170 30
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	169 65	117 00
	28 to 35 threads .... ,, ,,	208 80	144 50
	36 to 43 threads .... ,, ,,	259 55	179 40
	44 threads or more.. ,, ,,	323 35	223 60
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	201 55	139 10
	28 to 35 threads .... ,, ,,	246 50	170 30
	36 to 43 threads .... ,, ,,	310 30	214 50
	44 threads or more.. ,, ,,	433 55	299 00
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	242 15	167 70
	28 to 35 threads .... ,, ,,	261 00	180 70
	36 to 43 threads .... ,, ,,	374 10	258 70
	44 threads or more.. ,, ,,	565 50	390 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	433 55	299 00
	28 to 35 threads .... ,, ,,	543 75	373 10
	36 to 43 threads .... ,, ,,	678 60	468 00
	44 threads or more.. ,, ,,	1,036 75	715 00
	Less than 3 kilogs. per 100 sq. mètres ,,	1,168 70	806 00
	Brilliants or figured tissues (2), manufactured wholly or in part with unbleached threads glazed or mercerised (3) (4):		
	Containing in warp and woof (5), in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	248 00	150 90
	28 to 35 threads .... ,, ,,	298 75	180 15
	36 to 43 threads .... ,, ,,	362 18	217 20
	44 threads or more.. ,, ,,	433 23	260 10
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	275 91	166 50
	28 to 35 threads .... ,, ,,	331 73	199 65
	36 to 43 threads .... ,, ,,	397 71	238 65
	44 threads or more.. ,, ,,	476 37	285 45
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	341 88	205 50
	28 to 35 threads .... ,, ,,	410 40	246 45
	36 to 43 threads .... ,, ,,	499 21	299 10
	44 threads or more.. ,, ,,	610 86	365 40
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	397 71	238 65
	28 to 35 threads .... ,, ,,	476 37	285 45
	36 to 43 threads .... ,, ,,	588 02	351 75
	44 threads or more.. ,, ,,	803 71	478 50
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	468 76	281 55
	28 to 35 threads .... ,, ,,	501 75	301 05
	36 to 43 threads .... ,, ,,	699 67	418 05
	44 threads or more.. ,, ,,	1,034 62	615 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	803 71	478 50
	28 to 35 threads .... ,, ,,	996 56	589 65
	36 to 43 threads .... ,, ,,	1,232 55	732 00
	44 threads or more.. ,, ,,	1,859 31	1,102 50
	Less than 3 kilogs. per 100 sq. mètres ,,	2,080 22	1,239 00
	Brilliants or figured tissues (1), bleached (2):		
	Containing in warp and woof (3), in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	150 80	96 72
	28 to 35 threads .... ,, ,,	188 50	120 12
	36 to 43 threads .... ,, ,,	235 62	149 76
	44 threads or more.. ,, ,,	288 40	184 08
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	171 53	109 20
	28 to 35 threads.... ,, ,,	213 00	135 72
	36 to 43 threads.... ,, ,,	262 01	166 92
	44 threads or more.. ,, ,,	320 45	204 36
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	220 54	140 40
	28 to 35 threads .... ,, ,,	271 44	173 16
	36 to 43 threads .... ,, ,,	337 41	215 28
	44 threads or more.. ,, ,,	420 35	268 32
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	262 01	166 92
	28 to 35 threads .... ,, ,,	320 45	204 36
	36 to 43 threads .... ,, ,,	403 39	257 40
	44 threads or more.. ,, ,,	563 61	358 80
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	314 79	201 24
	28 to 35 threads .... ,, ,,	339 30	216 84
	36 to 43 threads .... ,, ,,	486 33	310 44
	44 threads or more.. ,, ,,	735 15	468 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	563 61	358 80
	28 to 35 threads .... ,, ,,	706 87	447 72
	36 to 43 threads .... ,, ,,	882 18	561 60
	44 threads or more.. ,, ,,	1,347 77	858 00
	Less than 3 kilogs. per 100 sq. mètres.. Per 100 kilogs. N	1,519 31	967 20
	Brilliants or figured tissues (1), manufactured wholly or in part with bleached threads (2) (4):		
	Containing in warp and woof (3), in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	237 80	137 92
	28 to 35 threads .... ,, ,,	297 25	170 17
	36 to 43 threads .... ,, ,,	371 55	212 16
	44 threads or more.. ,, ,,	454 78	260 78
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	270 49	154 70
	28 to 35 threads .... ,, ,,	335 88	192 27
	36 to 43 threads .... ,, ,,	413 17	236 47
	44 threads or more.. ,, ,,	505 32	289 51
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs N	347 78	198 90
	28 to 35 threads .... ,, ,,	428 04	245 31
	36 to 43 threads .... ,, ,,	532 07	304 98
	44 threads or more.. ,, ,,	662 86	380 12
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	413 17	236 47
	28 to 35 threads.... ,, ,,	505 32	289 51
	36 to 43 threads.... ,, ,,	636 11	364 65
	44 threads or more ,, ,,	888 77	508 30
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	496 40	285 09
	28 to 35 threads.... ,, ,,	535 05	307 19
	36 to 43 threads.... ,, ,,	766 90	439 79
	44 threads or more ,, ,,	1,154 27	663 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	888 77	508 30
	28 to 35 threads.... ,, ,,	1,114 68	634 27
	36 to 43 threads.... ,, ,,	1,391 13	795 60
	44 threads or more ,, ,,	2,125 33	1,215 50
	Less than 3 kilogs. per 100 sq. mètres ,,	2,395 83	1,370 20
	Brilliants or figured tissues (1), manufactured wholly or in part with bleached threads glazed or mercerised (4) (5):		

(1) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay in addition, the surtax mentioned in No. 406b.

(2) The duties levied on figured tissues are applied to (1) tissues "à 5 lames ou moins" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues in imitation of gauzes, called "soft" or "sophies"; (3) plain or figured "cellular" tissues with warp and woof.

(3) In the General Tariff, tissues with stripes at a distance of less than a mètre from one another are included in this category.

In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(4) Tissues of the kind, goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406b.

(5) In counting the warp and weft threads, fractions of threads are ignored.

(1) The duties levied on figured tissues are applied to (1) tissues "à 5 lames ou moins" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues in imitation of gauzes, called "soft" or "sophies"; (3) plain or figured "cellular" tissues with warp and woof.

(2) Tissues of the kind mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406b.

(3) In counting the warp and weft threads, fractions of threads are ignored.

(4) In the General Tariff, tissues with stripes at a distance of less than a mètre from one another are included in this category.

In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(5) Tissues of the kind, goffered, counting 30 hatchings ("hachures") or to the more5 millimetres pay, in addition, the surtax mentioned in No. (respe 406bctively 15 and 10 francs per 100 kilogramm es).

Tariff No.		Duties (Additional taxes and 4% included). General Tariff. Fr. c.	Minimum Tariff. Fr. c.
	Containing in warp and woof (3), in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	282 80	167 02
	28 to 35 threads.... ,, ,,	342 25	200 17
	36 to 43 threads.... ,, ,,	416 55	242 16
	44 threads or more ,, ,,	499 78	290 78
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	315 49	184 70
	28 to 35 threads.... ,, ,,	380 89	222 27
	36 to 43 threads.... ,, ,,	458 17	266 47
	44 threads or more ,, ,,	550 32	319 51
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	392 78	228 90
	28 to 35 threads.... ,, ,,	473 04	275 31
	36 to 43 threads.... ,, ,,	577 07	334 98
	44 threads or more ,, ,,	707 86	410 12
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	458 17	266 47
	28 to 35 threads.... ,, ,,	550 32	319 51
	36 to 43 threads.... ,, ,,	681 11	394 65
	44 threads or more ,, ,,	933 77	538 30
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	541 40	315 09
	28 to 35 threads.... ,, ,,	580 05	337 19
	36 to 43 threads.... ,, ,,	811 90	469 79
	44 threads or more ,, ,,	1,204 27	693 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	933 77	538 30
	28 to 35 threads.... ,, ,,	1,159 68	664 27
	36 to 43 threads.... ,, ,,	1,436 13	825 60
	44 threads or more ,, ,,	2,170 33	1,245 50
	Less than 3 kilogs. per 100 sq. mètres ,,	2,440 83	1,400 20
	Brilliants or figured tissues (1), dyed (2):		
	Containing in warp and woof (3), in a square of 5 millimètres side such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less ..Per 100 kilogs. N	161 00	110 60
	28 to 35 threads.... ,, ,,	190 00	130 10
	36 to 43 threads.... ,, ,,	226 25	154 80
	44 threads or more ,, ,,	266 85	183 40
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	176 95	121 00
	28 to 35 threads.... ,, ,,	208 85	143 10
	36 to 43 threads.. . ,, ,,	246 55	169 10
	44 threads or more ,, ,,	291 50	200 30
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	214 65	147 00
	28 to 35 threads.... ,, ,,	253 80	174 30
	36 to 43 threads.... ,, ,,	304 55	209 40
	44 threads or more ,, ,,	368 35	253 60
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	246 55	169 10
	28 to 35 threads.... ,, ,,	291 50	200 30
	36 to 43 threads.... ,, ,,	355 30	244 50
	44 threads or more ,, ,,	478 55	329 00
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	287 15	197 70
	28 to 35 threads.... ,, ,,	306 00	210 70
	36 to 43 threads.... ,, ,,	419 10	288 70
	44 threads or more ,, ,,	610 50	420 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs N	478 55	329 00
	28 to 35 threads.... ,, ,,	588 75	403 10
	36 to 43 threads.... ,, ,,	723 60	498 00
	44 threads or more ,, ,,	1,081 75	745 00
	Less than 3 kilogs. per. 100 sq. mètres ,,	1,213 70	836 00
	Brilliants or figured tissues (1), manufactured wholly or in part with dyed threads (2) (4):		
	Containing in warp and woof (3), in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less..Per 100 kilogs. N	248 00	150 90
	28 to 35 threads.... ,, ,,	298 75	180 15
	36 to 43 threads.... ,, ,,	362 18	217 20
	44 threads or more ,, ,,	433 23	260 10
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	275 91	166 50
	28 to 35 threads.... ,, ,,	331 73	199 65
	36 to 43 threads.... ,, ,,	397 71	238 65
	44 threads or more ,, ,,	476 37	285 45

(1) The duties levied on figured tissues are applied to (1) tissues "à 5 lames ou moins" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues in imitation of gauzes, called "sofit" or "sophies"; (3) plain or figured "cellular" tissues with warp and woof.

(2) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimetres pay in addition, the surtax mentioned in No. 406*b*.

(3) In counting the warp and weft threads, fractions of threads are ignored.

(4) In the General Tariff, tissues with stripes at a distance of less than a mètre from one another are included in this category.

In the Minimum Tariff, the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff. Fr. c.	Minimum Tariff. Fr. c.
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	341 88	205 50
	28 to 35 threads.... ,, ,,	410 40	246 45
	36 to 43 threads.... ,, ,,	499 21	299 10
	44 threads or more ,, ,,	610 86	365 40
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs N	397 71	238 65
	28 to 35 threads.... ,, ,,	476 37	285 45
	36 to 43 threads.... ,, ,,	588 02	351 75
	44 threads or more ,, ,,	803 71	478 50
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	468 76	281 55
	28 to 35 threads.... ,, ,,	501 75	301 05
	36 to 43 threads.... ,, ,,	699 67	418 05
	44 threads or more ,, ,,	1,034 62	615 00
	3 kilogs. inclusive to 5 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	803 71	478 50
	28 to 35 threads.... ,, ,,	996 56	589 65
	36 to 43 threads.... ,, ,,	1,232 55	732 00
	44 threads or more ,, ,,	1,859 31	1,102 50
	Less than 3 kilogs. per. 100 sq. mètres ,,	2,090 22	1,239 00
	Brilliants or figured tissues (1), manufactured wholly or in part with dyed threads glazed or mercerised (2) (3):		
	Containing in warp and woof (4), in a square of 5 millimètres side, such tissues weighing:		
	13 kilogs. or more per 100 sq. mètres:		
	27 threads or less..Per 100 kilogs. N	293 00	180 90
	28 to 35 threads.... ,, ,,	343 75	210 15
	36 to 43 threads.... ,, ,,	407 18	247 20
	44 threads or more ,, ,,	478 23	290 10
	11 kilogs. inclusive to 13 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	320 91	196 50
	28 to 35 threads.... ,, ,,	376 73	229 65
	36 to 43 threads.... ,, ,,	442 71	268 65
	44 threads or more ,, ,,	521 37	315 45
	9 kilogs. inclusive to 11 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	386 88	235 50
	28 to 35 threads.... ,, ,,	455 40	276 45
	36 to 43 threads.... ,, ,,	544 21	329 10
	44 threads or more , ,,	655 86	395 40
	7 kilogs. inclusive to 9 kilogs. exclusive:		
	27 threads or less..Per 100 kilogs. N	442 71	268 65
	28 to 35 threads.... ,, ,,	521 37	315 45
	36 to 43 threads.... ,, ,,	633 02	381 75
	44 threads or more ,, ,,	848 71	508 50
	5 kilogs. inclusive to 7 kilogs. exclusive:		
	27 threads or less ..Per 100 kilogs. N	513 76	311 55
	28 to 35 threads.... ,, ,,	546 75	331 05
	36 to 43 threads.... ,, ,,	714 67	448 05
	44 threads or more.. ,, ,,	1,079 62	645 00
	3 kilogs. inclusive to 5 kilogs exclusive:		
	27 threads or less ..Per 100 kilogs. N	848 71	508 50
	28 to 35 threads.... ,, ,,	1,041 56	619 65
	36 to 43 threads.... ,, ,,	1,277 55	762 00
	44 threads or more.. ,, ,,	1,904 31	1,132 50
	Less than 3 kilogs. per 100 sq. mètres.. Per 100 kilogs. N	2,135 22	1,269 00
413.	Piqués, covers and counterpanes, quilted, and reps (5), weighing per 100 sq. mètres:		
	Unbleached:		
	More than 18 kilos..Per 100 kilogs. N	170 00	130 00
	18 kilogs. and less.. ,, ,,	240 00	189 00
	Bleached:		
	More than 18 kilos.. ,, ,,	221 00	156 00
	18 kilogs. and less.. ,, ,,	312 00	216 00
	Dyed:		
	More than 18 kilos.. ,, ,,	215 00	160 00
	18 kilogs. and less.. ,, ,,	285 00	210 00
	Manufactured with bleached threads (6) (7):		
	More than 18 kilos..Per 100 kilogs. N	348 50	221 00
	18 kilogs. and less.. ,, ,,	492 00	366 00
	Manufactured with dyed threads (6) (7):		
	More than 18 kilos..Per 100 kilogs. N	342 50	225 00
	18 kilogs. and less.. ,, ,,	465 00	300 00
	Manufactured with unbleached threads, glazed or mercerised (6) (7):		
	More than 18 kilos..Per 100 kilogs. N	342 50	225 00
	18 kilogs. and less.. ,, ,,	465 00	300 00

(1) The duties levied on figured tissues are applied to (1) tissues "à 5 lames ou moins" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues in imitation of gauzes, called "sofit" or "sophies"; (3) plain or figured "cellular" tissues with warp and woof.

(2) In the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

In the Minimum Tariff, the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total service of striped tissues.

(3) Tissues of the kind, goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay in addition, the surtax mentioned in No. 406*b*.

(4) In counting the warp and weft threads, fractions of threads are ignored.

(5) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406*b*.

(6) Tissues with stripes at a distance of less than a mètre apart are included in this category.

(7) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

XXV.—TISSUES—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Manufactured with bleached threads, glazed or mercerised (1) (2):		
	More than 18 kilos..Per 100 kilogs. N	393 50	251 00
	18 kilogs. and less.. ,, ,,	537 40	336 00
	Manufactured with dyed threads, glazed or mercerised (1) (2):		
	More than 18 kilos..Per 100 kilogs. N	387 50	255 00
	18 kilogs. and less.. ,, ,,	510 00	330 00
414.	Dimity, damask, and table linen (3), weighing 14 kilogs. and more per 100 sq. mètres:		
	Unbleached.....Per 100 kilogs. N	160 00	120 00
	Bleached ..... ,, ,,	208 00	144 00
	Dyed..... ,, ,,	205 00	150 00
	Manufactured with bleached threads (1) (2) .....Per 100 kilogs. N	328 00	204 00
	Manufactnred with dyed threads (1) (2) Per 100 kilogs. N	325 00	210 00
	,, with unbleached threads, glazed or mercerised(1) (2)..... Per 100 kilogs. N	325 00	210 00
	Manufactured with bleached threads, glazed or mercerised (1) (2) ..... Per 100 kilogs. N	373 00	234 00
	Manufactured with dyed threads, glazed or mercerised (1) (2) ..... Per 100 kilogs. N	370 00	240 00
415.	Bobbinet (*tulle*), for curtains, counter-panes, quilt covers, arm-chair covers, etc. (with the exception of bands):		
	Common, *i.e.*, with straight warp and single woof, containing in warp, on a width of 25 millimètres (4):		
	Unbleached (5):		
	Up to 8 threads,inclusive Per 100 kil.N	160 00	120 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	220 00	170 00
	From 10 to 12 threads. inclusive.... Per 100 kilogs. N	280 00	220 00
	More than 12 threads ,, ,,	400 00	300 00
	Bleached (5):		
	Up to 8 threads, inclusive ,, ,,	208 00	144 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	286 00	204 00
	From 10 to 12 threads. inclusive .... Per 100 kilogs. N	364 00	264 00
	More than 12 threads ,, ,,	520 00	360 00
	Dyed (5):		
	Up to 8 threads, inclusive ,, ,,	205 00	150 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	265 00	200 00
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	325 00	250 00
	More than 12 threads ,, ,,	445 00	330 00
	Manufactured with bleached threads (1) (2) (5):		
	Up to 8 threads,inclusive Per 100 kil.N	328 00	204 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	451 00	289 00
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	574 00	374 00
	More than 12 threads ,, ,,	820 00	510 00
	Manufactured with dyed threads (1) (2) (5):		
	Up to 8 threads.inclusive Per 100 kil.N	325 00	210 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	430 00	285 00
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	535 00	360 00
	More than 12 threads ,, ,,	745 00	480 00
	Manufactured with unbleached threads, glazed or mercerised (1) (2):		
	Up to 8 threads.inclusive Per 100 kil.N	325 00	210 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	430 00	285 00
	From 10 to 12 threads. inclusive .... Per 100 kilogs. N	535 00	360 00
	More than 12 threads ,,	745 00	480 00
	Manufactured with bleached threads, glazed or mercerised (1) (2):		
	Up to 8 threads,inclusive Per 100 kil.N	373 00	234 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	496 00	319 00
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	619 00	404 00
	More than 12 threads ,, ,,	865 00	540 00
	Manufactured with dyed threads, glazed or mercerised (1) (2):		
	Up to 8 threads,inclusive Per 100 kil.N	370 00	240 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	475 00	315 00

(1) Tissues with stripes at a distance of less than a mètre from one another are included in this category.

(2) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads, does not exceed one-tenth of the total surface of striped tissues.

(3) Tissues of the kind mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406*b*.

(4) The threads are counted in the dull part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(5) Tissues of the kind mercerised in the piece, pay, in addition, the surtax mentioned in No. 406*b*.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	580 00	390 00
	More than 12 threads ,, ,,	790 00	510 00
416	Bobbinet (*tulle*), for curtains, counter-panes, quilt covers, arm-chair covers, etc. (with the exception of b nds):		
	Other than common, *i.e.*, with Jacquard warp with two or more woofs &c. containing in warp, on a width of 25 millimètres (3):		
	Unbleached (4):		
	Up to 8 threads,inclusive Per 100 kil.N	222 40	156 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	305 80	221 00
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	389 20	286 00
	More than 12 threads ,, ,,	556 00	390 00
	Bleached (4):		
	Up to 8 threads, inclusive ,, ,,	289 12	187 20
	From 8 to 10 threads. inclusive .... Per 100 kilogs. N	397 54	265 20
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	505 96	343 20
	More than 12 threads ,, ,,	722 80	468 00
	Dyed (4):		
	Up to 8 threads, inclusive .. ,,	267 40	186 00
	From 8 to 10 threads. inclusive .... Per 100 kilogs. N	350 80	251 00
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	434 20	316 00
	More than 12 threads ,, ,,	601 00	420 00
	Manufactured with bleached threads (1) (2) (4):		
	Up to 8 threads,inclusive Per 100 kil.N	455 92	265 20
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	626 89	375 70
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	797 86	486 20
	More than 12 threads ,, ,,	1,139 80	663 00
	Manufactured with dyed threads (1) (2) (4):		
	Up to 8 threads.inclusive Per 100 kil.N	434 20	264 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	580 15	361 50
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	726 10	459 00
	More than 12 threads ,, ,,	1,018 00	615 00
	Manufactured with unbleached threads. glazed or mercerised (1) (2):		
	Up to 8 threads,inclusive Per 100 kil.N	434 20	264 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	580 15	361 50
	From 10 to 12 threads. inclusive .... Per 100 kilogs. N	726 10	459 00
	More than 12 threads ,, ,,	1,018 00	615 00
	Manufactured with bleached threads, glazed or mercerised (1) (2):		
	Up to 8 threads,inclusive Per 100 kil.N	500 92	295 20
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	671 89	405 70
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	842 86	516 20
	More than 12 threads .. ,,	1,184 80	693 00
	Manufactured with dyed threads, glazed or mercerised (1) (2):		
	Up to 8 threads.inclusive Per 100 kil.N	479 20	294 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	625 15	391 50
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	771 10	489 00
	More than 12 threads ,, ,,	1,063 00	645 00
417.	Bobbinet (*tulle*) for curtains, counter-panes, quilt covers, arm-chair covers, etc (with the exception of bands):		
	Articles bordered (*encadrés*):		
	Common, namely with straight warp and single woof:		
	Containing in warp. on a width of 25 millimètres (3):		
	Unbleached (4):		
	Up to 8 threads.inclusive Per 100 kil.N	192 00	138 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	264 00	195 50
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	336 00	253 00
	More than 12 threads ,, ,,	480 00	345 00
	Bleached (4):		
	Up to 8 threads, inclusive ,, ,,	249 60	165 60
	From 8 to 10 threads. inclusive .... Per 100 kilogs. N	343 20	234 60
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	436 80	303 60
	More than 12 threads ,, ,,	624 00	414 00

(1) Tissues with stripes at a distance of less than a mètre from one another are included in this category.

(2) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised thread does not exceed one-tenth of the total surface of striped tissues.

(3) The threads are counted in the dull part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(4) Tissues of the kind, mercerised in the piece, pay, in addition, the surtax mentioned in No. 406*b*.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Dyed (2):		
	Up to 8 threads, inclusive ..... Per 100 kilogs. N	237 00	168 00
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	309 00	225 50
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	381 00	283 00
	More than 12 threads ,, ,,	525 00	375 00
	Other than common:		
	Containing in warp on a width of 25 millimetres (1):		
	Unbleached (2):		
	Up to 8 threads, inclusive Per 100 kil. N	266 88	179 40
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	366 96	254 15
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	467 04	328 90
	More than 12 threads ,, ,,	667 20	448 50
	Bleached (2):		
	Up to 8 threads, inclusive ,, ,,	346 94	215 28
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	477 04	304 98
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	607 15	394 68
	More than 12 threads ,, ,,	867 36	538 20
	Dyed (2):		
	Up to 8 threads, inclusive ,, ,,	311 88	209 40
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	411 96	284 15
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	512 04	358 90
	More than 12 threads ,, ,,	712 20	478 50
	Bobbinet (*tulle*) for curtains, counterpanes, quilt covers, arm-chair covers, etc. (with the exception of bands):		
	Common, *i.e.*, with straight warp and single woof:		
	Containing in the warp on a width of 25 millimetres (1):		
	Manufactured with bleached threads (2) (3) (4):		
	Up to 8 threads, inclusive Per 100 kil. N	393 60	234 60
	From 8 to 10 threads, inclusive .... Per 100 kilogs. N	541 20	332 35
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	688 80	430 10
	More than 12 threads ,, ,,	984 00	586 50
	Manufactured with dyed threads (2) (3) (4):		
	Up to 8 threads, inclusive Per 100 kil. N	381 00	237 00
	From 8 to 10 threads, inclusive..... Per 100 kilogs. N	507 00	323 25
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	633 00	409 50
	More than 12 threads ,, ,,	885 00	547 50
	Manufactured with unbleached threads, glazed or mercerised (2) (3) (4):		
	Up to 8 threads, inclusive Per 100 kil. N	381 00	237 00
	From 8 to 10 threads, inclusive..... Per 100 kilogs. N	507 00	323 25
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	633 00	409 50
	More than 12 threads ,, ,,	885 00	547 50
	Manufactured with bleached threads, glazed or mercerised (2) (3):		
	Up to 8 threads, inclusive Per 100 kil. N	438 60	264 60
	From 8 to 10 threads, inclusive..... Per 100 kilogs. N	586 20	362 35
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	733 80	460 10
	More than 12 threads ,, ,,	1,029 00	616 50
	Manufactured with dyed threads, glazed or mercerised (2) (3):		
	Up to 8 threads, inclusive Per 100 kil. N	426 00	267 00
	From 8 to 10 threads, inclusive..... Per 100 kilogs. N	552 00	353 25
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	678 00	439 50
	More than 12 threads ,, ,,	930 00	577 50
	Other than common:		
	Containing in the warp in a width of 25 millimetres (1):		
	Articles bordered (*encadrés*):		
	Manufactured with bleached threads (2) (3):		
	Up to 8 threads, inclusive Per 100 kil. N	547 10	304 98
	From 8 to 10 threads, inclusive..... Per 100 kilogs. N	752 26	432 05
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	957 43	559 13
	More than 12 threads ,, ,,	1,367 76	762 45
	Manufactured with dyed threads (2)(3):		
	Up to 8 threads, inclusive Per 100 kil. N	512 04	299 10
	From 8 to 10 threads, inclusive..... Per 100 kilogs. N	687 18	411 22
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	862 32	523 35
	More than 12 threads ,, ,,	1,212 60	702 75
	Manufactured with unbleached threads, glazed or mercerised (1):		
	Up to 8 threads, inclusive Per 100 kil. N	512 04	299 10
	From 8 to 10 threads, inclusive..... Per 100 kilogs. N	687 18	411 22
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	862 32	523 35
	More than 12 threads ,, ,,	1,212 60	702.75
	Manufactured with bleached threads, glazed or mercerised (1):		
	Up to 8 threads, inclusive Per 100 kil. N	592 10	344 28
	From 8 to 10 threads, inclusive..... Per 100 kilogs. N	797 26	462 65
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	1,002 43	580 13
	More than 12 threads ,, ,,	1,412 76	762 45
	Manufactured with dyed threads, glazed or mercerised (1):		
	Up to 8 threads, inclusive Per 100 kil. N	557 04	324 10
	From 8 to 10 threads, inclusive..... Per 100 kilogs. N	732 18	441 22
	From 10 to 12 threads, inclusive .... Per 100 kilogs. N	907 32	553 35
	More than 12 threads ,, ,,	1,257 60	732 75
418.	Blankets:		
	Unbleached (2)..... ,, ,,	85 00	65 00
	Bleached (2) ..... ,, ,,	110 50	78 00
	Dyed (2)..... ,, ,,	130 00	95 00
	Manufactured with threads (1) (3):		
	Bleached (2) .....Per 100 kilogs. N	174 25	110 50
	Dyed (2)..... ,, ,,	193 75	127 50
	Unbleached, glazed or mercerised .... Per 100 kilogs. N	193 75	127 50
	Bleached, glazed or mercerised ,, ,,	219 25	140 50
	Dyed, glazed or mercerised.. ,, ,,	238 75	157 50
419.	Hosiery of cotton, so-called hosiery of thread, Persian thread, "*beraudine*," or Scotch thread, pure or mixed:		
	Gloves .....Per 100 kilogs. N	1,300 00	900 00
	Hosiery tissues in the piece, weighing per square metre:		
	Less than 100 grammes ..Per 100 kil. N	635 00	425 00
	From 100 to 150 grammes ,, ,,	300 00	200 00
	More than 150 grammes ,, ,,	150 00	100 00
	All other articles, including clothing or parts of clothing, made up or not ..... Per 100 kilogs. N	150 00	100 00
	All articles, other than gloves of knitted material, embroidered by hand or by machine, or ornamented with lace or trimmings, including stockings and socks, open worked or *a grisotte* and stockings striped lengthways by figure weaving (*brochage*) ....Per 100 kilogs. N	900 00	600 00(4)
419*bis*.	Plastered splints or tubular bands of cotton hosiery-stuff, combined with plaster, for surgical dressings, with accessories of jute tissue, cotton gauze, safety pins, including the soldered box, provided the weight of the plaster represents at least 70% of the total weight..Per 100 kilogs. N	25 00	12 00
420.	Lace, machine-made; bobbinet (*tulle*) or guipure in bands or widths, blondes, laces, cordons, trimmings, tattings, and generally all fancy articles, other than bobbinet for curtains, bed covers, and real tulle, weighing per 100 square mètres:		
	Unbleached (2):		
	25 kilogs. and less ....Per 100 kilogs. N	650 00	500 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	350 00	280 00
	30 kilogs. and more .. ,, ,,	250 00	200 00
	Bleached (2):		
	25 kilogs. and less .... ,, ,,	845 00	600 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	455 00	336 00
	30 kilogs. and more .. ,, ,,	325 00	240 00
	Dyed (2):		
	25 kilogs. and less .... ,, ,,	695 00	530 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	395 00	310 00
	30 kilogs. and more .. ,, ,,	295 00	230 00
	Manufactured with bleached threads (2):		
	25 kilogs. and less ....Per 100 kilogs. N	1,332 50	850 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	717 50	476 00
	30 kilogs. and more .. ,, ,,	512 50	340 00

(1) The threads are counted in the dull part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(2) Tissues of the kind, mercerised in the piece, pay, in addition, the surtax mentioned in No. 406*b*.

(3) Tissues with stripes at a distance of less than a mètre from one another are included in this category.

(4) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised thread does not exceed one-tenth of the total surface of striped tissues.

(1) Tissues with stripes at a distance of less than a mètre from one another are included in this category.

(2) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406*b*.

(3) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised thread does not exceed one-tenth of the total surface of striped tissues.

(4) In the Minimum Tariff, articles of hosiery trimmed with crochet, lace, ribbon, tape, galloons, and other ornaments, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 15 % the value of the article.

XXV.—TISSUES—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Manufactured with dyed threads (1):		
	25 kilogs. and less....Per 100 kilogs. N	1,182 50	780 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	657 50	450 00
	30 kilogs. and more .. ,, ,,	482 50	330 00
	Manufactured with unbleached threads, glazed or mercerised:		
	25 kilogs and less ....Per 100 kilogs. N	1,182 50	780 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	657 50	450 00
	30 kilogs. and more .. ,, ,,	482 50	330 00
	Manufactured with bleached threads, glazed or mercerised:		
	25 kilogs. and less....Per 100 kilogs. N	1,377 50	880 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	762 50	506 00
	30 kilogs. and more .. ,, ,,	557 50	370 00
	Manufactured with dyed threads, glazed or mercerised:		
	25 kilogs. and less....Per 100 kilogs. N	1,227 50	810 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	702 50	480 00
	30 kilogs. and more .. ,, ,,	527 50	360 00
420*bis*.	Lace, hand-made:		
	Unbleached (1):		
	25 kilogs. and less....Per 100 kilogs. N	1,137 50	875 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	612 50	490 00
	30 kilogs. and more .. ,, ,,	437 50	350 00
	Bleached (1):		
	25 kilogs. and less.... ,, ,,	1,178 75	1,050 00
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	796 25	588 00
	30 kilogs. and more .. ,, ,,	568 75	420 00
	Dyed (1):		
	25 kilogs. and less .... ,, ,,	1,182 50	927 50
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	657 50	542 50
	30 kilogs. and more .. ,, ,,	482 50	402 50
	Manufactured with bleached theads (1):		
	25 kilogs. and less....Per 100 kilogs. N	2,331 87	1,487 50
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	1,255 62	833 00
	30 kilogs. and more .. ,, ,,	896 87	595 00
	Manufactured with dyed threads (1):		
	25 kilogs. and less....Per 100 kilogs. N	2,035 62	1,342 50
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	1,116 87	765 00
	30 kilogs. and more .. ,, ,,	810 62	555 00
	Manufactured with unbleached threads, glazed or mercerised:		
	25 kilogs. and less....Per 100 kilogs. N	2,035 62	1,342 50
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	1,116 87	765 00
	30 kilogs. and more .. ,, ,,	810 62	555 00
	Manufactured with bleached threads, glazed or mercerised:		
	25 kilogs. and less....Per 100 kilogs. N	2,376 87	1,517 50
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	1,300 62	863 00
	30 kilogs. and more .. ,, ,,	941 87	625 00
	Manufactured with dyed threads, glazed or mercerised:		
	25 kilogs. and less....Per 100 kilogs. N	2,080 62	1,372 50
	More than 25 and less than 30 kilogs... Per 100 kilogs. N	1,161 87	795 00
	30 kilogs. and more .. ,, ,,	855 62	585 00
420*ter*.	Trimmings:		
	Unbleached (2) ..... ,, ,,	300 00	250 00
	Bleached (2)..... ,, ,,	390 00	300 00
	Dyed (2) ..... ,, ,,	345 00	280 00
	Manufactured with threads:		
	Bleached (2) ..... ,, ,,	615 00	425 00
	Dyed (2) ..... ,, ,,	570 00	405 00
	Unbleached, glazed or mercerised .. Per 100 kilogs. N	570 00	405 00
	Bleached, glazed or mercerised ,, ,,	660 00	455 00
	Dyed, glazed or mercerised .. ,, ,,	615 00	435 00
421.	Ribbons and tapes:		
	Fancy or sized	Dutiable as trimmings of cotton, according to kind	
	Other, weighing per 100 square mètres:		
	Unbleached (1):		
	13 kilogs. and more Per 100 kilogs. N	160 00	125 00
	Less than 13 kilogs.. ,, ,,	480 00	372 00
	Bleached (1):		
	13 kilogs. and more ,, ,,	208 00	150 00
	Less than 13 kilogs.. ,, ,,	624 00	446 40
	Dyed (1):		
	13 kilogs. and more ,, ,,	205 00	155 00
	Less than 13 kilogs. ,, ,,	525 00	402 00

(1) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406*b*.

(2) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406*b*.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff. Fr. c.	Minimum Tariff. Fr. c.
	Manufactured with bleached threads (1) (2) (3) (4):		
	13 kilogs. and more Per 100 kilogs. N	328 60	212 50
	Less than 13 kilogs. ,, ,,	984 00	632 40
	Manufactured with dyed threads(1)(2)(3)(4):		
	13 kilogs. and more..Per 100 kilogs. N	325 00	217 50
	Less than 13 kilogs.. ,, ,,	885 00	588 00
	Manufactured with unbleached threads, glazed or mercerised (3) (4):		
	13 kilogs. and more..Per 100 kilogs. N	325 00	217 50
	Less than 13 kilogs.. ,, ,,	885 00	588 00
	Manufactured with bleached threads, glazed or mercerised (3) (4):		
	13 kilogs. and more..Per 100 kilogs.N	373 00	242 50
	Less than 13 kilogs.. ,, ,,	1,029 00	662 40
	Manufactured with dyed threads, glazed or mercerised (3) (4):		
	13 kilogs. and more. Per 100 kilogs. N	370 00	247 50
	Less than 13 kilogs.. ,, ,,	930 00	618 00
421*b*.	Ribbons inked or impregnated with a colour for typewriting and calculatiog machines and checking and duplicating apparatus.....Per 100 kilogs.	900 00	600 00
422.	Tulles, properly so-called:		
	Plain, containing in length or width in a space of 1 centimetre (5):		
	Unbleached: (1)		
	Less than 7 meshes (large bobbins) .. Per 100 kilogs. N	650 00	500 00
	7 meshes and more (small bobbins).. Per 100 kilogs. N	900 00	680 00
	Bleached: (1)		
	Less than 7 meshes (large bobbins) .. Per 100 kilogs. N	845 00	600 00
	7 meshes and more (small bobbins).. Per 100 kilogs. N	1,170 00	816 00
	Dyed: (1)		
	Less than 7 meshes (large bobbins) .. Per 100 kilogs. N	695 00	530 00
	7 meshes and more (small bobbins).. Per 100 kilogs. N	945 00	710 00
	Manufactured with bleached threads: (1)		
	Less than 7 meshes (large bobbins) .. Per 100 kilogs. N	1.332 50	850 00
	7 meshes and more (small bobbins).. Per 100 kilogs. N	1,845 00	1,156 00
	Manufactured with dyed threads: (1)		
	Less than 7 meshes (large bobbins) .. Per 100 kilogs. N	1,182 50	780 00
	7 meshes and more (small bobbins).. Per 100 kilogs. N	1,620 00	1,050 00
	Manufactured with unbleached threads, glazed or mercerised:		
	Less than 7 meshes (large bobbins) .. Per 100 kilogs. N	1,182 50	780 00
	7 meshes and more (small bobbins).. Per 100 kilogs. N	1,620 00	1,050 00
	Manufactured with bleached threads, glazed or mercerised:		
	Less than 7 meshes (large bobbins) .. Per 100 kilogs. N	1,377 50	880 00
	7 meshes and more (small bobbins) .. Per 100 kilogs. N	1,890 00	1,186 00
	Manufactured with dyed threads, glazed or mercerised:		
	Less than 7 meshes (large bobbins) .. Per 100 kilogs. N	1,227 50	810 00
	7 meshes and more (small bobbins) .. Per 100 kilogs. N	1,665 00	1,080 00
	Embroidered, other than curtains	Dutiable as embroideries on tulle (No. 459*bis*).	
423.	*Plumetis* and fancy gauzes Per 100 kilogs. N	800 00	620 00
424.	Curtains of muslin, embroidered:		
	Not bordered (*encadrés*), weighing per 100 square mètres:		
	Unbleached: (1)		
	Less than 10 kilogs..Per 100 kilogs. N	325 00	250 00
	10 kilogs. and more.. ,, ,,	650 00	500 00
	Bleached: (1)		
	Less than 10 kilogs.. ,, ,,	422 50	300 00
	10 kilogs. and more.. ,, ,,	845 00	600 00
	Dyed: (1)		
	Less than 10 kilogs.. ,, ,,	370 00	280 00
	10 kilogs. and more.. ,, ,,	695 00	530 00
	Manufactured with bleached threads: (1)		
	Less than 10 kilogs..Per 100 kilogs. N	666 25	425 00
	10 kilogs. and more.. ,, ,,	1,332 50	850 00

(1) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406*b*,

(2) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406*b*.

(3) Tissues with stripes at a distance of less than a mètre from one another are included in this category.

(4) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(5) The meshes are counted either in the length or width, accordingly to whether the thread-counter indicates a regular line of meshes or not.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Manufactured with dyed threads: (1)		
	Less than 10 kilogs..Per 100 kilogs. N	613 75	405 00
	10 kilogs. and more.. ,, ,,	1,182 50	780 00
	Manufactured with unbleached threads, glazed or mercerised:		
	Less than 10 kilogs..Per 100 kilogs. N	613 75	405 00
	10 kilogs. and more.. ,, ,,	1,182 50	780 00
	Manufactured with bleached threads, glazed or mercerised:		
	Less than 10 kilogs..Per 100 kilogs. N	711 25	455 00
	10 kilogs. and more.. ,, ,,	1,377 50	880 00
	Manufactured with dyed threads, glazed or mercerised:		
	Less than 10 kilogs..Per 100 kilogs. N	658 75	435 00
	10 kilogs. and more.. ,, ,,	1,227 50	810 00
	Bordered (*encadrés*), cut or in the piece, whatever be the weight to the 100 sq. mètres:		
	Unbleached (1) .....Per 100 kilogs. N	650 00	500 00
	Bleached (1) ..... ,, ,,	845 00	600 00
	Dyed (1) ..... ,, ,,	695 00	530 00
	Manufactured with threads:		
	Bleached (1) ..... ,, ,,	1,332 50	850 00
	Dyed (1) ..... ,, ,,	1,182 50	780 00
	Unbleached, glazed or mercerised .... ,, ,,	1,182 50	780 00
	Bleached, glazed or mercerised ..... ,, ,,	1,377 50	880 00
	Dyed, glazed or mercerised ..... ,, ,,	1,227 50	810 00
425.	Curtains of tulle application, of grenadine, of embroidered tulle:		
	Unbleached (1) .....Per 100 kilogs. N	1,000 00	800 00
	Bleached (1) ..... ,, ,,	1,300 00	960 00
	Dyed (1) ..... ,, ,,	1,045 00	830 00
	Manufactured with threads:		
	Bleached (1)..... ,, ,,	2,050 00	1,360 00
	Dyed (1) ..... ,, ,,	1,795 00	1,230 00
	Unbleached, glazed or mercerised .... ,, ,,	1,795 00	1,230 00
	Bleached, glazed or mercerized ..... ,, ,,	2,095 00	1,390 00
	Dyed, glazed or mercerised ..... ,, ,,	1,840 00	1,260 00
425*b*.	Curtains, embroidered on tulle of 7 meshes or more per centimetre, called lace curtains, embroidered with two cotton threads, of which one is finer than the other:		
	Unbleached (1).....Per 100 kilogs. N	1,500 00	1,000 00
	Bleached (1)..... ,, ,,	1,950 00	1,200 00
	Dyed (1) ..... ,, ,,	1,545 00	1,030 00
	Manufactured with threads:		
	Bleached(1)..... ,, ,,	3,075 00	1,700 00
	Dyed (1) ..... ,, ,,	2,670 00	1,530 00
	Unbleached, glazed or mercerised ..... ,, ,,	2,670 00	1,530 00
	Bleached, glazed or mercerised ..... ,, ,,	3,120 00	1,730 00
	Dyed, glazed or mercerised ..... ,, ,,	2,715 00	1,560 00
426.	Muslins, figured or embroidered with crochet, for furniture or clothing:		
	Unbleached (1) .....Per 100 kilogs. N	400 00	320 00
	Bleached (1)..... ,, ,,	520 00	384 00
	Dyed (1) ..... ,, ,,	445 00	350 00
	Manufactured with threads:		
	Bleached (1) ..... ,, ,,	820 00	544 00
	Dyed (1) ..... ,, ,,	745 00	510 00
	Unbleached, glazed or mercerised.... ,, ,,	715 00	510 00
	Bleached, glazed or mercerised ..... ,, ,,	865 00	574 00
	Dyed, glazed or mercerised ..... ,, ,,	790 00	540 00
427.	Cotton tissues, pure, bleached, dyed, printed, mercerised, stamped (*gaufrés*), not separately dutiable in these states (with the exception of plumetis and figured gauzes No. 423)...	Dutiable as unbleached tissues according to kind, with addition of the surtaxes provided for in Nos. 405, 406, 406*b* & 407	
	Cotton tissues, pure, manufactured with threads, bleached, dyed, glazed or mercerised (with the exception of plumetis and figured gauzes No. 423)	Dutiable as tissues unbleached according to kind with the addition of the surtaxes provided for in No. 411	
428.	Wicks for lamps, and plaited wicks for candles .....Per 100 kilogs. N	95 00	75 00
428*b*.	Incandescent mantles impregnated with certain metal salts (thorium, cerium, &c.), calcined or not, collodionated or not (2) .. Per 1,000	60 00	40 00

(1) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406*b*.

(2) Incandescent mantles of cotton, linen, or ramie tissue are dutiable under No. 428*b*.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
429.	Heddles of twisted thread for weaving, glazed or not .....Per 100 kilogs. N	225 00	150 00
430.	Oil-cloths:		
	For packing ..... ,, ,,	20 00	15 00
431.	For other uses (3)..... ,, ,,	60 00	40 00
432.	Tissues of cotton mixed with other materials, cotton predominating in weight:		
	Plush of silk, mixed with cotton: (4)		
	Black, for men's silk hats ..... Per 100 kilogs. N	450 00	300 00
	Other..... ,, ,,	750 00	500 00
433.	Stuffs:		
	Of silk, floss silk and cotton. ,, ,,	490 00	372 00
	Other ..... ,, ,,	160 00	124 00
434.	Ribbons and tapes mixed:		
	With silk ..... ,, ,,	490 00	372 00
	With materials other than silk	Duties on ribbons and tapes of cotton, pure	
435.	Trimmings, mixed:		
	With silk .....Per 100 kilogs. N	490 00	372 00
	Otherwise mixed	Duties on trimmings of pure cotton	
436.	Other.....	Duties on tissues of pure cotton, according to kind	
437.	Fishing nets of cotton, linen, hemp, jute, and other vegetable fibres	Duties on threads of which composed plus 8%	5%
438.	Tissues of pure wool:		
	Cloths, casimirs, and other fulled tissues, and short-napped tissues not fulled:		
	Stuffs for furniture, weighing more than 400 grammes to the square mètre Per 100 kilogs. N	124 00	100 00
439.	Moire ..... ,, ,,	75 00	50 00
440.	Tissues for clothing, drapery, &c:		
	Muslin delaine, printed ..Per 100 kilogs. N	225 00	155 00
441.	Weighing per square mètre, lists included, 250 grammes or less ..... Per 100 kilogs. N	210 00	140 00
441*b*.	From 251 to 400 grammes inclusive ..... Per 100 kilogs. N	270 00	220 00
	From 401 to 550 grammes, inclusive ..... Per 100 kilogs. N	230 00	180 00
	From 551 to 700 grammes, inclusive..... Per 100 kilogs. N	190 00	140 00
	Above 700 grammes ..... ,,	140 00	110 00
441*c*.	Tissues of pure wool, cloth style (*drapés*) plain, dyed in the piece called "amazone," combed and carded, or wholly carded, weighing per square mètre, selvage included: ‡		
	400 grammes at most ..Per 100 kilogs. N	345 00	230 00
	401 grammes or more.....	Dutiable as articles in No. 440 to 441*b*, according to class	
442.†	(1) Carpets of any origin, knotted or twisted pile, and imitation thereof:		
	Of 200 rows (*rangées*) and less..... Per square mètre	10 00	6 50
	Of 201 to 350 rows (*rangées*) ,,	12 00	8 00
	Above 350 rows (*rangées*) ,,	18 00	12 00
	Carpets from the Jacquard looms, chenille and velveted carpets ....Per 100 kilogs. N	120 00	80 00
	Plain or printed:		
	Chenille (*boucle*)..... ,, ,,	68 00	45 00
	Velveted ..... ,, ,,	83 00	55 00
	All other ..... ,, ,,	120 00	80 00
443.	Hosiery:		
	Gloves ..... ,, ,,	900 00	600 00
	Other articles of all sorts:		
	Tissues in the piece, weighing to the square mètre:		
	Less than 100 grammes ..... Per 100 kilogs. N	435 00	290 00
	100 to 150 grammes ,, ,,	390 00	260 00
	151 to 250 grammes ,, ,,	345 00	230 00
	251 to 400 grammes ,, ,,	300 00	200 00
	401 to 550 grammes ,, ,,	255 00	170 00
	551 to 700 grammes ,, ,,	210 00	140 00
	Above 700 grammes ,, ,,	165 00	110 00

(3) *Waterproof Cotton Canvas.*—Thick cotton canvas, made waterproof by a preparation of the pegamoid kind, but containing no celluloid, and the varnished side of which is grained or shagreened, like the leather technically known as "pantasole," is dutiable under this head.

(4) As plushes are to be dutiable, those tissues the nap (*poil*) on which, when detached and stretched out, measures more than 3½ mm.; and as velvets, those in which the nap does not exceed 3½ mm. in length.

‡ Tissues simply fulled, of which the nap is not finally laid in one direction, satins or *armures*, are not included in this category.

† The surface is measured on the body of the carpet, including the ends, selvage and fringes. An allowance of 2 % will be made in the composition of the rows (*rangées*).

(1) The unit for calculating the number of rows (*rangées*) is a mètre in depth in the direction of the warp; the measurement is made over 10 cm., fractions of a row not being considered; the result multiplied by 10 is taken to be number of rows by the mètre; in the cases of carpets where the texture is not uniformly compact, the rows are counted under the above conditions, once on the most compact portion and once on the least compact, the mean of the two determining the classification of the carpet.

A fraction of a quotient is disregarded.

XXV.—TISSUES—continued.

Tariff No.		DUTIES (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	All other articles, including clothing and parts thereof, whether made up or not .... Per 100 kilogs. N	450 00	300 00
	All articles other than gloves of knitted material, embroidered by hand or machine, or ornamented with lace or trimmings.... Per 100 kilogs. N	900 00	600 00
	Note.—In the minimum tariff articles of hosiery, trimmed with crochet, lace, ribbon, tape, galloons and other ornaments, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories, increasing by less than 15per cent. the price of the article.		
444.	Trimmings, ribbons and tapes of pure wool.. Per 100 kilogs. N	300 00	200 00
	Mixed with silk or floss silk, the wool predominating in weight .....Per 100 kilogs. N	450 00	300 00
445.	Fez or red caps (*bonnets rouges*) .....Each	0 50	0 35
446.	Hangings (*tapisseries*).....Per 100 kilogs. N	620 00	500 00
447.	Shawls, broché or figured, other than Indian Cashmeres, and knitted shawls ..... Per 100 kilogs. N	397 00	320 00
448.	Lace	As lace and guipure of cotton	
449.	Guipure	As lace and guipure of cotton	
450.	Bolting cloth, seamless ....Per 100 kilogs. N	198 00	160 00
451.	Blankets ..... ,, ,,	87 00	55 00
452.	List slippers and fur-lined shoes (called Strasbourg shoes) ..... Per 100 kilogs. N	100 00	87 00
453.	Cloth list	Free	Free
533*b*.	Velvets for furniture* ....Per 100 kilogs. N	300 00	223 00
453*c*.	Tissues of wool mixed:		
	Lasting (*serge de Barry*) of wool warp and cotton woof.....Per 100 kilogs. N	225 00	150 00
454.	Cloths, casimirs and other fulled tissues, warp of cotton and short-napped tissues not fulled, with warp of cotton, the wool predominating in weight in both cases, weighing to the square mètre:		
	200 grammes or less ....Per 100 kilogs. N	225 00	150 00
	201 to 300 grammes inclusive ..... Per 100 kilogs. N	188 00	125 00
	301 to 400 grammes inclusive..... Per 100 kilogs. N	150 00	100 00
	401 to 550 grammes inclusive ..... Per 100 kilogs. N	112 00	75 00
	551 to 700 grammes inclusive ..... Per 100 kilogs. N	90 00	60 00
	Above 700 grammes .... ,,	68 00	45 00
454*b*.	Tissues containing in warp or woof more than 10 per cent. of silk, or floss silk, wool predominating in weight..Per 100 kilogs. N	360 00	240 00
	Tissues the warp of which is entirely of silk or floss waste, but in which the wool predominates in weight....Per 100 kilogs. N	450 00	300 00
	Carpets of wool mixed with other materials in any proportion	Dutiable as carpets of pure wool	
	Hosiery, the wool predominating in weight ..	Dutiable as hosiery of pure wool	
	Other kinds, the wool predominating in weight	Dutiable as tissues of pure wool according to kind	
455.	Tissues of alpaca, llama, vicuña, yak, or camel's hair:		
	Pure .....Per 100 kilogs. N	210 00	140 00
	Mixed:		
	With wool, in whatever proportion.....	Duties as on tissues of pure wool, according to kind	
	With other filaments, the alpaca, llama, yak or camel's hair predominating in weight	do.	
456.	Tissues of goat's hair, pure or mixed:		
	Manufactured out of Europe, the goat's hair predominating in weight:		
	Manufactured by hand:		
	Cashmere shawls, long .....Each	30 00	30 00
	,, ,, square..... ,,	20 00	20 00
	Scarfs, braiding, borders, fringes.... Per 100 kilogs. N	1,000 00	1,000 00
	Plain tissues..... ,, ,,	1,000 00	1,000 00
	Manufactured by machinery:		
	Shawls, plain, embroidered or broché Per 100 kilogs. N	1,000 00	1,000 00
	Plain tissues..... ,, ,,	1,000 00	1,000 00
	Manufactured in Europe.....	Duties on tissues of wool according to class	
456*b*.	Tissues of Angora goat's hair, pure or mixed, warp, and (or) woof of cotton:		
	Astrachan and plushes, seal skin, "karakul," and similar articles .... Per 100 kilogs. N	230 00	180 00

* Utrecht velvets of hair of the Angora goat, or of wool, pure or mixed, the hair or wool predominating in weight, with or without admixture of silk in a proportion not exceeding 10 per cent. are included under this head.

Tariff No.		(Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
457.	Other tissues of hair, pure or mixed with other filaments, the hair predominating in weight .....Per 100 kilogs. N	37 00	30 00
457*b*.	Transmission belts of camel's hair, with or without an oily coating ..Per 100 kilogs. N	50 00	30 00
457*c*.	Fulled tissues for carpets and furniture, of other hair, pure or mixed, the hair predominating in weight, weighing 300 grammes or more per sq. mètre:		
	Unbleached, dyed or printed..... Per 100 kilogs. N	68 00	45 00
	Jacquard, dyed or clouded (*chinés*)..... Per 100 kilogs. N	90 00	60 00
458.	Tissues of horse hair (*crin*), pure or mixed, the horse hair predominating in weight:		
	Plaits (*tresses*) ..... .Per 100 kilogs. N	200 00	160 00
	Trimmings and other .. ,, ,,	400 00	300 00
459.	Tissues of silk, floss silk and tissues of all kinds of artificial silk:		
	Foulards, crêpes, tulle, trimmings and all other tissues of pure silk:		
	Of Italian origin....Per 100 kilogs. N	600 00	
	Other..... ,, ,,	1,500 00	
	The produce of countries in the Far East, unbleached, colored and black.....Per 100 kilogs. N		900 00*
	Of any other origin:		
	1. Crêpe, tulle and trimmings ..... Per 100 kilogs. N		400 00
	2. Velvets and plush .. ,, ,,		600 00
	3. Muslins, grenadines, veils and the like, plain, figured or broché .... Per 100 kilogs. N		600 00
	4. Gauze and bunting (*étamine*), plain or figured.....Per 100 kilogs. N		400 00
	5. Plain gauze, special for bolting mills, including bolting cloth (*garniture*) .....Per 100 kilogs. N		400 00
	6. Close woven tissues, foulards, and all other tissues not mentioned under 1, 2, 3, 4 or 5 above:		
	Unbleached ....Per 100 kilogs. N		500 00
	Coloured, other than black .... Per 100 kilogs. N		325 00
	Black ..... ,, N		250 00
	Pongees, *corah* and *tussah* or *tussor*, woven in cloth, twill or serge style, of extra European manufacture: †		
	Habutae or similar:		
	Unbleached.....Per 100 kilogs. N	600 00	375 00
	Boiled but not bleached §, dyed, sized or printed .....Per 100 kilogs. N	900 00	600 00
	Shantungs, honan, assan and others, unbleached or simply boiled but not bleached, dyed, sized nor printed.....Per 100 kilogs. N	600 00	375 00
	†† Tissues of all kinds of artificial silk:		
	Pure.....Per 100 kilogs. N	1,350 00	900 00
	Mixed	Same duty as on the most highly taxed component part	
	Lace of silk or of waste silk	Pay duty as cotton lace	
	Tissues and trimmings of floss silk, pure or mixed with silk	Dutiable as foulards, crêpes, tulles, trimmings and all other tissues of pure silk	
	Tissues of waste floss silk, for furniture, weighing more than 250 grammes to the square mètre .....Per 100 kilogs. N	200 00	150 00
	Tissues of silk, or floss silk, mixed with other textile materials, the silk or floss silk predominating in weight:		
	Velvet and plush:		
	Weighing more than 300 grammes per square mètre ..Per 100 kilogs. N	600 00	300 00
	Weighing less than 300 grammes per square mètre .....Per 100 kilogs. N	1,000 00	500 00
	Trimmings ..... ,, ,,	600 00	400 00
	Other ..... ,, ,,	600 00	300 00
	Hosiery of silk or floss silk:		
	Gloves ..... ,, ,,	1,500 00	1,200 00
	Other articles of every sort:		
	Tissues in the piece weighing to the square mètre:		
	Less than 75 grammes..Per 100 kilogs. N	750 00	600 00
	75 grammes and above ..... Per 100 kilogs. N	500 00	400 00
	All other articles, including clothing and parts thereof, whether made up or not .... Per 100 kilogs. N	600 00	400 00

* The countries in the Far East entitled to the Minimum Tariff are China and Japan.

† Pongee, *corah*, *tussah* or *tussor* silk tissues in the style of cloth, smooth or twilled (*sergé ou croisé*), unbleached or simply boiled, for sale in France for re-exportation within a year are temporarily admitted free. When sold for use in France, they are chargeable at once with the ordinary tax, plus the legal interest from the date of importation.

§ Tissues bleached are considered those in which the bleaching is obtained otherwise than by simple scouring.

†† Not including the internal tax on alcohol employed in the manufacture of artificial silk with base of nitro-cellulose.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	All articles other than gloves, of hosiery, embroidered by hand or machine, or ornamental in any way with lace or passementerie‡ ..... Per 100 kilogs N	1,000 00	800 00
	Tissues and trimmings of silk or waste silk, with gold or silver:		
	Fine ..... Per 100 kilogs. N	1,500 00	1,200 00
	Half-fine or imitation .. ,, ,,	435 00	350 00
	Ribbons of silk or waste silk, pure or mixed with other textiles, most silk or waste silk:		
	Velvet ..... Per 100 kilogs. N	620 00	500 00
	Other than velvet ..... ,, ,,	600 00	400 00
Ex459.	Habutae and similar tissues, boiled but neither bleached, dyed, sized nor printed Per 100 kilogs. N	—	600 00
	Note.—Bleached tissues are those the bleaching of which has been obtained otherwise than by simply boiling them.		
	Handkerchiefs of habutae pay the duties of No. 460 of the minimum tariff (Convention with Japan).		
	Embroideries and clothing:		
459b.	I. Embroideries on cotton tissues when the tissue weighs per 100 sq. mètres, irrespective of the number of threads:		
	9 kilogs. or more	Duty on the tissue, plus 1,600 frs. per 100 kilogs.	—
	From 7 kilogs. inclusive to 9 kilogs. exclusive	Duty on the tissue, plus 1,800 frs. per 100 kilogs.	—
	From 5 kilogs. inclusive to 7 kilogs. exclusive	Duty on the tissue, plus 2,000 frs. per 100 kilogs.	—
	Less than 5 kilogs	Duties on the tissue, plus 2,400 frs. per 100 kilos.	—
	1. On cotton tissues:		
	(a) Machine-made embroideries in cotton thread on plain cotton tissues (with warp and weft) in bands or stripes presenting regular alternations of embroidered and unembroidered tissue, in which the unembroidered tissue has a width equal to or greater than that of the embroidered tissue, and machine-made embroideries in cotton thread on plain cotton tissue (with warp and weft) called "*colants*," in which the unembroidered part of the tissue is distinctly wider than the embroidered part†	—	Duty on the tissue reduced by 30%, plus 600 frs. per 100 kilos.
	(b) Others	—	Duty on the tissue plus 800 frs. per 100 kilos.
	2. Embroideries on tulle, even with effects obtained by chemical means or by cutting out or with application of some other tissue visible	Duty on the tulle, plus 2,400 frs. per 100 kilos.	Duty on the tulle, plus 900 frs. per 100 kilos.
	3. "Chemical" or *aérienne* embroideries and embroideries with the foundation cut away (1), without tissue, or with tissue partially visible	Duty on the tulle, plus 3,000 frs. per 100 kilos.	Duty on the tulle, plus 1,050 frs. per 100 kilos.
	4. Chemical or *aérienne* embroideries and embroideries with the foundation cut away, with tulle partially visible	Duty on the tulle, plus per 100 kilos. 4,000 frs.	1.200 frs.

‡ Articles of hosiery trimmed with crochet, lace, ribbon, tape, galloons and other ornaments, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 15% the price of the article.

† The breadth or depth of the embroidered surface of articles finished with scallops or festoons is measured from the point of the scallops to the points of embroidery forming the opposite extremity of the embroidered band.

(1) Under the General Tariff, embroideries with the foundation not wholly cut away are treated as embroideries without foundation.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	5. All other embroideries	Duty on the tissue, plus per 100 kilos. 2,400 frs.	800 frs
460.	Clothing, underclothing, &c., and other accessory articles for clothing, of tissues wholly or in part made up	Duty of the most highly taxed tissue, plus per kilo N. 1 fr. but this increase must not be less per dozen articles than 50 c.	50 c. 40 c.
460b.	Cravats and neckties of all kinds of tissues and of any shape, wholly or in part made up	Duty of the most highly taxed tissue, plus per kilo N. 4 frs. 50 c. but this increase must not be less per dozen articles than 1 fr. 50 c.	3 frs. 1 fr.
460c.	(2) Collars and cuffs, fronts and shirt fronts..	Duty of the most highly taxed tissue, plus per kilo N. 1 fr. 50c. but this increase must not be less per dozen articles than 1 fr.	1 fr. 75 c.
460d.	Sacks made of hemp, linen, cotton or other tissues other than jute: (3)		
	Imported empty	Duty on the tissues whichcomposed, plus 10%	10%
	Imported full	Half the duty on empty sacks	
460e.	Flags, of tissue, made up	Duty of the most highly taxed tissue, plus 10%	10%
460f.	Other made-up articles	Duty of the most highly taxed tissue, plus 10%	10%

XXVI.—PAPER AND ARTICLES MADE OF PAPER.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
461.	Paper of all kinds:		
	Other than so-called fancy paper:		
	Machine made, weighing more than 30 grammes per square metre ..... Per 100 kilos. N	15 00 (4)	10 00*
	Weighing 30 grammes or less per sq. metre ..... Per 100 kilos. N	23 00	15 00
	Cigarette paper:		
	On reels of 35 millimetres in width or less ..... Per 100 kilos. N	30 00	20 00
	In booklets ..... ,, ,,	37 00	25 00
	Form or hand made, imported in sheets, with the four edges untrimmed; composed of several sheets, white or colored in the mass; gummed, goffered in the paste in the course of manufacture .... Per 100 kilos. N	23 00	15 00
	Sulphurised or semi-sulphurised ..... Per 100 kilos. N	30 00 (5)	20 00
	So-called fancy paper:		
	Couched in white or color, marbled, printed (*indienne*), goffered, enamelled, stamped, stearined, paraffined, cut, prepared with oil or essences, prepared for decalcomanias, couched, colored or marbled by machine (Diana or similar process) ..... Per 100 kilos. N	45 00 (6)	30 00
	Covered wholly or partly with metal of any sort either in sheets or powder, ... Per 100 kilos. N	90 00§	60 00
	Colored and cut up into bands for étagères Per 100 kilos. N	60 00	45 00
461b.	Wall (tapestry) paper (other than Lincrusta Walton and the like), and borders of tapestry wall paper:		
	Velveted, metallised, stamped, varnished; imitation leather ..... Per 100 kilos. N	38 00	25 00
	Others ..... ,, ,,	26 00	17 00
461c.	Copying paper, grease transfer paper for writing, and so-called carbon paper for the stylus or for type-writing.. Per 100 kilos. N	90 00	60 00
461d.	Albumenised photographic paper, not sensitised (arrowroot treated with salt) ..... Per 100 kilos. N	150 00	100 00
	Sensitised paper, or films treated with salts of silver or platinum, in leaves or rolls .... Per 100 kilos. N	300 00	200 00

(2) These articles when made of paper or cardboard covered on one side with linen or glazed calico are dutiable under No. 464c (ornamented cardboard goods); if covered on both sides they are dutiable under No. 408 (glazed calico stamped).

(3) See Note to No. 398b.

(4) The origin of the United States of America 13 frs.; (5) 25 frs.; (6) 36 frs.

* Per 100 kilogs. *gross*.

§ The origin of the United States of America, 72 frs.

XXVI.—PAPER AND ARTICLES MADE OF PAPER—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Carbon paper (*au charbon*)....Per 100 kilos. N	75 00	50 00
	Paper sensitised with salts of iron (ferro-prussiate, ferro-cyanate, gallate of iron) .. Per 100 kilogs. N	45 00	30 00
462.	Cardboard:		
	In sheets or plates weighing 350 grammes or more to the square mètre:		
	Rough .....Per 100 kilos N	15 00	10 00*
	So-called fancy or vulcanised ,, ,,	24 00	16 00
462*b*.	Moulded, *armé* or not (papier mâché), statuary pasteboard (*carton-pierre*), in ornaments for decorative purposes..... Per 100 kilos. N	14 00	9 00*
463.	Cut, grooved or shaped:		
	Rough ..... ,, ,,	24 00	16 00
	So-called fancy, with reliefs ,, ,,	33 00	22 00
464.	Pieced together in boxes, whether covered over in white or colored paper or not .... Per 100 kilos. N	45 00	36 00
464*b*.	Tubes, conical or cylindrical, so-called "busettes," to be used in spinning or weaving.....Per 100 kilos. N	25 00	20 00
464*c*.	Boards (*cartonnages*) decorated with paintings, reliefs, stuffs, wood, plaited straw or common metal† .....Per 100 kilos. N	105 00	70 00
464*e*.	Lincrusta and the like .... ,, ,,	105 00	70 00
465.	Articles of cardboard or cellulose:		
	Moulded, compressed or hardened with or without reliefs, bobbins and tubes in hardened cardboard for weavers and spinners .....Per 100 kilos. N	24 00	16 00
465*b*.	Lacquered or covered with a uniform varnish Per 100 kilogs. N	60 00	50 00
465*c*.	Decorated with paintings or incrustations, including hangings for decorating walls known as "Lincrusta"..Per 100 kilogs. N	240 00	200 00
	American cardboard of vegetable fibre compressed and united in sheets, the sheets weighing at the least 350 grammes per square mètre, is dutiable as "cardboard, unworked, in sheets," No. 462.		
466.	Books in the French language	Free	Free
466*b*.	Books in foreign or in dead languages.....	Free	Free
467.	Albums, simply put in boards, for pictures, collections or drawings, whether black or colored .....Per 100 kilos. N	120 00	80 00
468.	Newspapers and periodicals	Free	Free
469.	Engravings, facsimiles of engravings, photogravures, photocollographs and the like, prints, lithographs, chromos, decalcomania pictures on paper in sheets, labels and designs of all kinds, calendars, commercial advertisements and interiors of albums for photographs, collections and picture post-cards:		
	Of one color other than the metal, applied with the hand or otherwise, on paper, pasteboard or cardboard:		
	Weighing 350 grammes or less per square mètre, not glazed....Per 100 kilos. N	120 00	80 00
	Glazed .....Per 100 kilogs. ,,	180 00	120 00
	Weighing 351 to 700 grammes per square mètre, not glazed ....Per 100 kilos. N	75 00	50 00
	Glazed..... ,, ,,	105 00	70 00
	Weighing more than 700 grammes per square mètre, not glazed Per 100 kilos. N	30 00	20 00
	Glazed..... ,, ,,	38 00	25 00
	In two or more colors or in metal, applied with the hand or otherwise, on paper, pasteboard or cardboard:		
	Weighing 350 grammes or less per square mètre, not glazed ..Per 100 kilogs. N	300 00	200 00
	Glazed ..... ,, ,,	337 50	225 00
	Weighing 351 to 700 grammes per square mètre, not glazed..Per 100 kilogs. N	180 00	120 00
	Glazed ..... ,, ,,	210 00	140 00
	Weighing more than 700 grammes per square mètre, not glazed..... Per 100 kilogs. N	90 00	60 00
	Glazed ..... ,, ,,	112 50	75 00
469*b*.	Photographs of an artistic or documentary character, without advertisements of any sort‡	Free	Free
	Others dutiable under No. 469 according to kind.		
469*c*.	Photogravures and the like, in sheets or cut into cards, menus &c. are dutiable under No. 469 according to kind.		
469*d*.	Rolls or bands for cinematographs:		
	With impressions .....Per 100 kilos. N	165 00	110 00
	Sensitised..... ,, ,,	300 00	200 00
470.	Printed matter of all kinds, other than those mentioned above, and whether in black or in colors, not illustrated..Per 100 kilogs. N	60 00	40 00
	With illustrations§ ..... ,, ,,	75 00	50 00

* Per 100 kilogs. *gross*.

† Boards ornamented with precious metals pay duty separately for the ornaments as jewellery.

‡ The title of the subject and the name of the artist, museum, collection, or of the publisher shall not be deemed an advertisement.

§ Prints of which the illustrations are in more than one color or in metal and which are not merely accessory to the text are dutiable under No. 469.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
471.	Maps and charts§§	Free	Free
472.	Music engraved and printed	Free	Free
	(Infringements of Copyright are prohibited.)		
473.	Copyright publications.....	Prohibited	Prohibited
474.	Playing cards	Prohibited	Prohibited
	(Children's playing cards come under the head of toys.)		
475.	Tubes and pipes of bituminous paper ..... Per 100 kilogs. G	1 25	1 00
	Patterns of paper for glass windows, which have no marketable value, are admitted free of duty.		

XXVII.—HIDES, SKINS AND PELTRIES, PREPARED.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
476.	Skins and hides prepared:		
	By vegetable tanning or tawed:		
	Merely tanned or tawed:		
	Of goat, kid, sheep, or lambs ..... Per 100 kilogs. N	15 00	10 00†
	Other, neither split nor smoothed (*égalisées*):		
	Whole .....Per 100 kilogs. N	50 00	25 00
	Backs and butts (*croupons*) ,, ,,	60 00	32 00
	Waste and "*croûtes*".. ,, ,,	40 00	18 00
	Split or smoothed:		
	Whole..... ,, ,,	60 00	28 00
	Backs and butts (*croupons*) ,, ,,	70 00	35 00
	Waste and "*croûtes*" ,, ,,	50 00	21 00
	Curried:		
	(*a*) Of calf, waxed or prepared for waxing, but not otherwise prepared by hand, as mentioned in next paragraph..... Per 100 kilos. N	75 00	50 00
	(*b*) Of goat, kid, sheep, lamb, and calf and other small skins, either of natural color or dyed or blackened, either in the bath or by the brush, sleeked, grained, chequered, morocco'ed, impressed, glossed or dulled ....Per 100 kilogs. N	90 00	60 00
	(*c*) Cow and other large hides, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, morocco'ed, glossed or dulled:		
	The origin of the United States of America .....Per 100 kilogs. N	70 00	—
	The origin of any other country ..... Per 100 kilogs. N	80 00	50 00
	(*d*) Backs and butts (*croupon'ées*) for fine saddlery, pigs' skins, either natural color or blackened, browned or dyed* Per 100 kilogs. N	75 00	40 00
	(*e*) Sheep skins, whether prepared or not in Europe from raw skins from non-European countries, not scraped (*drayées*) nor dyed a dull color nor sleeked for shoe, &c. linings:		
	The origin of the United States of America .....Per 100 kilogs. N	70 00	—
	The origin of any other country ..... Per 100 kilogs. N	80 00	45 00
	Hides and skins prepared by mineral tanning, other than with a basis exclusively of alumina:		
	Only tanned or tawed:		
	Goat, kid, sheep and lamb skins .... Per 100 kilogs. N	22 50	13 50
	Other:		
	Neither split nor smoothed:		
	Whole .....Per 100 kilogs. N	70 00	31 25
	Backs and butts (*croupons*) ,, ,,	84 00	40 00
	Waste and "*croûtes*".. ,, ,,	56 00	22 50
	Split or smoothed:		
	Whole ..... ,, ,,	84 00	35 00
	Backs and butts (*croupons*) ,, ,,	98 00	43 75
	Waste and "*croûtes*".. ,, ,,	70 00	26 25
	Curried:		
	(*a*) Calf skins, waxed or ready to be waxed, but not having received any of the preparations mentioned in paragraph (*c*) .....Per 100 kilogs. N	105 00	62 50
	(*b*) Goat, kid, sheep and lamb skins, whether of natural colour, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, morocco'ed, glossed or dull...Per 100 kilogs. N	135 00	81 00
	(*c*) Calf and other small skins, whether of natural colour, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, morocco'ed, glossed or dull .....Per 100 kilogs. N	126 00	75 00
	(*d*) Cow and other large hides, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, morocco'ed, glossed or dull ..... Per 100 kilogs. N	112 00	62 50
	(*e*) Backs and butts (*croupon'ées*) for fine saddlery, pig skins, whether of natural colour, black, browned or dyed* ..... Per 100 kilogs. N	105 00	50 00

§§ Geographical maps and charts printed direct on a textile are dutiable as tissues according to kind.

† Per 100 kilogs. *gross*.

* Imitation of pig-skins obtained by pressing cow or other hides are dutiable as "Curried skins other, not specially mentioned."

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	(*f*) Sheep skins, prepared or not in Europe, with raw skins from non-European countries, unscraped, dyed, dull or sleeked, for shoe &c. linings ..... Per 100 kilogs. N	112 00	56 25
	Varnished:		
	Prepared by vegetable tanning ..... Per 100 kilogs. N	190 00	125 00
	Prepared by mineral tanning, other than with a basis exclusively of alumina:		
	Goat, kid, sheep and lamb skins..... Per 100 kilogs. N	237 50	146 87
	Other ..... ,, ,,	228 00	140 62
	Chamois-dressed or parchment-dressed, dyed or not, tanned and dyed:		
	The origin of the United States of America.....Per 100 kilogs. N	74 00	—
	The origin of any other country..... Per 100 kilogs. N	90.00	60 00
	Oil-dressed ("*hongroye*") and other leathers not specially mentioned, not dyed:		
	Prepared by vegetable tanning:		
	The origin of the United States of America .....Per 100 kilogs. N	60 00	—
	The origin of any other country ..... Per 100 kilogs. N	75 00	40 00
	Prepared by mineral tanning, other than with a basis exclusively of alumina .. Per 100 kilogs. N	105 00	50 00
477.	Imitation leather, common or leather board:		
	Unworked .....Per 100 kilogs. N	30 00	20 00
	Worked (soles, heels, stiffeners, &c., complete or in cut pieces)..Per 100 kilogs. N	40 00	25 00
477*b*.	Imitation leather with balata, caoutchouc or similar base .....Per 100 kilogs. N	105 00	70 00
478.	Manufactures of skin or leather, natural or artificial:		
	Straps for clogs, soles, cut out of beaten or sleeked leather, heels, stiffeners and the like, complete or in cut parts of natural leather .....Per 100 kilogs. N	80 00	50 00
479.	Uppers for top boots, boots, shoes, gaiters, leggings, vamps, goloshes (cambered or not), and backs, of calf, cow, horse, goat or kid leather:		
	Unvarnished:		
	The origin of the United States of America .....Per 100 kilogs. N	175 00	—
	The origin of any other country .... Per 100 kilogs. N	190 00	125 00
	Varnished..... ,, ,,	265 00	175 00
480.	Top boots (*bottes*):		
	With leather soles, nailed, or wooden soles:		
	The origin of the United States of America.....Per pair	2 50	—
	The origin of any other country .... Per pair	3 00	2 00
	With leather soles sewn on..... ,,	5 00	3 00
481.	Boots or half-boots (*bottines ou souliers brodequins*):		
	Of woollen, cotton or hemp tissues, with leather soles.....The pair	1 50	1 00
	Of woollen, cotton or hemp tissue, commed with leather of sheep or black goat ....The pair	2 50	1 50
	Of colored goatskin, kid or imitation thereof, morocco, coltskin, calfskin, tawed, waxed, natural, varnished, glazed, or any other leather not mentioned; of silk tissue, pure or mixed ....The pair	3 00	2 00
482.	Low shoes (*souliers découverts*):		
	Of woollen, cotton or hemp tissue, without fancy trimming or embroidery, with leather soles .....The pair	0 75	0 50
	Of woollen, cotton or hemp tissue with fancy trimmings or embroidery of sheepskin, black goat (*croûte de vache*) ..... The pair	1 25	0 75
	Of colored goatskin, kid or imitation thereof, morocco, coltskin, calf, waxed, natural, varnished, glazed or any other leather not mentioned; of silk tissue, pure or mixed.....The pair	1 50	1 00
	Shoes, up to the ankle ..... ,,	Duty on low shoes according to kind, plus 0 40	0 25
483.	Children's footwear:		
	With soles of leather, having less than 17 cm in length, wholly or partly of leather or of pure or mixed silk tissue sewn.... The pair	0 75	0 50
	Others ..... ,,	0 25	0 15
484.	Gloves of fur, with or without leather parts, common .....Per doz. pairs	8 00	4 00
	Fine..... ,,	16 00	8 00
	With gauntlets or wrists of tissue or fur:		
	With gauntlets and wrists not exceeding 8 cm. in their greatest depth Per doz. pairs	4 00	2 00
	Exceeding 8 cm. in their greatest depth Per doz. pairs	6 00	3 00

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Others, of lamb, sheep or calf skin † not exceeding 45 cm. in length:		
	Simply sewn .....Per doz. pairs	1 00	0 50
	The same, lined..... ,,	2 00	1 00
	Piqués..... ,,	1 50	0 75
	The same, lined..... ,,	2 50	1 25
	Of goat or kid skin:		
	Simply sewn ..... ,,	2 00	1 00
	The same, lined ..... ,,	3 00	1 50
	Piqués..... ,,	2 50	1 25
	The same, lined ..... ,,	3 50	1 75
	Exceeding 45 cm. in length:		
	Of lamb, sheep or calf skin ,,	3 00	1 50
	Of goat or kid skin ..... ,,	5 00	2 50
485.	Saddlers' wares, fine (except saddles)..... Per 100 kilogs. N	220 00	180 00
486.	Saddles: Men's saddles .....Each	15 00	10 00
	Side saddles ..... ,,	18 00	12 00
487.	Harness-makers' wares....Per 100 kilogs. N	60 00	50 00
488.	Leather transmission belts, bands and thongs for transmission belts, and cords, leather hose, plates and ribbons without teeth (*non boutés*) for cards, cut bands and pieces, muffles (*manchons*) and manufactures of leather or skin for pneumatics, spinning, weaving and machinery:		
	Of natural leather		
	Alum or vegetable tanned, curried or not, or of leather untanned, raw or with a parchment finish Per 100 kilogs. N	100 00	65 00
	Mineral tanned other than alum tanned Per 100 kilogs. N	140 00	81 25
489.	Transmission belts, bands and thongs for transmission belts, and similar manufactures of artificial leather Per 100 kilogs. N	120 00	80 00
490.	Trunks of wood or of pasteboard covered with leather:		
	The origin of the United States of America .....Per 100 kilogs. N	74 00	—
	The origin of any other country ..... Per 100 kilogs. N	105 00	70 00
	Wholly of leather .... ,, ,,	135 00	90 00
491.	Wares of morocco leather (*maroquinerie*):		
	Supple:		
	The origin of the United States of America .....Per 100 kilogs. N	250 00	—
	The origin of any other country ..... Per 100 kilogs. N	360 00	240 00
	Hard:		
	The origin of the United States of America .....Per 100 kilogs. N	200 00	—
	The origin of any other country	255 00	170 00
491*b*.	Covers of albums for collections, such as of photographs, stamps, post cards &c. of leather, wood, stuffs, paper, plain or decorated and other §§:		
	The origin of the United States of America .....Per 100 kilogs. N	220 00	—
	The origin of any other country ..... Per 100 kilogs. N	270 00	180 00
491*c*.	Albums for collections, such as of photographs, stamps, post cards &c.§§:		
	The origin of the United States of America .....Per 100 kilogs. N	250 00	—
	The origin of any other country ..... Per 100 kilogs N	300 00	200 00
492.	Clothing of all kinds, without fur parts lined or not with tissue..Per 100 kilogs. N	190 00	125 00
	Valises, hand-bags, travelling bags, cases for photographic apparatus, sporting arms and musical instruments &c. Per 100 kilogs. N	300 00	200 00
	Canes, whips, riding whips, sticks and similar articles of leather:		
	Not varnished.....Per 100 kilogs. N	135 00	90 00
	Varnished..... ,, ,,	180 00	120 00
	Body belts of worked leather ,, ,,	225 00	150 00
	Other articles not specially mentioned Per 100 kilogs. N	120 00	80 00
493.	Peltries:		
	Prepared or in sewn pieces:		
	Sea lion and sea otters; seals and bluebacks; grey squirrel and pouches of grey squirrel; hamster and white rabbit; astrachan, clouded and curled, in skins and *touloupes*; white hares, and pouches of white hares; goats, in skins and covers; sheep and moufloms of Asia in skins or covers; beaver, nutria; Chinese badger; lynx; American opossum; fox; skunk; rat; American marten	Free	Free
	All other not otherwise mentioned .... Per 100 kilogs. N	125 00	100 00

† So-called "moko" gloves and the like are dutiable as kid gloves.

§§ Albums and covers for the same and books decorated with precious metals will pay the duties on the ornaments as "Jewellery."

XXVII.—HIDES, SKINS AND PELTRIES, PREPARED—continued

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
494.	Worked or made up into articles ¶		
	Common .....Per 100 kilogs. N	300 00	200 00
	Other:		
	The origin of the United States of America .....Per 100 kilogs. N	650 00	—
	The origin of any other country ..... Per 100 kilogs. N	750 00	500 00

XXVIII.—MANUFACTURES OF METAL.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
495.	Goldsmiths' wares, jewellery: §		
	Of gold and platinum ....Per 100 kilogs. N	4,000 00	
	Of silver and silver gilt .. ,, ,,	1,000 00	
	Goldsmiths' wares: §		
	Of gold and platinum .... ,, ,,	2,000 00	
	Of silver and silver gilt .. ,, ,,	1,000 00	
	Of gold, silver, platinum:		
	Jewellery § ..... ,, ,,	—	500 00
495b.	Coin: Of gold or silver ‡.... ,, ,,	1 00	1 00
	Of copper or base metal, current in France Per 100 kilogs. G	0 25	0 25
	Of copper or base metal, not current in France.....	Prohibited	Prohibited
496.	Articles gilt or silvered by various processes:		
	Jewellery plated with gold or silver on silver, copper, German silver or pinchbeck .....Per 100 kilogs. N	1,075 00	750 00
	Plated ware and jewellery silvered, and similar gilt wares ....Per 100 kilogs. N	337 00	225 00
	Wares of pure nickel or nickel plated .... Per 100 kilogs. N	150 00	100 00
496b.	Imitation jewellery: clasps, brooches, bracelets, finger rings, buckles, ornamental buttons, metal shapes for buttons, chains, thimbles, slides, rings (spring or other), swivels, purses (*bourses-cottes*) of meshwork, clasps of all kinds &c., in base metals, with or without ornaments of real or imitation coral, of vitrifications, mother-of-pearl, bone, ivory, tortoiseshell, real or imitation pearls &c., and metallic parts of these articles:		
	Of aluminium, German silver, nickel, copper, steel, iron, zinc, tin, lead, gilded, silvered, coppered or oxydized, with or without ornaments, fine steel (*à pointes*) .....Per 100 kilogs. N	375 00	250 00
	Of copper, German silver, nickel treated with aquafortis, varnished, enamelled, polished, nickelled, with or without ornaments. Mourning jewellery of iron, ornamented with glass beads or with hardened wood; of zinc, lead, iron, common steel, nickelled; of zinc, lead, iron, ordinary, steel polished or varnished, with fittings Per 100 kilogs. N	185 00	125 00
	Of zinc, lead, ordinary steel or iron, without fittings or ornaments..... Per 100 kilogs. N	75 00	50 00
497.	Watches:		
	Movements for watches without cases †:		
	Movements and escapement bearers, rough or finished, with or without trace of the escapement being fitted but without jewelling (*empierrage*)..... The dozen	4 50	0 75
498.	Movements and escapement bearers with escapements fitted, not gilded, silvered or nickelled:		
	With cylinder escapement ....The dozen	15 00	3 50
	With lever and other escapement ..... The dozen	24 00	6 00
499.	Movements for watches completely finished, gilded, silvered or nickelled:		
	With cylinder escapement ....The dozen	50 00	27 00
	With lever and other escapement ..... The dozen	72 00	33 00
500.	Watches complete, with simple movements:		
	In cases of gold:		
	With cylinder escapement.....Each	7 00	(*a*)3 25
	With lever or other escapement.... ,,	13 00	(*a*)3 75
500*b*.	In cases of silver:		
	With cylinder escapement ..... ,,	5 00	(*a*)1 00
	With lever or other escapement .... ,,	8 00	(*a*)1 25
500*c*.	In cases of all other non-precious materials:		
	With cylinder escapement..... ...Each	4 00	(*a*)0 50
	With lever or other escapement .... ,,	5 00	(*a*)0 75
501.	Watches, complicated (repeaters, with independent seconds), whatever be the kind of escapement. Pocket chronometers, with lever or spring escapement:		
501*a*.	In cases of gold.....Each	45 00	(*a*)10 00
501*b*.	In cases of silver ..... ,,	24 00	(*a*)4 00
501*c*.	In cases of non-precious materials .. ,,	15 00	(*a*)2 50
501*d*.	Chronographs, date-indicating watches, alarm watches (whatever be the kind of escapement):		
	Gold cases .....Each	45 00	(*a*)5 00
	Silver cases ..... ,,	24 00	(*a*)2 00
	Cases of non-precious materials .. ,,	15 00	(*a*)1 25
502.	Pocket counters of all kinds (pedometers, time counters, &c)	Duties on watches complete, with simple movements, and cylinder escapements.	
503.	Watch cases, finished:		
	Of gold .....Each	6 00	(*a*)1 25
	Of silver ..... ,,	4 00	(*a*)0 60
	Of non-precious materials ..... ,,	2 00	(*a*)0 25
503*b*.	Watch cases, rough: ‖		
	Of precious metal .....Per 100 kilogs. N	1,000 00†	—
	Of nickel, maillechort or nickelled metal.. Per 100 kilogs. N	200 00†	—
	Of any other common metal ..... Per 100 kilogs. N	100 00†	—
	Watch cases‖ rough, of gold, silver or non-precious materials .....Per 100 kilogs. G	—	(*a*)16 00
504.	Watch & Clock Makers' Wares, large:		
	Movements of alarms, table or wall clocks, of mechanical toys, of telegraphs, meters, and in general all clock-work movements (except those otherwise mentioned), complete or not, without motor, or furnished with a motor or any motor system§:		
	Weighing more than 500 grammes each Per 100 kilogs. N	200 00	125 00

¶ A list of common furs, drawn up by the Government Departments affected in consultation with the Consultative Committee of Arts and Manufactures, will be revised every third year.

§ Articles of gold or silver can only be imported when they are of the standard required by law for articles of French manufacture intended for home sale. The exceptions stipulated in the last pars. of Art. 23 of the Law of the 19 Brumaire, year VI., are maintained in force.

‡ Small Italian silver coins (including Pontifical coins) are prohibited to be imported into France, Algeria and the Colonies (Decree of July 12th, 1894).

Silver coins which have ceased to be legal tender in their country of origin are also prohibited to be imported into France and Algeria (Decree of December 10th, 1903).

* Umbrella or sunshade tubes ready for use (tubes tipped or fitted with springs), fancy articles in the shape of watches, whether or not fitted with dial and hands, such as cases for carrying gold, rice powder cases, match boxes, stamp cases, &c., of common metal gilt, silvered, oxydized or nickelled, also watch-protecting cases, are included in 496*b*.

†1. Separate plates or false plates forming part of complete movements or escapement bearers, are taxed as complete movements and escapement bearers, and classed under Nos. 498 and 497 (according as to whether they are jewelled or not):

2. All movements, escapement bearers, separate plates or false plates, from which have been removed the pieces which show whether they have been jewelled or not, are considered as finished escapements and taxed as lever escapements;

3. All movements, escapement bearers, separate plates or false plates, in which the two holes for the balance and escapement wheels have been jewelled, are considered as cylinder escapements;

4. All movements, escapement bearers, separate plates or false plates, in which the three holes for the balance, lever and escapement wheels have been jewelled, are considered as lever escapements.

5. Foreign makers must, in the future, affix on the movement of every watch imported into France, as near to the barrel as possible and in a visible manner, the letter M for a watch cased in common metal, A for a watch cased in silver, and O for a watch cased in gold.

6. Watch movements bearing the letter M cannot be fitted in a gold or silver case except after payment of the supplementary duty established for gold or silver watches and after affixing, near such letter M, as proof of payment of the supplementary duty, a special stamp which differs according to the nature of the metal forming the case (gold or silver).

The above rule must be observed for the fitting in a gold case of a movement bearing the letter A.

7. The officials who, at present, are charged with affixing stamps which guarantee the standard of gold and silver articles, shall be entrusted with collecting the supplementary duty and affixing, at the same time, the special stamp. They shall, in addition, satisfy themselves that every movement of a gold or silver watch, on which has been affixed one of the letters exacted by paragraph 5, bears the letter corresponding to the nature of the metal composing the watch case or, in contrary cases, the special stamp proving the payment of the supplementary duty.

8. All infractions of the present dispositions shall subject the offender to the penalties provided for in the law for guaranteeing the standard of gold and silver articles.

(*a*) Cases of common materials furnished with ornaments of gold or silver are dutiable as cases of gold or silver. In the Minimum Tariff, cases of common materials furnished with ornaments of gold or silver are dutiable as cases of gold or silver. However cases in which the onglettes, hinge-joints, or crowns are of gold, gilt or plated, are, however, regarded as silver cases; and cases in which the carrure, rehaut, rim, pendant, crown, ring, onglettes, hinge-joints, a small shield, a cipher, initials, or decorative ornament are gilt, silvered or plated, are regarded as cases of non-precious materials.

Cases of silver partially gilt are regarded as silver cases. Silver cases entirely gilt are to be treated as silver cases if they bear on the inside the engraved inscription: *gilt silver*. Cases of non-precious material entirely gilt or silvered are to be treated as cases of non-precious material if they bear on the inside the engraved inscription: *gilt metal* or *silvered metal*.

Watches with cases containing struck or stamped bottoms, as well as separate cases and parts of cases of this kind, are admitted at the same rates of duty, and under the same conditions, as watches, cases, and parts of cases of other kinds, provided that these watches, cases, bottoms of cases and parts of cases are convex, and do not imitate the flat form of a medal.

‖ Are considered as rough watch cases those which are neither polished, fitted with split pins, nor hand decorated.

† Cases of common material with ornaments of gold or silver, or with gilt or silvered ornaments, shall be dutiable as cases of gold or silver.

§ The escapement bearers for the movements falling under Nos. 504, 504*b*, 504*c*, and 505, when imported separately, are dutiable under Nos. 498 and 499 according to kind.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
504*b*.	Table or wall clocks of all kinds, for standing or hanging, fitted with a motor of any system, including wooden clocks*:		
	Weighing more than 500 grammes each .. Per 100 kilogs. N	200 00	125 00
504*c*.	Jewel clocks, night-lamp clocks and other small similar clocks; (*pendules*) and movements of same; small alarm clocks and movements of same, with or without music or striking part**:		
	Weighing each 251 to 500 grammes..... Per 100 kilogs. N	220 00	140 00
	Weighing each 250 grammes or less..... Per piece	0 75	0 50
504*d*.	Ships' chronometers, including the case; precision regulators (beating the seconds) Each	150 00	100 00
505.	Electrometers, water and gas, and spinning mill meters, and in general all meters or measuring apparatus fitted with clock movements.....Per 100 kilogs. N	106 00	75 00
506.	Tower clocks ..... ,, ,,	65 00	50 00
	Chimes, musical boxes and clock fittings, &c.:		
507.	Chimes and musical boxes, 20 centimètres in length or more .....Per 100 kilogs. N	100 00	—
	Chimes and musical boxes of whatever size.. Per 100 kilogs. N	—	50 00
508.	Small musical boxes, less than 20 centimètres in length .....Per 100 kilogs. N	150 00	—
509.	Clock and watch fittings†.. ,, ,,	200 00	—
	Rings, crowns, hair springs, hands, pendulums, wheels, pinions, keys, pegs, eye screws, anchors, cylinders, axes, jewels, bezels, sets of escapements, various parts of watch movement mechanism, remontoir pins, springs, exclusively for watches .... Per 100 kilogs. G	—	50 00
	Other clock and watch fittings..... Per 100 kilogs. N	—	120 00
	Machines and machinery:		
	Steam and other engines:		
510.	Stationary steam and marine engines, without boilers; stationary steam pumps; various gas and air compressors; gas, petrol, alcohol, hot-air and compressed air motors and those operated by any other gaseous or explosive mixture as well as all other motors not mentioned‡:		
	With piston, weighing:		
	100,000 kilogs. or more..Per 100 kilogs. N	18 00	12 00
	From 50,000 to 100,000 kilogs. ..... Per 100 kilogs. N	21 00	14 00
	,, 1,000 to 50,000 kilogs. ,, ,,	24 00	16 00
	,, 250 to 1,000 kilogs... ,, ,,	27 00	18 00
	,, 100 to 250 kilogs..... ,, ,,	39 00	26 00
	,, 50 to 100 kilogs. .... ,, ,,	54 00	36 00
	Weighing less than 50 kilogs. ,, ,,	60 00	40 00
	Without piston, weighing:		
	More than 100,000 kilogs.Per 100 kilogs. N	27 00	18 00
	From 50,000 to 100,000 kilogs. ,, ,,	31 50	21 00
	,, 1,000 to 50,000 kilogs.. ,, ,,	36 00	24 00
	,, 250 to 1,000 kilogs..... ,, ,,	40 50	27 00
	,, 100 to 250 kilogs. .... ,, ,,	58 50	39 00
	,, 50 to 100 kilogs. ..... ,, ,,	81 00	54 00
	Less than 50 kilogs. ..... ,, ,,	90 00	60 00
511.	‡Steam engines, portable, including the boilers§.....Per 100 kilogs. N	21 00	14 00
511*b*.	‡Steam engines, semi-fixed, including the boilers§ .....Per 100 kilogs. N	24 00	16 00
512.	‡Traction engines and rollers, steam, petrol, benzine, spirit, &c.....Per 100 kilogs. N	23 00	15 00
	‡Locomotives: §§		
	Narrow gauge ..... ,, ,,	27 00	18 00
	Ordinary gauge, with 2 cylinders..... Per 100 kilogs. N	23 00	15 00
	Others..... ,, ,,	35 00	23 00
512*b*.	Hydraulic engines, wheel, piston or turbine; pumps; ventilators,‡ weighing:		
	250 kilogs. and more....Per 100 kilogs. N	25 00	—
	Less than 250 kilogs..... ,, ,,	50 00	—

* Cases for table or wall clocks, shall in every case be dutiable according to constituent material.

** Covers, cases or frames of clocks (*pendules*) or alarms are dutiable at the rates applicable to them according to constituent material.

† Cases of precious metals are dutiable manufactures of gold or silver.

‡ For the machines mentioned in Nos. 510 to 512*b*, the importer is required to make a declaration stating the designation, nature and the weight of the component parts, together with a plan or drawing of the machine. All machines which are incomplete will be taxed on the various pieces of which composed, unless the amount of the duty thus calculated is less than the duty applicable to the complete machine of the same weight, in which case this latter assessment shall be applied to the incomplete machine introduced; machines not furnished with fly-wheels will not be considered as incomplete. The fly-wheel imported with the machine or separately will be dutiable under No. 532*c*.

§ Boiler fittings, safety-valves &c., except those attached to the walls of the boiler permanently are subject to duty according to kind. The cast iron furnace and bars are dutiable separately under No. 553. Steel tubes, pressed or unwelded, fitted in the boilers, pay the rates of duty fixed under No. 567*b* for tubes of that kind.

§§ Electrical apparatus for working locomotives are dutiable separately according to kind.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	More than 3,000 kilogs.:		
	Containing at least 50% of cast iron ..... Per 100 kilogs. N	—	8 00
	Less than 50% of cast iron ,, ,,	—	10 00
	From 250 to 3,000 kilogs. inclusive ..... Per 100 kilogs. N	—	10 00
	Less than 250 kilogs.... ,, ,,	—	15 00
513.	Tenders for steam locomotives ,, ,,	18 00	12 00
	Machines:		
514.	For setting sheets and fillets of cards ..... Per 100 kilogs. N	15 00	10 00
515.	Carding machines, not furnished..... Per 100 kilogs. N	18 00	12 00
516.	Machines for cleaning, opening and preparing flax, wool, cotton and other textile materials, and machines for dressing and finishing tissues in the piece, weighing:		
	More than 3,000 kilogs..Per 100 kilogs. N	18 00	12 00
	From 1,000 to 3,000 kilogs. inclusive Per 100 kilogs. N	23 00	15 00
	1,000 kilogs. or less..... ,, ,,	27 00	18 00
516*b*.	§§§ Machines for drying or carbonising textile materials*.....Per 100 kilogs. N	27 00	18 00
517.	Throstles complete, for spinning or twisting Per 100 kilogs. N	18 00	12 00
517*b*.	All other looms for spinning, mulejennies, &c Per 100 kilogs. N	15 00	9 00
518.	Weaving looms:		
	Silk and cotton weaving looms..... Per 100 kilogs. N	12 00	8 00
	Other weaving looms .... ,, ,,	12 00	8 00
519.	§ Knitting machines (*à tricots et à bonneterie*):		
	Weighing 3,000 kilogs. or more ..... Per 100 kilogs. N	27 00	18 00
	More than 2,000 and less than 3,000 kilogs. Per 100 kilogs. N	30 00	20 00
	From 500 to 2,000 kilogs. inclusive ..... Per 100 kilogs. N	38 00	25 00
	Less than 500 kilogs..... ,, ,,	45 00	30 00
519*b*.	Machines for making bobbinet and lace .... Per 100 kilogs. N	10 00	5 00
520.	Paper-making machines.... ,, ,,	15 00	8 00
521.	Presses and machines for printing, for letter-press printing, lithography, phototype, copper-plate, and for all other kinds of impressions on paper, cardboard, wood, metal, celluloid and plastic materials, in black or in color, flat, sunk, or embossed, weighing:		
	10,000 kilogs. or more ..Per 100 kilogs. N	14 00	9 00
	Less than 10,000 kilogs.. ,, ,,	18 00	12 00
521*b*.	Machines and supplies accessory to the printing and stationery trades:		
	Machines for folding; for casting type characters; for goffering; machines for coating, varnishing, gumming and bronzing; automatic margin gauges; machines and supplies for bookbinding; weighing:		
	More than 1,000 kilogs.Per100kilogs.N	14 00	9 00
	From 300 to 1,000 kilogs. ,, ,,	18 00	12 00
	Less than 300 kilogs. .. ,, ,,	23 00	15 00
521*c*.	Machines for ruling, perforating paper or cardboard, envelope, box, and tube manufacturing, for trimming, cutting, cutting-out, stamping, lathes for preparing and reaming stereotype plates (*clichés*) ..Per 100 kilogs.	Duty on machine tools No. 525, according to class for both tariffs.	
521*d*.	Presses and machines for stereotype printing, other than hydraulic; drying presses, troughs and furnaces, presses for casting cylindrical stereotype plates; cylinders for scorping, machines for rolling the stereotype plates (*clichés*), weighing:		
	More than 300 kilogs..Per 100 kilogs.N	18 00	12 00
	300 kilogs. or less .... ,, ,,	23 00	15 00
	Linotype and other similar type-setting machines.....Per 100 kilogs. N	45 00	30 00
522.	Agricultural machines (not including motors):		
	Mowers, reapers, combined reapers and binders, irrespective of weight, and machines weighing 400 kilogs. or above Per 100 kilogs. N	15 00	12 00
	Others ..... ,, ,,	23 00	15 00
523.	Sewing machines:		
	Stands and transmission gear ..... Per 100 kilogs. N	10 00	8 00
	Machines, proper ..... ,, ,,	50 00	35 00
524.	Dynamo-electric machines, weighing:		
	1,000 kilogs. and more....Per 100 kilogs. N	30 00	—
	From 50 kilogs. inclusive to 1,000 kilogs. exclusive.....Per 100 kilogs. N	45 00	—
	From 10 kilogs. inclusive to 50 kilogs. exclusive .....Per 100 kilogs. N	120 00	—
	Less than 10 kilogs. ..... ,, ,,	150 00	—

§§§ Note to 510 is applicable to looms for knitting and hosiery.

* Ventilators are taxed separately according to kind, also tubular apparatus formed of beaten or unwelded tubes. Tubular apparatus formed of welded tubes are included in the total weight of the machine.

§ Note to 510 is applicable to knitting machines.

XXVIII.—MANUFACTURES OF METAL—cont.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	5,000 kilogs. and upwards and containing:		
	At least 50% of gray cast iron or cast steel .....Per 100 kilogs. N	—	13 00
	Less than 50% of gray cast iron or cast steel .....Per 100 kilogs. N	—	20 00
	From 2,000 kilogs. inclusive to 5,000 kilogs. exclusive and containing:		
	At least 50% of gray cast iron or cast steel .....Per 100 kilogs. N	—	18 00
	Less than 50% of gray cast iron or cast steel .....Per 100 kilogs. N	—	20 00
	From 1,000 kilogs. inclusive to 2,000 kilogs. exclusive .....Per 100 kilogs. N	—	20 00
	From 50 kilogs. inclusive to 1,000 kilogs. exclusive .....Per 100 kilogs. N	—	30 00
	From 10 kilogs. inclusive to 50 kilogs. exclusive .....Per 100 kilogs. N	—	80 00
	From 5 kilogs. inclusive to 10 kilogs. exclusive .....Per 100 kilogs. N	—	100 00
	Less than 5 kilogs..... ,, ,,	—	110 00
524b.	Electric and electro-technical apparatus:		
	Containing coils of insulated metallic wire, and weighing:		
	1,000 kilogs. and upwards Per 100 kilogs. N	50 00	—
	10 kilogs. inclusive to 1,000 kilogs. exclusive .....Per 100 kilogs. N	120 00	—
	Less than 10 kilogs..... ,, ,,	150 00	—
	1,000 kilogs. and upwards ,, ,,	—	30 00
	From 200 kilogs. inclusive to 1,000 kilogs. exclusive .....Per 100 kilogs. N	—	45 00
	From 50 kilogs. inclusive to 200 kilogs. exclusive .....Per 100 kilogs. N	—	60 00
	From 10 kilogs. inclusive to 50 kilogs. exclusive .....Per 100 kilogs. N	—	80 00
	From 5 kilogs. inclusive to 10 kilogs. exclusive .....Per 100 kilogs. N	—	100 00
	Less than 5 kilogs..... ,, ,,	—	110 00
	Not containing coils of insulated metallic wire, and weighing:		
	200 kilogs. and upwards Per 100 kilogs. N	45 00	—
	10 kilogs. inclusive to 200 kilogs. exclusive .....Per 100 kilogs. N	120 00	—
	Less than 10 kilogs..... ,, ,,	150 00	—
	1,000 kilogs. and upwards ,, ,,	—	20 00
	From 200 kilogs. inclusive to 1,000 kilogs. exclusive .....Per 100 kilogs. N	—	30 00
	From 50 kilogs. inclusive to 200 kilogs. exclusive .....Per 100 kilogs. N	—	40 00
	From 10 kilogs. inclusive to 50 kilogs. exclusive .....Per 100 kilogs. N	—	60 00
	Less than 10 kilogs..... ,, ,,	—	80 00
525.	Machine tools †:		
	Weighing more than 25,000 kilogs. ..... Per 100 kilogs. N	15 00	10 00
	From 5,000 to 25,000 kilogs. ,, ,,	18 00	12 00
	From 1,000 to 5,000 kilogs.. ,, ,,	24 00	16 00
	From 250 to 1,000 kilogs.. ,, ,,	36 00	24 00
	250 kilogs. or less ..... ,, ,,	75 00	50 00
525b.	General machinery:		
	Milling machinery, cylinder mills, machines for the manufacture of alimentary pastes, pulleys for transmitting power (*poulies de transmission*), lifting apparatus, balances, scales, fixed railway and tramway material, presses*..Per 100 kilogs. N	15 00	10 00
525c.	*Typewriting and calculating machines, cash registers, and their detached parts, weighing:		
	50 kilogs. or more ....Per 100 kilogs. N	200 00	200 00
	Less than 50 kilogs..... ,, ,,	450 00	300 00
525d.	*Machines for rinsing, corking, and placing capsules on bottles, and bottling ..... Per 100 kilogs. N	30 00	20 00
525e.	*Charging apparatus for blast furnaces; throats of blast furnaces; casting ladles (*poches à fontes*); metal mixers; steel converters; truck ladles; rolls for various rolling-mills; live roller gear beds (*rouleaux entraineurs*); scrapers for rollers; charging apparatus for Martin furnaces ..... Per 100 kilogs. N	18 00	12 00
525f.	*Apparatus complete, not elsewhere mentioned .....Per 100 kilogs. N	15 00	10 00
526.	*Boilers: Steam: of steel or iron plate, whether single or French boilers, with or without feed-water heaters, without tubes** Per 100 kilogs. N	14 00	9 00
526b.	Of steel or iron plate, with interior furnace, without small tubes** .. Per 100 kilogs. N	16 00	10 50

† A collection of separate parts of machine tools shall be dutiable as separate parts of machine tools, unless the amount of duty leviable on that basis should be less than that resulting from the application of the duty on the complete machine of the same weight, in which case the latter rate shall be applied to the pieces as a whole. The intermediary shafting clearly separate from the machine tools are dutiable according to their own classification. The only tools which are allowed to be imported as an integral part of a machine tool are those which can be simultaneously placed in the tool box of the machine tool, but not those used as duplicates, which are dutiable separately under their own classification. Note to No. 510 applies also.

* Note to 510 applies.

** Boiler fittings, safety valves, &c., except those attached to the walls of the boiler permanently, are subject to duty according to kind. The cast-iron furnace and bars are dutiable separately under No. 553.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
526c.	*Of steel or iron plate, tubular or semi-tubular, that is to say, having tubes, whether of iron, steel, copper, or brass **† Per 100 kilogs. N	21 00	14 00
526d.	*Multi-tubular boilers† and parts of** .... Per 100 kilogs. N	27 00	18 00
526e.	*Open boilers, gasometers, vessels of galvanized iron or steel plate, of a thickness of 5 mm. or more**§....Per 100 kilogs. N	14 00	9 00
	1 to 5 mm. ..... ,, ,,	17 00	11 00
	§Radiators for heaters (*calorifères*), gas, petroleum and spirit heaters ..... Per 100 kilogs. N	12 00	8 00
526f.	*§Heaters (*calorifères*), and their boilers heated by steam or hot water, petroleum heaters, bath heaters with parts of copper in a proportion not exceeding 50 % of the total weight .....Per 100 kilogs. N	18 00	12 00
527.	*Sugar machinery, heating apparatus, apparatus for brewing, distilling, perfume making, drug preparation, kitchens, when the copper and bronze predominate in weight, weighing: ‡		
	250 kilogs. or more ....Per 100 kilogs. N	30 00	20 00
	Less than 250 kilogs..... ,, ,,	60 00	40 00
527b.	Refrigerating apparatus, weighing:		
	250 kilogs. and upwards..Per 100 kilogs. N	30 00	—
	Less than 250 kilogs. .... ,, ,,	50 00	—
	Refrigerating machines and apparatus, weighing:		
	500 kilogs. and upwards ..Per 100 kilogs. N	—	12 00
	From 250 kilogs. inclusive to 500 kilogs. exclusive .....Per 100 kilogs. N	—	14 00
	Less than 250 kilogs..... ,, ,,	—	25 00
	Detached parts of machines:		
528.	Sheets and fillets of cards, of leather furnished with teeth in iron or steel having at the base a diameter of at least a millimètre.... Per 100 kilogs. N	90 00	60 00
529.	Sheets and fillets of cards of iron or steel wire, set on tissues, with or without gutta-percha, padded or not .....Per 100 kilogs. N	260 00	165 00
529b.	Sheets and fillets of cards, of leather, not set on tissues, furnished with teeth in iron or steel having at the base a diameter of less than 1 millimètre.....Per 100 kilogs. N	260 00	165 00
530.	Teeth for sleys, of iron, steel or copper, and metallic wire intended for their manufacture.....Per 100 kilogs. N	45 00	30 00
531.	Sleys, mountings and combs for weaving, of iron or copper.....Per 100 kilogs. N	45 00	30 00
532.	Detached parts of machines and of shafting of non-malleable cast iron, turned, filed, or adjusted, weighing:		
	More than 1,000 kilogs..Per 100 kilogs. N	18 00	12 00
	More than 200 up to 1,000 kilogs. ,, ,,	22 50(1)	15 00
	200 kilogs. or less ..... ,, ,,	30 00(2)	20 00
532b.	Cylinders for rolling mills, rough ,, ,,	8 00	5 00
532c.	¶Fly wheels for machines:		
	Rough from the foundry, merely dressed .. Per 100 kilogs. N	12 00	8 00
	Others..... ,, ,,	18 00	12 00
533.	Component parts of machines, of brake and steering apparatus, and of shafting, of wrought or stamped iron or steel, of cast iron or steel, of malleable cast iron, and component parts of motor car frames, of pressed (*embouti*) or welded steel sheet, weighing:		
	More than 1,000 kilogs.:		
	Rough .....Per 100 kilogs. N	12 00	8 00
	Worked..... ,, ,,	20 00	13 00

* Note to No. 510 applies.

** Boiler fittings, safety-valves, &c. except those attached to the walls of the boiler permanently, pay duty according to kind. The cast-iron furnace and bars are taxed separately according to No. 553.

† Steel tubes pressed (*emboutis*), or not welded, fitted in the boilers, shall pay duty under No. 567 for tubes of that kind.

§ Articles manufactured from galvanized, enamelled, or tin plate, or from plate of less than 1 mm. in thickness are dutiable under No. 568.

‡ Worms of tubes, pressed (*emboutis*) or unwelded pay duty under No. 567b for tubes of that kind.

(1) The origin of the United States of America, 20 frs.

(2) Ditto, 25 frs.

¶ Belt-pulley fly wheels (*volants-poulies*), for the simultaneous regulation and transmission of movement, imported together with the motors to which they are to be adapted, may, at the option of the importer, be included in the dutiable weight of the motors or be taxed separately under No. 532c, according as they are rough or worked. Consequently, motors imported with neither fly wheel nor belt-pulley will not be regarded as incomplete, provided, however, that they be furnished with all the other parts necessary for their working; but belt-pulleys imported together with the motors to which they belong will continue to be subject to the same customs treatment as the latter. Belt-pulley fly wheels imported separately, or declared separately from the motors to which they belong are to be dutiable under No. 532c. No option is accorded to the importer as regards the tariff treatment of energy or regulating fly wheels (*volants d'energie ou de regulation*). These articles will continue, as hitherto, to be dutiable under No. 532c, whether they are imported with the machine or separately.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	More than 300 and up to 1,000 kilogs.:		
	Rough .....Per 100 kilogs. N	15 00	10 00
	Worked ..... ,, ,,	23 00	15 00
	More than 100 and up to 300 kilogs.:		
	Rough.....Per 100 kilogs. N	18 00	12 00
	Worked ..... ,, ,,	26 00	17 00
	More than 15 and up to 100 kilogs.:		
	Rough .....Per 100 kilogs. N	21 00	14 00
	Worked..... ,, ,,	38 00	25 00
	More than 1 kilog. and up to 15 kilogs.:		
	Rough .....Per 100 kilogs. N	24 00	16 00
	Worked..... ,, ,,	41 00	27 00
	1 kilog. or less:		
	Rough ..... ,, ,,	30 00	20 00
	Worked..... ,, ,,	60 00	40 00
533*b*.	Straight axle-trees (*essieux*), mounted, for railways and tramways..Per 100 kilogs. N	23 00	15 00
533*c*.	†Straight shafts, solid, weighing:		
	More than 1,000 kilogs.:		
	Rough.....Per 100 kilogs. N	12 00	8 00
	Worked ..... ,, ,,	15 00	10 00
	From 100 to 1,000 kilogs.:		
	Rough..... ,, ,,	13 50	9 00
	Worked ..... ,, ,,	18 00	12 00
	From 10 to 100 kilogs.:		
	Rough..... ,, ,,	15 00	10 00
	Worked ..... ,, ,,	24 00	16 00
	Less than 10 kilogs.:		
	Rough..... ,, ,,	23 00	15 00
	Worked..... ,, ,,	30 00	20 00
533*d*.	Straight shafts (bored), bent shafts, crank shafts, weighing:		
	More than 1,000 kilogs.:		
	Rough .....Per 100 kilogs. N	15 00	10 00
	Worked ..... ,, ,,	23 00	15 00
	From 100 to 1,000 kilogs.:		
	Rough..... ,, ,,	18 00	12 00
	Worked ..... ,, ,,	27 00	18 00
	From 10 to 100 kilogs.:		
	Rough..... ,, ,,	23 00	15 00
	Worked ..... ,, ,,	30 00	20 00
	Less than 10 kilogs.:		
	Rough..... ,, ,,	30 00	20 00
	Worked ..... ,, ,,	45 00	30 00
533*e*.	Worked parts of turbines, driven by steam, gas, petrol, or any other gaseous or explosive mixture, weighing:		
	200 kilogs. or more ....Per 100 kilogs. N	45 00	30 00
	Less than 200 kilogs.... ,, ,,	60 00	40 00
533*f*.	Component parts of boilers and similar apparatus of pressed (*embouti*) or welded sheet iron:		
	Rough .....Per 100 kilogs. N	20 00	13 00
	Worked ..... ,, ,,	27 00	18 00
533*g*.	Balls for ball bearings, of a diameter of:		
	More than 10 mm. .....Per 100 kilogs. N	37 00	25 00
	From 5 to 10 mm. ..... ,, ,,	90 00	60 00
	Less than 5 mm. ..... ,, ,,	270 00	180 00
533*h*.	Rough frames and bodies of dynamos and electric motors, armature-crosses, covers of electrical collectors (*fourreaux de collecteurs*), solid poles of dynamos and alternators of iron or steel, wrought or swaged (*estampé*), of moulded iron or steel, of malleable cast iron, of pressed or welded plate, weighing:		
	More than 1,000 kilogs..Per 100 kilogs. N	12 00	8 00
	300 to 1,000 kilogs. ..... ,, ,,	12 75	8 50
	100 to 300 kilogs..... ,, ,,	13 50	9 00
	15 to 100 kilogs. ..... ,, ,,	14 25	9 50
	3 to 15 kilogs. ..... ,, ,,	15 00	10 00
	1 to 3 kilogs. ..... ,, ,,	22 50	15 00
	Less than 1 kilog. ..... ,, ,,	30 00	20 00
534.	Springs of steel for carriages, automobiles, railway carriages and wagons, or locomotives:		
	Polished .....Per 100 kilogs. N	37 50	25 00
	Not polished ..... ,, ,,	18 00	12 00
535.	Component parts of copper, pure or alloyed with any metal, cast, wrought or moulded (brasses (*coussinets*), cocks, and accessory fittings for water, gas, steam, &c.), weighing:		
	10 kilogs. and above:		
	Rough .....Per 100 kilogs. N	25 00	15 00
	Wrought ..... ,, ,,	38 00	25 00
	Less than 10 kilogs. and more than 1 kilog.:		
	Rough .....Per 100 kilogs. N	24 00	16 00
	Wrought ..... ,, ,,	52 50	35 00
	1 kilog. and less:		
	Rough .....Per 100 kilogs. N	30 00	20 00
	Wrought ..... ,, ,,	60 00	40 00
535*b*.	Component parts of machines and of shafting not specified, of two or more metals, such as iron, steel, cast iron, copper pure or alloyed with any metal named in the preceding articles, such as brasses (*coussinets*), cocks and accessory fittings for water, gas and steam, &c.), weighing:		
	300 kilogs. or more....Per 100 kilogs. N	23 00	15 00
	More than 50 and less than 300 kilogs... Per 100 kilogs. N	30 00	20 00
	10 to 50 kilogs. inclusive ,, ,,	45 00	30 00
	More than 1 and less than 10 kilogs..... Per 100 kilogs. N	53 00	35 00
	1 kilog. and less ..... ,, ,,	60 00	40 00
535*c*.	Wires and cables insulated for electricity, composed of cores of iron, steel, copper, or an alloy of copper §§, covered with:		
	Silk in combination with rubber or gutta percha, without a protective covering of metal ..Per 100 kilogs. N	150 00	100 00
	Rubber or gutta percha alone or in combination with materials other than silk, without a protecting covering of metal .....Per 100 kilogs. N	105 00	70 00
	Other, with a metallic core:		
	Of $\frac{5}{10}$ mm. in diameter or more ..... Per 100 kilogs. N	60 00	40 00
	Less than $\frac{5}{10}$ mm. in diameter ..... Per 100 kilogs. N	90 00	60 00
536.	Dynamo-armatures and component parts, such as: Coils, solid or hollow, of metal surrounded by insulated copper; worked parts of metal fitted or not, for electric machines, electric apparatus, electro-technical apparatus, transformers, and other electrical appliances, weighing:		
	1,000 kilos. and upwards Per 100 kilogs. N	50 00	—
	50 kilos. inclusive to 1,000 kilos. exclusive Per 100 kilogs. N	100 00	—
	Less than 50 kilogs..... ,, ,,	150 00	—
	2,000 kilos. and upwards .. ,,	—	25 00
	From 1,000 kilos. inclusive to 2,000 kilos. exclusive.....Per 100 kilogs. N	—	30 00
	From 200 kilogs. inclusive to 1,000 kilogs. exclusive.....Per 100 kilogs. N	—	40 00
	From 50 kilogs. inclusive to 200 kilogs. exclusive.....Per 100 kilogs. N	—	50 00
	From 10 kilogs. inclusive to 50 kilogs. exclusive .....Per 100 kilogs. N	—	80 00
	From 5 kilogs. inclusive to 10 kilogs. exclusive .....Per 100 kilogs. N	—	100 00
	Less than 5 kilogs..... ,, ,,	—	110 00
536*b*.	Electric arc lamps, and separate parts of iron or steel .....Per 100 kilogs. N	150 00	80 00
536*c*.	Magnets, other than electro-magnets, magnetized or not:§		
	Mounted on metal stands	Duty on electrical or electro-technical apparatus according to kind.	
	Not mounted, weighing each:		
	5 kilogs. or more ....Per 100 kilogs. N	60 00	40 00
	Less than 5 kilogs.... ,, ,,	75 00	50 00
	Various articles of metal:		
537.	Tools, with or without handles, of cast iron, iron or steel: ††		
	Spades, shovels and mattocks ..... Per 100 kilogs. N	18 00	12 00
	Scythes and sickles..... ,, ,,	45 00	30 00
	Saws:		
	Circular saws, endless band saws, fret saws .....Per 100 kilogs. N	53 00	35 00
	Hand saws ..... ,, ,,	38 00	25 00
	Files and rasps, cut or pointed, finished or not:		
	35 cm. or more in length..... Per 100 kilogs. N	45 00	30 00
	Less than 35 cm. in length ,, ,,	60 00	40 00
	Vices of all kinds, die stocks, stocks and dies, ratchet braces, breast drills, spiral drills, monkey wrenches, with wooden handles, adjustable spanners and others,‡ weighing each:		
	15 kilogs. or more Per 100 kilogs. N	25 00	15 00
	3 and less than 15 kilogs. ,, ,,	38 00	25 00
	3 to 1 kilogs..... ,, ,,	53 00	35 00
	1 kilog. and less.... ,, ,,	68 00	45 00
	Mechanics' tools:		
	Twist drills (American drills) and others, screw taps, dies for screw stocks, stamps and matrices, reamers and milling-cutters (*fraises*), in one piece ..... *ad val.* 15%		10%
	Shear blades, tools for threading, turning, planing, mortising, *à molette* reaming blades, sockets for reamers, reamers and milling-cutters with blades .....Per 100 kilogs. N	60 00	40 00
	Other tools ..... ,, ,,	33 00	22 00

† Bars of which the profile shows no variation from end to end are not considered as shafts.

§§ Goods of this kind manufactured with aluminium wires are dutiable as aluminium wires.

§ Small toy magnets are dutiable as toys.

†† Handles of fine materials are dutiable separately according to the constituent material.

‡ Monkey wrenches with wooden handles, adjustable spanners and others weighing 1 kilog. or less, are dutiable as Tools of the kind weighing more than 1 kilog. and less than 3 kilogs.

XXVIII.—MANUFACTURES OF METAL—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
538.	Printers' type: New.....Per 100 kilogs. G	9 00	8 00
	Old or unserviceable..... ,, ,,	4 00	3 00
539.	Stereotype blocks, plates and dies (*coins*) for printing on paper, other than wall paper, with or without design:		
	Produced by photo mechanical process.. Per 100 kilogs. N	200 00	150 00
540.	Other..... ,, G	Free	Free
541.	Wire gauze: Of iron or steel:		
	With wire of more than 2 millimètres in diameter .....Per 100 kilogs. N	12 00	8 00*
	With wire above 1 millimètre up to 2 millimètres in diameter ....Per 100 kilogs. N	16 00	11 00
	With wire of five-tenths of a millimètre up to 1 mm. in diameter ..Per 100 kilogs. N	20 00	13 00
	With wire of less than five-tenths of a millimètre in diameter.....Per 100 kilogs. N	30 00	21 00
542.	Wire gauze: Of copper or brass:		
	Ordinary .....Per 100 kilogs. N	30 00	20 00
	For paper machines, such gauze weighing per square mètre:		
	More than 500 grammes ..... Per 100 kilogs. N	60 00	40 00
	500 grammes or less.. ,, ,,	150 00	100 00
543.	Wire netting of iron or steel, of wire with a diameter of:		
	More than 5 mm. .....Per 100 kilogs. N	15 00	10 00*
	More than 2 up to 5 mm. inclusive ..... Per 100 kilogs. N	18 00	12 00
	More than 1 up to 2 mm. inclusive ..... Per 100 kilogs. N	23 00	15 00
	1 mm. or less ..... ,, ,,	27 00	18 00
543*b*.	Perforated sheets of iron, steel, copper, brass, zinc, or of other metals, pierced with at least 500 holes per square mètre:		
	Cylindrical or prismatic holes.....	Duty on solid sheets of the metal of which composed, plus 10 frs. per 100 kilogs.	
	Holes of any other shape.....	Duty on the solid sheets of the metal of which composed, plus 20 frs. per 100 kilogs.	
543*c*.	Trellis work of iron, steel, copper, brass, zinc, or other metal:		
	In one piece only	Duty on the solid cold-rolled sheet used, or as the corresponding sheet metal, plus 7 frs. per 100 kilogs.	
	In several pieces:		
	With meshes of 25 mm. side and more Per 100 kilogs. N	15 00	10 00*
	With meshes of less than 25 mm. side.. Per 100 kilogs. N	18 00	12 00
544.	Needles for sewing and sewing machine needles:		
	Less than 5 centimètres in length ..... Per 100 kilogs. N	300 00	250 00
	5 centimètres long or more ,, ,,	175 00	150 00
544*b*.	Needles for tulle and lace looms, knitting machines, &c.:		
	Shaped (*façonnées*).....Per 100 kilogs. N	450 00	300 00
	Articulated:		
	With one joint..... ,, ,,	675 00	450 00
	With two joints ..... ,, ,,	900 00	600 00
545.	Knitting needles and other similar articles not otherwise specified, of steel, iron or copper†.....Per 100 kilogs. N	30 00	20 00
545*b*.	Crochet and embroidery needles and button hooks‡ .....Per 100 kilogs. N	75 00	50 00
545*c*.	Paper and cloth eyelet punches for warehouse or office use‡ .....Per 100 kilogs. N	45 00	30 00
546.	Pins: Of iron, tinned ..... ,, ,,	75 00	50 00
	Of brass ..... ,, ,,	105 00	70 00
	Of steel with or without heads ,, ,,	188 00	125 00
546*b*.	Buckles, clasps, hooks and eyes for dresses, trousers, vests, suspenders, belts, gloves, footwear, and for all kinds of wearing apparel, of iron, steel, copper, brass, or any other common metal, and metallic parts of such articles (including the weight of the paper or cardboard to which they may be attached):		
	Rough, polished, varnished, tinned ..... Per 100 kilogs. N	75 00	50 00
	Whitened..... ,, ,,	113 00	75 00
	Coppered, nickelled, oxidized, enamelled, silvered or gilt	Duty on gilt or silvered articles or imitation jewellery, according to kind.	
	Covered entirely or partly with celluloid or similar plastic materials Per 100 kilogs. N	223 00	175 00

* Per 100 kilogs. *gross*.

† Bodkins are classed as being needles of 5 centimètres or more in length For duties *see* heading "Needles," No. 544.

‡ Articles of this kind mounted in ivory, tortoiseshell, mother-of-pearl, bone, horn, fine wood, celluloid and the like, hardened caoutchouc, are dutiable as articles of those materials.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
547.	Fish hooks.....Per 100 kilogs. N	140 00	100 00
548.	Pens, of metals other than gold, silver, platinum, and other common metals, gilt or silvered** .....Per 100 kilogs. N	210 00	140 00
549.	Cutlery: Common:		
	Tailors' scissors .....Per 100 kilogs. N	30 00	20 00
	Pruning shears, weighing:		
	Each more than 150 grammes ..... Per 100 kilogs. N	30 00	20 00
	Each 150 grammes or less ,, ,,	60 00	40 00
	Kitchen and butchers' knives..... Per 100 kilogs. N	150 00	100 00
	Razors, common ..... ,, ,,	300 00	200 00
	Other; clasp knives§, ordinary scissors, pincers for breaking or cutting sugar, &c.... Per 100 kilogs. N	450 00	300 00
	Fine: Table knives with ivory, mother-of-pearl or tortoiseshell handles...Per 100 kilogs. N	900 00 (1)	600 00
	Other ..... ,, ,,	720 00 (2)	480 00
	Blades of razors, of knives, and of scissors (other than tailors' scissors):		
	Rough and still bearing the seams left by casting or stamping Per 100 kilogs. N	27 00	18
	With the seams removed but not otherwise worked .....Per 100 kilogs. N	150 00	100 00
	Superior, worked .... ,, ,,	450 00	300 00
	Entirely finished	Dutiable as fine cutlery, other.	

CLASSIFICATION OF ARTICLES OF CUTLERY NOT SPECIALLY MENTIONED IN THE TARIFF.

Articles.	Tariff No. and heading under which classified.
Scissors, other than tailors' scissors:	
Of precious metal	495. Gold and silver smiths' wares.
Of common metal, plated, gilt or silvered, *chaussé* with leather, with fittings of ivory, mother-of-pearl, tortoiseshell, amber, amberoid, or imitations of these materials.....	549. Cutlery, fine: other.
Other:	
Measuring, when closed, more than 17 centimètres	549. Cutlery, common: other.
Of less dimensions.....	549. Cutlery, fine: other.
Razors:	
Hollow-ground (*à lame évidée*), where the grinding corresponds to a disc of 7 centimètres or less in diameter	*549. Cutlery, fine: other.
With handle of precious metal, or of common metal decorated, gilt or silvered, or of ivory, mother-of-pearl, tortoiseshell, amber, amberoid, or imitations of these materials	549. Cutlery, fine: other.
Note.—Handles of precious metal are dutiable separately under the head of "gold and silver smiths' wares."	
Other.....	549. Common razors.
Table, dessert or carving knives:	
With handle of ivory, mother-of-pearl, tortoiseshell, amber, or amberoid, with or without fittings of precious metal: blade of common metal.	549. Table knives with handle of ivory, mother-of-pearl or tortoiseshell.
Blade and handle of precious metal..	495. Gold and silver smiths' wares (on the total weight)†.
Blade of precious metal, handle other than of precious metal, with or without fittings of precious metal:	
The blade	495. Gold and silver smiths' wares.
The handle	549. Table knives with handle of ivory, mother-of-pearl or tortoiseshell, *or, as the case may be*, Cutlery, fine: other.

** Pens of gold, silver, platinum, or common metal, gilt or silvered are dutiable respectively under Nos. 495 and 496.

§ Clasp knives, known as Swiss or military knives, with handles of wood, horn or ebonite, shall in every case pay duty as articles of common cutlery, "Other."

(1) The origin of the United States of America, 800 frs.

(2) 600 frs.

* The ascertainment of the curve of razors is effected by means of a disc of steel 7 centimètres in diameter which it is only necessary to apply to the blade of the razor in order to find immediately, by the examination of the points of contact, the dimension of the stone used for the grinding. If the hollowing of the blade coincides at all points or at its extremities with the circumference of the disc, the razor is dutiable under the head of "Cutlery, fine: other." In the contrary case (*i.e.*, if the disc has only a single point of contact with the blade), the razor is dutiable as a "common razor," except, of course, in the case of razors with handle of precious metal or common metal decorated, gilt, silvered, &c.

† When this tariff heading is applied, the weight of the mastic or other materials without value in the interior of the handles is to be deducted.

Articles.	Tariff No. and heading under which c'assified.
Handle of precious metal, blade of common metal:	
The handle	495. Gold and silver smiths' wares.†
The blade	549. Cutlery, fine: other.
Handle of imitation ivory, mother-of-pearl, tortoiseshell, amber or amberoid, of common metal gilt, silvered or decorated, or with fittings of precious metal: blade of common metal	549. Cutlery, fine: other.
Blade of common metal silvered or gilt, handle of some material other than mother-of-pe rl, ivory, tortoiseshell, amber, amberoid or precious metal	549. Cutlery, fine: other.
Other	549. Cutlery, common other.
Knives (except table, dessert and carving knives, kitchen and butchers' knives), penknives, finger-nail trimmers, finger-nail pincers, champagne pincers, corkscrews with blade, poignards, daggers, stilettos, pruning-bills and pruning knives, folding:	
Blade and handle of precious metal	495. Gold and silver smiths' wares (on the total weight).†
Blade *or* handle of precious metal:	
On the part formed of precious metal.	495. Gold and silver smiths' wares.†
On the other part	549. Cutlery, fine: other.
Other:	
Blade or handle of common metal gilt, silvered or decorated; of ivory, mother-of-pearl, tortoiseshell, amber, amberoid, or imitations of these materials; or with fittings of precious met l	549. Cutlery, fine: other.
Articles not included in the foregoing paragraphs.	549. Cutlery, common: other.
Finger-nail files, of common metal, without handle.	549. Cutlery, common: other.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
550.	Cylinders of copper or brass, for printing, engraved or not .....Per 100 kilogs. N	20 00	15 00
551.	Statues of metal, life size or larger	Duty on the metal of which composed	
	Articles of cast iron:		
	Neither turned nor polished:		
552.	Railway chairs, paving and furnace plates cast in the open mould ....Per 100 kilogs. G	5 00	2 75
553.	Straight cylindrical pipes, for canalisation, 7 mm. or more in thickness. Beams and columns, solid or hollow, not ornamented; frames (*batis*) of columns merely pierced with holes; gas retorts; solid fire bars for grates, even put together bars and plates for furnaces; straight bars of solid section; vats (*cuves*) of large size for industrial purposes; inspection doors (*trappes de regards*); plates for sewers and similar rough castings Per 100 kilogs. G	6 00	4 00
553*b*.	Straight cylindrical pipes for canalisation, less than 7 mm. in thickness; water and like unions, such as elbow or branched pipes, straight joints (*raccords droits*) (including joints furnished with rough flanges pierced by drills) Per 100 kilogs. G	8 00	5 00
554.	Iron castings for machinery or for ornament weighing:		
	Above 50 kilogs. each Per 100 kilogs. G	6 00	4 00
	From 5 kilogs. to 50 kilogs. ,, ,,	7 00	5 00
	Less than 5 kilogs. .... ,, ,,	8 00	6 00
555.	Other than parts of machines, tinned, coppered, bronzed, varnished, enamelled, or rendered inoxidizable..Per 100 kilogs. N	15 00	10 00*
555*b*.	Ribbed cylinders, cylinders with water jackets, pistons, crank cases, piping of cast iron for explosive motors, weighing:		
	More than 60 kilogs. ..Per 100 kilogs. N	10 50	7 00*
	From 12 to 60 kilogs. ,, ,,	13 50	9 00*
	Less than 12 kilogs. ,, ,,	16 50	11 00
556.	Manufactures of case-hardened cast iron:		
	Rough, merely trimmed, weighing:		
	More than 500 kilogs Per 100 kilogs. G	6 00	4 00
	From 100 to 500 kilogs. ,, N	12 00	8 00*
	Less than 100 kilogs... ,, ,,	17 00	11 00
	Turned, nled, or fitted, mounted or not, on iron or steel shafting, weighing:		
	More than 500 kilogs Per 100 kilogs. N	18 00	12 00
	From 100 to 500 kilogs.. ,, ,,	26 00	17 00
	Less than 100 kilogs... ,, ,,	33 00	22 00
557.	Stoves, fireplaces, heaters (*calorifères*), kitchen and cooking ranges (*cuisinières*) entirely of cast iron, and detached parts of the same, ornamented or not, neither polished, tinned, nor decorated by application of enamel or varnish.....Per 100 kilogs. G	9 00	6 00
	The same articles made of cast and sheet iron, or of sheet iron, and separate parts thereof, ornamented or not, neither polished, tinned nor decorated by the application of enamel or varnish ..... Per 100 kilogs. N	14 00	9 00*
	The same articles, with parts of cast or sheet iron, polished, tinned, varnished, or decorated by the application of enamel in one colour .....Per 100 kilogs. N	18 00	12 00
	The same articles, with parts of cast or sheet iron, covered with impressions or designs, or decorated with gold or by the application of enamel in several colours.. Per 100 kilogs. N	29 00	19 00
557*b*.	Kitchen pots and utensils and other articles not entering under the above classes .... Per 100 kilogs. G	6 00	4 00
558.	Manufactures of iron or steel:		
	Iron founders' wares:		
	Iron or steel building mate ial: parts of bridges, fixed or moveable, frame work for buildings, &c., for sluice gates, for portable railways and, in general, all objects composed of one or more pieces bored or adjusted, pieced or fitted together with rivets or bolts, other than the detached pieces covered by the preceding paragraphs, each piece weighing 5 kilogs. at least to the lineal mètre .. Per 100 kilogs. N	12 00	9 00*
558*b*.	Iron and steel work; smaller pieces not specified—to be used as gratings, as barriers at level crossings, frames for tents, for hot-houses, kiosques, or verandahs, window frames, fitted or not, fixed or moveable frames, shutters of sheet iron for shops and, in general, all objects composed of one or more pieces, bored or adjusted, or fitted together with rivets or bolts, each piece weighing less than 5 kilogs. to the lineal mètre .....Per 100 kilogs. N	15 00	10 00*
558*c*.	Iron work for carriages, more particularly iron work to be used in any way in the construction of railway rolling stock (comprising buffers and couplings), weighing:		
	15 kilogs. or more..Per 100 kilogs. N	18 00	12 00
	Less than 15 kilogs... ,, ,,	23 00	15 00
559.	Locks:		
	Entirely of iron ..... Per 100 kilogs. N	23 00	15 00
	With iron case, partly of copper or brass, without lever tumblers..Per 100 kilogs. N	30 00	20 00
	The same, with lever tumblers ,, ,,	38 00	25 00
	With copper case:		
	Without lever tumblers ,, ,,	38 00	25 00
	With lever tumblers .. ,, ,,	45 00	30 00
559*b*.	Padlocks:		
	With cases entirely of rough iron, neither decorated nor varnished:		
	Without lever tumblers.Per 100 kilogs. N	23 00	15 00
	With lever tumblers (with a divided key bit) .....Per 100 kilogs. N	30 00	20 00
	With cases of other kinds:		
	Without lever tumblers .. ,, ,,	38 00	25 00
	With lever tumblers (with a divided key bit).....Per 100 kilogs. N	45 00	30 00
559*c*.	Hinge-plates ("*paumelles*") combined or not with copper or brass, or composed wholly of copper or brass..Per 100 kilogs. N	35 00	20 00
559*d*.	Keys, iron lock bolts of all kinds, hooks, hinges of iron or sheet iron, latches, slide bolts, and all other articles in rough iron, trimmed or not, turned, filed or polished, for furniture, doors and casements ..... Per 100 kilogs. N	23 00	15 00
	Same articles, partly or wholly of copper or brass .....Per 100 kilogs. N	25 00	20 00
560.	Anchors, chains and cables:		
	Dredged up in the harbours or roadsteads of France under the conditions of the law of the 2nd July, 1836 ..Per 100 kilogs. G	0 25	0 25
	Other:		
561.	Cables of iron and steel:		
	Of wire of less than 70 kilogs. resistance per sq. mm. of section, and of a diameter of:		
	More than 2 mm ....Per 100 kilogs. N	14 00	9 00*
	More than 1 and up to 2 mm ,, ,,	18 00	12 00
	More than 0.5 and up to 1 mm..... Per 100 kilogs. N	21 00	14 00
	0.5 mm. and less..... ,, ,,	33 00	22 00
	Of wire of 70 to 175 kilogs. resistance per sq. mm. of section, and of a diameter of:		
	More than 2 mm ....Per 100 kilogs. N	21 00	12 00
	More than 1 and up to 2 mm ,, ,,	26 00	15 00
	More than 0.5 and up to 1 mm..... Per 100 kilogs. N	33 00	17 00
	0.5 mm. and less..... ,, ,,	48 00	32 00

† When this tariff heading is applied, the weight of the mastic or other materials without value in the interior of the handles is to be deducted.

* Per 100 kilogs. *gross*.

* Per 100 kilogs *gross*.

XXVIII.—MANUFACTURES OF METAL—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Of wire of more than 175 kilogs. resistance per sq. mm. of section, and of a diameter of:		
	More than 2 mm ....Per 100 kilogs. N	35 00	20 00
	More than 1 and up to 2 mm ,, ,,	42 00	28 00
	More than 0.5 and up to 1 mm..... Per 100 kilogs. N	61 00	41 00
	0.5 mm. and less..... ,, ,,	78 00	55 00
561*b*.	Barbed wire fencing..... ,, ,,	16 50	11 00
562.	Anchors .....Per 100 kilogs. N	12 00	8 00*
562*b*.	Chains of iron or steel, with links:		
	15 mm. or more in thickness ..... Per 100 kilogs. N	12 00	8 00*
	More than 8 and less than 15 mm. in thickness .....Per 100 kilogs. N	18 00	12 00
	8 mm. or less in thickness .. ,, ,,	24 00	15 00
562*c*.	Articles of iron and steel:		
	Busks and springs for personal attire, of steel, polished, varnished, not covered ..... Per 100 kilogs. N	38 00	25 00
562*d*.	Umbrella frames:		
	Steel ribs, straight, grooved, called "paragon": for the manufacture of such frames Per 100 kilogs. N	23 00	15 00
	Frames without handles, sticks or fittings, and separate metal parts thereof:		
	Of round wire:		
	Rough, varnished..Per 100 kilogs. N	30 00	20 00
	Polished or tinned .. ,, ,,	37 50	25 00
	Of grooved wire called "paragon":		
	Rough, varnished..Per 100 kilogs N	45 00	30 00
	Polished or tinned .. ,, ,,	53 00	35 00
	Coppered, nickelled or oxidised .... Per 100 kilogs. N	150 00	100 00
	Enamelled, silvered or gilt.....	Duty on gilt or silvered articles, or on imitation jewellery according to kind	
	Frames combined with handles or sticks, with or without the fittings:		
	Rough or varnished Per 100 kilogs. N	75 00	50 00
	Polished or tinned .... ,, ,,	90 00	60 00
	Coppered, nickelled or oxidised ..... Per 100 kilogs. N	150 00	100 00
	Enamelled, silvered or gilt.....	Duty on gilt or silvered articles, or on imitation jewellery, according to kind	
	Handles or sticks, springs, slides, cups (*godets*), nuts, rings, ferrules, and other fittings:		
	In steel or iron:		
	Rough or varnished ..Per 100 kilogs. N	75 00	50 00
	Coppered, enamelled, nickelled, oxidised, tinned or polished.....	Duty on imitation jewellery according to kind.	
	In copper, brass, German silver, rough, varnished, nickelled, bronzed, oxidised, tinned	Duty on imitation jewellery according to kind.	
563.	Nails:		
	For shoeing animals.....Per 100 kilogs. N	23 00	15 00
	Ice cramps, screw, with cut head..... Per 100 kilogs. N	33 00	22 00
564.	Other kinds, weighing:		
	Large, more than 20 kilogs. to the 1,000 .. Per 100 kilogs. G	9 00	6 00
	Medium, from 5 to 20 kilogs. to the 1,000 Per 100 kilogs. N	13 00	9 00*
	Small, from 200 grammes to 5 kilogs. to the 1,000 .....Per 100 kilogs. N	19 00	14 00
	Very small, less than 200 grammes to the 1,000 .....Per 100 kilogs. N	40 00	30 00
565.	Nails of wire, of iron, or steel, machine made, whether tinned, coppered, zinked, coal-tarred, or not:		
	Of above 2 millimètres in diameter..... Per 100 kilogs. N	15 00	8 00*
	From 1 to 2 millimètres in diameter .... Per 100 kilogs. N	20 00	11 00
	Of 1 millimètre in diameter and less .... Per 100 kilogs. N	35 00	24 00
566.	(1) Screws, eyebolts, strap hinges, hooks, bolts, rivets, nuts, and all articles in the screw and bolt trade not specified, whether with thread or not, even polished, varnished, or coated with any preparation, but not having been subjected to any working on the lathe or any process of *décolletage*, having a diameter of:		
	25 mm. or more.....Per 100 kilogs. N	15 00	10 00*
	From 18 to 25 mm..... ,, ,,	18 00	12 00
	From 12 to 18 mm..... ,, ,,	21 00	14 00
	From 8 to 12 mm ..... ,, ,,	27 00	17 00
	From 3 to 8 mm..... ,, ,,	36 00	22 00
	Less than 3 mm ..... ,, ,,	42 00	28 00
566*b*.	The same articles turned or *décolletés*, with a diameter of:		
	25 mm. or more.....Per 100 kilogs. N	18 00	12 00
	18 to 25 mm..... ,, ,,	27 00	18 00
	12 to 18 mm..... ,, ,,	30 00	20 00
	8 to 12 mm ..... ,, ,,	33 00	22 00
	3 to 8 mm..... ,, ,,	45 00	30 00
	Less than 3 mm ..... ,, ,,	57 00	38 00
566*c*.	Split washers, (*rondelles brisées*) destined to act as spring, weighing each:		
	Less than 5 grammes ..Per 100 kilogs. N	30 00	20 00
	From 5 to 25 grammes .... ,, ,,	25 00	17 00
	More than 25 grammes.... ,, ,,	21 00	14 00
566*d*.	Mechanical stoppers or corks made of a head of porcelain either white or colored and iron or steel wire, and with or without india-rubber ring, and detached pieces of metal.. Per 100 kilogs. N	40 00	25 00
567.	Tubes of iron or of steel:		
	Simply butt-joined (2), with an internal diameter of: 9 millimètres or more..... Per 100 kilogs. N	13 50	9 00*
	Less than 9 millimètres.. ,, ,,	21 00	14 00
	Butt-welded (*soudés par rapprochement*) (2), having an internal diameter of:		
	More than 35 and up to 100 mm. ..... Per 100 kilogs. N	15 00	10 00*
	35 mm. or less..... ,, ,,	27 00	18 00
	Of any diameter, doubled or lap-welded, and tubes of an internal diameter of more than 100 mm. welded by any process (2) ..... Per 100 kilogs. N	27 00§	18 00
	Worms and jointings of all kinds (3) ,, ,,	27 00	18 00
567*b*.	(3) Tubes and worms, pressed, seamless (*emboutis ou sans soudure*) shell rings of boilers, of iron or steel:		
	Of an interior diameter of over 35 mm. .. Per 100 kilogs. N	60 00	40 00
	More than 9 and up to 35 mm ,, ,,	120 00	80 00
	More than 5 and up to 9 mm ,, ,,	300 00	200 00
	More than 2 and up to 5 mm ,, ,,	675 00	450 00
	2 mm. and less..... ,, ,,	6,000 00	4,000 00
567*c*.	Receptacles of steel, unwelded, for compressed or liquefied gas ..... Per 100 kilogs. N	120 00	80 00
568.	Household wares and other articles, of iron, steel, or black sheet iron not otherwise specified:		
	Not painted or polished and not having been worked in any way Per 100 kilogs. N	26 00	17 00
	Painted, polished, coated with lead or zinc, or galvanized ..Per 100 kilogs N	27 00	18 00
	Varnished ..... ,, ,,	30 00	20 00
	Plain enamelled, tinned ,, ,,	42 00	28 00
	Coppered, tinned and painted, tinned and varnished .....Per 100 kilogs. N	45 00	30 00
	Enamelled-decorated, without gold, marbled or granited without gold Per 100 kilogs. N	48 00	35 00
	Printed in one or two colors without gold:		
	In plain sheets.....Per 100 kilogs. N	48 00	35 00
	Other ..... ,, ,,	60 00	40 00
	Enamelled-decorated with gold, marbled or granited, with gold; printed in more than two colors or in gold:		
	In plain sheets ..... Per 100 kilogs. N	60 00	40 00
	Other ..... ,, ,,	68 00	45 00
	(4) Reservoirs, tuns, vats, in enamelled steel, of more than a cubic mètre capacity, and detached parts of enamelled steel for their construction..... Per 100 kilogs. N	30 00	20 00
569.	Coffee mills with cases of wood, cast or sheet iron; articles of domestic use, such as presses for meat, meat choppers, presses for fruit, small hand pumps, &c..... Per 100 kilogs. N	20 00	16 00
570.	Apparatus for water closets, with lever or balance, flushing cisterns..Per 100 kilogs. N	17 00	13 00
571.	Buckles for saddlery, iron and other accessories for saddlers' wares, made of iron, or of malleable cast iron or cast steel ..... Per 100 kilogs. N	35 00	20 00
572.	Wares of copper, pure, or of copper alloyed with zinc or tin:		
	Coppersmiths' wares, including needles of copper (other than knitting), and tubes of all kinds, of copper, pure or alloyed with any other metals ..... Per 100 kilogs. N	30 00	20 00

* Per 100 kilogs. *gross*.

(1) The cutting (*fraisage*) of the head of wooden screws is not to be held to be working on the lathe; the diameter means: in the case of nuts the internal diameter, and in the case of other articles it is measured at the widest part of the stem; where articles belong to different classes the duty is leviable for that belonging to the highest taxed class.

(2) Tubes welded by autogenous welding or soldered pay duty as "Tubes pressed or seamless" when they are less than 2 mm. in thickness.

(3) Tubes of this kind included in any machine are dutiable under No. 567*b*.

(4) In the case of separate importations a drawing should accompany each consignment, with a statement of the numbers and the weight of each article

§ The origin of the United States of America 24 frs.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
572*b*.	Tools of copper, pure or alloyed with zinc or tin, with or without handle (1)..... Per 100 kilogs. N	45 00 (2)	30 00
573.	Cloisonné enamels ..... ,, ,,	68 00	45 00
	Objects of art and ornament, of copper or bronze, including imitations (zinc and lead, pure or alloyed) (3) (4)....Per 100 kilogs. N	68 00	45 00
574.	Articles for lamps and tinsmiths' wares, made by an assimilation of several metals with copper, pure or alloyed, burnished, polished, or varnished .....Per 100 kilogs. N	60 00	45 00
575.	Other wares not otherwise mentioned ..... Per 100 kilogs. N	50 00	40 00
575*b*.	Gimp nails, with steel or iron point, and head of copper, pure or alloyed with zinc or tin, polished or varnished..Per 100 kilogs. N	50 00	30 00
576.	Lead pipes, and manufactures of lead of all kinds, weighing: (5)		
	50 grammes and more per piece ..... Per 100 kilogs. G	10 00	6 50
	Less than 50 grammes and more than 20 grammes per piece .. Per 100 kilogs N	13 50	9 00*
	20 grammes and less per piece ,, ,,	21 00	14 00
	Leaden articles, weighing per piece 50 grammes or less, threaded, turned or fitted, or other .....Per 100 kilogs. N	27 00	18 00
576*b*.	Small shot ..... ,, ,,	12 00	8 00*
576*c*.	Electric accumulators and detached parts ‡‡ Per 100 kilogs. N	25 00	16 50
576*d*.	Dry batteries ..... ,, ,,	60 00	40 00
577.	Tin pots and other manufactures of tin, pure or alloyed with zinc, antimony or lead, weighing per piece: (5)		
	80 grammes or more ..Per 100 kilogs. N	45 00	30 00
	Less than 80 grammes .. ,, ,,	60 00	40 00
578.	Zinc wares of all sorts:		
	Ordinary, smooth or stamped ..... Per 100 kilogs. N	12 00	8 00*
	Varnished, polished, or nickelled, including articles for lamp makers' use ..... Per 100 kilogs. N	30 00	20 00
	Printed in colors, decorated or gilded..... Per 100 kilogs. N	50 00	40 00
579.	Nickel manufactures, or alloyed with copper or zinc (German silver) or in nickelled metals .....Per 100 kilogs. N	150 00	100 00
579*b*.	Manufactures of aluminium, other than jewellery .....Per 100 kilogs N	180 00	120 00
	Manufactures of aluminium bronze, containing not more than 20 % of aluminium .... Per 100 kilogs. N	60 00	40 00

XXIX.—ARMS, POWDER AND AMMUNITION.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
580.	Arms of war, regulation, portable, and arms of war employed abroad (rifles and carbines) .....Per 100 kilogs. N	600 00‡	500 00‡
581.	Old arms for collections, and arms of all kinds for panoplies..... Per 100 kilogs. N	90 00	60 00
	Arms of commerce:		
	Side arms..... ,, ,,	90 00	60 00
	Fire arms:		
	Sporting guns, carbines and pistols, with 1 or 2 barrels, muzzle-loaders ..... Per 100 kilogs. N	360 00	240 00
	Sporting guns, breech-loaders, with 1 or more barrels:		
	Pin fire.....Per 100 kilogs. N	525 00	350 00
	Central-fire with hammers. ,, ,,	1,200 00	800 00
	Central fire hammerless, including also all guns not mentioned in the preceding categories .....Per 100 kilogs. N	1,650 00	1,100.00
	Target rifles (*armes de tir*), breech-loading, carbines, revolvers, pistols, repeating or other, and walking-stick guns ..... Per 100 kilogs. N	900 00	600 00
	Arms, guns, carbines, pistols of any system, using as their motive force springs, compressed air, liquefied gas &c..... Per 100 kilogs. N	450 00	300 00
	Gun barrels and parts in the rough (bruts de forge) .....Per 100 kilos. N	90 00	60 00
	Groups of parts of guns fitted together, other than in the rough (bruts de forge), such as barrels of drop down breach-loading guns, actions, trigger guards.....	Duties on those classes of arms to which the pieces belong.	

(1) Handles of fine material (fine wood, horn, bone, vulcanized rubber, celluloid, mother-of-pearl, ivory, tortoiseshell, amber, precious metal &c.) pay in all cases duty according to the constituent material.

(2) The origin of the United States of America 35 frs.

(3) Imitations in white pay only three fourths of the duty prescribed in No. 573.

(4) The same articles, gilt, silvered or nickelled, are dutiable under No. 496.

(5) Manufactures of lead alloyed with tin are dutiable as manufactures of tin No. 577, with the exception of coarse articles (pipes &c.) containing less than 10 % of tin.

* Per 100 kilogs. *gross*.

‡‡ Detached parts are admitted under No. 576*c* only if they are not on account of their nature subject to a higher rate of duty.

‡ Applicable to French arms of war sold subject to exportation.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c
	Loose parts of guns not pieced together, other than in the rough. Per 100 kilogs. N	1,650 00	1,100 00
582.	Guns and gun-carriages‖:		
	Of bronze or of copper‖	Duties on manufactures of bronze or of copper	
	Of steel‖	Duties on manufactures of steel	
	Of cast iron‖	Duties on manufactures of cast iron	
	Of iron‖.....	Duties on manufactures of iron	
	Of wood‖	Duties on manufactures of wood not otherwise mentioned	
583.	Gunpowder.....	Prohibited	Prohibited
584.	Dynamite.....Per 100 kilogs. N	50 00†	50 00†
585.	Percussion caps:		
	Munitions of war‖	Prohibited	Prohibited
	For sporting purposes, for target practice, including primings or detonators for mines.....Per 100 kilogs. N	110 00	75 00
585*b*.	Detonators for mines with an electric priming .....Per 100 kilogs. N	150 00	100 00
586.	Cartridges:		
	Munitions of war, loaded	Prohibited	Prohibited
	,, ,, empty Per 100 kilogs. N	80 00	75 00
	Imported for the use of rifle clubs (sociétés de tir) ....Per 100 kilogs. N	50 00	43 00
	For sporting purposes, loaded	Prohibited	Prohibited
	,, ,, empty (with caps or not) .....Per 100 kilogs. N	80 00	75 00
587.	Projectiles	As articles of metal, according to kind.	
588.	Miners' fuses:		
	Ordinary .....Per 100 kilogs. N	35 00	30 00
	Tape..... ,, ,,	50 00	45 00
	Guttapercha ..... ,, ,,	80 00	75 00
589.	Fireworks ..... ,, ,,	125 00	100 00

XXX.—FURNITURE.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
590.	Furniture:		
	Of bent wood, fitted or not; pieces and parts of furniture in bent wood:		
	Painted, varnished or decorated by fire or otherwise .....Per 100 kilogs. N	38 00	25 00
	Other ..... ,, ,,	23 00	15 00
590*b*.	Bottoms or backs of chairs, veneered on one or both sides;		
	Varnished, printed, pyrograved, carved, moulded or thermo-plastic Per 100 kilogs. N	28 00	18 00
	Other..... ,, ,,	18 00	12 00
591§.	Furniture other than of bent wood:		
	Chairs:		
	Carved, inlaid, with marquetry‡, decorated with mosaic, with copper ornaments, gilt or lacquered:		
	Sofas, easy chairs (*bergères*), marquises, lounges, arm chairs and benches .....Per 100 kilogs. N	113 00	75 00
	Other..... ,, ,,	75 00	50 00
	With a uniform carved design (*un seul motif de sculpture*) or moulded Per 100 kilogs. N	30 00	20 00
	Waxed or varnished .. ,, ,,	24 00	16 00
	Other ..... ,, ,,	18 00	12 00
591*b*.	Pieces and separate parts of chairs:		
	Obtained by turning, including parts of furniture other than chairs obtained by the same process.....	Dutiable as turnery under No. 602*b*.	
	Other.....	Dutiable as chairs, according to kind.	
592.	Furniture, other than bent wood:		
	Other than chairs, veneered on one or both sides, in all woods, pieces and separate parts:		
	Carved, with inlaid work, with marquetry‡, decorated with mosaic, ornamented with copper, or gilt or lacquered:		
	Console tables, cressets, stands for vases, tables, screens, clock-cases or cabinets, fire-screens, stools, dressing tables (*coiffeuses*), show cases, centre tables, what-nots, cartel clocks Per 100 kilogs. N	113 00	75 00
	Other ..... ,, ,,	75 00	50 00
	Moulded..... ,, ,,	30 00	20 00
	Varnished, waxed or others.. ,, ,,	24 00	16 00
592*b*.	Other than bent wood:		
	Other than chairs, massive, and pieces, and separate parts:		
	Carved, with inlaid work, with marquetry‡, decorated with mosaic,		

‖ Imported under the conditions of the law of 14th August, 1885.

† Not including Inland Revenue duties.

§ Articles of wood covered with Japanese lacquer called "*urushi*" are to be classed in Nos. 591, 592*b*, 593 or 641*b* of the minimum tariff, according to kind, unless owing to their combination with other materials, they are liable to a higher duty (Convention with Japan).

‡ A simple fillet of wood is not to be considered as marquetry work.

Tariff No.	XXX.—FURNITURE—continued	Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	ornamented with copper, gilt or lacquered:		
	Console tables, cressets, stands for vases, tables, screens, clockcases or cabinets, fire-screens, stools, dressing tables (*coiffeuses*), show cases, centre-tables, what-nots, cartel clocks ....Per 100 kilogs. N	113 00	75 00
	Other ..... ,, ,,	75 00	50 00
	Moulded ..... ,, ,,	30 00	20 00
	Varnished or waxed ..... ,, ,,	24 00	16 00
	Other ..... ,, ,,	7 50	5 00
593.	Furniture covered (*garnis*), and upholstered, of all kinds	Pay duties according to the categories as above plus 23 per cent.	Pay duties according to the categories as above plus 15 per cent.
593*b*.	Caned, put together or not, or parts thereof.	Same duty as 593. ¶	
594.	Beadings, and mouldings of wood:		
	Rough, or plastered or distempered..... Per 100 kilogs. N	15 00	10 00*
	Plain gilt, painted, varnished, lacquered with a uniform colour, or carved or with ornaments in relief, hollow carved, decorated, with designs imitating the grain of wood, or with other designs Per 100 kilogs. N	75 00	50 00
	With incrustations of mother-of-pearl, ivory or tortoiseshell ..Per 100 kilogs. N	300 00	200 00
594*b*	Frames of wood, of all sizes:		
	Rough, plastered or coated with distemper Per 100 kilogs. N	18 75	12 50
	Plain gilt, painted, varnished, lacquered with a uniform colour, or carved or ornamented in relief, hollow carved, decorated with designs imitating the grain of wood or with other designs ..Per 100 kilogs. N	93 75	62 50
	With incrustations of mother-of-pearl, ivory or tortoiseshell .....Per 100 kilogs. N	375 00	250 00
	XXXI.—WOODEN WARES.		
595.	Casks, empty, serviceable; fitted together or not, hooped with wood or metal:		
	Containing 500 litres or more..... Per 100 kilogs. G	8 00	5 00
	Less than 500 litres.... ,, ,,	3 00	2 00
596.	Brooms made of sorghum or cameline:		
	With handles .....Per 100 kilogs. N	21 00	15 00
	Without handles ..... ,, ,,	18 00	13 00
596*b*.	Brooms, common, of birch or other wood:		
	With handles .....Per 100 kilogs. G	5 00	4 00
	Without handles	Free	Free
597.	Builders' and cartwrights' wood, shaped:		
	Of hard wood .....Per 100 kilogs. G	3 50	2 50
	Of soft wood ..... ,, ,,	3 00	2 00
598.	Button moulds .....Per 100 kilogs. N	15 00	13 00
599.	Shoes:		
	(Sabots), common..... ,, ,,	15 00	12 00
	Painted, varnished or trimmed ,, ,,	30 00	25 00
600.	Wood, planed, grooved, and (or) tongued, planks, strips, and veneers for floors, planed, grooved, and (or) tongued:		
	Of oak, or other hard wood ..... Per 100 kilogs. G	7 50	5 00
	Of fir, or other soft wood ,, ,,	5 25	3 50
601.	Doors, windows, Venetian blinds or shutters, roll shutters, roller blinds†, wood panelling, and joiners' work, put together or not:		
	Of hard wood, including articles made partly of hard and partly of soft wood Per 100 kilogs. N	30 00	20 00
	Of soft wood ..... ,, ,,	19 00	12 50
	Painted, varnished or lacquered, of a uniform color.....Per 100 kilogs. N	45 00	30 00
	Carved or ornamented in relief or hollow, carved, gilt or decorated with designs imitating the grain of wood or with other designs.....Per 100 kilogs. N	75 00	50 00
601*b*.	Wood cut (*filé*) for roller blinds ,, G	1 50	1 00
602.	Small wooden wares:		
	Boxes of white wood, wood shaped for brushes and handles for tools, small and less than 10 centimètres in length Per 100 kilogs. N	40 00	20 00
	Bobbins for spinning and weaving, tubes, spindles, "biots," "épeulots," warp cops, "busettes":		
	Not more than 10 centimètres in length Per 100 kilogs. N	50 00	30 00
	More than 10 centimètres in length.... Per 100 kilogs. N	15 00	10 00*
	Small reels of common wood, for sewing thread, not varnished, or painted ..... Per 100 kilogs. G	10 00	7 50
	Other articles, not varnished..... Per 100 kilogs. G	10 00	7 50
	Other articles, varnished.. ,, N	16 00	12 00
602*b*.	Wood-turners' wares:		
	Varnished or waxed, or coated with any composition.....Per 100 kilogs. N	30 00	20 00
	Other..... ,, ,,	25 00	15 00
602*c*.	Vats and tubs, put together or not ,, G	10 00	7 50
602*d*.	Felloes of wood, bent, neither hollowed nor moulded nor shaped for cycles ..... Per 100 kilogs. N	38 00	25 00
603.	Wood, squared, for shuttles, under 500 grammes in weight .....Per 100 kilogs. N	Dutiable under Nos. 128 or 138 according to kind.	
603*b*.	Shuttles for weaving, of all sorts, finished or not .....Per 100 kilogs. N	100 00	60 00
603*c*.	Handles for agricultural instruments, made of wood, less than 2·40 mètres in length, and less than 55 millimètres in diameter, bent or not:		
	Of ash, unvarnished, neither waxed nor coated with any substance.....	Free	Free
	Other.....	Half the duty on Turnery Wares, No. 602*b*.	
603*d*.	All other wooden wares ..Per 100 kilogs. N	15 00	12 50
603*e*.	Cylinders or plates of wood engraved for printing wall paper, tissues, waxed cloths, linoleum .....Per 100 kilogs. N	135 00	90 0
	XXXII.—MUSICAL INSTRUMENTS.		
604.	Pianos:		
	Upright .....Each	150 00	100 00
	Grand:		
	Up to 2·25 metres in length ..... ,,	225 00	150 00
	More than 2·25 metres in length .... ,,	340 00	225 00
	Organs, harmoniums, instruments with free metallic reeds, with one or more stops, church organs complete, barrel organs, mechanical instruments with pipes, controlled by means of cylinders, interchangeable or not, whatever be the motive power, mechanical organs with pipes, also pianos with organ pipes, giving the effect of the violin, flute, clarinet, orchestrions, &c. played with perforated cardboard or paper, whatever be the motive power, instruments with strings for striking,† or reeds, played mechanically by a cylinder, interchangeable or not, of perforated cardboard or paper, whatever be the motive power, additional cylinders for these instruments, hand organs, aristons, manopans, and other instruments with free reeds, played by means of perforated cardboard or paper§ .. Per 100 kilogs. N	150 00	100 00
	Bird organs .....Each	3 00	2 00
	Hurdy gurdies..... ,,	4 50	3 00
	Harps..... ,,	120 00	80 00
	Violins (*violas d'amore*), tenor violins, exclusive of the cases, bows, or other accessories, without incisions‡.....Each	2 25	1 50
	With incisions ..... ,,	6 00	4 00
	Zithers, banjoes and Æolian harps ..... ,,	3 00	2 00
	Violoncellos and bass viols:		
	Without incisions‡ ..... ,,	4 50	3 00
	With incisions ..... ,,	12 00	8 00
	Double basses of wood ..... ,,	12 00	8 00
	Guitars and mandolines (without the cases):		
	Without ornaments of mother-of-pearl .... Each	3 00	2 00
	With ornaments of wood or mother-of-pearl round the opening in the covering board Each	6 00	4 00
	With inlaid wood or mother-of-pearl all round the covering board .....Each	9 00	6 00
	Piccolos and flageolets (*musettes*):		
	Single key and ocarinas .....Per dozen	1 80	1 20
	More than one key .....Each	1 50	1 00
	Annular system (*anneaux*)..... ,,	6 00	4 00
	Flutes, large:		
	Single key ..... ,,	0 30	0 20
	More than one key ..... ,,	1 50	1 00
	Annular system (*anneaux*)..... ,,	6 00	4 00
	Oboes, clarinets, English horns (*cors anglais*), bassoons, and bagpipes (*cornemuses*):		
	Without rings .....Each	3 00	2 00
	Annular system (*anneaux*) ..... ,,	6 00	4 00
	Ophicleides, bass, double-bass of copper, bombardons, helicons, saxophones, sarrussophones .....Each	20 00	12 50
	Clarions and military trumpets ..... ,,	2 25	1 50
	Bass bugles, bass hunting-horns, tenor and bass trumpets .....Each	3 75	2 50
	Horns and cornets, of horn or copper.... ,,	0 90	0 60
	Horns and hooters for automobiles, coaches and motor cycles, whatever be the method of producing the sound .....Each	3 00	2 00

¶ Parts of caned furniture imported separately pay duty as fine basket work of osier or other fibres, No. 611.

* Per 100 kilogs. *gross*.

† Roller blinds manufactured of beadings of drawn wood, connected by threads of vegetable or other material are dutiable as "other manufactures of wood," No. 603*d*, or "fine basketware," No. 611, according to kind, according as the threads occupy more or less than 10% of the total surface.

† Not including mechanical pianos, each part of these instruments paying duty according to its class under Nos. 604 and 605.

§ Perforated cardboards and papers, motors of all kinds, electrical accumulators and parts pay duty separately according to kind. Instruments with free metallic reeds, having more than 260 reeds, pay a surtax of 10% per 100 reeds or fraction thereof.

‡ Instruments "with incisions" are those having an inlaid or checkered incision round the covering board and at the bottom. Those in which this incision is simply coloured or traced in black are regarded as "without incision."

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Syrens for automobiles ..... Each	4 50	3 00
	Hunting horns and trumpets ..... "	2 40	1 60
	Cornets with three pistons, horns with keys or pistons, *néocors*, and harmony trumpets Each	5 25	3 50
	Saxhorns, baritone or tenor, trombones, buccins and bugles in copper ..... Each	5 25	3 50
	Chinese bells, large and small drums, kettle drums, chimes and xylophones ..... Each	3 75	2 50
	Tambourines, timbrels, triangles, metallophones ..... Each	0 75	0 50
	Cymbals ..... Per pair	2 25	1 50
	Castanets ..... "	0 75	0 50
	Tum-tums and Chinese gongs ..... Each	4 50	3 00
	Accordions, concertinas of whatever shape Each	1 50	1 00
	Harmonicas (mouth) in wood or metal and Jew's-harps ..... Per 100 kilos. N	90 00	60 00
	Phonographs, gramophones, and the like, over 10 frs. in value ‖		
	Phonographs, gramophones, and the like, with cylinders or disks, with or without a screw for stimulating the sound-producer, mounted or not, movements, accessories and detached parts, cases and horns ..... Per 100 kilos. N	90 00	60 00
	Cylinders and disks of mineral wax or any other material, plastic or not, without mark of record .. Per 100 kilos. N	45 00	30 00
	Cylinders marked with record, and disks of mineral wax or any other material, plastic or not, marked with record on one side ..... Per 100 kilos. N	68 00	45 00
	Disks of mineral wax or any other material, plastic or not, marked with record on both sides .. Per 100 kilos. N	90 00	60 00
	Metallic or galvanic moulds, for use in making cylinders and disks:		
	Of copper ..... Per 100 kilos. N	60 00	40 00
	Of copper, nickelled .. " "	275 00	150 00
	Of copper, silvered or gilt " "	450 00	300 00
605.	Accessories and detached pieces of musical instruments:		
	Pneumatic and other apparatus for playing mechanically the harmonium or piano by means of perforated cardboard or paper worked by pedals, handles or mechanical or electrical motors,† independent and outside of the instrument which they play and whether placed inside or outside thereof:		
	54 notes and under ..... Each	60 00	40 00
	55 to 64 notes ..... "	90 00	60 00
	65 notes and more ..... "	120 00	80 00
	Pedals ..... "	60 00	40 00
	Bows and bowsticks, complete or not, ordinary ..... Each	0 45	0 30
	Fine, with inlaid work ..... "	1 25	0 75
	Reeds:		
	For clarinets and saxophones ..... Per 100	2 25	1 50
	For oboes, English horns (*cors anglais*), bassoons and sarrus-ophones .. The dozen	1 50	1 00
	Apparatus for stringing guitars and mandolines, of copper, with 6 or 8 strings, with pegs of bone or ebony ..... The dozen pairs	1 85	1 25
	Apparatus for stringing up guitars:		
	Of copper with pegs of ivory or mother-of-pearl ..... The dozen pairs	2 60	1 75
	Of German silver (*maillechort*) or nickelled for guitars:		
	With pegs of:		
	Bone or ebony .... The dozen pairs	3 30	2 20
	Ivory or mother-of-pearl "	3 60	2 40
	Métronomes ..... Each	1 50	1 00
	Bodies for mandolines or guitars, not varnished or inlaid, without or with handles .... Each	1 50	1 00
	Detached pieces for handle-worked pipe or reed organs ..... Per 100 kilos. N	150 00	100 00
	Detached pieces of church organs, pianos, harmoniums and similar instruments:		
	Of wood or metal, as sound boards, with or without reeds, bellows, bellows table, register table, the casing as separate panels or complete, wood or metal mechanism, valves and all parts of wood or metal used in the manufacture of harmoniums and similar instruments Per 100 kilos. N	150 00	100 00
	Keyboards for church organs, pianos, and similar instruments of wood with keys:		
	Of wood or bone	Dutiable under No. 641*b* "All other articles."	
	Of ivory or mother-of-pearl	Dutiable under No. 640 and also as turnery goods No. 641*b* for parts not of ivory or mother-of-pearl.	

‖ Instruments of 10 frs. or less in value are dutiable as toys according to kind.

† The perforated cardboard and paper, and the electric motors and accumulators will pay separately the duties prescribed for them.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Pipes for organs, silent (mutes):		
	Of tin ..... Per 100 kilos. N	45 00	30 00
	Of stuffs (*étoffe*) ..... " "	30 00	20 00
	Detached pieces for wind instruments made of brass:		
	Pistons and rotary cylinders ..... Per 100 kilos. N	450 00	300 00
	Bells of trumpets ..... " "	150 00	100 00
	Miscellaneous detached pieces, such as mouthpieces, musicstands, slides, screws for music stools, &c .. Per 100 kilos. N	225 00	150 00
	Detached pieces for wind instruments made of wood:		
	In turned wood ..... Per 100 kilos. N	750 00	500 00
	The viroles and keys made of German silver (*maillechort*) .. Per 100 kilos. N	750 00	500 00
	The viroles and keys made of brass ..... Per 100 kilos. N	525 00	350 00
	Cardboard perforated ..... " "	150 00	100 00
	Paper perforated ..... " "	300 00	200 00
	Strings for musical instruments and all other purposes:		
	Of gut ..... Per 100 kilos N	1,000 00	650 00
	Spun on gut ..... " "	450 00	300 00
	Of silk ..... " "	900 00	600 00
	Spun on silk ..... " "	450 00	300 00
	Cases for musical instruments of all sorts	Pay duties as manufactures in skin, cardboard, &c., according to kind	
	Not specially mentioned	Dutiable as articles of wood, metal &c. according to component material	

XXXIII.—MANUFACTURES OF SPARTERIE AND BASKET WARE.

606.	Sennit, plaited matting or bands:		
	Of esparto:		
	In two or three strands, for ropemaking only ..... Per 100 kilos. G	0 75	0 50
	Other ..... " "	1 50	1 00
607.	Sennit, plaited matting or bands:		
	Of straw, bark, or of white wood:		
	Coarse for mats ..... Per 100 kilos. G	1 50	1 00
607*b*.	Sennit, plaited matting or bands, for the exclusive use of hat makers, without addition of artificial silk or artificial horsehair:		
	(*a*) Of straw, bark, white wood, hemp, natural horsehair, cane fibres and other vegetable materials, combined or glued together or mixed with vegetable or textile materials, the straw, bark, white wood, &c., predominating in weight .. Per 100 kilos. G	4 00	2 00
	(*b*) Of natural silk or of ramie combined or glued together or mixed with vegetable or textile materials, the silk or ramie predominating in weight .... Per 100 kilos. N	100 00	50 00
	(*c*) Of cotton mixed with vegetable or other textile materials, the cotton predominating in weight ..... Per 100 kilos. N	450 00	225 00
608.	Carpeting:		
	Of cocoanut and of aloe fibre and of esparto	Duties on carpets of jute	
609.	Chinese mats ..... Per 100 kilos. G	6 00	5 00
610.	Canes, rattans and reeds (pith of):		
	Of 3 mm. or more in diameter not varnished Per 100 kilos. G	7 50	5 00
	Of less than 3 mm. in diameter not varnished Per 100 kilos. N	15 00	10 00*
	Of any diameter, varnished § ..... Per 100 kilos. N	45 00	30 00
610*b*.	Rattans, spun (filés):		
	Of natural dull color, 5 mm. broad or more or stained in dark mordant color ..... Per 100 kilos. N	22 00	15 00
	Other ..... " "	45 00	30 00
611.	Basket work:		
	Of raw vegetable products .. Per 100 kilos. "	20 00	8 00*
	Of shavings of wood ..... " "	20 00	9 00*
	Fine, of osier, straw, or other fibre, mixed or not with threads of miscellaneous textiles ..... Per 100 kilos. N	60 00	50 00
	Of rattan pith, mixed or not with thread of various textile materials ..... Per 100 kilos. N	120 00	100 00
612.	Hats, shapes and tops of hats, of straw, bark, esparto, palm fibre, or any other vegetable material:		
	Plaited, in one piece:		
	Plain or clouded, not bleached, dyed, dressed nor blocked, without trimmings** ..... Per 100 kilos. N	15 00	10 00*
	Bleached, dyed or powdered, dressed or blocked†† ..... Per 100 kilos. N	450 00	300 00

* Per 100 kilos. *gross*.

§ Bamboos varnished, cut lengthwise or not, spotted, speckled or marbled by fire or acid, pay duty as varnished piths.

** The washing to which certain kinds of bamboo hats are subjected to in over-sea countries is not considered as bleaching.

†† Hats called Panama, fit for use without being shaped, are considered as blocked.

XXXIII.—MANUFACTURES OF SPARTERIE AND BASKET WARE—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Sewn, *remmaillés* (interplaited *engrenés*) or knotted:		
	Plain or clouded, not bleached, dyed, dressed nor blocked, without trimmings .....Per piece	0 25	0 15
	Bleached or dyed, dressed or blocked, without trimming.....Per piece	0 45	0 30
	Trimmed hats (*chapeliers*)..... ,,	0 70	0 45
613.	Cordage of esparto, of lime tree bark, and of cane .....Per 100 kilogs. G	10 00	3 75

XXXIV.—MANUFACTURES OF VARIOUS MATERIALS.

Tariff No.		General Tariff Fr. c.	Minimum Tariff Fr. c.
614.	Carriages: Other than for railways:		
	Carriages properly so called, weighing 125 kilogs. or more .....Per 100 kilogs. N	75 00 (1)	50 00
	Carriages weighing less than 125 kilogs .... Per 100 kilogs. N	180 00 (2)	120 00
	Vehicles for trade, agricultural or carriers' purposes, hung on springs..Per 100 kilogs. N	18 00 (3)	12 00
	Not hung on springs .. ... ,, G	9 00 (4)	6 00
	Carriages for railways, upholstered or not:		
	For ordinary gauge:		
	Passenger carriages, 1st and 2nd class:		
	Weighing 10 metric tons or less ..... Per 100 kilogs. N	24 00	16 00
	Weighing more than 10 metric tons .... Per 100 kilogs. N	30 00	20 00
	Passenger carriages, 3rd class:		
	Weighing 10 metric tons or less..... Per 100 kilogs. N	16 50	11 00
	Weighing more than 10 metric tons.... Per 100 kilogs. N	23 00	15 00
	Railway wagons (for goods) ,, ,,	14 00	9 00*
	Ballast trucks .....Per 100 kilogs. G	7 50	5 00
	Tramway carriages† ....Per 100 kilogs. N	24 00	16 00
	Narrow gauge:		
	Railway passenger carriages ,, ,,	30 00	20 00
	Goods waggons..... ,, ,,	15 00	10 00*
	Ballast trucks ..... ,, ,,	10 50	7 00*
	Tramway carriages† .... ,, ,,	30 00	20 00
	Bodies, châssis or bogies, or parts of bodies, châssis or bogies of carriages or wagons for rail or tramways.....Per 100 kilogs. N	19 00	13 00
614*b*.	Cycles and parts thereof .. ,, ,,	330 00 (5)	220 00
	Cycle rims (*jantes*) of iron or steel in straight bars, including bars of which the edges are bent and of which the two longitudinal lines are brazed with copper or any other means .....Per 100 kilogs. N	75 00	50 00
	Others ..... ,, ,,	150 00	100 00
614*c*.	Automobiles: §§		
	Chassis with or without motor, with or without bodies, weighing:		
	2,500 kilogs. or more..Per 100 kilogs. N	75 00	50 00
	From 500 kilogs. to 2,500 kilogs. exclusive.....Per 100 kilogs. N	113 00	75 00
	Less than 500 kilogs.. ,, ,,	150 00	100 00
	Bodies for automobiles:		
	Freight ..... ,, ,,	18 00	12 00
	Passenger ..... ,, ,,	115 00	75 00
	Carrying frames for châssis of sheet steel pressed (*emboutie*) .... Per 100 kilogs. N	75 00	50 00
	Rims (*jantes*) for automobiles of steel or iron, in straight bars ..Per 100 kilogs. N	18 00	12 00
	Others ..... ,, ,,	30 00	20 00
	Acetylene headlights and generators for automobiles .....Per 100 kilogs. N	180 00	120 00
615.	Vessels in a fit state for use:		
	Seagoing ships, of wood, iron, or steel, sailing or steam, rigged and fitted ..... Per ton burden ‡	5 00	2 00
616.	Hulls of seagoing ships of wood, iron or steel Per ton burden ‡	5 00	2 00
617.	River boats of all sizes:		
	Of wood ..... ,,	12 00	10 00
	Of iron, or steel ..... ,,	50 00	40 00
618.	Vessels, for breaking up:		
	Of wood ..... ,,	0 30	0 30
	Sheathed in metal ..... ,,	0 75	0 75
618*b*.	Yachts and pleasure boats:		
	For the river:		
	Of wood .....Per metric ton burden	30 00	20 00
	Of iron or steel .. ,,	75 00	50 00
618*c*.	Motor boats with electric or explosion motor:		
	Of wood .....Per ton burden‡	38 00	25 00
	Of iron or steel..... ,,	75 00	50 00
619.	Ships' rigging and fitting, not otherwise specified:		
	Of metal	Duties on metal wares, according to metal of which composed	

(1) The origin of the United States of America 60 frs. (2) 150 frs. (3) 15 frs. (4) 8 frs. (5) 250 frs.
* Per 100 kilogs. *gross*.
† The motors are dutiable according to kind.
§§ Pneumatic tyres are dutiable separately under No. 620.
The privilege of temporary admission is accorded for a period of three years, from March 29, 1910, to automobile châssis of foreign origin, weighing less than 2,000 kilos. destined for exportation after having been fitted with a carriage body of French manufacture.
‡ French tonnage.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Of wood	Duties on wooden wares, not specified	
	Of skin or leather.....	Duties on manufactures of skin or leather, not otherwise mentioned	
	Of tissues.....	Duties on made up articles of tissues according to kind	
620.	Manufactures of india-rubber and gutta-percha:		
	Sheets of india-rubber, pure, not vulcanized .....Per 100 kilogs. N	30 00	20 00
	Threads of vulcanized india-rubber:		
	3 mm. or less in thickness or diameter Per 100 kilogs. G	9 00	Free
	Other..... ,, N	30 00	20 00
	Elastic tissues:		
	With threads of imitation gold or silver, or of any textile other than silk or artificial silk .....Per 100 kilogs. N	300 00	200 00
	With threads of silk or artificial silk, whether combined or not with other material:		
	Less than 20 mm. and more than 45 mm. in width..... Per 100 kilogs. N	300 00	200 00
	Other widths .... ,, ,,	600 00	400 00
	Rubbered tissues in the piece, weighing per sq. metre:		
	800 grammes or more..... Per 100 kilogs. N	105 00	70 00
	More than 400 and less than 800 grammes .....Per 100 kilogs. N	200 00	135 00
	400 grammes or less, containing in the woof and warp in a square of 5 mm. side:		
	Less than 44 threads..... Per 100 kilogs. N	300 00	200 00
	44 threads or more ,, ,,	600 00	400 00
	Articles made of rubbered tissues weighing 400 grammes or less per sq. metre and containing in the woof and warp in a square of 5 mm. side 44 threads or more .....Per 100 kilogs. N	675 00	450 00
	Clothing, accessories for clothing and ready-made articles, other than those mentioned below:†		
	Dress shields of rubber sheet without tissue .....Per 100 kilogs. N	150 00	100 00
	Of rubbered tissue or of rubber sheet combined with any tissue other than silk or artificial silk.... Per 100 kilogs. N	380 00	250 00
	Of rubber sheet combined with tissue of silk, natural, artificial, pure or mixed .....Per 100 kilogs. N	510 00	340 00
	Braces, garters, sock suspenders and belts:		
	Of threads of textiles other than silk or artificial silk.....Per 100 kilogs. N	375 00	250 00
	Of threads of silk, natural or artificial, combined or not with any other material.....Per 100 kilogs. N	450 00	300 00
	Other..... ,, ,,	375 00	250 00
	Special rubbered tissues for cards, without the teeth:		
	Without felt .....Per 100 kilogs. N	105 00	70 00
	Felt lined..... ,, ,,	120 00	78 00
	Boots and shoes:		
	Of rubbered tissues lined with felt, wool, or stuffs combined with wool..... Per 100 kilogs. N	150 00	100 00
	Of rubbered tissues, lined with stuffs of cotton, hemp or flax, called sand shoes (*bains de mer, caoutchoucs*, &c.) Per 100 kilogs. N	120 00	80 00
	With soles wholly of india rubber .... Per pair	0 75	0 50
	Treads, air tubes, or pneumatic tyres .... Per 100 kilogs. N	150 00	100 00
	Blocks, solid tyres for carriage wheels in the rough state, worked, or finished .. Per 100 kilogs. N	100 00	80 00
	Treads, air tubes, or pneumatic tyres, covers for cycle wheels in the rough state, worked, or finished	Dutiable as parts of cycles.	
	Belting, hose, valves, and other articles of india-rubber or gutta-percha, pure or mixed, soft or hard, combined or not with tissues or other materials ..... Per 100 kilogs. N	105 00§	70 00
620*b*.	Manufactures of amianth or asbestos: (1)		
	Asbestos paper or cardboard in sheets in rectangular form, cut out or not..... Per 100 kilogs. N	38 00	25 00

† As made-up articles are considered articles made up by means of sticking as well as those hemmed, stitched or sewn.
§ The origin of the United States of America 90 frs.
(1) Articles not elsewhere mentioned, of asbestos, paper or tissue of asbestos, *e.g.* tissue of rubbered asbestos, articles of rubbered asbestos, gloves, clothes, masks, footwear, caps, cushions of asbestos tissue (and also rubbered), and all such manufactures combined with other materials, are dutiable under No. 620*b*, unless they are subject to a higher duty by reason of such combination.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	Shaped, cut out, in forms other than rectangular, with or without threads, cloths or metallic pieces ..... Per 100 kilogs. N	75 00	50 00
	Threads and cords, combined or not with other materials .....Per 100 kilogs. N	90 00	60 00
	Plaits, tissues, and other manufactures, with or without other materials ..... Per 100 kilogs. N	105 00	75 00
	Laces of amianth	Dutiable as cotton Laces, No. 420	
620c.	Mica in sheets or plates, mica wares, micanite and mica conglomerates, papers and cloths treated with mica mixed or not with other materials..... Per 100 kilogs. N	70 00	35 00
621.	Felt: For sheathing and for soles ..... Per 100 kilogs. N	32 00	25 00
622.	For carpets, printed..... ,, ,,	50 00	40 00
623.	Felt and felted cloths for machines and for pianos.....Per 100 kilogs N	300 00	250 00
623b.	Felted tissues for paper-making	Duties on stuffs of wool, pure or mixed with cotton, according to their class.	
624.	Felt for articles of clothing, for carpets not printed, furniture, tapestry, and boots and shoes of wool, pure or mixed with cotton or other vegetable substances.....	Duty on cloths	
625.	All other:		
	Of coarse hair.....Per 100 kilogs. N	32 00	25 00
	Mixed with wool and coarse hair ,, ,,	90 00	70 00
	Of wool, pure or mixed with vegetable substances	Duty on cloths	
626.	Hats of hair felt, and of wool and hair felt:		
	Shapes and tops of hats (*cloches chemises* and *plateaux*).....Each	0 55	0 35
	Prepared or blocked, not trimmed or shaped Each	0 75	0 50
	Blocked and shaped (*tournurés*), not trimmed	1 05	0 70
	Blocked and trimmed (*chapeliers*) .... ,,	1 50	1 00
627.	Hats of felt of wool:		
	Shapes, including tops of hats (*cloches plateaux*) .....Each	0 45	0 30
	Prepared or blocked, not shaped or trimmed Each	0 60	0 40
	Blocked and shaped, not trimmed .... ,,	0 75	0 50
	Blocked and trimmed (*chapeliers*) .... ,,	0 90	0 60
627b.	Hats, caps, and bonnets of cloth, of horse-hair, or of any tissue, of leather or skin, caps and bonnets of fur .....Each	0 75	0 50
628.	Silk hats and opera hats (*gibus*) ..... ,,	1 80	1 20
629.	Coral, cut, but not mounted.....	Free	Free
630.	Articles of real meerschaum, mounted or not with amber, real or imitation, or with any other material, and with or without metal fittings, in cases or not ..Per 100 kilogs. N	450 00	300 00
630b.	Articles of imitation meerschaum, or of copal, steatite, *pétroid*, *diolit*, or asbestos, mounted with amber, real or imitation or with india rubber, celluloid, horn and bone, with or without metal fittings, in cases or not.....Per 100 kilogs. N	225 00	150 00
630c.	Articles of imitation meerschaum, or of copal, steatite, *pétroid*, *diolit*, or asbestos, without any mountings or mounted with glass, with or without metal fittings, in cases or not .....Per 100 kilogs. N	150 00	100 00
630d.	For use in acetylene lighting:		
	Burners (branching) in steatite, *pétroid*, *stécolithe*, or other material with or without metallic mountings .....Each	0 15	0 10
	Burners, metal (branched), with tips of steatite, *pétroid stécolithe*, or other material .....Each	0 15	0 10
	For lighting purposes (general):		
	Candles (*bougies*) with insulating parts of steatite, *pétroid*, *stécolithe*, or other similar materials.....Each	0 30	0 20
630e.	Single burners of steatite, petroid, stecolith or other materials, with or without metal mounting, for acetylene lighting, and spare parts .....Each	0 015	0 01
631.	Whale fin, cut and prepared:		
	Trimmed and covered ....Per 100 kilogs. N	225 00	150 00
	Other ..... ,, ,,	150 00	100 00
631b.	Imitation whalebone, made of horn:		
	Trimmed and covered ....Per 100 kilogs. ,,	45 00	30 00
	Other ..... ,, ,,	18 00	12 00
632.	Cork, manufactured:		
	Stoppers 50 millimètres or more in length.. Per 100 kilogs. N	60 00	40 00
	Less than 50 millimètres in length ..... Per 100 kilogs. N	53 00	35 00
633.	Cork in sheets and ventilators for hats, cork caps.....Per 100 kilogs. N	53 00	35 00
	Soles, heels, and other .... ,, ,,	15 00	10 00*

* Per 100 kilogs. *gross*.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
634.	Scientific instruments and apparatus and instruments and apparatus not otherwise specified §:		
	Astronomical and cosmographical instruments:		
	Telescopes, astronomical, meridian and equatorial glasses, including the tubes and frames ..... Per 100 kilogs. N	300 00	200 00
	Terrestrial and celestial globes ..... Per 100 kilogs. N	75 00	50 00
634b.	Instruments for surveying, levelling and plan drawing:		
	Land surveyors' squares, and compasses, water levels, simple spirit levels, *planchettes*, *alidades*, chains, surveying staffs &c .....Per 100 kilogs. N	60 00	40 00
634c.	Instruments of precision for measuring and drawing:		
	Barometers, precision and assay balances, (including their cases and box of precision weights) .....Per 100 kilogs. N	450 00	300 00
	Cases of mathematical instruments, compasses, squares, curves, pantographs, graduated rules, planimeters, dividing apparatus, calipers, gauges, *palmers*, and other measuring, verifying or calibering instruments‡ ..... Per 100 kilogs. N	450 00	300 00
	Alcoholometers, areometers, densimeters, thermometers, and manometers (2).... Per 100 kilogs. N	300 00	200 00
	The same of wrought iron, cast iron or steel .....Per 100 kilogs. N	150 00	100 00
634d.	Instruments and apparatus for demonstration and instruction, for physical and chemical establishments, for laboratories, and scientific research ....Per 100 kilogs. N	450 00	300 00
635.	Instruments for geodetic observation, and optical instruments:		
	Alignment circles, theodolites, telescope levels, tacheometers, marine compasses, octants, sextants, and other instruments, including telescopes or graduated scales, lenses, optical glasses, prisms, sights, &c. polished and cut* ..... Per 100 kilogs. N	450 00	300 00
	Microscopes..... ,, ,,	750 00	500 00
	Object glasses and eye-pieces for astronomical, optical, and photographic instruments, imported separately or fitted to the instruments.. ..... Per 100 kilogs. N	7,500 00	5,000 00
	Stereoscopes, opera-glasses, thread counters, marine and spy glasses ..... Per 100 kilogs. N	275 00	150 00
635b.	Photographic apparatus:		
	Apparatus called "detective" instantaneous, double lens photographic apparatus and all kinds of hand apparatus, stereoscopic or not (such as verascopes, glyphoscopes, &c.), shutters (closing apparatus) of metal ....Per 100 kilogs. N	750 00	500 00
	Cinematographs(3), projection apparatus, magic lanterns with cinematographic mechanisms, and other apparatus ..... Per 100 kilogs. N	150 00	100 00
635c.	Instruments and apparatus employed in medicine, surgery, and veterinary surgery:		
	Orthopedical apparatus, trusses ..... Per 100 kilogs. N	150 00	100 00
	Other..... ,, ,,	750 00	500 00
635d.	Glassware and vessels for scientific apparatus and instruments and for laboratories:		
	Graduated or ganged glassware, articles of blown glass.....Per 100 kilogs. N	450 00	300 00
	Other articles of glass, articles of porcelain, stoneware, faïence, fire clay, plumbago, &c	Dutiable as glassware, porcelain, faïence, &c. according to kind.	

§ Apparatus and instruments with fittings or mountings of precious metals, gold or silver plated, ivory, mother-of-pearl, amber, or tortoise-shell, are dutiable as articles of those materials, unless the duty leviable on them under this tariff number is higher. Separate parts and pieces are subject to the same duty as the instruments or apparatus for which they are intended, except in cases when they would be liable to a higher rate on account of their constituent material.

Instruments and apparatus intended for scientific institutions are admitted free of duty on condition of their being delivered directly and without any intermediary to the institutions, after authorization by the Customs authorities.

‡ Amperemeters, voltmeters, and other apparatus for the measurement of electricity are dutiable under No. 524 *bis*.

(2) Manometers of metal and other safety appliances fitted to boilers and steam engines are dutiable under their own classification, according to kind.

* Optical glasses in a rough state are dutiable under Nos. 355 and 356.

(3) Children's toy cinematographs are dutiable under No. 646.

XXXIV.—MANUFACTURES OF VARIOUS MATERIALS—continued.

Tariff No.		Duties (Additional taxes and 4% included). General Tariff Fr. c.	Minimum Tariff Fr. c.
636.	Penholders and detached parts:		
	Fountain or stylograph pens, with or without pen nibs or needles§§ .....Each	0 75	0 50
	Others	Pay duty on the most highly taxed material of which composed plus 10%	10%
637.	Spectacles, eye-glasses, magnifying glasses, lorgnettes and field glasses of all sorts†† .. Per 100 kilogs. N	225 00	150 00
638.	Small wares (*tabletterie*) of ivory, mother-of-pearl, tortoise-shell, amber and ambroïd:		
	Scrapings of ivory resulting from a first operation, whether sawing or other, not polished or smoothed; plates, slabs, tubes; beads (*noyaux*), of a diameter of not more than 3 cm..Per 100 kilogs. N	150 00	100 00
638*b*.	Amber and ambroid ends, cut or moulded, not perforated, or mounted, or polished, or completely shaped .....Per 100 kilogs. N	150 00	100 00
638*c*.	Combs, ivory, mother-of-pearl and amber .. Per 100 kilogs. N	940 00	625 00
	Of spotted tortoise-shell .. ,, ,,	1,800 00	1,200 00
	Of light coloured tortoise-shell ,, ,,	3,000 00	2,000 00
639.	Billiard balls and countersunk beads (*noyaux*), of a diameter of more than 3 centimètres .. Per 100 kilogs. N	940 00	625 00
640.	Keys for musical instruments with keyboards Per 100 kilogs. N	940 00	625 00
640*b*.	Tobacco pipes and stems of wood, native or exotic, mounted with ambroïd, amber, ivory, tortoise-shell or mother-of-pearl Per 100 kilogs. N	150 00	100 00
640*c*.	Cigar and cigarette holders, with or without mountings .....Per 100 kilogs. N	1,875 00	1,250 00
640*d*.	Other articles .... ,,	1,875 00	1,250 00
641.	Small wares (*tabletterie*) of other materials:		
	Tobacco pipes and stems of wood, native or exotic, mounted with any other substances than ambroïd, amber, ivory, tortoise-shell, or mother-of-pearl ..... Per 100 kilogs. N	90 00	60 00
641*b*.	Boxes of wood, lacquered in Chinese or Japanese fashion:		
	Covered with a uniform varnish, with or without painting, the grain or inequalities of the wood being visible..Per 100 kilogs. N	75 00	50 00
	Coated with lacquer, the grain of the wood not being visible, with or without painting .....Per 100 kilogs. N	150 00	100 00
	Coated with lacquer, the grain of the wood not being visible, decorated with incrustations or carving.....Per 100 kilogs. N	300 00	200 00
	All other articles ..... ,, ,,	225 00	150 00
642.	Tobacco pipes wholly of wood Per 100 kilogs. N	30 00	20 00
643.	Fans and hand screens, mounted or unmounted:		
	Of wood, reed or bamboo and paper .... Per 100 kilogs. N	450 00	300 00
	Of ivory, tortoise-shell or mother-of-pearl. Per 100 kilogs. N	3,000 00	2,000 00
	Of precious metals.....	Dutiable as gold and silver ware (No. 495).	
	Others .....Per 100 kilogs. N	600 00	400 00
644.	Brushmakers' wares:		
	Common, of wood:		
	Mounted with vegetable fibres or whalebone, with threads or lamels of steel or copper, or with pieces of chamois leather, or of felt, of vegetable fibres, or coarse hair .....Per 100 kilogs. N	45 00 (1)	30 00
	Mounted with animal fibres (other than whale-bone), horse-hair, or hair, or woollen felt, pure or mixed with hair or with less than 25% of vegetable material.... Per 100 kilogs N	90 00 (2)	60 00
	Mounted with vegetable or animal material, mixed, or woollen felt mixed with 25% of vegetable materials or more Per 100 kilogs. N	70 00 (3)	45 00
	Fine:		
	Mounted with wood, bone, or horn, buffalo horn, moulded and laquered pasteboard, imitation ivory or tortoise-shell, celluloid, hardened rubber, hardened casein, and other similar plastic material ....Per 100 kilogs. N	188 00	125 00
	Mounted on common metal, gilt, nickelled, or silvered	Dutiable as imitation jewellery, according to kind (No. 496*b*.)	
	Mounted with tortoise-shell, ivory or mother-of-pearl	Dutiable under No. 640*d*, according to kind.	
	Mounted in precious metals	Dutiable as gold and silver ware (No. 495).	
644*b*.	Paint and other brushes; paint brushes of marten's or other animal hair (other than pig's or boar's bristles), mounted on quill, or on wooden, bone, &c. handles, with or without ferrule of non precious metal .... Per 100 kilogs. N	150 00	100 00
	Of pig's or boar's bristles, with common wooden handles, with or without metal ferrule .....Per 100 kilogs. N	90 00	60 00
	With fine wooden, bone, celluloid &c. handles Per 100 kilogs. N	150 00	100 00
	Feather brooms and brushes ,, ..	90 00	60 00
	Brushes for cloths and furriery, with stems of millet or broom-corn (*sorgho*), with or without handle or knob of wood or metal, with ligature of colored string and the same with metallic wire:		
	Without mounting....Per 100 kilogs. N	45 00	30 00
	With plush, velvet, or nickelled metal mountings .....Per 100 kilogs. N	150 00	100 00
	Brushes for lamp glasses, or other purposes, formed:		
	Of cuttings of chamois leather ..... Per 100 kilogs. N	45 00	30 00
	Of hair, horsehair, or pieces of wool or mohair, on a stem or handle of iron wire .....Per 100 kilogs. N	90 00	60 00
	Boot and shoe brushes, consisting of a felt pad glued on wood:		
	When the felt is of a vegetable material Per 100 kilogs. N	45 00	30 00
	When of hair or horsehair ,, ,,	90 00	60 00
	When of mixed materials, animal and vegetable .....Per 100 kilogs. N	70 00	45 00
645.	Buttons:		
	Of porcelain, faïence, or biscuit, white or colored .....Per 100 kilogs. N	30 00	20 00
	Of black or colored jet, without decoration, gilding, or silver-plating; of bone, or of glass, not rimmed .....Per 100 kilogs. N	190 00	125 00
	Of metal, with holes or shanks (*queue*) (for trousers), of copper, whitened, varnished, gilt, or silvered; of zinc, of nickelled zinc, of tin plate, of copper or tin-plate mixed with other common metal; of papier mâché, wood or other substances, for trousers and boots ..Per 100 kilogs. N	75 00	50 00
	Press buttons and parts of press buttons of common metal or of other material..... Per 100 kilogs. N	450 00	300 00
	Fancy buttons of common metal, covered with stuff or not, gilt, silvered, oxydised, nickelled, bronzed, enamelled or veneered; of jet decorated, enamelled, gilt, silvered Per 100 kilogs. N	300 00	200 00
	Covered with trimming, lace-work or embroidery of pure or mixed silk ..... Per 100 kilogs. N	600 00	400 00
	Of other textile material ,, ,,	450 00	300 00
	Of glass rimmed, of moulded horn, of corozzo, of wood, of buffalo horn, of real horn turned, of celluloid, hardened casein and others .....Per 100 kilogs. N	450 00	300 00
	Of mother of pearl, tortoise-shell, ivory or shell-work of a diameter of 12 millimètres and less.....Per 100 kilogs. N	1,500 00	700 00
	More than 12 millimètres ,, ,,	600 00	400 00
	Of precious metal	Dutiable as jewellery (No. 495).	
646.	Toys ("bimbeloterie"), and detached parts thereof §:		
	Toys, games, toy engines; venetian lamps, balloons, garlands and fancy articles of paper for illuminations and decoration; lamps for decorations, of glass or mica, and all other articles..Per 100 kilogs. N	90 00†	60 00
646*b*.	Toys, games &c. including toy engines with steam or electric or clock-work motive-power.....Per 100 kilogs. N	135 00	90 00
647.	Busks and springs of steel for corsets and other like articles for toilet use, furnished with clasps, or buttons, and covered with tissue, skin or paper.....Per 100 kilogs. N	35 00	30 00
647*b*.	Corsets, of cotton, woollen, linen or hemp tissues, plain, not trimmed, or ribbed..Each	0 75	0 50
	Of similar tissues, trimmed, and with ribs .. Each	0 90	0 60
	Of silk tissue, mixed or not, with or without ribs and trimming.....Each	1 80	1 20
648.	Lucifer matches, and wood prepared to be used for the company in possession of the monopoly:		
	Of wood .....Per 100 kilogs. N	12 00	12 00
	Other..... ,, ,,	20 00	20 00
	Imported on private account	Prohibited	Prohibited
648*b*.	(*a*) Mechanical or automatic lighters (*briquets*) measuring, when closed, not more than 10		

§§ Subject to the prescribed formalities and payment of the dues connected with warranty.

†† These articles when manufactured wholly or partly of precious metals, ivory, mother-of-pearl, tortoise-shell, &c. are charged the duties leviable on such materials.

(1) The origin of the United States of America 40 frs. (2) 75 frs. (3) 60 frs.

§ Toys ("bimbeloterie"), and detached parts thereof are dutiable only under No. 646, if not by their kind, or from their constituent materials, subject to a higher duty. Ash-trays, paper-weights and other similar articles in glass or crystal covered with photographical, lithographic or chromo views are dutiable under this No (646).

† The origin of the United States of America 75 frs.

Tariff No.		Duties (Additional taxes and 4 % included). General Tariff Fr. c.	Minimum Tariff Fr. c.
	centimetres in their greatest dimensions, not primed (*non amorces*), and detached parts thereof, not primed (1):		
	Of non-precious metal..Per 100 kilogs. N	750 00	500 00
	Others, with or without non-precious metal:		
	Of gold or platinum (2).Per 100 kilogs. N	1,950 00	1,300 00
	Of silver or silver gilt (*vermeil*) Per 100 kilogs. N	1,350 00	900 00
	Of rolled gold, silver or platinum Per 100 kilogs. N	1,075 00	750 00
	(*b*) Pocket lighters other than mechanical or automatic and detached parts thereof (1):		
	Of non-precious metal	Dutiable as nickelled metals (No. 579) or as toys, games, &c. (No. 646) according to kind	
	Others (2)	Same duties as in case of other mechanical or automatic lighters (*briquets*)	
	(*c*) Mechanical or automatic lighters (*allumeurs*) for gas or acetylene, not primed, and detached parts thereof, not primed, of non-precious metal (1) Per 100 kilogs. N	300 00	200 00
648*c*.	(*a*) Priming (*amorces*) for lighters or for any other purpose, placed at regular intervals on strips coated or not with paraffin (1) Per 100 kilogs. N	30 00	20 00
	(*b*) Ferro-cerium in pastilles, small prisms, sticks, or otherwise (1)	Dutiable as chemical products not mentioned, other than those with an alcoholic basis (No. 282)	
649.	Hair (human), worked up	Free	Free
650.	Articles of fashion (*ouvrages de modes*)..Each	1 50	1 00
651.	Artificial flowers, foliage and fruits, even fixed on other articles than those of fashion: branches for vases and similar articles for decoration, and detached parts thereof:		
	Wholly or partly of natural or artificial silk tissue, pure or mixed.. Per 100 kilogs. N	1,500 00	1,000 00
	Of horse-hair, cotton, and all other non-precious materials.....Per 100 kilogs. N	900 00	600 00
651*b*.	Plants and flowers, naturalized, sterilized, painted or prepared .....Per 100 kilogs. N	450 00	300 00
652.	Umbrellas and parasols:		
	Of cotton .....Each	0 50	0 25
	Of alpaca ..... ,,	0 75	0 50
	Of silk ..... ,,	1 75	1 25
653.	Articles made up of various materials or substances subject to different duties, not specially classed in that condition	Duty on the most highly taxed article of which composed(3)	
654.	Curiosities for collections, not suitable for commerce	Free	Free

SCHEDULE *B*

EXPORT DUTIES.

Articles.	Régime.
Dogs of big breed, exported by the land frontier.....	Prohibited
Publications which infringe copyright	Prohibited
All other articles	Free

Export declarations.—The declarers must give the *real net weight* (4) of silk tissues, floss silk tissues, and silk goods, lace of all kinds, goldsmiths' wares and jewellery, gold and silver coin, and of crude gold and silver. All other goods, subject to import duty on weight must, on exportation, be declared *gross weight*.

Goods subject to import duty otherwise than on weight must, on exportation, be declared according to the unit inscribed in the Import Tariff.—The weight must also be shown.

SCHEDULE *C*.

SURTAXES APPLICABLE TO PRODUCTS OF EUROPEAN COUNTRIES IMPORTED FROM A COUNTRY OTHER THAN THE COUNTRY OF PRODUCTION.

Tariff No.	Articles. Per 100 kilogs.	Régime. Fr. c.
21.	Raw large or small hides, green or dry	3 00
22.	Peltries, raw.....	3 00
23.	Wool, in the mass and on the skin	3 60
24.	Horse hair, animal, raw, prepared or carded	3 60
30.	Fats, other than of fish.....	2 00
32.	Grease from hides	2 00
33.	Wax, crude, including wax waste	2 00
59.	Sponges of all kinds: raw	5 00
60.	,, prepared	5 00
66.	Bones and hoofs of cattle, rough	2 60
67.	Horns of cattle, rough	2 00
77.	Semolina, and Italian pastes	2 40
79.	Rice in the husk, whole, flour and grits	1 80
84.	Sweet or bitter oranges	3 60
85.	Figs dried	2 00
87.	Aniseed green	2 00
87*bis*.	Figs exclusively destined to distilling or to the manufacture of wine.....	2 00
88.	Oleaginous fruits and seeds.....	2 00
110.	Fixed oils, pure, not specially mentioned	1 00
115.	Resins, indigenous.....	1 00
126.	Roots	3 00
126*bis*.	Herbs, leaves, flowers	3 00
126*ter*.	Barks	3 00
126*quater*.	Lichens	3 00
127.	Fruits and grains	3 00
128-137.	Common wood	1 00
138.	Boxwood, in logs, or sawn into pieces exceeding 2 decimetres in thickness	1 00
140.	Dye woods, ground	3 00
141.	Cotton: in the wool	3 00
	,, not ginned	0·75
149.	Seeds hard, fit for carving purposes	3 60
197.	Mineral illuminating oils	5 00
198.	Heavy oils and mineral oil residues.....	5 00
242.	Potash and carbonate of potash	2 40
270.	Nitrate of potash and of soda	2 40
278.	Crude tartar	2 40
597.	Shaped builders' and cartwrights' wood.....	1 50
600.	Wood, planed, grooved and (or) tongued; planks, strips and veneers for parquetry, planed, grooved, and (or) tongued	1 50
601.	Doors, windows, wainscoting and other carpenters' work, fitted together or not	1 50

(1) Not including the internal tax, if any.
(2) Not including the warranty due (*droit de garantie*).
(3) An exception will be made in those cases where the component parts can be easily separated, or are merely accessories
(4) On the application of the Chamber of Commerce at Lyons, the Customs have been ordered to request exporters to declare, in addition to the real net weight, the gross weight of silk and floss silk tissues.

SCHEDULE *D*.

SURTAXES APPLICABLE TO PRODUCTS OF A NON-EUROPEAN COUNTRY IMPORTED FROM A COUNTRY IN EUROPE.

Tariff No.	Articles. Per 100 kilogs.	Régime. Fr. c.
23.	Wool, in the mass or on the skin, from Australia, Cape of Good Hope or India	Free
39.	Guano	1 80
59.	Sponges of all kinds: rough	5 00
60.	,, dressed.....	5 00
63.	Tortoise-shell (carapaces, onglons, caouanes) ..	6 00
65.	Mother-of-pearl, sawn or separated from the shell	6 00
96.	Coffee, in the bean	10 00
97.	Cocoa, in the bean.....	10 00
99.	Pepper	40 00
100.	Pimento	40 00
101.	Amomums and cardamons	10 00
102.	Cinnamon	40 00
103.	Cassia lignea	40 00
104.	Nutmegs: with shell	40 00
	,, without shell	50 00
105.	Mace	50 00
106.	Cloves	40 00
107.	Vanilla	10 00
108.	Tea	60 00
109.	Tobacco: For the Régie:	
	,, in leaves or stalks	6 00
	,, manufactured	8 00
	,, for private account	Free
117.	Balsams.....	6 00
126.	Roots	5 00
126*bis*.	Herbs, flowers and leaves.....	5 00
126*ter*.	Barks: Cinchona	Free
	,, Other	5 00
126*quater*.	Lichens	5 00
127.	Fruits and seeds	6 00
141.	Cotton from India, in the wool or not ginned ..	Free
143.	Jute	Free
144.	Phormium tenax, abaca, aloe and other fibrais vegetables not specially mentioned	Free
145.	Esparto, cocoanut fibre (even twisted)	Free
191.	Plumbago from Ceylon.....	Free
197.	Mineral illuminating oils.....	5 00
198.	Heavy oils and mineral oils residues	5 00
261.	Borax.....	5 00
283.	Cochineal	12 00
285.	Lac-dye or in trochisci.....	6 00
286.	Indigo and its compounds	25 00
324.	Isinglass and the like	5 00
347.	Chinese and Japanese porcelain	30 00
459-460*ter*.	Tissues of silk	100 00
573.	Objects of art and ornament:	
	Enamels inlaid with metal lines	50 00
	Bronze	40 00
590-593.	Furniture	30 00
609.	Chinese mats	5 00
611.	Basket wares	5 00
	All other goods	3 60

SCHEDULE *E*.

DUTIES LEVIED ON PRODUCTS IMPORTED FROM FRENCH COLONIES AND POSSESSIONS AND FROM COUNTRIES OF THE PROTECTORATE OF INDO-CHINA.

Articles.	Duties (Additional taxes included).
Products of colonial origin (*):	
Sugar; molasses not for distilling purposes	Duties stipulated in the Tariff of the mother-country.
Syrups and bonbons, sweet biscuits	ditto.
Jams, and fruits of all kinds preserved with sugar or honey	ditto.

(*) The products of French Colonies and Possessions shall only enjoy this favour on condition that they be imported direct and on production of the proper certificates of origin.

SCHEDULE *E*—continued.

Articles.	DUTIES (Additional taxes included).
Pepper	Duty of the Minimum Tariff with a rebate of 104 frs.
All products not above mentioned, the origin of the Colonies or Possessions	Free
Products of foreign origin :	
Imported from Algeria :	
After having been nationalized there through payment of the duties specified in the Tariff of the mother-country	Free
After payment there of special duties (1)	Pay the difference between the duties of the Algerian Tariff and those of the Tariff of the mother-country.
Having paid no duty in Algeria, or arriving therefrom after having been warehoused or transhipped	Duties stipulated in the Tariff of the mother-country.
Imported from other French Colonies or Possessions (1)	ditto.

The prohibitions or restrictions established by the Customs Tariff, whether in the interest of public order or in consequence of the existence of a monopoly, are applicable to goods imported from French Colonies and Possessions, whether such articles be colonial or the produce of foreign countries. (*Law of January* 11th, 1892.)

Tobacco can only be imported free of duty on account of the State manufactories. When for any other destination, tobacco shall be dutiable according to the General Tariff. Chemical matches and wood prepared for matches and saccharin, are likewise subject to the prescriptions of the aforesaid Tariff.

Munitions of war, loaded ; gunpowder ; cartridges, loaded (*other than for rifle clubs*), counterfeit copyright works, tobacco-juice (praiss), and playing cards, imported from French Colonies and Possessions, are prohibited.

Compound medicines (other than distilled waters) which are not inscribed in an official pharmacopœia are likewise prohibited ; *those inscribed in such pharmacopœia are admitted free of duty*, as well as those the importation of which is authorized by Ministerial decisions. (*See Note* 316 *to the Tariff.*)

IMPORTATIONS FROM ALGERIA INTO FRANCE.

Bonbons, sweet biscuits, preserves, candied fruits, sweetened condensed milk, of Algerian origin, shall be admitted free of duty.

For foreign goods, having paid in Algeria a part of the duties of the French Tariff, it is not necessary to take into consideration, for the difference to be collected, from whence they were originally imported into Algeria. They shall, without exception, be subject to the treatment of importations from non-European countries or from the countries of production.

Foreign tobacco, reshipped to France, even after payment of the special duties established on their importation into the Colony, shall continue to be prohibited.

Foreign products, exempt from duty in Algeria can, in no case, be subjected to the surtaxes for warehousing. On the other hand, the duties on goods arriving from a warehouse, or simply transhipped, shall be collected and calculated according to their first origin.

IMPORTATIONS INTO FRANCE FROM FRENCH COLONIES AND POSSESSIONS AND FROM COUNTRIES OF THE PROTECTORATE OF INDO-CHINA.

The Colonies and Possessions of the first group (Colonies and Possessions subject to the Metropolitan Tariff, with a Schedule of exceptions) admitted to the treatment of Schedule *E* are the following : Guadeloupe and Dependencies ; Martinique ; Guiana ; Reunion Island ; French Indo-China ; French Gaboon (2) ; New Caledonia ; Mayotte and Dependencies, St. Pierre and Miquelon ; Comoro Islands ; Madagascar ; Diego Suarez ; Nossi-Be.

The rebates and exemptions provided for in Schedule *E* are granted without limit of quantities.

The Colonies and Possessions of the second group (Colonies and Possessions in which the Metropolitan Tariff is not applicable) are excepted from the treatment of Schedule *E*, *i.e.* :

French West Africa, including Senegal, French Guinea, Ivory Coast, Dahomey, Upper Senegal and Niger, Mauritania ;

Conventional Basin of the French Congo ;

French Somali Coast and Dependencies (Obock and Somali Coast, Tadjourah and Danakil Territory Protectorate) ;

French Establishments in India ;

French Establishments in Oceania (Tahiti and Dependencies, Marquesas, Tuomatu, Gambier, Tubuaï and Isle of Rapa).

French long cloth proceeding from the French Establishments in India shall, however, be free of duty. Exemptions or reductions may, in addition, be granted for other natural products or for those originally manufactured in the above-mentioned Establishments ; such reductions and exemptions shall be established by means of decrees issued by the Council of State. Natural products, or those originally manufactured in the aforesaid Establishments, for which no exemption or reduction has been granted, shall, when imported into France, pay the duties stipulated in the Minimum Tariff. (Law of January 11th, 1892, Art. 3.)

(1) Colonial produce on which special taxes have been levied in Algeria, or the (French) Colonies are, on entering France, subject to the duties of the General Tariff, after deducting the special tax already paid. (*Law of February* 24th, 1900, *Art.* 3.)

(2) This refers to the late Gaboon. The French Congo is now divided into two parts : (1) The one formed of the late Gaboon, comprising localities situated between the frontier of Cameroons and Sette-Cama River, wherein French goods are admitted duty-free ; (2) the other constituted by the Conventional Basin of the Congo, where goods of any origin are dutiable at 10% *ad valorem*.

The exemptions and rebates granted up to the present under the foregoing provisions, are specified hereunder :

EXEMPTIONS.

Country of origin.	Goods included in the exemptions.	Quantities entitled to the privileged treatment.	Conditions of exemption.
French West Africa :			
Senegal, French Guinea, Ivory Coast and Dahomey.	Palm, tulucuma illipe, and palm-kernel oils.	Without limit of quantity.	Importation direct. Production of a certificate of origin from the local authorities.
,,	Building wood	,,	,,
,,	Cabinet-makers' wood (1)	,,	,,
,,	Scented wood (1)	,,	,,
French Guinea	Bananas	Quantities annually fixed.	,,

(*Decrees of June* 30*th*, 1892, *and of August* 22*nd*, 1896.)

REBATES.

Country of origin.	Goods covered by the rebates.	Duties.	Quantities entitled to the privileged treatment.	Conditions of rebate.
French West Africa :				
Ivory Coast	Coffee in the bean.	Duty of the Metropolitan Minimum Tariff less 78 frs. ; *i.e.* 58 frs. per 100 kilogs. net.	Quantity annually fixed for each Colony.	Importation direct. Production of a certificate of origin from the local authorities.
French Guinea	,,	,,	,,	,,
Dahomey	Cocoa in the bean.	Half the duties of the Metropolitan Tariff.	,,	,,

(*Decrees of June* 30*th*, 1892, *September* 14*th*, 1898, *and August* 17*th*, 1897.

French Establishments in Oceania (Tahiti and Dependencies).	Vanilla.	Half the duties of the Metropolitan Minimum Tariff.	Quantity annually fixed.	Importation direct. Production of a certificate of origin from the local authorities.

(*Decree of June* 30*th*, 1892.)

French Congo (Conventional Basin).	Coffee in the bean.	Duty of the Metropolitan Minimum Tariff less 12 frs. ; *i.e.* 124 frs. per 100 kilogs. net.	Quantity annually fixed.	,,
French Congo (Conventional Basin).	Cocoa in the bean.	Duty of the Metropolitan Tariff less 9 frs. ; *i.e.* 95 frs. per 100 kilogs. net.	Quantity annually fixed.	Importation direct. Production of a certificate of origin from the local authorities.

(*Decree of April* 22*nd*, 1899.)

New Hebrides (Products originating from these Islands obtained by Frenchmen or French civil or commercial companies).	Maize in the grain.	2 frs. per 100 kilogs. net.	Quantity annually fixed.	See Circular No. 3207, of November 21st, 1901.
,,	Coffee in the bean.	Duty of the Metropolitan Minimum Tariff less 78 frs. ; *i.e.* 58 frs. per 100 kilogs. net	,,	,,
,,	Cocoa in the bean.	Half the duty of the Metropolitan Tariff.	,,	,,
,,	Vanilla.	Half the duty of the Metropolitan Minimum Tariff.	,,	,,

(*Law of July* 30*th*, 1900, *and Decree of November* 12*th*, 1901.)

(1) In virtue of the Law of January 11th, 1892, cabinet-makers' wood, in logs or sawn, exceeding 2 decimetres in thickness, and scented wood, imported direct from any non-European country, are admitted free of duty, without proof of origin.

RÉGIME APPLICABLE TO TUNISIAN PRODUCTS IMPORTED INTO FRANCE (1).

Goods.		Duties (Additional taxes and 4% included). Fr. c.
Horses: Stallions, geldings and mares	head	Free within the limit of the credits fixed annually.
Foals	,,	,,
Mules (male and female)	,,	,,
Asses (,,)	,,	,,
Cattle: Oxen, cows, bulls, steers, bullocks and heifers, calves, rams, ewes and wethers, lambs, bucks, goats and kids, pigs, sucking pigs	head	,,
Poultry and turtles (live or dead)	Per 100 kilogs. G	,,
Game (live or dead)	,,	,,
Oil, olive and olive husk, and olive husks	,,	,,
Meat, frozen	,,	,,
Wines from fresh grapes:		
Of an alcoholic strength of 11.9 degrees or less	hectolitre	0 60 (2)
Of a superior strength		Above duty, plus 70c. per degree exceeding 11°9. (Art. 2 of the Law dated July 19th, 1890) (2).
Cereals and by-products: wheat (grain, flour and grits); spelt and meslin (grain, flour and grits); rye (grain and flour); maize (grain and meal); barley (grain and meal); oats (grain and meal); buckwheat (grain and meal); bread and sea biscuits; malt (germinated barley); groats; semolina grits; pearled or cleaned grain; semolina paste and Italian pastes; sago, salep; exotic feculæ and their derivatives	Per 100 kilogs. G	Free without limit of quantity.
Sugar		Duty of the General Tariff.
Molasses		,,
Syrups, bonbons and sweet biscuits		,,
Preserves and fruits of all kinds, candied with sugar or honey		,,
Cocoa, in the bean or crushed, and cocoa-butter		,,
Coffee, in the bean, roasted or ground		,,
Pepper, pimento, cloves, cinnamon, cassia lignea, amomums, nutmugs, mace and vanilla		,,
Chocolate		,,
Tobacco, praiss		,,
Saccharin		,,
Compound medicines		,,
Gunpowder; munitions, loaded, and sporting cartridges, loaded		,,
Playing cards, and counterfeit copyright works		,,
Chemical matches and wood prepared for matches		,,
Goods, all other (1)		The lowest duty levied on similar foreign goods.

TARIFF OF DUTIES ON SUGAR EMPLOYED IN THE MANUFACTURE OF BEER.

Colonial produce for consumption.		Surtaxes applicable. In the General Tariff. Fr. c.	In the Minimum Tariff. Fr. c.
Sugar declared for brewing purposes on arrival from the Colonies, from foreign countries, or when withdrawn from the warehouse:			
From French Colonies and Possessions (3):			
In powder (including white powder), according to its estimated yield at the refinery		—	—
Refined or candy		—	—
Foreign:			
In powder, the estimated yield thereof at the refinery being:			
98° or less:			
Imported direct from non-European countries	Per 100 kilogs. N (real weight.)	5 50	5 50
Imported from European countries or warehouses	,,	5 50	5 50
More than 98° (of any origin)	,,	6 00	6 00
Refined and candy (of any origin)	,,	6 00	6 00

Refined and candy sugars, exempt from duty, declared for use in breweries in view of liquidating accounts of temporary admissions (4) are entitled to certificate 7 C available for liquidating accounts of temporary admission.

TARIFF APPLICABLE TO SUGAR USED FOR BREWING PURPOSES.

CONDITIONS OF PACKAGE.

Raw European Sugar: Sacks of a net weight of 100 kilogs. and with all the needlework in the interior.

Exotic sugar: Original packages (with a detailed note of the marks" numbers and weight) or sacks of 100 kilogs. net, as in the case of raw European sugar.

Refined sugar or candy sugar: Cases or sacks of uniform weight.

DECLARATIONS AND VERIFICATIONS.

The declarations must, under the responsibility of the shipper and his bondsman, state the brewer to whom the sugar is to be conveyed. The verifications shall, for sugar in powder, be made conformably to the obligatory rules for sugar of the same kind declared for ordinary consumption (*See Note* 90). The sounding of the packages, the taking of samples, and the establishment of the standard shall be effected under the same conditions. As regards sugar refined in free establishments and intended for liquidating accounts of temporary admissions, the declarations can only be made in the Offices designated for the declaration of refined sugar exported for the same purpose. The same rules shall be observed for the verifications and the conditions of liquidation

PAYMENT OF DUTIES AND COCKETS ("*acquits-à-caution*").

Every declaration relating to sugar for brewing purposes entails exemption from the internal revenue taxes (consumption tax, refining tax, supervision tax), and from the payment of the Customs surtax and, if the case arises, from the countervailing duty on foreign sugar; it further involves the issue of a cocket ("*acquit-à-caution*") requiring conveyance of the sugar, under lead seals, to the destination declared and its employment for brewing purposes.

LEAD SEALS.

The fee for sealing with lead is 3 centimes per package.

SPECIAL PROVISIONS RESPECTING REFINED SUGAR WHICH MAY BE ALLOWED TO BE DEDUCTED FROM ACCOUNTS OF TEMPORARY ADMISSIONS OF RAW SUGAR.

This concerns exclusively sugar refined in free establishments, *i.e.*, proceeding from temporarily admitted raw sugar, or from raw sugar subject to the payment of the normal consumption duty, which two categories of sugar may be confounded in the refineries.

The obligation under bond to employ the sugar for brewing purposes, entitles such sugar to a certificate No. 7 *C*, imputable to the discharge of accounts of temporary admissions of raw sugar. This certificate is valid for two months from the date of consignment to the brewery; it may be transferred by endorsement and may be deducted from temporary admissions up to the quantity of refined sugar mentioned therein.

Refined sugar admitted, on exportation, to be deducted from temporary admissions for its real weight, is likewise reckoned at that weight when consigned to a brewery. Other refined sugar, which is only allowed to be deducted from temporary admissions for the quantity of refined sugar it represents, is, in like case, reckoned on said quantity only, and certificate No. 7 *C* must be drawn up accordingly.

CANDY SUGAR.

Candy sugar may be declared as intended for brewing purposes on the same footing as refined sugar proper. It is liable to duty according to the within Tariff if entering from abroad, and in the case of exempted sugar, the certificates are issued according to the rules adopted for candy sugar destined for export. (*See Decree of October 1st*, 1904, *and Circular No.* 3462.)

REFINING TAX ON SUGAR.

It would appear from Circulars issued by the French Customs authorities since September 1st, 1903, that the "refining tax" is now levied at the following rate:

	Per 100 kilogs. Fr.	c.
Refined sugar and other sugar treated as refined	2	00
Sugar candy	2	14
Molasses, other than for distillation:		
50% or less	1	00
More than 50%	2	00
Syrups, bonbons, and candied fruits	2	00
Preserves (*confitures*) and sweet biscuits	1	00
Sweetened condensed milk, according to proportion of sugar	0 1 or 2	80 00 00
Chocolate, containing 55% or less of sugar	1	31

The system of *détaxes de distance* established under the Law of 1897 is continued, but the amounts of the rebate (*détaxe*) are to be calculated on the basis of the actual cost of transport; always provided, however, that the rates laid down in Articles 2 and 3 of that Law are not exceeded.

The special reductions of duty for sugar employed in sweetening wines cider, and perry, are abrogated.

SUPERVISION TAX ON SUGAR.

	Per 100 kilogs, (Actual weight) Fr.	c.
Refined sugar	0	08
Sugar candy	0	0856

PRODUCTS OF THE UNITED STATES OF AMERICA AND FROM THE ISLAND OF PORTO RICO ENJOYING THE BENEFIT OF THE MINIMUM TARIFF.

17*b*.	Pork-butchers' meat prepared.
19.	Meat preserved in tins.
20.	Extract of meat in cakes or otherwise.
20*b*.	Guts—fresh, dried or salted.
26.	Feathers.
30.	Animal greases other than those of fish.
38.	Honey.
59.	Sponges, raw.
68.	Wheat, bearded wheat and meslin (mixture of wheat and rye).
72.	Maize.
76.	Oatmeal, semolina meal, pearled or cleaned grain.
84.	Table fruit, fresh.
85.	Table fruit, dried or drained.
88.	Fruits and seeds oleaginous.

(1) The importation must be direct and without calling at any port by French vessels. The products must be accompanied by a certificate of origin issued by the Civil Controller of the district and visèed, on departure, by a Collector of Customs of French nationality. (*Art. 5 of the Law dated July* 19th, 1890.)

(2) Not including the internal revenue tax.

(3) Only products which are imported direct shall be considered as products of French Colonies and Possessions. (*Laws of May 7th*, 1881, *and January* 11*th*, 1892.)

(4) Sugar refined in free establishments can only be declared for use in breweries, in the offices entrusted with issuing export declarations for refined sugar destined to be deducted from temporary admissions.

PRODUCTS OF THE UNITED STATES OF AMERICA AND FROM PORTO RICO—continued.

93. Syrups, bonbons, candied fruit.
95. Jams.
96. Coffee.
97. Cocoa.
98. Chocolate.
99. Pepper.
100. Pimento.
101. Amomum and cardamoms.
102. Cinnamon.
103. Cassia lignea.
104. Nutmegs.
105. Mace.
106. Cloves.
107. Vanilla.
108. Tea.
Ex 110. Fixed oils, pure.
Palm oils.
Coconut, *touloucouna*, *illipe* and palm kernel (*palmiste*) oils.
Castor and *pulghère* oils.
Linseed oil.
Sesame, earthnut and cotton oils.
Soya and maize oils.
Other oils.
117. Balsams.
Ex 127. Fruits and seeds: berries of elder, myrtle and bilberry.
128. Common woods—round, rough, squared or sawn.
129. Paving blocks—wood.
130. Stavewoods (*merrains*).
160. Hops.
160*b*. Lupuline of hops.
165. Bran from any kind of cereal.
166. Cake of oleaginous seeds, *amurcas* and the refuse of olives.
174*c*. Apples and pears pressed.
178*c*. Emery when applied on paper or on tissue, grindstones or whetstones of emery or emery in any other form.
179*d*. Infusorial earth or kieselguhr.
179*e*. Pumice stone.
190. Coal.
197. Petroleum schist and other illuminating mineral oils.
198. Heavy oils and residue of petroleum and other mineral oils.
221. Copper.
225. Nickel.
Ex 238. Oleic acid of animal origin. Oils deglycerinated.
Ex 239. Oxide of zinc.
231. Sea salt, brine and rock salt.
257*l*. Methylic alcohol or wood spirit.
298. Varnish.
Ex 300. Spanish black and lamp black.
312. Soap other than those of perfumery.
324. Glue of fish, of whale tendons and other similar glues.
325. Glue of bones, sinews and hides.
366. Yarns of phormium tenax, abaca or other vegetable fibres (not mentioned), not glazed, pure or mixed, the phormium &c. predominating in weight.
421*l*. Ribbons, inked or impregnated with dye for typewriters, calculating machines and controlling and reproducing apparatus.
461*c*. Copying paper, grease transfer paper for writing, and so-called carbon paper for stylos or typewriters.
461*d*. Photographic paper albumenised not sensitised (arrowroot prepared with salt).
Paper and films sensitised with salts of silver or of platinum in sheets or rolls.
Carbon paper (*au charbon*).
Paper sensitised with salts of iron (ferro-prussiate, ferro-cyanate, gallate of iron).
Ex 476 Skins and hides, prepared by a special vegetable tanning or tawed, currried, waxed calf or ready for use, but not having received any of the treatment mentioned in the following paragraph.
Ex 480. Top boots with sewn leather soles.
505. Electrometers, water, gas, and spinning mill meters, and in general all meters or measuring apparatus fitted with clock movements.
510. Stationary steam engines and marine engines without boilers; fixed steam pumps, air and different gas compressors; motors for gas, petroleum, alcohol, hot air, and compressed air, and motors driven by any other mixture, gaseous or explosive, and any other engines not mentioned.
512. Traction engines and rollers (steam, petroleum, benzine and alcohol), locomotives.
513. Tenders for steam locomotives.
521. Presses and printing machines for typography, lithography, phototypy, engraving, and for all other kinds of printing upon paper, cards, cardboard, wood, metal, celluloid, plastic materials, in black or colors, flat, sunk or relief.
522. Agricultural machinery ('motors' not included).
525. Machine tools.
525*c*. Typewriters, calculating machines, cash registers and detached pieces thereof.
525*d*. Bottle washing, corking, capsuling and filling machines.
525*e*. Charging apparatus for blast furnaces; throats for blast furnaces, casting ladles (*poches à fonte*), cast iron mixing apparatus; steel converters, casting pockets on trucks; rolling mills; entraining rollers (*rouleaux entraineurs*); scrapers for rollers; Martin's charging apparatus for furnaces.
526*d*. Open boilers, gasometers, recipients of sheet iron or steel not galvanized. Radiators for caloriferes, gas, petroleum and alcohol stoves.
533. Detached parts of machines, brake and steering apparatus, and of shafting, of forged or stamped iron and steel, of moulded iron or steel, of malleable cast iron, and detached pieces of framework supporting the chassis of motor cars, of pressed (*embouti*) or welded steel plate.
535. Detached pieces of copper, pure, or alloyed with any metal, cast, moulded, forged (bearings, cocks and water, gas and steam fittings, &c.).
535*b*. Detached pieces of machines, and of shafting not mentioned, of two or several metals, such as iron, steel, cast iron, copper, pure, or alloyed with any metal named in preceding paragraphs (such as bearings, cocks and water, gas and steam fittings).
537. Tools with handles or not, in cast iron, iron or steel.
539. Blocks, plates, and stamps for impressions on paper, other than tapestry wall papers, with or without designs.
556. Articles of hardened cast iron (case hardened).
558*c*. Ironwork for carriages, more particularly ironwork to be used in any way in the construction of railway rolling stock (and including buffers and couplings).
559. Locks.
559*b*. Padlocks.
568. Household wares, and all articles in iron, steel or black sheet iron, not otherwise specified.
569. Coffee mills, with cases of wood, cast or sheet iron; articles of domestic use, such as presses for meat, meat choppers, presses for fruits, small hand pumps, &c.
592. Furniture, not in bent wood, other than chairs, veneered on one or both sides, in all woods, pieces and separate parts.
592*bis*. Furniture, not in bent wood, other than chairs, massive; and pieces, and separate parts in all woods.
593. Furniture stuffed, padded, or upholstered in any way.
Ex 604. Pianos, upright.
Ex 605. Pneumatic and other apparatus, for playing mechanically the harmonium or piano, by means of perforated cardboard, or paper worked by pedals, handles, or mechanical or electrical power, independent, and outside the instrument which they play, and whether placed inside or outside thereof.
Cardboard perforated.
Paper perforated.
Strings for musical instruments and all other purposes.
Ex 614. Carriages for railways upholstered or not, ordinary gauge; passenger carriages.
614*c*. Automobiles.
Ex 620. Sheets of pure rubber not vulcanized.
Threads of vulcanized india rubber.

CANADIAN PRODUCTS ENJOYING THE BENEFIT OF THE MINIMUM TARIFF.

No. of the French Tariff.	Products.
1.	Horses.
4.	Oxen.
5.	Cows.
6.	Bulls.
7.	Steers, bullocks and heifers.
	(4–7: To the exclusion of animals in fat condition for butchering.)
Ex 14*bis*.	*Poultry.*
16.	Fresh meat: Mutton; pork; beef and other.
17.	Meat salted: Pork (ham, bacon, &c.); beef and other.
17*bis*.	Pork-butchers' produce.
Ex 18.	*Poultry, dead.*
19.	Meat preserved in tins.
20.	Extracts of meat, in cakes or otherwise.
30.	Animal fat, other than fish oils: Tallow; lard; other.
Ex 34.	Eggs of poultry or game.
35*bis*.	Milk, condensed pure.
35*ter*.	(*a*) Milk condensed, with addition of sugar. (*b*) Milky farina, with an addition of sugar.
36.	Cheese.
Ex 37.	Butter, salted.
38.	Honey.
41.	Bone black (animal black).
45.	Fish; fresh; fresh water: Of the salmonoid family; other. Fresh sea fish.
46.	Fish, dried, salted, or smoked: Cod (including klippfish; stockfish; herrings; other).
47.	Fish preserved "au naturel," pickled, or otherwise prepared.
49.	Lobsters: Fresh; preserved "au naturel" or prepared.
51.	Fish oils.
52.	Spermaceti.
53.	Roe of cod and of mackerel.
68.	*Wheat, spelt, and meslin*: *Grain*; *flour.*
69.	*Oats*: *Grain*; *meal.*
70.	*Barley*: *Grain*; *meal.*
71.	*Rye*: *Grain*; *meal.*
72.	*Maize*: *Grain*; *meal.*
73.	*Buckwheat*: *Grain*; *meal.*
74.	*Malt.*
76.	*Groats*: *Grits (course flour), pearled or cleaned grain.*
76*bis*.	*Millet, hulled or cleaned.*
80.	*Pulse*: *Beans, decorticated or broken, whole, in clusters or pods, bean meal; chick peas (pois pointus).* *Other*: *In the grain; decorticated; in flour.*
83.	Potatoes.
Ex 84.	Table fruits: fresh: Apples and pears: for table use; for cider and perry; peaches.
Ex 85.	Table fruits: dried or drained: Apples and pears: for table use; for cider and perry; peaches.
86.	Table fruits, candied or preserved.
89.	*Seed grain (including the Jarosse, a kind of pea).*
89.	Luzern, and clover seed.

No. of the French Tariff.	Products.
93.	Syrups, bonbons, and candied fruits.
95.	Preserves:
	Manufactured with sugar or honey; without sugar or honey.
115*bis*.	Tar.
128.	Woods common:
	Logs, round, rough, not squared, with or without the bark, of any length, and of a circumference at the thickest end of more than 60 centimetres; wood, sawn or squared, 80 millimetres in thickness and above; wood, squared or sawn, less than 80 millimetres and exceeding 35 millimetres; wood, sawn, 35 millimetres in thickness or less.
129.	Paving blocks sawn.
130.	Stave wood.
131.	Splints.
132.	Hoopwood and prepared poles.
133.	Perches, poles, and staffs, rough, exceeding 1 metre 10 centimetres in length, and of a maximum circumference of 60 centimetres at the thickest end.
135*bis*.	Resinous woods in logs, with or without the bark, of any diameter, of a maximum length of 1 metre 10 centimetres.
136.	Charcoal and charred boon.
136*bis*.	Straw, or wool of wood (paille ou laine de bois).
158.	Vegetables:
	Fresh; salted or pickled; preserved or dried.
164.	Fodder.*
165.	*Bran from any kind of cereal.*
168.	Cellulose pulp (wood pulp), mechanical or chemical.
174.	Spirits.
174*quater*.	Mineral waters (receptacles included).
178*ter*.	Emery on paper or tissues, grindstones and whetstones of emery, or emery in any other form.
185.	Cement:
	Slow: quick.
190.	*Coal*:
	Coal or coke; cinders of.
205.	Cast iron: Foundry iron, and forge-pig, containing less than 25% of manganese; ferro-manganese, containing more than 25% of manganese; ferro-silicon, containing more than 5% of silicon; rich silico-spiegel iron containing at least 30% of silicon and manganese; chromic iron containing 10% or more of chromium; ferro-aluminium, containing 10% or less of aluminium; ferro-aluminium, containing more than 10% and less than 20% of aluminium.
206.	Wrought iron crude, in blooms, prisms or bars.
207.	Iron, drawn in bars, angle and T. iron, axles and tyres, in the rough.
210.	Sheet and plate iron:
	Rolled or hammered, flat, more than 1 millimetre in thickness; thin and black iron plates, flat, more than $\frac{6}{10}$ of a millimetre and up to 1 millimetre in thickness; thin, and black iron plates, flat, of $\frac{6}{10}$ of a millimetre or less in thickness.
212.	Iron or steel wire, whether tinned, coppered, zincked, galvanised or not.
212*ter*.	Rails of iron or steel.
213.	Steel in bars.
215.	Axles and tyres, rough, in steel.
216.	Steel:
	In sheets or bands, brown, hot rolled; in sheets or bands, white, cold rolled.
221.	Copper: Ore; pure, or alloyed, with zinc or tin: of first fusion, in lumps, bars, pigs or slabs; rolled or hammered, in bars or plates; in wire of all sizes, polished or not, other than gilt or silvered; aluminium bronze, crude, not containing more than 20% of aluminium; gilt, or silvered, in lumps or ingots, hammered, drawn, rolled, or spun on thread or on silk; filings and fragments of old manufactures.
222.	Lead: Ores, mattes, and slag of all kinds; in crude lumps, pigs, bars, or slabs: argentiferous; not argentiferous; alloyed with antimony, in lumps; hammered or rolled; filings and fragments of old manufactures.
225.	Nickel: Ore; produce of first fusion (case, matte, speiss): refined, in ingots or crude lumps; pure, hammered, rolled, or drawn; alloyed with copper, with or without zinc, in ingots, or crude lumps; alloyed with copper, with or without zinc, hammered, rolled, or drawn.
227.	Antimony.
238*bis*.	Extract of chestnut-wood, and other tanric vegetable saps, liquid or solid.
282.	*Chemical products not mentioned.*†
315.	Compound medicines: distilled waters.
316.	Compound medicines not specified.
318.	Starch.
324.	Isinglass glue manufactured from tendons of whales, and other similar glues.
361.	Incandescent electric lamps.
Ex 363.	Yarns of hemp, not glazed, pure and raw in skeins up to 5,000 metres of single thread to the kilogramme, for the manufacture of fishing lines and nets, and of cordage.
Ex 363*bis*.	Yarns of hemp, not glazed, twisted, unbleached, in skeins up to 5,000 metres single thread to the kilogramme, for the manufacture of fishing lines and nets, and of cordage.
Ex 366*bis*.	Yarns of phormium tenax, abaca, and other vegetable fibres not mentioned, not glazed, pure or mixed; the phormium, abaca, &c., predominating in weight, for self-binding harvesters.
461.	Paper or card.
462.	Cardboard, rough in sheets, weighing at least 350 grammes per square metre.
462*bis*.	Moulded cardboard, called papier mâche.
463.	Cardboard cut, or shaped for boxes.

* Hay is included in this item.
† Calcium carbide is included under this number.

No. of the French Tariff.	Products.
464.	Cardboard boxes covered or not white or colored with paper.
464*bis*.	Cylindrical and conical tubes called "busettes" for spinning and weaving.
464*ter*.	Cardboard goods ornamented with paintings, reliefs, stuffs, wood, plaited straw, and common metals.
Ex 476.	Skins and hides prepared, simply tanned, tawed, or smoothed, not including goat, kid, sheep and lambskins.
478.	Soles, cut out, of beaten and smoothed leather, and heels.
479.	Uppers of top boots, boots, shoes, vamps, galoches (cambered or not), and upper heels of calf, cow, horse, goat, or kid leather and skins.
480.	Top boots.
481.	Boots for men and women.
482.	Shoes.
484.	Gloves.
488.	Transmission belts, &c., of leather, hose of leather, and other articles of leather or skins for machinery.
490.	Trunks of wood or pasteboard, covered with leather.
493.	Peltries:
	Prepared, or in sewn pieces; sea lions and sea otters; seals and bluebacks; grey squirrels and pouches of grey squirrels; hamsters and white rabbits; astrakhan clouded and curled, in skins and "touloupes"; white hares and pouches of white hares; goats, in skins and covers; sheep and moutlons of the Caucasus, in skins and covers; not specially mentioned.
494.	Peltries made up into articles.
512.	Locomotives, and traction engines.
513.	Tenders for locomotives.
522.	Agricultural machinery (motors not included).
523.	Sewing machines.
524.	Dynamos.
Ex 525.	Typesetting machines known as linotypes.
Ex 525*bis*.	General machinery, transmission gearing, balances, scales, presses, lifting apparatus, apparatus not mentioned driven by mechanical power.
Ex 526*quater*.	Gas buoys in iron or steel plate of over one millimetre in thickness, not galvanized or tinned.
534.	Springs of wrought steel, for carriages, railway carriages, and locomotives, not polished.
536.	Dynamo-conductors.
536*bis*.	Arc lamps known as regulators.
537.	Tools; with or without handles.
541.	Wire gauze, of iron or steel.
542.	Wire gauze, of copper or brass:
	Ordinary; for paper machines.
552.	Railway chairs, plates or other castings from the open mould.
554.	Iron castings for machinery or for ornament.
557.	Rough articles of malleable cast iron, of wrought iron and of cast steel.
558*ter*.	Iron work for carriages, and especially such as enters into the construction of railway rolling stock.
565.	Wire nails of iron, or steel, machine made, whether tinned, coppered, zincked or coal-tarred or not.
567.	Tubes of iron or steel, not welded; tubes of iron or steel, welded; jointings of all kinds; tubes of iron or steel, stamped or without welding.
576.	Lead pipes, and all other manufactures of lead.
576*ter*.	Electric accumulators.
579.	Articles of nickel, alloyed with copper or zinc (German silver) or of nickelled metals.
590.	Furniture of bent wood, fitted or not.
591.	Furniture, other than of bent wood.
	Chairs: Neither carved, inlaid, ornamented with copper, gilt, nor lacquered; of common wood; of cabinet makers' wood; carved, inlaid, ornamented with copper, gilt or lacquered, of any kind of wood.
592.	Furniture, other than of bent wood, other than chairs veneered with any kind of wood.
592*bis*.	Furniture, other than of bent wood, other than chairs, massive:
	Of common wood; of cabinet-makers' wood.
593.	Furniture, upholstered in any manner.
597.	Builders' and cartwrights' wood, shaped:
	Hard wood; soft wood.
600.	Wood, planed, grooved and (or) tongued, planks, strips or veneers for parquetry, planed, grooved, and (or) tongued:
	Of oak or other hard wood; of fir or other soft wood.
601.	Doors, windows, wainscoting and other carpenters' work, fitted together or not:
	Of hard wood; of soft wood.
602.	Small wooden wares:
	Boxes of white wood, wood shaped for brushes, and small handles for tools, less than 10 centimetres in length; bobbins for spinning or weaving, tubes, skewers, biots, spindles, busettes: not exceeding 10 centimetres in length; exceeding 10 centimetres in length; small reels of common wood for sewing thread, neither varnished nor stained; other articles: not varnished; varnished.
602*bis*.	Wood turners' wares.
602*ter*.	Wood turners' wares varnished.
603.	Wood squared for shuttles less than 500 grammes in weight.
603*bis*.	Shuttles for any kind of weaving, finished or not.
603*quater*.	Other articles of wood.
Ex 604.	Pianos.
	Organs, harmoniums, instruments with free metallic reeds, with one or several tops.
	Church organs, complete, and detached parts thereof.
Ex 605.	Accessories, and detached parts of musical instruments above mentioned (Ex 604).
Ex 614.	Carriages (not for rail uses):
	Carriages properly so called; carts for trade, agricultural purposes, and transport; tramways cars; bodies or parts of bodies for tramway cars.
Ex 615.	Seagoing ships of wood.
Ex 616.	Hulls of seagoing ships of wood.
Ex 617.	River boats of any size, of wood.

CANADIAN PRODUCTS ENJOYING THE BENEFIT OF THE MINIMUM TARIFF—continued.

No. of the French Tariff.	Products.
620.	Manufactures of india-rubber and gutta-percha.
620*bis*.	Articles of asbestos, spun, felted, woven, or moulded, with or without admixture of textile, or mineral substances.
620*ter*.	Mica in sheets or flakes, articles in mica, "micanete" and agglomerates of mica, mica paper and tissues.
Ex 646.	Typewriters, without nickelled parts.

NOTE 1.—Articles in italics are those appearing only in the General Tariff, or on which the duties are identically the same in both Tariffs.

NOTE 2.—The numbers of the Tariff items have reference to the present French Tariff.

NOTE 3.—The term "ex" in the case of the number of an item means a part of the item to which the number refers.

CORSICA

EXTRACT FROM THE FINANCE LAW OF MARCH 29TH, 1897, MODIFYING THE CUSTOMS AND FISCAL RÉGIME IN CORSICA.

(*Journal Officiel* of March 30th, 1897.)

ART. 6.—On and after the promulgation of the present law, the following dispositions shall be applicable in the department of Corsica:

Alcohol and products of an alcoholic basis are subject in Corsica. to a consumption tax of 90 francs per hectolitre of pure alcohol.

This tax shall be collected on alcohol imported into Corsica from France or from foreign countries.

On alcohol produced in Corsica, this tax shall be collected conformably to a public administrative regulation.

The legislative and reglementary dispositions relating to Customs matters shall be applicable to the tax mentioned in the preceding paragraphs, in so far as concerning the declaration, liquidation, payment of duties, contestations and the coasting trade.

§3.—Foreign products re-exported from Continental warehouses shall, on importation into Corsica, remain liable to the duties which would have been applicable had such goods been directly imported from the country from whence they arrived in France.

§4.—The legislation in force on the Continent relative to playing cards is also applicable in the department of Corsica.

§5.—The provisions of former laws in so far as contrary to the terms of this article are repealed.

LAW OF JULY 8TH, 1912, MODIFYING THE CUSTOMS TARIFF OF CORSICA.

(*Journal Officiel* of July 9th, 1912.)

ART. 1.—Foreign products imported into Corsica are liable to the same duties as are levied in France, except coffee in the bean and husks, and tobacco in respect of which the special Tariff is fixed as follows:

Coffee in the bean and husks: two thirds of the duties of the French Tariff.

Tobacco (including tobacco imported from Algeria, the French Colonies and Possessions and Protectorates):

		Fr.	C.
In the leaf or in stalks and tobacco refuse	100 kil.	250	00
Manufactured: cigars and cigarettes	,,	500	00
,, other	,,	400	00

ART. 2.—The refining tax, established in the mainland by the Laws of April 7th, 1897 (Art. 4) and January 30th, 1907 (Art. 26) shall apply to the Island.

ART. 3.—Natural or manufactured products originating in Corsica, shipped to France coastwise, are admitted duty-free subject to the provisions of Art. 13 of the Law dated March 30th, 1902.

ART. 4.—Coffee in the bean and husks having paid in Corsica the special tax is liable on entering France, to the duties of the General Tariff, deduction being made of the said tax.

ART. 5.—All prohibitions or restrictions established in France by the Customs Tariff on the ground of public order or in consequence of Monopolies shall apply to imports from Corsica.

EXTRACT FROM THE FINANCE LAW OF MARCH 31ST, 1903, IN RESPECT TO APPLYING IN CORSICA THE TAX ON DENATURALIZED ALCOHOLS.

(Extract from *Circular* No. 3318, of April 6th, 1903.)

ART. 29.—The tax of twenty-five centimes (fr. 0.25) per hectolitre of pure alcohol provided by Article 15 of the Law dated December 29th, 1900, is substituted on imports into Corsica, to the consumption duty fixed by Article 6 of the Finance Law of March 29th, 1897, in respect to the following products:—

1.—So-called lighting, heating, and varnish-making alcohols denaturalized in the required form and according to the regulations.

2.—Products made from alcohol denaturalized in the required form and according to the regulations.

3.—Products from which alcohol has been eliminated, evaporated or wholly transformed, except such as are considered liable to consumption duties on the Continent.

Foreign products admitted to the benefit of the reduced duty in Corsica shall pay the due of eighty centimes (fr. 0.80) per hectolitre of pure alcohol provided by Article 11 of the Finance Law dated April 16th, 1895.

The mode of application of the foregoing provisions will be determined by decree.

Any revival or attempted revival of denaturalized alcohols, any practices calculated to misuse denaturalized alcohols, any sale or detention of spirits in the preparation of which denaturalized alcohols have entered, shall be liable to an imprisonment of from six days to six months, and to a fine of from 5,000 to 10,000 francs, without prejudice to the payment of the defrauded duties and to the forfeiture of all seized apparatus and liquids.

Other infringements of the provisions of this article or of the decree issued for the execution thereof shall be liable to a penalty of from 500 to 5,000 francs.

In the case of a second offence, the fine will be doubled.

The same penalties shall apply to any person convicted with having facilitated the fraud or wilfully procured means for its committal.

(*Journal Officiel* of February 2nd, 1902.)

Doors and windows, panels and joiners' wares of wood, fitted together or not; turned wares, varnished or not; furniture, groats, hard cheeses, preserved or dried vegetables, citric acid, all kinds of printed matter originating in Corsica, and volatile oils and essences (all of which may be imported into France from Corsica free of duty) when imported into Corsica from foreign countries shall be subject to the full import duties leviable on the French continent.

(*Journal Officiel* of March 20th, 1907.)

Wheaten flour, pearled or cleaned grain, groats, semolina, grits, ships' bread or biscuit, starch, gingerbread, dextrine and other derivatives from amylaceous substances, rice, broken rice, rice meal, originating from Corsica, are added to the list of articles the product of this Island admitted into France under compliance with the formalities prescribed by Article 6 and 7 of the Law dated May 6th, 1841.

Cereals, wheaten flour, pearled or cleaned groats, ships' bread and biscuit, starch, gingerbread, dextrine and other derivatives from amylaceous substances, rice, broken rice, rice meal, imported into Corsica from abroad, shall be subject to the full duties payable in France.

ALGERIA

CUSTOMS DUTIES.—Algeria is classed among those French colonies in which all French imports are free, but foreign imports pay the duties of the French tariff.

CUSTOMS RÉGIME APPLICABLE TO TOBACCO ON IMPORTATION INTO ALGERIA.

(*Journal Officiel* of March 30th, 1897.)

In virtue of Art. 9 of the Finance Law of March 29th, 1897, the import duties applicable in Algeria to tobacco, in the leaf and manufactured, other than that of French origin or shipped from France by national factories, are established as follows:

		Fr.
Tobacco in the leaf or in stalks	100 kilogs. net	50
Tobacco, smoking or chewing, and snuff	,,	150
Cigars and cigarettes	,,	250

ART. 1.—From and after the 1st January, 1907, there shall be levied in Algeria in addition to the Customs duties on tobacco imported from abroad:

1. A special examination tax at the rate of 1 centime per kilogramme, net weight, on Algerian leaf tobacco, and also on tobacco leaves, stalks, cuttings, or waste, and manufactured tobacco imported from any origin;

2. An internal consumption duty on tobacco whether manufactured in Algeria or imported.

This is established as follows on every kilogramme, net weight, of tobacco:

A. 1st Category.—Cigars sold to the consumers at a price exceeding 24 francs (tax included) per kilogramme, net weight; tobacco of other kinds sold to the consumers at a price exceeding 8 francs (tax included) per kilogramme, net weight: 5 francs.

B. 2nd Category.—Cigars sold to the consumers at a price exceeding 12.50 francs, and up to 24 francs inclusive (tax included) per kilogramme, net weight; tobacco of other kinds sold to the consumers at a price exceeding 5 francs and up to 8 francs inclusive (tax included) per kilogramme, net weight: 3 francs.

C. 3rd Category.—Cigars sold to the consumers at a maximum price of 12.50 francs inclusive (tax included) per kilogramme, net weight; tobacco of other kinds sold to the consumers at a price up to 5 francs inclusive (tax included) per kilogramme, net weight: fr. 1.50.

Algerian leaf tobacco bought by the Metropolitan Regie, and tobacco declared for export are exempted from the special examination tax.

Tobacco exported from Algeria is not liable to the Internal consumption tax.

ART. 2.—The levy of the special examination tax and the Internal consumption duty is ensured as follows, namely: as to imported leaf or manufactured tobacco, at the time of importation thereof; and as to tobacco manufactured or grown in Algeria, by inspection of the plantations, depôts, factories and stores.

TAX ON SUGAR CONSUMED IN ALGERIA.

(*Journal Officiel* of September 9th, 1904.)

ART. 1.—From and after January 1st, 1905, the collection of a tax on sugar of any origin cleared for consumption in Algeria, is authorised: In the case of raw (*vergeoises*) per 100 kilogs. of refined sugar 10 frs.; refined sugar 12 francs of per 100 kilogrammes of refined sugar, and in the case of sugar candy, 13 francs 90 c. per 100 kilogrammes real weight. These charges are to be levied over and above the Customs surtaxes applicable to foreign sugar entering the mother-country. (Note.—The "refining tax" is not leviable in Algeria.)

ART. 2.—Any provisions contrary to the present Law are hereby repealed. The importation of playing cards is prohibited.

OCTROI-DE-MER DUTIES.

(NOTE.—*Octroi-de-Mer* (Sea Octroi) is a tax leviable on both imports and local products, and does not favour goods of French origin.)

*†Alcohol pure: contained in brandies and spirits in casks; brandies and spirits in bottles, liqueurs and brandied fruits with a minimum standard	

* The Sea Octroi duty leviable on denaturalised alcohol was suppressed from January 1st, 1903.

† Consumption duty on alcohols manufactured or introduced in Algeria was increased from 137 to 167 francs per hectolitre of pure alcohol, independently of the surtax of 1 franc per hectolitre, as provided in the Decree of December 2nd, 1909.

		Fr. c.
of 55° for absinth and beverages similar to absinth except anisette, of 45° for anisette similar to absinth, and of 30° for bitters and other like beverages	hectolitre	50 00
Alcohol pure, contained in raisin wines, artificial wines and alcoholic liquids produced from the fermentation of figs, carol beans, dates, grains, and all other saccharifcrous or similar substances other than grapes, apples, pears and honey	,,	50 00
Alcohol pure, contained in composed wines and also in wines whose fermentation has been stopped by means of alcohol, and in mistelas, with a minimum standard of 15° for mistelas other than those taken to account for the manufacture of cinchona and similar wines	,,	50 00
Alcohol pure, contained in vermouths and liqueur or artificial wines:		
Half the duty on the alcohol contained in vermouths, liqueur or artificial wines, up to 15° in strength and the full duty when above 15°, with a minimum standard of 16° for vermouths and 15° for liqueur or artificial wines	,,	50 00
Alcohol pure, exceeding 15°, contained in wine	hectolitre	50 00
Alcohol pure, contained in distilled alcoholic waters, alcoholic perfumery, and all other products with an admixture of alcohol	,,	50 00
Beer	,,	5 00
Chestnuts and chestnut meal	Per 100 kilogs.	5 00
Chicory, ground	,,	10 00
Cinnamon and *cassia lignea*	,,	45 00
Cloves and clove stems	,,	40 00
Coffee	,,	40 00
Glucose	,,	10 00
Mineral oils	,,	5 00
Nutmegs, mace and vanilla	,,	100 00
Pepper	,,	50 00
"*Poivrels*," gray garbles and other imitations of pepper, containing pepper or not	,,	50 00
Sugar, raw and bastard sugar "*vergeoises*" in powder:		
,, or refined sugar	,,	15 00
,, refined or loaf, of all kinds (real weight)	,,	15 00
,, candy (real weight)	,,	15 00
Tea	,,	25 00

FRENCH WEST AFRICA

Including the Colonies of Senegal, French Guinea, the Ivory Coast, Dahomey, the Upper Senegal and Niger and the civil territory of Mauritania.

DECREE DATED APRIL 14, 1905, FIXING THE IMPORT AND EXPORT DUTIES IN FRENCH WEST AFRICA.

(*Journal Officiel* of April 15, 1905.)

The President of the French Republic, on the Report of the Minister of Colonies, taking into consideration the Law of May 7, 1881; taking into consideration the Decree of October 18, 1904, re-organizing the Government of French West Africa; taking into consideration the deliberations of the Council of Government of French West Africa dated December 15 and 16, 1904, and January 16, 1905, with the advice of the Council of State, decrees:

ART. 1.—The duties to be levied on goods entering or leaving French West Africa are fixed as follows:

A.—IMPORT TARIFF.

Goods.	Territories situated outside the zone referred to in the Convention of June 14, 1898. Import duties. Fr. c.	Territories situated outside the zone referred to in the Convention of June 14, 1898. Surtax on foreign products. Fr. c.	Territories subject to the treatment established by the Convention of June 14, 1898. Fr. c.
Rock salt .....100 kilogs.	1 50	0 50	1 50
Sea salt ..... ,,	1 50	0 50	1 00
Tobacco, leaf .....100 kilogs.	(*a*) 125 00	—	(1) 125 00
Tobacco, manufactured:			
Cigars .....100 kilogs.	400 00	140 00	500 00
Cigarettes..... ,,	300 00	100 00	350 00
Other..... ,,	200 00	70 00	230 00
Sugar .....100 kilogs. real weight	5 00	(2) 5 50	5 00
Kola nuts.....100 kilogs.	(*a*) Exemption	(*a*) 7 00	(3) 50 00
Building materials (bricks, tiles, flagstones, lime, cement, plaster, planks and joists unwrought) ..	5%	7%	(3) 10%
Alcohols and brandies....hectolitre of pure alcohol	215 00	40 00	220 00
Liqueurs, containing more than 25 degrees of alcohol ....hectolitre	120 00	30 00	123 50
Liqueurs, 25 degrees of alcohol, or less ..... hectolitre	70 00	20 00	75 00
Wine, exceeding 16 degrees ,,	Treated as alcohol.		
Alcoholic perfumery, alcoholic distilled waters, alcoholates, alcoholatures, alcoholic tinctures hectolitre of pure alcohol	Duty applicable to alcohol on the quantity of alcohol contained therein, but the amount of duty levied may not be less than 5%	7%	10%
Arms..... each	(*a*) 15%	(*a*) 7%	20%
Gunpowder and saltpetre 100 kilogs.	50 00	(*a*) 20 00	(1) 100 00
Ammunition, other .... ,,	(*a*) 15%	(*a*) 7%	20%
Coffee .....100 kilogs.	(5) 5%	(5) 7%	(6) 10%
Bananas ..... ,,	(7) 5%	(7) 7%	10%
Cocoa ..... ,,	5%	7%	(8) 10%
Oils (palm, toulouconma, illipé, palmetto).....100 kilogs.	5%	1%	Exemption.
Products not specially mentioned..	5%	7%	10%

(*a*) In Casamance (Senegal), leaf tobacco pays only import duty at the rate of 50 frs. and foreign kola nuts a duty of 40 frs. per 100 kilos.; arms, 5% plus the surtax of 7% chargeable on foreign products; gunpowder and saltpetre, 20 frs. per 100 kilos., plus a surtax of 10 frs. and ammunition, other than gunpowder and saltpetre, 5% plus a surtax of 7%.

(1) Tobacco in the leaf is only liable to an import duty of 75 francs per 100 kilos. and gunpowder and saltpetre to an import duty of 50 francs per 100 kilogrammes in Dahomey.

(2) Irrespective of any countervailing duties applicable to sugar, the origin of countries granting bounties on production or export of sugar.

(3) Kola nuts and building materials are free of all import duties in Dahomey.

(5) In Guinea, coffee is free of import duty, but pays a specific rate of 78 francs as a surcharge on foreign products.

(6) In the Ivory Coast, coffee pays a specific duty of 78 francs per 100 kilogrammes in lieu of the *ad valorem* rate.

(7) In Guinea, bananas are free of import duty but pay a specific rate of 5 francs as a surcharge on foreign products.

(8) In Dahomey and the Ivory Coast, cocoa in the bean and cocoa husks pay a specific duty of 52 francs per 100 kilogrammes in lieu of the *ad valorem* rate.

The *ad valorem* duties are levied according to the value of the goods at the place of importation. This value shall be fixed in accordance with the official table; if not included in the official list, the invoice price increased by 25% is taken.

Decree of March 3, 1914, amending the duties on tissues and articles made of tissues (*Journal Officiel* of March 8, 1914).

ART. 1.—Schedule A annexed to Article 1 of the decree dated April 14, 1905, is completed as follows:

TARIFF OF SPECIFIC DUTIES ON TISSUES.

Goods.	Territories situated outside the zone referred to in the Convention of June 14, 1898. Import duties. Fr. c.	Territories situated outside the zone referred to in the Convention of June 14, 1898. Surtax on foreign products. Fr. c.	Territories subject to the treatment established by the Convention of June 14, 1898. Fr. c.
Cotton Tissues.			
I.—Tissues, plain, twilled, serge-woven, whether or not dressed, goffered, glazed, or mercerized, weighing per 100 square meters (1):			
1. Unbleached:			
13 kilogs. or less ....100 kilogs.	16 00	30 00	35 00
More than 13 kilogs.. ,,	16 00	25 00	35 00
2. Bleached:			
13 kilogs. or less .... ,,	23 00	40 00	46 00
More than 13 kilogs.. ,,	23 00	36 00	46 00
3. Dyed, all shades:			
13 kilogs. or less .... ,,	25 00	50 00	50 00
More than 13 kilogs.. ,,	25 00	40 00	50 00
Guinea-cloths (2) and blue tissues *à deux lames*, weighing less than 15 kilogs. per 100 metres in length, whatever be the breadth per metre (length)	0 025	0 006	0 005
4. Printed, tissues presenting two or more shades and manufactured, wholly or in part, with dyed yarns, even glazed or mercerised:			
13 kilogs. or less ....100 kilogs.	35 00	56 00	70 00
More than 13 kilogs.. ,,	35 00	51 00	70 00
II.—Figured tissues and patterned loin-cloths, warp and weft tissues of cellular type, imitations of figured gauzes, called "Soft"; brilliants, damasks, dimities, reps, piqués and blankets of piqué, tissues broché by the interplay of the warp and weft threads, velvets and plushes, weighing per 100 square metres:			
13 kilogs. or less ....100 kilogs.	40 00	80 00	96 00
More than 13 kilogs.. ,,	40 00	65 00	86 00
III.—Hosiery or knitted wares, and gloves of hosiery tissue..100 kilogs.	60 00	75 00	120 00
IV.—Tulles; bobbinet tulles; *plumetis*; tissues broché by independent threads; figured gauzes; muslins broché or embroidered *au crochet* for furnishing, in the piece or in curtains, not made-up 100 kilogs.	65 00	80 00	130 00

(1) Blankets, loin-cloths, packing bags, *bandes sorr*, and carpets are included in this category.

(2) The category "guinea-cloths" comprises tissues of cotton manufactured *avec deux lames*, dyed in blue, indigo shade, of a breadth not exceeding 91 centimetres, containing at least 18 threads in warp and weft in a square of 5 millimetres side, and weighing from 7 to 12½ kilogs. per 100 square metres.

TARIFF OF SPECIFIC DUTIES ON TISSUES—continued.

Goods.	Territories situated outside the zone referred to in the Convention of June 14, 1898. Import duties. Fr. c.	Surtax on foreign-products. Fr. c.	Territories subject to the treatment established by the Convention of June 14, 1898. Fr. c.
V.—Embroidered tissues and tulles, other than muslins embroidered *au crochet* for furnishing; lace, guipures in strips; fancy articles, curtains, blinds and similar articles not made-up of appliqué-tulle (*en tulle-application*), embroidered tulle, embroidered grenadine or stamin (*etamine*), embroidered netting (*filet*) or canvas, curtain lace (*rideaux dentelles*) and articles of the same kind, not made-up.....100 kilogs.	70 00	85 00	140 00
VI.—Wicks of lamps or candles and similar articles .....100 kilogs	15 00	30 00	30 00
VII.—Plaits, gimps, twists, fringes, tassels, and other articles of trimming, ribbon-makers' wares, and articles woven in narrow strips, except *bandes sorr*, even embroidered, *broché*, or with gauze-spots.. .....100 kilogs.	80 00	100 00	160 00
VIII.—Oilcloth, tissues coated with nitred cellulose, bookbinders' cloth, draughtsmen's cloth (*toile d'architecte*), boardings (*cartonnages*), &c.....100 kilogs.	15 00	20 00	30 00
Tissues of wool, of alpaca, of vicuña, of llama-hair, of hair of the mohair and cashmere goats or of the yak or of the camel.			
I.—Hosiery and gloves of hosiery tissue .....100 kilogs.	130 00	165 00	260 00
II.—Carpets, even made up or with fringes sewn on, and blankets 100 kilogs.	70 00	90 00	140 00
III.—Other tissues ..... ,,	85 00	125 00	170 00
Tissues of common hair (cow, common goat, dog, etc.) 100 kilogs.	15 00	20 00	30 00
Tissues of animal hair.. ,,	30 00	40 00	60 00
Tissues of silk or floss silk and tissues of artificial silk or artificial horsehair.....100 kilogs.	180 00	240 00	360 00
Tissues and trimmings of gold or silver, fine or half-fine, of thread or spun on textiles, mixed or not with other materials..100 kilogs.	180 00	240 00	360 00
Tissues of *bourette de soie* ,,	40 00	50 00	80 00
Tissues of linen, hemp and ramie.			
I.—Sail cloth, tent cloth and the like, tarpaulins and awnings, hose, buckets, packing bags..100 kilogs.	15 00	20 00	30 00
II.—Hosiery and gloves of hosiery tissue, lace, tulle, guipure, bobbinet tulles, fancy wares, embroidered or broché tissues, velvets and plushes	Dutiable as similar wares of cotton.		
III.—Other tissues .....100 kilogs.	50 00	70 00	100 00
Tissues of jute, abaca, aloe-fibre, textilose, and other vegetable fibres not specified.			
I.—Old sacks bearing obvious marks of usage and repair ....100 kilogs.	4 00	6 00	8 00
II.—Coarse cloth and packing cloth, soles and plaits for sandals (*espadrilles*), sacks other than those included in the preceding heading 100 kilogs.	6 00	10 00	12 00
III.—Ribbon-makers' wares, trimmings (*passementerie*), velvets and plushes, furnishing fabrics, and articles of similar quality 100kilogs.	15 00	30 00	30 00
IV.—Carpets, even made up, or with sewn fringes .....100 kilogs.	10 00	15 00	20 00
Mixed tissues, other than tissues with admixture of other fibres in the list or fag-end.	Dutiable as the most highly taxed tissue, whatever be the proportion of admixture.		
Articles entirely or partially made-up of tissues except articles specially mentioned as such in the Tariff.			
I. Articles of clothing, parts thereof, neckties and collarties.	Dutiable as the tissue constituting the major portion of the exterior, with a surtax of 50 per cent.		
II.—Used articles of men's clothing, of cloth (old clothes) ..100 kilogs.	15 00	40 00	30 00
III.—Articles of *lingerie*, and other made-up articles.	Dutiable as the most highly taxed material, with a surtax of 50 per cent.		

NOTE.—In the case of articles ending in fringes not sewn on the measurement of the length or width includes one or two fringes, according to whether there are two or four fringes.

Rubbered tissues, made up or not, hats, caps, fezes, *chechias*, oriental or African hats (*bonnets*), pumps and footwear of felt or tissue, as also transmission belts, remain subject to the *ad valorem* duty.

Carpets of mixed tissue are dutiable as carpets of the textile which forms the principal part of the right side.

Tissues containing threads of common metal spun on textiles or not are dutiable as tissues of the textile which is combined with the metal; such tissues of cotton and metal, plain, twilled or sergewoven, are dutiable as tissues manufactured with dyed threads. Rough hems put on the edges of door curtains, hangings or furniture curtains to hide the canvas selvedge, are not regarded as making-up.

Trimming wares (*articles de passementerie*) such as *marabout* borders, astrakhan borders, sewn or lined, galloons formed by a ribbon with wavy edge are not regarded as made-up articles when they are imported in the piece. The same rule applies in the case of bands sewn together, *motifs*, and other similar wares, such as tassels, tufts, girdles, etc.

ART. 2.—The provisions of the present Decree shall enter into force three months after the date of its publication in the "*Journal Officiel*" of the French Republic.

GENERAL FREE LIST.

The following are free of all duties: live animals, with the exception of neat cattle of foreign origin imported into the colonies of the Senegal, Upper Senegal, Niger and French Guinea, which pay per 100 kilos. (live weight) on entering these Colonies; oxen, cows, bulls, steers, bullocks, heifers, 30 frs.; calves, 40 frs.; fresh meat; fresh fish; fresh fruits; fresh vegetables; potatoes; manioc and yams; seeds for sowing; palm kernels, sesame, fresh or dried pimentos, unhusked rice; agricultural machines and implements; coal; books; scientific instruments and instruments of precision; manure; arms, ammunition and materials of war and military equipment belonging to the State; uniforms and equipment of civil and military officers; travelling effects when they have been in use; furniture which has been in use; tools brought by workmen for the exercise of their profession; ships; empty boxes and casks, put together or not; india rubber, crude; gum copal, crude; earth nuts.

B.—EXPORT TARIFF.

India rubber, 7 %.

Duties shall be assessed on the value of the products at the time of export as indicated in the official table.

C.—SURCHARGE ON INDIRECT IMPORTS.

Goods of any origin imported into French Guinea after passing through a country of the African Continent not being a French Colony:

		Fr. c.
Powder and ammunition.....	100 kilogs.	20 00
Tobacco	,,	10 00
Tissues and clothing.....	,,	25 00
All other goods.....	,,	3 60

ART. 2.—The Minister for the Colonies is entrusted with the execution of the present Decree, which shall be published in the *Journal Officiel* of the French Republic, and inserted in the *Bulletin des Lois* and in the *Bulletin Officiel* of the Ministry of Colonies.

DECREE DATED MAY 4TH, 1903, REGULATING THE SALE OF ARMS AND AMMUNITION IN THE WEST AFRICAN COLONIES.

(*Journal Officiel*, of May 8th, 1903.)

ART. 1.—The importation, sale, conveyance and possession of firearms, balls, cartridges and gunpowder is prohibited throughout all the territories of the General Government of the Western Coast of Africa, save in such cases and manner as are hereinafter determined.

ART. 2.—Firearms and ammunition for the use of the troops, the police, or any other public force, shall not be subject to the provisions of the present Decree.

ART. 3.—The Governor-General may, in individual cases, exceptionally permit the importation, conveyance and possession of improved firearms and ammunition therefor, in territories within his jurisdiction.

Said authority shall only be granted:

1. To persons offering sufficient guarantee that the arm and ammunition intended to be delivered to them shall not be given away, transferred or sold to third parties.

2. To travellers provided with a declaration from their Government showing that the arms and ammunition are exclusively required for their personal defence.

Improved arms cover all arms except non-rifled flint guns.

ART. 4.—Improved arms and their ammunition allowed to be individually possessed under the foregoing article must be registered at the time of entry into the colony and marked by the Administration, the proper officer issuing to the holder of the authority provided for in article 3 a shooting licence containing the name of the holder and bearing the stamp with which the arm has been marked. The holder of the shooting licence may at all times be required to prove the lawful possession of the arms carried by him, and in no case shall he be entitled to sell or dispose of the same.

ART. 5.—The Governor-General may authorise the importation, sale, transport and detention of non-rifled flint guns and of common so-called trade gunpowder throughout the entire territories of French West Africa. He may also, if circumstances require, enact prohibitory measures in respect thereto in the whole of the colonial territory.

ART. 6.—Firearms and ammunition already imported into one of the colonies forming part of the General Government and those which may be exceptionally brought in shall be stored in public or private bonded warehouses of which the Governor-General shall determine the establishment and operation.

The same cannot be withdrawn except with the authority of the Administration, who will determine in what region such arms and ammunition may be sold. Persons authorised to ex-warehouse firearms or gunpowder shall undertake to furnish the Administration every six months with detailed particulars of the destination of such firearms and gunpowder as well as the quantities remaining in stock.

ART. 7.—The transit of firearms and ammunition shall not be allowed within the territories of the General Government except under the conditions provided by article 10 of the General Act of the Brussels Conference.

ART. 8.—Within three months following the promulgation of this Decree, any native residing in one of the colonies forming part of the General Government of French West Africa, irrespective of his nationality or position as regards civil rights, who may be in possession of any firearm, will be required to make a declaration to that effect at the Office of the Secretary-General of the Government in the chief towns of the colony and at the office of the Mayor or Administrator of the resident District in the towns and posts.

ART. 9.—Such declaration shall be proved by impressing into the stock of the arm a stamp the model of which will be fixed by the Governor-General. A return of said declarations shall be forwarded quarterly to the Governor-General.

ART. 10.—Contraventions of article 8 of this Decree shall be liable to a fine of 100 francs and of 15 days' imprisonment, or to one of these two penalties.

ART. 11.—Any person convicted of having introduced, made over, or sold in contravention of the provisions of this Decree, in any of the colonies forming part of the Government General, prohibited arms or ammunition, or with having improved trade arms in such a manner as to assimilate same to prohibited arms, shall be liable to a fine of from 500 to 1000 francs.

ART. 12.—In the cases hereinbefore provided the provisions of article 463 of the penal code may be applied; should the offence recur, the penalty may be doubled.

Any conviction will entail the forfeiture of the arms and ammunition unlawfully possessed, imported, transferred or sold.

ART. 13.—All former provisions contrary to the present Decree are thereby repealed.

ART. 14.—The Minister of the Colonies is entrusted with the execution of the present Decree, which shall be published in the *Journal Officiel* of the French Republic and inserted in the *Bulletin des lois* and the *Bulletin Officiel* of the Ministry of the Colonies.

Decree of July 24, 1905.—The Governor-General of French West Africa may, in case of proved necessity, apply to compressed air-guns the restrictions and prohibitions provided by the Decree dated May 4, 1903, for the importation, sale, conveyance and detention of firearms and their ammunition in the colonies and territories of French West Africa.

FRENCH CONGO

DECREE OF OCTOBER 11, 1912, FIXING THE IMPORT AND EXPORT DUTIES IN FRENCH EQUATORIAL AFRICA.

(*Journal Officiel of October* 16, 1912.)

Art. 1.—From and after Jan. 1, 1913, the following duties shall be levied on goods and products of any origin imported by land or by sea into French Equatorial Africa, except the Territories of Gaboon which are subject to Table E annexed to the Law of January 11, 1892:

	Duty. Frs. cts.
1. Live animals (horses, asses and bovine animals) ..*ad val.*	5%
2. Rice, maize, millet, "mil" and sorghum, in the grain .. *ad val.*	5%
3. Cocoa, coffee, tobacco, exotic woods, rough or cut or sawn, of any thickness, vanilla, dried manioc .....*ad val.*	10%
4. Coal, heavy oils and crude petroleum and schist oils, other heavy and crude mineral oils .....*ad val.*	3%
5. Distilled beverages....hectolitre of pure alcohol contained	200 00
6. Boilers, steam engines, other motive machinery, motor and engineering apparatus of all kinds, detached parts of such machines and apparatus, not including hand pumps, sewing machines, typewriters, calculating machines or cash registers .....*ad val.*	3%
7. Boats, lighters, and other craft, however propelled, and detached pieces of ships' hulls, except furniture and woodwork for fitting (*aménagement*) imported separately *ad val.*	3%
8. Lime, cement, bricks, tiles, paving stones, ceramic tiles and panels; paving stones, tiles and panels of cement; compressed or re-inforced lime of plaster .....*ad val.*	5%
9. Iron and steel for construction works, sheets for roofing, metallic constructions .....*ad val.*	5%
10. Fixed and rolling stock for railways and tramways, except articles of woodwork for fitting up the inside of carriages imported separately .....*ad val.*	3%
11. All other articles and goods not mentioned above, and not included in the list of goods admitted duty-free ..*ad val.*	10%

Art. 2.—Exemption is granted to:

1. Fresh meat, fresh fish, fresh vegetables, fresh fruits, fresh bread; living animals of the ovine, caprine and porcine kinds; farmyard animals; eggs of poultry; live or dead game; cultivated products not specially mentioned in Article 1 of the present Decree, when imported from neighbouring states;
2. Seeds for sowing, tubers, bulbs, rhizomes or suckers intended for propagation, also green plants;
3. Manures for agricultural use, and products for destroying parasites and noxious insects;
4. Natural products, mineral, vegetable or animal for industrial use, except such as are specially mentioned in Article 1 of the present Decree, when imported from neighbouring States and in rough condition;
5. Books and publications of all kinds in French or Arabic; engravings;
6. Scientific and precision instruments and apparatus (not including photographic apparatus, or medical and surgical instruments and apparatus);
7. War arms and ammunition, surgical dressing and medicines of all kinds, military equipment and bedding, belonging to the State or to the Colonies of French Equatorial Africa;
8. Uniforms, armament, equipment and camping materials of officers and officials;
9. Travellers' effects, provided they have been in use, or, if new, provided they be imported in a quantity corresponding to the position of the traveller; professional tools of workmen coming to settle in the Colony;
10. Used furniture clearly intended for the installation of importers;
11. Cases, casks, barrels, put together or not, imported for use in the re-exportation of products of the Colonies of French Equatorial Africa;
12. Packing without commercial value;
13. Sacerdotal vestments, religious emblems, and articles used in divine worship;
14. Funeral ornaments intended for graves;
15. Curios and collection articles not of a commercial nature;
16. Ice;
17. Coins of legal currency;

Art. 3.—The following duties are to be paid on goods exported by land or by sea from French Equatorial Africa, including the territories of Gaboon which are subject to the régime of Table E annexed to the Law of the 11th January, 1892:

	Duty. Frs. cts.
Ivory (elephant's teeth), rough, or only having been superficially worked .....*ad val.*	10%
India rubber ..... „	10%

Art. 4.—Import and export duties levied on an *ad valorem* basis are to be reckoned on the valuations given in the Valuation Lists ("*mercuriales*") which are fixed by Decrees of the Governor-General of the Colony in Government Council or in permanent commission of the Government Council.

The Decrees of the Governor-General are issued on the advice of local Valuation commissions; they are to remain in force for one year and are to be published in the "*Journal Officiel*" of the Colony before the 1st December of each year to be applicable from the 1st January to the 31st December of the following year.

Art. 5.—The Valuation Lists are established:

For imports, by taking the value of the goods at the place of origin, increased by the expenses of packing, transport, insurance, and all other expenses up to the time of importation, but not including the import duties.

For exports, by taking the average selling price of the goods in Europe, after deducting the expenses of transport, insurance, customs, and other expenses chargeable upon the goods after exportation from the Colony.

. . . . . .

Art. 7.—The value of imported goods not included in the Lists is to be ascertained in accordance with the rule noted in Article 5.

. . . . . .

Art. 9.—The existing provisions in regard to import duties to be levied in the Territories of Gaboon which are subject to the régime of Table E annexed to the Law of January 11, 1892, remain in force.

Art. 10.—All provisions contrary to those of the present Decree, and more especially the Decree of June 27, 1912, are repealed.

FRENCH PROTECTORATE ON LAKE CHAD

REGIME APPLICABLE TO IMPORTATION OF GOODS INTO THE TERRITORY OF THE LAKE CHAD.

By Decree dated September 5, 1900, the military territory of the Lake Chad districts and protectorate is under the direct jurisdiction of the Government Commissioner General in the French Congo.

(*Politique Coloniale* for 30th June, 1902.)

IMPORT TARIFF.

	Fr.	Duties.
Spirits .....per hectol. of absolute alcohol	180	
Arms, ammunition, gunpowder .....*ad val.*		10%
Salt ..... „		10%
All other articles, if not in free list..... „		6%

NOTE.—The importation, sale, conveyance and possession of firearms, ball cartridges and gunpowder is prohibited throughout all the Territories of the French Congo save upon compliance with the formalities prescribed by the Decree dated August 21st 1903.

FREE LIST.

Articles of clothing and baggage imported for the personal use of travellers or of settlers in the military territory; articles for use in religious worship; mechanical apparatus and tools for industrial or agricultural purposes; scientific instruments and instruments of precision; ships and boats; steam engines.

EXPORT DUTIES.

	Duties.
India-rubber and ivory.....*ad val.*	10%
Earth-nuts, coffee, red copal, white copal (of lower quality), palm oil, palm nuts, sesame.....*ad val.*	5%

The export duties on ivory and india-rubber shall be collected on the following bases:

Ivory pieces, *pilons*, etc.: 10 francs per kilogramme.
Tusks weighing less than 6 kilogrammes each: 16 francs per kilogramme.
Tusks weighing more than 6 kilogrammes each: 21 francs per kilogramme.
India-rubber: 4 francs per kilogramme.

TUNIS

ALPHABETICAL LIST OF THE GOODS ENUMERATED IN THE TARIFF.

	Nos.
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,, for sinking and boring artesian wells 525
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CUSTOMS TARIFF

The duties are established in francs and centimes; for weights and measures, Tunis has adopted the metrical system.

No.	Goods.		Duties. Frs.	C.
	LIVE ANIMALS. (1)			
1	Horses and mares	head	15	00
	Foals	,,	10	00

(1) Horses and asses or their cross breeds; neat cattle, sheep, goats and swine can only be imported through the ports of Tabarka, Bizerta, Goletta, Tunis, Susa, Sfax and Gabes, and *via* land frontier customs offices. They must be accompanied by a veterinary certificate issued in the place of departure not older than five days' date, exclusive of sea crossing, and are always subject to a sanitary inspection at the expense of importers. This also applies to fresh meat and crude hides and skins. (Decree of February 14, 1904.)

IMPORT TARIFF

Applicable to all goods of whatever origin, save the special exemptions granted to certain French and Algerian products (see end of tariff). For consumption tax see also end of tariff.

No.	Goods.		Duties. Frs.	C.
2	Mules	head	5	00
3	Asses	,,	2	00
4	Oxen	,,	15	00
5	Cows	,,	15	00
6	Bulls	,,	15	00
7	Steers, bullocks and heifers	,,	15	00
8	Calves	,,	4	00
9	Rams, ewes and wethers	,,	3	00
10	Lambs	,,	1	00
11	Goats	,,	2	00
11b	Kids	,,	1	00
12	Pigs	,,	4	00

LIVE ANIMALS—continued.

No.	Goods.		Duties. Frs.	C.
13	Sucking pigs, weighing 15 kilos. and less	head	2	25
14	Game	100 kilogs. gross	10	00
15	Poultry	,,	10	00
15*a*	Animals, live, n. s. m.		Free.	

ANIMAL PRODUCTS AND WASTES.

No.	Goods.		Duties. Frs.	C.
16	Fresh meat and meat preserved by refrigeration (1):			
	Mutton	100 kilogs. gross	8	00
	Pork	,,	8	00
	Beef and other	,,	8	00
17	Hams, boned and rolled; cooked hams	100 kilogs. net	25	00
	Meats salted:			
	Pork:			
	Hams	,,	18	00
	Shoulders	,,	16	00
	Breasts	,,	13	00
	Bacon, &c.	,,	10	50
	Beef and other	100 kilogs. gross	10	00
17*b*	Pork butchers' produce	100 kilogs. net	24	00
17*c*	Ox cheek, sliced:			
	In the natural state, in barrels	100 kilogs. gross	6	00
	Cooked or pickled, in tins, small barrels, or jars	100 kilogs. gross	10	00
18	Game, poultry, pigeons and turtles, dead		Free.	
18*a*	Truffled poultry	100 kilogs. net	40	00
18*b*	Goose liver, fresh or salted	,,	25	00
19	Meat preserved in tins (2)	,,	12	00
19*b*	Preserved game, in tins, pots, or pastry:			
	Rabbit	,,	12	00
	Other	,,	20	00
19*c*	Goose liver:			
	Pickled (2)	,,	45	00
	Paté de fois gras:			
	In pots (2)	,,	28	00
	In tins, pastry, or other forms (2)	,,	45	00
20	Extracts of meat	,,	30	00
20*b*	Guts, dried or salted	100 kilogs gross	8	00
21	Hides and skins, raw, green or dry (1)		Free.	
22	Peltries, raw		,,	
23	Wools, including alpaca, llama, vicuna wool; also yak, camel and cashmere goats' hair: In the mass and on the skin, and wastes of wool		,,	
	In the mass, dyed, and noils, dyed	100 kilogs. net	25	00
	Combed or carded	,,	25	00
	Combed or carded, dyed	,,	27	50
24	Horsehair:			
	Raw		Free.	
	Prepared or curled	100 kilogs. gross	10	00
25	Hair:			
	Raw, combed or carded, of the mohair goat		Free.	
	Combed or carded, other	100 kilogs. gross	10	00
	In hanks	,,	10	00
26	Feathers:			
	Ornamental		Free.	
	Quills for writing		,,	
27	Silk:			
	Raw or in cocoons		,,	
	Floss and flock		,,	
	Worked or thrown, dyed	100 kilogs. net	300	00
28	Hair, human, unmanufactured		Free.	
29	Hair of Messine		,,	
30	Animal fats other than fish oil: Lard	100 kilogs. net	13	00
31	Imitation or artificial butters, butterine, margarine, oleomargarine, &c.	100 kilogs. net	10	50
	Alimentary fats and similar substances	100 kilogs. gross	8	00
32	Grease from hides (*dégras de peaux*)	,,	5	00
33	White wax	100 kilogs. net	12	00
34	Eggs of poultry and game	100 kilogs. gross	6	00
34*b*	Silkworms' eggs		Free.	
35	Milk: even sterilised or peptonised, not condensed	100 kilogs. gross	2	50
35*b*	Condensed, pure	,,	5	00
35*c*	Condensed, with sugar added	,,	6	00
	Lacteous flour	100 kilogs. net	18	40
36	Cheese:			
	Hard, known as Dutch or Gruyère	,,	12	00
	Fine soft, Géromé or Lorraine	100 kilogs. gross	8	00
	Other	100 kilogs. net	15	00
	Medium hard and other	,,	15	00
37	Butter, fresh, melted or salted	100 kilogs. gross	6	00
38	Honey: natural pure	,,	8	00
	Artificial or mixed with sugared products	100 kilogs. net	12	00
39	Guano and other manures, including the residue of animal black		Free.	
40	Bones, calcined, white, for fertilisers (residues)		,,	
41	Bone-black (animal black)	100 kilogs. gross	2	00
42	Gluestock		Free.	
43	Other animal products and wastes, in a raw state		,,	

(1) Horses and asses or their cross breeds; neat cattle, sheep, goats and swine can only be imported through the ports of Tabarka, Bizerta, Goletta Tunis, Susa, Sfax and Gabes, and *via* land frontier customs offices. They must be accompanied by a veterinary certificate issued in the place of departure not older than five days' date, exclusive of sea crossing, and are always subject to a sanitary inspection at the expense of importers. This also applies to fresh meat and crude hides and skins. (Decree of February 14, 1904.)

(2) Including weight of the receptacle forming the interior package.

No.	Goods.		Duties. Frs.	C.
	FISHERIES.			
44	Fishery products of the Tunisian coast		Free.	
45	Products of fisheries other than those off the Tunisian coast:			
	Fish, fresh:			
	Fresh water fish: Salmonoid family:			
	Trout	100 kilogs. net	25	00
	Other	100 kilogs. gross	10	00
	Salt water	,,	4	00
46	Dried, salted or smoked:			
	Cod, including klipfish	,,	6	00
	Stockfish	,,	8	00
	Herring	,,	5	50
	Anchovies	,,	9	00
	Sardines	,,	3	50
	Tunnyfish	100 kilogs. net	16	00
	Other	100 kilogs. gross	5	00
47	Preserved in the natural state: Marinated or otherwise prepared:			
	Tunnyfish (2)	100 kilogs. net	20	00
	Other	100 kilogs. gross	10	00
	Fish roe caviar and boutargue:			
	Salted	100 kilogs. net	25	00
	Marinated or otherwise prepared	,,	25	00
48	Oysters, fresh: Seed		Free.	
	Other	per 1,000	1	50
	Marinated (2)	100 kilogs. net	15	00
49	Shrimps and prawns, lobsters and crayfish:			
	Fresh	,,	15	00
	Preserved in the natural state or prepared (2)	100 kilogs. net	25	00
50	Mussels and other shellfish		Free.	
51	Fish oils	100 kilogs. gross	6	00
52	Spermaceti:			
	Crude	,,	5	00
	Pressed	,,	10	00
	Refined	100 kilogs. net	15	00
53	Roe of cod and mackerel	,,	0	50
54	Whalebone, rough		Free.	
55	Dog-fish skins and sealskins, raw		,,	
56	Coral, rough		,,	
57	Pearls, fine		,,	
58	Fish bladders		,,	
	ANIMAL SUBSTANCES, RAW, USED IN MEDICINE OR PERFUMERY.			
	Sponges:			
59	Rough		Free.	
60	Prepared	100 kilogs. net	65	00
61	Other substances, raw		Free.	
	MATERIALS FOR CARVING.			
62	Elephants' tusks, whole or in pieces		Free.	
63	Tortoiseshell		,,	
64	Ivory, crude		,,	
64*b*	Casein, hardened; materials with base of hardened caseine, and other similar materials hardened: In tubes, canes, sticks, round or square, or in sheets, polished, colored, or worked in any manner	100 kilogs. net	100	00
65	Shells, mother-of-pearl and other		Free.	
66	Bones and hoofs of cattle, rough		,,	
67	Horns of cattle, rough, prepared or in sheets		,,	
	FARINACEOUS FOODS.			
68	Wheat, spelter and meslin:			
	Grains, crushed, and grits containing more than 10% of flour	100 kilogs. net	11	00
	Flour at the rate of extraction:			
	Of 70% and above	,,	11	00
	Of between 70% and 60%	,,	13	50
	Of 60% and below	,,	16	00
69	Oats in the grain	100 kilogs. gross	3	00
	Ground	,,	5	00
70	Barley in the grain	,,	3	00
	Ground	,,	5	00
71	Rye in the grain	,,	3	00
	Ground	,,	5	00
72	Rice in the grain	,,	3	00
	Ground	,,	5	00
73	Buckwheat in the grain	,,	2	50
	Ground	,,	4	00
74	Malt (germinated barley) in the grain	,,	4	00
	Ground	,,	6	00
75	Ships' biscuits and bread	,,	7	00
76	Groats, semolina grits (coarse flour), pearled or cleaned grain	100 kilogs. net	16	00
76*b*	Millet, hulled and cleaned	100 kilogs. gross	6	00
76*c*	Gluten, dry	100 kilogs. net	24	00
	Moist, with 60% or more of water	100 kilogs. gross	8	00
	Flour enriched with gluten	100 kilogs. net	24	00
77	Semolina and Italian pastes	,,	16	00
78	Sago, salep, manioc flour	,,	11	00
78*b*	Manioc, crude or desiccated	100 kilogs. gross	7	00
79	Rice:			
	In the husk	,,	1	50
	Whole or broken: flour and semolina	,,	4	00
80	Pulse, other than beans and chick peas:			
	In the grain	,,	2	60
	Decorticated:			
	Split peas	,,	2	60
	Other	,,	3	50
	In flour:			
	Raw	,,	6	00
	Cooked	,,	8	00

(2) Including weight of the receptacle forming the interior package.

No.	Goods.		Duties. Frs.	C.
81	Chestnuts	100 kilogs. gross	1	00
81*b*	Chestnut flour	,,	2	00
82	Dari:			
	Grain	,,	1	75
	Meal	,,	2	60
	Millet and canary seed:			
	Grain	,,	3	00
	Meal	,,	4	50
83	Potatoes (1)	,,	0	40
	FRUITS AND SEEDS.			
	Table fruits:			
84	Fresh:			
	Lemons, sweet or bitter oranges	,,	2	00
	Cedrats and varieties thereof not specified	,,	2	50
	Mandarin oranges and chinois	,,	3	00
	Carob beans	,,	1	50
	Bananas	,,	3	00
	Table and wine grapes; residue of grapes and must, in casks or otherwise; vine wastes		Prohibited.	
	Juice of quinces, cherries, strawberries, pomegranates, gooseberries, mulberries, mandarin oranges, oranges, plums, not sweetened and not fermented, or having only up to 4° of alcohol	100 kilogs. net	12	00
	Table pears and apples	100 kilogs. gross	2	00
	Apples and pears for cider and perry	,,	1	50
	Figs and almonds	,,	3	00
	Peaches and nectarines	,,	3	30
	Apricots	,,	2	50
	Plums and cherries	,,	2	50
	Strawberries		Prohibited.	
	Dates	100 kilogs. gross	2	00
	Melons and water melons	,,	1	50
	Medlars	,,	2	00
	Not specified	,,	3	00
85	Dry or drained:			
	Figs	,,	2	00
	Grapes (raisins):			
	So-called Malaga	,,	6	00
	Others	,,	4	00
	Apples and pears:			
	For the table	,,	10	00
	For cider and perry	,,	4	00
	Almonds and hazelnuts:			
	In the shell	,,	3	00
	Shelled	,,	6	00
	Walnuts		Free.	
	Plums and prunes	100 kilogs. gross	7	00
	Peaches and apricots	100 kilogs. net	12	00
	Pistachio nuts:			
	In the shell	,,	12	00
	Shelled	,,	24	00
	Other	100 kilogs. gross	5	00
86	Candied or preserved:			
	In spirits:			
	Cherries	,,	8	00
	Other	100 kilogs. net	16	00
	In sugar or honey	,,	15	00
	Other:			
	Bananas	100 kilogs. gross	6	00
	Gherkins (cucumbers)	,,	4	00
	Olives, "picholines":			
	Green, in brine or in acidulated water, in casks and in barrels	100 kilogs. gross	3	00
	Other	,,	5	00
	Black	,,	4	00
	Capers	,,	7	00
	Not specified	,,	8	00
87	Fruits for distillation:			
	Green aniseed	,,	6	00
	Juniper berries and fennel seed	,,	6	00
	Myrtle berries, whortleberries, sloes and prickly pears		Free.	
87*b*	Fruits exclusively destined for distilling:			
	Dried figs	100 kilogs. gross	2	00
	Dried grapes	,,	3	00
	Dates	,,	2	00
88	Oleaginous fruits and seeds	100 kilogs. net	12	00
89	Seeds for sowing		Free.	
90 & 91	Sugar: in powder	100 kilogs. gross	4	00
	Refined, other than candied	,,	6	00
	Refined, candied	,,	15	00
92	Molasses: For distilling purposes, including the exosmotic waters	100 kilogs. gross	0	90
	Other than for distilling purposes	,,	1	00
93	Glucose	,,	4	00
	Syrup	,,	8	00
	Helva or Halva (sugared paste)	,,	4	75
	Sweetmeats, ordinary	,,	6	00
	Other	100 kilogs. net	12	00
	Fruits preserved in sugar	,,	15	00
94	Sweet biscuits, in barrels and boxes, without interior packing	100 kilogs. gross	5	00
	In tins	100 kilogs. net	12	00
95	Preserves, manufactured with sugar or honey	100 kilogs. gross	7	00
	Manufactured without sugar or honey	,,	6	00

(1) Potatoes and Jerusalem artichokes shall be admitted if cleansed from earth; otherwise they must, prior to entering and being cleared, be accompanied by a certificate issued by some local administrative authority, showing that they proceed from a territory uninfested with phylloxera or be cleansed from the earth, either by washing or by any other means. (Decree of December 24, 1903.)

No.	Goods.		Duties. Frs.	C.
	COLONIAL PRODUCE.			
96	Coffee in the bean and shells	100 kilogs. net	60	00
	Roasted or ground	,,	65	00
97	Cocoa in the bean and shells	,,	50	00
	Crushed (in paste, tablets and powder)	,,	70	00
	Cocoa butter	,,	70	00
98	Chocolate	,,	15	00
99	Pepper	,,	140	00
100	Pimento	,,	100	00
101	Amomums and cardamoms	,,	100	00
102	Cinnamon	,,	150	00
103	Cassia lignea	,,	150	00
104	Nutmegs in the shell	,,	200	00
	Shelled	,,	260	00
105	Mace	,,	260	00
106	Cloves	,,	140	00
107	Vanilla	,,	310	00
108	Tea	,,	130	00
109	Tobacco in leaves or stalks for the Regie		Free.	
	In leaves or stalks, for private account		Prohibited.	
	Manufactured, for the Regie		Free.	
	Manufactured, for the personal use of the importer, in a quantity not exceeding 10 kilogs. per consignee and per annum:			
	Cigars and cigarettes	100 kilogs. net	3600	00
	Snuff and chewing tobacco	,,	1500	00
	Smoking tobacco, Turkish	,,	2500	00
	Smoking tobacco of any other origin	,,	1500	00
	Other		Prohibited.	
	Tobacco juice (praiss)		,,	
	VEGETABLE OILS AND JUICES.			
110	Fixed oils: Pure olive oil	100 kilogs. net.	20	00
	Oils other	,,	35	00
	Denatured liquid vegetable oils, and concrete oils imported by soap factories	100 kilogs. gross	3	00
111	Fixed oils, scented	,,	70	00
111*b*	Alimentary vegetable fats	,,	9	00
112	Volatile oils and essences:			
	Of the roseate geranium and of ylang-ylang	100 kilogs net	500	00
	Of other geranium	,,	25	00
	All others	,,	50	00
112*b*	Artificial perfumes, pure, or mixed with natural products	*ad val.*	8%	
113	Vegetable wax, Carnauba, myrica and others	100 kilogs. gross	8	00
114	Gums in the natural state, the produce of Europe, and exotic		Free.	
115	Gemmes—turpentines, resins, colophany, cakes of resin; metallic or other resinates; amber or gums melted down; resinous products melted down or precipitated; amber or copal substitutes; and all other indigenous resinous products	100 kilogs. gross	4	00
	Pitch, bitumen	,,	1	50
115*b*	Tar	,,	3	00
115*c*	Oil of resin	,,	6	00
115*d*	Resins and other exotic resinous products other than of pine or fir		Free.	
116	Essence of turpentine	100 kilogs. gross	7	00
117	Balsams	,,	10	00
118	Juices of a special kind:			
	Camphor, raw		Free.	
	Refined	100 kilogs. gross	6	00
	Artificial synthetic	,,	25	00
119	Caoutchouc and gutta percha, raw or melted in lumps		Free.	
120	Bird-lime		,,	
121	Manna	100 kilogs. gross	8	00
122	Aloes	,,	3	20
123	Opium, medicinal	100 kilogs. net	100	00
	Other		Prohibited.	
124	Liquorice juice	100 kilogs. gross	4	00
125	Sarcocolla, kino and other dry vegetable juices		Free.	
	VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER.			
126	Roots, fresh		Prohibited.	
	Dried, of marshmallow and althea	100 kilogs. gross	10	00
	Roots, other, *dried*		Free.	
126*b*	Herbs, flowers and leaves:			
	Flowers of marshmallow, mallow, borage, mullen, datura, rue, marjoram, sage, wormwood, mint in leaves, mint in bunches, melissa in leaves, melissa in bunches, hyssop in leaves, hyssop in bunches, roses of Provins, pansies, camomile flowers, elder flowers, basil, melitot, savory, soapwort	100 kilogs. net	20	00
	Flowers, leaves and herbs, other, *dried*		Free.	
126*c*	Peels and barks of lemons, oranges and other fruits belonging to the same family	100 kilogs. gross	7	00
	Other		Free.	
126*d*	Lichens		,,	
127	Fruits, candied	100 kilogs. gross	8	00
	Elderberries, myrtleberries and bilberries	,,	8	00
	Other medicinal fruits and seeds		Free.	
128	Common woods:			
	Rough logs, not squared, with or without the bark, of any length and of a circumference at the thickest end of more than 60 centimetres (†)	100 kilogs. gross	0	65
	Sleepers for railways (†)	,,	0	65
	Squared or sawn wood, 80 mm. or more thick (†)	100 kilogs. gross	1	00

(†) The Customs administration is empowered to fix, after experiments, the mean density of each kind of wood and to levy duty on the basis of the cubic measurement expressed in terms of weight when the interested parties do not claim to have duty assessed on the actual weight.

VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER—continued.

No.	Goods.	Duties. Frs. C.
	Squared or sawn, less than 80 mm. in thickness:	
	Ash; oak ..... 100 kilogs. gross	1 25
	Elm; American walnut ..... ,,	1 20
	Poplar; beech ..... ,,	1 10
	Other except walnut ..... ,,	1 00
	Walnut: (†)	
	Squared or sawn, of a thickness of less than 80 mm. and more than 35 mm. ..... 100 kilogs. gross	1 25
	Sawn; 35 mm. or less in thickness .. ,,	1 60
129	Paving blocks ..... ,,	1 00
130	Stave wood	Free.
131	Wood in splints:	
	Northern redwood and pine ..... 100 kilogs. gross	1 00
	Other ..... ,,	1 50
132	Hoop wood	Free.
133	Perches, poles, props, stakes, cudgels and the like, rough or manufactured, more than 1·10 metres long and with a maximum circumference at the large end of 60 cm.: new:	
	Northern redwood or pine ..... 100 kilogs. gross	0 30
	Other ..... ,,	0 24
133*b*	Impregnated wood, or wood having undergone any chemical preparation .... } The same duties as non-impregnated increased by 20%	
134	Cork, rough, rasped or in planks	Free.
135	Firewood	,,
136	Charcoal and charred boon ..... 100 kilogs. gross	0 50
136*b*	Wood straw or wood wool ..... ,,	0 50
137	Other	Free.
138	Exotic wood and boxwood	,,
139	Scented woods	,,
140	Dye-woods, in logs or ground	,,

FIBRES, STEMS AND FRUITS FOR MANUFACTURING PURPOSES.

141	Cotton in the wool	Free.
	Cotton:	
	Carded in sheets, gummed or not:	
	Unbleached ..... 100 kilogs. net	11 00
	Washed, freed from grease, purified, bleached 100 kilogs. net	12 00
	Dyed ..... ,,	12 00
	Absorbent, even if impregnated, or for pharmaceutical purposes ..... 100 kilogs. net	13 00
141*b*	Cotton waste which cannot be used as yarn, washed, freed from grease, bleached	Free.
142	Flax, raw, hackled, combed or in tow	,,
142*b*	Hemp, combed ..... 100 kilogs. gross	10 00
143	Jute:	
	Raw, in the fibre, hackled, twisted or as tow, combed..	Free.
144	Phormium tenax, abaca, aloe and other vegetable fibres not mentioned:	
	Raw, hackled, twisted or skeins, or as tow	,,
144*b*	Ramie or china glass	,,
145	Canes and reeds in the rough, dog grass, piassava and istle	,,
146	Osier:	
	Raw ..... 100 kilogs. gross	3 00
	Stripped ..... ,,	5 00
	Canes and reeds known as china rattans, for basket-makers' wares ..... 100 kilogs. gross	5 00
147	Lime bark for rope making	Free.
148	Cocoanut shells and empty calabashes	,,
149	Hard seeds for carving	,,

DYES AND TANNING MATERIALS.

150	Madder, in the root, ground, or in the straw	,,
151	Turmeric, in root or powder	,,
152	Quercitron	,,
153	Dye lichens for the manufacture of orchil	,,
154	Tanbarks, ground or not ..... 100 kilogs. gross	1 00
155	Sumach and fustic, barberry, bark leaves, twigs or ground	Free.
156	Gallnuts and valonias	,,
156*b*	Saffron	,,
157	Other roots, herbs, leaves, flowers, berries, seeds and fruits, fit for dyeing or tanning	,,

VARIOUS PRODUCTS AND WASTE SUBSTANCES.

158	Vegetables:	
	Fresh:	
	Garlic .... } of which the leaves are completely dried { 100 kilogs. gross	2 00
	Onions .... } of which the leaves are completely dried { ,,	1 00
	Eschalots.. } of which the leaves are completely dried { ,,	2 50
	Artichokes ..... ,,	3 00
	Egg-plants; beans and horse-beans.. ,,	2 00
	Haricot beans; lentils; peas ..... ,,	3 00
	"Orobes" ..... ,,	4 00
	"Poivrons"; tomatoes ..... ,,	2 00
	Salted or pickled:	
	Sourcrout in casks or vats ..... ,,	2 50
	Mushrooms, preserved in salt or vinegar ,,	6 00
	Preserves of vegetables called "pickles," mixed or not with gherkins ..... 100 kilogs. gross	5 00
	Others in kegs or bottles ..... ,,	3 00
	Preserved:	
	Asparagus ..... ,,	10 00
	Mushrooms, preserved or pickled, in tins or hermetically sealed receptacles ..... 100 kilogs. gross	10 00
	Other ..... ,,	6 00
	Dried ..... 100 kilogs. net	12 00

(†) The Customs administration is empowered to fix, after experiments, the mean density of each kind of wood and to levy duty on the basis of the cubic measurement expressed in terms of weight when the interested parties do not claim to have duty assessed on the actual weight.

No.	Goods.	Duties. Frs. C.
159	Truffles, fresh	Prohibited.
	Dried or marinated ..... 100 kilogs. gross	110 00
160	Hops	Free.
161	Lupuline of hops	,,
162	Beetroots, fresh	Prohibited.
162*b*	Beetroot, dried, whole, in shreds or powder	Free.
163	Chicory-roots, green	Prohibited.
	Dry, not roasted	Free.
164	Fodder ..... 100 kilogs. gross	0 40
	Turf for litter	Prohibited.
	Pulp of dried beetroot	Free.
164*b*	Yeast from distilleries ..... 100 kilogs. net	25 00
	From breweries	Free.
164*c*	Broom corn straw ..... 100 kilogs. gross	3 00
164*d*	Corn straw, cleaned, bleached or dyed, with or without ears ..... 100 kilogs. gross	0 40
165	Bran from any kind of cereal ..... ,,	0 60
166	Oilcake, *amurcas* and dregs of olives containing:	
	Less than 5% of oil	Free.
	5% or more of oil ..... { Duty on pure fixed olive oil on the quantity of oil contained.	
	Oilcake from oil seeds containing:	
	Less than 5% of oil	Free.
	5% or more of oil ..... { Duty on pure fixed oils, other, on the quantity of oil contained.	
167	Rags, linen	Free.
168	Cellulose pulp: mechanical, dried ..... 100 kilogs. gross	1 00
	Mechanical, moist ..... ,,	0 50
	Chemical ..... ,,	2 00
169	Peat and turf for burning	Prohibited.
170	Nursery and hot-house plants and shrubs (imported under the conditions laid down by Decree of the 24th December, 1913):	
	Arums, amaryllidaceae, aralia, aspidestra, azelea indica, begonia, bromeliaceae, camelia, cycadaceous, cyclamens, crotons, dracœna, hot-house ferns and selaginella, maranta, ophiopogon, orchids, palms, pandanaceae, phormium.. 100 kilogs. gross	3 00
	Others	Free.
	Vine plants, branches, twigs, cuttings with or without roots, shoots, &c., vine leaves, even when employed for wrapping, covering or packing purposes, and all vine wastes	Prohibited.
170*b*	Vegetable products and refuse not specially mentioned (2)	Free.

BEVERAGES.

170*c*	Mistellas or must of fresh grapes (called also wines), the fermentation of which has been stopped by means of alcohol (*mutés à l'alcool*):	
	Duty on the alcohol ..... Hectolitre of pure alcohol	20 00
	Duty on the rest of the liquid (must of fresh grapes), calculated on the areometric degree which the product deprived of alcohol would possess:	
	Up to 12 degrees Beaumé ..... 100 kilogs. net	12 00
	More than 12 degrees up to 20·9 degrees ,,	16 50
171*	Fermented beverages:	
	Wines exclusively the produce of the fermentation of fresh grapes of 12 degrees and under per hectolitre of liquid	12 00 and 10% *ad val.*
	Wines exclusively the produce of the fermentation of fresh grapes, of 12.1 degrees, and above	
	Per hectolitre of liquid, same duty, for the first 12 degrees, increased, for additional degrees, by 0.15 for every tenth of a degree up to 15 degrees, and above 15 degrees by 1 fr. 50 per degree, any fraction of a degree to be subject to the duty leviable on the higher degree.	
172	Vinegar, other than perfumed ..... per hectol. of liquid	2 00
172*b*	Cider and perry ..... ,,	4 00
172*c*	Beer ..... ,,	2 50
172*d*	Mead ..... ,,	10 00
173	Orange wine ..... ,,	10 00
173*b*	Wines from raisins, from sugar, glucose or molasses	Prohibited.
	All other beverages not specially mentioned per hectol. of liquid	10 00
174	Distilled beverages:	
	Brandy, rum and taffia, *in bottles* or otherwise hectolitre of liquid	20 00
	(Not including the consumption tax.)	
174*b*	Liqueurs ..... hectolitre of liquid	25 00
	(Not including the consumption tax.)	
174*c*	Pomace ..... 100 kilogs. gross	1 50
174*d*	Mineral waters (jars and bottles included)	Free.

MARBLES, STONES, EARTHS, COMBUSTIBLE MINERALS, &C.

175	Marble, statuary or other, rough or squared	Free.
	Sawn, of a thickness of 16 centimetres or more	,,
	Sawn, of 4 to 16 centimetres in thickness 100 kilogs. gross	0 65
	Sawn, of less than 4 centimetres in thickness 100 kilogs. gross	1 00
	Carved, polished, moulded or otherwise wrought:	
	Carved in the form of chimney pieces, modern statuary or other forms ..... 100 kilogs. gross	5 00
	Moulded, turned ..... ,,	2 00

(2) Cut flowers and mushroom spawn are admitted without certificate, (Decree of December 24, 1903).

* Importation can only be effected through the ports of Tabarka, Bizerta, Goletta, Tunis, Susa, Monastir, Medhaia, Sfax, Gabes and Houmt-Souk de Djerba, and through the land frontiers offices at Ghardimaou and Babouck (road from Ain-Drabam to La Calle); further, the Salicid Slti-Youssef office is also open for the importation of wines. (Decree of February 18, 1901).

No.	Goods.	Duties. Frs. C.
	Clocks, cups, inkstands, marbles, and other turnery wares weighing not more than 75 kilogs. each, and used in connection with furnishing..100 kilogs. gross	5 00
	Tiles having one surface sawn, ground or polished 100 kilogs. gross	0 50
	Other ..... ,,	2 00
175*b*	Alabaster:	
	Rough or squared.....	Free.
	Sawn, of a thickness of 16 centimetres or more.....	,,
	Sawn, of less than 16 centimetres in thickness ..... 100 kilogs. gross	2 50
	Sculptured or otherwise worked:	
	Modern statuary ..... ,,	5 00
	Other ..... ,,	4 00
175*c*	Precious stones, rough or cut	Free.
176	Agate and other similar stones:	
	Rough.....	,,
	Wrought .....100 kilogs. net	15 00
177	Stone, worked, including worked building stone, carved, moulded or polished:	
	Carved in the form of chimney-pieces, modern statuary or in other forms.....100 kilogs. gross	4 00
	Sepulchral monuments not carved:	
	Of porphyroid granite..... ,,	2 00
	Columns, capitals, cornices, entablatures, lintels, piers, bases, socles, buttresses, frames, casings, coverings of porphyroid granite..... 100 kilogs. gross	2 00
	Other ..... ,,	1 00
	Moulded, polished ..... ,,	1 00
	Tiles having one surface sawn, ground or polished .. 100 kilogs. gross	0 80
	Lithographic stones, rough sawn or shaped	Free.
177*b*	Staff and plaster moulding, not colored..100 kilogs. gross	1 50
177*c*	Stone marbles ..... ,,	6 00
178	Millstones	Free.
178*b*	Corundum in grits.....	,,
178*c*	Emery on paper or tissues, made up into grindstones, whetstones or in any other form.....100 kilogs. net	11 00
178*d*	Whetstones, turkey stone and Arkansas stone for grinding and sharpening tools:	
	Rough.....	Free.
	Worked, cut, polished, shaped.....100 kilogs. gross	8 00
179	Kaolin..... ,,	0 35
179*b*	Alunite (alumstone) rough	Free.
179*c*	Stones and earths for artistical and manufacturing purposes, not otherwise mentioned	,,
179*d*	Infusorial earth or Kieselguhr	,,
179*e*	Pumice stone:	
	Rough, in lumps or pieces	,,
	Powdered	,,
180	Slates:	
	Slabs, cut or sawn, rough or polished..100 kilogs. gross	1 70
	Roofing slates ..... ,,	0 60
	Framed or unframed, intended specially for writing or drawing ....100 kilogs. gross	3 00
180*b*	Slates with frames of varnished wood or of white wood, with abacus or with metal sheath for the pencil .... 100 kilogs. gross	8 00
181	Building materials:	
	Bricks, solid or hollow, of all shapes and sizes, neither glazed nor enamelled:	
	Common.....100 kilogs. gross	0 15
	Fine or smoothed..... ,,	0 40
181*b*	Common tiles not pressed and not for dovetailing ..... 100 kilogs. gross	0 28
181*c*	Shaped tiles or dovetailing tiles and accessories for roofs; common building pottery, not ornamented, such as stack pipes, soil pipes, chimney pots and cowls..... 100 kilogs. gross	0 32
181*d*	Bricks, tiles, common building pottery, baked of stoneware	Dutiable as stoneware according to kind Nos. 339-341.
182	Building stones, rough; plaster	Free.
183	Natural paving stones .....100 kilogs. gross	0 10
183*b*	Stone broken up in pieces for road making.....	Free.
184	Lime, common	,,
184*b*	Hydraulic lime in lump or powder, in whatever way shipped or packed.....100 kilogs. gross	0 20
185	Cement:	
	Slow..... ,,	0 30
	Quick ..... ,,	0 20
185*b*	Pipes and moulded articles:	
	Of cement and concrete ..... ,,	0 45
	Of reinforced cement ..... ,,	1 00
186	Tiles of compressed cement:	
	Of one color ..... ,,	0 90
	Of several colors ..... ,,	1 40
	Mosaic..... ,,	2 00
186*b*	Slabs and tiles of zylolith....	Free.
187	All other building materials	,,
188	Marl	,,
188*b*	Ice.....	,,
189	Sulphur.....	,,
190	Coal or coke .....100 kilogs. gross	0 12
	Coal cinders .....1,000 kilogs. gross	0 12
191	Graphite or plumbago.....	Free.
192	Coal tar	,,
193	Bitumen and asphalt:	
	Rock and cement	,,
	Tiles, paving blocks or slabs	,,
194	Mineral wax or ozokerite:	
	Crude .....100 kilogs. gross	6 00
	Refined ..... ,,	7 00
195	Jet	Free.
196	Yellow amber	Free.
197	Petroleum, schist and other mineral illuminating oils: (1)	
	Crude and refined.....100 kilogs. gross	0 75
	Essences of ..... ,,	1 60
198	Heavy oils and residues of petroleum and other mineral oils:	
	Lubricating .....100 kilogs. gross	1 70
	Other ..... ,,	0 55
199	Lignite wax ..... ,,	7 00
	Paraffin ..... ,,	6 00
	Vaseline ..... ,,	8 00
	METALS.	
200	Gold and platinum:	
	Crude, in lumps, ingots, bars, dust, broken articles and ores	Free.
	Hammered, in leaves .....100 kilogs. net	750 00
	Drawn, rolled or spun: wire-drawn, simply rolled, in bars of at least 5 millimetres in thickness, in bands of at least 1 millimetre in thickness, or in wire of at least 2 millimetres in diameter .....100 kilogs. net	10 00
	Other ..... ,,	500 00
201	Silver:	
	Crude, in lumps, ingots, bars, dust, broken articles and ores	Free.
	Hammered, in leaves .....100 kilogs. net	750 00
	Drawn, rolled or spun: wire-drawn, simply rolled, in bars of at least 5 millimetres in thickness, in bands of at least 1 millimetre in thickness, or in wire of at least 2 millimetres in diameter .....100 kilogs. net	10 00
	Other ..... ,,	500 00
202	Goldsmiths' dross.....	Free.
203	Aluminium:	
	Ore	,,
	Ingots or waste.....100 kilogs. net	50 00
	Rolled, forged or cast..... ,,	75 00
	Hammered, in leaves ..... ,,	200 00
	Wire ..... ,,	100 00
	Powder ..... ,,	150 00
204	Iron:	
	Ores	Free.
205	Cast, of all kinds .....100 kilogs. gross	1 50
206	Crude, in blooms, prisms or bars..... ,,	4 50
207	Drawn in bars, angle and T iron, axles and tyres, in the rough .....100 kilogs. gross	5 00
208	Iron or steel, machine..... ,,	6 50
209	Iron or steel for hoops, in bands:	
	Of more than 1 millimetre in thickness	Free.
	Of 1 millimetre or less in thickness	,,
210	Sheet and plate iron, rolled or hammered, flat, more than 1 millimetre in thickness:	
	Not cut .....100 kilogs. gross	7 00
	Cut to any shape ..... ,,	7 50
	Sheet-iron, thin, and black iron plate, flat, more than $\frac{6}{10}$ of a millimetre and up to 1 millimetre in thickness:	
	Not cut .....100 kilogs. gross	9 00
	Cut to any shape ..... ,,	10 00
	Sheet-iron, thin, and black iron plates, flat, of $\frac{6}{10}$ of a millimetre in thickness or less:	
	Not cut .....100 kilogs. gross	10 00
	Cut to any shape .....100 kilogs. net	11 00
211	Iron, tinned (tin plate), coated with copper, lead or zinc:	
	More than $\frac{6}{10}$ of a millimetre in thickness ..... 100 kilogs net	12 00
	Of $\frac{6}{10}$ of a millimetre in thickness or less ,,	13 00
212	Or steel wire, tinned, coppered, zincked, galvanized or not:	
	More than 2 millimetres in diameter ..... 100 kilogs. gross	7 00
	More than 1 millimetre and up to 2 millimetres inclusive in diameter.....100 kilogs. gross	10 00
	From $\frac{6}{10}$ of a millimetre to 1 millimetre inclusive in diameter .....100 kilogs. net	12 00
	Less than $\frac{6}{10}$ of a millimetre in diameter ..... 100 kilogs. net	20 00
212*b*	Shavings, cuttings from wire-drawing.. ,,	17 00
212*c*	Rails of iron or steel .....100 kilogs. gross	6 00
213	Steel (2):	
	In bars ..... ,,	5 00
214	Axles and tyres, in the rough ..... ,,	8 00
215	Fine, for tools .....100 kilogs. net	15 00
216	In sheets or bands: brown, hot-rolled..100 kilogs. gross	7 00
	White, cold-rolled.....100 kilogs. net	15 00
217	Wire, white or not ..... ,,	30 00
218	Filings and scales of iron	Free.
219	Fragments of old manufactures: scrap cast iron..... 100 kilogs. gross	1 50
	Scrap wrought iron or steel..... ,,	0 75
220	Dross and scoriæ from forges.....	Free.
221	Copper:	
	Ores, filings and fragments of old manufactures.....	,,
	Pure or alloyed with zinc or tin: of first fusion, cast in lumps, bars, pigs or slabs	,,
	Rolled or hammered, in bars or plates..100 kilogs. gross	10 00
	In wire, other than gilt, silvered or nickelled ..... 100 kilogs. gross	10 00
	Aluminium bronze, crude, not containing more than 20% of aluminium .....100 kilogs. gross	10 00

(1) Petroleum and its derivatives, schist and tar oils, essences and other liquid hydrocarbides, can only be imported into Tunis through the ports of Bizerta, La Goulette, Tunis, Sus, and Sfax.

The importation, transit, circulation and warehousing in Tunis of refined mineral oils specified above other than essences whose flashing point is below 35°C. is prohibited.

(2) These duties are only applicable to steel fit for tempering; other steel is subject to the same duties as iron, whatever be the quantity of scoriæ it contains.

METALS—continued.

No.	Goods.		Duties. Frs. C.
	Aluminium, gilt or silvered, in lumps or ingots, hammered, drawn, rolled, or spun on thread or on silk ..	100 kilogs. net	100 00
222	Lead:		
	Ores, mattes and slag of all kinds:		
	Containing 30% and less of metal		Free.
	Containing more than 30% of metal	100 kilogs. gross	1 25
	In crude lumps, pigs, bars or slabs:		
	Argentiferous	,,	2 50
	Non-argentiferous	,,	3 50
	Alloyed with antimony, in lumps	,,	1 60
	Hammered or rolled	,,	2 25
	Filings and fragments of old manufrs.	,,	3 50
223	Tin:		
	Ores, filings and fragments of old manufactures		Free.
	In crude lumps, pigs, bars or slabs		,,
	Alloyed with antimony (Britannia metal), in ingots	100 kilogs. gross	5 00
	Pure or alloyed, hammered or rolled	,,	6 00
224	Zinc:		
	Rolled	,,	4 00
	In any other form		Free.
225	Nickel:		
	Ore: produce of first fusion (cast, matte, speiss)		,,
	Refined, in ingots or crude lumps		,,
	Pure, hammered, in bars, rolled, alloyed with copper, with or without zinc, in ingots or in crude lumps, hammered or rolled		,,
226	Mercury native (quicksilver)		,,
227	Antimony: ore, grey ore, smelted, metallic or regulus		,,
228	Arsenic: ore, metallic		,,
229	Cadmium, crude		,,
230	Bismuth (étain de glace)		,,
231	Manganese, ore		,,
232	Cobalt, ore		,,
233	Ores not mentioned		,,

CHEMICAL PRODUCTS.

No.	Goods.		Duties. Frs. C.
234	Bromine, liquid		,,
235	Iodine, crude or refined	100 kilogs. net	150 00
236	Iodides	,,	125 00
	Iodoforms	,,	175 00
237	Phosphorus:		
	White	,,	45 00
	Red	,,	50 00
238	Acids:		
	Acetic	100 kilogs. gross	3 00
	Arsenious		Free.
	Carbonic liquid	100 kilogs. gross	6 00
	Citric:		
	Liquid		Free.
	Crystallised	100 kilogs. net	25 00
	Nitric		Free.
	Oleic		,,
	Oxalic	100 kilogs. gross	4 00
	Phosphoric	100 kilogs. net	
	Stearic	100 kilogs. gross	7 00
	Sulphuric		Free.
	Tannic, or tannin in any form	*ad val.*	5%
	Tartaric	100 kilogs. gross	10 00
239	Oxides:		
	Of copper, tin, uranium, zinc		Free.
	Of cobalt: zaffre, silicious oxide, vitrified oxides, smalt and azure		,,
	Pure	100 kilogs. net	150 00
	Of iron	100 kilogs. gross	1 35
	Of lead:		
	Minium	,,	2 20
	Litharge and other oxides	,,	3 00
240	Ammonia (volatile alkali)		Free.
241	Magnesia, calcined	100 kilogs. gross	8 50
242	Potash and carbonate of potash		Free.
243	Ashes, vegetable, crude or washed		,,
244	Salt of beetroot		,,
245	Soda of varec		,,
246	Caustic soda	100 kilogs. gross	1 25
	Soda, natural or artificial (carbonate of soda):		
247	Crude	100 kilogs. gross	0 50
248	Refined	,,	0 60
249	Bicarbonate of soda	,,	0 75
250	Salts of soda, not specially mentioned	,,	0 60
251	Sea salt, brine and rock salt:		
	For private account		Prohibited.
	For the Regie		Free.
252	Salts, ammoniacal:		
	Sulphate of ammonia		,,
	Other:		
	Crude	100 kilogs. gross	3 00
	Refined or commercially pure	,,	6 00
252*b*	Nicotine and non-alcoholic solutions of nicotine; salts of nicotine and non-alcoholic solutions of salts of nicotine:		
	For the Regie		Free.
	For private account		Prohibited.
253	Salts of cobalt	100 kilogs. net	50 00
254	Salts of silver	,,	350 00
255	Chlorides of tin	100 kilogs. gross	10 00
255*b*	Salts of lead and chemical products of a lead basis, not specially mentioned	*ad val.*	5%
256	Acetates:		
	Of copper		Free.
	Of iron:		
	Liquid		,,
	Concentrated	100 kilogs. gross	6 00
	Of lead	,,	3 00
257	Alcohol, amylic	100 kilogs. gross	6 25
257*b*	Methylic alcohol or wood spirit	100 kilogs. net	11 50
258	Alumina, anhydrous	100 kilogs. gross	5 50
259	Alum of ammonia or of potash	,,	1 00
260	Arsenates:		
	Of potash	,,	7 50
	Of soda	,,	4 25
261	Borax:		
	Crude native or artificial		Free.
	Half-refined or refined	100 kilogs. gross	2 45
262	Carbonates:		
	Of magnesia	,,	3 00
	Of lead (ceruse)	,,	2 00
262*b*	Carbide of calcium	,,	1 10
263	Citrate of lime		Free.
264	Chlorates:		
	Of potash	100 kilogs. gross	4 00
	Of soda	,,	2 25
264*b*	Permanganate of potash	,,	5 00
265	Chlorides:		
	Of lime	,,	3 50
	Of potassium		Free.
266	Chromates:		
	Of lead	100 kilogs. gross	15 00
	Of potash and of soda	,,	2 00
266*b*	Ethers, acetic and sulphuric of any strength (oxide of ethyl)	100 kilogs. gross	7 50
266*c*	Chloroform	100 kilogs. net	15 00
266*d*	Collodion	,,	30 00
267	Glycerine:		
	Crude	100 kilogs. gross	3 75
	Distilled	,,	7 50
268	Mineral kermes, liver of antimony, mineral crocus, and other oxides of salts of antimony (except tartar emetic)	100 kilogs. net	10 50
269	Lactate of iron	,,	20 00
270	Nitrates of soda and of potash		Free.
	Nitrate of lime and calcic cyanamide		,,
271	Oxalate of potash	100 kilogs. gross	5 00
271*b*	Pyrolignite:		
	Of lead	,,	1 00
	Of lime	,,	0 75
271*c*	Acetone	100 kilogs. net	10 75
272	Silicate of soda or of potash:		
	Anhydrous	100 kilogs. gross	4 25
	Crystallised	,,	3 75
	Hydrated	,,	2 10
273	Sulphates:		
	Of aluminium	,,	0 80
	Of copper or iron		Free.
	Double, of copper or iron	100 kilogs. gross	0 50
	Of magnesia or potash		Free.
274	Salts of quinine:		
	Sulphate and bisulphate	100 kilogs. net	260 00
	Other	,,	350 00
275	Sulphites and bisulphites:		
	Of soda and lime	100 kilogs. gross	1 50
276	Hyposulphite of soda	,,	1 00
	Of soda: impure, crystallised or hydrated (Glauber's salts)	100 kilogs. gross	1 10
	All other	,,	0 40
	Of zinc	,,	1 60
277	Sulphurets:		
	Of mercury, natural (mercury ore)		Free.
	Of arsenic	100 kilogs. gross	3 00
	Artificial sulphide of mercury:		
	In lumps	100 kilogs. net	25 00
	Pulverised (vermilion)	,,	50 00
	Of zinc	100 kilogs. gross	2 50
278	Tartrate of potash, including double tartrate of potash and of soda		Free.
279	Prussiate of potash:		
	Yellow	100 kilogs. gross	7 00
	Red	100 kilogs. net	15 00
279*b*	Superphosphate of lime		Free.
279*c*	Cocaine, crude		,,
280	Chemical products obtained from coal tar:		

Products obtained directly from the distillation of coal-tar (coal oil, coal essence, benzine, benzol, toluene, xylene, heavy oil, naphthaline, anthracene, phenic acid, phenol, carbolic acid &c.) ,,

Chemical products derived from products of the distillation of coal: halogen and nitrogen primary monomines derived from benzine, toluene, xylene or naphthaline, imported in the state of free bases or of salts; sulpho-conjugate derivates of these monomines; secondary and tertiary amines; dimethylaniline, diphenylamine and their analogues; naphthols and their sulpho-conjugate derivatives in the state of free acids or of salts; monochlorobenzines and their analogues and products of their nitration; benzyl chloride; mono or polynitric derivates of benzenic or naphthalinic carbides and mono or polynitric derivates of phenol, of the cresols and naphthols, which are not coloring matters, carboxylate or dicarboxylate acids and oxyacids of the benzenic series (except cinnamic acid); glycides of the non-substituted primary monomines, sulphoonated derivates of the diamidonaphthalines, the dioxynaphthalines and the amido-naphthols in the state of free acids or salts; nitrogen or amidic derivates of the etherified phenols re-substituted or not; diamidic derivates of the benzenic or naphthalenic series, whether in the state of salts or acidylic derivates; the amidophenols of the benzenic or naphthalenic series, whether substituted or not, with the exception of those specified in another paragraph; cinnamic acid, the aromatic hydrazines and their sulphonated derivates,

No.	Goods.	Duties. Frs. C.
	the acidylic derivates of the secondary amines, the polyhydroxylate derivates, substituted or not, of the benzenic and naphthalenic series, which are not included in another heading, and, in general, all products derived from coal tar not enumerated in this paragraph; derivates of the oxidation of the substituted diphenimethanes or of homologous bodies (ketones, hydrols, &c.), leucobases of the coloring matters, triphenylmethanics, derivates of coal tar used in medicine (phenolphthaline, benzonaphthol, salophen, salol, &c.); also those used in photography (hydroquinone, methol, diamidophenol) .....100 kilogs. net	15 00
281	Saccharin.....	Prohibited.
281*b*	Chemical manures (being chemical products to be used in agriculture)	Free.
281*c*	Celluloid, crude, in lumps, plates or sheets..100 kilogs. net	75 00
281*d*	Celluloid and other similar plastic materials not specially mentioned:	
	In canes, tubes, batons .....100 kilogs. net	75 00
	In sheets, polished, colored, or worked in any manner .....100 kilogs net	150 00
	Chips and waste pieces intended for re-casting 100 kilogs. net	16 00
282	Chemical products not specially mentioned:	
	Of an alcoholic basis .....*ad val.*	5 %
	(Not including the consumption tax on alcohol.)	
	Other .....*ad val.*	5 %
	PREPARED DYES.	
283	Cochineal.....	Free.
284	Animal kermes	,,
285	Lac-dye	,,
286	Indigo	,,
287	Indigo pastel and indigo for washing purposes.....	,,
288	Paste for pastels, coarse	,,
289	Catechu, in the mass.....	,,
290	Arnatto, prepared	,,
291	Orchil extract of lichens prepared:	
	Moist in paste .....100 kilogs. gross	4 00
	Dried (cudbear or extract of) ..... ,,	6 00
292	Dyers' litmus (*maurelle*)	Free.
293	Extracts of dye-woods and of other tinctorial products:	
	Garancine and other extracts of madder	,,
	Other extracts:	
	Black or violet .....100 kllos. gross	6 00
	Red and yellow ..... ,,	10 00
294	Dyes derived from coal-tar:	
	Picric acid.....100 kilogs. net	20 00
	Indigotine, indigoid ..... ,,	40 00
	Other coloring materials in a dry state or in paste 100 kilogs. net	16 00
295	Ultramarine:	
	Natural ..... ,,	25 00
	Artificial, perfumed .....100 kilogs gross	8 00
	Other ..... ,,	2 00
296	Prussian blue .....100 kilogs. net	25 00
297	Carmines:	
	Common ..... ,,	25 00
	Fine ..... ,,	200 00
298	Varnishes: Spirit varnish; turpentine varnish; oil varnish or varnish of oil and turpentine mixed 100 kilogs. net	11 00
299	Inks:	
	Writing: in casks.....100 kilogs. gross	2 20
	Other than in casks..... ,,	3 75
	Drawing ink..... 100 kilogs. net	20 00
	Printing ink: in casks .....100 kilogs. gross	8 00
	Other than in casks.....100 kilogs. net	16 00
300	Blacks:	
	Ivory black.....100 kilogs. gross	5 00
	Printers' black for engraving ..... ,,	8 00
	Spanish black and lamp black ..... ,,	1 20
	Mineral black, ground or pulverised; natural mineral black in blocks.....	Free.
301	Pencils:	
	Plain, of stone or of natural slate	,,
	Of artificial slate, uncovered or covered with paper 100 kilogs. gross	10 00
	Common pencils with case of white wood, varnished or not, and thick wooden carpenters' pencils 100 kilogs. net	25 00
	Fine pencils of colored wood, of cedar, or any other exotic wood, varnished or not, with or without bone or metal top .....100 kilogs. net	50 00
301*b*	Writing material (*mines*) for pencils	200 00
302	Artificial carbons (*carbons agglomérés*), charked, for electricity and for other industrial uses:	
	Weighing less than 3 kilogs. per piece..100 kilogs. net	12 00
	Weighing 3 kilogs. and more per piece..100 kilogs. gross	3 00
303	Ochres, crushed or otherwise prepared for painting 100 kilogs. gross	0 25
304	Earths of Cologne, Cassel, Italy, Sienna and umber 100 kilogs. gross	0 50
305	Schweinfurt greens and Venetian green, blue and green ashes .....100 kilogs. gross	5 00
306	Mountain and Brunswick green ..... ,,	5 00
	Greens resulting from admixture of chromate of lead and Prussian blue .....100 kilogs. gross	1 60
306*b*	Zinc yellow or chromate of zinc..... ,,	3 60
307	Talc, pulverised..... ,,	0 25
308	Colors: ground in oil ..... ,,	6 00
308*b*	Carbonate of lead prepared like colors ground in oil 100 kilogs. gross	3 60
309	Colors in paste, prepared with water, for wall paper 100 kilogs. gross	7 50
309*b*	Lithophone..... ,,	2 50
310	Colors not specially mentioned.....*ad val.*	5 %
	VARIOUS COMPOUNDS.	
311	Perfumery: soaps other than transparent 100 kilogs. gross	8 00
	Soaps, transparent:	
	Manufactured with alcohol or sugar....100 kilogs. net	16 00
	Other .....100 kilogs. gross	8 00
	Perfumery, other: alcoholic .....100 kilogs. net	12 00
	(Not including the consumption tax on alcohol.)	
	Non-alcoholic ,, ,, ,, ,,	12 00
312	Soaps, other than perfumed.....100 kilogs. gross	3 20
313	Dressing made from soap, lichen, fecula and from all other substances, for sizing thread and preparing tissues .....100 kilogs. gross	3 20
314	Prepared spices:	
	Mustard ..... ,,	4 00
	Tomato extract..... ,,	7 50
	Sauce, tomato ..... ,,	4 50
	Other sauces and piccalilly ..... ,,	5 00
	Pepper, in powder ..... ,,	8 00
	Other .....100 kilogs. net	20 00
315	Compound medicines: Distilled waters:	
	Alcoholic.....Dutiable as brandy.	
	Non-alcoholic .....100 kilogs. gross	10 00
316	All others not specially mentioned .....*ad val.*	8 %
317	Chicory, roasted or ground, and chicory substitutes, scorched, in grains or ground .....100 kilogs. gross	4 00
318	Starch ..... ,,	3 00
319	Fecula of potatoes, maize &c..... ,,	3 00
319*b*	Tapioca:	
	Foreign:	
	Raw, in lumps (*grumeaux*) .....100 kilogs. net	12 00
	Crushed and granulated ..... ,,	14 00
	Native .....100 kilogs. gross	6 00
319*c*	Dextrine and other products derived from fecula, starch, or other amylaceous substances not specified 100 kilogs. gross	3 00
320	Sealing wax:	
	Shaped in sticks .....100 kilogs. net	11 00
	Other .....100 kilogs. gross	2 20
321	Candles of all kinds ..... ,,	6 00
322	Wax and stearic acid, manufactured ... ,,	10 00
323	Tallow candles ..... ,,	4 00
324	Isinglass, glue manufactured from tendons of whales, and other similar glues ..... 100 kilogs. net	40 00
325	Glue made from bones, sinews, skins, &c.....	Free.
326	Gelatine in powder	,,
326*b*	Gelatine, in leaves or sheets, metallised, irised, watered, glazed, or varnished .....100 kilogs. net	30 00
	Other .....100 kilogs. gross	10 00
326*c*	Pastes for printing cylinders, with basis of gelatine and glycerine, with or without the addition of sugar 100 kilogs. net	11 00
327	Albumen	Free.
327*b*	Casein, pure or combined with alkalies in a dry or liquid state	,,
328	Gingerbread .....100 kilogs. gross	8 00
329	Milk sugar or lactine.....	Free.
330	Blacking:	
	In casks .....100 kilogs. gross	2 25
	In tins..... ,,	3 25
	EARTHENWARE AND POTTERY.	
331	Fireproof pottery of common clay:	
	Crucibles, retorts, saggars, muffle mills and hollow wares other than bricks . .....100 kilogs. gross	1 50
332	Other fireproof articles:	
	Bricks and wares based on silica, alumina, bauxite, magnesia, &c. ..... 100 kilogs. gross	1 00
	Crucibles and wares of graphite, plumbago or other varieties of carbon.....	6 00
	Bricks, solid, of fire-proof clay, of less than 2 cubic decimetres .....100 kilogs. gross	0 50
	Other bricks and slabs of fire-proof clay, of any shape 100 kilogs. gross	0 75
333	Drain pipes (1)..... ,,	0 40
334	Flower pots of common clay..... ,,	0 80
335	Tobacco pipes of clay	Free.
336	Other earthenware and pottery of common clay:	
	Neither glazed nor enamelled (2) .....100 kilos. gross	0 40
337	Glazed or enamelled (2)..... ,,	1 50
338	Stoneware: Utensils and apparatus for the manufacture of chemical products:	
	Not enamelled .....100 kilogs. gross	2 00
	Enamelled ..... ,,	4 00
339	Pipes of all shapes:	
	Neither enamelled nor varnished .....100 kilogs. gross	0 50
	Enamelled or varnished ..... ,,	0 65
340	Other common stoneware of all kinds, sanitary apparatus, household articles, bottles, &c.:	
	Not enamelled .....100 kilogs. gross	1 50
	Enamelled ..... ,,	2 00
341	Other stoneware of fine pastes, with or without decorations, reliefs or enamel .....100 kilogs. gross	2 00
342	Ceramic paving tiles:	
	Of common clay, neither glazed nor enamelled (3) 100 kilogs. gross	0 40
	Varnished or enamelled ..... ,,	0 65
	Of fine clay, neither glazed nor enamelled (3) ,,	1 00
	Varnished or enamelled ..... ,,	1 20

(1) Pipes of common or fine clay, *glazed* or *enamelled*, shall be assimilated to pipes of stoneware.

(2) Roofing tiles of common or fine clay, glazed or enamelled, shall be dutiable as other pottery of common clay, glazed or enamelled; when neither glazed nor enamelled, they shall be classed under building materials (No. 281).

(3) Paving tiles of common or fine clay, *glazed* or *enamelled*, are assimilated to stanniferous faïence (No. 451).

EARTHENWARE AND POTTERY—continued.

No.	Goods.	Duties. Frs. C.
	Of baked stoneware of one color, without ornament: of many colors, decorated or perforated 100 kilogs. gross	2 00
343–344	Faience, of common paste, and stanniferous ..	3 50
	Fine faience and majolica: pottery of fine paste:	
345	Not decorated .....100 kilogs. gross	4 25
346	Decorated ..... ,,	4 50
347	Porcelain:	
	White:	
	From China and Japan ..... ,,	10 00
	Other ..... ,,	6 00
	Decorated:	
	From China and Japan .....100 kilogs. net	20 00
	Other..... ,,	15 00
	Decorated and of extra thickness ..... ,,	15 00
	Parian and biscuit, white or colored .. ,,	25 00
347*b*	Articles for electricity, of porcelain, faience, white or colored stoneware, without parts of metal or other materials:	
	Insulators, bell-shaped.....100 kilogs. gross	5 00
	Other:	
	Weighing 100 grammes or more .. ,,	7 00
	Weighing less than 100 and more than 10 grammes 100 kilogs. gross	10 00
	Weighing 10 grammes and less.... ,,	20 00
347*c*	Artificial teeth of porcelain, enamel or similar materials:	
	With fittings of precious metal .....100 kilogs. net	500 00
	Other ..... ,,	200 00

GLASS AND CRYSTAL.

No.	Goods.	Duties. Frs. C.
348	Plate glass having an area of:	
	Less than half a metre square:	
	Rough .....square metre	0 65
	Ground or polished..... ,,	1 10
	Tinned, silvered, or platinated ..... ,,	1 30
	Half a metre square or more, but less than one metre square:	
	Rough .....square metre	0 65
	Ground or polished ..... ,,	1 25
	Tinned, silvered, or platinated..... ,,	1 50
	One metre square or more:	
	Rough ..... ,,	0 65
	Ground or polished..... ,,	1 45
	Tinned, silvered, or platinated..... ,,	2 00
348*b*	The same, bevelled, engraved, cut or shaped	Duty on plate glass, according to kind, increased by 20%.
348*c*	The same, wired	Duty on plate glass, according to kind, increased by 25%.
348*d*	The same, opaque	Duty on plate glass, according to kind, increased by 15%.
	Glass, rough cast of all thicknesses, with or without grooves or perforations; glass cast or moulded in any shape and of any size, slabs, tiles, roofing tiles, panes, pipes, or paving slabs:	
349	Of ordinary glass.....100 kilogs. gross	2 50
349*b*	Of extra white glass, colored or lightly tinted, except the natural color of glass.....100 kilogs. gross	4 00
349*c*	Printed or *diamanté*..... ,,	4 00
349*d*	Wired	Duty on cast glass, according to kind, increased by 35%.
349*e*	Articles for electricity, of glass without metal fittings	Dutiable as articles of porcelain for electricity.
350	Table glass (*gobeleterie*) of glass or crystal:	
	Plain or moulded, white or natural colour 100 kilogs. gross	3 20
	Dyed in the mass of one color..... ,,	3 20
	Etched, cut or engraved otherwise than for the purpose of effacing the marks of the pencil..100 kilogs. gross	8 00
	Decorated in gold, in color, or otherwise..100 kilogs net	14 00
	Articles for lighting purposes:	
	Glasses or chimneys for lighting:	
	Of common glass .....100 kilogs. gross	2 65
	Of finer glass, called crystal, and of crystal ,,	4 00
	Other ..... ,,	2 65
	Reflectors, shades, globes or verrines:	
	Of several colors, decorated with gold or otherwise, cut or engraved .....100 kilogs. net	16 00
	Other .....100 kilogs. gross	9 00
351	Window glass:	
	Ordinary ..... ,,	1 75
	Colored or slightly tinted glass, undulated glass 100 kilogs. gross	4 50
	Framed window glass, colored glass or other, enamelled, decorated, with lithographic, photographic or other prints, with hand-paintings, with letters, or with other ornaments .....100 kilogs. net	20 00
352	Watch glasses: Rough, for toy watches .. ;	15 00
353	Glasses for clocks, flat, cut and polished.. ,,	25 00
354	Glasses for clocks, other, and cut and polished watch glasses.....100 kilogs. net	50 00
355	Spectacle and optical glasses: plane, concave or convex 100 kilogs. net	15 00
356	"*Koylos*" or window glass cut on one surface and "*koylos*" glass, plain on one side, even polished, convex or concave on the other .....100 kilogs. net	15 00
357	Spectacle glasses, polished and cut ..... ,,	150 00
358	Vitrifications: Vitrifications and enamel, in lumps and tubes: Not cut .....100 kilogs. gross	5 00
	Cut, not re-baked..... ,,	6 00
	Spun glass, balls and artificial coral of glass ,,	14 00
	Glass beads and other vitrification in beads, pierced or cut.....100 kilogs. gross	10 00
	Imitation precious stones, charms, colored or not, of glass.....100 kilogs. net	30 00
	Flowers and ornaments of beads and porcelain, mosaics on paper.....100 kilogs. net	20 00
	Wreaths, finished or not, and other articles in vitrification or porcelain, with or without metal ornaments.....100 kilogs. net	20 00
359	Carboys:	
	Uncovered .....100 kilogs. gross	1 25
	Covered or surrounded with osier or iron or steel wire 100 kilogs. gross	1 60
	Bonbonnes and demijohns:	
	Uncovered..... ,,	1 25
	Covered or surrounded with osier or with iron or steel wire .....100 kilogs. gross	4 80
	Ordinary bottles of any capacity:	
	For mineral waters ..... ,,	1 25
	So-called "fiaschi"..... ,,	5 75
	Other..... ,,	1 70
	Bottles with ball stopper, ground or not ,,	2 40
	Ordinary syphons ..... ,,	3 50
	Ordinary phials and flasks ..... ,,	4 00
359*b*	Ordinary bottles, furnished with mechanical stoppers:	
	Beer bottles .....100 kilogs. gross	1 75
	Other..... ,,	3 35
359*c*	Phials and flasks with emery ground stoppers ,,	8 00
359*d*	So-called champagne bottles ..... ,,	1 25
359*e*	Bottles with perforated ring:	
	Beer bottles ..... ,,	1 40
	Other..... ,,	2 55
360	Cullet or broken glass	Free.
361	Incandescent electric lamps:	
	With carbon filaments, with mountings..100 kilogs. net	80 00
	With metallic filaments, with mountings ,,	150 00
	Without mountings ..... ,,	250 00
362	Glass articles not elsewhere mentioned in the Tariff 100 kilogs. net	12 00

YARNS.

No.	Goods.	Duties. Frs. C.
363	Yarns of linen, hemp and ramie, pure, not glazed, measuring to the kilogramme of single yarn:	
	Single, unbleached, in skeins:	
	2,000 metres or less .....100 kilogs. net	16 00
	More than 2,000 and up to 5,000 metres ,,	18 00
	More than 5,000 and up to 10,000 ,, ,,	23 00
	More than 10,000 metres ..... ,,	33 00
	Single, unbleached, in balls, on cardboard or otherwise:	
	2,000 metres or less .....100 kilogs. net	20 00
	More than 2,000 and up to 5,000 metres ,,	22 50
	More than 5,000 and up to 10,000 ,, ,,	28 75
	More than 10,000 metres ..... ,,	41 25
	Single, bleached or dyed, in skeins:	
	2,000 metres or less ..... ,,	20 80
	More than 2,000 and up to 5,000 metres ,,	23 40
	More than 5,000 and up to 10,000 ,, ,,	29 90
	More than 10,000 metres ..... ,,	42 90
	Single, bleached or dyed, in balls, on cardboard or otherwise:	
	2,000 metres or less .....100 kilogs. net	24 96
	More than 2,000 and up to 5,000 metres ,,	28 08
	More than 5,000 and up to 10,000 ,, ,,	35 88
	More than 10,000 metres ..... ,,	51 48
363*b*	Twisted, unbleached, in skeins:	
	2,000 metres or less ..... ,,	20 80
	More than 2,000 and up to 5,000 metres ,,	23 40
	More than 5,000 and up to 10,000 ,, ,,	29 90
	More than 10,000 metres ..... ,,	42 90
	Twisted, unbleached, in balls, on cardboard or otherwise:	
	2,000 metres or less .....100 kilogs. net	24 96
	More than 2,000 and up to 5,000 metres ,,	28 08
	More than 5,000 and up to 10,000 ,, ,,	35 88
	More than 10,000 metres ..... ,,	51 48
	Yarns of linen, hemp and ramie, not glazed, measuring to the kilogramme of single yarn:	
	Pure, twisted, bleached or dyed, in skeins:	
	30,000 metres or less .....100 kilogs. net	67 60
	More than 30,000 and up to 40,000 metres ,,	84 50
	More than 40,000 and up to 60,000 ,, ,,	118 30
	More than 60,000 metres ..... ,,	170 00
	Pure, twisted, bleached or dyed, in balls, on cardboard or otherwise:	
	2,000 metres or less .....100 kilogs. net	32 46
	More than 2,000 and up to 5,000 metres ,,	36 48
	More than 5,000 and up to 10,000 ,, ,,	46 68
	More than 10,000 and up to 20,000 metres 100 kilogs. net	66 90
	More than 20,000 metres ..... ,,	81 12
364	Yarns of linen, hemp and ramie, mixed; the linen, hemp or ramie predominating in weight.....	Same duty as pure linen, hemp and ramie yarns, according to kind & class.
365	Yarns of jute, pure, not glazed, measuring to the kilogramme of single yarn:	
	Single, unbleached, in skeins:	
	2,000 metres or less .....100 kilogs. gross	6 75
	From 2,001 to 4,000 metres .... ,,	7 50
	More than 4,000 metres.....100 kilogs. net	11 00
	Single, unbleached, in balls, on cardboard or otherwise:	
	2,000 metres or less .....100 kilogs. gross	8 10
	From 2,001 to 4,000 metres .... ,,	9 00
	More than 4,000 metres.....100 kilogs. net	13 20
	Bleached or dyed in skeins:	
	2,000 metres or less .....100 kilogs. gross	9 75
	More than 2,000 metres .....100 kilogs. net	10 50
	Bleached or dyed, in balls, on cardboard or otherwise:	
	2,000 metres or less .....100 kilogs. net	11 70
	More than 2,000 metres..... ,,	12 60

No.	Goods.	Duties. Frs.	C.
	Yarns of jute, not glazed, measuring to the kilogramme of single yarn:		
	Pure, twisted, unbleached, in skeins:		
	2,000 metres or less.....100 kilogs. gross	8	77
	More than 2,000 metres..... ,,	9	75
	Pure, twisted, unbleached, in balls, on cardboard or otherwise:		
	2,000 metres or less .....100 kilogs. net	10	52
	More than 2,000 metres ..... ,,	11	70
365*b*	Pure, twisted, bleached or dyed, in skeins:		
	2,000 metres or less..... ,,	12	67
	More than 2,000 metres ..... ,,	13	65
	Pure, twisted, bleached or dyed, in balls, on cardboard or otherwise:		
	2,000 metres or less .....100 kilogs. net	15	20
	More than 2,000 metres ..... ,,	16	38
366	Yarns of jute, mixed, the jute predominating in weight.....Same duty as pure yarns of jute.		
366*b*	Yarns of phormium tenax, abaca and other vegetable fibres not mentioned, not glazed, pure or mixed; the phormium, abaca &c. predominating in weight:		
	Unbleached.....100 kilogs. gross	10	00
	Bleached or dyed .....100 kilogs. net	13	00
367	Glazed yarns, twine, cordage of hemp, linen, jute, phormium tenax, abaca and other vegetable fibres not mentioned, pure or mixed:		
	Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo. unbleached, in skeins:		
	200 metres or less .....100 kilogs. net	25	00
	More than 200 and up to 500 metres, ,,	30	00
	,, 500 and up to 1,000 ,, ,,	35	00
	,, 1,000 metres..... ,,	40	00
	Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo. unbleached, in balls:		
	200 metres or less .....100 kilogs. net	30	00
	More than 200 and up to 500 metres ,,	36	00
	,, 500 and up to 1,000 ,, ,,	42	00
	,, 1,000 metres..... ,,	48	00
	Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo. bleached or dyed, in skeins:		
	200 metres or less.....100 kilogs. net	32	50
	More than 200 and up to 500 metres ,,	39	00
	,, 500 and up to 1,000 ,, ,,	45	50
	,, 1,000 metres ..... ,,	52	00
	Twine or glazed yarns, single or single-twisted, measuring in length, to the kilogramme, bleached or dyed, in balls:		
	200 metres or less .....100 kilogs. net	37	50
	More than 200 and up to 500 metres ,,	45	00
	,, 500 and up to 1,000 ,, ,,	52	50
	,, 1,000 metres ..... ,,	60	00
	Cordage or yarns, double-twisted and cables, glazed or not, tarred or not, of a diameter of 10 millimetres or less, unbleached, measuring in length, to the kilogramme:		
	200 metres or less .....100 kilogs. net	33	75
	More than 200 and up to 500 metres ,,	40	50
	,, 500 and up to 1,000 ,, ,,	47	25
	,, 1,000 metres ..... ,,	54	00
	Cordage or yarns, double-twisted and cables, glazed or not, tarred or not, of a diameter of 10 millimetres or less, bleached or dyed, measuring in length, to the kilog.:		
	200 metres or less.....100 kilogs. net	43	87
	More than 200 and up to 500 metres ,,	52	65
	,, 500 and up to 1,000 ,, ,,	61	42
	,, 1,000 metres ..... ,,	70	20
	Cordage or yarns, double-twisted and cables, glazed or not, tarred or not, exceeding 10 millimetres in diameter:		
	Unbleached .....100 kilogs. net	20	00
	Bleached or dyed ..... ,,	26	00
368	Yarns of cotton, pure, measuring to ½ kilog.:		
	Single, unbleached:		
	15,500 metres or less .....100 kilogs. net	15	00
	More than 15,500 and up to 20,500 metres ,,	18	50
	,, 20,500 and up to 25,500 ,, ,,	22	00
	,, 25,500 and up to 45,500 ,, ,,	28	00
	,, 45,500 metres.. ..... ,,	50	00
	Yarns single, bleached:		
	15,500 metres or less .....100 kilogs. net	17	25
	More than 15,500 and up to 20,500 metres ,,	21	27
	,, 20,500 and up to 25,500 ,, ,,	25	30
	,, 25,500 and up to 60,500 ,, ,,	32	20
	,, 60,500 metres ..... ,,	80	50
	Dyed or clouded ..... { Duty of single unbleached yarns, with an addition of: per kilog.	0	30
	Glazed ..... { Duty of yarns, single, bleached or dyed, with an addition of: per kilog.	0	45
369	Yarns of cotton, pure, measuring to ½ kilog. of single yarn:		
	Twisted, of two or three ends, in ordinary skeins, unbleached:		
	15,500 metres or less.....100 kilogs. net	19	50
	More than 15,500 and up to 20,500 metres ,,	24	05
	,, 20,500 and up to 25,500 ,, ,,	28	60
	,, 25,500 and up to 40,500 ,, ,,	36	40
	,, 40,500 metres..... ,,	58	50
	Twisted, of two or three ends, in ordinary skeins, bleached:		
	15,500 metres or less.....100 kilogs. net	22	42
	More than 15,500 and up to 20 500 metres ,,	27	65
	,, 20,500 and up to 25,500 ,, ,,	32	89
	,, 25,500 and up to 40,500 ,, ,,	41	86
	,, 40,500 metres..... ,,	67	27
	Twisted, of two or three ends, in ordinary skeins:		
	Dyed or clouded..... { Duty of twisted yarns, unbleached, with an addition of: per kilog.	0	30
	Glazed ..... { Duty of twisted yarns, bleached or dyed, with an addition of: per kilog.	0	45
	Twisted, of four threads or more, in ordinary skeins, unbleached, bleached or dyed:		
	Single-twisted, 1,000 metres of length of single yarn	0	015
	Double-twisted and cables, 1,000 metres of length of single yarn	0	02
	Twisted, manufactured, *i.e.*, in balls, on bobbins, small skeins, hanks or other forms of mercery, whatever be the number of threads, unbleached, bleached or dyed:		
	Single-twisted, 1,000 metres of length of single yarn	0	02
	Double-twisted and cables, 1,000 metres of length of single yarn	0	025
370	Cotton warps:		
	Unbleached..... { Duty of the component unbleached yarn, with an addition of: 30%		
	Bleached ..... { Duty of unbleached warps, with an addition of: 15%		
	Dyed ..... { Duty of unbleached warps, with an addition of: per kilog.	0	30
371	Yarns of cotton, mixed; the cotton predominating in weight ..... Same duty as pure cotton yarn.		
372	Yarns of pure wool, measuring to the kilogramme:		
	Single, bleached or not, combed:		
	40,500 metres or less .....100 kilogs. net	28	00
	More than 40,500 and up to 70,500 metres ,,	36	00
	,, 70,500 metres..... ,,	60	00
	Single, bleached or not, carded:		
	10,000 metres or less ..... ,,	15	00
	More than 10,000 and up to 30,500 metres ,,	22	00
	,, 30,500 metres..... ,,	45	00
	Single, dyed or printed, combed:		
	40,500 metres or less ..... ,,	53	00
	More than 40,500 and up to 60,500 metres ,,	61	00
	,, 60,500 metres..... ,,	77	00
	Single, dyed or printed, carded:		
	10,000 metres or less..... ,,	37	00
	More than 10,000 and up to 20,000 metres ,,	43	00
	,, 20,000 metres..... ,,	54	00
373	Twisted, for weaving, dyed or printed, bleached or not, combed:		
	40,500 metres or less .....100 kilogs. net	34	00
	More than 40 500 and up to 60,500 metres ,,	44	00
	,, 60,500 metres..... ,,	63	00
	Twisted, for weaving, bleached or not, carded:		
	10,000 metres or less .....100 kilogs. net	18	00
	More than 10,000 and up to 20 000 metres ,,	27	00
	,, 20,000 metres ..... ,,	44	00
373*b*	Twisted, for weaving, dyed or printed, combed:		
	40,500 metres or less.....100 kilogs. net	59	00
	More than 40.500 and up to 60,500 metres ,,	68	00
	,, 60,500 metres ..... ,,	87	00
	Twisted, for weaving, dyed or printed, carded:		
	10,000 metres or less .....100 kilogs. net	40	00
	More than 10 000 and up to 20,000 metres ,,	47	00
	,, 20,000 metres..... ,,	60	00
374	Twisted, for tapestry, combed, bleached or not:		
	40,500 metres or less.....100 kilogs. net	42	00
	More than 40 500 and up to 60,500 metres ,,	54	00
	,, 60,500 metres ..... ,,	78	00
	Twisted, for tapestry, combed, dyed or printed:		
	40,500 metres or less.....100 kilogs. net	67	00
	More than 40,500 and up to 60,500 metres ,,	79	00
	,, 60,500 metres ..... ,,	103	00
375	Yarns of wool mixed with filaments other than alpaca, llama, vicuña, yack, cashmere goat or camel's hair; the wool predominating in weight..... As pure woollen yarns.		
376	Yarns of alpaca, llama, vicuña, yack, cashmere goat or camel's hair: pure.....As pure woollen yarns.		
	Mixed with wool, in whatever proportion ..... ,,		
	Mixed with other filaments, but the yarn of alpaca, llama, vicuña, yack, cashmere goat or camel's hair predominating in weight ..... ,,		
377	Yarns of other animal hair:		
	Of the Angora goat, pure or mixed, the hair of the Angora goat predominating in weight	Free.	
378	Other than of the cashmere and Angora goat or of the camel .....100 kilogs. net	12	00
379	Yarns of floss silk ("*fleuret*"), measuring to the kilogramme:		
	Unbleached, bleached, blued, single:		
	80,500 metres or less .....100 kilogs. net	75	00
	More than 80,500 metres ..... ,,	120	00
	Unbleached, bleached, blued, twisted:		
	80,500 metres or less, in single thread ..... 100 kilogs. net	85	00
	More than 80,500 metres, in single thread..... 100 kilogs. net	140	00
	Dyed ..... { Same duty as unbleached, bleached, blued yarns, with an addition of: per 100 kilogs.	50	00
380	Silk thread for sewing, embroidering, trimming, for mercery &c.:		
	Unbleached .....100 kilogs. net	300	00
	Dyed ..... ,,	300	00
381	Thread of waste silk (thread of floss silk waste):		
	Single..... ,,	25	00
	Twisted ..... ,,	30	00

YARNS—continued.

No.	Goods.	Duties. Frs.	C.
381*b*	Thread of artificial silk, single, twisted, unbleached or dyed:		
	Pure ..... As chemical alcoholic products not mentioned.		
	Mixed ..... Dutiable according to the most highly component material.		

TISSUES.

No.	Goods.	Duties. Frs.	C.
382	Tissues of linen, hemp or ramie, pure, plain or figured:		
	Unbleached, showing in warp and woof, in a square of 5 millimetres side, after division of the whole by two, such tissues weighing (1):		
	Above 40 kilogrammes per 100 square metres:		
	6 threads or less.....100 kilogs. net	24	00
	7 or 8 threads..... ,,	35	00
	9 or 10 threads ..... ,,	45	00
	11 or 12 threads..... ,,	55	00
	More than 12 threads ..... ,,	70	00
	From 10 to 40 kilogrammes inclusive per 100 square metres:		
	6 threads or less.....100 kilogs. net	45	00
	7 or 8 threads..... ,,	65	00
	9 or 10 threads ..... ,,	80	00
	11 or 12 threads ..... ,,	100	00
	13 or 14 threads ..... ,,	125	00
	15, 16 or 17 threads ..... ,,	140	00
	18, 19 or 20 threads ..... ,,	220	00
	21, 22 or 23 threads..... ,,	300	00
	More than 23 threads..... ,,	400	00
	Below 10 kilogrammes per 100 square metres:		
	14 threads or less.....100 kilogs. net	150	00
	15, 16 or 17 threads ..... ,,	180	00
	18, 19 or 20 threads ..... ,,	280	00
	21, 22 or 23 threads ..... ,,	400	00
	More than 23 threads..... ,,	500	00
383	Bleached, showing in warp and woof, in a square of 5 millimetres side, after division of the whole by two, such tissues weighing (1):		
	Above 40 kilogrammes per 100 square metres:		
	6 threads or less.....100 kilogs. net	33	60
	7 or 8 threads..... ,,	49	00
	9 or 10 threads ..... ,,	63	00
	11 or 12 threads ..... ,,	77	00
	More than 12 threads..... ,,	98	00
	From 10 to 40 kilogrammes inclusive per 100 square metres:		
	6 threads or less .....100 kilogs. net	63	00
	7 or 8 threads ..... ,,	91	00
	9 or 10 threads ..... ,,	112	00
	11 or 12 threads ..... ,,	140	00
	13 or 14 threads ..... ,,	175	00
	15, 16 or 17 threads ..... ,,	196	00
	18, 19 or 20 threads ..... ,,	308	00
	21, 22 or 23 threads ..... ,,	420	00
	More than 23 threads ..... ,,	560	00
	Below 10 kilogrammes per 100 square metres:		
	14 threads or less .....100 kilogs. net	210	00
	15, 16 or 17 threads ..... ,,	252	00
	18, 19 or 20 threads ..... ,,	392	00
	21, 22 or 23 threads ..... ,,	560	00
	More than 23 threads..... ,,	700	00
384	Printed, dyed and figured, showing in warp and woof in a square of 5 millimetres side, after division of the whole by two, such tissues weighing (1):		
	Above 40 kilogrammes per 100 square metres:		
	6 threads or less .....100 kilogs. net	38	64
	7 or 8 threads ..... ,,	56	35
	9 or 10 threads ..... ,,	72	45
	11 or 12 threads..... ,,	88	55
	More than 12 threads ..... ,,	112	70
	From 10 to 40 kilogrammes inclusive per 100 square metres:		
	6 threads or less .....100 kilogs. net	72	45
	7 or 8 threads ..... ,,	104	65
	9 or 10 threads..... ,,	128	80
	11 or 12 threads ..... ,,	161	00
	13 or 14 threads..... ,,	201	25
	15, 16 or 17 threads ..... ,,	225	40
	18, 19 or 20 threads ..... ,,	354	20
	21, 22 or 23 threads ..... ,,	483	00
	More than 23 threads ..... ,,	644	00
	Below 10 kilogrammes per 100 square metres:		
	14 threads or less .....100 kilogs. net	241	50
	15, 16 or 17 threads ..... ,,	289	80
	18, 19 or 20 threads ..... ,,	450	80
	21, 22 or 23 threads ..... ,,	644	00
	More than 23 threads ..... ,,	805	00
385	Tissues of linen, hemp or ramie, pure:		
	Oilcloth and linoleum (including linoleum with reverse of jute) .....100 kilogs. net	25	00
385*b*	Cloth prepared for artists..... ,,	80	00
386	Linen for hangings or bedding, damasked:		
	Unbleached.....100 kilogs. net	112	00
	Cream-colored, bleached or mixed with white or dyed threads.....100 kilogs. net	156	80
387	Table linen, damasked, unbleached, containing in the warp in a square of 5 millimetres side (2):		
	12 threads or less .....100 kilogs. net	93	00
	13 or 14 threads ..... ,,	129	00
	15, 16 or 17 threads ..... ,,	165	00
	18, 19 or 20 threads ..... ,,	265	00
	21, 22 or 23 threads ..... ,,	395	00
	More than 23 threads ..... ,,	530	00

(1) In counting the threads, both of the warp and woof, fractions of threads are ignored; the aggregate is divided by 2; if the quotient be fractional, the fraction shall be considered as an entire thread.

(2) Fractions shall be ignored in counting the threads of the warp.

No.	Goods.	Duties. Frs.	C.
	Table linen, damasked, clouded, bleached or mixed with white or dyed threads ..... As unbleached linen, with an addition of 40%		
388	Drills, unbleached .....100 kilogs. net	120	00
	Drills, cream-colored, white or mixed with bleached, unbleached or dyed threads .....100 kilogs. net	168	00
389	Trimmings, ribbons and sashes, of twine:		
	Unbleached, brownish or grass bleached ..... 100 kilogs. net	149	00
	Cream-colored, bleached, or dyed ,,	180	00
390	Hosiery: Gloves ..... ,,	800	00
	Other articles of all kinds:		
	Tissues in the pièce ..... ,,	80	00
	All other articles, including clothing or parts of clothing, made up or not..... 100 kilogs. net	300	00
	All articles, other than gloves of hosiery, embroidered by hand or by machine, or with trimmings or lace-work .....100 kilogs. net	600	00
391	Machine-made lace: Bobbinet tulle or guipure in bands or widths, blonde, laces, tape, trimmings, tattings and, generally, all fancy articles, other than bobbinet tulle for curtains, counterpanes and tulle properly so-called:		
	Unbleached.....100 kilogs. net	200	00
	Bleached..... ,,	240	00
	Dyed ..... ,,	230	00
	Hand-made lace: Unbleached ..... ,,	350	00
	Bleached..... ,,	420	00
	Dyed ..... ,,	402	50
392	Handkerchiefs, embroidered, and other embroideries on linen, hemp or ramie tissues ..... As embroideries on any kind of tissue.		
393	Velvets and plushes of linen, for furnishing purposes:		
	Unbleached .....100 kilogs. net	65	00
	Bleached, dyed or printed ..... ,,	93	00
393*b*	Tissue of linen, hemp or ramie, mixed: the linen, hemp or ramie predominating in weight..... As tissues of pure linen, hemp, or ramie.		
394	Tissues of jute, pure:		
	Unbleached, containing in warp and woof in a square of 5 centimetres side, after division of the whole by 2 (1):		
	Up to 15 threads, single or double, plain or twilled 100 kilogs. net	12	00
	From 16 to 25 threads, single or double, plain or twilled .....100 kilogs. net	15	00
	From 26 to 35 threads, single or double, plain or twilled .....100 kilogs. net	20	00
	More than 35 threads.. As tissues of linen, according to kind and class.		
395	Bleached or dyed, containing in warp and woof in a square of 5 centimetres side, after division of the whole by 2 (1):		
	Up to 15 threads, single or double, plain or twilled .....100 kilogs. net	18	00
	From 16 to 25 threads, single or double, plain or twilled.....100 kilogs. net	21	00
	From 26 to 35 threads, single or double, plain or twilled .....100 kilogs. net	26	00
	More than 35 threads.. As tissues of linen, bleached or dyed, according to kind and class.		
396	Printed, containing in warp and woof in a square of 5 centimetres side, after division of the whole by 2 (1):		
	Up to 15 threads, single or double, plain or twilled .....100 kilogs. net	24	00
	From 16 to 25 threads, single or double, plain or twilled.....100 kilogs. net	27	00
	From 26 to 35 threads, single or double, plain or twilled .....100 kilogs. net	32	00
	More than 35 threads.. As tissues of linen, printed, according to kind and class.		
397	Tissues of jute, mixed, the jute predominating in weight.... Same duties as pure jute tissues.		
398	Sacks, new..... Same duties as the component tissues, with an addition of 10%		
	Sacks, used, imported empty .. Same duties as the component tissues, with an addition of 10%		
399	Braid of jute yarn, measuring to the kilogramme:		
	Less than 100 metres .....100 kilogs. net	16	50
	100 metres and more..... ,,	80	00
400	Soles of jute yarn..... ,,	20	00
400*b*	Trimmings, ribbons, laces ..... ,,	80	00
401	Carpets, long or short nap:		
	Unbleached ..... ,,	20	00
	Bleached or dyed ..... ,,	26	00
	Printed ..... ,,	32	00
402	Velvets and plushes, for furnishing purposes:		
	Unbleached .....100 kilogs. net	65	00
	Bleached, dyed or printed ..... ,,	80	00
403	Tissues of phormium tenax, abaca and other vegetable fibres not mentioned..... As tissues of jute.		
404-436	Tissues of cotton, pure or mixed, the cotton predominating in weight, including hosiery, ribbons and tapes, oilcloth, trimmings, machine-made cotton embroidery on cotton tissues, &c.....*ad val.*	5%	
437	Fishing nets of cotton, linen, hemp and other vegetable fibres ..... Duty of component thread.		

(1) In counting the threads, both of the warp and woof, fractions of threads are ignored; the aggregate is divided by 2; if the quotient be fractional, the fraction shall be considered as an entire thread.

No.	Goods.	Duties. Frs. C.
438	Tissues of wool, pure:	
	Cloths, casimirs and other milled tissues, and short-napped tissues, not milled:	
	Stuffs for furniture, weighing more than 400 grammes per square metre....100 kilogs. net	100 00
439	Moire ..... ,,	50 00
440 & 441	Tissues for clothing, drapery &c.:	
	Muslin delaine, printed	155 00
	Other, weighing to the square metre (lists included):	
	250 grammes or less ....100 kilogs. net	140 00
	From 251 to 400 grammes, inclusive .... 100 kilogs. net	220 00
	From 401 to 550 grammes, inclusive .. 100 kilogs. net	180 00
	From 551 to 700 grammes, inclusive .. 100 kilogs. net	140 00
	More than 700 grammes.. ,,	110 00
442	Carpets, Persian, Indian, with knotted or twisted pile, and imitations .....100 kilogs. net	120 00
	Carpets, Turkish ..... ,,	56 00
	Carpets, Jacquard:	
	Chenille ..... ,,	28 00
	Velveted ..... ,,	40 00
	Carpets, plain or printed:	
	Chenille ..... ,,	28 00
	Velveted ..... ,,	40 00
	Carpets, other	50 00
443	Hosiery: Gloves ..... ,,	500 00
	Other articles of all kinds:	
	Tissues in the piece, weighing per square metre:	
	Less than 100 grammes..100 kilogs. net	290 00
	100 to 150 grammes .... ,,	260 00
	151 to 250 ,, ... ,,	230 00
	251 to 400 ,, ... ,,	200 00
	401 to 550 ,, ... ,,	170 00
	551 to 700 ,, ... ,,	140 00
	More than 700 grammes.. ,,	110 00
	All other articles, including clothing or parts of clothing, made up or not ..... 100 kilogs. net	300 00
	All articles, other than gloves of hosiery, embroidered by hand or by machine, or with trimmings or lace-work (1).....100 kilogs. net	600 00
444	Trimmings, ribbons and tapes ..... ,,	200 00
445	Fez caps or red caps.....each	0 35
446	Tapestry .....100 kilogs. net	500 00
447	Shawls, broché or figured, other than Indian cashmere shawls or knitted shawls....100 kilogs. net	320 00
448	Machine-made lace, bobbinet tulle or guipure, blonde, laces and, generally, all fancy articles, other than bobbinet tulle for curtains and counterpanes, and tulle properly so called:	
	Unbleached .....100 kilogs. net	200 00
	Bleached..... ..	240 00
	Dyed ..... ,,	230 00
449	Hand-made lace:	
	Unbleached ..... ,,	350 00
	Bleached..... ,,	420 00
	Dyed ..... ,,	402 50
450	Bolting cloth, seamless ..... ,,	160 00
451	Blankets ..... ,,	55 00
452	List slippers, and fur-lined shoes known as Strasburg shoes.....100 kilogs. net	87 00
453	Cloth-list .....100 kilogs. gross	Free
453*b*	Velvets for furniture(*).....100 kilogs. net	223 00
453*c*	Tissues of wool, mixed:	
	Lasting with woollen warp and cotton woof ..... 100 kilogs. net	150 00
454	Cloths, casimirs and other milled tissues, warp of cotton, and short-napped tissues, not milled; warp of cotton, the wool predominating in weight, weighing per square metre:	
	200 grammes or less.....100 kilogs. net	150 00
	From 201 to 300 grammes, inclusive ..	125 00
	,, 301 to 400 ,, ,, ,,	100 00
	,, 401 to 550 ,, ,, ,,	75 00
	,, 551 to 700 ,, ,, ,,	60 00
	More than 700 grammes	45 00
	Tissues containing in warp or woof more than 10% of silk or floss silk, the wool predominating in weight.....100 kilogs. net	240 00
	Tissues with warp entirely of silk or floss silk, the wool predominating in weight ....100 kilogs. net	300 00
	Carpets of wool mixed with other materials, whatever be the proportion	As carpets of pure wool.
	Hosiery, the wool predominating in weight	As hosiery of pure wool.
	Other, the wool predominating in weight	As tissues of pure wool according to kind.
455	Tissues of alpaca, llama, vicuña, yack or camel's hair:	
	Pure.....	As tissues of pure wool according to kind.
	Mixed with wool, whatever be the proportion	
	Mixed with other filaments; alpaca, llama, vicuña, yack or camel's hair predominating in weight ..	

(1) Articles of hosiery having a small crochet, a small hand-made trimming, a small lace or ribbon serving as fastenings, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 10% the price of the article.

(*) Utrecht velvets of hair of the Angora goat or of wool, pure or mixed, the hair or wool predominating in weight, with or without a mixture of silk in a proportion inferior to 10%, are included under this head.

No.	Goods.	Duties. Frs. C.
456	Tissues of goat's hair, pure or mixed, manufactured in non-European countries, goat's hair predominating in weight:	
	By hand:	
	Cashmere shawls, long .....each	30 00
	Cashmere shawls, square	20 00
	Tissues of goat's hair, &c.:	
	Scarfs, braiding, borders, fringes..100 kilogs. net	1000 00
	Tissues, plain..... ,,	1000 00
	By machine:	
	Shawls, plain, embroidered or broché..... 100 kilogs. net	1000 00
	Tissues, plain..... ,,	1000 00
	Tissues of goat's hair, pure or mixed, manufactured in European countries ..	As tissues of wool, according to class.
456*b*	Tissues of Angora goat's hair, pure or mixed, warp and (or) woof of cotton:	
	Astrakhan and plushes, sealskin (*karakul*) or the like .....100 kilogs. net	180 00
457	Other tissues of hair, pure or mixed with other filaments, the hair predominating in weight .....100 kilogs. net	30 00
458	Tissues of horsehair, pure or mixed, the horsehair predominating in weight:	
	Plaits .....100 kilogs. net	100 00
	Trimmings and other tissues..... ,,	300 00
459	Tissues of silk, floss silk and tissues of all kinds of artificial silk:	
	Tissues and foulards of pure silk:	
	Unbleached .....100 kilogs. net	400 00
	Colored other than black..... ,,	240 00
	Black ..... ,,	200 00
	Crape, tulle and trimmings of pure silk ,,	400 00
	Tissues, spongy, "*corah*" and "*tussah*" or "*tussor*"(1) .....100 kilogs. net	Free
	Machine-made lace: Unbleached.... ,,	200 00
	Bleached..... ,,	240 00
	Dyed ..... ,,	230 00
	Hand-made lace: Unbleached ..... ,,	350 00
	Bleached..... ,,	420 00
	Dyed ..... ,,	402 50
	Tissues and trimmings of floss silk, pure, unbleached, bleached, dyed or printed .....100 kilogs. net	200 00
	Tissues of waste floss silk, for upholstering, weighing more than 250 grammes per square metre..... 100 kilogs. net	150 00
	Tissues of silk mixed with floss silk, the floss silk predominating in weight	As tissues of pure floss silk.
	Tissues of silk or floss silk mixed with other textile materials, the silk or floss silk predominating in weight .....100 kilogs. net	300 00
	Hosiery: Gloves ..... ,,	1200 00
	Other articles of all kinds:	
	Tissues in the piece, weighing per square metre:	
	Less than 75 grammes ..100 kilogs. net	600 00
	75 grammes and more .. ,,	400 00
	All other articles, including clothing or parts of clothing, made up or not..100 kilogs. net	400 00
	All articles, *other than gloves* of hosiery, embroidered by hand or by machine, or with trimmings or lace-work(2).....100 kilogs. net	800 00
	Tissues, trimmings of silk or floss silk with gold or silver:	
	Fine .....100 kilogs. net	1200 00
	Semi-fine or imitation ..... ,,	350 00
	Ribbons of silk or floss silk, pure or mixed with other textile materials, the silk or floss silk predominating in weight:	
	Velvet.....100 kilogs. net	500 00
	Other ..... ,,	400 00
	Tissues of all kinds of artificial silk:	
	Pure.....	Dutiable as alcoholic chemical products not specially mentioned.
	Mixed	Duty of the most highly taxed component material.
459*b*	Embroideries and clothing:	
	Embroideries, hand-made, on tissues of all kinds or on tulles	Duty of the tissue with an addition of 800 francs per 100 kilogs. on the total net weight with no reduction whatever.
	Embroideries on tissues of all kinds or on tulles, machine-made, excepting cotton embroidery on cotton tissues ..	Duty of the tissue with an addition of 800 francs per 100 kilogs. on the total net weight with no reduction whatever.
460	Clothing, underclothing &c. and other necessary articles for clothing of tissues, wholly or partly made up.....	Duty of the most highly taxed tissue, with an addition of 50 centimes per kil. This increase cannot, however, be less than 40 centimes per dozen articles.
460*b*	Cravats and neckties of all kinds of tissues and of any shape, wholly or partly made up	Duty of the most highly taxed tissue, with an addition of 2 francs per kil. net.
460*c*	Made-up articles, other ..	Duty of the most highly taxed tissue, with an addition of 10%

(1) Only spongy tissues, "*corah*," "*tussah*" or "*tussor*," of non-European origin, manufactured with unbleached silk, neither sized, dyed, nor printed, shall be admitted free of duty.

(2) Articles of hosiery having a small hand-made trimming, a small lace or ribbon serving as fastenings, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 10% the price of the article.

No.	Goods.	Duties. Frs. C.
	PAPER AND MANUFACTURES THEREOF.	
461	Paper of all kinds:	
	Letter paper, in cases or sheets:	
	Without initials, vignettes, impressions, or other ornamentation .....100 kilogs. net	6 00
	With initials, inscriptions, vignettes or other ornamentation .....100 kilogs. net	8 00
	Letter envelopes, in packets and boxes:	
	Without initials, vignettes, impressions, or other ornamentation .....100 kilogs. net	8 00
	With initials, inscriptions, vignettes, or other ornamentation .....100 kilogs. net	10 00
	Letter paper and letter envelopes put up in paper boxes or pochettes:	
	With or without initials, inscriptions, vignettes, or other ornamentation .....100 kilogs. net	10 00
	White paper, not glazed (newspaper paper), on reels, in rolls, reams, &c. .....100 kilogs. gross	2 00
	Sulphurised paper and "pergamyn" paper, called also "glass paper," and the like .....100 kilogs. gross	7 00
	Paper resembling sulphurised paper .. ,,	4 00
	Cigarette paper:	
	On reels or in rolls .....100 kilogs. net	20 00
	In sheets and small books, including covering ,,	25 00
	Packing paper:	
	Waxed or not, consisting of two sheets placed together, and strengthened in the inside by means of jute, hemp, or linen tissue or canvas, or by yarns, or threads of these materials.....100 kilogs. gross	6 00
	Tarred or waxed, covered with tissue, net-work or canvas of jute, hemp or linen ....100 kilogs. gross	6 00
	Tarred or covered with a coating with base other than of tar or wax .....100 kilogs. gross	6 00
	Covered with black varnish ..... ,,	6 00
	Of coarse composition (grey, green, or straw color) 100 kilogs. gross	1 40
	Other ..... ,,	2 00
	Other than the paper specified above and other than the so-called fancy paper:	
	White, ruled or not, with or without stripes 100 kilogs. gross	4 75
	Made of colored pulp ..... ,,	3 30
	So-called fancy paper:	
	Confetti and serpentine ..... ,,	3 50
	Couched in white or color ..... ,,	6 00
	Marbled, printed (*indienné*), goffered, enamelled, stamped, stearined, paraffined, cut, prepared with oil or essence, prepared for decalcomanias, couched, colored or marbled by machine (Diana or similar process) .....100 kilogs. net	12 00
	Covered partially or entirely with any metal, either in sheets or in powder .....100 kilogs. net	12 00
	Colored and cut up into bands for shelves ,,	12 00
	Bags:	
	Without inscriptions, vignettes, initials or other ornamentation } Duty on the paper, according to kind, increased by 25%	
	With inscriptions, vignettes, initials, or other ornamentation.. } Duty on the paper, according to kind, increased by 50%	
461*b*	Wall paper (other than Lincrusta Walton and the like), and borders for wall paper:	
	Velveted, metallised, and stamped....100 kilogs. net	12 00
	Varnished .....100 kilogs. gross	9 00
	Imitation leather .....100 kilogs. net	16 00
	Other .....100 kilogs. gross	5 00
461*c*	Duplicating paper with a greasy surface; tracing paper and so-called carbon paper for the stylus or for typewriting .....100 kilogs. net	10 00
461*d*	Albumenised photographic paper, not sensitised (salted arrow-root) .....100 kilogs. net	100 00
	Paper and films sensitised with salts of silver or platinum, in sheets or rolls .....100 kilogs. net	200 00
	Carbon paper ..... ,,	50 00
	Paper sensitised with salts of iron (ferro-prussiate, ferro-cyanate, gallate of iron) ....100 kilogs. net	20 00
462	Cardboard: in sheets weighing at least 350 grammes per square metre:	
	Rough (of paste of the natural color), straw color and grey ... .100 kilogs. gross	1 40
	Treated with bitumen or tarred .... ,,	1 00
	Other ..... ,,	3 00
	So-called fancy or vulcanised .....100 kilogs. net	16 00
462*b*	Moulded, reinforced or not, called papier-mâché, carton pierre, in ornaments for decorations..100 kilogs. gross	9 00
463	Cut, grooved, or shaped:	
	Rough ..... ,,	5 00
	Called fancy, with reliefs .....100 kilogs. net	12 00
464	Cardboard boxes:	
	Covered with paper .....100 kilogs. gross	11 00
	Not covered with paper..... ,,	5 00
464*b*	Cylindrical and conical tubes, called "*busettes*" for spinning and weaving .....100 kilogs. gross	8 00
464*c*	Cardboard wares (*cartonnages*) ornamented with paintings, reliefs, stuffs, wood, plaited straw, common metals .....100 kilogs. net	25 00
464*d*	Lincrusta, and the like ..... ,,	30 00
465	Articles of cardboard or of cellulose:	
	Moulded, compressed or hardened, with or without reliefs, bobbins and tubes of hardened cardboard for spinning and weaving .....100 kilogs. gross	8 00
465*b*	Lacquered or covered with a uniform varnish 100 kilogs. net	12 00
465*c*	With painted or inlaid decorations .... ,,	16 00
466	Books in French, foreign or dead languages.....	Free
467	Albums, simply put in boards, for pictures, collections or drawings, black or in colors .....100 kilogs. net	25 00
468	Newspaper and periodical publications, pamphlets	Free
469	Engravings, facsimiles of engravings, photocollographs and the like, prints, lithographs, chromos, decalcomania pictures on paper, in sheets; labels and designs of all kinds, including calendars, commercial advertisements and interiors of albums for photographs and collections .....100 kilogs. net	25 00
	Picture postcards, in only one color .. ,,	25 00
	In two or several colors ..... ,,	50 00
469*b*	Photographs.....	Free
469*c*	Photo-engravings and the like, in sheets or cut into cards, menus, &c. .....100 kilogs. net	25 00
469*d*	Rolls and bands for cinematographs:	
	Printed	Free
	Sensitised .....100 kilogs. net	200 00
470	Printed matter of all kinds other than those specified in preceding headings of the Tariff, in black or in colors:	
	Not illustrated .....100 kilogs. net	15 00
	With illustrations ..... ,,	25 00
471	Maps and charts	Free
472	Music, engraved or printed	,,
473	Counterfeit of copyrighted books	Prohibited
474	Playing cards (*)	,,
475	Pipes and tubes of paper covered with bitumen 100 kilogs. gross	1 00
	HIDES, SKINS AND PELTRIES, PREPARED.	
476	Skins and hides, prepared: Simply tanned or tawed:	
	Goat, kid, sheep and lamb skins.....100 kilogs. gross	10 00
	Other, including whole hides .....100 kilogs. net	25 00
	Backs and butts (*croupons*) ..... ,,	32 00
	Waste and *croûtes* ..... ,,	18 00
	Varnished:	
	Calf ..... ,,	80 00
	Cow and other large hides:	
	Entire, and backs and butts..... ,,	80 00
	Croûtes..... ,,	56 00
	Goat, sheep and lamb..... ,,	62 00
	Kid and other small hides ..... ,,	125 00
	Chamois-dressed or parchmented, dyed or not, tawed and dyed .....100 kilogs. net	60 00
	Cow and other large hides, entire, oil-dressed (*hongroyé*), or prepared otherwise than by the processes specified above, used in harness-making and saddlery 100 kilogs. net	25 00
	Other, not specified elsewhere in the Tariff, not dyed ,,	40 00
	Currried:	
	(*a*) Calf-skins, varnished or ready to be varnished, but not having received any of the preparations mentioned in the following paragraph.....100 kilogs. net	25 00
	(*b*) Goat, kid, sheep, lamb and calf skins, be they in their natural color, dyed, or blackened by steeping or scrubbing; smoothed, grained, chequered, moroccoed, glossed or dulled .....100 kilogs. net	60 00
	(*c*) Cow-hides and other large hides, dyed, or blackened by steeping or scrubbing, smoothed, grained, chequered, printed, moroccoed, glossed or dulled ..100 kilogs. net	50 00
	(*d*) Hides, squared (*crouponnées*) for fine saddlery, pig skins, be they in their natural color, black, brown or otherwise dyed.....100 kilogs. net	40 00
	(*e*) Sheepskins, prepared or not in Europe, with raw skins of transmarine origin, neither scraped, dyed, dulled nor smoothed, or shoe linings &c. 100 kilogs. net	45 00
477	Common artificial leather or leather board:	
	Unworked .....100 kilogs. gross	2 50
	Worked, soles, heels, stiffeners, and the like, complete or in cut pieces.....100 kilogs. gross	3 00
477*b*	Artificial leather with basis of balata, india rubber, or similar substances .....100 kilogs. net	40 00
	Manufactures of skins or natural or artificial leather:	
478	Straps for sabots, cut-out soles of beaten or sleeked leather, heels, stiffeners and the like, complete or in cut pieces, of natural leather.....100 kilogs. net	30 00
479	Uppers for top boots, boots, shoes, gaiters, leggings, "jambières," vamps, goloshes (cambered or not), backs (*quartiers*) of calf, cow, horse, goat, or kid leather:	
	Of unvarnished leather .....100 kilogs. net	65 00
	Of varnished leather ..... ,,	80 00
480	Top boots:	
	With wooden soles .....per pair	0 40
	With nailed leather soles ..... ,,	0 60
	With sewn leather soles ..... ,,	1 00
481	Boots or half-boots (*bottines ou souliers brodequins*):	
	With wooden soles .....per pair	0 15
	Of woollen, cotton or hemp tissue, with leather soles per pair	0 30
	Of woollen, cotton or hemp tissue, combined with leather of sheep, black goat, *croûte de vache*..per pair	0 35
	Of colored goat, kid or imitation kid, morocco, colt, tawed calf, waxed natural, patent, glacé, or any other leather not specially mentioned; of pure or mixed silk tissue .....per pair	0 55
482	Low shoes (*souliers découverts*) and shoes reaching to the ankle:	
	Of woollen, cotton or hemp tissue, without fancy trimmings or embroidery, with leather soles..per pair	0 20
	Of woollen, cotton or hemp tissue, with fancy trimmings or embroideries; sheepskin, black goat, *croûte de vache* .....per pair	0 25
	Of colored goat, kid or imitation kid, morocco, colt, tawed calf, waxed natural, patent, glacé, or any other leather not specially mentioned; of pure or mixed silk tissue .....per pair	0 25
	Slippers of all kinds of leather and tissues, with leather soles .....per pair	0 10

(*) In virtue of a decree of July 12, 1898, the manufacture, importation and sale of playing cards shall exclusively be reserved to Monopolies ("*Journal Officiel Tunisien*" *of July* 16, 1898).

No.	Goods.	Duties. Frs. C.
483	Footwear for children, with leather soles less than 17 centimetres in length:	
	Wholly or in part of leather, or of pure or mixed silk tissue, sewn ....per pair	0 16
	Other .... ,,	0 08
484	Gloves:	
	Of fur with or without part of skin:	
	Common ....per dozen pairs	3 00
	Other .... ,,	6 00
	With wrists or gauntlets of tissue or of fur ,,	2 00
	Of lamb or calf skin .... ,,	0 50
	Of goat or kid .... ,,	1 00
485	Articles of fine saddlery (other than saddles) 100 kilogs. net	80 00
486	Saddles:	
	For men ....each	7 00
	For women .... ,,	10 00
487	Harness makers' wares ....100 kilogs. net	25 00
	Collars, ox, articulated; yokes, ox and yoke pads	Free
488	Transmission bands, muffles, and manufactures of leather for pneumatics, for spinning, for weaving and for machines ....100 kilogs. net	60 00
	Bands and thongs for transmission belts, transmission cords, leather hose, plates and ribbons (without teeth) for cards, cut bands and pieces..100 kilogs. net	40 00
489	Transmission belts, bands and thongs for belts and other similar wares of artificial leather ....100 kilogs. net	60 00
490	Trunks:	
	Of wood or cardboard covered with leather 100 kilogs. net	28 00
	Entirely of leather .... ,,	90 00
491	Small articles of morocco or other leather, supple 100 kilogs. net	200 00
	Ditto, hard .... ,,	150 00
491*b*	Covers of albums for collections, *e.g.*, of photographs, postage stamps, postcards, &c., of skin, wood, cloth, plain and decorated paper, and other..100 kilogs. net	150 00
491*c*	Albums for collections, such as photographs, postage stamps, postcards, &c. ....100 kilogs. net	50 00
492	Clothing of all kinds, without parts of fur, lined or not with tissue....100 kilogs. net	96 00
	Valises:	
	Of wood or cardboard covered with leather 100 kilogs. net	26 00
	Entirely of leather .... ,,	150 00
	Hand bags and travelling bags:	
	Of soft (supple) leather .... ,,	200 00
	Other .... ,,	150 00
	Cases for musical instruments	Free
	Cases for photographic apparatus, for sporting weapons, &c. ....100 kilogs. net	150 00
	Canes, whips, riding whips, sticks and similar leather articles:	
	Not varnished ....100 kilogs. net	20 00
	Varnished .... ,,	45 00
	Body belts of worked leather .... ,,	65 00
	Other articles not specially mentioned in the Tariff:	
	Entirely of leather ....100 kilogs. net	65 00
	All other .... ,,	40 00
493	Peltries, prepared or in sewn pieces:	
	Sea lions and sea otters; seals and blue backs; gray squirrels and pouches of gray squirrels; hamsters and white rabbits: Astrakhan, clouded and curled, in skins and "*toulouples*"; white hares and pouches of white hares; goats, in skins and covers; sheep and mouflons of the Caucasus, in skins and covers; beaver, nutria; Chinese badger, lynx; American opossum; fox; skunk; rat; American marten	Free
	Not specially mentioned ....100 kilogs. gross	100 00
494	Peltries, made up into articles, common ,,	160 00
	Others .... ,,	500 00

MANUFACTURES OF METALS.

No.	Goods.	Duties. Frs. C.
495	Goldsmiths' wares of gold, of silver, of platinum; jewellery ....100 kilogs. net	500 00
495*b*	Coins:	
	Of gold and silver	Free
	Of copper and of base metal of foreign manufacture..	Prohibited
496	Articles gilt or silvered by various processes:	
	Jewellery plated with gold or silver, on silver, copper, German silver, or pinchbeck ....100 kilogs. net	500 00
	Plate and jewellery silvered, and similar wares, gilt 100 kilogs. net	100 00
	Wares of pure nickel or nickel-plated .. ,,	100 00
496*b*	Imitation jewellery: Clasps, brooches, bracelets, finger rings, buckles, ornamental buttons, metal shapes for buttons, chains, thimbles, slides, rings (spring or other), swivels, purses of meshwork, clasps of all kinds, &c. of non-precious metals, with or without ornaments of real or imitation coral, of vitrifications, mother-of-pearl, bone, ivory, tortoiseshell, imitation or real pearls, &c. and metallic parts of these articles:	
	Of aluminium, German silver, nickel, copper, steel, iron, zinc, tin, lead, gilt, silvered, coppered, oxidised, with or without ornaments: fine steel *à pointes* 100 kilogs. net	200 00
	Of copper, German silver, nickel, treated with aqua fortis, varnished, enamelled, polished, nickelled, with or without fittings; mourning jewellery of iron, ornamented with glass beads or with hardened wood; of zinc, lead, iron, ordinary steel, nickelled; of zinc, lead, iron, ordinary steel, polished or varnished; with fittings ....100 kilogs. net	100 00
	Of zinc, lead, iron, or ordinary steel, without fittings or ornaments ....100 kilogs. net	25 00
	Watches:	
497-498	Watch movements without cases ....*ad val.*	1%
500	Watches, finished, with simple movements:	
	With gold cases ....*ad val.*	½%
	With cases of silver or any other non-precious material ....*ad val.*	1%
501	Watches, complicated (repeaters), with independent seconds, whatever be the kind of escapement; pocket chronometers:	
501*b*	With gold cases ....*ad val.*	½%
501*c*	With cases of silver or any other non-precious material ....*ad val.*	1%
501*d*	Chronographs (whatever be the kind of escapement):	
	With gold cases ....*ad val.*	½%
	With cases of silver or any other non-precious material ....*ad val.*	1%
502	Pocket counters of all kinds (pedometers) .... ,,	1%
503	Watch cases, rough or finished:	
	Of gold .... ,,	½%
	Of silver or any other non-precious material.. ,,	1%
	Clocks &c.:	
504	Movements of table and wall clocks, of mechanical toys and, generally, all movements other than for watches ....*ad val.*	1%
504*b*	Table or wall clocks of all kinds; wooden clocks, alarms of all kinds; weighing more 500 grammes each *ad val.*	1%
504*c*	Jewel clocks, night lamp clocks and other small similar clocks, and movements of same; small alarm clocks and movements of same, with or without music or striking part; weighing less than 500 grammes *ad val.*	1%
504*d*	Ships' chronometers, including the case; precision regulators beating the seconds ....*ad val.*	½%
505	Electrometers and, generally, all meters or measuring apparatus fitted with clockworks ....*ad val.*	1%
506	Tower clocks .... ,,	1%
507-508	Chimes, musical boxes .... ,,	8%
509	Watch and clock fittings.... ,,	8%
	Machines and machinery; steam and other engines:	
510	Steam engines, stationary and marine, without boilers; steam pumps; various gas and air compressors; gas, petroleum, hot-air and compressed-air engines, weighing:	
	250 kilogrammes and more ....100 kilogs. net	12 00
	Less than 250 kilogrammes.... ,,	20 00
511	Steam engines, semi-portable or portable, including boilers ....100 kilogs. net	13 00
512	Traction engines and rollers: steam, petrol, benzine, spirit, &c.:	
	Locomotive:	
	Ordinary gauge ....100 kilogs. net	15 00
	Narrow gauge .... ,,	18 00
512*b*	Hydraulic engines, wheel, piston turbines; pumps, with the exception of wine pumps; ventilators, save those destined to agriculture, weighing: (*)	
	More than 3,000 kilogs.:	
	Containing at least 50% of cast iron 100 kilogs. net	8 00
	Containing less than 50% of cast iron 100 kilogs. net	10 00
	From 250 to 3,000 kilogs .... ,,	10 00
	Less than 250 kilogs.... ,,	15 00
	Steam wine pumps with accessories, and ventilators destined to agriculture....	Free
513	Tenders for locomotives:	
	Ordinary gauge ....100 kilogs. net	10 00
	Narrow gauge .... ,,	12 00
514	Machines for setting sheets and fillets of cards 100 kilogs. net	10 00
515	Carding machines, not furnished .... ,,	12 00
516	Machines for cleaning, opening and preparing flax, wool, cotton and other textile materials 100 kilogs. net	12 00
517	Throstles, complete for spinning and twisting 100 kilogs. net	12 00
517*b*	Spinning looms, other, mule-jennies &c. ,,	9 00
518	Weaving looms.... ,,	8 00
519	Knitting machines .... ,,	27 00
519*b*	Bobbinet and lace-making machines.. ,,	5 00
520	Paper-making machines .... ,,	8 00
521	Printing machines .... ,,	6 00
522	Agricultural machines, enumerated in the special decrees relating thereto (Decree of September 9, 1885, and other subsequent decrees)	Free
	Agricultural machines, other (motors not included) 100 kilogs. net	9 00
523	Sewing machines:	
	Stands and transmissions .... ,,	8 00
	Machines proper .... ,,	35 00
524	Dynamos weighing 5,000 kilogs. and more:	
	Containing at least 50% of cast iron ,,	12 00
	Containing less than 50% of cast iron ,,	20 00
	From 2,000 inclusive to 5,000 kilogs. exclusive, and:	
	Containing at least 50% of cast iron 100 kilogs. net	18 00
	Containing less than 50% of cast iron ,,	20 00
	From 1,000 inclusive to 2,000 kilogs. exclusive 100 kilogs. net	20 00
	From 50 inclusive to 1,000 kilogs. exclusive 100 kilogs. net	30 00
	From 10 inclusive to 50 kilogs. exclusive 100 kilogs. net	80 00
525	Machine tools: Heavy, weighing more than 1,000 kilogs....100 kilogs. net	10 00
	Medium, weighing 250 to 1,000 kilogs. ..	16 00
	Small and of precision, weighing less than 250 kilogs ....100 kilogs. net	50 00
	Apparatus for sinking and boring artesian wells	Free

(*) Irrigation pumps and windmills for operating the same shall, when imported together, be exempt from import duties, irrespective of origin (Decree of December 3, 1898).

MANUFACTURES OF METALS—continued.

No.	Goods.	Duties. Frs. C.
525*b*	General machinery: Transmissions; balances; scales; fixed railway stock; signals; presses; lifting apparatus &c.; apparatus not mentioned, driven by mechanical power, save those destined to agriculture 100 kilogs. net	10 00
	Apparatus not specially mentioned, for agricultural purposes	Free
525*c*	Typewriters, calculating machines, cash registers and detached parts thereof .....100 kilogs. net	100 00
526	Steam boilers of sheet iron or steel: Simple, or with "*bouilleurs*" feed-water heaters, internal furnace, without tubes (1) .....100 kilogs. net	9 00
526*b*	Tubular or semi-tubular, *i.e.*, fitted with tubes of iron, steel, copper, or brass (1) 100 kilogs. net	14 00
526*c*	Parts of multitubular boilers, composed chiefly of iron or steel tubes, fitted or not....100 kilogs. net	18 00
526*d*	Open boilers; gasometers; recipients; stoves and calorifères of sheet iron or steel, or of cast-iron combined with sheet iron or steel ..100 kilogs. net	8 00
527	Sugar apparatus; heating apparatus for breweries, perfumeries, pharmacies, kitchens, the copper or bronze predominating in weight, weighing:	
	250 kilogrammes and more .....100 kilogs. net	20 00
	Less than 250 kilogrammes ..... ,,	40 00
	Distilling apparatus	Free
527*b*	Refrigerating apparatus, weighing:	
	250 kilogrammes and more .....100 kilogs. net	14 00
	Less than 250 kilogrammes ..... ,,	25 00
528	Detached parts of machines:	
	Sheets and fillets of cards, of leather, fitted with teeth of iron or steel of at least 1 millimetre in diameter at the base.....100 kilogs. net	50 00
529	Sheets and fillets of cards, of iron or steel wire, set on tissues, with or without caoutchouc, padded or not. Sheets and fillets of cards, of leather, set with teeth of iron or steel of less than 1 millimetre in diameter at the base.....100 kilogs. net	150 00
530	Teeth for sleys, of iron or copper ,,	30 00
531	Sleys, mountings and combs for weaving, of iron or copper .....100 kilogs. net	30 00
532	Detached pieces of cast and wrought iron or of steel, other than parts of steam boilers: Of cast iron, turned, filed or adjusted, weighing:	
	1,000 kilogrammes and more.....100 kilogs. net	12 00
	From 200 to 1,000 kilogrammes .. ,,	15 00
	Less than 200 kilogrammes..... ,,	20 00
533	Of wrought iron or of wrought or cast steel, bored, turned, filed, or adjusted, weighing:	
	300 kilogrammes and more ....100 kilogs. net	12 00
	From 100 to 300 kilogrammes.. ,,	15 00
	Less than 100 but more than 1 kilogramme 100 kilogs. net	25 00
	1 kilogramme or less ..... ,,	35 00
534	Springs of wrought steel, for carriages, railway carriages and locomotives, not polished..... 100 kilogs. net	12 00
535	Detached pieces, rough or wrought, of pure copper or of copper alloyed with any metal, cast in moulds (brasses, cocks &c.), weighing:	
	10 kilogrammes and above:	
	Rough .....100 kilogs. net	15 00
	Wrought ..... ,,	25 00
	Below 10 kilogrammes:	
	Rough ..... ,,	15 00
	Wrought ..... ,,	40 00
535*b*	Detached pieces of two or more metals, such as cast iron, wrought iron, steel and copper, pure or alloyed with any other metal (cocks, brasses &c.), weighing:	
	300 kilogrammes and more .....100 kilogs. net	15 00
	From 50 to 300 kilogrammes..... ,,	20 00
	Less than 50 kilogrammes ..... ,,	30 00
	Detached parts for agricultural machines	Free
536	Dynamo-armatures and detached pieces, such as: Coils, solid or hollow, of metal surrounded by insulated copper; worked parts of copper, weighing less than 1 kilogramme, numbered and marked, fitted or not, for electric machines, weighing:	
	More than 2,000 kilogs.....100 kilogs. net	35 00
	From 1,000 exclusive to 2,000 kilogs. inclusive..... ,,	40 00
	From 200 exclusive to 1,000 kilogs. inclusive ..... ,,	45 00
	From 1 to 200 kilogs. inclusive.... ,,	60 00
	Less than 1 kilog. ..... ,,	75 00
536*b*	Arc lamps known as regulators ..... ,,	60 00
	Various metal wares:	
	Tools with or without handles:	
537	Agricultural, enumerated in special decrees	Free.
	Of pure iron .....100 kilogs. net	12 00
	Of steel or of iron tipped with steel ,,	22 00
	Of copper..... ,,	30 00
538	Printing type:	
	New .....100 kilogs. gross	8 00
	Old and unserviceable ..... ,,	3 00
539	Stereotype plates, with or without designs	Free.
540	Engraved plates and dies for printing on paper	,,
541	Wire gauze: Of iron or steel:	
	Of wire exceeding 2 millimetres in diameter 100 kilogs. gross	8 00
	Of wire exceeding 1 millimetre and up to 2 millimetres in diameter.....100 kilogs. net	11 00
	Of wire of 5-tenths of a millimetre and up to 1 millimetre in diameter .....100 kilogs. net	13 00
	Of wire less than 5-tenths of a millimetre in diameter .....100 kilogs. net	21 00
542	Of copper or brass: ordinary ..... ,,	20 00
	For paper machines, such gauze weighing:	
	More than 500 grammes per square metre 100 kilogs. net	40 00
	500 grammes per square metre or less..... 100 kilogs. net	100 00
543	Wire netting of iron or steel:	
	With meshes of 25 millimetres and above each side .....100 kilogs. gross	10 00
	With meshes of less than 25 millimetres each side 100 kilogs. net	12 00
543*b*	Perforated sheets of iron, steel, copper, brass, zinc or other metals, with at least 500 holes per square metre..	As solid sheets of the corresponding metal, with an addition of per 100 kilogs. 10 00
544	Sewing needles, needles for sewing machines:	
	Less than 5 centimetres in length..100 kilogs. net	250 00
	5 centimetres in length and above ,,	150 00
544*b*	Fancy needles for bobbinet, lace, knitting machines &c. .....100 kilogs. net	300 00
545	Knitting needles (1), and other similar articles not mentioned, of steel, iron or copper..100 kilogs. net	15 00
545*b*	Crochet and embroidery needles, and button hooks 100 kilogs. net	100 00
546	Pins of brass or iron, tinned ..... ,,	50 00
	Pins of steel, with or without heads .. ,,	110 00
546*b*	Clasps for dresses, of iron, varnished or tinned, of brass, yellow or white .....100 kilogs. net	50 00
547	Fish-hooks..... ,,	100 00
548	Pens of metal other than gold, silver, platinum and common metals, gilt or silvered ..100 kilogs. net	120 00
549	Cutlery, common: Tailors' scissors and pruning shears 100 kilogs. net	20 00
	Kitchen and butchers' knives .... ,,	100 00
	Razors, common..... ,,	200 00
	Other: Clasp knives and common scissors &c. 100 kilogs. net	300 00
	Cutlery, fine: Table-knives, with handles of ivory or mother-of-pearl .....100 kilogs. net	600 00
	Other ..... ,,	480 00
550	Cylinders of copper or brass, for printing, engraved or not.....100 kilogs. net	15 00
551	Statues of metal, of a natural size or larger.....	Duty of the metal employed.
	Articles of cast iron, neither turned nor polished:	
552	Railway chairs, plates or other castings from the open mould.....100 kilogs. gross	2 50
553	Straight cylindrical pipes, beams and columns, solid or hollow, gas retorts, solid bars and sets thereof, grates and hearth plates, and other similar rough castings.....100 kilogs. gross	3 50
554	Iron castings for machinery or for ornament, weighing: More than 50 kilogrammes each 100 kilogs. gross	4 00
	5 to 50 kilogrammes ..... ,,	5 00
	Less than 5 kilogrammes .. ,,	6 00
555	Pots, kitchen utensils, and other articles not entering in the three preceding numbers .... 100 kilogs. gross	4 00
556	Tinned, enamelled, varnished or rendered inoxidizable.....100 kilogs. gross	10 00
557	Rough articles of malleable cast iron, of wrought iron and of cast steel, weighing:	
	More than 3 kilogrammes .....100 kilogs. gross	8 00
	From 1 to 3 kilogrammes.....100 kilogs. net	15 00
	1 kilogramme and less ..... ,,	18 00
	Articles of iron and steel:	
	Iron wares:	
558	Buildings of iron or steel: Parts of fixed or movable bridges, frame work for buildings &c. for sluice gates, for cranes &c. for portable railways and, in general, all objects composed of one or more pieces, bored or adjusted, or fitted together with rivets or bolts; each piece weighing at least 5 kilogrammes per lineal metre.....100 kilogs. gross	9 00
	Movable cattle pens	Free.
558*b*	Small articles, not specified, of iron or steel, grating, barriers for level crossings, frames for marquees, for hothouses, for kiosks, verandas, fixed or movable frames, window frames, fitted or not, shutters of sheet-iron for shops and, in general, all objects composed of one or more pieces, bored or adjusted, or fitted together with rivets or bolts; each piece weighing less than 5 kilogrammes per lineal metre.....100 kilogs. gross	10 00
558*c*	Iron-work for carriages, and specially such as enters in the construction of railway rolling stock.....100 kilogs. gross	10 00
	Locksmiths' wares:	
559	Locks, padlocks, keys, iron bolts of all kinds, handles, hooks, hinges of iron or sheet iron, latches, slide-bolts and all other articles of rough iron, scoured or not, turned, filed or polished, for furniture, doors and windows .....100 kilogs. net	15 00
559*b*	The same articles, combined with copper or brass, or composed wholly of copper or brass.....100 kilogs. net	20 00

(1) Boiler fittings (safety-valves, &c.) are not removed from the boilers to which fitted and are subject to the same duty. The cast-iron furnace plates and bars are dutiable separately according to No. 553.

(1) Bodkins shall be taxed according to No. 544, under the head of needles of 5 centimetres in length and above.

No.	Goods.	Duties. Frs. C.
560	Anchors, cables and chains, dredged up in harbours and roadsteads of Tunis..100 kilogs. gross	0 25
561	Other cables of iron or steel wire, and barbed fence wire:	
	Composed of wire of 5-tenths of a millimetre and more in diameter .....100 kilogs. net	11 00
	Composed of wire of less than 5-tenths of a millimetre in diameter.....100 kilogs. net	21 00
562	Anchors, railway-buffers, couplings and chain-cables of iron or steel.....100 kilogs. gross	8 00
562b	Busks and skins for personal attire, of steel, polished, varnished, not trimmed .....100 kilogs. net	25 00
562c	Umbrella frames, without the handle and without trimmings or fittings .....100 kilogs. net	30 00
563	Nails for shoeing horses &c. ..... ,,	15 00
564	Other nails, weighing: Large, more than 20 kilogrammes per thousand .....100 kilogs. gross	6 00
	Medium size, more than 5 but not more than 20 kilogrammes per thousand ..100 kilogs. gross	9 00
	Small, from 200 grammes to 5 kilogrammes per thousand.....100 kilogs. net	14 00
	Very small, less than 200 grammes per thousand 100 kilogs. net	30 00
565	Wire nails of iron or steel, machine-made, whether tinned, coppered, zincked, or coal-tarred, or not:	
	More than 2 millimetres in diameter ..... 100 kilogs. gross	8 00
	From 1 to 2 millimetres in diameter ..... 100 kilogs. net	11 00
	1 millimetre in diameter and less ..	24 00
566	Screws, eye-bolts, iron hooks of any diameter, furnished with screw threads. Bolts, rivets and nuts of iron, of any diameter, polished, turned, varnished or coated with any preparation. Bolts, rivets and nuts of rough iron, as well as all kinds of bolts and screws not mentioned .....100 kilogs. net	14 00
	Iron hooks, for agricultural purposes.....	Free.
566b	Mechanical stoppers, consisting of a white or colored porcelain head and iron or steel wire, with or without india-rubber rings .....100 kilogs. net	25 00
567	Tubes of iron or steel:	
	Not welded, of an inside diameter of:	
	9 millimetres and more....100 kilogs. gross	9 00
	Less than 9 millimetres.....100 kilogs. net	14 00
	Butt-welded, of an inside diameter of:	
	9 millimetres and more ....100 kilogs. gross	10 00
	Less than 9 millimetres.....100 kilogs. net	18 00
	Lap-welded or doubled..... ..	18 00
	Jointings of all kinds ..... ,,	18 00
	Bored or not welded:	
	Of an inside diameter of 10 millimetres or more: Steel, soft .....100 kilogs. net	40 00
	Steel, cast or tempered	80 00
	Of soft, cast or tempered steel, of an inside diameter of:	
	From 9 to 5 millimetres..100 kilogs. net	200 00
	From 5 to 2 millimetres.. ,,	450 00
	2 millimetres and less .. ,,	4000 00
568	Household wares and other articles of iron, steel or black sheet iron, not mentioned:	
	Neither painted, polished nor tinned ..... 100 kilogs. net	14 00
	Painted and polished..... ..	16 00
	Varnished ..... ,,	18 00
	Enamelled, plain, tinned	25 00
	Enamelled with fillets and ornaments, with or without gold fillets, printed in colors ..... 100 kilogs. net	35 00
569	Coffee mills, with stands of wood or of cast or sheet iron; articles of domestic economy; meat presses, meat cutters, fruit presses, small household pumps 100 kilogs. net	16 00
570	Apparatus for water closets, lever or balance; water tanks for flushing the same..100 kilogs. net	13 00
571	Buckles for saddlery, fittings and accessories for harness, of iron, malleable cast iron or cast steel 100 kilogs. net	20 00
	Articles of pure copper or of copper alloyed with zinc or tin:	
572	Coppersmiths' wares, including needles of copper (other than knitting) and tubes of all kinds, of pure copper or of copper alloyed with any other metal .....100 kilogs. net	20 00
573	Objects of art and ornament:	
	Enamels cloisonnés..... ,,	40 00
	Bronze ..... ,,	40 00
574	Lamp makers' and tinsmiths' wares made up of different metals and combined with copper, pure or alloyed, burnished, polished, varnished ..... 100 kilogs. net	45 00
575	Other articles not mentioned	40 00
576	Lead pipes and all other manufactures of lead .... 100 kilogs. gross	6 50
576b	Electric accumulators and detached parts thereof 100 kilogs. net	16 50
577	Tin pots and other manufactures of tin, pure or alloyed with antimony.....100 kilogs. net	30 00
578	Zinc manufactures of all kinds:	
	Common, plain or stamped ....100 kilogs. gross	8 00
	Varnished, polished and nickeled, including those for lamps .....100 kilogs. net	20 00
	Printed in colors, ornamented and gilt ..... 100 kilogs. net	40 00
579	Articles of nickel, alloyed with copper or zinc (German silver), or of nickeled metals 100 kilogs. net	100 00
579b	Manufactures of aluminium other than jewellery 100 kilogs. net	120
	Manufactures of aluminium bronze, containing not more than 20 % of aluminium. . ..100 kilogs. net	40 00

No.	Goods.	Duties. Frs. C.
	ARMS, POWDER AND AMMUNITION.	
580	Arms of war, regulation, portable, and arms of war employed abroad (rifles and carbines)	Prohibited.
581	Old arms for collections and arms of all descriptions for panoplies.....100 kilogs net	60 00
	Arms of commerce:	
	Side arms ..... ,,	60 00
	Fire arms:	
	Sporting guns, carbines and pistols, with one or two barrels, muzzle loaders .....100 kilogs. net	58 00
	Sporting guns, breech loaders, with one or several barrels:	
	Pin firing .....100 kilogs. net	76 00
	Central firing:	
	With hammers..... ,,	176 00
	Hammerless, also all guns not included in the foregoing categories .....100 kilogs. net	325 00
	Target rifles (*armes de tir*), breech loading:	
	Carbines and walking-stick guns ..100 kilogs. net	80 00
	Revolvers, repeating or other pistols ,,	200 00
	Arms, guns, carbines and pistols of any system, using springs, compressed air, liquefied gas, &c. as their propelling force .....100 kilogs. net	40 00
	Groups and parts fitted together, other than in the rough, such as barrels, actions, trigger guards ..... } Same duty as that leviable on the arms to which the parts belong.	
	Loose parts, other than those in the rough 100 kilogs. net	1101 00
	Gun barrels and parts of arms, in the rough 100 kilogs. net	60 00
582	Cannon and gun carriages	Prohibited.
583	Gunpowder: For the Regie.....	Free.
	For private account	Prohibited.
584	Dynamite and explosives of all kinds except gunpowder 100 kilogs. net	50 00
585	Percussion caps: For warlike purposes	Prohibited.
	For sporting purposes, including caps or detonators for mines .....100 kilogs. net	75 00
586	Cartridges for warlike purposes, loaded or empty.....	Prohibited.
	Cartridges for rifle clubs .....100 kilogs. net	36 00
	Cartridges for sporting purposes, loaded	Prohibited.
	Cartridges, sporting, empty (cases with caps or not) ..	Free.
	Wads ..... ,,	..
587	Projectiles	Prohibited.
588	Miners' fuses of all kinds .....100 kilogs. net	11 00
589	Fireworks..... ,,	30 00
	FURNITURE.	
	Furniture:	
590	Of bent wood, put together or not, pieces and parts of furniture in bent wood:	
	Painted, varnished or decorated by fire or otherwise .....100 kilogs. net	11 00
	Other .....100 kilogs. gross	8 00
590b	Frames for chairs or for backs, veneered or counter-veneered:	
	Varnished, printed, pyro-engraved, carved or moulded or thermo-plastic.....100 kilogs. gross	7 00
	Other ..... ,,	6 00
591	Other than of bent wood:	
	Chairs, not fitted:	
	Inlaid, with marquetry, decorated with mosaic, ornamented with copper, gilt, lacquered 100 kilogs. net	22 00
	Carved..... ,,	16 00
	With only one pattern of carving, or with no carved pattern, moulded or not, with or without turned parts, waxed, varnished or not 100 kilogs. gross	8 50
	Chairs, fitted with straw or with frames or backs veneered or counter-veneered:	
	Of hard wood, waxed or not ....100 kilogs. gross	5 50
	Of white wood, painted or not.... ,	2 50
591b	Separate pieces and parts of chairs ..... } Dutiable as chairs, according to kind.	
592	Other than chairs:	
	Veneered and counter-veneered with any kind of wood, separate parts and pieces:	
	Inlaid, with marquetry, decorated with mosaic, ornamented with copper, gilt or lacquered .....100 kilogs. net	22 00
	Carved or moulded ..... ,,	12 00
	Varnished, waxed or not ....100 kilogs. gross	8 00
592b	Solid, and separate pieces and parts:	
	Inlaid with marquetry, decorated with mosaic, ornamented with copper, gilt or lacquered 100 kilogs. net	15 00
	Carved or moulded ..... ,,	12 00
	Varnished or waxed .....100 kilogs. gross	8 00
	Other ..... ,,	5 00
593	Covered and upholstered of all kinds..... } 15 % above the duties specified above, according to kind.	
593b	Caned, put together or not, or parts of such furniture.. } Same duties as covered or upholstered furniture (Tariff No. 593).	
594	Beadings and mouldings: Of soft wood:	
	Rough, plastered or coated with distemper 100 kilogs. gross	1 60
	Plain gilt, painted, varnished, lacquered, of uniform color, carved or ornamented in relief or bas-relief, decorated with designs imitating the grain of wood or other designs .....100 kilogs. gross	5 00
	Of hard wood:	
	With incrustations of mother-of-pearl, ivory or tortoiseshell .....100 kilogs. net	15 00
	Other ..... ,,	8 00
594b	Frames of wood of all sizes.. } Same duty as beading and moulding of wood with the addition of 25 % *ad val.*	

No.	Goods.	Duties. Frs. C.
	ARTICLES OF WOOD.	
595	Vats and hogsheads whether mounted or not, vintage dossers and hampers	Free.
	Empty casks, serviceable, fitted together or not, hooped with wood or metal, other than tuns..100 kilogs. gross	2 00
596	Brooms of sorghum or camelina:	
	With handles ,,	5 00
	Without handles ,,	4 00
596b	Brooms, common, of birch &c.	Free.
597	Carpenters' wares, shaped:	
	Of hard wood..100 kilogs. gross	1 60
	Of soft wood ,,	1 20
	Cartwrights' wares:	
	Roughed out ,,	1 10
	Shaped ,,	2 00
598	Button moulds..100 kilogs. net	13 00
599	Wooden shoes (*sabots*):	
	Common, painted or varnished ,,	7 00
	Trimmed ,,	12 00
600	Wood, planed, grooved and (or) tongued, planks, strips, or veneers for flooring, planed, grooved and (or) tongued:	
	Of oak or hard wood..100 kilogs. gross	1 70
	Of pine or soft wood ,,	1 20
601	Doors, windows, venetian blinds, venetian shutters, roll shutters, roller blinds, wood panelling and joiners' wares, put together or not:	
	Of hard wood, including articles made partly of hard and partly of soft wood..100 kilogs. gross	5 00
	Of soft wood ,,	4 00
	Painted, varnished or lacquered, of a uniform color 100 kilogs. gross	10 00
	Carved or ornamented in relief or bas-relief, gilt or decorated with designs imitating the grain of wood or with other designs..100 kilogs. net	12 00
601b	Wood cut for roller blinds..100 kilogs. gross	1 00
602	Small wooden wares:	
	Boxes of white wood, wood shaped for brushes, and small handles for tools, less than 10 centimetres in length..100 kilogs. gross	4 00
	Bobbins for spinning and weaving, tubes, skewers, *biots*, *épeulots* (spindles), warp cops, *busettes* 100 kilogs. gross	5 00
	Small reels, of common wood, for sewing thread, neither varnished nor painted..100 kilogs. gross	5 00
	Sieve frames of wood ,,	5 60
	Other articles:	
	Not varnished ,,	5 00
	Varnished ,,	6 00
602b	Turners' wares:	
	Varnished, waxed or coated in any manner ,,	8 00
	Cocks for hogsheads (faucets, suction valves, tasting pipes)	Free.
602c	Vats and tubs, put together or not	,,
602d	Bent wooden rims, not hollowed, not moulded, not shaped, for cycles..100 kilogs. net	25 00
603	Wood squared for shuttles, less than 500 grammes in weight } Dutiable under No. 128 or 138 according to kind.	
603b	Weaving shuttles of all kinds, finished or not 100 kilogs. gross	6 00
603c	Handles for agricultural implements	Free.
603d	Other wooden wares (*i.e.* other than those specified in the Tariff)..100 kilogs. gross	6 00
603e	Wooden plates or cylinders engraved for printing painted papers, tissues, waxed cloth, linoleum..100 kilogs. net	12 00
	MUSICAL INSTRUMENTS.	
	Musical instruments:	
604	Pianos: Upright ..each	50 00
	Grand	75 00
	Phonographs, gramophones, and the like, over 10 francs in value:	
	Phonographs, gramophones, and the like, with cylinders or discs, with or without a screw for stimulating the sound producer, mounted or unmounted, movements, accessories and component parts, cases and horns....100 kilogs. net	60 00
	Cylinders and discs of mineral wax or any other material, plastic or not, without record 100 kilogs. net	30 00
	Cylinders with record, and discs of mineral wax or any other material, plastic or not, with record on one side..100 kilogs. net	45 00
	Discs of mineral wax or any other material, plastic or not, with record on both sides..100 kilogs. net	60 00
	Metallic or galvanic moulds for use in making cylinders or discs:	
	Of copper..100 kilogs. net	40 00
	Of nickelled, silvered or gilt copper 100 kilogs. net	100 00
607	Accessories and component parts of musical instruments:	
	Cardboard and perforated paper..100 kilogs. net	20 00
	Others	Free.
	MANUFACTURES OF ESPARTO AND BASKET MAKERS' WARES.	
606	Sennit, plaited matting or bands: Of esparto:	
	Of two or three strands, exclusively intended for the manufacture of cordage..100 kilogs. gross	0 50
	Other ,,	1 00
	Of straw bark and white wood:	
607	Common, for mats ,,	1 00
	With or without admixture of other textile fibres, for the manufacture of hats and all other kinds 100 kilogs. gross	2 00
607b	Sennit, plaited matting or bands, for the exclusive use of hat-makers, without addition of artificial silk or artificial horsehair:	
	Of natural silk or of ramie, combined or glued together or mixed with vegetable materials or with textile materials, the silk or ramie predominating in weight..100 kilogs. gross	2 00
	Of cotton mixed with vegetable or other textile materials, the cotton predominating in weight.... 100 kilogs. gross	2 00
608	Carpeting:	
	Of cocoa-nut fibre or aloe fibre..100 kilogs. net	20 00
	Of esparto..100 kilogs. gross	5 00
609	Chinese mats ,,	5 00
610	Piths of canes, rattans and reeds ,,	5 00
610b	Rattans, spun (*"files"*)..100 kilogs. net	15 00
611	*Scourtins* of alfa, diss or esparto for oil presses 100 kilogs. gross	4 00
	Vintage baskets and bee hives	Free.
	Garden, seaside or terrace furniture, and parts thereof, fitted or not..100 kilogs. net	15 00
	Basket ware:	
	Of crude vegetable products..100 kilogs. gross	5 00
	Of wood shavings ,,	9 00
	Fine, of osier, straw and other fibres, with or without fibres of various textiles..100 kilogs. net	25 00
	Of rattan pith, with or without admixture of threads of various textiles..100 kilogs. net	40 00
612	Hats:	
	Panama and the like ,,	300 00
	Others, of straw, bark, esparto, palm fibre, or any other vegetable materials:	
	Plain or clouded, not bleached, dyed, dressed, blocked, or trimmed..100 kilogs. gross	10 00
	Bleached, dyed or powdered, dressed, blocked, or trimmed:	
	For men and children..100 kilogs. net	120 00
	For women ,,	300 00
613	Cordage of esparto, of lime-tree bark, and of cane 100 kilogs. gross	3 20
	MANUFACTURES OF VARIOUS MATERIALS.	
614	Carriages:	
	Carriages properly so-called, other than those intended to run on rails..100 kilogs. net	16 00
	Vehicles for trade, agricultural purposes &c.:	
	Hung on springs..100 kilogs. net	12 00
	Not hung on springs ,,	6 00
	Vehicles to run on rails, upholstered or not:	
	For ordinary guage railways:	
	Passenger coaches, 1st and 2nd class, weighing:	
	10 metric tons or less..100 kilogs. net	16 00
	More than 10 metric tons ,,	20 00
	Passenger coaches, 3rd class, weighing:	
	10 metric tons or less..100 kilogs. net	11 00
	More than 10 metric tons ,,	15 00
	Goods wagons ,,	9 00
	Ballast trucks ,,	5 00
	Tramway carriages ,,	16 00
	For narrow gauge tracks:	
	For railways:	
	Passenger coaches ,,	20 00
	Goods wagons ,,	10 00
	Ballast trucks ,,	7 00
	Tramway cars ,,	20 00
	Bodies, châssis or bogies, or parts of bodies, châssis or bogies of railway or tramway cars or wagons 100 kilogs net	13 00
	Velocipedes and parts ,,	50 00
614b	Iron or steel rims for cycles:	
	In straight bars, including bars of which the edges are bent and of which the two longitudinal lines are brased with copper or by other means 100 kilogs. gross	10 00
	Other..100 kilogs. net	14 00
614c	Automobiles:	
	Châssis, with or without motor, with or without bodies, weighing:	
	2,500 kilogs. or more..100 kilogs. net	50 00
	From 500 to 2,500 kilogs. exclusive .. ,,	60 00
	Less than 500 kilogs. ,,	70 00
	Bodies for automobiles for the carriage of:	
	Freight ,,	12 00
	Passengers ,,	65 00
	Carrying frames for châssis of pressed sheet steel 100 kilogs. net	50 00
	Iron or steel rims for automobiles:	
	In straight bars ,,	12 00
	Other ,,	20 00
	Vessels and craft:	
	Serviceable:	
615	Seagoing ships, of wood, iron or steel, sailing or steam, rigged and fitted..ton capacity	2 00
616	Hulls of seagoing ships, of wood, iron or steel ton capacity	2 00
617	River boats of any size:	
	Of wood ,,	4 00
	Of iron or steel ,,	6 00
618	To be broken up:	
	Of wood ,,	0 30
	Sheathed in metal ,,	0 75
618b	Pleasure yachts and craft for the river:	
	Of wood ,,	5 00
	Of iron ,,	7 00
618c	Motor boats with electric or explosion motor:	
	Of wood..ton capacity	25 00
	Of iron or steel ,,	50 00
619	Rigging and fittings for ships, not mentioned: Of metal .. } As metal manufactures, according to the nature of the metal.	
	Of wood } As manufactures of wood, not specified.	
	Of skin or leather } As manufactures of skin or leather, other.	
	Of tissues } As made-up articles of tissues, according to kind.	

No.	Goods.	Duties. Frs.	C.
620	Indiarubber and gutta-percha manufactures:		
	Sheets of indiarubber, not vulcanised ..100 kilogs. net	20	00
	Threads of vulcanised indiarubber:		
	3 mm. or less in thickness or diameter.....	Free.	
	Other .....100 kilogs. net	20	00
	Elastic tissues:		
	Of threads of imitation gold or silver ,,	200	00
	Of threads of natural or artificial silk ,,	200	00
	Other ..... ,,	120	00
	Rubbered tissues in the piece, weighing per square metre:		
	800 grammes or more.....100 kilogs. net	70	00
	Less than 800 grammes ..... ,,	120	00
	Made-up articles of rubbered tissues weighing 400 grammes or less per square metre and having 44 threads or more in warp and weft in a square of 5 mm. side .....100 kilogs. net	450	00
	Clothing, accessories of clothing, and made-up articles other than those included in the following paragraphs:		
	Dress shields:		
	Of sheet rubber without tissue ..100 kilogs. net	100	00
	Of rubbered tissue or of sheet rubber made up with a tissue other than natural or artificial silk .....100 kilogs. net	125	00
	Of sheet rubber made up with a tissue of natural or artificial silk, pure or mixed..100 kilogs. net	340	00
	Braces:		
	Of thread of textiles other than natural or artificial silk.....100 kilogs. net	6	00
	Of threads of natural or artificial silk, whether or not in combination with other materials ..... 100 kilogs. net	240	00
	Garters, stocking and sock suspenders, belts:		
	Of threads of textiles other than natural or artificial silk .....100 kilogs. net	80	00
	Of threads of natural or artificial silk, whether or not in combination with other materials ..... 100 kilogs. net	300	00
	Other ..... ,,	96	00
	Special rubbered tissues for cards without teeth:		
	Without felt ....100 kilogs. net	50	00
	Lined with felt..... ,,	55	00
	Boots and shoes:		
	Of rubbered tissue lined with felt, wool or stuffs mixed with wool .....100 kilogs. net	60	00
	Of rubbered tissues lined with stuffs of cotton, hemp or flax, called sand shoes (*bains de mer*, *caout choucs*, &c.) .....100 kilogs. net	52	00
	With soles wholly of indiarubber .....per pair	0	20
	Treads, air tubes or pneumatic tyres ..100 kilogs net	100	00
	Blocks, solid tyres for carriage wheels, rough, worked or finished:		
	For automobiles .....100 kilogs. net	63	00
	Other..... ,,	50	00
	Treads, air tubes or pneumatic tyres, covers for cycle wheels, rough worked or finished ...100 kilogs. net	120	00
	Sheets, plates or slabs of vulcanised indiarubber, mixed or not with other materials .....100 kilogs. net	16	00
	Transmission belts ..... ,,	60	00
	Hose and valves ..... ,,	16	00
	Other manufactures of indiarubber or gutta-percha, pure or mixed, soft or hard, whether or not combined with tissues or with other materials..... 100 kilogs. net	70	00
620*b*	Manufactures of asbestos or amianth:		
	Paper or cardboard:		
	In sheets (cut out or not) of rectangular form ..... 100 kilogs. gross	6	00
	Shaped, cut out, in forms other than rectangular, with or without thread, cloth or metallic pieces .. 100 kilogs. net	26	00
	Threads, cords and plaits, combined or not with other materials .....100 kilogs. net	20	00
	Tissues ..... ,,	30	00
	Other manufactures, with or without combination of other materials.....100 kilogs. net	60	00
	Lace of amianth .....Dutiable as cotton lace.		
620*c*	Mica in sheets or plates; mica wares; micanite and mica conglomerates; paper and cloth treated with mica, even with admixture of other materials..100 kilogs. net	35	00
	Felt:		
621	For sheathing and for soles ..... ,,	25	00
622	For printed carpets..... ,,	28	00
623	Felt and felted cloths for machines and for pianos ..... 100 kilogs. net	25	00
623*b*	Felted tissue for paper mills .... Dutiable as stuff of wool, pure or mixed with cotton, according to kind.		
624	Felts of wool, pure, or mixed with cotton or other vegetable materials:		
	For clothing, furnishing, hangings, and for boots and shoes .....100 kilogs. net	48	00
	Carpets, not printed ..... ,,	25	00
625	Other mixtures of wool and coarse hair; wool, pure or mixed with vegetable materials .....100 kilogs. net	25	00
626	Hats of hair felt and of hair and wool felt:		
	Shapes (*cloches*, *chemises*).....each	0	20
	Blocked, not trimmed ..... ,,	0	30
	Blocked and trimmed .... ,,	0	40
	Helmets of pith of elder or aloe, or of cork covered with tissue .....each	0	20
627	Hats of wool felt		
	Shapes (*cloches*, *chemises*)..... ,,	0	10
	Blocked, not trimmed ..... ,,	0	16
	Blocked, trimmed ..... ,,	0	25
627*b*	Hats, caps, bonnets of cloth, horsehair, or any other tissue, of leather or skin, fur caps and bonnets ..each	0	10
628	Silk hats and mechanical (Gibus) hats .....each	0	65
629	Coral, cut, not mounted .....100 kilogs. gross	Free.	
630	Articles of real meerschaum, mounted or not with amber, real or imitation, or with any other material, with or without fittings of metal, in cases or not..... 100 kilogs. net	300	00
	Articles of steatite, petroid, diolit, or asbestos:		
630*b*	Mounted with real or imitation amber, indiarubber, celluloid, horn or bone, with or without metal fittings, in cases or not .....100 kilogs. net	150	00
630*c*	Unmounted or mounted with glass, with or without metal fittings, in cases or not.....100 kilogs. net	100	00
630*d*	Burners with branches of steatite, petroid, stecolithe or other material, with or without metallic mounting; burners with metallic branches, with tips of steatite, petroid, stecolithe, or other metal for acetylene lighting .....each	0	05
	Candles with insulating parts of steatite, petroid, stecolithe, or other material, for lighting .....each	0	20
630*e*	Single burners of steatite, petroid, stecolithe, or other materials, with or without metal mounting, for acetylene lighting, and component parts thereof ....each	0	01
631	Whalebone, cut and prepared .....100 kilogs. net	100	00
631*b*	Imitation whalebone made of horn:		
	Trimmed and covered ..... ,,	30	00
	Other ..... ,,	12	00
	Cork, wrought:		
632	Stoppers: 50 millimetres and more in length ..... 100 kilogs. net	27	00
	Less than 50 millimetres in length.... ,,	20	00
633	Cork in sheets and ventilators for hats, cork caps ..... 100 kilogs. net	5	00
634-635	Instruments, optical, mathematical, astronomical, surgical, chemical, and of precision	Free.	
	Glassware and utensils for scientific apparatus and instruments, and for laboratories:		
	Articles of glass (other than graduated or gauged glassware and articles of blown glass), articles of porcelain, stoneware, faience, fireproof clay, graphite, &c..... Dutiable as glassware, porcelain, faience, pottery, &c., according to kind.		
636	Penholders and detached parts thereof, fountain pens and other ..... Dutiable as "products of the toy trade," paragraph 2 (No. 646).		
637	Spectacles, eyeglasses:		
	With tinted glass and common metal frame ..... 100 kilogs. net	75	00
	Other ..... ,,	150	00
	Magnifying glasses, lorgnettes and opera glasses ..... 100 kilogs. net	150	00
	Small wares (*tabletterie*):		
	Of ivory, mother-of-pearl, tortoiseshell, amber:		
638	Scrapings of ivory resulting simply from a first operation, whether sawing or other, neither polished nor smoothed; plates, slabs, tubes, beads (*noyaux*) not exceeding 3 centimetres in diameter.. 100 kilogs. net	100	00
638*b*	Ends of amber, cut or moulded, neither pierced, mounted, polished, nor completely shaped ..... 100 kilogs. net	100	00
638*c*	Combs of ivory, mother-of pearl and amber .. .... 100 kilogs. net	625	00
639	Billiard balls and countersunk beads of a diameter not exceeding 3 centimetres.....100 kilogs. net	625	00
640	Keys for keyboard musical instruments ,,	625	00
640*b*	Tobacco pipes and stems of exotic or native woods, mounted with amber, ivory, tortoiseshell, or of mother-of-pearl.....100 kilogs. net	100	00
640*c*	Cigar and cigarette holders, with or without mountings:		
	Of amber .....100 kilogs. net	1250	00
	Of ivory, mother-of pearl, or tortoiseshell ..... 100 kilogs net	500	00
640*d*	Other articles:		
	Of amber ..... ,,	1250	00
	Of ivory, mother-of-pearl, o tortoiseshell ,,	500	00
641	Of other materials: Tobacco pipes and stems thereof, of native or exotic woods, with mountings of any material other than amber, ivory, tortoise-shell or mother-of-pearl .....100 kilogs. net	60	00
641*b*	Boxes of lacquered wood, Chinese and Japanese style:		
	Coated with a uniform varnish, with or without painting, leaving visible the fibres or inequalities of the wood.....100 kilogs. net	20	00
	Coated with lacquer, the fibres of the wood not being visible, with or without painting ..100 kilogs. net	25	00
	Coated with lacquer the fibres of the wood not being visible, decorated with inlaying or carving..... 100 kilogs. net	40	00
	All other articles..... Dutiable as "products of the toy trade," paragraph 2 (No. 646).		
642	Tobacco pipes of wood .....100 kilogs. net	20	00
643	Fans and hand screens, mounted or not:		
	Of reed or bamboo..... ,,	300	00
	Of ivory, tortoiseshell and mother-of pearl ,,	2000	00
	Of precious metal ..... Dutiable as gold or silver wares (No. 495).		
	Other .....100 kilogs. net	400	00
644	Brushmakers' wares:		
	Common, mounted with wood:		
	With vegetable fibre, whalebone, steel or copper wire or lamels, pieces of chamois skin or felt, of vegetable materials or coarse hair..100 kilogs. net	14	00
	With animal fibres (other than whalebone), hair or horsehair, felt of wool pure or mixed with hair or less than 25 % of vegetable materials 100 kilogs. net	35	00

MANUFACTURERS OF VARIOUS MATERIALS—continued.

No.	Goods.	Duties. Frs. C.
	With vegetable and animal materials or felt of wool mixed with 25 % or more of vegetable materials 100 kilogs. net	25 00
	Fine:	
	With mountings of wood, bone, horn, buffalo horn, moulded and lacquered pasteboard, artificial ivory and tortoiseshell, celluloid, hardened rubber, hardened casein and other similar plastic materials 100 kilogs. net	1 0 00
	With mountings of common metal, gilt, nickelled or silvered	Dutiable as "imitation jewellery," according to kind (No. 496*b*).
	With mountings of tortoiseshell, ivory or mother-of-pearl	Dutiable as "small wares," according to kind (No. 640*d*).
	With mountings of precious metal	Dutiable as "gold and silversmiths' wares" (No. 495).
644*b*	Paint and other brushes:	
	Paint brushes:	
	Of martens or other animal hair, except pigs' or boars' bristles, mounted on quills, or on wooden, bone &c. handles, with or without ferrule of non-precious metal ....100 kilogs. net	100 00
	Of pigs' or boars' bristles:	
	Common wooden handle, with or without metal ferrule....100 kilogs. net	60 00
	Fine wooden, bone, celluloid &c. handle ,,	100 00
	Feather-dusters and brushes ,,	60 00
	Brushes for clothes and furs, of millet or sorghum, with or without handle or knob of wood or metal, with ligature of colored string or of colored string and metal wire:	
	Without mounting....100 kilogs. net	14 00
	With plush, velvet or nickelled metal mounting 100 kilogs. net	100 00
	Brushes for lamp glasses or other purposes:	
	Made of chamois leather cuttings ....100 kilogs. net	20 00
	Made of hair, horsehair or pieces of wool or mohair, on a stem or handle of iron wire....100 kilogs. net	25 00
	Boot and shoe brushes, consisting of a felt pad glued on wood:	
	When the felt is of vegetable material 100 kilogs. net	14 00
	When the felt is of hair or horsehair ,,	25 00
	When the felt is of mixed animal and vegetable materials ....100 kilogs. net	25 00
645	Buttons of precious metal ....Dutiable as "jewellery" (No. 495).	
646	Products of the toy trade and worked detached parts thereof:	
	Sandals (*espadrilles*) of cotton, jute or linen tissues, with soles of cardboard, of plaits, of hemp or jute, dyed or not....100 kilogs. net	20 00
647	Steel busks and springs for corsets and other toilet requisites, provided with the necessary clasps and buttons, and covered with tissue, skin or paper 100 kilogs. net	21 00
647*b*	Corsets:	
	For children ....each	0 05
	For small girls.... ,,	0 10
	For women, trimmed or not, with or without ribs:	
	Of cotton, woollen, linen or hemp tissue, plain, striped or *broché* with one or other of these materials ....each	0 15
	Of tissue of silk mixed with other textile material, the latter predominating in weight, plain, striped or *broché* ....each	0 50
	Of pure silk or of mixed silk, the silk predominating in weight, plain, striped, *broché* or not ....each	0 75
648	Matches, chemical, and wood prepared for matches (a) ..	Prohibited.
648*b*	Lighters (*briquets et allumeurs*):	
	Mechanical or automatic lighters (*briquets*) measuring, when closed, not more than 10 centimetres in their greatest dimensions, not primed, and component parts thereof, not primed:	
	Of non-precious material ....100 kilogs. net	100 00
	Others, with or without non-precious material: of gold or platinum; of silver or silver-gilt; of rolled gold, silver or platinum....100 kilogs. net	500 00
	Pocket lighters (*briquets*) other than mechanical or automatic, and component parts thereof:	
	Of non-precious material	Dutiable as nickelled metal wares (No. 579) or as products of the toy trade (No. 646, paragraph 2).
	Others	Same duty as on other mechanical or automatic lighters (*briquets*).
	Mechanical or automatic lighters (*allumeurs*) for gas or acetylene, not primed, and component parts thereof, not primed, of non-precious material..100 kilogs. net	200 00
648*c*	Priming in strips, and ferro-cerium:	
	Priming for lighters or for any other purpose, placed at regular intervals on strips coated or not with paraffin ....100 kilogs. net	20 00
	Ferro cerium in pastilles, small prisms, sticks or otherwise	Dutiable as chemical products, not mentioned, other than those with an alcoholic basis (No 282).
649	Hair, human, worked	Free.
650	Articles of fashion	,,
651	Artificial flowers and foliage	,,
651*b*	Plants and flowers, naturalised, sterilised, painted or prepared	,,

(a) In virtue of a decree of July 12, 1898, the manufacture, importation and sale of chemical matches shall exclusively be reserved to Monopolies. ("*Journal Officiel Tunisien*" *of July* 16, 1898.)

No.	Goods.	Duties. Frs. C.
652	Umbrellas and parasols:	
	Of cotton:	
	Mercerised ....each	0 20
	Other.... ,,	0 10
	Of alpaca .... ,,	0 30
	Of silk .... ,,	0 45
653	Articles made up of various materials or substances subject to different duties, not specially classed under any category	Duty of the most highly taxed material of which composed.
654	Articles for collections, not suitable for commerce	Free.

EXPORT DUTIES.

Goods (1) (2).

Rags....100 kilogs.	2 55
Sponges: Not washed .... ,,	10 00
Washed .... ,,	20 00
Olive husks ("*grignons*") (olive husks treated with sulphuret of carbon, entirely dry, are exempt) ....100 kilogs.	0 35
Oils: Olive (3) .... ,,	6 00
Olive husk.... ,,	1 50
Olives: fresh .... ,,	4 00
Hides and skins: raw: Ox, cow, calf, horse, camel, mule and donkey....100 kilogs.	4 00
Goat and kid .... ,,	6 00
Sheep and lamb.... ,,	5 00
Fish, fresh, other than tunny and botargo .... ,,	2 00
Poulpes .... ,,	12 00
Game, except wild boar and animals for collections	Prohibited.
Antiquities discovered in Tunis	,,

DECREE OF MAY 2, 1898 (12 HIDJÉ 1315).

FRENCH GOODS ADMITTED DUTY-FREE (OTHER THAN THOSE EXEMPT IN THE CUSTOMS TARIFF).

Animals, live; butter, fresh, melted or salted; wools, including alpaca, llama, vicuña wool; also yack, camel and cashmere goats; hair; in the mass, dyed, and noils, dyed; combed or carded; combed or carded, dyed; silk, worked or thrown; sugar in powder or refined, including candy; oils pure olive, castor and linseed; wines exclusively the produce of the fermentation of fresh grapes, which shall be liable to a fiscal tax of 10% *ad valorem*; brandy, pure alcohol and liqueurs; iron: cast-iron of all kinds; wrought-iron, crude, in blooms, prisms or bars; iron drawn in bars, angle and T iron; axles and tyres, in the rough; iron or steel, machine; iron or steel for hoops; sheet-iron and black iron plates; iron, tinned (tin-plate), coated with copper, lead or zinc; iron or steel wire, tinned, coppered, zincked or galvanized, or not; iron shavings (cuttings from wire drawing); rails of iron or steel; steel in bars; axles and tyres, in the rough; steel in sheets or bands, brown or white; steel, fine, for tools; steel wire, white or not; scrap, fragments of old manufactures of cast-iron, iron or steel; copper: pure or alloyed with zinc or tin, of all kinds; aluminium bronze, crude, not containing more than 20% of aluminium; gilt or silvered; lead: ores and slag of all kinds; filings and fragments of old manufactures; in crude lumps, pigs, bars or slabs, argentiferous or not; alloyed with antimony, in lumps; hammered or rolled; tin in any shape; zinc in any shape; yarns of linen, hemp or ramie: pure, not glazed, single or twisted, unbleached, bleached or dyed; mixed; yarns of jute: pure, not glazed, single or twisted, unbleached, bleached or dyed; mixed: yarns of phormium tenax, abaca and other vegetable fibres not specially mentioned, not glazed, pure or mixed; glazed yarns, twine, cordage of hemp, linen, jute, phormium tenax, abaca or other vegetable fibres not mentioned, pure or mixed, of all kinds, tarred or not; yarns of pure cotton; single or twisted, unbleached, bleached, dyed, clouded or glazed; twisted, in ordinary skeins or manufactured, *i.e.* in balls, bobbins &c.; cotton warps, unbleached, bleached or dyed; yarns of cotton, mixed; yarns of wool: single or twisted, bleached or not, dyed or printed, combed or carded; mixed with filaments other than alpaca, llama, vicuña, yack, cashmere goat or camel's hair; yarns of alpaca, llama, vicuña, yack, cashmere goat or camel's hair, pure or mixed; yarns of the Angora goat, camel's hair &c.; yarns of floss silk ("*fleuret*") unbleached, bleached, blued or dyed, single or twisted; silk thread for sewing, embroidering, trimming, for mercery &c. unbleached or dyed; thread of waste silk (thread of floss silk waste), single or twisted; thread of artificial silk, single, twisted, unbleached or dyed, pure or mixed; tissues of linen, hemp or ramie, pure, plain or figured, unbleached, bleached, printed, dyed and worked; oilcloth and linoleum (including linoleum with reverse of jute); cloth prepared for artists; table linen, damasked, of all kinds; drills of all kinds; trimmings, ribbons and girths of twine, of any color; hosiery; lace and guipure; handkerchiefs, embroidered, and other embroideries on linen, hemp or ramie tissues; velvets and plushes of linen, for furnishing purposes, of any color; tissues of linen, hemp or ramie, mixed; tissues of jute: pure, unbleached, bleached, dyed or printed; mixed, the jute predominating in weight; sacks of jute, used imported empty, and sacks, new; tissues of jute, pure: braid of jute yarn; soles of jute yarn; trimmings, ribbons, laces; carpets, long or short nap; velvets and plushes, for furnishing purposes, of all kinds; tissues of phormium tenax, abaca and other vegetable fibres not specially mentioned; tissues of cotton, pure, plain, twilled, and drills, unbleached, dyed or printed; tissues of cotton, pure; glazed calico for bookbindings, pasteboard or morocco wares, dyed or printed; velvets,

(1) Horses and asses or their cross breeds; neat cattle, sheep, goats and swine, fresh meat and crude hides and skins can only be imported through the ports of Tabarka, Bizerta, Goletta, Tunis, Susa, Sfax, and Gabes, and viâ land frontier customs offices, and shall always be subject to a sanitary inspection at the expense of importers. (Decree of February 14, 1904.)

(2) By virtue of a decree dated May 15, 1904, on the exportation outside the Regency of colts up to the age of 4½ years and of fillies or mares up to 6 complete years, until otherwise ordered, the Public Treasury shall levy an export duty at the rate of 50 francs per colt and 75 francs per filly or mare. ("*Journal Officiel Tunisien*" *of May* 21, 1904.)

(3) Olive oil originating from the Caïdates of Sfax and of Skhira, exported through any port of the Regency, or at any other point of the frontier, shall at the time of export be subject to a surtax of frs 1 50 per metric quintal. This surtax shall be in addition to the customs duty and to the annual "*abonnement*" tax of 1 fr. ("*Journal Officiel Tunisien*" *of Nov.* 21, 1908.)

smooth, known as "imitation silk," and velvets, other (ribbed, moleskins &c.); tissues of cotton, pure or mixed; plain, twilled and drills, manufactured wholly or in part of yarn, bleached, dyed, unbleached glazed, bleached glazed or dyed glazed; brilliants or figured tissues, manufactured wholly or in part of yarn, bleached, dyed, unbleached glazed, bleached glazed or dyed glazed; other tissues of all kinds, of cotton, pure or mixed (piqués, covers and counterpanes of piqué and reps, dimity damask and table linen, bobbinet tulle; blankets; lace and fancy articles; trimmings; ribbons and tapes; tulle, plain: curtains of muslin, embroidered, of tulle application, grenadine and of embroidered tulle; muslins, figured; or embroidered with crochet, for furniture or clothing), manufactured wholly or in part of yarn, bleached, dyed or glazed; tissues of cotton, pure; brilliants or figured tissues, unbleached, bleached or dyed; piqués; covers and counterpanes of piqué or reps; dimity, damask and table linen; bobbinet tulle for curtains, bed covers, eiderdown covers, arm-chair covers &c.; blankets; hosiery of cotton chintz, "*berandine*," pure or mixed; lace, machine-made; bobbinet tulle or guipure in bands or widths, blondes, laces, cordons, trimmings, tattings, and generally all fancy articles, other than bobbinet tulle for curtains, bed covers; lace, hand made; trimmings; ribbons and tapes; tulles, real; "*plumitis*" and fancy gauzes; curtains of embroidered muslin; curtains of tulle application, grenadine, embroidered tulle; muslins, figured or embroidered with crochet, for furniture or clothing; bleached, dyed or printed, not specially classified; wicks for lamps and plaited wicks for candles; bobbins of twisted yarn, for weaving, glazed or not; oilcloth of all kinds; tissues of cotton, mixed, especially; plush of silk mixed with cotton; stuffs of silk; floss silk and cotton &c.; ribbons and tapes, mixed with silk &c.; trimmings, mixed with silk &c.; tissues of cotton; fishing nets of cotton, linen, hemp, jute and other vegetable fibres; tissues of wool, pure; cloths, casimirs and other milled tissues, and short-napped tissues not milled (studs for furniture; moire; tissues for clothing, drapery &c.);* carpets, Persian, Indian, knotted or not, and imitations; Turkish carpets; carpets made on the Jacquard loom, plain or printed, and all other carpets; hosiery, gloves and all other articles, including clothing or parts of clothing, made up or not) trimmings; ribbons and tapes fez caps or red caps, tapestry, lace and guipure; shawls, broché or figured, other than Indian cashmere and knitted shawls, oilcloth, seamless; blankets; list slippers, and fur lined shoes known as Strasburg shoes; cloth-list; velvets for furniture, tissues of wool, mixed lasting, of wool warp and cotton wool, cloths; casimirs and other milled tissues, *cotton warp*, short-napped tissues, not milled, *cotton warp*; of silk or any other material; carpets of wool mixed with other materials, whatever be the proportion; hosiery; tissues of alpaca, llama, vicuña, yack or camels' hair, pure or mixed; tissues of goat's hair, pure or mixed, manufactured by hand or machine; other tissues of hair, pure or mixed with other filaments; tissues of horsehair, pure or mixed; tissues of silk, floss silk and tissues of all kinds of artificial silk; tissues and foulards of pure silk; crape, tulle and trimmings of pure silk; tissues, spongy; "*corah*" and "*tussah*" or "*tussor*;" lace of silk or of floss silk; tissues and trimmings of floss silk, pure; tissues of waste floss silk for upholstering; tissues of silk mixed with floss silk; tissues of silk or floss silk mixed with other textile materials; hosiery, including clothing or parts of clothing, made up or not; tissues and trimmings of silk or floss silk, with real or imitation gold or silver; ribbons of silk or floss silk, pure or mixed with other textile materials; tissues of all kinds of artificial silk, pure or mixed; embroideries and clothing: embroideries, hand or machine made, on tissues of all kinds or on tulles; clothing, underclothing &c. and other accessory articles for clothing of tissues, wholly or partly made up; cravats and neckties of all kinds of tissues and of any shape, wholly or partly made up; made up articles, other; machines and machinery: steam and other engines of all kinds; steam boilers; detached parts of machines and machinery of all kinds; various metal wares; arc lamps known as regulators; tools, with or without handles; printing type; wire gauze; wire netting of iron or steel; perforated sheets; needles; knitting needles and other similar articles; crochet needles; bodkins; pins; clasps; fish-hooks; pens; cutlery; cylinders for printing; statues of metal, of a natural size or larger; articles of cast iron; rough articles of malleable cast iron, of iron or of cast steel; iron wares; iron-work for carriages; locksmiths' wares; anchors, cables and chains; busks and springs for personal attire; umbrella frames; nails and tacks, screws, eye-bolts, bolts, rivets, as well as all kinds of bolts and screws not mentioned; mechanical stoppers; tubes of iron or steel; household wares and all other articles of iron, steel or black sheet iron, not mentioned; coffee-mills, with stands of wood or of cast or sheet iron; articles of domestic economy: meat presses, meat-cutters, fruit-presses, small household pumps; apparatus for water closets, lever or balance; water tanks for flushing the same; buckles for saddlery, fittings and accessories for harness; articles of pure copper or of copper alloyed with zinc or tin, and especially coppersmiths' wares, objects of art and ornament (enamels inlaid with metal lines and bronze), lamp-makers' and tinsmiths' wares; pipes and all other manufactures of lead; electric accumulators; tin pots and other manufactures of tin, pure or alloyed with antimony; zinc manufactures of all kinds; articles of nickel, alloyed with copper or zinc (German silver), or of nickeled metals: carriages; carriages, road, of all kinds; railroad and tramway carriages, upholstered or not, for narrow or ordinary gauge roads; bodies or parts of bodies for railway carriages or vans and for tramway carriages; rigging and fittings of ships: of metal; of tissues; arms, powder and ammunition, dynamite and other explosives of all kinds, except gunpowder (Decree of June 2, 1904); also the following farinaceous foods (Decree of July 9, 1904): wheat spelter and meslin (grain and flour), oats, barley, rye, maize, buckwheat (and grain and meal of the same), malt (germinated barley), ship's biscuits and bread, groats semolina grits (coarse meal), grains pearled or cleaned, millet, husked and cleaned, semolina and Italian pastes, sago, salep, exotic feculæ and their derivatives.

CONSUMPTION TAXES.

Goods.		Rates of duties. Frs. C.
Sugar, raw	100 kilogs.	6 00
" refined, other than candy	"	10 00
Sugar, refined candy	100 kilogs.	25 00
Butter fresh, salted or melted	"	10 00
Dynamite and explosives of all kinds other than gun powder	Per kilo. net	1 00
ALCOHOL.		
*Alcohol, pure, contained in brandies and spirits, in casks, brandies and spirits in bottles, absinth, liqueurs and fruits in brandy	hectolitre	125 00
*Alcohol, pure, contained in alcoholic liquids, proceeding from the fermentation of figs, carob beans, dates, grain, and of all sacchariferous or like substances, other than fresh grapes, apples, pears and honey	hectolitre	125 00
*Alcohol pure, contained in composed wines, and also in wines whose fermentation has been stopped by means of alcohol	hectolitre	125 00
*Alcohol pure, contained in vermouths and liqueur or artificial wines: half the duty on the alcohol contained in vermouths, liqueur or artificial wines, up to 15 degrees in strength and the full duty when above 15 degrees, with a minimum rate of 16 degrees for vermouths, and 15 degrees for liqueur or artificial wines	hectolitre	125 00
*Alcohol, pure, exceeding 15°.9, contained in wine	"	125 00
*Alcohol, pure, exceeding 10 degrees, contained in cider, perry, mead and beer	hectolitre	125 00
*Alcohol, pure, contained in distilled alcoholic waters, alcoholic perfumery and all other products with an admixture of alcohol	hectolitre	125 00
*Alcohol, pure, contained in denatured alcohols intended for heating, illuminating or producing power and in denatured alcohols contained in varnish	hectolitre	2 00

EXTRACT FROM DECREE DATED JUNE 2, 1904, ABOLISHING THE IMPORT DUTY ON FRESH VEGETABLES AND ESTABLISHING VARIOUS SUBSTITUTING TAXES.

("*Journal Officiel Tunisien*" of June 4, 1904.)

ART. 3.—The internal consumption duties, import duties, sale, auction and stand dues established by the laws in force, shall in future be payable on the under-described goods imported into Tunis in like manner as cognate merchandise of Tunisian origin: Dried fruits (almonds, figs, hazel-nuts, walnuts, pistachio nuts, raisins, dried or crushed pimentos and capsicum, jew's mallow, poppies or khach-khach, zgougou, nourrkha, aafs or gallnuts):

Raw wool (washed or unwashed);

Common earthenware (glazed or not);

Building stone (granite, freestone, slabs and flags of stone, natural or artificial rubble, paving stones, millstones, "Sicilian" stones and other stones suitable for building.

ART. 4.—Subject to the monopoly provided for in Art. 92 of Decree dated October 3, 1884, dynamite and all explosives except gunpowder may be manufactured in private establishments previously authorised and subjected to the permanent supervision of the officials under conditions to be determined by orders of the finance director.

Manufactured products are liable to a consumption tax at the rate of one franc per kilogramme, payable on completion of the manufacture.

The same duty is leviable on explosive substances imported into the regency whencesoever coming. It is collected by the customs service, on the importer's declaration in printing and prior to their removal from the place appointed for landing or discharging.

By Decree dated September 26, 1904, iron or sheet metal casks containing sulphide of carbon, petroleum, benzine, tar or other products that may be specified in subsequent orders of the director of finance, as also bottles containing beer of French origin, may be granted suspension of duty subject to an undertaking being given to reexport within 6 months which failing, to pay the import duties chargeable thereon.

DECREE DATED JANUARY 28, 1898, RELATIVE TO THE FREE-ENTRY OF GOODS THEREIN SPECIFIED.

("*Journal Officiel Tunisien*" No. 18, of March 5 1898.)

ART. 1.—The under-mentioned goods shall be admitted free of duty:

(1) Passengers' and travellers' luggage, when showing visible trace of usage and in quantities proportionate to the social status of the owners;

(2) Articles of all kinds (such as furniture, including carpets and tapestry of any description; wearing apparel and linen; bed, table and kitchen linen; glassware, china, including porcelain articles; private library books; pianos and other musical instruments, plate, household utensils &c. with the exception of household provisions, suspended carriages, horses and harness) composing the effects and chattels of persons coming to settle in Tunis;

(3) Under like conditions: All tools, implements and instruments for trades and professions, agricultural plant (rack wagons, wagons, carts, wooden tool-handles, yokes, harness, farming implements, harrows, ploughs, reaping, mowing and other machines used in agriculture) and industrial plant (excepting machines properly so-called);

(4) Tools in use by workmen coming to exercise their trade in the Regency;

(5) Wedding trousseaus (made-up linen and clothing) of persons coming to reside in Tunis and outfits of foreign students sent to Tunis; even in case of new articles, provided the same appear to be in keeping with the position of the importers;

(6) Objects destined to museums &c.;

(7) Samples of foreign goods not having a market value.

* Decree of July 29, 1905. (*Journal Officiel Tunisien*, August 5, 1905.

MADAGASCAR

DECREE RELATIVE TO THE REGIME APPLICABLE TO FOREIGN GOODS IMPORTED INTO MADAGASCAR.

ARTICLE 1.—The exceptions to the General Customs Tariff, in respect of foreign products imported into Madagascar, are established in conformity with the Schedule annexed to the present decree.

ART. 2.—The duties set forth in such Schedule shall form the sole taxation, in substitution of the rates of the General Tariff and of the Minimum Tariff.

ART. 3.—The surtaxes for warehousing established by Art. 2 of the law of January 11, 1892, and Schedules C and D annexed to the aforesaid law, shall not be levied in Madagascar.

ART. 4.—The Minister of Colonies is entrusted with the execution of the present decree, which shall be inserted in the *Journal Officiel* of the French Republic and in the *Bulletin des Lois* and *Bulletin Officiel* of the Ministry of Colonies

SCHEDULE ESTABLISHING THE EXCEPTIONS TO THE GENERAL CUSTOMS TARIFF AS TO FOREIGN PRODUCTS IMPORTED INTO MADAGASCAR.

	Duties. Fr.	Cent.
*Animals living :—		
Cattle for breeding purposes	free.	
Stallions and geldings of five years of age and above..Each	20	0
Mares over five years of age ,,	20	0
Colts ,,	10	0
Mules ,,	5	0
Asses	free.	
Milk, condensed, unsweetened .....100 kil.	5	00
Milk, condensed, with addition of sugar ,,	34	80
Fish, dried, salted or smoked, other than cod, stockfish, herrings, mackerel, sardines and anchovies.....50 % of the duties of the minimum tariff		
Seeds for sowing	free.	
Pepper and pimento .....100 kil.	104	00
Tea ,,	104	00
Tobacco in the leaf or stems ,,	50	00
Timber, common, rough, squared or sawn	free.	
,, ,, splints .....100 kil.	1	50
,, ,, staves ,,	0	75
Sulphur, pulverised ,,	2	25
Petroleum and other mineral oils for lighting ,,	3	00
Cordage if diameter exceeds 10 millimetres :		
Unbleached ,,	20	00
Bleached or dyed ,,	26	00
Tissues of cotton, pure, plain, twilled and drills :		
Unbleached, containing in warp and woof (1), in a square of 5 millimetres, such tissues weighing:		
13 kilogrammes and more per 100 square metres : 35 threads or less .....100 kil.	77	00
13 kilogrammes and more per 100 square metres : 36 threads and more .....100 kil.	118	00
11 kilogrammes inclusive to 13 kilogr. exclusive: 35 threads or less.....100 kil.	87	00
11 kilogrammes inclusive to 13 kilogr. exclusive : 36 threads and more .....100 kil.	131	00
9 kilogrammes inclusive to 11 kilogr. exclusive : 35 threads or less.....100 kil.	111	00
9 kilogrammes inclusive to 11 kilogr. exclusive : 36 threads and more .....100 kil.	172	00
7 kilogrammes inclusive to 9 kilogr. exclusive : 35 threads or less .....100 kil.	131	00
7 kilogrammes inclusive to 9 kilogr. exclusive : 36 threads and more .....100 kil.	230	00
5 kilogrammes inclusive to 7 kilogr. exclusive : 35 threads or less.....100 kil.	139	00
5 kilogrammes inclusive to 7 kilogr. exclusive : 36 threads and more .....100 kil.	300	00
3 kilogrammes inclusive to 5 kilogr. exclusive : 35 threads or less .....100 kil.	287	00
3 kilogrammes inclusive to 5 kilogr. exclusive : 36 threads and more .....100 kil.	550	00
Less than 3 kilogrammes per 100 square metres... ,,	620	00
Bleached, dyed, and printed :		
(Same duty as unbleached tissues, with an additional surtax for bleaching, dyeing and printing respectively, as appears in the minimum Metropolitan tariff).		
Sacks of jute, new and old	free.	
Furniture of bent wood, varnished.....100 kil.	18	00
,, ,, unvarnished ,,	12	00
Seats, neither carved, inlaid, ornamented with copper, gilt nor lacquered, of common wood .....100 kil.	9	00
Other than massive seats of common wood ,,	5	00
Casks, wooden, empty ,,	2	00
Building timber, shaped, of hard wood ,,	2	50
,, ,, of soft wood ,,	2	00
Timber, planed, grooved, tongued, planks, strips and veneered :		
Of oak or other hard wood.....100 kil.	5	00
Ditto of fir or other soft wood .....100 kil.	3	50
Doors, windows, wainscoting and other carpenters' work, fitted together or not, of hard wood.....100 kil.	20	00
Ditto of soft wood .....100 kil.	12	50
Accordions .....each	1	00
Carts for trade and agricultural purposes :		
Hung on springs .....100 kil.	6	00†
Not hung on springs ,,	3	00§
Trolleys ,,	5	00
Matches	free.	
Complete machines, whether fitted together or not, for the extraction of gold (excepting motors) .....100 kil. net	8	00

DECREE DATED JAN. 9, 1914, REGARDING THE CONSUMPTION DUTIES TO BE COLLECTED IN MADAGASCAR AND ITS DEPENDENCIES.

(*Journal Officiel* of January 24, 1914.)

ART. 1.—The products, of whatever origin or from whencesoever proceeding, enumerated in the hereunto annexed Schedule, consumed in the Colony of Madaga-car and its Dependencies, whether imported, harvested or manufactured, shall be subject to consumption duties at the rates stipulated in the said schedule for a period of five years.

ART. 2.—These duties are collected in addition to the Customs duties leviable on such products on their importation into the Colony.

ART. 3.—The liquidation of these duties shall be effected by the Customs, according to the form prescribed by the regulations relative to Customs formalities on importation.

ART. 9.—The following articles are exempt from all duties :

1. Articles of used clothing contained in the luggage of travellers, even when not accompanying the traveller.

2. Provisions, materials, and articles introduced by and belonging to the State.

* The importation of horses, mules, asses, cattle, sheep, goats and swine is permitted at the following ports only, viz. :—

Diego-Suarez, Vohemar, Tamatave, Fort-Dauphin, Tulear, Alajunga, Analalara and Nossi-Bé, and subject to the regulations laid down by the Governor-General (*Journal Officiel de Madagascar*, 21st Feb. 1903).

(1) Fractions are ignored in counting the threads of the warp and woof.

† General tariff 18 00 § General tariff 9 00.

SCHEDULE OF CONSUMPTION DUTIES LEVIABLE IN MADAGASCAR AND ITS DEPENDENCIES, ANNEXED TO DECREE DATED JAN. 9, 1914.

Dutiable Goods.	Duties. Fr.	Cent.
Salted meat : pork, beef, &c .....kilo. net	0	05
Pork butchers' produce (*charcuterie fabriquée*) ,,	0	10
Preserved meat in tins ,,	0	10
Preserves of game, in tins, jars or pastry ,,	0	25
Pâtés de foie gras, in tins, jars or pastry ,,	0	25
Extracts of meat, in cakes or otherwise ,,	0	10
Cod and the like (stockfish, klipfish, &c.) ,,	0	05
Herring, anchovies, sardines, mackerel, tunny fish, in whatever way prepared .....kilo. net	0	10
All fish not mentioned above, preserved in the natural state, marinated, smoked or otherwise prepared (*) .....kilo. net	0	10
Oysters, marinated, lobsters or crayfish preserved in the natural state, or prepared .....kilo. net	0	20
Manufactured tobacco :		
Cigars and cigarettes ,,	10	00
Other ,,	5	00
Edible oils (1) ,,	0	15
Opium ,,	200	00
Vegetables, salted or pickled, preserved or dried, cabbage for sauerkraut, &c. .....kilo. net	0	10
Truffles, fresh, dried, or marinated ,,	0	25
Table wines, of 14° strength or less :		
In casks .....hectolitre	5	00
In bottles (2) ..... bottle	0	05
In bottles (2) ..... half bottle	0	025
Table wines of greater strength than 14°, and sweet wines :		
In casks .....hectolitre	15	00
In bottles (2) ..... bottle	0	15
In bottles (2) ..... half bottle	0	075
Champagne and sparkling wines ..... bottle	0	50
Champagne and sparkling wines ..... half bottle	0	25
Cider and perry (2) ..... bottle	0	10
Cider and perry (2) ..... half bottle	0	05
Beer in casks .....hectolitre	5	00
In bottles (2) ..... bottle	0	10
In bottles (2) ..... half bottle	0	05
Betsabetsa (3) .....hectolitre	5	00
Alcohol (4) contained:		
In spirits and brandy of all kinds, in casks or bottles ; in preserves of fruit .....hectolitre of pure alcohol	250	00
In composition wine, watered wine of dry grapes, muted wines, *vins vinés*, wine from dregs ....hectolitre of pure alcohol	250	00
In alcoholic distilled waters and alcoholic perfumeries hectolitre of pure alcohol	250	00
Absinthe and the like (‡) .....hectolitre	300	00
Bitters, aperitive beverages other than with a wine basis..... hectolitre	300	00
Liqueurs in casks ,,	125	00
In bottles (†) .....bottle	1	25
Essences, extracts, alcoholates for the manufacture of liqueurs, or any alcoholic beverages .....kilo. net	1,000	00
Petroleum, schist and other mineral oils for lighting purposes, crude or refined, lysol, carbide of calcium, and essence .... kilo. net	0	10
Sea salt, brine and rock salt, crude or refined ,,	0	02
Tissues (5) :		
Of cotton (6) ,,	0	25
Of wool (7) ,,	0	50
Of silk (8) ,,	1	60
Of jute (9) ,,	0	15
Rubbered, elastic (10) ,,	0	60

(*) Except dry or salted fish.

(1) Vegetable oils, destined to be transformed or for industrial use, are exempted from consumption tax.

(2) Recipients with a cubical content of over 50 centilitres and not more than 1 litre are regarded as bottles. If they contain less than 50 centilitres they are regarded as half-bottles ; if more than 1 litre, duty is levied on the actual quantity.

(3) Recipients containing less than 1 litre are reckoned as containing 1 litre. In the case of recipients containing more than 1 litre, duty is levied on the actual quantity.

(4) Denatured alcohol is exempt from all consumption duty.

(‡) The minimum alcoholic strength on which duty is levied is 30 degrees.

(†) In the case of recipients containing 50 centilitres or less, or more than 1 litre, duty is levied on the actual quantity.

(5) (*a*) Mixed tissues or made-up articles of mixed tissues pay the rate applicable to the most highly taxed component material.

(*b*) Medicated tissues are exempt from consumption duty.

(*c*) Sacks of jute or hemp "destined to be re-exported" are exempt from consumption duty.

(6) This rate is applicable to unbleached tissues. It is increased by two-fifths for white tissues, by four-fifths for all others (dyed, printed, figured, &c.). Made-up articles pay for each class of tissues double the corresponding rate. Covers simply hemmed or bordered are dutiable as tissues not made up.

(7) This rate is increased by one-third in the case of made-up tissues. Covers simply hemmed or bordered are dutiable as tissues not made up.

(8) This rate is increased by a quarter in the case of made-up tissues. In addition the rates thus obtained are increased by half in the case of made-up tissues and articles of clothing of gauze, crêpe, tulle and foulard, of pure or mixed silks.

Made-up articles of clothing pay such of these rates as are applicable, whatever be the nature of the linings, &c.

(9) This rate is applicable to unbleached tissues. is increased by two-thirds in the case of bleached tissues, and by four-fifths in the case of all other tissues. These rates are doubled for made up articles. Sacks of jute are dutiable as tissues not made up.

(10) This rate is increased by one-quarter in the case of made-up articles.

Dutiable Goods.		Duties. Fr.	Cent.
Of linen, hemp, ramie, and, in general, all other tissues not mentioned above (1)	kilo. net	0	30
Playing cards	set	0	50
Gunpowder	kilo.	2	00
Fireworks (*Artifices pour divertissement*)	,,	1	00
Chemical matches of wood or other material:			
45 millimetres long or more (2)	,,	3	00
Less than 45 millimetres long (2)	,,	4	50
Prepared spices, mustard, sauces, &c.	,,	0	10

(1) This rate is applicable to unbleached tissues. It is increased by one-sixth in the case of bleached tissues, and by one-third in the case of all others (dyed, printed, &c.). Made-up articles pay the rate corresponding to the category of the tissue, increased by a quarter. Sacks of hemp pay the same rate as sacks of jute.

(2) For matches in boxes the tax is levied on the total weight minus 120 grammes per kilo.

Dutiable Goods.		Duties. Fr.	Cent.
Candles of all kinds, of paraffin, &c. (not including tallow candles)	kilo.	0	20
Perfumed soap and non-alcoholic perfumery	,,	0	50
Raw and refined sugar	100 kilos. net of refined sugar	25	00
Sugar candy	100 kilos. actual net weight	26	75
Chocolate, syrup, bonbons, sweet biscuits, preserves, fruit candied in sugar	100 kilos. net	10	00

TARIFF OF EXPORT DUTIES.

DECREE OF DECEMBER 28, 1909.

The duty of francs 2·50 per head applicable to neat cattle will only be levied up to Dec. 31, 1914, the exportation of cows and heifers remaining prohibited, subject to the following restriction: every exporter of oxen may export at the same time a number of cows and heifers equal to one-tenth of the number of exported oxen; this option cannot be carried over from one cargo to another.

FRENCH SOMALI COAST

AMENDED SCHEDULE OF CONSUMPTION DUTIES.

(*Official communication* of March 25th, 1914.)

No Customs duties whatever are levied in the French Somali Coast, the Colony having been excluded from the so-called "assimilated Colonies." The arrangement concerning Abyssinia signed in London on the 18th Dec. 1906, between France, Great Britain and Italy, prohibits, moreover, the imposition of fiscal transit dues in the Colony.

Goods, wares and merchandise of any origin and nationality may, therefore, be imported into the French Somali Coast free of all Customs duty.

Consumption duties, as per appended Tariff, have been instituted by various Decrees of the Governor, sanctioned by the French Minister of Colonies.

Goods.		Duties. Fr.	c.
1. Alcohol and alcoholic liquors	hectol. & deg.	2	00
2. Beverages:			
Wines, in casks	hectol.	8	00
,, sparkling and similar	,,	50	00
,, liqueur wines, including cinchona wine	,,	20	00
,, in bottles, except sparkling	,,	20	00
,, in demijohns, carboys &c.	,,	8	00
Vermouth	,,	25	00
Beer and cider	,,	7	00
Absinth, aniseed or badian alcoholates	litre	20	00
Concentrated essences or extracts of absinth, aniseed, badian, jasmin, raspail, kernel, rum, cognac, and generally all concentrated essences or extracts used in the manufacture of spirits	litre	40	00
3. Miscellaneous products:			
Dates	100 kil.	2	00
Durra	,,	1	50
Dynamite, Favier's explosives, and the like	kilog.	0	50
Essences and chemical products derived from coal tar, benzine, lusol &c.	100 kil.	5	00
Flour	,,	2	00
Grain (barley, wheat, maize and other)	,,	1	00
Oil seeds	,,	1	00
Hashish and hashish pastes	kilog.	2	50
Oils, edible	100 kil.	10	00
,, non-edible	,,	3	00
,, mineral, crude and refined	,,	5	00
Kathe	,,	100	00
Pulse	,,	1	00
Petroleum	,,	5	00
Rice	,,	2	50
Bran	,,	1	00
Sugar, crystallized	,,	4	00
,, refined	,,	10	00
Tobacco, manufactured	,,	100	00
,, in the leaf	,,	50	00

Goods imported into the Colony are also liable to wharfage and statistical dues; alcoholic liquors, arms and ammunition crossing French Somali Coast in transit have also to pay a tax for control and supervision.

OBOCK

(Including the Sultanate of Tajurah and the Danakil countries.)

NO IMPORT OR EXPORT DUTIES AND NO SHIPPING DUES ARE LEVIED IN OBOCK.

By Decree of the President of the French Republic dated October 15, 1894, the dispositions of Articles 8 and following of the General Act of the Brussels Conference are applied to Obock. The importation, sale, transportation and detention of any kind of fire-arms, powder, bullets cartridges and side-arms, European or assimilated thereto, is therefore prohibited in the Colony of Obock or the Protectorates attached to said Colony, except and under the special conditions from time to time prescribed.

COMORO ISLANDS

DECREE ENACTING THE APPLICATION OF THE METROPOLITAN CUSTOMS TARIFF IN THE COMORO ISLANDS.

The exceptions to the General Customs tariff, in so far as they relate to foreign products imported into the Comoro Islands (French-Comoro, Aujouan, Mohely), are fixed conformably to the schedule annexed to the present decree. The duties indicated in the said schedule constitute a special tariff classification and substitute the duties in the General and Minimum tariffs. The surtaxes for warehousing established by Art. 2 of the law of January 11, 1892, and schedules *C* and *D* annexed to the said law shall not be levied in the Comoro Islands.

SCHEDULE ANNEXED TO THE DECREE OF MAY 23, 1896, ENACTING THE APPLICATION OF THE METROPOLITAN CUSTOMS TARIFF IN THE COMORO ISLANDS.

Live animals: Animals for alimentary purposes and animals of draught or burden	free.
Fisheries:	
Fish, dried and salted, other than cod, stockfish, herrings, mackerel, sardines, and anchovies	do.
Farinaceous food: Wheat, grain, flour, lentils, Cape peas; rice, husked or not	do.
Fruits and seeds: Cocoa-nuts, bananas &c.	free.
Fruits, table, fresh	do.
Vegetable oils and juices: Cocoa-nut oil	do.
Opium, Arab hemp, *gandia*, and analogous products prohibited	
Woods: Building wood, other than planks	free.
Various products and waste substances:	
Vegetables, fresh, other than onions and garlic	free.
Bran of any kind of grain	do.
Marbles, stones, earths &c.:	
Petroleum	*ad val.* 5 %
Chemical products: Sea salt	free.
Tissues: Sacks of "*racoa*" and of gunny	do.
Various articles:	
Manures and chemical products serving for fertilizers	do.

CONSUMPTION TAXES

actually levied on imports. (See note at commencement of tariffs.)

		Fr.	C.
Alcohol and alcoholic liqueurs	hectol.	140	00
Liqueur wines (including quinine wine)	,,	15	00
Wines, in casks	,,	5	00
Wines, sparkling &c. (each bottle considered as containing one litre)	bottle	0	25
Wines, other than sparkling and liqueurs	,,	0	10
Vermouth (each bottle considered as containing one litre)	hectol.	25	00
Beer and cider	,,	5	00
Dates	100 kil.	2	00
Dourah	,,	1	00
Flour	,,	2	00
Grain (barley, wheat and maize)	,,	1	00
Kate	,,	50	00
Oil	,,	5	00
Petroleum	,,	2	30
Rice	,,	2	00
Tobacco, manufactured	,,	25	00
,, leaf	,,	15	00

MAYOTTE

The exceptions to the General Customs Tariff, in so far as relate to foreign products imported into Mayotte, are fixed conformably to the schedule annexed to the present decree.

The duties indicated in the said schedule constitute a special tariff classification and substitute the duties in the general and minimum tariffs.

The surtaxes for warehousing established by Art. 2 of the law of Jan. 11, 1892, and schedules C and D annexed to the said law, shall not be levied in the colony of Mayotte.

PROHIBITION.

Opium, Arab hemp, *gandea* and analogous products.

		Fr.	C.
Pepper, foreign	One-half the duty of the Metropolitan Tariff		
Coffee	,, ,, ,, ,,		
Tobacco, in the leaf	100 kilogs.	50	00
Tobacco, smoking, chewing and snuff	100 kilogs.	150	00
Cigars and cigarettes	,,	250	00
Matches, chemical, of wood	,,	12	00
,, other	,,	20	00
Petroleum	*ad val.* 5 %		

SCHEDULE OF EXCEPTIONS.

Animals for alimentary purposes, and animals of draught or burden; fish, dried and salted, other than cod, stockfish, herrings, mackerel, sardines and anchovies; wheat, grain, flours, lentils, Cape peas; rice, husked or not; cocoanuts, bananas &c.; fruits, table, fresh; cocoanut oil; building wood other than planks; vegetables, fresh, other than onions and garlic; bran of any kind of grain; sea salt; sacks of *racoa* and of gunny, manures and chemical products serving for fertilizers..Free

REUNION ISLAND

SCHEDULE OF EXCEPTIONS TO THE GENERAL CUSTOMS TARIFF OF THE MOTHER-COUNTRY, IN RESPECT OF FOREIGN PRODUCTS IMPORTED INTO REUNION ISLAND, AS ESTABLISHED BY DECREE DATED MARCH 23, 1903. ("*Journal Officiel*" of March 29, 1903.)

FIRST ARTICLE.—The Schedule of exceptions to the General Customs Tariff of the Mother country, in respect of foreign products imported into Reunion Island, as established by Decree dated November 26, 1892, is superseded by the following:

No. of the General Tariff.	Goods.	Duties. Frs. C.
	I.—Live animals:	
	1. Horses ..... head	30 00
	2. Mules ..... ,,	5 00
	3. Asses ..... ,,	1 00
	II.—Animal products:	
	17. Meat, salted, other than pork .....100 kilogs. gross	10 00
	Pork, hams, bacon, &c ..... ,,	25 00
	III.—Fisheries:	
	46. Fish, dried, salted or smoked, including codfish, but not including stockfish, herrings, mackerel, sardines and anchovies ..... 100 kilogs. gross	10 00
	VI.—Farinaceous food:	
	68. Wheat: In the grain.....	free
	Flour .....100 kilogs. gross	5 50
	79. Rice, whole, in flour or in groats .... ,,	1 00
	80. Grains ..... ,,	3 00
	VII.—Fruits and seeds:	
	84. Table fruits, fresh	free
	VIII.—Colonial produce:	
	109. Tobacco in the leaf or in stalks:	
	Imported by manufacturers .....100 kilogs. net	250 00
	Imported by private persons	prohibited
	Tobacco, manufactured:	
	Cigars: Imported by manufacturers.....thousand	20 00
	Imported by private persons (*a*)..... ,,	40 00
	Other:	
	Imported by manufacturers .....100 kilogs. net	400 00
	Imported by private persons (*a*).... ,,	800 00
	IX.—Vegetable oils and juices:	
	110. Fixed oils pure:	
	Pure: cocoanut and castor.....100 kilogs.	1 00
	XI.—Woods:	
	128. Woods, common:	
	Round, in the rough, not squared, with or without bark, of any length .....cubic metre	2 50
	Squared or sawn, of various kinds ..... ,,	2 50
	Beams of 0m.08 in thickness, of 0m.24 in breadth, and proportional duty in addition....100 lineal metres	6 00
	XIV.—Various products and waste substances:	
	158. Vegetables, fresh	free
	166. Oilcake	,,
	170. Plants and shrubs for conservatories and nurseries	,,
	XVI.—197. Petroleum and schist oils, and other mineral oils, fit for illuminating purposes ..... 100 kilogs gross	14 00
	XVIII.—Chemical products:	
	252. Salts, ammoniacal and sulphate of ammonia crude	free
	265. Chloride of lime.....	,,
	270. Nitrates of potash for conversion ("*de transformation*")	,,
	273. Sulphate of copper	,,
	XXV.—Tissues:	
	398. Sacks of jute.....	,,
	XXVIII.—Manufactures of metal:	
	526C. Steam boilers of iron or steel plate, tubular and semi-tubular .....100 kilogs.	14 00
	526D. Steam boilers, multi-tubular and parts of these boilers 100 kilogs.	18 00
	532 to 535C. Detached pieces of machines, in the rough or wrought, of any weight, of cast-iron, iron, steel, copper or bronze .....100 kilogs.	6 00
	XXXI.—Wooden wares:	
	595. Casks, empty, serviceable, fitted together or not, hooped with wood or metal	free
	XXXIV.—648. Matches, chemical, of wood, and other box of 70 matches and less	0 04
	Wood prepared for matches.....100 kilogs. gross	10 00

CONSUMPTION DUTIES LEVIABLE AT THE CUSTOMS FOR A PERIOD OF THREE YEARS FROM JANUARY 1, 1911.

(*Bulletin officiel du Ministère des Colonies*, No. 12, of 1910.)

No. of the Customs Tariff.	Goods.	Duties. Frs. C.
4, 5, 6	Neat cattle over 100 kilos. gross weight ..... head	5 00
7	,, under 100 kilos. ,, ... ,,	2 50
8	Calves under 50 kilos, ,, ... ,,	1 00
19	Meat preserves in tins ..... 100 kil. net	5 00
19bis	Game preserves ..... ,,	7 00
19ter	Pâtés de foie gras, in boxes, terrines or paste 100 kil. net	7 00
31	Margarine, oleo-margarine, alimentary fats, "*mantèque*" and other like substances.... 100 kil. gross	10 00
37	Salted butter in tins or flasks ..... ,,	3 00
46	Fish, dried, salted or smoked, of all kinds 100 kil. gross	2 50
47	Fish preserved in natural state, marinated or otherwise prepared ..... 100 kil. net	4 00
68	Wheat flour ..... 100 kil. gross	2 00
76bis	Millet ..... ,,	5 00
79	Rice..... ,,	1 20
80	Gram (only) ..... ,,	1 00
85	Dried or drained fruits of all kinds.... ,,	4 00
99	Pepper..... ,,	20 00
109	Manufactured tobacco of all kinds (including cigars and cigarettes).....kilog.	3 00

(*a*) The quantity of tobacco allowed to be imported for private persons is limited to 10 kilogs. net in the case of cigars, and 5 kilogs. net in the case of tobacco otherwise manufactured.

No. of the General Tariff.	Goods.	Duties. Frs. C.
110	Olive, cotton, and other alimentary oils, except castor and earthnut oils ..... 100 kil. gross	8 00
171	Common wines:	
	In casks or demijohns..... hectol.	2 00
	In bottles (1) ..... bottle	0 05
	In half-bottles (1) .....half-bottle	0 03
171	Sparkling wines:	
	In bottles (1) ..... bottle	0 30
	In half-bottles (1) .....half-bottle	0 15
171	Vermouth and other liqueur wines testing over 14 degrees (Port, Madeira, Malaga, Sherry, Gu'gnolet etc.):	
	In casks or demijohns ..... hectol.	18 00
	In bottles (1) ..... bottle	0 20
	In half-bottles (1)..... half-bottle	0 10
172ter	Beer or porter:	
	In bottles (1) ..... bottle	0 05
	In half-bottles (1).....half-bottle	0 03
	In casks and demijohns ..... hectol.	5 00
174	Distilled beverages:	
	Brandy and other spirits .. hectol. of pure alcohol	300 00
174bis	Liqueurs in casks .....hectol. of liqueur	30 00
	,, in bottles (1) .. .. bottle	0 20
	,, in half-bottles (1) ..... half-bottle	0 15
181	Bricks and tiles of all kinds..... 1,000	3 00
184bis	Hydraulic lime .....100 kil. net	0 20
185	Quick or slow hardening cement ..... ,,	0 20
190	Coal ..... ,,	0 10
197	Petroleum and other mineral oils for illuminating 100 kil. gross	1 00
251	Sea, marsh or rock salt ..... ,,	3 00
280	Chemical products derived from coal tar 100 kil. net	20 00
234, 282	,, other than those specified above *ad val.*	2 %
303	Ochres, ground or otherwise prepared, for painting 100 kil. gross	2 00
308	Colours ground in oil or unenumerated.. ,,	2 00
309	,, in paste, prepared, with water.. ,,	2 00
311	Perfumery: soaps, transparent or not, alcoholic or non-alcoholic perfumery ..... 100 kil. net	30 00
312	Soap other than soap specified under perfumery 100 kil. gross	5 00
318	Starch ..... 100 kil. net	10 00
321	Candles of all kinds ..... 100 kil. gross	10 00
351	Window glass of all sizes and kinds .. ,,	3 00
382, 403bis	Tissues of linen, hemp, ramie, or jute, except sacks, whether empty or full ..... *ad val.*	2 %
404, 437	Tissues of cotton, of all kinds ..... ,,	2 %
438, 458	,, of wool, alpaca or animal hair of all kinds *ad val.*	2 %
459	,, of pure silk or floss silk..... ,,	3 %
459bis	Embroideries and ready made clothing, of any tissues *ad val.*	Duty on the tissue according to kind without surtax.
461	Paper or cards, fancy or not ..... 100 kil. gross	3 00
461	Cigarette paper ..... kilog. net	15 00
461bis	Wall paper .....100 kil. gross	2 00
474	Playing cards ..... pack	0 10
648	Chemical matches, in boxes containing 70 matches or less (2) ..... gross of 144 boxes	8 00

STATISTICAL DUTY (*Journal Officiel* of January 10, 1904).

ART. 1.—There shall be levied for the benefit of the local budget, a statistical duty on goods and articles of all kinds, whether imported or exported, whatever be their origin or destination. Save the exceptions provided for in Article 2, this duty has been fixed as follows:

15 centimes per package on goods in casks, cases, sacks or other packages.

15 centimes per head on animals, whether live or slaughtered, namely: Horses, oxen, mules, asses, goats, swine, dogs, sheep, and 15 centimes for every 5 turtles.

30 centimes per 1,000 kilogs. on goods in bulk or unpacked, and 30 centimes per cubic metre on wood.

The duty on goods in bulk or unpacked can not be divided, but the full rates are chargeable in the case of goods in less quantity than 1,000 kilogs. also for any fraction above 1,000 kilogs. and for any fraction of cubic mètre.

ART. 2.—The statistical duty shall be levied per set of packages at the rate of 15 centimes, or per 1,000 kilogs. at the rate of 30 centimes on the following goods:

Empty bottles and demijohns, howsoever packed, per 1,000 kilogs.
Tallow and other candles, in cases of at most 20 kilogs. per set of 5 packages.
Fat pitch and tar, per 1,000 kilogs.
Cocoa, per 1,000 kilogs.
Coffee, per 1,000 kilogs.
Empty cases in bound bales, per bale.
Cereals: Wheat, rye, barley, oats, etc., grain and flour, per 1,000 kilogs.
Cement and lime, per 1,000 kilogs.
Pulse, per 1,000 kilogs.
Machines and spare parts, packed, per 1,000 kilogs.
Maize (grain or flour), per 1,000 kilogs.
Molasses, per 1,000 kilogs.
Used furniture, per 1,000 kilogs.
Ochres, per 1,000 kilogs.
Plaster, per 1,000 kilogs.
Fish, salted or smoked, in basket cases or bundles weighing each 8 kilogs. gross at most, per set of 10 packages.
Italian pastes, in packages weighing each at most 6 kilogs. gross, per set of 10 packages.
Potatoes, per 1,000 kilogs.
Empty receptacles, per 1,000 kilogs.
Rice: Grain or flour, per 1,000 kilogs.
Tan bark, per 1,000 kilogs.

(1) Receptacles containing from ½ litre to 1 litre are deemed bottles, and those containing less than ½ litre, half-bottles.

(2) Boxes containing more than 70 matches are dutiable in proportion to the number of matches contained therein.

Fertilizers of all kinds, and chemical products for their manufacture, per 1,000 kilogs.
Feculæ and tapioca, per 1,000 kilogs.
Tin plate and sheet iron, per 1,000 kil.
Cheese in packages of at most 6 kilogs. per set of 10 packages.
Fruit dried or drained, candied, per set of 10 packages of at most 5 kilogs. each.
Gram, per 1,000 kilogs.
Coal, per 1,000 kilogs.
Empty sacks in bulk, merely bound together, per 1,000 kilogs.
Sacks in bundles, whether in bound bags or in common wrappers in the shape of bales proper, per 1,000 kilogs.
Soap, in cases of at most 25 kilogs. per set of 5 cases.
Salt (sea, rock), per 1,000 kilogs.
Bran, per 1,000 kilogs.
Tallow, in cases of 18 kilogs. at most, per set of 5 cases.
Tarred tallow, per 1,000 kilogs.
Sugar, per 1,000 kilogs.
Oilcake, per 1,000 kilogs.
Vinegar, in demijohns containing at most 12 litres, per 10 packages.
Wine, in demijohns, containing at most 20 litres, per set of 10 packages.
Wagons, per 1,000 kilogs.

ART. 3.—When for commercial convenience or preservation of the goods articles are put up in boxes, small cases or cardboard boxes placed in the same case or wrapper making up a complete package, the outside case is alone liable to the statistical duty, save when there shall be several consignees, in which case, duty is payable by each consignee and charged according to this tariff; this treatment shall also apply to casks and bags containing others. Packages merely bound round outside in any manner, and not enumerated in Art. 2, shall pay 15 centimes each.

ART. 4.—The following are solely exempted from the statistical duty:

Treasury funds.
Packages of luggage accompanying the travellers.
Articles of all kinds (other than goods proper) shipped on fishing boats and local schooners or landed from such ships.
Ships' stores and various articles shipped on French or foreign men-of-war, for the personal use of officers and sailors.
Surplus ships' provisions and provisions of the kind landed for the supply of the crew.
Wreckage.
Cargoes landed by reason of stress of weather or shipwreck and intended to be re-exported.
Ballast proper of no market value.
Postal parcels.
Returned goods.
Goods immediately re-exported or transhipped through the Customs office or in the port into which they were brought, shall only be liable to a single rate.
In the case of every exportation duty is payable at the time the goods come out of the bonded warehouses, except coal intended for the supply of ships.
As regards recovery of the statistical duty, goods placed in depôt are treated as goods in bond.

ART. 5.—The statistical duty is to be paid to the office which receives the detailed declaration whether on importation or exportation.

In respect to goods or packages undergoing transhipment for despatch outwards, the duty shall be liquidated as for imports and the permit noted accordingly, if the transhipment is effected through another office than the original one.

ART. 6.—The statistical duty shall be collected by the Treasury accountants on a liquidation statement of the customs service. It shall be leviable according to the contents of the declarations or upon the quantities found on examination, it being optional for the customs to accept or not to accept the declarations as correct.

All Customs laws and regulations in force in the Colony are applicable to the statistical duty in all matters concerning liquidation, collection and disputes.

FRENCH ESTABLISHMENTS IN INDIA

MONEY, WEIGHTS AND MEASURES.—The metrical system is in force in these colonies, but the monetary unit is only in rigour for official or authenticated documents. The real monetary unit is the *rupee*=16 *annas*=2*s.* (nominal value). The *anna*=12 *pies*.

IMPORT DUTIES LEVIED ON PRODUCTS OF WHATEVER ORIGIN.

PONDICHERY

Spirits of all kinds imported for account of the monopolists (the concession includes the right to import and to sell)	Free.
Do., for account of other persons	Prohibited.
Salt for account of the *régie*	Free.
Do., for account of other persons	Prohibited.
Tobacco and cigars, all kinds	Free.
Opium, *gouly*, *choroche*, ganja and *banguy* for the monopolists (the concession includes the right to import and to sell)	Free.*
Do., for other persons	Prohibited.

DECREE OF FEBRUARY 19, 1907, MODIFYING THE CUSTOMS TREATMENT OF SPIRITS IN PONDICHERY AND KARICAL.
("*Journal Officiel*" of February 28, 1907.)

ART. 1.—In the Establishments of Pondichery and Karical, alcohol, spirits, liqueurs, liqueur wines or their imitations, of European origin or form, manufactured in or imported into the Colony, shall, from and after Jan. 1, 1910, be charged with a consumption tax at the rate of 90 rupees per hectolitre of pure alcohol or 6 *fanons* per litre of pure alcohol.

ART. 2.—In the two same establishments wines and fermented beverages of European origin or form, manufactured in or imported into the Colony, shall also, from and after the promulgation of the present Decree, be liable to consumption duties at the following rates:

		Rupees.
Wines in casks	hectolitre	4
,, in bottles	,,	6
Cider and perry	,,	4
Beer in casks	,,	3
,, in bottles	,,	4

ART. 3.—Spirits, whether native or of native form, *i.e.* "Arrack-patte," so-called Colombo arrack, and arrack from Colombo, shall continue to be subject to the special treatment determined by Decree of July 19, 1902.

ART. 4.—Perfumed spirits, spirit varnishes, also medicines of an alcohol basis, chemical and other products obtained by means of denaturation of alcohol, are exempt from the consumption tax.

ART. 5.—The duties are collected at the time of landing or of the importation by land, in case of imported beverages, and at the time of leaving the factory as regards alcohol, liqueurs, liqueur wines and beverages of European form, manufactured in the Colony, but in the latter case, the tax must be paid prior to the removal of the goods.

ART. 6.—Alcohol, spirits, liqueurs, liqueur wines or their imitations, wines and fermented beverages, declared for transit, are not liable to the consumption tax, provided they have been duly proved to have gone out of the country.

ART. 7.—Alcohol, spirits, liqueurs, liqueur wines or their imitations, wines and fermented beverages (except red and white wines in casks and beer, cider and perry in casks), are admitted, under the conditions hereinafter specified, in public or private warehouses, up to their removal for consumption or exportation. When the goods are removed for consumption or export they must be declared. In the former case, the consumption duty is to be immediately paid; in the latter case, a permit is issued and the exportation is controlled by the officials of the Spirit Regie, jointly with the port authorities when exported by sea and with the Tax Collectors entrusted with the supervision of the stations when exported overland.

ART. 8.—Wine and beer in casks which are not admitted to the benefit of warehousing shall, at the time of importation, pay the taxes provided for in Art. 2 of the present Resolution; this tax shall be refunded in cases of duly proved re-exportation.

ART. 9.—The public warehouse means the place where the alcohol, spirits, liqueur wines and fermented beverages are deposited under the custody of the Regie, and private warehouses refers to the place where the goods are stored previously approved of by the Administration and in the occupation of the proprietor.

ART. 10.—In the former case referred to in the foregoing article, a warehouse due is chargeable on all beverages introduced into the public warehouse whatever be their subsequent destination

Such due is fixed as follows:
Twelve "*caches*" per cask and per month;
Three "*caches*" per case and per month.

After the goods have been 24 hours in the warehouse the warehouse due is payable; any fraction of a month is reckoned as a whole month in the liquidation which takes place monthly for all warehoused quantities; but if the goods are removed during the month the liquidation and collection of the warehoused goods are effected at the time of removal.

ART. 11.—Expenses of handling in the warehouse alcohol, spirits, liqueurs, liqueur wines or their imitations, wines and fermented beverages, shall be borne by the importer or manufacturer.

The consumption duties and warehouse dues are to be collected by the Accountant-storekeeper of public warehouses and by the heads of posts established either at railway stations or on the principal roads of both establishments.

ART. 12.—No person shall be allowed to warehouse, with suspension of duty, in premises occupied by him, alcohol, spirits, liqueurs, liqueur wines or their imitations, wines and fermented beverages, unless he has previously obtained a permit from the Tax Collectors, and furnished a solvent surety undertaking jointly and severally with himself to pay the duties leviable on all the beverages which the principal desires to store in private warehouses.

ART. 13.—No person shall be allowed to introduce or circulate in the establishments of Pondichery and Karical any alcohol, spirits, liqueurs, liqueur wines and their imitations, wines and fermented beverages, of European origin or form, unless he has previously obtained a permit from the Tax Collectors.

No person shall be allowed to distil or place under fermentation materials suitable for producing alcohol, unless he has obtained permission from the Administration.

. . . . . .

ART. 16.—If any materials suitable for distilling are placed under fermentation or if the alcohol or beverages enumerated in Art. 1 are manufactured or imported without being previously reported to the Tax Collector, a fine of from 1,000 to 2,000 francs will apply.

ART. 17.—Any contravention to the other provisions of the present Decree or any false declaration at the Tax office, will render the offenders liable to a fine of from 200 to 500 francs.

ART. 18.—Alcohol, spirits, liqueur wines or their imitations, wines and fermented beverages, fraudulently imported or manufactured or falsely declared, will be forfeited, as well as the articles specially used in the importation, manufacture or fermentation thereof.

ART. 19.—In the case of a second offence, the fines mentioned in Art. 17 and 18 of these Regulations shall be doubled.

. . . . . .

ART. 23.—So much of the Decree dated July 19, 1902, relating to European beverages as is inconsistent with the present Regulations is hereby repealed.

CONSUMPTION TAX ON PETROLEUM AND OTHER OILS.

("*Journal Officiel*" of October 5, 1912.)

By Decree of September 23, 1912, the resolution of the General Council of the French Establishments in India, dated December 18, 1911, relating to the consumption tax on petroleum and other oils, is approved except in so far as it requires fresh declarations from proprietors of warehouses and merchants who have already made the proper declarations prescribed by similar pre-existing provisions.

RESOLUTION.

ART. 1.—Petroleum, schist oil, gasoline, lusol, essences and other liquid carbides for use as illuminant or fuel, of any origin, whether imported into the country or extracted therein, consumed in the Establishments of Pondichery and Karical, are liable to a consumption tax of 2 *fanons* per can of 19 litres.

* The right to import is temporarily reserved to the Administration.

One litre over or under this limit contained in a can will be disregarded; any quantity cleared otherwise than in cans is dutiable at the rate of 2 *fanons* per 19 litres.

ART. 2.—No quantity of the aforesaid fuel may be imported into either of the above-named Establishments or extracted therein unless a declaration is first made. The quantities intended for direct consumption are liable to the payment of duty at the time of introduction or extraction.

ART. 3.—Exported quantities are free from duty. They are always to be accompanied by a debenture certificate, which shall only be cancelled after exportation has been proved.

KARICAL

Padamy, of foreign manufacture	Prohibited.
Spirits of all kinds imported for account of the monopolists (the concession includes the right to import and to sell)	Free.†
Do., for account of other persons	Prohibited.
Salt, for account of the *régie*	Free.
Do., for account of other persons	Prohibited.
Tobacco and cigars, all kinds	Free.
Opium, *gouly*, *choroche*, ganja and *banguy* for the monopolists (the concession includes the right to import and to sell)	Free.*
Opium, for other persons	Prohibited.

† For consumption tax on spirits, see Pondichery.
* The right to import is temporarily reserved to the Administration.

NOTE (1) to "Spirits of all kinds for account of the monopolists."—The duties are included in the annuity.

NOTE (2) "to Opium . . etc.," for the monopolists.—The duties are included in the annuity. For spirits, in cases when the adjudication has not reached the minimum established, the licences shall again be put in adjudication and the licensee shall pay, in addition, an import duty of 2 *fanons* per bottle of 75 centilitres.

MAHÉ

Spirits of all kinds imported for account of the monopolists	Free.
Do., for account of other persons	Prohibited.
Salt, for account of the *régie*	Free.
Do., for account of other persons	Prohibited.
Tobacco and cigars, all kinds	Free.
Opium, *gouly*, *choroche*, ganja, and *banguy* for the monopolists*‡	Free.
Do., for other persons	Prohibited.

* See note (2) at end of Karical.
‡ The right to import is temporarily reserved to the Administration.

YANAON

Spirits*, opium, *gouly*, *choroche*, ganja and *banguy*, for the monopolists*‡; Salt for account of the *régie*	Free.
Spirits, opium, *gouly*, *choroche*, ganja and *banguy*, for account for other persons	Prohibited.

* See note (1) at end of Karical.
‡ The right to import is temporarily reserved to the Administration.

CHANDERNAGAR

By Decree of February 5, 1912, the importation of native spirits into the French territory of Chandernagar is prohibited.

So long as alcoholic liquors continue to pay duty to the British administration before they can be introduced into the French territory of Chandernagar, the importation of spirits of European form is not liable to any duty or formality whatever.

From the time when free transit in British territory is accorded, liquors of European form will be dutiable as follows:

		Rupees.
Wines in casks	hectolitre	4
,, in bottles	,,	6
Cider and perry	,,	4
Beer in casks	hectolitre	3
,, in bottles	,,	4
Spirits of European form	hectolitre of pure alcohol	120

Salt, tobacco	Free.
Opium, *gouly*, *choroche*, ganja, and *banguy* for the monopolists*‡	Free.
Do., for other persons	Prohibited.

* The duties are included in the annuity.
‡ The right to import is temporarily reserved to the Administration.

FRENCH INDO-CHINA

(COCHIN-CHINA, GAMBOGE, ANNAN, TONKIN, LAOS, KOUANG-TCHÉOU-OUAN.)

DECREES MODIFYING THE CUSTOMS REGIME OF INDO-CHINA.*

(*Journal Officiel* of December 31, 1898, and subsequent Decrees, determining the exceptions to the General Tariff, in regard to foreign products imported into Indo-China).

SCHEDULE A.—IMPORT TARIFF.

Goods.		Duties. Frs. Cent.
I. All live animals enumerated under this head		Free
II. Milk, fresh		Free
Swallows' nests	Per 100 kilogs.	100 00
III. Fish, dried, salted or smoked, other than cod, stockfish, herrings, mackerel, sardines and anchovies	Per 100 kilogs.	10 00
Shrimps, dried, trepangs (sea cucumbers), shark fins and sea-weed	Per 100 kilogs.	10 00
IV. Vegetables, dried, of Chinese origin	,,	5 00
V. Potatoes		Free
VI. Vermicelli, Chinese	Per 100 kilogs.	10 00
VII. Table fruits, fresh, Chinese		Free
,, dried or drained, non-European	Per 100 kilogs.	5 00
Seeds for sowing		Free
Areca-nuts, fresh	Per 100 kilogs.	8 00
,, dried	,,	15 00
VIII. Sugar coming from countries which are parties to the Brussels Convention:		
Refined and similar	Per 100 kilogs. net	6 00
Other	,,	5 50
Black sugar, called Chinese "*adette*"	,,	8 00
Other sugar		Prohibited
Syrups, bon-bons, preserves with sugar, of Chinese origin	Per 100 kilogs.	Half the duty stipulated in the Mother Country tariff
Coffee	,,	Ditto.
Tea and residues of tea	,,	50 00
Cigars and cigarettes, of any origin	,,	250 00
Tobacco, prepared, of Chinese origin	Per 100 kilogs.	70 00
,, in the leaf, of Chinese origin	,,	50 00
,, manufactured, of other origin	,,	250 00
,, in the leaf, of any origin	,,	100 00
Tobacco stems for fertilizers		Free
Betel	Per 100 kilogs.	15 00
IX. Vegetable oils and juices: Opium, raw or prepared		Prohibited
X. Medicinal substances: Medicinal substances of Chinese origin	Per 100 kilogs.	30 00
Of extra-European origin	,,	60 00
† Leaves and flowers of Indian hemp		Prohibited
XI. Woods, oak, pine, teak		Free
All other wood		General or Min. Tariff as the case may be.
XII. Fibres, stems and fruits for manufacturing purposes:		
Bamboos	Per 100 kilogs.	6 00
Rattans, whole or split		Free
Hemp, combed		Free
XIV. Vegetables of all kinds, fresh, dried, preserved, salted or candied, of Chinese origin		Free
Garlic	Per 100 kilogs.	8 00
Vegetable products and wastes not specially mentioned, joss-stick powder	Per 100 kilogs.	15 00
XV. Perfumed wines, Chinese	Per hectol.	20 00
XVI. Building stones, wrought or not		Free
Mineral oils of all kinds	Per 100 kilogs.	4 00
XXI. Sauces, and other culinary preparations not mentioned, of Chinese origin	Per 100 kilogs.	10 00
Compound medicines not specified and not mentioned in an official pharmacopœia, and for the use of Asiatics:		
In bulk	Per 100 kilogs.	50 00
In boxes or bottles	,,	150 00
Joss-sticks, prepared	,,	15 00
† Indian hemp extract and all preparations derived from Indian hemp not intended for European apothecaries		Prohibited

* The importation, either direct or indirect, is prohibited for sanitary reasons, of articles from the ports of Bombay and Calcutta, excepting new raw materials, such as jute or cotton in bales compressed by hydraulic power and bound with iron bonds.—(*Journal Officiel de l'Indo-Chine Française*, of 15th May, 1902.)

† The above specified products imported on account of European apothecaries throughout the General Government, shall be conveyed to the consignees under seal and accompanied by a pass.

	Goods	Duties. Frs.	Cent.
XXII.	Pottery, common, of Chinese origin..Per 100 kilogs.	6	00
	Faïence, common, of Chinese origin ,,	10	00
	Porcelain, common, white or decorated with one color, ordinary patterns, extra thickness, "pâte," opaque or slightly transparent, of Chinese origin Per 100 kilogs.	10	00
XXIV.	Silk yarns for embroidering: Unbleached..... Per 100 kilogs.	200	00
	Dyed.. ,,	300	00
	Yarns of cotton, pure, single, unbleached, measuring to the kilogrammie:		
	31,000 metres or less .....Per 100 kilogs.	23	00
	More than 31,000 but not more than 41,000 metres.....Per 100 kilogs.	28	00
XXV.	Sacks of jute, new or old.	Free	
	Jute tissues, in the piece, for packing purposes.....	Free	
	Tissues of silk foulards, crapes, tulles, hosiery, ribbons, trimmings, lace of pure silk, floss silk and artificial silk, of Chinese origin....Per 100 kilogs.	200	00
	Embroidery, hand or machine, of all kinds, of Chinese origin .....Per 100 kilogs.	500	00
	Chinese clothing, of silk, not embroidered ..... Per 100 kilogs.	300	00
	Chinese clothing, of silk, embroidered ,,	800	00
XXVI.	Chinese paper and envelopes of all kinds, other than those with commercial or other advertisements or notices .....Per 100 kilogs.	20	00
	Paper destined for religious purposes ,,	20	00
	Fans, umbrellas, parasols, of paper, on bamboo or wood, panels of paper, of Chinese origin.....Per 100 kilogs.	15	00
	Albums for pictures or ordinary Chinese pictures.. Per 100 kilogs.	15	00
	Playing cards, Asiatic and other.... ,,	1000	00
XXVII.	Chinese shoes .....Per pair	0	125
	Trunks and pillows, Chinese, known as of Canton, of real or artificial leather .....Per 100 kilogs.	18	00
	Purses of Chinese leather, and other articles of leather of Chinese origin and manufacture ..... Per 100 kilogs.	18	00
XXVIII.	Silver coin ....Prohibited		
	Agricultural machines (motors not included), for cultivating rice, accessory machines for the preparation of rice	Free	
	Cutlery of Chinese origin.....Per 100 kilogs.	25	00
	Trays, boxes for betel, tobacco pipes of copper, and other metal articles of Chinese origin other than wares of gold, silver, nickel and other precious metals .....Per 100 kilogs.	25	00
	Hooks for mosquito-nets of Chinese manufacture.. Per 100 kilogs.	2	00
	Cans and tins of tin plate, having served for the transport of mineral oils	Free	
	Tin boxes and cases having served as receptacles for food-stuffs	Free	
XXIX	Gunpowder and loaded cartridges .....10% *ad val.*		
	Fireworks and crackers of Chinese origin .. ...Per 100 kilogs.	10	00
XXXI.	Chinese clogs ..... ,,	2	50
	Chop sticks, articles of bamboo and roots, sieves of bamboo and horsehair, trays, dinner mats, dominoes, combs, counting apparatus, tubs; trunks of ordinary wood, or of camphor wood, varnished or not; fans, and other wooden articles, of Chinese origin; panels of bamboo, painted or not....Per 100 kilogs.	8	00
	Lacquered articles, Chinese .....Per 100 kilogs.	20	00
XXXII.	Musical instruments of all kinds, of Chinese origin:		
	Of wood ..... Per 100 kilogs.	10	00
	Of metal ..... ,,	Same duty as stipulated in the general tariff for the component metal	
XXXIII.	Chinese boots and shoes, of straw....Per 100 kilogs.	5	00
	Chinese hats of straw, bark or cane, articles of rattan, Chinese caps of horsehair ..Per 100 kilogs.	5	00
	Cordage of rattan..... ,,	2	50
	Straw sacks for packing purposes .. ,,	2	50
	Chinese matting ..... ,,	3	00
XXXIV.	Turners' fancy wares, Chinese; combs, boxes, crochet needles of horn, ivory, bone, tobacco pipes of wood .....Per 100 kilogs.	35	00
	Fans of feathers or stuffs, of Chinese origin ....Per 100 kilogs.	50	00
	Fans of palm leaves ..... ,,	5	00
	Fans of ivory, mother-of-pearl or tortoise-shell, of Chinese origin .. ..Per 100 kilogs.	50	00
	Brushes, Chinese, for writing..... ,,	10	00
	Boots and shoes, Chinese, of stuffs, embroidered or not ....Per 100 pairs	30	00
	Purses, embroidered or not, and other similar articles, of Chinese origin .....Per 100 kilogs.	100	00

Goods.	Duties. Frs.	Cent.
Hulls for vessels, of iron or steel ....Per 100 kilogs.	30	00
Matches, wooden ..... ,,	54	00
Matches, other ..... ,,	62	00
Hulls for vessels, of wood .....Per ton register	40	00
Machines, complete, fitted or unfitted, for the extraction of gold, not including motor.....Per 100 kilogs. net	8	00

SCHEDULE B.—EXPORT DUTIES.

I. Horses and foals .....Head	20 00	
Oxen, cows, bulls, calves ..... ,,	5 00	
Buffaloes, male and female ..... ,,	20 00	
Pigs..... ,,	2 00	
Sucking pigs (weighing less than 15 kilogs.).. ,,	1 50	
Elephants ..... ,,	500 00	
Other live animals	Free.	
II. Silk, raw and unravelled .....Per 100 kilogs.	100 00	
Floss silk, cocoons, flock and waste silk ,,	15 00	
Swallows' nests ..... ,,	600 00	
Other products not specially mentioned	Free.	
III. Fish, fresh, of all kinds .....Per 100 kilogs.	1 00	
,, dried, smoked or salted, of all kinds ,,	2 00	
Fish pastes, fish in brine, &c..... ,,	1 50	
Shrimps, dried; trepangs (sea cucumbers), shark fins and sea-weed .....Per 100 kilogs.	1 50	
Fish oils and fats ..... ,,	1 50	
Other products not specially mentioned	Free.	
IV. Animal substances, raw, used in medicine and pharmacies:		
All products	Free.	
V. Materials for carving: All products	Free.	
VI. Paddy and rice, cargo, containing more than 33% of paddy .....Per 100 kilogs.	0 76	
†Rice, cargo, containing less than 33% of paddy .. Per 100 kilogs.	0 42	
†Rice, white ..... ,,	0 32	
Flour and meal..... ,,	0 03	
Other products not specially mentioned	Free.	
VII. Fruits and seeds: Star anise.....Per 100 kilogs.	50 00	
Other products not specially mentioned	Free.	
VIII. Sugar, white ....Per 100 kilogs.	5 00	
,, brown ..... ,,	2 00	
Wastes, molasses and fresh sugar cane ,,	1 00	
Amomums and cardamoms..... ,,	10 00	
Cinnamon..... ,,	120 00	
Other products not specially mentioned	Free.	
IX. Oils for lacquering .....Per 100 kilogs.	35 00	
Gum-lac and stick-lac ..... ,,	10 00	
Essence of badian (star anise) .... ,,	200 00	
Other products not specially mentioned	Free.	
X. Medicinal substances: All products	Free.	
XI. Woods: Charcoal.....Per 100 kilogs.	0 20	
Other products not specially mentioned	Free.	
XII. Cotton, raw.....Per 100 kilogs.	2 00	
,, ginned ..... ,,	3 00	
Other products not specially mentioned	Free.	
XIII. Dyes and tanning materials:		
"Cunao".. .....Per 100 kilogs.	1 00	
Other products not specially mentioned	Free.	
XIV. Various products and waste substances:		
All products	Free.	
XV. Beverages: All products	Free.	
XVI. Marbles, earths, stones, combustible minerals &c.:		
All products	Free.	
XVII. Metals: All products	Free.	
XVIII. Chemical products: All products	Free.	
XIX. Dyes, prepared: All products..... ..	Free.	
XX. Colors: All products	Free.	
XXI. Various compounds: All products.....	Free.	
All products comprised under the following heads, viz.:		
XXII. Earthenware and pottery		
XXIII. Glass and crystal		
XXIV. Yarns		
XXV. Tissues.....		
XXVI. Paper		
XXVII. Hides, skins, and peltries prepared.....		
XXVIII. Manufactures of metal.....	Free.	
XXIX. Arms, powder and ammunition.....		
XXX. Furniture		
XXXI. Wood, articles of		
XXXII. Musical instruments		
XXXIII. Esparto and basket-makers' wares, manufactures of		
XXXIV. Manufactures of various materials		

Products exported from Indo-China into France or French colonies are exempt from all export duties.

Only products conveyed direct shall be considered as exported in destination of France or French colonies.

The duties mentioned in the foregoing schedule are independent from the local taxes which are collected by the Customs service.

† The exportation of rice from Annan to any other destination than the territories of Indo-China is prohibited (*Decree of 28th August*, 1902).

FRENCH POSSESSIONS IN NORTH AMERICA

ST. PIERRE & MIQUELON

DECREE OF APRIL 23, 1914, ESTABLISHING THE CUSTOMS TARIFF.

(*Journal Officiel* of April 29, 1914.)

ART. 1.—Foreign goods imported into the French Establishments of St. Pierre and Miquelon are subject to Customs duties in accordance with the Schedule annexed to the present Decree.

ART. 2.—The specific rates are levied on the net weight whenever the duty exceeds 10 francs per 100 kilogrammes; otherwise on the gross weight. On butter the duty is always to be paid on the net weight.

TARIFF OF CUSTOMS DUTIES ON FOREIGN GOODS IMPORTED INTO THE ESTABLISHMENTS OF ST. PIERRE AND MIQUELON.

No.	Goods.	Duties. Frs. Cent.
	I.—LIVE ANIMALS.	
1	Live animals of all kinds	Free.
	II.—ANIMAL PRODUCTS.	
2	Fresh meat: mutton, pork, beef and other.....	Free.

No.	Goods.	Duties. Frs. Cent.
3	Meat, salted, smoked or smoked and dried: pork, beef and other ... 100 kil.	2 00
4	Pork butchers' produce ... ,,	2 60
5	Game and poultry, dead ...	Free.
6	Preserved meat and game, meat extracts and fresh, dried or salted guts ... 100 kil.	10 00
7	Hides and peltries, raw, wools and horse hair, other hair, *poil de Messine* (a silk used for fishing lines) ...	Free.
8	Tallow and animal fats, other than fish oils ...	,,
9	Lard ... 100 kil.	3 60
10	Margarine ... ,,	8 00
11	Beeswax, crude, and sediments of beeswax ... ,,	12 00
12	Eggs of poultry or game ...	Free.
13	Milk ...	,,
14	Milk, condensed, pure or with an addition of sugar, and milk food ... 100 kil.	10 00
15	Cheese ... ,,	10 00
16	Honey ... ,,	10 00
17	Butter, fresh, melted or salted ... ,,	8 00
18	Manures, bones and other raw animal products and wastes	Free.
	III.—Fisheries.	
19	Products of French fisheries ...	Free.
	Products of foreign fisheries:	
20	Fish, shellfish of all kinds, fresh, for local consumption	,,
21	Fish, dried, salted or smoked, except cod, klipfish and stockfish ...	,,
22	Lobsters and salmon preserved in natural state .. 100 kil.	10 00
23	Other fish preserved in natural state, pickled or otherwise prepared ... 100 kil.	25 00
24	Fish oils ... ,,	7 00
25	Spermaceti ... ,,	7 00
26	Skins, coral, fine pearls, fish bladders ...	Free.
27	Cod, stockfish, klipfish ...	Prohibited.
28	Roe and products of the cod fishing except the heads intended for glue stock and the liver ...	Prohibited.
29	Cod heads and liver ...	Free.
	IV.—Animal Substances.	
30	Sponges of all kinds ... 100 kil.	35 00
	V.—Materials for Carving	
31	Teeth, turtle shells, ivory, shells, bones, hoofs, horns of all kinds ...	Free.
	VI.—Farinaceous Food, Fruits and Seeds.	
	Flour:	
32	Of wheat ... 100 kil.	0 35
33	Of maize ... ,,	0 15
34	Other ... ,,	3 00
35	Wheat in the grain ...	Free.
36	Oats, barley, rye, maize and buckwheat, in the grain .... 100 kil.	0 50
37	Ships' biscuits and bread ... ,,	2 00
38	Ships' biscuits manufactured in France with products temporarily imported ...	Free.
39	Groats, semolina, sago and Italian pastes ... 100 kil.	8 00
40	Rice in the husk ... ,,	2 00
41	Fresh fruits ...	Free.
42	Potatoes ...	,,
43	Chestnuts, dari, millet and canary-seed ... 100 kil.	3 00
	Table fruits:	
44	Dried or drained ... ,,	3 00
45	Candied or preserved ... ,,	6 00
46	Seeds for sowing ... ,,	3 00
	VII.—Colonial Produce.	
	Sugar:	
47	Unrefined (1) ... 100 kil.	5 50
48	Refined (1) ... ,,	6 00
49	Molasses ... ,,	1 60
50	Syrups, bonbons, candied fruits ... ,,	6 00
51	Sweet and other biscuits ... ,,	5 50
52	Preserves manufactured with sugar or honey, or other 100 kil.	3 00
53	Coffee of all kinds ... ,,	7 30
54	Cocoa and chocolate of all kinds:	
	Unsweetened ... ,,	8 00
	Sweetened ... ,,	10 00
55	Pepper, pimento, spices and vanilla ... ,,	7 00
56	Tea ... ,,	9 00
57	Tobacco: In leaves ... ,,	75 00
	Smoking tobacco, snuff and chewing tobacco .. ,,	75 00
	Cigars and cigarettes ... ,,	250 00
	VIII.—Vegetable Oils and Juices.	
	Fixed oils:	
58	Olive ... 100 kil.	10 00
59	Linseed, rapeseed and other ... ,,	4 00
60	Volatile oils or essences of all kinds ... ,,	50 00
61	Vegetable wax ... ,,	12 00
62	Gums of all kinds ...	Free.
63	Resins, resin oil, pitch, tar ... 100 kil.	4 00
64	Turpentine oil ... ,,	5 00
65	Camphor ... ,,	4 00
	IX.—Medicinal Vegetable Substances.	
66	Roots, herbs, flowers, leaves, peels and barks, lichens, fruits and seeds of all kinds ... 100 kil.	3 00
	X.—Wood.	
67	Logs, rough not squared, with or without the bark, of any length, and of a circumference of more than 60 centimetres at the thickest end ... 100 kil.	0 15
68	Wood, sawn or squared, of any thickness ... ,,	0 15
69	Staves, split ...	Free.
70	Splints ... 100 kil.	0 15
71	Hoop wood ...	Free.
72	Perches, poles and staffs, rough, exceeding 1m 10 in length and of a maximum circumference of 60 centimetres at the thickest end ...	,,
73	Logs of 1m 10 in length or less, split in quarters or in round pieces, having a maximum circumference of 60 centimetres at the thickest end, brush and fire wood ..	,,
74	Cork, rough, rasped, or in planks ... 100 kil.	3 00
75	Charcoal ... ,,	1 50
	XI.—Fibres, Stems and Fruits for Manufacturing Purposes.	
76	Cotton (in the wool or wadding), flax, hemp, jute, phormium tenax, ramie, raw, in the stalk, combed, hackled, twisted or skeins, and tow, canes and reeds, cocoanut fibres, osiers, cocoanut shells, and hard seeds for carving purposes ...	Free.
	XII.—Dyes and Tanning Materials.	
77	Roots, herbs, leaves, flowers, berries, seeds, fruits or barks, fit for dyeing or tanning, broken up, in powder, ground or not ...	,,
	XIII.—Various Products and Waste Substances.	
	Vegetables:	
78	Fresh ...	Free.
79	Salted or pickled ... 100 kil.	6 00
80	Preserved, dried, or husked or shelled ... ,,	3 00
81	Cabbage for sauerkraut ...	Free.
	Fodder:	
82	In bales ... 100 kil.	0 30
83	In bulk ...	Free.
84	Hops, beetroots, chicory-roots, dried beetroots, yeast, broom corn straw, oilcake, rags, cellulose pulp, peat and turf for fuel, hot-house plants and shrubs, and other vegetable products and refuse not specified ...	Free.
85	Bran of any kind of cereal ... 100 kil.	0 60
	XIV.—Beverages.	
86	Wines exclusively the produce of the fermentation of fresh grapes ... hectolitre	25 00
87	Vinegar ... ,,	8 00
88	Cider and perry ... ,,	2 00
89	Beer, mead, orange wine (gross weight) ... ,,	4 00
90	Other fermented beverages not specified ... ,,	35 00
91	Spirits, brandy, rum, tafia, whisky, gin and other spirits, of a strength of 89° ... hectolitre	50 00
92	Liqueurs ... ,,	80 00
93	Mineral waters ... 100 kil.	3 00
	XV.—Marble, Stones, Earths, Combustible Materials &c.	
94	Marble and alabaster:	
	Sawn, having a thickness of less than 6 centimetres 100 kil.	2 50
	,, having a thickness of more than 6 centimetres	Free.
95	Precious stones, agates, rock crystal ...	,,
96	Stones, worked, including building stones, cut, sawn, carved, polished, moulded ... 100 kil.	4 00
97	Millstones ...	Free.
98	Emery stone, whetstones, Turkey stone (*pierre du Levant*) of all kinds ... 100 kil.	8 00
99	Slates, bricks, tiles, rough building stones, paving stones, broken stones, lime, cement, pipes and moulded articles, tiles of compressed cement ... 100 kil.	0 25
100	Slates, intended specially for writing or drawing .. ,,	5 00
101	Plaster ...	Free.
102	Coal ...	,,
103	Anthracite ... 100 kil.	0 10
104	Schist oil and petroleum ... ,,	6 00
105	Gasoline ... ,,	7 00
106	Heavy oils, and residues of petroleum and other mineral oils ... 100 kil.	5 00
107	Paraffine and vaseline ... ,,	9 00
108	Marl, ice sulphur, graphite, coal tar, bitumen, mineral wax, jet, yellow amber ...	Free.
	XVI.—Metals	
109	Ores of all kinds ...	,,
110	Iron, cast iron, steel, hoop iron or steel, rough, in bands, sheets, bars, or other form ... 100 kil.	2 50
111	Sheet iron, tinned iron (tin plate), iron and steel wire of all kinds and sizes ... 100 kil.	7 00
112	Other metals, rough, in bars, wire or other form ,,	4 00
	XVII.—Chemical Products.	
	Acids:	
113	Arsenious, boric, citric, sulphuric, tannic ...	Free.
114	Hydrochloric ... 100 kil.	0 37
	Oxides:	
115	Iron ... ,,	3 00
116	Copper, tin, zinc ...	Free.
117	Potash, and carbonate of potash ...	,,
118	Vegetable ashes of all kinds ...	,,
119	Soda, crude or refined of all kinds ... 100 kil.	2 30
120	Bicarbonate of soda ... ,,	6 00
121	Sea salt ...	Free.
122	Carbonate of magnesia ... 100 kil.	8 00
123	Citrate of lime, chloride of potash ...	Free.
124	Chromates of potash ... 100 kil.	3 00
125	Nitate of potash, nitrate of soda ...	Free.
126	Sulphate of copper ... 100 kil.	4 00
127	Sulphate of magnesia, sulphate of potash ...	Free.
128	Chemical products derived from coal tar ...	,,
129	Chemical manures ...	,,
130	Tartrates of potash ...	,,
131	Superphosphates of lime ...	,,
132	Other chemical products not mentioned ... 100 kil.	2 00

(1) Not including countervailing duties leviable.

No.	Goods.	Duties. Frs. C.
	XVIII.—Prepared Dyes.	
133	Prepared dyes of all kinds	Free.
	XIX.—Colours.	
134	Spirit varnish and turpentine varnish (copper paint) 100 kil.	40 00
135	Turpentine or oil colours and varnishes, mixed or not, of all kinds 100 kil.	8 00
136	Inks, writing, drawing or printing ,,	10 00
137	Blacks of all kinds ,,	2 00
138	Pencils and pencil leads of all kinds ,,	50 00
139	Carbons prepared for electric lighting ,,	60 00
140	Ochres, earths of Sienna, Umber, etc ,,	0 35
141	Talc, pulverized ,,	0 35
	XX.—Various Compounds.	
	Soaps:	
142	Perfumed 100 kil.	12 00
143	Other than perfumed and bleaching powder ,,	6 00
144	Prepared spices, mustard, sauces and other ,,	5 00
145	Compound medicines *ad val.*	20%
146	Chicory, starch, feculæ, tapioca, sealing wax, wax and stearic acid, dextrine, tallow and other candles, isinglass, glue, casein, solid or liquid blacking 100 kil.	6 00
147	Gelatine	Free.
148	Milk sugar	,,
	XXI.—Earthenware and Pottery.	
149	Fire-proof pottery of common clay, and stoneware (bricks, crucibles, pipes, pots, ceramic paving tiles and blocks, household articles, and the like, enamelled or not, bottles and other) 100 kil.	4 00
150	Tobacco pipes of clay	Free.
151	Faïence of common paste 100 kil.	6 00
	XXII.—Glass and Crystal.	
152	Plate-glass, polished or tinned, of any thickness, form and size 100 kil.	10 00
153	Glass rough cast or moulded ,,	4 00
154	Table glass (*"gobeleterie"*) of glass or crystal, white or coloured, decorated or not; chimneys for lighting purposes; window glass 100 kil.	5 00
155	Bottles ,,	3 50
156	Incandescent electric lamps, with or without mountings 100 kil.	200 00
	XXIII.—Yarns.	
	Cordage of all kinds:	
157	Having a diameter of 10 millimetres or less 100 kil.	28 00
158	Having a diameter of more than 10 millimetres ,,	18 00
159	Cotton yarns, single twist ,,	2 00
160	Cotton lines ,,	8 00
161	Other kinds of yarns, threads, twine and nets ,,	10 00
	XXIV.—Tissues.	
162	Oilcloth and linoleum 100 kil.	11 00
163	Cotton sail cloth ,,	2 00
	Tissues:	
164	Of cotton, unbleached or bleached, in the piece, plain or twilled 100 kil.	11 00
165	Of cotton, other; tissues of linen, hemp, ramie, etc., and tissues of jute, pure or mixed 100 kil.	15 00
166	Of wool and tissues of hair, pure or mixed ,,	50 00
	Hosiery:	
167	Of cotton, in the piece or made up into articles ,,	25 00
168	Of wool, in the piece or made up into articles ,,	70 00
169	Gloves and mittens, socks and other articles of hand-knitted coarse wool 100 kil.	20 00
	Clothing, underclothing, and other accessory articles for clothing, wholly or partly made up:	
170	Of cotton, linen or hemp tissues 100 kil.	90 00
171	Of woollen tissues ,,	100 00
172	Oiled clothing ,,	140 00
173	Footwear of all kinds of any tissue pair	0 50
	XXV.—Paper and Manufactures of Paper.	
174	Photographic paper, albuminized, sensitised, film and other paper 100 kil.	50 00
175	Other paper and cardboard, for packing, wall-covering and writing, rough, sulphurized, cut, assembled, moulded or otherwise put up; paper bags 100 kil.	8 00
176	Books in any language, newspapers and periodicals, photographs of an artistic or documentary character and without advertisement of any kind, maps and charts, music	Free.
177	Other photographs, albums, engravings, prints, labels and designs of all kinds, including calendars, chromos, lithographs, commercial advertisements, and printed interiors of albums of all kinds 100 kil.	40 00
178	Counterfeits of copyright books	Prohibited.
179	Playing cards	,,
180	Pipes and tubes of bituminous paper, felt and cardboard, coated with tar, sand, asbestos or otherwise prepared for roofing, sheathing, soles, etc 100 kil.	4 00
	XXVI.—Hides, Skins, and Peltries Prepared.	
181	Skins and hides, prepared, of all kinds 100 kil.	25 00
182	Artificial leather ,,	25 00
183	Cut out soles, uppers, vamps and other leather articles for footwear, not put together 100 kil.	40 00
184	Top boots (*"bottes et bottillons"*) of leather pair	1 00
185	Shoes, boots, slippers and footwear of all kinds of leather, hides or skins, lined or not pair	0 50
186	Leather gloves of all kinds dozen pairs	1 00
187	Articles of saddlery, harness-makers' wares, transmission belts and ropes, hose and other leather or skin articles for machines 100 kil.	20 00
188	Trunks and valises of all kinds ,,	10 00
	Peltries:	
189	Prepared or in sewn pieces	Free.
190	Worked or made up of all kinds 100 kil.	100 00
	XXVII.—Manufactures of Metal.	
191	Jewellery, goldsmiths' wares, of platinum, gold, silver and silver gilt 100 kil.	500 00
192	Coins: of gold and silver(1) ,,	1 00
193	Of copper and base metal current in France ,,	0 25
194	Of copper and base metal not current in France	Prohibited.
195	Watch movements without cases, of all kinds dozen	6 00
	Watches:	
196	Of gold and silver each	4 00
197	Other than of gold and silver ,,	1 00
198	Table and wall clocks, alarms, meters 100 kil.	25 00
199	Movements of table and wall clocks, alarms, and clock and watch fittings 100 kil.	25 00
200	Steam engines, stationary or not, steam pumps, steam and other motors, spinning and weaving looms, knitting machines, bobbinet and lace-making machines, machine tools balances, scales and component parts of cast iron, iron, steel or other metal 100 kil.	10 00
201	Steam boilers of all kinds, heating apparatus, stoves, *"calorifères"* of cast iron, sheet iron, steel or of mixed metals, and component parts 100 kil.	6 00
202	Electric arc lamps ,,	50 00
203	Armatures of dynamo-electric machines, and component parts 100 kil.	50 00
204	Tools of iron, steel or copper, of all kinds, with or without handle 100 kil.	9 00
205	Wire gauze and wire netting, perforated sheet iron ,,	10 00
206	Needles, knitting needles, pins, clasps, pens of metal other than gold and silver 100 kil.	25 00
207	Fishing hooks	Free.
208	Common cutlery 100 kil.	30 00
	Articles:	
209	Of cast iron of all kinds ,,	4 00
210	Of iron or steel, iron works (*"ferronnerie"*) of all kinds 100 kil.	10 00
211	Locksmiths' wares of all kinds ,,	10 00
212	Anchors: for "doris" boats, weighing less than 8 kilogrammes 100 kil.	20 00
213	Cables and chains of iron or steel, and barbed fencing wire 100 kil.	5 00
214	Wire and other nails of all kinds and sizes ,,	5 00
215	Screws, eyebolts, strap hinges of iron, rivets, and bolt and screw makers' wares of all kinds, not specially mentioned 100 kil.	10 00
216	Smoke stacks of metal, galvanized or not, of 3 millimetres or more 100 kil.	20 00
217	Tubes of iron or steel, welded or not, and connecting pieces of all kinds 100 kil.	10 00
218	Household wares, painted, polished, varnished, enamelled, tinned, galvanized, of sheet iron, copper, tin plate, zinc, tin, decorated or not 100 kil.	12 00
219	Apparatus for water closets ,,	10 00
220	Articles of copper, pure or alloyed with zinc or tin (lampmakers' and tinsmiths' wares made up, and other articles not mentioned, burnished, polished, varnished). Copper wares, household wares and articles of nickel or nickelled 100 kil.	20 00
221	Pipes and manufactures of lead, of all kinds ,,	3 00
222	Electric accumulators ,,	10 00
223	Tin pots and other manufactures of tin, pure or alloyed 100 kil.	20 00
	Manufactures:	
224	Of zinc, of all kinds, varnished, polished, nickelled, printed, ornamented, gilt 100 kil.	12 00
225	Of nickel alloyed with copper or zinc or of nickelled metals 100 kil.	50 00
	XXVIII.—Arms, Powder and Ammunition.	
226	Arms of all kinds 100 kil.	100 00
227	Gunpowder and dynamite ,,	12 50
228	War percussion caps and cartridges, sporting cartridges, loaded	Prohibited
229	Cartridges for rifle clubs	Free.
230	Percussion caps except war, empty cartridge cases, fuses, primings and fireworks of all kinds 100 kil.	60 00
	XXIX.—Furniture.	
231	Chairs and furniture other than chairs of common wood, massive, rough or simply varnished 100 kil.	8 00
	XXX.—Articles of Wood.	
232	Casks, empty, fitted together or not, serviceable or not 100 kil.	2 00
233	Hogsheads, empty, fitted together or not ,,	5 00
234	Brooms, builders' wood, shaped builders' and cartwrights' wood, button moulds, wooden shoes 100 kil.	2 00
235	Wood, planed, grooved or tongued ,,	0 20
236	Doors, windows and joiners' wares, put together or not 100 kil.	25 00
237	Small wooden wares, manufactures of turned wood, frames, wood squared for shuttles, shuttles, handles for agricultural implements 100 kil.	10 00
238	Pulleys of all kinds, armoured with iron or not, mast hoops armoured with iron or not, davits armoured with iron or not, toggles and other manufactures of wood, varnished or not 100 kil.	40 00
	XXXI.—Musical Instruments.	
239	Fog horns 100 kil.	10 00
	XXXII.—Sparterie and Basket Ware.	
240	Sennit, plaited matting or bands, carpeting, canes, rattans, and reeds 100 kil.	1 00
241	Common basket ware ,,	10 00

(1) Small Italian silver coins (including Pontifical coins) are prohibited to be imported.
Silver coins which have ceased to be legal tender in their country of origin are also prohibited to be imported.

No.	Goods.	Duties. Frs. C.
	XXXIII.—MISCELLANEOUS MANUFACTURES.	
242	Carriages: carriages, velocipedes, sledges of all kinds and of any weight .....100 kil.	8 00
243	Seagoing ships, rigged and fitted, and hulls of seagoing ships, except "doris" boats.....	Free.
244	"Doris" boats .....each	25 00
245	India rubber, gutta-percha and asbestos manufactures, of any style, including clothing made up or not..100 kil.	70 00
246	Boots and shoes of rubber and rubbered tissues.. ,,	40 00
247	Mica, manufactured and mica wares, mixed or not ,,	70 00
248	Hats, caps, bonnets of hair, felt, wool, fur and other stuffs, blocked, trimmed or not .....100 kil.	120 00
249	Articles of meerschaum of all kinds, with fittings, mounted or not .....100 kil.	200 00
250	Whale fins, cut, prepared or not ..... ,,	100 00
251	Cork wares of all kinds, stoppers and other	8 00
252	Apparatus: optical, computing, observation, and precision and scientific instruments and apparatus of all kinds..	Free.
253	Tobacco pipes wholly of wood .....100 kil.	25 00
254	Common brushmakers' wares mounted with wood, feather-dusters and brushes, brushes for clothes and furriery, without mountings.....100 kil.	40 00
255	Buttons of all kinds, covered or not ..... ,,	60 00
256	Toys ("*bimbeloterie*") ..... ,,	40 00
257	Toy games and other ..... ,,	60 00
258	Corsets of cotton, woollen, linen or hemp tissues, plain, without ribs or trimmings .....100 kil.	30 00
259	Chemical matches of all kinds ..... ,,	12 00
260	Umbrellas and parasols .....each	0 60
261	Articles of natural history, old armoury, arrows, manuscript, hand paintings and drawings, Egyptian, Greek, Roman and other antiquities, medals, coins and counters for collections, autographs, cancelled postage stamps	Free.
262	Products and articles not mentioned in the present Tariff.....*ad val.*	8 %

CONSUMPTION TAX.

Alcoholic beverages:

Art. 1.—Alcohol called *trois-six*, brandy, cognac, rum, geneva, kirsch, kummel, absinthe, bitters, whiskey, and *amer* per hectol. of liquid at 89° frs. 50

Any alcoholic beverage exceeding 89 centesimal degrees in strength shall pay the tax on its volume reduced to 89°.

And so in proportion to their alcoholic strength for such of above beverages as show a lower degree.

Art. 2.—The kinds, quantities and degrees of the same products shall be stated on the manifests, debenture certificates, passes and declarations.

RESTRICTIONS.

Art. 5.—Any alcoholic beverages testing less than 43 degrees centigrade shall be seized, and the contraventions shall be liable to the penalties provided in Art. 7 hereafter.

Art. 6.—No person shall be allowed to land in Dogs' Island, in Langlade or Miquelon more than 16 litres of above-named alcoholic beverages without a permit from the St. Pierre Customs.

Any contravention to the provision of this resolution will be punished by a fine of 100 francs and confiscation of the goods in respect of which the contravention was committed.

STATISTICAL TAX.

Regulations respecting the collection of a statistical tax approved by Decree of July 6, 1901.

(*Journal Officiel* of July 11, 1901.)

ART. 1.—A statistical tax shall be collected in the St. Pierre and Miquelon Islands upon merchandise of every description and origin imported otherwise than in the coasting trade from one port of the Colony to another.

This tax is fixed as follows:

15 centimes per package upon goods in casks, cases, bags or other packages;

15 centimes per 1,000 kilogrammes upon goods in bulk;

15 centimes per head on the following live or dead animals: horses, mules, asses, all bovine, sheep, goats and swine.

Merchandise in bulk, dutiable otherwise than on weight, shall be subject to the statistical tax at the rate of 15 centimes per 1,000 kilogrammes—not to be divisible—payable in full upon any quantity below 1,000 kilogrammes and for any fraction of weight in excess of 1,000 kilogrammes.

Payment of the tax will be insisted upon separately for each article whenever a package contains different objects but all put up together in one same wrapper.

In the case of a package of goods of the same description and weighing gross 6 kilogrammes each at the maximum, the tax of 15 centimes shall be applied in respect of each group of five packages. Every fraction of five packages shall be reckoned as one group and liable to the tax in full.

Bales and bundles unwrapped and simply bound by any kind of bands shall be held and taxed as goods in bulk.

ART. 2.—The following are exempt from the statistical tax:

Transmissions of Treasury funds;

Luggage accompanying passengers;

Fresh fish and lobsters;

Objects of every description (except merchandise proper) landed by metropolitan fishing vessels and local schooners;

Surplus ships' provisions landed for the proper rations of crews;

Wreckage;

Cargoes put ashore owing to forced call, or in case of shipwreck, and intended to be re-exported;

Ballast proper having no market value;

Samples of no mercantile value;

Foreign vessels imported for the purpose of francisation;

Non-mercantile objects of collection;

Supplies, materials and objects of every description imported on account of the State, the local service or Communes;

All French fishery products, as well as salt intended for use in the preparation thereof.

ART. 3.—The tax shall be collected on the Customs liquidation statements.

The same shall be exacted according to the particulars appearing in the declarations of entry vouched by bills of lading or upon quantities ascertained on examination, the Customs being at liberty to admit the declarations as correct, or not.

The liquidation or collection of the statistical tax, and matters arising thereout come under the application of the General Customs Laws.

SHIPPING DUES.

Changes in mode of assessment and in regulations for collection of shipping dues sanctioned by Decree of July 6, 1901.

(*Journal Officiel* of July 6, 1901.)

The Decree dated July 6, 1901, sanctions and gives effect, as from the 1st January 1902, to the under-quoted resolution of the Council of Administration of the St. Pierre and Miquelon Islands under date of August 29, 1900, modifying the rate of shipping dues payable in the Colony:

"The 4th Article of the Decree dated April 21, 1900, relating to the mode of assessment and rules for collection of shipping dues in the St. Pierre and Miquelon Islands, is modified as follows:

"ART. 4.—Any French or foreign vessel, exceeding 20 tons burden, whether engaged in fishing or any other kind of navigation shall pay an annual due of 3 francs per ton register."

SEA-OCTROI DUES.

Modification to the sea-octroi *régime* approved by Decree of July 6, 1901.

(*Journal Officiel* of July 6, 1901.)

ART. 1.—The 2nd Article of Decree dated November 25, 1890, regulating the sea-octroi in the St. Pierre and Miquelon Islands, is substituted by the following text:

"The sea-octroi shall be liquidated by the Customs service and collected by the Treasury authorities.

"Same, shall in all respects, inclusive of all disputes arising thereout, be assimilated to duties of Customs; accordingly the laws, decrees, orders and administrative instructions in force in the Colony, in reference to Custom matters, are rendered applicable to sea-octroi."

ART. 2.—The sea-octroi duty of 4 centimes per litre of liquid, created by the decree of August 30, 1893, on alcohol called *trois-six*, brandy and cognac, is extended to rum, tafia, hollands and whiskey.

The Decree of June 2, 1906, sanctions the following deliberation of the Governor of the Colony:

The sea-octroi duties levied in the St. Pierre and Miquelon Islands on the following liquids are fixed as below:

	Frs.	Cts.
Wines in cases.....case	3	00
Cider .....hectolitre	3	00
Liqueur wines in casks and vermouth in casks.... ,,	10	00
Liqueur wines in cases and vermouth in cases.....case	4	00
Sparkling wines in cases ..... ,,	3	00
Liqueurs of all kinds in casks.....hectolitre	25	00
Liqueurs of all kinds in cases..... case	5	00
Cognac in casks .....hectolitre	9	00
Cognac in cases .....case	2	00

FRENCH GUIANA

IMPORT DUTIES.

The exceptions to the General Customs tariff, in so far as relate to foreign products imported into French Guiana, are fixed conformably to the schedule annexed to the present decree.

The duties indicated in the said schedule constitute a special tariff classification and substitute the duties in the general and minimum tariffs.

Goods.	Duties. Frs. Cts.
I.—LIVE ANIMALS.	
Oxen; cows, bulls, steers; bullocks and heifers; calves; rams, ewes and wethers; poultry.....	Free.
Horses: Stallions or geldings .....Each	30 00
Mares of 5 years and over ..... ,,	30 00
Colts..... ,,	20 00
Mules ..... ,,	5 00
Poultry ..... ,,	0 10
II.—ANIMAL PRODUCTS.	
Meat, salted: Pork, beef; meat, preserved in tins.....	Free.
Lard.....100 kil.	7 25
III.—FISHERIES.	
Fish, dried, salted or smoked; stockfish, herrings, mackerel, sardines and anchovies.....	Free.
VI.—FARINACEOUS FOOD.	
Wheat flour; maize in the grain; rice, whole	,,
VIII.—COLONIAL PRODUCTS.	
Coffee, pepper and tea .....One-half the duty of the Metropolitan tariff.	
Molasses for distilling purposes including exosmotic waters, from foreign countries..100 kilogs...per degree of absolute saccharine richness	0 20
Tobacco in the leaf .....Per 100 kil.	50 00
,, smoking and chewing, and snuff..... ,,	150 00
Cigars and cigarettes ..... ,,	250 00

XI.—WOODS.

Woods, common	Free.

XIV.—VARIOUS PRODUCTS AND WASTE SUBSTANCES.

Vegetables, fresh	Free.

XVI.—MARBLES, STONES, EARTHS AND COMBUSTIBLE MATERIALS.

Petroleum, and schist oils	Free.

XVII.—METALS.

Cast iron	,,
Foundry picks and forge picks containing less than 15 % of manganese; Spiegel iron containing 15 to 25 % of manganese.	,,

XVIII.—CHEMICAL PRODUCTS.

Sulphide of carbon	,,

XXVIII.—MANUFACTURES OF METAL.

Parts and organs of gold dredgers and of gold extracting machines free of duty under the Decree of September 12, 1910 imported separately	,,

XXX.—ARTICLES OF WOOD.

	Frs. C.
Wood, planed, grooved and (or) tongued, strips and veneers for parquetry, planed, grooved and (or) tongued, of all kinds of wood	Free.

XXXIV.—MANUFACTURES OF VARIOUS MATERIALS.

Matches, chemical of wood	100 kil.	12 00
Wooden buckets, iron trunks, common trunks, plated		Free.

SPECIAL TAX ON CERTAIN GOODS IMPORTED INDIRECTLY INTO FRENCH GUIANA.

The products and goods imported into French Guiana from foreign countries, other than those of origin, shall be liable to the undermentioned duties, viz.:

Tissues of all kinds, made-up wearing apparel, etc.	100 kil. net	25 00
Tobacco in the leaf	100 kil. gross	10 00
Common gunpowder, known as trade powder	,,	20 00
Goods, other	,,	3 60

MARTINIQUE

CUSTOMS.—All French imports are free, but foreign imports pay the duties of the French tariff.

EXCEPTIONS TO THE GENERAL CUSTOMS.

Goods.		Duties. Frs. Cts.
I. Live animals: Horses:		
Stallions or geldings and mares	Head	30 00
Foals	,,	20 00
Mules	,,	5 00
Oxen, cows, steers, bullocks, heifers, calves	Per 100 kilogs. live weight	13 00
Rams, ewes and wethers	Per 100 kilogs. live weight	10 00
Pigs and young pigs, exceeding 15 kilogs. in weight	Per 100 kilogs. live weight	8 00
Young pigs, weighing 15 kilogs. and less	Head	1 50
II. Animal products:		
Turtles, game	Per 100 kilogs.	20 00
Meat, salted: pork (ham, bacon)	,,	6 25
,, ,, beef	,,	7 50
Lard	,,	7 25
III. Fish:		
Fish, dried, salted or smoked: Cod	Per 100 kilogs.	10 00
VI. Farinaceous foods:		
Bread		Free
Wheat, spelt, meslin, in the grain or flour		Free
Maize, in the grain	Per 100 kilogs.	2 95
,, meal	,,	3 00
Rice, in the husk, grain, flour and semolina, broken rice		Free
VIII. Colonial products:		
*Tobacco, in the leaf, smoking, and snuff	Per 100 kilogs.	100 00
*Cigars and cigarettes, chewing tobacco	,,	300 00
Sugar, the produce of countries which are parties to the Brussels Convention:		
Refined and similar sugars	Per 100 kilogs. net	6 00
Other	,,	5 50
Other (with option to store in Customs warehouses)		Prohibited
Molasses for distillation	Per saccharometrical degree, and per 100 kilogs.	0 26
IX. Vegetable oils and juices:		
Alimentary vegetable fats	100 kil. G.	25 00
XI. Woods: Wood, sawn or squared, 80 millimetres in thickness and above	Per 100 kilogs.	0 30
Wood, sawn and squared, exceeding 35 millimetres but less than 80 millimetres in thickness	Per 100 kilogs.	0 35
Wood, sawn, 35 millimetres in thickness or less	Per 100 kilogs.	0 50
Stave wood		Free
Splints		Free
Logs of 1 m., 10 c. in length or less, split in quarters or in round pieces, having a maximum circumference of 60 centimetres at the thickest end		Free
Brush and firewood		Free
Charcoal, wood and boon		Free
XXIII. Glass and crystal	Per 100 kilogs. gross weight	7 00
XXXI. Articles of wood:		
Casks, empty, serviceable, fitted together or not, hooped with wood or iron, other than those not air-tight, called "hogsheads," for packing sugar (staves planed or completely finished are considered as casks)	Per 100 kilogs. gross	3 00
Casks, empty, not air-tight, called hogsheads		Free

EXPORT.

Molasses	Per 100 kilogs.	0 50
and additional	,,	0 01

CONSUMPTION TAXES.

(Decree of Nov. 25, 1901, as modified by subsequent decrees.)

NOTE.—The consumption duties, except on spirits for which the existing legislation remains in force, shall be paid on importation by the Customs service and collected in like manner and according to the same rules as the duties of Customs.

		Frs. Cts.
Red wines	Per hectol.	2 50
White wines	,,	2 50
Sparkling wines (champagne and other)	,,	50 00
Liqueur wines (including vermouth)	,,	15 00
Tobacco of all kinds	Per 100 kilogs.	80 00

"OCTROI-DE-MER" DUTIES.

Goods.		Duties. Frs. Cts
I. Animal products:		
Butter, melted or salted	100 kil. N.	8 00
Margarine (oleomargarine and other substitutes for butter)	100 kil. N.	20 00
Animal fat other than fish oils:		
Tallow	100 kil. N.	3 00
Other (except lard)	,,	5 00
Cheese	,,	10 00
II. Vegetable products:		
Wheat, spelt, meslin and rye:		
Grain	,,	3 68
Flour	,,	6 10
Oats	,,	2 75
Rice in the grain	,,	1 20
Pulse	,,	2 50
Sugar, refined	,,	20 00
Tobacco, all kinds	,,	25 00
Pepper	,,	10 00
Fixed oils, pure: Olive oil	,,	10 00
Other	,,	10 00
Opium	kilog.	10 00
Stave wood of oak	100 kilog.	0 25
Various products: Bran from any kind of cereal	100 kil. N.	1 00
Beverages: Fermented beverages:		
Wines, common (not including raisin wines)†	hectolitre	5 00
Sparkling wines (champagne and other)	,,	20 00
Dessert wines (including vermouth)	,,	16 00
Beer	,,	5 00
Vinegar of all kinds	,,	4 00
III. Mineral substances: Marble and Flandres granite ("*Ecaussines*"), wrought:		
Tiles	hundred	1 30
Slabs for furniture	each	1 60
Other	*ad val.*	6 40 %
Cement of all kinds (inclg. hydraulic lime)	100 kil. G.	0 50
Plaster (not for fertilising purposes)	,,	0 50
Coal or coke	,,	0 25
Petroleum, schist and other mineral illuminating oils	litre	0 12
Cast-iron, crude and refined	100 kil. G.	0 50
Iron, drawn in bars and bands (hoop-iron), angle and T iron, rails of all kinds	100 kil. G.	1 00
Iron, rolled or hammered:		
In flat or corrugated sheets, galvanized or not	100 kil. G.	1 00
Tinned (tin-plate), coppered, leaded or zincked	100 kil. G.	1 50
Iron and steel wire, tinned, coppered, zincked, galvanized, or not	100 kil. G.	1 50
Steel in bars, sheets or bands, rails	,,	1 00
Steel, fine, for tools	,,	1 50
Copper, pure or alloyed with zinc or tin, in bars, sheets or wire	100 kil. G.	3 65
Lead in crude lumps, pigs, bars, slabs or sheets	,,	2 15
Tin in crude lumps, pigs, bars, slabs or sheets	,,	12 80
Zinc in crude lumps, pigs, bars, slabs or sheets	,,	3 00
IV. Manufactures:		
Sea salt, brine and rock salt	,,	1 50
Salts, oxides and other products employed as paints (pigments, prepared or not)	100 kil. G.	5 00
Chemical products not above mentioned, and not for fertilizing purposes	*ad val.*	10 %
Colors for painting buildings, dry, liquid or in paste (inclg. lamp black)	100 kil. G.	5 00
Varnishes of all kinds	,,	10 00
Perfumery of all kinds	*ad val.*	25 %
Soaps, other than perfumed	100 kil. G.	3 00
Compound medicines	*ad val.*	6 %
Candles of all kinds	100 kil. G.	8 50
Tallow candles	,,	4 00
Blacking	,,	10 00
Faience	,,	1 50
Porcelain	,,	5 50
Bottles	thousand	1 00
Demijohns, empty or full	each	0 16
Plate glass	*ad val.*	8 %
Table glass, vitrifications and other glassware of all kinds	100 kil. G.	7 00
Yarns of cotton	*ad val.*	2 20 %
,, of linen or hemp	,,	4 %
,, of wool	,,	4 %
,, of silk	,,	3 %
,, of all kinds, spun with gold or silver	,,	8 60 %

* Also pay consumption duty of 80 frs. per 100 kilogs.

† The law of April 6, 1897, provides that raisin wines must, for fiscal purposes, be considered as alcohol.

"OCTROI-DE-MER" DUTIES—continued.

Goods.		Duties Frs.	Cts.
Cordage and twine of hemp, linen, jute, phormium tenax, abaca and other vegetable fibres not mentioned, pure or mixed:			
Tarred	100 kil. G.	3%	
Other	,,	4	50
Tissues of cotton:			
Handkerchiefs of all kinds, in the piece or not, with or without embroidery	dozen	0	12
Trimmings, ribbons, lace, blonde, guipure, tulle, embroideries, wicks, oilcloth, hosiery, clothing,† underclothing and all other articles wholly or partly made up or manufactured otherwise than in the piece	*ad val.*	2	20%
Other, in the piece:			
Single width	metre	0	016
Double width (*i.e.*, exceeding 1 metre)	,,	0	026
Tissues of linen or hemp (pure or mixed):			
Handkerchiefs of all kinds, in the piece or not, with or without embroidery	dozen	0	36
Trimmings, ribbons, lace, tulle, guipure, embroideries, blonde, oilcloth, hosiery, clothing,† underclothing and all other articles wholly or partly made up or manufactured otherwise than in the piece	*ad val.*	4%	
Other, in the piece:			
Single width	metre	0	043
Double (*i.e.*, exceeding 1 metre)	,,	0	064
Tissues of wool or hair (pure or mixed):			
Cloth, figured or plain	,,	0	22
Trimmings, ribbons, lace, hosiery, hangings, clothing† and all other articles wholly or partly made up or manufactured otherwise than in the piece	*ad val.*	4%	
Other, in the piece:			
Single width	metre	0	086
Double width (*i.e.*, exceeding 1 metre)	,,	0	128
Tissues of silk or floss silk (pure or mixed):			
Foulards	each	0	30
Trimmings, ribbons, lace, blonde, tulle, hosiery, clothing† and all other articles wholly or partly made up or manufactured otherwise than in the piece	*ad val.*	8%	
Other, pure, in the piece	metre	0	43
Tissues mixed with silk, in the piece	metre	0	20
Tissues of vegetable fibres not mentioned above and of horsehair	*ad val.*	4%	
School copy books, simply stitched and not in boards	100 kil. N.	17	00
Writing paper, envelopes, copy-books in boards, note-books, registers, albums, commercial books	100 kil. N.	25	00
Cardboard	100 kil. G.	8	00
Printing paper	,,	4	00
Packing paper	,,	2	00
Wall paper (including borders)	roll of 8 metres	0	16
Playing cards	pack (1)	0	25
Cardboard and paper not above mentioned	*ad val.*	5	40%
Gloves	pair	0	15
Goldsmiths' wares and jewellery of gold (stones included)	kilog.	300	00
Silversmiths' wares and jewellery of silver (stones included)	kilog.	20	00
Clocks and watches:			
Watches with gold cases	each	6	00
,, with silver cases	,,	2	00
,, with cases of all other non-precious materials	each	1	00

† When clothing, underclothing and other articles are wholly or partly made up of different tissues, the duty on the highest taxed tissue shall be levied.

(1) Children's playing cards are assimilated to Toys, games, &c.

Goods.		Duties. Frs.	C.
Watch cases	¼th duty on watches.		
Movements for watches, clocks, clock and watch fittings	*ad val.*	8%	
Cutlery	,,	6	60%
Machine and machinery of all kinds, machine-tools, mechanical appliances, steam and other boilers, apparatus for the manufacture of sugar, apparatus for breweries, distilleries and other of all kinds, detached pieces and parts, tools, agricultural implements, hardware and, generally, all manufactures of metals enumerated in the Customs tariff and n. s. m. in the present tariff of sea octroi, railway sleepers excepted	100 kil. G.	Duty of the component metal.	
Railway sleepers of iron or steel	,,	0	50
Arms of commerce:			
Shotguns or carbines	each	5	40
Pistols or revolvers	,,	2	50
Other (including side arms)	*ad val.*	7	50%
Gunpowder other than for warlike purposes, percussion caps, fireworks	*ad val.*	5	40%
Pianos	each	50	00
Harmoniums	,,	10	00
Harmoniflutes, harmonicas	,,	5	00
Accordions, concertinas of all kinds	,,	1	50
Harps, violins, guitars, violoncellos and other string instruments	each	2	50
Wind instruments of wood or metal, with or without keys or sliding pistons	each	6	00
Other musical instruments not mentioned above	*ad val.*	7	50%
Cordage of esparto, of lime-tree bark and of reed	100 kil. G.	4	50
Velocipedes	each	20	00
Parts of velocipedes	*ad val.*	10%	
Hats of silk, hats of hair or woollen felt; hats, caps of cloth or any other tissue	each	0	60
Cork, wrought (stoppers)	100 kil. N.	10	00
Small wares of ivory, mother-of-pearl, tortoise-shell, amber, horn:			
Combs, billiard balls, cigar holders and other articles, tobacco pipes and wooden stems thereof with mountings of amber, ivory, tortoise-shell, horn or mother-of-pearl	*ad val.*	6	60%
Brushmakers' wares	,,	6	60%
Toys, games &c. (2)	,,	6	60%
Matches, chemical	gross of 144 boxes containing 50 matches each	1	50
Umbrellas and parasols:			
Of pure or mixed silk, measuring 40 centimetres and above	each	0	60
Of pure or mixed silk, measuring less than 40 centimetres	each	0	30
Of wool or cotton	,,	0	20
Furniture: Sofas of all kinds	,,	5	00
Armchairs and rocking-chairs	,,	2	00
Chairs with straw seats	,,	0	30
,, other	,,	1	00
Other	*ad val.*	7	50%
Articles made up of various materials or substances subject to different duties, not specially provided in that state (3)		Duty of the most highly-taxed material of which composed.	

(2) Children's musical instruments are assimilated to Toys, games, &c.

(3) Except when the component materials can be easily separated, or when such articles are merely accessories.

GUADELOUPE

CUSTOMS.—All French imports are free, but foreign imports pay the duties of the French tariff with the exceptions below.

DECREE DATED SEPTEMBER 3, 1903, ENACTING FOR GUADELOUPE A NEW SCHEDULE OF EXCEPTIONS TO THE GENERAL METROPOLITAN CUSTOMS TARIFF IN RESPECT TO FOREIGN GOODS IMPORTED INTO THE COLONY.

(*Journal Officiel* of September 9, 1903.)

ART. 1.—The Schedule of exceptions to the General Metropolitan Customs Tariff as provided by Decrees dated November 29, 1892; June 3, 1895; September 6, 1895; August 18, 1898; January 24, 1899, and January 12, 1900, in respect to foreign products imported into Guadeloupe, is substituted by the following*:

EXCEPTIONS.

Articles.		Duties. Frs.	Cent.
I. Live animals:			
Stallions or geldings and mares	Per head	50	00
Foals and colts	,,	40	00
Mules	,,	20	00
Bulls and oxen	,,	35	00
Cows and heifers	,,	23	00
Steers, bullocks and calves	,,	13	00
Rams, wethers and ewes	,,	7	00
Pigs	,,	4	00
II. Animal products:			
Game and turtle	Per 100 kilogs.	20	00
Meat, pickled in brine: pork	,,	10	45
,, ,, ,, beef	,,	9	33
,, smoked and tongues	,,	12	00
Ham, boned and rolled; cooked hams	,,	12	00
Lard	,,	13	25
III. Fisheries:			
Fish, dried, salted or smoked:			
Cod	,,	10	00
VI. Farinaceous foodstuffs:			
Bread	,,	4	40
Wheaten flour	,,	4	55
Rice in the grain	,,	0	40
Maize	Hectol.	1	00
,, meal		Free.	
VIII. Colonial produce:			
Tobacco: Leaf	Per 100 kilogs.	260	00
Cigars and cigarettes	Per kilog.	12	00
Cut or in powder	,,	6	00
IX. Vegetable oils and juices:			
Fixed oils, pure; cotton seed	Per 100 kilogs.	6	00
Alimentary vegetable fats	,,	25	00
XI. Woods: Building timber, sawn or squared		Free.	
Staves		,,	
Laths and shingles		,,	

* The duties indicated in the said Schedule constitute a special tariff classification and substitute the duties in the general and minimum tariffs. The surtaxes for warehousing established by Art. 2 of the law of January 11, 1892, and Schedules *C* and *D* annexed to the said law, shall not be levied in the colony of Guadeloupe.—(*Decree of November* 29, 1892.)

Goods.	Duties Frs. C.
XVI. Marble, stone and combustible materials:	
Coal	Free.
Petroleum, schist, and other mineral illuminating oils; crude or refined; and petroleum spirit Per hectol.	7 05
Heavy oils, and residues of petroleum and other mineral oils Per hectol.	1 00
XVIII. Chemical products: Sea salt Per 100 kilogs.	1 50
All chemical products for use as manure, directly or after mixture	Free.
XXVIII. Manufactures of metal:	
Hoes and cutlasses Per 100 kilogs.	1 60
Flat irons ,,	1 60
XXX. Furniture:	
Furniture, other than of bent wood; chairs:	
Waxed or varnished, detached parts and pieces of such chairs Per 100 kilogs.	16 00
Other, unearved, detached parts and pieces of such chairs Per 100 kilogs.	12 00
XXXI. Manufactures of wood:	
Empty casks, made up or not, with hoops of iron or wood	Free.
XXXIV. Miscellaneous manufactures:	
Matches, chemical, wooden Per 100 kilogs.	12 00
,, ,, other than wooden ,,	20 00
Wood prepared for matches	Free.
SPECIAL CLASS.	
Chemical products for matches	,,

"OCTROI-DE-MER" DUTIES.†
(Decree of September 5, 1903.)

Articles.	Duties Frs. Cent.
I. Animal products:	
Meat salted, pork, beef and other:	
In brine 100 kil. N.	0 10
Otherwise prepared (ham, tongues, bacon, &c.) 100 kil. N.	10 00
Mortadella, sausages and polonies ,,	30 00
Meat or game preserves or extracts in tins, pots or pastry 100 kil. N.	30 00
Horsehair, prepared or curled ,,	8 00
Hair of all kinds ,,	20 00
Feathers, ornamental, prepared ,,	50 00
Animal fat other than fish oils: Tallow ,,	5 00
Lard ,,	8 00
Other ,,	10 00
Margarine, oleomargarine, alimentary fats, and similar substances 100 kil. N.	15 00
Milk, condensed ,,	7 20
Cheese ,,	18 00
Butter, salted or melted ,,	18 00
Bone-black (animal black) 100 kil. G.	1 50
Manures: Peruvian guano	Free.
Other, including the residues of animal black	,,
II. Fisheries: Fish preserved otherwise than by pickling or in natural state:	
Cod and cod roe 100 kil. N	2 00
Herring and mackerel ,,	3 00
Salmon and aloses ,,	3 00
Pickled or preserved in a natural state (Appert's method), including oysters 100 kil. N.	21 00
Lobsters, preserved or prepared ,,	25 00
Fish oils ,,	15 00
III. Animal substances, raw, used in medicine or perfumery:	
Sponges, prepared kilog.	10 00
Musk, dried cantharides, civet, castoreum and ambergris or white amber *ad val.*	10%
IV. Materials for carving:	
Ivory and tortoise-shell, imitations of 100 kil. N.	25 00
V. Farinaceous food:	
Wheat, spelt, meslin and rye:	
In the grain ,,	0 65
Flour or meal ,,	1 00
Oats and barley:	
Grain 100 kil. G.	2 00
Meal 100 kil. N.	3 00
Maize meal ,,	5 00
Ships' biscuits ,,	4 50
Grains perled or husked ,,	7 00
Semolina and Italian pastes ,,	7 00
Rice in the grain or husk; broken rice 100 kil. G.	1 10
Beans, peas, haricots, lentils, *doliques*, and meals of the same 100 kil. N.	3 40
Chestnuts ,,	1 00
Dari, millet and canary seeds ,,	2 00
Potatoes ,,	1 50
VI. Fruits and seeds: Table fruits: Apples, pears, plums, prunes, figs, and dates 100 kil. N.	35 00
Ditto, dried or drained ,,	30 00
Almonds, hazelnuts and walnuts ,,	15 00
VII. Colonial produce: Sugar, refined ,,	10 00
Tea ,,	100 00
Tobacco (1), cigarettes, cut tobacco, chewing tobacco and snuff 100 kil. N.	260 00
VIII. Vegetable oils and juices:	
Fixed oils: Pure olive 100 kil. N.	15 00
Pure cotton ,,	10 00
Other pure oils ,,	6 00
Scented, volatile oils or essences *ad val.*	10%
Resins, pitch and residue of tar 100 kil. N.	1 00
Tar ,,	1 00
Turpentine oil ,,	7 00
Balsams *ad val.*	10%
Juices of a special kind: Camphor 100 kil. N.	40 00
Caoutchouc ,,	60 00
Guttapercha ,,	60 00
Manna ,,	50 00
Aloes ,,	10 50
Opium kilog.	7 00
Alimentary vegetable greases 100 kil. N.	15 00
Licorice juice, sarcocolla, kino and other dried vegetable juices *ad val.*	10%
IX. Woods: Common building wood:	
Northern, pitchpine cubic metre	5 12
White (fir) ,,	3 84
Stave wood of oak 100 kil. N.	0 50
Hoop wood ,,	0 50
Planks of Wallaba and of fir and Northern wood thousand	2 15
Cork, rough, rasped or in planks ,,	5 00
X. Fibres, stems and fruits for manufacturing purposes:	
Cotton, carded or ginned (wadding) 100 kil. N.	20 00
Flax, hemp or jute and other non-native vegetable fibres: Hackled or combed 100 kil. N.	10 00
Tow ,,	3 00
XI. Various products and waste substances:	
Vegetables, preserved or dried 100 kil. N.	20 00
Truffles, fresh, dried or pickled ,,	200 00
Bran from any kind of cereal 100 kil. G.	1 00
Oilcake other than for manures 100 kil. N.	0 30
XII. Beverages: Wines, common:	
In single casks, claret hectolitre	9 00
In single casks, other ,,	6 75
In bottles and double casks ,,	31 00
Champagne ,,	62 00
Wines imitating champagne and other sparkling hectolitre	30 00
Madeira and Teneriffe ,,	60 00
Other liqueur wines, natural or manufactured hectolitre	36 00
Vermouth wines ,,	29 00
Bitters, ginger ale, cassia, black currant (*cassis*) guignolet hectolitre	30 00
Distilled beverages, spirits: Brandy made from wine or grain, geneva, kirsch, in bottles and casks, Absinthe hectolitre	15 00
Spirits of wine ,,	30 00
Cider and perry ,,	5 00
Beer ,,	7 00
Mineral waters of all kinds ,,	4 00
XIII. Marble, stones, earths, combustible materials, &c.:	
Marble, Ecaussines and alabaster:	
Rough, squared or simply sawn 100 kil. N.	1 50
Sculptured, polished or otherwise worked 100 kil. N.	2 50
Millstones ,,	2 00
Emery, on paper or tissue ,,	20 00
Whetstones, rough or cut ,,	5 00
Stones and earths for artistical and manufacturing purposes not otherwise mentioned 100 kil. N.	0 10
Slates, roofing ,,	0 50
Other slates, framed or not *ad val.*	6%
Building materials: Bricks 100 kil. N.	0 15
Fire clay bricks 100 kil. N.	0 20
Large fire clay bricks for ovens ,,	0 72
Tiles, ridging, hollow, and fluted or channelled tiles 100 kil. N.	0 60
Tiles, flat unshaped ,,	0 20
Plaster, except for manure ,,	0 20
Cement of all kinds, including hydraulic lime 100 kil. N.	0 30
Tiles of compressed cement ,,	0 20
Pipes, and moulded articles of cement ,,	1 00
Sulphur ,,	1 50
Coal and coke ,,	0 15
Bitumen and residue of tar ,,	1 00
Petroleum, schist and other mineral illuminating oils and essences hectolitre	7 95
Heavy oils, and residues of petroleum and other mineral oils 100 kil. N.	6 00
Paraffine and vaseline ,,	10 00
XIV. Metals:	
Gold and platinum, crude, in lumps, ingots, bars, dust, hammered, drawn, rolled, spun kil. N.	300 00
Silver, crude, in lumps, ingots, bars, dust, hammered, drawn, rolled, spun kil. N.	20 00
Cast iron, in blooms 100 kil. N.	1 00
Iron or steel: Drawn into bars of all kinds:	
Rails 100 kil. N.	0 60
Other ,,	1 00
Sheet or rolled: In sheets and hoops ,,	1 50
Tinned, leaded, zincked, coppered ,,	10 00
In galvanized sheets ,,	2 50
Spun wire, even coated with other metals 100 kil. N.	7 00
Axles and tyres, rough ,,	12 00
Iron shavings ,,	1 00
Copper, pure or alloyed, rolled or hammered, in bars, plates, wire of all sizes 100 kil. N.	15
Gilt or silvered, hammered, drawn, rolled or spun on thread or on silk 100 kil. N.	30 00

†Note.—Sea Octroi (*Octroi-de-mer*) is a tax leviable on both imports and local products, and does not favour goods of French origin.

(1) Very little tobacco is grown in Guadeloupe; but the growers alone prepare it for their own personal use. This product is not to be found in trade in any quantity. Moreover, the raw material of the few cigars manufactured in Guadeloupe consists of foreign tobacco. No cigarettes are made in the colony. Imported cigarettes, cut tobacco and chewing tobacco can therefore be charged with sea-octroi duty. Cigars and leaf tobacco have been eliminated. The 260 francs duty is the rate applied for by the General Council on July 2, 1898.

"OCTROI-DE-MER" DUTIES—continued.

Articles.		Duties. Frs.	Cent.
Lead, in crude lumps, pigs, bars or slabs, hammered or rolled	100 kil. N.	3	00
Tin, pure or alloyed, in lumps, crude, pigs, bars, slabs, hammered or rolled	100 kil. N.	15	00
Zinc, in crude lumps, pigs, bars, slabs or rolled	100 kil. N.	4	00
Nickel, antimony, cobalt, arsenic, native mercury, manganese and other pure or alloyed metals, in crude lumps, pigs, bars, or rolled	*ad val.*	10%	
XV. Chemical products:			
Bromine and bromides	100 kil. N.	15	00
Iodine, crude or refined	,,	400	00
Iodides and iodoforms	,,	500	00
Phosphorus: White	,,	80	00
Red	,,	140	00
Acids: Acetic	,,	40	00
Boric	,,	11	00
Hydrochloric	,,	2	00
Citric	,,	40	00
Nitric	,,	4	00
Phosphoric	,,	60	00
Stearic	,,	4	00
Sulphuric	,,	1	00
Tannic, or tannin, in any form	,,	60	00
Tartaric	,,	35	00
Extracts of vegetable substances	*ad val.*	10%	
Oxides of copper, tin, iron and other, except lead	100 kil N.	20	00
Of lead: Minium, litharge and other oxide of lead; oxide of zinc	100 kil. N.	6	00
Ammonia (volatile alkali)	,,	4	00
Magnesia, calcined	,,	22	50
Salts, potash and soda, except for fertilizers	100 kil. N.	13	00
Sea salt	,,	1	00
Salts, ammoniacal	,,	10	00
Salts of gold and silver, and other salts not specially mentioned	*ad val.*	10%	
Alcohol, amylic, méthyl alcohol or wood spirit	100 kil. N.	4	00
Alum	,,	7	00
Borax	,,	10	00
Carbonate of magnesia	,,	13	00
Carbonate of lead	,,	6	00
Chlorates of potash and of soda	,,	10	00
Chlorides	,,	4	00
Chromates of lead and other	,,	60	00
Ether, acetic and sulphuric, of any strength	100 kil. N.	15	00
Chloroform	,,	50	00
Collodion	,,	15	00
Glycerine	,,	15	00
Oxides or salts of antimony	,,	40	00
Lactate of iron	,,	47	00
Nitrates of potash and other	,,	10	00
Sulphates of alumina, copper or iron	,,	1	50
Sulphates of magnesia and other	,,	3	00
Sulphates and other salts of quinine	,,	550	00
Chemical products obtained from coal-tar	*ad val.*	10%	
Antipyrine, analgesine, exalgine	kilog.	10	00
Chemical manures of all kinds, pure or mixed		Free.	
Chemical products not mentioned above:			
Of an alcoholic basis	*ad val.*	10%	
Other	,,	10%	
XVI. Prepared dyes:			
Cochineal, animal kermes, lac-dye	,,	10%	
Indigo pastil, indigo for washing purposes	100 kil. N.	6	00
Catechu	*ad val.*	10%	
Orchil, prepared	,,	10%	
Dyes derived from coal-tar	,,	10%	
XVII. Colors: Ultramarine, Prussian blue	100 kil. N.	6	00
Carmines	,,	50	00
Varnishes of all kinds	,,	10	00
Inks, writing, drawing or printing	*ad val.*	6%	
Ivory black	100 kil.	5	00
Spanish and lamp black, mineral black	,,	1	50
Pencils, common	dozen	0	02
Pencils, fine	,,	0	06
Leads	*ad val.*	6%	
Carbons, prepared for electric light	,,	6%	
Ochres, crushed or otherwise prepared, earths of Cologne, Cassel, Italy, Sienna, Umber, Schweinfurth, and other greens	100 kil. N.	2	00
Colors, ground in oil, including carbonite of lead prepared like colors ground in oil, in paste, prepared with water	*ad val.*	6%	
Not mentioned	,,	6%	
XVIII. Various compounds:			
Perfumery, alcoholic or non-alcoholic, including soaps	*ad val.*	13%	
Soaps, other than perfumed	100 kil.	5	00
Spices prepared: Mustard	100 kil. N.	45	00
Sauces and other	,,	45	00
Compound medicines: Wines	bottle	0	30
Syrups	,,	0	15
Not specially mentioned, including distilled waters	*ad val.*	10%	
Starch	100 kil. N.	5	50
Sealing wax	,,	3	00
Candles of all kinds	,,	24	00
Stearic acid, manufactured otherwise than in candles	100 kil. N.	60	00
Tallow candles		11	52
Isinglass, glue manufactured from tendons of whales, and other similar glues	100 kil. N.	20	00
Strong glue	,,	10	00
Gelatine		20	00
Gingerbread	100 kil. N.	15	00
Milk sugar	,,	30	00
Blacking	*ad val.*	6%	
XIX. Earthenware and pottery:			
Drain pipes	100 kil. N.	2	00
Pottery of earthenware and stoneware of all kinds, whether varnished enamelled or not	cubic metre	4	00
Tobacco pipes of clay	100 kil. N.	4	00
Ceramic paving tiles, varnished or enamelled	100 kil. N.	0	40
Ceramic paving tiles, neither varnished nor enamelled	100 kil. N.	0	16
Faience, common, of one color	,,	4	00
Faience with printed designs, and fine faience	100 kil. N.	6	00
White porcelain	,,	6	00
Decorated porcelain	,,	8	00
XX. Glass and crystal:			
Plate glass of all kinds, framed or not	*ad val.*	10%	
Table glass: Of glass, plain or moulded, white or of one color and dyed in the paste	100 kil. N.	4	00
Cut, engraved, decorated, and table ware of crystal	100 kil. N.	6	00
Window glass	,,	3	00
Watch, spectacle and optical glasses	*ad val.*	10%	
Vitrifications of all kinds, including funeral wreaths	*ad val.*	10%	
Bottles, full or empty	hundred	1	00
Pharmacy flasks	,,	2	00
Demijohns, empty or full (not including contents)	hundred	12	00
Incandescent electric lamps	*ad val.*	10%	
All other glass or crystal wares, except table glass	*ad val.*	10%	
Lamp chimneys	,,	10%	
XXI. Yarns: Yarns of linen, hemp, jute and ramie, and of other unenumerated vegetable fibres (except cotton)	100 kil. N.	20	00
Yarns of cotton, pure or mixed, whatever be the proportion of cotton	100 kil. N.	30	00
Yarns of wool	,,	80	00
Yarns of silk	,,	250	00
Cordage: Tarred	,,	7	00
Other	,,	10	00
Twine of hemp, linen, jute or other unenumerated vegetable fibres, pure or mixed, fishing lines	100 kil. N.	1	00
XXII. Tissues:			
Tissues of linen, hemp or ramie, pure or mixed:			
Plain, unbleached, narrow (1)	metre	0	06
Plain, unbleached, broad	,,	0	12
Plain, bleached, dyed, printed or figured, except damasked, narrow	metre	0	09
Plain, bleached, dyed, printed or figured, except damasked, broad	metre	0	18
Prepared cloth for artists	*ad val.*	10%	
Linen for hangings and bedding, damasked	metre	0	10
Table linen, damasked	*ad val.*	10%	
Drills, unbleached, narrow	metre	0	05
Drills, unbleached, broad	,,	0	15
Drills, bleached or dyed or mixed with bleached or dyed threads, narrow	metre	0	08
Drills, bleached or dyed or mixed with bleached or dyed threads, broad	metre	0	16
Trimmings, crape, ribbons, lace, tulle, guipure, embroideries, blonde, oilcloth, carpets, hosiery, underclothing and all other articles wholly or partly made up or manufactured otherwise than in the piece, except clothing	*ad val.*	10%	
Tissues of cotton:			
Unbleached, narrow	metre	0	15
Unbleached, broad	,,	0	05
Bleached, dyed or printed, narrow	,,	0	02
Bleached, dyed or printed, broad	,,	0	06
Manufactured with dyed yarns, narrow	,,	0	02
Manufactured with dyed yarns, broad	,,	0	07
Brilliants or figured tissues	,,	0	08
Velvets and plushes	*ad val.*	10%	
Glazed calico for bookbinding, cartons, fancy articles	*ad val.*	10%	
Piqués, covers, counterpanes, carpets	,,	10%	
Table linen, dimity and damask	,,	10%	
Trimmings, crape, ribbons, lace, blonde, guipure, tulle, plumetis, fancy gauzes, muslins, wicks, oilcloth, hosiery, curtains, underclothing, and all other articles wholly or partly made up or manufactured otherwise than in the piece, except clothing	*ad val.*	10%	
Tissues of wool or hair (pure or not):			
Plain or figured stuff, and Chinese flannel	metre	0	30
Flannel and merinos, narrow	,,	0	12
Flannel and merinos, broad	,,	0	25
Other, narrow	,,	0	08
Other, broad	,,	0	16
Trimmings, crape, ribbons, lace, hosiery, carpets, hangings, blankets and all other articles wholly or partly made up or manufactured otherwise than in the piece, except clothing	*ad val.*	10%	
Tissues of silk or floss silk, pure or not:			
Trimmings, crape, ribbons, lace, foulards, blonde, tulle, hosiery, embroidery and cravats.			

(1) Broad means any width exceeding $1^{m} \cdot 05$.

Articles.	Duties. Frs. Cent.
and all other articles wholly or partly made up, except clothing ..... *ad val.*	10%
Tissues of vegetable fibres, not mentioned above, and of horsehair, and articles wholly or partly made up ..... *ad val.*	9%
Bags of jute, empty ..... per bag	0 04
" hemp, linen, cotton or other tissues except jute, empty ..... per bag	0 05
Bags of jute, imported filled ..... "	0 02
" hemp, linen, cotton or other tissues except jute, imported filled ..... per bag	0 005
XXIII. Paper, and manufactures thereof:	
Writing and printing paper, envelopes, copy-books ..... 100 kil. N.	8 00
Fancy paper ..... "	20 00
Photographic paper of all kinds .... "	20 00
Wall paper, including bordering ..... roll	0 10
Packing paper ..... 100 kil. N.	2 00
Other paper, including printed matter "	20 00
Cardboard, in sheets, moulded, cut or shaped, cardboard boxes ..... 100 kil. N.	10 00
Playing cards ..... pack	0 25
Maps and charts ..... *ad val.*	6%
Ornamented cardboard goods ..... "	10%
Registers, commercial books ..... 100 kil. N.	20 00
Albums of all kinds ..... "	30 00
Calendars, chromos, engravings, prints, lithographs and photographs ..... *ad val.*	10%
Music, engraved or printed ..... "	10%
XXIV. Hides, skins and peltries, prepared:	
Skins and hides, prepared:	
Varnished, shagreened, moroccoed ..... 100 kil. N.	90 00
Shamy or parchment, dyed or not "	50 00
Imitation leather ..... "	50 00
Manufactures of skins or leather: Sandals .. pair	0 15
Gloves ..... "	0 20
Saddles for men ..... each	5 00
Saddles for women ..... "	6 00
Harness-makers' wares, fine, other than saddles ..... *ad val.*	9%
Transmission belts, and other articles of leather for machinery ..... *ad val.*	6%
Trunks of wood or pasteboard, covered with leather, oil cloth or imitation leather:	
Small (measuring less than 66 centimetres in length) ..... each	0 60
Average (measuring from 66 to 80 centimetres) ..... each	0 75
Large (more than 80 centimetres in length) ..... each	1 00
Morocco articles, hard or supple .. 100 kil. N.	100 00
XXV. Manufactures of metal:	
Goldsmiths' wares and jewellery, including stones:	
Of gold ..... kilog.	450 00
Of silver ..... "	30 00
Of platinum ..... "	450 00
Articles gilt or silvered by any process .. *ad val.*	10%
Imitation jewellery ..... "	10%
Clock and watch makers' wares: Watches with gold cases ..... each	8 00
Watches with silver cases ..... "	2 50
Watches with cases of all other non-precious materials ..... each	1 50
Watch cases ..... "	One fourth of the duty on watches according to kind
Table or wall clocks and alarms of all kinds *ad val.*	10%
Chimes and musical boxes ..... "	10%
Clock and watch fittings ..... "	10%
Sewing machines, hand ..... each	2 00
Sewing machines, pedal ..... "	5 00
Various metal wares: Printing type .... *ad val.*	3%
Stereotype plates, with or without designs *ad val.*	6%
Wire gauze and netting of iron or steel "	6%
Wire gauze and netting of copper or brass 100 kil. N.	15 00
Sewing needles ..... *ad val.*	6%
Needles for sewing machines ..... "	6%
Crochet and embroidery needles, and button hooks ..... *ad val.*	6%
Pins, clasps and fish-hooks ..... "	6%
Pens of metal other than gold or silver "	6%
Cutlery of all kinds ..... *ad val.*	10%
Articles of moulded cast iron, and all other cast iron wares ..... 100 kil.	6 00
Iron fittings for carriages ..... *ad val.*	6%
Locksmiths' wares ..... "	6%
Anchors, cables and chains .... 100 kil. N.	3 00
Wire gauze of copper ..... "	5 00
Nails, brads, screws, eye screws, hinges, hooks, bolts, rivets and other bolt or screw makers' wares, of iron or steel .... 100 kil. N.	3 00
Do., of copper ..... "	15 00
Tubes of iron or steel ..... "	5 00
Do., of copper ..... "	15 00
Receptacles of tinned iron specially taxed in this Tariff as packing having a market value ..... 100 kil. N.	7 00
"*Bouerie*" of any metal ..... *ad val.*	6%
Articles of copper, pure or alloyed, other 100 kil. N.	15 00
Lead pipes, and all other manufactures of lead ..... 100 kil. N.	3 00
Manufactures of tin, zinc, aluminium or other metals ..... *ad val.*	6%
Household and domestic articles .... "	6%
Electric machines and spare parts ..... "	6%
Machines and machinery of all kinds, machine-tools, general machinery, steam and other boilers, sugar apparatus, refrigerating apparatus, balances, scales, brewery and other apparatus of all kinds, spare parts, tools, gardening implements and, generally, all metal manufactures enumerated in the Customs Tariff and n.s.m. in the present sea-octroi tariff ..... 100 kil. N.	5 00
XXVI. Arms, powder and ammunition: Arms of commerce:	
Sporting guns, carbines, pistols, revolvers, other arms, and spare parts ..... *ad val.*	10%
Gunpowder, ammunition (capsules, cartridges, full or empty) ..... *ad val.*	10%
Miners' fuses ..... 100 kil. N.	10 00
Fireworks ..... *ad val.*	10%
XXVII. Furniture: Furniture, fitted or not:	
Settees of bent wood and rattan ..... each	6 00
Settees, trimmed and upholstered ..... "	15 00
Arm and rocking chairs of bent wood and rattan ..... each	1 50
Arm and rocking chairs, trimmed and upholstered ..... each	5 00
Arm and rocking chairs, other ..... "	0 75
Chairs, trimmed, of bent wood or rattan .. "	0 30
Chairs, covered with straw ..... "	0 60
Chairs, trimmed and upholstered ..... "	1 50
Frames, beadings and mouldings of wood of all kinds ..... *ad val.*	12%
XXVIII. Articles of wood: Shooks for sugar casks .. 100 kil. N.	1 25
Brooms of sorghum or camelina and of birch, with or without handles ..... *ad val.*	6%
Wooden shoes ..... "	6%
Small wooden wares ..... "	6%
Wood turners' wares ..... "	6%
XXIX. Musical instruments:	
Pianos, new or second hand ..... each	100 00
Other musical instruments, accessories and spare parts ..... *ad val.*	10%
XXX. Manufactures of esparto, and basket-makers' wares:	
Basket-makers' wares of wood, osiers, straw, fine ..... 100 kil.	15 00
Do., common ..... "	5 00
Hats of straw, prepared, blocked, trimmed or untrimmed ..... each	0 20
XXXI. Manufactures of various materials:	
Coach-building: Motor-cars for the conveyance of goods or persons, having less than four seats each	20 00
Motor cars for the conveyance of goods or persons, having four seats or more .... each	400 00
Accessories or spare parts ..... *ad val.*	4%
Velocipedes, with pedals, or operated by motor, and spare parts for velocipedes .. *ad val.*	15%
Railway carriages, upholstered ..... each	20 00
" not upholstered ..... "	5 00
Riggings and fitting of metal, of leather .. *ad val.*	10%
Manufactures of india-rubber and gutta-percha *ad val.*	6%
Felt for all purposes ..... *ad val.*	6%
Hats of hair or woollen felt, trimmed or not each	0 25
Hats, caps and bonnets of cloth or horsehair or any other tissue, trimmed or not ..... each	0 15
Silk and opera hats ..... "	0 80
Helmets ..... "	0 50
Coral, cut, not mounted ..... *ad val.*	6%
Articles of real or imitation meerschaum, mounted or not with amber, real or imitation, with rubber, celluloid, horn and bone, with or without fittings of metal, in cases or not .. *ad val.*	6%
Whale-fins, cut and prepared ..... 100 kil.	8 00
Imitation whalebone made of horn, or other 100 kil.	6 00
Cork, wrought: Stoppers ..... 100 kil. N.	15 00
Cork otherwise wrought ..... "	5 00
Scientific instruments and apparatus, including telephonic, telegraphic and photographic apparatus, phonographs, graphophones, surgical instruments, chemical instruments for laboratories, other similar apparatus and their accessories *ad val.*	10%
Spectacles, eye-glasses, magnifying glasses and opera glasses ..... *ad val.*	10%
Small wares of mother-of-pearl, ivory, tortoise-shell, amber and horn ..... *ad val.*	10%
Tobacco pipes of wood ..... "	6%
Fans and hand screens of wood and paper or of stuffs, feathers, ivory, mother-of-pearl or tortoise-shell, mounted or not ..... *ad val.*	10%
Brushmakers' wares, common ..... "	6%
" fine ..... "	10%
Buttons of all kinds ..... "	6%
Toys, games, &c. ..... "	10%
Busks and springs of steel, for corsets and other toilet accessories, fitted with clasps and buttons, covered with tissue, skin or paper ..... *ad val.*	6%
Corsets of all kinds ..... "	10%
Matches, chemical (none made in Guadeloupe) gross (144 boxes)	2 55
Hair (human), worked up ..... *ad val.*	6%
Articles of fashion, including hats ..... "	12%
Umbrellas and parasols:	
Of silk, pure or not ..... each	0 45
Of wool and cotton ..... "	0 20
Of alpaca or silesian ..... "	0 25

"OCTROI-DE-MER" DUTIES—continued.

Articles made up of various materials or substances subject to different duties, not specially classed in that condition, except when the parts of the admixture can be conveniently separated, or when it is only a case of accessories	Duty of the most highly taxed component material.

NOTES.—1. The legal tares of the Customs tariff apply in the case of sea octroi.

2. Goods imported in packing and having a market value shall pay octroi on the net weight and the packing are liable to the duty chargeable thereon, *as in the case of Customs duty.*

CONSUMPTION DUTIES ON WINES.

(Decree of May 7, 1913.)

		Frs.	Cents
Red wines	hectol	2	25
White wines	,,	2	25
NOTE.—Bordeaux wines, and wines in glass and double casks are exempt from the payment of consumption duty.			
Sparkling wines (champagne and others).....	hectol	25	00
Liqueur wines (including vermouth).....	,,	15	00

EXEMPTIONS AND IMMUNITIES.

Exemption from sea-octroi duty is exceptionally granted to the following articles:

1. Provisions, stores and articles of every description sent in for the different services of the State;

2. Articles of all kinds imported for the Colony or Communes, as per bills of lading;

3. Church ornaments and objects connected with the public worship imported direct by Church Committees or on their account;

4. Furniture and wearing apparel which, on examination, show traces of use;

5. Articles of clothing and equipment for the troops and uniforms for officers and officials; and (6) for the Customs service;

7. Instruments, cables, wire and other materials necessary for the service and construction of telegraphic and telephonic lines subsidised by the Colony;

8. Material and stores of navigation companies subsidised by the State or Colony, and not being those carrying merchandise and passengers between the different ports of the Colony;

9. These shall, however, continue to enjoy the immunities previously granted to them up to the expiration of their contracts. The same immunities are accorded in the case of plant and stores, of automobile companies subsidised by the Colony up to the expiration of contracts entered into between the Administration and the navigation companies.

EXPORT DUTIES.

By Decree of May 2, 1902 (*Journal Officiel* of May 7, 1902), the Export duty Tariff applicable to the undermentioned products is approved:—

		Frs.	Cent.
Sugar	Per 100 kilogs.	1	20
Tafias and rum.....	Per 100 litres	0	85
Molasses.....	,,	0	60
Logwood.....	Per 100 kilogs.	0	25
Annotto	,,	1	00
Neutral brandies, manufactured in the colony	Per 100 litres	1	32

FRENCH POSSESSIONS IN THE PACIFIC

NEW CALEDONIA

1.—Decree of January 16, 1901, relating to the special Customs Tariff in New Caledonia.

("*Journal Officiel*" of February 6, 1901.)

ART. I.—THE SCHEDULES ANNEXED TO THE DECREES OF NOVEMBER 26, 1892; JUNE 24, 1896; DECEMBER 30, 1897; MARCH 8, 1900; July 12, 1902; Nov 6, 1906; Nov. 16, 1907, and June 30, 1911, ARE MODIFIED AS FOLLOWS:

		Duties. Frs.	Cent.
I.	Horses and cattle for breeding purposes.....	Free.	
II.	Animal products and wastes:		
	Beef, salted .....100 kil. G.	2	00
	Dead poultry.....100 kil.	20	00
	Dead game..... ,,	25	00
	Cheese ..... ,,	12	00
III.	Fish, dry, salted or smoked, other than cod, stock fish, herrings, mackerel, sardines and anchovies..	Free.	
VI.	Farinaceous food:		
	Wheat, spelt and meslin, in the grain..100 kil. G.	0	60
	Wheat, spelt and meslin, in flour.... ,,	1	30
	Oats, barley, rye and maize, in the grain and in flour .....100 kil. G.	3	00
	Groats, semolina grits, coarse flour.. ,,	2	00
	Bread	Free.	
	Rice, in the grain .....100 kil. G.	2	00
	Potatoes ..... ,,	0	40
VII.	Fruits, fresh table..... ,,	5	00
	Fruits, dry and dried in the oven, other than those specified in Art. 85 of the Mother Country tariff..	Free.	
	Bananas, citrons and pineapples from the New Hebrides.....	Free.	
	Seeds for sowing	Free.	
VIII.	Coffee, in the bean, from the New Hebrides 100 kil. N.	58	00
	Cocoa ,, ,, ,, ,,	52	00
	Vanilla ,, ,, ,, ,,	208	00
	Colonial produce for consumption ..100 kil. G.	5	00
	Sugar, foreign, in powder, of whatever standard 100 kil. G.	2	50
	Tea.....	Free.	
	Tobacco, in leaf or stalk.....100 kil.	30	00
	Cigars and cigarettes, chewing, &c.... ,,	100	00
	Do. *en figues*..... ,,	35	00
XI.	Woods, common: woods, exotic and boxwood 100 kil. G.	0	50
	Firewood.....	Free.	
XII.	Dyes, &c.: Tannery bark.....100 kil. G.	1	00
	Other tanning materials	Free.	
XIV.	Various products and waste substances:		
	Vegetables, fresh.....100 kil. G.	6	00
	Hops..... ,,	2	00
XVI.	Marble, stones, earths, combustible minerals:		
	Coal, crude or carbonized, and coal ash 100 kil. G.	0	10
	Petroleum and other lighting oils, mineral oils, paraffin and vaseline	Free.	
XVII.	Metals:		
	Ferro-metallic alloys, crude	Free.	
	Iron and steel, crude, in ingots.....	Free.	
	Fine steel for tools .....100 kil.	15	00
	Special steel ..... ,,	15	00
	Flat sheet and plate iron or steel of a thickness of:		
	More than 1 mm.....100 kil.	7	00
	From 6/10 mm. up to 1 mm..... ,,	9	00
	From 4/10 mm. up to 6/10 mm. ..... ,,	10	00
	From 4/10 mm. and under ..... ,,	11	00
	Wire of iron or steel..... ,,	7	00
	Axles of all kinds: rough ..... ,,	8	00
	Worked ..... ,,	13	00
	Tin, pure or alloyed with antimony, hammered or rolled in leaves.....	Free.	
XVIII.	Chemical products:		
	All acids and ammonia.....	Free.	
	Sea, marsh and rock salt .....100 kil. G.	0	25
XXIV.	Yarns of *phormium tenax*, abaca, or other vegetable fibres not specially mentioned, not glazed, pure or mixed, the phormium, abaca, &c., predominating in weight, twine, ropes of hemp, linen, jute, &c., pure or mixed	Free.	
	Yarns of linen, hemp, ramie, jute, pure or mixed, not glazed, single or twisted, unbleached, in skeins, on cardboard or in balls	Free.	
XXV.	Woven tissues: Jute sacks.....	Free.	
XXVII.	Hides, skins and peltries, prepared:		
	Skins, prepared .....100 kil. N.	20	00
	Saddles, called Stockman's, for men .....each	3	75
	Articles of skin or leather, harnessmakers' wares 100 kil. G.	25	00
	Leather belting, &c. for machines.....	Free.	
XXVIII.	Manufactures of metal:		
	Agricultural machines (1), machinery for the treatment of ores, including gold and copper; boilers, iron and steel tools (2), iron work for carriages, especially rolling stock for railways; anchors, cables, chains, saddlers' and harness makers' ironmongery	Free.	
	Machine tools .....100 kil.	10	00
	Presses for baling textile fibres	Free.	
	Charging apparatus for blast furnaces; throats of blast furnaces; casting pockets (*poches à fontes*); cast iron mixing apparatus; steel convertors, and casting pockets on trucks; rolling mills; entraining rollers (*rouleaux entraîneurs*); scrapers for rollers: charging apparatus for Martin furnaces..	Free.	
	Detached pieces of machines specified in the local tariff and imported together with such machines	Free.	
	Barbed fencing wire.....	Free.	
	Articles of iron, not enumerated, printed in colours, decorated or not, "en feuilles" not worked .....100 kil.	30	00
XXIX.	Sporting gunpowder, caps and miners' explosives ..	Free.	
	Primings or detonators for mines; detonators for mines with an electric priming.....	Free.	
XXXI.	Articles of wood: Shaped wooden pieces for builders and cartwrights .....100 kil. G.	0	75
	Wood, planed, grooved and (or) tongued, planks, strips and veneers for parquetry, planed, grooved and (or) tongued.....100 kil. G.	0	75
	Casks, empty, serviceable, fitted together or not, hooped with wood or metal	Free.	
	Handles for agricultural implements, of wood, less than two mm., 10 in length, and less than 55 mm. in diameter; handles for axes, shovels, pickaxes, mattocks, hatchets, sledge hammers.....	Free.	
XXXIII.	Basket and esparto wares:		
	Basket work, vegetable and wood	Free.	

(1) The exemption is limited to ploughs, harrows, scarifiers, horse-hoes and others, ridge-ploughs, rollers (jointed or solid), horse-drills, mowers, reapers, horse-rakes, binders, scrapers, coffee-hullers, pulpers and sorters, maize crushers, presses, chaff cutters, kneading-troughs, excavators, scrapers, incubators, churns (rotary), cream-separators, milk-sterilizers, butter-makers, cheese presses and machines, posset-makers, hay-presses, crushers, sifters, straw-elevators, winnowers, cake-crushers, root-pulpers, manure distributors, turnip-cutters, and pruners.

(2) The exemption is limited to spades, picks, shovels, hoes, grubbers, rakes, axes, hatchets, bill-hooks more than 45 centimetres in length, forks, pronged hoes, pruning-shears, and gardeners' saws.

	Duties. Frs. Cent.
XXXIV. Wares of different materials:	
Carts for trade, agricultural purposes and high-roads and omnibuses for the public conveyance of passengers	Free.
Rigging and gear for vessels, not mentioned	Free.
Felt, for sheathing, &c.	Free.
Matches (chemical), of wood ..... 100 kil.	12 00
„ other ..... „	20 00
Wood prepared for matches	Free.

(*Journal Officiel*, March 6th, 1901.)

Sea Octroi shall, on importation through sea-ports in New Caledonia, be collected on the goods enumerated in the Tariff, whatever be their origin, whencesoever proceeding, under whatever flag imported, and whatever be their destination in the colony.

On and after January 6th, 1901, Sea Octroi Duty in New Caledonia shall be collected in accordance with the Tariff annexed to the present decree

* TARIFF OF SEA OCTROI DUTIES.
Decree of January 16th, 1901.

Goods.	General and Minimum Duties. Frs. Cts.
Animal products and wastes:	
Milk, condensed, pure, with or without addition of sugar Per 100 kilogs. gross	4 00
Cheese, hard „ net	20 00
Cheese of all other kinds in boxes or under glass „	30 00
Vegetable oils and juices	
Pure fixed oils: olive, linseed, cotton, sesame, colza, and rape seed ..... Per 100 kilogs. gross	6 00
Turpentine, essence of „	2 50
Beverages:	
Wine, in casks ..... Per barrel up to 228 litres	12 00
„ „ .... Per half barrel, up to 114 litres	6 00
Beer, in casks and cases ..... Per hectolitre	15 00
Fisheries: Fish, dried, salted or smoked, cod, stockfish, herrings and salmon	5% *ad val.*
Fish, preserved in a natural state, marinated or otherwise prepared	5% *ad val.*
Lobsters, preserved in a natural state or prepared	5% *ad val.*
Vegetable products:	
Colonial produce for consumption:	
Bon-bons and candied fruits ..... 100 kilogs. net	20 00
Sweet biscuits „	20 00
Chocolate „	20 00
Pepper, cinnamon, nutmegs and cloves „	15 00
Tea „	20 00
Sugar, refined, sawn, in loaves, including candy „	5 00
Mineral substances:	
Marbles, stones, earths and combustible minerals:	
Materials, cement ..... Per 100 kilogs. gross	0 60
Coal and coke „ net	0 12
Petroleum, schist and other mineral illuminating oils, crude, refined and essences ..... Per 100 kilogs. gross	2 50
Heavy oils and residues of petroleum and other mineral oils ..... Per 100 kilogs. gross	1 00
Metals: Metals except their ores	5% *ad val.*
Iron and steel, drawn in bars, angle and T iron and steel, axles and tyres, iron or steel rails ..... Per 100 kilogs. net	1 50
Sheet and plate iron or steel, in bands	2 00
Sheet iron or steel	1 50
Iron, tinned (tin plate), coppered, leaded or zincked	2 00
Iron or steel wire	2 00
Copper, pure or alloyed with zinc or tin, of first fusion, cast in lumps, bars, pigs or slabs, rolled or hammered in bars or plates; in wire of all sizes, polished or not, other than gilt or silvered	10 00
Lead, in crude lumps, pigs, bars or slabs, hammered or rolled	2 00
Tin, in crude lumps, pigs, bars or slabs, pure or alloyed, hammered or rolled	20 00
Zinc, in crude lumps, pigs, bars or slabs, rolled	10 00
Manufactures:	
Chemical products except sea-salt, brine and rock salt	5% *ad val.*
Colors: Spirit varnish, essence varnish, oil varnish, or essence and oil varnish, mixed	5% *ad val*
Prepared colours, ground in oil; do., in paste, prepared with water, and others n.e.s.	5% *ad val.*
Various compounds:	
Perfumery (including scented soaps, &c.), whether manufactured with alcohol or not	5% *ad val.*
Prepared spices, mustards, sauces and other	5% *ad val.*
Medicines, compound	5% *ad val.*
Candles of all kinds, paraffin or other .. Per 100 kilogs. net	15 00
Glue, gelatine and blacking	5% *ad val.*
Earthenware and pottery &c.:	
Faïence, stanniferous and fine	5% *ad val.*
Porcelain, glass and crystal	5% *ad val.*
Glassware, of glass or crystal	5% *ad val.*
Plate glass less than one half sq. metre ..... Per sq. metre	20 00
Plate glass one half sq. metre or more ..... „	6 00
Yarns: Yarns, twine and cordage of all kinds, of flax, hemp, jute, ramie, cotton, wool or silk	5% *ad val.*
Tissues: Tissues of all kinds, made up or not, of flax, hemp, jute, ramie, cotton, wool or silk	5% *ad val.*
Paper, and manufactures of:	
Paper and cardboard, and manufactures thereof, including fancy paper; wall paper; sensitised and photographic paper; articles of cardboard or cellulose; books and albums; engravings, prints, lithographs, &c.; newspapers and periodicals; photographs; maps and music	5% *ad val.*
Playing cards ..... Per 100 kilogs. net	200 00
Metal, manufactures of all kinds, including jewellery and clock makers' wares; machinery, boilers, &c.; tools; tubes; and small articles of every description	5% *ad val.*
Arms, powder and ammunition: dynamite	5% *ad val.*
Musical instruments of all kinds and parts or accessories thereof	10% *ad val.*
Manufactures of esparto, and basket-makers' wares: hats of esparto, palm fibre, straw, &c., trimmed or not	5% *ad val*
Manufactures of various materials:	
Carriages other than for railways or tramways	5% *ad val.*
Velocipedes ..... each	20 00
Rigging and fittings of ships, unenumerated	5% *ad val.*
India-rubber and gutta-percha, manufactures of	5% *ad val.*
Felt	5% *ad val.*
Hats of hair felt	5% *ad val.*
Hats of woollen felt	5% *ad val.*
Hats, caps and bonnets of cloth, horse-hair or any other tissue, caps and bonnets of fur	5% *ad val.*
Silk hats	5% *ad val.*
Manufactures of various materials, including articles of coral, meerschaum (real or imitation) and cork; whalebone; scientific instruments; spectacles and opera glasses; fancy articles of ivory, amber, tortoise-shell, mother-of-pearl, &c.; pipes of wood; fans; brushes; buttons of all kinds; toys; corsets and busks, &c. for the same; hair, manufactured; articles of fashion; artificial flowers; umbrellas and parasols; articles composed of materials subject to different rates of duty, if not specially tariffed	5% *ad val.*
Matches, chemical, and wood prepared for matches Per 100 kilogs. net	50 00

* Note.—Sea Octroi (*Octroi de mer*) is a tax leviable on both imports and local products, and does not favour goods of French origin.

CONSUMPTION TAXES.

By the Decree of May 22, 1913, consumption taxes are levied on the following articles, whether imported into or prepared or manufactured in New Caledonia and its Dependencies, at the rates shown below:

	Frs. Cts.
Natural wines up to 14·9°: Red .. barrel of at most 228 litres	17 00
White ..... „ „ „	20 00
Natural wines, not fortified, up to 9·9° ..... barrel of at most 228 litres	10 00
Ordinary wines, in box ..... litre	0 10
Liqueur wines, aperitive wines, dessert wines, quinine wines, &c. ..... litre	1 00
Ordinary wines above 14·9°: the excess of alcohol litre of pure alcohol	3 00
Champagne ..... litre	1 00
Sparkling wines ..... „	1 00
Alcohols of all kinds, pure or mixed .. litre of pure alcohol	3 00
Absinthe and the like, pure or mixed (surtax) litre of pure alcohol	2 00
Alcohols, properly denatured	Free.

Note.—Wines put up otherwise than in boxes, hogsheads or *bordelaises* pay duty in proportion to the contents of the receptacle.

In the conversion of the apparent degree of alcohol to the real degree, fractions of degrees higher than $\frac{1}{10}$ only are to be taken into account.

Beers and ciders ..... litre	0 10
Tobacco, manufactured:	
Cigars and cigarettes ..... kilo.	6 00
Other, of all kinds	4 00
Sugar, refined „	0 10

These consumption taxes are assessed on imported goods, at the Custom house of importation, under the same conditions and rules as the customs duties.

EXEMPTIONS.

Stores destined to the service of the Navy shall be placed in its warehouses in the same manner as goods admitted into Customs warehouses. An account thereof shall be kept by the employees, and specific duty shall be payable on all quantities removed to any destination other than for Government vessels. Military uniforms and effects, as well as armament imported for the defence of the colony; list of tools and machinery for agricultural purposes, admitted duty free in the colony.

Hoes of all kinds, horse diggers, horse road scrapers (*paroirs*), rakes, incubators, churns, skimmers, milk-sterilizing machines, butter mixers, cheese-presses and cheese-making machines, milk-curdling machines, forage presses, crushers, sifters, straw elevators, winnowers, oilcake crushers, root cutters, manure spreaders, chaff cutters, turnip cutters, maize cutters; complete machinery for the treatment of ores.

Presidential Decree, dated the 24th July, 1902, provides that bananas, yams, taros, breadfruit, cocoanuts (*cœurs de cocotiers*), oranges, citrons, pineapples, and *éeis*, produced in the New Hebrides by French plantations, or by French civil or agricultural societies, are to be exempt from duty on importation into New Caledonia.

Decree of November 12, 1901, fixing the Customs *régime* applicable to certain products, the origin of the New Hebrides, on entering France and New Caledonia.

(*Journal Officiel* of November 21, 1901.)

ART. 1.—The products hereinafter mentioned originating from the New Hebrides, grown by or manufactured in commercial or agricultural establishments owned or carried on by Frenchmen, or by French civil or trading societies shall, on entering France and New Caledonia, be subject to the following duties:

Maize in the grain: 2 francs per 100 kilogrammes;
Coffee: Duties of the Minimum tariff of the mother country, with a rebate of 78 francs:
Cocoa: Half the duties of the Minimum tariff of the mother country;
Vanilla: Half the duties of the Minimum tariff of the mother country.

ART. 2.—Decrees issued on the proposal of the Minister of the Colonies and Finance will determine each year, according to the official statistics furnished by the Commissioner General of the Republic in the Pacific Ocean, the quantities of products which may be imported under the privileged treatment provided in Art. 1.

ART. 3.—Within the limits of the lump credits annually fixed as stated in the foregoing article, the Commissioner General of the Republic in the Pacific Ocean will determine the products and quantities thereof which

each grower or producing establishment shall be at liberty to import under the privileged *régime* provided in Art. 1.

These credits opened to individual names shall be suppressed in the event of fraud.

ART. 4.—It will be necessary that the goods be accompanied by a certificate of origin issued by the Commissioner General's delegate in the New Hebrides, and made out in the name of the grower or producing establishment. Importation must be direct, but transhipment of the goods at Noumea will be allowed in the case of shipments to France. The Customs at this port must in that event satisfy themselves as to the regularity of the operation and testify to the fact upon the certificate of origin.

ART. 5.—The Ministers of Colonies and Finance are, each for his Department, entrusted with the execution of the present Decree

FRENCH ESTABLISHMENTS IN OCEANIA

(S. PACIFIC)

TAHITI, MOORÉA, GAMBIER ARCHIPELAGO, TUBUAI, MARQUISES, TUAMOTU, ILES SOUS-LE-VENT

SPECIAL CUSTOMS TARIFF

SCHEDULE A.

Goods.		Duties. Frs.	c.
Opium	100 kil.	500	00
Tobacco, smoking or chewing, in carrots, cakes, or in the leaf; snuff	*ad val.*	30 %	
Cigars of all kinds	,,	30 %	
Cigarettes	,,	30 %	
Ships, wooden, less than 100 tons gross register	ton	2	00
Other ships		Free	
Chinese trunks	100 kil.	10	00
Window glass		Free	

SCHEDULE B.—BEVERAGES.

Wines, red and white, in casks	hectolitre	17	50
,, ,, ,, case of 12 bottles or 24 half-bottles		10	00
Wines, sparkling	case of 12 bottles	20	00
Liqueur wines, dry and sweet (madeira, port, *paille* sherry &c.)	case of 12 bottles	20	00
Dessert wines in casks, the same kinds as in preceding paragraph	hectolitre	100	00
Syrups, assorted	litre	0	50
Hollands, whiskey, Old Tom	,,	2	00
Alcohol	,,	2	10
Brandy, in cases or casks	,,	1	50
Rum and tafia, in cases or casks	,,	2	25
Kirsch, kümmel, in cases or casks	,,	1	50
Absinthe, in cases or casks	,,	2	00
Vermouth ,, ,,	,,	1	50
Liqueurs, assorted, in cases	,,	1	50
Cassis, *guignolet*	,,	1	50
Alcoholatures of fruits, in cases	,,	0	75
Bitters	,,	2	00
Amers	,,	1	50
Beer, porter &c.	,,	0	40
Mead and cider, sparkling	,,	0	25
Mineral waters	bottle	0	05
Vinegar	hectolitre	7	50

VARIOUS GOODS.

Starch	100 kil.	20	00
Candles, stearine	,,	30	00
Beeswax	,,	40	00
Blacking of different kinds	*ad val.*	15 %	
Sealing wax	100 kil.	15	00
Glue, strong	,,	7	00
Blue, in balls or powder	,,	20	00
Crucibles of earthenware or minerals		Free	
Ink of any colour	100 litres	15	00
Emery in powder or lumps	100 kil.	7	00
Grease for carriages or harness	,,	7	00
Putty	,,	7	00
Castor oil for industrial purposes	,,	15	00
Soap, common	,,	6	00
Varnish	,,	20	00
Preserves of fruit	,,	15	00
Chocolate, prepared cacao, confectionery	,,	20	00
Cacao, not prepared	,,	20	00
Dessert biscuits	,,	15	00
Saffron	,,	400	00
Perfumery	*ad val.*	15 %	

PAINTS.

Paints, ground in oil, water, in paste or in powder	100 kil.	7	00
Ivory black	,,	7	00
Lamp black	,,	7	00
Ochres of various kinds	,,	5	00
Plumbago	,,	7	00
Minium in powder or paste	,,	7	00

ALIMENTARY COLONIAL PRODUCTS.

Sugar, the produce of countries which are parties to the Brussels Convention:			
Refined and similar sugars	100 kil.	6	00
Other	,,	5	50
Sugar, the produce of countries where the existence of bounties has been ascertained in accordance with Articles 4 and 7 of the Brussels Convention:			
Refined	100 kil.	56	00
Raw	,,	55	50
Sugar, the produce of countries other than the above, pays according to the original rates, viz.			
Refined	100 kil.	25	00
Raw	,,	30	00
Spices, cinnamon, pepper, cloves, nutmegs &c.	,,	25	00
Tea	*ad val.*	8 %	
Coffee	100 kil	35	00
Molasses	,,	25	00
Olives, in brine	*ad val.*	15 %	
Capers, in vinegar	,,	15 %	
Achards, in vinegar (Indian pickles)	,,	15 %	
Mustard, prepared	,,	15 %	

Goods.		Duties. Frs.	c.
FARINACEOUS SUBSTANCES AND ALIMENTARY PRESERVES.			
Wheat flour	100 kil.	2	00
Rice	,,	2	00
Feculæ of *pia* manioc and yams	,,	10	00
Potatoes	,,	0	50
Onions, garlic and shallots	,,	2	00
Pulse: Beans, lentils, peas, split beans	,,	3	00
Vegetables, pressed (Appert system) or boxes or tablets	*ad val.*	10 %	
Tapioca	100 kil.	10	00
Alimentary pastes, called Italian	,,	10	00
Feculæ of various kinds	,,	10	00
Biscuits, sea	,,	3	00
Peas, green, preserved in their natural state	,,	15	00
,, preserved in butter, or with ham	,,	25	00
Beans, green; kidney beans, mushrooms; boletus, in oil: tomatoes; asparagus; chestnuts, roasted; Julienne soup: Bouillon; soup, military; artichokes; snails *a la Bordelaise*: cauliflower: soups, in tins; sauces	100 kil.	15	00
Truffles	,,	400	00
Liebig meat extract	,,	50	00
FRUITS AND SEEDS.			
Grapes or other fruit, dried	100 kil.	10	00
Table fruits, preserved in their juice	,,	10	00
Fruits and vegetables, pickled in vinegar	,,	10	00
Fruits and seeds for sowing		Free.	
Cereals: Wheat, barley, oats, bran, rye, meslin, millet and other seeds for birds, fodder, malt	100 kil.	1	50
Prunes, dried	,,	10	00
Almonds	,,	15	00
Maize	,,	15	00
FIBRES FOR MANUFACTURING PURPOSES.			
Vegetable silk	100 kil.	10	00
YARNS AND TISSUES.			
Cotton goods in the piece, white or unbleached calico, blue or coloured ticking, madapolam, Oxford, jaconet, cambric muslin, *brillantes*, zephyrs, table and body linen, *faruoti*, denims, cretonne, shirting, cotton sail cloth	*ad val.*	13 %	
Coloured calicoes and muslins	,,	13 %	
Pareu, up to one metre in width and above	,,	13 %	
Linen tissues: White tissue for body or table linen, sheeting, batiste and lawn, sailcloth, white or coloured ticking, oilcloth for table covers, packing cloth	,,	13 %	
Stuffs of wool or mixed with wool, alpacas, flannel, cloths, soft woollen goods, cashmeres, merinos, bunting, serges, covers for billiard tables	,,	13 %	
Stuffs of silk or mixed with silk	,,	13 %	
Satins, plain or brocaded silk goods, grenadines, foulards and crépons, satinettes, velvets	,,	13 %	
Miscellaneous: Woollen and cotton blankets, stockings and socks of wool, knitted goods, shawls of wool and cotton mixed, cotton wadding; ready-made clothing and body linen of all kinds; tissues of horsehair, wool, silk or cotton for furniture and hangings; carpets of wool or oilcloth for floors; ribbons of all kinds, gauze, tulles, lace, crape, embroidery, trimmings, shawls mixed with silk, silk stockings, nets, blondes, cotton sewing thread	,,	13 %	
SHIPS' MATERIALS.			
Water tanks	*ad val.*	5 %	
Chains, of whatever size	,,	13 %	
Craft, of whatever size	,,	10 %	
Pulleys of wood or iron	,,	8 %	
Tow of flax or hemp	100 kil.	10	00
Felt	,,	10	00
FURNITURE.			
Furniture, common, wooden beds, wooden tables, cupboards, chests of drawers, washstands, larders, spring and other mattresses and pillows, trunks of white wood	*ad val.*	13 %	
Furniture, fine, cupboards with mirror, buffets, chests of drawers, washstands with marble, tables for parlours and dining rooms; consoles; sofas, chairs and armchairs, covered or upholstered; frames, mirrors, *étageres*; battens and mouldings, gilt or not, for curtain cornices or for picture frames; billiard tables and accessories, work tables, playing tables, music racks, piano stools, writing desks and tables, stools, cheffoniers &c.	,,	13 %	
Iron beds, arm and other chairs of cane	,,	8 %	
METALS.			
Metals, crude, iron, cast-iron steel, copper, zinc, lead, tin, crude iron for building purposes	100 kil.	12	00
Gold, in bars thread, ingots, or leaf	kilog.	500	00
Silver ,, ,, ,, ,,	,,	35	00
Platinum	,,	575	00
Metals, wrought and ready for use	*ad val.*	13 %	
Sheet iron, galvanized	,,	13 %	

Goods.		Duties. Frs.	c.
MANUFACTURES OF VARIOUS MATERIALS.			
Pencils of all kinds	gross	1	00
Basketmakers' wares, common and fine	*ad val.*	13	%
Parchment of all kinds for harness and saddlery	,,	13	%
Needles for sewing, for sails, and for machines	,,	8	%
Arms	,,	20	%
Fireworks	,,	20	%
Surgical instruments and apparatus		Free	
Jewellery of gold, silver, plated, with precious stones, pearls, imitation pearls &c.	*ad val.*	13	%
Jewellery, nickelled, imitation	,,	13	%
Gold and silversmiths' wares	,,	13	%
Trinkets, various toys, pens and penholders	,,	13	%
Badges of all kinds	,,	8	%
Brushes	,,	13	%
Brooms of hair, millet and sorghum	,,	13	%
Hats of any shape, for men, women, or children	,,	13	%
Boots and shoes of all kinds	,,	13	%
Cutlery, safes	,,	13	%
Printing type		Free	
Carriage bodies, suspended carriages, and in general, fine carriages	*ad val.*	20	%
Suspended vehicles, wagonette form	,,	20	%
Wagons, trucks, drays, carts and hand-carts	,,	20	%
Velocipedes and perambulators	,,	13	%
Hair, human, wrought	,,	13	%
Cordage of any form or size	100 kil.	10	00
Manilla	,,	10	00
Fishing lines of cotton	,,	10	00
,, of hemp	,,	10	00
Hemp, white and tarred	,,	10	00
Sail twine or twine of hemp or cotton	,,	10	00
Fishing nets of cotton or hemp	,,	10	00
Flat-irons	*ad val.*	8	%
Flowers, artificial	,,	30	%
Gloves and mittens of leather, silk or cotton	,,	30	%
Fish-hooks	,,	8	%
Clocks and watches	,,	15	%
Extra parts and accessories for clocks and watches		Free	
Lamps, hanging or portable, with globes and with ornaments	*ad val.*	15	%
Instruments, mathematical, physical, chemical, astronomical, topographical, for natural history and for calculation		Free	
Instruments, photographical	*ad val.*	8	%
,, musical, wind, copper, wood or string	,,	15	%
Drums, large and small	,,	15	%
Barrel organs and musical boxes	,,	15	%
Accordeons	,,	15	%
Extra parts, which can be used for fitting or repairing the foregoing instruments	,,	15	%
Harmoniums, *harmonica flutes*, organs and pianos	,,	15	%
Instruments for weighing and measuring	,,	8	%
Agricultural or industrial machines, machine tools, and accessories for such machines		Free	
Engines, marine or traction		,,	
Sewing machines	*ad val.*	8	%
Coffee and pepper mills	,,	8	%
Fire pumps and accessories		Free	
Sucking and forcing pumps and accessories	*ad val.*	8	%
Cartridges and ammunition of all kinds, and accessories for firearms	,,	20	%
Tools of various kinds, and agricultural implements	,,	8	%
Umbrellas and parasols of all kinds	,,	10	%
Printing presses		Free.	
Copying presses	*ad val.*	10	%
Pipes, tobacco, of all kinds	,,	15	%
Ostrich and other feathers for trimming hats	,,	20	%
Hardware, tinware, iron ware and accessories	,,	10	%
Nails, bolts, stoves and accessories	,,	10	%
Hose of caoutchouc	,,	10	%
Caoutchouc in sheets, for washers, joints and valves		Free.	
Metallic gauze of brass, iron, steel, galvanized or not; painted or not	*ad val.*	10	%
Tresses of wood, straw or bast, sparterie, mats	,,	10	%
Wooden wares, oars, boxes of white wood, small wooden wares, plates, spoons, bowls, shovels, etc.	,,	8	%
Casks, empty, fitted together or not, tool handles of all kinds	,,	8	%
Parts for buildings and pieces for carpenters (doors, shutters, windows)	,,	8	%
Wagonmakers' wood, wrought	,,	8	%
Parquetry, inlaid wares, mosaics	,,	8	%
Saddletrees, and wooden hames	,,	8	%
Art objects, pictures, engravings or paintings, not framed; statues and statuettes of various materials; vases, sculptured or engraved; lustres or candelabras, medals, fancy articles, Chinese wares	,,	10	%
Chinese mats	,,	10	%
Coins, foreign		Free.	
ANIMAL PRODUCTS AND SUBSTANCES.			
Meats in tins: beef, roasted, boiled, pressed; mutton and similar preparations	100 kil.	8	00
Tongues of oxen or sheep	,,	8	00
Pigs' feet and ears, shoulders	,,	8	00
Hams and sausages	,,	8	00
Meat, dried or salted, smoked or in brine	,,	3	00
Butter in barrels, tins or bottles	,,	10	00
Lard, various kinds of cheese	,,	6	00
Neatsfoot oil	,,	13	00
Milk, concentrated	,,	8	00
Tallow	,,	2	00
Hair, raw	,,	13	00
Horsehair, twisted	,,	13	00
Wool, for mattresses	,,	13	00
,, unwashed		Free.	
Hides and skins, prepared, of cows, calves, sheep, goats, etc.	100 kil.	20	00
,, ,, raw	,,	13	00
Pastry, fine	,,	20	00
,, military	,,	10	00
Tripe	100 kil.	15	00
Paté du diable and similar preparations	,,	15	00
Hams, in tins	,,	15	00
Game in tins	,,	15	00
Poultry in tins	,,	15	00
FISHERIES.			
Sardines, in oil	,,	13	00
Salmon, in tins	,,	8	00
Lobsters, in tins	,,	10	00
Oysters, in tins	,,	10	00
Mackerel	,,	10	00
Mussels *à la Bordelaise*	,,	10	00
Tunny in oil	,,	10	00
Royans in oil (sardines from Royan)	,,	13	00
Lamprey	,,	20	00
Cod fish, in tins	,,	8	00
Herrings, in oil	,,	10	00
,, smoked	,,	4	00
Anchovies, in oil	,,	10	00
Fish, dried, salted, in brine, or smoked	,,	3	00
Fish oil	,,	13	00
Isinglass	,,	13	00
Sponges, common	,,	13	00
,, fine	,,	50	00
VARIOUS PRODUCTS AND WASTES.			
Gelatine	100 kil.	13	00
Ginger roots	,,	13	00
Hops	,,	13	00
Cork in sheets	,,	25	00
Corks	Thousand	2	00
Sand for moulders		Free.	
Oilcakes	*ad val.*	13	%
Charcoal	100 kil.	2	00
Beer yeast		Free.	
STONES, EARTHS AND COMBUSTIBLE MATERIALS.			
Slates, roofing	*ad val.*	8	%
Bitumen, solid or liquid	,,	8	%
Spanish white, or chalk	100 kil.	3	00
Bricks, common	Thousand	5	00
,, fireproof	,,	15	00
Tiles, paving	,,	10	00
Coal		Free.	
Lime for industrial purposes		,,	
,, for building	1000 kil.	5	00
Cement	barrel of 100 kil.	1	50
Coke		Free.	
Tar	100 kil.	5	00
Schist oil	30 kil.	0	85
Marble, rough or cut	*ad val.*	8	%
Grindstones	100 kil.	5	00
Rocks for building purposes		Free.	
Stones, building, cut		,,	
Whetstones	*ad val.*	13	%
Pumice stones	,,	13	%
Lithographic stones		Free.	
,, slabs		,,	
Porcelain and faïence wares	*ad val.*	13	%
Pottery	,,	13	%
Tiles, roofing	Thousand	7	00
Turf		Free.	
CHEMICAL PRODUCTS.			
Chemical products intended for arts and industries	*ad val.*	5	%
Soda	100 kil.	3	00
Sulphur	,,	3	00
Dyes, prepared and tannins	*ad val.*	13	%
Tripoli	100 kil.	8	00
Matches, of wax or wood	Gross of boxes	2	00
Powder, blasting or sporting	100 kil.	15	00
Salt, table and cooking	,,	1	00
Dynamite, fuzes, and percussion caps	,,	15	00
PAPER, AND MANUFACTURES OF.			
Maps		Free.	
Cardboard for printers		,,	
,, for packing purposes		,,	
,, for roofing	*ad val.*	8	%
Account and note books	,,	8	%
Writing paper of all sizes	,,	8	%
Printing paper	,,	8	%
Packing paper	100 kil.	2	50
Filtering paper	*ad val.*	8	%
Coloured paper for bookbinders	,,	8	%
Wall paper	,,	3	%
Drawing paper		Free.	
Music paper		,,	
Books of all kinds, journals, publications		,,	
Chromos, photographs	*ad val.*	8	%
Labels, printed	,,	8	%
Music, engraved		Free.	
Playing cards	*ad val.*	13	%
Envelopes and wrappers	,,	8	%
Venetian lanterns, balloons, etc	,,	8	%
Cigarette paper	,,	8	%
Pictures	,,	8	%
VEGETABLE JUICES.			
Olive oil	hectolitre	25	00
Linseed oil	100 kil.	15	00
Colza oil	,,	15	00
Cocoanut oil	,,	20	00
Gum arabic	,,	15	00
Resin, pitch	,,	2	00
Liquorice, or juice of liquorice roots	*ad val.*	15	%
Spirits of turpentine	100 kil.	15	00
Vegetable tar	,,	5	00

Goods.		Duties. Frs.	Cts.
Wood of all kinds.			
Wood, pine, in logs, squared or sawn	cub. metre	4	00
,, planed on one or both sides, dovetailed	,,	5	00
,, cedar, walnut or oak, for cabinet makers	,,	8	00
,, cedar and other, for buildings, ships, or for wagon makers	cub. metre	8	00
Wood of the Islands	,,	10	00
Posts	thousand	50	00
Shingles	,,	1	00
Laths	*ad val.*	10%	
Firewood	stere	2	00
Vitrifications.			
Glassware, glass and crystal ware, of all kinds	*ad val.*	15%	
Goods.			
Not enumerated in the present tariff	,,	8%	

Exemptions.

The following articles shall, in addition to those mentioned in the foregoing tariff, be admitted free of all Customs duties, viz.:

Provisions, materials or articles imported for account of the State, Colony or Municipalities.

Machine tools for working wood or metals.

Tools having been used, imported by artisans coming to settle in the colony.

Oxen, bulls, cows, horses, sheep, rams, goats and pigs.

Poultry, game, and all live birds.

Arms and ammunition of war, properly so-called.

Wearing apparel and articles of equipment for the troops of the garrison.

Articles intended for primary, secondary or professional schools.

Clothing and effects forming the baggage of travellers at the moment of their arrival.

Furniture and personal effects in use, belonging to military functionaries and officers of whatever rank, discharged at the time of their arrival in the Colony.

Furniture and personal effects in use, belonging to any citizen coming to settle in the Colony.

Diving suits and any apparatus used in mother-of-pearl fishery.

Fruit trees, plants and fruits.

Cotton *fungangs*, copra, trepangs, cocoanuts, lemon-juice, bancaul nuts, cotton seed, shells and tortoise-shell of all kinds; and in general, all raw materials the produce of the Islands intended for re-exportation, excepting coffee.

Robes and toques of members of the tribunals.

Regulation uniforms, articles of armament and equipment intended for officers.

Uniforms and insignia for civil officials.

Books and printed matter for Consulates.

Material employed in the construction or repairing of ships, barques or boats, provided that the importer obtains permission from the Administration, and that the importation be controlled.

Recipients, sacks, cases and materials used for packing native produce and intended for exportation.

Gasoline and petroleum suitable for fuel in machines for locomotion, navigation and agricultural or industrial purposes.

Export Duty.

By Decree of March 12, 1899, a Customs duty of 15 francs per 100 kilogrammes is established on mother-of-pearl exported.

The amount of duties paid by exporters will be refunded at Tahiti, on production of a certificate issued by the Metropolitan customs service showing that the mother-of-pearl exported has been landed at a French port and declared for consumption.

"Octroi-de-Mer" Duties.

By Decree of March 11, 1897, sea octroi is levied according to the Tariff annexed to that law. The greater portion of the goods are apparently subject to a tax of 12% *ad valorem*. Gasoline and petroleum are exempt from duty (*Journal Officiel*, May 11, 1904).

Landing Dues.

By Decree of November 23, 1897, a tax is levied of 10 centimes per ton in bulk and per day, from the ninth day of deposit, on goods placed in landing sheds.

GERMANY

ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF

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MONEY.—The monetary unit of Germany is the Reichsmark of (100 pfennige) 1s.

WEIGHTS AND MEASURES.—Germany has adopted the metrical system.

IMPORT TARIFF OF THE GERMAN CUSTOMS UNION

[In force March 1, 1906.]

[NOTE.—The German Customs Union includes, besides the territory of the German Empire proper, the Grand Duchy of Luxemburg and the two Austrian communes of Jungholz and Mittelberg. The free ports of Hamburg, Cuxhaven, Bremerhaven, and Geestemunde, the island of Heligoland, and a few frontier districts in Baden (Zollausschlüsse) are not included in the Union.]

CUSTOMS LAW OF DECEMBER 25, 1902.

§ 1.—With the exception of imports from certain countries, which form the subject of special provisions, goods imported into the German customs territory shall pay the duties finally adopted by the sixteenth commission and laid before the Reichstag on October 6, 1902. In the case of the following tariff numbers however, the duties shall be otherwise fixed, viz.: No. 808 at 4.50 marks, No. 809 at 7.50 marks, No. 810 at 12 marks, No. 816 at 8 and 12 marks, No. 825 at 8 marks, No. 905 at 4 marks, and No. 906 at 15, 12, 10, 9, 7, 5.50, 4.50, and 3 marks.

In regard to the undermentioned cereals, the tariff duties shall not be reduced by way of convention to lower rates than are set forth in the following schedule:

		Marks.
Rye	100 kilos.	5.00
Wheat and spelt	,,	5.50
Malting barley	,,	4.00
Oats	,,	5.00

Exemptions from and reductions of duty agreed to by convention shall apply to products of German territories not included in the customs territory save such exceptions as the Bundesrath shall see fit to adopt. These decisions shall be communicated to the Reichstag forthwith or at its next session, if not then assembled, and shall be cancelled in case the Reichstag refuses to sanction same.

Exemptions from and reductions of duty granted by convention may likewise extend to products of German colonies and protectorates by order of the Bundesrath.

Information as to rates of in port duty.

§ 2.—An office shall be opened in every tax district, whose duty shall be to supply, on application, information as to the customs rates chargeable on any merchandise or articles imported into the German customs territory.

Gross and net weight.

§ 3.—The duties imposed according to weight will be levied on the gross weight when—

(*a*) The tariff so expressly provides, and

(*b*) With respect to goods on which the import duty does not exceed 6 marks per 100 kilograms.

In other cases the duties will be levied on net weight.

In ascertaining the net weight of liquids, the weight of the receptacles containing them, such as casks, bottles, stoneware vessels, etc., will not be deducted.

The Bundesrath will determine what proportion of gross weight may be deducted by way of tare in assessing the net weight.

On the importation of goods, receptacles commonly employed in trade are to be admitted free of duty.

In the case of goods dutiable on gross weight but imported without packing or in receptacles not commonly employed in trade, and in the case of liquids imported in immediate receptacles not commonly employed in the trade, the Bundesrath may order that the weight of the receptacles commonly used in the trade be added to the net weight of such goods or to the actual weight of said liquids.

Specified custom-houses for clearance of certain goods.

§ 4.—The Bundesrath is authorised to prescribe that the clearance of certain goods, customs examination of which offers special difficulties, be only effected in certain specified custom-houses unless the interested parties are willing to pay the highest duties stipulated in the tariff as applicable to such goods or undertake to pay the expenses connected with the conveyance of the goods or samples thereof to the proper custom-house.

Goods admitted free of duty.

§ 5.—The following goods are admitted free of duty:

(*a*) Articles sent by post from abroad, when the gross weight of such articles does not exceed 250 grams;

(*b*) All articles paying duty according to weight, when such weight is under 50 grams.

The Bundesrath will determine to what extent fractions of a kilogram may, in other cases, be disregarded at the time of fixing the weight of the goods.

Duties amounting to less than 5 pfennigs will not be levied, and higher duties only in so far as they are divisible by 5, all surplus pfennigs being eliminated.

The Bundesrath may, in case of misuse of the provisions hereof, enact limitations affecting any specified goods or frontier limits.

The exemption may be restricted by the Bundesrath in case of finely-cut tobacco and cigarettes, and also tubes and small sheets of cigarette paper.

§ 6.—The following articles remain free of duty:

1. Agricultural and animal products coming from farms beyond the frontier which are managed from houses and farms within the frontier; also forestry produce when the forest land beyond the frontier has formed part of property within the frontier since at least July 15, 1879.

2. Fish, seals, whales, and other sea animals caught by German fishermen, and by crews of German vessels, as well as products derived from such fish and animals.

Shellfish caught in foreign territorial waters are excluded from the exemption.

The Bundesrath will enact the necessary prescriptions to secure supervision.

3. Clothing and body linen which have been used and which are not imported for sale or for industrial purposes.

4. Used articles belonging to immigrants and intended for their own use; used machines for industrial or agricultural purposes shall, however, be only admitted exceptionally and subject to a special permit.

Under a special permit, new articles making up trousseaux and engagement or wedding presents intended for foreigners or for natives who have more than two years resided abroad, and who, upon their marriage with a native of Germany, remove their residence to Germany. From this exemption are to be excluded foodstuffs and consumable goods, unmanufactured yarns and spun wares, as well as all other products requiring to be worked up; also raw materials of all kinds, and animals.

The Chancellor of the Empire may, with the assent of the Bundesrath, order that the benefit of sub-sections 1 and 2 be wholly or partly refused to subjects or citizens of a state which does not grant reciprocal treatment.

5. Used effects proved to have been inherited, subject to a special permit.

6. Serviceable articles of all kinds, whether new or not, imported by travellers, carriers, shipmasters and crews for their own personal use or for the exercise of their profession during the journey, as well as other articles of the kind which precede or follow such persons; also live animals which actors on a trip employ either for the exercise of their profession or for exhibition purposes.

This exemption further extends to trunks, bags, and other used travelling requisites re-entering from a foreign country, if they served for the transport of passengers' effects abroad.

7. Articles of consumption imported by travellers, including carriers, for their own personal use on the journey, as well as stores for masters of ships and their crews, but in the latter case only in a quantity not exceeding two days' requirements.

The exemption may be restricted by the Bundesrath in case of finely-cut tobacco and cigarettes, and also tubes and small sheets of cigarette paper.

8. Vehicles of all kinds, including their accessories and furnishings exclusively utilized for bringing in persons and goods, and imported solely for the purpose or reimported from abroad after having been used for a like transport outward; also vehicles introduced for the purpose of conveying persons or goods abroad.

Horses and other animals (including their harness and blankets), used for riding, draft, or carrying purposes and which for such purpose only cross the frontier, or come back from abroad after having been used as aforesaid on going out; horses and other animals used for conducting abroad persons, vehicles, or goods.

Vehicles of all kinds as well as horses or other animals belonging to travellers even if at the time of importation they should not be employed as means of transport, subject to proof being furnished that they were previously the property of such persons and are subsequently required for their use.

Vehicles or animals which in the foregoing cases permanently remain in the country become liable to duty.

Fodder required for feeding on the journey, and imported with the animals referred to in sub-sections 2 and 3, in a quantity corresponding to the number of animals and probable length of the journey not to exceed two days.

The Bundesrath will enact special provisions in reference to the treatment of railway cars used for conveying passengers.

9. Wrappers, coverings, and other wrapping material, including rollers, wooden or cardboard rods and similar articles imported for use in exporting goods, or such wares coming back from abroad if proved to have been used for such purpose. In the former case, evidence of their exportation within a term deemed sufficient will be required and, if needful, payment of the duties guaranteed; these formalities may, however, be dispensed with if the wrapping materials have been previously used and no doubt exists that same are actually intended to be used in the exportation of goods.

10. Sample cards and samples in cuttings or patterns which are only fit to be used as such, except samples of alimentary or consumable articles, but including specimens and samples of coffee, cocoa, sugar, raw tobacco, and dried fruits imported through the post and weighing up to 350 grams.

11. Works of art imported for art exhibitions or for public art institutions or collections; also such other articles as are intended for public institutions or collections for educational or exhibition purposes.

12. Materials necessary for building, repairing, or equipping sea or river vessels with the exception of cabin and galley requisites. This privilege does not apply to pleasure boats for river or lake navigation, which are subject to such special regulations as shall be issued by the Bundesrath.

13. Shields, flags, and other articles sent by foreign Governments to their representatives in Germany for the purpose of the service, provided the respective countries grant reciprocal treatment.

14. Coffins containing corpses and urns containing ashes of cremated bodies, including wreaths and other like articles for ornamenting said coffins and urns or the means of transport thereof.

Customs treatment of waste and damaged goods.

§ 7.—Waste materials not enumerated in the tariff, also damaged and unserviceable articles, shall be treated as the raw materials of which they are made, provided they are unfit for any other use, or are rendered unserviceable by appropriate means taken under orders of the customs.

Dutiable waste materials and damaged goods imported as fertilizers are admitted free of duty, provided their application for any other purpose appears impossible, or if they have been rendered unfit for any other use, by proper means taken by order of the customs. Other damaged goods are free of duty if destroyed under supervision of the administration.

Duty free importation of railway materials.

§ 8.—If by international conventions, railroads are organized, or are to be established, between the German Empire and a neighbouring state, and if the working of such railroad necessitates the establishment of a customs and connecting frontier station in common, the Bundesrath is authorized to grant the duty-free importation to:

1. Materials necessary for building and putting in working order the connecting station and line between the station and the customs frontier, provided the purchase of such materials be incumbent upon the foreign authorities or companies.

2. All articles necessary for the operation of the foreign railroad enterprise, including the maintenance of the railroad station and the line running to the junction, and for the official use of the foreign customs officers.

3. Instruments and articles of functionaries and employees of such foreign railroad administration, and of employees of other branches of the foreign administration who serve within the limits of the German customs union.

Certificates of origin to be required.

§ 9.—On the importation of goods subject to differential duties according to the country of origin, the importer shall declare, and if so required shall prove, the country of origin of the goods. The Bundesrath will enact the rules to be complied with in regard to the terms and form of declaration as well as to the furnishing of proof. If the importer fails to fulfill the above conditions the goods shall be treated on the less favored footing, without prejudice to any fines and other penalties he may have incurred.

Surtax on goods from States discriminating against German ships or products.

§ 10.—Dutiable goods proceeding from States that treat German ships or products less favorably than those of other nations may, in addition to the duties provided for in the tariff, be burdened with a surtax not exceeding twice the amount of the tariff rate imposed on such goods or even with a surtax equivalent to the total value of the goods themselves. Goods free of duty according to the tariff may, under the same conditions, be taxed with a duty not exceeding 50 per cent. ad valorem.

In like manner, and save conventional stipulations to the contrary, foreign goods may be subjected to the same duties and customs formalities as are applied to German goods in the country of origin.

The measures provided for in this section shall be put in force by imperial ordinance after being approved by the Bundesrath.

Any provisions enacted in the matter shall be communicated to the Reichstag forthwith, or, if not assembled, at its next session. The same shall be cancelled if not assented to by the Reichstag.

Drawback certificate for export of certain agricultural products.

§ 11.—1. Whoever exports from the free circulation of the customs territory rye, wheat, spelt, barley, oats, buckwheat, pulse, colza, and rape seeds in a quantity of at least 500 kilograms shall, on demand, be entitled to a warrant (import certificate) authorizing him to import duty-free a quantity of the same products corresponding to the amount of duty represented by the said warrant within a period (which in no case can exceed six months) to be fixed by the Bundesrath.

Clearance for export of above-named products, with application for issue of import warrants, must be effected through the custom-houses designated by the chief fiscal authorities of the respective States.

Transit depots not placed under customs lock shall be authorized for the above-mentioned goods intended exclusively for sale beyond the customs territory. The goods deposited therein may be handled or re-packed without any restriction or declaration; they may also be mixed with native merchandise, provided that the quantities entered for export in so far as they do not exceed the stock of foreign goods in store, shall be deducted from the latter: the remainder to be considered as home goods (*purely transit depots*).

In regard to goods of the above description, partly to be consumed outside the customs territory and partly within the same, similar depots may be allowed if necessity requires. The quantities cleared from such depots for consumption in the customs territory shall be entered as duty-free by being deducted from the warehoused stocks of native goods, provided the former do not exceed these stocks, the remainder to be treated as foreign goods (*mixed transit depots*). The Bundesrath will designate in what localities the establishment of such depots may be authorized.

Transit depots, not being subject to customs lock, may be authorized in respect of cereals not enumerated above, as well as dutiable oleaginous fruits, in case such products are intended exclusively for sale outside the customs territory. In these depots the merchandise may be handled and packed afresh without any restriction or declaration, or it may be mixed with native goods. If the mixed goods are exported the proportion of foreign goods entering into the mixture shall be considered as the quantity in transit and free of duty. Similar transit depots may be authorized for goods of this kind intended for sale partly outside the customs territory, partly within the same.

2. Purely transit depots, not being jointly locked by the customs shall likewise be authorized, and mixed transit depots may be authorized with the joint lock of the customs, for unplaned wood for building or other industrial purposes. The premises need not be inclosed. At certain periods permission will be granted to remove the wood and to return it to the transit depot in a finished state liable to a higher rate of duty as wood for building or other industrial purposes, or under the class of common or coarse woodenwares. The Bundesrath will designate in what localities the establishment of these mixed transit depots may be authorized.

Waste from the working of building and other wood in transit depots shall be entitled to a proportionate reduction of the duties charged to account when the wood is exported outside the customs territory; the amount of this reduction shall be determined by the Bundesrath.

3. Millers or maltsters shall on the exportation of their products receive import warrants for a corresponding quantity of cereals or pulse (see section 1 of this paragraph). The yield of these products which will have to be taken into account shall be determined by the Bundesrath.

4. A drawback shall be allowed to owners of oil mills on the exportation of the oils manufactured by them. This drawback shall consist in the remission of the duty payable on the quantity of foreign dutiable oleaginous fruits taken to the mills, and corresponding to the quantity of exported products; the yield which is to be taken into account shall be determined by the Bundesrath. Foreign oleaginous fruit conveyed to the mills under customs pass, and all other oleaginous fruits entering inclosures declared for the storage of foreign oleaginous fruits, may be removed in their natural condition with the permission of the customs authorities only. Any infringement of this provision will be liable to a penalty not to exceed 1,000 marks.

The provisions of sub-section 3 shall be extended to oil-mill owners in reference to the manufacture of colza and rape-seed oils.

5. Goods entering a bonded warehouse or a private warehouse jointly locked by the customs shall be considered as exports within the meaning of sections 1 to 4.

6. The Bundesrath will enact the necessary measures relating specially to the form of import warrants, the nature of exported goods for which import warrants are applied for, as also the conditions to be complied with by warehouse owners.

It will further issue regulations as to the use of import warrants proportionately to their value in payment of customs duties on goods other than those specified in section 1 of this paragraph, subject to specified conditions.

Credit for payment of duties.

§ 12.—Credit may, on application, be given for the maximum limit of three months, subject to sufficient security being furnished and upon compliance with the regulations framed by the Bundesrath

This credit does not apply to the payment of duties upon cereals, pulse, colza, and rape seed, or derivatives thereof produced by milling or malting. If such products are deposited in a public bonded warehouse or in a private warehouse (whether the latter be jointly locked by the customs or not), the duties credited for the storage term shall, if the goods enter consumption, bear interest at 4 per cent. for the full term of storage, according to rules to be issued by the Bundesrath

Abolition of local taxes on certain articles of food.

§ 13.—From and after April 1, 1910, no further tax shall be levied on account of the communes or corporations on cereals, pulse, flour, or other milling products or upon bakers' goods, cattle, meat, meat products, and fat.

This provision shall not apply to the tax levied by communes on malt intended for brewing purposes.

The provisions to the contrary contained in Section I and § 7 of Section II of article 5 of the Customs Union Treaty (Zollvereinigungsvertrag) dated July 8, 1867 (Bundes Gesetzblatt, p. 81), and in the law of May 27, 1885 (Reichs-Gesetzblatt p. 109), amending said treaty, are hereby repealed.

Penalties for violation of this law.

§ 14. Violations of this law or of duly published regulation for its execution shall be liable to a fine not exceeding 150 marks, unless a heavier penalty be incurred under § 11, section 4, hereof or under §§ 135 and following of the Customs Union Law (Vereinszollgesetz).

Application of certain customs receipts to pension fund.

§ 15.—In case the net proceeds of customs duties on the goods classed under Nos. 1, 2, 102, 103, 105, 107, 107*a*, and 160 of the tariff (§ 1),

calculated per head of inhabitant of the German Empire, exceeds the net proceeds of the same goods calculated on an average for the years 1898 to 1903 per head of inhabitant, such excess shall be applied to the establishment of a pension fund for widows and orphans

This appropriation shall be the subject of a special law. Until such law enters into operation the above surpluses are to be collected and invested at interest on account of the Empire.

In case the said law is not made operative prior to April 1, 1911. the interest on surpluses collected, as well as the accumulated surpluses shall from and after that date be distributed among the different institutions for insurance against invalidity in proportion to the insurance premiums collected by them during the previous year, for the purpose of insuring the widows and orphans of the insured.

The allowances to the several institutions shall be made according to regulations to be approved by the Imperial Insurance Office.

Date of commencement of this law.

§ 16.—The date upon which this law is to enter into force shall be fixed by imperial ordinance, subject to the approbation of the Bundesrath. (*a*)

From the same date the following shall be deemed repealed: The customs law and tariff of May 24, 1885 (Reichs-Gesetzblatt, p. 111); the laws dated April 18, 1886 (Reichs-Gesetzblatt, p. 123); December 21 1887 (Reichs-Gesetzblatt, p. 553); April 14, 1894 (Reichs-Gesetzblatt, p. 335); May, 18, 1895 (Reichs-Gesetzblatt, p. 238); March 6, 1899 (Reichs-Gesetzblatt, p. 133); June 14, 1900 (Reichs-Gesetzblatt, p. 298), amending the customs law and tariff; § 80 of sugar taxation law, published May 27, 1896 (Reichs-Gesetzblatt, p. 117. The standing provisions respecting the allotment of part of the proceeds of customs duties and tobacco tax between the States composing the German Empire § 8 of the tariff law of May 24, 1885), remain in force until otherwise provided by a special law, save the alteration made by § 15 of the present law.

Decision of the Bundesrath, of January 28, 1910, relating to the payment of Customs experts' fees.

(" *Nachrichtenblatt für die Zollstellen*," No. 7, 0° 1910.)

1.—Save any provisions to the contrary contained in the Regulations enacted by the Bundesrath, experts' fees for chemical or technical examinations prescribed in a general way or ordered in special cases by the Customs, including expenses of transmission of the goods or samples, shall only be borne by the declarant if the import declaration presented should prove incomplete or inaccurate, and if the experts' examination could have been dispensed with by the production of a complete and proper declaration; in all other cases the experts' fees will be payable by the Treasury.

2.—When the experts' examination is demanded by the declarant, he will have to pay the expenses in case the result should not lead to the application of the classification claimed by him.

3.—The experts' fees will always be payable by the declarant in the following cases:—

(*a*) When he claims special favours to be left to the Customs' discretion.

(*b*) For experts' examination of denaturing substances.

(*c*) When the declarant fails to use the certificate admitted as proof of the quality of the goods.

4.—Unless otherwise expressly provided, the expenses connected with the *expertise*, to be refunded by the declarant, shall only include besides the cash disbursements, the fees due for services rendered by the chemists attached to the Customs department or by other technical officials.

RATES OF IMPORT DUTY.

[NOTE.—All rates are given per 100 kilos, net weight, except where otherwise indicated. See also § 3 of Customs Law.]

[NOTE RELATING TO TARES.—The figures appearing opposite the tares and supplementary tares represent the per-centage to be deducted from the gross weight; those opposite the additional tares refer to the per-centage to be added to the net weight of the goods.—In case the tares on a specified package vary according to weight, this must be taken to refer to the gross weight of the packages.—If a tariff item is sub-divided into several paragraphs, the tares appearing at the end of the item apply to the various paragraphs, unless otherwise specially provided as to certain paragraphs or goods.]

[NOTE.—For the Commercial relations with Canada and the Convention with Haiti, also the list of countries and the customs treatment applicable to goods imported therefrom into Germany, see end of Tariff.]

AGRICULTURAL AND FOREST PRODUCTS, AND OTHER ANIMAL AND VEGETABLE PRODUCTS, FOOD STUFFS, AND ARTICLES OF CONSUMPTION.

A.—FIELD, GARDEN, AND MEADOW PRODUCE.

	General Tariff. Marks.	Conventional Tariff. Marks
CEREALS AND RICE.		
1 Rye [*Tare*: Sacks, 1]	7 00	5 00
2 Wheat and spelt [Tare: Sacks, 1]	7 50	5 50
3 Barley	7 00	—
Malting barley	—	4 00
Other [*Tare*: Sacks, 1]	—	1 30
Note.—The following is to be regarded as barley other than "malting barley," and to be admitted at the reduced rate of Mks. 1 30 per 100 kilos: (1) On entering at certain customs stations provided with special authority, barley which, in its pure, unmixed, beardless state, does not reach the weight of 65 kilos per hectolitre, and likewise does not contain more than 30 per cent. of grain of which the weight is 67 kilos per hectolitre or more. (2) Barley for which the information is available that it is unfitted for the manufacture of malt or that it is not intended for that purpose.		
In case the correctness of the ascertainment of the quantity admitted under heading 1 is disputed by the importer, or in case other grounds of doubt as regards the use to which it is to be put arise respecting a consignment presented for clearance on account of its special character, the customs department is only bound to admit the goods in at the reduced rate, if it has previously been rendered unsuitable for use in the manufacture of malt. This can be done at the option of the customs department by grinding, hulling, bruising, or any similar process. It is understood, however, that the application of any such process does not entail any expense to the importer.		
4 Oats [*Tare*: Sacks, 1]	7 00	5 00
5 Buckwheat	5 00	—
6 Millet (panicum, Italian millet)	1 50	—
7 Maize (Indian corn) and sorghum	5 00	3 00
8 Other cereals not specially mentioned	1 50	—
Note to Nos. 1-8.—Cereals in sheaves, as directly gathered on the field, will pay half the duty in the grain as specified above.		
9 Malt, except that roasted or ground—		
From barley	[1] 10 25	5 75
From other grain	[1] 11 00	—
10 Rice, not cleaned	4 00	—
PULSE, DRY (RIPE).		
11 Beans for food	4 00	2 00
Pease, lentils	4 00	1 50
12 Beans for fodder (for horses, etc.), lupines, vetches	2 50	1 50
Note to Nos. 11 *and* 12.—Pulse in the straw is to pay half the duty of the class to which it belongs.		
OLEAGINOUS FRUITS AND SEEDS.		
13 Rape seed, colza seed, oil-radish seed, dodder seed, mustard seed, hedge-mustard seed	5 00	2 00
14 Poppy seeds, also ripe poppyheads, sunflowerseeds, edible cyperus root, beechnuts, laurel berries, groundnuts, sesame, "madia" seed, ben nuts, kapok seed, and Niger seeds	2 00	—
15 Linseed, hempseed	0 75	Free.
16 Cotton seed, "elipe" nuts, shea nuts, "butter bohnen," "stillingia" seed (seed of the Chinese tallow tree), palm nuts (even if broken up), copra, and castor beans	Free.	—
17 Other oil seeds and oleaginous fruits not specially mentioned	2 00	—
18 Red clover seed, white clover seed, and other clover seed	5 00	Free.
19 Grass seed of all kinds	2 00	Free.
20 Common beet and sugar-beet seeds	1 00	—
21 Other field-root seed, carrot seed, chicory seed, vegetable seeds, dill seed, tobacco seed, flower seeds, and other seeds for agriculture not separately mentioned	Free.	—
22 Aniseed, fennel, coriander, caraway, and other similar seeds, fresh or dried	4 00	—
Note.—Seeds for obtaining volatile oils may be admitted duty free by special permission and under control.		
TUBERS AND ROOTS.		
23 Potatoes, fresh:		
From Feb. 15 to July 31	2 50	100
From Aug. 1 to Feb. 14	Free.	
Note to Nos. 23 *and* 47.—Products which are dutiable on importation into Germany during a certain period of the year are to be admitted free of duty, provided they are declared and presented for clearance before the beginning of this period at an appropriate custom-house, even when the clearance is not completed until after the period has begun. Should such products have been received within a custom house for final clearance, they are admitted free of duty provided that the period referred to has not begun on the day when the delivery note (manifest or permit No. 1) has been handed over by the custom-house. (*Final protocol to new treaty with Italy.*)		
24 Mangel-wurzels, carrots, and other field roots:		
Fresh	Free.	—
Dried, except those for use as kitchen vegetables	1 00	—
25 Sugar-beet roots, cut or broken up or not:		
Fresh	Free	—
Dried	1 00	—
26 Chicory (chicory roots), cut or broken up or not:		
Fresh	Free	—
Dried	2 00	0 80
FODDER, GREEN AND DRIED.		
27 Green fodder; hay, dried clover, and dried fodder not otherwise mentioned; straw and chaff, also flax awn; chopped straw	1 00	Free.

a The date has since been fixed at March 1, 1906.

[1] Gross weight.

	General Tariff. Marks.	Conventional Tariff. Marks.
Plants for use in Commerce and Industry, not Otherwise Mentioned.		
28 Cotton, raw or cleaned; flax, hemp, ramie (china grass), jute, Manila hemp, New Zealand hemp, fibres of agava, pineapple fibre, cocoanut fibre, down of plants, peat and wood, wool, and all other vegetable textile materials, raw, cleaned, retted, heckled, swingled and scoured	Free.	—
29 Tobacco in leaf, unmanufactured, or only fermented or smoke dried; also in bunches, bundles or packets	85 00	—
Note.—Tobacco leaves, unmanufactured or only fermented or smoke-dried, are subject, in addition to the customs duty, to a surtax of 40% *ad. val.* Said surtax does not apply to tobacco leaves used for the manufacture of the products affected by the cigarette duty law of June 3, 1906.		
Tare.—Cases: Weighing 175 kilos. or less, 25; exceeding 175 kilos., 22; Casks: Weighing 600 kilos. or less, 16; exceeding 600 and up to 700 kilos. inclusive, 10; exceeding 700 kilos., 9. Baskets of osiers, weighing less than 70 kilos., 17; weighing 70 kilos. or more, 13; of osiers covered with canvas, 22; of osiers, with lid of canvas, 15; of osiers, without lid, and covered with canvas, 21; of plaited hard reeds lined with reed leaves, secured with rope or cordage, 10. Other wrappers of plates of bast or hard palm leaves, secured with rope or cordage solely containing fermented leaves of tobacco, weighing: more than 60 and up to 70 kilos., even covered with canvas, 10; more than 70 and up to 80 kilos., even covered with canvas, 9; more than 80 kilos., covered with canvas, 10; not covered with canvas, 8; otherwise, even covered with canvas, 12; single, of heavy linen cloth, inside which cedar laths of the length of the bale are laid side by side, four on each of the two long sides, i.e., eight altogether, 9; of skins, 8; of plaited reeds secured with rope or cordage, covered with heavy jute stuff or with double canvas, 7; of thick plaited bast secured with ropes or cordage, covered with jute stuff and light canvas, 7; of plaited reeds and animal hair, or composed of that plaiting and canvas, 7; of double plaited reeds, sewn with thread, secured with ropes or cordage, 6; of heavy reed matting, sewn with rope and secured with rope or cordage (for so-called Mexican tobacco), 6; of linen or jute, with bottom of plates of soft bast or of palm leaves, 6; of reed plates, secured with rope or cordage, even covered with canvas, 5; of reed matting outside and split plaited bamboo inside, secured with rope or cordage, 5; of plaited reeds on the broad sides and of plaited animal hair on the narrow sides, wholly or partly covered with sewn-on canvas, 5; of fine plaited bast, lined with soft bast plates and with thin plaited reeds, secured with rope or cordage; weighing 100 kilos or less, 5; weighing more than 100 kilos, 4; of fine plaited bast, lined with thin plaited reeds, secured with ropes of split reeds, covered or not with canvas (with Manilla tobacco in the leaf), 3; of fine and hard plaited reeds or cane or of matting of any material of like weight or heavier, 3; single, of plaited animal hair, even secured with rope or cordage, 3; single, of jute stuff or canvas, 3; of light matting, 2; of soft bast matting, lined with reed plates, secured with reed ropes (with Manilla tobacco in the leaf), 3.		
30 Hops (gross weight)	70 00	20 00
31 Hop meal (lupuline) (gross weight)	100 00	20 00
32 Dyeing plants and parts thereof, even when salted, dried, roasted, ground, or otherwise broken up	Free.	—
Kitchen Vegetables (Vegetables and Edible Herbs, Mushrooms, Roots, and the Like).		
33 Kitchen vegetables, fresh:		
Red or white cabbage, Savoy cabbage	2 50	—
Artichokes, melons, fungi, rhubarb, asparagus, tomatoes	20 00	Free.
Tare.—Cases, 20; casks, 20; baskets, 13; sacks, 1.		
Other	4 00	,,
34 Paraguay tea (Yerba maté), laurel leaves, sage leaves, wine flavouring herbs (*asperula odorata*), and other leaves and herbs used for seasoning food, or other consumable articles, dried	4 00	—
35 Mushrooms, preserved in brine or otherwise simply prepared	50 00	10 00
Tare.—Cases, 16; casks, 16; baskets, 12.		
36 Artichokes, melons, fungi, rhubarb, asparagus, tomatoes, broken up, husked, pressed, dried, roasted, or otherwise simply treated:		
Tomatoes	40 00	4 00
Melons, fungi	40 00	8 00
Artichokes, rhubarb, asparagus	40 00	10 00
Tare.—Cases, 11; casks, 11; sacks, 3; single wrappings of light linen cloth, 2.		
Note.—The conventional duty for simply prepared tomatoes under No. 36 is also applicable to simply prepared tomato preserves, provided they are not in hermetically sealed receptacles. (*Final protocol to new treaty with Italy.*)		
37 Kitchen vegetables, including field roots used as such, broken up, husked, pressed, dried, roasted, or otherwise simply treated, so far as they do not come under Nos. 34 to 36; unripe beans and unripe peas, dried; edible beans and peas (ripe or unripe), baked or otherwise simply prepared; potatoes crushed (save potato meal and semolina), kiln-dried or otherwise simply prepared; edible seeds, pulverized, baked, or otherwise simply prepared	10 00	—
The above, except potatoes crushed &c.	—	4 00
Tare.—Cases, 12; casks, 12.		
Note to No. 37.—Small cucumbers and other vegetables not named in Nos 34-36 simply preserved in brine and not contained in hermetically closed vessels, are dutiable under No. 37. (*Final protocol to treaty with Italy.*)		
Live Plants—Horticultural Produce.		
38 Trees, vine plants, bushes, shrubs and cuttings for re-planting, and other live plants with or without clods of mould, even when in pots or tubs; grafts:		
Plants in pots	30 00	—
Plants without mould clods	20 00	—
Rose trees	40 00	
"Cycas" without roots or palms	Free.	—
Other	15 00	—
Palms, laurel, Indian azaleas, forest plants	—	Free.
Rose trees	—	12 00
Plants in pots not mentioned above	—	10 00
Plants without mould clods not mentioned above, except cycas without roots or palms	—	6 00
Plants with mould clods not mentioned above, even in pots or cases; grafts	—	5 00
Tare.—Cases, 16; bales, 5.		
39 Orchid bulbs, not rooted	Free.	—
40 Bulbs and tubers of flowers, except those mentioned above	,,	—
41 Flowers, petals, buds, &c., for wreaths or decoration, fresh	,,	—
42 Leaves, herbs, branches (with or without fruit) for wreaths or decoration, fresh	,,	—
43 Cycas palms, fresh or dried	250 00	—
Tare.—Cases, 35; cardboard boxes, with wooden strips, 26.		
44 Flowers, leaves (also palms, and palm leaves cut into fans), blossoms, petals, grass, moss, buds, branches (with or without fruit) for wreaths or decoration, dried, impregnated or otherwise treated in order to be preserved, even when dyed	Free.	—
Fruit.		
45 Grapes: Fresh	20 00	—
Table grapes—		
1 Sent by post in packages weighing not more than 5 kilos.	—	Free.
2 Otherwise imported	—	4 00
Other fresh grapes	—	10 00
Pressed, fermented; vintage must Weinmaische)	24 00	—
Pressed, imported in casks or tank wagons (vintage grapes), even when fermentation has already set in; provided that the mass contains all parts of the fruit (stalks, skins, pips, as well as the flesh)	—	10 00
Tare.—Cases: Table grapes in sawdust or the like, 17; otherwise (pressed or fermented grapes and vintage must exclusively imported in bottles, flasks or like receptacles), 16. Casks: Table grapes in sawdust or the like, 20; otherwise (pressed or fermented grapes and vintage must exclusively imported in bottles, flasks or like receptacles), 16; cases and casks, incomplete (crates: perforated cases, covered with canvas or the like), 11. Baskets; with lids, 8; without lids, 6.		
Additional Tare.—Pressed or fermented grapes and vintage must imported in vehicles made to transport liquids in bulk, or in receptacles other than those usually adopted in trade (such as fixed vats), 20.		
Note.—All wine grapes and berries when crushed or pressed are to be considered as "wine must" and pay duty as such, even if fermentation has not yet or		

FRUIT—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
has only partly taken place. (Modified by treaties with Italy and Austria-Hungary as regards grapes imported in casks or tank wagons. *See above.*)		
46 Nuts, unripe (green) or ripe, even if shelled, ground, or otherwise broken up or simply prepared; Hickory nuts (fruit of *carya alba*)	4 00	—
Walnuts, hazelnuts	—	2 00
47 Other fruit: Fresh—		
Apples, pears, quinces—		
Unpacked—		
From Sept. 25 to Nov. 25	Free	—
From Nov. 26 to Sept. 24	2 50	—
From Sept. 1 to Nov. 30	—	Free.
From Dec. 1 to Aug. 31	—	2 00
Packed	10 00	—
Sent by post in packages weighing not more than 5 kilos	—	Free.
Imported otherwise—		
Only in bags of at least 50 kilos. (gross weight)—		
From Sept. 1 to Nov. 30	—	,,
From Dec. 1 to Aug. 31	—	2 00
Otherwise packed—		
In single receptacles	—	3 20
In more than one receptacle	—	5 00
Tare.—Cases strengthened by wooden slots in the form of a frame applied on the long sides and furnished with wood wool, containing American apples, 20; with cardboard compartment, furnished with wood wool, containing American apples, 29; other cases containing American apples, 16; otherwise, 21; casks, 13; baskets, 11.		
Apricots, peaches	8 00	—
Apricots	—	Free.
Peaches—		
Sent by post in packages weighing not more than 5 kilos	—	,,
Imported otherwise	—	2 00
Tare.—Cases, 19; casks, 19; baskets, 11.		
Plums of all kinds, cherries, mazards, medlars	6 00	—
Medlars	—	Free.
Plums of all kinds, cherries, mazards—		
Sent by post in packages weighing not more than 5 kilos	—	,,
Imported otherwise—		
Damsons—		
From Sept. 1 to Nov. 30	—	,,
From Dec. 1 to Aug. 31	—	2 00
Other plums	—	2 00
Cherries—		
Fresh, for use in the distillation of spirits, by permission and with control over their use	—	Free.
Other cherries, mazards	—	1 00
Hips and haws, sloes, and other stone or kernel fruit, not separately mentioned above	Free.	—
Strawberries	20 00	—
Sent by post in packages weighing not more than 5 kilos	—	Free.
Imported otherwise	—	10 00
Tare.—Cases, 10; casks, 10; baskets, 6; sacks, 1.		
Raspberries, currants, gooseberries, blackberries, myrtles, red bilberries, elder berries, juniper berries & other edible berries	5 00	Free.
Note No. 1.—Apples, pears and quinces, fresh, are treated as unpacked if they are imported loose or in bags of at least 50 kilos gross weight in vehicles provided with not more than eight compartments. Similarly, apples, pears and quinces, fresh, are treated as unpacked if imported loose or in bags of at least 50 kilos gross weight in ships provided with compartments, on condition that the capacity of each compartment is not less than 6 cubic metres. Compartments of vehicles or ships may be carpeted or covered with straw or lined with paper or straw, or may even be formed of layers of straw. (*Treaty with Austria-Hungary; partly also in treaty with Switzerland.*) *Note* 2.—(See note to No. 23)		
8 Dried (cut up and peeled or not)—		
Apples and pears, including waste capable of use	10 00	4 00
Apricots and peaches	10 00	4 00
Plums of all kinds—		
Loose or in casks or sacks weighing at least 80 kilos gross weight	10 00	—
Loose or in casks or sacks weighing at least 50 kilos gross weight	—	4 00
Packed in other ways	15 00	—
In boxes weighing at least 10 kilos gross weight	—	5 00
Packed in other ways	—	6 00
Other dried fruit	8 00	4 00
Tare.—Cases: prunes, 10; otherwise, 13; casks, 9; sacks, 1.		
49 Crushed, pulped, powdered, or otherwise broken; also salted, cooked without sugar, or otherwise simply prepared; fermented	5 00	—
Cranberries boiled down without the addition of sugar or syrup	—	Free.
Other fruit coming under this item	—	4 00

SOUTHERN FRUIT AND FRUIT PEEL.

	General Tariff. Marks.	Conventional Tariff. Marks.
50 Bananas, fresh dried and simply prepared	Free.	—
51 Oranges, lemons, cedrats, bitter oranges, pomegranates, figs, cactus figs, almonds, pistachio nuts, and other southern fruit not specially mentioned in the tariff, fresh	12 00	—
Oranges	—	3 25
Lemons	—	Free.
Cedrats, bitter oranges, pomegranates, figs, cactus figs, almonds, pistachio nuts, and other Southern fruits not specially mentioned	—	2 00
Tare.—Cases: oranges, lemons, bitter oranges, fresh, 18; otherwise, 20; casks, 20; baskets, 13; bales, 6. Also supplementary tare:—Boxes, 10; small baskets, 10; small cases, 10; small sacks, 2; small bales, 2. *Additional Tare.*—Oranges imported unpacked, if dutiable on gross weight, 10. The additional tare shall not be imposed upon oranges conveyed by railway direct and without transhipment from the country of origin to Germany.		
52 Figs, dried; currants; raisins (not enumerated in No. 53)	24 00	—
Dried figs, currants	—	8 00
Tare.—Cases: of soft wood containing dried figs, 10; containing currants, 12; of hard wood containing dried figs, 12; of any kind of wood weighing 14 kilos. or less and containing raisins, 10; flat cases, rough, of fir, weighing more than 14 kilos. and containing raisins from Smyrna, without wrapper of linen cloth, 10; cases weighing more than 14 kilos., without linen cloth wrapper, of fir, measuring about 50 centimetres in length, 25 centimetres in height and 30 centimetres in width (called half-cases), containing Californian raisins, 11; otherwise, 15; with wrapper of linen cloth, 11; otherwise, 16. Casks cut in two (half), weighing less than 150 kilos, 10; weighing 150 kilos or more, 7; other casks, weighing less than 300 kilos, 10; weighing 300 kilos or more, 7; bales, 6. Also supplementary tare:—Boxes, 10; small baskets, 10; small cases, 10; small sacks, 2; small bales, 2.		
53 Dates, dried; grape-raisins (Traubenrosinen)	24 00	—
Tare.—Cases weighing 15 kilos or less, containing grape raisins, 18; otherwise, like in No. 52.		
54 Almonds, bitter oranges (except those included under No. 57), pomegranates, pistachio nuts, Mahwa flowers (edible bassia flowers) and other Southern fruit not specially mentioned, dried	30 00	—
Almonds, dried (with or without shell)	—	4 00
Bitter oranges (except those included under No. 57), pomegranates, pistachio nuts, and other Southern fruit not specially mentioned, dried	—	10 00
Tare.—Casks containing "Princesse" almonds, weighing less than 300 kilos, 17; weighing 300 kilos or more, 14; otherwise like in No. 52.		
55 Pineapples, fresh, even peeled, or cooked without sugar; carob beans, even ground; edible chestnuts even decorticated, ground or otherwise reduced; pine-cone kernels ripe (dried); pine-cone kernels ripe or unripe, shelled, ground or otherwise reduced	4 00	—
Carobs, crushed or not	—	1 00
Edible chestnuts, whether shelled or not; pine-apple kernels, ripe (dried); ripe or unripe, shelled	—	3 00
56 Citrons, cut up or without the rind, in brine or salt water	30 00	4 00
Tare.—Cases, 16; casks: weighing less than 300 kilos, 10; weighing 300 kilos or more, 7; baskets: weighing less than 300 kilos, 10; weighing 300 kilos or more, 7; bales, 6.		
57 Bitter oranges: unripe (green or yellow, with or without the rind), preserved or not in brine	4 00	2 00
Dried up to the size of cherries; cocoanuts	4 00	—
58 Peel of Southern fruits (peels of fruits of the genus citrus), fresh (even in brine) or dried, ground; cedrats, cut up and preserved in brine or salt water	4 00	—
Southern fruit peels, fresh (even in brine) or dried	—	1 00

FRUIT AND PLANT JUICES.

	General Tariff. Marks.	Conventional Tariff. Marks.
59 Juices of fruits (except grape) and of edible plants, not containing ether or alcohol, not boiled down, or boiled down without the addition of sugar, sterilized or not:		

	General Tariff. Marks.	Conventional Tariff. Marks.
Juices of lemons, bitter oranges, and of other tropical fruits	1 00	Free.
Juices of fruits, not fermented	6 00	4 00
Birch, not fermented, and other edible juices not separately distinguished	Free.	—
60 Juices of fruits and plants for industrial or medicinal purposes, not otherwise mentioned not containing ether or alcohol, even inspissated by cooking	,,	—
COLONIAL PRODUCE AND SUBSTITUTES FOR THE SAME.		
61 Coffee, also coffee husks:		
Raw	60 00	—
Tare.—Cases, weighing less than 200 kilos, of soft wood, 16; other, 17; weighing 200 kilos or more, 12; casks, with staves of hard wood, 10; other 8; baskets, 9; bales, 2; sacks: raw coffee, 1.40; other, 1; other wrappers containing raw coffee: Double wrappers of loose woven or net-kind tissues, 1.40; single, of light tissues, 0.80; single, of loose woven or net-kind tissues, 0.65.		
Roasted, whether ground or not	85 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
62 Coffee substitutes:		
Chicory (roots) roasted, whether ground or not, not mixed with other substances	—	4 00
Chicory and other roots and portions of roots suitable for use as coffee substitutes, roasted, ground or not, not mixed with other substances	10 00	—
Tare.—Cases, 15; casks, 15; baskets 9.		
Roasted malt, whether ground or not; other substitutes for coffee	40 00	—
Tare.—Cases: weighing less than 200 kilos, 17; weighing 200 kilos. or more, 12; casks, with staves of hard wood, 12; other, 8; baskets, 9; bales, 2.		
63 Cocoa:		
Raw, in the bean and broken cocoa	20 00	—
Roasted, unshelled	35 00	—
Tare.—Cases, 13; casks, with staves of hard wood, 13; other, 10; baskets, 9; bales, 3; sacks, containing cocoa in the bean, 1.		
64 Cocoa husks, raw, and roasted or not	12 00	—
Tare.—Cases, 13; casks, with staves of hard wood, 13; other, 10; baskets, 9; bales 3.		
65 Tea	100 00	—
Tare.—Cases: of rough soft wood, lined with lead foil, 22: lined with tin foil, 21; of wood of all kinds, not lined with lead or tin foil, weighing 20 kilos or less, 21; weighing from 20 to 30 kilos inclusive, 21; weighing over 30 kilos, 19; consisting of three wooden slats glued one upon the other in such a manner that their fibres cross one another perpendicularly, lined with tin plate, and with metal strips at the edges, 14; lined with lead, 16; lined with paper, 16; otherwise, 23.		
Note.—Tea for the extraction of theine officially denatured may be admitted free of duty by special permission and under control.		
66 "Paprika" (Spanish pepper), fresh (green) or dried, whether ground, powdered, or preserved in salt water or not	70 00	Free.
Tare.—Cases, 18; casks, 16; baskets 13; bales, 5.		
67 Spices, not otherwise mentioned, such as galanga, cloves, guinea-pepper, ginger, cardamoms, mace, nutmegs, mother cloves, clove-bark, amomums, clove stems, black, white and oblong pepper, saffron, star-aniseed (badian), vanilla, real and other cinnamon (cinnamon flowers, cinnamon flower stalks, cassia, white cinnamon, cinnamon roots and the like), even shelled, freed from their oil, ground, powdered, or preserved in brine	50 00	—
Tare.—Cases: nutmegs, 16; otherwise, 18; casks: ground or pulverized pepper, 9; otherwise, 16; baskets, 13; bales, 5; single wrappers of cane mats containing cassia or broken cassia, 3.		
Note to Nos. 66 *and* 67.—Spices for obtaining volatile oils, as also nutmegs and their seed shells for obtaining expressed nutmeg oil, may be admitted free of duty by special permission and under control.		
OTHER VEGETABLE PRODUCTS FOR INDUSTRIAL OR MEDICINAL USE.		
68 Loofah, bleached or not; "Irish moss;" seaweed of all kinds; sea grass; vegetable hair, whether dried, dyed, or twisted into rope or not; bast, dyed or not; rushes, whether dyed, split, or cut; straw, dyed or split; palm leaves, dried, whether dyed or not (except such as are to be used for purposes of ornamentation): plassawa fibres and stalks; root fibres, stripped; rice roots esparto grass; all other vegetable substances to be used in the manufacture of brushes, wickerwork, etc., not mentioned nor included elsewhere, whether twisted into ropes or not	Free.	—
69 Rattan (Spanish cane) and other more valuable cane, such as bamboo, partridge cane, sugar cane, etc., raw, not split	Free.	—
70 Nuts and shells, only capable of being used as material for carving, as well as other vegetable carving material not specified nor included elsewhere, raw; seed corns, pierced, also strung on threads for the purpose of being packed only and dispatched	,,	—
71 Berries, leaves, petals, flowers, buds, herbs, nuts, peels, seeds, shells, roots, and other plants and parts of plants, not otherwise mentioned, for industrial purposes, whether salted, dried, kiln-dried, roasted, peeled, ground, or otherwise broken up or not; fruit kernels not otherwise mentioned, shelled or not; agaric, raw, or merely pounded and cleared of the wood; teazels; wormwood, whether dried, ground or not	,,	—
72 Cinchona bark, whether ground or otherwise broken, cut or not; wild thyme; Iceland moss, and other lichens, in a natural state or ground; tamarinds and tamarind pulp; cane cassia; berries, leaves, flowers, petals, buds, herbs, nuts, rinds, shells, seeds, roots, and other plants or parts of plants not otherwise mentioned, for medicinal use, whether salted, dried, kiln-dried, baked, shelled, ground, or otherwise broken up or not; woods for medicinal use, whether broken up or not; also dried and powdered pyrethrum flowers	,,	—
73 Vegetable wax (from palms, palm leaves, or the like) in a natural state	10 00	—
Vegetable wax (from sumac) in a natural state	—	5 00
Tare.—Cases, 13; casks, 13; bales, 3; sacks, 1.		
B.—FOREST PRODUCTS.		
74 Timber for building and industrial purposes, hereafter not separately distinguished:		
Rough or merely cut across with the axe or saw, with or without the bark—		
Hard	0 20 and [1] 1 80	0 12 and [1] 1 80
Soft	0 20 and [1] 1 20	0 12 and [1] 0 72
Note.—Wood for building and industrial purposes, in the rough or only cut into lengths with an axe or saw, for the domestic or professional use of the inhabitants of the frontier district, so far as it is in loads which can be carried or drawn by animals, is to remain free of duty, but is to be subject to supervision as regards the use it is put to. The quantity is limited to 10 cubic metres—conventional limit 12 cubic metres per calendar year for each person entitled to such importation. (Conventionalized by treaties with Russia and Austria-Hungary.)		
75 Hewn longitudinally or otherwise prepared or cut up with the axe, also shavings produced by rending and shavings intended for the clarification of liquids produced otherwise than by cleaving—		
Hard	0 50 and [1] 4 00	0 24 and [1] 1 92
Soft	0 50 and [1] 3 00	0 24 and [1] 1 44
76 Sawn longitudinally or prepared in some other way, not planed—		
Hard	1 25 and [1] 10 00	0 72 and [1] 5 76
Soft	1 25 and [1] 7 50	0 72 and [1] 4 32
Note to Nos. 75-76.—According to conventional agreement in regard to Nos. 75 and 76, shingle-boards grooved by the saw only will pay duty under No. 76 as shingle-boards merely sawn. Square timber (baulks, planks &c.), hewn longitudinally, sawn, or otherwise prepared, not planed, having only peg holes, pegs, slits, grooves, or bored holes, will pay a surtax as follows:—If the duty is paid by weight, 100 kilos, 0.20; if the duty is paid by volume: hard wood cub. met. 1 mk. 60 pfg.; soft wood, cub. met. 1 mk. 20 pfg.		
Notes to Nos. 74-76.—		
1 Wood for building or industrial purposes, steamed, impregnated, or otherwise chemically treated, shall pay the following surtaxes:—		
Marks.		
When dutiable by volume....[1] 2 40		
When dutiable by weight—		
Hard wood 0 30		
Soft wood 0 40		
Wood for building or industrial purposes merely steamed (not at the same time dyed), as also the same wood impregnated or otherwise chemically treated, shall pay the conventional rates of Nos. 74-76 without surtax.		
2 Rafts (timber rafts) shall be dutiable according to component wood.		

[1] Marks per cubic mètre.

B.—FOREST PRODUCTS—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
77 Heather and cocus wood (a greenish wood of the West Indies), unwrought and not cut into pieces	Free.	—
78 Cedar wood (also wood for pencils):		
Unwrought or merely cut with the axe or saw, but not sawn longitudinally or otherwise advanced in condition	0 10	—
	and [1] 0 60	—
Sawn longitudinally or otherwise advanced in condition, but not planed	0 25	—
Note.—Small cedar planks smoothed on one or two of the narrow sides (edges) will not be considered as planed.		
79 Timber—boxwood, ebony, mahogany, palisander, teak, *lignum-vitæ*:		
Unwrought or merely cut (into lengths) with the axe or saw	0 20	—
	and [1] 1 80	—
Hewn longitudinally or otherwise worked or divided with the axe	0 50	—
	and [1] 4 00	—
Sawn longitudinally or otherwise dressed, but not planed	1 25	—
	and [1] 10 00	—
80 Railway sleepers, hewn with the axe, whether sawn on only one longitudinal side or not, not planed:		
Of hard wood	0 40	0 24
	and [1] 3 20	and 1 92
Of soft wood	0 40	0 24
	and [1] 2 40	and [1] 1 44
Note.—Sleepers steamed, impregnated, or otherwise chemically treated, shall pay the following surtaxes: Marks. When dutiable by volume [1] 2 40; When dutiable by weight— Of hard wood 0 30; Of soft wood 0 40		
Note.—Railway sleepers steamed, impregnated or otherwise chemically treated, are dutiable at the conventional rates under No. 80 without surtax.		
81 Wooden blocks for paving:		
Hard wood	1 25	0 72
		and [1] 5 76
Soft wood	—	0 72
		and [1] 4 32
Note.—Wooden paving blocks steamed, impregnated, or otherwise chemically treated, shall pay a surtax of 0.40 mk. per 100 kilos.		
Note.—Blocks for wood paving, steamed, impregnated, or otherwise chemically treated, are dutiable at the conventional rates under No. 81, without surtax.		
82 Naves, fellies, spokes, as well as pieces of wood recognizable as roughly shaped for these objects	1 00	—
	and [1] 8 00	
Of hard wood	—	0 72
		and [1] 5 76
Of soft wood	—	0 72
		and [1] 4 32
83 Wood for casks (staves and headings), also pieces of wood roughly shaped, recognizable as these articles, not painted nor planed:		
Of oak	0 30	0 20
	and [1] 2 40	and [1] 1 60
Of other hard wood	0 40	0 30
	and [1] 3 20	and [1] 2 40
Of soft wood	0 40	0 30
	and [1] 2 40	and [1] 1 80
Note.—The duty on wood for casks is not affected by mere treatment with the drawing knife or by smoothing the edges with the plane.		
84 Osiers, split or not:		
Not peeled, also in bundles	0 55	—
Peeled	4 00	3 00
85 Hoop staves (split for the hoops of casks and the like), whether coiled or not:		
Not barked nor planed	0 55	—
Barked, but not planed, barked or not, planed, or provided with the incisions necessary for immediate use as hoops	4 00	3 00
Note to Nos. 84 and 85.—Smoothing the split surface which is attendant on the preparation of split osiers or hoop staves by means of the drawing knife or the like is not considered as planing.		
86 Wood for the manufacture of mechanically prepared wood pulp (wood paste, &c.), or for chemically prepared wood pulp (cellulose), not more than 1.20 metres long, and not more than 24 centimetres thick at the thin end under control	Free.	—
87 Firewood (stack wood [cord wood], stumps, brushwood, faggots, chips [waste], and other scrap wood fit only for use as firewood, roots); fir cones, lixiviated tanning wood and tanning bark, whether made into bricks or not	,,	—
88 Charcoal, pulverised or not: charcoal briquettes	,,	—
89 Wood meal and wood wool (excelsior), whether prepared or not for medical purposes	0 40	—
90 Cork (bark of the cork tree), unwrought, or in strips or pieces merely cut one from the other; also ornamental cork	Free.	—
91 Dyewoods in blocks, also ground, grated, or otherwise broken up; fermented	,,	—
92 Tanning bark, ground up or not	1 50	Free.
93 Quebracho wood and other tanning woods in blocks, also ground up, grated, or otherwise broken up	7 00	2 00
94 Algarobilla, bablah, divi-divi, acorn cups, gall-nuts, galls, myrobalans, sumac, valonias, and other tanning materials not separately distinguished, whether ground or not; brown and yellow cutch (gambier), raw or refined; kino	3 00	—
Acorn cups, galls and gallnuts, sumac, valonia nuts, whether ground or not	—	Free.
Algarobilla, bablah, divi-divi, myrobalans, and other tanning materials not separately distinguished, whether ground or not; cutch, brown and yellow (gambier), raw or refined; kino	—	2 00
95 Acorns, fresh or kiln dried, shelled or not; horse-chestnuts and similar forest nuts (with the exception of beech-nuts)	Free.	—
96 Sedge grass ("seggen" or "walohaar"), whether dried, dyed, or twisted into ropes or not; reeds, raw, unsplit; peat litter; leaves, pine needles, moss, and other litter of all kinds	,,	—
97 Turpentine resins and other hard resins, soft resins (natural balsam, also storax, liquid or solid), and gum resins, raw or refined; gum lac, shellac, gum arabic, gum cashew, cherry gum, gum tragacanth, kutcera gum, gum of Bassora; also aqueous solutions of gum arabic or of cherry gum	,,	—
98 India-rubber, gutta-percha, and balata gum, raw or refined; artificial caoutchouc made with oil, and all substitutes for caoutchouc	,,	—
99 Camphor, raw or refined; manna (and sugar of manna)	,,	—

C.—ANIMALS AND ANIMAL PRODUCTS.

LIVE STOCK.

	General Tariff. Marks.	Conventional Tariff. Marks.
100 Horses: Of a value up to 1,000 marks each	2 90 00	—
Horses of the "Flanders," "Brabant," "Ardennes," or "Norse" breed [pure pedigree stock (reines kalk blut)]	—	2 50 00
Other	—	2 72 00
Of a value of more than 1,000 up to 2,500 marks each	2 180 00	—
Of a value of more than 1,000 up to 1,200 marks each	—	72 00
Of a value of more than 1,200 up to 1,500 marks each:		
Horses of the "Flanders," "Brabant," "Ardennes," or "Norse" breed [pure pedigree stock (reines kalk blut)]	—	2 75 00
Other	—	2 120 00
Of a value of more than 1,500 up to 2,500 marks each	—	2 120 0
Of a value of more than 2,500 marks each	2 360 00	—
Note.—The Bundesrath is empowered to issue regulations according to which horses imported for breeding purposes by the State or by permission of the State may pay duty at the rate of 10 marks each up to 2 years of age and 20 marks each if over 2 years old.		
Horses of a value not exceeding 300 marks per head and standing less than 1.40 metres as shown by the measuring stick shall pay 30 marks per head.		
Weaned foals imported up to Mar. 31 of the year following the calendar year of their birth shall be admitted at the conventional rate of 30 marks each.		
101 Mules	2 30 00	—
Note.—Sucking foals, following their dams, are free of duty.		
102 Asses	Free.	—
103 Horned cattle (live weight)	18 00	8 00
Note 1.—Bulls of mountain breeds for breeding purposes, imported by the State, or by permission of the State, may, in accordance with special regulations issued by the Bundesrath, be admitted at the rate of 9 marks per head.		
Note 2.—Inhabitants of frontier districts may, in accordance with special regulations issued by the Bundesrath, import draft oxen from 2½ to 5 years old at the rate of 30 marks each, so far as this can be shown to be necessary for their own agricultural use. (*Conventionalized in treaty with Austria-Hungary.*)		
Note 3.—Large dappled mountain cattle or brown cattle, reared at a spot at least 300 metres above sea level, and which have had at least one month's grazing each year at a spot at least 800 metres above sea level:		

[1] Marks per cubic metre.

[2] Per head.

	General Tariff. Marks.	Conventional Tariff. Marks.
Bulls for breeding purposes in agriculture	—	[1] 9 00
Cows and other female animals more than 1½ years old (heifers, &c.)—		
For breeding purposes in agriculture or for "milk diet" establishments..	—	[1] 20 00
For farmers of the Bavarian districts of Lendau, Kempten, Southofen, Oberdof, Fussen, Kaufoeuren, Schongau, and Landsberg on the Lech, and of the Bavarian town districts of Lehdau, Kempten, Kaufbeuren, and Landsberg on the Lech, for their own agricultural use	—	[1] 20 00
Young female cattle from 6 weeks to 1½ years old—		
For breeding purposes in agriculture	—	[1] 12 00
For farmers of the above-mentioned Bavarian districts and town districts for their own agricultural use	—	[1] 12 00
Note 4.—In the case of cattle imported from the Austrian frontier district into the German Empire by farmers of the frontier district in Bavaria, Saxony or Wurtemberg for their own agricultural use as animals of utility or for breeding purposes, and when an application is made to have the special facilities granted by sanitary police regulations, the conventional duties shall be assessed according to the following average weights:		
Calves up to 6 weeks old..... 50 kilos		
Young cattle from 6 weeks to 1½ years old:		
Male animals ..... 175 kilos		
Female animals ..... 150 ,,		
Young cattle from 1½ to 2½ years old:		
Male animals ..... 250 kilos		
Female animals..... 200 ,,		
Young cattle more than 2½ years old:		
Male animals..... 400 kilos		
Female animals..... 300 ,,		
104 Sheep (live weight).....	18 00	8 00
105 Goats	Free.	—
106 Pigs (live weight)	18 00	9 00
107 Poultry:		
Geese	[2] 0 70 and 24 00	Free. —
Fowls of all kinds and other poultry.....	6 00	4 00
Note.—When fowls are imported in the usual packages (cages, crates and the like), the conventional rates shall be assessed only on four-fifths of the gross weight.		
MEAT AND PREPARATIONS OF MEAT.		
108 Meat, excluding bacon, and edible entrails, except those of poultry:		
Fresh, even frozen	45 00	—
Fresh, even chilled	—	27 00
Frozen.....	—	35 00
Tare.—Cases, 16; casks, 16; baskets: beef, 6; otherwise, 9; bales, 3.		
Note.—Pigs, cut up, not frozen, including the bacon adhering thereto, are dutiable at the conventional rate of 27 marks.		
Simply prepared	60 00	35 00
Tare.—Cases: pork hams (fore and hind): smoked, 14; non smoked, in brine, 13; otherwise, 16. Casks: with wooden hoops, containing veal in brine, 13; of hard wood, with six iron hoops exceeding 200 kilos, containing beef in brine, 13; of soft wood, with wooden hoops, containing non-smoked pork hams in brine, 8; smoked pork hams, 11; of soft wood with six iron hoops, containing only salted and boned beef from Russia, 11; otherwise, 16; baskets, 9; bales, 3.		
Prepared more delicately for the table	120 00	75 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
Note 1.—Slaughtered animals fit for consumption pay the same duty as fresh meat. (*Conventionalized by treaty with Roumania.*)		
Note 2.—Fresh and simply prepared meat, free from bone (also tongues, but not edible entrails), as well as pickled and smoked pork hams (fore and hind), are subject to a surtax of 20 %.		
Fresh and simply prepared meat, free from bone (also tongues, but not edible entrails), are subject to a surtax at the conventional rate of 10 %. Pickled or smoked hams (fore and hind) are dutiable at the conventional rate of 35 marks per 100 kilos without surtax.		
109 Bacon	36 00	—
Tare.—Cases: bacon, salted but not smoked, 12; smoked, 11; other, 16; casks, 16; baskets, 9; bales, 3.		
Note to Nos. 108, 109.—The Bundesrath is empowered to allow in certain frontier districts in cases of local necessity, the duty-free importation, otherwise than by post, of separate pieces of fresh or simply prepared meat, or of bacon, in quantities not exceeding 2 kilos for the use of the inhabitants of said regions.		
The exemption from duty granted under the conventions in favour of imports from Russia, Switzerland and Austria-Hungary, is not limited to any particular local districts, nor will proof be required that any local necessity exists; as regards Russia, this concession shall only extend to fresh or simply prepared pork.		
110 Poultry:		
Killed, not prepared, carved up or not	30 00	14 00
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 3.		
Larded, or otherwise simply prepared	35 00	20 00
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 3.		
Prepared more delicately for the table	75 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
Note.—Dead poultry fit for consumption is dutiable as killed poultry, not prepared.		
111 Game (furred):		
Dead, not prepared, carved up or not	30 00	20 00
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 3.		
Larded, or otherwise simply prepared	35 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 3.		
Prepared more delicately for the table	75 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
112 Game (feathered):		
Dead, not prepared, carved up or not	45 00	20 00
Tare.—Cases, 16; casks, 16; baskets, 9; bales 3.		
Larded, or otherwise simply prepared	60 00	20 00
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 3.		
Prepared more delicately for the table	75 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
Note to Nos. 110-112.—Edible entrails of game or poultry are subject to the duties provided for dead game or poultry.		
113 Meat-extract and meat-juice tablets, soup tablets, liquid and condensed beef tea, meat peptone	30 00	—
Tare.—Cases: containing meat extract in flasks, glass or other jars, 31; weighing 60 kilos or less, containing meat extract in tins, 16; weighing more than 60 kilos, containing meat extract in tins, 11; otherwise (for liquid goods, only when imported in flasks, glass jars or like receptacles), 16. Casks: meat extract (for liquid goods, only when imported in flasks, glass jars or like receptacles), 16. Baskets 9 and bales 3, for non-liquid goods, and for liquid goods only when imported in flasks, glass jars or like receptacles.		
114 Sausages of butchers' meat	70 00	40 00
,, of poultry or game	70 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 3.		
FISH AND SALTED FISH ROE.		
115 Fish, live or dead, fresh, also in ice:		
Carp	15 00	—
Pond carp, living	—	Free.
Carp, not living	—	10 00
Tare.—Carp, not living: cases, 20; casks, 20; baskets, 20; matting, 20; living carp: casks, 60; tubs, 60.		
Other	Free.	—
116 Herrings, salted, not cut open:		
In whole, half, quarter, or half-quarter casks (cask)	3 00	—
Otherwise packed; also salted herring roe and herring pickle	2 00	—
Additional Tare.—For salted herrings imported unpacked, 30.		
117 Fish, prepared (with the exception of salted herrings not cut open):		
Dried, salted, or otherwise simply prepared without vinegar, oil or spices.....	3 00	—
Simply prepared with vinegar, oil, or spices	12 00	—
Prepared more delicately for the table	75 00	—
Tare.—Cases, 20; casks, 20; kegs without other receptacles, containing anchovies, 20; baskets, 13; bales, 6.		
118 Caviar and substitutes for caviar (salted fish roe), even if pressed or smoked; caviar pickle	300 00	150 00
Tare.—Cases: caviar in tins, 17; otherwise (for caviar pickle, only when imported in flasks, glass jars or like receptacles), 20. Casks (for caviar pickle, only when imported in flasks, jars or like receptacles): weighing 5 kilos or less, with wooden hoops, 15; other, 20; weighing more than 5 kilos, 16. Baskets, 13 and		

[1] Per head.
[2] Each.

FISH AND SALTED FISH ROE—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
bales, 6:—for caviar and substitutes for caviar; for caviar pickle, only when imported in flasks, jars or like receptacles. *Note.*—Salted roe, not intended for use as food, will be admitted duty free if officially made unfit for consumption.		

ANIMALS NOT ENUMERATED ABOVE.

	General Tariff. Marks.	Conventional Tariff. Marks.
119 Sea shellfish, live or merely cooked or salted, whether shelled or not:		
Oysters (gross weight)	100 00	65 00
Other	Free.	—
Note.—The Bundesrath is empowered to grant exemption from duty for oyster spawn.		
120 Snails of all kinds, live or simply cooked or salted; frogs' legs, fresh, or simply cooked or salted	,,	—
121 Tortoises: Land, fresh-water, or marsh tortoises, live or killed, including those merely boiled or salted	,,	—
Sea turtle, living or dead, including those merely boiled or salted (gross weight)	100 00	—
122 Fresh-water crustaceans:		
Living or merely boiled	Free.	—
Shelled (crab flesh): the same prepared in any way	60 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
123 Sea crustaceans, living or not, including those merely boiled or salted, whether shelled or not (gross weight):		
Lobsters and crayfish	100 00	65 00
Other	24 00	—
Additional Tare.—For dead lobsters, even simply cooked or salted or freed from their shell, intestines, roe, &c., in air-tight receptables; imported unpacked or in unusual receptacles (heavy and strong cases, also casks), 19.		
124 Sea crustaceans, sea shellfish, snails, and tortoises; also frogs' legs, prepared otherwise than by merely cooking or salting	75 00	—
Tare.—Cases: oysters and lobsters in tins, 15; otherwise, 20; casks, 20; baskets, 13; bales, 6.		
125 Live animals, not elsewhere enumerated	Free.	—

ANIMAL FATS.

	General Tariff. Marks.	Conventional Tariff. Marks.
126 Greases and grease-like fats (hogs' lard, goose grease, beef marrow, oleomargarine, and other analogous fats)	12 50	10 00
Tare.—Hogs' fat and goose fat: cases, 12; casks, weighing more than 150 kilos, 16; weighing 150 kilos or less, 12; tubs of hard wood with iron hoops, 16; with wooden hoops, 16; of soft wood with iron hoops, 14; with wooden hoops, 16; pails, 12. Round tins with adjustable and easily removable tin lids, furnished with inner cardboard disc, without loops or handles, 6. Lard: casks of glazed cardboard, not ornamented (called Hermyt's casks), 8. Greases similar to lard: cases, 13; oak casks with at least 14 wooden hoops, or two iron and at least 12 wooden hoops, weighing 170 kilos. or more, 17; other casks of hard wood weighing 150 kilos. 15; otherwise, 13; tubs, 15; pails, 15.		
127 Hogs' fat and goose fat, raw (not rendered nor pressed), with the exception of bacon and intestinal fat; also edible greases	5 00	—
128 Intestinal fat, "premier jus"	7 00	—
Note.—"Premier jus," officially rendered unfit for consumption (denatured)	2 50	—
129 Tallow, raw (beef fat, mutton fat) or rendered; also pressed tallow	2 50	—
Note to Nos. 126, 127 *and* 129.—Greases and grease-like fats of the kinds specified, for the manufacture of soap or candles, by special permission and under control, or if previously officially denatured	2 00	—
130 Bone-fat; waste fat (suint, glue fat, grease from wool washing, fuller's fat, natural or artificial tanning fat)	2 00	—
131 Fish and seal blubber; train oil, fish or seal's, raw or refined, in bottles or not; whale grease and other greases prepared from train oil in the same way as whale grease; also grease from whales' bones	3 00	—
132 Animal fats, not elsewhere enumerated, raw, melted, or pressed	2 00	—
Note to Nos. 130-132.—If waste fats become liquid at a temperature to be determined by the Bundesrath, they will become subject to duty under No. 172. On the other hand, animal fats not specially enumerated in a liquid state, will be treated as fatty oils.		

AGRICULTURAL ANIMAL PRODUCE NOT ELSEWHERE MENTIONED.

	General Tariff. Marks.	Conventional Tariff. Marks.
133 Milk, cream, fresh, even sterilized or peptonized; butter milk and whey	Free.	—
Note.—Curdled milk, out of which the greater part of the whey has been extracted, is dutiable as cheese.		
134 Butter, fresh, salted, or melted	30 00	20 00
Tare.—Pots, 16; cases, 13; casks: of oak, weighing less than 50 kilos, 15; weighing 50 kilos or more, 13; of other hard wood, more particularly beech, 11; of soft wood: weighing less than 50 kilos, 11; weighing 50 kilos or more, 10; tubs: of hard wood, 13; of soft wood: Finnish butter imported by sea, if the tubs are heavier than other usual tub packages for butter, 15; otherwise, 11; baskets, 7.		
135 Cheese	30 00	—
Millstone-shaped hard cheeses, each of a weight of at least 40 kilos; Stracchino, Gorgonzola, Frontina and Parmesan	—	15 00
Tare.—Cases: weighing less than 50 kilos, 16; weighing 50 kilos or more, 15; casks, 11; tubs: of soft wood containing Parmesan: weighing less than 50 kilos, 13; weighing 50 kilos or more, 9; otherwise: weighing 100 kilos or less, 13; weighing more than 100 up to 150 kilos inclusive, 9; weighing more than 150 up to 250 kilos inclusive, 8; weighing more than 250 kilos: containing hard cheeses in the shape of millstones, weighing at least 50 kilos each, 6; otherwise, 8; baskets, 8; bales, 6.		
136 Eggs of poultry or game birds, raw or only cooked in the shell: also, dyed, painted, or ornamented in any other way	6 00	2 00
137 Yolk of egg, liquid, whether salted or treated with other preservatives or not; yolk of egg, dried, also in powder; eggs beaten up without the shell (yolk and white mixed)	8 00	2 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6. All these tares for non-liquid goods and for liquid goods, only when imported in flasks, jars or like receptacles. *Note.*—Yolk of egg for manufacturing purposes will be admitted free of duty if officially denatured, or if subject to supervision as to the use thereof. (*Conventionalized by treaty with Austria-Hungary*).		
138 White of egg, liquid, whether salted or treated with other preservatives or not	Free.	—
139 Honey, in hives, skeps, boxes, with live bees: When the weight of the hive, &c., including the contents, is—		
Not more than 15 kilos	,,	—
More than 15 kilos	40 00	—
Tare.—Hives and skeps containing honey in the comb, 20. *Note.*—Live bees with honey in hives, skeps, or boxes, if the weight of the hive, &c., including the contents, exceeds 15 kilos, may be admitted free of duty on proof that they have been sent abroad for a temporary period and have gone out of the free circulation in Germany.		
140 Honey, in the comb, or extracted, or in hives, skeps, or boxes (without living bees); also artificial honey	40 00	—
Tare.—Hives and skeps containing honey in the comb, 20; cases: honey in the comb, 20; extracted honey and artificial honey: in tins, 9; in flasks or like receptacles, 20; casks: honey in the comb, 20; unextracted honey fully crushed, together with combs (raw honey), 10; extracted and artificial honey: in tins, 9; in flasks or like receptacles, 20; tuts: honey in the comb, 11; skeps: honey in the comb, also extracted and artificial honey in flasks or like receptacles, 13.		
141 Beeswax and other insects' wax in a natural state; also, unrefined, extracted	10 00	—
Tare.—Cases, 13; casks, 13; bales, 3; sacks, 1.		

SPERMACETI AND ISINGLASS.

	General Tariff. Marks.	Conventional Tariff. Marks.
142 Spermaceti, refined or not	15 00	—
Tare.—Cases, 13; casks, 13.		
143 Isinglass, real and artificial	10 00	—
Imitation isinglass (Japanese vegetable gelatine, agar-agar, Kanten)	—	Free.
Tare.—Cases, 20; casks, 20; bales, 6.		

ANIMAL TEXTILE MATERIALS, HAIR, FEATHERS, AND BRISTLES.

	General Tariff. Marks.	Conventional Tariff. Marks.
144 Sheep's wool (also glovers' wool), raw; also washed	Free.	—
145 Hair of the vicuna, camel, goat, Angora goat (mohair), as well as all other animals of the goat tribe; of the hare, Angora rabbit, rabbit, beaver, monkey, muskrat, and nutria hair; coarse hair of cattle, deer, dogs, swine, and other similar animals; all these boiled or not	,,	—
146 Horsehair (from the mane or the tail), boiled or not	,,	—
147 Feathers for beds, whether cleaned or prepared (stripped, &c.) or not	2 00	Free.
148 Ornamental feathers, whether dyed or merely strung upon threads of textile materials for the purposes of being packed or dispatched, not prepared	3 00	—

	General Tariff. Marks.	Conventional Tariff. Marks.
149 Birds' skins, heads, wings, and other parts of birds' skins, whether dyed, dried, or prepared merely for protection against decay and moths or not	3 00	—
150 Quills (for writing), whether dyed or prepared or not	Free.	—
151 Bristles, substitutes for bristles, of horn, whalebone, or similar animal substances	,,	—
152 Silkworms' cocoons	,,	—
HIDES AND SKINS.		
153 Hides and skins for the preparation of leather (green, salted, limed, dried), also with the hair taken off and split, but not further worked, as well as parts of such hides and skins, such as flanks, bellies, throats, necks and heads; also leather glue stock; skins of fish and reptiles, raw	,,	—
154 Skins of hares and rabbits, raw	,,	—
155 Skins to be prepared for furriers' work, with the exception of those mentioned in No. 154, raw	,,	—
RAW MATERIALS OF ANIMAL ORIGIN, NOT OTHERWISE DISTINGUISHED, AND WASTE PRODUCTS.		
156 Horns, antlers, bones, hoofs, claws, birds' beaks, teeth, not manufactured, whether cut into lengths or not; dyed pieces of deers' antlers, serving as raw material for the manufacture of buttons and similar articles; shells of molluscs &c. (with or without pearls), and corals, raw, and in powder or crushed; cowries, tortoise shells (whole), porcupines' quills, raw whalebone, and all other carving materials of animal origin, raw	Free.	—
157 Guts and stomachs of cattle, fresh, dried or salted, not for eating; bladders (except isinglass), fresh or dried; gold-beaters' skin, cut up; rennet, condensed or not, not alcoholic	,,	—
158 Animal charcoal, bone ash	,,	—
159 Sponges (sea sponges):		
Raw or merely beaten; waste of prepared sponges	,,	—
Prepared (washed or bleached)	20 00	Free.
Fixed in holders of tin plate or the like (writing-tablet sponges)	20 00	—
Tare.—Cases, 40; casks, 40; bales, 5.		
160 All raw animal substances not otherwise mentioned, *e.g.*, eggs, other than those of poultry or game birds (fish eggs, fresh; also fecundated silkworms' eggs and the like), cuttlefish bone, fish scales, ants' eggs, silkworm gut, ox galls, ambergris, castreum, musk, civet, cantharides, oil beetles (meloe), animal sinews, very roughly prepared for sticks, riding whips, &c.	Free.	—
161 Blood of slaughtered animals, liquid or dried; animals' sinews, dried or not; refuse of fish, also of salted fish; dung of animals (stable refuse), dried or not; refuse of seal liver and the like, obtained after extracting the train oil, only utilisable as manure; also similar residues of fish and seal blubber; greaves (the residuum left by the melting down of tallow from animal fat) and compressed greave blocks; dead animals manifestly incapable of being used for human food, dried or not, and similar waste	,,	—
D.—PRODUCTS OF INDUSTRIES CONNECTED WITH AGRICULTURE.		
MILL PRODUCTS FROM CORN, RICE AND PULSE.		
162 Meal, baked or roasted or not:		
Meal of grain, excepting oats; meal of malt (with the exception of baked or roasted malt meal), meal of rice or pulse	18 75	—
Meal of grain, excepting oats, whether baked or roasted or not	—	10 20
Meal of malt, not baked or roasted	—	12 00
Of oats	18 75	—
Tare.—Cases, 13; casks, 13; baskets, 13; bales, 6; sacks containing grain meal, 1.		
163 Rice, pearled	6 00	4 00
Note.—Pearled rice for the manufacture of starch, under control	4 00	—
164 Pearled grain, grits, and groats of corn; rice groats	18 75	—
Pearled grain, grits and groats of corn, excepting oats	—	12 00
Tare.—Cases, 13; casks, 13; baskets, 13; bales, 6.		
165 Other mill products:		
Of corn (malted or not), with the exception of oats, or of pulse; also rolled rice	18 75	—
Of oats, malted or not	18 75	—
Note to Nos. 162, 164 *and* 165.—In cases of local necessity the Bundesrath is empowered to allow, for certain districts, the duty-free importation, other than by post, of mill produce (except rice, groats and rolled rice) in quantities not exceeding 3 kilos. for inhabitants of the frontier district. The exemption from duty granted under the conventions in favour of imports from Switzerland and Austria-Hungary, is not limited to any particular local districts, nor will proof be required that any local necessity exists.		
PRODUCTS OF OIL MILLING, AND OF OTHER PROCESSES FOR THE EXTRACTION OF FATTY OILS.		
166 Fatty oils: In casks—		
Colza and rape-seed oils	12 00	—
Linseed oil	4 00	—
Additional tare for linseed oil: imported in vehicles made to transport oils in bulk, 20.		
Beech-nut, ground-nut, poppy-seed, niger, sesame, and sunflower oils	10 00	—
Note.—Sesame oil, officially made unfit for consumption (denatured)	5 00	—
Olive oil, pure	10 00	Free.
Note to No. 166.—If, on the importation of olive oil into Germany, proof is required that such oil contains no admixture of other oil, certificates to that effect issued by those scientific institutions in Italy authorized for that purpose by agreement between the two Governments, shall be recognized in Germany, and consignments of oil accompanied by such certificates shall not be subjected to a fresh examination, provided that it appears from such certificates that the examination of the oil has been conducted in accordance with the regulations to be established by agreement between the two Governments. This does not affect the right of the German officials to test oil imported with such certificates, in cases where doubt arises. (*Final protocol to the treaty with Italy.*)		
Note.—Pure olive oil, officially made unfit for consumption (denatured)	2 00	—
Olive husk oil, "lavatöl," and oil extracted by sulphide of carbon	2 00	Free.
Cotton-seed oil	12 50	—
Note.—Cotton-seed oil officially rendered unfit for consumption (denatured)	5 00	—
Additional tare for cotton seed oil: imported in vehicles made to transport oils in bulk, 21.		
Wood oil ("Holzoel")	4 00	—
Castor oil	9 00	2 00
Note.—Castor oil officially rendered unfit for consumption (denatured)	2 00	—
Other fatty oils	10 00	9 00
Note.—Fatty oils not specially mentioned, officially denatured	4 00	—
167 In receptacles other than casks—		
Olive oil	20 00	(1) 10 00
Cotton-seed, beech-nut, ground-nut, poppy-seed, niger, sesame and sunflower oils	20 00	—
Castor and other fatty oils not elsewhere mentioned	20 00	—
Castor oil in tin receptacles, weighing, with the tin, at least 15 kilos	—	2 00
Note.—Castor oil in tins, weighing gross at least 15 kilos, officially rendered unfit for consumption (denatured)	2 00	—
Tare.—Cases, 20; casks, 20; baskets, 16.		
168 Vegetable fats:		
Cocoa butter (cocoa oil)	35 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 2.		
169 Nutmeg butter (nutmeg balsam); laurel oil, of a buttery nature—		
In casks	9 00	—
In other receptacles	20 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 2.		
170 Cotton stearine oil	(2) 12 50	—
Note.—Cotton stearine oil for the manufacture of soap or candles, with certificate of permission, and under control, or officially denatured	5 00	—
171 Palm oil, palm-nut oil, cocoa-nut oil, and other vegetable greases, *e.g.*, shea butter, vateria tallow, not intended for food	2 00	—
Note.—Vegetable tallow intended for human food will pay duty as margarin.		
172 Oleic acid (oleine) and oil dregs	4 00	—
Olein	—	3 00
STARCH AND STARCH PRODUCTS, WITH THE EXCEPTION OF PERFUMED POWDERS AND POWDER REPRESENTED BY ITS RECEPTACLE TO BE AN ARTICLE OF TOILET (COSMETIC).		
173 Starch, green or dry, ground or not	16 00	14 00
Tare.—Cases, 14; casks, 9:—for starch, except liquid.		
174 Dextrin, roasted starch (leiogum), starch paste ("weavers' dressing"), liquid or dried; tragacanth, and other adhesive and surface-dressing substances containing starch; gluten, whether granulated, dried, or fermented or not (glue of albumen); gluten meal	18 00	—
Tare.—Cases, 14; casks, 9—for produce of starch factories, except liquid.		
175 Arrowroot, sago and sago flour, manioc, tapioca, East Indian flour, salep powder, sago substitutes (potato meal and semolina)	15 00	—
Tare.—Cases: sago, sago substitutes, sago flour, tapioca, 12; otherwise, 14; casks, 9.		

[1] Pure. [2] Gross weight.

	General Tariff. Marks.	Conventional Tariff. Marks.
SUGAR.		
176 Cane, beet and other sugar of the chemical composition of cane sugar (saccharose):		
Refined	40 00 (†)	—
Other, solid and liquid, of all kinds; also "füllmassen" and sugar drainings (syrups and molasses); beet-root juice, maple juice	40 00 (†)	—
Tare.—Cases: sugar candy, 9; other solid sugar, 13. Casks, with staves of hard wood: raw sugar, 12; solid sugar for consumption, the produce of the sugar cane, 8; other solid sugar for consumption: in powder (ground sugar), 13; otherwise, 14. Other casks: loaf sugar, 8; sugar candy, 7; other solid sugar, 10. Baskets: canisters: raw and powdered sugar, 8; other solid sugar, 7; other baskets, 7. Bales: cane sugar, 2; sacks: cane sugar, 1.		
177 Starch sugar (grape sugar, glucose, dextrose, maltose), fruit sugar (laevulose), and other kinds of fermentable sugar not otherwise mentioned, crystallized or in the form of syrup; also dextrin syrup; burnt sugar of all kinds; sugar for coloring purposes, free from dextrin (for coloring rum), or containing dextrin (for coloring beer); sugar coloring	40 00	—
So-called coffee essence, consisting of caramelized (burnt) molasses without addition	—	10 00
Tare.—Like in No. 176.		
Milk sugar (lactose)	80 00	40 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
BEVERAGES.		
Brandies of all kinds, including alcohol; arrack, rum, cognac, blended brandies; mixtures of alcohol with ether, and solutions of ether in alcohol:		
178 In casks—		
Liqueurs	350 00	—
Other brandies	275 00	—
Tare.—Double cases: weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Double casks: weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Additional tare on importation in vehicles made to transport liquids in bulk; liqueurs and other compounded brandies, 17; arrack, rum, cognac, 10; otherwise, 25.		
179 In other receptacles	350 00	—
Tare.—Cases, 24; casks, 24; baskets, 16.		
Wine and fresh grape must, even sterilized:		
180 In casks or tank wagons of an alcoholic strength of—		
Not more than 14 per cent. of the weight	24 00	—
More than 14, but not more than 20 per cent.	30 00	—
More than 20 per cent.	160 00	—
Note 1.—Wine of an alcoholic strength of not more than 20 per cent. of the weight, and fresh must:		
Red wine, and fresh must of red wine for blending, under control	—	15 00
Wine for the manufacture of cognac, under control	—	10 00
Marsala, Port and Madeira	—	20 00
Other wine of an alcoholic strength of not more than 14 per cent. of the weight	—	20 00
Note 2.—As wines for blending at the reduced rate of 15 marks per 100 kilos are to be admitted, only those natural red wines and must of red wines which contain at least 9.5 per cent. and not more than 20 per cent. of the weight of alcohol, or, as regards must, the corresponding equivalent of fruit sugar, and which contain at least 28 grammes of dry extract to the litre at 100°C., so far as they are really used for blending purposes in accordance with the prescribed regulations. By blending is meant the mixing of white or red wine with wine or must of the above-mentioned descriptions, so that the latter does not exceed 60 per cent. of the whole mixture when the wine to be blended is white, or 33⅓ per cent. when the wine to be blended is red. (*Treaty with Italy.*)		
Note 3.—As Port and Madeira are solely to be considered wines originating in the viticultural districts of the Portuguese regions Douro or the Island of Madeira, shipped through the Ports of Oporto and Funchal accompanied by certificates of origin and genuineness issued by the proper Portuguese authorities.		
Tare.—Double cases, 11; double casks, 11. Additional tare on importation of wine and grape must, in vehicles made to transport these liquids in bulk, 17.		
181 In other receptacles—		
Sparkling wine	180 00	—
Tare.—Cases, weighing more than 100 kilos, 18. Casks, weighing 100 kilos or less: containing whole bottles, 22; containing half bottles, 24; weighing more than 100 kilos, 19. Baskets: weighing 40 kilos or less, 12; weighing more than 40 kilos, 10.		
Other wine and fresh must	48 00	—
Tare.—Cases, 24; casks, 24; baskets, 16.		
182 Must of grapes, boiled down, with or without sugar, or otherwise condensed (grape syrup), whether free of alcohol (sterilized before fermentation); extract of dried grapes, wine called "Griechischer Sekt," wine must of all kinds in hermetically sealed receptacles	80 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6. All these tares when the goods are imported in bottles, jars or like receptacles.		
183 Lees of wine (liquid, dregs of wine still capable of being used for wine)	24 00	—
Tare.—Double cases, 11; double casks, 11. Cases, 24; casks, 24; baskets, 16. These three tares when the goods are imported in bottles, jars or like receptacles.		
184 Medicinal wine and similar beverages containing wine prepared for the table; all artificially prepared beverages (essences or tinctures), with addition of vinous or aqueous extracts, of spices and sugar, or prepared in a similar manner with wine without the addition of brandy:		
In casks	24 00	—
Vermouth of an alcoholic strength not exceeding 20 per cent. of the weight	—	20 00
Tare.—Double cases, 11; double casks, 11. Additional tare on importation in vehicles made to transport liquids in bulk, 17.		
In other receptacles	48 00	—
Vermouth of an alcoholic strength not exceeding 20 per cent. of the weight	—	30 00
Tare.—Cases, 24; casks, 24; baskets, 16.		
185 Fruit wine (also fruit juice in process of fermentation), and other fermented beverages made of the juices of fruit or vegetables, as well as other artificially prepared beverages, without admixture of brandy or wine, including malt wine and mead; milk wine (koumis), and kefir:		
In casks	24 00	—
Fruit wine (whether in process of fermentation or not)	—	3 00
Tare.—Double cases, 11; double casks, 11. Additional tare on importation of fruit, &c., wine in vehicles made to transport these liquids in bulk, 17.		
In other receptacles	48 00	—
Tare.—Cases, 24; casks, 24; baskets, 16. *Note.*—Fermented beverages included under Nos. 184 and 185 which partake of the nature of sparkling wine will pay duty as the latter.		
186 Beer of all sorts, malt extract in a thin liquid condition, with or without admixture of medicinal substances	9 65	—
Beer in casks ... hectol.	12 70	—
The casks must be officially gauged and must clearly and indelibly show the gauge mark, date of gauging and capacity in litres, provided that not more than 5 years have elapsed since the gauging took place, and that the shipper requested clearance according to the capacity of the casks.		
VINEGAR AND YEAST.		
187 Vinegar of all kinds:		
In casks or vats	10 00	—
Additional tare on importation in vehicles made to transport vinegar in bulk, 17.		
In other receptacles	48 00	—
Tare.—Cases, 24; casks, 24; baskets, 16. *Note.*—Vinegar containing acetic acid in excess of 15% of its weight is classed as acetic acid.		
188 Lees and yeast:		
Wine lees	24 00	—
Liquid: For the manufacture of cognac, under control	—	10 00
Tare.—Double cases, 11; double casks, 11. Cases, 24; casks, 24; baskets, 16. These three tares when the goods are imported in bottles, jars or like receptacles.		
Dry, or in the form of paste	1 50	Free
189 Other lees or yeasts of all kinds	65 00	—
Tare.—Double cases, 11; double casks, 11. Cases: pressed yeast, 15; otherwise (for liquid lees or yeast, only when imported in bottles, jars or like receptacles), 24;		

(†) In accordance with Articles 3 to 5 of the Sugar Convention concluded on the 5th March, 1902, between the German Empire and divers other countries, and with Article 3 of the Law dated January 6, 1903, amending the fiscal sugar law, the duties on refined sugar and on all solid or liquid sugars have been fixed at these rates for the whole continuance of said convention.

	General Tariff. Marks.	Conventional Tariff. Marks.
casks, pressed yeast, 9; otherwise (for liquid lees or yeast, only when imported in bottles, jars or like receptacles), 24. Baskets (for liquid lees or yeast, only when imported in bottles, jars or like receptacles), 7.		
WATER AND ICE.		
190 Mineral waters, natural and artificial, inclusive of the bottles and jars	Free.	—
Note.—Mineral waters in bottles which are subject to a duty of more than 3 marks, or in jars that are subject to a duty above 1 mark per 100 kilos, shall be charged with their containers at the rate applicable to the same. Mineral waters, natural and artificial, inclusive of bottles of colored glass, are also, under Convention, duty free if these receptacles are those usually in use in the trade for the kind of mineral water contained therein.		
191 Other natural waters, distilled or not; ice, raw, natural and artificial	Free.	—
WASTE FROM THE MANUFACTURE OF AGRICULTURAL PRODUCTS.		
192 Bran, also pressed maize bran (maize, oil cake), rice refuse (refuse from husking and pearling rice), ground or not, exclusively for use as food for cattle	Free.	—
193 Residuum, solid, from the manufacture of fatty oils, whether ground or in the form of cakes (oil cakes) or not; also almond bran	,,	—
194 Residuum from the production of starch, exclusively for use as food for cattle; spirits of wine wash (distillers' wash), dried or not; molasses wash	,,	—
195 Exhausted mash of sugar-beet root, pressed or not:		
Fresh	,,	—
Dried (kilu-dried)	1 00	—
Note.—Sugar-beet root mash, kiln-dried, may be imported duty free if returned under contract to the home producer, who supplied the beet roots to foreign sugar works.		
196 Pressed grape dregs	5 00	1 00
Note.—Pressed grape dregs intended for the manufacture of cognac and other brandy will be admitted free of duty under control. (*Conventionalized by treaty with Austria-Hungary.*)		
197 Other dregs, dried or not; sprouts of malt	Free.	—
E.—PRODUCTS OF THE FOOD INDUSTRIES NOT INCLUDED IN NOS. 1 TO 197 OF THE TARIFF.		
198 Common bakers' produce (without the addition of eggs, greases, spices, sugar, or the like)	16 00	10 20
Tare.—Cases, 13; casks, 13; bales, 6.		
Note.—The Bundesrath is empowered to allow in certain frontier regions in case of local necessity, the duty free importation, otherwise than by post, of common bakers' produce for the inhabitants of said regions in quantities not exceeding 3 kilos. The exemption from duty granted under the Conventions in favour of imports from Switzerland and Austria-Hungary, is not limited to any particular local frontier districts, nor will proof be required that any local necessity exists.		
199 Bakers' produce, other, including cakes and biscuits; also wafers of flour, groats or gluten, with the addition of sugar or spices	60 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
200 Alimentary pastes ("nudeln") and similar products of flour, groats or gluten, not baked, also potato "nudeln"	25 00	—
Alimentary pastes ("nudeln") and similar products, not baked, of flour, groats or gluten,	—	15 50
Tare.—Cases, 14; casks, 14.		
201 Edible waters of flour, groats or gluten (without the addition of sugar or spices); flour capsules (wafer capsules); seal wafers of paste	25 00	—
Note.—Filled meal capsules are subject to the duty leviable on the substance with which they are filled if this latter duty is higher.		
202 Sweetmeats and other sugar goods not otherwise mentioned, including non-baked articles mixed with sugar, such as articles of bassorin or tragacanth gum mixed with sugar; kernels of fruits, spices, chestnuts, kitchen vegetables, nuts, fruit, peel of Southern fruits, Southern fruits, and other plants and parts of plants coated with sugar (candied, iced)	70 00	—
Sweetmeats and other sugar goods not elsewhere specified; edible chestnuts, kitchen vegetables, nuts, fruits, Southern fruit peels Southern fruits and other plants and parts of plants, coated with sugar (candied, iced)	—	40 00
Unbaked articles mixed with sugar, such as articles of bassorin or tragacanth gum mixed with sugar, fruit kernels and seeds, spices, grains, coated with sugar (candied, iced)	—	60 00
Tare.—Peels of Southern fruits coated with sugar, 14; otherwise, 20. Small cases and boxes of beech wood containing peels of Southern fruits coated with sugar: without linen wrapper, 13; with linen wrapper, 15; casks, 20; baskets, 13; bales, 6.		
203 Cocoa, roasted, husked, ground, powdered, crushed, or otherwise broken up; also in tablets or cakes (cocoa paste); cocoa powder with the oil more or less removed, and similarly treated; cocoa paste; cocoa husks, ground	65 00	—
Tare.—Cases, of hard wood, 20; of soft wood, 14. Casks, of hard wood, containing ground cocoa or cocoa powder, 14; of soft wood, containing ground cocoa or cocoa powder, 10; otherwise, 20; baskets, 13; bales, 6.		
204 Chocolate and substitutes in tablets or cakes, also ground; goods made wholly or in part of cocoa paste, cocoa powder, chocolate, or substitutes for chocolate; all these with or without the addition of spices, medicinal substances, or the like	80 00	—
Chocolate, with or without addition of spices, medicinal substances or the like, also chocolate containing milk; all these articles in any form (tablets, sweetmeats &c.)	—	50 00
Tare.—Cases of hard wood, 20; of soft wood, 14; casks, 20; baskets, 13; bales, 6.		
205 Margarine (preparations similar to butter or to melted butter, the fatty contents of which are not exclusively derived from milk)	30 00	20 00
Tare.—Pots, 16; cases, 13; casks, 13; pails, of hard wood, 13; of soft wood, 11; baskets, 7.		
206 Margarine cheese (cheese-like preparations, the fatty contents of which are not exclusively derived from milk)	30 00	—
Tare.—Cases, weighing less than 50 kilos, 16; weighing 50 kilos or more, 15; casks, 11; pails, weighing 100 kilos or less, 13; weighing from 100 to 150 kilos inclusive, 9; from 150 to 250 kilos, 8; weighing more than 250 kilos, containing hard cheeses in the shape of millstones weighing at least 50 kilos each, 6; otherwise, 8; baskets, 8; bales, 6.		
207 Artificially prepared edible fats	(1) 12 50	—
208 Condensed milk, with or without the addition of sugar	60 00	—
Milk in blocks weighing at least 10 kilos., even covered with cocoa butter or other vegetable fats to protect the product from the influence of the air, for use in the manufacture of chocolate, by permission and under control—		
Without addition of sugar, or with not more than 40 per cent. of added sugar	—	15 00
With more than 40 per cent. of added sugar	—	25 00
Tare.—Cases: Condensed milk in blocks, 13; otherwise, 20; casks, 20; baskets, 13; bales, 6.		
209 White of egg and egg yolk, prepared for consumption	60 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
210 Mustard:		
Powdered with the oil removed or not—		
In small packets for retail trade	60 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
In other packages	6 00	3 00
211 Prepared with must, spices, or other admixtures (table mustard)	60 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6; for non-liquid mustard; for liquid mustard only when imported in bottles, jars or similar receptacles.		
212 Extracts (essences), not containing ether or alcohol, for the preparation of beverages (coffee, lemonade, and similar essences), as well as for flavoring prepared articles of food and beverages (vanilla essence &c.); extract of raw coffee husks, concentrated to the consistency of syrup; extracts (essences) of spices; extract of edible chestnuts; coffee powder, mixed with burnt sugar; capsules of gelatin prepared with sugar; chestnut flour made from edible chestnuts, roasted or prepared with sugar, vanilla &c.; infants' foods made of wheat flour with the addition of sugar and thickened milk (Nestle's food) and the like; meal mixed with sugar; kefir pastilles, lemonade powder	60 00	—
Tare.—Cases: infants' food, 17; otherwise (for liquid goods only when imported in bottles, jars or like receptacles), 20; casks, 20; baskets, 13; bales, 6; these three tares for non-liquid goods, and for liquid goods, only when imported in bottles, jars or like receptacles.		

(1) Gross weight.

E.—PRODUCTS OF THE FOOD INDUSTRIES NOT INCLUDED IN NOS. 1 TO 197 OF THE TARIFF—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
213 Fruit juices (with the exception of grape juice) and juices of plants, not containing ether or alcohol, mixed with sugar or syrup, or cooked (condensed) after addition of sugar or syrup, including vegetable jams and jellies; raspberry vinegar	60 00	—
Tare.—Cases (for liquid goods, only when imported in bottles, jars or like receptacles), 20; otherwise, like in No. 212.		
214 Juices of fruit (with the exception of grapes) and of plants, edible, containing ether or alcohol	240 00	—
Tare.—Double cases, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Double casks, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Cases, 24; casks, 24; baskets, 16; these three tares when the goods are imported in bottles, jars or like receptacles.		
215 Fruits prepared with or preserved in spirits	80 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
216 Fruits (so far as they are not included under No. 215), pulse, chestnuts kitchen-garden produce, maize, seeds, peel of tropical fruits, and other plants and portions of plants, prepared as table delicacies: pâtés; sauces; anchovy, crayfish, or sardine butter; capers; olives, whether preserved or not in vinegar, oil, or brine; or stuffed with anchovies or the like; sausages made with must; moulded paste ("nudeln" &c.) and other similar products unbaked, made of flour, groats or gluten (including potato "nudeln") stuffed with meat, Parmesan cheese or the like; soy and other delicate table articles not elsewhere mentioned	75 00	—
Olives, whether in oil, vinegar, brine or not	—	30 00
Artichokes and tomatoes, prepared as table delicacies: apricots, peaches, cherries, prepared as table delicacies, with sugar (provided these do not come under No. 215)	—	40 00
Gherkins in vinegar or brine (so-called "Znaimer" gherkins), with admixture of the spices mentioned in Nos. 66 and 67, or even with inconsiderable additions of other kitchen garden produce	—	4 00
Fruits (so far as they are not included under No. 215, or are not specially mentioned above), pulse, chestnuts, kitchen garden produce (not specially mentioned above), seeds, peel of Southern fruits, and other plants or portions of plants (excluding spices and maize), prepared as table delicacies; sauces; capers	—	60 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6. For non-liquid goods, and for liquid goods, only when imported in bottles, jars or similar receptacles.		
217 Chemically prepared articles of food, such as plasmon, somatose, tropon, pepsine	Free.	—
218 Articles of food for consumption not otherwise mentioned, fresh, dried, or prepared	60 00	—
Tare.—Like in No. 216.		
219 Articles of food for consumption of all sorts (not including beverages), in hermetically sealed receptacles, unless subject to higher duties as such	75 00	—
Preserved tomatoes; olives, whether preserved or not in vinegar, oil, or brine	—	30 00
Other alimentary and consumable articles, in air-tight receptacles, so far as they are not subject to higher rates of duty than 75 marks per 100 kilos	—	60 00
Condensed milk (syrup, but not milk in a dry state) without addition of sugar	—	20 00
Milk and cream sterilized or peptonized	—	Free.
Apricot pulp, without addition of sugar or syrup, in tin receptacles, weighing at least 5 kilos	—	5 00
Gherkins in vinegar or brine (so-called "Znaimer" gherkins), with admixture of the spices mentioned in Nos. 66 and 67, or even with inconsiderable additions of other kitchen-garden produce	—	4 00
Tare.—Cases: of soft wood, weighing less than 45 kilos, containing cooked ox tongues, in tins, 17: containing other meats of domestic animals simply prepared, in tins, 14; of soft wood, weighing 45 kilos or more, containing cooked ox tongues, in tins, 15; containing other meats of domestic animals simply prepared in tins, 18; containing fresh meat of domestic animals, 16; containing vegetables or fruit in tins, 13; containing condensed milk in tins, 14; containing tunny in tins, 13; containing sardines in air-tight boxes, 15; containing other fish in tins, 17; otherwise (for liquid goods, only when imported in bottles, jars, or like receptacles), 20. Casks: containing fresh or simply prepared meat of domestic animals, 16; otherwise (for liquid goods, only when imported in bottles, jars, or like receptacles), 20. Baskets, 13 and bales 6—for non-liquid goods; and for liquid goods, only when imported in bottles, jars or like receptacles.		
220 Manufactured tobacco:		
Tobacco stalks and ribs even treated with tobacco juice ("sauced")	85 00	—
Tare.—Casks, weighing 600 kilos or less, 11; otherwise like in No. 29.		
Tobacco lyes (*laughen*), mixed or not with tobacco juice (sauced)	100 00	—
Tobacco leaves, manufactured (wholly or partly stripped, even treated with tobacco juice [sauced], &c.); waste from manufactured tobacco leaves, waste from the manufacture of tobacco whether mixed with raw tobacco scraps or not	180 00	—
Tare—Cases, 16; Casks, 16; baskets: canisters, 12; other baskets, 13; wrappers of animal skins containing "sauced" tobacco leaves, 6; bales, 6.		
Carrots, plugs and rolls for making snuff	210 00	—
Snuff & chewing tobacco, smoking tobacco in rolls or cakes ("*platten*"); tobacco powder, tobacco dust; paper manufactured with tobacco leaf, stalks or ribs	300 00	—
Smoking tobacco, cut	700 00	—
Cigars	270 00	—
Cigarettes	1,000 00	—
Tare.—Cases, 16; casks, 16; baskets: canisters, 12; other baskets, 13; wrappers of animal skins containing carrots, plugs and rolls for making snuff, 8; bales, 6.		
Also, supplementary tare:—For cigars: Small boxes, 24; small baskets, 12; cardboard boxes, 12; for cigarettes and finely cut tobacco: small cases, 24; metal envelopes, 20; small baskets, 12; cardbeard boxes, 12.		
Note.—1. Manufactured tobacco leaves and waste from manufactured tobacco leaves and waste from the manufacture of tobacco as well as cigars shall pay, over and above the prescribed duties, a surtax of 40% *ad val.* Said surtax does not apply to tobacco leaves and waste used for the manufacture of the products affected by the cigarette duty law of June 3, 1906. 2. Cigarette paper manufactured with tobacco leaf stalks or ribs, finely-cut tobacco and cigarettes pay the internal revenue tax in addition to customs duty.		

MINERAL AND FOSSIL RAW MATERIALS; MINERAL OILS.

A.—EARTHS AND STONES.

	General Tariff. Marks.	Conventional Tariff. Marks.
221 Garden mould, turf, gravel, marl, sand, and naturally colored writing case sand, also moulding sand; undyed scales of mica; also mud and lime scum	Free.	—
222 Dyed sand, including dyed, gilt and silvered writing case sand (writing sand produced from mica) and other dyed mica scales	,,	—
223 Clay, including china clay (kaolin), and loam of all kinds, whether burnt, ground, or washed, or not; chamotte and dinas clay	,,	—
224 Coloring earths (also chalk), raw, also refuse and by-products of the industry, capable of use as coloring earths; graphite, raw (in pieces), ground or washed	,,	—
225 Pumice stone, emery, Vienna lime (powdered quicklime for polishing, &c.), tripoli and similar mineral grinding, polishing, and cleaning substances, raw, ground or washed: In boxes, glasses, jars, or other packages suitable for retail sale	6 00	2 00
In other receptacles, also shaped in bricks	Free.	—
226 Siliceous marl (infusorial earth), quartz, quartzose sand; flints (flint stones), raw, whether disaggregated (heated and afterwards plunged), ground or not	,,	—
227 Carbonate of lime, magnesite, dolomite, witherite, strontianite, burnt or not; slaked lime (in the form of paste); lime mortar; natural phosphate of lime	,,	—
228 Gypsum (sulphate of lime), whether burnt, ground, washed, or not; superphosphates of gypsum	,,	—
229 Water hardening (hydraulic) cements, *e.g.*, tufa, trass, pozzolana, santorin earth, whether ground or crushed, or not	,,	—
230 Portland cement, Roman cement, pozzolana cement, magnesia cement, slag cement, and the like, with or without the addition of coloring or other materials, not ground (cement klinker, cement grits, &c.), ground, crushed; also ground lime	0 50	Free.
231 Meerschaum, crude, also artificial meerschaum in unshaped pieces; asbestos, raw, ground or not, asbestos fibre, cleaned or not; soapstone (Spanish or French chalk) and talc, raw, also ground or burnt; mica, raw, also in raw plates or disks	Free.	—

	General Tariff. Marks.	Conventional Tariff. Marks.
232 Natural sulphate of baryta (heavy spar) and natural sulphate of strontium (celestine), whether pulverized, ground, or not, feldspar, common, whether pulverized or calcined or not; fluorspar, crude, ground, or not; bauxite, not cleaned; cryolite	Free.	—
233 Slate: Rough blocks	0 25	Free.
Rough table slates and slabs; roofing slates	1 25	—
Rough slabs and table slates	—	1 00
Roofing slates	—	0 65
Note.—Slabs of slate more than 20 cm. thick are to be treated as blocks. (*Conventionalized by treaties with Belgium and Austria-Hungary.*)		
234 Stones (with the exception of slate and paving stone), also lava, porous or not, raw or merely rough hewn, also sawn, but not on more than three sides, or in plates not split nor sawn (cut); ground stones not enumerated above	Free.	—
Note.—Blocks of granite, porphyry, sienite or similar hard stones, roughly worked with the pick-hammer or the pointed chisel, for the stone polishing industry (Steinschleiferein) shall *conventionally* be classed under No. 234, even if the stones, as the result of working with those tools, exhibit a regular shape (smoothed [*i. e.*, freed from important depressions and elevations] surfaces, regular edges, &c.). The accord of duty-free admission may be made conditional on proof being afforded of the purpose for which the stones are intended. (*Treaty with Sweden*).		
235 Precious stones and semi-precious stones, in the rough	,,	—
236 Other earths and raw materials of mineral origin, not specified nor included elsewhere, whether burnt, washed, ground, cleansed, or not; chalk paste (made of chalk, or other earths, glue, &c.) for moulding work	,,	—
B.—ORES, SLAG, ASHES.		
237 Ores, dressed or not; slag and sinter of all kinds for smelting works, crushed or not (except Thomas' phosphate meal, pulverized); slag and other waste from smelting works; so-called slag felt and slag wool; ashes, except bone ash, lixiviated or not; gas purifying substances containing iron or manganese; slack lime from tawing (Kalkäscher)	,,	—
C.—MINERAL FUEL.		
238 Coal, anthracite, unmanufactured cannel coal, and lignite, ground up or not; peat, coke (porous residue from the dry distillation of coal and lignite), ground up or not; turf charcoal; coke-like residues from the distillation of mineral oils and tars; fuel artificially manufactured from lignite, coal, turf, tar &c. (including briquets), by means of the use of wood or not; coal (plastic) made from mineral substances or gas coal (retort graphite); also plastic vegetable charcoal in unshaped lumps	,,	—
D.—MINERAL OILS AND OTHER FOSSIL RAW MATERIALS.		
239 Petroleum, fluid natural mineral tar, brown coal tar oil, peat oil, shale oil, oil from the tar of bog head or cannel coal, and other mineral oils not otherwise enumerated, crude or refined; lubricating oils; residues from the distillation of mineral oils, containing paraffin or of a tarry or pitchy nature—the latter provided that they do not sink in water; resin oil	10 00	6 00
Tare.—Cases: when the goods are imported in bottles, jars or like receptacles, also for oils and residues coming under this number, in a non-liquid state (solid or unctuous at 150° C.), without any other immediate packing, 13. Casks: when the goods are imported in bottles, jars or like receptacles, also for oils and residues comprised in this number, in a non-liquid state (solid or unctuous at 150° C.), without any other immediate packing, 13. Baskets: when the goods are imported in bottles, jars or like receptacles, 16.		
Additional tare.—For liquid oils and residues coming under this number: When the goods are imported in vehicles (tank-wagons, tank-vessels or the like) made to transport liquids in bulk, or in other receptacles which are not usually employed in trade (wooden casks, glass demijohns and glass demijohns with wickerwork), such as tins or iron casks, 20.		
Other	6 00	
Heavy benzine of a specific gravity of more than 0·75 up to 0·77, inclusive, at 15° C., manufactured in inland factories imported from foreign countries, under control	—	2 00
Gas oil of a specific gravity of over 0·83 up to 0·88, inclusive, at 15° C., for driving motors, or for the carburation of hydrogen, manufactured in inland factories or imported from foreign countries, under control	—	3 00
Additional tare.—For oils of a specific gravity of 0.75 or less at 15° C., 29; for oils of a specific gravity of more than 0·75 up to 0·83 inclusive at 15° C., 25; for oils of a specific gravity of more than 0·83 at 15° C., 20: when imported in vehicles (tank-wagons, tank-vessels, or the like) made to transport liquids in bulk or in other receptacles which are not usually adopted in trade (wooden casks, glass demijohns and glass demijohns with wickerwork), such as tins or iron casks.		
Notes.—1. The Bundesrath is authorised to admit free of duty, under control, of mineral oils intended for industrial purposes other than for the manufacture of lubricating or illuminating oil or of illuminating gas.		
2. The Bundesrath is authorized to exempt from duty mineral oils to be treated in inland factories. The products resulting therefrom are to be treated as foreign, with the exception of light oils, which, so long as they are not used for lubricating or illuminating purposes or for the production of illuminating gas, may remain free of duty by special permission and under control.		
3. The Bundesrath is authorized to permit the importation of refined mineral oils intended for illuminating purposes, upon the payment of duty according to volume, on the condition that 125 litres, at a temperature of 15° C., are to be considered equivalent to 100 kilos.		
240 Asphalt, solid; asphalt mastic (asphalt cement), bituminous cement, resinous cement, wood cement	Free.	—
241 Ozocerite (mineral wax), raw; also melted	,,	—
242 Yellow amber, raw; amber in powder or in lumps; jet, unmanufactured	,,	—
243 Pitch of all kinds except coal pitch; pitch dregs (residue from the manufacture of pitch); bituminous residues from the distillation of mineral oils, if they sink in water; tar from bituminous shale; peat tar; brown coal tar; also wood tar and birch tar	,,	—
Note to Section D.—"Mineral oils and other fossil raw materials." So-called soft asphalt and similar viscid residues from the distillation of mineral oils are, by permission and under control, free of duty, if their specific gravity is not less than 0·96 at a temperature of 15° C., and if they are imported for the purpose of mixing with natural asphalt or tar for use in the manufacture of asphalt or tar board. (*Treaty with Austria-Hungary.*)		
E.—COAL TAR, COAL-TAR OILS, AND COAL-TAR PRODUCTS.		
244 Coal tar; mineral pitch (coal-tar pitch)	Free.	—
245 Coal-tar oils, light, including oily distillates from coal-tar oil, *e.g.*, benzole, cumol, toluol, xylol; and heavy, *e.g.*, anthracene oil, carbolic oil, creosote oil; also mineral naphtha (asphalt naphtha) and carburetted hydrogen (Kohlenwasserstoff)	,,	—
246 Naphthalene; anthracene; non-oleaginous products derived from simple distillation of coal tar, *e.g.*, phenol (carbolic acid), aniline salts, and other coal-tar products (anthraquinone, nitrobenzol, toluidine, naphthylamine, resorcine, naphthalene, phthalic acid, &c.)	,,	—
PREPARED WAX, SOLID FATTY ACIDS, PARAFFIN AND SIMILAR CANDLE MAKING MATERIALS; CANDLES, MANUFACTURES OF WAX, SOAP, AND OTHER MANUFACTURES OF GREASE, OIL, OR WAX.		
247 Beeswax, and other insect wax, also vegetable wax, prepared (bleached or dyed, moulded into tablets or balls, &c.), mixed or not with other materials; wax stumps ("Wachsstumpfen"); grafting wax (wax cement)	15 00	—
Vegetable wax (from sumac), prepared, bleached, dyed, moulded into tablets or balls, &c.	—	10 00
Tare.—Cases, 13; casks, 13; bales, 3; sacks, 1.		
248 Waste and refuse from the preparation of bees wax, containing only small quantities of wax	Free.	—
249 Mineral wax (ozocerite), refined, and ceresin (made from mineral wax, mixed or not with paraffin), in blocks, tablets, or balls; wax stumps ("Wachsstumpfen") of refined mineral wax and of ceresin	15 00	10 00
Tare. Cases, 13; casks, 13; bales, 3; sacks, 1.		

PREPARED WAX, SOLID FATTY ACIDS, PARAFFIN AND SIMILAR CANDLE MAKING MATERIALS; CANDLES, MANUFACTURES OF WAX, SOAP, AND OTHER MANUFACTURES OF GREASE, OIL, OR WAX—con.

	General Tariff. Marks.	Conventional Tariff. Marks.
250 Stearic acid (also called stearin); palmitic acid (also called palmitin); margaric acid; paraffin, crude (paraffin scales, paraffin butter, &c.) or refined, except soft paraffin, and similar candle-making materials, not otherwise mentioned, crude, or refined	10 00	—
Tare.—Cases: Of heavy boards, containing purified paraffin, 16; of light boards, containing purified paraffin, 10; otherwise, 13. Casks of soft wood: containing purified paraffin wax, 8; containing crude paraffin wax, 9; otherwise, 13. Of hard wood: containing crude or purified paraffin wax, 9; otherwise, 13.		
251 Soft paraffin wax	10 00	8 00
Tare.—Cases: Of heavy boards, 16; of light boards, 10; casks, 9.		
252 Candles of all kinds, of wax, ceresin, paraffin, stearin, spermaceti, tallow, or the like; also wax torchlights and night lights of all kinds	23 00	—
Tare.—Cases, 16; casks, 16.		
253 Wax wares, except candles, wax matches, and wax pearls, even combined with other materials, so far as they do not thereby become subject to higher rates of duty:		
Finely moulded (wax flowers, figures, fruits, heads, masks, and the like)	200 00	—
Other	30 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
Note.—Articles of ceresin are dutiable as wax products.		
254 Soft soap, common (potash soap, barrel soap); liquid silicated soap; oils and fluid greases prepared with alkalis for washing purposes; Turkey red oil (castor oil mordant &c.); liquid "creolin" and similar disinfectants and detergents, &c., in a liquid condition; mixtures of water and soap for dressing (finishing) or similar purposes; all these in casks or other larger receptacles	5 00	
Turkey red oil	—	3 00
255 Hard soaps (except tooth soap), solid "creolin" and similar disinfectants and detergents, &c. in a solid condition, so-called "Phœnix lye"; all these so far as they are not included under No. 256	10 00	—
Tare.—Cases: Hard soap in bars, 11; otherwise, 13; casks, 13; bales, 6.		
256 Articles of the kinds mentioned in Nos. 254 and 255, imported for immediate use (moulded or run into shapes) or in boxes, bottles, jars, pots or the like; liquid soap, except that mentioned in No. 254; soap powder; fine soft soap; soap leaves (soap paper), almond paste mixed with ground-up soap; shaped wares of soap	30 00	—
Tare.—Cases, 16; casks (for liquid soap, only when imported in bottles, jars or like receptacles), 16.		
Note to Nos. 254-256.—Soap substitutes, *e.g.* products of Quillaia bark, are subject to duty as soap.		
257 Glycerin, crude or refined; spent lye from soap works	Free.	—
258 Paraffin ointment, vaseline, and vaseline ointment (not scented); lanolin and lanolin compounds ("lanolin verbindungen")	[1] 12 00	—
Paraffin ointment, vaseline, and vaseline ointment (not scented)	—	[1] 10 00
259 Axle grease	10 00	6 00
Tare.—Cases, 13; casks, 13.		
260 Other lubricants, manufactured with fats or oils, liquid or solid, moulded into shapes or not	[1] 12 00	[1] 7 50
261 Blacking, not liquid	3 00	—
262 Shoe polishes not included in No. 261, even if wax or ceresin are used in the manufacture; floor polishes of wax or ceresin with the addition of turpentine oil or the like	18 00	—
Tare.—Cases, 13; casks, 13; bales, 3; sacks, 1.		
263 Preparations for polishing and cleaning manufactured with fats, oils, or soaps (polishing grease, polishing paste, polishing soap), *e.g.*, oxide of iron, combined with stearic acid and tallow; aluminium soap (aluminium palmitate); polishing stone (bricks made of burnt, ground, or washed earths with stearin, tallow &c.); moulding materials made from mineral materials combined with stearin, palmitine, paraffin, wax, and resin	10 00	—
Tare.—Cases, 13; casks, 13.		
264 Moulded work of stearin, paraffin, or similar moulding materials, combined or not with other materials, so far as it does not thereby become subject to higher rates of duty	36 00	—
Tare.—Cases or casks, 20; baskets, 13; bales, 9; gramophone discs composed of mineral materials and resin, 18; others, 20.		

[1] Gross weight.

	General Tariff. Marks.	Conventional Tariff. Marks.

CHEMICAL AND PHARMACEUTICAL PRODUCTS, COLORS, AND DYEING MATERIALS.

A.—CHEMICAL PRIMARY MATERIALS, ACIDS, SALTS, AND OTHER COMBINATIONS OF CHEMICAL PRIMARY MATERIALS NOT OTHERWISE SPECIFIED.

	General Tariff. Marks.	Conventional Tariff. Marks.
265 Quicksilver and alloys of quicksilver (amalgams)	Free.	—
266 Alkali metals; other metals not separately mentioned	,,	—
267 Bromine	,,	—
268 Iodine	,,	—
269 Phosphorus, common (crystalline, white), and red (amorphous)	,,	—
270 Sulphur, raw or refined, also powdered "Spencemetal" (a mixture of sulphur and sulphur metals)	,,	—
Note.—Flowers of sulphur are included under No. 270. (*Treaty with Italy.*)		
271 Ammoniacal liquor (gas liquor); spirit of sal ammoniac	,,	—
272 Hydrochloric acid	,,	—
273 Sulphuric acid and sulphuric anhydride	,,	—
274 Nitric acid	,,	—
275 Boric acid and borax (borate of soda)	,,	—
276 Oxalic acid and oxalate of potassium (sorrel salts)	8 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6.		
277 Acetic acid, also crystallized (glacial vinegar) and anhydrous acetic acid, when the immediate receptacle, including contents, weighs—		
20 kilos. and over	42 00	—
Less than 20 kilos.	78 00	—
Tare.—Cases, 24; casks, 24; baskets, 16. All these tares for non-liquid acetic acid, and for liquid acetic acid, only when imported in bottles or jars.		
278 Lactic acid and lactate	Free.	—
279 Tartaric acid	8 00	4 00
Citric acid	8 00	Free.
Tare.—Cases, 12; casks, 10.		
280 Salt (chloride of sodium), including common, rock, and sea salt; also all substances from which salt is extracted; mother lye, fur atone, and articles of rock salt; snow-melting salt	[1] [2] 0 80	—
Tare.—Sacks, 1.		
281 Thornstone (a deposit formed in the graduation of brine)	Free.	—
282 Spring salts, natural or artificial, and marsh salts	3 00	Free.
283 Chloride of barium	Free.	—
284 Iodide of potassium; iodide of sodium; iodide of ammonium	,,	—
285 Bromide of potassium; bromide of sodium; bromide of ammonium; bromide of iron	,,	—
286 Carbonate of ammonium (hartshorn salts)	5 00	—
287 Soda, natural and artificial:		
Raw, also crystallized	0 90	—
Calcined, also cephlegmated or refined in other ways	1 50	—
288 Bicarbonate of soda	1 50	—
289 Caustic soda, solid (sodium hydroxide) or in solution (soda lye); caustic potash, solid (hydroxide of potassium) or in solution (potash lye)	3 50	—
290 Potash of all kinds; wool-grease ashes	2 00	1 50
291 Coal from the residue of molasses	Free.	—
292 Chloride of lime and bleaching lyes; peroxide of barium and peroxide of hydrogen	1 00	—
293 Chlorate of potash, if not imported in shells or capsules	Free.	—
294 Sulphate of soda (Glauber's salt) and bisulphate of soda	0 25	Free.
295 Sulphate of potash and phosphate of potash	Free.	—
296 Sulphate of copper (blue vitriol, blue copperas); also sulphate of copper and sulphate of iron, mixed	2 00	Free.
297 Sulphate of iron (green vitriol); sulphate of zinc (white vitriol)	Free.	—
298 Ammonia alum, potash alum, and soda alum; sulphate of alumina, alumina alum, aluminate of soda, chloride of alumina, acetate of alumina, artificial alumina and refined bauxite	3 00	—
299 Chrome alum, iron and copper alum	Free.	—
300 Oxide of lead (litharge, yellow [silver litharge], and red [gold litharge]), in lumps, flakes, or powder	,,	—
301 Stannic oxide	6 00	2 00
302 Nitrate of ammonia (ammonia saltpetre), if not imported in shells or capsules; nitrate of lead	3 00	—
303 Nitrate of soda (Chile saltpetre)	Free.	—
304 ,, of potash (potash saltpetre); nitrate of barium	,,	—
305 Chromate of soda and bichromate of soda; chromate of potash and bichromate of potash; oxide and hydroxide of chromium	,,	—
306 Manganate of potash; permanganate of potash	,,	—
307 Soluble glass (silicate of potash or soda)	1 00	—
308 Blood-lye salts of potash (ferro-cyanide of potassium and ferricyanide of potassium); blood-lye		

[1] Net weight.
[2] These rates are in addition to the internal duty on salt.

	General Tariff. Marks.	Conventional Tariff. Marks.
salts of soda (ferrocyanide of sodium); cyanide of potassium	8 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6.		
309 Acetates not otherwise mentioned, and acetone oil	1 00	—
Acetate of calcium (acetate and pyrolignite of lime)	—	0 50
Acetates not otherwise mentioned, except acetate and pyrolignate of calcium (acetate of calcium); acetone oil	—	Free
310 Sugar of lead, Goulard water (lead vinegar)	1 00	—
311 Tartar: Crude	Free.	—
Refined and tartrate of soda	8 00	—
Refined tartrate	—	4 00
Tare.—Cases, 10; casks, 10.		
312 Tartar emetic and other preparations of antimony	8 00	4 00
Tare.—Cases, 12; casks, 12.		
313 Carbonate of magnesia, artificial	Free.	—
314 Carbonate of strontium (artificial); chloride of strontium, strontium oxide, and strontium hydroxide	2 00	—
315 Salts of zinc not otherwise mentioned; chloride of zinc, solid or in solution	Free.	—
316 Calcium carbide, carbide of aluminium, carbide of silicon carborundum, and carbides of metals not otherwise mentioned	4 00	—
Carbide of calcium	—	Free.
317 Metalloids, acids, salts, and combinations of metalloids one with another or with metals, not specified above or elsewhere	Free.	—

B.—COLORS AND DYESTUFFS.

	General Tariff. Marks.	Conventional Tariff. Marks.
318 Dyestuffs of animal origin, *e.g.*, cochineal, wild, cultivated, and artificial, ground, or in paste or not; cochineal carmine; sepia	,,	—
319 Aniline and other coal-tar dyes not otherwise mentioned	,,	—
320 Alizarin dyes, dry or in the form of paste	,,	—
321 Indigo, natural and artificial, also indigo carmine, pure or mixed with mineral substances or starch, dry or in the form of paste	,,	—
322 Prussian blue, pure or mixed with mineral substances or starch, dry or in the form of paste	10 00	—
Tare.—Cases, 16; casks, 16.		
323 Ultramarine blue, pure or mixed with mineral substances or starch, dry or in the form of paste	15 00	—
Tare.—Cases, 13; casks, 9.		
324 Minium, white lead	1 00	—
White lead	—	Free.
325 Baryta, white	3 00	—
326 Zinc oxide (zinc white and zinc gray), white sulphide of zinc (lithopone)	2 00	Free.
327 Cinnabar (red mercuric sulphide)	10 00	—
Tare.—Cases, 5; casks, 5.		
328 Dyewood extracts and extracts of other vegetable dyestuffs:		
Liquid	2 00	—
Solid	4 00	—
Note.—Liquid dyewood extracts and liquid extracts of other vegetable dyestuffs of more than 28° Bé. will be liable to duty as solid extracts.		
329 Coloring earths:		
Chalk, washed (whiting); also chalk finely powdered in any form	0 40	0 30
Other mineral colors (coloring earths, burned, ground, or washed, and waste and by-products of industry capable of being used as such, also ground ores used as coloring earths), dry, or in the form of paste, whether improved ("geschönt") or not	0 50	—
Iron oxide, natural or artificial (colcothar, caput mortuum)	—	Free.
Other coloring earths, coming under this number	—	0 20
330 Lampblack, printing ink, dry, not prepared; also similar copperplate inks	5 00	—
331 Bronze colors	Free.	—
332 Pigments and coloring lacquers (lac colors), not otherwise mentioned, pure or mixed with mineral substances or starch, dry, or in the form of paste	,,	—
333 Other paints not prepared	,,	—
334 Colors for color printing on paper, prepared from lampblack, or copperplate inks	10 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for non-liquid printing colors and for liquid printing colors, only when imported in tins, bottles or like receptacles.		
335 White lead, zinc white, lithopone, iron oxide, iron minium, ground up with oil, not in tins and not made up, for retail sale	3 00	—
336 The prepared colors mentioned in No. 335, in tins or made up for retail sale; other prepared colors (mixed or ground up with oil, oil varnish, glycerin, glue, mineral oil or other medium, or spirits of wine, or mixed with one of these materials); colors not prepared in small bladders, capsules, shells, paste, tubes, pots, tablets, or the like; paints in boxes and Indian ink cases	20 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for non-liquid paints, and for liquid paints, only when imported in tins, bottles or like receptacles.		
337 Ink and ink powder	5 00	4 00
338 Graphite:		
Shaped (in tablets, blocks, or the like)	4 00	2 00
Made up for retail sale	6 00	3 00
339 Steatite, cut or moulded for drawing (tailors' chalk), or in a wooden holder	6 00	—
340 Lead, color and charcoal pencils (for drawing or writing), chalk, cut or shaped:		
Not cased or only covered with paper	20 00	—
Cased in common wood for use in trade (carpenters' pencils)	25 00	—
Other, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	40 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6.		

C.—VARNISHES, LACS, AND CEMENTS.

	General Tariff. Marks.	Conventional Tariff. Marks.
341 Oil varnishes, with or without siccatives; of varnish dregs; linseed oil thickened by standing	7 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares only when the goods are imported in tins, bottles or like receptacles.		
342 Spirits of wine varnishes (solutions of resin in spirits of wine or wood spirit), with or without the addition of coloring matter; shellac cement (shellac dissolved in hot spirits of wine to the consistency of syrup)	30 00	—
Tare.—Like in No. 341.		
343 Lac varnishes, lacquers, manufactured without spirits of wine (solutions of resin in turpentine oil, mineral oil, resin oil, oil varnish, acetone, alkalis, or other dissolvents), mixed or not with coloring substances, asphalt varnish (solutions of asphalt or similar substances in mineral or turpentine oil, also solutions of asphalt or coal-tar pitch in coal-tar oil or wood-tar oil); coachmakers' lacquers (solution of coloring matter and wax); "Zaponlac," solution of collodion wool [pyroxyle] in amyl-acetate, used to preserve manuscript documents	25 00	—
Tare.—Like in No. 341.		
344 Sealing wax (also seal impressions in sealing wax); bottle wax	3 00	—
345 Oil cement (varnish cement), resin cement, caoutchouc and gutta-percha cement, glue, albumen, and other cements, except asbestos cement, mineral cement (asphalt cement), shellac cement, and wax cement (grafting wax)	3 00	—
346 Liquid asbestos, with or without addition of coloring matter (asbestos paint); asbestos cement	Free.	—

D.—ETHER; ALCOHOLS NOT OTHERWISE MENTIONED AND NOT INCLUDED ELSEWHERE; VOLATILE OILS, ARTIFICIAL SCENTS, PERFUMERY AND COSMETICS.

	General Tariff. Marks.	Conventional Tariff. Marks.
347 Ether of all kinds, simple and compound; cognac essence (oil of pressed grape residues):		
In casks	275 00	—
Tare.—Double cases, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8; double casks, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8.		
Additional Tare.—On importation of ether of all kinds, plain or compounded, in vehicles made to transport ether in bulk, 30.		
In other receptacles	350 00	—
Tare.—Cases, 24; casks, 24; baskets, 16.		
348 Fusil oils; also amyl, butyl, and propyl alcohol	20 00	—
Tare.—Cases, 16; casks, 6; baskets, 9; bales, 6. All these tares, only when the goods are imported in flasks, jars or like receptacles.		
Note.—Fusil oil containing spirits of wine to an amount of 8 per cent. or more of its weight will pay duty as brandies.		
349 Wood spirit (methylic alcohol), crude; acetone, crude	5 00	Free.
Additional Tare.—When the goods are imported in vehicles made to transport liquids in bulk, or in receptacles other than those usually adopted in trade (tins or like receptacles), 29.		
350 Wood spirit, refined; acetone, refined; formaldehyde in aqueous solution	20 00	—
Tare.—Cases, 24; casks, 24; baskets, 16. All these tares, only when the goods are imported in flasks, jars or like receptacles.		
Additional Tare.—Like in No. 349.		
351 Acetaldehyde, paraldehyde	40 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares, only when the goods are imported in flasks, jars or like receptacles.		
352 Wood-tar oil, refined or not; rubber oil; animal oil, crude (hartshorn oil) or refined (Dippel's oil)	Free.	—

D.—ETHER; ALCOHOLS NOT OTHERWISE MENTIONED AND NOT INCLUDED ELSEWHERE; VOLATILE OILS, ARTIFICIAL SCENTS, PERFUMERY AND COSMETICS—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
353 Volatile (essential) oils:		
Turpentine oil, pine-needle oil, rosin essence, oil of camphor (liquid camphor)	Free.	—
Other volatile (essential) oils; also menthol (camphor of mint), with or without casing of wood (menthol cones)	30 00	—
Volatile (essential) oils of fruits of the genus citrus, oranges, lemons, bergamots, mandarins &c. aniseed oil, attar of roses	—	20 00
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for menthol: and for liquid oils, only when imported in flasks, jars or like receptacles.		
354 Artificial flavouring materials (vanilline, coumarine, heliotropine, and similar products for the preparation of scents)	80 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for non-liquid artificial flavouring materials; and for liquid, only when they are imported in flasks, jars or like receptacles.		
355 Perfumed greases, ointments, and pomades, also perfumed fatty and mineral oils, the weight of the immediate receptacle, together with the contents, being—		
At least 5 kilos	20 00	—
Less than 5 kilos	100 00	—
Tare.—Cases, 16; casks, 16. These tares are for non-liquid goods; and for liquid goods, only when imported in tins, flasks, jars or like receptacles.		
356 Perfumery and cosmetics (*e.g.*, hair dyes, face washes, and other toilet preparations), containing ether or alcohol; head, mouth, or tooth wash, containing ether or alcohol; perfumed or fragrant extracts (essences, tinctures) and waters, containing alcohol or ether; toilet vinegar	100 00	—
Tare.—Like in No. 355.		
357 Perfumed waters, not containing ether or alcohol, the weight of the immediate receptacle, together with the contents, being—		
At least 5 kilos	20 00	—
Less than 5 kilos	100 00	—
Tare.—Cases, 16; and casks, 16; when the goods are imported in tins, flasks, jars or like receptacles.		
358 Perfumed powder, rouge, and tooth powder; tooth paste, fumigating paper, rouge paper, and all other perfumery and cosmetics not otherwise mentioned	100 00	—
Tare.—Cases, 16; and casks, 16; for non-liquid goods; and for liquid goods only when imported in tins, flasks, jars or like receptacles.		
Note.—Powder, rouge, and tooth powder, not perfumed, are also subject to duty according to No. 358, if they are represented by their coverings as being cosmetics.		

E.—ARTIFICIAL MANURES.

359 Guano, artificial (fish, meat, blood, etc., guano); also natural guano, animal and sinew meal, ground animal manure (poudrette)	Free.	—
360 Bone ash	,,	—
361 Thomas's phosphate meal	,,	—
362 Manures containing phosphorus treated with acids (superphosphates), combined or not with other substances	,,	—
Note.—Substances dutiable in themselves not mentioned above, intended for use as manures, may be admitted duty free by special permission, and, if necessary, under control.		

F.—EXPLOSIVES, AMMUNITION, AND INFLAMMABLE SUBSTANCES.

363 Gun cotton, collodion wool (pyroxyl wool)	3 00	—
364 Gunpowder, blasting powder, and other explosives not previously mentioned:		
Not in the form of caps or detonators	Free.	—
In the form of caps or detonators not included under Nos. 365 or 366	3 00	—
365 Primers, fulminating priming for needle firelocks, filled percussion caps and blasting fuse caps, filled shell fuses, tubes, etc. (schlagröhren zundschrauben), percussion caps for ball and shot (Flobert munition)	30 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
366 Cartridges filled:		
With copper or brass cases	30 00	—
Tare.—Cases, 13; casks, 13; basket, 6.		
With paper or cardboard cases	12 00	—
With cases of paper or cardboard combined with other materials	24 00	—
Tare.—Cases, 16; casks, 16; baskets, 13; bales, 6.		
367 Wooden matches: match sticks of cardboard	30 00	—
Tare.—Cases, 20; casks, 20.		
368 Matches of stearin, wax, or similar materials	10 00	—
Tare.—Cases: wax matches, 14; otherwise, 20; casks, 20.		
Note to Nos. 367 and 368.—Ordinary wooden matches, match sticks ("*zundstäbchen*") and wax matches shall pay the internal revenue tax in addition to customs duty.		
369 Fireworks of all kinds (composition and cases for fireworks); antimony, magnesium, and zinc torches	30 00	—
Tare.—Cases containing pyrotechnic surprises, 38; otherwise, 20; casks, 20.		
370 Pitch torches, quick matches, tinder paper, prepared tinder, slow matches (fuses) of all kinds, caps for toy pistols, igniting strips for miners' lamps and for tinder boxes, as well as all other inflammable materials and wares not otherwise mentioned	5 00	—

G.—CHEMICAL AND PHARMACEUTICAL PRODUCTS NOT ELSEWHERE ENUMERATED.

371 Incandescent mantles for lighting purposes, annealed (seasoned), also if impregnated with collodion, gelatin, glue, shellac, or the like, or in combination with common metals or alloys of common metals	120 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
Note.—Annealed (seasoned) incandescent bodies of all kinds for incandescent gas, spirit or paraffin lamps and for all other similar incandescent lamps, shall pay the internal revenue in addition to customs duty.		
372 Albumen and albuminous substances, animal and vegetable, not included under other tariff numbers	Free.	—
373 Casein, casein gum, and similar preparations, so far as they are not included under No. 206	10 00	6 00
Tare.—Cases, 15; casks, 15.		
374 Glue in the rough (delimed bones)	3 00	—
375 Glue of all sorts (except albuminous glue), liquid or solid; gelatin, even colored	5 00	3 00
376 Sheets, spangles, capsules (empty or filled), lozenges, and other moulded articles of gelatin not mixed with sugar	30 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
Note.—Filled gelatine capsules pay the duty leviable on the contents, if such duty is higher than the duty on the container.		
377 Elastic glue for the manufacture of printing rollers and the like; also printing plates for hectographs and similar apparatus for manifolding	10 00	—
Tare.—Cases, 13; casks, 13.		
378 Creosote of wood tar and peat tar	Free.	—
379 Compressed gases, including the steel vessels serving to contain them	6 00	—
380 Alkaloids (organic bases of the vegetable kingdom), alkaloid salts and combinations	Free.	—
381 Collodion and celloidin	24 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares, for celloidin; and for collodion, only when imported in bottles, jars or like receptacles.		
382 Chloroform and chloral hydrate	20 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for hydrochlorate; and for chloroform, only when imported in bottles, jars or like receptacles.		
383 Bromoform and iodoform	Free.	—
384 Tanning extracts, not otherwise mentioned:		
Liquid	14 00	—
Solid	28 00	—
Sumach extract, pure, not mixed with other materials, whether liquid or solid	—	Free.
Gallnut extract, pure, not mixed with other materials, liquid	—	,,
Oak, pine, or chestnut extracts—		
Liquid	—	2 00
Solid	—	4 00
Other tanning extracts:		
Liquid	—	4 00
Solid	—	8 00
Tare.—For solid tanning extracts: cases, 10; casks, 10; bales, 3.		
Note.—Liquid tanning extracts of more than 28° Bé. are treated as solid. (*Conventionalized by treaty with Austria-Hungary.*)		
385 Liquorice juice, mixed with sugar, honey, oil of aniseed, salammoniac, or other flavouring or medicinal ingredients, or made up for retail sale; also pectoral lozenges and syrup	60 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
Other liquorice juice, raw or purified	Free.	—
386 Artificial balsams, extracts (essences, tinctures, etc.), waters and the like, not perfumed, for industrial or medicinal use (except extracts of dyewoods and tanning extracts):		
Not containing ether or alcohol	40 00	—
Containing ether or alcohol	60 00	—
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares, for non-liquid goods; and for liquid goods only when imported in bottles, jars or like receptacles.		
387 Juices of fruits (except grapes) and of plants for industrial or medicinal use containing ether or alcohol	60 00	—

	General Tariff. Marks.	Conventional Tariff. Marks.
Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares when the goods are imported in bottles, jars or like receptacles.		
388 Prepared medicaments and other pharmaceutical products, not mentioned in or included under other numbers of the tariff. This number includes belladonna and Benson's porous plasters	40 00	—
Tare.—Like in No. 386.		
Note to Nos 386-388.—Pharmaceutical products containing ether or alcohol are to be subject to duty as brandies, if for the production of similar articles in Germany; brandies which have not been rendered unfit for consumption (*i.e.*, which have not been denatured) can only be used subject to payment of the spirit tax.		
389 Patent (secret) medicines	500 00	—
Tare.—Like in No. 386.		
390 Chemical products, not mentioned in or included under other tariff numbers	Free.	—

ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF; HUMAN HAIR; PREPARED ORNAMENTAL FEATHERS; FANS AND HATS.

A.—SILK.

RAW SILK, ARTIFICIAL SILK, FLOSS SILK, AND SPUN SILK.

	General Tariff. Marks.	Conventional Tariff. Marks.
Raw silk and byssus silk "Steckmuschel":		
391 Not dyed—		
Not twisted, or only once twisted	Free.	—
Twice twisted	200 00	120 00
Tare.—Cases, 16; casks, 16; bales, 4.		
Dyed (even if dyed white)—		
392 Not twisted, or only once twisted	36 00	—
Dyed white	—	Free.
Tare.—Cases, 16; casks, 16; bales, 4.		
Twice twisted	250 00	—
Dyed white	—	120 00
Dyed in other colors than white	—	140 00
Tare.—Cases, 16; casks, 16; bales, 9.		
Note to Nos. 391-392.—Silk twisted twice, not in combination with other textile materials or yarns, intended for weaving knitting, embroidery, or the manufacture of button makers' wares, trimmings, or lace, with certificate of permission and under control—		
(*a*) Not dyed	Free.	—
(*b*) Dyed (even if dyed white)	36 00	36 00
393 In combination with other textile materials or yarns, dyed or not	36 00	—
Tare.—Cases, 16; casks, 16; bales: dyed silk except twice twisted, 5; otherwise, 9.		
Artificial silk:		
394 Not twisted, or only once twisted—		
Not dyed	30 00	—
Dyed (even if dyed white)	60 00	—
Tare.—Cases, 16; casks, 16; bales, 9.		
395 Twice twisted, dyed or not	90 00	—
Tare.—Cases, 16; casks, 16; bales, 9.		
Floss silk (waste silk):		
396 Not combed	Free.	—
397 Combed—		
Undyed	"	—
Dyed (even if dyed white)	12 00	—
Tare.—Cases, 16; casks, 16; bales, 5.		
Note to Nos. 396-397.—Waste from dyed silk is free of duty. (*Treaty with Italy.*)		
398 Yarn of floss silk single or otherwise, twisted or not:		
Not dyed	Free.	—
Dyed (even if dyed white)	36 00	—
Dyed white	—	Free.
Note.—So-called "violet yarn," whether twisted or not not combined with other textile materials or yarns, to be dyed black in silk-dyeing establishments, may be imported free with permit and under control. (*Treaty with Switzerland.*)		
In combination with other textile materials or yarns, dyed or not	36 00	—
Tare.—Cases, 16; casks, 16; bales: dyed yarns of floss silk, 5; otherwise, 9.		
399 Silk twist of all kinds, even if mixed with other textile materials or yarns, dyed or not, made up for retail sale:		
Of raw silk or artificial silk	300 00	140 00
Of floss silk	75 00	50 00
Tare.—Cases, 16, casks, 16; bales, 9.		
400 Raw silk, artificial silk, yarn of floss silk, even if mixed with other textile materials or yarns, in combination (but not wound round) with metal threads (wire or tinsel)	300 00	—
Tare.—Cases, 16; casks, 16; bales, 9.		

WARES COMPOSED WHOLLY OR PARTLY OF SILK (RAW SILK, ARTIFICIAL SILK, FLOSS SILK).

	General Tariff. Marks.	Conventional Tariff. Marks.
401 Close woven tissues of the nature of taffeta ribbon ("taffetbinding") unfigured, composed wholly of silk of the mulberry tree silkworm without any admixture of artificial silk, of floss silk, or of silk of the oak eggar, and woven with firm edges on each side, raw, even if boiled (bleached) and calendered	300 00	—
Tare.—Cases, 20; casks, 20; bales, 11.		
Note.—No. 401 also includes "habutae" tissues according to the sample deposited (close-woven tissues of the nature of taffeta ribbon, "taffet binding"), unfigured, composed wholly of silk of the mulberry-tree silkworm without any admixture of artificial silk, of floss silk, or of silk of the oak-eggar, and woven with firm edges on each side, raw, even if boiled [bleached] and calendered), weighing at least 3 momme per unit of tissue. (*Treaty with Japan.*)		
Close-woven tissues for upholstery and tapestry work (except velvet and plush, and tissues of the nature of velvet and plush):		
402 Wholly of silk—		
Imported in the piece, to be sold by measure	900 00	—
Cut (as curtains, gobelins, coverlets, etc.), even if with edging or fringes	1,200 00	—
Tare.—Cases, 20; casks, 20; bales, 11.		
403 Partly of silk—		
Imported in the piece, to be sold by measure	500 00	—
Cut (as curtains, gobellins, coverlets, etc.), even if with edging or fringes	650 00	—
Tare.—Cases, 20; casks, 20; bales, 11.		
404 Velvet and plush and tissues of the nature of velvet and plush (with cut or uncut pile):		
Wholly of silk	800 00	750 00
Partly of silk	450 00	—
405 Close-woven tissues, not otherwise mentioned:		
Wholly of silk	800 00	—
Partly of silk	450 00	350 00
Handkerchiefs of "habutae" of the description mentioned in Note to No. 401	—	400 00
Other tissues coming under this paragraph	—	450 00
Tare.—Cases, 20; casks, 20; bales, 11.		
Note 1.—The following close-woven piece (Meterware) goods, wholly or partly of silk, are not treated as tissues for upholstery and tapestry under Nos. 402-403: (*a*) All black tissues, even when they are furnished with a strip of another color along the selvage, the breadth of which, measured from the edge of the tissue to the inner edge of the strip, is not more than 3 centimetres; (*b*) all tissues not figured on the Jacquard loom and not woven like gobelins, not more than 123 centimetres broad, and not heavier than 120 grammes per square metre. (*Treaty with Switzerland.*)		
Note 2.—The term "Open-woven tissues" (under No. 408) includes, in addition to crape, only those tissues in which the space between the warp threads is as great as, or greater than, the thickness of the threads, and similarly the space between the weft threads is as great as, or greater than, the thickness of the threads. On the other hand, tissues in which such spaces do not occur, or occur only irregularly, in consequence of some defect in the weaving, are not excluded from treatment as close-woven tissues on this account. When thick and thin threads occur at regular intervals in the tissue, the thin threads serve to decide the width of the space. Finally, close-woven tissues in which open-woven stripes or figures occur are to be treated as open-woven tissues. Tissues in which the spaces are completely closed by sizing are treated as close-woven. As close woven tissues are also to be treated, the smooth taffeta tissues known as "marceline" and "sarsenet," when they show at least 35 weft threads to the centimetre. (*Treaty with Switzerland.*)		
Note 3.—Handkerchiefs of "habutae" of the above-named description shall not be considered as embroidered, if the embroidery does not, in any direction, cover more than a square of 6 centimetres side (*Treaty with Japan*).		
406 Tulle, wholly or partly of silk:		
Unfigured	250 00	—
Figured	800 00	—
Tare.—Cases, 20; casks, 20; bales, 11.		
407 Bolting cloth, wholly or partly of silk	1,000 00	—
Bolting cloth, wholly or partly of silk, made up or not	—	600 00
Tare.—Cases, 20; casks, 20; bales, 11.		
408 Open-woven tissues, not otherwise mentioned, wholly or partly of silk (gauze, crape, veiling, and the like):		
Weighing more than 20 grammes per square metre	1,600 00	—
Weighing 20 grammes or less per square metre	1,500 00	—
Note.—Open-woven tissues, not otherwise mentioned (gauze, crape, veiling, and the like), for embroidering, with permit and under control	1,000 00	—
Tare.—Cases, 20; casks, 20; bales, 11.		
Note to Nos. 403-408.—Tissues of yarns of other textile materials, with which silk is mixed in spinning, but without		

WARES COMPOSED WHOLLY OR PARTLY OF SILK (RAW SILK, ARTIFICIAL SILK, FLOSS SILK)—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
forming the covering of the thread or extending continuously along the whole length of the thread, are not on that account to be treated as tissues partly of silk. (*Treaty with Austria-Hungary.*)		
409 Knitted and netted tissues: knitted and netted wares:		
Wholly of silk	800 00	500 00
Partly of silk	550 00	400 00
Tare.—Cases, 20; casks, 20; bales, 11.		
410 Lace tissues and lace of all kinds, including lace insertions, edgings, and cut-out articles of lace or lace tissue, even if they have not a wavy or scolloped border, wholly or partly of silk:		
Embroidered	800 00	600 00
Woven	800 00	—
Other	800 00	—
Tare.—Cases, 22; casks, 22; bales, 13.		
411 Embroideries on materials wholly or partly of silk:		
On the open-woven tissues included under No. 408	1,300 00	—
On other tissues	900 00	—
Embroideries on materials wholly or partly of silk, except embroideries for church vestments or for flags:		
On open-woven tissues included under No. 408	—	800 00
On tissues included under Nos. 405-406	—	600 00
Note.—If metal threads (wire or tinsel) are used for embroidering, the duty will be increased by	Surtax of 50%	No surtax.
Tare.—Cases, 22; casks, 22; bales, 11.		
412 Trimmings (edgings, ribbons, cords, laces, tapes, and the like): also button makers' wares, even if with enclosure or foundation of wood, bone, horn, leather, metal, or the like; also articles made in the same way as so-called cotton "Sparterie"; collar supports for ladies' collars, of steel wire, the entire surface of which is wound round with silk (artificial silk): dutiable as trimmings entirely of silk:		
Wholly of silk	800 00	—
Partly of silk	450 00	—
Articles made in the same way as so-called cotton "Sparterie" goods, and plaited goods of such wares	—	80 00
Note.—Braid, wholly or partly of silk, for making trimmings, with permit and under control	36 00	—
Tare.—Cases, 20; casks, 20; bales, 11.		

B.—WOOL AND OTHER ANIMAL HAIR (EXCLUDING THE HAIR OF HORSES' MANES AND TAILS).

WOOL AND OTHER ANIMAL HAIR, WORKED.

413 Sheep's wool (also glovers' wool); hair of the alpaca, camel, domestic goat, Angora goat (mohair), and of all other animals of the goat tribe; hare, Angora and common rabbit, beaver, monkey, muskrat, and nutria hair; coarse hair of cattle, deer, dog, swine, and other similar animals, all the e combed, bleached, dyed, curled, or milled	Free	—
414 Artificial wool (shoddy), dyed or undyed	"	—
415 Crisp hair ("Krollhaare") of cattle or swine, or other coarse animal hair, mixed or not with other animal hair, or with vegetable fibres	5 00	—
416 Wool or other animal hair, carded or combed, with the exception of the "Krollhaare" mentioned in the preceding number	2 00	—

WOOL OR ANIMAL HAIR, SPUN.

417 Yarn of the hair of cattle, deer, dog, or swine, or other coarse animal hair, mixed, or not with other animal or vegetable textile material or yarns, except silk or cotton, of one or two strands:		
Unbleached	3 00	—
Bleached, dyed, printed	5 00	—
Genappes, mohair, and alpaca yarn, mixed or not with other animal or vegetable textile material or yarns, except silk or cotton:		
418 Unbleached—		
Single	2 00	—
Of 2 or 3 threads	2 00	—
Of 4 or more threads	20 00	—
Tare.—Cases, 16; casks, 16. Bales: with iron hoops, 6; without iron hoops, 3.		
419 Bleached, dyed, printed—		
Single	2 00	—
Of 2 or 3 threads	6 00	—
Of 4 or more threads	20 00	—
Tare.—Like in No. 418.		
Hard combed yarn of lustrous wool, over 20 centimètres in length, mixed or not with other animal hair, if the yarn has not lost the quality of hard-combed yarn as a result of the mixture:		
420 Unbleached—		
Single	3 50	—
Of 2 or 3 threads	4 00	—
Of 4 or more threads	24 00	—
Tare.—Like in No. 418.		
421 Bleached, dyed, printed—		
Single	6 00	—
Of 2 or 3 threads	14 00	—
Of 4 or more threads	24 00	—
Tare.—Like in No. 418.		
Yarn of wool or other animal hair, mixed or not with vegetable textile materials, except cotton, not coming under Nos. 417 to 421:		
422 Combed yarn (worsted yarn), unbleached—		
Single	8 00	—
Of 2 or 3 threads	10 00	—
Of 4 or more threads	24 00	—
Tare.—Cases: weighing more than 150 kilos, containing yarn on cardboard spools, 15; otherwise, 16. Casks, 16. Bales: with iron hoops, 6; without iron hoops, 3.		
423 Combed yarn (worsted yarn), bleached, dyed, printed—		
Single	12 00	—
Of 2 or 3 threads	18 00	—
Of 4 or more threads	24 00	—
Tare.—Like in No. 422.		
424 Carded yarn, unbleached—		
Single	9 00	8 00
Of 2 or 3 threads	12 00	—
Of 4 or more threads	24 00	—
Tare.—Like in No. 422.		
Note.—"Grisaille" yarn (yarn of artificial wool), single is to be considered not as dyed but as raw yarn. Yarn known as "Grisaille" consists wholly or in part of multicolored or discolored waste, which imparts to the yarn a dull or uncertain color, and which renders it unfit either in the skein or in the piece for use without further dyeing. "Grisaille" yarn containing an admixture of cotton not exceeding 5 per cent. is treated as unmixed "Grisaille yarn," (*Treaty with Belgium.*)		
425 Carded yarn, bleached, dyed, printed—		
Single	13 00	—
Of 2 or 3 threads	21 00	—
Of 4 or more threads	27 00	—
Tare.—Like in No. 422.		
426 Yarn of all kinds of wool or other animal hair, mixed or not with vegetable textile materials, except cotton made up for retail sale	36 00	30 00
Tare.—Cases: weighing more than 150 kilos, containing yarn (other than genappe, mohair, alpaca, and hard combed yarn), on cardboard spools, 15: otherwise, 16. Casks, 16. Bales: with iron hoops, 6; without iron hoops, 3.		

WARES OF SPUN WOOL OR OTHER ANIMAL HAIR, MIXED OR NOT WITH VEGETABLE TEXTILE MATERIALS OR YARNS

Carpets in the piece for sale by measure, or cut, printed or not:		
427 Of dyed or undyed yarn of cattle, deer, dogs, swine, or similar coarse animal hair, mixed or not with jute, Manila hemp, aloe fibre, pineapple fibre or cocoanut fibre, without regard to the conditions of mixing, also mixed with other vegetable textile materials, provided that the animal hair yarn predominates; also carpets of plaited cloth list	24 00	—
Tare.—Cases, 20; casks, 20; bales, 7.		
428 Other—		
Knotted ("geknüpft")	200 00	150 00
Woven	100 00	—
Tare.—Cases, 20; casks, 20; bales, 7.		
Close-woven tissues for furniture or upholstery (except velvet and plush and tissues similar to velvet and plush), dyed, printed, or woven in colors:		
In the piece, for sale by measure—		
429 Weighing more than 200 grammes to the square metre	135 00	—
Weighing 200 grammes or less to the square metre	220 00	—
Tare.—Cases, 20; casks, 20; bales, 7.		
430 Cut (as curtains, hangings, coverlets, etc.), with or without edgings or fringes—		
Weighing more than 200 grammes to the square metre	165 00	—
Weighing 200 grammes or less to the square metre	250 00	—
Tare.—Cases, 20; casks, 20; bales, 7.		
431 Velvet and plush and tissues similar to velvet and plush (with cut or uncut pile), figured or not (with or without stamping	150 00	—
Tare.—Cases, 20; casks, 20; bales, 7.		
432 Tissues, not included under Nos. 427 to 431:		
Weighing more than 700 grammes to the square metre	135 00	—
Weighing more than 200 grammes and up to 700 grammes to the square metre	175 00	150 00
Weighing 200 grammes or less	220 00	—
Notes:—		
1. Press cloths, webbing, sieves, etc., of yarn of goat's hair or other coarse animal hair, for pressing oil or fats	—	15 00

	General Tariff. Marks.	Conventional Tariff. Marks.
2. Tissues with such admixture of horsehair (either from the mane or tail) as gives to the tissue the appearance of stiff materials ("Steifstoffe") similar to those of which patterns were deposited on the signing of the treaty, even though neither warp nor weft consist entirely of horsehair	—	45 00
3. Felt cloths of wool, endless woven, unbleached, for the manufacture of wood pulp, cellulose, straw stuff or paper	—	80 00
Tare.—Cases, 20; casks, 20; bales, 7.		
433 Knitted and netted stuffs	100 00	—
Tare.—Like in No. 432.		
Knitted and netted wares:		
434 Underclothing—		
Cut.....	100 00	—
Shaped in manufacture (regulär)	140 00	100 00
Tare.—Like in No. 432.		
435 Other knitted or netted wares, cut or shaped in manufacture	140 00	—
Tare.—Like in No. 432.		
436 Lace tissues and lace of all kinds, including lace insertion, point lace, and cut-out articles of lace or lace tissues, with or without wavy or scalloped edges; tulle	350 00	—
Except tulle	—	500 00
Tare.—Like in No. 432.		
437 Trimmings (edgings, braids, cords, laces, tapes, and similar wares); also button makers' wares, with or without foundation or enclosure of wood, bone, horn, leather, metal, or similar materials	200 00	—
Tare.—Like in No. 432.		
Notes to Section B.—(1) Embroidery on tissues of wool or other animal hair will pay duty as embroidery on cotton foundation. (2) Transmission belts, woven or knitted, of wool or other animal hair, will pay duty as similar belts of cotton. (*Conventionalized by treaty with Switzerland.*)		
C.—COTTON.		
COTTON, WORKED.		
438 Cotton: Dyed, carded, combed, or milled	Free	—
Bleached; also bleached waste from cotton spinning.....	,,	—
SPUN COTTON, MIXED OR NOT WITH OTHER VEGETABLE OR ANIMAL TEXTILE MATERIALS OR YARNS, EXCEPT SILK.		
439 Roving and slubbing, twined or not, unbleached, bleached, dyed or printed:		
Single or double	5 00	—
Treble or more; also wicks neither woven nor plaited.....	10 00	—
Tare.—Cases, 18; casks, 18; baskets, 13; bales, 7.		
Cotton yarn:		
440 Single, unbleached—		
Up to No. 11 English	6 00	—
Above No. 11 and up to No 17 English...	8 00	—
Above No. 17 and up to No. 22 English...	11 00	—
Above No. 22 and up to No 32 English...	14 00	—
Above No. 32 and up to No 47 English ...	18 00	—
Above No. 47 and up to No. 63 English....	22 00	—
Above No. 63 and up to No. 83 English....	28 00	25 00
Above No. 83 and up to No. 102 English..	34 00	28 00
Above No. 102 English	40 00	—
Tare.—Cases, 16; casks, 14; baskets, 13; bales, 3.		
441 Single, bleached, dyed, or printed.....	(1)	—
Tare.—Cases, 18; casks, 18; baskets, 13; bales, 3.		
442 Of 2 or more threads, single twist—		
Unbleached	(2)	—
Tare.—Cases, 16; casks, 14; baskets, 13; bales, 2.		
Bleached, dyed, or printed.....	(3)	—
Tare.—Cases, weighing more than 200 kilos, containing yarn of more than one thread, on wooden reels, 14; otherwise, of hard wood, 18; of soft wood, 16; casks, 18; baskets, 13; bales, 3.		
443 Of two or more threads, cable twist—		
Unbleached	40 00	—
Bleached, dyed, or printed.....	48 00	—
Tare.—Cases, weighing more than 200 kilos, containing yarn of more than one thread, on wooden reels, 14; otherwise, 16; casks, 18; baskets, 13; bales, 3.		
Note to Nos. 440 *to* 443.—Dressed or steamed yarn will pay duty as unbleached yarn. (*Conventionalized by Swiss Treaty.*)		
444 Cotton thread of all kinds, twisted, made up for retail sale	70 00	—
Tare.—Cases, weighing more than 200 kilos, containing yarn on wooden reels, 13; otherwise, 16; casks, 18; baskets, 13; bales, 3.		

(1) Rate of unbleached, + 9 marks.
(2) Rate of single unbleached, + 3 marks.
(3) Rate of single unbleached, + 11 marks.

	General Tariff. Marks.	Conventional Tariff. Marks.
MANUFACTURES OF COTTON YARN, MIXED OR NOT WITH OTHER VEGETABLE TEXTILE MATERIALS OR YARNS OR WITH HORSEHAIR, BUT NOT MIXED WITH SILK, WOOL, OR OTHER ANIMAL HAIR.		
445 Close-woven tissues for furniture and upholstery (except velvet and plush and tissues similar to velvet and plush), dyed, printed, figured, or woven in colors:		
In the piece, to be sold by measure	180 00	—
Cut (as curtains, hangings, coverlets, &c.), with or without edgings or fringes	220 00	—
Tare.—Cases: dyed tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.		
Velvet and plush and tissues similar to velvet and plush:		
446 With uncut pile—		
Unbleached	60 00	—
Bleached, dyed, printed, woven in colors..	80 00	—
Tare.—Cases: bleached or dyed tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops 3.		
447 Cut, with pile made from the weft—		
Unbleached	90 00	—
Bleached, dyed, printed, woven in colors..	120 00	—
Tare.—Cases: dyed tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.		
448 Cut, with pile made from the warp—		
Unbleached	120 00	—
Bleached, dyed, printed, woven in colors....	150 00	130 00
Tare.—Like in No. 447.		
449 Cotton felts (tissues woven like felts), raised or not (gerauht):		
Unbleached	65 00	—
Bleached, dyed, printed.....	100 00	—
Tare.—Cases: cotton felts, bleached or dyed, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.		
Open woven tissues for curtains, also ornamented with scolloped edges sewn on:		
450 In the piece, to be sold by measure—		
Unbleached, also dressed	180 00	—
Bleached, dyed, printed, woven in colors..	220 00	—
Bound with ribbon.....	260 00	—
Tare.—Cases, 18; casks 18; bales: without iron hoops, 4; with iron hoops, 3.		
451 Cut, bound with ribbon or not	260 00	—
Tare.—Like in No. 450.		
452 Tulle: Unbleached, dressed or not—		
Not figured	60 00	—
Figured.....	120 00	—
Bleached, dyed, printed	200 00	—
Tare.—Like in No. 450.		
Tissues, not included under Nos. 445 to 452:		
453 Unbleached, weighing 80 grammes or more to the square mètre, and having in warp and weft in a square of 5 millimètres to the side—		
35 threads or less.....	50 00	—
Note.—Bed blankets of cotton, included under this number, are dutiable, under Convention, at the rate of 50 marks per 100 kilos, without surtax, whether they be hemmed or not.		
More than 35 and up to 44 threads.....	70 00	—
More than 44 threads.....	90 00	—
Tare.—Like in No. 450.		
454 Unbleached, weighing 40 grammes or over, but less than 80 grammes per square mètre, and having in warp and weft in a square of 5 millimètres to the side—		
35 threads or less	90 00	80 00
More than 35 and up to 44 threads	120 00	100 00
More than 44 threads	150 00	120 00
Tare.—Like in No. 450.		
455 Unbleached, weighing less than 40 grammes per square metre, and having in warp and weft in a square of 5 millimètres to the side—		
35 threads or less.....	120 00	100 00
More than 35 and up to 44 threads	150 00	125 00
More than 44 threads.....	170 00	150 00
Tare.—Like in No. 450.		
Notes to Nos. 453 *to* 455:—		
1. Feather-stitch tissues ("Plattstichgewebe")	—	120 00
2. Coarse cotton tissues, unbleached, in pieces not exceeding 65 centimètres in length and breadth, so-called "Putzlappen" (dishcloths or rubbers), of which the weft consists exclusively of cotton waste, even dressed, hemmed, or combined with other textile materials or occasional dyed threads	—	7 50
456 Dressed, bleached.....	(1)	—
Notes:—		
1. Feather-stitch tissues.....	—	150 00
2. Cotton coverlets, weighing per square metre 80 grammes or over, and having in warp and weft together per square of 5 millimètres 35 threads or less, whether hemmed or not.....	—	60 00
Tare.—Cases: Bleached tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops 3.		

(1) 20 marks per 100 kilos, above the duty on unbleached tissues.

MANUFACTURERS OF COTTON YARN, MIXED OR NOT WITH OTHER VEGETABLE TEXTILE MATERIALS OR YARNS OR WITH HORSEHAIR, BUT NOT MIXED WITH SILK, WOOL OR OTHER ANIMAL HAIR—con.

		General Tariff. Marks.	Conventional Tariff. Marks.
457	Dyed, printed, woven in colors	(1)	—
	Notes:—		
	1. Feather-stitch tissues	—	150 00
	2. Bed blankets of cotton weighing per square metre 80 grammes or over, and having in warp and weft together, per square of 5 millimètres side, 35 threads or less, whether hemmed or not	—	80 00
	Tare.—Cases: Bleached tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.		
	Notes to Nos. 453 to 457:—		
	1. Tissues other than those enumerated in Nos. 445 to 452— Unbleached, dressed, bleached or dyed, with such admixture of horsehair (either from the mane or tail) as gives to the tissues the appearance of stiff materials ("Steifstoffe") similar to those of which patterns were deposited on the signing of the Treaty, even though neither warp nor weft consist entirely of horsehair	—	45 00
	2. In the case of tissues which are alternately open and close woven, duty will be calculated upon the average total number of threads. The average total number of threads will be obtained by counting the threads of both warp and weft between any two regularly recurring points in the design, and by reducing the number of threads so obtained to an average per square of 5 millimètres. In the case of tissues with double or twisted threads, the single threads should be counted. No account is taken of fractional parts in establishing the net result of the calculation. (*Treaties with Switzerland and Austria-Hungary*)		
	3. Feather-stitched tissues shall also be admitted at the rate of 120 marks, as unbleached feather-stitch tissues, even when only that part of the cotton yarn which is used for the pattern is bleached or dyed, or when occasional warp or weft threads of bleached cotton are woven into the main tissue. In cases of doubt, bleached threads of the latter kind shall not be regarded as "occasional" when their number exceeds 10 in 100 threads of the unbleached warp or weft of the main tissue. Where doubled yarn or twist is used each thread entering into the composition of the same is counted separately. No. 5 of the general notes to the fifth section of the General Tariff does not apply to "feather-stitched tissues." (*Treaty with Switzerland.*)		
458	Knitted and netted stuffs	80 00	—
	Tare.—Cases, 18; casks, 18; bales, without iron hoops, 4; with iron hoops, 3.		
459	Knitted and netted wares:		
	Gloves, hair nets	160 00	—
	Tare.—Like in No. 458.		
460	Stockings, socks, underclothing:		
	Cut	80 00	—
	Shaped in manufacture (regulär)	120 00	—
	Underclothing shaped in manufacture (regulär)	—	80 00
	Tare.—Like in No. 458.		
461	Fishing nets	3 00	—
462	Bird, hunting, horse, and similar nets	100 00	—
	Tare.—Like in No 458.		
463	Knitted and netted wares, cut or shaped in manufacture, not otherwise mentioned; incandescent mantles for lighting purposes [cotton knitted wares impregnated with solutions of the salts of certain minerals (thorium, cerium, &c.)], combined or not with common metals	100 00	—
	Plaster of Paris splints (bandages of scoured cotton knitted materials, filled in with plaster of Paris powder, and stiffened with jute tissue), in hermetically sealed tins	—	6 00
	Tare.—Like in No. 458.		
464	Lace tissues and lace of all kinds, including insertions, point lace, and lace piece goods, with or without wavy or scolloped edges:		
	Embroidered	450 00	300 00
	Woven	350 00	—
	Other	350 00	—
	Tare.—Like in No. 458.		
	Embroidery on cotton foundation:		
	Flat-stitch embroidery ("Plattstichstickereien")	400 00	275 00
	Chain-stitch embroidery	450 00	300 00
	Other	400 00	300 00
	Tare.—Like in No. 458.		
	Note.—Embroidery in which silk, artificial silk, floss silk, or metal threads (wire or tinsel) are used will pay an additional duty of	20%	(1)
466	Rope, string, or cord; twine of cotton twist, having a diameter of more than 1 millimètre, made up for retail sale or not	40 00	—
	Tare.—Cases: of hard wood, 18; of soft wood, 16; casks, 18; baskets, 13; bales 3.		
	Note.—Thread 1 millimètre or less in diameter pays duty as twisted yarn, according to quality.		
467	Fire and other coarse kinds of hose, combined or not with common metal; rough girths, and driving belts, woven or knitted	50 00	—
	Tare.—Cases, 16; casks, 16; baskets, 13; bales 6.		
468	Wicks, woven or plaited	80 00	—
	Tare.—Cases, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.		
469	Trimmings (edgings, ribbons, cords, laces, tapes, and similar articles); button makers' wares with or without enclosure or foundation of wood, bone, horn, leather, metal, or similar material; also articles made in the same way as so-called cotton "Sparterie"	150 00	—
	So-called "Cotton Sparterie," as well as plaiting thereof	—	80 00
	Tare.—Like in No. 468.		

D.—OTHER VEGETABLE TEXTILE MATERIALS.

OTHER VEGETABLE TEXTILE MATERIALS, WORKED.

		General Tariff. Marks.	Conventional Tariff. Marks.
470	Flax, hemp, ramie, jute, Manila hemp, New Zealand hemp, agave fibre, pineapple fibre, cocoanut fibre, vegetable down, peat wool, pine wool, and all other vegetable textile materials, hackled, carded, combed, bleached, or dyed, not included under No. 471	Free.	—
471	Substitutes for crisp hair ("Krollhaare") composed of cocoanut, Manila hemp, agave or similar fibres, even if mixed with animal hair	5 00	—

YARNS.

		General Tariff. Marks.	Conventional Tariff. Marks.
	Linen yarn (yarn of flax or of flax tow), even if mixed with jute, but without admixture of other textile materials:		
472	Single, unbleached—		
	Up to No. 8 English	6 00	5 50
	Above No. 8 and up to No. 14 English	7 00	6 00
	Above No. 14 and up to No. 20 English	7 50	6 50
	Above No. 20 and up to No. 35 English	10 00	9 50
	Above No. 35 and up to No. 75 English	13 00	12 00
	Above No. 75 English	Free.	—
	Tare.—Cases, 13; casks, 13; bales, 2.		
473	Single, bleached, dyed, printed—		
	Up to No. 20 English	13 00	(2) 12 00
	Above No. 20 and up to No. 35 English	16 00	—
	Above No. 35 and up to No. 75 English	21 00	—
	Above No. 75 English	8 00	—
	Tare.—Like in No. 472.		
474	Twisted, of 2 or more strands, unbleached, bleached, dyed, printed	36 00	—
	Tare.—Like in No. 472.		
	Yarn of hemp and of hemp tow, also yarn of Manila hemp, New Zealand hemp, agave fibre, pineapple fibre, cocoanut fibre, or of vegetable textile materials not otherwise mentioned; all these yarns, even if mixed with other textile materials included under Section D, but without admixture of cotton or animal textile materials:		
475	Single, unbleached—		
	Up to No. 6 English	8 00	6 00
	Above No. 6 and up to No. 10 English	9 00	—
	Above No. 6 and up to No. 8 English	—	6 50
	Above No. 8 and up to No. 10 English	—	7 00
	Above No. 10 English	10 00	—
	Yarns of hemp or of hemp tow	—	8 00
	Tare.—Like in No. 472.		
476	Single, bleached, dyed, printed—		
	Up to No. 6 English	13 00	—
	Above No. 6 and up to No. 10 English	14 00	—
	Above No. 10 English	16 00	—
	Tare.—Like in No. 472.		
477	Twisted, of 2 or more strands, unbleached, bleached, dyed, printed	36 00	—
	Tare.—Like in No. 472.		
	Note to Nos. 475 and 477.—Cocoanut fibre twisted into hanks or spun (cocoanut yarn) of two or more threads unbleached	Free.	—
	Ramie yarn, even if mixed with flax or jute, but without admixture of other textile materials:		
478	Single, unbleached—		
	Up to No. 11 English	6 00	—
	Above No. 11 and up to No. 22 English	10 00	—
	Above No. 22 and up to No. 33 English	15 00	—
	Above No. 33 English	20 00	—
	Tare.—Like in No. 472.		
479	Single, bleached, dyed, printed—		
	Up to No. 11 English	8 00	—
	Above No. 11 and up to No. 22 English	14 00	—
	Above No. 22 and up to No. 33 English	20 00	—
	Above No. 33 English	26 00	—
	Tare.—Like in No. 472.		

(1) 50 marks per 100 kilos. above the duty on unbleached tissues.

(1) No additional duty.
(2) For single unbleached.

		General Tariff. Marks.	Conventional Tariff. Marks.
480	Twisted, of 2 or more threads, unbleached, bleached, dyed, printed,	36 00	—
	Tare.—Like in No. 472.		
	Jute yarn, without admixture of other textile materials, of 1 or more threads:		
481	Unbleached—		
	Up to No. 8 English	5 00	4 00
	Above No. 8 and up to No. 14 English	6 00	5 00
	Above No. 14 English	7 00	—
	Tare.—Like in No. 472.		
482	Bleached, dyed, printed—		
	Up to No. 14 English	12 00	—
	Above No. 14 English	13 00	—
	Tare.—Like in No. 472.		
483	Yarn of textile materials included under Section D, without admixture of cotton or animal textile materials, prepared for retail sale:		
	Single	36 00	—
	Twisted, of 2 or more threads	70 00	60 00
	Tare.—Cases, 13; casks, 13; bales, 6.		
	Note.—Yarns made up into hanks by means of a loose, unknotted thread run through, or encircling the hank not more than a single time, are not regarded as yarns prepared for retail sale:		
	(*a*) In the case of twisted yarn of linen or hemp, provided that there is contained in the hank an unbroken length of 2,500 mètres of the yarn, or more.		
	(*b*) In the case of non-twisted yarns of the textile materials included in Section 5 D, and of twisted yarns of the same materials other than those enumerated above under the heading (*a*), without reference to the length of yarn.		
	Yarns on cops or wound crosswise on spools ("Kreuzspulen") are not considered as yarns prepared for retail sale. (*Treaty with Austria-Hungary.*)		

SPUN WARES OF THE TEXTILE MATERIALS INCLUDED IN SECTION D.

		General Tariff. Marks.	Conventional Tariff. Marks.
	Rope-makers' wares of textile materials included in Section D, without admixture of cotton or of animal textile materials:		
484	Cables, rope, cordage, twine (rope-makers' wares, not of the nature of laces, produced exclusively by twisting together rope threads, *i.e.*, strong, single rope yarn)—		
	5 millimètres in diameter or more	10 00	—
	Of more than 1 but less than 5 millimètres in diameter, also prepared for retail sale	24 00	22 00
	Tare.—Cases, 13; casks, 13; baskets, 9.		
	Note.—Rope-makers' wares of the above-mentioned descriptions of a diameter of 1 millimètre or less will be classed as yarns of 2 or more threads.		
485	Buckets, girths, hammocks, nets, hose, soles, rope-ladders, straps, transmission belts, and other rope-makers' wares not mentioned above, even if in combination with other materials, so far as they do not become liable to higher rates of duty by reason of such combination	36 00	—
	Tare.—Like in No. 484.		
	Carpets and matting, in the piece to be sold by measure or cut (without sewn borders), made of loose, twisted or spun jute, Manila hemp, agave, pineapple, or cocoanut fibres, even if mixed with other vegetable textile materials or yarn, or with the hair of cattle, deer, dog, or swine, or similar coarse animal hair or yarn thereof (so far as they are not comprised under No. 427):		
486	Knotted ("Geknüpft")	60 00	—
	Tare.—Cases, 13; casks, 13; bales, 6.		
487	Woven—		
	Dyed, printed, woven in colors, figured	30 00	24 00
	Other, including matting of tarred rope and tarred carpets	12 00	—
	Tare.—Cases, 13; casks, 13; bales, 6.		
	Note.—Velvet carpets of jute and carpets of jute chenille, even having the warp of cotton yarn, are not excluded from No. 487, even when both sides are woven in the same manner (reversible) or when they are more or less flexible. (*Treaty with Austria-Hungary.*)		
	Handkerchiefs of linen yarn, in the piece, to be sold by measure or cut, figured or unfigured, even if containing dyed or undyed cotton threads in the edges or borders, without regard to the number or arrangement of the threads:		
488	Unbleached, having in warp and weft together in a square of 2 centimètre side—		
	Up to 120 threads	80 00	45 00
	More than 120 threads	105 00	70 00
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 3.		
489	Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2-centimètre side—		
	Up to 120 threads	120 00	75 00
	More than 120 threads	145 00	120 00
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 6.		
490	Close-woven tissues of jute without admixture of other textile materials, for furniture and hangings (with the exception of velvet and plush, and tissues resembling velvet and plush), dyed, printed, woven in colors, or figured	80 00	—
	Tare.—Like in No. 489.		
491	Velvet and plush, and tissues resembling velvet and plush, with cut or uncut pile, of the textile materials or yarn mentioned in Section D, without admixture of animal textile materials or cotton:		
	Unbleached	80 00	—
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 2.		
	Bleached, dyed, printed, woven in colors	110 00	—
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 6.		
	Close-woven tissues of yarns of textile materials comprised in section D, mixed or not with horsehair, but without admixture of other animal textile materials or cotton, not included under Nos. 486 to 491, unfigured:		
	Of flax, of flax tow, or of ramie, mixed or not with other textile materials comprised in Section D—		
492	Unbleached, having in warp and weft together in a square of 2 centimètre side—		
	Up to 40 threads	14 00	12 00
	From 41 to 80 threads	28 00	24 00
	From 81 to 120 threads	40 00	36 00
	More than 120 threads	65 00	60 00
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 3.		
493	Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2 centimètre side:		
	Up to 120 threads	65 00	60 00
	More than 120 threads	120 00	—
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 6.		
	Of hemp, hemp tow, manila hemp, New Zealand hemp, agave fibre, pineapple fibre, cocoanut fibre, or of other vegetable textile materials not otherwise mentioned, mixed or not with jute, but without admixture of flax or ramie—		
494	Unbleached, having in warp and weft together in a square of 2 centimètre side—		
	Up to 40 threads	16 00	—
	From 41 to 80 threads	30 00	—
	More than 80 threads	44 00	—
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 2.		
495	Bleached, dyed, printed, woven in colors	65 00	—
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 6.		
	Of jute, without admixture of other textile materials comprised in Section D—		
496	Unbleached, having in warp and weft together in a square of 2 centimètres side—		
	Up to 40 threads	12 00	—
	Packing cloth	—	10 00
	From 41 to 80 threads	24 00	—
	More than 80 threads	36 00	—
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 2.		
497	Bleached, dyed, printed, woven in colors	60 00	—
	Tare.—Cases, 13; casks, 13; baskets, 9; bales, 6.		
498	Close woven tissues of yarn or textile materials comprised in Section D, mixed or not with horsehair, but without admixture of other animal textile materials or cotton, not included under Nos. 486 to 491, figured (unbleached, bleached, dyed, printed, woven in colors)	150 00	—
	Except damask	—	(1)
	Tare.—Cases, 13; casks, 13; baskets, 9; bales; coarse tissues of jute, hemp, hemp tow, Manila hemp, New Zealand hemp, agave fibre, pine-apple fibre, cocoanut fibre, or of other vegetable textile materials not elsewhere mentioned, 2; coarse tissues of flax, flax tow, or ramie, 3; other tissues, 6.		
499	Gauze, tulle, and similar open-woven tissues	300 00	—
	Open woven taffeta-like tissues of yarns of the textile materials enumerated in Section 5D, with such admixture of horsehair (either from the mane or from the tail), as gives to the tissues the appearance of stiff materials ("steifstoffen") similar to those of which patterns were deposited on the signing of the treaty, even though neither warp nor weft consist entirely of horsehair	—	45 00
	Tare.—Cases, 18; casks, 18; baskets, 13; bales, 6.		
500	Knitted and netted stuffs and knitted articles (hosiery) and netting not otherwise mentioned	100 00	—
	Tare.—Like in No. 499.		

(1) Duties leviable under Nos. 492 and 493 with an addition of 10 marks per 100 kilos.

SPUN WARES OF THE TEXTILE MATERIALS INCLUDED IN SECTION D.—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
501 Lace tissues and lace of all kinds, including lace insertions, edgings, and finished lace goods or lace tissues, with or without wavy or scolloped borders	600 00	—
Bobbin-lace, without admixture of animal textile materials or cotton	—	300 00
Tare.—Like in No. 499.		
502 Trimmings (edgings, tapes, cords, braids, laces, and the like), also button makers' wares, with or without foundation or enclosure of wood, bone, horn, leather, metal, or the like; wicks, woven or knitted; also articles made in the same way as so-called cotton "Sparterie"	150 00	—
Articles made in the same way as so-called cotton "sparterie," and plaited goods of such wares	—	80 00
Tare—Like in No. 499.		
Note.—Embroideries on tissues of yarn of the materials comprised in Section D will pay duty as embroideries on cotton foundation. (*Conventionalized by treaty with Switzerland.*)		
Close woven, unfigured linen tissues included in Nos. 492 and 493, not sewn, but which are cut out for ladies' chemises or camisoles, and embroidered round the neck only and within a distance of 15 centimetres from the edge of the neck hole, are dutiable at the rate of 150 marks per 100 kilos, and not as embroideries on cotton foundation. (*Treaty with Austria-Hungary.*)		

E.—BOOKBINDERS' CLOTH, TRACING CLOTH, WATERPROOF TISSUES, TISSUES COVERED WITH GRINDING OR POLISHING SUBSTANCES; LINOLEUM AND SIMILAR MATERIALS.

	General Tariff. Marks.	Conventional Tariff. Marks.
503 Bookbinders' cloth, smooth or pressed	60 00	—
Tracing cloth	135 00	—
Tare.—Cases: weighing more than 200 kilos, containing tracing cloth on wooden rollers, 15; otherwise, 13; casks, 13; baskets, 9; bales, 6.		
Waterproof tissues (except those woven with india rubber or gutta-percha):		
504 Oil cloth—		
Coarse, with rough surface, not printed, without impressed patterns (packing cloth): packing felt, not dyed	12 00	—
Coarse, with smooth or printed surface or having impressed patterns, leather cloth, packing cloth with paper lining, oil cloth other than coarse, except waxed muslin and waxed taffetas; dyed packing felt	30 00	—
Waxed muslin and waxed taffetas	30 00	—
Tare.—Cases, 13; casks, 13; baskets, 9; bales, 6.		
505 Tissues rendered waterproof by being coated or impregnated with oil varnish or with substances of metallic origin, by being coated with tar, or by any kind of treatment with materials other than india rubber, gutta-percha, or celluloid—		
Coarse; also slate cloth	12 00	—
Other than coarse	30 00	—
Tare.—Like in No. 504.		
506 Tissues, coated with celluloid or similar substances	90 00	—
Tare.—Like in No. 504.		
Note to Nos. 503 to 506.—Embroidered tissues of the classes comprised in Nos. 503 to 506 are treated as sewn articles of the same materials.		
507 Emery cloth, pumice stone cloth, linen coated with flint, glass or sand (sand paper, etc.)	6 00	—
Carpeting of linoleum or similar materials, imported in the piece, to be sold by measure, or cut, with or without foundation of coarse tissue or other materials:		
508 Of one color in the mass—		
Not printed	10 00	—
Printed	12 00	—
Tare.—Cases, 16; casks, 16; baskets, 13; bales, 6.		
509 Of more than one color in the mass (*e.g.*, inlaid, mosaic, or granite linoleum), printed or not	18 00	—
Tare.—Like in No. 508.		
510 Wall hangings, lincrusta, and the like of linoleum or similar materials	40 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
Note to Nos. 508 to 510.—Articles of linoleum or similar materials, combined or not with other materials (so far as they do not become liable to a higher rate of duty by reason of such combination) not enumerated under Nos. 508 to 510 are to be treated as linoleum carpeting.		

F.—WADDING, FELT, ARTICLES OF FELT, UNSEWN.

	General Tariff. Marks.	Conventional Tariff. Marks.
511 Wadding: Prepared for medical use—		
Made up in packages of 1 kilo or less	24 00	—
Made up in packages of more than 1 kilo	20 00	—
Tare.—Cases, 13; casks, 13; bales, 2.		
512 Other, coated or not with paste, glue, or gum mucilage; also rolls of wadding for door &c. padding—		
Of silk or silk waste	24 00	—
Tare.—Cases, 16; casks, 16; bales, 9.		
Of other textile materials	4 00	—
513 Felt, finished-off carpets of felt, and other unsewn felt goods (except hats):		
Of cattle hair, as also of deer, dog, swine, or of similar coarse animal hair, even in combination with vegetable textile materials, but without admixture of silk, wool, or of other animal hair—		
Felt, also roofing felt and other felt impregnated with asphalt tar resin, or the like	3 00	—
Felt shoes whether sewn or not, without soles of other materials	30 00	—
Felt carpets for floors cut out and other articles of felt	15 00	—
Tare.—Cases, 20; casks, 20; bales, 7.		
514 Of wool or other animal hair not mentioned above, even in combination with vegetable textile materials or with admixture of silk	100 00	—
Tare.—Like in No. 513.		
Note to Nos. 513 *and* 514.—Embroidered felt and felt goods are treated as sewn articles of felt.		

G.—HORSE HAIR (FROM THE MANE OR TAIL) AND ARTICLES THEREOF.

	General Tariff. Marks.	Conventional Tariff. Marks.
515 Horsehair (from the mane or tail), prepared:		
Hackled, drawn, bleached, or dyed	Free.	—
Curled horsehair ("Krollhaare") mixed or not with other animal hair or with vegetable fibre	5 00	—
516 Horsehair manufactures, not otherwise mentioned:		
Press cloth webbing, disks and slabs, for oil or grease presses, in combination with tow or not	20 00	15 00
Tare.—Cases, 13; Casks, 13.		
Cables, ropes, cordage; weavers' healds, whether or not united to a reed by plaiting, knotting, or netting; tissues, even mixed with other animal or vegetable textile materials or yarns, except silk, provided that the whole warp or weft consists of horse hair; ribbons, chains, sieve bottoms and similar plaited wares	50 00	—
Tissues, even if mixed with other animal or with vegetable textile materials or yarn, except silk; provided that the whole warp or the whole woof consists of horsehair; sieve bottoms	—	45 00
Ribbons, chains and similar braided ware	—	48 00
Note.—Sieve bottoms of horsehair are dutiable at the rate of 45 marks per 100 kilos even if interwoven with a small proportion of threads of other textile materials (animal or vegetable) other than silk. (*Treaty with Austria-Hungary.*)		
Artificial flowers: Lace	120 00	—
Tare.—Cases, 20; casks, 20; bales, 7.		

H.—CLOTHING, MILLINERY, AND OTHER SEWN ARTICLES OF SPUN WARES OR FELT NOT OTHERWISE MENTIONED.

	General Tariff. Marks.	Conventional Tariff. Marks.
517 Of silk: Of open-woven tissues, lace or embroidery, wholly or partly of silk	1,500 00	—
Of other spun wares entirely of silk	1,200 00	—
Of other spun wares or of felt, partly of silk	700 00	—
Of lace or embroideries, wholly or partly of silk	—	1,200 00
Underclothing of sanitary crêpe—		
Wholly of silk	—	1,000 00
Partly of silk	—	500 00
Knitted or netted goods, with ornaments—		
Wholly of silk	—	625 00
Partly of silk	—	500 00
Lace tissues or lace, embroidered, of the kinds enumerated in No. 410 of the tariff, also embroideries on a groundwork tissue belonging to Nos. 405, 406, or 408 of the tariff (except embroideries for sacerdotal vestments or for banners), with needlework, but neither manufactured into articles of clothing or other ready-made articles, nor manifestly prepared for such a purpose	—	800 00
Tare.—Cases, 20; casks, 20; baskets, 11; bales, 9.		
518 Of spun wares or felt of wool or other animal hair, mixed or not with vegetable textile materials	350 00	—
Of spun wares of wool or other animal hair, mixed or not with vegetable textile materials:		
Underclothing of sanitary crêpe	—	250 00
Underclothing of the kinds enumerated in No. 434 (knitted and netted goods), with ornaments	—	150 00
Lace tissues and lace belonging to No. 436, also embroideries on a groundwork tissue of wool or other animal hair, with needlework, but neither manufactured into articles of clothing or other ready-made articles, not manifestly prepared for such a purpose	—	300 00

	General Tariff. Marks.	Conventional Tariff. Marks.
So-called Iceland jackets of knitted woollen stuffs, even cut out and sewn, even with insignificant ornaments (trimming), in which no silk is contained, of the same kind as the samples deposited..... *Tare.*—Cases, 20; casks, 20; baskets, 11; bales, 9.	—	100 00
519 Of cotton, mixed or not with other vegetable textile materials	350 00	—
Underclothing of sanitary crêpe, unbleached or bleached, but not dyed, or printed, or woven in colors	—	150 00
Underclothing of the kinds enumerated in No. 460 (knitted and netted goods), with ornaments.....	—	120 00
Lace tissues and lace, embroidered, of the kinds enumerated in No. 464, also embroideries on a groundwork tissue of cotton, with needlework, but neither manufactured into articles of clothing or other ready-made articles, nor manifestly prepared for such a purpose; corsets of cotton tissues, combined or not with other vegetable textile materials..... *Tare.*—Cases, 13; casks 13; baskets, 9; bales, 6.	—	300 00
520 Of vegetable textile materials other than cotton	350 00	—
Embroideries on a groundwork tissue of vegetable textiles other than cotton, with needlework, but not manufactured into articles of clothing or other ready-made articles, not manifestly prepared for such a purpose; corsets of tissues of flax or flax tow	—	300 00

Note to Nos. 518-520.—Clothing, millinery, and other sewn articles comprised in Nos. 518-50, if they consist of lace or embroidery, are subject to a surtax of 100 per cent. If they are only ornamented with lace or embroidery, including that wholly or partly of silk, they will pay a surtax of 50 per cent.

In lieu of the surtax of 100 per cent. leviable on clothing &c. mentioned in Nos. 518-520, a surtax of only 50 per cent. shall be charged, according to convention, when said clothing &c. are made of lace other than the lace referred to in No. 501, or of embroidery.

Further, the clothing &c. mentioned in Nos. 518-520, trimmed with lace or embroidery, shall pay, under convention, in lieu of the surtax of 50 per cent. the following surtaxes only:

(*a*) 10 per cent. on ladies' blouses, without regard to the materials of which the lace or embroidery is composed.

(*b*) 25 per cent. on other articles of clothing, millinery, and other sewn articles, trimmed with lace or embroideries, wholly or partly of silk, and 10 per cent. when trimmed with lace or embroideries of other materials.

The following are, however, exempt from surtax:

1. Lace tissues, lace and embroideries, with needlework, but not manufactured into articles of clothing or other ready-made articles, or manifestly prepared for such a purpose.

2. Bedding and table linen, ladies' chemises, camisoles, drawers, underskirts with occasional strips of lace or embroidery insertion of not more than 4 centimètres width, sewn on or into the article; also ladies' chemises and camisoles of close-woven unfigured linen tissues belonging to Nos. 492 or 493, with embroidery only around the neck opening, the pattern of which in no place extends more than 15 centimètres from the edge of the neck-opening, are exempt from surtaxes.

3. Corsets of tissues made of vegetable materials trimmed with lace or embroideries, whether wholly or partly of silk.

	General Tariff. Marks.	Conventional Tariff. Marks.
521 Of waterproof tissues (except india-rubber and gutta-percha tissues):		
Of coarse waterproof tissues; also of slate cloth or emery cloth.....	50 00	—
Of tissues coated with celluloid or similar materials	150 00	—
Of other waterproof tissues..... *Tare.*—Cases, 13; casks, 13; baskets, 9; bales, 6.	70 00	—
522 Of spun wares, as well as of felt, coated or impregnated with india-rubber, or made with internal layers of india-rubber, or in combination with india-rubber threads, also of tissues of india-rubber threads in combination with yarn, not otherwise mentioned:		
If the spun wares or yarn consist wholly or partly of silk.....	220 00	—
If the spun wares or yarn consist wholly or partly of other textile materials .... *Tare.*—Like in No. 521.	120 00	—

J.—ARTIFICIAL FLOWERS OF SPUN WARES; UMBRELLAS AND PARASOLS; SHOES OF SPUN WARES OR FELT.

	General Tariff. Marks.	Conventional Tariff. Marks.
523 Flowers (petals, buds &c.), ready for use, made of spun wares or yarn, also of felt, alone or in combination with other materials, even if firmly fixed to other objects or under glass or in frames; parts of such artificial flowers, *e.g.*, single leaves, stalks, stamens, pods, fruits, &c., not in combination with each other, also so-called tubes ("Stoffschlauche"), for stalks ..... *Tare.*—Cases, 20; casks, 20; baskets, 11; bales, 9.	900 00	—

Note.—So-called fancy flowers, imitation beetles, and similar articles, which are used for the same purposes as natural flowers, are to be treated as artificial flowers.

Umbrellas and parasols, so far as they are not liable to higher rates of duty owing to their combination with other materials:

	General Tariff. Marks.	Conventional Tariff. Marks.
524 Of lace, embroidery, or spun wares with sewn-on work, or ornamented by sewing *Tare.*—Cases, 20; casks, 20; baskets, 13; bales, 9.	200 00	—
525 Other—		
Of spun wares consisting wholly of silk	120 00	—
Of spun wares consisting partly of silk..	90 00	—
Of other spun wares..... *Tare.*—Like in No. 524.	70 00	—
526 Shoes of plaited scraps of cloth or cloth list, not having soles of other materials sewn on *Tare.*—Cases, 20; casks, 20; bales, 7. *Note.*—Shoes plaited of cords, braids, or the like, not having soles of other materials sewn on, are treated as trimmings.	15 00	—
527 Shoes of spun wares or felt, having soles of other materials sewn on:		
Of spun wares wholly or partly of silk	600 00	120 00
Of scraps or strips of cloth or of felt; of cotton, woollen, or linen cords, braids, or the like	50 00	—
Of camel-hair tissues	100 00	80 00
Of other spun wares, also of waterproof tissues	70 00	65 00
Coarse shoes ("espadrilles") of close-woven jute tissues, mixed or not with flax or with occasional cotton threads, with soles of plaited hemp or jute tow sewn together, unlined, even in combination with unvarnished leather..... *Tare.*—Cases, 16; casks, 16; baskets, 13; bales, 6.	—	25 00

K.—HUMAN HAIR AND ARTICLES THEREOF; PREPARED ORNAMENTAL FEATHERS; FANS AND HATS.

	General Tariff. Marks.	Conventional Tariff. Marks.
528 Human hair in the rough, boiled, dyed, hackled, spun, or formed into curls..... *Tare.*—Cases, 20; casks, 20; baskets, 13; bales, 9.	100 00	—
529 Matted human hair ("Haargewirre von Menschenhaaren"), not capable of being used by wig makers or for other kinds of hair manufacture.....	Free.	—
530 Wig makers' wares and other manufactures of human hair and imitations thereof, even if in combination with other materials, so far as they do not thereby become liable to higher tariff rates ..... *Tare.*—Like in No. 528.	200 00	—
531 Ornamental feathers, prepared:		
Ostrich feathers and herons' feathers.....	1,000 00	—
Other feathers; also skins, heads, wings, and other parts of birds, prepared for ornamenting hats, or the like ..... *Tare.*—Cases, 20; casks, 20; baskets, 11; bales, 9.	750 00	—
532 Fans (hand fans):		
Wholly or partly of ostrich feathers	600 00	—
Wholly or partly of silk, lace, embroidery, or ornamental feathers other than ostrich feathers; all these, so far as they are not rendered liable to higher rates of duty by reason of combination	300 00	200 00
Other, so far as they are not rendered liable to higher rates of duty by their nature or by reason of their combination .. *Tare.*—Cases, 20; casks, 20; baskets, 13; bales, 9.	200 00	—
533 Men's hats of spun wares, without reference to degree of finish:		
Of spun wares wholly or partly of silk; hats of all kinds with springs (opera hats)	* 1 50	* 1 00
Of other spun wares, including those coated or impregnated with india-rubber; varnished hats for men, of any kind of spun wares, as well as of felt.....	* 0 50	—
534 Women's hats of spun wares:		
Of spun wares consisting wholly or partly of silk, of lace, embroidery, or spun wares with sewn-on work.....	* 1 00	—

* Each.

HUMAN HAIR AND ARTICLES THEREOF; PREPARED ORNAMENTAL FEATHERS; FANS AND HATS—continued.

		General Tariff. Marks.	Conventional Tariff. Marks.
535	Of other spun wares, including those coated or impregnated with india-rubber—		
	Not trimmed	* 0 25	—
	Trimmed	* 0 80	—
536	Hats of waterproof tissues (except those of indiarubber tissues), trimmed or not	* 0 25	—
	Men's hats of felt (except those varnished):		
537	Of hair felt—		
	Not trimmed	* 0 70	* 0 40
	Trimmed	* 1 00	* 0 50
538	Of woollen felt—		
	Not trimmed	* 0 30	—
	Trimmed	* 0 40	* 1 35
539	Women's hats of felt of all kinds:		
	Not trimmed	* 0 35	* 0 25
	Trimmed	* 1 00	—
	Merely bordered with ribbon	—	* 0 60
	Other	—	* 0 80
540	Hat bodies of felt, completely or only partially shaped:		
	Of hair felt	* 0 45	* 0 25
	Of woollen felt	* 0 20	—
541	Hats of straw or other vegetable plaiting material, of plaits of hemp or horsehair, of whalebone, cork, agaric, loofah, paper, or of "sparterie"; hats not otherwise mentioned:		
	Untrimmed	* 0 30	—
	Chip hats	—	* 0 10
	Straw hats	—	* 0 15
	Trimmed	* 0 50	—
	Chip hats	—	* 0 20
542	Women's hats of all kinds, ornamented	* 1 50	—
	Entirely of chip, with ordinary trimming	—	* 0 35
	Other	—	* 1 00

L.—WASTE OF SPUN WARES AND THE LIKE.

543	Waste of spun wares of all kinds (rags and tailors' cuttings, the latter not being capable of being used in tailoring); cloth list, old nets, old cordage, old ropes, and old weavers' healds of yarn, no longer capable of being put to their original use	Free.	—

General Notes to Nos. 391 to 543 of the Tariff.

(*a*) Ordinary borders (selvedges, lists &c.), composed of other textile materials, are disregarded in the tariff treatment of tissues of all kinds. (*Switzerland.*)

The duties provided for tissues (in the piece or measured into lengths) are applicable even when single threads of another textile material are woven into measured piece goods to facilitate their cutting into lengths. Tissues of unbleached or bleached yarns, into which single colored threads of the same tissue, or a strip not more than 2 millimètres wide composed of such threads, has been woven solely for the purpose mentioned, are not treated as dyed tissues or tissues woven in colors. (*Switzerland.*)

Tissues and trimmings are, so far as special provisions for mixed goods do not apply, dutiable as tissues or trimmings of the predominant material, even though threads of other textile materials occurring only singly (even though regularly repeated) are woven or plaited into them, and these threads are of slight importance. In case of doubt as to such introduced threads of another textile material, the threads are regarded as of slight importance when they do not amount to more than 4 per cent. of the total number of threads in the tissue. (*Switzerland.*)

The special regulations of No. 401 of the tariff are not affected by the above mentioned provisions. (*Switzerland.*)

Half-bleached (creamed) and mercerized yarns and tissues and yarns and tissues treated with nitric acid (nitrified) are dutiable as bleached yarns or tissues. (*Austria-Hungary.*)

1. Yarns, half-bleached (cream coloured), mercerized, or treated with nitric acid, shall be dutiable as bleached yarns. (*Embodied together with Note 4 in treaty with Austria-Hungary.*)

2. A surtax of 10 per cent. is levied on yarn of wool or hair or of vegetable textile materials, in combination with metal threads (wire or tinsel), except in the case of yarns round which metal threads are spun. In the case of yarns subject to various rates of duty according to count in addition to the surtax, the highest rate of duty leviable on the yarn according to the other qualities is to be taken as the duty.

3. Yarns in the form of sized or gummed warps, except those of silk, artificial silk, or floss silk, are subject to a surtax of 5 per cent. on the yarn used therein.

4. Spun wares, half-bleached (cream colored), mercerized or treated with nitric acid, shall be dutiable as bleached spun wares. (*Embodied together with Note 1 in treaty with Austria-Hungary.*)

5. (*a*) Figured (brocaded) tissues pay a surtax of 10 per cent. (*Embodied also in treaty with Austria-Hungary.*)

(*b*) Lace tissues (tissues made with several shuttles) are not treated as figured for the purposes of this Note (*Austria-Hungary*)

The surtax for figured tissues does not apply to linen or cotton dusters or similar articles for household use, which merely have words or designs representing their purpose figured on the edges or selvages. (*Austria-Hungary.*)

6. Crocheted and knitted spun wares are assimilated to netted tissues (hosiery) (*Switzerland*); so-called open-worked embroidery, open-work lace (*netzstickereien netzspitzen*), so far as they cannot be classified as appliqué tissues, are treated as lace.

7. Unless otherwise provided in the tariff, tissues in combination with metal threads (wire or tinsel) pay a surtax of 10 per cent.

(*c*) The surtax provided for in Note 7 above on tissues in combination with metal threads (wire or tinsel), shall not exceed 5 per cent. As regards metallic threads employed in embroidering, the special dispositions relating thereto remain in force. (*Switzerland.*)

8. Spun wares with sewn-on work (appliquéed tissues) are treated for tariff purposes as sewn articles, according to the quality of the tissue forming the foundation. Appliquéed felts and felt manufactures are treated in the same way.

(*c*) Appliqué embroideries on a foundation material other than silk or half-silk, in which the foundation material is united with muslin or tulle by the embroidering upon them of patterns in such a manner that the patterns become visible on the cutting away of the underlying or superimposed material, are not treated as "appliquéed tissues" in the sense of Note 8, but are dutiable at the rate of 300 marks per 100 kilos. (*Austria-Hungary.*)

9. Weavers' healds of yarn, united by plaiting, knotting, or netting to a reed, are dutiable as "trimmings."

(*d*) Except when otherwise provided in the tariff, tissues without needlework, measured into lengths or cut out, are treated as piece goods. (*Switzerland.*)

10. Spun wares and felts, provided only with simple hems or with occasional seams, are not dutiable as sewn goods, but are subject to a surtax of 15 per cent. in addition to the duty on spun wares.

Sewn or unsewn sacks of tissues are subject to the same surtax.

(*e*) Embroideries, lace tissues and lace, however, provided only with simple hems, or with occasional seams, are neither dutiable as sewn goods nor subject to a surtax.

Open-work hems are also treated as simple hems. (See (*f*) second paragraph.)

The articles mentioned are considered as presenting only occasional seams when the designs (motifs) of embroidery or lace separately manufactured or parts of such designs are united by needlework.

The presence of openwork or of open spaces in the interior of the design of the lace or embroidery does not involve the treatment of such articles as sewn goods. (*Switzerland.*)

(*f*) Handkerchiefs and shawls (fichus, foulards, veils) of all kinds, wholly or partly of silk, not entering into the class of lace or embroidery, are subject to a surtax of 5 per cent. in addition to the duty on spun wares, when provided with a simple hem or with occasional seams. (*Switzerland.*)

The term "Articles with simple hems" is to include also articles with simple openwork hems, forming a half or whole "ladder" (échelle); that is to say, articles which have only one row of openings and clusters of threads immediately adjoining the seam of the edge, which in such cases is usually doubled over to a considerable width. The openings and the clusters of threads shall be uniform in shape and position, and shall neither be crossed by threads nor interrupted by ornamental figures. It is immaterial whether the openwork is produced in the very process of hemming, by the perforator and needle of the openwork hemming machine, or whether it was previously effected by the omission or extraction of threads. In the case of simple "half-ladder" hems (*Halbstäbchensaum, ourlet demi-échelle*), the clusters of threads are produced by the stitches fastening the hem, which gather up the threads of the tissue in groups along the seam. In the case of simple "ladder hems" (*Ganzstäbchensaum, jours-échelles*) of the usual form there is, in addition, parallel to the hem seam and separated from it by the row of openings, a line of stitches which gather up the same groups of threads, giving rise to the formation of bundles whose direction is identical with that of the threads of the tissue.

The star-shaped stitch formation produced when the hem forms a corner is not to be considered as an ornament insertion; any sewing around the edges of the openings in the tissue filled up by spinning, intended only to prevent fraying, is disregarded. On the other hand, openwork hems with zigzag stitch, as also those with perforations ornamented or otherwise not answering to the description given above, are not treated as simple openwork hems. (*Switzerland, Austria-Hungary.*)

(*d*) Pocket handkerchiefs, bed and table linen, and handkerchiefing of cotton or of linen, hemp &c. yarn, with hems, which are formed by the mere fact of sewing without folding over the edge of the tissue, or are formed into a comparatively coarse and common strip of closely-sewn tissue by the single or multiple folding over of the edge of the tissue, without thereby presenting any pinking of any kind whatever (including plain openwork hems), or any fancy needlework or other ornamentation are neither on that account to be dutiable as sewn goods nor to be subject to any surtax. (*Austria-Hungary.*)

Instead of the duty on sewn goods and of the 15 per cent. surtax referred to at the beginning of this Note, the above-mentioned tissues are only subject to a surtax of 10 per cent. if they are provided either only with a simple openwork hem (half or whole "ladder" hem), as above described, or with a single row of perforations running parallel with the edge of the tissue in the interior of the tissue and formed in exactly the same way as the simple openwork hem, but without connection with the hem by special stitches. (*Austria-Hungary.*)

(*g*) Textile manufactures, on which are embroidered only letters, even interlaced or ornamented (monograms, ornamented letters &c.), or names, numbers, or similar marks, are not considered as embroideries. (*Switzerland, Austria-Hungary.*)

In the tariff treatment of pocket handkerchiefs, unimportant embroidered ornaments surrounding the letters, names, numbers, or similar marks, such as plain sprays, arabesques &c. are not regarded as involving the treatment of the articles as embroideries. In cases of doubt, an ornament is regarded as unimportant when the whole surface of the embroidery does not cover an area of more than 6 square centimètres. (*Switzerland.*)

Except as otherwise provided in the tariff, spun wares cut out or measured into lengths without any sewing, are treated for tariff purposes as piece goods imported by the yard. (*Austria-Hungary.*)

Spun wares with fringes &c. knotted on the stuff, are not to be considered as sewn.

Spun wares with fringes &c. run through the edges of the tissue and knotted, are conventionally dutiable as spun wares without fringes &c., no account being taken of the nature of the fringes.

Hemmings and sewings, as well as borders of ribbon and ordinary accessories for wear, shall not affect the classification of knitted and netted tissues and knitted articles (hosiery).

11. If the clothing or wearing apparel, millinery, and other sewn articles of spun wares are combined with metallic threads (wire or tinsel) they shall be liable to a surtax of 15 per cent. (Conventionally 7½ per cent.)

12. Articles made of textile materials and not specially mentioned in this tariff, manufactured otherwise than by sewing, will be subject to duty as sewn articles. Textiles, with or without needlework, combined with other materials, will be subject to the same treatment, so far as they are not specially mentioned in the tariff, and do not become subject to higher rates of duty by reason of such combination.

Stuffed beds, cushions, mattresses, bolsters &c. for beds, also palliasses, covered with spun wares, pay the duty leviable on sewn articles of the covering material as regards one-third of their weight, the remaining two-thirds being allowed for the stuffing, and paying the duty leviable thereon

* Each.

or being exempted. Other upholstered or stuffed cushions without framework, covered with spun wares and weighing more than 2 kilos, are treated in the same way.

If glass, porcelain, or metal buttons, glass thread, whalebone, strips, and the like are woven or knitted into spun wares, the tariff treatment of the spun wares is not affected thereby. (*Switzerland.*)

13. Yarns and spun wares of cellulose and other similar materials (except artificial silk) shall be treated as the yarns or spun wares which they imitate.

14. Non-annealed (seasoned) incandescent bodies of all kinds for incandescent gas, spirit or paraffin lamps and for all other similar incandescent lamps, shall pay the internal revenue tax, in addition to customs duty.

LEATHER AND LEATHER WARES, FURRIERS' WARES AND MANUFACTURES OF GUT.

		General Tariff. Marks.	Conventional Tariff. Marks.
	A.—LEATHER.		
544	Half or entirely dressed sheep, goat, lamb or kid skins, without the hair, not dyed nor further prepared, split or not	3 00	2 00
	Leather, half or entirely dressed, whether prepared or not, not otherwise mentioned:		
545	Of a net weight of more than 3 kilos. each piece—		
	Entire hides or half hides, with the heads, necks, bellies and hoofs unseparated; head, neck, and belly pieces and hoofs, as well as horsehide and pig leather, without regard to the weight of the piece	30 00	—
	Pig leather, without regard to the weight of the piece	—	18 00
	Backs (bend leather)	36 00	33 00
	Leather, including backs (bend leather), of a net weight of more than 3 kilos. per piece, for the manufacture of driving belts, with permit and under control	—	22 00
	Tare.—Cases, 14; casks, 16; baskets, 13; bales, 6.		
546	Of a net weight of from 1 to 3 kilos, each piece	40 00	—
	Calf, natural color (natural brown)	—	25 00
547	Of a net weight of less than 1 kilo. each piece	50 00	—
	Tare.—Like in No. 545.		
548	Glove leather of all kinds	36 00	—
	Tare.—Like in No. 545.		
549	Dressed goat and kid leather, with the exception of glove leather and varnished leather	80 00	—
	Tare.—Like in No. 545.		
550	Dressed sheep and lambs' leather, with the exception of glove leather and varnished leather	36 00	—
	Tare.—Like in No. 545.		
551	Parchment; also "transparent" leather and drum skins	18 00	—
	Tare.—Like in No. 545.		
552	Varnished (lacquered) leather of all kinds	50 00	—
	Tare.—Like in No. 545.		
553	Worked (tanned, dyed &c.) fish or reptile skins	50 00	—
	Tare.—Like in No. 545.		
554	Artificial leather (entirely or partly of compressed leather waste)	30 00	—
	Tare.—Like in No. 545.		
	Notes to Section A. (1) Half or entirely dressed calf skins, cattle hides, and the like, with the hair, for use in the manufacture of boot uppers, trunk-makers' wares &c. will pay duty as leather.		
	(2) Cuttings and strips of leather which have been subjected to further manufacture by gluing or pressing together or by cutting out ornamentations or holes, or by stitching, sewing &c., also cuttings or strips of leather prepared for special purposes by stamping or cutting out, are subject to duty as leather wares, except stamped drum skins, to which alone the tariff rate of No. 551 applies.		
	B.—LEATHER WARES.		
	Boots & shoes of leather of all kinds, including those made from hides with the hair still on and those made from fish or reptile skins:		
555	With soles of wood	30 00	—
	Tare.—Cases, 16; casks, 16; baskets, 13; bales, 6.		
556	With soles of other materials—		
	Weighing more than 1,200 grammes per pair	85 00	60 00
	Weighing more than 600 and up to 1,200 grammes per pair, also boot uppers of leather of all kinds with elastic insertions, without regard to weight	120 00	80 00
	Weighing 600 grammes or less per pair	180 00	90 00
	Notes.—(1) Linings, trimmings and ornaments of all kinds (buckles, bows, tassels, embroideries, laces &c.), of other materials, including silk, but not including fur, do not affect the tariff treatment. (*Treaty with Switzerland and U.S.A.*).		
	(2) Slippers and house-shoes, without regard to weight	—	60 00
	Tare.—Like in No. 555.		
557	Driving and transmission belts of leather of all kinds as well as of raw hide (without the hair), with or without layers of coarse textile materials or felt	60 00	50 00
	Tare.—Like in No. 555.		
558	Sticks (*Stöcke*), riding whips, and the like, of animal sinews, whether combined or not with other stuffs, so far as not chargeable with higher duties as a consequence of such combination:		
	Not varnished	30 00	—
	Varnished	70 00	—
	Tare.—Like in No. 555.		
559	Clothing of leather:		
	Lined with spun wares	250 00	—
	Other	80 00	—
	Tare.—Like in No. 555.		
560	Saddlers' and trunk-makers' wares, as well as other wares not separately mentioned, of leather of all kinds, raw hide (with or without the hair), parchment, bladder, goldbeater's skin, or fish or reptile skin, or entirely or partly covered with such materials; also saddlers' and trunk-makers' wares of coarse vegetable textile materials or of the rope-makers' wares mentioned under Nos. 484 or 485, or wares entirely or mainly covered with such materials; all these so far as not chargeable with higher duties by reason of their combination with other materials not belonging to the classes of paper and paper wares entirely or partly covered with leather, included under Nos. 667 to 669:		
	Of a net weight of 2 kilos. or over each piece	65 00	—
	Harness for horses; card backs, card bends (card slivers), sheets for stripping rollers; sheets and strips for shuttle drivers; sliders	—	50 00
	Of a net weight less than 2 kilos. each piece; also hangings of leather, without regard to the weight of the piece	80 00	—
	Harness for horses; card backs, card bends, sheets for stripping rollers; sheets and strips for shuttle drivers; sliders	—	65 00
	Note.—Thongs for hunting whips, sewing straps "flortel riemen" (*lanières pour continues*), leather rope for spinning and weaving mills, straps peckers (or shuttle drivers), without regard to the weight of each article	—	50 00
	In combination with mountings or fastenings of precious metals, without regard to the weight of the article; also embroideries on leather	120 00	—
	Embroideries on leather	—	90 00
	Tare.—Cases, 16; casks, 16; baskets, 13; bales, 6.		
	Note.—Combination with mountings or fastenings of gilt or silvered common metal or alloyed common metal does not vary the tariff classification. (*Conventionalized by treaty with Austria-Hungary.*)		
561	Glove leather cut out or stamped for gloves	150 00	125 00
	Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
562	Gloves entirely or partly of leather, excepting those covered or lined with fur, and excepting also padded fencing gloves (which are treated as saddlers' wares)	200 00	125 00
	Tare.—Like in No. 561.		
	Note.—Gloves entirely or partly of leather with cuffs of textile material sewn on are classed as sewn articles of such textile material.		
	C.—FURRIERS' WARES.		
563	Skins for the preparation of furs, wholly or partly dressed, dyed or not	Free.	—
564	Articles of fur not coated nor lined:		
	Furs, also boas, bundas (Hungarian sheepskin coats), fur covers, lisings and trimmings, furs sewn together, for linings, cut strips of fur for trimmings and the like	6 00	—
565	Furs, coated or lined; also unlined boas if they are provided with ribbon, buttons, trimmings &c.; cushions upholstered or otherwise stuffed (without framework), covered with fur; shoes (even with soles of leather or the like), foot warmers, hats, caps, muffs and gloves of fur, or covered or lined with fur	150 00	—
	Tare.—Cases, 20; casks, 16; bales, 6.		
566	Stuffed animals and parts thereof, with or without artificial eyes, natural horns, and the like; bird and other animal skins prepared for so-called "attrappen" (*köstchen*), even combined with other materials so far as they do not thereby become subject to higher rates of duty by reason of such combination	70 00	—
	Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
	Note to Section C.—Bird skins and parts thereof intended for use as furs will be treated as wholly or partly dressed skins for the preparation of furs; articles made of such bird skins, as also textile and leather articles and the like upon which birds' feathers are fastened by means of weaving, sewing, or the like, will be treated as lined furriers' wares.		

	General Tariff. Marks.	Conventional Tariff. Marks.
D.—MANUFACTURES OF GUT.		
567 Gut cord and strings ..... *Tare.*—Cases, 16; casks, 16; baskets, 13; bales, 6.	50 00	—
568 Other wares of gut, except gut strings (catgut); walking sticks, wholly or largely wound round with gut strings ..... *Tare.*—Cases, 20; casks, 20; baskets, 13; bales, 6.	70 00	—
E.—LEATHER WASTE.		
569 Used-up pieces of leather and leather wares, also other leather waste (ground up or not), provided that the use thereof as leather or leather wares is precluded by their condition	Free.	—
INDIA RUBBER WARES.		
A.—WARES OF SOFT INDIA RUBBER.		
570 India rubber, dissolved, with or without mixture with resin	3 00	—
571 Soft india rubber paste, whether dyed or mixed with asbestos, graphite, or other material or not; rolled sheets of the same; cuttings and strips of india rubber, unmanufactured; india rubber sheets with wire or wirework rolled in; all the foregoing, not vulcanized; also "gutta-percha paper"	5 00	—
572 Cut sheets ("patent sheets") of crude refined, or dyed india rubber, mixed or not with sulphur or other material, not vulcanized; also cuttings and strips of the same, unmanufactured ..... *Tare.*—Cases, 8; casks, 8.	8 00	—
573 India-rubber threads, drawn or cut.		
Not combined with spun threads	10 00	—
Combined with vegetable or animal spun threads loosely wound round or plaited thereon	20 00	—
Wound round with silk or with yarn in which silk is contained	60 00	—
Wound round with other textile material *Tare.*—Cases, 16; casks, 16; baskets, 13; bale, 6.	40 00	—
574 India rubber tubing:		
For tyres of wheels of vehicles.....	60 00	—
For stalks of artificial flowers	80 00	—
Other kinds; india-rubber tubing with an under-layer of vegetable textile material; tubing of vegetable textile material impregnated or coated with india rubber or with an internal layer of india rubber; tubing of india rubber with textile material wound round or plaited thereon; all these, whether combined or not with common metals or alloys of common metals..... *Tare.*—Cases, 13; casks, 13; baskets, 9; bales, 6.	40 00	—
575 Driving belts of textile materials impregnated or coated with india rubber, or with external or internal layers of india rubber, or of india rubber with external or internal layers of textile material ..... *Tare.*—Cases, 16; casks, 16; baskets, 13; bales, 6.	50 00	40 00
576 Wagon covers, manufactured, of coarse textile materials impregnated or coated with india rubber, or with an internal layer of india rubber ..... *Tare.*—Like in No. 575.	30 00	—
577 Boots and shoes of india rubber, with or without soles of other material:		
Unvarnished	70 00	—
Varnished ..... *Tare.*—Like in No. 575.	100 00	80 00
578 India-rubber tyres for wheels of vehicles; also covers for the same, of textile materials impregnated or coated with india rubber or with an internal layer of india rubber ..... *Tare.*—Cases, 13; casks, 13; baskets, 9; bales, 6.	60 00	—
79 Wares of soft (also vulcanized) india rubber, or wares entirely or partly coated with india rubber, not otherwise mentioned, so far as not falling under a class chargeable with higher duties by reason of combination with other materials:		
Not varnished, dyed, nor printed; sheet india rubber combined with textile material or felt by rolling; piston packing, stuffing-box packing, and washers of coarse textile material, yarn, or felt in combination with india rubber or with stearic acid, talc, tallow, or asbestos, as well as other piston and stuffing-box packing of similar quality.....	40 00	—
Varnished, dyed, printed, or furnished with impressed patterns; floor cloths of such india rubber, with or without an under-layer of textile material or felt..... *Tare.*—Like in No. 578.	60 00	—
580 Textile materials or felt impregnated or coated with india rubber or with internal layers of india rubber; india-rubber wares coated with textile materials or with yarn wound thereon; all these when the textile wares or yarn consist—		
Entirely or partly of silk	180 00	—
Of other textile material	100 00	—
Textile materials in combination with india-rubber threads; tissues of india-rubber threads in combination with yarns, all these when the textile materials or yarn consist entirely or partly of silk or of other textile materials .. *Tare.*—Like in No. 578. *Note.*—Embroidered textile materials of the foregoing kinds will be charged as sewn articles of such materials.	—	90 00
581 India-rubber print cloths and card cloths for carding factories, by special permission and under control ..... *Tare.*—Like in No. 578.	30 00	—
B.—HARDENED INDIA RUBBER AND WARES THEREOF.		
582 Hardened india-rubber paste, not vulcanized	5 00	—
583 Hardened india-rubber paste for dental purposes, combined with color, metal powder, or other substances ..... *Tare.*—Cases, 11; casks, 11; bales, 2.	100 00	—
584 Hardened india rubber (vulcanite) in plates, bars, cut up or not, but not further worked; rough pressed goods of india rubber, shaped, but still showing the seams or ridges and consequently requiring further working; unworked plates or sheets of hardened india-rubber, with an under-layer of textile material or paper..... *Tare.*—Like in No. 583.	10 00	—
585 Tubes of hardened india-rubber, not further worked ..... *Tare.*—Like in No. 583.	40 00	25 00
586 Other wares of hardened india-rubber, combined or not with other materials, so far as not falling under other classes subject to a higher duty by reason of such combination *Tare.*—Cases, 16; casks, 16; baskets, 13; bales, 6. *General Note to Nos. 570 to 586.*—Wares of gutta percha, Balata gum, or of india-rubber substitutes, or wares entirely or partly coated with these materials, so far as not specially mentioned, will be classed as india-rubber ware.	45 00	40 00
PLAITS AND PLAITED GOODS OF VEGETABLE MATERIALS OTHER THAN TEXTILE FIBRES.		
A.—PLAITS (except sparterie ware).		
587 Plaited wood shavings, dyed or not ..... *Note.*—So called "chip-woven" goods (shavings plaited in a manner resembling weaving, principally used in hat making), even dyed, stained, or varnished, provided they are not combined with other materials, are dutiable under No. 587. (*Treaty with Austria-Hungary.*)	2 00	1 00
588 Plaits of straw, bast, tree roots, rushes, broom, grass, wood wool, palm leaves, seaweed, reeds, or other vegetable plaiting materials:		
Not bleached nor dyed	Free.	—
Bleached or dyed..... *Tare.*—Cases, 20; casks, 20; baskets, 13; bales, 9.	8 00	6 00
B.—PLAITED ARTICLES (EXCLUDING HATS AND SPARTERIE WARE).		
589 Coverings, carpets and the like ("Decken"):		
Rugs and mats, coarse, in natural state, or dyed, stained, varnished	3 00	—
Rugs and mats other than coarse, also other coverings (Decken) of all kinds, even lined with spun wares or felt.....	24 00	—
Mats of cane, in lengths or cut to sizes.... *Tare.*—Cases, 20; casks, 20; baskets, 13; bales, 9.	—	12 00
590 Basket-makers' and other plaited wares:		
Coarse, in natural state, or dyed, stained, varnished—		
Of willow rods (peeled or not), of cane, "peddig," or wood shavings.....	4 00	3 00
Of other plaiting materials ..... *Tare.*—Like in No. 589.	10 00	3 00
591 Other than coarse, namely, all articles lacquered, polished, bronzed, gilt, silvered .... *Tare.*—Like in No. 589.	24 00	—
592 Basket-makers' wares and other plaited wares (except upholstered wicker furniture):		
Combined with yarns or tissues wholly or partly of silk, with lace, embroidery, tissues ornamented with needlework, velvet or plush, tissues similar to velvet or plush, or prepared ornamental feathers	120 00	—
Combined with other yarns or tissues or with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination	24 00	—

	General Tariff. Marks.	Conventional Tariff. Marks.
So-called "chip-woven" goods (shavings plaited in a manner resembling weaving, principally used in hat making), dyed, stained, varnished, or not, with foundation of tissue (of cotton, linen, jute, etc.), stiffened with size	—	15 00
Tare.—Like in No. 589.		
Note to Section B.—Combination with wood does not affect the tariff classification.		

C.—"SPARTERIE" AND WARES THEREOF.

	General Tariff. Marks.	Conventional Tariff. Marks.
593 "Sparterie"	80 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
594 "Sparterie" wares (except hats):		
Not combined with other materials	90 00	—
Combined with yarns or tissues wholly or partly of silk, with lace, embroidery, tissues ornamented with needlework, velvet, or plush, tissues similar to velvet or plush, or prepared ornamental feathers	200 00	—
Combined with other yarns or tissues, or with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination	120 00	—
Tare.—Like in No. 593.		

BROOMS, BRUSHES AND SIEVES.

	General Tariff. Marks.	Conventional Tariff. Marks.
595 Brooms of brushwood:		
Without handle	Free	—
With handle of rough wood or cane, or with a handle composed of the twigs used in binding the brooms	4 00	—
596 Other brooms, also paint and other brushes:		
Coarse, combined or not with unlacquered, unpolished wood, cane, or iron—		
Of vegetable materials or of substitutes for vegetable fibres; mops, and similar articles for cleaning purposes	4 00	—
Brooms, mops and the like for cleaning purposes	—	3 00
Of bristles or of substitutes therefor (of animal origin); undyed feather dusters	8 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		
597 Coarse, combined with lacquered, polished wood, cane, or iron; fine (namely, all those of human and other hair or yarn, and also dusting brushes of dyed feathers), even combined with wood, cane or iron; scrubbing brushes and gloves, and horse brushes of bristles, horsehair, or the like, combined with coarse textile materials; plumes of horsehair or of buffalo hair: carpet sweepers	24 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		
598 Brushes combined with bone or horn	100 00	—
Tare.—Cases, 20; casks, 20.		
599 Brooms, paint and other brushes combined with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination	24 00	—
Tare.—Cases, 20; casks, 20.		
600 Sieve-makers' wares:		
Coarse (sieve bottoms of wood shavings, iron wire, or perforated sheet iron, combined with unlacquered unpolished wood or iron)	8 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		
Other, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	24 00	—
Tare.—Cases, 20; casks, 20.		

ARTICLES OF ANIMAL OR VEGETABLE MATERIALS FOR CARVING OR MOULDING.

A.—ARTICLES OF CARVING MATERIALS OF ANIMAL ORIGIN.

	General Tariff. Marks.	Conventional Tariff. Marks.
601 Ivory and imitations thereof:		
Sheets or pieces merely cut, in the natural state or bleached	3 00	—
Sheets or pieces ground, polished or recognizably shaped for manufacture into finished wares	30 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales 9.		
602 Articles wholly or partly of ivory, so far as they are not specially excepted or do not become subject to higher rates of duty by reason of their combination with other materials	250 00	—
Fans, fan frames, and stick handles, wholly or partly of ivory, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	—	225 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
603 Tortoiseshell and imitations thereof:		
Sheets or pieces, in the natural state, only split, rolled, cut, or otherwise broken up	3 00	—
Sheets or pieces, ground or polished	200 00	—
Tare.—Like in No. 602.		
604 Articles wholly or partly of tortoise-shell, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	250 00	225 00
Tare.—Like in No. 602.		
605 Mother-of-pearl and imitations thereof:		
Sheets or pieces, in the natural state, only split, rolled, cut, or otherwise broken up	3 00	—
Sheets or pieces, ground, polished, or recognizably shaped for manufacture into finished wares	30 00	—
Tare.—Cases: sheets or pieces visibly rough shaped for further manufacture, 13; otherwise, 20; casks, 20; baskets, 13; bales, 9.		
606 Articles wholly or partly of mother-of-pearl, so far as they are not specially excepted, or do not become subject to higher rates of duty by reason of their combination with other materials:		
Buttons	200 00	150 00
Tare.—Cases: buttons on cards, not otherwise packed, whether wrapped or not in paper, 13; otherwise, 20; casks, 20; baskets, 13; bales, 9.		
Other articles; mother-of-pearl in entire shells, ground or polished, with or without pearls	250 00	225 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
607 Fine pearls and red corals, wrought (smoothed, polished, perforated):		
Unset	60 00	—
Red corals	—	30 00
Tare.—Cases, 16; casks, 16.		
Unset but strung on textile threads or on tape for purposes of packing and transportation	100 00	—
Red corals	—	60 00
Set or combined with other materials (so far as they do not thereby become subject to higher rates of duty by reason of such combination), whether or not strung or prepared for immediate use as ornaments, etc.	600 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
608 Wax beads, and all other imitations of pearls; imitations of red coral: whether in the form of beads or not; articles made wholly or partly of imitation pearls or imitation red coral, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	125 00	—
Tare.—Like in No. 607.		
609 Whalebone:		
Strips of whalebone	10 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		
Plaited, woven, and other wares of whalebone (except hats), combined or not with other materials, so far as they do not become subject to higher rates of duty by reason of such combination	30 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
610 Horn strips of buffalo or other horn (file-fish bone):		
Rough, not smoothed; also short smoothed strips for the manufacture of horn bristles	10 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		
Smoothed or otherwise prepared for use	60 00	40 00
Tare.—Cases, 10; casks, 20; baskets, 13; bales 9.		
611 Moulded, turned, or beaded buttons of horn, horn paste, or bone with or without eyes	100 00	45 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
612 Quills (quill pens, writing pens), cut:		
In the form of whole feathers	6 00	—
In pieces (of the size of steel pens or cut into toothpicks, paint-brush holders, mouth pieces for cigar holders, or the like)	30 00	—
Tare.—Like No. 611.		
613 Sheets and pieces of animal substances for carving not otherwise mentioned, merely split, cut, or even roughly planed; horn paste in slabs:		
In the natural state or with the grease removed, or bleached; horn dust	3 00	—
Stained, dyed moulded (with patterns), ground, polished	10 00	—
Tare.—Cases: plates of polished bones, ready for the manufacture of buttons, 9; otherwise, 20; casks, 20; baskets, 13; bales, 9.		
614 Articles of animal substances for carving, not included in the preceding numbers:		
Not combined with other materials	30 00	—
Combined with yarns or tissues wholly or partly of silk, with lace, embroidery, tissues ornamented with needlework, velvet or plush, tissues similar to velvet or plush, prepared ornamental feathers, wig-makers' wares, fine modelled wax wares, or semi-precious stones; beads and the like of animal carving materials strung on textile material threads on		

ARTICLES OF CARVING MATERIALS OF ANIMAL ORIGIN—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
tapes or wire, and ready for use as ornaments, also similarly prepared trimmings of animal substances for carving	40 00	† 40 00
Combined with other yarns or tissues or with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination	30 00	—
Tare.—Cases: bone rings for nursing bottles, 12; otherwise, 19; casks, 20; baskets, 13; bales, 9.		

B.—MANUFACTURES OF WOOD.

	General Tariff. Marks.	Conventional Tariff. Marks.
615 Wood for building and industrial purposes, planed, grooved, rabbeted, mortised, tenoned, slit, so far as not included under one of the subsequent numbers:		
Unworked	6 00	—
Thin boards of small dimensions, resembling veneers, of poplar or alder wood, manufactured with the paring knife	—	2 00
Other (unless excepted in the note to Nos. 75-76)	—	3 25
Worked	10 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		
616 Veneers, including wood hangings ("Holztapeten"); boards for wainscoting made of veneers glued together:		
Rough; also unworked veneered boards	10 00	—
Wrought	30 00	—
Tare.—Like in No. 615.		
617 Wainscoting and parquetry, not inlaid:		
Rough—		
Not glued or veneered	6 00	5 00
Glued, veneered	10 00	—
Tare.—Like in No. 615.		
618 Wrought, whether glued or veneered or not	12 00	—
Tare.—Like in No. 615.		
619 Wainscoting and parquetry, inlaid, so far as not subject to higher rates of duty by reason of the material inlaid	18 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
620 Wooden bungs, even if compressed	3 00	—
621 Matchwood and wooden pegs:		
Unworked	4 00	—
Finished	6 00	—
622 Walking sticks:		
Rough, with or without ferrules	3 00	—
Coarse, worked, with or without ferrules	10 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		
Fine (with inlaid or carving work or with ornamentations formed by moulding or stamping); walking sticks combined with other materials so far as not included under No. 568 or do not become liable to higher rates of duty by reason of such combination	30 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
623 Casks (including planed shooks) and other coopers' wares:		
Unfinished	3 00	—
Finished; finished or unfinished with metal hoops	10 00	—
Tare.—Cases, 16; casks, 16; baskets, 6.		
624 Spools, spindles, sleys, and sley reeds:		
Unfinished	6 00	—
Finished	10 00	—
Spools, whether dyed or not	—	5 00
Tare.—Cases, 16; casks, 16; bales, 6.		
Furniture, and parts thereof, common (not upholstered), not veneered:		
625 Of soft wood—		
Unfinished	8 00	4 50
Finished	12 00	10 00
Tare.—Like in No. 624.		
626 Of hard wood—		
Unfinished	12 00	10 00
Finished	15 00	—
Of solid bent wood	—	10 00
Other	—	12 00
Tare.—Like in No. 624.		
Furniture and parts thereof of solid bent wood	Surtax of 30 %	—
Note.—Furniture and parts thereof of solid bent wood are conventionally dutiable at the rate of 10 marks per 100 kilos. without surtax, even when they are combined with component parts of wood of other kind, which do not in themselves come under No. 631 of the tariff, even with parts formed by the glueing together of veneers, or with the materials named in the note to No. 630. Moreover, furniture of bent wood is not excluded from the benefits of this provision owing to its combination with wooden component parts furnished with ornaments by pressing, heating (branding with heated plates), etching, or stamping [*e.g.*, seats, backs, arms].		
627 Furniture, and parts thereof, common (not upholstered), veneered:		
Unfinished	15 00	10 00
Finished	20 00	15 00
Tare.—Like in No. 624.		
Note.—Only such furniture and parts thereof are to be treated as "veneered" as have their surface wholly or in essential parts covered with veneers of hard wood not more than 2½ mm. in thickness glued upon them. (*Treaty with Austria-Hungary.*)		
Joiners', turners', and wheelwrights' wares, common, and also other common wooden wares not previously mentioned:		
628 Unfinished—		
Boxes made of wood shavings; clogs; tool handles made of hickory or ash; wooden stands for night lights	3 00	—
Window frames, doors, stairs, and parts thereof; mouldings	8 00	—
Window frames, doors, stairs, and parts thereof	—	4 00
Mouldings ("profilirte Holzleisten")	—	4 00
Other	6 00	—
Except the under-mentioned articles	—	5 00
Printers' letter cases, and frames imported therewith	—	3 00
Tare.—Cases, 16; casks, 16; bales, 6.		
629 Finished	12 00	—
Wooden clogs, blackened or browned by means of smoke or pyroligneous acid	—	3 00
Printers' letter cases, and frames imported therewith	—	6 00
Window frames, doors, stairs, and parts thereof	—	11 00
Other goods included in this number	—	10 00
Tare.—Like in No. 628.		
630 Coarse wooden wares combined with other materials, so far as not included under preceding numbers or under higher rates of duty	30 00	—
Wooden clogs, blackened or browned by means of smoke or pyroligneous acid, with straps of blackened leather	—	3 00
Tare.—Like in No. 628.		
Note.—Combination with plaited bast, read, rush, straw, chair cane, or basket-work, with undyed leather, raw hides (with or without the hair), coarse unbleached tissues of vegetable textile materials, ropemakers' wares included in Nos. 484 or 485, coarse waterproof tissues of vegetable textile materials with iron; glass, paper, pasteboard, stones (except precious and semi-precious stones), or with earthenware, does not affect the tariff classification of coarse wooden wares, so far as no provisions to the contrary exist in the preceding numbers. [A combination with single component parts of zinc, tin, copper, or brass, which has not the effect of giving a "fine" appearance to the articles is without effect on their classification as "coarse" furniture even when they are present in a quantity not altogether insignificant.		
Unwrought wooden wares included under Nos. 624-628, for which concessions are granted in the present treaty, are not to be regarded as wrought on account of their combination with the above-mentioned materials. (*Added in new treaty with Austria-Hungary.*)]		
631 Fine wooden wares (except walking sticks), combined or not with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination:		
Carved work; wares with fine carving; other fine wooden wares; fine turners' wares; moulded, hot pressed, stamped, or engraved imitations of fine carving; wood-engraving plates, cut, with or without inserted pins of common metals or of alloys thereof	30 00	—
Parts of furniture (seats, backs, arms, and the like), ornamented by means of moulding, hot pressing, engraving or stamping, wooden printing type (for printing advertisements), even oiled, without carved ornaments, and not combined with other substances	—	15 00
Other goods coming under this paragraph, coated with Japanese lacquer (*urushi*)	—	20 00
Gilt cornices, not carved or sculptured	24 00	—
Wooden wares (except wainscoting and parquetry) with inlaid work, so far as they do not become subject to higher rates of duty by reason of the materials inlaid; finely painted, gilded, silvered, or bronzed wooden wares (except gilt cornices without carving); wooden mosaics	36 00	—

† In accordance with the new treaty with Switzerland, rosaries with beads of horn, horn paste, bone, or other animal substances for carving not otherwise mentioned, even in combination with small chains, crosses, etc., of common metals or alloys thereof, neither gilt nor silvered, are dutiable at the rate of 30 marks per 100 kilos.

	General Tariff. Marks.	Conventional Tariff. Marks.
Manufactures of wood (except battens gilt but uncarved), coated with Japanese lacquer (*urushi*), or finely painted, gilt, silvered or bronzed with such lacquer ..	—	20 00
Other manufactures of wood coming under this paragraph, except wooden mosaics..	—	30 00
Note.—Wooden furniture is not necessarily to be treated as "fine wooden wares" under No. 631, because it undergoes a definite improvement in condition by means of the boring or stamping out of ordinary holes (even star-shaped or circular) on the seat or back, in a regular pattern, by the plain cutting out of separate pieces with the saw, by turners' work on the feet and similar parts, or by the introduction (by engraving or otherwise) of lines, neither gilt, silvered, nor bronzed, nor interlaced or otherwise forming patterns. The same applies to wardrobes and similar large cupboards, furnished with fine carving only in occasional places of small importance (*e.g.*, small panel mouldings, rosettes, pilasters, brackets). (*Treaty with Austria-Hungary.*)		
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
Upholstered furniture, even with other than wooden frames, so far as they do not become subject to higher rates of duty by reason of such combination; upholstered cushions or hassocks, with frames or heavy filling of sand, lead, cast iron, or stone:		
632 Without covering	30 00	—
Tare.—Cases, 16; casks, 16; baskets, 13; bales, 6.		
633 With covering—		
Of textiles, wholly or partly of silk, of embroidery, lace, tissues ornamented with needlework, velvet, or plush, tissues similar to velvet or plush; or of leather	60 00	—
Furniture	—	50 00
Of textiles or materials other than those mentioned above, including billiard tables and parts thereof.....	40 00	—
Tare.—Like in No. 632.		
Note.—When billiard tables are imported in separate parts, uncovered boards are dutiable according to the component material. (*Treaty with Austria-Hungary.*)		
634 Manufactures of wood of all kinds (except upholstered furniture) combined with yarns or tissues partly or wholly of silk, with lace, embroidery, tissues ornamented with needlework, velvet or plush, tissues similar to velvet or plush, prepared ornamental feathers, wigmakers' wares, finely moulded wax wares or semi-precious stones, so far as they do not become subject to higher rates of duty by reason of their combination with other materials; beads and the like of wood, strung on threads of textile materials, on tapes, or wire, and ready for immediate use as ornaments; also trimmings prepared in a similar manner	40 00	—
Manufactures of wood of all kinds (except upholstered furniture), carved or ornamented with carvings combined with yarns or tissues partly or wholly of silk, with lace, embroidery, tissues ornamented with needlework, velvet, or plush, tissues similar to velvet or plush, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	—	36 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
Note to Nos. 631 and 634.—The following are dutiable at the conventional rates of Nos. 631 and 634: wooden wares carved or ornamented with carving, included under these numbers, whatever the purpose for which they are to be used (as, for example, bread trenchers, pen boxes, boxes for physical and other instruments), hand mirrors, caskets, hat, stick, or umbrella stands, pier tables, liqueur sets, needle-cases, salad bowls with spoons and forks; jewel and glove boxes, Swiss toy chalets, without chimes, and watch stands. The combination with plate glass let in, or with hinges or small locks of common metals or alloys thereof, neither gilt nor silvered, does not affect the tariff classification. (*Treaty with Switzerland.*)		
Notes to Section B.—(1) Planks of manufactured wood [petrified wood ("xylolith"), wood pulp, sawdust ("scifarin"), or the like] will be treated as planed boards, and articles thereof as similar wares of natural wood.		
(2) All articles are to be considered as "worked" or "finished," in opposition to "unfinished" or "in the natural state," within the meaning of this subsection, which are browned, stained, dyed, roughly painted, varnished, lacquered, polished, as well as all wares smoked, impregnated, or otherwise chemically treated. On the other hand, all wares rubbed with oil, wax, graphite, grease, stearin, or similar materials, or coated with tar, are to be treated as "unfinished." (*Conventionalized by treaty with Austria-Hungary.*)		

C.—MANUFACTURES OF CORK.

	General Tariff. Marks.	Conventional Tariff. Marks.
635 Cork, reduced to small pieces or pulverized....	3 00	—
636 Cut sheets, strips, and cubes, with the bark: bungs; paving blocks, bricks, tubes, and parts thereof, of cork waste; cork fenders for ships.....	10 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		
637 Cut sheets, strips, and cubes without the bark; cork disks	15 00	—
Tare.—Like in No. 636.		
638 Cork wares (except hats) combined or not with other materials, so far as they do not become subject to higher rates of duty by reason of combination with other materials	30 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales: containing cork stoppers, 5; otherwise, 9. Wrappers: consisting of double cloth of light linen with intercalated paper, containing cork stoppers, 5; consisting of thick packing cloth, of a light packing cloth of loose texture and of intercalated paper, secured with cord, containing cork stoppers, 5.		
Notes to Section C.—(1) Wares of artificial cork will be treated as wares of natural cork.		
(2) Wares of cork combined with materials mentioned in No. 634 will pay duty as wooden wares similarly combined.		

D.—ARTICLES OF VEGETABLE CARVING MATERIALS, OTHER THAN WOOD OR CORK, OR OF MOULDING MATERIALS NOT OTHERWISE MENTIONED.

	General Tariff. Marks.	Conventional Tariff. Marks.
639 Celluloid and similar materials:		
Unwrought, unmoulded pieces, leaves, blocks, sheets, tubes, or rods, unwrought, cut, or drawn.....	4 00	—
Leaves, sheets, tubes, or rods, ground, mottled, polished, or worked on the surface in any similar manner, or pieces recognizably shaped for manufacture into finished articles.....	100 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
640 Wares, wholly or partly of celluloid or similar moulding material, not otherwise mentioned, so far as they do not become subject to higher rates of duty by reason of their combination with other materials, or are not liable to treatment as imitations of more highly taxed wares.....	200 00	—
Tare.—Cases: eyes of sheet brass combined in a notable proportion with celluloid, 13; otherwise, 20; casks, 20; baskets, 13; bales, 9.		
641 Vegetable materials for carving, not mentioned or included elsewhere, in unwrought sheets merely cut; also alder pith, cut, and reel, split, cut up or pointed	3 00	—
642 Chair cane (Spanish cane, rattan), "peddig," bamboo, partridge cane, sugar cane, and other finer canes:		
Cut or split for immediate use, unmanufactured, not further worked; also piassava palm substitutes unmanufactured	3 00	—
Stained, dyed; also rough cut.....	6 00	—
Varnished, lacquered, polished	10 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		
643 Spools, spindles, sleys and sley reeds of cane; also ships' fenders, combined or not with unlacquered unpolished iron:		
In natural state	6 00	—
Stained, dyed	10 00	—
Tare.—Like in No. 642.		
644 Walking sticks of cane:		
Roughly worked, with or without ferrules	12 00	—
Stained, varnished, lacquered, polished, with or without ferrules.....	20 00	—
Combined with other materials so far as they do not thereby become liable to the duties of No. 568 or higher rates.....	36 00	33 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
645 Beads and the like of vegetable materials for carving, other than wood or cork (except those of celluloid or similar material for moulding), strung on threads of textile materials, on tapes or wire, and ready for use without further preparation; also trimmings similarly prepared.....	40 00	—
Tare.—Like in No. 644.		
646 Manufactures (except hats) of vegetable materials for carving, other than wood or cork (including wares of seeds and loofah wares), not included under the preceding numbers, combined or not with other materials, so far as they do not thereby be-		

ARTICLES OF VEGETABLE CARVING MATERIALS, OTHER THAN WOOD OR CORK, OR OF MOULDING MATERIALS NOT OTHERWISE MENTIONED—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
come subject to higher rates of duty by reason of such combination:		
Corozo buttons	150 00	45 00
Other manufactures	30 00	—
Tare.—Like in No. 644.		
Note.—"Other manufactures" of the kind mentioned in No. 646, combined with the materials mentioned in No. 634 §2, will be treated as wooden wares similarly combined.		
647 Sculptors', carvers' and moulders' wares of starch, bassorine, tragacanth, bread, or other vegetable moulding material not otherwise mentioned (except imitations of more highly taxed wares), combined or not with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination	40 00	—
Rosaries with beads of the above mentioned materials, even in combination with accessories (chains, crosses, and the like) of common metals neither gilt nor silvered	—	30 00
Tare.—Like in No. 644.		
648 Wares of plastic carbon (including those of fossil materials) or of gas carbon, combined or not with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination:		
Weighing net 3 kilos or more each	3 00	—
Weighing less than 3 kilos each	30 00	—
Tare.—Like in No. 644.		
Note.—Combination with platinum does not affect the tariff classification of carbon filaments for electric lighting purposes or the like.		
Note.—Carbons for electric arc lamps shall pay the internal revenue tax, in addition to customs duty.		
PAPER, CARDBOARD AND MANUFACTURES THEREOF.		
Paper stock (half stuff for the manufacture of paper and pasteboard), in the form of pulp or solidified, whether bleached, dyed, mixed with mineral substances, glue, &c., or not:		
649 From the waste of textiles or the like	Free.	—
650 From wood, straw, esparto grass, or other vegetable fibres—		
Wood pulp (mechanically prepared wood meal, wood grindings)	3 00	1 25
Chemically prepared wood pulp (cellulose), straw, esparto, and other fibrous materials	3 00	1 25
Note.—Wood pulp, mechanically or chemically prepared, containing 50% or more of water shall *conventionally* be dutiable at the rate of mark 0 80 per 100 kilos. (*Treaty with Sweden*).		
651 Pasteboard, moulded, dipped, or couched; also made of sheets of pasteboard stuck together:		
Glazed boards (press boards) and other highly glazed cardboard, imitation leather board, and other fine cardboard, whether dyed in pulp or not, "Vulkanfiber"	6 00	—
Cardboard of mechanically or chemically prepared wood pulp; also of wood pulp prepared from steamed wood, rolled hard (so called "Braunholzpappe"), so called leather board, strawboard, "Schrenzpappe," and peat cardboard, and other coarse cardboard not otherwise mentioned, dyed in the pulp or not	4 00	1 50
Cardboard covered, impregnated, or coated with asphalt, tar or the like; also tubes of such cardboard; carton pierre	1 50	—
Note.—Couched cardboard is dutiable under No. 651 even when the outer layers are white or colored (even parti-colored) in the pulp, and not of the same consistency and color as the intervening inner layers. (*Treaty with Austria Hungary.*)		
652 Cardboard of all kinds, white or colored, covered with white or colored paper, painters' boards; lacquered, bronzed, or coated with wool nocks or the like, with impressed pattern	10 00	—
Tare.—Cases, 14; casks, 14; baskets, 13; bales, 8.		
653 Yellow straw paper	4 00	3 00
Very coarse gray blotting paper	4 00	2 00
654 Packing paper, dyed in the pulp, glazed on one side or not	4 00	3 00
655 Paper not included under other numbers, including carton paper; even ruled, made like parchment or grained	10 00	6 00
Packing paper, not included under No. 654	—	3 00
Other paper classed in this number	—	6 00
Tare.—Cases, 14; casks, 14; baskets, 13; bales, 8. Printing paper: In bales with frames (or slots) of wood at the ends and having on the sides matting, cloth, cardboard, or cardboard with linen oiled or not, hooped with iron or wire, 7; with frames at the ends and cardboard on the sides, secured with cord, 7; with slots at the ends and cardboard on the sides, secured with cords, 4. Other paper in bales: with frames or slots of wood at the ends and having on the sides cloth, packing paper, cardboard or cardboard with linen oiled or not, hooped with iron or wire, or secured with cord, 6.		
Note to Nos. 654-655.—Tissue paper weighing more than 30 grammes per square metre is treated under convention as packing paper.		
Note to Nos. 651-655.—Packing papers and cardboards are to be dutiable under Nos. 651-655, according to quality, even if directions for use, recommendations of the goods, patterns and the like are printed on them.		
656 Multi-colored paper, including paper coated with chalk, white lead, or the like, or provided with metallic impressions; varnished paper; paper covered with scales of mica or glass, pounce or wool flocks; papers provided with painted, applied, or galvanoplastic metallic surfacing; also paper with gilt or silvered edges	10 00	8 00
Tare.—Cases, 14; casks, 14, baskets, 13: bales, 8. Papers classed under this number in bales with frames or slots of wood at the ends and having on the sides cloth, packing paper, cardboard, or cardboard with cloth whether oiled or not, hooped with iron or wire or secured with cord 6.		
657 Impressions obtained by any process so far as not included in Nos. 674-677; also "picture paper," including that produced by a copying process on paper and cardboard; also paper or cardboard colored or black edged, or ornamented in any way whatever:		
Of one color	10 00	6 00
Of more than one color, also with impressions on edges in colors, gold, or other metals	10 00	6 00
Tare.—Like in No. 656.		
Note to Nos. 655-657.—Paper for making cigarettes shall pay the internal revenue tax, in addition to customs duty.		
658 Paper and cardboard, whether or not included under No. 657, if embossed; also with hand-painting, pressed natural flowers, photographs, or ornamented in any other way	20 00	—
Tare.—Like in No. 656.		
Note to Nos. 657 and 658.—"Picture paper" is meant to include all paper (cardboard) printed with pictures, or figures intended for further preparation, *e.g.*, for making up goods, for bookbinders' work, for toys, for completions or additions in handwriting, &c., or for attaching to goods or the coverings thereof.		
659 Paper or cardboard, covered wholly or in part with textiles of all kinds, or with foundation or layers of textiles of all kinds, or of wire gauze	24 00	—
Tare.—Cases, 16; casks, 16; baskets, 13; bales, 6.		
660 Wall paper and wall paper borders of all kinds	24 00	—
Neither gilt, silvered, bronzed, embossed nor velvety	—	12 00
Tare.—Cases, 25; casks, 25.		
661 Playing cards of every shape and size, in addition to the internal tax	* 60 00	—
662 Slate paper, also writing slates made thereof, not combined with other materials; pumice stone, glass, metallic sand, and emery paper, as well as other smoothing & polishing paper	1 00	—
663 Photographic paper	10 00	—
Tare.—Like in No. 656.		
664 Gelatin paper, tracing paper (paraffin paper, oil paper, wax paper, and the like); blue (analine, and ultramarine) paper, oiled indigo paper, disinfecting paper, grease paper, fly paper and moth paper, ozone paper, test and other chemical paper, paper coated or powdered with solutions of gutta-percha, gum, glue, tragacanth, or similar substance, and with the places so treated covered with resin, oil, wax or collodion	12 00	—
Tare.—Like in No. 656.		
665 Cornets, bags, pouches, sacks, and similar receptacles; also envelopes, printed or not:		
Not combined with other materials	18 00	12 00
Combined with textiles, gelatin, tin foil, metal foil, or similar materials	30 00	20 00
Tare.—Cases, 16; casks, 16; baskets, 13; bales, 6.		
Note.—Paper bags pouches, sacks, and similar receptacles are not excluded from the duty of 12 marks per 100 kilos by reason of being furnished with cramps of wire or tin foil, loops, twines, or the like, serving only to hold the parts together or to fasten the bags. (*Treaty with Austria-Hungary.*)		

* Gross weight.

	General Tariff. Marks.	Conventional Tariff. Marks.
666 Linen of paper, even if wholly or partly covered with cotton tissues, or with foundation or layers of textiles of all kinds.....	20 00	—
Tare.—Like in No. 665.		
667 Note paper, post cards, and envelopes in paper, cardboard, or wooden boxes (stationery cases), to wit:		
In boxes wholly or partly covered with, or fitted with leather or with a textile material wholly or partly of silk	35 00	—
In other boxes.....	22 00	—
In boxes of paper or cardboard	—	12 00
Of wood	—	15 00
Tare.—Like in No. 665.		
Note.—Bands of textile material of all kinds holding note paper, post cards, and envelopes, as also bands of the same description serving as unimportant fittings of the receptacles themselves, are without effect on the tariff classification. (*Treaty with Austria-Hungary.*)		
668 Account books, note books, covers, portfolios, "Attrappen" and cases:		
Covered or fitted wholly or in part with leather or textile materials of any kind, or combined with celluloid or similar moulding material	30 00	—
Other	15 00	12 00
Tare.—Like in No. 665.		
669 Albums: Covered or fitted wholly or in part with leather or textile materials of any kind, or combined with celluloid or similar moulding material.....	8 00	—
Tare.—Like in No. 665.		
Other	4 00	—
Notes to Nos. 667-669.—The articles specified in Nos. 667-669, if in combination with materials subject to higher rates of duty are to pay duty according to the latter, with the exclusion of the exceptions allowed in Nos. 668-669. But gold or silver edges, gold or silver lettering, mounts or devices for closing or locking, made of gilt or silvered base metal, or alloys thereof do not affect the tariff classification. Albums, covers, portfolios and the like, in which books, duty free paper, music scores, calendars, cards, books, containing musical compositions or pictures are laid or inserted, will pay the duty leviable on their own class.		
Articles made of paper, cardboard, "carton pierre," wood pulp, cellulose, "Vulkanfiber" and "carton pierre" pulp, so far as they are not included in the previous numbers of the tariff; also articles of hard paper (cartridge paper):		
670 Not combined with other materials or combined only with wood or iron—		
Made of paper enumerated in No. 657 or No. 658, or wholly or partly covered therewith; articles with applied, painted, or galvanoplastic metallic covering, as also finely painted articles; pressed or otherwise moulded articles of "carton pierre" pulp; also hard paper (cartridge-paper), wares, colored, lacquered, or varnished; lamp shades, lanterns, and other fine wares and articles of luxury (except flowers) ..	30 00	—
Articles coming under this paragraph, of paper or cardboard coated with Japanese lacquer (*Urushi*)	—	20 00
Flowers (blooms, petals, and buds)....	100 00	—
Other articles	15 00	—
Tare.—Like in No. 665.		
Note.—Tubes for cigarettes, and also paper cut into small sheets for cigarettes, which, from their condition, are to be classified as manufactures of paper, shall pay the internal revenue tax in addition to customs duty.		
671 Combined (or wholly or partly covered) with textiles or textile goods of all kinds, with finely moulded waxwork, with semi-precious stones, mother-of-pearl, ivory, celluloid, or similar moulding material, or with gilt or silvered base metals; embroidery on paper or cardboard	70 00	—
Tare.—Like in No. 665.		
672 Combined with materials other than those mentioned above so far as they do not become subject to higher rates of duty by reason of such combination.....	24 00	—
Tare.—Like in No. 665.		
Note to Nos. 660 *and* 672.—Stitched or bound catalogues of firms trading in Belgium, intended to offer goods, even containing samples, shall be admitted duty free under convention, provided the catalogues show, printed thereon, the name of the Belgian firm only, without indicating any other mercantile establishment or agent's name.		

	General Tariff. Marks.	Conventional Tariff. Marks.
673 Paper shavings (waste from the further manufacture of paper); written and printed paper as old paper (waste paper); paper, cardboard, and articles thereof to be merely used for reducing; used postage stamps	Free.	—
Note to Nos. 649-673.—Imitation leather of paper, and manufactures thereof, are not dutiable as leather and leather wares, but under the appropriate heading of Nos. 649-673, according to description. (*Treaty with Austria-Hungary.*)		
BOOKS, PICTURES, PAINTINGS.		
674 Books in all languages, printed or written with or without pictures of all kinds printed therein or attached or annexed thereto; manuscript; printed paper, except that mentioned in Nos. 649 to 673; music; all these bound or not; books with characters for the blind, and calendars bound or not, with the exception of block calendars, diaries, and the like.....	,,	—
Note.—Coverings and cases, in which prayer books or other devotional books are contained, are not dutiable by themselves according to Note 2 under tariff Nos 667-669, but are admitted free with the books. (*Treaty with Switzerland.*)		
675 Maps and charts of all kinds for scientific purposes on paper or other material, bound or not, or mounted on cardboard, cloth, &c., or not, with or without rollers.....	,,	—
676 Pictures on paper, produced by printing or other manifolding process bound or not, or mounted on paper, cardboard, tissues, or the like except "picture paper"	,,	—
Note.—Communion and other similar pictures of a religious nature, even if provided with space for entries in handwriting, are free under this number, and are not dutiable as "picture paper." (*Treaty with Switzerland.*)		
677 Paintings on tissues of vegetable textile materials, on wood, base metals or alloys of base metals, paper or stone; drawings, bound or not, or mounted on paper, cardboard, cloth, or the like	,,	—
Note.—The pictures enumerated in No. 677 may be imported free, even if framed; but the frames in order to escape payment of duty must be imported with the pictures, and must be, without doubt, permanently intended for the pictures imported in them and for no others. (*Treaty with Austria-Hungary.*)		
MANUFACTURES OF STONES OR OTHER MINERAL SUBSTANCES (EXCEPT EARTHENWARE) AND OF FOSSIL SUBSTANCES.		
678 Precious stones:		
Wrought (ground, &c.), not set, or merely set in wood, horn, bone, or common metals, for technical purposes (cutting and writing diamonds); also wire drawing plates combined with pierced precious stones	60 00	—
Tare.—Cases, 16; casks, 16.		
Set in any other manner; in a form intended for immediate use as ornament, or cut (gems, cameos); articles of all kinds not mentioned above, combined with precious stones, so far as such articles are not in themselves subject to higher rates of duty	600 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
679 Semi-precious stones (including vitreous lava):		
Wrought (ground, &c.), not set	60 00	—
Set, cut (gems, cameos), or otherwise made into finished articles, so far as they do not become subject to higher rates of duty by reason of their combination with other materials.....	175 00	—
Tare.—Cases, 16; casks, 16.		
680 Stones (except slate and paving stones), also lava, porous and compact, sawn on more than three sides, and in a natural state, or merely rough hewn on the unsawn sides.....	0 50	0 25
Note.—In the case of stones of this description, those sides which are cut with wire rope are to be considered as rough and not as sawn, provided that the marks of the wire rope are recognisable, or provided that the use of the same is proved by the importer. (*Treaty with Belgium.*)		
681 Paving stones	0 40	Free
682 Slabs: Sawn (cut) or split, neither smoothed, planed, polished, nor enamelled—		
Of alabaster, marble, or serpentine ..		2 50
Of granite, porphyry, syenite or similar hard stone; of lava, porous or compact; of polishable limestone	3 00	—
Of granite	—	2 50
Of other stones (except slate); of mica, cut to size, uncolored (whether in disks of the kind or not)	2 50	—
Note.—Slabs of granite, mainly more than 16 centimètres thick, split or having one or both of the principal surfaces sawn (cut), and having the		

MANUFACTURES OF STONES OR OTHER MINERAL SUBSTANCES (EXCEPT EARTHENWARE) AND OF FOSSIL SUBSTANCES—con.

	General Tariff. Marks.	Conventional Tariff. Marks.
other sides either rough or merely rough hewn, shall *conventionally* be admitted duty free. (*Treaty with Sweden.*)		
683 Smoothed, planed, polished, or enamelled—		
Of alabaster, marble, or serpentine ..	15 00	10 00
Tare.—Cases, 16; casks, 10.		
Of granite, porphyry, syenite, or similar hard stone; of polishable limestone, with the exception of lithographic stones (lithographic plates), with drawings, engravings, or writings thereon	15 00	—
Of granite, porphyry, syenite, or similar hard stones	—	10 00
Tare.—Cases, 16; casks, 10.		
Of lava, porous or compact	200 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
Of other stones (except slate)	6 00	—
Lithographic stones (lithographic plates) with drawings, engravings, or writing thereon	3 00	—
684 Blocks and slabs of slate, sawn (cut) on one or more of the narrow sides (edges), neither planed, smoothed, nor polished	3 00	2 50
Stonecutters' work, neither smoothed nor planed, combined or not with unlacquered, unpolished wood or iron:		
685 Of plain work not cut in profile ("nicht profilirt"), not finished off nor ornamented—		
Of alabaster, marble, or serpentine ..	2 50	—
Of granite, porphyry, syenite, or similar hard stone; polishable limestone; of lava, porous or compact ..	1 25	—
Of granite, curbstones, simply wrought on the two long sides and at both ends, remainder being rough or roughly wrought	—	0 25
Of granite:		
Curbstones for pavements, plainly worked on the two long sides and on both faces, otherwise rough or merely rough hewn:		
Only worked with the pick-hammer or pointed chisel (so-called rough curbstones).....	—	0 15
Otherwise plainly worked	—	0 35
Other stone cutters' wares included in this item	—	0 50
Other stonecutters' wares:		
Only worked with the pick-hammer or pointed chisel, for use as building stone (rustic work, stretchers, lining-wall stones and the like)	—	0 15
Otherwise plainly worked	—	0 60
Of porphyry, syenite, or similar hard stone; of porous or compact lava ..	—	1 00
Note.—The stonecutters' work, of polishable limestone, is to be regarded as unornamented, conventionally dutiable at the reduced rate of 1 mark per 100 kilos, even when wholly or partly charred (nigged), or worked with the facing hammer, or when having a plain charred edging. In both cases, however, the charing (nigging) may be carried out in regular lines, and must not form a pattern. (*Treaty with Belgium.*)		
Note.—The *conventional* rates for curbstones shall also be applicable to such stones of this description as are not only plainly worked on both faces and on both the long sides which remain visible after the stones are fixed in the ground, but which have also undergone a working on the third long side destined to be placed against the pavement, to the extent that, on the upper edge of this side, as the result of the rectangular working of the top of the stone by striking away the projecting parts, a more or less even stripe is produced, provided that the breadth of this stripe does not exceed 10 centimetres, or that, if the breadth be greater, it be proved that the stones are to be used as curbstones. (*Treaty with Sweden.*)		
Note.—Granite steps are dutiable under this number, even when provided with a plain unmoulded bowtel for the purpose of rendering the top surface of the step broader. (*Treaty with Austria-Hungary.*)		
Of other stones (except slate)	1 25	1 00
686 Cut in profile, wholly or partly finished off or ornamented—		
Of alabaster, marble, or serpentine	3 50	3 00
Of granite, porphyry, syenite, or similar hard stone; of polishable limestone; of lava, porous or compact.....	3 50	2 50
Of other stone (except slate)	2 50	2 00
687 Stonecutters' work, smoothed, planed, polished, or gilt, combined or not with wood or iron—		
Of alabaster, marble, or serpentine.....	15 00	10 00
Tare.—Cases, 16; casks, 10.		
Of granite, porphyry, syenite, or similar hard stone; of polishable limestone	15 00	—
Of granite, porphyry, syenite, or similar hard stone	—	10 00
Tare.—Cases, 16; casks, 10.		
Of lava, porous or compact	200 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
Of other stone (except slate)	6 00	—
688 Artificially colored or ornamented sheets of mica; slabs of slate, smoothed, planed, cut in profile, or otherwise further manufactured: slate wrought into tables; slates for writing, with or without frames, of all kinds; other wares of slate, not specially mentioned, not combined with other materials	10 00	—
Slabs of slate, smoothed, planed, cut in profile ("profilirt"), or otherwise further manufactured, polished or not.....	—	6 00
Tare.—Cases, 16; casks, 16.		
Slate pencils, painted or not, covered with paper or cased in wood	Free.	—
689 Articles wholly or partly made of lava, porous or compact, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	200 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
690 Large or small carved wares of all kinds of stone, so far as they are works of art, including stippled work ("punktirten")	Free.	—
Articles made of stone, not included under any other numbers of the tariff:		
691 Not combined with other materials or only combined with wood or iron, except articles of luxury—		
Of alabaster, marble, or serpentine ..	15 00	10 00
Tare.—Cases, 16; casks, 10.		
Of granite, porphyry, syenite, or similar hard stone: of polishable limestone..	15 00	—
Of granite, porphyry, syenite, or similar hard stone	—	10 00
Tare.—Cases, 16; casks, 10.		
Of other stone	6 00	—
692 In combination with materials other than wood or iron, so far as they do not become subject to higher rates of duty by reason of such combination; articles of luxury	24 00	—
Tare.—Cases, 16; casks, 10.		
693 Millstones, with or without iron rims or metal casing	0 25	Free.
Polishing (burnishing) stones, grindstones, and whetstones, also touchstone:		
694 Wholly or partly of emery, corundum, carborundum, flint, or quartz	24 00	—
Polishing stones and grindstones, wholly or partly of carborundum	—	12 00
Tare.—Cases, 16; casks, 16.		
695 Others, including artificial (except polishing stones prepared with stearin, tallow, &c.); also flint stones prepared for use, hewn or cut—		
Not combined with other materials ..	0 50	—
Combined with wood or iron; also emery sticks and emery wheels of wood coated with emery powder, as well as scythe sharpeners of wood coated with sand or powdered flint, glass or emery	6 00	—
Note.—Polishing stones, whetstones, &c., enumerated in No. 695, combined with materials other than wood or iron, are included under No. 692.		
696 Heat insulating material of infusorial earth ..	0 80	—
697 Articles of asphalt (mixed or not with gravel or the like), of resinous cement, or of similar moulding materials:		
Slabs, also such slabs prepared from asphalt, rope-makers' waste, untwisted ropes, and sand	Free.	—
Other articles combined or not with other materials, so far as they do not become subject to higher rates of duty by reason of such combination	3 00	—
698 Articles of cement or of stone covered with cement, whether hollow, pierced, or not:		
Of one color, neither smooth, painted, cut in profile ("profilirt"), nor ornamented	1 00	—
Of more than one color, smoothed, painted, or cut in profile ("profilirt"), with inlaid pieces of iron, or faced with glazed earthenware tiles, glass, asphalt, etc.....	2 00	—
Ornamented (architectural ornaments, figures, pedestals, etc.); articles of all kinds combined with other materials, so far as they do not become subject to higher rates of duty by reason of such combination	3 00	—
Note.—Articles made of magnesia cement ("Cajalithwaaren"), excepting crucibles, and Tripoli stone wares (articles made of gypsum mixed with carbonate of lime, carbonate of magnesia, and sand), as also articles made of mixtures of lime and sand, &c., are to pay duty as articles made of cement.		
699 Bricks made of sand and lime	0 15	—

		General Tariff. Marks.	Conventional Tariff. Marks.
	Articles made of plaster (plaster castings), or of a mixture of plaster with sulphur, or with chalk and size, or with other additions:		
700	Bricks and tiles, not colored, with or without core of other materials—		
	Not ornamented	1 00	—
	Ornamented	2 00	—
701	Other non-colored articles; also plaster moulds with core of sulphur	3 00	—
702	Colored, bronzed, lacquered, glazed (impregnated with stearin, wax, or the like [ivory paste, chrome paste, potash paste])	6 00	—
703	Articles of all kinds combined with other materials, so far as they do not become subject to higher rates of duty by reason of such combination	6 00	—
	Note to Nos. 700 to 703.—Moulded articles of sulphur (also Spence metal), infusorial earth, chalk paste, or talc will pay duty as articles made of plaster.		
704	Slag, made into building or paving bricks	Free.	—
705	Paper and cardboard made of asbestos, in sheets, rolls, or boards, with or without insertions of wire or wire gauze of base metal or alloys thereof:		
	Not shaped (not cut, or only cut rectangularly)	10 00	—
	Shaped, pierced, or not	24 00	—
	Tare.—Cases, 14; casks, 14; baskets, 9; bales, 6. Asbestos paper and cardboard in bales whose ends are furnished with wooden frames, and sides with cardboard, secured by cord, 6.		
706	Thread, cord, string, rope and twine made of asbestos, combined or not with other textile materials or with a core of base metal (except packing cord)	24 00	—
	Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6.		
707	Tissues of asbestos, combined or not with other textile materials or with warp or weft of wire made of base metal or alloys thereof	40 00	—
	Tare.—Like in No. 706.		
708	Articles not otherwise mentioned, of asbestos, asbestos paper, or asbestos tissues (*e.g.*, asbestos-caoutchouc tissues [asbestos goods coated with caoutchouc], gloves, clothes, masks, caps, hose, and shoes of these materials): all these articles combined or not with other materials so far as they do not become subject to higher rates of duty by reason of such combination	60 00	—
	Tare.—Like in No. 706.		
709	Articles wholly or partly of meerschaum or of imitations thereof:		
	Combined with natural or artificial amber; cigar and cigarette holders of meerschaum arranged for attaching mouthpieces	400 00	200 00
	Other, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	200 00	150 00
	Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
710	Jet, also cannel coal and imitations of jet:		
	Rough slabs or pieces, merely split, cut, or sawn	3 00	—
	Smooth or polished slabs or pieces	200 00	—
	Tare.—Like in No. 709.		
711	Articles wholly or partly of jet, cannel coal, or imitations of jet, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	200 00	—
	Tare.—Like in No. 709.		
712	Articles wholly or partly of amber, natural or artificial, so far as they do not become subject to higher rates of duty by reason of their combination with other materials	200 00	150 00
	Tare.—Like in No. 709.		
	General Notes to Nos. 678-712.—(1) Mosaic stones (stone cubes for tiled floors) made from slabs of stone will pay duty as the latter. (2) Slabs, stonecutters' work, and other articles of artificial marble will pay duty as the corresponding articles of natural marble.		
	EARTHENWARE.		
	Bricks for building, of brick-clay coloring in the burning, baked or not, unglazed:		
713	Hollow bricks, perforated bricks, perforated tiles ("lochplatten") and shaped bricks, rough or smooth	0 20	—
	Hollow bricks, perforated tiles and perforated bricks	—	0 15
714	Other—		
	Rough (stock bricks), also scouring bricks (polishing bricks)	0 10	0 05
	Smooth (facing bricks)	0 10	0 05
715	Bricks of brick-clay coloring in the burning, glazed	1 00	—
716	Dutch brick ("klinker") of all kinds and paving slabs more than 3 centimètres thick—*conventionally 3 cm. or more*—of clay or common stoneware, of one color, glazed or not	0 50	—
	Dutch bricks ("klinker") of all kinds of unglazed earthenware	—	0 20
	Note.—Dutch brick ("klinker") and paving slabs more than 3 centimetres thick—*conventionally 3 cm. or more*—of clay or common stoneware, are subject, if of more than one color, to duty as paving tiles of more than one color (No. 728).		
	Roofing tiles of clay, baked or not:		
717	Unglazed—		
	Roofing tiles and hollow roofing tiles	0 15	—
	Pantiles and grooved roofing tiles	0 50	—
718	Glazed of all kinds	1 00	—
719	Pipes of earthenware, glazed or not:		
	Drain pipes	Free.	—
	Other pipes, pipe form pieces	0 40	—
720	Articles of common stoneware (except those distinguished in Nos. 716 and 728):		
	Pipes, pipe form pieces sole-stones (bottom stones, for furnaces), stone coffins (caissons), gutter spouts, &c., mangers and cattle troughs	0 40	—
	Jars and other vessels for household purposes	1 00	—
	Bricks and slabs of all kinds for technical purposes	0 40	—
	Cocks for vats, &c., condensing coils, pumps, and other articles for technical purposes	1 00	—
	Note to Nos. 719, 720.—Glazed pipes and pipe form pieces for canalisation purposes, and sole stones, sinks, gutter spouts and the like, mangers and cattle troughs, of earthenware or common stoneware, shall *conventionally* be dutiable under No. 719 or 720 without regard to the melting point of the material. (*Treaty with Sweden.*)		
721	Pottery of clay coloring in the burning, formed by throwing (on the lathe) or moulding:		
	Unglazed	Free.	—
	Glazed, of one or more colors, even if sprayed with color, or painted in some similar simple manner	1 50	1 00
	Note.—Common "Znaimer" pottery, of clay either coloring or becoming whitish in the burning, glazed, of one or more than one color, even sprayed with color, or painted in a similar and simple manner, is also dutiable under No. 721 at the rate of 1 mark per 100 kilos, whether formed on the lathe by throwing or moulding. Under this class of common pottery are included not only pots, jugs, and similar utensils for domestic and industrial purposes, but also common articles of ordinary household use, neither finely made nor finely painted, such as savings boxes in the form of animals' heads and the like. (*Treaty with Austria-Hungary.*)		
722	Stoves (fireplaces, cooking stoves) and parts of stoves, glazed or not, plain or ornamented:		
	Of one color or white	2 00	—
	Of more than one color, with or without enamelled or metallic coating	3 00	—
723	Tobacco pipes, of one color or white, unglazed	3 00	—
724	Fireproof bricks of all kinds (chamotte, dinas, and other siliceous bricks, bauxite and magnesia bricks, carbonifeous bricks for fireproof stove lining, glazed or not:		
	Rectangular, weighing each less than 5 kilos net	0 35	—
	Rectangular, weighing each 5 kilos net or more; other than rectangular, without regard to weight	0 60	0 50
725	Crucibles, retorts, muffles, capsules, tubes, cylinders, slabs, blast pipes, nozzles (tuyères) and other shaped fireproof products of clay and clayey substances, other than bricks, glazed or not; also crucibles of magnesia cement or soapstone	2 00	1 50
726	Crucibles and other articles of graphite	4 00	—
727	Architectural ornaments (capitals, cornices, friezes, parts of balustrades, sculpture, and similar ornaments) of clay or clayey substances, glazed or not, even if colored or painted	1 00	—
728	Paving tiles of clay or of calcined clayey materials, including paving tiles of earthen or common stone ware, 3 centimètres or less in thickness—*conventionally less than 3 cm.*—glazed or not, plain or ornamented:		
	Of one color	2 00	—
	Of more than one color, with or without enamelled or metallic coating	4 00	—
	Smooth, unglazed paving tiles of clay or calcined clayey materials, consisting of different colored clays moulded together in such a manner as to form a pattern	—	3 00
729	Wall-facing tiles of clay, calcined clayey materials, or faïence, glazed or not:		
	Of one color	10 00	—
	Of more than one color, with or without enamelled or metallic coating	16 00	—
	Tare.—Cases: of soft wood, weighing less than 100 kilos, 14; weighing 100 kilos or more, 12; of hard wood, 22; casks, 22; baskets, 13.		

EARTHENWARE—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
Articles of faïence, fine stoneware, and fine clayey materials, not otherwise mentioned:		
730 Of one color	10 00	8 00
Tare.—Cases: taking to pieces, containing "terrines à pâté" of stoneware, 14; otherwise, 22; casks, 22; baskets, 13.		
731 Of more than one color, with or without enamelled or metallic coating—		
Ornamental vessels, figures, and other articles of luxury	25 00	16 00
Other articles	20 00	16 00
Tare.—Like in No. 730.		
Note.—Earthenware vessels, the outside of which is of a different color from the inside, and articles of earthenware showing one color other than the natural color of baked earthenware, are not to be treated as "of more than one color" on that account. (*Conventionalized by treaty with Austria-Hungary.*)		
732 Articles of earthenware of all kinds (except china and articles similar to china porcelain) in combination with other materials, so far as they do not become liable to higher duties on account of such combination	25 00	—
Note.—Jars and other vessels of common stoneware for household purposes (No. 720), and also the pottery enumerated in No. 721, are dutiable at the rates provided under those numbers without alteration, even if covered with coarse plating of osiers (peeled or not), or of bast, rushes, straw, or cane. (*Conventionalized by treaty with Austria-Hungary.*)		
Tare.—Like in No. 730.		
733 Wares of china and similar materials (soft porcelain [English or calcined porcelain], unglazed porcelain [biscuit ware, Parian, jasper] &c.):		
White	14 00	10 00
Colored, with or without enamelled or metallic coating	30 00	20 00
Combined with other material, so far as they do not become liable to higher duties on account of such combination	30 00	25 00
Tare.—Cases: containing flowers of china, combined or not with wire, 37; containing table ware of china, 43; otherwise, 22. Casks: containing flowers of china, combined or not with wire, or table ware of china, 36; otherwise, 22; baskets, 13.		
Note to No. 733.—China beads pay the same duties as glass beads. (*Conventionalized by treaty with Austria-Hungary.*)		
Note to Nos. 731 and 733.—Trade marks which do not cause any ornamentation do not render white earthenware or earthenware of one color liable to duty as "colored" or as "of more than one color." (*Conventionalized by treaty with Austria-Hungary.*)		
734 Broken pieces and fragments of earthen and china ware	Free.	—

GLASS AND GLASSWARE.

	General Tariff. Marks.	Conventional Tariff. Marks.
735 Glass in the mass (also glass paste unshaped or in rough lumps); fusible glass, enamel, and glazing in the lump, colored or not; glass powder (ground glass)	3 00	—
736 Rough rods and tubes of natural colored glass; glass tubes and rods, without distinction of color, used for the manufacture of beads and blown art wares, etc.	3 00	—
Hollow glass—		
737 Neither moulded, ground, polished, smoothed ("abgerieben"), cut, etched, or figured—		
Of natural color	3 00	—
White (or half white) transparent, with or without separate rings of massive white (or half-white glass)	[1] 8 00	—
Colored or white non-transparent, or even cased with white or colored non-transparent glass	17 00 and	[2] 10 00 [3] 15 00
Tare.—Cases, 40; casks, 40; baskets, 13.		
738 With the bottoms only moulded, or with the stoppers shaped or ornamented by grinding, moulding, etc.—		
Colored or white non-transparent, or even cased with white or colored non-transparent glass	24 00	15 00
Other	20 00	12 00
Tare.—Like in No. 737.		
739 Moulded, ground, polished, smoothed ("abgerieben"), cut, engraved, or figured in any other way—		
Colored or white non-transparent, or even cased with colored or white nontransparent glass	30 00	15 00
Other	24 00	12 00
Tare.—Cases: inkstands of white transparent glass, ground, 20; otherwise, 40; casks, 40; baskets, 13.		

[1] Gross weight.
[2] For milk, alabaster, and bone glass, white and non-transparent.
[3] For Other.

	General Tariff. Marks.	Conventional Tariff. Marks.
740 Painted, gilt, or silvered, also figured by colors being applied or burnt in	36 00	—
So-called "Silberglas" (ordinary, white, transparent, uncut, and hollow glass, to which an even and glittering appearance of a color like silver has been imparted by means of washing the whole of the interior with amalgam, but which has not undergone any further process of working on the outside) used as ornamental balls for garden posts, chandeliers, and the like	—	15 00
Other hollow glass classed in this number	—	20 00
Tare.—Cases, 40; casks, 14; baskets, 13.		
Note to Nos. 737 to 740.—A common covering of plaited ozier (peeled or not), bast, rush straw, or cane, or the affixing of metal foil, labels, etc., does not affect the tariff classification of the goods; further, hollow glass with ground bottoms or rims—*conventionally with ground stoppers*—with smooth stoppers or moulded screw stoppers, with writing or trade-marks blown in or etched, or with etched measuring marks, will not be classified as ground, moulded, smoothed, etched, or figured wares.		
Plate and sheet glass not otherwise mentioned:		
Neither ground, polished, cut, figured, ribbed, scolloped, curved, frosted, etched, ornamented with glass applications (cut in facets) nor foliated—		
741 Neither colored nor opaque—		
Plate glass, cast and blown; so-called crude glass (rough cast plates) more than 5 millimètres, thick ribbed or not	4 00	3 00
Additional tare.—When the goods enter unpacked, or when imported packed otherwise than in cases or crates furnished with the necessary straw or other soft packing material for protecting the glass from breakage, even for a fairly long journey and by the usual mode of transport, 67.		
Sheet glass including "crude" glass (ribbed or not) 5 millimètres or less in thickness, if the length and breadth together amount to—		
120 centimètres or less	[1] 8 00	[1] 6 00
More than 120 and up to 200 centimètres	[1] 10 00	[1] 8 00
More than 200 centimètres	[1] 12 00	[1] 10 00
742 Colored or opaque	[1] 20 00	—
Bull's-eye glass	[1] 20 00	[1] 12 00
Tare.—Like in No. 741.		
743 Ground, polished, cut, figured, ribbed, with the exception of ribbed crude glass, scolloped curved (including curved "crude" glass), frosted, etched, or ornamented with glass applications, but not bevelled (not cut in facets) nor foliated	[1] 24 00	—
Tare.—Like in No. 741.		
744 Cut in facets (bevelled), but not foliated; cathedral glass, and antique glass (white or not)	[1] 24 00	—
Tare.—Like in No. 741.		
745 Foliated—		
Not cut in facets (not bevelled)	[1] 24 00	—
Cut in facets (bevelled)	[1] 24 00	—
Tare.—Like in No. 741.		
746 Painted, gilt, or silvered, figured or not by means of colors applied or burnt in	[1] 30 00	—
Tare.—Like in No. 741.		
747 Sheet glass of all kinds, less than 0·5 millimètre thick	[1] 100 00	—
Tare.—Like in No. 741.		
748 Opal glass	[1] 40 00	[1] 24 00
Tare.—Like in No. 741.		
749 Dry plates for photographic purposes, covered on one side with a sensitive substance, with or without negative pictures thereon	[1] 24 00	—
750 Wired glass:		
Rough, not colored, with level surface, ribbed or not	[1] 7 00	—
Ground, polished, colored, figured, curved	[1] 24 00	—
Tare (for paragraph 2).—Like in No. 741.		
751 Skylight tiles of crude glass, sheet glass, or wired glass	[1] 15 00	—
752 Rough optical glass (even if ground here and there for testing the clearness)	3 00	—
Note.—Under this number is included also rough optical glass in sheets, measuring not more than 40 centimètres in length and in breadth together, and also rough pressed optical glass ("vorgepresstes optisches Glas") (*Treaty with Austria-Hungary.*)		
753 Crude glass in balls or segments, for the manufacture of watch and clock or spectacle glasses, whether cut or colored or not	8 00	—
Tare.—Cases, 17; casks, 17.		
754 Watch glasses, including those of colored glass:		
Neither ground nor moulded	[1] 10 00	—
Ground or moulded, also with the edges only ground	60 00	—
Tare.—Cases, 40; casks, 40; baskets, 13.		

[1] Gross weight.

	General Tariff. Marks.	Conventional Tariff. Marks.
755 Spectacle glasses and other eyeglasses, and glasses for stereoscopes, colored or not, but not ground nor mounted	15 00	—
Tare.—Cases, 17; casks, 17.		
756 Spectacle glasses, ground and other ground eyeglasses (whether prepared or not for immediate use); burning glasses; magnifying glasses; glasses for stereoscopes, ground; optical glass, ground; all these colored or not, but not mounted	60 00	—
Burning and magnifying glasses	—	15 00
Other glasses coming under this number	—	30 00
Tare.—Cases, 17; casks, 17.		
757 Spectacles (including spectacles with rock-crystal glasses, eye-preserving spectacles, combined with glass or mica) and other mounted eyeglasses; mounted burning glasses; telescopes of all kinds; spy-glasses, field-glasses, &c.; mounted magnifying glasses; opera glasses; photographic apparatus; stereoscopes; other optical glass, polished and set; all these so far as they do not, by reason of combination with other materials, become liable to higher rates of duty	120 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
Microscopes	Free.	—
758 Glass pendants for chandeliers; glass buttons; all these colored or not, with shanks	18 00	12 00
Tare.—Cases: glass pendants for chandeliers, 17; glass buttons, 22; casks, 22; baskets, 13.		
Note.—Painted, gilt, or silvered glass buttons pay duty under No. 763. (*Treaty with Austria-Hungary and U.S.A.*)		
759 Small glass plates; glass beads, bugles, enamel and scales (even if strung on thread for purposes of packing and transmission); glass drops (Dutch tears); small glass balls (glass globes, massive tears):		
White or colored	4 00	2 00
Painted, gilt, or silvered	30 00	15 00
Tare.—Cases: Glass beads and glass enamel, 11; otherwise, 40; casks, 40; baskets, 13.		
760 Imitation gems of glass, containing lead or not; glass stones and glass corals, not mounted, even if strung on thread for purposes of packing and transmission:		
Rough	30 00	[1] 20 00 and [2] 15 00
Worked (ground, etc.)	60 00	25 00
Tare.—Cases: imitation gems of glass, rough, not mounted, 12; other, 40; casks, 40; baskets, 13.		
761 Glass beads, imitation gems of glass, glass stones, glass corals, and the like, sewn or strung on thread, cord, or wire, ready for use as ornaments; also trimmings of glass beads, etc., prepared in a similar manner	60 00	—
Tare.—Cases, 16; casks, 16.		
762 Articles made of imitation gems of glass, of glass stones or glass corals, not previously mentioned, combined or not with other materials, so far as they do not become subject to higher rates of duty as a result of such combination	60 00	—
Tare.—Cases, 16; casks, 16.		
763 Glass not otherwise mentioned, moulded, stamped, ground, polished, smoothed, cut, etched, figured, or not; glass thread and spun glass:		
Not colored or opaque	18 00	12.00
Tare.—Cases: Glass shaped by pressing or stamping, 19; polished, 15; cut, 13; drawn bars of glass, not colored or opaque, 23; otherwise, 40; casks: cut glass, 13; otherwise, 40; baskets, 13.		
Colored or opaque	24 00	15 00
Painted, gilt, or silvered, figured or not by the application or burning in of colors	30 00	20 00
Tare.—Cases: Stones for mosaics, of colored glass, 17; other colored glass: shaped by pressing or stamping, 20; polished, 17; drawn bars of glass, colored or opaque, 23: otherwise, 40; casks: stones for mosaics, of colored glass, 8; otherwise, 40; baskets, 13.		
764 Paintings on glass, glass mosaics, photographic pictures of all kinds on glass, or burnt in or etched on glass; artificial eyes	42 00	—
Except glass mosaics	—	20 00
Glass mosaics	—	25 00
Tare.—Cases, 40; casks, 40; baskets, 13.		
765 Teeth of enamel or of moulded material not otherwise mentioned:		
Combined with small pins or tubes of platinum	400 00	—
Other: also sets of such teeth, as far as they are not subject to higher rates of duty as a result of combination with other materials	150 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		

[1] For imitation gems and glass stones.
[2] For glass corals.

	General Tariff. Marks.	Conventional Tariff. Marks.
766 Glass, entirely or for the most part covered with textile material or thread, or with felt of any kind, so far as not subject to higher rate of duty as a result of combination with other materials	60 00	—
Tare.—Cases: Inkstands, 18; otherwise, 20; casks, 20; baskets, 13; bales, 9.		
767 Articles of glass and enamel combined with other materials, so far as they are not specially mentioned in any other numbers of the tariff or are not subject to higher rates of duty as a result of combination with other materials:		
Painted, gilt, silvered, or figured by the application or burning in of colors; also opal glass, paintings on glass, glass mosaics, art glass work, photographic pictures of all kinds on glass, or burnt in or etched on glass	48 00	—
Painted, gilt, silvered, or figured by the application or burning-in of colors	—	24 00
Opal glass, paintings on glass, glass mosaics, art glass work, photographic pictures of all kinds on glass, or burnt in or etched on glass	—	30 00
Other	36 00	24 00
Tare.—Like in No. 766.		
Note.—Glass pendants for chandeliers and other parts of chandeliers of glass, having merely the necessary connecting parts of metal, ink-pots, and similar vessels of glass, with frame-like metallic fastenings for the lid—all these, if of common metals or alloys thereof, neither silvered nor gilt, nor combined with other materials, are dutiable, without regard to their metallic parts, according to their description, and not under No. 767. Glass arms for chandeliers, with gas pipes running through the centre, which are silvered in order to hide the color of the metal or as a protection against oxidation, are not for that reason excluded from the classification of this number. (*Treaty with Austria-Hungary.*)		
768 Glass waste and waste from the manufacture of glass, *e.g.* cullet, broken glass, glassgall &c., broken pieces of glass or of glass wares	Free.	—
PRECIOUS METALS AND MANUFACTURES THEREOF.		
A.—GOLD.		
769 Gold, fine, crude or cast, hammered or rolled, in bars, sheet, or wire; alloyed gold, crude or cast; gold coins	Free.	—
770 Alloyed gold, hammered or rolled, whether in the form of sheet or wire, or not	250 00	75 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
771 Articles wholly or partly of gold, not otherwise mentioned, so far as they do not become subject to higher rates of duty by reason of their combination with other materials:		
Not polished	300 00	—
Polished: gold leaf (fine gold for gilding)	600 00	—
Tare.—Cases, 20; casks, 20; baskets, 20; bales, 9.		
Note to Section A.—Platinum and the so-called platinum metals (iridium, osmium, palladium, rhodium, and ruthenium), as also articles wholly or partly manufactured thereof, are to be treated according to the provisions of Nos. 769-771, so far as they are not otherwise specially mentioned.		
B.—SILVER.		
772 Silver, fine, crude or cast, hammered or rolled, in bars or sheets; alloyed silver, raw or cast; silver coins	Free.	—
773 Alloyed silver, hammered or rolled, in the form of sheets or not; alloyed or unalloyed, silver gilt or plated with gold by some mechanical process	100 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
774 Wire, alloyed or not:		
Round	100 00	—
Flattened or shaped ("façonnirt")	200 00	—
Gilt, or plated with gold by some mechanical process	250 00	—
Tare.—Like in No. 773.		
775 Spun silver (including spun silver of wire, gilt or plated with gold by some mechanical process), and plated manufactures thereof (trimmings, ribbons, threads and laces); tissues and button makers' wares (including those with enclosure or foundation of wood, bone, horn or leather) of spun silver without admixture of other spun materials; all these if the core is formed:		
1. Entirely or partly of silk, artificial silk, or floss silk	800 00	—
Tare.—Like in No. 773.		
2. Of other textile materials	250 00	—
Tare.—Cases, 18; casks, 18; baskets, 13; bales, 6.		

SILVER—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
776 Goods entirely or partly of silver, not elsewhere specified, whether or not gilt or plated with gold by some mechanical process, provided that they are not subject to higher rates of duty through combination with other materials; silver foil (silver leaf)	600 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		

BASE METALS, AND MANUFACTURES THEREOF.

A.—IRON AND IRON ALLOYS.

	General Tariff. Marks.	Conventional Tariff. Marks.
777 Pig-iron and non-malleable-iron alloys.....	1 00	—
Note.—Ferro-silicion (iron containing silicion) of a tenor in silicion of 25% or more is conventionally admitted duty free under No. 317.		
Iron tubes, including tube-form pieces (Röhrenformstücke") of non-malleable cast-iron:		
778 More than 7 millimètres in thickness—		
Rough.....	3 00	2 50
Worked	4 50	—
Note.—Iron tubes and tube-form pieces ("Röhrenformstücke") of non-malleable cast-iron are considered as "rough" even when coated or covered with tar, or when occasional parts thereof are filed. (*Treaty with Belgium.*)		
779 7 millimètres or less in thickness—		
Rough	4 00	—
Worked	6 00	—
780 Rollers of non-malleable cast-iron:		
Rough.....	3 50	—
Worked	10 00	—
Tare.—Cases, 10; casks, 10; baskets, 6.		
781 Art castings and other fine castings, not malleable	24 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
Non-malleable cast-iron, not otherwise mentioned:		
782 Rough, weighing per piece, net weight—		
More than 100 kilos.....	2 50	—
More than 40 kilos. and up to 100 kilos..	3 50	3 00
40 kilos. or less	5 00	3 50
783 Worked, weighing per piece, net weight—		
More than 100 kilos.....	4 00	—
More than 40 kilos. and up to 100 kilos..	6 00	—
40 kilos. or less.....	9 00	—
Tare.—Cases, 10; casks, 10; baskets, 6.		
Note.—Cocks, valves, standpipes, and other similar accessories for water conduits, having their essential parts of cast-iron, are dutiable under this number. (*Treaty with Switzerland.*)		
784 Rough blooms, puddled bars, ingots, mill bars, billets, crucible steel in ingots.....	1 50	—
Notes.—1. Blooms and puddled bars not over 12 centimètres long, for re-melting, shall *conventionally* be dutiable at the rate of 1 mark per 100 kilos.		
2. Bars otherwise answering to the description of billets, which have been straightened during the rolling process or which, coming bent from the rollers, are immediately straightened as far as practicable by means of blows with a wooden mallet, shall *conventionally* also be dutiable under this number.		
Bars of round section of a thickness of at least 60 millimètres imported for the manufacture of tubes, shall be classed as billets, under supervision of the purpose to which such bars are applied.		
9. Corroding, filing, chiselling and cutting (*fräsen*), carried out as tests for freedom from flaws, shall be left out of account in classifying the articles coming under tariff No. 784. (*Treaty with Sweden.*)		
785 Malleable iron in bars, (rolled, forged, or drawn): also shaped ("façonnirt"), and hoop iron:		
Not more than 12 centimètres long, for re-casting.....	1 00	—
With patterns or ornaments impressed in the rolling	5 00	—
Other	2 50	—
Note.—Under No. 785 shall *conventionally* be dutiable also bar iron and hoop iron in measured lengths (*in abgepassten Längen.*) (*Treaty with Sweden.*)		
Sheets and plates:		
786 Rough, scaled, straightened, dressed, or varnished—		
More than 1 millimètre in thickness....	3 00	—
1 millimètre or less.....	4 50	—
Note.—Dressed sheets, to which a smooth, shining, and more or less glittering surface has been imparted by means of rolling, but which have not undergone any further process of working up, are dutiable under this number. (*Treaty with Austria-Hungary.*)		
787 Ground, polished, lacquered, browned, or artificially oxidized, covered or not with a shiny coating of oxide—		
More than 1 millimètre in thickness	5 00	—
1 millimètre or less	5 50	—
788 Tinned (tin plate) or otherwise coated with other common metals or alloys of common metals—		
More than 1 millimètre in thickness....	5 00	—
1 millimètre or less.....	5 50	—
Note to Nos. 786-788.—In the case of sheet iron less than 5 millimètres in thickness and cut otherwise than rectangularly, the duty will be increased by 25 per cent.		
789 Sheet iron, corrugated, grooved, or with embossed surface ("Warzenblech"):		
Rough	5 00	—
Worked	8 00	—
Tare.—Cases, 10; casks, 10; baskets, 6.		
790 Sheet iron, except that specified in No. 789, pressed, studded, flanged, welded, rounded, drilled, or cored:		
More than 1 millimètre in thickness.....	5 50	—
1 millimètre or less	7 00	—
Tare.—Like in No. 789.		
Wire, rolled or drawn, including shaped ("façonnirt") wire:		
791 Rough, or worked, but not polished, lacquered, or coated with other common metals or alloys thereof, having a diameter of—		
1.5 millimètres or more	2 50	—
0.5 millimètre and less than 1.5 millimètres	3 00	—
Less than 0.5 millimètre	4 50	—
Less than 0.5 up to 0.22 millimètre ..	—	3 75
Note.—Under this number is included wire thinly coated with copper, by means of the application, during the process of drawing, of a solution of copper salts. (*Treaty with Austria-Hungary.*)		
792 Polished, lacquered, or coated with other common metals or alloys thereof having a diameter of—		
1.5 millimètres or more	3 00	—
0.5 millimètre and less than 1.5 millimètres	4 00	—
Less than 0.5 millimètre	5 50	—
Tinned, having a diameter of—		
Less than 0.5 millimètre and up to 0.22 millimètre	—	4 75
Note to Nos. 791, 792.—Under Nos. 791, 792 shall *conventionally* be dutiable also wire in measured lengths (*in abgepassten Längen.*) (*Treaty with Sweden.*)		
793 Spiral pipes, rolled or drawn; also tube-form pieces ("Röhrenformstücke"):		
Rough	8 00	—
Worked	15 00	—
Tare.—Cases, 10; casks, 10; baskets, 6.		
Tubes other than those enumerated in No. 793, rolled or drawn:		
794 Rough—		
2 millimètres or more in thickness.....	6 00	5 00
Less than 2 millimètres in thickness....	10 00	—
Tare.—Like in No. 793.		
Note.—Rough pipes are not to be considered as "worked" if merely fitted with loose or even fixed flanges. (*Treaty with Austria-Hungary.*)		
795 Worked—		
2 millimètres or more in thickness.....	12 00	—
Less than 2 millimètres in thickness....	20 00	—
Tare.—Like in No. 793.		
796 Rails for railways, cogged or not, flat rails, switch rails, frogs of malleable iron, all these also drilled or riveted in the lower flange or not; railway sleepers, fish plates and bedplates	2 50	—
797 Axles and parts of railway wheels (including hubs, tyres, frames and rims), railway wheels and sets of wheels	3 00	2 50
Malleable cast-iron, forgings, and other wares of malleable iron, not elsewhere mentioned:		
798 Rough, weighing per piece, net weight—		
More than 25 kilos.....	4 50	—
More than 150 kilos.....	—	3 50
More than 100 and up to 150 kilos.....	—	3 75
More than 3 kilos. and up to 25 kilos ..	6 00	—
3 kilos. or less	8 00	6 00
Tare.—Cases, 10; casks, 10; baskets, 6.		
799 Worked, weighing per piece, net weight—		
More than 25 kilos.....	7 00	—
More than 150 kilos.....	—	5 50
More than 100 and up to 150 kilos.....	—	6 00
More than 3 kilos. and up to 25 kilos....	10 00	—
3 kilos. or less	13 00	—
"Rackeln" (color scrapers for cylinder printing machines) of malleable iron..	—	10 00
Tare.—Cases, 10; casks, 10; baskets, 6.		
Notes to Nos. 798, 799.—(1) Cylindrical shaped malleable iron in bars (particularly so-called silver steel) which as a result of cold rolling or cold drawing, grinding, polishing or the like, has obtained a sleek, shining or bright surface, and which solely on that account is duti-		

	General Tariff. Marks.	Conventional Tariff. Marks.
able "as iron wares," shall without regard to the weight per piece, *conventionally* be dutiable at the rate of 5 marks per 100 kilos., even if it be cut into measured lengths of at least 1 metre.		
(2) Hoop iron which, as a result of cold rolling, cold drawing, grinding, polishing or the like, has obtained a sleek, shining or bright surface, and which solely on that account is dutiable as "iron wares," whether or not hardened or pickled (*gebeizt*), shall without regard to the weight per piece, *conventionally* be dutiable at the rate of 3 50 marks per 100 kilos. (*Treaty with Sweden*).		
800 Construction pieces of malleable iron, whether painted or not	6 00	4 50
Steam boilers and drums of malleable iron, together with collected parts of the same, and boiler fittings:		
801 With more than 10 similar tubes of an internal diameter amounting to 300 millimètres or less; and boilers of all kinds of non-malleable cast iron weighing per piece, net weight—		
5,000 kilos. or under	8 00	—
More than 5,000 kilos	6 00	—
Tare.—Cases, 10; casks, 10; baskets, 6		
802 Other	5 00	—
Note to Nos. 801, 802.—Steam boilers of malleable iron, together with collected parts of the same, and boiler fittings for ships	—	Free.
803 Cask buoys for anchors; reservoirs for gas, water, and other purposes; recipients, and other apparatus for factories, as well as breweries and distilleries, riveted, pressed, or welded, including the fittings and collected parts of such recipients and apparatus	6 00	—
Tube joints, cocks, valves, slide valves, and similar fittings of malleable iron for steam boilers and drums, reservoirs and similar apparatus, and for conduits:		
804 Not in combination with other common metals or alloys thereof, weighing per piece, net weight—		
10 kilos. or over	7 00	—
Less than 10 kilos.	9 00	—
Tare.—Cases, 10; casks, 10; baskets, 6.		
805 In combination with other common metals or alloys thereof, weighing per piece, net weight—		
10 kilos. or over	9 00	—
Less than 10 kilos.	12 00	—
Tare.—Like in No. 804.		
806 Vices of all kinds, anvils, beak-irons, anchors, and crowbars; hammers, weighing more than 10 kilos. per piece, net weight	5 00	—
Except vices weighing 10 kilos. or less per piece, net weight	—	3 00
807 Blocks and rollers for pulleys; windlasses and other portable lifting tackle	7 00	—
Windlasses and other portable lifting tackle	—	3 00
Tare.—Like in No. 804.		
Note.—Detachable chains and cables for such lifting tackle are dutiable separately. (*Conventionalized by treaty with Belgium.*)		
808 Spades, shovels, hoes, kitchen pans, &c. coal scoops, ladles for use in foundries, fire irons, ploughshares, and mould boards for ploughs	4 50	—
809 Forks, large, for hay, manure, turnip, coke, road metal, and similar purposes	7 50	—
Tare.—Like in No. 804.		
810 Scythes and sickles; forged chaff-cutters	12 00	—
Scythes and sickles	—	10 00
Tare.—Like in No. 804.		
Note.—Scythes and sickles wholly or partly varnished, lacquered, bronzed, polished, or showing the annealing color, with stencilled letters, ornamented by grinding, or with lines or patterns of hammered dots, are dutiable under this number. (*Treaty with Austria-Hungary.*)		
811 Hand saws and saw blades:		
Blades for circular, band and fret saws	20 00	—
Other saw blades and hand saws	15 00	—
Tare.—Like in No. 804.		
812 Files and rasps:		
Not more than 16 centimètres long	40 00	[1] 28 00
More than 16 centimètres, but not more than 35 centimètres long	25 00	[1] 20 00
More than 35 centimètres long	10 00	—
Tare.—Cases, 10. Casks: Hand files, 4; otherwise, 10. Baskets, 6.		
813 Drills not otherwise mentioned, tongs or pincers; cutters for vines and roses; hedge shears; pruning shears; sheet-metal shears; sheep shears; chisels; planes; tube cutters; ratchet drills; packing fillers; machine knives; taps; cutting compasses	20 00	—
Drills not otherwise mentioned, taps	—	15 00
Machine knives	—	18 00
Tare.—Cases, 10. Casks: Plane irons, hewing and other chisels, other like instruments, 4; otherwise, 10: Baskets, 6		
814 Broaches, gimlets, cutting files, measuring tools (rules, angles, compasses [except cutting compasses], gauging rods &c)	40 00	—
Broaches, gimlets, cutting files	—	28 00
Tare.—Cases, 10; casks, 10; baskets, 6.		
815 Hammers weighing net 10 kilos or less each, axes, choppers, pickaxes, ("Hacken"), drawing knives, mincing knives, meat choppers, coarse kitchen and garden knives, hand files and hand screws, adjustable wrenches, vice pins, tightening tools (spanners &c.), braces, and all other tools not specially mentioned	15 00	—
Tare.—Cases: Nickelled adjustable wrenches, 8; otherwise, 10. Casks: Planes of all kinds, 4; otherwise, 10. Baskets, 6.		
816 Appliances, not separately distinguished, for agricultural, household, or industrial purposes, *e.g.*, ploughs, weighing machines, not separately distinguished, flat-irons, traps for animals, belt couplings and tighteners, cultivators, extirpators, potato forks, harrows, hand rakes, hay rakes:		
Weighing, net, 3 kilos. or over ..... each	8 00	—
Weighing, net, less than 3 kilos. ..... each	12 00	—
Horse rakes, weighing net, 3 kilos. or more .. each	—	6 00
Tare.—Like in No. 814.		
817 Card clothing	40 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
818 Spindles of all kinds	10 00	—
Tare.—Like in No. 814.		
819 Shafts, healds, mails ("Weberlitzenringe"), reeds and reed teeth, shuttles, spools of all kinds, and similar fittings for weaving and spinning machinery	15 00	12 00
Tare.—Like in No. 814.		
Note.—The above-mentioned articles are dutiable at the rate of 12 marks per 100 kilos. even if nickelled. (*Treaty with Switzerland.*)		
820 Bolts for fish plates and screws for sleepers, gauge bars, fastening plates ("Klemplatten"), cramp hooks, insulator supports, screws and rivets with shanks of more than 13 millimètres thick, nuts and washers for screws, horse-shoes and calkins (threaded or not):		
Rough	5 00	—
Bolts for fish plates and screws for sleepers, gauge bars, fastening plates ("Klemplatten"), cramp hooks, insular supports	—	3 00
Articles mentioned above, worked	12 00	—
Tare.—Cases: Screws, cramp hooks, 8; otherwise, 10. Casks: Screws, cramp hooks, 8; otherwise, 10. Baskets, 6.		
821 Iron fittings for railway carriages, buffers, points and signals	10 00	—
Iron fittings for railway carriages, switches and signals, rough	—	6 00
Buffers, railway, rough	—	3 00
Tare.—Like in No. 814.		
Axles (except railway axles) and parts thereof:		
822 Patent and semi-patent axles	24 00	—
Tare.—Like in No. 814.		
823 Other—		
Rough	6 00	—
Worked	12 00	—
Tare.—Like in No. 814.		
824 Carriage springs, including railway carriage springs:		
Rough or only polished at the edges: buffer springs	4 00	3 00
Entirely polished, or worked in any other way	15 00	—
Tare.—Like in No. 814.		
825 Wire rope, barbed wire, plaited wire, and wire gauze, wire brushes, wire baskets, boot irons ("Stiefeleisen"); screws and rivets with shanks of not more than 13 millimètres in diameter: hooks not otherwise mentioned; handles for boxes and coffins, spikes, staples, buckles (except ornamental buckles); rosette nails ("Rosettenstifte"); wire springs; hooks and eyes; nails not otherwise mentioned, with or without heads of other common metals or alloys of such metals	8 00	—
Horseshoe nails, coarse unshapen nails of at least 7 centimetres in length, forged or stamped, having 4 sides and irregularly cut point	—	6 00
Tare.—Cases: Wood screws, nails (including tacks), 8; otherwise, 10. Casks: Wood screws, nails (including tacks), 8; otherwise, 10. Baskets, 6.		
Note.—Flat pegs ("Huthaken") of iron wire, when combined, in an insignificant degree, with other common metals, with alloys of such metals, or with [illegible], are dutiable under this number. (*Treaty with Austria-Hungary.*)		

[1] For files.

IRON AND IRON ALLOYS—continued.

	General Tariff. Marks.	Conventional Tariff. Marks
826 Wire tacks; hooks ("Klammern") and clasp hooks ("Schlaufen"), of wire	8 00	—
Tare.—Cases: Wire tacks, 8; otherwise, 10. Casks: Wire tacks, 8; otherwise, 10. Baskets, 6.		
827 Cut nails (tacks, "semences" and book-stitching points):		
Of a length of 20 millimètres or more	12 00	—
Of a length less than 20 millimètres	20 00	—
Tare.—Cases, 8; casks, 8; baskets, 6.		
828 Stove pipes and rings, boxes, drums, chests, baths, curry combs, house and kitchen utensils, revolving shutters and blinds, travelling bag and portmanteau frames, bells and alarms, all these of sheet iron; also parts of such articles:		
Rough	6 00	—
Worked	10 00	—
House and kitchen utensils of sheet iron, enamelled; also parts of the same	—	7 50
Tare.—Cases, 10; casks, 10; baskets, 6.		
829 Chains (except bicycle chains) and parts thereof:		
Rough—For towing	3 00	1 50
Other	6 00	5 00
Worked	15 00	—
Tare.—Cases, 10. Casks: Smoothed chains, 5; otherwise, 10. Baskets, 6.		
830 Snaffles, curbs, stirrups, spurs &c. and other riding and driving gear:		
Rough	10 00	—
Worked	15 00	—
Tare.—Like in No. 828.		
831 Skates and roller skates	15 00	—
Tare.—Like in No. 828.		
832 Building and furniture fittings, hinges, rollers for sliding doors, door springs, door handles, door butts, door chains, door knobs, door bolts, ventilators, sideboard handles, forked wheels ("gabelrollen, vogelrollen"), corners for boxes and chests, castors for furniture and chairs, handles and knobs for drawers, entirely of wrought iron:		
Rough	6 00	—
Worked	12 00	—
Tare.—Cases, 10. Casks: Castors for furniture, 4; otherwise, 10. Baskets, 6.		
833 Locks and keys: Not combined with other common metals or alloys thereof	15 00	—
With lock-bolt sockets, keyhole guards and covers and the like, of other common metals or alloys thereof	20 00	—
Tare.—Cases, 10. Casks: Keys, 4; locks, 10. Baskets, 6.		
834 Safes and cash boxes	20 00	—
Tare.—Cases, 10; casks, 10. Baskets, 6.		
835 Furniture (not upholstered), gymnastic appliances ("Turngeräte"), even if made of non-malleable cast iron	15 00	—
Tare.—Like in No. 834.		
836 Fine cutlery (fine knives, fine scissors, side arms &c.), beads and ornamental buckles (so far as they do not come under No. 887), thimbles, corkscrews, nutcrackers, steel balls, buttons (of sheet iron or not), grips and similar appliances for stockings and sock suspenders, braces or the like, of iron, and parts of the same and similar fine wares of iron not elsewhere enumerated:		
Rough	15 00	—
Worked	24 00	—
Tare.—Like in No. 834.		
837 Wrought art wares	24 00	—
Tare.—Cases, 13; casks, 13. Baskets, 6.		
838 Umbrella and parasol frames, and parts thereof	24 00	—
Tare.—Cases, 10; casks, 10. Baskets, 6.		
839 Springs not specially mentioned	20 00	—
Corset springs and fastenings, consisting of two corset steels (each 32 cm. long) of zincked steel, one of which is furnished with six button-like projections of nickelled brass, the other having six eyes (Osen) of nickelled brass rivetted thereon, with a surtax of 50%	20 00	—
Note.—The surtax of 50% is levied on account of the nickelling.		
Springs not specially mentioned, except fine (for wigs, gloves, hats and the like):		
Rough	—	6 00
Merely smoothed	—	10 00
Tare.—Like in No. 838.		
840 Pens (completely finished or not), with or without gilt tips	90 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
841 Needles and pins:		
Sewing needles	100 00	—
Needles for sewing, knitting and embroidering machines and stocking frames	500 00	—
Pins, other needles, and fish-hooks	50 00	—
Tare.—Like in No. 840.		
842 Iron sand and steel shavings	1 00	—
843 Iron waste:		
Scrap iron, old iron, iron borings, turnings, and shavings, iron filings, bar-iron ends, sheet-iron corners and other iron waste fit only for smelting or fusing	1 00	—
Hammer slag and rolling-mill waste, grindings, waste from tin plate not more than 5 millimètres thick	Free.	—

Notes to Section A.—(1) The term "iron" includes "steel" for purposes of the customs tariff.

(2) Flat wrought iron more than 25 centimètres wide, for rolling mills, will pay duty as sheet iron.

(3) Iron products will be considered as "worked," as distinguished from "rough," if they have undergone surface operations, or alteration of form to fit them for some special purpose, to improve their appearance, or to protect them against rust.

To the "worked" class belong especially all wares filed, bored, turned, planed, ground or polished, heated, tempered, or annealed after manufacture, colored gray, brown, or otherwise by heating with a covering of oil, polished in the rolling barrel or the scouring tub: also all wares painted, varnished, lacquered, enamelled, oxidized, coated with other common metals or alloys thereof (except those specified in Note 4), and all wares riveted, screwed, or otherwise connected together. "Worked" wares also include those from which the traces of casting, forging, or rolling have been partly or wholly removed. Moreover, it makes no difference whether the roughness is removed immediately on manufacture, or by a special process, or whether any alteration of the form of the article is entailed thereby.

Wares which have received a finished appearance immediately on manufacture are to be considered as "worked."

On the other hand, the cutting of screw threads on the end of tubes, on screws, and on nuts, preliminary preparation for testing for flaws, the removal of seams &c. the smoothing of broken surfaces, making of rivet holes, and the boring of holes with or without a worm (so long as there are not special provisions for perforated and drilled articles), the furbishing of certain parts, or a rough coating of oil paint or tar, or of graphite priming, and, *conventionally*, the removal of scale by pickling in acid, and in the case of tubes, the enlarging or reducing of the ends, are not to be considered as "working."

(4) Iron in bars, wire, sheets and tubes, and other iron wares, which have been mechanically coated with copper, copper alloys, nickel, or aluminium, or which have been chemically nickelled, are subject to a surtax of 50 per cent. in so far as the general tariff contains no special rules regarding them. If special rates of duty apply to the above-named articles in a polished or generally "worked" condition, duties will be collected according to these special rates.

(5) The combination of iron wares with other materials only affects their classification for duty (so far as not specially provided for in Section A), if it is provided in other tariff headings that wares, even if only partly consisting of some other material, yet have to pay duty as goods entirely manufactured of such material.

(6) Statues (including busts, reliefs, and figures of animals), if at least life size, will be admitted free of duty, so far as they are works of art. (*Final protocol to the treaty with Italy.*)

B.—ALUMINIUM AND ALLOYS THEREOF.

	General Tariff. Marks.	Conventional Tariff. Marks.
844 Aluminium, crude (in blocks, bars, ingots &c.); also cast in slabs	Free.	—
845 Aluminium, hammered or rolled, in bars, plates, sheets or the like; also shaped castings in an unworked condition	12 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
Wire:		
846 Round—		
Of a diameter of more than 0.5 millimètre	12 00	—
Of a diameter of 0.5 millimètre or less	50 00	—
Tare.—Like in No. 845.		
847 Flat or shaped ("façonnirt"), without regard to the diameter	50 00	—
Tare.—Like in No. 845.		
848 Aluminium thread (spun aluminium); also wares thereof (trimmings, ribbons, cords, braid), tissues and button-makers' wares (with or without foundation of wood, bone, horn, or leather), not mixed with other threads, if the core consists—		
(1) Wholly or partly of silk, artificial silk, or floss silk	250 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
(2) Of other textile materials	150 00	—
Tare.—Cases, 18; casks, 18; baskets, 13; bales, 6.		

	General Tariff. Marks.	Conventional Tariff. Marks.
849 Articles of aluminium (not included under No. 848), combined or not with other materials, so far as they are not included in the finely worked ornamental articles, &c. under No. 887, or become subject to higher rates of duty by reason of combination with other materials; leaf aluminium	60 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
Note to Section B.—Only such alloys of aluminium with common metals which are similar to aluminium will be treated as aluminium.		
C.—LEAD AND LEAD ALLOYS.		
850 Lead, crude (in blocks, pigs, and the like)	Free.	—
851 Lead, rolled (sheet lead); also milled lead, rough, ground, varnished, lacquered, polished, or covered with other base metals, or alloys thereof; window lead	3 00	—
852 Wire	6 00	—
853 Printing plates, engraved or etched, coated with copper or steel or not, or combined or not with unlacquered, unpolished wood, iron, zinc, or tin; stereotype plates (clichés or blocks) and printing type	3 00	—
854 Articles of lead not included under No. 853:		
Coarse, combined or not with unlacquered, unpolished wood, iron, zinc, or tin	6 00	-
Fine, especially those painted, bronzed, lacquered, or coated with other base metals or alloys of base metals; lead wares, combined or not with other materials, so far as they are not previously mentioned, or do not become subject to higher rates of duty by reason of such combination, or are not included with the finely worked ornamental articles, &c. under No. 887; lead foil, whether tinned or plated with tin or not	24 00	—
Tare.—Cases, 20; casks, 20; baskets, 13.		
D.—ZINC AND ZINC ALLOYS.		
855 Zinc, crude [in blocks, slabs, cakes, discs, and drops (zinc drops obtained in distillation)]	Free.	—
Zinc, flattened under the hammer and rolled (sheet):		
856 Rough—		
More than 0.25 millimètre in thickness	3 00	—
0.25 millimètres or less in thickness	4 50	3 00
857 Smoothed, varnished, lacquered, polished, or coated with other base metals or alloys thereof	5 00	—
858 Wire	6 00	—
859 Articles of zinc:		
Coarse, combined or not with unlacquered, unpolished wood, iron, lead, or tin; printing plates, engraved or etched	6 00	—
Fine, especially all those painted, bronzed, varnished, lacquered, polished, or coated with other base metals or alloys thereof; articles of zinc combined with other materials, so far as they are not previously mentioned, or do not become liable to higher rates of duty on account of such combination, or are not included with the finely worked ornamental articles, &c. under No. 887	24 00	—
Tare.—Cases: lacquered sheet zinc for wall lining, 11; otherwise, 20; casks, 20; baskets, 13.		
E.—TIN AND TIN ALLOYS.		
860 Tin, crude (in blocks, ingots, "roll tin")	Free.	—
861 Tin, rolled (sheet)	3 00	—
862 Wire	6 00	—
863 Articles of tin:		
Coarse, combined or not with unlacquered, unpolished wood, iron, lead, or zinc; printing plates, engraved or etched	6 00	—
Cast spoons, forks, and tea strainers, cans, tea trays, capsules, tubes, syphon stoppers, and other fine articles of tin, especially all those painted, bronzed, varnished, polished, figured, or coated with other base metals or alloys thereof; articles of tin combined with other materials, so far as they are not previously mentioned, or do not become subject to higher rates of duty by reason of such combination, or are not included with the finely worked ornamental articles, &c. under No. 887; tin foil (capsule &c. tin), colored or not, or plated with imitation gold leaf or not	24 00	—
Tare.—Cases, tin foil, 9; otherwise, 15; casks, 20; baskets, 13.		
Note to Section E.—Britannia metal (an alloy of tin and antimony with small additions of zinc, copper, nickel, or bismuth), and articles made thereof, will be treated as tin and articles made of tin. (*Conventionalized by treaty with Austria-Hungary.*)		
F.—NICKEL AND ALLOYS OF NICKEL.		
864 Metallic nickel, crude (in bars or ingots, also cast in the form of slabs, &c. which are only intended for use in nickel plating by an electrical process); nickel coins	Free.	—
865 Nickel, hammered or rolled, in bars or sheets, shaped castings and forgings not worked	12 00	—
Tare.—Cases, 7; casks, 13; baskets, 6		
866 Wire: 1 millimètre or more in diameter	12 00	—
Less than 1 millimètre in diameter	15 00	14 00
Tare.—Like in No. 865.		
867 Tubes, sockets, capsules ("Napschen")	30 00	—
Tare.—Like in No. 865.		
868 Articles of nickel, not previously mentioned, combined or not with other materials, so far as they are not included with the finely worked ornamental articles under No. 887, or do not become subject to higher rates of duty by reason of such combination; leaf nickel	60 00	—
Tare.—Like in No. 865.		
Note to Section F.—Only base metal alloys of nickel, which are similar to nickel, will be treated as nickel. (*Conventionalized by treaty with Austria Hungary.*)		
"Packfong" (German silver) will not be treated as an alloy of nickel, although the latter metal enters into its composition. (*Treaty with Austria-Hungary.*)		
G.—COPPER AND ALLOYS THEREOF.		
869 Copper, unwrought (in cakes or so-called "rosettes," blocks, bars, or slabs, in powder, &c.); copper coins; copper alloys, unwrought	Free.	—
870 Rods, sheets, shells, and other forms, hammered or rolled	12 00	—
Note.—Boiler bottoms, angled ("gekrempelte") and composed of hammered copper or copper alloys fall under No. 870. (*Treaty with Austria-Hungary.*)		
Tare.—Cases: Brass sheets, 8; otherwise, 13. Casks: Brass sheets, 5; otherwise, 13. Baskets, 6.		
871 Wire (except cemented wire); iron wire with wire of copper or copper alloys wound round it or plaited or twisted thereon	12 00	—
Tare.—Cases, weighing more than 50 kilos, containing brass wire, 9; otherwise, 13. Casks: Bronze wire, 3; weighing more than 50 kilos, containing brass wire, 7; otherwise, 13. Baskets, 6.		
872 Cemented wire	15 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
873 Wire rope and cable, neither lacquered, polished, nor nickelled	15 00	—
Tare.—Like in No. 872.		
874 Cylinders; also iron cylinders with a covering of copper, or alloys of copper, more than 5 millimètres thick, for use in finishing cloth or for printing, including those with machines and parts of machines firmly attached to them; all these, whether engraved or etched, or not	18 00	—
Printing plates of copper or copper alloys, coated with steel or not, backed with lead or the like, or combined with wood, iron, lead, zinc, or tin; all these, whether engraved or etched, or not	30 00	—
Tare.—Like in No. 872.		
875 Wire gauze of all kinds for industrial purposes, especially for use in the manufacture of paper, endless or in rolls or pieces, with or without insertions ("einlagen") of textile materials; drying cylinders for printing establishments ("Vordruckwalzen"), of copper or copper alloys, smoothed or ribbed, with or without watermark	30 00	18 00
Tare.—Like in No. 872.		
876 House and kitchen utensils of copper, not nickelled, combined or not with other materials, so far as not chargeable with higher rates of duty by reason of such combination:		
Neither lacquered nor polished	18 00	—
Lacquered or polished	30 00	—
Tare.—Like in No. 872.		
877 Coarse wares of copper and coarse wares of cast brass, not otherwise mentioned; tubes of copper or brass, cast, brazed, rolled, or drawn, including socket and flange pipes and tube joints and tube-form pieces, bent or not; all these neither lacquered, polished, nor nickelled, combined or not with other materials, so far as they do not come under the provisions of No. 874 of the Tariff, or become subject to higher rates of duty by reason of their combination with other materials; upholstery springs of copper or brass wire, neither polished nor lacquered	18 00	—
Tare.—Like in No. 872.		
878 Wares, other than coarse wares, of copper or cast brass not otherwise mentioned; all lacquered or polished wares of copper (except house and kitchen utensils) or of cast brass;		

COPPER AND ALLOYS THEREOF—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
wares of sheet brass (except tubes); wares of copper or brass wire not previously mentioned; wares of tombac; all these so far as they do not come under the provisions of Nos. 874, 879, or 887, or become subject to higher rates of duty by reason of combination with other materials; copper and brass foil	30 00	—
Articles classed under this number, of cast copper or brass, coated with Japanese lacquer (*urushi*), so far as they do not come under the provisions of Nos. 874, 879, or 887, or become subject to higher rates of duty by reason of their combination with other materials	—	25 00
Tare.—Cases: containing brass tripod stands, "stative," 12; otherwise, 13; casks, 13; baskets, 6.		
879 Copper, tombac, and brass wares, varnished in imitation of gilding ("vernirt"), coloured, or nickelled, so far as they are not comprised in the class of "Finely Worked Ornamental Articles, &c." under No. 887, or do not become subject to higher duties by reason of combination with other materials	60 00	—
Nickelled frames and clasps, &c. of sheet brass for cigar cases, letter cases, purses, hand bags, travelling bags, and similar bag-makers' wares	—	50 00
Tare.—Like in No. 878.		
880 Wares of copper alloys other than tombac or brass, so far as they are not comprised in the class of "Finely Worked Ornamental Articles, &c." under No. 887, or do not become subject to higher duties by reason of combination with other materials:		
Fine, especially all polished, nickelled, coloured, lacquered, or varnished in imitation of gilding ("vernirt") wares	60 00	—
Other than fine, neither polished, nickelled, coloured, lacquered, nor varnished in imitation of gilding ("vernirt"); metal foil	30 00	—
Tare.—Like in No. 872.		
Note.—Of the foregoing wares, enumerated in No. 880, and composed of copper alloys, other than brass and tombac, not only those which are polished, nickelled, coloured, lacquered, or varnished, will be treated as "fine wares," but also (and more especially) those which are chased, engine-turned, incrusted, engraved, etched, inlaid, or artistically painted. Wares to which the ornamental effects have been imparted simply by punching, stamping, or casting (and not by some subsequent labour process, such as chasing, &c.), will, as a rule, be tariffed at the rate of 30 marks per 100 kilos, and they will not be treated as "fine wares," unless they are ornamented to such an extent as to give them the character of "trinkets and articles or adornment and luxury." (*Treaty with Austria-Hungary.*)		
Note to Nos. 878 and 880.—The definition of the term "sheet" ("blech"), as given in General Note 1 to Base Metals and Manufactures of Sections B to H, of the General Tariff, does not conventionally apply to copper foil, brass foil, or the foil of any other copper alloy than brass. In fact, sheets of copper or of copper alloy of less than 0.25 millimètre in thickness are not to be tariffed under Nos. 878 and 880 as copper foil, brass foil, or metal foil, unless they are in the form of tinsel, or have otherwise been hammered or rolled into thin paper-like leaves. The distinction between metal foil and genuine gold and silver leaf is not touched by the foregoing. (*Treaty with Austria-Hungary.*)		
Note to Section G.—Common metals and alloys of common metals, not otherwise mentioned in the tariff, intended for the manufacture of metal wares as well as wares of such metals and alloys, will be classed as copper and copper wares. (*Conventionalized by treaty with Austria-Hungary.*)		

H.—MANUFACTURES, NOT INCLUDED UNDER SECTIONS A TO G. OF BASE METALS OR ALLOYS THEREOF.

	General Tariff. Marks.	Conventional Tariff. Marks.
881 Sheets: Gilt	100 00	—
Silvered	60 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
882 Wire, wound or not on other wire of base metals or alloys thereof:		
Gilt	150 00	—
Silvered	100 00	—
Tare.—Like in No. 881.		
883 Imitation gold and silver thread, also of gilt or silvered animal fibres, also lace wares thereof (trimmings, ribbons, cords, and braids), tissues, and button-makers' wares (with or without foundation of wood, bone, horn and leather), of imitation gold or silver thread, not mixed with other threads, if the core consists—		
Wholly or partly of silk, imitation silk, or floss silk	800 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
Of other textile materials	250 00	—
Tare.—Cases, 18; casks, 18; baskets, 13; bales, 6.		
884 Articles entirely or partly made of base metals or alloys thereof, gilt, so far as they are not specially excepted, or do not become subject to higher rates of duty by reason of their combination with other materials	175 00	—
Articles of adornment and toilet, and trinkets, entirely or partly made of gilt base metals, or alloys thereof, more or less extensively combined with glass (including imitation diamonds, gems, cameos, &c.)	—	100 00
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
885 Articles entirely or partly made of silvered base metals or alloys thereof, so far as they are not specially excepted, or do not become subject to higher rates of duty by reason of their combination with other materials	120 00	—
Articles of adornment and toilet, and trinkets, entirely or partly made of silvered base metals, or alloys thereof, more or less extensively combined with glass (including imitation diamonds, gems, cameos, &c.)	—	100 00
Rosaries with beads—		
Of horn, horn pulp, bone, or other animal substance suitable for carving, not otherwise mentioned; of wood; of vegetable substances other than wood or cork, and suitable for carving (but not of celluloid or other similar substances suitable for moulding): of starch, bassorine, gum-tragacanth, bread, or other substances suitable for moulding, not separately mentioned (except imitations of substances which are subject to a higher rate of duty); of glass or porcelain, in combination with silvered parts (chains, crosses, and the like), made of base metal or of alloys of such metals	—	45 00
Tare.—Like in No. 884.		
Note to Nos. 881 to 885.—Gold or silver-plated articles will pay duty as articles gilt or silvered. (*Conventionalized by treaty with Austria-Hungary.*)		
886 Imitation gold and silver foil	120 00	—
Tare.—Like in No. 884.		
887 Ornamental, decorative, and other articles of luxury, entirely or partly made of base metals or alloys thereof, finely worked, either by being varnished in imitation of gilding ("vernirt") or nickelled or combined with alabaster, marble, serpentine stone, enamel, semi-fine stones, imitations of precious stones, gems, or cameos, of semi fine stones, or of imitations of precious stones, vitrifications or the like; cloisonné enamel ware; beads of base metals, or alloys thereof, nickelled or varnished in imitation of gilding ("vernirt"); articles of base metals, or alloys thereof, combined with textile threads in such a manner that they can be worn as ornaments without further preparation	175 00	—
Ornamental, decorative, and other articles of luxury, including toilet articles and knick-nacks entirely or partly made of base metals or alloys thereof, finely worked, either by being varnished in imitation of gilding ("vernirt") or nickelled, or combined to an appreciable extent with alabaster, marble, serpentine stone, enamel, imitations of precious stones, gems or cameos, of glass, paste, or the like	—	100 00
Tare.—Like in No. 884.		
Note.—Fillets ("stege") of precious metals used in "Cloisonné" work do not affect the tariff classification thereof.		
Notes to Nos. 884, 885 and 887.—Glass, porcelain, or earthenware goods, in which the combination with gilt or silvered base metals, or with gilt or silvered alloys of such metals, is confined to accessory parts (*e. g.*, wire frames, small feet, plain buttons), which do not impart any important decorative effect to the whole, are not conventionally taxed according to Nos. 884 or 885, but according to their quality in other respects.		
The assessment of the wares mentioned in Nos. 884, 885, and 887 is not conventionally affected by the presence (in such wares) of insignificant portions of celluloid (*e. g.*, where, in ornamental wares, small celluloid plates are used to form the base of ornamental buttons, or as protective covering or pictures		

	General Tariff. Marks.	Conventional Tariff. Marks.
Ornamental, decorative, and other articles of luxury, which are manufactured from materials other than gilt, silvered, nickelled, or varnished, in imitation of gilding ("vernirt"), base metals, or alloys of such metals, and are at the same time finely wrought and combined with materials other than those mentioned in No. 887 of the General Tariff, shall not conventionally be assessed according to that number, but according to their quality in other respects.		
888 Thread of base metals or alloys thereof (except aluminium thread), as also lace wares thereof (trimmings, ribbons, cords, and braids), tissues, and button-makers' wares (with or without foundation of wood, bone, horn, or leather) of such thread, not mixed with other threads, if the core consists—		
Entirely or partly of silk, artificial silk, or floss silk	250 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.		
Of other textile materials	150 00	—
Tare.—Cases, 18; casks, 18; baskets, 13; bales, 6.		
889 Busks, steels for corsets and similar wares of base metals or of alloys thereof, entirely or partly covered or spun round with thread or wares thereof	120 00	—
Tare.—Cases, 20; casks, 20; baskets, 13; bales, 9.		
890 Wire of base metals or alloys thereof:		
Coated, enveloped, covered or plaited round with threads wholly or partly of silk, artificial silk, or floss silk, combined or not with other materials	36 00	—
Coated, enveloped, covered, plaited round, or otherwise combined with other materials	15 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
Note.—Braids, plaited and other wares of the above kinds of thread will be assimilated thereto for tariff purposes.		
891 Pneumatic bells; phonographs, including electrical machines in combination therewith; cases of mathematical instruments; polariscopes; compasses; calculating machines and typewriters; electrifying machines; models of machinery and ships, of base metals or of alloys thereof; pedometers and other pocket mechanism without clockwork; other mechanism, as also automatic measuring and registering devices without clockwork; balances of precision, automatic balances and automatic registering tills; all these so far as they do not become subject to higher rates of duty by reason of their combinations	60 00	—
Phonographs, including electrical machines in combination therewith; planimeters, integrators, hydrometrical instruments, patent logs, tachometers; all these of base metals, or alloys thereof, without clockwork, and in so far as they do not become subject to higher rates of duty by reason of combinations with other materials	—	40 00
Note.—Surgical instruments which are used directly for the performance of surgical operations, as well as astronomical, optical, mathematical, chemical, and physical instruments which are used exclusively for scientific purposes and are not articles of industrial or ordinary use, are admitted free of duty.		
General Notes to Sections B *to* H (*Nos.* 844 *to* 891).—(1) Sheets of base metals or alloys thereof, less than 0.25 millimètre in thickness, will pay duty as metal foil provided the foil ("folie") metal is not dutiable at the same rate as sheet ("blech") metal, so far as said sheets do not come under the headings of imitation gold or silver foil by reason of their similarity to fine gold foil (fine gold for gilders).		
(2) The duty on sheets cut otherwise than rectangularly will be increased by 25 per cent. Corrugated sheets of metal, pierced or perforated, with moulded, pressed, or such-like ornamentations, and also sheets obviously prepared for special purposes, will be treated as manufactured articles.		
(3) Statues (including busts, reliefs, and figures of animals at least life size) will be admitted free of duty, so far as they are works of art. (*Note* 3, *conventionalized by Treaty with Italy*).		

MACHINERY, ELECTRO-TECHNICAL ARTICLES, VEHICLES AND VESSELS.

A.—MACHINERY.

	General Tariff. Marks.	Conventional Tariff. Marks.
892 Steam locomotives, running on rails:		
Tender locomotives, the engine weighing net 10,000 kilos. or less	11 00	—
Tender locomotives, the engine weighing net more than 10,000 kilos.; locomotives without tenders	9 00	—
Tenders for locomotives	5 00	—
893 Steam locomotives, not running on rails, including steam road rollers; steam locomobiles ("fahrbar"), portable or not:		
Each machine weighing net 6,000 kilos. or less	9 00	—
More than 6,000 kilos	8 00	—
894 Steam engines, steam turbines, water-power machinery (turbines, water wheels, water-pressure engines), combustion or explosion motors, hot-air and compressed-air motors, and other motive machinery not specially distinguished (except electric motors), combined or not with dynamos, pumps, hammers, blowing machines, freezing machinery, mining engines; also fixed, portable, or floating dredgers, pile-driving machines and cranes:		
Each machine weighing net:—		
40 kilos or less	100 00	—
More than 40 kilos up to 100 kilos	60 00	—
More than 100 kilos up to 200 kilos	38 00	—
More than 200 kilos up to 500 kilos	25 00	—
More than 500 kilos up to 1,000 kilos	18 00	—
More than 1,000 kilos up to 2 500 kilos	13 00	—
More than 2,500 kilos and up to 5,000 kilos	10 00	—
More than 5,000 kilos and up to 50,000 kilos	7 00	—
More than 50,000 kilos and up to 100,000 kilos	5 50	—
More than 100,000 kilos	3 50	—
Combustion and explosion motors for motor bicycles, each weighing net 40 kilos or less	—	75 00
Steam engines, steam turbines, water turbines, combustion and explosion motors, power (other than electric motive) machinery in combination with pumps (including exhausting machines), or freezing machines; cranes:		
Each machine weighing net:		
More than 500 kilos up to 1,000 kilos	—	11 00
More than 1,000 kilos up to 2,500 kilos	—	7 50
More than 2,500 kilos up to 5,000 kilos	—	6 00
More than 5,000 kilos up to 50,000 kilos	—	5 00
More than 50,000 kilos up to 100,000 kilos	—	4 50
Water pressure engines:		
Each machine weighing net:		
More than 1,000 kilos and up to 2,500 kilos	—	8 00
More than 2,500 kilos and up to 5,000 kilos	—	6 50
More than 5,000 kilos and up to 50,000 kilos	—	5 50
More than 50,000 kilos and up to 100,000 kilos	—	5 00
Steam engines in combination with hammers, blowing machines (including ventilating machines) or mining machines:		
Each machine weighing net:		
More than 5,000 kilos and up to 50,000 kilos	—	5 00
More than 50,000 kilos and up to 100,000 kilos	—	4 50
Other engines coming under this number:		
Each machine weighing net:		
More than 1,000 kilos and up to 2,500 kilos	—	10 00
More than 2,500 kilos and up to 5,000 kilos	—	8 00
More than 5,000 kilos and up to 50,000 kilos	—	6 00
More than 50,000 kilos and up to 100,000 kilos	—	5 00
Tare.—Cases, 13; casks, 13; baskets, 6.		
Note.—Steam engines for use in shipbuilding, together with the paddle wheels and screw propellers pertaining thereto, are admitted duty free. (*Treaty with Switzerland.*)		
895 Sewing machines (including crank embroidering machines), and knitting machines to be worked by hand, without stands; top parts of sewing machines (including those of crank embroidering machines), and of knitting machines; also parts thereof (except needles)	35 00	—
Knitting machines to be worked by hand, without stands, top parts of knitting machines, also parts thereof, except needles	—	12 00
Tare.—Cases, 13; casks, 13; baskets, 6.		
896 Sewing machines (including crank embroidering machines), and knitting machines, firmly attached to stands or to be driven by motors	20 00	—
Knitting machines firmly fixed to stands, or intended to be worked by motor power	—	8 00
Tare.—Like in No. 895.		
897 Stands for sewing machines (including those for crank embroidering machines), and knitting machines, and parts of such stands (including the table tops or tables belonging thereto)	5 00	—
898 Machines and parts of machines firmly attached to card clothing	20 00	—
Each machine or part weighing net 200 kilos or over	—	18 00
Tare.—Like in No. 895.		
899 Other machines for the preparatory processes in textile manufacture; machines for spinning and twisting, including machines for winding, reeling, and spooling the spun thread; also machines for the preparation of the spun thread for weaving	6 00	4 00

MACHINERY—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
Note.—Warp-dressing machines, together with the rollers (of copper or copper alloy) pertaining thereto, come under this category. (*Treaty with Switzerland.*)		
Note.—Carding machines not firmly attached to card clothing come under No. 899. (*Treaty with Belgium.*)		
900 Looms	5 00	4 00
Note.—Warp staff and Jacquard arrangements for looms, if imported separately, will be treated as looms. (*Treaty with Switzerland.*)		
901 Curtain lace, and tulle making machines; knitting frames; embroidering machines (except hand machines)	10 00	—
Embroidering machines (except hand machines)	—	8 00
Tare.—Like in No. 895.		
902 Dressing (finishing) machines (machines for the improvement of yarns and tissues), so far as they are not included under No. 874; machines for washing and chemical cleaning	6 00	—
Machines for dressing yarns and tissues of wool and other animal hair, except that mentioned under No. 874	—	4 50
903 Fire engines of all kinds; pumps to be worked by men or animals	7 00	—
Tare.—Like in No. 895.		
904 Machines for working metals, wood or stone; steam and hydraulic forging presses; riveting machines and mechanical hammers (drop, pneumatic, and spring hammers, and other hammers driven by transmitted power):		
Each machine weighing net:		
250 kilos or less	20 00	12 00
More than 250 and up to 1,000 kilos	12 00	8 00
More than 1,000 and up to 3,000 kilos	8 00	6 00
More than 3,000 and up to 10,000 kilos	6 00	5 00
More than 10,000 kilos	4 00	—
Tare.—Like in No. 895.		
905 Ploughs to be driven by mechanical motive power with or without their motive machinery; reaping machinery	4 00	—
906 Other machinery not specially mentioned:		
Each machine weighing net:		
40 kilos or less	15 00	—
More than 40 kilos and up to 100 kilos	12 00	—
More than 100 kilos and up to 200 kilos	10 00	—
More than 200 kilos and up to 400 kilos	9 00	—
More than 400 kilos and up to 1,000 kilos	7 00	—
More than 1,000 kilos and up to 5,000 kilos	5 50	—
More than 5,000 kilos and up to 10,000 kilos	4 50	—
More than 10,000 kilos	3 00	—
Blowing machines (including ventilating machines), machines for sorting, scouring, or crushing coal and ores, machines for moulding coal briquettes, mortar crushing machines, lifting machines (including mining machines), freezing machines, machines for polishing plate glass, machines for manufacturing and working beaver hat shapes:		
Each machine weighing net:		
More than 100 kilos and up to 200 kilos	—	7 00
More than 200 kilos and up to 400 kilos	—	6 00
More than 400 kilos and up to 1,000 kilos	—	5 50
More than 1,000 kilos and up to 5,000 kilos	—	5 00
Millers' machinery:		
Each machine weighing net:		
More than 400 kilos and up to 4,000 kilos	—	5 00
More than 4,000 kilos and up to 10,000 kilos	—	4 00
Pumps, including exhausting machines:		
Each machine weighing net:		
More than 100 kilos and up to 200 kilos	—	7 00
More than 200 kilos and up to 400 kilos	—	6 00
More than 400 kilos and up to 4,000 kilos	—	5 00
More than 4,000 kilos and up to 10,000 kilos	—	4 00
Bakers' and pastry-ware makers' machinery, machinery for testing materials:		
Each machine weighing net:		
More than 1,000 kilos and up to 5,000 kilos	—	5 00
Machines for taking the cream off the milk of any system (centrifugal for milk, separators, radiators and the like):		
Each machine weighing net:		
100 kilos or less	—	10 00
More than 100 and up to 200 kilos	—	9 00
More than 200 and up to 400 kilos	—	8 00
Tare.—Cases, 13; casks, 13; baskets, 6.		
Note to Nos. 892-906.—According to Convention, it is immaterial whether the parts of a single article are imported at the same time or at intervals of time, or in separate consignments, or loaded on one or on several wagons. The absence of accessory parts, or even of certain principal parts (fly-wheels, axles, pillows, bed-plates, or the like), is also of no consequence. If the duty varies according to the weight of the article, duty will be levied on the total weight thereof actually imported, without regard to missing parts.		

B.—ELECTRO-TECHNICAL APPARATUS

	General Tariff. Marks.	Conventional Tariff. Marks.
907 Dynamos, electric motors, continuous-current transformers, as well as finished armatures and collectors; converters and reaction coils:		
Each machine weighing net: 500 kilos or less	9 00	—
More than 500 and up to 3,000 kilos	7 00	6 00
" " 3,000 kilos	6 00	—
" " 3,000 and up to 10,000 kilos	—	5 00
" " 10,000 kilos	—	4 00
Tare.—Cases, 13; casks, 13; baskets, 6.		
Notes.—1. Machines firmly attached to dynamo generators or motors are subject to duty according to Section A.		
2. When the articles specified in No. 907 are imported in an unfitted condition, it is agreed conventionally that the rules relating to the Customs treatment of unfitted machines shall apply.		
908 Accumulators and their electrodes:		
Not combined with celluloid, similar moulding materials or vulcanite	6 00	—
Combined with celluloid, similar moulding materials, or vulcanite	24 00	—
Tare.—Cases, 16; casks, 16; baskets, 13; bales, 6.		
909 Electric cables incased in a protective cover of metal, in the form of sheet, wire, or the like, for conducting electric currents, and intended to be laid under water or in the earth	8 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
910 Arc lamps and cases for the same:		
Arc lamps	40 00	—
Complete cases for arc lamps in combination with glass globes covered with network or not; reflectors; searchlights	20 00	—
Tare.—Cases, 10; casks, 10; baskets, 6.		
911 Electric incandescent lamps	80 00	—
Tare.—Cases, 40; casks, 40; baskets, 13.		
912 Telegraph appliances, electrical; telephones; electric appliances for illumination, transmission of power, or electrolysis, and for surgical and dental purposes; electric measuring, counting and registering apparatus; resistances and shunts; galvanic and dry batteries and thermo-electric couples; other electrical appliances; component parts of such articles	60 00	—
Electric appliances for illumination, transmission of power or electrolysis; electric measuring, counting, and registering apparatus; resistances and shunts; other electrical appliances not specially mentioned, and component parts of such articles:		
Each article weighing net: 10 kilos. or less	—	40 00
More than 10 kilos. and up to 25 kilos	—	30 00
" " 25 kilos. and up to 100 kilos.	—	20 00
" " 100 kilos. and up to 500 kilos.	—	8 00
" " 500 kilos. and up to 1,000 kilos.	—	6 00
" " 1,000 kilos.	—	4 00
Notes.—1. Insulating coils, bells, and buttons, bobbins, keys, switches, and similar parts of electrical fittings of earthenware, porcelain, or glass, not combined with other materials, and not admitted as parts of electro-technical appliances imported in sections:		
White	—	10 00
Colored	—	20 00
2. Insulating appliances (bobbins, safety boxes, tubes, discs, rings, and the like), of asbestos, asbestos paste, mica or micanite, for electro-technical purposes	—	15 00
Note to Section B.—The nature and condition of the material used for electro-technical products has no effect upon the tariff classification for duty.		
Note.—Electric incandescent lamps, as well as burners for the same, which are dutiable according to the material of which made, mercury-vapour lamps, and also similar electric arc lamps (including burners for the same), and carbons for electric arc lamps which are dutiable according to the material of which made, shall pay the internal revenue tax in addition to customs duty.		

C.—VEHICLES AND VESSELS.

	General Tariff. Marks.	Conventional Tariff. Marks.
913 Vehicles intended to run on rails:		
In combination with motive machinery (except steam locomotives)	10 00	—
914 Without motive machinery—		
Freight cars, covered or not	5 00	3 00
Passenger cars without leather work or upholstery; service wagons	7 50	—
Passenger cars with leather work or upholstery; tram cars for passengers; cars of all kinds for mono-rails	12 00	—
Note to Nos. 913 *and* 914.—Bodies of cars, car trucks with sets of wheels, and also the bodies of cars attached to trucks without sets of wheels are subject to duty according to their class as finished carriages. So far as they are not recognizable as belonging to a particular class of carriage, they will be treated as freight cars. (*Conventionalized by treaty with Belgium.*)		

	General Tariff. Marks.	Conventional Tariff. Marks.
915 Vehicles not intended to run on rails (except ships), combined with motive machinery (motor cars and motor cycles):		
Each weighing net: 50 kilos. or less	150 00	[1] 100 00
More than 50 and up to 100 kilos.	120 00	[1] 75 00
" " 100 and up to 250 kilos.	90 00	[1] 70 00
" " 250 and up to 500 kilos.	60 00	40 00
" " 500 and up to 1,000 kilos.	40 00	25 00
" " 1,000 kilos.	20 00	15 00
Tare.—Cases, 13; casks, 13; baskets, 6.		
Note.—When the vehicles specified in No. 915 are imported in an unfitted condition, it is agreed conventionally that the rules relative to the Customs treatment of unfitted machines shall apply.		
Vehicles not intended to run on rails (except ships), without motive machinery:		
916 Cycles, including those intended for the transport of goods or persons, or attached to other vehicles	150 00	100 00
Tare.—Like in No. 915.		
917 Carriages—		
Two-wheeled, without regard to the number of fixed seats, and four-wheeled, with not more than four fixed seats—		
Without cover—		
Weighing 150 kilos. or less, net weight	[2] 60 00	—
Weighing more than 150 kilos. net weight	[2] 100 00	—
With cover	[2] 150 00	—
Four-wheeled, with more than four fixed seats—		
Without cover	[2] 180 00	[2] 150 00
With cover	[2] 200 00	[2] 160 00
918 Wagons and carts—		
On springs, with covered body—		
Rough, or only coarsely painted	[2] 50 00	—
Varnished, or with upholstery	[2] 75 00	—
On springs, with uncovered body—		
Rough, or only coarsely painted	[2] 40 00	—
Varnished, or with upholstery	[2] 50 00	—
Without springs	[2] 25 00	—
Notes to Nos. 917 *and* 918.—(1) Carriages put together in the rough are to pay half the duties on completed carriages. Four-wheeled carriages put together in the rough are, conventionally, liable to one-fourth of same duties. Carriages imported without soles, motors or wheels, and intended for the construction of motor cars, shall be treated as four-wheeled carriages, and shall be dutiable according to the treaty rates under No. 917 if in an unfinished state, and at one-fourth of those rates if in the rough.		
(2) Sledges for passengers are subject to duty as uncovered carriages with not more than four fixed seats.		
(3) Sledges for carrying goods are subject to duty as carts without springs.		
(4) Vehicles to be driven by hand or foot, as also handcarts, hand sledges, and hand cars, will pay duty according to the material of which made.		
Parts of cycles (except motive machinery and parts thereof):		
919 Of iron: Rough	40 00	25 00
Worked	150 00	100 00
Tare.—Cases, 10; casks, 10; baskets, 6.		
Note.—The provisions of Note 3, Section A, Base Metals and Wares thereof, are to apply to these articles.		
920 Of other common metals or alloys of common metals, of wood, cork, vulcanite, horn, leather, celluloid, or similar moulding materials; finished wheels for cycles	150 00	100 00
Tare.—Cases; wooden rims for cycles, 16; nipples of brass for cycles, 7; otherwise, 13; casks, wooden rims for cycles, 16; otherwise, 13; baskets, 6; bales containing wooden rims for cycles, 6.		
Vessels, including ordinary articles of equipment therefor, marine engines, and other motive machinery:		
921 Seagoing vessels	Free.	—
922 Pleasure vessels for rivers and lakes—		
With motive machinery	10 00	—
Without motive machinery	15 00	—
923 Other vessels for rivers and lakes	Free.	—
Note to Nos. 921-923.—When the vessels specified in Nos. 921-923 are imported in an unfitted condition, it is agreed conventionally that the rules relating to the Customs treatment of unfitted machines shall apply.		
924 Floating docks and pontoons, with or without machine equipment	5 00	—
925 Vessels of all kinds, imported to be broken up	Free.	—
Note to Nos. 921 *to* 925.—Ships' fittings imported with the ships, but not belonging to the class of ordinary equipment, will pay duty at the rates imposed on such articles.		

[1] For motor cycles. [2] Each.

	General Tariff. Marks.	Conventional Tariff. Marks.
FIREARMS, CLOCKS AND WATCHES, MUSICAL INSTRUMENTS AND TOYS.		
A.—FIREARMS.		
926 Small arms of all kinds and air guns of common metals or of alloys of common metals	90 00	—
Small arms of all kinds of common metals or of alloys of common metals except military arms	—	60 00
Tare.—Cases, 13; casks, 13; baskets, 6.		
927 Trigger guards, springs, cocks, and barrels, and parts thereof, as also other parts of small arms, except locks and breech bolts ("Verschlussstücke") of common metals or alloys of common metals:		
Rough	6 00	—
Wrought	24 00	—
Barrels only bored and turned or roughly ground	—	10 00
Tare.—Cases, iron barrels, roughly ground, 10; otherwise, 13; casks, 13; baskets, 6.		
Note.—The provisions of Note 3, Section A, Base Metals and Wares thereof, apply to the above articles.		
928 Locks and breech bolts and parts thereof, for small arms:		
Roughly worked	40 00	24 00
Other	90 00	60 00
Tare.—Cases, 13; casks, 13; baskets, 6.		
Note to Nos. 927 *and* 928.—Barrels and stocks for small arms with locks, lock cases, or breech bolts fitted to them or packed up with them, are to pay duty according to No. 926. (*Conventionalized by treaty with Belgium.*)		
Notes to Section A.—(1) Articles included in this section which are combined with materials subject to higher rates of duty are to pay duty according to the latter.		
(2) Firearms other than small arms are to pay duty according to the material of which made.		
B.—CLOCKS AND WATCHES.		
929 Watches, including those with chimes ("mit Spielwerk"):		
In cases—		
Of gold	[1] 3 00	[1] 0 80
Of silver, gilt or not, or provided with gilt rims, rings, or knobs	[1] 1 50	[1] 0 60
Of common metals or alloys thereof, gilt or silvered or not, or provided with gilt or silvered rims, rings, or knobs; of other materials	[1] 1 00	[1] 0 40
Note.—Electrical watches are dutiable under No. 929. (*Treaty with Switzerland.*)		
930 Watch cases: Of gold	[1] 1 50	[1] 0 40
Of silver, or of common metals or alloys thereof, gilt or not, or provided with gilt rims, rings, or knobs, of other materials	[1] 0 75	[1] 0 40
Note to No. 930.—If watch cases are imported in pieces but ready to be put together, backs will pay half and rims (with or without bezels) and bezels a quarter of the duty on entire watch cases. So-called "false" watch cases and other parts pay duty according to the material of which made. (*Treaty with Switzerland.*)		
Note to Nos. 929 *and* 930.—Watches and watch cases plated with gold or silver will be tariffed as gilt or silvered articles. (*Treaty with Switzerland.*)		
931 Watch movements, complete, or in the rough	[1] 1 50	[1] 0 40
932 Watch mainsprings and balances of steel	60 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
933 Parts of watches of common metals or alloys thereof not previously mentioned	200 00	—
Watch springs of steel; balance of bronze or brass	—	60 00
Other parts of watches, coming under this number, even gilt or silvered, or plated with gold or silver, or in combination with other materials, in so far as they may not be dutiable at higher rates by reason thereof	—	120 00
Tare.—Like in No. 932.		
934 Wall and standing clocks and all clocks not specially mentioned, driven by springs, with or without chimes; pocket and other counting mechanism, also automatic measuring and registering devices, combined with clockwork; all these so far as they are not subject to higher rates of duty on account of combination with other materials	200 00	—
Electrical wall and standing clocks, not specially mentioned, with movements worked by electricity, also similar clocks with chimes; all these in so far as they are not subject to higher rates by reason of combination with other materials	—	100 00

[1] Each.

CLOCKS AND WATCHES—continued.

	General Tariff. Marks.	Conventional Tariff. Marks.
Hydrometrical instruments (for registering rapidity of flow, and water ganges), also speed registers for vehicles, combined with clockwork, of base metals or of alloys thereof, in so far as they are not subject to higher rates by reason of combination with other materials	—	40 00
Tare.—Like in No. 932.		
935 Clockwork, of base metals or alloys thereof, for clocks included in No. 934; also parts of such clocks, of base metals or alloys thereof, except cases and weights belonging to clocks, but not imported at the same time which pay duty according to the material of which made	60 00	—
Tare.—Like in No. 932.		
936 Tower clocks and parts thereof, of base metals or alloys thereof, with the exception of weights and chains for such weights belonging to the clock mechanism, but not imported at the same time, which pay duty according to the material of which made	10 00	—
Tare.—Like in No. 932.		

C.—MUSICAL INSTRUMENTS.

	General Tariff. Marks.	Conventional Tariff. Marks.
937 Organs (with pipes)	25 00	20 00
Tare.—Cases, 23; casks, 23; bales, 9.		
938 Harmoniums	40 00	—
Tare.—Cases: organ (harmonium) reeds, of brass, 10; otherwise, 23; casks 23; bales, 9.		
939 Pianos of all kinds	40 00	—
Tare.—Like in No. 937.		
940 Piano mechanism and keyboards	55 00	—
Tare.—Like in No. 937.		
941 String instruments, to be played by hand or bow	30 00	20 00
Tare.—Like in No. 937.		
942 Wind instruments	35 00	20 00
Tare.—Like in No. 937.		
943 Musical boxes, mechanical:		
Without case, weighing net 500 grams or less each	25 00	20 00
Apparatus for mechanical repetition of musical pieces	40 00	25 00
Other musical apparatus, mechanical	—	20 00
Tare.—Cases of soft wood, containing mechanical musical apparatus, without box ("Gehäuse"), weighing net 500 grammes or less each, 14; otherwise, 23; casks, 23; bales, 9.		
Note.—Parts of musical boxes, obviously recognizable as such, also alarm bells for alarm clocks (without mechanism), are dutiable as musical boxes. (*Treaty with Switzerland.*)		
944 Musical instruments, not specially mentioned	30 00	—
Accordions	—	20 00
Other	—	24 00
Tare.—Like in No. 937.		
945 Strings (cut into lengths):		
Catgut, also imitation	50 00	—
Tare.—Cases, 16; casks, 16; baskets, 13; bales, 6.		
Wound around with wire of all kinds	100 00	—
Tare.—Cases, 13; casks, 13; baskets, 6.		
Note to Section C.—The nature and quality of the material used for musical instruments does not affect the tariff classification thereof.		
Parts of musical instruments, recognizable as such, will, if not specially mentioned, pay duty as the musical instruments of which they form part. (*Conventionalized by Treaty with Austria-Hungary.*)		
Wooden parts of musical instruments are, however, conventionally to be tariffed according to material, in so far as the duty which they would thus pay is lower than the duty on the instruments of which they form part. (*Treaty with Austria Hungary.*)		
Articles necessary for playing on musical instruments will be treated as parts thereof, *e.g.*, violin bows, drumsticks, etc.		
Wire strings, except those covered, will be treated as wire.		

D.—TOYS.

	General Tariff. Marks.	Conventional Tariff. Marks.
946 Toys of all kinds and parts thereof; also Christmas-tree decorations	10 00	—
Tare.—Cases, 16; casks, 16; bales, 6.		

COMMERCIAL RELATIONS WITH CANADA.

("*Nachrichtenblatt für die Zollstellen*," No. 5 of 1910.)

By virtue of the Law dated December 13, 1909, concerning the commercial relations with the British Empire, the Bundesrath, at its sitting of the 24th February, 1910, decided that Canadian products coming under Nos. 2, 3, 4, 18, 19, 47, 48, 76, 83, 100, 103, 104, 108, 123, 126, 162, 208, 219, 316, 349, 350, 545, 556, 650, 651 of the General Tariff are to enjoy the most-favoured-nation treatment, from and after the 1st March, 1910.

From the same date, the Canadian products which the "Repertoire" of the Customs Tariff classifies under the above cited numbers will receive the full benefit of all reductions or exemptions accorded under existing Commercial Treaties.

The application of the conventional rates implies all the other advantages connected therewith in reference to clearance (for instance, the reduction of additional duties). On the other hand, all Canadian products coming under some other tariff number will be cleared at the rates and subject to the rules of the General Tariff.

CONVENTION BETWEEN GERMANY AND HAITI OF JULY 29, 1908.

The following goods, the origin of Haiti, are entitled on importation into Germany to the lowest rates of duty:—Cabinetmakers' wood; dye wood; cocoa; coffee; wax; honey.

STATEMENT SHOWING THE CUSTOMS TREATMENT APPLICABLE TO GOODS IMPORTED INTO GERMANY, ACCORDING TO THE DIFFERENT COUNTRIES AND TERRITORIES OF ORIGIN.

[In force 1st January, 1912.]

(Supplement to the "*Nachrichtenblatt für die Zollstellen*" No. 1, of January 1, 1912.)

Abbreviations.—C=Conventional Tariff; G=General Tariff.

Country of Origin.	Customs Treatment.
Abyssinia	C
Aden	C
Afghanistan	G
Alderney	C
Algeria	C
Allucemas Islands	G
Amboina	C
Ambriz	G*
Amirantes	C
Andaman Islands	C
Andorra	C
Angola (Benguela, Loanda, Mossamedes)	G*
Anguilla Islands	C
Annabon	G
Annam	C
Antigua	C
Arabia (except such portions as belong to Asiatic Turkey and Egypt, excluding also Aden, Kameran, the Kurria Muria Islands, Perim)	G
Armenia	C
Argentine Republic	C
Aruba	C
Ascension	C
Asia Minor	C
Auckland Islands	C
Austria-Hungary, including Liechtenstein	C
Aves Islands	C
Azores	C
Bahama Islands, including Caicos, Inagua and Turks Islands	C
Bahrein	G
Balearic Islands	C
Bali	C
Baluchistan	C
Banca	C
Barbados	C
Barbuda	C
Barka (Benghazi)	C
Basutoland	C
Bear or Cherry Island, unoccupied territories in the Arctic Ocean	G
Belgian Congo	G
Belgium, including the Neutral Zone of Moresnet	C
Benghazi (Barka)	C
Benguela	G*
Bechuanaland	C
Bermuda	C
Bijagoz Islands	G
Billiton	C
Bismarck Archipelago	C
Bissau	G*
Bolama	G*
Bolivia	C
Bonaire	C
Borneo (Group of Islands)	C
Brazil	G
Brunei	C
Bulgaria	C
British East Africa	C
British Guiana	C
British Honduras	C
British India, including the Andaman, Laccadive and Maldive Islands, also Baluchistan	C
British New Guinea (Territory of Papua)	C
British North Borneo	C
British Somaliland	C
British West Indies	C
Cacheo	G*
Caicos Islands	C
Cambodia	C
Cameroons	C
Canada:	
For goods specified in the Decision of February 24, 1910 (See following No. 946 of the tariff)	C
For other goods	G
Canary Islands	C
Cape Colony	C
Cape San Juan (Rio Muni)	G
Cape Verde Islands	G*
Carolina (Thornton) Island	C
Caroline Islands	C
Cayman Islands	C
Celebes Island	C
Ceuta	G
Ceylon	C
Chad (Ubangi-Shari-Chad, part of French Equatorial Africa)	C
Chafarinas Islands	G
Chagos Islands	C
Chandernagar	C
Channel Islands (Jersey, Guernsey, Alderney, &c.)	C
Chile	C
China	G
Chosen (Corea)	C
Cochin-China	C
Colombia	C
Comino	C
Commonwealth of Australia: Australian Continent (New South Wales, Victoria, Queensland, South Australia, Western Australia) and Tasmania, also the Islands belonging to these States	C
Comoro Islands	C
Cook Islands (Hervey Islands)	C
Corisco	G
Corsica	C
Costa Rica	G
Crete	C
Cuba	G
Curaçao	C
Cyclades	C
Cyprus	C
Dahomey	C
Damao, Town and Territory	G*
Danish West Indies	C
Darfur (Egyptian Sudan)	C
Denmark, including Faröe, Greenland, and Iceland	C
Desirade Island	C
Diego Suarez	C
Diu Island	G*
Dominica	C
Dominican Republic	G
Dschahor (Johor)	C
Dutch Guiana	C
Dutch New Guinea	C

* Imported through Portugal: C.

Country of Origin.	Customs Treatment.
Dutch East Indies	C
Dutch West Indies	C
Ecuador, including Galapagos Islands	C
Egypt, together with the Sinai Peninsula and the Egyptian Sudan	C
Ellice Islands	C
Elobey Islands	G
Erythrea	G
Ethiopia	C
Falkland Islands	C
Fanning Island	C
Faröe	C
Fernando Po	G
Fiji Islands	C
Finland	C
Formosa	C
France, including Corsica and also Andorra and Monaco	C
French Equatorial Africa	C
French Guiana	C
French Guinea	C
French Middle Congo (Equatorial Africa)	C
French Somali Coast and its Dependencies	C
French West Indies	C
Gaboon (French Equatorial Africa)	C
Galapagos Islands	C
Gambia	C
Gambier Islands (Mangarewa, &c.)	C
German Possessions:	
1. In Asia: The German leasehold Territory of Kiau-Chau	C
2. In Africa: German East Africa, Cameroons, Togoland, German South-West Africa	C
3. In Australasia and Polynesia: German New Guinea (Kaiser Wilhelm's Land including Bismarck Archipelago and the German portion of the Solomon Islands), Marshall Islands, Caroline Islands, Palau Islands, Marianne Islands (except Guam), also Samoa (German portion)	C
Gibraltar	C
Gilbert Islands	C
Goa, Town and Territory	G*
Gold Coast	C
Gozo Island	C
Greece, including Ionian Islands, the Cyclades and the Northern Sporades	C
Greenland	C
Grenada and Grenadines	C
Guadeloupe and Dependencies (St. Barthélemy, Desirade, Marie-Galante, St. Martin [Northern part], Les Saintes)	C
Guam	G
Guatemala	C
Guernsey	C
Haiti	G
Hawaii (Sandwich Islands): see United States of America.	
Hokoto (Pescadores) Islands	C
Honduras, Republic of	C
Hong-Kong	C
Huahine Island	C
Iceland	C
Inagua Islands	C
Ionian Islands	C
Ireland	C
Isle of Man	C
Italian Southern Somaliland	G
Italy including the Enclave of St. Marin	C
Ivory Coast	C
Jamaica	C
Japan, including Formosa, Corea (Chosen), Karafuto (South Sakhalin), Pescadores (Hokoto) Islands	C
Java	C
Jersey	C
Johor (Dschahor)	C
Kaiser Wilhelm's Land	C
Kameran	C
Karikal	C
Keeling Islands	C
Kermadec Islands	C
Kiau-Chau (leasehold Territory)	C
Kurdistan	C
Kuria Muria	C
Kwangtung, Japanese leasehold Territory	G
Labrador	C
Labuan	C
Lagos (Southern Nigeria)	C
Laccadive Islands	C
Leeward Islands	C
Les Saintes	C
Liberia	C
Liechtenstein	C
Loanda	G*
Lord Howe Island	C
Loyalty Island	C
Macao	G*
Madagascar and its Dependencies (Deigo Suarez, Nossi-Bé, St. Marie, &c.)	C
Madeira	C
Madura	C
Mahé	C
Malacca	C
Malay Peninsula, British Protectorate (Negri Sembilan, Pahang, Perak, Selangor, Johor)	C
Malden Island	C
Maldive Islands	C
Malta (Group of Islands)	C
Manahiki Islands	C
Mangarewa Island	C
Marianne Islands (except Guam)	C
Marie-Galante	C
Marquesas Islands	C
Marshall Islands	C
Martinique	C
Mauritania	C
Mauritius	C
Mayotte Island	C
Melilla	G
Mexico	C
Middle Congo (French Equatorial Africa)	C
Miquelon	C
Moluccа Islands	C
Monaco	C
Montenegro	C
Montserrat	C
Moresnet	C
Morocco	C
Mossamedes	G*
Mozambique	G*
Muscat (Oman)	G
Natal	C
Negri Sembilan	C
Netherlands	C
Nevis	C
New Caledonia and Dependencies (Loyalty Island, Wallis Archipelago, &c.)	C
Newfoundland including Labrador	C
New Hebrides	C
New South Wales	C
New Zealand	C
Nicaragua	C
Nicobar Islands	C
Niger Territories	C
Norfolk Island	C
Northern Nigeria	C
Northern Rhodesia	C
Norway	C
Nossi Bé	C
Nukahiva Island	C
Nyasaland	C
Obok	C
Oman (Muscat)	G
Orange Free State	C
Pahang	C
Palau Islands	C
Panama	G
– Canal Zone	G
Paraguay	C
Pemba	C
Penang	C
Peñon de la Gomera	G
Perak	C
Perim	C
Persia	C
Peru	G
Pescadores Islands	C
Philippine Islands including Sulu Islands	G
Phœnix Islands	C
Pityusen	C
Pondichéry	C
Porto Rico (see the United States of America)	
Portugal including the Azores and Madeira	C
Portuguese Congo (Congo district)	G*
Portuguese East Africa (Mozambique)	G*
Portuguese Guinea (Bissau, Bolam, Cacheo, Bissagos Islands)	G*
Portuguese India	G*
Presidios (Ceuta, Melilla, Alhucemas Islands, Peñon de la Gomera, Chafarinas Islands)	G
Principe Islands (St. Thomas and Principe)	G*
Queensland	C
Rapa Island	C
Redonda Island	C
Reunion	C
Riau	C
Rio de Oro	G
Rio Muni (Cape San Juan)	G
Rotumah Island	C
Roumania	C
Rurutu Island	C
Russia in Europe and Asia	C
Saba	C
St. Barthelemy	C
St. Christopher (St. Kitts)	C
St. Croix	C
St. Eustache	C
St. Helena	C
St. John	C
St. Kitts	C
St. Lucia	C
St. Marie Island (Madagascar)	C
St. Martin	C
St. Pierre	C
St. Thomas' and Prince's Islands	G*
St. Vincent	C
Samoa (Germany)	C
Samoa (United States of America)	G
Samos	C
San Marino	C
Sarawak	C
Scotland	C
Selangor	C
Senegal	C
Senegambia Territories	C
Servia	C
Serwatty Islands (South-West Islands)	C
Seychelles	C
Shari (Ubangi-Shari-Chad, part of French Equatorial Africa	C
Siam	G
Sierra Leone	C
Sinai Peninsula	C
Singapore	C
Society Islands (Tahiti, &c.)	C
Sokotra Island	C
Solomon Islands	C
South Australia	C
Southern Nigeria	C
Spain, including the Balearic, Pityusen and Canary Islands	C
Spanish Guinea (Rio Muni [Cape San Juan], Fernando Po, Annabon, Corisco and Elobey	G
Spitzberg (Unoccupied Territory in the European Arctic Ocean)	G
Sporades	C
Starbuck Island	C
Straits Settlements	C
Sudan	C
Sulu Islands	G
Sumatra, group of Islands, including Banka, Billiton and Riau	C
Surinam (Dutch Guiana)	C
Swaziland	C
Sweden	C
Switzerland	C
Syria	C
Tahiti	C
Tasmania	C
Territory of Papua	C
Tient-Sin (Italian leasehold Territory)	G
Timor, Dutch portion	C
Timor, Portuguese portion	G*
Tobago	C
Togoland	C
Tonga Islands	C
Tonking	C
Transvaal	C
Trinidad	C
Tripoli	C
Tristan da Cunha	C
Tua-Motu Islands	C
Tabuai Islands	C
Tunis	C
Turkey:	
In Europe, including Crete	C
In Asia (Asia Minor including Samos, Southern Sporades, Armenia, Kurdistan, Syria, &c. [except Cyprus], the Possessions in Arabia, on the Persian Gulf and on the Red Sea, excluding the Sinai Peninsula)	C
In Africa: Tripoli and Benghazi (Barka)	C
Turks Island	C
Tutuila Islands	G
Ubangi-Shari-Chad (Part of French Equatorial Africa)	C
Uganda	C
Union of South Africa (Cape Province, Orange Free State, Natal, Transvaal), Bechuanaland, Basutoland, Swaziland, Southern Rhodesia, Northern Rhodesia	C
Union or Tokelau Islands	C
United Kingdom of Great Britain and Ireland including the Isle of Man and the Channel Islands	C
United States of America (including Hawaii and Porto Rico)	C†
Uruguay	C
Uvea Islands (Wallis Archipelago)	C
Venezuela (United States of), including Aves and other Islands belonging thereto	C
Victoria	C
Virgin Islands	C
Wadai (French Equatorial Africa)	C
Walfish Bay	C
Weihaiwei	C
Wallis Archipelago (Uvea Islands)	C
Western Australia	C
Windward Islands	C
Yanaon	C
Zanzibar	C

* Imported through Portugal: C.
† Except favours granted by the Commercial Treaties in force with Japan and Sweden.

GERMAN SOUTH-WEST AFRICA

Customs Ordinance of January 31, 1903.

. . . . . .

Sec. 2.—All products of the soil, arts and industry, save the exceptions provided in Sections 4 and 5, may be imported, exported or conveyed in transit.

Sec. 3.—Importation and exportation may only be effected through such places as are specially designated for this purpose by the Administration, and where Customs Stations exist.

Sec. 4.—The importation, exportation and transit of firearms, ammunition and explosive materials of all kinds is subject to special Regulations which are already in force or may be established hereinafter.

Sec. 5.—Exceptions other than those stipulated in Section 2 may be temporarily made by the Governor for certain articles under extraordinary circumstances, as well as for sanitary reasons or for motives of public safety, for the whole or part of the Protectorate.

Sec. 6.—Articles imported into or exported from the Protectorate shall be exempt from Customs duties, unless the tariff hereunto annexed imposes an import or export duty thereon. The Governor is authorised to modify the present Tariff by way of Ordinance, and to provisionally give effect to any adopted modifications, subject to approval of the Chancellor of the Empire. The Governor may prescribe the levying of surtaxes with retrospective effect or otherwise without being bound by the general principles of the present Ordinance.

Goods conveyed in transit may be exempt from Customs duties conformably to such provisions as the Governor shall adopt for the purpose.

. . . . . .

Sec. 9.—Articles the origin of German South-West Africa, as well as articles of foreign origin having already paid the duties, which are conveyed in transit from one to another place of the Protectorate by land or sea, shall be exempt from export and import duty.

In like manner, articles exported from the Protectorate for temporary use or for improvement or alteration, then abroad are exempt from duty, provided that their reimportation be effected within the time limit, to be fixed by the Customs, not to exceed twelve months.

If the Customs so require, export duties which could be applicable to exported articles referred to in the two foregoing subsections, shall be wholly or partly consigned. Such deposited duties shall be refunded on re-importation of the goods.

If the improvements or changes undergone abroad by the above-mentioned articles are of such a nature as to render the goods liable to a higher taxed class of the Tariff than that in which the articles were comprised on their exportation, the surplus of duty shall be collected on entry.

Sec. 10.—Goods temporarily imported into the Protectorate are free of import and export duty, provided their identity be duly proved to the Customs, and the re-exportation be effected within a period to be fixed by the Customs, not to exceed six months.

If the Customs so require, import duties which could be applicable to such imported articles, shall be wholly or partly consigned. Such deposited duties shall be refunded on re-exportation of the goods.

Sec. 11.—Certain articles subject to Customs duties according to the annexed Tariff are, however, admitted free of duty:

a. On importation:

1. Any articles imported by the Government;
2. Any articles imported for the service of the Imperial marine or postal Administrations;
3. Any articles intended for the personal equipment of Government Officials or of Army officers or soldiers, Imperial postal Officials, sisters or nurses of hospitals except firearms and ammunition, consumable articles, spirits and tobacco manufactured or not;
4. All articles directly intended for public worship, education, or care to be afforded to invalids and imported by Christian Missions, Church Associations, hospitals and sanatoriums; also any articles imported by establishments of Christian Missionary Congregations for their personal use and not for commercial purposes or barter, to an amount of duty not exceeding 600 marks annually and per establishment and only arms and ammunition, alcoholic beverages and tobacco manufactured or not are excepted from this exemption;
5. Petroleum and other fuel oils and alcohol, for producing motive power;
6. Personal property or trousseaux of immigrants, such as household effects, clothing, made up linen, imported for the private use of persons coming to fix themselves or to marry in the Protectorate, with the view of settling therein for a reasonable time;
7. Small quantities of supplies and articles of consumption brought by travellers in their luggage for their personal use;
8. Clothing, linen, travelling requisites and the like, imported with travellers for their personal use;
9. Used articles of clothing and linen not imported for sale;
10. Samples, only serviceable as such.

b. On exportation:

1. Any articles exported by the Government;
2. Any articles exported for the service of the Imperial marine or postal Administrations.

Sec. 12.—The Governor is empowered to waive in special cases the payment of duties and other taxes leviable under this Ordinance, or any regulations for its execution, but the sums due are not to exceed 5,000 marks; he is also allowed to refund all or part of sums collected when not amounting to more than the maximum aforesaid, provided always that any such measure, if relating to a higher sum than 500 marks, shall be subject to the previous sanction of the Chancellor of the Empire.

. . . . . .

Sec. 25.—The amount of import or export duties shall be assessed according to the Tariff hereunto annexed.

If the duty is payable according to net weight, the importer may deduct from the gross weight the usual tare, or weigh the goods direct to ascertain the net weight. The Customs are authorised to verify the net weight by weighing, if the package is clearly of a different weight to the tare adopted in the Tariff, unless the importer prefers to effect clearance according to gross weight.

If the same package contains goods dutiable and other goods free of duty or merchandise liable to different rates, the duties shall be assessed according to net weight, unless the importer requests that same be fixed on the gross weight, according to the rate corresponding to the highest taxed goods contained in the package.

Should articles, which according to the Tariff are required to be cleared according to gross weight, be imported in a package which cannot be assimilated to usual trade packages, or in case articles are packed with other goods in a single and same parcel otherwise than is usual in trade custom, with the view of avoiding taxation on gross weight, duty will be charged on the net weight, with a surcharge of 20%. This provision shall not apply to articles imported by travellers personally nor to postal parcels.

In ascertaining the net weight of liquids, no deduction shall be granted for the weight of the immediate receptacle (casks, bottles, jars, cans, &c.). The same principle applies to packages necessary for immediate wrapping of the goods and which generally pass over to the purchaser (such as boxes, cardboards or tins containing cigars and cigarettes, paper, pasteboard, twine, &c.).

Sec. 26.—Duty is charged according to the rates of the Tariff in force at the time when the goods to be imported or exported are presented for clearance.

Rebate of duty on goods arriving in a damaged or spoilt condition may be granted on the application of the party concerned, provided the same be destroyed under Customs control.

In calculating the duties, sums under 10 pfennigs shall be discarded.

Sec. 27.—Merchants and traders, carrying on business houses in the inland part of the Protectorate may be allowed to finally clear goods consigned to them, and to pay any duties thereon at the inland Customs Station instead of at the frontier.

ORDINANCE OF THE GOVERNOR OF GERMAN SOUTH-WEST AFRICA, DATED APRIL 18, 1908, MODIFYING THE CUSTOMS TARIFF.

(*"Deutsches Kolonialblatt,"* No. 17, of September 1, 1908.)

In virtue of Sec. 6 of the Customs Ordinance for the German South-West African Protectorate of January 31, 1903, it is herewith ordered as follows:—

§ 1.—The tariff belonging to the Customs Ordinance of January 31, 1903, for the German South-West African Protectorate, together with all amendments and supplements, is repealed on the expiration of May 19, 1908.

§ 2.—On May 20, 1908, the Customs Tariff contained in the Annexure hereto comes into force.

Nos.	A.—IMPORT DUTIES. Goods.		Duties. Marks.
	I.—Tobacco, Manufactured Tobacco and Tobacco Substitutes.		
1	Cigars	kil. net	5 00
	Tare.—Cases with tin lining 30 %; cases without tin lining 25 %; receptacles of tin 25 %. *Additional tare.*—Small cases each covered with tin and soldered 18 %.		
2	Cigarettes	kil. net	10 00
	Tare.—As No. 1.		
3	Roll tobacco	kil. gross	4 00
4	Raw tobacco in leaf or other form, smoking, chewing tobacco and snuff	kil. net	4 00
	Tare.—Cases 25 %; casks 25 %; receptacles of tin 25 %. *Additional tare.*—Receptacles of tin 18 %.		
5	Tobacco substitutes, with the exception of dagga	kil. net	4 00
	Tare.—Cases 20 %; casks 20 %.		
6	Dagga	kil. gross	10 00
	II.—Beverages.		
7	Beer of every description	kil. gross	0 15
8	Still wines	,,	0 50
9	Sparkling wines	,,	1 00
	Remarks to Nos. 7 to 9.—So-called non-alcoholic beers and wines, even if through fermentation they have developed an alcoholic strength up to 1 % Tralles are duty free.		
10	Brandy of every description with an alcoholic strength up to 50 % Tralles	litre	4 00
11	Brandy of every description with an alcoholic strength of more than 50 % Tralles; alcohol containing essences, tinctures and extracts for consumption	litre	6 00
12	Ether of every description, simple and compound for consumption	litre	6 00
	Remarks to Nos. 10 to 12.—1. In ascertaining the litre capacity of bottles, stone jars &c. every fraction of one-tenth litre of a bottle, jar, &c., is reckoned as a full tenth and the total litre capacity fixed accordingly. 2. Duty free are:— *a.* Spirits in solid form. *b.* Spirits made unfit for human consumption in Germany by means of the universal denaturalization process, provided they are required for burning, motor or commercial purposes. The dispatch of denaturalized spirits for free trade may take place from Custom houses on the sea frontier only when the parties concerned are not prepared to pay duty on same as on brandy. *c.* Spirits for scientific purposes, if required with proof of use. *d.* Spirits and ether, and alcohol or ether containing fluids for medicinal purposes in infirmaries, maternity hospitals, chemists' and druggists' shops and similar institutions on permit and if required, under superintendence of the use. Detailed instructions for such superintendence are reserved. *e.* Essences, tinctures and extracts for the preparation of refreshing beverages with an alcoholic strength of not more than 3 % Tralles.		
	III.—Animals and Animal Products.		
13	Live cattle for slaughter purposes	head	30 00
14	Live rams and wethers	,,	5 00
15	Fresh meat from cattle, also cooled or frozen	kil. gross	0 40
	Remark to No. 15.—Meat, solely for preservation sprinkled with salt, steeped in brine or similarly treated, is treated as fresh meat.		
16	Milkbutter and margarine	kil. gross	0 50
	IV.—Foodstuffs, not otherwise mentioned.		
17	Sugar (cane, beet, starch and fruit sugar and other fermentable kinds of sugar in every form, also syrup and molasses)	kil. gross	0 10
	V.—Fire-arms and Munitions.		
18	Single, and more barrelled breech-loading guns and barrels to such	each	20 00
19	Other fire-arms, including teschins	,,	5 00
	Note to No. 19.—Pistols with adjustable so called aiming butts are to be charged as guns.		
20	Powder of every kind, percussion caps	kil. gross	1 00
	Note to No. 20.—Blasting powder for mines is excepted, subject to control.		

Nos.	Goods.		Marks.
21	Shot	kil. gross	0 10
22	Cartridges and cartridge cases	,	0 2
	VI.—Chemical and Pharmaceutical Productions.		
23	Matches of every kind	kil. gross	0 50
24	Perfumes and cosmetics (cancelled)		
25	Alcohol and ether containing medicines in so far as they are not duty free under § 2 *d.* of the remarks to Tariff Nos. 10 to 12	kil. net	5 00
	Tare.—Cases 15 %.		

B.—EXPORT DUTIES.

1	Female cattle	head	20 00
2	Ewes (sheep and goats), excepting angoras	,,	5 00
3	Angoras (male and female)		Prohibited
	Remark to No. 3.—This prohibition shall not apply to the exportation of angora rams or ewes to any neighbouring colony or state whose laws similarly prohibit the exportation therefrom of such animals.		
4	Sealskins, bobskins	each	1 00
5	Guano:		

Annual output duty by a proportion of ammonia of:

	5½ %	5½ % to 7 %	7 % to 9 %	over 9 %
500 tons and under	—	—	—	—
Over 500 tons to 1,000 tons	M 1 25	3 00	4 00	5 00
Over 1,000 tons to 2,000 tons	2 50	6 00	8 00	10 00
Over 2,000 tons	5 00	12 00	16 00	20 00

per ton weight.

ORDER OF THE GOVERNOR OF GERMAN SOUTH-WEST AFRICA, OF FEBRUARY 28, 1909, RELATING TO THE EXPORT DUTIES ON DIAMONDS.

§ 1.—The exportation of diamonds other than those completely cut is subject to a duty of 33⅓ % *ad valorem.*

The value shall be determined according to the selling price, minus 5 %, obtained outside the Protectorate, and in conformity with § 1 of Imperial Ordinance of January 16, 1909, relating to the diamond trade in German South-West Africa.

§ 2.—Exportation can only be effected by sea and solely *via* Luderitzbucht, and by such authorities or persons as were authorised to do so under § 1 of Ordinance dated January 16, 1909.

§ 3.—The General Regulations contained in the Customs Ordinance of January 31, 1903, and the provisions adopted for carrying the same into effect, shall be applicable to the exportation of diamonds, unless repugnant with the terms of the present Ordinance and Imperial Ordinance dated January 16, 1909, relating to the diamond trade in German South-West Africa.

§ 4.—Any person attempting to evade payment of export duty on diamonds or to export diamonds through any other locality than Luderitzbucht shall be liable to an imprisonment not exceeding 3 months, and to a fine not exceeding 100,000 marks. Moreover, the stones attempted to be fraudulently exported shall be forfeited.

Should it be impossible to confiscate such stones, the judgment will order payment of the value thereof, and if the value cannot be ascertained, contraveners shall be liable to pay the amount estimated to be due.

REGULATIONS AS TO IMPORTATION OF ANIMALS INTO GERMAN SOUTH-WEST AFRICA.

The *Deutsches Kolonialblatt* for the 1st March, 1902, contains the text of a Decree of the Governor of German South-West Africa, issued with a view to the prevention of cattle disease in the Protectorate. The following are the principal provisions of the Decree:—

The importation into the Protectorate of animals suffering from any contagious disease is forbidden.

In the case of imported horses, donkeys, mules, hinnies, cattle, sheep, goats, and pigs, the importer is required to produce the following certificate:—

(*a*) A certificate from the proper authorities at the place of origin, stating that no contagious disease affecting the particular kind of animal to be imported has occurred in that place.

(*b*) A certificate signed by the police authorities at all the stations on the route followed by the animals up to the frontier of the Protectorate, stating that the animals have not, during transit through their district, touched any place at which the existence of contagious disease has been proved.

(*c*) In the case of animals imported from Europe an additional certificate is required, showing that the animals were inoculated with tuberculin before embarkation, and that no rise in the warmth of the body exceeding 0·5 degrees has taken place.

ORDINANCE RELATIVE TO THE IMPORTATION OF FIRE-ARMS AND AMMUNITION INTO THE GERMAN PROTECTORATE OF SOUTH-WEST AFRICA.

In pursuance of § 11 of the law dated March 15, 1888, concerning the administration of justice in German Protectorates, it is ordered as follows for the whole extent of South-West Africa:—

§ 1.—The Imperial Administration is alone authorized to import and deal in fire-arms, ammunition and gunpowder, of every description whatever.

§ 2.—The authorization to import fire-arms or ammunition may be granted to non-natives for their personal use, subject to a permit in writing being issued by the competent district Administration, provided they offer sufficient guarantee that such arms or ammunition shall not be sold or disposed of to third parties.

§ 3.—No permit is required for officials of the Imperial Administration, or for officers and Europeans connected with the Protectorate troop for the purpose of importing fire-arms intended for their personal use or forming part of their equipment.

§ 4.—The sanction of the authorities is required for any cession of arms or ammunition granted either to non-natives or natives, by way of sale, exchange, donation or otherwise.

§ 5.—The authorization issued by the Imperial Administration to import any kind of fire-arms shall not dispense with the obligation to pay, in each case, the import duty provided.

§ 6.—Any fire-arm imported but not destined to the equipment of persons mentioned in § 3 must be stamped and entered in a register kept by the police authority.

§ 7.—In virtue of the entry, a permit shall be issued to the bearer stating that the arm has been stamped, and the name of the person authorized to carry same.

The permit shall be valid for a term of five years from the date of issue, and may subsequently be renewed.

Any bearer of a fire-arm is bound to have his permit on him, and, on requisition, to exhibit the same to police officers.

In case of proved abuse, the permit may be withdrawn either definitely or for any specified time.

§ 8.—A fee of 5 marks shall be collected for every permit first issued and 3 marks for each renewal thereof. In case of loss of a permit, another may be issued on payment of a fee of 1 mark.

§ 9.—The officials of the Imperial Administration, as well as persons forming part of the Protectorate troop, must, for fire-arms not belonging to their armament, likewise be provided with a permit and pay the fees prescribed.

§ 10.—Any person already in possession of a fire-arm must, within three months at the latest, computed from the day of the coming into effect of the present ordinance, apply to the Police authorities for the purpose of having the arm stamped and permit issued, both which will be effected free of charge.

On the termination of this period and up to the expiration of three subsequent months, the stamping of the arm and issue of the permit shall be subject to a fee of 5 marks provided in § 8. Should, after such last-mentioned delay, unstamped arms still be found in the possession of whites or natives, the penalties provided in § 13 shall attach.

The above-mentioned periods may, for good reasons and for certain parts of the Protectorate, be extended by ordinance of the Administrator.

§ 11.—Indigenous captains shall, by their annual salary, guarantee the observance of the present ordinance by subjects of their tribe, as well as the execution of the penalties thereby provided.

§ 12.—An ordinance of the Imperial Administrator shall determine the official place of sale of arms and ammunition; said Administrator shall likewise establish the necessary regulations for the execution of the ordinance.

§ 13.—Contraventions to the present ordinance shall, provided that no heavier penalty be enacted by penal law, be liable to a maximum imprisonment of three months and to a fine up to 5,000 marks, or to only one of these penalties. All fire-arms, ammunition and gunpowder, causing the offence, shall be liable to forfeiture.

§ 14.—The present ordinance shall enter into force on January 1, 1898.

GERMAN WEST AFRICA

CAMEROONS

ORDINANCE OF SEPTEMBER 10, 1913, RELATING TO THE CUSTOMS TARIFF.

("*Deutsches Kolonialblatt*" *of November* 1, 1913.)

§ 1.—The duties shall be levied in accordance with the following Tariff:

A.—IMPORT DUTIES.

		Mks. pfg.
1.	Alcoholic liquors with an alcoholic content of up to 50 per cent. Tralles, inclusive, except wine with a spirit content of not more than 25 per cent., and except sparkling wine, and beer	litre 3 00
	And for every 1 per cent. of alcoholic content in excess	litre 0 10
2.	Alcoholic or etheric perfumery and cosmetics in so far as they are not, by reason of their composition, price, and exterior make-up, destined exclusively or chiefly for the use of non-native persons or excepted by special Proclamation of the Governor; and also non-alcoholic or etheric medicines, in so far as they are not included in paragraph 8 of the list of duty-free articles	litre 3 00
3.	Wines and similar vinous beverages—	
	(*a*) Containing not more than 15 per cent. of spirit	10 % *ad val.*
	(*b*) Containing more than 15 per cent. but not more than 25 per cent. of spirit	litre 0 60
	(*c*) Containing more than 25 per cent. of spirit	Dutiable under Tariff No 1
4.	Sparkling wines—	
	(*a*) In bottles containing up to 0·50 litre inclusive	bottle 0 50
	(*b*) In bottles containing more than 0·50 up to 1 litre inclusive	bottle 1 00
	(*c*) In receptacles containing more than 1 litre	litre 1 60
5.	Beer—	
	(*a*) In bottles containing up to 0·50 litre inclusive	bottle 0 95
	(*b*) In bottles containing more than 0·50 up to 1 litre inclusive	bottle 0 10
	(*c*) In receptacles containing more than 1 litre	litre 0 13
6.	Hand fire-arms of all kinds	each 10 00
7.	Powder and cartridges of all kinds	kilog. gross 1 00
8.	Rice	1,000 kil gs. 20 00
9.	Dried fish	,, 50 00
10.	Salt	,, 60 00
11.	Tobacco, unmanufactured	kilog. net 1 50
12.	Textile wares of all kinds	15 % *ad val.*
13.	Iron wares of all kinds	20 % ,,
	All other articles except those which are expressly designated in the Free List	10 % *ad val.*

B.—EXPORT DUTIES.

		Mks. pfg.
1. Rubber, except plantation rubber exempt from duty under special provisions	kilo. net	0 40
2. Ivory, crude or manufactured	„	2 00
3. Cattle:		
a. Neat cattle, female	head	20 00
b. „ male	„	10 00
c. Calves	„	5 00
d. Horses	„	20 00
e. Asses	„	3 00
f. Sheep and goats	„	1 00
4. Kola nuts, fresh	1,000	6 00

LIST OF ARTICLES EXEMPT FROM IMPORT DUTY.

1. Wares and goods landed owing to sea accident or damage, provided the same be subsequently re-exported.

2. All articles imported for use by the Imperial Admiralty and the Imperial Postal service, and also appliances and other articles intended for the construction, working and maintenance of wireless and cable telegraph stations.

3. All articles imported by Christian missions, religious communities, invalid establishments and sanitoria, to be used immediately in Divine worship, education and in nursing the sick.

The Governor is empowered, subject to the previous sanction of the Chancellor of the Empire (Imperial Office for the Colonies), to grant other reductions of duties to missions at work in the Protectorate and not engaged in trade. These reductions are not to exceed 2,500 marks per year.

4. Machines and implements of all kinds, transmission belts, lifting jacks, lifting appliances, rams, finished parts of machines, except screws, bolts, nuts, nails and brads; materials for the permanent way of railways, instruments fit only for cultivating and preparing products of the soil or to be used in raising stock, poultry, and bees, or for fishing.

5. Means of conveyance of all kinds ready for use, and finished spare parts thereof, complete accessories required for the use of means of conveyance, and solely fit for the working and repair thereof, harness and saddlery.

6. Lime, cement, corrugated sheet iron, washers and nails for corrugated iron, roofing cardboard and similar roofing materials, steel rods, expanded metal in the shape of wire netting, &c. for reinforcing concrete, wrought iron, shaped and steel for building partition frames, joists, roofs and staircases, window glass.

7. Physical, astronomical, chemical, mathematical, optical and similar instruments intended for scientific purposes; spy glasses, opera glasses and the like ("*ferngläser*"); photographic apparatus; typewriters and calculating machines; complete accessories and duplicate parts for the articles specified in this number.

8. Medical instruments and apparatus, medicines and disinfectants enumerated in the German pharmacopœia or in a list to be drawn up and published annually by the Reporting Officer of Health; surgical dressing and similar articles to be used only in connection with the sick.

9. On special application: Articles for domestic use and trousseaux (such as furniture, household effects, wearing apparel, made-up linen), imported for their own use and for permanent stay by Europeans or persons assimilated to them, coming into the Protectorate to settle or marry.

10. Hand baggage of European travellers or persons assimilated to them.

11. Wearing apparel, linen and the like, consumable articles in small quantities, &c., imported by travellers for their own use, travelling requisites of persons coming in the Protectorate only for making a journey therein, who have, therefore, no fixed residence therein; regulation arms of officers of the colonial troops.

12. Used clothing and linen, not intended for sale, imported before or after the owner's arrival.

13. Bags; other containers and packages imported to be used in packing articles for export or which are re-imported from abroad after having been used for proved exportation. In the former case the Customs shall require proof that the articles have been re-exported within a period to be fixed by them and, if they deem fit, a guarantee for payment of import duty. These formalities may be dispensed with if the containers, &c. have already served for the same purpose, and if they are undoubtedly intended for the re-exportation of merchandise.

14. Live animals of all kinds, including poultry; fresh meat, fresh fish.

15. Seeds and live plants, fresh fruit, fresh vegetables.

16. Manure and fertilizers.

17. Coal, coke, patent fuel, benzine, benzol and other combustible oils, mineral lubricating oils, mineral lubricating greases, carbide of calcium, paraffin for motors, in accordance with special provisions to be enacted.

18. Ice.

19. Mineral waters.

20. Printed books, paper printed or written upon, *i.e.*, literary works, printed or written in any language, and printed paper not prepared to be subsequently filled up or completed.

21. Coffins, tombstones, and funeral ornaments.

22. Coins and paper currency of a legal tender in the Protectorate.

23. Solidified alcohol, *i.e.*, alcohol to burn in a solid state; liquid alcohol to burn, subject to special control.

24. Products of the African soil, liable to an export duty on leaving the Customs territory.

25. On special application and subject to the sanction of the Governor, materials for forming collections sent by State or municipal museums or medical establishments to Europeans or to persons assimilated to Europeans, including spirits for preserving specimens; in regard to such spirits, special measures shall be adopted in each case.

26. Sample cards and samples in lengths or otherwise only capable of being used as such.

27. Under special control, plantations may obtain from the Governor, during the first three years following the date of entry into operation of the present list of exemptions and during three months in each year an authority to import free of duty rice and dried fish as food for the workmen employed in the plantations, to an amount to be fixed annually by the Governor according to the number of workmen employed as shown by the books for the previous year.

28. Spirits for agricultural research, subject to the special measures of control to be adopted in each case.

§ 2.—This Ordinance shall enter into force on the 1st October, 1911.

PROHIBITED IMPORTS.

Maria Theresa dollars may only be imported in the Protectorate subject to the authorisation of the Governor. All contraventions shall be liable to a fine not exceeding 500 marks, or, in case of non-payment, to imprisonment, and the coins shall be forfeited. The importation of cowries into the Protectorate is also prohibited.

Circular of the Governor of the Cameroons, dated September 10, 1905, relating to the importation of, and trade in, War Material.

1. Until further notice, the importation of, and trade, in war material are prohibited in the following parts of the Protectorate:

In the districts of Ossidinge on the right bank of the River Cross, of Fontemdorf-Tinto, Johann-Albrechtshöhe North of the Manengouba mountain, of Bamenda and Lomie, and in the territory of Njong beyond Akonolinga.

2. In case of doubt, the Local Administrative Authority shall determine the limits of territory covered by the prohibition.

3. The previous ordinances prohibiting the importation of, and trade in, war material, in other parts of the Protectorate, are cancelled.

4. The general prohibition to import muzzle-loading guns and trade gunpowder contained in Ordinance dated April 14, 1905, is maintained.

The exportation of ivory is subject to a duty of 2 Marks per kilo.

Ordinance of the Governor of the Cameroons dated October 24, 1904, amending the Customs Tariff in the portions of the territory of the Cameroons Protectorate included in the Western zone of the Conventional Basin of the Congo.

(*Deutsches Kolonialblatt* of January 1, 1905.)

§ 1.—Schedule *A* and *B* to Ordinance dated April 1, 1899, together with the modifications and additions made to such schedules shall cease to be in force from and after March 31, 1905.

§ 2.—The following Customs tariff shall from and after the same date, enter into operation in regard to the territory referred to in § 1 of the said Ordinance:

TARIFF OF IMPORT DUTIES.

		Marks.
1 Spirits: Rum, geneva, alcohol, and other alcoholic liquids, neither sweetened nor mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer:		
a. Of a strength up to 50° Tralles inclusive	litre	0 75
b. For every degree in excess, an additional duty of	c.c.	0 05
2 Spirits: Rum, geneva, alcohol and other alcoholic liquids, sweetened or mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer as, for instance, all liqueurs	litre	1 00
3 All other goods not being included in the free list	*ad val.*	10 %

The value serving as a basis is that established in the invoice intended for clearance through the sea Custom-house in the port of importation, and is to include freight and other charges. Should it be impossible to produce the invoice for imported goods, the value for the purposes of clearance shall be ascertained and declared by the importer in concurrence with the Customs.

LIST OF DUTY-FREE ARTICLES.

Boats and craft, steam engines, machinery for industrial or agricultural purposes, also tools of trade and agriculture, shall be exempt from import duties until further orders.

Locomotives, waggons and railway stock shall be free of duty during construction of the lines and up to the date when they are opened to traffic.

Scientific instruments and those of precision, as well as articles connected with Divine Worship or humanitarian purposes, also travelling effects for the personal use of travellers and persons coming to settle in the Protectorate shall be exempt from duty.

TARIFF OF EXPORT DUTIES.

		Marks.
1 Ivory and caoutchouc	*ad val.*	10 %
2 Earthnuts, coffee, red copal, white copal (of inferior quality), palm oil, palm nuts and sesame	*ad val.*	5 %

The values to serve as bases for collecting the export duties on ivory and caoutchouc shall be the following:

Ivory in pieces, ends, etc.	kilog.	8 00
Tusks weighing less than 6 kilogrammes	do.	12 80
Tusks weighing 6 kilogrammes and upwards	do.	16 30

Note.—No elephants' tusks weighing less than two kilos. shall be bought, sold, disposed of or dealt in. The exportation of the tusks referred to is only allowed subject to a special authorisation from the Governor.

Caoutchouc	do.	4 00

Note.—Rubber harvested in plantations remains free of duty upon compliance with the special regulations to be enacted by the Governor as regards its quality, storage, packing and shipment.

These evaluations are subject to revision from year to year according to market prices on the African Coast and subject to conditions according every guarantee to trade

TOGOLAND

Ordinance of March 24, 1910, establishing a new Customs Tariff.

("*Deutsches Kolonialblatt*," No. 14, of 1910.)

§ 1.—Import duties shall be levied in accordance with the Customs Tariff hereunto annexed.

§ 2.—The present Ordinance shall enter into force on the 1st April, 1910. From and after the same date, all Ordinances and Notifications of the Governor of Togoland are repealed.

A.—IMPORT DUTIES.

Nos.	Goods.	Duties. Marks.
1	Spirits and alcoholic liquids of all kinds, except non-sparkling wines, sparkling wines and beer:	
	A.—Spirits and alcoholic liquids, neither sweetened nor	

Nos.	Goods.	Duties. Marks.
	mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer:	
	a. Of a strength of 50° Tralles ..... litre	0 80
	b. Of a strength above 50° Tralles, per degree in excess litre	0 01.6
	c. Of a strength under 50° Tralles, per degree under ,,	0 01.6
	B.—Spirits and alcoholic liquids, sweetened or mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer ..... litre	1 20
2	Tobacco ..... kilo.	0 50
3	Salt ..... ,,	0 02
4	Sugar ..... ,,	0 05
5	Petroleum and illuminating oils ..... litre	0 05½
6	Firearms ..... each	3 00
7	Gunpowder ..... kilo.	1 00
8	Fish of African origin, dried, salted, smoked, cooked or fried ,,	0 05
9	All other articles, not expressly designated as being free of duty ..... *ad val.*	10 %
10	Wines of all kinds, and similar beverages containing wine:	
	a. Containing not more than 15% of alcohol ..... *ad val.*	10 %
	b. Containing more than 15% but not more than 25% of alcohol ..... litre	0 60
	c. Containing more than 25% of alcohol (dutiable under No. 1 B).	

Note.—In order to ascertain the duties to be levied on gin imported in glass bottles packed in cases, 1½% of the quantity shipped shall be deducted to compensate the loss resulting from the breakage of bottles during the voyage or at the time of landing.

On importation of rum, alcohol, petroleum and other dutiable goods, so long as these goods remain under Customs supervision, estimate will be made, at the request and expense of the importer, for loss during the voyage or at the time of landing, and the amount shall be deducted at the time of clearance.

B.—LIST OF ARTICLES EXEMPT FROM IMPORT DUTY.

1. All articles imported by the Government.
2. All articles imported for use by the Imperial Admiralty and the Imperial Postal service, also machines, implements and articles of all kinds intended for the construction, working and repair of wireless telegraphs and submarine cables.
3. All articles imported by Christian Missions, religious communities, invalid establishments and sanatoria, to be used directly in Divine Worship, education and in nursing the sick.
4. Machines and instruments, materials and working plant, directly intended for building and repairing the roads or for building, repairing and operating railways and other means of public conveyance.
5. Hand baggage of European travellers or persons assimilated to them, also articles of adornment or of current use, suitable to be worn on the person, and intended for the use of travellers.
6. Wearing apparel, linen, consumable articles in small quantities, and for a value not exceeding 5 marks, imported by travellers for their own use
7. Used clothing and linen, not intended for sale.
8. Fertilizers.
9. Containers and packing, imported as such, *e.g.*, empty cases or casks, even in shooks, empty bottles, bags, bagging, tarred cloth and hoop iron.
10. Live animals of all kinds, including poultry; fresh meat and fresh fish.
11. Seeds and live plants.
12. Machines of all kinds, also water pumps, finished spare parts and appurtenances therefor, with the exception of sewing machines, typewriters, calculating machines and talking machines, scales (weighing apparatus), washing and wringing machines, meat-chopping machines, ice cream machines and knife cleaning machines; agricultural implements including apparatus necessary for breeding.
13. Machinery for mining operations and for the sinking of artesian wells, and their spare parts.
14. Plant for portable railways, freight waggons and boats for carrying goods; motor vehicles and motor cycles of all kinds, finished spare parts of the same and appurtenances necessary for the working of motor vehicles and motor cycles and suitable exclusively for the use and equipment thereof.
15. Coal, coke and patent fuel, including charcoal.
16. Physical, astronomical, chemical, mathematical, optical and similar instruments for scientific purposes; also articles imported by scientific establishments of Germany for scientific research, and addressed to physicians or other persons, more especially bottles for collections and liquids for the preservation of specimens of natural history.
17. Medical instruments and apparatus, dressing and medicines, the latter so far as they are specified in the *Pharmacopœia Germanica*.
18. Printed books, or manuscript, maps, music, paper wholly printed, written upon or lithographed.
19. Ice.
20. Mineral waters, artificial or natural.
21. Filters.
22. All articles to be used as personal wearing apparel by officials, European employees, and officers of the Government, officials of the Imperial Postal service, also by hospital sisters and nurses; except linen.
23. Coffins and parts thereof, tombstones and funeral ornaments.
24. Sample cards and samples in cuttings or specimens, to be used exclusively as samples.
25. Coins and banknotes of any value. (Maria Theresa thalers are not considered as coins free under No. 25 of the present Free list and are dutiable according to No. 9 of the Tariff.)
26. Ivory, india rubber, palm kernels, palm oil, kola, maize and other West African agricultural produce, even ground.
27. Solidified alcohol, namely, alcohol for burning in a solid condition; liquid alcohol for burning, under special control.

The following regulations are in force with regard to the importation of fire-arms, gunpowder and ammunition. The importation of these goods can only be carried on by sea. Importation across the frontiers is only allowed under a special permit accorded by the Administration, and such permits must only be given for a specified number of fire-arms and a specified quantity of gunpowder, and only if ample security be given that the goods to be imported will not be sold or otherwise supplied to third persons.

The importation of rifled and non-rifled muzzle-loaders with percussion caps and especially of the so-called cap-guns, is prohibited.

Contravention of these regulations is punishable with confiscation of the imported goods, and with imprisonment for a period not exceeding three months, or with a fine not exceeding 5,000 marks, with or without imprisonment.

Until further orders the importation from Europe of horned cattle and fissipeds of all kinds is prohibited.

EXPORT TARIFF.

Ordinance of the Governor of Togoland, dated December 31, 1904, relating to the exportation of cattle, &c.

(*"Deutsches Kolonialblatt," No. 4, of February 15, 1905.*)

§ 1.—The exportation of neat cattle, sheep, goats, pigs and poultry, is prohibited, whether by sea or land.

§ 2.—The Government may, however, authorize the exportation of such animals. The export permit issued for that purpose shall be subject to the following taxes:

5 marks in the case of neat cattle;
2 ,, ,, ,, small cattle;
0 25 ,, ,, ,, poultry.

Such taxes shall be levied by the Customs in their respective districts, and elsewhere by the proper local authorities.

§ 3.—In special cases, the Government may grant a reduction of, or exemption from, the duties leviable under § 2.

§ 4.—Persons contravening the present Ordinance shall be liable to a fine not exceeding 1 000 marks, or to an imprisonment not exceeding 3 months.

The export of wood is only permitted subject to the consent of the District Commissioner, and the same regulation is applicable to the felling of wood for industrial purposes on land which is not private property.

Nutwood may not be exported from the Protectorate, under penalty of a fine not exceeding 1,000 marks or imprisonment for not more than three months, with or without the fine.

GERMAN EAST AFRICA

CUSTOMS TARIFF.

In force April 1, 1904.

Notification of the Governor of German East Africa, dated December 28, 1904, respecting the adoption of the money called "Heller."

(*"Deutsches Kolonialblatt," No. 5, of March 1, 1905.*)

In accordance with § 2 of the Ordinance issued by the Chancellor of the Empire on February 28, 1904, in reference to the monetary system employed in German East Africa, and in pursuance of the notification dated April 18, 1904, the rupee of 100 *heller* shall substitute the rupee of 64 *pesa* from the 1st April, 1905.

From the same date, the new copper coins (1 heller and ½ heller) shall be accepted for all payments both in the Public pay offices and in private trade, up to an amount of 2 rupees.

I.—IMPORT DUTIES.

		Rup.	Heller.†
1.	Spirits of all kinds, alcoholic essences and perfumery ..... litre	1	00
	Note 1.—In ascertaining the capacity of bottles, jugs, &c. fractional parts of a tenth of a litre contained therein are to be reckoned as a full tenth, and the whole capacity estimated accordingly.		
	Note 2.—Spirits and alcoholic essences for medicinal purposes are to be free of duty.		
	Note 3.—Alcohol unfit for consumption (denaturated), as well as solidified alcohol, is exempt from duty.		
2.	Sparkling wines ..... per bot.	1	00
3.	Still wines—		
	(*a*) In bottles ..... ,,	0	35
	(*b*) In casks and other receptacles containing more than 2 litres ..... litre	0	25
	Note to Nos. 2 *and* 3.—Half bottles are to pay half the duties on full bottles.		
4.	Beer of all kinds—		
	(*a*) In bottles ..... bot.	0	10
	(*b*) In casks and other receptacles, containing more than 2 litres ..... litre	0	10
5.	Rice, unhulled ..... 100 lbs.	0	70
6.	,, hulled ..... 100 ,,	1	00
	Note to Nos. 5 *and* 6.—Mixtures of hulled and unhulled rice are to be dutiable as hulled rice.		
7.	*Chiroko* (beans) ..... 100 ,,	1	00
8.	*Mtama*, maize, beans, and all other kinds of grain and pulse, not elsewhere mentioned ..... 100 ,,	0	50
9.	Raw tobacco, and tobacco prepared and packed in the native manner ..... lb. (gross)	0	20
10.	Cigars and cigarrettes ..... ,, (net)	0	50
11.	All other manufactured tobacco ..... ,,	0	40
	Note to Nos. 10 *and* 11.—Duty on manufactured tobacco imported in boxes, &c., may be calculated either on the gross weight, with a tare allowance of 20 per cent., or on the ascertained net weight, at the option of the importer. In ascertaining the net weight, the weight of the immediate coverings, in which the goods are generally sold (*e.g.*, small boxes, tins, &c.), is to be included.		
12.	Opium, hemp, hashish ..... *ad val.*	25 %	
13.	Salt ..... 100 lbs.	0	25
14.	Firearms, parts thereof and ammunition:		
	(*a*) Breech loaders with rifled barrels (rifles, double-barrelled guns with only one rifled barrel) ..... each	15	00
	(*b*) Breech loaders with unrifled barrels (shot guns) ,	10	00
	(*c*) All firearms not falling under (*a*) or (*b*) (muzzle loaders, pistols, revolvers, &c.) ..... ,,	5	00
	(*d*) Parts of firearms of all kinds (locks, barrels, stocks, &c.) ..... *ad val.*	15%	
	(*e*) Ammunition, cartridges, powder, shot (cartridge cases, percussion caps, &c.) ..... *ad val.*	15%	
15.	All other articles, except those expressly specified in the free list ..... *ad val.*	10 %	

† 1 rupee = 100 heller.

Extract from the Ordinance of the Governor of German East Africa, dated May 12, 1904, affecting the Excise duty on salt.
(*"Deutsches Kolonialblatt" No.* 15, *of July* 15, 1904.)

§ 1. Salt intended for consumption in the Customs Territory of German East Africa shall be charged with an Excise duty of 1½ Rupees per 100 ratel gross weight.

§ 2. Salt imported from a country not included in the Customs Territory is also subject to this duty, which will be levied at the same time as the import duty (No. 13 of the Customs Tariff, dated June 13, 1903), quantities under 20 ratel shall be free from both import and consumption duties.

§ 6. Salt for agricultural and industrial purposes, rendered unfit for human use (denaturated) is exempt from the Excise duty on production of documents deemed sufficient (order note or consignee's receipt) to prove the purpose for which it is imported.

§ 7. Salt produced in the Customs Territory is exempt from the Excise duty on exportation, provided the exportation thereof be proved by a certificate from the office of clearance outwards.

The provisions of the Customs Ordinance relating to temporary importation and transit shall apply to the collection and refund of the tax on salt imported or crossing in transit, under a re-export declaration.

§ 10. The present Ordinance shall enter into operation in the districts of the Coast on the 1st October, 1904, and, in the other districts, on a date to be fixed hereafter.

FREE LIST.

	Rup.	Heller.
The following articles are free of import duty :— Ivory, and other tusks and bones; horns; hides and skins; tortoise shell; living animals of all kinds; caoutchouc; copal; orchilla; copra; seeds‡ and living plants; fertilising and disinfecting substances and coagulating material; agricultural implements and implements intended for use in tapping rubber trees, such as buckets, knives, brushes; agricultural, mining, and industrial machinery, and repairing pieces; means of transport, and repairing pieces; scientific instruments; surgical instruments and apparatus, medicines and bandages; printed books, paper printed or written on; pictures, framed or not; statues; grave-stones, &c.; German coin, foreign gold coin, silver or copper coin of the German East Africa Company; uniforms; samples without value; articles for the use of Christian missions, hospitals, &c.; barbed fence wire, machinery, tools, and materials directly imported for the construction of roads, railways, &c		

II.—EXPORT DUTIES.

1. Ivory ..... *ad val.* 15 %		
2. Hippopotamus' and wild boars' teeth ..... „ 15 %		
3. Horns of the buffalo, eland, *kudu*, and *rupp*-antelopes—		
Head of horns	5	00
Single horn	1	00
4. Rhinoceros' horns ..... *ad val.* 15 %		
5. Horns of other wild animals—		
Head of horns	2	00
Single horn	1	00
6. Horns of domestic animals ..... *ad val.* 12 %		
7. Raw hides and skins of the giraffe, zebra, rhinoceros, and parts thereof ..... „ 15 %		
8. Raw hides and skins, unenumerated ..... „ 12 %		
9. Tortoise-shell ..... „ 12 %		
10. Cowries and other shells ..... „ 7 %		
Note to Nos. 1-10.—Articles manufactured from the raw products enumerated in Nos. 1-10 are dutiable as the raw products.		
11. Living animals—		
(*a*) Horses ..... Each	25	00
(*b*) Mules ..... „	20	00
(*c*) Asses (*Muskat*) ..... „	20	00
(*d*) Asses (half-bred and "*Wanjamwesi*") ..... „	7	00
(*e*) Male cattle ..... „	8	00
(*f*) Female cattle ..... „	20	00
(*g*) Sheep and goats ..... „	1	00
(*h*) Zebras, giraffes, eland and antelopes ..... „	10	00
(*i*) Fowls ..... „	0	10
(*k*) Parrots ..... „	1	00
(*l*) Ostriches ..... „	1000	00
12. Fresh meat ..... *ad val* 15 %		
13 Sharks' fins ..... „ 10 %		
14. Caoutchouc ..... 100 lbs.	18	00
Note.—Caoutchouc obtained from plantations is to be free of export duty.		
15. Copal ..... „ 15 %		
16. Woods of all kinds, worked or not :—		
(*a*) Mangrove wood ..... cub. metre	0	60
(*b*) All other woods ..... „	1	50
17. Mat-weed, palm leaves, mats, bast sacks & baskets *ad val.* 5 %		
18. Native tobacco ..... „ 10 %		
19. Wax ..... „ 2 %		
20. Sugar-cane and its products ..... „ 5 %		
21. Salt ..... „ 10 %		
22. Plants of sizal : Bulblets ..... each	0	10
Young plants ..... „	0	25
23. Ostrich eggs ..... „	75	00

‡ Rice, mtama, cocoa-nuts, and similar products are not to be regarded as seeds.

All articles not enumerated above are to be free of export duty.

Goods in transit through the Protect rate may be exempted from the payment of import and export duties on payment of a fee to be fixed, and observance of special regulations to be issued by the Governor of the Colony.

STATISTICAL FEE.

Goods exempt from duty, either on importation or exportation, are subject to a statistical fee of 8 pesa for every 100 rupees, or part of 100 rupees, of the value of the goods. Exception is made in the case of certain articles specified in the Ordinance, including consignments of a value of less than 5 rupees.

Extract from the Ordinance of the Governor of German East Africa, dated August 4, 1904, respecting the importation of cotton seed.
(*"Deutsches Kolonialblatt" No.* 20, *of October* 1, 1904.)

Cotton seed is prohibited to be imported from America. Importation of cotton seed from other origin can only take place via Tanga, and upon production of a certificate from the Agricultural Biological Institute at Awani, to the effect that said seed does not contain boll-weevil or other noxious insects.

SAMOA

Ordinance of July 1, 1901.

SOLE §. All Customs duties, dues, taxes and other accessory receipts, hitherto collected on behalf of the Government in American dollars, shall, from and after the date of this Ordinance, be levied in marks (British sovereigns and half sovereigns, however, are to be legal tender at the rate of exchange fixed by the Government), according to the following tariff :

IMPORT DUTIES.		M.	pf.
1 Ale, porter and beer	litre	0	20
2 Spirits	„	2	50
3 Wines, other than sparkling	„	0	50
4 Wines, sparkling	„	1	40
5 Tobacco	kilog.	4	50
6 Cigars	„	9	00
7 Sporting arms	each	16	00
8 Gunpowder	kilog.	2	50
9 Goods of all kinds except those above specified	*ad val.*	12½	%

Notification of the Governor of Samoa, of August 31, 1907, levying a transit duty.

§ 1.—Goods landed at the Apia custom house and afterwards re-exported without having passed customs clearance, are liable to transit duty.

§ 2.—Said duty is fixed as follows :—

(*a*) For cargoes of timber ½ mark per 100 English ft., any fraction of 100 ft. being taken as a unit,

(*b*) For all other goods, ½ mark per package.

§ 3.—The duty will have to be paid prior to the goods being removed from the custom house at Apia.

The importation of cocoa seed and cocoa plants from Ceylon and the Dutch East Indies is prohibited, and importation from other countries is only permitted subject to previous permission of the Government.

The importation is prohibited, until otherwise ordered, of poultry from New Zealand, Fiji, and Tonga. (Ordinance of July 21, 1908.)

Except under special permit, the importation of all kinds of animals, other than domestic animals, is prohibited.

Under the name of domestic animals, this Ordinance includes horses, mules, asses, neat cattle, swine, goats, dogs, cats and poultry of every description.

On the importation of domestic animals it will be necessary, prior to landing, to produce to the Customs a certificate from the competent sanitary authorities of the place of origin. (Ordinance of February 16, 1909.)

The importation of air guns and pistols is prohibited from and after Jan. 1, 1912.

Export duties are abolished.

GERMAN NEW GUINEA

ORDINANCE OF JUNE 10, 1908, ESTABLISHING THE CUSTOMS TARIFF FOR GERMAN NEW GUINEA PROTECTORATE, INCLUDING THE CAROLINE, PELEW, MARIANNE AND MARSHALL ISLANDS.

(*Deutsches Kolonialblatt*, of September 15, 1908.)

CUSTOMS TERRITORY.

§ 1.—The Customs Territory includes the New Guinea Protectorate and the Islands. The Customs frontier is formed on the sea board by the coast line along the sea, and in the inland part of Kaiser Wilhelm's land, by the frontier of the Protectorate.

Vessels engaged in the coasting trade in the Protectorate are liable to duty. Vessels coming from abroad and engaged in the coasting trade are exempt from duty provided they are exclusively used in carrying goods and passengers.

GENERAL REGULATIONS RESPECTING IMPORTATION, EXPORTATION AND TRANSIT.

§ 2.—Save the exceptions provided for in § 3, all products of the soil, arts and industry may be imported, exported or carried in transit.

§ 3.—Importation of the following articles is prohibited :

1. Opium, except for medicinal purposes.
2. Arms, ammunition and explosives not intended for the personal requirements of non-natives.

Exceptions to this prohibition shall only be granted under a permit in writing from the Governor, or from officials empowered by the Governor, or, if in the Territory of the Islands, under a permit in writing from the Heads of Districts. Other exceptions to the provisions of § 2 may be temporarily made in favour of specified articles in case of extraordinary circumstances or for sanitary reasons or on the ground of public safety. These measures shall be adopted by the Governor for all or part of the Protectorate, and as regards the Territory of the Islands, either by the Governor or the Heads of Districts.

§ 4.—Importation and exportation can only be effected through certain specified localities where a Customs office exists.

PAYMENT OF DUTIES.

§ 5.—Articles dutiable under the Tariff (§ 6) shall be liable to pay duty on passing the Customs line, without prejudice to the obligations imposed upon vessels by virtue of sub-section 2 of § 1.

§ 6.—The duties are levied in accordance with the annexed Tariff.

§ 8.—The duties are payable in legal currency of the country; sums of less than 50 *pfennigs* shall not be charged.

EXEMPTIONS.

§ 9.—Articles of native origin are free of duty as well as goods of foreign origin which after paying duty cross the Protectorate outside the Customs zone.

§ 10.—No import duty shall be levied on entry, subject to a declaration of re-exportation, in respect of articles transported from the Protectorate to a foreign country for temporary use, or for repair or modification, provided that the same be re-imported within a period not exceeding one year, to be fixed by the Customs, and that the goods be duly identified.

§ 11.—Articles imported subject to a declaration of re-exportation, are also free of duty, if duly identified by the Customs, and if re-exported within a period not exceeding one year, to be fixed by the Customs. If required by the Customs, the duties payable on the above articles shall be deposited in whole or in part, and in that case the amount of the deposit shall be refunded at the time of re-exportation.

REFUND OF DUTIES.

§ 12.—The duty paid on re-exported articles shall be refunded, subject to compliance with the following conditions:—

1.—The articles must be declared in writing and presented to the Customs for clearance outwards.

2.—Proof of payment of the duties must be furnished by Customs receipts, and the amount of duty paid can in no case be less than 5 marks.

3.—The imported and re-exported articles must be duly identified, and the original packages preserved as far as possible.

DECLARATION.

§ 18.—The Master of a vessel arriving from abroad is required to deliver to the first Custom house of the Protectorate, in the case of imports by sea, a manifest in duplicate showing the name, flag, tonnage and port of departure of the vessel, together with the following information relating to the goods to be landed either in such first port of arrival, or in other ports of the Protectorate in which it is intended to call:—

1.—Name of the Customs ports where it is intended to call.

2.—Name and domicile of the consignees of the articles or goods to be landed.

3.—Number, description and packing of the various packages.

4.—Kind of goods according to their commercial designation.

5.—Place, date and signature of the Master.

One copy of this manifest shall remain at the Customs; the other, *visied* by the Customs shall be handed to the Master who shall present it for *visa* to the other Customs houses which he meets on his voyage. The Master shall further deliver both at the first Custom house and at the others a partial manifest relating to the goods to be landed on each occasion. The unloading of the goods can only commence after the Customs authority has been issued.

POSTAL PARCELS.

§ 26.—As regards postal parcels, the Post office shall forward the declarations accompanying the same to the Custom house concerned which will decide whether it is necessary to examine the parcel or not. After clearance through the Customs, or under a Customs permit, the goods shall be placed at the disposal of the addressee or of the post office for delivery to him. Should the postal parcel not be accompanied by a declaration of its contents, the post office shall address a notification in writing to the Customs specifying the name and domicile of the addressee, or in case of exports, the name of the sender together with the weight of the various parcels. In such case, the Customs shall call upon the addressee or sender to subsequently furnish a new Customs declaration in conformity with the regulations.

Articles contained in letters, of whatever weight, are exempt from all duties and Customs formalities.

TRAVELLERS.

§ 27.—Travellers carrying with them articles liable to duty are only bound to make a simple verbal declaration, provided always these articles are not intended for trade.

CUSTOMS DISPUTES.

§ 32.—Appeal may be made to the Governor against any decision of the Customs in regard to the application of the Customs Ordinance or Tariff; as a last resort the interested party may apply to the Secretary of State for the Colonies of the Empire, but no appeal shall interfere with the execution of any previously rendered decision.

CUSTOMS TARIFF.

(In force July 15, 1908.)

A.—IMPORT DUTIES.

Nos.	Goods.		Rates of Duty. Marks.	Tares.
1†	Cigars	1,000	20 00	—
2†	Cigarettes	,,	10 00	—
3	Tobacco, and all manufactures thereof, not specially mentioned	kilog. net	3 00	20 % in cases.
4‡	*a.* Spirits, potable brandy and liqueurs of all kinds, also essences containing alcohol	litre	2 00	—
	(1) *b.* Southern wines and sweet wines	litre	1 25	—
	(1) *c.* Sparkling wines	,,	1 25	—
5‡	(2) Still wines not mentioned elsewhere	,,	0 60	—
6‡	Beer of all kinds	,,	0 20	—
7‡	Cider and other fruit wines	,,	0 25	—

† Note to Nos. 1 and 2.—For less than 1,000 cigars or cigarettes duty will be levied in proportion.

‡ Note to Nos. 4, 5, 6 and 7.—A breakage allowance of 5 % is made in the case of the articles included under Nos. 4 to 7 when imported in bottles, and when a consignment of at least 100 bottles of each beverage is declared.

(1) Note to Nos. 4*b* and 4*c*.—If valued at more than 5 marks per litre, 25 % *ad val.*

(2) Note to No. 5.—If valued at more than 3 marks per litre, 20 % *ad val.*

B.—EXPORT DUTIES.

Nos.	Goods.		Rates of Duty. Marks.
8	All other articles, so far as they are not expressly enumerated as free of import duty ... *ad val.* 10 %		—
1*§	Copra	metric ton	10 00
2§‖	Trepang:		
	Class *A*	,,	100 00
	Class *B*	,,	50 00
	Class *C*	,,	30 00
3	Tortoise shell (*Schildpatt*)	kilo.	5 00
4	Entire tortoise shells (*Schildkrötenschale*), real	each	10 00
5§	Shells containing mother of-pearl:		
	a. Mother-of-pearl shells	metric ton	100 00
	b. All other shells containing mother-of-pearl	,,	10 00
6	Skins of birds of paradise, parts thereof, and feathers	each	20 00
7	Skins of crown pigeons, parts thereof, and feathers	,,	5 00
8	Cassowary feathers	kilo. net	25 00
	But not less than 50 pfennige		
9	Egret feathers	kilo. net	1000 00
	But not less than 1 mark		

FREE LIST.

1.—All goods imported by the Government.

2.—All goods imported by the Imperial Marine and the Imperial Postal Administration for official purposes.

3.—Goods imported by Christian missions, Church societies, hospitals and medical institutions, for the immediate purposes of worship, instruction or care for the sick (in virtue of a certificate to that effect to be contained in the Customs declaration made by the head of the Christian settlement or of the institution).

4.—Spirits for scientific purposes (in virtue of a certificate by the declarant to the effect that the spirit is destined solely for scientific purposes) and skin spirit (*Hautspiritus*).

5.—Physical, astronomical, chemical, mathematical, optical and similar instruments to be used for scientific purposes.

6.—Medical instruments and apparatus, medicines and bandaging materials.

7.—Denatured spirits (*i.e.* rendered unfit for human consumption) for the purposes of industry, for burning and for lighting (in virtue of a certificate to be contained in the Customs declaration to the effect that the spirits are to be used only for the above purposes).

8.—Transport materials of all kinds, and spare parts of the same.

9.—Machines and spare parts thereof, imported for the immediate purposes of building, of maintaining and carrying on constructions for communication, and water works, and transport materials, and also such articles as far as they are destined for use in the erection of industrial or mining works.

10.—Fuel and chemicals for carrying on communication and driving machines, lubricating oil, wool waste, ships' ropes and steel ropes, sail cloth, railway lines and sleepers, tubes, telegraph wires, water tanks, copper plates, anchors, anchor chains, blocks (*Blöcke*), round wood.

11.—Tools and similar implements imported by manual labourers and artisans for use in their occupations.

12.—On special demand: apparel and marriage goods (*Heiratsgut*), such as household articles, clothing, made-up body linen imported for personal use by Europeans settling in the Protectorate or marrying therein, or persons classed with them.

13.—Rice, salt meat, salted and dried fish.

14.—Animals for breeding purposes or of a profitable nature, seeds for sowing, living plants, manures, fertilizers, disinfectants, fodder, harness makers' wares of all kinds, wire for fencing, wire netting.

15.—Agricultural machines and spare parts thereof, agricultural implements.

16.—Hand luggage of European and similar travellers.

17.—Articles of clothing, body linen, travelling outfits, photographic apparatus (also a small supply of plates), a small supply of articles of food, etc. which travellers carry with them for their own use.

18.—Worn articles of clothing, and worn body linen, so far as they are not imported for sale.

19.—Service uniforms.

20.—Wrapping and packing materials.

21.—Printed books, printed or written paper, labels, advice notes recorder paper, &c.

22.—Coffins, grave-stones and grave ornaments.

23.—Coins and money tokens, the circulation of which is permitted in Protectorate.

24.—Samples of no commercial value.

25.—Pictures, etchings, engravings, &c. (*Bilder*), framed or not; statues.

26.—Filters.

27.—Building wood, and all other building materials, such as stone, earth, lime, cement, beams, corrugated sheet iron, roof covering (*Dachpappen*), finished houses, etc.

28.—Ice.

29.—Mineral waters.

PROHIBITED ARTICLES.

Opium, except for medicinal purposes; weapons, ammunition and explosives, except for the personal use of non-natives; used clothing and tissues.

* Note to No. 1.—5 % of the gross weight for tare allowance and for reduction in weight when the goods are imported in sacks.

§ Note to Nos. 1, 2 and 5.—For less than 1,000 kilos. net weight duty will be levied in proportion.

‖ Note to No 2.—Class *A*: Teah fish (*Warzenfisch*); Class *B*: Black red and red-spotted fish: Class *C*: All other kinds.

KIAOCHOW

ORDER OF THE IMPERIAL GOVERNOR AT TSINGTAU, OF DECEMBER 2, 1905, ESTABLISHING THE CUSTOMS REGIME APPLICABLE IN THE PROTECTORATE OF KIAOCHOW.

(*Amtsblatt für das Deutsche Kiautschougebiet, of* 1905.)

I.—GENERAL PROVISIONS.

§ 1.—All merchandise imported into the German Protectorate, by sea or exported therefrom, shall be liable to the import and export duties appearing in the Tariff [1], unless included in the exceptions hereinafter provided. Goods which, under a transit pass, are forwarded to or come from the interior of the country shall be subject, in addition to the conventional import or export duties, to the conventional transit duty.

§ 2.—The rules to be complied with for the assessment of goods are those adopted at the sea Custom-houses of China. The Customs control, when necessary, is exercised by Customs officials. Manifests must be signed by the Master under his reponsibility, and in this respect the Agents of the ship shall be qualified to act for him.

In regard to the production of import and export manifests to the Customs, the provisions contained in the Treaties are to be complied with.

II.—FREE DISTRICT.

§ 8.—The account of duties for in-coming ships must be closed ten days after their clearance outwards, and the duties applicable to all imported goods going out of the free district must be paid.

§ 9.—Persons proposing to warehouse, sort or work up within the free district goods arriving by sea or from in land, shall declare them to the Customs with the view of obtaining their control, and furnish the following information: Description of conveyance and, in the case of ships, their name, consignee's name and address, date of arrival, number of packages, mode of packing, marks and numbers, and also the general designation of the goods.

§ 10.—Goods intended to be exported by sea from the free district shall pass through the Customs station, and no merchandise is allowed to be accepted on board unless accompanied by a Customs pass.

III.—DUTY-FREE IMPORTS.

§ 12.—Goods exempted under Treaties shall not be liable to any duty.

The following are free when required for the German troops:

a. Articles of armament, equipment, and clothing, provided same be acquired direct by the Military or Naval authorities, on a certificate from the Government.

b. Materials and stores acquired by the Military and Naval authorities for the purposes of military defence, on a certificate from the Government.

The under-mentioned articles are free generally:

c. Machines and machinery, also tools and implements necessary for factories and industrial or agricultural establishments, and parts thereof; further, building materials, and installations for public or fiscal institutions. In each case, it will be necessary to produce to the Customs a declaration in writing stating the value of the goods and certifying that the articles in question are solely required for use in the Protectorate. If they are afterwards forwarded to China, notice must be given to the Customs and duty be paid, failing which double duty will be payable on the value set out in the declaration.

d. The traffic of ordinary repair between the free district and the Customs territory; in each case, notice must be given to the Customs.

e. Postal parcels intended for private use in the Protectorate, if the duty payable, according to the Customs declaration annexed, does not exceed $1 (for a value of $20); the Customs are authorised to check the declarations and the contents of the packages if they deem fit to do so.

§ 13.—Passengers' personal luggage are free of duty on production of a declaration that they do not contain dutiable or contraband goods, and, as a general rule, are not subject to the formality of examination. The Customs are, however, at liberty to inspect the luggage, if this step appears to them particularly necessary. If the personal luggage contains articles exceeding the quantity which may be reasonably included under that denomination or are intended for sale, the articles shall be liable to duty.

IV.—PRODUCTS MANUFACTURED IN THE PROTECTORATE.

§ 14.—Products manufactured in the Protectorate are only liable to duty if China is authorised to levy duty on the raw material used in their manufacture.

a. Chinese raw materials imported into the Protectorate from non-open ports or the Hinterland to be worked up may be declared at the Customs, on deposit of a bond for any duty that may be payable.

At the time of exportation of the products manufactured from said raw materials, the export duty shall be levied on the raw material and deducted from the quantity stated in the bond.

The duties guaranteed by the bond shall be paid within three years from the time when it was lodged unless other evidence is produced to the Customs.

If desired, the whole duty may be paid on the manufactured product and not on the raw material.

b. Import duties and coasting-trade fees chargeable on raw materials coming from abroad or from open Chinese ports shall be refunded at the time when the products manufactured with such raw materials are exported by sea, provided that at the time of importation, the raw materials were declared to the Customs as destined to be manufactured.

c. As soon as the exportation of the various manufactured products commences, the ratio between the raw material and the manufactured product shall be determined by the Government concurrently with the Customs and the export duty shall be reduced accordingly.

d. There shall be drawn up a list of the factories entitled to this Customs treatment; this list shall be addressed to the Customs with any additions thereto.

[1] Namely the same Tariff as is in force in China.

V.—OPIUM

§ 15.—Opium can only be imported in original chests; the importation of smaller quantities is forbidden. All opium, even including opium imported as ships' stores, must on arrival be reported without delay to the Customs, who will supervise its transportation to the Customs godown if intended for importation.

§ 16.—Opium transported from the German Protectorate into China or *vice versâ* can only be forwarded by railway, with express train way-bill. Its transportation as ordinary or hand luggage is prohibited. Way-bills relating to opium shall be handed by the railway to the Customs of the Protectorate who will advise the consignees.

§ 17.—The consumption of opium in the Protectorate is subject to special regulations.

VI.—ARMS, GUNPOWDER, EXPLOSIVES AND SIMILAR MATERIALS.

§ 18.—Arms, gunpowder, explosives and similar materials, as well as articles used in the manufacture of the same, must be declared on arrival; they will be landed and stored in accordance with the rules enacted by the Government.

§ 19.—Exportation of arms and similar articles, and of parts used in their manufacture, from the German to Chinese territory, is generally prohibited, and may only be authorised subject to a special pass under bond issued at the request of the Chinese Government.

§ 20.—The storage and use of arms and explosives in the Protectorate, as well as trade in the articles, are subject to compliance with special regulations.

VII.—POSTAL PARCELS.

§ 22.—Postal parcels cannot be accepted by the Post office unless accompanied by a Customs declaration.

§ 23.—The Post office shall, immediately after arrival, hand the parcels to the Customs for the purpose of clearance. The documents accompanying these parcels shall be delivered to the addressee as in the case of ordinary letters. The addressee will have to remove the parcels from the Custom-house by means of such documents after paying the duties payable (see § 12). Parcels destined to other places of the Protectorate where German Post offices exist, may, on application of the addressees, be cleared by the Post office, which shall collect a tax of 20 cents, in addition to the duties payable.

§ 24.—Opium, arms, gunpowder, explosives and like products, as well as articles for manufacturing the same are prohibited to be imported. The Government shall, however, have the power to permit such importation in special cases.

VIII.—PETROLEUM IN TANKS.

§ 25.—Tank-vessels containing petroleum can only be cleared after compliance with the regulations in force at sea Custom-houses; this also applies to the warehousing of petroleum and to the assessment of duty thereon.

CUSTOMS TREATMENT OF POSTAL PARCELS IN THE FREE DISTRICT OF KIAOCHOW, IN FORCE FROM JANUARY 1, 1906.

(*Ibid.* of 1906.)

I.—EXPORTATION OF PARCELS.

§ 1.—All parcels leaving the country, except those destined to the Hinterland, must be declared to the Customs office for clearance of postal parcels, subject to production of a declaration of their contents. They are assessed according to the following rules:

a. The export duty shall be levied according to the Tariff, on all goods the origin of the Hinterland exported to Germany, a foreign country, or Pekin.

b. No duty shall be levied on the exportation of goods not being of Chinese origin, and on which the import duties have already been paid.

c. In case a parcel is not opened, the duty shall be levied at the rate of 5 % on the declared value.

d. If the duty calculated is below $0.75, it is not collected; but if several parcels containing the same articles, are addressed by the same sender to the same person, they shall be liable to duty when the total rates exceed $0.75.

e. Customs clearance is made by stamping. Once cleared, parcels shall be remitted to the Post office by the sender.

II.—IMPORTATION OF PARCELS.

§ 2.—Parcels coming from the Hinterland and from Chinese ports shall not be subject to Customs control, if the Customs mark of the port of despatch is affixed thereon.

§ 3.—Parcels from the German Empire, from a foreign country or from Chinese ports must be removed from the Post office after having been reported by the Customs as duty free, if they are intended for private use in the Protectorate, and if the corresponding duty does not exceed $1.

§ 4.—All other imported parcels are handed at the Custom-house to the persons entitled to receive them, against receipt, after payment of the import duties according to the tariff and of the taxes payable, unless the addressee should, for the Customs formalities, be represented by the Post office, in which case delivery shall be effected by the Post office.

III.—TRANSIT OF PARCELS.

§ 5.—Parcels in transit inland are subject to Customs control, unless bearing the mark of the Custom-house of a Chinese port.

§ 6.—All parcels in transit, coming from the interior of the country, are subject to Customs control and pay the duties in accordance with the Tariff.

§ 7.—Addressees or senders established in the Hinterland may, for clearance formalities, be represented by the Post office which shall levy on that account a tax of $0.20.

IV.—FORMS, CURRENCY AND OFFICE HOURS.

§ 9.—The duties must be paid in dollars; receipts shall be issued for all payments effected.

GREECE

ALPHABETICAL LIST OF THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

	Tariff Nos.
Acids	103
Acorn cups	60
Agricultural produce	19-47
Alabaster, articles of	239
Alcoholic liquors	147, 148
Alkali	103
Alum	61c
Amber, articles of	326
Animal products	2-9
Animals, live	1
Antiquities	363
Arms	337, 338
,, parts of	339
Arsenic	113b
Art, works of	316
Asbestos	61a
Bacon	2b
Bags, travelling	126
Barks	74
Barley	20
Basket-makers' wares	213-218
Beer	146
Benzine	103f
Beverages	61, 144-149
Billiard tables and accessories	344
Biscuits	141, 142
Blacking	87
Bone, manufactures of	127, 328
Bonnets	210
Books	313
Boots and shoes	115-117
Borax	103b
Boxes	346
,, paper	308-310
Bran	22
Brass, and manufactures of	69, 268-271
Bricks	223
Bronze	69
Bronze goods	268-271
Brooms	222
Brushes	341
,, paint	361
Bullets	264
Butter	5
Buttons, non-metallic	333
,, brass	269-270
,, copper	267 333
,, iron	243
,, porcelain	229a
,, tin	275
,, zinc	272c, 273c
Candles, stearine	101
,, tallow	7
,, wax	100
Cardboard	299
Carpets	177
Carriages	319
Cartridges	340
Cases, leather	124
,, dressing	346b
Casks	133
Caviar	15, 16
Cement	61
Cereals	19, 20
Chairs	135d
Charcoal	48
Cheese	4
Chemical products	86-110
Chicory	33
Christofle, wares of	279
Cigars	40
Cinnamon	29
Clocks	295, 296
Clothing (ready-made), cotton	164, 165
,, ,, linen &c.	173, 174
,, ,, wool	186, 187
,, ,, silk	197, 198
Cloves	29
Coachmakers' goods	320
Cochineal	6
Cocoa	34, 41
Codfish	13
Coffee	33
,, mills	254, 269
Collars, paper	309
Collections, entomological, scientific &c	363
Colors	59, 86, 87, 89
Condiments	92
Confectionery	138, 139
Copper, and manufactures of	68, 266, 267
Coral, articles of	322
Cordage	201
Cork	56
,, stoppers	360
Cosmetics	90
Cotton, ginned or not	41, 150
,, manufactures of	152-156
,, wool	151
Cretonnes	162
Cutlery	245, 261, 331, 335
Cycles	319j
Diving apparatus	256
Drugs	73-84
Dyes	59, 86, 89
Dynamite	109
Dynamo electric machines	252
Earthenware	223-226
Eggs	6
Electric instruments	287b
Electro-plate	279
Electro-plating machines	363
Epsom salts	103
Esparto grass goods	201
Essences	80, 93
Extracts	79
Fancy articles, bone	127
,, ,, leather	124
Fans	318
Farinaceous substances	19, 27
Fats	7
Feathers, prepared	212
Felts	180, 209
Fez caps	206-208
Fireclay	61
Firewood	48
Fireworks	109
Fish, fresh	10
,, preserved in various ways	11-14
Flannel, cotton	163d
Flax, raw	41
Flour	21
Flowers	41, 73
,, artificial	211
Foil, lead	265
Forest produce	41, 48-58
Forks	135d
Fruits	35-39
,, preserved	143
Furniture of wood	135
Furs	364
Fuses	108
Games	323
Gold, and manufactures of	71, 278
Goloshes	219
Glassware	230-233
,, mixed with other materials	327
Gloves	125, 357
Glue	95
Gunpowder	109
Hair, vegetable	41
,, and manufactures of	6, 175-187
,, human, worked	355
,, dyes	105
Harness	123
Hats	210
Hatters' wares	209, 210
Hazelnuts	39
Hemp, and manufactures of	41, 166-174, 202-204
Hempen goods, coarse	203
Hides and skins, dressed	111
Hides, raw	6
Hoops	51
Hops	41
Horses	1
Hosiery	162
Imitation precious stones	238, 343
Indiarubber, and manufactures of	325
Indigo	59
Inks	102
Instruments, agricultural	258
,, musical	281-286
,, ,, metallic cords	72
,, scientific, surgical &c	287
Iron, and manufactures of	63, 72, 241-257
,, building	63b
,, wrought	244
Isinglass and gelatine	95
Ivory, bone and tortoiseshell wares	328
Ivory, manufactures of	128, 328
Jute, and manufactures of	41, 166-174
Knives	244, 245, 331, 335
,, pocket	331
Lace and embroidery:	
Linen &c.	170
Wool	183
Silk	190
Lamps	229, 276-279, 334
Lasts, boot	130d
Layettes	200
Lead, and manufactures of	65, 262-265
Leather, manufactures of	111-126
Leaves	41, 73
Lime	103b
,, chloride of	103
Linen, manufactures of	166, 174
Liqueurs	49
Lithographs	314
Locks	257
Lustres	349
Machinery	252-255
,, bands, cotton	160
,, ,, leather	119
Manure	6
Marble, and manufactures of	61, 239
Margarine	5
Masks	345
Matches	97
Matting and door mats	201, 218
Meat, fresh	2
,, salted &c.	2
,, preserved &c.	3
Medicaments	73-84
Medicinal and aromatic roots, plants &c.	28-34
Medicines, patent	82
Meerschaum, articles of	322
Metallic alloys, manufactures of	280
,, goods n. s. m.	279
Metals, raw	63-72
,, wrought	241-280
,, n.s.m. manufactures of	279
Milk condensed	106
Millstones	63
Mineral waters	61
Minerals, raw	61
,, wrought	239
Mirrors	329, 330
Molasses	136
Mother-of-pearl, articles of	322
Motor cars	319k
Mustard	22, 92
Nails and screws:	
Copper	266
Iron and zinc	248, 272
Needles	261
Nets, fishing and hunting	205
Nutmegs	30
Ochres	61
Oilcake	47
Oilcloth	332
Oiled silk	199
Oils and oleaginous substances	42-47, 58, 104
,, aromatic	90
,, empyreumatical	104
,, lubricating	104
,, mineral	62
,, vegetable	81
,, volatile	80
Olives	44
Opium	77
Oysters	17
Paper, and manufactures of	297-318
,, printing	307
Paper, wall	301
Papier-maché goods	312
Paraffin	99
Pearls	322
Pencils, lead	353
,, slate	353b
Pepper	29
Perfumery	90
Petroleum	62
Pianos	281, 282
Pickles	92b
Pictures	316
Pimento	29
Pins	266, 272
Pipes and stems	132
Pistachio nuts	39
Pitch	58
Plates, for maps or engraving	266a
Platinum	278
Playing cards	315
Porcelain, articles of	227, 229
Portmanteaus and bags, of leather	126, 342
Potash, and chloride of	103
Potato starch	94
Potatoes	25
Pottery	223-226
Precious stones	61
Pulse	26
Pumps	252
Quinine	83
Rags	363
Rails, points (iron)	241
,, ,, (steel)	258b
Railway and tramway cars	319
Razors	335
Resin	57
,, common	56
Revolvers	338f
Rice	23
Rice, flour of	24
Roasters	253
Roofing paper	298
Saccharin	137
Saddles	122
Safes, iron	246
Sago	22
Sail cloth	163, 169
Sal ammoniac	103b
Salt	110
Saltpetre	103
Sardines	12b
Scales	254
Screws	248, 266, 272
Seals	363
Seed oils	43
Seeds	41
,, oleaginous	47
Sewing machines	255
Shawls	183
Shell fish	17, 18
Ships and boats	336
Silk, manufactures of	188-199
Silver, and manufactures of	70, 276, 277
Slates and slate pencils	61a, 240
Snuff	40
Soap	90, 91
Soda and caustic	103
Spectacles	237b
Spectacles and glasses	324
Spices	29
Spirituous beverages	146-149
Sponges	18
Spoons	335d
Springs for carriages and rail cars	259
Springs, furniture	63
Starch	94
Staves	52
Stearine	99
Steel	64
,, manufactures of	258-261
Stone, and manufactures of	61, 239
Straw, for brooms	41
,, plaits for hats	209c
Sugar	137
Sulphate of copper	103
Surgical articles	85
Talc	61
Tannins	60a
Tea	32
Teeth, artificial	359
Telegraph apparatus	287b
Telescopes, microscopes &c.	324
Threads, cotton	156
,, linen	166, 167
Tiles	223
Tin, and manufactures of	66, 274, 275
Tissues, of cotton	157-165
,, of linen, hemp and jute	168-174, 203
,, of wool or hair	176-187
,, of silk	190-199
,, transparent and with india-rubber	325
Tobacco	40
Tortoise-shell, manufactures of	128, 328
Tow	204
Toys, of lead	265
,, of wood	131
,, of paper	309
,, miscellaneous	354, 358
Trays	348
Trees	41
Truffles	27
Trusses and bandages	85
Turkish delight	139b
Turpentine	58
Tyres	85
Umbrellas and parasols	321
Underlinen	161b
Valises	342
Vanilla	31
Varnish	87, 88
Vehicles	319
Velvets	162, 182, 193
Vinegar	145
Vitriol	103
Walking sticks	347
Watches	288-294
Waters, mineral	61
Wax, artificial	99
,, yellow (beeswax)	8
,, tapers of	9
,, white	98
,, ,, candles &c.	100, 101
,, sealing	98
Wheat	19
Whips	220
White lead	89

	Tariff Nos.
Wine	144
Wire of common metals ..	72
„ of gold or platinum ..	278
„ of silver	276
Wood, and manufactures of	49-55, 129-135
Wood, building	50
„ cabinet makers' ..	54-55
„ cask and stave ..	51-52
Wooden goods	129
Wool	6
Wool and manufactures of ..	6, 175-187, 206
Yarns, of cotton.. ..	152-156
„ of linen, hemp and jute	166, 167, 202
Yarns, of wool or hair ..	175, 206
„ of silk	188, 189
Yeast	410
Zinc, and manufactures of ..	67, 272, 273

IMPORT TARIFF

The commercial language of Greece is French.

MONEY, WEIGHTS AND MEASURES EMPLOYED IN THE TARIFF.

Money: Drachma = 100 lepta = $9\frac{6}{10}$d. (nominal value).

The currency drachma is worth about 6d. but varies.

Weights and Measures: Oke = 2·8lbs. avoirdupois = 1·280 kil.—Dramion = 0·111 ounce = 0·0032 kil.—Oke of capacity = 2·34 pints = 1·515 litre.

Note.—The duties are payable in metallic money, and in the payments by banknotes, 1 drachma 45, paper is levied for each drachma in coin, whether under the General Tariff or the Conventional Tariff. (Law of March 17th, 1904.) This rate of exchange is subject to constant alteration by the Minister of Finance.

Note.—The letters n. o. m. and n. s. m. mean "not otherwise mentioned" or "not separately mentioned."

The duties of the Conventional Tariff result from: (*a*) The Arrangement concluded with Great Britain in relation to Customs. (*b*) The Commercial Convention concluded with Germany. (*c*) The Commercial Agreement entered into with France and (*d*) The Treaty of Commerce and Navigation concluded with Turkey.

In addition to the conventional duties proper, Greece has accorded other reduced rates both in favour of the above-named countries and of other nations entitled to the most favoured treatment, viz.: (*e*) United States of America, the Hanseatic Towns, Austria-Hungary, Belgium, Denmark, Italy, the Netherlands, Persia, Russia, Sweden and Switzerland.

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	I.—RAW MATERIALS.		
1 *a*.	Live animals, except the following	Free.	—
b.	Buffaloes, oxen, cows up to the weight of 140 okes .....per head	36 00	18 00
c.	Buffaloes, oxen, cows up to the weight of 300 okes .....per head	60 00	30 00
d.	Buffaloes, oxen, cows above the weight of 300 okes .....per head	80 00	40 00
e.	Calves up to the weight of 50 okes.. „	24 00	12 00
f.	Horses, mules, and their foals..... „	20 00	—
g.	Asses and their foals ..... „	10 00	—
h.	Swine in general ..... „	10 00	—
i.	Sucking pigs ..... „	2 50	—
j.	Sheep and goats without distinction of age per head	1 50	—
k.	Birds in general .....100 okes	30 00	—
	II.—ANIMAL PRODUCTS.		
2 *a*.	Fresh meat or poultry &c.....100 okes	30 00	—
b.	Meat, salted, or in brine or smoked, and bacon .....100 okes	20 00	—
3	Smoked tongues, extracts of meat, plain or mixed with other animal substances; sausages and mortadellas, in tins or not; hams, preserved meats in tins, and any animal substance prepared for consumption n. o. m. ..100 okes	290 00	72 50
4 *a*.	Cheese of all kinds n. o. m. ..... „	217 50	130 00
b.	"Casseri" or "cascavalli," Cretan cheese and "mysithra," as well as cheese in brine, commonly called "touloumotyri" ..100 okes	40 00	—
5 *a*.	Butter, salted, for cooking purposes, melted .....100 okes	60 00	—
b.	Unmelted butter, salted or unsalted, in barrels or other receptacles of a net weight of above 5 kilogrammes each (without deduction of tare for the receptacles) .....100 okes	232 00	140 00
c.	Unmelted butter, salted or unsalted, and margarine, in receptacles of a gross weight not exceeding 5 kilogrammes each (without deduction of tare for the receptacles).....100 okes	232 00	—
6 *a*.	Wool and hair of animals, not carded, bleached or twisted; human hair, not worked; feathers for pens &c.: bed feathers, feathers for dress, unprepared: refuse of skins, dubbing, eggs, cocoons, silkworms' eggs, manure and all other animal substances, not worked and n. o. m. and all animal dyes.....	Free.	—
b.	Hides, raw, dry, salted or not.....100 okes	10 00	—
c.	Hides, raw, moist, salted or not, or with coating of earth .....100 okes	5 00	—
d.	Cochineal and kermes..... .....oke	4 35	2 00
7 *a*.	Fat in general, grease, and tallow candles 100 okes	40 00	—
b.	Fat for shipbuilding purposes .... „	20 00	—
8	Yellow beeswax, in cakes or pieces .. „	170 00	—
9	„ „ in tapers, or otherwise prepared.....100 okes	225 00	—
	No colophony or any other resinous substance may be used in the manufacture of wax or tapers. Contraveners shall render themselves liable to a fine up to 1,000 drachmai and to imprisonment not exceeding three months. The articles manufactured in contravention of this prohibition shall be forfeited.		
	III.—FISH &c.		
10	Fresh fish (except as imported by fishing vessels, when free) .....100 okes	15 00	—
11 *a*.	Fish, salted or in brine, smoked, pickled, or sun-dried (except the following)....100 okes	30 00	—
b.	Herrings..... „	30 00	7 68 (*a*)
c.	Fish, salted or dried (called "lakerda" or "tsiris").....100 okes	30 00	12 80 (*d*)
d.	Mackerel and palamides, salted.... „	30 00	7 68 (*d*)
12 *a*.	"Enos," sturgeons, mussels, shrimps, lobsters, tunny fish in small tins, in barrels &c. and all other kinds of fish in tins prepared for consumption, except sardines in tins..100 okes	145 00	72 50
b.	Sardines in tins ..... „	250 00	100 00
13	Cod and stock fish, and smoked mullet „	11 36	—
13 *a*.	Cod and stock fish ..... „	—	5 00 (*a*)
14	Cuttle-fish, octopuses, dried or otherwise prepared, eels, boiled shrimps, and prawns 100 okes	50 00	—
15	Caviar black, and "boutargue"..... „	300 00	—
16	Caviar, red, of all kinds..... „	20 00	—
17	Oysters..... „	50 00	—
18 *a*.	All other shell-fish, shells, zoophytes, and all other produce of fisheries, unprepared, n.o.m. 100 okes	5 00	—
b.	Sponges in general	Free.	—
	IV.—AGRICULTURAL PRODUCE.		
19	Wheat, meslin and rye, in grain .....100 okes	10 65·75	8 85
20 *a*.	Other cereals, in grain ..... „	7 27·99	3 50
b.	Barley, roasted (malt)..... „	90 00	—
21	Flours:		
	a. Of wheat, with or without bran „	11 95	11 00
	b. Of other cereals..... „	8 77	4 77
22 *a*.	Other farinaceous substances (sago, tapioca, arrowroot, mustard &c.), howsoever prepared (no tare allowance).....100 okes	145 00	72 50
b.	Salep ..... „	100 00	25 60 (*d*)
c.	Bran..... „	3 00	—
23 *a*.	Rice, cleaned, whether pearled or not „	24 65	15 00
b.	Rice unhusked..... „	14 50	8 70
c.	Chestnuts ..... „	5 00	—
24	Rice flour, chestnut flour, pearl barley and potato flour .....100 okes	20 00	—
25	Potatoes ..... „	2 00	—
26	Pulse ..... „	34 80	7 00
27	Truffles, pulse in tins, and other edible roots, in vinegar or oil, or in tins .....oke	2 00	—
28 *a*.	Common cumin, coriander, and fennel-seed 100 okes	15 00	—
b.	Aniseed, common (not star anise) .. „	15 00	7 68 (*d*)
29	Cinnamon, cloves, black colonial pepper, red pepper, all-spice, ginger, star anise..100 okes	70 00	—
30	Nutmegs .....oke	3 00	—
31	Vanilla ..... „	20 00	—
32	Tea ..... „	5 80	2 20
33 *a*.	Coffee, not roasted, in natural state..100 okes	145 00	80 00
b.	Coffee, roasted, whether ground or not, or mixed with other substances; chicory root or roasted chicory, ground or not; acorns, figs, and in general all vegetable substances; all these whether simply roasted or ground 100 okes	180 00	—
34	Cocoa, in powder, cakes, or tablets.....oke	4 35	2 00
35	Fruits, fresh .....100 okes	2 00	2 70
36 *a*.	Fruits, dried, with rind ..... „	20 00	—
b.	Pine kernels ..... „	20 00	12 80 (*d*)
37	Fruits dried without rind ..... „	40 00	—
38 *a*.	Fruits, dried, with soft rind..... „	30 00	—
b.	Raisins, common black ("Tireh") .. „	30 00	15 36 (*d*)
c.	Figs, stringed, in boxes and sacks, and raisins ("rasakis" and "sultanines") ....100 okes	30 00	23 04 (*d*)
d.	Apricots, dried ..... „	30 00	15 36 (*d*)
e.	"Pestill" (dried paste of prunes and apricots) 100 okes	30 00	12 80 (*d*)
f.	Dates ..... „	30 00	8 96 (*d*)
39 *a*.	Pistachio nuts..... „	50 00	25 60 (*d*)
b.	Hazelnuts ..... „	—	12 80 (*d*)
40	Tobacco:		
	a. Of whatsoever origin, in leaves 100 okes	600 00	—
	b. For the narghileh ("toumbeki") „	500 00	—
	c. Cut ..... „	1100 00	—
	d. In rolls, for snuff..... „	800 00	—
	e. In cigars of all kinds.....oke	14 00	—
	Consumption duty on tobacco of all kinds in addition to the above .....oke	8 00	—
	Additional duty on imported cigarettes „	2 40	—
41 *a*.	Cotton, not ginned; flax, raw; jute, raw; straw, white or colored, and reed canes for making chairs; sugar cane, green vegetables, onions, chives, garlic, fruit trees and other trees, stalks of oleander and sage, flowers, seeds of all kinds, cocoa in its natural state or in beans, hops, yeast and any other vegetable substance n. o. m. above, and not in the following sub-classes or in clauses 42 to 60	Free.	—
b.	Asphodel ("tchirich"), in whole bulbs or in powder.....100 okes	15 00	6 40 (*d*)
c.	Hemp, raw.....	Free.	—
d.	Vegetable hair for mattresses &c. (except cords of hair).....100 okes	10 00	—
e.	Seeds of madder and colocynth .... „	10 00	—
f.	Straw for brooms (broom corn) .... „	20 00	—

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	V.—OILS AND OLEAGINOUS SUBSTANCES.		
42 *a.*	Olive oil, in bottles or other vessels, except barrels, skins and the like .....100 okes	100 00	—
b.	Olive oil, in barrels, skins or the like, and sesame oil.....100 okes	30 00	—
c.	All other comestible oils, such as earth-nut oil, colza oil, lumus oil, and like oils, in bottles or any other vessel .....100 okes	100 00	—
d.	Cotton seed oil..... ,,	30 00	—
43 *a.*	Oils, not edible (except mineral, aromatic and medicinal oils), and linseed oil of all kinds 100 okes	30 00	—
b.	Cocoanut oil ..... ,,	435 00	100 00
c.	Cocoanut oil, crude, for the manufacture of soap .....100 okes	435 00	30 00
44	Olives ..... ,,	20 00	—
45 *a.*	Sesame and pulp ("bouillie") of sesame; and other edible oleaginous substances..100 okes	20 00	—
b.	Tahin ..... ,,	20 00	12 80 (*d*)
46	Galingale, edible ..... ,,	20 00	—
47 *a.*	Oleaginous seeds (cotton seed, linseed &c.), olive kernels, and all substances suitable for the extraction of oil	Free.	—
b.	Cocoanut and earthnut.....100 okes	21.7 00	20 00
	VI.—WOODS AND MANUFACTURES OF.		
48 *a.*	Firewood	Free.	—
b.	Charcoal .....100 okes	1 50	—
49	All wood, unwrought, for shipbuilding or repairing vessels	Dutiable as wood for building.	Free (*b*)
	Note.—Owners of shipwrights' yards in working order, and builders or converters of steamships, recognised by the Ministry of Finance, are entitled to import all kinds of timber duty free as suitable for shipbuilding, but must employ such timber exclusively in shipbuilding or in the conversion of steamships. Any person using timber imported as aforesaid for other purposes shall be liable to the penalties provided for in Art. 15 of the Law BPKA of 1892, and will cease to be entitled to this exemption.		
50	All wood for building, hewn or sawn, in the rough:		
a	Of pine and fir in general...,cubic metre	13 50	—
b.	Boards of fir, up to 20 millimetres in thickness .....cubic metre	16 00	—
c.	Beams and joists of pine and fir cubic metre	13 50	16 00 (*b*)
d.	Round trunks of pine and fir, with or without bark .....cubic metre	8 00	—
e.	Of oak ..... ,,	21 00	—
f.	Of elm or other trees..... ..	19 00	—
g.	Boards prepared for making boxes for raisins, lemons &c .....100 okes	6 00	—
h.	Chestnut, up to 20 centimetres in thickness and in breadth .....cubic metre	30 00	—
i.	Chestnut, over 20 centimetres in thickness and in breadth .....cubic metre	19 00	—
51	Hoops of all kinds and thicknesses .... ,,	1 00	—
52	Staves of all kinds of wood ..... ,,	1 00	—
53	Beechwood in general ..... ,,	1 00	—
54	Walnut, box, ebony, mahogany &c. in boards or pieces of any dimensions, and common wood prepared for cabinet makers' work 100 okes	6 00	—
55	Cabinet makers' wood in strips for veneering 100 okes	30 00	—
56 *a.*	Cork of all kinds, unmanufactured ,,	10 00	—
b.	Corks without metal fittings..... ,,	30 00	—
	Note.—Exceptionally corks with metal fittings, bearing the name of the "Mineral Water Co." indelibly marked thereon, are exempt from duty.		
c.	Cork manufactured into thin pieces, for boot and shoe soles.....oke	0 30	—
d.	Articles of cork combined with tissue, to be placed in boots and shoes .....oke	2 00	—
57	Resin, white and black, of the mastic-bearing lentiscus .....100 okes	150 00	89 60(*d*)
58 *a.*	Dry pitch for vineyards, leaves of the mastic-bearing lentiscus (for distilling), amber in the rough, and tinder in pieces without phosphorus	Free.	—
b.	Pitch, liquid or dry (tar and "English black"); common resin, and colophany 100 okes	5 00	—
c.	Oil of turpentine, turpentine, raw gums in general, and all other kinds of raw forest produce n.o.m. above or in categories vii. and viii. .....100 okes	20 00	—
	VII.—VEGETABLE DYES AND TANNINS.		
59 *a.*	Vegetable dyes of all kinds, except indigo 100 okes	10 00	—
b.	Indigo ..... ,,	300 00	10 00 (*a*)
c.	Logwood, buckthorn and brazil wood	Free.	—
60 *a.*	Acorn cups (Valonias) .....100 okes	10 00	—
b.	Tree bark, and all other vegetable substances used in tanning	Free.	

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	VIII.—STONES, RAW MINERALS, AND METALS.		
61 *a.*	Marble; slabs and stones quite in the rough; slabs for typography and lithography; flint; grindstones and hones for razors, knives &c. in blocks or round; millstones for steam mills, with or without iron bands; argillaceous earth; garden mould; fire clay; coal or lignite: potter's earth; chromite; emery; solid limestone; granite; ophite; sand; materials for glass making; precious stones not mounted; limestone; sulphur ore and sulphur of all kinds; magnesite or white stone; slates; asbestos and yarn of asbestos and other raw mineral substances n.o.m.	Free.	—
b.	Volcanic ashes ("puzzolana"), cement, hydraulic lime, earth of Vicenza and Marseilles 100 okes	5 00	—
c.	Alum and chalk in pieces, pencils or powder 100 okes	5 00	—
d.	Ochres, of all colors, and baryta.... ,,	5 00	Free. (*b*
e.	Mineral waters in general (without tare allowance) .....100 okes	15 00	—
f.	Talc ..... ,,	40 00	—
g.	Plaster in general..... ,,	2 00	—
h.	Blackish or brownish residues from the distillation of mineral oils, of which the melting point is not above 48° centigrade, and containing mineral oils to an extent not less than 10% (1) .....100 okes	46 40	—
	(Residues of whitish colour whose melting point is higher and containing a less amount of oils, save organic matter, are dutiable under No. 99).		
62	Mineral oils (except petroleum, the importation of which is prohibited as a Government monopoly (2) .....100 okes	72 50	20 00
63	Iron:		
a.	Iron ore; cast iron, crude.....	Free.	—
b.	Plates of cast iron, wrought iron or steel, of all dimensions, angle iron or iron angles, metallic sheets (sheets of flattened iron or tinned iron), iron in bands, bars of cast iron, of wrought iron or of steel, for railways; rails and their connecting portions, fishjoints (*eclisses*), screws, points, bolts and other pieces exclusively employed in the construction of railways, of cast or wrought iron or of steel; iron wire, wire of steel or any other common metal, unwrought (not woven, *i.e.* in sieves or fencing), metallic wires for telegraphs and electric bells, wire springs for furniture, springs, steel wheels and iron bridges for railways	Free.	Free.(*b*)
c.	Sheets of wrought iron or steel, simple, of any size, shape and thickness, flat or fashioned (*façonnées*), or with grooves or ondulations (*ondulées*), bars of every section in the state in which they leave the rolling mill, except T-shaped girders, which are included under No. 242*a*.....	Free.	—
d.	Iron or steel pipes, joined or in one piece, without screws at the ends, intended for boiler tubes, with an exterior diameter of 38 millimetres and above, of whatever thickness, as well as pipes of a diameter of 38 millimetres or more, and 6 millimetres or more in thickness, with screws at the end, employed as boiler tube supports.....	Free.	—
64	Steel in bars, sheets or pieces.....100 okes	12 00	Free. (*b*)
65	Lead and antimony, however combined with common metals, in blocks or pigs.....	Free.	—
66 *a.*	Tin, however combined with other common metals, in blocks or bars	Free.	—
b.	Tin in plates, sheets or slabs.....100 okes	20 00	—
c.	Nickel or alloys of nickel with other metals, in blocks or pigs	Free.	—
d.	Nickel in plates, sheets or bars, unalloyed or combined with other metals .....100 okes	100 00	—
e.	Aluminium in blocks or pigs.....	Free.	—
f.	,, in plates, bars or sheets..100 okes	50 00	—
g.	Articles of aluminium ..... ,,	100 00	—
h.	Metallic quicksilver..... ,,	30 00	—
67 *a.*	Zinc in slabs, blocks, bars or sheets	Free.	—
b.	Zinc in plates or sheets for shipbuilding 100 okes	10 00	Free. (*b*)
68	Copper:		
a.	In blocks, or in useless or broken pieces, or utensils.....	Free.	—
b.	Copper in plates or sheets for shipbuilding 100 okes	40 00	Free. (*b*)
c.	Copper in plates or slabs over 2 millimetres thick; also bars	Free.	—
d.	Copper in plates up to 2 millimetres thick 100 okes	30 00	—
69	Bronze and brass:		
a.	Bronze (brass) in blocks or pigs or in useless and broken pieces or utensils.....	Free.	—
b.	Brass in sheets up to 5 centimetres in width	Free.	—
c.	Bronze (brass) in plates, sheets or slabs 100 okes	20 00	—

(1) The import duty paid on the residues from the distillation of the mineral oils specified in par. *h* of No. 61 shall be refunded on exportation of the paraffin in cakes or tapers manufactured with such residues.

(2) By Art. 3 of Law 1296, of November 15, 1885, the penalty on petroleum (a Government monopoly) fraudulently imported is 50 lepta per oke.

Nos.	VIII.—STONES, RAW MINERALS AND METALS—con. Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
70	Silver ore, or in blocks, bars or fragments of old articles for recasting	Free.	—
71	Gold ore, or in blocks, ingots, bars, or fragments of old articles, and old articles for recasting	Free.	—
72	Wire of iron, steel or copper, pure or alloyed with other metals; and wire of any other metallic substance (except gold and silver wire, for which see 276-7-8); white wire and cords for musical instruments, iron filings and scraps of other metals.....100 okes	20 00	Free. (*b*)
	IX.—DRUGS AND CHEMICAL PRODUCTS.		
73	Roots, barks, grasses &c. not specified:		
	a. Not powdered.....oke	1 45	0 40
	b. Powdered..... ,,	1 60	0 60
74	Dried flowers in general, insecticide powder and camphor .....oke	1 45	0 60
75	Cantharides ..... ,,	1 00	—
76	Musk .....dram.	0 50	—
77	Opium and castoreum .....oke	8 00	—
78	Saffron ..... ,,	12 00	—
79	Tinctures, extracts and syrups ..... ,,	1 00	—
80	Volatile oils (essences) ..... ,,	5 00	—
81	Cod-liver oil, castor oil, almond oil, and the like; plasters and ointments .....oke	0 50	—
82	Patent medicines:		
	a. Liquids in glass bottles ..... ,,	2 00	—
	b. Solids in glass bottles ..... ,,	4 00	—
	c. Solids in boxes..... ,,	5 00	—
83	*a.* Quinine, quinidine and cinchonine ..... ,,	40 00	Free. (*b*)
84	All other medicaments not specially mentioned (no tare allowance for vessels) .....100 okes	20 00	—
85	Trusses, bandages, setons, indiarubber nipples, elastic probes, feeding bottles, elastic stockings, suspenders &c.; common lint, charpie, cotton, tissues and other substances impregnated with antiseptics .....100 okes	100 00	—
86	*a.* Colors made from coal tar (aniline, naphthaline &c.) .....100 okes	800 00	200 00
	b. Sulphocarbole, black, not easily soluble in water.....100 okes	40 00	—
87	*a.* Colors prepared with oil..... ,,	200 00	100 00
	b. Colors prepared with water ..... ,,	50 00	20 00
88	*a.* Varnish prepared with alcohol, oil or oil of turpentine .....100 okes	300 00	150 00
	b. Similar articles for cleaning or polishing metals (powders, soaps, pastes or liquids) 100 okes	100 00	70 00
	Note.—No tare deduction shall be allowed for the receptacles or wrappers of the articles mentioned in classes 87 & 88.		
89	*a.* All other mineral or metallic colors, not liquid, such as red lead, white lead, litharge &c.....100 okes	40 00	Free. (*b*)
	b. All other vegetable or animal colors, not liquid, n.o.m .....100 okes	40 00	—
90	Perfumes, spirituous, aqueous or acetous; pomades: aromatic oils, soaps, powders or pastes for various uses; fragrant herbs and wood: fragrant substances in bags of different tissues: cosmetics, pearl paste, powder and other toilet articles in any form .....oke	5 00	2 50(*c*)
91	*a.* Soap, common or manufactured with kernel oil, for bleaching .....100 okes	40 00	—
	b. Soap in paste, for washing wool.....	Free.	—
	c. Soap in cakes or in other form, not perfumed, for toilet.....oke	0 50	—
	d. Medicinal soap of all kinds, in cakes, not perfumed .....oke	0 75	—
	e. Glycerine soap of all kinds..... ,,	1 50	—
92	*a.* Mustard, prepared and in jars; and all other seasonings n.o.m. .....oke	2 00	—
	b. Pickles and sauces ..... ,,	2 00	—
93	Products of distillery, fragrant, except volatile oils and perfumes .....oke	1 00	—
94	*a.* Starch, starch flours of all kinds....100 okes	20 00	—
	b. Potato starch ..... ,,	5 00	—
95	*a.* Common isinglass, glue of hides or bones, and glue of all other kinds, solid or liquid 100 okes	40 00	—
	b Refined isinglass (gelatine) of all qualities and colors .....100 okes	100 00	—
96	Wafers in general .....oke	2 00	—
97	Matches of all kinds.....	Prohibited.	
	Note.—By Art. 2 of the Law dated May 28, 1887, matches (a Government monopoly) imported fraudulently are forfeited and charged with a duty of 5 drachmai per oke.		
98†	*a.* Sealing wax .....100 okes	120 00	—
	b. Sealing wax in cakes, blocks &c. for sealing bottles .....100 okes	20 00	—
	c. White wax in cakes..... ,,	220 00	—
99	*a.* Mineral waxy substances:		
	1 Paraffin, ceresine and all other waxy substances not specially named ..100 okes	250 00	140 00
	2 Ozokerite, crude..... ,,	50 00	5 00
	b. Vegetable waxy substances, carnauba, crude or refined .....100 okes	80 00	15 00
	c. Stearine ..... ,,	200 00	160 00
100†	White wax tapers or candles, and images of wax .....100 okes	400 00	—

† No colophony or any other resinous substance or fat may be used in the manufacture of wax or tapers. Contraveners shall render themselves liable to a fine up to 1,000 drachmai. The articles manufactured in contravention of this prohibition shall be forfeited.

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
101	*a.* Candles of stearine .....100 okes	290 00	180 00
	b. Candles of paraffin or of any other similar waxy material .....100 okes	200 00	160 00
	c. Nightlights in general (without deduction of tare for the wrappers) .....100 okes	250 00	200 00
102	Inks of all colours:		
	a. Writing or drawing ink in a liquid state 100 okes	100 00	40 00
	b. Writing or drawing ink in powder or in tablets .....100 okes	200 00	150 00
	c. Printing or lithographic ink, thick ,,	80 00	30 00
	Note.—No tare allowance is to be made for the receptacles or wrappers of the articles mentioned in this No.		
103	*a.* Potash, soda, caustic soda suitable for making soap and glass, alkali, chlorates of potash and of soda, chlorides of potash and of lime, sulphide of carbon, and olein as well as sulphate of copper and chemical preparations composed of sulphate of copper and other materials to be employed against the "peronospora"	Free.	—
	b. Sulphate of iron (vitriol), sulphate of copper (blue vitriol), arsenic, sal ammoniac, epsom salts, lime and borax .....100 okes	10 00	—
	c. Pure acids, that is to say, sulphuric acid (spirits of vitriol), hydrochloric acid (spirits of salt), nitric acid (aquafortis), phenic acid, other similar acids and all other chemical products n.o.m.....100 okes	20 00	10 00(*a*)
	d. Impure acids (acids of commerce) .. ,,	10 00	Free. (*a*)
	e. Saltpetre or nitrate of potassium .... ,,	75 00	—
	f. Benzine ..... ,,	29 00	5 00
	g. Mineral naphtha and residues thereof not suitable for illuminating purposes or the lubrication of machinery .....100 okes	5 00	Free.
	h. Naphthaline; monosulphide, sulphide, and hyposulphide of soda .....100 okes	1 50	—
104	Empyreumatical oil ..... ,,	50 00	—
105	Hair dyes .....oke	5 00	—
106	Condensed milk, sterilised milk, and milk containing flour, with or without sugar 100 okes	145 00	72 50
107	Lemon juice ..... ,,	300 00	—
108	Fuses for mines..... ,,	20 00	—
	Note.—The consumption tax on the gunpowder contained in the fuses will be paid separately, in conformity with details to be arranged by Royal Decree.		
109	Gunpowder:		
	a. For sporting or military purposes, dynamite, fireworks, and powder contained in loaded cartridges, in such proportions as shall be determined in the schedule to be approved by Royal Decree.....100 okes	280 00	—
	b. Blasting powder ..... ,,	37 00	—
	(No potassium chlorate may be used in the manufacture of any kind of gunpowder. Contraveners shall render themselves liable to a fine up to 1,000 drachmai, and to three months' imprisonment The gunpowder manufactured in violation of the present provision shall be forfeited. No gunpowder, caps of dynamite, and other explosives of foreign origin shall be deposited in State warehouses).		
	Note to No. 109a and b.—Under Art. 1 of the Law of March 19, 1910, the consumption duties, specified hereunder, shall be levied on explosive materials and projectiles manufactured in Greece or introduced from abroad:		
	a. Blasting powder.....oke	0 25	—
	Smokeless powder .....kilo	10 00	—
	Black gunpowder of all kinds .....oke	3 00	—
	b. Dynamite of 1st class ..... ,,	1 00	—
	c. Explosive materials of all kinds containing no nitro-glycerine, such as Cheddite, Fairer and the like .....oke	0 50	—
	d. Dynamite of 2nd class (forcite or black dynamite).....oke	0 70	—
	These consumption duties shall not apply to fulminate of mercury and fulminate compounds used in the manufacture of caps.		
	Note. — For regulations respecting packing, containers, &c. of the above explosives see extract from Decree of June 12, 1910, at end of tariff.		
110	Salt for cooking (monopoly).....	Prohibited.	
	X.—HIDES AND SKINS AND LEATHER AND BONE MANUFACTURES.		
111	Hides or sole leathers, in small or large pieces; white unvarnished cowhides.....100 okes	100 00	—
112	Calf skin, dyed or not: morocco leather; goat, ram, hare, beaver and sheep skins, dyed or not; shagreen; Russian leather; and cowhide, dyed or varnished .....100 okes	250 00	—
113	Varnished leather and camels' hides .. ,,	250 00	—
114	Skins of small calves (glove skins) and kids, skins of musk rats and other rare animals n.o.m. .....100 okes	250 00	—
115	*a.* Boots and shoes and slippers of all shapes, of all kinds of leather for men .....oke	10 00	—
	b. Coarse boots and shoes for labourers, with thick wooden soles.....oke	2 00	—

Nos.	Description of Goods	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
116	*a.* Boots and shoes for women and children, of any shapes, of all kinds of leather or tissue.oke	20 00	—
	b. Slippers of woollen tissue, for men, women and children, of any shapes.....oke	10 00	—
	c. Slippers of leather or of cotton or linen tissues.....oke	15 00	—
117	Boots and shoes and slippers of embroidered silk or other tissue, also embroidered with gold or silver .....oke	50 00	—
	Note.—For sanitary reasons, the importation of old or worn out footwear is prohibited.		
118	Sword-belts, chin-straps and all leather articles for sporting or military purposes....100 okes	480 00	—
119	Leather bands for machinery and linings for hats	Free.	—
120	Leather bottles, stitched, new or not..100 okes	20 00	—
121	Piping, knapsacks, bellows for domestic use, children's satchels, portfolios for offices 100 okes	100 00	—
122	Saddles in general .....each	15 00	—
123	Other harness makers' wares (harness, holsters &c.).....oke	3 00	—
124	Small leather wares:		
	a. Cases ("étuis"), portfolios of all kinds, note books, pocket books, watch chains &c. of leather.....oke	10 00	—
	b. Narghileh tubes..... ,,	5 00	—
125	Leather gloves in general without fur ....pair	1 00	—
126	Travelling bags:		
	a. Plain valises of ox, cow, calf or morocco leather, not containing toilet necessaries..oke	2 00	—
	b. Ditto, with metal ornaments or of finer leather .....oke	6 00	—
127	Manufactured bone:		
	Small articles of bone, horn or imitation bone, plain, carved or ornamented .....oke	3 00	—
128	Small articles of ivory, tortoiseshell or rhinoceros, plain, carved or ornamented; and ivory lamps, plain or with common metal, carved or gilt .....oke	20 00	—

XI.—FURNITURE AND WOODEN GOODS.

Nos.	Description of Goods	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
129	Wooden pumps, oars and other articles suitable for ships (except furniture and fancy goods) 100 okes	30 00	Free.(*b*)
130	*a.* Articles of common wood, gilt, inlaid, carved or ornamented; and inexpensive walking sticks and beads or rosaries of all kinds of wood, seeds or kernels.....100 okes	290 00	170 00
	b. Spindles and spinning wheels of all kinds for factories	Free.	—
	c. Common wooden frames, plastered and not gilt, wooden taps of all kinds and purposes, children's inkstands of common woo100 okes	100 00	—
	d. Boot lasts..... ,,	120 00	—
	e. Top boot lasts of wood .....oke	10 00	—
131	Toys ..... ,,	5 00	—
132	Pipe stems (chibuks or pipes) and mouthpieces oke	6 00	—
133	All other articles of common wood and of coarse workmanship n.o.m., such as casks, new or old, with or without iron hoops; trunks, plain or covered with oilcloth or cotton, hempen or linen tissue, or with tin or sheet iron: and key racks.....100 okes	30 00	—
133	*b.* Casks, used or new, with or without hoops ..	43 50	20 00
134	All articles of valuable wood, plain, carved, inlaid &c.; fancy walking sticks and trunks of cedar or plain wood, plain or carved 100 okes	300 00	—
135	Furniture:		
	a. Of common wood, not upholstered 100 okes	60 00	81 00
	b. Of common wood, upholstered.. ,,	90 00	121 50
	c. Of valuable wood, not upholstered even imported unfitted .....100 okes	200 00	270 00
	d. Chairs of real cane, or of bent or round wood.....100 okes	150 00	—
	e. Do. of valuable wood, simply upholstered or entirely covered with common stuffs 100 okes	400 00	—
	f. Do. of valuable wood, expensively upholstered, and generally chairs, sofa and arm chairs, whether carved, unfitted or not, and covered with expensive stuffs .....100 okes	700 00	—

XII.—SUGAR, CONFECTIONERY &c.

Nos.	Description of Goods	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
136	Grape syrup ("petmesi") and molasses.100 okes	25 00	—
137	*a.* Sugar of all kinds; sugar of fecule and syrups derived from it; glucose of all kinds; and honey, liquid or in the comb....100 okes	57 00	46 00
	b. Saccharin (Law of April 28, 1904)	Prohibited	
	Note.—In accordance with law No. 3881 in force Oct. 1st, 1911, permission is given to import temporarily free of duty glucose for the manufacture of confectionery and hesperidium fruit or products of the vine of all kinds, subject to compliance with Art. 1-7 of law B.P.N.H., of Feb. 13th, 1893.		
138	"Halva," of honey or of sugar .....100 okes	80 00	38 40 (*d*)
139	All other kinds of confectionery, honey or sugar n.s.m.....oke	3 00	—
	a. Confectionery of all kinds, of honey or of sugar.....100 okes	—	38 40(*a*)
	b. Turkish delight (Rabat Lakoum), chocolate, chocolate cream, candied fruit, and fondants of all kinds .....oke	4 35	2 00
140	Plain pastry.....100 okes	20 00	—
141	Common biscuits ("galettes"), "gimblettes," without sugar or butter .....100 okes	15 00	—
142	Biscuits ("galettes"), "gimblettes" &c. with sugar or butter or both: and crackers, with or without sugar or butter; and all similar goods, including "pâte a kataïf" ..100 okes	80 00	40 00(*a*)
143	Fruits preserved in vessels hermetically sealed; fruits preserved in wine or spirits or solution of sugar; as well as marmalades and jams, jellies, and other articles n. s. m .....oke	2 00	1 00(*a*)

XIII.—WINES AND ALCOHOLIC LIQUORS AND VINEGARS.

Nos.	Description of Goods	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	Note.—By Art. 13 of Law 1350 of 1883, an additional consumption duty per oke of 20 lepta is levied on wine imported from abroad: and, of 1 dr. 50 lepta on alcohol of whatever strength; of 1 dr. on alcoholic liquors up to 70 degrees, and of 1 dr. 50 lepta on alcoholic liquors above 70 degrees.		
144	*a.* Wort and wines in casks or other vessels 100 okes	200 00	Free.(*c*)
	b. Wines, not sparkling, in bottles .... ,,	300 00	Free.(*c*)
	c. Wines, sparkling, in bottles..... ,,	500 00	Free.(*c*)
145	*a.* Vinegar, common, in jars ..... ,,	20 00	—
	b. Vinegar in bottles ..... ,,	100 00	—
146	*a.* Beer, in casks or receptacles other than bottles .....100 okes	110 00	85 00
	b. Beer in bottles of all sizes..... ,,	140 00	110 00
	Under sec. b of Art. 4 of Law No. 3 00) of April 20, 1904, the consumption of native malt manufactured with barley of local production is fixed at 60 lepta per oke up to the year 1920. The provisions of the Law of Feb. 13, 1895, concerning the temporary exemption of raw materials destined for export after having been converted into industrial products, shall extend to malt imported from abroad for brewing purposes.		
147	Alcohol and alcoholic liquors in general above 70 degrees of the areometer (centigrade) 100 okes of capacity	200 00	100 00(*b*)
148	Alcohol and alcoholic liquors below 70 degrees (including unrefined alcoholic) 100 okes of capacity	150 00	70 00(*b*)
149	Liqueurs of all kinds .....oke	2 00	—

XIV.—YARNS AND TISSUES.

Nos.	Description of Goods	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
150	Ginned cotton	Free.	—
151	Cotton wool (wadding) of all colors .. 100 okes	100 00	—
152	Cotton yarn, single, unbleached:		
	a. Up to No. 24, English..... ,,	60 00	50 00(*a*)
	b. Above ,, ,, ... ,,	80 00	60 00(*a*)
153	Cotton yarn, single, bleached:		
	a. Up to No. 24, English ..... ,,	66 00	—
	b. Above ,, ,, ... ,,	88 00	66 00(*a*)
154	Cotton yarn, single, water-dyed:		
	a. Up to No. 24, English ..... ,,	80 00	—
	b. Above ,, ,, ... ,,	104 00	80 00(*a*)
155	Cotton yarn, single, oil-dyed, irrespective of number.....100 okes	150 00	—
	[Twisted yarns pay an additional 20 per cent. on the duty applicable to each sub-class of single yarns. This additional duty is not applied to yarns proceeding from States with which Greece is bound by Convention.]		
156	Cotton threads for sewing, wound on cards or bobbins, or in skeins, white, unbleached, or dyed, twisted or corded or not (without tare allowance for paper cards).....100 okes	250 00	100 00(*a*)
156	*b.* Thread, other than for sewing .... ,,	262 50	145 00
157	Tissues of cotton, unbleached, not specially mentioned, containing in the warp and the woof in the space of 5 millimètres square:		
	a. Not exceeding 36 threads .....100 okes	80 00	70 00(*a*)
	b. ,, 44 ,, ... ,,	96 00	80 00(*a*)
	c. ,, 56 ,, ... ,,	112 00	80 00(*a*)
	d. Exceeding 56 ,, ...oke	5 00	3 00(*a*)
158	Tissues of cotton, bleached, n. s. m....100 okes	200 00	100 00(*a*)
159	*a.* Tissues of cotton, manufactured with dyed threads, printed or oil-dyed, n. s. m..100 okes	300 00	120 00(*a*)
	b. The following dyed cotton tissues: drills and tissues like them in stripes, checks and "aladzas" and checks for use of the working classes and servants.....100 okes	174 00	—
	c. Dyed cotton tissues for linings..... ,,	300 00	100 00(*a*)
160	*a.* Lamp wicks and boot tags ..... ,,	100 00	—
	b. Straps and bands of cotton for machinery	Free.	—
161	*a.* Tissues of cotton, of fine make, transparent, such as batistes, gauzes, muslins, grenadines, tulles, lace, head-kerchiefs ("kalemkeria") oke	8 70	5 00
	b. Under-linen and embroidered articles (except made-up outer clothing) .....oke	6 00	3 00(*a*)
162	*a* Velvets, velvety stuffs, plush, cretonnes, satins, piqués .....oke	3 00	2 00(*a*)
	b. Garters, ribbons, tapes, hosiery, simple fringes, curtain cloths, muslins, Spanish calicoes, pompadour, calicoes exceeding 56 threads, head-bands ("tzemberia"), stockings &c. remnants of cotton tissues, not including those of madapolams .....oke	7 25	3 00

XIV.—YARNS AND TISSUES—continued.

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	c. Cords or braids, galloons and edgings of cotton, or of wool and cotton (if the wool increases the value by more than 30 per cent. in that case see class 182*b*) .....oke	5 00	3 00 (*b*)
	d. Cotton flannel in pieces, white or dyed, for all purposes.....100 okes	174 00	120 00
163	Sail-cloth..... ,,	20 00	—
164	Ready-made (cotton) clothing for men and boys is liable to the duty upon the tissues of which made, with an addition of.....	50%	40% (*a*)
165	Ready-made clothing for women and girls, with or without embroidery or lace, without deduction for tare.....oke	25 00	15 00
166	Threads for sewing and embroidery....100 okes	150 00	—
167	All other threads of linen, hemp or jute ,,	60 00	—
168	Tissues of linen, hemp, or jute n. s. m. :		
	a. Containing less than 12 threads of warp in a space of 5 millimètres square, except coarse tissue for sacks.....100 okes	110 00	90 00 (*a*)
	b. Containing 12 threads and upwards of warp in a space of 5 millimètres square 100 okes	300 00	200 00 (*a*)
	c. Carpets of hemp or jute ..... ,,	80 00	40 00 (*a*)
169	Sail-cloth..... ,,	20 00	—
170	Lace and embroideries .....oke	30 00	15 00 (*a*)
171	Tulles, gauzes, batiste, and other open-woven tissues .....oke	16 00	8 00 (*a*)
172	Velvets, small-ware, fringes, ribbons &c. and under-linen .....oke	6 00	3 00 (*a*)
173	Ready-made (linen &c.) clothing for men and boys is liable to the duty upon the tissue of which made, with an addition of	50%	40% (*a*)
174	Ready-made clothing for women and girls :		
	a. Plain .....oke	20 00	15 00 (*a*)
	b. With embroidery or lace (without tare allowance) .....oke	30 00	15 00 (*a*)
175	Yarn :		
	a. Unbleached, twisted or not ....100 okes	400 00	Free. (*b*)
	b. Bleached, dyed, twisted or not, suitable for the manufacture of common flannels, stockings &c.....100 okes	700 00	540 00 (*b*)
	c. All other yarns, except those for the manufacture of fez caps, for which see the following category (Class 206) .....100 okes	800 00	540 00 (*b*)
176	Coarse blankets for animals; belts such as those for gymnastics; bands.....100 okes	100 00	—
177	Carpets :		
	a. Of hair of dogs, calves or other large animals.....100 okes	40 00	—
	b. Pressed carpets, and felts ..... ,,	120 00	—
	c Of wool, or wool and cotton, woven or knitted ; and carpets of wool and hemp or jute mixed .....100 okes	250 00	200 00 (*a*)
	d. Persian, Georgian, and other similar carpets .....100 okes	600 00	—
	e. Turkish carpets of pure wool, warp of cotton or of other textiles, sold by the mètre or piece, also carpets of Caramanie called "Djidjims" and the "Heïbés." (Provided they be of Ottoman manufacture and sent from a port of the Empire, the duty is 200 francs per 100 kilos)	600 00	—
178	Table cloths, curtains and door-hangings, and similar articles even made of wool and cotton.....oke	10 00	—
179	School and travelling bags, and sailors' caps ,,	1 60	—
180	*a.* Cloth list, and felts other than for carpets and machinery	Free.	—
	b. Felts for hats, cone-shaped, of the natural color, not otherwise manufactured, and twice as large as the hats usually imported each	0 16	—
181	Underclothing (flannel vests) of all colors, knitted or sewn, stockings, shawls, and travelling caps (so-called Scotch caps); blankets, bed and table covers of wool or wool and cotton ; and belts of wool or wool and cotton .....100 okes	500 00	—
	Note.—Shawls of wool or of wool and cotton, embroidered, pay under Class 183.		
182	*a.* Plushy stuffs, travelling rugs, ribbons, tassels and fringes, common printed shawls, small woven shawls, sewn articles, satin of wool, felt tissues not included in Class 177*b*, whether all the above be made of wool or of wool and cotton, but excluding satin of wool and cotton .....oke	6 00	—
	b. Cords, braids, galloons and edgings of wool, or wool and cotton (if the wool increases the value of the latter by more than 30 per cent., otherwise see Class 162*c*) .....oke	8 00	6 00 (*b*)
	c. Velvety fabrics, such as astrakhan, &c. of which the warp or weft, or both, is of cotton and the velvety surface of wool.....100 okes	3 00	—
183	Shawls and cashmere shawls, of merino, tissues of a similar kind, small knitted shawls, lace, tulles, grenadines, fichus, embroideries, needlework with or without admixture of metallic threads .....oke	12 00	—
184	Tissues of wool or of other animal hair ("poil") n. s. m. of all colors and make, except fine tissues such as gauzes, and the lace, tulles, grenadines &c. included in the preceding class ; weighing per square mètre :		
	a. Up to 150 grammes .....oke	23 20	14 00
	b. From 150 to 300 grammes ..... ,,	14 50	8 70
	c. Above 300 and not exceeding 500 grammes oke	10 15	5 80
	d. Above 500 and not exceeding 750 grammes oke	8 70	4 00
	e. Above 750 grammes ..... ,,	4 35	2 90
	Note.—Woollen flannels in pieces, of all kinds and colors, are taxed as above.		
185	Tissues similar to the preceding (Class 184), also satin of wool and cotton having the warp or the woof entirely of cotton, or the cotton predominating in the warp or the woof :		
	a. Up to 200 grammes (62 dramia 50) per sq. m. (up to 0·37 lb. per sq. yard) ..100 okes	400 00	200 00 (*a*)
	b. Above 200 grammes (62 dramia 50) per sq. m. (above 0·37 lb. per sq. yard) ..100 okes	250 00	130 00 (*a*)
	c. Above 450 grammes per sq. m. including satins of wool and cotton .....100 okes	—	100 00 (*a*)
	d. Tissues of wool, cotton and silk, *i e.* all tissues consisting of these three materials, the silk not predominating over the cotton or wool taken separately .....oke	6 75	5 00
186	Ready-made clothing for men and boys :		
	a. All wool, fine, for summer wear ..... ,,	11 00	11 00
	b. All wool, thick, for winter wear ..... ,,	8 00	8 00
	c. Of wool and cotton, for summer or winter, of the tissues of Class 185 .....oke	6 00	4 00
	d. Coarse overcoats and jackets of "calmuck" ,,	5 00	3 00
	Note.—A surtax of 40 % on the duty is imposed on ready-made clothing lined with silk or with stuffs of mixed silk.		
187	Ready-made clothing for women and girls, all wool or not, as well as dresses, whether completely sewn or not.....oke	25 00	15 00
188	Silk, raw or scoured, not worked.....	Free.	—
189	Silk, spun, twisted or corded, and floss silk, white or colored, even if mixed with other textile substances .....oke	30 00	—
190	Lace or blondes, fichus, veils, tulles, crapes, gauzes, fringes and edgings, with or without ornaments of glass or metal .....oke	160 00	45 00 (*c*)
191	Embroideries, tissues with metallic threads, ribbons, hosiery and tapes and sewn articles n. s. m. .....oke	40 00	—
192	*a.* Fringes and trimmings, cords with or without ornaments of glass or metal.....oke	24 00	—
	b. Fringes, trimmings and galloons, mixed with other materials .....oke	8 00	—
193	Velvets, plushes and chenilles..... ,,	60 00	30 00 (*c*)
194	Tissues of animal silk or of artificial silk of all colors n. s. m. and grenadine of silk and cotton oke	30 00	—
195	*a.* Tissues of animal silk or of artificial silk, n.s.m., mixed with other textile materials, not covered, or with the warp or weft wholly of cotton, wool, or linen ....oke	12 00	—
	b. Edgings (fringes, passementerie), ribbons, cords and braid of artificial silk, with or without metallic or glass ornaments..... oke	12 00	—
	c. Edgings, cords and braid of artificial silk, mixed with other textile materials .....oke	5 00	—
	d. Tissues made of raw silk..... ,,	18 00	—
	e. Rugs, tablecloths, counterpanes and curtains of floss silk ... .oke	8 00	—
196	Edgings, braids and cords containing other textile substances besides silk .....oke	12 00	8 00 (*b*)
197	Ready-made clothing for men and boys pays the same duty as the tissue of which they are made, plus	50%	—
198	Ready-made clothing for women and girls pays the duty chargeable on the material paying the highest rate among those of which they are made (provided that material increases the value by more than 30%), plus	50%	—
199	Oiled silk, cloth and canvas .....oke	8 00	—
	Note.—Tissues made of yarn in which there is silk are not classed among silk tissues, when the silk does not entirely cover the yarn of the other textile substances, or is not mixed with them throughout the length of the tissue.		
200	*a.* Layettes, single .....each	4 00	—
	b. Layettes, double ..... ,,	10 00	—

XV.—ESPARTO GRASS GOODS, HATTERS' AND FULLERS' WARES &c.

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
201	*a.* Cordage of esparto, and all other sparterie articles n. s. m.....100 okes	20 00	—
	b. Matting (esparto) for rooms..... ,,	20 00	—
202	Yarn of hemp for rope-making	Free.	—
203	*a.* Coarse tissues; sacks, new or worn, and piping of linen or hempen tissues ..100 okes	30 00	15 00 (*a*)
	b. Ropes, wherever made, white or tarred 100 okes	40 00	—
	c. Twine for ordinary use..... ,,	60 00	—
	Note.—Coarse tissues of jute for making sacks are included in the above class of the tariff.		
204	Tow in general .....100 okes	5 00	—
205	Fishing or hunting nets of linen, hair or silk oke	2 00	—
206	Yarn of wool for fez caps, oil-dyed, not twisted 100 okes	200 00	Free. (*b*)
207	Partly manufactured tissue, of natural color, for fez caps.....100 okes	200 00	Free. (*b*)
208	Fez caps in general ..... ,,	1160 00	400 00
209	*a.* Felts for hats, dyed, cone-shaped (except those felts in *b.* hereafter, and those in *b.* of No. 180), shaved or not.....each	0 50	—

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	b. Felts of the usual sizes, dyed or not, but neither starched nor gummed, also felts manufactured with rabbit, hare, beaver or other non-domestic animal fur of all sizes each	1 00	0 75
	c. Plaits of straw, bark or white wood, neither bleached nor dyed, for making hats for workmen .....100 okes	30 00	—
	d. The same, bleached or dyed, for making hats of fine quality .....100 okes	100 00	—
	e. The same, for making fancy hats, and the like mixed with other textile materials for making women's hats .....oke	3 00	—
210	Hats:		
	a. High, of silk or other substances, or mixed, and opera hats .....each	5 00	—
	b. Low, for men and boys (except straw hats), practically ready for use .....each	4 00	2 50
	c. Of straw or palm fibre, for men and boys, of good quality, and women's hats, untrimmed.....each	2 50	1 50
	d. Coarse, of straw, for workmen ..per 100	30 00	15 00
	e. Women's hats, of felt or not, untrimmed each	4 00	2 50
	f. Women's hats, trimmed in any manner, but not made of silk .....each	10 00	—
	g. Women's hats, trimmed in any manner, made of silk .....each	20 00	—
	h. Infants' hats (except straw, taxed under sub-classes *c.* and *d.*) .....*ad val.*	20%	—
211	*a.* Artificial flowers of tissues of all qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. oke	50 00	—
	b. Artificial fruits and seeds of all kinds and of any materials, also natural flowers chemically prepared (sterilized) .....oke	20 00	—
212	*a.* Feathers for dress, prepared..... ,,	200 00	—
	b. ,, ,, ,, entirely unprepared.. ,,	15 00	—
	c. ,, ,, ,, partially prepared.... ,,	25 00	—
	d. ,, sewn on any kind of tissue, for ornamenting clothes, and boss made of small feathers of any kind, prepared or not ....oke	30 00	—
213	Baskets of all shapes, of willow or reed, for common use (except baskets of wood shavings used for the exportation of fruit and vegetable of the country, which are free).....100 okes	5 00	—
214	Straw envelopes for bottles or for oil-presses; mats for packing furniture or other goods ..	Free.	—
215	Frails (baskets of rush) .....100 okes	10 00	—
216	Baskets and all other goods, of wickerwork or other vegetable substance, except those in 213.....100 okes	40 00	—
217	Fancy basket ware, of all shapes and of all vegetable substances suitable for basket making, even if combined with metals or ornamented with metal .....oke	4 00	—
218	Doormats .....100 okes	20 00	—
219	Indiarubber goloshes .....oke	8 70	4 50
220	Whips of sinew, with or without metal, or of waxed threads, or mixed with leather dozen	6 00	—
221	Cords of sinew for beating cotton, for musical instruments, or for other purposes; fibres of agave, and articles of amianthus	Free.	—
222	Brooms:		
	a. Of ordinary millet stems, with or without wooden handles.....100 okes	40 00	—
	b. Of other kinds, of vegetable substances, with or without wooden handles....100 okes	60 00	—
	XVI.—EARTHENWARE AND GLASSWARE.		
223	*a.* Earthenware, of all sorts, unglazed 100 okes	2 00	—
	b. Common baked bricks, tiles for building and roofing, and earthenware pipes, all unglazed per 1,000	20 00	—
	c. Tiles in shape of plates, or compressed and artistic tiles for covering the outside of houses 1,000	50 00	—
	d. Bricks, wholly or partially of cement, glazed or unglazed, colored or not; and earthenware bricks for floors .....100 okes	6 00	—
	e. Firebricks.....	Free.	—
224	Earthenware of all sorts, glazed (varnished) 100 okes	6 00	—
225	Earthenware of all sorts, glazed with porcelain, or other glaze (except varnish), white or of a single color approaching white, and plain or with stencilled designs in one color 100 okes	30 00	14 00(*b*)
226	Articles similar to the preceding, of more than one color, or with designs in relief, or gilt; or articles of any other kind, with stencilled designs.....100 okes	80 00	50 00(*b*)
227	Articles of porcelain of every kind, white and plain .....100 okes	100 00	50 00(*b*)
228	Articles similar to the preceding, colored, or with designs in relief, or gilt, or with other stencilled designs .....100 okes	400 00	200 00(*b*)
229	Lamps and fancy or artistic ware, European, Chinese, Japanese &c. .....oke	7 00	—
	a. Buttons, porcelain	1 00	—
	b. Porcelain electric lamps.....100 okes	50 00	—
	c. Porcelain, inlaid, colored or gilt .. ,,	200 00	—
230	Broken glass, glass powder, or glass in lumps..	Free.	—
231	*a.* Common bottles in general, black or yellow, such as are used for wine or brandy &c. including demijohns, and light green bottles of a capacity exceeding ½ oke, except white bottles .....100 okes	8 00	6 00
	b. Common small bottles, light green .. ,,	30 00	—
232	Glassware n. s. m., white, plain, or pressed, of one color, but tinted in the mass ..100 okes	50 00	30 00
233	Articles similar to the above, cut or engraved 100 okes	100 00	75 00
234	Articles similar to the above, decorated with gold or colors, or tinted in the mass with more than one color; and of crystal n. o. m. 100 okes	200 00	150 00
235	Window glass:		
	a. Common, and photographic plates 100 okes	25 00	—
	b. Colored, polished or engraved ,,	40 00	—
236	Plate glass ..... ,,	50 00	—
237	Watch glasses, and for optical instruments oke	3 00	—
238	Glass imitations of pearls, gems, and coral; pendants of lustres; spun glass; balls, beads &c.; and chimneys, globes, glass electric lamps, and shades for lamps, imported separately.....oke	1 00	—
	XVII.—MINERALS AND METALS, WROUGHT.		
239	*a.* Articles of marble, real or imitation, or of stone (except ancient statues, which are free), or of alabaster, plain, sculptured, or gilt 100 okes	20 00	—
	b. Slabs of marble of any shape, polished or not 100 okes	4 00	—
	c. Slabs of stone, and of Maltese stone..per 100	10 00	—
240	Slates for writing; slate pencils, with or without wooden covering; and blackboards of iron plates	Free.	—
241	Rails, points and bridges of cast-iron for railroads.....	Free.	Free.(*b*)
242	*a.* T-iron, girders of any size for buildings, and all other articles of cast or wrought iron for buildings, or for any other use except those mentioned in Nos. 63 *b*, *c* and *d* ....100 okes	*8 00	10 00(*b*)
	b. Bridges for carriage roads, ceilings, roofs, eaves, scaffolding, gasometers, tanks of iron or steel for any purpose; all the above, whether attached or detached, or merely perforated or attached with screws or riveted; pipes of iron or steel, or cast steel, and their accessories for draining, water, gas &c.; pillars of cast iron, iron or steel, lamp posts and lamp brackets (consoles) and in general, all articles of cast iron or wrought iron, or accessories of the above not classed as fine work or articles of luxury .....100 okes	10 00	10 00(*b*)
243	*a.* Articles of iron, as brackets, buckles, gas-fittings &c. and tinned goods .....100 okes	120 00	80 00
	b. Hooks and eyes ..... ,,	200 00	—
	c. Iron buttons ..... ,,	40 00	40 00(*b*)
244	All articles of wrought iron, of sheet or of tinned iron for buildings, railways or other uses (except machinery, agricultural implements, scientific instruments, and articles used in ships or ship building), filed or not, tinned or not, tarred or not, painted or not, varnished or not, whether the varnish contains metallic powder or not .....100 okes	40 00	25 00(*b*)
	Cart and carriage axles, including the hubs, and turned spindles of cast-iron, imported separately or not, shall pay 35 drachma per 100 okes, provided such duty is not inconsistent with the provisions of any treaty of commerce concluded with other countries.		
245	All kinds of wrought-iron goods, polished, burnished, gilt, or galvanised; and nails, screws, and tacks, polished or gilt; and common knives, with handles as above .....100 okes	50 00	50 00(*b*)
246	Iron safes ..... ,,	40 00	—
247	Wire gauze and lay figures ..... ,,	30 00	—
248	Nails, screws, and tacks in general.... ,,	20 00	15 00(*b*)
249	Agricultural implements and tools.....	Free.	Free.(*b*)
250	Iron goods for shipbuilding, and used in ships 100 okes	10 00	Free.(*b*)
251	Bird cages, meat safes, and dish covers of wire gauze.....100 okes	200 00	—
252	*a.* Suction or forcing pumps and fire-engines of any metal, agricultural and industrial machines, and parts of them	Free.	Free.(*b*)
	b. Fixed steam engines without boilers, for industries, steamships and vessels in general; motors worked by gas, petroleum, spirit, benzine, or hot or compressed air, or parts of such engines imported separately .....100 okes	12 00	—
	Note.—This duty is not to exceed 3,000 drachma in the case of a motor.		
	c. Steam engines for railways or tramways, complete, traction engines (*routières*) and steam rollers, engines partially fixed or portable, including their boilers, or parts thereof imported separately .....100 okes	15 00	—
	d. Hydraulic wheels, turbines and, in general, motors driven by hydraulic power, and parts of such machines imported separately, 100 okes	12 00	—

* The general tariff as being lower than the conventional tariff, is generally applied.

Nos.	XVII.—MINERALS AND METALS, WROUGHT—continued. Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	e. Steam boilers made of iron or steel plates, simple or with heaters or super heaters, with furnace inside or outside.....100 okes	12 00	—
	f. Steam boilers of iron or steel plates, with iron or steel tubes, with or without smoke-box and funnel, for factories and steamships 100 okes	14 00	—
	g. Steam boilers of railway locomotives, with furnaces made of steel plates or of copper with brass tubes, multitubular steam boilers with iron or steel tubes, connected or not..100 okes	15 00	—
	h. Dynamos and inseparable accessories thereof	Free	—
	i. Rivets used in boiler making, of any diameter or length, bolts for joining machinery (*boulons mécaniques*), nuts (*écrous*), of any diameter with or without screw threads, washers for screws of any diameter or thickness.....	Free.	—
	j. Cigarette making machines .....100 okes	15 00	—
	Note.—Parts of motive machines or steam boilers and all accessories of cast or wrought iron for indirect motion, such as bearings and their stools, shafts, smooth or cogged wheels, are dutiable according to kind and workmanship, under the categories of the Tariff applicable. As an exception, shafts for steamships, whether crank shafts or not, cranks and shafts of marine engines, finished or not, steam dampers, pressure gauges, vacuum gauges, water gauges and engine lubricators, and brass rods, 15 millimetres or more in diameter, are admitted free.		
253	Mechanical roasting-jacks, mincing machines, and other household mechanical appliances.....100 okes	100 00	—
254	*a.* Coffee mills; scales, decimal or other, of iron, with their weights.....100 okes	40 00	40 00 (*b*)
	b. Apparatus for watering streets and latrines 100 okes	40 00	—
255	*a.* Sewing machines.....each	25 00	Free. (*b*)
	b. Machines for all other domestic industries ,,	20 00	Free. (*b*)
	Note.—Machines for cutting tobacco for making cigarettes, refining mineral oils, the manufacture of playing cards, and making matches, as well as machines for other branches of industry of which the State exercises the exclusive monopoly, are not admitted free of duty, the importation of machines of these descriptions being prohibited.		
256	Sponge fishing or diving apparatus	Free.	—
257	Padlocks and locks, plain or brass mounted 100 okes	90 00	60 00 (*b*)
258	*a.* Agricultural instruments (with wood or not)	Free.	Free. (*b*)
	b. Rails and points for railways	Free.	Free. (*b*)
259	Springs for carriages and railway cars..100 okes	30 0	—
260	*a.* All articles of steel (including packing and knitting needles and crochet hooks) not classed as fine wares and n.s.m. ....100 okes	50 00	50 00 (*b*)
	b. Files ..... ,,	10 00	—
261	*a.* Fine steel wares (including superior knives, razors &c) .....100 okes	200 00	—
	b. Sewing needles (without deduction for tare) oke	2 00	0 25 (*b*)
	c. Sewing needles (polished or gilt) ..... ,,	4 00	0 50
262	Printing type and typographical ornaments 100 okes	25 00	—
263	Pipes, plates, leaves, and sheets for roofing or other purposes, and rolls .....100 okes	25 00	—
264	Bullets, slugs, and small shot ..... ,,	30 00	—
	Note.—A consumption duty at the rate of 50 lepta per kilo shall be levied on buck and other shot imported into Greece.		
265	*a.* Toys .....oke	5 00	—
	b. Other artistic articles, and foil for wrapping various objects .....100 okes	200 00	—
	c. Articles of plain and of coarse workmanship, and capsules for bottles.....100 okes	50 00	—
266	*a.* Stereotype plates, plates for maps or for engraving, and similar articles	Free.	—
	b. Nails, pins, and screws of copper, pure or in which copper predominates; and copper tubes (parts of machinery)	Free.	Free. (*b*)
267	*a.* Articles, plain and of coarse workmanship n.s.m.....100 okes	50 00	—
	b. Articles of all kinds, chased, gilt or enamelled oke	2 00	—
	c. Articles decorated with other more precious metals .....oke	3 00	—
	d. Copper buttons, plain or gilt..... ,,	1 00	1 00 (*b*)
268	Joints for machines or pipes in general, and typographical goods.....	Free.	Free. (*b*)
	Note.—Recognised steam engine or steam boiler makers and repairers are entitled to import free of duty bronze (brass) tubes with an external diameter of 18 millimetres or more, tinned or not, for use in the condensers of steam engines, and tubes for steam boilers.		
269	All kinds of articles, plain and of coarse workmanship; buttons and coffee mills, as used in the East .....100 okes	100 00	100 00 (*b*)
270	Articles of all kinds, including buttons, chased, silvered, gilt, or enamelled .....oke	2 00	2 00 (*b*)
271	Articles, including buttons, decorated with other more valuable metals .....oke	3 00	3 00 (*b*)
272	*a.* All kinds of articles, plain and of coarse workmanship .....100 okes	50 00	—
	b. Nails, pins, and screws, pure, and of alloy with other common metals, the zinc predominating.....	Free.	Free. (*b*)
	c. Plain buttons of zinc, or of alloy with other more valuable metals, the zinc predominating.....100 okes	40 00	40 00 (*b*)
273	*a.* Articles of all kinds, of fine workmanship, plain, silvered, gilt, or enamelled .....oke	2 00	—
	b. Articles of all kinds, decorated with other more precious metals .....oke	3 00	—
	c. Buttons, chased, gilt, or enamelled, or made of alloy with other more precious metals, the zinc predominating .....oke	1 00	1 00 (*b*)
274	*a.* All plain tin goods .....100 okes	50 00	—
	b. Plain buttons of tin, or of alloy with other more valuable metals, the tin predominating 100 okes	40 00	40 00 (*b*)
275	*a.* Articles of tin, of all kinds, chased, silvered, gilt, or enamelled .....oke	2 00	—
	b. Articles of tin, decorated with other more valuable metals .....oke	3 00	—
	c. Buttons, chased, gilt or enamelled ..... ,,	1 00	1 00 (*b*)
276	All kinds of plain silver articles, and lamps 100 dram.	8 00	—
277	Articles of silver, of all kinds, chased, gilt, enamelled, or decorated with gold or platinum, and lamps.....100 dram.	12 00	—
278	*a.* Articles of hollow gold or platinum ,,	120 00	—
	b. Articles of solid gold or platinum, and lamps 100 dram.	80 00	—
279	Articles resembling silver, and of white metal, or nickel alloy, and articles made of metals n.s.m.; lamps and ornaments of common metals (brass &c.), gilt, silvered, enamelled, or chased, with or without imitation precious stones .....oke	14 50	8 00
280	Articles of alloy of divers metals n.s.m. pay the duty on the predominant material when the combination means an increase of more than 30 % in the value on the most heavily taxed material.		
	XVIII.—MUSICAL AND SCIENTIFIC INSTRUMENTS.		
281	Cottage pianos and harmoniums ..... each	80 00	80 00 (*b*)
282	Grand pianos..... ,,	130 00	130 00
283	Violins and other stringed instruments.. *ad val.*	20 %	—
284	Metal instruments, new or not.....*ad val.*	20 %	—
285	Wooden instruments, new or not ..... ,,	20 %	—
286	All musical instruments not in the three preceding classes.....*ad val.*	20 %	—
287	*a.* Lancets; scarifiers; surgical, obstetric, or ophthalmic instruments; instruments for physics, chemistry, optics, astronomy, architecture; surveying, and scientific instruments n.s.m.; barometers, thermometers, chronometers, sundials, compasses, pedometers, areometers, densimeters, œnometers, galactometers, dropping glasses &c	Free.	Free. (*b*)
	b. Electric telephones; microphones; electric bells indicating boards; buttons for electric bells; and electric light; telegraph apparatus; and parts thereof .....oke	2 00	—
	c. Gramophones; phonographs; cinematographs; typewriters; calculating machines; and accessories or parts thereof.....oke	4 00	—
288	Watches of gold .....each	4 00	—
289	,, of silver, gilt, or silver plated .. ,,	1 50	—
290	,, of other materials	1 00	—
291	Watch cases of gold, or gold plated ..... ,,	3 50	—
292	,, of silver, plated	1 00	—
293	Watch cases of other materials, except gold, silver, and platinum ....each	0 50	—
294	,, works, without cases..... ,,	1 50	—
295	Clocks and alarums in general, of wood or common metals; and clock works, complete or in parts .....oke	3 00	—
296	*a.* Clocks and parts of clocks suitable for public buildings	Free.	—
	b. Parts of clocks and watches (hour and minute hands, plates, springs &c. except cases)	Free	—
	XIX.—PAPER, MANUFACTURES THEREOF, AND WORKS OF ART.		
297	Paper paste and pulp of whatsoever material, bleached or not, as well as paste coagulated into sheets or rolls (easily distinguishable from cardboard)	Free.	—
298	Roofing paper, emery paper, glass paper, tarred paper, and paper bags.....	Free.	—
299	Coarse paper, blue, grey or yellow, in large or small sheets, cut and prepared, not of cotton, linen, or hemp, but of other materials, such as wood &c.; packing paper, paste board, cardboard, and paper telegraph tapes..100 okes	40 00	20 00
300	Printing paper:		
	a. Glazed or not.....100 okes	60 00	30 00
	b. Common, unglazed, exclusively destined for printing newspapers and scientific reviews, also publications of the "Society for the Propagation of Useful Books," provided these periodicals and books be already edited monthly at the time of operation of the present law ..	Free.	—

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	Printing paper, imported for the printing of newspapers and their supplements, must be discernible from other printing paper by a watermark showing two parallel lines clearly traced over the whole surface of the sheet and being 5 centimetres apart.		
	Paper required for the purposes of the "Society for the Propagation of Useful Books" shall bear in a ring the watermark, "Useful Book Society."		
	The question of color and generally the control to be exercised in regard to printing paper, which can only be imported through the Customs at Piræus and through the Custom-houses of the first class, to be designated by Royal Decree.		
	The clandestine importation of this paper or its application to other purposes will be regarded as an act of contraband, and the importers will be liable to pay 8 drachmai per 100 okes whether the contraband was a case of *flagrante delicto* or otherwise.		
	c. Printing paper, glazed, for newspapers 100 okes	15 00	—
301	Letter paper of all shapes, parchment paper, and wall paper .....100 okes	200 00	100 00
302	*a.* Paper for registers and account books; drawing paper; paper for the outer covers of stitched books; bank books, ruled, or not; books or sheets of paper having printed words on them, suitable for diaries &c.; and sheets of paper for copying, provided that the paper is unsuitable for making cigarettes 100 okes	100 00	60 00
	b. Account books and copy books, of paper unsuitable for making cigarettes....100 okes	120 00	—
303	Writing paper of any color:		
	a. Unglazed..... „	50 00	30 00
	b. Glazed ..... „	60 00	40 00
304	Paper for various uses:		
	a. Paper of one color for the outer covers of unstitched books, for tobacco wrappers, hat cases &c. of any thickness, glazed or not, and blue paper for wrappers of "papier timbré," or official documents .....100 okes	50 00	30 00
	b. Blotting paper, grey or blue packing paper, glazed or not; canevas; and tissue paper for wrapping fruits, not like cigarette paper, with horizontal or vertical watermarks .....100 okes	30 00	20 00
	c. Waxed or paraffined paper, and paper impregnated with any other waxy substance 100 okes	100 00	—
305	Cigarette paper (monopoly)	Prohibited.	
	By Law 1396 of May 13, 1887, relating to fines, cigarette paper fraudulently imported and forfeited, pays a duty of 35 drachmai per oke.		
306	Paper for cheques, bonds, shares &c.; envelopes; fancy paper, colored, silvered or gilt; paper for bouquets or sweetmeats, with lacework &c .....oke	3 00	2 00
307	Paper for use as stamped paper ("papier timbré").....	Prohibited.	
308	Boxes, paper, not of papier-maché, nor of fancy paper .....oke	1 00	—
309	Boxes, of fancy paper; paper toys of all kinds; paper collars and cuffs; and ornamental paper for coffins &c .....oke		5 00
310	Bonbon boxes, plain (that is to say, without admixture of metals, tissues, or precious wood, or bone &c. otherwise they are included in 346) .....oke	5 00	—
311	Tracing paper; silver paper; design paper ruled in millimetres; music paper, without notes, or stitched in books; photographic, phototypic and lithographic paper; and for visiting cards.....100 okes	80 00	60 00
312	Papier-maché and articles made thereof (except buttons, which are included in Category XX) 100 okes	300 00	—
313	*a.* Printed books, sewn or not, music books, sewn or not, and bound books.....	Free.	Free. (*b*)
	b. Book covers of every kind .....100 okes	250 00	—
314	*a.* Lithographs, engravings on copper or wood, chromolithographs, chromophotographs, and other coloured prints .....100 okes	300 00	—
	b. Labels of all kinds..... „	200 00	—
315	Playing cards of all kinds (monopoly)	Prohibited.	
	By Art. 3 of Law 1296 of 1885, as to playing cards imported fraudulently and forfeited, pay a duty of 2 drachmai per pack.		
316	Pictures of ancient or modern art (not framed), statues of plaster, and casts	Free.	—
317	Theatrical decorations, drawing models, plans of building &c. (not framed).....	Free.	—
	XX.—MISCELLANEOUS MANUFACTURES.		
318	*a.* Fans of common straw and paper, printed..oke	4 00	—
	b. Fans of Maltese straw and common Egyptian feathers.....oke	2 00	—
	c. Fans, common, except the preceding.... „	20 00	—
	d. Fans with ivory or tortoiseshell handles, or of precious Egyptian feathers, or painted..oke	60 00	—
319	*a.* Carriages with two wheels, lined or not, new or not .....each	100 00	—
	b. Carriages with four wheels, lined or not, new or not .....each	300 00	—
	c. Hand carriages (for infants, invalids, &c.) „	20 00	—
	d. Carts, ordinary, with two wheels ..... „	20 00	—
	e. „ „ with four wheels ..... „	40 00	—
	f. Vehicles of other kinds n.s.m. (as for wine, ice, or groceries &c).....each	30 00	—
	g. Railway or tramway cars, for goods..*ad val.*	10 %	—
	h. „ „ „ for passengers „	10 %	—
	i. Hand carts, for goods ..... „	20 %	—
	j. Ordinary bicycles, mounted or not .....each	30 00	20 00
	k. Single cylinder motor cars, of 6 to 12 h.-p.:		
	With two seats .....each	500 00	—
	With four or more seats..... „	700 00	—
	Closed, with four or more seats ..... „	1,000 00	—
	l. Two cylinder motor cars, of 6 to 12 h.-p.:		
	With two seats.....each	700 00	—
	With four or more seats..... „	900 00	—
	Closed, with four or more seats ..... „	1,200 00	—
	m. Four cylinder motor cars, of 10 to 16 h.-p.:		
	With two seats .....each	800 00	—
	With four or more seats..... „	1,000 00	—
	Closed, with four or more seats..... „	1,200 00	—
	n. Of 17 to 25 h.-p.:		
	With two seats ..... „	900 00	—
	With four or more seats..... „	1,100 00	—
	Closed, with four or more seats ..... „	1,300 00	—
	o. Of 26 to 40 h.-p.:		
	With two seats ..... „	1,200 00	—
	With four or more seats ..... „	1,400 00	—
	Closed, with four or more seats ..... „	1,500 00	—
	p. Of 41 h.-p. or more:		
	With two seats.... ..... „	1,700 00	—
	With four or more seats..... „	2,000 00	—
	Closed, with four or more seats ..... „	2,900 00	—
	q. Six cylinder motor cars, of 10 to 20 h.-p.:		
	With two seats .....each	1,000 00	—
	With four or more seats..... „	1,200 00	—
	Closed, with four or more seats ..... „	1,500 00	—
	r. Of 21 to 35 h.-p.:		
	With two seats..... „	1,300 00	—
	With four or more seats..... „	1,600 00	—
	Closed, with four or more seats ..... „	1,800 00	—
	s. Of 36 h.-p. and above:		
	With two seats..... „	1,800 00	—
	With four or more seats..... „	2,200 00	—
	Closed, with four or more seats ..... „	3,300 00	—
	t. Transport motor cars.....*ad val.*	12 %	—
	u. Motor cycles, and pieces or parts thereof, and pieces and parts of motor cars .....*ad val.*	10 %	—
320	*a.* Carriage upholstery, such as cushions &c. oke	1 00	—
	b. Carriage lamps, of common metal ..... „	2 00	—
	c. „ of more expensive metals „	3 00	—
	Note.—Lanterns for other purposes are also liable to the above duties.		
	d. Ships' lanterns	Free.	Free. (*b*)
321	*a.* Umbrellas and parasols of linen or cotton, or of linen and cotton mixed, of all makes..each	1 20	0 80
	b. Umbrellas and parasols of wool, pure or mixed .....each	1 20	—
	c. Umbrellas and parasols of mixed silk .. „	2 50	—
	d. „ „ of silk ..... „	4 00	—
	e. „ „ ornamented with lace or embroidery ..*ad val.*	25 %	—
	f. Handles and frames of umbrellas and parasols, of common wood, iron, or other common metal.....100 okes	50 00	—
	g. Handles and frames of valuable wood, whalebone, ivory, or rhinoceros &c. are taxed according to the material of which made.		
322	*a.* Various articles of coral, worked, with or without ornaments of precious metal 100 dram.	10 00	—
	b. Real pearls, polished	Free.	—
	c. Mother-of-pearl, worked into various articles, without precious metals .....oke	10 00	—
	Note.—When the above articles contain gold, silver, or platinum, they are chargeable as gold, silver &c.		
	d. Articles of meerschaum .....oke	20 00	—
323	Dominoes, chess, draughts and other objects of amusement of whatsoever materials, without deduction for tare .....oke	3 00	—
324	*a.* Spectacles and eyeglasses of glass, crystal or stone, irrespective of mounting	Free.	—
	b. Opera glasses, irrespective of mounting (no tare allowance) .....oke	4 00	—
	c. Telescopes, microscopes, stereoscopes, spectroscopes and optical instruments.....	Free	
325	*a.* Indiarubber and guttapercha, raw or refined	Free.	—
	b. Threads of indiarubber and guttapercha	Free.	—
	c. Pieces, sheets, bands, bars, pipes &c. of indiarubber and guttapercha, mixed or not with other materials, and hat rims of cotton steeped in gum	Free.	—
	d. Diving suits	Free.	—
	e. Elastics for shoes or other purposes, mixed or not with other textile materials and other similar articles .....100 okes	400 00	—
	f. Articles of indiarubber and guttapercha n.s.m. .....100 okes	725 00	400 00
	g. Sheets of indiarubber or guttapercha, pure or on tissue (except silk tissue), or impregnated tissues, or tissues stuck together by means of indiarubber and guttapercha ..... 100 okes	400 00	200 00

XX.—Miscellaneous Manufactures—continued.

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	h. Ready-made clothes and other articles of tissues mentioned in (*g*) .....100 okes	700 00	450 00
	i. Tissues of animal or artificial silk, pure or mixed with other textile materials, impregnated, or stuck together by means of india-rubber or guttapercha .....oke	40 00	20 00
	j. Ready-made clothes and other articles of tissues mentioned in (*i*) .....oke	60 00	30 00
326	All articles of amber, worked, with or without metal .....oke	40 00	—
327	Articles of glass, mixed with other materials of all kinds and n.s.m.....*ad val.*	20 %	—
328	Small wares and divers articles of common bone, ivory, or tortoise-shell, mixed with other materials n.s.m.....*ad val.*	20 %	—
329	*a.* Small looking-glasses for soldiers and peasants, of common wood, brass, or other common metal, or cardboard.....100 okes	100 00	—
	b. Looking-glasses in general, not included in the preceding sub-class and the following class .....100 okes	200 00	—
330	Mirrors, with or without frames, of half a square metre and upwards.....100 okes	300 00	—
	Note.—Frames and mirrors imported separately, both pay the duty according to their respective categories.		
331	*a.* Pocket knives, with handles of wood, common metal, composition, or common bone ....oke	6 00	4 00 (*b*)
	b. Pocket knives, with handles of ivory, mother-of-pearl, coral, tortoiseshell, or precious metal oke	10 00	10 00 (*b*)
	Note.—Pocket knives, very common, with handles of wood, are included in 242*b*.		
332	*a.* Waxed cloth, and clothing made therefrom 100 okes	100 00	—
	b. Oilcloth for floors..... ,,	30 00	—
333	*a.* Buttons of ivory or mother-of-pearl ....oke	5 00	—
	b. Buttons of bone, horn, porcelain, papier-maché, wood, or glass, or of those substances mixed with common metal .....oke	1 00	1 00 (*b*)
	c. Buttons of silk, wool, or calamanco .... ,,	4 00	—
	d. Buttons of all other kinds n.s.m. ..... ,,	2 00	—
334	Lamps of every kind (including iron) n.o.m. and accessories of lamps of this class imported separately .....oke	1 00	—
335	*a.* Knives and forks for the table, and razors, with handles of silver, gold, or platinum, or gilt, or of ivory, tortoiseshell, mother-of-pearl, or coral, with or without cases ....oke	8 00	—
	b. Knives, forks, and razors, with handles silver-plated, or of white metal alloy resembling silver, or of nickel alloy (as defined in class 279), or of wood; and razors with handles of bone, horn, or composition, with or without cases.....oke	2 00	—
	c. Knives and forks, with handles of bone, horn, or composition, with ornaments of metal, silvered, with or without cases....oke	2 00	1 00 (*b*)
	Note a. & c.—No tare allowance for knives, forks and razors with handles other than of iron.		
	d. Spoons and forks of nickel alloy .....oke	12 00	6 00
	e. The same, silvered or gilt, either wholly or in part .....oke	14 50	8 00
336	Steamships in general, of iron, steel, wood or mixed materials built abroad:		
	a. Of less than 300 tons measurement, second-hand.....per ton measurement	35 00	—
	b. Of less than 300 tons measurement, new per ton measurement	70 00	—
	Note.—Paragraphs *a* and *b* will be operative from the date on which there is founded in Greece a shipyard capable of building iron ships up to 300 tons, and after publication of a Royal Decree.		
	c. Of over 300 tons measurement, new or old	Free.	—
	d. Boats and small craft, for whatever use, with sails or driven by electricity, benzine, petroleum, gas or hot air engines, built abroad per metre length	50 00	—
	Note.—It is understood that the above ships, small craft and boats refer to those which are to be registered in a Greek port within eight days of arrival, and not to those which do not belong to Greek subjects or which will not be registered.		
337	Arms, for cutting or thrusting:		
	a. European military sabres and Turkish scimitars .....each	1 00	—
	b. Knives (yatagans, hangers &c.) .... ,,	3 00	—
	c. Rapiers and daggers, of all kinds, plain or with fancy guards .....oke	5 00	—
338	Firearms:		
	a. Guns in general, single-barrelled, muzzle-loading.....each	2 00	—
	b. Guns in general, single-barrelled, breech-loading.....each	10 00	—
	c. Guns in general, double-barrelled, muzzle-loading.....each	12 00	—
	d. Guns in general, double-barrelled, breech-loading.....each	20 00	—
	e. Pistols in general.....pair	5 00	—
	f. Revolvers of all kinds.....each	3 00	—
339	Parts of arms:		
	a. Barrels and locks of pistols and of arms of every kind; machines for discharging projectiles, and articles of any other kind belonging to this class, and not specially mentioned .....oke	10 00	—
	b. Parts of revolvers ..... ,,	20 00	—
340	*a.* Cartridge cases.....per 1,000	8 00	—
	b. ,, filled ..... ,,	40 00	—
	c. Caps for fire arms of all kinds .....oke	8 00	—
	d. Caps of dynamite ..... ,,	12 00	—
341	*a.* Tooth brushes, shaving brushes and comb-brushes .....oke	3 00	—
	b. Clothes brushes, of vegetable materials.. ,,	3 00	—
	c. ,, of animal materials, feathers or bristles.....oke	3 00	—
	d. Blacking brushes, scrubbing brushes, stable brushes, bottle brushes and soldiers' brushes oke	0 20	—
	e. Brushes of all other kinds n.s.m..... ,,	3 00	—
	f. Rotatory brushes for hairdressers, suspended or hand .....each	1 00	—
342	*a.* Valises of common leather, with toilet fittings.....each	5 00	—
	b. Valises of fine leather, with toilet fittings ,,	20 00	—
	c. Toilet cases of oil cloth, leather or wood, with fittings .....*ad val.*	20 %	—
343	*a.* Imitation precious stones, mounted in common metal .....oke	3 00	—
	b. Imitation precious stones, mounted in silver oke	24 00	—
	c. Imitation precious stones, mounted in gold or platinum.....oke	200 00	—
344	*a.* Billiard tables in general, new or not ..each	150 00	—
	b. ,, cues and accessories, such as cue cases, scoring boards &c .....oke	1 00	—
	c. Billiard balls of ivory or other material.. ,,	40 00	—
345	*a.* Masks of oilcloth or paper..... ,,	5 00	—
	b. ,, of tissues..... ,,	20 00	—
346	*a.* Paint boxes, with paints	Free.	—
	b. Dressing cases, of common metals, fitted..oke	3 00	—
	c. ,, of metals resembling silver &c. fitted.....oke	6 00	—
	d. Bonbon boxes, of silk or velvet, with or without metal, or of leather, wood or other material .....oke	20 00	—
	e. Jewel cases of velvet, of silk not velveted, with or without metal, leather, or embroidery .....oke	20 00	—
347	*a.* Walking sticks of whalebone, ivory or rhinoceros.....oke	20 00	—
	b. Walking sticks covered with tissues of leather .....oke	2 00	—
	c. Walking sticks of sinew ..... ,,	3 00	—
	d. ,, of metal, which contain weapons, parasols or stools *ad val.*	20 %	—
	[*Note.*—Articles in 328 not included.]		
348	*a.* Trays, of iron, coated with tin or zinc, varnished or coloured .....oke	2 90	1 20
	b. Trays of brass, zinc, aluminium, wood, papier-mâché, porcelain, or earthenware, or of a combination of these materials .....oke	4 00	2 00
	c. The same as in *a* or *b*, when nickelled, are to be classified in *a* or *b*, according to kind with an addition of.....oke	0 40	0 40
	d. Trays of nickel or nickel alloy, and trays covered in whole or in part with nickel or nickel alloy .....oke	12 00	6 00
	e. The same as in *a*, *b* or *d*, when silvered or gilt, wholly or in part—are to be classified in *a*, *b* or *d*, according to kind, with an addition of.....oke	2 00	2 00
349	Lustres of glass or crystal, with or without metal (except gold and silver) .....100 okes	70 00	—
350	Wreckage from native or foreign ships.....	Free.	—
351	Frames of wood or paper, covered with tissues oke	4 00	—
352	Calendars, other than those of paper ..... ,,	1 00	—
353	*a.* Lead pencils, wooden sheathed..... ,,	1 00	—
	b. Slate pencils ..... ,,	Free.	—
354	Dressed dolls ..... ,,	10 00	—
355	Human hair, worked ..... ,,	48 00	—
356	Cylindrical blotting pads ..... ,,	0 50	—
357	Gloves, of leather or not, with fur .....pair	1 00	—
358	Toys (not of wood or paper), of common metals (except lead).....oke	5 00	—
359	Teeth of all materials and sets of teeth mounted in metal.....	Free.	—
360	*a.* Cork stoppers mounted in common metal..oke	2 00	—
	b. ,, ,, precious metal. ,,	6 00	—
361	*a.* Paint brushes artists'.....	Free.	—
	b. ,, for wall painting in oil or whitewash .....oke	0 20	—
362	Musical tobacco boxes or albums pay duty according to the material of which they are made.		
363	Seals, engraved or not, lightning conductors, weavers' combs of all materials, American wind pumps, electro-plating machines, torpedoes, gun-carriages, rags, vaccine matter, entomological collections, antiquities and collections of antiquities and other scientific collections, natural or artificial ice, yarn of amianthus	Free.	—
364	*a.* Clothes and other articles made of cotton tissue, with fur either inside or outside (peltry) ..... oke	15 00	—
	b. Similar articles made of woollen or mixed woollen and cotton tissues, with fur either inside or outside..... .....oke	25 00	—

Nos.	Description of Goods.	General Tariff. Dr. l.	Conventional Tariff. Dr. l.
	c. Similar articles made of tissues of silk, velvet, or mixed with other textile material, with fur either inside or outside .....oke	30 00	—
	d. Furs (fur skins) in general, not prepared as independent articles and with the superfluous edges untrimmed; dyed or not, even if cut in two lengthwise or across .....oke	29 00	8 00
	e. Furs formed of pieces sewn together, but not forming an independent article.....oke	10 00	4 00
	f. Pieces of fur in general each of which cannot form an independent article .....oke	5 00	0 50
	g. Boas, capes, muffs, coverings for the head and articles of similar nature.....oke	36 00	29 00

EXTRACT FROM DECREE OF JUNE 12TH, 1910, RELATING TO THE APPLICATION OF THE LAW OF MARCH 19TH, 1910.

(*Official Communication of July 17th*, 1910.)

Products, powder, explosive materials and shot must, when imported from abroad, be packed in receptacles or parcels of same form, size, and content as those prescribed by Art. 9 of the present Decree as regards works of the country manufacturing said products†. Packages of explosive materials must, when imported through first class Custom Houses, be furnished with the bands prescribed by Article 10 of the present Decree bearing the Customs seal and the signature of the qualified Customs Director or Inspector in the manner provided in Article 9. Importers of said goods may procure such bands from the proper Departmental cashier; they are to deliver them to the Custom House through which the articles enter, and affix them to the receptacles at the time of clearance in the manner indicated in Article 9.

† Article 9 reads as follows:

The articles liable to the duties are to be packed in the following manner:

(*a*) Blasting powder—in tins containing from 13 to 15 okes.

(*b*) Smokeless powder—in packages of 200 grammes.

(*c*) Black gunpowder of all kinds—in tins containing 1 oke and ½ oke or in cans of 9 okes.

(*d*) Dynamite of 1st class—in paper or cardboard boxes containing 2½ kilos (namely, 1 oke 381 dramions), packed in a case containing 12 packets.

(*e*) Explosive materials of all kinds containing no nitro-glycerine, such as *Cheddite*, Favier, and the like—in paper boxes containing 2½ kilos (namely, 1 oke 381 dramions) packed in a case containing 12 packets.

(*f*) Dynamite of 2nd class (forcite or black dynamite)—in packets of 2½ kilos, 12 packets packed in a case.

(*g*) Shot—in tins of 5, 2½, or 1¼ kilos.

The tins or boxes for packing the above-mentioned articles shall be supplied at the expense of the manufacturer, in conformity with the regulations below, and they shall be dutiable as follows:

1. Blasting powder tins of 13 to 15 okes shall be of tin plate and be of the same shape as the cans used for monopoly petroleum; on one of the four top corners they are to have a stopper to which is to be affixed the stamped band wrapped round the tins.

2. Smokeless powder tins of 200 grammes, of rectangular or square shape; they shall have in the centre of the top a stopper to which are to be affixed the two ends of the stamped band wrapped round the tins.

3. Black gunpowder tins of tin plate of rectangular shape; on one of the four top corners they are to have a stopper to which is to be affixed the stamped band wrapped round the tins.

4. Packets of dynamite of 1st or 2nd class, as well as those containing other explosive materials, shall be of paper or cardboard, of rectangular shape; they are to be wrapped round by the stamped band, the two ends of which are to be united on the top.

5. Shot tins of tin plate of rectangular shape; on one of the four top corners they are to have a stopper, to which are to be affixed the ends of the stamped band wrapped round the tins.

Packages of smokeless powder, black gunpowder, dynamite, and other explosive materials, also of shot, shall be wrapped in paper of non-shiny surface so as to enable the better affixing of the stamped band.

The seal of the Superintendent of the powder magazine is to be affixed on the side of the package at the joining place of the stamped band, so that part of the seal be on the package and part on the band. The seal is also to be affixed at the place where the two ends of the ribbon wrapped round the package meet.

HOLLAND

Money, weights and measures.—The monetary unit of Holland is the Florin of 100 cents=1s. 8d.—The metrical system has been adopted by Holland for weights and measures.

Law of August 15, 1862.

Art. 1.—Under the name of import duty a duty shall be levied upon the undermentioned articles, when imported for home consumption.

The import duty is set forth in the annexed tariff.

Art. 2.—No duty is levied upon goods not mentioned in article 1, unless these goods can, according to their nature or destination, be classed under one of the headings of the tariff.

REMARK.—According to this article, goods are not exempt from duty solely on account of their not being specially mentioned in the tariff.

The law of April 6, 1877, has specially exempted from duty the following goods:

Britannia metal, except britannia ware and articles of aluminium; cards of iron wire; copper, except copperwork lacquered, painted, gilt or not, plated or bronze work, gilt copper wire and gilt copper nails; cordage; corn and pulses, including biscuit, bran, bread, meal and semolina; crucibles; fustage, old and new; gutstrings; hair powder; hides, leather and skins, except prepared furs and saddler's and shoemaker's work, portmanteaux and all other sorts of leather work not specially mentioned; iron, except iron work, founded, forged or laminated, not specially mentioned, and anvils; lead; lime and lime ash; machinery for purposes of manufacture or agriculture, and all steam engines; oil cake, viz.: groundnut (arrachide), hemp, poppy, rape and linseed, also linseed-meal cake; pins; rice meal; sail cloth of every description; seeds; shirs, parts of ships, not fit for other use; shot; silk, sewing, stitching, floss silk and the like; starch; stone, including tuff, trass and mortar; straw and chips; wood, except articles made of wood, not including planed staves for casks or fustage; types for printing; utensils, made of wood, iron, copper, steel or other materials, also agricultural implements; whalebone; wickerwork; yarns, except woollen or worsted yarns of two threads or more, dyed or not; zinc or pewter or spelter, except zinc, or pewter, or spelter work and utensils made of pewter, whether lacquered, painted or not

Art. 3.—No import duty shall be levied upon:

a. Goods re-imported within two years from the colonies of the realm after exportation from the Netherlands, direct transit and transit of bonded goods excepted.

b. Goods of certified Netherlands' origin, re-imported within two years after exportation from the Netherlands to foreign markets.

c. Goods re-imported after exportation from the Netherlands in consequence of a legal prohibition, or of an augmentation of import duty at the place of destination, which could not be known at the time of their exportation, with the same exception as under *a*.

Art. 4.—If the articles of merchandise mentioned in art. 3 are exported from the Netherlands with discharge of restitution of excise dues, they are not allowed to be re-imported, except on repayment of the drawback.

Art. 5.—Provisions and victuals for consumption on board of inward-bound ships are free of duty on their being declared as such, and provided they do not surpass the quantity fixed by Royal Decree.

Inasmuch as they surpass this quantity, freedom of duty shall be granted if they are exported with the same ship. In this case they must remain under the control of the custom house until exportation.

The goods mentioned in this article are free of excise.

Art. 6.—No import duty shall be levied upon:

a. Raft appurtenances, including cordages, provided their use is duly stated on importation, by an inventory.

b. Goods belonging to envoys of foreign states in the Netherlands, on condition of reciprocity.

c. Travelling carriages, used by inhabitants of the kingdom on their return from foreign countries, or by foreigners on their entrance.

d. Travellers' luggage.

e. Removed furniture.

f. Fruits and agricultural produce harvested on foreign soil situated within the distance of 5,500 metres from the frontier of the country and possessed by inhabitants of the kingdom, on condition of their being imported between sunrise and sunset and during harvest time, and the possession or the hire of the soil being duly proved every year.

g. Empty bags, barrels, baskets, cheese racks, and all articles of the same kind, other than new, and expressly made for the transport of merchandise.

h. Goods free of excise, destined to be re-exported after having undergone an industrial process.

i. Goods free of excise, exported for the purpose of repair, on their being re-imported within six months.

No excise shall be levied on the goods sub *b*.

Art. 7.—The necessary stipulations for the prevention of abuse of the exemptions mentioned in the articles 3, 5 and 6, are fixed by Royal Decree.

Art. 8.—In calculating the import duty, fractions of the kilogramme, the litre, the cubic metre or the florin, are reckoned as a whole kilogramme, litre, cubic metre or florin.

The same applies to fractions of cents.

Art. 9.—The import duty amounts to at least five cents for every declaration, however trifling the quantity or the value of the goods may be.

Art. 10.—For goods, taxed by weight and for which no tare is fixed by the tariff, the following tare is allowed:

a. Goods packed in barrels or wooden cases, 15 %.

b. Goods packed in leather, mats, trails, baskets, linen or the like, 8 %.

Art. 11.—If the importers are not satisfied with the tare, fixed by the tariff or the preceding article, they are allowed to pay the import duty on the net weight, to be determined by the Custom House officers at the expense of the importers.

Art. 12.—In case of a great number of barrels, casks, bags, baskets, bales or packets of the same size and kind being imported at the same time, the tare may be determined by weighing some of the emptied packages indicated by the Custom House officers, and the net weight of the whole shall be fixed accordingly.

Art. 13.—In case of goods taxed *ad valorem* being packed together with those whereon duty is to be paid according to the weight, the net weight can be determined by the Custom House officers at the expense of the importer.

Art. 14.—In determining the import duty on liquids, free of excise and taxed by measure, the following deductions are allowed for leakage:

a. When imported by sea, from harbours on the North sea and the Baltic, of France, Portugal and Spain, this side of the Straits of Gibraltar, 6 %.

b. When imported by sea from elsewhere, 12 %.

Art. 15.—If the importer is not satisfied with the deduction fixed in accordance with the preceding article, he is allowed to pay duty for actual quantity, to be determined at his expense by the Custom House officers.

Art. 16.—No deduction is allowed on the importation by land or by river, of excise-free liquids taxed by measure.

If the importer objects to pay the import duty according to the capacity of the barrels, he is allowed to do so on the actual contents, to be determined at his expense by the Custom House officers.

Art. 17.—In extraordinary circumstances or whenever the interests of trade and industry make it desirable, the duty fixed by the tariff may be reduced or annulled by Royal Decree.

This decree must be subjected to the States-General within thirty days after the opening of their next session, unless it should be made while they are assembled.

In the latter case their approval shall be asked within thirty days after the date of the decree.

If the bill of approval is rejected by the States-General, the decree remains in force for twenty days after the date of rejection.

Art. 18.—The duties set forth in the tariff shall not be increased by means of additional taxes.

Art. 19.—It is forbidden to import into the kingdom:

a. Reprints of works of science, literature or art, the copyright of which is guaranteed in the Netherlands by law, or in foreign states in virtue of an agreement with those states.

b. Copper coin and plates for copper coin.

Copper plates for coin for the use of the mint may, however, be imported with the Royal consent, on paying the import duty fixed by the tariff for laminated copper, leaves or plates.

Art. 20.—Export duties are no longer levied in the Netherlands.

Art. 21.—The export or transit of gunpowder and ammunition can be entirely or partially prohibited by Royal Decree.

Art. 22.—The existing legal stipulations concerning the formalities for the transit of merchandise, can be modified as above in the interest of trade, under the necessary stipulations to prevent fraud.

Law of May 27, 1907, containing provisions respecting the levying of import duty on goods exported to undergo a process of manufacture or preparation abroad and reimported afterwards.

Art. 1.—For goods, free of excise duty and to be designated by our Minister of Finance, which are sent abroad to undergo a process of manufacture or preparation, and which are afterwards reimported, import duty shall only be levied on the amount by which their value by the aforesaid process is increased, provided the conditions made by that minister to establish their identity and their value when exported are complied with.

Art. 2.—On reimportation of the goods concerned the importer shall enter them at the office of the collector of import duties in accordance with article 120 of the General Law of August 26, 1822, but he shall not be required to state the value.

The increased value of these goods is fixed, if necessary, after hearing the importer, by the inspector of import duties at the place of discharge where the entry referred to in the preceding paragraph was made; should no inspector be established there, the collector shall take his place.

Art. 3.—In case the importer feels himself aggrieved with the valuation made in accordance with the preceding article, he can appeal, at latest on the eighth working day after that on which the fixed increased value has been communicated to him, to the examining committee referred to in article 17 of the Valuation Law 1906, whose members are appointed by the director of import duties, within whose district the entry was made, in accordance with article 18 of the aforesaid law.

Art. 4.—The decision of the committee is applied for by filing a petition at the office of the collector referred to in article 2.

As regards the lodging of the petition, article 16 of the aforesaid valuation law applies.

Art. 5.—On considering and deciding on a petition under the present law, the committee and the chairman of the committee shall comply with what has been provided respecting the committee and its chairman in article 19, the first, second and fifth paragraphs of article 23, and articles 25 and 33 of the aforesaid Valuation Law.

Art. 6.—Pending the decision of the committee the goods are placed in the care of the collector; they can, however, be handed over to the importer in the manner prescribed by article 10 of the aforesaid Valuation Law.

Art. 7.—As soon as the increased value has been irrevocably fixed and the duty which is owing has been paid, the goods shall be at the disposal of the importer.

In case the latter fails to dispose of them within three months after the time at which he could do so, they are considered as having been given up to the administration in the manner as prescribed by article 117 of the aforesaid General Law.

Should the importer not have paid the duty owing under the present law within three months after the increased value has been irrevocably fixed, it shall be recovered from the security given. If no security has been given the goods shall be sold by the administration to make good what is due and the net proceeds accounted for to the state on account of the amount due.

In case the net proceeds exceed the amount owing, the excess shall devolve on the State if not claimed by the importer within two years after the sale.

Art. 8.—The regulation made or to be made by us, respecting the allowances to members of the examining committees and the compensation granted them for travelling and living expenses and further payments for charges incurred, also applies to the members of the committee who shall have to decide under the present law.

Art. 9.—All documents drawn up or to be issued in virtue of the present law are exempt of stamp duty and of the formality of registration.

Art. 10.—The present law shall enter into operation on a day to be fixed by us (July 1, 1907).

ALPHABETICAL LIST OF ARTICLES MENTIONED IN THE TARIFF.

		Duty. Fl. C.
1	Acetic Acid, crystallized or liquid (see No. 272)..hectol.	3 00-36 94 according to strength.
2	Acetic Ether (1).....kil.	1 90
3	Acid Pyroligneous (see No. 272).....hectol.	3 00-36 94 according to strength.
4	Alcohol, perfumed waters, varnish and all other liquids prepared with, not being drinks, if those liquids contain more than 5 litres of alcohol per hectolitre at the temperature of 15° C. (1) (see No. 240) hectol. containing 50 % alcohol at 15° C.	3 50
	unmixed alcoholic liquids obtained by distillation (2) (see No. 240) hectol, containing 50 % alcohol at 15° C.	3 50
	Amyl-alcohol as alcohol (see No. 240).	
5	Almonds.....100 kil.	4 00
6	Aluminium, articles of (see No. 24).....	5 % *ad val.*
7	Ammunition:	
	All sorts of guns: bayonets, carbines, firelocks, halberds, pikes, pistolcases, pistols, sabres, swords and all kinds of light arms, cuirasses, helmets, hilts for sabres or swords mounted or not, also bullets for guns or pistols.....	5 % ,,
	Cannon balls.. .....100 kil.	0 75
	Cannon of metal (3)..... ,,	7 50
	,, iron (3)..... ,,	1 25
7*a*	Amyl-acetate (4) .....kil.	1 62
8	Anvils (see No. 127).....	5 % *ad val.*
9	Articles of India rubber (see No. 124)	5 % ,,
10	,, plaster (see No. 243).....	5 % ,,
11	,, potato-flour, not specially mentioned (see No. 202).....100 kil.	2 00
12	,, wax, not specially mentioned (see No. 244)	5 % *ad val.*
13	Bacon (see No. 153).	
	,, salted .....100 kil.	0 75
	,, smoked or dried..... ,,	1 00
14	Bayonets (see No. 7)	5 % *ad val.*
15	Balloons for lamps (see No. 104)	5 % ,,
16	Bark, manufactures of (see No. 147).....	5 % ,,
17	Beer, likewise extract of malt.....hectol.	3 00
18	Birds of paradise (see No. 156).....	5 % *ad val.*
19	Biscuits, containing no more sugar than 20 %....100 kil.	5 50
	containing more sugar than 20 %..... ,,	13 50
	containing more sugar than 50 %, or being externally ornamented with sugar, fruit or other material or prepared with liquor, fruit-juice, fruit-essence, vanilla or other aromatic matter are charged as confectionery.....100 kil.	25 00
	As ornamented are not considered such biscuits as are only covered with a layer of sugar of one colour.	
20	Bitters and similar distilled drinks (2) (see No. 240) hectol. containing 50 % alcohol at 15° C.	3 50
21	Boats for inland use (see No. 225).....	1 % *ad val.*
22	Bottles (see No. 101).....	5 % ,,
23	Braid (see No. 147)	5 % ,,
24	Britannia Metal, manufactured, and articles of aluminium	5 % ,,
25	Bronze (see No. 68)	5 % ,,
26	Brushmaker's work (see No. 154).....	5 % ,,
27	Buckles (see No. 154)	5 % ,,
28	Bullets for guns or pistols (see No. 7).....	5 % ,,
29	Buttons and button-moulds (see No. 154).....	5 % ,,
29*a*	Butylchloride and butylxylol (5).....kil.	1 62
30	Calcium acetate (see No. 272).	
	,, free from water.....100 kil.	26 60
	,, containing water..... ,,	23 80
30*a*	Calcium saccharate ..... ,,	19 00
31	Cambrics (see No. 147).....	5 % *ad val.*
32	Camphine, not mixed with alcohol or methyl....100 kil.	0 55
33	Candied peel citron, lemon, orange (see No. 247*a*) ,,	5 50-25 00
34	Candles.	
	,, of tallow ..... ,,	3 00
	,, of wax, stearine and spermaceti	5 % *ad val.*
35	Cannon balls (see No. 7) .....100 kil.	0 75
36	Cannon (see No. 7).	
	,, of iron..... ,,	1 25
	,, of metal ..... ,,	7 50
37	Caps (see No. 147).....	5 % *ad val.*
38	Caramel .....100 kil.	6 00
39	Carbines (see No. 7)	5 % *ad val.*
40	Card-paper (see No. 174)	5 % ,,
41	Cards (Playing) in sheets or packets	5 % ,,
42	Carrots (see No. 259).....100 kil.	12 00
43	Carpets, hangings, table-cloths, tapestry of all kinds....	5 % *ad val.*
44	Carriages.....	5 % ,,
45	Cartridge paper (see No. 174).....	5 % ,,
46	Cartwright's work, mounted or not.....	5 % ,,
46*a*	Cellangobl (5)	Free
47	Chalk, red or black, in regular pieces for drawing (see No 154).....	5 % *ad val.*
48	Champignons or mushrooms (see No. 67).....100 kil.	25 00
49	Cheese of all kinds, except potcheese, imported by land .....100 kil.	5 00
50	Chimney ornaments of chinaware and porcelain (see No. 80).....	5 % *ad val.*
51	China-ware (see No. 80).....	5 % ,,
52	Chintz paper (see No. 174)	5 % ,,
53	Chloral Hydrate.....kil.	2 00

(1) If used for smokeless gunpowder, and for the chemical washing of articles of clothing and knitted and woven stuffs this article can be exempted from import duty.

For acetic ether which at a temperature of 15° C. contains more than 5 litres of pure alcohol per hectolitre, the import duty of 1 florin 90 cents shall only be calculated on the quantity of pure acetic acid contained in the liquid. The import duty calculated in this manner shall be increased by the amount which would be payable as import and excise duties on the liquid if regarded as a distilled product.

(1) See for exemption from excise duty No. 268.

(2) The quantity is calculated after reduction to the strength of 50 % according to the excise-law. In addition to the import duty, excise has to be paid (see tariff of excise duties at end hereof).

(3) Metal or iron cannon, made useless by breaking of the tampions or otherwise, are exempted, being considered as old iron or as old brass.

(4) May be exempted from import duty if imported for use:
1° in the manufacture of varnishes; 2° in celluloid wares factories; 3° in electric incandescent lamp factories.

(5) May be exempted from import duty if imported for use in the manufacture of artificial musk.

(5) Cellangobl is a highly concentrated solution of nitrocellulose and camphor (celluloid) in almost equal proportions of alcohol and ether to which is added a little plaster and coal. It is used in boot factories.

	Duty. Fl. C.
54 Chloroform (1) ... kil.	2 35
55 Chocolate, prepared with sugar ... 100 kil.	25 00
56 Cigars (see No. 259) ... ,,	40 00
57 Cigarstands (see No. 154) ...	5 % *ad val.*
58 Cinnamon (see No. 239) ...	5 % ,,
59 Citrons (juice of) and lemons ... 100 litres	3 00
,, (peel of) and oranges candied (see No. 247*a*) 100 kil.	5 50–25 00
60 Clocks, with or without glass cases; gold, silver and other watches (§) ...	5 % *ad val.*
61 Cloth (see No. 147) ...	5 % ,,
62 Clothes, new or used, not being rags (see also No. 147) ..	5 % ,,
63 Cloves (see No. 239) ...	5 % ,,
64 Collodion (‡) ... kil.	3 00
65 Colours prepared with oil not including printing-ink ..	5 % *ad val.*
66 Comestibles fish, fruit, meat, vegetables, preserved in tins (see No. 67) ... 100 kil.	25 00
67 Confectionery, gingerbread, pastry, sweetmeats, comestibles, preserved in tins, as fish, fowl, fruit, game, meat, poultry and vegetables; champignons or mushrooms, morilles, racahout, prepared mustard and sauces ... 100 kil.	25 00
For Biscuit and Liquorice; see under those headings.	
68 Copperwork, lacquered or not, painted or gilt, plated or bronze-work gilt copper-wire and gilt copper-nails (*)	5 % *ad val.*
69 Coral, manufactured ...	5 % ,,
70 Cork, cut or modelled ... 100 kil.	10 00
71 Cotton, manufactures of (see No. 147) ...	5 % *ad val.*
72 Crystal, manufactured (see No. 154) ...	5 % ,,
73 Cuirasses (see No. 7) ...	5 % ,,
74 Curls (see No. 112) ...	5 % ,,
75 Currants ... 100 kil.	1 50
,, Grocer's (see under raisins) ... ,,	0 25
76 Cutlery (see No. 154) ...	5 % *ad val.*
77 Damasks (see No. 147) ...	5 % ,,
78 Drawers (see No. 147) ...	5 % ,,
79 Drawing cases, with or without colours (see No. 154) ..	5 % ,,
80 Earthenware (2):	
Porcelain and china-ware of all sorts, not specially mentioned (3) ...	5 % ,,
Pottery, moulds for sugarbaking, new or used ...	5 % ,,
Clay tobacco pipes ...	5 % ,,
81 Eau gazeuse (see No. 157):	
,, in bottles (4) ... 100 bottles	0 50
,, in stone bottles ... ,,	0 25
82 Ether (Acetic) (see No. 2) ... kil.	1 90
(Sulphuric) (see No. 249) ... ,,	3 40
82*a* Ethyl chloride (5).	
83 Extract of malt (see No. 17) ... hectol.	3 00
84 Fancy articles (see No. 154) ...	5 % *ad val.*
85 Felt for hats of all sorts (see No. 115) ...	5 % ,,
86 Figs ... 100 kil.	1 00
87 Fire-boxes (see No. 154) ...	5 % *ad val.*
88 Fire-locks (see No. 7) ...	5 % ,,
89 Fish, preserved in tins (see No. 67) ... 100 kil.	25 00
90 Flax, manufactures of (see No. 147) ...	5 % *ad val.*
91 Flowers (artificial) (see No. 156) ...	5 % ,,
,, in vases (see No. 98) ...	5 % ,,
92 Fly-nets (see No. 154) ...	5 % ,,
93 Foils (see No. 154) ...	5 % ,,
94 Forks (see No. 154) ...	5 % ,,
95 Fowl (see No. 100) ...	5 % ,,
,, preserved in tins (see No. 67) ... 100 kil.	25 00
96 Frames ...	5 % *ad val.*
97 Fruits, all tree fruits, fresh or dried, not specially named	5 % ,,
,, salted or preserved in vinegar or brine ...	10 % ,,
,, preserved in syrup or sugar ... 100 kil.	18 00
,, preserved in tins (see No. 66) ... ,,	25 00
Note.—On importation of fruits in brandy or other spirits, these liquids shall be assimilated to sweetened liquors. The quantity shall be held to be equal to the volume of the liquid together with the fruits contained therein.	
98 Furniture, including artificial flowers, in vases, but not including oil paintings and drawings, framed or not	5 % *ad val.*
99 Furs (see No. 118).	
100 Game and fowl, and the meat of ...	5 % ,,
,, ,, preserved in tins (see No. 67) .. 100 kil.	25 00
101 Gems, imitation (see No. 154) ...	5 % *ad val.*
102 Ginger, candied (see No. 247*a*) ... 100 kil.	5 50–25 00
103 Gingerbread (see No. 67) ... ,,	25 00
104 Glass and glassware of all sorts, likewise looking-glasses, foliated or not (6) ...	5 % *ad val.*
,, beads and glass pearls (see No. 154) ...	5 % ,,
,, paper (see No. 154) ...	5 % ,,

(1) No import duty shall be levied on chloroform used in chemical works for extracting vegetable substances, upon compliance with the prescribed formalities (Decree of July 11, 1910).

(§) Exclusive of the special duty on gold and silversmith's ware.

(‡) Collection may be exempted from import duty if destined for use: 1° in the manufacture of incandescent gasmantles; 2° in the manufacture of whale bones; 3° in the preparation of photographic paper; 4° in chemigraphical industry; 5° in the manufacture of preparations for annealing incandescent gas mantles; 6° in the manufacture of wax.

(*) Parts of ships, which cannot be used in any other way, are free.

(2) Bricks and tiles are exempt from the duty on earthenware.

(3) Small articles made of china ware and porcelain, as chimney ornaments, inkstands, cigarstands, &c., if imported together with mercery, are classed under mercery.

(4) If imported in bottles containing 7 litres or more, the duty is fl. 0.04 per bottle.

(5) Ethyl chloride may be exempted from import duty if imported for use in the manufacture of perfumery.

(6) Glass cases belonging to clocks or to vases with artificial flowers, globes for lamps, &c., are classed under this heading, unless imported in a greater number than the articles to which they belong.

Bottles imported in bond to be filled for export, are subject to the duty on glass-ware.

	Duty. Fl. C.
105 Gloves (see No. 147) ...	5 % *ad val.*
106 Glucoses from amylum, not mentioned in letter F of the tariff of excise duties under the heading of "Sugar," and common massé in lumps ... 100 kil.	6 00
107 Gold and silversmith's ware, finished or not, except coin, gold and silver medals and counters; also broken (1) ...	5 % *ad val.*
Leaves in books, likewise gold and silverwire (2) ...	3 % ,,
108 Gunpowder (3) ... 100 kil.	5 00
109 Guns, all sorts of (see No. 7) ...	5 % *ad val.*
110 Gutta-Percha, manufactured ...	5 % ,,
111 Haberdashery (see No. 147) ...	5 % ,,
112 Hair, spun or manufactured, wigs and curls ...	5 % ,,
113 Halberds (see No. 7) ...	5 % ,,
114 Hangings (see No. 43) ...	5 % ,,
115 Hats and felt for hats of all sorts ...	5 % ,,
116 Hemp, manufactures of (see No. 147) ...	5 % ,,
117 Helmets (see No. 7) ...	5 % ,,
118 Hides and leather:	
Prepared furs, hides and skins dressed in the hair ..	5 % ,,
Saddler's and shoemaker's work, portmanteaux and all other leatherwork not specially mentioned ...	5 % ,,
119 Hilts for swords or sabres, mounted or not (see No. 7) ..	5 % ,,
120 Honey ... 100 kil.	2 50
121 Honey-sweetening, biscuit honey, caramel butter, caramel paste, Clarnico paste, Nucoa paste, Nucoa butter, and other substances of the same kind containing sugar, which are used as accessories in the confectionery trade:	
When the amount of sugar contained therein does not exceed 20 % ... 100 kil.	5 50
Exceeds 20 % but does not exceed 50 % ... ,,	13 50
Exceeds 50 % ... ,,	25 00
122 Horn in sheets (see No. 154) ...	5 % *ad val.*
123 Imitation gems (see No. 154) ...	5 % ,,
124 India rubber, shoes and other articles of ...	5 % ,,
125 Inkstands (see No. 154) ...	5 % ,,
Of chinaware and porcelain (see No. 80) ...	5 % ,,
126§ Instruments, mathematical, physical, surgical, optical and musical ...	5 % ,,
127 Ironwork, founded, forged or laminated, not specially mentioned (*); also anvils ...	5 % ,,
128 Ivory, manufactured ...	5 % ,,
129 Juice of citrons and lemons ... hectol.	3 00
130 Kerseymere, manufactures of (see No. 147) ...	5 % *ad val.*
131 Knitting needles (see No. 151) ...	5 % ,,
132 Knives and cutlery (see No. 154) ...	5 % ,,
133 Lace (see No. 147) ...	5 % ,,
134 Lamps with or without globes ...	5 % ,,
135 Lavender oil (see No. 186) ...	5 % ,,
136 Lawn (see No. 147) ...	5 % ,,
137 Leatherwork, not specially mentioned (see No. 118) ...	5 % ,,
138 Lemons (juice of) ... hectol.	3 00
139 Liquorice (†):	
(*a*) Of a strength of more than 13 % and not more than 33 % ... 100 kil.	6 00
(*b*) Of a strength of more than 33 % and not more than 52 % ... 100 kil.	12 00
(*c*) Of a higher strength ... ,,	25 00
140 Linen, table (see No. 147) ...	5 % *ad val.*
141 Liqueurs (4) (see No. 240) ... hectol. containing 50 % alcohol at 15° C	3 50
142 Looking glasses, framed or not ...	5 % *ad val.*
143 Lucifer matches (see No. 150) ...	5 % ,,
144 Macassar oil (see No. 186) ...	5 % ,,
145 Maccaroni ... 100 kil.	2 00
146 Mace ...	5 % *ad val.*
147 Manufactures and cloth of bark, cotton, flax, hemp, kerseymere, oakum, silk, wool and all other sorts, either bleached, raw or white, dyed, gummed, printed or waxed, braid, cambrics, caps, checks, damasks, gloves, haberdashery, lace and tulle, lawn, ribbons, socks, stockings, table linen, tape, tick, and any other sort of clothes, knitted or woven, not specially mentioned (5) ...	5 % ,,

(1) Exclusive of the special duty on gold and silversmith's ware.

(2) Gold and silver-wire manufactured with silk, belong to the article "braid" (see under manufactures, &c.).

(3) The importation of gunpowder is subjected to the stipulations of the Royal Decree of October 15, 1885, modified by Royal Decrees of October 10, 1894, September 26, 1896, May 8, 1905 and March 7, 1907.

(§) From and after March 1, 1912, commutators, combiners, starting rheostats, normal and other resistances having an electro-technical application, shall be dutiable as "Instruments" or according to their chief component material, at the rate of 5% *ad val.*

If the above articles are imported together with duty-free apparatus to which they belong, they shall exceptionally also have the benefit of the exemption.

(*) Iron, founded in rough blocks or pieces, bars, pig, hoop, plate, angle, T-iron, manufactured by galvanic process or not, unfinished ironwork, ironwire, spurs, joints and chairs for rails, founded gastubes, tubes for aquaducts, old iron, shreds of iron and filings are not classed under this heading.

Parts of ships, which cannot be used in any other way, are free.

(†) By strength is meant the percentage of material, that, by chemical analysis, presents itself as sugar.

(4) The quantity is calculated after reduction to the strength of 50 % according to the excise law. In addition to the import duty, excise has to be paid (see end of tariff).

(5) Raw or unbleached printing cotton used as raw material in calico printing and dyeing factories, is not classed under this heading, on condition of the stipulations, made to prevent abuse, being observed.

Sail cloth of every description, is free from import duty.

	Duty. Fl. C.
148 Marbles (see No. 154)	5 % *ad val.*
149 Massé, common: in lumps, and other glucoses from amylum, not mentioned in letter F of the tariff of excise duties under the heading of "Sugar" (1) 100 kil.	6 00
150 Matches, lucifers (2) (see No. 154)	5 % *ad val.*
151 Mats and bands for mats, except Mu-covy mats	5 % ,,
152 Mead .....hectol.	3 00
153 Meat (3) of all sorts, not specially mentioned, and sausages, fresh or salted .....100 kil.	6 00
Of all sorts, smoked or dried ..... ,,	8 00
Mutton, pork and bacon:	
Salted ..... ,,	0 75
Smoked or dried ..... ,,	1 00
Preserved in tins (see No. 67)..... ,,	25 00
153A Medicines, not prepared with wine or with or from alcohol if imported in packings, in which they are supplied direct to the public not only by chemists but also by others (see No. 154)	5 % *ad val.*
Medicines prepared with sugar not chargeable with duty under the head of mercery (small wares) (4), when the proportion of sugar contained therein:	
Exceeds 10 % but does not exceed 50 %.....100 kil.	14 50
Exceeds 50 %..... ,,	27 00
154 Mercery (*)	5 % *ad val.*
155 Methyl and all sorts of liquids prepared from or containing it (see No. 240) .....litre	1 15
155A Milk, dried, containing sugar, when the proportion of sugar contained therein, does not exceed 10 % 100 kil.	2 70
Exceeds 10 % but does not exceed 20 %..... ,,	5 50
Exceeds 20 % but does not exceed 50 %..... ,,	13 50
Exceeds 50 %..... ,,	25 00
156 Millinery, artificial and toilet flowers, birds of paradise, feathers, plumes	5 % *ad val.*
157 Mineral water, also Eau gazeuse:	
In bottles (†) .....100 bottles	0 50
In stone bottles ..... ,,	0 25
158 Morilles (see No. 67) .....100 kil.	25 00
159 Mother of pearl shells, manufactured	5 % *ad val.*
160 Moulds for confectioners (see No. 80)	5 % ,,
Button (see No. 154)	5 % ,,
161 Mushrooms or champignons (see No. 67).....100 kil.	25 00
162 Music paper (see No. 174)	5 % *ad val.*
163 Mustard, artificial (see No. 67) .....100 kil.	25 00
164 Mutton (see No. 153):	
Salted ..... ,,	0 75
Smoked or dried ..... ,,	1 00
165 Nails, gilt copper (see No. 68)	5 % *ad val.*
166 Natrium acetate (see No. 272):	
Free from water .....100 kil.	25 60
Containing water ..... ,,	15 40
167 Needles for sewing and knitting (see No. 154)	5 % *ad val.*
168 Nets for horses (see No. 154)	5 % ,,
169 Nutmegs (see No. 239)	5 % ,,
170 Oakum, manufactures of (see No. 147)	5 % ,,
171 Oil, not specially mentioned, also camphine, not mixed with alcohol or methyl (5) (6).....100 kil.	0 55
Perfumed (see No. 186)	5 % *ad val.*
172 Orange, peel and	5 % ,,
Orange peel, candied (see No. 247A).....100 kil.	5 50–25 00

(1) If required for strengthening yarn, massé in lumps can be exempted from import duty.

(2) The importation into Holland of white phosphoric matches, in quantities exceeding 100 grammes at a time, is prohibited by the law of May 28, 1901, modified by the laws of February 3, 1902 and April 27, 1903.

Suchlike matches may, however, be imported in transit.

(3) Not including fresh pork and mutton.

(4) If the quantity imported is less than 1 kilogramme, the import duty shall be calculated on the number of hectogrammes in accordance with the tariffication fixed above; fractions of the hectogramme are reckoned as a whole hectogramme.

(*) Articles classed under this heading:

Brushmaker's work.	Lucifer matches.
Buckles.	Marbles.
Buttons and button moulds.	Needles for sewing and knitting.
Chalk, red or black, in regular pieces for drawing.	Papier maché.
Cigarstands.	Pencils and pencil holders.
Crystal (manufactured).	Rings.
Drawing cases with or without colours.	Scissors.
Fancy articles.	Seals.
Fire boxes.	Sieves.
Fly nets for horses.	Slates, writing, metal and other.
Foils.	Smelling bottles.
Glass beads and glass pearls.	Spectacles.
Glass paper.	Spoons and forks.
Horn in sheets.	Sticks, mounted or not.
Imitation gems.	Tinsel.
Inkstands.	Toys.
Knives and cutlery.	Tortoise shell (manufactured).
	Whetstones.
	Wire frames for women's caps.

And all similar objects mounted or not with gold, silver or copper, exclusive of the duty for gold and silversmith's ware.

The following articles are likewise considered as mercery; small articles or chinaware and porcelain, as chimney ornaments, inkstands, cigarstands, &c., if imported together with other mercery.

(†) If imported in bottles containing 7 or more litres, the duty is fl. 0.04 per bottle.

(5) Paraffin oil, used for the production of quinine, is free from import duty under certain conditions.

(6) Aniline oil is free from import duty.

	Duty. Fl. C.
173 Paint (see No. 186)	5 % *ad val.*
174 Paper of all sorts: chintz, music, wall, cartridge, brown, blue sugar-paper, registers blank or lined, cardpaper, pasteboard	5 % *ad val.*
Glass (see No. 154)	5 % ,,
175 Papier-maché (see No. 154)	5 % ,,
176 Paradise birds (see No. 156)	5 % ,,
177 Paraffin oil (1) (see No. 171) .....100 kil.	0 55
178 Parasols (see No. 265)	5 % *ad val.*
179 Pasteboard (see No. 174)	5 % ,,
180 Pastry (see No. 67).....100 kil.	25 00
181 Peels of citrons and oranges	5 % *ad val.*
Candied (see No. 247A).....100 kil.	5 50–25 00
182 Pencils (see No. 154)	5 % *ad val.*
183 Pepper and pepper powder .....100 kil.	1 50
184 Perfumed oils (see No. 186)	5 % *ad val.*
,, waters (see No. 186)	5 % ,,
185 Perfumed waters prepared with alcohol and not being drinks, if those waters contain more than 5 litres of alcohol per hectolitre at the temperature of 15°C. (see No. 240) (2)	
hectol. containing 50 % alcohol at 15° C.	3 50
186 Perfumery, lavender-oil, Macassar-oil, paint, rose-oil of all sorts or perfumed oil and water	5 % *ad val.*
187 Pewter or spelter utensils lacquered, painted or not....	5 % ,,
188 Pyroligneous acid (see No. 272) ..... hectol.	3 00-36 94 according to strength
189 Pyroligneous aluminium (see No. 272)	
190 Pyroligneous iron (see No. 272)	
191 Pikes (see No. 7)	5 % *ad val.*
192 Pimento .....100 kil.	1 00
193 Pipes, clay, tobacco (see No. 80)	5 % *ad val.*
194 Pistols and pistol cases (see No. 7)	5 % ,,
195 Plaster, statues of, and other articles made of (see No. 243)	5 % ,,
196 Plated (see No. 68)	5 % ,,
,, and plated work	5 % ,,
197 Platina, manufactured, and platinawire.....kil.	0 10
198 Playing cards in sheets or packs	5 % *ad val.*
199 Plumes (see No. 156)	5 % ,,
200 Pork (see No. 153)	
,, salted .....100 kil.	0 75
,, smoked or dried ..... ,,	1 00
201 Porcelain (see No. 80)	5 % *ad val.*
202 Potato-flour, articles of, not specially mentioned..100 kil.	2 00
203 Pottery (see No. 80)	5 % *ad val.*
204 Poultry preserved in tins (see No. 67) .....100 kil.	25 00
205 Prunes with exception of fresh ones..... ,,	1 50
206 Racahout (see No. 67) ..... ,,	25 00
207 Raisins, not specially mentioned ..... ,,	1 00
,, currants, grocer's, Samos and Denia .. ,,	0 25
208 Registers, blank or lined (see No. 174)	5 % *ad val.*
209 Residue of salt (see No. 217) .....100 kil.	4 00
210 Revalenta arabica ..... ,,	0 40
211 Ribbons (see No. 147)	5 % *ad val.*
212 Rings (see No. 154)	5 % ,,
213 Rose-oil (see No. 186)	5 % ,,
214 Sabres (see No. 7)	5 % ,,
215 Saddler's work (see No. 118)	5 % ,,
216 Saffron (see No. 239)	5 % ,,
217 Salt (refined and residue of)..... 100 kil.	4 00
218 Sauces (see No. 67) ..... ,,	25 00
219 Sausages, fresh or salted (see No. 153) ..... ,,	6 00
220 ,, smoked or dried (see No. 153) ..... ,,	8 00
221 Scissors (see No. 154)	5 % *ad val.*
222 Sealing-wax (see No. 276)	5 % ,,
223 Seals (see No. 154)	5 % ,,
224 Sewing needles (see No. 154)	5 % ,,
225 Ships, boats and vessels for inland use	1 % ,,
226 Shoemaker's work (see No. 118)	5 % ,,
227 Sieves (see No. 154)	5 % ,,
228 Silk, manufactures of (see No. 147)	5 % ,,
229 Silver, leaves of, in books, also silver-wire (*) (†) (see No. 107)	3 % ,,
230 Silversmith's ware (†) (see No. 107)	5 % ,,
231 Skeleton hat and bonnet shapes of wire &c. (see No. 154)	5 % ,,
232 Slates, writing, metal and other (see No. 154)	5 % ,,
233 Smelling-bottles (see No. 154)	5 % ,,
234 Snuff (see No. 259) ..... 100 kil.	12 00
235 Soap (3), perfumed, and transparent ..... ,,	4 00
,, other hard ..... ,,	2 00
,, other soft ..... ,,	1 00
236 Socks (see No. 147)	5 % *ad val.*
237 Spectacles (see No. 154)	5 % ,,
238 Spelter or pewter—utensils made of—or zinc, lacquered, painted or not	5 % ,,
239 Spices, cinnamon, cloves, mace, nutmegs, saffron, vanilla and all other	5 % ,,
240 Spirits, including: the unmixed alcoholic liquids, obtained by distillation; bitters, liqueurs and other similar distilled drinks; perfumed waters, varnish and all other liquids prepared with alcohol, not being drinks, inasmuch as these liquids contain more than 5 litres of alcohol per hectolitre at the temperature of 15° C., and they are not classed in the articles	

(1) Paraffin oil, used for the production of quinine, is free from import duty under certain conditions.

(2) The quantity is calculated after reduction to the strength of 50 % according to the excise-law. In addition to the import-duty, excise has to be paid (see end of tariff).

(*) Silver-wire manufactured with silk belongs to the article "Braid" (see under Manufactures &c.).

(†) Exclusive of the special duty on gold and silversmith's ware.

(3) Soap-powder is assimilated with hard soap.

		Duty. Fl. C.
	referred to in Art. 1, par. 2 of the Law of April 6, 1877 (2)..per hectol. containing 50 % alcohol at 15° C.	3 50
	Spirits (2) (3) (4), Methyl and all liquids prepared from, or containing it.....litre	1 15
241	Spirit of nitrous ether (2) ..... kil.	2 35
242	Spoons (see No. 154)	5 % *ad val.*
243	Statues of plaster and all articles of plaster.....	5 % ,,
244	,, of wax, and all articles of wax, not specially mentioned, also sealing wax	5 % ,,
245	Steelwork except steel bars, joints and chairs for rails and steelwire (5)	5 % ,,
246	Sticks, mounted or not (see No. 154)	5 % ,,
247	Stockings (see No. 147).....	5 % ,,
247A	Succades, candied ginger, candied lemon and orange peel:	
	When the proportion of sugar contained therein:	
	Does not exceed 20 % ..... 100 kil.	5 50
	Exceeds 20 %, but does not exceed 50 %	13 50
	Exceeds 50 %, but does not exceed 70 % .. ,,	18 00
	Exceeds 70 % ..... ,,	25 00
248	Sugar paper, blue (see No. 174)	5 % *ad val.*
249	Sulphuric ether (6) ..... kil.	3 40
250	Sweetmeats (see No. 67)..... 100 kil.	25 00
251	Swords (see No. 7)	5 % *ad val.*
252	Tablecloth of all sorts (see No. 43)	5 % ,,
253	Table linen (see No. 147)	5 % ,,

(2) The quantity is calculated after reduction to strength of 50 % according to the excise laws. In addition to the import duty, excise has to be paid. Acetic ether, chloral hydrate, chloroform, collodion, spirit of nitrous ether, sulphuric ether and all other similar liquids prepared with alcohol, are specially taxed (see under those articles).

According to Royal Decree of January 13, 1910, all other similar substances prepared from or with alcohol are now liable to import duty at the rate of fl. 2. 25 per kilogramme.

Exemption from import duty is granted for foreign spirits, which are re-exported after being prepared in an inland distillery under the benefit of continuous credit for the excise dues. This exemption is not granted however for the liquids mentioned in the excise duties for spirits (sub *a* and *b*).

On certain terms exemption from excise and import duty is granted for spirits on natural curiosities, destined for institutions of instruction in natural science.

(3) Law of Dec. 30, 1910, Fixing the Customs Treatment of Wood Spirit.
("*Verzameling*" No. 19, of 1911.)

. . . . . .

Art. 3.—The import duty on wood spirit and all liquids prepared from or with such product is raised from fl. 1·15 per litre, to which rate it had been increased by Art. 1 of the Law of April 6, 1877, to fl. 1.87 per litre.

All solids containing wood spirit shall pay an import duty of fl. 2.35 per kilogramme.

Art. 4.—Under a general Regulation, and subject to compliance with the necessary prescriptions for preventing abuse, the Government reserve the right to grant exemption of excise due and import duty to wood spirit and to any liquids or solids referred to in Article 3 in the following cases:—

(*a*) If they are intended to be mixed with other articles enjoying exemption of excise due or import duty.

(*b*) If they have a secondary application in manufactories.

(*c*) If they are to be used in manufactories in which wood spirit undergoes such a process of manufacture as to render it inseparable from the manufactured product.

. . . . . .

Art. 9.—From the date of operation of the present Law Article 2*a* of the Law of July 7, 1865, is repealed.

Decree of Jan. 24, 1911, exempting from import duty wood spirit and certain articles made from or with wood spirit.
("*Verzameling*" No. 26, of 1911.)

Art. 1.—Exemption from import duty is granted to:—

A.—Wood spirit and also all liquids prepared from or mixed with it, and all solids containing wood spirit, destined for use as an admixture with other articles enjoying exemption from excise due or import duty.

The Minister of Finance will issue the necessary regulations for preventing abuse.

B.—(1) Fat, *cellangohl*, and all other similar liquids or solids prepared from or mixed with wood spirit, required for use in leather and shoe factories.

(2) Varnishes and other similar liquids, not intended for internal use, manufactured abroad with wood spirit, and imported for use in manufactories.

At the time of granting this exemption the provisions of Articles 3 to 11 of the Decree of August 11, 1908, shall be complied with.

Art. 2.—From and after the date of operation of the present Decree—

1. The Decree of August 10, 1910, shall, in future, only apply to products specified therein and which are not prepared from or mixed with wood spirit.

2. Article 39 of the Decree of Nov. 30, 1908, shall, in future, only apply to varnishes and other similar liquids, not intended for internal use, manufactured abroad with wood spirit.

Exemptions and favours granted by virtue of provisions repealed by the present Article, shall be maintained and considered as exemptions from import duties in accordance with Article 1 *B* of the present Decree.

Art. 3.—The present Decree shall enter into force on the second day following the date of its publication in the *Staatsblad* and in the *Staatscourant*.

(4) Exemption from import duty is granted for fat mixed with pyroligneous spirit and used in tanning factories adopting the chrome process, also nitrobenzol and acetate of amyl mixed in about equal parts intended for use in blacking factories and substances prepared from or with alcohol (exclusive of wood spirit) required for use in leather and shoe factories.

(5) Parts of ships, which cannot be used in any other way, are free.

(6) This article may be exempted from import duty: 1° If used for smokeless gunpowder; 2° If used for burnishing gold, destined for ornamenting porcelain and chinaware; 3° If used for the chemical washing of articles of clothing and knitted and woven stuffs; 4° If destined for use in connection with the manufacture of cocaine; 5° If imported for factories and works and to be used to produce a vacuum in various articles; 6° If used in the manufacture of photographic paper; 7° If used in the manufacture of incandescent gas mantles; 8° If destined for use in chemigraphical industry.

		Duty. Fl. C.
254	Tapestry of all sorts (see No. 43).....	5 % *ad val.*
255	Tea (†)..... 100 kil.	25 00
256	Tick (see No. 147)	5 % *ad val.*
257	Tinsel (see No. 154).....	5 % ,,
258	Tinwork, lacquered, painted or not	5 % ,,
259	Tobacco, in rolls or leaves and unpressed stems 100 kil.	0 70
	,, pressed stems ..... ,,	1 50
	,, manufactured, snuff, carrots &c..... ,,	12 00
	,, cigars ..... ,,	40 00
260	Tobacco-pipes, clay (see No. 80)	5 % *ad val*
261	Toys (see No. 154)	5 % ,,
262	Toilet-feathers and flowers (see No. 156)	5 % ,,
263	Tortoise-shell, manufactured (see No. 154)	5 % ,,
264	Tulle (see No. 147)	5 % ,,
265	Umbrellas and parasols	5 % ,,
266	Utensils of pewter, spelter or zinc, lacquered, painted or not	5 % ,,
267	Vanilla (see 239)	5 % ,,
268	Varnish, prepared with alcohol and containing more than 5 litres of that substance per hectolitre, at the temperature of 15° C. (§) (see No. 240)..... hectol. containing 50 % alcohol at 15° C.	3 50
	At the request of the persons concerned and with due observance of the provisions against abuse, the Minister of Finance may grant exemption from excise duty for foreign varnishes and similar spirituous liquids not intended for use as drinks.	
269	Vegetables, pickled	5 % *ad val.*
	,, preserved in tins (see No. 67) .... 100 kil.	25 00
270	Vermicelli ..... ,,	2 00
271	Vessels for inland use (see No. 225).....	1 % *ad val.*
272	Vinegar, including pyroligneous acid (1) and acetic acid, crystallized or liquid (2):	
	Containing per litre less than 100 grams of acetic acid free from water.....hectol.	3 00
	Containing per litre 100 grams of acetic acid free from water.....hectol.	3 50
	If of higher strength, proportionally more.	
	Natrium acetate, free from water (3) ..... 100 kil.	25 60
	,, containing water ..... ,,	15 40
	Calcium acetate, free from water (3) ..... ,,	26 63
	,, ,, containing water ..... ,,	23 80
273	Wall-paper (see No. 174).....	5 % *ad val.*
274	Watches, gold, or silver (4) (see No. 60)	5 % ,,
275	Waters, mineral, in bottles (5).....100 bottles	0 50
	,, in stone bottles ..... ,,	0 25
	,, perfumed (see No. 186)	5 % *ad val.*
	,, ,, prepared with alcohol, not being drinks, if those waters contain more than 5 litres of alcohol per hectolitre, at the temperature of 15° C. (6) (see No. 240),hectol. containing 50 % alcohol at 15° C.	3 50
276	Wax, Statues and all articles of, not specially mentioned, also sealing-wax.....	5 % *ad val.*
277	Whetstone (see No. 154)	5 % ,,
278	Wigs (see No. 112)	5 % ,,
279	Wire Gilt copper (see No. 68)	5 % ,,
	,, Gold (7) (see No. 107)	3 % ,,
	,, Platina (see No. 197) .....kil.	0 10
	,, Silver (7) (see No. 107)	3 % *ad val.*
280	Woodwork, except wooden shoes and planed staves, for barrels and fustage (8)	5 % ,,
281	Wool, manufactures of (see No. 147)	5 % ,,
282	Woollen yarns (see No. 284).....	3 % ,,
283	Worsted, yarns manufactured of (see No. 284).....	3 % ,,

(†) The tare is 18 % for ordinary cases of 58 kilos and more, and 25 % for ordinary cases of less weight.

(§) The quantity is calculated after reduction to the strength of 50 % according to the excise laws. In addition to the import duty, excise has to be paid (see end of tariff).

Zapon varnish is exempted from import duty.

(1) Vinegar and pyroligneous acid can be exempted from duty: 1° If used in whitelead factories, in lead acetate or sugar of lead factories or for dyeing yarns and cotton goods or for the manufacture of plates (sheets) of asbestos cement; 2° If used for dyeing wool and woollen fabrics; 3° If used in tanning factories; 4° If used in glass factories; 5° If intended for use in the manufacture of chromium oxyde and dyes for wool and woollen fabrics; 6° If used in lucifer match factories; 7° If used in the manufacture of amylic acid; 8° If used in the preparation of wires for electric glow lamps; 9° If used for dyeing and cleaning yarns and woven and knitted materials; 10° If used in lithopon factories; 11° If used in chemigraphic art establishments.

Acetyl oxide (acetic acid anhydrid); 1° If used in the manufacture of vanilline; 2° If used in the composition of pharmaceutical preparations.

Crystallized acetic acid: If used in dairy factories.

Crystallized acetic acid and acetyl-oxide (acetic acid anhydrid): If used in the composition of chemical preparations.

(2) With due observance of the provisions against abuse, exemption from duty is granted *a.* for pyroligneous iron, pyroligneous aluminium and aluminium acetate, exclusively destined for being used in factories; *b.* for vinegar and pyroligneous acid, imported as raw material for the preparation of the articles mentioned sub *a* and in general for all such purposes, for which home-made vinegar can be declared for consumption, free of excise; *c.* for natrium-acetate and calcium acetate, used for manufacturing vinegar or aceton.

(3) Acetate of natrium and acetate of calcium can be exempted from import duty, if required in the work of dyeing and printing textile fabrics.

(4) Exclusive of the special duty for gold and silversmith's ware.

(5) If imported in bottles containing 7 or more litres, the duty is fl. 0.04 per bottle.

(6) The quantity is calculated after reduction to the strength of 50 % according to the excise-laws, in addition to the import-duty, excise has to be paid.

(7) Gold and silver wire, manufactured with silk, belong to the article "Braid" (see under Manufactures &c.).

(8) Parts of ships, not fit for other use, are free from import-duty.

	Duty. Fl. C.
284 Yarns, manufactured of wool or worsted of more than two threads, twined, dyed or not	3 % *ad val.*
285 Zinc, utensils made of pewter, spelter or, lacquered, painted or not	5 % ,,

EXEMPTIONS FROM DUTY.

Tools for typographers, packed in boxes made for the purpose; tubes, known as fire and boiler tubes, used in the manufacture of boilers. The following are free as factory machines:—Welding and soldering apparatus, in which the requisite heat is generated by electricity; machines for the manufacture of straw covers; winding machines for winding on spools the yarn required for several knitting machines; treeing machine, used in shoe factories for removing creases and inequalities from shoes manufactured; hooks and plates punched from nickel-steel, constructed specially for the mechanical burning off of incandescent gas mantles; apparatus for emptying retorts in gas works, driven by hand. The following products shall also be admitted free of duty: pyrolignite of iron, pyrolignite of alumina, acetate of alumina, chloride of acetyl, monochloracetic acid.

TARIFF OF EXCISE-DUES LEVIED IN HOLLAND UPON FOREIGN GOODS.

Salt.

The excise amounts to fl. 3 per 100 kilos. of raw salt (Art. 1 of the law of September 27, 1892).

Refined salt is not chargeable with excise, but with import duty.

Salt of a finer and whiter nature than the standard fixed by the Minister of Finance shall on importation be considered and taxed as refined salt.

In virtue of article 74 of the law of September 27, 1892, exemption from excise can be granted to salt, required for:

a. sea fisheries; *b.* salting of fish; *c.* manufactories and trading establishments; *d.* manuring lands; *e.* feeding cattle; *f.* thawing the rails on railways and clearing public thoroughfares; *g.* machines intended for transit; *h.* file factories; *i.* manufactories of zinc chloride rendered abroad unfit for use as human food.

Subject to compliance with the regulations enacted by Royal Decree, dated August 19, 1898, salt shall be admitted free of Excise-due when for use in:—Factories for making extracts from plants or parts of plants; factories or industries for preserving bones from corruption; factories or industries for purifying water required for feeding steam boilers.

Spirits (9).

Under this heading are included besides unmixed alcoholic liquids, obtained by distillation:

a. liqueurs, bitters and other similar distilled drinks;

b. perfumed waters, varnish, and all other liquids prepared from alcohol, not being drinks, and containing more than five litres of pure alcohol per hectolitre at the temperature of 15° C.

The excise amounts to fl. 63,00 per hectolitre, containing fifty litres of pure alcohol at the temperature of 15° C. (*). The excise for liquids of greater or less strength is calculated in proportion.

Foreign sweetened liquors, likewise all beverages, distilled or prepared from distilled liquids, which are imported in bottles or jars of less than 2 litres, are considered to contain 75 % of pure alcohol. If however a greater strength is ascertained by the officers, the excise shall be calculated according to the real strength.

Perfumed waters, varnish and other similar liquids imported from abroad, are considered to have a strength of 90 %. If however a greater strength is ascertained by the officers, the excise shall be calculated according to the real strength. Except for the perfumed waters, the importer has, however, the right to cause the real strength to be ascertained and the excise to be calculated according to that strength by the Custom-officers specially designed to that effect; provided that the liquid be imported in quantities of at least 2 hectolitres in casks or bottles of at least 25 litres.

The two preceding alineas are also applicable for calculation of the import duty.

In addition to the excise, import duty has to be paid.

Sugar (1).

The excise amounts for:

	Fl. C.
a. sugar candy of a quality not inferior to the standard example to be fixed by the Minister of Finance..... 100 kil.	28 50
b. Loaf and lump sugar and all other kinds not specially taxed .....100 kil.	27 00
c. Raw sugar of a richness of 98 % and above .. ,,	27 00
,, of less than 98 % ..... ,, for every degree of richness but not less than fl. 18.	0 27
d. Bastard sugar as raw sugar.	
e. Melada, molasses, syrups and other saccharine fluids 100 kil.	6 00
If the factor of purity of these fluids exceeds 68, the excise duty is increased by fl. 0.36 for each unity above 68; fractions of a unity are left out of consideration.	
f. Glucose from amylum: solid grainy sugar and castor sugar, as also rasped or masse fined down in any other way.....100 kil.	18 00

For quantities of more or less than 100 kilos. the excise shall be calculated in proportion thereto, with this understanding that decimals of a kilo. shall be regarded as whole kilos.

Under richness shall be understood:

a. with regard to raw sugar, the percentage indicated by polarization, diminished by twice the percentage of glucose found in the sugar and four times the percentage of ash remaining upon burning the sugar after removing the insoluble substances;

b. with regard to bastard-sugar the percentage indicated by polarization.

Decimals of percentages of richness of sugar testing not more than 98 % shall be disregarded.

On importation at any other than the landing-places or offices, to be specially indicated by Royal Decree, the highest excise fixed for each kind of sugar mentioned under letters *c*, *d* and *e*, shall become due on the sugar and saccharine-fluids (art. 1 and 4 of the law of January 29, 1897, modified by the law of July 24, 1903.

In virtue of article 88 § 2 of the Sugar Act (Law of January 29, 1897), exemption from excise can be granted to molasses and other saccharine fluids imported for distilling purposes.

In virtue of article 1 of the law of December 31, 1908, exemption from excise duty can be granted for sugar not intended for human food (†).

Wine.

By the word "wine" are understood all fermented drinks, wholly or partly prepared from the juice or the extracts of grapes, raisins, dried currants, and other fresh or dried fruits. By the word "fruits" are also understood currants, gooseberries, bilberries, and raspberries. Fluid lees and sediments are also taxed as wine, also unfermented juices or extracts of the fruits above mentioned, adapted to make, mix with, or dilute wine.

Fermented or unfermented drinks prepared in the country from fresh fruits, excepting grapes, are exempted from excise duty. The excise amounts to fl. 20,00 per hectolitre. Wine containing more than 22 litres of alcohol to the hectolitre, at the temperature of 15° C., shall, on importation, be considered as spirits and dutiable as such. At the time of importation and conveyance in transit, whether direct or after warehousing, said wine must, in accordance with Art. 120 of the General Law of Aug. 26, 1822, be designated in the declaration as spirits under penalty of being held to be declared under a false description.

Should the wine contain more than 21 but not more than 22 litres of alcohol to the hectolitre at the temperature aforesaid, there shall be levied on the quantity of alcohol exceeding 21 litres, in addition to excise dues on the wine, the duty applicable to distilled products.

In virtue of article 7 of the law of July 22, 1899, exemption from excise duty is granted for wine used for manufacturing cognac, under the precautions against abuse, stipulated by the Royal Decree of December 5, 1901 (‡).

Cattle Food.

Cattle food hereinafter specified may be imported from abroad free of excise due:

Molastella, consisting of about 66 parts of molasses, and Molascuit, consisting of about 25 parts of molasses, of which the pureness factor does not exceed 68, and of copra meal.

Molasses and other juices containing saccharose, imported for the manufacture of products distilled in the Netherlands, will be admitted free of excise dues, subject to compliance with certain conditions

"Panisan," being a horse food consisting of about 40 parts of molasses, of which the pureness factor does not exceed 68, and of potato and linseed-meal constituents.

VALUATION LAW OF APRIL 20, 1895, CONTAINING FURTHER PROVISIONS RELATING TO THE LEVYING OF AD VALOREM IMPORT DUTIES, AS MODIFIED BY THE LAW OF JULY 9, 1906.

§ A.—*Increased valuation. Appeal.*

ART. 1.—Whenever at the inspection of goods subject to an *ad valorem* duty the officials charged with that inspection consider the declared value of the whole consignment or of any separately declared portions of it too low, they shall, if desired in writing, give notice thereof to the importer or in his absence to the person who offers the goods for inspection.

(9) In virtue of Section 1*a* of the Act of July 18, 1904, exemption from excise duty can be granted for spirits not intended for use as drinks.

(*) The Law of Dec. 4, 1909, raises this duty to fl. 90,00 per hectolitre, containing fifty litres of pure alcohol.

(1) The special import duty (countervailing duty) for sugar imported from the countries mentioned below is per 100 kil.:

	Fl. C.
Argentine Republic: refined sugar or sugar of a percentage indicated by polarization of 96 % and above	9 55
not refined sugar or sugar of a percentage of polarization of less than 96 %	7 22
candy	5 04
Australian Commonwealth: raw sugar	0 45
refined sugar	2 70
Brazil: raw sugar	17 28
refined sugar	16 80
Canada: refined sugar	1 74
Chili: refined sugar, in lumps or crushed	6 48
white sugar granulated or crushed	5 21
granulated sugar, made of the first produce and muscovados	3 09
raw sugar (chancaca or concreto)	2 87
Costa Rica: white sugar	9 84
other sugar, refined	7 20
other sugar, raw	7 32
Japan: candy	1 25
Mexico: raw sugar	1 44
refined sugar	1 44
Nicaragua: raw sugar	16 68
refined sugar	16 58
Roumania: refined sugar	9 60
raw sugar	7 32
Spain: raw sugar	9 48
refined sugar	9 36
States, forming together the South-African Customs-Union (Cape Province, Natal, Transvaal, Orange Free State, South Rhodesia, Basutoland and Bechuanaland): raw sugar	0 98
refined sugar	1 87
Portuguese Colony of Mozambique: raw sugar	6 48
refined sugar	6 24

Regulations for ascertaining the origin of sugar are contained in the Royal Decrees of October 7, 1903, and of May 6, 1905.

The certificates of origin for sugar refined in Great Britain must contain the statement that no portion of the sugar originates from a country which the Permanent Commission has declared to be a country which grants bounties on the preparation or on the export of sugar. Failing such a statement the highest special import duty is due.

(†) In virtue of decision No. 81 of July 23, 1909, exemption from excise duty can be granted for molasses intended for feeding cattle.

(‡) By the Law of July 12, 1909, the present law is completed by the addition of an Article 7*bis* whereby the Government reserve the right to grant exemption from excise duty for wine entering distilleries of the 1st class, in conformity with Art. 7 letter *a* of the law of June 20, 1862, for use in the manufacture of distilled drinks for export abroad.

They may fix for these goods a higher value, which they shall notify to the importer by leaving for him a statement in writing at the office of the collector where the entry was made. That statement must be left not less than 24 and not more than 48 hours after the aforesaid notice, Sundays not included.

The inspector of import duties or his deputy, at the request in writing of the importer, may extend those periods with six times 24 hours, or shorten the first mentioned period.

So long as the statement has not been deposited, the importer may increase the declared value to an amount which is considered sufficient by the inspector or his deputy; the offer to increase the declared value must take place in writing and in two copies. One of these copies shall be returned to the importer when the decision has been marked thereon.

In case it appears to the officials, before the statement is deposited, that the declared value was not too low, the inspector or his deputy may authorize the goods being immediately placed at the disposal of the importer.

Art. 2.—At the request of the importer the inspector or his deputy may fix the value of the merchandise at a lower amount than was assigned to it by the officials charged with the inspection.

Art. 3.—If the importer is dissatisfied with the valuation of the officials charged with the inspection or with that of the inspector or his deputy he may invoke the decision of the examining Committee.

The Committee may fix the value at a different amount from that decided on by the officials or by the inspector or his deputy.

Art. 4.—The chairman of the Committee and the importer may appeal from the decision of the examining Committee to the Council of Appeal.

In case the decision of the Committee about the value is annulled, the Council shall fix the value.

§ B.—Consequences of Increased Valuation.

Art. 5.—In case the declared value is increased in accordance with the fourth paragraph of Article 1, the importer shall pay, in addition to the import duty on the amount to which the declared value has been raised, a penalty of five times the duty calculated on the difference between the latter amount and the value originally declared.

Art. 6.—The importer shall pay, in addition to the duty on the value fixed by the inspecting officials, the inspector or his deputy, the Committee or the Council, a penalty of ten times the duty calculated on the difference between that value and the declared value.

Art. 7.—If, in the case referred to in the fourth paragraph of Article 1, an increased declaration of value was offered to an amount which was not considered sufficient by the inspector or his deputy, and if notwithstanding this the value fixed by final decision does not exceed that amount, the importer shall only pay, in addition to the duty on the value thus fixed, a penalty of five times the duty calculated on the difference between that value and the value originally declared.

§ C.—Specification of Goods and Consequences Arising Therefrom, Warehousing, Delivery, &c.

Art. 8.—After the notice mentioned in the first paragraph of Article 1 has been given, the officials shall place the goods in the care of the collector, at whose office the entry was made, and a specification thereof shall be drawn up before him or his deputy. The importer or his representative is allowed to be present when this specification is drawn up.

The inspector, or his deputy, whenever circumstances make it desirable, may direct that the specification shall not, or only partly, be drawn up.

He may also direct that the importer shall cause the goods to be unpacked before the specification is made. In case of refusal to comply, the unpacking shall be done at the cost and risk of the importer.

Art. 9.—If, on preparing the specification, it is found that the nature of the goods has been incorrectly declared, the provisions of the present law shall not apply, and Article 213 of the General Law of August 26, 1822, shall take effect.

If, before or after depositing the statement referred to in article 1, a larger quantity of goods than mentioned in the entry is found, the Articles 214 and 215 of the aforesaid General Law shall not take effect, but—in addition to the penalty according to Article 6 or 7—there shall be payable on account of concealment a sum of twice the amount of duty, calculated on the difference between the definitely fixed value of the quantity found, and the declared value.

If more or less is found after the officials have deposited the statement referred to in Article 1, a fresh valuation shall be made. This valuation shall be notified to the importer by a statement as referred to in Article 1. The period therein described shall however not apply to this case. The officials shall notify to the importer that the statement has been deposited.

Art. 10.—The goods may, if desired, be given up at once to the importer, on his giving such security as the collector may approve, provided that:

a. There is no dispute between the officials and the importer as to the quantity of the goods;

b. in the opinion of the inspector or his deputy, the value can be established by means of patterns or samples which may be retained, or by descriptions or drawings:

c. these patterns, samples, descriptions or drawings are marked by the officials and the importer.

The inspector or his deputy may also allow that instead of patterns or samples of all the goods, one or more marked articles are retained as specimens, provided that the officials and the importer have agreed in writing as to the relation between the value of the articles retained as specimens and that of the other.

If patterns, samples, or specimens are accepted on this footing or descriptions or drawings are agreed on, the examining Committee and the Council of Appeal shall fix the value of the goods according to those articles, descriptions, or drawings, with due observance of the relation referred to in the preceding paragraph.

The retention of patterns, samples, or specimens, or the agreement to descriptions or drawings may, with the approval of the inspector or his deputy, be substituted by the undertaking in writing of the importer to produce the goods on first demand to the examining Committee, to the Council of Appeal, or to the members of one of those bodies, as also to the experts appointed by either of them.

Failure to produce on first demand shall entail the disallowance of the protest or of the appeal of the importer and, in case the chairman of the Committee appealed, the value fixed by the officials or by the inspector or his deputy according to Article 1 or Article 2, shall be maintained unless the Committee has fixed a higher amount, which in that case shall prevail. The same course will be followed if, in applying the preceding paragraph, the identity of the merchandise is not established to the satisfaction of the Committee or of the Council.

Art. 11.—By paying the import duty and the penalty the importer forfeits all claim to object to the value that has been fixed.

Art. 12.—As soon as the value has been irrevocably fixed, and the amount due under the present law has been paid, the goods which are in the care of the collector shall be at the disposal of the importer.

The goods are considered as ceded to the administration on the footing of Article 117 of the aforesaid General Law, if the importer has failed to dispose of them within three months after he could do so.

§ D.—Time Limits, Notices.

Art. 13.—The decision of the inspector or his deputy, referred to in Article 2, shall be applied for by filing a petition at the latest on the third working day after that on which the statement referred to in Article 1 was deposited.

Art. 14.—The decision of the Committee shall be applied for by filing a petition at the collector's office, at which the entry was made, at the latest on the eighth working day after that on which the statement mentioned in Article 1 was deposited, or on which, in the case of Article 2, the decision of the inspector or his deputy was sent to the importer.

If patterns, samples, or specimens of the goods were taken, or if descriptions or drawings were made in accordance with Article 10, then, should the importer desire it in his petition, the consideration of the matter shall be deferred till the termination of a period stated by him, not exceeding three months from the date of the petition.

Art. 15.—The appeal, mentioned in Article 4, shall be lodged by the chairman of the Committee at the latest on the third, and by the importer at the latest on the eighth working day from that on which the notice of the decision of the Committee was sent to the importer.

The lodging of the appeal is effected by a notice in writing to the chairman of the Council, and if it is lodged by the importer, also by a notice in writing at the office of the collector, at which the entry was made.

Art. 16.—All objections or petitions are rendered void by exceeding the time-limits or by acting in any way contrary to the provisions respecting the filing of the petition or of the notice of appeal.

No decision shall take effect so long as it can still be opposed.

All notices or communications prescribed in this Law shall be effected—unless any other provisions are made—by means of registered letters or against dated acknowledgments of receipt. The date of the acknowledgment or of the registration shall be considered as the date of the notice or communication.

§ E.—Relates to constitution and procedure of the examining Committees and of the Council of Appeal.

§ F.—General Provisions.

Art. 27.—If the examining Committee fix the value of the goods at a higher amount than that declared in the entry, the importer, if he has not appealed from this decision, shall pay to the State costs amounting to half the duty on the difference between the declared and the increased value, but the minimum payable shall be fifty cents.

If, on appeal of the importer, the Council fix the value of the goods at a higher amount than that declared in the entry, the aforesaid costs shall amount to the full duty on the difference between the declared and the increased value, but the minimum payable shall be one florin.

Art. 28.—In case the importer has not paid what is due under this Law within three months from the date on which the value has been fixed irrevocably, it shall be recovered from the security given, if no security has been given, the amount due shall be recovered by the administration selling the goods, the net proceeds being accounted for to the State on account of the amount owing.

If the net amount realised by the sale exceeds the amount due, the excess shall belong to the State, unless the importer has claimed it within two years after the sale.

Art. 29.—When articles liable to duty are found among the baggage of travellers, and the inspecting officials are not satisfied with the declared value, the importer may increase this value to an amount to be fixed by them.

If the importer does not avail himself of this privilege, then, contrary to Article 1, the officials shall after inspection at once decide as to the increased value. They shall hand to the importer a written note thereof, which for the purposes of this law shall take the place of the statement referred to in the aforesaid Article 1.

Art. 30.—The above provisions do not apply to goods the value whereof is declared in accordance with the price list published according to Article 123 of the aforesaid General Law (1).

Those provisions are also not applicable to goods entered for transit or for warehousing. If, on the entry of such goods, there is a dispute between the inspecting officials and the importer as to the value, the inspector or his deputy shall decide.

Relinquishment of transit with a transit-pass can be allowed only after a fresh entry at a place of unloading, or at an office appointed for paying import duties, where the importer is, however, not bound to the value stated down in the transit-pass. In this case the provision of the General Law as also of this law shall apply just as if the goods on importation were entered for home use. The transit-pass shall not be cleared until after further inspection of the goods.

Art. 31.—The documents to be drawn up or issued in virtue of this law, are free of stamp duty and of the formality of registration.

Art. 32.—The two following paragraphs shall be appended to Article 120 of the aforesaid General Law after 6°.

"The current price in this country shall be understood to be the sum which is considered chargeable on the day of the entry for delivery in this country by the first hand in the foreign country, less the import duty according to the tariff. As regards goods to which the above provision cannot be applied, including such goods as from their nature, destination or marks are of less value to others than to those for whom they are intended, the value shall be fixed at the price of purchase from the first hand at the place of origin, plus the cost of packing, transport, insurance and commission; whilst for separate portions of goods, not in themselves constituting articles of trade, the value shall be fixed in proportion to the price of the whole article to which they are considered to belong.

"The Minister of finance is empowered to make regulations as to the form of the bill of entry after having obtained the opinion of the Council on the subject."

The second paragraph of Article 128 of the same law is repealed.

The following shall be added to the first paragraph of Article 192 of the same law:

"When goods liable to *ad valorem* duties and entered for importation are inspected, the importer shall unpack the goods on demand of the officials, and produce those which are separately mentioned in the entry together and apart from other goods.

(1) This price list has been discontinued since January 1, 1904.

"In case of non-compliance with any of these obligations, the officials may see to their being carried out at the cost and the risk of the importer."

The following shall be added to Article 215 of the same law:

"The aforesaid amount of one twelfth part is fixed to one twentieth part for goods liable to *ad valorem* duties and entered for importation."

Chapter 22 of the same law and Article 6 of the law of December 28, 1879, are repealed.

Art. 33.—The officials of the import duties and the members of the examining Committee and of the Council of Appeal shall not divulge the circumstances with which they become acquainted in the carrying out of this law, so long as their divulging them would be prejudicial to the parties concerned, unless such information is required for carrying out the law.

Art 34.—If any person, in case of a dispute about the value of goods entered for importation, wilfully submits a false or falsified document with the purpose of influencing the valuation, he shall be punished by imprisonment for a term not exceeding one year.

Contraventions punishable under this Article are considered to be crimes.

DUTCH EAST INDIES

DECREE OF OCTOBER 20, 1909, ORDERING THE PUBLICATION OF THE TEXT OF THE INDIAN TARIFF LAW IN FORCE.

(*Staatsblad van het Koninkrijk der Nederlanden* No. 341, of November 3, 1909, *Indisch Staatsblad*, No. 79.)

Text of the Indian Tariff Law.

Art. 1. On all goods not specially exempted, import duties shall be levied in accordance with the Tariff (*) hereinafter established, when imported for consumption in:

Java and Madura;
The Government of the West Coast of Sumatra;
The Residency of Tapanuli;
The Singkel Sub-division of the Government of Atjeh and its dependencies;
The Residency of Benkulen;
The Residency of the Lampong Districts;
The Residency of Palembang;
The Residency of Banka and its dependencies;
The Sub residency of Billiton and
The Residency of the South and East Division of Borneo.

Money, weights and measures:

The monetary unit of the Dutch East Indies is the Dutch *florin*=100 *cents*=1s. 8d. (about)

For weights and measures the metrical system has been adopted.

However, the following weights and measures are likewise employed:

Amsterdamsch Pond=1.09 lbs. avoirdupois.
Pikul=125 *Amst. Pond*=133 lbs. avoirdupois.
Kojan or *Kojang*, the value of which varies, according to the locality and the nature of the goods, between 27 and 32 *pikuls*.

Import Tariff.
Arranged Alphabetically (†)

Goods.		Duties Fl.	C.
Animals, live:			
Buffaloes and neat cattle (76)	head	2	00
Swine (77)	,,	0	50
Not specially mentioned (78)		Free	
Note.—This item includes by similitude dogs, sheep and lambs.			
Articles of clay and porcelain (1)	*ad val.*	6%	
Note.—This item includes by similitude articles of clay or porcelain for laboratories.			
Asses and mules (15)		Free	
Barrels for arrack (3)		,,	
Beer in casks (6)	hectol	5	25
In bottles or jars (7)	,,	6	00
Beverages, unenumerated (13)	*ad val.*	12%	
Note.—This item includes by similitude currant juice, cider and perry.			
Bone black (5)		Free	
Note.—Chloride of calcium, crude, shall pay by similitude the same duties as bone black.			
Books, maps and charts, engravings, etchings and music, in sheets, stitched or bound (10)		,,	
Special provision.—Engravings and etchings, framed, shall be treated as "Furniture not specially mentioned".			
Candles of all kinds (33)	100 kil.	12	00
Carriages, and parts thereof (62)	*ad val.*	10%	
Special provision.—Railway carriages and parts thereof shall be admitted free of duty.			
Note.—This item includes by similitude automobiles.			
Cement (12)		Free	
Clocks and watches (75)	*ad val.*	6%	
Clothing, made up, woven or knitted (36)	,,	12%	
Note.—This item includes by similitude the following articles: gloves, hats, stockings, millinery, umbrellas, parasols and caps.			
Coal and coke (37)		Free	
Cocoanuts and cocoanut oil (35)		,,	
Comestibles, unenumerated (14)	*ad val.*	12%	
Note.—This item includes by similitude: butter, cheese, cooking syrup and provisions.			
Copper, crude or refined, wrought or rolled, including plates and sheets for sheathing vessels, coined copper, coin metal, copper rods for cross beams, bolts and nails, also copper and bronze wire for telephones, and like wire for the transmission of electricity (38)		Free.	
Note. This item includes by similitude composition metal and German silver.			
Finished manufactures of copper whether lacquered, gilt, painted, or not; articles of bronze, and copper wire, not specially mentioned (39)	*ad val.*	10%	
Distilled products (20) ....per hectolitre of liquid containing 50 litres of alcohol at a temperature of 15° of the centigrade thermometer		50	00
Or in case the amount of the excise duty levied on national distilled products in the Dutch Indies is higher, so many florins more as shall be fixed by Colonial Ordinance			

(*) The letters appearing before the special provisions of item "Distilled products", and also the notes annexed to certain items, have been added by the Customs Administration.

(†) The present Tariff being published in alphabetical order, the Tariff number of the original has been inserted between parentheses, after each item.

Goods.		Duties Fl.	C.
Special Provisions. (*a*) When the alcoholic strength of the liquid is higher or lower, the quantity shall be reduced to the standard of 50% of alcohol. The instructions, instruments and tables for ascertaining and reducing the alcoholic strength shall be determined by the Governor-General.			
(*b*) The reduction to this strength, however, *of liqueurs and other similar distilled beverages*, which are prepared or mixed with substances so that the strength cannot be ascertained merely by means of hydrometers and thermometers, shall always be conducted in relation to a strength of 75%, unless the officials suspect that liquids declared as such beverages contain a higher alcoholic proportion than 75%. In such case, they are authorized to require that the actual strength be ascertained, and the reduction shall be made accordingly.			
(*c*) Distilled products, except liqueurs proper, which have been prepared or mixed with any ingredients so that the degree of strength cannot be ascertained direct by means of hydrometers and thermometers, shall not be dutiable as *liqueurs and other similar distilled beverages*, when the actual strength thereof does not exceed by more than 5% their apparent strength, but according to their actual strength, provided the importer has correctly declared the actual strength in addition to the apparent strength.			
(*d*) For *varnish and all other liquids prepared with alcohol, excepting beverages, as well as for wood spirit, and all liquids prepared from, or mixed with it*, the reduction shall be made in the proportion of a strength of 100%.			
(*e*) The Governor-General may, however, with the necessary precautions, grant exemption from duty: 1, for wood spirit, and 2, for distilled spirit: *a*, which in the Netherlands, in accordance with the provisions there in force as regards exemption from excise duty, have been mixed with wood spirit or any other ingredient indicated there for rendering them unfit for ordinary consumption: *b*, which, in the Dutch Indies, in accordance with the instructions to be issued thereon and under inspection of officials, are rendered unfit for ordinary consumption by the addition of wood spirit or some other ingredient indicated for the purpose by the Governor-General; and, *c*, for the preparation of vinegar.			
(*f*) The Governor-General may also, with the necessary precautions, direct that paint and varnish prepared by means of distilled products rendered unfit for ordinary use, be admitted to importation, subject to payment of the import duty leviable under the Tariff on "Other paint."			
(*g*) The import duty on sulphuric ether, chloroform, and other similar substances prepared from, or with, alcohol shall be regulated by the Governor-General, by Colonial Ordinance, according to the import duty on distilled products. *(See Note II. hereafter.)*			
(*h*) When distilled beverages are imported through Custom-houses other than those specially designed for that purpose by the Governor-General, they shall be dutiable as varnish or liquids assimilated to varnish.			
(*i*) In case the import duties on distilled products should be increased as a consequence of the increase of the excise duty leviable in the Dutch Indies, the Governor-General shall establish regulations regarding the further payment of the amount of the increase of the import duty on distilled products which may be found to exist in a quantity exceeding the maximum fixed by him.			
Notes.—I.—Liqueurs shall include by similitude: absinth, syrups prepared with distilled products, and fruits in brandy or in distilled products.			
The following articles shall, by similitude, pay the same duties as distilled products: arrack, brandy, cognac, gin, perfumery articles with an alcoholic basis or prepared with alcohol, also rum.			
II.—The import duties on sulphuric ether and other substances referred to in letter *g* of the foregoing Special Provisions are fixed in the *Staatsblad* for 1886, No. 128, as follows:		Fl.	C.
Chlorallhydrate	kil.	1	00
Sulphuric ether	,,	1	65
Chloroform	,,	1	15
Acetic ether	,,	0	90
Collodion	,,	1	45
Spiritus nitri dulcis	,,	1	00
All other like substances of an alcoholic basis or prepared with alcohol	kil.	1	00
"Draisines" destined to be propelled along railroads		Free	
Firearms, and parts thereof (83)	*ad val.*	6%	
Note.—This item includes by similitude shot guns and pistols.			
Fish, salted or dried, not packed in cases, bottles, tins or the like (81)	*ad val.*	10%	
Flour (47)	,,	10%	
Furniture, lamps except gas and electric lamps (49)	,,	6%	
Not specially mentioned (50)	,,	10%	
Note.—This item includes by similitude beds and mattresses.			
Gambier of Riau (17)	100 kil.	5	00
Other kinds (18)	,,	20	00
Glass, and glass ware, of all kinds (21)	*ad val.*	10%	

Goods.	Duties. Fl. C.
Note.—This item includes by similitude the following articles: roofing glass, glass tiles, photographic dry plates, crystal, articles of glass for laboratories and window glass.	
Gold and silver, in sheets (22) ..... *ad val.*	12%
,, ,, ingots, bars or pieces, also coin, and gold powder (23)	Free.
Note.—This item includes by similitude unmanufactured gold foil.	
,, ,, articles, galloons, trimmings, and wire (24) *ad val.*	12%
Goods, all other, not specially mentioned (95) ..... ,,	6%
Note.—This item includes by similitude ropé comprising packing and other cord, which are not intended for the rigging of vessels or fishing.	
Gunpowder (11) ..... *ad val.*	6%
Note.—By similitude ammunition shall pay the duties of gunpowder.	
Horses (54) ..... *ad val.*	6%
Ice (28)	Free.
Instruments: mathematical, physical, surgical and optical (31)	,,
Iron: in ingots or pieces, rods or plates; rails, joints and fishplates for railways; water pipes, gas pipes; axles, axle boxes and wheels, of cast or wrought iron; iron lighters and boats; iron frames for buildings, sheds or warehouses; iron bridges and parts thereof; iron roofs and gutters, galvanized or not; bolts and nails; iron wire; iron anchors, chains, capstans and cables for ships; telegraph and telephone wire and cables (29).	,,
Special provision.—Axles, axle boxes, and wheels belonging to carriages, shall pay the same import duty as carriages.	
Note.—This item includes by similitude anvils and hoop iron.	
Manufacturers of iron, cast, wrought, rolled, or hammered iron, not specially mentioned (30) ..... *ad val.*	10%
Iron frames, destined for buildings which are not of iron; iron stone-breakers (for breaking stone for gravelling purposes) *ad val.*	10%
Jewellery, pearls and precious stones, set or not (32)	Free
Lead, crude, rolled or drawn (42)	,,
Note.—This item includes by similitude lead foil for packing tea.	
Manufactures of lead, unenumerated (43) ..... *ad val.*	10%
Leather and manufactures of leather (41) ..... ,,	10%
Note.—This item includes by similitude trunkmakers', shoemakers', and saddlers' wares.	
Lime (34)	Free
Live plants (59)	,,
Manures (48)	,,
Note.—This item includes by similitude guano.	
Meat of all kinds (82) ..... *ad val.*	12%
Note.—This item includes by similitude bacon and sausages.	
Mineral waters, natural spring or artificial (51) 100 bottles or jars.	4 60
Musical instruments (52) ..... *ad val.*	10%
Note.—This item includes by similitude the following articles; gramophones and discs for the same, phonographs and cylinders for the same, pianolas and the like.	
Opium (53) ..... 100 kil.	150 00
Note.—This item includes by similitude affion.	
Paint, liquid, in tins, boxes or bottles (70) ..... *ad val.*	8%
Other paint, turpentine and linseed oil (80) ..... ,,	6%
Paintings (63)	Free
Note.—This item includes by similitude drawings.	
Paper of all kinds, wall paper, music paper, marbled paper, cardboard, pasteboard, copybooks, and registers, ruled or not (55) *ad val.*	10%
Note.—This item includes by similitude photographic paper.	
Perfumery neither containing, nor prepared with alcohol (60) *ad val.*	12%
Petroleum (57) ..... hectolitre	0 25
Photographic apparatus and parts thereof (58) ..... *ad val.*	6%
Pitch (56)	Free
Playing cards, loose or in sheets, European (65) ..... kil.	1 20
Chinese (66) ..... ,,	0 15
Playing cards (used for playing "Omi," a Macassar and Boni card game) ..... *ad val.*	10%
Portable telephone apparatus, and testing apparatus for galvanic cells	Free.
Radium bromide ..... *ad val.*	6%
Resin (25)	Free
Rice, husked or not (61)	,,
Ropes, cables, rigging and other cordage of all kinds for ships or fishing (74)	,,
Sailcloth (88)	,,
Salt: table, all kinds, also rock salt (91) ..... 100 kil.	12 00
Except the above specified salt, in the Residency of Tapanuli and in the Singkel sub-divison of the Government of Atjeh and its dependencies (92) ..... 100 kil.	10 00
Salt: except the above specified salt, in any other part (93) 100 kil.	6 50
For industrial purposes (94) ..... ,,	2 00
Special provision.—The Governor-General will issue the necessary regulations for the application of this duty.	
Seeds for agriculture (87)	Free
Small wares (40) ..... *ad val.*	6%
Special provision.—If neccessary the Governor-General shall specify what articles are included under the head of "*Small wares.*"	
Notes.—I.—This item includes by similitude the following articles: jewellery, except gold or silver; brushmakers' wares; spectacle glasses; trinkets, except gold or silver; galloons (false); imitation coral of glass, and other fancy articles of glass; artificial flowers, except those coming under millinery; knives and cutlery; passementerie of imitation gold or silver, and plated ware.	
II.—This item also includes the following articles: so-called "Nurenberg articles"; dolls and other Nurenberg toys of all kinds provided gold and silver do not constitute the predominating material, small carriages or perambulators, with or without springs, solely to be pushed by hand; small mirrors, framed in paper or wood; so-called "Nurenberg" pictures, painted on glass, framed or not; small articles composed of or manufactured with paper, wood and glass; writing slates, framed or not; sewing cases of wood and papier mâché; snuff boxes of wood, papier mâché, horn or tin plate; smoking pipes and stems (elastic or not) for the same; spectacles; manufactures of "*Leonisch*" wares and piano strings; glass beads; bells, cattle bells and hawk bells; combs; weavers' cards; needle cases; night lamps; cigar cases; paper cornets and bags; optical wares, including small telescopes of papier mâché and tin; chess and domino games of wood and bone; manufactures of bone, of all kinds; Black Forest clocks; common clock keys; brushes, clothes, horse, tooth and hair; rosaries of wood, bone, or glass; gold or silver foil, gold or silver tinsel, gold or silver spangles; all these false; ornaments of tin plate, tin or zinc, gilt or bronzed, so-called "Iserlohn false bronze"; hooks and eyes of yellow metal and white metal; imitation braids of silk, false gold or false silver also galloons of the same kind; buttons of all kinds except of gold, silver, copper or steel; ornaments and other parts of carriages, of German silver; fishing hooks; pocket books, purses, small bags, sewing cases and other similar articles of manufactured leather.	
Soya-bean cakes ..... *ad val.*	6%
Steam engines and factory machines; machinery, instruments, implements, apparatus, and tools for agriculture, factories, works, steam engines, mining crafts or professions; also their component parts, provided the same be passed as such by the Customs (16)	Free
Note.—This item includes by similitude the following articles: Fire extinguishing implements and fire escapes, fire pumps and accessories, transmission belts, printing type and presses, fire extinguishers, gas meters, rubber for factories, sewing machines, firemen's masks.	
Steel, in ingots, sheets, plates, also ropes, axles, rails, joints and fishplates for railways (67)	,,
Special provision.—Axles imported separately pay as the carriages to which they belong.	
Manufactures of steel not specially mentioned (68) .... *ad val.*	10%
Note.—This item includes by similitude steel wire.	
Steel balls, of 40, 50, 60, 80, and 100 millimetres diameter	Free.
Steel masts for wooden proas ..... *ad val.*	10%
Syrups including fruit syrups not made of distilled products (6) 100 bottles	15 00
Tar (72)	Free
Tea (73) ..... kil.	0 25
Tiles, roofing and paving, and bricks of clay (2)	Free
Timber, sawn or not, ship and building timber, including masts, spars, oars, and other round wood (26)	,,
Tin plate (8)	,,
,, articles of (9) ..... *ad val.*	10%
Tissues and stuffs of cotton, and of wool and cotton imitation *batik*, cotton woven *sarongs*, *kains*, *pandjang*, and *slendangs*, blankets of cotton swanskin, imitation batiste bedspreads, sacks and tissues for packing (44) ..... *ad val.*	6%
Note—Tissues for packing include by similitude packing cloth.	
Tissues and stuffs of silk, ribbons, tapes, passementerie and all other articles of silk, not specially mentioned, including velvet (45) ..... *ad val.*	6%
Special provision.—Solely of silk. Cloth with admixture is dutiable as tissues of cotton.	
Tissues not specially mentioned, of cotton, linen, wool or other textile materials, including tapes, laces and ribbons, passementerie (except of real or imitation gold or silver), trimmings, edgings, embroideries, lace and tulle, lacework and the like (46) ..... *ad val.*	10%
Note.—This item includes by similitude the following articles: Sheets and pillow covers (cut out), blankets (except those of silk or cotton swanskin), kerchiefs and shawls (except of silk), batiste from Canton, broad cloth, linen cloth, napkins (cut out), table covers (except of silk), table cloths (cut out), tapestry and draperies, carpets and pocket handkerchiefs (except of silk).	
Tobacco, smoking, and snuff (70) ..... 100 kil.	8 00
Note.—This item includes by similitude carrot tobacco.	
Cigars and cigarettes (71) ..... 100 kil.	50 00
Vinegar (4) ..... *ad val.*	10%
Wine: in casks (84) ..... hectolitre	9 00
,, in bottles (85) ..... ,,	10 50
,, Sparkling (86) ..... 100 bottles	21 00
Wood: manufactures of (27) ..... *ad val.*	6%
Writing and drawing materials (64) ..... ,,	6%
Special provision.—Except paper.	
Yarn (19) ..... ,,	6%
Zinc: crude and rolled, including lining plates and sheets, bolts and nails (89)	Free.
Note.—This item includes by similitude spelter.	
Manufactures of zinc, whether varnished, lacquered, painted, or not (90) ..... *ad val.*	10%
Note.—This item includes by similitude zinc wire.	

Art. 2. In addition to the articles enumerated in the tariff as exempt from duty, the following shall likewise be free:

1. All goods imported for the use or on account of the Government.

2. (*a*) All produce of the Dutch possessions in India on the territory of which the Government of the Dutch Indies collects a duty, except salt not removed from Government warehouses.

Cotton goods, tobacco and cigars must, however, be accompanied by a certificate attesting that they have been exported from said possessions;

(*b*) All produce of other Dutch possessions in India, as well as those of native States of the Eastern Archipelago which have friendly relations with the Dutch Government, except gambier, cotton tissues, tobacco, cigars and salt.

3. All goods on which import duty has already been paid in a Custom-house of the Dutch Indies.

Provided always that if these goods are subject to a higher duty at the place of second importation, they shall only be admitted after payment of the difference.

4. Articles for the personal use of travellers and presents imported by them.

Art. 3. The Governor-General may grant exemption or drawback of import duties when goods are imported for scientific purposes or international relations render it advisable to do so.

Art. 4. On *exportation* from the regions mentioned in Article 1, export duties shall be levied on the goods specified in the following Schedule:

Goods.		Duties. Fl.	c.
Hides	*ad val.*	2	%
Benzine and gasoline from petroleum	hectol.	0	03 (*)
Tobacco not prepared for the internal market	100 kil.	1	00
Tin	,,	3	50
Birds' nests	*ad val.*	6	%

Special provision.—On the exportation of tin ore, the export duty shall be levied proportionately to the quantity of tin contained in the ore and in accordance with regulations established to that effect by Colonial Ordinance.

Art. 5. Subject to compliance with our Orders, the Governor-General is authorized to levy in the regions enumerated in Article 1, except Java and Madura, or in portions of such regions, export duties on any articles not specified in the Tariff laid down in Article 4, provided these duties do not exceed 10 % of the value or an equivalent sum, and be only applied to the following goods:

Benjoin, dammar gum, *getah* rubber and other gums and resins; timber other than ship and building timber, masts, spars, oars and other round wood; stag horns; ivory and rhinoceros horns; *kulit bakau* and *kulit tengar*; rattans of all kinds; sago; birds' skins; *tengkawang* kernels; bees' wax; other forest produce to be specially designated.

Art. 6. No export duty shall be levied on:

1. Goods exported for the use or on account of the Government.

2. Goods having already paid export duties in another Custom-house of the Dutch Indies.

Provided always that if the export duties payable at the place of second exportation are higher than those already collected, the goods shall only be cleared after payment of the difference.

Art. 7. At Muara-Kompeh, the import and export duties and the exemptions, as also the regulations established by the Decree of the Governor-General of the Dutch Indies, dated April 23, 1847 (*Indisch Staatsblad*, No. 19), shall remain in force.

With our special approbation, the Governor-General may apply the present Law to Muara-Kompeh instead of the above-mentioned regulations, save such exceptions as may be deemed necessary.

These exceptions, however, can in no way affect the principle of the Law, *i. e.* that no discriminating duties, either on importation or exportation, are to be levied.

Art. 8. Subject to compliance with our Orders, the Governor-General is authorized to levy, on behalf of the Government of the Dutch Indies, import and export duties in parts of the Dutch Indies not enumerated in Art. 1 of this Law, subject to the same reservation as is made in the last paragraph of the preceding article concerning Muara-Kompeh.

Art. 9. The Governor-General shall regulate the mode of collecting the export duties in the trade between the various parts of the Dutch Indies where differences exist either in the articles liable to such duties or in the rate of duty applicable thereto.

Art. 10. The Governor-General shall regulate the tariffs for warehouse dues, charges for supervision and for all other services actually rendered.

Art. 11. No duty shall be levied on goods in transit.

Art. 12. A Colonial Ordinance shall regulate all matters concerning the execution of the present Law, and all measures to be taken to prevent payment of duty being eluded.

All presently existing Ordinances in reference to import and export duties, and to matters connected therewith, shall cease to be applied on and after the day on which the present Law enters into force.

Art. 13. The present Law shall not affect the prohibitive measures which are or may be established, for all the Dutch Indies, or for certain parts only, by Colonial Ordinances, in reference to the importation of specified goods.

Art. 14. The present Law shall enter into force on January 1, 1874.

Art. 15. The present Law shall be entitled "The Indian Tariff Law."

Levying of import and export duties in the possessions situate outside Java and Madura, unless collected in conformity with the Indian Tariff Law.—Definition of expression "Customs Territory."

(Ordinance of December 7, 1910 [*Staatsblad*, No. 628], completed by Ordinance of April 18, 1911 [*Staatsblad* No. 289].)

In so far as required by Royal authority and notwithstanding any provisions under which import and export duties are levied in the possessions situate outside Java and Madura, unless collected in conformity with the Indian Tariff Law, it is ordered as follows:

1.—By "Customs Territory" is understood all portions of the Dutch Indies in which import and export duties are levied on behalf of the Administration of the Indies.

2.—I.—Besides the regions and portions of regions belonging to the Customs territory under Article 1 of the Indian Tariff Law (*Indisch Staatsblad* for 1910, No. 79), the following are also included therein:

1º The portion of the Government of Atjeh and its dependencies which does not belong to the Customs Territory under the Indian Tariff Law (except Waay Island);

2º The Government of Celebes Island and its dependencies;

3º The Residency of the East Coast of Sumatra, except Siak and the Islands situate opposite Siak, but including the Siak River and the dependencies of Bangka and Kubu, as well as the Islands belonging to them;

4º The Indragiri Division and the Kateman territory together with Danei of the Karimun Division of the Residency of Riau and its dependencies;

5º The territories of Kota Waringin, Pagatan and Kusan, Tanahbumbu, Pasir, Kutei, Gunung tabur, Sambaliung and Bulungan of the Residency of the South and East Division of Borneo;

6º The Residencies of Djambi, of the West Division of Borneo, Menado, Amboina, Ternate and its dependencies, Timor and its dependencies, as also Bali and Lombok.

II.—In the regions and portions of regions specified in No. I, import and export duties shall be collected in accordance with the tariffs and provisions of the above-mentioned Law, save the following restrictions:

(*) Item added in pursuance of the Law of Dec. 29, 1911 (*Staatsblad*, No. 380).

A. In the portion of the Residency of the East Coast of Sumatra included in the Customs territory and in the Tamiang Sub-division of the Government of Atjeh and its dependencies, the import duty on "salt, except table salt of all kinds and rock salt" shall be fl. 10 per 100 kilo.;

B. No import duty shall be levied on:

1. Salt imported through the Custom-house at Bagan Api-Api (East Coast of Sumatra) into the region covered by the exclusive right to import and sell salt and to levy duty on *trassi* and dried shrimps (*Staatsblad* for 1893, No. 41, Art. 1 *A* 2º), except when the transport is effected up the River Rokan to pass outside of the monopoly region:

2. Salt imported for the licensee of the right to import and sell salt intended for the curing of fish and other products of the sea as well as the right to levy duty on *trassi* and dried shrimps in the territory of Panei (East Coast of Sumatra);

C. On exportation from the Grand Atjeh Division (except Waay Island) of the Government of Atjeh and its dependencies, hides shall be subject to an export duty of 5% *ad valorem* and birds' nests to fl. 2.25 per kilo.; on exportation from the other Divisions of that Government (except the Singkel and Tamiang Sub-divisions), hides shall pay the export duty of 5% *ad valorem* and birds' nests 10% *ad valorem*;

D. As regards the Residencies of Ternate and its dependencies, Timor and its dependencies, Bali and Lombok and Menado (except the Sub-divisions of the West Coast of the Central Celebes and Palu), as well as the Government of Celebes Island and its dependencies "distilled products" shall be excepted from the exemption of import duties accorded by Article 2 2º, letter *a* of the Indian Tariff Law;

E. In the regions mentioned in No. I. in addition to the export duties fixed in respect of the goods specified in Article 4 of the Indian Tariff Law, there shall be levied the export duties referred to in Article 3.

3.—In the regions and portions of regions included in the Customs territory, outside Java and Madura, except the Residency of Bali and Lombok, the products enumerated in the following tariffs shall pay the export duties respectively fixed for the same.

I.—Tariffs for:

The Governments of the West Coast of Sumatra and Celebes Island and its dependencies;

The Residencies of Tapanuli, Benkulen, districts of Lampong, Palembang, Djambi, Banca and its dependencies, West Division of Borneo, Menado, Amboina, Ternate and its dependencies, and Timor and its dependencies, and the Sub-residency of Billiton.

Goods.		Duties.
Benzoin, rubber, dammar gum, gutta-percha, camphor and other gums and resins	*ad val.*	5%
Gahroe and other scent wood	,,	5%
Stag horns	,,	5%
Ivory and rhinoceros horn	,,	8%
Koelit bakau and *koelit tengar*	,,	5%
Rattans of all kinds	,,	5%
Sago and sago flour	,,	5%
Tengkawang kernels	,,	5%
Fat of *tengkawang* or *soentei*	,,	5%
Birds' skins	,,	10%
Bees' wax	,,	5%

II.—Tariff for the Residency of the South and East Division of Borneo:

Goods.		Duties.
Benzoin, rubber, dammar gum, gutta-percha, camphor and other gums and resins	*ad val.*	8%
Gahroe and other scent wood	,,	8%
Stag horns	,,	8%
Ivory and rhinoceros horn	,,	8%
Koelit bakau and *koelit tengar*	,,	8%
Rattans of all kinds	,,	8%
Sago and sago flour	,,	8%
Tengkawang kernels	,,	8%
Fat of *tengkawang* or *soentei*	,,	8%
Birds' skins	,,	10%
Bees' wax	,,	8%

III.—Tariff for the portion of the Residency of the East Coast of Sumatra included in the Customs territory and for the Indragiri Division and the Kateman territory together with Danei of the Karimun Division of the Residency of Riau and its dependencies:

Goods.		Duties. Fl.	c.
Balam and *soentei* fruits	*kojan of* 40 *pikuls*	10	00
Benzoin, dammar gum and other gums and resins not specially mentioned	*ad val.*	5%	
Rubber, gutta-percha and other substances included under the native designation of *getah*	*ad val.*	8%	
Koelit bakau and *koelitnu tengar*	*kojan of* 40 *pikuls*	2	50
Rattans of all kinds	*ad val.*	5%	
Sago, refined	100 kil.	0	60
,, raw	,,	0	40
Fat of the *balam* and *soentei* fruits	*ad val.*	5%	
Bees' wax	100 kil.	8	00

IV. Tariff for the Goverment of Atjeh and its dependencies:

A. For the Singkel Subdivision.

B. For the Tamiang Subdivision.

C. For the Grand-Atjeh Division, except Waay Island.

D. For the other portions of the Government, except Waay Island

Goods.		*A.* Fl. c.	*B.* Fl. c.	*C.* Fl. c.	*D.* Fl. c.
Fruits of *alam* and *soentei*	*kojan* of 40 *pikuls*	—	10 00	—	—
Benzoin, rubber, dammar gum, gutta-percha, camphor and other gums and resins	*ad val.*	5 %	—	—	—
Benzoin, dammar gum and other gums and resins, not specially mentioned	*ad val.*	—	5 %	10 %	10 %
Rubber, gutta-percha and other substances included under the native designation of *getah*	*ad val.*	—	8 %	10 %	10 %
Gahroe and other scent wood	,,	5 %	—	—	—
Stag horns	,,	5 %	—	—	—
Ivory and rhinoceros horn	,,	8 %	—	10 %	10 %

Goods.		A. Fl. c.	B. Fl. c.	C. Fl. c.	D. Fl. c.
Cocoanuts	1,000	—	—	3 00	3 00
Koelit bakau and *koelit tengar*	*ad val.*	5 %	—	—	—
	kojan of 40 *pikuls*	—	2 50	—	—
Pepper, white	*ad val.*	—	—	4 %	—
„ black	„	—	—	4 %	—
Pinang tjang	100 kil.	—	—	0 38	—
„ *bulat*	„	—	—	0 19	—
Rattans of all kinds	*ad val.*	5 %	5 %	—	—
Sago and sago flour	„	5 %	—	—	—
„ refined	100 kil.	—	0 60	—	—
„ raw	„	—	0 40	—	—
Tobacco prepared for the internal market	100 kil.	—	—	4 00	4 00
Tengkawang kernels	*ad val.*	5 %	—	—	—
Fat of *tengkawang* or *soentei*	„	5 %	—	—	—
Fat of the *balam* and *soentei* fruits	„	—	5 %	—	—
Birds' skins	„	10 %	—	—	—
Bees' wax	*ad val.*	5 %	—	—	—
	100 kil.	—	8 00	8 00	8 00

Special provision relating to all the Tariffs set forth in foregoing Nos. I., II., III. and IV. Exemption from duty is granted in the case of gutta-percha extracted by some industrial process from the leaves of the gutta-percha trees, and also in favour of gutta-percha and rubber constituting the output of undertakings for the methodical plantation of vegetable products yielding gutta-percha and rubber, provided that, in both cases, the exemption be warranted by production of a certificate issued by a European official in charge of the Administration.

4. The export duty fixed in the Tariffs set forth in the foregoing paragraph 3 shall also be payable on transport by sea to localities situated in the Customs territory where no export duties on the exported article are levied.

Should the exportation take place to localities situated in the Customs territory where the outgoing article is liable to export duty according to equal or different units or rates, the same shall be solely collected on re-exportation of the goods from the locality to which they are exported, according to the tariff applicable in such locality, provided that if the rate fixed in such tariff should be lower than that chargeable in the place of export, the difference in excess shall be levied forthwith.

5. Unless otherwise provided, the modifications made in the Tariffs and in the provisions of the Indian Tariff Law shall extend to the regions and portions of regions to which the Governor-General has declared or may declare such Tariffs and provisions to be applicable.

6. This Ordinance shall enter into force on the 1st January, 1911.

NOTES TO THE EXPORT TARIFFS.

1. Export duty shall be levied not only when the dutiable goods are exported from the Dutch Indies, but also when they are transported by sea within the limits of the same, provided that in the place of destination:

(*a*) No export duty whatsoever be levied, on behalf of the Government, on exported goods.

(*b*) An export duty lower than the rate payable in the place of exportation be levied on such goods, on behalf of the Government, save that in the case of letter *b* it will only be necessary to pay such portion of the duty as, in the place of exportation, is in excess of the rate applicable on re-exportation to the declared place of destination. In the latter case, the Collector will, however, have the power to require a guarantee to his satisfaction, for due payment of duty not required to be paid owing to the declared destination. The Collector may further call for such guarantee on the exportation of goods on which the Goverment levy in the declared place of destination export duties equal to or higher than those applicable in his district.

The guarantee referred to may consist of a cash deposit or of securities deemed admissible by the Director of Finance or of a bond.

If, owing to the declared destination of the goods, the export duty is not to be paid in whole or in part the Collector shall fix in the pass issued by him to that effect, the term within which evidence of the importation into the declared place of destination is to be furnished to his satisfaction.

Failure to comply with this requisition will involve payment of the export duty which had not been levied owing to the declared destination, unless waived by the Director of Finance.

If within the term hereinbefore mentioned evidence is furnished, to the satisfaction of the Collector, that the importation did not take place into the declared place of destination, but into some other locality situated in the Customs territory in which the exported goods are liable to export duties, duty shall only be charged—and solely in respect of the corresponding amount—if in the place of importation, the re-exportation of goods is liable to export duty at a rate lower than that chargeable in the place of export after deducting the sum, if any, collected in that respect in such latter place.

The guarantee, if any, furnished shall be returned as soon as the interested party shall have performed his obligations.

On the re-exportation of goods liable to export duties, the latter shall be levied in accordance with the tariff in force at the place of re-exportation.

(Compare Article 4 of Customs Ordinance and Articles 52 and 10 respectively of Customs Regulations, letters *A* and *B*, annexed to Ordinance published in *Staatsblad* for 1882, No. 240, as such two last-named Articles were drawn up according to Ordinance published in *Staatsblad* for 1910, No. 630.)

2. The export duty on Billiton tin ore was fixed by Ordinance of January 11, 1899 (*Staatsblad*, No. 25) at the rate of fl.2.35 the 100 kil.

3. Under resolutions adopted by the Department of Finance, the following shall be dutiable on exportation:

(*a*) As hides: those of rhinoceros, sea calves (*paree*), tigers, also dried buffalo head skins.

(*b*) As tin: Opium tubes, old and used, for which, however, the lead contained therein must be taken into account (10 %).

(*c*) As scent wood: tingari roots.

(*d*) As resins: dragon's blood.

(*e*) As *kulit bakau* and *kulit tengar* (known also under the names of *kulit tingi* or *tinggi*): *kulit huata* or *oata* and *kulit ubar siwah*.

4. On the other hand, under Resolutions adopted by the Department of Finance the following articles are free of export duty: waste of hides (parings or strips of hides), bark of *pulosarie*, bark of *sintok*, *kulit ubar seraih*, bark of *masoi*, cedar wood (*kayut lalumpe*), *getah* leaves, *resam* stalks, mineral wax and articles of tin, such as cigar cases, toilet boxes, tea caddies &c.

5. The articles specified in the foregoing Tariffs, except tin wares, shall not pay export duty when presented in the form of manufactured articles (*e.g.*, articles of ivory, rattan sticks [real canes provided with knobs and the like]).

6. In the case of tobacco exported from portions of the territory in which it is subject to export duty, tobacco which has clearly not been cultivated in the said regions shall not, for the purposes of such duty, be considered as tobacco prepared for the internal market.

APPENDIX A.

Regulations respecting the duty-free admission of goods intended for exhibition purposes or to be exported from the Customs territory after undergoing some process of manufacture, also of goods clearly destined for re-exportation.

(Articles 23 and 23*a* of Ordinance published in *Staatsblad* for 1882, No. 240 as subsequently completed and amended.)

Art. 23. (1) Goods intended for exhibition purposes or to be re-exported from the Customs territory after undergoing some process of manufacture, also goods clearly destined for re-exportation, shall not be subject to payment of import duty, provided that the competent authority referred to in the succeeding paragraph declares this article to apply, and subject further to observing, within the time fixed by said authority, the conditions prescribed for obtaining such exemption.

(2) The application of this article to any description of goods will rest with the Director of Finance save as to those contained in postal parcels, those introduced as samples by commercial travellers and those designated in the inventory of contractors of public rejoicings, in which three cases the matter will be incumbent upon the principal official present.

(3) The import duty shall be payable when within the term fixed—which may be extended in case of need—no proof is afforded that the goods have been used solely for the purposes aforesaid and have afterwards been exported.

In regard to Makasser, the following article shall also be applicable:

Art. 23a. (1) In respect to goods intended to be exported from the Customs territory after undergoing some process of manufacture, the Director of Finance may, if he considers that compliance with the above Article 23 is likely to give rise to serious difficulties, declare that in lieu of the said article the following paragraphs are to be applicable.

(2) In such case, the Director of Finance shall decide, if necessary, that such part of the goods as shall be indicated by him are to pay immediately on importation the import duties applicable thereto. He may also modify the indication of the said part and likewise cancel the resolution declaring this article to be applicable and at same time fix the date of enforcement of any such resolution. In case of urgency, the Head of the regional Administration may adopt any such measures as aforesaid, subject to the approbation of the Head of the above-mentioned Department.

(3) The goods shall be declared in conformity with the provisions of Articles 27 to 31 of annexed Regulations A, and in case it should be ruled that part of the goods is to pay immediately on importation the import duties applicable thereto, the Collector shall determine the amount of the same. If this official requires, samples of the goods shall be temporarily placed at his disposal.

(4) The goods shall be subject to no other formality as regards import duties.

APPENDIX B.

Decree of the Governor-General of the Dutch Indies, of Feb. 2, 1908, No. 26, relating to articles imported by Consuls.

(*Staatsblad* for 1908, No. 107.)

No import duty shall be levied on:

a. Household effects belonging to career Consuls of foreign Countries residing in the Dutch Indies;

b. Flags, shields, and stationery imported into the Dutch Indies for the use of Consulates.

DUTCH WEST INDIES

ARUBA

Note.—The monetary unit of Aruba is the Dutch *florin*=100 *cents*=1s. 8d. (about). For weights and measures this Colony has adopted the metrical system.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT & EXCISE DUTIES.
(" *Publicatie-Blad* " No. 33, of August 15, 1908.)

IMPORTATION.

. . . . . .

DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each Island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated *ad valorem* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

. . . . . .

ARTICLES OF PROHIBITED IMPORTATION &C.

Art. 97.—The importation of the following articles is prohibited:

(*a*) Books being reproductions of scientific, literary or artistic works protected by copyright, either in the mother-country or in the Colonies or Possessions, or in countries with which copyright conventions have been concluded;

(*b*) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinances.

Art. 98.—In regard to the importation, transit and warehousing of fire arms and side arms, the Governor may by decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

. . . . . .

TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are accepted subject to compliance with the provisions of this Section.

. . . . . .

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre or florin shall be reckoned as a full kilogramme, litre or florin.

Art. 126.—No import duty shall be levied on the following articles:

1 Ballast such as waste matter, sand and the like of no commercial value.
2 Goods removed beyond the free circulation within the colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the colony at the time of export.
3 Vessels not intended to remain in the colony, also their stores and the coal required for their use, provided such articles be not landed.
4 Debris and stores of vessels belonging to the colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.
5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
6 Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.
7 Articles imported by travellers for their personal use.
8 Agricultural implements, apparatus for artesian wells, water works, dock works, factories and mines.
9 Tools for use in agriculture, horticulture and sylviculture, fruit growing and dairying.
10 Live trees and plants, garden and other seeds.
11 Fertilizers.
12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil.
13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water works and other articles necessary for such installation and exploitation.
14 Straw for the manufacture of hats.
15 Fresh fish imported by fishing vessels.
16 Specimens of natural history and ethnography, statues, mouldings and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.
17 Articles admitted free of excise duty and re-imported after having been exported for repairs.
18 Firewood.
19 Charcoal.
20 Dividivi, unmanufactured.
21 Mangrove bark, unmanufactured.
22 Hides and skins, unprepared.
23 Flags and shields for the use of consulates.
24 Fresh fruit.
25 Pit coal.

The governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the inspector but appeal may be lodged with the administrator of finance, and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the colony, provided same be not landed.

The goods in question shall be exempted from the payment of excise duty.

Art. 128.—Import duties are established as follows:

Goods.		Import duties. Fls.	cts.
Potatoes	100 kil.	1	00
Earthenware and porcelain goods, except roofing tiles, bricks and paving tiles	*ad val.*	10%	
Automobiles	,,	10%	
Fine biscuits (*A*)	,,	10%	
Beer	hectolitre	1	00
Butter	100 kil.	7	50
Spirits (*B*)	hect. of alcohol of 50% strength at 15° C.	1	00
Glass and glassware of all kinds	*ad val.*	10%	
Tallow and other candles	kil.	0	10
Cheese	100 kil.	3	00
Coffee	,,	4	00
Maize	64 litres	0	10
Margarine	100 kil.	5	00
Flour: maize	90 kil.	0	25
,, wheaten or rye	,,	0	50
Metal ware, enamelled	*ad val.*	10%	
Furniture	,,	10%	
Organs	,,	10%	
Petroleum	100 litres	0	80
Pianos	*ad val.*	10%	
Neat cattle	head	7	50
Rice	100 kil.	1	00
Carriages	*ad. val.*	10%	
Velocipedes	,,	10%	
Cigars	100	0	40
Cigarettes	,,	0	05
Sugar: muscovado	100 kil.	1	00
,, white	,,	2	00
Sweetmeats and chocolate	*ad val.*	10%	
Fruits in sugar or preserved	,,	10%	
Fireworks	,,	20%	
Wine	hectolitre	2	50
All other goods not enumerated above nor included under duty free articles	*ad val.*	3%	

A. Fine biscuits refer to biscuits prepared with sugar, liqueurs, fruit juices, vanilla, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the excise duty ordinance. In addition to the import duty, excise duty will be levied.

TRANSIT.

Art. 145.—No duty is levied on transit.

EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the customs with a declaration signed by him and showing:

(*a*) Name of the ship;

(*b*) Quantity and kind of the goods according to their usual trade denomination;

(*c*) Value of the goods.

Art. 167.—On the exportation of goods liable to excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("*Publicatie-Blad*," No. 40, of September 7, 1908.)

GENERAL PROVISIONS.

Art. 1.—The provisions of the present ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this ordinance "*surface*" shall be understood to include the expression "*mining land*."

. . . . . .

AMOUNT AND BASIS OF DUTY, &C.

Art. 3.—On the exportation of mining products extracted in the colony, there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty free quantity fixed by decree of the governor before the mines commenced to be worked.

The licensee shall produce to the administrator of finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this article in reference to the quantity entitled to exemption from duty shall not apply.

. . . . . .

SPECIAL PROVISION.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(*a*) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(*b*) That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba-Phosphaat-Maatschappij*), of Curaçao shall pay, during the continuance of the concession, a duty of 3% *ad valorem* besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

VALUATION TARIFF FOR THE ISLAND OF ARUBA.

Goods.		Valuation. Fls.	cts.
Bones	kil.	0	01
Cotton ("*boomwol*")	,,	0	40
Gulls' eggs	1,000	8	00
Goats	each	4	00
Turkeys	each	5	00
Garlic	kil.	0	25
Mahogany wood	1,000 kil.	50	00
Cocoanut oil	tin of 18 litres	12	00
Sheep	each	4	00
Turtles (gross weight)	kil.	0	15
Meat (dried): namely whole sheep or goats	each	2	00

Art. 2.—The present Decree shall enter into force on the 1st Jan. 1914.

BONAIRE

Note.—The monetary unit of Bonaire is the Dutch florin = 100 cents = 1s. 8d. (about). For weights and measures this Colony has adopted the metrical system.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

("*Publicatie-Blad*" No. 33, of August 15, 1908.)

IMPORTATION.

. . . . . .

DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each Island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariffs shall affect goods rated *ad valorem* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

. . . . . .

ARTICLES OF PROHIBITED IMPORTATION, &C.

Art. 97.—The importation of the following articles is prohibited:

(*a*) Books being reproductions of scientific, literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded;

(*b*) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinances.

Art. 98.—In regard to the importation, transit and warehousing of fire arms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

. . . . . .

TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are excepted subject to compliance with the provisions of this Section.

. . . . . .

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre or florin shall be reckoned as a full kilogramme, litre or florin.

Art. 126.—No import duty shall be levied on the following articles:

1 Ballast such as waste matter, sand and the like of no commercial value.
2 Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.
3 Vessels not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.
4 Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.
5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
6 Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.
7 Articles imported by travellers for their personal use.
8 Agricultural implements, apparatus for artesian wells, water works, dock-works, factories and mines.
9 Tools for use in agriculture, horticulture and sylviculture, fruit growing and dairying.
10 Live trees and plants, garden and other seeds.
11 Fertilizers.
12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil.
13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water works and other articles necessary for such installation and exploitation.
14 Straw for the manufacture of hats.
15 Fresh fish imported by fishing vessels.
16 Specimens of natural history and ethnography, statues, mouldings and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.
17 Articles admitted free of Excise duty and re-imported after having been exported for repairs.
18 Firewood.
19 Charcoal.
20 Dividivi, unmanufactured.
21 Mangrove bark, unmanufactured.
22 Hides and skins, unprepared.
23 Flags and shields for the use of Consulates.
24 Fresh fruit.
25 Pit coal.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:

Goods.		Import Duties. Fls.	cts.
Potatoes	100 kil.	1	00
Earthenware and porcelain goods, except roofing tiles, bricks and paving tiles	*ad val.*	10%	
Automobiles	,,	10%	
Fine biscuits (*A*)	,,	10%	
Beer	hectolitre	1	00
Butter	100 kil.	7	50
Spirits (*B*)	nect. of alcohol of 50% strength at 15°C	1	00
Glass and glassware of all kinds	*ad val.*	10%	
Tallow and other candles	kil.	0	10
Cheese	100 kil.	3	00
Coffee	,,	4	00
Maize	64 litres	0	10
Margarine	,,	5	00
Flour: maize	90 kil.	0	25
,, wheaten or rye	,,	0	50
Metal ware, enamelled	*ad val.*	10%	
Furniture	,,	10%	
Organs	,,	10%	
Petroleum	100 litres	0	80
Pianos	*ad val.*	10%	
Neat cattle	head	7	50
Rice	100 kil.	1	00
Carriages	*ad val.*	10%	
Velocipedes	,,	10%	
Cigars	100	0	40
Cigarettes	,,	0	05
Sugar: muscovado	100 kil.	1	00
,, white	,,	2	00
Sweetmeats and chocolate	*ad val.*	10%	
Fruits in sugar or preserved	,,	10%	
Fireworks	,,	20%	
Wine	hectolitre	2	50
All other goods not enumerated above nor included under duty-free articles	*ad val.*	3%	

A. Fine biscuits refer to biscuits prepared with sugar, liqueurs, fruit juices, vanilla, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise duty Ordinance.

In addition to the import duty, excise duty will be levied.

TRANSIT.

Art. 145.—No duty is levied on transit.

EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

a. Name of the ship;

b. Quantity and kind of the goods according to their usual trade denomination;

c. Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("*Publicatie-Blad*" No. 40, of September 7, 1908.)

GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance "*surface*" shall be understood to include the expression "*mining land.*"

. . . . . .

AMOUNT AND BASIS OF DUTY, &C.

Art. 3.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this Article in reference to the quantity entitled to exemption from duty shall not apply.

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SPECIAL PROVISION.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

a. That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

b. That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba-Phosphaat-Maatschappij*), of Curaçao shall pay, during the continuance of the concession, a duty of 3% *ad valorem* besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

VALUATION TARIFF FOR BONAIRE.

Goods.		Valuation. Fls.	cts.
Bones	kil.	0	01
Cotton (*boomuol*)	,,	0	40
Goats	each	4	00
Turkeys	,,	5	00
Sheep	,,	4	00
Garlic	kil.	0	25
Mahogany wood	1,000 kil.	50	00
Cocoanut oil	tin of 18 litres	12	00
Gulls' eggs	1,000	8	00
Turtles (gross weight)	,,	0	15
Meat (dried): namely, whole sheep or goats	each	2	00

Art. 2.—The present Decree shall enter into force on the 1st January, 1914.

CURAÇAO

Note.—The monetary unit of Curaçao is the Dutch *florin*=100 cents.=1s. 8d. (about). For weights and measures the metrical system has been adopted.

ORDINANCE OF THE GOVERNOR OF CURAÇAO of JULY 16, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

("*Publicatie-Blad*" No. 33, of August 15, 1908.)

IMPORTATION.

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DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each Island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated *ad valorem* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

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(*b*) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinances.

Art. 98.—In regard to the importation, transit and warehousing of fire arms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

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TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are excepted subject to compliance with the provisions of this Section.

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Art. 126.—No import duty shall be levied on the following articles:

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2 Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.
3 Vessels not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.
4 Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.
5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers, but in no case are they to cover provisions or commercial commodities.
6 Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.
7 Articles imported by travellers for their personal use.
8 Agricultural implements, apparatus for artesian wells, water-works, dock-works, factories and mines.
9 Tools for use in agriculture, horticulture and sylviculture, fruit growing and dairying.
10 Live trees and plants, garden and other seeds.
11 Fertilizers.
12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil.
13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water-works and other articles necessary for such installation and exploitation.
14 Straw for the manufacture of hats.
15 Fresh fish imported by fishing vessels.
16 Specimens of natural history and ethnography, statues, mouldings and all similar articles intended for educational purposes and public museums or collections with the view of being preserved therein.
17 Articles admitted free of Excise duty and re-imported after having been exported for repairs.
18 Firewood.
19 Charcoal.
20 Dividivi, unmanufactured.
21 Mangrove bark, unmanufactured.
22 Hides and skins, unprepared.
23 Flags and shields for the use of Consulates.
24 Fresh fruit.
25 Pit coal.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:

Goods.		Import Duties. Fls.	cts.
Potatoes	100 kil.	1	00
Earthenware and porcelain goods, except roofing tiles, bricks and paving tiles	*ad val.*	10	%
Automobiles	,,	10	%
Fine biscuits (*A*)	,,	10	%
Beer	hectolitre	1	00
Butter	100 kil.	7	50
Spirits (*B*) ..hect. of alcohol of 50 % strength at 15° C.		1	00
Glass and glassware of all kinds	*ad val.*	10	%
Tallow and other candles	kil.	0	10
Cheese	100 kil.	3	00
Coffee	,,	4	00
Maize	64 litres	0	10
Margarine	100 kil.	5	00
Flour: maize	·90 kil.	0	25
,, wheaten or rye	,,	0	50
Metal ware, enamelled	*ad val.*	10	%
Furniture	,,	10	%
Organs	,,	10	%
Petroleum	100 litres	0	80
Pianos	*ad val.*	10	%
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Rice	100 kil.	1	00
Carriages	*ad val.*	10	%
Velocipedes	,,	10	%
Cigars	100	0	40
Cigarettes	,,	0	05
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,, white	,,	2	00
Sweetmeats and chocolates	*ad val.*	10	%
Fruits in sugar or preserved	,,	10	%
Fireworks	,,	20	%
Wine	hectolitre	2	50
All other goods not enumerated above nor included under duty-free articles	*ad val.*	3	%

A. Fine biscuits refer to biscuits prepared with sugar, liqueurs, fruit juices, vanilla, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise duty Ordinance.

In addition to the import duty, excise duty will be levied.

TRANSIT.

Art. 145.—No duty is levied on transit.

EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

(*a*) Name of the ship;

(*b*) Quantity and kind of the goods according to their usual trade denomination;

(*c*) Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("*Publicatie-Blad*" No. 40, of September 7, 1908.)

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Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

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Art. 3.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 4% *ad valorem*

on such portion of the products obtained on and exported from each mining land as shall exceed the duty-free quantity fixed by Decree of the Governor before the mines commenced to be worked.

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SPECIAL PROVISION.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(*a*) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

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VALUATION TARIFF FOR THE ISLAND OF CURAÇAO.

Goods.		Valuation. Fls.	cts.
Bones	kil.	0	01
Cotton ("*boomwol*")	,,	0	40
Gull's eggs	1,000	8	00
Goats	each	4	00
Turkeys	each	5	00
Garlic	kil.	0	25
Mahogany wood	1,000 kil.	50	00
Cocoanut oil	tin of 18 litres	12	00
Sheep	each	4	00
Turtles (Gross weight)	kil.	0	15
Meat (dried): namely whole sheep or goats	each	2	00

Art. 2.—The present Decree shall enter into force on the 1st January, 1914.

ST. MARTIN

Note.—The monetary unit of Saint Martin is the Dutch *florin*=100 *cents*=1s. 8d. (about). For weights and measures this Colony has adopted the metrical system.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16TH, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

("*Publicatie-Blad*" No. 33, of August 15, 1908.)

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Goods.		Import Duties. Fls.	cts.
Potatoes	100 kil.	1	00
Earthenware and porcelain goods, except roofing tiles, bricks and paving tiles	*ad val.*	10%	
Automobiles	,,	10%	
Fine biscuits (*A*)	,,	10%	
Beer	hectolitre	1	00
Butter	100 kil.	7	50
Spirits (*B*).... hect. of alcohol of 50% strength at 15° C.		1	00
Glass and glassware of all kinds	*ad val.*	10%	
Tallow and other candles	kil.	0	40
Cheese	100 kil.	3	00
Coffee	,,	4	00
Maize	64 litres	0	10
Margarine	100 kil.	5	00
Flour: maize	90 kil.	0	25
,, wheaten or rye	,,	0	50
Metal ware, enamelled	*ad val.*	10%	
Furniture	,,	10%	
Organs	,,	10%	
Petroleum	100 litres	0	80
Pianos	*ad val.*	10%	
Neat cattle	head	7	50
Rice	100 kil.	1	00
Carriages	*ad val.*	10%	
Velocipedes	,,	10%	
Cigars	100	0	40
Cigarettes	,,	0	05
Sugar: muscovado	100 kil.	1	00
,, white	,,	2	00
Sweetmeats and chocolate	*ad val.*	10%	
Fruits in sugar or preserved	,,	10%	
Fireworks	,,	20%	
Wine	hectolitre	2	50
All other goods not enumerated above nor included under duty-free articles	*ad val.*	3%	

A. Fine biscuits refer to biscuits prepared with sugar, liqueurs, fruit juices, vanilla, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise duty Ordinance.

In addition to the import duty, excise duty will be levied.

TRANSIT.

Art. 145.—No duty is levied on transit.

EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

(*a*) Name of the ship;

(*b*) Quantity and kind of the goods according to their usual trade denomination;

(*c*) Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("*Publicatie-Blad*" No. 40, of September 7, 1908.)

GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance "*surface*" shall be understood to include the expression "*mining land.*"

. . . . . .

AMOUNT AND BASIS OF DUTY, &c.

Art. 3.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty-free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this article in reference to the quantity entitled to exemption from duty shall not apply.

. . . . . .

SPECIAL PROVISION.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(*a*) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(*b*) That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba-Phosphaat-Maatschappij*), of Curaçao shall pay, during the continuance of the concession, a duty of 3% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF SALT.

("*Publicatie-Blad*" No. 39, of September 7, 1908.)

Art. 1.—Salt exported from the Island of St. Martin (N. T.) shall pay an export duty of 10% *ad valorem*.

Art. 2.—The value to be taken as basis for the collection of this duty shall be fixed before the end of each year for the following calendar year, by Decree of the Governor enacted with the advice of the Police Council, according to the Average market value per hectolitre of salt on wharf at St. Martin (N. T.) during the current year. (The value fixed for the year 1914 is 30 cents per hectolitre).

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This Ordinance shall be entitled "The Salt Ordinance, 1908."

VALUATION TARIFF FOR THE ISLAND OF ST. MARTIN (N. T.)

Goods.		Valuation. Fls.	cts.
Bones	kil.	0	01
Cotton (*boomwol*)	,,	0	40
Gulls' eggs	1,000	8	00
Goats	each	4	00
Turkeys	,,	5	00
Sheep	,,	4	00
Mahogany wood	1,000 kil.	50	00
Cocoanut oil	tin of 18 litres	12	00
Turtles (gross weight)	kil.	0	15
Meat (dried): namely, whole sheep or goats	each	2	00
Garlic	kil.	0	25

Art. 2.—The present Decree shall enter into force on the 1st January 1914.

ST. EUSTACHE.

Note.—The monetary unit of Saint Eustache is the Dutch *florin* = 100 cents=1s. 8d. (about). For weights and measures, this Colony has adopted the metrical system.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16TH, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

("*Publicatie-Blad*" No. 33, of August 15, 1908.)

IMPORTATION.

. . . . . .

DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each Island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated *ad valorem* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

. . . . . .

ARTICLES OF PROHIBITED IMPORTATION, &C.

Art. 97. The importation of the following articles is prohibited:

(*a*) Books being reproductions of scientific literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded;

(*b*) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government. subject to such prohibitive regulations as shall be enacted by special ordinances.

Art. 98.—In regard to the importation, transit and warehousing of fire arms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

. . . . . .

TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are excepted subject to compliance with the provisions of this Section.

. . . . . .

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre or florin shall be reckoned as a full kilogramme, litre or florin.

Art. 126.—No import duties shall be levied on the following articles:

1 Ballast such as waste matter, sand and the like of no commercial value.
2 Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.
3 Vessels not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.
4 Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.
5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
6 Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.
7 Articles imported by travellers for their personal use.
8 Agricultural implements, apparatus for artesian wells, waterworks, dock-works, factories and mines.
9 Tools for use in agriculture, horticulture and sylviculture, fruit growing and dairying.
10 Live trees and plants, garden and other seeds.
11 Fertilizers.
12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil.
13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water-works and other articles necessary for such installation and exploitation.
14 Straw for the manufacture of hats.
15 Fresh fish imported by fishing vessels.
16 Specimens of natural history and ethnography, statues, mouldings, and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.
17 Articles admitted free of Excise duty and re-imported after being exported for repairs.
18 Firewood.
19 Charcoal.
20 Dividivi, unmanufactured.
21 Mangrove bark, unmanufactured.
22 Hides and skins, unprepared.
23 Flags and shields for the use of Consulates.
24 Fresh fruit.
25 Pit coal.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:—

Goods.		Import Duties. Fls.	cts.
Potatoes	100 kil.	1	00
Earthenware and porcelain goods, except roofing tiles, bricks and paving tiles	*ad val.*	10%	
Automobiles	,,	10%	
Fine biscuits (*a*)	,,	10%	
Beer	hectolitre	1	00
Butter	100 kil.	7	50
Spirits (*b*) ....hect. of alcohol of 50% strength at 150 C.		1	00
Glass and glassware of all kinds	*ad val.*	10%	
Tallow and other candles	kil.	0	10
Cheese	100 kil	3	00
Coffee	,,	4	00
Maize	64 litres	0	10
Margarine	100 kil.	5	00
Flour: maize	90 kil.	0	25
,, wheaten or rye	,,	0	50

Goods.		Import Duties. Fls.	cts.
Metal ware, enamelled	*ad val.*	10%	
Furniture	,,	10%	
Organs	,,	10%	
Petroleum	100 litres	0	80
Pianos	*ad val.*	10%	
Neat cattle	head	7	50
Rice	100 kil.	1	00
Carriages	*ad val.*	10%	
Velocipedes	,,	10%	
Cigars	100	0	40
Cigarettes	,,	0	05
Sugar: muscovado	100 kil.	1	00
,, white	,,	2	00
Sweetmeats and chocolate	*ad val.*	10%	
Fruits in sugar or preserved	,,	10%	
Fireworks	,,	20%	
Wine	hectolitre	2	50
All other goods not enumerated above nor included under duty-free articles	*ad val.*	3%	

A. Fine biscuits refer to biscuits prepared with sugar, liqueurs, fruit juices, vanilla, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise duty Ordinance.

In addition to the import duty, excise duty will be levied.

TRANSIT.

Art. 145.—No duty is levied on transit.

EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

(*a*) Name of the ship:

(*b*) Quantity and kind of the goods according to their usual trade denomination;

(*c*) Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("*Publicatie-Blad*" No. 40, of September 7, 1908.)

GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance "*surface*" shall be understood to include the expression "*mining land*."

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AMOUNT AND BASIS OF DUTY, &C.

Art. 3.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty-free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this Article in reference to the quantity entitled to exemption from duty shall not apply.

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SPECIAL PROVISION.

Art. 16.—By modifications of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(*a*) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents. per cubic metre of capacity of the exporting vessel.

(*b*) That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba-Phosphaat-Maatschappij*), of Curaçao shall pay, during the continuance of the concession, a duty of 3% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

VALUATION TARIFF FOR THE ISLAND OF SAINT EUSTACHE.

Goods.		Valuation. Fl.	cts.
Bones	kil.	0	01
Cotton (*boomwol*)	,,	0	40
Turkeys	each	5	00
Garlic	kil.	0	25
Mahogany wood	1,000 ,,	50	00
Cocoanut oil	tin of 18 litres	12	00
Meat (dried): namely, whole sheep or goats	each	2	00
Gulls' eggs	1,000	8	00
Goats	each	4	00
Sheep	each	4	00
Turtles (gross weight)	kil.	0	15

Art. 2.—The present Decree shall enter into force on the 1st January, 1914.

SABA

Note.—The monetary unit of Saba is the Dutch *florin* = 100 cents = 1s. 8d. (about). For weights and measures, this Colony has adopted the metrical system.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

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VALUATION TARIFF FOR THE ISLAND OF SABA.

Goods.		Valuation. Fls.	cts.
Bones	kil.	0	01
Cotton (*boomwol*)	,,	0	40
Gulls' eggs	1,000	8	00
Goats	each	4	00
Turkeys	,,	5	00
Sheep	,,	4	00
Garlic	kil.	0	25
Mahogany wood	1,000 kil.	50	00
Cocoanut oil	tin of 18 litres	12	00
Turtles (gross weight)	kil.	0	15
Meat (dried), viz., whole sheep or goats	each	2	00

Art. 2.—The present Decree shall enter into force on the 1st January, 1914.

DUTCH GUIANA

COLONY OF SURINAM

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Potatoes	1
Poultry	75
Printing material	Art. 2 *i*
Pulse	29
Pyroligneous acid	26
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Repaired articles, and articles imported for repair	Art. 2 *f, g*
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Ropes and rope-yarn	63
Sacks	Art. 2 *i*
Saddlery	30
Salt	81, 82, Art. 2 *i*
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Sewing machines	Art. 2 *i*

	Nos.
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Silver, and manufactures of	15, Art. 2 *e*
Skins, raw or prepared	30, Art. 2 *i*
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Spirits	24, 25
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Sugar	57, 58
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Waters	20
Wines	77, 78
Zinc	Art. 2 *i*

Note.—The monetary unit of the colony is the Dutch florin = 100 cents = 1s. 8d. (about). For weights and measures Dutch Guiana has adopted the metrical system.

Decision of November 23, 1912, ordering the publication of the text in force of Ordinance of May 10, 1887, relating to the collection of import and export duties &c.

No.	Goods.	Duty. Fls.	cts.
1	Potatoes .....hectol.	0	50
	Arms and ammunition:		
2	Guns, carbines and rifles.....per barrel	10	00
3	Barrels for guns, separate ..... ,,	10	00
4	Revolvers, pistols, saloon guns and pistols .....each	10	00
5	Detached parts of firearms .....*ad val.*	30%	
6	Bullets for guns and pistols, and shot .....kilog.	0	05
7	Cartridges for breech-loading guns .....hundred	1	00
8	Cartridges for revolvers and saloon guns..... ,,	0	75
9	Primers and percussion caps.....thousand	0	25
10	Cartridges, simply primed, for breech-loading guns ..	1	25
11	Gunpowder .....kilog.	3	00
	Vinegar and acetic acid:		
12	Less than 100 grammes, pure.....litre	0	05
13	100 grammes, pure, and over..... ,,	0	75
14	Beer, malt extracts of all kinds and ginger ale..... ,,	0	10
15	Jewellery, real coral and precious stones, manufactures of gold and silver, also galloons, trimmings and gold and silver thread .....*ad val.*	15%	
16	Flour .....100 kil.	2	50
17	,, in packets of less than 1 kilog. .....*ad val.*	10%	
18	Butter, oleomargarine, "*ghee*" (butter clarified by boiling, and thus converted into a kind of oil), with or without package.....kilog.	0	10
	(In casks, tins, tubs, or jars, the tare is 20%.)		
19	Tow for caulking ..... ,,	0	20
20	Spring and mineral waters, natural, effervescent lemonade and gaseous waters .....per litre	0	08
21	Bread and biscuits .....kilog.	0	03
	Dynamite, lithofracteur, and other similar explosives not comprised in ammunitions of war:		
22	In their primitive form, *i.e.*, neither mixed nor prepared kilog.	50	00
23	In preparations or in mixtures, the explosion of which cannot be caused by a shock, stroke, falling, or by spontaneous combustion, and in cartridges .....kilog.	1	50
24	Distilled liquids not specially mentioned, including liqueurs, bitters and other similar distilled beverages, besides unmixed alcoholic liquids obtained by distillation hectolitre containing 50% of alcohol at 15° C.	125	00
	A minimum strength of 40% shall be taken in ascertaining the duty on above distilled liquids.		
	For the application of the foregoing duty the following should be noted:		
	a Liqueurs and other liquids mixed with substances other than alcohol or water so that the strength thereof cannot be determined by the ordinary alcoholometer, shall be considered as of a strength of 70%.		
	b Distilled spirituous beverages or those prepared with distilled products, imported in quantities of less than 1 litre, shall be assimilated to liqueurs.		
25	Perfumed waters, prepared or not with alcohol....*ad val.*	15%	
	Every importer has the right to claim the verification of the real strength of the liquids mentioned in paragraph *c*, provided that the verification be made for at least 10 litres of the liquid. The fee for verification has been fixed at 1 florin for each sample, which must be furnished in a sufficient quantity.		
26	Pyroligneous acid and all liquids prepared or mixed therewith.....litre	1	40
27	Sulphuric ether, chloroform and all other similar liquids prepared with alcohol, *i.e.*, ethers which are prepared with alcohol, but in which this article has changed its nature.....litre	2	00
	(Composed ethers or fruit essences, acetic ether, sweet spirit of nitre and other similar alcoholic chemical compositions shall be classed under distilled liquids and considered as of a strength of 85%.)		
28	Gold in a crude state or simply melted .....gramme	0	10
29	Grain and pulse, dried, in whatever package; beans, peas, lentils &c. .....kilog.	0	03
	(Imported in quantities of less than 1 kilog. they shall be classed as garden seeds.)		
30	Hides and skins (1): prepared hides and skins sole leather, leather for harness and saddles, parchment, strapmakers', shoemakers' and other wares of leather not specially mentioned .....kilog.	0	05
31	Candles of all kinds..... ,,	0	05
32	Cheese of all kinds ..... ,,	0	05
33	Coffee..... ,,	0	10
	Matches:		
34	In packets or boxes of 72 matches or less.....gross of boxes	2	25
35	,, ,, of more than 72 to 96 matches ..... gross of boxes	3	00
36	In other containers which are to be divided into packets or boxes of 96 matches .....gross of boxes	3	00
37	Molasses and alimentary syrups .....litre	0	02

(1) See article 2.

No.	Goods.	Duty. Fls.	cts.
38	Oil (1): Olive, cottonseed, beechnut, rapeseed and other comestible oils, colza oil, patent oil, linseed oil, boiled or not .....litre	0	03
39	Kerosene, oleine, photogen, tar and other mineral and petroleum oils, also tallow oil .....litre	0	05
40	Hair oils and all perfumed oils, such as bergamot, lemon, orange flower, lavender, clove and other oils, all imported in their natural state or prepared for perfumery .....*ad val.*	15%	
41	Opium, "*ganje*" and "*bhang*" and their substitutes ..kilog.	10	00
42	Horses and foals.....each	25	00
43	Sweet potatoes and other vegetables not specially mentioned .....kilog.	0	03
44	"*Pinda*" (orange peels, dried)..... ,,	0	05
45	Lard, with or without packages ..... ,,	0	03
	(In casks, tins, tubs or jars, tare 20%.)		
46	Rice, hulled, and rice flour in packages of any kind..100 kil.	2	50
47	,, unhulled (paddy) ..... ,,	1	25
48	Cigars and cigarettes .....kilog.	4	00
49	Grease, lubricating grease and tallow ..... ,,	0	02
50	Snuff ..... ,,	1	00
51	Playing cards, detached or in sheets, in packs of at most 52 cards .....*ad val.*	15%	
52	Bacon: Salted .....kilog.	0	02
53	Smoked ..... ,,	0	04
54	Swine's heads..... ,,	0	01
	Tare: 35%.		
55	Nails, large and small, of all kinds ..... ,,	0	02
56	Bricks, per 1,000, and in proportion when in smaller or larger quantities.....	2	00
57	Sugar: Refined .....100 kilog.	2	85
58	All other kinds..... ,,	2	61
59	Tobacco, in rolls or in the leaf .....kilog.	1	25
60	,, cut..... ,,	1	75
61	Turpentine .....litre	0	10
62	Tea.....kilog.	0	40
	For common cases of tea weighing 58 kilogs. and more the tare is 18%, and for common cases of less than 58 kilogs. 25%.		
63	Cordage: cables, ropes, and all rope-makers' wares, fishing nets, twine and rope-yarn.....kilog.	0	04
64	Onions ..... ,,	0	03
65	Paints: Dry or prepared, of all kinds (excepting water colors, in boxes or tablets), chalk, ground and carpenters' pencils .....kilog.	0	02
66	Varnishes of all kinds.....litre	0	06
67	Fish: Cod, herrings, mackerel, sliver (bait) and all other fish not specially mentioned, in brine or salted ..kilog.	0	02
68	Salmon, salted, in barrels ..... ,,	0	04
	(The tare for herrings, mackerel, sliver and salmon, in brine, is 33%.)		
69	Ling, stockfish and all other fish, dried and smoked.. kilog.	0	03
70	In tins .....*ad val.*	10%	
	Meat, in barrels or sacks:		
71	Salted (tare, 36%) .....kilog.	0	02
72	Smoked ..... ,,	0	06
73	Hams and shoulders, smoked of European origin ,,	0	05
74	Hams and shoulders, smoked, of American origin ,,	0	02
75	"*Rolpens*" (kind of porkbutchers' produce), sausages, also fresh meat, including poultry, game &c. dead..*ad val.*	10%	
76	Fireworks of all kinds ..... ,,	30%	
77	Wine, sparkling .....litre	0	50
78	,, other, of all kinds ..... ,,	0	25
79	Soap: Common, hard, not perfumed, in bars or cakes, also soft soap, green or brown .....kilog.	0	05
80	Perfumed and other fine soap, such as cocoanut, family, glycerine, turpentine, sand and bath soap; soap powder &c. .....kilog.	0	15
81	Salt (1): Crude .....100 kil.	3	00
82	Refined..... ,,	4	00
	All other goods and articles which, according to kind and destination, cannot be classed in one of the above numbers, with the exception of goods which are free of duty under Art. 2.....*ad val.*	10%	

Art. 2. The following shall be exempt from import duties:

a All articles consigned directly to the Colonial Government and to the land or marine forces of the Kingdom for the use of the Government or of the State.

Provisions and other necessaries imported for account of the Government and intended for the crews of Dutch men-of-war and the garrison shall be included in these articles. Importations made for the private account of officers or their subordinates shall be excepted, even when such articles are shipped to their official address.

b Provisions, necessaries, and stores for consumption on board of vessels entering the port, upon the condition that such articles be entered in the manifest, conformably to Art. 4, and that the Customs have, on their visit, ascertained that they are really intended for this purpose and do not exceed the quantity fixed in Art. 3.

This exemption may also be granted for larger quantities provided that the excess be re-exported on the same vessel and that, up to the time of exportation, it remains under Customs supervision or seal.

c Effects and baggage of travellers, for their personal use; new articles excepted.

(1) See article 2.

d Personal effects of persons coming to establish themselves in the Colony of Surinam. These shall be examined on entry and shall only be admitted free of duty when the examiner finds that they have been in use, that they are not new, are not comestibles and are proportionate to the profession or social condition of the owner.

In order to obtain this permission of free entry a written request must be previously addressed to the Controller of Taxes at Paramaribo or to the Collector at Nickerie.

When, at the time of examination, new articles, provisions or other comestibles are found, which have not been declared or for which exemption has been applied by declaring that they have been in use, such declaration shall be considered as a fraudulent act and punished as such.

e Gold and silver coins; gold and silver, in bars, ingots or any other form so that such metals cannot be utilized for any other purpose without re-melting.

f Articles exported and re-imported within one year after having undergone repairs of any kind.

In order to obtain this exemption an application in writing shall be made to the Controller of Taxes at Paramaribo, or to the Collector at Nickerie, before the shipment for export, containing a full description of the articles to be exported.

The officials above mentioned shall satisfy themselves as to whether the articles can be furnished with identification marks or whether sufficient guaranty can be obtained in order to check the goods at the time of reimportation by determining the size, weight, marks and other particulars; in such case, they will direct the adoption of those means in granting the authorisation.

No exemption will be granted if the said officials are of opinion that the articles are not intended to undergo any kind of repair, but are forwarded abroad for some other purpose.

Prior to shipment the officials shall state on the authorisation the exact particulars and note any identification marks which may have been affixed to the articles.

This document shall be handed to the person concerned to afterwards serve as a voucher in claiming the exemption from duty. The expenses incurred for affixing the identification marks shall be borne by the person concerned.

g Goods imported to undergo any kind of workmanship and to be subsequently exported, subject to complying with the regulations established by the Governor in order to prevent abuse.

h Travelling requisites imported by scientific and State-subsidised commissions arriving in the Colony with the view of exploring any part of the territory.

In order to obtain this exemption importers shall make an application in writing to that effect either to the Controller of Taxes at Paramaribo or to the Collector at Nickerie. Exemption shall be granted subject to compliance with any conditions laid down in order to prevent abuse.

i The following articles:

Asphalt, bituminous cardboard for roofing, also patent asphalted felt for roofing and caulking felt.
Ballast, such as refuse, sand and similar materials, of no market value, and all ballast of vessels not discharged.
Tin-plate in sheets.
Heads, staves and hoops for casks, also barrels for rum, sugar and molasses.
Books (excepting albums, commercial registers and account books), journals, maps and charts and music, in detached sheets, stitched or bound.
Fire-proof material for roofing.
Printing type.
Printing ink.
Printing presses.
Packages, *i.e.* those really employed for the importation of goods, provided that they be of materials and stuffs generally used for this purpose.
Asses: mules, asses and jacks.
Machines for agricultural and industrial purposes and steam engines, also detached parts thereof, on condition that their use be verified by the employees; also the following articles and detached parts thereof:
1 Agricultural and garden implements, implements for factories, mine steam engines and fire engines.
2 Railway, tramway and portable-railway material, including rails, tools, carriages and other articles destined for their construction or working.
3 Material for the construction and working of telegraph and telephone lines, also apparatus and machines for same, provided that these articles be exclusively destined to the above mentioned purposes, according to the estimation of the Controller of Taxes, from whose decision appeal may be made to the Administrator of Finance.
Galipot.
Hides and skins, unprepared.
Ice.
Iron in bars, rods, hoop iron, sheets, angle and T iron.
Instruments, mathematical, physical, surgical and optical.
Lime and cement of all kinds.
Charcoal and animal black.
Copper, hammered or rolled, in plates, sheets or bars.
Lead in bars, ingots and all coarse articles of lead, also sheet lead.
Manures.
Sewing machines.
Oils, *i.e.* crude kerosene oil and kerosene oil residues, also other crude mineral oils and residues thereof fit only for the manufacture of illuminating oils in the Colony and which cannot be used for lubricating.
Pitch and tar.
Plants: trees and plants, live, of all kinds.
Cane boats ("*rietponten*") and detached parts of same, also their bolts, rivets &c. in a quantity deemed necessary for their adjustment.
Ships, flat boats ("*schuiten*") and craft, and detached parts of same, also their bolts, rivets &c. in a quantity deemed necessary for their adjustment.
Oil paintings, pastel and crayon drawings, water colors, wood engravings, steel or copper engravings and photographs.
(Frames and glasses pay a duty of 10 % *ad valorem.*)
Stones for paving streets or for dykes; asphalt, crude and other stones roughly wrought (excepting bricks), for buildings or for dykes.
Pit coal.
Tin in lumps or bars.
Military equipments not intended for sale, but imported directly by the interested parties for their personal use, such as sabres and trimmings of gold or silver for uniforms for officers and petty officers of the army, navy and civic guards.
When the quantity imported by one person seems to exceed that necessary for his equipment this favour shall not be accorded.
Cattle for slaughtering, breeding or dairy purposes.
Seeds for gardens &c. (see No. 29).
Packing sacks for coffee, cocoa &c.
Zinc, rolled in sheets.
Salt intended for tanning leather and salting hides subject to compliance with any condition laid down by the Governor to prevent abuse.

As to all articles for which the free entry is requested, the declaration made in order to obtain the landing permit must mention the class in which the interested party considers they should be classed, as well as their proper denomination. Should it be ascertained, at the time of examination, that the articles do not come under the class assigned to them, and that they are subject to duty, the declaration shall be deemed to contain an erroneous designation of the goods.

Art. 3.—The exemption from import duties granted for stores, provisions and articles to be consumed on board vessels entering the country is limited—subject to the terms of Article 4 as to provisions in excess—to the following quantities for every member of the crew (not including children under five years of age):

Salt, 1 kilogramme; wine, 1 litre; distilled liquids, ½ litre; beer, 8 litres; soap, ½ kilogramme; vinegar, ½ litre; sugar, ½ kilogramme; meat, bacon, sausages &c., 3 kilogrammes; tobacco, ½ kilogramme; cigars, ½ kilogramme; tea, 1 hectogramme; potatoes, 20 kilogrammes; butter, ½ kilogramme; and as to other stores, provisions and articles necessary for the vessel, such quantity that the import duty does not exceed for each article 20 cents per member of the crew.

Art. 4.—Ships' stores, provisions and articles must be accurately specified on the manifest.

Provisions in excess, which must be stated separately, shall be duly separated from the goods which may be left at the free disposal of the master. The officials must place them under lock or special seal on board of the vessel or keep them on the wharf, in a separate warehouse, up to the time of sailing of the ship.

In case it is considered necessary to keep the goods in a separate warehouse the conveyance to the warehouse shall be incumbent upon the master, but if he fails to do so, the officials will undertake the transport of the goods at the expense of the master, and if necessary, these charges may be recovered on the goods, but the seals shall be affixed and the custody effected free of charge.

Art. 5.—For goods dutiable *ad valorem*, the value shall be declared according to the price current in the country.

As a general rule the invoice price shall be increased by 20 % in order to arrive at the price current in the country.

Art. 6 to 8.— . . . . . .

Art. 9.—In the case of goods dutiable by weight, the importer shall be entitled to declare the net weight or the gross weight.

When he has declared the gross weight, the import duties on goods dutiable by weight—except when a tare is provided for in Article 1—shall be calculated with the following reductions:

(*a*) For goods imported in wooden casks or cases, 15 %;
(*b*) For goods packed in skins, mats, baskets, tins, canvas or other packages 8 %;
(*c*) For cigar cases containing:
Less than 50 cigars, 5 decagrammes (kilog. 0.05);
50 cigars or more, 1 hectogramme 5 decagrammes (kilog. 0.15);
100 cigars or more, 2 hectogrammes 2 decagrammes (kilog. 0.22);
250 cigars or more, 4 hectogrammes (kilog. 0.4);
500 cigars or more, 8 hectogrammes (kilog. 0.8).

Art. 10.—The declarant may cause to be determined by the officials at his own expense the gross weight as well as the net weight of goods dutiable by weight.

The officials are authorised, even when the gross weight has been declared, to control *de officio* but free of charge, the net weight in case the duties are also to be calculated on this basis; if that course is adopted they shall refund any amount paid in excess, and require before the goods are placed at the disposal of the declarant, the payment of any under-paid amounts, without prejudice, in the latter case, to the application of any penalties provided for when quantities are under declared.

Art. 11 and 12.— . . . . . .

Art. 13.—On importation of liquids dutiable by volume, the duties shall be calculated according to the capacity of the casks.

If, however, the declarant wishes to be taxed according to the actual quantity, this shall be ascertained at his own expense by the officials.

In such case the collector shall, at his request, deliver to him a provisional landing permit, and the goods shall remain under the supervision of the administration until the import declaration is completed in conformity with the result of the verification effected by the officials.

The result of the verification of the officials shall be stated on the provisional landing permit which shall be delivered, at the time of the import declaration, to the collector in order to be annexed by him to the corresponding register.

Goods classed under the item "distilled liquids" are alone to be always declared and dutiable according to the actual quantity and strength ascertained and specified by the officials free of charge on a provisional landing permit which must be applied for as stated above.

The method to be used in ascertaining the strength of distilled liquids shall be determined by a decree of the Governor.

Art. 14.—On goods declared on importation as being in a sound condition, rebate of, or exemption from duty shall be allowed on account of corruption, damage or leakage happening before or during the landing, provided an application in writing be made to that effect either to the Controller of Taxes at Paramaribo or to the Collector at Nickerie prior to the declarant having taken delivery of the goods.

Said rebate or exemption shall be calculated, in the case of goods not dutiable *ad valorem*, according to the extent of corruption or damage to be settled jointly between the administration and the party interested. In case they fail to agree, the goods shall be sold by auction, but such sale can in no case take place unless it has been duly advertised and notified to the administration, and the calculation shall be made according to the ratio existing between the price of sale and the value of the goods of the same description found to be in a sound condition.

No exemption from duty shall be granted unless the goods found to be corrupted have been destroyed under the supervision of the authorities.

In the case of corrupted or damaged goods dutiable *ad valorem*, a new declaration will be permitted, provided the documents previously prepared be given up.

Art. 15.—In assessing the import duties, fractions of a stere, kilogramme, litre or florin shall be reckoned as a full unit.

The import duty on cigars and cigarettes shall be calculated at the rate of 10 cents per 100 grammes or part of 100 grammes.

In regard to opium imported by apothecaries, the import duty shall be calculated at the rate of 4 florins per 100 grammes or part of 100 grammes.

Distilled liquids shall first be reduced to the strength of 50 % of alcohol at 15° C., after which they shall be subject to the foregoing provision.

ITALY

ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF.

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Accumulators 310*b*
,, electric 313
Acetate of lime 78
Acetates and pyrolignites .. 79
Acetone 76
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Aluminium 298
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,, machine 268
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,, of wool 198*b*
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Boas, fur.. 263
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,, multitubular 308
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,, fireproof 348*c*
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Broomheads 254
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,, heads for 234
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,, of iron and steel wire .. 283
,, submarine 461*b*
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,, railway 332
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Counterpanes 170
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MONEY, WEIGHTS AND MEASURES.—The monetary unit of Italy is the lira = 100 centimes = 9½d. For weights and measures this country has adopted the metrical system; the quintal employed in the tariff is the metrical quintal of 100 kilogs.

PRELIMINARY DISPOSITIONS.

Art. 1.—Customs duties are to be collected whatever be the state of the goods. The Customs cannot grant a rebate of duties in whole or in part on account of damage, from whatever cause, but it shall be optional for the owner of damaged goods to cause the same to be destroyed at his expense under the control of the Customs.

Art. 2.—Should different parts of an article which, when put together, constitute an article specially mentioned in the tariff, be presented for clearance in one or more cases, even with separate declarations emanating from a single person such detached parts, although imported separately, shall be liable to the duty on the article which they are destined to compose.

Art. 3.—In case of contestation between the Customs and the importers relative to the description of the goods, the provisions of the Law No. 5028 (3rd series) of November 13, 1887, must be complied with.

Art. 4.—Goods not mentioned in the tariff or in the tariff index ("*Repertorio*") shall be assimilated to the goods with which they show the closest analogy. The assimilation is determined by the Minister of Finance under a founded decree, with the advice of the Board of Customs experts. The decree must be published in the "*Gazzetta ufficiale*."

These goods shall be dealt with according to the stipulation concerning Customs contestations without taking the opinion of the Chamber of Commerce.

Art. 5.—Goods proceeding from countries in which Italian vessels and products are subject to a differential regime, may be burdened with an increase of frontier duties up to 50 per cent. of the duty inscribed in the General tariff.

In the case of goods duty-free under the tariff, the same may be burdened with an import duty up to 25 per cent. of their official market value.

These dispositions shall be issued by Royal decree describing the goods liable to the surtax and the extent to which such increase of duty shall be applied.

The decree in question must immediately be submitted to Parliament to be converted into law.

Art. 6.—In the event of modification of the duties inscribed in the tariff, there shall be levied:

a. On goods proceeding from foreign countries, from Customs warehouses and stores or from general warehouses, the duties leviable thereon prior to the modification, provided that the declaration of entry of the goods for consumption has been deposited with the Customs, and the goods have been presented to the latter before the entry into force of the new duties. Goods placed under the immediate or temporary surveillance of the Customs, as well as goods on board vessels moored in the port when the manifest thereof has been lodged with the Customs, shall be considered as goods presented at the Custom-house. The new rates, however, shall be applied when they are found to be more advantageous to the importer than the former rates, even if the goods have already been presented to the Customs and the declaration of entry deposited with the latter;

b. On goods destined to foreign countries, the duties in force at the time of issue of the export bulletin;

c. On seized or confiscated goods, the duties applicable thereto on the day of sale or withdrawal under bond or in execution of a judicial decision;

d. On abandoned goods, the duties in force on the day of sale;

e. On foreign goods proceeding from shipwrecks, the duties in force on the day of sale;

f. On goods in transit or transferred from one Custom-house to another, and for which the clearance certificate has not been produced, the duties in force on the day of expiration of the time stipulated in the debenture certificate;

g. On goods in transit and authorised to remain in the Kingdom, the duties in force on the day of presentation of the declaration for clearance;

h. On goods temporarily imported and not re-exported, the duties in force on the day of expiration of the time granted in the clearance certificate.

Art. 7.—Articles destined to Sovereigns, Chiefs of Foreign States, Princes of the blood of reigning families, coming to reside in the Kingdom, provided that reciprocity be granted by their Governments, shall be exempt from the payment of import and export duties.

Articles destined to the Chiefs of missions of the diplomatic corps accredited to Italy, provided, however, that their Governments grant reciprocity to Chiefs of Italian missions accredited to their country, are likewise admitted duty-free.

Art. 8.—Effects and furniture of first installation belonging to foreign Consuls, subject to the proviso contained in the preceding article, shall be exempt from import and export duties. This exemption shall not apply to articles of consumption, such as colonial produce, goods forming a monopoly, wines, liqueurs and the like.

Uniforms of foreign consuls, as well as flags, coats of arms, and stationery sent by foreign governments for official use, shall be exempt from the payment of duty, provided those governments reciprocate.

Art. 9.—Exemption from all import duties shall be granted by the Customs to the following articles and in the undermentioned cases:

1. Used effects and furniture belonging to Government employees returning, after performing their functions outside the Customs line, as well as used effects belonging to military detachments garrisoned in countries comprised in the Customs zones;
2. Publications and other objects donated to Italian scientific institutions and intended for scientific or educational purposes. In order to secure this exemption, proof must be furnished to the Customs-house that they are gifts.
3. Effects, arms and portable instruments of travellers, as well as books, bed and table linen, imported with them, provided that these articles bear traces of usage and be proportionate to their position. Exemption is likewise granted, even when the above-mentioned articles do not arrive with the traveller, provided that not more than three months have elapsed since the date of his passage;
4. Used costumes and theatrical accessories and opera music, transported by actors and artists with them on their tour; used instruments of travelling artists; animals conducted by public showmen;
5. Public carriages or mail-coaches, diligences and like vehicles, furnished with the required licences and marks; national carts used in agriculture and for the conveyance of goods, effecting a regular service known to the Customs employees, as well as the animals drawing such vehicles;
6. Effects, furniture, books, vehicles, including velocipedes, implements necessary to the exercise of a profession and other articles of domestic use belonging to persons coming to establish a residence in the Kingdom, provided all such articles have been used, be proportionate to the position of the owners, and that the importation be effected within a period not exceeding six months from the day on which the declaration of change of residence was made. This exemption shall be granted by the Customs on production of a certificate from the municipal authorities of the new domicile of the interested party, attesting the status of his family, and giving his last residence, as well as the date when his declaration of change of domicile was made. The Customs authorities may waive the requirement of the declaration of change of residence in the case of returning Italian workmen accompanied by their household goods bearing traces of use, and in keeping with the social position of the owners;
7. Agricultural implements, furniture and effects imported by Italian peasants domiciled at the extreme points of the frontier for the purposes of their work or on account of change of domicile;
8. Natural products of lands separated by the frontier lines and belonging to Italian subjects when such products are imported into the farm, granaries and other depôts situated on such lands;
9. Fresh meat in quantities up to 4 kilogrammes; cheese, fresh butter and milk in quantities not exceeding 2 kilogrammes, it being understood that such products are destined for consumption in the extreme frontier communes;
10. Samples of no value intended to advertise goods. This exemption likewise applies to samples of fabrics and stuffs for hangings of a size sufficient to show the pattern, as well as to samples comprising different patterns of porcelain, tissues and other articles, provided the importer consents to render the same unfit for any purpose other than for use as samples;

11. National goods recovered from shipwrecks happening in sight of the shore, provided no doubt exists as to their nationality;
12. Remains of masts and sails, anchors, cordage of vessels of whatever nationality, wrecked on the shore of the Kingdom, and remains of the same description of foreign vessels wrecked on foreign coasts, provided that, in the latter case, the importation be effected within a period of nine months and that the shipwreck be proved by certificates in due form;
13. Excess of ship stores when proved that the same are of national origin and that it concerns no article forming a monopoly;
14. Ship stores of foreign origin on board a vessel on its arrival at an Italian port, intended for the use of the crew and passengers during the operation of unloading, in the case of an Italian vessel, and for the entire sojourn in the port, in the case of foreign vessels. In the case of Italian, as well as of foreign vessels, the consumption of surplus stores admitted free of duty within the respective periods may take place even in several ports, provided no merchandise is loaded to be transported from one Italian port to another;
15. Fresh and salted fish caught by Italians who have temporarily gone to neighbouring waters or those opposite to the Italian coast to prosecute their industry are admitted duty free, subject to the conditions to be determined by the Minister of Finance.
16. Game for restocking, subject to compliance with the regulations to be determined by the Minister of Finance;
17. Caskets and urns containing the remains of deceased persons, as well as ornaments therefor, brought into Italy, subject to the presentation of an import permit issued by competent authority.
18. Donations in kind for prisoners of war. (*Law No. 576 of December 28, 1902*);

Art. 10.—Full exemption from export duties shall be granted to the following goods:

1. Natural products of lands separated by the frontier line and belonging to Italian subjects;
2. Ship stores provided they be proportionate to the number of passengers, members of the crew and length of the voyage;
3. Used effects and furniture belonging to employees of the State going to exercise their functions outside the Customs frontier.

Art. 11.—The following articles shall be admitted free from import duties provided they be re-exported:

1. Velocipedes ridden by their owners;
2. Clothing, linen, etc., destined to be washed and articles serving for domestic or agricultural purposes in countries situated at the extreme frontier;
3. Clothing, linen and bedding landed from foreign vessels to be washed; portable pharmacies landed from such vessels to be re-filled.

With regard to velocipedes, security must be furnished for the amount of duties applicable thereto.

Security will not be required for used velocipedes belonging to members of such national or foreign cyclist clubs as have guaranteed to return to foreign countries velocipedes imported by their members.

The privileged treatment so granted as aforesaid to members of said clubs is subject to the condition that reciprocal treatment is accorded in the respective countries to members of Italian cycle clubs.

A Decree of the Minister of Finance will lay down the rules and conditions to be complied with for the identification of the members and generally for the execution of the foregoing provision.

For other articles, the surveillance of the Customs is deemed sufficient unless the same belong to persons engaged in contraband.

Art. 12.—No exemption from Customs duty other than those stipulated in the preceding articles may be accorded, except in virtue of a law.

Art 13.—His Majesty's Government has the power to allow entry free of duty to Italian goods returned from abroad in cases in which their Italian origin can be absolutely proved.

The goods to be admitted free shall be designated by Royal decree or the Ministers of Finance, Agriculture, Trade and Commerce. In such decree the mode of proving the origin of the goods, the period in which they may be brought back into the Kingdom and the other conditions to be fulfilled to entitle them to such free entry shall be set forth.

Art. 14.—The King's Government, by and with advice of the Council of State and of the Council of Industry and Commerce, may, by Royal decree, prescribe for new products destined for exportation a refund of duties paid on the raw materials entering into their manufacture and modify the existing drawbacks in consequence of the new duties.

Art. 15.—The importation of medicinal substances and compounds not approved by the Superior Board of Health is prohibited.

Art. 16.—The exportation of goods which can be considered as contraband of war may be prohibited by Royal decree.

The importation of products, plants and cattle may likewise be prohibited by Royal decree as a measure of protection in favour of public health, agriculture and pastoral interests.

Such decrees must be submitted to the approbation of Parliament to be converted into laws.

Art. 17.—Goods which, by special regulations, cannot be imported into the Kingdom, as well as those which the competent authorities consider injurious to public health, must be destroyed or re-exported by the importer at his own expense, within a period fixed by the Sanitary authorities.

Art. 18.—The Customs clearance of manufactured tobacco intended for the personal use of the importer, is authorised, up to quantities of 4 kilogrammes, through Custom-houses of categories 1 and 2 of the first class and of 2 kilogrammes, through other Custom-houses. Quantities exceeding 4 kilogrammes can only be imported with the authorisation of the Ministry.

Art. 19.—Customs certificates shall be subject to the following stamp taxes and additional centesimi:

1 lira on bond certificates relative to foreign goods and on passes issued to vessels obliged to be furnished with an export manifest when their cargo does not consist of national goods or of foreign goods covered by bond;

50 centesimi on every certificate of entry into warehouse whether relating to foreign or national goods, on passes for foreign goods and certificates and receipts for collection of Customs duties of all kinds, when the amount collected exceeds 10 lire;

10 centesimi on passes issued to vessels dispensed from furnishing an export manifest, on certificates and receipts for Custom collections of all kinds, when the amount received does not exceed 10 lire, as well as on any other Customs certificate.

Certificates issued for the payment of underpaid supplementary Customs duties, certificates relating to the payment of fines and receipts for deposits of money shall be exempt from the stamp tax. This exemption shall not apply to receipts issued for warehouse charges due, nor to marks affixed after the final liquidation of Customs duties.

Certificates relative to the temporary importation or exportation of cattle conducted to pasturage or work and of cereals destined to be ground in the frontier zone, shall likewise be exempt from this duty, provided, however, that the contiguous country grants reciprocity.

Art. 20.—Goods under the temporary supervision of the Customs, as well as those in warehouses under their direct control shall be subject to a warehouse charge of 1 centesimo per day and per package, when stored at a Custom-house to which a warehouse is attached, and of 2 centesimi at other Custom-houses.

For the liquidation of this charge neither the first three days nor the days of entry and withdrawal shall, when relating to foreign goods, be reckoned.

For national or nationalised goods, the storage charges shall be collected for the entire time of storage in the Custom-house, save the days of entry and withdrawal.

Every package exceeding a quintal in weight shall be considered as two or more packages, by taking for a basis one package per quintal or fraction of a quintal. This rule likewise applies to goods in bulk.

Art. 21.—The approbation of the tariff of charges for handling goods in the Custom-houses where porterage is organised according to regulations approved by Royal decree of December 4, 1864, is reserved to Superintendents of Finance, with the advice of the Chambers of Commerce.

PROVISIONS RELATIVE TO TARE.

(*Royal Decree No. 574, of September 10, 1895, approved by the Law No. 291 of July 7, 1902.*)

Art. 1.—The import duties shall, save the exceptions stipulated in the tariff, be collected:

1. On gross weight, for goods subject to a duty not exceeding 20 lire per quintal.
2. On legal net weight:
   a. For mineral, resin, and tar oils, subject to a duty exceeding 20 lire per quintal: (†)
   b. For sugar and coffee;
   c. For spun and wire-drawn materials, wound on wooden bobbins, and which are liable to a duty exceeding 20 lire per quintal;
   d. For other goods subject to a duty of more than 20 and up to 40 lire per quintal.
3. On the real net weight, for goods not enumerated in the preceding paragraph 2, subject to a duty exceeding 40 lire per quintal.

The export duties shall be collected on gross weight.

Art. 2.—The gross weight is obtained by weighing the goods together with all receptacles and packages containing same

The legal net weight, for the goods enumerated in paragraph 2 of the foregoing Art. 1, is obtained by deducting from every quintal gross weight the tare established in the hereto annexed *Schedule of legal tares.*

The effective net weight is the weight of the goods without receptacles and packages.

Art. 3.—Goods dutiable on weight, imported in bulk, shall, save the exceptions stipulated in Art. 5, pay duty on net weight. Goods subject to duty according to gross weight or according to legal net weight, shall be dutiable together with the weight of the materials (boards, cross-pieces, straw, etc.), employed in packing the goods in the receptacles used for conveyance (1).

Art. 4.—The duty on goods dutiable on gross weight without deducting the weight of the exterior receptacles, shall be collected even should such receptacles be liable to duty according to kind, under the provisions of Art. 10 and 11.

Interior receptacles and wrappers, which are not subject to a duty apart from the contents, shall likewise be comprised in the weight of the goods.

Art. 5.—The duty on liquids dutiable on gross weight, imported in tank wagons or tank vessels, shall be collected on the real net weight increased by 20 %

The duty on kitchen utensils and on earthenware, faience and stoneware vessels, on plates and articles of glass and crystal, on pottery and porcelain, subject to duty on gross weight and not imported in receptacles, shall be collected on net weight increased by 18 %. In such case, the net weight shall be established without deducting the weight of the straw, tow, and all other similar materials having served in tying together two or more articles or which are affixed or wrapped round detached pieces to protect them from breakage during conveyance (2).

Art. 6.—Should goods dutiable on legal net weight be contained in receptacles other than those respectively described in the Schedule of legal tare, the provisions relative to goods liable to duty on gross weight shall be complied with.

Art. 7.—Should goods subject to duty on legal net weight be enclosed in sacks or bales, in cases or boxes of rough common wood, in wooden casks or barrels or in baskets of shavings or of unbarked osiers, which themselves are protected by similar receptacles, the exterior receptacle shall be removed, after which, according to circumstances, the legal tare shall be applied to the interior packages.

(†) See Note (8) to No. 11*b* of the tariff in so far as it relates to petroleum and other refined mineral oils suitable for lighting, and imported from countries entitled to the most-favoured-nation treatment.

(1) According to the Treaty with Switzerland heavy and bulky goods taxed according to their gross weight loaded on wagons without receptacles, and fixed by means of special apparatus or other means of fixing to the wagon, either in a permanent or temporary fashion, are dutiable without regard to such apparatus or other means of fixing, provided the same have evidently no other object than to render the wagon fit for the transport of such goods and to keep them securely fixed during the journey. In such cases the apparatus or other means of fixing shall be considered as forming integral parts of the wagons. The Customs however shall have power to require security for the amount of the duty chargeable for such apparatus or other means of fixing if imported separately.

(2) According to the Treaty with Austria-Hungary, the increase of 18 % on the net weight is not to cover earthenware kitchen utensils and other articles, glassware of all kinds, classified under Tariff Nos. 356, 359, 360 and 361, nor rough cast glass with iron or steel wire inserted into the mass of glass. All these goods, whether packed in straw or simply wrapped in straw, shall be liable to the proper duties thereon, according to the real weight, including the weight of the straw packing or wrapper.

Under the Agreement with France, the same rule likewise applies on the importation of faience, pottery and porcelain ware.

This provision shall not apply to goods for which a tare for a double receptacle has been established. The separation of the second external receptacle when the first is not complete is also excluded.

Art. 8.—In calculating legal tare, fractions of a kilogramme down to a hectogramme must be taken into account. Fractions of a hectogramme shall not be counted when they do not exceed 50 grammes, but shall be considered as a full hectogramme when they exceed this limit.

Art. 9.—Should in the same package, goods subject to different duties, or dutiable on weight, be packed with other goods liable to duty according to number or volume, the weight of the exterior receptacles will be apportioned to each kind of goods in proportion to their respective weight, without deducting for those contained in interior receptacles, the weight of the latter; each article shall afterwards be treated together with its interior receptacles, as if contained in a special package.

Art. 10.—On the importation of goods contained in sacks or bales, single or double, of coarse tissue, the sacks or bales shall be liable to one-half of the duty applicable to the component tissue.

This provision shall not apply to goods imported in sacks for which a legal tare is allowed.

Art. 11.—On the importation of goods in other exterior receptacles, the duty applicable to such receptacles shall, in the following cases, be collected separately from the contents:

a. For receptacles of earthenware, stoneware, faïence, pottery, porcelain, glass, unbarked osiers, tissue, metal, skin, or materials assimilated to those in the tariff index ("*Repertorio*"), containing duty-free goods, or goods dutiable on real net weight, volume, number, that is, taxed on the gross weight, at a less rate than is leviable on the receptacles.

b. For receptacles similar to the preceding, containing goods dutiable on legal net weight at a less rate than is leviable on the receptacle, in the case provided for in Article 6.

c. For receptacles of any other material, not generally employed as exterior packages for conveying the goods which they contain.

Exception to the provisions of the present Article shall be made for iron receptacles containing caustic soda, which shall be subject to the same duty as the goods they contain.

Art. 12.—Mats and tissues of hemp or jute, raw, oiled or tarred, which cover bales shall not, for the purposes of the preceding Article, be considered as receptacles.

Iron hoops binding bales of goods exempt from duty or dutiable on effective net weight, shall be treated as scrap iron.

Art. 13.—Interior receptacles, whatever be the material of which composed, with the exception of boxes of rough common wood, and save the exceptions stipulated in Articles 14 and 15, shall be liable to the duty leviable thereon when all or part of the goods they contain are exempt from duty or are dutiable on the real net weight, according to volume or number, that is, taxed on their gross or net legal weight, at a less rate than is leviable on said receptacles (1).

In such case, the interior receptacles as well as the goods they contain shall, for the purposes of Art. 9, be considered as goods of different qualities contained in the same package (2).

Bobbins and similar articles, as well as wrappers of tissue covering stuffs in the piece shall, for the purposes of the present Article, be considered as interior receptacles.

Paper enveloping packets, boards, cartons, cards and wooden frames on which tissues, velvet, ribbons and other similar goods are generally wound, shall not be considered as receptacles.

Art. 14.—The following shall be dutiable as the goods they contain:

a. Receptacles hermetically closed which, in the retail trade, cannot be separated from the goods they contain and are unfit for use when the goods are removed:

b. Immediate receptacles of goods which, in virtue of a provision of the tariff or index ("*Repertorio*"), must be taxed without the deduction for the weight of the receptacles;

c. Boxes containing blacking;

d. Cartons, cards and boards on which any kind of goods dutiable on weight are sewn or otherwise affixed; exception is made for artificial flowers, ornamental feathers, goods classed in Category VIII. of the tariff, and for articles of precious metals;

e. Cards and star shaped cards and small tubes of cardboard and the like, on which thread of all kinds and spun materials are wound;

f. Tubes of tin containing paint or other similar substances, in paste or liquid.

Art. 15.—The following shall be admitted free of duty:

a. Boxes and cartons containing samples of no value, when it is evident that they are destined for this purpose and when proportionate to the quality and quantity of the samples they contain;

b. Boxes containing cigars, cigarettes or manufactured tobacco, imported for personal use, provided it be established that such receptacles are generally employed for the conveyance and preservation of the cigars, cigarettes and tobacco which they contain.

Art. 16.—No reduction of weight shall be allowed for damaged or moistened goods.

Art. 17.—No protest shall be admitted against the application of the provisions relative to tare for goods already withdrawn from Customs offices, nor against the description of their respective receptacles.

Art. 18.—The application of differential duties to goods proceeding from countries subjecting Italian goods to a differential treatment shall not modify the tare allowed to such goods according to the General tariff.

Art. 19.—The legal tare applicable to any receptacle and to any kind of goods may be modified by Royal decree, by and with the advice of the Council of State.

This decree shall be submitted to Parliament for the purpose of being converted into Law.

Art. 20.—Contestations arising out of the application of the present provisions shall be decided in accordance with the regulations enacted by Law No. 5028 (3rd series), of November 13, 1887.

(1) In virtue of the Agreement with France, free entry is granted to boxes containing silk-worms' eggs coming from countries entitled to the most-favoured-nation treatment.

The Treaty with Switzerland provides for the free entry of cardboard and wooden boxes containing watches. For the purposes of the same Treaty, cardboard cases whether covered or not with paper, containing bound books, shall be dutiable at the conventional rates applicable to the books they contain.

(2) According to the Treaty with Austria-Hungary, when hemmed or unhemmed handkerchiefs, metal wares and other goods are imported in cardboard boxes forming an interior packing, the handkerchiefs, etc., and the cardboard boxes shall be considered as different merchandise contained in the same package, and be dutiable separately.

SCHEDULE OF LEGAL TARES.

Goods.	Receptacles.	Tare in kilogs. per quintal gross weight.
Oils, mineral, resin and tar, liable to a duty exceeding 20 lire per quintal ..	Barrels or casks of sheet iron or of wood, hooped with iron	15 00
,, ,,	Wooden cases, each containing two receptacles of tinned iron	9 50
,, ,,	Receptacles of tinned iron.....	2 50
,, ,,	Demijohns (1) or other similar receptacles	8 00
Coffee (2)	Plain sacks	1 00
,,	Double sacks	1 50
,,	Bales	4 00
Sugar (2)	Plain sacks	1 00
,,	Double sacks	1 50
,,	Baskets of rattan	4 00
Spun and wire-drawn materials, subject to a duty exceeding 20 lire per quintal	Wooden bobbins (3)	15 00
Plates of glass or crystal	Cases.....	15 00
Plates of glass or crystal: Crates (4)		10 00
Articles of glass or crystal	Cases and hogsheads	20 00
,, ,,	Original baskets and crates (4)	12 00
Pottery and porcelain	Cases and hogsheads	20 00
,, ,,	Crates (4)	12 00
Extract of meat (5) ..	Cases with receptacles of faïence, earthenware, porcelain or glass ..	50 00
,, ,,	Cases with jars or tins, containing each:	
	Not more than 5 kilogs. of extract	30 00
	More than 5 kilogs. of extract....	16 00
Other goods	Cases, hogsheads, barrels, vats, pails and tubs of wood	8 00
,, ,,	Crates (4), baskets, large and small hampers, etc.....	5 00
,, ,,	Packages entirely covered with matting or with tissues, even oiled or tarred, or with matting and tissue:	
	Hooped with iron	5 00
	Not hooped with iron	4 00

The tare to be allowed at the time of clearance of mineral, resinous and tar oils, classed in Tariff Nos. 8, 9 and 11*b*, imported on and after Jan. 1, 1911, at the conventional rate of 16 lire per quintal, in pursuance of the commercial treaty with Russia is fixed in accordance with the schedule hereto—

Nature of package in which the oils are imported.	On clearance by weight.	On clearance by volume as to refined mineral oils suitable for lighting.
In wooden cases each containing two tin receptacles.	Gross weight of the cases (including the tin receptacles).	The dutiable gross weight is arrived at by adding the actual weight of the case and of the two tin receptacles to the net weight of the liquid calculated at the rate of 125 litres equivalent at a temperature of 15° C., to 100 kilos. It will be optional for the importer to have the dutiable weight determined by adding 20 % to the net weight calculated as above.
In tin receptacles.	Gross weight (6).	The dutiable gross weight is arrived at by adding to the actual weight of the receptacle the net weight of the liquid calculated at the rate of 125 litres equivalent, at a temperature of 15° C., to 100 kilos (6).
In demijohns.		
In wooden barrels (even hooped with iron).		

(1) The legal tare for mineral oils in demijohns, packed in baskets of osiers, and which can be separated from the latter, shall be deducted from the gross weight of the demijohns after removing them from the baskets.

(2) The legal tares established for coffee and sugar shall only be applicable when these goods are presented for Customs clearance in the same receptacles as they were imported in direct from abroad. In other cases, coffee and sugar shall be dutiable on gross weight, even when they are packed in sacks, bales or rattan baskets.

(3) The legal net weight for spun and wire-drawn materials wound on wooden bobbins is obtained by deducting the legal tare from the weight of the goods with the bobbins only.

(4) Receptacles composed of boards or cross-pieces of wood presenting, even on one side only, one or several open spaces of more than 15 millimetres, shall be considered as crates, provided that the open spaces do not exceed, on any side, the surface occupied by the cross-pieces. Crates having, even on one side only open spaces exceeding the surface occupied by the cross pieces cannot benefit of the tare.

(5) The legal tare applicable to extract of meat must be deducted from the gross weight including the exterior case, with no reduction for the receptacles of whatever kind. Extract of meat imported in cases and contained in receptacles other than those enumerated in the present Schedule, shall enjoy the legal tare applicable to cases containing *other goods* subject to a duty of more than 20 and up to 40 lire per quintal.

(6) When mineral oils are imported in tin receptacles or demijohns, in addition to the duty on the oils by gross weight, duty is levied on the receptacles according to the stipulations of Articles 4 and 11 of the general tare regulations.

Nature of package in which the oils are imported.	On clearance by weight.	On clearance by volume as to refined mineral oils suitable for lighting.
In iron barrels.	Gross weight, with option for the importer to have the dutiable weight determined by adding 12 % to the real net weight(7).	The dutiable gross weight is arrived at by adding to the actual weight of the barrel the net weight of the liquid calculated at the rate of 125 litres equivalent, at a temperature of 15° C. to 100 kilos.; or, at importer's option, by adding 12 % to the net weight calculated as aforesaid (7).
In tank waggons or ships.	Real net weight with an increase of 8 %.	The dutiable weight is arrived at by adding 8 % to the net weight calculated at the rate of 125 litres equivalent, at a temperature of 15° C., to 100 kilos.

REGULATIONS AS TO THE STATISTICAL TAX.

(Text approved by the Royal Decree of July 28, 1910, No. 577.)

On goods specified in the annexed table imported into the country (except for transit and for deposit in bond and subsequent re-importation) a statistical tax of 10 centesimi for each unit as fixed in that table is leviable.

The statistical tax shall not be levied:

a. On goods entering the country in quantities not exceeding 20 kilogs.

b. On goods which in virtue of the preliminary provisions of the Customs tariff or for the purpose of facilitating the traffic at the frontier or in the neutral zones, are within the required conditions to enjoy the exemption from duties.

The minimum amount of statistical tax to be collected on each consignment shall be lira 0·10.

Rules and conditions for the levying of the statistical tax shall be made by Ministerial decree.

RULES FOR THE APPLICATION OF THE STATISTICAL TAX.

(The Ministerial Decree of July 26, 1896, co-ordinated with the text of the legal regulations approved by the Royal Decree of July 28, 1910, No. 577.)

Art. 1.—For the application of the statistical tax established by the text of the legal regulations approved by Royal Decree of July 28, 1910, No. 577, the following rules must be observed:

Art 2.—The statistical tax on the goods specified in the Schedule annexed must be levied at the time when the said goods, whether they arrive from abroad or are delivered from Customs depots or warehouses, go into home consumption, are imported temporarily or admitted to re-importation on discharge of temporary export bill.

Art. 3.—Independently of that which is established by the regulations contained in the said text, the following are exempt from the statistical tax:

a. Damaged goods which, at the importer's request, have been destroyed as provided in Art. 1 of the preliminary dispositions of the Tariff.

b. Salvage goods, or merchandise landed owing to *force majeure* if not put into consumption in the country;

c. Goods re-entering the country after conveyance on coasting vessels;

d. Goods merely transhipped in ports of the Kingdom, notwithstanding that, pending the arrival of the receiving vessel, they might temporarily be lying on the quays or located in proper premises until re-shipped;

e. Cattle temporarily imported or re-imported on discharge of temporary export bills;

f. Merchandise of every description which, in accordance with the Regulations in force, are delivered without any Customs form being issued.

Art. 4.—The statistical tax is to be charged on all goods capable of being assimilated to those described under any tariff number or paragraph fully appearing in the annexed Schedule.

Exception is made, however, in the case of axle grease consisting of resin oil and lime, which is not liable to the statistical tax levied on cart and machine grease, other.

As regards the tariff numbers and paragraphs partly reproduced in the Schedule, only such goods as are specifically enumerated shall be charged with the statistical tax.

Art. 5.—In assessing the statistical tax, it will, in all cases, be necessary to consider according to what weight the Customs duties are imposed. If the goods are free of duty, the statistical tax shall be payable on the gross weight.

Should the same clearance bill affect different kinds of goods subject to the statistical tax, the same shall be assessed on the aggregate weight of all the goods, a discrimination being solely made between those goods on which the tax is payable at the rate of 10 centimes per quintal and others paying 10 centimes the ton.

In case the aggregate weight of all the goods liable to statistical tax and covered by a single clearance bill exceeds 20 kilogrammes, the statistical tax shall be leviable, even if each separate article of merchandise weighs less than that limit.

Art. 6.—The weight of duty-free goods entering in bulk or in heavy lots may be ascertained by sounding or by referring to the way-bills or charter parties.

Art. 7.—As regards transit consignments of goods liable to statistical tax, bond must be furnished for the amount thereof, notwithstanding that the goods in question may be free of Customs duty.

Art. 8.—The statistical tax shall be collected by the Customs on the same form as is issued for clearance of the goods, and must be entered immediately below the total of the principal duties.

The amounts assessed and collected by way of statistical tax are to be entered in the counterfoil Registers from which the bills are detached in a special column provided for the purpose.

Art. 9.—The statistical tax may be paid in paper currency, whether the goods be entered for warehousing, temporary importation or re-importation or be declared for home consumption.

Art. 10.—The statistical tax is deemed Customs revenue, for the application of the stamp duty on the bills for the purposes of Art. 19, §§ 3 and 4, of the preliminary dispositions of the tariff.

(7) In addition to the duty on the mineral oils by gross weight, duty is levied on iron barrels, unless same are entitled to the benefit of temporary importation.

Art. 11.—The monies collected by way of statistical tax shall be paid to account of the balance under the Chapter of assets relating to Customs and Maritime dues and be specially headed in the administrative and judicial accounts.

TABLE OF GOODS SUBJECT TO STATISTICAL TAX ON THEIR INTRODUCTION INTO THE COUNTRY.

(As annexed to the text of the regulations as to the statistical tax approved by Royal Decree of July 28, 1910, No. 577.)

Tariff Nos.	Goods.		Statistical Tax.
a, c, d, e, f, h	Fixed oils, fish, linseed, cotton, cocoa, palm and n.s.p. but exclusive of olive oil	quintal	0 10
8	Benzine	,,	0 10
9	Benzol, toluol and xylol	,,	0 10
ex 11	Mineral oils and tar, not named:		
	a. Heavy (1)	,,	0 10
	b. Other	,,	0 10
15 *a, b*	Coffee	,,	0 10
17	Molasses	,,	0 10
18 *a, b*	Sugar	,,	0 10
26	Cinnamon	,,	0 10
28	Pepper and pimento	,,	0 10
37 *n*	Oleic acid (olein)	,,	0 10
39	Barium hydroxide	,,	0 10
41	Caustic potash	,,	0 10
42	Caustic soda	,,	0 10
44 *e*	Carbonate of soda	ton	0 10
47 *a-d*	Chlorides of lime, potash and soda (hypochlorides); of calcium, magnesium, and potassium	quintal	0 10
52 *b*	Nitrate of potash	,,	0 10
52 *c*-1	Crude nitrate of soda	ton	0 10
52 *c*-2	Refined nitrate of soda	quintal	0 10
54*a-g, l*	Sulphates of aluminium and compounds, ammonia, barium, iron, magnesia, manganese, potash, soda and zinc	,,	0 10
54 *h*	Sulphate of copper	ton	0 10
57 *a, b*	Silicates of potash and soda, liquid or solid	,,	0 10
58	Borax or borate of soda	quintal	0 10
81	Prussiate of potash	,,	0 10
90	Sugar of milk	,,	0 10
92	Chemical manures including azotatic and potassic salts and phosphates chemically treated, except Thomas phosphates	,,	0 10
94 *a*	Liquorice root (not pulverised)	,,	0 10
ex 96	Natural tamarinds	,,	0 10
99 *b*	Cinchona bark (not pulverized)	,,	0 10
105	Paraffin, solid	,,	0 10
106	Ceresin	,,	0 10
107 *a, b*	Vaseline, natural and artificial	,,	0 10
108	Vegetable tar	,,	0 10
109 *a, b*	Gums, resins and resinous gums (colophony and Greek pitch and others)	,,	0 10
111 *a, b, c*	Soaps (common, scented and glycerine)	,,	0 10
112 *a, b, c*	Cart and machine grease (containing heavy mineral and other oils) and all others	,,	0 10
124	Gambier and catechu	,,	0 10
125	Indigo	,,	0 10
135-1, 2	Shoe blacking in boxes, etc.	,,	0 10
136 *a, b, c*	Blacks (bone, lamp and others)	,,	0 10
137-140	Hemp, flax, jute and other fibrous plants, raw or combed	,,	0 10
145 *a, b*	Jute yarns, simple and twisted	,,	0 10
161 *a, b*	Cotton in the wool or mass and wadding	,,	0 10
178 *a, b*	Velveted tissues, common and plush, and velvets	,,	0 10
180	Cotton lace	,,	0 10
187 *a, b*	Natural wool or wool in the grease and washed wool	,,	0 10
188	Waste and flock wool	,,	0 10
189 *a, b*	Raw and dyed horsehair	,,	0 10
190 *a, b*	Bristles, raw and cleaned, etc.	,,	0 10
191 *a, b*	Raw and dyed animal hair	,,	0 10
229 *b*	Cabinet makers' wood, unsawn	,,	0 10
234	Roots for brush making	,,	0 10
235 *a-c*	Cork, raw, cut in cubes and worked	,,	0 10
236	Paving blocks of cork waste	,,	0 10
244 *a-c*	Rushes, canes and osiers, rough, split or stained	,,	0 10
247	Cordage of esparto, bast and the like	,,	0 10
248	Rags of all kinds	,,	0 10
261 *a*	Raw hides and skins, green or dry	,,	0 10
262	Parings and clippings of skin	,,	0 10
270 *a-e*	Ores, iron, lead, copper, zinc and all others	ton	0 10
271	Dross from the fusion of ores and from the refining of metals and metallic products	,,	0 10
272	Scrap, scales and filings of iron, cast iron and steel	,,	0 10
273 *a*	Cast iron, in pigs	,,	0 10
273 *b, c*	,, in castings, whether rough, planed, turned or otherwise wrought	quintal	0 10
274	Raw iron in blooms, and steel in ingots	ton	0 10
276	Iron and steel rails for railways	quintal	0 10
280 *b*	Sheet iron, coated with tin, copper, or even oxidised, plain or wrought	,,	0 10

(1) According to the Treaty with Roumania residues from the distillation of mineral oils admitted at the conventional duty of lira 0.20 per quintal are free from statistical duty.

Tariff Nos.	Goods.		Statistical Tax.
286 *a*, *b*	Wares of sheet iron and sheet steel coated with tin or copper or oxidised, plain or mixed with other materials	quintal	10 10
291 *a*, *b*, *c*, *d*, *e*, *f*, *g*, *l*, *m*, *n*, *o*	Copper, brass and bronze in ingots, bars, sheets or plates, wire, tubes, hammered, in coarse articles, engraved cylinders for printing, gilt or silvered, in coin, screws or bolts and manufactured articles not named	,,	0 10
292	Solder (copper or brass)	,,	0 10
294 *a-f*	Nickel and its alloys with copper and zinc	,,	0 10
295 *a*	Lead in pigs and scrap	,,	0 10
296 *a-d*	Tin and its alloys with lead and antimony	,,	0 10
298 *b*, *c*	Aluminium, plates, bars, pipes and wire	,,	0 10
302 *b*, *c*	Metals and alloys not mentioned (in rods or plates or wire)	,,	0 10
338 *a-c*	Building stone (unwrought, in statues or sawn, cut or polished)	ton	0 10
339 *a*	Millstones	,,	0 10
340 *b*	Hydraulic lime	,,	0 10
341 *a*, *b*	Cement (quick hardening and other)	,,	0 10
344	Bituminous solids	,,	0 10
346	Coal and coke	,,	0 10
348 *a-g*	Bricks and tiles (paving, common fireproof, perforated, enamelled and common and roofing tiles)	,,	0 10
349 *a*	Earthenware, common and dutiable at the rate of 3 lire per quintal	quintal	0 10
365 *a*	India rubber and gutta percha (raw, solid or liquid)	,,	0 10
372	Wheat	,,	0 10
373	Rye	,,	0 10
374	Oats	,,	0 10
375	Barley (1)	,,	0 10
376	Maize	,,	0 10
377 *a*, *c*	Rice (in the husk, partly husked and husked)	,,	0 10
378	Grain, other	,,	0 10
380	Potatoes	,,	0 10
381 *a-g*	Flour, wheat, rice, rye, oats and barley, white maize, other grain and chestnuts	quintal	0 10
383	Bran	,,	0 10
388	Flowers, fresh	,,	0 10
391	Tomatoes, fresh	,,	0 10
393	Citrons and limes	,,	0 10
395	Fresh fruits not specially mentioned	,,	0 10
396	Dates	,,	0 10
397	Carob beans	,,	0 10
400 *a*, *b*, *c*, *e*	Dried fruits (almonds, walnuts, hazelnuts and raisins)	,,	0 10
403	Mushrooms (fresh and dry)	,,	0 10
404	Truffles	,,	0 10
406 *a*, *b*, *c*, *d*, *f*, *g*	Seeds (castor bean, linseed, colza and ravison, sesame and earthnuts, hassia, stillingia and palm, and not otherwise mentioned)	,,	0 10
407	Cocoa-nuts	,,	0 10
409	Hay	,,	0 10
410	Vegetable products not specially mentioned	,,	0 10
414	Oxen	head	0 10
415	Bulls	,,	0 10
416	Cows	,,	0 10
417	Steers and bullocks	,,	0 10
418	Calves	,,	0 10
419	Sheep	,,	0 10
420	Goats	,,	0 10
426 *b*, *d*	Fish, dried, smoked, in brine or in oil	quintal	0 10
427 *b*	Crustaceæ, edible (cooked and otherwise prepared	,,	0 10
430 *a*, *b*	Intestines (fresh and salted)	,,	0 10
436 *a*, *b*	Butter (milk & artificial)	,,	0 10
438	Lard	,,	0 10
441 *a*, *b*	Wax (yellow and white)	,,	0 10
443 *a*, *b*	Glue (strong and isinglass)	,,	0 10
444 *b*	Feathers for beds (down)	,,	0 10
451 *a*	Horn, bone and other similar substances, raw	,,	0 10
ex 453	Fertilisers phosphatic, prepared by Thomas' method, and phosphates, raw, worked	per ton	0 10

(1) Brewing barley is also liable to the statistical tax.

DRAWBACK OF THE TAX OF MANUFACTURE ON PRODUCTS CONTAINING SUGAR AND EXCEPTIONALLY GLUCOSE AND OF CUSTOMS DUTIES ON COCOA USED IN THE MANUFACTURE OF CHOCOLATE.

Nos.	Kind of Goods.	Basis for Drawbacks.	Amount of Drawback for each unit in regard to goods exported during the years 1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17 and succeeding.	Minimum Quantity admitted to Drawback.
1	Vermouth, Turin type, containing sugar	hectolitre.	1 25	4 30	1 40	4 45	4 50	4 55	100 litres
2	Fruits, candied with sugar:								
	Candied cedrates, oranges, lemons, also peels thereof	100 kil.	56 90	57 70	58 50	59 30	60 10	60 90	25 kil.
	Candied fruits, Portuguese and Parisian style	,,	56 90	57 70	58 50	59 30	60 10	60 90	..
	Candied fruits, Marseilles type, *i.e.*, in syrup	,,	42 70	43 30	43 90	44 50	45 10	45 70	..
	Candied fruits put up in boxes, not having been finally cooked	,,	42 70	43 30	43 90	44 50	45 10	45 70	..
3	Fruits prepared with syrup and marmalades containing sugar	—	Amount of the internal tax of manufacture applicable to sugar of the first class, on the quantity of sugar contained in the product.						..
4	"*Glacé*" fruits prepared with sugar	—							..
5	Liqueurs sweetened with sugar	—							25 litres
6	Candied fruits, fruits prepared with syrup and marmalades containing sugar and glucose	—	Amount of the internal tax of manufacture applicable to sugar of the first class and to glucose, on the quantity of sugar and glucose contained in the product.						25 kil.
7	Candied maroons ("*marrons glacés*")	100 kil.	21 30	21 60	21 90	22 20	22 50	22 80	..
8	Preserved maroons	,,	30 60	31 00	31 45	31 85	32 30	32 75	..
9	Nougat prepared with sugar	,,	7 10	7 20	7 30	7 40	7 50	7 60	50 kil.
10	Mustard prepared with sugar	,,	21 30	21 60	21 90	22 20	22 50	22 80	100 kil.
11	Mustard prepared with sugar and glucose or with glucose only	—	Amount of the internal tax of manufacture applicable to sugar of the first class and to glucose, on the quantity of sugar and glucose contained in the product.						..
12	Sweetmeats, caramels, pastilles and comfits containing not less than 60 % of saccharose	100 kil.	42 70	43 30	43 90	44 50	45 10	45 70	25 kil.
13	Sweetmeats, caramels, pastilles and comfits, containing less than 60 % of saccharose	—	Amount of the internal tax of manufacture applicable to sugar of the first class, on the quantity of saccharose actually contained in the product.						..
14	Chocolate, with or without cinnamon:	—	—	—	—	—	—	—	..
	a. Drawback of the tax of manufacture on sugar only	100 kil.	47 75	48 15	48 80	49 45	50 15	50 80	
	b. Drawback of the Customs duty on cocoa only	,,	13 20	13 20	13 20	13 20	13 20	13 20	
	c. Drawback of the tax of manufacture on sugar and simultaneously of the Customs duty on cocoa	,,	60 65	61 35	62 00	62 65	63 35	64 00	
15	Chocolate containing fecula	—	As stated in letter *c* above, only when the total amount of the duties corresponding to the quantity of sugar and cocoa used in the manufacture is not less than the fixed rate mentioned therein. Otherwise, the drawback shall be granted according to the duties on the quantity of sugar and cocoa actually used as ascertained by chemical analysis						..
16	Chocolate prepared with foreign sugar temporarily imported (only for the drawback on cocoa)	100 kil.	13 20	13 20	13 20	13 20	13 20	13 20	..
17	Chocolate containing fecula prepared with foreign sugar temporarily imported (only for the drawback on cocoa)	—	At the rate of lire 13.20 per 35 kilogs. of cocoa actually contained in the product.						..
18	Condensed milk	—	Amount of the internal tax of manufacture applicable to sugar of the first class on the quantity of sugar contained in the product as ascertained by chemical analysis.						500 kil.
19	Citrate of magnesia	—							100 kil.
20	Tea biscuits, English style	—							25 kil.
21	Marzipan	—							..
22	Biscuits, *Novara* type	—							..
23	Milk food	—							..
24	Syrups for beverages	—							..

On the above-mentioned products admitted to drawback at a specified rate, the duties may, if the exporter makes an application to that effect or if the Administration so deems fit, be refunded according to the actual quantity of sugar contained in each product as ascertained by chemical analysis.

LIST OF COUNTRIES WITH WHICH ITALY HAS CONCLUDED TREATIES OR COMMERCIAL CONVENTIONS OR AGREEMENTS, AND WHICH ARE ENTITLED TO A SPECIAL CUSTOMS REGIME OR THE MOST-FAVOURED-NATION TREATMENT.

Marked thus † are entitled to the most-favoured-nation treatment.

Marked thus § in addition to the most-favoured-nation treatment are also entitled to the benefit of special rates on certain articles.

Countries.	Date of conclusion.	Date of entry into force.	Duration.
†America—United States of (including Porto Rico, Hawaii and the Philippines)	Feb. 26, 1871	Nov. 17, 1871	Aug. 7, 1910
†Argentine	June 1. 1894	Feb. 28, 1896	1 year after denunciation
§Austria Hungary	Feb. 11, 1906	Mar. 1, 1906	Dec. 31, 1917
†Belgium	Dec. 11, 1882	Jan. 1, 1883	1 year after denunciation
†Bolivia	Oct. 18, 1890	Jan. 7, 1901	1 year after denunciation
§Brazil	July 5, 1900	July 28, 1900	Dec. 31, 1912
†Bulgaria	Jan. 13, 1906	Jan. 14, 1906	1 year after denunciation
§Canada (2)	June 6, 1910	June 10, 1910	Undetermined
Chile	June 12, 1898	July 3, 1911	—
†China	Oct. 26, 1866	June 30, 1868	Undetermined
†Colombia	Oct. 27, 1892	Nov. 10, 1894	1 year after denunciation
†Congo (Belgian)	Dec. 19, 1884	June 14, 1885	Undetermined
†Corea	June 26, 1884	July 24, 1886	1 year after denunciation
†Cuba	Dec. 29, 1903	Dec. 2, 1904	Dec. 2, 1914
†Denmark (including Danish West Indies &c.)	May 1, 1864	Nov. 24, 1864	1 year after denunciation
†Ecuador	Aug. 12, 1900	June 28, 1906	1 year after denunciation
†Egypt	July 14, 1906	Feb. 16, 1909	Feb. 16, 1930
†Ethiopia	July 21, 1906	June 12, 1907	1 year after denunciation
§France (a)	Nov. 12, 1898	Feb. 12, 1899	Undetermined
§†Germany	Dec. 6, 1891 Additional Treaty, Dec. 3, 1904	Feb. 1, 1892 Additional Treaty, March 1, 1906	Dec. 31, 1917
†Great Britain (except Cape Colony, B. India and S. Australia)	June 15, 1883	July 1, 1883	1 year after denunciation
§†Greece	Dec. 30, 1899	Jan. 1, 1900	6 months after denunciation
†Holland	Nov. 24, 1863	Nov. 12, 1864	1 year after denunciation
†Honduras	Dec. 31, 1868	July 14, 1874	1 year after denunciation
§Japan	Nov. 25, 1912	—	Dec. 31, 1917
†Liberia	Oct. 23, 1862	May 6, 1863	1 year after denunciation
†Mexico	April 16, 1890	July 23, 1891	1 year after denunciation
†Montenegro	May 29, 1904	July 1, 1904	1 month after denunciation
†Morocco	June 30, 1825	Oct. 6, 1825	Undetermined
†Nicaragua	Jan. 25, 1906	Sept. 28, 1906	Sept. 28, 1916
†Norway	June 14, 1862	Sept. 13, 1862	1 year after denunciation
†Panama	Oct. 27, 1892	—	1 year after denunciation
†Paraguay	Aug. 22, 1893	Nov. 20, 1894	1 year after denunciation
†Persia	Sept. 29, 1862	Dec. 15, 1862	1 year after denunciation
†Peru	Dec. 23, 1874	Nov. 7, 1878	1 year after denunciation
†Portugal	May 9, 1911	June 26, 1911	
§†Roumania	Nov. 22, 1906	April 14, 1907	Dec. 31, 1917
§†Russia	June 28, 1907	Jan. 17, 1908	Dec. 31, 1917
†San Domingo	July 15, 1903	July 15, 1903	Undetermined
§†Servia	Jan. 14, 1907	April 1, 1907	Dec. 31, 1917
†Siam	Oct. 3, 1868	Jan. 1, 1871	1 year after denunciation
†Spain	July 13, 1914	July 23, 1914	Dec. 31, 1917
†Sweden	June 14, 1862	Sept. 13, 1862	1 year after denunciation
§†Switzerland	July 13, 1904	Jan. 1, 1906	Dec. 31, 1917
†Tunis	Sept. 28, 1896	Jan. 25, 1897	1 year after denunciation
†Turkey	July 10, 1861	Oct. 1, 1861	Mutual agreement
†Venezuela	June 19, 1861	Sept. 20, 1862	1 year after denunciation
†Zanzibar	May 28, 1885	Dec. 30, 1886	Undetermined

(2) The most-favoured-nation treatment is limited to certain articles.

The following goods imported from Canada are entitled to the benefit of the most-favoured-nation treatment, viz. :—

Condensed or concentrated milk, with the addition of sugar not exceeding 40 %; carbide of calcium; common wood comprised in No. 229*a*, 1, 2, 3 and 5; cabinet makers' wood sawn in the length; boards or squares, inlaid for paving; furniture not upholstered; upholstered furniture comprised in No. 239*b*, 2, 3 and 4; naves for carriage wheels of wood, simply turned, spokes, felloes, shafts, mudguards for carriages, bent and simply planed; slates framed, ruled or not; spindles and bobbins, of common or of cabinet makers' wood, composed or not of woods of several kinds, rough, polished, painted, varnished, &c., even with metal fittings; carriage wheels, painted or lacquered; wooden penholders, even with metal tip and wooden knob; wooden cases for pedestal and pendulum clocks; wood pulp, cellulose and other; paper, white or dyed in the pulp, ruled or not; envelopes, shaped; paper, coloured, gilt, painted and wall papers; blotting paper; packing paper; mechanical wood pulp of yellow straw and of cellulose of the same quality as given in the treaties with Austria-Hungary and Germany; sharpening, rust-removing and polishing paper; common pasteboard not dyed or glazed, and dyed in the pulp, not glazed; fine-pasteboard; fur muffs, boots and shoes of all kinds of leather or stuff with the exception of silk or velvet; boots and shoes of india rubber, lined or trimmed with stuff; tools and implements for arts and trades comprised in No. 288*a*, 2 and 3 and No. 288*b*, 2; reapers, mowers and chaff-cutters; machine tools for wood-working and metals comprised in No. 309 *b*, *e*, *c*; sewing machines without stands; hydraulic lime; cement, quick hardening; horses over 1·38 metres high measured from the withers; cows; fish marinated or in oil in boxes, except tunny, sardines and anchovies, marinated or in oil, in boxes, fish, marinated or in oil, in barrels, except tunny, sardines and anchovies, marinated or in oil; cheese, hard, including Emmenthal, Gruyère (Fribourg for grating and table), Saanen, Sbrinz and other spalen; formaggio dolce, formaggio della paglia; soft cheese.

(*a*) The most-favoured-nation treatment except for articles in Category VIII.

IMPORT TARIFF.

(As approved by Royal Decree, No. 577, of July 28, 1910.)

The duties of the Conventional Tariff result from: (1) the Agreement with France; (2) the Treaty with Austria-Hungary; (3) the Treaty with Switzerland; (4) the Treaty with Germany; (5) the Treaty with Roumania; (6) the Treaty with Russia; (7) The Treaty with Servia; (8) The Treaty with Japan; (9) Treaty with Spain, and these are indicated by the letters "F" "A" "S" "G" "R" "Rus" "Ser" "J" and "Sp" respectively, placed against the amount of the duties.

NOTICES.

(1*a*) Goods proceeding from countries with which Italy has concluded Commercial Treaties, Commercial Conventions or other Customs Agreements, guaranteeing to the contracting States the most-favoured-nation treatment, shall be liable to the duties inscribed in the second column of the present tariff (Conventional duties), subject to paying the surtaxes of manufacture stipulated in the General tariff or in special laws, and applicable to goods similar to national goods liable to the internal tax of production.

Goods proceeding from the countries above referred to, for which no privileged treatment has been stipulated in the Treaties, as well as all goods originating from countries not enjoying conventional treatment, shall be subject to the duties inscribed in the first column of the present tariff (General duties).

(2*a*) Goods which, under the General tariff, are subject to a lower duty than that imposed by the Treaties shall, in all cases, be dutiable at the lowest rate without any special demand on the part of the importer for the application thereof.

(3*a*) The foot-notes form an integral part of the Tariff or Commercial Treaties.

(4*a*) The provisions of the Treaties published in the Tariff in the form of Notes are applicable to all countries enjoying the most-favoured-nation treatment, as also as a measure of grace which, in certain cases, is granted to facilitate frontier traffic.

n. s. m.—Not specially mentioned.

No. and letter.	Goods.	Import Duties. General. Lire c.	Import Duties. Conventional. Lire c.
	I.—SPIRITS, BEVERAGES AND OILS.		
1	Waters, mineral, natural or artificial.... quintal	5 00	0 50
	Natural or artificial mineral waters are those which, although intended for medicinal use, contain only saline or aërated matter.		
2	Aërated waters (1).....quintal	5 00	0 50
3	Wines:		
	a Of all kinds, in casks or barrels (2) .. hectolitre	20 00	12 00
	b In bottles .....hundred	60 00	20 00(F)
	Bottles containing fermented beverages and of a capacity of more than 1 litre shall pay duty according to the number of litres they contain; a fraction of a litre shall		

(1) On aërated waters there is levied, in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture. For the purpose of the surtax a hectolitre shall be considered equal to a quintal, which forms the basis for the collection of the import duty. The internal tax of manufacture is 4 lire per quintal.

(2) Natural wines exceeding 12 degrees in strength shall, in addition to the duty proper on wines, pay the duty and surtax on the alcohol in excess of that limit at the rate of 1 litre of anhydrous alcohol per degree and per hectolitre. If the alcoholic strength exceeds 12 but not 15 degrees, the duties on the alcohol shall be levied in proportion on fractions of a tenth of a degree; fractions of less than a tenth of a degree are ignored; if the alcoholic strength exceeds 15 degrees, the same duties shall be levied, fractions of a degree not below a tenth being reckoned as a full degree.

On natural wines admitted at the conventional rate, the duty and surtax on alcohol is levied in addition to the conventional duty at the rate of 1 litre of anhydrous spirit per hectolitre, and for every degree of alcoholic strength beyond 15°, fractions not exceeding $\frac{5}{10}$ths being ignored but those exceeding $\frac{5}{10}$ths being reckoned as a full degree.

The alcoholic strength of sweet wines, containing more than 1% of non-fermented sugar, in which the total quantity of sugar (represented by the sugar present, and the sugar corresponding to the alcohol contained in the wine) exceeds 26%, is calculated by adding to the alcohol contained in the wine the alcohol corresponding to the sugar present (sugar x 0·63).

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	be considered as a litre. The same provision applies to demijohns, flasks and similar receptacles of glass or other material.		
4	Cider and hydromel:		
	a In bottles .....hundred	60 00	—
	b In other receptacles.....hectolitre	20 00	—
5	Beer (†):		
	a In casks or barrels .....hectolitre	12 00	3 00
	b In bottles .....hundred	20 00	3 00
6	Spirits (¹):		
	a Pure, in casks or barrels (²) hectolitre	50 00 (³)	—
	b Sweetened or flavoured, including rum, brandy &c. in casks or barrels (²):		
	1. Cognac .....hectolitre	90 00	60 00(F)
	2. Other than cognac .. ,,	75 00 (⁴)	(⁶)
	c In bottles of more than half but not exceeding one litre:		
	1. Cognac .....hundred	90 00	60 00(F)
	2. Other than cognac .. ,,	75 00 (⁴)	(⁶)
	d In bottles containing half a litre or less:		
	1. Cognac .....hundred	67 50	45 00(F)
	2. Other than cognac .. ,,	55 00 (⁵)	(⁶)
7	Oils fixed: (⁷)		
	a Fish oil:		
	1. In bottles or other similar receptacles not exceeding 5 litres, quintal	10 00	—
	2. In other receptacles .. ,,	6 00	—
	Fish oils prepared for medicinal purposes, when mixed with other substances are dutiable as medical compounds.		
	b Olive.....quintal	15 00	—
	c Linseed oil:		
	1. Boiled ..... ,,	26 00	—
	2. Other ..... ,,	24 00	—
	d Cotton-seed oil (⁸) ..... ,,	24 00	—
	e Cocoa oil..... ,,	4 00	—
	f Palm oil	Free.	—
	g Castor oil.....quintal	10 00	—
	h Not specially mentioned .. ,,	24 00	—
8	Benzine ..... ,,	24 00	24 00
9	Benzol, toluol, xylol..... ,,	24 00	24 00
	Benzol and other coal-tar oils, light and limpid, for use as raw materials in the manufacture of artificial organic colors or of varnishes, lacquers, and similar products (⁹) .....quintal	—	5 00(A)
10	Oil of turpentine ..... ,,	8 00	3 00

(†) On beer, whether in casks, barrels or bottles, there is levied in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture, according to the duly ascertained saccharine and alcoholic strength of the beer. At the option of the importer the surtax may be collected without analysis on the basis of 16 degrees.

The internal tax of manufacture is 1 lira 20 centesimi per degree and per hestolitre.

(¹) On spirits beyond the duty, the surtax of manufacture must be paid equal to the internal tax of manufacture.

The surtax of manufacture on sweetened or flavoured spirits, including cognac, even when in bottles, can in no case be calculated on an alcoholic strength inferior to 70°. When the Customs have reason to believe that the alcoholic strength of the spirit exceeds 70°, they can have the same analysed and if the alcoholic strength exceeds 70°, the surtax is to be collected on the actual strength ascertained. The internal tax of the manufacture of spirits is fixed at 270 lire per hectolitre of anhydrous alcohol at a temperature 15·56° by centesimal thermometer.

(²) The importation of foreign alcohol of a strength less than 95° of the official centesimal alcoholometer is prohibited.

(³) This duty was raised from 30 to 50 by a decree of Sept. 27, 1910.

(⁴) These duties were raised from 60 to 75 by a decree of Sept. 27, 1910.

(⁵) This duty was raised from 45 to 55 by a decree of Sept. 27, 1910.

(⁶) Cherry brandy and absinthe proceeding from Switzerland are admitted, under the treaty of July 13, 1904, at the following reduced duties, but in a quantity not exceeding 200 hectolitres per annum in the case of cherry brandy and 400 hectolitres in the case of absinthe:

1. In casks and barrels	25 lire per hectolitre.	
2. In bottles of more than half but not exceeding one litre	25 ,,	hundred.
3. In bottles of one-half litre or less..	18 ,,	,,

The surtax is levied at the rate of 70° per hectolitre, without regard to the real alcoholic strength.

The origin of these Swiss products must be proved by proper certificates of origin.

(⁷) Earthnut oil exclusively destined for the manufacture of soap may be admitted at the rate of 4 lire per quintal after being denatured in the manner prescribed by the Minister of Finance and upon compliance with the rules and conditions which, besides denaturing, the Minister is empowered to lay down in order to prevent the oil admitted at the reduced rate being used in any way or to any extent for purposes other than soap making.

(⁸) On cotton-seed oil, whether pure or mixed in whatever proportion with olive or other oils, there is levied, in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture on cotton-seed oil. The internal tax of manufacture on cotton-seed oil is fixed at 14 lire per quintal.

(⁹) Under the treaty with Austria-Hungary, coal-tar oils, in order to be dutiable at the conventional rate, must be denatured at the cost of the interested party, by means of special substances to be decided on by common agreement according to the different industries.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
11	Mineral, resinous and tar oils not specially mentioned: (⁸)		
	a Heavy .....quintal	8 00	(⁹) 8 00(Rus)
	Residues from the distillation of mineral oils (⁸).....quintal	—	0 20(R)
	b Other ..... ,,	24 00	(⁹) 16 00(Rus)
12	Volatile oils or essences (¹⁰):		
	a Of rose.....kilog.	40 00	20 00(F)
	b Of lemon, cedrate, &c. (*agrumi*) ,,	1 50	—
	c Of cloves..... ,,	7 50	—
	d Of mint ..... ,,	7 50	7 50
	e Not specified ..... ,,	3 00	3 00
	The duty on volatile oils or essences shall be levied without deducting the weight of immediate receptacles.		
13	Yeasts .....quintal	12 00	—
	Diamalt ..... ,,	—	Free (A)
14	Ice	Free.	—

II.—COLONIAL GOODS, GROCERIES AND TOBACCO.

15	Coffee:		
	a Raw .....quintal	150 00	130 00
	b Roasted ..... ,,	207 00	—
16	Chicory and all other substitutes for coffee:		
	a Dried.....	Free.	Free.
	b Ground or only roasted (*a*) ..quintal	15 00	8 00
	Roasted molasses ..... ,,	—	(*b*) 6 00(S)
17	Molasses ..... ,,	10 00	—
	Molasses of a purity not less than 63 (based on the percentage of saccharose in the dry substance) is to be subject to the same customs treatment as sugar of the second class. Sugar-cane molasses for the manufacture of coffee substitutes is admitted free of duty, subject to compliance with the regulations laid down by the Minister of Finance.		
18	Sugar:		
	a Of first class.....quintal	99 00	—
	Sugar shall be considered as of first class when on being refined it yields more than 94%. The yield is calculated by deducting from the saccharose percentage, the proportion of soluble ashes multiplied by 5. Sugars mixed with materials of a nature to decrease the yield shall also be considered as of the first class.		
	b Of second class.....quintal	88 00	—
19	Glucose: *a* Solid ..... ,,	40 00	—
	b Liquid ..... ,,	30 00	—
	Solid and liquid glucose are liable, over and above the customs duty, to the surtax of manufacture at a rate equal to the respective internal tax of manufacture. The internal tax of manufacture on glucose is established as follows: Liquid glucose 20 lire and solid glucose 40 lire per quintal.		
20	Sweetmeats and preserves with sugar or honey .....quintal	125 00	(*c*) 100 00
21	Tea biscuits ..... ,,	60 00	—
	Farinaceous milk food containing not more than 33% of added sugar (*d*) quintal	—	33 00(S)
22	Syrups: For beverages..... ,,	60 00	—
	Syrups in which medicinal substances enter shall be classed as medicinal compounds.		
23	Cocoa: *a* In the bean .....quintal	30 00	—
	b Pounded, ground, or in paste ,,	125 00	60 00
24	Cocoa butter ..... ,,	30 00	—
25	Chocolate ..... ,,	200 00	(*e*) 90 00

(⁸) Under the treaty with Roumania, to be admitted at the Conventional rate, residues from the distillation of mineral oils shall fully comply with the following conditions:

1. They must be viscous and of a blackish colour.
2. Their specific gravity must be greater than 0,925 at a temperature of 15° of the centesimal thermometer.
3. They must not contain more than 20 % (by volume) of products distilling below 310°C., these products having a specific gravity not less than 0,885 at 15°C.
4. Their flashing point (determined by the Martens-Pensky apparatus) must not be lower than 100°C. nor higher than 150°C.
5. They must contain, in a proportion exceeding 15%, tarry or resinous matter precipitating by concentrated sulphuric acid (66°Bé.).

No statistical duty is to be levied on the above residues.

(⁹) Under the treaty with Russia the duty on petroleum and other refined mineral oils suitable for lighting purposes, included under No. 11b, may be calculated, at the option of the importer, either on the weight, on the basis of 100 kilos. or on the volume; in the latter case, 125 litres at 15° centigrade are to be taken as equivalent to 100 kilos. net.

(¹⁰) On alcoholic essences of rum, cognac or the like containing spirit is levied, in addition to the duty, a surtax on the alcohol equal to the internal tax of manufacture, on the basis of 0.57 litre of anhydrous alcohol to each kilo. of essence, including the immediate receptacles. The amount of this surtax is 1 lira 14 centesimi per kilo.

(*a*) On prepared chicory, as well as on all other substances which can be used as substitutes for prepared chicory and coffee, there is levied, in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture on chicory. The internal tax of manufacture is fixed at 50 lire per quintal.

(*b*) In virtue of the treaty with Switzerland, only roasted molasses presented in packets as a substitute for coffee, is admitted at the rate of 6 lire.

(*c*) Agreement with France. The duty of 100 lire is, under the treaty with Switzerland, also applicable to preserves and sweetmeats containing sugar.

(*d*) Under the treaty with Switzerland, in taxing farinaceous milk food no account is to be taken of the sugar naturally contained in the milk; the importer shall have the right to pay, in lieu of the fixed duty of 33 lire, the duty on wheaten flour, plus the duty on the quantity of sugar contained in the product.

(*e*) The duty of 90 lire is, under the treaty with Switzerland, also applicable to chocolate containing milk.

II.—COLONIAL GOODS, GROCERIES AND TOBACCO—continued.

No. and letter.	Goods.		Import Duties. General. Lire c.	Conventional. Lire c.
26	Cinnamon	quintal	150 00	—
27	Cloves	,,	150 00	—
28	Pepper and pimento	,,	120 00	—
	Red pepper	,,	—	80 00(Sp)
29	Tea	,,	250 00	—
30	Vanilla	,,	350 00	—
31	Saffron	kilog.	20 00	—
32	Nutmegs: *a* With shell	quintal	180 00	—
	b Without shell	,,	300 00	—
33	Mustard: Liquid, in powder or prepared	quintal	11 00	8 00 (F)
34	Spices not specified	,,	27 50	25 00 (F)
35	Tobacco: *a* In leaves or stalks		Prohibited.	—
	b Manufactured:			
	1. Manilla and Havana cigars, imitation Havana cigars, and cigarettes ("*spagnoletto*")	kilog.	35 00	—
	2. Of any other quality	,,	20 00	—
36	Juice of tobacco		Prohibited.	—

III.—CHEMICAL PRODUCTS, MEDICINAL GOODS, RESINS AND PERFUMERY.

No. and letter.	Goods.		General. Lire c.	Conventional. Lire c.
37	Acids: *a* 1. Acetic, impure	quintal	2 00	—
	Impure acetic acid includes crude pyroligneous acid and acetic acid, be it or not limpid as water, containing substances of an empyreumatic or bituminous smell, proceeding from the distillation of wood, and having less than 50% of total acidity, calculated as acetic acid.			
	2. Pure acetic, containing in weight anhydrous acetic acid, namely:			
	a 10% or less	quintal	2 00	—
	b More than 10% but less than 30%	quintal	6 00	—
	c 30% or more, but less than 50%	,,	10 00	—
	d 50% or more, but less than 70%	,,	14 00	—
	e 70% or more, but less than 90%	,,	18 00	—
	f 90% or more, but less than 98%	,,	20 00	—
	g 98% or more (acetic acid glacial)	,,	22 00	—
	Pure acetic acid will be liable, over and above the customs duty, to the surtax of manufacture at a rate equal to the internal tax of manufacture, according to the quantity of anhydrous acetic acid contained therein.			
	The internal tax on the production of pure acetic acid, and on the rectification of impure acetic acid is established as follows:			
	Pure acetic acid containing anhydrous acetic acid, namely: *a* 10% or less, 15 lire per quintal. *b* More than 10, but less than 30%, 51 lire per quintal; 30% or more, but less than 50%, 90 lire per quintal; 50% or more, but less than 70%, 126 lire per quintal; 70% or more, but less than 90%, 162 lire per quintal. *c* 90% or more, 180 lire per quintal.			
	b Arsenious	quintal	4 00	—
	c Benzoic	,,	10 00	10 00
	d Boric: 1. Crude		Free.	—
	2. Refined	quintal	7 00	—
	e Carbonic	,,	10 00	—
	f Citric	,,	50 00	—
	g Chlorhydric	,,	1 00	—
	h Phenic	,,	10 00	10 00
	i Phosphoric	,,	10 00	—
	j Gallic and pyrogallic	,,	10 00	—
	Pure gallic	,,	—	10 00 (G)
	k Greases and fats before the point of solidification at a temperature of more than 40 but less than 48° C.	quintal	4 00	—
	l Lactic	,,	25 00	—
	m Nitric	,,	1 50	—
	n Oleic (*oleina*)	,,	4 00	—
	o Oxalic	,,	10 00	10 00
	p Salicylic	,,	80 00	—
	q Sulphuric	,,	0 50	—
	r Sulphurous	,,	10 00	—
	s Stearic	,,	8 00	(*a*) 8 00
	t Tannic:			
	1. Impure		Free.	—
	Tannic extracts		—	Free (A)
	2. Pure	quintal	10 00	10 00
	u Tartaric	,,	10 00	10 00
	v Not specially mentioned	,,	10 00	10 00
38	Ammoniac	,,	5 00	—
39	Hydrate of baryta:			
	a Crystallised	,,	4 50	—
	b Fused or anhydrous	,,	8 00	—
	Anhydrous baryta shall be classed as such even if it has not been deprived of all the water of crystallisation.			
40	Magnesia, calcined or caustic:			
	a Impure:			
	1. For use in metallurgy, of a gray brown colour and containing not less than 5% of ferric oxide		Free	—
	The Minister of Finance has the power of determining that the destination for use in metallurgy shall be assured by the Custom-house authorities in the manner prescribed by him.			
	2. Other	quintal	25 00	—
	b Pure	,,	50 00	—

(*a*) Under the treaties with Austria-Hungary and Germany the duty of 8 lire is also applicable to stearine and palmitine.

No. and letter.	Goods.		Import Duties. General. Lire c.	Conventional. Lire. c.
41	Caustic potash	quintal	2 00	2 00
42	,, soda	,,	2 00	—
43	Oxides:			
	a Alumina, hydrated (pure alumina)	quintal	4 00	(*b*) 4 00
	b Of iron	,,	4 00	—
	c Of lead	,,	8 00	—
	d Of tin	,,	8 00	—
	e Of zinc	,,	5 00	5 00
44	Carbonates:			
	a Of barium	,,	2 00	—
	b Of magnesia (*c*)	,,	25 00	—
	c Of lead	,,	8 00	—
	d Of potash	,,	0 50	—
	e Of soda	,,	0 50	0 50
45	Bromides	,,	50 00	—
46	Iodides	,,	50 00	—
47	Chlorides:			
	a Of lime, of potash, and of soda (hypochlorides)	quintal	4 00	—
	b Of calcium	,,	1 00	—
	c Of magnesium	,,	1 00	—
	d Of potassium		Free.	—
	e Of mercury (corrosive sublimate)	quintal	30 00	—
48	Sea and rock salt		Prohibited.	—
	The free importation of salt is authorised into the Islands not subject to the monopoly.			
	Every mixture of soluble salts in which chlorine enters in a proportion greater than 15·2% and sodium in a proportion greater than 9·8% is considered as salt.			
49	Salts extracted from mineral waters from the springs, for hygienic and curative purposes (*d*)	quintal	10 00	(*e*) —
	Dittto of Darkau, Franzensbad, Hall, Hallein, Karlsbad, Marienbad, Zablacz &c.	quintal	—	10 00 (A)
50	Chlorates and perchlorates of potash and soda	quintal	20 00	—
51	Chromates and bichromates of potash and soda	quintal	10 00	4 00
52	Nitrates: *a* Of silver	kilog.	5 00	5 00
	b Of potash	quintal	3 00	—
	c Of soda: 1. Crude		Free.	—
	2. Refined	quintal	3 00	—
53	Permanganates of potash and soda	,,	10 00	4 00
54	Sulphates: *a* Of aluminium and compounds	quintal	1 00	—
	b Of ammonia		Free.	—
	c Of barium	quintal	1 00	1 00
	d Of iron	,,	2 00	—
	e Of magnesia	,,	1 50	—
	f Of manganese	,,	5 00	—
	g Of potash		Free.	Free.
	h Of copper	quintal	2 00	—
	i Of soda	,,	0 50	—
	l Of zinc	,,	2 00	—
55	Sulphides:			
	a Of carbon	,,	10 00	10 00
	b Of mercury (cinnabar or vermilion)	,,	100 00	80 00
	c Of potash and of soda	,,	10 00	4 00
56	Sulphites, bisulphites and hyposulphites of calcium, of potash and of soda	quintal	5 00 [O]	10 00 [O]
57	Silicates of potash and soda:			
	a Liquid or in solution	,,	0 50	—
	b Solid	,,	1 20	—
58	Borax or borate of soda	,,	5 00	—
59	Carbide of calcium	,,	10 00	4 00
60	Ammoniacal salts, not specially mentioned	quintal	10 00	—
61	Salts of antimony	,,	15 00	—
62	Salts of silver, not otherwise mentioned	kilog.	5 00	—
63	Salts of bismuth	quintal	100 00	—
64	Salts of mercury, not otherwise mentioned	quintal	100 00	—
65	Salts of gold and platinum	kilog.	10 00	—
66	Salts of tin	quintal	10 00	10 00
	Perchloride of tin, liquid and dry (salts of tin—"*zinnsalz*")	quintal	—	4 00 (G)(S)

(*b*) Under the treaty with Germany, gelatinous alumina is to be classed in No. 43*a*.

(*c*) Carbonate of magnesia manufactured in the Valley of Ledro is admitted, in virtue of the treaty with Austria-Hungary, at the rate of 15 lire per quintal, up to an annual quantity of 220 quintals gross, and on condition that the origin of the product be proved by certificates issued by the competent authorities.

(*d*) The importation of salts of mineral and spring waters for health or curative purposes, containing more than 25% of chloride of sodium is subject to compliance with the formalities laid down by the Minister of Finance in reference to the control of the trade in salts and saline mixtures for health or curative purposes. Said salts containing more than 25% of sodium chloride will be liable, over and above the customs duty, to the surtax at a rate equal to the tax affecting the internal production. According to Art. 4 of Law No. 1329, of July 3, 1904, modified by Law No. 207, of May 17, 1906, the salts and saline mixtures extracted from mineral waters are dutiable at the same rate as salt for industrial purposes sold to the public (*i.e.* 12 lire per quintal) on the quantity of chloride of sodium which they contain.

(*e*) For salts containing not more than 25% of chloride of sodium the duty of 10 lire is fixed by the treaty with Germany.

[O] These duties are obviously incorrect. They would appear by inadvertence to be transposed, so that the duty should really be 10 lire under the general tariff and 5 lire under the conventional tariff.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
67	Salts of thorium, cerium, zirconium kilog.	5 00	—
68	Bromine	Free.	Free.
69	Iodine	,,	,,
70	Phosphorus, white or red .....quintal	100 00	—
	Phosphorus intended for the manufacture of all kinds of matches shall be allowed to enter free, subject to compliance with such regulations as the Minister of Finance shall establish with the view of controlling its entry into the factories. The importation of phosphorus intended for any other purpose is subject to the authorisation of the Minister of Finance, and to the observance of such special regulations as he shall establish for this purpose.		
71	Alcohol amyl.....hectolitre	30 00	—
72	,, methylated..... ,,	30 00	—
73	Glycerine .....quintal	10 00	4 00
74	Nitrobenzine, raw..... ,,	4 00	—
75	Ether (†)..... ,,	90 00	—
76	Acetone .....hectolitre	40 00	—
77	Chloroform (†) .....quintal	90 00	—
78	Acetate of impure lime..... ,,	1 00	—
79	Acetates and pyrolignites, not specially mentioned .....quintal	4 00	—
	Acetates of barium, of lime, of potash and of soda.....quintal	—	4 00(G)
80	Citrate of lime ..... ,,	10 00	10 00
81	Prussiate of potash, yellow and red	Free.	Free.
82	Salicylates, excepting alkaloidal salicylates quintal	80 00	80 00
83	Tartar, crude, scrapings of casks	Free.	—
84	Dregs of wine	,,	—
85	Cream of tartar .....quintal	4 00	—
86	Aniline and its salts	Free.	Free.
87	Naphthaline .....quintal	10 00	10 00
88	Casein ..... ,,	10 00	10 00
89	Saccharin .....kilog.	10 00	—
	The importation of saccharin is only permitted when intended for pharmaceutical purposes, and on compliance with the regulations prescribed by the Minister of Finance.		
90	Sugar of milk.....quintal	60 00	—
91	Alkaloids:		
	a Quinine salts .....kilog.	12 00	5 00
	b Not specially mentioned, and their salts .....kilog.	12 00	5 00
92	Chemical manures	Free.	—
93	Chemical products, n.s m. *.....quintal	10 00	10 00
	Oxalate (bi-oxalate) of potash; salts of strontia; cyanide of potassium; sulphide of arsenic (orpiment), yellow and red, not in powder; pure albumen; salts of cadmium; oxide of copper; preparations for preventing scaling in boilers; oxide of antimony; benzoates; glazing for dressing tissues; citrate of iron; liver (*fegato*) of sulphur; phosphates; mastic, composed of nut or linseed oil and oxide or carbonate of lead; mastic, composed of resin, wax and ochre, employed for joining marble and similar materials, or for covering corks of bottles.....quintal	—	4 00(G)
94	Liquorice roots:		
	a Not pulverised	Free.	—
	b Pulverised .....quintal	20 00	—
95	Medicinal woods, roots, barks, leaves, lichens, flowers, herbs, fruits and seeds, not specified:		
	a Not pulverised.....quintal	3 00	—
	b Pulverised ..... ,,	30 00	—
96	Cassia and tamarinds in the natural state (*a*) .....quintal	7 00	—
97	Manna, raw or in sticks ..... ,,	10 00	—
98	Camphor:		
	a Raw	Free.	—
	b Refined.....quintal	25 00	25 00
99	Peels:		
	a Of acid fruits, fresh or dried	Free.	—
	b Of cinchona:		
	1. Not pulverised	Free.	—
	2. Pulverised.....quintal	20 00	—
100	Juices:		
	a Of orange	Free.	—
	b Of citron and lemon:		
	1. Raw ..... ,,		—
	2. Concentrated ..... ,,		—
	c Of liquorice .....quintal	10 00	—
	d Of aloe ..... ,,	10 00	—
	e Of other medicinal plants not specified quintal	10 00	—
101	Antiseptic cotton and wadding.... ,,	10 00	10 00

(†) Ether and chloroform are dutiable without deducting the weight of the immediate receptacles

* Chemical products not specially mentioned containing alcohol or in the manufacture of which alcohol is used, will be liable, over and above the customs duty, to the surtax in respect of the quantity of alcohol imported therewith or used in manufacturing same. The amount of this surtax shall be fixed by the Minister of Finance with the advice of the Board of Customs experts.

(*a*) On tamarinds containing more than 28% of sugar (calculated as invert sugar) there shall be levied, in addition to the Customs duty on the tamarinds, the Customs duty and the surtax on sugar of the second class, assessed on the quantity of contained sugar exceeding the said limit.

No. and letter.	Goods.	Import Duties General. Lire c.	Conventional. Lire c.
102	Medicinal articles not specified (*b*)..quintal	10 00	—
	Pepsin pure; hop extract; terpene ,,	—	10 00(G)
103	Medicinal compounds not specified (*b*) .....quintal	120 00	—
	Camphorated oil..... ,,	—	10 00(G)
	Pastilles, pills, granules and capsules quintal	—	100 00(F)
	Wines, syrups, elixirs..... ,,	—	40 00(F)
	Other ..... ,,	—	60 00(F)
	All substances which, on their immediate wrappers or otherwise, indicate that they possess medicinal properties are considered as compound medicines. Medicinal compounds include medicinal drugs mixed together, or mixed with pulp, juice or extracts, or moistened or liquefied with syrups, mucilage, spirits &c. whether such mixtures occur in the form of powder or dry paste, or whether in a moist or liquid state. Medicinal compounds also include artificial balsams and the effervescing citrates of magnesia and lithium.		
	The duty on medicinal compounds is levied without deduction for the weight of the immediate receptacles.		
104	Perfumery:		
	a Containing alcohol (*c*) ..... quintal	115 00 (*d*)	—
	b Non-alcoholic ..... ,,	100 00	50 00(F)
	The duty on perfumery is payable without deducting the weight of the immediate receptacle.		
105	Paraffin, solid.....quintal	15 00	—
106	Ceresin (purified ozokeret) .... . ,,	15 00	(*e*) 8 00
107	Vaseline:		
	a Natural ..... ,,	15 00	—
	b Artificial ..... ,,	30 00	—
108	Vegetable tar ..... ,,	2 00	—
109	Gums, resins and resinous gums:		
	a Colophony and Greek pitch .. ,,	2 00	—
	b Other:		
	1. Native, raw..... ,,	2 00	—
	2. Not specified ..... ,,	9 00	—
110	Sealing wax..... ,,	30 00	—
111	Soap:		
	a Common ..... ,,	8 00	7 00 (F)
	b Scented (*f*) ..... ,,	10 00	35 00 (F)
	c Prepared with glycerine..... ,,	60 00	—
112	Cart and machine grease:		
	a Containing heavy mineral oils ,,	8 00	—
	Cart grease of every kind containing mineral oil of specific weight greater than 0·875 in a proportion not exceeding 15%.....quintal	—	5 00(A)
	b Containing other mineral oils .. ,,	30 00	—
	c Other ..... ,,	8 00	5 00
	Composed of oil of resin and lime ..	—	Free (A)
113	Candles:		
	a Of stearine.....quintal	15 00	—
	b Of paraffin ..... ,,	20 00	—
	Stearine candles mixed with more than 30% of paraffin are dutiable as paraffin candles.		
114	Matches (*g*):		
	a Of wood .....quintal	10 00	—
	b Of stearine, wax and the like.. ,,	15 00	—
115	Mantles for incandescent gas prepared with salts of rare metals, whether calcined or treated with collodion or not hundred	5 00	—
116	Gunpowder and other explosives (*h*):		
	a Gunpowder:		
	1. Blasting .....quintal	150 00	—
	2. Sporting ..... ,,	200 00	—
	b Other explosives.. ..... ,,	180 00	—

(*b*) Medicinal articles and medicinal compounds, containing alcohol, or in the manufacture of which alcohol has been employed, shall, in addition to the ordinary duty, pay a surtax on the quantity of the alcohol contained therein on importation or used in their manufacture. The amount of this surtax shall be determined by the Ministry of Finance, with the advice of the Board of Customs experts.

(*c*) Alcoholic perfumery shall, in addition to the import duty, pay a surtax equal to the internal tax of manufacture, on the basis of 80 litres of anhydrous alcohol to 1 quintal of perfumery, including the weight of the immediate receptacles. The surtax has been fixed at 160 lire per quintal. The surtax of manufacture on alcohol shall be collected after deducting the weight of the immediate receptacles, in the case of imports from countries entitled to the most favoured nation treatment, when the importer consents to abide by the ascertainment of such weight.

(*d*) This duty was raised from 100 to 115 by a decree of Sept. 27, 1910.

(*e*) Under the treaty with Austria-Hungary and Germany the duty, 8 lire, is applicable to ceresin, pure or mixed with paraffin.

(*f*) Common soap similar in shape to toilet soap is dutiable as scented soap.

(*g*) Matches, besides the import duty, are liable to a surtax of manufacture equal to the internal tax of manufacture.

The surtax has been fixed at 1 centesimo per 30 matches of wax, wood or other materials, fine, *i.e.* combined with paraffin, stearine &c. and to the same surtax per 3 matches of wax, called *five minutes* (*ascendiscala*), or per 60 matches of wood or other materials, common, *i.e.* sulphured. Matches with two inflammable ends shall be liable to double the surtax.

(*h*) On blasting and sporting powder (manufactured with saltpetre, sulphur and charcoal), as well as on other explosives, there shall be levied, in addition to the duty, a surtax equal to the internal tax of manufacture.

The tax on the manufacture of gunpowder or any other kind of explosive is established as follows:

	L. c.
Sporting powder and any other explosive for mines kilog.	1 25
Blasting powder for mines and gunpowder not in lumps (that is in a state of dust) .....kilog.	0 50
All other explosives for sporting or for loading firearms in general..... .....kilog.	2 50

III.—CHEMICAL PRODUCTS, MEDICINAL GOODS, RESINS AND PERFUMERY—continued.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
117	Cartridges:		
	a Empty cartridges, without caps..quintal	60 00	—
	b Empty cartridges, with caps.. „	160 00	(*a*) 75 00
	c Loaded cartridges ..... „	270 00	(*a*) 200 00
	Are also considered as loaded cartridges even those which, in lieu of gunpowder, contain any other kind of explosive.		
118	Percussion and fulminating caps..quintal	260 00	220 00
119	Miners' fuses ..... „	50 00	—
		In addition to the duty on covering (*b*).	

IV.—COLORS AND MATERIALS FOR DYEING AND TANNING.

No. and letter.	Goods.	General. Lire c.	Conventional. Lire c.
120	Wood for dyeing and tanning:		
	a Not ground .....quintal	Free.	—
	b Ground..... „	2 00	—
121	Roots, barks and fruits for dyeing and tanning:		
	a Not ground	Free.	Free.
	b Ground.....quintal	2 00	—
122	Sumach:		
	a Not ground	Free.	Free.
	b Ground.....quintal	2 00	—
123	Leaves, lichens, flowers and herbs for dyeing and tanning not mentioned:		
	a Not ground	Free.	Free
	b Ground .....quintal	2 00	—
124	Gambier and catechu	Free.	—
125	Indigo	„	(*c*)
126	Cochineal and kermes	„	—
127	Coloring extracts from dye-woods, and other dyeing materials of all kinds .. quintal	12 50	10 00
128	Umber earths in the natural state.....	Free.	—
129	Colored earths (boles, ochres) natural or artificial, not mentioned .....quintal	4 00	—
130	Colors derived from tar or other bituminous substances (*d*):		
	a Dry.....	Free.	Free.
	b In paste or liquid.....	„	„
131	Colors, not specially mentioned ..quintal	12 50	(*e*) 10 00
132	Varnish:		
	a Spirituous (*f*) ..... „	45 00 (*g*)	—
	b Non-alcoholic:		
	1. Containing mineral oils.. „	30 00	—
	2. Other ..... „	30 00	20 00
133	Pencils:		
	Not sheathed:		
	1. Colored pastels	100 00	100 00
	2. Other „ ..... „	50 00	10 00 (F)
	With polished or varnished sheath „	100 00	—
	1. Ditto, including white .... „	—	50 00 (G)
	2. Not including white ..... „	—	100 00 (G)
	Of all other kinds ..... „	50 00	50 00
134	Ink: *a* Printing ink ..... „	15 00	12 00
	b Of all other kinds	15 00	15 00
135	Shoe blacking:		
	1. In boxes, jars or similar receptacles ..... „	12 00	—
	2. In other receptacles ..... „	8 00	—
136	Blacks:		
	a Bone black ..... „	0 50	0 50
	b Lamp black ..... „	5 00	—
	Blacks not specified ..... „	5 00	—

(*a*) Agreement with France.

(*b*) The weight of the covering taken as 2-3rds of total weight paying the specific duty of 50 lire.

(*c*) In virtue of the treaty with Germany, synthetic indigo cannot be liable to other or higher duties than are leviable on natural indigo.

(*d*) According to the treaty with Germany, colors extracted from tar by means of gallic acid, sulphur or sulphides are classified under No. 130 *a* and *b*. Under the treaty with Switzerland, tar dyes (aniline, naphthaline, resorcine, anthracine dyes; vidal dyes) are included under No. 130 even when they contain substances (*e.g.*, chloride of sodium, in a proportion not exceeding 50% acetic acid, dextrine, sulphate of sodium &c.) the addition of which is solely intended to reduce or fix their shade, to prevent their precipitation in the bath, or to give the dyes similar properties having the effect of increasing their utility. If in order to ascertain that the dyes do not contain more than 50% of chloride of sodium, an analysis should be necessary, the importers will be at liberty to at once remove the goods from the Customs, and to freely dispose of the same, upon making a deposit or furnishing bond for the amount of the monopoly price of the common salt, at the rate of 30 kilogs. of salt for every 100 kilogs. of dye. In case the analysis shows that the dye contains more than 50% of chloride of sodium, the monopoly price shall be charged on the quantity exceeding that limit.

(*e*) The duty of 10 lire is, in virtue of the treaty with Germany, also applicable to aniline lacs. By "aniline lacs" shall be understood the combinations of aniline with alumina and oxides of tin, lead or iron (without admixture of mineral oil or alcohol), in dry or moist paste.

(*f*) On alcoholic varnishes there is levied, in addition to the import duty, a surtax on the alcohol equal to the internal tax of manufacture, on the basis of 67 litres of anhydrous alcohol to a quintal of varnish on which the import duty is levied. The amount of the surtax is 134 lire per quintal.

(*g*) This duty was raised from 35 to 45 by a decree of September 27, 1910.

V.—HEMP, FLAX, JUTE AND OTHER FIBROUS PLANTS EXCEPTING COTTON (*e*) (*f*).

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
137	Hemp:		
	Raw and combed.....	Free.	—
138	Flax:		
	a Raw.....	„	—
	b Combed	„	—
139	Jute:		
	a Raw.....	„	—
	b Combed	„	—
140	Vegtable fibre, not specially mentioned:		
	a Raw.....	„	—
	b Combed	„	—
141	Cordage, rope and twine, even tarred:		
	a Exceeding 2 millimetres in thickness quintal	14 00	—
	b 2 millimetres in thickness and less .. quintal	25 00	—
142	Yarns of linen, single:		
	a Unbleached, measuring per kilogramme:		
	1. Up to 7,000 metres.....quintal	14 00	(*g*)
	2. More than 7,000 and up to 15,000 metres .....quintal	19 00	17 50
	3. More than 15,000 and up to 20,000 metres .....quintal	28 00	17 50
	4. More than 20,000 and up to 37,000 metres .....quintal	28 00	22 00
	5. More than 37,000 metres	28 00	(*g*)
	b Lye-washed or bleached	Dutiable as unbleached yarn with an increase of 25%.	—
	Measuring per kilogramme:		
	1. From 7,000 to 20,000 metres.... quintal	—	17 50 (A)
	2. More than 20,000 and up to 37,000 metres.....quintal	—	22 00 (A)
	3. More than 37,000 metres.... quintal	—	35 00 (A)
	Yarns, slightly blued or with another light tint which disappears in washing, shall be considered as bleached.		
	c Dyed	Dutiable as unbleached yarn with an increase of 25 lire per quintal.	—
143	Yarns of hemp single	Dutiable as single yarns of linen according to kind.	—
144	Yarns of linen and of hemp, twisted	Dutiable as single yarns with an increase of 17 lire per quintal.	—
145	Yarns of jute:		
	a Single:		
	1. Unbleached .....quintal	10 00	—
	2. Lye-washed or bleached.. „	12 50	—
	3. Dyed ..... „	35 00	—
	b Twisted	Dutiable as single yarns with an increase of 17 lire per quintal.	—
146	Shoemakers' thread .....quintal	110 00	80 00 (F)
147	Sewing thread of linen or hemp, on bobbins, in balls or otherwise prepared for retail sale.....quintal	110 00	—
148	Nets	Duty on the component thread with an increase of 10%.	—
149	Tissues of jute:		
	a Unbleached, plain .....quintal	20 00	—
	b Velveted..... „	150 00	(*a*) 100 00
	Jute carpets, even with cotton warp:		
	1. Velvet like.....quintal	—	60 00 (A)
	2. Chenille carpets ..... „	—	40 00 (A)

(*e*) By virtue of the treaty with Switzerland, colored shades resulting from the natural color of the raw materials employed, as, for instance, the brownish or reddish tints of yarns manufactured from Egyptian cotton (maco) and the similar tints of tissues manufactured with such yarns shall not be considered as dyed.

(*f*) In the classification of articles included in the Categories V., VI., VII. and VIII. woven fringes, even when knotted, are not taken into consideration.

(*g*) In virtue of the treaty with Austria-Hungary, the duties leviable on unbleached linen yarns are not to exceed those on bleached yarns of the same category

(*a*) Agreement with France. Under the treaty with Germany, the duty of 100 lire shall also apply to linen plush of all kinds.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	c Other, of any kind (*b*)	Duty on linen tissues according to kind.	

For mixed tissues of this category, as well as of Categories VI. and VII. the duty on the material predominating in weight is applicable; in case the weight is equal, the duty on the most highly taxed material shall be levied.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
150	Tissues of linen (*b*) (*c*):		
	a Unbleached:		
	1. Plain, having in a square of 5 millimetres in warp and weft:		
	a 10 elementary threads or less ..... quintal	25 00	(*d*)
	b From 10 to 26 threads, inclusive ..... quintal	75 00	66 40
	c From 26 to 40 threads ..	96 00	84 00
	d More than 40 and up to 45 threads..... ,,	122 00	84 00
	e More than 45 threads ,,	122 00	(*d*)
	Transmission belts and hose-pipes, not impregnated with oil or other greasy substances ..... quintal	—	60 00 (S)
	To establish the number of threads in a square of 5 millimetres side, the threads of the weft and those of the warp are to be counted and added together. Threads not entirely included in the 5 millimetres are not to be counted. Should it be impossible to count the threads in the warp or in the weft, the tissues shall be considered as belonging to the highest class as to the number of threads.		
	This note likewise applies to Category VI. (*e*).		
	2. Worked and damasked	Duty on unbleached tissues with an increase of 20 lire per quintal.	(*f*)
	b Lye-washed or bleached	Duty on unbleached tissues with an increase of 30 %.	—
	1. Linen tissues, lye-washed or bleached, plain, having in warp and weft, in a square of 5 millimetres side:		
	More than 10 and up to 26 threads quintal	—	66 40 (A) (S)
	More than 26 and up to 45 threads quintal	—	84 00 (A) (S)
	More than 45 threads (*g*) ,,	—	158 60 (A) (S)
	2. Linen tissues, lye-washed or bleached, worked or damasked	—	Conventional duty on plain bleached tissues (A) (S)
	c Dyed or in colors	Duty on unbleached tissues with an increase of 35 lire per quintal.	Conventional duty on unbleached tissues with an addition of 35 lire per quintal (*h*).

Tissues, unbleached or bleached, with narrow colored stripes in order to show that they are intended for the use of hospitals and other similar charitable institutions, for military supplies, or for making sacks or other wrappers, shall be dutiable as unbleached or bleached tissues, according to quality. The same provision applies to Class VI.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	d Printed	Duty on bleached tissues with an increase of 80 lire per quintal.	—
151	Tissues of hemp (*c*)	Duty on tissues of linen according to kind.	—
152	Embroidered tissues (*d*):		
	a Chain-stitch ..... quintal	200 00 in addition to the duty on the respective tissue.	—
	b Lock-stitch ..... ,,	300 00 in addition to the duty on the respective tissue.	—
153	Cloth of linen and hemp:		
	a Tarred, oiled and the like .... ,,	30 00	—
	Stout cloth of linen, hemp or jute, rendered waterproof by means of oil or tar (*e*) ..... quintal	—	30 00 (A)
	Transmission belts and hose-pipes, impregnated with oil or other greasy substances, even with the addition of coloring substances ..... quintal	—	30 00 (S)
	b Waxed (*f*) ..... ,,	60 00	—
	c Emery cloth ("*tele smerigliate*") ,,	45 00	—
154	Hosiery and knitted goods:		
	a Stockings, socks and gloves:		
	1. Cut ..... quintal	195 00	—
	2. Shaped ..... ,,	245 00	—
	The duties on stockings, socks and gloves, whether of this or any other category, also include the needlework surtax, but not the surtax for embroidery. In the case of stockings, socks and gloves comprised in Categories VI. and VII., this provision is conventionalized by the treaty with Germany, under which in the classification of stockings, socks and gloves of the categories aforesaid, ribbon borders or small tape attachments used for securing or fastening, are not even taken into account. Gloves and stockings or socks simply cut from knitted stuffs in the piece and not sewn are classified as sewn goods. Those with diminished mesh ("*a punto diminuito*") are classified as shaped stockings, socks and gloves, even if the pieces turned out by the machine, joined to one another, have not yet been separated by cutting or otherwise.		
	b Other: 1. Plain ..... quintal	130 00	—
	2. Shaped ..... ,,	195 00	—
155	Lace and tulles ..... kilog.	7 00	—
156	Galloons and ribbons ..... quintal	130 00	110 00 (F)
157	Trimmings ..... ,,	130 00	—
	Plaits and strips (*laizes*) for hats of gummed threads of hemp, jute or ramie, even with warp of cotton thread .... quintal	—	65 00 (S)
	Plaits of vegetable fibres of the "*musa*" species..... quintal	—	80 00 (J)
158	Buttons ..... ,,	130 00	110 00 (F)
159	Tissues mixed with metallic threads to a proportion of less than 50 %:		
	a With thread of gold or silver, or gilt or silvered ..... kilog.	5 00 in addition to the duty on the tissue according to kind.	—
	b With thread of common metal, neither gilt nor silvered..... kilog.	2 00 in addition to the duty on the tissue according to kind.	—
160	Articles, sewn:		
	a Sacks	Duty on the tissue with an additional 10 %.	Conventional duty on the tissue with an additional 10 %.

(*b*) Under the treaty with Austria-Hungary, plaitings of wood shavings glued on hemp, linen or jute tissues, for the manufacture of hats, shall conventionally be treated as plaits of straw, bark &c. for the manufacture of hats (No. 246*b*, 1).

(*c*) According to the treaty with Switzerland, in counting the number of threads in tissues of all kinds, no account is taken of the selvages. In counting the number of threads in handkerchiefs and in umbrella or sunshade coverings, no account is taken of the borders. If, in a same piece of tissue, some parts are closer woven owing to the inequality of manufacture, the number of threads shall not be taken on the closer woven parts.

(*d*) In virtue of the treaty with Austria-Hungary, the duties leviable on plain unbleached linen tissues cannot exceed those on bleached tissues of the same category.

(*e*) That portion of the note which states that threads not entirely included in the 5 millimetres are not to be accounted as applicable, in virtue of the treaty with Switzerland, as regards the tissues of Categories V. and VI.

(*f*) Under the treaty with Austria-Hungary the duties leviable on unbleached linen tissues cannot exceed those on bleached tissues of the same category.

(*g*) The conventional rate for tissues having more than 45 threads has only been fixed by the treaty with Austria-Hungary.

(*h*) Under the treaty with Austria-Hungary, this treatment expressly applies to colored or dyed tissues, worked.

(*c*) Under the treaty with Austria-Hungary, plaitings, tissues of wood shavings glued on hemp, linen or jute tissues, for the manufacture of hats, shall conventionally be treated as plaits of straw, bark &c. for the manufacture of hats (No. 246*b*, 1).

(*d*) Embroidered tissues of this or other categories are, in virtue of the treaty with Switzerland, dutiable without regard to the material, quality or color of the yarn constituting the embroidery, but this can only refer to textile threads. Under the same treaty, the duties of Nos. 152, 173, 174*e*, 194*e* and 217 are applicable to embroideries and embroidered articles, whether festooned or cut out or not.

Tissues (tulle, muslin, tarlatan, gauze, etamine, &c.), lightly attached to embroideries, and serving only to preserve them, are free of duty.

(*e*) Under the treaty with Austria-Hungary, the conventional duty established for this number is also applicable to stout tissues of linen, hemp or jute, weighing more than 400 grammes per square metre, rendered waterproof by means of greases, chemical products or metallic soap.

(*f*) The treaty with Switzerland stipulates that linen cloths for hangings ("Salubra," "Tekko," &c.) coated with an oily substance, or colored, printed, bronzed or dry stamped (goffered), are also entitled to the conventional treatment of No. 153*b*.

V.—HEMP, FLAX, JUTE AND OTHER FIBROUS PLANTS EXCEPTING COTTON—continued.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	b Bed and table linen, towels, and the like (*a*) (*b*)	Duty on the tissue with an additional 10 %.	Conventional duty on the tissue with an additional 10 %.
	Handkerchiefs of tissues of linen, embroidered, only hemmed	—	Duty on the embroidered tissue with an addition of 15 lire per quintal (S).
	By "linen" are only understood sheets, pillow slips, tablecloths, napkins and handkerchiefs. Underlinen and other wearing apparel are not included. This note also applies to Category VI.		
	c Collars, cuffs and shirts, for men	Double the duty on the component tissue.	Conventional duty on the tissue with an additional 50 % (F).
	d Other (*b*) (*c*)	Duty on the component tissue with an additional 50 %.	—
	Corsets and stays:		
	a Trimmed or embroidered (*c*) ....each	—	0 60 (F)
	b Other .... ,,	—	0 30 (F)
	1. Tarpaulins of the tissues comprised in No. 153*a* (*d*)	—	Duty on the tissue with an addition of 10 % (S).
	2. Flounces and articles similar to flounces and handkerchiefs of tissues of linen, embroidered, only hemmed	—	Duty on the tissue embroidered with an addition of 15 lire per quintal (S).

When sewn articles cannot be classed according to the threads entering in a square of 5 millimetres side, they will be subject to the highest duty of the class to which they belong.

Sewn articles pay the duty of the most highly taxed tissues of which composed.

This provision is applicable to Categories VI., VII. and VIII. as well as to this category.

VI.—COTTON.

No. and letter.	Goods.	General. Lire c.	Conventional. Lire c.
161	Cotton:		
	a In the wool or in the mass....quintal	3 00	—
	b In wadding .... ,,	9 00	—
	Cotton wool for dressing .... ,,	—	9 00 (S)
162	Yarns, single:		
	a Unbleached, measuring per half kilogramme:		
	1. Not more than 10,000 metres quintal	18 00	—
	2. More than 10,000 up to 20,000 metres ....quintal	18 00	—
	3. More than 20,000 up to 30,000 metres ....quintal	30 00	24 00
	4. More than 30,000 up to 40,000 metres ....quintal	26 00†	33 00
	5. More than 40,000 up to 50,000 metres ....quintal	45 00	42 00
	6. More than 50,000 up to 60,000 metres ....quintal	52 00	50 00
	7. More than 60,000 metres ,,	60 00	—
	b Bleached	Duty on unbleached yarns with an additional 20 %.	—
	Yarns slightly blued or with another light tint which disappears in washing are considered as bleached.		
	c Dyed	Dutiable as unbleached yarns with an increase of 25 lire per quintal.	Conventional duty as on unbleached yarns with an increase of 15 lire per quintal.
163	Yarns, twisted, measuring per half kilo (*a*):		
	a Not more than 30,000 metres	Duty on single yarn with an addition of 17 lire per quintal.	Conventional duty on single yarn with an addition of 13 lire per quintal.
	b More than 30,000 metres	Duty on single yarns with an addition of 17 lire per quintal.	Conventional duty on single yarns with an addition of 15 lire per quintal.
	In twisted yarns the classification is established by multiplying the length by the number of ends. This note likewise applies to categories V. and VII.		
164	Warps	Dutiable as the component yarn with an increase of 15 %.	—
165	Vicuña yarn	Dutiable as other yarn with an addition of 10 lire per quintal.	—
166	Sewing thread, on bobbins, in balls, or the like, prepared for retail sale....quintal	110 00	110 00
167	Cordage of cotton	Dutiable as the component yarn.	—
168	Fishing nets of cotton	Dutiable as the component yarn with an addition of 10 %.	—
169	Tissues, unbleached (*b*) (*c*):		
	a Plain:		
	1. Weighing 13 kilogrammes or more per 100 square metres, and having in a square of 5 millimetres side in warp and weft:		
	a 27 elementary threads or less quintal	60 00	—
	b More than 27 and up to 38 elementary threads ....quintal	70 00	—
	c More than 38 elementary threads ....quintal	74 00	—
	1. Cotton felt, woven, for the manufacture of wood pulp or straw pulp, cellulose, and paper, without regard to weight, quintal	—	60 00 (S)
	2. Transmission belts of pure cotton, not sewn, not impregnated with oil, or other greasy substances ....quintal	—	60 00 (S)
	2. Weighing 11 kilogrammes or more but less than 13 kilogrammes per 100 square metres, and having in a square of 5 millimetres side, in warp and weft:		
	a 27 elementary threads or less quintal	60 00*	67 00*
	b More than 27 and up to 38 elementary threads ....quintal	70 00*	78 00*
	c More than 38 threads ,,	90 00	90 00
	3. Weighing 7 kilogrammes or more but less than 11 kilogrammes per 100 square metres, and having in a square of 5 millimetres side in warp and weft:		
	a 27 elementary threads or less quintal	65 00*	67 00*
	b More than 27 and up to 38 elementary threads ....quintal	75 00	78 00*
	c More than 38 elementary threads ....quintal	90 00	90 00
	4. Weighing 3 kilogrammes or more but less than 7 kilogrammes per 100 square metres, and having in a square of 5 millimetres, side in warp and weft:		
	a 27 elementary threads or less quintal	110 00	90 00
	b More than 27 and up to 38 elementary threads ....quintal	130 00	112 00

(*a*) By application of the treaties with Austria-Hungary and Germany, curtains, simply hemmed, are assimilated to bed and table linen. The Austro-Hungarian treaty also subjects linen or hemp handkerchiefs to the conventional duty of No. 160*b*.

(*b*) According to the treaty with Switzerland, handkerchiefs and other articles with open-worked hems of all kinds made by the Gegauf or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtax for sewing. The same principle is also adopted in the treaty with Austria-Hungary in regard to the articles classed in No. 160*b*, and the fact that in such articles with open-worked hems, warp or weft threads may have been removed, is left out of account.

Under the same treaty with Austria-Hungary, the articles included in No. 160*b* with complex open-worked hems, even with corners worked in festoons or "spiders' web," are admitted at the conventional duty applicable to the tissue increased by 20 %, the festoon or "spiders web" not being regarded as embroidery nor taken into account in assessing duty.

(*c*) Corsets simply bordered with ribbons of linen, hemp or cotton, are not considered as trimmed. Corsets with simple stitches in fan-shape, even with silk threads serving to affix the whalebones, shall not be considered as embroidered.

(*d*) Under the treaty with Austria-Hungary, tarpaulins, made of stout tissues of linen, hemp or jute, rendered impermeable by means of greases, oil, tar, metallic soap or chemical products, sewn and furnished with buckles, rings, cords &c., are admitted at the rate fixed for No. 153*a* increased by 10 %.

* See footnotes (*e*) and (*f*) to category V.

† Given in official tariff as 30, but would appear to be obviously a mistake for 36.

(*a*) In virtue of the treaty with Switzerland, twisted cotton yarns, of multiple twist, composed of two elementary threads of single twist, even bleached or dyed (mercerised or not, as to the dyed), are classed under No. 163, whatever be their thickness.

(*b*) See footnote (*c*) to No. 150.

(*c*) In accordance with the treaty with Austria-Hungary, plaitings of wood shavings, glued on cotton tissues, for the manufacture of hats, are conventionally treated as plaits of straw, bast &c. for the manufacture of hats No. 246 1.

* These would appear to be mistakes for at any rate 67 and 78 respectively by transposition of the figures which no doubt should be 67 and 60, 78 and 70, 67 and 65, and 78 and 75 respectively.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	c More than 38 elementary threads .....quintal	130 00	126 00
	Tissues weighing less than 3 kilogrammes per 100 square metres are dutiable as muslin.		
	The Minister of Finance is authorized to grant to embroidery manufacturers the liberty to import free of duty a specified annual quantity of plain, unbleached cotton tissues intended to be embroidered (cambric, nainsook, muslin), and to cotton stuff printers the right to import, at the rate of 15 lire per quintal, a specified annual quantity of plain unbleached cotton tissues weighing 7 kilogrammes or more but less than 13 kilogrammes per 100 square metres, not having more than 38 elementary threads, in warp and weft, in a square of 5 millimetres side, if such tissues are intended for the printing of handkerchiefs or fichus.		
	The rules and conditions governing the importation, under the privileged treatment, of the tissues in question shall be determined by the Minister of Finance.		
	e Tissues, worked and damasked (*a*)....	Dutiable as plain tissues with an addition of 20 lire per quintal.	Conventional duty on plain tissues with an addition of 20 lire per quintal.
	Dry-printed tissues are considered as worked (*b*).		
	e Tissues, brocaded (*c*) .....quintal	40 00 in addition to the duty on the tissue.	Conventional duty on non-brocaded tissues with an addition of 40 lire per quintal.
170	Tissues, bleached (*d*) (*e*)	Dutiable as unbleached tissues with an increase of 20 %.	Conventional duty on unbleached tissues with an addition of 20 %.
	Unbleached tissues of cotton mixed with white threads are considered as bleached tissues.		
	Counterpanes .....quintal	—	100 00 (F)
	Unsewn coverlets are assimilated to counterpanes (F).		
	Tissues for surgical purposes, chemically pure, whether or not impregnated with antiseptic substances, in cuttings 5 metres long at most, or in strips, 10 metres long at most .....quintal	—	90 00 (S)
171	Tissues, colored or dyed*†	Dutiable as unbleached tissues with an increase of 35 lire per quintal.	—
	1. Do. plain:		
	a Weighing 13 kilos or more per 100 square metres	—	Conventional duty on unbleached tissues with an addition of 35 lire per quintal (S)
	b Weighing 11 kilos. or more, but less than 13 kilos. per 100 square metres, and having in warp and weft, in the square of 5 mm. side:		
	1. 27 elementary threads or less:		
	Not mercerised .....quintal	—	85 00 (S)
	Mercerised..... „	—	90 00 (S)
	2. More than 27 and up to 38 elementary threads:		
	Not mercerised .....quintal	—	95 00 (S)
	Mercerised..... „	—	100 00 (S)
	c Weighing 7 kilos. or more, but less than 11 kilos. per 100 square metres, and having in warp and weft, in the square of 5 mm. side:		
	1. 27 elementary threads or less:		
	Not mercerised .....quintal	—	90 00 (S)
	Mercerised..... „	—	95 00 (S)
	2. More than 27 and up to 38 elementary threads:		
	Not mercerised .....quintal	—	100 00 (S)
	Mercerised ..... „	—	105 00 (S)
	d Weighing 3 kilos or more, but less than 7 kilos. per 100 square metres	—	Conventional duty on unbleached tissues with an addition of 35 lire per quintal (S)
	2. Worked, damasked or brocaded	—	Ditto (S)
	Coverlets .....quintal	—	100 00 (F)
	Unsewn coverlets are assimilated to counterpanes (F).		
172	Tissues, printed:		
	a Weighing 7 kilogrammes or more but less than 13 kilogrammes per 100 square metres	Dutiable as bleached tissues with an increase of 80 lire per quintal.	Conventional duty on bleached tissues with an increase of 66·50 lire per quintal.
	Handkerchiefs, foulards, veils (*cach-nez*) and shawls (smooth, twilled and crape), having in warp and weft, in the square of 5 mm. side:		
	1. 27 elementary threads or less quintal	—	90 00 (S)
	2. More than 27 and up to 38 elementary threads .....quintal	—	100 00 (S)
	b Other	Dutiable as bleached tissues with an addition of 80 lire per quintal.	Conventional duty on bleached tissues with an increase of 70 lire per quintal.
173	Tissues, embroidered (*a*) (*b*):		
	a Chain-stitch (*c*) .....quintal	200 00 in addition to the duty on the tissue.	Conventional duty on non-embroidered tissues with an addition of 100 lire per quintal.
	1. Curtains and screens of tulle (*d*) quintal	—	470 00 (S)
	2. Curtains and screens with application of tulle, unbleached, bleached, colored, or dyed (*d*) .....quintal	—	420 00 (S)
	3. Other tulle ..... „	—	550 00 (S)
	b Lock-stitch ..... „	300 00 in addition to the duty on the tissue.	—
	1. Tissues included under Nos. 169-172, in the piece (*in pezza*), even though joined at the end with embroidery or needlework, or with or without applications or the like (bands and insertions, flounces, galloons and motifs) quintal	—	300 00 (S)
	2. Pocket handkerchiefs, with or without monograms..... quintal	—	300 00 (S)
	3. Chemical lace (*broderies aériennes*)* quintal	—	300 00
	4. Tissues included in Nos. 169-172 imported in the form of articles of definite shape and dimensions, for the making-up of articles of clothing (lengths for dresses, skirts, or for blouses; collars, neckties, sleeves, aprons, caps, fichus etc.), without needlework .....quintal	—	300 00 (S)
	5. Tulle..... „	—	550 00 (S)

(*a*) According to the treaty with Switzerland, tissues in which more than 20 warp threads or more than 20 weft threads lease each other are considered as worked tissues.

(*b*) Small shawls (fichus) of cotton, and similar cotton articles, with a light dry-stamped impression on the borders, will not, in virtue of the treaty with Switzerland, be considered as figured. Under the treaty with Austria-Hungary, cotton tissues with rippled surface-dressing produced by the cylinder press machine, are classified, without regard to the rippling, according to the quality of the tissue.

(*c*) In virtue of the treaty with Switzerland, brocaded tissues are those having designs formed by the introduction of a thread belonging neither to warp nor weft, and superimposed in some way upon the groundwork tissue at the time of manufacture. The design can, therefore, be removed by means of scissors without impairing the substance of the tissue, unlike figured or damasked tissues, included in Nos. 169*b* and 174*a*, where the design cannot be removed without picking the tissue to pieces.

(*d*) Tissues presenting a creamy bluish &c. tint, owing to sizing, are, according to the treaty with Switzerland, dutiable as bleached and undyed.

(*e*) See footnote (*c*) to No. 169.

* See footnote (*c*) to No. 169.

† See footnote (*e*) to category V.

(*a*) Under the treaty with Switzerland, applications of tulle or tissue taken into consideration as embroidery in the classification of the articles set forth in No. 173 do not involve the surtax for needlework.

(*b*) See footnote (*e*) to No. 152.

(*c*) According to the treaty with Switzerland, the articles included under No. 173*a* are so included even when the design in chain-stitch is completed in places by a lock-stitch or "spiders' web" (Spachtel) or open-work pattern, not having the effect of changing the fundamental character of the article or its use.

(*d*) In accordance with the treaty, curtains with ground of figured tulle or with application of figured tulle, dutiable as lace under the "Repertorio" to the General Italian tariff in force at the time of signing the treaty, are excluded from the conventional treatment.

* In pursuance of the treaty, chemical lace (broderies aériennes) are entitled to conventional treatment under this heading, even if a ground tissue of cotton (including cotton tulle) is visible in parts of the interior of the design or if the lace has the form of galloons or motifs, whether or not joined together at the ends or applied on by means of embroidery or sewing.

VI.—COTTON—continued.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
174	Muslin, gauze or veil-like tissues (*a*):		
	a Unbleached:		
	1. Plain .....quintal	200 00	200 00
	2. Worked (*b*) ..... ,,	220 00	Conventional duty on plain tissue with an addition of 20 lire per quintal.
	Worked muslins, unbleached weighing more than 3 kilos. per 100 square metres, similar to the patterns annexed to the treaty of 1892.....quintal	—	200 00 (S)
	3. Brocaded (*c*)	240 00	Conventional duty on non-brocaded tissues with an addition of 40 lire per quintal.
	Muslins, brocaded in plumetis, unbleached, weighing more than 3 kilos. per 100 square metres, similar to the patterns annexed to the treaty of 1892 quintal	—	200 00 (S)
	b Bleached (*d*).....	Duty on unbleached tissues with an addition of 20%.	Conventional duty on unbleached tissues with an addition of 20%.
	Muslin bleached, worked or brocaded in plumetis, weighing more than 3 kilos. per 100 square metres, similar to the patterns annexed to the treaty of 1892 quintal	—	200 00 (S)
	c In colors or dyed	Duty on unbleached tissues with an addition of 35 lire per quintal.	Conventional duty on unbleached tissues with an addition of 35 lire per quintal.
	d Printed.....	Duty on bleached tissues with an addition of 80 lire per quintal.	Conventional duty on bleached tissues with an addition of 70 lire per quintal.
	e Embroidered (*e*):		
	1. Chain-stitch .....quintal	200 00 in addition to the duty on the tissue.	Conventional duty on non-embroidered tissues with an addition of 120 lire per quintal.
	2. Lock-stitch ..... quintal	300 00 in addition to the duty on the tissue.	Conventional duty on non-embroidered tissues with an addition of 275 lire per quintal.
175	Cloth, tarred, oiled and the like.... ,,	30 00	—
	Transmission belts of pure cotton, not sewn, impregnated with oil or other greasy substances, even with the addition of coloring substances quintal	—	30 00 (S)
176	Waxed † ..... ,,	60 00	—
177	Emery cloth (*"tissuti smerigliati"*).. ,,	45 00	45 00
178	Velveted tissues:		
	a Common, and plush:		
	1. Unbleached ..... ,,	120 00	* 114 00
	2. Bleached ..... ,,	140 00	* 130 00
	3. Dyed ..... ,,	165 00	* 155 00
	4. Printed..... ,,	220 00	* 205 00
	b Fine (velvets):		
	1. Unbleached ..... ,,	140 00	* 132 00
	2. Bleached ..... ,,	170 00	* 160 00
	3. Dyed..... ,,	200 00	190 00
	4. Printed..... ,,	250 00	235 00

(*a*) Conformably to the treaty with Switzerland, muslins and gauze-like tissues of cotton, neither worked on the Jacquard loom nor brocaded, weighing more than 3 kilos. per hundred square metres, will be classed in Nos. 169 to 172, according to kind. The same rule is laid down in the treaty with Austria-Hungary in regard to unworked open or veil-like tissues.

(*b*) See footnote (*a*) to No. 169*b*.

(*c*) See footnote (*c*) to No. 169*c*.

(*d*) See footnote (*d*) to No. 170.

(*e*) In virtue of the treaty with Switzerland, plain muslins weighing more than 3 kilos. per hundred square metres, even when embroidered in chain-stitch or lock-stitch, enjoy the conventional duties established for the tissues included in Nos. 169 to 172 See also footnote (*e*) to No. 152.

† The treaty with Switzerland stipulates that cotton cloths for hangings ("Salubra," "Tekko," etc.), coated with an oily substance, or colored, printed, bronzed or dry stamped (goffered), are also entitled to the conventional treatment of No. 176.

* Agreement with France.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
179	Hosiery and knitted goods (*a*):		
	a Stockings, socks and gloves:		
	1. Cut.....quintal	210 00	210 00
	2. Shaped	Duty on other shaped hosiery with an addition of 50 lire per quintal.	Duty on other shaped hosiery with an addition of 50 lire per quintal.
	b Other: 1. Plain .....quintal	150 00	150 00
	2. Shaped.....	Duty on plain hosiery with an addition of 50%.	Duty on plain hosiery with an addition of 50%.
180	Lace .....kilog.	7 00	—
	Unbleached lace (*b*) ..... ,,	—	5 00 (F)
181	Tulle: *a* Unbleached .....quintal	400 00	—
	b Sized, bleached, dyed or printed .....quintal	450 00	—
182	Galloons and ribbons ..... ,,	120 00	100 00 (F)
183	Trimmings ..... ,,	150 00	—
	1. Cotton yarns, unbleached, of multiple twist, composed of more than two elementary simple-twist yarns, of a thickness not exceeding 1 mm. quintal	—	80 00 (S)
	2. Plaits and strips (*laizes*) for hats, of gummed cotton threads, even with warp of cotton threads .....quintal	—	65 00 (S)
	3. Wicks for lamps and braided wicks for candles .....quintal	—	80 00 (F)
	4. Tassels, curtain loops, fringes, ornaments, accessories and trimmings for furniture..... quintal	—	100 00 (F)
184	Buttons .....quintal	150 00	120 00 (F)
185	Tissues, mixed:		
	a With less than 12% of silk.....	Duty according to the quality of the tissue with an additional 40 lire per quintal.	Duty according to the quality of the tissue with an additional 40 lire per quintal.
	With less than 50% of wool.....	Duty according to the quality of the tissue with an additional 20 lire per quintal.	Conventional duty according to the quality of the tissue with an additional 20 lire per quintal.
	Shawls of pure cotton tissue, even if dry-stamped (goffered) on the borders, with fringes of wool composed of threads traversing the borders of the tissue	—	Conventional duty on cotton tissue according to kind (S).
	c With metallic threads in a proportion of less than 50%:		
	1. With threads of gold or silver, or gilt or silvered.....kilog.	5 00 in addition to the duty on the class of tissue to which they belong.	—
	2. With threads of common metal, neither gilt or silvered ....kilog.	2 00 in addition to the duty on the class of tissue to which they belong.	—
186	Articles, sewn:		
	a Sacks, bed and table linen, towels, and the like * (§)	The duty on the tissue with an additional 10%.	Conventional duty on the tissue with an addition of 10%.

(*a*) According to the treaty with Germany, in the classification of hosiery and knitted goods under No. 179*b*, borders of ribbons or tape attachments used for securing or fastening are not taken into account except as to levying the needlework surtax. Shaped knitted goods classed in No. 179 *b* 2 are not liable to the surtax in respect of the sewing necessary for completing the article.

Under the same treaty, stockings and gloves are excluded from the conventional treatment but come under the provisions of the first part of this note. Cords obtained on the gloves merely by over-folding are not to affect the classification of the article, which is considered as sewn only and not as embroidered. See also note to No. 154*a*.

(*b*) Lace, even washed with soap, when imported in a wrinkled state, shall be considered as unbleached.

* The treaty with Switzerland assimilates curtains, simply hemmed, to bed and table linen; it also classes cotton handkerchiefs under No. 186*a*.

(§) Under the treaty with Switzerland, handkerchiefs and other articles with open-worked hems of all kinds made by the Gegauf or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtaxes for sewing.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	Handkerchiefs of tissues of cotton embroidered, only hemmed	—	Duty on the embroidered tissue with an addition of 15 lire per quintal (S)
	b Collars, cuffs and shirts, for men	Double the duty on the tissue.	Duty on the tissue with an additional 50% (F)
	c Other (*a*) (*b*) (*c*)	Duty on the component tissue with an additional 50%.	Duty on the component tissue with an additional 40%.
	1. Flounces and articles similar to flounces and handkerchiefs of tissues of cotton embroidered, only hemmed	—	Duty on the embroidered tissue with an addition of 15 lire per quintal
	2. Swiss camisoles of crêpe de santé (*b*) quintal	—	100 00 (S)
	3. Shawls of pure cotton tissue, even if dry stamped (goffered) on the borders with woollen fringes composed of threads traversing the borders of the tissue	—	Duty on the tissue with an addition of 10% (S)
	4. Curtains and other articles embroidered chain-stitch with simple application of a frilled flounce to the borders	—	Duty on the embroidered tissue with an addition of 10% (S)
	Corsets and stays:		
	a Trimmed or embroidered (*d*) each	—	0 60 (F)
	b Other ..... ,,	—	0 30 (F)

When sewn articles cannot be classed according to weight of the tissue on the surface and number of threads entering in a square of 5 millimetres side, they will be subject to the highest duty of the class to which they belong.

VII.—WOOL, HORSEHAIR AND OTHER HAIR (*e*).

No. and letter.	Goods.	General. Lire c.	Conventional. Lire c.
187	Wool: *a* Natural or in the grease	Free.	—
	b Washed	,,	—
	c Dyed .....quintal	10 00	—
	d Carded:		
	1. Not dyed ..... ,,	10 00	—
	2. Dyed..... ,,	20 00	—
	e Combed:		
	1. Not dyed ..... ,,	15 00	—
	2. Dyed..... ,,	25 00	—
	f Shoddy ("*meccaniche*")		
	1. Not dyed ..... ,,	10 00	8 00
	2. Dyed..... ,,	20 00	8 00
188	Waste and flock wool*	Free.	—
	Rags prepared for the manufacture of shoddy, of all kinds, even colored....	—	Free (S)
189	Horsehair: *a* Raw	Free.	—
	b Dyed .....quintal	10 00	—
	c Curled ..... ,,	20 00	17 00
190*bis*	Bristles: *a* Raw	Free.	
	b Cleaned and made up into tufts or arranged in packets .....quintal	8 00	—
191	Other animal hair:		
	a Raw	Free.	—
	b Dyed .....quintal	10 00	—
192	Yarns of carded wool, single:		
	a Unbleached, measuring per kilogramme:		
	1. Up to 10,000 metres ....quintal	45 00	—
	2. More than 10,000 metres ,,	55 00	—
	b Bleached	Duty on unbleached yarn with an additional 20%.	—
	c Dyed	Duty on unbleached yarn with an addition of 25 lire per quintal.	—
	Yarns of carded wool, twisted	Duty on single yarn with an increase of 17 lire per quintal.	—
193	Yarns of combed wool: *a* single:		
	1. Unbleached, measuring per kilogramme:		
	a Up to 50,000 metres.....quintal	60 00	60 00
	b More than 50,000 metres ,,	75 00	75 00
	2. Bleached	Duty on unbleached yarn with an addition of 20%	—
	3. Dyed.....	Duty on unbleached yarn with an addition of 25 lire per quintal.	Duty on unbleached yarn with an addition of 25 lire per quintal.
	b Yarns of combed wool, twisted	Duty on single yarn with an increase of 17 lire per quintal.	Duty on single yarn with an addition of 17 lire per quintal.
194	Tissues of wool (*a*):		
	a Carded, weighing per square metre:		
	1. 300 grammes or less ....quintal	200 00	185 00
	2. More than 300 but not more than 500 grammes .....quintal	175 00	160 00
	3. More than 500 grammes ,,	150 00	140 00
	Woven felts for the manufacture of wood or straw pulp, cellulose and paper, without distinction of weight quintal	—	110 00 (S)
	1. Press cloths, of wool or camel hair, weighing more than 1,000 grammes per square metre.....quintal	—	120 00 (A)
	2. Press cloths, of coarse animal hair, weighing more than 1,600 grammes per square metre .....quintal	—	20 00 (A)
	b Combed, weighing per square metre:		
	1. 200 grammes or less ....quintal	250 00	250 00
	2. More than 200 but not more than 500 grammes.....quintal	220 00	220 00
	3. More than 500 grammes ,,	190 00	190 00
	4. Smooth tissues, not fulled, of wool, pure or mixed with silk or floss silk in a less quantity than 12%, and weighing per square metre:		
	a 200 grammes and less ....quintal	—	220 00 (F)
	b More than 200 but not more than 500 grammes .....quintal	—	200 00 (F)
	5. Stuffs for furniture weighing more than 500 grammes per square metre .....quintal	—	100 00 (F)
	Press cloths, of wool or camel hair, weighing more than 1,000 grammes per square metre .....quintal	—	120 00 (A)
	Belting of camel hair, impregnated or not .....quintal	—	100 00 (S)

Woollen tissues containing combed wool, although that material may not predominate in weight, as well as woollen tissues containing less than 12% of silk, will be treated as tissues of combed wool.

	c Printed	Duty on the respective tissues with an increase of 50 lire per quintal.	Conventional duty on the respective tissues with an addition of 30 lire per quintal.
	d Brocaded .....quintal	40 00 in addition to the duty on the tissue.	—
	e Embroidered*:		
	1 Chain-stitch..... ,,	200 00 in addition to the duty on the tissue.	Conventional duty on non-embroidered tissues with an addition of 150 lire per quintal.

(*a*) Under the treaty with Switzerland, handkerchiefs and other articles with open-worked hems of all kinds made by the Gegauf or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtaxes for sewing.

(*b*) Under the treaty with Switzerland, the provisions of Art. 21 of the "Repertorio" to the General Tariff in force at the time of signing the treaty, are applicable to shaped hosiery, sewn, and to Swiss camisoles of crêpe de santé.

(*c*) In virtue of the treaty with Switzerland, articles of the cotton tissues included under Nos. 169-172, of definite shape and dimensions, for the making-up of articles of clothing (lengths for dresses, for skirts, or for blouses; collars, neckties, sleeves, aprons, caps, fichus &c.), with hems of any kind, needlework, or applications (even applications sewn on to the ground tissue, or with open-worked portions, made either by machine or by hand), as well as the articles of clothing for the making-up of which they are intended (dresses, skirts, blouses, collars, neckties, &c.), finished and ready for immediate use, are subject to a surtax of 25% in addition to the conventional duty fixed in paragraph 2 of Note to No. 173 *b*.

(*d*) Corsets simply bordered with ribbons of linen, hemp or cotton, are not considered as trimmed. Corsets with simple stitches in fan-shape, even with silk threads serving to affix the whalebones, shall not be considered as embroidered.

(*e*) See footnotes (*e*) and (*f*) to Category V.

* In accordance with the German treaty, waste and flock wool are not to be subject to a higher rate of duty than is applicable to unbleached wool. This also applies to woollen yarn waste, of whatever length, not capable of being used as yarn. In case of doubt, the Customs may insist on same being cut up under official control.

(*a*) Under the treaty with Switzerland, in the classification of woollen tissues, except velveted, the dry-stamping (goffering) is not taken int account.

According to the same treaty, shawls of tissues of combed wool, with woven fringes, unsewn, even goffered on the borders, are admitted at the conventional rates of the tissues without fringes and non-goffered.

* See footnote (*e*) to No. 152.

No. and letter.	VII.—WOOL, HORSEHAIR, &c—con. Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	2 Lock-stitch .....quintal	300 00 in addition to the duty on the tissue.	Conventional duty on non-embroidered tissues with an addition of 200 lire per quintal.
195	Felts:		
	a More than 3 millimetres in thickness; woollen felt of a thickness exceeding 3 millimetres, cut into rectangular pieces, having one of the edges folded over and strengthened with a strip of tissue, glued on, intended probably to be placed under carpets .....quintal	20 00	20 00
	b For hats..... ,,	150 00	—
	c Other:		
	1. Not printed, weighing per square metre:		
	a 300 grammes or less ..quintal	200 00	—
	b More than 300 up to 500 grammes .....quintal	175 00	—
	c More than 500 grammes ,,	150 00	—
	Felt soles for foot wear ..... ,,	—	40 00 (S)
	2. Printed.....	Duty on tissues not printed, with an addition of 50 lire per quintal.	—
196	Coarse wares of horsehair (including cordage).....quintal	20 00	(*a*) 17 00
	"Etreindelles" and disks or diaphragms for presses, of tissues of horse hair, or other coarse animal hair, weighing more than 1,600 grammes per square metre quintal	—	20 00 (A)
197	Tissues of horsehair:		
	a For sieves ..... ,,	30 00	30 00
	b Of any other kind ..... ,,	165 00	—
	Press cloths, of horse hair, weighing more than 1,600 grammes per square metre .....quintal	—	20 00 (A)
198	Blankets:		
	a Of animal hair, not dyed, with warp of linen or cotton.....quintal	60 00	—
	b Of wool or waste wool (*b*)	Duty according to the kind of tissue.	100 00 (F)
	Blankets not separated one from the other but in the piece, are always considered as separated if they have colored lines or other marks which indicate the place of separation and where they are to be divided.		
199	Carpets of wool or waste wool .. quintal	110 00	100 00(G)
	Carpets of other textile materials, excepting silk, combined in any proportion with wool or waste wool, come under this classification.		
200	Hosiery and knitted goods (*c*):		
	a Stockings, socks and gloves:		
	1. Cut .....quintal	308 00	308 00
	2. Shaped..... ,,	380 00	380 00
	b Other: 1. Plain ..... ,,	220 00	220 00
	2. Shaped ..... ,,	330 00	330 00
201	Lace.....kilog.	7 00	7 00
202	Tulles..... ,,	7 00	5 00(F)
203	Galloons and ribbons.....quintal	240 00	240 00
	Galloons for carriages of all kinds.. ,,	—	220 00(F)
204	Trimmings ..... ,,	220 00	220 00
205	Buttons..... ,,	240 00	220 00(F)
206	Tissues with metallic threads to an extent of less than 50 %:		
	a With threads of gold or silver, or gilt or silvered .....kilog.	5 00 in addition to the duty on the class of tissue to which they belong.	—
	b With threads of common metal, neither gilt nor silvered.....kilog.	2 00 in addition to the duty on the class o tissue to which they belong.	—
207	Articles, sewn (*a*) (*b*)	Duty on the tissue with an additional 50%	Duty on the tissue with an additional 35%
	Corsets and stays:		
	a Trimmed or embroidered (*b*) ....each	—	0 60 (F)
	b Other..... ,,	—	0 30 (F)
	1 Swiss camisoles of crêpe de santé (*c*) quintal	—	225 00(S)
	2 Shawls of wool, woven or knitted, printed or not, even trimmed with fringes	—	Duty on the tissue with an addition of 10 % (S)
	1 Shawls, scarves and fichus of woollen tissue, black, not embroidered, with fringes of silk, or embroidered even with silk, in one corner only, with or without silk fringes	—	Duty on the tissue according to kind with an addition of 25 % (A) (G)
	2 Scarves or fichus of wool, woven or knitted, printed or not, even trimmed with fringe	—	Duty on the tissue with an addition of 20% (A) (G)
	3 Woollen carpets woven in the piece or separated from each other after the manufacture, simply hemmed on both sides without selvage (*d*)	—	Duty on the carpets with an addition of 10% (A) (G)
	4 Other woollen carpets simply hemmed	—	Duty on the carpets with an addition of 20% (A) (G)
	5 Blankets simply hemmed (*e*)	—	Duty on the blankets according to kind with an addition of 20% (A) (G)
	VIII.—SILK (*f*).		
208	Cocoons (except double cocoons)	Free.	—
209	Silk, thrown:		
	a Raw:		
	1. Single	,,	Free.
	2. Doubled or twisted	,,	,,
	b. Dyed .....quintal	50 00	50 00
210	Waste silk:		
	a Raw (*g*):		
	1 Waste of cocoons or of double cocoons ("*strusa, strazza di seta e di doppio*") .....quintal	Free.	—
	2. Other ..... ,,	,,	—
	b Combed..... ,,	10 00	—
	c Spun ..... ,,	50 00	—
211	Artificial silk, single, double or twisted:		
	Not dyed	Free.	—
	Dyed .....quintal	50 00	—
212	Sewing thread, whether of silk or waste silk, wound on reels, in balls and the like, prepared for retail sale ....kilog.	2 50	(*h*) 2 00
213	Tissues of silk or filoselle (*i*):		
	a Black: 1. Plain..... ,,	7 00	4 00
	2. Worked ..... ,,	10 00	4 00

(*a*) According to the treaty with Austria-Hungary, the duty of 17 lire does not apply to "*etreindelles*" nor to disks or diaphragms for presses.

(*b*) Common blankets, known as "*schiavine*," of wool treated with lime, entirely white or with plain coloured borders are, conformably to the treaty with Austria-Hungary, admitted up to a quantity of 400 quintals per annum at the reduced duty of lire 22.50 per quintal, provided that the origin be duly proved by certificates from the competent authorities, and on condition that Austria-Hungary grants the same treatment to "*schiavine*" of Italian origin.

(*c*) According to the treaty with Germany, in the classification of hosiery and knitted goods under No. 200 *b*, borders of ribbon or tape attachments used for securing or fastening are not taken into consideration except as to levying the needlework surtax.

Shaped hosiery classed in No. 200 *b*, 2 are not liable to the surtax in respect of the sewing necessary for completing the article.

Under the same treaty, stockings and gloves are excluded from the conventional treatment but come under the provisions of the first part of this note. Cords obtained on the gloves merely by overfolding are not to affect the classification of the article, which is considered as sewn only and not as embroidered. See note to No. 154*a*

(*a*) In virtue of the treaties with Austria-Hungary and Germany shawls, scarfs and fichus of wool, woven or knitted, printed or not, trimmed with fringes of textile material mixed with silk in a proportion not exceeding 12% will pay, if the fringes constitute the most highly taxed textile material in the finished article, the duty established for the fringes, according to the material predominating in weight, with the addition of 1 lira per kilog.

(*b*) Corsets simply bordered with ribbons of linen, hemp or cotton, are not considered as trimmed. Corsets with simple stitches in fan-shape, even with silk threads serving to affix the whalebones, shall not be considered as embroidered.

The regime of woollen corsets shall not be applicable to camisoles, corsets and other like articles of wearing apparel of wool, knitted.

(*c*) According to the Swiss treaty, the dispositions of Art. 21 of the "Repertorio" to the General Tariff in force at the time of signing the treaty, are applicable to shaped hosiery, sewn, and to Swiss camisoles of crêpe de santé.

In conformity with the same treaty, handkerchiefs and other articles with open-worked hems of all kinds made by the Gegauf or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtaxes for sewing.

(*d*) In virtue of the treaties with Austria-Hungary and Germany, carpets in the piece to be sold by the yard, are not subject to surtax for sewing, even if the ends are sewn in order to prevent the fraying of the tissues.

(*e*) Under the treaty with Austria-Hungary, blankets may also be hemmed with a festoon stitch.

(*f*) See footnote (*f*) to category V.

(*g*) Under the treaty with Austria-Hungary, waste of raw silk intended to be spun in Gorizia spinning mills shall be free of export duty as a convenience for the frontier trade, provided the regulations prescribed for controlling entry thereof into the mills be complied with.

(*h*) According to the treaty with Switzerland, the duty of 2 lire per kilog. is leviable on the net weight.

(*i*) Under the treaty with Switzerland, the dry stamping (gofering) is not taken into consideration in the classification of silk tissues.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c
	b Colored: 1. Plain ..... kilog.	8 00	(*c*) 4 50
	2. Worked ..... „	11 00	4 50
	1. Tissues, clouded and printed „	—	3 50 (S)
	2. Marceline ..... „	—	3 50 (S)
	3. Fichus, scarves and mufflers (*cache-nez*) ..... kilog.	—	3 50 (S)
	c Net tissues (veiling): 1. Plain.. „	10 00	4 50
	Bolting cloth: Not made up .. „	—	2 00 (S)
	Made up ..... „	—	1 00 (S)
	2. Worked..... „	13 00	4 50
214	Mixed tissues containing not less than 12% and not more than 50% of silk or floss silk:		
	a Black: 1. Plain..... kilog.	4 00	4 00
	2. Worked ..... „	7 00	4 00
	b Colored: 1. Plain ..... „	5 00	4 00
	2. Worked..... „	8 00	5 00
215	Common tissues of waste silk, weighing more than 200 grammes per square metre and containing not less than 12% of waste silk:		
	a Plain ..... kilog.	2 50	—
	b Worked ..... „	4 50	—
216	Waxed tissues ..... „	2 50	—
217	Embroidered tissues (*d*) (*e*):		
	a Chain-stitch..... „	2 00 in addition to the duty on the tissue.	Conventional duty on the tissues with an addition of 2 lire per kilog.
	Silk tulle embroidered ..... „	—	12 00 (S)
	b Lock-stitch ..... „	3 00 in addition to the duty on the tissue.	Duty on the tissue with an additional 3 lire per kilog.
	1. Tissues included under Nos. 213 and 214, in the piece (bands and insertions, flounces, galloons, and "motifs" with the ends joined or not, with or without applications, and the like) ..... kilog.	—	6 50 (S)
	2. Pocket handkerchiefs, with or without monograms..... kilog.	—	6 50 (S)
	3. Chemical lace (dentelles chimiques, broderies aériennes) (*f*) .... kilog.	—	6 00 (S)
	4. Tissues included under Nos. 213 and 214, imported in the form of articles of specified shape and dimensions, for the manufacture of articles of clothing (lengths for dresses, skirts or blouses; collars, neckties, sleeves, aprons, caps, fichus, &c.) without needlework kilog.	—	6 50 (S)
	5. Silk tulles embroidered ..... „	—	12 00 (S)
218	Velvets and plushes of silk or filoselle:		
	a Plain ..... kilog.	9 00	9 00
	b Worked ..... „	12 00	—
219	Velvets, mixed, containing less than 12 and not more than 50% of silk or filoselle:		
	a Plain ..... kilog.	7 00	7 00
	b Worked ..... „	10 00	10 00
220	Hosiery and knitted goods of silk or filoselle:		
	a Stockings, socks and gloves:		
	1. Cut ..... kilog.	12 00	—
	2. Shaped ..... „	14 00	—
	b Other: 1. Plain ..... „	8 00	—
	2. Shaped ..... „	12 00	—
221	Hosiery and knitted goods mixed, containing not less than 12 % and not more than 50 % of silk or filoselle:		
	a Stockings, socks and gloves:		
	1. Cut ..... kilog.	7 50	—
	2. Shaped ..... „	9 50	—
	b Other: 1. Plain ..... „	5 00	—
	2. Shaped ..... „	7 50	—
222	Lace and tulles (including crapes and blondes) of silk, and those containing not less than 12% of silk:		
	a Plain: 1. Tulle in the piece.. kilog.	10 00	—
	2. Other ..... „	15 00	—
	b Worked ..... „	18 00	—
223	Galloons and ribbons ..... kilog.	3 00 in addition to the duty on the respective tissue.	—
	Ribbons:		
	a Of silk or floss silk:		
	1. Black ..... kilog.	—	8 00 (S)
	2. Coloured ..... „	—	9 00 (S)
	3. Net tissues (veiling)..... „	—	9 00 (S)
	b Of mixed tissue, containing not less than 12 % and not more than 50 % of silk or filoselle:		
	1. Black ..... kilog.	—	5 00 (S)
	2. Coloured..... „	—	6 00 (S)
224	Trimmings	Duty on ribbons.	Duty on ribbons.
	Plaits and strips for hats, of gummed silk threads, even with warp of cotton or hair threads, combined or not with threads of ramie, hair, or metal .. kilog.	—	2 00 (S)
	Trimmings, the exterior of which is composed of silk, floss silk, wool, cotton, linen, hemp or other vegetable fibres, containing less than 12 % of silk or floss silk ..... kilog.	—	3 00 (F)
225	Buttons ..... „	5 00	—
	To be considered as buttons of silk it is sufficient for them to have the upper surface covered with silk or filoselle. No exception is made if cotton, wood or other material be visible on the reverse side.		
226	Tissues with metallic threads to an extent of less than 50 %:		
	a With threads of gold or silver, or gilt or silvered ..... kilog.	5 00 in addition to the duty on the class of tissue to which they belong.	—
	b With threads of common metal, neither gilt nor silvered..... kilog.	2 00 in addition to the duty on the class of tissue to which they belong.	—
227	Tissues, galloons, lace, purl ("*pizzi*"), tulle, nettings, trimmings and the like, of real or imitation gold or silver:		
	a With threads of pure gold or silver, or with gilt or silvered threads .. kilog.	15 00	—
	b Other ..... „	12 00	—
228	Articles sewn (*a*) ..... „	The duty on the tissue with an additional 50%.	The duty on the tissue with an additional 40%.
	Fichus, scarfs, and mufflers (*cache-nez*), black or coloured, of tissues of silk or filoselle, worked or not, bordered or trimmed with fringes.....	—	Duty on the tissue with an addition of 20% (A) (G).
	1. Camisoles of crêpe de santé, of silk or filoselle; pure or mixed with other textile materials ..... kilog.	—	5 00 (S)
	2. Kerchiefs, flounces and other similar, embroidered, merely trimmed (*b*)	—	Duty on the embroidered tissue with an addition of 0 50 lire per kilog.
	IX.—WOOD AND STRAW.		
229	Wood: *a* Common (*c*):		
	1. Rough or simply rough-hewn with the axe ..... ton	5 00	Free.
	2. Squared, sawn in the length.. „	7 00	„

(*c*) The duty of 4·50 lire is "conventionalised" in respect of Japanese silk tissues, *habutai* and the like, unbleached or simply *décrué* (not bleached, dyed nor printed), weighing not more than 40 grammes per square metre, plain handkerchiefs, fichus, shawls and other sewn articles made of *habutai* tissue are to pay the above-mentioned duty increased by 20%.

(*d*) See footnote (*b*) to No. 152.

(*e*) According to the treaty with Switzerland, the application of tulle or tissue, which are taken into account as embroidery in the classification of the articles included in No. 217, does not involve the needlework surtax.

(*f*) By virtue of the same treaty, chemical lace (broderies aériennes) of silk are subject to the conventional treatment of this heading, even if a ground tissue of any material (even tulle) is visible in parts of the interior of the design, or if the lace has the form of galloons or "motifs," whether or not joined at the ends or applied by means of embroidery or sewing.

(*a*) By virtue of the treaty with Switzerland, the dispositions of Art. 11 of the "Repertorio" to the General Tariff in force at the time of signing the present treaty, are applicable to shaped hosiery, sewn, and to Swiss camisoles of crêpe de santé.

(*b*) Kerchiefs and other articles with open-worked hems of all kinds made by the Gegauf or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtaxes for sewing.

Manufactures of tissues, included under Nos. 213 and 214, imported in the form of articles of specified shape and dimensions, for the manufacture of articles of clothing (lengths for dresses, skirts, or blouses; collars, neckties, sleeves, aprons, caps, fichus, &c.) with hem of all kinds, needlework, or appliqué work, even with appliqué work sewn on to the ground tissue, or with open-work portions, made either by machine or hand, as well as the articles of clothing for the manufacture of which they are intended (dresses, skirts, blouses, collars, neckties, &c.) finished and ready for immediate wear, pay a surtax of 25% in addition to the conventional duty fixed in § 4 of the note to No. 217*b*.

(*c*) In virtue of the treaty with Austria-Hungary, boards (large and small) for articles intended for packing purposes, boards and squares for flooring, neither inlaid nor glued, and, in general, all articles of common wood which are not finished, even if planed, grooved or dovetailed, are included in No. 229 *a* 2.

Boards, squares and sheets, and sheets for veneers, of common wood, of two millimetres or more in thickness, are classed under No. 229 *a* 2.

Shingles are dutiable according to No. 229 *a* 1.

IX.—WOOD AND STRAW—continued.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	3. In small boards for boxes, sieves and the like.....quintal	2 00	Free.
	4. In sheets veneered, rough, less than 2 millimetres .....quintal	4 00	—
	5. In strips for hoops for casks of any size .....quintal	2 00	Free.
	6. Shaped for matches.....	Free.	..
	b Cabinet makers':		
	1. Not sawn.....quintal	2 00	—
	2. Sawn in the length.... . ,,	4 00	3 00
230	Firewood	Free.	Free.
231	Charcoal	,,	,,
232	Staves for casks.....quintal	0 70	,,
233	Oars, poles and stakes.....	Free.	,,
234	Roots for brushes.....	..	—
235	Cork: *a* Raw .....quintal	5 00	—
	b Simply cut in cubes or prismatic pieces adapted for the manufacture of stoppers (bungs).....quintal	30 00	—
	Cubes and prismatic pieces of which the corners have merely been rounded off (*arrotondati*) are to be classified as cork worked.		
	c Worked .....quintal	40 00	35 00(Sp)
	Cork soles for shoes whether or not covered with stuff or bordered..quintal	—	40 00(S)
236	Paving blocks made from cork waste quintal	5 00	5 00
237	Casks, new or used:		
	a With wooden hoops..... ..... hectolitre (capacity)	0 20	0 20
	b With iron hoops..	0 30	0 30
238	Wood, in boards or squares inlaid or veneered for flooring .....quintal	6 00	4 00
239	Furniture, or rough or finished parts thereof:		
	a Not upholstered (*c*):		
	1. Of common bent wood (*d*) quintal	30 00	7 50
	2. Other, of common wood; bedsteads consisting of a head and foot of common unbent wood, and of a netting of iron wire within an iron frame, presented for clearance together but in an unmounted condition (*e*)..quintal	20 00	(*f*) 13 00
	3. Of cabinet-makers' wood ,,	60 00	50 00
	4. Veneered ..... ,,	60 00	50 00
	5. Carved or inlaid..... ,,	60 00	50 00
	Furniture, not upholstered, with burnt-in or etched ornaments, but not veneered, carved or inlaid:		
	1. Of common bent wood..quintal	—	15 00(A)
	2. Of common unbent wood ,,	—	20 00(A)
	b Upholstered:		
	1. Of common wood..... ..	40 00	—
	2. Of cabinet-makers' wood ,,	60 00	(*g*) 50 00
	3. Veneered..... ,,	60 00	(*g*) 50 00
	4. Carved or inlaid ..... ,,	60 00	(*g*) 50 00
Ex 239	Furniture and parts thereof, rough or finished, of wood coated with Japanese lacquer (*Urushi*):		
	a Not upholstered:		
	3. Of cabinet-makers' wood..quintal	—	40 00(J)
240	Frames or battens of wood for frames:		
	a Plain or even carved, provided they be neither varnished, gilt nor silvered..quintal	35 00	(*g*) 30 00
	b Other ..... ,,	70 00	60 00
241	Common small wooden wares (*h*) (*i*) ,,	60 00	50 00
	Wooden cases for pedestal and pendulum clocks .....quintal	—	20 00(A)
	Wooden penholders, also with metal tip and wooden knob (*h*) .....quintal	—	40 00(F)
Ex 241	Small wares of wood coated with Japanese lacquer (*Urushi*) .....quintal	—	40 00(J)
242	Toys of wood ..... ,,	75 00	60 00
243	Utensils and articles of common wood not specially mentioned (*c*):		
	a Plain .....quintal	12 00	6 00
	Naves for carriage wheels, simply turned, spokes, felloes, shafts, mud guards for carriages, bent and simply planed .....quintal	—	5 00(A)
	b Polished or painted..... ,,	18 00	13 00
	1. Framed slates, ruled or not ,,	—	4 00(S)
	2. Spindles and bobbins, of common or of cabinet-makers' wood, composed or not of woods of several kinds, rough, polished, painted, varnished, &c. even with metal fittings..quintal	—	7 00(S)
	Carriage wheels, painted or lacquered .....quintal	—	12 00(A)
244	Cane, rushes and osiers:		
	a Rough	Free.	—
	b Split .....quintal	8 00	—
	c Stripped or stained..... ,,	16 00	—
245	Basket and mat makers' wares:		
	a Coarse ..... ,,	8 00	—
	By these are understood baskets and the like, manufactured from strips of wood, rushes or osiers, coarsely worked, for carrying materials or goods, or forming part of rural implements.		
	Are also included floor mats made of rushes, and mats made of unstripped osiers, used for packing goods, and also mats of cane generally employed in the construction of ceilings.		
	b Fine (*d*)..... quintal	30 00	30 00
	As such are considered baskets and small workbaskets for women, small mats and all similar articles for domestic use made of thin and flexible stems, roots or osiers, whole or split, stained or not; are also included all floor mats, except those of rushes and plaits made of the fibres of cocoa, Manilla, esparto and other fibrous plants.		
Ex 245	Basket makers' wares of bamboo, even furnished with ordinary accessories (non-ornamental) of cords or common metals:		
	b Fine .....quintal	—	20 00(J)
	NOTE.—Mats known as "*hanamushiro*" shall pay duty under No. 245 *b* at the conventional rate of 20 lire per quintal.		
246	Plaits: Of straw .....quintal	40 00	(*e*) 10 00
	Of bast, esparto &c.:		
	1. For hats..... ,,	40 00	(*e*) 10 00
	2. For cordage and other manufactures	Free.	—
	Plaits of barley straw *à six rangs* (*hordeum hexastichum*) ..quintal	—	5 00(J)
247	Cordage of esparto, linden, bast and the like quintal	1 50	—

X.—PAPER AND BOOKS.

248	Rags of all kind	Free.	—
	Old paper for paper mills may be imported free of duty if rendered unserviceable for any other use.		
249	Wood pulp (*f*):		
	a Cellulose .....quintal	2 00	Free.
	b Other, including pulp of straw and other similar materials:		
	1. In a moist state, *i.e.* containing at least 50% of water..quintal	2 00	0 50
	2. In a dry state..... ,,	2 00	1 00

(*c*) Furniture of common wood, not upholstered, with iron parts and accessories (not ornamental) of common metals, even nickelled, is, in virtue of the treaty with Austria-Hungary, also included in No. 239 *a* 1 and 2.

(*d*) According to the treaty with Austria-Hungary, unupholstered furniture of common bent wood is classed under No. 239 *a* 1, even if veneered with common unbent wood, straw plaiting, cane (Indian) and the like, with turned or perforated parts, with stamped ornaments, or with ornaments obtained by means of the cutting machine ("*machine à fraiser*"), not carved.

(*e*) Furniture of common unbent wood, not upholstered, is, in virtue of the treaties with Austria-Hungary and Germany, classed under No. 239 *a* 2, even if turned, veneered with common wood, perforated, with stamped ornaments, or with ornaments obtained by means of the cutting machine (*machine à fraiser*), also combined with straw, plaiting cane (Indian) and the like; such furniture must not, however, be carved.

(*f*) The conventional rate of 13 lire established by virtue of the treaties with Austria-Hungary and Germany, also applies, under the Swiss treaty, to children's combination chairs, of common wood, even with nails or hinges, or with fittings of common metal.

(*g*) Agreement with France.

(*h*) According to the treaties with Austria-Hungary and Germany, buttons of all kinds, of wood, are classed amongst wooden manufactures, according to workmanship.

Buttons of corozo and pipe-stems, of all kinds, with mouthpieces of bone, horn, or wood are included amongst "small wooden wares." Under the treaty with Austria Hungary, the same treatment shall be applied to pipe stems of wood with parts of corozo.

(*i*) Wooden umbrella sticks, polished and varnished, furnished in the interior with an iron screw which serves only to join the handle (also of wood) to the stick, are dutiable under No. 241, the iron screw being held to be without influence on the tariff classification.

(*c*) Shovels, pitchforks, rakes, plates, spoons, dishes and other household articles; handles of utensils and instruments with or without ferrules, common wooden clogs and articles for drawing (drawing-boards, rulers, and the like), are, in virtue of the treaties with Austria-Hungary and Germany, included in No. 243 *a* or *b*, according to workmanship. Under the same treaties, the articles classed under No. 243 are admitted at the rates specified therein, even if with iron fittings, hoops, or other accessories of common metal.

Wooden wheels, unpolished, unpainted, for automobile wagons, with iron tyre, iron hub (nave) and iron plates adjoining the hub are dutiable, not as manufactures of iron, but as manufactures of common wood under No. 243*a*.

(*d*) According to the treaty with Germany, 245 *b* comprises fine basket-makers' wares also with ordinary, but not ornamental, accessories of common metal, even nickelled, and fine basket-makers' wares, combined with straw, bast, raphia, esparto, cane, palm leaves, tapes, cords and other wares of textile materials, provided such articles be neither trimmed inside, nor lined, nor upholstered with any textile material.

(*e*) According to the treaty with Switzerland, the duty of 10 lire is applicable to plaits for hats of all kinds of straw, bast, esparto, palm or wood fibres, as well as to straw plaited in galloons, sennit and the like, for the manufacture or trimming of hats.

(*f*) Under the treaty with Austria-Hungary, pulp in sheets of any thickness or in rolls, is dutiable under No. 249 *a* and *b*, if the sheets are perforated or otherwise rendered unserviceable for use as paper or cardboard. For pulp in sheets or rolls not fulfilling these conditions, the importer may demand perforation &c., under official control and at his own cost.

From and after April 1, 1907, for the admission, at the conventional rate, of wood pulp (cellulose or other), the Customs will require proof of origin, whether it arrives into the kingdom from countries beyond the seas or otherwise. This proof will be furnished either in the shape of proper certificates of origin, or the original invoices from the factory.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
250	Paper:		
	a White or dyed in the pulp:		
	1. Not ruled, of all kinds (*a*) .. quintal	15 00	12 50
	2. Ruled ..... ,,	20 00	17 50
	3. Cut into envelopes (*a*) ..	25 00	22 50
	b Colored, gilt or painted (including bleached paper for lithography and photography)..... quintal	45 00	40 00
	c Wall paper ..... ,,	45 00	30 00(F)
	d Parchment, vegetable..... ,,	45 00	—
	e Blotting	15 00	(*b*) 12 50
	f Packing:		
	1. Of straw, uncolored, not calendered.....quintal	8 00	(*c*) 3 00(A)
	2. Other coarse or rough.... ,,	8 00	—
	Packing paper of mechanical wood pulp, steam dried (cooked wood) of natural brown color, even glazed in any way, on one or both sides.....quintal	—	5 00(A)(G)
	1. Packing paper of yellow straw, not colored, even glazed in any way, on one or both sides.....quintal	—	3 00(A)
	2. Packing paper of uncolored, unbleached cellulose, weighing not less than 40 grammes per square metre, glazed in any way (*d*):		
	Only on one side .....quintal	—	5 00(A)
	On both sides..... ,,	—	8 00(A)
	g Emery and glass paper ..... ,,	8 00	8 00
	Sharpening, rust-removing, polishing and slate paper.....quintal	—	8 00(G)
251	Pasteboard (*e*):		
	a Common (*f*)..... ,,	8 00	—
	1. Neither dyed nor glazed ("*non lucidati*") .....quintal	—	2 00(A)
	2. Dyed in the pulp, not glazed ,,	—	3 50(A)
	b Fine	The respective duties on paper.	The respective duties on paper.
252	Playing cards and cards for taroc 100 packs	40 00	(*g*) 30 00
253	Prints, lithographs and advertisement cards ("*cartelli*") .....quintal	100 00	(*h*) 75 00
	Maps:		
	a On paper or cardboard, in sheets, or atlases simply stitched	—	Free (F)
	b On paper lined with tissue, with or without wooden rods, or in bound atlases quintal	—	30 00(F)
254	Spindles and bobbins of paper or cardboard for spinning and weaving ....quintal	30 00	30 00
255	Buttons of papier maché and similar substances .....quintal	80 00	50 00
256	Articles of paper and cardboard not otherwise mentioned, including white paper in rectangular sheets for registering machines, having pasted thereon along one edge a strip of tissue pierced by 8 circular holes (*i*) (*j*).....quintal	80 00	70 00
	Pasteboard cut in pieces or bent. for manufacture of pasteboard wares	—	Duty on pasteboard, according to the respective quality, with an addition of 12 lire per quintal(A)(G)
	Articles of cardboard or cellulose stamped out, compressed or hardened, with or without relief .....quintal	—	40 00(F)
	Articles of paper or pasteboard. coated with Japanese lacquer (*Urushi*) quintal	—	50 00 (J)
257	Journals:		
	a Illustrated or of fashion:		
	1. Printed in Italian .....quintal	15 00	12 50
	2. In any other language *	Free.	Free.
	b Other	,,	,,
	Journals not of recent date and only fit for waste paper are classed as packing paper.		
258	Books: *a* Printed (*a*) (*b*):		
	1. In the Italian language, loose or simply stitched or Bodonian style quintal	The duty on the paper of which composed.	12 50
	Books with mixed text (Italian and other languages), loose or simply stitched	—	Free(A)(G)(S)
	2. In other languages, loose or simply stitched or Bodonian style	Free.	Free.
	3. Bound in any manner (*c*) quintal	20 00	20 00
	Printed books, bound in any manner, imported through the post, under wrapper, up to a weight of 2 kilos.	—	Free(A)
	Devotional books .....quintal	—	15 00(S)
	Books printed in the French language, with covers and backs of cardboard, even covered with tissue or paper and with title printed on the outside of the cover.....quintal	—	12 00(F)
	b Not printed (registers):		
	1. Loose or bound in boards ,,	25 00	(*d*) 22 00
	2. Other ..... ,,	40 00	—
	Unprinted books (registers), bound in pasteboard, covered with cloth, even with corners and backs of leather .....quintal	—	36 00(A)(S)
259	Music, printed or lithographed (*e*):		
	a In loose sheets or simply stitched or Bodonian style	Free.	Free.
	b Bound in any manner .....quintal	20 00	20 00
260	Manuscripts.....	Free.	—
	XI.—HIDES AND SKINS.		
261	Hides and skins:		
	a Raw, green or dry:		
	1. Unfit for furriery	Free.	Free.
	2. Fit for furriery	,,	—
	b Tanned with the hair (*f*) ....quintal	60 00	—
	c Tanned without the hair and unfinished:		
	1. Of sheep and goats.....quintal	25 00	—
	2. Other ..... ,,	25 00	—
	Hides and skins tanned without the hair and unfinished other, entire quintal	—	25 00 (S)
	d Tanned without the hair and finished:		
	1. Of kids and lambs for gloves quintal	20 00	—
	2. For soles ..... ,,	45 00	—
	3. Other ..... ,,	70 00	70 00
	e Patent leather..... ,,	90 00	90 00
	f Cut out:		
	1. In boot uppers, vamps &c.....	Duty on the leather according to kind with an increase of 20%.	Duty on the leather according to kind with an increase of 15%. (F)

(*a*) According to the treaty with Austria-Hungary, paper, white or colored in the pulp, as also paper called doubled (*doublée*), dyed of different colors, formed of two sheets fastened together, dyed in the pulp of different colours, cut into form and dimensions for the manufacture of envelopes, is dutiable as envelopes. Paper of the above-mentioned kinp imported in whole sheets, even rhomboidal in form, intended to be cut for the manufacture of envelopes, is dutiable under No. 250 *a*, 1.

(*b*) Agreement with France.

(*c*) According to the treaty with Austria-Hungary, the duty of 3 lire is applicable only to yellow straw-paper not dyed.

(*d*) Cellulose packing paper is admitted at the conventional rates of 5 or 8 lire per 100 kilos., if it is similar to the samples agreed upon by the contracting parties.

(*e*) The treaties with Austria-Hungary and Germany classify pasteboard of a rectangular shape, cut at the edges, under No. 251.

(*f*) In virtue of the treaty with Austria-Hungary pasteboard which is either solid or formed in layers united by pressure, not glued, is considered as common pasteboard. Pasteboard composed of layers glued one upon the other, or that covered with paper, is classed under fine pasteboard.

Common pasteboard weighing less than 300 grammes per square metre, which presents the character of packing paper, is dutiable as the latter.

(*g*) Per quintal. Agreement with France.

(*h*) In virtue of the treaties with Austria-Hungary and Germany, the duty of 75 lire is also applicable to chromo-lithographs. Under the treaty with Switzerland, the same duty applies to prints, engravings and labels (*cartelli*), &c. of all kinds (lithographs, chromos, chromotypes, heliogravures, phototypes, photographs &c.), with or without scalloped or serrated edges, on paper or cardboard, black or in colors, even gold or silver, decorated with gold or silver, varnished or not.

(*i*) In virtue of the treaties with Austria-Hungary and Germany, manufactures of paper and pasteboard, with accessories of other materials, which the "Repertorio" in force at the time of signing the treaties groups in No. 256, are included in manufactures of paper and pasteboard.

(*j*) According to the treaty with Germany, paper linen, even with imitation of sewing obtained by dry stamping (goffering) and covered on one or both sides with cotton tissues, is dutiable as manufactures of paper and pasteboard, provided the tissue does not amount to 50% of the aggregate weight.

* The treaty with Austria-Hungary provides that fashion plates inserted in fashion journals printed in a language other than Italian when they have indications referring to the respective journal, or when they are numbered and alluded to in the journal, are dutiable with the journals under No. 257*a*, 2.

(*a*) According to the treaty with Switzerland, printed books may contain engravings, photographs, lithographs, &c., inserted into the text by way of illustration without their classification being altered on that account. Engravings, photographs, lithographs, &c., serving to illustrate printed books, are, however, subject to their own classification, when capable of being separated from such books, and when no inscriptions or indications whatever are on them in reference to the text, so that they could be used independently, or when they are presented separately from the books, either in the form of loose sheets or united together in booklets or volumes. The same treaty provides that books of devotion and calendars in the form of books are subject to the conventional treatment of printed books, even if containing inseparable pictures for the purpose of ornamenting and not illustrating the text.

(*b*) By virtue of the treaty with Germany, printed books ornamented with simple lines or vignettes in order to separate the chapters or headings, are not on that account subject to a higher duty.

(*c*) Under the treaty with Switzerland, bound books included under No. 258 may have ornaments of common metal, even gilt or silvered, without any addition being made to the duty on that account.

(*d*) By effect of the treaties with Austria-Hungary and Switzerland, the duty of 22 lire is applicable to unprinted books bound in pasteboard, even if the corners and backs are covered with cloth.

(*e*) According to the treaties with Austria-Hungary and Germany, lithographed music is considered as printed music.

(*f*) Under the treaty with Austria-Hungary, skins for furriers' wares are dutiable under 261*b* even if, in consequence of injuries due, for example, to tanning or dyeing, they have been imperfectly patched up or mended.

XI.—HIDES AND SKINS—continued.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional Lire c.
	2. Bands for hats	Duty on the leather according to kind with an increase of 50%.	—
262	Fleshy residues and parings of skin	Free.	—
263	Furriers' articles of all kinds (*a*) ..quintal	600 00	—
	Muffs ,,	—	450 00(F)
264	Harness ,,	90 00	—
265	Saddles ..each	15 00	12 00(F)
266	Gloves of all kinds of skins, even simply cut out ..100 pairs	20 00	—
267	Boots and shoes of all kinds (exclusive of india rubber); shoes of india rubber combined with tissue, *i.e.* with uppers composed of india rubber and cloth 100 pairs	200 00	—
	1. Boots and shoes of all kinds, of leather ..100 pairs	—	100 00(A)
	2. Of stuffs, with the exception of silk or velvet; of cotton tissue with india rubber soles furnished with an india rubber strip by means of which the soles are united to the uppers; dutiable as shoes of tissue. ..100 pairs	—	100 00(A)
268	Belting for machinery, finished ..quintal	100 00	85 00
269	Manufactures of skins tanned without the hair, n.o.m. ..quintal	120 00	(*b*) 100 00

XII.—MINERALS, METALS AND THEIR MANUFACTURES (*c*).

No. and letter.	Goods.	General. Lire c.	Conventional. Lire c.
270	Metallic ores:		
	a Of iron	Free.	—
	b Of lead, even argentiferous	,,	—
	c Of copper	,,	—
	d Of zinc	,,	—
	e Other of all kinds	,,	—
271	Dross from the fusion of ores and from the refining of metals and metallic products	,,	—
272	Scrap, scales, and filings of iron, cast-iron and steel; small flakes of iron separated during the process of casting and hammering ..quintal	1 00 Less the export duty paid in the country of origin (*d*).	—
273	Cast iron (*e*):		
	a For refinement or fusion, in pigs quintal	1 00	(*f*) 1 00
	b In rough castings (*g*):		
	1. In articles for furniture, ornament or domestic use ..quintal	8 00	—
	Radiators, ribbed pipes, and boilers, for heating, of cast iron, even with decorations formed in the casting quintal	—	6 00 (S)
	2. In other articles weighing each:		
	a 500 grammes or more ..quintal	5 00	5 00
	b Less than 500 grammes.. ,,	8 00	—
	c In castings, planed, turned or otherwise wrought:		
	1. In articles for furniture, ornament or domestic use ..quintal	10 00	10 00
	2. In other articles weighing each:		
	a 500 grammes or more ..quintal	7 00	7 00
	b Less than 500 grammes.. ,,	10 00	—
	d In castings, varnished, tinned, coated with zinc, lead, copper, or nickel, enamelled or combined with other metals:		
	1. In articles for furniture, ornament or domestic use, including automatic distributors for the sale of chocolate in tablets, with a slot for the introduction of coins, the body of cast iron, the drum of glass, and with accessories of zinc and brass ..quintal	18 00	18 00
	Heaters, cooking stoves, and gas heating apparatus of cast iron, even with fittings of other metals..quintal	—	13 00 (S)
	Lamps and parts thereof, of cast iron with or without fittings, or ornaments of zinc, tinned, enamelled, nickelled, varnished, oxidized or lacquered ..quintal	—	15 00(A)(G)
	2. In other articles, weighing each:		
	a 500 grammes or more.quintal	12 00	12 00
	b Less than 500 grammes ,,	18 00	—
274	Raw iron in blooms, and steel in ingots quintal	2 75	2 75
275	Iron and steel:		
	Are included in Number 275, iron and steel simply rolled or wire simply drawn.		
	a Rolled or hammered in rods or bars, of any section:		
	1. Not having in section any diameter or side of 7 millimetres or less quintal	6 50	6 00
	2. Having in section one or more sides or diameters of 7 millimetres or less, but exceeding 5 millimetres. quintl.	7 50	7 00
	3. Having in section one or more sides or diameters of 5 millimetres or less ..quintal	9 00	9 00
	b Drawn in wire (*a*):		
	1. Having a diameter of 5 millimetres or less, but exceeding $1\frac{1}{2}$ millimetres ..quintal	12 00	11 00
	2. Having a diameter of $1\frac{1}{2}$ millimetres or less. ..quintal	15 00	15 00
	c Rolled in sheets (*b*):		
	1. 4 millimetres in thickness and above ..quintal	7 00	7 00
	2. Less than 4 millimetres but more than $1\frac{1}{2}$ millimetres in thickness quintal	10 00	10 00
	3. Of $1\frac{1}{2}$ millimetres and less in thickness ..quintal	12 00	12 00
	Sheet iron annealed is regarded as iron of first manufacture.		
	Sheet iron cut (not simply trimmed for a specified use) pays one lira more than uncut (*c*).		
	Sheets of iron or steel of $\frac{1}{2}$ a millimetre in thickness and less, intended for the manufacture of dynamo electric machines or electric transformers, are admitted duty free in the manner and on compliance with the rules laid down by the Minister of Finance.		
	Strips of cold-rolled steel of a thickness of less than $\frac{1}{2}$ mm., destined for the manufacture of pen nibs, shall pay duty at the rate of 1 lire per quintal subject to the conditions and regulations which shall be prescribed by the Minister of Finance.		
276	Iron and steel rails for railways ..quintal	6 00	6 00
277	Sleepers for ordinary railways, of iron or steel, complete ..quintal	6 00	(*d*)
278	Tubes of iron or steel, with walls of a thickness of:		
	a 4 millimetres and more....quintal	12 00	12 00
	b Less than 4 and more than $1\frac{1}{2}$ millimetres ..quintal	15 00	14 00
	c $1\frac{1}{2}$ millimetres or less ,,	17 00	17 00
279	Iron and steel forged or cast:		
	a Coarse articles		
	Iron and steel simply forged or cast are classed under No. 279*a*.		

(*a*) By effect of the treaties with Austria-Hungary and Germany, fur collars, boas and caps (except trimmed caps for women), even with linings, ribbons and cords of silk, or otherwise ornamented, are classed under No. 263.

(*b*) According to the treaty with Austria-Hungary and the Agreement with France, the importer of valises and travelling bags except those fitted with toilet requisites and other articles for travellers, has the option of paying duty at lire 2·80 each.

(*c*) *General Notes to Category XII.*—I. Under the treaty with Austria-Hungary, articles of common metals, gold, or silver-plated, are assimilated to gilt or silvered wares in so far as the ("*Repertorio*") in force at the time of signing the treaty does not expressly classify them under articles of gold or silver, or small wares.

II. In pursuance of the same treaty, the under-mentioned articles of common metals are classified, according to the quality of the metal and rate leviable thereon, under Nos. 285, 286, 287, 289, 291, 294, 297, 298, 302 and 303: Goblets, cans, dishes, bottle and glass holders; coffee or tea pots, sugar basins, bread trays, fruit dishes, decanter trays, salt cellars, ash trays, knife rests, spoons and forks wholly of common metal of a single material or with bone handles, table knives of iron or steel with handles of common metal or bone, pie-dishes, sauce boats, sugar sifters, tea strainers, kettles, autoclaves, glass racks, knife trays, egg cups, epergnes, match holders, table or suspending, smokers' tables (guèridons) of metal, clothes racks, inkstands (except pocket or travelling), candlesticks' lamps and lighting apparatus of all kinds (except electric lamps), furniture fittings (except furniture ornaments of sheet iron), watch boxes and clock cases, household and kitchen utensils, paper weights, paper cutters, visiting-card trays, watch stands, menu holders and cups.

(*d*) In order to come under this duty the waste imported from countries where it is subject to export duty must be accompanied by a certificate of the foreign customs house at which duty may have been levied. The certificate must further show its date of issue as well as the name and address of the shipper and consignee.

(*e*) By virtue of the treaty with Switzerland, wrought cast-iron wares mentioned under this heading may be prime-coated (*couleur d'apprêt*), or tarred, without being liable to an increase of duty on that account. The same provision has been stipulated in the treaty with Austria-Hungary for articles classed in No. 273*b*, and in the treaty with Germany for articles specified in No. 273*c*2. According to the treaty with Austria-Hungary, the application of red lead and the such like is to be considered as prime coating (*couleur d'apprêt*).

(*f*) Under the treaty with Austria-Hungary, the conventional rate of No. 273*a* shall also apply to ferro-manganese containing up to 30% of manganese.

(*g*) According to the treaty with Austria-Hungary, articles of cast-iron are regarded as rough and are dutiable under No. 273*b*, even if they have undergone after casting a rough process of scouring with a view to the removal of the traces of heads and seams, provided they have not received any further working.

(*a*) Under the treaty with Austria-Hungary, iron wire merely annealed is not dutiable as oxidized wire, but is included under No. 275*b*.

(*b*) The German treaty provides that, in case of doubt, the thickness of sheet iron is to be determined by ascertaining the real weight and surface of the sheet iron. The thickness shall be gathered from the weight and surface by taking as a basis a specific gravity of 7, 8, *i.e.*, a weight of 7, 8 kilogrammes per square metre, of a sheet having 1 millimetre in thickness.

(*c*) Are considered as simply trimmed, sheets and plates of a square or rectangular shape. All plates and sheets of other shape, *i.e.* hexagonal, pentagonal, circular, triangular &c. are considered as cut.

(*d*) It must be understood that under the treaties with Austria-Hungary and Germany the duties on the iron and steel articles mentioned in No. 287 are also conventionalized for the present No.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	1. Weighing 50 kilogrammes and more quintal	10 00	9 00
	2. Weighing less than 50 kilogrammes quintal	12 00	—
	Hinges ("gaugheri") of iron, simply wrought .....quintal	—	10 00 (S)
	Coarse manufactures of iron or steel, wrought or cast:		
	Weighing less than 50 but more than 5 kilos.....quintal	—	12 00(A)(G)
	b In articles planed, filed, turned, perforated on a small part of the surface only:		
	1. Of a weight of 50 kilogs. or more.....quintal	10 50	—
	2. Less than 50 but more than 25 kilogs..... ..quintal	12 00	—
	3. Of 25 kilogs. or less.... ,,	15 50	—
280	Sheet iron or steel:		
	a Coated with zinc or lead: (*a*)		
	1. Exceeding 1½ millimetres in thickness.....quintal	13 00	—
	2. Of 1½ millimetres in thickness and less .....quintal	15 00	—
	b Tinned, coppered, or oxidized: (*b*)		
	1. Exceeding 1½ millimetres in thickness.....quintal	14 00	—
	2. Of 1½ millimetres in thickness or less .....quintal	18 00	—
281	Springs, steel, of all kinds ..... ,,	18 00	—
	Steel springs for weaving looms, even zincked, nickelled, tinned, or coppered (*c*) .....quintal	—	14 00 (S)
282	Grates for steam boilers of corrugated iron or steel sheets .....quintal	11 00	(*d*)
283	Cables of iron or steel wire, even with core of textile materials	Duty of component iron or steel wire with an increase of 8 lire per quintal.	—
284	Household crockery and utensils of enamelled iron .....quintal	35 00	35 00
285	Articles of sheet iron or steel, coated with zinc or lead (*e*):		
	a Plain:		
	1. Sheet exceeding 1½ millimetre in thickness.....quintal	19 00	—
	2. Sheet of a thickness of 1½ millimetre or less .....quintal	21 00	—
	Amongst various plain manufactures are included corrugated sheets.		
	b Combined with other materials:		
	1. Sheet exceeding 1½ millimetre in thickness.....quintal	23 00	—
	2. Sheet of a thickness of 1½ millimetre or less .....quintal	25 00	—
286	Wares of sheet iron or steel, coated with tin, copper or oxidized (*f*):		
	a Plain:		
	1. Sheet exceeding 1½ millimetre in thickness .....quintal	20 00	—
	2. Sheet of a thickness of 1½ millimetre or less..... quintal	22 00	—
	Amongst various plain manufactures are included corrugated sheets.		
	b Combined with other materials:		
	1. Sheet exceeding 1½ millimetre in thickness ..... quintal	24 00	—
	2. Sheet of a thickness of 1½ millimetre or less ..... quintal	26 00	—
287	Iron and steel of second manufacture in articles not specially mentioned (*g*)(*h*) (*i*):		
	a Articles principally manufactured from heavy pieces of iron and steel:		
	1. Planed, filed, turned, perforated &c. on a small part of their surface only, *i.e.* with a few plain holes, or slightly filed or hammered.... quintal	10 50	10 50
	2. Planed, filed, turned, perforated, &c. on the entire or chief part of their surface .....quintal	13 50	13 25
	Wrought nails of iron or steel ,,	—	(*a*) 10 00(A)
	3. Coated with tin, lead, zinc or varnish.....quintal	15 50	(*b*) 15 50
	4. Oxidized, enamelled, nickelled, japanned, or with fittings of other metals, or combined with glass or ceramic products .....quintal	20 00	(*b*) 20 00
	b Articles principally manufactured from light pieces of iron or steel:		
	1. In articles planed, filed, turned, perforated &c. on a small part of their surface only .....quintal	15 50	15 50
	2. In articles planed, filed turned, perforated &c. on the entire or chief part of their surface.....quintal	17 50	(*c*) 17 25
	Nails wrought from iron or steel quintal	—	(*b*) 10 00(A)
	Horse-shoe nails ..... ,,	—	16 50(A)
	Dishes (frying-pans, pails and the like) of sheet iron, with only the interiors polished .....quintal	—	16 50(A)(G)
	3. Tinned, coated with lead, zinc or varnish .....quintal	17 50	(*d*) 17 25
	Cans for carrying milk &c. and milk pans, tinned.....quintal	—	14 00(S)
	4. Oxidized, enamelled, nickelled, japanned, or with fittings of other metals, or combined with glass or ceramic products .....quintal	30 00	(*d*) 30 00
	Healds or heddles of steel, harness (*remisses*) fitted with steel heddles, nickelled .....quintal	—	17 25 (S)
288	Tools and implements for arts and trades, of cast-iron, iron or steel:		
	a Common:		
	The following are considered as common tools and implements for arts and trades: Axes, ploughs, hatchets, ordinary agricultural implements in general, pickaxes, anvils, wedges, trowels, hones, harrows, draw-plates, gauges, pitch-forks, levers, cleavers, hammers, blacksmiths' vices, shovels, stakes, picks, rakes, hoes, felling-axes, pincers, ploughshares &c.		
	1. Burnished, nickelled, enamelled, lacquered or oxidized .....quintal	20 00	20 00
	2. Polished, varnished, coated with zinc, lead, copper, galvanized, tinned, or combined with other metals ..quintal	15 50	14 50
	3. Other ..... ,,	13 50	13 00
	b Fine:		
	The following are considered as fine tools and implements for arts and trades: Jacks, balances, burnishers, gravers, screw drivers, composing sticks, letter presses, shears, scythes, sickles, scissors, portable forges, dies and punches; tools not specially mentioned for shoemakers, gilders, carpenters, blacksmiths, farriers, hairdressers, printers and other artisans; flat and crimping irons, butterises, saw blades, awls, plane irons, smoothing irons, combs, planes, pincers, punches, billhooks, scrapers, drills for augers and centre-bits, chisels, saws, gouges, spatulas, hollow punches, gimlets (large and small), stamps, presses for stamps and dies, watchmakers' lathes, hand-drills, quill-bits &c.		
	1. Burnished, nickelled, enamelled, lacquered or oxidized .....quintal	22 00	22 00
	2. Other, even polished, varnished, coated with zinc, lead, copper, galvanized, tinned or combined with other metals.....quintal	17 50	17 00
	Scythes, sickles and chaff cutters .....quintal	—	12 00(A)
	c Files and rasps having a length (not including the handles):		
	1. Of more than 30 centimetres .. quintal	14 00	13 00
	2. Of 15 and up to 30 centimetres quintal	16 00	15 00
	3. Less than 15 centimetres ,,	20 00	20 00

(*a*) See Note (*e*) to No. 285.

(*b*) See Note (*f*) to No. 286.

(*c*) Under the treaty with Switzerland, steel springs for weaving looms are dutiable at the conventional rate of this heading, even when capable of being utilized for other purposes.

(*d*) It must be understood that under the treaties with Austria-Hungary and Germany, the duties on the iron or steel articles mentioned in No. 287 *a* 2 and *b* 2, are also conventionalized for the present No.

(*e*) The treaty with Austria-Hungary provides that Iron sheets falling under Nos. 280a, nickelled, lacquered, painted, or with impressed designs, as also wares of such sheets, in so far as the "*Repertorio*" in force at the time of signing the treaty classifies them as "Manufactures, according to the material of which they are composed," are dutiable under No. 285*a*, at the rate of 19 or 21 lire per quintal. If they are combined with other materials, they are dutiable under No. 285*b* at the rate of 23 or 25 lire per quintal.

As regards articles in combination with other materials (*e.g.* locks with screws, rings &c). the provisions of Section 4 of the Preliminary Dispositions to the "*Repertorio*" are applicable. (*See also General Note* II. *to Category XII.*).

(*f*) See footnote (*e*) to No. 285.

(*g*) In virtue of the treaties with Austria-Hungary, safes and strong boxes are classified under No. 287 *a* 2 and *b* 2, even if they are lacquered, or have usual accessories of other metals, whether gilt or ornamented or not.

If they are wholly or partly burnished or nickelled, they are dutiable under No. 287 *a* 4 and *b* 4.

However, strong boxes burnished or nickelled only as regards the ordinary accessories, even if ornamented remain dutiable under No. 287 *a* 2 and *b* 2.

(*h*) Under the treaty with Austria-Hungary wares of sheet iron which, after manufacture, are coated with zinc or lead, or subsequently lacquered or varnished, fall under No. 287 *a* 3 and *b* 3, so far as the Tariff Index ("*Repertorio*") in force at the time of signing the treaty classifies them as "Manufactures, according to the material of which they are composed."

If these wares are subsequently oxidized, nickelled, enamelled, or fitted with other metals, they are dutiable under No. 287 *a* 4 and *b* 4.

By virtue of the same treaty, iron sheets, nickelled or oxidized after manufacture (except those included under No. 280), as also wares of such sheets fall under No. 287 *b* 4, so far as the Tariff Index ("*Repertorio*") in force at the time of signing the treaty classifies them as "Manufactures, according to the material of which they are composed." Lacquered iron sheets and wares thereof are dutiable under No. 287 *b* 3.

(*i*) *See General Note* II. *to Category XII.*

(*a*) The duty of 10 lire for wrought nails of iron or steel is applicable even if such nails are scoured by machinery or blued in the oven.

(*b*) By virtue of the treaty with Austria-Hungary, lacquered articles shall be assimilated to varnished articles classed in No. 287 *a* 3.

(*c*) The treaty with Switzerland applies the duty of 17·25 lire to healds or heddles of steel, harness (*remisses*) fitted with steel heddles, even tinned or zincked.

(*d*) By virtue of the treaties with Austria-Hungary and Germany lacquered articles are assimilated to varnished articles classed in No. 287 *b* 3.

XII.—MINERALS, METALS AND THEIR MANUFACTURES—continued.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
289	Articles of iron and steel, burnished (*a*) (*b*):		
	a Stems for pins .....quintal	50 00	—
	b Others ..... ,,	80 00	—
	Watch chains, buckles, thimbles and clasps; key chains and key rings; frames, locks, fittings, and clasps for bags and purses; all these of iron or steel, burnished .....quintal	—	80 00(A)(G)
290	Needles and pins ..... ,,	100 00	80 00
291	Copper, brass and bronze (*c*):		
	a In ingots, cakes, filings and scrap quintal	4 00	—
	b In rods or bars ..... ,,	14 00	—
	c In sheets and plates..... ,,	14 00	—
	d In wire:		
	1. Of more than ½ mm. in diameter, quintal	20 00	20 00
	2. Of ½ mm. in diameter or less ,,	40 00	40 00
	e In tubes of any diameter .... ,,	20 00	20 00
	f Hammered in coarse articles.. ..	18 00	—
	g Engraved cylinders and dies for printing .....quintal	20 00	—
	h In ornamental manufactures, neither gilt nor silvered including brass lamps for automobile carriages, furnished with a reflector of silvered glass .....quintal	75 00	75 00
	Hooks of copper or brass..... ,,	—	50 00(F)
	Upholsterers' nails with shank of iron and head of other common metals, not gilt or silvered .....quintal	—	50 00(S)
	Gilt or silvered:		
	1. In bars or in sheets..... ,,	100 00	—
	2. In wire even wound on threads of textile materials ..... quintal	100 00	—
	3. Articles, other (*d*) ..... ,,	120 00	120 00
	Upholsterers' nails with shank of iron and head of other common metals, even gilt or silvered .....quintal	—	50 00(S)
	m Coin:		
	1 & 2. Legally current in the Kingdom and for numismatic collections ..	Free.	—
	3. Other .....kilog.	10 00	—
	n Screws and bolts .....quintal	40 00	40 00
	o Manufactured articles not specially mentioned .....quintal	30 00	30 00
292	Solder of copper or brass..... ,,	14 00	—
293	Metallic gauze:		
	a Of iron or steel	Duty on the component wire with an additional 15 lire per quintal.	—
	b Of copper or brass .....quintal	Duty on the component wire with an additional 15 lire per quintal.	(*e*) 35 00
294	Nickel and its alloys with copper and zinc (*f*):		
	a In cubes, ingots and scrap.....	Free.	--
	b In rods .....quintal	10 00	10 00
	c In plates or sheets ..... ,,	10 00	10 00
	d In wire ..... ,,	10 00	10 00
	e In tubes or pipes..... ,,	10 00	—
	f In manufactures:		
	1. Gilt or silvered ..... ,,	120 00	100 00
	2. Other n.s.m..... ,,	100 00	80 00
295	Lead and its alloys with antimony:		
	a In pigs and scrap or powder.. ,,	0 50	—
	b Hammered in sheets ..... ,,	3 00	—
	c Tubes or pipes..... ,,	3 00	—
	d Printing type ..... ,,	20 00	(*a*) 18 00
	e In other manufactures ..... ,,	5 00	—
296	Tin and its alloys with lead and antimony:		
	a In pigs, rods and scrap	Free.	—
	b In wire.....quintal	15 00	—
	In sheets:		
	1. Varnished ..... ,,	40 00	—
	2. Other ..... ,,	15 00	—
	c In other manufactures:		
	1. Varnished ..... ,,	40 00	—
	Bottle capsules, varnished ,,	—	35 00(A)
	2. Not specially mentioned ,,	20 00	—
297	Zinc (*b*):		
	a In pigs and scrap.....	Free.	Free.
	b In plates and sheets .....quintal	4 00	4 00
	c In manufactures:		
	1. Gilt or silvered ..... ,,	100 00	58 00
	2. Neither gilt nor silvered, with ornaments or varnish of any kind (*b*) quintal	50 00	12 00
	Zinc sheets, lacquered, nickelled or electro plated with copper, brass or any other common metal.....quintal	—	10 00(A)
	3. Not specially mentioned.. ,,	15 00	12 00
298	Aluminium and its alloys with copper (*c*):		
	a In a raw state .....quintal	30 00	—
	b Plates, rods, tubes or pipes .. ,,	50 00	—
	c Wire:		
	1. Of more than ½ mm. in diameter quintal	50 00	—
	2. Of ½ mm. in diameter or less ,,	75 00	—
	d Manufactured articles of all kinds quintal	150 00	—
299	Arsenic, in a metallic condition .. ,,	7 50	—
300	Antimony, metallic ..... ,,	8 00	6 00
301	Mercury ..... ,,	10 00	10 00
302	Metals and alloys not mentioned (*c*):		
	a In a raw state.....quintal	5 00	—
	Ferro-silicon, in a raw state, containing more than 14% and not more than 75% of silicon.....quintal	—	1 00 (S)
	b In rods or plates ..... ,,	10 00	—
	c In wire..... ,,	10 00	—
	d In manufactures of any kind ,,	100 00	—
303	Trays, furniture fittings and saucers of common sheet metal, rough (*d*) ..quintal	60 00	—
304	Guns: *a* Compressed air, spring and other, for shooting galleries .....each	8 00	—
	b Of other kinds:		
	1. Muzzle loading (*ad avancarica*) ,,	15 00	—
	2. Breech loading (excluding repeating or automatic guns):		
	a Single barrelled .....each	15 00	—
	b Other ..... ,,	24 00	—
	3. Repeating or automatic guns.. ,,	24 00	—
305	Parts of guns of all kinds:		
	a Of iron, steel or cast iron, stamped or moulded, rough.....kilog.	3 00	—
	b Other ..... ,,	8 00	—
306	Pistols and revolvers .....each	3 50	—
307	Parts of pistols and revolvers:		
	a Of iron, steel or cast iron, stamped or moulded, rough.....quintal	500 00	—
	b Other ..... ,,	1000 00	—
308	Machine boilers:		
	a Multitubular ..... ,,	14 00	—
	Multitubular boilers with tubes of cast or wrought iron .....quintal	—	14 00(A)(G)
	b Other ..... ,,	12 00	12 00
309	Machine-tools for working wood and metals, weighing more than 300 kilos. quintal	9 00	9 00
	From 50 to 300 kilos..... ,,	15 50	14 00
	50 kilos. or less ..... ,,	17 50	16 00

(*a*) By virtue of the treaty with Austria-Hungary, wares of iron or steel which the "*Repertorio*" in force at the time of signing the treaty, either specifically classifies under "Manufactures of iron or steel," or which are made dutiable under that heading by the said "*Repertorio*," as "Wares, according to the nature of the material" (*e.g.*, oil flasks, goblets, lockfittings, coffee pots, inkstands, paper weights, clock cases, hand-bells, keys, &c.), are, if gilt or silvered, to be treated as similar wares burnished, and to pay duty under No. 289 at the rate of 80 lire per quintal. (*See also General Note* II. *to Category XII.*)

(*b*) The treaties with Austria-Hungary and Germany provide that wares which the "*Repertorio*" in force at the time of signing the treaty, expressly ranges under "Steel and iron of second manufacture" (*e.g.*, chains, nails, neither gilt nor silvered, rivets, &c.), are, if they are wholly or partly burnished, to be treated as similar wares, nickelled (No. 287 *a* 4 and *b* 4). (*As to safes and strong boxes, see footnote* (*g*) *to No.* 287.)

(*c*) Under the treaty with Austria-Hungary, building and furniture fittings of all kinds (except furniture ornaments of sheet iron), domestic and kitchen utensils, *e.g.* spirit lamps, heaters (*réchauds*) for curling irons, fruit presses, coffee or tea pots, sugar sifters, pepper and salt boxes, autoclaves, table match-boxes, candlesticks, burners and galleries for lamps, lustres, &c. of copper, brass or bronze, are treated as manufactures of these metals, and, in accordance with the provisions of the "*Repertorio*" in force at the time of signing the treaty, are dutiable under No. 291 *h*, *l* 3, or *o*. Building and furniture fittings (hinges, locks, accessory parts of locks, &c.) even ornamented, but not gilt or silvered, are dutiable under No. 291 *o*. (*See also footnote to No.* 303 *and General Note* II. *to Category XII.*)

(*d*) Under the treaty with Germany, No. 291 *l* 3, includes articles of the kind, whether gold or silver plated, unless expressly classed under Articles of gold or silver or under small wares by the "*Repertorio*" in force at the time of signing the treaty.

(*e*) According to the treaty with Austria-Hungary, the importer has the right to demand that the duty on metallic tissues of brass or copper, imported in cases, should be assessed on the actual net weight.

(*f*) *See General Note* II. *to Category XII.*

(*a*) Under the treaty with Switzerland, the conventional treatment of 295 *d* extends to lead type with shell ("*coquille*") of copper tinned.

(*b*) In conformity with the German treaty, nickelled articles of zinc are classed in No. 297 *c* 2.

(*c*) *See General Note* II. *to Category XII.*

(*d*) Under the treaty with Austria-Hungary, furniture fittings and accessories (such as key-hole guards, hinges, butts, &c.) shall not be considered as furniture fittings mentioned in No. 303. Such articles made in whole or in part from metal plates, whether ornamented or not, are dutiable according to the component material (*see also General Note* II. *to Category XII.*).

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional Lire c.
310	Machines (*a*) (*b*):		
	a Steam engines:		
	1. Fixed, without boiler....quintal	12 00	12 00
	2. Semi fixed (with boiler), hot-air, compressed-air, gas and petroleum motors, including rotary motors .... quintal	12 00	—
	Weighing more than 300 kilos. ,,	—	12 00(A)(G)(S)
	b Hydraulic machinery and water or wind motors .....quintal	10 00	10 00
	The following are included under hydraulic machinery: Turbines, hydraulic wheels, pulsometers, pumps and elevators, presses, accumulators lifts, hydraulic jacks &c. (*c*)		
	c Locomotives without tenders..quintal	14 00	—
	d Portable engines..... ,,	12 00	—
	e Marine engines ..... ,,	12 00	—
	f Agricultural machines:		
	1. Reapers and mowers .... ,, (Combined reapers and binders are to be treated as reapers.)	4 00	—
	Mowers .....quintal	—	4 00(S)
	2. Others ..... ,,	9 00	9 00
	Hay tedders ..... ,,	—	4 00(S)
	g Spinning machinery (*d*)..... ..	10 00	6 00
	h Weaving machinery and looms (*e*) quintal	10 00	6 00
	Stocking frames ..... ,,	—	7 00(S)
	i Dynamo-electric machines:		
	1. Weighing more than 1.000 kilogs. quintal	30 00	16 00
	2. Weighing 1,000 or less	30 00	25 00
	Machines mentioned in the present treaty driven by dynamo-electric machines, and forming a single entity with them (*f*):		
	1. Weighing more than 1,000 kilogs.....quintal	—	13 00(S)
	2. Weighing 1,000 kilogs. or less..... quintal	—	19 00(S)
	j Sewing machines:		
	1. With stands..... .....quintal	25 00	25 00
	2. Without stands ..... ,,	30 00	25 00
	Knitting machines (mannal or power), with or without stands quintal	—	8 00(S)
	k Machines for flour mills ..... ,,	10 00	6 00
	l ,, for the manufacture of paper and cardboard .....quintal	10 00	(*a*) 6 00
	m Machines for printing and lithography.....quintal	10 00	—
	n Machines not specially mentioned ,,	10 00	—
	Machines for breaking or pulverizing stones, ores, bones &c; windlasses of cast or wrought iron; mechanical cranes, not hydraulic; jacks for lifting wagons &c.; centrifugal machines for the manufacture of sugar; automatic brakes (compressed air, vacuum &c.); rolling mills; calendering machines, except those for calendering tissues; machines for washing and ironing linen; book-binding machines.....quintal	—	10 00(A)(G)
	Refrigerating machines; machines for the manufacture of aërated waters; paper-cutting machines; brick-making machines; pneumatic machines for industrial purposes; polishing machines; ventilators with mechanical movements; machines for perforating paper..quintal	—	10 00(A)(G)(S)
	1. Machines for bleaching and dyeing; machines for the manufacture of alimentary pastes and transmission gearing (*b*) .....quintal	—	10 00(S)
	2. Liquid manure pumps, with galvanized pipes.....quintal	—	4 00(S)
311	Tenders for locomotives ..... ,,	10 00	—
312	Electric transformers..... ,,	30 00	(*c*) 25 00
313	Electric accumulators and metal parts thereof.....quintal	16 00	16 00
314	Detached parts of machines:		
	a Dynamo-electric machines and transformers (*d*): air-suction electric ventilators .....quintal	30 00	25 00
	1. Detached parts of dynamo-electric machines of wrought or cast iron or steel, weighing more than 1,000 kilogs. each.....quintal	—	16 00(S)
	b Sewing ..... ,,	30 00	30 00
	c Other..... ,,	11 00	—
	Detached parts of *other* machines mentioned in the treaty.....quintal	—	11 00(G)
	1. Detached parts of other machines of cast or wrought iron or of steel belonging to machines mentioned in the treaty (*e*).....quintal	—	10 00(S)
	2. Detached parts of other machines of aluminium .....quintal	—	20 00(S)
	3. Scrapers (doctors) of steel or composition metal for textile printing machines, polished or not ...quintal	—	7 00(S)
	4. Leather pickers for weaving looms.. .....quintal	—	11 00(S)
315	Apparatus for heating, refining, distilling &c.; air desiccators worked by means of the forced passage of air between layers of lime, consisting of a cylindrical recipient of malleable cast iron furnished with a lid, in which is placed another cylindrical recipient of galvanized sheet iron, containing a series of movable diaphragms also of galvanized sheet iron quintal	20 00	18 00
316	Card clothing	75 00	68 00
	Cards are classed amongst weaving machines not specified. Cards and clothing thereof are dutiable separately even if fitted together when presented at the Custom-house (*f*).		

(*a*) The treaties with Switzerland and Germany provide that machines are admitted at the conventional rates even when imported in an unfitted condition, and whether the parts arrive in one or in different shipments, or are loaded on one or several waggons. This provision also applies to incomplete machines, *i.e.* those lacking some part necessary for their action, or some accessory part.

All the various partial consignments must be presented to the same Custom House for clearance within a period, not exceeding six months, to be fixed by the importer at the time of entry of the first lot. (*According to the treaty with Germany this time has been limited to two months.*)

At the time of introducing an unfitted machine or any component parts thereof, the importer shall produce, together with the declaration, the plans and drawings of the complete machine, as also a list of the main parts, according to the kind and the approximate weight of each, he must further state the total approximate weight of the accessory parts.

If, after clearance of some component parts, the others are not presented to the Customs within the specified time, the parts which have already been imported will be liable to the rates of duty levied on component parts of machines, or if the tariff fails to provide special rates for the latter, they will be liable to duty according to component material.

Pending final clearance of all the parts of the consignment, the Customs shall be entitled to require a security for the highest rates of duty which might be payable eventually, and to fix an identification mark to the parts imported by lots. The Customs may also satisfy themselves, at the expense of the person paying duty, after the machine has been fitted together, that the various component parts making up the partial shipments actually belong to the machine in question.

Spare or duplicate parts always pay the appropriate duties.

No distinction will be made with regard to the materials of which the machines are composed.

Machines, or detached parts thereof, may be polished, painted, varnished or otherwise worked, and will not, on account of the special work they have been subjected to, undergo any change with respect to classification.

(*b*) Under the treaty with Switzerland, machines of all kinds driven by dynamo-electric machines, but separable therefrom, pay the appropriate conventional duties separately from the dynamo-electric machine. It will be optional for the importer to enter according to Note 3 to No. 310 *i* at 13 or 19 lire, as the case may be machines, separable from the dynamo, if he prefers not separating, at the time of importation, the driving from the driven part, provided the classification of the two separate parts does not involve the application of higher duties in the aggregate.

(*c*) This note appears in the treaties with Austria-Hungary and Switzerland. By virtue of the treaty with Switzerland, chambers of turbines with the pipe connecting the chamber to the inlet water conduct this pipe with or without throttle valve: the iron framework of the turbine; the mechanism of the sluice valve and gratings (in accordance with the drawing annexed to the treaty of 1892) will be considered as integral parts of turbines and will be subject to the same treatment. This concession is made subject to the proviso that the aforesaid parts of the turbine be imported simultaneously with the turbine itself, or that the terms of the General Note concerning machines of No. 310 be fully observed: see Note (*a*) above.

(*d*) According to the treaty with Switzerland, the conventional duty established for spinning machinery is to be applicable to all machinery included in No. 310*g* of the General Tariff, according to the Note to heading: "Spinning Machinery" in the "*Repertorio*" in force at the time of signing the treaty.

(*e*) Under the treaty with Switzerland, the conventional duty fixed for weaving machines is to be applied to all machines (except knitting looms), comprised under No. 310 *h* of the General Tariff, according to the Note to heading: "Weaving Machinery" in the *Repertorio* in force at the time of signing the treaty.

(*f*) To enjoy the benefit of these duties, the importer is required to prove by means of a certificate delivered by the factory that the motor does not form the preponderating weight of the whole machine

(*a*) Under the treaty with Switzerland the duty of 6 lire is applicable to machines and apparatus for the manufacture of paper and paper pulp. According to the same treaty, the following are conventionally classed under this heading: Sifters, rag-beaters, rag-cutters, rag-boilers (not including boilers for the preparation of chemical pulp), cylinder engines, rollers, paper cutting machines, machines for giving a satiny appearance to paper, moisteners (machines for moistening paper), calenders, sizing machines, heckling machines, rag-engines, sorting machines and pulp presses.

(*b*) The conventional duty of 10 lire on machines for dyeing yarns is likewise stipulated in the treaties with Austria-Hungary and Germany.

(*c*) Under the treaty with Switzerland the duty of 25 lire is applicable to electric transformers with or without oil.

(*d*) Under the treaty with Switzerland, the conventional duty on detached parts of dynamo-electric machines is applicable also to moulded articles of asbestos for electrical machines and apparatus (bobbins, covers, tubes, disks, washers &c.).

(*e*) Parts of machines, other than those mentioned in the convention with Switzerland, specified under Nos. 309*a*, 310*a*, 310*b* (except aëromotors), 310*g*, 310*h*, 310*i*, 310*l*, and also mowers, hay tedders, and presses for wine and fruits. Under the same treaty, top-cards for carding machines, without card clothing, such as mechanism for Jacquard looms *à ratier* and card looms (*mécanismes ratières*), imported separately pay the conventional duty under this number.

(*f*) According to the treaty with Switzerland, cards and card clothing are dutiable separately and subject to the respective conventional duties, even if fitted together when presented for clearance at the Customs.

XII.—MINERALS, METALS AND THEIR MANUFACTURES—continued.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
317	Instruments, optical, mathematical, astronomical, chemical, physical, surgical &c. (‡):		
	a Of copper, bronze, brass or steel:		
	1. Fitted with telescopes, microscopes, graduated scales or circles; spy and field glasses; monocular or binocular glasses; lenses, separate or mounted; magnifying glasses in frames of nickelled zinc combined with a circular case of the same material which serves to protect the glass when carried in the pocket: dutiable as optical instruments quintal	125 00	30 00
	2. Not fitted with any optical instrument or with graduated scales or circles; screw sockets (*capsule o zoccoli, a vite*), of brass, with calotte of insulating material, for incandescent electric lamps: dutiable as constituent parts of incandescent electric lamps and to be classified, as scientific instruments made of brass, &c. quintal	75 00	30 00
	Plastered splints in hermetically sealed boxes (Dr. W. Sahli's patent) quintal	—	6 00(S)
	b Of all kinds, in the construction of which iron clearly predominates ..quintal	30 00	30 00
	Gas meters ..... ,,	—	20 00(S)
	Apparatus for the application of electricity (tension regulators, switches and starters, resistances, interruptors, commutators, controllers, speed regulators, cut-offs, safety fuses lightning conductors &c.):		
	Weighing 100 kilogs. or less..quintal	—	30 00(S)
	Weighing more than 100 kilogs. ,,	—	25 00(S)
318	Electric lamps:		
	a Arc..... ,,	60 00	60 00
	b Incandescent.....100	5 00	5 00
319	Gold: *a* Rolled in sheets or tinsel and wiredrawn .....kilog.	10 00	—
	1. Gold simply rolled in bands of ½ millimetre or more but less than 1 millimetre in thickness, or drawn into wire, round, half-round, or square, of a diameter of 1 millimetre or more, but less than 2 millimetres ....kilog.	—	5 00(S)
	2. Gold simply rolled in bands of at least 1 millimetre in thickness, or drawn into wire, round, half-round, or square, of at least 2 millimetres in diameter	—	Free(S)
	b Wound on silk or other textile material .....kilog.	10 00	10 00
	c Hammered in leaves (without deducting the weight of the paper) .....kilog.	18 00	(*a*) 16 00
320	Silver:		
	a Crude, in bars, dust or scrap.....	Free.	—
	b Rolled, in sheets or tinsel and wiredrawn .....kilog.	5 00	—
	1. Silver simply rolled in bands of ½ mm. or more, but less than 1 mm. in thickness, or drawn into wire, round, half-round, or square, of a diameter of 1 mm. or more, but less than 2 mm. kilog.	—	2 50(S)
	2. Silver simply rolled in bands of at least 1 mm. in thickness or drawn into wire, round, half-round, or square, of at least 2 mm. in diameter.....	—	Free (S)
	c Wound on silk or other textile material .....kilog.	10 00	10 00
	d Hammered in leaves (without deducting the weight of the paper) .....kilog.	5 00	5 00
321	Goldsmiths' wares and gold plate..hectog.	14 00	14 00
322	Silversmiths' wares, even gilt or silver plate (*b*) .....kilog.	9 00	9 00
323	Jewellery:		
	a Of gold.....hectog.	14 00	3 00
	Chains, including chain jewels (chain bracelets &c.).....hectog.	—	1 00(S)
	Pocket books, purses, cigar cases, note books and similar articles of any kind of leather, including Russia leather, with gold mounting or clasp.....kilog.	—	6 00(A)
	b Of silver, even gilt ..... ,,	10 00	10 00
	Pocket books, purses, cigar cases, note books and similar articles of any kind of leather, including Russia leather, with silver mounting or clasp.....kilog.	—	6 00(A)

(‡) The duty of 30 lire the quintal stipulated in the treaties with Austria-Hungary and Germany is applicable, under the treaty with Switzerland, to planimeters and integrators; hydrometrical instruments (instruments for measuring the speed of water, water gauges); speed-counters; phonographs, gramophones, and similar instruments.

(*a*) Agreement with France. Under the treaty with Germany, the conventional rate amounts to 18 lire.

(*b*) In virtue of the treaties with Austria-Hungary and Germany, manufactures of silver, plated with gold, are classed as manufactures of gilt silver, and not as manufactures of gold.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
324	Clocks and watches (*):		
	a Watches:		
	1. In gold cases .....each	1 00	1 00
	2. In cases of any other metal ,,	0 50	0 50
	b Table, wall or pendulum clocks:		
	1. Without cases..... ,,	5 00	5 00
	2. With cases..... ,,	5 00	5 00
		In addition to the duty on the case.	In addition to the duty on the case (*a*).
	Electric clocks (*b*).....quintal	—	50 00(S)
	c Alarm clocks, not striking the hours each	1 50	—
325	Clock and watch movements ("*castelli*"):		
	a Of watches.....each	0 25	0 25
	b Of table, wall or pendulum clocks ,,	2 00	—
	c Of tower clocks, church clocks &c. .. quintal	20 00	—
326	Clock and watch fittings ..... ,,	100 00	50 00
	Detached parts of musical boxes .. ,,	—	35 00(S)

XIII.—VEHICLES.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
327	Carts for ordinary highways:		
	a Covered for the conveyance of goods each	80 00	—
	b Automobile, industrial, weighing:		
	1. 1,000 kilogs. or less .....quintal	20 00	—
	2. More than 1,000 and up to 3,000 kilogs. .....quintal	14 00	—
	3. More than 3,000 kilogs .....each	450 00	—
	c Other:		
	1. Without springs..... ,,	22 00	—
	2. With springs ..... ,,	40 00	—
	Aeroplanes are dutiable as automobiles.		
328	Carriages for ordinary highways (except motor cars):		
	a With two wheels.....each	42 00	42 00
	b With more than two wheels:		
	1. Open ..... ,,	110 00	—
	2. Covered ..... ,,	200 00	—
	Carriages with hoods are included in covered carriages.		
	Carriage bodies, unfinished.....	—	Half the duty leviable on finished carriages (A) (F)
329	Motor cars for ordinary roads, weighing:		
	a 500 kilogs. or less .....each	200 00	—
	b More than 500 up to 1,000 kilogs. ,,	400 00	—
	c More than 1,000 kilogs. ..... ,,	600 00	—
330	Velocipedes:		
	a With motor..... ,,	80 00	—
	Motor bicycles ..... ,,	—	80 00 (A)
	b Other, with two or three wheels.. ,,	42 00	—
	Velocipedes (not motor), with two wheels .....each	—	35 00(A)(G)
	With three wheels ..... ,,	—	42 00 (G)
	Velocipedes with more than three wheels are treated as carriages.		
331	Component parts of velocipedes (except in the rough, of iron or steel) (*c*) ..... quintal	100 00	100 00
	Velocipede frames are classified as complete velocipedes.		
332	Railway carriages:		
	a For goods and tenders .....quintal	10 00	—
	b Baggage and postal vans..... ,,	14 00	—
	c For passengers:		
	1. 1st class ..... ,,	19 00	—
	2. 2nd class, including four-wheeled vehicles for ordinary railways, driven by a benzine motor, for the use of railway employés in the inspection, repair, &c., of the track .....quintal	16 00	—
	3. 3rd class ..... ,,	14 00	—
	Composite carriages pay the duty of the highest class.		
333	Ships and other craft:		
	a Sea-going vessels, dredgers, and decked tugs	Free.	—
	b Undecked tugs, and craft for navigation by towing, or for use within harbours, roadsteads, lakes, lagoons, rivers, canals or navigable water-ways:		
	1. With iron or steel hull, gross tonnage .....ton	37 50	—
	2. With wooden hull, even when combined with iron or steel, gross tonnage .....ton	17 50	—

(*) In pursuance of the treaty with Switzerland, clocks or watches attached to bracelets, albums, walking sticks, umbrellas, paper-weights, portfolios, tablets, or other articles, are dutiable at the appropriate rate, independently of the duty applicable to the articles to which they are attached: they are classified as watches or as clocks according as the articles to which they are attached are intended for personal use (*e.g.*, bracelets, walking-sticks, umbrellas, portfolios) or for other purposes. The duty on the said articles is imposed without deduction of the weight of the watch or clock. According to the same treaty, time-pieces in the form of watches for carriages or cycles, or intended to be used in cases or on supports, as clocks, are classified as clocks when they have a dial exceeding 10 cm. in diameter. The cases or supports are dutiable separately. Time-pieces of this description having a diameter of 10 cm. or less are dutiable as watches.

(*a*) In virtue of the treaty with Austria-Hungary, cases for table, standing, or pendulum clocks, of a material other than wood, are treated as manufactures of the predominant material. (*See also General Note* II. *to Category XII.*)

(*b*) In conformity with the treaty, electric clock cases, if dutiable at a higher rate, are assessable separately, according to kind.

(*c*) Under the treaty with Germany, parts of iron and steel in the roughs are dutiable as articles of iron or steel worked according to kind. (*See note to No.* 371*b*.)

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
	Ships and boats for internal navigation on lakes and rivers (†)	—	Free (S)
	Mud-barges, pontoons, ferry-boats, cistern-boats, skiffs, buoys, beacons, caulkers, rafts, and the like are classed under letter *b*. In respect of the foregoing and in respect of undecked tugs, in addition to the tax on the gross tonnage, which only relates to the hull, whether same be furnished or not with the tackle specified in the maritime regulations, the following duties shall be collected: 1. On the engines, per nominal horse power, 12·50 lire; 2. On the boilers, quintal, 9·50 lire; 3. On the accessory apparatus not forming part of the motor, quintal, 11 lire. For the classification of craft, machines, and auxiliary apparatus, and for measuring the gross tonnage of the hulls and the horse power of the engines for the purposes of the import duty the marine regulations at the time are applicable.		
	XIV.—STONES, EARTHS, POTTERY, GLASS AND CRYSTAL (*a*).		
334	Precious stones:		
	a Unwrought	Free.	—
	b Wrought:		
	1. Fine, or real gems ....hectog.	14 00	—
	2. Other....kilog.	9 00	—
	Agates and onyx .... ,,	—	9 00(G)
335	Marble, unwrought	Free.	—
336	Alabaster, unwrought	,,	—
337	Marble and alabaster of any quality:		
	a In slabs of 16 centimetres in thickness or more....quintal	0 50	—
	b Worked:		
	1. In statues	Free.	—
	2. In vases or other similar articles with metal ornaments....quintal	15 00	—
	3. Otherwise worked .... ,,	0 75	—
338	Stones for building:		
	a Unwrought	Free.	—
	b In statues	,,	—
	c Sawn, carved and polished....ton	1 00	—
339	Millstones: (*b*)		
	a Of stone....ton	1 00	1 00
	b Of crushed stone agglomerated quintal	6 0	
340	Lime:		
	a Calcined or quick	Free.	Free.
	b Hydraulic....quintal	1 25	0 50(F)
341	Cement, quick hardening .... ,,	1 25	0 50(F)
	Other .... ,,	1 25	—
342	Stones, earths and non-metallic minerals, not specially mentioned;	Free.	(*c*) Free.
343	Sulphur, raw and refined, and flowers of sulphur	Free.	—
344	Bitumen, solid....quintal	0 50	—
345	Graphite	Free.	—
346	Coal and coke	,,	—
347	Carbon prepared for electrical purposes:		
	a For electric furnaces and electrodes for industrial purposes....quintal	3 00	3 00
	b For electric lamps, batteries and for dynamo brushes....quintal	10 00	10 00
348	Bricks, tiles &c.:		
	a Paving tiles, rough .... ,,	0 25	—
	b Bricks, common (*d*) .... ,,	0 25	—
	c Fire-proof bricks:		
	1. Common:		
	Weighing less than 5 kilogs. ,,	0 50	—
	Weighing 5 kilogs. or more ,,	0 75	—
	By common bricks are meant parallelopiped, cuneiform and round edged bricks.		
	2. Other....quintal	1 50	—
	d Hollow bricks.... ,,	1 50	—
	e Glazed or enamelled bricks.... ,,	3 00	—
	f Common roofing tiles .... ,,	0 25	—
	g Flat roofing tiles, Marseilles and Paris pattern....quintal	1 50	—

(†) In virtue of the treaty with Switzerland, ships, barques and boats for internal navigation on lakes and rivers may be imported in detached parts, either in one or several shipments, in compliance with the conditions established in the note (*a*) to No 310.

(*a*) *General Note to Category XIV.*—According to the treaty with Austria-Hungary, glass, earthen and porcelain ware combined with common metals, even gilt or silvered, except articles of adornment, are classified (whenever the glass &c. forms the predominating portion of the respective articles and the metal parts only appear as mounting, frame, edge, or for the purpose of uniting the parts of glass &c. or as stand, handle, cover) among the ornamented articles of the respective category under Nos. 359 *c*, 349 *b*, 351 *b*, 352 *c*, 353 *b* and 354 *b*. This provision applies to the undermentioned articles of glass, earthenware and porcelain: Liqueur, wine, beer, &c. sets; wine coolers, salad and fruit bowls; biscuit, tea, coffee, butter &c. canisters and dishes; sugar basins, decanters, pots and pitchers, cruet stands, candlesticks (with or without match boxes), cups, tablets, inkstands, sweetmeat boxes, flask stands, epergnes, flower vases and stands; washstand sets; watch stands; pen boxes; flasks; ash trays; smokers' sets; cigar dishes; flower holders; match boxes; chandelier fittings (combined with accessories of metal connecting the glass parts, even with gas taps or electric contact sockets), "*corbeilles*," beer glasses, photograph stands of plate glass with wire mounting, trays, saucers and similar articles.

(*b*) Under the treaty with Austria-Hungary, the duty of 1 lire is applicable to millstones with or without iron hoops and metal casing.

(*c*) Under the treaty with Austria-Hungary, the exemption extends to emery. According to the treaty with Germany, lithographic stones are also free of duty.

(*d*) Heavy bricks of common clay having small circular perforations between the two major sides are classed and pay duty under No. 348 *b*.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
349	Earthenware (*):		
	a Common....quintal	3 00	—
	Paving tiles (†) .... ,,	—	2 00(F)
	Stoves and parts of any shape(†) ,,	—	2 50(A)
	The following articles are considered as common earthenware: Plain paving tiles, even coated with an earthen glazing; crucibles, retorts and pipes, even enamelled; architectural ornaments, stoves, jars, pots; utensils and pottery, without ornaments, even if covered with a metallic glazing of a brown, yellow, green or red colour.		
	b Other (*a*)(*b*)....quintal	18 00	18 00
	The following articles are considered as common earthenware, other: Utensils and pottery with ornaments, sculptures and designs of any kind, hand-made or stampel; statues, statuettes, bas-reliefs, epergnes &c.		
350	Graphite wares .... quintal	7 00	—
351	Stoneware (*grès*): *a* Common .... ,,	6 00	—
	b Fine (*b*) .... ,,	18 00	—
352	Majolica (manufactures of colored paste covered with enamel or with opaque varnish) (*c*) (*d*):		
	a Paving tiles, even painted in several colors .... quintal	6 00	6 00
	b White or of a uniform color (*e*) ,,	10 00	10 00
	c Variously colored or otherwise decorated (*b*) (*e*) ....quintal	14 00	14 00
353	Fine earthenware ("*terraglie*") (manufactures of white paste) (*c*) (*f*):		
	a White ....quintal	18 00	16 00
	b Variously colored or painted, gilt or otherwise decorated (*b*) (*g*) .....quintal	25 00	25 00
354	Porcelain (*c*) (*e*):		
	a White (*h*) .... ,,	25 00	16 00
	b Colored, gilt or otherwise decorated (*b*) quintal	40 00	35 00
355	Vitrifications and enamels in lumps, sticks or powder....quintal	5 00	—
356	Plate glass or crystal glass:		
	a Not polished: 1 Window glass, common, measuring in united length and breadth:		
	a Less than 120 centimetres quintal	9 00	—
	b From 120 to 200 centimetres .... quintal	11 00	—
	c More than 200 centimetres ,,	13 00	—
	2 Other .... ,,	8 00	—
	Are included in No. 356 *a*2 plates for roofing and paving, even when not perfectly opaque.		
	Rough cast glass sheets for roofs &c. with inlaid wire (wired glass).... quintal	—	8 00(A)
	b Polished, not silvered, measuring in united length and breadth:		
	1. Not more than 160 centimetres quintal	22 00	—
	2. More than 160 centimetres ,,	28 00	—
	c Prepared for photograghy (without deduction for weight of the immediate receptacles) ....quintals	40 00	—
357	Mirrors, framed, and plate glass for mirrors, polished and silvered (without deducting the weight of immediate packages), measuring in united breadth and length:		
	a Not more than 160 centimetres .... quintal	40 00	—
	b More than 160 centimetres.... ,,	50 00	—

(*) By effect of the treaty with Austria-Hungary, tobacco pipes of clay, even with tops or rims of common metal neither gilt nor silvered, are assimilated to earthen wares. The tops and other accessories of nickel alloys with which such pipes may be fitted are not considered as being of silvered metal.

(†) Paving tiles, as well as stoves and parts of stoves, respectively dutiable at the rate of 2 lire and 2 50 lire, are not subject to the statistical tax.

(*a*) In virtue of the treaty with Austria-Hungary, whetstones and grindstones of carborundum, emery &c. are dutiable at the conventional rate under this number.

(*b*) *See General Note to Category XIV.*

(*c*) By the effect of the treaties with Austria-Hungary and Germany, tobacco pipes of majolica, fine earthenware and porcelain, even with tops or rims of common metal, neither gilt nor silvered, are classified as majolica, fine earthenware and porcelain wares. The tops and other accessories of nickel alloys with which such pipes may be mounted are not considered as being of silvered metal.

(*d*) Under the treaty with Austria-Hungary, differences of form, including ornamentation obtained in the paste, have no influence on the tariff classification of faïence ware.

(*e*) According to the treaty with Austria-Hungary, the pottery, decorated or not, known under the name of *Braungeschirr*, manufactured at Znaim, and Cilli, is admitted under No. 352*c*, at the reduced duty of 3 lire per quintal to an amount not exceeding 1,000 quintals per annum, provided that the origin thereof be proved by certificates issued by the competent authorities.

(*f*) By disposition of the treaties with Austria-Hungary and Germany, any variety of stamping, including ornaments obtained in the paste, has no influence on the classification of fine earthen and porcelain wares.

(*g*) In pursuance of the treaty with Germany, fine earthen or white paste articles, with foundation of uniform colour or with simple lines, strips or circles of a single colour (except gold or silver), are not considered as decorated articles and are dutiable under No. 353 *a*.

(*h*) The treaty with Austria-Hungary provides that mechanical bottle stoppers of white porcelain, with or without a manufacturer's mark burnt in, combined with wire and a small ring of india rubber, for closing by pressure, are dutiable at the conventional rate of white porcelain.

XIV.—STONES, EARTHS, POTTERY, GLASS AND CRYSTAL—con.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
358	Optical glass in the rough ..... quintal	5 00	—
	Optical glass slightly ground, obviously for the purpose of testing the pureness of the glass, is also considered as rough.		
359	Glass and crystal wares:		
	a Simply blown or moulded, not colored, neither ground nor engraved (*i*) (*j*) quintal	12 00	8 50
	b Colored, dyed in the paste, ground, emery-ground and engraved (*a*) .. quintal	18 00	15 00
	Articles from which only the traces of the pontee have been removed are not considered as ground.		
	c Painted, enamelled, gilt, silvered or otherwise decorated (*b*) ..... quintal	25 00	18 00
	Wares of hollow glass, white or colored, simply blown, neither ground, polished, emery-ground, nor cut, silvered inside, even coated on the exterior, either wholly or in part, with yellow varnish or with coarsely painted decorations (globes for gardens, candlesticks, vases, goblets, salt-cellars and the like) ..... quintal	—	12 00 (A)(G)
	d Graduated so as to indicate the division either in millimetres or degrees .... quintal	30 00	—
360	Bottles, common ..... ,,	5 00	4 00
	By common bottles are meant those of black, dark, greenish or reddish glass, ordinarily used for bottling wine, but not those of colorless glass, which are included in glassware simply blown or moulded (*c*).		
361	Demijohns ..... quintal	6 00	(*d*) 6 00
362	Buttons of porcelain, enamel or glass quintal	50 00	50 00
363	Glass, crystal and enamel, in beads, cut in imitation of gems, or in perforated pendants for chandeliers and other similar wares ..... quintal	50 00	(*e*) 30 00
364	Broken glass	Free.	—

XV.—INDIA RUBBER AND GUTTA PERCHA AND THEIR MANUFACTURES.

No. and letter.	Goods.	General. Lire c.	Conventional. Lire c.
365	India rubber and gutta percha:		
	a Raw, solid or liquid	Free.	—
	b In thread ..... quintal	75 00	—
	c In sheets		
	1. Sawn ..... ,,	60 00	—
	2. Combined with tissues or with inserted tissue ..... quintal	60 00	60 00
	3. Containing wire or wire gauze quintal	40 00	—
	4. Other, including plates of hardened rubber ..... quintal	50 00	50 00
	d In tubes or pipes:		
	1. Of sawn sheet ..... ,,	60 00	—
	2. Combined with tissues or with inserted tissue ..... quintal	60 00	—
	3. Other ..... ,,	—	40 00
366	Belts, transmission of india rubber or gutta percha combined with tissues or with inserted tissue ..... quintal	60 00	—
367	Gummed tissues in the piece:		
	a For the manufacture of card clothing quintal	20 00	—
	The duty fixed for the tissues of this description only applies when these goods are imported by card-clothing manufacturers, subject to compliance with the formalities to be laid down by the Minister of Finance.		
	b Other	Duty on the tissue according to kind.	Conventional duty on the tissue according to kind.
368	Footwear of india rubber:		
	a Lined, covered or trimmed with another material ..... 100 pairs	200 00	(*f*) 125 00 (AG)
	b Other ..... quintal	50 00	50 00

(*i*) By effect of the treaty with Austria-Hungary, glass and crystal wares bearing the mark or the name of the manufactory or of the retail seller, a small glass plate raised above the surface, or an engraved or etched indication of the capacity, even etched or rubbed with a mineral colouring substance, are not excluded from classification under No. 359 *a*.

(*j*) Under the treaties with Austria-Hungary and Germany, simply blown or cast glass and crystal wares are dutiable under No. 359 *a* even if the edges, bottoms and stoppers are ground or polished.

(*a*) In virtue of the treaties with Austria-Hungary and Germany, glass and crystal wares included under No. 359 *b* may be engraved wholly or in part.

(*b*) According to the treaty with Austria-Hungary, glass wares in combination with common metals are dutiable under No. 359 *c*, so far as they are classified as "Articles of glass or crystal" by the "*Repertorio*" in force at the time of signing the treaty. (*See also General Note to Category XIV.*)

(*c*) In pursuance of the Treaty with Austria-Hungary, by "common bottles" is understood bottles of black, brown, dark yellow, yellowish, reddish or greenish glass, used commonly for bottling wine, except those of white (colourless) glass, which are dutiable under No. 359.

In conformity with the same treaty, bottles of whatever shape containing beer or mineral waters, pay the duty applicable to common empty bottles.

(*d*) Under the treaty with Austria-Hungary, demijohns are dutiable at the rate of 6 lire per quintal, even with plaited straw or reed covering.

(*e*) According to the treaty with Germany, porcelain beads are classed under No. 363.

(*f*) According to the treaties with Austria-Hungary and Germany india rubber boots and shoes fur lined or trimmed with stuff are dutiable at 125 lire per 100 pairs.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
369	Elastic trimmings, ribbons and tissues quintal	140 00	130 00
370	Articles of clothing and travel of india rubber or gutta percha mixed with tissues	Duty on the tissues with an addition of 50 %	—
	1. Mixed with tissues of cotton and silk	—	Duty on the tissue with an increase of 40% (G)
	2. Mixed with tissues of wool	—	Duty on the tissue with an addition of 35% (G)
371	Articles of india rubber and gutta percha not mentioned:		
	a Of sawn sheet ... . quintal	60 00	—
	b Mixed with tissues ..... ,,	60 00	(*a*) 60 00
	c Other including articles of hardened rubber not specified ..... quintal	50 00	50 00

XVI.—CEREALS, FLOUR, PASTE, AND VEGETABLE PRODUCTS NOT COMPRISED IN OTHER CATEGORIES.

No. and letter.	Goods.	General. Lire c.	Conventional. Lire c.
372	Wheat ..... quintal	7 50	7 50
373	Rye ..... ,,	4 50	4 50
374	Oats ..... ,,	4 00	4 00 (R) (Rus)
375	Barley ..... ,,	4 00	4 00 (Rus)
	Barley, even germinated, destined to the manufacture of beer, is admitted duty-free on compliance with the provisions to be enacted by a Royal decree (*b*).		
376	Maize, white ..... quintal	7 50	7 50
377	Rice: *a* In the husk ..... ,,	5 00	—
	b Partly husked ("*semi-groggio*") ,,	7 50	—
	c Husked (*c*) ..... ,,	11 00	—
378	Grain not specially mentioned (*d*)(*e*) ,,	1 15	1 15
379	Chestnuts	Free.	—
380	Potatoes	,,	—
381	Flour: *a* Of wheat ..... quintal	11 50	—
	b Of rice ..... ,,	11 00	—
	c Of rye ..... ,,	6 50	—
	d Of oats and barley ..... ,,	6 00	—
	e Of white maize ..... ,,	9 50	—
	f Of other grain, or chestnuts .. ,,	3 15	—
	g Of linseed and cotton-seed .... ,,	7 00	—
382	Semolina ..... ,,	15 50	—
383	Bran ..... ,,	2 00	—
384	Wheaten paste ..... ,,	16 00	—
385	Bread, sea biscuit ..... ,,	16 00	—
386	Feculæ (*f*) ..... ,,	6 00	6 00
387	Starch: *a* Common:		
	1. Of rice ..... ,,	12 00	—
	2. Of other substances ..... ,,	8 00	8 00
	Glue ("colladin") for the manufacture of paper ..... quintal	—	6 00 (A)(S)
	b Fine, or in boxes ..... ,,	15 00	15 00
388	Flowers, fresh, other than medicinal or those for dyeing and tanning	Free.	—
389	Vegetables and herbs, fresh	Free.	—
390	Vegetables, dried (prepared for soups or for flavouring), even chopped or reduced to small pieces ..... quintal	20 00	—
391	Tomatoes, fresh ..... ,,	1 00	—
392	Oranges and lemons, also in salt water quintal	4 00	2 00 (F)
393	Limes and cedrats, also in salt water	Free.	—
394	Grapes, fresh ..... quintal	12 00	—
395	Fruits, fresh, not specified ..... ,,	1 00	—
	Plums, fresh ..... ,,	—	1 00 (Ser)
396	Dates ..... ,,	12 00	2 00 (F)
397	Carob beans ..... ,,	3 00	—
398	Pistachio-nuts, with or without shell ,,	8 00	—
399	Pine kernels (*pignoli*):		
	a Without shell ..... ,,	5 00	—
	b Shelled ..... ,,	20 00	—
400	Fruits, dried: *a* Almonds:		
	1. Without shell	Free.	—
	2. With shell	,,	—
	b Walnuts ..... quintal	10 00	—
	c Hazelnuts ..... ,,	10 00	—
	d Figs ..... ,,	15 00	15 00
	e Raisins ..... ,,	20 00	20 00
	f Prunes ..... ,,	10 00	(*g*) 2 00 (Ser)
	g Not specified:		
	1. Oleaginous	Free.	—
	2. Other ..... quintal	10 00	—

(*a*) The duty of 60 lire is expressly chargeable by the treaty with Germany for tyres, inner tubes (air chambers), and other coverings of cycle wheels, and by the treaty with Austria-Hungary for all kinds of carriage tyres of india rubber or gutta percha mixed with tissues.

(*b*) According to the treaty with Austria-Hungary, malt for the manufacture of beer is free of duty.

(*c*) By the terms of the "Repertory" half-rice, or broken rice, intended for the manufacture of starch are admitted as "rice in the husk" under the conditions and inspection prescribed by the Minister of Finance.

(*d*) Under the treaty with Austria-Hungary and Russia, dried pulse and maize (except white maize) are dutiable as grain, other, not specially mentioned, No. 378.

(*e*) Under the treaty with Servia and Roumania, maize (except white maize) in meal or in the bean, beans, haricots, lentils and dried peas are dutiable also under No. 378.

(*f*) By effect of the treaty with Austria-Hungary, potato starch, not including dextrine and roasted feculæ of potatoes, is classed under feculæ.

(*g*) By the treaty with Servia prunes are admitted at the conventional rate of 2 lire without regard to the packing or receptacle when they are not hermetically closed.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
401	Fruits, vegetables and pot herbs:		
	a In vinegar, salt or oil (*) ....quintal	20 00	20 00
	Beans, peas, mushrooms and asparagus, preserved in oil, salt or vinegar..quintal	—	12 00(F)
	Plums, boiled and condensed, without sugar (*pekmez*) in casks .....quintal	—	2 00(Ser)
	b In spirits of wine ..... ,,	150 00 (*a*)	—
402	Tomato, preserves ..... ,,	27 50	25 00(F)
403	Mushrooms, fresh and dried ..... ,,	10 00	—
404	Truffles ..... ,,	10 00	—
405	Hops	Free.	Free.
406	Seeds:		
	a Castor-beans.....	Free.	—
	b Linseed.....quintal	4 75	—
	c Rape seed and colza ..... ,,	4 75	—
	d Sesame and earthnuts..... ,,	6 00	—
	e Mustard seed.....	Free.	—
	f Bassia "Stillinga" (seed of the Chinese tallow tree), palm seed	,,	—
	g Not specified:		
	1. Oleaginous.....quintal	5 00	—
	2. Non oleaginous	Free.	—
407	Cocoa-nuts	,,	—
408	Oil cakes of nuts and of other substances	,,	Free.
409	Hay.....	,,	,,
410	Vegetable products, not specified.....	,,	—

XVII.—ANIMALS, PRODUCTS AND WASTE OF ANIMALS, NOT COMPRISED IN OTHER CATEGORIES.

No. and letter.	Goods.	General. Lire c.	Conventional. Lire c.
411	Horses .....each	40 00	—
	Horses: 1. Over 1·38 metres high, measured from the withers ....each	—	25 00(A)
	2. Other..... ,,	—	40 00(A)
412	Mules ..... ,,	15 00	—
413	Asses..... ,,	5 00	—
414	Oxen..... ,,	38 00	38 00
415	Bulls ..... ,,	18 00	—
416	Cows ..... ,,	12 00	10 00
417	Heifers and steers (*b*)..... ,,	8 00	8 00
418	Calves (*c*) ..... ,,	8 00	8 00
419	Sheep .....head	3 00	3 00
420	Goats ..... ,,	3 00	3 00
421	Pigs: *a* Weighing up to 10 kilogrammes inclusive .....each	3 00	3 00
	b Above 10 and up to 20 kilogrammes inclusive .....each	3 00	3 00
	c More than 20 kilogrammes..... ,,	10 00	10 00
422	Meat: *a* Fresh (*d*).....quintal	12 00	12 00
	b Cooked..... ,,	12 00	—
	c Salted, smoked or otherwise prepared		
	1. Hams .....quintal	25 00	—
	2. Bacon ..... ,,	25 00	—
	3. All other kinds (*e*)..... ,,	25 00	25 00
423	Poultry *a* alive and *b* dead ..... ,,	5 00	5 00
424	Extract of meat, liquid or condensed, broth, and prepared soups..... quintal	40 00	—
	1. Liquid condiments without sugar, for soup, in receptacles of 25 kilos. or more ("Maggi" extract and the like) (*f*) quintal	—	25 00(S)
	2. Soups and meat extracts, with or without salt, condensed ("Maggi" soups and broth and similar) (*f*) quintal	—	20 00(S)
425	Game, large and small..... ,,	15 00	—
426	Fish: *a* Fresh, of all kinds	Free.	Free.
	b Dried or smoked .....quintal	5 00	—
	c In brine (*g*) ..... ,,	6 00	6 00
	d Marinated or in oil, including tunny:		
	1. In tins .....quintal	30 00	—
	Sardines and anchovies, marinated or in oil, in tins.....quintal	—	15 00(F)
	2. Otherwise preserved	30 00	—
	Sardines and anchovies, marinated or in oil.....quintal	—	15 00(F)(Sp)
427	Crustacea and molluscs edible: *a* Fresh..	Free.	—
	b Cooked or otherwise prepared..quintal	30 00	—
428	Bees, live, with their hives.....	Free.	—
429	Live animals, not mentioned	,,	—
430	Intestines: *a* Fresh	,,	—
	b Salted .....quintal	4 00	—
431	Caviar and other prepared fish roes ,,	30 00	—
432	Silkworms' eggs	Free.	—
433	Fowls' eggs	,,	—
434	Yolks of eggs, dried or liquid	,,	—
435	Milk:		
	a Fresh, even sterilized.....	Free.	(*a*) Free.
	b Condensed: (*b*)		
	1. Without sugar (*c*) .....quintal	15 00	(*d*) 5 00(S)
	Milk in blocks or loaves, weighing at least 10 kilogs. unsweetened (*e*) quintal	—	10 00(S)
	2. With sugar ..... ,,	125 00	100 00(F)
	1. Milk, condensed and concentrated, even in blocks or loaves, with an addition of sugar, not exceeding 40 % (*e*) quintal	—	40 00(S)
	2. Milk in blocks or loaves, weighing 10 kilogs. or more, with an addition of sugar from 41 to 60 % (*e*).....quintal	—	60 00(S)
436	Butter:		
	a Made from milk: (*f*)		
	1. Fresh ..... ,,	15 00	—
	Milk cream, fresh, sterilised or peptonised, without the addition of other substances, even if imported in tins ..	—	Free (S)
	2. Cooked or salted.....quintal	20 00	—
	b Artificial ..... ,,	30 00	—
437	Cheese: (*g*)		
	a Hard..... ,,	25 00	10 00
	Emmenthal (including "small Bernese" and "Bernesine"), Gruyère (Fribourg de rayon et de consommation), Saanen, Sbrinz and other spalen; formaggio dolce, formaggio della paglia (*h*) .....quintal	—	4 00(S)
	b Soft ..... ,,	25 00	15 00
438	Lard (*strutto*) ..... ,,	10 00	—
439	Other greases.....	Free.	Free.
440	Honey of all kinds .....quintal	10 00	10 00
441	Wax: *a* Yellow:		
	1. Not worked..... ,,	15 00	15 00
	2. Worked ..... ,,	20 00	—
	b White: 1. Not worked ..... ,,	30 00	—
	2. Worked ..... ,,	40 00	—
442	Wax waste and drippings from candles .. quintal	10 00	—
443	Glue: *a* Strong..... ,,	4 00	2 00(F)
	b Isinglass ..... ,,	15 00	—
	Isinglass, artificial ..... ,,	—	(*i*) 10 00(F)
444	Feathers: *a* Ornamental:		
	1. Undressed .....kilog.	3 00	—
	2. Dressed ..... ,,	35 00	25 00(F)
	b For beds (down).....	Free.	—
445	Hair, human: *a* Not worked .....kilog.	3 00	—
	b Worked ..... ,,	10 00	—

(*) In virtue of the treaties with Austria-Hungary and Switzerland, cabbage of all kinds, in salt or vinegar, proceeding from the Tyrol, and sauerkraut, including sauerkraut with radishes, proceeding from the Cantons of Zurich, Bern, Basel (town or district), St. Gall, Aargau, or Ticino, with certificates of origin, are admitted at the reduced rate of 2 lire per quintal.

(*a*) This duty was raised from 120 to 150 by a decree dated September 27th, 1910.

(*b*) Under the treaties with Switzerland and Servia, young bullocks and steers which have not lost more than 4 milk teeth are included under this heading.

(*c*) The treaties with Switzerland and Servia provides that calves which still retain all their milk teeth are included under this heading.

(*d*) By effect of the treaty with Austria-Hungary, fresh meat of the Vestino Valley, imported through the custom-house of Casello with certificates of origin, is admitted at 6 lire per quintal, to an amount not exceeding 30 quintals per annum.

(*e*) "Castradina," the dried and salted (*gepökelt*) meat of rams and other ovine animals, is, in virtue of the treaty with Austria-Hungary, admitted at the reduced duty of 5 lire per quintal, but the annual importation thereof is limited to 4,000 quintals. The application of this reduced duty is subject to the production of a certificate of origin.

(*f*) In regard to the quantity of salt which these products may contain, under No. 424 the rules in force at the time of signing the treaty are maintained.

(*g*) Under the treaty with Austria-Hungary, fish of the kinds specified hereunder, caught by Italian, Austrian or Hungarian fishermen on the Austrian and Hungarian coasts of the Adriatic sea, and salted or pickled in the country, to be afterwards imported into Italy, is admitted duty free for the purposes of the frontier trade, to a maximum amount of 5,000 quintals per annum, provided that the origin be proved by certificates issued by the competent authorities. Sardines (*Clupea sardina, C. pilchardus, C. papalina*); anchovies (*Engraulis enchrasicholus*); "boiane" (*Gadus minutus*); "scoranze" (*Alburnus alborella*); mackerel (*Scombers combrus*); "lanzarle" (*Scomber colius*); "angusigole" (*Belona rostrata, Belona acus*); "Maride" (*Maris vulgaris, Maena vulgaris*); "bobi" (*Box vulgaris*); and "suri" (*Trachurus trachurus*), salted. Brine imported separately from, but at the same time as, the fish, is also admitted free of duty up to 10% of the weight of the fish.

(*a*) According to the treaty with Switzerland, milk fresh, sterilized or peptonised, without the addition of other substances, even if imported in bottles or boxes, is exempt from duty. Bottles containing milk are temporarily admitted free of duty if re-exported within a period not exceeding 6 months.

(*b*) In virtue of the treaty with Switzerland in the assessment of the duty on condensed milk in blocks or loaves, no account is taken of the sugar naturally contained in the milk.

(*c*) By virtue of the treaty with Switzerland, the conventional duty of No. 435 *b* 1 is applicable to milk without sugar in a dry state.

(*d*) Excluding milk in blocks or loaves.

(*e*) Under the treaty with Switzerland, in the assessment of duty on milk in blocks or loaves, no account is taken of the coating with which covered (cocoa, butter or other substances), provided it is solely intended to preserve the blocks or loaves.

(*f*) By effect of the treaty with Austria-Hungary, butter made from milk of the Vestino Valley, imported through the custom-house of Casello, with certificates of origin issued by the competent authorities, is admitted at the duty of 7·50 lire per quintal if fresh, and 10·00 lire if salted, in an amount not exceeding 65 quintals per annum.

(*g*) By effect of the treaty with Austria-Hungary, the soft cheese known as "*Brindza*," made of goat or sheep's milk, is admitted at a special duty of 3 lire per quintal, on condition that the total quantity annually imported does not exceed 800 quintals and that the origin from Austria-Hungary be proved by certificates issued by the competent authorities.

In virtue of the same treaty, cheese (not including "*Brindza*") of the Vestino Valley, imported through the custom-house of Casello, with certificates of origin issued by the competent authorities, is admitted at half the conventional duty in an annual quantity not exceeding 25 quintals.

(*h*) The above descriptions refer to differences of manufacture and not necessarily to places of production. Duty of 4 lire is accordingly granted for all kinds of cheese of this kind of manufacture, whatever be the district from which it proceeds.

(*i*) The treaty with Austria-Hungary provides that gelatine under No. 443 in accordance with "*Repertorio*" in force at the time of signing the treaty, is classified as artificial isinglass.

XVII.—ANIMALS, PRODUCTS AND WASTE OF ANIMALS, NOT COMPRISED IN OTHER CATEGORIES—continued.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
446	Sponges: *a* Common:		
	1. Raw	Free.	—
	2. Worked ... quintal	40 00	—
	b Fine: 1. Raw	Free.	—
	2. Worked ... quintal	200 00	—
447	Coral: *a* Raw	Free.	—
	b Worked:		
	1. Not mounted	,,	—
	2. Mounted with any material other than gold ... kilog.	10 00	—
448	Ivory: *a* Raw	Free.	—
	b Worked ... quintal	150 00	(*a*) 100 00
	Combs and hair pins	—	150 00(G)
449	Mother-of-Pearl: *a* Raw	Free.	—
	b Worked ... quintal	150 00	(*a*) 100 00
	Combs and hair pins	—	150 00(G)
450	Tortoise-shell: *a* Raw	Free.	—
	b Worked ... quintal	150 00	(*a*) 100 00
	Combs and hair pins	—	150 00(G)
451	Horn, bone and similar substances:		
	a Raw	Free.	—
	b Worked ... quintal	80 00	(*b*) 60 00
452	Amber and manufactures thereof ,,	150 00	100 00(F)
453	Fertilizers, not specially mentioned	Free.	—

XVIII.—MISCELLANEOUS ARTICLES.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
454	Small wares (*c*) (*d*):		
	a Common (*e*) ... quintal	100 00	(*f*) 80 00
	Small wares of glass ,,	—	60 00(A)(G)
	Plaits, galloons, and similar articles, of straw, bark, esparto, palm fibres, or shavings, for making or trimming hats, even if mixed with horse hair, cotton, hemp, or ramie in a proportion less than 50 % ... quintal	—	(*g*) 10 00(S)
	b Fine (*h*) ,,	200 00	(*i*) 150 00
	1. Small wares of glass ,,	—	60 00(A)(G)
	2. Small wares, fine, in which leather of all kinds, including Russia leather, predominates ... quintal	—	120 00(A)(G)
	Plaits, galloons, and similar articles, of straw, bark, esparto, palm fibres, or shavings, for making or trimming hats, mixed with silk in a proportion less than 12 % ... quintal	—	(*j*) 10 00(S)

Articles classed in the Repertory under the head of small wares without specification of kind, must be treated as fine small wares, when ornamented with silk, real or imitation amber, ivory, mother-of-pearl, tortoise-shell, feathers, artificial flowers or with lace; or further, when gilt or silvered. Should, however, these wares be combined with precious metals, they shall follow the regime applicable to silversmiths' wares or jewellery. Articles which the Repertory assimilates to common small wares, when wholly made of wood, follow the regime applicable to wooden small wares (*l*).

(*a*) Exclusive of combs and hair pins.

(*b*) The duty of 60 lire does not apply to combs and hair pins (*Agreement with France*).

(*c*) On automatic self-lighters which can be substituted for ordinary matches, a surtax of manufacture is charged at the rate of lire 1·50 per piece in addition to the customs duty.

(*d*) Under the treaty with Austria-Hungary, the presence of unessential parts of tissue as, for example, padding (even of silk, half-silk or plush) in the case of articles which, in accordance with the "*Repertorio*" in force at the time of signing the treaty, are not, by reason of their other qualities, to be classified as small wares, does not cause such articles to be placed in the category of small wares. Watch and thimble stands of common metal and glass with simple padding of tissue are dutiable as manufactures of the material of which they are composed under the terms of this treaty.

(*e*) By effect of the treaties with Austria-Hungary and Germany, pocket-books, purses, cigar cases, note-books and similar articles, of leather of any kind, including Russia leather, mounted in common metals neither gilt nor silvered, are classed as common small wares. Accessories of nickel alloys with which such articles may be fitted will not be considered as of silvered metal (*See also footnote* (*l*)).

In virtue of the treaty with Austria-Hungary, tobacco pipes of clay, majolica, fine earthenware and porcelain, with tops and rims of common silvered metal are classed as common small wares.

According to the treaty with Germany the item "common small wares" shall also include albums covered or ornamented with leather or tissue except silk, also with gilt or silvered edges or gold or silver stamped.

(*f*) The treaty with Germany provides that the conventional rate of 80 lire shall also apply to such toys of all kinds, including dolls, as are classed under "common small wares."

(*g*) By virtue of the treaty with Austria-Hungary, the duty of 10 lire shall be applicable to hat-making plaits of chip, mixed with less than 50% of any textile material, except silk.

(*h*) Under the treaty with Austria-Hungary, glass, earthen and porcelain wares with ornaments of precious metal which can be regarded as simple accessories, in particular, glass articles with rims and ornaments of silver applied by galvanic process, are dutiable as fine small wares under No. 454 *b*.

(*i*) The treaty with Germany provides that the conventional rate of 150 lire shall also apply to such toys of all kinds, including dolls, as are classed under "fine small wares."

(*j*) By virtue of the treaty with Austria-Hungary, the duty of 10 lire shall be applicable to hat-making plaits of chip, mixed with less than 12 % of silk.

(*l*) By effect of the treaty with Austria-Hungary, pocket-books, purses, cigar-cases, note-books and similar manufactures, of leather of any kind, including Russia leather, mounted in common metals neither gilt nor silvered, are classed as common small wares, even if the leather is decorated with impressed ornaments of gold or silver.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
455	Fans: *a* Common ... quintal	100 00	90 00 (F)
	b Fine ,,	200 00	150 00 (F)
	Fans, not specially classed in the Repertory, must follow the régime applicable to fans of fine quality, when ornamented with silk, real or imitation amber, ivory, mother-of-pearl, tortoise-shell, feathers, artificial flowers or lace; or further, when gilt or silvered.		
Ex 455	Fans of bamboo or of paper or tissue with frames of bamboo:		
	a Common ... quintal	—	60 00 (J)
	b Fine ,,	—	100 00 (J)
456	Paint brushes, with or without handles quintal	20 00	20 00
457	Barrel organs ("*organini*") with cylinder or chimes ... each	2 00	—
	Musical boxes:		
	1. With keys ... quintal	—	35 00 (S)
	2. Other (with cranks, discs &c.) quintal	—	25 00 (S)
458	Musical instruments:		
	a Organs: 1. Church ,,	16 00	—
	2. Portable ... each	5 00	—
	Those with keys, bellows and external pipes, as well as large ones, although with barrels, destined for use in private houses, pay as upright pianofortes.		
	b Pianofortes:		
	1. Square or upright ... each	90 00	90 00
	2. Grand ... ,,	180 00	180 00
	c Harmoniums ... ,,	40 00	—
	d Stringed, not specified:		
	1. Weighing 400 grammes or less ,,	2 00	1 50
	2. Of a superior weight ... ,,	4 00	1 50
	e Wind, not specified:		
	1. Weighing 400 grammes and less each	2 00	1 50
	2. Of a superior weight ... ,,	4 00	1 50
	f Other, not specified ... ,,	2 00	1 50
459	Detached parts of musical instruments .. quintal	100 00	100 00
460	Strings for musical instruments .. ,,	80 00	—
461	Electric wires and cables, insulated:		
	a Electric wires and cables composed of one or more metallic conductors covered with textile materials and varnish, even with gutta percha or india-rubber .. quintal	60 00	50 00
	b Electric cables composed of one or more metallic conductors even covered with insulating materials, strengthened and protected with iron or any other metal, including submarine cables; electric cord, consisting of a bundle of conducting wires, each wire being covered with insulating textile thread, fastened together first by means of cotton yarn then by a strip of paper and a thin sheet of lead, and finally covered with paper and plaited cotton material ... quintal	30 00	28 00
462	Celluloid:		
	a Crude in the mass or plates, sheets, rods and tubes, neither polished or otherwise manufactured	Free.	—
	b In plates, sheets, rods or tubes, polished or otherwise manufactured on the surface quintal	15 00	—
463	Caps ... each	1 00	—
	Red woollen caps, knitted, milled, without tassels, or with tassels, other than of silk ... each	—	0 60(A)
464	Hats:		
	a Ladies', trimmed ... each	5 00	4 00 (F)
	b Other:		
	1. Of pure silk or mixed with other material ... each	1 50	—
	2. Of straw ,,	1 00	—
	Of straw or fibre of palms, bark, esparto, wood shavings and other materials, not trimmed each	—	0 25 (S)
	3. Of any other material ... ,,	1 00	—
465	Artificial flowers ... kilog.	15 00	—
466	Materials for artificial flowers ... ,,	5 00	—
467	Shapes for articles of fashion ... ,,	1 00	0 50(F)
468	Umbrellas and sunshades:		
	For the classification of these articles, only the stuff with which they are covered shall be considered, the lining being ignored.		
	a Of silk, or trimmed or covered with lace or tulle ... each	1 40	1 25(F)
	b Other ,,	0 80	0 60(F)
469	Fittings for umbrellas and sunshades quintal	40 00	—
470	Articles for collection and works of art:		
	a For scientific, zoological, botanical, and mineralogical collections	Free.	—
	b Other:		
	1 Modern	Duty on the articles according to the component material.	—
	2 Ancient	,,	—

XIX.—PRECIOUS METALS.

No. and letter.	Goods.	Import Duties. General. Lire c.	Conventional. Lire c.
471	Gold: *a* Crude, in bars, powder or in broken articles	Free.	—
	b Coined	,,	—
472	Silver in money of the Latin Union	,,	—

EXPORT DUTY.

No. of Import Tariff.			Lire c.
83	Tartar, crude, and scrapings of casks	quintal	2 20
84	Dregs of wine	,,	2 20
210	Waste of silk:		
	a Raw (*a*):		
	1. Waste of cocoons or of double cocoons	,,	14 00
	2. Other	,,	8 80
	b Combed	,,	20 00
248	Rags of all kinds	,,	8 80
270	Metallic ores:		
	a Of iron	ton	0 22
	b Of lead, even argentiferous	,,	2 20
	c Of copper	,,	5 50
406	Seeds:		
	a Of castor beans	quintal	1 10
	b Of linseed	,,	1 10
	c Of colza and ravison	,,	1 10
	d Of sesame and earth nuts	,,	1 10
	g 1. Oleaginous not mentioned	,,	1 10
470*b* 2	Articles for collection and works of art, ancient, Shall be considered as antique articles for collections and works of art those which are subject to the provisions of the Law for the preservation of monuments and of antiquities and works of art. On the exportation of articles of art and antiquities the formalities prescribed by the said Law must be complied with (*b*).	*ad val.*	1 %
	Other goods		Free.

EXEMPTION FROM DUTY.
(Law dated July 8, 1904.)

Imported machinery and materials for industrial establishments at Naples are exempt from duty for 10 years, from July, 1904.

GOODS IMPORTED FROM ERYTHREA† INTO ITALY.

Nos. of the General Tariff.		
95	Flowers of senna and cusso	Free.
96	Tamarinds, raw	,,
100*d*	Juice of aloe	,,
109	Gums and resins	,,
161*a*	Cotton in the wool or in the mass	,,
229	Wooden wares	,,
372	Wheat up to 20,000 quintals per ann.	,,
375	Barley	,,
378	Durra, millet and maize	,,
383	Bran	,,
	Other products	Duty applicable to products originating from countries enjoying the most favoured nation treatment.

(*a*) Under the treaty with Austria-Hungary waste of raw silk intended to be spun in Gorizia spinning mills shall be free of export duty as a convenience for the frontier trade, provided the regulations prescribed for controlling entry thereof into the mills be complied with.

(*b*) By effect of Law No. 185 of June 27, 1902, the exportation of any objects of art or antiquity, exclusive of buildings and works of living artists or those executed not more than fifty years, independently of the Customs duty in so far as they may be chargeable under the tariff, are subject to a progressive tax on the value of each article as follows:—

On the first 5,000 francs	5 %
,, second 5,000 francs	7 %
,, third 5,000 francs	9 %
,, fourth 5,000 francs	11 %

And so on until the tax has reached 20 per cent. of the value of the article.

†Products declared free of duty in this table are also free from the statistical tax.

ERYTHREA

IMPORT DUTIES.*

	Lire c.
†Cigars, manufactured in imitation of Italian cigars, called "Cavour," "Virginia," "Tuscan" & "Neapolitan" ..kilog.	7 50
†Tobacco, otherwise manufactured ,,	3 0
Do. in the leaf (except Surati) ,,	2 50
Do. Surati (in the leaf and stalks) ,,	0 75
‡Wheat quintal	7 50
‡Wheat flour ,,	12 50
‡Flour of other cereals ,,	5 00
‡Bran ,,	2 50
Wine, beer, spirits and liqueurs 15% *ad val.*	

According to the Royal decree of December 8th, 1892, spirits and alcoholic beverages imported into the Erythrean colony shall be liable to a surtax of 15 lire per hectolitre, when of a strength not exceeding 50° of the centesimal alcoholometer at a temperature of 15.56°.

For every degree in excess of 50°, the surtax shall be increased by 15 centesimi. This special surtax shall not be applicable to fine liqueurs in bottles, generally consumed by Europeans, having a market value of more than 3 lire per bottle; this exception, however, shall not apply to cognac, absinthe, and mastic.

For the application of the surtax, the quantity in hectolitres of pure spirits contained in casks or barrels shall be calculated according to the net weight by converting the weight into volume. The net weight is established by deducting from the weight of the receptacle the legal tares allowed in the official Schedules.

Oils, fixed, mineral, or volatile 15% *ad val.*	
Flax, raw or manufactured 15% ,,	
Wool, raw or manufactured 8% ,,	
Gold, crude or manufactured 1% ,,	
Watches, gold each	2 0
,, silver ,,	1 0
Gold coin legally current	Free.
Silver, coin of the Latin union and of Erythrea	,,
Cotton, raw or manufactured 10% *ad val.*	
Silk, raw or manufactured 8% ,,	
Sugar, and preparations of sugar 15% ,,	
Coal	Free.
Stones, building, unwrought	,,
Scientific collections; products of the fisheries intended for consumption in the colony; cement, charcoal, and other materials proceeding from shores in the colony near a Customs office, transported by sea to facilitate transit by land, provided no doubt exists as to their origin; samples of no value; plants alive; goods having paid duties and shipwrecked within sight of the littoral; remains of masts, sails, anchors and cordage of national vessels, wrecked; ship stores for use of the crew and passengers during their sojourn in port	,,

All goods not elsewhere mentioned are dutiable according to legal net weight.

‖National or nationalized goods within the meaning of the Customs law, including those which have enjoyed drawback, if furnished with seals of the Italian Customs and accompanied by Customs bulletins replacing certificates of origin, and packages directed to public administrations by permission of the Governor | Lire c. 1 %

[Gypsum, lime, cement, bricks, roofing tiles, and other similar products shall not require seals.]

Effects: furniture, books, linen, arms and implements, having been in use, belonging to travellers and imported in a quantity proportionate to their position; war material and articles of equipment proceeding from military magazines and imported on account of the Royal colonial troops	Free.
Products of the entire Colony, furnished with certificates of origin issued by the competent authority and proving the local production	,,
Goods not specially mentioned	8% *ad val.*

EXPORT DUTIES.

Goods exported are only subject to the statistical tax of	1% *ad val.*

Spirits and liqueurs crossing the Customs line free from import duties are subject to a surtax of 10 lire per hectolitre up to 50 degrees of the centesimal alcoholometer at a temperature of 15.56 degrees and of 15 centesimi for every degree in excess. This surtax shall be collected without prejudice to the eventual application of the tax established by the decree of December 8, 1892, enacted in execution of the General Act of the Brussels Conference of July 2, 1890.

Mother of pearl	3% *ad val.*

Products of the sea (pearls, mother-of-pearl, sponges, coral &c.) arriving on the wharf for re-shipment are considered as destined to exportation.

Goods cleared on importation and re-embarked	Free.
Goods not specially mentioned	8% *ad val.*

Duties applicable to Exportation of Wild Animals.

(*Bullettino ufficiale della Colonia Eritrea*, of May 10, 1902.)

The Civil Commissioner, authorised by Royal Decree of April 18, 1902, has established by Decree of May 10, 1902, the following duties to be levied per head on the under-mentioned wild animals exported from the Colony:—

	Lire	c.
Lions	130	00
Leopards	80	00
Elephants	1300	00
Giraffes	700	00
Rhinoceros	1300	00
Hippopotamus	600	00
Gurezza and other long-haired monkeys	50	00
Buffaloes	600	00
Wild donkeys	650	00
Zebras	650	00
Antilopes called: *addax*, *nasomaculatus*, *strespicerus capensis* (arabic *nidial*), *taurotragus*	600	00
Antelopes and gazelles called: *damaliscus tiang*, *bubalis tora*, *sacksoni*, *etc.* (arabic *tetal*), *cobus defassa* (arabic *omhatil*). *hippotragus equinus* (arabic *abu-araf*), *oryx leucoryx* (arabic *uhaas abiad*), *oryx beisa* (arabic *met hal*), *cervicapra behor* (arabic *besemat*). *tragelaphus* (arabic *om bugeol*). *tragelaphus spekei*, *gazella ruficollis* (arabic *reil*), *gazella leptoceros*, *capra nubiana* (arabic *uail*), *ovis lervia* (arabic *cabse elgebel*)	250	00
Antelopes and gazelles called: *arid*, *mudoqua*, *digdig*, *oreotragus saltator* (arabic *maresciucab*), *ourebia montana*	10	00
Wild boar (*phacocaerus africanus*)	50	00
Orycteropus æthiopicus (arabic *abu delef*)	50	00
Ostriches	70	00

* A rebate of 10% shall be allowed on the evaluation established by the Customs appraisement. This rebate shall not apply to goods dutiable at the rate of 1% *ad val.* nor to those of a value inferior to 10 lire.

† Duties are established on real net weight.

‡ Duties are established on gross weight.

‖ The Customs may, in exceptional cases, admit free of duty goods which are evidently of national origin, even if they do not conform with these conditions.

RESTRICTIONS AND PROHIBITIONS ON IMPORTATION AND EXPORTATION.

1. The importation into the colony of arms, ammunition, explosive substances and lead in any shape, is subject to special permit from the Public Surety Authorities. In default of a permit, and if the importation has the character of a commercial shipment, the articles in question, after having been subjected to the Customs formalities, shall, until otherwise ordered, be transported under escort to the artillery depôts.

The exportation and transhipment of the articles in question can only be effected on vessels exceeding 100 tons register, and with the previous authorisation of the Government of the colony.

Exportation and transhipment of lead may also be effected by sailing vessels ("*sambuchi*") of small tonnage, subject to previous authorisation from the Government of the colony.

2. The importation of medicinal substances and of compound medicines not approved by the Superior Board of Health is subject to a permit from the Sanitary Authorities. The importation of hasheesh (kind of opium) is prohibited, and the Customs must destroy all quantities confiscated.

3. Goods of which the importation into the colony is prohibited in virtue of special provisions, as well as those considered as noxious to public health by the competent authorities, must, within a period fixed by the sanitary authorities, be destroyed or re-exported on vessels of more than 30 tons register, at the expense of the carrier, who, however, may have recourse against the importer.

Should, at the expiration of such period, the goods not be re-exported or destroyed, the Customs shall destroy the same at the expense of the carrier.

4. The exportation of horses, mules and pack or saddle asses is prohibited without previous authorization from the Governor of the colony.

CUSTOMS CONVENTION WITH THE SOUDAN OF NOV. 26, 1901.

IMPORTATION.

All goods imported into the Italian colony of Erythrea from the Anglo-Egyptian territory of the Soudan shall not be subject to other or higher duties than are or may hereafter be levied according to the tariff in force in Erythrea, on imported foreign goods of the same kind, proceeding from any other country entitled in the same respect to the most-favoured-nation treatment.

These duties shall not exceed 5% in the case of natural products of the Anglo-Egyptian territory of the Soudan, provided that proof of origin be furnished to the satisfaction of the Customs authorities at the place of entry into the colony of Erythrea.

Tobacco in any form may be lawfully imported from the Anglo-Egyptian territory of the Soudan into the colony of Erythrea on compliance with such conditions as the government of this colony shall have deemed fit to adopt.

Arms and ammunition of all kinds are expressly prohibited importation from the Anglo-Egyptian territory of the Soudan into Erythrea.

Importation of salt and spirits from the Anglo-Egyptian territory of the Soudan into Erythrea shall be subject to such conditions and restrictions as the respective governments may order according to circumstances, the right to absolutely forbid entry of these goods being always reserved to them whenever they deem proper to exercise it.

The importation of sugar and cotton, howsoever manufactured, from the Anglo-Egyptian territory of the Soudan into the colony of Erythrea is subject to such conditions as the government of this colony may establish.

The importation into Erythrea of any products of the Anglo-Egyptian territory of the Soudan, such as gum, caoutchouc, ivory, ostrich feathers, which are already subject to tax or royalty in the Soudan, shall be charged with such tax or royalty in force at the time of importation without prejudice to any other duties leviable on such produce. It is, however, understood that any sums paid by way of import duty on said produce are to be deducted from the amount chargeable on account of said tax or royalty.

On goods coming from the Anglo-Egyptian territory of the Soudan, and passing in transit through this colony, there shall be allowed a drawback equal to the amount of duty paid at the time the merchandise entered the country it is crossing in transit, provided it has been duly lead-sealed and is accompanied by certificates of origin issued by the proper Anglo-Egyptian authorities.

Goods exported from the Anglo-Egyptian territory of the Soudan in destination of Erythrea, shall pay the same export duty (not exceeding 1%) as is levied upon goods exported from Suakim or other ports of the Red Sea.

EXPORTATION.

Goods exported from Erythrea to the Anglo-Egyptian territory of the Soudan may be subjected to an export or to a statistical duty of 1%.

This convention shall be maintained in force for a term of 10 years from the date of exchange of ratifications (*January 2nd*, 1902), but is subject to revision after 5 years if one or other of the contracting parties so requests at least six months prior to expiration of the first 5 years.

LIBYA

(TRIPOLI AND CYRENAICA.)

MONEY, WEIGHTS AND MEASURES.—Money: Same as Italy.—Weights and measures: The metrical system is in force.

CUSTOMS PROVISIONS.

(*Bollettino di Legislazione e Statistica doganale*, May 1912.)

PROHIBITION TO EXPORT ANIMALS.

By Decree of the Governor dated October 10, 1911, the exportation of camels, horses, neat cattle and sheep, is prohibited until further notice.

CUSTOMS WAREHOUSE DUES.

By Ordinance of the Governor dated December 4, 1911, the Tripoli Customs have been informed that goods deposited in their warehouses are to pay two days after the date of deposit, a warehouse due of 5 centimes per package, per quintal and per day.

DECREE OF THE GOVERNOR, DATED DECEMBER 10, 1911, RE-ENACTING THE CUSTOMS DUTIES.*

Art. 1. The levy of Customs duties is re-enacted as regards goods of any origin imported into the Territories of Tripoli and Cyrenaica, in accordance with the regulations laid down in the Laws of the Kingdom, and subject to compliance with the provisions of the following article.

Art. 2. The Customs duties on goods imported are fixed at 11% of the value of such goods, but barley, wheat, flour, alimentary pastes, rice, dried fish, sugar, coffee, tea, and petroleum are excepted, and pay import duties at the reduced rate of 4% of the value.

Art. 3. The present Decree shall enter into force at Tripoli on December 11, at 6 a. m., and in the other localities, as soon as the authorities in charge of the Customs service have received official notice thereof.

Art. 4. Any regulations in force in Tripoli and Cyrenaica inconsistent with the present Degree, are hereby repealed.

DECREE OF THE GOVERNOR, DATED JANUARY 28, 1912, ESTABLISHING RULES TO BE COMPLIED WITH IN REGARD TO THE CUSTOMS MARITIME TRAFFIC.

Art. 1. Masters of merchant vessels entering the ports of Tripoli and Cyrenaica are required to exhibit, within 24 hours of their arrival, the manifest of the cargo showing the generic description of the goods destined for other ports of call and specifying what goods are to be landed at the port of arrival.

Art. 2. After being discharged, the goods remain under the control of the Customs until removed by the owners.

Art. 3. Before being authorised to remove their goods, the owners must produce a certificate (*nulla osta*) from the transport company to the effect that they have no objection to the assessment and clearance of the goods.

Art. 4. The assessment of the duties referred to in the foregoing article is made according to the written or verbal statement of the owner, he being bound to produce also the original invoice or copy thereof.

Art. 5. In proof of payment of the duties, the Customs will deliver a receipt or voucher which will be accepted as an authority to enable the goods to be removed from the Customs premises.

Art. 6. The shipment from one port of the occupied Territory to another of dutiable goods is permitted, provided the Customs duties be guaranteed by a cash deposit or by legal bond.

LANDING OF GOODS IN THE PORT OF TRIPOLI.

An Ordinance of the Governor dated January 28, 1912, provides that from February 1, 1912, and until otherwise ordered, no vessel entering the port of Tripoli for the purpose of trading, will be allowed to land more than 150 tons of cargo.

* A Decree dated October 7, 1911 had suspended until further notice the levy of Customs duties and port dues.

TEMPORARY IMPORTATION OF CRUDE OSTRICH FEATHERS, AND OF TANNED GOAT SKINS.

A Decree of the Governor dated March 10, 1912, provisionally authorises the temporary importation of crude ostrich feathers intended to be washed, sorted, and re-shipped.

Tanned goat skins, even dyed with an earthy matter, but not curried, and intended to be sorted and re-shipped, are also allowed to be temporarily imported.

The guarantee for payment of duty will consist of a cash deposit which shall be returned at the time of export of the goods to countries situated outside the territory occupied by the Italian troops.

The operations must be exclusively effected at the Tripoli Custom-house, and the limit for re-exportation shall not exceed six months.

CLEARANCE OF TOBACCO FOR PERSONAL USE.

By Decree of the Governor dated March 12, 1912, partially modifying the Decree of November 1, 1911†, the clearance of manufactured tobacco for personal use in quantities not exceeding two kilos., is authorised at the following rates of duty:

		L.	C.
Havana cigars; cigarettes	kilo.	30	00
Other manufactured tobacco	„	15	00

PROHIBITION TO EXPORT RAGS.

A Decree of the Governor dated March 15, 1912, regulating the sanitary supervision of vessels anchored in ports of Libya, of their crew, passengers and cargo, prohibits in Article 3 the exportation of rags, unless made up in pressed and hooped bales.

IMPORTATION, TRADE, AND CONSUMPTION OF OPIUM PRODUCTS.

By Decree of the Governor dated March 15, 1912, the importation, trade and consumption of hasheesh, cocaine and opium products generally are prohibited, unless for medical purposes. This Decree lays down the penalties incurred by any person contravening the present provisions.

FREE IMPORTATION OF CRUDE PRECIOUS METALS.

A Decree of the Governor dated March 21, 1912, partially modifying the Decree dated December 10, 1911, re-establishing the Customs duties, stipulates that gold and silver in bars, ingots or scrap, shall be free of import duty.

RULES AS TO TOBACCO FOR SHIPS' STORES.

By Decree of the Governor dated March 3, 1912, it is ordered that the manifests of cargo which masters of merchant vessels are required to produce, in accordance with Article 1 of Governor's Decree dated January 28, 1912, are to specify all manufactured and leaf tobacco removed from the warehouses of the Regie for shipment as ships' stores.

Moreover, the products in question which, on arrival in Libyan ports have not been consumed during the voyage, are to be declared to the Customs authorities in order to be placed under lock and seal in a safe place until the date of departure of the vessel.

PROHIBITION TO IMPORT SACCHARINE AND SACCHARINE PRODUCTS.

By Decree of the Governor dated April 5, 1912, the importation and detention of saccharine and products containing saccharine are prohibited unless for medical purposes. This Decree lays down the penalties incurred by any person contravening the present provisions.

† The Decree in question established a Tobacco Monopoly in Libya.

PROHIBITION TO IMPORT ARMS AND AMMUNITION.

By a Decree of the Governor, dated October 20, 1912, the importation of arms of any kind and in any quantity and of ammunition is prohibited. Any person contravening this prohibition shall be sentenced to a term of imprisonment of not less than six months and the arms and ammunition shall be forfeited.

EXEMPTION OF CERTAIN PRODUCTS FROM IMPORT DUTIES.

A Decree of the Governor dated April 22, 1912, partially modifying the Decree dated December 11, 1912, and a further Decree dated November 1, 1914, exempts from import duty the undermentioned goods:

Rough building stones and earth; common lime, quick or slacked; crude graphite; coal; firewood and charcoal; corn straw for fodder and litter; agricultural machines, agricultural implements, irrigation pumps and material for sinking artesian wells; cereals for sowing and grass and forage seeds; live plants, excluding grafts and shoots (*talee e barbatelle*) and tubers (*tuberi*); chemical manures.

DECREE OF THE GOVERNOR DATED APRIL 22, 1912, ESTABLISHING SPECIFIC DUTIES ON SPIRITS, BEER, AND SPIRITUOUS ESSENCES.

By virtue of the present Decree, spirits, beer, and spirituous essences shall pay, in addition to the *ad valorem* duties fixed by the Decree of December 10, 1911, the following specific rates:

Nos.	Goods.	Duties. L. C.
1.	Alcohol:	
	Pure, in casks, demijohns, and the like:	
	(*a*) Derived from wine or vinous plants....hectol.	30 00
	(*b*) Derived from other substances..... ,,	50 00
	NOTE.—The importation of alcohol derived from non-vinous substances is prohibited if not testing 95° Gay Lussac at the ordinary temperature.	
	Sweetened or *flavoured*, in casks, demijohns, and the like .....hectol.	60 00
	Of all kinds, in bottles .....bottle	0 60
2.	Beer: in Casks.....hectol.	7 00
	,, in Bottles.....bottle	0 10
3.	Spirituous essences;	
	Of all kinds (including immediate receptacle) ..kilo.	2 00

Decree dated November 1, 1914, which provides that the undermentioned articles shall on importation be subject to Customs duty, as shewn in the subjoined statement, with an addition of 8 % *ad val.* of whatever origin:

		On goods of Italian origin. L. C.	On goods of foreign origin. L. C.
Cotton yarns:			
(*a*) Unbleached.....100 kilogs. gross		—	10 00
(*b*) White	,,	—	15 00
(*c*) Dyed or mercerised	,,	—	20 00
(*d*) Sewing (*cucirini*) .....100 kilogs.*		—	35 00
Cotton tissues:			
(*a*) Unbleached.....100 kilogs. gross		—	15 00
(*b*) White	,,	—	20 00
(*c*) Dyed or mercerised .....100 kilogs.*		—	35 0
(*d*) Printed.....	,, *	—	[illegible]
(*e*) Dyed or printed for barracans..	,, *	15 00	35 00
Articles of cotton, sewn or made up:			
(*a*) Barracans	,, *	25 00	50 00
(*b*) Others	,, *	—	40 00
Woollen yarns:			
(*a*) Unbleached.....	,, *	—	35 00
(*b*) White or dyed.....	,, *	5 00	45 00
Tissues of carded or combed wool:			
(*a*) For barracans.....	,, *	20 00	60 00
(*b*) Others	,, *	—	45 00
Woollen fezzes .....each		—	0 20
Blankets, carpets and sewn woollen goods 100 kilogs.*		20 00	60 00
Sugar, raw or refined	,, *	8 00	23 00
Matches:			
(*a*) Of wood	,, *	25 00	60 00
(*b*) Of wax, paraffin and the like....	,, *	30 00	65 00

* Tare: 8 %, which will be accorded only in respect of goods packed in receptacles of wood and of metal.

ITALIAN SOMALILAND

CUSTOMS TARIFF SANCTIONED BY ROYAL DECREE No. 1300, OF AUGUST 12, 1911.

PRELIMINARY DISPOSITIONS

CUSTOMS DUTIES.

ART. 1.—There shall be levied in the Colony the specific or *ad valorem* import and export duties established in the tariff hereunto annexed. The *ad valorem* duties shall be payable according to the valuation placed upon the goods, in accordance with the provisions of the following article.

VALUATION OF GOODS.

ART. 2.—Goods of current trade to be cleared *ad valorem* shall be assessed on the valuations set out in a schedule framed annually by the Governor of the Colony which valuations will be based on the average price of the goods in the principal markets of the Colony in the months of May, June, July, and August; this price shall be notified to the Minister for Foreign Affairs. In other cases, the value for the assessment of duty will be the prices stated in the original invoices, found to be in due and acceptable form, with an additional 20%, or the current value of the goods in the markets of origin, as determined by the Customs, with an additional 20%, corrected, if necessary, by the actual sale price.

COLLECTION OF DUTIES.

ART. 3.—The Customs duties are payable on the goods in their condition at the time when they are presented to the Customs. In case of casual damage, the damaged goods may, at the request and expense of the person concerned, be set apart from the others when practicable and should the appraisement prove the damaged goods to have deteriorated more than 5% in value, the depreciation actually ascertained shall be taken into account in levying duty.

In the absence of the person concerned, this method shall be applied by the Customs direct.

. . . . . .

The owner of damaged goods will also be at liberty to elect whether, instead of paying duty, he prefers to have the goods destroyed at his own expense, subject to taking such measures of precaution as are imposed by the Customs.

DISPUTES AS TO THE APPLICATION OF THE TARIFF.

ART. 4.— . . . . . .

MODIFICATION OF DUTIES.

ART. 5.—In case of modification of the duties established in the Tariff, the goods shall be dealt with as follows:

(*a*) Goods imported, even removed from Customs bond and warehouses and from free depôts are to pay the old rates, but only in cases where the declaration of entry for consumption was lodged with the Customs prior to the enforcement of the new rates and where the goods have been presented to the Customs.

"Presented to the Customs" refers to goods lying in the Customs premises as well as goods on board vessels in port, provided the manifest has been lodged. The new rates shall, however, be applied even in case the goods have already been presented to the Customs, and the declaration has been lodged, if they prove to be more favourable to the importer than the old rates;

(*b*) Goods intended for export are to pay the rates in force at the time of delivery of the export bill;

(*c*) Seized or confiscated goods are to pay the rates leviable on the day of sale or delivery either under bond or in pursuance of a judgment;

(*d*) Abandoned goods and shipwrecked goods are to pay the rates in force on the day of the sale;

(*e*) Dutiable goods entering in transit or consigned from one Customhouse to another, in respect to which the certificate of discharge has not been received, are to pay the rates in force on the day of expiration of the period allowed in the document issued, or if a permit to stay in the Colony has been obtained, the rates in force on the day of production of the clearance declaration;

(*f*) Goods temporarily imported and not re-exported are to pay the rates in force on the date of expiration of the period fixed for cancelling the admission certificate.

EXEMPTIONS.

ART. 6.—Subject to compliance with the special conditions mentioned below, full exemption from import duty is accorded to the following articles:

1. Personal effects and furniture of persons coming for the service of the Colony and those of their families;
2. Effects and implements imported by travellers and small quantities of books, bed and table linen in their possession, provided that all such articles be destined for their personal use and be in bearing with their position;
3. Effects, carriages, furniture, books, utensils, and instruments necessary for the exercise of any art or profession, and other household articles belonging to persons who remove their residence to the Colony, provided that they all be for personal use and in bearing with the position of the owners, and that the importation thereof be effected within a period not exceeding a year from the date of the declaration of changing residence;
4. Samples of no value;
5. Goods the product of the Colony saved from shipwrecks happening in view of the coast, provided the origin of the goods be unquestionable;
6. Debris of masts, sails, anchors, cordage of vessels of any nationality wrecked on the shores of the Colony and the same articles of vessels of the Colony wrecked on foreign coasts, provided that in the latter case, the importation be effected within two years and that the wreck be duly proved by certificates in proper form;
7. Surplus ships' stores, provided proof be furnished that they are the product of the Colony;
8. Ships' stores other than the origin of the Colony for the use of the crew and passengers of vessels during their call at ports of the Colony;
9. Fresh or salted fish caught along the coast or out at sea beyond the coasts of the Colony. The exemption is granted on compliance with the conditions and regulations laid down by the Governor.

ART. 7.—Supplies removed from State depôts and imported on account of the Colonial Administration, are exempted from the Customs formalities subject to production of a declaration in due form by the head of the service concerned showing origin, quality, quantity and destination.

ART. 8.—Full exemption from export duty is granted to the following articles:

1. Ships' stores, provided they be in proportion to the number of passengers and members of the crew and length of the voyage;
2. Personal effects and furniture of officials, of the Colonial Government proceeding outside the Customs limits on duty or repatriated.

GOODS PROHIBITED OR SUBJECT TO SPECIAL CONDITIONS ON IMPORTATION OR EXPORTATION.

ART. 9.—The importation of arms and ammunition also all kinds of medicines including compound medicines, is prohibited save with the approval of the qualified Colonial authorities.

ART. 10.—The importation and exportation of certain goods and coins may be prohibited or subjected to special conditions by a Decree of the Governor notified to the Minister for Foreign Affairs for the purposes of approbation, if such measure should prove necessary to safeguard public interests.

ART. 11.—Goods which, under special provisions, are not allowed to be introduced into the Colony, and those which the competent authorities consider injurious to public health, must be destroyed or re-exported at the expense of the importer.

SPIRITS.

ART. 12.—Spirits, pure, sweetened or perfumed, testing up to 50 degrees by the centesimal alcoholometer at a temperature of 15·56, shall be subject, on their importation into the Colony, to a surtax of 200 lire per hectolitre. For each degree in excess the surtax is increased by 4 lire per degree and per hectolitre.

Spirits denatured for industrial use, and fine liqueurs of the kinds commonly consumed by Europeans, selling at more than 3 lire per bottle (except cognac, absinthe, and mastic), are exempt from the surtax.

ACCESSORY CHARGES.

CERTIFICATE FEES.

ART. 13.—The Customs certificates shall be subject to the following fees:

1. 15 centimes for import, export, pass or debenture certificates:
2. 15 centimes for every registered member of a crew and for every passenger entered in the manifest.
3. Lire 2.25 for export and import manifests.

No fee shall be levied on certificates issued to prove supplementary payment of undercharged Customs duties nor on certificates in proof of payment of fines nor on certificates for sums deposited.

WAREHOUSE DUES.

ART. 14.—Goods deposited in Customs inclosures and premises, shall, from the third day of landing, be liable to warehouse dues at the rate of 1½ centimes per day and per package.

Any package weighing more than a quintal shall be taken as two or more packages at the rate of one package per quintal or fraction of quintal. This rule shall likewise apply to goods in bulk.

FEES FOR AFFIXING CUSTOMS MARKS.

ART. 15.—The following fees are chargeable for affixing Customs marks:

(*a*) For every lead seal affixed to packages of goods or means of transport, 15 centimes:

(*b*) For every official label ("*polizino*") affixed to packages of goods shipped coastwise, 5 centimes.

SPECIAL TARIFFS.

ART. 16.—The Tariffs for manual labour relating to goods where Customs factorage is organised into a corporation shall be submitted to the approval of the Governor, as well as the Tariffs for loading and unloading goods.

MONEY, WEIGHTS AND MEASURES.

The *besa* corresponds to 1 centime of rupee = Lire 1·68.

The *gisla* is equivalent to about 3⅓ cwt.

IMPORT DUTIES.

Tariff Nos. and letters.	Goods.		Duties.
1	Mineral and aërated waters:		
	(*a*) Natural	bottle	B. 6
	(*b*) Artificial	,,	B. 17
	(*c*) Soda water and lemonade	,,	B. 3
2	Animals	*ad val.*	1 %
3	Arms and ammunition	,,	10 %
	Importation of arms and ammunition must be authorised by the Governor in accordance with Article 9 of the Preliminary Dispositions to the Tariff.		
4	Linen, made up	*ad val.*	10 %
5	Beer:		
	(*a*) In bottles	bottle	B. 10
	(*b*) In casks	litre	B. 15
	Bottles containing less than one litre are charged as litre bottles; bottles containing more than one and less than two litres pay duty on two bottles, and so on in regard to bottles of greater capacity.		
6	Coffee and coffee husks	*ad val.*	10 %
7	Cereals:		
	(*a*) "*Dura*"	,,	1 %
	(*b*) "*Mehindi*"	,,	1 %
8	Dates	,,	5 %
9	Flour	,,	10 %
10	Crude iron and wrought iron	,,	10 %
11	Cotton yarns	,,	6 %
12	Medicinal products	,,	1 %
13	Corn ("*grano*") and wheat	,,	10 %
14	Manufactures of hides and skins	,,	10 %
15	Wood manufactures	,,	10 %
16	Lumber	,,	10 %
17	Vegetables	,,	1 %
18	Wood, barks and scented resins	,,	10 %
19	Machines and parts thereof	,,	10 %
20	Molasses	,,	8 %
21	Coin:		
	(*a*) Gold		Free.
	(*b*) Thalers		,,
	(*c*) Nickel	*ad val.*	50 %
	(*d*) Copper	,,	50 %
	The Customs duty on nickel and copper coins is applicable whenever the importation of such coins is not prohibited by special regulations under Article 10 of the Preliminary Dispositions to the Tariff.		
22	Sesame oil	*ad val.*	10 %
23	Antiseptic wadding and absorbent cotton	,,	10 %
24	Tanned skins	,,	10 %
25	Dried or salted shark, and shark fins	,,	10 %
26	Chemical products for industrial use	,,	5 %
27	Rice	,,	8 %
28	Empty bags	,,	10 %
29	Salt	,,	10 %
30	Soap	,,	10 %
31	Cotton seed	,,	1 %
32	Sesame seed	,,	1 %
33	Syrup for beverages	bottle	B. 10
34	Spirits, sweetened or perfumed, in bottles or demijohns	*ad val.*	20 %
	The importation of sweetened or perfumed spirits as also of pure spirits comprised in No. 41 of the present Tariff, is regulated by the Governor in accordance with Art. 10 of the Preliminary Dispositions to the Tariff; the surtax established by Art. 12 of the Preliminary Dispositions is applied.		
35	Mats	*ad val.*	10 %
36	Tobacco:		
	(*a*) Arabian	,,	30 %
	(*b*) "*Suaheli*"	,,	15 %
	(*c*) "*Bacumoni*"	,,	15 %
	(*d*) "*Sihui*"	,,	15 %
	(*e*) "*Kilva*"	,,	15 %
	(*f*) Manufactured in the same way as tobacco manufactured by the Italian State	kilo.	L. 7 50
	(*g*) Other	,,	L. 3 50
37	Cotton tissues, except those mixed with silk	*ad val.*	10 %
38	Wine in bottles or flasks	bottle or flask	B. 30
	Bottles containing less than one litre are charged as litre bottles; bottles containing more than one and less than two litres pay duty on two bottles, and so on in regard to bottles of greater capacity.		
39	Vermouth	bottle	B. 30
40	Sugar:		
	(*a*) "*Bengal*"	*ad val.*	5 %
	(*b*) "*Sciau-scian*"	,,	5 %
	(*c*) Red	,,	5 %
	(*d*) "*Nabad*"	,,	5 %
41	Articles not specially mentioned	,,	15 %

EXPORT DUTIES.

1	Animals:			
	(*a*) Asses, male	head	Thalers	2½
	(*b*) ,, female	,,	,,	5
	(*c*) Oxen	,,	,,	1½
	(*d*) Camels, male	,,	,,	5
	(*e*) ,, female	,,	,,	7½
	(*f*) Goats and ewes	,,	,,	½
	(*g*) Horses	,,	,,	20
	(*h*) Mules	,,	,,	25
	(*i*) Cows	,,	,,	5
	Sucking calves following the mother are free of duty.			
	(*k*) Miscellaneous	*ad val.*		20 %
2	Ambergris	,,		50 %
3	Ivory	,,		1 %
4	Linen	,,		1 %
5	Native butter	,,		5 %
6	Coffee and coffee husks	,,		1 %
7	Crude wax	,,		1 %
8	Cereals:			
	(*a*) "*Dura*"	*gisla*	Thaler	1
	(*b*) "*Mehinda*"	,,	,,	1
9	Horns:			
	(*a*) Rhinoceros	*ad val.*		1 %
	(*b*) Gazelle and similar	,,		1 %
10	Cotton in the wool, ginned or unginned	,,		1 %
11	Dates	,,		1 %
12	Flour	,,		1 %
13	Native thread	,,		1 %
14	Alimentary products	,,		1 %
15	Wheat	,,		1 %
16	Manufactures of skin	,,		1 %
17	,, of wood	,,		1 %
18	Lumber	,,		10 %
19	Vegetables, native beans	*gisla*	Thaler	1
20	Wood, barks and scented resins	*ad val.*		1 %
21	"*Magad*" (potash salt)	,,		1 %
22	Myrrh	,,		1 %
23	Coins:			
	(*a*) Gold			Free.
	(*b*) Thalers	*ad val.*		2 %
	(*c*) Nickel			Free.
	(*d*) Copper			,,
	The Customs treatment established for coins is only to apply when no prohibition exists to export the same under special provisions, in accordance with Art. 10 of the Preliminary Dispositions to the Tariff.			
24	Sesame oil	*ad val.*		1 %
25	Orchil	,,		1 %
26	Dried hides or skins	,,		10 %
27	Tanned hides or skins	,,		1 %
28	Ostrich feathers	,,		1 %
29	Dried or salted shark, and shark fins	,,		1 %
30	Sesame seed	,,		1 %
31	Spices	,,		1 %
32	Mats	,,		1 %
33	Tortoise shell	,,		1 %
34	"*Tungi*" earthenware	,,		1 %
35	Native cotton tissues	,,		1 %
36	Tea	,,		1 %
37	Articles not specially mentioned	,,		5 %

CUSTOMS TREATMENT OF ITALIAN GOODS.*

Tariff Nos. and letters.	Goods.		Import duties.
1	Mineral or aërated waters:		
	(*a*) Natural	bottle	B. 2
	(*b*) Artificial	,,	B. 17
	(*c*) Soda water and lemonade	,,	B. 3

* Alterations to the present schedule will appear in the third supplement to the Tariff of Italy (fifth edition).

Tariff Nos. and letters.	Goods.		Import duties.
2	Arms and ammunition	*ad val.*	10 %
	Importation of arms and ammunition must be authorised by the Governor in accordance with Art. 9 of the Preliminary Dispositions to the Tariff.		
3	Crude iron and wrought iron	*ad val.*	5 %
4	Manufactures of hides and skins	,,	10 %
5	,, of wood	,,	10 %
6	Lumber	,,	10 %
7	Machines and parts thereof	,,	5 %
8	Molasses	,,	8 %
9	Coins:		
	(*a*) Gold		Free.
	(*b*) Other:		
	1 Current in the Colony		,,
	2 Not current in the Colony	*ad val.*	50 %
	Importation of coins may at any time be prohibited by the Governor, in accordance with Art. 10 of the Preliminary Dispositions to the Tariff.		
10	Sesame oil	*ad val.*	10 %
11	Tanned hides and skins	,,	10 %
12	Chemical products for industry	,,	5 %
13	Empty bags	,,	10 %
14	Salt	,,	5 %
15	Spices	,,	10 %
16	Syrups for beverages	bottle	B. 10
17	Pure alcohol	*ad val.*	15 %
18	Spirits, sweetened or perfumed:		
	(*a*) In casks or barrels	,,	15 %
	(*b*) In bottles or demijohns	,,	20 %
	The surtax established by Art. 12 of the Preliminary Dispositions to the Tariff, reduced by half, is levied on spirits, pure, sweetened, or perfumed.		
	Importation is, however, regulated by the Governor in conformity with Art. 12 of the said Dispositions.		
19	Mats	*ad val.*	10 %
20	Tobacco manufactured by the Italian State factories		Free.
	Importation of this tobacco is regulated by the Governor, in accordance with Royal Decree of September 11, 1910.		
21	Cotton tissues	*ad val.*	3 %
22	Wines, including vermouth:		
	(*a*) In casks or demijohns	,,	5 %
	(*b*) In bottles or flasks	bottle or flask	B. 10
23	Sugar	*ad val.*	5 %
24	Articles not specially mentioned	,,	1 %

Italian goods, for which a special Customs treatment is provided, must, in order to secure the same, be accompanied by bills issued by the Customs of the Kingdom in lieu of certificates of origin; they must also bear the marks affixed by the Italian Customs.

The Customs may admit to the special Customs treatment goods clearly of Italian origin, even if the above mentioned formalities have not been complied with.

CUSTOMS TREATMENT OF PRODUCTS IMPORTED FROM ERYTHREA.

Nos.	Nos. of the General Import Tariff.	Goods.		Import Duties.
1	6	Coffee	*ad val.*	8 %
2	9	Flour	,,	1 %
3	13	Corn or wheat	,,	1 %
4	29	Salt	,,	5 %

Erythrean products for which a special Customs treatment is provided, must, in order to secure the same, be accompanied by bills issued by the Customs of that Colony in lieu of certificates of origin; they must also bear the marks affixed by the Customs of the said Colony.

CUSTOMS TREATMENT OF GOODS EXPORTED FROM ITALIAN SOMALILAND AND INTENDED FOR CONSUMPTION IN ITALY.

Nos.	Tariff Nos. and letters.	Goods.		Export Duties.
1	1 (*c*)	Oxen	*ad val.*	1 %
2	37	Gums	,,	1 %
3	37	Camel fat	,,	1 %
4	26	Dried hides and skins	,,	5 %

At the time of exporting from Italian Somaliland goods destined for consumption in Italy, the exporter shall guarantee at the Custom-house in the Colony, the export duty provided for in the Tariff, as well as any fines which may be incurred.

The Governor will enact regulations providing for the application of Customs marks to goods, and fixing the period deemed necessary to prove that the said goods have been duly imported into Italy.

The Customs in the Colony, on the production of a certificate from a Custom-house in the Kingdom, showing that the original marks affixed by the Customs were found to be in order and proving importation of the goods into Italy, will finally admit the exported goods to the benefit of the special Customs treatment; failing the above, and after the expiration of the period allowed for producing the certificate referred to, they shall apply to the exported goods, the treatment established in the Tariff of export duties plus a fine of not less than 5 lire nor more than 100 lire.

If the certificate issued in the Custom-house in the Kingdom proves that the goods, though bearing the regular marks, presented for importation into Italy have been found, wholly or partly different from the goods exported from Italian Somaliland, the exporter shall be liable in the Colony to a fine of not less than twice nor more than ten times the difference between the export duty mentioned in the Tariff of export duties of Italian Somaliland, and the duty fixed under the special regime of the goods concerned.

If—in consequence of the usual inspection to which foreign goods are subject when imported into Italy—the above-mentioned certificate shows that on referring to the export bill issued in Italian Somaliland, there are differences of quantity in excess of 5 %, there shall be levied in the Colony a fine of not less than one fifth nor more than double the duty fixed in the export Tariff of Italian Somaliland as leviable on the quantities making up the difference.

If the Customs marks affixed to the goods above mentioned have in any way been transferred from certain goods to other goods, or from one package to another, or if they have been forged, the offenders will be liable in the Colony to a fine of from 50 to 100 Lire without prejudice to heavier penalties as the case may be.

The duty provided in the export Tariff aforesaid, and leviable on goods showing differences liable to fine shall always be paid in the Colony.

[LUXEMBURG, see GERMANY]

PRINCIPALITY OF MONACO

EXTRACT FROM THE CUSTOMS AND VICINITY CONVENTION BETWEEN THE PRINCIPALITY OF MONACO AND FRANCE, SIGNED ON THE 10TH APRIL, 1912.

The import and export duties of the French Tariff, the navigation dues as defined by French law, the sealing and stamping charges, the sugar duties shall be applied in the Principality, in accordance with the laws and regulations in force in France, from the date of exchange of the ratifications and shall remain into operation for a term of ten years. If not denounced prior to the expiration of that period, it shall continue to have effect until such time as either of the parties shall have declared to the other, one year at least in advance, the intention to terminate the same.

MONTENEGRO

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IMPORT TARIFF

(Entered into force 1905.)

The monetary unit of Montenegro is the Austrian Krone of the nominal value of 10d. 100 Heller,

For weights and measures Montenegro has adopted the metrical system.

Note.—N.s.m. means "not specially mentioned."

	Duties. Min. Tariff. K. H.	Max. Tariff. K. H.
I.—PAPER.		
1 Wrapping paper, cartridges, cardboard for binding and for box making, toilet paper, and in general all kinds of paper known under the name of "packing paper"; printing and writing paper, letter paper, envelopes with with or without boxes; paper for intimation letters, advertisement and posters, and all kinds of paper of any color, for printing or writing on &c., commercial books, pocket books and albums, and in general ruled paper of all kinds; wall paper is also classed in this number.....*ad val.*	10 %	15 %
2 Books (school, reading, scientific &c.), maps, atlases, calendars, also newspapers	Free.	
Note.—When these articles are intended for sale, they shall be charged at 10% in the minimum, and 15% in the maximum tariff.		
3 Cigarette paper, in booklets .....100 kil.	200 00	300 00
,, in sheets ..... ,,	150 00	250 00
Playing cards .....pack	1 00	2 00
II.—AGRICULTURAL AND HORTICULTURAL PRODUCE.		
4 Fresh fruits and vegetables, fresh Southern fruits; various kinds of hay and cane, lentils, onions &c.....*ad val.*	Free.	10 %
Note.—No accessory or statistical fee is levied on these articles.		
5 Grapes and plums .....100 kil.	6 00	12 00
6 Raisins and prunes..... ,,	12 00	30 00
7 Dates, almonds, dried figs, nuts, hazelnuts and other dried Southern fruits, rice, alimentary pastes (macaroni).....*ad val.*	10 %	15 %
8 Agricultural products: maize, wheat, rye, barley, oats, spelt, buckwheat, millet, sorghum and other cereals of all kinds, flour made from cereals of all kinds.....*ad val.*	Free.	10 %
Note.—No accessory or statistical fee is levied on such articles.		
9 Tobacco	Monopoly.	
III.—WOOL.		
10 Sheep's wool, raw, undyed, and other kinds of wool, unmanufactured; Fine wool known under the name of "Vounitsa" or "Roudítsa," whether dyed or not, also all other spun wool; coarse tissues of wool, such as: bedspreads, blankets, horse clothing, common carpets, furniture covers, felt, wallets, sacks, coarse cloths &c.; all other woollen tissues (linings, stuffs &c.) of all kinds; yarns, cords, galloons (svirade), buttons, &c.*ad val.*	10 %	15 %
IV.—SILK AND GOLD.		
11 Silk, unmanufactured, whether dyed or not; silk tissues of all kinds, common or fine in the piece, of various shades and colours, for clothing or other purposes; spun silk *ad val.*	12 %	20 %
12 Silk manufactured into cords, galloons ("svirade") and buttons.....*ad val.*	20 %	100 %
13 Gold tinsel and the like, manufactured into cords, galloons and buttons.....*ad val.*	30 %	100 %
Into thread .....*ad val.*	20 %	100 %
V.—COTTON, LINEN, HEMP, GOATS' HAIR, JUTE AND OTHER TEXTILE MATERIALS.		
14 Cotton, linen, hemp, goats' hair, jute and other textile materials, neither manufactured nor dyed; tissues of said materials in coarse manufactures, such as bed spreads, blankets, horse clothing, carpets, twine, rope, sacks, wallets, halters, cloaks ("strouke"), sheets &c; tissues of said materials known under the name of "boubajini" (domestic lining); all other tissues of above-named materials (linings, "borgueti," cambric, "tele," fustian, stuffs &c); thread, cords, galloons, buttons, &c.....*ad val.*	10 %	15 %
VI.—CLOTHING AND VARIOUS ARTICLES OF WOOL, SILK, GOLD TISSUES OF COTTON, LINEN, GOATS' HAIR AND OTHER TEXTILE MATERIALS, LEATHER AND GUTTA-PERCHA.		
15 Clothing and various articles not included in classes III., IV. and V. such as: clothing for men, women and children; coats, trousers, waistcoats, hats, plaids, shirts and chemises, skirts, flannels, cuffs, collars, shawls, mantles, veils, fichus, belts, lace; footwear, gloves; military belts of all kinds; table covers and blankets, curtains, towels, carpets, quiltings, saddles, reins, harness, portfolios, leather trunks, purses of all kinds &c.; all rubber or guttapercha articles such as oilcloth, footwear &c.; fur coats of any kind of skin, &c.; all articles manufactured with the above-named articles, ready for use .....*ad val.*	15 %	25 %
MONTENEGRIN COSTUMES.		
Embroidered with silk .....*ad val.*	20 %	100 %
,, with gold, gold tinsel &c. ,,	30 %	100 %
,, with wool, cotton, &c. .. ,,	12 %	20 %

	Duties. Min. Tariff. K. H.	Max. Tariff. K. H.
VII.—LEATHER AND HIDES.		
16 Skins of all kinds, sheep skins, raw or dried, untanned ox hides, dried or raw, untanned, for footwear; leather of all kinds, tanned for footwear or any other purpose, such as sole leather; all other tanned leathers; untanned hides of any wild animal ..*ad val.*	10 %	20 %
VIII.—MANUFACTURES OF WOOD.		
17 Wood of all kinds unwrought; wood simply rough shaped, as beams, joists, planks, laths, and other common building wood; all other manufactures of wood having undergone a further workmanship, as furniture, utensils, various articles, carts, carriages, &c..*ad val.*	10 %	20 %
Note.—Boats of a small tonnage and ships are exempt from all Customs duties and accessory taxes whatsoever, as statistical or other.		
IX.—IRON, NICKEL, STEEL, LEAD, ZINC, TIN, BRONZE, COPPER &c.		
18 All above-mentioned metals in unwrought lumps; the same, wrought, as tools, instruments and machines, &c. .....*ad val.*	10 %	15 %
Note.—Agricultural machines and machines for artisans are free of all customs duties. This restriction only applies to machines of a value exceeding 25 kronen.		
X.—GOLD, SILVER AND PLATINUM.		
19 Gold, silver and platinum in lumps, wire, sheets powder &c.; gold, silver and platinum manufactures of all kinds, as ornaments and other articles for domestic purposes, *i.e.*, watches, bracelets, rings, brooches, knives, forks, spoons, mugs, &c.; religious pictures, crucifixes, candelabra and other articles for churches .....*ad val.*	10 %	15 %
Note.—The above-mentioned articles, *i.e.*, religious pictures, crucifixes, candelabra, and other articles for churches are only liable to duty when intended for sale.		
XI.—STONES, EARTHS AND GLASS.		
20 Precious stones, ornamental, of all kinds; building stone, fine, such as marble, alabaster &c.; millstones, columns or slabs of common stones; bricks and tiles of baked clay of all kinds for building or roofing purposes, including roofing slates: cement, plaster, and glazed paving tiles and slabs of all kinds, of cement or other materials; pit coal, graphite, coke, lignite, peat, bitumen, sulphur &c.; table crockery of common baked clay of all kinds or majolica, such as plates of any size, cups &c.; table crockery and other fancy articles of fine baked clay, known under the name of porcelain or fine faience; common glassware of all kinds; window glass and articles of common glass for other domestic purposes, mirrors and other articles for domestic purposes, of fine glass (crystal) .....*ad val.*	10 %	15 %
XII.—ANIMALS.		
21 Horses, mares, and colts.....per head	3 00	—
Mules and asses..... ,,	1 00	—
a. Bulls ..... ,,	5 00	—
b. Buffaloes ..... ,,	5 00	—
c. Cows ..... ,,	3 00	—
d. Oxen ..... ,,	10 00	—
e. Calves ..... ,,	2 00	—
f. Rams ..... ,,	1 00	—
g. Ewes ..... ,,	0 25	—
h. Lambs ..... ,,	0 20	—
i. Wethers ..... ,,	2 00	—
j. Goats ..... ,,	1 00	—
k. Kids ..... ,,	0 50	—
l. Swine ..... ,,	1 00	—
Note.—By way of a sanitary measure, the Minister of the Interior has prohibited the importation from Turkey of cattle generally.		
m. Geese and ducks .....each	0 10	—
n. All other feathered birds..... ,,	0 02	—
XIII.—COMESTIBLES		
22 Bread and common biscuits; cakes, crackers ("kifle"), biscuits &c. fine; preserves of all kinds in tins: vegetables, marmalades, honey and jams; meat, game, fish, caviar, polonies, hams, boutarga, sausages &c., of all kinds; bonbons and pastilles of all kinds; fruit of all kinds preserved in sugar, &c.; fresh and dried meat and fish of all kinds; bacon, fresh or dried pigs' belly fat, lard, butter, tallow, cheese, cream, eggs, &c.*ad val*	10 %	15 %
XIV.—OILS, PAINTS AND CHEMICALS.		
23 Petroleum.....100 kil.	6 00	10 00
Note.—Benzine for industrial purposes pays 10 % under the minimum and 15 % under the maximum tariff; if required for illuminating purposes it is dutiable as petroleum.		
Olive, fish and linseed oil; mineral and resin oils; paints ground in oil; matches; sporting and mining powder, cartridges, miners' fuse ("téli") and fireworks; wax and stearic candles; common washing soap; pharmaceu-		

	Duties. Min. Tariff. K. H.	Duties. Max. Tariff. K. H.
tical products, perfumery, alum, ammonia, "konski kamen," animal black, ink, gentian, scented soaps and toilet soaps of all kinds; sumac, &c.; incense, myrrh, resins, vanilla, cocoa, tea, pepper, mustard, cinnamon, chocolate, and other spices; glue and starch..*ad val.*	10 %	15 %

Note.—Importation of the following, which are monopolized by the Minister of War, is prohibited: dynamite, certain cartridges, war ammunition and explosive substances.

XV.—COLONIAL AND SOUTHERN PRODUCE.

24 Sugar	100 kil.	6 00	20 00
24*a* Coffee	,,	20 00	100 00

XVI.—BEVERAGES AND SPIRITS.

25 Table wine of all kinds, whether red or white:			
(*a*) In casks	100 kil.	16 00	20 00
(*b*) In bottles	,,	50 00	60 00
26 Sparkling wines of all kinds, whether red or white, in bottles or casks	100 kil.	120 00	200 00
27 Cyprus wine, vermouth, Marsala, Chaoufa, Malaga and similar	100 kil.	80 00	200 00
Fernet, Vlahov	,,	100 00	200 00
28 Alcohol	,,	120 00	200 00
29 Rum up to 28° and mastic up to 22°, in casks or bottles	100 kil.	120 00	200 00
30 Slivovitza, brandy from residue of pressed grape ("lozovatcha"), natural, in casks or bottles, up to 22°	100 kil.	80 00	100 00

Note.—When these beverages are of a strength above 22° they shall pay the duty of alcohol.

31 Spirituous beverages of all kinds called liqueurs, artificially prepared or in natural state, in bottles or casks, cognac, &c	100 kil.	200 00	250 00
32 Non-spirituous beverages made from fruit and sugar, in casks or bottles (syrup)	100 kil.	30 00	40 00
33 Vinegar		Prohibited.	
34 Essences (extracts) of all kinds for preparing wine, vinegar and other beverages		Prohibited.	
35 Mineral waters of all kinds	*ad val.*	10 %	15 %
36 Beer	100 kil.	16 00	20 00
37 Anised	kilog.	40 00	100 00

Note.—All beverages mentioned in this class, when imported in casks, shall be entitled to a tare allowance of 16 %; when imported in bottles, they shall be dutiable on net weight.

Law of December 24. 1909, levying a Tax on Alcoholic Liquors.

("*Glas Zrnogorza*," of December 29, 1909.)

ART. 1.—All alcoholic liquors destined for consumption on Montenegrin territory, in so far as they are not excepted by Art. 3 of the present Law, shall be liable to a special tax called "Consumption Tax."

ART. 2.—The alcoholic liquors subject to the consumption tax under the present Law shall be liable thereto, whether they are manufactured in the country or imported into Montenegro from abroad.

ART. 3.— . . . . . .

Alcoholic liquors subject to the consumption tax under the present Law, shall only pay such tax if they are intended for sale or consumption in Montenegro.

In consequence, the consumption tax will not be levied, and if already paid will be refunded, in case alcoholic liquors manufactured in the country are exported abroad by the manufacturer, or if alcoholic liquors originating from abroad and not intended for sale or consumption in Montenegro are re-exported in accordance with the provisions of the Customs Law and of the regulations for the execution of the Law relating to the consumption tax on alcoholic liquors.

ART. 4.—The following alcoholic liquors are liable to the consumption tax:—

	Duty per hectol. Kronen.
1 Fruit brandy of foreign origin, testing up to 14°	20 00
2 ,, ,, manufactured in the country, testing up to 15°	4 00
3 Fruit brandy testing respectively over 14 or 15° additional tax per degree in excess	1 00
4 Brandy, so-called "*chpiritoucha*," testing up to 14°	30 00
5 ,, so-called "*chpiritoucha*," testing over 14° additional tax per degree in excess	1 50
6 Common wine of foreign origin, of any alcoholic strength	20 00
7 ,, ,, manufactured in the country, of any alcoholic strength	2 00
8 Foreign beer, in casks or bottles	20 00
9 Beer of the country, in casks or bottles	5 00
10 Fine wines, such as champagne, Malaga, vermouth, Marsala, &c	100 00
11 Cognac, rum, liqueurs, Vlahov, Fernet and similar beverages	100 00

ART. 5.—The consumption tax on alcoholic liquors imported from abroad, shall be levied by the Customs together with the import duties.

ART. 6.—No liquor subject to the consumption tax may be sold or consumed prior to payment of the tax established by the present Law.

Any contraventions to the present provisions shall be liable to a fine equal to ten times the rate of the consumption tax on the liquor sold without having paid the tax, provided always that such fine shall, in no case, be less than 50 kronen.

ART. 7.—Alcoholic liquors subject to the consumption tax may be imported from abroad only through such Custom-houses as are designated by the Minister of Finance.

ART. 8.—The importation of essences and extracts of all kinds, to be used in the manufacture of beverages, is prohibited.

XVII.—ARMS, KNICK-KNACKS AND ALL OTHER ARTICLES NOT ENUMERATED IN THE OTHER CLASSES.

38 Guns, breech-loading, revolvers, swords, clasp knives, poniards ("chichevi"), traps ("lovnitze"), old arms &c. provided the Minister of War has not established a monopoly on these articles; knick-knacks of all kinds of paper; boxes, frames, buttons, cigarette cases ("tsigareche"), loto games, dolls and toys, masks and lanterns; manufactures of all kinds, fine and common, of glass, earthenware, china, faience, lava, mosaic, plaster, cement, marble, alfenide, packfong, nickel &c. or of any other metals or earths n. s. m. This number includes hardware, tobacco pipes, needles, crosses, spoons, forks, knives, pen-holders ("pernitse"), pens, pencils, lamps, inkstands, penknives, almanacs, pipe stems, whips, walking sticks, spectacles, scissors, photographic apparatus, common watches &c	*ad val.*	10 %	15 %

NORWAY

ALPHABETICAL INDEX TO THE GOODS ENUMERATED IN THE TARIFF

Nos.
Acid, acetic 121
Acids, other 648-650
Acorns 123
Alabaster, mnfrs. of 630
Almonds 167
Alum 567
Aluminium 476-485
Amber, and mnfrs. of .. 548, 549
Ammonia 1
Ammunition and explosives ..2-10
Anchors 440
Animal black 28
Animals 92-103
Apparatus, submarine mine .. 666
,, technical . .. 257
Aromatic waters and vinegars.. 72
Arrow-root 565
Articles of tissue.. .. 290-296
Ashes 14
Asphalt, and mnfrs. of.. .. 13
Bacon and ham 114, 116
Bags, travelling &c. .. 550, 551
Baking powder 74
Bands and insertions 580
Barks and extracts, tanning .. 21
Baskets 335-338
Bast and coir 22-24
Bedding 388-390
Beer.. .. .. .. 751, 752
Beetroots 558
Belts 17
,, transmission 394
Berries 331
Black lead.. 35
Blacking 646, 647
Bleaching powder 29
Blinds 696
Blonde 57, 580

Nos.
Boats and vessels.. .. 15, 16
Bobbinet 580
Bone 26, 27
Bookbinders' cloth 39
Books 525-527
Borax 568
Boxes, hat.. .. .. 550, 551
Braces 76
Braids 542-544
Bran 324
Brass 476
Bread 74, 75
Bromine 86*a*
Bronze 476
Brushmakers' wares .. 78-82
Buckles, copper, brass &c .. 484
Butter 614
Buttons 297-299
Cabinetmakers' wares 676
Cameras, hand 288
Camphor 282
Candles 147, 748
Cane, and mnfrs. of .. 560, 561
Capers 283
Caps and hats 231-236
Carbide 86
Cards, card-fillets and card-sheets 284
Carpets and carpeting 224, 695, 712
Carriages, and parts of 729, 730, 736-742
Carts, and parts of .. 733, 734
Caseine 287
Cases, sewing, shaving &c. 132-134, 668
Castings and moulds .. 626, 627
Caviar (free) 557
Celluloid 87-88

Nos.
Cellulose 693
Cement 624
Cereals 306-324
Chalk 144, 145
Charcoal 334
Charts 521, 522
Cheese 508
Chicory roots 558
Chip, mnfrs. of 616, 617
Chlorate of potassium 569
Cigars and cigarettes 664
Cinders 622
Clocks, watches &c. .. 699-704
Cloth, paper-machine 48
Clothes pins 688
Clothing 290-296
Coal and coke (free) 632
Cocoa 83-85
Coffee, and extract of .. 278-280
Coins 411
Coir and bast 22, 23
Comestibles .. 104-120, 390*a*
Compounds for coating hulls of vessels 658
Confectionery 643
Coopers' wares 682, 683
Copper, brass and bronze .. 476
,, nails, screws &c .. 477
,, plates 478
,, wire 479
Coral 300
Cordage 586, 636
Cork, and mnfrs. of .. 301-305
Cotton and cotton goods 39-64
Covers for rubber tyres 730b
Creosote, and oil of 657
Crucibles 35
Cushions 388-390

Nos.
Cutlery 423, 448, 451
Damasks, cotton 53
Dandelion roots 558
Dextrine 633
Dividivi 90
Door fittings, brass and copper 484
Drawing cases 655
Drills, cotton 53
Druggists' wares.. 12
Dyes 135-138
Earth and clay and mnfrs. of 258-277
Eggs 750
Electric apparatus .. 124-131
Emery 277
,, and sand cloth 694
Envelopes, straw, for bottles .. 637
Ether 69-71
Explosives and ammunition ..2-10
Eye-glasses 66
Fards 540
Feathers 152, 153
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,, for boilers 225
,, clothes, for industries (free) 710
,, hat shapes 237
Fertilizers 183
Fire-arms and parts of .. 404-407
Fire-engines and hose 65
Fireworks 11
Fish 104, 108, 109
Fish-hooks.. 397-399
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Flax, and mnfrs. of .. 351-383
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	Nos
Forage	154
Frames	672
Fruits	155-173
Fungi	615
Fuses	10
Gall-nuts	181*a*
Gas mantles	181 *b* & *c*
Gelatine	347-350
Ginger	244
Glass and glassware	184-197, 722
Globes	197
Gloves and glove skins	227-230, 596
Glue	347-350
Glycerine and glycerine-dip	198, 199
Gold	419-423
Goods unenumerated	753
Granite, mnfrs. of	628-630
Grape sugar	641
Grass and mnfrs. of	200-203
Grease, carriage	507
Greases	146-150
Grindstones (free)	622
Gums and resins	214-216
Gunpowder	2
Gut cord	639
Gypsum	631
Hair, and mnfrs. of	221-226
Hartshorn, calcined	28
Hat shapes, crowns and brims	238
Hats and caps	231-236
Healds	749
Hemp, and mnfrs. of	351-383
Hides, skins, and mnfrs. of	590-612
Honey	239
Hooks and eyes	410
Hops	242, 243
Horn, and manufrs. of	240, 241
Hosiery	55, 56, 712
India rubber and mnfrs. of	217-220
Ink	37, 38, 646
Insect powder and preps. of	245
Insertions and bands	580
Instruments, musical, and parts of	246-256
Iodine	86*a*
Iron and steel and mnfrs. of	425-456
Ivory, calcined	28
Jewellery	400, 401
Juice, fruit or berry	563, 564
Jute	384
"Kalipasta," mnfrs. of	630
Labradorite, mnfrs. of	628-630
Lace	71, 580
Lamps	342-345
Lard	149
Lead	457-462
Leaf, gold, silver &c.	402
Leather, and mnfrs. of	593, 602-605
Lime	631
Linoleum	304
Liquorice	340-341
Macaroni	387
Machines	393
Malt extract	392
Maps	521, 522
Marble, mnfrs. of	628-630
Marchpane	643
Matches	180
Materials and paper, fumigating	559
Mats	635, 637
Mattresses	388-390
Mead	491
Meat	116-113
Medals	411
Metals	396
,, with other materials	489
Microscopes	288
Milk	117-119
Millstones (free)	620
Mineral waters	490
Mirrors	619
Mittens	227-229
Models (free)	492
Molasses	154, 641
Mother-of-pearl	535, 536
Moulds and castings (of cement &c)	626, 627
Mushrooms	615
Musk (free)	493
Must	564
Mustard	330, 332
Naphtha	69
Neckties	294
Needles and pins	449
Nets, fishing	50
Nickel	476-488
Nuts	166, 168, 495, 496
Oakum	91
Oilcake	154
Oilcloth	698
Oiled silk	697
Oils	150, 151, 498 507
Paintings and drawings	91
Paints	39 143
Paper, and mnfrs. of	510 531
Parasols	532-534
Pastry	281
Paving stones (free)	628
Pearls	537
Pencils, and pencil-cases	36
Pens	412
Perambulators	731, 732
Phosphorus	86*a*
Pickers	749
Pictures for schools	521
Pins	298, 410
Pipes and parts of	538, 539
Pitch	214
Plaitings	638
Platinum	419-423
Playing cards	518
Plumbago	35
Plush, cotton	54
Polish	73, 151, 547
Pomatum	540
Porcelain	576
Porphyry, mnfrs. of	628-630
Portfolios	132, 134
Potash	571
Potatoes	545, 546
Potato-meal	633
Poultry	120
Powder, bleaching	29
,, bronze and other	403
Powder, insect	245
Press cloth	48
Printing type	414, 416
Produce, kitchen-garden	204-213
Pulleys, wood	673, 686
Pulse	306-324
Quilts	388-390
Rags	289
Ratin (rat poison)	547*a*
Rattan, and mnfrs. of	560, 561
Reeds, and mnfrs. of	560, 561
Rennet	509
Ribbons	17-20
Rice and rice products	552-556
Roe, preserved	557
Roots, edible	558
Ropemakers' wares	362
Rushes, and mnfrs. of	584-587
Sacks	654
Saddlery	600, 601
Safes	437
Sago and flour of	565
Sailcloth and sails	49, 577*a*
Salep	565
Salt	566, 570, 574, 575, 577
Saltpetre	572
Sandstone, mnfrs. of	628-630
Sauces	333
Seeds	174-179
Sealing wax	339
Shapes, hat	237, 238
Ships	588
Ships' tar	658
Shoemakers' wares	602-605
Shuttles	749
Sienite, mnfrs. of	628-630
Sieves and riddles	578
Silk, and mnfrs. of	573, 583
Silver	419-423
Skins, hides and mnfrs. of	590-612
Slates and slate pencils	623
Sledges, and parts of	743-746
Snuff	663
Soap	651-653
Soda	573
Sole leather	593
Specimens of natural history (free)	494
Spectacles	66
Spices	325-329
Spirits	68-73
Sponges	644
Springs, steel	417, 427
Starch	633
Staves	682
Stone, and mnfrs. of	620-631
Stove black	647
Straw, and mnfrs. of	634-638
Strings, musical instrument	639
Studs	400
Sugar and syrups	640-642
Sulphide of carbon	86*a*
Sulphur (free)	645
Tallow	147
Tapes and ribbons	17
Tapioca and flour of	565
Tar, wood or coal	657
Tarpaulin	695
Tartar	728
Tea	656
Teasels	285
Telescopes	288
Tiles, roofing and lining	267-272
Tin	463-468
,, foil	465
,, pipes	464
,, wares	465
Tinder	180
Tissues	51, 52, 54, 581, 713
,, coated with various materials	694-698
Tobacco	659-665
Tools and implements	413
Torpedoes (free)	666
Tortoise-shell, and mnfrs. of	589
Toys	346
Trimmings	541-544, 580
Trunks	550, 551
Trusses	601
Tulle, and like tissues	59, 580
Turf and turf litter	667
Turners' wares	673
Turpentine	215
Tusks	26, 27
Typefounders' wares	414
Umbrellas and sticks for	532-534, 689
Underclothing, cotton	62, 293
Valonias	181
Varnish	73, 151, 657
Vegetables	204-213
Velocipedes	723, 724
Velvety stuffs, cotton	54
Veneers (free)	691
Vermicelli	387
Vetches	309
Vinegar	121, 122
Vitriol	570
Wadding	46
Wafers and wafer-sheets	497
Walking sticks	618, 690
Watches and clocks &c.	699-704
Waters, perfumed	386
Wax (free)	747
,, mnfrs. of	748
Whalebone	240, 241
,, flesh	154
,, oil	500
Whetstones	621
Whips	600
Whitelead	140
Wicks	63
Wines	725-727
Wire, and mnfrs. of	417, 418, 443-447
Wire-drawers' work	408-409
Wood, and mnfrs. of	668-693
Wood pulp (free)	693
Wool (free)	706
Woollen goods	706-721
Yarns of cotton	41-47
,, hemp and jute	353-360
,, silk	579
,, wool	708, 709
Yeast	182
Zinc	469
,, castings	474
,, wares	470-473, 475

GENERAL CUSTOMS TARIFF

Which entered into force on August 8th, 1905, as modified by various Decrees up to and including that of June 24th, 1912.

MONEY, WEIGHTS AND MEASURES.

The monetary unit is the Krone of 100 öre = 1s. 1½d.

Weights & Measures.—The Metrical System is in force.

For regulations governing the imposition of the under-mentioned duties see end of Tariff.

Where it occurs, "n.s.m." shall read "not specially mentioned."

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
1	Ammonia and salts thereof	Free.	0 05
	Note.—Iron flasks imported as receptacles for compressed ammonia are dutiable as "Retorts" (see No. 442).		
	War ammunition and explosive materials:		
2	1. Smokeless powder (including ballistite) ..kil.	0 50	0 65
3	2. Gunpowder and other explosive materials (including nitro-glycerine and dynamite)..kil.	0 12	0 15
4	3. Cartridges, loaded, and wads, with boxes, paper and like wrapper ..kil.	0 30	0 40
5	4. Cartridges, empty, and unfinished cartridge cases, also projectile casing	Free.	
6	5. Projectiles for cannon and other heavy artillery	,,	
7	6. Shot and bullets for portable firearms, including weight of immediate packing ..kil.	0 08	0 10
8	7. Projectiles, cased for portable firearms .... ,,	0 15	0 18
9	8. Percussion caps of all kinds ,,	Free.	1 00
10	9. Fuses, miners' ,,	0 25	0 25
11	10. Fireworks ,,	1 00	1 50
	As to § 10, no deduction is allowed for the weight of boxes, paper and like packing.		
	Antimony (classed under metals, No. 396).		
	Druggists' articles, *i.e.*, all articles which druggists only are allowed to sell retail, n.s.m.:		
	a Containing alcohol (dutiable as "Spirits," Nos. 67—73)		
12 *b*	Other	Free.	
	Note.—Disinfectants that are not included under "Druggists' articles" may be granted exemption from import duty by the Customs department.		
13	Asphalt or bitumen, mixed or not with rosin, sand &c. and manufactures thereof	..	
14	Ashes of wood or other plants	..	
	Vessels and boats:		
15	*a* Pleasure boats and yachts, with or without tackle, including racing boats (in-riggers or out-riggers)	15 % *ad val.*	15 % *ad val.*
16	*b* Other, with tackle	Free.	
	Ribbons, and belts thereof, all kinds, even combined with elastic gutta percha or similar materials:		
17	(*a*) Of silk, pure or mixed with metallic thread kil.	10 00	12 00
18	(*b*) Of half silk ,,	5 50	7 00
19	(*c*) Of wool ,,	1 60	2 00
20*a*	(*d*) Other ,,	1 40	1 70
	Note 1.—In determining whether silk ribbons shall pay duty under (*a*) or under (*b*) the same rules shall apply as in the case of silk wares (see Nos. 579-583).		
	Note 2.—In the case of (*c*) and (*d*) the weight assessed for duty shall include that of the spools, boxes, paper wrappers, and similar immediate packing.		
20*b*	Baking powder, with immediate packing .....kil.	0 60	0 80
21	Barks and extracts thereof of all kinds for tanning, and birch bark	Free.	
22	Bast, coir and other vegetable fibres	,,	
	Manufactured:		
	a Hats (see Nos. 335-338)		
	b Baskets (see Nos. 231-238)		

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
23	*c* Mats for packing and twine	Free.	0 05
24	*d* Rope ... kil.	0 07	0 10
25	*e* Other manufactures ... ,,	0 20	0 25
	Bone, tusks of the elephant, walrus &c.:		
26	*a* Unwrought or in pieces or ground	Free.	
	b Manufactured:		
	Buttons (see Nos. 297-9)		
27	In other wares, including immediate packing ... kil.	1 20	1 50
28	Animal black, calcined ivory and hartshorn	Free.	
29	Bleaching powder ... kil.	Free.	0 02
	Flowers and other decorative plants, n.s.m.:		
30	Flowers, natural, cut, fresh or dried, also dried ears, fruit, fruit shells and the like, with or without stalks or straws ... kil.	3 00	4 00
	Other cut plants, including the immediate packing:		
31	*a* Fresh or dried ... kil.	0 10	0 20
	b Prepared, colored or not:		
	1. Branches and leaves of beech and native leaf trees, magnolia, laurel, ruscus and cycas .. kil.	0 30	0 40
	2. Other ... ,,	1 50	2 00
32	Flower bulbs, including paper wrappers, bags, or other similar immediate packing ... kil.	0 10	0 20
	Flowers, artificial and parts thereof, n.s.m.:		
33	*a* Of tissue, paper, straw, feathers, leather and the like ... kil.	15 00	20 00
34	*b* Leaves of paper ... ,,	1 50	2 50
	c Other (dutiable according to the component material)		
	Plumbago or black lead (dutiable as dye stuffs, No. 135)		
35	Crucibles of plumbago	Free.	
	Pencils and pencil cases:		
	a Of gold, silver or platinum (dutiable as manufactures of these materials, Nos. 419-424)		
36	*b* Other, including the paper, boxes, cases and similar immediate packing ... kil.	0 35	0 50
37	Ink, liquid, including the bottles, jars and similar immediate receptacles ... kil.	0 20	0 25
38	Ink powder and other materials for the manufacture of ink, also solid or liquid Indian ink, including bottles, jars and other immediate receptacles .. kil.	0 80	1 20
	Bookbindery as well as backs and boards:		
	a Of paper (dutiable as manufactures of paper, Nos. 510-531)		
39	*b* Of other materials ... kil.	3 00	4 00
	Cotton and cotton goods:		
40	1. Cotton	Free.	
41	2. Wadding ... kil.	0 20	0 30
	Note.—Cardboards, boxes, and the like, in which cotton or wadding is packed, are dutiable according to the component material.		
	3. Yarn:		
	a Single:		
42	1. Unbleached ... kil.	0 12	0 18
43	2. Bleached ... ,,	0 15	0 20
44	3. Dyed or printed ... ,,	0 30	0 40
	b Twisted, of two or more ends:		
45	1. Unbleached ... ,,	0 12	0 18
46	2. Bleached ... ,,	0 20	0 25
47	3. Dyed or printed ... ,,	0 35	0 45
	[Tare to § 3 *a* and *b*: On bobbins or spools of wood, wood pulp, paper, cardboard or metal, 40%. No tare is allowed for immediate paper wrappings.]		
	Note.—Cords, twisted, as well as rope-makers' wares, are dutiable as yarn.		
48	4. Press cloth for industrial uses, cloth for paper machines ... kil.	Free.	0 20
49	5. Undyed and unbleached tissues, including sail-cloth weighing 180 grammes or more per square of half-metre side ... kil.	0 15	0 20
50	6. Fishing nets (twine or seines) ... ,,	0 16	0 20
51	7. Tissues, bleached, printed, dyed, or woven of dyed yarn, weighing 100 grammes or more per square of half-metre side ... kil.	0 50	0 65
52	8. Tissues interwoven with threads of caoutchouc, gutta percha or similar materials ... kil.	1 50	2 00
53	9. Drills and damasks, also handkerchiefs, which cannot be comprised in a class subject to higher duty, including immediate packing ... kil.	0 80	1 10
54	10. Velvety stuffs, including plush ... ,,	1 25	1 50
	11. Hosiery:		
	a Gloves (see Nos. 227-230)		
55	*b* Knitted, crocheted, netted or woven, dyed or not, also wearing apparel of hosiery, even with buttons, linings, borders, ribbons &c. composed of a material liable to a higher duty than such wearing apparel ... kil.	1 25	1 75
56	*c* Hosiery with embroidery, trimmings of silk, blonde lace &c. or with silk lining ... kil.	2 25	3 00
	12. Trimmings (see Nos. 541-544)		
57	13. Blonde, lace, insertions and similar articles ... kil.	6 00	8 00
58*a*	14*a*. Bobbinet and tulle (except stiffened tulle) ..	4 00	6 00
58*b*	14*b*. Stiffened tulle, curtain nets ("*filet gardiner*") and other loose-woven or transparent tissues, either embroidered or interwoven in patterns, figures, stripes or checks (except canvas on embroidery) ... kil.	2 25	3 00
59	15. Embroidered lengths, even if uncut ... ,,	4 00	6 00
	Note.—Tissues shall be considered as loose-woven or transparent, when between the single threads outside of the embroidery or the interwoven close figures, stripes etc. intervals can be distinguished of at least one thread, or, if this be impossible, when a square of metre side weighs 20 grammes or less.		
	16. Other cotton tissues:		
60	*a* Printed ... kil.	1 10	1 45
61	*b* Of several colors, not printed ... ,,	0 75	1 00
	c Entirely of one color or bleached:		
	1. Underclothing (see No. 293)		
62	2. Other ... ,,	0 50	0 75
	d Unbleached:		
	1. Wicks:		
63	*a* For the manufacture of candles	Free.	
64	*b* Other ... kil.	0 60	1 00
65	2. Other ... ,,	0 25	0 35
	Note 1.—Tissues for labels and other tissues of one colour, not specially mentioned, shall be dutiable as "entirely of one colour or bleached stuffs," even if the colour be applied by printing or as an addition to the glue or starch with which the goods are dressed.		
	Note 2.—Tissues of cotton in combination with flax, or with any other textile fibres which are treated as flax, shall be dutiable as cotton tissues; tissues of cotton in combination with wool shall be dutiable as woollen tissues; and tissues of cotton in combination with silk, shall be dutiable as silk tissues.		
	Note 3.—Tissues of cotton, sewn, embroidered or otherwise worked shall be dutiable as clothing. Exceptions to this are hosiery, embroidered lengths and embroidered transparent or open-worked tissues that come under sub-division 14*b*, and that are not woven in patterns, figures, stripes or checks.		
	Note 4.—All tissues which are not altogether unbleached shall pay duty as bleached.		
	Fire engines and fire hose n.s.m. (dutiable as machinery No. 393)		
	Spectacles, eye-glasses, with or without glasses:		
	a Gold, platinum or silver (dutiable as manufactures of the component material, Nos. 419-424)		
66	*b* Other, with or without cases, including immediate packing ... kil.	2 50	3 50
	c Not mounted (see glass and glassware, Nos. 184-196)		
	Spirits of all kinds:		
67	1. In bottles or jars and other receptacles, containing less than 50 litres, of whatever strength .. litre	2 65	3 20
	[Tare: Receptacles of metal, 10%.]		
68	2. In large receptacles (duty calculated at a strength of 100%) ... litre	2 80	3 20
	The strength shall be ascertained by means of the authorised alcoholometer and conformably to the publication "Om Alcoholometret." The quantity shall be established by weighing, and the conversion of weights into volume shall be effected according to the same publication.		
	Should spirits be mixed with sugar or any other substance which prevents the exact ascertainment of the degree of strength by the alcoholometer, such spirits shall be subject to a duty of 3.45 kroner per kilog.		
	[Tare: Wooden casks, 15%; receptacles of metal (except ordinary iron casks), 10%.]		
69	3. Ether and naphtha. [Tare: Receptacles of metal, 10%] ... kil.	4 50	5 60
70	4. Acetic ether ... ,,	1 80	2 20
71	5. *Aether spirituosus* and other alcoholic ethers, also pure or mixed ethers and essences, n.s.m .. kil.	3 45	3 80
72	6. Aromatic waters and vinegars, including immediate receptacles ... kil.	3 25	3 65
73	7. Alcoholic varnish and polish ... ,,	3 25	3 65
	[Tare: Receptacles of metal, 8%]		
	[Note 1.—Should mixtures containing alcohol be entered under other denominations in the tariff, the Customs Department may order that the articles be assessed as spirits.		
	Note 2.—When, by an admixture of certain substances, spirits, including the ethers enumerated in the preceding sub-divisions, 3, 4 and 5, and spirit varnish, are rendered unfit for use as beverages, or when sufficient guarantee be given that they will not be employed for such purpose, the Customs Department may authorize the importation thereof at a reduced duty, viz.: Kr. öre.		
	a Alcohol, rendered unfit for use as a beverage, or that it is satisfactorily guaranteed not to be used for such purposes ... Free		
	b Ethers and alcoholic varnish .. kilog. 0 15]		
74	Bread: 1. Of wheat flour, pure, or mixed with flour of other cereals (including powdered bakery products, also pulverized pastry, known as "grilling flour," and oatmeal cakes) including immediate packing ... kil.	0 20	0 30
75	2. Of rye or other flour, as well as dog biscuits ,,	0 05	0 10
	Braces and parts thereof, not dutiable at a higher rate:		
	a With ornaments or tissues of silk (dutiable as silk goods, other, Nos. 582, 583)		
76	*b* Other ... kil.	1 75	2 25
77	Infants' food ...	Free.	0 60
	Brushmakers' wares and brooms:		
	1. Of rushes, twigs or other vegetable materials:		
78	*a* Mounted in wood or iron, neither polished, varnished nor lacquered, including wire		

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre
	brushes of all kinds for cleaning boilers and machines ... kil.	0 15	0 20
79	*b* Mounted in other materials ... ,,	0 50	0 70
80*a*	2. Feather dusters ... ,,	1 00	1 20
80*b*	3. Mops ... ,,	0 40	0 60
	4. Of bristles or hair, comprising those of wire :		
81	*a* Mounted in wood or iron, neither polished, varnished, nor lacquered ... kil.	0 50	0 70
82	*b* Mounted in other materials ... ,,	1 20	1 50
	For §§ 1, 2 and 4, no reduction is allowed for weight of the boxes, paper wrappers and cards.		
	Cocoa :		
83	1. In the bean and husks ; also cocoa butter .. kil.	0 15	0 15
84	2. In powder, sweetened ; cocoa paste, in cakes, tablets or otherwise, and chocolate, including immediate packing ... kil.	0 48	0 60
85	3. In powder, without sugar, including immediate packing ... kil.	0 40	0 50
86	Carbide of calcium and carbide of silicium ... *ad val.*	15%	20%
86*a*	Bromine, iodine, phosphorus, sulphide of carbon ...	Free.	
	Celluloid :		
87	*a* Unwrought, in plates, pipes &c. neither ground nor polished ...	Free.	
	b Manufactured :		
88	1. Clothing ... kil.	1 00	1 50
	2. Buttons (see Nos. 297-9)		
89	3. Other wares n.s.m., including immediate packing ... kil.	1 20	1 50
90	Dividivi ...	Free.	
91	Oakum ... kil.	0 03	0 05
	Animals and animal comestibles :		
	I. Animals :		
92	*a* Horses over ½ year old ... each	50 00	80 00
93	*b* ,, of ½ year and younger ... ,,	Free.	25 00
94	*c* Horned cattle of a live weight of over 240 kilogs ... kil.	0 05	0 06
95	Of a live weight from 240 kilogs. down to 150 kilogs ... each	12 00	18 00
96	Of a live weight less than 150 kilogs .. ,,	7 50	9 00
	N.B.—The weight of horned cattle can be ascertained by means of the method of measuring and of calculation laid down by the Finance and Customs Department.		
97	*d* Sheep and lambs ... each	2 00	2 50
98	*e* Pigs and sucking pigs, ... kil.	0 13	0 17
	But with a minimum duty of .... each	4 00	5 00
99	*f* Turkeys and pheasants ... ,,	1 00	1 20
100	*g* Geese ... ,,	0 80	1 00
101	*h* Ducks ... ,,	0 60	0 70
102	*i* Chickens ... ,,	0 30	0 35
102*b*	*k* Oysters, with their packing ... each	0 20	0 20
103	*l* Other ...	Free.	
	II. Comestibles :		
	A. Hermetically closed, including weight of immediate receptacles :		
104	1. Sardines and anchovies ... kil.	0 40	0 50
105	2. Corned beef and fresh meat extract, in hermetically closed or air-tight receptacles ... kil.	0 30	0 40
106	3. Other ... ,,	0 50	0 65
	B. Other :		
107	Oysters with their packing ...	Re-cinded.	
108	1. Fish, pickled, marinated, preserved in oil or smoked ; caviar and preserved fish roe ... kil.	0 50	0 65
109	2. Fish, other ...	Free.	
110	3. Potted meat and broth tablets ("kjodsuppe"), extract of meat, meat powders, meat peptone, and other preparations of meat, with or without admixtures, not specially mentioned, including the immediate receptacles ... kil.	0 50	0 65
111	4. Sausages and tongues, including rolled sausages ("Rullepolser") ... kil.	0 40	0 50
	5. Meat and pork of all kinds :		
112	*a* Venison, wood fowl and white partridge ("Rypevildt") ...	Free.	
113	*b* Other, smoked ... kil.	0 40	0 50
114	Unsmoked hams ... ,,	0 30	0 40
	Of any other kind :		
115	1. Butcher's meat, including intestines and blood ... kil.	0 10	0 12
116	2. Bacon ... ,,	0 15	0 20
	[Credit for warehousing "Kreditoplag" for §§ 1 and 2, 500 kilos.] ; (Tare : For bacon in cases, 20%.)		
	6. Milk and cream :		
117	*a* Fresh ... kil.	0 01	0 01
118*a*	*b* 1. Condensed and mixed with sugar ... kil.	0 16	0 20
118*b*	2. Condensed and not mixed with sugar, also sterilized milk and cream ... kil.	0 10	0 12
119	*c* Milk powder (*nutrium*) ... ,,	0 10	0 13
	Including the immediate receptacles in the case of *b* and *c*		
120	C. Poultry, dead ... kil.	0 30	0 40
	Vinegar and acetic acid :		
121	1. In casks (Tare : casks, 16%) ... kil.	0 10	0 20
122	2. In other receptacles, such as bottles or jars, glass bocals and metallic vessels ... litre	0 20	0 40
123	Acorns, not roasted ... kil.	0 05	0 05
	Electric apparatus and conductors :		
	a Dynamos, motors and transformers, cut-outs, frame reostats, and safety apparatus, electric lamp catches, with or without commutators (see Machines No. 393)		
	b Electrometers, voltmeters, ampère meters, wattmeters, galvanometers, and insulation testers (see Instruments No. 257)		
124	*c* Accumulators, as well as parts thereof, including cells ...	Free.	
125	*d* Galvanic elements and parts thereof, including cells ... kil.	0 10	0 15
126	*e* Cables and wires ...	Free.	
127	*f* Incandescent lamps ... kil.	1 50	2 80
128	*g* Insulators, telephonic and telegraphic, of all kinds ... kil.	0 06	0 09
129	*h* Carbon for electrodes, and prepared electrode carbons for use in industry (not including parts for galvanic cells or carbons for arc lamps) ..	Free.	
130	*i* Other, including telephone and telegraph instruments, switch-boards and parts thereof and arc lamps (the globes are dutiable according to the component material) ... kil.	0 70	1 00
131	*k* Carbons for arc lamps ... *ad val.*	15%	15%
132	Cases, pocket-books &c. including instrument, dressing, barbers', sewing, writing and similar cases, with or without accessories, sketch books or albums, notebooks, albums, and purses, including weight of immediate packing :		
	a Of paper :		
132*a*	1. With silk lining ... kil.	1 00	1 30
132*b*	2. Other ... ,,	0 70	1 00
133	*b* Of linen or the like (even silk lined) ... ,,	2 00	2 50
134	*c* Of leather or silk ... ,,	3 50	4 50
	Dyes and paints :		
135	1. Ground chalk, baryta (ground sulphate of barium), china clay, talc, ochre, umber and sienna earth, English red (brown, red and venetian red) and red earth (bole), caput mortuum, red lead, bone, black, lamp black, graphite and pigments of other kinds, dyewoods and extracts therefrom, also chemical preparations for dyeing herbs, roots and other parts of plants used in dyeing not specially mentioned, and other dye stuffs, including indigo, cochineal, catechu or gambier ...	Free.	
136	2. Aniline and alzarine colors ... kil.	Free	0 70
137	3. Dye wood, grated or ungrated ... ,,	,,	0 01·5
138	4. Extracts of dye wood ... ,,	,,	0 07
139	5. Mixed paints in packets or boxes, for home use, including weight of immediate packing ... kil.	0 20	0 30
140	6. White lead and zinc white, and other dry colors not specially mentioned [credit for warehousing ("Kreditoplag") : 1800 kilos]. [Tare : Casks, 10 % ; receptacles of metal, 8%] ... kil.	0 07	0 10
141	7. Paints ground in oil n.s.m. [Tare : Casks, 12% ; receptacles of metal, 8%] ... kil.	0 08	0 11
	8. Paints ground in varnish (see varnish No. 151)		
142	9. Other liquid paints, n.s.m. ... kil.	0 05	0 07
143	10. Paint boxes, including accessories ; also paints in tubes, vases, glasses &c. (with immediate packing) ... kil.	0 25	0 35
144	11. Chalk, white or red, not prepared ...	Free.	
145	12. ,, for drawing or writing, crayons, chalk pencils ... kil.	0 30	0 35
	Greases and tallow :		
146	1. Stearine (stearic acid), palmitin (palmitic acid) and other fatty greases of high fusion, used in manufacturing candles ; paraffin and spermaceti	Free.	
147	2. Tallow, oleo-margarine, and other greases not specially mentioned. [Tare : Casks, 18%] ... kil.	0 04	0 06
148	3. Candles of the preceding materials ... ,,	0 20	0 30
149	4. Lard and hog's fat (axunge). [Tare : Casks, 18%] ... kil.	0 10	0 13
150	Lye of fat or train oil and *dégras* ... ,,	Free.	0 04
	Varnish, siccative oils, and polish :		
	1. Containing spirits (see No. 73).		
151	2. Other. [Tare : Receptacles of metal, 8%] ,,	0 15	0 20
	Feathers and down :		
	1. In Bedding (see Mattresses Nos. 388-390).		
152	2. Bed feathers, quills and down. [Tare : Cloth wrappers, 9%] ... kil.	0 25	0 35
153	3. Feathers, ornamental and feather wares, not otherwise specified ... kil.	25 00	35 00
154	Cattle feed, such as molasses, with various admixtures, ground coffee husks, linseed cake, oil cakes and oil cake meal, gluten meal and gluten fodder, carob beans, malt sprouts (cooms,) and malt waste ("distillers' grains"), dregs, powdered whale flesh, calf cream ("*Kalveflode*," kind of calf food), phosphates of lime for cattle feed, and similar products, n.s.m. ...	Free	
	Note.—Bran is not included in the list of cattle foods on which no duty is payable.		
	Fruits and berries :		
	1. Fresh :		
155	*a* Oranges of all kinds (including limes citrons, lemons, cedrats and bitter oranges). [Tare : Cases, 22%] ... kil.	0 02	0 20
156	*b* Grapes. [Tare : Casks or cases, 33%] ,,	0 02	0 50
157	*c* Bananas [Tare : Cases, 22 %] ... ,,	0 02	0 05
158	*d* Apples and pears ... ,,	0 12	0 18
159	*e* Strawberries, cherries and pineapples ,,	0 20	0 25
160	*f* Other fruits, including edible berries ,,	0 15	0 20
	2. Dried :		
161	*a* Plums, dried, including Catherine or Swedish prunes ("svedsker") also dates [credit for warehousing ("Kreditoplag") : 700 kils.] .. kil.	0 15	0 20
	[Tare for plums, Catherine or Swedish prunes : Casks or cases, 10%].		
162	*b* Currants. [Tare : Casks, 12% ; cases, 16%] kil.	0 15	0 20
163	*c* Figs and fig cake. [Tare : Casks, cases or drums, 15% ; baskets or mats, 6%] ... kil.	0 05	0 30

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
164	*d* Raisins and bananas [credit for warehousing ("Kreditoplag"): 1,000 kil.] .... kil. [Tare: Casks, 14%; cases, 20%; earthen jars, 30%.]	0 08	0 20
165	*e* Oranges and orange peel .....kil.	0 30	0 30
166	*f* Chesnuts ..... ,,	0 10	0 20
167*a*	*g* Almonds and almond powder, apricot kernels and cashew nuts.....kil. [Tare: Cloth wrappers, 4%; casks, 17%.]	0 05	0 65
167*b*	*h* Copra .....kil.	Free.	0 05
168	*i* Cocoa nuts and cocoanut paste ..... ,,	0 20	0 30
169	*k* Other fruits not specially mentioned.. ,,	0 40	0 55
	3. Salted or pickled in vinegar:		
170	*a* Oranges and orange peels in brine.... ,,	0 35	0 50
171	*b* Tamarinds, even not preserved in vinegar [Tare: Casks or cases, 16%; earthen jars, 30%.] kil.	0 20	0 25
172	*c* Other. [Tare: Glass vessels, 30%] .. ,,	0 75	1 00
173*a*	4. Fruits and fruit peel in sugar, candied or preserved in brandy; preserves not otherwise provided for.....kil.	0 75	1 00
173*b*	5. Fruits preserved in other ways than those mentioned in secs. 3 and 4, including pineapples, apricots, peaches, plums and pears in tins, with or without added sugar.....kil. Note.—In §§ 4 and 5 the weight of the bottles, jars, boxes and other immediate receptacles is included.	0 40	0 50
	Seeds:		
174	1. Canary seed .....kil.	0 15	0 20
175	2. Timothy seed ..... ,,	0 10	0 15
176	3. Clover seed ..... ,,	0 20	0 25
	4. Gramineous seed, mixed (dutiable according to the highest taxed seed entering into the mixture)		
	5. Tree seeds:		
177	*a* Pine (*pinus sylvestris*) .....kil.	2 00	2 50
178	*b* Fir (*picea excelsa*)	1 00	1 30
179	6. Other not specially mentioned, also lycopodium	Free.	
180	Matches and friction tinder (no reduction is allowed for weight of boxes, paper, or similar wrappers)kil.	0 15	0 20
181*a*	Gallnuts and valonias	Free.	
	Gas mantles:		
181*b*	1. Not impregnated, in lengths or divided up kil.	1 25	1 75
181*c*	2. Impregnated, calcined (including weight of immediate packing) .....kil.	2 00	2 50
182	Yeast ..... ,,	0 30	0 40
183	Fertilizers (all kinds) .....100 ,,	Free.	0 50
	Glass and glassware:		
	1. Bottles, flasks (of all kinds), jars, preserve glasses, milk jugs, neither polished, painted or otherwise decorated:		
184	*a* Of green or brown glass.....kil.	0 02	0 03
185	*b* Of other glass ..... ,,	0 06	0 09
186	*c* Fishing net floats	Free.	
187	2. Bottles, flasks, milk jugs, jars and preserve glasses with polished edges or bottoms or with ground stoppers, or with the interior of the neck ground, but not otherwise polished, painted or decorated .....kil.	0 10	0 15
	3. Plate or sheet glass:		
188	*a* Silvered (mirror glass and photographic plates).....kil.	0 30	0 40
189	*b* Not silvered, polished, coloured, gilt, varnished, engraved, dulled or figured ..kil. [Tare for §§ 3, *a* and *b*: Cases, 25%. Should plate-glass be packed in an inner and an outer case, and the latter be removed before the gross weight is ascertained, a tare of 15% will be allowed.]	0 20	0 30
190	*c* Other plate or sheet glass. [Tare: Cases, 18%].....kil.	0 06	0 10
191	4. Stills, retorts, glasses for scientific purposes and carboys....	Free.	
192	5. Patent glass pantiles, floor tiles, glass slabs for roofing and flooring, and glass building stones for light-walls and the like .....kil.	0 06	0 10
193	6. Glass in lead mounting..... ,,	0 50	0 70
194	7. Optical glasses, set, not specially mentioned, including burning-glasses, magnifying glasses, lenses for photographic apparatus, magic lanterns &c., also glass in the shape of facets, and brass fitted glass ....kil.	2 00	2 50
195	8. Optical glasses; strass, not set, glass gall or sandiver, enamel in the mass, and glass smalt and cullet, glass powder, also lenses for lighthouse and other lamps, with or without setting	Free.	
	9. Strass and beads, set (see Pearls, No. 537)		
196	10. Other glassware, n.s.m., decanters and bottles, pressed or cut, also glassware, with wicker-work &c. which cannot be considered as packing ..kil.	0 35	0 50
197	Globes, including those called "tellurium lunarium," and the like, with or without stands	Free.	
198	Glycerine	,,	
199	Glycerine-dip	,,	
200	Grass	,,	
	Manufactures of:		
	a Baskets (see Nos. 335-8)		
201	*b* Mats for packing purposes	,,	
202	*c* Ropes .....kil.	0 07	0 10
203	*d* Other manufactures ..... ,,	0 20	0 30
	Vegetables and kitchen garden produce, edible:		
	1. Fresh or salted, including weight of immediate receptacles:		
204	*a* Cabbage, kohl-rabi and carrots .....kil.	0 03	0 04
205	*b* Melons ..... ,,	0 02	0 55
206	*c* Asparagus, tomatoes and artichokes.. ,,	0 40	0 50
207	*d* Onions ..... ,,	0 05	0 06
208	*e* Other ..... ,,	0 20	0 30
	2. Prepared in hermetically closed or air-tight receptacles of metal, glass, or earthenware, or preserved in another manner including the immediate receptacle:		
209	*a* Enumerated in No 1 *c* as also peas....kil.	0 40	0 50
210	*b* Other ..... ,, [Note.—Tomato puree in packages weighing 5 kils. and upwards, inclusive of packing, is admitted free of duty.]	0 25	0 33
	3. Other:		
211	*a* Dried.....kil.	0 05	0 35
212	*b* Other ..... ,,	0 15	0 20
213	*c* Cancelled [Note.—Candied vegetables are dutiable as candied fruit.]		
	Gums and resins:		
214	1. Coal pitch and other kinds of pitch .....kil.	Free.	0 02
215	2. Turpentine (all kinds).....	Free.	
	3. Other:		
	a Liquid, or in solution (see Varnish No. 151)		
216	*b* Indiarubber and gutta-percha, gum-arabic, balata, mastic, gum, copal, colophony, shellac, and similar gums and resins	,,	
	4. Indiarubber and gutta-percha, manufactured:		
217	*a* In sheets, including rubbered paper, rods, cords or thread, hose, cables, blocks, buffers and rollers, even when in combination with thread or tissues.....kil.	Free.	0 40
218	*b* Soles, rings, floor mats, pads for horseshoes, even when thread or tissues are inlaid in these articles.....kil.	0 30	0 40
219	*c* Goloshes and other foot wear..... ,,	1 00	1 30
220	*d* Other, not specially mentioned. For letter *d* no reduction is allowed for weight of boxes, cards or paper wrappers	1 00	1 30
	Hair, and manufactures thereof:		
221	1. Animal hair of all kinds n.s.m. and bristles ..	Free.	
222	2. Animal hair, curled, including spun horse and cow hair, even when not entirely prepared ....kil.	0 15	0 20
	3. Yarn, with or without admixture of other textile materials (dutiable as Woollen Yarns, Nos. 708, 709)		
	4. Other manufactures of hair, wholly or chiefly composed of said materials:		
223	*a* Of human hair, including wig-makers' wares .....kil.	5 00	5 00
224	*b* Carpets and horse clothing of animal hair kil.	0 40	0 50
225	*c* Felt of animal hair, neither dyed nor printed, also felt of all kinds for boilers ..kil.	0 10	0 13
	d Brushmakers' wares (see Nos. 78-82)		
226	*e* Horsehair tissues for sieves and chair covering .....kil.	0 80	0 80
	f Other goods (see Manufactures of Wool, Nos. 706 to 721)		
	Gloves and mittens:		
227	1. Of pure silk .....kil.	12 00	15 00
228	2. Of mixed silk as well as those wholly or partly of glove skin, sewn or simply cut out ..... kil.	10 00	13 00
	3. Gloves of skin (dutiable as furriers' wares)		
	4. Other gloves of leather or skin .....kil.	2 00	2 50
	5. Of cotton, linen or wool:		
	a Of wool, coarsely knitted, &c (see under No. 714-716 woollen hosiery)		
229	*b* Trimmed with embroidery or silk, blonde, lace or the like, or lined with silk .....kil.	2 25	3 00
230	*c* Other ..... ,, For §§ 1, 2 and 4 (*b* and *c*) no reduction is allowed for weight of boxes and paper wrappers.	1 50	2 00
	Hats and caps:		
231	I. Hats trimmed with flowers, feathers or lace each	4 00	5 50
	II. Other hats and caps, finished or not:		
232	*a* Of silk, pure or mixed, including tall or opera hats .....each	1 75	2 40
	b Of other materials:		
233	1. Trimmed with silk stuffs or with tissues of silk, combined with other materials, each [Note.—Linings and borders, also ornaments not consisting of 1½ metres of ribbon shall not be included in the trimmings.]	1 00	1 40
234	2. Of felt of all kinds, of woollen stuffs (excepting knitted) .....each	0 60	0 90
235	3. Wholly or partly of fur (excepting those of Pennsylvania skin, sable or marten).....each	0 75	1 10
236	4. Other hats or caps which cannot be classed under hosiery.....each	0 25	0 40
237	III. Felt for hats (hat shapes).....kil.	2 00	2 60
238	Hat shapes, crowns, and brims of gummed cloth or other stiff material, combined or not with wire; also those of chip .....kil.	0 60	0 70
239	Honey, including artificial honey ..... ,,	0 40	0 55
	Horn and whalebone:		
240	*a* Not manufactured, rasped, or in plates	Free.	
	b Manufactured:		
	Buttons (see No. 297-9)		
241	Other manufactures n.s.m., including weight of immediate packing .....kil.	1 20	1 50
242	Hops [Tare: Cloth packing, 4%; iron cylinders, 28%; other metal receptacles, 20%] .....kil.	0 50	0 70
243	,, Spanish	Free.	
244	Ginger, preserved or crystallized, including weight of immediate packing .....kil.	0 75	0 90

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
245	Insect powder, as well as all preparations intended to destroy insects, weeds and mildew, provided they have not been elsewhere mentioned or classed for duty under another number of the tariff.....	Free.	
	[Note.—Goods intended for use against insects, mildew or weeds, though classed as dutiable elsewhere in the Tariff, may also be granted freedom from duty by the Customs Department.]		
	Instruments:		
	I. Musical:		
246	*a* Pianos: 1. Grand.....each	180 00	240 00
247	2. Square or upright ..... ,,	120 00	160 00
248	*b* Guitars, violins, violas, mandolines and zithers .....each	1 50	2 00
249	*c* Violoncellos and double basses ..... ,,	4 00	5 20
250	*d* Flutes, hautboys, bassoons and clarionets, each	1 00	1 50
251	*e* Bows for musical instruments, whether imported separately or with the instruments, each	0 25	0 30
252	*f* Organs .....*ad val.*	15%	15%
253	*g* Harmoniums ..... ,,	20%	20%
	But not less than 50kr. each for those with pedals or 20kr. for those without pedals.		
254	*h* Metallic wind instruments .....kil.	1 50	2 00
255	*i* Other musical instruments, including mouth harmonicas of all kinds	0 50	0 75
	k Parts of musical instruments (strings excepted):		
256	1. Keyboards and mechanisms for keyboard instruments .....kil.	0 10	0 13
	2. Other parts of musical instruments, including boxes, cases &c. destined to protect musical instruments (dutiable as manufactures of the component material).		
	II. Other than musical:		
257*a*	*a* Technical apparatus for measuring and checking such as: manometers, tachometers, indicators, water and gas meters, electrometers, voltmeters, ammeters, wattmeters, galvanometers, and insulation testers, barometers, thermometers, compasses and nautical instruments .....*ad val.*	10 %	15 %
257*b*	*b* Speaking instruments, such as phonographs, gramophones, &c., with drums, discs and other accessories, including receiving apparatus and parts thereof.....kil.	0 50	0 75
	c Other instruments not specially mentioned shall be dutiable as manufactures of the component material.		
	Earth or clay, and manufactures thereof:		
258	A. Earth and clay not specially mentioned in the tariff, including emery and fire-clay [Chamotte clay]	Free.	
	B. Manufactures of earth and clay (for manufactures of cement, see under Stone, Nos. 620-631):		
259	1. Crucibles, stills and retorts, water, heating and sewer pipes, drain pipes, troughs and open ducts.....100 kil.	Free.	0 55
	2. Bowls for pipes &c. and clay pipes (tobacco) (see No. 538)		
260	3. Stoves, grates and kitchen stoves of earth or clay of all kinds, as well as separate parts thereof; cornices and other building materials in so far as they are not duty free or not dutiable at lower rates under §§ 4, 5 or 6 below .....kil.	0 05	0 10
	[Tare for cornices &c.: casks or cases 20%.]		
	4. Tiles:		
261	*a* Entirely of porcelain or earthenware .....kil.	0 05	0 10
262	*b* Other, n.s.m., including tiles of *chamotte* clay and the like. [Tare: Casks or cases, 20%] .....kil.	0 01	0 02
	5. Manufactures of fire-clay:		
263	*a* Common fire-clay stones, for walling or lining, exceeding 55 millimetres in average thickness; also slabs for bakers' ovens.....100 kil.	0 15	0 20
264	*b* Common fire-clay stones, for walling or lining, of a smaller average thickness, also other fire-clay articles, provided they cannot be properly classed under pottery, common, neither glazed, painted nor coloured ..100 kil.	0 40	0 60
265	*c* Tiles (cancelled)		
	[Tare: Casks and cases, 20%.]		
	6. Common brick makers' wares:		
266	*a* Bricks, common building	Free.	
	b Roofing tiles, flat or grooved:		
267	Not glazed .....per 1,000	7 50	9 00
268	Glazed ..... ,,	12 00	15 00
	c Roofing tiles, common:		
269	Not glazed..... ,,	5 00	6 00
270	Glazed..... ,,	9 00	11 00
	d Slabs and moulded stones of all kinds, also invert stones for pipes:		
271	Not glazed.....per 100 kil.	0 50	0 75
272	Glazed ..... ,,	0 75	1 00
	[Tare for slabs: Casks or cases, 20%.]		
	e Other (dutiable as *Pottery*, common)		
	7. Pottery, common:		
273	*a* Neither glazed nor painted ..kil.	0 03	0 05
274	*b* Other ..... ,,	0 06	0 10
	[Tare: Baskets, 25%; casks and cases, 35%.]		
275	8. Faience n.s.m .....kil.	0 13	0 16
	[Tare: Baskets, 30%; casks and cases, 40%.]		
	9. Stoneware (the paste showing signs of some melting without being transparent):		
	a Fine (of white or whitish paste), including so-called "ironstone" and "Wedgwood" ware (dutiable as *Faience*)		
	b Common (of paste, not white or whitish) (dutiable as *Pottery*)		
	10. Porcelain or biscuit:		
276*a*	*a* Patent stoppers, with or without accessories .....kil.	0 15	0 20
276*b*	*b* Other not specially mentioned ,,	0 55	0 75
	[Tare for *b*: Baskets, 30%; casks or cases, 40%.]		
	11. Terralith, terra-cotta, flint dust, lustres and other wares which do not enter into foregoing paragraphs 1 to 10. Dutiable as *Faience*.		
277	12. Emery, and artificial polishing materials, such as carborundum, electrite, corundum, diamantine and other, either moulded or stamped .....kil.	0 20	0 30
278	Coffee, raw [credit for warehousing ("Kreditoplag"): 240 kils.].... .....kil.	0 30	0 50
	[Tare: Bags, single, 1½%; double, 2½%; casks, 8%.]		
279	Extract of coffee, including bottles, jars and similar immediate receptacles .....kil.	0 50	0 75
280	Roasted, also all kinds of substitutes for coffee, not being considered as non-roasted roots..kil.	0 50	0 75
281	Cakes, including all kinds of pastry, prepared with vanilla, almonds, cocoanuts, succade, honey, sugar, syrup &c. (including weight of immediate packing) kil.	0 50	0 70
282	Camphor	Free.	
283	Capers, including weight of immediate receptacles kil.	2 00	2 00
284	Card-fillets and card-sheets.....	Free.	
285	Teasels	,,	
286	Cards .....kil.	0 30	0 40
287	Caseine	Free.	
288	Telescopes, field, and opera glasses, &c. and microscopes, as well as photographic hand cameras with fixed lenses, with or without cases or boxes, including weight of immediate packing .....kil.	2 00	2 50
289	Rags of all kinds.....	Free.	
	Clothing and made-up articles of tissue not specially mentioned in the tariff:		
	I. Impregnated or coated with oil, varnish, caoutchouc, or similar substances, or manufactured of such stuffs, or coated with celluloid:		
290	*a* When the tissue is wholly or partly of silk .....kil.	6 00	7 20
291	*b* When the tissue is wholly or partly of wool .....kil.	2 60	3 50
292	*c* Other ..... ,,	1 10	1 40
	II. Other, as well as sewn parts thereof, even when not entirely finished:		
293	A. Linen or cotton goods, even coloured or printed, imported starched, including boxes, paper, and similar packing .....kil.	2 00	2 50
	B. Neckties, including weight of cards, frames, wrappers and similar immediate packing:		
294	1. Of pure silk .....kil.	12 00	16 00
295	2. Of half silk ..... ,,	8 00	11 00
296	3. Other ..... ,,	4 00	5 50
	C. Other (dutiable as the predominating tissue on the exterior, with the following surtaxes):		
	a When the predominating tissue on the exterior is composed of cotton, linen or other similar materials, a surtax of kron. 0 75 per kilogramme shall be collected.		
	b When it is composed of wool, the surtax shall be kron. 1 50 per kilogramme.		
	c When it is composed of pure or mixed silk, the surtax shall be kron. 3 00 per kilog.		
	D. When the stuff is trimmed with embroidery (even machine made), or furnished with applications or blonde, lace, embroidered lengths, or ornaments, pearls, silk bows, silk tissue, fur and the like, or when any part of the exterior tissue (not including the ordinary collars, the ordinary button trimmings, buttonholes or ordinary ribbon or braid borders) is subject to a higher duty than the principal tissue, or when the articles are lined with silk (exclusive of interior facing), the duty shall be computed as follows:		
	a Where the predominating material consists of cotton, linen or similar materials, there shall be levied a surtax of kron. 1 50 per kilogramme.		
	b When it consists of wool, the surtax shall be kron. 4 00 per kilogramme.		
	c When it consists of silk, or half silk, the surtax shall be kron. 6 00 per kilogramme.		
	When clothing is made of a stuff subject to different rates of duty according to its weight per square of half-metre side, and when the weight thereof cannot be estimated with accuracy, such clothing shall be subject to the duty leviable on the stuff burdened with the highest duty.		
	This increase shall, however, not be imposed on articles only hemmed or bordered.		
	Buttons and parts thereof:		
	1. Covered with cloth or thread		
297	*a* Wholly or partly of silk.....kil.	4 00	4 0
298	*b* Of other materials ..... ,,	2 00	2 40
	2. Of gold, silver or platinum (dutiable as these metals; otherwise manufactured, Nos. 419-424.)		

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
	3. Cuff links and the like, of common metal (see metals II., A.)		
	4. Pins and loops of metal, for buttons (dutiable as manufactures of compound metal)		
299	5. Other, also button shapes ....kil.	1 20	1 60
	For §§ 1 and 5 no reduction is allowed for weight of paper, cardboard, boxes and like packing.		
300	Coral, crude or unwrought	Free.	
	,, wrought (dutiable as *Stones, cut or polished*)		
301	Cork, unwrought	,,	
302	,, stoppers, not mounted, including crown cork, also rings and discs for corking ....kil.	0 50	1 00
303	,, stoppers, mounted .... ,,	1 50	1 80
304	,, in sheets combined with other materials, including linoleum and similar materials ....kil.	0 18	0 25
305	,, other manufactures of, including cork soles ,,	0 13	0 25
	Cereals and pulse:		
	1. Not ground:		
306	*a* Buckwheat ....100 kil.	Free.	0 80
307	*b* Barley [credit for warehousing ("Kreditoplag"): 15,000 kil.] ....100 kil.	0 22	2 00
308	*c* Beans, peas and lentils .... ,,	0 36	0 80
	d Without pods (see Flour of same, No. 319)		
309	*e* Vetches, all kinds ....100 kil.	Free.	0 80
310	*f* Oats .... ,,	0 40	2 00
311	*g* Wheat [credit for warehousing ("Kreditoplag"): 5,000 kil.] ....100 kil.	0 60	1 00
312	*h* Maize .... ,,	Free.	0 80
	From such date as the King may determine the duty on malt, all kinds, ground or not ground, shall be modified as follows:		
313	*i* Malt of all kinds, ground or not ....kil. [Tare: Casks, 16 %.]	5 00	6 00
314	*j* Rye [credit for warehousing ("Kreditoplag"): 15,000 kil.] ....100 kil.	Free.	0 80
	At the Custom-houses of Hammerfest, Vardœ and Vadsœ	Free.	
	2. Ground:		
	a Groats:		
315	Buckwheat ....100 kil.	0 60	1 20
316	Barley, whole or split, and pearled barley ....100 kil.	0 60	2 00
317	Oats .... ,,	1 00	1 50
318	Wheat, including semolina and Cabanca grits; also the same groats prepared with eggs; millet and manna groats ....kil.	0 02	0 10
	b Flour:		
319	Beans, barley, peas, and lentils, 100 kil.	0 50	2 00
320	Buckwheat and rye .... ,,	0 50	2 00
321	Maize, and maize meal of all kinds ,,	0 30	1 20
322	Oats (no reduction for weight of metal, paper &c.) ....100 kil.	1 00	2 00
323	Wheat .... ,,	2 00	3 00
	Rye flour imported through the Custom-houses of Hammerfest, Vardœ and Vadsœ	Free.	
324	*c* Bran ....100 kil.	Free.	0 50
	[Note 1.—Mixed cereals or flour shall be dutiable as the most highly taxed cereal or flour entering into the mixture. Note 2.—Sacks used for the importation of cereals, ground or not, shall be liable to a duty of kron. 0.20 each if of cotton and kron. 0.08 if of another material, but only one half of these rates shall be levied if the sacks cannot hold more than 65 kilogs.]		
	Spices:		
	a Not ground:		
325	1. Cloves and clove stems, cummin and carraway seeds ....kil.	0 25	0 25
326	2. Allspice (pimento), anise, star anise and pepper (other than cayenne pepper) ....kil.	0 25	0 25
327	3. Ginger (not preserved), cinnamon, cassia lignea, cinnamon flowers and chips ....kil.	1 00	1 00
328	4. Cayenne pepper and curry, including weight of immediate packing; cardamoms, mace and nutmegs ....kil.	4 00	4 00
329	5. Saffron and vanilla, including weight of immediate receptacles ....kil.	6 00	6 00
330	6. Mustard (mustard seed) .... ,,	0 25	0 25
331	7. Bay berries and bay leaves	Free.	
	b Ground:		
332	1. Mustard, even prepared, including weight of immediate packing ....kil.	1 00	1 40
	2. Other (dutiable as similar spices, not ground, with a surtax of 20 %, including weight of immediate packing).		
333	*c* Sauces, including weight of immediate packing kil.	1 00	1 40
334	Coal, charcoal (ground or not)	Free.	
	Baskets and other plaited wares of osiers, willows or roots, fibres, cocoanut fibres, also of bast, herbs, rushes, chip or straw:		
335	1. Wholly or partly manufactured of unpeeled willows ....kil.	0 08	0 10
	2. Other:		
336	*a* Baskets and similar wares trimmed with stuff ....kil.	1 50	1 80
337	*b* Baskets made of chip .... ,,	0 60	0 80
338	*c* Other .... ,,	0 80	1 00
339	Sealing wax .... ,,	0 50	0 60
	Liquorice:		
340	*a* In lumps exceeding 4 kil. in weight .... ,,	0 20	0 40
341	*b* Other (juice of), mixed or not with other substances [Tare for letter *b*: Cases, 20 %] ....kil.	0 40	0 50

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
	Lamps, and parts of lamps (excepting counterweights, chimneys, globes and shades, which are dutiable separately), candelabra, brackets and parts of same, candlesticks, lanterns:		
	a Of gold, silver or platinum (dutiable as manufactures of these materials, Nos. 419-424)		
342	*b* Gilt, silvered, or plated ....kil.	1 00	1 20
343	*c* Copper, bronze, brass, nickeled, or of nickel alloy ....kil.	0 50	0 70
344	*d* Other .... ,,	0 35	0 40
345	*e* Household lamps, including weight of boxes kil.	0 35	0 40
	Note.—Incandescent and arc lamps (see Electrical Apparatus, Nos. 124-131).		
346	Toys of all kinds and of whatever material, also parts of toys, including weight of boxes, cases, paper envelopes and immediate packing ....kil.	3 00	3 50
347	Glue: *a* Isinglass and gelatine, in thin sheets or in powder, also gelatine capsules, not specified below kil.	1 50	2 00
348	*b* Liquid glue, roller paste, paste prepared for hectographs and autographs, "diamantkit," "syndetikon" and the like, including weight of immediate packing ....kil.	0 20	0 25
349	*c* Capsules of gelatine, filled, hard or elastic, as long as the contents are not subject to a higher rate of duty ....kil.	0 50	0 60
	Including, as to letters *a*, *b* and *c*, the weight of paper wrappers, boxes, bottles, jars and other immediate packing.		
350	*d* Other kinds ....kil.	0 08	0 12
	Flax, hemp, Manilla hemp, jute, and similar textile materials, and manufactures thereof:		
351	1. Hackled or not, also hackling waste thereof, and tow ....kil.	Free.	0 03
352	2. Wadding .... ,,	0 06	0 10
	3. Yarns, of flax or hemp:		
	I. Single yarns weighing 100 grammes or less per 100 metres:		
	A Single:		
353	1. Unbleached ....kil.	0 06	0 08
354	2. Bleached .... ,,	0 08	0 12
355	3. Dyed or printed .... ,,	0 25	0 30
356	4. Tarred .... ,,	0 05	0 07
	B Twisted, of two or more ends:		
357	1. Unbleached .... ,,	0 06	0 08
358	2. Bleached .... ,,	0 15	0 20
	3. Dyed or printed:		
359	*a* Of flax .... ,,	0 35	0 45
360	*b* Of hemp, whether containing dyed thread or not ....kil.	0 15	0 20
361	4. Tarred .... ,,	0 06	0 08
362	*C* Cords and lines (consisting of twisted thread of two or more ends) ....kil.	0 09	0 12
	II. Single yarns weighing more than 100 grammes per 100 metres:		
	A Cable yarn:		
363	1. Not tarred ....kil.	0 05	0 07
364	2. Tarred .... ,,	0 04	0 06
	B Cordage (united cable yarn):		
365*a*	1. Not tarred ....kil.	0 07	0 10
365*b*	2. Tarred .... ,,	0 06	0 08
	4. Yarns, of jute:		
	A Single:		
365*c*	1. Not dyed .... ,,	0 03	0 06
365*d*	2. Dyed or printed .... ,,	0 15	0 18
	B Twisted (of two or more ends):		
	1. Not dyed (see Cordage)		
365*e*	2. Dyed or printed ....kil.	0 15	0 18
	Tare to §§ 3 and 4: Bobbins or spools of wood, wood pulp, paper, cardboard or metal, 40 %; no tare is allowed for interior paper wrappers.		
	Note.—In order to determine the weight of the single threads contained in twisted yarns, or in cordage, their length in the twisted condition as presented for importation shall be measured without taking the twisting into consideration.		
365*f*	5. Felt and press cloth	Free.	
366	7. Horse girths or furniture webbing ....kil.	0 18	0 24
367	8. Fishing nets (seines and twine for nets) .. ,,	0 12	0 15
368	9. Carpets, carpeting and rugs .... ,,	0 35	0 45
369	10. Cloth, bleached or not (including sailcloth but not including jute tissues), weighing 110 grammes or more per square of half-metre side ....kil.	0 10	0 15
370	11. Cloth combined with india rubber, gutta percha or the like ....kil.	1 50	2 00
371	12. Drills and damasks, also handkerchiefs, not included in a class subject to higher duty, including immediate packing ....kil.	0 80	1 10
	13. Hosiery:		
	a Gloves and mittens (see Nos. 227-230).		
372	*b* Hosiery even knitted, crocheted, netted or woven, dyed or not, including wearing apparel of hosiery, finished, even with buttons, lining, borders, ribbons and the like, of a material liable to a higher duty than such wearing apparel ....kil.	1 25	1 75
373	*c* Trimmed with embroidery, silk, blonde, lace, or the like, or lined with silk .... kil.	2 25	3 00
	14. Trimmings (see Nos. 541-544)		
374*a*	15*a*. Blonde, lace, embroidered bands, insertions &c. ....kil.	6 00	8 00
374*b*	*b*. Bobbinet and tulle .... ,,	4 00	6 00
375	16. Other open or transparent tissues, embroidered, figured, striped, or with checks, interwoven—not including embroidery on canvas ..kil.	2 00	2 50

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
	[Note.—Tissues shall be dutiable as loose woven or transparent when intervals of at least one thread can be distinguished between the single threads outside the embroidery or the interwoven close figures, stripes &c.; or, if this be impossible, when the weight of the tissue does not exceed 20 grammes per square of half metre side.]		
	17. Other tissues of the textile materials mentioned above:		
	a Of flax or hemp:		
376	1. Printed ....kil.	1 10	1 45
377	2. Of several colours, not printed .. „	0 75	1 00
	3. Of one colour or bleached:		
378	*a* Not containing more than 25 threads in warp and woof in a square centimetre ....kil.	0 30	0 40
379	*b* Containing more than 25, but not more than 50 threads in a square centimetre....kil.	0 50	0 70
380	*c* Containing more than 50 threads in a square centimetre ....kil.	1 00	1 30
	d Underclothing (see wearing apparel, No. 293)		
	4. Unbleached:		
381	*a* Not containing more than 25 threads in warp and woof in a square centimetre ....kil.	0 15	0 20
382	*b* Containing more than 25, but not more than 50 threads in a square centimetre ....kil.	0 30	0 40
383	*c* Containing more than 50 threads in a square centimetre....kil.	0 85	1 20
	b Of jute:		
384	1. Sackcloth, packing or wrapping cloth, neither bleached nor dyed..kil.	0 07	0 10
	2. Sacks (see No. 654)		
385	3. Other, except such as if of linen would be subject to a lower rate of duty ....kil.	0 50	0 65
	[Note 1.—Tissues of one colour shall be dutiable as "tissues of one colour or bleached," even when the colour is applied by printing or as an addition to the glue or starch with which the goods are dressed.		
	Note 2.—Manufactures of the aforesaid textile materials mixed with cotton pay as cottons; and those mixed with wool or silk as manufactures of wool and silk respectively. Tissues of jute mixed with flax, hemp and similar textile materials shall be dutiable as linen tissues.		
	Note 3.—Tissues of flax, hemp and the like, sewn, embroidered or otherwise ornamented shall be dutiable as clothing. Exceptions to this are hosiery, embroidered lengths and embroidered transparent or open worked tissues that come under sub-divisions 15 and 16 and that are not woven in patterns, figures, stripes or checks.		
	Note 4.—All articles which are not altogether unbleached shall pay duty as bleached.]		
	Perfumed waters:		
	a Alcoholic (see spirits, No. 72)		
386	*b* Other, including toilet waters ....kil.	0 80	1 00
	When these waters are imported in receptacles of less than ½ litre the weight of the immediate receptacles shall be included.		
387	Maccaroni, vermicelli, &c....kil.	0 20	0 30
	[Tare: Cases 24%, baskets 12%.]		
	Mattresses, filled and stuffed bedding, quilts, upholstered or covered furniture, or parts thereof, of which the joiners' work does not form the principal part; cushions for carriages, sofa cushions, foot stools &c. upholstered:		
388	1. When any part thereof consists of metal or wood....kil.	0 25	0 30
	2. Other:		
389	*a* Stuffed with feathers, horsehair or down kil.	0 50	0 60
390	*b* Stuffed with other materials.... „	0 30	0 35
	Note.—When the articles above enumerated are covered with silk, pure or combined with other materials, they shall be subject to an additional duty of 50%.		
	Comestibles:		
	1. Animal or vegetable, see Animal Foods (Nos. 104–116) and Vegetables (Nos. 209–213).		
	2. Other (bread, butter, flour &c.) Dutiable according to their compound material. When imported in receptacles, cans, glasses or jars, sealed hermetically, or otherwise rendered airtight for the purposes of preserving their contents, they shall be taxed with their immediate packing.		
391	Paintings and drawings, not framed	Free.	
	[Framed, see Frames.]		
	From such date as the King may determine the duty on extract of malt shall be modified as follows:		
392	Extract of malt, dry or liquid, pure or mixed, including the weight of immediate packing..kil.	0 20	0 25
	[Malt, see No. 313.]		
393	Machines, motors, and apparatus for industrial or other technical purposes, for shipbuilding or engineering, not specially mentioned and unenumerated parts thereof, finished or unfinished..*ad val.*	10 %	15 %
	Note.—Machines, motors, apparatus and parts thereof may be admitted duty free by the Customs department when there is satisfactory proof that said articles are not manufactured in Norway.		
394	Machine belts and transmission belts of all kinds and sewing machine belts....*ad val.*	8 %	12 %
	Note.—Machine belts and transmission belts may be admitted free of duty by the Customs department if it is proved that similar articles are not manufactured in Norway.		
	Machine belting of camel's hair is admitted free.		
395	Machine packing and engine cables....	Free.	
	Metals:		
396	I. Crude, in pigs, granuls, blocks, bars, plates and the like, not further wrought than cast; also old metal goods fit only for re-manufacture, and scrap metal	Free.	
	II. Manufactures:		
	A. Of various metals:		
397	1. *a* Fish hooks, common ....kil.	Free.	0 12
398	*b* Fly-fishing with the flies attached, including weight of cards and immediate packing ....kil.	15 00	20 00
399	*c* Fish hooks, with other artificial bait, including tin-bait and the like; also hooks with casting lines, including weight of cards and immediate packing kil.	2 00	3 00
	2. Jewellery of non-precious metals, combined or not with other materials, such as necklaces, bracelets, brooches, scarf pins and other ornamental pins, clasps, chains, crosses, cuff studs and other ornamental studs and the like, rings, seals and the like &c.:		
400	*a* Not gilt or silvered ....kil.	2 50	3 00
401	*b* Gilt or silvered, including *double* ware of all sorts, also all wares (including clasps) imitating filigree or enamel, whether gilt or not ....kil.	10 00	20 00
	[Note 1.—No reduction is allowed for the weight of the cards, boxes, cases and similar immediate packing.		
	Note 2.—Manufactures of common metal covered with gold or silver shall be considered as *double* ware. Imitation filigree refers to any article consisting to a greater or less extent of imitation wire-work. Real glass enamel mounted in common metal shall not be regarded as imitation enamel.]		
402	3. Gold and silver leaf, and all other metal leaf..	Free.	
403	4. Bronze powder and all other metals in powder, real or imitation	„	
	5. Fire-arms, portable, and separate parts of the same, including barrels and stocks:		
404	*a* Finished: 1. Shot guns and parts thereof..kil.	1 00	1 20
405	2. Pistols and revolvers and parts thereof „	2 00	2 40
	b Not finished (parts):		
406	1. Barrels, bored or not....	Free.	
	2. Other (dutiable as manufactures of the component material)		
407	6. Cannon, exceeding 50 kils. each in weight, mortars and gun-carriages	„	
	Note.—Whaling cannon of any size are dutiable as machines.		
	7. Wire-drawers' work of gold, silver or platinum, real or imitation:		
408	*a* Cords, galloons, lace, fringes and the like..kil.	10 00	13 00
409*a*	*b* Wire of gold, silver or platinum for embroidery; also spangles, lamellas and tinsel....kil.	2 50	3 00
409*b*	*c* Embroidery for uniforms and insignia .... „	30 00	40 00
	No reduction is allowed for cards, boxes, cases, paper wrappers, or other similar immediate packing.		
410	8. Hooks and eyes (including all kinds of eyelets for laces, even with coating of other materials), knitting needles, hair-pins, pins and safety pins, hat and shawl pins with glass heads unless these articles are dutiable as jewellery....kil.	0 50	0 70
	No reduction is allowed for the weight of the paper or other material to which these articles are affixed or in which enclosed.		
411	9. Coins and medals	Free.	
412	10. Pens, including the weight of cards, boxes, cases, or similar immediate packing ....kil.	0 60	0 85
413	11. Tools and implements not specially mentioned, and parts thereof....*ad val.*	10 %	15 %
	Spare parts of wood (dutiable as manufactures of wood).		
	The Customs Department may grant exemption from duty to materials for use in the manufacture of tools and to parts of tools (including parts of wood), or may subject such materials and parts to a duty of 15% *ad val.*		
	Handles for tools of hickory (American walnut) are dutiable at 15% *ad val.* until further notice.		
	12. Type founders' wares:		
414	*a* Common type and quadrats; also type for headings and for job-printing ....kil.	0 15	0 18
415	*b* Castings from matrices, all kinds, plates, of metal engraved with the graver or aqua fortis, wood cuts (blocks) and the like; also stereotype plates, and paper stamping dies ....*ad val.*	10 %	15 %
416	*c* Other ornaments and shapes of metal, combined or not with wood, for calico printers, manufacturers of wall paper &c.	Free.	

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
417	13. *a* Wire of steel or other metals, interwoven or covered with ribbon, thread, paper, or similar materials (wire or ribbons), including the weight of bobbins; steel springs, covered with thread or the like ....kil.	0 30	0 42
418	*b* Manufactures of the foregoing, including hat shapes ....kil.	0 60	0 85
	B. Gold, silver, platinum:		
419	1. Plates, rolled and smooth	Free.	
420	2. Wire: *a* Plain	,,	
	b Other (see Metals A 7 *b*)		
	3. Otherwise manufactured, including articles set in these metals:		
421	*a* Gold and platinum, including stamped ware.. ....kil.	30 00	36 00
	b Silver and silver gilt, including manufactures of real enamel set in common gilt or ungilt metals:		
422	1. Filigree or enamel ....kil.	60 00	75 00
423	2. Knives and forks of steel with silver handles kil.	6 00	7 50
424	3. Other, including stamped ware .... ,,	15 00	20 00
	[Note 1.—No tare is allowed in respect of cases, boxes, paper wrappers and like immediate packing. Note 2.—Manufactures of filigree refer to any article ornamented with silver wire-work.]		
	C. Iron:		
425	1. Steel; bar, bolt and hoop iron, bolts and switches for rail and tramway carriages, sleeper iron; iron rails and iron sleepers for railways ....kil.	Free.	0 02
426	2. Wheels and axles for railway and tramway carriages, other axles n.o.m., ships' knees, propeller frames, rudder frames, stems and stern posts, rudder posts, angle and T iron, and other rolled or shaped iron, or castings, bed plates, junction plates, fish plates for rails ....kil.	Free.	0 03
427*a*	3. *a* Springs for carriages and wagons.... ,,	0 10	0 13
	b Other springs:		
427*b*	1. Weighing each 1 kilo. or more .... ,,	Free.	0 03
427*c*	2. Less than 1 kilo.... ,,	0 15	0 20
	Note.—Unfitted springs, forming part of articles elsewhere enumerated, are dutiable as springs.		
	4. Plates:		
428	*a* Forged or rolled (even tinned, galvanized, leaded, painted, varnished or enamelled), not otherwise manufactured than perforated, grooved, bent or ready to be put together ....kil.	Free.	0 02
429	*b* Plates of a thickness of 3 millimetres or more, in manufactures ....*ad. val*	10%	15%
430	5. Wood screws, polished, even galvanized ..kil.	Free.	0 04
431	6. Nails and nails of iron wire, tenter and other hooks less than 45 millimetres in length, as well as shoemakers' brads....kil.	0 10	0 15
432	7. Nails and nails of wire, tenter and other hooks of a length of 45 millimetres and more, as well as horse shoe and other nails ....kil.	0 05	0 08
	Note.—Nails and brads of iron combined with other metals are dutiable as nails and brads of iron.		
	8. Bolts, with or without nuts, screws, other than wood screws (polished), clinch nails, split nails, rivets called "buckles," nuts, rivetplates, rivet rings even coated:		
433	*a* Of a diameter of 13 millimetres or less....kil.	0 05	0 07
434	*b* Of a diameter exceeding 13 millimetres... ,,	0 02	0 03
435*a*	9. Pipes, cast or drawn, welded or rolled, even open or soldered; also fittings of wrought or soft iron ....100 kil.	0 50	0 70
435*b*	10. Beams, columns and posts....kil.	0 01	0 04
436	11. Ventilators for pipes (cocks) and chimney cowls....kil.	0 10	0 13
437	12. Fire-proof casts and boxes, also strong room doors and fire-proof safes for strong rooms kil.	0 10	0 13
438	13. Copying presses, galleys, kitchen ranges, stoves, chimneys of all kinds, channeled pipes, radiators and other heating apparatus of all kinds, boilers of cast iron for heating by steam or water, calorifères, also cooking apparatus, saucepans of cast-iron, cauldrons of cast-iron and broth kettles of embossed steel neither enamelled nor otherwise coated, pumps, air valves and ventilators; netting and railings, windows set or not with glass, cribs, wheels for hand carts and waggons, axle boxes, axles and journals for carriages (except railway and the like), pulleys, thimbles (rope and sail), and pegs, hydrants, tackle hooks, sheet cringles, clip hooks for chains, "*skjoteklaver*," thumb cleats, yard arm irons and rings, rope tighteners and thole pins; also parts of these articles, so far as they are not specially mentioned ....kil.	0 05	0 07
439	14. Bedsteads .... ,,	0 20	0 30
440	15. Anchors, grapnels, chains and chain links. ,,	Free.	0 02
441	16. Kent-ledges, hawse-pipes, hatches, mooring posts, water tanks and other coarse cast-iron wares for ships, also cranes and other coarse cast-iron wares n.s.m. and weighing more than 25 kil. each kil.	,,	0 02
442	17. Baths, framework and roofing for buildings, bridge work, doors (unenumerated), fountains, casks, cases, sepulchral monuments, pans and sinks (cast iron), sewer gratings and traps; calanders, mangers, pan lids, band, horse or power mills of all kinds n.s.m., weights, lampposts and posts for electric lamps and wires; milk pails to contain at least 20 litres, mortars, roller blinds, urinals, plates (cast iron), large doors, retorts, gratings, registers (for ovens &c.), roof gutters, stairs, barrels, wringers; also parts of these articles, so far as they are not specially mentioned ....kil.	0 03	0 04
	18. Wire of steel or iron:		
443	1. Gilt, silvered or plated:		
	a Unwrought (including musical instrument strings n.s.m.) ....kil.	0 30	0 40
444	*b* Manufactures of wire, not otherwise mentioned ....kil.	1 00	1 30
	2. Other, coated or not:		
445	*a* Unwrought (including musical instrument strings, n.s.m) ....kil.	Free.	0 03
	b Wire or wire ribbon and manufactures of wire (see Metals A Nos. 13*a* and *b*)		
446	*c* Cordage and wire gauze; also barbed fence wire and wire fence netting ....kil.	,,	0 03
447	*d* Manufactures not specially mentioned (including umbrella ribs) ....kil.	0 15	0 20
448*a*	19*a*. Pocket knives (folding knives) with one blade, handle of wood, fibre, or celluloid, without any tool (except the blade) other than marlinspikes and cork screws, also sheath knives with or without sheaths and blades, including cards and immediate packing ....kil.	1 00	1 30
448*b*	19*b*. Other pocket knives and knives and forks with plated handles, razors (also blades for pocket knives and razors), including cases and cards and other immediate packing ....kil.	2 00	2 60
	[Note.—Knives wherein are pen-knife blades shall be considered as pen-knives. As pen-knife blades shall be considered also implements of such a form as can be easily transformed into pen-knife blades by mere sharpening on the grindstone.]		
	20. Needles and pins:		
449	*a* Sewing, embroidering, darning, netting and crochet needles, including weight of paper and other wrappers ....kil.	0 75	1 00
	b Pins and hair-pins, safety pins, hat and shawl pins with glass heads (see Metals A 8)		
	c Other wares (dutiable as Polished Wares of Iron)		
450	21. Trays, bread-baskets, and dishes of all kinds, lacquered or varnished ....kil.	0 35	0 45
451	22. Knives and forks which cannot be comprised in a class subject to a higher duty; corkscrews, polished scissors, locks, keys, snuffers, skates, stamps and presses for stamping, swords, sabres and foils, with or without sheaths, and blades for such weapons ....kil.	0 35	0 50
452	23. Thimbles and sewing rings (also lined with a metal other than iron), steels for tinder boxes, buckles, door-handles, fire shovels, tongs and pokers, hinges, garden shears; hand mills for spices, groats or coffee (also those with wooden cases), mincing machines for domestic purposes, handles for chests, knobs for drawers and the like; castors for furniture, choppers, bolts, scissors (not polished), smoothing irons, fittings for doors and windows; keys in the rough, with or without handles....kil.	0 25	0 33
	24. Other iron wares not specially mentioned:		
453	*a* Gilt, silvered or plated .... ,,	1 00	1 30
454	*b* Nickelled or polished, including spiral buttons, "*spiral knapper*" (polished wares are all articles so far polished as to show no file marks)....kil.	0 50	0 65
455	*c* Bronzed, coppered, tinned, enamelled, varnished, glazed, lacquered or painted ....kil.	0 35	0 45
456	*d* Other.... ,,	0 15	0 20
	Note.—The Customs department may allow heavy and coarse wares that would come under the above heading to pay duty at a lower rate than the above.		
	D. Lead:		
457	1. In rolls, bars and plates	Free.	
458	2. Pipes, wire and nails, rivet-plates and washers	,,	
	3. Leaves not exceeding 1 mm. in thickness, not covered with another material....kil.	0 10	0 13
	4. Lead foil covered with another material and articles made with lead foil. (*Dutiable as similar articles of tin*)		
	5. Shot and bullets (see Ammunition No. 7)		
	6. In other manufactures:		
459	*a* Gilt or silvered....kil.	1 00	1 25
460	*b* Nickelled .... ,,	0 70	1 00
461	*c* Lacquered, painted, or otherwise coated ,,	0 50	0 65
462	*d* Other .... ,,	0 15	0 20
	E. Tin:		
463	1. In rolls, bars, wire, plates and filings....	Free.	
464	2. Pipes ....kil.	Free.	0 18
	3. In other manufactures, including tinfoil and manufactures of:		
465	*a* Gilt, silvered, or plated ....kil.	1 50	2 00
466	*b* Nickelled.... ,,	1 00	1 35
467	*c* Lacquered, painted or coated with any material n.s.m....kil.	0 70	1 00
468	*d* Other .... ,,	0 50	0 65
	F. Zinc:		
469	1. In plates, perforated or not, bolts and bars ..	Free.	
470	2. Pipes, nails, wires and strings n.s.m ....kil.	Free.	0 09
	3. In other manufactures:		
471	*a* Gilt, silvered, or plated ....kil.	1 25	1 50
472	*b* Nickelled (including door handles of zinc, all kinds, combined or not with other materials kil.	0 80	1 00

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
473	*c* Lacquered, painted or coated with any material not specially mentioned in a previous number ... kil.	0 50	0 65
474	*d* Cast wares weighing more than 25 kil. each, without taking into consideration the outside coating ... kil.	0 25	0 35
475	*e* Other zinc wares ... ,,	0 30	0 45
	G. Copper, brass, bronze, German silver and other metals, alloyed with copper, aluminium and nickel:		
476	1. Plates, even perforated, sheets, bolts, bottoms, bars, and other lengths even profiled, ganze and blocks ...	Free.	
477	2. Tacks, nails, screws, nuts, rivets, unpolished, tubes, washers and rivet plates ...	,,	
478	3. Plates, silvered or plated ... kil.	0 30	0 35
	4. Buttons (see Nos. 297-299)		
479	5. Wire and strings, n.s.m. gilt, silvered or plated kil.	0 50	0 60
480	Wire, in articles not specially mentioned .. ,,	2 50	3 00
481	6. Wire and strings, n.s.m., other ... ,,	Free.	0 30
482	Manufactures of wire, combined or not with other materials, not specially mentioned in one of the preceding numbers ... kil.	0 50	0 70
483	7. Casts, busts or statues, weighing more than 25 kil. each ... kil.	0 50	0 65
	8. Hawk-bells, axle boxes, fittings for doors and windows, door knobs, taps and ventilators, injectors, hinges, locks, knives, mortars, castors for furniture, flatirons, thimbles, sewing rings, syringes, buckles, knobs for drawers and the like; rings and hooks, with or without screws; watch-keys; all these articles combined or not with other materials:		
484	*a* Weighing 1 hectogram or less ... kil.	1 00	1 25
485	*b* Weighing over 1 hectogram ... ,,	0 50	0 75
	9. In other manufactures:		
486	*a* Gilt, silvered or plated (including the articles specially enumerated under No. 8, when imported gilt, silvered or plated) ... kil.	2 50	3 75
487	*b* Nickeled or of nickel, including the articles specially enumerated under preceding No. 8, when nickeled or of nickel, except hawk-bells, taps, valves and injectors (parts of machinery) and buckles ... kil.	1 60	1 40
488	*c* Other ... ,,	0 50	0 70
489	III. Metals combined with other materials, such as oxides, sulphides, chlorides, bromides, iodides and cyanides, alloys and amalgams in so far as they cannot be classed under any other number of the tariff	Free.	
490	Mineral waters ... kil.	Free.	0 05
491	Mead [Tare: Casks, 16 %] ... ,,	0 30	0 30
492	Models, not fit for any other use, including casts of all kinds, solely destined to public collections or for teaching ...	Free.	
493	Musk ...	,,	
494	Specimens of natural history of all kinds ...	,,	
	Nuts:		
495	*a* Hazelnuts ... kil.	0 05	0 60
496	*b* Walnuts, Brazil nuts and other edible nuts not specially mentioned ... kil.	0 50	0 65
497	Wafers of all kinds, also wafer-sheets, including the weight of immediate wrappers ... kil.	0 80	0 80
	Oils—1. Fatty:		
498	*a* Olive oil [credit for warehousing ("Kreditoplag"): 6,000 kil.] ... kil.	0 01	0 02
499	*b* Hempseed, linseed (not boiled), rape seed, palm, cocoanut, cotton seed, maize and sperm oil; oleine, lard, castor resin, and other fatty oils not specially mentioned in the tariff [credit for warehousing ("Kreditoplag"): 1,800 kil.] ... kil.	0 04	0 06
500	*c* Whale oil, cod liver oil and fish oil ...	Free.	
501	*d* Linseed oil (boiled) [credit for warehousing ("Kreditoplag"): 1,860 kil.] ... kil.	0 06	0 08
502	*e* Butter colouring ... kil.	0 06	0 08
503	*f* Hair oil, including weight of immediate recipients (bottles, jars, and the like) ... kil.	1 00	1 20
	2. Volatile:		
504	*a* Paraffin, photogene, wood oil and similar illuminating fluids, petroleum (crude or purified for illumination), oils for burning and producing power, also petroleum naphtha (benzine) ... kil.	Free.	0 05
505	*b* Turpentine, juniper and birch oil; spirits of hartshorn, and liquid amber ... kil.	0 07	0 10
506	*c* Other volatile oils, including the weight of immediate receptacles (bottles, jars, and the like) ... kil.	1 50	2 00
507	3. Mineral oils unfit for illuminating purposes, and which cannot be classed as oils for burning or for producing power (including petroleum residue, vaseline and carriage grease) [credit for warehousing ("Kreditoplag"): 1,800 kil.] ... kil.	0 04	0 06
	[Tares to 1, *a*, *b*, *c* and *d*, 2, *b* and 3: in barrels or other casks, single or double, 18 %; bottles or glasses without other envelope, 20 %; bottles and glasses in a plain basket with straw, 30 %; bottles and glasses in two plain baskets with straw, 40 %; bottles and glasses packed in sawdust and the like, and in cases, 40 %; earthen jars, 30 %; earthen jars in a plain basket with straw, 40 %; earthen jars in two plain baskets with straw, 50 %.]		
508	Cheese ... kil.	0 35	0 45
509	Rennet, natural, and cheese colouring ... ,,	0 06	0 08
	Paper and cardboard and manufactures thereof:		
510	1. Writing, drawing, and unruled note paper, white or colored in the pulp; paper tapes for telegrams; light copying paper (including weight of immediate packing) ... kil.	0 13	0 17
	Note 1.—Any paper sized so as to prevent ink from drawing through or spreading on the paper, shall be classed as writing paper.		
	Note 2.—Should any question arise as to whether paper of any kind is to be dutiable under this or one of two following numbers, it shall be generally held that all paper, a full sheet of which is less than 3,400 square centimètres, is to be considered as writing paper.		
511	2. Printing paper, white or colored in the pulp, also wrapping and booksewers' paper ... kil.	0 03	0 04
512	3. Pasteboard, packing paper, cartridge paper, waste paper, filtering and blotting paper and colored wall paper; also press boards ... kil.	0 03	0 04
513	4. *a* Sand or emery paper ... ,,	0 04	0 06
	b Sheathing, insulating or roofing paper; tarred or asphalted paper; glass, slate, and similar papers kil.	0 02	0 03
514	5. Ornaments of carton-pierre and carton asphalte, also slate boards, corrugated paste-board fastened together with paste, and curtain rods .. kil.	0 10	0 12
515	6. *a* Paperhangings ... ,,	0 30	0 45
516	*b* Crochet, knitting, embroidery and similar patterns or pattern books (not including journals or periodicals); machine-ruled paper, visiting cards, steamboat and similar tickets, envelopes cut out or gummed, also those lined with tissue; trade advertisements, catalogues, price lists, invoice and similar printed forms for business use, picture frames with or without glass; paper covered with bunting ("flor") or other tissues, lacquered cardboard and cap peaks thereof; also the following (not subject to the higher rate of duty leviable on lithographic wares in three or more colors &c.); cornets, bags &c., finished cardboard for photographs, paper serviettes, sample and other cards covered with paper for putting up goods, fibre cans for spinning mills ... kil.	0 25	0 35
517	*c* Blank forms, vignettes, labels, introduction cards, sign boards, parlour games and congratulation cards not subject to the higher rate of duty leviable on lithographic wares in three or more colors, wearing apparel of paper, whether or not stuck on crape or other stuff ... kil.	0 50	0 75
	No reduction is allowed in the case of No. 6, *b* & *c* for weight of boxes, paper and similar wrappers.		
518	7. Playing cards ... pack	0 25	0 30
519	8. Manuscripts, banknotes, bills, share certificates, State bonds, and similar securities ...	Free.	
520	9. Paper, bound or stitched ... kil.	0 40	0 55
	10. Maps and charts, astronomical, geographical, or marine; also wall maps for schools:		
521	*a* Not glued ...	Free.	
522	*b* Glued ... kil.	0 50	0 65
	11. Lithographic or photographic works, also engravings on copper and steel with aqua fortis, wood cuts (blocks) and photo engravings and the like, not specially mentioned, colored or not:		
	a Not framed, forming part of printed books (dutiable as Books, Nos. 525 to 527)		
	b Not framed, other:		
523	1. In one or two colors ... kil.	0 50	0 65
524	2. In three or more colors, including oleographs not framed ... kil.	2 00	2 60
	c Framed (dutiable as Frames).		
	12. Books, or parts thereof, periodicals, music, and other articles of paper, printed or written, not liable to duty according to preceding § 6:		
525	*a* Not bound ...	Free.	
	b Bound:		
526	1. Published in Norway ... kil.	0 50	0 65
527	2. Other ...	Free.	
528	13. *a* Folding boxes ... kil.	0 40	0 50
529	*b* Other articles of pasteboard, paper or papier-mâché, including weight of immediate packing kil.	0 70	1 00
530	14. Paper, other, not enumerated in the preceding numbers, including "*pergamyr*," grease proof, parchment paper, end paper and cover paper, also paper coated with varnish, oil, or the like .. kil.	0 08	0 10
531	Paper shavings and cuttings ...	Free.	
	Umbrellas and parasols:		
532	1. Covered with pure or mixed silk ... each	1 50	1 80
533	2. Covered with other tissues ... ,,	0 50	0 60
	3. Umbrella ribs, unfitted (see Metals, II.c. 18*d*).		
534	4. Frames, not covered, with or without sticks. kil.	1 00	1 30
	Handles for umbrellas and parasols (see Nos. 562, 689).		
	Mother-of-pearl:		
535	1. Unwrought ...	Free.	
	2. Manufactured:		
	a Buttons (see Nos. 297-9)		
536	*b* Other wares, including weight of immediate packing ... kil.	8 00	9 00
	Pearls, real and imitation, including vitrifications:		
	a Set in gold, silver or platinum, shall be weighed with the setting and shall pay the duty leviable thereon.		
537	*b* Other, combined or not with other materials, with the exception of wearing apparel, principally composed of tissue, including weight of immediate packing ... kil.	2 50	3 00
	Pipe bowls, tobacco pipes, pipe stems, pipe mountings, cigar holders (except those of amber), irrespective of material, with or without mountings, or other appurtenances, and with or without cases:		

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
538	*a* Clay pipes, common (Tare: Cases, 17 %; baskets, 12 %) ....kil.	0 10	0 12
539	*b* Other, including weight of immediate wrappers kil.	1 50	2 00
540	Pomatum, cosmetics, beard wax, fards, powders, tooth powders and pastes, and other like toilet articles n.s.m. including the weight of immediate recipients (paper, glasses, pots, jars &c.) ....kil.	1 50	2 00
	Trimmings:		
	1. Of pure silk, or of silk combined with other materials:		
541	*a* Braids ....kil.	6 00	8 00
	b Ribbons (see Nos. 17—20)		
542	*c* Other, including galloons and ornaments kil.	9 00	12 00
	2. Of other materials:		
543	*a* Braids .... ,,	2 00	2 50
	b Ribbons (see Nos. 17—20).		
544	*c* Other, including galloons and ornaments kil.	4 00	5 30
	[In the case of trimmings no tare shall be allowed for interior packing, cards, frames and other immediate wrappers.]		
545	Potatoes: *a* Fresh....100 kil.	0 50	0 65
	Note.—At Hammerfest, Vardö and Vadsö	Free.	
546	*b* Dried ....kil.	0 20	0 25
547	Polishing paste, solid or liquid (cream and paste), including immediate packing ....kil.	0 30	0 40
547*a*	Ratin and other similar preparations for destroying rats and mice	Free.	
	Frames, with or without pictures (dutiable as manufactures of the material of which they are principally composed, including weight of the framed pictures, glass &c.)		
	When frames are dutiable *ad valorem* the value of the picture shall not be considered.		
548	Amber, unwrought	Free.	
549	Manufactures of ....kil.	6 00	7 20
	No reduction allowed for weight of boxes, cases, cartons and paper wrappers.		
	Travelling bags, trunks, hat boxes, portmanteaus, satchels, and the like:		
550	*a* Of leather or covered with leather ....kil.	2 25	2 75
551	*b* Of oilcloth, woollen, cotton, hemp, linen or similar tissues, combined or not with leather or other materials ....kil.	1 00	1 30
552	Rice: 1. In the husk, in bulk ....100 kil.	3 90	5 00
553	Packed [credit for warehousing ("Kreditoplag"): 2,400 kil.]....kil.	0 05	0 07
554	2. Husked [credit for warehousing ("Kreditoplag"): 1,500 kil.]....kil.	0 07	0 09
555	3. Rice groats and rice flour [credit for warehousing ("Kreditoplag"): 1,200 kil.] ....kil.	0 10	0 15
	[When husked and unhusked rice is imported mixed, the goods shall be appraised according to a scale established by the Department.]		
556	4. Bran of rice ....100 kil.	Free.	0 50
	Roe, preserved, caviar (see No. 108)		
557	Other	Free.	
	Roots, edible (see Nos. 204 to 213)		
558	Chicory, dandelion, and beet roots, not roasted ..kil.	0 05	0 05
	The above, roasted, and other roasted roots employed as substitutes for coffee (dutiable as *Roasted coffee*, No. 280).		
559	Fumigating materials and paper, including weight of immediate recipients ....kil.	1 20	1 45
560	Cane, including reeds for plastering, bamboo, Spanish cane, and the like, split or not	Free.	
561	Plaited manufactures thereof ....kil.	0 75	1 00
	[Baskets (see Nos. 336-8.)]		
562	Unsplit, which, beyond being cut to specified lengths, has been further manufactured (including umbrella and parasol sticks and handles in the rough) ..kil.	1 00	1 30
	Juices of fruits and berries:		
563	1. Prepared with sugar .... ,,	0 75	0 90
564	2. Other, including must, cyder, and other fruit wines, and juices containing up to 12 % of alcohol kil.	0 50	0 60
	Note.—Fruit juice which is found on examination to contain over 12 % of alcohol, but not more than 21 %, shall pay additional duty of 2¾ öre per kilo. in respect of the alcoholic content over 12 %.		
	Fruit juice containing over 21 % of alcohol is dutiable as spirits of an alcoholic strength of 100 degrees.		
	[Tare: Casks, 16 %]		
565	Sago and sago flour, salep, ground arrowroot; tapioca and tapioca flour [credit for warehousing ("Kreditoplag"): 900 kil.] [Tare: Cases, 16 %] ....kil.	0 15	0 20
566	Salt: 1. Cooking salt, crude and refined ....hect.	Free.	0 30
567	2. Alum ....kil.	,,	0 02
568	3. Borax .... ,,	,,	0 05
569	4. Chlorate of potassium .... ,,	,,	0 10
570	5. Glauber's salt .... ,,	,,	0 01
571	6. Potash .... ,,	,,	0 05
572	7. Saltpetre .... ,,	,,	0 05
573	8. Soda .... ,,	,,	0 01
574	9. Salt prepared for medical use.... ,,	0 20	0 30
575	10. Tin salt (hydrated stannous chloride) ,,	Free.	0 20
576	11. Vitriol .... ,,	,,	0 02
577	12. Salt, other, in so far as it cannot be classed under another number of the tariff....kil.	,,	0 05
	Sails (dutiable according to the component material, with a surtax of 5 öre per kilog).		
	[Note.—Should sails be of tissues liable to different duties according to their weight in a square of half-metre side, and when such weight cannot be accurately ascertained, they shall be subject to the duty leviable on the highest taxed issue.]		
578	Sieves and riddles....kil.	0 50	0 60
	Silk, and goods of silk, or of silk mixed with other textile materials (including artificial cellulose silk):		
579	1. Silk, twisted or not, dyed or not, combined or not with other textile materials ....kil.	2 00	3 00
580	2. Blonde, lace, embroidered bands, insertions and the like, bobbinet and tulle of silk, or of silk combined with other textile materials ....kil.	15 00	22 50
	3. Trimmings (see Nos. 541, 542)		
581	4. Gauze for sieves .... ,,	5 00	5 00
	5. Other goods:		
582	*a* Of silk, pure, or of silk with interwoven metal threads....kil.	8 00	12 00
583	*b* Of silk combined with other materials. ,,	4 00	6 00
	[Note 1.—Silk tissues containing a small quantity of other textile material shall be dutiable as tissues of pure silk; in consequence, velvet and plush face of which is completely of silk, and reverse with an admixture of another textile material, shall be classed as if of pure silk.		
	Note 2.—Tissues of mixed silk refer to all other tissues in which silk enters in any proportion. Tissues containing threads covered with silk, but not in their entire length, shall be dutiable as the principal component material.		
	Note 3.—Tissues of silk, sewn, embroidered or otherwise ornamented (except embroidered lengths shall be dutiable as clothing.]		
584	Rushes, unwrought	Free.	
	Manufactured:		
585	*a* Mats for packing	,,	
	b Brooms and brushes (see Nos. 78-79).		
	c Baskets (see Nos. 335 to 338)		
586	*d* Cordage ....kil.	0 07	0 10
587	*e* In other manufactures .... ,,	0 20	0 30
588	Ships with their appurtenances (except those mentioned in Nos. 15 & 16)	Free.	
589	Tortoise-shell, unwrought	,,	
	Manufactures thereof (see *Horn*, Nos. 240, 241)		
	Skins and hides:		
	A. With hair, not specially enumerated:		
	a Undressed:		
590	1. Dried	,,	
591	2. Green....	,,	
	b Dressed (see Nos. 609-611)		
	B. Without hair:		
592	I. Not tanned and not otherwise prepared, salted	..	
	II. Other:		
593	*a* Tanned, prepared, or not, n.s.m., including sole leather and leather for inner soles, also artificial leather ....kil.	0 30	0 40
	Note.—Cut sole leather (backs), as also cut-out soles and the like, are dutiable with a surcharge of 50 %. The parts of the belly, legs, head or neck may enter without surtax. [Credit for warehousing ("Kreditoplag"): 200 kil.]		
	b Tawed, bronzed, shagreened, dyed, varnished, lacquered, shamoid, horse, greased, waxed, pressed and like leather:		
594	1. Weighing more than 2 kilos each ....kil.	0 50	0 70
595	2. Weighing from 1 to 2 kilos each.... ,,	1 00	1 30
	3. Weighing less than 1 kilo each:		
596	*a* Gloveskins .... ,,	1 25	1 50
597	*b* Other .... ,,	1 50	2 00
	Note 1.—Parts which are not further manufactured beyond that of being cut to shape, such as tongues, upper-leathers &c., and which are not mentioned elsewhere, shall be dutiable as the raw material, without surtax.		
	Note 2.—Belly, leg, head and neck pieces, of undyed, not clean-cut pressed leather, are classed under B. II. *b*. 1, without regard to the weight of the pieces.		
	III. Manufactures thereof:		
	1. Gloves (see No. 228)		
	2. Saddlery, not specially mentioned:		
598	*a* With gilt, silvered or plated ornaments ....kil.	4 00	5 00
599	*b* With nickelled or hardened rubber ornaments ....kil.	2 00	2 50
	c Other:		
600	1. Saddles, whips and riding whips kil.	1 50	2 00
601	2. Other, including belts, trusses, peaks, and straps of all kinds, not including machine belting ..kil.	1 00	1 30
	3. Shoemakers' wares:		
602	*a* Of silk tissue or of materials combined with silk ....kil.	6 00	7 80
603	*b* Of other tissues or of felt .... ,,	1 75	2 20
604	*c* Of patent shagreened, bronzed, tawed or other coloured leather, combined or not with other leather ..kil.	4 50	6 00
605	*d* Of leather or skin (except greased leather) otherwise worked ....kil.	2 00	2 50
606	*e* Mariners' boots and other greased foot wear....kil.	1 50	2 00

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
607	*f* Foot wear of all kinds with wooden soles, and footwear of sail cloth with hemp soles ... kil.	0 30	0 40
	[Note.—Stitched uppers of tissue shall be dutiable as boots and shoes.]		
	4 Portfolios &c. (see No. 134)		
	5. Manufactures not otherwise enumerated (dutiable as the skins and leather of which composed, with an additional 50 %).		
	C. With hair or feathers, for peltries:		
608	*a* Undressed, all kinds ...	Free.	
	b Dressed, separate or sewn together:		
609	1. Of Pennsylvania, sable, marten, black fox, silvery fox, and blue fox ... kil.	8 00	10 00
610	2. Of beaver, fitch, chinchilla, mink and skunk ... kil.	5 00	7 00
611	3. Other ... ,,	1 50	2 00
	c Manufactured peltries, including caps of sable, marten and Pennsylvania skin, shall be dutiable as prepared skins with an additional 200 %.		
	Fur cloaks and garments lined with fur, and other peltries, combined with cloth or other materials, shall be assessed for their entire weight as peltries.		
612	D. Waste and parings of hides, skins and leather	Free.	
613	Sizing flour ...	,,	
614*a*	Butter of all kinds, including margarine referred to in §4 of the Law of March 8, 1902 [credit for warehousing ("Kreditoplag"): 250 kil.] [Tare: Casks, 18 %] ... kil.	0 15	0 25
	Reels, spools and spool sockets:		
614*b*	1. Of wood ... kil.	0 10	0 15
614*c*	2. Of other materials ...	Free.	
615	Comestible mushrooms, including morels, truffles and the like, weighed with the immediate packing ... kil.	0 60	1 00
	Manufactures of chip:		
616	1. Mats ... kil.	0 15	0 18
	2. Hats and caps (see Nos. 231 to 237)		
	3. Hat shapes (crowns and brims) (see No. 238)		
	4. Baskets (see Nos. 335 to 338)		
617	5. Other wares ... kil.	0 30	0 50
618	Walking sticks of all kinds, fishing rods ... ,,	2 00	2 50
619	Mirrors ... ,,	0 60	0 80
	Stone and manufactures thereof:		
	1. Precious stones and imitations thereof, cut or polished:		
	a Set in gold or silver, shall be weighed with the setting and be dutiable as such.		
	b Combined or not with metals other than those enumerated under letter *a* (dutiable as *Jewellery*, Nos. 400. 401)		
620	2. Millstones ...	Free.	
621	3. Whetstones ... kil.	0 05	0 05
622	4. Hones ...	Free.	
623	5. Slates, writing and slate pencils ... kil.	0 01	0 01
624	6. Cement [Tare: Casks, 6 %] ... 100 kil.	0 20	0 50
625	7. Cement slabs and pipes ... ,,	0 35	0 75
	8. Castings and moulds:		
626	*a* Of cement ... 100 kil.	0 40	0 80
627	*b* Of gypsum, chalk and the like ... kil.	0 15	0 20
	9. Manufactures of marble, porphyry, sienite, granite, labradorite, sandstones and similar stones:		
628	*a* Paving stones and rough hewn blocks ...	Free.	
629	*b* Other manufactures of the above-mentioned stones weighing more than 3 kilogs. each: also slabs, polished or not ... kil.	0 03	0 05
630	*c* Other manufactures of the above-mentioned stones, as well as those of alabaster, "kalipasta" and the like ... kil.	0 40	0 55
631	10. All other kinds, including slate, asbestos, gypsum, lime and the like; also stone, pulverised, ground, washed or prepared in any other manner; lithographic stones ...	Free.	
632	Coal, including coke and coal cinders ...	,,	
	,, manufactured (dutiable as Stones, cut or polished),		
633	Starch and starch gum (dextrine), including weight of immediate packages ... kil.	0 13	0 17
	Straw and halm:		
634	1. Unwrought ...	Free.	
	2. Manufactured:		
	a Flowers (see No. 33)		
	b Baskets (see Nos. 335-338)		
635	*c* Mats for packing ... kil.	Free.	0 05
636	*d* Cordage ... ,,	0 07	0 10
637	*e* Floor matting and other plaitings, and envelopes for bottles ... kil.	0 20	0 30
	f Hats and caps (see Nos. 231 to 237)		
638	*g* Other manufactures of straw ... kil.	0 50	0 60
639	Musical instrument strings, and strings of cat-gut, wound strings of metal and strings of silk, wound or not, and gut cord; with no reduction for weight of interior packages, boxes, paper and wrappers kil.	1 20	1 50
	Sugar and syrup:		
640	1. Sugar of all kinds, also dissolved and other liquid sugar (including the juice from which the sugar has not been separated), which cannot be classed under §§ 2, 3 and 4 [credit for warehousing ("Kreditoplag"): 300 kil.] ... kil.	0 20	0 30
	2. Grape and starch sugar and syrup [credit for warehousing ("Kreditoplag"): 300 kil.] ... kil.	0 20	0 30
	[Tare for §§ 1 and 2: For paper, with or without twine, no tare shall be allowed; single sacks, 1¼ %; double sacks, 2 %; cases, 10 %; casks containing refined sugar in loaves, dissolved and other liquid sugar, 12 %; casks containing other sugar, 9 %.]		
641	3. Common syrup and molasses containing less than 70 % of sugar ... kil.	Free.	0 05
	[*Note* 1.—The Customs Department will determine what conditions the goods are to comply with in order to be admitted under this paragraph. Said department is also empowered to admit duty free common household treacle containing 70 % of sugar or more.]		
	[*Note* 2.—Common syrup containing addition of starch syrup (glucose) in greater quantity than 25 % will be treated as starch syrup. The quantity of starch syrup added will be determined in accordance with such regulations as shall be established by the Finance and Customs Department.]		
642	4. Capillaire, mulberry, rose, violet, and other like preparations, also sugar colouring for brandy and other beverages ... kil.	0 55	0 65
643	Confectionery, also chocolate confectionery, drops, marzipan and other similar preparations of sugar, including weight of immediate packings ... kil.	0 50	0 70
	Sponges and tinder:		
	1. Sponges:		
644*a*	*a* Raw or merely beaten ... ,,	0 50	0 70
644*b*	*b* Other kinds ... ,,	3 00	4 00
	2. Tinder, friction (see Matches)		
645	Sulphur and flower of sulphur ... ,,	Free.	0 02
645*b*	Carbon tetrachloride, trychlorethylene and similar fluid chlorides intended for use as dissolving or extracting agents ...	Free.	
	Blacking:		
646	1. Printers' inks, all kinds ... ,,	0 07	0 10
647	2. Shoe blacking, polish or other leather cream, also stove blacking, including weight of immediate receptacles ... kil.	0 15	0 20
648	Acids: 1. Carbonic, liquid (Tare, 65 %) ... ,,	0 06	0 10
	Note.—Iron bottles in which the goods are imported shall pay duty as retorts (see Metals (II., C, 17).		
649	2. Sulphuric acid ...	Free.	
650	Other, which can not be classed in another tariff number ...	,,	
651	Soap: 1. Green, and soap powder, not perfumed kil.	0 05	0 06
652	2. Transparent soap, perfumed or not, perfumed soap and soap powder, also other soap in balls, figures &c. in boxes, cases, or pots, including weight of immediate packing ... kil.	0 50	0 70
653	3. Other soap, including common washing soap ,,	0 10	0 14
	Sacks, sewn, not specially mentioned:		
654	*a* Of linen, hemp or jute ... kil.	0 12	0 12
	b Other (dutiable as manufactures of the component material)		
655	Drawing cases, with no reduction for weight of boxes, cases, paper, or similar wrappers ... kil.	1 00	1 50
656	Tea [credit for warehousing ("Kreditoplag"): 30 kil.] [Tare: Cases, lined with lead, tue gross weight of which does not exceed 65 kilogs., 22 %; other cases 16 %] ... kil.	1 00	1 00
657	Tar of wood, turf, or coal; also tar oils, including creosote oil, coal oil, crude carbolic acid and similar products proceeding from the distillation of tar, as also bright or black varnish ... kil.	Free.	0 03
657*a*	Products derived from coal tar, for making colours	Free.	
658	Composition of tar, as also carbolineum and similar tarring materials without admixture of paints, metallic oxides or like products ... kil.	0 02	0 04
	Note.—Tar compositions containing paint or metallic oxides, for coating the hulks of ships, shall be dutiable as oil paint for painters.		
659	Tobacco: Stalks ... kil.	2 25	3 00
660	In the leaf, not seasoned, and carrots [credit for warehousing ("Kreditoplag"): 150 kil.] ... kil.	2 25	3 00
661	In the leaf, seasoned ... ,,	2 25	3 00
	Note.—Leaves and carrots, stripped of their stems shall be liable to a surtax of 10 %.		
	Tare for the three preceding numbers: In skins, 8 %; wicker-work, up to 150 kilogs. with or without packing cloth, 4 %; baskets, 3 %; packing cloth, 2 %; casks: *a*. Imported from Europe, 8 %; *b*. imported from non-European countries, 12 %.		
662	Tobacco sauce (praiss) ... kil.	0 55	0 75
663	Snuff ... ,,	3 80	5 00
	[Tare: Bottles or jars, 50 %; other receptacles, 15 %.]		
664	Cigars and cigarettes ... kil.	6 00	8 00
	Cigarettes shall be dutiable together with the paper, boxes, &c., and similar immediate packing. Wooden boxes in which cigars are packed shall be dutiable as cigar boxes and boards for the same. No. 684. Other packing shall be assessable according to component material.		
665	Smoking and chewing tobacco, and any other manufactured tobacco ... kil.	2 70	4 00
	Tare: Casks or cases, 20 %. No tare shall be allowed for paper, packets, boxes and the like, serving as packages for smoking or chewing tobacco.		
666	Torpedoes and electric apparatus for use in submarine mines ...	Free.	
667	Turf and turf litter ... 100 kil.	0 50	0 50
	Wood and manufactures of wood:		
	1. Trays, platters, bowls, boxes, cruet-stands ("Stel til Bordopsatser"); sewing and shaving cases, without fittings and similar small wares, each not exceeding 1.5 kil. in weight.		

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
668	*a.* Lacquered or polished ....kil.	0 60	0 75
669	*b.* Other.... ....,.	0 40	0 60
670	2. Carved goods (artistic carved woodwork, even of the descriptions mentioned in the preceding number, each article not exceeding 1.5 kilogs. in weight) ....kil.	4 00	4 80
	3. Carved goods not included in §§ 1 & 2, also frames for mirrors measuring not less than 1 metre in height (dutiable as *Cabinet-makers' Wares*)		
671	4. Profiled mouldings ....kil.	0 20	0 25
672	5. Rods, beading, and frames, with real or imitation gilding; beading or frames coated with gypsum, ornamented, polished, veneered or lacquered ..kil.	0 30	0 40
	6. Tools and implements (see Metals)		
	7. Turners' wares, with or without fittings, rings &c. (even of cocoa and other nuts); also columns, wholly or partly turned :		
	1. Not polished :		
673	*a* Blocks ....kil.	0 10	0 15
674	*b* Other .... ,,	0 25	0 40
675	2. Polished, varnished; penholders of wood, all these articles including weight of immediate packing .... kil.	0 50	0 70
	8. Wicker-work of osiers or twigs (see Baskets, Nos. 335-8).		
	9. Cabinet-makers' wares and parts thereof :		
	a Of pear, jacaranda, walnut, mahogany, and other exotic woods, as well as those veneered with the same, and real or imitation gilt wares, irrespective of the kind of wood :		
676	1. Tables, sofas and chairs not upholstered, also brackets and mirror frames of not less than 1 metre in height ....kil.	0 60	0 75
677	2. Other .... ,,	0 40	0 50
678	*b* Of oak, beech, or ash, also those veneered therewith, upholstered or not ....kil.	0 30	0 40
	c Of fir or pine:		
679	1. Neither painted, varnished, veneered, carved, nor upholstered....kil.	0 05	0 06
680	2. Other .... ,,	0 20	0 25
681	*d* Of birch and other domestic woods not mentioned as well as those veneered therewith, upholstered or not....kil.	0 20	0 25
	Should the wares be composed of different kinds of wood they shall be dutiable as if entirely manufactured of the wood subject to the highest duty.		
	Furniture covered with silk, or with silk combined with other materials, shall be subject to an additional duty of 30% ; on that covered with another material an additional duty of 15% will be levied.		
	10. Staves, wrought, and other coopers' wares :		
682	*a* Of oak....kil.	0 10	0 13
683	*b* Of other materials.... ,,	0 05	0 07
	Manufactured staves are those which have been trimmed, shaved, as well as grooved, *i.e.*, provided with grooves for the heads; the head pieces belonging to such heads and heads joined together are also included in this number. Staves and heads which have served as packages for fatty substances or oil shall not be classed in this number.		
	11. All other wooden wares not specially mentioned :		
684	*a* Cigar boxes or boards for the same....kil.	0 20	0 25
685	*b* Packing cases .... .. ,,	0 03	0 05
686	*c* Wooden pulleys ....*ad val.*	5%	10%
687	*d* Compo board.... ....kil.	0 03	0 05
688	*e* Clothes pins and parts thereof, unless dutiable at a higher rate ....kil.	0 25	0 35
689*a*	*f* Umbrella and parasol sticks, and handles for the same and for canes, also such sticks and handles in the rough, further manufactured besides being cut to length, provided they are not included in letter *g* ....kil.	1 00	1 20
689*b*	*g* Materials for umbrella and parasol sticks, and for umbrella and parasol handles, whether bent or not, roughly prepared, not polished nor coloured &c. and without joiners' work..kil.	0 07	0 10
690	*h* Manufactured, other .... ,,	0 20	0 25
691	*i* Not manufactured, which can only be considered as raw materials, including plates and veneers, also thin wooden plates, pasted together, and hoops for casks....	Free.	
692	Trees, shrubs, plants (flowering and leafy), live, with no reduction for weight of tubs or pots containing earth ; with a reduction of 25% on the gross weight for exterior packages, baskets, bast mats and the like....kil.	0 10	0 15
693	Wood pulp, cellulose, straw pulp, cotton rags and the like	Free.	
	Manufactures of (dutiable as similar manufactures of wood)		
	Tissues :		
	1. Waterproof, painted, lacquered, varnished, impregnated or combined with caoutchouc, gutta percha or oil ; the same tissues coated with paper pulp :		
694	*a* Emery cloth and sand cloth ....kil.	0 20	0 25
695	*b* Tarpaulins; other goods weighing 250 grammes or more per sq. of half metre side ..kil.	0 18	0 25
696	*c* Roller window blinds .... ,,	1 10	1 30
697	*d* Oilcloth and other goods the stuff of which is wholly or in part of silk ....kil.	2 50	2 50
698	*e* Other goods not enumerated in the four preceding numbers ....kil.	0 60	0 75

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
	2. Tissues, sewn, or articles otherwise made up, not specially mentioned, as well as those embroidered or otherwise ornamented (dutiable as *Clothing*, Nos. 290-296)		
	Clocks and watches :		
699	1. Ladies' and other watches, including pocket chronometers ....each	1 00	1 33
700	2. Mantel clocks ....kil.	1 00	1 25
	But with a maximum duty of ....each	12 00	15 00
	3. Tower clocks and parts thereof (dutiable as manufactures of the component material)		
701	4. Other clocks ....kil.	0 70	0 80
702	5. Clock cases of wood .... ,,	0 60	0 75
	Of other materials, including watch cases (dutiable as *Clocks, other*)		
703	6. Dials for the clocks mentioned in § 4 ....kil.	0 70	0 80
	7. Clock weights (dutiable as manufactures of the component material)		
704	8*a*. Other parts of clocks and watches, unless the wrought component material is subject to a higher duty ....kil.	1 00	1 20
705	*b* Fitted with watch movements ....each	1 00	1 20
	Wool and woollen goods :		
706	1. Wool, shoddy and wool waste	Free.	
707	2. Wadding ....kil.	0 06	0 10
	3. Woollen yarn :		
708	*a* Not dyed .... ,,	0 20	0 25
709	*b* Dyed and mixed, and all kinds of yarn combined with metal thread ....kil.	0 30	0 40
	Tare for *a* and *b* : On bobbins or spools of wood, wood pulp, paper, cardboard or metal, 40% ; no tare is allowed for immediate paper wrappers.		
710	4. Felt and press cloth for industrial uses ; felt for paper-making machines cloth list....	Free.	
	Felt for boilers (dutiable as hair felt, No. 225.)		
711	Other felt....kil.	1 00	1 30
712	5. Carpets and carpeting .... ,,	0 60	0 75
713	6. Tissues for horse girths and belly bands .. ,,	0 50	0 60
	7. Hats (see Nos. 231-7)		
	8. Hosiery : Knitted, crocheted, netted or woven, dyed or not ; also wearing apparel of hosiery, finished, even with buttons, lining, borders, ribbons, &c. composed of a material liable to a higher duty than such wearing apparel :		
714	*a* Coarse stockings, jackets or mittens ..kil.	0 60	0 80
715	*b* With embroidery or silk, blonde, lace and the like, or with silk lining ....kil.	2 25	3 00
716	*c* Other kinds, including all kinds of shawls kil.	1 50	2 00
	[Note.—Stockings are considered coarse when they have a length of 60 centimetres from the heel and weigh 200 grammes or more per pair, and other lengths in the same proportion ; mittens are reckoned as coarse when they have not more than 1 or 2 fingers and weigh at least 100 grammes per pair. Jackets are considered coarse when, being of a length of 60 centimetres, they weigh 450 grammes each, and other lengths in proportion.]		
	9. Trimmings (see Nos. 543, 544)		
717	10. Tissues combined with threads of caoutchouc, gutta-percha, and the like, with no reduction for weight of boxes, paper wrappers and interior packages ....kil.	1 50	2 00
718	11. Blonde, lace, embroidered bands, insertions and the like ; also bobbinet and tulle.. ....kil.	4 00	5 60
719	12. Other open-woven or transparent tissues, embroidered, or woven in patterns, figures, stripes, or checks (embroidery on canvas excepted) ....kil.	2 00	2 50
	[Note.—Goods shall be dutiable as open-woven or transparent when intervals of at least one thread can be distinguished between the single threads outside the embroidery or the interwoven close figures, stripes &c. or should this be impossible, when a square of one half-metre side weighs 20 grammes or less.]		
	13. Other woollen goods :		
720*a*	*a* Tissues weighing 55 grammes or less per square of one-half-metre side ; also handkerchiefs, table and other covers of all kinds, including tissues for furniture and blinds, such as damask, reps, plush &c ....kil.	1 75	2 25
	a 1. Like present *a*.		
720*b*	2. Neckerchiefs or fichus, without any other ornaments than the fringes ....kil.	3 75	4 25
721	*b* Other .... ,,	1 25	1 75
	[Note 1.—Tissues of wool mixed with silk pay as silk tissues ; the same tissues mixed with hair (provided that they be not classed under hair) or with other textile materials shall be dutiable as woollen goods.]		
	Note 2.—Tissues of wool, sewn, embroidered or otherwise ornamented, except hosiery, embroidered lengths and embroidered transparent or openworked goods, classed in No. 719, 12, that are not woven in patterns, figures, stripes or checks, shall pay duty as clothing.		
722	Soluble glass....	Free.	
723	Velocipedes ....each	30 00	40 00
724	Parts of : *a* Finished ....kil.	2 50	3 50
	b Unfinished (dutiable as manufactures of the component material)		

Nos.	Goods.	Duty. Min. Kr. öre.	Duty. Max. Kr. öre.
	Wines, including cinchona and other medicinal wines:		
	1. In bottles:		
725	*a* Sparkling ..... litre	1 50	2 00
726	*b* Other ..... ,,	0 70	1 00
	2. In casks and jars		
727	*a* Of an alcoholic strength not exceeding 21°..... kil.	0 34½	0 80
	2. *b* Of an alcoholic strength exceeding 21% (dutiable as spirits of a corresponding alcoholic strength, in other receptacles).		
	[Tare: Casks, 16 %]		
	[Note 1.—If at the time of importation wines are ascertained to show a fraction of a degree above 21°, they shall be cleared as if not exceeding 21°, provided it is established, by production of a certificate from the qualified authorities in the country of origin, that such wines did not show more than 21° by Gay-Lussac at the time of export.]		
	[Note 2.—The quantity of wines imported in casks or jars shall be ascertained by weighing the liquid and converting the weight into volume in the manner provided by the Customs Department for the purpose.]		
	Wine lees liquid (dutiable as wine).		
728	Tartar.....	Free.	
	Carriages, carts and sledges:		
729	Locomotives and tenders (cancelled)		
730*a*	1. Railway carriages, motor carriages all kinds and railway inspection cars ..... *ad val.*	12%	18%
	Note.—Motor cars intended for route traffic, with seating accommodation for more than four passengers, and freight motors suited for use in time of war, may be admitted by the Customs Department on such conditions as they may impose, on payment of duty at the rate of 5% *ad val.*		
730*b*	Outer covers for rubber tyres for motor cars, all kinds..... kil.	0 30	0 40
731	2. Perambulators ..... *ad val.*	15%	20%
	The minimum duty payable on perambulators shall be kron. 2.50 each for the minimum and kron. 3 for the maximum rate		
732	Parts thereof ..... kil.	0 25	0 30
	3. Carts, common:		
733	*a* Four-wheeled ..... each	15 00	18 00
734	*b* Two-wheeled; also hand carts and waggons each	5 00	6 00
735	*c* Wheelbarrows ..... ,,	1 50	1 80
736	4. Covered waggons, for the delivery of goods ,,	40 00	48 00
	5. Carriages neither varnished, upholstered nor with leather work:		
737	*a* Four-wheeled, covered (landaus and coupés) each	100 00	120 00
738	*b* Four-wheeled, other ..... ,,	50 00	60 00
739	*c* Two-wheeled ..... ,,	25 00	30 00
	6. Carriages, varnished, upholstered or with leather work:		
740	*a* Four-wheeled, covered (landaus and coupés) each	250 00	300 00
741	*b* Four-wheeled, other ..... ,,	100 00	120 00
742	*c* Two-wheeled..... ,,	50 00	60 00
	7. Sledges:		
743	*a* Common ..... ,,	3 00	3 60
744	*b* Runners (blades) for sledges and children's sledges..... each	1 00	1 50
	c Other:		
745	1. Neither varnished, upholstered nor with leather work ..... each	10 00	12 00
746	2. Varnished, upholstered or with leather work..... each	25 00	30 00
747	Wax	Free.	
748	Candles, tapers and other manufactures of wax not subject to a higher duty ..... kil.	0 30	0 30
749	Shuttles, healds, pickers and the like..... ,,	0 10	0 13
750	Eggs ..... ,,	0 20	0 28
	Beer of all kinds, such as porter, ale, "Prydsing," "Mumme" &c.:		
751	In bottles or jars ..... litre	0 30	0 55
752	In other recipients [Tare: Casks, 19%] ..... kil.	0 25	0 45
753	Goods not enumerated ..... *ad val.*	15%	15%

REGULATIONS &C. ADDITIONAL ARTICLES EXEMPT FROM DUTY, TARE ALLOWANCES, STORAGE, TONNAGE AND LIGHTHOUSE DUES, DRAWBACK AND REFUND OF IMPORT DUTIES:—

§ 1.—The following duties and dues on goods and vessels shall be collected and paid into the Treasury:

(*a*) Import duties; (*b*) storage dues; (*c*) tonnage and lighthouse dues.

§ 2.—The import duties established in the minimum tariff shall be collected on the pleasure boats enumerated in No. 15, on foreign goods imported into the country for consumption, whether the importation be for account of the State or of private persons, as well as on all goods of national manufacture having enjoyed a drawback on exportation, unless the Department should grant exemption of all or part of the duties.

The maximum tariff shall be applicable to any foreign country not having concluded a Treaty of commerce and navigation with Norway and wherein Norwegian goods and vessels are less favourably treated than the goods and vessels of any other country. The maximum rates shall likewise apply to goods specified in tariffs annexed to treaties concluded with foreign countries and which have ceased to be in force. But the King may if he deems fit, order that the foregoing dispositions are not to be applicable either in whole or in regard to certain imported goods pending the question being submitted to the Storthing for final decision. The King may decide under what conditions and for what goods special certificates of origin shall be required to secure the application of the tariff.

In addition to such goods as by special license or permission have been or hereafter may be imported free of duty, the following articles shall be exempt from import duty:

(*a*) Ship's inventories (except the tackle mentioned in Tariff No. 15), including cabin, galley and similar articles, provided that their quality and quantity may be considered suitable and that they remain for use on the vessels on which they were imported from foreign countries. The fact that such inventories have been re-exported from the country as transit goods and return in the same vessel in which they were used does not make them liable to duty on re-entry.

(*b*) Similar inventories which have come ashore loose or from vessels wrecked on the Norwegian coasts; also such inventories which have belonged to Norwegian vessels wrecked or legally condemned as unseaworthy in foreign countries, after the requisite vouchers have been approved by the Customs Department.

(*c*) Ship's provisions and other ship's stores brought in ships from foreign countries and remaining on board, provided that they do not exceed what Customs officers consider warranted by the size of the vessel, its crew and passengers, and the time it remains in the port of arrival. If the goods and passengers it carries are destined to different ports in the country the consumption of the goods free of duty may continue until the vessel arrives at the final place of delivery of the goods and passengers brought from abroad as well as during its stay there. If the vessel thereafter clears for foreign countries, or proceeds to another place in the country without loading goods, the residue of provisions and other ship's stores may remain on board for use without payment of duty, provided that they do not exceed what the Customs officers deem justified by the length of the proposed journey and other circumstances. But if the vessel sails for another home port after loading goods in destination of the interior, duty must be paid on the residue, provided it cannot be considered trifling, unless the ultimate destination of the vessel is a port abroad. The same holds good when the crew is paid off, provided the residue be not under lock and seal of the Custom-house.

In regard to provisions on steamships plying between foreign and domestic ports, the rules here given are to be applied with such restrictions as the Customs Department may find necessary to prescribe for preventing possible abuse.

Coffee, tea, sugar, butter of all kinds, meat and bacon, other fresh meat in hermetically closed receptacles, hard bread, plums, rice, semolina and rice flour, sailcloth, as well as oils for illuminating and lubricating purposes, withdrawn from the warehouses, may be delivered exempt from duty for use on board vessels proceeding to foreign countries or for the whale, walrus or seal fisheries in the South Sea or in the Arctic Sea, provided always that the Customs deem the quantity of such provisions justifiable and that the master affirms in writing that said provisions are for the exclusive use of the crew and passengers, that the sail cloth or oil is to be used on board, and that with his sanction no portion of said stores shall be smuggled into the country. At the time of shipment the goods are to be sealed by the Customs or to be otherwise subject to official control; the Customs Inspector may at the time of or subsequently to the Customs clearance of the vessel leave out unsealed a quantity of goods in proportion to the immediate requirements of the crew. Other goods may, under like conditions, be delivered on board said vessels for the use of the crew, provided they be dealt with in the same manner as other unenumerated foreign goods, in accordance with § 43, letter *c* of the Customs Law, and subject to the master affirming in writing that the seals affixed will not be broken until the vessel has left the territorial waters of the country. However, spirits intended for consumption on board Norwegian vessels fishing in the Arctic Sea are not allowed delivery free of duty.

(*d*) Clothing and travelling effects belonging to passengers, in so far as the Customs officers may deem that their quality and quantity indicate that they are imported for personal use. When such effects are not brought by the passengers themselves they are only admitted free of duty when the Customs officers judge that they are imported for personal use and that they bear trace of having been used.

Clothing and personal effects which have belonged to Norwegians who died abroad, provided that it be proved that said articles have been used.

(*e*) Implements, carriage and riding equipments, household utensils, furniture and similar articles, when they bear trace of having been used and are imported for the account and use of persons who have resided abroad for at least one year and who have there owned and used them. Other similar effects, likewise bearing trace of having been used, left by testament to persons inhabiting the country.

Other articles having been used may also, with the authorisation of the Customs Administration, be imported free of duty or at a lower rate of duty than that established for goods in general.

(*f*) Samples, provided they do not appear to be intended for trade (see § 12).

(*g*) Packages, evidently of the ordinary kind, containing goods, on condition that it be not expressly stipulated, at the time of clearance, that they are included in the weight of the goods or dutiable separately, also packages returned to the country after having served for the exportation of goods. Dunnage shall likewise be considered as packages.

Note.—Herring barrels shall not be entitled to free entry, even when used for packing exported goods.

(*h*) Donations and relief in kind intended for prisoners of war.

(*i*) The Customs Department may grant free entry to sculptures of any kind, proved to be of artistic value.

§ 3.—Imports from Sweden into Norway are governed by the following special rules:

1. In the conveyance by land between Sweden and Norway to the Eastern District of Vinger and to the Districts further North (except playing cards, which are subject to stamp and import duties, as well as brandy and spirits, including beverages prepared with alcohol, and wine, which are liable to Customs duties) the under-mentioned goods shall be admitted free of import duties in quantities not exceeding the following limits:—Beer, 5 litres; bacon, 10 kilogs.; bread, 10 kilogs.; cereals, unground, 40 kilogs.; cereals, ground, 25 kilogs.; coffee and substitutes for coffee, in a total quantity of 5 kilogs.; malt, 10 kilogs.; rice groats, 5 kilogs.; sugar, 5 kilogs.; tissues of all kinds, in a total quantity of 15 metres, but for a maximum value of 25 kroner; tobacco, 1 kilog.; yarn of all kinds, in a total quantity of 5 kilogs.; other goods, up to a total value of 20 kroner.

Should the articles enumerated in the present paragraph be imported in quantities exceeding those stipulated above, the duties shall be collected conformably to the tariff on the whole of the goods.

The exemption referred to in the preceding paragraph shall not apply to goods imported for commercial purposes, whether simply destined to sale or for paying work furnished, nor shall it affect goods imported by, or for account of merchants when relating to articles in which they deal.

The importer of such goods must, in addition, at the request of the Customs officer, give his profession and residence and produce a written

declaration under oath proving that the goods are not imported for a commercial transaction nor for either of the purposes above mentioned. When the goods are not imported for the personal account of the importer, the declaration must be made by the person for whom they are imported.

Should the interested party refuse to make this declaration, the goods shall be liable to import duties.

2. Goods transported from Sweden into Norway via Svinesund or via the bay situated east of Sponvicks Skanse on barges, lighters or boats of less than 4 tons nett according to the rules of measurement adopted in Sweden, or, in winter, on the ice, shall be considered by the Customs as if imported by land, unless transported by sea on the Swedish part of the said point of passage or the said bay, thence to be directed to the Norwegian coast, or unless conveyed to the Norwegian coast for immediate further shipment by sea.

3. Persons owning or managing properties situated at the same time on both sides of the frontier may import into Norway *via* the Norwegian boundary, seeds, animals and implements necessary for their exploitation, provided such properties touch one another or be so situated as not to be more than 20 kilometres apart at their closest limits.

4. Articles for domestic use which frontier inhabitants export from Norway into Sweden for bleaching, dyeing, tanning, grinding, spinning, weaving, or for manufacture in any manner, or for repair, and which are re-imported after having undergone this workmanship or repair, shall be admitted duty-free.

Articles for domestic use which frontier inhabitants transport from Sweden into Norway for any of the above purposes or repairs and afterwards re-import the same into Sweden shall likewise be admitted duty-free.

5. Draught animals and vehicles evidently destined to the conveyance of passengers or goods from Sweden into Norway shall be exempt from import duty.

6. In order to prevent abuses which might result from the privileges stipulated in paragraphs 3, 4 and 5, the Finance and Customs Department, or, in particular cases, the competent Customs authorities, may prescribe measures of control deemed necessary.

The Finance and Customs Department is authorised to increase, on the importation into certain parts of the country or by certain roads, the quantities stipulated in the present paragraph (§ 3) enjoying free-entry; it may likewise authorise the admission free of duty of lesser quantities of goods destined for sale, provided such goods be manufactured in a district contiguous to Norway, whether products of agriculture or of domestic industry, and that the importation be effected on account of the producer. The Department may also wholly or partially dispense from import duties articles imported across the frontier situated north of the district of Nordre Trondhjem.

§ 4.—When flotsam or goods proceeding from the inhabited polar regions are imported direct, they shall be considered as indigenous goods originating from the place of import.

§ 5.—Dutiable goods, provided it be proved in the judgment of the Customs officers or in some other manner that during the voyage, *i.e.* after being loaded on the vessel and before being landed, they have been damaged to such an extent as to have deteriorated in value one-quarter or more, pay a duty of 15% of the proceeds of the auction, when sold at auction without having previously paid duty, and 13% when sold after having paid duty. In both cases the fees and other expenses which the purchaser is bound to pay besides the auction bid are added to the proceeds of the auction.

Import duty will, however, be levied on the following articles at the rates given below:

Coffee, duty paid	20 %
Coffee, duty unpaid	25 %
Malt, duty paid	66⅔ %
Malt, duty unpaid	200 %
Sugar, duty paid	40 %
Sugar, duty unpaid	67 %
Tobacco in the leaf, carrots and stems, duty paid	60 %
Tobacco in the leaf, carrots and stems, duty unpaid	150 %

The above dispositions do not apply to brandy.

The owner or his agent has, in every case, the option to pay duty according to the ordinary regulations.

§ 6.—When goods are composed of parts subject to different rates of duty and cannot be classed amongst any of the articles enumerated in the tariff of import duties, the person paying duty is at liberty to separate the parts and pay duty thereon separately; but if such separation cannot take place, or should the party paying duty object to its being effected, the goods may be assessed according to the rule above mentioned, provided the Customs officials deem themselves able to estimate their weight with sufficient accuracy and that the different parts are dutiable according to weight. If none of the aforesaid conditions exist for the separate assessment of the different parts, the goods shall be charged according to the part of which they principally consist, and where this cannot be decided by the Customs, a duty of 15% "ad valorem" shall be levied.

Articles which only serve to unite or hold the several parts of a whole, as nails, hinges, fittings, locks &c. are not to be taken into consideration, and the goods are dutiable according to that number of the tariff to which they would belong without such accessories. The same rule is applicable to small ornaments.

The rules above given do not apply to goods classed under *cotton*, *linen*, *silk* and *wool*.

§ 7.—When goods are dutiable according to weight, the net weight (the weight of the goods themselves without any cover or packing) is thereby understood, unless otherwise prescribed in the tariff.

The net weight is generally determined by weighing the goods together with the envelope in which imported and deducting the tare prescribed in the tariff for the merchandise.

Should no tare be prescribed in the tariff it shall be established as follows:

For casks and boxes	12 %
For bottles, flasks, glass receptacles, jars, with or without casing	30 %
For receptacles of metal	20 %
For bast, straw, rushes, &c	3 %
For bags and other envelopes of packing cloth or burlap, single	2 %
For ,, ,, ,, ,, double	3 %

Should the casks or boxes be covered with canvas, matting and the like, 3 % of the gross weight must be added to the tare prescribed for such receptacles without covers, and the total tare shall be deducted from the gross weight. If goods are imported in an extra covering consisting of a cask or box outside the usual envelope, the tare for which has been prescribed in the foregoing dispositions or in the annexed tariff, the outer covering may be removed before weighing.

When it is stipulated that goods are dutiable with the immediate packages, no reduction of weight shall be allowed except for the exterior package in which the goods are generally imported, such as casks, cases &c. with or without wrappers.

Weighing, in order to ascertain the net weight, shall take place:

1. When no rule for tare is to be found either in the annexed tariff or in the above-given dispositions.

2. Whenever the Customs find it necessary to remove the envelope in order to examine the goods or when they consider the same unusual.

3. When the person paying duty is dissatisfied with the tare prescribed in the annexed tariff or in the foregoing dispositions or when it is not expressly stipulated in the tariff that such person is not entitled to pay duty on net weight. When the net weight is adopted at the request of such person, the calculation of said weight, by deducting the prescribed tare from the gross weight, shall no longer be allowed.

When no tare is prescribed for the goods or packing, or an assessment of the tare is impossible because the goods cannot be separated from their envelope in the Custom-house, the tare customary in commerce, or, when this is not known, such tare as the Customs officers may judge proper, shall be allowed.

No allowance shall be made for any increase in weight or measure caused by unusual moisture. But if goods have been saturated with water by accident at sea or through any other fortuitous cause, the weight or measure is estimated as being equal to goods of the same kind in a dry condition.

§ 8.—Storage dues shall be paid on goods, when imported by sea, deposited in the Customs warehouse, if they remain in said warehouse more than 10 days, reckoned from the day on which the vessels commenced to unload. No charge is made for goods deposited for 10 days or less. For every additional day that the goods remain in the warehouse 30 öre per cubic metre, packing included, is to be paid. The minimum charge on goods withdrawn at any one time shall be 40 öre. In case goods deposited on the public wharves or premises of the Customs Administration should not be removed at the expiration of a period to be fixed in each case by the Inspector of Customs, they shall also pay the storage dues mentioned above; the same will be charged from the day on which the ship commenced to unload under Customs control until the day of removal of the goods.

§ 9.—Vessels carrying goods to and from the country shall pay tonnage and lighthouse dues at the rate of 80 öre per ton on entry and 50 öre per ton on departure, save the following exceptions:

A. Norwegian vessels engaged in fisheries shall be exempt from the payment of the above-mentioned dues; should such vessels, however, export goods to foreign countries, they shall pay tonnage and lighthouse dues both on arrival and departure.

Should such vessels on their return to Norway import foreign goods, import duties shall be collected thereon according to the ordinary regulations.

These duties shall not, however, apply to fish, salt or barrels imported by these vessels from Iceland, Faroë or Shetland Islands.

New barrels and cases to be used for packing herrings shall pay the tonnage and light dues, even in case they are not landed.

In time of war, hospital ships are exempted from duty.

B. The dues shall be reduced to 40 öre per ton for vessels coming from or going to Hammerfest, Vardœ and Vadsœ.

The following rules shall be observed in the assessment of the foregoing tax:

a. The tax is assessed on as many tons as are loaded or discharged, but never on more tons than those entered in the vessel's register, unless some use was made of the structures or sheds ("*Shelterdaeksrum*") which though capable of being closed were not, owing to a few apertures, included in the gross tonnage. In that case, the number of tons that can be loaded in such spaces shall be likewise taken into consideration, but not more tons than those entered in the vessel's register. No tonnage or lighthouse dues shall be paid when the goods loaded or discharged in any one port do not amount to one ton. The necessary regulations for the evaluation of goods in tons shall be prescribed by Royal ordinance.

Fishing boats which import or export live fish or lobsters shall pay one-half of said dues on their net tonnage, without taking into consideration the quantity of fish or lobsters on board.

b. When a vessel on the same voyage re-ships goods lately imported on said vessel and deposited in a Customs warehouse, such goods shall not pay tonnage or lighthouse dues either on entry or clearance of the vessel. The same rule applies to such goods when re-exported on another vessel when the vessel on which they were imported is so damaged as to be unable to continue the voyage. The same shall likewise apply to damaged goods sold from vessels entering a harbour of refuge, when the sale is conducted in accordance with rules issued by the proper authorities. Should a vessel, arriving from abroad, unload goods to be re shipped on another vessel, and should no more than twenty days have elapsed between the date when the vessel commenced to discharge and the date of clearance of the vessel on which the goods are re-exported, no lighthouse or tonnage dues shall be levied, provided the regulations to be hereafter issued by the Customs department be duly complied with.

Tonnage and light dues shall not be levied in respect of goods loaded direct from one vessel to another.

c. In the assessment of the tonnage and lighthouse dues of a vessel, deduction is made of the space occupied by the following articles:

1. Hay, straw, wood waste and other firewood, sawdust and other residues of sawmills, ice, bricks, tiles, and stones, not containing metallic components, whether or not hewn or ground, on *exportation* of these articles.

2. Hay, straw, gypsum, fertilizers, sand and packages in which goods have been exported from the country; donations and relief in kind intended for war prisoners, on *importation* of these articles.

3. Travelling requisites belonging to and imported by passengers, ship provisions and other articles for use on board the vessel during its proposed voyage, such as coal on steamships, and fishing tackle.

4. Undecked vessels used by Norwegian fishermen in fishing abroad, both on exportation and re-importation.

5. Goods imported on the same voyage by the same vessels which exported them.

The foregoing exemptions shall not apply to barrels and cases for packing herrings.

C. Ores and *apatite*, on exportation by vessel, shall be liable to a duty of kron. 0 25 per ton.

§ 10.—Foreign vessels and goods imported and exported on them shall not be subject to other or higher dues than those imposed on Norwegian vessels and on goods imported or exported on them, unless the King should order the assessment of higher dues on goods or vessels of some foreign nation.

§ 11.—When foreign goods, which in accordance with special dispositions have paid no duty or a reduced duty, in certain Custom-houses, are carried to other home ports, an import duty or the difference between the duty paid at the shipping port and in the port of arrival shall be collected.

If a product manufactured from foreign material at any place in Norway where imported, either exempt from duty or subject to a reduced duty, is carried to another home port where the material employed in its manufacture is subject to duty or to a higher rate of duty than has been already paid, the product shall be liable at the port of arrival to the import duty there collected on the material from which it has been manufactured, subject to deduction of the duty which may have been paid at the port of entry.

An exception to these rules is made in case of grain brought home from places in the province of Finmark by fishermen in the boats which they use at the fisheries.

§ 12.—On compliance with the special regulations established to this effect by the Customs, import duty shall be refunded for samples which are re-exported in the same condition as when imported, when this proviso was made on their importation. The Customs Department can also grant the reimbursement of import duty collected on raw and other materials which after having been worked up are exported abroad or used as ship's stores, and also upon accessory articles employed in the manufacture of products exported to foreign countries or used as ships' stores, and, if occasion requires, on other duty-paid goods when re-exported in an unchanged condition.

In special cases the Customs Department may allow goods sent abroad from Norway for further improvement, working up or repair, and subsequently re-imported into Norway, to pay only 15 % of the increased value due to the improvement effected abroad, or, according to circumstances, admit them free of duty.

Inland ship-building yards shall be granted, in accordance with further decisions of the Customs department, the following allowances in respect of the construction of new vessels, or of repairing, cleaning or rebuilding older vessels, or repairing or replacing certain parts of same.

(*a*) For building new ships 2% of the selling price of the vessel in respect of steamers of over 300 tons gross register, and 1% of the selling price in respect of smaller steamers and sailing vessels, provided their tonnage, gross register, is not less than 50 tons, this allowance, however, to be reduced by one-third in respect of steamers whose main engines and main boilers are fitted abroad.

(*b*) For repairs &c. to older ships, 1½% of the cost of repairs deducting cost of docking or lifting on to a slip, for ships of over 300 tons gross register, but only of the amount which after making the deductions above mentioned is in excess of 1,000 kroner.

PORTUGAL

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MONEY, WEIGHTS & MEASURES.

The monetary unit is the Milreis (1000 Reis)=4s. 5d.

Extract from the Law dated June 21, 1913, changing the monetary system: From and after July 1, 1913, the public accounts shall be kept in *escudos* corresponding to the former *milreis*.

The escudo is divided into 100 centavos and is designated by the sign $ (formerly the sign for the *milreis*).

Weights & Measures.—The Metric System is in force.

NOTE.—The letters n.s.m. mean "not specially mentioned."

I.—YARNS AND THREAD.

	Reis.
*Cotton in the wool or simply carded, dyed .....Kilog.	30
Cotton yarns:	
Single: Unbleached:	
From No. 1 to No. 40, English, inclusive..... ,,	150
,, No. 41 to No. 60 ,, ,, ... ,,	180
,, No. 61 to No. 100 ,, ,, ... ,,	250
No. 101, and above ..... ,,	350
Bleached:	
From No. 1 to No. 40, English, inclusive ... . ,,	180
,, No. 41 to No. 60 ,, ,, ... ,,	240
From No. 61 to No. 100, English, inclusive ..Kilog.	300
No. 101, and above ..... ,,	450
Dyed or printed:	
From No. 1 to No. 40, English, inclusive ..... ,,	210
,, No. 41 to No. 60 ,, ,, ... ,,	260
,, No. 61 to No. 100 ,, ,, ... ,,	350
No. 101, and above ..... ,,	500
Twisted: Unbleached:	
From No. 1 to No. 40, English, inclusive ..... ,,	300
,, No. 41 to No. 60 ,, ,, ... ,,	450
,, No. 61 to No. 100 ,, ,, ... ,,	650
No. 101, and above ..... ,,	850
Bleached:	
From No. 1 to No. 40, English, inclusive ..... ,,	360
,, No. 41 to No. 60 ,, ,, ... ,,	550
,, No. 61 to No. 100 ,, ,, ... ,,	750
No. 101, and above ..... ,,	950
Dyed or printed:	
From No. 1 to No. 40, English, inclusive ..... ,,	400
,, No. 41 to No. 60 ,, ,, ... ,,	600
,, No. 61 to No. 100 ,, ,, ... ,,	850
No. 101, and above..... ,,	1,050
Twisted yarns, without regard to number or quality, in skeins, or on reels or cards, or otherwise prepared for retail sale (including the tare) .....Kilog.	750

* Raw cotton produced in Angola is to be free of Customs duty upon importation into Portugal. (*Diario do Governo*, 4th Sept. 1901.)

		Reis
Yarns of cotton mixed with other textile materials	Pay as yarns of the material in the mixture subject to the highest duty.	
Yarns of cotton, combined with gold or silver	Kilog	1,500
Ditto, combined with other metals	,,	507
Linen or hemp :—		
Single : Unbleached :		
From No. 1 to No. 50, English, inclusive	,,	155
No. 51 and above	,,	155
Bleached or dressed ("*curado*") :		
From No. 1 to No. 50, English, inclusive	,,	155
No. 51, and above	,,	155
Dyed or printed :		
From No. 1 to No. 50, English, inclusive	,,	155
No. 51, and above	,,	155
Twisted yarns, unbleached, bleached, or dyed	,,	335
Yarns for coarse tissues, up to No. 12, English, made of tow or flax or of hemp, or of these materials mixed with other vegetable fibres not specified, dry spun :		
Unbleached	Kilog.	10
Bleached or creamed	,,	40
Dyed or printed	,,	50
Of jute or other vegetable fibres not specified :—		
Unbleached	,,	5
Bleached or creamed	,,	10
Dyed or printed	,,	12
Yarns of linen, hemp, or jute, mixed with other textile materials	Pay as yarns of the material in the mixture subject to the highest duty.	
Yarns of linen, combined with gold or silver	Kilog.	1,500
Ditto, ditto, combined with other metals	,,	750
Yarns twisted, of any number or quality, including white nettle-twisted yarn	,,	750
Silk, raw and thrown :		
Unbleached, bleached or blued	,,	100
Dyed	,,	300
Twisted yarns, not otherwise specified	,,	300
Silk twist and sewing silk, including the tare (with the exception of cardboard, paper, or wooden boxes)		1,500
Silk yarns, combined with gold or silver	Kilog.	1,500
Ditto, combined with other metals	,,	750
Woollen and worsted :—		
All kinds except for embroidery :		
Unbleached or bleached	,,	600
Dyed or printed	,,	950
Yarns for embroidery and fancy purposes :		
Bleached	,,	1,400
Dyed or printed	,,	2,300
Yarns of wool mixed with other textile materials	Pay as yarns of the material in the mixture subject to the highest duty.	
Yarns of wool, combined with gold or silver	Kilog.	1,500
Ditto, combined with other metals	,,	750

II.—WOVEN MANUFACTURES.

Cotton : Lappings	Kilog.	60
Nankeens ("*baetilhas*"), coverlets, and moleskins, whether containing waste or floss silk or not :		
Unbleached or bleached	Kilog.	650
Dyed or printed	,,	900
Bombazines and velveteens	,,	500
Bobbinet, fine tulle, gauze, and similar tissues :—		
Unbleached or bleached	,,	1,200
Dyed or printed	,,	1,800
Ticks, canvas, coarse cloths, hollands and sail cloth not specified :—		
Unbleached or bleached	Kilog.	200
Dyed or printed	,,	600
Muslins and cambrics :—		
Unbleached	,,	500
Bleached	,,	540
Dyed or printed	,,	900
Shawls and handkerchiefs (not to include shawls and handkerchiefs ("*lencos*") of cotton unbleached, in the piece. These goods shall be dutiable as unbleached cotton tissues)	Kilog.	1,000
Common net, marly, canvas and similar tissues	,,	300
Tapes and galloons, including the tare (with the exception of cardboard, paper, or wooden boxes)	Kilog.	1,200
Lace, insertions and edgings :—		
Unbleached or bleached	,,	1,800
Dyed or printed	,,	2,000
Serges and crapes, not prepared for printing or dyeing :—		
Unbleached	Kilog.	230
Bleached	,,	270
Carpets, rugs, table covers and stair carpets	,,	600
Close-woven tissues, not otherwise specified :—		
Plain, unbleached :		
Weighing 18 kilos. or more per 100 square metres (33 lbs. or more per 100 square yards), and containing in warp or woof in the space of 1 square centimetre—		Reis.
34 threads or less	Kilog.	170
35 threads or more	,,	175
Weighing from 12 to 18 kilos. per 100 square metres (22 lbs. to 33 lbs. per 100 square yards), and containing in warp or woof in the space of 1 square centimetre—		
34 threads or less	Kilog.	180
35 threads or more	,,	185
Weighing from 5 to 12 kilos. per 100 square metres (9·2 lbs. to 22 lbs. per 100 square yards), and containing in warp or woof in the space of 1 square centimetre—		
34 threads or less	Kilog.	195
35 threads or more	,,	205
Weighing 5 kilos. or less per 100 square metres (9·2 lbs. or less to the 100 square yards), and containing in warp or woof in the space of 1 square centimetre—		
34 threads or less	Kilog.	300
35 threads or more	,,	400
Plain, bleached :		
Weighing 18 kilos. or more per 100 square metres (33 lbs. or more to the 100 square yards), and containing in warp or woof in the space of 1 square centimetre—		
34 threads or less	Kilog.	195
35 threads or more	,,	200
Weighing from 12 to 18 kilos. per 100 square metres (22 lbs. to 33 lbs. to the 100 square yards), and containing in warp or woof in the space of 1 square centimetre—		
34 threads or less	Kilog.	215
35 threads or more	,,	220
Weighing from 5 to 12 kilos. per 100 square metres (9·2 to 22 lbs. to the 100 square yards), and containing in warp or woof in the space of 1 square centimetre—		
34 threads or less	Kilog.	235
35 threads or more	,,	240
Weighing 5 kilos. or less per 100 square metres (9·2 lbs. or less to the 100 square yards), and containing in warp or woof in the space of 1 square centimetre—		
34 threads or less	Kilo.	335
35 threads or more	,,	435
Plain tissues, bleached and dressed, such as glazed tissues ("*patentes*"), Britanny cloth &c. (including the tare)	Kilo.	400
Tissues figured, of bleached cotton, tissues in cord or braid, and tissues damasked or made like satins, twilled or serged, open-woven, transparent, or close-woven, not otherwise specified, unbleached or bleached	Kilo.	450
Ditto, ditto, dyed or printed	,,	800
Plain tissues, open-woven, transparent or close woven, dyed or printed	Kilo.	800
Velvety tissues and velvets unbleached or bleached, for printing or dyeing	Kilo.	600
Ditto, ditto, dyed or printed	,,	900
Knitted tissues and hosiery	,,	1,500
Made-up articles :—		
Collars and cuffs for men (including the tare)	,,	1,600
Other kinds	Pay treble the duty on the tissue of which made.	
Embroidered tissues, except those embroidered with gold or silver	Pay the duty on the tissue, with an addition of 25 %.	
Tissues containing gold or silver threads, whether embroidered or not	Pay the duty on the tissue, with an addition of 30 %.	
Haberdashery (trimmings &c.) of all kinds, of cotton, pure or mixed with other materials (including the tare, with the exception of cardboard, paper, or wooden boxes) including braces made of cotton and elastic	Kilo.	2,500
Haberdashery (trimmings &c.) containing gold or silver	Kilo.	10,000
Mixed tissues :—		
Of cotton mixed with other materials than silk, if the "other materials" enter into the texture in the form of threads	Pay as tissues of the material in the mixture subject to the highest duty.	
Of cotton mixed with silk or floss silk	*See* silk tissues.	
Tarred tissues and imitations thereof	Kilo.	50
Ditto, ditto, manufactures of	,,	75
Linen, hempen and jute :—		
Packing cloth and coarse tissues (sack cloth &c) :		
Of jute	,,	150
Coarse cloth of phormium tenax	,,	150
Thread gummed and polished (single dyed) for the manufre. of shoe laces	According to the count of the thread.	
Of linen, or of jute mixed with linen or hemp	Kilo.	210
Dyed or printed	,,	250

II.—Woven Manufactures—continued.

		Reis.
Sailcloth and canvas for ships' sails	Kilo.	200
Marly, canvas and similar tissues	,,	300
Damasks, tissues for table linen and drills	,,	1,000
Muslins and cambrics:		
Unbleached or bleached	,,	900
Dyed or printed	,,	1,000
Shawls and handkerchiefs	,,	1,000
Tulle, bobbinet, gauze and similar tissues:		
Unbleached or bleached	,,	1,200
Dyed or printed	,,	1,800
Tapes and galloons, including the weight of the interior packages	Kilo.	1,000
Lace, insertions and edgings	,,	3,000
Carpets, rugs, table covers, stair carpets	,,	600
Velvety tissues, plushes and velvets	,,	2,000
Tissues not otherwise specified:		
Unbleached or bleached	,,	650
Dyed or printed	,,	800
Knitted tissues and hosiery	,,	1,500
Made-up articles:		
Collars and cuffs for men (including the weight of the immediate receptacles)	Kilo.	1,600
Other kinds	Pay treble the duty on the tissue of which made.	
Embroidered tissues, except those embroidered with gold or silver	Pay the duty on the tissue, with an addition of 25%.	
Tissues containing gold or silver threads, whether embroidered or not	Pay the duty on the tissue, with an addition of 30%.	
Linen haberdashery of all kinds, and the like, pure or mixed (including the weight of the immediate receptacles, with the exception of cardboard, paper or wooden boxes)	Kilo.	2,500
Haberdashery (trimmings &c.) containing gold or silver	Kilo.	10,000
Mixed tissues:		
Of linen mixed with other materials than silk, if the "other materials" enter into the texture in the form of threads	Pay as tissues of the material in the mixture subject to the highest duty.	
Of linen mixed with silk or floss silk	*See* silk tissues.	
Tarred tissues and imitations thereof	Kilo.	50
Ditto, ditto, manufactures of	,,	75
Oil-cloth for floors	,,	150
Other descriptions of oil-cloth	,,	700
Made-up articles of oil-cloth	,,	1,000
Silk †: Shawls	,,	9,000
Ribbons and galloons of pure silk or of silk mixed with other materials (including the weight of the immediate receptacles with the exception of cardboard, paper, or wooden boxes)	Kilo.	7,000
Handkerchiefs of pure silk; also handkerchiefs having only all the warp or all the woof of silk, or having both warp and woof of silk mixed with threads of other materials, the silk threads in the latter case predominating in the texture	Kilo.	5,000
Silk bolting cloth	,,	500
Silk plush, pure or mixed, for men's hats	,,	2,000
Plushes not otherwise specified, velvets, satins and similar tissues, pure or mixed	Kilo.	7,000
Tissues not otherwise specified:		
Of pure silk	,,	7,500
Tissues having all the warp or all the woof of silk, or having both warp and woof of silk mixed with threads of other materials, the silk threads in the latter case predominating in the texture, also tissues in which either the warp or weft is composed wholly of pure silk and the remainder of the tissues of mixed silk	Kilo.	6,000
Tissues of pure silk, damasked	,,	7,500
Tissues containing silk threads in less quantity than specified in the preceding class	Pay the duty on the respective tissues without silk, with an addition of 40%	
Knitted tissues and hosiery	Kilo.	7,000
Tissues of silk, pure or mixed, made up in cravats or neckcloths	Kilo.	13,500
Ditto, ditto, in made-up articles not otherwise specified	Pay treble the duty on the tissue of which made.	
Embroidered tissues, except those embroidered with gold or silver	Pay the duty on the tissue, with an addition of 25%,	
Tissues containing gold or silver threads, whether embroidered or not	Pay the duty on the tissue, with an addition of 30%.	
Haberdashery (trimmings &c.) of all kinds, of silk, pure or mixed with other materials (including the weight of the immediate receptacles with the exception of cardboard, paper, or wooden boxes)	Kilo.	5,000

† Thread, trimmings, tissues, &c., of artificial silk, not specially mentioned, shall be treated for customs purposes as if of natural silk.

		Reis.
Haberdashery (trimmings &c.) containing gold or silver	Kilo.	10,000
Bands of tissue for the manufacture of flocks (*frocas*) and plush (*avelludados*):		
Without silk	Kilo.	1,000
With silk	,	2,500
Woollen and worsted: Lappings	,,	60
Blankets	,,	1,200
Shawls and kerchiefs	,,	3,500
Waistbands, sashes	,,	2,000
Braids and galloons (including the weight of the immediate receptacles, with the exception of cardboard, paper and wooden boxes)	Kilo.	1,500
Carpets, rugs, table covers and stair carpets, unfinished, for printing or dyeing	Kilo.	300
Ditto, ditto, dyed or printed	,,	600
Tissues, not otherwise specified:		
Not sized, for printing or dyeing—		
Weighing 300 grammes or less per square metre	Kilo.	1,800
Weighing more than 300 grammes per square metre	Kilo.	1,700
Other kinds—		
Weighing 300 grammes or less per square metre	Kilo.	2,300
Weighing more than 300 grammes per square metre	Kilo.	2,200
Knitted tissues and hosiery	,,	1,800
Made-up articles not otherwise specified	Pay three times the duty on the tissue of which made.	
Embroidered tissues, except those embroidered with gold or silver	Pay the duty on the tissues, with an addition of 25%.	
Tissues containing gold or silver threads, whether embroidered or not	Pay the duty on the tissues, with an addition of 30%.	
Haberdashery (trimmings &c.) of all kinds, of wool, pure or mixed with other materials (including the weight of the immediate receptacles, with the exception of cardboard, paper or wooden boxes)	Kilo.	2,500
Haberdashery (trimmings &c.) containing gold or silver	Kilo.	10,000
Mixed tissues:		
Of wool mixed with other materials than silk, if the "other materials" enter into the texture in the form of continuous threads	Pay as tissues of the material in the mixture subject to the highest duty.	
Of wool mixed with silk or floss silk	*See* silk tissues.	
Corsets:		
(*a*) Of cotton, linen, hemp and similar tissues, and of tissues manufactured with mercerised thread	Each	1,400
(*b*) Of netted cotton, linen, hemp and similar tissues and of mercerised thread, or of cotton, linen, hemp, or like tissues and of mercerised thread, combined with india rubber or gutta-percha	Each	2,000
(*c*) Of unenumerated netted or other tissues and embroidered corsets except those of netted or other tissues of pure silk	Each	3,500
(*d*) Of netted or other tissues of pure silk, embroidered or not	Each	4,500

III.—METALS—UNWROUGHT AND WROUGHT.

Iron and steel:—		
Iron: Cast iron, raw	100 Kilogs.	50
Old broken	,,	50
Hammered or rolled, unwrought, including rails for railways and accessories for fixing the same	100 Kilogs.	150
Hammered or rolled, tinned (tin plates) galvanized or coated with zinc or lead	100 Kilogs.	300
Ditto, ditto, impressed or painted	,,	3,000
In wire, plain, polished, galvanized, zinced or otherwise prepared	100 Kilogs.	200
Steel: Cast and rolled, not otherwise specified, including rails for railways and accessories for fixing the same	100 Kilogs.	200
Old broken	,,	100
In wire	,,	500
Manufactures of iron or steel:		
Of cast iron: Tubes	100 Kilogs.	2,000
Tubes of wrought or rolled iron, without screw holes, jointings, or other work, plain	100 Kilogs.	
Ditto, ditto, tinned, galvanized, or coated with zinc, lead, or other preparation	100 Kilogs.	200
Manufactures not otherwise specified, in the rough	100 Kilogs.	400
Of cast steel:		5,000
Manufactures not otherwise specified, painted or polished, gilt, silvered, varnished, enamelled or coated with tin, zinc or copper	100 Kilogs.	12,000

		Reis.
Of iron, hammered or rolled :		
Tubes without screw holes, jointings, or other work, plain	100 Kilogs.	200
Ditto, ditto, tinned, galvanized, or coated with zinc, lead, or other preparation	100 Kilogs.	400
Chains, cables, ropes, anchors	,,	1,200
Wrought or rolled iron in unenumerated chains of all kinds and cables	Kilog.	15
Chains of all kinds and cables, unenumerated, of other metals	Kilog.	40
Manufactures not otherwise specified, in the rough	100 Kilogs.	40,000
Ditto, ditto, of tin plate, or coated with tin, copper or zinc	100 Kilogs.	80,000
Ditto, ditto, painted, polished, turned, gilt, silvered, varnished, or enamelled, to include drums of polished metal, for transmission of power, fixed on their respective axles, and weavers' shuttles for looms	100 Kilogs.	60,000
Manufactures of iron wire	,,	8,000
Iron wire-gauze embedded in common glass	,,	6,000
Of steel :		
Wire for frames of umbrellas and parasols—		
Grooved, without mountings or accessories	100 Kilogs.	2,000
Round, ditto	,,	1,000
Springs of rolled steel for vehicles	,,	25,000
Manufactures of steel not otherwise specified	100 Kilogs.	50,000
Ventilators composed of various materials, steel predominating	Kilog.	500
Mats of steel wire	,,	500
Fixed material not otherwise specified, for railways	12 %	*ad val.*
Station and other apparatus, fixed or not, for railways	25 %	*ad val.*
Iron nails with heads of brass or similar alloys	100 Kilogs.	25,000
Other nails of iron or steel	,,	15,000
Detached parts of agricultural machinery and apparatus, including ploughshares	100 Kilogs.	500
Gas and water meters	,,	20,000
Steam generators	,,	5,000
Tools, implements, and utensils for use in the arts, industry, agricultural or gardening	100 Kilogs.	6,000
Instruments and apparatus :		
For use in chemical laboratories	,,	3,000
Surgical, not otherwise specified, complete or in pieces, including the cases	30 %	*ad val.*
Mathematical, optical, and scientific, not otherwise specified, complete or in pieces, including the cases	15 %	*ad val.*
Pins, hooks, hair pins and needles (including the weight of the immediate receptacles)	100 Kilogs.	50,000
Steel pens	Kilog.	500
Imitation jewellery (including the weight of the immediate receptacles)	Kilog.	2,000
Buttons (including the weight of the immediate receptacles)	Kilog.	1,200
Wire (including electrical conductors) covered with india-rubber or gutta-percha	100 Kilogs.	4,000
Wire covered with textile material of any kind, or with paper	100 Kilogs.	55,000
Arms and ammunition :—		
Side arms, complete or in separate pieces	25 %	*ad val.*
Cannon &c. and accessories thereof	6 %	*ad val.*
Guns, complete or not :		
Muzzle-loaders, single-barrelled	Each	1,500
Ditto, having more than one barrel	,,	2,500
Breech-loaders, single-barrelled	,,	3,000
Ditto, having more than one barrel	,,	5,000
Revolvers, complete or incomplete, and pistols	,,	2,500
Barrels for portable fire-arms	Kilog.	600
Separate parts of portable fire-arms, other than barrels	Kilog.	2,000
Gunpowder	,,	270
Cartridges, loaded (including the weight of the immediate receptacles)	Kilog.	500
Cutlery : Cutlery, with handles of gold	,,	120,000
Ditto, with handles of silver	,,	35,000
Erasers for clerical use, except those of gold or silver	Kilog.	500
Scissors (including the weight of the immediate receptacles)	Kilog.	750
Other cutlery, not separately specified, with or without handles (including the weight of the immediate receptacles)	Kilog.	600
Surgical instruments, complete or in separate pieces, including the cases	30 %	*ad val.*
Implements, tools, and utensils, for use in the arts, industry, agriculture or gardening	Kilog.	60
Side arms, complete or in separate pieces	25 %	*ad val.*
Machinery : Locomotives	12 %	*ad val.*
Other machines worked by steam, gas or hot air :		
Up to 30 horse-power	100 Kilogs.	5,000
From 30 to 100 horse-power	,,	3,000
Above 100 horse-power	,,	2,000
Lithographic and typographic machinery and apparatus	100 Kilogs.	5,000
Reaping, mowing and threshing machines, machines for compressing hay and straw, steam ploughs, and detached parts of such machines	100 Kilogs.	500
Steam generators	,,	5,000
Sewing machines	,,	1,000
Other industrial apparatus and machinery of all kinds, and accessories thereof, weighing :		
Up to 50 kilogrammes	100 Kilogs.	6,000
From 50 to 100 kilogrammes	,,	5,000
,, 100 to 500 ,,	,,	4,000
,, 500 to 1,000 ,,	,,	3,000
1,000 kilogrammes each and upwards	,,	2,000
Brass and copper :—		
Copper (pure), brass, bronze and similar alloys :		
Old broken	100 Kilogs.	500
Cast in ingots, bars, plates, rods &c	,,	500
Hammered or rolled in leaf, or in sheets or strips	100 Kilogs.	500
In wire, including electrical conductors	,,	4,000
Manufactures of copper, brass, bronze &c. :		
Unfinished pans	,,	4,000
Tubes or pipes	,,	500
Taps and valves	Kilog.	800
Nails	,,	250
Apparatus of copper for distilling and concentrating in vacuum	Kilog.	100
Copper cylinders for printing :		
Engraved	,,	100
Not engraved	,,	30
Wire covered with india-rubber or gutta-percha	,,	40
Ditto, covered with textile material or with paper	,,	550
Buttons, including the weight of the immediate receptacles	Kilog.	1,200
Pins, hooks and hair pins (including the weight of the immediate receptacles)	Kilog.	500
Imitation jewellery (including the weight of the immediate receptacles)	Kilog.	2,000
Manufactures of copper, brass, bronze or similar alloys, not otherwise specified (to include candle-sticks of lead-alloy)	Kilog.	400
Lead : Lead, cast in pigs, bars &c	100 Kilogs.	1,000
,, old broken	,,	1,000
,, rolled	,,	6,000
,, in wire	,,	6,000
,, alloyed with antimony	,,	200
Lead manufactures :		
Printing type	,,	7,500
Other wares of all kinds	,,	8,000
White lead	Kilog.	7
Red lead } Litharge }	13 %	*ad val.*
Tin : Filings, scrap and old broken	100 Kilogs.	200
Cast	,,	200
Hammered or rolled, in sheets &c	,,	4,000
In wire	,,	4,000
Tin wares of all kinds	Kilog.	200
Tin-foil	100 Kilogs.	4,000
Zinc : Old broken	,,	200
Cast, hammered, or rolled, unwrought	,,	200
Cast or rolled, plated, enamelled, printed or painted	100 Kilogs.	4,000
Zinc, rolled, moulded, stamped, perforated, or not	100 Kilogs.	8,000
Zinc wares, other	Kilog.	400
,, nails	,,	150

IV.—GOLD AND SILVER WARES.

Gold : Gold leaf	Kilog.	8,000
Beaten or rolled, not otherwise specified	,,	32,000
Wire	,,	32,000
Jewellery	,,	120,000
Goldsmiths' wares	,,	120,000
Trimmings and galloons containing gold	,,	10,000
Silver : Silver leaf	,,	4,000
Beaten or rolled, not otherwise specified	,,	1,500
Wire	,,	1,500
Jewellery	,,	35,000
Silversmiths' wares	,,	35,000
Trimmings and galloons containing silver	,,	10,000

V.—EARTHENWARE AND PORCELAIN

Mosaics, tiles or bricks, glazed, painted or ornamented	Kilog.	
Common stoneware	,,	

V.—EARTHENWARE AND PORCELAIN—continued.

		Reis
Earthenware, fine stoneware, and faience	Kilog.	200
Buttons of porcelain (including the weight of the immediate receptacles)	Kilog.	500
Other porcelain wares	,,	300
Ceramic products not otherwise specified	,,	4

VI.—GLASS AND GLASSWARES.

Bottles or demijohns, without regard to capacity, of common black or dark green glass	Kilog.	20
Ditto, ditto, of common chestnut-coloured or dark yellow glass, having a capacity of not less than 7 decilitres	Kilog.	20
Ditto, ditto, of any other colour than those above mentioned (except white), having a capacity of more than 1 litre	Kilog.	20
Vessels of common glass, not otherwise specified, of any colour other than white	Kilog.	100
Glass chimneys for lamps	,,	200
Sheet or plate glass:		
Not polished	,,	300
Polished, not silvered	Sq. metre	2,400
,, silvered	,,	3,000
Spectacles, eye-glasses &c. complete or in pieces	Kilog.	2,000
Glass jewellery	,,	2,000
Watch and clock glasses	,,	300
Glass buttons (including the weight of the immediate receptacles)	Kilog.	500
Mirrors of plate glass with a superficies of less than 1,200 square centimetres (including the frames when these are not made of precious metal)	Kilog.	300
Ditto, ditto, all others (including the frames, when not of precious metal)	Sq. metre	3,000
Artificial gems and imitation pearls	20 %	*ad val.*
Glass wares not otherwise specified	Kilog.	300
Broken glass	100 Kilogs.	100

VII.—HIDES, SKINS & LEATHER

Hides and Skins:—		
Skins with hair, raw or prepared of any animals not mentioned elsewhere	Per 100 kilog.	300
Raw or prepared, not specified:		
Fresh	Kilog.	13
Dried	,,	24
Cowhides ("*vaquetas*")	,,	120
Tanned, including sole leather	,,	300
Curried: Varnished and morocco leather	,,	600
Not otherwise specified	,,	500
In the rough or prepared for the manufacture of hats	Kilog.	10
Glove leather ("*pellicas*"), without distinction as to colour or finish, and for whatever use	Kilog.	1,000
Leather wares:—		
Transmission bands or belts for machinery	Kilog.	100
Gloves, finished or not, up to 30 centimetres in length	Pair	400
Gloves, finished or not, of more than 30 centimetres in length	Pair	600
Boots and shoes:		
Of silk, pure or mixed	,,	2,000
Of leather, also top boots and gaiters of leather, the legs being more than 30 centimetres in height	Pair	2,500
Not otherwise specified, with leather soles	,,	1,500
Shoemakers' wares not specified above	,,	600
Trunks, portmanteaus, travelling bags, and game bags	Each	1,200
Pocket books, cigar cases and purses	Kilog	1,200
Strips or bands of leather for hats of a width of not more than eight centimetres	Kilog.	150
Manufactures not separately specified, including mountings and trimmings	Kilog.	1,200
Parchment	3 %	*ad val.*
Refuse and clippings of leather	3 %	*ad val.*

VIII.—INDIA-RUBBER AND GUTTA-PERCHA.

India-rubber and Gutta-percha:—		
Unmanufactured, crude or prepared	Kilog.	15
Manufactured: In tubes	,,	25
In threads	,,	25
Combs	,,	2,000
All other manufactures	,,	600
Tissues, waterproof or elastic:		
With silk	,,	2,500
With wool	,,	1,500
With cotton or linen	,,	1,000
Made-up articles of tissues combined with india-rubber or gutta-percha	50 per cent. above the duty on the tissue of which made.	
Braces made of cotton and elastic	Kilog.	2,500

IX.—PAPER &c. STATIONERY & BOOKS.

		Reis.
Paper: Writing paper, white or coloured, of all kinds and paper for designing	Kilog.	140
Printing paper, common (ordinary printing paper for newspapers and the like)	Kilog.	25
Albumenized paper, sensitized paper for photographs	Kilog.	25
Paper for lithography (so called "*couché*")	,,	25
Painted or printed ("*estampado*") by whatever process	Kilog.	140
Paper (including colored paper) not otherwise specified	Kilog.	60
Paper, manufactures of, n.s.m., including paper prints with reliefs and paper lace	Kilog.	500
Cardboard	,,	40
Pasteboard	,,	25
Cardboard of all qualities, cut for tickets, for photographs, and similar uses	Kilog.	150
Cardboard and pasteboard wares, other than cardboard boxes	Kilog.	80
Playing cards	,,	600
Envelopes	,,	200
Paper bags	,,	200
Prints and engravings of one colour	,,	40
Ditto, ditto, of more than one colour	,,	1,000
Drawings of all kinds	,,	40
Music	,,	40
Lithographs	,,	1,000
Printed matter, loose	,,	1,000
Maps and atlases with inscriptions in foreign languages	Kilog.	10
Maps and atlases with inscriptions in the Portuguese language	Kilog.	400
Imitation slates for writing	,,	20
Books:		
Blank books, bound or stitched, ruled or not, with or without printed or lithographed inscriptions	Kilog.	1,000
Books, pamphlets, and catalogues, in foreign languages, stitched or in sheets	Kilog.	10
Ditto, ditto, printed in foreign languages, bound in leather of any kind, the binding being plain and hand-made, without the employment of special plates	Kilog.	510
Ditto, ditto, printed in foreign languages, bound by means of plates and the employment of special blocks; also similar books, &c. covered in percaline or paper	Kilog.	100
Books, pamphlets and catalogues printed in the Portuguese language, stitched, also atlases and geographical maps with Portuguese text, printed in a country where the Portuguese is spoken and wherein the authors reside		Free.
Books, pamphlets, and catalogues, printed in the Portuguese language, stitched or in paper	Kilog.	400
Ditto, ditto, printed in the Portuguese language, bound	Kilog.	900
Portfolios, covers for books, finished or not, with or without engravings or ornaments, of any material	Kilog.	2,000
Ditto, ditto, of percaline or any other tissue, or of paper	Kilog.	1,600
Ink for writing (including the weight of the immediate receptacles)	Kilog.	100
Printing ink	,,	200
Steel pens	,,	500
Pencils, black-lead, &c.	,,	500
Sealing wax	,,	500
Pulp, of any quality, for the manufacture of paper	100 Kilogs.	100
Rags for paper making	,,	100

X.—CHEMICALS.

Alkali: Caustic alkalis, solid or liquid	Kilog.	10
Carbonate of soda	,,	1
Bicarbonate of soda	,,	16
Soda crystals	,,	16
Alum	13 %	*ad val.*
Arsenic, white	100 Kilogs.	100
Colors in powder or pieces not prepared	Kilog.	7
Paints, prepared, liquid or in lumps:—		
In recipients weighing more than 100 Kilogs	Kilog.	80
,, weighing less than ,, ,,	40 %	*ad val.*
Barytes:—		
Carbonate of baryta, natural	per Ton (metric)	100
Sulphate of baryta, natural	100 Kilogs.	700
Bleaching materials:—		
Chloride of lime	,,	100
Chromate of potash	13 %	*ad val.*
Sulphite and hyposulphite of soda	13 %	*ad val.*
Borax, refined	per 100 Kilogs.	200
Brimstone	per Ton	330
Chloride of potassium		Free.

		Reis.
‖Copperas	100 Kilogs.	500
Epsom salts	13% *ad val.*	
Mineral compositions for the treatment of vines	13% *ad val.*	
Phosphate of lime and agricultural manures		Free.
Quinine salts	Kilog. net	8,000
Sal ammoniac	13% *ad val*	
Saltpetre: Nitrate of ammoniac		Free.
Nitrate of potash		Free
Nitrate of soda		Free.
Salt	per Kilog.	10
Sulphate or phosphate of ammoniac		Free.
Sulphate of soda, impure	per Kilog.	5
Bromine	100 Kilogs.	1,500
Chloroform	7% *ad val.*	
Ethers	13% *ad val.*	
Phosphorus	Kilog.	15
Pyroligneous acetic acid, up to 6° Beaumé	100 Kilogs.	100
Hydrochloric and sulphuric acid		200
Other acids	13% *ad val.*	

XI.—OILS, FATS, RESINS &c.

Seed oils: Cotton seed oil	Kilog.	200
Linseed oil &c	,,	70
Grease	,,	10
Candles (all kinds)	,,	120
Consumption duty in addition to the above	,,	30
Soap: Common	,,	60
Toilet (including the weight of the immediate receptacles)	Kilog.	300
Glycerine	13% *ad val.*	
Pitch: Vegetable	7% *ad val.*	
Mineral	Ton	100
Tar: Mineral (coal tar)	,,	100
Vegetable	7% *ad val.*	
Resin	per Kilog.	2
Turpentine, oil and spirits of	,,	5
Mineral oils of all kinds:—		
Light, for illuminating purposes	,,	67
Medium (*i.e.* of a density above 0·820 and up to 0·860)	Kilog.	60
Heavy, for lubricating purposes	,,	2
Wax: Wax, animal, rude or cleaned, also vegetable or mineral wax	Kilog (gross weight)	22
Paraffin, not purified	Kilog.	2
,, purified	,,	65
Glue	,,	70
Blacking (including the weight of the immediate receptacles)	Kilog.	150
Varnish: *Spirit varnishes	,,	400
Other kinds (including linseed oil boiled with oxide of lead)	Kilog.	200

XII.—EARTHS, STONE, MINERALS &c.

Burners of steatite for acetylene lighting	20% *ad val.*	
Fireclay	Ton	100
Coal	,,	345
Coke and briquettes	,,	400
Anthracite and liquite	,,	345
Lime: Hydraulic lime	100 Kilogs.	150
Other kinds	1,000 ,,	100
Cement	100 ,,	350
Calcined gypsum	,,	350
Millstones and grindstones: Unmounted	Ton	100
Mounted	Kilog.	60
Roofing slates	Ton	100
Graphite	,,	100
Manufactures of mineral substances, n.e.s., including asbestos cardboard	20% *ad val.*	

XIII.—ARTICLES OF FOOD.

†Wheat and flour of		Prohibited.
Barley and oats in the grain	Kilog.	3
Beans	,,	7
Note.—The importation of the above-mentioned barley and oats, in the grain, and beans are limited to certain specified quantities.		
Rice	Kilog.	39
Broken rice and residues of cleaned rice for the manufacture of starch	7% *ad val*	
Butter: Natural	Kilog.	250
Artificial, margarine &c	,,	400
Cheese	,,	300
Meat, fresh §	,,	200
Bacon and hams	Kilog.	200
Beef, salted or dried	,,	60
Other kinds	,,	200
Pork, salted	,,	200
Fish: Cod, fresh, dried, salted, or smoked	,,	39
Sardines, fresh, salted or pressed	,,	5
Other fish, fresh, unprepared, or with such an amount of salt as is indispensable for its preservation	Kilog.	10
Other fish, salted, pressed or smoked	,,	20
Shell fish	,,	6
Fish of all kinds, preserved (including the weight of the immediate receptacles)	Kilog.	200
Pickles	,,	200
Sauces	,,	150
Mustard: Not ground in powder, or prepared	,,	150
Cocoa and chocolate:—		
Cocoa and cocoa husks	,,	35
Chocolate	,,	200
Coffee: Coffee, husked or not	,,	180
Coffee, roasted or ground, and imitations thereof (including the weight of the immediate receptacles)	Kilog.	400
Chicory root, not prepared	,,	180
Chicory root, prepared in any manner (including the weight of the immediate receptacles)	Kilog.	400
Tea (12% allowed for weight of packages or 14% if the cases are covered with matting)	Kilog.	1,000
‡Sugar:—		
Sugar refined by the Portuguese system; also sugar superior to No. 20, Dutch standard	Kilog.	145
Internal duty in addition	,,	15
Sugar not specified	,,	120
Internal duty in addition	,,	15
Molasses and similar products	,,	60
Internal duty on molasses of a saccharine richness of more than 75%, in addition, for each 10% or fraction thereof of saccharine	Kilog.	10
Saccharin	,,	18,000
Sweetmeats of all kinds (including the weight of the immediate receptacles)	Kilog.	200
Hops	7% *ad val.*	
Beer and ale	Decalitre	840
Consumption duty in addition	,,	200
Vinegar	,,	400
*Spirits: Plain spirits and alcohol in casks or demijohns	Decalitre of pure alcohol	2,500
Plain spirits and alcohol in bottles, jars and similar receptacles	Decalitre	2,500
Cognac, rum, geneva, whisky; also liqueurs	,,	2,500
Alcoholic beverages not otherwise specified	,,	2,500
Mineral waters:—		
Mineral waters, natural (including the weight of the immediate receptacles)	Kilog.	50
Mineral waters, artificial:		
Medicinal (including the weight of the immediate receptacles)	Kilog.	50
Other kinds	Decalitre	1,600
Yeast	100 Kilogs.	600
Dried vegetable substances mixed with molasses (*mélassite*, sucrose and like products) for use as cattle food	Kilog.	10
Animals, living:—		
Horses: Geldings above the standard height of 1·47 metres	Each	32,500
Not otherwise specified	,,	24,500
Oxen and cows above 3 years old	,,	7,500
Calves, not above 3 years old	,,	2,500
Sheep and lambs	,,	500
Pigs	,,	3,600

‖ Sulphate of copper and other cuperous preparations used against mildew are allowed to be imported free of duty.

* Spirit varnish is to be admitted free of consumption tax at Lisbon and Oporto. (*Circular dated May* 28, 1902.)

† In times of scarcity the importation of wheat into Portugal is permitted under certain conditions laid down in a Portuguese law of July 14th, 1899, subject to duty to be fixed in each case.

§ By the Decree of Jan. 5, 1911, frozen meat is exempt from Customs duty; the consumption duty (which is levied at Lisbon) on such meat is reduced to 30 reis per kilo.

‡ Sugar produced in the provinces of Angola and Mozambique, up to a maximum of 6,000,000 kilogs. for each province per annum, is subject on importation into Portugal to half the duties payable on sugar of foreign origin. (*Diario do Governo*, 4th Sept. 1901.)

This reduction is only allowed when the sugar is carried in national vessels. Sugar, however, carried by foreign vessels, when shipped at ports not served by a regular Portuguese line of ships, direct or indirect, will enjoy the same preferential treatment as hitherto.

Sugar manufactured in the Azores and imported into the mainland of the Kingdom and also sugar coming from the transmarine provinces is subject to the manufacturing and consumption tax of 15 reis per kilo. established by the law of April 27, 1896.

A tare allowance on sugar imported in casks from foreign countries is fixed at 1½% and 2½% for sugars imported in single and double casks respectively.

* By a Portuguese Imperial Decree of the 14th June, 1901, the following measures were adopted to alleviate the crisis in the Portuguese wine trade:—By Art. 73 a Customs duty of 2,500 reis (exclusive of consumption or octroi duties) per decalitre (2·2 galls.) of pure alcohol is to be levied on the importation of foreign alcohol. (The duty hitherto in force was 1,930 reis per decalitre of pure alcohol.) The Government is empowered to increase or diminish this duty according to circumstances.

XIV.—MISCELLANEOUS ARTICLES.

		Reis.
Automobiles, complete	Each	120,000
,, incomplete (worked by motors)	,,	70,000
Carriages: Carriages, landaus, caleches, coupés, victorias and similar vehicles	Each	280,000
Phaetons, dog-carts, tilburys and similar vehicles	Each	150,000
Bodies of vehicles of the descriptions mentioned in the two foregoing classes	Each	90,000
Carts and wagons for carrying goods:—		
With four wheels	,,	60,000
With two wheels	,,	40,000
Wagon frames	,,	24,000
Wooden wheels for vehicles	Pair	9,000
Vehicles not otherwise mentioned	40% *ad val.*	
Rolling stock for railways not separately specified	12% *ad val.*	
Carriages, running on rails or not, American or Ripert system:—		
Closed	Each	300,000
Open	,,	150,000
Motor bicycles or tricyles, without pedals or with pedals which do not influence the movement of the same	Each	50,000
Other cycles	27% *ad val.*	

Note.—Vehicles (American system) for electric traction, incomplete (without the body) shall be dutiable at the rate of 100,000 reis each. (*Royal Decree of November* 20, 1902.)

Clocks and watches:—		
Watches with gold cases	Each	2,000
,, with cases of any other materials	,,	1,000
Tower clocks complete, with one set of wheel works	Each	10,000
Ditto, ditto, with two or more sets of wheel works	Each	20,000
Clocks and watches not otherwise specified	40% *ad val.*	
Detached pieces of clock works	Kilog.	500
Cordage and twine and cotton cordage imported with a fishing-net, indispensable for the use of the said net, and weighing not more than 20% of the net	Kilog.	100
Cotton: Quick matches, preparation and similar products	Kilog.	60
Dynamo-electric machinery and electric lamps:—		
Electric apparatus and machinery for whatever purpose	30% *ad val.*	
Electric lamps (chargeable according to material of which made)		
Aeroplanes, complete	Each	40,000
Hats (silk and felt):—		
Hats of silk plush, for men	,,	1,500
Other hats, for men, except those of straw or imitations thereof	Each	900
Hats for ladies, other than trimmed or untrimmed hats of straw, or imitations thereof	Each	2,000
Trimmings or "pull-overs" ("*bastissagens ou camisas*") of all kinds for hats	Each	600
Hat shapes, felt, plain undressed	,,	1,200
Felt, manufactures of, n.s.m.	,,	1,200
Furs, finished or not, in articles for personal ornament	Kilog.	8,000
Millinery: Hats of straw and imitations thereof, trimmed, for ladies	Each	2,000
Other hats for ladies, except untrimmed straw hats	Each	2,000
Untrimmed straw hats	,,	200
Smallwares not specially mentioned, such as games of every description (except billiard tables and accessories), whips and riding whips, toys, pipes and cigar holders (with or without cases), snuff boxes, masks, hour-glasses, pocket compasses, cages, razor strops, feather dusters, night lamps, chaplets, and all other similar articles not specially mentioned (except those of gold, silver or platinum), including interior packages	Kilog.	500
Workboxes, dressing cases, writing cases &c. fitted (with the exception of those containing articles of precious metals)	25% *ad val.*	
Household furniture:—		
Wooden furniture, turned, carved, veneered, polished—upholstered, except with tissues containing silk or with leather	Kilog.	600
Ditto, lacquered, gilt, inlaid, in combination with fine woods or with metal ornaments &c.—upholstered with leather or with tissues containing silk	Kilog.	1,500
All other articles of furniture, not specified, except those of metal	Kilog.	2,000
Indigo	100 Kilogs. (gross weight)	300
Lucifer and wax matches	Kilog. ,,	1,200

Note.—The importation of the so-called "Titan" cigar lighters, also of portable lighters of all kinds intended to substitute matches, is prohibited (Decrees of Nov. 5, 1905, and April 3, 1911).

		Reis.
Machine belting of any material except leather	Kilog.	100
"Oriental Tonic"	13% *ad val.*	
Perfumery: Scented soap (including the weight of the immediate receptacles)	Kilog.	300
Essential oils	,,	750
Other perfumery of all kinds (including the weight of the immediate receptacles)	Kilog.	1,000
Medicines:—		
Pills, lozenges, capsules, pearls, and other medicinal extracts, including interior packing	Kilog.	2,000
Globules, grains nd similar products, including interior packing	Kilog.	5,000
Pastilles of whatever kind, including interior packing	Kilog.	1,200
Simple or compound, not otherwise mentioned, including interior packing	Kilog.	600
Pianos	Each	50,000
Pianolas	40% *ad val.*	
Paintings and drawings	10% *ad val.*	
Posts or poles of wood, suitable for use as supports of electric wires, impregnated or not, simply barked, without further working, and without accessories	3% *ad val.*	
Ships and boats:—		
Vessels condemned as unseaworthy (on the selling price at public auction)	8% *ad val.*	
Sailing vessels of whatever tonnage, new or fit for use	13% *ad val.*	
Steam vessels, new or fit for use:		
Up to 200 cubic metres measurement	13% *ad val.*	
Of more than 200 cubic metres measurement	Free.	
Starch, in powder, not prepared	Kilog.	65
Starch, in powder, prepared, or in cakes	,,	120
Staves	2% *ad val.*	
Straw plaiting for hats	Kilog.	500
Tobacco, cigars and snuff:—		
Unmanufactured, in leaves or rolls	Prohibited.	
Manufactured: Cigars	Kilog.	5,000
Other manufactured tobacco, including cut stalks	Kilog.	5,000
Toys	,,	500
Whalebone and imitations of prepared, and manufactures of	Kilog.	800
Articles of ivory and tortoiseshell	,,	6,000
Bones, horns and claws, manufactured	,,	5,000
Articles of feathers	,,	2,000
Hair, human	,,	5,000
,, horse	,,	300
Brushes:—		
For personal use	,,	1,000
Other purposes, and brooms	,,	300
Artificial flowers made of any kind of tissue, made up or in separate parts; feathers and articles used as substitutes for feathers	Kilog.	15,000
Materials for making artificial flowers, of whatever kind, and separate leaves	30% *ad val.*	
Ferns of all kinds	Kilog.	200
Umbrellas and parasols:—		
Covered with silk	Each	1,200
,, with other tissues	,,	700
Frames for umbrellas and parasols complete, without covers	Each	500
Detached parts of umbrella and parasol frames	Kilog.	1,500
Sticks or canes complete, for umbrellas and parasols	Each	300
Wood in the rough, not specified	Kilog.	1
Wools and hair, raw:—		
Wool, raw—In the grease:		
Dark, including waste combings, dyed or not	,,	20
White	,,	3
Washed: Dark	,,	40
White	,,	10
Dyed	,,	80
Wool, carded: White	,,	50
Dyed	,,	120
Wool, combed: White	,,	30
Dyed	,,	100
Artificial wool, made from rags, dyed or not	,,	10
Hair, raw, prepared or dyed	,,	25

By decree of Nov. 2, 1910, casks used to export wines, must and vintage grapes shall be of national manufacture or nationalized and they shall not be allowed free re-importation. The Ministry of Finance may, by special authority, allow temporary importation of foreign casks required for the exportation of the products aforesaid provided proof be furnished that there is a lacking of casks of the country or that the price of same is higher than the price in the table which the Central Market of Agricultural Products shall draw up showing the prices of new casks of national manufacture, according to the information furnished by cask manufacturers.

PROHIBITION.

Until otherwise ordered the exportation of crude cork is prohibited. (*Circular of Sept.* 28, 1910).

Ordinance dated August 16, 1902, respecting articles acquired for museums, libraries, schools, &c.

(" *Boletin official*" No. 10, of September 11, 1902.)

The law of June 12, 1901, granted exemption from import duty in the case of articles bequeathed or donated to, or acquired by museums, libraries, schools, institutions and other educational, charitable and benevolent establishments, which belong to the State or under the legal Deeds of their foundation are to become State property.

In virtue of the present Decree, said exemption so granted to articles acquired for the above-mentioned museums, libraries, &c., shall only apply when the purport of such acquisitions is to make a donation to any of the establishments referred to.

PORTUGUESE SOUTH-WEST AFRICA

ANGOLA

DISTRICTS OF LOANDA, BENGUELA AND MOSSAMEDES

APRIL 16, 1892.

NOTE.—For duties applicable to mineral oils and motor cars imported through the custom-houses of the transmarine provinces, see tariff of Manica and Sofala.

By Decree of July 3, 1911, wire and other netting, with meshes measuring not more than 3 sq. millimetres, imported into any of the Portuguese colonies for the protection of dwellings from mosquitoes or flies, is admitted free of import duty or any other charges.

TARIFF A.—IMPORT DUTIES.

CLASSIFICATION.	RATES OF DUTY. Reis.
Tar, pitch and coal tar ....Kilog.	20
*Fire arms: *a.* Trade muskets, flint or percussion, not rifled, and barrels for the same ....Each	1,000
b. Guns not otherwise mentioned .... ,,	3,000
c. Revolvers, pistols and barrels .... ,,	800
†Sugar of any quality for consumption ....Kilog.	80
Miscellaneous manufactured articles:	
a. Needles, pins, canes, cigar holders, pipes, capsules for bottles, hooks and eyes, percussion caps, brushes, pencil brushes and combs....Kilog.	300
b. Articles for personal adornment, breast pins, rings, ear-rings, watch chains, bracelets and similar articles (except those of precious metals), buttons (except of precious metal), toys and perfumery Kilog.	500
Olive oil and other alimentary oils....Decalitre	1,000
Lime and cement ....Kilog.	4
Boots and shoes:	
a. Boots or coarse shoes for native trade, not weighing more than 700 grammes to the pair...Kilog.	300
b. Boots and shoes, all other .... ,,	1,000
Caoutchouc, manufactures of, not otherwise specified ....Kilog.	500
Tea .... ,,	500
Hats for men's wear....25% *ad val.*	
Beads ....Kilog.	100
Vessels, foreign built, sailing or steam, of a tonnage measurement not exceeding 200 cubic metres....12% *ad val.*	
Looking glasses (including the frames) ....Kilog.	200
Uniforms, old, and worn clothing (intended for trade with the natives) ....Kilog.	50
Felt, plain (including that dyed or printed), in the piece or in made-up articles.... ....Kilog.	300
Yarns: *a.* Of cotton, single (warp and woof) ... ,,	180
b. Of cotton, twisted .... ,,	260
c. Of linen, wool, silk, or any other materials, single or twisted ....Kilog.	200
Provisions: *a.* Rice and cod.... ,,	20
b. Potatoes, ship biscuits, onions and wheat flour ....Kilog.	30
Maize, flour, bombo (fubas) or maize, rye, oats, mandioca (manioc) flour ....Kilog.	15
c. Butter and imitation butter, cheese, lard, grease, bacon prepared meats of all sorts, preserves of all kinds (including the tare), spices, dried fruit, sweet and other biscuits, and all provisions not specified ....Kilog.	150
Sailcloth and canvas of linen or cotton for ships' sails, also articles of cordage whether made up or not ...Kilog.	50
Medicines, simple or compound, and all substances employed in pharmacy ....Kilog.	500
Metals:	
A. Precious metals in bars or manufactured (including articles fitted with precious stones)....10% *ad val.*	
B. Pure Copper, brass, bronze, and similar alloys:	
a. Cast, hammered, or rolled (in bars, plates, sheets or rods)....Kilog.	10
b. Wire and tubes .... ,,	100
c. In manufactures not otherwise mentioned (plain, tinned, nickeled, silvered or gilt) ....Kilog.	500
C. Lead:	
a. Cast or rolled (in bars, plates, or sheets) and shot ....Kilog.	5
b. In manufactures not specified .... ,,	70
D. Tin and zinc:	
a. Cast or rolled (in bars, plates or sheets)... ,,	5
b. In manufactures not specified .... ,,	300
E. Iron and steel:	
a. Cast, hammered, or rolled (in bars, rods, hoops, angle and T-iron, in wire or in plain or corrugated sheets, whether coated with zinc, copper, or tin or not), including chains, anchors and grapnels...Kilog.	3
b. In columns, tubes, beams, network, railings, tanks and other similar articles not specially mentioned, to be used for building purposes (plain or galvanized) ....Kilog.	25
c. Cast iron and steel wares, not specified... ,,	60
d. Manufactures of tin plate.... ,,	300
e. Locks, bolts, latches, hinges, door-handles, ornaments and other small articles for use in building; tools and utensils, with or without handles, for use in trades and industries, and all other articles of hammered or rolled iron or steel not otherwise mentioned (including cutlery with or without handles), whether plain, painted, zinced, tinned, or enamelled....Kilog.	100
Paper: *a.* Writing paper and envelopes, even if with printed matter ....Kilog.	200
b. Paper of other kinds .... ,,	100
Nails: *a.* Of copper, brass, or similar alloys, except those for use on the hulls of vessels ....Kilog.	300
b. Of any other metal, including also nails for use on the hulls of vessels.... ....Kilog.	80
Petroleum .... ,,	20
Matches .... ,,	120
Gunpowder .... ,,	250
Ceramic products: *a.* Tiles and bricks .... ,,	4
b. Glazed tiles .... ,,	20
c. Pipes of common clay .... ,,	10
d. Pipes of fine clay .... ,,	30
e. Earthen and china ware, such as dishes, plates, &c. of whatever quality ....Kilog.	50
Clocks and watches: *a.* Pocket watches....10% *ad val.*	
b. Other kinds not separately mentioned ....25% *ad val.*	
Soap ....Kilog.	50
Salt ....Decalitre	250
Tobacco: A. National:	
a. In leaf, rolls or cakes ....Kilog.	25
b. Cigars .... ,,	150
c. Manufactured of all kinds.... ,,	100
B. Foreign: *a.* Unmanufactured .... ,,	1,800
b. Manufactured of all kinds .... ,,	3,600
Tissues:	
A. Tissues of silk, pure or mixed with other materials in the piece, or in made-up articles ....Kilog.	2,500

* The importation of these guns is subject to the regulations of the administration.

† Sugar produced in Angola and destined for consumption in the province of origin is liable to a duty of 20 reis per kilog., or, if exported to Portuguese or foreign ports, to a statistical duty of one real per kilog. (*Diario do Governo*, 4th Sept. 1901.)

See also note at end of Import Duties.

TARIFF A.—IMPORT DUTIES—continued.

B. Tissues of wool in the piece or in made-up articles:		
a Cloths and casimirs of wool, pure or mixed with other materials, including those mixed with silk	Kilog.	2,000
b. Flannel of pure wool	,,	700
c. Flannel of wool and cotton	,,	500
d. Shawls and handkerchiefs of pure wool, or of wool mixed with cotton	Kilog.	1,200
e. Knitted tissues and hosiery	,,	1,000
f. Tissues not specified, of pure wool or of wool mixed with cotton	Kilog.	500
C. Tissues of cotton of any kind or quality, whether in the piece or in made-up articles*:		
a. Unbleached or bleached	Kilog.	250
b. Dyed or printed	,,	300
D. Linen tissues not specified, in the piece or in made-up articles	Kilog.	300
E. Sackcloth, hessians, packing-cloth and the like, and sacks of such materials, if not in list of exemptions	Kilog.	50
Paints in powder and colouring earths	,,	10
Do. prepared in any way	,,	20
Umbrellas and parasols:		
a. Covered with silk	,,	1,500
b. Covered with any other material	,,	250
Candles	,,	70
Window glass and common black or green glass-ware	,,	100
Glasswares not mentioned	,,	150
All merchandise not specified		20% *ad val.*

DECREE OF MAY 27, 1911.

Spirits.—The importation into Angola, whether by land or sea, of alcohol, spirits, and similar beverages contained in casks or jars is prohibited. The importation of prepared spirits, cognac, gin, liqueurs and similar products in bottles is, however, authorised; but the Governor of the Province may at any time limit the importation, or suspend it temporarily, either in respect of all spirits or in respect of only such as are recognised as prepared and imported specially for the consumption of the natives.

Prepared spirits, cognac, gin, liqueurs, and the like are to pay import duty at the rate of 1,600 reis per litre; but in the districts of Loanda, Benguela and Mossamedes, these articles, if of Portuguese production, are to pay only 600 reis per litre.

Alcohol intended for pharmaceutical purposes and denatured alcohol for use in industries may be imported under special license, and subject to an Administrative and Customs régime identical with that which was enforced in the district of Lourenço Marques by Decree of the 10th October, 1902.

Wines.—Wines imported into Angola are to be dutiable at the following rates:—

		Reis.
Common wines—		
National—		
Up to 14°	litre	38
Over 14 up to 17°	,,	70
Over 17°	,,	200
Foreign, and those re-exported from Portugal	,,	500
Full-bodied and liqueur wines up to 23—		
National (in bottles)—		
Per bottle containing up to ½ litre		35
,, ,, ,, 1 litre		70
Foreign, and those re-exported from Portugal (in bottles)—		
Per bottle containing up to ½ litre		250
,, ,, ,, 1 litre		500
Sparkling wines of normal graduation—		
National—		
Per bottle containing up to ½ litre		50
,, ,, ,, 1 litre		100
Foreign, and those re-exported from Portugal—		
Per bottle containing up to ½ litre		500
,, ,, ,, 1 litre		1,000

The Governor of the Province will issue such customs and fiscal regulations as he may deem necessary to secure the good quality of imported wines, based on the fundamental principle of analysis at the port of importation.

Casks and other empty receptacles having served for the importation of wine may be exported from the Province to Portugal and introduced into Portugal free of duty.

Beer, &c.—Beer, cider and other similar fermented beverages are to pay import duty at the rate of 200 reis per litre if of foreign origin or re-exported from Portugal, and 100 reis per litre if of national origin.

* These duties are applicable only to prepared tissues or those which are presented in the state of finishing in which they are sold for use. Tissues not prepared or not completely finished will pay double the rates of the duties mentioned.

Distilling apparatus.—The importation into Angola, without Government license, of alembics and other distilling apparatus, and of their parts and accessories, is prohibited.

Molasses.—Filtered molasses produced in the process of sugar manufacture may be exported from the Province to Portugal and introduced into Portugal free of all duties.

DECREE OF JULY 7, 1900, GIVING EFFECT TO THE PROVISIONS OF THE BRUSSELS AFRICAN LIQUOR TRAFFIC CONVENTION, DATED 8TH JUNE, 1899.

The following duties will be leviable in the districts of Congo and Ambriz and the Province of Portuguese Guinea:

IMPORT DUTIES.

		Reis.
Alcohol and brandy up to 50 centesimal degrees	Hectolitre	18,000
,, above 50 centesimal degrees, same as above, and for each degree above 50 degrees	Hectolitre	3,60

Import duties upon alcohol and spirits entering the Districts of Loanda, Benguela and Mossamedes are fixed as below:

FOREIGN IMPORTS.

Alcohol and plain spirits, up to 50°	Hectol.	25,101
Alcohol and spirits above 50°	,,	57,811
Prepared spirits, cognac, gin, liqueurs and other distilled beverages	Hectol.	46,120

NATIONAL RE-EXPORTS.

Alcohol and plain spirits, up to 50°	Hectol.	23,232
Alcohol and spirits above 50°	,,	51,580
Prepared spirits, cognac, gin, liqueurs and other distilled beverages	Hectol.	41,456

NATIONAL EXPORTS.

Alcohol and plain spirits, up to 50°	Hectol.	21,362
Alcohol and spirits above 50°	,,	45,350
Prepared spirits, cognac, gin, liqueurs and other distilled beverages	Hectol.	36,783

Alcohol and spirits manufactured in the Districts of Congo, Loanda (including Ambriz), Benguela, Mossamedes and Lunda, in the Province of Angola, and in the Province of Portuguese Guinea, shall be subject to a tax of 180 reis per litre up to 50° which, for every degree in excess of 50°, will be increased by 3,60 reis per litre.

LAW OF MAY 7, 1902, MODIFYING THE COLONIAL ADMINISTRATIVE AND CUSTOMS REGIME APPLICABLE TO SPIRITUOUS AND FERMENTED BEVERAGES.

("*Diario do Governo*," No. 105, of May 14, 1902.)

ART. 1.—The administrative, customs and fiscal regime affecting distilled spirits, wines, beers, cider and other fermented beverages in the Portuguese African Provinces, is modified according to the Regulations hereinafter established to be read together with the present Law.

ART 2.—All contrary legislation is hereby repealed.

Regulations to be observed in application to the Law.

(1.) The importation of distilled spirituous liquors, of whatever origin, is prohibited in the Province of Mozambique south of the River Save, except in the cases referred to in Regulation 5.

(2.) Importation, as well as manufacture and sale of distilled spirituous liquors, including Caffres' fermented or distilled beverages, are prohibited in the military district of Gaza and Inhambane district up to the Save River.

(3.) The erection of distilled spirit factories or installation of any apparatus for the manufacture of distilled spirituous liquors, or of Caffres' fermented or distilled beverages, is prohibited south of the River Save.

(4.) Clearance of all kinds of distilled spirituous liquors in transit by rail to the Transvaal is permitted at the Lourenco-Marques Custom-house.

(5.) The Governor-General of the Province of Mozambique, or his deputy, may, on production of a permit, allow non-natives to import, south of the Save River, prepared brandies (*aguardentes*), cognac, gin and liqueurs, provided that under no consideration shall such spirits be supplied for the consumption of natives.

(6.) No distilled spirituous liquors, including Caffres' fermented or distilled beverages, shall, on any account whatsoever, be sold to natives south of the River Save.

(7.) Affects only San Thomé and Principe; which *see*

(8.) Tariffs of April 16 and December 29, 1892, the Decrees of April 25, 1895, July 7 and 19, 1900, September 2 and December 23, 1901, and also all other legal provisions relative to import duties and manufacturing taxes applicable to the under-mentioned articles, are modified as follows:

PROVINCES OF MOZAMBIQUE (NORTH OF THE RIVER SAVE), ANGOLA, GUINEA AND CAPE VERDE.

Wines of national production:		Reis.
a. Up to 15° strength	litre	1
b. From 15° to 17° strength	,,	4
c. Above 17° strength	,,	200

Special, generous, or sweet wines, such as port, madeira and muscatel of national production, in bottles, up to 23° strength .....litre Reis. 4

Foreign wines, sparkling wines, beer, cider and other fermented beverages not mentioned in the Tariffs shall follow the regime applicable in St. Thomas and Prince's Islands and in the Province of Mozambique south of River Save.

(9.) Wines crossing from the left to the right bank of the River Save will be considered as contraband, entailing the infliction of a fine equal to 20 times the duty, besides the forfeiture of the wine, receptacles, and conveyances if seized.

(10.) Wines of national production shall be exempt from any additional or municipal tax in the Portuguese African Provinces.

(11.) The Mozambique Company shall comply with the prescriptions of the present Law in territories comprised in their concessions, and situated south of the Save River.

(12 to 29.) .....

(30.) In the Portuguese African Provinces, the full differential benefit accorded by the Customs Tariffs in force respecting goods produced or nationalized in, or exported from Portugal or other transmarine Provinces or the Province of Mozambique, north of the Save River, shall cease to be applied as regards wines and distilled alcoholic beverages, beer, cider and fermented beverages.

(31.) The provisions of the present Law shall be applied without prejudice to International treaties and conventions and to acts of concession of privileged companies.

(32.) The Government and the Governors of the Portuguese African Provinces shall adopt such Regulations as they consider necessary to insure full execution of the present Law.

DECREE OF SEPTEMBER 2, 1901, AS TO THE REGIME APPLICABLE TO ALCOHOL AND SPIRITS.

("*Diario do Governo*" No. 197, of September 4, 1901.)

ART. 1.—Alcohol and plain spirits manufactured in the Provinces of Angola and Mozambique shall, on exportation to any national or foreign port, be entitled to drawback of the manufacturing tax levied thereon in said Provinces, under the Decrees of July 7 and 19, 1900.

ART. 2.—Alcohol and spirits intended for export shall first be scheduled in a declaration specifying the quantities of the goods and their alcoholic strength. On removal from the factory or distillery, they shall be accompanied by a memorandum indicating numbers on packages and kind, their respective marks, the quantities of the liquid they contain and alcoholic strength of the latter.

§ 1. It will be necessary to deliver to the Custom house of export a duplicate of the memorandum issued by the manufactory or distillery to enable the Customs to check the scheduled spirits.

§ 2. The shipper shall deposit the amount of the manufacturing tax payable on the quantity of alcohol or spirits to be exported, or guarantee payment of the tax by furnishing bills of substantial firms at six months' date.

§ 3. The deposit or bills shall be returned on production of a certificate to the effect that the alcohol or spirits have entered the country of destination or that the standing import duties have been paid to the Portuguese Customs, save at Angola, Mozambique and Guinea, where alcohol and spirits presented under like conditions shall be liable to a duty corresponding to the manufacturing tax established by the Decrees of July 7 and 19, 1900.

The Government will make with the Mozambique and Nyassa Companies the necessary contracts for carrying out this provision within the limits of their concessions.

§ 4. On the expiration of six months, if the exporter has failed to produce the certificate mentioned in § 3, or to prove that the delay is due to an uncontrollable cause, the deposit shall be forfeited to the Treasury, or immediate steps will be taken to cash the bills.

ART. 3.—Alcohol and plain spirits of Colonial manufacture imported into the Province of St. Thomas and Prince's Islands shall pay an import duty equal to the tax chargeable on alcohol and plain spirits of national origin.

ART. 4.—The prohibition to import raw materials for use in the distillation of alcohol, enacted by the Decree of July 19, 1900, for Mozambique, and by Decree of April 25, 1895 for the other Custom-houses beyond the seas, shall likewise apply to the Colony of Angola, except that such prohibition does not include machines, apparatus, re-agents and essences employed in the manufacture of alcohol and spirits, which shall, however, pay the duties respectively applicable thereto under the Tariffs in force.

ART. 5.—The exemption from export duties to which alcohol and brandy manufactured in the Province of Mozambique are entitled in virtue of Article 3 of aforesaid Decree of July 19, 1900, shall also extend to the Province of Angola.

ART. 6.—Alcohol and spirit manufacturers in the Province of Angola may re-import free of duty demijohns and iron or wooden barrels in which to export their manufactured products, subject to complying with the following conditions:

(1.) Demijohns and barrels to be re-imported through the same Custom-house as that of export.

(2.) Receptacles to be returned within six months.

(3.) Receptacles to be re-imported by the same manufacturers.

(4.) At the time of leaving, due note to be taken of any marks deemed necessary for identification of the receptacles on return.

(5.) Customs documents, issued at place from whence returned, to be produced for enabling identification of the exported articles, and if same are of foreign origin, the signature appearing on such documents to be certified by the Portuguese Consul.

ART. 7.—Alcohol and plain spirits of colonial manufacture shall pay, on importation into Custom-houses of the Kingdom and adjacent Islands, the aggregate duties fixed in Article 73 of Decree dated June 14, 1901, and be subject to the provisions of §§ 1 and 2 of said article.

DECREE DATED SEPTEMBER 2, 1901, RELATIVE TO SUGAR.

("*Diario do Governo*" No. 197, of September 4, 1901.)

ART. 1.—In accordance with Article 4 of the Law dated December 27, 1870, the differential duty of 50% applicable to sugar manufactured in the Angola and Mozambique Provinces is maintained for a term of 15 years.

ART. 2.—The differential duty referred to in the foregoing article shall, however, only apply to a maximum quantity of 6,000,000 kilogrammes for each of the said Provinces.

ART. 3.—In case sugar imported from Angola and Mozambique exceeds respectively the maximum above fixed, the privilege shall be reduced proportionately so that the total advantage granted shall, in no case, exceed the quantity corresponding to 50% of the Customs duties applicable to 6,000,000 kilogrammes of sugar manufactured in each of these two Provinces.

ART. 4.—Sugar manufactured in the Provinces of Angola and Mozambique and intended for consumption in the province of production shall only pay a tax of 20 reis per kilogramme; and, if exported to national or foreign ports, it shall be subject to a statistical tax of 1 reis per kilogramme.

ART. 5.—Import duty on sugar levied according to the Tariffs in force in the Provinces of Angola and Mozambique, dated April 16 and December 29, 1892, is raised to 80 reis per kilogramme. This rate is applicable to sugar intended for consumption in the said Provinces.

ART. 6.—Exemption from duty granted by No. 15 of Schedule *B* of the Angola Tariffs and by No. 14 of Schedule *B* of the Mozambique Tariffs, in the case of importation of machines, implements, apparatus and their accessories for use in the manufacture of sugar, is maintained for a period of 15 years.

ART. 7.—Exemption from duty granted by the Tariffs in force in the Angola and Mozambique Provinces (under Nos. 20 and 18 of respective Schedules) on importation of sacks of coarse packing or sack cloth, of linen or similar materials, of national origin intended for exportation of sugar, is also maintained during a period of 15 years.

ART. 8.—The quantity of sugar manufactured in each of the Provinces of Angola and Mozambique, to which the differential rate of 50% is to be applied according to the general Customs Tariff of the Kingdom is fixed at the same figure as hitherto, namely, 6,000,000 kilogrammes.

SOLE PARAGRAPH.—If the production of sugar exceeds the above-mentioned maximum, the method explained in Art. 3 shall be adopted.

ART. 9.—All contrary legislation is hereby repealed.

DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

("*Diario do Governo*" No. 223, of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into the Portuguese transmarine Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

TARIFF B.—ARTICLES EXEMPT FROM IMPORT DUTIES.

Staves for casks.
Mineral waters. For surtax on foreign mineral and medicinal waters, see tariff of San Thomé.
Animals, living.
Foreign gold coin.
Portuguese coin imported from Portuguese ports.
Vessels, sailing or steam, national or foreign, of a tonnage measurement superior to 200 cubic metres, with their appurtenances; and vessels of a tonnage not exceeding 200 cubic metres, with their appurtenances, if of Portuguese nationality.
Felt, for coverings, roofing felt.
Twine for fishing nets (when of national origin).
Ice.
Pulse.
Books printed in any language.
Sewing machines.
Agricultural and industrial machines and instruments and appurtenances thereof, and scientific and mathematical instruments and apparatus.
Printing-type.
Coal.
Buildings of iron, or of iron combined with other materials, to be used as dwelling-houses or for industrial or agricultural purposes, pieced together or not (when of national origin).
Timber for building purposes, in the rough or worked up (when of national origin).

TARIFF B.—ARTICLES EXEMPT FROM IMPORT DUTIES—con.

Appurtenances and detached pieces for vehicles (when of national origin).
Plants and fruits, fresh.
Fishing nets (when of national origin).
Sacks of coarse linen packing or sackcloth and similar materials to be used in the exportation of sugar.
Bricks and masonry (when of national origin).
Casks, complete or in pieces (when of national origin).
Casks intended for use in the exportation of fish oil may be temporarily imported through the Customs houses in the south of Angola, the amount of duty payable being deposited or a bond entered into for payment. On the re-exportation of the casks within 12 months, whether through the Customs houses of importation or through some other Custom house, the deposit will be refunded or the bond cancelled.
Barrels of iron or wood in which alcohol has been exported, on re-importation (subject to certain conditions).
Glass and earthenware vessels in which imported merchandise is contained.
Wagons, wagonettes, and carriages for railways and tramways.
Vehicles of any kind (complete), entire or in pieces (when of national origin).
Articles for use in divine worship
Cotton seeds of various kinds.

PROHIBITION.

The importation into Angola of primary materials for the manufacture of alcohol and spirits (exclusive of machines, apparatus and re-agents &c. for the preparation of alcohol and spirits which are subject to duty according to the Tariff) is prohibited. ("*Diario do Governo*," 4th Sept. 1901.)

TARIFF C.—DUTIES ON EXPORTS.

CLASSIFICATION.	RATES OF DUTY.
Vegetable oils, wax, coffee, hides, skins, gums, oleaginous seeds, tobacco, "*almeidina*," fibre (Adansonia or other):	
Exported to foreign ports	18% *ad val.*
Exported to Portuguese ports	6% *ad val.*
Fish Oil:	
Exported to foreign ports	7% *ad val.*
Exported to Portuguese ports	2% *ad val.*
Fish (dried or salted):	
Exported to foreign ports	15% *ad val*
Exported to European ports	6% *ad val.*
Export duties on Rubber:	
Exported from Loanda	9% *ad val.*
" " Novo Redondo, Benguela and Mossamedes	12% *ad val.*
Cattle exported to foreign ports, sole duty...Per head	5,000 reis.
Ivory: Exported to foreign ports	10% *ad val.*
Exported to national ports	2% *ad val.*
All other products not separately mentioned:	
Exported to Portugal or Portuguese ports	3% *ad val.*
Exported to foreign ports	15% *ad val.*

Sugar, produced in Angola and exported to Portuguese or foreign ports, is liable to a statistical duty of 1 real per kilog. ("*Diario do Governo*," 4th Sept. 1901.)

Plain alcohol and spirit produced in the Province of Angola and shipped to any Portuguese or foreign ports are entitled to a refund of the production duties levied thereon. ("*Diario do Governo*," 4th Sept. 1901.)

DECREE OF NOVEMBER 25, 1913, REDUCING THE RATES OF EXPORT DUTY ON CERTAIN PRODUCTS, AS FOLLOWS:—

1. Cereals, flour, vegetables, fruits, potatoes, manioc, onions, eggs, "*lacticinios*," frozen or prepared meats and meat products, and similar products of the agricultural and stock raising industries:

If exported to national (Portuguese) ports ..... 1 per mil.
" foreign ports ..... 2 "

2. Plants, oleaginous or medicinal seeds or fruits (except cocoanuts), barks, fibres, branches, leaves, and also all other products of vegetable origin, not included in the foregoing heading nor specified in the Customs Tariff, for use as raw materials in industry:

If exported to national (Portuguese) ports ..... 3% *ad val.*
" foreign ports..... 6% "

("*Diario do Governo*" 25th November, 1913.)

EXEMPTION FROM EXPORT DUTY.

(*Decree of September* 2, 1901.)

ART. 1.—Raw cotton produced in Angola is to be exempt from export duty in that province for a period of 15 years, and every cultivator in Angola who has exported more than 5,000 kilogs. of raw cotton is to be granted a bounty equivalent to 400 reis per 100 kilogs. ("*Diario do Governo*," 4th Sept. 1901.)

ART. 3.—In pursuance of Art. 1 above, unginned or raw cotton, the product of the Province of Angola may enter duty free through the Customs of the Kingdom and adjacent islands.

ART. 4.—The exemption applicable to machinery and apparatus for agricultural and industrial purposes and also to their accessories, as stipulated in No. 15 of Schedule B of the Tariffs for the Province of Angola, approved by the Law dated April 16, 1892, is maintained for a period of 15 years.

This exemption will also apply to cotton seed of all kinds imported from abroad by agriculturalists.

PORTUGUESE CONGO DISTRICT

DECREE DATED JULY 12, 1902, PROLONGING THE CUSTOMS REGIME APPLICABLE IN THE CONGO DISTRICT.

("*Diario do Governo*" No. 159, of July 19, 1902.)

ART. 1.—The Customs Regime applicable in the Congo District and approved by the Decree, having the effect of Law, dated April 16, 1892, is prolonged up to July 2, 1905.

§ 1. The *ad valorem* system of levying duty is maintained, but for the time being only, and subject to establishing hereafter specific rates of duty, scale of which is not to exceed a rate equivalent to the maximum limit of 10% provided for by the declaration of July 2, 1890.

§ 2. The rate of duties on products imported into the Congo District is raised from 6 to 10% *ad valorem*.

ART. 2.—All exemptions and exceptions, the subject of the Decree, having effect of Law, dated April 16, 1892, are maintained in force.

ART. 3.—The Schedule of Import duties is maintained without alteration.

ART. 4.—All contrary legislation is hereby repealed.

DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

("*Diario do Governo*" No. 223, of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into the Portuguese transmarine Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

DECREE OF AUGUST 10, 1903.

Mineral waters of national origin are to be admitted into the Transmaritime Provinces free of import and consumption duties.

LAW OF SEPTEMBER 25, 1908.

Foreign mineral and medicinal waters imported into the Transmarine Provinces and into the self governing district of Timor shall pay, in addition to the stamp duty of 50 reis per bottle, a further tax of 50 reis per kilo. (including tares).

PORTUGUESE GUINEA

An *ad valorem* duty of 3 per cent. is levied on all imports, excepting the following:

		Reis.
Tobacco, leaf	kilog.	30
" manufactured	"	70
Gunpowder	"	40
Arms & ammunition	*ad val.*	10%
Alcohol and spirits ..... Per hectolitre of 50° strength		12,600
And for every additional degree ..... Per litre		2·52
Mineral waters of national origin (*Decree of August* 10, 1903)		Free

Foreign mineral and medicinal waters imported into the transmarine provinces and into the self-governing district of Timor shall pay, in addition to the stamp duty, 50 reis per bottle, a further tax of 50 reis per kilo. (including tares).

Wines, see Law of May 7, 1902, following:

LAW OF MAY 7, 1902, MODIFYING THE COLONIAL ADMINISTRATIVE AND CUSTOMS REGIME APPLICABLE TO SPIRITUOUS AND FERMENTED BEVERAGES.

("*Diario do Governo*" *No.* 106, of May 14, 1902.)

ART. 1.—The administrative, customs and fiscal regime affecting distilled spirits, wines, beer, cider and other fermented beverages, in the Portuguese African Provinces is modified according to the Regulations hereinafter established to be read together with the present Law.

ART. 2.—All contrary legislation is hereby repealed.

REGULATIONS TO BE OBSERVED IN APPLICATION OF THE LAW.

(1) The importation of distilled spirituous liquors, of whatever origin, is prohibited in the province of Mozambique south of the River Save, except in the cases referred to in Regulation 5.

(2) Importation as well as manufacture and sale of distilled spirituous liquors, including Caffres' fermented or distilled beverages are prohibited in the military district of Gaza and Inhambane district up to the Save River.

(3) The erection of distilled spirit factories or installation of any apparatus for the manufacture of distilled spirituous liquors or of Caffres' fermented or distilled beverages is prohibited, south of the River Save.

(4) Clearance of all kinds of distilled spirituous liquors in transit by rail to the Transvaal is permitted at Lorenço-Marques Custom-house.

(5) The Governor-General of the Province of Mozambique or his deputy may, on production of a permit, allow non-natives to import south of the Save River, prepared brandies ("*aguardentes*"), cognac, gin and liqueurs, provided that under no consideration shall such spirits be supplied for the consumption of natives.

(6) No distilled spirituous liquors, including Caffres' fermented or distilled beverages shall, on any account whatsoever, be sold to natives, south of the River Save.

(7) [*Regime applicable in the Province of St. Thomas and Prince's Islands.*]

(8) The Tariffs of April 16 and December 29, 1892, the Decrees of April 25, 1895, July 7 and 19, 1900, September 2 and December 23, 1901, and also all other legal provisions relative to import duties and manufacturing taxes applicable to the under-mentioned articles, are modified as follows:

[*Regime applicable to the Province of Mozambique (south of River Save), and to St. Thomas and Prince's Islands.*]

PROVINCE OF MOZAMBIQUE (NORTH OF THE RIVER SAVE), ANGOLA, GUINEA, AND CAPE VERDE.

		Reis.
Wines of national production:		
a. Up to 15° strength	litre	1
b. From 15° to 17° strength	do.	4
c. Above 17° strength	do.	200
Special, generous, or sweet wines, such as port, madeira and muscatel of national production in bottles, up to 23° strength	litre	4

Foreign wines, sparkling wines, beer, cider and other fermented beverages not mentioned in the Tariffs shall follow the regime applicable in St. Thomas and Prince's Islands and in the Province of Mozambique south of River Save.

(9) Wines crossing from the left to the right bank of the River Save will be considered as contraband, entailing the infliction of a fine equal to 20 times the duty, besides the forfeiture of the wine, receptacles, and conveyances if seized.

(10) Wines of national production shall be exempt from any additional or municipal tax in the Portuguese African Provinces.

(11) The Mozambique Company shall comply with the prescriptions of the present Law in territories comprised in their concessions, and situated south of the Save River.

(12 to 29) .....

(30) In the Portuguese African Provinces, the full differential benefit accorded by the Customs Tariffs in force respecting goods produced or nationalized in, or exported from Portugal or other transmarine Province, or the Province of Mozambique, north of the Save River, shall cease to be applied as regards wines and distilled alcoholic beverages, beer, cider and fermented beverages.

(31) The provisions of the present Law shall be applied without prejudice to International treaties and conventions and to acts of concession of privileged companies.

(32) The Government and the Governors of the Portuguese African Provinces shall adopt such Regulations as they consider necessary to insure full execution of the present Law.

DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

("*Diario do Governo*" No. 223, of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into the Portuguese transmarine Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

DECREE DATED JULY 12, 1902, MODIFYING THE CUSTOMS REGIME IN THE PROVINCE OF GUINEA.

("*Diario do Governo*" No. 167, of July 29, 1902.)

ART. 1.— .....

ART. 2.—As compensation for the revenues suppressed by virtue of the above article, a duty of 3% *ad valorem* is established on importation of goods and articles unenumerated in the present Decree.

ART. 3.—Tobacco imported through the Customs of the Province of Portuguese Guinea shall be subject to a duty of 30 reis per kilogramme of tobacco in the leaf and of 70 reis per kilogramme of manufactured tobacco.

ART. 4.—The special regime applicable on importation of and trade in firearms and ammunition, and also the Regulations relative thereto, dated July 30, 1898, are maintained. Gunpowder shall therefore pay on importation a duty of 40 reis per kilogramme and will be exempt from warehouse rent; and arms and ammunition are liable to a duty of 10% *ad valorem*.

ART. 5.—Wines of national origin, foreign wines, sparkling wines, beer, cider, and other fermented beverages not specified, shall continue to follow the regime established by the Law of May 7, 1902, and set forth in Schedule A annexed to the present Decree.

ART. 6.—Alcohol and brandy imported and manufactured in the Province of Portuguese Guinea shall, as hitherto, pay the duties established by the Law dated July 7, 1900, and appearing in Schedule B annexed to the present Decree.

ART. 7.—The export duties imposed by the Decree dated 16 April, 1892, are reduced to 7% *ad valorem*.

ART. 8.—The provisions of this Decree shall enter into effect immediately after publication thereof, subject to compliance with such special regulations as the Governor of the Province of Portuguese Guinea shall at once establish and submit to Government approbation, for the purpose of ensuring execution hereof.

ART. 9.—The provisions of Articles 5, 8, 9, 10, 11, 12 and 13 of Tariff dated April 16, 1892, are maintained.

ART. 10.— .....

ART. 11. All contrary legislation is hereby repealed.

SCHEDULE A.

		Reis.
Wines of national production:		
a. Up to 15° strength	litre	1
b. From 15° to 17° strength	do.	4
c. Above 17° strength	do.	200
Special, generous, or sweet wines, such as port, madeira and muscatel of national production, in bottles, up to 23° strength	litre	4
Wines of foreign production imported direct from the country of origin or re-exported from Portugal, of all descriptions and without regard to alcoholic strength:		
a. In casks	litre	300
b. In bottles	litre or bottle not exceeding 1 litre	500
Sparkling Wines:		
a. Of foreign origin	litre	600
b. Of national origin:		
— Table wine, white or red	do.	10
— Other kinds	do.	50
Beer, cider, and other fermented beverages not mentioned in the Tariff:		
a. Of foreign origin or re-exported from Portugal	do.	200
b. Of national origin	do.	100

Note—For duties on alcohol and brandy, see tariff of Angola, districts of Congo and Ambriz.

EXPORT DUTY.

The general rate of export duty is 7% *ad valorem*.

SAN THOMÉ AND PRINCIPE

(ST. THOMAS AND PRINCE'S ISLANDS.)

SAN THOMÉ.

CUSTOMS TARIFF.—IMPORT DUTIES.

(*Note.*—Exchange is reckoned at 3*s.* 6*d.* to the milreis.)

		Foreign. Reis.	National. Reis.
Stockholm tar, coal tar and pitch	Per kilo.	20	2
Firearms:			
Guns and barrels for same	Each	5,000	500
Revolvers, pistols and barrels for same	,,	3,000	300
*Sugar. All qualities	Per kilo.	40	4
Oils. All kinds used for food	Per decalitre	1,000	100
†Fermented liquors:			
A. Wine, vinegar and beer (national):			
(*a*) In casks	Per decalitre	—	10
(*b*) In bottles and flagons	,,	—	60
B. Wine, vinegar and beer (foreign):			
(*a*) In casks	,,	2,000	—
(*b*) In bottles and flagons	,,	4,000	—
(*c*) Sparkling wines	,,	3,000	—
C. Fermented liquors (not specified)	,,	1,500	150
†Distilled liquors:			
(*a*) Alcohol and rum, simple or prepared	,,	6,000	600
(*b*) Not specified	,,	4,500	450
Mineral waters of national origin (decree of August 10, 1903)		—	Free.
Foreign mineral and medicinal waters imported into the transmarine provinces and into the self-governing district of Timor shall pay, in addition to the stamp duty of 50 reis per bottle, a further tax of 50 reis per kilo. (including tares)			
Cement	Per kilo.	4	0·4
Boots and shoes (of any quality)	,, pair	1,000	100
Tea	,, kilo.	500	50
Felt (roofing)	*Ad val.*	15%	1·5%
Tools for scientific uses or trade	,,	15%	1·5%
Fireworks	Per kilo.	6,000	600
Food stuffs: (*a*) Rice	,,	10	1
(*b*) Potatoes, onions, garlic, flour and maccaroni	Per kilo.	30	3
(*c*) Dried, salt and smoked fish and beef	,,	20	2
(*d*) Butter, or imitations, cheese, lard, suet, pork fat, prepared meats of any kind (including the tare), spices, dried fruit, biscuits and any other food-stuff not specified	,,	120	12
Canvas, of hemp or cotton, for sail making (made up or otherwise)	,,	50	5
Wood for building purposes, with or without ironwork	*Ad val.*	15%	Free.
Metals:			
A. Precious metals in bars, or worked up, including precious stones	,,	10%	1%
B. Pure copper, brass bronze, &c.:			
(*a*) Smelted, beaten or rolled, in bars, plates, sheets, rods, wire, tubes and nails	Per kilo.	30	3
(*b*) Not specified, plain, tinned, nickelled, silvered or gilt	,,	500	50
C. Lead, tin and zinc:			
(*a*) Smelted or rolled, in bars, plates, sheets, wire and nails	,,	20	2
(*b*) Not specified, plain, varnished, silvered or gilt	,,	100	10
D. Iron and steel:			
(*a*) Cast, forged or rolled, in bars, rods, hoops, beams, T and angle, wire, sheets (smooth or corrugated), plain, zinced, coppered or tinned, chains, grappling irons, anchors and nails	,,	5	0·5
(*b*) In columns, tubes, netting, gratings, tanks and similar work not specified, for building purposes, plain or zinced	,,	25	2·5
(*c*) Made up, not specified	,,	100	10
Petroleum	,,	20	2
Gunpowder	,,	300	30

* See Law of October 3rd, 1901, hereinafter.

† See Laws of May 7th, 1902, and October 10th, 1902, hereinafter.

EXPORT TARIFF—continued.

		Foreign. Reis.	National. Reis.
Ceramic ware:			
(a) Porcelain ware, delft ware and any other of fine clay	Per kilo.	100	10
(b) Common earthenware	,,	10	1
(c) Glazed tiles	,,	20	2
(d) Earthenware pipes	,,	10	1
(e) Stoneware pipes	,,	30	3
(f) Tiles and bricks	,,	6	Free.
Soap	,,	80	8
Salt	Per decalitre	30	3
Tobacco: A. National:			
(a) In leaf, roll or cake	Per kilo.	—	25
(b) Cigars	,,	—	156
(c) Any other kind	,,	—	100
B. Foreign: (a) In leaf	,,	1,800	—
(b) Any other kind	,,	3,600	—
Tissues: A. Silk tissues, pure or mixed, in piece or made up	,,	3,000	300
B. Woollen tissues, in piece or made up:			
(a) Cloths or kerseymeres, pure or mixed, even with silk mixture	,,	2,000	200
(b) Baizes and blankets of pure wool, or wool and cotton mixed	,,	500	
(c) Flannels, shawls and scarves of fine wool, or wool and cotton mixed, knitted and stocking stitched	,,	900	90
(d) Merinos, orleans, alpacas and any other kinds of plain tissues not specified, of pure wool, or wool and cotton mixed	,,	600	60
C. Linen tissues and their congenerics, in piece or made up:			
(a) Coarse cloths, hessians and sacks of the same material	,,	60	Free.
(b) Linen tissues not specified	,,	400	40
D. Cotton tissues in piece or worked up:			
(a) Unbleached or bleached	,,	250	25
(b) Dyed or printed	,,	500	50
Paints:			
In powder, coloured ochres and dryers	,,	10	1
Prepared and varnishes	,,	20	2
Glassware: Sheets and vases (ordinary), black or green	,,	100	10
Worked glassware not specified	,,	150	15
All goods not specified	*Ad val.*	25%	2·5

Note.—Goods (foreign) coming out via Lisbon in Portuguese bottoms pay 80 per cent. of the full duties. The milreis is worth about 3*s.* 6*d.* at the present exchange.

EXPORT TARIFF.

	Amount per kilo. Reis.
Coffee: Exported to the ports of Portugal or any other Portuguese possessions, in Portuguese bottoms	24
Exported to foreign ports in Portuguese bottoms	45
,, ,, foreign bottoms	67·5
Cocoa: Exported to Portugal or any other Portuguese possessions, in Portuguese bottoms	18
Exported to foreign ports in Portuguese bottoms	37·5
,, ,, foreign bottoms	60
All other products not specified (*ad val.*):	
Exported to the ports of Portugal or any other Portuguese possessions in Portuguese bottoms	1·5%
Exported to foreign ports in Portuguese bottoms	7·5%
,, ,, foreign bottoms	22·5%

MUNICIPAL IMPOSTS.

These imposts are collected at the time of despatching the goods in the customs.

Description.		Amount. National and Nationalised. Reis.	Amount. Foreign. Reis.
Firearms	Each	2,000	—
Sugar of all kinds	Per kilo.	20	—
Horses	Each	5,000	—
Mules	,,	5,000	—
Donkeys	,,	3,000	—
Fermented liquors, such as beer	Per litre	50	70
Distilled liquors, such as plain rum up to 22 Cartier	,,	50	—
Alcohol from 22 to 40 Cartier	,,	80	—
Alcoholic liquors, distilled and not specified	,,	200	—
Red and white wines and vinegar	,,	2	10
Fine wines and any other drinks not specified	,,	50	80
Umbrellas (cotton)	Each	50	—
,, (silk)	,,	200	—
Boots and shoes of all kinds	,,	50	—
Sweetmeats	Per kilo.	200	—
Dynamite and other explosives	,,	1,500	—
Fireworks	,,	1,000	—
Gunpowder	,,	300	—
Perfumery	*Ad val.*	10%	15%
Petroleum	Per litre	10	—
Dried, salted and smoked fish, and dried and salted beef	Per kilo.	2	—
Earthenware	,,	20	100
Enamelled or tinned ironware	,,	10	20
Soaps	,,	200	—
Salt	Per litre	7	—
Tobacco of all kinds	Per kilo.	100	—
Silk fabrics, pure or mixed, made up or in piece	,,	300	—
Cotton fabrics (coloured), merinos, alpacas, baizes and blankets	,,	20	—
Cotton fabrics (white)	,,	10	—
Flannels, knitted goods, woollen goods, cloths and kerseymeres	,,	60	—
Mineral waters		Free.	Free.
Vehicles	*Ad val.*	2%	—
Glassware of all kinds	Per kilo.	10	50

PRINCIPE

IMPORT DUTIES.

Import duties are levied as in San Thomé, and the municipal impost is in force, this being made up specially to protect articles of Portuguese origin.

MUNICIPAL IMPOSTS.

Note.—These imposts are collected at the time of despatching the goods in the Customs.

		National. Reis.	Nationalised and Foreign. Reis.
Common rum	Per litre	120	300
Alcohol	,,	200	400
Firearms	Each	3,000	5,000
Sugar (white)	Per kilo.	Free.	20
,, (brown)	,,	5	10
Rice	,,	Free.	3
Oil (sweet or palm)	Per litre	10	—
Mineral waters		Free.	—
Biscuits (all kinds)	Per kilo	100	300
Stockfish	,,	Free.	10
Biscuit (hard)	,,	5	10
Beer	Per litre	60	100
Boots and shoes of all kinds	Per pair	200	500
Slippers	,,	100	300
Cement	Per barrel	200	—
Beef (dried and salt)	Per kilo.	4	5
Preserved foodstuffs	*Ad val.*	5%	15%
Corrugated iron	*Ad val.*	Free.	10%
Umbrellas (silk)	,,	10	15%
,, (any other kind)	,,	5%	10%
Tea	,,	5%	10%
Dynamite or other inflammable material not specified	Per kilo.	2,000	4,000
Sweets in syrup	*Ad val.*	5%	10%
Fireworks	Per kilo.	1,000	2,000
Dried fruits	*Ad val.*	5%	10%
Tissues of all kinds	,,	3%	10%
Flour (maize or mandioca)	Per kilo.	5	—
Beans and Spanish pea	*Ad val.*	3%	5%
Flour (wheat)	Per kilo.	10	—
Effervescing drinks	Per litre	60	100
Gin	,,	120	300
Liquors, fine rum and brandies	,,	200	360
Porcelain and delft ware, or of any kind of fine ware	Per kilo.	20	100
Ironware (enamelled or tinned)	,,	10	20
Wood for building purposes	*Ad val.*	5%	—
,, (worked up)	,,	10%	—
Gold and silver ornaments	,,	20%	30%
Linseed oil and turpentine	,,	5%	10%
Petroleum	Per case	—	400
Gunpowder	Per kilo.	200	400
Matches	*Ad val.*	10%	15%
Salt and dried fish	Per kilo.	5	—
Fish in oil	*Ad val.*	5%	—
Cheese	,,	5%	15%
Watches and clocks	,,	10%	25%
Ready-made clothes	,,	5%	10%
Soaps	,,	5%	25%
Silk, in piece or worked up	,,	10%	20%
Common salt	Per litre	5	—
Tobacco (in leaf or cake)	Per kilo.	160	300
,, (prepared)	,,	300	1,000
Prepared paints	*Ad val.*	5%	10%
Tiles	Per 1,000	2,000	—
,, (Marseilles style)	,,	3,000	—
Wine (common red)	Per litre	2	—
,, (common white)	,,	3	—
Fine wines and other fine drinks not specified	,,	50	100
Glassware of all kinds	Per kilo.	10	50

LAW OF MAY 7, 1902, MODIFYING THE COLONIAL ADMINISTRATIVE AND CUSTOMS REGIME APPLICABLE TO SPIRITUOUS AND FERMENTED BEVERAGES (†).

("*Diario do Governo*" No. 106 of May 14, 1902.)

ART. 1.—The administrative, customs and fiscal regime affecting distilled spirits, wines, beer, cider and other fermented beverages, in the Portuguese African Provinces is modified according to the Regulations hereinafter established to be read together with the present Law.

ART. 2.—All contrary legislation is hereby repealed.

REGULATIONS TO BE OBSERVED IN APPLICATION OF THE LAW.

(1) The importation of distilled spirituous liquors, of whatever origin, is prohibited in the Province of Mozambique south of the River Save, except in the cases referred to in Regulation 5.

† See also Decree of October 10, 1902, hereinafter, as to the provisional regulations for the execution of this Law.

(2) Importation as well as manufacture and sale of distilled spirituous liquors, including Caffres' fermented or distilled beverages are prohibited in the military district of Gaza and Inhambane district up to the Save River.

(3) The erection of distilled spirit factories or installation of any apparatus for the manufacture of distilled spirituous liquors or of Caffres' fermented or distilled beverages is prohibited, south of the River Save.

(4) Clearance of all kinds of distilled spirituous liquors in transit by rail to the Transvaal is permitted at the Lorenço-Marques Custom-house.

(5) The Governor General of the Province of Mozambique or his deputy may, on production of a permit, allow non-natives to import south of the Save River, prepared brandies ("*aguardentes*"), cognac, gin and liqueurs, provided that under no consideration shall such spirits be supplied for the consumption of natives.

(6) No distilled spirituous liquors, including Caffres' fermented or distilled beverages shall, on any account whatsoever, be sold to natives, south of the River Save.

(7) In the Province of St. Thomas and Prince's Islands, it is prohibited:

§ 1. To plant sugar-cane and to establish new manufactories or apparatus for making spirits or brandy.

§ 2. To sell spirits or brandy of local production at a higher rate than the average price for the last three years.

§ 3. To import distilled alcoholic beverages.

SOLE PARAGRAPH.—The Governor General of the Province or his deputy may, on production of a permit, allow natives to import prepared brandies ("*aguardentes*"), cognac, gin and liqueurs, provided that under no consideration shall such spirits be supplied for consumption by natives, or by workmen of African origin.

(8) The Tariffs of April 16 and December 29, 1892, the Decrees of April 25, 1895, July 7 and 19, 1900, September 2 and December 23, 1901, and also all other legal provisions relative to import duties and manufacturing taxes applicable to the under-mentioned articles, are modified as follows:

	Reis.
Wines of national production (Regime applicable at the expiration of 5 years from date of publication of the present Law):	
a. Up to 15° strength ..... litre	8
b. From 15° to 17° ..... do.	10
c. Above 17° ..... do.	200
Special, generons, and sweet wines such as port, madeira and muscatel, up to 23° strength, in bottles, shall at all times pay the import duty in force applicable to wines up to 17° in strength.	
Wines of foreign production imported direct from the country of origin or re-exported from Portugal, of all descriptions and without regard to alcoholic strength:	
a. In casks ..... litre	300
b. In bottles ..... litre or bottle not exceeding 1 litre	500
Sparkling Wines (See Law of Oct 10, 1902, hereinafter):	
a. Of foreign origin ..... litre	600
b. Of national origin:	
— Table wine, white or red ..... do.	10
— Other kinds ..... do.	50
Prepared spirits:	
Gin, liqueurs and other similar beverages:	
a. Of foreign origin ..litre or bottle not exceeding 1 litre	700
b. Of national origin or of local manufacture do.	450
Beer, cider and other fermented beverages not mentioned in the Tariff:	
a. Of foreign origin or re-exported from Portugal ....litre	200
b. Of national origin ..... do.	100

(9) Wines crossing from the left to the right bank of the River Save will be considered as contraband, entailing the infliction of a fine equal to 20 times the duty, besides the forfeiture of the wine, receptacles, and conveyances if seized.

(10) Wines of national production shall be exempt from any additional or municipal tax in the Portuguese African Provinces.

(11) The Mozambique Company shall comply with the prescriptions of the present Law in territories comprised in their concessions, and situated south of the Save River.

(12 to 29) .....

(30) In the Portuguese African Provinces, the full differential benefit accorded by the Customs Tariffs in force respecting goods produced or nationalized in or exported from Portugal or other transmarine Provinces or the Province of Mozambique, north of the Save River, shall cease to be applied as regards wines and distilled alcoholic beverages, beer, cider and fermented beverages.

(31) The provisions of the present Law shall be applied without prejudice to International treaties and conventions and to acts of concession of privileged Companies.

(32) The Government and the Governors of the Portuguese African Provinces shall adopt such Regulations as they consider necessary to insure full execution of the present Law.

EXTRACT FROM THE PROVISIONAL REGULATIONS, APPROVED BY DECREE OF OCTOBER 10, 1902, FOR THE EXECUTION OF THE LAW DATED MAY 7 OF THAT YEAR, REGARDING SPIRITUOUS AND FERMENTED BEVERAGES.

("*Diario do Governo*" No. 268, of November 26, 1902).

ART. 19.—Spirits, plain or prepared, cognac, gin, liqueurs and alcohol for pharmaceutical and medicinal purposes, imported under the conditions stipulated in these regulations, shall be liable to the undermentioned import duties:

(*a*) If of foreign origin..... litre or bottle of one litre 700 *reis*.
(*b*) If of national origin .... ,, ,, ,, 450 ,,

Sole paragraph.—The collection of these duties shall be effected according to the Customs regulations.

ART. 118.—Importation of alcohol or plain spirits, for industrial purposes, effected in conformity to the present regulations in the Province of St. Thomas and Prince's Islands and in the territory of the Province of Mozambique, South of the River Save, is subject to the payment of the following import duties:

Foreign exportation:			
Alcohol and plain spirits of a strength of 50° centesimal and less ..... Hectolitre	35	$ 000	*reis*.
Alcohol and spirits exceeding 50° in strength ,,	80	000	,,
National re-exportation:			
Alcohol and plain spirits of a strength of 50° centesimal and less ..... Hectolitre	32	$ 000	*reis*.
Alcohol and spirits exceeding 50° in strength ,,	70	000	,,
National exportation:			
Alcohol and plain spirits of a strength of 50° centesimal and less ..... Hectolitre	30	000	,,
Alcohol and spirits exceeding 50° in strength ,,	63	000	,,

§ 1.—Alcohol and plain spirits imported into the Province of Mozambique South of the River Save, manufactured in the district of Lorenço-Marques, shall pay a duty of 300 *reis* per litre up to the strength of 50° centesimal, and 10 *reis* per litre and per additional degree.

§ 2.—Alcohol and plain spirits imported into the Province of St. Thomas and Prince's Islands and in the Province of Mozambique, South of the River Save, manufactured in other Portuguese Colonies, shall be subject to an import duty equal to that levied on alcohol and plain spirits of national exportation.

§ 3.—The importation into the aforesaid territory of the Province of Mozambique of denaturalized alcohol, manufactured in the district of Lorenço-Marques, shall be subject to the payment of a tax of 10 *reis* per litre.

§ 4.—For the purposes of § 1, the proportional duty per litre and per additional degree shall always be charged in full, fractions of a tenth of a degree being reckoned as a full degree.

§ 5.—The importer shall deposit the amount of the import duty fixed for each clearance of alcohol of 83 centesimal degrees or more in strength or will guarantee payment thereof by means of bills signed by two substantial persons, at six months' date and bearing interest at 6%. The duty on such alcohol shall, however, be paid in cash up to the amount of tax not subject to drawback hereinafter referred to.

§ 6.—The alcohol strength to which this article relates shall be ascertained at the temperature of 15° centigrade.

ART. 119.—Imported alcohol of 83 centesimal degrees or more in strength at the temperature of 15° centigrade, once denaturalized according to the provisions of these regulations, shall be entitled to a refund of a portion of the import duty equal to the difference between the total amount of such duty and the following taxes, *viz*:—

Foreign exports ..... Hectolitre	3	$ 000	*reis*.
National re-exports ..... ,,	2	000	,,
National or colonial exports ..... ,,	1	000	,,

ART. 175.—Wines of a quality and kind other than those designated in articles 170 to 174 shall, on importation into the Portuguese provinces in Africa, be dutiable according to the respective tariffs in force.

DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

("*Diario do Governo*" No. 223 of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into the Portuguese transmarine Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

PORTUGUESE SOUTH-EAST AFRICA

MOZAMBIQUE, LOURENCO-MARQUES AND INHAMBANE.

(EXCEPTING THE TERRITORIES OF THE MOZAMBIQUE COMPANY, FOR WHICH SEE NEXT TARIFFS.)

Customs tariff applicable in Lourenço-Marques, established by decree of the Royal Commissioner of Mozambique, dated November 1, 1895.

ART. 1.—The Tariff *A* (Import duties) applicable in the Lourenço-Marques Customs district in virtue of the decree of December 29, 1892, shall, on and after January 1, 1896, be substituted by the Tariff *A* hereto annexed, until the Government of the mother-country shall adopt another Customs regime for the province of Mozambique.

ART. 2.—In like manner, the Tariff *B* (Articles exempt from import duties) applicable in the Lourenço-Marques Customs district in virtue of the same decree, shall be substituted by the Tariff *B* hereto annexed.

ART. 3.—The *ad valorem* duties leviable on foreign imported goods must be paid in gold.

SOLE §.—The Customs shall not accept invoices of foreign goods established in Portuguese money.

ART. 4.—The permanent commission of Customs tariffs, established by decree of December 29, 1892, will take into consideration, until July 1, 1896, all objections which merchants in Lourenço-Marques may deem fit to make relative to the tariff in question, and after investigation will transmit the same to the Governor-General of the Province, who, in his turn, will communicate them to the Government of the mother-country for decision.

ART. 5.—Goods which on January 1, 1896, were stored in Customs warehouses of Lourenço-Marques or en route in destination of said Custom-house shall, at the request of the importer, be cleared conformably to the tariffs in force prior to January 1, 1896.

"Imports from Portugal, Azores and Madeira, except alcohol, are treated as national goods, and pay only one-tenth of the dues charged on goods of a similar nature when imported from foreign countries. Should this one-tenth be less than 3 per cent. of the original value of the goods imported, the import duty is charged at the rate of 3 per cent. *ad valorem*."

TARIFF *A*.—IMPORT DUTIES.*

Goods.		Duty. *Reis.*
Rice	Kilog.	20
‡Sugar and "jagra" (cocoa-nut sugar)	,,	80
Olive oil and all other alimentary oils	Litre	50
Codfish	5% *ad val.*	
Potatoes and onions	Kilog.	20
Biscuits, sea	,,	20
Biscuits, fine, and crackers	,,	100
†Fermented beverages: *A*. Beer, cider and other beverages not specially mentioned	Litre	70
B. Wine, common or liquor, and vinegar:—		
a. In casks	,,	90
b. In bottles	,,	110
C. Sparkling wines	,,	230
Common table wines produced in Portugal and exported therefrom	Decalitre	10
Distilled beverages:—		
a. Brandy, common, less than 24° Cartier	Litre	170
Distilled beverages:—		
b. Brandy, common, and alcohol of 24° Cartier and above	Litre	450
c. Brandy, prepared, cognac, geneva and all other liqueurs &c. below 24° Cartier	Litre	375
Coffee	Kilog.	20
Boots and shoes: *a*. Fine	Pair	1,000
b. Common	,,	500
Packing cloth and coarse cloth of linen and other similar fibres, including sacks	3% *ad val.*	
Meat, prepared: *a*. In barrels	Kilog.	100
b. In tins or any other receptacle	5% *ad val.*	
Cartridges for firearms	10% *ad val.*	
Tea	Kilog.	800
Hats and bonnets, for men and women	5% *ad val.*	
Umbrellas and parasols:—		
a. Covered with silk	Each	500
b. Covered with other tissues	,,	400
Beads ("contaria")	Kilog.	100
Preserves not specially mentioned	3% *ad val.*	
Spades and hoes: *a*. Kaffir	Each	100
b. Other	3% *ad val.*	
Mirrors, including frames	Kilog.	200
Guns of all kinds	Each	4,500
Clothing ("fardas") for trade with the natives	Suit	2,250
Flour, wheat	Kilog.	20
Do., maize	,,	100
Vegetables and pulse, dried or preserved, and fruits, dried, or preserved with sugar	Kilog.	100
Canvas and sail-cloth of linen or cotton and articles of cordage, even made up	3% *ad val.*	
Faience	5% *ad val.*	
Butter and grease: *a*. Butter in receptacles weighing up to 1 kilogramme	Kilog.	100
b. Butter and imitations thereof in receptacles weighing more than 1 kilogramme	Kilog.	200
c. Lard	,,	100
Medicine	5% *ad val.*	
Maize in the grain	5% *ad val.*	
Petroleum	5% *ad val.*	
Matches	Kilog.	200
Pistols and revolvers	Each	1,000
Gunpowder	Kilog.	1,000
Salt, extracted and manufactured in Portuguese India, when imported into the Province of Mozambique	per Decalitre	25
Soap, common	,,	100
Soap, toilet, and perfumery	10% *ad val.*	
Sardines, herrings, mackerel ("carapao") and tunny, dried or preserved	Kilog.	100
Tobacco:—*A*. National:		
a. In the leaf, rolls or cakes	Kilog.	25
b. Cigars	,,	150
c. Otherwise manufactured	,,	100
B. Foreign: *a*. Unmanufactured	,,	1,800
b. Manufactured of all kinds	,,	3,600
Tissues not specially mentioned, in the piece or in made-up articles	10% *ad val.*	

* NOTE.—For the Tariffs of the Territories of the Mozambique Company, including duties levied at Manica, Sofala and Beira, see after this Tariff.

‡ Duty raised from Rs. 40 per Kilo. by Decree dated Sept. 2, 1901; the present duty is also applicable to sugar intended for consumption in the Provinces of Angola and Mozambique. It is further decreed by Decree of October 3, 1901, that "sugar on which a drawback has been allowed on exportation through the Customs Houses of the Kingdom shall, on importation into the Portuguese transmarine provinces, be assimilated at the Customs House of arrival to sugar exported from the Kingdom in regard to the application of import duty." The Government is authorised, when deemed fit, to reduce from 80 to 30 Rs. per Kilo. the import duties on foreign sugar imported for consumption into the Province of Mozambique. The sole tax of 20 Rs. per Kilo. is maintained in the case of sugar of provincial production.

† See end of this Schedule for recent Decrees relative to Fermented Beverages, Distilled Beverages &c.

Goods.		Duty. *Reis.*
Tissues of cotton of all kinds, and of any quality, in the piece:—		
a. Unbleached or bleached	Kilog.	200
b. Dyed or printed	,,	350
Wheat in the grain	5% *ad val.*	
Candles	Kilog.	70
Window glass and utensils of common glass	3% *ad val.*	
Glassware not specially mentioned	5% *ad val.*	
Goods not specially mentioned	3% *ad val.*	

A Municipal Tax, recoverable at the Custom House, is laid on articles imported for local consumption, as follows:

		Reis.
Alcohol and alcoholic drinks	per Litre	150
Beer and fermented drinks	,,	30
Champagne	,,	100
Fresh meat	per Kilog.	25
Wines of all kinds	per Litre	3
Rice, mealies, ground-nuts or Kaffir corn	per Kilog.	5

An additional 1½% *ad valorem* as Income Tax, and 100 reis per ton as Port Trust fees is recovered on all goods imported for local consumption without exception, and ¼% over the Income Tax for the Municipality.

Stamps, 1 per 1,000 *ad valorem*; also B L and entry stamps.

By Decree of July 1, 1908, the industrial tax has been abolished, and, in substitution therefor, additional duties (under the name of "commercial contribution") on goods produced in or imported into the territory south of the river Save have been imposed as follows:—

Goods.	Rate of Additional Tax. On Goods of National Origin.*	On Foreign Goods.†
Alcohol, for pharmaceutical use	3% *ad val.*	5% *ad val.*
Spirits, simple or prepared, gin and liqueurs	12% ,,	15% ,,
Beer and cider	12% ,,	15% ,,
Wines—		
Full-bodied, sparkling, liqueur, and special wines	§	—
Foreign, any kind	—	15% *ad val.*
Portuguese—		
Up to 15°	§	—
Over 15°	§	—
Live animals	1% *ad val.*	2% *ad val.*
Sugar	1% ,,	2% ,,
Olive oil and all other alimentary oils	1% ,,	2% ,,
Coffee	1% ,,	2% ,,
Tea	1% ,,	2% ,,
Petroleum	1% ,,	2% ,,
Soap	1% ,,	2% ,,
Salt	1% ,,	2% ,,
Candles	1% ,,	2% ,,
Vinegars	1% ,,	2% ,,
Rice, cod-fish, onions, ship's biscuits, wheat flour, butter (real or imitation), cheese, lard, fat, pork, all prepared meats, alimentary preserves of all kinds and qualities (except fruit preserves), dried fruit, and all other unspecified products	1% ,,	2% ,,
Unspecified merchandise	2% ,,	3% ,,

Payment of the "commercial contribution" is to be made at the time of clearing goods through the Customs; and for the purpose of assessing the "commercial contribution," the calculation of the value of the merchandise will be made on the same basis as in the case of the assessment of Customs duties.

TRANSIT DUES.

The duty on all dutiable transit goods is 3% *ad valorem*, besides 74 reis per ton as Income Tax and 100 reis per ton as Port Trust fees.

Fractions of a ton are taken as a full ton.

The authorities of Portuguese East Africa provisionally abolished the transit duty on goods passing in transit to the Transvaal on the 30th April, 1903.

All the above *ad valorem* dues are payable in gold calculated at the rate of Rs. 4,500 to £ sterling.

Stamps ½ per 1,000 *ad valorem*.

* The following are considered as goods of national origin:—Goods produced or manufactured on the mainland of the kingdom of Portugal, the adjacent islands, the Portuguese oversea possessions and the self governing district of Timor. The produce of the Province of Mozambique assimilated to goods of national origin.

† Nationalized goods are regarded as goods of foreign origin.

§ Wines of Portuguese origin are only subject to the former "industrial contribution" tax of 1% *ad val.*

EXPORT DUTY.

	To Foreign Ports.	To Portuguese Ports.
Ground-nuts and other seeds and oily substances excepting sesame, wood, poles, planks, and any other timber not specified	4%	2 %
Sesame, Columbo roots, gums, except copal, skins and hides, and native tobacco	4%	2 %
Rubber, round pepper, rhinoceros' horns and teeth of hippopotamus, turtle	8%	6 %
Fish oil	7%	—
Cowries and other shells, wax and ebony	5%	3¾%
Indian cloves	10%	7½%
Copal, pearls and other precious stones	6%	4½%
Elephants' tusks and the horns, hides and skins of the animals designated in par. *b.* of Article 3 of the hunting regulations in the Province of Mozambique	20%	—
All other things, goods and merchandise	2%	½%

LAW OF MAY 7, 1902, MODIFYING THE COLONIAL ADMINISTRATIVE AND CUSTOMS REGIME APPLICABLE TO SPIRITUOUS AND FERMENTED BEVERAGES.‡

(*Diario do Governo*, No 106, of May 14, 1902.)

ART. 1.—The administrative, customs and fiscal regime affecting distilled spirits, wines, beer, cider and other fermented beverages, in the Portuguese African Provinces is modified according to the regulations hereinafter established to be read together with the present law.

ART. 2.—All contrary legislation is hereby repealed.

Regulations to be observed in application of the Law.

1. The importation of distilled spirituous liquors, of whatever origin, is prohibited in the province of Mozambique south of the River Save, except in the cases referred to in Regulation 5.

2. Importation as well as manufacture and sale of distilled spirituous liquors, including caffres' fermented or distilled beverages are prohibited in the military district of Gaza and Inhambane district up to the River Save.

3. The erection of distilled spirit factories or installation of any apparatus for the manufacture of distilled spirituous liquors or of caffres' fermented or distilled beverages is prohibited, south of the River Save.

4. Clearance of all kinds of distilled spirituous liquors in transit by rail to the Transvaal is permitted at the Lourenço Marques Customs House.

5. The Governor-General of the province of Mozambique or his deputy may, on production of a permit, allow non-natives to import south of the River Save, prepared brandies (*aguardentes*), cognac, gin and liqueurs, provided that under no consideration shall such spirits be supplied for the consumption of natives.

6. No distilled spirituous liquors, including caffres' fermented or distilled beverages shall, on any account whatsoever, be sold to natives, south of the River Save.

7. Regime applicable in the province of St. Thomas and Prince's Islands, not applicable to Lourenço Marques.

8. The Tariffs of April 16 and December 29, 1892, the Decrees of April 25, 1895, July 7 and 19, 1900, September 2 and December 23, 1901, and also all other legal provisions relative to import duties and manufacturing taxes applicable to the undermentioned articles, are modified as follows:

PROVINCE OF MOZAMBIQUE (SOUTH OF THE RIVER SAVE).

		Reis.
Wines of national origin:		
a. Up to 150° in strength	litre	8
b. From 15° to 17°	,,	10
c. Above 17°	,,	200
Special, generous and sweet wines such as port, madeira and muscatel, up to 23° strength, in bottles (litre or bottle not exceeding 1 litre)		10
Wines of foreign production imported direct from the country of origin or re-exported from Portugal, of all descriptions and without regard to alcoholic strength:		
a. In casks	litre	300
b. In bottles litre or bottle not exceeding 1 litre		500
Sparkling wines: *a.* Of a foreign origin	litre	600
b. Of a national origin:		
Table wine, white or red	,,	10
Other kinds	,,	50
Prepared spirits:		
Gin, liqueurs and other similar beverages:		
a. Of a foreign origin	litre or bottle not exceeding 1 litre	700
b. Of a national origin or of local manufacture	litre or bottle not exceeding 1 litre	450
Beer, cider and other fermented beverages not mentioned in the Tariff:		Reis.
a. Of a foreign origin or re-exported from Portugal	litre	200
b. Of a national origin	,,	100
Alcohol and brandy produced in the districts of Lourenço-Marques: *a.* Up to 50° in strength	litre	300
b. Above 50°	per litre and per degree	10
c. Denatured alcohol	litre	10

PROVINCES OF MOZAMBIQUE (NORTH OF THE RIVER SAVE), ANGOLA, GUINEA AND CAPE VERDE.

		Reis.
Wines of a national origin:		
a. Up to 15° strength	litre	1
b. From 15° to 17° strength	,,	4
c. Above 17° strength	,,	200
Special, generous or sweet wines, such as port, madeira and muscatel of national production, in bottles, up to 23° strength	litre	4

Foreign wines, sparkling wines, beer, cider and other fermented beverages not mentioned in the Tariffs shall follow the regime applicable in St. Thomas and Prince's Inlands and in the province of Mozambique south of River Save.

9. Wines crossing from the left to the right bank of the River Save will be considered as contraband, entailing the infliction of a fine equal to 20 times the duty, besides the forfeiture of the wine, receptacles, and conveyances if seized.

10. Wines of national production shall be exempt from any additional or municipal tax in the Portuguese African Provinces.

11. The Mozambique Company shall comply with the prescriptions of the present Law in territories comprised in their concessions, and situated south of the Save River.

12 to 29 .....

30. In the African Portuguese Provinces, the full differential benefit accorded by the Customs Tariffs in force respecting goods produced or nationalized in, or exported from Portugal or other transmarine Provinces or the Province of Mozambique, North of the Save River, shall cease to be applied as regards wines and distilled alcoholic beverages, beer, cider and fermented beverages.

31. The provisions of the present Law should be applied without prejudice to international treaties and conventions and to acts of concession of privileged companies.

32. The Government and the Governors of the African Portuguese Provinces shall adopt such Regulations as they consider necessary to insure full execution of the present Law.

EXTRACT FROM THE PROVISIONAL REGULATIONS, APPROVED BY DECREE OF OCTOBER 10, 1902, FOR THE EXECUTION OF THE LAW DATED MAY 7 OF THAT YEAR REGARDING SPIRITUOUS AND FERMENTED BEVERAGES. (*Diario do Governo*, No. 268, of November 26, 1902.)

ART. 19.—Spirits, plain or prepared, cognac, gin, liqueurs and alcohol for pharmaceutical and medicinal purposes, imported under the conditions stipulated in these regulations, shall be liable to the undermentioned import duties:—

		Reis.
(*a*) If of foreign origin	litre or bottle of one litre	700
(*b*) If of national origin	,, ,,	450

Sole ¶.—The collection of these duties shall be effected according to the Customs regulations.

ART. 118.—Importation of alcohol or plain spirits, for industrial purposes, effected in conformity with the present regulations in the Province of St. Thomas and Prince's Islands and in the territory of the Province of Mozambique, South of the river Save, is subject to the payment of the following import duties:

		$
Foreign exportation:		
Alcohol and plain spirits of a strength of 50° centesimal and less	hectolitre	35
Alcohol and spirits exceeding 50° in strength	,,	80
National re-exportation:		
Alcohol and plain spirits of a strength of 50° centesimal and less	,,	32
Alcohol and spirits exceeding 50° in strength	,,	70
National exportation:		
Alcohol and plain spirits of a strength of 50° centesimal and less	,,	30
Alcohol and spirits exceeding 50° in strength	,,	63

§ 1.—Alcohol and plain spirits imported in the Province of Mozambique, South of the river Save, manufactured in the District of Lorenço-Marques, shall pay a duty of 300 *reis* per litre up to the strength of 50° centesimal, and 10 *reis* per litre and per additional degree.

§ 2.—Alcohol and plain spirits imported into the Province of St. Thomas and Prince's Islands and in the Province of Mozambique, South of the river Save, manufactured in other Portuguese Colonies, shall be subject to an import duty equal to that levied on alcohol and plain spirits of national exportation.

§ 3.—The importation into the aforesaid territory of the Province of Mozambique of denaturalized alcohol, manufactured in the district of Lorenço-Marques, shall be subject to the payment of a tax of 10 *reis* per litre.

§ 4.—For the purposes of § 1, the proportional duty per litre and per additional degree shall always be charged in full, fractions of a tenth of a degree being reckoned as a full degree.

‡ [Note to this Law.—The River Save mentioned throughout has its mouth about 70 miles S.E. of Sophia and 110 miles S.E. from Beira. It extends due West through the Gasa Country, and passes into Matabeleland at Matali, 200 miles from the coast.]

See also Provisional Regulations at the end of this Law.

§ 5.—The importer shall deposit the amount of the import duty fixed for each clearance of alcohol of 83 centesimal degrees or more in strength or will guarantee payment thereof by means of bills signed by two substantial persons, at six months date and bearing interest at 6%. The duty on such alcohol shall, however, be paid in cash up to the amount of tax not subject to the drawback hereinafter referred to.

§ 6.—The alcoholic strength to which this article relates shall be ascertained at the temperature of 15° centigrade.

ART. 119.—Imported alcohol of 83 centesimal degrees or more in strength at the temperature of 15° centigrade, once denaturalized according to the provisions of these regulations, shall be entitled to a refund of a portion of the import duty equal to the difference between the total amount of such duty and the following taxes, viz.:

		$
Foreign exports	hectolitre	3
National re-exports	,,	2
National or colonial exports	,,	1

ART. 175.—Wines of a quality and kind other than those designated in articles 170 to 174 shall, on importation into the Portuguese provinces in Africa, be dutiable according to the respective tariffs in force.

Decree of July 7, 1900, giving effect to the provisions of the Berlin Convention, dated June 8, 1899.

ART. 1.—(See Decree below.)—In the Congo district and Ambriz the import duty on alcohol and spirits up to 50° in strength is raised to 12,600 reis per hectolitre, such duty to be increased by 2,52 reis per litre for every degree in excess.

SOLE §.—In accordance with the Berlin Act of February 26, 1885, the annex to Protocol No. XXXIII. of the General Act of the Brussels Conference of July 2, 1890, and the Brussels Convention of June 8, 1899, no differential premium shall be granted on importation, into the Congo district and Ambriz, of alcohol and spirits, as regards the tax by this article fixed.

ART. 3.—The import duties in the districts of Mozambique and Zambesia referred to in the Brussels Act are fixed as follows:

FOREIGN IMPORTS.		Reis.
Alcohol and plain spirits up to 50°	Hectolitre	20,700
Alcohol and spirits above 50°	,,	45,000
Prepared spirits cognac, gin, liqueurs and other distilled beverages	,,	37,500
NATIONAL RE-EXPORTS.		
Alcohol and plain spirits up to 50°	,,	23,232
Alcohol and spirits above 50°	,,	39,000
Prepared spirits, cognac, gin, liqueurs and other distilled beverages	,,	32,500
NATIONAL EXPORTS.		
Alcohol and plain spirits up to 50°	,,	21,392
Alcohol and spirits above 50°	,,	33,000
Prepared spirits, cognac, gin, liqueurs and other distilled beverages	,,	27,500

Alcohol and spirits manufactured in the districts of Mozambique and Zambesia, in the Province of Mozambique, shall be subject to a tax of 180 reis per litre up to 50°, to be increased by 3,60 reis per litre for every degree in excess.

SOLE §.—The protection afforded to produce from transmarine provinces, as referred to in § 5 of Art. 7 of the Organic Law dated May 17, 1897, is expressly maintained and ensured.

ART. 2.—All contrary legislation is repealed.

TARIFF *B*.—ARTICLES EXEMPT FROM IMPORT DUTY.

Staves; animals, live, other than oxen; coal; tow and rags for cleaning machines; foreign gold coin; Portuguese coins imported from Portuguese ports; twine for the manufacture of fishing nets (when of national origin); books printed in any language; sewing machines, typewriters, and agricultural and industrial machines and implements, and accessories for the same, as well as scientific and mathematical instruments and apparatus; fishing nets (of national origin); sacks of coarse packing or sack cloth of linen or similar fibres (when of national origin); casks, fitted together or not (when of national origin); glass or earthenware vessels having been used for the importation of goods; waggons, waggonettes and carriages for railways, and rails ("carris") and the necessary material for fixing and working the same; wooden sleepers (when of national origin), but liable to the tariff rates if imported from abroad; vehicles, of all kinds (complete), fitted together or not (when of national origin); national or foreign sailing vessels or steamships of any tonnage and also their rigging.

PROHIBITION.

A Decree has been issued by the Acting Governor of Lourenço Marques in consequence of an outbreak of "redwater" in that di-trict. The Decree provides that the importation of cattle coming from Zanzibar, British Protectorate ports, and the German Colony in East Africa, is only to be allowed at Lourenço Marques after the importer or consignee has obtained permission from the Government, and certain stipulations are laid down with regard to the treatment after landing of cattle allowed to be imported.

The passage of cattle across the Transvaal border in any direction whatever is expressly forbidden, with the exception of cattle going by rail and not falling under any other restriction in force. The passage of cattle across the Zululand frontier remains subject to existing regulations.

The provisions of § 1 of Art. 7 of the Organic Law dated May 17, 1897, are extended to the Mozambique Company's territories.

ART. 7.—The provisions of the Customs tariffs dated April 16, 1892, and December 29, 1892, relating to the differential premium granted on re-exportation and exportation of alcohol and spirits, are repealed.

Decree of July 19, 1900, applying to the Inhambane and Lourenço-Marques districts the provisions of Art. 1 and § 1, also of Art. 7 of Decree dated July 7, 1900, relating to alcohol and spirits. (*Diario do Governo* of July 20, 1900.)

ART. 1.—The provisions of Art. 3 and of § 1, also of Art. 7 (see above) of the Decree dated July 7, 1900, having effect of law, are rendered applicable to the Inhambane and Lourenço-Marques districts.

ART. 2.—Importation into the Province of Mozambique of raw materials used in distilling alcohol and spirits is expressly prohibited.

SOLE §.—The provisions of the foregoing article shall not apply to machines, apparatus, re-agents and essences relating to the manufacture of alcohol and spirits, and the same are to be respectively assessed with the duties leviable thereon under the tariffs in force.

ART. 3.—The provincial Ordinance of the Royal Commissioner of Mozambique, dated May 15, 1895, regulating the consumption and export duties on alcohol and spirits manufactured in that Province, as well as all contrary legislative dispositions, are repealed

Decree of November 8, 1900, relating to the importation of coffee. (*Diario do Governo* of November 10, 1900.)

ART. 1.—Coffee imported through the Customs of the Manica and Sofala territories under the jurisdiction of Mozambique Company's Administration shall be subject to an import duty of 20% *ad valorem*.

MOZAMBIQUE

MANICA AND SOFALA

(TERRITORIES OF THE MOZAMBIQUE COMPANY)

The following is the Fiscal Tariff for Manica and Sofala, territories of the Mozambique Company, applicable to imported merchandise.

SCHEDULE A.

IMPORT DUTIES LEVIABLE ON FOREIGN PRODUCE (*i.e.* Produce other than Portuguese).

No.	Articles.		Rates of Duty. Milreis.
1	Staves		Free
2	Mineral waters		,,
3	Tar, pitch and coal tar	kilog.	0·005
4	Animals, living (except oxen)		Free
5	Fire-arms:—		
	(*a*) Muskets of all kinds and barrels for the same	each	4·500
	(*b*) Revolvers and pistols and barrels for the same	,,	1·500
6	Olive oil and all alimentary oils	decalitre	1·000
7	Distilled beverages:—		
	(*a*) Prepared brandy or cognac, gin, and other liqueurs; also wine testing over 15°	decalitre	6·500
	(*b*) Alcohol and common brandy up to 50° centesimal	decalitre	4·000
	(*c*) Alcohol and common brandy above 50° centesimal	decalitre	6·500
8	Fermented beverages:—		
	(*a*) Beer, cider, and other beverages not specially mentioned	decalitre	0·500
	(*b*) Vinegar	,,	0·900
	(*c*) Common wines not testing above 15° and liqueur wines—		
	In casks	decalitre	3·000
	In bottles		5·000
	(*d*) Wines testing above 15° (see No. 7a)		
	(*e*) Sparkling wines	decalitre	2·000
	NOTE.—In determining the alcoholic strength of the wines, the rules laid down in the circular of the Ministry of Marine and Colonies of 21 February, 1899, must be complied with.		
9	Beverages not specially mentioned	decalitre	0·700
10	Oxen, living	each	1·000
11	Lime and cement	*ad val.*	5%
12	Boots and shoes of all kinds	,,	25%
13	Cartridges for fire-arms	,,	10%
14	Coal		Free

No.	Articles.	Rates of Duty. Milreis.
15	Hats and caps for men and women ..... *ad val.*	25%
16	Beads..... kilog.	0·100
17	Golden coin.....	Free
18	Steam and sailing vessels of any tonnage.....	,,
19	Kaffir picks and hoes ..... each	0·100
20	Mirrors, including the frames ..... *ad val.*	25%
21	Uniforms and clothing, worn, for trading with natives kilog.	0·100
22	Felt for roofing.....	Free
23	Tools and instruments for arts and trades ..... *ad val.*	5%
24	Cotton yarn—(*a*) Single (warp and weft), including weight of inner wrappings..... kilog.	0·080
	(*b*) Twisted, including weight of inner wrappings.. ,,	0·150
25	Yarn of linen, wool, silk, or other filament, single or twisted, including weight of inner wrappings..... ,,	0·100
26	Ice	Free
27	Alimentary products:—	
	(*a*) Rice, husked or not ..... kilog.	0·010
	(*b*) Sugar of all kinds..... ,,	0·060
	(*c*) Cod fish ..... ,,	0·020
	(*d*) Potatoes and onions..... ,,	0·020
	(*e*) Ships' biscuits..... ,,	0·020
	(*f*) Fresh meat, frozen, of all kinds ..... *ad val.*	3%
	(*g*) Meat prepared in any way (not including preserves), and bacon ..... kilog.	0·080
	(*h*) Corn in the grain and vegetables..... ,,	0·010
	(*i*) Tea.. ,,	0·500
	(*j*) Coffee ..... ,,	0·100
	(*k*) Alimentary preserves of all kinds (except sweets) in tins, boxes, pots, and flagons, hermetically sealed and offered for sale in this form, including weight of recipient..... kilog.	0·070
	(*kl*) Alimentary preserves, in pots, flagons, bottles &c. including weight of recipient ..... kilog.	0·050
	(*l*) Sweets of all kinds, biscuits not otherwise specified kilog.	0·150
	(*m*) Wheat flour ..... ,,	0·010
	(*n*) Fresh fruit	Free
	(*o*) Butter and its imitations, cheese, lard, and grease kilog.	0·100
	(*p*) Other alimentary products not specially mentioned kilog.	0·070
28	Surgical instruments of all kinds	Free
29	Books, catalogues, journals, and advertisements printed in any language	,,
30	Canvas and sailcloth of linen or cotton for sails of ships and cordage ..... kilog.	0·070
31	Sewing machines	Free
32	Machines and utensils for agricultural and industrial purposes, and their appurtenances, and all accessories for use in prospecting for minerals; mathematical and scientific instruments and instruments of precision	,,
33	Manufactures of wood not otherwise specified ..... *ad val.*	10%
34	Wood in the rough (large and small beams, boards, planks, rafters, laths, and shingles) ..... *ad val.*	3%
34*a*	Ditto, exclusively to be used as fuel for agricultural or industrial purposes	Free
35	Stationary plant and rolling stock for railways and all indispensable accessories.....	,,
36	Simple and compound medicines and all substances exclusively for pharmaceutical purposes ..... *ad val.*	10%
37	Metals:—	
	(*a*) Precious metals, in bars, powder, or nuggets.....	Free
	(*b*) Pure copper; brass, bronze, and similar alloys: in bars, plates, sheets, rods, wire, or tubes ..... *ad val.*	3%
	(*c*) Lead, cast or rolled, in bars, plates, sheets, rods and scrap ..... *ad val.*	3%
	(*d*) Tin and zinc, cast or rolled, in bars, plates, rods and sheets ..... *ad val.*	3%
	(*e*) Iron and steel, cast, hammered, or rolled, in bars, rods, nailrod, hoops, beams, T and angle iron; wire; sheets plain or corrugated—whether coated or not with zinc, copper, or tin ..... *ad val.*	3%
	(*f*) Iron and steel, hammered or rolled, in columns, pipes, tanks and other similar articles not otherwise specified, intended for building purposes (coated with zinc or not), and chains, anchors and grapnels..... *ad val.*	10%
	(*g*) Manufactures of metals not otherwise specified, including those of gold, silver, or platinum, even with precious stones ..... *ad val.*	15%
38	Ores, raw, and all mining products.....	Free
39	Opium ..... kilog.	18·000
40	Paper:—	
	(*a*) Writing paper & envelopes, printed or not..... ,,	0·200
	(*b*) Printing paper..... ,,	0·050
	(*c*) Other kinds ..... ,,	0·100
41	Perfumery of all kinds, and scented soaps ..... *ad val.*	25%
42	Petroleum ..... kilog.	0·020
43	Matches..... ,,	0·120
44	Green plants.....	Free
45	Gunpowder ..... kilog.	0·500
46	Nails:—(*a*) Of copper and brass or similar alloys, except those for sheathing vessels..... kilog.	0·100
	(*b*) Of any other metal, and those for sheathing vessels ,,	0·020
47	Ceramic products:—(*a*) Glazed (Dutch) tiles, pipes of earthenware or stoneware, tiles and bricks *ad val.*	3%
	(*b*) Faience of all kinds..... ,,	10%
48	Clocks and watches: (*a*) Watches ..... ,,	10%
	(*b*) Not specified ..... ,,	25%
49	Soap, except scented ..... kilog.	0·050
50	Salt ..... decalitre	0·250
51	Seeds for agricultural purposes.....	Free
52	Tobacco: (*a*) In the leaf ..... kilog.	2·000
	(*b*) Cigars ..... ,,	4·500
	(*c*) Manufactured, not specified..... ,,	4·000
53	Tissues of cotton in the piece or in made-up articles:—	
	(*a*) Unbleached or bleached ..... ,,	0·200
	(*b*) Dyed or printed..... ,,	0·350
54	Other tissues: (*a*) In the piece ..... *ad val.*	10%
	(*b*) Made-up, including knitted or stitched; also shawls ,,	20%
	(*c*) Hessians, sack cloth, &c. of flax and similar materials..... kilog.	0·030
	(*d*) Bags made of the above-mentioned tissues..... ,,	Free
55	Umbrellas and sunshades of all kinds ..... *ad val.*	25%
56	Vessels of glass or pottery, serving for the conveyance of imported goods.....	Free
57	Candles ..... kilog.	0·070
58	Glass and vessels of ordinary glass, black or green, and those specially destined for containing gaseous beverages ..... *ad val.*	10%
59	Glass not specially mentioned ..... ,,	20%
60	Merchandise not specially mentioned..... ,,	10%

DECREE OF NOVEMBER 26, 1903, FIXING THE DUTIES APPLICABLE TO MINERAL OILS AND MOTOR CARS.

(*"Diario do Governo"* No. 272, of December 2, 1903.)

Art. 1.—Mineral oils imported through the Custom-houses of the transmarine Provinces shall be dutiable as follows:—

Light mineral oils for illuminating (except petroleum) ..... kilog.	$0 67
Medium mineral oils..... ,,	0 60
Heavy mineral oils for lubricating machinery kilog.	0 02

(*a*) Light mineral oils for illuminating: Gravity not exceeding 0,820°; boiling point not exceeding 200°; flash point below 50°, lemon color or colorless, with violaceous reflects.

(*b*) Medium mineral oils: Gravity exceeding 0,820° and up to 0,860°; boiling point not exceeding 280°; flashing point up to 150°; of a more or less dark chestnut or yellow color; greenish or orange-like reflects.

(*c*) Heavy mineral oils: Gravity above 0,860°; boiling point above 280°; flashing point above 150°; of a color between a dirty yellow and a dark greenish chestnut.

Petroleum imported for consumption into the transmarine Provinces shall continue to pay the specific duty of 20 reis per 100 kilogrammes assessed by the Tariffs in force.

Art 2.—Complete or incomplete motor cars of any system shall pay the following Customs duties:—

Incomplete motor cars (chassis on wheels with motor)	$ 70 000
Complete motor cars for the transport of persons, of whatever origin	120 000
Motor cars for the transport of goods, of whatever origin.....	30 000
Duplicate parts for motor cars already imported	Free

Gasoline imported for use as fuel for automobiles and motor cars shall be deemed to be an unenumerated chemical product, and pay the duty fixed in the respective schedules in regard to unenumerated goods.

SCHEDULE B.

IMPORT DUTIES LEVIABLE ON PORTUGUESE GOODS.

No.	Articles.	Rates of Duty. Milreis.
1	Salad oil and other alimentary oils..... decalitre	0·200
2	Distilled beverages:—	
	(*a*) Prepared brandy, cognac, gin, and other liqueurs; also common wines testing over 19°..... decalitre	2·750
	(*b*) Alcohol and common brandy up to 50° centesimal decalitre	1·500
	(*c*) Alcohol and common brandy above 50° centesimal decalitre	3·300
3	Fermented beverages: (*a*) Beer, cider, and other beverages not specially mentioned ..... decalitre	0·050
	(*b*) Vinegar..... ,,	0·200
	(*c*) Common wine not testing above 15° & liqueur wines:—	
	In casks ..... decalitre	0·100
	In bottles..... ,,	0·200
	(*d*) Common wines testing between 15° and 19° ,,	0·500
	(*e*) Sparkling wines..... ,,	0·500
	NOTE.—In determining the alcoholic strength of wines, the rules laid down in the circular of the Ministry of Marine and Colonies of 21 February, 1899, must be complied with.	
4	Boots and shoes of all kinds ..... *ad val.*	5%
5	Hats and caps for men and women ..... ,,	5%
6	Portuguese coins	Free
7	Alimentary products: (*a*) Meat prepared in any way (not including preserves) and bacon ..... kilog.	0 020
	(*b*) Tea ..... ,,	0·200
	(*c*) Alimentary preserves of all kinds (except sweets) ,,	0·015
	(*d*) Sweet goods of any kind, biscuits, &c..... ,,	0·050
	(*e*) Wheat flour..... ,,	0·003
	(*f*) Butter, cheese, lard and grease..... ,,	0·030
	(*g*) All other alimentary products not specified.....	20% of the duties leviable on similar products under Schedule A.
8	Bricks and masonry	Free
9	Vegetables.....	,,
10	Simple or compound medicines, and all substances exclusively for pharmaceutical purposes..... *ad val.*	3%
11	Gunpowder..... kilog.	0·250
12	Fishing nets and twine for the same.....	Free
13	Sacks of coarse linen cloth or hessian cloth and similar materials	,,

Nos.	Articles.		Rates of Duty. Milreis.
14	Tobacco: (*a*) In the leaf, in rolls or cakes, and pipe tobacco, in small bags	kilog.	0·100
	(*b*) Cigars	,,	1·000
	(*c*) Manufactured, not specified	,,	0·500
15	Tissues of cotton in the piece or make-up:—		
	(*a*) Unbleached or bleached	,,	0·020
	(*b*) Dyed or printed	,,	0·035
16	Tissues not specially distinguished:—		
	(*a*) In the piece	*ad val.*	3%
	(*b*) Made-up	,,	5%
17	Vessels, rigged or unrigged		Free
18	Vehicles of all kinds, fitted up or not, and appurtenances or separate parts for the same		,,
19	Merchandise not otherwise specified		30% of the duties leviable on similar goods under Schedule A.

NOTE.—All goods which are duty free under Schedule A are also admitted in exemption of duty on importation from Portugal or from transmarine Portuguese provinces.

SCHEDULE C.

EXPORT, RE-EXPORT, TRANSHIPMENT, AND TRANSIT DUES.

No.	Articles.		Rates of Duty. Milreis.
	EXPORT DUTIES.		
1	Alcohol produced in the territories		Free
2	Peanut, sesamum and other oleaginous seeds and substances.	*ad val.*	4%
3	Wild animals, live, if exported on production of a duly approved shooting license		Free
4	Sugar produced in the territories	kilog.	0·001
5	Rubber of all kinds	*ad val.*	8%
6	Coffee	,,	2%
7	Mangrove bark and all other tanning materials	,,	2%
8	Wax and gum	,,	5%
9	Animal products, viz.:—		
	(*a*) Elephant tusks (tusks under 5 kilos in weight are prohibited exports)	*ad val.*	20%
	(*b*) Hides or skins: of elephants, rhinoceros, hippopotamus, zebra, stags, wildboars, otters, musk rat (colobes) and all other fur monkeys, insectivorous animals, dugongos and antelopes; heads or horns of these animals	*ad val.*	20%
	(*c*) Hides or skins of unenumerated animals, also heads or horns thereof, if exported on production of a duly approved shooting license; also parts of animals which may be hunted without license		Free
	(*e*) All other products of wild animals not enumerated above	*ad val.*	10%
10	Gold or silver coin		Free
11	Fresh fruit		Free
12	Gold in bars, powder, or nuggets, and all other mining products including pit coal		Free
13	Unenumerated products, the growth of agricultural establishments in the territories		Free
14	Tobacco of all kinds and in any condition	*ad val.*	4%
15	All other goods, not specially mentioned	,,	2%
	RE-EXPORT DUES.		
16	Merchandise deposited in the Customs or the Customs warehouses for any destination		Free

Nos.	Articles.		Rates of Duty. Milreis.
	TRANSHIPMENT DUES.		
17	Merchandise transhipped from one merchant vessel to another in any ports of the country	ton	0·150
18	Gold or silver coin		Free
19	Merchandise which, according to the Import Schedules, is free of duty		,,
20	Gold in bars, powder, or nuggets, and other mine produce		,,
21	All other merchandise not specified	*ad val.*	3%

TARE RATES.

Articles.	Nature of Packing, &c.	Tare Rates per cent.
Sugar	Barrels, casks and cases	15
Tea	In cases, single	30
Tea	In cases, lined (double), or protected in any way	40
Salted meat and fish:—		
In brine	Barrels or tubs	35
Not in brine	,, ,,	20
Cereals & dried pulse, in the grain	Bags and sacks	1·5
Flour	,, ,,	1·5
Salad and other oils	In tins	10
,, ,, ,,	In wooden vessels	18
Liquids: Beer	Barrels	25
Others	Glass bottles	15
	Wicker covered bottles	18
	Wooden receptacles	18
Butter, lard and grease	Barrels	20
	Tubs and pots	30
Metals, worked	barrels, casks and cases	6
All other merchandise not specified, and the foregoing merchandise imported in wrapping other than those specified above:—		
	Barrels, casks and cases	12
	Cases, lined or covered with zinc	20
	Baskets, panniers, hampers, tubs, wooden baskets and crates	6
	Tins	10
	Packs, packages, bundles, flag baskets and bales, without iron hoops	3
	Bales with iron hoops	6
	Bags and sacks	2
Vessels	Of earthen and stone ware	40
	Of glass	30
Merchandise in covered packages, or with double wrappings, in addition to the foregoing tare rates		2

MERCHANDISE NOT ADMITTED TO CUSTOMS WAREHOUSES.

Articles.

Iron acetate; concentrated acetic acid; menic acid; sulphuric, nitric and hydrochloric acids; brandy in casks or barrels; tar and pitch; alkalis, solid or in solution; alcohol; gun cotton; ammonia; tapers or esparto and the like; asphalt; benzine; bombs; bromine; carbonate of potassium; carbonate sodium; chloroform; collodion and other compounds containing ether or alcohol; coal tar; creosote; sulphur or flowers of sulphur; wood spirit or methylic alcohol; quick matches of all kinds; essences of petroleum, gazolene, and mirbane; fuses; ether; rockets or fireworks; hypochlorites; tinder; sealing wax; naphtha; nitro-cellulose; nitro-glycerine; mineral oils; phosphorus matches; wicks or tapers, phosphorised; petroleum; phosphorus; picrates of potassium and ammonia; gunpowder; gunpowder in cartridges; caustic potash; potassium; resins; caustic soda; sodium; turpentine; varnish in tins or barrels; celluloid.

PORT OF BEIRA

(TERRITORY OF THE MOZAMBIQUE COMPANY.)

The Fiscal Tariff is the same as that given for Manica and Sofala, as regards Schedules A, B & C, with the following exceptions:—

Casks, barrels, etc., from Portuguese Possessions	Free
Cotton thread, twisted, other than Portuguese, per kilog.	100 reis
Parasols, umbrellas, and sunshades, other than Portuguese *ad val.*	25%

MUNICIPAL DUES.

Duties leviable on Imported Goods for the Municipal Services of Beira.

NOTE.—These duties are not to be levied on goods despatched through the Customs directly to districts beyond Beira, and in this case the goods must be placed under control until they are on the railway or vessel which is to take them away.

No.	Articles.		Rate of Duty. Milreis.
1	Alcohol above 50 centesimal degrees	Decalitre	0·300
2	Prepared alcohol and brandy, gin, cognac &c.	,,	0·100
3	Brass, in wire or tubes	*ad val.*	3%
4	Areca nuts	,,	5%
5	Cartridges	,,	5%
6	Beer	Decalitre	0·100
7	Sun shades of all kinds	*ad val.*	10%
8	Leather belts	,,	5%
9	Beads	kilog.	0·060
10	Kaffir picks and hoes	each	0·020
11	Mirrors	*ad val.*	5%
12	Worn uniforms and clothes	kilog.	0·050
13	Wooden trunks	*ad val.*	5%
14	Opium	kilog.	1·800
15	Unbleached cotton tissues	,,	0·030
16	Dyed ,, ,,	,,	0·030
17	Pure silk tissues in the piece or make up	*ad val.*	10%
18	Common wines in casks, foreign	Decalitre	0·100
19	,, ,, ,, bottles, ,,	,,	0·100

QUILIMANE, CHINDE, AND ZAMBEZIA

IMPORT DUTIES levied in Quilimane, Chinde, and Zambezia.

			Reis.
1.	Pitch and tar	Kilo.	20
2.	Fire-arms: *a.* Flint locks and trade guns	Each	1,500
	b. Others	,,	3,500
	c. Revolvers and pistols	,,	1,500
3	Sugar: *a.* Foreign	Kilo.	80
	b. Portuguese colonies	,,	20
4.	Sundries: *a.* Including needles, pins, sticks, mouthpieces, capsules for bottles, paint brushes, brushes and combs	Kilo.	200
	b. Articles for personal adornment when not of precious metals, brooches, rings, watches, chains, bracelets, buttons, also perfumery	,,	500
5.	Oil, for food	Decalitre	1.000

			Reis.
6.	Fermented liquors:		
	a. Beer, cider, and others not mentioned	Decalitre	700
	b. Common wines and vinegar, in casks	,,	900
	c. ,, ,, in bottles	,,	1,100
	d. Sparkling wines	,,	2,300
7.	Ordinary wines produced in Portugal	,,	100
8.	Distilled liquors:		
	a. Alcohol less than 24° Cartier	,,	1,700
	b. Alcohol over 24° Cartier	,,	4,500
	c. Prepared liquors—cognac, gin, and others	,,	3,750
9.	Lime and cement	Kilo.	
10.	Boots and shoes: *a.* Common trade quality, per pair of 700 grammes or over	,,	200
	b. Other kinds	,,	1,000
11.	Rubber goods not specified	,,	500
12.	Tea	,,	500
13.	Hats, ordinary manufactured	*ad val.*	25%
14.	Beads	Kilo.	100
15.	Boats of any size		Free
16.	Native hoes and implements	Each	60
17.	Looking-glasses and picture frames	Kilo.	200
18.	Secondhand clothing for native trade	,,	50
19.	Felt, manufactured or otherwise	,,	200
20.	Thread: *a.* Cotton	,,	80
	b. Twisted cotton	,,	150
	c. Linen, woollen, silk, or any other kind, twisted or single	,,	100
21.	Food supplies:		
	a. Rice and dried fish (bacalhau)	,,	20
	b. Potatoes, sea-biscuits, onions, and corn-flour	,,	20
	c. Butter and imitations, cheese, bacon, lard, preserved meats, preserved fruits, spices, dried fruits, biscuits and other provisions not specified	,,	100
22.	Canvas, linen and cotton sail cloths, with cordage of same material	,,	70
23.	Drugs, simple or manufactured	,,	200
24.	Metals: *a.* Precious, in bar or worked, including mounting for jewellery	*ad val.*	10%
	b. Copper, brass, bronze and alloys:		
	(1) Worked, in bars, plates, blades, &c.	Kilo.	10
	(2) Wire and tubes	,,	50
	(3) Other kinds	,,	200
	c. Lead: (1) Worked, in bars, &c.	,,	5
	(2) Other kinds	,,	50
	d. Tin and zinc: (1) Worked, in bars, &c.	,,	5
	(2) Other kinds	,,	50
	e. Iron and steel: (1) Manufactured, viz., bars, rods, chains, anchors, arches, beams, &c.	,,	3
	(2) In columns, tubes, &c. for construction work	,,	15
	(3) In work, not otherwise specified	,,	30
	(4) In ornamental work	,,	150
	(5) In small articles; locks, bolts, &c.	,,	80
25.	Paper: *a.* Writing paper & envelopes	,,	200
	b. Other kinds	,,	100
26.	Nails:		
	a. Copper, alloys, except for shipbuilding	,,	300
	b. Other kinds, and those used in shipbuilding	,,	40
27.	Petroleum	,,	20
28.	Matches	,,	120
29.	Gunpowder	,,	300
30.	Pottery: *a.* Tiles and bricks	,,	2
	b. Fancy tiles, glazed	,,	10
	c. Drainage pipes	,,	5
	d. Ordinary clay pipes	,,	15
	e. Pottery of any kind	,,	25
31.	Watches: *a.* For the pocket	*ad val.*	10%
	b. Otherwise (chronometers, &c.)	,,	25%
32.	Soap	Kilo.	50
33.	Salt: *a.* Foreign	Decalitre	250
	b. Portuguese-India	,,	25
34.	Tobacco: *a.* Of Portuguese production:		
	(1) Leaves, rolled or pressed	Kilo.	25
	(2) Manufactured in cigars or cheroots	,,	150
	(3) Otherwise manufactured	,,	100
	b. Foreign: (1) In leaf, rolled or pressed	Kilo.	1,800
	(2) Manufactured in any way	,,	3,600
35.	Fabrics:		
	a. Silk, pure or mixed, in piece or work	,,	2,500
	b. Wool, in piece or work:		
	(1) Cloths or cashmeres, pure or mixed, silk mixture allowed	,,	700
	(2) Flannel, pure wool	,,	600
	(3) Flannel of wool and cotton	,,	400
	(4) Shawls and kerchiefs of wool or wool and cotton	,,	700
	(5) Coloured and woven piece-goods	,,	700
	(6) Otherwise, not specified, pure or mixed	,,	400
	c. Cotton: (1) Plain or bleached	,,	200
	(2) Coloured or stamped	,,	350
	d. Linen, not specified, in piece or work	,,	300
	e. Coarse cloths and sacking	,,	30
36.	Paints, in powder	,,	10
37.	,, manufactured or prepared	,,	20
38.	Umbrellas and sunshades: *a.* Silk	,,	1,500
	b. Any other covering	,,	200
39.	Candles	,,	70
40.	Glass, common vessels, black or green	,,	100
41.	,, in work, not specified	,,	150
42.	Goods not otherwise specified	*ad val.*	10%

EXPORT DUTIES levied in Quilimane, Chinde, and Zambezia.

		For Foreign Ports. Per cent.	For Portuguese Ports. Per cent.
1.	Timber, including sawn timber, sticks, rafters, beams, planks, and other wood not specified	2	1½
2.	Oil-seeds, sesamum, columba root, gums (excepting copal), hides, skins, leather, tobacco	4	2
3.	Rubber, peppercorn, horns, hippopotamus' teeth, turtle shell	8	6
4.	Cowries and other shells, wax and ebony	5	3¾
5.	Indian cloves, ivory	10	7½
6.	Copal gums, pearls, and precious stones	6	4½
7.	All other articles, goods and merchandise	2	1½

GOODS admitted free of duty—Staves; live animals (excepting bulls); tow and waste for cleaning machinery; foreign gold coin; coal; Portuguese money from Portuguesé ports; twine for manufacture of fishing nets when of Portuguese origin; books; sewing machines, typewriters, agricultural machinery and appurtenances, scientific instruments, &c.; fishing nets of Portuguese manufacture; coarse cloth and sacking coverings of Portuguese origin; earthenware vases, plain or ornamented, of Portuguese origin; glass and earthenware vessels used in importing provisions; railway rolling stock and material; vehicles of any kind of Portuguese make; chemical manures of various kinds; mineral waters of National origin.

TARES allowed on gross weight.

		Per cent.
Sugar	Barrels, casks, and boxes	15
	Bags	2
Tea	Single boxes	30
	Double boxes or lined cases	40
Liquids	Small casks	18
	Barrels	20
Earthenware for native use	Wooden crates containing:—	
	(*a*) Mugs	50
	(*b*) Porringers	40
	(*c*) Other utensils	30
Butter	Barrels	20
	Pots or earthen vessels	30
Cloth, &c.	Bales with iron bindings	6
	Bales without iron bindings	3
	Barrels, casks, and boxes	12
Other merchandise on which tare is allowed	Wooden packing cases and crates, baskets, &c.	6
	Cases lined with waterproof coverings, in addition to tare allowed	2
Vases and bottles (of clay)		25
Vases and bottles (of glass)		10

MACAO AND TIMOR.

TARIFF MODIFICATIONS.

The following alterations have been made in the Customs Tariff of June 28th, 1887:—

ARTICLES.		Per Cent.
Portuguese preserves and pickles	*ad val.*	1
Scales, weighing machines and decimal weights and measures		1
Portuguese sweetmeats and fruits		1
Birds		3
†Mineral and effervescent waters (see Free list also)		3
Oxen, swine and sheep		3
Appurtenances and gear for ships		5
Sailing vessels or steamers of any tonnage		1
Furniture		5

† For surtax on foreign mineral and medicinal waters, see tariff of Portuguese Congo.

Articles.	Per Cent.
Flour	6
Fish, dried and salted	6
Foreign preserves and pickles	6
Paints and oils for painting	8
Any other products	10
Linen, woollen and cotton textiles	10
Salt	10
Swords, including those named "Makassar"	20
Silver, worked	20
Cotton textiles, mixed with silk	25
Foreign wines	30
Gold, worked in plates, bars	30
Ivory	30
Alcohol	30
Liqueurs	30
Beer	30
Silk	50
Precious stones	50
Brandy	50
Cognac and whiskey	50
Gin	50
Rifles—guns	80
Gunpowder	80
Opium	90

Tobacco shall pay the rates of duty as laid down in the Decree of December 1, 1887. Coffee in grain, per each "pico," or 62 kilogrammes, 2,520 reis (11s. 2·4d.).

The following articles are free from duty:—Agricultural implements; luggage (wearing apparel and personal effects); plates of glass for windows and frames; coal; iron buildings either for dwelling-houses or for any industrial manufacturing or agricultural purposes, or for any other Colonial improvements; tools for the mechanical professions or agriculture; filters, instruments, tools, apparatus, cases, utensils and any other accessory articles for any trades or professions, if cleared by the artisans themselves or by any trading associations; musical books and instruments; books on literature and science; geographical maps and charts; machinery, either complete or in separate pieces for any agricultural or industrial purposes and accessories for the same; waggons, trucks, and rails, and the necessary material for fixing and working the same; wooden sleepers (when of national origin), but liable to the tariff rates if imported from abroad; building materials, including doors, windows, beams, rafters, laths, planks and other pieces of wood for building purposes, tiles, marble, paving-bricks, bricks, roof-tiles, lime and cement, zinc-plates and felt for covering of roofs, if cleared by builders themselves; mineral waters; paper for covering walls; plants and seed; fish and any shell-fish; relics, images and other articles for Catholic worship; nets and other fishing apparatus and tackle; sackings of coarse cloth or cotton, or others, for instance, "Gunes" for the conveyance of articles of merchandise; tubing or pipes of iron, lead, zinc, and earthenware and their appurtenances, for water, gas, or other hygienic purposes; wine, oil, and vinegar of Portuguese origin either from continental Portugal or from the adjacent islands.

PORTUGUESE INDIA

Customs Tariff in force from 1st January, 1897. See Timor.

Tariff A.—Import Duties.

Classification.		Rates of Duty. Rs.	an.	pie.
Tar, pitch, coal tar	Seer	0	0	1½
Animals, &c. living: Asses	Each	0	4	0
Goats	,,	0	1	6
Horses	,,	2	8	0
Sheep	,,	0	1	6
Pigs	,,	0	4	0
Cattle	,,	0	4	0
Turkeys	Dozen	1	0	0
Fowls and ducks	,,	0	8	0
Arms, ammunition and military stores: *				
Guns, smooth bore, not breech-loading	Each	5	0	0
Barrels for the same, single or double	,,	2	8	0
Guns, breech-loading, rifled or not	,,	12	0	0
Barrels for the same, single or double	,,	6	0	0
Pistols and revolvers	,,	2	0	0
Barrels for the same	,,	1	0	0
Cylinders for chambers of revolvers, for each chamber	Each	0	3	0
All other appurtenances of fire-arms, side-arms (swords, rapiers) and articles not specified	10% *ad val.*			
Gunpowder, ordinary	Lb.	0	1	0
Do. sporting	,,	0	2	6

Note 1.—Appurtenances of fire-arms packed in the same cases with the arms themselves are free of duty.

Note 2.—Side-arms forming part of the equipment of a functionary having the right to use civil or military uniform, and a revolver or pair of pistols carried by a military or political official are also free.

Miscellaneous manufactured articles:				
Needles, pins, hooks and eyes, hair-pins, cigar holders, pipes, combs	Seer	0	6	0
Articles for personal adornment, breast-pins, rings, ear-rings, watch-chains, bracelets and similar articles (except those of precious metal), buttons (except of precious metal) and toys	Seer	0	12	0
Beverages:				
Beer, cider and other beverages not specified	Gal.	0	6	0
Spirits, rendered unfit for drinking by any efficacious and permanent method, for use in industries and manufactures, or for chemical purposes	5% *ad val.*			
All other spirits or strong waters	Proof gallon	6	0	0
Aromatic spirits or perfumed essences and Cologne water in cases or bottles or in any other receptacles	Gallon	8	0	0
Liqueurs	,,	6	0	0
Champagne and other sparkling wines	,,	2	8	0
Portuguese wines of any quality	,,	0	6	0
All other wines not specified	,,	1	0	0
Walking canes, plain	Each	0	1	0
Do. ornamented	,,	0	2	0
Cordage of cocoa fibre or hemp	Cwt.	0	1	0
Coffee, in the husk	Seer	0	0	9
Do. not in the husk	,,	0	1	0
Lime	6% *ad val.*			
Boots and shoes not otherwise mentioned	Pair	1	0	0
Do. for children, not measuring more than 6 inches in length	Pair	0	6	0

* The use and carriage of arms is subject to the special regulations which the Governor-General of India is authorised to issue.

Classification.		Rates of Duty Rs.	an.	pie.
Boots and shoes for native wear (ordinary), house shoes and slippers of wool, common slippers, sandals	Pair	0	2	0
Mats and matting of cocoa fibre and similar materials	Seer	0	0	1½
Tea, green	,,	0	5	6
,, black	,,	0	5	3
Hats for men's wear:				
With nap of silk or beaver, of fine Italian straw (Leghorn), opera hats whether of silk or not	Each	1	0	0
Of common straw, caps (not of silk or velvet)	,,	0	2	0
Other kinds	,,	0	4	0
Cement	6% *ad val.*			
Cocoa nuts	Thousand	0	8	0
Beads	Seer	1	0	0
Coprah	Cwt.	1	0	0
Real coral	5% *ad val.*			
Cork and articles made thereof:				
Corks for bottles	Gross	0	1	6
,, for small flasks	,,	0	0	9
All other manufactures of cork	14% *ad val.*			
Drugs and medicines:				
Aloes, black	Cwt.	0	9	0
,, Socotra	,,	1	4	0
Assafœtida	,,	3	8	0
,, common	,,	0	9	0
Camphor, refined	,,	2	12	3
,, unrefined	,,	2	4	0
Salep	,,	4	8	0
Senna leaves	,,	0	3	6
All other kinds not specified, including opium and drugs and medicines containing spirit in any proportion, but excluding quinine which is free	5% *ad val.*			
Vessels in whatever condition or for whatever use, except steam vessels and vessels constructed of one particular kind of wood	3% *ad val.*			
Spices: Aniseed	Seer	0	0	6
Areca	Maund	0	8	0
Do. in the shell	,,	0	4	0
Cinnamon	Seer	0	0	9
Cloves	,,	0	0	9
Ginger	,,	0	0	6
Nutmegs	,,	0	2	0
Do. in the shell	,,	0	1	0
Mace	,,	0	1	0
Pimento	Maund	0	6	0
Pepper, white or black	Seer	0	0	6
All other kinds	,,	0	0	6
Mats, fine	,,	0	0	6
Do. common	,,	0	0	0¾
Fireworks	,,	0	0	8
Articles of food: Rice not in the husk, berries, grain, millet, wheat, pulse of all kinds except sesamum which is free	Candil	0	5	0
Rice in the husk	,,	0	2	6
Sugar: Refined or crystallised	Seer	0	0	7½
Unrefined	,,	0	0	6
Potatoes, tubers, not otherwise specified	,,	0	0	6
Flour, tapioca, sago, Indian butter boiled or not ("*lonim*"), ship biscuits, almonds, raisins, dates	Seer	0	0	9

Classification		Rates of Duty. Rs.	an.	pie.
Butter (other than Indian), cheese, lard, bacon, prepared meats of all kinds, preserves of all kinds, sweets (dry or liquid), dried fruits (other than raisins and dates), sweet and other biscuits, alimentary pastes, salt fish, and all other alimentary products	Seer	0	2	0
Syrup, sugar-cane	,,	0	0	4½
Do., cocoa-nut	,,	0	1	0
Honey and molasses	,,	0	0	3
Sunshades of wool, the stick or ribs not being longer than two spans	Each	0	4	0
Do. of cotton	,,	0	2	0
Musical Instruments: Pianos or organs		8% *ad val.*		
Other kinds		10% *ad val.*		
Kerosene	Gallon	0	1	0
Firewood	Ton	1	14	0
Sewing thread: On cards containing 100 yds. each, and so in proportion for more or less	Gross	0	1	0
On reels	,,	1	0	0
Sail cloth and canvas of linen or cotton for ships' sails, also articles of cordage whether made up or not	Seer	0	1	0
Earthen and china ware, &c.:				
Porcelain	,,	0	2	0
China ware and fine stone ware	,,	0	0	6
Other kinds not specified	,,	0	0	0¾
Wood and timber: Rough hewn	Ton	1	1	6
Boards of a thickness of less than 2 inches	Yard	0	0	3
Do. do. of 2 inches and upwards	,,	0	0	6
Beams, large or small, rafters, and posts	,,	0	0	7½
Shingles	Each	0	0	3
Rods and poles	,,	0	0	6
Wood for ships' masts		½% *ad val.*		
Manufactures of wood		14% *ad val.*		
Metals: A. Precious metals (gold, silver, platina):				
a. In bars or dust, old broken articles, or in leaf for gilding or silvering		Free		
b. Wares of precious metals		10% *ad val.*		
c. Do. set with precious stones, pearls or seed pearls		10½% *ad val.*		
B. Copper (pure), brass, bronze, and similar alloys:				
a. Cast, hammered, or rolled (bars, plates, sheets, rods, or wire), and tubes	Seer	0	0	3
b. In manufactures not otherwise specified (plain, tinned, nickeled, silvered, or gilt)	Seer	0	4	0
C. Lead, tin, zinc:				
a. Cast or rolled (plates, bars, sheets, and wire)	,,	0	0	1½
b. In manufactures not otherwise specified (plain, varnished, silvered, or gilt)	Seer	0	1	0
D. Iron and steel:				
a. Cast, hammered, or rolled (in bars, rods, hoops, angle and T-iron, in wire, or in plain, or corrugated sheets, whether coated with zinc, copper, tin or not), including chains, anchors, and grapnels	Seer	0	0	0¾
b. In columns, tubes, net work, railings, tanks, and other similar articles, not specially mentioned, to be used for building purposes (plain or galvanized)	Seer	0	0	3
c. Locks, bolts, latches, hinges, door-handles, ornaments, and other small articles for use in buildings; utensils, with or without handles, and other manufactures not separately specified, plain, painted, galvanized, tinned, or enamelled	Seer	0	1	0
d. Cutlery without handles, or with handles of materials not specified below	Seer	0	2	0
Cutlery with handles of mother-of-pearl, tortoise-shell, ivory, or rhinoceros horn	Seer	0	4	0
Cutlery with handles inlaid with gold or silver	,,	0	6	0
Oil-cloth	,,	0	1	6
Oils: Cocoa-nut	Gallon	0	6	0
Sesamum	,,	0	6	0
Fish or linseed and other kinds not specified	,,	0	1	3
Paper: Writing paper and envelopes, with or without printed matter	Seer	0	2	0
Playing cards (in addition to the stamp)	,,	0	4	0
Cardboard, pasteboard, packing paper, blotting paper, and paper for cigarettes	Seer	0	3	0
Printing paper		Free		
Other kinds	Seer	0	2	0
Perfumery, such as aromatic pomades, tooth powders, aromatic vinegars, scented pastes and pastilles	Seer	0	3	0
Precious stones, viz., real pearls or seed pearls		½% *ad val.*		
Phosphorus or phosphorus matches	Seer	0	4	0
Watches and clocks: Pocket watches		10% *ad val.*		
Clocks and watches not otherwise specified		14% *ad val.*		
Sewing silks of all colours	Lb.	0	3	0
Rattans	Maund	0	3	0
Soap	Seer	0	0	6
Do., in tablets or balls	,,	0	1	0
Salt	Maund	2	8	0
Gaseous waters—soda and lemonade	Doz. bots.	0	0	6

Note.—By Decree of August 10, 1903.—Mineral waters of Portuguese origin, imported for consumption in the Transmarine Provinces . . . shall be admitted free of all Customs and consumption duties.

For surtax on foreign mineral and medicinal waters, see tariff of San Thomé.

Classification.		Rates of Duty. Rs.	an.	pie.
Tobacco: Leaf	Seer	0	1	6
In rolls or cakes	,,	0	5	0
Cut	,,	0	12	0
Cigars	,,	0	10	0
Cigars made in India	,,	0	7	0
Snuff, Indian (so-called "*de Balagate*")	,,	0	2	0
Tissues: A. Of pure silk, in the piece or in made-up articles	Seer	5	9	6
Do., so-called Shanghai	,,	4	0	0
B. Tissues of wool in the piece or in made-up articles:				
a. Cloths, casimirs, lastings, shawls of pure wool	Seer	1	8	0
b. Merinos, light tissues, alpacas, flannels, lace, knitted tissues and hosiery damasks, velvets, and other tissues of pure wool not specified, of whatever kind or quality	Seer	1	2	0
C. Tissues of linen of whatever kind or quality, in the piece or in made-up articles	Seer	0	8	6
a. Hessians, sail-cloth, and coarse packing cloth of flax or similar materials	Seer	0	1	0
D. Tissues of cotton, in the piece or in made-up articles:				
a. Collars and cuffs	Seer	2	4	0
b. Lace, drills, velvety tissues (plushes, velveteens, velvets), damasks, satinettes, bordered counterpanes, fine net, bobbinet, crape	Seer	0	6	0
c. Serge, unbleached, "*elefantes*," calico, "*setinelocke*," and tissues for lining	Seer	0	4	0
d. Cloths for females, "*ramales*," "*pudvens*," not bordered with silk, "*travates*"	Seer	0	3	3
e. Cloths for females and "*zoddés*" bordered with silk or with silk and galloon		14% *ad val.*		
f. All other tissues not specified	Seer	0	5	0
Tiles	Thousand	0	3	0
Bricks	,,	0	6	0
Colours in powder, except those mentioned in the free list	Seer	0	0	3
Colours prepared in any manner; writing ink; varnishes	Seer	0	0	6
Carriages and vehicles for the carriage of passengers		10% *ad val.*		
Candles of all kinds; white wax	Seer	0	1	6
Glass: Looking glasses up to 16 ins. square	,,	0	1	0
Do., from 16 to 64 ins. square	,,	0	6	0
Do., from 64 ins. square upwards, including the frames	Seer	0	8	0
Glass of any kind or quality not specified, including window glass	Seer	0	2	0
Artificial gems and imitation pearls	,,	0	4	0
Common black or green glasswares	,,	0	0	1½
Vinegar	Gallon	0	2	0
Whalebone; teeth, elephants' or hippopotamus'; tortoise shell; horns; bones, hoofs, and claws of all kinds; ebony and other black woods		4% *ad val.*		
All other articles not specified		14% *ad val.*		

Note.—Goods and merchandize of national production, and goods nationalized in Portugal and the adjacent islands, imported through the custom-houses of Portuguese India, will pay 50 per cent. of the duties fixed by the above table. The only exceptions to this are:—Portuguese wines of whatever quality, made from grapes, which will pay 6 annas per imperial gallon; and spirits and strong waters (including spirits employed in drugs and medicines); aromatic spirits, liqueurs, beer, and salt, which will pay as above provided for.

Cotton stuffs of any description and of any origin imported into Portuguese India for the purpose of being dyed or printed and afterwards re-exported will be admitted free of duty. Such stuffs must be re-exported within the space of one year from the date of importation.

Decree of January 30, 1911.

Art. 1.—The following goods are allowed to be re-imported free of duty through the Customs of Portuguese India:—

(*a*) Cattle, carriages and other vehicles.

(*b*) Articles returning from foreign exhibitions.

(*c*) Merchandise of any description re-imported for duty proved reasons.

(*d*) Goods forwarded abroad for improvement or repair.

Art. 2.—In order to receive the benefit of duty-free re-importation, it will be necessary that:—

1. The importer make an application to the chief of the Customs concerned.

2. The goods re-enter through the Custom-houses of export.

3. The re-importation be effected within six months if the goods were despatched to India, and within twelve months if despatched to any other destination.

4. They be actually re-imported by the exporters.

5. All the characteristic marks of the goods be duly noted at the time of export to enable complete identification of same on re-entry.

6. All Customs documents of the place of return shipment (duly legalised by the Portuguese consul) showing the identity of the goods, be produced.

Art. 3.—Goods exported with a declaration that they are to be re-imported shall not be liable to export duties, but security must be given for the amount which will be forfeited to the Treasury if the goods are not re-imported within the time stated in par. 3 of Art. 2 of the present Decree.

TARIFF B.—ARTICLES EXEMPT FROM IMPORT DUTIES.

Manure for agricultural purposes
Staves and empty casks
Cotton in the pod, raw, twisted, or in wicks:
  a. Yarns of unbleached, bleached or dyed cotton of all sizes for weaving
Cocoa fibre, raw or spun, lightly twisted
Wagons for the carriage of merchandize and wheels for the same
Coal of all kinds and qualities
Tallow, crude or cleaned
Wax, crude or prepared in casks, not white
Isinglass and glue
Dyes and colours:
  Vegetable—
    "*Ardas*"
    Pomegranate rind
    Cussomba
    Dhauri leaves
    Indigo
    "*Ludar*"
    Gall nuts of all qualities
    "*Xaqueçar*"
    "*Paruas*" or "*paduas*"
    Madder (*munjeet*) of all qualities
    Sarangui root
    Sapan or Brazil wood
    Aniline colours (magenta and roseine)
    "*Tumolpatar*"
    Orchilla
  Mineral: Green copperas (sulphate of iron)
    Blue copperas (sulphate of copper)
    Alum stone (sulphate of alumina and potash)
    Animal: Cochineal
Steam vessels
Vessels constructed of one particular kind of wood ("*tonas calmadias*")
Cases of instruments, mathematical or surgical
Tools, implements, machines, instruments and utensils for agricultural purposes and for industries of all kinds
Fruits (fresh) and pot herbs
Ice
Sesamum
Scientific instruments
Berlin wool
Alkalis: Soda ash
    Soda crystals
    Potash of commerce
Shells and stuffed animals for museums
Domestic birds (fowls &c.) at Diu
Pulse and berries
Milk
Firewood, at Diu
Flax and hemp, raw
Books, maps, music, prints, lithographs, or manuscripts, stitched or bound, globes, terrestrial or celestial
Indian butter ("*lomim*"), at Diu
Machines, including sewing machines
Railway material: Carriages
    Rails
    Machinery
    Sleepers
    Other, not specified
Gold and silver coin of any nationality, and copper coin from British India
Gold in nuggets, bars, fragments, or dust; also in leaf for gilding
Eggs
Paper for printing
Stones for masonry, in the rough or cut; millstones
Oil-cake (residue of almonds, cocoa nuts, and oleaginous seeds after the oil has been extracted)
Platina, in the rough, or in fragments, bars, or powder; also in leaf for silvering
Silver, in the rough, or in fragments, bars, or powder; also in leaf for silvering
Presses, lithographic and typographic
Cocoa and mango shoots for planting
Bags and sacks of all kinds
Seeds for agriculture
Oleaginous seeds
Sulphate of quinine
Printing and lithographic ink
Printing type
Meat, fresh
Husks, cotton seed, and all other products for use as food for cattle

TARIFF C.—DUTIES TO BE LEVIED ON EXPORTS AT ALL THE CUSTOM-HOUSES IN PORTUGUESE INDIA WITH THE EXCEPTION OF THAT AT MORMUGAO.

CLASSIFICATION.		RATES OF DUTY. Rs.	an.	pie.
Areca	Cwt.	0	0	1½
Birds, viz.: Turkeys and geese	Dozen	0	6	0
Ducks	,,	0	3	0
Bamboos	Hundred	0	2	0
Lime		5 % *ad val.*		
Potatoes (at the coast Custom-houses only)	Cwt.	0	0	3
"*Xembi*" and "*Mareta*" bark	100 bundles	0	0	6
Chestnuts "*de caju*" in the shell	Cwt.	0	1	6
Chestnuts, without the shell	,,	0	3	0
Cocoa nuts	Thousand	0	1	0
Coprah (at the land frontier only)	Maund	0	0	6
Firewood "*lotingués*," "*patingas*"	Ton	1	8	0
Wood of all kinds (other than in furniture and utensils, which are free)	Ton	1	1	6
Firewood and wood (other than in furniture and utensils, which are free) at Damão	Candil	0	3	0
Palm leaves	Hundred	0	0	1½
Fish, dried, not salted—Diu	Cwt.	0	0	3
All other articles not specified		Free		

Decree of May 19, 1909, prohibiting the importation and sale of cocaine.

The importation and sale of cocaine is prohibited in the State of India, except for the use of apothecaries and for medicinal purposes, and in a total quantity of 2 kilogrammes per year, allottable in accordance with regulations issued by the Governor-General.

The exportation is prohibited by sea or land of the skins or feathers of undomesticated birds, with the exception of ostrich feathers, and skins and feathers exported *bona fide* as natural history specimens.

ROUMANIA

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MONEY, WEIGHTS & MEASURES.—The monetary unit of Roumania is the leu of 100 centimes or bani = 9½d. For weights and measures this country has adopted the metrical system. Commercial language: French is mainly used.

The duties as fixed by the commercial treaties concluded with the United Kingdom, Austria-Hungary, Germany, Belgium, France and Italy, are indicated in the conventional Tariff column of duties by the letters "U K," "A," "G," "B," "F," and "I" respectively and also the notes relating thereto.

The words printed in *italics* are those which were added by the treaty between Roumania and Germany. The advantage of all concessions which Roumania may accord to other countries, as well as the concessions already made to those above mentioned, will be extended to the United Kingdom in virtue of the most-favoured-nation clause in the Anglo-Roumanian treaty of October 30, 1905.

Products of countries with which no commercial conventions can be concluded owing to their levying differential rates on Roumanian goods, shall be liable, on importation into Roumania, to a surtax of 50% on the duties fixed in the general tariff; duty free articles shall be subject to a duty of 30% *ad valorem*. Should the said countries apply duties amounting to prohibition, the Government, after duly taking into consideration the economic and manufacturing interests of the country, may in case the Legislative Bodies are not in session, and subject to subsequent ratification by them, increase as they think fit, up to prohibition, the duties affecting all or any part of the goods or products originating from, or nationalized in, those countries. When, for various reasons, said countries do not allow any product of Roumanian origin to cross their territory in transit, the transit of all products of such countries shall be prohibited in Roumania.

Note.—Goods which in the present tariff are followed by an asterisk * are dutiable on *gross weight*. For goods dutiable on legal net weight and real net weight, and also those liable to the ½% tax, together with the tare allowances and Law relating thereto, see end of Tariff.

For special rates applicable to Turkey see end of Tariff.

n.s.m. = not specially mentioned.

IMPORT DUTIES (In force March 1, 1906).

Nos.	GOODS.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
1	Horses:			
	Stallions and geldings—			
	a Over 5 years of age	per head	25 00	25 00
	b Under 5 ,,	,,	15 00	15 00
	Mares	,,	10 00	10 00
	Sucking colts	,,	1 00	1 00
	Stallions &c. for breeding purposes (with the consent of the Minister of Commerce)	,,	20 00	20 00
2	Mules and asses	,,	5 00	5 00
3	Bulls and cows	,,	5 00	5 00
4	Oxen	,,	5 00	5 00
5	Buffaloes, male and female	,,	20 00	20 60
6	Young bulls, steers, heifers, and young buffaloes	,,	4 00	4 00
7	Calves	,,	3 00	3 00
8	Rams, sheep, goats, male and female, lambs and kids	,,	3 00	3 00
9	Pigs and sucking pigs of any age	per 100 kil.	6 00	6 00
10	Poultry, large and small	per head	0 25	0 25
11	‡ Birds, n.s.m.	,,	0 20	0 20
12	Live game, furred and feathered, of all sizes	per head	0 20	
13	Sporting and pet dogs	,,		
14	Hives, with live bees	each		
15	Live animals n.s.m.	per head		
16	Butchers' meat, fresh	per 100 kil.	30	
17	Hams, not smoked or in brine	,,	70 00	70 00

‡ The export of small birds (larks &c.) useful for agriculture, as also the export of their feathers, is prohibited.

Nos.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
18	Game of all kinds and poultry, dead.... per 100 kil.	40 00	40 00
19	Meat, salted, in brine or dried ,,	35 00	35 00
20	Meat, smoked, pork products of all kinds, preserved meats and game in every kind of hermetically sealed receptacle, and hams preserved in brine.... per 100 kil.	100 00	100 00
21	Pâtés of game, poultry, or of *foie gras* .. per 100 kil.	120 00	70 00 F
22	Soup and extract of meat, in tablets, or any other form for consumption .... per 100 kil.	150 00	150 00
23	Milk, fresh, boiled, sour (*putina*)..... per 100 kil.	5 00	5 00
24	Cream..... ,,	25 00	25 00
25	Butter, fresh, salted, or melted* ,,	50 00	50 00
26	Margarine and other comestible greases* per 100 kil.	140 00	140 00
	Note to No. 26.—Artificial vegetable butters are to be classed under this heading.		
ex 26	Lard, bacon and hogs' fat..per 100 kil	40 00	40 00
27	Cheese of all kinds, also condensed milk per 100 kil.	75 00	75 00
28	Mullet, carp, silure, tench, and Danube herrings, fresh .....per 100 kil.	15 00	15 00
29	Do. Do. salted ,,	10 00	10 00
	Note.—Carp salted, falls under No. 35		
30	Mullet, silure, tench, Danube herrings, dried or smoked .....per 100 kil.	25 00	25 00
31	All kinds of sturgeon, and perch, fresh.. per 100 kil.	20 00	20 00
32	All kinds of sturgeon, and perch, salted per 100 kil.	25 00	25 00
33	Salmon, sole, turbot, skate, trout, and salt-water eels, fresh or salted..... per 100 kil.	40 00	40 00
34	Fresh fish n.s.m.* ..... ,,	10 00	10 00
35	Salted and dried fish (incldg. carp) n.s.m. per 100 kil.	5 00	5 00
36	Smoked fish (incldg. carp), n.s.m. ,,	20 00	20 00
37	Stockfish and herrings, in brine ,,	10 00	10 00
	Note.—Only herrings in brine are included in this number.		
38	Tziris (kind of dried mackerel) and salted mackerel .....per 100 kil.	20 00	20 00
39	Tunny fish and roach ..... ,,	30 00	30 00
40	† Sardines, hamsis, coliaron lia, stavridia and sardelia in brine:		
	a In kegs .....per 100 kil.	12 00	12 00
	b In all other receptacles ,,	20 00	20 00
41	Cuttlefish, lobsters, and oysters, fresh .. per 100 kil.	30 00	30 00
42	Mussels and other shell fish, snails, and cray-fish*.....per 100 kil.	10 00	10 00
43	Preserves of smoked fish; fillets of huso, called "*batog*," and "*balikt*" of cod, of all kinds of sturgeon, salmon, trout, eels and red mullet; also cooked lobster and shrimps.....per 100 kil.	50 00	50 00
44	Preserves of fish, crustaceans and molluscs, in hermetically sealed boxes, in grease, oil, or vinegar.....per 100 kil.	75 00	75 00
ex.44	Sardines and tunny in oil ,,	—	50 00 F
45	So-called Russian sardines ,,	50 00	50 00
46	Caviar of every kind of sturgeon, fresh, drained, or pressed, and botargo per 100 kil.	150 00	150 00
	Note.—Spawn imported for pisciculture, with a certificate from the Ministry of Commerce, is free of duty.		
47	Roes:		
	(*a*) Of carp, *cosac*, pike, *taran*, and other kinds.....per 100 kil.	10 00	10,00
	(*b*) Fresh n.s.m. sinews of huso and sterlit, soft roes and other edible fish residues..... ..per 100 kil.	15 00	15 00
48	Refined fish oil, for medicinal purposes per 100 kil.	15 00	15 00
49	Isinglass, of huso and of sturgeon of all kinds.....per 100 kil.	200 00	200 00
50	Eggs (liquid yolks and white)* ,,	10 00	10 00
51	Honey, extracted or in the comb or in hives of which the bees have been killed.....per 100 kilog.	25 00	25 00
	Note.—When honey is imported in hives, of which the bees have been killed, the weight of hives will be deducted, and duty levied on them separately.		
52	All kinds of tallow and animal fats, non-edible, for industrial purposes, denaturated, at the expense of the importers per 100 kil.	20 00	20 00
53	Fish greases not mixed with other substances, for industrial purposes* .... per 100 kil.	6 00	6 00
54	Ants' eggs and small worms ....per kil.	0 20	0 20
55	Cantharides, dried..... ,,	1 00	1 00
56	Wax (bees'), pure, white or yellow per 100 kil.	80 00	80 00
	Articles of wax, of all kinds, except articles of millinery.....per 100 kil.	200 00	200 00
	Ambergris..... per kil.	80 00	80 00

† Fish provided for in this number, in brine, though boiled, also the same in oil or vinegar, is dutiable as preserves of fish.

Nos.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
59	Buffalo and ox hides, calf, sheep, lamb, goat, kid, horse, and pig skins, with or without the hair, and all skins other than furs, fresh or salted*..per 100 kil.	4 00	4 00
60	Do. dried, or treated with ashes* ,,	8 00	8 00
61	All kinds of tanned hides for sole leather and straps*.....per 100 kil.	120 00	120 00
62	Back-pieces, tanned, for sole-leather, and all other hides cut from the back per 100 kil.	130 00	130 00
63	Hides of large cattle (*toval*), tanned; so-called "white" hides; young cow-hides (*teletin*); calf-hides (*spalt, vax*), for all purposes, and all tanned hides of large cattle, not varnished* per 100 kil.	125 00	125 00
64	Tanned sheep-skins, lamb, pig, goat and kid skins, so-called chamois leather, morocco, sheep-leather,* in any form per 100 kil.	140 00	140 00 G
	Kid leather ..... ,,	—	120 00 G
65	Fine skins for gloves, buckskins, vellum, and patent leathers of all kinds and of any colour and other skins n s.m. per 100 kil.	200 00	175 00 G
66	Pieces of tanned hides of all kinds not more than 5 centimetres side, also pieces of fur exceeding 9 cm. unsewn* per 100 kil.	10 00	10 00
67	Leather parings and dubbin*. ,,	6 00	6 00
	Note to Nos. 61-67.—The method of tanning has no influence on the tariff classification (*G*).		
68	Transmission belts, flat or round per 100 kil.	160 00	150 00 UK / 160 00 G
69	Harness and the accessories of same per 100 kil.	200 00	200 00
70	Saddles and their accessories, and whips of leather.....per 100 kil.	250 00	250 00
71	Leather wares of all kinds for personal use, travelling articles, cases, portfolios and bags for school children, manufactured from the leather in No. 63, or in which leather predominates ..... per 100 kil.	220 00	220 00
ex. 71	Bags and purses, manufactured from the skins enumerated in No. 63, or of ticking, whether combined with common materials or not..per 100 kil.	--	220 00 A
72	Leather wares of all kinds manufactured from skins in No. 64.....per 100 kil.	230 00	230 00
ex. 72	Bags and purses, manufactured from the skins enumerated in No. 64, whether combined with common materials or not .....per 100 kil.	—	230 00 A
73	Articles of fine leather, such as reticules, purses, cigar-cases, and all other articles manufactured from the skins in No. 65 (except gloves), even combined with other common materials per 100 kil.	250 00	250 00
74	Leather articles of all kinds, combined with fine materials and precious metals per 100 kil.	500 00	500 00
	Note.—The following are to be considered as fine materials, namely: Amber, tortoise-shell, mother-of-pearl, ivory, real jet, meerschaum, precious and semi-precious metals, lace, embroideries, also all articles of silk, and tissues and nets, containing 30 % or more of silk.		
75	Boots and shoes made up, or merely cut out, of leathers in No. 63..per 100 kil.	500 00	500 00
76‖	Do. Do. in No. 64 ,,	650 00	650 00
77	Do. Do. in No. 65 ,,	800 00	800 00
78	Boots and shoes of different kinds of leather	Dutiable as the leather of the highest rate of duty.	Dutiable as the leather of the highest rate of duty.
79	Boots and shoes of leather, combined with felt, wool, cotton, or linen material, or simply made of these tissues, with or without rubber soles per 100 kil.	650 00	650 00
80	Boots and shoes of silk, combined with leather.....per 100 kil.	800 00	800 00
81	Leather gloves of all kinds, even with fur or lined; and gloves of tissue combined with leather .....per kil.	12 00	3 00 I
82	FURS—Furred skins† of the stag, roe-buck, dog, sheep, lamb, goat, kid, domestic cat‡, and of hares and rabbits of all kinds; racoon‡, opossum‡, and musk rat‡:		
	a. Undressed .....per 100 kil.	50 00	50 00
	b. Dressed..... ,,	100 00	100 00

‖ Boots and shoes of leathers enumerated in No. 64, with tips of patent leather, are dutiable under this number (A).

† Hair skins of the sheep, lamb, goat and kid are tariffed under Art. 59 if imported raw or salted; under Art. 60 if imported dried or after treatment with ashes, and under Art. 82*b* if imported dressed.

‡ These are added to No. 82 by the Treaty with Germany. In the "General" tariff they are dutiable under No. 83.

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
83 Furred skins of the bear, wolf, badger, dormouse, red and white fox, and from the back of the fox called "*shou far*;" furred skins of the common fresh water otter, minever, wild cat, Russian hares, black and white, in imitation of sable and known as "*carsac*," "*karakulasch*," mink ("*noerz*"), "*volaby*"; astrakhan (excepting the stillborn), Siberian wolf, black bear, Thibetan lamb, beaver, caracul, nutria, and the skins of swans, pelicans, divers, and of all other downy birds, and all furs not specially mentioned:		
a. Undressed .....per kil.	1 50	1 50
b. Dressed..... ,,	3 00	3 00
84 Furred skins of the stillborn astrakhan; of the blue fox, black fox, sea-otter, martin ermine, chinchilla, Kamschatkan otter, Russian and Canadian sable:		
a. Undressed .....per kil.	10 00	10 00 G
b. Dressed..... ,,	20 00	20 00 G
Note to Nos. 83 *and* 84.—Furred skins, dressed, imitating skins charged with higher duties (except astrakhan), pay the duties applicable to the skins themselves and not to those which they imitate (*G*).		
85 Furs enumerated in Nos. 82, 83 and 84, imported sewn together in sheets	Treble the duty on the furs.	Treble the duty on the furs.
e.c. 85 Furs enumerated in Nos. 83 and 84, imported sewn together in sheets	—	Double the duty on the furs. F
86 The same, made up by means of stitching only, but not combined with other materials	Four times the duty on the furs.	Treble the duty on the furs. F
87 The same, made up into clothes or other articles combined with other materials	Five times the duty on the furs.	Four times the duty on the furs. F
88 Natural wools, raw (with the grease)* per 100 kil.	2 00	2 00
89 Natural wools, washed, scoured, also unravelled spinning, weaving and tanning waste* .....per 100 kil.	10 00	10 00
90 Natural wools, combed or carded:		
a. Undyed* .....per 100 kil.	20 00	20 00
b. Dyed*..... ,,	25 00	25 00
91 Woollen waste* ..... ,,	5 00	5 00
92 Artificial wool* ..... ,,	20 00	20 00
93 Yarns, woollen, single, undyed, per 100 kil.	50 00	50 00
94 Yarns, woollen, single, bleached or dyed, per 100 kil.	60 00	60 00
95 ,, ,, of 2 threads, undyed.. per 100 kil.	60 00	60 00
96 ,, ,, of 2 threads, bleached or dyed ....per 100 kil.	70 00	70 00
97 ,, ,, of 3 or more threads, undyed ..per 100 kil.	100 00	100 00
98 ,, ,, of 3 or more threads, dyed or bleached .... per 100 kil.	130 00	115 00 G
Note.—Woollen yarns, mixed with the hair of other animals, in which the wool preponderates in weight.	Dutiable as pure woollen yarns.	Dutiable as pure woollen yarns.
Yarns, manufactured from the hair of the camel, alpaca llama, vicuna, or cashmere goat, whether pure or mixed, the hair of the said animals preponderating.	Ditto	Ditto
99 Mohair yarns, pure or mixed with the hair of other animals, and yarns manufactured from the hair of all animals other than those enumerated above.	Half the duty on woollen yarns.	Half the duty on woollen yarns.
100 Tissues and stuffs of wool, weighing 800 grammes or more per square metre .....per 100 kil.	130 00	130 00
101 Tissues and stuffs of wool, weighing from 800 to 600 grammes per square metre .....per 100 kil.	210 00	150 00 G
102 Tissues and stuffs of wool, weighing from 600 to 400 grammes per square metre.....per 100 kil.	260 00	175 00 UK, G. I
103 Tissues and stuffs of wool, weighing from 400 to 200 grammes per square metre .....per 100 kil.	320 00	200 00 G, I
104 Tissues and stuffs of wool, weighing less than 200 grammes per square metre.....per 100 kil.	380 00	275 00 G
105 Cut pieces, not exceeding 7 metres, of the tissues and stuffs enumerated in Nos. 100 to 104 inclusive, excepting cut pieces for men's clothing, trousers and jackets.	Double the duty on the tissues.	Double the duty on the tissues.
Note 1.—Tissues and stuffs of camels' hair, alpaca, vicuna, and the hair of all other animals, follow the treatment of tissues and stuffs of wool.		
Note 2.—In the classification of tissues, the number of threads per square centimetre shall be arrived at by adding together single threads and not threads of two or three strands.		

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
106 Turkish, Persian, Indian, or other oriental carpets, weighing more than 3 kilogs. per square metre, per 100 kil.	120 00	120 00
107 The same, weighing 3 kilogs. or less per square metre .....per 100 kil.	200 00	200 00
108 Carpets of wool of any form, with or without the warp of any other textile material, excepting the oriental carpets enumerated in Nos. 106 and 107, whether or not cut, hemmed, or combined:		
a. With cut pile (*tondus*)..... per 100 kil.	130 00	100 00 UK
b. With uncut pile (*boucles*) .... per 100 kil.	150 00	120 00 UK
Note.—All other carpets with uncut pile, whether of wool or the hair of other animals are treated, according to weight, as manufactures of wool or hair.		
109 Indian shawls, also so-called Turkish .. each	30 00	30 00
110 Woollen hosiery:		
a. Gloves .....per 100 kil.	400 00	400 00
b. Stockings and socks, flannels, drawers, vests, caps, hoods and all knitted or netted articles of wool, plain, not combined with other materials ....per 100 kil.	350 00	300 00 G
Note.—No distinction is made as regards gloves, stockings and socks, if these articles are simply cut out, or cut out and sewn or joined by machine, or shaped on the loom. Insignificant accessories, such as buttons and binding, even if of silk, are not considered as decorations in the sense of No. 111 (*G*).		
111 All articles of woollen hosiery, except gloves [*stockings and socks, cut out or cut out and sewn or*] combined with other materials or decorated by hand, embroidered, trimmed with lace &c.	Double the duty on the articles of wool enumerated in No. 110.	Double the duty on the articles enumerated in No. 110. G
112 Trimmings, ribbons, buttons and braids, of wool.....per 100 kil.	300 00	300 00
Trimmings, ribbons and buttons of wool .....per 100 kil.	—	250 00 G
113 Woollen laces and tulles ..... per kil.	6 00	6 00
Note.—Yarns and woven stuffs of every kind, trimmings, and lace-work, of wool mixed with any other kind of material except silk, will be dutiable according to Nos. 93 to 113, inclusive, without any reduction, so long as they contain 25 per cent. or more of wool.		
114 Yarns and woven stuffs of all kinds, trimmings, and lace-work of wool, mixed with any other kind of material, except silk, in so far as they contain less than 25 per cent. [*in weight*] of wool	The duties on articles enumerated in Nos. 93 to 113, with a reduction of 20 per cent.	The duties on articles enumerated in Nos. 93 to 113, with a reduction of 20 per cent.
115 Ordinary felt, made from the hair of oxen, horses, and other animals with coarse hair, even when mixed with wool .....per 100 kil.	75 00	75 00
116 Fine felt, in which wool and fine hair, such as the hair of hares, rabbits, or camels, form the principal material per 100 kil.	150 00	150 00
117 Special felts and tissues (even of cotton), imported for industrial purposes .....per 100 kil.	25 00	25 00
Note.—Special felts and tissues, (even of cotton), in continuous rolls, for paper mills in the country, pay 5 lei per 100 kilos., with permit and under control of the Ministry of Finance.		
118 Shapes of ordinary felt, as specified in No. 115, for hats .....per 100 kil.	200 00	200 00
Note.—By shapes are understood conical felts, which on being superposed fit upon one another and have not so far the definitive form of a hat.		
119 Shapes of fine felt, as specified in No. 116 .....per 100 kil.	300 00	100 00 I
120 Hats, of ordinary felt, as specified in No. 115:		
a. Weighing 1 kil. or more each per 100 kil.	250 00	250 00
b. ,, less than 1 kil. each per 100 kil.	350 00	350 00
Note to No. 120*a*.—This number includes hats of common hard woollen felt weighing over 350 grammes per piece (A).		
121 Hats of fine felt, as specified in No. 116, berets, caps, and fez, with or without tassels .....per 100 kil.	800 00	600 00
122 Articles of felt of all kinds, except hats, made with the felt specified in No. 115.. .....per 100 kil.	100 00	100 0

Nos.		General Tariff. Lei. b	Conventional Tariff. Lei. b.
123	The same, made of fine felt, as specified in No. 116 .....per 100 kil.	300 00	300 00
124	Felt, covered with tar or asphalt, pure, or mixed with sand or any other material*.....per 100 kil.	15 00	15 00
125	Hair of all kinds, raw or prepared, or curled, except human hair* per 100 kil.	10 00	10 00
126	Articles of animals' hair, such as brooms, brushes, paint-brushes, sieves, plumes, and other articles :		
	a. Ordinary, mounted on wood, cane, or iron, neither dyed, polished, nor carved .....per 100 kil.	300 00	300 00
	b. The same, mounted on fine wood, either polished or carved, on bone, horn, or copper..... per 100 kil.	400 00	400 00
	c. The same, mounted on mother-of-pearl, ivory, tortoise-shell, aluminium, silver, and other metals .....per 100 kil.	700 00	700 00
127	Human hair, raw, unwrought..per kil.	5 00	5 00
128	Human hair, manufactures of human hair and all similar articles for wig-makers and hairdressers, made of all kinds of human hair .....per kil.	15 00	15 00
129	Tails of cattle, gold beaters' skins, intestines, bladders, sinews, gall, blood, rennet, and other crude animal remains* ..... per 100 kil.	5 00	5 00
130	Catgut for transmissions and other purposes.....per kil.	2 00	2 00
131	Catgut for musical instruments ,,	6 00	6 00
132	Bones and hoofs* .....per 100 kil.	0 02	0 02
133	Horns in the rough*..... ,,	0 02	0 02
134	Elephants' tusks, whole or in pieces; tortoise shells : whalebone ; shells with mother-of-pearl, in the rough ; and rough coral* .....per kil.	0 10	0 10
135	Articles manufactured from bone, or from the horns or hoofs of buffaloes, oxen and other animals (but not from the materials mentioned in No. 137), or from whalebone, turned, plain, without carving or chasing, also articles of corozo (*steinnuss*)..per kil.	3 50	3 50
	Note. — Mother-of-pearl simply cleaned, elephants' tusks and tortoise-shell simply cut into plates or otherwise, but not further manufactured, are dutiable under No. 135.		
136	The same, carved or chased ....per kil.	4 00	4 00
137	Articles of ivory, tortoise-shell, mother-of-pearl, and other shells, simply turned without carving or chasing per kil.	20 00	20 00
	Note.—Imitations of any of these materials are not included under this No. but pay duty according to the component material.		
138	The same, carved, chased .....per kil.	25 00	25 00
139	Coral waste in the rough; coral waste, pounded ; red coral .... per 100 kil.	40 00	40 00
140	Gelatine imported for industries other than the manufacture of food stuffs per 100 kil.	30 00	30 00
	Gelatine and caseine imported for the manufacture of paper, with permit and under control of the Ministry of Finance .....per 100 kil.	10 00	10 00
ex. 140	Glue..... ,,	—	20 00 A
141	Sponges .....per kil.	1 50	1 50
142	Various animal manures* .. per 100 kil.	0 05	0 05
143	Soaps, ordinary, for washing clothes, &c. per 100 kil.	40 00	40 00
144	Ditto toilet, scented or not ,,	180 00	180 00
145	Stearine in bulk (including spermaceti) per 100 kil.	25 00	25 00
146	Candles of stearine..... ,,	55 00	55 00
147	Feathers of all kinds, and down :		
	a. For beds, and down..... per kil.	2 00	2 00
	b. Powder puffs, combined with common materials..... per kil.	4 00	4 00
	c. The same, combined with fine materials..... per kil.	10 00	10 00
148	Feathers, ornamental, of all kinds, birds' skins and stuffed birds for ornament, articles of feathers for trimming clothes.....per kil.	15 00	15 00
149	Stuffed animals for collections* ,,	0 10	0 10
150	Silkworms' eggs ..... ,,	0 20	0 20
151	Silk cocoons ..... ,,	0 10	0 10
152	Raw silk of all kinds, and floss silk ..... ,,	3 00	3 00
153	Silk yarns :—*a.* Single ..... ,,	1 00	1 00
	b. Twisted .... ,,	1 50	1 50
154	Ditto, dyed ..... ,,	Duty on the undyed yarns with an addition of 0.50 lei per kil.	Duty on the undyed yarns with an addition of 0.50 lei per kil.
155	Yarns of silk waste or floss silk, undyed :		
	a. Single .....per kil.	0 50	0 50
	b. Twisted ..... ,,	0 75	0 75
156	The same, dyed .....per kil.	Duty on the undyed yarns with a surtax of 0.50 lei per kil.	Duty on the undyed yarns with a surtax of 0.50 lei per kil.
157	Sewing silk, silk for embroidery, and for making trimmings and hosiery per kil.	2 50	2 50
158	The same, dyed..... ,,	3 00	3 00
	Note.—Artificial silk of any kind is subject to the same treatment as animal silk.		
159	(1) Tissues of pure silk, undyed or dyed black .....per 100 kil.	1,000 00	1,000 00
160	The same, dyed in any other color or in more than one color, also printed, or woven of dyed yarn per 100 kil.	1,200 00	1,100 00 F
161	Tissues of silk velvet, cut or uncut per 100 kil.	1,300 00	1,200 00 F
162	Tissues of light fine silk, such as tulles, muslins, gauze, crêpes, weighing more than 20 grammes per square metre .. per 100 kil.	1,400 00	1,300 00 F
163	The same, weighing 20 grammes or less per square metre ....per 100 kil.	1,600 00	1,500 00 F
164	Silk hosiery :		
	a. Gloves and stockings ..per 100 kil.	1,500 00	1,500 00
	b. All other netted articles not specially mentioned.... per 100 kil.	1,400 00	1,400 00
	Note. — Stuffs of knitted silk are treated as silk tissues.		
165	Ribbons of silk, of all kinds, of tulle, of gauze, and of velvet .. per 100 kil.	1,600 00	1,600 00
	Note.—Yarns, tissues, hosiery(2) [*and ribbons*] of silk mixed with any other textile material, but containing 50 per cent. or more of silk, are dutiable under Nos. 153-161, 164 and 165, without any reduction (G) (1).		
166	Trimmings and braids of silk per 100 kil.	1,200 00	1,200 00
	Note.—Trimmings and braids(3) with the visible part [*or at least ⅔ of the visible part*] of silk, will be treated as trimmings and braids of silk, without reference to the proportion of materials which they contain [*in the interior*] (G).		
167	Laces of silk .....per 100 kil.	1,800 00	1,800 00
	Note.—Yarns, tissues and hosiery of silk mixed with any other textile material, but containing 20 % or more of silk, are dutiable under Nos. 163-167 without any reduction.		
168	(4) Yarns, tissues and hosiery of any textile material mixed with silk, but in which there is less than 20 per cent. of silk.	Dutiable under Nos. 153-167 with a reduction of 30 per cent.	—
	a Yarns, tissues, hosiery (2) [*and ribbons*] of any textile material mixed with silk, but in which there is less than 50 per cent. of silk	—	Dutiable under Nos. 153-161 and 164-166 with a reduction of 50 per cent. G I Nos. 153-166 F
	Note.—Trimmings and braids will pay duty under this number whenever less than ⅔ of the visible part is of silk, without reference to the proportion of materials which they contain in the interior (*G*).		
169	Wheat and wastes from wheat* per 100 kil.	0 05	0 05
170	Rye* ..... ,,	0 05	0 05
171	Maize*..... ,,	0 05	0 05
172	Barley and winter barley* .... ,,	0 05	0 05
173	Malt, for beer* ..... ,,	15 00	15 00
174	Oats* ..... ,,	0 05	0 05
175	Millet*..... ,,	0 05	0 05
176	Buckwheat* ..... ,,	0 05	0 05
77	Rice, in the husk * ..... ,,	1 00	1 00
178	Rice, without the husk* ..... ,,	5 00	5 00
179	Broken rice imported for industries* per 100 kil.	3 00	3 00
180	Wheat flour of every kind* .. ,,	9 00	9 00
181	Flour from all other cereals and pulse* per 100 kil.	8 00	8 00
182	Feculæ of cereals and potatoes* ,,	12 00	12 00
183	Bran from all kinds of cereals* ,,	1 00	1 00
184	Semolina, pearled barley, groats semolina of maize and millet and every other kind of cereal without the husk per 100 kil.	20 00	20 00
185	Bread, common ship's biscuits, cracknels, wafers* .....per 100 kil.	6 00	6 00
186	Farinaceous pastes, such as macaroni, vermicelli, so-called Italian paste, and all other farinaceous pastes not spe-		

(1) In the classification of tissues the number of threads per square centimetre shall be arrived at by adding together single threads and not threads of two or three strands.

(2) "*Tricots*" is the word used for the "General" tariff; "*bonneterie*" (in the German text "*wirkwaren*") in the German Treaty.

(3) "*Tresses*" is the word used in the "General" tariff; "*cordonnets*" (in the German "*schnurwaren*") in the German Treaty.

(4) Tissues of wool and half wool, mixed with up to 6 % of silk or artificial silk threads, to obtain figures, are subject to the duties of Nos. 153 to 164, with a reduction of 70 % (A).

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
cially mentioned, uncooked, and flours prepared for infants' food per 100 kil.	25 00	25 00
ex. 186 So-called Italian paste (macaroni, vermicelli &c) .....per 100 kil.	—	20 00 I
187 Wafers for sealing, in sheets ,,	60 00	60 00
188 Wafers for sealing, in capsules or in other shapes for particular purposes per 100 kil.	120 00	120 00
189 Ginger bread and so-called "*Brashov*" biscuits.....per 100 kil.	20 00	20 00
190 Fine biscuits (*pâtisserie*), for dessert or tea.....per 100 kil.	60 00	40 00 UK
191 Tapioca, arrowroot, sago, and salep, and flours thereof, also substitutes of the same .....per 100 kil.	20 00	20 00
ex. 191 Tapioca and sago, also flours and substitutes of the same ..per 100 kil.	—	12 00 F
192 Starch, white, and dextrine, white ,,	40 00	40 00
193 Dextrine, colored; sticking paste (for shoemakers); bird lime, and other similar vegetable glues, not specially mentioned, from feculæ and starch per 100 kil.	20 00	20 00
194 Fresh vegetables* .....per 100 kil.	20 00	20 00
Note.—All vegetables, with roots, leaves and fruit, when fresh, are included in this category, as also fresh mushrooms.		
195 Potatoes*.....per 100 kil.	3 00	3 00
196 Beans, broad beans, and peas* ,,	0 50	0 50
197 Lentils, chick-peas, and other farinaceous vegetables not specially mentioned* .....per 100 kil.	5 00	5 00
198 Dried vegetables*..... ,,	22 00	22 00
Note.—Including all vegetables enumerated in No. 194, except farinaceous vegetables, which belong to Nos. 196 and 197, and mushrooms, which belong to No. 199.		
199 Mushrooms and morels of all kinds, dried* .....per 100 kil.	40 00	40 00
200 Truffles, fresh, dried, or preserved in hermetically sealed receptacles per 100 kil.	250 00	200 00 F
201 Vegetables, preserved, in any form or in any kind of receptacle ..per 100 kil.	50 00	45 00 F
202 Hay, straw, and fodder of all kinds, green or dried* ..... per 100 kil.	0 50	0 50
203 Vegetable hair* ..... ,,	10 00	10 00
204 Brushes of vegetable fibre, mounted on wood .....per 100 kil.	150 00	150 00
205 Tobacco in the leaf and prepared tobacco in every form	Prohibited	Prohibited
Note.—Tobacco can only be imported with special authorisation from the administration of the monopoly, and on payment of the special duties fixed by the administration.		
206 Hops, in every form* .....per 100 kil.	25 00	25 00
207 Tea of any quality ..... ,,	25 00	75 00 U K
208 Fresh flowers, bulbs, and roots of plants*:		
a. Bulbs and roots of plants, fresh per 100 kil.	5 00	5 00
b. Chicory root, fresh .... ,,	10 00	10 00
c. Fresh flowers ..... ,,	20 00	20 00
d. Chicory root, dried .... ,,	5 00	5 00
209 Leaves, flowers, fruits, pods, lichens for use in dyeing* ..... per 100 kil.	1 00	1 00
210 Leaves, flowers, fruit and lichens for use in tanning* .....per 100 kil.	1 00	1 00
211 Orange, lemon and other flowers, n.s.m. for medicinal purposes ...per 100 kil.	25 00	25 00
212 Peels, barks, leaves of senna, and all other foliage, plants and roots, not specially mentioned, for medicinal purposes..... per kil.	0 15	0 15
213 Mosses and lichens employed in medicine (except those suitable for dyeing) per kil.	0 15	0 15
214 Seeds: Tobacco, vegetable, garden, forest and fodder seeds, other than those specially mentioned* per 100 kil.	0 20	0 20
215 Oleaginous seeds of all kinds, such as linseed, hemp, colza, rape, litmus, cameline, poppy, mustard, castor bean, sesamum and ground-nut seeds, and all other oleaginous seeds n.s.m.* per 100 kil	0 30	0 30
216 Aniseed, cumin-seed, coriander seed* per 100 kil.	15 00	15 00
217 Juniper berries* ..... ,,	4 00	4 00
218 Mustard, in powder ..... ,,	45 00	45 00
219 Mustard, prepared, and comestible sauces (condiments) of all kinds per 100 kil.	75 00	75 00
220 Seeds, n.s.m. employed in medicine per 100 kil.	15 00	15 00
221 Oils—*a.* Vegetable and greases n.s.m. boiled or not .....per 100 kil.	30 00	30 00
b. Vegetable or animal oleine per 100 kil.	30 00	30 00
c. Oleine for wool weaving, with permit and under control of the Ministry of Finance, also oleine denatured by means of mineral oils for the manufacture of machinery grease .....per 100 kil.	5 00	5 00
d. Palm, imported specially for the manufacture of stearine and under control .....per 100 kil.	20 00	20 00
Note.—Oils prepared with driers are dutiable under No. 845.		
222 Olive oil in barrels, leather bottles and receptacles, weighing over 15 kilogs.; also "*tahin*" .....per 100 kil.	10 00	5 00 I
223 Do. in bottles &c. of 15 kilogs. or less per 100 kil.	18 00	12 00 I F
Note.—Olive oil, mixed with other vegetable oils, in whatever proportion, is dutiable as the vegetable oil with which it is mixed.		
224 Spirits distilled from grain, beet, or molasses, in any receptacle, without the addition of sugar or aromatics per 100 kil.	100 00	100 00
225 Spirits distilled from grain, beet or molasses, combined with sugar and aromatics .....per 100 kil.	150 00	150 00
ex. 225 Liqueurs in casks, bottles or jars per 100 kil.	—	110 00 F
226 Beer (not in bottles and jars) ,,	30 00	30 00
227 Beer, in bottles or jars .... ,,	50 00	50 00
228 Wines and must and grape juice of any kind:		
a. Not in bottles and jars per 100 kil.	80 00	80 00
b. In bottles and jars .... ,,	100 00	90 00 F
229 Sparkling wines ..... ,,	120 00	120 00
ex. 229 Sparkling wines:		
a. In bottles .... ,,	—	100 00 F
b. In demijohns ..... ,,	—	90 00 F
230 Vinegar of wine and of fruits or other materials, aromatic or not, in any kind of receptacle, containing up to 12 per cent. of acetic acid (except essence of vinegar, whether concentrated or diluted) .....per 100 kil.	32 00	32 00
231 Spirits distilled from fruits, roots or plants, such as cognac, rum, "*slibovitsa*," plum and cherry brandies, and others n.s.m .....per 100 kil.	150 00	150 00
ex. 231 Cognac, armagnac, and other natural brandies from wines, natural brandies from fruits, rum and tafia per 100 kil.	—	110 00 F
232 Cider, mead and other fermented beverages, in any kind of receptacle per 100 kil.	30 00	30 00
233 Yeast, of beer and alcohol, liquid or dry, and all other products for raising dough, such as special flours for puddings &c.* .....per 100 kil.	60 00	60 00
234 Fruits, fresh *a.* All kinds except grapes* .....per 100 kil.	15 00	15 00
b. Grapes for the table in baskets or boxes up to 10 kilos.*..per 100 kil.	35 00	25 00
234 *c.* Grapes crushed or uncrushed or musted in any kind of package weighing over 10 kilos.* .....per 100 kil.	50 00	50 00
235 Lemons, oranges, bitter oranges ("*neramze*"), mandarin oranges, and pomegranates* .....per 100 kil.	5 00	5 00
ex. 235 Lemons, oranges, bitter oranges ("*neramze*"), mandarin oranges..per 100 kil.	—	0 50 I
236 Cedrats, fresh pineapples, and other tropical fruits, not specially mentioned, fresh * .....per 100 kil.	12 00	12 00
237 Fruits, dried or scalded, such as prunes, apricots &c. and other dried fruits except tropical fruits* ..per 100 kil.	20 00	20 00
238 Red raisins, dried; dates in boxes; Malaga raisins; figs in boxes; shelled almonds; pistachio-nuts; and other tropical fruits n.s.m. dried, per 100 kil.	20 00	20 00
ex. 238 Shelled almonds ..... ,,	—	10 00 I
239 Ordinary black raisins, dried; dates in bags or baskets, and almonds with the shell* .....per 100 kil.	12 00	12 00
240 Carob-beans, figs on strings and in bags* per 100 kil.	3 00	3 00
ex. 240 Carob-beans ..... . ,,	—	2 00 I
ex. 240 Figs on strings ..... ,,	—	1 50 I
241 Chestnuts, hazel nuts, walnuts* ,,	10 00	10 00
ex. 241 Hazel nuts ..... ,,	—	5 00 I
242 Cocoa-nuts, crushed (coprah); palm-seeds and nuts and fruits used in the manufacture of oils* ....per 100 kil.	0 05	0 05
243 Vanilla and saffron .....per kil.	8 00	8 00
244 Pepper, black and white, long pepper, pepper root, crushed pimento, and amomums [artificial pepper and crushed pepper being prohibited] per 100 kil.	20 00	20 00
245 Cloves, cassia-lignia, cinnamon and cinnamon flowers, nutmegs and mace per 100 kil.	20 00	20 00
246 Olives, salted or in brine, in barrels, baskets or bags* .....per 100 kil.	4 00	4 00
247 Ditto (including green or split olives), preserved, except salted or in brine, as under No. 246 ..... per 100 kil.	30 00	30 00
248 Capers, salted or in brine, in barrels, bottles or tins .....per 100 kil.	35 00	35 00
249 Coffee, raw, of all kinds [coloured coffee being prohibited] .....per 100 kil.	10 00	10 00

Nos.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
250	Coffee, roasted in the bean or ground per 100 kil.	80 00	80 00
251	Essence of coffee, agar-agar, condensed beer, sugar of milk, extract of malt per 100 kil.	100 00	100 00
252	Coffee substitutes, including chicory and other roots, figs, burnt malt, and all other coffee substitutes per 100 kil.	25 00	25 00
253	Cocoa in the bean, with or without the husk, crushed (*broyée*) or not* per 100 kil.	5 00	5 00
254	Ditto, ground or in tablets, without sugar .....per 100 kil.	60 00	60 00
255	Cocoa-butter ..... ,,	20 00	20 00
256	Chocolate and its substitutes, in tablets, powder or other form, whether mixed or not with other alimentary substances.....per 100 kil.	100 00	100 00
257	Sugar, raw; glucose from feculæ or fruits; raw syrups from refineries per 100 kil.	25 00	25 00
258	Sugar, refined, in any form.. ..	35 00	35 00
259	Sugar, candy..... ,,	40 00	40 00
260	Jams; fruits or roots, preserved in honey, sugar, or alcohol; preserves, candies, syrups, jellies, stewed fruits, fruit pulp.....per 100 kil.	110 00	110 00
261	§Rahat louconum, halva .... ,,	80 00	80 00
262	Pulp of prunes and all other fruits, marmalades and juices of every kind of fruit ..... per 100 kil.	25 00	25 00
263	Sweetmeats of every kind:		
	a. Without chocolate ..... ,,	160 00	160 00
	b. With chocolate ..... ,,	200 00	170 00 F
264	Trees and shrubs* ..... ,,	7 00	7 00
265	Grafts of trees* ..... ,,	1 00	1 00
266	Vines—*a.* Grafted*..... ,,	16 00	16 00
	b. Ungrafted, with or without roots* .....per 100 kil.	1 00	1 00
267	Woods, barks, shells and roots for dyeing purposes, as quercitron, madder, curcuma, logwood &c.* ..per 100 kil.	1 00	1 00
268	†Tannins, n.s.m. and extracts for dressing leather*.....per 100 kil.	30 00	5 00 F †
	Note 1.—The duty of 5 lei per 100 kil. for tannins and extracts for dressing leather became operative Sept. 1/14 1908 (Treaties with France and Italy).		
	Note 2.—Tanning extracts, solid, are subject to the same duty (Treaty with France).		
269	Woods, barks, roots &c. for tanning* per 100 kil.	1 00	1 00
270	,, ,, ,, for tanning, ground* .....per 100 kil.	2 00	2 00
271	Firewood of all kinds*..... ,,	0 02	0 02
	Note.—Firewood only includes pieces not exceeding 15 centimetres in thickness and 2 metres in length. Wood shavings pay 0.20 lei per 100 kilos.		
272	Charcoal, in pieces*.....per 100 kil.	1 50	1 50
273	Charcoal, powdered, and carbon for electric arc lamps, and every kind of article in plastic carbon* per 100 kil.	10 00	10 00
274	Trunks of fir and other resinous trees* per cubic metre	1 00	1 00
275	Trunks of oak, beech, walnut, elm, pitch-pine, and other trees* per 100 kil.	1 00	1 00
276	Raw ebony, cedar, box, guaiacum, jasmine, lemon, mahogany, olive, violet, orange, camphor, aloe, sandal, sassafras, and other similar exotic woods* per 100 kil.	4 00	4 00
277	Wood for building purposes, staves and sleepers shaped with the axe or sawn* per 100 kil.	2 00	2 00
ex. 277	Shooks of oak, shaped with the axe .....per 100 kil.	—	0 05 A
278	Wood for building purposes, planed* per 100 kil.	8 00	8 00
279	Staves and bottom pieces of oak, not joined, rough and smooth planed* per 100 kil.	8 00	8 00
280	Casks and barrels of oak* .. ,,	10 00	10 00
281	Staves, bottom pieces, casks, and barrels of any kind of wood; other coopers' wares, of any kind of wood neither painted, decorated, nor stained, nor combined with other materials* per 100 kil.	20 00	20 00
282	Do. painted, stained, decorated, or combined with other materials* per 100 kil.	30 00	30 00
283	Cartwrights' wares, unfinished, such as spokes, tyres, naves, shafts, and all other parts of carts, in the rough* per 100 kil.	10 00	10 00
284	Do. finished, such as spokes, fined down; naves, turned; shafts, shaped, or of one piece, bent by heat, and other articles* .....per 100 kil.	15 00	15 00

§ Rahat, under 261, must be in small pieces ready for retail sale; in any other form it will be treated as jam under 260. When in boxes not more than 5 per cent. (of the total weight) of powdered sugar may be used; all sugar exceeding this amount will be dutiable as sugar.

† Tanning extracts, solid, pay three times the duty stated.

Nos.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
285	Carts, wagons, two-wheeled carts, trucks, and all ordinary vehicles, without springs and finished parts, as wheels, accessories, &c.*..per 100 kil.	20 00	20 00
286	Vehicles on springs for the transport of merchandise, and vehicles without springs for passengers and finished parts of same* .....per 100 kil.	30 00	30 00
287	Heavy vehicles on springs for passengers, such as omnibuses, tram-cars &c. to carry not less than 8 passengers and finished parts of the same* per 100 kil.	40 00	40 00
288	Vehicles on springs for passengers, having less than 8 seats, as also finished parts of same; bath chairs* per 100 kil.	50 00	50 00
	Note.—Various carriages for the Ordnance, and also separate parts of the same, are dutiable under Nos. 285-288 according to kind, except limbers and gun-carriages, which are to be treated in accordance with No. 655*a*.		
289	Cabinet-makers' wares, finished, but not put together, such as sheets of wood for inlaying; parquet flooring not put together, neither veneered nor stained; finished parts for furniture; doors and windows, not put together, neither carved, painted, nor combined with other materials*..... .per 100 kil.	35 00	35 00
290	Cabinet-makers' wares, finished, but neither upholstered, carved, veneered, nor combined with copper or its alloys, nor with nickel or other more valuable metals, not silvered, gilt, nor enamelled; as well as parquet flooring, combined with different woods, put together in squares, veneered per 100 kil.	60 00	60 00
	Note 1.—This number includes furniture of osier, rattan, cane, reed, combined or not with common materials.		
	Note 2.—The classification under this number will not be affected by the presence of simple unapplied mouldings or of gold (non-inlaid) fillets, nor by any combination of parts formed of strips of wood stuck on, nor ornaments obtained by pressure, perforation, or staining, nor combination with plaited wares of straw, rattan, and similar materials (A).		
291	Cabinet-makers' wares (including furniture of bamboo and exotic reeds), finished, upholstered, carved, veneered, combined with other fine materials, gilt, silvered, enamelled ..per 100 kil.	80 00	80 00
292	Ditto, combined with precious metals per 100 kil.	150 00	150 00
293	Small articles of cabinet work, such as boxes, caskets, frames, blind rollers, paper-knives, inkstands &c. combined or not with other common materials .....per 100 kil.	150 00	150 00
294	Ditto, ditto, with fine materials and precious metals.....per 100 kil.	350 00	350 00
295	Turners' wares, ordinary, not painted, stained nor ornamented, even combined with common materials per 100 kil.	40 00	40 00
	Note.—This number includes plain wooden heels for shoes, also common wooden bungs, neither painted nor stained (A).		
296	Turners' wares, stained, painted, ornamented, combined with fine materials.....per 100 kil.	80 00	80 00
297	Small articles of turnery, whether of wood or cane, such as sticks, umbrella handles, whip handles, cigarette cases, pen holders, buttons &c. even combined with any sort of material per 100 kil.	350 00	350 00
ex. 297	Sticks and handles, for umbrellas, not combined with fine materials per 100 kil.	—	150 00 A
	Wooden beads, black ..... ,,	—	100 00 A
298	Tools, handles for tools, apparatus and machines of wood, or which contain more than 70 per cent. of wood, imported for the use of industries and crafts .....per 100 kil.	30 00	30 00
	Note.—Parts and accessories of the foregoing apparatus and machinery, when imported separately or as reserve pieces, are dutiable as wares of the materials of which they are made.		
299	Tootbpicks, wood for matches and shoemakers' pegs .....per 100 kil.	60 00	60 00
300	Wastes of wood, such as xylolithe, xylogenite, and other compressed substances* .....per 100 kil.	20 00	20 00
301	Wares of the substances in No. 300 ,,	50 00	50 00
302	Osiers for plaiting, sedge and common reeds* .....per 100 kil.	0 80	0 80

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
303 Exotic reeds, raw* .....per 100 kil.	3 00	3 00
304 Split reeds for plaiting, also straw, colored or not, for plaiting* per 100 kil.	30 00	30 00
305 Basket-work and brooms of wood, sedge, common reeds, common bark, merely wrought, neither painted, decorated, nor combined with other materials* .....per 100 kil.	20 00	20 00
306 Ditto, painted, decorated, or with other common materials*..per 100 kil.	40 00	40 00
307 Basket-work of reeds, ramie or straw (except plaits for the manufacture of hats), barks, and exotic fibres, not combined one with another* per 100 kil.	80 00	80 00
ex. 307 Furniture beaters, of straw, bark and similar materials .....per 100 kil.	—	50 00 A
308 Basket-work, combined one with another, decorated, plaits for the manufacture of hats, also footwear of such plaits, not combined with other materials* per 100 kil.	120 00	120 00
309 Ditto, manufactured into small articles, combined with fine materials ..... per 100 kil.	350 00	350 00
310 Cork, raw* ..... ,,	0 20	0 20
311 Cork, in sheets, corks for bottles, and other articles* .....per 100 kil.	50 00	50 00
312 Wares of cork waste, even combined with other materials, but in which cork preponderates* .....per 100 kil.	20 00	20 00
ex. 312 Plates and bricks of cork waste, even combined with other materials, viz.; articles so-called "Reform," "Emulgit" .....per 100 kil.	—	5 00 A
313 Tinder, raw or prepared* .. ,,	20 00	20 00
314 Hats† of bast, esparto, palm fibre, straw, or any other material plaited from a single piece, without sewing, unbleached, unfinished, and without trimming.....per 100 kil.	600 00	600 00
315 Ditto, bleached, sized, dyed, or trimmed per 100 kil.	1,000 00	1,000 00
316 Hats of the same materials, but in strips sewn together, made up, but unfinished and untrimmed ..per 100 kil.	1,200 00	1,200 00
ex 316 Hats of straw or chip, in strips sewn together, unbleached, not sized and untrimmed.....per 100 kil.	—	900 00 I
317 Ditto, bleached, sized, dyed or trimmed per 100 kil.	1,500 00	1,500 00
Note.—Hats of the above-mentioned materials, trimmed with flowers, feathers, gauze, or other millinery work, are classed under No. 395.		
ex 317 Hats of straw or chip in strips sewn together:		
a. Bleached or sized, but untrimmed .....per 100 kil.	—	1,000 I
b. Trimmed ..... ,,	—	1,100 I
318 Jute, abaca, phormium tenax, lime bark, raphia, and other vegetable textile materials, n.s.m:		
a. Raw*.....per 100 kil.	1 00	1 00
b. Combed*..... ,,	2 00	2 00
319 Hemp, flax, ramie:		
a. In any condition up to and including stripping by hand*..... per 100 kil.	8 00	8 00
b. Combed*..... ,,	15 00	15 00
320 Cotton, raw, or in the wool* ,,	1 00	1 00
321 Cotton, carded or combed, and cotton waste for cleaning machines* per 100 kil.	6 00	6 00
322 Wadding, in layers, gummed or not, excepting medicated cotton wool:		
White .....per 100 kil.	16 00	16 00
Colored..... ,,	25 00	25 00
323 Medicated cotton wool, cleaned, sterilized or not, treated with carbolic, iodoform, or other preparations..... per 100 kil.	32 00	32 00
Note.—Tissues and yarns, sterilised, or treated with carbolic acid or iodoform, and other similar articles used for surgical dressing, are classified according to the material of which the respective tissues and yarns are manufactured.		
324 Single yarns of jute, abaca, phormium tenax, lime bark, raphia, and other vegetable textile materials, n.s.m. unbleached, undyed, measuring per kil.:		
a. Up to 4,000 metres ..per 100 kil.	4 00	8 00 U K
b. From 4,000 to 7,500 metres .... per 100 kil.	6 00	12 00 U K
c. Above 7,500 metres .. ,,	12 00	25 00 U K
325 The same, bleached or dyed.....	Duty on unbleached yarns, plus 6 lei per 100 kil.	Duty on unbleached yarns, with an addition of 5 lei per 100 kil. U K
326 Yarns of the same materials, twisted of two or more strands, unbleached, undyed, measuring per kil.:		
a. Up to 4,000 metres.. per 100 kil.	8 00	8 00
b. From 4,000 to 7,500 metres ,,	12 00	12 00
c. Above 7,500 metres ,,	25 00	25 00
327 The same, bleached or dyed.....	Duty on unbleached twisted yarns, according to class, plus 8 lei per 100 kil.	Duty on unbleached twisted yarns, according to class, plus 8 lei per 100 kil.
328 Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.:		
a. Up to 2,000 metres....per 100 kil.	25 00	25 00
b. From 2,000 to 10,000 metres .. per 100 kil.	35 00	35 00
c. Above 10,000 metres.. ,,	45 00	45 00
Note.—Single flax yarns, unbleached, undyed, of any length, pay 8 lei per 100 kilos. until such time as they are manufactured in the country, after which they shall be dutiable as hemp and ramie yarns.		
ex. 328 Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.:		
b. From 2,000 to 10,000 metres .... per 100 kil.	—	35 00 A
328*a* Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.:		
Above 10,000 metres....per 100 kil.	—	45 00 B
329 The same, bleached or dyed	Duty on undyed yarns, according to class, with an addition of 30 per cent.	Duty on undyed yarns, according to class, with an addition of 30 per cent.
330 Yarns of hemp, flax, ramie, twisted of two or more strands, unbleached, undyed, measuring per kil.:		
a. Up to 2,000 metres...per 100 kil.	35 00	35 00
b. From 2,000 to 10,000 metres.... per 100 kil.	48 00	48 00
c. From 10,000 to 20,000 metres .. per 100 kil	60 00	60 00
d. Above 20,000 metres ,,	85 00	85 00
331 The same, bleached or dyed	Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent.	Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent.
332 Sewing thread, in skeins, on cards or reels or in balls [*of any textile material other than cotton*]	Duty on bleached or dyed twisted yarns, according to class, with an addition of 30 per cent.	Duty on bleached or dyed twisted yarns, with a surtax of 30 per cent. G
333 Cotton yarn, single, unbleached, undyed, per 100 kil.	3 00	§5 00 U K, I
334 The same, bleached ..... ,,	5 00	§8 00 U K, I
335 The same, dyed or printed .. ,,	12 00	§18 00 U K, I
336 The same, mercerized ..... ,,	14 00	§20 00 U K
337 Cotton yarn, of two or more threads, single twist	Duty on the single yarns of which composed, plus 6 lei per 100 kil.	Duty on the single yarns of which composed, plus 8 lei per 100 kil. U K, I
338 Cotton yarn, of four or more threads, multiple twist	Duty on the single yarns of which composed, plus 12 lei per 100 kil.	Duty on the single yarns of which composed, plus 16 lei per 100 kil. U K, I
339 Cotton thread, prepared for sewing, in balls, or on cards, or reels, or in any other form for retail sale, undyed per 100 kil.	75 00	50 00 U K
340 The same, mercerized, dyed ,,	100 00	60 00 U K
341 Cotton yarn, twisted, on rollers or spindles &c. ready for the loom	Duty on the yarns of which composed, plus 0 50 lei per 100 kil.	Duty on the yarns of which composed, plus 1 lei per 100 kil.
342 Twine of Manila hemp, single, in skeins, imported for binding sheaves* per 100 kil.	6 00	6 00
Note.—The law of May 28, 1891, is repealed.		
343 Cordage and twine of jute, abaca, phormium tenax, raphia, Manilla hemp, and other vegetable textile materials n.s.m. twisted, of any number of strands, tarred or not:*		
a. Above 10 mm. in diameter* per 100 kil.	60 00	60 00
b. From 10 to 2 mm. in diameter* per 100 kil.	70 00	70 00
c. Less than 2 mm. in diameter*	Duty on twine & rope of hemp.	Duty on twine & rope of hemp.

† Hats of straw or bast, trimmed for ladies, are treated as millinery.

§ Duty fixed as a result of Notes exchanged subsequently to the conclusion of the Anglo-Roumanian Treaty.

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
344 The same, bleached or dyed*	Duty on unbleached rope or twine, with an addition of 30 per cent.	Duty on unbleached rope or twine, with an addition of 30 per cent.
345 Rope and twine of hemp, flax, or ramie, twisted, of any number of strands, tarred or not:*		
a. Above 10 mm. in diameter* per 100 kil.	70 00	70 00
b. From 10 to 2 mm. in diameter* per 100 kil.	88 00	88 00
c. Less than 2 mm. in diameter* per 100 kil.	95 00	95 00
346 The same, bleached or dyed*.....	Duty on unbleached rope and twine, with an addition of 25 per cent.	Duty on unbleached rope and twine, with an addition of 25 per cent. G.†
347 Fishing nets, including those of cotton*	Duty on the twine of which made, with an addition of 15 lei per 100 kilos.	Duty on the twine of which made, with an addition of 15 lei per 100 kilos.
348 Nets, other than for fishing, also halters, bridles, girths, buckets, hose, ladders, straps of rope-work, even combined with camel's hair, and all other manufactures of twine of any vegetable textile materials for transmissions, even combined with other common materials* .....per 100 kil.	105 00	105 00
349 The same, bleached or dyed ,,	145 00	145 00
350 ‡ Tissues of jute, unbleached undyed, having in warp and weft together in the square of 2 cms:		
a. Up to 36 single threads, even though with coloured stripes or checks* .....per 100 kil.	4 00	8 00 U K
b. From 36 to 80 threads, but without stripes or checks per 100 kil.	40 00	40 00
c. The same with more than 80 threads .....per 100 kil.	70 00	70 00
d. Carpets and mats, of jute, cocoa fibre, and similar textile materials, n.o m., whether dyed or printed, or not ....per 100 kil.	80 00	60 00 U K
e. Tissues of jute, mixed with threads of other vegetable textile materials, but which contain 80 per cent. or more of jute per 100 kil.	85 00	85 00
351 The same as under *a* of 350, bleached, dyed, or printed..... Note.—Bleached, dyed, or printed tissues, similar to those enumerated in categories *b*, *c* and *e* of this class, are treated as tissues of flax, hemp and ramie.	Duty on unbleached tissues, with an addition of 10 lei per 100 kilos.	Duty on unbleached tissues, with an addition of 10 lei per 100 kilos.
352 Tissues of hemp, flax, ramie and other textiles, n.s.m. unbleached, undyed, weighing more than 400 grammes per sq. metre:		
a. Having in warp and weft together, up to 32 threads per sq. cm. .....per 100 kil.	100 00	100 00
b. Having more than 32 threads per sq. cm. .....per 100 kil.	110 00	110 00
353 Tissues of hemp, flax, ramie, unbleached, undyed, weighing from 400 to 100 grammes per sq. metre:		
a. Having in warp and weft together, up to 24 threads per sq. cm. .....per 100 kil.	120 00	120 00
b. Having from 24 to 40 threads per sq. cm. .....per 100 kil.	140 00	130 00 B A
c. Having from 40 to 60 threads per sq. cm.....per 100 kil.	160 00	150 00 B A
d. Having more than 60 threads per sq. cm.....per 100 kil.	200 00	170 00 B A
354 Tissues of hemp, flax, ramie, weighing less than 100 grammes per sq. metre:		
a. Having up to 50 threads per sq. cm. .....per 100 kil.	180 00	180 00
b. Having from 50 to 80 threads per sq. cm.....per 100 kil.	260 00	230 00 A
c. Having more than 80 threads per sq. cm. .....per 100 kil.	450 00	400 00 A
355 Tissues, enumerated in Nos. 352, 353 and 354, bleached	Duty on unbleached tissues, according to class, with an addition of 40 per cent.	Duty on unbleached tissues, according to class, with an addition of 20 per cent. B A

† Conventionalised by Treaty with Germany as regards rope and twine *above* 1 *mm. in diameter* only.

‡ In the classification of tissues, the number of threads per square centimetre shall be arrived at by adding together single threads and not threads of two or three strands.

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
356 The same, dyed, printed, woven in several colours.....	Duty on unbleached tissues, according to class, with an addition of 60 per cent.	Duty on unbleached tissues, according to class, with an addition of 20 per cent. A
357 Plushes and velvets, smooth or not, of hemp, flax, ramie, jute, abaca, phormium tenax, and other vegetable textiles not specially mentioned:		
a. Unbleached, undyed..per 100 kil.	100 00	100 00
b. Bleached, dyed, printed ,,	150 00	150 00
Note.—Articles of hemp, flax and ramie, mixed with threads of other textile materials, except silk, so long as the proportion of admixture does not bring them under Nos. 114, 350*e*, or 376 (note), follow the classification of Nos. 352 to 356.		
358 Cotton tissues of all kinds, except those specially mentioned, unbleached, undyed, and weighing above 180 grammes per sq. metre:		
a. Having, in warp and weft together, up to 35 threads per sq. cm. .....per 100 kil.	75 00	55 00 G, U K, I
b. Having from 36 to 55 threads per sq. cm.....per 100 kil.	100 00	65 00 G, U K, I
c. Having more than 55 threads per sq. cm. ..... per 100 kil.	125 00	100 00 G, U K, I
359 Cotton tissues of all kinds, except those specially mentioned, unbleached, undyed, and weighing from 180 to 100 grammes per sq. metre:		
a. Having up to 40 threads per sq. cm. .....per 100 kil.	90 00	60 00 G, I
b. Having from 41 to 70 threads per sq. cm.....per 100 kil.	105 00	75 00 G, U K, I
c. Having more than 70 threads per sq. cm.....per 100 kil.	175 00	120 00 G, U K, I
360 Cotton tissues of all kinds, except those specially mentioned, unbleached, undyed, and weighing from 100 to 70 grammes per sq. metre:		
a. Having up to 50 threads per sq. cm.....per 100 kil.	100 00	70 00 G, I
b. Having from 51 to 80 threads per sq. cm.....per 100 kil.	130 00	90 00 G, I
c. Having more than 80 threads per sq. cm.....per 100 kil.	200 00	130 00 U K, I
361 Cotton tissues of all kinds, except those specially mentioned, unbleached, undyed, weighing 70 grammes or less per sq. metre:		
a. Having up to 50 threads per sq. cm.....per 100 kil.	125 00	125 00
b. Having from 51 to 80 threads per sq. cm.....per 100 kil.	150 00	150 00
c. Having more than 80 threads per sq. cm.....per 100 kil.	250 00	250 00
362 Cotton tissues enumerated in Nos. 358 to 361, bleached	Duty on unbleached tissues, with an addition of 20 per cent.	Duty on unbleached tissues, with an addition of 20 per cent. G, U K, I
363 The same, dyed in one color	Duty on unbleached tissues, with an addition of 30 per cent.	Duty on unbleached tissues, with an addition of 20 per cent. G, U K, I
364 The same, printed or dyed in two or more colors	Duty on unbleached tissues, with an addition of 40 per cent.	Duty on unbleached tissues, with an addition of 20 per cent. G, U K, I
365 Book muslin (organdi) and cotton canvas, of any weight, dressed. [Those not dressed are classed as cotton tissues].....per 100 kil.	100 00	80 00 I
366 Cotton plushes and cotton velvets, smooth or not, of all kinds, and of one color .....per 100 kil.	150 00	120 00 G
367 The same, dyed or printed in more than one color .....per 100 kil.	200 00	150 00 G
368 Tulles for curtains, bedspreads, furniture covers &c. common, *i.e.*, of straight warp (*à chaine droite*):		
a. Having up to 4 threads per cm. of width .....per 100 kil.	140 00	100 00 UK
b. Having more than 4 threads.... per 100 kil.	220 00	220 00
369 Tulles and guipures for curtains, bedspreads, furniture covers &c. fine, *i.e.*, with mesh of network, with designs, with combinations of spots.. per 100 kil.	400 00	300 00 U K

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
370 Tulles and guipures enumerated in Nos. 368 and 369, imported ready-made in curtains or covers, edged or surrounded with ribbons, tulle, or guipure	Duty on the tulle according to quality, with an addition of 20 per cent.	Duty on the tulle according to quality, with an addition of 20 per cent.
371 Tulles, properly so-called, of all kinds of vegetable textile materials, without designs, and having in 1 cm. of width or length:		
a. Less than 7 meshes..per 100 kil.	500 00	350 00 U K
b. 7 meshes or more.... ,,	650 00	650 00
372 The same, figured or embroidered for ladies' veils or bows, also spotted tulles	Double the duty on tulles properly so-called without designs.	Double the duty on tulles properly so-called without designs.
373 Lamp wicks and plaited wicks for candles and tinder-boxes, per 100 kil.	120 00	120 00
374 Ribbons of all kinds of vegetable textile material, woven or plaited of every kind, even velveted, such as ribbons, properly so-called, braids, and other articles, bleached or dyed in one color, whether sold by measure or by the piece .....per 100 kil.	220 00	160 00 G
375 The same, woven or printed in more than one color .....per 100 kil.	250 00	160 00 G
376 Trimmings, buttons of all kinds of vegetable textile material, or of different kinds of textile materials mixed, in so far as they do not fall under the classifications of Nos. 114, 166 and 168 .....per 100 kil.	220 00	180 00 G
Note.—Articles of cotton mixed with threads of other textile materials, except silk and wool—in so far as the proportion of the mixture does not necessitate the application of the classification of No. 350*e*, or if, in the case of mixtures of hemp, flax or ramie, they contain 60 per cent., or more, of their weight of cotton—follow the classification of Nos. 358 to 370.		
Yarns, tissues, trimmings and ribbons of cellulose are treated as articles of cotton (literally: are treated among articles having reference to cotton).		
377 Stuffs, knitted, of any kind of vegetable textile material, even mixed and combined one with another, unbleached, undyed:		
a. Weighing more than 300 grammes per sq. metre.....per 100 kil.	130 00	130 00 G
b. Weighing from 300 to 150 grammes per sq. metre.....per 100 kil.	180 00	160 00 G, I
c. Weighing less than 150 grammes per sq. metre.....per 100 kil.	250 00	180 00 G
378 The same, bleached or dyed	Duty on unbleached knitted stuffs, with an addition of 20 per cent.	Duty on unbleached knitted stuffs, with an addition of 20 lei. per 100 kil. G, I
379 Hosiery of all kinds of vegetable textile materials, even mixed and combined one with another, dyed or undyed:		
a. Flannels, drawers, and all other knitted articles not specially mentioned .....per 100 kil.	250 00	200 00 G
b. Stockings and socks .. ,,	280 00	215 00 G, I
c. Gloves..... ,,	350 00	280 00 G
Note.—No distinction is made as regards gloves, stockings, and socks, if these articles are simply cut out, or cut out and sewn, or joined by machine or in the loom. Insignificant accessories, such as buttons and binding, even of silk, are not considered as "decorations" within the meaning of No. 380 (*G*).		
380 The same [*except gloves, stockings, and socks, cut out, or cut out and sewn, or*] decorated by hand, embroidered, or with lace	Double the duty on the articles of hosiery according to kind.	Double the duty on the articles of hosiery enumerated in No. 379. G
381 Laces of all kinds of vegetable textile material, even combined one with another, of any width, whether sold by measure or by the piece:		
a. Machine made .....per 100 kil.	600 00	400 00 U K, F
b. Hand made ..... ,,	1,200 00	800 00 F
382 Hand- or machine-made embroideries, on every kind of material, for making up; such as bands scalloped or not, insertion, and, in general, all embroideries on tissue without selvage, or on ribbon, whether sold by measure or by the piece:		
a. On woollen tissues or on felt per kil.	10 00	10 00
b. On tissues of cotton, linen, hemp or any other vegetable textile..per kil.	7 00	7 00
c. On tulle of cotton or other vegetable textile..... per kil.	20 00	20 00
d. On tissues of silk or containing silk.....per kil.	40 00	40 00
e. On tulle of silk or containing silk per kil.	60 00	60 00
Note.—All kinds of embroideries on tissues with selvage are dutiable under 406.		
383 Bags of jute, made of the tissues specified in No. 350*a*.*	Duty on the tissue, with an addition of 1 lëu per 100 kil.	Duty on the tissue, with an addition of 1 lëu per 100 kil. U K, I
Note.—Bags of other vegetable textiles follow the rules for made-up articles.		
384 Made-up articles of all kinds of stuffs or materials, plain or combined one with another.....	Three times the duty on the most highly taxed material of which the right side is composed.	Three times the duty on the most highly taxed material of which the right side is composed. A
Note 1.—The duty on shirts, without collars or cuffs, of cotton combined with other textile materials will be assessed according to the stuff predominating on the surface.		
Note 2.—Men's linen of cotton or flax with ornamental needlework, not embroidered, even with applications of ribbons, trimmings, tapes, coloured or not, is dutiable according to this number. (A).		
Made-up articles of wool.....	—	Three times the duty on the most highly taxed material of which the right side is composed. G
Note.—Stuffs and materials cut out for making-up are treated as made-up articles.		
Mattresses, quilts, pillows, and other articles made of tissues and stuffed, pay, for a third of their weight, three times the duty on the covering, and for the remaining two-thirds the duty on the material with which they are stuffed.		
385 Made-up articles lined with any stuff containing silk	Duty on the article, with an addition of 10 per cent.	—
Made-up articles of wool lined with any stuff containing silk	—	Duty on the article, with an addition of 10 per cent. G
386 Made-up articles trimmed with fur, feathers, lace, or embroidery	Duty on the made-up article, according to class, with an addition of 30 per cent.	Duty on the made-up article, according to class, with an addition of 30 per cent. A
Made-up articles of wool trimmed with fur, feathers, lace, or embroidery	—	Duty on the made-up article, with an addition of 30 per cent. G
387 Head-dress for men:		
a. Military head-dress, caps, kepis, shakos and helmets, of tissues, felt, skin, or combined with skin, ornamented with trimming, metal, &c. per kil.	8 00	8 00
b. Hats, caps, bonnets, berets and other similar head-dress, except military, of any tissue other than silk per kil.	10 00	10 00
c. Hats &c. of tissues of silk, or combined with, or containing silk ....per kil.	30 00	30 00
388 Silk hats for men and mechanical (opera) hats .....each	2 00	1 50 F
389 Men's ties:		
a. Of any kind of cotton material, of linen, or of wool, without addition of silk.....per kil.	8 00	8 00
b. Of any kind of silk material, or of other textiles mixed with silk.... per kil.	24 00	24 00
390 Collars, cuffs, shirt fronts, plain, without embroidery or trimming:		
a. Of cotton or woollen tissues, per kil.	8 00	8 00
b. Of linen tissues ..... ,,	12 00	12 00
c. Of silk tissues..... ,,	24 00	24 00
ex. 390 Collars, cuffs, shirt-fronts, plain, without embroidery or trimming:		
ex. a. Of cotton tissue .....per kil.	—	6 00 A
b. Of linen tissue, also of cotton tissue, not embroidered, without lace, but with trimmings, such as edges, cord, folds, ribbons and other colored ornaments .. per kil.	—	12 00 A
391 Ditto, with embroidery and lace ,,	30 00	30 00
392 Braces, garters, belts, with or without india-rubber thread, even combined with leather and metals:		
a. Plain, of cotton, wool, or linen .. per kil.	3 00	3 00

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
b. Of cotton, wool, or linen, ornamented with ribbons, embroidery, or lace.....per kil.	5 00	5 00
Of silk, pure or mixed, ornamented or not .....per kil.	10 00	10 00
393 Ties or other neck ornaments for ladies:		
a. Of cotton, woollen or linen tissues, even trimmed with machine-made embroidery and lace.....per kil.	15 00	15 00
b. Of tissues of cotton, wool, linen, silk, gauze, trimmed with hand-made embroidery and lace or with silk lace .....per kil.	30 00	30 00
Note.—Those of plain silk are dutiable under category *b*.		
394 Artificial flowers, whether flowers properly so-called, or leaves, or parts of flowers and leaves:		
a. Of paper, porcelain, and glass, with or without iron wire....per kil.	2 00	2 00
Note.—Under this number are included natural plants chemically prepared for decorative purposes, whether colored or not.		
b. Of celluloid, gutta percha or other common paste, even combined with iron wire or other common materials per kil.	4 00	4 00
c. Of wax, of tissues of every kind, even combined with feathers, wax, iron wire, and other materials.... per kil.	15 00	15 00
395 Ladies' hats, of any kind of material, trimmed with flowers, feathers, gauze, and any other ornament of millinery each	5 00	4 00 F
396 Corsets of tissues of all kinds, neither ornamented nor embroidered, without lace..... each	2 00	2 00
397 Ditto, ornamented, embroidered, or with lace .....each	5 00	5 00
398 Dress shields, impermeable or otherwise, of any kind of material, except silk..... per kil.	4 00	4 00
399 Ditto, wholly or partly of silk ,,	8 00	8 00
400 Umbrellas and parasols of cotton, wool, or linen, plain, not ornamented, each	1 50	1 50
401 Ditto, ornamented ..... ,,	2 00	2 00
402 Ditto, of silk, plain, not ornamented ,,	3 00	3 00
403 The same of silk, ornamented with lace or embroidery, even with the handle of fine material .....each	5 00	4 00 F
404 Fans:		
a. Of paper, wood, or celluloid per kil.	2 00	2 00
b. Of tissues of every kind, or of common feathers, combined with wood and bone .. per kil.	5 00	4 00 F
c. Of tissues of every kind, of feathers, or of lace, combined with ivory, mother-of-pearl, tortoise-shell, or precious metals.....per kil.	20 00	20 00
405 Tissues of every kind, whether sold by measure or by the piece, for special purposes, such as curtains, covers, draperies, fichus &c.:		
a. Not embroidered [*and not hemmed*]	Duty on the tissue, according to kind, with an addition of 30 per cent.	Duty on the tissue, according to kind, with an addition of 30 per cent. G
b. [*Hemmed or*] embroidered by machine	Double the duty on the tissue on which embroidered.	Double the duty on the tissue on which embroidered. G
Note.—Tissues of cotton, flax, wool and half wool, in which the ends of the threads form fringes, even knotted in tufts, are dutiable according to this number, and are not considered as made up articles (*A*).		
406 Tissues of every kind, embroidered by hand or not, with applications made of different tissues, in order to form either stuffs to be sold by measure or articles such as curtains, covers, draperies, fichus, &c.	Three times the duty on the tissue on which the embroidery or application is made.	Three times the duty on the tissue on which the embroidery or application is made.
407 Articles made of different tissues, or of such tissues combined with guipures or embroidery, in such a manner that it is impossible to determine on what kind of tissue the work is applied	Three times the duty on the most highly taxed material of the combination.	Three times the duty on the most highly taxed material of the combination.
408 Emery cloth* .....per 100 kil.	30 00	30 00
409 Waterproof cloth [*tarred or impregnated in any manner*], for packing, for wagon covers, or for covering up produce and merchandise, including linoleum* .....per 100 kil.	60 00	60 00
Note.—Buckles, rings and hooks of wood or metal attached to wagon covers do not alter their tariff classification (*G*).		
Note.—Cloth covers not coated shall not be classed in No. 409, but shall be treated as made up articles according to kind.		
410 Oil cloth ("*Musama*"), ornamented, printed, whether sold by the piece or by measure* .....per 100 kil.	40 00	40 00
411 Cloth for bookbinding, plain, pressed, stamped, dyed, printed*..per 100 kil.	60 00	60 00
412 Cloth, transparent, for copying, per 100 kil.	100 00	100 00
413 Muslins and taffetas, waxed or lacquered.....per 100 kil.	70 00	70 00
414 Articles of tarred, waxed, or varnished cloth, even combined with wood, cardboard, ordinary leather, and common metals.....per 100 kil.	150 00	150 00
415 The same, combined with fine morocco, ivory, mother-of-pearl, tortoise-shell, and fine metals ..... per 100 kil.	300 00	300 00
416† Yarns and tissues generally, knitted stuffs, and trimmings, mixed with metallic threads, other than of gold or silver, or even mixed with threads of gilded copper	Duty on the respective materials, with an addition of 25 per cent.	Duty on the respective materials, with an addition of 25 per cent.
417 Yarns and tissues generally, knitted stuffs and trimmings, mixed with threads of gold, silver, or of silver gilt	Duty on the respective materials, with an addition of 50 per cent.	Duty on the respective materials, with an addition of 50 per cent.
418 Mechanical pulp, of wood, straw, and other vegetable fibres* ..per 100 kil.	5 00	5 00
419 Pulp, of rags* ..... ,,	1 00	1 00
420 Cellulose, unbleached, wet or dry* per 100 kil.	8 00	5 00 A
421 Cellulose, bleached, wet or dry* per 100 kil.	12 00	8 00
422 Concentrated lye from the manufacture of cellulose* .....per 100 kil.	1 50	1 50
423 Common paper, brown, for packing; common cardboard, brown, yellow, or white, neither artificially colored, varnished, nor containing other materials than straw and mechanical woodpulp .....per 100 kil.	15 00	15 00
424 Packing paper, printing paper, cardboard, neither glazed nor colored, of cellulose or mechanical wood pulp, unbleached .....per 100 kil.	30 00	30 00
Note 1.—All cardboards other than those enumerated in Nos. 423, 426 and 427 are dutiable under this heading.		
Note 2.—The duty specified in No. 424 in regard to the various kinds of paper for newspaper printing, in rolls or in flat packages, shall be reduced from 30 to 5 lei when the factories in the country do not adhere to the prices fixed by their declaration registered at the Ministry of Finance under No. 39879, on Jan. 17, 1912.		
425 Packing paper, printing paper, writing paper, and paper for advertisements, glazed on one or both sides, not colored, containing unbleached cellulose and mechanical wood pulp .... per 100 kil.	35 00	35 00
426 Paper containing cellulose, bleached, so-called vellum, colored papers, glazed or not, fine cardboard of every kind, of one or more sheets, as also those destined for painting, photography, and bookbinding, also what are known as porcelain, chalk, and marble papers per 100 kil.	45 00	45 00
ex 426 Paper for bookbinding.... ,,	—	35 00 F
Paper colored on the surface in several colors (variegated papers), paper of one color glazed, marbled, or moroccoed .....per 100 kil.	—	28 00 G
Papers known as porcelain or chalk papers .....per 100 kil.	—	28 00 A
427 Paper for books and registers, fine duplex cardboards and papers, drawing paper, paper in rolls or strips, ruled paper, music paper, checkered paper, wall papers, and all other papers not specially mentioned per 100 kil.	60 00	50 00 F
Note.—All kinds of writing paper, folded, and made up in reams, are dutiable under this heading.		

† Tissues, knitted stuffs, and trimmings, mixed with metal threads, plain, gilt or silvered, or with gold or silver threads, shall be dutiable under Nos. 416 or 417, provided such threads do not predominate in quantity If such threads constitute the whole surface of the articles or predominate in quantity, said articles shall be assessed according to Nos. 713-717.

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
Note.—Watermarked writing paper is dutiable according to quality, under Nos. 425-427 (*A*).		
428 Watermarked paper for deeds and documents; gelatined paper: paper of rags; letter paper; blotting paper; silk paper called "tissue paper;" parchment paper; cardboard and glazed paper, white or colored; velvet paper; lace paper; figured paper or paper cut by the punching machine; paper in sheets or in small pieces for edgings and corners of book covers; so-called Chinese and Dutch papers, paper canvas stuck on silk per 100 kil.	80 00	80 00
429 Papers with initials, monograms, emblems, or designs of any kind, in relief, lithographed, or printed in any color, or gilt, silvered, or bronzed..per 100 kil.	140 00	140 00
430 Wares of paper and cardboard:		
a. Paper bags, tubes, and the like, made of the materials specified in No. 423 .....per 100 kil.	80 00	80 00
b. Envelopes; paper-bags for correspondence or for packing; boxes of cardboard, and tubes, for packing; bouquet-holders; lamp shades; all these combined or not with common woods, but neither ornamented nor varnished; as also every article of paper or cardboard, not specially mentioned—all these made of the materials specified in Nos. 424, 425 and 426 per 100 kil.	200 00	200 00
c. Similar articles made of the papers or cardboards specified in Nos. 427 and 428.....per 100 kil.	300 00	300 00
431 The same, ornamented in different colors, varnished, combined with different materials; also cuffs and shirt fronts of paper, whether or not combined with cotton tissues; post cards, backs of calenders, copy books, note books, blocks, registers, copy letter books, albums &c.—all these stitched, in boards, or bound; visiting cards, labels, accounts, invoices, bills of exchange .....per 100 kil.	400 00	400 00
Other paper wares:		
a. Illustrated postcards cut or in sheets; collars, cuffs and shirt-fronts of paper, or of paper covered on one or both sides with bleached, dyed, or printed cotton tissue, even with imitation of sewing produced by impression (including the weight of the cardboards or boxes in which they are imported).....per 100 kil.	—	200 00 G
b. Photographic albums, stitched, in boards, or bound ....per 100 kil.	—	250 00 G
c. All other articles mentioned in No. 430, ornamented in different colors, varnished, combined with different materials; backs of calendars; note-books; copy-books; blocks; registers; copy letter books; albums &c.—all these, stitched, in boards, or bound; visiting cards; labels; accounts; invoices; bills of exchange..... per 100 kil.	—	400·00 G
432 Tubes, conical and cylindrical, also pressed paper or cardboard spools, combined or not with common materials for use in spinning and weaving .....per 100 kil.	30 00	30 00
433 Articles of papier-mâché, carton-pierre, or other paper compositions, even combined with wood, common metals, glass, tissues, common leather, and other common materials, not ornamented by hand, even bearing decorations printed in relief....per 100 kil.	200 00	200 00
434 Do. with fine woods, metals, leathers, or tissues, or with tortoise-shell, mother-of-pearl, or ivory, or decorated by hand, even if gilt and silvered per 100 kil.	300 00	300 00
435 Cigarette paper, tubes for cigarettes ..	Prohibited	Prohibited
436 Manuscripts in any language.....	Free	Free
437 Books, and every kind of publication and printed matter in Roumanian, music (with Roumanian text), printed abroad, in sheets or in packets, stitched, in boards, or bound per 100 kil.	150 00	150 00
438 The same, printed in Roumanian, by citizens of other states, living abroad	Free	Free
439 Books and every kind of publication in foreign languages, as also musical works with text in foreign languages, stitched or not.....	Free	Free
440 The same, in boards	,,	,,
,, bound .....per 100 kil.	25 00	25 00
441 Scientific maps and charts of every kind, such as geographical, geological, astronomical, marine &c.; drawings of machinery, architecture, anatomy, natural history, and, in general, all other instructive illustrations and pictures, mounted in any manner, as also geographical and astronomical globes with the text in Roumanian or signed by Roumanian authors ..... per 100 kil.	100 00	100 00
442 The same, with text in foreign languages or by foreign authors	Free	Free
443 Publications or albums printed in black or even in colors, in which the illustrations form the principal part, and in which the text in foreign languages is merely explanatory—in leaves, stitched, in boards, or bound 100 kil.	60 00	60 00
Notes.—(i.) Illustrated and comic papers come under Nos. 439 and 440.		
(ii.) *a.* Catalogues and price lists, illustrated or not, either in Roumanian or foreign languages, whether or not in boards or bound, are free of duty.	—	Free G
b. Catalogues and price lists, illustrated or not, either in Roumanian or foreign languages, whether or not in boards	—	Free U K
444 Icons and religious images in general; engravings, lithographs, chromo-lithographs, oleographs, and every kind of print of no artistic value, in one or more colors, on paper, tissues, or any other material, representing persons or subjects of foreign history	Prohibited	Prohibited
Note.—Icons and images bearing inscriptions in the Roumanian language worked on wood or tissue in Roumanian monasteries or other pious Institutions abroad, are allowed to be imported, with the authorisation of the Ministry. The above articles will be liable to the duty charged on the material on which they are worked.		
445 The same, also paintings, having an artistic value, and approved in each separate case by the Ministry of Finance	Free	Free
Note.—The frames of the above images or paintings, also the mats containing them, will be assessed separately, by deducting the approximate weight of the pictures if these cannot be removed for the purpose of being weighed.		
446 Engravings, lithographs, chromo-lithographs, oleographs, other than religious or representing historical subjects, as also photographs, photogravures, and prints of every kind, other than those enumerated in No. 444, printed on paper, cardboard, tissues, or any other material, in sheets, or volumes, stitched, in boards, or bound per 100 kil.	200 00	200 00
Note.—When framed, the frame is dutiable separately, according to the material of which made.		
Lithographs, chromo-lithographs, oleographs of the above kinds per 100 kil.	—	100 00 G
447 Playing cards of any kind and quality..	Prohibited	Prohibited
448 Bonds, lottery tickets, and all other foreign documents not authorised by the State and not quoted by the Bourse	Prohibited	Prohibited
449 Cardboard, tarred, asphalted, or covered or soaked with any other similar material, as also cardboard tubes of the same nature* per 100 kil.	10 00	10 00
450 Emery paper * ..... ,,	12 00	12 00
451 So-called "chemical paper," treated with different chemical materials, for photography, for copying, tracing, or for producing chemical re-actions, or for killing insects, as also papers treated with solutions of gutta-percha and different gums, with oily solutions, wax, resin, collodion, or any other chemical substance, whether oily or gummy.....per 100 kil.	50 00	50 00
452 Celluloid and similar materials, raw; in bulk, in plates, sheets, bars, or tubes, not wrought into articles, neither polished nor varnished....per 100 kil.	40 00	40 00
453 The same, polished, varnished, or cut for the manufacture of special articles per 100 kil.	100 00	100 00
454 Articles of celluloid and other similar substances, even combined with other materials.....per 100 kil.	300 00	300 00
ex 454 Beads of celluloid ..... ,,	—	240 00 A
455 India-rubber and gutta-percha, raw, in bulk, and broken articles of india rubber* .....per 100 kil.	0 50	0 50
456 Solutions and pastes of india-rubber* per 100 kil.	5 00	

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b
457 Plates and sheets of india-rubber, not combined with other materials .... per 100 kil.	10 00	10 00
458 The same, combined with tissues &c. per 100 kil.	20 00	20 00
459 Articles of india-rubber and india-rubber threads, not combined with other materials ..... per 100 kil.	40 00	40 00
460 Articles of india-rubber combined with other materials, but not made up :		
a. Threads, stuffs, bands, elastic ribbons of india - rubber threads, covered with common textile materials, linen, cotton ..... per 100 kil.	100 00	100 00
b. Threads, stuffs, bands, elastic ribbons of india-rubber threads, covered with silk, pure or mixed with other textiles ..per 100 kil.	300 00	300 00
Note.—Elastic ribbons with rubber threads covered with textile materials used in making garters, shall be taxed under No. 460 *a* or *b*, as the case may be, even though not containing rubber threads on the edges and having the appearance of ordinary ribbons.		
461 Made-up articles of india-rubber :		
a. Goloshes and tennis shoes per 100 kil.	120 00	120 00
b. Cloaks, clothing, and other made-up articles... ..... per 100 kil.	250 00	250 00
Note.—This number includes articles made up from tissues coated with rubber or gutta percha on one side only, varnished or not, or from double tissues with intermediate layer of rubber or gutta percha (*A*).		
Tissues and made-up articles of tissue merely impregnated with india-rubber solutions for rendering them waterproof, will be classed under the respective numbers, according to kind.		
462 All other articles of india-rubber combined or not with other materials, and intended for technical, medical, or professional use, even vulcanised; also machine belting of india-rubber, combined with cotton or other materials ..... per 100 kil.	50 00	50 00
463 Articles of vulcanised india-rubber, combined or not with other common materials, such as combs, vaporisers, rulers, paper-weights, pads, articles of dress, and other similar wares ..... per 100 kil.	240 00	240 00
464 Rosin * .... ,,	0 50	0 50
465 Vegetable tar *..... ,,	5 00	5 00
466 Turpentine *..... ,,	3 00	3 00
467 Oil and essence of turpentine, as also other resinous oils *.. . per 100 kil.	12 00	12 00
468 Camphor, raw or refined .. per kil.	0 06	0 06
469 Aloes, manna, and all other dried vegetable juices ..... per kil.	0 15	0 15
470 Opium..... ..... ,,	5 00	5 00
471 Common pine resin * ..... per 100 kil.	2 00	2 00
472 Gum arabic, incense, myrrh, gum, adraganth, asafœtida, gum of Bassora, copal, dammar, guaiacum, gumboge, jalap, and every other natural gum n.s.m. .. .. per 100 kil.	8 00	8 00
473 Gum mastic and scammony ,,	35 00	35 00
474 Gums and vegetable glues prepared in bottles, sheets, capsules, with or without brushes ..... per 100 kil.	75 00	75 00
Note.—Gums sold in plates such as shellac, lac-orange, lac-lac, lac-dye, are not dutiable under this heading, but under No. 847		
475 Vegetable wax of Carnauba, myrtle-wax, palm-wax, Japan-wax, &c. .... per 100 kil.	80 00	80 00
476 Resins and other similar substances prepared for corking bottles * per 100 kil.	6 00	6 00
477 Resinous torches, for illumination * .. per 100 kil.	7 00	7 00
478 Sealing-wax of any quality and color .. per 100 kil.	50 00	50 00
479 Residues from manufactures and from products of the soil, having no special use, and which cannot be classified, under any of the other headings of the present tariff *.....per 100 kil.	0 05	0 05
480 Mineral waters of every kind and in any sort of receptacle :		
a. Natural *.....per 100 kil.	3 00	2 40 F†
b. Artificial *..... ,,	10 00	10 00
481 Salts extracted from mineral waters, also "hepar and furis" * per 100 kil.	20 00	20 00
482 Rock or sea salt *	Prohibited	Prohibited
483 Earth, clay, sand, kaolin, gravel, marl, natural phosphates of lime, pozzolana or Santorin earth, alunite* :		
a. Crude*.....per 100 kil.	0 02	0 02
b. Ground, washed, riddled, even in paste, but not combined with other materials, as also quartzy sand for glass making* per 100 kil.	0 05	0 05
484 Common stones of every kind, rough, excepting marble, alabaster, and other fine stones, also meerschaum, asbestos, spar, feldspar, all rough *..per 100 kil.	0 40	0 40
Cryolite ..... ,,	0 20	0 20
ex 484 Granite or natural basalt, rough per 100 kil.	—	0 30 A
485 Common stones, rough-hewn, for paving, and for flag-stones, curb-stones, building, and other similar uses which do not require finely-wrought stone ; lithographic stones * .... per 100 kil.	0 70	0 70
ex 485 Slabs, rough-hewn, for flag-stones and curb stones of lava ..per 100 kil.	—	0 40 I
486 Common building stone, such as limestone, not taking polish, sandstone, &c. hewn, ready for building or for other purposes * .....per 100 kil.	1 00	1 00
487 Flags of the same stones of less than 16 centimetres in thickness when hewn, as also lithographic stones, engraved, designed, lettered *.....per 100 kil.	2 00	2 00
488 Millstones, grindstones, filtering stones, and all other articles of soft stone even combined with iron, emery wheels *.....per 100 kil.	3 00	3 00
ex 488 Millstones ..... ,,	1 00	1 00
489 Slates for roofing or for other purposes, unpolished, unframed * ..per 100 kil.	2 00	2 00
490 Slate, polished, of all sizes * ,,	3 00	3 00
491 The same, framed in wood, and slate pencils*.....per 100 kil.	8 00	8 00
492 Mica, in plates or sheets * .. ,,	1 00	1 00
493 Mica, in sheets, colored, ornamented .. per 100 kil.	20 00	20 00
494 Articles of mica, even colored and combined with other materials..... per 100 kil.	70 00	70 00
495 Marble, alabaster, or serpentine, of all kinds, in rough pieces or rough-hewn* per 100 kil.	0 75	0 75
ex 495 Marble, in rough pieces or rough-hewn.....per 100 kil.	—	0 75 I
496 The same, sawn or roughly-shaped, but neither finished nor chiselled * ..... per 100 kil.	2 00	2 00
ex 496 Marble of all kinds, sawn or roughly shaped, but neither finished, polished, nor chiselled .....per 100 kil.	—	1 50 B I
497 Hard stones, such as marble, alabaster, granite, porphyry, serpentine, and, in general, all stones taking a polish, hewn ready for use in building or for manufacture into articles, but not polished, nor in plates of less than 4 centimetres in thickness, nor in articles weighing less than 5 kils. and not included under No. 501*..... per 100 kil.	5 00	5 00
ex 497 Marble, hewn ready for use in building or for manufacture into articles, but not polished, nor in plates of less than 4 centimetres in thickness, nor in articles weighing less than 5 kils. and not included under No. 501 .... per 100 kil.	—	4 00 I
Marble in plates of 4 centimetres or over in thickness, not polished ..per 100 kil.	—	4 00 B
498 The same, polished on one or more sides, even ornamented, carved, painted, gilt, combined or not with other materials* .....per 100 kil.	15 00	15 00
Note.—Busts and marble statues in single specimens, constituting works of art, are exempt from duty with the authorisation of the Minister of Finance.		
499 Plates of the stones enumerated in No. 497 of less than 4 centimetres in thickness, worked, moulded, rough-shaped, but not polished, as also articles of less than 5 kils. in weight, unpolished, and not included in No. 501*....per100 kil.	7 00	7 00
ex 499 Plates of marble of less than 4 centimetres in thickness, worked, moulded, rough-shaped, but not polished .....per 100 kil.	—	5 00 B
500 The same, polished, even decorated with carving, painting, or gilding, combined or not with wood or iron* .... per 100 kil.	20 00	20 00
501 Articles of marble, alabaster, porphyry, serpentine, onyx, malachite, agate, rock crystal, garnet, jet, tourmaline, and other similar high-class stones, specially worked for furniture, ornaments, and purposes of decoration, such as tables inkstands, chandeliers, paper-weights, cups, statuettes, medallions, frames, and other articles not specially mentioned, combined or not with other materials..per 100 kil.	200 00	200 00

(†) Austria-Hungary 10 bani per 100 kil.

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
502 The same combined with gold and silver, the article being of stone and the ornamentation only of gold or silver ..... per 100 kil.	400 00	400 00
503 Stones of all kinds, soft or hard, in powder; silicate of magnesia, dolomite, and stone in small pieces for mosaics* ..... per 100 kil.	0 60	0 60
504 Rock crystals, agate, garnets, onyx, jasper, tourmaline, jet, malachite, amethyst, topaz, and other stones, not specially mentioned, in the rough.... per 100 kil.	50 00	50 00
505 Fine wrought stones for jewellers, such as garnets, amethysts, agates, topazes, tourmalines, jet, and other fine stones, except precious stones, also coral and cameos..... per kil.	10 00	10 00
ex 505 Coral, wrought, unset.... per 100 kil.	—	5 00 I
506 Small garnets (fragments).. ,,	30 00	30 00
507 Precious stones, such as diamonds, rubies, emeralds, opals, sapphires, cats-eyes, turquoises, in the rough, not worked..... per 100 kil.	100 00	100 00
508 Precious stones, such as diamonds, rubies, emeralds, opals, sapphires, turquoises, cats-eyes, and other similar stones, and fine pearls.. per kil.	20 00	20 00
Note.—Imitations of fine and precious stones are dutiable as real stones.		
509 Articles of meerschaum, real or imitation, turned or carved, not combined with amber or other fine materials .. per 100 kil.	300 00	300 00
510 The same, combined with amber or other fine materials..... per 100 kil.	500 00	500 00
511 Asbestos:		
a. In sheets, rolls, not shaped, in paste, or mastic*.. per 100 kil.	5 00	5 00
b. In plates for roofing or other purposes*..... per 100 kil.	10 00	10 00
512 Asbestos wrought into articles, such as washers, pipes, cords, threads, ribbons, cloth, &c., even combined with textile materials or mineral substances per 100 kil.	30 00	30 00
Note.—Hemp rope impregnated with asbestos, tallow or graphite, used for machine belting, is dutiable under No. 512.		
513 White lime, hydraulic lime (Roman cement), raw chalk, gypsum, talc* .. per 100 kil.	1 50	1 50
514 Chalk, shaped into pieces, with paper or not, and graphite shaped into pieces*..... per 100 kil.	15 00	15 00
515 Portland cement* ..... ,,	2 00	2 00
516 Plates, tubes, decorative and all other articles of cement, in the rough, neither painted nor varnished, combined or not with wood or iron* .... per 100 kil.	3 00	3 00
517 The same, smoothed, painted or varnished* ..... per 100 kil.	5 00	5 00
518 Wares of gypsum, stucco, plain, neither colored nor varnished* .. per 100 kil.	7 00	7 00
519 The same, colored, varnished, combined or not with other common materials* ..... per 100 kil.	15 00	15 00
520 Baked earth and clay of all kinds, such as ordinary or fire bricks, roofing tiles, pipes, and other, not enamelled* .. per 100 kil.	2 00	2 00
Note.—Porous tiles and bricks, of clay, infusorial earth and similar materials for preventing loss of heat, shall be subject to the duties of the present number (*A*).		
Common or facing bricks for building purposes, enamelled tiles.. per 100 kil.	0 50	0 50
ex 520 Roofing tiles, not enamelled ,,	—	2 00 F
521 The same, enamelled* ..... ,,	4 00	4 00
ex 521 Roofing tiles, enamelled.. ,,	—	4 00 F
522 Common pottery or stoneware, also pipes and sheets for paving, without enamel, and not decorated* per 100 kil.	7 00	7 00
523 The same, enamelled, decorated with designs or reliefs* ..... per 100 kil.	12 00	12 00
524 Articles of pottery for technical purposes, such as fireproof crucibles, retorts, saggars for baking fine pottery, and other similar articles* .. per 100 kil.	2 00	2 00
525 Faience, majolica, white or coloured, of one tint only, even with designs in relief* ..... per 100 kil.	15 00	15 00
526 The same, decorated with designs in several colors, even combined with other common materials* per 100 kil.	22 00	20 00 G
527 White porcelain, even stamped in relief per 100 kil.	25 00	25 00
Note.—Articles of white porcelain, with simple monogram, not gilt, or with the mark or name of the factory or of the trader, are dutiable under this number (*A*).		
528 Colored porcelain, decorated, even combined with other common materials per 100 kil.	35 00	30 00 A
529 Insulators and articles for electric insulation, of faience or porcelain, also rollers for mills and other industries, all these even combined with other common materials ..... per 100 kil.	10 00	10 00
530 Small articles of faience or porcelain, even decorated and combined with other common materials, such as pipes, inkstands, match boxes, small figures, office fittings, ash trays, sweetmeat and other boxes; money boxes ..... per 100 kil.	100 00	100 00
531 Beads, buttons, bracelets, collars, necklaces, in faïence or porcelain, even combined with other materials per 100 kil.	120 00	60 00 G
532 Enamel and glass in the lump, in pieces, in powder, including emery powder, or waste* ..... per 100 kil.	2 00	2 00
ex 532 Glass enamel ..... ,,	1 00	1 00
533 Plates of glass for underground lighting, for roofs, looking-glasses, windows &c. having a thickness of at least 5 mm.: *		
a. Measuring in perimeter up to 240 centimetres* per 100 kil.	9 00	7 00 B
b. Measuring in perimeter from 240 to 400 centimetres* per 100 kil.	11 00	8 00 B
c. Measuring in perimeter more than 400 centimetres* per 100 kil.	14 00	9 00 B
534 The same, colored in the paste, roughened or ground ..... per 100 kil.	24 00	20 00 B
535 Plates and sheets of less than 5 mm. in thickness:		
a. Measuring in perimeter up to 240 centimetres, per 100 kil.	12 00	12 00 B
b. Measuring in perimeter from 240 to 400 centimetres, per 100 kil.	14 00	13 00 B
c. Measuring in perimeter more than 400 centimetres per 100 kil.	20 00	14 00 B
536 The same, colored, ground, decorated by acid or the wheel, bevelled or engraved ..... per 100 kil.	32 00	25 00 B
537 Plates and sheets of cast glass, with uneven surface, undulated, with grooves, or with network of iron wire inserted in the paste, of all thicknesses, not colored, per 100 kil.	12 00	12 00
538 The same, colored ..... ,,	18 00	18 00
Note.—Skylights (*lucarnes*) of blown glass for refrigerating installations are classed under Nos. 537-538.		
539 Recipients for mineral waters, colored or not, but without metal mountings, and not combined with other materials; demijohns and carboys of glass, even covered with plaitings of wooden switches or flexible bark, having a capacity of at least 20 litres* ..... per 100 kil.	4 00	4 00
Note.—Recipients with mountings or combined with other materials are dutiable under No. 546. Demijohns and carboys of less capacity pay the duty fixed in Nos. 540-542 according to the quality of the glass, and those covered otherwise than with plaited wooden switches or flexible bark are dutiable under No. 546.		
540 Bottles, and common wares of natural glass, black, greenish, reddish, or opaque, merely cast or blown, even with inscriptions made in the casting* per 100 kil.	6 00	6 00
541 Bottles, and common wares, of white glass, merely cast or blown, even with inscriptions made in the casting, as well as water-bottles, decanters, and the like, of common black, green, or reddish glass* .. per 100 kil.	15 00	15 00
ex 541 Soda-water bottles of white glass stopped with a glass ball.. per 100 kil.	—	10 00 A
542 The same, of colored glass, except water bottles, decanters, and the like* per 100 kil.	20 00	20 00
Note to Nos. 540-542. By bottles is meant only common bottles used for wines, beer, and mineral waters, including aërated lemonade bottles. All other bottles are dutiable according to Nos. 543-546, according to kind.		
543 Vases and articles of common glass of natural color, neither white nor ground except on the bottom and on the neck, neither polished, roughened, cut, nor engraved, even with designs and inscriptions made in the casting ..... per 100 kil.	30 00	30 00

Nos.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
544	The same, of white glass, including water-bottles, decanters and the like of white glass .....per 100 kil.	50 00	50 00
545	The same, of colored glass.. ,,	60 00	60 00
546	Bottles, glasses, decanters, water-bottles, jars, vases, and other glass articles of every kind, ground, polished, enamelled, cut, engraved with emery or by acid, even ornamented with designs colored, gilt, silvered, or combined with common materials .....per 100 kil.	70 00	70 00
547	Art glassware in the form of "*articles de luxe*," such as lustres, candelabra, girandoles, frames for mirrors and pictures, mosaics, trinkets &c. combined with other materials, complete or in pieces .....per 100 kil.	150 00	150 00
	Note.—Hat-pins of glass of every kind, cigar-holders of glass, even with rings of common metal, are dutiable according to this number (*A*).		
548	Beads, buttons, bracelets, necklaces, glass rings of all kinds, even combined with other materials.....per 100 kil.	120 00	60 00 G A
549	Articles of glass, combined with fine materials .....per 100 kil.	200 00	200 00
550	Mirrors, not bevelled, measuring up to 2 metres in circumference, even framed ..... per 100 kil.	50 00	50 00
	Note.—Frames of mirrors dutiable at a higher rate than the mirrors, will be taxed separately.		
551	Mirrors bevelled, even decorated per 100 kil.	70 00	70 00
552	Mirrors, not bevelled, measuring more than 2 metres in circumference, even framed .....per 100 kil.	60 00	60 00
553	Mirrors, bevelled, even decorated per 100 kil.	90 00	90 00
554	Photographic plates, sensitised, or with any other form of chemical preparation .....per 100 kil.	20 00	20 00
555	Plates for cinematographs, magic lanterns, and for other similar apparatus.....per 100 kil.	30 00	30 00
556	Glass for windows, in pieces set in metal, whether white or colored or painted .....per 100 kil.	70 00	70 00
557	Incandescent electric lamps, *i.e.* glass bulbs containing a wire inside, which is fastened to the metal opening per 100 kil.	80 00	80 00
558	Optical and watch glasses, ground or polished, unmounted ....per 100 kil.	150 00	150 00
559	Spectacles of all kinds and spectacle frames:		
	a. Mounted on common materials or metals, neither gilt nor silvered .. per kil.	4 00	4 00
	b. Mounted on common metals, gilt or silvered, on aluminium, tortoise-shell, ivory, mother-of-pearl, silver or other fine materials.....per kil.	20 00	20 00
	c. Mounted on silver gilt or gold .... per kil.	50 00	50 00
560	Opera-glasses, lorgnettes and binoculars for other purposes:		
	a. Of metal and common materials per kil.	4 00	4 00
	b. Of aluminium, tortoise-shell, ivory, mother-of-pearl, or silver per kil.	25 00	25 00
	c. Of silver gilt or gold.... ,,	60 00	60 00
561	Optical instruments, instruments of precision, instruments for chemistry, observation, or physics, and others n. s. m. for educational or professional uses, including photographic apparatus..... per kil.	0 50	0 50
562	Artificial teeth of enamel, even with fixings of metal, and artificial eyes per 100 kil.	350 00	350 00
563	Asphalt and bitumens, natural, in any form, even in mastic* ....per 100 kil.	1 00	1 00
ex 563	Natural bitumens in any form, even in mastic ..... per 100 kil.	—	0 60 F
564	Wares of asphalt, even combined with sand, gravel, hair, wood, and other common materials, except cloth, felt, cardboard and paper*.... per 100 kil.	4 00	4 00
565	Petroleum, raw, and schist oil, raw* per 100 kil.	2 00	2 00
566	Petroleum and schist oil, refined*..... per 100 kil.	5 00	5 00
567	Benzine of petroleum, or of coal, also gasoline and ligroine*.... per 100 kil.	5 00	5 00
568	Mineral tar, coal tar, carbolineum, creosote, and other similar substances*..... per 100 kil.	1 00	1 00
569	Paraffin..... ,,	50 00	50 00
570	Ceresine and ozokerite..... ,,	80 00	80 00
571	Candles and all other articles of paraffin, white or colored, of ozokerite and its derivatives .....per 100 kil.	100 00	100 00
572	Minerals, oils, liquid or solid ,,	25 00	25 00
573	Vaseline of any color and vaseline oil per 100 kil.	50 00	50 00
574	Encaustics of every color for floorings, also creams or other colours for boots and shoes or other articles of leather; saponaceous pastes, and ointments for cleaning the skin and metals..... per 100 kil.	70 00	70 00
575	Amber of all kinds, not worked, per kil.	2 00	2 00
576	Articles of amber, combined or not with other materials .....per kil.	20 00	20 00
	Note.—Imitations of amber are treated as real amber.		
577	Amber waste .....per 100 kil.	10 00	10 00
578	Ores of every kind of metal, also raw sulphur* .....per 100 kil.	0 02	0 02
579	Coal, coke* ..... ,,	0 60	0 20 UK
	Lignite, anthracite, peat* .. ,,	0 60	0 60
	Note.—Coal intended for the production of gas for lighting towns shall pay an import duty of 5 bani per 100 kilos.		
	Note.—Coal from the mines of Petrozseny and from the other mines of the Zsil Valley shall be liable to the duties of this number (*A*).		
580	Briquettes of all kinds of coal* per 100 kil.	0 80	0 80
581	Graphite or plumbago*..... ,,	0 10	0 10
582	Raw cast iron, of first fusion, cast and scrap iron for re-melting or for the manufacture of truss iron* per 100 kil.	0 05	0 05
583	Copper, zinc, lead, tin, nickel, antimony, aluminium, silver, mercury, platinum, gold, bismuth, cadmium, and all other metals and metalloids, in their raw state, as also fragments of the same for re-melting* per 100 kil.	0 50	0 50
	Note.—Alloys of the above metals, if in raw lumps or in fragments, are dutiable under this heading.		
ex 583	Lead, in raw state .....per 100 kil.	—	0 50 I
584	Pig iron, refined* ..... ,,	0 05	0 05
585	Raw iron, in blocks or prisms, containing up to 4 per cent. of scoriæ* ..... per 100 kil.	0 20	0 20
586	Rolled iron:		
	a. In billets less than 70 cms. in length, for resmelting per 100 kil	0 30	0 30
	b. In bars, round or quadrangular, of any diameter, width, or thickness, also iron rolled in coils for wire-drawing*.. ..... per 100 kil.	1 00	3 00 G
	Note.—The word "iron" is meant to include all iron which admits of being wrought or hammered; consequently it includes soft steel and malleable pig iron.		
587	Rails, for railways and tramways, of all kinds and sizes, also special rails for points* .....per 100 kil.	5 00	3 00 B
	Note 1.—Turn-tables, fish-plates and sleepers are dutiable as articles of rolled iron, by estimating their approximate weight when imported connected to the rails. Bolts are taxed under the proper number, whilst switches are classed under No. 744.		
	Note 2.—Rails, points and turn-tables, imported by, and for the use of the Ministry of Public Works and by the Roumanian Railway Department, are free of duty, with the authorisation of the Ministry of Finance, provided that they are not manufactured in the country.		
588	Rolled iron, in special shapes, such as **T** iron, double **T** iron, **V** or **Z** shaped, angle iron, half-round, iron framing, and all rolled iron, other than round or rectangular* .....per 100 kil.	3 00	5 00 GA
	Note – Rolled iron in any form, imported by syndicates and societies of vinegrowers, for use as uprights, or posts for viticulture, shall pay 1 lëu per 100 kilos., with the authorisation, and under the control of the Minister of Finance.		
589	Iron, rolled, designed and ornamented in the rolling* .....per 100 kil.	10 00	10 00
590	Sheets and plates of iron, even corrugated [*rolled*], without other preparation, having a thickness of: *		
	a. Two mm. and over* per 100 kil.	3 00	5 00 G
	b. From 2 mm. to ½mm.* ,,	5 00	6 00 G 5 00 U K
	c. Less than ½ mm.*.... ,,	6 00	8 00 G 6 00 U K
591	The same, tinned, galvanized or coated with lead, copper or brass, polished, having a thickness of: *		
	a. 1 mm. or more* ....per 100 kil.	11 00	7 00 U K
	b. From 1 mm. to ½ mm.* ,,	12 50	7 50 U K
	c. Less than ½ mm.*.... ,,	15 00	8 00 U K
	Note to 591 *c.*—Plates and sheets of rolled iron, tinned (tin-plates)		

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
less than ½ mm. in thickness, to be dutiable at the rate of 4 lei per 100 kils.		
592 The same, nickelled, silvered, covered with copper or with alloys of copper or with aluminium*.....per 100 kil.	20 00	20 00
593 The same, enamelled, in relief, stamped or with designs, colored or not*..... per 100 kil.	30 00	30 00
594 The same, cut for particular work, perforated, or cut out*	Duty on the sheet or plate iron, according to quality, with an addition of 50 per cent.	Duty on the sheet or plate iron, according to quality, with an addition of 50 per cent.
595 Crucible steel, in bars, sheets or plates of all kinds* .....per 100 kil.	9 00	9 00
596 Pipes of cast iron, of any diameter, and their joints, in the rough, even coated with pitch and tar: *		
a. The sides having a thickness of 7 mm. or more* ....per 100 kil.	4 00	3 00 G
b. The sides having a thickness of less than 7 mm.* ..per 100 kil.	7 00	6 00 G
Note.—See under No. 605.		
597 The same, turned, polished, varnished, tinned, galvanized or coated with lead, colored, bronzed, or enamelled:*		
a. The sides having a thickness of 7 mm. or more*....per 100 kil.	9 00	9 00
b. The sides having a thickness of less than 7 mm.* ..per 100 kil.	16 00	16 00
598 The same, chiselled by hand, coppered, nickelled, silvered or coated with aluminium*.....per 100 kil.	26 00	26 00
599 Articles of cast iron, not specially mentioned, in the rough, merely cast, and not worked, filed or not, even ornamented in the casting or with accessories of wrought iron or in combination with wood:*		
a. Weighing, per piece, more than 50 kilogs* .....per 100 kil.	5 00	4 00 G
b. Weighing, per piece, from 50 to 5 kilogs* .....per 100 kil.	8 00	7 00 GA
c. Weighing, per piece, less than 5 kilogs*.....per 100 kil.	12 00	10 00 G
Note.—See under No. 605.		
600 The same turned [*ground*], polished, varnished, tinned, galvanized, leaded, colored or enamelled*:		
a. Weighing, per piece, more than 50 kilogs* .....per 100 kil.	15 00	10 00 G
b. Weighing, per piece, from 50 to 5 kilogs*.....per 100 kil.	17 00	15 00 G
c. Weighing, per piece, less than 5 kilogs*.....per 100 kil.	20 00	20 00
601 The same, chiselled by hand, bronzed, nickelled, silvered, gilt or coated with aluminium:		
a. Weighing, per piece, more than 50 kilogs.....per 100 kil.	25 00	25 00
b. Weighing, per piece, from 50 to 5 kilogs .....per 100 kil.	35 00	35 00
c. Weighing, per piece, less than 5 kilogs .....per 100 kil.	55 00	55 00
602 Pipes of rolled iron and their joints, all in the rough, unfinished, without screw ends, without rivet holes* .... per 100 kil.	9 00	7 00 G
Note.—See under No. 612.		
603 The same, turned, with screw ends, or with rivet holes*.....per 100 kil.	12 00	9 00 G
Note.—See under No. 612.		
604 The same, polished, galvanized, coppered, nickelled, silvered *per 100 kil.	26 00	26 00
Note.—See under No. 612.		
605 Articles of rolled iron, not specially mentioned, even in combination with cast iron or wood, in the rough, or filed or coarsely painted:		
a. Weighing, per piece, more than 25 kilogs .....per 100 kil.	12 00	—
b. Weighing, per piece, from 25 to 3 kilogs .....per 100 kil.	20 00	—
c. Weighing, per piece, from 3 kilogs to ½ kilog.....per 100 kil.	25 00	—
d. Weighing, per piece, less than ½ kilog .....per 100 kil.	35 00	—
Articles of rolled iron not specially mentioned, even in combination with cast iron or wood, in the rough, or filed, or coarsely painted:		
a. Weighing, per piece, more than 100 kilogs.....per 100 kil.	—	8 00 G
b. Weighing, per piece, from 100 to 25 kilogs.....per 100 kil.	—	9 00 G
c. Weighing, per piece, from 25 to 3 kilogs.....per 100 kil.	—	15 00 G
d. Weighing, per piece, from 3 kilogs to ½ kilog....per 100 kil.	—	25 00 G
e. Weighing, per piece, less than ½ kilog.....per 100 kil.	—	35 00 G
Note to Nos. 596, 599 *and* 605.—The classification of articles of cast iron or steel under this heading is not affected by rough trimming undertaken for the purpose of ensuring freedom from flaws, or by the removal of chipped edges, remnants of metal, and imperfections of casting, or by the application of a rough coating of oil, tar, black-wash or black-lead. See also under No. 612 (*G*).		
606 The same [*ground*], polished, turned, enamelled, galvanized, tinned, coppered, combined with brass, copper, bronze, or other material not specially mentioned, finely painted, varnished:		
a. Weighing, per piece, more than 25 kilogs.....per 100 kil.	24 00	24 00
b. Weighing, per piece, from 25 to 3 kilogs.....per 100 kil.	30 00	30 00
c. Weighing, per piece from 3 kilogs to ½ kilog....per 100 kil.	40 00	40 00
d. Weighing, per piece, less than ½ kilog.....per 100 kil.	50 00	50 00
Note.—See under No. 612.		
607 The same, nickelled, silvered, gilt, in combination with other fine substances or not:		
a. Weighing, per piece, more than 10 kilogs. .....per 100 kil.	60 00	60 00
b. Weighing, per piece, from 10 to 2 kilogs. .....per 100 kil.	90 00	90 00
c. Weighing, per piece, from 2 kilogs. to ¼ kilog...per 100 kil.	130 00	130 00
d. Weighing, per piece, less than ¼ kilog .....per 100 kil.	200 00	200 00
Note.—See under No. 612.		
608 Axles for carriages, wagons, locomotives, complete wheels, single or coupled, for wagons and locomotives, also the tyres for same, neither turned nor finished* ..... per 100 kil.	10 00	10 00
Note.—See under No. 612.		
609 The same, turned and finished*..... per 100 kil.	18 00	18 00
Note.—See under No. 612.		
610 Springs for carriages and vehicles of every description, and also all heavy springs for buffers of railway and other carriages, merely filed, neither finished, polished, nor painted*..... per 100 kil.	20 00	20 00
Note.—See under No. 612.		
611 The same, ground, polished or finished* per 100 kil.	30 00	30 00
Note.—See under No. 612.		
612 Bedsteads and furniture of iron:		
a. Not upholstered, merely painted, and not combined with other materials.....per 100 kil.	34 00	34 00
b. Ornamented, even combined with other common materials.. per 100 kil	42 00	42 00
c. Upholstered..... ,,	50 00	50 00
Note to Nos. 605, 610 *and* 612.—The classification of articles under the above numbers is not affected by rough chiselling, undertaken for the purpose of ensuring the absence of flaws, or by screw cutting, piercing of rivet holes, or the boring of holes with or without screw thread (*G*).		
Note to Nos. 602 *to* 612.—The classification of articles under the above numbers is not affected by the scraping or scouring of certain parts, nor by the application of a rough coating of oil, tar, black-wash, or black-lead (*G*).		
613 Bolts, screws, rivets, nuts, washers, hooks, and every article which may be furnished with a screw thread, even turned, finished, ground, polished, or painted, except those enumerated in the following number:*		
a. Not finished, *i.e.*, not having the screw-thread made,* per 100 kil.	12 00	12 00
b. Having the screw thread made* per 100 kil.	17 00	17 00
c. Galvanized, tinned, coppered, or nickelled* .....per 100 kil.	30 00	30 00
614 Screws for fixing in wood, except screw rings; screws for fixing in metal, without nuts; with or without notch or incision, whatever the manner of work:*		
a. Above 30 mm. in length* ..... per 100 kil.	18 00	18 00
b. From 30 to 15 mm. in length* .. per 100 kil.	26 00	26 00
c. From 15 to 5 mm. in length* .. per 100 kil.	36 00	36 00
d. Less than 5 mm. in length* .... per 100 kil.	50 00	50 00
615 Pipes made of sheet-iron riveted, and their joints, both without other preparation .....per 100 kil.	20 00	20 00
616 The same, turned, adjusted, galvanized, coppered, nickelled, varnished, or subjected to any other additional operation.....per 100 kil.	30 00	30 00

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
617 Boilers and every receptacle destined to be exposed to fire under pressure or open (boiler-makers' wares in general), casks, reservoirs, agitators, distillers, refiners, watering and scavenging carts, and every receptacle of sheet-iron, put together with rivets or otherwise, whether stationary or mounted on wheels, painted or not* per 100 kil.	25 00	25 00
618 Articles of thin sheet-iron, neither painted nor enamelled, combined or not with cast iron and wood:		
a. Sieves and riddles....per 100 kil.	20 00	20 00
b. Kitchen and household stoves, portières, household articles, pipes and other articles of sheet iron n. s. m..... per 100 kil.	40 00	40 00
619 The same, tinned, galvanized, coppered, combined or not with wood or cast iron.....per 100 kil.	70 00	70 00
620 The same, painted, lithographed, nickelled, silvered, gilt, even in combination with other materials..per 100 kil.	100 00	100 00
621 Articles of sheet-iron, enamelled ..... per 100 kil.	110 00	110 00
622 Safes and strong-boxes, with or without fire-proof material, painted, ornamented:*.....per 100 kil.	40 00	40 00
a. Weighing 300 kilogs. and over each*.....per 100 kil.	—	25 00 U K
623 Iron or steel wire:*		
a. 1·5 mm. in diameter, or more*.. per 100 kil.	6 00	8 00 G
b. From 1·5 mm. to 0·5 mm. in diameter* .....per 100 kil.	9 00	9 00
c. Less than 0·5 mm. in diameter* per 100 kil.	13 00	13 00
Note.—All kinds of rolled iron, drawn, of whatever diameter, is considered as wire.		
624 The same, galvanized, coppered, tinned, leaded, annealed:*		
a. 1·5 mm. in diameter, or more* per 100 kil.	14 00	14 00
b. From 1·5 mm. to 0·5 mm. in diameter* .....per 100 kil.	17 00	17 00
c. Less than 0·5 mm. in diameter* per 100 kil.	20 00	20 00
Note.—Galvanized iron wire, exceeding 1½ millimetres in diameter, imported by syndicates and societies of vinegrowers for use in viticulture, shall pay 3 lei per 100 kilogs., with the authorisation and under the control of the Minister of Finance.		
625 The same, nickelled or silvered* ,,	24 00	24 00
626 Shavings from wire mills ("*paille de fer*")* .....per 100 kil.	18 00	18 00
627 Chains of iron wire merely bent or soldered, of all kinds except those specially mentioned, even polished or tarred:*		
a. Of wire of 6 mm. in diameter or more* .....per 100 kil.	14 00	14 00
b. Of wire of from 6 mm. to 2 mm. in diameter* .....per 100 kil.	22 00	22 00
c. Of wire of less than 2 mm. in diameter*.....per 100 kil.	36 00	36 00
Note.—Only wire-drawn chains are included in this number. Unenumerated chains of cast iron, whether rolled or wrought, are taxed as articles of rolled iron.		
628 The same, nickelled, silvered, or gilt per 100 kil.	70 00	70 00
629 Chains for watches, keys, pince-nez, and other pocket articles or articles of adornment, even nickelled, silvered, or gilt..... per 100 kil.	200 00	200 00
630 Barbed wire for fencing, galvanized* per 100 kil.	15 00	12 00 G
631 Springs of iron wire for furniture* ,,	17 00	17 00
632 Cables and ropes of iron wire, even painted, galvanized, tinned:*		
a. Of wire 1½ mm. in diameter, or more* .....per 100 kil.	20 00	12 00 G
b. Of wire less than 1½ mm. in diameter*..... per 100 kil.	30 00	20 00 A
633 Wire gauze and lattice work of iron wire:*		
a. Of wire 1½ mm in diameter, or more* .....per 100 kil.	25 00	25 00
b. Of wire less than 1½ mm. in diameter* .....per 100 kil.	36 00	36 00
c. Painted, galvanized, tinned, nickelled, of wire of any diameter* per 100 kil.	40 00	40 00
634 Articles of iron wire n.s.m.:		
a. Of wire 1½ mm. in diameter or more ....per 100 kil.	40 00	40 00
b. ,, less than 1½ mm. in diameter..per 100 kil.	48 00	48 00
c. ,, of any diameter, painted, galvanized, tinned.. per 100 kil.	60 00	60 00
d. Of wire of any diameter, nickelled, silvered, gilt, or combined with other common material .... per 100 kil.	70 00	70 00
635 Nails of all kinds, except those specially mentioned, ceiling (or rafter) hooks, chisel beads*:		
a. Of more than 3 mm. in diameter* per 100 kil.	11 00	11 00
b. From 3 to 1½ mm. in diameter*.. per 100 kil.	14 00	14 00
c. Of less than 1½ mm. in diameter* per 100 kil.	20 00	20 00
636 Nails for boots, round or square, nails for horseshoes, nails with shaped heads for boots; nails with large heads of iron or steel, used for upholstering, polished or not*..per 100 kil.	24 00	24 00
Note.—Nails with heads of other metals follow the treatment of the metal in question.		
ex 636 Horseshoe nails.....per 100 kil.	—	18 00 A
637 Padlocks, locks, all fastenings for doors, windows, trunks, boxes, cupboards and other articles, with their keys, hinges and all other portions having the same functions, ornaments for key holes and handles:		
a. Plain, merely polished, tarred, or roughly painted....per 100 kil.	50 00	40 00 G
b. Ground, polished, galvanized, tinned, coppered, varnished, or finely painted .....per 100 kil.	70 00	—
[*Polished galvanised tinned coppered, varnished, or finely painted*] per 100 kil.	—	55 00 G
c. Nickelled, silvered, combined with bronze, nickel, or other metals..... per 100 kil.	110 0	--
[*Nickelled combined with bronze, nickel, or other common metals*] per 100 kil.	—	70 00 G
d. [*Silvered or gilt*].... ,,	—	100 00 G
638 Bits, hooks for harness, curbs, all iron articles for harness, stirrups, spurs, skates [*ground*], polished, galvanized, tinned.....per 100 kil.	60 00	60 00
639 The same, nickelled, silvered, or gilt per 100 kil.	100 00	100 00
640 Art wares of iron, such as lustres, candelabra, chandeliers, night lamps, flowers of beaten iron, articles for the table or for toilet, worked in the same manner, iron buttons, articles of dress, button hooks, fish hooks, busks for stays, brooches, hair pins, buckles for necklaces, for garters, and for other articles, clasps for pockets, for notebooks, and for other pocket articles, seals, inkstands, dice, and all small articles of iron employed in correspondence, toilet and adornment, even combined with other materials, polished, nickelled, silvered, or gilt per 100 kil.	150 00	150 00
641 Ploughs, harrows, rollers, cultivators, light ploughs, scarifiers, ploughshares, parts of harrows, and of other agricultural appliances*.....per 100 kil.	1 00	1 00
642 Agricultural implements, with or without handle, hoes, scythes, sickles, forks* .....per 100 kil.	5 00	5 00
643 Boring instruments for mines, petroleum wells, and all ground boring*	Classed under Nos. 605 & 606, according to weight and kind.	Classed under Nos. 605 & 606, according to weight and kind. G
644 Anvils of any weight, and forge hammers weighing 2 kilogs. or more each* per 100 kil.	16 00	16 00
645 Files and rasps, not striated.. ,,	17 00	17 00
646 Files and rasps, striated, ready for use:		
a. Of more than 35 cm. in length.... per 100 kil.	27 00	20 00 G
b. From 35 to 16 cm. in length ,,	60 00	40 00 G
c. Less than 16 cm. in length ,,	75 00	60 00 G
Note.—The measurement of files, determined in No. 646, is only to be applied to such portions of these tools as are provided with ridges.		
647 Instruments of iron or steel for trades and industries, even combined with bronze, with or without handle, except those specially mentioned, also shovels and spades.....per 100 kil.	10 00	20 00 G
648 The same, finely worked, polished, nickelled .....per 100 kil.	40 00	30 00 G
649 Saws:		
a. In sheets, without teeth per 100 kil.	20 00	20 00
b. With teeth cut, even combined with iron or wood ....per 100 kil.	40 00	40 00
650 Cutting files, screw plates, chisels, screw-drivers, blades for planes, finished punches of steel, drills for wood or iron, screw wrenches, pincers, except blacksmiths' pincers, vices weighing less than 1 kilog., awls, cork-screws, iron compasses, squares, metres, tin-		

Nos.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
	smiths' shears, sheep-shears, pruning shears, all mounted or not, with or without handles, even polished or nickelled .....per 100 kil.	40 00	40 00
651	Cutlery and scissors n.s.m.:		
	a. Unpolished, unmounted, or mounted on common wood, iron, or cast-iron .....per 100 kil.	80 00	60 00 F
	b. Polished, unmounted or mounted on fine wood, bone, zinc, brass, copper, or other common material per 100 kil.	150 00	100 00 G
	c. Mounted on ivory, tortoise-shell, mother-of-pearl, silvered or gilt metal .....per 100 kil.	250 00	250 00
	d. Mounted on silver or gold ,,	350 00	350 00
652	Instruments, of metal, for surgery per 100 kil.	80 00	80 00
653	Side arms and their accessories, such as scabbards, hilts.....per 100 kil.	80 00	80 00
654	The same, silvered or gilt .. ,,	120 00	120 00
655	Fire-arms:		
	a. Cannon, arms for war, with their parts and accessories	Prohibited	Prohibited
	b. Arms for shooting galleries and weapons of defence, such as carbines, pistols, revolvers, with their parts and accessories ..per 100 kil.	200 00	150 00 B
	c. Sporting arms of all kinds, with their parts and accessories ..... per 100 kil.	400 00	200 00 B
656	Writing pens, even silvered or gilt .... per 100 kil.	160 00	160 00
657	Pins, knitting needles and hooks ..... per 100 kil.	150 00	150 00
658	Sewing needles for sewing by hand or by machine, of all sizes, even with gilt eyes .....per 100 kil.	200 00	200 00
659	Lead:		
	a. In rods ..... ,,	1 00	1 00
	b. In plates and sheets* .. ,,	1 50	1 50
660	Articles of lead, cast, not pressed, such as pipes, tubes, bullets, shot and every other kind of article, plain, without relief, neither painted, decorated, nor varnished* .....per 100 kil.	6 00	6 00
ex 660	Pipes of lead ..... ,,	—	4 00 I
661	The same, finely worked, painted, decorated .....per 100 kil.	40 00	40 00
662	Typographic type and spaces ,,	40 00	40 00
663	Zinc, cast or rolled:		
	a. Wire or ingots of any thickness* per 100 kil.	3 00	3 00
	b. Sheets or plates of 30 millimetres or more in thickness*....per 100 kil.	3 00	3 00
	c. Of less than 30 millimetres in thickness .....per 100 kil.	5 00	5 00
	d. Zinc pipes of any diameter ..... per 100 kil.	6 00	6 00
664	Zinc sheets, polished, varnished, or covered with other common metals or their alloy*.....per 100 kil.	8 00	8 00
665	Wares of zinc, merely cast, neither ground, polished nor colored, cast in relief or not, combined or not with wood, lead, cast iron, or tin per 100 kil.	60 00	60 00
666	The same, ground, polished, decorated, as also wares of sheet zinc, even combined with other common materials per 100 kil.	110 00	110 00
	Note.—Including zincographic and autotypic plates.		
667	Small articles of zinc for office or table use, small figures, knick-knacks, and also all other wares of zinc, silvered, gilt, or combined with fine materials per 100 kil.	140 00	140 00
668	Tin in sheets:*		
	a. Thick for manufacturing tin wares or for soldering*.....per 100 kil.	7 00	7 00
	b. Thin (tin foil) and tin wire* ,,	8 00	8 00
669	Wares of tin, even alloyed with lead, zinc, antimony, simply cast, neither ground, polished nor colored, cast in relief or not, even combined with wood, lead, cast iron, or zinc per 100 kil.	50 00	50 00
	Note.—Cast tin wares, wholly or partly smoothed on the lathe, are not dutiable as polished wares, but treated according to No. 669. This number also covers tubes, bottle capsules and other pressed wares of tin, brightened by pressure, unless improved by painting, varnishing, or nickelling or covered with another metal coating (*A*).		
670	The same, chiselled by hand, ground, polished, painted, decorated, even combined with other common materials per 100 kil.	100 00	100 00
671	The same, nickelled, silvered, gilt, and art wares in general, small figures, small articles for office or table use, knick-knacks and the like, per 100 kil.	180 00	180 00
672	Aluminium, rolled or beaten, not further worked .....per 100 kil.	12 00	12 00
673	Aluminium wire:		
	a. Of 0·5 millimetre or more in thickness .....per 100 kil.	20 00	20 00
	b. Of less than 0·5 millimetre in thickness.....per 100 kil.	50 00	50 00
674	Wares of aluminium and its alloys, even combined with other common materials .....per 100 kil.	160 00	160 00
675	The same, combined with silk, ivory mother-of-pearl, tortoise-shell, silver, gold .....per 100 kil.	300 00	300 00
676	Nickel, beaten or rolled, not further worked.....per 100 kil.	12 00	12 00
677	Nickel wire..... ,,	20 00	20 00
678	Pipes, vases and receptacles of all kinds, polished, but not ornamented 100 kil.	150 00	150 00
	Note.—Kitchen utensils, pots and similar articles of nickel or its alloys (packfong, alpacca, argentan, &c.), finished, polished, not ornamented, fall under this number (*A*).		
679	The same, ornamented, thin sheets of nickel of less than 0·25 millimetre in thickness, wares and articles of nickel of all kinds, not specially mentioned, even ornamented and combined with other materials, except silver and gold per 100 kil.	200 00	200 00
680	Works of art for office or table use, small figures, knick-knacks, combined or not with other materials ....per 100 kil.	300 00	300 00
681	All nickel wares, silvered, gilt, or combined with silver and gold, per 100 kil.	350 00	50 00
	Note.—Packfong, alpacca, argentan and christofle wares are dutiable under Nos. 676-681.		
682	Copper and its alloys, rolled round or in any other form, and in plates of 1 millimetre or more in thickness* per 100 kil.	5 00	5 00
683	Sheets of less than 1 millimetre in thickness and wire of 1 millimetre or more per 100 kil.	10 00	10 00
	Note.—Sheets of copper of any thickness, cut into any shape other than rectangular, pay a surtax of 25 per cent. in addition to the duty.		
684	Wire of less than 1 millimetre in diameter, sheets for veneering and cables of copper wire .....per 100 kil.	20 00	20 00
685	The same, nickelled, silvered or gilt ,,	60 00	60 00
686	Tubes and pipes, cast or rolled, of any size, neither adjusted nor cut, including joining pieces; also parts of machinery cast, but not worked, unfinished.....per 100 kil.	15 00	15 00
687	The same, adjusted, turned, ground, polished, cast, even combined with other common materials ..per 100 kil.	25 00	25 00
688	Articles of copper and its alloys not specially mentioned, even ground, polished, combined or not with other common materials.....per 100 kil.	100 00	100 00
689	The same, chiselled, varnished, nickelled, silvered, gilt .....per 100 kil.	200 00	200 00
	Note.—Busts and art statues imported one at a time are exempt from duty with the authorisation of the Minister of Finance.		
690	The same, combined with fine materials per 100 kil.	250 00	250 00
691	Braziers' and coppersmiths' wares of copper or its alloys, worked in part or finished; pipes and tubes of sheet copper riveted or soldered, and all articles of sheet copper or alloys of copper.....per 100 kil.	125 00	125 00
692	The same, chiselled, varnished, nickelled, silvered, gilt .....per 100 kil.	200 00	200 00
693	Gauze of copper or its alloys:		
	a. Having in warp and weft 20 threads or less per square centimetre.....per 100 kil.	20 00	20 00
	b. Having more than 20 threads per square centimetre..per 100 kil.	25 00	25 00
	Note.—Gauze of copper or its alloys, in continuous rolls, for the manufacture of paper, are dutiable at the rate of 5 lei per 100 kilos., with permit and under control of the Ministry of Finance.		
694	Unenumerated wares of wire of copper and its alloys.....per 100 kil.	100 00	100 00
695	The same, nickelled, varnished, silvered, gilt.....per 100 kil.	200 00	200 00
696	Pins, hairpins, hooks, buckles, crochet hooks, even nickelled, silvered, gilt per 100 kil.	200 00	200 00
697	Silver, prepared for use in silversmiths' work, and imported in rolled plates or bars of any thickness.....per kil.	2 00	2 00
698	Silver ware, and articles of silver not specially mentioned .....per kil.	28 00	28 00
699	The same, partly or wholly gilt ,,	30 00	30 00
700	Gold, prepared for use in goldsmiths' or jewellers' work and imported in plates or in rolled bars of any thickness per kil.	10 00	10 00

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
701 Articles of gold, not specially mentioned, for whatever use.....per kil.	30 00	30 00
Note.—Platinum, iridium, osmium, palladium, rhodium and ruthenium are treated as gold.		
702 Metals of every kind, in leaf or in powder:		
a. For use in coating with copper [*bronze*], nickel, or aluminium per 100 kil.	75 00	40 00 G
b. For silvering ..... ,,	400 00	200 00 G
c. For gilding ..... ,,	400 00	400 00 G
703 Threads, round or flat, of any common metal used in trimmings, embroidery, tissues, or dress, whether such threads be single or whether they be twisted on textile materials (other than silk) or on cord.....per 100 kil.	60 00	40 00 G
Note.—Metal threads, cemented or spangled with imitation silver, pay duty under this number (*G*).		
704 The same, silvered, gilt, or twisted on silk.....per 100 kil.	130 00	80 00 G
705 Threads of silver, round or flat, single or twisted, on any kind of textile material.....per kil.	5 00	5 00
706 The same, gilt ..... ,,	7 00	7 00
707 Threads of gold, round or flat, single or twisted, on any kind of textile material.....per kil.	15 00	15 00
708 Beads and spangles of common metals per kil.	2 00	2 00
709 The same, silvered, gilt..... ,,	3 00	3 00
710 Beads and spangles of silver.... ,,	5 00	5 00
711 The same, gilt..... ,,	10 00	10 00
712 Beads and spangles of gold .... ,,	20 00	20 00
713 Textures, nettings, braids, and trimmings, or threads of common metals, even combined with any other material except silk .....per kil.	3 00	3 00
Note.—All tissues not exceeding 25 centimetres in width are treated as braids.		
714 The same, of metals silvered, gilt, or combined with silk.....per kil.	15 00	15 00
715 Tissues, braids, ribbons and trimmings (passementerie) of silver combined with any other material.....per kil.	20 00	20 00
716 The same, of silver gilt..... ,,	25 00	25 00
717 Tissues, braids, ribbons and trimmings (passementerie) of gold combined with any other material.....per kil.	30 00	30 00
718 Buttons and combs of any common metal except iron.....per kil.	3 50	3 50
719 The same, silvered, gilt..... ,,	5 00	5 00
720 Jewellery of common metal, even combined with imitation of fine stones, or silvered or gilt.....per kil.	8 00	8 00
721 Jewellery of common metal plated with silver or gold, and combined or not with imitation of precious stones per kil.	16 00	16 00
722 Jewellery of silver, even combined with precious stones.....per kil.	40 00	40 00
723 The same, gilt, or plated with gold ,,	60 00	60 00
724 Jewellery of gold or platinum, with or without precious stones.....per kil.	100 00	100 00
Note.—Decorations (of orders) and medals are tariffed as jewellery according to the metals of which they are composed.		
725 Coins of any kind of metal legally current in Roumania	Free.	Free.
726 Coins of any metal not legally current in Roumania	Prohibited.	Prohibited.
727 Copper coins not legally current in Roumania, but imported perforated as ornaments for necklaces.....	,,	,,
728 The same, silvered or gilt	,,	,,
729 Silver coins not legally current in Roumania, but imported as ornaments	,,	,,
730 The same, gilt	,,	,,
731 Gold coins not legally current in Roumania, but imported perforated as ornaments	,,	,,
732 Imitations of coins, modern or ancient, legally current in any country, or having been legally current in the past	,,	,,
Note.—Genuine ancient coins and medals imported for collectors (and museums) are exempt from duty.		
733 Sulphur, refined, even in sticks or powder* .....per 100 kil.	0 05	0 05
734 Wicks and sheets of sulphur, prepared on cloth, for fumigating casks and other receptacles*.....per 100 kil.	5 00	5 00
735 Engines, driven by water, steam, gas, petroleum and its derivatives, compressed air, or any other power except electricity, whether imported ready put together or in pieces, but only if the pieces be component parts of the same engine, weighing:*		
a. 100,000 kils. or more, and hydraulic engines of any weight* per 100 kil.	12 00	6 00 B I
b. From 100,000 to 10,000 kil.* per 100 kil.	14 00	7 00 B I
c. From 10,000 to 2,500 kil.* per 100 kil.	16 00	8 00 B I
d. From 2,500 to 500 kil.* ,,	22 00	10 00 B I
e. Less than 500 kil.* .. ,,	30 00	12 00 B I
736 Machine-tools, such as mechanical saws, lathes, planes, drilling machines, grooving machines, sharpening and setting machines, steam hammers, portable forges, presses for fashioning metals and other substances, and all other similar machines for working metals, wood, and other materials, weighing per piece:*		
a. 10,000 kils. or more* per 100 kil.	12 00	6 00 B
b. From 10,000 to 2,000 kil.*,,	15 00	8 00 B
c. From 2,000 to 250 kil.*,,	20 00	10 00 B
d. Less than 250 kil.*..... ,,	28 00	12 00 B
737 Pumps of all kinds, for liquids, air, and gas, and also ventilators* per 100 kil.	17 00	8 00 B
738 Machines, for combing textiles, carding machines, spinning machines, reeling machines, looms, knitting machines, dressing machines, figuring machines, and, in general, all machines for working up textiles from the raw material to the finished article* ....per 100 kil.	18 00	8 00 B
739 Machines n.s.m. employed in the manufacture of paper* .....per 100 kil.	14 00	8 00 B
740 Printing machines, typographic or lithographic* .....per 100 kil.	10 00	6 00 B
741 Machines for writing, calculating, or registering .....per 100 kil.	250 00	250 00
742 Sewing machines, and generally all machines used for the making of clothes, hats, and boots ..per 100 kil.	50 00	20 00 G
Note.—The tables stands, &c., of these machines are treated according to the material of which they are composed.		
743 Agricultural machines:		
a. Seed drills and winnowers per 100 kil.	1 00	1 00
b. Portable engines and agricultural machines of all kinds, of whatever material composed* per 100 kil.	2 00	4 00 G
744 Machines and apparatus n.s.m., weighing, each:		
a. 10.000 kil. or more ..per 100 kil.	7 00	7 00
b. From 10.000 to 2,000 kil. per 100 kil.	8 00	8 00
c. From 2,000 to 500 kil. ,,	9 00	9 00
d. From 500 to 150 kil... ,,	11 00	11 00
e. From 150 to 50 kil. .. ,,	13 00	13 00
f. Less than 50 kil. .... ,,	16 00	16 00
Note. Weighing machines—decimal, centesimal or other similar—and also all automatic machines n.s.m are included in this number.		
Note to Nos. 735-744.—Parts and accessories of machines and apparatus, specified in Nos. 735-744, imported separately or as spare parts, are taxed as wares of the materials of which they are made.		
Machines specified in Nos. 735, 736, 740, 744 and 745, imported by the external departments of the Ministry of Public Works, by the Roumanian Railway companies, and by industrial establishments connected with the State are exempt from duty with the authorisation of the Ministry of Finance, provided no such machines are manufactured in the country.		
745 Dynamo-electric machinery, electric motors, converters, transformers, distributors [*electro-magnets and contacts*], weighing each—*		
a. 2,000 kil. or more* per 100 kil.	30 00	12 00 G
b. From 2,000 to 200 kil.* ,,	40 00	24 00 G
c. Less than 200 kil.* ,,	50 00	35 00 G
746 Accessories of dynamo-electric machines* .....per 100 kil.	50 00	35 00 G
747 Electric accumulators, and their battery-plates for renewal*..per 100 kil.	20 00	20 00
Note.—Batteries are included in this number.		
748 Voltaic arc lamps and their mechanism per 100 kil.	75 00	75 00
Note.—Fittings, *e.g.*, the globes, lamp-posts, &c., follow the treatment of the materials of which they are composed.		
749 Electric apparatus for telegraphs, telephones, transmission of power, lighting, bells, interruptors, batteries for medical and chemical purposes, and all small articles connected with the use of electricity .....per 100 kil.	100 00	80 00 F
750 Cables for the transmission of electric currents and insulated wire for electrical purposes:		
a. With covering or casing of sheet iron, iron wire, or iron bands per 100 kil.	6 00	6 00

Nos.	General Tariff. Lei. b.	Conventional Tariff. Lei. b.
b. Without metallic casing, but insulated with paper, asbestos, or other materials n.s.m. per 100 kil.	10 00	10 00
c. Insulated with india-rubber or gutta-percha .....per 100 kil.	15 00	15 00
d. Insulated with textile thread other than silk, even combined with other material.. per 100 kil.	25 00	25 00
e. Insulated with silk thread per 100 kil.	50 00	50 00
751 Vehicles running on rails :*		
a. Goods wagons, covered or not, and tenders* .....per 100 kil.	12 00	7 00 B
b. Carriages for passengers, not upholstered* ..... per 100 kil.	15 00	9 00 B
c. Carriages for passengers, upholstered* .....per 100 kil.	22 00	15 00 B
Note.—Carriages combined with machine motors are classed under No. 735. Waggons imported for the use of the Roumanian railways are exempt from duty with the authorisation of the Ministry of Finance, provided that they are not manufactured in the country.		
752 Vehicles not running on rails :*		
Automobiles and motor-cycles, driven by benzine, electricity, or any other motive power, except animal traction, weighing each :		
a. 1,000 kilogs or more*. per 100 kil.	30 00	30 00
b. From 1,000 to 500 kilogs.* ,,	45 00	45 00
c. From 500 to 250 kilogs.* ,,	60 00	60 00
d. From 250 to 100 kilogs.* ,,	75 00	75 00
e. Less than 100 kilogs.* ,,	90 00	90 00
Note.—Automobile bodies imported separately are dutiable under No. 288.		
753 Parts of automobiles and motor-cycles, imported separately or as reserve pieces..... per 100 kil.	90 00	90 00
754 Velocipedes, bicycles, tricycles, tandems for persons or for goods, as well as parts thereof.....per 100 kil.	220 00	200 00 B
755 Sea-going ships, of wood or iron, steam or sailing	Free.	Free.
756 Vessels on the Danube or on the Pruth, of wood or iron, steam or sailing, rowing or tow boats, also buoys	Free.	Free.
757 Vessels for rivers and inland waters :		
a. Of wood, in one piece .....each	5 00	5 00
b. Constructed of wood, such as boats, barges and wherries per ton	5 00	5 00
c. Of iron..... ,,	10 00	10 00
Note.—Articles imported for ship yards and accessories of ships and boats follow the treatment of the materials of which they are made.		
758 Large clocks for churches and buildings, and their parts .....per 100 kil.	50 00	50 00
759 Wall and table clocks, and their parts :		
a. Plain, of common materials, without figures, and not chiselled per 100 kil.	150 00	150 00
Note. — So-called Black Forest clocks, mounted in wood, and American clocks, both in cases either of wood, painted, sized, or carved, or of tin, brass, or other common metals, even painted, polished, or nickelled; all these clocks, in so far as they are not combined with mother-of-pearl, ivory, tortoiseshell, precious metals, fine or semi-fine stones, are dutiable at the rate of .....per 100 kil.	—	75 00 G
Under this heading are included, as American clocks, clocks of common workmanship of which the mechanism is enclosed in perforated metallic plates ; and also clocks in which the pendulum is replaced by a balance (*G*).		
b. Of common materials, ornamented with carvings, figures, incrustations, &c.....per 100 kil.	200 00	200 00
c. Mounted on fine materials ,,	350 00	350 00
760 Watches:		
a. With case of common metals..each	1 00	1 00
b. With case of aluminium, nickel, silver, or various silvered or gilt metals .....each	1 50	1 50
c. With case of silver gilt or of gold, or of other fine materials or combined with precious stones each	6 00	6 00
761 Works complete for watches :..... ,,	0 50	0 50
762 Parts and accessories of watches :		
a. Of common materials.... per kil.	5 00	5 00
b. Of aluminium, nickel, silver, or common silvered or gilt metals per kil.	7 50	7 50
c. Of silver gilt..... ,,	35 00	35 00
d. Of gold..... ,,	100 00	100 00
Note.—Under this number are included only watch works (fournitures), as well as isolated parts of the same watches. However, when the mountings (montures) are imported complete and lacking only the mechanism, the mountings are dutiable under No. 760.		
763 Musical boxes, large or small, with clockwork mechanism.....per kil.	1 50	1 50
764 Measuring apparatus and all apparatus of precision, with clockwork movements .....per kil.	1 50	1 50
765 Grand pianos and orchestrions, as well as parts thereof.....per 100 kil.	50 00	35 00 G
Upright pianos and harmoniums, as well as parts thereof .....per 100 kil.	50 00	25 00 G
Organs, and all other keyed instruments, as well as parts thereof....per 100 kil.	50 00	50 00
766 Musical instruments, stringed, and parts thereof.....per kil.	3 00	3 00
767 Musical instruments, wind, with or without keys, and of any material, also parts thereof..... per kil.	5 00	5 00
Note.—Accessories for musical instruments, wind, shall be dutiable according to the nature of the material of which they are made.		
768 All other musical instruments n. s. m., and parts thereof; also ocarinas with or without keys.....per kil.	1 50	1 50
Note.—Notes for above musical instruments and also for musical, boxes, are dutiable according to the materials of which made.		
769 Toys of wood, lead or stone, or of a combination of these materials with one another, or with iron, painted, but not combined with other materials, and not mechanical .....per 100 kil.	50 00	50 00
770 The same, mechanical, or combined with other common materials..per 100 kil.	60 00	50 00 G
771 Toys of paper, cardboard, faience, porcelain, glass, india-rubber, celluloid, or copper, even combined with other common materials, or mechanical per 100 kil.	85 00	50 00 G
772 The same combined with fine materials per 100 kil.	200 00	150 00 G
Note.—Toys of nickel, aluminium, silver or gold, whether plain or combined with other materials, follow the treatment of unenumerated articles of the materials of which they are made. Dolls' clothing, imported separately, follows the treatment of made-up articles, of the materials of which made.		
773 Glycerine :		
a. Raw ..... per 100 kil.	10 00	10 00
b. Refined..... ,,	25 00	25 00
774 Extract of rennet, prepared in powder or other form .....per kil.	5 00	5 00
775 Sulphuric acid and hydrochloric acid* per 100 kil.	2 00	2 00
ex 775 Hydrochloric acid..... ,,	—	2 00 A
776 Nitric acid, fuming sulphuric acid* per 100 kil.	4 00	4 00
777 Phosphoric acid, oxalic acid, arsenious acid, boric acid* .....per 100 kil.	10 00	10 00
ex 777 Boric acid ..... ,,	3 00	3 00
778 Liquid carbonic acid (carbonic anhydride) including carbonic acid in special capsules for bottles, weight of capsules included.....per 100 kil.	20 00†	15 00† A
Note.—The net weight will be ascertained by taking 30% for the acid and 70% for the receptacle.		
779 Citric acid, tartaric acid, tannic acid, gallic acid, pyrogallic acid..per 100 kil.	25 00	25 00
Note.—Tartars, raw or refined, follow the treatment of this heading.		
ex 779 Tartaric acid .....per 100 kil.	—	16 00 A
780 All other mineral acids n.s.m. ,,	10 00	10 00
ex 780 Hydrofluoric acid..... ,,	5 00	5 00
781 All other organic acids, not specially mentioned (benzoic, formic, lactic, salicylic, valerianic &c) ..per 100 kil.	30 00	30 00
782 Pyroligneous acid, containing up to 12 per cent of acetic acid....per 100 kil.	15 00	15 00
783 Acetic acid and pyroligneous acid containing more than 12 per cent. of acetic acid, including essences of vinegar of all kinds .....per 100 kil.	140 00	140 00
784 Caustic soda*..... ,,	0 10	0 50 U K
785 Liquid ammonia, caustic soda, oxide of iron, oxide of lead (litharge), oxide of tin, binoxide of tin, oxide of copper, oxide of zinc, lithopon, "zincolithe," oxide of magnesium (calcined magnesia)* .....per 100 kil.	6 00	6 00
ex 785 Oxide of lead, red lead, liquid ammonia .....per 100 kil.	1 00	1 00
786 Oxide and peroxide of barium, oxide of antimony, oxide and all other salts of cobalt, and all other mineral oxides per 100 kil.	30 00	25 00 U K
787 Sulphate of aluminium, sulphate of aluminium and potash (alum), sulphate of iron, sulphate of copper, sulphate of sodium, nitrate of potash, hypochlorite of lime, silicate of sodium, sulphide of carbon*.....per 100 kil.	1 50	1 50

† Per 100 kilogs. *net weight.*

Nos.		General Tariff. Lei. b.	Conventional Tariff. Lei. b.
	Hypochlorite of lime, chloride of lime per 100 kil.	—	0 50 B
ex 787	Sulphate of aluminium, and double sulphate of aluminium and potash (alum), chloride and hypochloride of lime, silicate of sodium ..per 100 kil.	0 10	0 10
	Sulphate of sodium (Glauber's salts) per 100 kil.	0 50	0 50
788	Chemical phosphate of calcium, sulphide of sodium, borate of sodium (borax)*.....per 100 kil.	0 10	0 50 B
	Carbonate of soda, crystallised or calcined* .....per 100 kil.	0 10	0 50 U K,B
789	*Carbonates and bi-carbonates* of ammonia, barium, artificial calcium, potassium, lead (white lead), and hydrated zinc; *bi-carbonate* of sodium; *carbide* of calcium; *chlorides* of ammonium, barium, iron, tin, sulphur and zinc; *chlorates* of potassium, sodium, tin and zinc; *manganates and permanganates* of potassium and sodium; *nitrates* of barium and lead; *oxalates and bi-oxalates* of ammonium, potassium and sodium; *silicate* of potassium; *pyrosilicates* of calcium and lead; *sulphates and bi-sulphates* of ammonium, barium, magnesium, lead, potassium and zinc; *sulphides* of ammonium, iron, lead and potassium; *sulphites and bi-sulphites* of calcium and sodium; *hyposulphites* of barium, calcium, lead and sodium, and all other chemical products n.s.m...per 100 kil.	5 00	5 00
ex 789	Carbonate and bi-carbonate of baryta, carbonate and bi carbonate of potassium, chloride of magnesium per 100 kil.	0 50	0 50
790	*Nitrates* of copper, strontium; *ferrocyanides* of calcium, potassium, sodium; *ferricyanides* of calcium, potassium, sodium; *sulphocyanides* of ammonium, barium, potassium; *cyanide* of potassium; *sulphate* of nickel; *ammoniacal sulphate* of nickel; *phosphates* of ammonium, potassium; sodium; *chromates and bichromates* of ammonium, potassium, sodium, lead; and all other *inorganic* chemical salts n.s.m.....per 100 kil	10 00	10 00
ex 790	Chloride of calcium and of sodium per 100 kil.	1 00	1 00
791	*Benzoates, citrates, salicylates, tartrates*— of aluminium, ammonium, barium, cobalt, copper, iron, magnesium, manganese, nickel, potassium, lead, sodium, strontium, zinc, uranium; and all other salts of *organic* acids per 100 kil.	20 00	20 00
792	*Acetates* of the same; also acetate of calcium .....per 100 kil.	80 00	80 00
ex 792	Acetate of lead ..... ,,	10 00	10 00
	Bi-basic acetate of copper, as well as other products for preventing fungoid diseases of the vine .....per 100 kil.	1 50	1 50
793	Borates of manganese and of lead; carbonate of manganese; manganate of lead; oleates of manganese and lead; oxalate of manganese; peroxide of hydrated manganese; resinates of aluminium, calcium, copper, lead, strontium and uranium ..per 100 kil.	8 00	8 00
794	Phosphorus:		
	a. White.....per kil.	0 30	0 30
	b. Red..... ,,	0 45	0 45
795	Bromine and bromides ..... ,,	0 40	0 40
796	Mercury - chloride, bichloride, oxide, sulphide..... .... ,,	0 40	0 40
797	Compounds of antimony ..... ,,	0 45	0 45
798	Bismuth, sub-nitric, sub-gallic (dermatol) salicylic; also compounds of litbium per kil.	0 80	0 80
799	Iodine:		
	a. Metallic ... . ,,	0 50	0 50
	b. In inorganic salts. — Iodide of potassium, sodium &c. *In organic salts.* — Iodoform, iodol &c. ... .per kil.	3 00	3 00
800	Compounds of silver—nitrate; compounds of gold—chloride ....per kil.	4 00	4 00
801	Acetic ether, chloroform and collodion per 100 kil.	100 00	100 00
802	Alcohol, methylic, ethylic, propylic, butylic, and amylic and similar corresponding aldehydes; acetic aldehyde, paraldehyde &c. except methylic aldehyde ..... per 100 kil.	120 00	120 00
803	Ethylic ether (sulphuric), acetone .... per 100 kil.	80 00	80 00
	Note.—Sulphuric ether imported by explosive factories of the Government is free of duty. Aceton imported for powder magazines of the Government or by purveyors to the Government, after being denaturated is also free of duty.		
804	Ethers of ethylic alcohol, formic ether, ether of sugar, of rum, essence of rum and all other alcohols and ethers not specially mentioned ..... per 100 kil.	300 00	300 00
805	Raw phenol (phenic acid, carbolic acid, raw), naphthaline, formaline, aniline oil, anthracene* .....per 100 kil.	1 50	1 50
806	Pure phenol (phenic acid, carbolic acid, crystallised), creoline, lysol, nava*.... per 100 kil.	10 00	10 00
	Note.—Dysoform is dutiable under this number (*A*).		
807	Guaiacol, ichthyol, nitro-benzol..... per 100 kil.	30 00	30 00
808	Saccharin and all synthetic products with sweetening properties....	Prohibited	Prohibited
809	Chemico-technical specialities, without indication of their composition, for technical and household use:		
	a. For cleaning boilers, such as "globuline" and others, and also solutions for the destruction of insects harmful to agriculture and pomiculture per 100 kil.	20 00	20 00
	b. Other, such as films for photography, insect exterminators, special india-rubber, cement and paste; wax and other materials for dentists and others, including cement for stopping teeth, also wax and resin in plates or any other form for dentists..per 100 kil.	100 00	100 00
810	Artificial phosphates and other chemical substances for improving soils* ..... per 100 kil.	0 05	0 05
	Note.—Chile nitrate of soda, and potash salts, for fertilizing, are also included under this heading.		
811	Oxygenised water ..... per kil.	0 30	0 30
812	Oxygen, compressed hydrogen, and all kinds of liquefied gas .....per kil.	0 15	0 15
ex 812	Sulphurous acid, liquefied.... ,,	0 02	0 02
813	All alcoholates and preparations of alcohol and ether, not specially mentioned, for use as medicaments, per kil.	3 00	3 00
814	Extract of opium ..... ,,	6 00	5 00 F
815	Morphia and its salts..... ,,	15 00	8 00 F
816	Quinine and its salts ..... ,,	2 00	2 00
817	All alkaloids and glycosides, such as cocaine, atropine, veratrine, caffeine, podophyllin, pilocarpine, and others not specially mentioned .... per kil.	8 00	4 00 F
818	All medicinal extracts n.s.m... ,,	3 00	2 00 F
819	Copaiba balsam, tolu balsam, and all other natural medicinal balsams per kil.	0 50	0 50
820	Medicaments of all kinds, prepared, not specially mentioned:		
	a. Liquid..... .. per kil.	2 00	2 00
	b. In pastilles or powder.... ,,	4 00	4 00
821	Ointments and salves of all kinds ,,	3 00	2 00 F
822	Medicaments of all kinds, n.s.m., in powder:		
	a. Salol ..... . per kil.	0 50	0 50
	b. Antipyrine, phenacetine, salipyrine, sulphonal, betol, pyramidon and others not specially mentioned ..per kil.	2 50	2 00 F
823	Medicaments of all kinds, in capsules .. per kil.	5 00	4 00 F
824	Compound medicaments, n.s.m. (so-called "specialities"), imported in bottles or other special packages prepared for retail sale:		
	a. Tinctures, extracts, powders, wines, elixirs, syrups, greases, oils, soaps, plasters ..per kil.	5 00	4 00 F
	b. Pastilles, comfits, capsules ,,	12 00	8 00 F
	c. Pills ..... ,,	24 00	16 00 F
825	Volatile oils and essences:		
	a. Of roses ..... ,,	25 00	25 00
	b. Of geranium and iris ,,	7 00	7 00
	c. All others not specially mentioned .....per kil.	4 00	4 00
826	Artificial chemical perfumery, such as vanilin, coumarin, heliotropine, yonon, and other similar substances.. per kil.	20 00	20 00 G
827	Perfumery containing alcohol or ether, such as:		
	a. Eau de cologne, dentifrice water, perfumed vinegar per 100 kil.	150 00	120 00 F
	b. Perfumes for handkerchiefs, toilet waters of all kinds, dyes for the hair, cosmetics for the skin..... per 100 kil.	250 00	150 00 F
828	Perfumery containing neither alcohol nor ether, such as orange-flower water, perfumed or non perfumed pomades, greases and oils: pastes, perfumed or unperfumed powders; paint for the face, tooth soaps, paper and pastilles for perfuming, and all perfumery not specially mentioned, as also lanoline, and all kinds of cosmetics for the toilet, also henna per 100 kil.	150 00	120 00 F

Nos.		General Tariff Lei. b.	Conventional Tariff. Lei. b.
829	Colors and varnishes: Coloring earths of all kinds, in the raw state, and all products capable of being used as coloring earth* ..... per 100 kil.	3 00	3 00
830	Coloring earths of all kinds, powdered and prepared for colors* .. per 100 kil.	4 00	4 00
831	Lamp black, bone black and mineral black* ..... per 100 kil.	8 00	8 00
832	Animal coloring matters, not prepared in colors, such as kermes, real or imitation, sepia &c.* ....per 100 kil.	5 00	5 00
833	Coloring extracts of wood, roots, barks, leaves, lichens, flowers, fruits, husks* .....per 100 kil.	6 00	5 00 F
ex 833	Coloring extracts of wood, roots, barks, leaves .....per 100 kil.	—	5 00 I
834	Colors enumerated in Nos. 830 to 833 inclusive, and mineral oxides of all kinds, ground with oil or prepared with glue, dextrine and caseine, per 100 kil.	25 00	25 00
835	Indigo, ultramarine, Prussian blue, Paris blue, and all other colors not specially mentioned, not prepared, including mineral blues and greens* per 100 kil.	10 00	10 00
ex 835	Ultramarine in powder, in barrels per 100 kil.	4 00	4 00
	Note to No. 835.—Synthetic indigo shall not be subjected to other or higher duty than that on natural indigo (*G*) (*A*).		
836	The same, ground with oil, or prepared in any form for washing..per 100 kil.	30 00	30 00
837	Aniline colors, and other colors derived from coal tar, even when bearing the name of vegetable or mineral colors .....per 100 kil.	20 00	20 00
838	Colors of all kinds, finely prepared, in tin tubes, bottles, shells, tablets, or pastilles, including creams of all kinds for coloring or polishing boots and other articles of leather ....per 100 kil.	75 00	75 00
839	Blacking (for shoes and other articles of leather) .....per 100 kil.	50 00	50 00
840	Printing ink ..... ,,	20 00	20 00
841	Writing and etching inks .. ,,	40 00	40 00
842	Pencils, black or colored, common, without sheathing of wood per 100 kil.	30 00	30 00
843	The same with sheathing of white wood, even painted or polished..per 100 kil.	60 00	60 00
844	Fine pencils, black or colored, with sheathing of cedar or other fine woods, painted, polished..per 100 kil.	120 00	120 00
	Note.—Leads for pocket pencil-cases follow the treatment of this heading.		
845	Oil and siccative varnishes, colored or not .....per 100 kil.	60 00	50 00 U K
846	Alcoholic varnishes, colored or not per 100 kil.	75 00	60 00 U K
847	Prepared varnishes, without vegetable oil or alcohol, colored or not, such as asphalt varnish, turpentine varnish, petroleum varnish, and varnishes for harness or for paper ..per 100 kil.	45 00	40 00 U K
848	Putty for windows, colored or not, and all other mastics prepared with oil, asphalte, wax, ceresine &c..per100 kil.	12 00	12 00
849	Matches of all kinds, and slips covered with phosphorus for match boxes....	Prohibited	Prohibited
850	Gunpowder, dynamite, gun-cotton, and all other explosives	Prohibited	Prohibited
851	Cartridges of any material, unloaded, with caps ....per 100 kil.	100 00	100 00
852	Cartridges, loaded, and caps called "Flobert" and the like ..per 100 kil. (Including the monopoly duty on the powder and caps used.)	125 00	125 00
	Note.—Cartridges which are loaded only with gunpowder will be subjected to a surtax of 4 lei per kilog. (£8 2*s.* 7*d.* per cwt.).		
853	Projectiles of war, such as bullets, bombs, shells, grenades, shrapnel &c.	Prohibited	Prohibited
854	Fireworks of all kinds.....per 100 kil. (Including monopoly duty on powder used.)	200 00	200 00

GENERAL NOTES TO TARIFF.—(i.) In so far as the duty leviable on an article depends on the duty on another article referred to in the Tariff Schedule to the Treaty, the former duties shall be calculated according to the rate granted by the treaty, and not according to the rate of duty in the "General" Tariff. [*British and German Treaties.*]

(ii.) Except as otherwise specially provided, the following are considered as fine materials: amber, tortoise shell, pearl, ivory, real jet, meerschaum, precious metals, all gilt metals and gilt or silvered wire, precious or semi-precious stones, lace, embroideries, and all articles of silk as well as tissues and plaited wares containing 30 per cent. or more of silk. [*German Treaty.*]

EXPORT DUTIES.

Nos.		Lei. b.
1	Feathered game, dead.....per kil.	1 00
	Note.—It is prohibited to export small birds useful in agriculture, such as goldfinches, larks, yellow hammers, redbreasts, and the like, also their feathers. It is further prohibited from the 1st Feb. until the 1st August in each year, both to import and export all kinds of game, live or dead, as well as the skins of the respective animals, whether raw or prepared to be stuffed. From this rule are excepted carnivorous animals and birds of prey, such as wolves, foxes, weasels and pole cats, vultures of every description, ravens and magpies, as well as their skins in whatever condition. The exportation of eggs of birds of prey is prohibited all the year round.	
2	Bones, raw, whether broken up or not	Prohibited
	Note.—Bone meal produced by the cleaning of bones, bone meal freed from gelatine, and horn meal are not included under this heading, and may be exported duty free.	
3	Raw claws, hoofs, and horns of animals, whole or in pieces or wastes .....per 100 kil.	5 00
4	Tails of cattle, parings of skins, and other animal wastes, raw fat or gelatinous, even dried, such as ears, snouts, cartilage, and other, also various animal manures per 100 kil.	4 00
5	Raw hides of all kinds of animals..... ,,	1 00
	Note to Nos. 1-5.—Companies authorised by the Government to export meat may export, duty free, the articles enumerated in Nos. 2, 3, 4 and 5, being the product of animals slaughtered in their own establishments for export.	
	Dried blood from which albumen is extracted is exempt from export duty.	
6	Trunks of oak and all rough-shaped parts of oak sawn, planed, except wheels and turned and fitted carpenters' wares ready for use .....per 100 kil.	8 00
	Note.—This number includes oak wood and similar kinds of wood, such as "*cer*," "*tufan*," rowan tree (*gorun*), "*garnita*" and all other varieties for use as firewood, for building purposes, making sbooks, also sleepers.	
7	Trunks of walnut wood, and all other parts of walnut wood, for building and industrial purposes, whether rough-shaped, planed or not, but not manufactured into articles ready for use .....per 100 kil.	12 00
	Note.—Sheets of wood for veneering of not more than 2 mm. in thickness shall not be assessed for export duty.	
8	Paper waste and clippings.....per 100 kil.	4 00
9	Rags of vegetable materials and old cordage ,,	6 00
10	Iron scrap and copper scrap ..... ,,	2 00
11	Bran of all kinds of cereals ..... ,,	2 00
	Note.—This duty may be suspended by Royal Decree for a period determined by the Ministry of Finance when it is ascertained that there is a sufficient supply of this fodder in the country.	

LAW RELATING TO TARE ALLOWANCES ON GOODS DUTIABLE BY WEIGHT.

(*Monitorul oficial* No. 231, of January 19/February 1, 1906.)

ART. 1.—The import duties affecting goods dutiable by weight shall be levied on the gross weight, the legal net weight or the real net weight of the goods.

ART. 2.—The gross weight is the result of weighing the contents together with the packing.

Double casks and wrappers, in which certain goods are packed, do not form part of the gross weight.

ART. 3.—The legal net weight is arrived at by deducting from the gross weight the tares specified in Schedule B annexed to the present Law.

ART. 4.—The real net weight is the weight of the merchandise ascertained with or without the outer or inner wrappers, as differentiated in Schedule C annexed to the present Law.

ART. 5.—When a package contains several kinds of goods classed under different numbers of the tariff, the goods dutiable on the legal or on the real net weight are to be weighed and taxed according to the provisions of Schedules B and C respectively. To the weight of goods dutiable on the gross weight there is added a part of the weight of the package in which they are contained proportional to the net weight of each kind of goods so dutiable on the gross weight. If there are several kinds of goods, all of which are dutiable on the gross weight, the weight of the package is divided proportionally, and added to the net weight of each kind of goods contained therein.

ART. 6.—Liquids dutiable by gross weight, imported in tank-waggons, shall be assessed on the real net weight, with 20 per cent additional.

ART. 7.—Goods dutiable by gross or legal net weight, imported in bulk, shall be assessed together with the materials used for protecting them during the transport (boards, slats, straw, excelsior, &c.); in case of several kinds of goods dutiable at different rates, the weight of the package is divided proportionally and added to the net weight of each kind of goods contained therein.

ART. 8.—Goods dutiable on the legal net weight, imported in receptacles or packages other than those specially provided for in Schedule B annexed to the present Law, shall be assessed on gross weight.

ART. 9.—If, by their nature, receptacles should constitute commercial articles liable to duty under the Customs tariff, they shall be assessed separately from the goods save as specially excepted in the present Law.

The following receptacles shall be considered as having a commercial value: Metal casks and cans of all kinds, trunks in general, painted or planed cases, *tronuri* or *lacre* cases, baskets of beach grass or peeled osiers, cloth bags of better quality than those generally used, boxes and covers of all kinds; skins, cases and casks of oak, ash or beech; casks, barrels and tubs of wood of every description with iron hoops and, generally, all receptacles or packing which by their nature might be of commercial value or be used after consumption of the contents.

Iron casks containing soda are excepted and shall be liable to the same duties as the soda.

ART. 10.—Should receptacles or wrappers, containing goods dutiable by gross weight, be liable to higher duties than the goods, they are to be assessed separately; their weight shall be ascertained approximately without removing the contents.

ART. 11.—Goods dutiable on the gross weight, imported in bulk, shall be weighed and subject to duty together with foreign packing or receptacles used for the convenience of unloading or removing the goods at the Customs.

ART. 12.—Goods dutiable on real net weight shall be weighed together with the receptacles containing same and be assessed at the same rates as the latter; receptacles dutiable at higher rates than the goods shall, however, pay duty separately.

The weight of receptacles shall be ascertained approximately without transferring the goods. From this rule are excepted hermetically closed receptacles which after being opened with the view to consuming the contents, become utterly unserviceable, *e.g.* sardine or preserve boxes, tins containing essences or other liquids, boxes or bottles with medicines or other specifics—all which pay the same duty as the goods even though dutiable at a higher rate than the latter.

ART. 13.—In respect to goods dutiable by legal net weight, the tare is represented by the weight of the receptacle; if such receptacle is of no commercial value, it shall be deducted from the gross weight of the goods, otherwise, it shall be dutiable according to kind.

ART. 14.—In determining the tares, fractions of a kilogramme down to a hectogramme are to be taken into account. Fractions of a hectogramme are to be ignored in importer's favour if not exceeding 50 grammes, but reckoned as a hectogramme on account of the Treasury if exceeding 50 grammes.

ART. 15.—In case goods dutiable on the real or legal net weight are imported in single or double bags or bales of common jute stuffs, half the duties chargeable on the goods under the Customs tariff shall be levied on such outside wrappers.

ART. 16.—Reels and such like, also the cloth or paper covering stuffs or other goods shall be weighed and dutiable together with the respective goods, save as specially excepted in the annexed Schedules

Ordinary cardboard boxes used as coverings for goods dutiable by real net weight, without boxes, are to be taxed separately; boards or frames round which stuffs, velvets or lace are generally rolled shall be assessed separately from the goods.

ART. 17.—Articles dutiable on the gross weight, imported by parcels post, are to be weighed and taxed together with the wrapper; those dutiable by legal or real net weight shall be assessed on the real net weight as differentiated in annexed Schedules B and C.

ART. 18.—Cases, crates, casks, barrels, tubs, bales and sacks are entitled to legal tare allowance.

ART. 19.—The conditions under which each kind of receptacle or covering mentioned in the foregoing article are to be admitted to allowance of the tares granted by the present law will be determined by the Customs Department with the advice of the Committee of Experts, and be published in the *Monitorul oficial* in the form of a Ministerial decision.

ART. 20.—False declarations as to the nature of receptacles or wrappers, in consequence of which a profit should be derived from the allowance of a higher tare, shall be dealt with according to Art. 89, § 1 or 2 of the General Customs law.

ART. 21.—Disputes relating to tares, as regards the description of receptacles or wrappers shall be settled by the Committee of Experts connected with the Ministry of Finance; this will also be the case for disputes in reference to the kind or quality of the goods.

ART. 22.—It shall be lawful for the Government to amend, as occasion requires, any provision contained in the present law and annexes thereto.

The amendments shall be effected in virtue of a Royal Decree and are not to be operative until three months after the date of publication of the Decree in the *Monitorul oficial*.

ART. 23.—The present law shall commence to take effect at the same time as the General Customs Tariff.

SCHEDULE B.

Articles dutiable on Legal Net Weight.

Tariff No. and Articles.	Tare Percentage to be deducted from the gross weight.	Treatment of Goods referred to in Article 5 of the Tare Law.
23 & 24. Milk and cream	5 per cent. in deal barrels	The goods are declared and weighed together with the vessel in which they are contained.
28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 39, 40, 41, 45, 46 and 47. Fish 48. Fish oil 51. Honey 52. Tallow and animal grease, for industrial purposes 140. Carpenters' glue and gelatine for industrial purposes 221, 222 and 223. Vegetable oils 572. Mineral oils 573. Vaseline 773. Glycerine 782 and 783. Pyroligneous acid and acetic acid 834 and 836. Prepared colors (paints) 840. Printing inks	8 per cent. in cases, barrels, or casks of deal 12 per cent. in cases, barrels, or casks of other wood 5 per cent. in baskets (hampers) 1 per cent. in sacks	The goods are declared and weighed together with the immediate packings, as also with the boxes or vessels in which they may be contained.
184 and 186. Semolina, macaroni and other farinaceous pastes 192 and 193. Starch, dextrine, pastes, &c. 244, 245, 247 and 248. Fruit	10 per cent. in cases and barrels of deal 15 per cent. in cases and barrels of other wood 1 per cent. in sacks	The goods are declared and weighed together with the packing paper and the paper-bags in which they are wrapped, as also with the boxes or other receptacles in which they are contained.
224, 225, 226, 227, 228, 229, 230, 231 and 232. Beverages (wines, spirits, &c., &c.)	10 per cent. in cases of deal 15 per cent. in cases of other wood 10 per cent. in barrels (casks) of any kind of wood 6 per cent. in baskets (hampers)	The goods are declared and weighed together with the vessels in which they are contained and with the papers in which they are wrapped, and also the boxes in which they may be placed.
249 Coffee beans (raw)	6 per cent. in cases or barrels of deal 8 per cent. in cases or barrels of other wood 4 per cent. in baskets (hampers) 1 per cent. in sacks	The goods are declared and weighed together with the paper wrappers or paper bags in which they are contained or wrapped.
145. Stearine in blocks 257, 258 and 259. Sugar, glucose and syrup 569 and 570. Paraffin, ozokerite and ceresine	8 per cent. in cases or barrels of deal 10 per cent. in cases or barrels of other wood 1 per cent. in sacks	The goods are declared and weighed together with the paper or any other such immediate wrappings, as well as with the cardboard boxes or receptacle in which they are packed.
423, 424, 425, 426, 427 and 428. Paper	8 per cent. in deal cases 10 per cent. in other cases 4 per cent in barrels with iron hoops No tare is allowed on the wooden laths or crates, nor on the ropes, in which paper is sometimes shipped	The goods are declared and weighed together with the sheets of paper or with the paper bags which form the immediate wrappings, as also with the cardboard or wooden boxes in which they may be packed.
534, 535, 536, 537 and 538. Plate and window glass	8 per cent. in deal cases 12 per cent. in cases of other wood 5 per cent. in half-cases of deal 7 per cent. in half-cases of other wood	The goods are declared and weighed together with the paper, straw or other such wrappings, as also with the boxes in which they may be contained.

SCHEDULE C.

Articles dutiable on Real Net Weight.

Tariff No. and Articles.	Mode of Taxation.
16, 17, 18 and 19. Fresh meat, uncured hams, venison, poultry (dead), salt meat, and pickled and dried meat 20, 21 and 22. Smoked meat, sausages, meat-pies, essences and extracts of meat 27. All kinds of cheese 43 and 44. Preserves of fish, &c. 49. Isinglass of huso and of all kinds of sturgeon 54, 55, 56, 57 and 58. Ants' eggs, small worms, wax and wax-wares, cantharides and ambergris 211, 212 and 213. Orange and lemon blossom; barks, leaves, rinds, &c., medicinal 218, 219 and 220. Mustard and medicinal seeds 238. Raisins, dates in boxes, &c. 250, 251, 252, 254, 255, 256, 260, 261, 262 and 263. Roast coffee beans, coffee substitutes, cocoa, chocolate, jams, Rahat-Lakoum (Turkish delight), sweets (bon-bons), &c. 468, 469, 470, 472, 473, 474, 475 and 478. Gum, resin, &c.	The goods are declared and weighed together with the sheets of paper or the pieces of linen, or other immediate wrappings in which they arrive, as also with the vessels, cardboard, metal or wooden boxes, in which they are packed.
62, 65, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86 and 87. Tanned leathers, leather goods, footwear and furs	The goods are declared and weighed only in the paper or linen wrappings in which they are immediately packed.
93, 94, 95, 96, 97, 98, 99, 153, 154, 155, 156, 157, 158, 168, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340 and 341. Yarns of all kinds	The goods are declared and weighed together with the reels, bobbins, cylinders or cards on which they are wound, as also with the paper wrappings in which they are packed.
100, 101, 102, 103, 104, 105, 114, 115, 116, 117, 159, 160, 161, 162, 163, 350 *b*, *c*, and *e*, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 377, 378, 412 and 413. Woven goods and felt of all kinds	The goods are declared and weighed together with the sheets of paper or the linen cloths in which they happen to be wrapped. The boards and wooden or metal frames on which the goods are wound, also any other kind of article on which they may be wound, are weighed and taxed separately, according to their denomination.
106, 107, 108 and 350*d*. Carpets 110, 111, 164, 349, 373, 379 and 380. All kinds of knitted goods. 118, 119, 122 and 123. Felt forms for hatters and other articles of felt 126, 127 and 128. Human hair and articles made of hair 130 and 131. Catgut 135, 136, 137 and 138. Articles made of bone, ivory, tortoise-shell, &c. 141. Sponges 150, 151 and 152. Silk-worms' eggs, silk cocoons, and raw silk 204 and 309. Brushes and small articles made of vegetable fibre 243 Saffron and vanilla 575, 576 and 577. Amber 384, 385, 386, 389, 390, 391, 392, 393, 398, 399 and 404. Millinery and other made-up articles 405, 406 and 407. Woven goods and articles with special destinations	The goods are declared and weighed together with the sheets of paper or with the linen cloths, or other such immediate wrappings in which they are packed.

Tariff No. and Articles.	Mode of Taxation.
414 and 415. Goods made of waterproof covers prepared with tar (tarpaulins), wax or varnish 452, 453, 454, 457, 458, 459, 460, 461, 462 and 463. Celluloid, and caoutchouc and goods manufactured thereof 493 and 494. Mica in small sheets (leaves), and articles made thereof 501, 502, 504, 505, 506, 507, 508, 509, 510 and 512 Stoneware, precious stones, and others	The goods are declared and weighed together with the sheets of paper or with the linen cloths, or other such immediate wrappings in which they are packed.
112, 165, 166, 374, 375 and 376. All kinds of lace-work (trimmings), ribbons, braid, and buttons 113. Woollen lace and tulle 167. Silk lace 381. Lace made of vegetable textiles 382. All kinds of embroidery 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718 and 719. Thread, braid, and other goods worked with gold, silver, and other metals	The goods are declared and weighed together with the reels, tubes, or cards on which they are fixed or wound, as also with the paper wrappings in which they are packed.
120 and 121. Felt hats 314, 315, 316, 317 and 387. Hats made of bark (pith), fibre or straw, and other head-gear	The goods are declared and weighed only with the papers or paper covers (bells) employed for preservation. The card boxes or other paper coverings are to be taxed separately, they being considered simply as cardboard or sheets of paper.
189. Residue (waste) of coral 143 and 144. All kinds of soap 146. Stearine candles 147. Feathers, down, and powder-puffs 322 and 324. Cotton wool (wadding) 571. Candles and other articles made of paraffin or ozokerite 574. Polish for inlaid floors	The goods are declared and weighed together with the paper bags, paper wrappings, boxes or vessels in which they are contained or in which they are covered.
148. Ornamental and other feathers (plumes) 394. Artificial flowers	The goods are declared and weighed together with the pieces of paper in which they are (immediately) wrapped, as also with the pieces (sheets) of paper, cardboard, or wood to which they are fastened, or in which they are covered.
187, 188, 189, 190 and 191. Wafers, pastry, tapioca, &c 205 Tobacco	The goods are declared and weighed together with the papers in which they are wrapped, as also with the boxes in which they are contained.
200 and 201. Truffles and preserved vegetables	The goods are declared and weighed together with the boxes or vessels in which they are contained, and also with the pieces of paper or other such wrappings in which the boxes or vessels are covered.
207 Tea	The goods are declared and weighed together with the sheets of paper, tin-foil, or similar materials in which they are wrapped, as also with the chests or boxes of wood or of metals in which they are packed.
290, 291, 292, 293, 294, 295, 296, 297, 298, 299 and 301. Cabinet-makers' wares and turnery, and other articles of wood	The goods are declared and weighed together with the sheets of paper, cloths, straw, or other such wrappings, in which they are immediately covered, as also with the crates, &c, to which they are fastened for preservation.
416 and 417. Yarns, tissues, hosiery and trimmings, combined with metal threads	The same standards are observed as those employed in the weighing of yarns, tissues, hosiery, and trimmings, without metal thread.
429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 445 446, 447 and 451. Paper, cardboard, and articles made therefrom	The goods are declared and weighed together with the sheets of paper, paper bags, or envelopes with which they are (immediately) covered, and with the sheets of cardboard to which they may be fastened, as also with the boxes in which they are imported.
527, 528, 529, 530, 531, 543, 544, 545, 546, 547, 548, 549, 554, 555, 556, 557, 558, 559, 560, 561 and 562. Porcelain and glassware	The goods are declared and weighed together with the papers, straw, shavings, or other such (immediate) coverings or wrappings, as also with the boxes or common crates in which they are imported.
550, 551, 552 and 553. Mirrors (looking-glasses)	The goods are declared and weighed together with the papers, straw, or other such wrappings or covers, as also with the crates or common cases in which they are imported to prevent breakage. The frames in which the mirrors are set, being subject to a higher duty than the goods, are taxed separately.
601, 605, 606, 607, 612, 615, 616, 618, 619, 620, 621, 628, 629, 634, 637, 638, 639, 640, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 661, 662, 665, 666, 667, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695 and 696. Articles made of common metals	The goods are declared and taxed together with the papers, straw, shavings, or other such materials in which they are covered, or wrapped, or to which they are fastened, as also with the common boxes in which they are usually imported.
697, 698, 699, 700 and 701. Silver and gold wares 720, 721, 722, 723, 724, 725, 727, 728, 729, 730 and 731. Jewellery and coins 741, 742, 748, 749, 750, 753 and 754. Typewriters, calculating machines, sewing machines, electric lamps and apparatus, repair parts for automobiles, cycles, &c. 758, 759, 762, 763, 764, 765, 766, 767 and 768. Clocks and watches and musical instruments 778. Liquid carbonic acid	The goods are declared and weighed without any coverings whatever.
769, 770, 771 and 772. Toys	The goods are declared and weighed together with the papers, shavings, straw, and other such packing materials in which they are covered, as also with the boxes in which they are contained.
774, 779, 780, 781, 786, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 807, 808, 809, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 841, 822, 823, 824, 825, 826, 827, 828, 837, 838, 839, 841, 845, 846, 847, 848, 849, 850, 851, 852, 853 and 854. Chemical products, medicines, perfumery, colors (paints) and varnishes, explosives	The goods are declared and weighed together with the papers, paper bags, boxes, and vessels in which they are contained, although these usual coverings should be subject to a higher duty than the goods.
842, 843 and 844. Pencils	The goods are declared and weighed only in the boxes in which they are contained without the inside or outside papers in which they may be wrapped.

REGULATIONS FOR THE EXECUTION OF ARTICLE 18 OF THE LAW RELATING TO TARE ALLOWANCES.

(*Monitorul oficiel* No. 247, of February 9/22, 1906.)

The receptacles enumerated *in* Article 18 of the tare-allowance law will have to comply with the following conditions in order to be entitled to the tares therein provided for:

a The case must be completely closed and will generally have six sides; it must be of wooden boards of the usual thickness, neither planed nor painted, held together by wooden slats or occasionally by thin iron bars, or simply by nails;

b The crate differs from the closed case by the fact that the slats on the sides are not completely fitted, but show spaces of more than 5 centimetres apart;

c The cask must be of wood with flat heads, and fitted oval-shaped shooks;

d The cask with open top must be of wood, closed at the bottom in the form of a cylinder or truncated cone; the upper part may or may not be provided with a lid of wood or other materials;

e The tub must be of wood of the same shape as the open-top cask, but with handles, and of a capacity of at least 20 liters:

f The basket must be of common flexible materials, such as willows or osiers, split wood, sedge or chip;

g The bale must be of cloth or cardboard, secured at the ends by wooden slats, and hooped with iron. When such a package is not hooped with iron, it shall not be treated as a bale;

h The sack must be of ordinary cloth.

TARIFF

FOR THE COLLECTION OF THE ½ % TAX ON THE VALUE OF MERCHANDISE IMPORTED OR EXPORTED THROUGH ROUMANIAN PORTS.

(Entered into operation March 16, 1906.)

NOTE.—The numbers appearing in the present list correspond with those of the Customs Tariff under which the goods are classed; and the figures opposite those numbers represent in *Lei* and *Bani* the half per cent. tax on the value of goods according to the rates established in the Customs Tariff.

Nos.	Lei. b.
1a	2 00
1b	2 00
1c	1 50
1d	0 10
2	0 30
3	1 00
4	1 00
5	1 00
6	0 35
7	0 15
8	0 05
9	0 30
10	0 01
11	0 02
12	0 04
13	0 20
14	0 03
15	0 02
16	0 25
17	1 00
18	1 50
19	0 50
20	2 00
21	4 00
22	6 00
23	0 15
24	0 30
25	1 25
26	0 80
27 Importation	1 00
27 Exportation	0 35
28	0 30
29	0 40
30	0 50
31	0 50
32	0 55
33	1 00
34	0 30
35	0 30
36	0 30
37	0 45
38	0 40
39	1 00
40	0 50
41	1 00
42	0 10
43	1 25
44	0 80
45	0 30
46	6 00
47	0 40
48	1 00
49	10 00
50	0 30
51	0 50
52	0 35
53	0 30
54	0 05
55	0 05
56	1 50
57	2 50
58	4 00
59	0 60
60	0 75
61	1 80
62	2 00
63	2 50
64	3 50
65	10 00
66	0 25
67	0 20
68	2 50
69	5 00
70	6 00
71	6 00
72	7 00
73	10 00
74	30 00
75	5 00
76	7 00
77	15 00
78	10 00
79	7 50
80	15 00
81	0 30
82a	2 00
82b	3 00
83a	0 20
83b	0 30
84a	2 00
84b	3 00
85	Tax on furred skins.
86	Double the tax on furred skins.
87	Three times the tax on furred skins.
88	0 40
89	0 80
90a	1 50
90b	1 75
91	0 35
92	0 50
93	2 50
94	3 00
95	2 75
96	3 25
97	3 00
98	3 50
99	Half the tax applicable to woollen yarns.
100	2 00
101	3 00
102	5 00
103	6 00
104	7 50
105	Tax on the tissues according to kind.
106	5 00
107	6 00
108	2 50
109	1 50
110a	10 00
110b	8 00
111	8 00
112	10 00
113	0 20
114	Half the tax on yarns, tissues, &c., of wool.
115	1 00
116	2 00
117	2 00
118	2 00
119	6 00
120a	3 00
120b	4 00
121	10 00
122	2 00
123	4 00
124	0 25
125	1 50
126a	2 00
126b	5 00
126c	15 00
127	0 50
128	0 75
129	0 20
130	0 05
131	0 50
132	0 10
133	0 15
134	0 02
135	0 05
136	0 10
137	0 75
138	1 00
139	0 50
140	0 25
141	0 10
142	0 05
143	0 30
144	2 00
145	0 50
146	0 75
147a	0 05
147b	0 10
147c	0 15
148	0 30
149	0 10
150	0 15
151	0 05
152	0 10
153a	0 20
153b	0 25
154	0 30
155a	0 10
155b	0 13
156	0 15
157	0 35
158	0 40
159	35 00
160	40 00
161	50 00
162	50 00
163	60 00
164a	55 00
164b	55 00
165	60 00
166	50 00
167	90 00
168	15 00
169	0 09
170	0 05
171	0 05
172	0 05
173	0 10
174	0 05
175	0 05
176	0 03
177	0 08
178	0 12
179	0 09
180	0 09
181	0 08
182	0 10
183	0 03
184	0 12
185	0 15
186	0 20
187	1 50
188	3 00
189	0 40
190	0 75
191	0 75
192	0 35
193	0 20
194	0 15
195	0 02
196	0 08
197	0 15
198	0 10
199	2 00
200	10 00
201	0 20
202	0 02
203	0 05
204	1 00
205 Importation	1 50
205 Exportation	0 30
206	1 25
207	1 25
208a	0 50
208b	0 15
208c	3 00
208d	0 10
209	0 20
210	0 15
211	1 25
212	0 01
213	0 00½
214	0 75
215	0 12
216	0 50
217	0 15
218	1 00
219	1 50
220	0 60
221a	0 35
221b	0 35
222	0 40
223	0 60
224 Importation	0 40
224 Exportation	0 16
225 Importation	1 00
225 Exportation	0 30
226	0 20
227	0 30
228a Importation	0 75
228a Exportation	0 15
228b	1 00
229	1 50
230	0 30
231 Importation	1 50
231 Exportation	0 30
232	0 30
233	1 50
234a Importation	0 30
234a Exportation	0 10
234b	0 20
234c	0 15
235	0 10
236	0 30
237 Importation	0 30
237 Exportation	0 15
238	0 50
239	0 15
240	0 10
241	0 20
242	0 10
243	0 30
244	0 60
245	0 80
246	0 20
247	0 75
248	0 50
249	0 60
250	1 25
251	3 00
252	0 45
253	1 00
254	1 40
255	2 00
256	1 00
257	0 15
258	0 20
259	0 25
260	1 00
261	0 30
262	0 25
263a	1 00
263b	1 50
264	0 10
265	0 25
266a	2 50
266b	0 40
267	0 20
268	0 25
269	0 05
270	0 06
271	0 00½
272	0 03
273	0 50
274	0 07
275	0 05
276	0 20
277	0 05
278	0 08
279	0 22
280	0 25
281	0 25
282	0 30
283	0 08
284	0 15
285	0 15
286	0 20
287	0 50
288	0 75
289	0 40
290	0 60
291	2 00
292	4 00
293	1 50
294	6 00
295	0 50
296	1 00
297	3 00
298	0 60
299	0 45
300	0 60
301	1 50
302	0 03
303	0 35
304	0 50
305	0 20
306	0 30
307	1 50
308	3 00
309	8 00
310	0 30
311	2 00
312	0 30
313	0 10
314	8 00
315	10 00
316	10 00
317	15 00
318a	0 15
318b	0 25
319a	0 30
319b	0 45
320	0 45
321	0 55
322a	0 60
322b	0 70
323	2 00
324a	0 30
324b	0 40
324c	0 60
325	Tax on undyed yarns plus 0.10.
326a	0 35
326b	0 45
326c	0 75
327	Tax on undyed yarns, plus 0.10.
328a	0 55
328b	0 65
328c	0 80
328d	1 00
329	Tax on undyed yarns, with a surtax of 0.10.
330a	0 65
330b	0 75
330c	1 00
330d	1 25
331	Tax on unbleached twisted yarns with a surtax of 0.10.
332	2 50
333	1 00
334	1 10
335	1 50
336	1 75
337	1 20
338	1 30
339	2 00
340	2 50
341	1 30
342	0 50
343a	0 40
343b	0 50
343c	1 40
344	Tax on undyed cords plus 0.10.
345a	0 50
345b	0 80
345c	1 40
346	Tax on unbleached cords, with a surtax of 0.10.

Nos.		Lei. b.
347		1 00
348		1 00
349		1 25
350*a*		0 30
350*b*		0 50
350*c*		0 80
350*d*		1 00
350*e*		1 00
351		0 50
352*a*		1 50
352*b*		1 75
353*a*		1 75
353*b*		2 00
353*c*		2 25
353*d*		2 50
354*a*		2 75
354*b*		4 00
354*c*		5 00
355	Tax on unbleached cloth, plus 0.20.	
356	Tax on unbleached cloth, plus 0.30.	
357*a*		3 00
357*b*		4 00
358*a*		1 30
358*b*		1 50
358*c*		2 00
359*a*		1 50
359*b*		1 75
359*c*		2 25
360*a*		1 75
360*b*		2 00
360*c*		2 75
361*a*		2 00
361*b*		2 25
361*c*		3 00
362	Tax on unbleached tissues, plus 0.10.	
363	Tax on unbleached tissues, plus 0.10.	
364	Tax on unbleached tissues, plus 0.15.	
365		2 00
366		3 50
367		4 00
368*a*		2 50
368*b*		4 00
369		4 00
370		5 00
371*a*		7 00
371*b*		10 00
372		12 00
373		1 50
374		3 50
375		5 00
376		4 00
377*a*		1 75
377*b*		2 00
377*c*		2 50
378	Tax on unbleached knitted stuffs, plus 0.10	
379*a*		3 00
379*b*		4 00
379*c*		6 00
380	Tax on plain hosiery, plus 0.50.	
381*a*		15 00
381*b*		30 00
382		15 00
383		0 30
384	Double the tax on the stuff of which the outside of the garment is made.	
385	Double the tax on the stuff of which the outside of the garment is made.	
386	Three times the tax on the stuff of which the outside of the garment is made.	
387		10 00
388		0 08
389*a*		0 12
389*b*		0 30
390*a*		0 10
390*b*		0 12
390*c*		0 30
391	Double the tax on plain articles.	
392*a*		0 08
392*b*		0 10
392*c*		0 30
393*a*		0 15
393*b*		0 30
394*a*		0 02
394*b*		0 05
394*c*		0 30
395		0 25
396		0 03
397		0 10
398		0 15
399		0 20
400		0 02
401		0 04
402		0 06
403		0 15
404*a*		0 04
404*b*		0 15
404*c*		0 60
405*a*	Tax on the respective tissues.	
405*b*	Double the tax on the respective tissues.	
406	Three times the tax on the respective tissues.	
407	Three times the tax on the respective tissues.	
408		0 80
409		0 75
410		2 00
411		2 50
412		3 00
413		5 00
414		2 50
415		10 00
416	Taxes on the yarns, tissues, &c., plain.	
417	Three times the tax on the yarns, tissues, &c., plain.	
418		0 08
419		0 09
420		0 12
421		0 18
422		0 02
423		0 11
424		0 18
425		0 20
426		0 35
427		0 70
428		0 90
429		3 00
430*a*		0 40
430*b*		2 00
430*c*		3 00
431		3 00
432		1 00
433		2 50
434		10 00
435		2 00
436		Free.
437		3 50
438		3 50
439		3 50
440*a*		3 50
440*b*		3 50
441		5 00
442		5 00
443		3 00
444		Prohibited.
445		3 75
446		6 00
447		2 00
448		Prohibited.
449		0 20
450		0 30
451		3 00
452		2 00
453		3 00
454		5 00
455		1 50
456		2 00
457		2 50
458		3 00
459		3 50
460*a*		3 50
460*b*		5 00
461*a*		5 00
461*b*		6 00
462		6 00
463		7 00
464		0 09
465		0 20
466		0 15
467		0 20
468		0 02
469		0 01
470		0 13
471		0 10
472		0 40
473		1 75
474		2 00
475		1 00
476		0 20
477		0 20
478		1 50
479		0 05
480*a*		0 25
480*b*		0 25
481		1 00
482		0 01½
483*a*		0 00½
483*b*		0 00½
484		0 00½
485		0 01
486		0 02
487		0 04
488		0 15
489		0 10
490		0 15
491		0 20
492		2 00
493		3 00
494		5 00
495		0 05
496		0 08
497		0 15
498		0 30
499		0 20
500		0 45
501		10 00
502		15 00
503		0 10
504		25 00
505		7 50
506		1 00
507		75 00
508		50 00
509		15 00
510		25 00
511		0 50
512		0 75
513		0 01½
514		0 20
515		0 03
516		0 06
517		0 12
518		0 20
519		0 40
520		0 02
521		0 05
522		0 07
523		0 12
524		0 10
525		0 20
526		0 40
527		0 50
528		0 80
529		0 40
530		1 50
531		2 00
532		0 07
533*a*		0 12
533*b*		0 15
533*c*		0 18
534		0 25
535*a*		0 15
535*b*		0 18
535*c*		0 20
536		0 40
537		0 20
538		0 25
539		0 13
540		0 15
541		0 20
542		0 25
543		0 30
544		0 40
545		0 50
546		1 00
547		2 00
548		2 50
549		5 00
550		1 00
551		1 25
552		1 50
553		2 00
554		2 00
555		4 00
556		2 00
557		4 00
558		7 50
559*a*		0 15
559*b*		1 00
559*c*		10 00
560*a*		0 15
560*b*		1 00
560*c*		6 00
561	½ % of the value appearing on the invoice or other documents.	
562		12 50
563		0 05
564		0 15
565		0 01½
566		0 04
567		0 05
568		0 02½
569		0 50
570		0 45
571		0 80
572	Importation / Exportation	0 35 / 0 10
573		0 50
574		1 00
575		0 40
576		1 50
577		1 50
578		0 00½
579		0 01½
580		0 02
581		0 15
582		0 04
583	½ % of the value appearing on the invoice or other documents.	
584		0 04
585		0 06
586		0 08
587		0 10
588		0 10
589		0 15
590*a*		0 10
590*b*		0 10
590*c*		0 15
591*a*		0 15
591*b*		0 20
591*c*		0 25
592		0 60
593		0 90
594	Double the tax on the respective metal sheets.	
595		0 60
596*a*		0 12
596*b*		0 15
597*a*		0 20
597*b*		0 30
598		0 55
599*a*		0 12
599*b*		0 14
599*c*		0 18
600*a*		0 30
600*b*		0 40
600*c*		0 50
601*a*		0 75
601*b*		1 00
601*c*		1 50
602		0 25
603		0 35
604		0 50
605*a*		0 30
605*b*		0 40
605*c*		0 50
605*d*		0 75
606*a*		0 45
606*b*		0 60
606*c*		0 75
606*d*		1 25
607*a*		1 25
607*b*		1 75
607*c*		2 50
607*d*		4 00
608		0 40
609		0 60
610		0 40
611		0 60
612*a*		0 45
612*b*		0 60
612*c*		0 80
613*a*		0 20
613*b*		0 30
613*c*		0 60
614*a*		0 30
614*b*		0 60
614*c*		1 00
614*d*		3 00
615		0 18
616		0 40
617		0 30
618		0 40
619		0 60
620		1 00
621		0 60
622		0 75
623*a*		0 18
623*b*		0 25
623*c*		0 40
624*a*		0 21
624*b*		0 30
624*c*		0 50
625		0 90
626		0 30
627*a*		0 18
627*b*		0 32
627*c*		0 50
628		1 25
629		5 00
630		0 30
631		0 40
632*a*		0 40
632*b*		0 60
633*a*		0 30
633*b*		0 40
633*c*		0 60
634*a*		0 35
634*b*		0 50
634*c*		0 75
634*d*		2 00
635*a*		0 15
635*b*		0 20
635*c*		0 30
636		0 30
637*a*		1 00
637*b*		1 25
637*c*		2 00
638		1 50
639		2 00
640		3 50
641		0 35
642		0 65
643	Tax of Nos. 605 and 606, according to weight and nature.	
644		0 45
645		0 40
646*a*		0 60
646*b*		2 00
646*c*		3 00
647		0 75
648		1 50
649*a*		1 00
649*b*		1 25
650		1 00
651*a*		1 50
651*b*		3 00
651*c*		10 00
651*d*		15 00
652		10 00
653		5 00
654		6 00
655*a*		Free.
655*b*		10 00

TARIFF FOR THE COLLECTION OF THE ½ % TAX ON THE VALUE OF IMPORTS OR EXPORTS—contd.

Nos.	Lei. b.
655*c*	10 00
656	12 50
657	4 00
658	15 00
659	0 1
660	0 25
661	0 60
662	0 60
663*a*	0 20
663*b*	0 25
664	0 38
665	1 00
666	1 50
667	2 50
668*a*	1 75
668*b*	2 00
669	2 50
670	3 50
671	5 00
672	12 00
673*a*	2 50
673*b*	4 00
674	7 00
675	12 50
676	3 50
677	4 00
678	5 00
679	7 50
680	10 00
681	15 00
682	0 80
683	1 25
684	2 00
685	3 00
686	1 25
687	2 00
688	2 00
689	5 00
690	10 00
691	1 50
692	5 00
693*a*	2 50
693*b*	3 50
694	3 00
695	5 00
696	7 50
697	0 50
698	0 70
699	0 80
700	17 50
701	22 50
702*a*	½ % of the value appearing on the invoice or other documents.
702*b*	Do.
703	5 00
704	6 00
705	0 70
706	0 90
707	15 00
708	0 05
709	0 12
710	0 75
711	0 90
712	20 00
713	0 06
714	0 15
715	0 90
716	1 00
717	15 00
718	0 10
719	0 15
720	0 25
721	1 00
722	1 50
723	2 50
724	20 00
725	Free.
726	Prohibited.
727	0 15
728	Prohibited.
729	0 75
730	Prohibited.
731	17 50
732	Prohibited.
733	0 10
734	0 15
735*a*	0 40
735*b*	0 45
735*c*	0 50
735*d*	0 60
735*e*	0 80
736*a*	0 45
736*b*	0 50
736*c*	0 75
736*d*	1 00
737	0 60
738	0 60
739	0 50
740	0 75
741	15 00
742	2 50
743	0 50
744*a*	0 45
744*b*	0 50
744*c*	0 60
744*d*	0 70
744*e*	0 85
744*f*	1 00
745*a*	1 75
745*b*	2 50
745*c*	4 00
746	2 50
747	0 75
748	3 75
749	5 00
750*a*	2 00
750*b*	2 50
750*c*	3 50
750*d*	4 50
750*e*	6 00
751*a*	0 60
751*b*	0 75
751*c*	1 00
752*a*	5 00
752*b*	6 00
752*c*	7 50
752*d*	10 00
752*e*	15 00
753	10 00
754	12 50
755	Free.
756	,,
757*a*	0 25
757*b*	0 15
757*c*	0 30
758	2 00
759*a*	4 00
759*b*	6 00
759*c*	10 00
760*a*	0 05
760*b*	0 08
760*c*	0 25
761	0 03
762*a*	0 15
762*b*	0 25
762*c*	0 75
762*d*	20 00
763	0 08
764	0 08
765	1 25
766	0 10
767	0 12
768	0 05
769	2 00
770	2 50
771	3 00
772	8 00
773*a*	0 40
773*b*	0 75
774	0 20
775	0 08
776	0 15
777	0 40
778	0 30
779	1 75
780	1 50
781	1 50
782	0 30
783	0 60
784	0 12
785	0 20
786	0 50
787	0 40
788	0 05
789	0 50
790	0 50
791	1 00
792	1 00
793	1 00
794*a*	0 03
794*b*	0 03
795	0 04
796	0 05
797	0 05
798	0 10
799*a*	0 10
799*b*	0 15
800	2 50
801	2 00
802	1 00
803	1 50
804	1 50
805	0 30
806	1 00
807	2 00
808	Prohibited.
809	0 05
810	0 20
811	0 00
812	0 00½
813	0 02½
814	0 25
815	1 00
816	0 40
817	0 75
818	0 10
819	0 02
820	0 12
821	0 05
822*a*	0 02
822*b*	0 12
823	0 12
824*a*	0 05
824*b*	0 12
824*c*	0 12
825*a*	5 00
825*b*	2 00
825*c*	0 15
826	0 25
827*a*	3 00
827*b*	5 00
828	3 50
829	0 08
830	0 10
831	0 25
832	1 50
833	0 30
834	1 00
835	1 00
836	1 25
837	2 00
838	2 50
839	0 60
840	0 50
841	0 75
842	2 00
843	3 00
844	7 50
845	1 00
846	0 80
847	0 80
848	0 20
849	1 50
850	0 03
851	3 00
852	2 00
853	Prohibited.
854	3 50

COMMERCIAL CONVENTION BETWEEN ROUMANIA AND TURKEY, SIGNED AT CONSTANTINOPLE, JULY 30/AUGUST 12, 1901, AND RATIFIED JULY 15, 1902.

ART. 1.—The Imperial Ottoman Government undertake to apply to articles of Roumanian origin or manufacture the lowest import duties which are or may be inscribed in Conventions or conventional Tariffs of the Ottoman Empire with any other power.

ART. 2.—The Royal Roumanian Government undertake to apply to articles of Ottoman origin or manufacture, as specified in the Schedule hereto, the import duties set forth therein and also to allow said articles the benefit of the lowest duties which may be granted in respect to similar products imported from another country.

Articles of Ottoman origin or manufacture not appearing in the Schedule annexed shall be subject in Roumania to the lowest rates of duty whether present or future.

ART. 3.—Products of Ottoman origin or manufacture imported into Roumania and products of Roumanian origin or manufacture imported into Turkey shall—with regard to export or transit duties, and as to re-exportation, warehousing and Customs formalities—be subject to the same treatment as are enjoyed by products of the most favoured nation, and they shall be subject to no additional Customs, local octroi or any other duty or to new accessory taxes except such as now exist or may hereafter be levied upon national products, or on goods of most-favoured nations.

Tobacco produced in the Ottoman Empire shall be excepted from the foregoing provision, and on exportation to Roumania, the same remains liable to an Export duty of four piastres per oke, *i.e.*, 312½ piastres per 100 kilogrammes.

ART. 4.—In order to establish that the products are of Ottoman or Roumanian origin or manufacture, the importer may be compelled to produce to the Customs in the country of importation either an official declaration made before a Magistrate sitting in the place of despatch, or a certificate from the Chief of the Customs service at the exporting office, or a certificate from the Consuls or Consular Officers of the country into which importation is to be effected, and residing in the places of despatch or ports of shipment.

ART. 5.—The two High Contracting Parties engage that shipment in their ports to the Ottoman Empire or Kingdom of Roumania, of any article prohibited or monopolized in those countries will not be allowed except with the special authority of the country of importation.

These articles are:

In Turkey: Gunpowder and explosives of all kinds, arms of war and their accessories, military ammunition, tobacco in any form, tombac and salt.

In Roumania: Gunpowder and explosives of all kinds, arms of war and their accessories, military ammunition, tobacco in any form, tombac, salt, matches, playing cards and cigarette paper.

The foregoing lists may be modified according to circumstances by previous communication made in writing to the other party.

ART. 6.—Ottoman vessels and their cargoes in Roumania, and Roumanian vessels and their cargoes in the States of His Imperial Majesty the Sultan shall, in all respects, enjoy the most-favoured nation treatment.

Nevertheless, the two High Contracting Parties reserve and mutually acknowledge one another's liberty of action in all matters relating to Maritime or other stipulations to be laid down in the Consular Convention to be concluded between the two States.

ART. 7.—The present Convention shall have effect from and after the day of exchange of ratifications and remain in force during five years.

However, after a period of 18 months from date of exchanging ratifications, each of the two High Contracting Parties will have the right to denounce these presents. In that case, the Convention shall cease to have effect one year from date when the denunciation was notified to the other Party.

Ratifications shall be exchanged at Constantinople as soon as possible.

In witness whereof the respective Plenipotentiaries have signed, and have affixed thereto the seals of their arms.

Done at Constantinople July 30/August 12, 1901.

Schedule.

Nos.	Goods.	Import duty per 100 kil. Fr.	c.
1	Salted fish called *Lacacda*, and salted fish called *Tziris*	4	00
2	Cuttlefish and ink-fish (*murekkeb*, *balighi*, *caracatitza*)	10	00
3	Salted macquerel called *scoumbria*	4	00
4	Mussels and other shellfish	1	00
5	Fresh oysters	6	00
6	Sesam in the grain	1	50
7	Salep	30	00
8	Soapwort (*Tchouqhen*)	1	50
9	Fresh fruits of all kinds	7	50
10	Figs, strung, and common black raisins called *Tireh*	1	50
11	Figs in boxes and bags and raisins alled *Razaki* and *Sultanine*	4	00
12	Almonds in the shell	8	00
13	Hazel-nuts and apricots, dried	7	00
14	Almonds without the shell, pistachio-nuts, hulled or not, and pine kernels (*Tchambeyaz*)	12	00
15	Dried apricot pulp called *pestill*	6	00

Nos.	Goods	Import duty. per 100 kil. Fr. c.
16	Dates in boxes, hempen bags or rush bales called *Zembils* above 15 kilogrammes	10 00
17	Aniseed	5 00
18	Oranges, lemons, bitter oranges, cedrates & pomegranates	2 00
19	Olives salted or in brine, in barrels or baskets	1 50
20	Halva and rahat loucum	15 00
21	Tahin	6 00
22	Capers salted or in brine, in kegs	10 00
23	Gum mastic	30 00
24	Red pepper (*Paprica*)	10 00
25	Peel: orange, lemon and bitter orange	10 00
26	Henna	5 00
27	Vegetable glue in powder (*tchirich*)	10 00
28	Olive oil in barrels or skins	5 00
29	Turkish carpets of pure wool (with warp of cotton or any other textile) sold by the metre, or in the piece, also Karamania carpets called *Djidjime* and *Héibés*	60 00
30	Fez caps with or without tassels	400 00
31	Round boxes of common white wood such as halva boxes	Free.
32	Opium	300 00
33	Fish grease	5 00

OTTOMAN DECLARATION.

On the occasion of the signing of this Convention, the Imperial Government declare that they consider it their duty to arrive at a satisfactory settlement respecting the propositions of the Royal Roumanian Government to suppress the export duty of four (4) piasters per oke levied on Ottoman tobacco exported to Roumania.

Constantinople, July 30/August 12, 1901.

ROUMANIAN DECLARATION.

On the occasion of the signing of this Convention, the Royal Roumanian Government declare to undertake to consolidate the General Tariff in reference to the following articles:

Nos.	Goods.	Duties per 100 kilogs. Fr. c.
1	Green vegetables	8 00
2	Vegetables simply dried (*bamias* and *egg plant*)	10 00
3	Valonia-nuts and gallnuts	Free.
4	Yellow seeds and other dye stuffs	,,
5	Copper, brass, bronze, crude of all kinds and also scrap and waste of these metals	,,
6	Cotton, raw or carded, cotton waste	6 00
7	Sponges of all kinds	150 00
8	Sardines in kegs and in brine, called *palamidès*, *hamsi*, *coloaroudia*, *stavridia* and *sardelia*	8 00
9	Granite stone for paving, building, kerbing and other purposes	0 40

Constantinople, July 30/August 12, 1901.

RUSSIA

This Tariff, which was sanctioned by the Emperor of Russia on January 13, 1903, only came into force on March 1, 1906.

The "Conventional Rates" are those conceded to Germany, France, Austria-Hungary, Portugal, Servia and Italy, and are indicated in the tariff by the letters (G), (F), (A), (P), (S) and (I) respectively, placed against the amount of the duties. The advantages of all concessions already accorded, or which Russia may accord to other countries, are extended to the United Kingdom in virtue of the most-favoured-nation clause in the Anglo-Russian treaty of 1859.

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MONEY, WEIGHTS AND MEASURES.

The monetary unit of Russia is the Rouble (gold)=100 copeks=2s. 1½d.

WEIGHTS.—Poud=40 Funts=36·113 lbs. avoirdupois=16·380 grammes. Funt=32 lot=96 solotniks=0·9028 avoirdupois=409·5 grammes.

MEASURES.—Sajene=3 Arshins=7 feet=2·13356 metres; Arshin=16 vershoks=28 inches=0·71119 metres; Russian inch=English inch=0·0254 metres; Vedro=10 krouchkas=2·707 Imp. gallons=12·289 litres

N.B.—In all cases where the weights are given in italics the funts and pouds are *gross* weights.

n.s.m. = not specially mentioned.

For tare allowances see end of tariff.

An additional 20% has been imposed in respect of the following numbers and sub-divisions of the General Tariff: No. 140 §§ 1, 2, 3 and 4; No. 141; No. 142, §§ 1, 2, 3 and 4; No. 149, §§ 1, 2 (*a* and *b*), 3 and 4 (*a* and *b*); No. 150, §§ 1, 2 and 3; No. 151; No. 152, §§ 1 and 2 (*a* and *b*); No. 153, §§ 1 and 2; No. 154, §§ 1 and 2; No. 155, §§ 1 (*a*, *b*, *c* and *d*) and 2 (*a*, *b* and *c*); No. 156, §§ 1 [*a*, *b*, *c* (*a* and *β*) and *d* (*a* and *β*)] 2 [*a*, *b* (*a* and *β*) and *c* (*a* and *β*)] and 3; No. 157, §§ 1, 2 and 3; No. 158, §§ 1, 2 and 3; No. 159; No. 160, §§ 1 and 2; No. 161, §§ 1 and 2; No. 163, §§ 1, 2 and 3; No. 165; No. 166; No. 167, §§ 1 (*a*, *b* and *c*), 2, 3, 4, 5, 7 (*a* and *b*), 8, 9 (*a*, *b* and *c*), 10 (*a*, *b* and *c*) and 11 (*b*); No. 168, §§ 1 and 2; No. 198; No. 199; No. 205, §§ 1 (*a*, *b* and *c*) and 2 (*a* and *b*); and No. 215, §§ 1, 2 and 3.

IMPORT DUTIES.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
1	Cereals of every kind, in the grain, except rice, potatoes, peas and beans, except those mentioned under sub-division (5) of No. 5	Free.	—
2	Rice*: (1) Husked ... per poud	1 05	1 05(G)
	(2) Unhusked ... ,,	0 60	—
3	Flour, malt and groats of all kinds (except potato flour):		
	(1) Flour and malt of all kinds ... *per poud*	0 45	—
	Malt of all kinds ... ,,	—	0 30(A)
	(2) Groats prepared by a single mechanical process only (peeling or breaking) *per poud*	0 60	—
	(3) Groats†, other than those specified in previous sub-division 2 ... *per poud*	1 50	—
4	Potato flour and starch of all kinds; vermicelli and macaroni: arrowroot; leiocome, dextrine; sago; almond bran, unscented ... per poud	2 10	—
	Potato flour ... ,,	—	0 90(G)
	Note.—The aforesaid goods, imported in packets &c. pay (including weight of packing) ... per poud	2 62½	—
	Starch of all kinds, so packed ... ,,	—	2 10(G)
5	(1) Vegetables, fresh, n.s.m ... *per poud*	0 30	—
	Common vegetables, not prepared, fresh; onions and garlic, unpeeled ... *per poud*	—	0 10(G)
	(2) Salted and steeped, of all kinds, not hermetically packed ... *per poud*	0 40	—
	(3) Prepared for use by drying, n.s.m. ... *per poud*	0 90	—
	(4) Chicory roots, dried or not, unroasted, unprepared ... *per poud*	1 00	—
	(5) Artichokes, asparagus, cauliflower and Brussels sprouts, green peas, green beans, lettuce, spinach, imported fresh or in a dried state; water melons and melons fresh ... *per poud*	1 50	0 90(A)
6	(1) Fruits and berries, fresh, salted steeped, and of all kinds, n.s.m., including pineapples in water, imported in non-hermetically closed receptacles ... *per poud*	1 80	—
	Pears, apples, peaches, apricots, plums, cherries, strawberries, fresh ... *per poud*	—	1 20(F)
	(2) Oranges, lemons, and bitter oranges fresh ... *per poud*	1 57½	1 00(F)
	Note to sub-division (2).—Any facilities which might be granted to another country in regard to the duties on, or Customs treatment of, oranges, lemons, and bitter oranges, shall extend to the same fruit of French origin.		
	(3) Rinds of lemons, oranges, and bitter oranges, dried or in brine ... *per poud*	1 12½	—
	(4) Grapes, fresh ... ,,	3 60	3 60(F)
7	Fruits and berries of all kinds, dried, *e.g.*, figs, dates, raisins, currants &c. not sweetened ... per poud	4 05	—
	Dried plums and prunes ... ,,	—	1 50 (F)(A)(S)
	Note.—Dried fruits and berries packed in small receptacles which become the property of the consumer pay duty on a weight which includes that of the receptacles in question.		
8	(*Rescinded.*)		
9	Capers, olives (green or black), dried, in brine or in oil, imported in kegs, boxes, baskets &c. not hermetically closed ... per poud	4 50	4 50(F)
10	Aniseed, wild thyme, coriander, orange-nuts, (unripe bitter oranges, dried), carob-beans per poud	1 12½	—
11	Nuts: (1) Nuts of all kinds, except those separately designated, cocoa-nuts, chestnuts and earth-nuts ... per poud	2 25	1 50(F)
	(2) Almonds and pistachio nuts, shelled, or with more than 5% shelled ... per poud	4 50	—
	Almonds ... ,,	—	3 00(F)
	Note.—Nuts without the shells pay an additional duty of 25 per cent.		
12	Mustard, dried, ground, not prepared:		
	(1) Imported in kegs or other large receptacles ... per poud	0 75	—
	(2) Imported in small receptacles (jars, tins, glasses) which become the property of the consumer, including the weight of receptacles ... per poud	1 12½	—
13	Patties; various condiments, *e.g.*, prepared mustard, soy, pickles; capers, green or black olives, vegetables, fruits in vinegar or oil or otherwise prepared, those mentioned separately under No. 24—imported in air-tight receptacles—meat and pepton preparations and extract, and comestibles ("conserves") of all kinds, except those separately designated; lobsters in hermetically closed receptacles are included in this number ... *per poud*	10 00	—
	Patties; prepared mustard; preparations of meat, fruit or vegetables, n.s.m. under 24 ... *per poud*	—	4 00(F)
	Note. 1.—The present number (13) shall also be applied in the assessment of duty on capers, green or black olives, cucumbers, or other vegetables prepared in vinegar, imported in any kind of receptacle.		
	Note 2.—When any of the condiments mentioned in the present No. 13 are imported in earthenware flagons or vases which are painted with pictures or otherwise ornamented, the said condiments shall pay duty on their actual weight, and the flagons, vases &c., according to the material of which composed, *i.e.*, according to sub-division 3 of No. 76.		
14	Edible fungi:		
	(1) Fresh or dried, except in (2) of 14 *per poud*	0 85	—
	(2) Truffles, mushrooms and all other edible fungi, in vinegar, oil or brine; truffles, dried or fresh ... *per poud*	16 20	10 80(F)

* Rice threshings—broken rice, for starch, under special rules of the Minister of Finance, at 15 copeks per poud.

† Goods enumerated in the present section (3), when imported in small receptacles, which reach the consumer, shall pay the duty fixed for the particular sub-division of the present tariff-section (3) under which they fall, and 10 per cent. in addition. The weight on which the duty is calculated shall include that of the receptacles in question.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
15	Spices**: (1) Vanilla and saffron ..per poud	32 50	—
	(2) Cardamoms, nutmeg blossoms and nutmegs .....per poud	11 00	—
	(3) Cloves, cinnamon, pepper, ginger, badian, marjoram, bay leaf and all other spices n.s.m. .....per poud	7 00	—
16	Bay berries and galanga ..... ,,	3 00	—
	Note.—Galanga, when grated, pays under (16), plus 25 per cent.		
17	Chicory, roasted acorns and other coffee substitutes, in pieces, but without any admixture of coffee .....per poud	1 12½	—
	Chicory, roasted..... ,,	—	0 90(F)
18	Coffee: (1) Raw, in the bean ..... ,,	5 85	—
	(2) Roasted in the bean or ground; coffee substitutes of all kinds, ground or compressed, weight of packing included .... per poud	9 00	—
	Note.—Coffee essence and coffee extract are dutiable under 24 (1).		
19	Cocoa in the bean, and cocoa husks:		
	(1) Raw .....per poud	4 50	—
	(2) In a partly-roasted condition.. ,,	9 00	—
20	Tea: (1) Imported by the European frontier:		
	(*a*) All kinds except those specified under (*b*) in this section ....per poud	31 50	—
	(*b*) Brick, black and green ....per poud	11 25	—
	(2) Black bohea, flower, green and yellow, brought to the Eastern frontiers, per poud	25 50	—
21§	Tobacco: (1) In the leaf or in bundles of leaves, with or without stalks; tobacco stalks .....per poud	34 65	—
	(2) Cut, for smoking; ground, for snuff; all kinds of tobacco in rolls, coils and carrots per funt	2 92½	—
	(3) Cigars; cut tobacco enveloped in leaves; cigarettes .....per funt	7 20	—
22	Sugar*: (1) Raw; pounded or ground without admixture of pieces .....per poud	4 50	—
	(2) Refined, lump and candy, in loaves and pieces.....per poud	6 00	—
23	Honey (crude) and honey in syrup: syrups of sugar without admixtures; refined molasses; all kinds of molasses of potato sugar; starch or grape sugar without admixtures; substances for colouring beverages; maltose, extracts of malt or of maltose, without admixtures .....*per poud*	1 80	—
24	Confectionery and prepared fruits and berries:		
	(1) Sweets, jams, fruit pastes, jellies, fruit powders and pastilles, with sugar; fruits in liqueur, rum or cognac; chocolate and ground cocoa, with or without sugar .... *per poud*	15 00	12 24(F)
	(2) Fruits and berries boiled to a thick consistency without sugar; Turkish sweetmeats, known by the name of *Rahat-loukoum*; *Halva* and *Tchourtchela*; pineapples preserved in juice, mixed or not with sugar, packed in any kind of receptacle; fruits and berries in their juice, fruit and berry juices and syrups of all kinds:		
	(*a*) In hermetically closed receptacles.... *per poud*	15 00	—
	(*b*) In receptacles not hermetically closed *per poud*	5 00	—
	Note.—Fruits and berries in their juice, and fruit and berry juices in receptacles, which are not hermetically closed, shall, if they contain an admixture of alcohol, pay a further tax of 20 copeks per degree of alcohol; juices containing above 16° of alcohol pay duty according to No. 27.		
	(3) Gingerbread: pastry; condensed milk and milk powder, with or without sugar; medicinal wafers of flour.....*per poud*	9 50	—
	Pastry..... ,,	—	9 50(A)
25	Yeast: (1) Grain yeast and liquid yeasts of all kinds .....per poud	1 35	—
	(2) Dried and compressed of all kinds ,,	3 00	—
	Note.—The grain yeasts for distilleries and breweries are only allowed under a special permit.		
26	Hops and extract thereof: (1) Hops..per poud	15 00	5 25(G)
	(2) Hop extract..... ,,	45 00	—
27	Arrack, rum, whiskey, French (grape) brandy, cognac, plum brandy (slivo-vitza), Kirschwasser, gin, whiskey, spirits, raw or refined (of any strength), also denatured spirit:		
	(1) Imported in casks or kegs ....*per poud*	25 00	—
	(2) Imported in bottles; also the following imported in any kind of receptacle: liqueurs, spirituous infusions, ethers, used in medicine, fruit essences containing spirits; also spirits for heating, mixed with soap and in a solid form....*per poud*	30 00	—
	Cognac, armagnac and other wine or fruit brandies, rums and tafias:		
	(1) In casks or kegs.....*per poud*	—	13 50(F)
	(2) In bottles; also liqueurs in bottles of one litre or less .....*per poud*	—	10 40(F)
	Note.—The word "bottles" in the text of the Conventional Tariff No. 27 sub-division (2), means any kind of small receptacles of glass, earthenware, stoneware and the like: this also applies to liqueurs imported in receptacles of 1 litre or less.		
28	Grape, berry and fruit wines††:		
	(1) In barrels:		
	(*a*) Containing up to 16° inclusive of alcohol ..... *per poud*	9 00	—
	(*b*) Containing over 16° and up to 25° inclusive of alcohol .....*per poud*	15 00	—
	(2) Imported in bottles:—		
	(*a*) Still wines, containing not more than 25° of alcohol (weight of bottles included) .....per poud	12 00	—
	(*b*) Sparkling wines (weight of bottles included) .....per poud	25 00	—
ex 28	Grape wines:		
	(1) Imported in barrels:—		
	(*a*) Containing up to 13° inclusive, of alcohol .....*per poud*	—	5 00(F)(A)
	(*b*) Containing over 13° and up to 16° inclusive of alcohol.....*per poud*	—	9 00(F)(A)
	Note.—An allowance of five-tenths of a degree is made on clearance of wines in barrels, imported into Russia containing not more than 13° of alcohol [*ex* No. 28, *ex* sub-division (1)]; therefore, when at the time of clearance the alcoholic strength of said wines in casks is found not to exceed 13 degrees 5 tenths, they shall be liable to the rate of 5 roubles per poud (gross).		
	(2) Imported in bottles:		
	(*a*) Still wines, containing not more than 25° of alcohol (weight of bottles included) .....per poud	—	6 00(F)(A)
	(*b*) Sparkling wines (weight of bottles included) .....per poud	—	14 00(F)(A)
	Note.—Bottles filled with sparkling wine weighing not more than 3 Russian funts shall, on importation into Russia, benefit of an allowance of 11 % for tare. This tare shall be accordingly deducted from the weight of said bottles at the time of clearance with the view to the assessment of the rate of 14 roubles per poud fixed for sparkling wines of all kinds imported in bottles (weight of bottles included) [*ex* No. 28, *ex* sub-division (2) (*b*)].		
	Note.—Medicinal wines: (*a*) Containing 25° of alcohol, pay duty under 28; and (*b*) containing more than 25° under 27.		
	Note to No. 28.—Any facilities which might be granted to another country in regard to the duties on, or customs treatment of, wines coming under either of the paragraphs of No. 28 or their sub-divisions shall extend in like manner to wines of German origin classifiable under the same paragraphs and sub-divisions of that number.		
29	Mead, porter and beer of all kinds:		
	(1) Imported in barrels or kegs ....*per poud*	3 50	—
	(2) Imported in bottles or jars .... ,,	7 20	—
30	(*Rescinded.*)		
31	Vinegar of all kinds, except toilet vinegar:		
	(1) Imported in barrels or kegs ....*per poud*	2 00	1 60(F)
	(2) Imported in bottles, jars, or other receptacles [except those specified under subdivision (1) of the present section (31)] (weight of receptacles included)..per poud	5 00	3 00(F)
	Note.—Liquids with not more than 8 per cent. of acetic acid pay duty as vinegar; with more, as acetic acid.		
32	Mineral waters, natural or artificial (weight of receptacles included) .....per poud	2 30	2 30(F)(A)
	Note. — Medicinal mineral waters, natural or artificial, pay duty at the rate of 1 rouble 40 copeks per poud general tariff and 1 rouble conventional tariff (weight of receptacles included).		
33	Cooking salt of all kinds, imported:		
	(1) By sea or by land, except at the places mentioned in sub-division (2)....per poud	0 30	—
	(2) At ports of the government of Archangel .....per poud	0 15	—
	Note. 1.—If for salting fish, any quantity may be imported, free of duty, along the Murman coast.		
	Note. 2.—Refined table salt imported in small receptacles, which become the		

****Note 1.**—Spices of all kinds, crushed or powdered, pay the duties specified in the present section (15), plus an additional 50 per cent. *Note 2.*—Spices of all kinds imported in small vessels or in any kind of small packing which become the property of the consumer, pay duty on a weight which includes that of the packing.

§ Tobacco cut for smoking, and all kinds of tobacco in rolls, coils and carrots are subject in addition to the customs duty to an excise duty of 1 rouble per funt gross weight.

* The Minister of Finance has power to reduce the duties temporarily, by nearly two-thirds, when raw sugar reaches a certain price.

†† *Note 1.*—Wines imported in tank-wagons pay duty on the actual weight of the wine, increased by 25 per cent. for tare. *Note 2.*—Wines containing more than 25° of alcohol pay according to Section 27. *Note 3.*—Wines imported in glass demijohns are dutiable according to No. 28, section (1).

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	property of the consumer, pay (including the weight of the receptacles) .... per poud	0 45	—
34	Meat, salted, smoked, dried; sausages „	1 50	—
35	Cheese* ..... „	9 00	7 20 (F)
36	Butter, made from cows' milk or sheep's milk per poud	0 75	—
37	†Fish and caviar: (1) Fish, fresh:		
	(a) Turbot, sole, trout .....per poud	6 00	—
	(b) All kinds, n.s.m. under (a).... „	0 27	0 18(G)
	(2) Fish pickled, preserved in oil, or stuffed, of all kinds; caviar .....per poud	7 50	—
	Sardines in oil, including those containing tomatoes .....per poud	—	5 00 (F)
	(3) Salted or smoked, of all kinds (except herrings) .....per poud	2 70	—
	(4) Herrings, salted or smoked, cod and all other kinds of fish, dried .....per poud	0 60¾	—
38	Oysters, lobsters, periwinkles, cuttlefish &c., fresh, salted, dried or pickled.....per poud	5 40	—
	Note.—If in hermetically closed receptacles, they pay duty under No. 13.		
39	Comestibles n.s.m.; specially prepared food for animals .....per poud	0 18	—
	Note.—Food for animals, consisting of waste or bye-products from factories (*e.g.*, treacle &c.).		
40	Cattle, horses and live animals of all kinds n.s.m.....	Free.	—
	Note.—Pigeons of any kind imported from abroad shall not be admitted except on production of a special permit issued on each occasion by the Minister of Finance.		
41	Manure; bones, prepared or not:		
	(1) Natural manure (guano); bones of all kinds, not prepared (except bones separately designated); Thomas' phosphate-meal, unground	Free.	—
	(2) Bones, phosphates, Thomas' phosphate-meal, ground..... per poud	0 03	—
	(3) Superphosphates, bones prepared with sulphuric acid; fertilizing composts and powders of all kinds .....per poud	0 07½	—
	(4) Bones, calcined; bone ash; animal charcoal ..... per poud	0 18	—
42	Soot of all kinds.....per poud	0 75	—
43	Glue: (1) Fish glue of all kinds, gelatine (in thin or thick sheets); size, compounds of gelatine or glycerine ..per poud	13 50	—
	(2) Obtained from bones or from hides (joiners' glue), shoemakers' glue; agar-agar (vegetable glue).....per poud	1 98	—
44	Horns of all kinds, hoofs and horn in powder; parts of animals, and animal products used in medicine n.s.m.....	Free.	—
45	Hair, not prepared: (1) Human ....per poud	9 00	—
	(2) All other kinds ..... „	0 60	—
	Horse hair, crimped, boiled, dyed, twisted into coils, mixed or not with other animal hair, or with vegetable fibre ....per poud	—	0 60 (G)
46	Hair, prepared: (1) Human .....per funt	1 20	—
	(2) All other kinds; hair cloth and hair sieves .....per poud	4 50	—
	Articles made from bristles, mounted in plain wood, not veneered; painters' brushes made from bristle, and artists' brushes of all kinds .....per poud	—	3 75(G)
47	Down and feathers of all kinds, except those separately designated.....per poud	0 75	—
48	Pillows, quilts, mattresses, stuffed with feathers, down, hair, or wool .... per poud	3 00	—
49	Whalebone not worked up, strips and sticks of whalebone or horn:		
	(1) Whalebone, not worked up ..per poud	6 30	—
	(2) Strips and sheets of whalebone and of horn, even if polished or covered with paper, skin, or fibrous materials, except silk .....per funt	0 40	0 40(F)
	Note.—The aforesaid strips, if covered with textile materials containing an admixture of silk by way of ornament, shall pay a surtax of 20% in the general tariff, no surtax leviable in the conventional tariff, but when the covering consists of silk or of half silk material, the strips shall pay the duty fixed in the corresponding numbers having reference to silk or half silk materials.		
50	Sponges.....per poud	5 40	—
51	Animal fat, oils of animal origin:		
	(1) Animal fat, n.s.m. containing not more than 50% of free fatty acids; provided that fat containing more than 30% of free fatty acids shall not exceed 42°C. according to Dalican's test .....per poud	0 90	—
	(2) Train oil or fish oil (of whales, seals &c.) unclarified; blubber or *yastik*; spermaceti, unclarified.....per poud	1 35	—
	(3) Oleine, oleic acid, *soush* (*i.e.*, hard fat, obtained by pressure), either raw or melted; fat which has undergone chemical decomposition, degras.....per poud	2 16	—
	(4) Spermaceti, refined, palmitin, stearin.. per poud	3 06	—
	(5) Oils of animal origin, of all kinds (bone-oil, sperm oil, transparent fish oil, lanolin &c.), except those separately designated.. per poud	3 96	—
52	Wax: 1) Mineral (ozokerite), crude, whether melted or not .....per poud	0 78	—
	(2) Mineral, refined (ceresin); paraffin, vaseline (except refined—without smell or taste); all kinds of vegetable wax, grafting wax .....per poud	3 31½	—
	Beeswax ..... „	—	3 31½(G)
53	Candles of all kinds, torches, tapers..per poud	5 04	—
	Night lights, with or without floats of paper, wood, glass, cork, or porcelain, combined or not with sheet or wire of common metals (varnished or unvarnished), with or without snuffers made from sheet of such metals per poud	—	4 20(G)
54	Hides and skins, undressed, of bulls, oxen, cows, calves, camels, buffaloes, horses, asses, pigs; skins of fish or of amphibious animals: (1) Dry and dry salted ..per poud	0 75	—
	(2) Wet salted..... „	0 40	—
	Parings of undressed hides or skins „	0 75	—
	Note.—Hides and skins enumerated in No. 54, whether freed or not from the hair or wool, shall be dealt with according to the corresponding sub-divisions.		
55	Hides and skins, dressed:		
	(1) Small—except those mentioned in sub-division (2)—tanned, dressed with alum, tawed; chamois leather, calf skins; skins of fish and of amphibious animals; tawed thongs, for sewing together the ends of machine belting..... .....per poud	18 15	—
	(2) Morocco leather, glacé leather, kid, shagreen; all kinds of leather bearing stamped patterns; lacquered leather, small.....per poud	22 50	18 00(G)
	(3) Large.—Ox skins, cow skins, bull skins, buffalo skins, horse skins, asses' skins, and pig skins—in whole or half skins, without stamped patterns, grained or not, dyed or undyed .....per poud	11 00	10 00(G)
	Parchment ..... „	11 00	—
	(4) Lacquered skins, large ..... „	12 75	10 20(G)
	Note.—Parings of prepared skins pay the same duty as the classes of skins to which they belong.		
	Note.—Parings and scraps of prepared skins, unless they are cut out for the manufacture of boots and shoes, or of small leather wares, pay the same duty as the classes of skins to which they belong (Treaty with Germany).		
56	Fur-skins: (1) Skins of the sea-otter, dark-brown fox, chinchilla, sables, marten, American marten, blue, arctic fox, and sea-bear skin, pulled .....per poud	115 00	—
	(2) Undyed skins of opossum and kangaroo, even though dressed; undressed and undyed skins of racoon, polecat, squirrel, or musk-rat; skin of sea bear, unpulled; skins of the bear, wolf lynx, seal, sea-calf, otter, tiger, or panther, even though dressed and dyed .....per poud	15 00	—
	(3) Skins of sheep and goats, undressed and undyed .....per poud	1 50	—
	Kid skins, depilated, undressed „	—	0 75 (G)
	(4) Skins imported on Russian vessels at ports of the Government of Archangel by the inhabitants:		
	(a) Fox and marten .....per poud	15 00	—
	(b) Walrus, deer, seal and white grampus, also all other kinds of fur skins (being products of Russian industry), except those mentioned under (a) above	Free.	—
	(5) Fur-skins of all kinds other than those separately enumerated:		
	(a) Dressed or dyed .....per poud	50 00	50 00(G)
	(b) Undressed and undyed .... „	40 00	—
	Note.—Tails of musk-rats and squirrels, in any condition whatsoever are admitted under sub-division 5, letter *a*, of the present No. (56).		
	Notes.—1. Musk-rat, rabbit, opossum and racoon skins dyed pay a duty of 25 roubles per poud. 2. Skins specified under No. 56 (5*a*) and the previous note pay the duties provided, even if dressed or dyed in imitation of the skins specified under No. 56 (1) (Treaty with Germany).		

* In the case of cheese imported in a covering of lead or tin foil, the weight assessed for duty will include that of the covering in question.

† *Note* 1.—Fresh fish of all kinds imported in coasting vessels, even if unaccompanied by certificates attesting their Russian origin, also fresh, dried, salted, or smoked fish of any kind imported in Russian vessels at ports of the Government of Archangel by inhabitants of that Government, are admitted free of duty. *Note* 2.—Fresh fish, imported during the winter, on sledges, at the Ismail Custom-house or the customs toll-house at Vilkovsk, are admitted free. *Note* 3.—Fish coming from Russian fisheries in tin boxes (see Note to No. 154) shall be admitted free until Dec. 18, 1917, provided the boxes in question shall, when previously imported at the Custom-house of Archangel, have had customs stamps affixed to them.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
57	Manufactures of leather and skins:		
	(1) Boots and shoes of every description (except those separately designated) in a finished or partly finished condition per funt	1 95	1 50(A)
	Leather cut out for boots and shoes and small articles .....per funt	1 46¼	—
	(2) Boots and shoes for women, made of silk stuff or kid, in a finished or partly finished condition .....per funt	3 90	2 55(F)(A)
	(3) Leather gloves of all kinds, small articles of leather weighing not more than half a funt each, *e.g.* ladies' bags, purses, portfolios, cigar cases, manufactures of chamois leather, glazed skin, morocco leather, and parchment, except boots and shoes and surgical apparatus ....per funt	4 50	—
	Small articles of leather of all kinds weighing not more than half a funt each, viz., ladies' bags, purses, note books, cigar cases, letter cases with or without parts of common metals (including ornaments and clasps of common metals, gilt or silvered), or of other materials (including trimming or lining of silk or half silk) per funt	—	2 70(G)
	Leather gloves of all kinds .... „	—	3 80(F)
	Gloves, cut out but not sewn.. „	2 25	—
	(4) Harness with accessories; saddlery wares; whips made from leather thongs, per funt	1 07½	0 90(F)
	(5) Box and trunk makers' wares, bag-makers' wares [other than those specified in sub-division (3) of the present section (57)], and sporting requisites made of leather or of thick tissues of jute or hemp; leather note books and portfolios (other than those falling under (3) above); prepared leather for bookbinding; all other manufactures of leather not separately designated, even with fittings of metal or other materials, if they do not fall within the connotation of costly fancy articles .....per funt	1 05	—
	Note and pocket books weighing more than half a funt each of leather or chamois leather, glazed skin or morocco leather or of parchment .....per funt	—	1 05 (G)
	Note to sub-division 5.—The duties fixed by this heading are applicable to all the articles enumerated thereunder, the weight of which exceeds half a funt, even if the articles are furnished with ornaments or clasps of gilt or silvered common metals, or if they are combined or lined with silk or half-silk (Treaty with Germany).		
	(6) Belting for machinery, sewn or not; leather picker-bends for weaving looms; small round transmission belts, whips, buckets, and similar coarse articles of leather .....per funt	0 30	—
	Machine belting, unsewn, small round transmission belts, leather picker-bends for looms .....per poud	—	10 00(G)
58*	Wood:		
	(1) Birch, beech, elm, oak, pine, willow, maple, cypress, elm, lime, larch, alder, aspen, fir, poplar and ash:		
	(*a*) In bundles and chips, also firewood and brushwood	Free.	—
	(*b*) In beams, billets, poles ....per poud	0 03	0 03 (A)
	(*c*) In planks, or in squared or sawn joists or boards, exceeding 3½ inches in thickness .....per poud	0 09	0 09 (A)
	(*d*) In boards and joists of a thickness of over ¼ inch, but not exceeding 3½ inches not planed .....per poud	0 15	0 15 (A)
	(2) All kinds of wood, except those specified under sub-division (1) of the present section (58), in beams, logs, blocks, boards, planks, billets, joists, poles and chips ....per poud	0 40	—
	(3) Wood of all kinds in thin boards or veneers, not exceeding ¼ inch in thickness, planed or not.....per poud	2 00	—
	(4) Cork bark:—		
	(*a*) Unwrought, and waste of same „	0 20	0 15 (F)
	(*b*) Chopped fine, in the form of grit or flour.....per poud	1 00	—
	Note.—Dyeing wood is dutiable under sub-division 1 of No. 125.		

* *Note* 1.—In the case of any of the kinds of wood specified under sub-division (1) of the present section (58), the consignee, in declaring the quantity imported, may express that quantity in cubic feet, one cubic foot being reckoned as equivalent to one poud. Similarly, in the event of there being any difficulty in weighing imported wood, the Custom Houses are empowered to determine the quantity as a whole by examining the consignment and making use of the aforesaid method of calculation. *Note* 2.—The articles specified under sub-divisions (1) and (2) of the present section (58), if planed, pay the duty stipulated in Section 59, sub-division (1), if they consist of any of the kinds of wood specified under sub-division (1) above. If they consist of any other kinds of wood, they pay the duty stipulated under Section 61.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
59*	Carpenters' and coopers' wares:—		
	(1) Carpenters' wares of wood, wooden walking sticks stripped of their rind and freed from knots, but not otherwise wrought, also shingles, plain or grooved ..per poud	0 50	—
	Shingles, plain or grooved, roofing laths per poud	—	0 18(A)
	(2) Shavings (excelsior) and chip, of any kind of wood.....per poud	0 50	—
	(3) Coopers' wares: staves, finished (notched and mortised) .....per poud	0 70	0 50(G)
	Note to sub-division 3.—Finished receptacles pay the duty of 50 copecks per poud, even if furnished with iron hoops (Treaty with Germany).		
60	Cork bark, wrought:—		
	(1) In the form of slabs and cubes..per poud	3 00	2 40(F)
	(2) Corks for bottles, not combined with other materials, bungs and all other articles (not separately designated) manufactured from cork .....per poud	5 50	—
	Cork wrought:		
	(*a*) Semi-wrought (in plates, cubes &c.) per poud	—	2 40(P)
	(*b*) Cork wrought..... „	—	3 60(P)
	(3) Articles manufactured from cork waste, whether containing an admixture of binding material or not .....per poud	4 50	—
61† ‡	Woolen manufactures except those separately designated:—		
	(1) Turners' and cabinet makers' wares, made of the woods specified in sub-division (1) of Section 58, neither varnished, polished, nor veneered and without applied ornamentations; wooden pegs for shoemakers .....per poud	1 15	0 90(G)
	(2) Turners' and cabinet makers' wares, made of the woods admitted under sub-division (2) of Section 58, and articles made of veneers (including veneers glued together), even though unvarnished and unpolished; turners' and cabinet makers' wares of any kind of wood varnished, polished, painted in one or more colours (but not pictorially), with applications or veneers, or with paper glued on; furniture of bent beechwood, without cane seats or upholstery, put together or in parts ..... per poud	4 00	3 00(G)
	(3) Carved wares of wood (except those specified in sub-division (4) of this section (61); turners' and cabinet makers' wares painted pictorially, gilt, silvered, or bronzed, or with painted, gilt, silvered or bronzed ornaments.....per poud	12 00	8 00(G)
	Beech furniture, bent, stamped, pressed, or ornamented by brandings put together or not, without any of the other preparations specified in sub-sections 3, 4 and 5 of the present number (61) .... per poud	—	675 (A)

**Note* 1.—With the exception of shavings and chips (excelsior), the articles mentioned in the present section (59), if prepared from any of the kinds of wood referred to in sub-division (2) of Section 58, or from veneers, pay duty according to their respective sub-division under Section 61. While the Treaty with Austria-Hungary remains in force, wooden cases and wood shavings (excelsior), of all kinds, for use in exporting eggs, shall be admitted free of duty, subject to regulations framed by the Minister of Finance. *Note* 2.—Wooden boxes for use in exporting eggs are temporarily admitted free of duty until Jan. 1, 1913, subject to regulations framed by the Minister of Finance. *Note* 3.—Duty-free importation, *viâ* the ports of the Baltic Sea and the Western land frontiers, of beech staves, with corresponding hoops, is allowed until Dec. 18, 1917. This provision only applies to beech staves (for sides and heads), and not to complete coopers' wares, such as heads adjusted in any manner, which are dutiable under Sec. 3 of No. 59. While the Treaty with Austria-Hungary remains in force, beech staves with corresponding hoops are allowed to be imported free *viâ* the Austro-Hungarian frontier.

† *Note* 1.—Small turned articles of wood of any kind (except those separately designated), weighing not more than 1 funt (0·902 lb.) each, pay under sub-division (2) of the present section (61). *Note* 2.—Parts of machines or apparatus made of wood, if they come within the definition of the articles specified in sub-division (1) of this section (61) pay 1 rouble 15 copeks per poud. All other such articles not coming within the definition aforesaid (including those upholstered, veneered, or inlaid pay 4 roubles per poud.

‡ *Note* 1.—The same duty has to be paid on all kinds of manufactures of felt, tow, papier mâché, cardboard (except those coming under sub-division (3) of Section 177), and other non-metallic compositions, also on wooden wares, stamped, pressed or ornamented by branding or pictorial painting, as well as on wares covered with alabaster applied in relief on wood, when any of the aforesaid wares have the appearance of carved wood-work or cabinet-makers' work. *Note* 2.—In the case of frames attached to mirrors whose dimensions exceed 50 square vershoks (1·065 sq. ft.) each, also in the case of frames attached to pictures on which no duty is charged, if the frames in question cannot be weighed separately, the rate of duty shall be 45 copeks per linear arshin, any fraction of an arshin being reckoned as a full arshin. In all other cases the duty payable on articles imported in frames from which they are inseparable shall be assessed on the weight of the articles and frames together.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	(4) Turners', cabinet makers', or carvers' wares, with ornaments of copper, alloys of copper, or other materials, with incrustations or inlaid work of wood (except parquetry), copper, steel, mother-of-pearl, ivory, tortoise-shell &c. (with the exception of articles weighing less than 3 funts each and assessed for duty under Section 215) ....per poud	18 00	15 00(G)
	Note.—Handles, rings, nails, feet, castors &c., are not regarded as ornaments of copper or of alloys of copper.		
	(5) Wooden manufactures, caned, upholstered, or with a covering of leather or of any textile fabric, including furniture cushions, consisting of a wooden frame covered with leather or stuff ....per poud	18 00	15 00(G)
	Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).		
62	Plants and parts of plants, n.s.m.:		
	(1) Hay in any form, and straw, not cleaned	Free.	—
	(2) Parts of plants in their natural state, n.s.m. ....*per poud*	0 15	—
	Note.—Vine cuttings and rooted vine stocks, which are admitted in accordance with *Note* 2 to Section 232, pay no duty.		
	(3) Seeds not separately designated, husked or unhusked; copra; peach and apricot stones ....*per poud*	0 25	—
	Seeds not separately designated, husked or unhusked ....*per poud*	—	0 15(A)
	(4) Living plants; plants and parts of plants used in medicine; vegetable ivory, prepared materials for basket work and cognate articles, *e.g.*, straw, osier, rushes, bamboo and similar materials, dyed, bleached, scraped, or otherwise prepared.. *per funt*	0 85	—
	Note.—Exemption is granted in favour of fruit trees—orange trees, lemon trees, mandarine-orange trees and cedrate trees—in accordance with regulations to be established by the Minister of Trade and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture.		
	(5) Bulbs, roots of flowers and decorative plants.... *per funt*	1 50	—
	(6) Cut flowers and leaves, fresh or dried, even though dyed; flowers, leaves and other parts of plants in the form of bouquets or wreaths .... *per funt*	0 25	—
	Flowers and leaves, fresh, in packages of not more than 25 funts ....*per funt*	—	0 05(F)
63	Teazels ....*per poud*	0 30	—
64	Basket-makers' and plaited wares made from vegetable materials:		
	(1) Common baskets for holding linen or clothes, or for the conveyance of various kinds of merchandise, made of chip, bark, unsplit osiers and rushes, combined or not with other common materials; floor covering and matting of coarse, unsplit materials; mats, common brooms:		
	(*a*) Not dyed ....per poud	1 08	—
	(*b*) Dyed or varnished .... ,,	2 16	—
	(2) Baskets of all kinds except those specified in sub-division (1); all kinds of plaited wares made from split osiers, grasses, straw, palm leaf, shavings, except those separately designated: objects for decorating gardens or rooms and component parts of other articles, *e.g.*, various kinds of furniture, frames, vases, flower baskets, summer-houses, carriage bodies, painted or not, without fittings of other common materials:		
	(*a*) Weighing more than 1 funt (0·902 lb.) each ....per poud	9 00	—
	(*b*) Weighing 1 funt (0·902 lb.) or less each....per poud	27 00	—
	(3) The same wares, with fittings of other common materials:		
	(*a*) Weighing more than 1 funt (0·902 lb.) each....per poud	45 00	—
	(*b*) Weighing 1 funt (0·902 lb.) or less each; strips plaited from straw, shaving, or stalks, even though mixed with hair, cotton, flax, or hemp ..per funt	1 80	—
	(4) Mats and sacks made of matting.....	Free.	—
	Note.—Osier and plaited ware, when bronzed, silvered or gilt, pay 25 per cent. in addition to the stipulated duty, but when fitted with silvered or gilt ornaments of metal, or with silk, velvet, chenille, or other costly materials, they are assessed under section 215.		
	Building materials:		
	(1) Clay for manufacturing or building purposes (except separately designated); bauxite (alum clay); talc in lumps, not calcined....per poud	0 03	—
	(2) Chalk in lumps, neither refined nor calcined....	Free.	—
	(3) Plaster of Paris in lumps, not calcined; quicklime (not hydraulic); calcined chalk and talc in lumps ....per poud	0 04½	—
	Calcined talc in lumps..... ,,	—	0 03(F)
	(4) Hydraulic building substances: cement of all kinds (Portland, artificial or natural, Roman, mixed, slag, and all others); hydraulic accessory substances (including puzzolana, trass, santorin earth, and granulated slag); hydraulic lime: plaster of paris, ground, not calcined; plaster of paris, calcined (alabaster); cement pipes, per poud	0 15	—
	Cement of all kinds (Portland, artificial or natural, Roman, mixed, slag, and all others); cement pipes....per poud	—	0 12 (G)
	Hydraulic lime of all kinds; plaster of paris, ground, calcined, or not, per poud	—	0 12 (F)
66	Stone, rough or rough dressed:		
	(1) Grey stone for paving, even though roughly dressed; flint, quartz, feldspar, graphic granite, all kinds of natural sands, infusorial earth, and other stones and earths n.s.m., used as materials in manufacture, unwrought and uncrushed, whether calcined or not.....	Free.	Free(A)
	(2) Stones used as materials in manufacture, artificially crushed (ground or broken); charcoal filters.....per poud	0 15	0 15(A)
	(3) Building stones, with the exception of those not separately designated:		
	(*a*) Not dressed, or roughly shaped into blocks or slabs, without any artificial working of the surfaces (rough or fine hewing, sawing) ....per poud	0 04½	—
	(*b*) In blocks or slabs of a thickness exceeding 3½ vershoks (6·125 inches), with the whole or part of the surfaces sawn or hewn; steps (for stairs) and paving slabs ....per poud	0 09	—
	(*c*) Slabs of a thickness of 3½ vershoks (6·125 inches) or less, with sawn or hewn surfaces....per poud	0 45	—
	(4) Natural whetstones, in rectangular or circular shape, ground and polished, mounted or not....per poud	0 04½	0 04½(A)
	(5) All kinds of marble, building alabaster, serpentine stone, stone known as "Flanders granite" (Belgian marble), with or without sawn or ground, but not with polished, surfaces:		
	(*a*) In blocks, lumps, or slabs of a thickness exceeding 3½ vershoks (6·125 inches) ....per poud	0 18	0 18 (I)
	(*b*) In slabs of a thickness of 3½ vershoks (6·125 inches) or less ..per poud	0 60	0 60 (I)
	(6) Slabs of slate, sawn; ground or not per poud	1 00	—
	Note.—Slabs of slate, split, but not further manufactured, pay duty at the rate of 15 copeks per poud.		
	Note.—Slabs of slate, split, even with the edges trimmed, but not further manufactured, pay duty at the rate of 15 copeks per poud (Treaty with Germany).		
	(7) Lithographic and burr stones (rough or shaped into millstones).....per poud	0 04½	—
	Burr stones (rough or shaped into millstones) ....per poud	—	0 04½(A)
	(8) Mica:		
	(*a*) In lumps ....per poud	0 07½	—
	(*b*) In sheets .... ,,	0 22½	—
67	Precious or semi-precious stones, natural or artificial, unwrought or cut in facets; pearls, real or artificial, loose or threaded; garnets; corals, real or artificial, unwrought, also pierced, threaded in bundles or carved ....per funt	10 00	—
	Corals, real or artificial, unwrought, also pierced, threaded, in bundles, or carved.... per funt	—	2 00(F)(I)
	Precious or semi-precious stones, natural or artificial, imitating real stones, unwrought or cut in facets per funt	—	4 50(A)
	Note.—The materials enumerated in the present section (67), when in settings of precious metals, are assessed under the corresponding sub-divisions of No. 148.		
68	Jet, or black amber, mother-of-pearl, tortoise-shell, yellow amber (except that separately designated), meerschaum, ivory, and fossil ivory; celluloid of all colors in unwrought lumps, rings, or plates; enamel in lumps or powder: glazing of all kinds; mosaic: artificial compounds for mosaic....per poud	4 95	4 95(F)
69	Asbestos:		
	(1) In lumps .... ,,	0 20	—
	(2) In powder or fibre .... ,,	1 00	—
	(3) In the form of pasteboard .... ,,	2 00	—
	(4) In the form of yarn or manufactures (except pasteboard), whether in combination with other materials or not..per poud	3 50	—

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
70*	Stones of every kind, except semi-precious or precious, also plaster of Paris and alabaster, wrought:		
	(1) In articles representing sculptors', carvers', or cabinet-makers' work, polished or not:		
	(a) Weighing 3 pounds (108 lbs.) or less each .....per pond	5 00	5 00 (I)
	(b) Weighing more than 3 pounds (108 lbs.) each.....per pond	3 00	3 00 (I)
	(2) Rough stone-masons' work, without chiselled or sculptured embellishments (with or without rounded surfaces), in marble, serpentine stone, alabaster, and hard rock susceptible of taking a polish, viz., jasper, onyx, Labrador, granite, gneiss, porphyry, and basalt:		
	(a) With all or part of the surfaces polished.....per pond	1 50	1 50 (I)
	(b) With surfaces clean-hewn and jointed, but not polished ..per pond	1 00	0 30(G)(I)
	(3) In articles of rough stonemasons' work, without carvings or sculptured embellishments (though with rounded surfaces), in kinds of stone not separately enumerated:		
	(a) With all or part of the surfaces polished.....per pond	1 00	—
	(b) With surfaces clean-hewn and jointed, but not polished ..per pond	0 30	0 15(G)
	Note to sub-division (3).—Articles of stone-masons' work falling under this heading are dutiable under (b), even if they are ground (Treaty with Germany).		
71	Grinding and polishing substances, and articles manufactured therefrom; graphite, carbons for electro-technical purposes; lubricating, polishing, and adhesive compounds:		
	(1) Emery, pumice-stone, rotten-stone in lumps and fragments.....per pond	0 12	—
	(2) The substances mentioned in sub-division (1), ground or even spontaneously or artificially agglomerated; corundums and garnets, in the form of dust, or ground; carborundum and all other kinds of grinding and polishing substances not separately designated, ground or not; compositions for cleaning metals, without any admixture of wax, grease, oil, or glue..per pond	0 60	—
	Graphite, ground or cleaned.. ,,	—	0 45(A)
	(3) Grinding and polishing coatings of all kinds:		
	(a) On paper .....per pond	2 00	—
	(b) On cloth..... ,,	4 00	—
	(4) All artificial whetting appliances in the form of discs, blocks, boards or files, prepared with emery, corundum, flint, garnet or other materials .....per pond	8 00	—
	(5) Moulded carbon wares for electro-technical purposes, such as candles, plates, cylinders &c. weighing:		
	(a) Less than 10 funts (9 lbs.) each .... per pond	8 00	6 00(G)
	(b) 10 funts (9 lbs.) or more each ,,	1 00	—
	(6) Mantles for incandescent (gas) burners, ready for use..... .....each	0 04	—
	(7) Greases of all kinds for lubricating axles, wheels, belting &c. and compositions for cleaning metals, mending china, glass &c. prepared with wax, fat, oil, or glue.....per pond	4 00	3 00(G)
	Note.—The preparation known by the name of "colle à chenilles" (caterpillar lime), composed of rosin and lime, may be imported free of duty until Dec. 18, 1917, subject to compliance with the rules established by the Ministries of Commerce, Finance and Agriculture.		
72	Artificial building stones and fireproof manufactures:		
	(1) Building bricks, non-fireproof, made of common brick clay:		
	(a) Ordinary, not glazed .....per pond	0 01½	—
	(b) Moulded, concave, not glazed ,,	0 06	0 05(G)
	(c) Bricks of the kinds mentioned under (a) and (b), glazed .....per pond	0 15	—
	(2) Artificial stones, bricks and tiles of all kinds not separately designated, formed of lime and sand mixed, or of cement or plaster of Paris .....per pond	0 20	—
	Bricks and flag stones of cement ,,	—	0 12(G)
	(3) Fire-proof wares:		
	(a) Fire-proof bricks and tiles of all sizes and shapes used in connection with stoves, and made of chamotte, sandstone, grit, quartz or dinas; paving and other Dutch bricks of all kinds made of common brick paste, wholly or half puddled.....per pond	0 10	0 09(G)
	Note to sub-division (3)(a).—Chamotte mortar (fire-clay mortar or fire-proof cement), a pulverised mixture of raw fire-proof clay with burnt fire-proof clay, will pay duty under sub-division 3a (Treaty with Germany).		
	(b) Bricks and tiles of magnesite, cylinders of graphite combined with cotton tissue for lining tubes, per pond	0 15	0 15(A)
	(c) Gas retorts and fire-proof crucibles, including graphite crucibles, per pond	0 45	0 45(A)
73	Ceramic pipes, ceramic wares of composite paste, and tiles:		
	(1) Pipes of porous paste and moulded parts of pipes:		
	(a) Unglazed ..... per pond	0 10	0 10(G)
	(b) Glazed ..... ,,	0 20	0 15(G)
	(2) Stoneware (called acid-proof) and factory accessories—pots, pitchers, bottles, reservoirs, demijohns, condensers, taps, connecting parts of apparatus, such as thin-walled pipes, of non-porous vitrified paste &c., glazed or not, but not embellished per pond	0 45	0 45(A)
	(3) Unglazed floor tiles of vitrified non-porous paste whether the surface be plain or not:		
	(a) Of one color, and having a thickness exceeding 15 millimetres (0·59 inch).. per pond	0 45	0 30(G)
	(b) Of one color, and having a thickness of 15 millimetres (0·59 inch) or less.. per pond	0 60	0 45(G)
	(c) Of several colors (the various pastes being impressed on the tile), irrespective of thickness.....per pond	1 15	0 75(G)
	(4) Glazed earthenware tiles for wall-facing, made of paste of any color, plain or ornamented in relief:		
	(a) Of one color .....per pond	1 00	0 45(G)
	(b) Of several colors ..... ,,	1 60	0 90(G)
	(c) Ornamented with pictorial painting, gilding, sculpture, or otherwise..... per pond	2 25	—
	Note.—Paving tiles of baked clay, not varnished, also with rough surface, of one color, not dyed in the paste but only on the outside, manufactured by pressing the white or colored paste covering the outer surface, with the paste, whether or not colored, of which they are composed, are dutiable under No. 73, Sec. (3), letter (a) or (b) according to their thickness.		
74	Potters' wares of common clay, also stove tiles and bricks of all kinds made of potters' pastes:		
	(1) Roofing tiles of all kinds:		
	(a) Unglazed, not ornamented with pictorial painting or with sculpture .... per pond	0 10	—
	Unglazed, of one or several colors, not ornamented with pictorial painting or with sculpture.....per pond	—	0 07(F)
	(b) Glazed and ornamented in any way.. per pond	0 25	0 25(A)
	(2) Stove tiles and all kinds of bricks made of potters' pastes, plain or with patterns in relief:		
	(a) Of one color, glazed or not..per pond	0 45	0 30(G)
	(b) Of several colors, glazed or not . . per pond	1 15	0 75(G)
	(c) Ornamented with pictorial painting or with gilding or otherwise..per pond	2 25	2 25(G)
	Note to sub-division 2.—Projecting parts of stoves (such as crests, medallions &c.) pay duty under sub-division (2) (a) (b) and (c) (Treaty with Germany).		
	(3) Terra-cotta ornaments, caryatides, medallions, busts, statues &c.; objects for the decoration of buildings or rooms, even though colored in varnish or gilt..per pond	2 25	2 25(A)
	(4) Vessels and wares of pottery, not separately designated, and made of common clays, glazed or not:		
	(a) Without patterns or ornaments per pond	0 45	0 37½(G)
	Filters, without patterns or ornaments.....per pond	—	0 37½(A)
	(b) Ornamented with pictorial painting or sculpture.....per pond	1 50	—
75	Earthenware:		
	(1) White, or of one color, dyed in the paste, without ornament, with or without moulded patterns .....per pond	1 65	1 65(G)
	(2) The same, with patterns, edges or borders of one color; earthenware, dyed otherwise than in the paste.....per pond	2 10	1 87½(G)
	(3) The same, painted pictorially, gilt and with patterns of different colors..per pond	5 62½	4 95(G)

*Note 1.—Articles of slate n.s.m. pay the duty under (6) of Section 66.
Note 2.—The rates of duty fixed under the present section (70) are also applied to articles of stone furnished with adjuncts of copper or of copper alloy, which obviously do not constitute the principal value of the articles in question; also to articles of stone furnished with adjuncts composed of other materials, in so far as the said articles do not fall within the terms of Section 215. If, however, the adjuncts of copper or of copper alloy obviously constitute the principal value of the article, then such article shall pay one-half the duty fixed for copper and alloys thereof.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
76	Porcelain wares:		
	(1) Porcelain wares (except those separately designated), white or of one color, with or without colored borders or rims, but not otherwise ornamented; majolica of all kinds, with or without moulded ornamentation.....per pound	9 54	7 00(G)
	(2) Porcelain vessels, with pictorial painting, or with colored or gilt patterns, arabesques, flowers and similar embellishments; articles of porcelain or biscuit ware for the decoration of rooms, white or of one color, but without pictorial painting gilding, or embellishments of copper or of alloys of copper .....per pound	19 08	17 50(G)
	(3) Articles of porcelain or biscuit ware, for the decoration of rooms, *e.g.*, vases, statuettes &c., painted pictorially, gilt or ornamented with copper or alloys of copper; artificial flowers of porcelain (or of faïence) and other imitations of plants, and articles made from the same, *e.g.* wreaths, bouquets &c. even though parts of the articles be made from other materials.....per pound	37 80	—
77	Glass wares*:		
	(1) Wares intended to receive and preserve liquids and other merchandise, *e.g.* bottles, phials, flasks and jars of all shapes, without ornaments or patterns, with or without moulded letters, inscriptions or crests, uncut and unground:		
	(*a*) Of bottle glass (green, olive, brown, or other natural color), without ground necks and without cut stoppers, lids, bottoms or edges.....per pound	0 90	—
	(*b*) Of white, half-white, or colored glass (colored in the paste), without ground necks, and without cut stoppers, lids, bottoms or edges.....per pound	2 25	—
	Syphons, unfitted ..... ,,	—	2 00(A)
	(*c*) Of glass of any kind with ground necks or cut stoppers, lids, bottoms or edges .....per pound	3 50	3 50(A)
	Wine bottles of glass coming under No. 77, sub-division (1)(*a*), imported at ports of the Black Sea or Sea of Azov .....per pound	—	0 30(A)
	(2) Articles (except those separately designated), of white or half-white glass, uncut, unpolished, unground, with or without cut bottoms edges, necks, stoppers, or lids, also with moulded or impressed crests, inscriptions, or patterns, but without any other kinds of embellishments:		
	(*a*) Pressed or moulded.....per pound	3 30	—
	(*b*) Blown (whether to pattern or not).. per pound	6 00	—
	Table glass, blown..... ,,	—	4 80(A)
	(3) Articles of white or half-white glass, cut, polished, or ground, but without any other kinds of embellishments ..per pound	9 00	7 20(A)
	(4) Articles (except those separately designated) of glass, colored (dyed in the paste), opaque, white, dulled (no matter by what process), fluted, of bottled glass, frosted glass, or ice-glass:		
	(*a*) Uncut, unpolished, unground, with or without cut bottoms, edges, stoppers, or lids, also with moulded or impressed inscriptions, crests, or patterns, but without embellishments of any other kind .....per pound	10 00	10 00(A)
	(*b*) Cut or polished..... ,,	16 50	16 50(A)
	Note.—Wares of Florett-glass and opal glass shall be dutiable according to No. 77, sub-division (4) (Treaty with Austria-Hungary).		
	(5) Articles (except those separately designated) of any kind of glass, with embellishments such as patterns worked with acid or engraved; pictorial painting, enamelling, gilding, silvering, ornamenting with copper, copper alloys or other materials, also the articles specified in subdivisions (2) (3) and (4) of the present section (77), with attachments composed of other materials though not intended as ornaments; glass silk, tissues of glass, and manufactures of the same ..per pound	16 50	16 50(G)(A)
	Glass ornaments for Christmas trees, even though of several colors, gilt, or silvered, combined or not with other materials .....per pound	—	15 00(G)
	(6) Sheet glass, blown or cast, uncut and unpolished, having a thickness of 5 millimetres (0·195 inches) or less:		
	(*a*) White, half-white, or of natural bottle-green color, plain, without patterns or embellishments, and having a superficial area of 480 square vershoks (10·22 square feet) or less....per pound	2 50	—
	(*b*) The same, having a superficial area from 480 up to 960 square vershoks (from 10·22 square feet up to 20·44 square feet) (inclusive), and also colored, opaque, white, plain, without patterns, and unornamented sheets of any dimensions....per pound	5 00	—
	(*c*) White and half-white, plain, without patterns or embellishments, measuring more than 960 square vershoks (20·44 square feet) superficially; and the following, irrespective of color or measurements: convex, undulated, fluted, figured, veined, dulled, or combined (by fusion) with wire netting .....per pound	6 00	—
	Glass combined (by fusion) with wire netting .....per pound	—	2 50(A)
	(7) Sheet glass, having a thickness of 5 millimetres (0·195 inches) or less, with embellishments, also photographic plates:		
	(*a*) Of all kinds, embellished with pictorial painting or otherwise, also glass mounted in lead, copper or other setting .....per pound	6 00*	—
	(*b*) Glass photographic plates, covered with films .....per pound	6 00††	—
	Note.—Articles of glass, such as table ware, dishes, epergnes, vases, bottles, ewers, glasses, lamps, shades, combined with copper or alloys of copper, nickel, and other metals and alloys, except gold and silver, are dutiable under No. 77 (Treaty with Austria-Hungary).		
78	Plate glass and mirrors:		
	(1) Plate glass, wrought, dulled, cut, or polished; sheet glass not moulded, polished, having a superficies of:		
	50 square vershoks or less.....per funt	0 16½	0 16½(F)
	Over 50 up to 100 square vershoks, inclusive .....per sq. vershok	0 01 13/30	0 01⅔(F)
	Over 100 up to 200 square vershoks, inclusive .....per sq. vershok	0 02 1/10	0 01¾(F)
	Over 200 up to 300 square vershoks, inclusive .....per sq. vershok	0 02 19/40	0 02⅛(F)
	Over 300 up to 400 square vershoks, inclusive .....per sq. vershok	0 02 71/80	0 02½(F)
	Over 400 up to 500 square vershoks, inclusive .....per sq. vershok	0 03 3/10	0 02¾(F)
	Over 500 up to 600 square vershoks, inclusive .....per sq. vershok	0 03 57/80	0 03⅛(F)
	Over 600 up to 800 square vershoks, inclusive .....per sq. vershok	0 04 1/8	0 03½(F)
	Over 800 square vershoks, pays in addition to the duty of 3½ copeks conventional rate and 4½ copeks general rate per square vershok, a further duty of 33/50 of a kopek (5*d.* per square foot) for each additional 200 square vershoks up to 2,400 square vershoks, inclusive.		
	Over 2,400 sq. vershoks per sq. vershok	0 07 17/40	0 06½(F)
	(2) ‡Plate glass not worked after being cast, *i.e.*, not dulled, cut, or polished, is assessed for duty according to the rules laid down for plate glass in sub division (1) above, with a reduction of 34 per cent. on the amount calculated according to those rules.§		
	(3) ‡Plate glass of the kind specified in subdivision (1) of the present section (78), when silvered, also every kind of sheet glass having a thickness exceeding 5 millimetres (0·195 inches), embellished with pictorial painting or otherwise, or mounted in lead, copper, or other setting, are assessed for duty according to the rules laid down in sub-division (1) above, with an addition of 43 per cent. to the amount of duty so calculated.**		

* *Note* 1.—The articles mentioned in sub-division (1) of the present section (77), when in combination with parts composed of other common materials, *e.g.*, corks, metal parts of syphons, casings of plaited straw, willow, iron wire &c. pay under the letter (*c*). *Note* 2.—Wine bottles composed of bottle glass (green, olive, brown, or other natural color), without ground necks or cut stoppers, lids, bottoms or edges, and not in combination with other materials, imported at ports of the Black Sea or Sea of Azov, or at the Custom houses of Bessarabia, for the purpose of bottling wines, pay a duty of 30 copeks per poud (1*s.* 11¾*d.* per cwt.).

* And in addition 5 copeks per square vershok.

†† *Note* 1.—Broken glass pays no duty; and any fragment of sheet glass of such dimensions that the largest rectangular piece that could be cut from it would measure less than 9 square vershoks (0·1917 square feet), is regarded as "broken glass." *Note* 2.—Sheet glass of any kind exceeding 5 millimetres (0·195 inches) in thickness pays duty under Section 78.

‡ The mode of clearance of cast plate glass dutiable according to number 78, sub-divisions 2 and 3 has been under the special consideration of the Ministry of Finance and of the Council of Control of the Empire. Both authorities have decided that duty under number 78, sub-sections 2 and 3 is only to be assessed on the basis of the surtaxes of 10% provided in the General Customs Tariff of January 13/26, 1903, opposite those two sub-divisions and that the surtax mentioned in sub division 1 of said number is not to be taken into account. (Customs Department Circular No. 14,617, of July 11/24, 1905.)

§ The surtax of 10% leviable under sub-division 2 of number 78 is included in this figure (34%)

** The surtax of 10% leviable under sub-division 3 of number 78 is included in this figure (43%).

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	Note.—In the case of mirrors and plate glass, broken in transit, duty shall be levied separately on each piece of a size exceeding 25 square vershoks. The size of a piece shall be reckoned to be that of the largest rectangle that could be cut from it. No duty is charged on pieces of a size not exceeding 25 sq. vershoks.		
79	Coal, peat charcoal, wood charcoal, coke and peat:		
	(1) Coal, peat charcoal, wood charcoal and peat:		
	(*a*) Imported at ports of the Black Sea and Sea of Azov .....per poud	0 06	—
	(*b*) Imported along the Western land frontier.....per poud	0 03	0 01½(G)
	(*c*) Imported at ports of the Baltic Sea per poud	0 01½	0 01½(G)
	(2) Coke:		
	(*a*) Imported at ports of the Black Sea and Sea of Azov.....per poud	0 09	—
	(*b*) Imported along the Western land frontier .....per poud	0 04½	0 02¼(G)
	(*c*) Imported at ports of the Baltic Sea.... per poud	0 02¼	0 02¼(G)
	Note.—Coal, coke and peat imported at ports of the White Sea are free.		
80§	Tar and pitch of all kinds, except those separately designated .....*per poud*	0 09	—
81	Anthracene, naphthaline, phenol, § benzol, crude (not purified) .....*per poud*	0 30	—
82	White rosin or colophany, pine pitch, brewers' pitch .....per poud	0 60	—
83	Asphalt and birch tar:		
	(1) Mineral asphalt, not ground.. ,,	0 15	—
	(2) The same, ground..... ,,	0 22½	—
	(3) Birch tar, bituminous mastic, all kinds of fusible asphalts.....per poud	0 30	—
84	Naphtha, crude, black, unpurified, of all kinds per poud	Free.	—
85†	Liquid products distilled from naphtha (kerosene), photogen; solar oil; paraffin oil and lubricating oil; naphtha-ether, gazoline, ligroin, benzine &c. .....per poud	1 80	—
86	Turpentine or oil of turpentine .... ,,	1 08	—
87	Gums, resins, resinous substances and balsams:		
	(1) Of all kinds except those separately designated; melted yellow amber, not manufactured; gum arabic, in any form, acaroid gum resin .....per poud	0 90	—
	(2) Caoutchouc and gutta-percha, crude, also caoutchouc waste, unfit for use as a manufacture .....per poud	1 50	—
	(3) Common incense, manna, asafœtida, albumen .....per poud	3 00	—
	(4) Ambergris, balsams of Tolu and of Peru, storax, benzoin gum, myrrh, odoriferous resins used in perfumery.....per poud	12 00	—
	(5) Camphor:		
	(*a*) Crude ..... ,,	0 90	—
	(*b*) Purified ..... ,,	5 00	—
88	India-rubber * (caoutchouc and gutta-percha), prepared and manufactured:		
	(1) Soft:		
	(*a*) in sheets, slabs, threads, or dissolved (except those separately designated), not in combination with other materials, per funt	0 20	—
	(*b*) Manufactures (except those separately designated) in combination with other materials; rubbered cloth ....per funt	0 30	—
	(2) Hard:		
	(*a*) Unwrought sheets, slabs, sticks, pipes &c. .....per funt	0 20	—
	(*b*) Manufactures (except those separately designated) whether in combination with other materials or not....per funt	0 50	—
	(3) Boots and shoes of caoutchouc and gutta-percha, combined or not with tissues, leather, buckles &c. .....per funt	0 42	—

§ Tar and pitch classed in No. 80, and benzol comprised in No. 81 of the Tariff, are dutiable on gross weight; when such products are imported in bulk, in tank-wagons or tank-vessels they shall accordingly be assessed on their real weight increased by 20 % for tare.

† The excise duty of 60 cop. per poud, applicable from and after April 1, 1906, to petroleum products of native origin, such as gasolin and light benzine, also heavy solar and lubricating oils, shall also apply to products of the kind imported from abroad, irrespective of the customs duty.

All products derived from the distillation, or chemical or other treatment of petroleum, except petroleum illuminating oil of a specific gravity of 0.730 to 0.890 at 15° C., are to be regarded as petroleum derivatives liable to excise duty at 60 cop. per poud from April 1, 1906, irrespective of customs duty.

Vaseline and paraffin are liable, on importation, to the excise duty of 60 cop. per poud, over and above the customs duty leviable thereon.

**Note* 1.—Elastic tissues, ribbons and tapes containing india rubber threads, also non-elastic tissues, *i.e.*, tissues impregnated or united by india rubber [except those mentioned in sub-division (4) of the present section (88)], pay duty according to the tissue. According to the Treaty with Germany the above-mentioned elastic tissues &c. pay duty as follows:—1. Duty under No. 88 (according to kind, on 50% of the weight); and, 2. Duty on the tissue (according to the material) on 50 % of the weight. *Note* 2.—Made-up articles of wearing apparel composed of tissues covered with india rubber on one or both sides, or impregnated with india rubber, or of two-fold tissues united by india rubber, also ready-made suspenders, garters, and similar articles of elastic ribbon, are assessed for duty under Section 209.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	(4) Tissues impregnated with india-rubber, for fillets of cards:		
	(*a*) With felt .....per funt	0 15	—
	(*b*) Without felt..... ,,	0 30	—
89	Stassfurtsalts (Abraumsalze), ground or not, chloride of potassium, sulphate of potash ..	Free	
	Note.—The present number (89) shall remain in force up to Dec. 18, 1917.		
90	Natural salts of all kinds (not separately designated), not refined; brines (Kreutznach, brine &c.), including brine for herrings; mineral muds, imported in barrels, cases, tin boxes and other larger receptacles per poud	0 15	—
91	Sulphur:		
	(1) Raw, unrefined, in lumps:		
	(*a*) Imported at ports of the Baltic Sea, of the Government of Archangel, or along the Western land frontier ....per poud	0 03	—
	(*b*) Imported at ports of the Black Sea or Sea of Azov.....per poud	0 07½	—
	(2) Refined; flowers of sulphur .. ,,	0 30	—
92	Antimony:		
	(1) Crude ..... ,,	0 30	—
	(2) Metallic..... ,,	0 15	—
93	Boracic minerals, boracic acid and borax:		
	(1) Boracic minerals: borocalcite, boracite &c. also crude borax, not purified (borax tincal) .....per poud	0 05	—
	(2) Boracic acid, not purified..... ,,	0 30	—
	(3) Borax, purified, in crystals, powder or anhydrous .....per poud	1 80	—
94	Magnesite:		
	(1) Native, in lumps ..... ,,	0 06	—
	(2) The same, ground ..... ,,	0 15	—
	(3) Calcined..... ,,	0 15	—
95	Tartar (cream of tartar), tartrate of lime:		
	(1) Tartar (cream of tartar), crude (unpurified), tartrate of crude lime (unpurified).....per poud	0 90	0 90(F)(I)
	(2) Tartar, semi-purified (not in powder), with its natural tinge .....per poud	1 12½	1 12½(F)(I)
96	Heavy spar, witherite:		
	(1) Heavy spar and witherite, native, in lumps .....per poud	0 06	—
	(2) The same, ground ..... ,,	0 90	—
	(3) Barytes: sulphate of baryta (permanent white) and carbonate of baryta, artificially prepared .....per poud	1 50	—
97	Strontianite (carbonate of strontia) and celestine (sulphate of strontia), native, in lumps or in powder .....per poud	0 06	—
98	Ammoniacal preparations:		
	(1) Sal ammoniac (chloride of ammonia); carbonate of ammonia and nitrate of ammonia; liquid ammonia.....per poud	2 22¾	—
	Carbonate of ammonia ..... ,,	—	2 22¾(A)
	(2) Sulphate of ammonia ..... ,,	0 40	—
	Note to 98 Sub-section (2).—The rate of 40 copecks per poud is to remain in force until Dec. 18, 1917		
99	Arsenic, metallic, white arsenic (arsenious acid), orpiment and realgar ....per poud	0 82½	—
100	Prussiates and chromates:		
	(1) Prussiate of potash, yellow; salts of chromate of potash, soluble in water (bichromate of potash, neutral chromate of potash, neutral chromate of soda) per poud	3 97½	—
	(2) Prussiate of potash, red ..... ,,	6 00	—
101	Alum and sulphate of alumina:		
	(1) Alum in crystals ..... ,,	0 45	—
	(2) Alum calcined and alum of all kinds in powder; sulphate of alumina ..per poud	0 52½	—
102	Oxides (hydrous and anhydrous): of barium (caustic baryta), of strontium (caustic strontia), and of aluminium (hydrate of alumina) .....per poud	1 80	1 80(A)
	Note.—Peroxide of barium and hydrated oxide of barium are dutiable under No 102 (Treaty with Austria-Hungary).		
103	Saltpetre:		
	(1) Chilian (nitrate of soda).....	Free	
	(2) Ordinary (nitrate of potash) ..per poud	0 97½	—
	(3) Nitrate of lime (Norwegian saltpetre) and nitrite of lime (cyanamide of calcium)	Free	
	Note 1.—Sub-section 1 of the present number (103) shall remain in force up to Dec. 18, 1917.		
	Note 2.—Sub-section 3 of the present number (103) shall remain in force until Dec. 18, 1917.		
104	(1) Chloride of magnesia, sulphate of magnesia (bitter salts), chloride of calcium, not purified .....per poud	0 25	—
	(2) Carbonate of calcium precipitate .. ,,	1 05	—
105	Soda and potash:		
	(1) Soda (carbonate of soda) and potash (carbonate of potash) .....per poud	0 90¾	—
	(2) Bicarbonate of soda and bicarbonate of potash .....per poud	1 48½	—
	(3) Caustic soda and caustic potash:		
	(*a*) Unpurified..... ,,	1 48½	1 48½(A)
	(*b*) Purified ..... ,,	6 60	—
	(4) Neutral sulphate of soda (Glauber's salts) .....per poud	0 33	—
	(5) Acid sulphate of soda; sulphite of soda (neutral and acid), hyposulphite of soda; sulphide of soda; silicates of soda and potash (soluble glass) .....per poud	0 90¾	—

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
106	Vinegar powder (acetate of lime, not purified) per poud	1 23¾	—
107	Chloride of lime, bleaching lye..... ,,	1 15½	—
108	Acids* and sulphide of carbon:		
	(1) Sulphuric acid:		
	(a) Of commerce, and oil of vitriol ,,	0 36 3/16	—
	(b) Fuming sulphuric acid, anhydrous sulphuric acid.....per poud	1 65	—
	(2) Sulphide of carbon..... ,,	1 50	—
	(3) Nitric and hydrochloric acids .. ,,	0 72⅔	—
	(4) Acetic acid ..... per poud	6 60	—
	(5) Tartaric acid ..... ,,	8 25	—
	(6) Benzoic, tannic, citric, phosphoric and chromic acids .....per poud	10 00	—
	Tannic acid (tannin) ..... ,,	—	7 50(G)
	(7) Salicilic acid..... ,,	12 00	11 00(G)
	(8) Gallic and pyrogallic acids .... ,,	20 00	15 00(G)
109	Copperas:		
	(1) Iron or green ..... ,,	0 33	—
	(2) Blue (copper), except anhydrous copperas, salzburg copperas (a mixture of sulphate of iron and sulphate of copper), zinc (or white) copperas; chloride of zinc per poud	1 50	1 20(G)
110	Salts and preparations containing gold, platinum, or silver.....per poud	12 00	—
111	(1) Anthraquinone..... ,,	1 50	—
	(2) Tartar emetic, fluoride of antimony, lactate of antimony, oxalate of antimony, also double salts of the same.....per poud	6 00	—
112	Chemical** and pharmaceutical preparations not separately designated in other sections of the tariff:		
	(1) Iodine, bromine, chloride of barium, nitromuriate of soda, purified boracic acid, in crystals, as a powder or as an anhydride; acetate of lead (sugar of lead), acetate of soda, whether liquid or not; Berthollet's salts, and chloro-silicate of soda; ferric chloride; carbide of calcium; wood-spirit and acetone; benzol and naphthaline, purified; tartar (cream of tartar), purified; ground tartar; resinous soap and salts of resin acid; oxalic and lactic acids; carbolic acid, in crystals or in the form of transparent liquid ..... *per poud*	3 60	—
	Tartar (cream of tartar) refined.. ,,	—	2 25(F)
	Wood spirit and acetone..... ,,	—	3 60(A)
	(2) Alkaloids and their salts:		
	Caffeine, quinine, strychnine, morphine, codeine, veratrine, atropine and cocaine, also salts of the same *per poud*	2 00	—
	Caffeine, quinine, strychnine, also salts of the same.....*per poud*	—	2 25(G)
	(3) All iodic organic combinations, except those referred to in Section 135..*per poud*	30 00	20 00(G)
	(4) Salts of bromic, iodic and cyanic acids:		
	(a) Bromides of potassium and sodium *per poud*	6 00	5 00(G)
	(b) Iodides of potassium and sodium *per poud*	20 00	10 00(G)
	(c) Cyanides of potassium, sodium and barium .....*per poud*	7 00	—
	(5) Combinations of bismuth, nickel and mercury:		
	(a) Oxide of nickel and soluble salts thereof .....*per poud*	4 00	—
	(b) Combinations of mercury: corrosive sublimate, calomel, cinnabar, oxide of mercury and salts thereof.. *per poud*	10 00	—
	Cinnabar ..... ,,	—	8 00(G)
	Other products coming under letter (b) *per poud*	—	4 00(G)
	(c) Combinations of bismuth: oxide of bismuth, bismuthic salts of gallic, tannic and other acids *per poud*	20 00	—
	Basic nitrate of bismuth .... ,,	—	4 00(G)
	(6) Naphthols and sulphonates:		
	(a) Naphthols .....*per poud*	4 00	4 00(G)
	(b) All sulphonates not separately designated, except those which fall under Section 135 .....*per poud*	5 00	4 00(G)
	(7) Nitro and amido derivatives of the aromatic series:—		
	(a) Nitro-benzol and nitro-naphthaline, aniline and naphthylamine, also salts thereof .... *per poud*	4 00	4 00(G)
	(b) Dimethylaniline and diethylaniline and their nitro combinations; benzidine, toluidine, paranithraniline, also salts of the same ....*per poud*	9 00	4 00(G)
	(8) Organic preparations for pharmaceutical purposes:		
	(a) Acetanilide..... *per poud*	4 50	—
	(b) Antipyrin, salipyrin, phenacetine, phenacetoline, sulphonal, salol, guaiacol; carbonates of guaiacol and creosote: pepsine, pepton .... *per poud*	22 00	8 00(G)
	(c) Santonin..... ,,	1 50	—
	(d) Sulphinid and salts thereof (saccharin, crystallose and the like).... *per funt*	5 00	—
	(9) Chemical and pharmaceutical products n.s.m. Chloride of ethyl is dutiable under this sub-division..*per poud*	5 00	4 00(G)

Note to sub-division 9.—Under the heading for chemical and pharmaceutical products not separately designated are included such products not specifically mentioned in the Russian General Tariff of 13/26 Jan., 1903. (Treaty with Germany.)

Note 1.—As a temporary measure, and by way of experiment, cyanide of potassium, imported solely for purposes of the gold mining industry of Siberia and the Ural district, may be admitted free of duty, the Minister of Finance being empowered, in concurrence with the Minister of Agriculture and Imperial Domains, to determine the manner in which the free admission of that substance shall be effected. *Note* 2.—Free entry is granted in favour of chemicals for use in preventing diseases of the vine and fruit trees, as enumerated in special lists to be prepared by the Minister of Finance in concurrence with the Minister of Agriculture and Imperial Domains This provision will remain in force until Dec. 18, 1917.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
113	Compounded medicines and medicinal preparations:—		
	(1) Compounded medicines, except plasters spread on silk or half-silk tissues, ready for use, the importation of which is permitted in accordance with special lists, also all kinds of chemical and pharmaceutical products imported in doses .....*per poud*	40 00	24 00(F)
	(2) Medicinal plasters, composed of tissues of silk or of half-silk saturated or coated with various substances and permitted to be imported in virtue of special lists *per funt*	4 00	4 00(F)
	Note to sub-divisions 1 *and* 2.—The lists referred to are drawn up by the Medical Council of the Ministry of the Interior, in concurrence with the Ministry of Finance.		
114	Phosphorus (common and red) .....*per poud*	16 50	—
115	Ether (sulphuric), collodion, chloral, chloroform..... per poud	16 50	—
116	Opium and lactucarium ..... ,,	22 50	—
117†	Vegetable oils and glycerine, unrefined:		
	(1) Fatty oils (olive, laurel, cottonseed &c.), except those separately designated, "olifa" (boiled oil, siccative oil) per poud	3 30	3 30(I)
	(2) Castor oil and alizarine oil..... ,,	3 96	—
	(3) Cocoa-nut and palm oils..... ,,	1 65	—
	(4) (*Rescinded.*)		
	(5) Glycerine, unrefined..... ,,	1 50	—
118	Aromatic waters without any admixture of alcohol, *e. g*, cherry, laurel, peppermint, rose, and similar waters.....per poud	7 95	6 00(F)
	Orange blossom water ..... ,,	—	4 00(F)
119	Cosmetics and aromatic substances:		
	(1) White toilet powder, rouge, hair-dyes, not containing spirit; scented pastilles for fumigating, cosmetic preparations of all kinds not separately designated, including all kinds of crystalline aromatic substances (weight of phials, pots, boxes and other receptacles being included) ..... per poud	24 00	16 80(F)
	(2) (a) All kinds of perfumery and cosmetic preparations containing spirit, *e.g.*, scents, aromatic waters, elixirs &c.; also pomade *per poud*	52 50	36 75(F)
	(b) Perfumed waters containing alcohol *per poud*	—	20 40(F)
	(c) Pomade in vessels of 10 funts (9 lbs) or more .....*per poud*	—	15 00(F)
	(3) Volatile and aromatic oils, natural and artificial, prepared without any admixture of spirit.....per poud	26 40	16 80(F)
	Note.—Sec. 2, letter *b* of No. 119 of the conventional tariff only refers to aromatic waters containing alcohol, *id est* liquids used for the same purposes as scents, and containing besides the alcohol and aromatic substances, no other admixture (resin vegetable juices, any medicinal or disinfecting substances, &c.). The presence of the latter products causes aromatic waters to be classifi-		

* *Note*—Salts of the acids mentioned in sub-divisions (4), (5), (6), (7) & (8) of the present section (108), unless separately designated, pay a duty equal to that of their respective acids, unless they should be subject to a higher rate of duty, by reason of their basis.

** Liquid carbonic and other liquefied gases in metal cylinders are admitted in accordance with sub-division (1) of the present section (112), but 80 per cent. of the total weight is assessed for duty according to the material of which the cylinders are composed.

† Under the treaty with Italy, from 19 Dec. 1910 (1 Jan. 1911), the import duty in Russia on fatty oils (olive, laurel, cotton-seed and the like), except those separately designated, "*olifa*" (boiled oil, siccative oil), shall be reduced to 3 roubles 10 copeks per poud.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	able under the cosmetic preparations not separately designated, dutiable, when containing alcohol, under conventional tariff No. 119, sec. 2, letter *a*.		
120	Soap:		
	(1) Toilet, whether liquid, in cakes, or in powder .....*per poud*	11 88	10 80(F)
	(2) Of all kinds, except toilet..... ,,	2 97	2 70(F)
121	Varnishes prepared with spirit or turpentine; resin dissolved in oil (oil varnishes) per poud	16 50	—
122	Sealing wax, gum lac ..... ,,	4 37½	—
123	Matches, chemical, of all kinds..... ,,	3 30	—
124	Tanning materials:		
	(1) Tan bark and all kinds of natural tanning materials, not ground down to powder .....*per poud*	0 07½	0 07½(1)
	Tan bark..... ,,	—	0 06(A)
	Note.—Quebracho wood in beams or logs, and mimosa bark (except if reduced to powder) are admitted free.		
	(2) The same, reduced to powder (except sumac) [which, in any form, pays the duty under (1) of (124)] .....per poud	0 22½	—
	(3) Tanning extracts of all kinds (except gallotannic and sumac) .....per poud	0 75	0 75(G)
125	Dyeing substances, natural:		
	(1) Vegetable, except those separately designated:		
	(*a*) Not ground; quercitron in any form; dye-woods in logs and blocks ..per poud	0 09	—
	(*b*) Ground to powder; dye-woods, grated or chopped up .....per poud	0 45	—
	(2) Mineral:		
	(*a*) Coloring earths and clays of all kinds: earths of cassel (cassel yellow), sienna and verona, Armenia bole, red chalk, umber, mummy—even though washed, calcined or ground; dyes consisting principally of artificially prepared oxides of iron (calcatar, *caput mortuum*) and the like.....per poud	0 55	—
	Ochre, raw or in pieces, washed or ground per poud	—	0 40(F)
	(*b*) Chalk, liquified or washed; chalk and talc, ground.....*per poud*	0 22½	0 18(G)
	Talc powder..... ,,	—	0 15(F)
126	Archil (cudbear), arnotto, catechu (cutch); Dutch pink.....per poud	0 45	—
127	Madder, ground ..... ,,	0 82½	—
128	Indigo, natural and artificial, in every form (except indigo extract and indigotin)..per poud	5 44½	5 44½(G)
129	Cochineal and preparations thereof:		
	(1) Cochineal in any form except cochineal preparations; kermesgrains ....per poud	1 50	—
	(2) Cochineal preparations of all kinds, cochineal red ..... per funt	1 00	—
130	Prussian blue and Parisian blue, ultramarine (natural, artificial and green); washing blue of all kinds .....per poud	6 60	—
131	White lead and zinc white ..... ,,	1 40	1 30(G)(A)
132	Red lead ..... ,,	1 15	
133	Colors obtained from copper (including verdigris) and from arsenic .....per poud	6 00	—
	Verdigris (basic acetate of copper) ,,	—	5 50(G)
	Colors derived from copper (excepting verdigris) and from arsenic .....per poud	—	4 40(G)
	Note.—Copper and arsenic salts are admitted free of duty; this provision will remain in force until April 14, 1912.		
134	Dyeing preparations:		
	(1) All kinds of dyeing extracts, not separately designated, also gallotannic and sumac extracts; preparations of madder, except those mentioned in Section 135; pure chlorophile .....per poud	3 75	—
	(2) Extracts of safflower (carthamin) and archil, in any form; extract of indigo (indigo carmine) in paste or liquid; hemateine, dried .....per poud	7 50	—
135§	Alizarin, alizarin lake, and all synthetic organic dye substances (pigments), the bases of such substances, or combinations of the same: also mixtures and combinations of pigments with inorganic bases and salts (pigment lakes, &c.); indigotin (extract of indigo, dried) .....per poud	25 50	21 00(G)
136	Colors for miniature painting in cakes, in powders, on shells or in bladders; Indian ink.....per poud	7 50	—
	Colors for miniatures on china or porcelain cups and saucers, in tubes, or in tin capsules; liquid Indian ink in flasks .....per poud	—	7 50(G)
	Note.—Colors for miniature painting, in boxes, pay duty under Section 216.		
137	Colors and coloring materials n.s.m.; all kinds of colors tinged with a very small quantity of organic pigment, or ground and mixed, with water, gluey solutions, oil &c.; colors containing an admixture of drying materials, if they are not subject to a higher rate of duty; blacking; liquid and solid inks of all kinds.....per poud	5 00	5 00(G)

§ Colouring materials mixed with non-colouring materials, such as clay and oil pay duty under No. 137, if the colouring materials do not exceed 10% of the total weight of the mixture (Treaty with Germany).

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	Note.—By mixture with a very small quantity of organic pigment is understood an addition of organic pigment up to 3% inclusive.		
	All kinds of inks .....per poud	—	4 00(F)
138	*Metallic ores and minerals:		
	(1) All kinds except graphite and lead ore per poud	0 10½	—
	(2) Lead ore..... ,,	0 10½	—
139	Cast iron in pigs, scraps and shavings:		
	(1) All sorts not separately designated:		
	(*a*) Imported by sea .....per poud	0 45	0 45†
	(*b*) Imported along the Western land frontier.....per poud	0 52½	0 45†
	(2) Manganese (ferro-manganese), silicium and chrome.....per poud	0 75	—
140	Manufactured iron:		
	(1) Bar and assorted iron of all kinds, except that mentioned below; ingots, pigs, puddled billets, scrap and mill bars; iron in powder.....per poud	0 90	0 75(G)
	(2) Iron rails, even though perforated and grooved .....per poud	0 90	—
	(3) Sheet iron of all kinds having a thickness of ½ millimetre or more; iron plates of a width exceeding 46 centimetres; assorted iron of all kinds of a width or height exceeding 46 centimetres or of a thickness or diameter of 18 centimetres (7 inches) or over; T iron, T T iron, beams, Z and other similar iron of complex shape, except angle iron which falls under sub-division (1) of the present section (140); hoop iron of a width or diameter exceeding 6¼ up to 12½ millimetres (¼-inch to ½-inch), inclusive .....per poud	1 27½	1 05(G)
	(4) Sheet iron, of a thickness of less than ½ a millimetre.....per poud	1 50	1 50(G)
	Note.—Iron of a width or diameter of 6¼ millimetres (¼-inch) or less, is assessed under sub-division (1) of Section 155.		
	Note to Nos. 140 *and* 142—Sheets and plates of iron and steel under sub-divisions 3 and 4 of this number pay duty under those sub-divisions without regard to the form in which they are cut out (Treaty with Germany).		
141	Tin plate (tinned sheet-iron), lacquered or not, stamped with designs and crystallised (crystallised tin plate); sheet iron, painted, varnished, coated with zinc, copper, nickel or other common metals§.....per poud	2 65	—
142	Steel:		
	(1) In bars, and assorted steel of all kinds, except that mentioned below; steel in billets, steel scrap .....per poud	0 90	0 75(G)
	(2) Steel rails, even perforated or grooved.....per poud	0 90	—
	(3) Sheet steel of all kinds, of a thickness of ½ millimetre or more; steel, in plates of a width exceeding 46 centimetres (18 inches): assorted steel of all kinds, of a width or height exceeding 46 centimetres (18 inches), or of a thickness or diameter of 18 centimetres (7 inches) or more; **T** steel, **T T** steel, steel in beams, **Z** and other steel of complex shape, except angle steel, which falls under sub-division (1) of the present section (142); steel, in hoops of a width or diameter exceeding 6¼ up to 12½ millimetres (¼ to ½ inch), inclusive .....per poud	1 27½	1 05(G)

* *Note* 1.—The duty fixed under sub-division (2) of the present section (138) shall be increased to 20 copeks per poud (1s. 3¾*d.* per cwt.) after 3 years have elapsed from the date on which the duty of 70 copeks per poud (4s. 7¼*d.* per cwt.) on lead shall have come into effect, and it shall be increased to 30 copeks per poud (1s. 11¾*d.* per cwt.) after 6 years shall have elapsed from the same date. *Note* 2.—Sulphurous iron pyrites are admitted subject to a duty of 1½ copeks per poud (1¼*d.* per cwt.). Iron pyrites containing over 2 per cent. of copper shall pay, in addition to 1½ copeks per poud, a duty of 3¾ copeks (1*d.*) for each additional unit per cent. of pure copper which it contains in the poud. According to the treaty with Austria-Hungary, sulphurous iron pyrites containing not more than 2% of copper are admitted free. *Note* 3.—Copper ores as well as copper mattes and slags pay 3¾ copeks for each unit per cent. of pure copper contained in the poud.

† According to the treaty with Germany, the duties leviable on imports by land are to be decreased so as to be equivalent to the rates charged on imports by sea.

§ *Note.*—The common or non-precious metals mentioned in the Russian tariff include all metals except gold, silver, and platinum. Aluminium is regarded as a common metal, so far as it is not specially mentioned in numbers of the Russian tariff for which higher rates of duty are established. *Note* to Nos. 141, 147, 155, 156 and 163.—Metals and metal manufactures mentioned under these headings pay duty under these numbers even if they are coated by any process (by galvanizing, by the application of a layer of molten metal, by passing between rollers, or in any other way) with common metals; provided that the superimposed coating does not exceed 25% of the total weight in the case of the metals and metal manufactures mentioned in Nos. 141, 147, 154 155, and 156, and 10% in the case of those mentioned in No. 163. It is understood that the surtax provided for in the *Note* to sub-division (2) of No. 147 is not leviable in cases where the coating of metal therein mentioned does not exceed 25% of the total weight of the covered sheets of zinc. In cases where the superimposed coating of metal exceeds the limits of 25% and 10%, the metals and manufactures enumerated under the above-mentioned numbers will pay the duties or surtaxes fixed by the tariff for the superimposed metals (Treaty with Germany).

Nos.	Goods.	General Tariff. Roub.Cop.	Conventional Tariff. Roub.Cop.
	(4) Sheet steel, of a thickness of less than ½ millimetre .....per poud	1 50	1 50(G)
	Note.—Steel, of a width or diameter of 6¼ millimetres (¼ inch) or less, is assessed under sub-division (1) of Section 155.		
143	Copper, aluminium, nickel, cobalt, bismuth, cadmium and other metals not specially designated; chrysocolla, tombac, argentine (German silver), Britannia metal, and all other metal alloys, except those separately designated:**		
	(1) In pigs, ingots, shavings, filings, scrap and powder .....per poud	5 00	—
	(2) In bars, rods and sheets, even if polished, or with designs rolled or stamped on their surfaces:		
	(*a*) Of a thickness of ½ millimetre or more .....per poud	6 00	—
	(*b*) Of a thickness of less than ½ down to ⅛ of a millimetre, inclusive .... per poud	6 40	—
	(*c*) Of a thickness of less than ⅛ of a millimetre .....per poud	7 10	—
144	Tin: (1) In pigs, rods or scrap..... ,,	0 67½	—
	(2) In sheets†, polished or not; amalgam for mirrors; sheets of lead coated with tin .....per poud	1 50	—
145	Mercury ..... ,,	3 60	—
146	Lead: (1) In pigs or scrap; litharge; silver litharge; slag.....per poud	0 70	—
	(2) In rolls, sheets, wire or piping.. ,,	1 10	—
	(3) In typefounders' metal (an alloy of lead, antimony and tin) unmanufactured..... per poud	0 60	—
147	Zinc: (1) In pigs, scrap or powder, also zinc slag and zinc dust .....per poud	0 75	0 70(G)
	(2) In sheets, polished or not, also in rods.. per poud	1 50	1 25(G)
	Note 1.—Sheets of zinc, covered with nickel or other common metal pay 30 per cent. in excess of the duty specified in sub-division (2) of the present section (147).		
	Note 2.—See Note to No. 141. According to the treaty with Austria-Hungary zinc in sheets, whether polished or not, even lacquered, is dutiable according to No. 147, sub-division (2).		
148	Gold, silver, platinum, and manufactures thereof:		
	(1) Gold and silver in bars, or rolled in strips or sheets [except the leaf specified under sub-division (5)], gold and silver in powder, also silver in gilt foil.....	Free.	—
	(2) Gold manufactures of every description; jewellery of gold without stones, or with stones, pearls and the like, real or imitation of all kinds .....per funt	66 00	52 80(G)
	(3) (Rescinded).		
	(4) Silver manufactures of every description, gilt or not: silver jewellery, gilt or not, or with stones, pearls and the like, real or imitation of all kinds.....per funt	9 00	9 00(G)
	(5) Gold or silver in thin sheets, weighing, per 100 square inches:		
	In the case of gold, 90 doli (0·13 oz. troy) or less;		
	In the case of silver, 48 doli (0·069 oz. troy) or less,		
	(including in both cases the weight of the immediate packing) ....per funt	7 50	7 50(G)
	(6) Tissues or braids (plaited or woven) of gold or silver or brass-foil; gold or silver wire or thread.....per funt	10 80	10 80(G)
	(7) ‡Tinsel wire or thread, tinsel, spangles and similar ornaments .....per funt	3 00	—
	(8) Platinum unwrought, *i.e.*, in ingots, scrap and powder, also in strips, wire or sheets, and in manufactures of any kind per funt	30 00	—
149	§Manufactures of copper of copper alloys, or of other metals or metal alloys enumerated in Section 143:		
	(1) Burners of lamps, imported either separately or in combination with the reservoirs, if the latter be not subject to a higher rate of duty .....per poud	13 70	9 00(G)
	(2) Articles not ornamented in relief nor engraved, and stamped articles, even though in combination with wood, iron, tinplate, leather, or other common materials:		
	(*a*) Weighing over 5 funts (4½lbs.) each per poud	9 00	8 00(G)
	(*b*) Weighing 5 funts (4½lbs.) or less each per poud	13 70	9 00(G)
	(3) *Articles ornamented in relief or engraved (except stamped articles), finished or unfinished, and whether put together or in parts; also ornaments, caryatides, medallions, busts, statues .....per poud	25 30	21 00(G)
	(4) The articles enumerated in sub-divisions (1), (2) and (3) of the present section (149); also articles (except those separately designated) of non-precious metal—when gilt, silvered, or in combination with costly materials, except the articles which fall under Section 215:		
	(*a*) Weighing more than 1 funt (0·9021b.) each, also (irrespective of weight) gilt or silvered metal in sheets or wire (except those falling under Section 148), or in the form of powder.. per funt	1 10	—
	(*b*) Weighing 1 funt (0·902 lb.) each or less .....per funt	2 20	—
150	Cast-iron wares:		
	(1) Iron castings in the rough, including pipes of cast iron, not worked but merely asphalted.....per poud	1 12½	0 90(G)
	(2) Cast-iron hollow ware, enamelled ,,	1 50	—
	(3) Cast-iron wares, wrought, turned, polished, ground, painted, bronzed, tinned, varnished, enamelled (except hollow ware), coated with zinc or other common metals, even with parts composed of wood, copper, or its alloys .....per poud	4 65	2 20(G)
	Note.—Articles of malleable cast iron are admitted as iron and steel manufactures.		
151	Iron and steel manufactures, forged, stamped, moulded (not filed), or filed on the sides and edges, but not otherwise wrought, except those separately designated; forged nails .. per poud	2 55	2 10(G)
152	Iron and steel boilermakers' work; pipes and their connecting parts, of iron or steel:		
	(1) Boilermakers' wares, such as boilers, reservoirs, tanks, boxes, sections of bridges also all kinds of manufactures of sheet iron or steel not separately designated .. per poud	2 55	—
	Steam boilers and similar apparatus ..... per poud	—	2 10(G)
	(2) Pipes† of all kinds, even with sockets screwed on, or with flanges; also connecting parts of pipes in a wrought or unwrought condition:		
	(*a*) Exceeding 5 funts (4½lbs.) in weight each.....per poud	2 55	—
	(*b*) Weighing 5 funts (4½ lbs) or less each .....per poud	4 05	—
153	‡Iron and steel manufactures, n.s.m., wrought, turned, polished, ground, bronzed, or otherwise elaborated, with or without parts composed of wood, or of copper or alloys thereof:		
	(1) All kinds except those mentioned in sub-division (2).....per poud	4 65	4 20(G)
	(2) Padlocks and mortice locks (except of copper), also screws (for wood)..per poud	6 00	6 00(G)
	Machine guns, except crank, carriages on wheels and tripods, as well as contrivances for transporting on beasts of burden machine guns, tripods and cartridge boxes (suspended hinged saddles) are dutiable according to No. 153, Section 1.		
	Cartridge ribbons for machine guns, of the same material as tarpaulins are classed in No. 194.		
	Ordinary wooden boxes for cartridge ribbons, lacquered or painted, are included in No. 61, Section 2.		
	Two-wheeled carriages, single horse, for the conveyance of machine guns, cartridge boxes and accessories are dutiable under No. 173, Section 4.		
	Harness for horses used for the conveyance of requisites (saddle cloths,		

** *Note* 1.—Sheets of copper, cut otherwise than in rectangular form, pay the respective duties specified under sub-division (2) of the present section (143), together with an additional 10 per cent. The additional 10% provided in *Note* 1 to No. 143 for sheets of copper, cut otherwise than in rectangular shape, is not to apply to sheets of other metals and alloys of metals referred to in No. 143, cut in the same manner (Treaty with Austria-Hungary). *Note* 2.—Copper and copper alloys, as well as the other metals and their alloys mentioned in the present section (143), if rolled or wire-drawn, and of a width or diameter of 12½ millimetres (½ inch) or less, pay duty according to sub-division (2) of Section 155.

† Sheets of tin, or sheets of lead covered with tin, painted or coated with colored varnish, pay the duty set forth under sub-division (2) of the present section (144), together with an additional 50 per cent.

‡ The terms "tinsel wire" or "tinsel thread" shall be deemed to apply to purl composed of non-precious metal, and of which not less than 1,500 metres (1,641 yards) in length go to one kilogramme (2·204 lbs.), the same being covered with gold or silver in a quantity not exceeding 2 per cent. of the total weight of the metal.

§ Forks and spoons of copper, of copper alloy, and of other metals and alloys specified in No. 143 (except forks and spoons, gilt, silvered or combined with other precious metals) are dutiable under sub-divisions (2) and (3) of No. 149 (Treaty with Germany).

* In determining the duty on articles imported in separate parts (*i.e.*, taken to pieces), the limit of weight applies to each of the separate parts.

† Pipes and connecting parts thereof, if enamelled, painted, asphalted, or coated with common metals, pay the duties specified under the corresponding paragraphs of sub-division (2) of the present section (152), with an additional 10 per cent.

‡ All iron work and fittings of iron and steel employed in building or house fitting pay duty under the appropriate sub-divisions of No. 153, unless they are specially mentioned under numbers of the Russian tariff, for which higher duties are established; nickel plating does not render such articles liable to a higher rate of duty. Plus, hinges, rivets, keyhole drops, and key barrels of copper and brass do not affect the tariff classification of the padlocks and mortice locks to which they belong (Treaty with Germany).

straps, bridles, saddle girths, cushions, &c.) are assessable according to No. 57, Section 4.

Other machine gun accessories, spare parts and pieces imported separately are dutiable under the proper numbers, according to component material.

Nos.	Goods.	General Tariff. Roub.Cop.	Conventional Tariff Roub.Cop.
154	Tin-plate manufactures:		
	(1) Of all kinds, also sheet iron manufactures coated with varnish, enamel, zinc, or other common metals, or painted (except those coming under sub-division (2) of the present section (154) per poud	5 00	4 00(G)
	(2) The same manufactures, gilt, painted pictorially, or otherwise embellished .... per poud	9 00	—
	Note.—Tin-plate boxes intended for the packing of fish as well as accessories for the opening of such boxes, shall be allowed to be imported free of duty at the Custom-house of Archangel until Dec. 18, 1917.		
155	Wire§:		
	(1) Of iron or steel:		
	(*a*) Of a width or diameter of from 6¼ millimetres down to 1 millimetre inclusive .....per poud	1 80	—
	(*b*) Less than 1 millimetre down to 0·5 of a millimetre inclusive in thickness .. per poud	2 30	—
	(*c*) Less than 0·5 of a millimetre down to 0·3 of a millimetre in thickness, inclusive per poud	3 30	—
	(*d*) Less than 0·3 of a millimetre in thickness .....per poud	4 70	—
	(2) Of copper or copper alloys, or of any of the metals or metal alloys specified in Section 143:		
	(*a*) Of a width or diameter from 12·5 millimetres down to 0·5 of a millimetre, inclusive .....per poud	7 35	—
	(*b*) Less than 0·5 of a millimetre down to 0·2 of a millimetre inclusive ..per poud	10 35	—
	(*c*) Less than 0·2 of a millimetre in thickness .....per poud	11 85	—
156	Wire manufactures: **		
	(1) Of iron and steel:		
	(*a*) All except those separately designated per poud	6 00	—
	(*b*) Wire nails, machine-made nails, horse-shoe nails, rivets, pins and pegs for pianos; nails of malleable cast iron: barbed wire for fences .....per poud	4 00	—
	(*c*) Iron and steel wire (even though coated with tin or zinc) covered with fibrous materials or gutta-percha, wire cables and hawsers of iron or steel:		
	α Not containing wire of less than 1 millimetre in thickness. per poud	5 60	—
	β Containing wire of less than 1 millimetre in thickness. .per poud	7 00	—
	(*d*) Cards and fillets of cards:		
	α Of all kinds, except those specified below .....per poud	6 60	—
	β Prepared on tissues impregnated with resin, without felt....per poud	9 50	—
	Cards and fillets of cards of all kinds per poud	—	4 80(G)
	(2) Of copper, of copper alloys, or of any of the metals or metal alloys enumerated in Section 143:		
	(*a*) All except those separately designated per poud	11 25	—
	(*b*) Wire tissues prepared from wire having a diameter of:		
	α From 1 down to 0·2 of a millimetre inclusive .....per poud	16 20	—
	β Of a diameter of less than 0·2 of a millimetre .....per poud	17 70	—
	(*c*) Wire† (even in the form of a bunch or cable) covered with fibrous materials, gutta-percha, caoutchouc, or other common materials, the diameter of the separate wires being:		
	α 0·2 of a millimetre or more per poud	16 20	—
	β Less than 0·2 of a millimetre per poud	17 70	—
	(3) Electrical cables of all kinds .. ,,	6 70	—
157	Needles:		
	(1) Sewing needles, and all kinds of needles except those mentioned below ..per funt	1 40	1 20(G)
	(2) Needles for sewing machines .. ,,	2 00	2 00(G)
	(3) Sailmakers' and saddlers' and harness makers' needles, packing needles, bodkins; knitting and embroidering needles and hooks of all kinds; knitting needles and tambour or knitting hooks, even though fitted with handles of common material per funt	0 60	—
	Note.—The articles enumerated in the present number (157), if in a half-finished condition, are admitted subject to the same duty as if they were finished.		
158	Cutlery wares, with the exception of those which fall under other sections of the Tariff, and with the exception of knives for machines.		
	(1) Cutlery of any kind and for any purpose, in mountings of common materials, prepared from malleable cast iron, wrought iron, steel, copper, copper alloys or other metals or metal alloys enumerated in Section 143, also scissors or pincers provided with even or with notched edges; knife blades, and forks without handles, whether wrought or unwrought, steel razors fitted with common materials, bearing a gilt trade mark.....per poud	24 00	20 40(G)
	Note 1.—Knives and forks with handles of common materials will pay a duty of 20r. 40c. under this sub-division.		
	Note 2.—Knives with handles of common materials, merely ornamented with small strips of mother-of-pearl, are dutiable according to sub-division 1 of the present No. (158). (Treaty with Germany.)		
	(2) The same articles, gilt or silvered, or with settings which are gilt, silvered, or silver-plated, or of tortoise shell, mother-of-pearl, ivory, or fossil ivory, or when any of these materials (gold and silver not excepted) are present, by way of ornaments in settings of common materials per poud	60 00	60 00(G)
	Note.—Articles of cutlery in settings of precious metal pay duty under the respective sub-divisions of No. 148.		
	(3) Shears for sheep shearing.....per poud	7 50	1 80 (A)
159	Side arms, sword blades and all other kinds of blades; portable firearms, except those of which the importation is prohibited; all kinds of accessories for fire-arms; cartridge cases, cartridges and percussion caps, whether loaded or not .....per poud	43 20	—
	Note 1.—Fire-arms, imported in boxes or cases, with their appurtenances, pay duty on the weight of the arms, receptacles and appurtenances together.		
	Note 2.—Revolver and pistol fittings (ramrods, bullet moulds, &c.) can only be cleared under permit of the Minister of the Interior.		
160	(1) Scythes, bills and sickles .....per poud	3 00	1 65 (A)
	(2) Straw-choppers, shovels, spades, forks, rakes, hoes, picks, spuds and mattocks .... per poud	2 10	1 80(G)(A)
	Note.—Large forks of all kinds, such as forks for digging up beetroots, dung forks &c., will pay duty under this number. (Treaty with Germany.)		
161	Hand-tools for use in trades, crafts, arts and industries:		
	(1) Files and rasps, also screw-stocks, screw-taps and screw-dies.....per poud	2 75	2 50(G)
	File irons, not cut..... ,,	—	2 00(A)
	(2) Hand-tools of all kinds, except those mentioned in sub-division (1), also with the exception of those under Section 158, even though with parts composed of other common materials; soldering lamps, also water levels, whether or not fitted with angle measuring contrivances .. per poud	2 10	1 80(G)
162	Printing compositors' and printing trade accessories:		
	(1) Type and matrices of all kinds..per poud	9 00	—
	(2) Matrix punches; brass lines, stereotype plates, blocks, casts, &c.: and all kinds of appurtenances for printing other than those mentioned in sub-divisions (1) or (3) of the present section (162).....per poud	25 30	—
	(3) Lithographic stones, with drawings thereon.....per poud	3 00	1 50(G)
163	Manufactures of tin, of zinc, or alloys thereof, except the articles under 215:		
	(1) Neither polished nor painted..per poud	1 95	1 95(A)
	(2) Polished, varnished and embellished with paint and bronze powder.....per poud	4 95	4 95(A)
	(3) The same articles coated with copper, copper alloys or other common metals per poud	9 00	—
	Note 1.—Manufactures of Britannia metal (an alloy of tin and antimony with an addition of copper up to 2 %) will pay duty under No. 163 as manufactures of tin. (Treaty with Germany.)		
	Note 2.—See No. 141.		
164	Manufactures of lead and of hard lead, except those separately designated (Sections 146 and 162); shot .....per poud	2 10	2 10(A)

§ All wire coated with tin, zinc or other common metal, pays 50 per cent. additional to the duty for which it is liable according to the category under which it falls in the classification adopted in the present section (155). *Note.*—See No. 141.

** Pins of iron or steel not for ornamental purposes, furnished or not with metal heads or with spherical heads of black, single colored or mottled glass, so far as they do not fall under the tariff heading for artificial stones, are subject to the duties established for wire manufactures of iron or steel, according to No. 156, sub-division (1), if their length, including the head, does not exceed 2½ in., and if they correspond to the samples sent to the Custom-houses (Treaty with Germany).

† Wire of all kinds, and also all manufactures of wire covered with silk, whether such silk be mixed with other fibrous substances or not, pay the respective duties specified in the present section (156) increased by 50 per cent.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	Note.—Bottle capsules of lead or alloys of lead containing but a slight addition of tin, plated with tin, are dutiable under No. 164. (Treaty with Austria-Hungary.)		
165	Tinsel, white and yellow, in books (the weight on which duty is assessed being inclusive of that of the books); foil of all sorts, except gilt or silvered (sub-division (4) of Section 149) .....per funt	0 30	0 30(A)
	Tin foil weighing 1 zolotnik or less per 25 square inches .....per pound	—	3 00(G)
166	Bronze powder made from non-precious metals .....per pound	5 00	5 00(G)
167§	Machines and apparatus, complete or incomplete, fitted together or in parts:		
	(1) Of cast iron, wrought iron, or steel, with or without parts composed of other materials, even in combination with copper to an extent not exceeding 25 per cent. of the total weight of the machine:		
	(*a*) All kinds not separately designated, pneumatic hammers and hydraulic presses are comprised in this sub-division, also apparatus of iron for moulding cement pipes; life saving apparatus for mines, of iron combined with copper in a quantity not exceeding 25%, including the receptacles containing the liquefied gases, being integral part of the apparatus; magnetic (other than electro-magnetic) machines of iron, used in industry to separate iron filings; economisers of cast iron piping .....per pound	2 55	2 10(G)
	(*b*) Gas and petrol motors, steam engines, portable engines, except those mentioned in sub-division (5) of the present section (167): locomotives, locomotive steam wagons; steam trollies and electro-motor wagons; printing and lithographic machines; †paper making machines; wood working machines, except frame saws, which are assessed under sub-division (1) (*a*) of the present section (167); pumps and portable fire-engines; pumps for hydraulic presses; compressors and ice-making and refrigerating machines; steam turbines not containing more than 25% of copper on the total weight; centrifugal pumps and ventilators, of cast iron, wrought iron or steel, the latter being similar to the former by their construction and their application .....per pound	3 65	3 20(G)
	(*c*) Machines for the working of metals, except rolling machines and steam hammers, which pay under (1) (*a*); steam fire-engines; water meters, gas meters; typewriting machines.....per pound	4 65	4 20(G)
	Sewing machines..... ,,	4 65	3 20(G)
	(2) All kinds of machines of copper or its alloys, or of which copper &c. exceeds 25 per cent. of total weight .....per pound	9 00	8 00(G)
	(3) Dynamo-electrical machines and electro-motors of all kinds; electrical transformers per pound	8 50	—
	(4) Agricultural machines and implements, without steam motors, n.s.m.; also models thereof‡.....per pound	1 05	9 75 (G)
	(5) Portable engines connected with complex threshing machines and steam ploughs* per pound	0 75	—
	(6) Reaping and sheaf-binding machines; reaping machines with automatic ejectors; steam ploughs, complicated clover threshing machines with two drums, complicated steam threshers with beater drums in which the length of the beaters is not less than 4 ft. 3 in., and with spike drums having a length of not less than 40 inches; hay-tossing machines; raking machines (horse drawn); machines for sorting grass seed; sorting machines with spiral wire cylinders; potato sorting machines; machines for scattering powdered fertilisers; pulverisers, bellows and injectors for vines and trees; grape crushing machines; continuous wine pressing machines; centrifugal cream separators and parts thereof; all kinds of newly-invented or perfected agricultural machines and implements ordered by experimenting stations and museums	Free	—
	(7) Parts of machines and apparatus imported separately from the machines or apparatus to which they pertain, except those mentioned apart:		
	(*a*) Composed of copper or alloys of copper, or in the composition of which copper or any alloy of copper is present to an extent exceeding 25 per cent. of the total weight of each separate part ..per pound	9 00	8 00(G)
	(*b*) Composed of cast-iron, wrought iron, or steel, even though with parts consisting of other materials, or with a combination of copper, not exceeding 25 per cent. of the weight of each separate part per pound	4 65	4 20(G)
	(8) Spare parts of machines or apparatus, except those separately designated, imported together with such machines or apparatus, composed of copper or copper alloys, or in the composition of which copper or any alloy thereof is present in a proportion exceeding 25 per cent. of each separate part .....per pound	9 00	8 00(G)
	(9) Spare parts of machines or apparatus, imported together with such machines or apparatus, composed of cast iron, wrought iron, or steel, even though with a combination of copper not exceeding 25 per cent. of the weight of each separate part:		
	(*a*) Imported with any of the machines		

§ *Note* 1.—Lists of spare parts, showing the number thereof for each machine, apparatus or implement, are issued: For machines and apparatus mentioned in sub-division (1), classes (*a*), (*b*) and (*c*), by the Minister of Trade and Industry in concurrence with the Minister of Finance, and for machines and implements enumerated in sub divisions (4), (5) and (6) by the Minister of Trade and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture. The same procedure shall be followed in respect of any amplifications or amendments of the said lists. Decision of the Minister of Trade and Industry of Feb. 17, 1906. —In accordance with Note 1 to No. 167, the Minister of Trade and Industry in concurrence with the Minister of Finance has adopted the following decision: "Pieces which, though not being integral parts of machines and apparatus, are, nevertheless, used to replace identical parts, shall be regarded as spare parts of machines and apparatus when imported therewith. Spare parts of cast or wrought iron, or of steel, imported together with machines and apparatus enumerated in No. 167, Sec. (1), letters (*a*), (*b*) and (*c*), shall only be admitted to the treatment of the corresponding letters of Sec. (9) of the same number, when imported in quantities not exceeding 10 % of the weight of each machine or apparatus, quantities over 10 % being dutiable under No. 167, Sec. (7), letter (*b*)." *Note* 2.—Machines and apparatus not separately designated, which are composed of common materials other than those specified in the present section (167), and into the composition of which cast iron, wrought iron, or steel either do not enter at all or are only present as means of consolidating separate parts of the machines, as for example, bolts, tie-beams &c., are assessed for duty under the sections of the Tariff which deal with those materials respectively. Should cast iron, wrought iron, or steel enter into the composition of the aforesaid machines or apparatus otherwise than as parts intended for their consolidation, then such machines or apparatus shall be assessed for duty under sub-division (1) of the present section (167). *Note* 3.—Foreign machines for use in the Siberian or Ural gold-mining industry, also parts of such machines, enumerated in a list drawn up by the Minister of Finance in concurrence with the Director-General of Agriculture, shall be admitted free of duty along all the frontiers of the Empire until further notice. *Note* 4.—The provisions of sub-divisions (5), (6) and (11) of the present number (167), and of Note 1 affecting parts of machines specified in sub-divisions (5) and (6), will remain in force until Dec. 18, 1917. *Note* 5.—Exemption from duty is granted until Dec. 18, 1917, in favour of all implements and apparatus for destroying animals noxious to agriculture, as set out in the list prepared by the Minister of Trade and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture as follows: 1. Apparatus of various systems (with spray points) for sprinkling plants with liquid curative preparations; sprayers worked by hand, pack, or for horse use. 2. Apparatus of various systems for sprinkling curative preparations on the soil: injectors. 3. Apparatus of various systems for sprinkling plants with curative preparations in the form of powders: *a*. Bellows of simple or duplicate action; *b*. Powder scatterers. 4. Boilers of various systems for the destruction of pests by means of boiling water. 5. Apparatus and appliances for smearing plants with liquid curative preparations. 6. For the disinfection of plants by means of gaseous preparations. 7. For ridding seed of fungoid parasites. 8. Spare parts and accessories of the apparatus mentioned in the above paragraphs (1, 2, 3, 4, 5, 6 and 7). 9. Metallic gloves for decortication. 10. Lamps and torches for the destruction of pests by means of flame. 11. Lamps, lauterns, and every kind of appliance for catching noxious moths. 12. Traps and similar contrivances for catching harmful mammals and birds, including rat and mouse traps intended for the wholesale destruction of rats and mice. 13. Bags and nets for catching insects. 14. Artificial nests for insectivorous birds. 15. Small bags for the protection of clusters of grapes from pests. *Note.*—The duty-free admission of any of the contrivances and apparatus enumerated above is only permitted upon the presentation by the consignees to the Customs, in each case, of a certificate from the Department of Agriculture or one of its local agencies, or from a local branch of the Central Administration of Land Organisation and Agriculture, declaring the apparatus in question to be actually intended for the purpose above stated.

† No. 167, Sec. 1, letter *b*, shall only apply to paper-making machines in which the liquid paper pulp is converted into separate sheets or endless sheets wound continuously round a roller, forming an integral part of the machine. All other machines, except pumps, forming part of paper mill plant and used in making paper pulp, or in the subsequent working up of paper obtained from the paper-making machine, are to be dutiable under No. 167, Sec. (1), letter (*a*), and the pumps under Sec. (1), letter (*b*), of the same number.

‡ No. 167, Sec. (4), only covers, in the case of corn shellers, those corn-shelling contrivances of which the shelling parts are of metal and not stone, and in the case of hand-mills, those contrivances in which the mill-stones do not exceed 14 dionimes in diameter and are not so made as to operate by mechanical or horse power.

* No. 167, Sec. (5), only portable steam engines connected with complex threshing machines and with steam ploughs may be admitted under No. 167, Sec. (5), and not engines of other construction (gas, petroleum, benzine &c.) which have permanent apparatus for transport (not temporary, *e.g.*, for the transit of portable engines to their destination) Self-propelling engines are dutiable under Sec. (1) of No. 167, when imported with complex threshing machines or with the steam ploughs with which they are connected. The winch for use with self-propelling steam portable engines in connection with steam ploughs, need not be imported with the engine itself, whether attached to it or separate.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	enumerated in sub-division (1) (*a*) of the present section (167) .. per pood	2 55	2 10(G)
	(*b*) Imported with any of the machines enumerated in sub-division (1) (*b*) of the present section (167) ...per pood	3 65	3 20(G)
	(*c*) Imported with any of the machines enumerated in sub-division (1) (*c*) of the present section (167)....per pood	4 65	4 20(G)
	(10) Parts of dynamo-electrical machines and transformers are admitted comformably to the respective letters under sub-division (7) of the present section (167), except the parts enumerated below:		
	(*a*) Coils .....per pood	17 70	—
	(*b*) Anchors and collectors .. ,,	12 75	—
	(*c*) Beds, with parts (besides the plugs) of copper.....per pood	8 50	—
	(11) Spare parts of agricultural machines and implements, imported together with such machines and implements:		
	(*a*) Reaping and sheaf-binding machines, reaping machines with automatic ejectors: *One set each of fingers and pinions; one rake circle; two elbows for rake ram with roller (for reapers); two pitmans with bearings; one crank-head; two knife heads; one rake cross-head; two bearings for the crank-head spindle; two gates in cam and one set of springs.* Steam ploughs: *Two sets each of shares, mould-boards and slades; one set each of knives, frames and wheels.* Complicated clover threshing machines with two drums, complicated steam threshers with beater drums in which the length of the beaters is not less than 4 ft. 3 in. and with spike drums having a length of not less than 40 inches: *One set each of beater bolts and drum teeth; three crank-shafts: one drum spindle; five supports for the shaker; two pulleys; one set of bearings; (for threshers which have geared transmission), one set of pinions; (for clover threshing machines, in addition), one rasp drum or a set of its parts, two sets of sieves and three links for each screw (snail).* Tedders: *One set of teeth or forks; one set each of pinions, springs and chains.* Horse rakes: *One set each of pinions, ratchet wheels, springs and driving wheels.* Machines for sorting grass seed: *Four sets of sieves in frames: one set each of pinions or pulleys, bearings and brushes for the sieves.* Potato sorting machines: *One set each of sieves, pinions or levers, and bearings.* Machines for scattering powdered fertilisers: *One set each of distributing attachments and pinions.* Sprayers: *Two sets of mouthpieces*	Free	—
	(*b*) Ploughs (except those enumerated above): *Five sets of shares; one set each of knives, clamps, coupling frames and axles; two sets of mould-boards: three slades; one set of wheels; one set of levers with rods; two cushions for the front axle; (for multiple furrow ploughs, in addition), one guide lever.* Harrows and extirpators: *One set each of teeth, sweeps, rollers, shares or discs.* Cultivators, &c.: *One set each of teeth, sweeps, shares or discs.* Drills: *One set each of seedling attachments (boxes, reels and the like), pinions, shoes, and seed conductors (for shoe-drill) and bearings; one side disc for the seed box; one driving wheel.* Mowers: *One set of fingers; two pitmans with bearings and crank-head; one set each of pinions and naves; one shoe (inside and outside); one driving wheel.* Corn sifters and sorters: *One set of pinions and four sets of sieves in frames.* Trieurs: *One cell cylinder and one set of sieves.* Chaff and root cutters: *One set of pinions and two sets of knives.* Corn kibblers: *One set of rollers (discs, cones).* Bruising mills and oil cake breakers: *One set of pinions and rollers (discs, cones).* Hemp breakers and swingles: *One set each of rifled valves and pinions, and two sets of springs for the valves.* Horse gears: *Two hook joints; one set of pinions, including the main driving wheel; one set of liners or bearings.* Hay presses: *One piston; one set of pinions, and one set of springs.* Machines and implements for preparing the ground for sowing, for the cultivation of plants, and for preparing meadow land: *One set each of driving wheels, couplings, with clamps and screws for fixing.* Machines and implements for tracing furrows and for making holes for setting potatoes: *One set each of holing wheels, with share or shovel, and ridgers.* Potato cultivators: *One set each of mould boards, discs and naves for the latter.* Potato diggers: *One set of shares, spokes, pinions, and bearings.* Hand and horse threshers, included in No. 167, Sec. (4): *One set each of beater bolts and teeth; one drum spindle; one crank; four supports for the shaker; two pulleys; one set of bearings; (for threshers with geared transmission or chain transmission), one set of pinions and chains; one set of hanger frames for shaker; one set of oilers; one spare plate for the cast-iron drum end; one pair of side discs and two brackets for the upper drum; (for clover threshing machines, in addition), one rasp drum and one set of sieves.* Portable engines: *One set of boiler tubes: one main crank shaft; one set each of bearings, piston rings and piston-rod collars; one set of toothed wheels (for traction engines)* .....per pood	0 75	—
168	Weighing scales and their accessories; parts of weighing scales, except of copper or of alloys of copper:		
	(1) For the first 3 pouds (108 lbs.) weight per article; weights..... .....per pood	6 00	4 50(G)
	(2) For each pood (36 lbs.) of weight per article in excess of 3 pouds .....per pood	2 55	2 10(G)
	Note.—Scales for apothecaries and laboratories, and the weights pertaining thereto, composed of non-precious metals, are assessed under Section 169, sub-division (1).		
169	Physical*, astronomical, mathematical and similar instruments, appliances and apparatus and separate parts thereof, also electro-technical accessories:		
	(1) Astronomical, optical (except those mentioned in Section 170), physical, chemical and mathematical, geodetical and drawing instruments, appliances and apparatus; instruments &c. for medical purposes; manometers, vacuometers, indicators and calculators [except those mentioned in sub-division (2) of the present section (169)]; magic lanterns and other lanterns for picture-projection, photographical apparatus, geographical globes, glasses for spectacles and for opera glasses, burning glasses, magnifying and all kinds of optical glasses; electrical switches and cut-outs, caps for electrical incandescent lamps, rheostats and commutators of all kinds, fitted together or in parts; telegraphic and telephonic apparatus; electrical and pneumatic bells and accessories for electrical signalling; lever mutual closing apparatus, for railways, such apparatus constituting accessories for electric signals; lathes for dentists.....per pood	12 00	9 00(G)
	(2) Electro-technical measuring appliances (amperometers, wattmeters, voltmeters and calculators) .....per pood	15 00	12 00(G)
	Note.—The rates of duty specified in sub-divisions (1) and (2) of the present section (169) are also applicable to separate parts of the apparatus and appliances mentioned in the said sub-divisions.		
	Electrical incandescent lamps:		
	(3) With carbon filaments, even if covered with metal:		
	(*a*) Mounted.....per pood	30 00	—
	(*b*) Without mounting..... ,,	60 00	—
	(4) With metallic filaments:		
	(*a*) Mounted ..... ,,	65 00	—
	(*b*) Without mounting..... ,,	90 00	—
170	Spectacles, eye-glasses, opera glasses and binoculars set in common materials; settings of the same without glasses ..... per pood	30 00	24 00(F)

*Note 1.—Vessels for use in laboratories, in medicine, or in pharmacy, composed of clay, sandstone, glass, porcelain or the like, pay duty according to the sections of the tariff applying to those materials respectively. *Note 2.*—Similarly, spare parts of electric cells, batteries and other appliances, which wear out by use and require to be replaced by new ones, such as zinc, copper and other plates for cells, carbons for the same and for lamps, lanterns &c., pay duty according to the respective sections of the Tariff.

‖ Spectacles, eye-glasses, opera glasses and binoculars, in settings of gold, silver, or platinum, pay duty according to Section 148, but if the settings are of mother-of-pearl, tortoiseshell, ivory or other costly materials enamelled, gilt or silvered, they pay under sub-division (1) of Section 215.

‖ *General Note to Sections* 169 *and* 170.—The instruments enumerated in these sections pay duty on a weight which includes that of the boxes, cases, books &c. which contain them, and which are specially adapted for that purpose.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
171†	Clock and watch makers' wares:		
	(1) Watch and clock movements imported without, or separately from, the cases:		
	(a) Watch movements .....each	1 50	—
	(b) Clock movements for wall, table, mantelpiece, or carriage clocks, except those mentioned below under (c) ..each	1 50	1 50(G)
	And, in addition, 1 rouble 15 copeks per funt General tariff, and 75 copeks per funt Conventional tariff.		
	(c) Clock movements for wooden clocks with copper or wooden wheels (clocks in which the framework of the movement is of wood, and in which the motion is derived from weights) .....each	0 60	—
	(2) Watches with gold cases, even though embellished with precious stones ....each	6 30	—
	(3) Watches, other than of gold:		
	(a) In cases of silver, even though gilt, or with gilt parts or embellishments, also in cases of other materials, gilt or silvered, or with gilt or silvered embellishments.....each	2 25	—
	(b) In cases of any kind other than those mentioned above, including those with cases of common materials, also with gilt dials and rings not being ornaments each	1 60	—
	(4) Tower clocks..... ..	37 50	—
	(5) Parts of watch and clock movements:		
	(a) Distinct parts, viz., separate wheels, axles, &c.....per funt	1 15	0 75(G)
	(b) Combinations of distinct parts, also distinct parts placed in the same internal receptacle with combinations of distinct parts .....per funt	2 50	0 75(G)
172	Musical instruments: 1) Grand pianos; organs, non-transportable, of all kinds .. each	198 00	*168 00(G)
	(2) Upright pianos ..... ,,	120 00	96 00(G)
	(3) Transportable organs, harmoniums, barrel organs and harps .....each	22 50	—
	(4) Musical instruments‡ of all kinds not separately designated, accessories of musical instruments which admit of being imported separately, *e.g.*, bows, strings of catgut or silk (metal strings are assessed under Section 155), keyboards, hammers [pegs for pianos are assessed under Section 156, sub-division (1) (b)], metronomes, tuning forks, mouth-pieces and the like, polyphones, orchestrions and similar stringed instruments not specially mentioned are also included in this sub-division ..... per funt	0 30	0 50(G)
173*	Vehicles: (1) For conveyance of passengers:		
	(a) Large, *e.g.*, coaches, four-seated caléches, landaus, diligences and omnibuses ....each	240 00	—
	(b) Light, *e.g.*, two-seated caléches, jaunting-cars, phaetons, cabriolets, cabs, droskies and town sleighs.....	160 00	—
	(2) Lorries, vans and carts .....each	75 00	—
	(3) Cycles:		
	(a) Of two wheels (bicycles) . ..... ,,	30 00	30 00(G)
	(b) Of three wheels (tricycles) ..... ,,	60 00	—
	(c) Of four wheels ..... ,,	160 00	—
	(4) Common peasants' carts and similar vehicles or sleighs for the conveyance of freight or passengers; perambulators, bath chairs for invalids; foot pumps for pneumatic tyres are classed in this sub-division.....each	22 00	—
	(5) Separate parts of vehicles, except cycles:		
	(a) Bodies, wheels, lamps and other accessories, except axles and springs..... per poud	15 00	-
	(b) Axles of vehicles, fitted with caps, capable of being hermetically closed, for containing a lubricator .....per poud	6 00	—
	(6) Parts of cycles, in any form .. ,,	40 00	—
	Note to sub-division (6).—Tyres and tubes for bicycles, of india rubber pay duty under No. 88, if they are without metal parts other than the valves affixed to the tyres.		
	(7)† Automobiles with 4 places or more each	—	220 00(F)
	,, with less than 4 places each	—	140 00(F)
	Platforms and frames for automobiles .....each	—	70 00(F)
	Motor cycles with 2 wheels..... ,,	—	20 00(F)
	,, ,, ,, 3 wheels..... ,,	—	70 00(F)
	,, ,, ,, 4 wheels..... ,,	—	140 00(F)
174	Railway cars:		
	(1) Trollies and coal trucks .....per axle	240 00	—
	(2) Goods and tank wagons .. .. ,,	360 00	—
	Passenger carriages:		
	(3) Third class, also luggage and postal vans.....per axle	450 00	—
	(4) Third and second class composite carriages .....per axle	495 00	—
	(5) Second class carriages..... ,,	532 50	—
	(6) First and second class composite carriages.....per axle	615 00	—
	(7) First class carriages..... ,,	697 50	—
	Tramcars (horse drawn):		
	(8) Two-horse cars.....each	510 00	—
	(9) One horse cars..... ..	375 00	—
175	Sea-going and river vessels, entire, with or without complete rigging: §		
	(1) Iron sea-going vessels:		
	(a) For first 100 tons per ton gross capacity	57 00	—
	(b) For tonnage over 100 up to 1500 per ton gross capacity	30 00	—
	(c) For tonnage over 1500 per ton gross capacity	15 00	—
	(2) Iron vessels intended for the navigation of rivers and lakes or of the Caspian Sea, also steam tugs, barges or floating cranes intended for work in seaports:		
	(a) Vessels not propelled by steam per ton gross capacity	30 00	—
	(b) Propelled by steam*....square foot of heating surface of boilers	4 50	—
	(3) Wooden vessels for river or sea navigation:		
	(a) Not propelled by steam per ton gross capacity	12 00	—
	(b) Propelled by steam*..... square foot of heating surface of boilers	4 50	—
176	Rags and paper pulp: (1) Rags:		
	(a) Of all kinds, except of wool..per poud	3 50	—
	Note.—For the manufacture of paper they are admitted free of duty.		
	(b) Woollen rags, also cuttings from woollen tissues, not being samples (Section 218), having a length of not more than 1 arshin (28 inches), and a width of not more than 1 vershok ($1\frac{3}{4}$ inches) .....per poud	3 50	—
	Note.—If, on inspection of woollen rags or cuttings, any package shall be		

†*Note* 1.—A "movement" of a timepiece shall be deemed to be such a combination of the various parts of the timepiece as shall consist of the protecting plates with all or part of the works affixed thereto. Plates in which only the stones and supports, but no other parts, have been fixed, shall not be deemed to be "movement." *Note* 2.—Wall clocks, table clocks, mantelpiece clocks and carriage clocks, provided with movements which are inseparable from the cases without the aid of tools, pay duty according to the material of the cases, and, in addition, a duty of 5 roubles 70 copeks, general tariff and 4 roubles conventional tariff each for movements enumerated in sub-division (1) (*b*), and of 60 copeks (1*s.* $3\frac{1}{2}$*d.*) each for movements enumerated in sub-division (1) (*c*). Clock mechanism of the American system, *i.e.*, with stamped, burnished, lacquered, or even polished and perforated plates and wheels of which the pinions are not cut (with the exception of the pinions outside the plates), even if the springs are cased in close barrels (interior spring cases), pay 90 cop. each, without any duty levied by weight. Clocks with mechanism of the above-mentioned system, which cannot be detached from the cases without the aid of tools, pay duty by weight, according to the material of the cases, and, in addition, a duty of 90 cop. each for the mechanism. (Treaty with Germany.) *Note* 3.—Cases imported separately from the movements, or with movements which can be separated from the cases without the aid of tools, pay duty according to the materials of which such cases are composed.

‡ The weight on which duty is assessed in the case of musical instruments, includes that of the boxes or cases specially constructed to hold them.

* *Note* 1.—Vehicles of all kinds, propelled by mechanical motors, pay the duties fixed by the respective sub-divisions of the present section (173), increased by 20 per cent. *Note* 2.—Vehicles with finished upholstery (*i.e.*, not merely roughly upholstered) pay 20 per cent. in excess of the duties fixed by sub-divisions (1), (2), (3) and (4), and by *Note* 1 to 173.

‖ All other kind of axles, as well as springs, pay duty under the sections dealing with iron and steel manufacture.

† The automobiles, motor cycles provided for in Sec. 7 of No. 173, are not liable to the surtax of 20% mentioned in note 2, even if upholstered, inasmuch as the surtax in question only refers to sections 1, 2, 3 and 4 of No. 173.

§ *Note* 1.—Iron vessels, with or without steam engines, imported in sections, are assessed under the corresponding Nos. of the Tariff. *Note* 2.—In the same way, articles included in the ship's inventory (except such as are absolutely necessary for the regular and safe navigation of the vessel or are securely fitted to her hull, also with the exception of the anchors, chains and hawsers mentioned in Note 3, and imported for the purpose of fitting out and rigging sea-going sailing vessels), are assessed under the corresponding Nos. of the Tariff. The precise determination of these articles, which are dutiable together with the vessel, is left to the discretion of the Minister of Finance, in concurrence with the Minister of Marine, and, so far as concerns river and lake craft, with the concurrence of the Minister of Ways of Communication. *Note* 3.—As a temporary measure, and for a period of 10 years, reckoning from July 1, 1898 (this time limit has now been further extended until Jan. 1. 1928), admission shall be accorded, free of duty, in the case of iron sea-going vessels imported in a complete state, and intended for the navigation of external seas. This measure shall also be applicable in the case of pleasure yachts propelled by steam, dredging and similar machines for deepening harbours and rivers, ice breakers, specially intended for ridding seaports of ice, floating docks, and vessels acquired for the navigation of the Danube under the Russian flag. During the same period, admission shall also be accorded, free of Customs duty, in respect of anchors, chains and wire hawsers, imported for the outfit or rigging of sea-going sailing vessels, the determination of the rules governing the duty-free admission of these metal manufactures being left to the discretion of the Minister of Finance.

* In addition to the duty per ton, gross capacity, fixed under sub-division (*a*) of this section, for vessels not propelled by steam.

Nos.	Goods.	General Tariff. Roub.Cop.	Conventional Tariff. Roub.Cop.
	found to contain cuttings or lists exceeding the dimensions specified in sub-division 1*b*, then the whole shipment shall pay duty according to No. 198.		
	(2) Paper pulp prepared by a mechanical process (wood pulp):		
	(*a*) Dry, containing less than 50 per cent. of water .....per poud	0 35	0 35(A)
	(*b*) Moist, containing 50 per cent., or more, of water .....per poud	0 18	0 18(A)
	(3) Paper clippings and waste ....per poud	0 35	—
	Note.—Wood pulp imported in the form of cardboard or sheets, also waste sheets, shall be admitted according to the present section (176) only on the condition of their being chopped up fine or extensively perforated.		
	(4) Paper pulp, prepared by a chemical process (cellulose pulp made from rags, straw, peat &c.):		
	(*a*) Dry, containing less than 50 per cent. of water .....per poud	0 60	0 60(A)
	Note.—Dried cellulose, in thin layers and sheets, called "lignine," is dutiable under sub-division (4) letter (*a*).		
	(*b*) Moist, containing 50 per cent., or more, of water .....per poud	0 30	0 30(A)
177	Paper wares: (1) Cardboard, papier mâche, and carton-pierre:		
	(*a*) Of wood pulp, not colored, in sheets.... per poud	0 60	0 60(A)
	(*b*) Of wood pulp colored in the paste; of rags or straw, or any other kind of cardboard, except that specially designated, in sheets, or cut into strips or cards, whether colored in the paste or not; tarred cardboard for roofing; cardboard or paper coated or impregnated with resin, antiseptics, insect destroyers, saltpetre, or sulphur; cards for Jacquard looms, not satined; papier mâché and carton-pierre, not manufactured	1 00	1 00(A)
	(*c*) Cardboard of all kinds mentioned in sub-divisions (*a*) and (*b*), in rolls ....per poud	1 20	—
	(*d*) Bristol board, weighing more than 650 grammes per square metre (more than 1·2 lbs. per square yard); cardboard, glazed or polished, also colored otherwise than in the paste, in rolls or sheets; cards for Jacquard looms, made or satined cardboard: cardboard bobbins for winding yarn; manufactures of cardboard, papier mâché, and carton-pierre, except those separately designated varnished or not .....per poud	6 00	—
	(*e*) Bristol board, weighing 650 grammes or less per square metre (1·2 lbs. or less per square yard), also Bristol cardboards of all kinds, with water marks, impressed designs or patterns, or cut into strips or cards .....per poud	8 00	—
	(2) Paper: (*a*) Packing paper, made from wood pulp alone.....per poud	4 00	—
	(*b*) Paper of all kinds, except that separately designated, whether white or dyed in the pulp, not weighing less than 22 grammes per sq. metre, also paper of inferior quality (of gray paper pulp so-called bottle paper), even weighing less than 22 grammes per sq. metre. Paper made from pulp of good quality, weighing less than 22 grammes per sq. metre, must be considered as thin paper, see sub-division (*f*); paper pasted on flimsy texture, linen or calico; copy-books, even with covers, but not bound; ruled paper.....per poud	6 00	—
	Collars, cuffs, shirt-fronts of paper, covered or not on one or both sides with white, dyed or printed cotton tissue, without real seams, including the weight of the boxes or cartons in which they are contained .....per poud	—	3 60(G)
	For the purpose of classifying collars, cuffs and shirt-fronts of the above-mentioned kinds, imitation seams produced by goffering are not regarded as real sewing.		
	(*c*) Paper of the kinds mentioned in sub-division (*b*), with water marks..per poud	7 00	—
	(*d*) Wall paper and borders for the same per poud	10 00	9 00(F)
	(*e*) Vegetable parchment, even if pasted on flimsy texture, and pergamin; tracing paper; paper impregnated with wax, paraffin or other kindred substances.....per poud	13 20	—
	(*f*) Cigarette paper, white or colored (imported in books or rolls—assessed together with inner wrappers and rings); thin copying paper; thin packing paper (Chinese or silk paper); also all kinds of paper (otherwise than in the paste) but painted on one or both sides, either white colored or in colors, except the kind separately designated; sensitized paper.....per poud	16 00	12 00(F)(A)
	(3) Paper and cardboard ornamented, *e.g.*, gilt, silvered, bronzed, impressed, pinked (to look like lace); decorated with patterns, drawings, pictures, borders, coats-of-arms, or monograms; transfer pictures; manufactures of paper, such as envelopes, flowers, stencils for drawing, lamp shades and the like; manufactures of paper, cardboard, papier mâché and carton-pierre, ornamented, except those falling under Section 215, and those designated in sub-division (4) of 177, paper or cardboard wares, made principally by cutting out or stamping, in which the glueing is only of slight importance, such as buckle fastenings, rings and other suspending requisites.. per poud	17	
	(4) Bookbinding and cardboard wares of all kinds, except those falling under sub-division (1) of Section 215; account books and copying books in bindings; bindings for books and albums imported separately from these articles.....per poud	30 00	
178*	Books, pictures, maps &c.:		
	(1) Pictures, drawings, plans, maps, music:		
	(*a*) Executed by hand on paper or linen; also manuscripts	Free.	—
	(*b*) Reproduced on paper by any process of printing, except the articles designated under (*c*) and (*d*) .....per poud	17 00	12 00(G)
	Note to (*b*).—Picture post cards pay duty under this sub-division (Treaty with Germany).		
	Note.—Oleographs, engravings, prints, drawings, and the like, representing copies of paintings of Russian artists, are admitted free of duty.		
	(*c*) Geographical maps and atlases per poud	8 00	—
	(*d*) Music..... ,,	6 00	4 80(G)
	(2) Books and periodicals printed by any process in foreign languages, even including those which contain, either in the text or in appendices, reproductions of music, maps, plans, engravings or drawings; parallel dictionaries with Russian text, books and periodicals printed abroad in Polish or Lithuanian language.....	Free.	Free (G)(A)
	(3) Books and publications of all kinds, printed abroad no matter by what process, in the Russian language or with an independent Russian text, except parallel dictionaries; tramway tickets printed in Russian language .....per poud	17 00	—
	TEXTILES AND MANUFACTURES THEREOF.		
179	Vegetable fibrous substances, raw:		
	(1) Raw cotton, ends of cotton yarn, fibre of the swallow-wort plant (asclepias), vegetable fibre called "Kapok," peat wadding; also the materials mentioned in sub-division (3) of the present section (179) in a cottonous condition .....*per poud*	4 00	—
	(2) Raw jute, also jute tow, even though impregnated with tar.....per poud	1 20	—
	(3) Flax and hemp, combed or not; flax and hemp tow, even though impregnated with tar; pine wool, ramie, New Zealand flax, Manila hemp, nettle fibre, and other vegetable substances used as substitutes for flax and hemp, raw	Free.	—
180	Silk: (1) Cocoons.....per poud	1 00	—
	(2) Silk waste of all kinds, uncombed ,,	1 00	—
	(3) Silk wadding or combed silk waste, dyed or undyed .....per poud	3 00	—
	(4) †Raw silk ..... ,,	10 00	8 00(I)
181	Wool and down (fluffy hair), uncombed, unspun:		
	(1) Unwashed or washed, dyed; wool combings and waste, undyed, carded or not per poud	3 00	—
	(2) Dyed; artificial and milled; wool combings and waste, dyed, carded or not; mixtures of vegetable fibres with wool.... per poud	6 50	—
	Note.—Wool of any kind of animal is admissible to entry under No. 181 provided that it be sufficiently thin and supple to be spun or felted; the hair specified in No. 45 only refers to the animal product unfit, by its thickness and hardness, for the manufacture of spun wares and felt, such as the hair of the tail and mane of the horse.		

* On all the articles enumerated in the above section (178), in the event of their being imported in half-bindings, a tax of 1 rouble 50 copeks per poud (9*s.* 10½*d.* per cwt.) will be charged, irrespective of any Customs duty for which they may be liable. (This does not apply to copies of the Sacred Scriptures, issued by the Bible Society in foreign languages, and imported in bindings which are not subject to Customs duty).

† The duty of 10 roubles, fixed under sub-division (4) of the present section (180), shall, in three years from the day on which it shall have entered into effect, be raised to 20 roubles (£6 11*s.* 4*d.* per cwt.), and in five years, counting from the same day, to 30 roubles per poud (£9 17*s.* 0*d.* per cwt.).

Nos.	Goods.	General Tariff. Roub.Cop.	Conventional Tariff. Roub.Cop.
182	Cotton scutched, carded; cotton wadding, even though pasted in layers; cotton combings of all kinds:		
	(a) Undyed .....per poud	5 25	—
	(b) Dyed ..... ,,	7 75	—
	(c) Hygroscopic and antiseptic wadding per poud	9 00	7 75 (G)
183	Cotton spun into yarn &c.:		
	(1) Of the lower numbers, below No. 38 (English):		
	(a) Unbleached..... per poud	8 20	—
	(b) Bleached, dyed (except in Turkey red), or mercerized .....per poud	10 70	—
	(c) Dyed in Turkey red..... ,,	11 20	—
	(2) From No. 38 to No. 60 exclusive (English):		
	a) Unbleached .....per poud	11 00	—
	(b) Bleached, dyed or mercerized ,,	13 50	—
	(3) From No. 60 to No. 80 inclusive (English):		
	(a) Unbleached .....per poud	16 00	—
	(b) Bleached, dyed or mercerized ,,	18 50	—
	(4) Of the higher numbers, above No. 80 (English):		
	(a) Unbleached .....per poud	22 00	—
	(b) Bleached, dyed or mercerized ,,	24 50	—
	(5) Cotton twist of two or more threads, on wooden spools, prepared from yarn of the following numbers (English):		
	(a) Below No. 60.... .....*per poud*	13 50	—
	(b) From No. 60 to No. 80 inclusive.... *per poud*	18 00	—
	(c) Above No. 80..... ,,	24 50	—
	(6) Cotton twist of all kinds, of two or more threads, with the exception of that mentioned in sub-division (5) prepared from yarn of the following numbers (English):		
	(a) Below No. 60 .....per poud	16 50	—
	(b) From No. 60 to No. 80 inclusive.... per poud	22 50	—
	(c) Above No. 80..... ,,	30 50	—
	Note.—Cables, ropes and cord of spun cotton pay duty under sub-division (2)(a). Cords for self acting mule-jennies are dutiable in accordance with the note to the present number (183) (Treaty with Germany).		
184	Yarns spun from the fibrous substances mentioned in sub-divisions (2) and (3) of Section 179, not twisted:		
	(1) Up to No. 70, inclusive (English). per poud	9 50	—
	(2) Above No. 70 (English)..... ,,	13 00	—
	Note.—If twisted, the yarns mentioned in the present section (184) are assessed for duty under sub-divisions (5) and (6) of Section 183.		
185	Silk twisted and spun:		
	(1) Raw silk (*grège*), twisted or thrown (organzine or tram, *i.e.*, warp silk or weft silk):		
	(a) § Unboiled, unbleached and undyed..... per poud	67 00	65 00 (I)
	(b) Boiled, bleached or dyed .. ,,	90 00	88 00 (I)
	(2) Yarn from waste silk, twisted or not, even with an admixture of other spinning materials:		
	(a) Undyed .....per poud	60 00	—
	(b) Dyed ..... ,,	84 00	—
	Note 1.—Artificial silk is assessed according to sub-division (2) of the present section (185).		
	Note 2.—Spools, cards &c., on which twisted or spun silk is wound, and which have been prepared for retail sale, pay duty according to the materials of which they are composed, as provided in the respective sections of the tariff.		
186	Wool, combed, spun or twisted:		
	(1) Combed:		
	(a) Undyed .....per poud	8 25	8 25 (F)
	(b) Dyed..... ,,	11 75	11 75 (F)
	(2) Spun:		
	(a) Up to and including No. 57 (metrical system):		
	α Undyed .....per poud	13 50	12 40 (G)
	β Dyed ..... ,,	17 00	14 40 (G)
	(b) Above No. 57 (metrical system):		
	α Undyed ..... ,,	16 50	13 80 (G)
	β Dyed ..... ,,	20 00	15 80 (G)
	(3) Twisted, prepared from yarn of the following numbers (metrical system):		
	(a) Up to and including No. 57:		
	α Undyed.....per poud	15 00	13 90 (G)
	β Dyed ..... ,,	18 50	15 90 (G)
	(b) Above No. 57:		
	a Undyed..... ,,	19 50	16 30 (G)
	b Dyed .. .. ,,	23 00	18 30 (G)
	(4) Fancy, of all sorts (with knots, eyes, rings and the like):		
	(a) Undyed .....per poud	19 50	16 30 (G)
	(b) Dyed..... ,,	23 00	18 30 (G)
	Notes.—(1) Bleached wool is dutiable as undyed wool. (2) Spun and twisted wool specified under number 186, sub-divisions 2 and 3, are dutiable at the conventional rates fixed for those sub-divisions, even if mixed with cotton, flax or hemp.		
187	Cotton tissues, unbleached or bleached:		
	(1) *Biaz* † and *mitkal* (coarse calico) of up to 8 square arshins to the funt (5·4 square yards to the lb.) .....per funt	0 57½	—
	(2) Tissues, other than those named in sub-division (1) of the present section (187), of up to 12 square arshins to the funt (8 square yards to the lb.); also *biaz* and *mitkal* of from 8 to 12 square arshins to the funt (from 5·4 square yards to 8 square yards to the lb.) .....per funt	0 90	—
	(3) Tissues of over 12 square arshins to the funt (8 square yards to the lb)....per funt	2 15	—
	Felts or felted tissues of cotton, pure or mixed with wool, for use in factories and workshops .....per funt	—	0 20 (F)
188	Cotton tissues, dyed (including those dyed in Turkey red), clouded, printed, or mercerized:		
	(1) *Biaz*, *mitkal*, and chintz of up to 8 square arshins to the funt (5·4 square yards to the lb.).....per funt	0 98	—
	(2) Tissues other than those named in sub-division (1) of the present section (188), of up to 12 square arshins to the funt (8 square yards to the lb.); *biaz*, *mitkal* and chintz of from 8 to 12 square arshins to the funt (from 5·4 square yards to 8 square yards to the lb.) .....per funt	1 35	—
	(3) Tissues of over 12 square arshins to the funt (8 square yards to the lb.) ..per funt	2 60	—
	Note.—Tapes for typewriters, impregnated with color, wound round bobbins and put up in tins, are classed in the corresponding paragraphs of No. 188, including the bobbins, but not including the boxes which are admitted duty free.		
189	Cotton, velvet, plush, and plush ribbons, even though figured .....per funt	1 20	1 10 (G)
190‡	Cables, rope and twine of jute hemp, flax, of hemp tow, or flax tow, or of other vegetable fibres mentioned in sub-division (3) of Section 179, tarred or not; fishing nets per poud	1 05	—
191‖	Jute and linen sacks, also coarse tissues of jute for sacking and packing purposes..per poud	4 29	—
192	Tissues of jute, flax, hemp and other materials named in sub-division (3) of Section 179, except the tissues named in Sections 191 and 193:		
	(1) Ticking for mattresses and for furniture: heavy tissues for carpets, furniture and the like; table covers, whether mixed with cotton or not.....per funt	0 75	0 60 (G)
	(2) Canvas, satinet, drills, ticks, and similar tissues for clothing .....per funt	0 90	—
	(3) Table-cloths, serviettes and towels .... per funt	1 50	1 35 (G)
	Note to sub-divisions (1) *and* (3).—Tissues specified under No. 192, sub-divisions (1) and (3), will pay the con-		

§ The rates of duty fixed under (*a*) and (*b*) of sub-division (1) of the above section (185) shall be increased after a period of three years from the day on which they enter into effect, viz. (*a*) to 77 roubles (£25 5*s.* 9*d.* per cwt.) and (*b*) to 100 roubles per poud (£32 16*s.* 9*d.* per cwt.), and after 5 years shall have elapsed from the same day, the said rates shall be further increased, viz. (*a*) to 87 roubles (£28 11*s.* 5*d.* per cwt.) and (*b*) to 110 roubles per poud (£36 2*s.* 5*d.* per cwt.). *Note* 1.—The difference established in the Russian tariff of Jan. 13/26, 1903, between the duties provided in No. 185, sub-division (*a*), (*b*), and *Note* (silk, twisted and spun) and the rates stated in No. 180, sub-division (4) and *Note* (raw silk) shall not be advanced while the Convention with Germany remains in force. *Note* 2.—Any facilities which might be granted to another country in regard to the duties on, or customs treatment of, the silks classed in either of the paragraphs of Nos. 180 and 185 or their sub-divisions shall extend in like manner to silks of French origin.

† A cotton cloth made in Persia and Bukharia.

‡ *Note* 1.—Rope, twine, and the like, containing silk, wool, or silk waste, pay duty as trimmings, according to the material of which they are respectively composed. *Note* 2.—Twine, of which 5 sajenes (35 feet, weigh less than 1 *lot* (0·45 oz.), pay duty under sub-division 5 of Section 183. *Note* 3.—Twine of Manila hemp, for sheaf binding machines, whether these machines are imported separately or in connection with reapers, is admitted free of duty. *This provision will remain in force until Dec.* 18, 1917. Provided it satisfies the following requirements.—(*a*) The ball of twine must be from 6 to 8 ins. in diameter; (*b*) The twine must consist of 1 strand: (*c*) From 380 to 650 feet of twine must go to the funt.

‖ *Note* 1.—Floor-matting of jute, Manila hemp, and kindred materials, pays the duty fixed by the present Section (191) increased by 50 per cent. *Note* 2.—Bags, in which corn, flour, groats, bran, or other corn-milling products, or starch, seeds of leguminous or oleaginous plants, or of fodder or garden stuffs have been exported, are admitted free on re-importation.

Foreign sacks are to be admitted free of duty until further notice, when intended for the export of grain to foreign countries, Finland, or Far Eastern Russian ports, and when loaded under customs control and regulations, at specified ports of the Baltic, White and Black seas, and the sea of Azoff, as also foreign sacks intended for the export of sugar and flour to foreign countries or to Russian ports of the Pacific (except ports in the Primorski territory situated at the mouth of the Amour and to the south thereof) and to Finland. The Minister of Finance is to issue regulations enforcing the strictest control over sacks so imported duty-free and over the loading of the same (with grain, sugar or flour) so as to prevent any possibility of their reaching the interior.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	ventional rates of duty established for these sub-divisions, even if they are mixed with cotton (Treaty with Germany).		
	Note to sub-division (3).—Only table-cloths, serviettes, and towels ornamented with an open-worked hem of a maximum width of half an inch are admitted at the conventional rate under this sub-division, without surtax. If therefore, the table-cloths, serviettes and towels classed in par. 3 of No. 192 are provided with a simple hem, they are dutiable at the rates established in said par. plus a surtax of 10% in accordance with Note 8 to Nos. 183-209 Treaty with Germany).		
193	Cloths: of flax (linen), of hemp, and of the other fibrous materials mentioned in sub-division (3) of Section 179 (with the exception of the tissues mentioned in Section 192):—unbleached, boiled, bleached, dyed, printed, or color-woven .....per funt	2 00	—
	Pocket handkerchiefs ..... ,,	—	1 80 (A)
	Note.—Pocket handkerchiefs are not liable to the surtax for hemming provided in sub-division (8) of General Notes to Nos. 183-209. Handkerchiefs with a mere open-worked hem not wider than half an inch are dutiable according to Section 193 (Treaty with Austria-Hungary).		
194	Waxed cloth and oil-cloth of all kinds (except of silk, which is assessed for duty under Section 197), and articles manufactured therefrom; sail-cloth, canvas primed with paint; tarpaulins; hempen hose for fire-engines; hempen buckets; machine belting of hemp or cotton .....per funt	0 33	—
	Note.—Bands for sheaf-binding and grain-sorting machines are admitted free of duty. This measure will remain in force until Dec. 18, 1917.		
195	Silk kerchiefs and stuffs, including foulards (except those mentioned in Section 196), silk ribbons and tapes; silk gauze for sieves, silk tulle, "*Kutnya*" and "*Shamaladja*": velvet, plush, and chenille in any form, of silk or half-silk.....per funt	12 40	10 00 (F)
196	Silk foulards printed in the cloth, in kerchiefs or in the piece .....per funt	8 25	7 50 (F)
197	Half-silk kerchiefs, half-silk stuffs, ribbons and tapes; wax-cloth and oil cloth of silk..	5 00	—
	Velvets and plushes, ribbons of velvet and plush with nap of silk or floss silk, not containing silk or floss silk either in the warp or in the weft, even with a list of not more than half an inch in width of silk or half-silk on each side of the tissue or ribbon .....per funt	—	4 50 (G)
198	Woollen felt and felt materials of all kinds: articles not separately designated, cut out of felt .....per funt	0 90	—
	Felts of wool or felted tissues of wool, pure or mixed with cotton, for use in factories or workshops .....per funt	—	0 20(F)(A)
199	Woollen materials, woven, n.s.m..... ,,	2 25	—
	Measuring 3 sq. arshins or less to the funt per funt	—	1 50 (G)
	More than 3 sq. arshins to the funt ,,	—	2 00 (G)
	Note.—Woollen materials woven, not separately designated, will pay the conventional duties fixed under number 199, even if mixed with cotton.		
200	The articles specified in Nos. 198 and 199, printed	Duties as above increased by 30 per cent.	Duties as above increased by 30 per cent.
201	Tissues, shawls and scarfs, in the nature of cashmeres, of a woollen warp, with a weft of coloured wool or of coloured wool and coloured silk, with or without admixture of cotton, also genuine and French cashmeres per funt	4 50	4 50 (F)
202	Woollen manufactures for use in factories:		
	(1) Continuous woollen breadths for use in factories, with a circumference of more than 10 arshins (280 inches).....per funt	0 20	—
	Tissues of wool and half-wool and cloths for use in factories and workshops ..per funt	—	0 20(F)(A)
	Filter and press cloths..... ,,	—	0 20 (A)
	(2) Machine belting of camel's hair ,,	0 60	—
	Transmission belts of camel's hair, and press and filtering cloths .....per funt	—	0 35
203	Woollen carpets of all kinds ..... ,,	0 66	—
	Note.—Warps of wool for carpets with stamped figures are dutiable at the rate of 7 roubles 50 copecks per pood gross weight.		
204	Turkish fez caps of wool, with or without tinsel embroidery .....per dozen	3 60	—
205	Knitted wares and trimmings:		
	(1) Knitted wares, with or without indications of stitching (*traces de couture*):		
	(*a*) Silk.....per funt	11 25	7 50 (F)
	(*b*) Half silk..... ,,	4 50	2 85 (F)
	(*c*) All other kinds .....per funt	1 50	—
	Of cotton ..... ,,	—	0 75 (G)
	Other sorts referred to in sub-division (1) (*c*) .....per funt	—	0 90 (G)
	(2) Tapes and braids for trimmings, fringes, tassels, facings, and other plaited wares:		
	(*a*) Of silk and half-silk .....per funt	4 50	2 85 (G)(F)
	(*b*) All other kinds..... ,,	1 50	0 90 (G)
	Note.—Knitted wares and trimmings made by hand or on the loom, finished on the loom or cut, carded, or plushy or not, with or without indications of stitching (*traces de couture*), are dutiable according to the rates fixed for the corresponding sub-division of the present number. Knitted articles of cotton, flax, or wool may be furnished with an edging, without becoming on that account subject to a higher duty, provided that the edging does not contain silk. However, knitted gloves will pay the conventional duty under No. 205, sub-section (1) (*c*), without surtax, even if they are furnished with forkets in a single row of silk or half-silk. Knitted clothing of all kinds is dutiable under No. 205 (Treaty with Germany).		
206	Tulle, except of silk, in the piece or in cuttings:		
	(1) Cotton tulle for curtains, figured (neither embroidered nor with appliqué work) per funt	2 25	2 00 (G)
	(2) Tulle of all other kinds ..... ,,	5 80	5 00 (G)
207	Lace and lace manufactures:		
	(1) Of silk or with an admixture of silk .... per funt	12 00	10 00 (G)(F)
	(2) All other kinds ..... ,,	6 00	4 70 (F)
208	Embroideries, embroidered tissues, and tulle:		
	(1) Of all kinds, except those named in sub-division (2) of the present section (208):		
	(*a*) Embroideries or tissues of silk or half-silk.....per funt	18 00	—
	On silk or half-silk tissue.... ,,	—	15 00 (F)
	(*b*) All other kinds, embroidered with silk, gold, silver, or tinsel....per funt	12 50	—
	All other kinds—except those of silk or half-silk—embroidered with silk, gold, silver or tinsel .....per funt	—	10 80 (G)
	(*c*) Those named under (*b*), when embroidered with common materials.... per funt	8 50	7 00 (G)
	(2) Tissues and tulle, of not less than one arshin (28 inches) in width, embroidered on one edge to a width not exceeding one vershok ($1\frac{3}{4}$ inches):		
	(*a*) If embroidered with silk, gold, silver, tinsel, they pay duty according to the material of the tissue, increased by 50 per cent.		
	(*b*) If embroidered with materials other than those named under the letter (*a*) of this sub-division, they pay duty according to the material of the tissue, increased by 30 per cent.		
	Note to sub-division (2).—For tissues of cotton the duty is determined by sub-division (3) of Section 188.		
	Note to sub-division (2).—In cases where conventional duties have been established for tissues and tulle without embroidery, the surtaxes provided for in this sub-division will be calculated on the basis of the conventional duties.		
209	§Underlinen and other clothing, partly or wholly made up:		
	(1) Underlinen of cotton, flax, or woollen		

§ *General Notes to Sections* 183-209.—(1) Manufactures (spun, woven, knitted &c. materials) prepared from several fibrous materials, except silk or tinsel (also except gold or silver), pay duty under those sections of the tariff which relate to such of the component materials as have to pay the highest rate of duty.

(2) Spun goods of any kind containing an admixture of silk or tinsel (or of gold or silver) not exceeding 20 per cent. of the total weight of all the component materials, pay 30 per cent. in excess of the duty which they would have to pay if they did not contain the admixture in question.

(3) Spun goods of any kind containing an admixture of silk or of tinsel (or of gold or silver) exceeding 20 per cent. of the total weight of the component materials shall be deemed to be spun goods of silk, tinsel, gold or silver, as the case may be.

(4) Woven tissues of all kinds, containing an admixture of silk or of tinsel (or of gold or silver), are dutiable as follows:—

(*a*) If the quantity of silk or tinsel (or gold or silver) exceeds 50 per cent. of the total quantity of threads composing the warp and weft—under 195, or under 148 (6).

(*b*) If the quantity of silk or tinsel (or gold or silver) constitutes from 50 per cent. to 10 per cent. of the total number of threads of the warp and weft—under 197 or 148 (6).

(*c*) If the quantity of silk or tinsel (or gold or silver) does not exceed 10 per cent. of the total quantity of threads of the warp and weft—under those sections of the tariff which relate to woven tissues, with an addition of 20 per cent. to the rates of duty fixed by the said numbers.

Note to 4 (*Treaty with France*).—Woven tissues of all kinds, containing an admixture of silk or of tinsel (or of gold or silver), are dutiable as follows:—

(*b*) If the quantity of silk or tinsel (or gold or silver) constitutes from 50 per cent. to 20 per cent. of the total quantity of threads of the warp and weft—under Section 197 or Section 148, sub-division (6), according to circumstances.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	tissues of any kind, marked but not otherwise embellished or trimmed ....per funt	3 24	2 70 (G)
	(2) All kinds of underlinen [except of silk or half-silk, which is dutiable under subdivision (6) of the present section (209)], trimmed with lace, insertions or the like, or embroidered.....per funt	4 32	3 60 (G)
	(3) Men's clothing, trimmed or not:		
	(*a*) Of cotton, flax, or hemp tissues .... per funt	2 79	2 00 (G)
	(*b*) Of woollen tissues ..... ,,	3 60	3 00 (G)
	(4) Women's and children's apparel, and other articles of clothing, n.s.m. of any kind of tissue other than silk or half-silk:		
	(*a*) Made-up without the trimmings mentioned under letter (*b*) ..per funt	1 86	4 00 (G)
	(*b*) Trimmed with ribbons, velvet, fur, lace, or embroidery, to an extent not preponderating over the material of which the garment itself is composed.. per funt	7 20	6 00 (G)
	(5) The same articles of clothing, composed of two or more tissues, of which one is of silk or of half-silk and does not preponderate over the other, with or without trimmings.....per funt	10 80	9 00 (G)
	(6) Articles of clothing of all other kinds (for men, women, or children), n.s.m. of velvet, half-velvet, silk, or half-silk tissues, trimmed or not, also all articles of clothing in which the said tissues, or trimmings thereof, predominate .....per funt	15 12	12 60 (G)
	(7) Women's hats and all other kinds of head-gear trimmed with ribbons, flowers, feathers, and the like .....per funt	32 40	16 20 (F)
	Note.— Fur and wearing apparel of fur, sewn together, composed of several skins, but not covered with any kind of tissue, pay the duty fixed for the particular kind of fur of which they are composed (Section 56) increased by 50 per cent. But fur wearing apparel covered with tissue, and fur caps, pay under (3), (4), (5) or (6) of 209.		

General Notes to Sections 183-209—continued.

(*c*) If the quantity of silk or tinsel (or gold or silver) does not exceed 20 per cent. of the quantity of threads of the warp and weft—under those numbers of the tariff which relate to the component tissues, with an addition of 20 per cent. to the rates of duty fixed by said numbers.

Customs Circular No. 10,627, *of May* 18, 1906.—The following rules are to be complied with in regard to the application of sections (4) and (6) of General Notes to Nos. 183-209:—

1. For the purpose of determining the percentage of any one mixture (silk or tinsel or gold or silver), in regard to the total number of warp and weft threads in a tissue, it will be necessary to take half the total percentage of the admixture entering separately into the warp and weft of the tissue.

2. When the tissues, knitted and plaited wares and trimmings, entitled to the conventional treatment, contain more than 20 per cent. of tinsel (or of gold or silver), they are dutiable under Section 148, sub-division 6, whatever be the quantity of silk contained therein.

3. When the tissues, knitted and plaited wares and trimmings, entitled to the conventional treatment, contain an admixture of more than 20 per cent. of silk and tinsel (or of gold or silver), if the quantity of the tinsel only does not exceed this limit, they shall be dutiable as follows, by taking for basis the total percentage of silk and tinsel (or of gold or silver) calculated separately:—

i. If the silk preponderates over the tinsel (or the gold or silver), articles in which the quantity of the various admixtures exceeds 50 per cent. are to be regarded as of pure silk, whereas articles in which it exceeds 20 per cent. but is not more than 50 per cent. are to be considered as of half silk.

ii. If the tinsel (or the gold or silver) preponderates over the silk, or if these materials occur in equal quantity, the said tissues, knitted and plaited wares and trimmings, shall be dutiable according to Section 148, sub-division 6.

(5) Knitted materials are admitted on the same footing as knitted wares under 205.

(6) Knitted and plaited wares and trimmings containing an admixture of silk or tinsel (or of gold or silver) are dutiable according to the following classification:

(*a*) *As silk wares:* Those of which the surface is covered on the front and on the reverse side (the combined surfaces of the principal material and the lining being taken into account) with silk in any proportion from 50 to 100 per cent.

As half-silk wares: Those wares of which the surface is covered with silk in any proportion from 10 to 50 per cent. inclusive.

As wares with an admixture of silk: Those wares of which the surface is covered with silk in any proportion not exceeding 10 per cent.

(*b*) *As wares of tinsel (or of gold or silver) dutiable under Section* 148, *sub-division* (6): Those of which the surface is covered with tinsel (or with gold or silver) on the front and on the reverse side (the combined surfaces of the principal material and the lining being taken into account), in any proportion exceeding 10 per cent.

As wares with an admixture of silk or tinsel (or gold or silver): Those of which the surface is covered with tinsel (or with gold or silver), in a proportion not exceeding 10 per cent.

The aforesaid wares, with an admixture of silk or tinsel not exceeding 10 per cent. pay duty according to the materials of which they are composed, with an addition of 20 per cent.

Note to (6) (*Treaty with France*).—Knitted and plaited wares and trimmings containing an admixture of silk or tinsel (or of gold or silver) are dutiable according to the following classification:—

(*a*) *As silk wares:* Those of which the surface is covered on the front or on the reverse side (the combined surfaces of the principal material and the lining being taken into account) with silk in any proportion from 50 to 100 per cent.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
210	*Hats:		
	(1) Hats of down (soft hair), half-down, felt, or of various tissues, wholly or partly made up; hat linings of tissue .....each	1 80	1 35 (F) (A)
	(2) Hat shapes prepared from down or wool, not blocked, dyed or not .....each	0 75	—
	(3) Leather and varnished hats ....per funt	2 62½	—
	(4) Straw hats and hats composed of various kinds of tresses prepared from vegetable substances, and sewn together in imitation of straw hats, with or without an admixture of silk or tinsel .....per funt	6 00	—
	(5) Caps of all kinds, without fur ....each	0 75	—
211	Umbrellas and parasols:		
	(1) Of all kinds, covered with silk or half-silk tissues:		
	(*a*) Trimmed (with lace, ribbon, embroidery &c.).....each	5 00	4 00 (G)
	(*b*) Not trimmed ..... ,,	4 20	3 00 (G)
	(2)† Of all kinds, covered with tissues other than of silk or half-silk:		
	(*a*) Trimmed (with lace, ribbon, embroidery &c.) .....each	2 20	2 00 (G)
	(*b*) Not trimmed:		
	Covered with cotton tissue ,,	1 50	0 60 (G)
	Covered with other tissue .. ,,	1 50	1 30 (G)
	Note to sub-divisions (1) *and* (2).—Cases for umbrellas &c. of tissues manufactured of the same textile material as		

General Notes to Sections 183-209—continued.

As half-silk wares: Those wares of which the surface is covered with silk in any proportion from 20 to 50 per cent. inclusive.

As wares with an admixture of silk: Those wares of which the surface is covered with silk in any proportion not exceeding 20 per cent.

) *As wares of tinsel (or of gold or silver) dutiable under Section* 148, *sub-division* (6): Those of which the surface is covered with tinsel (or with gold or silver) on the front and on the reverse side (the combined surfaces of the principal material and the lining being taken into account), in any proportion exceeding 20 per cent.

As wares with an admixture of silk or tinsel (or gold or silver): Those of which the surface is covered with tinsel (or with gold or silver) in a proportion not exceeding 20 per cent.

The aforesaid wares, with an admixture of silk or tinsel not exceeding 20 per cent. pay duty according to the materials of which they are composed, with an addition of 20 per cent.

Notes to (2), (4) (*c*), *and* (6) (*Treaty with Germany*).—In cases where conventional duties have been established for yarns, tissues, knitted or plaited wares, and trimmings, without admixtures of silk or tinsel (or of gold or silver), the surtaxes leviable on account of such admixtures in accordance with Notes (2), (4) (*c*), and (6) will be calculated on the basis of the conventional duties.

(7) Shawls, serviettes, table-cloths, bed-covers, curtains, blinds, and other similar wares of fibrous materials pay the duties fixed by those sections of the tariff which relate to woven or knitted wares of these materials.

(8) Shawls, serviettes, table-cloths, bed-covers, curtains, blinds, carpets, and other similar wares, hemmed, but not trimmed, pay the duty of those materials of which they are composed, with an addition of 10 per cent. The same wares, trimmed (but not embroidered) with silk, tinsel (or gold or silver), lace or tulle of any kind, or with other materials, pay the duty on the materials of which they are composed, with an addition of 50 per cent.

Notes to (7) *and* (8) (*Treaty with Germany*).—The conventional duties established for the material of which the articles are made govern the assessment to duty of the articles specified, as well as the calculation of the surtaxes.

Note to (8) (*Treaty with France*).—Shawls, serviettes, table-cloths, bed-covers, curtains, blinds, carpets, and other similar wares, hemmed, but not trimmed, pay the duty leviable on the materials of which they are composed, with an addition of 10 per cent. The same wares trimmed (but not embroidered) with silk, tinsel (or gold or silver), lace, or tulle of any kind, or with other materials, pay the duty on the materials of which composed, with an addition of 40 per cent.

Customs Circular No. 10,864, *of May* 20, 1906.—The surtax of 50 per cent. (40 per cent. according to the Conventional Tariff) provided for in General Note (8) to Sections 183-209 of the Customs Tariff in force in respect of the trimming, excludes the 10 per cent. surtax laid down in the same note for the hemming.

The aforesaid surtaxes of 10 per cent. and 50 per cent. (40 per cent. according to the Conventional Tariff) are also applicable to hemmed or trimmed goods manufactured with the embroidered tissues and tulle classed in section 208.

Customs Circular No. 13,419, *of June* 15, 1906.—General Note (8) to Sections 183-200 only applies to wares of textile materials having the appearance of certain articles, similar to shawls, serviettes, table-cloths, bed-covers, curtains &c. In consequence the surtaxes provided for in said note are not to be levied on the hemming, sewing, and trimming (except the embroidery) of the tissues, ribbons, tulle and other articles, in the piece or cut up, fit only for use in making up any kind of wares.

Customs Circular No. 24,604 *of October* 11, 1906. General Note (8) to Sections 183-209 of the Tariff, does not apply to the wares mentioned in Section 205. These goods are to be treated under the paragraphs and letters of Section 205, without any surtax, even if hemmed or trimmed; but if the trimming contains silk, the articles must, in conformity with General Note (6) to Sections 183-209, be dutiable under the paragraphs and letters of Section 205, with a surtax of 20 per cent.

* *Note* 1.—Hats for women, trimmed, that is to say, with ribbons, feathers, flowers, lace or other materials used for embellishing hats, pay duty under (7) of 209. Shapes for women's hats, made of starched cotton open-work tissues, with wire frame, pay duty under (1) of 210. *Note* 2 — Caps with borders of fur, and fur caps, are assessed in accordance with the note to Section 209.

† The umbrellas and parasols mentioned in (2) of 211, when furnished with handles falling within the category of manufactures enumerated in (1) of 215, pay the duty fixed by (2) of 218 with the addition of 60 copeks (1*s.* 3½*d.*) per article.

Nos.	Goods.	General Tariff. Roub. Cop.	Conventional Tariff. Roub. Cop.
	the cover, as well as cases of paper or of leather cloth, imported with the umbrellas &c. will not be dutiable separately (Treaty with Germany).		
	(3) Uncovered frames of parasols and umbrellas (with the sticks inserted):		
	(*a*) Without handles or with common handles only .....each	0 35	—
	Frames of umbrellas and parasols, without handles, with or without metal sticks, extending beyond the frames and to which the handles may be attached; also parts of such frames (ribs, metal sticks) .....each		0 25 (G)
	(*b*) With handles such as fall within the terms of sub-division (1) of Section 215 .....each	0 90	—
	Buttons:		
	(1) Of mother-of pearl; of metal of all kinds except gold, silver and platinum (Section 148); all kinds of buttons, of linen, cotton, wool or silk .....per funt	1 32	—
	Metal buttons of all kinds, except gold, silver, and platinum (No. 148); all kinds of buttons, of linen, cotton, wool, or silk.....per funt	—	0 90(G)
	Mother-of-pearl buttons, even with strips of non-precious metals.....per funt	—	0 90(A)
	(2) Of porcelain, glass, wood, bone or any other substance .....per funt	0 60	—
	Of porcelain..... ..	—	0 37½(G)
	Of glass..... ..	—	0 37½(A)
	Note.—Duties under the present number (212) will be levied on the weight, including the weight of the cards on which the buttons are fixed.		
213§	Feathers for decorative purposes and artificial flowers:		
	(1) Dressed feathers and bird skins of all kinds (of costly or common birds); plumes and tissues of feathers (weight of inmost packing included).....per funt	18 00	9 00 (F)
	(2) Artificial flowers and parts thereof, composed of yarn and tissues, with or without admixture of other materials; artificial decorative plants, with admixture of costly materials (weight of inmost packing included) .....per funt	12 00	9 00 (F)
	(3) Artificial decorative plants, with or without flowers, without admixture of costly materials; also artificial flowers made from parts of natural plants .... per funt	3 00	3 00 (F)
214	Jet, imitation pearls, and beads of glass, metal and other common materials:		
	(1) Loose or threaded, arranged according to colour, size, or shape, in strings, packets or skeins .....per pond	16 50	9 00 (A)
	(2) Manufactures of jet, imitation pearls, or beads, with or without an admixture of other materials .....per funt	0 82½	—
	Note 1.—Imitation pearls, called wax pearls, and pearls consisting of white glass globules with internal coating of fish scale or other pearl essence, are dutiable under this number (214), even when they represent imitations of real pearls (Treaties with Austria-Hungary and Germany).		
	Note 2.—Imitation pearls, of glass, celluloid, and porcelain (called oriental pearls), even imitating corals and garnets, are dutiable under this number (214), regardless of shape, size, and color (Treaty with Austria-Hungary).		
215*	Fancy and toilet articles, not separately designated, complete or in parts; children's toys:		
	(1) Costly, into the composition of which there enters silk, aluminium, mother-of-pearl, coral tortoise shell, ivory, enamel, and the like costly materials, gilt or silvered metals or metallic compositions; all kinds of manufactures of mother-of-pearl, tortoise-shell, ivory and amber, not separately designated; fancy articles of copper, copper alloys, cast or wrought iron, tin, lead and zinc, gilt or silvered, are dutiable under this sub-division according to the true meaning of Section 149, sub-division (4) ....per funt	3 00	2 70(G)(F)
	(2) Common, with parts, settings, or embellishments of non-precious metals or metallic compositions (neither gilt nor silvered), or of horn, bone, wood, porcelain, non-precious stones, glass, meerschaum, whalebone, jet, celluloid, lava and similar cheap materials; all kinds of manufactures of horn, bone, meerschaum, whalebone, jet, celluloid, lava and wax, not separately designated; collars of celluloid, whether or not combined with tissues, are included in this sub-division..per funt	0 75	0 70(G)(F)
	Note to sub-divisions (1) *and* (2).—Children's toys of all kinds, with the exception of those falling under sub-division (3), pay the duty of 70 copeks per funt (Treaty with Germany).		
	Note to sub-division (2).—Articles specified in this sub-division pay the duty there fixed, even if they contain silk or half-silk (Treaty with Germany).		
	Note 1.—Fancy and toilet articles of non-precious metals or alloys thereof, even gilt or silvered, set with garnets, are dutiable under sub-division (1) of No. 215. *Note* 2.—Pendants of silver wire, tinsel of silvered brass, silver dust, artificial flowers and like usual appendages of fans are not taken into account in the classification of the latter (Treaty with Austria-Hungary).		
	(3) Articles coming within Section 215, of copper or alloys thereof, not ornamented with relief work or engraving, although stamped, sub-division (2) of Section 149, or of cast-iron, wrought-iron, steel, tin, lead or zinc, weighing less than 3 funts (2·7 lbs.) apiece, without admixture of other metals per funt	0 45	0 40 (G)
216	Accessories for writing, drawing, and painting not mentioned in other sections, complete or in parts, such as lead pencils and pens of all kinds, penholders, inkstands, pencil-holders, wafers, pencil sharpeners, stamps, and the like (including weight of boxes in which they are imported).....per funt	0 66	0 52 (F)(A)
	Pencils of all kinds, including colored pencils, put together or not (inclusive of weight of boxes in which they are imported) .....per funt	—	0 52½ (G)
	Note 1.—Penholders, pencil-holders, and the other articles mentioned above, if made from precious metals, pay duty under the section relating to gold and silver manufactures.		
	Note 2.—Slates are dutiable under sub-division (6) of Section 66, increased by 50 per cent.		
	Note 3 (*Treaty with Germany*).—Slates for writing, ruled or not, framed or not, and slate pencils, covered or not with paper or other materials, pay the rate fixed in sub-division (6) of Section 66, increased by 20 per cent.		
217	Articles intended for archæological, numismatical and natural history collections and museums, such as stuffed animals birds, fishes, and the like (except shells); dried plants pressed on paper, animals preserved in spirits, minerals fossils, mummies, and Egyptian, Greek, Roman and other antiquities; medals, ancient coins, and similar rare articles, in the event of their being imported in single specimens or in collections, and not being in the nature of merchandise	Free	—
218*	Samples of various materials and manufactures having neither the form nor the nature of articles of merchandise are dutiable under the corresponding sections of the tariff.	—	Free (G)(F)
	Foreign theatrical companies, troupes, contractors, artists, acrobats, &c. will only be allowed to import articles required for the organization of performances given by them in Russia, on payment of customs duty, which shall not be refunded in case said articles are returned abroad.		

§ Feathers and skins of costly birds (ostrich, marabout, bird of paradise, peacock, humming bird &c.), in a raw state, pay a duty of 6 roubles per funt.

* *Note* 1.—Articles in which gold, silver, or platinum obviously constitutes the principal value pay duty under the section relating to gold and silver manufactures. *Note* 2.—Wooden wares with embellishments of copper or copper alloys, inlaid work, or incrustations, weighing more than 3 funts (2·7 lbs.) apiece, pay duty under (4) of 61; those weighing less than 3 funts (2·7 lbs.) apiece pay duty under either (1) or (2) of 215, according to the material which constitutes the principal value in the said embellishments or inlaid work. *Note* 3.—The cases in which articles falling within the terms of 215 are imported pay duty according to the materials of which the said cases are composed.

PROHIBITED ARTICLES.

219 Russian divisionary currency of copper or silver and all foreign currencies of copper and silver, except (1) Chinese *yambs*, the importation of which is permitted along the whole of the Chinese land frontier and by sea; (2) silver money imported from the Khanate of Khiva over the frontiers of the provinces of Sir Daria, Fergaria, and Samarkand; (3) silver money of Bukharia; and (4) Persian Krans, which may be imported into the Empire across the Persian and Afghan frontiers.

* *Note* 1.—Samples of tissues are dutiable as under: (*a*) Those of silk, half-silk, or tinsel (also of gold or silver) under 195, 196, 197 and (6) of 148 respectively. (*b*) All except those mentioned under letter (*a*) of this note, even though with an admixture of silk or tinsel, pay a duty of 2 roubles per funt (4*s.* 8¼*d.* per lb.). *Note* 2.—Samples of tissue &c., imported in small patterns affixed to cards or stitched (bound) in book form, pay duty under (4) of 177 (bookbinders' wares)

Samples of tissues and of manufactures of all kinds, having neither the form nor the nature of articles of merchandise, are admitted under the present Section (218), even if they are affixed to cards or stitched or bound in book form (*Treaties with Germany and France*).

Note 1.—Travellers and inhabitants of the frontier districts who cross the frontier furnished with the requisite legitimation papers, may carry with them Russian divisionary currency up to 4 roubles 50 copeks, and German copper, nickel or silver coins up to 10 marks (*Treaty with Germany*).

Note 2.—The importation of foreign silver money into the Governor-Generalship of the Amur is not prohibited.

220 Gunpowder, compositions for gunpowder, and detonating compounds: trinitrotoluol is included in this number.

Note.—The Minister of Finance is empowered to permit the importation from abroad of explosives, whose importation is otherwise prohibited, when the said explosives have been ordered from abroad by Government establishments, companies, or private individuals, and are to be used for works of excavation, pile-driving, coal and other mining, or signalling, and subject to their paying the following rates of duty:

(*a*) Gunpowder: 2 roubles 10 copeks per poud gross.

(*b*) Dynamite and all other explosives and detonating compounds; also all accessories for blasting, such as fuses, slow match electrical charge igniters and other similar accessories not separately designated in the tariff, 4 roubles 50 copeks per poud gross.

The permits in question are granted on the certificate of the competent Government authorities, and so far as concerns owners of depots for explosives, mining enterprises (owners or concessionaires of mines), or their deputies, on a certificate of the Department of Mines to the effect that the said explosives &c., and the quantities thereof ordered, are really necessary for the companies, institutions, or persons ordering the same.

221 Munitions of war, cannon, mortars, shells and other projectiles for cannon.

222 Air-guns which discharge without powder and spring guns of every description; also sticks and pipe stems containing daggers, sword-blades and other hidden weapons.

It is prohibited to import from abroad and from the Grand Duchy of Finland arms except for sporting purposes, and also ammunition for arms, whether for personal use or sale, except in cases where the importer of the arms or mercantile firm to which such arms are consigned shall have produced to the Custom House concerned a special permit from the Ministry of the Interior.

223 Playing cards of all kinds.

224 Berries of the *cocculus indicus*, for fishing.

225 Margarine products.

226 Artificial saffron.

227 Bengal lights.

228 All merchandise and articles of a nature implying disrespect for sacred things, blasphemy, or ridicule of religion, or furnished with stamps, tickets &c. reproducing holy images in a manner suggestive of such disrespect, blasphemy or ridicule.

229 Wall paper covered throughout with arsenical coloring matter, dull or glossy.

Note.—Exemptions from this prohibition are only granted for wall papers in which only the designs, flowers, leaves, spots, stripes &c. have been executed with arsenical colors on a wide groundwork of non-arsenical coloring matter.

230 Light materials, such as book muslin (organdy), open muslin (*tarlatan*), tulle and the like, colored throughout with arsenical coloring matter.

Note 1.—Exemptions from this prohibition are only granted for materials in which only the designs, flowers, leaves, spots, stripes &c. have been executed with arsenical coloring matter on a wide groundwork of non-arsenical coloring matter.

Note 2.—Sections 229 and 230 (and the notes thereto) are not applicable in the case of wall papers and materials colored with aniline dyes.

231 Children's toys of any kind, and paper used for wrapping round confectionery, sweets, and other comestibles, colored with arsenical coloring matter.

232 Composts, garden mould, vine props and stakes; also vine plants with or without roots, vine suckers and any part of the vine-plant except the fruit and the seed.

Note 1.—The importation of other living plants or parts thereof, and also of grapes and lees, is only permitted at certain Custom Houses, and subject to the observance of special rules. The determination of these rules, as also of the list of Custom Houses at which the articles mentioned in the present note may be imported, is left to the discretion of the Minister of Agriculture and Imperial Domains, with the concurrence of the Minister of Finance. The first-named minister has power, in concurrence with the Minister of Finance, to prohibit the importation into Russia, at certain Custom Houses, of vegetables in those cases in which their free importation may be deemed to engender risk of the spread of phylloxera.

Note 2.—The power granted to the Minister of Agriculture and Imperial Domains, by the Resolution of the Committee of Ministers, approved by His Imperial Majesty on July 3rd, 1892, to permit the importation of one-year-old suckers from American vines for Government Institutions, is hereby extended so as to include the importation of such suckers by private persons, subject to the observance of such precautionary measures as the aforesaid minister may prescribe. The Minister of Agriculture and Imperial Domains is empowered to permit, at his own discretion, and subject to such conditions as he may fix, the importation of one-year-old suckers of European varieties of vines.

233 Potatoes of American origin, also skins, leaves and waste of such potatoes, as well as all kinds of receptacles, such as boxes, sacks and the like, which have served as means of covering or packing potatoes during importation. Prohibited to be imported into all Russian and Finnish ports on vessels entering said ports.

Note.—The importation into Russia, by sea, of potatoes of non-American origin, or of skins, leaves, and waste of such potatoes, or of any kinds of receptacles, such as boxes, sacks and the like, which have served as means of covering or packing the same, is permitted, subject, however, to the condition that the shipment of the articles in question be accompanied by a certificate of the Local Authorities, specifying the locality from which the articles have come, and attesting that such locality is free from the Colorado beetle.

234 All preparations of swine's flesh, except lard.

Note 1.—The importation into Russia of samples of foreign products of swine's flesh is permitted in such quantities as are absolutely necessary for the purpose of enabling persons who propose to engage in the exportation of swine's flesh, to judge of these samples by personal inspection; the permission is, however, conditional upon the production, in each separate case, of a certificate of the Minister of Agriculture and Imperial Domains, attesting that it has been necessary to procure the said samples from abroad.

Note 2.—The Minister of Internal Affairs is empowered, in concurrence with the Minister of Finance and the Minister of Agriculture and Imperial Domains, to prohibit the importation of live swine from such places abroad as shall be deemed to be unsafe by reason of the prevalence in those places of swine diseases which might be prejudicial either to the public health or to the swine-rearing industry. Concerning such measures as he may adopt in reference to this matter, the Minister of Internal Affairs shall report to the Governing Senate, with a view to their being brought to the public notice.

235 Comestibles and beverages containing artificial sweetening substances.

Note.—As a temporary measure, and until this question shall have been determined by means of legislation, it is prohibited to import into Russia vegetable conserves of any kind containing any quantity whatever of muriate of copper.

236 Foreign spirituous beverages (to the Mourman coast of the Government of Archangel).

237 Vessels with double bottoms.

238 Corks, bearing the marks of foreign mercantile firms, imported separately from the bottles.

239 Aniline dye (known as "fuchsine" or under any other name) not in crystals, but in the form of paste, pieces, or powder.

240 Liquid yeast, for sale.

By virtue of the Imperial Decree issued by the Council of the Empire on the 13th June, 1905, with regard to the settlement of certain matters affecting the Regulations of the duties on beverages, the following resolution has been adopted:

a. The respective laws are modified and completed as follows:

Collectors of excise are at liberty to authorise:

Importation from abroad of grain yeast for the purposes of distillation, brewing, manufacturing meal, and wine.....(Excise Regulations published in 1901, Art. 110 and note.) (*Collection of Laws and Ordinances of the Government*, 1905, 1, No. 125, Art. 1136).

241 Tickets of foreign lotteries, or so-called "lottery loans," of private individuals, companies, or towns.

EXPORT DUTIES.	General Tariff. Roub. Cop.
1 Phosphates; bone, crude or wrought:	
(*a*) Bone of all kinds, unwrought, in pieces, crumbled (bone grit), pounded or otherwise reduced to small pieces, except pulverised; calcined bone, in pieces or powder (bone ash) ..... *per poud*	0 18
(*b*) Phosphorites; ground (phosphorite meal) or unground, bone meal, bone ground treated or not with sulphuric acid, bone charcoal, bone black ..	Free.
2 Silkworms' eggs .....per funt	3 00
3 Rags and shreds of all kinds, clippings of woollen material, and half-pulp for paper manufacture..... per poud	0 45*
4 Calamine (zinc ore), crude, roasted, and grated; copper ore and lead ore.....per poud	0 04½
5‡ Iron ore and slag from blast furnaces, *via* the Custom-houses of Poland.....	Exportation prohibited.
6 Palm and walnut wood; veined wood of the walnut tree.....per poud	0 45
7 All other kinds of merchandise except those mentioned in this list.....	Free.
8 Notes of the Imperial Treasury, issued in 1895 or subsequent years.....	Exportation prohibited.
9† Firearms of every description, whatever the pattern, complete or in parts; also ammunition for the same	Exportation prohibited from Black Sea and Sea of Azov.
10 Pigeons	By special permit.
11 Caoutchouc waste, old rubber shoes only fit for remanufacture (remelting).....per poud	1 50

Table of Tare Allowances on the Importation and Exportation of Goods, approved by the Minister of Finance February 9/22, 1906.

Nos. of the tariff.	Goods.	Percentage to be deducted. Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
	A.—IMPORTATION.								
2	Rice:								
	1. Husked	—	—	10	1	1½	2	—	—
	2. Unhusked.....	—	—	10	1	2½	2	—	—
4	Potato flour and starch of all kinds; arrowroot, leiocome, dextrine; almond bran, unscented	—	10	10	1½	2	2½	6	10
	Vermicelli and macaroni.....	—	15	—	—	—	—	—	—
	Sago	—	14	12	2	4	6	6	10

* Under Conventional Tariff free of duty.

‡ Iron ores from mines situated in governments of the kingdom of Poland, also slag from blast furnaces situated in the said governments, may be exported through the local Custom Houses, but only by special permit of the Minister of Finance in concurrence with the Minister of Agriculture and Imperial Domains, and subject to a duty of 1½ copeks per poud (1*s.* 11¾*d.* per ton).

† (1) Along the Asiatic frontier it is forbidden absolutely to export arms of any description; equipments, powder, or explosive materials which serve as substitutes for powder, or war material of any kind whatever. (2) Along the European frontier, it is prohibited to export any of the articles enumerated above under (1) if their destination be China.

Nos. of the tariff.	Goods.	Percentage to be deducted. Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
7	Fruits and berries of all kinds, dried, such as prunes, dates, currants and the like, not sweetened	—	12	$6\frac{1}{3}$	1(*)	$1\frac{1}{2}$(†)	$2\frac{1}{2}$	6	10
	Figs	—	16	8	1(*)	$1\frac{1}{2}$(†)	$2\frac{1}{2}$	6	10
	Raisins, not sweetened	—	20	8	1(*)	$1\frac{1}{2}$(†)	$2\frac{1}{2}$	6	10
9	Capers, olives (green or black), dried, in brine or in oil, imported in receptacles not hermetically closed	—	—	14	—	—	—	6	—
10	Carob-beans	—	16	14	1	2	3	6	10
	Aniseed, cumin, coriander, orange nuts (unripe bitter oranges, dried)	—	—	—	1	2	3	—	—
11	1. Nuts and hazelnuts of all kinds, except those separately designated; peach & apricot stones, chestnuts, cocoanuts and earthnuts	—	16	14	1	$1\frac{1}{2}$	2	—	—
	2. Almonds, and pistachio-nuts	—	16	12	$1\frac{1}{2}$	3	$4\frac{1}{2}$	6	10
12	1. Mustard, dried, ground, not prepared, imported in large receptacles	—	—	10	—	—	—	—	—
15	Spices:								
	1. Vanilla (in tin boxes)	14	—	—	—	—	—	—	—
	Saffron " " "	16	—	—	—	—	—	—	—
	2. Cardamoms, nutmeg blossoms and nutmegs	—	18(1)	18	2	4	—	6	10
	3. Cloves, cinnamon, ginger, badian, marjoram, bayleaf, and all other spices not separately designated	—	18(1)	18	$\frac{1}{2}$	$2\frac{1}{2}$	—	$2\frac{1}{2}$	5
	Pepper	—	18(1)	18	2	$2\frac{1}{2}$(2)	—	$2\frac{1}{2}$	$4\frac{1}{2}$
17	Chicory, and roasted acorns, and other coffee substitutes, in pieces, but without any admixture of coffee	—	10	10	2	4	5	6	—
18	1. Coffee, raw, in the bean	—	—	$7\frac{1}{2}$(3)	$1\frac{1}{3}$	$1\frac{1}{2}$	3	$2\frac{1}{2}$	4
19	Cocoa, in the bean, and cocoa husks:								
	1. Raw	—	10	10	$1\frac{1}{2}$	$1\frac{1}{2}$	3	4	6
	2. Roasted	—	10	10	$1\frac{1}{2}$	2	3	4	6
22	Sugar:								
	1. Raw: pounded or ground, without any admixture of pieces, of all kinds	—	15	8	2	4	6	—	8
	The same, in boxes	10	—	—	—	—	—	—	—
	2. Refined sugar, "*melis*," lump and candy sugar, in loaves and pieces	—	8	8	2	4	6	6	8
25	Yeast:								
	1. Grain yeast and liquid yeasts of all kinds	—	—	17	—	—	—	—	—
	The same, in tin boxes	12	—	—	—	—	—	—	—
	2. Dried and compressed, of all kinds, imported in tin boxes	12	—	—	—	—	—	—	—
26	1. Hops	—	12	12	2	4	6	5	8
	" in bales	4	—	—	—	—	—	—	—
	" in tin or zinc boxes	12	—	—	—	—	—	—	—
	" in iron barrels, whether tinned or not	20	—	—	—	—	—	—	—
32	Mineral waters, natural or artificial, imported in bottles and dutiable inclusive of the weight of the bottles	—	10	—	—	—	—	—	—
33	Cooking salt of all kinds	—	—	7	$\frac{1}{2}$	$1\frac{1}{2}$	—	—	—
35	Cheese	—	16	8(4)	—	—	—	—	—
36	Butter made from cow's or sheep's milk	—	9	9	—	—	—	—	—
42	Soot, of all kinds	20	28	2	—	—	—	—	—
43	Glue:								
	1. Fish glue of all kinds, gelatine of all kinds (in thin or thick sheets)	—	30	12	1	—	—	—	—
	Size, compounds of gelatine and glycerine	—	23	12	1	—	—	—	—
	2. Bone glue, strong glue, shoemakers' glue; *Agar-agar* (vegetable glue)	—	23	12	1	—	—	—	—
	Hair, not prepared:								
	2. Of all kinds, with the exception of human hair	—	—	1	$1\frac{1}{2}$(5)	—	—	—	—
	Down and feathers of all kinds, not separately designated	—	—	—	2	4	6	—	—
50	Sponges	—	40	30	3	6	—	—	—
	" imported in bales	2	—	—	—	—	—	—	—
51	5. Oils of animal origin, of all kinds (bone oil, sperm oil, transparent fish oil, lanolin and other), not separately designated	—	9	17	—	—	—	—	—
	Imported in tin boxes	12	—	—	—	—	—	—	—
	Imported in receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	Imported in receptacles of glass	30	—	—	—	—	—	—	—
	Imported in earthen vessels	40	—	—	—	—	—	—	—
53	Candles of all kinds; torches and wicks	—	26	—	—	—	—	—	—
60	Cork, wrought:								
	1. In planks and cubes	—	—	—	$1\frac{1}{2}$	3	—	—	—
	2. Corks for bottles, not combined with other materials, bungs and all other articles not specially mentioned, manufactured from cork	—	—	—	3	7	—	—	—
	3. Articles manufactured from cork waste, whether containing an admixture of binding material or not	—	—	—	3	7	—	—	—
65	Building materials:								
	1. Clay for manufacturing or building purposes (not separately designated), bauxite; talc in lumps, not calcined	—	12	6	1	2	—	—	—
	3. Plaster of paris, in lumps, not calcined; quicklime (not hydraulic); chalk and talc in lumps, calcined	—	—	5	1	2	—	—	—
	4. Hydraulic binding substances: Cements of all kinds (Portland, artificial or natural, roman, mixed, slag, and all other); all supplementary hydraulic materials (including pozzuolana, trass, *Santorin* earth, granulated slag); hydraulic lime; plaster, ground, not calcined; plaster, calcined (alabaster)	—	—	5	1	2	—	—	—
66	2. Stones used as materials in manufactures, artificially crushed (ground or broken)	—	—	5	1	2	—	—	—
	4. Slabs, plates, whetstones, grindstones and polishing stones, natural, mounted or not	—	$4\frac{1}{2}$	—	—	—	—	—	—
	8. Mica, in lumps or in sheets	—	5	5	1	2	—	—	—
68	Celluloid of all colours, in unwrought lumps, rings or plates	—	12	—	—	—	—	—	—
	Enamel, in lumps or in powder; glazing of all kinds	—	10	10	—	—	—	—	—
	The same, in double cases	15	—	—	—	—	—	—	—
	The same, in double tin boxes	12	—	—	—	—	—	—	—
69	Asbestos:								
	1. In lumps	—	10	10	1	2	—	—	—
	2. In powder or yarn	—	10	10	1	2	—	—	—
71	Grinding and polishing substances, and articles manufactured therefrom; graphite, carbons for electro-technical purposes; lubricating, polishing, and adhesive compounds:								
	1. Emery, pumice-stone, rottenstone in lumps and fragments	—	10	10	1	2	—	—	—
	2. The substances mentioned in sub-division 1, ground or even spontaneously or artificially agglomerated: corundums and garnets in the form of dust, or ground; carborundum and all other kinds of grinding and polishing substances not separately designated, ground or not; compositions for cleaning metals, without any admixture of wax, grease, oil or glue	—	10	$6\frac{1}{2}$	1	2	—	—	—
	3. Grinding and polishing coatings of all kinds:								
	a. On paper	—	10	10	—	—	—	—	—
	b. On cloth	—	10	10	—	—	—	—	—
	4. All artificial whetting appliances in the form of discs, blocks, boards, or files prepared with emery, corundum, flint, garnet or other materials	—	14	10	—	—	—	—	—
	5. Moulded carbon wares for electro-technical purposes such as arc-light carbons, plates, cyclinders, &c.	—	20	10	—	—	—	—	—
	7. Greases of all kinds for lubricating axles, wheels, belting &c., and compositions for cleaning metals, mending china, glass, &c., prepared with wax, fat, oil or glue	—	13	10	—	—	—	—	—
	The same, in tin boxes	12	—	—	—	—	—	—	—
	" in glass receptacles	30	—	—	—	—	—	—	—
	" in earthen vessels	40	—	—	—	—	—	—	—

(*) Including sacks of wool and of vegetable fibres (zimbels).
(†) Including sacks of vegetable fibres covered with woollen tissues of skin.
(1) Covered or not with matting.
(2) The same, in bales.
(3) In casks of oak, 11%.
(4) And in pails.
(5) Including bales of all kinds.

TABLE OF TARE ALLOWANCES—continued.

Nos. of the tariff.	Goods.	Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
		Percentage to be deducted.							
72	*Note to sub-division* 3*a*.—Chamotte mortar	—	—	5	1	—	—	—	—
	3 *c* Graphite crucibles	—	—	18	—	—	—	—	—
73	3. Unglazed floor tiles of composite, non-porous paste, whether the surface be plain or not:								
	a Of one colour, and having a thickness exceeding 15 millimètres	—	10	16	—	—	—	20(1)	—
	b Of one colour, and having a thickness of 15 millimètres or less	—	10	16	—	—	—	20(1)	—
	c Of several colours (produced by the super-imposition of different kinds of pastes) irrespective of thickness	—	10	16	—	—	—	20(1)	—
	4. Glazed earthenware tiles for wall-facing, made of paste of any colour, plain or ornamented in relief:								
	a Of one colour	—	10	16	—	—	—	20(1)	—
	b Of several colours	—	10	16	—	—	—	20(1)	—
	c Ornamented with pictorial painting, gilding, sculpture, or otherwise	—	10	16	—	—	—	20(1)	—
74	Potters' wares of common clay, also stove tiles and bricks of all kinds made of potters' pastes:								
	1. Roofing tiles of all kinds:								
	b. Glazed and ornamented in any way	—	23	25	—	—	—	—	—
	2. Stove tiles and bricks of all kinds, made of potters' pastes, plain, or with patterns in relief:								
	a. Of one colour, glazed or not	—	10	16	—	—	—	20(1)	—
	b. Of several colours, glazed or not	—	10	16	—	—	—	20(1)	—
	c. Ornamented with pictorial painting or with gilding, or otherwise	—	10	16	—	—	—	20(1)	—
	3. Terra-cotta ornaments, caryatides, medallions, busts, statues, etc.; objects for the decoration of buildings or rooms, even though coloured in varnish or gilt	—	30	30	—	—	—	20(1)	—
	4. Vessels and wares of pottery, not separately designated, and made of common clays, glazed or not:								
	a. Without patterns or ornaments	—	23	25	—	—	—	—	—
	b. Ornamented with pictorial painting or sculpture	—	23	30	—	—	—	20(1)	—
75	Earthenware:								
	1. White, or of one colour, coloured in the paste, without ornamented, with or without moulded patterns	—	23	23	—	—	—	25(1)	—
	2. The same, with patterns, edges, or borders of one colour; earthenware, coloured otherwise than in the paste	—	23	23	—	—	—	25(1)	—
	3. The same, painted pictorially, gilt, or with patterns of different colours	—	50	36	—	—	—	25(1)	—
76	Porcelain wares:								
	1. Porcelain wares (except those separately designated), white, or of one colour, with or without coloured or gilt borders or rims, but not otherwise ornamented; majolica of all kinds, with or without moulded ornamentation	—	23	23	—	—	—	25(1)	—
	2. Porcelain vessels, with pictorial paintings, or with coloured or gilt patterns, arabesques, flowers, and similar embellishments; articles of porcelain or biscuit ware for the decoration of rooms, white or of one colour, but without pictorial painting, gilding, or embellishments of copper or of alloys of copper	—	41	41	—	—	—	25(1)	—
	3. Articles of porcelain or biscuit ware, for the decoration of rooms, *e.g.* vases, statuettes, etc., painted pictorially, gilt or ornamented with copper or alloys of copper; artificial flowers of porcelain (or of faïence) and other imitations of plants, and articles made from the same, *e.g.*, wreaths, bouquets, etc., even though parts of the articles be made from other materials	—	60	45	—	—	—	25(1)	—
77	Glass wares:								
	1. Wares intended to receive and preserve liquids and other merchandise, *e.g.*, bottles, phials, flasks, and jars of all shapes, without ornaments or patterns, with or without moulded letters, inscriptions or crests uncut and unground:								
	a. Of bottle glass (green, olive, brown, or other natural colour), without ground necks and without cut stoppers, lids, bottoms or edges	—	28	34	—	—	—	25(1)	—
	b. Of white, half-white, or coloured glass (coloured in the paste), without ground necks and without cut stoppers, lids, bottoms or edges	—	28	34	—	—	—	25(1)	—
	c. Of glass of any kind with ground necks or cut stoppers, lids, bottoms or edges	—	28	34	—	—	—	25(1)	—
	In crates	10	—	—	—	—	—	—	—
	In baskets of chip	12	—	—	—	—	—	—	—
	2. Articles (except those separately designated), of white or half-white glass, uncut, unpolished, unground, with or without cut bottoms, edges, necks, stoppers, or lids, also with moulded or impressed crests, inscriptions, or patterns, but without any other kinds of embellishments:								
	a. Pressed or moulded	—	20	20	—	—	—	25(1)	—
	b. Blown (whether to pattern or not)	—	34	34	—	—	—	25(1)	—
	3. Articles of white or half-white glass, cut, polished, or ground, but without any other kinds of embellishments	—	34	34	—	—	—	25(1)	—
	4. Articles (except those separately designated) of glass, coloured (dyed in the paste), opaque, white, dulled (no matter by what process), fluted, of bottle glass, frosted glass, or ice-glass:								
	a. Uncut, unpolished, unground, with or without cut bottoms, edges, stoppers or lids, also with moulded or impressed inscriptions, crests or patterns, but without embellishments of any other kind	—	34	34	—	—	—	25(1)	—
	b. Polished or cut	—	34	34	—	—	—	25(1)	—
	5. Articles (except those separately designated) of any kind of glass, with embellishments such as patterns worked with acid or engraved; pictorial painting, enamelling, gilding, silvering, ornamenting with copper, copper alloys or other materials, also the articles specified in sub-divisions 2, 3 and 4 of the present number (77), with attachments composed of other materials whether intended as ornaments or not, glass silk, tissues of glass, and manufactures of the same	—	51	45	—	—	—	25(1)	—
	6. Sheet glass, blown or cast, uncut and unpolished, having a thickness of 5 millimètres or less:								
	a. White, half-white, or of natural bottle-green colour, plain, without patterns or embellishments, and having a superficial area of 480 square vershoks	—	15	—	—	—	—	—	—
	In double cases	25	—	—	—	—	—	—	—
	b. The same, having a superficial area from 480 up								

(1) Also in baskets.

(1) Also in baskets.

Nos. of the tariff.	Goods.	Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
		Percentage to be deducted.							
	to 960 square vershoks inclusive, and also coloured, opaque, white, plain, without patterns, and unornamented sheets of any dimensions ..	—	15	—	—	—	—	—	—
	In double cases	25	—	—	—	—	—	—	—
	c. White and half-white, plain, without patterns or embellishments, measuring more than 960 square vershoks superficially; and the following, irrespective of colour or measurements—convex, undulated, fluted, figured, veined, dulled or combined (by fusion) with wire netting.....	—	15	—	—	—	—	—	—
	In double cases	25	—	—	—	—	—	—	—
	7 Sheet glass, having a thickness of 5 millimètres or less, with embellishments, also photographic plates:								
	Of all kinds, embellished with pictorial painting or otherwise, also glass mounted in lead, copper, or other setting.....	—	16	—	—	—	—	—	—
	b. Glass photographic plates, covered with films..	—	15(1)	—	—	—	—	—	—
78	1. Plate glass and mirrors:								
	Dulled and polished, sheet glass not moulded, polished, having:								
	Up to 50 square vershoks inclusive	—	20	—	—	—	—	—	—
	The same in double cases	25	—	—	—	—	—	—	—
	3 Plate glass of the kind specified in sub-division (1) of the present number (78), when silvered, also every kind of sheet glass having a thickness exceeding 5 millimètres, embellished with pictorial painting or otherwise, or mounted in lead, copper or other setting:								
	Up to 50 square vershoks, inclusive	—	20	—	—	—	—	—	—
	The same in double cases	25	—	—	—	—	—	—	—
79	2. Coke.....	—	—	—	1½	—	—	—	—
82	White rosin or colophany, pine pitch, brewers' pitch	—	10	15(2)	2	—	—	5	—
83	Asphalt and birch tar:								
	1. Mineral asphalt, not ground	—	15	17	2	—	—	5	—
	2. The same, ground.....	—	15	17	2	—	—	5	—
	3. Birch tar, bituminous mastic, all kinds of fusible asphalts	—	15	3½	½	—	—	5	—
	Tar liquid	—	—	12	—	—	—	—	—
84	Naphtha, crude, black, unpurified, of all kinds	—	—	16	—	—	—	—	—
85	Liquid products distilled from naphtha (kerosene), photogen; solar oil; paraffin oil and lubricating oil; naphtha-ether, gasoline, legroin, benzine, &c.		—	17	—	—	—	—	—
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In receptacles of glass, covered with straw or not, or in baskets or not	30	—	—	—	—	—	—	—
	In receptacles in earthen vessels, covered with straw or not, or in baskets or not ..	40	—	—	—	—	—	—	—
86	Turpentine, oil and essences of turpentine, of all kinds	—	—	17	—	—	—	—	—
	In double casks	30	—	—	—	—	—	—	—
	In tin boxes	12	—	—	—	—	—	—	—
	In bottles	30(3)	—	—	—	—	—	—	—
	In earthen vessels	40(3)	—	—	—	—	—	—	—
87	Gums, resins, resinous substances and balsams:								
	1. Of all kinds except those separately designated; melted yellow amber, not manufactured; gum arabic, in any form, acaroid gum resin ..	—	15	10	1½	1½	3	3	—
	2. Caoutchouc and gutta-percha, crude, also caoutchouc waste, unfit for use as a manufacture	—	18	16	1½	1½	3	3	—
	3. Common incense	—	15	12	2	4	6	5	8
	Manna, asafœtida, albumen	—	13	7	2	4	6	5	8

(1) In cases lined with tin or zinc, 25%.
(2) The tare allowance of 15% established for colophany in casks is only maintained as regards colophany in American packages (casks weighing together with the goods 16 pounds inclusive); as to colophany in French packages (casks weighing together with the goods more than 16 pounds), the tare allowance is fixed at 8%.
(3) Covered with straw matting, or in baskets or not.

Nos. of the tariff.	Goods.	Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double
		Percentage to be deducted.							
	4. Ambergris, balsams of Tolu and of Peru, storax, benzoin gum, odoriferous resins, used in perfumery..	—	14	12	—	—	—	—	—
	Balms of Tolu and of Peru; storax: odoriferous resins employed in perfumery:								
	In tin boxes	12(1)	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper.....	20(1)	—	—	—	—	—	—	—
	In receptacles of glass....	30(1)	—	—	—	—	—	—	—
	In earthen vessels	40(1)	—	—	—	—	—	—	—
	5. Camphor:								
	a. Crude	—	13	7	2	4	6	5	8
	b. Purified	—	13	7	2	4	6	5	8
88	1. Caoutchouc dissolved:								
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper.....	20	—	—	—	—	—	—	—
	In receptacles of glass ..	30	—	—	—	—	—	—	—
	In earthen vessels.....	40	—	—	—	—	—	—	—
90	Natural salts of all kinds (not separately designated), not refined; brines (Kreutznach brine, etc.), including brine for herrings; mineral muds, imported in barrels, cases tin boxes, and other larger receptacles	—	10	10	1	2	3	5	8
	In tin boxes	12	—	—	—	—	—	—	—
91	Sulphur:								
	1. Raw, unrefined, in lumps..	—	6	—	1	2	3	5	8
	2. Refined; flowers of sulphur	—	6	6	1	2	3	5	8
92	Antimony:								
	1. Crude	—	6	4	—	—	—	—	—
	2. Metallic	—	6	4	—	—	—	—	—
93	Boracic minerals, boracic acid, and borax:								
	1. Boracic minerals: borocalcite; borcite, etc., crude borax, not purified (borax tincal)	—	7	7	1	2	3	5	8
	2. Boracic acid, not purified ..	—	7	7	1	2	3	5	8
	3. Borax, purified, in crystals, powder, or anhydrous	—	7	7	1	2	3	5	8
94	Magnesite:								
	1. Native, in lumps	—	—	6	1	2	3	—	—
	2. The same, ground	—	10	4	½	2	3	—	—
	3. Calcined	—	10	4	½	2	3	—	—
95	Tartar (cream of tartar), tartrate of lime:								
	1. Tartar (cream of tartar), crude (unpurified); tartrate of lime, crude (unpurified)	—	7	8	1	2	3	5	8
96	Heavy spar, witherite:								
	1. Heavy spar and witherite, native, in lumps.....	—	10	4	1	2	3	5	8
	2. The same, ground	—	10	4	1	2	3	5	8
	3. Barytas sulphate of baryta (permanent white) and carbonate of baryta, artificially prepared	—	10	4	1	2	3	5	8
	Sulphate of baryta, in paste	—	6	6	—	—	—	—	—
97	Strontianite (carbonate of strontia), and celestine (sulphate of strontia), native, in lumps or in powder	—	—	6	2	4	—	—	—
98	Ammoniacal preparations:								
	1. Sal ammoniac (chloride of ammonia).....	—	8	13	1	2	3	5	8
	Carbonate of ammonia and nitrate of ammonia, liquid ammonia	—	8	13	—	—	—	—	—
	In tin boxes	12(2)	—	—	—	—	—	—	—
	In receptacles of iron	20(2)	—	—	—	—	—	—	—
	In receptacles of glass, covered with straw matting or not, in baskets or not	30(2)	—	—	—	—	—	—	—
	In earthen vessels, covered with straw matting or not, in baskets or not ..	40(2)	—	—	—	—	—	—	—
	2. Sulphate of ammonia	—	8	8	1	2	3	5	8
99	Arsenic, metallic, white arsenic (arsenious acid), orpiment and realgar	15(3)	—	—	—	—	—	—	—
100	Prussiates and chromates:								
	1. Prussiate of potash, yellow; salts of chromate of potash, soluble in water (bi-chromate of potash, neutral chromate of potash, neutral chromate of soda)	—	7	7	1	2	3	5	8
	2. Prussiate of potash red	—	7	7	1	2	3	5	8
101	Alum and sulphate of alumina:								
	1. Alum in crystals	—	7	7	1	2	3	—	—

(1) The same tare is applicable to all the balsams and liquid products dutiable according to sub-division 1 of Tariff No. 87.
(2) These tare allowances are likewise applicable to all ammoniacal compositions enumerated in No. 98 of the tariff.
(3) Independently of the kind and quality of packages.

TABLE OF TARE ALLOWANCES—continued.

Nos. of the tariff.	Goods.	Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
		Percentage to be deducted.							
	2. Alum calcined and alum of all kinds in powder	—	7	7	1	2	3	—	—
	Sulphate of alumina	—	7	7	½	2	3	—	—
102	Oxides (hydrous and anhydrous): Of barium (caustic baryta), of strontium (caustic strontia), and of aluminium (hydrate of alumina)	—	10	10	1	2	3	—	—
103	Saltpetre:								
	2. Ordinary (nitrate of potash)	—	10	10	1	2	3	—	—
104	1. Chloride of magnesia, sulphate of magnesia (bitter salts), chloride of calcium, not purified	—	8	8	1	2	3	5	8
	In iron drums	2½	—	—	—	—	—	—	—
105	Soda and potash:								
	1. Soda (carbonate of soda) and potash (carbonate of potash)	—	10	6	1	2	3	5	8
	2. Bicarbonate of soda and bicarbonate of potash	—	10	8	1	2	3	5	8
	3. Caustic soda and caustic potash:								
	a. Unpurified	10	13	—	—	—	—	—	—
	b. Purified	10	10	—	—	—	—	—	—
	In iron drums	3	—	—	—	—	—	—	—
	4. Neutral sulphate of soda (Glauber's salts)	—	10	4	½	½	3	5	8
	5. Acid sulphate of soda; sulphite of soda (neutral and acid), hyposulphite of soda; sulphide of soda	—	10	7	1	2	3	5	8
	In iron drums	3	—	—	—	—	—	—	—
	Silicates of soda and potash (soluble glass)	—	10	7	—	—	—	—	—
106	Vinegar powder (acetate of lime, not purified)	—	10	10	1	2	3	5	8
107	Chloride of lime, bleaching lye	—	10	10	—	—	—	—	—
108	Acids and sulphide of carbon:								
	1. Sulphuric acid:								
	a. Of commerce, and oil of vitriol	—	10	10	—	—	—	—	—
	b. Fuming sulphuric acid, anhydrous sulphuric acid	—	10	10	—	—	—	—	—
	In receptacles of sheet iron, covered with common metals	12	—	—	—	—	—	—	—
	In receptacles of lead or cast iron, also in receptacles of common iron, not covered with other metals	20	—	—	—	—	—	—	—
	In receptacles of glass or earth, imported in wooden cases:								
	For the cases	10	—	—	—	—	—	—	—
	For bottles and earthen vessels	16	—	—	—	—	—	—	—
	In receptacles of glass, covered or not with straw matting in baskets or not	20	—	—	—	—	—	—	—
	In earthen vessels, covered or not with straw matting, in baskets or not	40	—	—	—	—	—	—	—
	2. Sulphide of carbon:								
	In iron casks	20	—	—	—	—	—	—	—
	3. Nitric acid, in receptacles of glass, covered or not with straw matting, in baskets or not	25	—	—	—	—	—	—	—
	In iron casks	15	—	—	—	—	—	—	—
	In earthen vessels, covered or not with straw matting, in baskets or not	40	—	—	—	—	—	—	—
	Hydrochloric acid	—	10	10	—	—	—	—	—
	In glass vessels, covered or not with straw matting, in baskets or not	22	—	—	—	—	—	—	—
	In earthen vessels, covered or not with straw matting, in baskets or not	40	—	—	—	—	—	—	—
	4. Acetic acid	—	10	10	—	—	—	—	—
	In glass vessels, covered or not with straw matting, in baskets or not	30	—	—	—	—	—	—	—
	In earthen vessels, covered or not with straw matting, in baskets or not	40	—	—	—	—	—	—	—
	5. Tartaric acid	—	10	7	1	2	3	5	8
	In tin boxes	12	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
	6. Benzoic, citric, phosphoric and chromic acids	—	20	10	—	—	—	—	—
	Tannic acid (tannin)	—	25	12	2	4	6	5	8
	In tin boxes	12(1)	—	—	—	—	—	—	—
	In glass receptacles	30(1)	—	—	—	—	—	—	—
	In earthen vessels	40(1)	—	—	—	—	—	—	—
	7. Salicylic acid	—	20	10	—	—	—	—	—
	8. Gallic and pyrogallic acids	—	20	10	—	—	—	—	—

(1) The same tare is applied to acids dutiable under sub-divisions 7 and 8 of number 108 of the Tariff.

Nos. of the tariff.	Goods.	Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
		Percentage to be deducted.							
	Note I.—Salts of the acids mentioned in sub-divisions 4, 5, 6, 7, and 8, of the present number (108), unless separately designated, and dutiable under these paragraphs	Same tare as for the respective acids.							
109	Copperas:								
	1. Iron or green	—	10	6	½	2	3	5	8
	2. Blue (copper), except anhydrous copperas	—	8	10	1	2	3	5	8
	Salzburg copperas (a mixture of sulphate of iron and sulphate of copper), zinc (or white) copperas; chloride of zinc	—	8	8	1	2	3	5	8
110	Salts and preparations containing gold, platinum, or silver	—	10	10	—	—	—	—	—
111	1. Anthraquinone	—	13	7½	1	2	3	5	8
	2. Tartar emetic, fluoride of antimony, lactate of antimony, oxalate of antimony, also double salts of the same	—	13	16	1	2	3	5	8
	General Note.—For goods enumerated in numbers 100, 105, 107, 109, 110, 111 and 116, imported in receptacles of glass, earth, iron or tin, the percentage to be deducted shall be the same as that established for similar receptacles in number 98 of the present table.								
115	Ether (sulphuric), collodion:								
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
	Chloral, chloroform:								
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	30	—	—	—	—	—	—	—
116	Opium and lactucarium	—	25(1)	—	—	—	—	—	—
117	Vegetable oils and glycerine, unrefined:								
	1. Fatty oils (olive, laurel, cottonseed, &c.) except those separately designated "olifa" (boiled oil, siccative oil)	—	—	17	—	—	—	—	—
	In cow hides	6½	—	—	—	—	—	—	—
	In sheep or goat skins	2½	—	—	—	—	—	—	—
	In tin boxes	8	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
	Cocoa butter:	—	13	—	—	—	—	—	—
	In bales	2	—	—	—	—	—	—	—
	2. Castor oil and alizarine oil	—	—	17	—	—	—	—	—
	In tin boxes	6	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
	3. Cocoa-nut and palm oils	—	—	17	—	—	—	—	—
	In cow hides	6½	—	—	—	—	—	—	—
	In sheep and goat skins	2½	—	—	—	—	—	—	—
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
	5. Glycerine, not refined	—	—	17	—	—	—	—	—
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
118	Aromatic waters without admixture of alcohol, *e.g.*, cherry-laurel, pepper-mint, orange-blossom, rose, and similar waters	—	—	17	—	—	—	—	—
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
119	3. Volatile and aromatic oils, natural and artificial without any admixture of spirit:								
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	48	—	—	—	—	—	—	—

(1) Even including hay, and when covered with tin.

Nos. of the tariff.	Goods.	Percentage to be deducted. Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
120	2. Soap of all kinds, with the exception of toilet soap	—	9	—	—	—	—	—	—
	In tin boxes	12	—	—	—	—	—	—	—
121	Varnishes, prepared with spirit or turpentine; resin dissolved in oil (oil varnishes)	—	—	17	—	—	—	—	—
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
122	Sealing wax and gum-lac	—	13	15	—	—	—	—	—
123	Matches, chemical, of all kinds	—	10	10	—	—	—	—	—
124	2. Tan-bark, and natural tanning materials of all kinds, reduced to powder, except sumac [which in any form, pays the duty indicated under sub-division 1 of the present number (124)]	—	10	10	1	4	6	5	8
	3. Tanning extracts of all kinds (except gallotannic and sumac)	—	10	10	1	2	3	5	8
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron or zinc	20	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
125	Dyeing substances, natural:								
	1. Vegetable, except those separately designated:								
	a. Not reduced to powder; quercitron, in any form, dye-woods, in logs and blocks	—	10	10	1	2	3	—	—
	b. Reduced to powder, dye-woods, grated or chopped up	—	10	10	1	2	3	5	8
	In tin boxes	12	—	—	—	—	—	—	—
126	Archil (cudbear), arnotto, catechu; Dutch pink	—	10	10	1	2	3	4	6
	In tin boxes	12	—	—	—	—	—	—	—
127	Madder, ground	—	10	10	1	2	3	—	—
	In tin boxes	12	—	—	—	—	—	—	—
128	Indigo, natural and artificial, in any form (except indigo extract and indigotin):								
	a. Closely packed	—	24	27	—	—	—	—	—
	b. Not closely packed	—	27	35	—	—	—	—	—
	c. In any shape, in *zibicks* (bales)	8	—	—	—	—	—	—	—
129	Cochineal and preparations thereof:								
	1. Cochineal in any form except cochineal preparations	—	14(1)	16(1)	2	3	4½	—	—
	Kermes-grains	—	10	10	2	3	4½	5	8
	2. Cochineal preparations of all kinds, cochineal red	—	10	10	2	4	6	5	8
	In tin boxes	12	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
130	Prussian blue and Parisian blue; ultra-marine (natural, artificial and green); washing blue of all kinds	—	15(2)	10	2	4	6	5	8
	In tin boxes	12	—	—	—	—	—	—	—
131	White lead	—	8	5	—	—	—	—	—
	Zinc white	—	8	12	—	—	—	—	—
132	Red lead	—	8	4	—	—	—	—	—
133	Colours derived from copper (including verdigris) and from arsenic	—	10	15	—	—	—	—	—
	In double cases	15	—	—	—	—	—	—	—
	In tin boxes	12	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
134	Dyeing preparations:								
	1. All kinds of dyeing extracts, not separately designated, also gallotannic and sumac extracts; preparations of madder, except those mentioned in number 135	—	10	13	2	4	6	5	8
	2. Extracts of safflower (carthamin) and archil, in any form; extract of indigo (indigo carmine) in paste or liquid; hemateine, dried	—	10	13	2	4	6	5	8
	In tin boxes	12	—	—	—	—	—	—	—
	In receptacles of iron, zinc or copper	20	—	—	—	—	—	—	—
	In glass receptacles	40	—	—	—	—	—	—	—
	In earthen vessels	30	—	—	—	—	—	—	—
135	Alizarin, alizarin lake, and all synthetic organic dye substances (pigments), the bases of such substances, or combinations of the same; also mixtures and combinations of pigments with inorganic bases and salts (pigment lakes etc.)	—	10	12	2	4	6	5	8

(1) With interior packages, in sacks or not.
(2) In single or double cases, in cloth or not.

Nos. of the tariff.	Goods.	Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
	In tin boxes, imported in woolen cases or in casks:								
	Cases or casks	10	—	—	—	—	—	—	—
	Tin boxes	8	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In tin boxes	12	—	—	—	—	—	—	—
	Indigotin (indigo extract in a dry state)	—	10	10	2	4	6	5	8
	In tin boxes	12	—	—	—	—	—	—	—
	In glass receptacles	30	—	—	—	—	—	—	—
	In earthen vessels	40	—	—	—	—	—	—	—
136	Colours for miniature painting in cakes, in powders, or shells, or in bladders; Indian ink	—	10	10	—	—	—	—	—
137	Colours and colouring materials not separately designated; all kinds of colours mixed with a very small quantity of organic pigment, or ground and mixed, with water, gluey solutions, oil, etc.; colours containing an admixture of drying materials, if they are not subject to a higher rate of duty; blacking	—	10	10(1)	2	4	6	5	8
	In tin boxes	12(2)	—	—	—	—	—	—	—
	In double cases	15(2)	—	—	—	—	—	—	—
	In double casks	15(2)	—	—	—	—	—	—	—
	In glass receptacles	30(2)	—	—	—	—	—	—	—
	In earthen vessels	10(2)	—	—	—	—	—	—	—
	In iron, zinc and copper receptacles	20(2)	—	—	—	—	—	—	—
	Inks, liquid or solid, of all kinds	—	10	15	—	—	—	—	—
	In cases, with glass receptacles	50	—	—	—	—	—	—	—
	In casks, with earthen vessels	60	—	—	—	—	—	—	—
138	Metallic ores and minerals:								
	1. All kinds except graphite and lead ore	—	7	7	½	1	—	—	—
	2. Lead ore	—	7	7	½	1	—	—	—
139	2. Manganese (ferro manganese), silicium and chrome cast iron, in pigs, scrap and shavings	—	—	4	—	—	—	—	—
140	1. Bar and assorted iron	—	6	—	—	—	—	—	—
	2. Hoop iron	—	5	—	—	—	—	—	—
	3 and 4. Sheet iron of all kinds	—	5	5	—	—	—	—	—
141	Tin plate (tinned sheet iron), lacquered or not, stamped with designs and crystallised (crystallised tin plate); sheet iron, painted, varnished, coated with zinc, copper, nickel or other common metals	—	6	7	1	2	—	—	—
142	1. Bar and assorted steel	—	6	—	—	—	—	—	—
	2. Hoop steel	—	5	—	—	—	—	—	—
	3 and 4. Sheet steel of all kinds	—	5	5	—	—	—	—	—
143	Copper, aluminium, cobalt, bismuth, cadmium, and other metals not separately designated, except nickel; chrysacolla, tombac, argentine (German silver), Britannia metal, and all other metal alloys, except those separately designated:								
	1. In pigs, ingots, shavings, filings, scrap and powder	—	10	4	—	—	—	—	—
	Nickel in pigs, ingots, shavings, filings, scrap & powder	—	7	4	—	—	—	—	—
	2. Metals and alloys of metals specified in number 143, except aluminium, in bars, rods and sheets, whether cut and polished or not, with or without designs rolled or stamped on their surface	—	9	4	—	—	—	—	—
	Aluminium in bars, rods and sheets, whether cut and polished or not, with or without designs rolled or stamped on their surface	—	20	—	—	—	—	—	—
144	Tin:								
	1. In pigs, rods or scrap	—	10	4	1	2	—	—	—
	2. In sheets, polished or not; amalgam for mirrors; sheets of lead coated with tin, also sheets of tin, or sheets of lead covered with tin, painted, or coated with coloured varnish	—	6	6	1	2	—	—	—

(1) With bottoms covered or not with plaster.
(2) The same tare shall apply to inks of all kinds.

TABLE OF TARE ALLOWANCES—continued.

Nos. of the tariff.	Goods.	Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
		Percentage to be deducted.							
145	Mercury:								
	In leather bags with casks	15	—	—	—	—	—	—	—
	In glass receptacles	15	—	—	—	—	—	—	—
	In earthen vessels	20	—	—	—	—	—	—	—
	In receptacles of iron or castiron	20	—	—	—	—	—	—	—
146	Lead:								
	1. In pigs and scrap	—	8	8	—	—	—	—	—
	Litharge, silver litharge, lead slag	—	8	3	—	—	—	—	—
	2. In rolls, sheets, wire and piping	—	8	7	—	—	—	—	—
	Rolled on wooden cylinders covered with straw	1	—	—	—	—	—	—	—
	3. Type metal (alloy of lead, antimony and tin) unmanufactured		7	4	—	—	—	—	—
147	Zinc:								
	1. In pigs, scrap, or powder, also zinc slag and zinc dust	—	7	3½	—	—	—	—	—
	2. In sheets, polished or not, or in rods; sheet zinc coated with nickel or other common metals	—	7	3½	—	—	—	—	—
150	2. Hollow ware of enamelled cast iron	—	23	14	—	—	—	—	—
151	Nails of wrought iron	—	7	7	1	2	—	—	—
153	Iron and steel manufactures, except those separately designated, wrought, turned, polished, ground, bronzed, or otherwise elaborated, with or without parts composed of wood, or of copper or alloys thereof:								
	1. All kinds, except those mentioned in sub-division 2	—	6	6	—	—	—	—	—
154	Tin-plate manufactures:								
	1. Of all kinds, also sheet iron manufactures coated with varnish, enamel, zinc, or other common metals, or painted (except those coming under sub-division 2 of the present number—154)	—	36	30	—	—	—	—	—
	2. The same manufactures, gilt, painted pictorially, or otherwise embellished	—	36	30	—	—	—	—	—
155	Wire:								
	1. Of iron or steel, of all kinds, including wire coated with tin, zinc or other common metals	—	6	4	1	2	—	—	—
	2. Of copper or copper alloys, or of any of the metals or metal alloys specified in number 143, wire coated with tin, zinc or other common metal	—	10	5	1	2	—	—	—
156	Wire manufactures:								
	1. Of iron and steel:								
	a. All, except those separately designated	—	13	—	1	2	—	—	—
	b. Wire nails, machine-made nails, horseshoe nails, rivets and pins; nails of malleable cast iron; barbed wire for fences	—	7	7	1	2	—	—	—
	Pegs for pianos	—	4	4	—	—	—	—	—
	c. Iron and steel wire (even though coated with tin or zinc) covered with fibrous materials or gutta-percha, wire cables and hawsers of iron or steel	—	7	5	1	2	—	—	—
	d. Cards and fillets of cards	—	16	—	—	—	—	—	—
	2. Of copper, of copper alloys, or of any of the metals or metal alloys enumerated in number 143:								
	a. All except those separately designated	—	12	—	1	2	—	—	—
	b. Wire tissues prepared from wire having a diameter of 1 millimetre or less	—	24	—	—	—	—	—	—
	c. Wire (even in the form of a bunch or cable) covered with fibrous materials, gutta-percha, caoutchouc, or other common materials	—	10	5	1	2	—	—	—
	Note.—Wire of all kinds, and also all manufactures of wire covered with silk, whether such silk be mixed with other fibrous substances or not	Same tare as allowed for like wares not covered with silk.							
	3. Electrical cables of all kinds, in drums	10	—	—	—	—	—	—	—
158	3. Shears for sheep shearing	—	9	8	—	—	—	—	—
160	1. Scythes	—	16	8	—	—	—	—	—
	Packed in straw	5	—	—	—	—	—	—	—
	Sickles and bills	—	14	13	—	—	—	—	—
	2. Straw choppers	—	10	5	—	—	—	—	—
	Shovels, spades, forks, rakes, picks, spuds and mattocks	—	9	8	—	—	—	—	—
	Iron hoes	—	7	7	—	—	—	—	—
161	Hand-tools for use in trades, crafts, arts and industries:								
	1. Files and rasps also screw-stocks, screw-taps and screw-dies	—	6	8	—	—	—	—	—
	2. Hand tools of all kinds, except those mentioned in sub-division 1 of the present number (161), also with the exception of those which fall under number 158, even though with parts composed of other common materials	—	6	8	—	—	—	—	—
162	1. Printing type	—	7	—	—	—	—	—	—
164	Shot	—	—	2	—	—	—	—	—
166	Bronzing powder made of non-precious metals	—	10	10	—	—	—	—	—
167	7*a*, and 8. Cylinders of copper for machines	—	13	—	—	—	—	—	—
169	1. Astronomical, optical (except those mentioned in number 170), physical, chemical, and mathematical, geodetical and drawing instruments, appliances and apparatus; instruments, &c., for medical purposes; magic lanterns and other lanterns for picture projection; photographical apparatus; geographical globes; telegraphic and telephonic apparatus; electrical and pneumatic bells	—	30	—	—	—	—	—	—
	3. Electrical incandescent lamps:								
	a. Mounted	—	—	65	—	—	—	—	—
	b. Without mounting	—	—	45	—	—	—	—	—
	4. Electric incandescent lamps with metal filament:								
	a. Mounted	—	—	65	—	—	—	—	—
	b. Without mounting	—	—	45	—	—	—	—	—
176	Rags and paper pulp:								
	1. *b.* Woollen rags, also cuttings from woollen tissues, not being samples (number 218), having a length of not more than 1 arshin, and a width of not more than 1 vershok:								
	In bales	2½	—	—	—	—	—	—	—
	4. *a.* Paper pulp, prepared by a chemical process (cellulose pulp made from rags, straw, peat, &c.)—dry, containing less than 50% of water:								
	In bales of cloth fitted with hoops	1	—	—	—	—	—	—	—
177	2. *f.* Cigarette paper, except cigarette paper in flat booklets	—	27	—	—	—	—	—	—
180	Silk:								
	1. Cocoons in bales	3	—	—	—	—	—	—	—
	2. Silk waste of all kinds, uncombed, in bales	3	—	—	—	—	—	—	—
	3. Silk wadding or combed silk waste, undyed or dyed, in bales	2½	—	—	—	—	—	—	—
	4. Raw silk, in bales	2½	—	—	—	—	—	—	—
181	Wool and down (fluffy hair), uncombed, unspun:								
	1. Unwashed or washed, undyed: wool combings and waste, undyed, carded or not:								
	In bales	1½	—	—	—	—	—	—	—
	2. Dyed; artificial and milled; wool combings and waste, dyed, carded or not; mixtures of vegetable fibres with wool:								
	In bales	2	—	—	—	—	—	—	—
182	Cotton scutched, carded; cotton wadding, in gummed layers or not; cotton combings of all kinds:								
	a. Undyed:								
	In bales	4½	—	—	—	—	—	—	—
	b. Dyed; dyed cotton:								
	In bales	3	—	—	—	—	—	—	—
	c. Hygroscopic and antiseptic wadding	—	10	0	2	4	6	5	8
	In bales	4½	—	—	—	—	—	—	—

Nos. of the tariff.	Goods.	Various packages.	Cases.	Casks.	Sacks. single.	Sacks. double.	Sacks. treble.	Mats. single.	Mats. double.
		Percentage to be deducted.							
183	Cotton spun into yarn, &c.:								
	1. Of the lower numbers, below No. 38 (English):								
	a. Unbleached	—	18(1)	10(1)	—	—	—	—	—
	b. Bleached, dyed (except in Turkey red), or mercerized	—	18(1)	10(1)	—	—	—	—	—
	c. Dyed in Turkey red	—	18(1)	10(1)	—	—	—	—	—
	The same in bales	3	—	—	—	—	—	—	—
	2. From No. 38 inclusive to No. 59 exclusive (English):								
	a. Unbleached	—	15(1)	15(1)	—	—	—	—	—
	b. Bleached, dyed, or mercerised	—	15(1)	15(1)	—	—	—	—	—
	The same in bales	3	—	—	—	—	—	—	—
	3. From No. 60 to No. 80 inclusive (English):								
	a. Unbleached	—	18(1)	15(1)	—	—	—	—	—
	b. Bleached, dyed, or mercerised	—	18(1)	15(1)	—	—	—	—	—
	The same in bales	3	—	—	—	—	—	—	—
	4. Of the higher numbers, above No. 80 (English):								
	a. Unbleached	—	18(1)	15(1)	—	—	—	—	—
	b. Bleached, dyed or mercerised	—	18(1)	15(1)	—	—	—	—	—
	The same in bales	3	—	—	—	—	—	—	—
184	1 and 2. Yarns spun from the fibrous substances mentioned in sub-divisions 2 and 3 of number 179, not twisted (up to No. 70 [English], and above)	—	15	15	—	—	—	—	—
	In bales	3	—	—	—	—	—	—	—
185	1, 2 and *Note* 1. Silk twisted and spun, of all kinds	—	22	—	—	—	—	—	—
	In bales	4	—	—	—	—	—	—	—
	On bobbins	—	35	35	—	—	—	—	—
186	Wool, combed, spun and twisted:								
	1. Combed:								
	a. Undyed	—	18	—	—	—	—	—	—
	b. Dyed	—	18	—	—	—	—	—	—
	In bales	2	—	—	—	—	—	—	—
	2. Spun, undyed or dyed [up to No. 57 (metrical system) and above]	—	18	15	—	—	—	—	—
	On bobbins	—	24(2)	35(2)	—	—	—	—	—
	On paper tubes	—	24(2)	30(2)	—	—	—	—	—
	On paper spools	—	22(2)	17(2)	—	—	—	—	—
	In bales	3	—	—	—	—	—	—	—
	3. Twisted, undyed or dyed [up to No. 57 (metrical system) and above]	—	22	—	—	—	—	—	—
	4. Fancy, of all sorts (with knots, eyes, rings, and the like), undyed or dyed	—	22	—	—	—	—	—	—
	In bales	4	—	—	—	—	—	—	—
186*a*	2 and 3. Wool spun and twisted, prepared for the warp, on cylinders	—	30	30	—	—	—	—	—
214	Jet, imitation pearls and beads of glass, metal and other common materials:								
	1. Loose or threaded, arranged, according to colour, size or shape, in strings, packets, or skeins	—	13	10	—	—	—	—	—
216	*Note* 2.—Slates	—	15	—	—	—	—	—	—

(1) Even if the yarn is wound on paper tubes or spools.
(2) The same tare allowances for twisted wool.

B.—EXPORTATION OF SUGAR.

Russian sugar exported abroad in casks or cases of fir, pine and other light wood weighing gross at least 25 pouds	7	—	—	—	—	—	—	—
In casks or cases of oak, ash, aspen and other heavy wood	9	—	—	—	—	—	—	—
In sacks	—	—	—	1	2	3	—	—
As regards refined sugar exported to Persia or to Asiatic Turkey, in felt wrappers, the net weight shall be ascertained by weighing; when it is exported in cases weighing gross not more than 5½ pouds, the tare allowance shall be	28	—	—	—	—	—	—	—

Note to the Schedule of Tares.

Goods imported in glass, earthen or metal receptacles, wrapped in cases with sawdust, shall, in addition to the tare granted for said receptacle, enjoy a further tare allowance of 10% on the gross weight, for the cases and sawdust.

(2) The same tare allowances for twisted wool.

GRAND-DUCHY OF FINLAND

ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF

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MONEY, WEIGHTS AND MEASURES.—The monetary unit in Finland is the *mark*, which is divided into 100 *penni* and is equal to 9½d.

For weights and measures Finland has, in virtue of a decree dated December 22, 1886, adopted the metrical system.

IMPORTATION.

PART I.

GOODS EXEMPT FROM DUTY.

Nos. GOODS.

1. Alabaster, unwrought.
2. Fuses for mines.
3. Pharmaceutical products and medicines (except those specially mentioned in the tariff) imported by chemists, by persons duly authorised to trade in such products, or by scientists furnished with a certificate of the Board of Medicine (*Direction de Medecine*) or of a Faculty of a University, in case said products are to be employed in the interest of science or in industry; provided the manufacturers show that the products are necessary for their industry and that they have the authorisation of the Board of Trade or of the competent official.
4. Asphalt, solid.
5. Ashes, crude, of wood or other vegetables substances; potash and pearlash.
6. Whalebone, raw, neither cleaned nor split.
7. Bone of all kinds, not wrought, raw, burnt and rasped, also bone powder, shavings and calcined bone.
8. Leeches.
9. Cotton, raw.
10. Books, printed matter, music, manuscripts, bound or not, maps, globes and other similar articles, engravings, photographs, lithographs, prints, drawings and paintings of all kinds, not framed.

    Note. 1.—The importation of these articles is subject to the special regulations applicable to printed matter of foreign origin.

    Note 2.—If pictures, etc., are imported in their frames, only the latter shall pay Customs duty.
11. Cement, puzzolana, trass, lime of all kinds, lime solution, and soapstone or talc, in pieces or pulverised.
12. Chicory or roots thereof, not prepared.
13. Lemon juice, not sweetened.
14. Diamonds, brilliants, rubies, emeralds, sapphires, and other precious stones; turquoises, not wrought; glaziers' diamonds, mounted: real pearls, single or strung.

Nos. GOODS.

15. Feathers and down not specially mentioned.
16. Acorns.
17. Enamel in the lump or crushed, except azure and cobalt blues, which are dutiable according to No. 147.
18. Vessels:
    Sailing, of wood, with framework of wood or iron including tackle, and accessories necessary for navigation.
    Sailing or steam, of iron or steel, of a gross tonnage of more than 700 tons, as well as accessory fittings.
    Other vessels are dutiable according to No. 231 *a*.
19. Instruments of navigation such as: compasses and accessories, logs, marine glasses, patent sounding apparatus and blocks, with or without sheaves.
20. Tinder of wood, paper or cotton, saturated with saltpetre.

    Note.—Tinder coated with a combustible substance which can be rendered inflammable by friction shall be dutiable according to No. 257.
21. Articles for archæological, numismatical and natural-history collections, such as stuffed animals, birds, fishes &c., shells, dried plants affixed to paper, animals and insects preserved in spirits; minerals, petrifications, mummies and other antiquities of Egypt, Greece, Rome, &c.; medals, ancient money, ancient pottery and arms, and other rare articles which cannot be considered as articles of commerce.

    Note.—Including Finnish, Russian and foreign gold and silver money, if they are of a legal standard. The importation of money which is not of the legal standard is prohibited (see No. 281).
22. Jet or black amber, unwrought.
23. Calamine, calcined or not.
24. Tanbark, barks of all kinds with the exception of those classed under "dye woods," tannin, catechu and kino.
25. Gypsum, crude or calcined, and patent plaster.
26. Graphite or black lead of all kinds; red chalk for pencils: black chalk, unwrought, in lumps, and unwashed or raw chalk.

    Note.—Washed chalk and manufactured chalk in sticks are comprised in No. 139.
27. Garnets, unwrought, real or imitation.

Nos. GOODS.

28. Vegetables and pot herbs of all kinds, fresh, dried or pressed: fresh melons and water melons.
29. Guano and other fertilizers.
30. Horns and hoofs of all kinds, except those classed in No. 94
31. Hides and skins, raw, salted or dried, with exception of those classed as peltry (No. 239); fish skins, prepared or not, and parings of untanned raw skins.
32. Hair, human and animal, bristles and horsehair, of all kinds, unwrought.
33. Hay and straw, cleaned or not, shave grass and similar plants; oil cake and oil cake meal.
34. Carding teazels.
35. Bran and almond bran, not scented.
36. Charcoal, coal and turf charcoal; coke, turf and coal dust.
37. Works of art, such as: sculptures, ancient and modern, of marble, bronze or other metals, as statues, busts, bas-reliefs, vases, monuments, &c.
Note.—The works of art mentioned above are only exempt from duty when recognised as such by the Administration on the proposition of a Custom-house.
38. Coral, real or imitation, neither wrought nor perforated.
39. Basketmakers' wares, neither painted nor varnished, of reeds, rushes, bast, straw, bark and shavings, except those mentioned in No. 198; carpets of the same substances, mats and sacks of bast and shoes of rushes.
40. Cork, unwrought.
41. Cattle and domestic animals of all kinds, wild animals and birds.
42. Pottery of stoneware and fire-clay, not shaped like ordinary kitchen utensils, employed in metallurgy or chemistry, with or without lids and handles of metal, such as: crucibles, including those of graphite, evaporating vessels, retorts, stills, worms &c., earthenware water-conducts and drainage pipes.
43. Clay of all kinds, for building, manufacturing purposes, and trade, except those specially mentioned; bricks and tiles of fire-clay or of cement, building bricks and roofing tiles.
44. Food stuffs not specially mentioned.
Note.—Blood, uncleaned brains, yeast, not pressed, and rennet are likewise exempt.
45. Linen and hemp, heckled or not, hempen tow, oakum, fibre of fir tree needles, vegetable hair, manilla hemp, jute, and other vegetable substances, raw, employed as substitutes for linen and hemp.
46. Rags of all kinds, parings of paper; papier mâché and carton pierre; paper pulp.
47. Ores and metalliferous stones of all kinds, also scoriæ of copper; iron filings, cast iron chippings, and bronzing powder.
48. (*Annulled by Ordinance of May* 19, 1886.)
49. Optical glasses for spectacles and opera glasses, also burning glasses, not mounted.
50. Church organs.
51. Parchment, except the sieve bottoms enumerated in No. 163, and parchment parings.
52. Mother-of-pearl, tortoise-shell, amber, and meerschaum, unwrought.
53. Manufactures of platinum, chemical utensils and apparatus, stills and other similar articles of platinum for manufactories, workshops and trades.
54. Samples of tissues not exceeding 44½ centimetres in length, even if affixed to paper or in books, at the rate of one sample for each kind of tissue.
55. Silk waste of all kinds, including floss silk, except the silk wadding enumerated in No. 164, and cocoons.
56. Slate in tablets, slates neither glued nor framed, roofing slates.
57. Sleighs, common, not painted.
58. Emery, in pieces or ground, pumice stone, tripoli and other substances for cleaning and polishing metals, except the greases and pastes enumerated in No. 152.
59. Cereals: rye, barley, oats, wheat, and buckwheat, in the grain, in flour and in groats: also peas, vetches and potatoes.
60. Common stones of all kinds, filtering stones and millstones, whetstones, building stone and slabs for stairs or flooring, marble for mantels, doors and windows, lithographic stones of all kinds; touchstone and silex, in pieces, crushed or burnt; stones, not precious, unwrought, such as malachite, marble, porphyry, granite, serpentine, calcareous spar or calcite, aluminous slate, onyx, cornaline, topaz, rock crystal and jasper; mosaics, not mounted, and artificial compositions for mosaics; auriferous and argentiferous and (sable d'or et d'argent) and cullet.
NOTE.—Lithographic stones with inscriptions or designs are submitted to the control of the Censorship.
61. Sulphur of all kinds, flower of sulphur and paper impregnated with sulphur (papier soufré).
62. Thermometers and barometers, without ornamentation, and microscopes of all kinds.
NOTE.—Ornamented thermometers and barometers are classed in No. 181.
63. Tar of all kinds, with the exception of coal tar; pitch, oil of cade and acetate of lime.
64. Building wood of all kinds not specially mentioned, except wood sawn into planks of 12 millimetres in thickness or below (see No. 167); carpenters' wares of all kinds, such as axles, felloes, spokes, shafts, and other common manufactures not elsewhere mentioned; wheelbarrows and carts without fittings of iron; coopers' wares, heads of casks, staves of all kinds, firewood, laths for walls, bast, bast ropes, shavings, shingles for roofing, osier for baskets, reeds, brushwood, brooms of grass or brush wood.
65. Astronomical watches and chronometers, astronomical instruments of all kinds, telescopes, manometers, water and gas meters of all kinds, also ordinary hour-glasses.
66. Vaccine.
67. Wax, paraffin wax, animal fats, stearine, glycerine, spermaceti; fish, whale and other oils, lard, and grafting wax; train oil in a solid state for use as a substitute for tallow in soap making.
68. Wax figures, not dressed, and anatomical reproductions of wax, plaster or carton-pierre.
69. Plants, live or dried, such as trees, shrubs, flowers, bulbs, seeds and roots, not specially mentioned.
70. Rails, for railways with plates.

PART II.

GOODS SUBJECT TO DUTY.

SECTION I.—ALIMENTARY PRODUCTS.

Nos.	GOODS.	Duty M.	P
71.	Aniseed and fennel; badian seed, in the shell or cleaned, coriander seed, pine seed, and alpiste .....100 kil.	25	00
72.	Grape juice, "beckmes," and liquorice ..... ,,	10	00
	Beverages:		
73.	Arrack or rack, rum, cognac, whisky, French brandy, of a strength not exceeding 11 degrees:		
	In casks or other receptacles containing more than 2 litres 100 kil. gross	250	00
	NOTE 1.—For each degree exceeding 11 degrees, the duty shall be increased at the rate of 10 marks per 100 kilogs. gross; fractions of a degree shall be conside el as a degree.		
	NOTE 2.—For arrack in receptacles of wood, imported direct from the East Indies, a deduction of 5 per cent. from the gross weight shall be allowed.		
	In bottles, regardless of the number of degrees .... bottle	3	00
74.	Of all kinds, prepared with arrack, rum, cognac, whisky, or wines, with the addition of sugar or other sweetening substances, in casks .....100 kil. gross	400	00
	And liqueurs of all kinds in bottles or jars.....bottle	3	00
	NOTE 1.—Colouring substances for wines, rum, as well as for beer, with admixture of alcohol, are subject to the above treatment.		
	NOTE 2.—Liqueurs can only be imported in bottles or jars.		
75.	Grape wines:		
	1. Of all kinds, in wood .....100 kil. gross	45	00
	2. Not sparkling, in bottles .....bott'e	1	00
	3. Sparkling, in bottles.....bottle	3	60
76.	Mead and "lipetz," porter, and beer of all kinds:		
	In wood.....100 kil. gross	30	00
	In bottles, flasks, or jars .....bottle	0	50
77.	Fish:		
	1. Marinated, preserved in oil or stuffed, and roe:		
	In hermetically closed receptacles.....100 kil. gross	70	00
	In other receptacles ..... ,,	24	00
	2. Anchovies, sardines and tunny..... ,,	70	00
	3. Salted or smoked, except herrings, pilchards and shads.....100 kil.	5	00
	4. Dried, except the cod known as "grasidor" or "sey".....100 kil.	4	00
	5. "Grasidor" or "sey" ..... ,,	3	00
	6. Herrings, pilchards, and shads, smoked or salted ,,	5	00
78.	Groats ("gruaux"):		
	1. Sago and potato groats, vermicelli and macaroni .... 100 kil.	18	00
	2. Rice and millet ..... ,,	12	00
	3. Manna ..... ,,	1	00
79.	Vegetables, pot herbs, fruits and berries:		
	1. Vegetables and pot herbs in hermetically sealed receptacles .....100 kil. gross	100	00
	Vegetables in other receptacles, salted or preserved in water, not specially mentioned .....100 kil. gross	7	00
	2. Fruits and berries not elsewhere mentioned, in hermetically sealed receptacles.....100 kil. gross	100	00
	In other receptacles:		
	a. Fresh or preserved in water, not specially mentioned 100 kil. gross	7	00
	b. Dried, but not candied, such as figs, raisins, prunes, dates and other fruits not specially mentioned.. 100 kil.	30	00
	NOTE.—Including weight of wooden or paper boxes.		
	c. Fruits and berries, candied; syrup of fruits and berries .....100 kil. gross	100	00
	NOTE.—Syrup of fruits and berries, with the addition of alcohol, is dutiable according to No. 74.		
80.	Oranges, lemons, and bitter oranges, fresh ..100 kil. gross	20	00
81.	Capers and olives:		
	1. Dried, salted, or preserved in oil ..... ,,	20	00
	2. In hermetically closed receptacles..... ,,	100	00
82.	Almonds of all kinds, shelled or not .....100 kil.	40	00
83.	Nuts not specially mentioned, cocoanuts, peach stones, chestnuts and carobs .....100 kil.	10	00
84.	Grapes..... ,,	20	00
85.	Turkish sweetmeats.....100 kil. gross	25	00
	NOTE.—Should the goods mentioned in this number be imported in wooden or cardboard boxes, they shall be dutiable with the weight of the same.		
86.	Honey, in the comb or refined (honey syrup)..100 kil. gross	10	00
87.	Hops and hop extract .....100 kil.	22	00
88.	Yeast, pressed .....100 kil. gross	12	00
	Colonial produce:		
89.	Cocoa in the bean, and cocoa husks .....100 kil.	35	00
	Cocoa in pieces, crushed and chocolate..... ,,	100	00
90*a*.	Coffee..... ,,	60	00
	1. Raw ..... ,,	40	00
	2. Roasted, in the bean or ground ..... ,,	60	00
90*b*.	Chicory, roasted, and other roasted vegetable products used as coffee substitutes .....100 kil.	40	00
	Sugar beets, dried, not popped and not roasted.. ,,	5	00
91.	Soices: 1. Vanilla and saffron .....kilog.	6	00
	2. Cardamoms, nutmeg flowers, and nutmegs, cinnamon, cinnamon flowers, and cassia lignea .....kilog.	2	00
	3. Cloves, flower of cloves, and pepper..... ,,	0	50
	4. Ginger and other spices not specially mentioned ,,	0	40
92.	Sugar:		
	1. Raw, of whatever colour .....100 kil.	50	00
	2. Refined of all kinds, loaf, slabs, or lump, crushed, powdered, candy .....100 kil.	60	00
	NOTE.—Refined loaf sugar is dutiable with the weight of paper and string.		
	Saccharine or benzoic sulphinide .....kilog.	150	00
93.	Sweetmeats and jams, prepared with sugar, honey, or molasses; comfits and pastilles; "assia" in jars or pots 100 kil. gross	100	00

SECTION I.—ALIMENTARY PRODUCTS—continued.

Nos.	Goods.	Duty. M.	P.
	NOTE.—Non-alcoholic substances for colouring beer are dutiable according to this number. When containing alcohol, they shall be dutiable according to No. 74.		
94.	Meat and bacon, salted, smoked, or dried; sausages ..... 100 kil.	13	00
	Imported in hermetically closed receptacles ..... ,,	20	00
	Stag horns and whalebone of all kinds, rasped .... ,,	5	00
	Artificial butter (margarine) ..... ,,	94	00
95.	Laurel leaves and berries and galanga roots ..... ,,	20	00
96.	Cheese; milk preserved with sugar consisting of a white, thick, and sweet substance, with an odour of caseine, and containing amongst other ingredients, 62% sugar and 26% water—used in the chocolate and caramel industries .....100 kil.	70	00
	NOTE.—Cheese wrapped up in lead or in tinfoil is dutiable with the weight of such wrapper.		
97.	Potted meat and meat extracts in hermetically closed receptacles .....100 kil. gross	100	00
98.	Gingerbread and similar pastry, as well as American and English biscuits, sweetened or not .....100 kil. gross	60	00
99.	Fruit and berry juice not sweetened and without alcohol, except lemon juice (see No. 13) .....100 kil.	45	00
	NOTE.—Juice with the addition of 25% or less of alcohol is dutiable as still wines (No. 75). When it contains more than 25% of alcohol it shall pay according to No. 74.		
100.	Salt: 1. Kitchen, coarse or fine .....hectol.	0	50
	Refined, in packets .....100 kil gross	5	00
	2. Rock salt, coarse, in lumps .....100 kil.	0	50
101.	Mustard, dry ..... ,,	4	00
	Prepared, including receptacle ..... ,,	60	00
102.	Molasses, not including syrup of honey (No. 86) and syrups of fruits and berries (No. 79, 2c) ....100 kil. gross	20	00
103.	Peel of oranges, lemons, and bitter oranges, dried, without sugar; bitter orange peel, salted, and green bitter oranges dried .....100 kil.	25	00
104.	Crustaceans and shell-fish; oysters, lobsters, crayfish, mussels, snails, cuttle-fish, crabs, and turtles of all kinds 100 kil. gross	40	00
	In hermetically closed receptacles ..... ,,	120	00
	NOTE.—Live turtles are exempt from duty.		
105.	Soy and other sauces .....100 kil. gross	100	00
106.	Cereals: Maize.....100 kil.	2	50
	Millet, spelt, lentils .....hectol.	1	00
	Beans..... ,,	2	00
	Rice, not husked .....100 kil.	2	50
	Rice, husked ..... ,,	5	00
	NOTE 1.—For rice groats see No. 78, Subdivision 2.		
	NOTE 2.—Flour of maize, millet, spelt, lentils, and of beans shall pay a surtax of 50% on the duties applicable to the corresponding cereal.		
107.	Mushrooms:		
	1. Dried, edible, except those employed for medical purposes .....100 kil. gross	10	00
	2. Truffles .....kilog.	2	00
	3. Morels and other mushrooms, preserved in oil, vinegar, or brine .....kilog.	1	00
108.	Tea: Flowers of tea, green and yellow tea ..... ,,	4	00
	Other ..... ,,	3	00
	NOTE.—Tea imported in packages of paper shall be dutiable with such packages.		
109.	Tobacco:		
	1. Not manufactured:		
	a. In the leaf, with or without stalks .....100 kil.	170	00
	b. Stalks ..... ,,	90	00
	Tobacco waste is dutiable as leaf tobacco.		
	2. Manufactured:		
	a. Smoking, cut, in rolls and in carrots .....kilog.	4	90
	b. In powder or snuff ..... ,,	6	00
	c. Cigars and cigarettes of cut tobacco enveloped in tobacco leaf .....kilog.	9	70
	d. Cigarettes, paper ..... ,,	9	70
	e. Tobacco juice .....100 kil.	70	00
110.	Aerated waters, such as carbonated or soda water, and mineral waters .....jar or bottle	0	05
111.	Vinegar and acetic acid containing 10% or less of pure acid, except unrectified pyroligneous acid and toilet vinegar (see Nos. 127 and 200) .....100 kil. gross	25	00
	NOTE.—Vinegar and acetic acid of a greater strength shall pay for each degree in excess 3 marks per 100 kilogs. gross.		

SECTION II.—RAW MATERIALS, &C., FOR MILLS, MANUFACTORIES, TRADES AND AGRICULTURE.

Nos.	Goods.	Duty. M.	P.
112.	Antimony and antimony ore .....100 kil.	4	70
113.	Whalebone, cleaned or prepared, in sticks ..... ,,	88	80
	NOTE.—Canes resembling whalebone are subject to the same duty.		
114.	Bone black, lamp black, and soot of all kinds....100 kil.	3	50
115.	Inks, ink powder, printing ink and blacking .... 100 kil. gross	18	80
116.	Cotton wadding .....100 kil.	5	90
	Dyed cotton and dyed cotton combings .....100 kil. net	2	50
117.	Borax, refined or not ..... ,,	2	40
	Chemical substances and products:		
118.	Alum, crude or purified..... ,,	2	40
119.	Ammonia, liquid, and carbonate of, sal ammoniac, and ammoniacal salts of all kinds .....100 kil.	3	50
120.	Arsenic, metallic, white arsenic or arsenious acid, orpiment or red arsenic, realgar or yellow arsenic. (N.B.—The importation of arsenic is only permitted in double cases or double recipients).....100 kil.	9	40
121.	Phosphorus ..... ,,	94	10
122.	Cyanide of potassium or yellow and red ferrocyonide, and chromate of potassa .....100 kil.	35	30
123.	Magnesia ..... ,,	1	20
124.	Soda: Nitrate of soda or Chilian saltpetre .....100 kil.	0	90
	Silicate of soda (soluble glass) and bicarbonate of soda 100 kil.	3	50
	Carbonate of soda and caustic soda ..... ,,	1	20
	Glauber's salt (sulphate of soda)..... ,,	1	20
125.	Oxalic or sugar acid; tartaric, citric, and acetic acids, and sorrel salt in crystals .....100 kil.	42	40
126.	Saltpetre, not purified ..... ,,	18	80
	Saltpetre, purified ..... ,,	37	60
127.	Hydrochloric and nitric acids, aquafortis; phosphoric acid .....100 kil.	2	40
	Sulphuric acid or oil of vitriol, chloride of lime, hypochlorate of lime and wood vinegar not rectified ..100 kil.	4	70
128.	Sulphate of baryta or heavy spar ..... ,,	2	40
129.	Vitriols: of iron, green or black; of copper, blue (sulphate of copper); of zinc, white (sulphate of zinc), and of Salzbourg.....100 kil.	4	70
	Calcium carbide ..... ,,	4	70
130.	Acids, salts, oxides, and other chemical products not specially mentioned .....100 kil.	21	20
	NOTE.—Cases with chemical reactives for laboratories are dutiable according to this number, including the weight of cases.		
	Carbolic acid imported by persons other than those specified in No. 3 .....100 kil.	5	00
131.	Ivory in sheets, for painting and for musical instruments 100 kil.	4	70
132.	Colours and dyeing materials:		
	Aniline dyes picric acid and murexide ..... 100 kil. gross	58	80
133.	Avignon and kermes berries, buckthorn, sorrel, litmus, woad, quercitron, henna; madder roots; arnotto, turmeric, bastard saffron, alcanna roots, gallnuts and dividivi.....100 kil.	0	90
134.	Berlin and Paris blue; ultramarine and washing blue ,,	40	00
135.	Lead ashes and tin putty ..... ,,	0	90
136.	White of lead (ceruse) and zinc white..... ,,	8	20
137.	Cochineal, excepting extract of (dutiable according to No. 138) .....100 kil.	50	30
138.	Extracts of dye woods and of other colouring materials:		
	1. Of indigo (indigo carmine), of cochineal (cochineal carmine), of madder (cartahmine), cochineal lac (Florence lac), and lac of madder .....100 kil.	82	10
	2. Garancine and other products of madder, dry or in powder. (For ground madder see No. 142) ..100 kil.	47	10
	3. Other ..... ,,	17	60
139.	Colouring earths of all kinds, calcined or not, such as ochres, umber, Sienna earth, red ochre, Dutch pink, bole and white chalk, ground or washed, even in sticks..100 kil.	0	90
140.	Dye woods of all kinds, in trunks or logs, and sumach wood 100 kil.	0	90
	The same, rasped..... ,,	2	80
141.	Indigo, with the exception of the extract enumerated in No. 138.....100 kil.	58	80
142.	Madder, ground. (For madder roots, see No. 133)	9	40
143.	Lac-varnish: Containing alcohol .....100 kil. gross	94	10
	1. Containing oil..... ,,	47	10
	2. Fluids used for thinning oil paints, such as solutions of turpentine, mineral or coal tar oils which contain a little boiled linseed oil with or without infusion of resin or salts of acidulous resin.....100 kil. gross	47	10
144.	Artists' colours, in cakes, crushed, on shells or in bladders; gold purple, red carmine, Indian ink, not in boxes, or in common boxes, including the weight of boxes....100 kil.	82	40
	In fancy ornamented boxes, including the weight of boxes 100 kil.	235	30
145.	Minium ..... ,,	4	70
146.	Verdigris ..... ,,	47	10
147.	Colours and colouring materials not specially mentioned, in pieces or balls, crushed, dry, or prepared with water or oil .....100 kil.	21	20
	NOTE.—Mountain blue, mineral blue, cobalt blue, smalt, zaffer, cinnabar, and other colours not specially mentioned, are included in this number.		
148.	Volatile spirit ("gasspirit"). (Dutiable according to No. 73.)		
149.	Gums, resins, gum-resins, and balsams:		
	1. Gum arabic, gum tragacanth, gamboge-gum shellac, rubber or gum elastic; gutta-percha in bladders and pieces, crude; liquid rubber, albumine, manna, camphor, and other similar kinds not specially mentioned .....100 kil.	5	90
	2. Incense ..... ,,	17	60
	3. Benzoin, ambergis, balm of tolu and of Peru.. ,,	82	40
	4. White resin or galipot, colophany, and coating for metals .....100 kil.	1	80
150.	Hides and skins, dressed:		
	1. Small: Sheep, calf, and similar skins, tanned, prepared with alum or tawed; morocco, glazed, chamois, and other leather of all kinds cut for boots or shoes 100 kil	117	60
	2. Large: Ox cow, horse, pig, and other hides, tanned, prepared with alum and tawed; as well as straps of walrus' skins .....100 kil.	47	10
	3. Patent leather of all kinds..... ,,	70	60
	NOTE.—Parings of dressed hides and skins are dutiable as entire hides or skins.		
151.	Glue: Isinglass and gelatine .....100 kil.	82	40
	Other, of all kinds..... ,,	1	80
152.	Grease machine and wagon; putty for windows and other uses, compositions (grease) for razor strops and for polishing metals .....100 kil.	4	70
153.	Mica ..... ,,	4	70
154.	Metals: Lead, in ingots, rolls, plates, and piping, of all kinds, lead and silver litharge ..... 100 kil.	0	60
155.	Iron and steel: Cast iron ..... ,,	1	20
	Blooms, ingots, millbars, and scrap..... ,,	4	10
	Wrought or rolled;		
	a. In bars not exceeding 29.7 centimetres in width; corner and angle iron, T, H, and similar iron 100 kil.	6	50
	b. In fine iron, of a section of from 6 to 12 millimetres 100 kil.	9	40

Nos.	Goods.	Duty. M.	P.
	c. In plates exceeding 29.7 centimetres in width:		
	Of a thickness of 3 millimetres or more ....100 kil.	5	30
	Of a thickness of less than 3 millimetres.... ,,	6	50
	Pipes and conducts, drawn or welded, of steel or iron 100 kil.	2	40
156.	Copper, and other common metals not specially mentioned, as well as their alloys, in ingots, blooms, bars, plates, tubes, pipes, filings and scrap .....100 kil.	5	90
157.	Mercury ..... ,,	23	50
158.	Steel, unwrought (see No. 155).		
159.	Tin, in ingots, rods, sheets, scrap, and foil ..... ,,	2	90
160.	Zinc or spelter, in ingots, bars, plates, sheets, pieces and scraps .....100 kil.	2	90
161.	Oils: 1. Fatty, not volatile;		
	Olive: In casks ..... ,,	23	50
	In bottles or other receptacles, including the weight of recipients .....100 kil.	35	30
	Hemp and linseed, cocoanut, palm and spermaceti .,	11	80
	Boiled, for painting ..... ,,	23	50
	Other, not considered as pharmaceutical products, not specially mentioned .....100 kil.	23	50
	2. Volatile:		
	Perfumed, not specially mentioned, with or without admixture of grease, including the weight of bottles .....100 kil.	235	30
	3. Fossil and mineral, and oils produced by dry distillation:		
	Not rectified, mineral or combustible resin, brown and black .....100 kil.	2	40
	Rectified, colourless or of a yellow colour, such as petroleum, photogene, benzine, and other similar illuminating oils, also machine oils .....100 kil.	8	20
	Turpentine and turpentine oil ..... ,,	4	70
	Coal tar.....hectol.	0	80
	Palm-kernel oil, a fatty substance extracted from the kernel of the palm fruit .....100 kil.	4	00
162.	Cypræa, cowries or porcelain shells ..... ,,	4	70
163.	Parchment, perforated (sieve bottoms) ..... ,,	4	70
164.	Silk, raw, dyed or not, and silk wadding of all kinds ,,	9	40
	— Thrown (tram and organzine), sewing silk, dyed or not, and yarn of all kinds mixed with silk .....100 kil.	94	10
165.	Starch, potato meal; powder, not perfumed, arrowroot and arrowroot flour .....100 kil.	5	90
166.	Sponges of all kinds ..... ,,	35	30
167.	Wood:		
	Guaiacum, cedar, cypress, mahogany, palisander, palm, walnut, satin walnut, jacaranda, ebony, rosewood, and odoriferous woods of all kinds (for dye woods see No. 140) .....100 kil.	0	90
	Wood of all kinds in veneers or sheets ..... ,,	7	10
	NOTE.—Sawn wood of a thickness of 12 millimetres and less shall be considered as wood in veneers		
168.	Wool: Of sheep, washed or not, not dyed .....100 kil.	3	50
	Dyed, shoddy, and other wastes of wool ..... ,,	7	10
169.	Wicks for candles and lamps, of cotton or linen, or of cotton mixed with linen or hemp, also ramie yarn and prepared lint .....100 kil.	47	10
170.	Tartar, crude or purified ..... ,,	3	50

SECTION III.

PRODUCTS OF MANUFACTORIES, WORKSHOPS AND TRADES.

Nos.	Goods.	Duty. M.	P.
171.	Ether not exceeding 0.72 of specific weight at a temperature of + 15° centigrade .....100 kil. gross	176	50
	NOTE.—For ether exceeding 0.72 of specific weight at + 15°, see prohibited goods.		
	Ether, spirituous (Hoffman's drops); ether of camphor (nerve-soothing drops): "nitrosus spirituosus" (sweet spirit of nitre), acetic ether .....100 kil. gross	400	00
172.	Alabaster, wrought, with or without ornaments ..100 kil.	21	20
	NOTE.—Should articles of alabaster be combined with bronze in such quantity that the bronze constitutes the principal value, such articles shall, unless the bronze can be disunited and be appraised separately, pay one half the duty applicable to manufactures of bronze.		
173.	Alcohol and spirits of wine mixed with other substances for medical purposes, such as anti-apoplectic, lavender and rosemary waters, "chlorati ferrici" tincture, and other analogous preparations the principal basis of which consists of spirits of wine and alcohol.....100 kil. gross	400	00
174.	Asphalted felt, and roofing felt, tarred .....100 kil.	2	40
175.	Toys of all kinds, including cards with the alphabet and pictures .....100 kil.	117	60
176.	Artificial flowers, except of paper or leather, including weight of immediate receptacles .....kilog.	35	30
	Separate parts of artificial flowers..... ,,	17	60
	Paper flowers ..... ,,	1	60
	Leather flowers ..... ,,	0	90
177.	Printing type, matrices for moulding type, movable frames of metal or of wood for printers .....100 kil.	5	90
178.	Brushmakers' ware:		
	With fittings of wood or iron, not polished or painted, including painters' brushes of all kinds.....100 kil.	35	30
	With fittings of varnished or polished wood ..... ,,	282	30
	Other. (Dutiable as fancy articles, No. 181.)		
179.	Articles of faïence and porcelain:		
	Crockery and other wares of faïence:		
	White, or of one colour .....100 kil.	11	80
	Note.—Including water-closets of faïence with accessories of copper, brass or iron.		
	Of several colours .....100 kil.	18	80
	Gilt or silvered ..... ,,	32	90
180.	Crockery of white porcelain, of one colour, with coloured or other ornaments, but not gilt, with or without gilt or coloured edges or fillets .....100 kil.	70	60
	With other gilt ornamentation ..... ,,	141	20
	Articles of porcelain or biscuit for household use not coming under crockery such as vases, statuettes &c., neither painted, gilt, nor otherwise ornamented..100 kil.	141	20
	Do., painted, gilt, and otherwise ornamented.... ,,	282	30
	Note 1.—Coats of-arms and monograms are not considered as ornaments.		
	Note 2.—Articles of porcelain not weighing more than 425 grammes, with gilt or silvered ornaments, are dutiable according to No. 181.		
	Note 3.—Real porcelain is recognised by its fracture being white and vitrious and by its being semi-transparent. Faïence is altogether opaque and its fracture is not entirely white.		
	Note 4.—Cases enclosing articles of faïence and porcelain are dutiable according to the component material.		
181.	Fancy articles for personal wear and toilet purposes, ornamental articles for tables and walls, not elsewhere mentioned, plain or combined with other substances:		
	1. Of aluminium, mother-of-pearl, tortoiseshell, ivory, enamel, and amber .....100 kil.	752	90
	2. Of gilt or silvered metals or alloys, not weighing more than 425 grammes each .....100 kil.	752	90
	3. Of gold, silver, or platinum. (Dutiable according to No. 207)		
	4. Of any other material.....100 kil.	188	20
	Note.—Cases for fancy articles are dutiable as wares of the component material.		
182.	Yarn:		
	1. Of cotton, unbleached or bleached.....100 kil.	45	90
	Dyed of all kinds, even combined with tinsel ,,	52	90
	Twisted, dyed or not ..... ,,	70	60
	2. Of linen, hemp and jute:		
	Unbleached or bleached, dyed or not ..... ,,	58	80
	Twisted, or thread..... ,,	70	60
	3. Sail twine..... ,,	5	90
	4. Of wool, of all kinds, even mixed with cotton, linen or hemp:		
	Not dyed.....100 kil.	58	80
	Dyed ..... ,,	70	60
183.	Articles of plaster, such as statues, vases, bas-reliefs &c., white or coloured .....100 kil.	8	20
184.	Crystal and glass wares:		
	1. Of green bottle glass, such as jars, pots, bottles and flasks, even with cast ornamentation....100 kil.	9	40
	2. Window glass of all kinds, not polished..... ,,	21	20
	3. Tiles..... ,,	7	10
	4. Watch glasses..... ,,	117	60
	5. Other: Neither coloured nor polished, also glass vessels and dishes with polished bottoms, rims and stoppers and with cast ornamentation.....100 kil.	21	20
	Coloured, ground ..... ,,	37	60
	Cut and polished:		
	Not coloured, of all kinds ..... ,,	75	30
	Coloured, painted, gilt, silvered, with cut or corroded ornamentation, even with bronze or other ornaments 100 kil.	117	60
	Note.—If the bronze ornaments evidently constitute the principal value of the article, such article shall be dutiable as manufactures of bronze.		
185.	Plate glass and mirrors:		
	1. Of a surface of 2,143 square centimetres or less 100 kil.	47	10
	2. ,, 2,144 to 4,285 square centimetres sq. cent.	0	0 1/8
	3. ,, 4,286 to 6,122 ,, ,, ,,	0	0 1/4
	4. ,, 6,123 to 8,570 ,, ,, ,,	0	0 1/2
	5. ,, 8,571 to 12,243 ,, ,, ,,	0	0 3/4
	6. ,, 12,244 to 16,528 ,, ,, ,,	0	0 7/8
	7. ,, 16,529 to 22,038 ,, ,, ,,	0	0 1/4
	8. ,, 22,039 square centimetres and above .. each	120	00
	Note 1.—The duty on plate glass and mirrors broken during transit shall be levied separately on each piece exceeding 490 square centimetres, calculating the measurement according to the largest rectangular piece that can be cut out of each fragment. Smaller pieces shall be exempt from duty.		
	Note 2.—For unsilvered plate glass a reduction of 30% shall be allowed.		
	Note 3.—Mirror frames shall be dutiable separately (according to 241).		
	Note 4.—Small looking-glasses of a surface not exceeding 612 square centimetres, fitted with common frames, shall pay duty as the mirrors and plate glass mentioned in subdivision 1, frames included.		
186.	Vitrifications and beads, separate or strung, as well as metal beads .....100 kil.	29	40
	Note.—The same articles, set, or in manufactures which may be considered to constitute fancy articles, shall be dutiable according to No. 181.		
187.	Tissues and other manufactures of india-rubber and gutta-percha:		
	1. Without the admixture of other materials, except the following articles .....100 kil.	58	80
	2. With admixture of other materials, except the following articles .. ..100 kil.	105	90
	3. Medical and surgical instruments &c..... ,,	58	80
	4. Boots and shoes of all kinds..... ,,	117	60
	5. Ready-made clothing of all kinds..... ,,	176	50
	Note.—Toys and balls (see No. 175); fancy articles (see No. 181); suspenders and garters (see No. 191); combs (see No. 193); transmission belts (see No. 231); tissues impregnated with gutta-percha (see No. 268); india-rubber and gutta-percha, raw (see No. 149).		
188.	Straw and shavings, manufactured, not specially mentioned:		
	Plaits and tresses.....kilog.	4	20
	Otherwise manufactured, with or without admixture of silk, horsehair, cotton, linen, or hemp, except hats kilog	6	00

SECTION III.—PRODUCTS OF MANUFACTORIES, WORKSHOPS AND TRADES—continued.

Nos.	Goods.	Duty. M.	P.
189.	Hats and bonnets:		
	Of wool, hair, felt, plush, or silk, not specially mentioned ....each	2	40
	Of straw, with or without admixture of silk or other spun material, without ribbons, lace, feathers or flowers ....kilog.	18	80
	Other, without ribbons, lace, feathers or flowers .. ,,	9	40
	Shapes for hats, of all kinds .... ,,	4	70
	Hats and headdresses for women with ribbons, lace flowers or feathers shall pay, according to quality, double the duties stipulated in the present number.		
190.	Human hair, manufactured ....kilog.	4	70
191.	Suspenders and garters, of all kinds ....100 kil.	305	90
192.	Insect powder and fly paper.... ,,	23	50
193.	Combs: of wood, horn, common bone, india-rubber and gutta-percha (other kinds pay according to No. 181) 100 kil.	58	80
194.	Surgical bandages, except those mentioned in No. 187 100 kil.	70	60
195.	Clothing not elsewhere mentioned:		
	1. Mantles for women and other outer clothing, without fur, is dutiable according to the predominating component stuff, with a surtax of 10 %.		
	2. Other clothing for women, as well as men's and children's clothing, including underclothing, such as—shirts, petticoats, drawers (except knitted drawers), collars, shirt-fronts, corsets &c., shall pay 20 % in addition to the duty leviable on the predominant component tissue. Should the above articles be trimmed with lace and flowers, and should it be impossible to separate said trimmings, the entire article will be subject to the duties applicable to lace and to flowers.		
	Note.—Horse-cloths, counterpanes, entirely finished, lined or not, quilted or not; curtains, blinds portières, and other similar finished articles are included in this number.		
	3. Crinolines of stuffs and with springs shall be dutiable as "other clothing for women." (Sub-division 2.)		
	4. Knitted or crocheted clothing (see No. 249).		
	5. Clothing of india-rubber or gutta-percha (see No. 187).		
	Note.—For clothing the exterior stuff shall determine the duty to be paid: in case of doubt, the duty leviable on the most highly taxed fabric shall be applied.		
	Life-saving clothing manufactured with cotton, hemp or other like common tissues, stuffed with a material exempt from duty when imported from abroad..kilog.	1	13
196.	Buttons: 1. Of bronze ....100 kil.	352	90
	2. Of other metals, except buttons of gold, silver, or platinum (see No. 207)....100 kil.	250	80
	3. Of linen, cotton, wool or silk .... ,,	235	30
	4. Of gutta-percha (see No. 187).		
	5. Other .... ,,	94	10
197.	Coral, real, wrought, perforated and strung, set or not, of all kinds ....kilog.	23	50
	Coral, raw, is exempt from duty (see No. 38); for imitation coral, wrought, see No. 181.		
198.	Basketmakers' wares, fine, of cane, osier or other, weighing more than 425 grammes per article ....100 kil.	47	10
	Basketmakers' wares weighing 425 grammes or less shall be dutiable according to No. 181.		
	Note.—Common basketmakers' wares are exempt from duty (see No. 39).		
199.	Cork, wrought, such as stoppers, bungs, &c. ....100 kil.	42	40
200.	Perfumery:		
	1. Rose, lavender, and other aromatic waters: without the addition of alcohol ....100 kil. gross	82	40
	2. Scents, alcoholic, such as eau-de-cologne, &c.: In bottles or in casks....100 kil. gross	400	00
	3. Pomades, refined marrow, and toilet vinegars ,,	258	80
	4. Perfumed powders, tooth powders, fumigating powders, aromatic candles, and other perfumed cosmetics, also fard....100 kil. gross	211	80
201.	Pottery of common earthenware or stoneware:		
	1. Vases and other household ornamental articles, painted, bronzed, gilt, or silvered....100 kil.	21	20
	3. Other wares, except those classed in No. 42.... ,,	7	10
202.	Sealing wax and bottle wax.... ,,	32	90
	Wafers.... ,,	235	30
203.	Candles, torches and wicks, of all kinds .... ,,	21	20
204.	Leather wares:		
	1. Footwear:		
	(a) With trimmings of silk or half-silk .... ,,	564	70
	(b) With uppers of horsehide, or goat, calf, sheep or other superior leathers, undyed and dyed, smooth, stamped or varnished (patent), such as horse, kid, shagreen, box calf, glacé, morocco, chamois and the like, real and imitation; also of lasting or other tissue of wool and cotton (except canvas and silk tissue) ....100 kil.	282	40
	(c) Of wood, trimmed with leather .... ,,	58	80
	(d) With uppers of oil-dressed leather (*Schmierleder*), as also other common footwear not falling under (a), (b) or (c), including shoes, &c., of canvas....100 kil.	141	20
	Notes.—(1) Footwear of bast is free of duty under No. 39. Footwear of indiarubber is dutiable under No. 187. Boots and shoes with uppers of leather or tissue and with soles and heels of indiarubber are dutiable under this tariff No.		
	(2) Sewn uppers pay as complete footwear.		
	(3) When boots and shoes are imported in boxes or cartons and in paper and similar wrappings, the weight of the cartons, &c., is included in the weight on which duty is leviable.		
	2. Gloves of leather, of all kinds; articles of chamois leather, with exception of surgical bandages (see No. 194) ....100 kil.	941	20
	3. Gloves, cut out but not sewn .... ,,	470	60
	4. Whips, riding whips, saddlers' wares, harness of all kinds with buckles; bits and bridles, trunks, portmanteaus, sporting accessories, fencing gloves, and all other leather wares not elsewhere mentioned ....100 kil.	141	20
205.	Marble, porphyry, serpentine, and the like, in wrought articles, with or without ornaments ....100 kil.	8	20
	Note 1.—Should undetachable ornaments of bronze clearly constitute the principal value of the article, such article shall pay one-half the duty applicable to manufactures of bronze.		
	Note 2.—Marble for steps and for window and door frames shall be admitted free of duty, conformably to No. 60.		
206.	Instruments, mathematical and other:		
	Physical, chemical, optical, surgical and the like, not specially mentioned, as well as photographic apparatus with accessories. This No. includes opera-glasses, of black lacquered aluminium alloy, also taxameters for indicating cab fares....100 kil.	105	90
	Spectacles, monocles, opera glasses, with mountings of gold, silver or platinum (see No. 207).		
	Spectacles, with mountings of aluminium, mother-of-pearl, tortoise-shell, ivory, enamel, and amber..100 kil.	752	90
	Spectacles, otherwise mounted.... ,,	105	90
	Note 1.—The cases and boxes enclosing these articles are dutiable according to the component material.		
	Note 2.—Thermometers and barometers with ornaments of bronze or other material shall be dutiable as fancy articles (No. 181).		
	Note 3.—Optical glasses, thermometers and barometers, without ornaments, and other instruments, shall be exempt from duty, according to Nos. 49, 62 and 65.		
207.	Metal wares:		
	Of gold, silver, or platinum:		
	1. Of gold, of all kinds, not specially mentioned, even if set with fine or imitation precious stones or with fine pearls ....kilog.	188	20
	2. Of silver, even if set with fine or imitation precious stones or with fine or imitation pearls ....kilog.	14	10
	3. Of platinum .... ,,	141	20
	Note.—Instruments and utensils of platinum employed in manufactories and laboratories shall be exempt from duty, according to No. 53.		
	4. Trimmings of gold, silver or tinsel, such as spangles, fringes, galloons, cordons, ribbons and similar ornaments ....kilog.	42	40
	5. Gold and silver leaf, real, single or double, in books, including weight of books....kilog.	9	40
208.	Bronze or plated wares:		
	1. Of bronze or similar alloys (except brass and yellow metal) and detached parts of such articles, varnished or not, neither gilt nor silvered, weighing more than 425 grammes each ....100 kil.	235	30
	When such articles weigh 425 grammes or less they shall be dutiable according to No. 181.		
	2. Of bronze and of other non-precious metals, gilt or silvered, as well as plated articles, and articles of alfenide or German silver, weighing more than 425 grammes each....100 kil.	352	90
	When such articles weigh 425 grammes or less they shall be dutiable according to No. 181.		
	3. Knives, forks and spoons of German silver or of alfenide....100 kil.	376	50
209.	Copper and brass wares:		
	1. Household utensils, even combined with wood, iron, leather, or other materials, bellows for domestic purposes....100 kil.	58	80
	2. Tools of all kinds, with or without handles of another material, nails, tacks, screws, wire and wire-rope, tinned or not, also metallic gauze .... 100 kil.	23	50
	Note.—Copper wire, in order to be dutiable at the rate of marks 23 50 per 100 kilogs., must be less than 6 millimetres in the section.		
	3. Articles, other, of wire ....100 kil.	56	50
210.	Tinsel, white or yellow, also imitation gold and silver leaf, in books, including weight of books; foil of all kinds 100 kil.	94	10
211.	Capsules, including weight of boxes .... ,,	282	30
212.	Tin and zinc wares not specially mentioned:		
	1. Polished or painted.... ,,	47	10
	2. Neither polished nor painted .... ,,	17	60
	Note.—Common articles of britannia metal and capsules for bottles are dutiable according to this number.		
	Lead wares not specially mentioned.... 100 kil.	14	10
	Note.—Lead sheets and pipes are dutiable according to No. 154.		
	Cast-iron, malleable iron, and steel wares:		
213.	Heavy manufactures of cast-iron, not further worked, such as pipes and columns, castings not further worked, for buildings, roads, hydraulic works, &c....100 kil.	11	80
	Note.—If such wares are further wrought, the duties shall be augmented by 50%.		
214.	Heavy manufactures of wrought iron, not further worked, such as: anchors, grapnels, axles and tyres for locomotives and railway carriages, also connecting rods, axles, &c., not further wrought ....100 kil.	11	80
	Note.—Should such articles be finished they will be dutiable as machines and parts of machines (No. 231).		
215.	Small articles of cast-iron and very common articles of wrought iron, such as small slabs for heating flat-irons, stove-plates, tripods, stove dampers; vessels of cast-iron, such as frying-pans and cauldrons; stove doors, weights, levers, crow-bars, rail-bolts, fencing, gratings and iron chains, including boom coupling chains, with links exceeding 12 millimetres in diameter ....100 kil.	11	80
216.	Common articles of wrought iron, such as spades, shovels, hay forks, scythes, sickles, rakes, horseshoes, anvils, rivets, nuts, screw bolts, fire-places, stoves for flat-irons, kitchen stoves, axle-boxes, wagon axles, hinges, hatchets		

Nos.	Goods.	Duty. M. P.
	and axes, choppers, bells, flat irons; wrought iron vessels, such as cauldrons and pots; buckets, stove doors, also iron furniture; scales, decimal and centesimal of a weight of more than 42½ kilogs.; wood screws of a length of more than 10 centimetres and chains, including boom coupling chains, with links of 12 centimetres or less, as well as all other similar articles; iron "ice nails" furnished with leather straps and worn with boots are included in this No.; sheet iron tinned or covered with other common metals, and furnished with figures and inscriptions, printed in colours ..... 100 kil.	17 60
	Note 1.—The articles specified in Nos. 215 and 216, or analogous articles, are subject to the duties stipulated even if they are painted with the object of preserving them from rust, and even if they are filed, perforated, planed, or screw cut to an extent necessary for their destination.	
	Note 2.—Should the above-mentioned articles be enamelled or coated with a common metal, a surtax of 40 % shall be levied.	
217.	Articles of wrought iron or of cast-iron, filed, turned, or planed, such as scales of a weight not exceeding 42½ kilogs., scale beams, window hinges and fastenings, screw and filing machine vices, files, rasps, tongs, springs, carriage springs, ventilators, foils, safes and caskets, pokers, damper rests, doors, and handles for stoves, hammers, pincers; frame saws, pit saws, and adjusting saws ("scies à rectifier") with teeth or not, bronzed cast-iron parts for lamps, and other similar articles, neither with decorative painting, gilding, nor otherwise ornamented ..... 100 kil.	29 40
218.	Articles of wrought-iron and of cast iron, polished, such as large edged instruments, common knives, plane irons, cold-chisels, cross-cut chisels, drills, and borers, common hand saws, fret saws and circular saws, skates, coarse scissors, springs for bicycle saddles, nickelled, also unfinished parts of fire-arms, and other articles similar to the above ..... 100 kil.	47 10
219.	Fine hardware, finely polished, finely painted or not, gilt, or otherwise ornamented, or nickeled, with or without handles or fittings of wood, horn, bone, mother-of pearl or similar materials, such as knives, penknives, razors, scissors, tools and instruments, door knobs, chandeliers, side arms, blades of sabres, swords, or daggers, damasked or not with gold or silver, portable fire-arms with or without engraving or fittings, and other similar articles; hardware, possessing an entirely plain and shiny exterior, so that no streaks are visible—dutiable as polished hardware ..... 100 kil.	117 60
	Note 1.—Hardware inlaid or with incrustations or mountings of precious metals shall be dutiable according to No. 181.	
	Note 2.—Knives with handles of alfenide or German silver shall be dutiable as articles of bronze or as plated articles; if they are fitted with gold handles or with silver or silver-gilt handles, they shall pay as gold or silver wares.	
	Note 3.—The boxes, caskets, or cases in which such articles are imported shall be dutiable, as wrought articles of the component material.	
	Cartridges for guns and revolvers:	
	a. Loaded, imported in quantities under 100 kils. .. 100 kil.	47 00
	b. Not loaded, *i.e.* consisting of a case, a load of powder and a wad, but without bullet or shot, imported in quantities under 100 kilos. ..... 100 kil.	70 00
	Note.—The importation of cartridges for guns and revolvers imported in quantities of 100 kilos. and over is only allowed subject to special permission of the Imperial Senate to be applied for in each particular case.	
	Rockets for signals prescribed for the use of Finnish steamships, and denoting cartridges for railways ... kil.	0 25
220.	Nails, forged or cut, of a length of 5 centimetres or more, as well as nails for ships ..... 100 kil.	14 70
	Nails, forged or cut, less than 5 centimetres in length, as well as tacks, upholsterers' nails and wire nails .. 100 kil.	17 60
	Note.—Nails which are galvanized or coated with another metal shall pay a surtax of 25 %.	
	Horse nails of any length ..... 100 kil.	17 60
221.	Implements for agriculture and for dairies:	
	a. Tools, implements, and apparatus not specially mentioned, exclusively employed for agriculture, and parts thereof ..... 100 kil.	10 60
	Note.—Mills, saw-mills and motors pay as machines (No. 231).	
	b. Instruments, machines and apparatus exclusively employed in dairies, and parts thereof, also recipients for the conveyance of milk ..... 100 kil.	11 80
222.	Sheet iron and steel, tinned (tin plate), or coated with other common metals ..... 100 kil.	8 20
223.	Wire of iron or steel of a diameter of less than 6 millimetres, not coated with other metals ..... 100 kil.	14 10
	Do., do., coated with other metals ..... ,,	17 60
224.	Articles of sheet iron, varnished or tinned, not painted, gilt, or otherwise ornamented, bicycle wheel rims of wood, covered with lacquered iron, also manufactures not elsewhere mentioned of iron or steel wire .. 100 kil.	47 10
	Do., do., painted, gilt, or otherwise ornamented .. ,,	94 10
	Note.—Bird cages of iron or steel wire are dutiable as the foregoing.	
225.	Cables, of iron or steel wire; also rope and gauze of iron wire coated or not with other metals ..... 100 kil.	20 60
226.	Needles for saddlers and packers; bodkins, sailmakers' and knitting needles, pins, awls, and hair-pins .... 100 kil.	188 20
	Sewing and other needles ..... ,,	376 50
227.	Hooks and eyes, and crochet hooks ..... ,,	188 20
228.	Hand cards ..... ,,	20 60
229.	Pipes, drawn, galvanized ..... ,,	3 80
230.	Large manufactures of sheet or plate iron, such as steam-boilers, cisterns, refrigerators, chimneys, bridges, and parts thereof, &c., not being detached parts of machines imported with the same ..... 100 kil.	11 80
231.	Machines, motors, apparatus, and tools not specially mentioned:	
	a. Entire, such as: locomotive, portable steam engines, turbines; spinning, weaving, wood-working, and paper-making machines; mills and saw mills, fire engines, forge bellows, &c.	
	b. Parts and accessories of machines, such as: gearing, steam cylinders, and pump chambers, frames, plates, tyres, axles, connecting rods, valves, ventilators, machine rag-cutting knives, gears, friction plates, combs for linen or hemp, cards (except hand-cards), spindles, grooved and polished cylinders, compressing cylinders, springs; bobbins, shuttles: capstans; ungraved cylinders and plates, as well as other similar parts of machines.	
	1. Of iron or steel, with integral parts of copper and other common metals or their alloys, as well as of wood and other materials ..... 100 kil.	14 70
	Note 1.—Transmission belting and rope, and fire-engine hose pay duty according to the foregoing subdivision.	
	Note 2.—Wheels of locomotives and railway cars of wrought iron or steel are exempt from import duty.	
	2. Of copper or other common metals, even if iron or steel are combined therewith in a small quantity ..	58 80
	c. Electro-technical machines and apparatus, as well as parts and accessories thereof ..... 100 kil.	47 10
	d. Accumulators and galvanic batteries, including parts and accessories thereof, also isolated cables and conduits for electro-technical purposes ..... 100 kil.	12 00
	Electro-technical machines and apparatus weighing more than 2,000 kil. chiefly composed of iron come under subsection *b.* 1 of this No.	
	Wares of asbestos, except asbestos powder and clothing 100 kil.	12 00
	Note.—The duties on asbestos clothing are increased by 20 %; asbestos powder is dutiable under No. 11.	
	Machine packing of asbestos ..... ,,	12 00
	Other ..... ,,	14 70
231*a*.	Sailing ships of iron or steel of 700 tons gross tonnage, or less; all steamships of wood, as well as all those of iron or steel, of 400 to 700 tons gross tonnage, classed at Lloyd's or registered in the French *Bureau Veritas* on price of purchase (1) ..... *ad val.*	2 %
	Other steamships, as well as steam launches, not decked, or half decked, on price of purchase ..... *ad val.*	4 %
232.	Fish hooks with accessories, and fishing lines ..... 100 kil.	282 30
233.	Musical instruments, as well as accessories:	
	1. Pianos, of all kinds ..... each	100 00
	2. Portable organs, harmoniums, piano-organs; large barrel organs, and harps ..... each	30 00
	3. Other ..... 100 kil.	235 30
	Note.—The boxes or cases in which musical instruments are imported shall be exempt from duty.	
	4. Accessories of musical instruments imported separately, such as bows, strings of all kinds, tuning forks, key-boards, hammers, metronomes, etc. 100 kil.	117 60
234.	Caps for men, without fur ..... each	0 80
	Note.—Caps trimmed with fur are dutiable according to No. 239.	
235.	Paper: Writing paper, white, coloured, or marbled, white glazed paper ..... 100 kil.	52 90
	Letter paper, white or coloured, as well as paper for playing cards ..... 100 kil.	68 20
	Printing and packing paper, waste paper, blotting paper, and wall paper, white or coloured ..... 100 kil.	41 20
	Surface-coated paper, thick or fine, white or coloured; labels for bottles, flasks, boxes, &c., without silvered or gilt ornaments, also paper with printed forms, white or coloured, neither gilt nor silvered ..... 100 kil.	117 60
	Paper (except paper hangings), gilt, silvered, printed or embossed, with borders, designs, mottos, arabesques, monograms and coats-of-arms, in sheets or in bands; cigarette paper, tracing paper, rice paper, tissue paper, Chinese paper for wrapping purposes; cardboard blanks for visiting cards; labels for bottles, flasks, boxes, &c., gilt or silvered; letter envelopes, and articles of cardboard or paper; ornamented lamp-shades, and all kinds of paper not specially mentioned ..... 100 kil.	176 50
236.	Boxes of cardboard for powders and pills, with pharmaceutical labels and marks ..... 100 kilog.	94 10
	Note.—Paper with pictures, mottos, music, or text of music, is subject to censorship.	
	Paper hangings of all kinds, and dadoes ..... 100 kil.	52 90
	Account books, even ruled and bound, also book-bindings of all kind ..... 100 kil.	141 20
	Drawing paper, white or coloured, music paper, ruled or not; patterns for embroidery, coloured or not; card paper, not surface coated ..... 100 kil.	41 20
	Books:	
	1. Published in Finland and reprinted abroad:	
	a. Not bound ..... kil.	2 00
	b. Bound in cloth or paper, not gilt-edged ..... kil.	2 50
	c. Otherwise bound, even gilt-edged ..... kil.	3 00
	2. Printed in Finland and bound abroad:	
	a. Bound in cloth or paper, not gilt-edged ..... kil.	0 50
	b. Otherwise bound, even gilt-edged ..... kil.	1 00
237.	Articles of papier mâché and carton-pierre, neither varnished nor painted ..... 100 kil.	4 70
	Do. do., varnished, painted, gilt, or silvered, even with ornaments or incrustations ..... 100 kil.	82 40
	Note.—Anatomical reproductions of carton-pierre are, according to No. 68, exempt from duty.	

(1) Lifeboats of oiled sail-cloth the hulls of which are formed of cushions stuffed with reindeer hair and in which wood enters in a very slight proportion shall be dutiable at the rate of 10 marks per 100 kilogs.

SECTION III.—PRODUCTS OF MANUFACTORIES, WORKSHOPS AND TRADES—continued.

Nos.	Goods.	Duty. M. P.
	Press paper, paper for sheathing vessels and for roofing, of all kinds; emery, glass, or sand paper, pasteboard for stereotyping, bookbinding, saddlery, and shoe making .....100 kil.	3 50
	Note.—Asphalted felt or tarred felt for sheathing, pay according to No. 174.	
	Paper pulp, wood, straw, and vegetable fibre pulp, chemically prepared .....100 kil.	5 90
238.	Umbrellas and parasols:	
	1. Umbrellas of silk or half-silk .....each	3 20
	of wool ..... ,,	1 20
	of other stuffs, as well as umbrella frames, finished with handles ... .each	1 00
	2. Parasols of silk or half silk, lined ..... ,,	3 20
	Not lined; parasols of woollen tissues ..... ,,	1 20
	Of other stuffs, as well as parasol frames, finished, with handles .....each	0 80
239.	Peltries: Skins of the Zibeline, black fox, fitchet, Chinchilla, Marten and of the swan .....100 kil.	435 30
	Skins and tails of the musk rat ..... ,,	105 90
	Other, except seal-skins. (See No. 284) .... ,,	211 80
	Note 1.—Sheep-skins, neither dyed nor prepared, are exempt from duty.	
	Note 2.—Articles of fur, such as linings for coats, muffs, caps, &c., shall be subject to a surtax of 30%, and made up peltries and fur-clothing covered with stuffs to a surtax of 50%.	
240.	Pocket-books, cases, note-books, agendas, purses, cigar-cases, albums, reticules and satchels:	
	Of silk or half silk ..... 100 kil.	752 90
	Other articles are dutiable according to No. 181	
241.	Frames for mirrors and pictures, except metal frames ,,	70 60
	With mirrors and pictures .....metre	1 00
	Note.—Small pictures and prints, having less than 612 square centimetres, with frames of mirror-glass, wood or other common materials, shall be dutiable as small mirrors at the rate of 47 marks 10 penni per 100 kilogs. Metal frames pay, in all cases, as manufactures of the component metal, including the weight of the picture or mirror, should it be impossible to separate the latter.	
242.	Slate, wrought; slabs, framed tablets and all kinds of slate pencils .....100 kil.	9 40
243.	Pens of all kinds, pen-holders, pencil-holders, pencils, pencil sharpeners, black chalk in sticks or in pencils, ink-stands and pen wipers .....100 kil.	235 30
	Note.—Should such articles be imported in boxes or on cardboard they shall pay duty with the weight of the same.	
244.	Joiners' and turners' wares:	
	I. Weighing more than 425 grammes each:	
	1. Neither varnished, polished nor veneered ..100 kil.	4 70
	2. Varnished, polished, veneered, with gilt or silvered ornaments .....100 kil.	21 20
	Gilt, silvered, or with ornaments of bronze or other materials and inlaid..... 100 kil.	58 80
	Note 1.—Handles, feet, rings and castors shall not be considered as bronze ornaments.	
	Note 2.—Furniture upholstered with leather or stuffs shall, when classed in subdivisions 1 and 2, pay a surtax of 25 %, but they shall be subjected to no surtax when comprised in subdivision 3.	
	II. Weighing 425 grammes or less pay duty according to No. 181, with the exception of:	
	Bird cages of wood and shoemakers' pegs ....100 kil.	4 70
	Walking sticks and pipe stems ..... ,,	282 30
	Brush handles, umbrella handles and other similar articles of wood:	
	a. Neither varnished, polished or veneered 100 kil.	9 40
	b. Varnished, polished or veneered..... ,,	42 40
245.	Snuff boxes are dutiable according to No. 181.	
246.	Trimmings not elsewhere mentioned, such as fringes, tassels, cordings, &c.:	
	of silk or half-silk .....100 kil.	823 50
	of wool or half-wool ..... ,,	352 90
	of other materials ..... ,,	235 30
247.	Fans are subject, according to kind, to double the duty applicable to the fancy articles mentioned in No. 181.	
248.	Lace and tulle:	
	Lace of all kinds, of cotton ..... kilog.	11 80
	,, of linen, hemp, wool, and silk (blonde) ..... ,,	23 50
	Tulle of all kinds, of cotton..... ,,	3 30
	,, ,, other materials..... ,,	14 10
249.	Hosiery and crocheted goods, not elsewhere mentioned:	
	of silk or half-silk .....100 kil.	823 50
	of wool or half-wool..... ,,	423 50
	of other materials ..... ,,	294 10
	Note.—Woven gloves are dutiable according to this number.	
250.	Feathers of the ostrich, marabou, bird of paradise, and all other ornamental feathers, including weight of boxes, kilog.	35 30
251.	Bedding stuffed with feathers, down, hair, horse-hair, cork, wool, or vegetable hair, or fitted with springs ....100 kil.	58 80
	Note.—Bedding imported by travellers as baggage is exempt from duty.	
252.	Horsehair, wrought: Tissues .....100 kil.	41 20
	Sieves and brushes..... ,,	23 50
	Other manufactures ..... ,,	94 10
253.	Pipes, tobacco: Without fittings:	
	of meerschaum ..... ,,	752 90
	of porcelain ..... ,,	82 40
	other ..... ,,	23 50
	With fittings: of silver..... ,,	1411 70
	of common metals ..... ,,	282 30
	Note.—Cigar-holders are dutiable according to No. 181.	

Nos.	Goods.	Duty. M. P.
254.	Carvings of wood:	
	Weighing more than 425 grammes each:	
	gilt or silvered .....100 kil.	82 40
	other ..... ,,	21 20
	Weighing 425 grammes or less each, dutiable according to No. 181.	
255.	Soap: Perfumed, or soap in powder .....100 kil. gross	105 90
	Other, also soft soap .....100 kil.	21 20
256.	Ropes, even of coir (not including wire ropes) .... ,,	14 00
257.	Matches, chemical ..... ,,	32 90
258.	Clocks and watches:	
	1. Works of all kinds, without frames or cases, complete set	2 00
	Note.—Frames and cases are dutiable according to the component material. Should it be impossible to separate the mechanism, duty shall be levied according to the total weight, and according to the material of which the frames and cases are composed.	
	2. Wall clocks of wood, common, with works of copper or wood .....each	0 80
	3. Tower clocks ..... ,,	40 00
	4. Watches with cases: of gold or gilt ..... ,,	4 00
	Of silver or other metals, with or without gold or gilt edges .....each	2 00
	Note.—Astronomical watches and chronometers are exempt from duty according to No. 65.	
	5. Springs, wheels, hands, dials, and other parts of watches; watch keys imported separately, with the exception of those considered as fancy articles and classed in No. 181 .....100 kil.	70 60
259.	Wax: Articles of white, yellow, or coloured wax, except the wax figures classed in No. 68 and the tapers dutiable according to No. 203.....100 kil.	23 50
260.	Scales, with accessories, as well as sets of foreign weights 100 kil.	41 20
	Note.—Iron weights are classed in No. 215; beams of balances, decimal balances and Roman balances are dutiable according to Nos. 216 or 217.	
	Woven manufactures: I. Tissues:	
261.	*A.* Of Cotton:	
	1. Bookbinders' cloth.....100 kil.	117 60
	2. Plush and velvet ..... ,,	329 40
	3. Light fabrics: such as gauze, muslin, lawn, crape, &c., of which more than 18 square metres enter into one kilog. .....100 kil.	635 30
	4. Other kinds, close-woven:	
	Unbleached, bleached, or of one colour .... ,,	200 00
	Printed or woven in several colours..... ,,	305 90
	5. With small designs or stripes woven of wool or silk pay an additional 20 %.	
	Note.—Tissues of cotton in the warp or woof of which wool or silk enters shall be considered as tissues of wool or of half-silk.	
262.	*B.* Of wool, with or without admixture of cotton, linen or other textile materials, with the exception of silk:	
	1. Fulled:	
	Cloth, half-cloth, cashmere, and woollen satin....	588 20
	Flannel, baize, frieze, blankets, and travelling rugs, horse cloths .....100 kil.	329 40
	Other kinds ..... ,,	470 60
	2. Not fulled:	
	Light, of which more than 10 square metres enter into 1 kilog.....100 kil.	847 00
	Other kinds, close-woven, including plush ,,	376 50
	Note.—If with interwoven designs or stripes of silk, the duties shall be augmented by 20 %. Should silk enter in the warp or woof, such goods shall be considered as tissues of half-silk.	
	3. Turkish shawls, neckerchiefs and sashes; French *ternaux* and *demi-ternaux* shawls, and similar shawls, as well as borders, braidings, and the like .....kilog.	18 80
	4. Woollen tissues, fulled or not, not dyed, for manufactories, such as machine-felt, press cloth, sacks, and cloth list; cotton cloth, folded three times—used as stiffening for shoes and treated with a solution containing amidine .....100 kil.	70 60
	5. Bunting ..... ,,	141 20
	6. Carpets, woven of wool ..... ,,	188 20
	Of felt and Russian felt..... ,,	70 60
263.	*C.* Of linen or hemp, with or without admixture of cotton:	
	1. Cambric and lawn .....100 kil.	705 90
	2. Linen tissues of all kinds ..... ,,	423 50
	3. Damasked linen ..... ,,	470 60
	4. Ticking..... ,,	94 10
	5. Sail cloth and tissues for carpets, of linen, hemp, or jute .....100 kil.	70 60
	6. Other kinds..... ,,	423 50
	Carpet tissues of coir..... ,,	70 60
264.	*D.* Of silk:	
	1. Transparent, such as gauze, gauze-muslin, crape, &c. .....kilog.	42 40
	2. Plush ..... ,,	18 80
	3. Other kinds, including those brocaded with gold or silver.....kilog.	23 50
	Note.—Velvet is dutiable as pure silk tissue, other, if the face is of silk and the reverse of cotton.	
265.	*E.* Of half-silk:	
	1. Plush .....kilog.	18 80
	2. Other kinds..... ,,	11 80
266.	II. Ribbons and chenille:	
	1. Of velvet, silk plush, or of pure silk ..... ,,	18 80
	2. Of half-silk ..... ,,	9 40
	3. Of wool or half-wool..... ,,	3 80
	4. Other kinds..... ,,	2 80
267.	III. Embroidering cloth (canvas, marly, &c.):	
	1. Of silk ..... ,,	8 20
	2. Of wool..... ,,	4 20
	3. Other kinds..... ,,	2 90
	Note.—Tapestry, partly finished, shall pay duty with a surtax of 20 %.	

Nos.	Goods.	Duty. M. P.
268. IV.	Oiled cloth:	
	1. Of silk or taffeta .....100 kil.	823 50
	2. Other kinds, including stuffs impregnated with gutta-percha and prepared canvas for artists 100 kil.	70 60
	Note.—Peaks and other accessories of oil-cloth for caps pay according to sub-division 2.	
269. V.	Sacks of coarse tissues.....each	0 10
270. VI.	Hose and buckets of linen or hempen tissues..100 kil.	7 10
	Coarse tissues for sacks, of hemp or jute ....100 kil.	7 10
	Carpets of fulled hair, thickly coated with oil paint (*boulinicon*) ..... 100 kil.	7 10
271. VII.	Fishing nets of all kinds ..... ,,	9 40
272. VIII.	Bolting cloth, of silk or of wool, and sieves made therewith .....100 kil.	94 10
273.	Vehicles:	
	1. Carriages with four wheels:	
	With springs, covered .....each	300 00
	,, ,, half-covered ..... ,,	150 00
	,, ,, uncovered ..... ,,	60 00
	Without springs, covered..... ,,	100 00
	,, ,, half-covered ..... ,,	50 00
	,, ,, uncovered ..... ,,	20 00
	2. Carriages with two wheels, of all kinds:	
	With springs ..... ,,	30 00
	Without springs ..... ,,	15 00
	3. Sleighs, covered ..... ,,	60 00
	,, half-covered..... ,,	30 00
	,, uncovered, painted or varnished ..... ,,	10 00
	Note.—Common sleighs, not painted or varnished, are, according to No. 57, exempt from duty.	
	4 Hand-carts, small, and perambulators:	
	With springs .....each	5 00
	Without springs..... ,,	1 50
	5 Carts: With springs ..... ,,	20 00
	Without springs ..... ,,	8 00
274.	Railway carriages:	
	1st and 2nd class, also mail vans ..... ,,	1000 00
	3rd class..... ,,	800 00
	Carriages for goods, covered ..... ,,	400 00
	,, ,, uncovered ..... ,,	300 00

PART III.

GOODS WHOSE IMPORTATION IS PROHIBITED.

275. Ether, exceeding a specific weight of 0.72 at a temperature of 15° Centigrade.
Brandy, with the exception of French brandy or cognac.
276. Cannon, mortars, bullets, shells, and other warlike material; also military arms and cartridges for the same.
277. Cocculus Indicus berries.
278. Gunpowder; nitro-glycerine and other explosives substituting gunpowder.
279. Ecclesiastical ornaments of the orthodox faith, provided no permission has been obtained from the competent ecclesiastical authority; should such permission have been accorded, said articles will pay according to the component material.
280. Air-guns, as well as sticks with swords, daggers or other concealed arms.
281. Small Finnish and Russian money, of copper or silver, as well as all foreign copper or silver money of a low standard.
282. Playing cards.
283. Bedding, except that mentioned in No. 251.
284. Skins and fur of seals.

Note 1.—A decision of the Council of Ministers, sanctioned by the Emperor on the 1st. Aug. 1910, prohibits until further orders the importation into Finland of rifled guns, of revolvers and pistols of all kinds, also of cartridges and other ammunition for said arms.

Note 2.—Under various regulations, horned cattle, swine, and the flesh and other raw products of such animals, also horses entering from certain countries, are prohibited to be imported into Finland.

From this rule are, however, excepted untanned hides and skins, completely dried or salted, which are allowed to be imported subject to compliance with the conditions laid down in the Notification of the Imperial Senate, dated Nov. 29, 1910.

EXPORTATION.

Nos.	Goods.	Duty. M. P.
1.	Bone, unwrought, even crushed or ground.....100 kil.	1 40
2.	Rags of all kinds ..... ,,	17 60

The export duties on sawn wood, on sawn beams and other large timber are provided for by special regulations.

TABLE OF TARE ALLOWANCES.

A.—Importation.

Goods.	Various packages.	Cases.	Casks.	Sacks of canvas, hair and matting. Single.	Double.	Treble.	Baskets. Single.	Double.
	Percentage to be deducted.							
I.—Dry substances. a. Aliments.								
Mustard: dry	—	—	20	—	—	—	—	—
In tin recipients.....	12	—	—	—	—	—	—	—
In glass recipients.....	30	—	—	—	—	—	—	—
Cacao, in the bean	—	—	12	2	4	—	—	—
Note.—Ground cocoa and chocolate imported in paper packages pay according to gross weight.								
Lemon, orange and bitter-orange peels, without sugar.....	—	—	—	2	4	—	6	—
Coffee and chicory, roasted	—	—	12	2	4	—	5	8
Laurel leaves	—	—	—	2	4	—	6	—
Laurel berries.....	—	—	12	2	4	—	5	8
Spices: nutmeg flowers and cardamoms	—	18*	—	4	8	—	—	—
Cinnamon	—	18*	—	—	—	—	—	—
Aniseed, fennel and badian seed.....	—	14	14	—	—	—	—	—
Vanilla in tin boxes	14	—	—	—	—	—	—	—
All other spices	—	12	12	2	4	—	6	10
Rice	—	—	10	2	4	—	—	—
Sago	—	14	12	2	4	—	—	—
Note.—Sago imported in paper packages is dutiable with the weight of the same.								
Sugar: refined, in loaf, lump, or powder	—	15	13	—	—	—	—	—
Raw, except Javanese sugar in boxes	—	15	—	2	4	6	—	8
Javanese sugar, in boxes	—	—	—	—	—	—	—	10
Tobacco: in the leaf or in rolls	—	20	15	—	—	—	6†	—
Note.—Cigars and cut smoking tobacco shall be dutiable on net weight. Should the tobacco be enclosed in sacks, it shall be weighed with the same.								
In bales of canvas or matting, with cordage	4	—	—	—	—	—	—	—
In bales of canvas, with bast or shavings.....	15‡	—	—	—	—	—	—	—
In plaited bales, with bast or shavings, with or without canvas.....	12‡	—	—	—	—	—	—	—
In seroons	9	—	—	—	—	—	—	—
Snuff	—	28	30†	—	—	—	—	—
,, in earthenware receptacles	45	—	—	—	—	—	—	—
Tobacco stems	—	—	10	—	—	—	—	—
Fruits: nuts of all kinds, almonds, chestnuts and carobs	—	16	14*	2	4	6	6	10
Dried, with the exception of the following	—	12	12	2	4	6	6	10
Raisins	—	18	14	—	—	—	—	—
Prunes and figs	—	14	10	—	—	—	6	10
Currants	—	12	15	—	—	—	—	—
Hops	—	—	—	2	4	—	—	—
Tea, in paper packets, or in boxes, without sheet-lead.....	—	22	—	—	—	—	—	—
In boxes lined with sheet-lead.....	—	33	—	—	—	—	—	—
In boxes, without lead, with covering of calf skin	—	30§	—	—	—	—	—	—
In boxes lined with sheet-lead, without covering.....	—	30	—	—	—	—	—	—
In boxes lined with sheet-lead and with covering of calf-skin	—	40	—	—	—	—	—	—
In boxes, with receptacles of sheet-lead	—	35	—	—	—	—	—	—
b. Materials for Manufactories, &c.								
Cotton, spun	—	20	20	—	—	—	—	—
,, In bales.....	8	—	—	—	—	—	—	—
Borax, refined or not	—	10	10	—	—	—	—	—
Tartar, refined or not	—	10	10	—	—	—	—	—
Resin, white, galipot, colophony, and American resin	—	15	17	—	—	—	—	—
Sponges	—	25	30	7	—	—	—	—
Gum arabic, gum Senegal, gum gambogia, gum tragacanth, copal, sandarac, and all gums not elsewhere mentioned	—	18	10	2	4	—	5	—
Alum	—	10	10	2	4	—	—	—
Colours and colouring substances:								
Aniline in tin receptacles.....	15	—	—	—	—	—	—	—
White lead and minium	—	—	8	—	—	—	—	—
Indigo, compressed.....	—	22	—	—	—	—	—	—
,, not compressed.....	—	30	—	—	—	—	—	—
,, in seroons	14	—	—	—	—	—	—	—
Cinnabar, in double cases, in double leather bags, or in casks	15	—	—	—	—	—	—	—
Cochineal	—	—	—	1½	—	—	—	—
Archil and lac-dye	—	20	—	—	—	—	—	—
Arnotto in earthenware receptacles	40	—	10	—	—	—	—	—
,, in baskets with canvas ..	5	—	—	—	—	—	—	—
,, in baskets enclosed in casks	15	—	—	—	—	—	—	—
Safflower, in bales	5	—	—	—	—	—	—	—
Saffron in tin receptacles.....	20	—	—	—	—	—	—	—
Colours, colouring substances and extracts, other, not mentioned in the tariff, in tin receptacles.....	12	10	10	2	4	—	5	8
Starch	—	10	10	—	—	—	—	—
Incense.....	—	20	12	—	—	—	—	—
Benzoin and Balsam of Tolu	—	14	—	—	—	—	—	—
Linen yarn, in bales.....	8	—	—	—	—	—	—	—
Metals: Antimony	—	—	10	—	—	—	—	—
Orpiment, realgar, and arsenic	—	—	10	—	—	—	—	—
,, in double casks.....	15	—	—	—	—	—	—	—
Litharge and litharge of silver	—	—	8	—	—	—	—	—

* Surrounded or not with straw

† With or without canvas.

‡ The tare of 15 % and 12 % for bales with bast shall only be accorded when the tobacco is entirely covered by the bast. In contrary cases the goods shall be dutiable according to net weight.

§ The tare of 30 % is not applicable to wooden boxes lined with thin sheets of tin. The actual net weight of the tea is to be taken as the basis for assessing duty.

TABLE OF TARE ALLOWANCES—continued.

Goods.	Various packages.	Cases.	Casks.	Sacks of canvas, hair and matting. Single.	Sacks of canvas, hair and matting. Double	Sacks of canvas, hair and matting. Treble.	Baskets. Single.	Baskets. Double.
	Percentage to be deducted.							
Tin-foil and tin in bars	—	10	6	—	—	—	—	—
Steel, not wrought, and spelter or zinc in sheets	—	7	7	—	—	—	—	—
Chalk	—	—	8	—	—	—	—	—
Sal ammoniac, refined or not	—	10	—	—	—	—	—	—
Gallnuts and dividivi	—	12	12	2	—	—	—	—
Soda, in iron receptacles	20	—	10	—	—	—	—	—
Phosphorus, in tin receptacles containing water	25	—	—	—	—	—	—	—
Chemical products, except chloride of lime	—	10	10	2	4	—	—	—
Chemical products in receptacles of glass	30	—	—	—	—	—	—	—
,, ,, ,, of earthenware	40	—	—	—	—	—	—	—
Chloride of lime	—	—	12	—	—	—	—	—
Silk, raw or spun, of all kinds	—	25	—	—	—	—	—	—
Silk in bales	10	—	—	—	—	—	—	—
Shellac	—	25	15	2	4	—	—	—
Wool, spun of all kinds	—	25	—	—	—	—	—	—
Note.—Wool prepared for warps, wound on wooden bobbins shall be weighed with the bobbins, for which a tare allowance of 25 % of the gross weight of the wool will be accorded.								
Wool, spun, of all kinds, in bales	8	—	—	—	—	—	—	—
c. Manufactured Products.								
Nails of iron	—	20	12	1	2	—	—	—
Cork, wrought	—	—	—	5	10	12	—	—
Tin plate	—	7	7	1	2	—	—	—
Scythes, sickles, chaff-cutters, pruning shears, and knives for trimming hedges	—	18	18	—	—	—	—	—
Vessels, plates, and dishes, of faïence, porcelain or glass	—	35	30	—	—	—	25	—
Wire of iron, steel, copper, or brass	—	7	7	1	2	—	—	—

General observation.

Tissues, bands and ribbons of cotton, linen, silk, or wool wound on boards bobbins, or cardboard, or in several packages, must be weighed with the same without deduction of any tare.

Cotton yarns wound on wooden bobbins or cardboard are excepted; for which goods a tare allowance of 33⅓ % of the gross weight will be granted.

Wet substances.

All wet substances except those mentioned below:

	Per cent.
In large casks	20
In ordinary casks	17
In glass receptacles	30
In earthenware receptacles	40
In tin receptacles	12
Capers, olives, anchovies and all kinds of fish preserved in ordinary wooden receptacles	25
Oil of turpentine and other kinds of turpentine in double casks	30
Mercury in cast-iron receptacles	20
,, in leather bottles enclosed in casks	15

B.—Exportation.

In cases and casks	10
In cloth sacks	2
In sacks and matting	3

SPECIAL REGULATIONS FOR THE APPLICATION OF THE CUSTOMS TARIFF.

1.—The duties stipulated in the tariff apply to goods imported from, or exported by sea to a foreign country by Finnish vessels authorized to import goods, also by Russian vessels, and by foreign vessels which, according to treaties, enjoy the same privileges as Finnish vessels, or by the Swedish and Norwegian land frontier, and, in winter, by the Gulf of Aland or the Gulf of Bothnia. The duty on goods imported or exported on vessels which do not enjoy the same privileges as Finnish vessels shall be increased by 50 %.

Goods, the exportation of which is not prohibited, exported from Finland, may be re-imported exempt from duty for a period of two years from their exportation if they cannot be stamped, and for a term of four years if they can be stamped, but on condition that their exportation be proved by the Customs registers, and confirmed by the commercial documents of the Consul, by a competent authority, or otherwise, and is relating to goods which can be stamped, on condition that such goods bear the stamp of the Finnish Custom-house delegated to stamp goods on exportation.

If the above-mentioned proofs are conclusive as regards the identity of the goods presented, an authorization to re-import them will be granted by the Custom-house, otherwise it can only be granted by the Customs Department according to the declaration furnished by the Custom-house of import.

2. Goods imported into Finland from Russia, or vice-versa, are subject to special regulations.

3. Goods are considered as being exempt from duty only when it is so stipulated in the tariff or when they are admitted free of duty in virtue of a special authorization (See § 5 of the regulations applicable to articles imported by travellers for personal use and to ships' provisions).

4. Only those goods whose importation is prohibited in the tariff, or which in the future may be prohibited, shall be considered as prohibited goods.

For goods which are prohibited but whose entry is allowed in virtue of a special authorization, the duties shall be levied conformably to the prescriptions which must always accompany such authorization. Grape wine and other beverages in bottles shall only be cleared inwards when they are packed in cases, hampers or casks.

5. Clothing, body linen, furs, fur coats, boots and shoes, arms, watches, rings, boxes, buckles, victuals, provisions, vessels, baskets, cases, trunks, valises, and other articles for the personal use of a traveller during a journey, imported across the frontier or through a port of Finland shall, according to the standing and condition of each person, be exempt from duty. Should the luggage which arrives at a Finnish frontier or in a Finnish port be unaccompanied by the traveller, and should the traveller not present himself, in the first instance, within three days, and in the second, within eight days, or should he in the interval arrive with other goods, which are not for his personal use, he shall pay Customs duty on all dutiable goods, with exception of clothing and body linen. The foregoing shall also apply to luggage arriving after the traveller, or at another place, when such traveller has brought luggage with him. In no case can prohibited goods be imported.

6. Carriages and sleighs of travellers which enter into Finland by land or by sea and which are not exempt from duty according to No. 57 of the tariff shall pay the duties stipulated in No. 273; a receipt for such payment shall be delivered to the traveller at the frontier, or in one of the Finnish ports, by the competent Custom-house authorities who must affix a special seal on said vehicles; should the seal be found intact on the re-exportation of the sleigh or carriage the duties paid shall, on presentation of the above-mentioned receipt, be refunded to the traveller.

A traveller having exported a carriage or sleigh from Finland can, on its return, enter the same duty-free, provided that he can prove, either by a Custom seal affixed to the vehicle at the time of exportation or by any other means, that the carriage or sleigh is really the one which was exported from the country.

7. The master of a Russian or Finnish sailing vessel arriving in a Finnish port from a foreign or Russian port, other than ports in the Baltic Sea or in the Gulf of Finland, shall be entitled to land free of duty the provisions enumerated below in the quantity stated; for vessels arriving from foreign ports of the Baltic Sea or the Cattegat, for every member of the crew and for every passenger, 425 grammes of coffee, 850 grammes of sugar, 850 grammes of rice, 106 grammes of tea, 212 grammes of tobacco, 2.6 litres of wine, 2.6 litres of brandy.

For vessels arriving from other foreign ports or from Russian ports except those on the Baltic Sea or in the Gulf of Finland, double the quantity of the provisions above enumerated. Attention is called to the fact that wine and brandy cannot be substituted for each other under the above clauses, so that any shipmaster having less than the allowed quantity of one article cannot on account of such deficiency claim any greater allowance of the other; and further, that when coffee, rice, sugar, tea, tobacco are found to exceed a vessel's proper allowance under the above clauses such excess shall unconditionally be entered for duty unless the vessel at once clears again for a foreign voyage.

If on a Finnish or other vessel arriving from a foreign port, and about to clear again for a foreign voyage, the six above-enumerated stores are found to exceed the quantities hereinbefore fixed, the master may declare the excess for re-exportation, in which case such excess of stores shall be kept under Customs seal and be subject to the specially prescribed control in a bonded warehouse or in some safe and proper place on board the vessel until the ship sails again. Should, however, a portion of this excess of stores, on account of the prolonged sojourn of such vessel in a Finnish port, be required for the use of the crew on board, such portion may be given out according to the exigencies of the case, and the stores thus delivered shall be deducted from the quantity entered on the manifest for re-exportation. When the quantity of brandy exceeds the allowance prescribed in the present paragraph as admitted duty free, but does not exceed double said allowance, the excess shall be dutiable according to No. 73 of the tariff; the quantity exceeding double the allowance shall be confiscated and the master shall be held responsible for fraudulent importation.

Stores, other than those referred to above, which have not been consumed during the sojourn of a vessel in a Finnish port or on which import duties have not been paid, may be re-exported on the same vessel, provided that the formalities of control be complied with.

The preceding dispositions are also applicable to Russian and Finnish vessels, barks and boats coming into Finland from a Russian port of the Baltic Sea or the Gulf of Finland. The vessels shall pay the duties in question, either in the Custom-house or in a coastguard station, but with the restriction that not more than 1.3 litre of brandy per member of the crew and per passenger can be imported.

National stores actually exported by a vessel, in accordance with the clearance certificate issued by the Customs, which have not been consumed during the voyage, are, on their return, like duty-free goods arriving from abroad, exempt from duty.

Every master of a Russian or Finnish steamship conveying passengers between Finnish and Foreign ports may, on arrival at a Finnish Custom-house, carry on board, without paying duty, the necessary ship provisions, whether such provisions be in the shape of liquor or other food supplies. During the sojourn of the vessel in a Finnish port it is prohibited to land said goods unless duty be paid thereon, or to deliver or sell them except in a quantity strictly necessary for the needs of the crew and passengers.

In order to prevent abuse, everything found on board of a ship on its arrival in the shape of liquor or other dutiable goods must, with the exception of a small quantity deemed necessary for the needs of the vessel during its stay in the port, be under the control of the Customs; the master or steward shall, however, be authorised in case of need and by means of a special declaration, to receive a certain quantity in addition to that authorised to be issued for the needs of a vessel during its stay in the port.

The voyages for the year having terminated, the provisions which remain shall be subject to import duties in full, with exception of the quantity of each kind of goods which formed part of the stores of the vessel at the time of its first departure from a Finnish port on the same or preceding year. The quantity which is to be deducted must be established by a certificate issued by the Customs of the port where said first departure took place, and in order to benefit of the above-mentioned reduction such certificate must be presented at the time that the duty is paid on the surplus provisions.

Dutiable goods on board of every foreign vessel arriving in a Finnish port must be placed under the control of the Customs until the departure of the vessel. Should however, a portion of the stores be required for the use of the passengers and crew during the stay of the vessel in port such portion may be given out.

8. Household effects, kitchen utensils, furniture and other articles in use shall pay duty as new effects when their owner has not obtained a special permission to import the same with a rebate of duty or exempt from duty.

9. Masters of foreign or national vessels, forced by stress of weather or other fortuitous circumstances to anchor in a port of Finland where a Custom-house is established, either to replenish their provisions or to receive orders relative to the continuation of their voyage, can, by complying with the established regulations and by declaring the quantity and nature of the goods destined to other ports of the interior or abroad, only discharge a greater or lesser quantity of their cargo, when concerning goods the importation of which is authorized, and replace those discharged by other goods authorized to be exported, without paying other duties than those due on the goods discharged or shipped; the vessels, however, shall pay shipping dues in full.

10. Goods imported incomplete or in odd articles, such as stockings or gloves not paired, cups, without saucers or saucers without cups, &c., shall pay the same duty as complete goods.

Flasks, jars and bottles containing one-half litre or less shall pay half the duties stipulated for an entire bottle; but if their capacity ranges from one-half to one litre, inclusive, they shall pay as whole bottles. When their capacity is between one and two litres, they shall be dutiable as two bottles. When exceeding two litres, they shall be dutiable according to the bases fixed in the tariff. Liqueurs and other spirituous beverages, in bottles or jars not exceeding a quarter of a litre in capacity pay on importation into the country in quantities under 5 litres, the duties which would be chargeable on the same quantity of said spirituous beverages if they were imported in whole (litre) bottles.

11. When the owner is absent at the time of discharge of the goods and of the payment of duty, his representative must, in his place and stead, accomplish all Customs formalities.

12. Should contestations arise between Customs employees and owners of goods as to the denomination or nature of a declared merchandise, or should the employee be doubtful as to the proper classification, the case shall be submitted to the Customs Department, to which, when possible, a sample of the goods shall be forwarded, in order that the Administration, after taking the advice of competent persons, may render its decision. Should the Customs employee have no doubts as to the proper classification of the article in one or the other number of the tariff, the owner is required to pay duty according to the decision of the employee, who can in addition, when he thinks proper, decide whether the owner should, in virtue of the Customs regulations, be prosecuted for making a false declaration. The owner may always lodge a protest in conformance to law. The owner is the only person who has the right to appeal to the Emperor from the decisions issued by the Direction General of Customs.

13. All goods referred to in a number of the tariff shall be dutiable according to said number; but should goods be imported which are not enumerated in the tariff and for which no duties have been established, the Customs shall, after having examined and appraised the goods, notify the Customs Department, and the latter, by comparing said goods with others of the same kind, shall determine the amount of duties to be paid or, according to circumstances, report the matter to the Superior Authorities. The owner, or his representative, must, within thirty days following the notification of the decision rendered by the Customs Department, or, when the matter has been submitted to the examination of the Emperor, pay into the Custom-house where the discharge of the goods was effected the duties established by this decision. In case of non-payment within the above-stated period, the owner still has the privilege during eight months of clearing the goods on payment of the duties stipulated in the tariff, increased by 50 %, or of re-exporting the same. Should the duties not be paid or the goods re-exported after the expiration of this period, such goods shall be confiscated and sold by the Customs for the benefit of the State.

14. Should the amount of duty leviable terminate by a fraction and should such fraction be inferior to one half-penni, it will be ignored; but should it amount to one half-penni or more, it should be reckoned as an entire penni.

15. All goods which are not specially inscribed in the tariff as dutiable on gross weight, *i.e.*, with the weight of the packages, shall pay duty according to the table of tare allowances or, when no tare has been established, according to net weight.

Should the owner of the goods be dissatisfied with the tare, he can cause the goods to be weighed separately and pay the duty on net weight. The same faculty is granted to Customs employees.

16. Goods exempt from import and export duties shall likewise be exempt from additional dues.

17. Masters of vessels and owners of goods, as well as the Customs employees, are required to comply with the regulations established for declarations, the payment of duty, &c.

APPENDIX.

(PREFERENTIAL TARIFF.)

Extract from the Sovereign decision of H.M. the Emperor, dated May 29, 1897, as to the commercial relations between the Empire and the Grand Duchy of Finland.

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CHAPTER II.

RUSSIAN GOODS IMPORTED FROM RUSSIA INTO THE GRAND DUCHY OF FINLAND.

§ 29.—All goods and articles the origin of Russia are free on leaving the Empire and entering the Grand Duchy of Finland, by sea, by land and by the lake of Ladoga, save the following exceptions: (1) Brandy, importation of which into the Grand Duchy of Finland is prohibited; (2) Goods specified in Schedule V. hereunto annexed, which are liable to import duties in the Grand Duchy; (3) Playing Cards, subject to the same tax as playing cards manufactured in the Grand Duchy; (4) Bone of all kinds unmanufactured, which, on exportation from the Empire into the Grand Duchy of Finland, can only be admitted duty-free if intended for the use of Finnish industries and subject to special attestations.

. . . . . .

V.—SCHEDULE OF RUSSIAN GOODS LIABLE TO DUTY ON IMPORTATION INTO THE GRAND DUCHY OF FINLAND.

Nos. of the Finnish Tariff.	Goods.	Duties in Finnish Marks.	
73.	Arrack, rum, cognac, French brandy, of a strength not exceeding 11 degrees:		
	a. In casks or other receptacles containing more than 2 litres .....100 kil.	150	00
	NOTE.—For each degree exceeding 11 degrees, the duty shall be increased at the rate of 10 marks per 100 kilogs. gross; fractions of a degree shall be considered as a degree.		
	b. In bottles, not taking into consideration the strength .....bottle	2	00
74.	Beverages of all kinds, prepared with arrack, rum, cognac, or wines, with the addition of sugar or other sweetening substances:		
	a. In casks .....100 kil.(1)	285	00
	b. In bottles, and liqueurs of all kinds.....bottle	2	00
	NOTE 1.—Colouring substances for wines and rum, as well as for beer, containing alcohol, are dutiable according to this number.		
	NOTE 2.—Liqueurs can only be imported in bottles or jars.		
75.	Grape wines:		
	1. Of all kinds, in wood .....100 kil. gross	25	00
	2. Non-sparkling, in bottles .....bottle of one litre	0	30
	3. Sparkling, in bottles .....bottle	1	80
76.	Mead and "*Ripetz*," porter, and beer of all kinds:		
	In wood .....hectolitre	11	50
	In bottles .....bottle	0	10
92.	Sugar:		
	1. Raw, of any colour, saccharine richness, quantity and destination.....100 kil.	36	00
	2. Refined, also sweetmeats and caramel ..... ,,	48	00
102.	Molasses of all kinds, except syrup of honey and syrups of fruits and berries .....100 kil.(1)	16	00
109.	Tobacco:		
	1. Not manufactured:		
	a. In the leaf, with or without stalks.....100 kil.	58	50
	b. Stalks ..... ,,	26	40
	2. Manufactured:		
	a. Smoking, cut, in rolls and in carrots.....kilog.	2	00
	b. In powder or snuff ..... ,,	2	00
	c. Cigars, and cigarettes of cut tobacco wrapped in tobacco leaf .....kilog.	2	50
	d. Cigarettes, paper ..... ,,	2	50
	Margarine (artificial butter) .....100 kil.	94	00
	NOTE.—In conformity with a decision of the Imperial Senate communicated to the Customs Department by a notice from the Financial Office dated August 16, 1905, the product known under the name of solidified alcohol may be imported from the Empire into Finland at the rate of 94.10 marks per 100 kilogrammes, provided it has been denatured under the regulations in force in Finland.		

SCHEDULE OF GOODS ENJOYING THE BENEFIT OF THE CONVENTIONAL TARIFF ON IMPORTATION FROM A COUNTRY ENTITLED TO THE MOST-FAVOURED-NATION TREATMENT.

Goods.	Duties. M. P.	
Iron ore	Free.	
Cork, unmanufactured.....	Free.	
Esparto, unmanufactured	Free.	
Common salt (kitchen rough or fine salt).....hectolitre	0	27
Cork, manufactured, *i.e.*, corks, bungs &c .....100 kil.	36	00
Olive oil: In casks ..... ,,	18	00
In bottles	28	00
Grape wines, of all kinds, in casks..... ..	38	00
The same, non-sparkling, in bottles .....bottle	0	5[illegible]

(1) In conformity with a decision of the Imperial Senate, dated August 4, 1897, arrack, rum, cognac and French brandy, in casks or other receptacles containing more than 2 litres, beverages of all kinds prepared with arrack, rum, cognac, or with wines, with the addition of sugar or other sweetening substances, in casks, and molasses of all kinds, except syrup of honey, of fruits and of berries, are dutiable according to *gross weight*.

SERVIA

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MONEY, WEIGHTS AND MEASURES.

The Monetary unit of Servia is the dinar = 100 paras = 9½d. or one franc.

For Weights and Measures Servia has adopted the metrical system.

In the following pages the "conventional" rates fixed by the various commercial treaties concluded with Servia are indicated by letters thus—A, Austrian Treaty; B, British Treaty; G, German Treaty; F, French Treaty; M, Montenegrin Treaty; S, Swiss Treaty; I, Italian Treaty; Bg, Belgian Treaty; and T, Turkish Treaty, and these are placed against the duties and also the notes relating thereto.]

NOTE:—For the tax known as "Trosharina," and the schedule of tare allowances, see end of Tariff.

The letters n. s. m in the text mean "not specially mentioned."

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	I.—PRODUCTS OF AGRICULTURE, STOCK RAISING AND FORESTRY; OTHER ANIMAL AND VEGETABLE PRODUCE; AND ARTICLES OF FOOD AND DRINK.		
	1.—PRODUCTS OF AGRICULTURE.		
	(a) *Cereals and Rice.*		
1	All kinds of wheat, rye, and spelt .. 100 kil.	5 00	—
2	Barley and oats ..... ,,	3 00	—
3	Maize..... ,,	2 50	—
4	All other cereals not enumerated .... ,,	1 50	—
	Note to Nos. 1–4. — All cereals in the sheaf pay half the duty on threshed grain, *i.e.*, a tare deduction of 50% is allowed. Maize in cobs pays ⅘ of the duty on maize in grain, *i.e.*, a tare deduction of 20% is allowed.		
5	Rice :—(i) Husked.....100 kil.	10 00	6 50 I
	(ii) Unhusked and broken rice ,,	4 00	—
	Notes to No. 5.—(1) Broken rice for making starch under supervision pays half the duty on unhusked rice. (2) The difference between the duties on husked and unhusked rice shall not in any case exceed 2·50 dinars per 100 kilos. (*I.*).		
6	Malt, except ground or roasted malt :		
	(i) Of barley ..... 100 kil.	5 00	4 00 A
	(ii) Of other cereals ..... ,,	6 50	4 00
	(b) *Pulse and Vegetables.*		
7	Fresh (pot herbs) :		
	(i) Cabbages, white-headed cabbages, kohlrabi, cauliflower, French beans, green peas, beans, cucumber, headed lettuce and other salads, water and other melons, pumpkins, radishes, asparagus, spinach, tomatoes, paprika, celery, and other... ..100 kil.	4 50	—
	White-headed cabbages, cauliflower, French and other beans, green peas, water and other melons, asparagus, tomatoes, celery, artichokes, garlic	—	4 50 I
	(ii) Onions, garlic and the like....100 kil.	5 00	5 00 I†
	(iii) Potatoes ..... ,,	3 00	3 00 I
8	Ripe : (i) Beans ..... ,,	5 00	—
	(ii) Peas, lentil-, and other pulse ,,	10 00	—
	Note to No. 8.—The above-mentioned pulse pays the same duty whether shelled or unshelled.		
9	Salted, boiled, pickled, dried, or otherwise simply treated and broken up, but not ground, except paprika ; in casks or other like receptacles :		
	(i) Haricots, peas, lentils, beans 100 kil.	25 00	—
	Ex. (i) "*Leblebi*" (chick-peas, parched).....	—	15 00 T
	(ii) Cabbages, cucumber, tomatoes, unground paprika and all other vegetables n.s.m.....100 kil.	12 50	—
	Tomato preserves, in casks or other like receptacles ..100 kil.	—	12 00 I
	Paprika, dried ..... ,,	—	6 00 T
	,, pounded ..... ,,	—	12 00 T
	(iii) Potatoes, broken up, dried, roasted, or otherwise simply prepared, except potato meal and potato groats ..... 100 kil.	10 00	—
	(iv) Ground paprika ..... ,,	40 00	20 00 T
10	Fungi : (i) Truffles, fresh or dry ..... ,,	100 00	60 00 F
	(ii) Other sorts, fresh or dry .. ,,	20 00	—
	(c) *Fruit.*		
11	Grapes (fresh) : (i) Table grapes :		
	(a) In receptacles‡ weighing up to 5 kilos 100 kil.	25 00	6 00 I
	(b) In receptacles‡ weighing more than 5 kilos .....100 kil.	20 00	6 00 I
	Table grapes irrespective of the kind or volume of receptacles....100 kil.	—	6 00 T
	(ii) Vintage grapes :		
	(a) In barrels and cases without regard to weight .....100 kil.	10 00	—
	(b) Not packed (in bulk) ..... ,,	12 00	—
	Vintage grapes packed or unpacked (in bulk) .....100 kil.	—	4 00 T
12	Other fruit (fresh) : walnuts, apples, pears, quinces, apricots, egriots, cherries, peaches, plums of all kinds and medlars :		
	(i) Packed :		
	(a) In receptacles weighing up to 5 kilos (table fruit).....100 kil.	12 50	—
	(b) In receptacles weighing more than 5 kilos .....100 kil.	10 00	—
	(ii) Not packed (in bulk)..... ,,	8 00	—
13	All the above-mentioned fruits (except raisins) dried, crushed, and broken up, but without sugar, even in brine, in salt water or in vinegar : all these if in barrels and other like receptacles..... 100 kil.	30 00	—
14	Other fruit n. s. m., fresh, dried, crushed, or broken up, but without sugar, in brine or vinegar : all these in barrels or other like receptacles .....100 kil.	20 00	—
	(d) *Southern Fruit.*		
15	Pineapples, bananas and pistachio nuts, fresh and dried.....100 kil.	100 00	40 00
	Pistachio nuts, fresh and dried..... ,,	—	20 00 F T
16	Earth nuts : (i) Not shelled ..... ,,	25 00	—
	(ii) Shelled ..... ,,	35 00	—
	Hazel-nuts : (i) Not shelled ..... ,,	—	10 00 T
	(ii) Shelled ..... ,,	—	14 00 T
17	Lemons, oranges, unripe oranges (green or yellow), peeled or unpeeled :		
	(i) Fresh ..... 100 kil.	15 00	Free I
	(ii) In brine (salt water), or otherwise merely salted .....100 kil.	10 00	—
	(iii) Lemon and orange peel, fresh, dried pounded, or in brine, 100 kil.	25 00	12 00 T
	Peels of unripe oranges....100 kil.	—	12 00 T
18	Pomegranates and cedrats..... ,,	45 00	15 00 T
19	Almonds and apricot and peach kernels :		
	(i) Ripe, with or without shells..100 kil.	50 00	—
	Ripe almonds, shelled or not.. ,,	—	12 00 I
	(ii) Unripe, in the shell ..... ,,	15 00	—
	Unripe almonds, in the shell ,,	—	10 00 T
20	Figs and dates : (i) Fresh ..... ,,	10 00	—
	(ii) Dried :		
	(a) In boxes, small cases, baskets....100 kil.	40 00	—
	(b) Otherwise packed .. 100 kil.	30 00	—
	Dried dates :		
	(a) In boxes..... ,,	—	20 00 T
	(b) In other receptacles 100 kil.	—	10 00 T
	Dried figs :		
	(a) In boxes..... ,,	—	30 00 T
	(b) In small cases and baskets....100 kil.	—	10 00 T
21	Olives, fresh, dried, or in brine .... ,,	25 00	10 00 F
	Olives, fresh or in brine..... ,,	—	8 00 I
22	Cocoanuts, fir-cone kernels, and other exotic nuts for eating ; carob beans, common chestnuts, and marrons ; all these shelled or unshelled .....100 kil.	20 00	—
	Carob beans, pine pistachio nuts (*tchambeyaz*), chestnuts, marrons and pine-cone kernels 100 kil.	—	15 00 T
	Note.—Fruit intended for making oil is free of duty, under supervision of the use to which it is put.		
23	Raisins : (i) Currants .....100 kil.	60 00	—
	(ii) Other raisins (Spanish, Smyrna, Italian, French) .....100 kil.	40 00	—
	ex (ii) So-called "*Tireh*" .... ,,	—	3 00 T
	So-called "*Rasaki*" and "*Sultanine*".....100 kil.	—	10 00 T
24	Other Southern fruits, n.s.m. ; also peel of Southern fruits, n. s. m., fresh, dried, broken up, salted, peeled or unpeeled, whether in brine or not ; all these if in barrels or other like receptacles ..100 kil.	30 00	—
	Note.—By receptacles similar to barrels, referred to in Nos. 9, 13, 14 and 24, are to be understood cases and tubs. If, however, the goods above referred to are imported in bags or hampers, they shall be cleared according to the same numbers.		
	(e) *Colonial Produce and Substitutes therefor.*		
25	Coffee : (i) Raw .....100 kil.	50 00	—
	(ii) Roasted, ground or not ..... ,,	150 00	—
	Note.—Coffee free from caffeine is dutiable under this number. Raw coffee, unhusked, pays an import duty of 35 dinars per 100 kilos. Coffee husks are also dutiable under this number.		
26	Coffee substitutes : chicory, acorns, barley, malt and other substitutes, in lumps, or roasted and ground or not.....100 kil.	50 00	35 00
27	Cocoa in the bean, also cocoa husks :		
	(i) Raw ..... ,,	60 00	30 00
	(ii) Roasted ..... ,,	100 00	50 00
28	Tea of all kinds ; also Paraguay tea ,,	150 00	100 00
29	Spices, in grains, husks, shelled, powdered, and ground :		
	(i) Vanilla, saffron and safflower..... 100 kil.	800 00	400 00 F
	(ii) Cinnamon, mace, nutmegs and cardamoms.....100 kil.	350 00	200 00
	(iii) Pepper, ginger, badian, capers, marjoram, galanga, cloves, laurel berries and leaves and other spices not elsewhere enumerated ..... 100 kil.	150 00	80 00
	Note to No. 29.—Ground spices pay a surtax of 10%, including weight of immediate inner packing.		
	(f) *Oil Fruits. Oil and other Seeds.*		
30	Oil fruits : rape seed, Chinese oil radish seed, poppy heads, beech nuts, and all other oil fruits n.s.m.	Free	Free

† Conventionalised as regards *onions*.
‡ In cases (Treaty with Italy).

PRODUCTS OF AGRICULTURE, &c.—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
31	Oil and other seeds :		
	(i) Sunflower seeds	Free	Free
	(ii) Sesame.....100 kil.	20 00	5 00 F T
	(iii) Cotton, linseed, hemp, and castor seeds	Free	Free
	(iv) All kinds of clover seed	,,	,, F I
	Note.—Clover seed will only be allowed to be imported when it has been shown by expert examination to be pure, otherwise the importation is forbidden.		
	(v) Tobacco seeds	Monopoly	Monopoly
	(vi) Seeds of sugar beet and mangel-wurzle seeds	Free	Free
	(vii) Seeds of red beet and seeds of other unenumerated rapes and garden and field turnips; vegetable seed, carrot seed, dill seed, and other ....100 kil.	10 00	—
	(viii) Flower seeds ,,	50 00	10 00 F
32	Aniseed, cumin, coriander and other seeds for eating and spicing, fresh or dried 100 kil.	20 00	—
33	All other seeds n.s.m.	Free	Free
	Note.—Seeds of all kinds put up for retail sale pay a surtax of 50 dinars per 100 kilos. including immediate inner packing.		
	Seeds intended for the cultivation of the best kinds of agricultural or horticultural plants of all kinds, of fruit, &c., or for the production of oil in factories of the country, are exempt from duty under control. By seeds are to be understood all fruits which may be used in the cultivation of plants regardless of the agricultural or horticultural product item in which they are enumerated.		
	(g) *Flowers and Plants for Decoration and Bedding out.*		
34	Flowers, for decoration and wreaths, full blown or in bud; leaves and branches with flowers and fruits, wreaths:		
	(i) Fresh.....100 kil.	50 00	—
	(ii) Dried, dyed, and generally prepared.....100 kil.	80 00	—
35	Palms and palm leaves, cut or not; sea moss, herbs, branches for decoration or wreaths, and for bunches; all these, whether or not dried, dyed and generally prepared.....100 kil.	100 00	60 00
	Note.—Wreaths and other wares made from the above mentioned goods pay a surtax of 30%.		
36	Plants for bedding out and cultivating:		
	(i) Flowers in common pots and tubs 100 kil.	25 00	15 00 F
	(ii) Twigs, trees, shrubs, bushes, in separate vases, or otherwise packed .... 100 kil.	15 00	8 00 F
	Slips, and other fresh plants for planting, with roots, with or without earth .....100 kil.	15 00	—
	(iii) Bulbs and tubers of flowers .. ,,	10 00	8 00 F
	(iv.) Vine stalks	Free	Free
	(v.) Grafts	,,	,,
	Note to No. 36, *Sections* (i) & (ii).—Flowers, twigs, &c., imported in pots and tubs (vases) which are dutiable at higher rates than those here provided, are dutiable as their vases.		
	(h) *Fodder.*		
37	Green fodder, hay, dried clover, straw, chaff, rapes and turnips for fodder, beans for fodder, vetches, lupins and other fodder not separately mentioned	,,	,,
	(i) *Plants for Industrial and Medicinal Purposes.*		
38	Cotton, flax, hemp, jute, ramie (China grass), Manilla hemp, New Zealand flax, coconut fibres, agave fibres, pineapple fibres, pine needles, peat, fibre, and all other vegetable textile fibres, raw, moistened, or broken	Free	Free*
39	Tobacco in leaves and refuse of tobacco	Monopoly	Monopoly
40	Hops and hop meal (lupulin) ..100 kil. gross	4 00	4 00 A
41	Plants and parts of plants for making dye:		
	(i) Fresh	Free	Free
	(ii) Dried and only ground into pieces but not further prepared .....100 kil.	1 00	—
	Henna leaves: (*a*) Green	—	Free T
	(*b*) Dried.....100 kil.	—	1 00 T
	Avignon berries, green and dried	—	Free T
42	Sugar beets, even cut up or pressed:		
	(i) Fresh.....100 kil.	2 00	—
	(ii) Dry ,,	7 00	—
43	Loofah, seaweed, and other algæ; bast, reeds, palm leaves, dried (except such as are used for making wreaths, or for decorating purposes); piassava, rushes (sedges), straw, and other vegetable materials for plaiting, chairs, brushes, &c., in every shape, whether or not dyed or bleached	Free	Free
44	Esparto, or alfa, Spanish cane for chairs, and other fine cane:		
	(i) Raw or dry, whole or merely cut ..	,,	,,
	(ii) Split, moistened	,,	,,

* Treaty with Turkey as regards *cotton, hemp, and flax, raw.*

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
45	Plants for industries and trades, n.s.m.: fruit, leaves, flowers, petals, buds, green nuts, barks, seeds, shells, roots, and other plants and parts thereof	Free	Free
	Tchoughen and salep in roots or crushed, for use in industries or trades	—	,, T
46	Plants, fruits, flowers, buds, leaves, roots, seeds and other parts of plants, used in medicine and in the preparation of insect powder, unenumerated:		
	1. Neither cut, crushed, nor ground:		
	(*a*) Exotic .....100 kil.	15 00	Free
	(*b*) Other ,,	75 00	50 00
	2. Cut, crushed, ground:		
	(*a*) Exotic ,,	35 00	20 00
	(*b*) Other ,,	100 00	70 00
	Note.—Insect powder not put up for retail sale is dutiable under this number.		
	(k) *Fruit and Vegetable Juices.*		
47	Juice of fruit (except wine must) and of edible plants, not containing ether, alcohol, or sugar, boiled down or not; fruit marmalade without sugar:		
	(i) Of strawberries and raspberries 100 kil.	150 00	100 00
	(ii) Of lemons, oranges, and other Southern fruits.....100 kil.	35 00	25 00
	(iii) Of other fruits ,,	40 00	30 00
	"Pestile" and "pekmez" of fruits, and "boulamatch" of grapes, except "chyra" without ether, alcohol or sugar .....100 kil.	—	20 00 T
48	Juice of fruit and plants for industrial and medicinal purposes, and all other, except those serving for food, not included or mentioned elsewhere, without sugar, ether, or alcohol, sterilized, boiled down or pressed (not boiled down).....100 kil.	50 00	20 00
49	Vegetable wax of all kinds (Karnauba wax, Japanese wax, ceresine, &c.) in its natural state ..... 100 kil.	10 00	Free
	2.—ANIMALS AND ANIMAL PRODUCTS.		
	(a) *Live Stock.*		
50	Horses and mares:		
	(i) Dark coloured, over 2 years of age:		
	(*a*) Up to 145 cm in height .. each	30 00	24 00
	(*b*) Of more than 145 cm. in height each	15 00	15 00
	(ii) Dark coloured up to 2 years of age:		
	(*a*) Up to 145 cm. in height .. each	20 00	17 00
	(*b*) Of more than 145 cm. in height each	10 00	10 00
	(iii) Light coloured, of every height and age..... each	100 00	50 00
	Note.—Sucking colts following the mares included under subsection 1, and not older than 6 months, are admitted free of duty.		
51	Mules, asses and their foals.....each	5 00	—
52	Cattle: (i) Oxen ,,	40 00	—
	(ii) Bulls and cows:		
	(*a*) Of more than 400 kilos., live weight..... each	10 00	—
	(*b*) Under 400 kilos., live weight ,,	30 00	—
	(iii) Calves up to 1 year of age .... ,,	2 00	—
	(iv) Heifers and steers up to 2 years ,,	5 00	—
	Note.—Sucking calves not older than 6 months, if together with the cow, are free of duty.		
53	Goats (male and female), sheep, rams..each	2 00	—
54	Lambs and kids..... ,,	1 00	—
55	Pigs: (i) Of more than 100 kilos., live weight .....each	30 00	—
	(ii) Under 100 kilos., live weight.... ,,	5 00	—
	(iii) Sucking pigs ,,	1 00	—
56	Poultry ..... 100 kil.	2 50	—
57	Bees in hives, with or without honeycomb	Free	Free
	Note to Nos. 50-57.—Animals imported for breeding purposes, by Government communal or departmental institutions, or by private persons authorised by the Ministry of Agriculture, and under the surveillance of Government or communal authorities are duty free.		
	(b) *Animal Products.*		
	Fresh and preserved Meat.		
58	Meat of domestic animals, with or without fat, and bacon:		
	(i) Meat, except poultry meat:		
	(*a*) Fresh, salted, or pickled....100 kil.	20 00	—
	(*b*) Dried and smoked or simply prepared .....100 kil.	50 00	—
	(ii) Bacon: (*a*) Salted or pickled .. ,,	35 00	—
	(*b*) Dried and smoked .. ,,	45 00	—
	(iii) Meat of poultry and feathered game of all kinds .....100 kil.	45 00	—
59	Game, killed, jointed, cleaned, skinned or not, for eating purposes, as well as flesh of game .....100 kil.	30 00	—
60	Extracts of meat, liquid or solid, meat broth (bouillon), peptonen.....100 kil.	200 00	150 00

Nos.	Goods.	General Tariff D. P.	Conventional Tariff. D. P.
61	Prepared meat and bacon:		
	(i) Ham ..... 100 kil.	75 00	—
	(ii) Sausages (*salami*, &c.), except fine preparations ..... 100 kil.	75 00	—
	Note.—All parts of animals which serve for food pay the same duty as fresh meat.		
	Milk and Eggs.		
62	Milk: (i) Fresh or buttermilk ..... 100 kil.	8 00	—
	(ii) Cream ..... ,,	12 00	—
	Note.—Whey pays duty as cheese.		
63	Eggs of domestic or wild birds .... ,,	12 00	—
	Honey and Wax.		
64	Honey: (i) In the comb ..... ,,	35 00	—
	(ii) Run out or extracted .. ,,	45 00	—
65	Beeswax (raw): (i) In its natural state (pure) ..... 100 kil.	35 00	15 00
	(ii) Mixed with other like animal matter ..... 100 kil.	35 00	15 00
	Animal Fats.		
66	Fat of geese and pigs:		
	(i) Not melted (suet and dripping) 100 kil.	35 00	—
	(ii) Melted ..... ,,	40 00	—
67	Tallow (raw) melted, pressed	Free	Free
	Note.—Suet for food, raw or melted, is taxed under No. 137.		
68	Bone grease and oil, wool fat, degras, and other artificial fat for greasing skins.....	,,	,,
	Note.—Bone grease and oil put up for retail sale ..... 100 kil.	60 00	30 00
69	Fat of fish (whale, sea-lion, dolphin, &c.); fish oil, refined and unrefined, except if prepared for retail sale; spermaceti, unrefined and spermaceti oil	Free	Free
70	All other animal fats refined, or not, not elsewhere mentioned	,,	,,
	Note.—Decomposed edible fat, if required for technical purposes, is free of duty after denaturation.		
	Wool, Hair, Feathers, Skins, Hides and Cocoons		
71	Sheep's wool and skinners' wool, raw or washed	,,	,, FT
72	Hair of domestic and angora goats, of camels, hares, badgers, deer, dogs, and all other animals, raw or washed, except human hair and hair of horses' manes and tails	,,	,,
	Raw animal hair of all kinds, washed or not	—	,, T
73	Whalebone (raw) ..... 100 kil.	5 00	,,
74	Feathers of birds:		
	(i) For pillows, cushions (cleaned or not),	150 00	—
	(ii) Feathers, heads and wings of birds, also whole birds, preserved so far as necessary for protection against moths and decomposition .. 100 kil.	200 00	100 00
75	Silk cocoons, and silk refuse, not spun	Free	—
	Silk cocoons.....	—	Free T F
76	Skins and hides:		
	(i) Of domestic animals:		
	(*a*) Raw.....	Free	,, I T
	(*b*) Dried, wet salted, also limed, with or without the hair.....	,,	,, I T
	(ii) Of wild animals, raw or dried:		
	(*a*) Common ..... 100 kil.	15 00	6 00
	(*b*) Fine ..... ,,	75 00	50 00
	(iii) Skins of fish and of reptilia, raw or dried..... 100 kil.	50 00	30 00
	Note to No. 76, sub-section (ii), (*a*) and (*b*).—The following are considered common skins: of hare, orange-coloured fox, bear (except white bears), wolf, dog, badger, chamois, deer, doe, and boar; all other skins are considered of good quality (fine).		
	Animal Raw Materials and Animal Refuse, not mentioned elsewhere.		
77	Horns, hoofs, claws, beaks of birds, bones, teeth, sea shells, shells of snails and of tortoises	Free	Free
78	Bristles	,,	,,
79	Raw ivory and other animal carving materials	,,	,,
	Note.—Raw pearls and raw coral are dutiable according to this number.		
80	Guts dried and salted, but not for food; bladders of animals and fishes, fresh or dried, except isinglass..... 100 kil.	5 00	2 00
81	Sponges (sea sponges): (i) Raw and cleaned:		
	(*a*) For washing, and bath sponges (toilet sponges) ..... 100 kil.	600 00	400 00
	(*b*) Other ..... ,,	250 00	150 00
	(ii) Waste of sponges ..... ,,	10 00	Free
82	Castoreum, ambergris, musk, civet, cantharides, &c. ..... 100 kil.	500 00	200 00
83	Blood of slaughtered animals, liquid or dried; manure of animals, remains of fish and animals and their by-products, for use as manure; animal refuse, dead animals which cannot be used for food, and the like	Free	Free
84	Other animal substances not mentioned elsewhere: fish roe, silkworms' eggs, cattle gall, sinew of animals for sticks and whips	,,	,,
	(c) *Fish and Fish Products.*		
85	Fresh fish .... 100 kil.	5 00	5 00
86	All kinds of fish dried, smoked, salted, or otherwise simply preserved:		
	(i) Without oil, spices, or vinegar 100 kil.	50 00	30 00 F
	Dried fish, saraga (*oukliéva*)	—	Free M
	Tziris, dried, without regard to the nature of the receptacles.... 100 kil.	—	5 00 T
	Mackerel, salted and dried, in barrels of 25 kilos. and upwards.... 100 kil.	—	15 00 T
	Lakerda, dry or salted, in barrels of 25 kilos. and upwards ..... 100 kil.	—	30 00 T
	(ii) With oil, vinegar, condiments and vegetables or simply prepared.. 100 kil.	70 00	40 00
	Note to No. 86.—When imported in barrels or cases under 25 kilos. a supplementary tax of 10 % is paid; when imported in sacks or hampers, no matter of what weight, one of 35 %.		
87	Caviar and substitutes thereof, fresh and salted:		
	(*a*) Black and fish roe (Awgutar) 100 kil	400 00	300 00
	(*b*) Yellow ..... ,,	100 00	—
	(d) *Other Animals.*		
88	Sea and other shell fish of all kinds, lobsters and sea turtles, and all other turtles:		
	(i) Fresh ..... 100 kil.	100 00	40 00
	(ii) Simply boiled or salted, in the shell..... ... ,,	100 00	50 00
89	Fresh-water cray-fish and snails:		
	(i) Fresh ..... ,,	30 00	15 00
	(ii) Simply boiled ..... ,,	40 00	20 00
90	All other live animals and animal products not mentioned or included elsewhere ..... ,,	10 00	5 00
	or each	Free	Free
	Note.—In this number the exemption refers to live animals and the duty to animal products.		
	3.—FOREST PRODUCE.		
91	Firewood; wood splinters, branches, trunks, logs, roots, and other wood for burning cub. met.	1 00	0 65 A
	Note.—Firewood of every sort is exempt from the trosharina tax (A).		
92	Charcoal, in pieces, and dust briquettes of charcoal.....	Free	Free
93	Wood for building, &c.:		
	(i) Common, hard or soft:		
	(*a*) In large pieces, in beams, poles, perches, trunks, blocks (stocks), rods, facines—all these articles with or without the bark.....cub. met.	6 00	4 00 A
	100 kil.	1 00	0 65 A
	(*b*) Squared with the axe on all four sides, balks, planks, railway sleepers, posts, &c. (Cub. met. 18 00, or per 100 kil. 3 00) (,, 7 00, ,, ,, 1 28 A)		
	(*c*) Sawn on all four sides: Balks, railway sleepers, planks (Cub. met. 21 00, or per 100 kil. 4 20) (,, 8 50, ,, ,, 1 54 A) Boards, steps, deals and slabs: (Cub. met. 24 00, or per 100 kil. 5 00)		
	(ii) Valuable woods, such as erica, cedar, coconut, walnut, box, mahogany, &c.:		
	(*a*) Unmanufactured, merely cut or sawn crosswise	Free	Free
	(*b*) Merely hewn, of any thickness (Cub. met. 4 00, Conv. 3 00, or per 100 kil. 0 50)		
	(*c*) Sawn, of any thickness (Cub. met. 4 00, Conv. 3 00, or per 100 kil. 0 50)		
	Note.—Building wood &c. impregnated or in general chemically-prepared pays a supplementary duty of:		
	(i) Common wood, hard or soft (if dutiable) (Cub. met. 3 00, or per 100 kil. 0 50)		
	(ii) Valuable wood (if dutiable) (Cub. met. 4 00, or per 100 kil. 0 50)		
94	Wood pavement blocks, felloes, naves, spokes and all wood for other like uses; wood for roofs (shingles), oars, hoops, wedges, carriage poles, staves, and wood obviously destined for making barrels, specially hewn or not ..... 100 kil.	3 00	3 00 A
95	Dye-woods in stems, blocks and chips	Free	Free F
96	Cork: (i) In pieces or boards, unworked ..	,,	,,
	(ii) Worked, in leaves or boards	,,	,,
97	Wood and bark for tanning, except materials specially mentioned elsewhere:		
	(i) Quebracho and other wood and bark for tanning:		
	(*a*) In blocks..	,,	,,
	(*b*) Cut in pieces	,,	,,
	(ii) Valonia, gallnuts, myrobalans, Levant galls, divilivi, catechu, kino, sumach, algarobilla, bablach, and other tanning materials n.s.m	,,	,,
	Valonia and gallnuts, oak and fir barks, pulverized or not	,,	,, T
98	Acorns, fresh, dry or shelled, wild chestnuts and other forest fruit and seeds n.s.m	,,	,,
99	Reeds, canes, leaves, trefoil fibres, moss ..	,,	,,

FOREST PRODUCE.—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
100	Gum and resin, hard or soft (natural balsam):		
	(i) India-rubber, gutta-percha, balata, oil, caoutchouc and india-rubber substitutes, not manufactured	Free	Free
	(ii) Turpentine and other soft and hard resins, as storax (fluid or solid); gum lac, in grains or sticks, shellac, copal, mastic, dammar, dragon's blood and other resins n.s.m.; gum arabic (not dissolved), tragacanth, Busra and Kersih (cherry) gum, &c.	,,	,, *
	(iii) Gum arabic (dissolved) .....100 kil.	50 00	—
	(iv) Colophony and pitch:		
	(a) In pieces or melted ..... ,,	2 00	1 00
	(b) In special packets:		
	(1) For violins..... ,,	30 00	25 00
	(2) Other ..... ,,	30 00	8 00
	(v) Natural balsams, crude or purified:		
	(a) Peru, Tolu, Mekka, camphor, manna, opium, assafetida, gamboge, &c. 100 kil.	200 00	100 00
	(b) Incense and myrrh..... ,,	80 00	40 00
	Note.—Camphor intended for the manufacture of celluloid under control is exempt from duty. Camphor with indications for doses is dutiable under No. 234, sec. I.		
101	Wood tar of all sorts and birch tar.....	Free	Free
102	Other forest produce not mentioned elsewhere.....	,,	,,

4.—PRODUCTS OF AGRICULTURAL INDUSTRY.

(a) *Mill and other Produce.*

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
103	Flour: (i) Of all cereals except rice, pulse and potato meal .....100 kil.	20 00	6 50 A
	(ii) Rice and pulse meal..... ,,	25 00	15 00
	(iii) Potato meal and meal of malted cereals; other mill products; gruel, groats, barley, shelled (pearled barley), and meal of all sorts from cereals, potatoes, rice and pulse 100 kil.	30 00	20 00
104	Fatty oils: (i) Rapeseed and turnip seed oil 100 kil.	40 00	20 00 A
	(ii) Beech-nut, earth-nut, poppy, sunflower, maize, sesame and other edible fatty oils .....100 kil.	25 00	20 00 A
	Beech-nut and poppy oil, sesame oil 100 kil.	—	20 00 F
	Tahine (milled sesame seed), in receptacles of 25 kilos. and upwards 100 kil.	—	20 00 T
	(iii) Olive oil ..... ,,	25 00	18 00 F 1 A
	Note to No. 104 (iii).—Olive oil denatured for technical purposes is free of duty (I).		
	(iv) Cotton seed.....100 kil.	40 00	20 00 A
	(v) Linseed, hempseed, castor and other fatty oils for industrial purposes 100 kil.	25 00	18 00
	Castor oil..... ,,	—	15 00 F
	Note 1.—Edible oils and industrial oils fit for human consumption, but intended for technical purposes, must be denatured, after which they will be exempt from "trosharina," and only pay the Customs duties.		
	Note 2.—Oils in bottles, cans, and other receptacles weighing less than 25 kilos. pay a surtax of 20 dinars per 100 kilos. (10 dinars F I)		
	Note 3.—Niger, soja and all other edible fatty oils n.s.m. are dutiable according to sec. (ii); mixed oils pay the duty of the most highly taxed oil.		
105	Vegetable fats; (i) Cocoa butter....100 kil.	80 00	70 00
	(ii) Nutmeg butter and laurel oil (resembling butter) .....100 kil.	100 00	50 00
106	Palm and palm-nut oil, as also cocoa-nut and vegetable tallow, unfit for food 100 kil.	5 00	5 00†
	Note to No. 106.—Vegetable tallow, edible, pay the same duty as Margarine under No. 137.		
107	Oleic acid (olein) .....100 kil.	5 00	4 00 A
108	Starch of all sorts, and starch gum, dextrin, leiocome, gluten, size, and other dressing materials .....100 kil.	25 00	17 00 F‡
109	Arrowroot, sago, flour of sago, tapioca, manioc, flour of salep, and sago substitutes (from potatoes or not)....100 kil.	30 00	15 00 F
110	Sugar: (i) From sugar canes, beetroots, and generally sugar of the same chemical composition as cane sugar (saccharose):		
	(a) Raw: also juice and syrup of beetroot, cane, and maple ....100 kil.	25 00	20 00 A
	(b) Refined loaf, lump, and candy, in cones and pieces (cubes) ..100 kil.	40 00	30 00 A
	(c) Ground ..... ,,	40 00	30 00 A
	(ii) Other sugars, dextrose or plain glucose (grape or starch sugar), maltose (malt sugar), fruit sugar, lactose, and other fermentable kinds of sugar, crystallised or in syrup; syrup of dextrine, burnt sugar of all kinds for colouring beverages 100 kil.	40 00	16 00
111	Molasses ..... ,,	5 00	2 00 F
	(b) *Beverages.*		
112	Spirits of high alcoholic strength:		
	(i) Arrack, rum, and other beverages of high alcoholic strength n.s.m.:		
	(a) In barrels.....100 kil.	150 00	80 00 F
	(b) In other receptacles .. ,,	200 00	120 00 F
	(ii) Cognac:		
	(a) In barrels..... ,,	200 00	—
	(b) In other receptacles .. ,,	300 00	—
	Cognac, armagnac, and other natural wine brandies:		
	(a) In barrels.....100 kil.	—	60 00 F
	(b) In other receptacles.. ..	—	80 00 F
	Note.—In order to be dutiable at the minimum rates of 60 or 80 dinars, cognac, armagnac and other natural wine brandies must be accompanied by special régie certificates issued for this kind of merchandise by the "Administration française des contributions indirectes," countersigned, for identification purposes, by the chief of the Customs house of exportation (F).		
	(iii) Liqueurs and other beverages prepared with sugar or spices:		
	(a) In barrels.....100 kil.	200 00	80 00 F
	(b) In other receptacles.. ,,	300 00	100 00 F
113	Fruit spirits and other beverages of low alcoholic strength:		
	(a) In barrels.....100 kil.	120 00	—
	(b) In other receptacles..... ,,	150 00	—
	Note 1.—Spirits and other beverages of low alcoholic strength containing a proportion of 20% to 40% of alcohol pay an additional 1 dinar per every 1% of alcohol. If over 40% they are taxed as spirits of high alcoholic strength.		
	Note 2.—All other beverages except fruit spirits pay, beside the Customs duty the Monopoly Tax.		
114	Alcohol made of starch and molasses	Monopoly	Monopoly
	Note.—The importation of spirits made of starchy substances and molasses, whether flavoured or not with fruit alcohol, is forbidden.		
115	Wines:		
	(i) Fermented containing in volume up 12% of alcohol:		
	(a) In casks .....100 kil.	50 00	—
	Grape wine, the produce of Bordelais, Burgundy, Beaujolais, Roussillon, Tell, of the basins of the Garonne, Rhône, Loire, Saône, Aude, Hérault, Argens, and Var, testing up to 14% inclusive, imported in casks or barrels....100 kil.	—	18 00 F
	Note.—These wines must be accompanied by certificates of origin, issued by the authorities of the place of origin, and countersigned by the chiefs of the Customs houses of exportation, which shall be designated by the French Government and notified to the Servian Government (*F.*).		
	Marsala and vermouth containing up to 18% of alcohol, in casks .....100 kil.	—	25 00 F
	The surtax to which wines in casks containing more than 12 % of alcohol are subjected on importation into Servia shall be levied, as regards Italian wines, only on the quantity of alcohol exceeding 14 degrees. Italian wines of an alcoholic strength not exceeding 14 degrees will consequently be liable to payment only of the lowest customs duty applicable to wines in casks of any other origin (*I.*).		
	(b) In bottles and other receptacles 100 kil.	100 00	—
	Grape wine the produce of Bordelais, Burgundy, Beaujolais, Roussillon, Tell, of the basins of the Garonne, Rhône, Loire, Aude, Hérault, Argens, and Var, without limitation of the alcoholic strength .....100 kil.	—	40 00 F
	Grape must and must with the skins (mashed grapes) .....100 kil.	40 00	—
	Note 1.—Wine containing over 12 % and up to 22·5 % of alcohol pays an additional duty of 5 dinars per centesimal degree; if containing a greater quantity it is dutiable as spirits of high alcoholic strength, at the highest rate leviable on such spirits [*General Tariff*].		
	Note 2.—Thick wine which is still liquid and can be used as wine pays duty as wine.		

* Treaty with Turkey as regards *gum mastic and gum arabic in the natural state (not dissolved).*

† Treaty with France as regards *palm oil.*

‡ Under Treaty with Germany: Rice starch, and dextrin, 17 dinars; other, 20 dinars.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
116	Champagne & other sparkling wines 100 kil.	250 00	—
	Sparkling wines of Champagne, Anjou, Touraine, the Franche Comté, Burgundy, Ardèche, and other French wine-producing districts:		
	In whole bottles .....100 kil.	—	70 00 F
	In half bottles..... ,,	—	65 00 F
	Note.—The wines enumerated above must be accompanied by certificates of origin issued by the public authorities of the place of origin, and countersigned by the chiefs of the Customs houses of exportation, which will be designated by the French Government and notified to the Servian Government (*F.*).		
117	Grape must, boiled with or without sugar, or merely thickened (grape syrup without alcohol, even in hermetically closed receptacles .....100 kil.	100 00	—
118	Medicinal wines and other such beverages prepared from wine .....100 kil.	120 00	120 00 F
	Note.—Artificially prepared alcoholic beverages, as also those made from extracts, essences, or tinctures, may not be imported.		
119	Fruit wines and the like, of strawberries and other fruit, and must of fruit, which has begun to ferment; other fermented beverages of fruit or vegetable juices....100 kil.	50 00	—
120	Other beverages artificially prepared, but not from wine or spirits; mead and Malton wine, Kumiss and Kephir .....100 kil.	40 00	—
121	Beer of every kind, porter included:		
	(i) In barrels..... ,,	25 00	12 00 A
	(ii) In bottles ..... ,,	35 00	25 00
	Note.—German beer shall enjoy all reductions of customs and fiscal treatment granted to any other foreign beer of any origin.		
122	Extract of malt (in a liquid condition)100 kil.	30 00	—
	(c) *Vinegar and Yeast.*		
123	Vinegar of all kinds: (i) In barrels.. ,,	25 00	6 20 G
	(ii) In other receptacles ..... ,,	30 00	7 50 G
	Note.—If the vinegar contains more than 80 degrees of acetic acid per litre it is taxed as acetic acid.		
124	Yeast and lees: (*a*) Of wine and beer (pure) 100 kil.	15 00	5 00
	(*b*) Bakers' and other ..... ,,	60 00	50 00
	(d) *Water and Ice.*		
125	Mineral waters, natural and artificial (including the bottles or other receptacles) 100 kil.	12 00	2 00 B*
126	Other natural waters, even distilled; natural and artificial ice	Free	Free
	Note to Nos. 125-6.—Mineral and other waters in bottles and jars which pay a higher duty than the water are taxed according to the quality of the receptacles.		
	(e) *Waste of Agricultural Produce.*		
127	Bran and all other waste from the produce of cereals and rice	,,	,,
128	Solid residue from the preparation of fatty oils and other solid residue:		
	(i) Almond bran, without perfume 100kil.	15 00	—
	(ii) Remains of starchy and spirituous matters exclusively used as cattle fodder	Free	Free
	(iii) Wine dregs for making spirits 100 kil.	12 00	—
	(iv) Malt cooms, beer dregs, &c.....	Free	Free
	5.—OTHER ALIMENTARY PRODUCTS.		
129	Ordinary bakers' products, not made with sugar, honey, eggs, fat, or spices:		
	(i) Ordinary bread .....100 kil.	20 00	—
	(ii) Biscuits and other bakers' products .....100 kil.	35 00	—
130	Pastry of flour, with an addition of sugar, honey, eggs, fat, and spices: wafers for eating, and others .....100 kil.	150 00	—
	Sweet (sugared) biscuits ..... ,,	—	60 00 F
	Note to No. 130.—Filled pastry wafers are taxed according to the filling if the latter pays a higher duty than the wafers.		
131	German cake (*nouilles*), macaroni, paste of groats (*bouillie de gruau*), and other similar uncooked products of flour, semolina, and potatoes .....100 kil.	50 00	30 00 F
	Vermicelli..... ,,	—	30 00 F
132	Dessert, sweetmeats, bon-bons, common; rahat loucoum, halva and other common articles of sugar, cooked or not; fruits, nuts, vegetables, seeds, common, coated with sugar (candied).....100 kil.	80 00	60 00
	Halva and rahat loucoum ..... ,,	—	20 00 T
133	Fine bon-bons (called silky), filled with marmalade, chocolate and the like; fondants without chocolate, marzipan, jellies, pralines, Southern fruits, seeds for flavouring, rinds of Southern fruits, coated with sugar (candied) .....100 kil.	100 00	80 00
134	Cocoa and cocoa nibs, in powder or sticks:		
	(i) Cocoa in powder .....100 kil.	200 00	150 00
	(ii) Chocolate and chocolate substitutes in tablets or pieces; cocoa paste 100 kil.	200 00	70 00 FS
	(iii) Confections partly or wholly of cocoa paste, chocolate or their substitutes, not specially mentioned or included elsewhere.....100 kil.	200 00	100 00
	Milk chocolate in the solid state, in any form 100 kil.	—	50 00 S
135	Sterilised and condensed milk, even boiled with sugar.....100 kil.	50 00	20 00
136	Milk products: (i) Cream called *skorup*.100 kil.	35 00	—
	(ii) Butter, fresh, salt, and melted.. ,,	200 00	100 00
	(iii) Cheese: (*a*) Common cheese and millstone-shaped *Kachkaval* cheese 100 kil.	60 00	—
	(*b*) Whey..... ,,	Free	Free
137	Artificial butter (margarine) and preparations not made exclusively from milk fat 100 kil.	250 00	—
138	Mustard: (i) Ground:		
	(*a*) Prepared for retail sale....100 kil.	70 00	25 00 B
	(*b*) Otherwise ..... ,,	30 00	20 00
	(ii) Prepared with must and other ingredients .....100 kil.	70 00	25 00 F
139	Essences and extracts not containing ether or alcohol:		
	(i) For making lemonade, coffee and other similar beverages.....100 kil.	300 00	150 00
	(ii) For preparation and spicing of food 100 kil.	250 00	100 00
	(iii) Other, not mentioned elsewhere ,,	250 00	100 00
	Note.—The importation of essences for the manufacture of cognac, liqueurs and rum is authorised. The importation of essences for the manufacture of plum brandy, grape-residue and wine brandy is prohibited.		
140	Capsules of gelatine with or without sugar, chestnut meal, even with sugar, infants' foods, even with sugar; invigorating meal, *i.e.* starch with sugar; flour with sugar, baking powder, powders for preparing lemonade, and the like .....100 kil.	100 00	50 00
	Milk food with addition of sugar not exceeding 33%, even in hermetically closed boxes .....100 kil.	—	40 00 S
141	Juice of fruit (except wine must) and of vegetables; fruit and vegetables for food, without ether or alcohol, flavoured with sugar or syrup, or prepared with additions thereof; fruit jam, compôtes, marmalade with additions of sugar:		
	(i) Of strawberries and raspberries 100 kil.	180 00	—
	(ii) Of lemons, oranges, and other fruits 100 kil.	80 00	—
142	Fruit prepared or mixed with alcohol; also fruit juices containing alcohol or ether 100 kil.	200 00	—
143	Alimentary products prepared:		
	(i) Vegetable and fruit preserves not included elsewhere.....100 kil.	120 00	30 00 F
	(ii) Preserves of meat, fish, and crayfish 100 kil.	120 00	60 00 F
	(iii) Cheese of all kinds except those classed under No. 136 .....100 kil.	150 00	70 00FB
	Millstone-shaped hard Emmental cheeses weighing more than 60 kilos. 100 kil.	—	40 00 S
	Note.—Emmental cheese is not subject to the "trosharina" (*S.*).		
	(iv) Comestibles n.s.m. ..... 100 kil.	120 00	60 00
144	Chemical food preparations such as somatose, pepsin, tropon, plasmon, &c. .... 100 kil.	200 00	150 00 G
145	Alimentary products in hermetically sealed receptacles, except those specially mentioned elsewhere .....100 kil.	120 00	60 00
	Olives in hermetically closed receptacles 100 kil.	—	30 00 I
	Preserved tomatoes..... ,,	—	20 00 I
	Sardines and tunny-fish in oil, in tins 100 kil.	—	35 00 F
146	Tobacco, manufactured: (i) Cut tobacco and tobacco for chewing	Monopoly	Monopoly
	(ii) Cigars.....	,,	,,
	(iii) Cigarettes	,,	,,
	(iv) Snuff.....	,,	,,
	II.—MINERALS, MINERAL OILS AND PRODUCTS THEREOF.		
	1.—*Earths and Stones.*		
147	Earths: (i) Clay and loam of every sort, mixed or not with china clay; china clay, marl, fire clay, and Dinas mortar	Free	Free
	(ii) Colouring earths:		
	(*a*) Verona and Cologne clay, crude..	,,	,,
	(*b*) Not specially mentioned, crude ..	,,	,,
	(*c*) Calcined or ground, used as foundation in preparing colours..100 kil.	1 00	0 50
	Note.—Industrial refuse used in preparing colours is dutiable under sec. (ii) *b*.		

* Five dinars under the Treaty with France.

MINERALS, MINERAL OILS AND PRODUCTS THEREOF—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
148	Gravel and sand: (*a*) Natural, in bulk ...	Free	Free
	(*b*) Put up for retail sale, even coloured 100 kil.	20 00	10 00
149	Stones of every description other than those specially mentioned, broken but not hewn	Free	Free
150	Infusorial earth	,,	,,
151	Pumice stone, emery, Vienna lime, polishing or plaster lime, Tripoli stone, carborundum, and other substances for cleaning and polishing:		
	(i) Raw ....100 kil.	2 00	,,
	(ii) Ground and washed ..... ,,	20 00	5 00
	Note.—All these materials for cleaning or polishing, put up for retail sale ..... 100 kil.	60 00	30 00
152	Chalk and talc: (i) Raw, natural colour ,,	2 00	1 00
	(ii) Ground or washed; also washed and calcined .....100 kil.	7 50	2 50
153	Gypsum: (i) Raw, in pieces or in powder..	Free	Free
	(ii) Baked, in pieces or in powder, even coloured .....100 kil.	3 00	1 00
154	Magnesite, dolomite:		
	(i) In pieces	Free	Free
	(ii) Ground or baked .....100 kil.	3 00	2 00
155	Baryta and witherite: (i) In pieces.....	Free	Free
	(ii) Ground	,,	,,
156	Strontianite and celestine, flourite, and bauxite, in pieces and powder.....	,,	,,
157	Common lime, mortar of lime, puzzolan, santorino earth.....100 kil.	2 00	—
158	Cement: (i) Roman cement (hydraulic lime)..... 100 kil.	2 50	1 35 A
	(ii) Portland cement..... ,,	4 00	2 35 A
	(iii) Cement of cinders or slag; puzzolan and magnesian cement and mixed cements ..... 100 kil.	4 00	2 35 A
159	Asbestos and chrysolite, raw and ground; asbestos fibres, cleaned or not ....100 kil.	15 00	Free
160	Slate in pieces..... ,,	1 00	0 50
161	Meerschaum, natural or artificial, unworked	Free	Free
162	Lava, porous or hard, in its natural state, unworked	,,	,,
163	Precious and semi-precious stones in their natural state, unworked	,,	,,
164	Earth, stone, and other minerals n.s.m., raw, baked, ground or washed.....	,,	,,
	2.—*Ores. Slag and Ashes.*		
165	Metal ores of every kind	,,	,,
166	Slag, as well as all silicate substances.....	,,	,,
167	Slag fibre and wool	,,	,,
168	Ashes of every kind, except ashes of bones and metal oxides called ashes.....	,,	,,
	3.—*Combustible Minerals.*		
169	Coal: (i) Anthracite	,,	,,
	(ii) Other coal and lignite.....100 kil.	0 35	,,
	(iii) Coke	Free	,, T
	(iv) Briquettes of coal of every description except charcoal .....100 kil.	0 50	0 30
170	Residues from the distillation of naphtha and mineral oils in the shape of coke, also briquettes of such residue .....100 kil.	1 00	0 50
	4.—*Mineral Oils and other Minerals, Coal Tar, Coal Tar Oil and Pitch, and other Mineral Substances.*		
171	Naphtha (petroleum): (i) Refined kerosine	Monopoly	Monopoly
	(ii) Raw, black, and unrefined, naphtha residues from the extraction of benzine and kerosene; also products obtained by distilling naphtha residues, if they cannot be used for lighting, dissolving or lubricating 100 kil.	1 50	0 75
172	Asphalt (asphalt stone), ground or not; pitch from tar, coal, lignite and from charcoal, also naphtha pitch; asphalt mastic and all other mineral pitch, solid, liquid, or in powder; asphalt cement.....100 kil.	1 00	0 60
173	Ozokerite, raw or melted; mineral wax extracted from lignite.....100 kil.	2 00	1 00
174	Yellow amber in pieces or powder: block amber: agate (jet, black amber), unworked	Free	Free
175	Tar of coal and other mineral substances 100 kil.	1 00	1 00
176	Coal-tar oils light, such as benzol, toluol, xylol; heavy, such as anthracene oil, carbol oil, creosote oil .....100 kil.	2 00	—
177	Products from the distillation of naphtha, lignite tar or bituminous schists, unenumerated such as gasoline, ligroine, benzine, lubricating oils, so-called paraffin oil, pure solar oil &c.:		
	1. In barrels or tanks ..... 100 kil. net	6 00	2 50 A
	2. In other receptacles..... ,,	40 00	20 00
178	Naphthaline, anthracene, phenol, carbolic acid, aniline oil, nitrobenzol, piridine, and other extracts from coal tar.....100 kil.	5 00	5 00 A
179	Lysol, kreoline, and other such preparations 100 kil.	25 00	15 00

Note.—Naphtha and all products of naphtha distillation can only be imported with the permission of the monopoly authorities.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	III.—WORKED ANIMAL, VEGETABLE, AND MINERAL WAX; AND ARTICLES MADE OF GREASE, OIL AND WAX.		
	1.—*Wax.*		
180	Wax: (i) Beeswax, combined or not with other substances, prepared (bleached or colored), made in tablets or balls..100 kil.	80 00	40 00
	(ii) Vegetable wax (Karnauba and Japanese wax, &c.), purified or prepared, in tablets, or shaped into balls 100 kil.	80 00	40 00
181	Residue and waste from the preparation of beeswax	Free	Free
182	Ceresine, purified, mixed or not with paraffin 100 kil.	40 00	20 00
183	Fatty acids, solid:		
	(i.) Stearic and palmitic acids and other such substances, including refined paraffin.....100 kil.	30 00	15 00
	Stearic acid ..... ,,	—	15 00 Bg
	(ii) Refined spermaceti ..... ,,	120 00	60 00
	2.—*Candles.*		
184	Candles and Tapers: (i) Of tallow .. ,,	50 00	25 00
	(ii) Of wax and ceresine ..... ,,	300 00	150 00
	(iii) Of paraffin, stearine, spermaceti, &c. 100 kil.	100 00	40 00 F
	3.—*Wax Manufactures.*		
185	Wax and ceresine articles (except candles, tapers, and wax vestas), such as wax flowers, wreaths, fruit, masks, figures &c., finely worked.....100 kil.	350 00	—
	4.—*Soap and other Articles.*		
186	Common soap for washing and industrial purposes, hard or soft, in cases, barrels &c., in blocks, slabs, bars &c., pressed or not, shaped in the mould or not ..100 kil.	40 00	18 00 B*
	Note.—If common soap specified in No. 186 is imported in special packages for retail sale, *i.e.*, paper envelopes, boxes, pots &c. with instructions, advertisements &c. it is dutiable under No. 187 as toilet soap.		
187	Other soaps of all kinds, hard or soft, *e.g.*, toilet and similar soaps, perfumed or not, in powder or paste; soaps with added cosmetic or medicinal substances (medicinal soaps).....100 kil.	150 00	40 00 G F
	Note.—Admixtures of cosmetic substances with soap, in the form of paste, principally used as cosmetics, are dutiable under No. 261. Soap creams, such as cream for the beard &c. are subject to the same treatment.		
188	Liquid preparations for washing and sizing made with alkalies, soap and water; Turkish red oil and other lyes....100 kil.	15 00	—
	Note.—Substitutes for soap are taxed like soap.		
189	Glycerine: (*a*) Raw.....100 kil.	5 00	—
	(*b*) Refined ..... ,,	50 00	30 00
190	Paraffin salve, vaseline and salve of vaseline (not perfumed and tasteless), lanoline and different lanoline mixtures, not perfumed:		
	(*a*) In barrels.....100 kil.	20 00	15 00
	(*b*) In other receptacles..... ,,	60 00	40 00
191	Axle grease and other substances for greasing, prepared from fat and oil, solid or liquid, and also mixed with other materials 100 kil.	20 00	7 50
192	Blacking and polish for footwear, leather or floors; also stove pomades:		
	(i) Common blacking for footwear..100 kil.	30 00	15 00
	(ii) Other, also wax for floors, all creams or preparations for footwear or leather, and pomades for stoves:		
	(*a*) Put up for retail sale..100 kil.	200 00	100 00
	(*b*) Put up otherwise .... ,,	100 00	60 00
	Note.—Blacking put up for retail sale is charged with a surtax of 20 %.		
193	Paste for cleaning, polishing and lubricating made of various substances with fat, oil, or soap .....100 kil.	80 00	50 00
194	Plastic materials prepared from mineral substances with stearine, palmitine, paraffin, wax, and resin .....100 kil.	15 00	—
195	Articles made of soap, stearine, paraffin and other like substances, even in combination with other materials, if they do not thereby become subject to a higher duty; other articles n.s.m.....100 kil.	250 00	—

* Twenty dinars under the Treaty with Italy; and 20 dinars also under the Treaty with France for *soap for laundry purposes (blanchissage) and ordinary use.*

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	IV.—CHEMICAL AND PHARMACEUTICAL PRODUCTS, COLORING MATERIALS AND COLORS; VARNISHES, LACS, ETHERS; ALCOHOLS, NOT OTHERWISE MENTIONED; ETHEREAL OILS AND PERFUMERS' MATERIALS; ARTIFICIAL MANURES; EXPLOSIVES AND INFLAMMABLE MATERIALS.		
	1.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.		
	(a) *Inorganic Substances.*		
196	Mercury and amalgams of mercury; also salts of mercury:		
	1. Mercury .....100 kil.	50 00	30 00
	2. Amalgams of mercury..... ,,	100 00	60 00
	3. Mercury compounds; sublimate, calomel &c., oxide of mercury, and salts of mercury .....100 kil.	150 00	100 00
197	Sulphur and metallic sulphides:—		
	1. Crude, unrefined	Free	Free I
	2. Refined and flowers of sulphur..100 kil.	1 50	1 00 I
	3. Metallic sulphides..... ,,	1 00	—
198	Phosphorous, common and red..... ,,	100 00	—
199	Antimony: 1. Metallic ..... ,,	35 00	5 00
	2. Tartar emetic and its substitutes ,,	5 00	Free
200	Borax and preparations of boron:		
	1. Borax, crude unrefined (borate of soda, Tinkal and boronatrocalcite), boracic acid, crude, unrefined.....	Free	,,
	2. Refined borax, pure boracic acid 100 kil.	5 00	3 00
201	Ammonia and ammoniacal preparations: sal ammoniac (ammonium chloride), ammonium nitrate and carbonate; compressed ammonia, ammoniacal liquor, sulphate of ammonia .....100 kil.	10 00	—
202	Salt: (a) Cooking salt, rock salt, and sea salt	Monopoly	Monopoly
	(b) Mineral salts, spring salts, mud extracts:		
	1. Natural .....100 kil.	25 00	10 00
	2. Artificial ..... ,,	50 00	25 00
203	Stassfurt salts.....	Free	Free
204	Bromine and bromine salts, iodine and iodine salts .....100 kil.	250 00	150 00
205	Metallic arsenic, white arsenic (arsenious acid), sulphide of arsenic—orpiment (yellow) and realgar (red).....100 kil.	20 00	12 00
206	Sodium ferrocyanide and ferricyanide; potassium ferrocyanide and ferricyanide (yellow and red prussiates of potash); potassium sulphocyanide, cyanide, manganate and permanganate; soluble chromates .....100 kil.	10 00	Free
207	Alums: aluminium alum, chrome alum, aluminates of iron and copper, in combination and otherwise with potash, soda, and ammonia; aluminium sulphate; sodium aluminate, aluminium chloride:		
	1 Crystallized: sodium aluminate 100 kil.	2 50	2 50
	2. Calcined and ground ..... ,,	15 00	—
	Note.—Chrome-alum imported by manufacturers is free of duty.		
208	Oxides (hydrated and anhydrous) of barium (barium hydroxide and peroxide), sodium peroxide, hydrogen peroxide, oxide of strontium and aluminium hydroxide (artificial alumina) oxides and hydroxide of chromium, oxide of manganese, yellow and red litharge in lumps, or scales, glazing and enamel paste, lead and tin ashes.....100 kil.	5 00	Free
209	Chlorides of magnesium, barium, calcium, chromium and manganese, and magnesium sulphate (Epsom salts), borate of manganese.....100 kil.	0 50	—
210	Artificial magnesium carbonate; pure oxide of magnesium, strontium carbonate, strontium chloride, barium carbonate and barium sulphate (artificial barytes); calcium phosphate and sulphate (artificial); nitrates of barium and strontium, calcium carbonate precipitate .....100 kil.	10 00	Free
211	Saltpetre: 1. Chili saltpetre (nitrate of soda).....	Free	,,
	2. Common saltpetre (nitrate of potash) and sodium nitrite .....100 kil.	7 50	4 50
212	Soda and potash compounds:		
	1. Soda (sodium carbonate), crude and crystallized, as well as calcined, and potash (potassium carbonate)..100 kil.	1 00	1 00
	2. Bicarbonates of soda and potash ,,	5 00	5 00
	3. Caustic soda (sodium hydrate), potassium hydrate .....100 kil.	2 50	2 50
	4. Sulphate of soda (Glauber's salt); bisulphate of soda; sulphite, bisulphite, and hydrosulphite of sodium and calcium, sodium sulphide, silicates of soda and potash (soluble glass), sulphate and bisulphate of potash ....100 kil.	0 50	0 50
	5. Chlorates of soda and potash, phosphate of soda, thyosulphate of soda, and barium chlorate.....100 kil.	7 50	—
213	Compressed chlorine and chlorine water; chloride of lime, Javelle bleaching liquid and bleaching liquid of Labarraque 100kil.	2 50	1 00
214	Acids, bisulphide of carbon and sulphuretted hydrogen:		
	1. Sulphuric acid and sulphurous anhydride:		
	(a) Chamber acid and concentrated (English).....100 kil.	1 00	1 00
	(b) Fuming sulphuric acid (Nordhausen oil of vitriol) and sulphurous anhydride ..100 kil.	1 50	1 50
	2. Sulphide of carbon, sulphuretted hydrogen, chloride of sulphur, carbon tetrachloride	Free	Free
	3. Nitric acid (aqua fortis); hydrochloric acid.....100 kil.	1 00	1 00
	4. Carbonic and sulphurous acids (compressed and fluid), phosphoric, chromic, hydrofluoric, and all other acids, liquid or crystallized, in lumps or powdered, not elsewhere mentioned .....100 kil.	20 00	12 00
215	Vitriols: 1. Iron vitriol (green vitriol or sulphate of iron, protoxide and oxysulphate), solid and liquid; iron chloride 100 kil.	0 50	0 50 G
	2. Copper vitriol (blue vitriol or sulphate of copper) and Salzburg vitriol (a mixture of sulphates of copper and iron), chloride and sulphate of zinc.....100 kil.	1 50	1 50 G
216	Salts of gold, silver, and platinum:		
	1. Salts of gold, including also purple of cassius, salts of platinum and similar metals ..... kil.	100 00	10 00
	2. Salts of silver of all kinds ..... ,,	10 00	2 00
217	Acetates: sugar of lead and acetate of lead 100 kil.	5 00	—
	Note.—Sugar of lead is only dutiable under this number when it is imported under control for the preparation of colours or varnish. Otherwise it is dutiable under No. 222.		
218	Salts of tin, not elsewhere mentioned, solid or liquid, nitrates of copper and lead, sulphate of nickel, oxide of nickel, and sulphate of nickel and ammonium 100 kil.	5 00	Free
219	Calcium carbide, aluminium carbide, and other metallic carbides, n.s.m.....100 kil.	50 00	28 00
	Note.—The minimum duty on carbide of calcium having been raised from 7 50 to 28 dinars per 100 kilos., this product shall be exempted from the trosbarina established by the Law of Nov. 9, 1909.		
220	Liquefied gases n.s.m.....100 kil.	50 00	—
221	Incandescent mantles for gas lighting ready for use, either prepared with collodion, gelatine, glue, shellac and similar substances, or in combination with common metals or their alloys ..... each	0 20	0 10
222	All other metals, non-metallic elements, salts, bases and inorganic combinations n.s.m. or included, not destined for industrial use .....100 kil.	250 00	150 00
	Note 1.—Preparations used as preservatives and remedies for vine and fruit trees, are, with the permission of the Ministers of Finance and Agriculture, admitted free of duty.		
	Note 2.—Salts which are ordinarily dutiable are admitted free of duty, under control, if they can be used for manure.		
	(b) *Organic Compounds.*		
223	Acids: 1. Citric, tartaric and lactic acids 100 kil.	75 00	—
	2. Acetic acid:		
	(a) Crude (commercial), acetate of lime .....100 kil.	3 00	—
	(b) Pure, containing more than 80 grs. of acid per litre: essence of vinegar..... 100 kil.	300 00	120 00 A
	3. Oxalic acid and oxalate of potash, tannic, gallic and pyrogallic acids 100 kil.	20 00	Free
	4. Salicylic acid..... ,,	100 00	—
	Note.—The importation of vinegar essence is only permitted for industrial purposes, if the manufacture of any article is impossible or more expensive without acetic acid. But even in this instance, it may only be imported under control or after denaturation so as to be unfit for any other purpose whatsoever.		
224	Cream of tartar: 1. Unpurified ....100 kil.	10 00	—
	2. Purified ..... ,,	40 00	—
225	Albumen and glue, solid, liquid, and powdered:		
	1. Gelatine and isinglass ..... 100 kil.	50 00	—
	2. Albumen and caseine for technical purposes; glue for joiners, painters, shoemakers, &c.....100 kil.	35 00	30 00
226	Animal charcoal (bone-black) in pieces, and blood charcoal in pieces ....100 kil.	5 00	—

CHEMICAL AND PHARMACEUTICAL PRODUCTS, &c.—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
227	Substances for printing rollers and for hectographs, and similar substances 100 kil.	60 00	—
228	Alkaloids and their salts:		
	1. Quinine and its salts ....kil.	15 00	Free
	2. Caffeine, nicotine, sparteine, morphine, strychnine, codeine, &c....kil.	15 00	5 00
229	Collodion and liquid celloidin, chloroform ....100 kil.	30 00	—
230	Tanning extracts and materials for leather tanning n. s. m....	Free	Free
231	Artificial sweetening substances (saccharin, sycose, sucrin, dulcin, and similar substances), even in pastilles ..... 100 kil.	10,000 00	—
	Note.—Saccharin may only be imported by druggists or chemists.		
	The importation is prohibited of all products to be directly used in the manufacture of saccharin and other artificial sweetening substances.		
232	Liquorice: (*a*) Raw or boiled down, in boxes or in lumps....100 kil.	30 00	30 00
	(*b*) Refined or made up with sugar, honey, aniseed oil, sal-ammoniac or other relishes or drugs ....100 kil.	100 00	70 00
233	Artificial balsams; extracts, essences, tinctures, and waters, not perfumed, for industrial or medicinal use (except dyeing and tanning extracts and essences):		
	1. Not containing ether or alcohol..100 kil.	300 00	200 00
	2. Containing ether or alcohol .... ,,	450 00	250 00
234	Made-up medicines and medicinal preparations with indication for doses:		
	1. Medicines ready for use, and all chemical and pharmaceutical medicinal products with indication for doses 100 kil.	1,000 00	200 00 F
	2. Plaster made upon linen or otherwise....100 kil.	1,000 00	300 00 F
235	Organic chemical products, as also pharmaceutical preparations and products n.s.m. or included ....100 kil.	100 00	150 00 F
	Note.—Inorganic and organic combinations or organic salts of metals for industrial purposes n.s.m. or included are subject to a duty of 5 dinars per 100 kilos., under control.		
	2.—COLOURS AND DYEING MATERIALS.		
236	Natural dyes, vegetable, animal and mineral:		
	(i) Animal and vegetable:		
	(*a*) Fermented and ground, in every form if not elsewhere included .... 100 kil.	2 50	2 50*
	(*b*) Cochineal, French scarlet grain (kermes), of all kinds .. 100 kil.	20 00	Free
	(*c*) Carmine and other cochineal preparations ....100 kil.	100 00	60 00
	(ii) Mineral: Earth colours of every kind, Cologne, Sienna, Budapest, Verona, Armenian bole, umber, ochre, English red, &c. (ochre and English red even from residues of industrial processes), in powder (dry), paste, or cakes 100 kil.	10 00	3 50
	Note.—Mineral colours and earth colours improved with a slight mixture of organic pigments, not exceeding 2 % pay a surtax of 20 dinars per 100 kilos.:		
	Mineral dyes and earth colours of all kinds, improved with a mixture of 2 % at most 100 kil.	—	10 00 A
237	Materials for dyeing, except artificial organic colours or colours elsewhere specially mentioned:		
	(i) Indigo, natural or artificial, of every kind, and indigo-carmine dye 100 kil.	50 00	50 00 G
	Note.—Synthetic indigo shall not be subject to other or higher duties than natural indigo (*G.*)		
	(ii) Extracts, solid or liquid....100 kil.	10 00	—
238	Artificial organic colours:		
	(i) Alizarine, and other like colours 100 kil.	10 00	—
	(ii) All other .... ,,	50 00	—
	Alizarine, aniline and like colours ,,	—	10 00 G
	Other.... ,,	—	40 00 G
	Note.—Ingredients composed of coal tar and its derivatives, if for making colours, are free of duty under conditions laid down by the Minister of Finance.		
239	Oxide of zinc (zinc white), ultramarine, zinc grey, zincolith, lithopone....100 kil.	15 00	14 00
240	White, red, and yellow lead; cinnabar, copper and copper arsenical colours, Paris and Prussian blue, bronze colours:		
	1. White, red, and yellow lead..100 kil.	60 00	30 00 A
	2. Bronze colours .... ,,	80 00	30 00 A
	3. Other .... ,,	100 00	45 00 A

* Treaty with Turkey as regards *henna, powdered.*

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
241	Chrome, antimony and cobalt colours, yellow and green chrome, smalt, &c. 100 kil.	100 00	45 00
242	Lamp black, Frankfort black:		
	(*a*) Natural, in powder .... ,,	10 00	3 00
	(*b*) Improved with ultramarine or aniline dyes and other chemical colours 100 kil.	15 00	7 50
243	Pigments and coloured lakes, if not elsewhere mentioned or included, and preparations from combinations of pigment with inorganic substances and salts (pigment and other lakes)....100 kil.	100 00	50 00 A
	Printing ink even mixed with materials like oil, glycerine, varnish, glue, mineral oil, and with other materials 100 kil.	—	60 00 F
	Note I.—Colours prepared with oil, glycerine, oil varnish, glue, mineral oil and other substances, pay 120 dinars.		
	Note II.—Colours prepared with alcohol, acetone and lac varnish, pay 150 dinars.		
	Note III.—Paint in tins or other receptacles for retail sale, without distinction, pays a surtax of 20 dinars per 100 kilos.		
244	Ink: (i) Liquid....100 kil.	40 00	18 00
	(ii) In powder .... ,,	150 00	—
245	Graphite: (i) Raw, even calcined, washed or powdered....100 kil.	2 50	Free
	(ii) Prepared for retail sale (*e.g.*, in tablets, balls, cylinders or cakes) ....100 kil.	5 00	2 50
246	Talc (soapstone, tailor's chalk), cut or shaped for drawing, or in a wooden holder .... 100 kil.	5 00	—
247	Lead pencils, black and coloured; charcoal pencils, Indian ink (liquid or solid), for drawing or writing; chalks, cut:		
	(i) Chalk and pencils:		
	(*a*) Not cased, or only covered with paper ....100 kil.	10 00	10 00 G
	(*b*) Cased with ordinary unpolished white wood .... 100 kil.	100 00	55 00 G
	(*c*) Cased in other wood, cane or papier mâché, or combined with other materials, if not included under a higher tax .... 100 kil.	250 00	80 00 G
	(ii) Indian ink, solid or liquid; ink for pads .... 100 kil.	250 00	150 00
	3.—VARNISH, LAC, PUTTY AND CEMENTS.		
248	Oil varnish, mixed or not with siccative substances; concentrated linseed oil 100 kil.	35 00	25 00
249	Spirit varnishes (solutions of resin in alcohol) .... 100 kil.	120 00	50 00
250	Lac varnishes, solutions of resins in turpentine, mineral or resin oils, varnish, acetone, alkalis or other solvents; asphalt varnish; solutions of asphalt or asphalt like substances in mineral or turpentine oil, as well as solutions of tar or coal pitch in light carbo-hydrates, as benzine, ligroine, photogene; solutions of colours and wax; Japan lac; Zapon lac; siccatives; brunoline .... 100 kil.	100 00	50 00 B
251	Sealing wax and seals in wax; bottle wax 100 kil.	50 00	30 00
252	Oil cements (fat lute); resin cement, caoutchouc and gutta-percha cements, glue and other putties or cements not mentioned elsewhere .... 100 kil.	12 00	—
	4.—ETHER, ALCOHOLS NOT MENTIONED ELSEWHERE, VOLATILE OILS; PERFUMERY AND COSMETICS.		
253	Ether of every kind, simple and compound 100 kil.	250 00	150 00
254	Grape oil (cognac oil) .... kil.	150 00	90 00
255	Fusel oil, methyl alcohol and acetone, raw or refined; formaldehyde, solid or liquid 100 kil.	20 00	10 00
	Acetone, raw or refined .... ,,	—	10 00 A
	Note—Fusel oil containing 8% of alcohol pays the same duty as alcohol.		
256	Volatile oils:		
	(i) Wood tar oil (juniper tar oil, &c.), coarsely refined, caoutchouc oil; hartshorn oil, refined and unrefined; turpentine oil, resin oil, camphor oil (liquid camphor) ..... 100 kil.	25 00	15 00
	(ii) Oil of juniper, and pine needles, laurel berry oil, rosemary oil.....100 kil.	100 00	50 00
	(iii) Oils of jasmine, bergamot, bitter almonds, rose, lily of the valley, violet, orange-blossom, &c. 100 kil.	300 00	150 00
	Note.—If the above-mentioned oils are imported in receptacles weighing under ½ kilo. they shall pay a surtax of 100 %.		
257	Artificial perfumes (coumarine, heliotropine), and the like for preparing perfumes....100 kil.	500 00	200 00

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
258	Perfumed greases, pomades and mineral oils:		
	(i) In receptacles of more than 1 kilo. 100 kil.	400 00	275 00 F
	(ii) ,, ,, of less than 1 kilo. ,,	500 00	325 00 F
259	Perfumes and cosmetics containing ether or alcohol:		
	(i) Essences, extracts, tinctures, and perfumed waters.....100 kil.	500 00	300 00 F
	(ii) Perfumed vinegar (toilet vinegar) 100 kil.	500 00	300 00 F
260	Perfumed waters not containing ether or alcohol:		
	(i) Rosewater: (*a*) In receptacles of over 1 kil...100 kil.	30 00	30 00 F
	(*b*) In receptacles of under 1 kilo. 100 kil.	50 00	40 00 F
	(ii) Orange blossom, lily of the valley and violet water, &c.:		
	(*a*) In receptacles of more than 1 kilo. .....100 kil.	40 00	30 00 F
	(*b*) In receptacles of less than 1 kilo. .....100 kil.	60 00	45 00 F
261	Powders, fards, red or white, dyes for the hair, tooth powder, tooth soap and paste, all perfumed; fumigating paper or pastilles, and all perfumery and cosmetics not elsewhere mentioned ..... 100 kil.	1,000 00	400 00 F
	Antiseptic tooth waters ..... ,,	400 00	200 00
	Notes.—(1) Unperfumed powder, fards, red or white, and tooth powder, are dutiable under No. 261 if they claim by their labels, advertisements, receptacles, &c. to be cosmetics. (2) Articles for advertising purposes, such as cards, framed pictures, accompanying the consignments, are admitted free of duty (*F.*).		
	5.—ARTIFICIAL MANURE.		
262	Artificial manure of flesh, blood, &c.; bird, bat, and fish guano; coprolite, poudrette, &c.	Free	Free
263	Broken and ground bones and phosphorite meal, phosphates, and super-phosphates, Thomas phosphate meal or slag, mixed or not with other substances	,,	,,
	Note.—Substances dutiable in themselves, not above mentioned but elsewhere included, imported for use as manure, can be admitted duty free on application and under control.		
	6.—GUNPOWDER, (1) EXPLOSIVES, FUSES, AND OTHER INFLAMMABLE GOODS.		
264	Gunpowder	Monopoly	Monopoly
265	Dynamite	,,	,,
266	Other explosives and fulminating substances, fulminating mercury, picric acid, and salts thereof; potassium chlorate, ammonium nitrate, guncotton, &c. in caps or detonators	,,	,,
267	Rockets and fireworks of every kind, crackers, percussion and other caps, filled or not with fulminating mercury..100 kil.	100 00	—
	Percussion caps and priming.... ,,	—	80 00 F
268	Cartridges: (i) Military war material	Prohibited	Prohibited
	(ii) Cartridges for game shooting and other.		
	(*a*) Filled .... 100 kil.	150 00	—
	(*b*) Empty, with or without percussion caps..... 100 kil.	80 00	50 00
269	Matches: (i) Of wood and paper	Monopoly	Monopoly
	(ii) Of stearine, wax, or other like stuffs.....	,,	,,
270	Articles for illumination:		
	(i) Wax torches.....100 kil.	70 00	—
	(ii) Pitch and tar torches ..... ,,	15 00	—
	(iii) Antimony, magnesium, zinc, and other torches .....100 kil.	60 00	—
271	Other inflammable substances; tinder fuses; percussion caps for children's pistols and guns, igniting strips for miners' lamps and for lighting, as also all inflammable substances and goods not mentioned elsewhere ..... 100 kil.	200 00	80 00
	V.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF.		
	1.—COTTON.		
272	Cotton, prepared:		
	(i) Bleached, combed, carded.... 100 kil.	30 00	14 00
	(ii) Dyed, ground ..... ,,	30 00	14 00
	(iii) Cotton waste of any kind.... ,,	30 00	14 00

(1) A monopoly duty of dinars 1.50 per kilo. shall be levied on the importation of all explosives not containing nitro-glycerine, whether intended for sale or for industrial purposes. The application to be made to the Minister of War for permission to import explosives must be accompanied by a certificate from the factory where the explosive was made; the certificate shall state the substances entering into the composition of the explosive and be legalised by the Police authorities.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
273	Cotton wadding:		
	(i) Carded or sized, also wadding bands, sized or not .....100 kil.	30 00	14 00 I
	(ii) Absorbent and antiseptic.... ,,	50 00	40 00 I
274	Cotton yarn, single:		
	(i) Up to No. 8 English:		
	(*a*) Unbleached ..... ,,	40 00	25 00 B
	(*b*) Bleached..... ,,	50 00	30 00 B
	(*c*) Dyed or printed ..... ,,	60 00	35 00 B
	(ii) Above No. 8 and up to No. 20: (1)		
	(*a*) Unbleached ..... ,,	60 00	25 00 B
	(*b*) Bleached..... ,,	70 00	30 00 B
	(*c*) Dyed or printed ..... ,,	80 00	35 00 B
	(iii) Above No. 20 and up to No. 30:		
	(*a*) Unbleached..... 100 kil.	65 00	—
	(*b*) Bleached ..... ,,	75 00	—
	(*c*) Dyed or printed.. ..... ,,	80 00	—
	From No. 21 to No. 24 inclusive:		
	(*a*) Unbleached ..... 100 kil.	—	25 00 B
	(*b*) Bleached ..... ,,	—	30 00 B
	(*c*) Dyed or printed ..... ,,	—	35 00 B
	From No. 25 to No. 30:		
	(*a*) Unbleached ..... ,,	—	35 00 B
	(*b*) Bleached ..... ,,	—	40 00 B
	(*c*) Dyed or printed ..... ,,	—	45 00 B
	(iv) Above No. 30:		
	(*a*) Unbleached..... ,,	80 00	40 00 B
	(*b*) Bleached..... ,,	90 00	45 00 B
	(*c*) Dyed or printed ..... ,,	100 00	50 00 B
275	Cotton yarn of two or more threads:		
	(i) Up to No. 8 English:		
	(*a*) Unbleached ..... ,,	45 00	30 00 B
	(*b*) Bleached ..... ,,	55 00	35 00 B
	(*c*) Dyed or printed ..... ,,	65 00	40 00 B
	(ii) Above No. 8 and up to No. 20: (1)		
	(*a*) Unbleached ..... ,,	65 00	30 00 B
	(*b*) Bleached ..... ,,	75 00	35 00 B
	(*c*) Dyed or printed ..... ,,	85 00	40 00 B
	(iii) Above No. 20 and up to No. 30:		
	(*a*) Unbleached ..... 100 kil.	70 00	—
	(*b*) Bleached..... ,,	80 00	—
	(*c*) Dyed or printed ..... ,,	90 00	—
	From No. 21 to No. 24 inclusive:		
	(*a*) Unbleached ..... 100 kil.	—	30 00 B
	(*b*) Bleached..... ,,	—	35 00 B
	(*c*) Dyed or printed ..... ,,	—	40 00 B
	From No. 25 to No. 30:		
	(*a*) Unbleached ..... ,,	—	40 00 B
	(*b*) Bleached ..... ,,	—	45 00 B
	(*c*) Dyed or printed ..... ,,	—	50 00 B
	(iv) Above No. 30:		
	(*a*) Unbleached ..... ,,	90 00	50 00 B
	(*b*) Bleached ..... ,,	100 00	55 00 B
	(*c*) Dyed or printed ..... ,,	120 00	60 00 B
276	Thread made up for retail sale (sewing, knitting, and embroidery thread) on wooden reels, paper, in balls or skeins, &c. of one or more threads:		
	(*a*) Unbleached ..... 100 kil.	100 00	50 00 B
	(*b*) Bleached ..... ,,	120 00	55 00 B
	(*c*) Dyed or printed ..... ,,	150 00	60 00
	Note.—It is understood that cotton yarns wound on bobbins or warp-beams, or prepared in any other manner for industrial use, shall not be subject to the rates of No. 276, but only to those of No. 274 or 275 (*B.*).		
277	Plain tissues:		
	(i) Weighing more than 120 grammes per square metre, and having in the weft and warp in 1 square centimetre:		
	(*a*) Up to 50 threads .....100 kil.	130 00	80 00BGIS
	(*b*) From 50 to 80 threads ,,	150 00	100 00BGIS
	(*c*) Above 80 threads .... ,,	180 00	130 00BGIS
	(ii) Weighing from 60 to 120 grammes per square metre, and having in weft and warp in 1 square centimetre:		
	(*a*) Up to 50 threads ..... 100 kil.	180 00	130 00BGIS
	(*b*) From 50 to 80 threads.. ,,	210 00	130 00 BS†
	(*c*) Above 80 threads .... ,,	250 00	190 00 B
	(iii) Weighing up to 60 grammes per square metre, and having in weft and warp in 1 square centimetre:		
	(*a*) Up to 50 threads .....100 kil.	250 00	190 00 B S
	(*b*) From 50 to 80 threads ,,	300 00	220 00 B
	(*c*) Above 80 threads .... ,,	350 00	250 00 B
	Note to No. 277.—Glaris wares (*articles de Glaris*), viz., handkerchiefs, kerchiefs, *cachenez*, foulards, shawls, fichus, &c., of all kinds and of any dimension; of cotton, dyed, printed, with or without dressing, plain, twilled, or craped, shall pay a duty, inclusive of all surtaxes, of 120 dinars per 100 kilos. When these articles are packed in cases, the duty of 120 dinars shall be levied on the gross weight after a tare deduction of 20 %. In order to be dutiable at the above-mentioned rate of 120 dinars, these articles must be accompanied by certificates of origin.		

(1) Under the Treaty with Great Britain: From No. 9 to No. 20.
† 160 dinars under Treaty with Italy.

ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	Consular visa is not to be required for these certificates.		
	It is understood that any further concession that Servia may make to another State in respect of printed cotton tissues, of any nature whatever, shall be applicable of right to Glaris wares mentioned above (*S.*).		
	Note.—Handkerchiefs, kerchiefs, *cachenez*, foulards, shawls, fichus, &c., of all kinds and of every dimension; of cotton, coloured, printed, with or without dressing, plain, twilled, or craped (inclusive of all surtaxes) .....100 kil.	—	120 00 A
278	Velvet, plush, and other like tissues..100 kil.	300 00	170 00 G
279	Tulle, bobbinet, point-net and other like tissues including machine made curtains of cotton yarn, in the piece for sale by measure or made to shape, without hemming or further finishing .....100 kil.	400 00	250 00 G
	Note.—Similar curtains hemmed or further finished are dutiable at the above-mentioned rate with a surtax in accordance with No. 360 of the Tariff as modified by Section 8 of the General Notes to Part V. of the Tariff, *i.e.*, a surtax of 15 % if they are simply sewn or have hems or other ordinary edgings, and a surtax of 100 % if they are otherwise made up. In any case they are liable to the surtaxes mentioned in Section 1 of the said General Notes (*B*).		
	Note.—Congress stuffs, English tulle, canvas, and stiffened open-woven tissues for embroidery, under the conditions prescribed by the Ministry for Finance 100 kil.	100 00	—
280	Knitted and netted goods:		
	(i) In pieces to be sold by the metre ,,	200 00	150 00
	(ii) Ready-made articles: stockings and socks, gloves, furniture-nets, bird-nets, and other like nets:		
	(*a*) Cut out and sewn.....100 kil.	500 00	250 00
	(*b*) Not cut out or sewn .. ,,	500 00	250 00
	Ready-made articles: stockings and gloves, of hosiery-tissue weighing more than 300 grammes per sq. metre:		
	Cut out and sewn .....100 kil.	—	150 00 I
	Shaped..... ,,	—	180 00 I
	Stockings and gloves, of hosiery-tissue weighing up to 300 grammes per sq. metre:		
	Cut out and sewn ....100 kil.	—	200 00 I
	Shaped..... ,,	—	250 00 I
	(iii) Others n.s.m. ..... ,,	250 00	150 00 I
281	Lace of every kind, even embroidered [cut-work (*dentelles aériennes*)] .....100 kil.	1,000 00	600 00 G
	Machine-made cotton lace ..... ,,	—	350 00 B
	Embroidered lace ("*aérienne*" embroideries) of all kinds, without visible tissue .....100 kil.	—	550 00 S
282	Embroideries on cotton tissues:		
	(i) Chain-stitch embroideries, hand or machine-made embroideries, with or without applications:		
	(*a*) Of silk .....100 kil.	1,200 00	700 00 S
	(*b*) Of other materials .... ,,	1,000 00	550 00 S
	(ii) Flat stitch embroideries, made on ordinary or shuttle-embroidering machines, with or without application:		
	(*a*) Of silk .....100 kil.	1,200 00	700 00 S
	(*b*) Of other material..... ,,	1,000 00	550 00 S
	Note.—All other embroideries are dutiable as chain- or flat-stitch embroideries.		
	Note to Nos. 281 and 282.—The duties fixed for these numbers include all the surtaxes provided for in the General Notes to Part V. of the Servian Tariff (*S.*).		
283	Ribbons of every kind.....100 kil.	200 00	150 00 F
284	Trimmings and button-makers' wares, even with foundations or insertions of wood, bone, or metal .....100 kil.	300 00	125 00 G
285	Cord, twine, or string of cotton yarn, of more than 1 mm. thickness .....100 kil.	150 00	100 00
	Note.—String of less than 1 mm. thickness is dutiable as yarn under the corresponding numbers.		
286	Hose, combined or not with common metal, girths, wicks, knitted or woven ..100 kil.	120 00	80 00
287	Tissues and other articles for technical purposes not mentioned or included elsewhere .....100 kil.	30 00	20 00
	2.—*Hemp, Flax, and other Vegetable Textile Materials.*		
288	Hemp, flax, jute, manila hemp, New Zealand hemp, ramie, pine-apple and cocoa-nut fibre, peat wool and other vegetable textile fibres, prepared, bleached, combed, carded, dyed .....100 kil.	10 00	—
289	Wadding of the above materials:		
	(i) Common and sized..... ,,	30 00	—
	(ii) Antiseptic..... ,,	50 00	—
290	Yarns of hemp, flax [hemp and flax fibres (or tow)] and ramie, single:		
	(i) Up to No. 20 (English):		
	(*a*) Unbleached .....100 kil.	70 00	10 00
	(*b*) Bleached, dyed, printed .. ,,	80 00	40 00
	(ii) Above No. 20 (English):		
	(*a*) Unbleached ..... ,,	75 00	10 00
	(*b*) Bleached, dyed, printed.... ,,	90 00	45 00
291	Yarns of hemp, &c., several threads:		
	(i) Up to No. 20 (English):		
	(*a*) Unbleached ..... ,,	90 00	35 00
	(*b*) Bleached, dyed, printed ,,	100 00	45 00
	(ii) Above No. 20 (English):		
	(*a*) Unbleached ..... ,,	100 00	40 00
	(*b*) Bleached, dyed, printed ,,	120 00	50 00
292	Linen, hemp and ramie thread made up for retail sale (sewing, knitting, or embroidery thread, &c.), on wooden or paper reels in balls or hanks, of one or more threads, unbleached, bleached, dyed, or printed .....100 kil.	180 00	60 00 B
293	Yarns of jute, manila hemp, New Zealand hemp, and other vegetable fibres included under No. 288, single:		
	(i) Up to No. 7 (English):		
	(*a*) Unbleached .....100 kil.	5 00	2 00
	(*b*) Bleached, dyed, printed ,,	15 00	9 00
	(ii) Over No. 7 (English):		
	(*a*) Unbleached ..... ,,	10 00	4 00
	(*b*) Bleached, dyed, printed ,,	20 00	12 00
294	Yarns of jute, manila hemp, New Zealand hemp, and other vegetable fibres included under No. 288, of several threads:		
	(i) Up to No. 7 (English):		
	(*a*) Unbleached .....100 kil.	10 00	6 00
	(*b*) Bleached, dyed, printed ,,	20 00	12 00
	(ii) Over No. 7 (English):		
	(*a*) Unbleached ..... ,,	15 00	9 00
	(*b*) Bleached, dyed, printed ,,	25 00	15 00
295	Thread of the materials included under No. 288, made up for retail sale, other than those mentioned under No. 292 (on reels, in balls or hanks, &c.), of one or more threads, unbleached, bleached dyed, or printed .....100 kil.	150 00	50 00 B
296	Tissues of flax, ramie, hemp, and other vegetable fibres included under No. 288, except those specially mentioned:		
	(i) Common cloth for packing, having in weft and warp in 1 sq. centimetre not more than 18 threads:		
	(*a*) Of jute .....100 kil.	25 00	12 00B Bg
	(*b*) Of other materials.. ,,	120 00	30 00B Bg
	(ii) Tissues having from 18 to 36 threads in weft and warp in 1 sq. centimetre.....100 kil.	250 00	50 00B Bg
	(iii) Tissues having from 36 to 60 threads in weft and warp in 1 sq. centimetre.....100 kil.	300 00	100 00B Bg
	(iv) Tissues having more than 60 threads in weft and warp in 1 sq. centimetre.....100 kil.	400 00	160 00B Bg
297	Tulle, bobbinet, point-net, and other like tissues .....100 kil.	150 00	300 00
	Note.—Congress stuffs, canvas, and other open-woven tissues, for embroidering, subject to the conditions laid down by the Minister of Finance 100 kil.	100 00	—
298	Ribbons of all sorts of tissues ..... ,,	250 00	180 00
299	Knitted and netted tissues and manufactures thereof:		
	(i) In pieces to be sold by the metre 100 kil.	400 00	250 00
	(ii) Ready-made articles: socks and stockings, gloves, hair-nets, furniture nets, bird nets, fishing and other like nets:		
	(*a*) Cut out and sewn ..100 kil.	450 00	300 00
	(*b*) Not cut out or sewn ,,	450 00	300 00
	(*c*) Not elsewhere mentioned 100 kil.	400 00	300 00
300	Lace of every kind, even embroidered (*dentelles aériennes*) .....100 kil.	1,000 00	750 00
301	Velvet and plush with cut or uncut pile 100 kil.	250 00	200 00
302	Trimmings and button-makers' wares, even if with intervening layers or foundations of wood, bone, metal .....100 kil.	300 00	200 00
303	Cordage: (i) Ropes (ropes for ships) and cordage, even if tarred, of more than 5 mm. thickness .....100 kil.	50 00	25 00 A
	(ii) Twine and string from 1 to 5 mm. thickness .....100 kil.	80 00	40 00 A
	Note.—Twine of the above kinds of less than 1 mm. thickness is dutiable as yarn.		
304	Buckets, rope ladders, soles, halters, belts, girth, hose, and other rope articles not mentioned elsewhere.....100 kil.	150 00	70 00 A
305	Sacks..... ,,	15 00	7 50
	(*a*) Destined for the export of native produce .....100 kil.	—	7 50 B
	(*b*) Others..... ,,	—	15 00 B
	Note.—Coloured stripes shall have no effect on the tariff classification of sacks. If sacks are used for exporting native produce, *e.g.*, cereals, flour, plums, cement,		

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	&c., the duties paid thereon shall be refunded.		
306	Carpets in the piece or shaped, of flax, hemp, jute, cocoa-nut, pine-apple fibres, manila hemp, &c., mixed or not with other vegetable textile materials:		
	(a) Woven so as to resemble velvet 100 kil.	140 00	50 00
	(b) Otherwise woven ,,	100 00	50 00
307	Articles for technical purposes not mentioned or included elsewhere 100 kil.	30 00	20 00
	Note.—Embroideries on a foundation material of flax, hemp, and other tissues of this category, are taxed in the same way as embroideries on a material of cotton.		
	3.—*Wool and other Animal Hair for Spinning.*		
308	Sheep's wool, including alpaca, llama and vicuna; hair of the angora goat, Peruvian sheep, camels, hares, rabbits, beavers, oxen, deer, and other animals:		
	(a) Carded, ground, combed or drawn, in flocks or ribbons, oiled	Free	Free
	Combed, carded, ground, oiled, undyed	—	,, T F
	(b) Dyed 100 kil.	20 00	—
309	Woollen wadding ,,	50 00	—
310	Artificial wool	Free	Free
311	Yarns of coarse wool or hair of animals (except hair from horses' manes or tails), up to No. 5 metric system:		
	(i) Single strand:		
	(a) Unbleached 100 kil.	60 00	36 00
	(b) Bleached, dyed, printed ,,	80 00	50 00
	(ii) Two or more strands:		
	(a) Unbleached ,,	80 00	50 00
	(b) Bleached, dyed, printed ,,	90 00	55 00
312	Alpaca, cashmere, mohair, Genappes, chenille, camel hair, &c., yarns of one or more strands:		
	(i) Unbleached 100 kil.	60 00	36 00
	(ii) Bleached, dyed, printed ,,	80 00	50 00
313	Yarns of combed wool, up to No. 16 metric system:		
	(i) Single strand:		
	(a) Unbleached 100 kil.	120 00	80 00
	(b) Bleached, dyed, printed, or otherwise prepared 100 kil.	140 00	90 00
	(ii) Two or more strands:		
	(a) Unbleached 100 kil.	130 00	90 00
	(b) Bleached, dyed, printed, or otherwise prepared 100 kil.	150 00	100 00
314	Yarn of combed wool, above No. 16, of one or more strands:		
	(a) Unbleached 100 kil.	100 00	60 00 G
	(b) Bleached, dyed, printed ,,	150 00	80 00 G
315	Yarn of carded wool, as well as other woollen yarns n.s.m. (vicuna &c.), which do not come under Nos. 311-314		
	(i) Single strand:		
	(a) Unbleached 100 kil.	80 00	50 00 G
	(b) Bleached, dyed, printed ,,	100 00	60 00 G
	(ii) Two or more threads:		
	(a) Unbleached ,,	120 00	70 00 G
	(b) Bleached, dyed, or printed ,,	150 00	80 00 G
316	Thread made up for retail sale, on reels, in skeins, hanks, balls, &c.:		
	(a) Unbleached 100 kil.	150 00	50 00
	(b) Bleached, dyed, printed ,,	200 00	100 00 G
317	Carpets of wool and animal hair combined or not with manila hemp, jute, flax, cocoa nut, pine-apple, and other vegetable fibres, without regard to the quantity of these materials:		
	(i) Common 100 kil.	75 00	50 00 B
	(ii) Fine ,,	200 00	100 00 B
318	Coverlets (*tchebad*) ,,	100 00	70 00 B
319	*Aba* and *soukno* (cancelled).		
320	*Schayak* (cancelled).		
321	All other tissues of wool except those specially mentioned:		
	(i) Weighing more than 700 grammes per square metre 100 kil.	300 00	125 00 B
	(ii) Weighing from 500 to 700 grammes per square metre 100 kil.	350 00	175 00 B
	(iii) Weighing from 300 to 500 grammes per square metre 100 kil.	450 00	200 00 B
	(iv) Weighing up to 300 grammes per square metre 100 kil.	500 00	250 00 B
	Note to No. 321.—Tissues with warp or weft entirely of cotton shall pay the above duties with a reduction of 15% (*B.*).		
	Note.—Remnants up to 4 metres in length will be dutiable as the tissues from which remaining.		
322	Velvet, plush, and other like tissues, with the pile cut or uncut 100 kil.	400 00	250 00 G
323	Knitted or netted goods (hosiery):		
	(i) In pieces to be sold by the metre:		
	(a) Unbleached 100 kil.	300 00	—
	(b) Bleached, dyed, woven in colours, or printed 100 kil.	400 00	—
	(ii) In ready-made goods (socks and stockings, gloves, hair nets, furniture nets, bird-nets, and other like articles):		
	(a) Cut out and sewn 100 kil.	450 00	—
	(b) Not cut out or sewn (shaped) 100 kil.	450 00	—
	(iii) Not specially mentioned ,,	425 00	—
324	Ribbons of all kinds of tissues ,,	350 00	180 00
325	Fichus and shawls, woven, even in uncut pieces 100 kil.	500 00	300 00 A
326	Tulle, point-net, and other like tissues ,,	800 00	330 00
327	Lace ,,	1,000 00	330 00
328	Trimmings and button-makers' wares, with foundations of wood, bone, horn, metal, &c. 100 kil.	450 00	180 00
	Note.—Embroideries on a foundation of woollen or other animal hair material are taxed as those on cotton tissues.		
329	Articles for technical purposes, not mentioned or included elsewhere 100 kil.	40 00	20 00
	4.—*Silk.*		
330	Thrown silk, raw, not otherwise prepared 100 kil.	50 00	20 00
331	Artificial silk and floss silk, raw, single thread, or twisted 100 kil.	50 00	30 00
332	Silk wadding:		
	(i) Common and coated with sizing ,,	50 00	—
	(ii) Antiseptic medicinal wadding ,,	100 00	—
333	Silk yarns of all kinds, not elsewhere mentioned, mixed or not with yarn of other material:		
	(i) Raw 100 kil.	200 00	120 00
	(ii) Boiled, bleached, dyed, printed ,,	200 00	120 00
334	Silk thread, for sewing, embroidering, knitting, and for trimmings, prepared for retail sale:		
	(i) Raw 100 kil.	400 00	400 00
	(ii) Boiled, bleached, dyed, printed ,,	800 00	500 00
335	Close-woven silk or half-silk tissues:		
	(i) Silk 100 kil.	2,500 00	1,500 00 F
	Note.—Close-woven silk tissues, bleached, dyed, or printed, are subject to a surtax of 10% (*I*) and (*S*).		
	(ii) Half silk 100 kil.	1,500 00	450 00 GI
336	Velvet and plush, and other like tissues:		
	(i) Silk 100 kil.	3,000 00	1,700 00 F
	(ii) Half silk ,,	1,500 00	550 00 G
337	Tulle, and netted tissues like tulle, gauze, crêpe, and other loose woven tissues, wholly or partly of silk 100 kil.	2,500 00	1,500 00 F
338	Gauze for bolting, wholly or partly of silk 100 kil.	1,800 00	—
	Of silk, including garnitures for bolters	—	Free S
339	Knitted or netted goods (hosiery):		
	(i) In pieces to be sold by the metre:		
	(a) Silk 100 kil.	2,500 00	1,500 00 F
	(b) Half silk ,,	1,200 00	600 00 F
	(ii) Ready-made articles (stockings and socks, gloves, hair nets, and other nets), and articles not elsewhere mentioned:		
	(a) Silk:		
	Cut out and sewn 100 kil.	3,000 00	1,800 00 F
	Shaped (*façonnés*) (not cut out or sewn) 100 kil.	3,000 00	1,800 00 F
	(b) Half silk:		
	Cut out and sewn ,,	1,500 00	800 00 F
	Shaped (*façonnés*) (not cut out or sewn) 100 kil.	1,500 00	1,000 00 F
340	Lace of every kind, wholly or partly of silk 100 kil.	3,000 00	2,000 00 F
341	Ribbons: (i) Silk ,,	2,500 00	1,100 00
	(ii) Half silk: (a) Reps to a width of 6 cm. for hats 100 kil.	600 00	400 00
	(b) Other ,,	1,200 00	600 00
342	Embroidery on foundations (*fonds*) wholly or partly of silk 100 kil.	5,000 00	2,250 00 F
343	Trimmings and button-makers' wares, with foundations of wood, bone, metal, horn:		
	(i) Wholly silk 100 kil.	2,000 00	1,250 00 F
	(ii) Half silk ,,	800 00	600 00 F
344	Filters (filter cloths) of very coarse silk or half silk tissues, and other goods of such tissues for technical purposes 100 kil.	400 00	200 00
	Note.—All other articles of silk or half silk for technical purposes are also dutiable according to this number. Insulating tapes of waste silk pay 30 dinars per 100 kilos.		
	5.—*Tissues coated or saturated with Oil, Pitch (Resin), and other Substances, as also Wares thereof: Bookbinders' Cloth.*		
345	Tissues, coated or saturated with wax, pitch (resin), tar, oil, varnish, &c., or chemically rendered waterproof:		
	(i) Coarse oilcloth, not printed, tissues coated with asphalt 100 kil.	30 00	25 00
	(ii) Tarpaulins or other covers of coarse tissues, saturated or coated with oil, tar or fatty preparations, or chemically prepared, even with rings, straps, buckles, &c. 100 kil.	100 00	45 00
346	Tissues covered with celluloid or other like substances 100 kil.	200 00	60 00
347	Tissues covered with polishing or grinding materials (emery cloth, glass cloth, flint cloth, &c.) 100 kil.	20 00	—
348	Floorcloths, of linoleum, kamptulicon oilcloth, and other like materials for covering floors:		
	(i) Dyed in the mass in one colour, printed or not 100 kil.	40 00	30 00

ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional. Tariff D. P.
	(ii) Dyed in the mass in several colours 100 kil.	50 00	35 00
349	Tapestry of linoleum and other like materials ..... 100 kil.	80 00	60 00
350	Oilcloth and coated tissues generally, not mentioned or included elsewhere (wax muslin and wax taffetas):—		
	(i) In pieces to be sold by the metre 100 kil.	100 00	60 00
	(ii) In lengths marked for cutting ,,	150 00	80 00
351	Articles of oilcloth, except saddlery and trunkmakers' wares:		
	(i) Combined with common or fine materials ..... 100 kil.	500 00	250 00
	(ii) Combined with finest materials ,,	500 00	—
	(iii) ,, with precious metals:		
	(a) With gold ..... 100 kil.	1,000 00	—
	(b) With silver ..... ,,	800 00	—
352	Bookbinders' cloth ..... ,,	100 00	60 00
	6.—Felt and Felt Wares.		
353	Felt even saturated with pitch (resin), tar, varnish, &c., in pieces:		
	(i) Of coarse animal hair, combined or not with vegetable materials 100 kil.	60 00	35 00
	(ii) Woollen, combined or not with vegetable and other animal materials.....100 kil.	200 00	110 00
	Note.—Any felt saturated with pitch (resin), tar, varnish, &c., is dutiable under Section (i).		
354	Felt shoes, sewn or not, with felt soles 100 kil.	250 00	150 00
355	Other felt goods (hats excepted) .... ,,	300 00	150 00
	Note.—Embroidered felt, and also embroidered articles of felt are dutiable as cotton embroideries or embroidered cotton articles with the surtaxes provided for in the General Notes to Part V. of the Tariff.		
	No. 355 includes also all articles of felt for technical purposes.		
	7.—Hair and Manufactures thereof not mentioned elsewhere.		
356	Human hair and its imitations, of all kinds:		
	(i) Raw..... 100 kil.	200 00	100 00
	(ii) Combed, dyed ..... ,,	300 00	200 00
357	Wigs and other articles of human hair and its imitations, combined or not with other materials, if they do not come on that account under a higher duty ....100 kil.	2,500 00	1,500 00
358	Horsehair from the mane and tail, combined or not with other materials:		
	(i) Raw.....	Free	Free
	(ii) Bleached, dyed, combed, drawn, even curled, mixed with other animal hair or vegetable fibres 100 kil.	10 00	—
359	Articles made of horsehair, not mentioned nor included elsewhere:		
	(i) Press cloths for pressing oil and fats, even if combined with tow 100 kil.	50 00	30 00
	(ii) Ribbons, artificial flowers; tissues which have the weft or warp of horsehair and the other parts of other material, silk excepted 100 kil.	800 00	500 00
	(iii) All other articles, even if combined with other materials, providing they do not come thereby under a higher duty .....100 kil.	300 00	—
	Note.—Tissues in which neither the weft nor the warp is constituted by horsehair from the mane or tail, but in which horsehair has been mixed with another textile fibre during the process of weaving, pay the duties of the most highly taxed material. Tissues with weft or warp of horsehair and other parts of silk shall, however, be dutiable as tissues of silk or half-silk.		
	8.—Clothes, Linen, and other Sewn Articles, also Articles of Fashion not otherwise mentioned.		
360	Clothes, wearing linen and other fashion articles ("articles de mode") and sewn articles of tissue, piled or not, knitted or netted, of lace or embroideries, ribbons or trimmings, not elsewhere mentioned nor included:		
	(i) Of silk or half silk	Taxed according to the material of which made, with a surtax of 250% if of silk, half-silk or wool, and 200% if of other materials.	Taxed according to the material of which made, with a surtax of 100%
	(ii) Of wool		
	(iii) Of cotton		
	(iv) Of other vegetable textile materials.....		
	(v) Of tissue or articles specified in Nos. 397, 399, 532, 627 and 632.		

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	Note 1.—Clothing, "articles de lux," and other sewn articles of lace and embroidery are subject to a surtax of 50%; if only ornamented with lace or embroidery, to a surtax of 30% on the fixed duty. If they have linings of silk, or trimmings partly of fur, they pay a surtax of 20%; and if lined with fur, they are dutiable as fur goods, so far as they do not become thereby subject to a higher rate of duty (*F.*)		
	Note 2.—Wearing linen, clothes, and other goods, if only cut out, pay the same duty as sewn goods of the same kind (*F.*)		
	Note 3.—Collars, cuffs and shirt fronts not embroidered and not mixed with silk are not dutiable as stated above, but pay the following import duties:		
	(i) Of cotton:		
	(a) White .....100 kil.	800 00	250 00 A
	(b) Other ..... ,,	1,000 00	300 00 A
	(ii) Of linen, of all kinds..... ,,	1,200 00	350 00 A
	In assessing duty, no attention shall be paid to small embroidered parts in articles of linen for women and children, such as stars, monograms, flowers and other ornaments covering a very small surface. On the other hand, articles of linen for women and children, blouses and corsets with slight application of lace and embroidery, and also with open parts of lace and embroidery which are sewn as slight accessories on the collar, neck, sleeves, and fringes, are subject to a surtax of 30% of the duty otherwise leviable (*A*).		
	Note 4.—Trimmings and button-makers' wares in which only the detached parts have been sewn together shall not be dutiable as sewn articles unless they form apparel or other sewn articles of trimming.		
361	Feathers for personal adornment, prepared, of all kinds; heads and parts of birds, and whole birds prepared for ornament....kil.	60 00	30 00
362	Fans: (i) Of wood and paper, even combined with other materials ..... kil.	6 00	—
	(ii) All other:		
	(a) Of common or fine materials or combined with fine materials ..... kil.	12 00	—
	(b) Of the finest materials or combined with the finest materials ..... kil.	30 00	—
	(c) With precious metals, no matter what quality:		
	With gold..... kil.	50 00	—
	With silver ..... ,,	25 00	—
363	Men's hats:—(i) Of silk tissues, finished or not.....each	5 00	2 50
	(ii) Of other tissues, even coated with indiarubber, and varnished hats of tissues of any kind:		
	(a) Finished .....each	3 50	1 20
	(b) Not finished..... ,,	2 00	0 60
364	Men's felt hats: (a) Finished ..... ,,	2 50	1 00 I
	(b) Not finished ..... ,,	1 00	0 60 I
365	Ladies' felt hats of every kind:		
	(a) Trimmed ..... ,,	2 50	1 00
	(b) Not trimmed ..... ,,	1 00	0 60
366	Hat shapes of felt not made up..... ,,	0 20	—
	Hat shapes of felt ..... ,,	—	0 15 I
	Note.—The following are also included in No. 366: hat shapes of straw, chip and other vegetable materials, except sparterie, neither made up, dyed, bleached, varnished or pressed.		
367	Straw hats, and hats of other plaited materials, whalebone, loofah, sparterie, &c.:		
	(i) Men's hats: (a) Finished.....each	1 50	—
	(b) Not finished ..... ,,	1 00	—
	(ii) Ladies' hats: (a) Trimmed .. ,,	2 50	—
	(b) Not trimmed ..... ,,	1 50	—
	Straw hats:		
	(i) Men's hats:		
	(a) Finished..... ,,	—	0 90 I
	(b) Not finished..... ,,	—	0 60 I
	Note.—All other trimmed or untrimmed ladies' hats except those under No. 365 are included under this heading.		
368	All ladies' hats without exception, ornamented .....each	7 50	4 00 F
369	Fezzes, with or without tassels..... ,,	0 50	0 25
	Note 1.—Caps, bonnets, and toques (*schuberas*) are dutiable as made-up articles, according to the material of which made.		
	Note 2.—Hats and caps for ladies, if in the form of men's hats and caps, are dutiable as such.		
370	Artificial flowers and wreaths, wholly or partly of textile materials, combined or not with other materials:		
	(a) Funeral wreaths .....100 kil.	3,000 00	1,000 00
	(b) Other..... ,,	3,000 00	1,500 00

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	Note.—A rebate of 25 % is allowed on component parts of artificial flowers.		
	Bunting and pistils, also rubber tubes pay 100 kil.	250 00	150 00
	Note.—Birds, fancy flowers, imitation insects, butterflies, &c., made of textile material, are dutiable as artificial flowers.		
371	Umbrellas and parasols:		
	(i) Without decorations of precious metal:		
	(*a*) Wholly or mostly covered with lace or embroidery.... ..each	12 00	5 00 A
	(*b*) With coverings wholly or partly of silk:		
	Trimmed with lace, ribbons, and embroidery .....each	7 50	3 00 A
	Plain	4 00	1 50 A
	(*c*) With coverings of other tissues:		
	Trimmed with lace, ribbons, and embroidery .....each	4 50	0 80 A
	Plain	2 00	0 60 A
	(ii) Decorated with precious metals:		
	(*a*) With gold	10 00	6 00
	(*b*) With silver	5 00	4 00
372	Boots and shoes of tissue or felt, even with soles of other materials:		
	(i) Of pure or mixed silk .....100 kil.	800 00	500 00
	(ii) Other..... „	350 00	200 00
	(iii) Of waterproof cloth, except cloth coated or impregnated with caoutchouc.....100 kil.	150 00	110 00
	(iv) Boots and shoes made of plaited scraps of cloth or cloth list, not combined with other materials 100 kil.	50 00	—
	Note 1 to No. 372.—If these shoes are embroidered they pay a surtax of 30%.		
	Note 2.—Shoes of braid or other trimming materials without sewn soles of other material will be dutiable as trimming according to the material of which composed.		
	Note 3.—When boots and shoes of tissue or felt are bordered with leather on the sides or on the top, they shall also be dutiable according to No. 372. Boots and shoes in which tissue or felt is inserted in the middle of, or around, the elastic are classed as boots and shoes of leather.		
	9.—*Remnants of Textile Goods.*		
373	Remnants of tissues and yarns of every description which cannot be used for their original purpose	Free	Free

GENERAL NOTES TO THE TEXTILE SECTION (PART V.) OF THE TARIFF.

(i) The Customs duty, if not otherwise provided in the tariff, is that applicable to grey goods; if they are lye-washed, bleached, half-bleached, mercerized or nitrated, they pay a surtax of 15%; if dyed or woven in colours, stamped or printed, 20% (*G.*), (*I.*) *and* (*S.*).

(ii) Figured tissues pay a surtax of 10% (*G.*) (*A.*).

(iii) Broché tissues and tissues in gauze binding pay a surtax of 15% (*G.*) (*A.*).

(iv) Yarns, tissues, embroidered tissues, and trimmings made of several textile materials, except silk, if not otherwise determined, pay the highest duty payable by any of the materials of which they are made. Admixtures not exceeding 5% (*G.*) of the total weight are without influence on the tariff classification.

(v) Yarns and thread containing silk, but not to the extent of more than 25% of their weight, pay an extra 30% (10% *A.*) on the duty on such goods. If they contain more than 25% of silk, they will be dutiable as silk yarns and thread. Tissues in general which are mixed with silk will be dutiable as follows:

(*a*) If they contain up to 10% of silk in the total weight of the tissue, they pay a supplement of 20% on the duty of the principal material.

(*b*) If they contain more than 10 up to 50% of silk in the total weight of the tissue they pay the same duty as half-silk tissues.

(*c*) If with more than 50% they pay the same duty as silk tissues (*G.*).

(vi) Tissues, knitted and embroidered materials and trimmings, with common metal threads, &c., pay a surtax of 5% on the duty. If smoothed or otherwise dressed with other vegetable or mineral materials, they also pay a surtax of 5%.

(vii) Tissues knitted and embroidered articles and trimmings, combined with gold and silver or with gilt and silvered threads, pay a surtax of 40% (25% *A.*), if these threads are not more than 25% of the total weight of the article, otherwise they will be dutiable as gold, silver, gilt, or silvered articles, &c.

All these products combined with gilt or silvered threads, or even with threads of gilt or silvered common metals, even with gilt or silvered spangles and other similar ornaments, of gilt or silvered thread, pay a surtax of 12%. Embroideries composed only of these yarns and threads pay a surtax of 12% on the duty fixed by No. 282 (1) *b* and (2) *b* and No. 342 respectively, even if there are no embroideries of other materials (*A.*).

(viii) Textile goods and felts which are completed with ordinary stitches or seams, and with ordinary trimmings, will not be dutiable as ready made goods (sewn), but will only pay a surtax of 15%. Similar netted wares will be treated as cut out and sewn knitted wares. So far as not otherwise specially provided, textiles shaped in manufacture or with indication for cutting into articles, without needlework, will be treated as textiles, in the piece, subject, however, to a surtax of 5% (*G.*) *and* (*S.*).

(ix) Clothes, articles of fashion, and other sewn goods of tissues, combined with threads of common metal, pay a surtax of 10% (5% *A.*); if with gold, silver, gilt, or silvered threads, 50% (20% *A.*).

(x) Glass, porcelain, or metal beads, whalebone fibres, in-woven, inserted, or otherwise combined with woven material, effect no change in the duty (*G.*).

(xi) Articles made of woven materials, which are made up in other manner than by sewing, are dutiable as sewn articles (*G.*).

(xii) Sewn textile articles composed of several different materials pay the duty on the material which predominates in extent on the exterior surface (*G.*).

Linings, buttons, gimps, ribbons, trimmings, borders, embroidered parts, &c., do not affect the tariff classification (*G.*).

(xiii) Stuffed mattresses, pillows, palliasses, pay the duty on sewn goods for one third of their weight, according to the duty paid by the material the cover is made of, and for two thirds of their weight the duty paid by the stuffing.

(xiv) In calculating the weight per square metre of coloured tissues for purposes of classification, a deduction of 10% is made for dye and dressing. In cases, however, in which such deduction results in subjecting the goods to a higher rate of duty, a deduction of 10% is also made from the actual weight on which duty is levied (*B.*).*

(xv) In counting the threads of the tissues classed in Nos. 277 and 296, each twisted strand taken separately shall be deemed to be a single thread so that threads of more than one strand shall be considered as consisting of as many single threads as there are separate strands in their composition. In counting the threads, those which have been added by brocading are also reckoned, as also silk threads which do not cause the stuff to partake of the character of silk or half-silk tissues. As to tissues which are not evenly close-woven throughout, the number of threads shall be determined by taking the average number of threads counted in the loose-woven part and in the close woven part. In counting the metal yarns inserted into the tissues, the textile yarns wound with metal threads shall be included in the number of threads.

(xvi) Knitted plush is dutiable as velvet and plush.

* As regards cotton tissues, printed, dyed, or manufactured of dyed yarn, the method of determining the tariff classification in accordance with the stipulations of the Swiss Treaty may be employed if the importer regards that method as more advantageous. This provides that in order to determine the sub-division of No. 277 under which these tissues are dutiable, they shall be weighed in the crude state, neither colouring nor dressing being taken into account. For this purpose, each kind of such tissues presented for customs clearance must be accompanied by a cutting of the same tissue in the crude state, measuring at least 1 square decimetre.

GENERAL NOTES TO THE TEXTILE SECTION—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	(xvii) Netted goods, resembling lace, to be sold by the metre, are dutiable as lace. The same classification applies to articles resembling lace, consisting of ribbons, lace, gimps, sewn or embroidered, and all *aériennes* embroideries, even if the foundation tissue is partly visible. In embroideries are included tulle with applications, embroideries on felt, plush, ribbons, knitted or netted stuffs, such as table-cloths, curtains, richus, &c. Embroidered trimmings are dutiable as trimmings.		
	Additional Note.—Unbleached or bleached tissues in the piece to be sold by measure shall not be dutiable as coloured goods merely by virtue of their having a "heading" (lines or other marks in colours) printed or woven at the end of the piece (*B.*).		
	Special Stipulation.—Kerchiefs and shawls of printed cotton tissues, furnished with fringes produced in the process of weaving, even knotted, but not sewn, shall not be subject to any surtax by reason of those fringes. (*S.*).		
	VI.—1. LEATHER AND FURRIERS' WARES, AND WARES OF GUT.		
	1.—*Leather and Leather Wares.*		
374	Leather merely tanned, in any way; leather of all kinds further prepared; greased, dyed, &c.:		
	(i) Sole leather and any leather tanned as sole leather, and which by the consistency, thickness or other characteristics thereof may be used for the manufacture of sole leather, belting and the like:		
	(*a*) Cruppers .....100 kil.	120 00	—
	(*b*) Other, except parings.... ,,	100 00	—
	(*c*) Parings ..... ,,	80 00	—
	Leather merely tanned in any way, prepared leather of all kinds, *e.g.*, greased, coloured, &c., leather:		
	(*a*) Leather for soles ... 100 kil.	—	75 00 B
	(*b*) Welt leather ..... ,,	—	55 00 B
	(ii) Other leather n.s.m., not tanned as sole leather, for footwear, saddle-makers' wares, harness makers' wares and for other purposes, *e.g.*, Russia leather, waxed leather, Morocco leather, kid and similar leather, except those specially mentioned; sleeked leather, white, brown or black; patent or not, weighing per piece:		
	(*a*) Over 3 kilos..... .....100 kil.	150 00	80 00
	(*b*) From 1 to 3 kilos..... ,,	200 00	100 00
	(*c*) Up to 1 kilo. inclusive.... ,,	250 00	120 00
	Leather merely tanned in any way; leather of all kinds further prepared; greased, dyed, &c.:		
	Russia leather, wax leather, Morocco leather, shagreen, kid, and others not specially mentioned elsewhere, also patent leather, weighing per piece:		
	(*a*) Over 3 kilos.....100 kil.	—	80 00 G
	(*b*) From 1 to 3 kilos..... ,,	—	100 00 G
	(*c*) Up to 1 kilo. inclusive .. ,,	—	120 00 G
	Sleeked leather of all kinds and of all colours..... .....100 kil.	—	80 00 A
	Note to 374.—As waste leather are considered all outer parts of tanned hides which remain after the backs and butts have been cut out—*i.e.*, the parts of the hides covering the head, neck, breast, leg and belly. These articles shall be liable to the duty fixed for welt leather, 55 dinars per 100 kil. (*A.*).		
375	Leather of every kind, bronzed, gilt, or silvered, with designs, stamped, cut out, or perforated	200 00	120 00
376	Parchment and transparent leather, leather for drums, sieves, and other articles..... ..... 100 kil.	75 00	60 00
377	Artificial leather .... ,,	35 00	—
378	Leather for gloves of every kind, also leather cut out for gloves .....100 kil.	600 00	300 00
	Note 1.—Pieces and strips of leather not cut out for making shoes or other small articles pay the same duty as the leather of which they are made.		
	Note 2.—Remnants of leather, unserviceable worn out pieces of leather which cannot be used for making any articles of leather, are free of duty.		
	Note 3.—Pieces of leather and straps, manufactured by glueing or pressing together, with impressed or embossed ornamentations or perforated, also pieces of leather shaped for special purposes in any way, pay the same duty as leather wares n.s.m.		
379	Boots and shoes of leather of all kinds, raw, tanned, or further prepared, also skins with the hair on:		
	(i) Ordinary *opanke* (sandals):		
	(*a*) Common sandals even with wooden soles..... 100 kil.	150 00	—
	(*b*) With other soles (strap sandals) 100 kil.	200 00	—
	(ii) Other shoes, except boots and top boots, even combined with other materials:		
	(*a*) If the weight per pair is over 1·25 kilo.....100 kil.	400 00	270 00 A
	(*b*) If the weight per pair is from 0·75 to 1·25 kilo..... 100 kil.	550 00	350 00 A
	(*c*) If the weight per pair is from 0·40 to 0·75 kilo.....100 kil.	650 00	400 00 A
	(*d*) If the weight per pair is under 0·40 kilo.....100 kil.	850 00	400 00 A
	(iii) Boots and top boots of leather of all sorts:		
	(*a*) If the weight per pair is 1 kilo. or over.....100 kil.	650 00	450 00
	(*b*) If the weight per pair is under 1 kilo. .....100 kil.	850 00	550 00
	Note.—Boots and shoes of leather with soles of rubber are dutiable as boots and shoes wholly of leather.		
380	Leather gloves, combined or not with textile material .....100 kil.	1,600 00	—
	(*a*) Unlined..... ,,	—	900 00
	(*b*) Lined..... .... ,,	—	500 00
	Note 1.—Leather shoes and gloves embroidered with whatever material pay a surtax of 30%.		
	Note 2.—Leather gloves, lined or covered with fine fur or with fur borders, are dutiable as fur goods under No. 388. Parts of gloves sewn together are dutiable as gloves.		
	Note 3.—Boots and shoes of leather covered or lined with fine furs or with fur borders pay a surtax of 30%.		
381	Leather goods for technical purposes:		
	(*a*) Leather belts for transmitting motive power of all sorts .....100 kil.	150 00	120 00
	(*b*) Other ..... ,,	100 00	—
382	Sticks, riding whips, and other like articles of leather or animal sinews combined with other materials, if they do not on that account come under a higher duty:		
	(i) Not lacquered.....100 kil.	250 00	200 00
	(ii) Lacquered..... ,,	350 00	200 00
383	Saddlery and harness-makers' wares, combined or not with other materials:		
	(i) With wood, iron or steel, not nickelled and not coated with other common metals or their alloys ... 100 kil.	200 00	160 00
	(ii) With sheet brass or other common metals, or coated with nickelled iron and steel, or with other metals or their alloys ....100 kil.	250 00	200 00
	(iii) With silver, silver-plated parts, or with silvered or gilt parts..100 kil.	400 00	350 00
384	Trunk makers' wares of leather, tissues other than silk, oilcloth, or coated and impregnated tissues, combined or not with other materials:		
	(i) Weighing over 1 kilo.:		
	(*a*) Combined with iron, steel, not nickelled, nor coated with other metals and their alloys, even in combination with other fine and common materials .....100 kil.	300 00	200 00
	(*b*) In combination with other metals, even with iron and steel nickelled or coated with other metals and their alloys, combined or not with other fine and common materials.....100 kil.	350 00	250 00
	(*c*) In combination with the finest material .....100 kil.	600 00	350 00
	(ii) Weighing up to 1 kilo. inclusive:		
	(*a*) Combined with iron and steel, not nickelled or coated with other metals and their alloys, combined or not with other common and fine materials .....100 kil.	400 00	255 00
	(*b*) In combination with other metals, or with iron or steel nickelled or coated with other metals or their alloys, even combined with other common and fine materials .....100 kil.	600 00	275 00
	(*c*) In combination with the finest materials .....100 kil.	800 00	500 00
	Note to No. 384.—Trunks &c., wholly of leather, oilcloth, or other like tissues, are dutiable as follows:		
	If of leather, under sects. (i) (*b*) or (ii) (*b*).		
	If of oilcloth or other like tissues, under sects. (i) (*a*) or (ii) (*a*), as the case may be.		

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
385	Leather goods, not mentioned or included elsewhere, even combined with other materials if thereby they do not come under a higher duty:		
	(i) Wholly of leather or combined with fine and common materials, 100 kil.	500 00	350 00
	(ii) With the finest materials.... ,,	800 00	500 00
	(iii) With precious metals:		
	(a) Gold ..... ,,	1,000 00	800 00
	(b) Silver..... ,,	800 00	600 00
	Note.—This number also includes belts for women, trusses and leather clothing.		
386	Leather cut out for shoes and other articles; also separate pieces, sewn or glued together, except for gloves.....100 kil.	600 00	360 00
	2.—*Furs and Furriers' Wares.*		
387	Furs prepared but not made up:		
	(i) From common skins .....100 kil.	350 00	150 00
	(ii) From fine skins ..... ,,	1,000 00	500 00
	Note.—As common skins are considered sheep skins, goat skins, lamb skins (astrakan excepted), kid skins, chamois, wolf, bear, badger, yellow fox, roe deer, deer, dog, hare, &c. skins. All other fur-skins are considered as fine.		
388	Furriers' wares: (i) Of common fur skins:		
	(a) Not covered and not lined ..100 kil.	600 00	300 00
	(b) Covered and lined ..... ,,	800 00	300 00
	(ii) Of fine fur skins:		
	(a) Not covered and not lined ..... ,,	2,000 00	900 00
	(b) Covered and lined ..... ,,	3,000 00	900 00
	Note to No. 388.—Under sects. (i) (b) and (ii) (b) are also included boas (not lined) if provided with ribbons, buttons, &c.		
	Note.—Boots and shoes of tissue, lined or bordered with fine fur are also included under furriers' wares.		
389	Stuffed animals for decoration and dress, also parts thereof, with artificial eyes, teeth, &c.; small boxes and cases of bird and other animal skins, combined with other materials if thereby they do not come under a higher duty.....100 kil.	300 00	—
	Note 1.—Bird skins, and parts thereof, prepared for use as fur-lining, will be dutiable as fine furriers' wares.		
	Note 2.—Woven goods, also articles of leather, and tissues on which birds' feathers are woven or sewn, will be dutiable as fine furriers' wares, lined.		
	Note 3.—Furs put together for fur lining are dutiable under No. 388, section (i) or (ii), according to the quality of the fur.		
	Note 4.—Remnants of fur which can be used for lining or other goods will be dutiable as furs.		
	Note 5.—Furs resembling fine fur-skins will be dutiable as such.		
	3.—*Articles of Gut.*		
390	Gut strings (except cords for musical instruments) and sinews and cords of gut 100 kil.	200 00	100 00
391	Other articles of gut; also sticks, whips, wholly or partly bound round with strings or cords of gut .....100 kil.	300 00	—
	VII.—CAOUTCHOUC AND GUTTAPERCHA.		
	1.—*Soft Caoutchouc.*		
392	Caoutchouc and guttapercha, also balata, refined, mixed or not with other materials, coloured, vulcanized or not, in pieces, plates, or patent sheets, but not further manufactured; also soft caoutchouc paste 100 kil.	50 00	30 00
393	Caoutchouc threads:		
	(i) Solely of caoutchouc ..... ,,	100 00	50 00
	(ii) Covered with other materials 100 kil.	200 00	100 00
394	Tubes, straps, indiarubber tyres for carriage wheels, covers for the tubes or tyres on carriage, &c., wheels, caoutchouc and guttapercha strips; also tissues saturated or covered with caoutchouc and guttapercha, with linings or layers of caoutchouc and guttapercha or with layers of tissues, even combined with common metals and their alloys .....100 kil.	150 00	120 00 A
395	Indiarubber shoes and boots, even combined with textile and other materials ..100 kil.	250 00	140 00
396	Floorcloths, even combined with other materials .....100 kil.	150 00	120 00
397	Tissues, felt and knitted stuffs coated or saturated with caoutchouc or guttapercha, or with a layer of caoutchouc and guttapercha:		
	(i) Silk or half silk .....100 kil.	300 00	300 00
	(ii) Of other textile materials .. ,,	200 00	130 00
398	Articles not otherwise mentioned of soft or vulcanized caoutchouc, even wholly or partly covered, coated or saturated with caoutchouc:		
	(i) Solely of caoutchouc or combined with common or fine materials 100 kil.	450 00	150 00
	(ii) With the finest materials.... ,,	600 00	300 00
	(iii) With precious metals:		
	(a) With gold ..... ,,	1,000 00	700 00
	(b) With silver ..... ,,	800 00	450 00
399	Elastic tissues, knitted goods and trimmings of every kind, if the yarns used are of:		
	(i) Silk or half silk .....100 kil.	300 00	220 00
	(ii) Of other textile materials:		
	(a) For shoemakers..... ,,	150 00	120 00
	(b) Other ..... ,,	200 00	170 00
	Note to No. 399.—Embroidered goods of this kind pay a surtax of 30 %.		
400	Tissues and other manufactures of caoutchouc, or of other stuffs saturated or covered with caoutchouc or guttapercha for technical purposes (for rollers for insulating purposes &c.) not mentioned or included elsewhere.....100 kil.	60 00	36 00
	Note.—Clothes and other goods of this kind made up with glue are dutiable as finished goods.		
	2.—*Hard Caoutchouc (Ebonite).*		
401	Paste of hard caoutchouc, vulcanized or not; hard caoutchouc or guttapercha in sheets, bars, threads, even polished but not otherwise manufactured; unmanufactured sheets combined with other materials, unwrought stamped wares of caoutchouc, which already show the form of the finished article but require further preparation .....100 kil.	100 00	30 00
402	Tubes of hard caoutchouc ..... ,,	200 00	120 00
403	All other goods of hard caoutchouc and guttapercha combined or not with other materials if thereby they do not come under a higher duty:		
	(i) Of caoutchouc alone or combined with common or fine materials 100 kil.	400 00	200 00
	(ii) With the finest materials .. ,,	600 00	300 00
	(iii) With precious metals:		
	(a) With gold ..... ,,	1,000 00	800 00
	(b) With silver ..... ,,	800 00	600 00
	Note.—Goods of imitation caoutchouc or guttapercha are dutiable as if of caoutchouc and guttapercha.		
	VIII.—PLAITED GOODS OF VEGETABLE MATERIALS, TEXTILE FIBRES EXCEPTED.		
404	Plaits of wood shavings (chip), straw, roots of trees, reeds, grass, palm leaves, rattan, seaweed, or other vegetable materials for plaiting, except sparterie:		
	(i) Not bleached nor dyed.....100 kil.	50 00	—
	(ii) Bleached or dyed..... ,,	70 00	—
	Plaits of straw or other vegetable materials (except sparterie), for hat-making: pure or mixed with textile materials of all kinds, the vegetable materials predominating in weight:		
	(i) Not bleached, not dyed	—	Free S
	(ii) Bleached, dyed .....100 kil.	—	5 00 S
	Note.—The plaits of the above-mentioned materials except sparterie, may also be combined with non-textile materials, up to 50 % of the total weight of the material.		
405	Coverings for floors: (i) Mats and other like articles of reeds and straw, raw, dyed, even coated .....100 kil.	30 00	20 00
	(ii) Other coverings and like articles of vegetable materials, except reeds and straw, raw, dyed, coated, even lined with felt or tissue ..100 kil.	60 00	45 00
406	Basket-work and plaited goods, common and ordinary, for packing and transporting goods or for carriages, made of rods, peeled or not, or of chip, combined or not with other common materials		
	(i) Not bleached, not dyed, not coated 100 kil.	40 00	20 00
	(ii) Bleached, dyed, coated..... ,,	60 00	30 00
407	Basket-work and plaited goods of all kinds, of vegetable materials (except sparterie), bleached or not, dyed or not, combined or not with other common materials except yarns and tissues:		
	(i) Weighing more than 1 kilo..100 kil.	80 00	45 00 A
	(ii) ,, from ½ to 1 kilo... ,,	100 00	60 00 A
	(iii) ,, up to ½ kilo. inclusive 100 kil.	150 00	100 00 A
	Note to No. 407.—Goods of this sort, if lined with ordinary (rough) hemp and other like tissues, will not be considered as combined with yarns and tissues (*A*).		
408	Basket-work goods and plaited goods (those of sparterie excepted), polished, lacquered, varnished, bronzed, gilt or silvered .....100 kil.	180 00	125 00 A

PLAITED GOODS OF VEGETABLE MATERIALS, TEXTILE FIBRES EXCEPTED—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
409	Basket-work goods and plaited goods (sparterie excepted) combined with other materials not mentioned:		
	(i) With yarns or tissues of whole or half silk, with lace, embroidery, velvet, plush, or feathers..100 kil.	500 00	—
	(ii) With other yarns or tissues and other materials not mentioned 100 kil.	250 00	—
	(iii) With gilt or silvered threads ,,	400 00	—
	(iv) With precious metals:		
	(a) With gold..... ,,	1,000 00	—
	(b) With silver .. .. ,,	800 00	—
410	Sparterie..... ..... ,,	250 00	—
	Sparterie (threads of textile materials glued together for hat-making of all kinds, even combined with separate threads of textile materials .....100 kil.	—	200 00 S
	Note to Nos. 404 and 410.—Wares of this character shall not, under any pretext, be classed under No. 411 (*S*).		
411	Sparterie wares (nats excepted):		
	(i) Not combined with other material 100 kil.	350 00	—
	(ii) Combined with yarns or tissues of silk or half silk, combined with lace, sewn textile manufactures, velvet plush, plush-like materials, or with ornamental feathers.....100 kil.	800 00	—
	(iii) Combined with other yarns and tissues, or even with other materials, if thereby they do not come under a higher duty .....100 kil.	500 00	—
	Note.—Wicker furniture will be taxed as wooden wares.		

IX.—BRUSH AND SIEVE-MAKERS' GOODS; BROOMS.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
412	Brush-makers' goods and brooms:		
	(i) In combination with unpolished and unvarnished wood, iron, and cane:		
	(a) Of vegetable materials or their imitations, or other like materials .....100 kil.	180 00	35 00 A
	(b) Of animal hair or imitations thereof, or dyed feathers, or of mixed animal and vegetable materials 100 kil.	300 00	90 00 A
	(ii) Combined with polished and varnished wood, iron, and cane:		
	(a) Of vegetable materials or imitations thereof, and other like materials .....100 kil.	250 00	70 00
	(b) Of animal hair or imitations thereof, or dyed feathers, or of mixed animal and vegetable materials..100 kil.	400 00	140 00 A
	Note.—Birch brooms, or besoms, with or without wooden sticks, pay100 kil..	25 00	—
413	Fine brushes and brooms:		
	(i) Combined with ordinary materials other than those mentioned in No. 412 (*A*).....100 kil.	500 00	200 00 A
	(ii) With fine materials ..... ,,	600 00	300 00
	(iii) With the finest materials ..... ,,	800 00	—
	(iv) With precious metals:		
	(a) With gold ..... ,,	1,000 00	—
	(b) With silver..... ,,	800 00	—
	Note 1.—Brushes of wire, common metal, spun glass, soft rubber, mounted on wood, leather, rubber, &c., are dutiable as the corresponding wares of metal, glass, wire or rubber.		
	Note 2.—Yarns of textile materials and wire of common metals, which are only used for adjusting the fibres to the mounting shall not be considered as forming a combination or as having any effect on the Tariff classification (*A*).		
414	Sieves: (i) Wooden, with bottoms of plaited wood, tin, plate or iron wire, and raw hide; plaited wood bottoms for sieves....100 kil.	50 00	—
	(ii) Other sieves, if they do not come under a higher duty on account of their combination with other materials:		
	(a) With bottoms of horsehair, textile material (silk excepted), or metal wire (iron wire excepted) 100 kil.	150 00	—
	(b) With bottoms of silk ,,	300 00	—

X.—MATERIALS FOR CARVING AND ARTICLES THEREOF.

.—Articles of Bone, Horn, and other Animal Carving Materials.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
415	Ivory and its imitations; tortoise-shell and its imitations; mother-of-pearl and its imitations:		
	(i) Slabs and pieces cut and prepared for manufacture, whitened and polished or not:		
	(a) Slabs and pieces, raw or whitened, simply cut 100 kil.	20 00	5 00
	(b) Slabs and pieces, smoothed, polished or prepared for manufacture, which already show the form of the finished article..100kil.	100 00	45 00
	(ii) Articles entirely or partly of ivory and its imitations, of tortoise-shell and its imitations, of mother-of-pearl and its imitations, even in combination with other materials, so far as they do not become thereby subject to a higher rate of duty:		
	(a) Solely of the materials specified, or in combination with common or fine materials.....kil.	8 00	6 00 F
	Note.—Combs of celluloid and of casein, in imitation of tortoise-shell, combined or not with common materials, shall be dutiable at the rate of 250 dinars per 100 kilos. (*F*).		
	(b) In combination with the finest materials.....kil.	12 00	8 00 F
	(c) In combination with precious metals—		
	With gold .....kil.	20 00	15 00 F
	With silver ..... ,,	15 00	8 00 F
416	Pearls and corals, pierced and polished:		
	(i) Not threaded ..... ,,	10 00	7 00
	(ii) Threaded for facilitating their preservation and sale .....kil.	15 00	7 00
	(iii) Threaded for special uses; also manufactures of pearls and corals, even in combination with other materials, if thereby they do not come under a higher duty.....kil.	20 00	10 00
417	Imitations of pearls and corals and manufactures partly or wholly composed of them, even in combination with other materials, if thereby they do not come under a higher tax..... .....kil.	6 00	3 00
418	Whalebone: (i) Whalebone sticks.... ,,	5 00	1 00
	(ii) Plaited goods, tissues, and other goods of whalebone (except hats), even in combination with other materials, if thereby they do not come under a higher tax .....kil.	10 00	4 00
419	Horns of stags and other animals; as also other carving materials of animal origin not mentioned elsewhere; manufactures of these materials:		
	(i) Not combined with other materials:		
	(a) Lengths and pieces of horn, not smoothed or polished, in the rough .....100 kil.	5 00	5 00 F
	(b) Lengths and pieces of horn, polished, dyed, pressed, coloured .....100 kil.	45 00	45 00 F
	(c) Articles of horn and horn composition .....100 kil.	500 00	300 00 F
	Note.—Combs of stag horn shall pay a duty of 250 dinars per 100 kilos. (*F*).		
	(d) Articles of other materials 100 kil.	350 00	270 00 F
	(ii) Combined with other like materials:		
	(a) With common materials 100 kil.	400 00	250 00 F
	(b) With fine materials ,,	500 00	350 00 F
	(c) With the finest materials ,,	600 00	400 00 F
	(d) With precious metals—		
	With gold..... ,,	1,000 00	300 00 F
	With silver ..... ,,	800 00	400 00 F
	Note.—Gelatine and other similar animal substances come under this number.		
420	Bird feathers (except those for decoration):		
	(i) Whole or cut in pieces.....100 kil.	70 00	35 00
	(ii) Articles made of quills or feathers; tooth picks, penholders, writing pens, painting brushes, cigar and cigarette holders, &c. .....100 kil	200 00	100 00

2.—*Wooden Wares.*

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
421	Timber, hewn and planed and generally roughly prepared, but excluding raw and merely sawn or roughly hewn wood, 100 kil.	5 00	—
422	Wood flock and wood dust, shavings used for the clarification of beer and the manufacture of vinegar:		
	(i) Raw .... ,,	2 50	—
	(ii) Mordanted, stained ..... ,,	3 50	—
423	Boards, less than 1 cm. thick, also veneers, boards and slabs, for hangings or flooring, even fastened with glue:		
	(i) Without incrustations or impressed designs, without marqueterie:		
	(a) Plain .....100 kil.	10 00	6 00

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	(*b*) Polished, lacquered, dyed or coated .....100 kil.	25 00	15 00
	(ii) With incrustations, or impressed designs, with marqueterie :		
	(*a*) Plain .....100 kil.	15 00	10 00
	(*b*) Stained, coated, polished, lacquered.....100 kil.	45 00	30 00
424	Wooden boards for parquet floors :		
	(i) Not varnished or lacquered, without incrustations, or impressed designs or marqueterie work.....100 kil.	20 00	10 00
	(ii) Varnished or lacquered, without incrustations, or impressed designs or marqueterie work.....100 kil.	40 00	25 00
	(iii) With incrustations, or impressed designs or marqueterie work..100 kil.	60 00	35 00
425	Tooth-picks, wooden pegs, and wooden match-splints (*holzdracht*) .....100 kil.	40 00	25 00
426	Wooden walking-sticks :		
	(i) Common, rough, slightly worked (bent, split, cut) and with wooden or cane handles.....100 kil.	50 00	20 00
	(ii) Common, dyed, coated, polished, varnished, even combined with common metals .....100 kil.	100 00	60 00
	(iii) Fine and carved, with ornamentations, also combined with other materials, if thereby they do not come under a higher tax or under gut wares :		
	(*a*) Combined with common and fine materials.....100 kil.	200 00	100 00
	(*b*) With the finest materials ,,	500 00	350 00
	(*c*) With precious metals—		
	With gold..... ,,	1,000 00	600 00
	With silver ..... ,,	800 00	450 00
	Note 1.—The ferrules do not affect the duty on sticks.		
	Note 2.—Walking-sticks, enumerated in section (i) shall be dutiable according to section (ii) if combined with common metals, and under section (iii) if combined with any other materials. If the walking-sticks specified in section (ii) are combined with materials other than those mentioned in that section they pay duty under section (iii), according to the material with which they are combined.		
427	Carpenters' wares for building :		
	(*a*) Rough .....100 kil.	10 00	8 00 A
	(*b*) Coated, varnished, stained .... ,,	15 00	12 00 A
428	Coopers' wares :		
	(i) Barrels and vats ; also entirely prepared staves:		
	(*a*) Rough barrels with wooden hoops, even in an unmounted state ..... 100 kil.	20 00	9 00 A
	(*b*) Barrels, painted, varnished, also with metal hoops, even in an unmounted state....100 kil.	25 00	11 00 A
	(ii) Buckets, troughs, &c., mounted or not, stained, coated, in combination with other materials or not..100 kil.	20 00	11 00 A
429	Cartwrights' wares, *i.e.*, axle-trees, tyres, spokes, hubs, poles, steps and wheels, even combined with iron or steel :		
	(i) Unpainted.....100 kil.	20 00	—
	(ii) Painted, varnished..... ,,	25 00	—
	Note.—When the above are combined with other materials, they are dutiable under No. 656. This also applies to other parts of carriages.		
430	Spindles, weavers' beams, bobbins, weavers' reeds, and teeth for the same ; shuttles, mounted or not :		
	(i) Not smoothed .....100 kil.	12 00	3 00
	(ii) Smoothed, polished, &c..... ,,	20 00	5 00
431	Wooden mouldings for furniture and frames, covered or not with paste and combined with common or fine materials :		
	(i) Smoothed, shaped or not, without incrustations or impressed designs or ornaments :		
	(*a*) Unpainted .....100 kil.	80 00	20 00 A
	(*b*) Simply painted, coloured, lacquered, polished, veneered 100 kil.	120 00	35 00 A
	(*c*) Finely painted, bronzed, gilt, silvered.....100 kil.	150 00	50 00 A
	(ii) Shaped or not, with incrustations or impressed designs, or fine decorations or wood-carving :		
	(*a*) Unpainted.....100 kil.	100 00	25 00 A
	(*b*) Simply painted, coloured, varnished, polished, veneered .....100 kil.	150 00	50 00 A
	(*c*) Bronzed, gilt, silvered and finely painted ..100 kil.	250 00	65 00 A
	Note 1.—Mouldings worked in the manner provided for in section (iii) of No. 434, are dutiable under that number, when not combined with the finest materials or with gold or silver.		
	Note 2.—Frames made of such mouldings pay a surtax of 50% on the fixed duty.		
432	Frames for windows, windows, doors, staircases, and parts thereof :		
	(i) Frames : (*a*) Unpainted....100 kil.	30 00	20 00
	(*b*) mordanted, coated, varnished, plainly or finely coloured 100 kil.	40 00	30 00
	(ii) Other articles :—(*a*) Unpainted 100 kil.	30 00	20 00
	(*b*) mordanted, coated, varnished, plainly or finely coloured 100 kil.	40 00	30 00
433	Articles of wood, not mentioned elsewhere, planed but not with precision (smoothed or profiled), roughly turned or carved ; also glued or mortised together or otherwise joined :		
	(i) Of soft wood or veneered with hard wood :		
	(*a*) Unpainted, not combined with other materials.. 100 kil.	30 00	20 00 A
	(*b*) Unpainted, combined with common metals, but not nickelled and not ornamented .....100 kil	35 00	25 00 A
	(*c*) Mordanted, painted, lacquered, coated with varnish, polished, combined or not with other common materials and leather .....100 kil.	40 00	30 00 A
	(ii) Of hard wood, veneered or not with such wood :		
	(*a*) Unpainted, not combined with other materials .. 100 kil.	40 00	25 00 A
	(*b*) Unpainted, combined with common metals, not nickelled and not ornamented 100 kil.	45 00	30 00 A
	(*c*) Mordanted, painted, lacquered, coated with varnish, polished, also combined with other common materials and leather .....100 kil.	60 00	40 00 A
	(iii) Of fine woods, also veneered with such woods :		
	(*a*) Unpainted not combined with other materials, or only with common metals, but not nickelled and not ornamented .....100kil.	60 00	45 00 A
	(*b*) Mordanted, painted, coated with varnish, lacquered, also combined with other common materials and leather .....100 kil.	100 00	70 00 A
	Note 1.—When unpainted wooden wares are combined with materials other than common metals and leather, they pay duty according to sections (i) c, (ii) c and (iii) b.		
	Note 2.—If the articles enumerated in No. 433 are combined with fine materials other than leather, they are classed under No. 434, section (ii).		
	Note 3.—Paragraph (ii) also applies to articles of soft wood veneered with hard wood, and section (iii) covers articles of hard or soft wood veneered with fine wood, as well as all articles of fine wood regardless of the veneering.		
	Note 4.—Round boxes of rough soft wood, used for packing native manufactured products, pay duty at the rate of 10 dinars per 100 kilos. This measure shall, however, only apply up to the time when said boxes commence to be manufactured in the country.		
434	Other articles of wood, with or without other common and fine materials in combination, if the eby they do not come under a higher duty (upholstered and covered furniture excepted) :		
	(i) Finely turned, planed with precision, imitations of fine carving work, obtained by pressing, burning, and the shaping machine, combined with leather and common materials .....100 kil.	120 00	60 00 A
	(ii) With fine carving or fretwork, finely dyed, even painted, bronzed, gilt, and silvered (except wooden laths), and frames.....100 kil.	150 00	80 00 A
	(iii) Wooden articles with inlaid work, (buhl work, marqueterie, wood mosaic) ..... 100 kil.	250 00	120 00 A
	Notes to Nos. 433 *and* 434 :—		
	1. Furniture and parts of furniture (plates for chairs, backs and supports) not upholstered, of hard, massive wood (but not fine wood), bent, even combined with unbent wood, even veneered with hard wood or combined with plaited wares of straw, rattan		

MATERIALS FOR CARVING AND ARTICLES THEREOF—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	and similar materials, with parts turned, perforated, or with ornaments obtained by pressing, burning, staining, or by the shaping machine shall be dutiable at 42 dinars per 100 kilos. 2. As "planed with precision" will be considered—with the exception of furniture, boxes, cooking utensils, &c.—those articles which present a highly polished, smooth surface, executed with great exactitude, such as rules, woollen parts for physical instruments, &c. 3. As "simply profiled" will be considered articles on which the grooves extend the whole length without interruption, so that the cross section is exactly the same throughout (*A*).		
435	Upholstered furniture of all sorts, and parts thereof:		
	(i) Uncovered .....100 kil.	120 00	80 00 A
	(ii) Covered:—(*a*) With silk or half silk tissues, lace, embroidery, velvet, plush, or other like stuffs, and leather.....100 kil.	350 00	150 00 A
	(*b*) With other materials ,,	300 00	100 00 A
	Note.—Furniture which is simply covered but not upholstered is also dutiable under section (ii).		
436	Fancy articles of wood:		
	(i) Of wood only or combined with superior carving materials (areka, ivory-nut, &c.).....100 kil.	300 00	180 00
	(ii) Combined with fine or very fine materials..... 100 kil.	500 00	300 00
	(iii) With precious metals:		
	(*a*) With gold..... ,,	1,000 00	—
	(*b*) With silver..... ,,	800 00	—
	Note I.—Under sections (ii), (iii) (*a*), and (iii) (*b*), are also included all articles in combination with the finest materials and with gold and silver, except upholstered and covered furniture. *Note II.*—Boards and articles of artificial wood (xylolith, &c.) will be dutiable as natural wood and wood wares.		
	3.—*Cork Manufacture.*		
437	Cork reduced to small pieces or to dust; strips, sheets, cubes, squares, tiles, pipes, and parts thereof; also remnants of cork, joined together by means of other materials .....100 kil.	30 00	20 00
438	Articles of carved cork, cork soles, lifebelts, corks for bottles and other articles not mentioned above:		
	(i) Not combined with other materials 100 kil.	75 00	—
	(ii) Combined with common materials 100 kil.	100 00	—
	Corks:		
	(1) Not combined with other materials 100 kil.	—	40 00 F
	(2) Combined with common materials 100 kil.	—	50 00 F
	Note I.—Articles of artificial cork are dutiable as articles of natural cork. *Note II.*—Articles of cork in combination with materials mentioned under Nos. 436 (ii), (iii), (*a*), (iii), (*b*) will be dutiable under that number. *Note III.*—Old corks for bottles are, by the ordinance of the Minister of Finance duty free when they are imported for viticultural purposes.		
	4.—*Goods of other Vegetable Materials for Carving and Carved Wares of Bast.*		
439	Celluloid and similar materials: small pieces, leaves, sheets, pipes, strips, and blocks, prepared for further manufacture, except imitations of ivory, tortoise shell or mother of pearl:		
	(i) Unworked.....100 kil.	15 00	5 00
	(ii) Polished, dimmed, or otherwise worked (except imitations of ivory).....100 kil.	80 00	45 00
440	Articles entirely or partly of celluloid, combined or not with other materials, if thereby or in consequence of imitations they do not become subject to a higher duty:		
	(i) Entirely of celluloid or combined with common materials....100 kil.	500 00	—
	Combs and articles of celluloid or of casein solely, or combined with common materials .....100 kil.	—	250 00 F
	(ii) Combined with fine materials ,,	600 00	350 00 F
	(iii) ,, with the finest materials 100 kil.	800 00	500 00 F
	(iv) Combined with precious metals:		
	(*a*) With gold .....100 kil.	1,000 00	800 00 F
	(*b*) With silver..... ,,	800 00	600 00 F
441	Bamboo, all other fine canes, and other vegetable carving material not mentioned elsewhere:		
	(i) For immediate use, cut and split 100 kil.	10 00	3 00
	(ii) Polished, varnished, painted, stained 100 kil.	15 00	5 00
442	Spindles, bobbins, weavers' reeds and teeth for the same, of cane even combined with other stuffs ..... 100 kil.	12 00	5 00
443	Walking sticks of cane:		
	(i) Roughly made even, with cane or wooden handle (raw) .... 100 kil.	70 00	65 00
	(ii) Ordinary, varnished, polished, stained, with handles of common materials ..... 100 kil.	180 00	90 00
	(iii) Finely finished and carved with decorations also combined with other materials:		
	(*a*) Of cane only or combined with common stuffs 100 kil.	300 00	130 00
	(*b*) Combined with fine materials 100 kil.	400 00	240 00
	(*c*) With the finest materials 100 kil.	700 00	—
	(*d*) With precious metals:		
	With gold..... ,,	1,000 00	—
	With silver ..... ,,	800 00	—
444	Articles of vegetable material for carving, except those already mentioned .. 100 kil.	200 00	—
445	Carved, and moulded articles of starch, bussorine, tragacanth and similar carved materials (except imitations of goods which pay a higher duty) .....100 kil.	150 00	—
446	Goods of plastic carbon or gas carbon, combined with other materials .....100 kil.	30 00	—
	Note.—If the articles of this group (except walking-sticks and celluloid articles), are combined with common, fine, or very fine materials, they will be dutiable as articles of celluloid. Combination with platinum does not affect the tariff classification of carbon filaments for electric lighting.		

XI.—PASTEBOARD, PAPER, AND WARES THEREOF.

1.—*Paper, Pasteboard, and Wares thereof.*

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
447	Paper pulp, mechanically or chemically prepared, wet or dry, bleached or not, dyed or not, or mixed with mineral materials or glue:		
	(i) Of rags	Free	Free
	(ii) Of wood, straw, and other like material	,,	,,
448	Paste board of one or of more leaves stuck together, whether or not coloured in pulp or after:		
	(i) Common, rough on both sides, coated with tar, asphalt, graphite, varnish, and other like stuffs 100 kil.	7 00	3 50 A
	(ii) Glazed board and leather board ,,	20 00	20 00 A
	(iii) White or coloured, even covered with white or coloured paper ..100 kil.	20 00	10 00 A
	(iv) Lacquered shaped, with stamped, impressed, or other designs; photographers' and painters' boards (Bristol board).....100 kil.	50 00	20 00 A
	Note 1.—In sec. (i) of No. 448 are also classed pasteboard of wood or straw pulp, tarred even combined with lead foil, also carton-pierre in slabs. Pasteboard of wood pulp which, prior to glazing, has been coloured by hot process similar to brown leather, also pasteboard smoothed by the machine, which is otherwise rough, and neither glossy nor similar to leather, and does not generally partake of the character and appearance provided for in secs. (ii), (iii) and (iv), is likewise dutiable under sec. (i) (A). *Note 2.*—Pasteboard which, by being cut up or hollowed out, is rendered fit for the manufacture of completed goods, shall be dutiable, according to kind, under secs. (i)—iv of No. 448, with a surtax of 30 %.		
449	Blotting paper and board, and paper for filtering:		
	(i) Coarse, not coloured.....100 kil.	7 00	5 00
	(ii) Fine, coloured, also with designs ,,	30 00	15 00
450	Packing paper: (i) Not smoothed, not coloured 100 kil.	10 00	6 00 A
	(ii) Not smoothed, coloured..... ,,	15 00	8 00 A
	(iii) Other..... ,,	20 00	10 00 A
	Note.—If, on packing paper or on blotting paper or board, there are printed patterns, prices, or advertisements, the duty is raised by 50 %.		
451	Paper for printing, drawing, and writing, account and letter paper, and other paper not mentioned elsewhere, of one or several colours, glazed or not:		
	(i) For printing.....100 kil.	20 00	11 00 A
	(ii) For drawing..... ,,	45 00	25 00 A

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	(iii) All other, except ruled paper..100 kil.	35 00	14 00 A
	(iv) Ruled paper ..... ,,	100 00	50 00
452	Paper figured by pressing or printing in colours, shagreened, marbled, goffered, folded (*plissiert*), gummed, coated with caoutchouc or guttapercha ..... 100 kil.	60 00	35 00
453	Tissue paper and Chinese paper, white or coloured:		
	(i) For copying .....100 kil.	40 00	20 00 A
	(ii) For packing and other purposes ,,	40 00	20 00 A
	Note.—Tissue paper treated in the manner provided for in Nos. 452, 456 and 466, is dutiable under the said numbers. If patterns, advertisements, prices, &c., are printed thereon, the tissue paper is liable to a surtax of 50 %.		
454	Cigarette paper: (i) In sheets	Monopoly	Monopoly
	(ii) In booklets, and prepared for direct use for making cigarettes	,,	,,
455	Paper coated with chalk, baryta white, or the like; lacquered paper .....100 kil.	35 00	35 00 F
	Note.—If such paper has designs impressed or printed on it, or is embossed or shagreened, &c., it will be dutiable under No. 452.		
456	Gilt and silvered paper or cardboard; cardboard and paper with gold and silver ornaments; bronzed paper, cardboard bronzed or coated with other metals, perforated paper, or paper ornamented with holes, paper lace ... .100 kil.	150 00	60 00
457	Paper ruled for accounts, and generally printed forms and the like.....100 kil.	80 00	50 00
	Note.—In this number are included printed forms and models which are not required for the official use of the authorities or of schools in Servia; these form a state monopoly, and the importation thereof is therefore prohibited.		
458	Paper with lines, for preparing patterns: paper for embroidery (canvas paper); printed copying paper for drawing; labels for attaching to, and sticking on goods or on wrappers; cards on which are printed advertisements and addresses; announcements; all these of printing or packing paper, even in one colour, but not bronzed, gilt or silvered .....100 kil.	100 00	50 00
459	Notepaper, envelopes and correspondence cards, with mourning edges or with lines, monograms, figures, designs, crests or arabesques, printed or stamped in relief; decorated with illustrations, photographs and other pictures, with stamped natural or artificial flowers, even edges, lines or other ornaments and decorations in gold, silver, bronze and the like; picture paper of one or more colours; decalcomanies, postage stamps, obliterated or not; trade-marks, shares, cheques, coupons, cut out or in complete sheets .....100 kil.	300 00	150 00
	Note.—All the articles classed in Nos. 457, 458 and 467, when with pictures, whether gilt, bronzed, silvered or of two or more colours, are also dutiable under this number. Under "picture paper" is included all paper stamped with pictures or figures for any use whatever.		
460	Paper and cardboard, entirely or partly covered with tissues or with lining or covering of yarn, textile, metal threads or wadding .....100 kil.	50 00	20 00
461	Wall paper..... ,,	120 00	60 00
462†	Playing cards in different forms and sizes 100 kil.	200 00	100 00
463	Slate paper and cardboard ..... ,,	35 00	20 00
	Note.—Tablets of slate paper or slate cardboard pay a surtax of 30 %.		
464	Sand and glass paper (emery paper) and the like..... 100 kil.	5 00	—
465	Paper for photography: (i) Unsensitised (albumen, gelatine, pigment paper, &c.) 100 kil.	50 00	—
	(ii) Sensitised..... ,,	300 00	150 00
	Note. Par. (i) of this number includes all paper coated with albumen or gelatine, for any use whatever.		
466	Paraffin, oil, wax, glycerine, and parchment paper, and their imitations, &c.; chemically prepared paper, and blue (ultramarine or aniline) paper; greased indigo paper, paper for di-infecting, anti-perspiring paper, fly and moth paper, reaction paper (litmus and turmeric paper), and other chemical paper .....100 kil.	120 00	45 00
467	Bags, sacks, and other like articles not printed:		
	(i) Not combined with other materials:		
	(*a*) Of packing paper.... 100 kil.	30 00	15 00 A
	(*b*) Other ..... ,,	150 00	50 00 A
	Other ..... ,,	150 00	—

† A special tax of 5 dinars is now levied on each pack of playing cards or set of dominoes. Consignments of playing cards and dominoes may only be cleared at the Belgrade custom house, and the stamping of playing cards will be carried out at the Save custom house.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	(ii) Combined with other materials, *i.e.*, cloth, tin foil, gelatine, metal foil, &c.....100 kil.	150 00	50 00 A
	Note.—Printed bags, sacks, &c., printed with firm names, instructions, advertisements, without pictures, gilding or silvering, pay a surtax of 50%.		
468	Paper linen, even if wholly or partly covered with cotton or other tissues, or with foundation or intermediate layers of threads or tissues of every kind ..100 kil.	140 00	70 00 G
	Note.—Imitation seams in paper linen, produced by pressure, are not regarded as real seams (*G.*).		
469	Notepaper, correspondence cards, letter cards and envelopes (except those under 459), not packed or contained in paper, paper bags, wooden or cardboard boxes:		
	(i) Not combined with other materials 100 kil.	150 00	50 00
	(ii) Combined with leather or textiles 100 kil.	300 00	150 00
	(iii) ,, with other materials ,,	250 00	120 00
	Note.—Paper and envelopes bound together by silk ribbons or threads of metal are considered as combined with other materials and dutiable under the corresponding numbers according to the materials with which they are combined.		
470	Business books, note books, book covers, portfolios, cases, blocks, even fancy, wall and other calendars (except calendars with literary contents), cards for wall calendars, even illustrated, all these articles even combined with common or fine materials .....100 kil.	150 00	60 00 A
471	Articles of paper, cardboard, wood pulp, papier mâché, if they are not included under the foregoing numbers:		
	(i) Not combined with any other materials, or only with common and fine materials:		
	(*a*) Flowers, buds, leaves, stalks, fruit..... 100 kil.	500 00	300 00
	(*b*) Articles with metal covers, finely painted or impressed, or otherwise specially prepared, lacquered, coated with varnish, painted, bronzed; lamp shades, paper lanterns, pictures cut out on the edges, in the form of separate figures, cardboard for photographs and pictures, visiting cards, invitation letters, and other fine articles and fancy goods .....100 kil.	400 00	250 00
	(*c*) All other articles n. s. m. or included elsewhere, *e.g.*, tubes and pipes of pasteboard, bobbins of pasteboard and papier-mâché, containers, except cardboard boxes, beer glass rests, parchment paper footwear, soles, quarters, tips, and other parts of boots and shoes, lay-figures for tailors, drawing models, &c... 100 kil.	120 00	70 00
	Note. Cards for Jacquard looms even bound together .....100 kil.	10 00	Free
	(ii) Combined with the finest materials 100 kil.	800 00	400 00
	(iii) Combined with precious metals:		
	(*a*) With gold.....100 kil.	1,200 00	600 00
	(*b*) With silver ..... ,,	1,000 00	450 00
472	Remnants of paper and cardboard, waste-paper, and paper and cardboard which can only be used for making paper	Free	Free
	2.—*Books and Pictures.*		
473	Books and periodicals in all languages, written and printed, not excepting those which contain, in the text or in the appended notes, music, pictures, maps, drawings, engravings; manuscripts, bills, printed paper (except advertisements); music, books for the blind calendars with literary contents: all the above in loose binding stitched, or in sheets	,,	,,
	Note.—Securities and bank notes of legal tender, negotiable cheques, drafts, coupons, and shares are also included in this number.		
474	Maps, charts, and atlases for scientific purposes, on canvas or cardboard, also combined with wood, in separate sheets or in loose binding, or stitched.....	,,	,,
475	Pictures on paper, printed or otherwise reproduced (oleographs, lithographs, wood engravings, chromo-lithographs, zinco-graphs, &c.), mounted or not on paper, cardboard or tissues, even in loose binding and stitched .....100 kil.	200 00	50 00 G
	Note.—Oleographs, engravings, prints and drawings which represent copies of Servian artists' work .....100 kil.	70 00	35 00

PASTEBOARD, PAPER AND WARES THEREOF—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	Note.—All the articles enumerated in Nos. 473 and 474, if imported in solid covers, pay a duty of 20 dinars per 100 kilos. (G.).		
476	Paintings on canvas, wood, common metals or their alloys, paper, or stone; original drawings and pictures on paper; all the above, whether or not on cardboard or cloth foundation, and even in loose binding or stitched .....100 kil.	250 00	130 00
	Note I.—All the articles enumerated in Nos. 475 and 476, if solidly bound, pay a surtax of 30% of the duty leviable on the covers.		
	The articles enumerated in Nos. 473 and 474, when solidly bound, pay 20 dinars per 100 kilos.		
	Note II.—Albums, portfolios, binding covers, cardboard cases, which contain detached books, pictures, music, are dutiable according to the material of which they are made.		
	Note III.—Pictures framed or otherwise prepared for hanging, if the frames can be separated from the pictures, are dutiable separately, the pictures by themselves, the frames according to their quality; if the pictures cannot be separated from the frame, &c., they are dutiable—two-thirds of the total weight according to the duty on the frame and one-third according to the duty on the pictures.		

XII.—STONE AND EARTHENWARE AND WARES OF OTHER MINERAL OR FOSSIL SUBSTANCES.

I.—*Wares of Stone, Asphalt, Asbestos, Gypsum, and Cement.*

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
477	Precious stones:		
	(i) Worked (cut, polished, facetted, shaped) unstrung or strung to facilitate their storing and transport .... kil.	10 00	5 00
	(ii) Combined with other materials:		
	(*a*) With wood, horn and non-precious metals for technical purposes (for cutting, boring, drawing, and writing)....kil.	5 00	3 00
	(*b*) With other materials not mentioned above if they do not thereby come under a higher tax .....kil.	300 00	180 00
478	Semi-precious stones, including vitreous lava:		
	(*a*) Worked (cut, polished, facetted, shaped) unstrung or strung to facilitate their storing and transport ..... kil.	10 00	5 00
	(*b*) Articles made of semi-precious stones and vitreous lava, combined or not with other materials, if not mentioned elsewhere, or if they do not thereby come under a higher tax ..... kil.	300 00	180 00
479	Mica and slate:		
	(i) In sheets, merely split for use as roofing slates, and in slabs up to 26 cm. thickness ..... 100 kil.	1 50	—
	(ii) In slates or slabs further prepared, blackened, lined, coloured; slabs of slate, even in frames of every kind .....100 kil.	3 00	—
	(iii) Other articles of slate; also slate pencils, coloured or wrapped in paper or wood.....100 kil.	12 50	—
480	Stone, hewn or sawn, except slabs measuring less than 16 cm.; stone blocks for paving .....100 kil.	1 00	—
481	Stone slabs (except those of slate, mica, and lithographic stone) up to 16 cm. thickness:		
	(i) Not smoothed, sawn, or otherwise merely split, not planed, coated, or painted:		
	(*a*) Of alabaster, marble, and serpentine .....100 kil.	3 00	2 00
	(*b*) Of granite, porphyry, syenite, gneiss, or other like hard stone; of polishable limestone and the like.....100 kil.	2 50	2 00
	(ii) Planed, polished, smoothed, enamelled, or painted:		
	(*a*) Of alabaster, marble, and serpentine ..... 100 kil.	15 00	4 50
	(*b*) Of granite, porphyry, syenite, gneiss, and other like hard stone; of polishable limestone and the like.. .....100 kil.	15 00	4 50
	Note to Nos. 479-481.—Slabs of a greater thickness than 16 cm. are taxed under No. 480, if they are only sawn; if they are further worked they come under No. 481 (ii).		
482	Lithographic stone:		
	(i) Not smoothed or polished ....100 kil.	2 00	—
	(ii) Smoothed, polished, with no writing or designs.....100 kil.	3 00	—
	(iii) Smoothed, polished, with writing and designs.....100 kil.	3 00	—
483	Stone-cutters' work and other articles not mentioned, neither polished, smoothed, planed, enamelled, nor coloured, combined with unlacquered iron or wood:		
	(i) Not shaped, without ornaments, not turned in the lathe:		
	(*a*) Of alabaster, marble, serpentine, &c. .....100 kil.	3 00	3 00
	(*b*) Of granite, porphyry, syenite, gneiss, and other like hard stone; of polishable limestone 100 kil.	4 00	3 00
	(*c*) Of other stones .... ,,	3 00	3 00
	(ii) Shaped entirely or partly, also ornamented:		
	(*a*) Of alabaster, marble, and serpentine ..... 100 kil.	5 00	5 00
	(*b*) Of granite, porphyry, syenite, gneiss, and other like hard stones; also of polishable limestone 100 kil.	6 00	5 00
	(*c*) Of other stone not mentioned elsewhere.....100 kil.	3 00	3 00
484	Stone-cutters' work and other articles not mentioned, smoothed, polished, planed, gilt, cut in profile, ornamented, combined with lacquered iron or wood:		
	(i) Of alabaster, marble and serpentine 100 kil.	15 00	7 00
	(ii) Of granite, porphyry, syenite, gneiss, and other like hard stone, and of polishable timestone 100 kil.	15 00	7 00
	(iii) Of other stone not mentioned elsewhere .....100 kil.	6 00	6 00
485	Sculptors' work, so far as they are works of art, of stone of all kinds; fine *articles de luxe* in stone, *e.g.*, candlesticks, inkstands, figures, &c.:		
	(i) Weighing over 5 kilos.....100 kil.	100 00	40 00
	(ii) ,, under 5 kilos. .... ,,	200 00	90 00
	Note.—Sculptors' work executed abroad according to models of Servian sculptors or of sculptors residing in Servia ...*ad val.*	15 %	5 %
486	Articles of stone, combined with other materials, if not specially mentioned or included elsewhere, or if thereby they do not come under a higher duty:		
	(i) Combined with common materials 100 kil.	200 00	13 00
	(ii) ,, with fine or very fine materials .....100 kil.	400 00	32 00
	(iii) Combined with precious metals:		
	(*a*) With gold .....100 kil.	1,000 00	370 00
	(*b*) With silver ..... ,,	800 00	270 00
487	Mill stones with or without hoops .. ,,	7 50	4 00 T
488	Natural stones, for polishing, sharpening, carving, touch stones, flint stones, cut or broken:		
	(i) Not combined with other materials 100 kil.	5 00	3 00
	(ii) Combined with wood, iron, or other common metals .....100 kil.	10 00	4 50
489	Artificial stones, for smoothing and sharpening, even combined with wood, iron, or other common metals, except such as are mentioned in No. 193:		
	(i) Of emery, corundum, and carborundum .....100 kil.	25 00	20 00
	(ii) Of other stone..... ,,	20 00	5 00
490	Heat insulating material consisting of a mixture of asbestos, hair, infusorial earth, wood saw dust, &c. .....100 kil.	3 00	—
	Note I.—Manufactures of the above material are dutiable as cork brick under No. 437.		
	Note II.—Articles made of sulphur or of sulphur mixed with other substances (Spence's metal), compositions of chalk and talc, are dutiable as manufactures of gypsum.		
491	Articles made of asphalt, pure or mixed with gravel, of resinous cement, and other like substances, even combined with other materials, if thereby they do not come under a higher duty:		
	(i) Slabs .....100 kil.	5 00	—
	(ii) Other articles ..... ,,	7 00	—
492	Articles made of cement, pure or mixed with asbestos and other substances, whether or not hollow or pierced; articles of gypsum or of gypsum combined with other substances:		
	(i) Of one colour, not smoothed, polished, shaped, decorated, coated, nor varnished; even if with inner layer of iron.. 100 kil.	10 00	5 00 A

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	(ii) Of several colours, smoothed, polished, bronzed, lacquered, shaped, with inner layer of iron, even with coating of smoothed (glazed) sheets, asphalt, &c. 100 kil.	20 00	10 00 A
	(iii) Ornaments for buildings (figures, vases, and other like articles) 100 kil.	50 00	30 00 A
	(iv) "Articles de luxe" of all kinds ,,	100 00	60 00 A
	Note.—Roofing slates of eternit are also dutiable under sec. (ii).		
493	Articles of asbestos:		
	(i) Paper and cardboard made of asbestos, shaped, cut, pierced, also with inserted wire .....100 kil.	30 00	18 00
	(ii) Spun wares made of asbestos, also braid, string, or cord even combined with other textile materials or wire.....100 kil.	30 00	18 00
	(iii) Tissues made of asbestos, even combined with other textile materials, or having the weft or warp of wire of common metals or their alloys .....100 kil.	40 00	24 00
	(iv) Other articles of asbestos, asbestos paper or asbestos tissues; gloves, clothes, masks, caps, hose, shoes, of asbestos tissues, even combined with common or fine materials 100 kil.	60 00	36 00
	Note.—Articles of cement, gypsum, asbestos, combined with fine or very fine materials, are dutiable in the same manner as stone articles combined with like materials under No. 486.		
494	Amber, jet, and meerschaum, and their imitations; porous and non-porous lava:		
	(i) In pieces or slabs, cut and prepared for further manufacture, whether whitened, polished or not:		
	(*a*) Slabs and pieces in the rough, simply cut..100 kil.	20 00	5 00
	(*b*) Slabs and pieces, smoothed, polished or prepared for manufacture, which already show the form of the finished article..100 kil.	100 00	45 00
	(ii) Articles of amber, jet, meerschaum, and their imitations, also of porous or non-porous lava, even combined with other materials, if thereby they do not come under a higher duty:		
	(*a*) Of these materials alone or combined with other common and fine materials kil.	8 00	4 00
	(*b*) Combined with the finest materials .....kil.	12 00	6 00
	(*c*) Combined with precious metals:		
	With gold .....kil.	20 00	10 00
	With silver ..... ,,	15 00	6 00
	Note I.—Mosaic stone is dutiable as stone.		
	Note II.—Slabs and stone-cutters' work of artificial marble and other artificial stone are dutiable in the same manner as the natural stone.		
	2.—*Earthenware.*		
495	Bricks and tiles:		
	(i) Of common materials clay (not fireproof), baked or not:		
	(*a*) Not coated, shaped, glazed, or impregnated ....100 kil.	0 50	0 15 A
	(*b*) Shaped, glazed, coated, or impregnated .....100 kil.	2 00	0 40 A
	(ii) Of fireproof materials:		
	(*a*) Of chamotte, dinas, bauxite, and magnesite .....100 kil.	2 00	0 50
	(*b*) Of quartz and graphite ,,	2 00	0 50
	(*c*) Of fireproof materials.... ,,	—	0 50 A
	(iii) Clinkers (Dutch bricks) and all other paving bricks; also flooring slats of ordinary stoneware and similar compositions of greater thickness than 3 cms.....100 kil.	2 50	1 00
496	Earthenware pipes:		
	(i) Not glazed (drain pipes) ..... ,,	5 00	3 00
	(ii) Glazed ..... ,,	10 00	5 00
497	Articles of stoneware, also of fire and acid-proof materials:		
	(i) Pipes and tubular pieces ....100 kil.	10 00	5 00
	(ii) Pots, jugs, reservoirs, bottles, carboys, cocks, joints, pumps, and other goods for technical and other purposes (not mentioned elsewhere) .....100 kil.	20 00	10 00
498	Pottery of clay coloured in the baking; also black graphite wares:		
	(i) Common, not glazed, without reliefs..... 100 kil.	20 00	10 00
	(ii) Glazed, of one or more colours, with reliefs ..... 100 kil.	30 00	15 00
499	Ovens, fireplaces and stoves and their parts, glazed or not, with reliefs or without reliefs:		
	(i) Of one colour, or white .....100 kil.	20 00	10 00
	(ii) Of several colours, also with metal or enamel coating ..... 100 kil.	30 00	15 00
500	Crucibles, retorts, muffles, saggars, and other articles for industrial purposes:		
	(i) Of graphite and graphite compositions ..... 100 kil.	5 00	4 00
	(ii) Of magnesia cement, and other fire-resisting materials ..... 100 kil.	5 00	4 00
501	Terra-cotta architectural ornaments, mouldings, capitals, balustrades, caryatides, medallions, busts, statues, and similar builders' accessories:		
	(i) Unglazed ..... 100 kil.	30 00	—
	(ii) Glazed, of one or more colours, also gilt ..... 100 kil.	40 00	—
502	Paving slabs of clay, from 1·2 to 3 cms. thickness:		
	(i) Unglazed, uncoated:		
	(*a*) Of one colour..... 100 kil.	10 00	6 00
	(*b*) Of several colours ..... ,,	15 00	8 00
	(ii) Glazed, with enamel or metal coating:		
	(*a*) Of one colour ..... 100 kil.	15 00	8 00
	(*b*) Of several colours ..... ,,	20 00	10 00
	Note.—Slabs of the description referred to of less than 1·2 cm. in thickness are classed under wall-facing tiles.		
503	Wall-facing tiles (*i.e.*, slabs of a thickness under 1·2 cm.), glazed or not, smooth or with decoration in relief:		
	(i) Of one colour ..... 100 kil.	20 00	10 00
	(ii) Of several colours ..... ,,	30 00	15 00
	(iii) With paintings, or gilt, or with sculptures or other decorations 100 kil.	50 00	25 00
	Note.—Articles under Nos. 501 to 503, if combined with wood or roughly worked pieces of iron and other common metals, pay a surtax of 5 dinars.		
504	Articles of majolica or earthenware, and other articles of common stoneware not mentioned elsewhere:		
	(i) Of one colour, white or coloured in mass, without reliefs .... 100 kil.	40 00	20 00
	(ii) Of several colours, even with reliefs, with decorations of one or more colours; painted, gilt, silvered, or with enamel or metal coating ..... 100 kil.	80 00	40 00
	(iii) Objects for decorating rooms, and fancy goods; figures, statuettes, and other like *articles de luxe* 100 kil	150 00	80 00
	Articles of stoneware, majolica or earthenware, and other manufactures of fine stoneware n.s.m.:		
	1. Of one colour, white or coloured in the mass, even with reliefs....100 kil.	—	20 00 A
	2. Of several colours, even with decorations of one or more colours; painted, gilt, silvered, or with enamel or metal coating ..100 kil.	—	30 00 A
	3. Objects for decorating rooms and fancy goods: figures, statuettes, and like *articles de luxe* ..100 kil.	—	80 00 A
	Note I.—Receptacles and articles made of earthenware and stoneware which have a different colour on the inside to that outside, and which show another colour besides their natural colour (obtained by baking), shall not be considered as of several colours.		
	Note II.—Earthenware articles, covered with cane, rush, or osier, or other like materials, pay a surtax of 5 dinars.		
505	Porcelain and wares similar to porcelain (soft porcelain: English and vitreous porcelain, unglazed porcelain; biscuit, parian and wedgwood ware), with or without other decorations:		
	(i) Crockery and wares generally other than those under section (ii):		
	(*a*) White, coloured in the mass, with coloured or gilt edges ..... 100 kil.	60 00	30 00
	(*b*) With paintings or gilt arabesques, flowers or like ornaments, stamped, gilt, silvered.....100 kil.	100 00	50 00
	Crockery for the table and for the kitchen and other wares, except those mentioned under section (ii):		
	(*a*) White or coloured in the paste, even with reliefs or edges coloured or gilt, of any size or shape..100 kil	—	20 00 A
	(*b*) With paintings or gilt arabesques, with flowers or similar ornaments, stamped, gilt, silvered, gilt, even combined with common materials .....100 kil.	—	30 00 A

STONE AND EARTHENWARE &C.—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	(ii) *Articles de luxe* and fancy goods for decorating rooms, *e.g.*, vases, statuettes, figures, flowers, plants, bouquets, wreaths, &c. :		
	(*a*) White and of one colour, without paintings, not gilt, and without any decorations of copper or copper alloys .... 100 kil.	150 00	80 00 A
	(*b*) Of several colours, gilt, with paintings and decorations of copper or copper alloys 100 kil.	300 00	120 00 A
	Note.—As coloured or gilt edges shall be considered edges in the form of continuous lines, even curved, without regard to their number or breadth ; these lines may be broken at intervals by decorations, provided that the latter do not form uninterrupted figures (A).		
506	Articles of pottery, stoneware, porcelain, earthenware, and like materials in combination with other materials, if they do not thereby come under a higher duty, or if they are not mentioned elsewhere :		
	(i) Combined with common materials 100 kil.	50 00	30 00
	Porcelain insulators in combination with iron ..... 100 kil.	—	30 00 G
	(ii) Combined with fine materials ,,	200 00	100 00
	(iii) ,, with the finest materials 100 kil.	400 00	250 00
	(iv) ,, with precious metals :		
	(*a*) With gold ..... 100 kil.	1,000 00	600 00
	(*b*) With silver ..... ,,	800 00	400 00
	Note 1.—In No. 506 are only to be included such articles as by reason of their combination are liable to a higher duty than the rates provided for the same articles without combination.		
	Note 2.—Beads made of china are dutiable as glass beads.		
	Note 3.—Trade marks or common inscriptions do not affect the duty if they do not cause any ornamentation.		
507	Broken pieces and fragments of earthenware and china	Free	—

XIII.—GLASS AND GLASS WARES.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
508	Glass in the mass, coloured or not, glass partly polished to show its purity ; ground glass ..... 100 kil.	2 00	—
509	Rough rods and tubes, small plates, small rods and tubes of glass, no matter of what colour, such as are used for making glass beads, or for fancy articles ..... 100 kil.	7 50	—
510	Hollow glass :		
	(i) Not ground, moulded, cut, nor figured :		
	(*a*) In its natural colour 100 kil.	25 00	15 00
	In its natural colour :		
	1 Bottles..... ,,	—	7 00 A
	2 Other articles .. ,,	—	10 00 A
	(*b*) White transparent, with non-transparent white rings 100 kil.	30 00	15 00 A
	(*c*) Coloured or white non-transparent, or with coloured coating of glass, or flashed with white non-transparent glass ..... 100 kil.	60 00	30 00 A
	(ii) With moulded or ground bottoms, or with stoppers shaped by pressing, grinding, &c..		
	(*a*) White transparent, and with rings of the same or of half white glass ..... 100 kil.	80 00	35 00 A
	(*b*) Coloured or white non-transparent, or with coloured coating of glass, or flashed with white non-transparent glass 100 kil.	100 00	40 00 A
	(iii) Moulded, ground, polished, figured, etched, or otherwise engraved or cut :		
	(*a*) Transparent white, with rings 100 kil.	100 00	55 00
	Transparent white, even with rings :		
	1 Moulded .....100 kil.	—	35 00 A
	2 Other ..... ,,	—	45 00 A
	(*b*) Coloured or white non-transparent, or flashed with coloured or white non-transparent glass 100 kil.	120 00	50 00
	(iv) Painted, gilt, or silvered in any fashion..... 100 kil.	150 00	65 00 A
	Note 1.—Hollow glass, covered with plaited osier, straw, reed, yarns, &c., fine, or covered with sheet metal pays a surtax of 10 dinars.		
	Note 2.—Hollow glass, with ground edges, with ground or etched stoppers, and also hollow glass bearing ordinary inscriptions or marks obtained by blowing or etching, and showing the purpose for which it is required, shall not on that account be taxed as ground, moulded or figured. (A.)		
	Note 3.—Bottles of natural colour, imported empty for the purpose of being filled with mineral water or other liquid of the country, and afterwards re-exported, shall provisionally be free of duty according to Art. 6 of the General Customs Tariff Law.		
	Note 4.—When beer and mineral water bottles of natural colour are imported by brewers or by persons working mineral springs, they are to pay under the maximum tariff 15 dinars and under the minimum tariff 7 dinars per 100 kilos.		
	This favour shall continue to be granted until such time as said bottles commence to be manufactured in the country.		
511	Plate and window glass of greater thicknesses than 5 mm., blown or cast :		
	(i) Not ground, polished, smoothed, coloured, figured, bevelled, foliated, gilt, or silvered, including curved glass :		
	(*a*) Up to 100 cms. in length and breadth..... 100 kil.	15 00	7 00 Bg
	(*b*) From 100 to 200 cms. in length and breadth.....100 kil.	20 00	9 00 Bg
	(*c*) Beyond 200 cms. in length and breadth .....100 kil.	30 00	12 00 Bg
	(ii) Ground, polished, coloured, foliated, bevelled, gilt, silvered, painted, in any manner ; including curved glass :		
	(*a*) Up to 100 cms. in length and breadth ..... 100 kil.	30 00	20 00 Bg
	(*b*) From 100 to 200 cms. in length and breadth .....100 kil.	45 00	25 00 Bg
	(*c*) Beyond 200 cms. in length and breadth .....100 kil.	50 00	30 00 Bg
	Note I.—In the case of framed mirrors, the frame and the mirror are separately dutiable if they can be separated, otherwise such mirrors pay a surtax of 50% on the duty on the frames in question.		
	Note II.—Mirrors and plate glass, if broken while in transit, pay the duty on common glass if in pieces bigger than 25 sq. cms. ; smaller pieces are free of duty.		
512	Plate and window glass, blown or cast, up to 5 mm. thickness :		
	(i) Not ground, polished, smoothed, coloured, figured, bevelled, foliated, gilt or silvered ; including curved glass :		
	(*a*) Up to 100 cms. in length and breadth..... 100 kil.	20 00	7 00 Bg
	(*b*) From 100 to 200 cms. in length and breadth .....100 kil.	25 00	9 00 Bg
	(*c*) Beyond 200 cms. in length and breadth .....100 kil.	35 00	12 00 Bg
	(ii) Ground, polished, coloured, foliated, bevelled, with patterns produced by etching or in any other way, gilt, silvered, painted, in any manner ; including curved glass :		
	(*a*) Up to 100 cms. in length and breadth..... 100 kil.	30 00	25 00 Bg
	(*b*) From 100 to 200 cms. in length and breadth .....100 kil.	50 00	30 00 Bg
	(*c*) Beyond 200 cms. in length and breadth..... 100 kil.	60 00	35 00 Bg
513	Milk glass (opal glass), alabaster glass, in slabs .....100 kil.	120 00	26 00
514	Photographic dry plates, sensitised and negatives..... 100 kil.	150 00	100 00
515	Wired glass : (i) Rough, not coloured, with smooth or ribbed surfaces ..... 100 kil.	30 00	15 00
	(ii) Ground, polished, coloured, or with patterns.....100 kil.	40 00	20 00
	Note.—Glass roofing tiles and flooring slabs are included under this heading.		
516	Glass for watches and spectacles, optical glass, lenses ; all these ground or not, moulded or not, coloured &c. not combined with any other materials.....100 kil.	200 00	100 00
517	Spectacles, other mounted glass, mounted lenses, telescopes of every kind, mounted magnifiers, photographic apparatus, stereoscopes ; all the above-mentioned articles if they do not come under a higher duty through their combination with other materials .....100 kil.	700 00	500 00 F

Nos	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
518	Prisms of glass, lustres, glass candle sticks, buttons and marbles:		
	(i) Coloured, or in their natural colour 100 kil.	100 00	45 00
	(ii) Painted, gilt, silvered..... ,,	150 00	50 00
519	Glass, small plates, beads, bugles and enamels, threaded merely to facilitate their packing, storing and transport:		
	(i) White or coloured .....100 kil.	100 00	35 00
	(ii) Painted, gilt and silvered .... ,,	150 00	60 00
	Beads of enamel or glass (*conterie*), even threaded on textile yarn merely to facilitate their packing and transport:		
	1. White or coloured .....100 kil.	—	35 00 I
	2. Painted, gilt, silvered ..... ,,	—	60 00 I
520	Glass imitations of precious stones, ornamental stones of glass, glass pearls and glass corals:		
	(i) Threaded only to facilitate their packing, storing and conveyance 100 kil.	350 00	150 00
	(ii) Threaded as ornaments ..... ,,	450 00	200 00
521	Articles made of glass in imitation of precious stones, glass corals or small plates, even combined with other materials if they do not thereby come under a higher duty 100 kil.	500 00	300 00
	Note.—Articles manufactured from the materials specified in Nos. 518 and 519 are included under this heading.		
522	Glass not mentioned or included elsewhere, moulded, polished, ground, engraved with patterns produced by etching or otherwise; articles of coloured glass, milk glass, dulled glass, ribbed glass, crackelled glass, frosted glass not mentioned or included elsewhere; glass threads, spun glass:		
	(i) Not coloured and transparent..100 kil.	60 00	—
	(ii) Coloured and non-transparent ,,	80 00	—
	(iii) Decorated, gilt, silvered .... ,,	100 00	—
ex 522	Articles of glass not mentioned or included elsewhere, ground, polished, smoothed, engraved, coloured with patterns produced by etching or otherwise, such as spoons, statuettes, dessert dishes, stoppers, paper weights, solid table salt-cellars, inkstands, plates, saucers, &c.:		
	Not coloured and transparent ..100 kil.	—	35 00 A
	Coloured and non-transparent .. ,,	—	45 00 A
	Decorated, gilt, silvered ..... ,,	—	55 00 A
523	Glass paintings, glass mosaic, lithophanies and other pictures on glass; artificial eyes 100 kil.	350 00	—
524	Teeth of enamel and of other materials not mentioned in the present part:		
	(i) With pins or tubes of platinum, 100 kil.	1,000 00	700 00
	(ii) Others, as also sets of false teeth, if they do not come under a higher duty through their combination with other materials..... 100 kil.	600 00	400 00
525	Articles of glass or enamel, and imitations of precious stones and coral, of glass, combined with other materials, not mentioned or included elsewhere, if they do not come under a higher duty by reason of such combination:		
	Lamp founts with mounting, cap and burners of metal; glass lamps with burners and screens of metal with reflectors, &c. (A.):		
	(i) In combination with common materials.....100 kil.	200 00	60 00 A
	(ii) In combination with fine materials 100 kil.	450 00	120 00 A
	(iii) In combination with the finest materials.....100 kil.	800 00	250 00 A
	(iv) In combination with precious metals:		
	(*a*) With gold .....100 kil.	1,000 00	600 00
	(*b*) With silver ..... ,,	800 00	400 00
526	Glass waste, cullet and broken glass	Free	Free

XIV.—METALS AND MANUFACTURES THEREOF.

1.—Precious Metals (Gold, Platinum and Silver).

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
527	Gold, platinum and silver, raw or cast, also waste thereof.....	Free	Free
528	Coins of precious metals:		
	(i) Current coins	,,	,,
	Note.—Current coins include coins minted under the monetary laws in force in the respective countries. Single, double or quadruple ducats cannot, therefore, be considered as current coins, nor can any other which are not based on a monetary unit, whether still current in the respective country or not. Ducats are not allowed to be quoted as coins on the exchange.		
	(ii) Other, including coins which serve as ornaments:		
	(*a*) Gold .....per kil.	100 00	—
	(*b*) Silver and gilt ..... ,,	30 00	—
	Note 1.—Coins which are not current are subject to hall-marking, according to the law as to the marking of gold and silver.		
	Note 2.—Commemorative or other medals are dutiable according to the metal of which they are made.		
529	Bars, hammered or rolled, sheets and wire, polished or not:		
	(i) Of gold and platinum .....per kil.	30 00	15 00
	(ii) Of silver, even gilt or plated with gold per kil.	10 00	5 00
530	Leaf (foil) of real precious metal:		
	(i) Gold leaf ..... ,,	20 00	10 00
	(ii) Silver leaf ..... ,,	10 00	5 00
531	Spun threads of precious metals, also gilt or plated with gold, plain or wound on to yarns of any textile material .....per kil.	40 00	—
532	Tissues, knitted wares and trimmings, spangles and other articles made of precious metal threads, wound round textile yarns or not .....per kil.	80 00	50 00
533	Goldsmiths' work, and other articles not specially mentioned of gold and platinum:		
	(i) Combined with precious stones and fine pearls.....kil.	800 00	500 00
	(ii) Combined or not with semi-precious stones, or with imitations of precious or semi-precious stones, or with genuine or false corals, or false pearls kil.	500 00	250 00
534	Articles and jewellery not specially mentioned elsewhere, wholly or partly of silver, even gilt:		
	(i) Ornamental wares:		
	(*a*) Combined with precious stones and fine pearls.....kil.	500 00	250 00
	(*b*) Combined or not with semi-precious stones or with imitations of precious or semi-precious stones, or with genuine or false corals, or false pearls kil.	400 00	150 00
	(ii) Other articles:		
	(*a*) Spoons, knives, forks, as also knife and fork handles per kil.	60 00	30 00
	(*b*) Other articles n.s.m. ,,	60 00	30 00
535	Articles of platinum, for scientific or industrial purposes .....per kil.	5 00	3 00
	Note.—Articles of the so-called platinum metals (iridium, palladium, rhodium, osmium, ruthenium) will be dutiable as wares of platinum and gold.		

2.—Base Metals and Manufactures thereof.

(a) Iron and Iron Wares.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
536	Iron:		
	(i) Pig iron—cast iron in pieces, slabs, bars, blocks	Free	Free
	Pig iron and cast iron, in blocks, bars, prisms, lumps	—	Free A
	(ii) Malleable iron, in puddle balls, bars, blooms, mill-bars, rough steel (ingots), billets and other forms not rolled ..... 100 kil.	2 50	0 50
	Iron in blocks, lumps, bars; puddle balls, rough forms, rough steel and other similar iron not rolled 100 kil.	—	0 50 A
	(iii) Unshaped iron: square, round, semi-round, channelled, or hollow-rolled, and, in general, all rolled iron for building purposes; hoop iron 100 kil.	4 00	2 00
	(iv) Shaped iron (T, H, Z, L, +, iron, &c.) even with ornaments..100 kil.	4 00	2 00
	Note.—Bar iron with ornaments, designs, or prepared, is dutiable under sec. (iv). Polished bars are likewise included under sec. (iv).		
537	Sheets and plates:		
	(i) Plain (black):		
	(*a*) With a thickness of 2 mm and more .....100 kil.	6 00	5 00 A
	(*b*) With a thickness of under 2 mm. 100 kil.	10 00	5 00 A
	(ii) Coated with tin, zinc, copper, or other base metals, or their alloys (except nickel or aluminium), of any thickness:		
	(*a*) Common tinplate, with patterns, marbled, also varnished 100 kil.	10 00	5 00 B
	(*b*) Varnished, gilt, painted or otherwise ornamented, polished 100 kil.	15 00	5 00
	(iii) Sheets and plates corrugated, also pressed, cut to shape, bent, perforated, cut or pickled:		
	(*a*) Black sheets and plates, oxydised 100 kil.	15 00	6 00 B
	(*b*) Others ..... ,,	20 00	7 00 B
538	Wire, rolled or drawn:		
	(i) Plain, unvarnished, and not coated with other base metals or their alloys:		
	(*a*) Of 1 mm. or more in thickness 100 kil.	8 00	6 00 A
	(*b*) Under 1 mm..... ,,	10 00	6 00 A
	(ii) Lacquered, varnished, polished, coated with other base metals and their alloys:		
	(*a*) Of 1 mm. or more in thickness 100 kil.	10 00	8 00 A
	(*b*) Under 1 mm..... ,,	15 00	8 00 A

METALS AND MANUFACTURES THEREOF—con.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	Note 1.—Bright drawn wire comes under sec. (i).		
	Note 2.—Plain iron wire for the manufacture of nails, under control, is liable to a minimum duty of 4 dinars per 100 kilos.		
539	Iron pipes and tubes of every kind; also pipe-connecting pieces:		
	(i) Forged, rolled or drawn iron:		
	(*a*) Not worked, or roughly worked 100 kil.	15 00	8 50 G
	(*b*) Finely worked..... ,,	25 00	12 00
	(ii) Cast iron:		
	(*a*) Unworked or roughly worked 100 kil.	8 00	4 50 Bg
	(*b*) Finely worked ..... ,,	12 00	9 00
	Note 1.—Iron pipes surrounded by coarse tissue, even coated with tar, asphalte, &c., shall not be considered as combined with another material, but as roughly worked.		
	Note 2.—Cast iron pipes imported by communes, districts and arrondissements for use in their waterworks, are free of customs duty if they cannot be manufactured in the country. This exemption extends to pipes imported by hospitals, communes or associations for the protection of public health, and intended for use in bath establishments.		
540	Rails for railways (of any shape), bored or not; materials for fastening rails, sleepers and bed plates ..... 100 kil.	6 00	1 50 A
541	Switches, signals, axles, wheels, parts of wheels, of all kinds, brakes, buffers and other railway material ..... 100 kil.	8 00	3 00 A
	Notes to Nos. 540 *and* 541—		
	(i) Rails and other parts for tramway lines are also included in these numbers.		
	(ii) The articles mentioned in the above two numbers are exempt from duty if required for railways built or exploited by the State, or by independent institutions.		
542	Iron construction material, for bridges, roofs, factories and the like, mounted or separate, roughly primed or coated with red lead ..... 100 kil.	10 00	9 00 A
	Note.—If articles specified in this number are imported by the State, districts, arrondissements or communes, they are exempt from customs duty and *trosharina*.		
543	Anchors, vices, hammers, anvils, crowbars for stone cutters:		
	(i) Hammers, anvils and vices:		
	(*a*) Weighing 2½ kilos. and over 100 kil.	20 00	8 00 A
	(*b*) Weighing up to 2½ kilos.. ,,	32 00	20 00 A
	(ii) Anchors ..... ,,	20 00	8 00 A
	(iii) Crowbars for stone cutters .. ,,	32 00	20 00 A
544	Axles (except those for railways), and parts of axles:		
	(i) Rough, not further worked, simply forged .....100 kil.	20 00	10 00 A
	(ii) Further worked:		
	(*a*) Common axles and parts thereof 100 kil.	40 00	20 00 A
	(*b*) Oiled and half-oiled axles, "patent" axles, and parts thereof, even with parts of other metals .....100 kil.	60 00	28 00 A
545	Cranes, windlasses and lifting tackle, even with chains, if the latter cannot be detached 100 kil.	30 00	18 00
546	Kitchen and other utensils:		
	(i) Of sheet or wrought iron:		
	(*a*) Rough or roughly worked 100 kil.	50 00	20 00 A
	(*b*) Finely worked..... ,,	80 00	36 00 A
	(ii) Of cast iron:		
	(*a*) Rough or roughly worked ,,	25 00	10 00 A
	(*b*) Fine worked..... ,,	35 00	20 00 A
54	Boilermakers' wares (steam boilers excepted), *e.g.*, boilers for making soap, reservoirs for different industrial purposes, forged, pressed, riveted:		
	(i) Rough or roughly worked ....100 kil	12 00	7 50
	(ii) Finely worked, also combined with common materials .....100 kil.	20 00	12 00
548	Spades, shovels, hoes, picks and pickaxes, rakes and pitchforks, combined or not with wood:		
	(i) Rough or roughly worked.....100 kil.	20 00	10 00 A
	(ii) Finely worked ..... ,,	25 00	12 00 A
549	Scythes and sickles, saws and sawblades, files, awls, pincers, churn drills, shears for lopping trees, for sheep shearing, for cutting sheet metal; knives for pruning vines, plane irons, cutting compasses and tube cutters, screw taps and screw plates and die stocks, and in general, knives and blades not mentioned elsewhere, and also shears for trades or agricultural purposes—all these articles combined or not with wood 100 kil.	50 00	20 00
	Saws, sawblades and files, scythes, sickles, chaff-cutter knives.....100 kil.	—	10 00 G
	Shears and knives for lopping trees and hedges, for pruning roses and vines, for shearing sheep, for cutting sheet metal; and other knives and shears, n.s.m., for industrial and agricultural purposes.100 kil.	—	7 50 G
	Scythes and sickles, awls, pincers, levers, pestles, cold chisels, gimlets, plane irons, cutting compasses, tube cutters screw cutters, and generally different sorts of knives and cutting tools not mentioned elsewhere, combined or not with wood 100 kil.	—	20 00 A
	Note.—Churn drills and other ground augers for prospecting for springs, ores, &c., are free of duty.		
550	Instruments for measuring (except micrometers), rules and compasses (except those for cutting), milling cutters, for carving wood, screwdrivers and other instruments n.s.m.....100 kil.	60 00	36 00
551	Axes, hatchets and butchers' cleavers, combined or not with wood .....100 kil.	70 00	40 00 A
552	Implements not mentioned elsewhere, for agricultural purposes: ploughs, and parts of ploughs of all kinds, clod-crushers, corn shellers, choppers, &c.:		
	(i) Of a weight of more than 3 kilos. per piece ....100 kil.	20 00	12 00 A
	(ii) Of a weight of under 3 kilos. per piece 100 kil.	30 00	18 00 A
	Note.—Ploughs which, owing to their special nature, cannot be manufactured in the country pay half the duty. This favour shall only apply up to the time when such ploughs are manufactured in the country.		
553	Bolts and nuts of all kinds, horse shoes, rivets, iron brackets for insulators..100 kil.	35 00	18 00 A
554	Springs (except those for railway carriages and tramway cars):		
	(i) For carriages of all kinds .....100 kil.	35 00	18 00 A
	(ii) For furniture:		
	(*a*) Rough ..... ,,	40 00	20 00 A
	(*b*) Commonly or finely worked, even coppered .....100 kil.	50 00	25 00 A
	(iii) Others not mentioned elsewhere, except those for clocks and watches ..	60 00	30 00 A
555	Wire manufactures not mentioned elsewhere:		
	(i) Of more than 1 mm. thickness:		
	(*a*) Rough .....100 kil.	30 00	20 00
	(*b*) Commonly worked..... ,,	40 00	28 00
	(*c*) Finely worked..... ,,	60 00	35 00
	(ii) Under 1 mm. thickness:		
	(*a*) Rough ..... ,,	50 00	20 00
	(*b*) Commonly worked..... ,,	70 00	28 00
	(*c*) Finely worked..... ,,	100 00	35 00
	Note.—Articles made from bright drawn wire are dutiable as rough wire manufactures.		
556	Hooks, bolts, hinges for doors and windows, and other hooks for building; fittings for doors, windows, boxes, furniture, carriages, combined or not with other common metals (or with wood (A)):		
	(i) Rough or commonly worked ..100 kil.	45 00	22 00 A
	(ii) Finely worked..... ,,	70 00	32 00 A
557	Wire tacks and nails, including large rough nails not mentioned elsewhere, cut, wrought:		
	(i) Unworked or commonly worked, not combined with any other metal..100 kil.	15 00	7 00* G
	(ii) Finely worked, and with head of common metals even finely worked or of glass, porcelain or faience ..100 kil.	60 00	25 00
558	Stove pipes and their parts, boxes, chests, bathing tubs, bells for cattle; all made of black sheet iron:		
	(i) Rough or commonly worked ..100 kil.	25 00	20 00
	(ii) Finely worked..... ,,	50 00	30 00
559	Other manufactures of sheet iron not mentioned elsewhere:		
	(i) Of black plate, combined or not with common material:		
	(*a*) Rough .....100 kil.	40 00	20 00 A
	(*b*) Roughly coated or commonly worked .....100 kil.	60 00	30 00 A
	(ii) Of sheet iron coated with lead, tin (tin plate) or zinc; articles of black plate coated with lead, zinc, tin, combined or not with common or fine materials:		
	(*a*) Not coated, not coloured, not lacquered or coarsely coated 100 kil.	60 00	35 00 A
	(*b*) Finely coated, coloured, or varnished .....100 kil.	70 00	40 00 A
	(*c*) Painted, printed, stamped, bronzed, lacquered, enamelled 100 kil.	100 00	60 00 A

* Including horseshoe nails.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	(*d*) Coated or plated with copper or copper alloys, or with nickel or aluminium, polished . 100 kil.	150 00	80 00 A
	Note 1.—If articles of black plate are combined with fine materials or are finely worked, they are dutiable according to articles of tin plate.		
	Note 2.—Mountings of iron wire or of sheet iron for hanging lamps, even with shade of sheet iron, are dutiable under Nos. 555 and 559 according to workmanship (A).		
	Note 3. — Polished wares and articles of smoothed black sheet iron are also dutiable under par. (ii) (A).		
560	Chains and parts of chains which, not being ornamental chains, do not come under No. 572 as fancy goods:		
	(i) Rough .....100 kil.	40 00	20 00
	(ii) Commonly worked ..... ,,	50 00	25 00
	(iii) Finely worked..... ,,	60 00	30 00
561	Curb chains, stirrups, spurs, iron and other parts for bridles, saddles and harness and other like articles:		
	(i) Rough .....100 kil.	40 00	25 00
	(ii) Commonly worked..... .... ,,	60 00	35 00
	(iii) Finely worked..... ,,	100 00	60 00
562	Skates and roller skates ..... ,,	100 00	40 00
563	Locks and keys:		
	(i) Not combined with any other base metals or their alloys .....100 kil.	50 00	25 00 G
	(ii) With barrel, bolt plate, key-hole guard and similar parts of other base metals and their alloys.....100 kil.	80 00	50 00 G
564	Artistic locksmiths' wares, combined or not with impressed or wrought decorations or decorations in relief .....100 kil.	120 00	40 00
565	Spindles, bobbins, weavers' reeds, teeth for the same and heddles and heddle-stitches (*maillots*), and other like articles for looms, if they are not imported together with the machine as spare parts.....100 kil.	30 00	Free
566	Strong boxes and safes, even lacquered and finely painted, with parts polished or otherwise worked, or with parts of other base metals or their alloys:		
	(i) Of greater weight than 50 kil..100 kil	50 00	25 00 A
	(ii) Weighing 50 kilos. or less .... ,,	100 00	45 00 A
	Note.—Safes and strong boxes with insulated parts gilt or silvered pay a surtax of 50 %.		
567	Furniture (not upholstered or stuffed) if it does not come under artistic locksmiths' wares:		
	(i) Rough or roughly worked .... 100 kil.	40 00	25 00 A
	(ii) Finely worked..... ,,	50 00	35 00 A
	Note.—Iron furniture, upholstered and covered, will be taxed like upholstered and covered furniture under No. 435 (ii) (*a*) and (*b*).		
568	Cutlery wares (except those already mentioned), cast, pressed or wrought:		
	(i) Of iron alone or combined with wood, bone, horn, porcelain, glass, or other common materials .....100 kil.	150 00	60 00
	(ii) Combined with fine materials, also gilt or silvered.....100 kil.	450 00	300 00
	(iii) Combined with finest materials ,,	750 00	450 00
	Cutlery wares, cast, pressed, wrought, of iron alone or combined with wood, porcelain, glass, bone, horn, or with imitation ivory or imitation tortoiseshell....100 kil.	—	60·00 G
	Note.—Parts of cutlery are dutiable as cutlery.		
569	Artistic wares of wrought iron.....100 kil.	120 00	40 00
570	Umbrella and parasol frames and parts 100 kil.	32 00	25 00
571	Flat irons:		
	(i) Rough or commonly worked .. ,,	20 00	18 00
	(ii) Finely worked..... ,,	40 00	30 00
572	Fancy goods and other small articles (ironmongery) of steel or iron, combined or not with common or fine materials ....100 kil.	250 00	120 00 A
573	Pens, even with gold or gilt tips, or with penholders.....100 kil.	300 00	180 00
574	Needles and pins: (i) Sewing needles, including those with gilt eyes .....100 kil.	120 00	120 00 G
	(ii) Needles for sewing, embroidering and knitting machines, &c .....100 kil.	50 00	50 00 G
	(iii) Pins ..... ,,	50 00	50 00 G
	(iv) Card-clothing, fish-hooks, &c.. ,,	50 00	—
575	Articles of cast iron not specially mentioned elsewhere, combined or not with wood:		
	(i) Rough or commonly worked, weighing each:		
	(*a*) More than 100 kilos....100 kil.	10 00	6 00 GA
	(*b*) From 50 to 100 kilos. .. ,,	15 00	8 00 G
	(*c*) From 5 to 50 kilos. .... ,,	25 00	10 00 G
	(*d*) Under 5 kilos..... ,,	35 00	12 00 G
	(ii) Finely worked, weighing each:		
	(*a*) More than 100 kilos. .. ,,	15 00	12 00 G
	(*b*) From 50 to 100 kilos. .. ,,	20 00	16 00 G
	(*c*) From 5 to 50 kilos. .... ,,	35 00	20 00 G
	(*d*) Under 5 kilos..... ,,	50 00	24 00 G
	Note I.—Articles simply decorated or cut in profile are not to be considered as art objects of cast iron.		
	Note II.—Articles coarsely coated for protection against rust are considered as commonly worked.		
576	Art castings of non-malleable cast iron, combined or not with other common materials:		
	(i) Rough or commonly worked ..100 kil.	60 00	20 00
	(ii) Finely worked . ..... ,,	70 00	30 00
577	Wares of wrought iron, not mentioned or included elsewhere, combined or not with wood:		
	(i) Rough or roughly worked, weighing per piece:		
	(*a*) More than 100 kilos. ..100 kil.	20 00	10 00 G
	(*b*) From 25 to 100 kilos. .. ,,	25 00	14 00 G
	(*c*) From 3 to 25 kilos. .... ,,	35 00	18 00 G
	(*d*) Under 3 kilos. ..... ,,	45 00	24 00 G
	(ii) Finely worked, weighing per piece:		
	(*a*) More than 100 kilos. ..100 kil.	35 00	16 00 G
	(*b*) From 25 to 100 kilos. .. ,,	40 00	20 00 G
	(*c*) From 3 to 25 kilos. .... ,,	45 00	27 00 G
	(*d*) Under 3 kilos. ..... ,,	60 00	40 00 G
578	Iron wares combined with other materials, not specially mentioned or included elsewhere, if thereby they do not come under a higher tax:		
	(i) Combined with common materials 100 kil.	60 00	40 00 A
	(ii) With fine materials..... ,,	150 00	60 00 A
	(iii) With the finest materials .... ,,	250 00	250 00
	(iv) With precious metals:		
	(*a*) With gold ..... ,,	1,000 00	450 00
	(*b*) With silver ..... ,,	300 00	300 00
579	Iron and steel filings, steel or iron waste, scrap iron, ends of bars, sheet iron trimmings and other waste which can only be used for re-melting	Free	Free
	Note I.—The heading "Iron" includes steel for tariff purposes.		
	Note II.—In the case of manufactures of iron a distinction is made between roughly finished and finely finished goods: As "roughly finished," as distinguished from rough (unfinished) wares, are included all wares which are filed, shaped by the cutting-engine, drawn, smoothed, commonly painted, blued by case-hardening, riveted, screwed or otherwise joined together. As "roughly finished" wares, are also included those which after being finished receive a fine smooth surface. As "finely worked or finished" wares, are considered all those which are finely painted, enamelled, varnished, lacquered, oxydised, polished and those which are coated with base metals, or their alloys (except copper, nickel and aluminium and their alloys). (*G.*).		
	Note III.—Iron bars, plates, wire and other iron wares, which are covered or plated with copper or copper alloys, nickel or aluminium, pay a surtax of 50 % if such wares do not come under a higher tax. In wares which are separately tariffed as commonly or finely worked, the rates on the finely worked wares are to serve as the basis for the calculation of the 50 % surtax.		
	Note IV.—In case a tariff number provides for duty on articles not combined with other materials, and such articles are so combined, they shall only be dutiable under No. 578, if, by reason of such combination, they come under a higher tax.		
	Note V.—In case iron goods are combined with an insignificant quantity of other metals or materials, such combination will be without effect on the classification if it only consists of accessory or unimportant parts. The classification also remains unaffected by the presence of ordinary inscriptions, names of firms, or trade marks either cast, stamped, printed in colour or by bronzing. (*A.*).		
	(b) Aluminium and Alloys thereof.		
580	Aluminium crude, in blocks, bars, grains, also cast in slabs	Free	Free
581	Wrought or rolled aluminium in bars, sheets, tablets, also castings of different forms in unworked state .....100 kil.	20 00	10 00
582	Wire and foil of aluminium ..... ,,	60 00	30 00
583	Aluminium thread (spun aluminium) if the core consists—		
	(*a*) Of silk..... 100 kil.	400 00	200 00
	(*b*) Of other materials ..... ,,	250 00	120 00
584	Wares of spun aluminium (ribbons, trimmings &c.), button makers' goods, not combined with other materials, when the core consists—		
	(*a*) Of silk..... 100 kil.	600 00	—
	(*b*) Of other materials ..... ,,	400 00	—

METALS AND MANUFACTURES THEREOF—continued.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
585	Articles of aluminium n.s.m. combined or not with other materials, if they do not thereby come under a higher duty..100 kil.	300 00	250 00
	Note I.—Alloys of aluminium with other metals resembling aluminium are dutiable as aluminium.		
	Note II.—Aluminium goods for technical purposes ..... 100 kil.	40 00	—
	(c) Lead and alloys thereof.		
586	Lead, crude, in pieces ..... 100 kil.	10 00	4 00
587	Sheet lead and rolled lead:		
	(i) Rough or roughly worked.... ,,	12 00	6 00
	(ii) Finely worked, also coated with other base metals or their alloys....100 kil.	15 00	8 00
588	Bars, rods and wire of lead, drawn or rolled:		
	(i) Rough or commonly worked..100 kil.	12 00	6 00
	(ii) Finely worked, also coated with other base metals or their alloys ..100 kil.	15 00	8 00
589	Pipes and cylinders:		
	(i) Rough or commonly worked.. ,,	15 00	8 00
	(ii) Finely worked, engraved, designed, shaped and coated with base metals or their alloys .....100 kil.	25 00	12 00
590	Printing plates, etched or engraved, also covered with copper, steel or combined with unlacquered or unpolished wood, iron, zinc or tin, stereotype plates, clichés .. 100 kil.	150 00	100 00
591	Printing type and matrices, lines, frames and printing ornamentations ....100 kil.	200 00	50 00
592	Lead leaf (foil) ..... ,,	150 00	90 00
593	,, balls and shot..... ,,	50 00	30 00
594	Articles of lead not mentioned or included elsewhere:		
	(i) Coarse, without ornaments, combined or not with unlacquered or unpolished wood, with iron, zinc or tin ..100 kil.	50 00	20 00
	(ii) Fine, especially painted, bronzed, lacquered, coated with base metals or their alloys, also with ornaments ..100 kil.	80 00	50 00
	(iii) Combined with other materials, if thereby they do not come under a higher duty .....100 kil.	100 00	50 00
	(d) Zinc and alloys thereof.		
595	Zinc, crude, in pieces, slabs, grains.....	Free	Free
596	Sheets and plates:		
	(i) Rough or commonly worked..100 kil.	15 00	8 00
	(ii) Finely worked, or coated with base metals or their alloys .....100 kil.	20 00	10 00
597	Bars, rods and wire, rolled or drawn:		
	(i) Bars and rods: (*a*) Rough or commonly worked..... 100 kil.	20 00	10 00
	(*b*) Finely worked, or coated with base metals or their alloys 100 kil.	30 00	15 00
	(ii) Wire: (*a*) Rough or commonly worked .....100 kil.	25 00	12 00
	(*b*) Finely worked, or coated with base metals or their alloys 100 kil.	35 00	17 00
598	Pipes and cylinders:		
	(i) Cast, rolled or drawn: (*a*) Rough 100 kil.	20 00	10 00
	(*b*) Worked, or coated with base metals or their alloys..100 kil.	30 00	15 00
	(ii) Made of sheet zinc: (*a*) Not worked 100 kil.	30 00	15 00
	(*b*) Worked, or coated with base metals or their alloys..100 kil.	40 00	20 00
599	Zinc articles not mentioned or included elsewhere:		
	(i) Coarse, without ornaments, combined with unlacquered or unpolished wood, or with iron, lead or tin; printing plates, engraved or etched ..100 kil.	50 00	25 00
	(ii) Fine, painted, bronzed, varnished, lacquered, polished, coated with base metals or their alloys.....100 kil.	100 00	60 00
	(iii) Combined with other materials if thereby they do not come under a higher duty .....100 kil.	125 00	60 00
	(e) Tin and alloys thereof.		
600	Tin, crude, in pieces, rods, grains, rolls, bars, &c. tin solder (soft solder) even containing up to 50% of lead; scrap tin ..100 kil.	5 00	Free
	Note.—Tin solder containing 50% or more of lead is dutiable as lead.		
601	Sheets and plates rolled or drawn:		
	(i) Rough or commonly worked ..100 kil.	30 00	15 00
	(ii) Finely worked, or coated with other base metals or their alloys ..100 kil.	40 00	20 00
602	Pipes and cylinders:		
	(i) Rough or commonly worked..100 kil.	60 00	30 00
	(ii) Finely worked, or coated with base metals and their alloys .....100 kil.	80 00	40 00
603	Bars, rods, wire, drawn or rolled:		
	(i) Rough or commonly worked..100 kil.	30 00	15 00
	(ii) Finely worked, or coated with other base metals or their alloys....100 kil.	40 00	20 00
604	Tinfoil..... ,,	60 00	30 00
605	Tinware not mentioned or included elsewhere:		
	(i) Coarse, without ornaments, combined with unlacquered or unpolished wood, or with iron, lead and zinc; printing plates, etched, engraved, or otherwise prepared .....100 kil.	150 00	80 00
	(ii) Spoons, forks, tea strainers, cans, tubes, capsules and other fine articles of tinware, polished, decorated, coated with other base metals or their alloys, also with ornaments..100 kil.	200 00	120 00
	(iii) Combined with other materials not mentioned elsewhere, if thereby they do not come under a higher duty .. 100 kil.	250 00	150 00
	Note.—Articles of tin and lead alloy are dutiable as tin-ware if containing more than 10% of tin.		
	Note.—Britannia metal (an alloy of tin and antimony with small additions of zinc, copper, nickel or bismuth) and articles made thereof are dutiable as tin and articles of tin.		
	(f) Nickel and Alloys thereof.		
606	Nickel, crude, in pieces, bars, also cast in the form of slabs; nickel coins	Free	Free
607	Nickel, forged or rolled in bars or slabs of different shapes:		
	(i) Rough or commonly worked:		
	(*a*) Up to 0·5 mm. thickness 100 kil.	40 00	25 00
	(*b*) From 0·5 mm. and upwards 100 kil.	35 00	25 00
	(ii) Finely worked:		
	(*a*) Up to 0·5 mm. thickness 100 kil.	50 00	30 00
	(*b*) From 0·5 mm. and upwards 100 kil.	40 00	25 00
608	Nickel wire:		
	(i) Of 1 mm. or more thickness ..100 kil.	60 00	30 00
	(ii) Less than 1 mm. ..... ,,	80 00	40 00
609	Pipes and cylinders:		
	(i) Rough or commonly worked ..100 kil.	150 00	50 00
	(ii) Finely worked ..... ,,	180 00	60 00
610	Nickel articles not mentioned elsewhere, combined or not with other materials, if they do not thereby come under a higher duty:		
	(i) Rough, or commonly worked..100 kil.	300 00	160 00
	(ii) Finely worked..... ,,	350 00	160 00
611	Nickel foil ..... ,,	200 00	150 00
	Note.—Alloys of nickel with other base metals will be dutiable as nickel.		
	(g) Copper and Alloys thereof.		
612	Copper, crude, in pieces, bars; copper coins, copper alloys; hard solder .....100 kil.	30 00	10 00
613	Wire and sheet (plates) of copper:		
	(i) Rough or commonly worked:		
	(*a*) 0·5 mm. and over thick 100 kil.	60 00	20 00 G
	(*b*) Of less thickness than 0·5 mm, 100 kil.	75 00	30 00 G
	(ii) Finely worked:		
	(*a*) 0·5 mm. and over thick 100 kil.	80 00	30 00 G
	(*b*) Of less thickness than 0·5 mm. 100 kil.	100 00	40 00 G
614	Pipes and cylinders:		
	(i) Rough or commonly worked.. ,,	80 00	45 00
	(ii) Finely worked ..... ,,	100 00	60 00
615	Bottoms for sieves, metal cloth and other wire tissues:		
	(i) With less than 20 single threads per 1 sq. cm. in the weft and warp together.....100 kil.	250 00	100 00
	(ii) Other wire tissues..... ,,	300 00	100 00
	Note.—Wire goods with a broad mesh are dutiable as other wire tissues.		
616	Ropes and cords of wire .....100 kil.	100 00	60 00
617	Boilermakers' wares (direct flame and other boilers including their lids, stills and other distilling apparatus), except steam boilers:		
	(i) Rough.....100 kil.	80 00	60 00
	(ii) Commonly worked ..... ,,	150 00	80 00
	(iii) Finely worked..... ,,	200 00	120 00
618	Copper leaf (foil), brass leaf, leaf of tombac and other alloys .....100 kil.	100 00	40 00
619	Kitchen and other utensils of copper, combined or not with other materials, if thereby they do not come under a higher duty:		
	(i) Rough or commonly worked ..100 kil.	150 00	82 00
	(ii) Finely worked ..... ,,	200 00	120 00
620	Rough cast wares, not further worked, without ornaments, also combined with wood or with roughly worked iron parts, of weight greater than 10 kilos.....100 kil.	60 00	45 00
621	Cast wares of copper, combined with common materials, except articles coming under No. 620:		
	(i) Rough also filed, without ornaments 100 kil.	80 00	50
	(ii) Further worked or with ornaments:		
	(*a*) All ornamented cast wares 100 kil.	250 00	150 00 A
	(*b*) Other cast wares commonly worked .....100 kil.	200 00	100 00 A

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
622	Articles not previously mentioned or included:		
	(i) Of copper or its alloys alone or in combination with common materials:		
	(a) Rough or roughly worked 100 kil.	200 00	100 00 A
	(b) Finely worked ,,	250 00	150 00 A
	(ii) Combined with fine materials ,,	350 00	230 00
	(iii) Combined with the finest materials, if they do not thereby come under a higher duty 100 kil.	450 00	300 00 A
623	Printing plates of copper or copper alloys, combined or not with wood, zinc, iron, lead or tin, also etched or otherwise prepared 100 kil.	200 00	160 00
	Note I.—Base metals and their alloys, as also wares thereof, if not mentioned elsewhere, will be dutiable as copper and copper wares.		
	Note II.—Note II. to Iron and Iron wares with reference to degree of finishing applies also to the aluminium, lead, zinc, tin, nickel and copper sections (G).		
	(b) Articles made of Base Metals and their Alloys not previously mentioned.		
624	Sheets and slabs:		
	(i) Gilt or platinum-coated, or plated with platinum or gold 100 kil.	250 00	130 00
	(ii) Silvered or silver plated	200 00	100 00
625	Wire of base metals and their alloys:		
	(i) Gilt 100 kil.	300 00	200 00
	(ii) Silvered ,,	250 00	150 00
	(iii) Plaited or wrapped round with threads:		
	(a) Of silk or half silk 100 kil.	300 00	200 00
	(b) Of other textile materials ,,	200 00	100 00
626	Gilt and silvered threads (*Leonisch*) when the core consists:		
	(a) Of silk 100 kil.	800 00	500 00 G
	(b) Of other textile materials ,,	450 00	400 00 G
627	Articles of spun gilt and silvered threads, *e.g.*, tissues, ribbons, tapes, trimmings, buttonmakers' goods, with foundation or intervening layers of wood, metal, bone, &c., not combined with other textile materials, when the core consists:		
	(a) Of silk per kil.	20 00	—
	(b) Of other textile materials ,,	15 00	—
*ex*627	"*Leonisch*" wares of gilt and silvered textile threads, even with silk weft, 100 kil.	—	600 00 G
	Note.—Articles of gilt or silvered threads, combined with other textile materials, are dutiable according to the articles made from the corresponding textile materials, with the surtax provided for in sec. (vii) of the General Notes to Part V. of the tariff.		
628	Articles entirely or partly of gilt or silvered base metals and their alloys, so far as they are not specially mentioned and do not come under a higher duty 100 kil.	600 00	300 00
629	Imitation gold and silver leaf ,,	250 00	130 00
630	Ornaments and other *articles de luxe* and fancy goods entirely or partly of base metals and their alloys, gilt or silvered, also combined with other materials, if they do not thereby come under a higher duty:		
	(i) Combined or not with other common or fine materials 100 kil.	600 00	500 00 F
	(ii) Combined with the finest materials 100 kil.	800 00	500 00
	(iii) ,, with precious metals:		
	(a) With gold ,,	1,000 00	—
	(b) With silver ,,	800 00	—
	Note I.—If articles specified in Nos. 585, 594, 599, 605 and 610, are combined with a precious metal, they are dutiable according to No. 630, even if they are neither gilt nor silvered, provided by reason of such combination, they do not come under articles of gold or silver.		
	Note II.—If epaulets, scarves, baldrics, and similar articles for military uniforms, of yarns and threads of gilt or silvered common metals, are bordered, lined or otherwise combined with tissues, leather, or other common, fine or very fine materials, they are dutiable under No. 630.		
631	Threads of base metals and their alloys (except aluminium), when the core consists:		
	(i) Of silk 100 kil.	300 00	200 00
	(ii) Of other textile materials .... ,,	200 00	150 00
632	Manufactures of spun base metals (except aluminium), *e.g.*, ribbons, tapes, &c., tissues and buttonmakers' wares (even with insertions and foundations of wood, bone, metal, &c.), not mixed with other spun materials, when the core consists:		
	(i) Of silk 100 kil.	450 00	350 00
	(ii) Of other textile materials .... ,,	300 00	200 00
633	Busks, ribs for stays and similar articles, of base metals or their alloys, entirely or partly covered with threads or tissues 100 kil.	100 00	50 00
634	Compasses, marine compasses, machines for calculating and writing, pedometers and other like pocket instruments without clockwork; instruments for automatic measuring and registering without clockwork; analysing scales; automatic machines for weighing and selling goods; all these, if through their combinations with other materials they do not come under a higher duty 100 kil.	300 00	150 00

XV.—MACHINES, APPARATUS, ELECTRO-TECHNICAL PRODUCTS, VEHICLES AND VESSELS.

1.—Machines and Apparatus.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
635	Steam-boilers and all their accessories for steam-engines, stationary or otherwise 100 kil.	6 00	Free B S
636	Steam-engines, stationary or otherwise; locomotives and tenders, locomobiles, steam turbines, steam trollies and generally all machines moved by steam power; machines driven by liquid power (naphtha, petroleum, benzine, gasoline, &c.), and all machinery worked by other power (except dynamos and electro-motors); steam hammers, motors for navigation, hydraulic motors with pistons; turbines, water-wheels and large machine fans for industrial use; all the above, mounted or in separate parts, as also spare parts of such machinery 100 kil.	12 00	‡Free B S
637	Agricultural machines:		
	(i) Threshing machines and steam ploughs 100 kil.	8 00	Free B S
	(ii) Harvesters, mowing machines, machines for scattering chopped or powdered manure, for sorting seeds and other products; wine presses, sowing machines, &c. 100 kil.	10 00	Free B S
638	Machine tools for working metals, stone, wood, *e.g.*, planes, drills, turning lathes, milling cutters, machine saws, polishers, &c. 100 kil.	6 00	Free S
	Note 1.—The combination of the machines with other materials has no effect on the duty. As parts of machinery are considered only such articles as serve exclusively for the working of machines.		
	Note 2.—The Minister of Finance, by and with the advice of the Minister of Industry, may, in case specified machines or apparatus are built in the country, increase by 20% or less the customs duties leviable on the corresponding machines and apparatus. This increase shall be subsequently sanctioned by the National assembly.		
639	Sewing, knitting and embroidering machines, machines for making lace, hosiery, tulle, as also parts of such machines, and all machines for the textile industry: looms, calenders, cylinders, reeling machines, presses, drying machines, &c.; also machines for flour mills, breweries, cement factories, tile kilns, ceramic or printing works, tanneries and other industries, paper manufactories, &c. 100 kil.	8 00	—
	Sewing machines, knitting and embroidery machines, machines for making lace, hosiery, tulle, as also parts of such machines 100 kil.	—	5 00 G S
	All machines for the textile industry; looms, calenders, cylinders, carders, reeling machines, presses, drying machines, &c.; machines for flour mills, breweries, cement factories, tile kilns, ceramic or printing works, tanneries and all other industries, paper manufactories, &c.; and detached parts of all these machines 100 kil.	—	Free B S
640	Steam presses, hydraulic presses, as also other presses for industrial purposes, moved by manual or mechanical power; pumps and fire-engines 100 kil.	6 00	4 00
641	Machines and apparatus not mentioned or included elsewhere 100 kil.	20 00	6 00 G
	Note 1.—Disinfecting apparatus of all kinds are exempt from customs duty.		
	Note 2.—All complete machines, whether imported mounted or unmounted, with reserve parts, are dutiable according to the duty here provided. Reserve parts separately imported are dutiable according to the material of which they are made.		

‡ Under the Treaty with Belgium exemption from duty is provided for *steam-engines, fixed, and locomobiles, locomotives and tenders, gas and spirit motors.*

MACHINES, APPARATUS, ELECTRO-TECHNICAL PRODUCTS &c.—con.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	2.—Electro-Technical Articles.		
642	Dynamos, electro-motors, alternators and other electric motors and their parts and appurtenances, weighing per machine:		
	(i) More than 3,000 kilos. .....100 kil.	30 00	12 00
	(ii) From 500 to 3,000 ,, ... ,,	30 00	17 00
	(iii) 500 kilos. or less..... ,,	30 00	22 00
643	Transformers, condensers, accumulators, electrodes and parts thereof .....100 kil.	20 00	20 00 G S
644	Electrical apparatus combined with small electric motors, *e.g.*, electric fans, bellows, &c. .....100 kil.	150 00	100 00
645	Cables and other conductors of electric power not mentioned:		
	(i) Insulated with metal, wire sheet metal, &c.....100 kil.	40 00	20 00 G
	(ii) Insulated with paper, asbestos, caoutchouc, guttapercha and imitations thereof.....100 kil.	20 00	20 00 G
	(iii) Insulated with textile materials:		
	(*a*) Silk.....100 kil.	150 00	—
	(*b*) Other ..... ,,	30 00	30 00 G
646	Telegraphic and telephonic apparatus, articles for the installation of house bells, phonographs, including electric machines combined therewith, electrifying machines, microphones, apparatus and accessories for electric signals, galvanic dry batteries and thermo-electric couples, measuring apparatus (ampère, watt and volt-meters), apparatus for counting, current measurers (counters), safety fuses, contacts, rheostats, and commutators of all kinds.....100 kil.	150 00	—
	Telegraphic and telephonic apparatus, articles for the installation of house bells; microphones; galvanic dry batteries and thermo-electric couples .....100 kil.	—	60 00 G S
	Measuring apparatus (ampère, watt and volt-meters), current measurers, safety fuses, safety appliances (cut outs, lightning arresters), rheostats & commutators 100 kil.	—	75 00 G S
	Note.—Measuring apparatus, current measurers, safety appliances, rheostats and commutators, imported as accessories to the machines mentioned in No. 642, and at the same time with them, are dutiable with the machines at the rates applicable thereto (*G. and S.*).		
647	Electric lamps: (i) Arc lights ....100 kil.	200 00	60 00 G
	(ii) Incandescent lamps and the like 100 kil.	150 00	—
	Incandescent lamps..... ,,	—	120 00 G
648	Other material for electric lighting, *e.g.*, mounted supports for electric lamps, glass articles for electric projections such as: Crooks', Röntgen's, &c., tubes, safety fuses, safety appliances, insulators, key current inverters and other parts ..... 100 kil.	120 00	—
	Mounted globes and bulbs for electric light 100 kil.	—	120 00 G
	Other material for electric lighting, *e.g.*, mounted supports for electric lamps, safety fuses, safety appliances, insulators, key current inverters, &c. .....100 kil.	—	75 00 G S
	3.—Vehicles		
649	Railway carriages:		
	(i) Goods waggons.....*ad val.*	10%	8% Bg
	(ii) Passenger carriages .. .. ,,	15%	10% Bg
650	Trucks and trollies (steam trollies excepted) *ad val.*	10%	10%
	Note I.—Tramway cars pay the same duty as railway carriages (Bg).		
	Note II.—Carriages and waggons, trucks and trollies for railways exploited by the State or independent institutions are free of duty.		
651	Cycles and their parts .....100 kil.	250 00	250 00 F or each 35 00 F
652	Automobiles and their parts, motors for automobiles included:		
	(i) For carrying goods .....*ad val.*	10%	10% F Bg†
	(ii) Other ..... ,,	15%	12% F Bg†
653	Carts and sledges for carrying goods:		
	(i) Without ironwork, not painted and not varnished .....each	50 00	30 00
	(ii) With ironwork, varnished and painted each	70 00	40 00
654	Carriages and sledges for passengers:		
	(i) Without ironwork, not painted and not varnished:		
	(*a*) Without springs .....each	60 00	40 00
	(*b*) With springs ..... ,,	80 00	50 00
	(ii) With ironwork, painted or varnished, but not upholstered and not covered:		
	(*a*) Without springs .....100 kil.	100 00	60 00
	(*b*) With springs ..... ,,	150 00	100 00
655	Ordinary farm carts and sledges: all kinds 100 kil.	20 00	—

† Treaty with France and Belgium for automobiles, motor cycles and their parts, motors included.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
665	Parts of carriages and sledges:		
	(i) Rough .....100 kils.	40 00	10 00
	(ii) Worked ..... ,,	50 00	15 00
657	River vessels:		
	(i) With motor power, for carrying passengers and goods .....*ad val.*	10%	—
	(ii) Other vessels..... ,,	12%	—
	(iii) Pleasure vessels and boats, with or without motor-power.....*ad val.*	20%	—
658	Tugs and pontoons of every kind.... ,,	10%	—
	XVI.—ARTICLES FOR ART AND SCIENCE.		
659	Instruments and apparatus: mathematical, geometrical, physical, chemical, surgical; manometers, vacuum-gauges, micrometers, indicators, areometers, hydrometers, geographical globes .....100 kil.	150 00	125 00 G S
660	Musical instruments:		
	(i) Pianos, harmoniums and other like instruments with key notes....each	100 00	100 00 G
	(ii) Harmonicas .....100 kil.	250 00	—
	(*a*) Mouth harmonicas..... ,,	—	60 00 G
	(*b*) Other..... ,,	—	135 00 G
	(iii) Piano mechanism and keyboards ,,	150 00	135 00
	(iv) Violins, tambourines, zithers and other like instruments .....100 kil.	250 00	170 00
	(v) Brass instruments, flutes, clarionets, hautboys, bassoons and other like wind instruments .....100 kil.	250 00	210 00
	(vi) Mechanical musical toys ..... ,,	250 00	135 00
	(vii) All other musical instruments n.s.m. 100 kil.	100 00	100 00
	Note I.—The duty on musical instruments is levied without deduction of the weight of the boxes or cases specially made for them.		
	Note II.—Parts of instruments, if not specially mentioned, are dutiable as the instruments themselves.		
661	Strings for musical instruments ....100 kil.	500 00	200 00
	XVII.—WATCHES, FIRE-ARMS AND TOYS		
	1.—Watches and Clocks.		
662	Watches: (i) With gold or gilt cases, also decorated with precious or semi precious stones .....each	6 00	—
	With cases of gold, or gilt, or plated with gold, silver or platinum, even decorated with precious stones..each	—	1 00 S
	(ii) With silver or silver-plated cases, also with gilt edges, rings, frames, or with gold or gilt engravings and other decorations .....each	2 00	0 50 S
	(iii) With cases of base metals or their alloys; with or without gilt or silvered edges, rings, &c .....each	1 00	0 25 S
663	Cases for watches: (i) Gold or gilt .... ,,	5 50	—
	(ii) Silver or silver-plated ..... ,,	1 50	—
	(iii) Other ..... ,,	0 50	—
664	Works and parts thereof for watches .. ,,	0 50	—
665	Clocks: wall and standing clocks, as also all other clocks not mentioned elsewhere, together with their mechanism; pedometers and automatic measuring and registering instruments combined with watchwork, if they do not come under a higher duty 100 kil.	250 00	—
	Hanging, Black Forest and other wall clocks; also clocks of American system ....100 kil.	—	120 00 G
666	Accessories of every kind for clocks and watches, not mentioned elsewhere:		
	(i) For watches .....kil.	25 00	10 00
	(ii) For clocks ..... ,,	5 00	1 00
667	Clocks for churches and buildings, and parts thereof (except the weights, which pay duty according to the material of which they are made).....100 kil.	50 00	—
	2.—Fire-arms.		
668	Fire arms and air guns complete:		
	(i) Guns, cannons, shell guns, machine guns .....100 kil.	400 00	—
	Guns..... ,,	—	120 00 Bg
	(ii) Revolvers and pistols of every kind 100 kil.	300 00	100 00 Bg
669	Parts of fire arms and air guns:		
	(i) Ordinary, rough.....100 kil.	100 00	40 00 Bg
	(ii) Finished ..... ,,	250 00	75 00 Bg
	Note I.—If parts of these arms are combined with other materials which pay a higher duty, they pay the same duty as such material.		
	Note II.—Other fire arms are dutiable according to the material of which they are made.		
	Note III.—Duty is levied on fire arms without deduction for the weight of the cases in which they are imported.		
	3.—Toys.		
670	Toys: (i) Of wood:		
	(*a*) Rough, only planed, cut or turned, not painted or coated, and not combined with other materials 100 kil.	80 00	60 00 G

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
	(*b*) Finely finished, painted, lacquered, coloured, polished, even combined with common materials 100 kil.	150 00	60 00 G
	(*c*) Combined with fine materials ,,	200 00	60 00 G
	(*d*) ,, with the finest materials 100 kil.	250 00	120 00 G
	(ii) Of soft caoutchouc :		
	(*a*) Only of caoutchouc combined with common materials .....100 kil.	100 00	60 00 G
	(*b*) Combined with fine materials ,,	250 00	60 00 G
	(*c*) ,, with the finest materials 100 kil.	300 00	120 00 G
	(iii) All other toys :		
	(*a*) Of common materials .... ,,	150 00	—
	(*b*) Of common materials combined with fine materials or of fine materials .....100 kil.	250 00	—
	(*c*) Of the finest materials or combined with the finest materials 100 kil.	350 00	—
	All other toys :		
	(*a*) Not combined with other materials.....100 kil.	—	60 00 G
	(*b*) Combined with other materials— With common or fine materials 100 kil.	—	60 00 G
	With the finest materials ,,	—	120 00 G
	Note to No. 670.—Toys representing structures, including instructions and drawings relating thereto, are dutiable according to the material of which composed.		

GENERAL NOTES TO THE TARIFF.

I.—For tariff purposes a distinction is made in the combination of articles with common, fine, or the finest materials :

1. Fine materials are leather, caoutchouc, wax, muslin and wax taffetas, bookbinders' cloth, bone and horn, artificial carving materials (except those mentioned under 2), ornamented or nickelled base metals and their alloys ; meerschaum and its imitations, imitations of ivory, tortoise shell and mother of pearl, glass imitations of amber, lava, false "leonisch" wire and threads ; tissues (except those mentioned under 2), false pearls, embroidery on any materials except silk (*G.*).
2. As finest materials are reckoned : real ivory, real tortoise shell, real mother of pearl, real amber and imitations thereof except those of glass ; jet, real or imitation ; manufactures of silk, lace, silk embroidery, artificial flowers and leaves, worked feathers for ornament, wig makers' wares and other manufactures of human hair, semi-precious stones, real gilded or silvered base metals and real "leonisch" wire and threads, also articles thereof, as well as articles of false "leonisch" wire and threads (*G.*).

   Wares in combination with precious metals or precious stones are to pay duty according to the particular provisions of the tariff (*G.*).
3. All other materials are considered as common for tariff purposes (*G.*).

II.—Unimportant accessory parts, serving only to fasten or bend together the single parts of articles, *e.g.*, studs, rivets, screws, hooks, clasps, clamps, rings, mountings (*Beschläge*), hinges, bars, locks (with keys), ribbons, threads, strings, thongs, cords, also insignificant ornaments, inner linings or facings are to be left out of consideration for tariff purposes (*G.*).

III.—In cases where various surtaxes are leviable simultaneously, each surtax shall be calculated with the original tariff as base (*G.*).

IV.—In so far as the duty leviable on an article depends on the duty leviable on another article specified in the Conventional Tariff, the former duty shall be calculated according to the rate laid down in the Conventional Tariff, and not according to the rate specified in the General Tariff (*G.*).

V.—If an article combined with other materials is not specially provided for in the tariff, it shall only be dutiable under the respective numbers if, by reason of such combination, it comes under a higher tax than is fixed for the same article without combination.

EXPORT TARIFF.

I.—ANIMAL PRODUCE.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
1	Lamb and kid skins .....100 kil.	10 00	—
2	Horns, hoofs, claws, &c. ..... ,,	3 00	—

II.—WASTE PRODUCTS.

Nos.	Goods.	General Tariff. D. P.	Conventional Tariff. D. P.
3	Rags, old clothes which cannot be worn, and, in general, waste of woollen, cotton, linen, hemp, goats' hair and other such materials :		
	(*a*) Of cotton, linen and hemp ..100 kil.	2 00	—
	(*b*) Other ..... ,,	0 50	—
4	Leather scraps, old boots and shoes which can no longer be worn .....100 kil.	1 00	—
5	Metal waste, old and useless metal goods :		
	(*a*) Of iron and steel .....100 kil.	0 50	—
	(*b*) Of copper and alloys of copper.. ,,	0 50	—
	(*c*) Of other common metals..... ,,	0 50	—

LAW OF NOV. 9, 1909, RELATING TO THE STATE "TROSHARINA."

I.—GENERAL PROVISIONS.

ART. I.—The articles specified in the tariff annexed to the present law and destined for consumption in the country are liable to payment of a tax called "trosharina."

Said articles pay "trosharina" whether produced in the country or imported from abroad into Servia.

ART. II.—Subject to the stipulations of the law respecting rural warehouses, all articles liable to the "trosharina" may be sold in the said warehouses.

Articles having paid the "trosharina" in accordance with the present law shall be furnished with marks to be affixed in the manner and to the extent prescribed by the regulations on the subject.

ART. III.—No "trosharina" shall be payable on articles of foreign origin passing through in transit Servia to another country or removed from mixed or customs warehouses for export from the country, nor on articles of national production exported abroad.

ART. IV.—Diplomatic and consular officers are exempted from payment of the "trosharina" chargeable on articles destined for local consumption and purchased direct abroad or from the producer in the country, provided our diplomatic and consular officers enjoy the same exemption in the respective foreign countries.

Honorary consuls are not entitled to the above privilege.

II.—PAYMENT OF THE "TROSHARINA."

ART. V.—Articles liable to "trosharina" shall pay the same at the time they are offered for sale or enter into consumption.

Articles liable to the "trosharina" shall not be considered as offered for sale when with the view to their exportation to a foreign country, they are sold for despatch, accompanied by the required invoices, by rail or steamer.

ART. VI.—Articles imported from abroad pay the "trosharina" at the time of entry at the customs.

. . . . . .

ART. X.—If the "trosharina" is leviable on the weight, it shall be assessed on the net weight after deducting the tare, and if payable according to volume, it shall be paid without taking into consideration the receptacles and wrappers in which the goods are packed for sale and consumption.

ART. XI.—The "trosharina" shall be paid in gold coin or by means of "trosharina" stamps as provided in respect of each kind of merchandise liable to the tax, by the regulations for the execution of the present law.

"Trosharina" stamps may be purchased for silver coin subject to an allowance of 2%.

ART. XII.—Payment of the "trosharina" shall not be allowed to remain in abeyance.

ART. XIII.—Disputes or objections relating to the application of the present Law and tariff thereunto annexed shall not suspend payment of the "trosharina" involved.

III.—CONTROL OF THE "TROSHARINA."

ART. XIV.—No evidence of payment of the "trosharina" shall be admitted other than the "trosharina" stamp or any other mark duly affixed to the article liable to the tax, or than the declaration in case the article is imported from abroad.

. . . . . .

V.—EXPORTATION OF ARTICLES LIABLE TO THE "TROSHARINA" AND REFUND OF THE "TROSHARINA" PAID.

ART. XXVII.—In case articles having paid the "trosharina" are exported to a foreign country, the amount collected in respect of the tax shall be refunded to the producers and vendors of the said articles, but no refund will be granted unless the amount of the "trosharina" exceeds 10 dinars.

ART. XXVIII.—Applications for refund of the "trosharina" must be made to the authorities who collected the tax, and proof of exportation will have to be duly furnished to the proper customs authorities.

ART. XXIX.—Applications for refund of the "trosharina" paid can only be made within six months from the date of customs clearance of the exported goods, exclusive of the day of actual clearance.

All applications for refund of the "trosharina" lodged after the aforesaid limit shall be rejected.

. . . . . .

ART. XXXI.—The "trosharina" is refunded in cash or in "trosharina" stamps according as to whether it was paid in cash or in stamps.

TARIFF.

No.	Articles.	Trosharina Tax. dinars p.
1	Sugar .....100 kilos.	30 00
2	Bonbons, halva, rahat-loukoum, candied fruit, and other goods sweetened with sugar .....100 kilos.	30 00
3	Coffee ..... ,,	100 00
4	Chocolate and chocolate substitutes..... ,,	30 00
5	Coffee, substitutes for ..... ,,	30 00
6	Rice ..... ,,	20 00
7	Oils, which are or can be used for food, such as olive, linseed, cotton-seed, sesame &c .....hectol.	20 00
8	Fish, salted, dried or in brine .....100 kilos.	20 00
9	Fish foods : preserves of crabs, snails, oysters &c.. ,,	30 00
10	Beer .....hectol.	20 00
11	Fine wines, such as champagne, Malaga, Cyprus &c. hectol.	200 00
12	(*a*) Liqueurs, rum and essences for the preparation of beverages .....hectol.	100 00
	(*b*) Cognac ..... ,,	50 00

TARIFF—continued.

No.	Articles.	Trosharina Tax. dinars p
13	Candles, except tallow and wax candles .....100 kilos.	18 00
14	Electric light apparatus .....kilowatt	0 10
	Note to No. 14.—Electric installations are exempt from this tax during the first two years of their being in operation. Electric installations for industrial undertakings supplying electric light at a rate not exceeding 0 30 dinar per kilowatt, pay half the above tax.	
15	Carbide of calcium .....100 kilos.	20 00
16	Lemons, oranges, pomegranates and olives ..... ,,	10 00
17	Figs ..... ,,	8 00
18	Dates and raisins ..... ,,	20 00
19	Essence of vinegar.....hectol.	50 00
20	(*a*) Boards, laths, steps, planks, and similar products of any kind of timber, except those included under (*b*) .... cubic meter	4 00
	(*b*) The same, of beech, oak and willow..... ,,	2 00
21	(*a*) Beams, posts, girders and other building wood, squared or planed, of any kind of timber, except those included under (*b*) .....cubic meter	3 00
	(*b*) The same, of beech, oak or willow ..... ,,	1 00
22	(*a*) Round timber for building, except beech, oak or willow .....cubic meter	2 00
	(*b*) The same, of beech, oak or willow ..... ,,	1 00
	Note to Nos. 20, 21 *and* 22.—No trosharina is payable on building wood cut by agriculturists for their own use subject to a permit from the authorities of private, communal and domanial forests. Nor is the trosharina levied on building wood specified in the foregoing numbers, if cut and generally wrought by agriculturists for use as working accessories without the assistance of any mechanical motive power in private forests not placed under Government control.	
23	Glass for windows and shop fronts.....100 kilos.	4 00
24	Girders and columns of iron and steel..... ,,	3 00
25	Cement and hydraulic lime ..... ,,	1 00

DECREE OF AUGUST 20, 1910, IN REFERENCE TO TARE ALLOWANCES.

Foreign goods classed under the undermentioned numbers and headings of the General Customs Tariff, shall be entitled to the following tare allowances.

The tare allowances are calculated per 100 kilogrammes gross weight.

Goods specified in the following Tariff numbers:	In double casks.	In wooden cases, casks or tubs.	In hampers, baskets or pots.	In bales, sacks, skins or wooden crates.
9, §§ 1, 2 and 4 ..	—	18	10	3
10	—	15	8	3
11, §§ 1 *a*, *b*	—	15	8	—
13, 14	—	18	10	3
15, 16	—	15	8	3
17, §§ 1 and 3; 18 ..	—	10	6	4
Note to No. 17, § 1.—Cases wrapped in straw, hay or cane	—	18	—	—
19	—	14	6	3
20, § 2	—	12	6	4
21	—	14	6	3
22, 23	—	12	6	3
24	—	18	10	3
25	—	9	6	2
26, 27	—	12	6	4
28, 29	—	18	10	3
31, §§ 2 and 8; 32, 34, § 1	—	15	8	4
34, § 2, 35 ..	—	18	11	6
36, §§ 1 and 2; 46 ..	—	15	8	4
		in cases only.	in hampers and baskets only.	
47, 48	—	18	10	—
58, 59, 60, 61	—	15	10	5
62, § 2	—	18	10	—
63	—	15	10	—
		in cases only.		
64	—	16	—	—
65, 66 and *note* to No. 68	—	13	6	3
74	—	25	15	8
76, §§ 2 and 3	—	15	8	4
81, § 1; 82	—	20	10	5
86, 87, 88, 89	—	18	10	4
		in cases only.	in hampers and baskets.	
100, §§ 3 and 4 *b* and 5; 103	—	12	6	3
		in cases only.	in hampers and baskets.	
104	10	18	12	–
105	10	18	12	—
108	—	9	4	2
109	—	10	5	3
		in cases only.	in hampers and baskets.	
110, § 1 *a*	—	12	6	
110, § 1 *b*, *c* and § 2 ..	—	12	6	
Note.—For liquid sugar the tare only applies to cases.				
		in cases only.	in hampers and baskets only.	
113, 115 116, 117 118, 119, 120	10	18	12	—
		in cases only.	in hampers and baskets.	
121, § 2	—	20	12	—
		in cases only.	in hampers and baskets.	
122	—	18	10	—
		in cases only.	in hampers and baskets.	
123	10	18	12	—
		in cases only.		
124	9	12	6	3
		in cases only.	in hampers and baskets only.	
125	—	18	5	—
128, §§ 1 and 3	—	15	6	2
129, 130, 131	—	20	13	6
132, 133, 134	—	16	8	4
135, 136, §§ 1, 2 and 3 *a*; 137	—	12	6	3
138	—	18	10	4
		in cases only.	in hampers and baskets.	
139	—	20	12	—
140	—	16	8	4
141	—	16	8	—
		(for liquids in cases only).	(for liquids in hampers and baskets only).	
142	—	18	10	—
		(for liquids in cases only).	(for liquids in hampers and baskets only).	
143, 144, 145	—	16	10	4
148, § *b*	—	10	4	2
151, § 2; 159	—	12	6	2
		in cases only.	in hampers and baskets only.	
177, § 2; 179	10	18	10	—
180, 182, 183, 185, 186, 187	—	13	6	2
184	—	13	6	—
		in cases only.	in hampers and baskets.	
188, 189, § *b*	—	18	10	—
190, 191, 192, 193, 194, 195	—	13	6	3
	in iron cylinders.			
196	25	18	10	4
198	—	18	10	4
199, § 1; 202, § *b*; 204, 205 207, § 2	—	12	6	3
	in iron cylinders.	for liquids in hampers only.	for liquids in hampers and baskets.	
214, § 4	50	18	10	4
	in iron cylinders.			
219	10	18	10	4
	in iron cylinders.	in cases only.		
220	50	18	10	—
222	—	18	10	4
223, § 1	—	12	6	—
		in cases only.	in hampers and baskets only.	
223, §§ 2 *b*, 3 and 4 ..	—	12	6	—
224, § 2	—	12	6	—
		for liquids in cases only.	for liquids in hampers and baskets only.	
225, 227	—	12	6	2
		for liquids in cases only.	for liquids in hampers and baskets only.	
228, 229	—	18	10	4
231	—	20	12	5
232	—	14	6	3
		for liquids in cases only.	for liquids in hampers and baskets only.	
233, 234 235	—	16	9	6
		for liquids in cases only.	for liquids in hampers and baskets.	
236, § 1 *b* and *c*; and § 2 with the *note*	—	18	9	6
237, § 1; 238, § 1 with *note* 3 to No. 243; and § 2	—	12	6	3
239	—	14	6	3
240, 241	—	14	6	3
242, § *b*	—	13	5	2
243	—	16	9	6
		in cases only.	in hampers and baskets only.	
244	—	14	6	3

Goods specified in the following Tariff numbers:	In double casks.	In wooden cases, casks or tubs.	In hampers, baskets or pots.	In bales, sacks, skins or wooden crates.
247, § 1 *b* and *c*	—	16 for liquids in cases only.	9 for liquids in hampers and baskets only.	6
247, § 2	—	12 in cases only.	6 in hampers and baskets.	3
248, 249, 250	12	17	9	—
251, 252	—	16 for liquids only.	9 for liquids in hampers and baskets only.	4
253, 254, 255, 256, 257, 258, 259, 260, 261 and *note* to No 261	12	18	10	—
267	—	18	—	—
268, § 2 *a*	—	7	—	—
268, § 2 *b*	—	18	—	—
270, 271	—	16	8	3
272, 273, 274, 275.. ..	—	15	8	3
276	—	18	10	3
277, 278, 279, 280, 281, 282, 283, 284	—	18	10	3
285, 286, 287	—	15	8	3
289	—	15	10	3
290, 291, 292; 293, §§ 1 *b* and 2 *b*; 294, §§ 1 *b* and 2 *b*; 295	—	14	9	2
296, 297, 298, 299, 300, 301, 302	—	13	9	3
303, 304	—	13	6	2
306	—	13	9	5
307	—	10	6	1
308, § *b*; 309, 311, 312, 313, 314, 315, 316	—	16	11	6
317, 318	—	15	8	3
321, 322, 323, 324, 325, 326, 327, 328	—	18	10	5
329	—	13	9	2
330, 331	—	16	10	4
332	—	20	10	6
333, 334	—	18	10	5
335, 336	—	20	13	10
337, 338	—	22	14	11
339, 340	—	20	14	10
341, 342, 343	—	20	13	10
344	—	22	14	11
345, 346, 347, 348, 349, 350 351, 352	—	12	6	3
353, 354, 355	—	18	8	4
356, 357	—	20	13	9
359	—	16	8	4
360, §§ 1 and 2	—	20	13	7
360, §§ 3, 4, 5	—	15	8	4
360, *note* 3	—	15	8	4
361	—	20	11	9
362	—	20	13	9
370	—	20	11	9
372	—	18	8	4
374, § 1 and for polished leather	—	12	10	2
374, § 2, 375, 376, 377, 378	—	15	12	3
379, 380, 381	—	18	12	6
382, 383, 384, 385, 386 ..	—	16	12	6
387, 388, 389	—	18	10	5
390, 391	—	16	8	4
392	—	10	5	2
393	—	15	8	4
394	—	13	9	5
395	—	16	10	6
396	—	12	8	4
397, 398, 399, 400	—	13	9	5
401	—	12	8	4
402	—	16	13	5
403	—	16	13	5
404, 405	—	18	13	5
406, 407, 408, 409, 410, 411,	—	18	13	6
412, 413	—	18	13	6
414, 415, 416, 417, 418, 419, § 1 *b*, *c*, *d* and § 2	—	20	12	6
420	—	20	13	9
423, § 1 *b* and § 2; 424, 425, 426, 427, § 2 ..	—	15	9	5
429	—	12	6	3
430	—	16	10	5
431, 432, 433, 434 ..	—	15	9	5
435	—	16	10	6
436	—	18	10	6
437	—	18	10	5
438	—	20	13	6
439, 440	—	16	8	5
441, 442, 443, 444, 445 ..	—	15	8	3
446	—	12	6	2
448, §§ 2, 3, 4; 449, 450, 451, 452..	—	15	8	4
453	—	16	9	4
455, 456, 457, 458, 459 ..	—	15	8	3
460, 461, 462	—	15	8	4
463, 465, 466	—	14	8	3
467, 468	—	16	9	4
469	—	18	10	6
470	—	14	8	3
471	—	16	10	6
473	—	15	8	4

Goods specified in the following Tariff numbers:	In double casks.	In wooden cases, casks or tubs.	In hampers, baskets or pots.	In bales, sacks, skins, or wooden crates.
474 (with *note* 1 to No. 476)	—	16	8	5
475	—	15	8	4
476	—	16	9	4
477, 478	—	25	15	
479, § 3; 481, § 2; 484, §§ 1 and 2; 485, 486 ..	—	15	10	5
489, 492	—	12	8	6
493	—	15	8	3
494	—	20	12	6
497, § 2; 498, 499 ..	—	18	7	5
501	—	12	6	4
502, § 1 *b* and § 2; 503 ..	—	14	7	5
504, §§ 1 and 2	—	20	13	—
504, § 3	—	30	13	—
505, § 1	—	20	13	—
505, § 2	—	30	13	—
506	—	20	13	—
Note to Nos. 504, 505, 506.—The tare is deducted for stoneware crockery ..	—	30	13	—
510	—	30	13	—
511, § 1	—	12	—	in wooden crates. 6
511, § 2*a*	—	20	—	in wooden crates. 6
511, § 2*b*	—	22	—	in wooden crates. 6
511, § 2*c*	—	25	—	in wooden crates. 6
512, § 1	—	12	—	in wooden crates. 6
512, § 2*a*	—	20	—	in wooden crates. 6
512, § 2*b*	—	22	—	in wooden crates. 6
512, § 2*c*	—	25	—	in wooden crates. 6
513	—	15	10	—
514, 516, 517, 518 ..	—	20	12	—
515	—	20	12	9
519, 520	—	18	10	—
521, 522, 523, 524, 525 ..	—	20	12	—
528, § 2; 529, 530, 531, 532, 533, 534, 535 ..	—	20	12	5
537, § 2*b* and § 3	—	5	2	1
538, § 2*b*	—	4	2	1
539, §§ 1 and 2*b*; 543, 544, 545..	—	7	2	1
546, § 1	—	30	5	—
546, § 2	—	10	2	—
547, 548, 549	—	7	2	1
Note to No. 549.—Human hair is entitled to tare allowance when imported in cases	—	15	—	—
550, 551	—	8	3	1
552, 553, 554	—	7	2	1
555	—	10	4	2
556, 557	—	7	2	1
558	—	12	6	3
559	—	10	5	2
560, 561, 562, 563.. ..	—	8	2	1
564	—	12	4	2
565	—	10	3	1
566	—	9	2	1
567, 568	—	10	4	2
569, 570, 571	—	8	2	1
572	—	12	6	3
573, 574	—	10	5	3
575, § 1*b*, *c*, *d* and § 2 ..	—	5	2	1
576	—	9	2	1
577	—	6	2	1
578	—	10	4	2
581, 582	—	10	5	2
583	—	16	8	3
584	—	10	5	2
585 (with *note* 2).. ..	—	12	6	2
587, 588, 589, 590, 591, 592, 593, 594, § 1	—	5	2	1
594, §§ 2 and 3	—	6	3	1
596, 597, 598, 599, § 1 ..	—	7	2	1
599, §§ 2 and 3	—	8	3	2
601, 602, 603, 604.. ..	—	7	2	1
605	—	8	3	2
607, 608, 609	—	7	2	1
610	—	9	3	2
611	—	8	2	1
612, 613, 614, 616, 618 ..	—	5	2	1
615, 617, 619, 621, 622 and 623, with the *note* ..	—	8	2	1
624	—	18	10	4
625, 626, 627, 628, 629, 630, 631, 632, 634	—	20	13	6
635	—	15	6	2
636, 641, 642, 643, 644, 645	—	13	6	4
646	—	16	5	3
647	—	20	12	6
648	—	16	6	4

DECREE OF AUGUST 20, 1910—continued.

Goods specified in the following Tariff numbers:	In double casks.	In wooden cases, casks or tubs.	In hampers, baskets or pots.	In bales, sacks, skins or wooden crates.
651	—	13	—	4
656	—	13	6	4
659, 660, 661, 665, 666, 667	—	20	12	6
668, 669	—	12	6	2
670	—	16	8	4

DECREE OF AUGUST 20, 1910, IN REFERENCE TO TARE ALLOWANCES, RESPECTING LIQUIDS LIABLE TO PAYMENT OF THE STATE *trosharina*.

When liquids liable to payment of the State *trosharina* according to Nos. 7, 10, 11, 12 and 19 of the Tariff annexed to the State *trosharina* Decree are imported in single casks, in ascertaining the net weight in kilogrammes, for the purpose of its conversion into litres, a tare of 20% is allowed on the gross weight.

SPAIN

ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF

	Nos.
Accumulators	542
Acid, acetic	210
,, chlorhydric	212
,, citric	211
,, nitric	213
,, phenic	214
,, phosphoric	225
,, pyrolignous	210
,, sulphuric	212
,, tartaric	211
Aeroplanes	596
Agricultural machinery ..	553
Alabaster	1-3
Albumen	217
Alimentary preserves ..	657-659
Alkalis, caustic	240
Almonds	630
Alum	218
Alumina	218
Aluminium	166-169
Amber	673, 675
Animals, and products of	476-491
Antipyrine	219
Apparatus and instruments for science and art	530
Apparatus and machines	551-574
Arc lamps, voltaic	546
Arms	142-144
Asbestos	14-16
Asphalt	8
Astrakhan..	378
Automobiles	586-589
Axles	76-78
Bacon	610
Bags, leather	507
,, paper	422
Balances	551
Balconies, iron	117
Balloons	596
Balls, lead..	176
Balustrades, iron	117
Bark for tanning	187
Barley	625
Barrels for firearms	92
Baskets	469
Baths, earthenware	45
Batteries, electric	542
Beads, glass	39
Bedspreads	341
Bedsteads, iron	118-120
Beer	647
Belting, transmission	501, 574, 697
Benzine	26
Birds	490, 606
Biscuits	661, 662
Bitumen	19
Blankets	302, 366
Boilers	90
Bolts	111
Bone	676-678
,, black	517
Bonnets	718
Books	421, 427, 428
Boots and shoes	506, 703
Bottles	29, 30
Boxes	436, 437
Bran	654
Brass	146-165
Bread	664
Bricks	41
Bronze	146-165
Brooms	687
Brushes	684-686
Buckets, canvas	345
Buckles	160, 161
Bulbs for electric lighting	549, 550
Butter	611
Buttons	681-683
Cables	82, 544
Candelabra	708
Cane, and manufactures of	467-475
Caps	714-718
,, percussion	690
Capsules	243
,, bottle	171
Caramel	634
Carbide of calcium	224
Carbons	547
Carbonate, alkaline	223
,, of magnesia	241
Card fillets..	574
Cardboard..	432-436
,, tarred..	21
Cards, playing (prohibited). See Disp.	xii
Carpenters' wares	452
Carpets	305, 361, 362
Carriages	582-587
,, railway	591-595
,, tramway	594
Cartridges for firearms ..	688, 689
Carts	588, 590
Cases	691, 692
Celluloid	676, 677
Cement	8
Cereals	618-628
Chains for vessels	82, 83
Chandeliers	708
Charcoal	463
,, animal	517
Cheese	665
Chemical and pharmaceutical products	206-246
Chicory	640
Chimneys, earthenware ..	51
Chinaware..	45-49
Chlorates	225
Chlorides	227, 228
Chloroform	226
Chocolate	660
Chronometers	535
Cider	647
Cigarette paper	420
Cinnamon	641
Clasps	139, 140, 160, 161
Clocks	533, 534
Cloves	642
Coal	17
Cobalt	172
Cochineal	196
Cocoa	635-637
,, butter	611
Coffee	638-640
Cognac	645
Coke	18
Colonial produce..	6
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Columns, iron	71
Combs	674-677
Combustibles, vegetable ..	463
Confectionery	661
Coopers' wares	449
Copper, and alloys, and manufactures of	145-165
Coral, and manufactures of	673, 674
Cordage	274
Cork	464, 465
Corset covers	310
Cotton, and manufactures of	263-313
Cranes	560
Creosote	19
Cutlery	135, 162, 163
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Demijohns	29, 30, 43
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Drawings	429
Dredges	604
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Earthenware	41-49
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Eggs	663
Electric lamps	546
,, materials	538-550
,, meters	545
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,, cloth	13
Engines, steam	554, 557
Envelopes, letter..	423
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Flowers, artificial	693
Fodder	655
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,, (iron)	118, 119
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Gas meters	556, 573
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,, woollen	380
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,, human	349
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Hammocks, cotton	313
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,, iron or steel	88
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,, (vegetable)	189
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	Nos.
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,, in sugar	661
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,, precious	39, 50
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MONEY, WEIGHTS AND MEASURES.—The monetary unit in Spain is the *peseta* (of 100 centisimos) of the value of one franc=9½d. nominally.

As to weights and measures, the metrical system has been adopted.

PROVISIONS RELATING TO THE TARIFF.

DISPOSITION FIRST.

ARTICLES FREE OF DUTY.

1. Trees, vine shoots and plants, and moss in a natural or fresh state (see Disposition 12th).

2. Gold and silver ores.

3. Samples of any kind of merchandise, having no market value, imported in a form not admitting of their being used otherwise than for the purpose of canvassing for orders.

Trunks usually containing samples are free of duty.

This exception shall only apply to samples of tissues, felts and painted paper, if presented under the following conditions:

a. These samples cannot be more than 40 centimetres in length, taken in the warp of tissues, although of the whole width of the piece; this width shall, as to tissues, be determined by the list, and as to felts and painted paper, by the narrow border which has not passed through the press.

b. Samples not having these indications will only be admitted free of duty when they do not exceed 40 centimetres in measurement, in any direction.

c. In order to avoid abuse, larger samples shall only be admitted free of duty, provided the importers have rendered them unserviceable by cuts made at every 20 centimetres breadthwise; if not, the importers must, after completing the clearance document, but prior to the same being passed by the second Head of the Customs, request to have the samples rendered unserviceable at the time of examination.

Samples of oilcloth shall be considered of no value if not exceeding on both sides 30 centimetres.

Metal cables and wooden listings or mouldings shall be considered of no value if not exceeding 8 centimetres in length.

4. Samples of various wines in glass flasks containing up to 5 decilitres.

5. Unserviceable jewellery or plate of gold, silver, and platinum. Ingots, bars, coins, pieces, dust and scrap of gold, silver and platinum.

No pure or alloyed silver in ingots can be imported except through the Custom-houses established in the chief towns of a province, and through those of Irun, Port-Bow, Valencia, Alcantara, Cartagena, Vigo, Gijon, in which the standard shall be analysed and certified.

6. Gold, silver, and platinum in articles manufactured and hall-marked in Spain.

7. Swarms of bees.

DISPOSITION SECOND.

ARTICLES FREE OF DUTY SUBJECT TO CERTAIN CONDITIONS.

1. Wearing apparel, toilet objects and articles for personal use, bed and table linen, mattresses, sewing machines, books, portable tools and instruments, typewriters, theatrical costumes, jewels and table services bearing evident signs of having been used, imported by travellers in their luggage in quantities proportioned to their class, profession, and position.

When travellers do not bring their luggage with them, clearance of the same may be made by the carrier or persons authorized for the purpose, provided they prove, to the satisfaction of the collector, that the effects are destined for private use.

2. Coral and sponges gathered by Spaniards in free seas and imported direct on national vessels.

3. Fish caught by Spaniards in national vessels on the high seas and the residues of the said fish obtained on board and directly brought into Spain on national vessels fresh, or refrigerated or with ice and salt necessary for its provisional preservation on board.

4. Scientific materials intended for educational purposes solely supported by the State (1).

5. Scientific materials not being comprised in the Law of Feb. 14th, 1907, for the protection of national industry, and which are imported exclusively for cabinets, laboratories and workshops of educational establishments with the previous authorisation of the Minister concerned: Provided always that such scientific or workshop materials shall not be removed from the establishments to which they were destined. If, for any reason whatsoever, the same were disposed of, or parted with so as to be used otherwise than for educational purposes the duties will be payable forthwith (1).

6. Articles of all kinds required for the creation of permanent commercial Museums, organized by Chambers of Commerce or other similar legally constituted corporations.

7. Works of fine art executed by Spaniards abroad, and those acquired by the Government, academies, or other official corporations, and destined for museums, galleries, or art schools (2).

8. Archæological and numismatical objects, collections of mineralogy, botany and zoology, and small models for public museums, public schools, academies, scientific and artistic corporations.

9. Carrier pigeons, as well as the baskets containing them, sent to competitions held in the Peninsula. (See § 5 of Disposition 12th.)

10. Rosaries, reliquaries, and other pious objects from the Holy Places imported by the "Obra Pia de Jerusalem."

11. Tobacco and machines imported by the Lessee Tobacco Company, on compliance with the terms and conditions of their contract with the State.

12. Books edited and printed in the language of the country from which they come direct, or with a direct bill of lading, constituting the originals of a citizen of that country who is entitled to copyright over said books, if that country grants the same exemption to Spanish books, and is a party to the copyright Treaties.

13. Furniture, luggage, carriages and effects of members of the Spanish Diplomatic Corps coming home from abroad.

14. Effects of the Foreign Diplomatic Corps, in accordance with the usual practice as also shields, flags and office requisites for foreign Consulates.

15. Used furniture of Spaniards residing in the Canary Islands, in the African possessions, and in foreign countries, and of foreigners coming to settle in the Peninsula and the Balearic Islands.

16. Casks, bags and large metal barrels re-imported with dutiable goods, exclusive of the weight of the containers, provided it be duly shown, pursuant to the Customs law, that such containers have been charged with the corresponding duties on their original importation and on condition that they be re-imported by the original importer and through the same Custom-house as they were exported from.

DISPOSITION THIRD.

TEMPORARY ADMISSIONS, SUBJECT TO THE FORMALITIES DETERMINED BY THE CUSTOMS ORDINANCES.

1. Casks or cases of rough wood, whether put together or not, tin boxes, whether put together or not, crates, empty bags, iron or steel containers, including those for exporting oxygen, and all other coarse empty containers, to be used for exporting national goods, save that bottles and other receptacles of glass, comprised in No. 29 of the tariff are not considered as coarse receptacles. In order that casks may receive the benefit of this treatment, they must at the time of entry be furnished with marks which can be checked on re-exportation, and as to coarse wooden cases, unfitted, they must be imported in shooks of same sizes, bound up and containing for each size an even number of shooks.

2. Tank-waggons, with their spare axles, intended for the exportation of Spanish wines.

3. Pumps and other apparatus intended for the salvage of vessels.

4. Materials for the repair of foreign vessels which have entered Spanish ports through stress of weather.

(1) The Customs are not allowed to clear or admit free of duty the scientific materials referred to in this Disposition, unless they have received instructions to that effect from the General Customs department sanctioning the exemption.

(1) The Customs are not allowed to clear or admit free of duty the scientific materials referred to in this Disposition, unless they have received instructions to that effect from the General Customs department sanctioning the exemption.

(2) Reproductions shall be classified as works of art when only one copy of each original is imported and intended for any of the above-mentioned official corporations, and on the condition that these reproductions are cast in gypsum or bronze; copies imported by merchants or private persons shall not enjoy this exemption, free entry being only granted on proof that the copies are intended for public establishments.

5. Dutiable samples imported by manufacturers, traders and commercial travellers, whether Spanish or subjects of Treaty-countries, provided that, in the latter case the importer belongs to the nation in which the goods have been produced, that he exhibits his identification card, and that the other formalities laid down in the Customs Ordinances be duly complied with.

6. Foreign articles coming to Spanish exhibitions.

7. Submarine telegraph cables.

8. Gas holders or accumulators for light buoys.

9. Carriages, horses, mules and asses, trained animals, portable theatres, panoramas, wax figures, boats for regattas and other similar objects for public entertainment.

10. Harness, carts and horses, mules and asses, imported by land for agricultural purposes.

11. Cattle imported for pasturage.

12. Horses, mules and asses, carriages, motor cars, balloons, aeroplanes, and bicycles belonging to, or hired by private persons temporarily coming to Spain.

13. Guns of sportsmen coming to shoot in Spain.

14. Brown American rosin, imported through the Barcelona Custom-house, subject to compliance with the formalities laid down by Royal Ordinance, dated July 29, 1893.

15. Rollers used for the printing of stuffs, imported through the same Custom-houses, in order to be engraved, as provided in Royal Ordinance, dated April 13, 1895.

16. Linen yarn imported through the Barcelona Custom-house on compliance with the regulations contained in Royal Ordinances of June 14, and August 2, 1902.

17. Cocoanut pulp or coprah, imported through the Barcelona Custom-house, in accordance with the regulations provided by Royal Ordinances of June 21, 1902, and June 1, 1907.

18. Phosphate of calcium imported through the Huelva Custom house according to Royal Ordinance of June 23, 1907.

19. Tin plate for manufacturing boxes for preserves destined for export, provided that the prescriptions contained in the Royal Ordinances of March 18 and May 3, 1909, be complied with.

DISPOSITION FOURTH.

CLASSIFICATION OF GOODS NOT SPECIALLY MENTIONED IN THE TARIFF.

1. Sheet glass, enumerated in Nos. 33-36 of the tariff, if coloured, pays a surtax of 25 % on the duties leviable thereon.

2. Wire gauze articles shall pay the duties leviable under the numbers referring to wire gauze according to kind, plus a surtax of 50 %.

3. Yarns made of two or more textile materials shall pay the duty assessed on the material paying the highest duty.

4. Unbleached cotton yarn for weaving, twisted, of two strands, shall pay the duty leviable on the thinner strand, plus a surtax of 20 %.

5. Unbleached cotton thread for weaving, twisted, of three or more strands, shall pay the duty leviable on the thinnest strand, plus a surtax of 25 % thereon.

6. Cotton yarns for weaving, bleached, glazed or dyed, shall pay the duty leviable on unbleached yarns, according to the number of strands, plus a surtax of 30 % on the duty of the yarn of single strand.

If so long as the commercial treaty with Switzerland remains in force, unbleached cotton yarn for weaving, twisted, of two strands, is imported from Treaty countries, it shall pay, in addition to the duty leviable on the thinner strand, a surtax of 20 %; cotton yarns for weaving, bleached (glazed, mercerised), or dyed, of the same origin, shall pay the duty applicable to the single unbleached yarns, according to number, plus a surtax of 10 %.

7. Dyed yarns of wool or hair shall pay the duty mentioned in the corresponding number, plus a surtax of 20 % thereon.

Yarns of wool or hair twisted of 2 or more strands shall pay the duties applicable to the thinnest strand with a surtax of 10 %.

8. The warp of a tissue is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same, or whether they may have been added in order to form patterns or to give the stuff more body, even though such threads may be cut or show a want of continuity.

The weft shall be considered the totality of the threads which lie breadthwise, and combine the same conditions of helping to form patterns or to add to the body of the stuff.

9. Tissues with warp of cotton and weft mixed with cotton and another vegetable fibre, or *vice versa* shall be dutiable as cotton tissues.

10. Tissues with warp of hemp, linen or ramie, and weft mixed with these fibres or with other vegetable fibres, shall be dutiable as tissues of hemp, linen or ramie.

11. Tissues composed of vegetable fibres and those of wool or hair, the weft or warp of which is mixed with silk or floss silk threads, shall not be considered as tissues mixed with silk, when the weight of this material does not exceed 5 % of the total weight of the tissue, if such weight is in excess of 5 %, said tissues shall pay the duties applicable to mixed silk tissues.

12. Tissues, the warp and weft of which are composed of vegetable fibres and silk or of threads of wool, hair and silk, shall be taxed as tissues of vegetable fibres or of wool, or of hair, when the weight of the silk on both sides of the stuff does not exceed 5 % of the total weight of the tissue. If the silk threads surpass 5 % but do not exceed 10 %, the tissues shall be taxed as silk tissues mixed, according to Nos. 402-404 of the Tariff; if they exceed 10 % they shall be classed in Nos. 394 to 399 according to the kind and nature of the tissue.

13. Tissues the warp of which is composed of silk and the weft of cotton or other vegetable fibres mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be classed as pure silk tissues, and the numbers relating to such tissues shall be applied, according to their kind and nature, whatever be the proportion of silk in the weft. The same rule shall be applied when the weft is entirely composed of silk and the warp of mixed materials.

14. The same rules shall be observed for the classification of woollen and cotton tissues, when the woollen threads only form part of the weft or warp or both of these, or when they form the entire weft, or entire warp, and likewise occur in the other part of the tissue, whatever be the proportion of wool entering into the mixture.

15. Tissues composed of threads of three different materials shall pay as follows:

Warp or weft.	Weft or warp.	Will be regarded as:
Cotton threads	Threads of flax or hemp and other vegetable fibres	Tissues of flax or hemp.
Threads of vegetable fibres	Threads of vegetable [illegible] hair	Tissues of vegetable fibres mixed with wool
Threads of vegetable fibres	Threads of vegetable fibres and silk	Tissues of vegetable fibres mixed with silk
Do.	Threads of wool and silk	Do.
Threads of wool or hair	Threads of two or more vegetable fibres	Tissues of vegetable fibres mixed with wool
Do.	Threads of vegetable fibres, wool or hair	Tissues of wool
Threads of wool or hair	Threads of vegetable fibres and silk	Tissues of wool mixed with silk
Threads of silk	Threads of different vegetable fibres	Tissues of vegetable fibres mixed with silk
Do.	Threads of different vegetable fibres and wool or hair	Tissues of silk mixed with wool
Threads of cotton and flax or hemp	Threads of flax or hemp and other vegetable materials	Tissues of hemp or flax
Threads of vegetable fibres and wool or hair	Threads of vegetable fibres and silk	Tissues of wool mixed with silk
Do.	Threads of vegetable fibres, wool and silk	Do.
Threads of vegetable fibres, wool and silk	Do.	Tissues of silk
Threads of cotton and floss-silk	Threads of wool and floss-silk	Tissues of floss-silk
Threads of wool	Threads of wool, cotton and silk	Tissues of silk mixed with wool

When in the mixed part (warp or weft) of tissues composed of three or more different materials the threads of the material dutiable at the highest rate do not exceed 10 % of the total weight of the tissue, such thread shall not be considered in the assessment, and the duty on tissues mixed with other materials shall be applied.

16. Knitted tissues of vegetable fibres, containing up to 10 % of silk or wool shall pay as tissues without mixture, those containing more than 10 % of silk or wool shall be treated as knitted tissues of wool or silk. Knitted tissues of wool containing more than 10 % of silk shall be dutiable as knitted tissues of silk.

17. Tulles and lace edgings ("*puntillas*") shall pay the duty on the material forming the ground, and should this be mixed, the duty of the predominant material.

18. Shawls with fringes shall pay, including the weight of fringes, according to the number under which the tissue is classed.

19. Embroideries, hand or machine (not made on the loom), shall pay the duty applicable to the tissue, and, in addition, a surtax equal to the duty if the embroidery be in lock stitch, and a surtax equal to 50 % of the duty if the embroidery be of other kinds.

In virtue of the treaty with Switzerland, trimmings and ornaments, such as embroideries, tapes, lace, straps, cords, fringes, hooks, buttons, &c., whatever be the material of which they are composed, are left out of account in assessing duty on the knitted tissues comprised in Nos. 309, 310, 379 and 401 of the Tariff.

In virtue of the same treaty, embroidered tissues not specially mentioned pay the duty applicable to the tissue according to kind, with a surtax of 30 % in respect of the embroidery, whatever be the quality and colour of the embroidering threads. Embroidered linen handkerchiefs, even with applications of tulle or any other tissues, are subject to a surtax of only 15 %.

While the same treaty remains in force embroidered cotton tissues, with or without applications of tulle or any other tissue, are subject to duty at the rate of 4,50 pesetas per kilo., this duty being applicable also to featherstich embroidered broche ("plumetis") cotton tissues.

20. Stuffs mixed or embroidered with metals, shall pay duty on the stuff, with an additional 50 %.

21. Body linen, whether completely finished or simply basted or hemmed, shall pay on the total weight the duties fixed for the component material, with an additional duty equal to the rate mentioned in the 1st Tariff, and, in case of application of the 2nd Tariff, 50 % of the duties stipulated therein.

Clothing, whether ready-made or simply basted, shall pay the duties respectively leviable thereon, with the surtaxes of 150 % and 75 % on the rate of the outside tissue, save that if wholly or partly lined with fur, it shall pay the duties of No. 504 without surtax.

When the clothing and articles of linen are made up and embroidered as well, these surtaxes shall be charged on the duty affecting the embroidered tissue.

Articles of clothing made of knitted tissues are exempt from the above mentioned additional duty and will pay duty according to the respective tariff number without any increase, on condition, however, that they have not passed through the hands of tailors or seamstresses, in which case, they will be subject to the surtax for making up, fixed for clothing in the preceding paragraphs.

According to the treaty with Switzerland, embroideries of all kinds, including "chemical" or "aérienne" embroideries shall not, on account of the sewing, be subjected to any surtax if they are not worked into the form of articles of clothing or other objects ready for immediate use.

Par. 2 of Sec. 19 is applicable also in this case.

22. The assessment of duty on articles composed of two or more materials shall be subject to the following rules:

a. In cases not provided for in the Tariff, and when the value of the article is determined by the exterior material, the classification shall be made according to the corresponding number of that material.

b. Articles which, by reason of their nature and application, are composed of two different materials, as, for instance, tools, shall be taxed according to the weight of the predominant material.

c. When the mixture of different materials has been made in order to evade the payment of the duties fixed by any particular No. of the tariff on any article, as, for instance, a mixture of flour and bran, of earth and a soluble chemical product, the duty of the material paying the highest duty shall be levied.

23. Whenever the Administration is enabled to prove that with a view of evading payment of the duties provided in any number of the Tariff, certain parts of any article or object have been presented separately at the same or different Custom-houses by one or several persons, the duties payable on the complete article or object shall be levied, without prejudice to the surtax chargeable under § 6 of Art. 306 of Ordinances.

24. Electric current shall pay a duty of 1 centimo per kilowatt hour, measured by means of meters placed on the frontier.

DISPOSITION FIFTH.

PACKINGS AND RECEPTACLES.

1. By *packing* or *receptacle*, is meant that which contains merchandise. Packings and receptacles may be *interior* or *exterior*; the *exterior* packing is visible, when the parcel is unopened and the *interior* packing encloses the goods and is placed inside the former.

2. Packing cloth, matting and paper wrapped round cases, bales or other packages, as also double sacks, shall be considered as forming part of the exterior packing.

3. Boxes or cases of cardboard, metal or wood, and wrappers of paper, straw or wood shavings, in close contact with the goods, shall be regarded as interior packing.

4. Goods shall pay duty on gross weight, net weight, or subject to the allowance of the official tare assigned to them in the Tariff.

Goods followed by the letters G. W. are those paying duty on gross weight, namely together with all their containers, save in the cases provided in rule II of this Disposition.

Goods followed by the letters N. W. pay on net weight. For the purposes of the Tariff, net weight shall mean:

I. The weight of the goods, including the wrappers of paper, straw or wood shavings, with which they are presented for clearance.

II. The weight of the goods together with the boxes or cases forming their natural containers, and in which they are retailed, as for instance, scientific and artistic instruments, toys, pens and other like articles.

5. Fine cases and boxes, and other receptacles, not coming within the conditions mentioned in the foregoing paragraph, shall be dutiable under the respective numbers relating thereto.

6. The following articles, of which the weight must be stated in the clearance documents, shall be free of duty, namely:

a. Common boxes of cardboard or wood, and the separate straw, shavings, saw dust and paper clippings used to pack the goods.

b. Wrappers of paper or cardboard containing shirt fronts, tissues, laces, furs, &c., and paper in which shawls of silk muslin are placed, paper laid between sheets of real or imitation gold leaf, and paper enclosing articles of gold, silver or platinum.

c. Rollers, boards and pieces of cardboard around which are wrapped fabrics and wire gauze, oilcloth and trimmings; spools, cards and reels of cardboard, on which thread is wound, and the cardboard to which buttons and other articles are affixed.

7. In assessing duty on cotton or linen thread wound on woolen reels, 30 per cent. shall be deducted from the weight for the reels only; in the case of silk or floss silk threads, under like conditions, the deduction will be of 45 %, and in regard to perfumery contained in flasks or pots, and further packed in cardboard or wooden boxes, it will amount to 25 %.

8. Pipes and barrels when not containing goods dutiable on the gross weight; receptacles of alkaloids and their salts, of fancy biscuits, brandy, liqueurs, beer, cider, wines and mineral waters, shall be dutiable according to component materials.

9. Sacks and bags imported with goods dutiable on net weight, shall pay 10 centimos each for the first (immediate) sack, and for the others the duty leviable under the Tariff number corresponding to the tissue of which made.

10. When in one and the same exterior packing are goods paying on gross weight, and others paying on net weight, all the goods shall be dutiable on gross weight, provided the net weight goods do not weigh more than 10 % of the total weight; otherwise they shall be dutiable on net weight.

11. When the packing or receptacle of goods are liable to higher duties than those applicable to the goods themselves, and do not constitute the usual packing of the goods and can be used for another purpose, they shall pay the duties properly leviable thereon.

Mineral fertilizers included in Tariff Nos. 206 and 207 shall pay duty on the combined weight of the goods and the bag in immediate contact therewith. Other sacks shall pay duty under the Tariff number corresponding to the tissue of which made.

Sulphate of ammonia and nitrates shall pay duty on the combined weight of the goods and a single sack; second sacks will pay 10 centimos each, and other sacks shall pay duty under the Tariff number corresponding to the tissue of which they are made.

12. The tare percentage provided for certain goods in the third column of the Tariff shall be deducted from the aggregate gross weight of the latter except in the following cases:

When the packages contain goods not subject to the legal tare in a quantity exceeding 10 % of the gross weight, in that case all the goods contained in the packages shall be assessed according to the result of the corresponding net weights.

When a same package contains two or more articles of merchandise subject to different tares or duties, in that case the clearance shall be effected on the net or dutiable weight of the goods.

DISPOSITION SIXTH.

RE-IMPORTATION OF NATIONAL PRODUCTS.

National goods, products and articles, exported to foreign countries and returned to the Peninsula and the Balearic Islands are considered as foreign and subject to the duties fixed in the Tariff. The following articles are excepted and will be admitted free of duty, on proof of exportation being furnished by production of the export invoices in the form provided in the Ordinances, and on compliance with the regulations stated in each case:

1. Paintings which are works of art, with or without frame, provided the artist's signature appears thereon.

2. Books printed in Spain when, on their exportation, the number of the copies, the title of the work, and the name of the editor have been stated in the export invoice.

In the absence of the latter particulars, the following conditions must be complied with in order to secure for the books exemption from duty:

(1) The writers, editors, and translators of the books must apply for re-importation.

(2) In satisfying themselves as to the nationality of the works, the Customs shall abide by the title of the book and name of the printer.

(3) In case of doubt, the Customs will acquaint the Direction-General with the fact to enable the latter to compare the works with the copies deposited at the Ministry of Public Works and prove by that means that the books about to be re-imported were printed in Spain.

3. Copper coins returned from foreign countries, if, on examination at the Spanish Mint, it is seen that they have been coined legitimately in Spain. The Custom-houses shall forward samples of such coins to the Direction-General of Customs for examination, and shall suspend clearance, pending the adoption of a decision in the matter.

4. Wine and fulled grapes.

5. Full or empty containers including iron cans.

6. Articles returned from foreign exhibitions, or from competitions and exhibitions organized in the Canary Islands.

7. Collections of national samples returning from abroad and those which have been nationalized by the payment of duty on re-importation from Portugal.

8. Sporting guns of persons temporarily going to shoot in a foreign country.

9. Ordinary or motor carriages, velocipedes draught and saddle animals and cattle which have been temporarily exported.

10. Regatta boats, aeroplanes, portable theatres, wax figures, decorations, printed music and other similar articles employed in theatrical performances and public entertainments.

11. Salvage of Spanish vessels wrecked in foreign countries.

12. Articles returning from abroad, owing to their entry being prohibited in the country to which they were sent.

13. Goods passing in transit through Portugal, in conformity with the Regulations for transit and communication

14. Staves (*duelas*) and oars coming from the mountains of Irati and the valley of Roncal, in the province of Navarre, having passed in transit through France.

15. Iron ores conveyed by the River Bidasoa in transit through France for re-importation.

16. Wines, oils, wheat, rye, potatoes, and other agricultural products which, coming from the territories of Spanish Cerdagne, are being conveyed to Ampurdan, or *vice-versa*, in transit *viâ* the French route of Mont-Louis

17. Spanish products and naturalized foreign products, conveyed in transit through the French territory between the Custom-houses of Port-Bou and Les, excepting cod fish, petroleum, tissues and colonial commodities.

18. Paper pulp and newspaper and packing paper exported through Lés in transit through France, and re-imported through Irun or Port-Bou.

19. Fresh fish exported from Irun in transit *viâ* France and entering through Port-Bou.

20. National arms coming back from abroad, provided that the fire-arms or sidearms are marked on the barrels or blades with the name of the manufacturer and place where made.

21. Pumps and life-saving apparatus for ships.

22. Foodstuffs and drugs returning from the Philippine Islands in consequence of the application of the North American pure food and drug law.

23. Nets "*palas*" and other national articles used in hunting doves in the Echalar (Navarre).

24. Corks re-imported by the manufacturers if proved to be of their own manufacture.

DISPOSITION SEVENTH.

TRADE WITH THE CANARY ISLANDS.

(For Tariff of Canary Islands see at end of Spain.)

The only ports of these Islands authorised to trade with the Peninsula and Balearic Islands are Santa-Cruz de Teneriffe, Orotava, Ciudad del Real de las Palmas, Santa-Cruz de la Palma, Arrecife de Lanzarote, Puerto de Cabras, San Sebastian, Valverde, and Sardina del Galdar.

The following products from these Islands shall be admitted free of duty:

Kitchen plants, green and dried fruits, cochineal, barillas, orchil, natural mineral water, small slabs ("*losetas*"), rough and manufactured basalt, filtering stones, and fresh, salted or dried fish, cod prepared by Spaniards, on proof of the fact being duly furnished.

Other products liable to duty on importation into the Peninsula and Balearic Islands shall enjoy the same treatment as those of the most-favoured nation.

Goods, products, and articles imported into the Canary Islands from the Peninsula and Balearic Islands shall lose their nationality, and be considered as foreign, if returned to their country of origin as unsaleable, or from any other cause.

Furniture of Spaniards who have resided in the Canary Islands may be admitted duty-free on production of documents showing shipment thereof on coasting vessels, or of a certificate in lieu.

War material and military equipments shall also be admitted free of duty, when cleared with the permit or pass of the qualified Commissioner, or by the Head of the Army Corps to whom they are consigned.

Postal parcels returned to the senders by the postal authorities are admitted duty free.

DISPOSITION EIGHTH.

TRADE WITH FERNANDO-PO AND ITS DEPENDENCIES, RIO DE ORO AND OTHER SPANISH POSSESSIONS IN AFRICA.

(For Tariff of Spanish Territories in the Gulf of Guinea see at end of Spain.)

Products of the soil and industry of Fernando-Po and Dependencies, Annobon, Corisco, Elobey, and Cape St. John, and like products of Rio de Oro and other Spanish Possessions in Africa are subject to the payment of the import duties appearing in the Tariff save in the case of neat-cattle, sheep, and goats; fresh, salted or cured fish caught and prepared by Spaniards, provided such last-named conditions be duly proved according to the stipulations contained in the general Customs Ordinances; cotton in the wool, wool, hides and skins, ivory, gum arabic, palm oil, palm nuts, india-rubber, unwrought wood, dyewoods, cocoa-nuts, coprah, and ostrich feathers.

Goods, products and articles imported into said possessions from the Peninsula and Balearic Islands shall lose their nationality and be considered as foreign if re-shipped to their country of origin as unsaleable or from any other cause.

All war material and military equipments proceeding from all free ports shall be admitted duty-free, when forwarded with a permit or pass of the Commissioner or Head of the Army Corps to whom they are consigned.

Furniture the property of Spaniards who have resided in Fernando-Po and Dependencies, in Rio de Oro or other Spanish Possessions in Africa, shall be granted free entry, on production of documents showing shipment thereof on coasting vessels, or of a certificate in lieu.

In order that cocoa and coffee may be treated under Tariff Nos. 635 and 638, the following conditions must be adhered to:

1. The product must be imported into the Peninsula and Balearic Islands on the same vessels as took the goods on board at Fernando-Po and with a manifest certified by the Governor.

2. The vessels must be national; they will be allowed to stop at foreign ports of natural call, provided they prove that they did not take on board cocoa nor coffee.

3. Cocoa and coffee must be contained in sacks branded with the name of Fernando-Po in bold letters, and the Administrator of Finance of Santa Isabel shall control both the shipments and transhipments of the portions loaded on the shores of the Island, according to the certificates issued by the Municipal Council, and satisfy himself that the products actually originate from the said Island.

Masters of the transporting vessels shall draw up, prior to their departure for Spain, a manifest setting out the whole cargo, and the Administrator of Finance shall verify whether the same agrees with the above mentioned certificates; the manifest shall afterwards be viséed by the Governor of the Colony in accordance with the provisions of Rule 1.

Should the cocoa and coffee from Fernando-Po have been landed and re-shipped in the Canary Islands or in any other port whatsoever, the same will be liable to the duties set forth in the Tariff for goods of like description, the product of foreign countries.

The duty applicable under No. 635 of the tariff to unroasted cocoa in the bean, the product and origin of Fernando-Po, shall only be levied to an amount of 2000 tons per annum: Provided always that quantities in excess are to pay duty at the rate of 120 pesetas per 100 kilos. net weight leviable on cocoa of other origin. For the purposes of the application of the reduced rate, the date and hour of presentation of the manifest at the port of destination will, in case of several consignments, be taken as a basis. If a full consignment cannot be included in the quantity entitled to the privileged treatment, the advantages shall be allotted proportionally among the various consignees of the goods.

DISPOSITION NINTH.

DIRECT IMPORTATION.

Direct importation, within the meaning of the Tariff, is understood to be the traffic of vessels which, having loaded goods in any port, convey them to their destination in the Peninsula or the Balearic Islands without touching at any other foreign port during the voyage.

Goods shall retain the privileges of direct importation in the following cases:

1. Whenever on account of damage or of some unavoidable sea accident, the vessel is obliged to tranship her goods on other vessels to proceed to their destination.

2. When vessels call at foreign ports situated on their route in order to take on or land cargo and passengers, provided the goods arrive with direct bill of lading and be entered in the manifest certified by the Spanish Consul in the port of origin.

3. Raw cotton and jute, also untanned hides, when, without entering the Customs warehouses or stores, they have been landed in a European port to await on quay or lighters the arrival of the vessel intended to transport the same to Spain, and without entering a depot or warehouse, provided that the fact be attested by a certificate from the Customs at the European port viséed by the Spanish Consul, and that the shipments be accompanied by direct bills of lading.

4. Vessels arriving from America with a cargo of untanned hides and skins, raw cotton, and staves, consigned to different ports in Spain, after entering one or more ports of the Peninsula, are allowed to call at the port of Oran, for the sole purpose of landing therein the portions of such goods as aforesaid as are accompanied by through bill of lading and are designated in the corresponding transit manifest and are conveyed to said port; they may also proceed on their voyage to other ports in Spain, and their cargo consigned to such ports shall not lose the customs benefit of direct importation, provided that the transporting vessels do not go out of their ordinary course specified on the manifest of the voyage.

DISPOSITION TENTH.

APPLICATION OF THE COMMERCIAL TREATIES.

For the purpose of the application of the privileged treatment resulting from the different Commercial Treaties and Conventions in force the countries are divided into four Groups:

GROUP 1.—*Countries bound by Treaties at present in force.*—Denmark, Norway, Netherlands and her Colonies; Portugal, Switzerland and Sweden.

GROUP 2.—*Countries entitled to all Customs benefits, save such as are accorded to Portugal.*—Germany, Andorra, Annam, Austria-Hungary, Belgium, Bolivia, Bulgaria, Costa-Rica, Egypt, United States of America and Porto Rico, Cuba, Chile, China, France and Algeria, Great Britain and her Colonies; Greece, Guatemala, Japan, Luxemburg, Morocco, Mexico, Nicaragua, Paraguay, Persia, Peru, Argentine Republic, Roumania, Russia, Salvador, Servia, Siam, Tunis, Turkey, Uruguay and Venezuela.

GROUP 3.—*Nations entitled to the benefit of the duties provided in the second Tariff.*—Colombia and Ecuador.

GROUP 4.—*Countries subject to the duties established in the first Tariff.*—All countries not enumerated in the foregoing Groups.

I.

The advantages and Customs duties agreed upon in the treaty with Portugal do not apply to any other country, but those conceded by the Conventions entered into with the other countries mentioned in Group 1 are applicable to products of the soil and industry of Portugal.

II.

The Conventional regime stipulated with Denmark, Norway, the Netherlands, Switzerland, and Sweden shall indiscriminately apply both to the products of the soil and industry of each of these countries and to the nations comprised in Group 2.

III.

In order that goods and produce of the countries mentioned in Groups 1, 2 and 3 marked with the letter *C* in the text of the Tariff, may enjoy the benefit of the lowest rates of duty or, as the case may be, of those stipulated in the second Tariff, it will be necessary to present a certificate of origin drawn up according to the formalities established in the present disposition.

IV.

Goods destined to Spain proceeding from a Treaty-country and accompanied by the corresponding certificate of origin, which pass in transit through another Treaty-country need not prove such transit, but a special certificate will be required when the transit is effected across a non-Treaty-country.

V.

The duties of the first Tariff shall be applied to products and goods of nations not enumerated in foregoing Nos. I., II and III.

VI.—*Certificates of Origin.*

The certificates of origin must be drawn up in the following manner:

A. The certificate shall consist of an official declaration made by the producer or manufacturer, or his authorised representative, before the authority of the place of production or despatch in the country of origin, stating that the goods to which such certificate refers were duly manufactured or produced in such country. This document shall, besides a declaration to the above effect, contain the following particulars:

Certificates of origin shall be issued by the authorities to be proposed or designated as empowered for that purpose by each country in accordance with its administrative system; the final designation and approval of such authorities shall be notified to the Customs in due course.

The following authorities and corporations are empowered to issue certificates of origin:

In Austria-Hungary: the Local authorities (Mayoralties), Chambers of Commerce, and the Customs;

In France: French Chambers of Commerce, Mayors and their Deputies, Police commissaries, and the Customs;

In Great Britain: Chambers of Commerce, Mayors, Magistrates, Customs officers and Justices of the Peace;

In Portugal: the Customs authorities, whom failing the Fiscal authorities;

In Denmark: Governors of Provinces, whom failing their Secretaries; Mayors, Notaries Public, and further the Inspector-General of Customs at Copenhagen, and outside the Capital, other Customs authorities;

In the United States: Mayors, Judges, Clerks, Notaries Public, Customs Authorities, Presidents and Secretaries of legally authorised trade committees;

In Sweden and Norway: the Customs authorities, Governors of Provinces, whom failing their Secretaries; Mayors, and Notaries Public;

In Switzerland: the Local authorities and the Customs officials.

In Turkey: the Ottoman Customs and other authorities;

In the Empire of Germany:

1. The Administrative authorities of Prussia, the Kingdom of Saxony, Baden, Hesse, Mecklenburg-Schwerin, Saxe-Weimar-Eisenach, Oldenburg, Saxe-Meiningen, Saxe-Altenburg, Saxe-Coburg-Gotha, Anhalt, Schwarzburg-Rudolstädt, Reuss (younger branch), Schaumburg-Lippe, Lippe, Bremen and Hamburg.

2. The Local authorities of Prussia, Bavaria, the Kingdom of Saxony, Wurtemberg, Baden, Hesse, Mecklenburg-Schwerin, Oldenburg, Saxe-Meiningen, Saxe-Altenburg, Saxe-Coburg-Gotha, Reuss (elder branch), Reuss (younger branch), Schaumburg-Lippe, Lippe, Alsace-Lorraine.

3. Customs and Tax Offices of Bavaria, the Kingdom of Saxony, Wurtemberg, Mecklenburg-Schwerin, Mecklenburg-Strelitz, Oldenburg, Anhalt, Schwarzburg-Sonderhausen, Lubeck, Alsace-Lorraine.

4. Chambers of Commerce and like corporations of Prussia, Bavaria, the Kingdom of Saxony, Wurtemberg, Baden, Hesse, Brunswick, Saxe-Meiningen, Reuss (elder branch), Reuss (younger branch), Lubeck, Alsace-Lorraine.

In Russia: the Local and Customs authorities;

In Costa-Rica: the Governors of Provinces;

In Colombia: the political authorities of the place of production, subject to the certificates being viséed by the Governor of the proper Department and verified by the Customs at the place of export;

In Peru: the Customs Administrators at Payta, Eten, Pimentel, Pacasmayo, Salaverry, Callao, Pisco, Mollendo and Ilo.

As to other countries, the Customs will, until otherwise decided, continue to conform to the practice hitherto adopted.

Spanish Chambers of Commerce, legally constituted abroad, as well as career Consuls and Vice-Consuls of Spain, may likewise issue certificates of origin.

Honorary Consuls, Vice-Consuls and Consular-Agents cannot issue above documents except with the previous special authority of their Superintending Consul for every registered producer, manufacturer, agent or merchant.

Certificates of origin shall be issued either according to the declaration presented by the producer or manufacturer of the goods, or by his legal representative, proving that the goods are really the product of his manufacture or industry, or according to the declaration of a licensed merchant who must produce original invoices; in the latter case, it is not necessary to mention the name of the manufacturer or producer in the invoice. The certificate shall be issued, according to the official form adopted by each country, either on the signed declaration presented to the competent authorities by the interested party, or on the verbal statement made before said authorities. In the first case, the fact shall be stated that the certificate was issued on the presentation of a written declaration; in the second case, the certificate must bear the signature of the declarer under the following words "*thus declared under my responsibility.*"

B.—Certificates of origin shall state the name, residence and domicile of the manufacturer directly requesting the certificate and, when concerning a legal representative, the same indications, as well as those relating to the declarer himself, and for licensed merchants, their name, residence and domicile.

Should it be impossible to state in certificates of origin, the residence of the manufacturer, of his representative or person applying for same, owing to the factories or works being situate outside the town or in localities having nameless streets or unnumbered houses, the fact shall be stated in the certificates.

In all cases, the certificates of origin will contain the following particulars:

The commercial condition or quality authorizing the applicant to make the declaration of origin;

The number and kind of packages; their marks, numbers and gross weight;

The designation of the goods, according to material and class and, when concerning yarns and tissues, the specification whether of cotton, hemp, flax, wool, silk, or of an admixture of these materials;

The place of destination of the goods in Spain as well as the consignee's place of residence.

Certificates of origin issued "to order" shall be accepted in every case where the Customs Ordinances do not impose the express consignment, and provided the bills of lading be also "to order," but on condition that the final consignee affix to the certificate his acceptance as consignee, adding date, and that this formality be fulfilled prior to the production to the Customs of the document referred to, accompanied by the import declaration.

The certificates must be signed by the authorities issuing the same and the signature viseed and legalized by the Spanish Consul.

Spanish Consuls shall issue no certificates of origin except when requested to do so and, in such case, only when the declarers are known at the Consulate, and when the Consul is enabled to appreciate the accuracy of their declarations.

The competent authorities issuing certificates have the right and it shall be their duty to require proof of the accuracy of the declarations made before them, whatever be their form, and for this purpose to call for the production of all necessary documents, in exceptional cases, or whenserious reasons exist for suspecting the accuracy of certificates presented by a certain commercial firm, notification of the fact can be given, through the diplomatic channel, to the Government of the country where the certificate was issued, in order that a proper decision, conformably to the laws of the country, be adopted, and that, if necessary, the future declarations presented by said firm be more minutely controlled.

Certificates of origin shall cease to be valid *three months* after the date of the Consular visa, when they were issued in European countries, on the coasts of Asia in the Mediterranean and the Ocean up to the Gulf of Guinea. They shall lapse at the expiration of *six months* when issued in any other part of the Globe. When, owing to damage, sanitary measures, general interruption of traffic or other cause which could neither be foreseen nor prevented, the production of these documents has been delayed, the time of validity may be prolonged, provided that the Administration is enabled to appreciate the reasons justifying such extension.

In order that the privileged treatment may be accorded to goods proceeding from contracting countries which have been warehoused in any country whatsoever, a certificate issued in the country where such goods have been warehoused must, in addition to the certificate of origin, be furnished proving that the goods are really those which had been stored and that no alteration has been made in their packing, that no other goods have been added to the packages, and that the nature of the goods has not been altered by any process of manufacture or otherwise.

The Customs shall require production of the certificate of origin for the clearance of goods belonging to each consignee.

C.—The certificates can be written in the Spanish or French language. When they are presented in another language they will be translated into Spanish, either by sworn translators, shipping agents, commercial brokers, Agricultural, Industrial and Commercial Chambers of the locality, or by the Consul of the nation to which the goods belong.

The permission to make these translations constitutes for Agricultural, Industrial and Commercial Chambers a right but not an obligation.

Translations of certificates of origin made by the Spanish Chamber of Commerce in London will be held as valid.

In all cases, certificates of origin are liable to a stamp duty of 2 *pesetas*.

D.—When the certificates presented are drawn up both in the language of the country of origin and in Spanish, the Spanish copy shall not be considered as valid and another translation shall be made according to the established rules.

E.—Small quantities of goods, or parcels, brought by messengers shall be subject to the general import Tariff.

F.—Postal parcels shall be subject to the second Tariff, provided always that their way-bill has been issued in a Treaty-country and that on examination at the Customs the origin thereof be indisputable.

When the way-bill has not been issued in a Treaty-country, the first Tariff shall, without exception, be applied.

Goods contained in so-called "*commercial*" packages weighing not more than 5 kilogrammes shall be dealt with in the same way.

If the consignment consists of various parcels of an aggregate weight not exceeding 25 kilogrammes, it will be unnecessary to produce a certificate of origin, even in case they are despatched from the same station, and the sender and consignee should be one and the same person.

Localities bordering the frontier shall in no case be considered as place of origin.

Under the treaty with Switzerland, no certificate of origin is nesessary to secure for postal parcels the benefit of conventional treatment on entry.

G.—In levying duty on articles brought into the country by travellers, such articles will be divided into two categories. Those of personal use, in a quantity proportionate to the condition of the traveller; and those which, by their nature and quantity, possess the character of a commercial shipment or commission.

The latter shall be subject to the first Tariff, and as to the former, should the traveller arrive direct from a Treaty-country by sea, the reduced rates, *i.e.*, the duties of the second Tariff, shall, as the case may be, apply, having regard to the country of origin; should the traveller, however, arrive by sea or land from a non-Treaty-country he must prove by his ticket or the labels affixed to his luggage, that he comes from a Treaty-country, in which case only shall the reduced rates or duties of the second Tariff be applied as aforesaid. In the absence of these proofs, the duties of the first Tariff shall be levied.

H.—The certificates of origin for products of China and of Japan specially destined for Spain are to be written in Spanish at the Spanish Consulates established in those countries and must bear the visa of the Consul; the vessels conveying them may tranship them on other vessels without the goods losing the corresponding privileges, provided it be proved that the transhipment was effected.

Spanish Consuls in these countries shall mention in certificates of origin relating to products of that country intended for Spain, the name, description and nationality of the transporting vessel, also the port wherein the goods are to be transhipped.

Spanish Consuls will, on their part, after checking the transhipment, certify on the manifests submitted to their authentication in ports where such transhipment took place that it was duly effected from vessels arriving from China or Japan.

VII.—*Transit Certificates.*

Transit certificates shall be drawn up in the same terms as certificates of origin, save that the authorities issuing the same will note by which route the packages are to travel: if by land, it will be necessary to state the name of the dispatching station, and also the Spanish frontier station; if partly by sea the certificate shall state the dispatching station, the station of entry in the non-Treaty-country, and also the port of shipment in that country.

In the latter case, the Customs documents showing the transit must be produced to the Spanish Consul, to enable him to note them in the certificate.

If the merchants so desire they may request the Consul to issue a separate certificate.

Goods the produce of Treaty-countries and proceeding therefrom by sea, shall pay the duties stipulated in the second Tariff, *i.e.*, the reduced rates, even when the vessels conveying the same have called during the voyage at ports of non-Treaty-countries, and have transacted business or have transhipped on other vessels the goods destined to Spain.

For that purpose, the goods must appear in the manifest made out at the port of shipment in the Treaty-country, as consigned to Spain. If, afterwards, the goods are transhipped on another vessel, the Spanish Consul will state on the manifest, after having examined the documents, that the goods were shipped from a Treaty-country in destination of Spain.

If, in addition to these formalities, the goods require a certificate of origin, this certificate must be furnished.

VIII.

When merchants receive certificates for which the above-stated formalities have not been complied with, they may return them for amendment before clearing the goods; in the interval they may avail themselves of the time allowed by the Customs Ordinances for the storage of the goods. The certificates of origin must be presented at the time when application is made to clear the goods, and are to be accepted by the Customs authorities regardless of any slight irregularity in form.

If however, at any time thereafter, it should be ascertained that the accepted certificate contains fraudulent statements, recourse will be had to the Tribunals who will deal with the matter according to law.

If on clearance of the goods, the certificates do not tally with the goods to which they refer, they will be considered as null and void, and the goods shall pay duty according to the first Tariff.

The certificate shall be accepted and acted upon when the difference between the gross weight of the packages mentioned therein and that verified by the Customs examiners does not exceed 20 %; but it will be considered as null and void when the difference is greater, and the goods will have to pay the duties stipulated in the said first Tariff.

Certificates made in a country for products from another country shall also be considered as null and void, notwithstanding that they both be Treaty-countries.

IX.

Codfish proceeding from Treaty-countries mixed, without distinction in the holds of vessels with codfish the origin of non-Treaty-countries, as well as that presenting characteristics of not being the production of a Treaty-country, shall be subject to duty at the rate stipulated in the first Tariff.

X.

All articles, although originally from a non-Treaty-country, which through industries of a Treaty-country have been changed in such manner as to increase their value, will enjoy the benefits of Treaty-countries; but for this purpose the mere handling of the goods, for packing them or dividing them into commercial classes, will not be considered sufficient.

In order that goods requiring a certificate and destined for deposit in the Customs warehouse may benefit of the duties of the second Tariff, the said certificate must be produced at the time of Customs clearance of the goods for consumption.

DISPOSITION ELEVENTH.

BOUNTIES AND DRAWBACKS.

1. National shipbuilders shall receive the following bounties:

	Pesetas
(*a*) For every wooden vessel, built to navigate without an engine.....per ton gross	80 00
(*b*) For every like vessel, built to navigate with an engine .....per ton gross	100 00
(*c*) For every vessel with iron or steel hull, or of mixed construction, intended to navigate without an engine, including dredgers, mud boats, tank vessels, pontoons and barges .....per ton gross	120 00
(*d*) For every vessel intended to navigate with an engine, for transporting goods, with iron or steel hull, or of mixed construction .....per ton gross	160 00
The same benefit shall be allowed for vessels with iron or steel hull, with engine, used for the national sea-fishing industries or port services, regardless of their speed.	
(*e*) For every vessel with an engine, for transporting goods and passengers, with iron or steel hull or of mixed construction .....per ton gross	170 00
(*f*) For passenger vessels of the same construction as the previous.....per ton gross	185 00
The amount of the bounty shall be increased by 10 % for every full mile of speed above 14 miles travelled by the vessel on trial and with half cargo.	

2. According to the Laws of December 19, 1899, August 3, and October 26, 1907, levying a *sugar tax*, manufacturers of chocolate, sweetmeats, preserves, fruits in syrup or naturally candied, fruit pastes, jellies, syrups and fine biscuits, aniseed and other brandy with sugar, exporting these products abroad and to the Canary Islands and Spanish Possessions, shall be entitled, by way of drawback of the duty paid on the sugar employed in the preparation of said articles, to a refund of the following sums:

		Pesetas.
Chocolate, bonbons, jams, fruits in syrup, fruit pastes, jellies and syrups	100 kil. net	18 00
Fruits preserved in their natural state and fine biscuits.....	,,	6 00
Aniseed brandy with the addition of sugar....	100 litres	6 00
Compound spirits with sugar	,,	8 00

In order to obtain the drawback of the tax above referred to, the rules regarding the sugar tax law and supplementary dispositions must be duly complied with.

3. In accordance with the Law of December 10, 1908, regulating the spirit tax and Royal Ordinance of November 22, 1910, drawback of duties shall be allowed on exported goods, to the following persons, namely:

(1.) Manufacturers of compound spirits and of liqueurs manufactured with neutral brandy and alcohol the output of other manufactories, on the quantities used in manufacturing the goods exported by them, at the rate of 25 pesetas per hectolitre at 25° C.

(2.) Merchants, for the neutral alcohol and brandy, compound spirits and liqueurs exported by them: 25 pesetas per hectolitre of liquid reduced at 95° C. or 7 50 pesetas for the same unit and the same degree in the case of denatured alcohol. They shall further be entitled to refund of the value of the control bands affixed to bottles containing compound spirits and liqueurs exported by them.

(3.) Wine growers and exporters, for the sweet wines exported by them, shall be entitled to drawback of 3 pesetas per hectolitre of wine testing from 2° to 8° by Beaume's hydrometer, and 4 25 pesetas per hectolitre of wine testing more than 8° by such hydrometer.

(4.) Exporters of chemicals, perfumery, varnish and medicines prepared with alcohol shall be entitled to drawback of duty at the rate of 25 pesetas on the alcohol contained in the same.

In order to obtain the foregoing drawbacks, it will be indispensable to comply with the rules contained in the Spirit Tax Regulations.

DISPOSITION TWELFTH.

ARTICLES PROHIBITED ON IMPORTATION.

1. Arms of war, projectiles and ammunition, *i.e.*, pistols, revolvers, guns and carbines which have a bore exceeding 7 millimètres, with their ammunition, save with the previous authority of the Government.
2. Reproductions of hydrographic charts published by the Marine Depôt.
3. Air-guns and tubes for blowing pellets ("*cerbatanas*"), swordsticks, dagger-sticks, or hidden, side and fire arms, daggers of all kinds and pointed knives exceeding 15 centimetres in length including handle.
4. Books and printed matter in Spanish, and maps and plans of Spanish authors, when prohibited by the Copyright Law.
5. Live pigeons arriving from Gibraltar, and, in Spanish Possessions in North Africa, the Balearic and Canary Islands, pigeons of any foreign origin.
6. Moorish farthings ("*ochavos morunos*").
7. Paintings, figures, or any other objects offensive to morality.
8. Pharmaceutical preparations or secret remedies of unknown composition, or whose formulas have not been published.
9. Rosaries, reliquaries and other pious objects from the Holy Places, introduced for commerce and private use.
10. Tobacco, in the form and cases specified in the Regulations of the Government monopoly, tobacco seed and juice, in conformity with Royal Ordinance of August 22, 1893.
11. Vestas and all other kinds of matches, the manufacture and sale of which form a State monopoly.

Quick phosphorus may only be imported by the State or by duly authorized manufacturers in the service of the State.

12. By Royal Decree of July 31, 1897, the monopoly for the exclusive manufacture and sale of gunpowder and other explosive substances was adjudicated to the Company *Union española de Explosivos*.

According to the provisions of the Royal Ordinance of September 1, 1897, relating to the execution of the Company's contract, the latter or its duly authorized representatives shall alone be allowed to import from abroad gunpowder and explosives, inflammable yarns and tissues, except those intended for the War and Marine Departments. In terms of § 5 of Ordinance aforesaid, however, as long as the above named company does not manufacture sporting powder similar to the foreign powder marked F., F.F., F.F.F. and T.B. Diamond, white "Ambite Schulze" powder, and the like, private persons are allowed to import the same in boxes of one quarter and one half kilogramme each, as well as cartridges loaded therewith and caps for the latter. Nevertheless, these products can only be withdrawn from the Custom-house of arrival after discharging the duties provided in the tariff and paying to the lessee company the royalty referred to in Art. 16 of terms and conditions of concession dated June 12, 1897.

13. Articles and goods the importation whereof is prohibited by other Ministries in the interest of public health or in view of protecting agriculture and industry. (*A. B. C. D. E. F. G. H. I. J.*)

A.

The importation of plants, American vines and residues of the same can only be allowed on compliance with the formalities prescribed by the *Plagas del Campo* Law of May 21, 1908, and Royal Ordinance of December 31, 1909.

B.

The importation is prohibited from the entire American continent, of potatoes, of their leaves, stalks, wastes and peelings, and of the sacks or packages in which they have been packed. The importation of potatoes of unprohibited origin will be effected through specially authorized Custom-houses, and the examination of the same will be made by members of the Board of Agriculture, Industry and Commerce, or their delegates appointed by the Civil Governor of the Province.

Further, live plants, and fruits proceeding from the United States of America shall not be admitted to importation, if from examination by agricultural engineers of the Province it appears that these products are unsound and are contaminated by the insect known under the name of *coccus* or commonly called *San José scale*, which it will be necessary to prove by certificates issued for the purpose.

C.

Importation from the United States of America is further prohibited of lard not obtained by melting, and, from Algeria, of swine and pork-butchers' wares.

Hogs' flesh imported from the United States shall be exempt from the microscopical examination prescribed by Rule 2 of Ordinance of the Ministry of the Interior dated November 9 1887, provided that the cases containing same be accompanied by certificates of origin and inspection issued in accordance with the United States Act of March 3, 1891, and that such documents show that said meat contains no trichina or other principles dangerous to the health of consumers.

Hogs flesh of like origin, unaccompanied by the certificates aforesaid, shall, as in the past, be rigorously submitted to the microscopical examination prescribed in Rule 2 of Ordinance dated November 9, 1887, this to be effected by the Maritime Health Directors in the manner provided in said Ordinance, such directors and officers charged with the inspection being required to report monthly to the Direction-General of Health the number of cases inspected, nature of contents, place of origin, name of importing vessel, consignee and result of examination.

Trichinous meat will be thrown into the sea, with all due precaution, at a proper distance from the port. Lard obtained otherwise than by melting will be treated in a like manner, unless the importers prefer re-exporting the same.

Lard obtained by melting and fat bacon freed of its muscular tissues are exempt from microscopical examination, and from the production of the certificate of inspection issued in the port of shipment.

D.

Alimentary products containing any proportion of saccharin, as also refreshing drinks, and all articles containing saccharine or any other similar substances; glucose and sugar mixed with saccharine and the like, when not for medicinal use, and not imported in the manner and according to the rules provided. (Law of December 24, 1903, and Royal Ordinance of January 9, 1904.)

E.

Ground pimento mixed with other materials, even if the latter are not injurious to public health. (Royal Decree dated December 31, 1902.)

F.

Under the provisions of Article 127 of the Industrial Property Law, dated May 6, 1902, foreign products furnished with marks of Spanish goods are prohibited and shall be forfeited at the time of entry, at Spanish Custom houses, no distinction being made between completely new marks, and those counterfeiting previously registered marks.

G.

By Royal Ordinance of August 4, 1904, the importation of oysters from foreign countries is prohibited between the 1st of May and the 1st of October in each year.

H.

The importation of spirits mixed with ether is prohibited. (Law and bye-law of the spirit tax of December 10, 1908.)

I.

The Decrees of December 22, 1908, and August 31, 1910, prohibit the importation under the name of coffee any coffee which has been subjected to any other manipulation than that consisting in mixing coffee of different origin and roasting it, being a treatment intended to render it fit for consumption.

It is also prohibited to import under the name of coffee any produce used to substitute or adulterate the coffee.

J.

The importation is prohibited of playing cards, or of packs of cards, of whatever origin.

PAYMENT OF CUSTOMS DUTIES.

For the application of the Law of December 24, 1912, to take effect on January 15th, 1913, it has been decided that in payment of the Customs Duties in gold the following shall from that date be accepted for their full value:

Spanish gold coin; gold coins of countries of the Latin Union, of the United Kingdom and Germany; Bank of France or Bank of England notes.

Drafts or cheques on Paris, London or Berlin, provided they be payable respectively in francs, pounds sterling, or marks, and be duly guaranteed. Until further notice and owing to the present monetary depreciation in relation to the par equivalent of gold at Brussels, the acceptance of drafts and cheques on that city is suspended.

Payments amounting to less than 10 pesetas, and amounts on goods verbally declared by passengers may continue as heretofore to be settled in silver money with a surtax equal to the average price of the franc during the month preceding the month of payment.

TARIFF OF IMPORT DUTIES ON FOREIGN GOODS ENTERING THE PENINSULA & THE BALEARIC ISLANDS.

(In force January 1, 1912.)

NOTE.—Numbers of the Tariff marked with the letter C affect goods imported from countries designated in Groups 1, 2 and 3, which are to be accompanied by a Certificate of origin, in order to receive the benefit of the reduced rates, namely those appearing in the 2nd Tariff. See Disposition 10th and § III.

The letters G.W. and N.W. in the text after the designation of the goods indicate *gross weight* and *net weight* respectively. See also Disposition 5th, § 4.

For explanatory notes to the different items in the Tariff see end hereof.

CLASS 1.—STONES, EARTHS, MINERALS, GLASSWARE AND CERAMIC PRODUCTS.

No.	Goods.	Duties. First Tariff. Pes.c.	Duties. Second Tariff. Pes. c.
	GROUP 1.		
	Stones and earths employed in building, arts and industry:		
1	Marble, jasper, alabaster and other natural or artificial stones suitable for working, in the rough or in pieces rough dressed, squared and prepared for shaping, provided the thickness of the same exceeds 20 centimetres (N.W.) .....100 kil.	3 00	1 20
	Of Portuguese production and origin, imported by land.....	—	Free.
2	Marble, jasper, alabaster and other natural or artificial stones, cut into slabs, flags, steps, and tiles, up to 20 centimetres inclusive in thickness, not polished (N.W.).....100 kil.	12 00	8 00
	Artificial slates in slabs, for roofs, even if the cement contains an admixture of asbestos (N.W.) (Treaty with Switzerland).....100 kil.	—	3 00
	Marble, jasper and alabaster, sawn, of Portuguese production and origin, imported by land	—	Free.
3	Marble, jasper, alabaster and other natural or artificial stones, in slabs, flags, steps, and tiles, polished, engraved, chiselled or enamelled (N.W.) ..100 kil.	18 00	15 00

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
4	Rough dressed, in baths, sinks, chimneys, statues, and other articles weighing over 25 kilogs. (N.W.) 100 kil.	15 00	12 00
5	The same articles, worked, polished, chiselled, or with ornaments of other materials (N.W.)..100 kil.	40 00	30 00
6	The same articles rough dressed, neither polished nor chiselled, weighing 25 kilogs. or less (N.W.) 100 kil.	35 00	35 00
7	The same articles worked, polished, chiselled or with ornaments of other materials (N.W.).....100 kil.	120 00	120 00
8	Lime of all kinds, cement, and puzzolana (G.W.) 100 kil.	0 50	0 50
9	Other stones and earths employed in arts and industry, including gypsum in lumps or in powder (G.W.).....100 kil.	0 20	0 20
	Of Portuguese production and origin, imported by land	—	Free.
10	Gypsum manufactured into articles of all kinds (G.W.).....100 kil.	20 00	20 00
	Tissues prepared with powdered gypsum, in soldered boxes (N.W.) (Treaty with Switzerland) ..100 kil.	—	6 00
11	Mica in sheets or worked, even combined with other materials (N.W.) .....100 kil.	70 00	70 00
	Insulating articles of mica or micanite for electro-technical purposes (N.W.) (Treaty with Switzerland).....100 kil.	—	25 00
12	Emery paper (N.W.) ..... ,,	12 50	12 50
13	Emery cloth (N.W.) ..... ,,	50 00	50 00
14	Asbestos, unmanufactured (G.W.)..... ,,	1 50	1 50
15	In sheets, with or without admixture of other materials (N.W.) .....100 kil.	20 00	20 00
16	Manufactured into machine packing, tissues or other articles; with or without admixture of other materials (N.W.) .....100 kil.	45 00	45 00
	Insulating articles of asbestos for electro-technical purposes (N.W.) (Treaty with Switzerland) 100 kil.	—	25 00
	GROUP II. Mineral Fuel.		
17	Coal (Note 1) (G. W.) .....1,000 kil.	3 50	3 50
18	Coke and briquettes (Note 1) (G. W.) ..... ,,	4 00	4 00
	GROUP III. Schists, bitumens, and products thereof.		
19	Tar and pitch of petroleum which contain more than 70% of sulphuric tar, and other tars and mineral pitches, unrefined creosote, asphalts, bitumen and schists (G.W.) .....100 kil.	0 20	0 20
20	Residues of petroleum, called also tar, asphalts and pitch of petroleum containing from 30 to 70% of sulphuric tar (N.W.) .....100 kil.	12 00	12 00
21	Tarred cardboard, felts and tissues, sanded or not (Note 2) (N.W.) .....100 kil.	8 25	8 25
	Petroleum and mineral oils, which leave on distillation at 300° C., residues to the amount of:		
22	More than 80%; also residues from the distillation of petroleum which contain from 10 to 30% of sulphuric tar (see Schedule III.) (Note 3) (N.W.) 100 kil.	30 00	30 00
23	From 20% to 80% inclusive (see Schedule III) (Note 3) (N.W.) .....100 kil.	25 00	25 00
24	Less than 20% (see Schedule III) (Note 3) (N.W.) 100 kil.	37 00	37 00
25	Oleonaphtha, mineral lubricating oils, vaseline, and mixtures of these products with animal or vegetable oils or fats (Note 4) (N.W.) .....100 kil.	40 00	40 00
26	Benzine, and other similar products (Note 5) (N.W.) 100 kil.	50 00	50 00
27	Gasoline (Note 5) (N.W.) ..... ,,	30 00	30 00
	GROUP IV. Ores.		
28	Ores, including natural phosphates of lime (G.W.) 1,000 kil.	0 25	0 25
	GROUP V. Crystal and Glassware.		
29	Hollow glass, uncoloured, in bottles, flasks, demi-johns, and other receptacles, blown or moulded, not cut or ground in any manner (Note 6) 100 kil. Tare: 20%	7 00	7 00
30	Coloured, in the same articles, uncut, bottles and flasks ground, and syphons for aërated waters 100 kil. Tare: 20%	40 00	30 00
31	Glass, crystal and half-crystal, without colouring, engraving, cutting or ornamentation of any kind, in articles of all kinds not specially mentioned in other numbers (Note 6) .....100 kil. Tare: cases 30%, baskets and crates 20%.	55 00	40 00
32	Coloured, cut, engraved, or decorated (Note 7) 100 kil. Tare: like in No. 31.	90 00	65 00
33	Glass for pavements and skylights, glass roof-tiles and similar articles, provided the thickness be greater than 12 millim. (see Disposition 4th) 100 kil. Tare: 20%	10 00	8 00
34	Plate and sheet glass and crystal, curved or not, from 4 to 12 millim. inclusive in thickness, coloured or not, plain or with relief work (see Disposition 4th) .....100 kil. Tare: double cases 30%, single cases 20%.	60 00	45 00
35	Glass, ribbed, frosted, with relief work, and wired glass (*vidrio armado*) up to 4 millim. inclusive in thickness (Note 8) (see Disposition 4th)....100 kil. Tare: like in No. 34.	30 00	25 00
36	Window glass and crystal, up to 4 millim. inclusive in thickness, whether bevelled, curved, or coloured or not; also stained window-glass (see Disposition 4th) .....100 kil. Tare: like in No. 34.	30 00	25 00
37	Sensitised photographic plates and stereotype plates (N.W.).....100 kil.	50 00	40 00
38	Glass and crystal, coated with quicksilver, silvered or nickelled (Note 9) (N.W.) .....100 kil.	100 00	100 00
39	Glass beads and drops, rocaille, imitation precious stones, and other similar articles (N.W.)....kilog.	1 00	1 00
40	Glass and crystal statuettes, vases, flower-vases, and similar ornaments; and spectacle, watch, and optical-instruments glasses (N.W.) .....kilog.	3 00	2 00
	GROUP VI. Earthenware (*barro obrado*), faience (*loza*) and porcelain.		
41	Tiles, bricks, and roofing tiles, of common clay, baked, unglazed, for the construction of buildings (Note 10) (N.W.).....100 kil.	2 00	2 00
42	Small tiles (*baldosines*) and mosaics of fine baked clay, grés or faience, glazed tiles for plinths, socles and floor and wall coverings, and glazed roofing tiles (*tejas barnizadas*) (N.W.).... ..... 100 kil.	7 00	5 00
43	Kitchen utensils, jars, demijohns, pipes, and similar articles of common earthenware (N.W.) ..100 kil.	6 00	6 00
44	Bricks, pieces for furnaces, retorts and other similar fire-proof articles (N.W.) .....100 kil.	2 25	2 25
45	Chimneys, water-closets, filters, baths, pipes, and similar articles of fine earthenware, grés, faience or china, employed in heating, in the sanitation of rooms, or as ornaments for buildings (N.W.) 100 kil.	30 00	24 00
46	Pipes of grés, faience or china (N.W.) ..... ,,	12 50	10 00
47	Services for the table, or for the toilet-table, and similar articles of the above-mentioned materials, glazed or unglazed, uncoloured or coloured or stamped in one colour only .....100 kil. Tare: cases or casks 30%, baskets or crates 16%.	40 00	30 00
48	The same with stamped impressions in more than one colour, paintings, gilt rims or other kinds of ornament .....100 kil. Tare: like in No. 47.	65 00	50 00
49	Fine earthenware, grés, faience or china, in statuettes, flowers, vases, raised work, flower-vases, and similar ornaments (N.W.).....kilog.	2 00	2 00
	CLASS II.—METALS, AND ALL MANUFACTURES CONTAINING METAL AS A PRIME ELEMENT.		
	GROUP I. Gold, silver, and platinum.		
50	Gold and platinum jewellery, with or without pearls or stones, and precious stones, pearls, and seed pearls, loose or unmounted (Note 11) (N.W.) hectog.	25 00	25 00
	Treaty with Switzerland (N.W.)..... ,,	—	15 00
51	Silver jewellery, with or without pearls or stones (Note 11) (N.W.).....hectog.	5 00	5 00
52	Gold, silver, and platinum manufactured into other articles, and in semi-manufactured jewellery (Note 11) (N.W.).....hectog.	3 60	3 60
53	Articles of common metals, gilt or silvered, or with incrustations of gold or silver, not expressly included in other numbers of this Tariff (Note 12) (N.W.) .....kilog.	5 00	5 00
	GROUP II. Iron and steel, unmanufactured.		
54	Iron cast in pigs (N.W.) .....100 kil.	1 40	1 40
55	Steel in lumps, and rough bars (*tochos*), and crude iron in rough bars (*tochos*) (Note 13) (N.W.) 100 kil.	5 00	3 25
56	Iron and steel: in the form of waste articles (Note 14) (N.W.) .....100 kil.	1 00	1 00
57	Rails weighing 25 kilogs. or more per metre (N.W.) 100 kil.	6 00	4 20
58	Rails weighing less than 25 kilogs. per metre, and grooved rails for tramways (N.W.) .....100 kil.	7 00	5 60
59	Bars, not polished, of any section, even galvanized or coated with tin (Note 15) (N.W.) .....100 kil.	8 00	6 40
60	Plates, or sheets, more than 5 millim. in thickness (Note 15) (N.W.) .....100 kil.	10 00	7 20
61	The same, from 1 to 5 millim. in thickness (N.W.) 100 kil.	11 00	8 00
62	Iron: Plates or sheets, less than 1 millim. in thickness (N.W.).....100 kil.	13 00	9 00
63	Iron plates or sheets, polished, engraved, galvanized, coated with lead, perforated, indented, corrugated or worked in any other manner, but not manufactured; and polished bars (Note 16) (N.W.)100 kil.	16 00	10 30
64	Iron and steel plates or sheets, coated with tin, including tin plate, not manufactured ....100 kil. Tare: cases 10%, otherwise N.W.	18 00	14 00
65	Hoop iron and hoop steel, from 1 to 3 millim. inclusive in thickness and up to 160 millim wide (N.W.) 100 kil.	12 00	9 00
66	Ditto, and elastic hoop iron and steel, coated with other materials, less than 1 millim. in thickness (N.W.) .....100 kil.	15 00	11 00

CLASS II.—METALS, AND ALL MANUFACTURES CONTAINING METAL AS A PRIME ELEMENT—continued.

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
	GROUP III.		
	Manufactures of Wrought or Cast Iron and Steel.		
	A.—Cast Iron.		
67	Tubes of cast iron more than 10 millim. in thickness (Note 17) (N.W.) ....100 kil.	6 00	5 00
68	Ditto, of iron and steel, up to 10 millim. inclusive (Note 17) (N.W.) ....100 kil.	9 00	7 00
69	Ditto, galvanized (N.W.) .... ,,	10 00	8 00
70	Parts for fitting the above-mentioned tubes (N.W.) 100 kil.	10 00	8 50
71	Columns of cast iron (N.W.) .... ,,	4 00	4 00
	All other kinds of cast iron and steel goods, neither turned, adjusted nor polished:		
C. 72	Weighing more than 100 kilogs. (Note 18) (N.W.) 100 kil.	14 00	10 00
C. 73	,, from 25 to 100 kilogs. (Note 18) (N.W.) ,,	16 00	12 00
C. 74	,, more than 1 up to 25 kilogs. (Note 17) (N.W.) ....100 kil.	20 00	16 00
C. 75	Weighing less than 1 kilog. inclusive (Note 18) (N.W.) 100 kil.	25 00	20 00
	B.—Articles of Iron, Wrought and Stamped:		
76	Straight axles, neither turned, adjusted, nor polished, for carriages and carts of all kinds (N.W.) 100 kil.	9 00	7 00
77	Ditto, turned, adjusted or polished (N.W.) .. ,,	10 00	8 00
78	Bent axles and crank axles (*cigueñales*) (N.W.) ,,	18 00	16 00
79	Iron and steel wheels, weighing more than 100 kilogs., for locomotives and railway and tramway carriages and wagons, whether mounted on axles or not (Note 19) (N.W.) ....100 kil.	20 00	13 00
80	Other wheels, iron and steel pulley blocks, and component parts of wheels and pulley blocks (Note 19) (N.W.) ....100 kil.	25 00	18 00
81	Springs and buffers, not of wire, for all kinds of carriages (N.W.) ....100 kil.	13 00	11 00
82	Chains and cables of iron and steel, with links more than 10 millim., inclusive, in thickness (N.W.) 100 kil.	13 00	11 00
83	Chains of iron and steel, nickelled or not, with links from 2 to 10 millim. exclusive, in thickness (N.W.) 100 kil.	24 00	20 00
84	Ties, tie-beams, fishplates and connecting pieces, casters (*roldanas*) and other objects for the permanent way of railways and tramways, including those of the Decauville and similar systems (N.W.) 100 kil.	9 00	7 00
85	Railway points of iron and steel, and separate parts of the same (N.W.) ....100 kil.	16 00	13 00
86	Turntables, transhipment cars, signalling apparatus, and other similar articles (N.W.) ....100 kil.	15 00	12 00
87	Iron or steel pipes, wrought or drawn, or simply bent (*rolteados*), not exceeding 45 millim. in diameter (N.W.) ....100 kil.	18 00	13 00
88	Iron or steel pipes, wrought or drawn, or simply bent, of 45 millim. and upwards in diameter (N.W.) ....100 kil.	21 00	16 00
89	Iron or steel parts for fitting the above-mentioned pipes (N.W.) ....100 kil.	30 00	25 00
	Treaty with Switzerland (N.W.) .... ,,	—	20 00
90	Iron and steel frames for tenders, railway carriages and wagons, casks, chimneys, water tanks, boilers not for machinery, and similar articles of iron and steel plates joined with bolts (N.W.) ....100 kil.	15 00	12 50
91	Large pieces of iron and steel composed of bars or of bars and the sheets belonging to them, joined with bolts or screws; also the foregoing articles not bolt-joined, pierced and cut to measure for bridges, frames of houses and other buildings and bolt-joined tubes (N.W.) ....100 kil.	22 00	17 00
92	Barrels not smoothed down, for legally allowed firearms (N.W.) ....100 kil.	75 00	75 00
93	Wrought or stamped articles weighing more than 100 kilogs. for whatever purpose destined, and cast articles, turned, adjusted or polished, with the exception of pieces of machinery, polished or not, and articles expressly included in other headings of the Tariff (N.W.) ....100 kil.	20 00	17 00
94	Ditto, up to 100 kilogs. in weight, inclusive (N.W.) 100 kil.	26 00	22 00
	C.—Wire and manufactures thereof:		
95	Iron or steel wire, 5 millim. or more thick, whatever may be the shape of its section, not polished, nor dipped in other metals (Note 20) (N.W.) ....100 kil.	9 00	7 00
96	Ditto, polished or dipped in other metals, except gold or silver (Note 20) (N.W.) ....100 kil.	12 00	10 00
97	Ditto, from 1 to 5 millim. in thickness, exclusive, whether or not polished or dipped in other metals (except gold or silver) (Note 20) (N.W.) ..100 kil.	13 00	11 00
98	Ditto, less than 1 millim. thick (Note 20) (N.W.) 100 kil.	18 00	15 00
99	Wire rope of iron or steel, including those having a mixture of other materials (N.W.) ....100 kil.	28 00	21 00
100	Barbed wire, and springs of iron or steel wire, also springs for furniture joined with a hook ..100 kil.	18 00	14 40
101	Fences, netting (*enrejados*) and gauze of iron or steel wire, if the thickness of the wire exceeds 1 millim., and springs for furniture, joined with the wire itself (N.W.) (see Disposition 4th)....100 kil.	22 70	22 70
102	Gauze of iron or steel wire up to 1 millim. thick, inclusive, provided that there are not more than 40 threads per square centimetre therein (see Disposition 4th) (Note 21) (N.W.) ....100 kil.	40 00	30 00
103	Ditto, having more than 40 threads per centimetre (see Disposition 4th) (Note 21) (N.W.) ..100 kil.	110 00	90 00
	D.—Hardware:		
104	Bolts, rivets and dog spikes. (N.W.) ....100 kil.	15 00	15 00
105	Screws and coach screws more than 10 millim. thick, and nuts and washers therefor (Note 22) (N.W.) 100 kil.	15 50	15 50
106	Screws and coach screws, from 5 to 10 millim. thick, and nuts and washers therefor (Note 22) (N.W.) 100 kil.	40 00	32 00
107	Screws and coach screws up to 5 millim. inclusive, in thickness, and nuts and washers therefor (Note 22) (N.W.) ....100 kil.	45 00	38 00
108	Horseshoe nails (N.W.) .... ,,	30 00	25 00
109	Nails, hooknails, staples, and tacks of all kinds, including French nails, more than 1 millim. thick, not polished nor ornamented in any way (N.W.) 100 kil.	25 00	20 00
110	Ditto, with heads polished or composed of other materials (N.W.) ....100 kil.	35 00	30 00
	Treaty with Switzerland (N.W.) .... ,,	—	25 00
111	Mortise locks, bolts, padlocks, and keys for the same, without parts of other metals (N.W.) ....100 kil.	75 00	48 00
112	Ditto, with parts of other metals (N.W.) .. ,,	100 00	60 00
113	Fittings for doors, windows, vehicles, and furniture, not polished nor with parts of other materials, not mentioned elsewhere (N.W.) ....100 kil.	35 00	30 00
114	Ditto, polished or with parts of other materials (N.W.) 100 kil.	60 00	50 00
115	Kitchen ranges, stoves, caloriferes, and other similar apparatus, ornamented or not with other materials (N.W.) ....100 kil.	32 00	27 00
116	Coffers and safes of iron or steel for the custody of valuables, or for other uses, with or without parts of other metals (N.W.) ....100 kil.	60 00	48 00
117	Balconies, gratings, and balustrades of iron or steel, fully finished (N.W.) ....100 kil.	35 00	28 00
118	Beds and other domestic furniture and utensils of iron or steel (except kitchen utensils and domestic utensils made of sheet metal) without parts of other metals; also component parts of such furniture and utensils (N.W.) ....100 kil.	40 00	35 00
119	Beds and other domestic furniture and utensils (other than kitchen utensils), formed of tubes of iron or steel coated with brass or nickel; also component parts of the same, and the tubes, even imported separately (N.W.) .... 100 kil.	55 00	45 00
120	Beds and other domestic furniture and utensils, of iron and steel (except kitchen and domestic utensils made of sheet metal) with parts of other metals, or ornamented with other materials (N.W.) 100 kil.	60 00	50 00
	Articles specified in No. 120, as also medical and surgical furniture of cast iron, wrought iron or steel, even combined with other materials or upholstered, such as ausculating and operating chairs, treatment and autopsy tables, cupboards and show cases for instruments, sick beds &c. (Treaty with Switzerland) (N.W.) ....100 kil.	—	45 00
121	Tools, for sawing, rasping, or filing, with or without handles (N.W.) ....100 kil.	50 00	37 50
122	Ditto, for piercing, planing, or cutting, with or without handles (Note 23) (N.W.) .... 100 kil.	25 00	20 00
123	Ditto other, with or without handles, and weighing more than 1 kilog. (N.W.) .... 100 kil.	20 00	13 35
124	The same, weighing not more than 1 kilog. (N.W.) 100 kil.	30 00	22 50
	E.—Small wares:		
125	Springs of iron and steel of a thickness of 1 millim. or less, polished, covered or not with other materials; and clock springs (N.W.) .... 100 kil.	75 00	75 00
126	Irons (for ironing clothes, etc.) (N.W.) .... ,,	20 00	20 00
127	Needles for sewing or embroidering, pens, fish-hooks, springs and parts of watches, and similar articles (Note 23) (N.W.) ....kilog.	4 00	3 00
128	Kitchen utensils of iron or steel, cast, neither polished nor coated in any way (N.W.) ....100 kil.	10 00	10 00
129	Ditto, polished, galvanised, tinned, enamelled, or coated with other metals (N.W.) ....100 kil.	25 00	20 00
130	Kitchen and domestic utensils, manufactured from sheet iron or steel, neither polished, tinned, galvanised, nor enamelled (N.W.) .... 100 kil.	60 00	45 00
	Treaty with Switzerland (N.W.) .... ,,	—	20 00
131	Ditto, polished, galvanized, enamelled, or tinned, including tinplate goods not otherwise mentioned (N.W.) .... 100 kil.	100 00	80 00
	Treaty with Switzerland (N.W.) .... ,,	—	30 00
132	Tin-plate, die-stamped, lithographed, or painted in sheets (N.W.) ....100 kil.	40 00	30 00
133	Frames for umbrellas and parasols, without handles or ornaments of other materials; also separate parts of same (N.W.) .... 100 kil.	36 00	36 00
134	Ditto, with handles or ornaments of other materials (N.W.) .... 100 kil.	45 00	45 00
135	Table knives, carvers, claspknives (*navajas*), penknives, and handles for same (Note 23) (N.W.) kilog.	3 00	2 00
136	Scissors for sewing or toilet purposes (Note 23) (N.W.) ....kilog.	4 50	3 00
C.137	Pins, plain also wire (Paris) nails, of 1 millim. or less in thickness (N.W.) ....kilog.	4 00	2 00
C.138	Pins and hairpins partly composed of other materials (except gold and silver) (N.W.) ....kilog.	4 00	2 00
139	Clasps, hooks, chains, of 2 millim. or less in thickness, buckles and other similar articles, with or without parts of other metals (N.W.) ....kilog.	1 00	0 90
140	Ditto, for personal use, with or without parts or coating of other metals, except gold or silver (N.W.) ....kilog.	4 00	4 00

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
141	All other small wares (*objects de quincalla*) not comprised in the foregoing numbers, and hairpins not ornamented (N.W.) ..... 100 kil.	50 00	50 00
	F.—Arms:		
142	Side arms and finished parts of the same (Note 25) (N.W.) ..... kilog.	4 50	4 50
143	Firearms, short-barrelled, and finished parts of same (Note 25) (N.W.) ..... kilog.	8 00	8 00
144	Other firearms of the permitted kinds, and finished parts of the same (Note 25) (N.W.) ..... kilog.	20 00	20 00
	GROUP IV.		
	Copper and Alloys thereof (Note 26).		
145	Copper shell or cement, also copper matté (N.W.) 100 kil.	0 90	0 90
146	Copper of first fusion, also copper, bronze and brass in slabs, ingots and scrap (N.W.) ..... 100 kil.	16 50	16 50
147	Copper in bars of a thickness exceeding 1 centimetre (N.W.) ..... 100 kil.	29 05	29 05
C.148	Wire of copper, bronze, or brass, of a thickness of 1 to 10 millim. inclusive, without any covering of textile fibres (N.W.) ..... 100 kil.	49 00	28 50
C.149	Ditto of less than 1 millim. in thickness, without any covering of textile fibres (N.W.) ..... 100 kil.	50 00	30 00
150	Copper, bronze, and brass in sheets (N.W.) .. ,,	35 00	30 00
C.151	Ditto, coated with other metals, also sheets of other copper alloys, except alloys with nickel and cobalt (N.W.) ..... 100 kil.	50 00	40 00
C.152	Copper, bronze, and brass tubes (N.W.) .... ,,	50 00	42 00
C.153	Copper, bronze, and brass nails, tacks, rivets, screws, and the like (N.W.) ..... 100 kil.	100 00	75 00
154	Copper, bronze, and brass, semi-manufactured or simply cast articles weighing more than 5 kilogs. (N.W.) ..... 100 kil.	60 00	55 00
155	The same, weighing 5 kilogs. or less (N.W.) ..	90 00	80 00
156	Gauze of copper, brass, or bronze wire, unwrought, containing less than 40 threads to the centimetre (see Disposition 4th) (Note 21) (N.W.) .... 100 kil.	90 00	80 00
157	The same, 40 threads and upwards per centimetre (see Disposition 4th) (Note 21) ..... 100 kil.	180 00	150 00
C.158	Pins and hairpins of copper or of copper alloy, not ornamented in any way (N.W.) ..... kilog.	4 00	2 50
C.159	The same, with embellishments or parts composed of other materials (except gold or silver) (N.W.) kilog.	5 00	3 00
160	Clasps, hooks, buckles, and the like with or without coating of other metals, for the manufacture of articles of dress (N.W.) ..... kilog.	2 00	2 00
161	The same, to be worn on the person, with or without parts composed of other materials or coating of other metals (except gold or silver) (N.W.) .. kilog.	5 00	5 00
C.162	Forks, spoons, articles of table service and domestic ornaments of copper or of copper alloy, neither nickelled, gilt nor silvered (N.W.) ..... kilog.	6 00	4 00
C.163	The same, nickelled, gilt or silvered (Note 12) (N.W.) kilog.	9 00	6 00
164	Other articles of copper or of copper alloy, neither ornamented nor comprising parts composed of other materials (except iron or steel) (N.W.) 100 kil.	100 00	100 00
165	The same, ornamented or comprising parts composed of other materials (except iron or steel) (N.W.) ..... 100 kil.	150 00	150 00
	GROUP V.		
	Other Metals and Alloys Thereof (Notes 26 & 27)		
166	Aluminum, in lumps or ingots (N.W.) ..... 100 kil.	15 00	10 50
	Treaty with Switzerland (N.W.) ..... ,,	—	8 00
167	Aluminium, in bars, sheets, tubes, or wire (N.W.) 100 kil.	37 50	28 50
	Treaty with Switzerland (N.W.) ..... ,,	—	20 00
C.168	Aluminium, and alloys thereof, wrought into articles of domestic use (N.W.) ..... kilog.	5 00	2 10
C.169	,, and alloys thereof, wrought into other articles (N.W.) ..... kilog.	6 00	3 00
170	Tin, in ingots (N.W.) ..... 100 kil.	9 00	9 00
171	Tin, in sheets, capsules for bottles and other articles (N.W.) ..... 100 kil.	80 00	80 00
	Treaty with Switzerland (N.W.)	—	22 00
	Duties applicable to the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force):		
	Capsules (N.W.) .... 100 kil.	—	15 00
172	Nickel and cobalt, unwrought (N.W.) .. ,,	20 00	16 00
173	,, and alloys thereof, including their alloys with copper, in bars, sheets, tubes or wire (N.W.) 100 kil.	50 00	40 00
174	,, wrought into other articles (N.W.) .... kilog.	10 00	8 00
175	Lead and antimony in pigs, lumps and scrap (N.W.) 100 kil.	3 00	2 00
176	Lead in sheets, balls and shot (N.W.) ..... ,,	5 50	4 50
177	Lead in tubes and wire (N.W.) ..... ,,	7 00	6 00
178	,, wrought into other articles, also alloys of lead and antimony manufactured into type and other printing accessories (N.W.) ..... 100 kil.	50 00	40 00
179	Zinc, in bars, lumps, cakes and scrap (N.W.). ,,	6 00	5 00
180	,, in sheets, nails and wire (N.W.) ..... ,,	18 00	15 00
181	,, in other manufactured articles, varnished or not (N.W.) ..... 100 kil.	65 00	45 00
C.182	,, in articles, silvered, gilt, nickelled, or coated with copper (Note 12) (N.W.) ..... 100 kil.	180 00	120 00
183	All other common metals and alloys thereof, unwrought (N.W.) ..... 100 kil.	10 00	10 00
184	The same, wrought (N.W.) ..... ,,	75 00	65 00

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
	CLASS III.—SUBSTANCES EMPLOYED IN AGRICULTURE, PHARMACY, PERFUMERY AND CHEMICAL INDUSTRIES.		
	GROUP I.		
	Simple Drugs.		
185	Cocoa nut and palm oils, other solid oils, and oleine (*see Schedule* III*a*.) (G.W.) ..... 100 kil.	8 00	8 00
186	Other vegetable oils, except olive oil (Note 28) (G.W.) 100 kil.	27 00	27 00
187	Barks, woods and roots for tanning and dyeing (G.W.) 100 kil.	0 16	0 16
188	Sesamum seed, linseed and other oleaginous seeds, including copra or cocoa-nut pulp (G.W.) .. 100 kil.	1 00	1 00
189	Colophony, vegetable pitch, and other similar resinous products (G.W.) ..... 100 kil.	9 00	7 30
190	Vegetable products employed exclusively in medicine, not specially mentioned (N.W.) ..... 100 kil.	21 00	21 00
191	Others, not separately classified (N.W.) ..... ,,	15 00	15 00
	Elder berries of Portuguese production and origin:		
	Imported by land	—	Free.
	,, ,, sea ..... 100 kil.	—	10 00
192	Licorice extract (G.W.) ..... ,,	50 00	40 00
193	Products of the animal kingdom employed in medicine (N.W.) ..... 100 kil.	5 60	5 60
	Cod liver oil refined for medicinal use, when imported from the countries mentioned in Groups I. and II. (while the Convention with Norway remains in force) ..... 100 kil.	—	2 00
	GROUP II.		
	Colours, Dyes and Varnishes.		
194	Ochres and colouring earths for painting, unground, including alumina in powder (G.W.) ..... 100 kil.	0 10	0 10
195	Ochres and colouring earths for painting, ground (G.W.) ..... 100 kil.	0 65	0 65
196	Natural or synthetic indigo and cochineal (*see Schedule* III.) (N.W.) ..... 100 kil.	50 00	37 50
	Indigo, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force) ..... 100 kil.	—	15 00
197	Vegetable dyeing extracts, liquid or solid, including garancine (G.W.) ..... 100 kil.	5 00	5 00
198	Spirit varnishes (Note 29) (G.W.) ..... ,,	36 00	30 00
199	Other varnishes (G.W.) ..... ,,	36 00	30 00
200	Mineral colours, powdered or in lumps, and those prepared with water (Note 30) (G.W.) .... 100 kil.	9 00	7 50
201	Colours prepared with oils, varnish, glue or any other substance, liquid, in paste or solid (Note 30) (G.W.) 100 kil.	30 00	25 00
202	Writing inks (G.W.) ..... ,,	40 00	32 00
203	Printing ink and boot creams and polishes (G.W.) 100 kil.	25 00	20 00
204	Colours derived from coal, and other artificial colours, in powder or crystals (Note 31) (N.W.) ..... kilog.	2 50	1 10
	"Thio-carbon" ..... ,,	—	0 25
205	Colours in paste or liquid (Notes 31 and 32) (N.W.) ..... kilog.	1 00	0 50
	GROUP III.		
	Fertilisers, Chemical and Pharmaceutical Products.		
206	Mineral fertilisers except superphosphates of lime and Thomas slag, sulphate of potash, or of ammonia, nitrate of potash or of soda, chloride of potash and Stassfurth salts, except kieserite (G.W.) 100 kil.	0 10	0 10
207	Superphosphates of lime and Thomas' slag (G.W.) 100 kil.	0 05	0·05
208	Acetate of lime and pyrolignite of iron (G.W.) ,,	3 00	2 70
209	Aniline oil and hydrochlorate of aniline (G.W.) ,,	4 50	4 50
210	Acetic and pyroligneous acid (G.W.) ..... ,,	0 50	0 50
211	Citric and tartaric acids, and alkaline and terreous citrates and tartrates (N.W.) ..... 100 kil.	0 45	0 45
212	Hydrochloric and sulphuric acids (G.W.) .... ,,	2 25	2 25
213	Nitric acid (G.W.) ..... ,,	6 00	6 00
214	Phenic acid, naphthaline, creoline, and other similar antiseptics (N.W.) ..... kilog.	0 60	0 40
215	Sulpholeic and other similar acids (G.W.) .. 100 kil.	12 00	12 00
216	Mineral waters ..... hectol.	15 00	11 25
	,, ,, of Portuguese production and origin:		
	Imported by land	—	Free.
	,, ,, sea ..... hectol.	—	5 00
217	Albumen (N.W.) ..... 100 kil.	52 50	52 50
218	Alums, sulphate, chloride, and acetate of alumina, aluminate of soda, sulphate of magnesia and kieserite (G.W.) ..... 100 kil.	2 25	2 25
219	Antipyrine and similar products (Note 33) (N.W.) kilog.	4 00	2 50
220	Sulphur, crude, not ground, even cast (G.W.) .. 100 kil.	1 80	1 80
221	,, refined, not ground ..... ,,	2 25	2 25
222	,, refined, ground, also flowers of sulphur (G.W.) ..... 100 kil.	3 00	3 00
223	Alkaline carbonates, borates, and silicates; salts of ammonia, except sulphate of ammonia (G.W.) 100 kil.	3 00	3 00
224	Calcium carbide (Note 34) (G.W.) ..... ,,	30 00	30 00
225	Chlorates of potassium and sodium and phosphoric acid (G.W.) ..... kilog.	0 25	0 25
226	Chloroform (N.W.) ..... ,,	5 00	5 00
227	Chloride of lime and chloride of calcium (G.W.) 100 kil.	3 00	3 00
228	,, of sodium (G.W.) ..... ,,	4 10	4 40
	,, ,, of Portuguese production and origin, imported by land	—	Free.
229	Glue (N.W.) ..... 100 kil.	18 00	18 00

CLASS III.—SUBSTANCES EMPLOYED IN AGRICULTURE, PHARMACY, PERFUMERY AND CHEMICAL INDUSTRIES—continued.

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
230	Insecticide compounds for remedying diseases of plants and cattle, including sulphate of copper, sulphate of iron, and cyanides of potash and soda (G.W.) ....100 kil.	0 50	0 50
231	Ethers of all kinds (N.W.) ....kilog.	1 00	1 00
232	Phosphorus (see Disposition 12th) (N.W.) .... ,,	0 70	0 70
233	Gelatine for industrial purposes (N.W.) ....100 kil.	52 50	52 50
	Treaty with Switzerland (N.W.) .... ,,	—	25 00
234	Glycerine (G.W.) .... ,,	22 00	22 00
235	Sealing wax of all kinds (N.W.) ....kilog.	0 40	0 40
236	Oxides of lead (G.W.) ....100 kil.	7 50	7 50
237	Quinine and salts thereof (see Disposition 5th) (Note 33) (N.W.) ....kilog.	10 00	8 00
238	Other alkaloids and salts thereof (see Disposition 5th) (Note 33) (N.W.) ....kilog.	15 00	9 00
239	Saccharin and similar products (N.W.) .... ,,	16 00	16 00
240	Caustic soda and caustic potash (G.W.) ....100 kil.	4 50	4 50
241	Sulphate of soda, chloride and carbonate of magnesia, and sulphide of sodium (G.W.) ....100 kil.	0 75	0 75
242	Other chemical products not specified (G.W.) ,,	15 00	15 00
	Tannin (G.W.) (Treaty with Switzerland) .. ,,	—	10 00
243	Pills, capsules, etc., for medicinal uses (Note 35) (N.W.) ....kilog.	3 00	3 00
244	Medicinal wines (Notes 35 and 36) (N.W.) .... ,,	2 50	2 50
245	Medicines containing sugar, glucose, saccharine, and similar articles, without alcohol (Note 35) (N.W.) kilog.	4 00	4 00
246	Ditto, containing alcohol, not specially mentioned (Notes 29 and 35) (N.W.) ....kilog.	3 00	3 00
247	Other pharmaceutical products (Note 35) (N.W.) ,,	2 00	2 00
	Articles in No. 247 include medicaments for subcutaneous injections even when they contain alkaloids and their salts (Treaty with Switzerland) (N.W.) kilog.	—	1 00

GROUP IV.

Miscellaneous.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
248	Wheat or rice starch and maizena (N.W.) ..100 kil.	40 00	30 00
249	Feculæ for industrial use, including potato starch (G.W.) ....100 kil.	3 75	3 00
	Duty applicable to the countries mentioned in Groups I. and II. (while the Treaty with the Netherlands remains in force) (G.W.) ....100 kil.	—	2 00
250	Dextrine, senegaline, and prepared size (G.W.) 100 kil.	5 00	4 00
	Duty applicable to *dextrine*, the origin of the countries enumerated in Groups I. and II. (while the Treaty with the Netherlands remains in force) (G.W.) ....100 kil.	—	2 00
C.251	Animal wax, in lumps (G.W.) .... ,,	40 00	30 00
	,, ,, imported from Portugal by land	—	Free.
	,, ,, ,, ,, ,, by sea 100 kil.	—	12 22
C.252	,, ,, manufactured (N.W.) .... ,,	60 00	50 00
O.253	Mineral and vegetable wax in lumps (G.W.) .. ,,	45 00	35 00
C.254	,, ,, ,, manufactured (N.W.) ,,	65 00	55 00
255	Stearine and palmitine in lumps (G.W.) .... ,,	35 00	25 00
256	,, ,, manufactured (N.W.) ,,	55 00	45 00
257	Paraffin in lumps (G.W.) .... ,,	35 00	30 00
258	,, manufactured (N.W.) .... ,,	60 00	50 00
259	Common soap (Note 37) (N.W.) .... ,,	20 00	15 00
260	Alcoholic perfumery (see Disposition 5th) (N.W.) kilog.	5 00	4 00
261	Other perfumery, also essences (see Disposition 5th) (Note 38) (N.W.) ....kilog.	4 00	2 40
262	Gunpowders, explosive compounds and fuses for mines (Notes 39 and 40) (N.W.) ....kilog.	0 45	0 45

CLASS IV.—COTTON AND MANUFACTURES THEREOF.

GROUP I.

Raw Cotton and Cotton Yarns.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
263	Cotton, raw, undyed, ginned or not, and cotton waste (G.W.) ....100 kil	1 30	1 30
264	Cotton, dyed, sterilized, absorbent, carbolised, and the like, unmanufactured or pressed (N.W.) ..kilog.	0 50	0 40
	Cotton yarn, single, unbleached, for weaving (see Disposition 4th) (Note 42):		
C.265	Up to No. 15, English, inclusive (N.W.) ..kilog.	0 75	0 45
C.266	From No. 16 to No. 35, English ,, ...	1 25	0 65
C.267	,, 36 ,, 50, ,, ,, .. ,,	1 75	1 00
C.268	,, 51 ,, 75, ,, ,, .. ,,	2 25	1 35
C.269	,, 76 ,, 100, ,, ,, .. ,,	2 75	1 80
C.270	,, 101 ,, 125, ,, ,, .. ,,	3 50	2 45
C.271	,, 126, English, and over ,, .. ,,	4 00	2 70
C.272	Cotton thread, of one or two strands, unbleached, bleached, or dyed, prepared for sewing, embroidery or hand knitting (see Disposition 5th) (N.W.) kilog.	3 00	1 80
C.273	Ditto of three or more strands (see Disposition 5th) (N.W.) ....kilog.	3 75	2 25
274	Cotton cordage (N.W.) ....100 kil.	25 00	25 00

GROUP II.

Tissues and Trimmings.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
	Cotton tissues, embroidered with or without tulle or tissues and *plumetis* (Treaty with Switzerland) kilog.	—	4 50
	Cotton tissues, plain or twilled, unbleached, bleached, or dyed, weighing more than 120 grammes per square metre, in the piece or in lengths (see Disposition 4th) (Note 43):		
C.275	Up to 20 threads inclusive ....(N.W.)....kilog.	2 75	1 60
C.276	From 21 to 30 threads inclusive ,, ... ,,	3 50	2 55
C.277	31 threads and upwards.... ,, ... ,,	4 50	2 90
	The same cotton tissues, weighing from 80 to 120 grammes inclusive per square metre (see Disposition 4th) (Note 43):		
C.278	Up to 20 threads inclusive ....(N.W.)....kilog.	3 75	2 35
C.279	From 21 to 30 threads inclusive ,, ... ,,	4 00	3 15
C.280	From 31 to 40 threads inclusive ,, ... ,,	4 50	3 50
C.281	41 threads and upwards.... ,, ... ,,	5 00	3 80
	The same cotton tissues weighing less than 80 grammes inclusive per square metre (see Disposition 4th) (Note 43):		
C.282	Up to 16 threads inclusive ....(N.W.)....kilog.	4 50	3 30
C.283	From 17 to 24 threads inclusive ,, ... ,,	5 00	3 60
C.284	From 25 to 30 threads inclusive ,, ... ,,	6 00	5 10
C.285	From 31 to 40 threads inclusive ,, ... ,,	7 20	5 60
C.286	41 threads and upwards.... ,, ... ,,	7 50	5 75
	Cotton tissues, plain or twilled, printed, or manufactured, of dyed yarns, weighing more than 120 grammes per square metre, in the piece or in lengths (see Disposition 4th) (Note 43):		
C.287	Up to 20 threads inclusive ....(N.W.)....kilog.	3 25	1 80
C.288	From 21 to 30 threads inclusive ,, ... ,,	4 00	2 90
O.289	31 threads and upwards.... ,, ... ,,	4 25	3 15
	The same tissues, weighing from 80 to 120 grammes inclusive per square metre (see Disposition 4th) (Note 43):		
C.290	Up to 20 threads inclusive ....(N.W.)....kilog.	4 00	2 90
O.291	From 21 to 30 threads inclusive ,, ... ,,	5 00	3 60
O.292	From 31 to 40 threads inclusive ,, ... ,,	6 00	4 30
C.293	41 threads and upwards.... ,, ... ,,	6 50	4 50
	The same tissues, weighing less than 80 grammes per square metre (see Disposition 4th) (Note 43):		
C.294	Up to 20 threads inclusive ....(N.W.)....kilog.	6 00	4 30
C.295	From 21 to 30 threads inclusive ,, ... ,,	7 00	5 40
C.296	From 31 to 40 threads inclusive ,, ... ,,	7 25	5 65
C.297	41 threads and upwards .... ,, ... ,,	8 00	6 30
	Cotton tissues, figured in the loom, weighing per square metre:		
C.298	More than 300 grammes....(N.W.)..kilog.	5 00	3 60
C.299	From 201 to 300 grammes inclusive ,, .. ,,	6 00	4 50
C.300	From 151 to 200 grammes inclusive ,, .. ,,	7 00	5 10
C.301	Up to 150 grammes inclusive .... ,, ...	9 50	6 80
C.302	Cotton tissues, quilted, with raised nap, and the like, including blankets and Turkish towels (N.W.) kilog.	4 75	3 60
C.303	Cords of cotton (*panas de algodon*).... (N.W.) ,,	4 25	2 70
C.304	Velvets and other plush tissues, except carpets (N.W.) ....kilog.	6 00	4 65
305	Cotton carpets (N.W.) .... ,,	2 00	1 60
306	Cotton tissues prepared for copying designs and for bookbinding (N.W.) ....kilog.	2 50	1 80
	Cotton or linen tissues, for use as wall coverings, coated with varnish with an oil base, dyed or printed, even gauffered (N.W.) (Treaty with Switzerland) ....kilog.	—	2 00
307	Common cotton tissues stiffened with gum for linings, and frames of hats (N.W.) ....kilog.	1 00	0 90
	Treaty with Switzerland (N.W.) .... ,,	—	0 75
C.308	Cotton tulles, plain or figured, including crochet tissues and lace edgings of all kinds (N.W.) kilog.	9 50	5 00
	Cotton tulle embroidered even with application of other tissues (Treaty with Switzerland) ....kilog.	—	6 25
	Cotton embroideries called "chemical" or "aerienne" even with application of tulle or any other tissue (Treaty with Switzerland) ....kilog.	—	4 50
C.309	Knitted and netted tissues, in the piece, undershirts and drawers, sewn or not (N.W.) ....kilog.	6 50	4 90
	Treaty with Switzerland (N.W.) .... ,,	—	4 90
C.310	Ditto, in any other form, including corset covers (*cubre corsts*) and lamp mantles (*manguitos*), sewn or not (N.W.) ....kilog.	9 00	6 50
	Corset covers (*cubre corsets*), sewn or not (Note 40*a*) (N.W.) (Treaty with Switzerland) ....kilog.	—	4 90
311	Cotton trimmings, and ribbons up to 5 centimetres wide (Note 40) (N.W.) ....kilog.	3 00	2 70
312	Wicks for lamps and candles (N.W.) .... ,,	1 00	0 90
313	Cotton hunting and fishing nets, and hammocks of cotton net (N.W.) ....kilog.	1 20	1 20

CLASS V.—HEMP, FLAX, AGAVE JUTE AND OTHER VEGETABLE FIBRES, AND MANUFACTURES THEREOF.

GROUP I.

Raw.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
314	Hemp, raw or hackled, including hemp tow (G.W.) 100 kil.	10 00	4 00
315	Flax and ramie, raw or hackled, and tows thereof, (G.W.) ....100 kil.	4 00	2 70
316	Jute, manila hemp, agave, and other vegetable fibres, raw (*see Schedule III.*) (G.W.) ....100 kil.	1 00	1 00

GROUP II.

Yarns.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
	Yarn of hemp, linen or ramie (Note 45):		
317	Up to No. 20 inclusive....100 kil.	40 00	35 00
	Tare 3%, in bales, otherwise net		
318	From No. 21 to No. 50 inclusive .... ,,	50 00	45 00
	Tare like in No. 317		
319	From No. 51 upwards .... ,,	70 00	50 00
	Tare like in No. 317		
	Yarn of jute and other vegetable fibres not specified (Note 45):		
320	Up to No. 10 inclusive....100 kil.	15 00	11 00
	Tare like in No. 317		
	From No. 11 to No. 20 inclusive	20 00	15 00
	Tare like in No. 31		
322	rom No 21 upwards .... ,,	35 00	25 00
	Tare like in No. 317		

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
C.323	Twisted threads of two or more strands, of vegetable fibres except cotton, unbleached, bleached, dyed or printed, weighing 5 grammes inclusive per 10 metres (see Disp. 5th) (N.W.) .....kilog.	4 00	2 00
324	Thread of manila hemp, twisted, of one strand weighing up to 30 grammes per 10 metres (N.W.) 100 kil.	30 00	15 00
325	Thread, twine, cordage, and tackle of vegetable fibres, not elsewhere mentioned, weighing from 5 to 50 grammes inclusive per 10 metres (N.W.) 100 kil.	40 00	30 00
326	Ditto, weighing 51 grammes or over ,, ,,	25 00	20 00
	GROUP III.		
	Tissues and Trimmings.		
	Tissues of hemp, linen, or ramie, whether or not having all the warp or all the weft of cotton, plain or twilled (Note 43):		
327	Up to 10 threads inclusive ....(N.W.)....kilog.	2 00	1 30
C.328	From 11 to 20 threads inclusive ,, ... ,,	5 00	4 00
C.329	From 21 to 35 ,, ,, ,, ... ,,	11 00	8 00
C.330	From 36 upwards..... ,, ... ,,	14 00	7 20
	The same tissues, figured (Note 44):		
C.331	Up to 20 threads inclusive (N.W.)..... ,,	5 00	3 20
C.332	From 21 to 35 threads inclusive (N.W.) .. ,,	11 00	5 60
C.333	36 threads and upwards (N.W.) ..... ,,	14 00	8 00
C.334	Velvet and plush, of hemp, linen, or ramie, whether or not with the warp or weft of cotton (N.W.) kilog.	6 00	4 50
335	Lace of hemp, linen, or ramie, whether or not with the warp or weft of cotton (N.W.) .....kilog.	12 50	11 25
336	Knitted or netted tissues of hemp, linen, or ramie (N.W.) .....kilog.	9 00	7 00
	Tissues, plain or twilled of jute, manila hemp, agave, or other vegetable fibres, except cotton, hemp, linen, or ramie, weighing 500 grammes or more per sq. metre (Notes 43 and 46):		
337	Up to 10 threads inclusive (N.W.) .....kilog.	0 75	0 27
338	Tissues, plain or twilled, of jute, manila hemp, agave, or other vegetable fibres, except hemp, linen or ramie, whether or not with all the warp or all the weft of cotton, weighing less than 500 grammes per square metre (Notes 43 and 46):		
	Up to 10 threads inclusive .....kilog.	0 75	0 60
339	From 11 to 20 threads inclusive (N.W.).... ,,	2 00	1 50
340	From 21 upwards (N.W.) ..... ,,	4 00	3 00
C.341	Tissues, figured, for upholstery and curtains, whether or not with all the warp or the weft of cotton, and table-covers and bedspreads of the same (N.W.).....kilog.	3 00	2 25
C.342	The same tissues, figured, for other purposes (N.W.) kilog.	3 50	2 75
343	Carpets of vegetable fibre, whether or not with all the warp or the weft of cotton (N.W.) .....kilog.	1 50	1 25
344	Trimmings, galloons, tapes, and ribbons, up to 5 centimetres wide, of hemp, linen, ramie, or other vegetable fibres, with or without admixture of cotton (Note 44) (N.W.).....kilog.	3 50	2 80
345	Hose, buckets, and other articles of canvas, even containing admixture of cotton, or strengthened with wire, and foot wipers (*limpia carros*) (N.W.) kilog.	1 00	1 00
346	Nets of vegetable fibres, except cotton, for hunting and fishing, and netted hammocks of the same fibres (N.W.).....kilog.	1 50	1 50
	CLASS VI.—WOOL, HORSEHAIR, AND OTHER HAIR, AND MANUFACTURES THEREOF.		
	GROUP I.		
	Raw.		
347	Hair of vicuna, angora, or cashmere goat, unwashed, washed, or dyed (G.W.).....100 kil.	10 00	10 00
348	Hair of the rabbit, hare, beaver, and other similar hair, unwashed, washed, or dyed (G.W.) ....kilog.	1 00	1 00
349	Human hair, worked or unworked (G.W.) .... ,,	5 00	5 00
350	Other hair, including horsehair (*cerdas y crines*), unwashed, washed or dyed (G.W.) .....100 kil.	20 00	20 00
351	Wool, common, unwashed (Note 47) (G.W.).. ,,	25 00	19 65
352	Woollen rags, carbonised, dyed or not ..... ,,	8 00	3 70
353	Woollen rags, raw..... ,,	0 50	0 25
354	Wool, washed (Note 47) (G.W.) ..... ,,	60 00	45 70
355	Wool or hair waste, carded, whether or not the result of the working up of rags, and waste of woollen or worsted yarns (*barbas de estambre*) (Note 48) (G.W.) 100 kil.	50 00	50 00
356	Wool and hair combed or carded, undyed, including prepared rovings undyed, measuring less than 125 metres per kilog. (G.W.).....100 kil.	80 00	80 00
357	Wool and hair combed or carded, dyed, including prepared rovings dyed, measuring less than 125 metres per kilog. (G.W.).....100 kil.	100 00	100 00
	GROUP II.		
	Yarns.		
	Yarns of wool or hair, single, undyed, measuring per kilog. (see Disposition 4th):		
358	Up to 50,500 metres inclusive....(N.W.)..kilog.	3 00	2 45
359	From 50,501 to 70,500 inclusive ,, .. ,,	3 50	2 70
360	From 70,501 and upwards .... ,,	3 75	3 00
	GROUP III.		
	Tissues.		
C.361	Carpets of wool or hair, with or without admixture of vegetable materials, the width of the piece being greater than 1·50 metres (N.W.).....kilog.	4 00	3 00
C.362	The same, the width being less than 1·50 metres (N.W.).....kilog.	3 00	2 25
363	Felt of wool or hair, with or without admixture of vegetable materials, for articles of dress or for the manufacture of hats ....(N.W.) .....kilog.	2 50	1 90
364	The same, for other purposes ,, ... ,,	1 50	1 50
365	The same in the form of wads for guns (N.W.) ,,	1 50	0 90
366	Blankets of wool or hair, with or without admixture of vegetable materials, for beds or for burden and saddle animals (N.W.) .....kilog.	3 50	3 50
C.367	Travelling rugs of the same materials (N.W).. ,,	6 00	4 50
	Tissues of pure wool, hair, or flock wool not specially mentioned, weighing per square metre:		
C.368	Not more than 150 grammes (N.W.).....kilog.	15 00	10 00
C.369	From 151 to 250 grammes inclusive (N.W.) ,,	12 00	9 00
C.370	From 251 to 450 ,, ,, ,, ,,	10 00	8 00
C.371	451 grammes or more (N.W.)..... ,,	8 50	7 00
	The same, having all the warp or the weft of cotton or other vegetable textile fibres, weighing per square metre:		
C.372	Not more than 150 grammes (N.W.)....kilog.	9 00	7 00
C.373	From 151 to 250 grammes inclusive (N.W.) ,,	8 00	5 00
C.374	From 251 to 450 ,, ,, ,,	6 00	5 00
C.375	451 grammes or more (N.W.)..... ,,	5 00	4 00
C.376	Tissues of wool or hair for tapestry and curtains, also table-covers and bedspreads (N.W.) .....kilog.	6 00	5 00
C.377	The same, having all the warp or the weft of cotton or other vegetable fibres (N.W.).....kilog.	5 00	4 00
C.378	Astrakhans, plushes, and velvets, of wool or hair, even though mixed with cotton or other vegetable fibres (N.W.).....kilog.	4 50	3 50
C.379	Knitted tissues of wool or hair, with or without admixture of cotton or other vegetable fibres, in the piece, undershirts, drawers, vests, and other similar garments (N.W.) .....kilog.	10 00	6 40
C.380	Stockings, socks, gloves, round caps (*boinas*) and other articles (N.W.).....kilog.	12 00	8 00
C.381	Tissues of wool or hair (netted tissues), and lace of the same materials, with or without admixture of cotton or other vegetable fibres (N.W.) ..kilog.	14 00	12 [illegible]
382	Tissues of bristles or horsehair, with or without admixture of cotton or other vegetable fibres (N.W.) kilog.	4 00	4 00
383	Galloons, tapes, and braids of wool or hair, up to 5 centimetres broad, with or without admixture of vegetable fibres (Note 44) (N.W.).....kilog.	5 00	3 75
384	Other trimmings of wool, with or without admixture of vegetable fibres (Note 49) (N.W.) kilog.	6 00	4 80
	CLASS VII.—SILK AND MANUFACTURES THEREOF (Note 50).		
	GROUP I.		
	Raw Silk.		
385	Silkworms' eggs (G.W.).....kilog.	0 10	0 10
386	Silk cocoons and waste thereof (G.W.)..... ,,	0 10	0 10
387	Floss silk, unmanufactured, whether combed, carded, dyed, bleached, or not (G.W.)..... kilog.	0 15	0 15
	GROUP II.		
	Yarns [see Disposition 5th].		
388	Silk, unbleached, spun, not twisted (N.W.) ..kilog.	0 25	0 25
389	,, twisted, unbleached (N.W.).....kilog.	3 00	3 00
390	,, twisted, boiled, bleached, or dyed (N.W.) kilog.	4 00	4 00
391	Floss silk and artificial silk, spun, neither twisted nor dyed (N.W.) .....kilog.	0 15	0 15
392	The same, twisted, of two or more strands, not dyed (N.W.) ..... kilog.	2 00	2 00
393	The same, dyed (N.W.) ..... ,,	3 00	3 00
	GROUP III.		
	Tissues.		
394	Tissues of silk, unbleached, neither dyed nor printed (N.W.) .....kilog.	9 00	9 00
C.395	The same, dyed or printed (N.W.)..... ,,	16 00	13 00
	Bolting cloth of all kinds, and of any colour (N.W.) (Treaty with Switzerland) .....kilog.	—	4 00
C.396	Tissues of boiled silk, with or without mixture of artificial silk, not elsewhere mentioned (N.W.) kilog.	25 00	18 00
C.397	Ditto with mixture of floss silk, not elsewhere mentioned (N.W.).....kilog.	18 00	15 00
C.398	Tissues of floss silk, not elsewhere mentioned (N.W.) .....kilog.	15 00	10 50
C.399	Velvet and plush of silk or floss silk (N.W.).... ,,	35 00	21 10
C.400	Tulle, lace and lace edgings (*encajes y puntillas*) of silk or floss silk, embroidered or not (N.W.) kilog.	30 00	26 00
	"Chemical" or "aérienne" embroideries of silk, even with application of tulle or any other tissue (Treaty with Switzerland) .....kilog.	—	10 00
C.401	Knitted tissues of silk, floss silk, or artificial (chemical) silk, in the piece or made up (N.W.) kilog.	30 00	25 00
C.402	Velvet and plush of silk or floss silk with the whole warp or the whole weft of cotton or other vegetable fibre (N.W.) ..... kilog.	20 00	13 00
C.403	Tissues of silk, floss silk, or artificial (chemical) silk, with the whole warp or the whole weft of wool or hair (N.W.).....kilog.	20 00	15 00
C.404	The same, with the whole warp or weft of cotton or other vegetable fibres (N.W.).....kilog.	14 00	11 00
405	Trimmings of silk of all kinds, including corded silk for embroidery, galloons and ribbons, up to 7 centim. wide, with or without mixture of other textile fibres (Notes 44 and 51) (N.W.).....kilog.	10 00	10 00

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
	CLASS VIII.—PAPER AND MANUFACTURES THEREOF.		
	GROUP I.		
406	Pulp for paper making, cuttings of paper and waste paper (Note 52) (G.W.) .....100 kil.	0 75	0 50
	GROUP II.		
	Paper in a crude condition (*en rama*).		
	Endless paper, white or coloured, not cut, stained or not, weighing per square metre (Note 53):		
407	Up to 20 grammes inclusive (N.W.) .... 100 kil.	45 00	30 35
408	From 21 to 40 grammes inclusive (N.W.) ,,	31 00	18 00
C.409	,, 41 to 50 ,, ,, containing mechanical pulp (Notes 53 and 54) (N.W.) 100 kil.	11 00	8 50
410	From 41 to 50 grammes inclusive, not containing mechanical pulp, and all papers weighing 51 grammes upwards (N.W.) .....100 kil.	31 00	18 00
411	Common packing paper, dyed in the pulp or not (Note 55) (N.W.) .....100 kil.	14 50	10 85
412	Thin paper, made of common pulp (*sucia*), with or without designs, for wrapping fruit (Note 55) (N.W.) .....100 kil.	35 00	18 00
413	Other kinds of crude paper, (*en rama*) not expressly mentioned (N.W.) .....100 kil.	60 00	30 00
	GROUP III.		
	Prepared or Manufactured Paper.		
414	White or coloured paper, of any weight, cut; hand-made (Note 53) (N.W.) .....100 kil.	59 00	40 00
415	Paper covered on one or both sides with mineral or metallic substance, glass or mica (N.W.)..100 kil.	59 00	30 00
416	So-called parchment paper, paper treated with paraffin, and the like, even cut (N.W.) ....100 kil.	40 00	27 00
417	Paper and paperboard (*cartulina*) sensitised for photography (N.W.) .....kilog.	3 00	1 00
418	Cut up paper, paper cut into flowers and similar manufactures of paper, including paper tissues or trimmings (Note 56) (N.W.) .....kilog.	0 75	0 60
419	Paper cut into tape for telegraph use ("serpentinas") and similar articles (Note 58) (N.W.)..... kilog.	0 40	0 30
C.420	Cigarette paper in books, tubes, or paper in sheets for copy books (N.W.) .....kilog.	1 00	0 75
421	Account books, copy-letter books, note boots, index books and counterfoil books (Note 58) (N.W.) 100 kil.	75 00	60 00
422	Paper bags and sacks, with or without inscriptions (N.W.) .....100 kil.	60 00	50 00
423	Envelopes, boxes of stationery (unstamped paper and envelopes), and other kinds of prepared or manufactured paper, not expressly mentioned (N.W.) .....100 kil.	100 00	66 65
	GROUP IV.		
	Wall Paper and the like.		
424	Paper printed on natural foundation (N.W.) 100 kil.	35 00	30 00
425	Ditto, on a frosted (*mate*) or lustrous foundation (N.W.) .....100 kill.	70 00	60 00
426	With ornaments of gold, silver, wool, or crystal (N.W.) .....100 kil.	200 00	150 00
	GROUP V.		
	Printed and Engraved Paper and Photographs.		
427	Books and other printed matter in Spanish (Castilian) bound or not (see Disposition 2nd) (Notes 58 and 59 (N.W.) .....100 kil.	79 80	61 40
	Treaty with Switzerland (N.W.) ..... ,,	—	50 00
428	Ditto, in a foreign language, bound or not (see Disposition 2nd) (Note 58) (N.W.).....100 kil.	13 00	10 00
429	Prints, maps, drawings and photographs (Note 60) (N.W.) .....kilog.	2 00	1 25
430	Paper ruled with pencil or ink, stamped paper, blank invoices, labels, cheques and similar articles, printed or lithographed (Note 51) (N.W.)..100 kil.	125 00	100 00
	GROUP VI.		
	Cardboard and Miscellaneous Paper.		
431	Tarred paper, even if lined with light cotton or jute tissue (N.W.) .....100 kil.	50 00	40 00
432	Other kinds of paper lined with cloth (N.W.) ,,	125 00	75 00
	Cardboard and paper board, (*cartulina*) unmanufactured weighing per square metre:		
433	From 200 to 500 grammes inclusive (N.W.) 100 kil.	10 00	25 00
434	More than 500 grammes (N.W.) ..... ,,	20 00	16 80
435	Ditto, in the form of trays, dishes, floral ornaments and other similar moulded articles, including those of cardboard pulp or cartonpierre, not finished (N.W.) .....100 kil.	50 00	30 00
436	Cardboard boxes, uncovered, or covered with common paper, even if with gilt fillets (Note 61) (N.W.) .....100 kil.	35 00	20 00
437	The same with ornaments, or covered with fine paper, and finished manufactures of cardboard pulp or carton-pierre (N.W.) .....100 kil.	120 00	100 00
	CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY, AND MANUFACTURES THEREOF.		
	GROUP I.		
	Wood.		
438	Staves of oak, chestnut, or any other kind of common wood (G.W.) .....100 kil.	0 25	0 25
439	Railway sleepers (G.W.)..... ,,	0 65	0 65
440	Posts and round stakes of common wood (G.W.) 100 kil.	0 75	0 75
	Of Portuguese production and origin imported by land, unbarked or simply barked with the axe	—	Free
441	Common wood in planks from 40 millim. inclusive in thickness; boards, beams, logs, and wood for shipbuilding .....cubic metre	6 00	5 90
	Common wood *in trunks or logs, unbarked or barked with the axe*, of Portuguese production, imported by land	—	Free
442	Planks of common wood, having less than 40 millim. in thickness .....cubic metre	7 00	6 65
	Planks, beams &c. of common wood and wood for shipbuilding imported from countries mentioned in Groups I. and II. (while the Convention with Norway remains in force) .....cubic metre	—	5 00
443	Planks of common wood, planed or grooved ,,	15 00	12 00
444	Fine wood in logs and pieces, boards and planks, not wrought, from 40 millim. in thickness (N.W.) 100 kil.	0 50	0 50
445	Ditto, in planks from 5 to 40 millim. inclusive in thickness (N.W.) .....100 kil.	8 00	6 00
446	Ditto, in sheets less than 5 millim. inclusive in thickness (N.W.) .....100 kil.	45 00	30 00
447	Hoops, staples, trellis and fencing of common wood, roughly worked (N.W.) .....100 kil.	0 20	0 20
448	Logs for making paper pulp (Note 62) (G.W.) 1,000 Kil.	2 50	1 00
	GROUP II.		
	Manufactures of Wood.		
449	Coopers' wares of wood, fitted together or not, for holding liquids (N.W.) .....100 kil.	10 00	10 00
450	Other, for other purposes, and packing cases of common wood, fitted together or not (N.W.) 100 kil.	2 10	2 10
451	Flooring and paving, composed of one kind or of various kinds of wood (N.W.) .....100 kil.	50 00	35 00
452	Carpenters' wares of common wood, neither turned nor carved (N.W.) .....100 kil.	20 00	15 00
453	Turned or carved articles of common wood, whether painted or varnished or not, except furniture and laths (mouldings) (N.W.) .....100 kil.	30 00	22 50
	Carved wares of lime, cherry and walnut woods (except furniture and mouldings) and boot and shoe heels of wood, covered or not with celluloid or other materials, are dutiable under No. 453 (Treaty with Switzerland)		
454	Articles of all kinds made of fine wood, except furniture and laths (mouldings) (N.W.)....100 kil.	70 00	52 50
455	Laths (mouldings) of common wood in the white, or prepared for gilding, silvering, nickelling or varnishing (N.W.).....100 kil.	15 00	12 00
456	Ditto, in the finished state, and those of fine wood (N.W.) .....100 kil.	60 00	43 75
	GROUP III.		
	Furniture (Note 63).		
	Manufactures of wood, turned, cut or carved, not included in other Nos. of the Tariff, are not to be regarded as furniture if the weight of each article does not exceed 2 kilos. (Treaty with Switzerland)		
C.457	Common bentwood furniture, finished or not, and component parts thereof (N.W.) .....100 kil.	100 00	75 00
C.458	Other furniture of common wood, without carving or veneer of fine wood, and not upholstered with tissues or leather (Note 64) (N.W.).....100 kil.	75 00	56 00
C.459	Furniture of fine wood, and furniture of common wood veneered with fine wood, not carved, not upholstered with tissue or leather, nor having metal incrustations nor ornaments (Note 64) (N.W.) 100 kil.	100 00	75 00
C.460	Furniture of any kind of wood, carved, not upholstered, including furniture with incrustations of other materials and metal ornaments (Notes 63 and 64) (N.W.) .....100 kil.	180 00	150 00
C.461	Ditto, upholstered with leather or silk or mixtures thereof (N.W.) .....100 kil.	225 00	175 00
C.462	Ditto, upholstered with any other kind of tissue (N.W.).....100 kil.	130 00	1 5 00
	GROUP IV.		
	Miscellaneous.		
463	Charcoal, firewood, and other vegetable combustibles (G.W.).....1,000 kil.	3 00	2 00
	Firewood, of Portuguese production and origin:		
	Imported by land	—	Free.
	,, by sea .....1,000 kil.	—	1 00
	Vegetable charcoal, of Italian production or origin 1,000 kil.	—	1 25
464	Cork in sheets, planks, and cork dust (G.W.) 100 kil.	0 60	0 60
465	Ditto, manufactured (N.W.) ..... ,,	15 00	15 00
466	Esparto, unmanufactured (G.W.) ..... ,,	1 50	1 50
467	Reed, cane, vegetable hair, rush, osiers, fine straw, palm, and other similar materials, not manufactured, including shavings of wood (G.W.)..100 kil.	0 50	0 50
468	The same materials, and esparto, cut, bleached, or dyed (G.W.) .....100 kil.	3 00	2 50
469	The same materials and esparto, in the form of baskets, hampers, and other rough packings for the transport of merchandise (G.W.).....100 kil.	6 00	6 00
470	Made up into ropemakers' wares, mats and foot wipers (*limpiabarros*) (G.W.) .....100 kil.	20 00	15 00
471	In the form of furniture, upholstered with tissues or leather (N.W.).....kilog.	1 50	1 00
472	In the form of other kinds of furniture (N.W.).....kilog.	1 25	0 80
473	In the form of plaits, tissues, or trimmings (N.W.).....kilog.	1 50	1 00
	Straw plaits for making hats, without admixture of vegetable fibres of other qualities, of Italian production or origin (N.W.)	—	0 75

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
	Plaits or bands woven for use exclusively in hat making are dutiable under No. 473, even if they contain other vegetable fibres or animal hair in a proportion not exceeding 30 % of the total weight, or silk in a proportion not exceeding 15 %. (Treaty with Switzerland).		
474	Reed, cane &c. in the form of other articles, not specially mentioned, without mixture of other materials (N.W.) .....kilog.	2 25	1 50
475	Made up into articles, with a mixture of other materials (N.W.).....kilog.	3 00	2 00

CLASS X.—ANIMALS & ANIMAL MATERIALS USED IN AGRICULTURE & INDUSTRY.

GROUP I.

Animals.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
476	Geldings, above the standard (Note 65).....each	150 00	150 00
	Of Portuguese production and origin:		
	Imported by land	—	Free.
477	Stallions, above the standard (Note 65) .....each	150 00	150 00
	Of Portuguese production and origin:		
	Imported by land	—	Free.
	,, ,, sea .....each	—	135 00
478	Mares, above the standard (Note 65)..... ,,	150 00	150 00
	Of Portuguese production and origin:		
	Imported by land	—	Free.
	,, by sea.....each	—	135 00
479	Horses and mares, not above the standard (Note 65) .....each	97 50	97 50
	Of Portuguese production and origin, imported by land	—	Free.
480	Colts and foals up to three years old (Notes 65 and 66) .....each	100 00	100 00
	Of Portuguese production and origin, imported by land	—	Free.
481	Mules and jennets, up to two years old, (Note 66) each	15 00	15 00
	Of Portuguese production and origin, imported by land	—	Free.
482	Mules and jennets, more than two years old....each	30 00	30 00
	Of Portuguese production and origin, imported by land..	—	Free.
483	Asses of all kinds .....each	5 00	5 00
	Of Portuguese production and origin, imported by land	—	Free.
484	Milch cows (Note 67) .....each	80 00	80 00
	Treaty with Switzerland..... ,,	—	35 00
	Of Portuguese production and origin:		
	Imported by land	—	Free.
	,, ,, sea .....each	—	25 00
485	Other cows, bulls and bullocks,..... ,,	45 00	35 00
	Of Portuguese production and origin, imported by land	—	Free.
	Steers and heifers of Portuguese production and origin, imported by sea .....each		25 00
486	Calves (Notes 66 and 68) ..... ,,	18 00	11 00
	Of Portuguese production and origin, imported by land	—	Free.
487	Pigs and swine.....each	11 00	11 00
	Of Portuguese production and origin, imported by land	—	Free.
488	Sheep and rams .....each	4 00	3 00
	Of Portuguese production and origin:		
	Imported by land	—	Free.
	,, ,, sea .....each	—	2 40
489	Goats ..... ,,	3 00	2 00
	Of Portuguese production and origin, imported by land	—	Free.
490	Birds, not used as food.....each	0 10	0 10
	Of Portuguese production and origin, imported by land	—	Free.
491	Other animals not mentioned .....each	0 50	0 50

GROUP II.

Furriers' Wares and Leather.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
492	Hides and skins untanned, dried (*see Schedule* III.) (G.W.).....100 kil.	5 20	5 20
493	The same, green, salted or not (*see Schedule* III.) (G.W.).....100 kil.	3 00	3 00
494	Skins of the Indian goat, *en pasta*, or simply tanned, unfinished (N.W.) .....kilog.	0 60	0 60
495	Chamois leather and parchment (N.W.) ..... ,,	3 00	2 00
496	Varnished leather of all kinds (N.W.) ..... ,,	3 50	2 40
497	Sole leather (*suela ó correjel*), whether or not dyed or greased (N.W).....kilog.	1 00	0 80
498	Other hides and skins, tanned or dressed, of which the weight is greater than 9 kil. per doz. skins (N.W.) .....kilog.	2 50	1 50
499	All other hides and skins not specially mentioned (N.W.).....kilog.	3 00	2 00
500	Leather (*pieles*), cut into pieces for boots and shoes or other purposes, even engraved (*grabados*) (N.W.).....kilog.	5 00	3 00
501	Transmission belts and cords of leather, tubes and other manufactures of leather or skin for machinery (N.W.) .....kilog.	3 00	2 00
502	Rabbit and hare skins in the natural state (N.W.) ,,	0 05	0 05
503	The same, prepared, and other skins for clothing and trimming in the natural state or prepared (N.W.) .....kilog.	5 00	3 00
C.504	The same in made-up articles (N.W.) ..... ,,	20 00	15 00
505	Gloves (N.W.)..... ,,	16 65	16 65
506	Boots and shoes, even in part of other materials (N.W.).....kilog.	12 00	8 00
507	Trunks, valises, handbags, hat-cases, and other similar articles, made of leather or covered with leather, including saddlery articles not otherwise mentioned (N.W.) .....kilog.	6 00	4 00
508	Harness and other trappings of leather or skin for riding or driving (N.W.) .....kilog.	8 00	6 00
C.509	Other articles of leather, or covered therewith, weighing 2 kilogs. and upwards (N.W.) ..,..kilog.	9 00	7 00
C.510	The same, weighing up to 2 kilogs. (N.W.) .. ,,	15 00	10 00

GROUP III.

Feathers.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
511	Ornamental feathers and swan skins, in their natural state (N.W.) ....kilog.	12 00	12 00
C.512	The same, prepared or manufactured, and heads, wings, and skins of birds, except the swan, for ornaments (N.W.) ..... kilog.	40 00	30 00
513	Other feathers, and feather dusters (N.W.) .. ,,	4 00	3 00

GROUP IV.

Other Animal Products.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
514	Tallow and other animal fats, not manufactured, not elsewhere mentioned in the Tariff (Note 69) (G.W.).....100 kil.	0 80	0 80
515	Guano and other organic manures, including calcined bones (G.W.).....100 kil.	0 05	0 05
	—*Except guano*, of Portuguese production and origin, imported by land	—	Free
516	Intestines (G.W.) .....100 kil.	20 00	20 00
517	Bone black (animal charcoal) (G.W.) .....100 kils.	2 00	2 00
518	Other products, not manufactured, not included under other headings of the Tariff (G.W.) 100 kil.	0 40	0 40

CLASS XI. INSTRUMENTS, MACHINES, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND TRANSPORT.

GROUP I.

Instruments.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
519	Harmoniums, pianos played by turning a handle, organs of all kinds, and separate component parts of the same (N.W.) .....100 kil.	120 00	120 00
520	Grand pianos (Note 70) ..... each	325 00	325 00
521	Other pianos, whether or not having internal mechanism for playing otherwise than by hand (Note 70) ..... each	250 00	250 00
522	Mechanical apparatus for the reproduction of pieces of music (N.W.) .....100 kil.	250 00	250 00
	Musical boxes of all kinds and sizes (Treaty with Switzerland) ..... 100 kil.	—	150 00
523	Keyboards and mechanisms for all kinds of pianos, and other parts for the same, except pegs, frames and strings (N.W.) .....100 kil.	175 00	150 00
524	Other musical instruments, of wood (N.W.) ..kilog.	4 50	4 50
525	Ditto, of metal or other materials (N.W.) ....,,	6 00	6 00
526	Instruments of any material for the direct measurement of lengths, and tripods, easels, sights, levelling rods, drawing boards (*planchas*), and other similar articles (N.W.) .....kilog.	0 50	0 50
527	Optical apparatus and instruments of observation for use in astronomy, land-surveying, and topography (N.W.).....kilog.	10 00	10 00
528	Apparatus and instruments, for use in medicine, surgery, and laboratories (N.W.).....kilog.	5 00	5 00
529	Common gymnastic and orthopedic apparatus (N.W.) .... kilog.	2 00	2 00
530	Other instruments and apparatus for science and art (N.W.) .... kilog.	3 00	3 00
531	Watches, gold..... each	20 00	15 00
	Treaty with Switzerland ..... ,,	—	1 00
532	Silver, and of other metals ..... ,,	4 00	2 00
	Treaty with Switzerland ..... ,,	—	0 50
533	Common clocks with weights, and alarm clocks, and separate parts for clocks not specially mentioned (Notes 71 and 72) (N.W.) .....kilog.	3 00	1 50
534	Tower clocks and separate parts for the same (N.W.) 100 kil.	50 00	40 00
535	Works for wall or table clocks, whether or not in pieces or finished, and chronometers (Note 72) (N.W.) ..... kilog.	5 00	3 50
536	Typewriting machines and separate parts for the same (N.W.) .....kilog.	4 80	4 80
537	Phonographs, gramophones, and other similar apparatus, including separate parts, and recorded cylinders and discs for the same (N.W.) ..kilog.	10 00	7 00

GROUP II.

Electrical Materials.

No.	Goods.	First Tariff. Pes. c.	Second Tariff. Pes. c.
538	Dynamos, electromotors, induction coils, resistance boxes, transformers and governors, weighing up to 100 kilogs. inclusive, and component parts of the same (N.W.) .....100 kil.	100 00	75 00
539	The same from 101 to 400 kilogs. inclusive (N.W.) 100 kil.	100 00	71 00
540	Cut-outs and switch boards, weighing up to 400 kilogs. inclusive, and component parts of the same (N.W.) .....100 kil.	100 00	75 00
541	Dynamos, electro motors, induction coils, resistance boxes, transformers, governors, switch boards and cut-outs from 401 kilogs. upwards weighing (N.W.)	50 00	37 50
	The previously mentioned apparatus while the Treaty with Switzerland is in force:		
	(*a*) From 401 to 2,500 kilogs. (N.W.)....100 kil.	—	37 50
	(*b*) From 2,501 up to 5,000 kilogs. inclusive (N.W.) ..... 100 kil.	—	37 50
	(*c*) 5,001 kilogs. and upwards (N.W.) .. ,,	—	50 00
542	Accumulators and electric cells, and component parts of the same (N.W.) ..... 100 kil.	30 00	25 00
543	Cable and wire for the conduction of electricity, covered with textile fibres, with or without insulating materials, the total thickness being 1 cm. and above (Note 73) (G.W.).....100 kil.	60 00	45

CLASS XI.—INSTRUMENTS, MACHINES, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND TRANSPORT—continued.

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
544	Other cables and wire, covered as above, less than 1 cm. thick (Note 73) (G.W.) .....100 kil.	150 00	100 00
545	Apparatus for telegraphs and telephones, electric meters and the like, including separate parts for the same (N.W.) .....kilog.	3 00	2 50
	Treaty with Switzerland (N.W.) ..... ,,	—	2 00
546	Arc lamps and parts for the same, except carbons (N.W.) .....kilog.	4 00	1 60
547	Carbons for arc lamps (N.W.) ..... ,,	1 00	1 00
548	Electrodes for metallurgy and other similar uses (N.W.) .....kilog.	0 10	0 10
549	Incandescent lamps with mounting (N.W.).... ,,	13 00	8 00
550	Ditto without mounting (N.W.)..... ,,	15 00	10 00
	GROUP III. Apparatus and Machinery.		
551	Balances and weighing apparatus, for counters, with or without pans, and separate parts of the same (N.W.).....kilog.	1 00	0 75
552	Weighing machines (*basculas*) and other apparatus for weighing, and separate parts thereof (G.W.) 100 kil.	30 00	27 00
553	Agricultural machinery, including pumps for agricultural purposes and separate parts thereof (Notes 74 and 75) (G.W.) .....100 kil.	10 00	10 00
554	Steam and gas engines, fixed, without boilers or fly-wheels, and separate parts for the same (Note 75) (G.W.).....100 kil.	35 00	35 00
	(*a*) Up to 10,000 kilogs. inclusive (Treaty with Switzerland) (G.W.) ..... 100 kil.	—	35 00
	(*b*) From 10,001 up to 25,000 kilogs. inclusive (G.W.) (Treaty with Switzerland)..100 kil.	—	30 00
	(*c*) 25,001 kilogs. and upwards (G.W.) (Treaty with Switzerland).....100 kil.	—	20 00
	Steam turbines are dutiable under No. 554 (Treaty with Switzerland)		
555	Cylindrical steam generators (Note 75) (G.W.) 100 kil.	18 00	18 00
	Treaty with Switzerland (G.W.)..... ,,	—	15 00
556	Generators multi-tubular, gasogenes, and separate parts for the same (Notes 75 and 76) (G.W.).100 kil.	25 00	25 00
	Treaty with Switzerland (G.W.)..... ,,	—	20 00
557	Steam and gas engines, semi-fixed, with their boilers; petroleum, compressed air, and other similar engines, and separate parts for the same, except fly-wheels (Note 75) (G.W.).....100 kil.	40 00	40 00
558	Flywheels for machinery of all kinds (G.W.)..100 kil.	12 00	12 00
559	Cylinders for machines for rolling iron or steel, imported separately (G.W.) ..... 100 kil.	6 00	6 00
560	Cranes, fixed and floating (*flotantes*), wirches (*cabrias*), and separate parts for the same (Note 76) (G.W.)..... 100 kil.	20 00	20 00
561	Pumps of all kinds except those for agricultural purposes and separate parts for the same except flywheels (Note 76) (G.W.) ..... 100 kil.	30 00	30 00
	Treaty with Switzerland (G.W.)..... ,,	—	25 00
562	Locomotives and tank locomotives over 35 metric tons in weight (Notes 75 and 77) (G.W.) .. 100 kil.	20 00	20 00
563	Locomotives up to 35 metric tons in weight, marine steam engines, portable, steam engines, and separate parts for the same (Notes 75 and 77) (G.W. .....100 kil.	35 20	35 20
564	Tenders (G.W.) ..... ,,	10 00	10 00
565	Hydraulic motors, and separate parts for the same (Note 75) (G.W.) .....100 kil.	20 00	20 00
	Treaty with Switzerland (G.W.)..... ,,	—	17 00
566	Machinery and apparatus of copper and its alloys, for use in industries, and separate parts of the same metals for machinery of all kinds (Notes 75 and 78) (G.W.).....100 kil.	80 00	80 00
567	Sewing machines, of any weight, and embroidering machines weighing up to 40 kilogs (Notes 75, 77 and 79) (G.W.)..... 100 kil.	49 00	49 00
568	Knitting machines weighing up to 70 kilogs., and spare parts for the same (Notes 75, 77 and 79) (G.W.).....100 kil.	45 00	45 00
569	Other embroidering and knitting machines and separate parts for the same (Notes 75 and 79) (G.W.) 100 kil.	33 35	33 35
	Knitting and crocheting machines weighing over 70 kilogs. and separate parts for the same (G.W.) (Treaty with Switzerland) .....100 kil.	—	30 00
570	Machinery, not made of copper, employed in textile industries, and separate parts for the same (Notes 75 and 80) (G.W.) ..... 100 kil.	20 00	20 00
	Treaty with Switzerland (G.W.)..... ,,	—	18 50
571	Machine tools for working metals, wood, or stone, weighing up to 500 kilogs. inclusive, and separate parts for the same (Notes 75 and 77) (G.W.).100 kil.	25 00	25 00
572	Ditto, 501 kilogs. and above (Notes 75 and 77) (G.W.) 100 kil.	20 00	20 00
573	Other machinery, not specially mentioned, and separate parts for the same (Note 75) (G.W.).100 kil.	22 00	22 00
	Paper making machinery, ice making machinery, flour-mill machinery, machines for moulding ceramic pastes, and separate parts for the same (G.W.) (Treaty with Switzerland) .....100 kil.	—	18 50
574	Fillets of any material for cards; combs and heddles for looms; transmission belts for machinery, not specially mentioned; and slide-rings (runners) for continuous spinning and twisting machines (N.W.).....kilog.	1 00	1 00
	GROUP IV. Carriages and Vehicles (Note 81).		
575	Velocipedes, bicycles, and motor cycles, and separate parts for the same, including the motors (N.W.) kilog.	3 00	3 00
576	Invalid chairs and baby carriages (N.W.) .... ,,	1 00	1 00
577	Frames of iron or steel, with or without wheels, put together or not, and without motor, for railway and tramway carriages (G.W.).....100 kil.	25 00	18 00
578	The same, with motor, for tramways (G.W.) ,,	60 00	50 00
579	The same, weighing up to 1,000 kilogs. each, for ordinary road carriages, with or without motor (Note 77)(G.W.) .....100 kil.	100 00	80 00
580	The same, weighing more than 1,000 kilogs. (Note 77) (G.W.) .....100 kil.	120 00	100 00
581	Bodies of wood, in the white or unfinished, for all kinds of carriages, and wooden parts for the same (G.W.) .....100 kil.	50 00	50 00
582	Berlins of two seats, with or without folding seats in front, to be drawn by animals ..... each	700 00	700 00
583	Coaches and Berlins of four seats, and calashes with two *tableros*, with sliding seats, with or without hoods, to be drawn by animals ..... each	1000 00	1000 00
584	All other road carriages for passengers, with as many as six seats, to be drawn by animals....each	200 00	200 00
585	Other carriages to be drawn by animals, not specially mentioned.....each	300 00	300 00
586	Automobiles, open, with or without motor (Note 82)	Duty on chassis according to weight, plus 200 pesetas.	
587	Automobiles, closed, with or without motor (Note 82)	Duty on chassis according to weight, plus 320 pesetas.	
588	Ordinary drays and carts, steam propelled, closed or not (N.W.).....100 kil.	50 00	30 00
589	Other automobile drays and carts (N.W.) .. ,,	50 00	40 00
590	Drays and carts to be drawn by animals, and wheelbarrows (*carretillas*) (N.W.).....100 kil.	15 00	15 00
591	Railway carriages for passengers, 1st class, mixed 1st and 2nd class saloon carriages, sleeping cars, and dining cars (N.W.) ..... 100 kil.	28 00	28 00
592	Ditto, 2nd class, mixed 2nd and 3rd class, mail carriages, and special cars, not separately mentioned (N.W.) ..... 100 kil.	26 00	26 00
593	Ditto, 3rd class, and mixed 3rd class and luggage vans (N.W.) ..... 100 kil.	22 00	22 00
594	Tramway carriages for passengers, with or without motor (N.W.).....100 kil.	75 00	75 00
595	Railway waggons, luggage vans, and trucks of all kinds (N.W.) .....100 kil.	16 00	16 00
596	Balloons and aeroplanes .....each	500 00	500 00
	GROUP V. Vessels (Notes 83 and 84).		
597	Cargo vessels, of iron or steel, and composite vessels, moved by propellers actuated by machinery installed on board (Note 85)..... ton (burden)	12 00	12 00
598	The like vessels, for the transport of cargo and passengers (Note 86) ..... ton (burden)	14 00	14 00
599	The like vessels, for the transport of passengers only (Note 87) ..... ton (burden)	17 50	17 50
600	The like vessels, without interior motor, or sailing vessels ..... ton (burden)	10 50	10 50
601	Wooden vessels, moved by propellers actuated by machinery installed on board.....ton (burden)	17 50	17 50
602	The like vessels, without interior motor, or sailing vessels ..... ton (burden)	14 00	14 00
603	Vessels useless for navigation, for use as floating hulks in harbour or for breaking up (Note 88) ton (burden)	5 00	5 00
604	Floating docks, dredges, dump-scows, floating reservoirs, and other similar apparatus not to be used for navigation, with or without motor (Note 75) (N.W.).....100 kil.	15 00	15 00
605	Flotsam and jetsam from foreign vessels wrecked on Spanish coasts.....*ad val.*	8%	8%
	CLASS XII.—ARTICLES OF FOOD.		
	GROUP I. Meat and Fish.		
606	Birds, living or dead, and small game (N.W.)..kilog.	1 00	0 80
	Of Portuguese production and origin, imported by land.....	—	Free
	Game, living or dead, of Italian production and origin (N.W.) .....kilog.	—	0 50
607	Fresh or frozen meat (N.W.) .....100 kil.	20 00	12 00
	Fresh meat imported from Portugal by land in quantities *not exceeding* 3 *kilogs.* on each consignment	—	Free
608	Jerked beef (*tasajo*) and salt beef (*cecina*) (N.W.) 100 kil.	10 00	8 00
609	Hams (N.W.)..... ,,	50 00	50 00
610	Swine's flesh, salted bacon and lard (N.W.).. ,,	43 25	43 25
611	Butter, margarine, coco-nut butter or vegetable butter (N.W.) .....100 kil.	85 00	58 35
	Butter imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force) .....100 kil.	—	40 00
612	Salted cod fish and stock fish (*bacalao y pezpalo*) (N.W.).....100 kil.	36 00	24 00
613	Fish powder (N.W.) ..... ,,	36 00	18 00
	When imported from the countries mentioned in Groups I. and II. (while the Convention with Norway remains in force) .....100 kil.	—	2 00

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
614	Fish, fresh, or with the salt indispensable for its preservation (N.W.) .....100 kil.	36 00	24 00
	Of Portuguese production and origin, except salted cod:		
	Imported by land	—	Free
	,, directly by sea.....100 kil.	—	1 50
615	Fish, salt in kegs, smoked or pickled, except that in tins (N.W.).....100 kil.	18 00	12 00
	Of Portuguese production and origin, except fish in tins, and salted cod:		
	Imported by land	—	Free
	,, by sea.....100 kil.	—	2 00
616	Oysters for laying down for breeding, and other shell fish (Note 89) (see Disposition 12th G.) (G.W.) 100 kil.	5 25	5 25
	Imported from Portugal by land	—	Free
	Directly by sea .....100 kil.	—	3 00
617	Other kinds of oysters (see Disposition 12th G.) (G.W.).....100 kil.	12 00	12 00
	Imported from Portugal by land	—	Free
	Directly by sea .....100 kil.	—	8 00
	GROUP II.		
	Cereals and Leguminous Produce.		
618	Rice in the husk and rice waste (N.W.) ....100 kil.	5 30	5 30
619	,, husked (N.W.) ..... ,,	10 60	10 60
620	Wheat (N.W.) ..... ,,	8 00	8 00
621	Wheat flour (N.W.)..... ,,	14 00	14 00
622	Millet (N.W.) ..... ,,	3 00	3 00
623	Dari or sorghum (N.W.) ..... ,,	8 00	8 00
624	Maize (N.W.) ..... ,,	2 25	2 25
625	Barley and other cereals (N.W.) ..... ,,	4 00	4 00
626	Flour of the above cereals, including flour of millet, dari and maize (N.W.) .....100 kil.	8 00	8 00
627	Chick peas (N.W.) ..... ,,	6 00	6 00
628	Other dried leguminous products (N.W.).... ,,	6 00	4 40
	GROUP III.		
	Garden Produce and Fruits.		
629	Vegetables (*hortalizas*) (N.W.).....100 kil.	1 20	1 20
	Garden produce and green vegetables imported from Portugal by land.....	—	Free
630	Hazelnuts and almonds, shelled or not (N.W.) 100 kil.	16 00	16 00
631	Raisins, figs and dates, not for the table (Note 90) (N.W.) .....100 kil.	20 00	20 00
632	Ditto, for the table, and other fruits (N.W.) ,,	5 00	3 50
633	Sugar beets and refuse of grapes (G.W.) .... ,,	10 00	10 00
	GROUP IV.		
	Colonial Produce.		
634	Sugar, glucose, liquid caramel, and other similar products (N.W.) .....100 kil.	80 00	80 00
†635	Cocoa in the bean, not roasted, and cocoa husks, if the produce of Fernando Po, and imported directly therefrom (N.W.).....100 kil.	50 00	50 00
†636	Ditto, of other origin (N.W.) ..... ,,	120 00	120 00
†637	Cocoa, roasted, ground, cocoa in paste, and cocoa butter (N.W.).....100 kil.	200 00	200 00
†638	Coffee in the bean, not roasted, if the produce of Fernando Po, and imported directly therefrom (N.W.).....100 kil.	105 00	105 00
†639	Ditto, of other origin (N.W.) ..... ,,	140 00	140 00
†640	Coffee, roasted, ground; chicory, roasted or not, and other similar products (N.W.) .....100 kil.	250 00	250 00
†641	Cinnamon of all kinds, and imitations thereof (N.W.).....100 kil.	150 00	150 00
†642	Pepper, cloves, and other spices, and imitations thereof (N.W.) .....100 kil.	200 00	200 00
†643	Tea and imitations thereof, and "yerba mate" (Paraguay tea) (N.W.).....100 kil.	150 00	150 00
	GROUP V.		
	Oils and Beverages.		
644	Olive oil (Note 91) (N.W.) .....100 kil.	40 00	30 00
645	Alcohol and spirits (Note 92).....hectol.	160 00	160 00
646	Liqueurs, cognac, and other compound spirits (Note 92) .....hectol.	260 00	260 00
	Duty applicable to *rum* and *gin* up to 22° Cartier, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force) .....hectol.	—	160 00
647	Beer and cider .....hectol.	20 00	18 00
	Duty applicable to *beer*, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force).....hectol.	—	12 50
648	Sparkling wines (Note 92) ....litre	2 50	2 00
649	Liqueur wines, in casks or similar receptacles (Note 92) .....litre	1 50	1 00
650	Ditto, in bottles (Note 92) ..... ,,	2 00	1 50
651	Other wines, in casks or similar receptacles (Note 86) .....hectol.	65 00	50 00
652	Ditto, in bottles (Note 92) ..... ,,	80 00	62 00
	GROUP VI.		
	Fodder and Seeds.		
653	Seeds not elsewhere mentioned, and carobs (G.W.) 100 kil.	1 60	1 60
	Bulbs of flowering plants, so far as their importation is not prohibited by Disposition 12th, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force).....	—	Free
654	Bran (Note 93) (G.W.) .....100 kil.	3 00	3 00

† A surtax of 10 pesetas per 100 kil. (N.W.) is levied on the goods comprised in Nos. 635-643, both inclusive.

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
655	Fodder and cakes ("*pastas*") for cattle (G.W.) 100 kil.	1 00	1 00
	Fodder of Portuguese production and origin, imported by land.....	—	Free.
	GROUP VII.		
	Miscellaneous.		
656	Milk preserved, without the addition of other substances (Note 94) (N.W.) .....100 kil	75 00	75 00
	Milk in a natural state, of Portuguese production:		
	Imported by land	—	Free.
	,, directly by sea.....100 kil.	—	1 00
	Milk and cream in the natural state, sterilised or condensed, even in powder or blocks, with or without sugar (N.W.) (Treaty with Switzerland) 100 kil.	—	50 00
657	Tinned beef or mutton (N.W.) ..... ,,	40 00	25 00
658	Sardines, preserved in tins (N.W.) .....kilog.	0 40	0 25
C.659	Other food preserves, sausages (*embutidos*), mustard and sauces (Note 94) (N.W.) .....kilog.	2 00	1 50
	Prepared soups, without sugar, dry or liquid (N.W.) (Treaty with Switzerland) .....kilog.	—	0 50
660	Chocolate (N.W.) ..... ,,	3 00	3 00
661	Sweetmeats, fine biscuits, confectionery and jams, preserves in sugar, and non-medicinal syrups (Note 94) (N.W.) .....kilog.	3 00	3 00
662	Fine biscuits, without sugar (N.W.) ..... ,,	1 50	1 50
663	Eggs (N.W.).....100 kil.	20 00	15 00
	Of Portuguese origin:		
	Imported by land	—	Free.
	,, directly by sea.....100 kil.	—	12 00
664	Soup pastes, alimentary feculæ, bread and common biscuits (Note 95) (N.W.) .....100 kil.	25 00	20 00
	Bread imported by land from Portugal in quantities not exceeding 3 kilogs. each time	—	Free
665	Cheese (N.W.).....kilog.	0 80	0 60
	Duty applicable to cheese, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force) kilog.	—	0 25
	Hard cheeses, millstone-shaped, weighing each 40 kilogs. and upwards (N.W.) (Treaty with Switzerland) .....kilog.	—	0 20
666	Honey and molasses containing more than 50% of crystallisable sugar (Note 96) (N.W.).....100 kil.	80 00	80 00
667	Other molasses (Note 96) (N.W.)..... ,,	40 00	40 00
	CLASS XIII.—MISCELLANEOUS.		
C.668	Fans with ribs of bamboo, cane, or wood of any kind, covered with paper or cotton tissue; also the ribs (framework) separately (N.W.) ....kilog.	10 00	6 00
C.669	The same covered with tissues of silk, pure or mixed, or with feathers or leather (N.W.) .....kilog.	15 00	10 00
C.670	Fans with ribs of horn, bone or composition ("*pasta*") covered with paper or cotton tissue; also the ribs (framework) separately (N.W.) .....kilog.	12 00	8 00
C.671	The same, covered with silk, pure or mixed, or with feathers or leather (N.W.).....kilog.	20 00	15 00
C.672	Fans with handles or ribs of tortoiseshell, ivory, mother-of-pearl; also the ribs (framework) separately (N.W.) .....kilog.	35 00	25 00
673	Amber, jet, tortoiseshell, coral, ivory, mother-of-pearl unwrought (N.W.) .....kilog.	0 20	0 20
674	Ditto wrought, not combined with gold or silver, in the form of articles for personal adornment, ivory billiard balls; also combs of these materials (N.W.) kilog.	5 00	5 00
675	Ditto wrought, in the form of other articles (N.W.) kilog.	3 75	3 75
676	Horn, whalebone, celluloid, meerschaum, ebonite, bone and composition (pasta) in the rough (N.W.) kilog.	0 10	0 10
677	Ditto wrought, not combined with gold or silver, in the form of articles for personal adornment, also combs of these materials (N.W.).....kilog.	3 00	3 00
678	The same wrought, in the form of other articles, and whalebone and horn cut into sheets or strips (N.W.) kilog.	2 00	2 00
	Walking sticks and sticks for umbrellas or parasols:		
679	Without handles, or with wooden handles without incrustations (Note 97) 100	25 00	25 00
680	With handles of other materials or of wood with incrustations (Note 97) 100	50 00	50 00
	Buttons, studs and links:		
681	Of horn, vegetable ivory, bone, ivory, mother-of-pearl, composition, porcelain, or glass (N.W.) kilog.	3 00	2 50
682	Of metals other than gold or silver (N.W.).... ,,	3 00	2 00
683	Other buttons and studs, whether combined with trimmings or not (N.W.) .....kilog.	4 50	4 00
684	Paint brushes and artists' painting brushes of all kinds (N.W.).....kilog.	3 00	1 00
685	Brushes of all kinds, without backs, or with handles or backs of wood without incrustations (Note 98) (N.W.) .....kilog.	2 10	2 10
686	Ditto with backs or handles of wood with incrustations, or of other materials, except gold and silver (Note 98) (N.W.).....kilog.	4 00	4 00
687	Brooms of bristles (*cerda*), with or without admixture of vegetable fibres used in cleaning floors, walls, and carriages (N.W.) .....kilog.	1 00	1 00
688	Cartridges without projectiles or bullets, for firearms permitted (Note 99) (N.W.) .....100 kil.	90 00	75 00
689	Cartridges with projectile or ammunition, for firearms permitted (Note 99) (N.W.) .....100 kil.	72 00	60 00
690	Priming or percussion caps for firearms permitted, and those for mines (Note 99) (N.W.) kilog.	2 10	1 75

CLASS XIII.—MISCELLANEOUS—continued.

No.	Goods.	Duties. First Tariff. Pes. c.	Duties. Second Tariff. Pes. c.
691	Cases of fine wood, leather, lined with silk, and others of similar kinds, fitted up or not, for writing, sewing, the toilet, or to hold perfumery, liquids, or food (N.W.) ....kilog.	7 00	5 00
692	Cases of common wood, cardboard, wickerwork, and other similar kinds, fitted up or not, for the same uses (N.W.) ....kilog.	3 00	2 00
	According to the treaty with Switzerland cases (etuis) simply upholstered, of turned or carved lime, cherry or walnut wood are dutiable under No. 692.		
693	Artificial flowers and leaves, made of cloth, natural leaves and flowers, painted or prepared, and component parts thereof (N.W.) ....kilog.	12 00	12 00
694	Wreaths composed of various materials, in imitation of flowers or plants (N.W.) ....kilog.	8 00	6 00
695	India-rubber, gutta-percha, and other similar materials, unmanufactured, or manufactured into threads (G.W.) ....kilog.	0 06	0 06
696	Ditto, manufactured into hose pipes or tubes, rings, and sheets, whether or not they are strengthened with iron or brass wire, cloth, or other materials (N.W.) ....kilog.	2 00	1 30
697	Ditto, in the form of transmission belts, washers, packing for machinery, discs or valves, and horseshoes, whether or not they are combined or strengthened with other materials or not, and solid tyres, exclusively of india-rubber, for carriages (N.W.) ....kilog.	3 00	2 00
698	Solid tyres (bandages) of india-rubber with metallic mounting (*armadura*) (N.W.) ....kilog.	3 00	1 20
699	India-rubber, gutta percha, and other similar materials in the form of covers (*cubiertas*) or inner tubes for wheels of carriages or other vehicles (N.W.) ....kilog.	5 00	2 70
700	Ditto, manufactured in the form of elastics for boots and shoes, braces, garters, and similar articles (N.W.) ....kilog.	3 00	2 70
	Treaty with Switzerland (N.W.) .... ,,	—	2 00
701	Ditto, manufactured in the form of waterproof tissues, in the piece or cut (Note 100) (N.W.) kilog.	5 00	3 60
702	Ditto manufactured into waterproofs and other articles of clothing, whether sewn or not (Note 100) (N.W.) ....kilog.	8 00	5 60
703	Ditto, manufactured in the form of boots and shoes, even if having part of other materials, except leather (N.W.) ....kilog.	4 00	3 00
704	Ditto, manufactured in any other form, except instruments toys, and writing materials (N.W.) ....kilog.	6 00	4 00
705	Oilcloth and waxcloth for flooring and for packing, including linoleum and linecrusta (Notes 2 and 101) (N.W.) ....kilog.	0 40	0 40
706	Oilcloth and waxed cloth of other kinds (Note 101) (N.W.) ....kilog.	1 00	1 00
C.707	Toys and games, except those of ivory, tortoise-shell, mother-of-pearl, gold or silver (N.W.) ....kilog.	4 00	3 00
	Musical boxes of all kinds and sizes, (N.W.) (Treaty with Switzerland) ....kilog.	—	1 50
708	Argand and other lamps, chandeliers and candelabra for lighting; also separate parts of the same, except glass chimneys and reservoirs, and lamp shades or reflectors (N.W.) ....kilog.	2 50	1 80
709	Writing materials, except those of gold or silver, not specially mentioned (N.W.) ....kilog.	2 50	1 50
	Umbrellas and sunshades:		
710	Covered with silk tissues ....each	4 00	3 00
711	,, with other kinds of tissue .... ,,	2 00	1 50
712	Sunshades, with framework of cane, covered with paper ....each	0 90	0 90
713	Oil paintings .... ,,	1 00	1 00
714	Felt bodies for hats, not blocked and not trimmed, also caps (Note 102) ....each	1 50	1 00
C.715	Hats and caps of straw (N.W.) ....kilog.	20 00	14 00
C.716	Of palm, rush, shavings or cardboard (N.W.).... ,,	3 00	2 00
C.717	Of other materials, shaped (*armados*), and finished, without millinery (Note 102) ....each	4 00	2 50
	Felt hats, shaped and trimmed, without millinery, of Italian production and origin:		
	(*a*) of wool felt ....each	—	1 50
	(*b*) of hair felt .... ,,	—	2 00
C.718	Hats and caps of all kinds and materials, trimmed with millinery ....each	10 00	7 00

EXPORT DUTIES.

No.	Goods.	Duty. Pesetas.
1	Cork in lumps or sheets ....100 kil.	5 00
2	Rags of linen, cotton, or hemp, and worn articles of the same materials .... ,,	4 00
3	Rags of wool .... ,,	1 00
4	Bones in the natural state or calcined .... ,,	0 50
5	Galena and litharge of all kinds, and other lead ores (1) (2) .... ,,	1 50
6	Argentiferous lead (1) (2) .... ,,	1 00
7	Iron ore .... ,,	0 02
8	Copper ore (3) .... ,,	0 16
9	Copper matté .... ,,	2 00

(1) For the export clearance of these ores and metals, and for the proof of their importation into foreign countries, the regulations established or hereafter to be established shall be observed.

(2) "Argentiferous lead" means lead containing more than 30 grammes of silver to each 100 kilogrammes of lead.

(3) Copper ores containing 2½ per cent. or less of copper shall not be dutiable as copper ores.

SURTAXES.

The under-mentioned products, imported into the Peninsula or Balearic Islands, proceeding from Europe or shipped in a European port, shall, in addition to the duties stipulated in the Tariff, be subject to the following surtaxes:

No.	Articles.	Rate of Surtax. Pesetas.
1	Petroleum, crude or refined ....100 kil.	0 50
2	Cocoa-nut and palm oil .... ,,	1 50
3	Indigo .... ,,	20 00
4	Cotton raw (see Disposition 9th) .... ,,	2 50
5	Manila hemp, agave, and jute, raw .... ,,	1 00
6	Hides and skins, not tanned (see Disposition 9th) .... ,,	3 00
7	Cocoa .... ,,	7 80
8	Coffee .... ,,	9 00
9	Cinnamon .... ,,	9 60
10	Cloves .... ,,	12 60
11	Pepper .... ,,	12 60
12	Tea .... ,,	9 60

REMARKS.

1. The surtaxes provided in this tariff apply to the products therein named *when of extra-European origin but imported from a European country either by land or sea.*

In case of voluntary transhipment in European ports, the duties established in this Tariff will be levied.

2. To be entitled to exemption from the surtax, the products enumerated in this Tariff must be accompanied by certificates of origin if of European production.

3. Crude petroleum from America arriving in Spain in tank vessels which have called at a French port and discharged part of their cargo at such port, is exempt from the surtax, provided that the quantity of petroleum destined for Spain comes with through bill of lading from America, that the quantity discharged in the French port is certified by the Customs authorities there, and that the certificate is viséd by the Spanish Consul. Vessels proceeding from America with a cargo of untanned hides or skins, raw cotton and staves, destined for various Spanish ports, after having entered at one or several ports of the Peninsula and given the undertaking required by Art. 68 of the Customs regulations, may call at Oran in order to discharge the quantities of the above-mentioned goods which, under through bill of lading and included in the corresponding manifest they carry for that place, and may then continue their journey to other Spanish ports without the cargo destined for such other ports losing the benefit of direct shipment, provided that the vessels observe the itinerary indicated in the waybill.

MONOPOLY DUTIES ON IMPORTATION OF MANUFACTURED TOBACCO.

No.	Articles.	Duty Pesetas.
1	Cigars in bulk ....kilog.	40 00
2	,, in boxes .... ,,	40 00
3	Cigarettes .... ,,	25 00
4	Cut tobacco .... ,,	25 00

REMARKS.

1. Manufactured tobacco (cigars, cigarettes, and cut tobacco) shall be dutiable together with the weight of interior packages or receptacles in which presented to the Customs, whatever be the quantity, quality or nature thereof, but exclusive of the weight of the outside case or receptacle enclosing the other containers.

2. Cigarettes and cut tobacco imported in bulk in rough receptacles shall be dutiable after deducting the weight of such receptacles containing and used to transport them.

3. Cigarettes of cut tobacco wrapped only in tobacco leaf are regarded as cigars; while those rolled in paper even with an outside wrapper of leaf tobacco are regarded as cigarettes.

4 The Tobacco Monopoly Company is alone authorised to clear through the Customs tobacco destined for private persons, on compliance with the formalities prescribed in Art. 21 of the regulations of Feb. 21, 1901. The Company will charge by way of commission, and in addition to the monopoly duties, 12% on the original value (value at factory) of cigars, and 25% on the value of cigarettes or cut tobacco proceeding from abroad.

NOTES.

NOTE 1.—Coal, coke, and briquettes shall be cleared in conformity with the weight indicated in the certificate issued to the master of the vessel by the Spanish Consul at the port of shipment, showing the quantity received on board according to the charter-party and the bills of lading, which documents the Consul shall demand to see for the purpose. Before the discharge of the coal the Customs Officials shall visit the vessel conveying it, and the approximate weight of the cargo shall be calculated from the empty space in the hold and the net tonnage of the vessel, it being considered that each cubic metre of net tonnage corresponds to 800 kilogs. of coal or briquettes, or 450 of coke. If the result of this calculation differs from the weight as shown on the manifest and declared, the coal shall be weighed. Whatever the method employed in assessing duty, a written record shall be kept of the manner of verification adopted, and of the Customs official or officials by whom the operation was performed.

NOTE 2.—Tarred tissues weighing more than 10 grammes per sq. decimetre shall be dutiable under this heading; and under Tariff No. 705 if such tissues are of less weight. Tarred paper, whether or not lined with tissue, weighing 350 grammes or more per sq. metre, shall be dutiable under this heading; tarred paper of less weight shall be dutiable under Tariff No. 431.

NOTE 3.—As mineral oils dutiable under this No. will be considered all such as, when distilled at a temperature of 300°, leave a residue of 80%; emit inflammable vapours below 150°; rise in temperature more than 3° when treated with concentrated sulphuric acid; contain more than 10% of their volume of tar and leave a solid residue of more than 3% of the liquid distilled. Oils which do not fulfil these conditions and not included in Nos. 22, 23 or 24, will be classed as lubricants in No. 25. For every shipment of petroleum and mineral oils under Tariff Nos. 19, 20, 22, 23 and 24, a sample of 200 cubic centimetres shall be taken for every 50 cases, and a like quantity for every 10 barrels, or for each tank comprised in one declaration and belonging to the same class. If the oil is of different classes, the mixture shall be made by classes, the quantity of each class being recorded.

These samples shall be mixed in a large vessel, and when the examination of the shipment is concluded 2 litres shall be taken from them and put into separate bottles, which shall be sealed and furnished with labels signed by the Customs officers and the interested party, and forwarded to the Director-General of Customs for examination. As regards products under Tariff Nos. 19 and 20, 1 kilog. will be taken if solid.

The declared tariff number shall be applied and the duty levied immediately, and the importer shall be bound by the results of the analysis, the clearance not being considered final until such result is known.

The samples shall be analysed within one month, and the interested party shall have the right to be present when the samples are opened and analysed, and to appeal to the Minister of Finance from the decision of the Direction. When, in appealing, the interested party requests a new analysis, he shall bear the expense of such analysis if the decision of the Direction is sustained. In contrary cases, the expenses shall be borne by the Administration.

If the interested party desire to be present at the analysis, he must request permission in writing when he signs the label of the sample.

When petroleum and mineral oils are imported in tanks or reservoirs fixed on board vessels, clearance shall be carried out in the following manner, provided that the port arrangements admit of it:

1st. The petroleum or oil shall be extracted through a tube from the ship-tank by a steam pump, and shall be run into a reservoir or reservoirs which shall be called "first."

2nd. These reservoirs shall be provided with a tap to conduct the liquid to two receptacles of tin-plate or iron.

3rd. Each of these two receptacles shall be placed on a balance, the tap leading thereto shall be opened, and when the receptacles are nearly full and the balance tends to become level, the flow of petroleum shall be decreased, and the tap shall be closed completely when the needle indicates the weight placed beforehand in the pan.

4th. The weight being determined, the liquid shall be poured out, and the weight of each empty receptacle found, the official charged with the clearance taking a note of the results.

5th. The petroleum or oil once weighed, shall be run out from each receptacle through a tube placed in its lowest part, which tube shall fit into another tube leading to a second reservoir, from which the liquid will be transported to the manufactory; and

6th. The Administration will take care to exercise the greatest vigilance, unfitting the tubes at the end of the daily clearance or removing the cocks of the same, in order to prevent the interests of the Revenue being prejudiced on account of leakage or other causes.

NOTE 4.—By "oleonaphtha and lubricating oils" in No. 25 of the Tariff are to be understood mineral oils, used chiefly for lubricating machinery, which do not emit inflammable vapour below 150°, and which when treated with concentrated sulphuric acid do not rise more than 3° C. in temperature, and must contain less than 10 per cent. by volume of tar. The solid residuum left after the distillation of such oils is not greater than 3 per cent. of the weight of the distilled liquid. The temperature at which the distillation is to be carried out in order to obtain the said residuum is to be that at which the distilled liquid decomposes, leaving the residuum.

Oils which emit inflammable vapours below 150°, shall not be regarded as oleonaphthas; but in the case of a mixture made in order to elude the duty fixed by No. 25, this duty shall be applied in accordance with Section 21 (c) of Disposition 4th.

NOTE 5.—The benzine referred to in No. 26 is that of bituminous coal (*hulla*). It differs from gasolene or petroleum benzine by the fact that, when treated with a mixture of concentrated sulphuric and nitric acid it emits an agreeable aromatic odour, whereas gasolene does not emit any pleasant smell, and by the fact that a crystal of iodine colours benzine a more or less yellowish red, and imparts to gasolene a purple colour.

NOTE 6.—Glass of the natural colour of the component paste, which colour, therefore, is not due to the addition of any colouring substance, shall be regarded for the purpose of tariff classification, as uncoloured glass.

NOTE 7.—The rubbing (*desgaste*) necessary to remove mould marks shall not be regarded as cutting.

NOTE 8.—Glass strengthened with iron wire, and glass ribbed, frosted, or with relief work, of a thickness of from 4 to 12 mm., shall pay duty under No. 34, and that of greater thickness under No. 33.

NOTE 9.—Frames of mirrors shall be dutiable according to kind, if the duty applicable thereto is greater than that applicable to the mirrors.

NOTE 10.—Only bricks, squares, and tiles of baked earth or clay, rough, such as are employed in the construction of walls, furnaces, &c., are included in this number.

NOTE 11.—The term "jewellery" or (*joyeria ó alhajas*) includes all small articles, whatever their standard of fineness, intended generally for the adornment of the person.

The term gold or silver ware (*vajilla*) includes writing, toilet, and other domestic utensils, articles for the service of churches, and all large articles serving as ornaments in houses. In clearing wares (*vajilla*) not entirely composed of gold, silver, or platinum, a reasonable reduction shall be made from the total weight for the weight of the other materials, which shall be dutiable under the appropriate tariff numbers.

Gold, silver, or platinum wire is dutiable under No. 52, wire which passes through the holes of the English wire gauge being regarded as wire for this purpose.

NOTE 12.—In order to distinguish gilt articles, they shall be rubbed with warm alcohol, and then tried with a drop of nitric acid. If the articles are varnished, the varnish disappears with the alcohol, and the nitric acid takes effect; if they are gilt, they are not affected by the alcohol or the nitric acid. Silvered articles are to be filed sufficiently to disclose under the surface plating the colour of the principal metal; or again, if a portion of the silvered metal is dissolved in nitric acid, the silver, should any exist, is precipitated on the addition of hydrochloric acid, chloride of silver being formed, soluble in ammonia, and having the other properties of this substance.

NOTE 13.—By (*tochos*) is understood crude wrought or rolled iron or steel, generally imported in the form of rectangular or rhomboidal lumps or prisms, with the edges rounded off, having grooves running in different directions, produced in the process of compression, provided that the minimum transverse dimensions are 10 by 10 centimetres. In case of doubt samples of the goods must be sent to the Laboratorio Metalografico de la Escuela de Minas. When the *tochos* have been rolled to dimensions smaller than those indicated above, the goods being known as "*palanquilla*" and "*llanton*," they will be classified as bars, and be assessed for duty under Tariff No. 59.

NOTE 14.—In order to be dutiable under this number, articles must be incapable of serving any other purpose than that of being cast in iron or steel works, or must be waste articles destined for use in the production of copper by cementation.

Rail bars (*barras carriles*) shall not exceed 1 metre in length.

NOTE 15.—Iron bars are to be distinguished from plates or sheets by the fact of the latter having their edges trimmed, while the bars retain their rough edges resulting from the action of the rolling-mill.

NOTE 16.—In polishing sheet iron, it is first washed in a solution of sulphuric acid to remove the oxide of iron, and then passed through hard polished cylinders. Common sheet iron may therefore be distinguished from polished sheet iron by scales of oxide of iron detaching themselves from the former when one of the corners is doubly bent; this does not occur with polished sheet iron.

NOTE 17.—For the application of Nos. 67 and 68 of the Tariff, the minimum thickness of the tube walls will be taken.

NOTE 18.—Rough pieces of iron or steel, neither turned, adjusted nor polished, even if intended for machinery, shall pay duty under Nos. 72-75, according to weight, except those pieces which, though presenting the same characteristics, are specially classified in other numbers.

NOTE 19.—Wheels weighing less than 100 kilogs., for railway and tramway carriages and waggons shall be dutiable under No. 80.

When wheels are presented in parts, they shall be dutiable, provided they be complete, under numbers 79 or 80, according to their weight; but if they are not complete they shall be dutiable under No. 80.

NOTE 20.—By "wire" is understood any metal thread, whatever the shape of its transverse section may be, which can be passed through the English gauge; when the section is not cylindrical the number of the Tariff embracing the smallest diameter of the section shall be applied.

NOTE 21.—The number of threads in the case of articles dutiable under Nos. 102 and 103 is half the sum of the warp and weft threads of the gauze.

NOTE 22.—The thickness of screws and coach screws, shall be that at the thickest part, where the rod has not been threaded.

NOTE 23.—No. 122 includes kitchen knives, scissors for use in arts and crafts, sewing needles exceeding 6 centimetres in length and of a maximum diameter of more than 1 millimetre, and also those of which the length is less than 6 centimetres with a maximum diameter exceeding 2 millimetres.

NOTE 24.—All needles for sewing and embroidering whose length and thickness in their maximum diameter does not exceed 6 cms. and 1 mm. respectively, are included under this number.

NOTE 25.—Unfinished parts of side-arms and fire arms shall be dutiable according to kind and condition. By unfinished parts is understood those parts not smoothed and wanting filing.

NOTE 26.—Metallic alloys into which copper enters in less proportion than 2 per cent. of the weight of the article are not considered as alloys of copper. Such alloys shall pay duty according to the tariff numbers to which they correspond, leaving the copper out of account.

NOTE 27.—Articles made of metallic alloys into which aluminium, nickel, or cobalt enters in less proportion than 2 per cent. of the weight of the article, are not regarded as of aluminium, nickel, or cobalt respectively. Such articles shall be dutiable according to the tariff number to which they correspond irrespective of said metals.

NOTE 28.—In accordance with the law of the 6th July, 1892, the Customs will mix 1½ per cent. of wood tar or petroleum with all cotton or rape-seed oil imported. The cost of the materials used for denaturing these oils will be borne by the importer.

NOTE 29.—Products with alcoholic base are subject, in addition, to a tax of 25 *pesetas* per hectolitre of liquid, whatever may be the proportion of alcohol, in accordance with the provisions of the law of December 10, 1908, and the Royal Decree of December 25, 1909, regulating the taxation of alcohol.

NOTE 30.—The colours included in this number are those composed of a metallic base, which are used mixed with oil or with turpentine, and are generally insoluble in water, alcohol or ether; they are rarely crystallised, and are almost always in powder or lumps, such as white lead, chrome yellow, vermillion, Prussian and cobalt blue, English green, and "parrot" (*papagayo*).

NOTE 31.—This No. includes artificial colouring materials which in neutral, acid or alkaline bath, dye textile fabrics, either with or without the addition of mordant. They are all destroyed by the action of heat.

NOTE 32.—In the application of these rates of duty, it is to be understood that the paste must be damp; and that when colours are imported in lumps completely dry they must pay duty under No. 204.

NOTE 33.—Products included in this number shall be dutiable hereunder, even if imported in capsules.

NOTE 34.—This product is subject, in addition to the Customs duty, to a consumption tax of 0.04 *peseta* per kilog. in accordance with the law of March 18, 1900.

NOTE 35.—The products or substances included in Nos. 243 to 247 shall be examined by the pharmaceutical inspectors who, with the Customs officials, will attest the declarations in the following form: "The goods cleared are as expressed in the declaration, and are (or are not) admitted to importation by virtue of their formulas having been published (state where), or their composition having been ascertained by analysis made by ——."

NOTE 36.—All medicinal wines, whether containing natural or added sugar or not, are included under this number.

NOTE 37.—Saponified greases, even those imperfectly saponified, and soaps of any degree of purity, unperfumed, are dutiable under this number.

NOTE 38.—By virtue of Art. 68 of the Ordinance of December 10, 1908, concerning the taxation of alcohol and subsequent explanations, the importation of anise or anetol essence, rum, cane spirit, cognac, gin, anisette, curaçoa, maraschino and whisky is only allowed on production of evidence by the importers or their agents that they are registered as manufacturers of compound spirits or liqueurs, in which case the Customs will send a permit with the goods to their point of destination to prove that they have been duly cleared. Chemists, manufacturers of perfumery and confectioners may also import the above-mentioned essences so long as the quantity does not exceed 3 kilogs.

NOTE 39.—By "explosive compounds" are understood not only dynamite, under any of its different formulas or compositions, but also fulminants, *gomas*, nitro-glycerine, smokeless or white powders, and in general any explosive preparation which cannot be regarded as ordinary sporting or mining powder. Favier explosives, commonly called *nitramites*, are considered as explosive compounds.

To determine the duty payable on caps of all kinds for mines, each 1,000 caps shall be taken as equivalent to 1 kilog. of explosive compound. As

regards miners' fuses, 200 metres (20 rolls equal to 1 bundle "*mazo*") shall be considered as equivalent to 1 kilog. of mining powder.

NOTE 40.—Art. 3 of the Law dated June 10, 1897, authorised the Government to grant a monopoly for the manufacture and sale of gunpowder and explosives. By Royal Decree of July 31, 1897, this concession was adjudicated for a term of twenty years to the *Sociedad Union Espanola de Explosivos*, whose head office is at Bilbao, and the terms of the contract were set out in Royal Ordinance of September 1, 1897. The clauses relating to the application of the tariff are the following:

1st. The concessionnaire company or its duly authorised representatives shall, from and after this date, be alone entitled to manufacture and sell in the Peninsula and adjacent Islands, and import from abroad, gunpowder and explosives, subject to the exceptions referred to in sections 16, 28 and 29 of the conditions of monopoly dated June 12, 1897.

The exceptions referred to apply to gunpowder and explosives intended for the War and Marine Departments and to those hereinafter enumerated.

5th. So long as the company does not manufacture sporting powder similar to foreign powder marked F., F. F., F. F. F., and T. B. Diamond, white "Ambite Schulze" powder and the like, private persons are allowed to import the same in boxes of ¼ and ½ kilogramme each, as well as cartridges loaded therewith and caps for the latter. Nevertheless these products can only be withdrawn from the Custom House of arrival after discharging the duties provided in the tariff, and paying to the concessionnaire company the royalties mentioned in Section 16 of the above-stated conditions of monopoly, at the following rates, namely:—

	Pesetas.
For every ¼ kilog. box of black powder of above marks	1 35
,, ,, ,, ,, white ,, ,,	2 85
,, ½ ,, ,, black ,, ,,	2 75
,, ,, ,, ,, white ,, ,,	5 75
,, 100 cartridges loaded with black powder of above marks	3 50
For every 100 cartridges loaded with white powder of above marks	6 50

NOTE 41.—To distinguish raw cotton from absorbent cotton it is sufficient to throw the cotton into a vessel of water; absorbent cotton is rapidly submerged, whereas raw cotton floats on the liquid, returning to the top if it is thrust by force to the bottom.

NOTE 42.—To ascertain the number of a cotton yarn according to the English system any number of metres of yarn may be taken, and this number is to be multiplied by the invariable factor 59 (the weight in centigrammes per metre of No. 1 single cotton yarn), and the product is to be divided by the weight in centigrammes of the length of yarn tested. The quotient multiplied by the number of threads will give the corresponding English number, to which 7 or 10 per cent. is to be added in the case of yarns of more than one thread according as the yarn is only twisted, or twisted and dyed.

NOTE 43.—The number of threads is to be determined by taking half the threads contained in a square of 6 millimetres, counting both the weft and the warp. The instrument known as the "thread counter" is to be employed for this purpose.

NOTE 44.—Ribbons and tapes over 5 cm. wide shall be dutiable as the corresponding tissue, in the case of haberdashery (trimmings) wound on boards of wood, paste, or similar material, 10 per cent. shall be deducted from the net weight.

NOTE 45.—To ascertain the number of the yarn, any number of metres of yarn may be taken, and this number is to be multiplied by the factor 165 (the weight in centigrammes per metre of No. 1 yarn), and the product is to be divided by the weight in centigrammes of the sample tested; the quotient gives the number of the yarn.

Jute thread twisted, of one strand, whose thickness is equal to, or less than No. 1 English, shall be regarded as jute yarn, and thread of greater thickness as cord.

NOTE 46.—In determining the weight per sq. metre, a tolerance of 4% shall be allowed.

NOTE 47.—Wool which, after being washed with sulphide of carbon, is found to have lost more than 30 per cent. of its weight, will be regarded as unwashed wool.

NOTE 48.—By waste of woollen and worsted yarns (*barbas de estambre*) is understood the waste of yarns obtained in the manufacture of woollen tissues.

NOTE 49.—Haberdashery of wool with admixture of vegetable fibres, which contain less than 40 per cent. of wool, shall be dutiable under Nos. 311 or 344 of the tariff, according to the nature of the vegetable fibres present in the mixture.

NOTE 50.—Silk, the filaments of which are less than 20 centimetres in length, is considered as waste silk.

NOTE 51.—Trimmings containing less than 40 per cent. of silk shall not be regarded as silk trimmings, and shall be dutiable according to the proportion in which the other textile fibres enter into the mixture.

Galloons and ribbons of silk up to 7 cms. wide with admixture of other textile fibres shall be dutiable under No. 405 whatever be the quantity of silk they contain.

NOTE 52.—This number only applies to paper pulp perforated in such a manner that it can be used for no other purpose than the manufacture of paper or pasteboard. When the pulp is not perforated, the Customs will cut the sheets, at the expense of the importer, so that it may not be utilised for any other purpose. Pulp not perforated is dutiable as common pasteboard.

NOTE 53.—Paper of which the dimensions exceed 45 by 57 cms. if it is in sheets, or of which the breadth exceeds 30 cms. if it is in rolls or on reels, shall be regarded as uncut paper.

NOTE 54.—To distinguish paper containing mechanical pulp, it suffices to throw on the paper a drop of a solution "fluoroglucin" which will produce a red colour on paper containing mechanical pulp, but will not produce any sensible colouring on other paper.

NOTE 55.—Paper weighing less than 20 grammes inclusive per sq. metre shall be regarded as paper for wrapping fruit; paper of greater weight shall be dutiable under Nos. 408 to 411. This No. includes only ordinary packing or wrapping paper containing mechanical pulp and weighing more than 75 grammes per square metre.

NOTE 56.—Under this No. are included paper in imitation of lace, balloons and lanterns of paper, confetti, paper serviettes, etc.

NOTE 57.—In order that strips of paper may be dutiable under No. 419, the breadth of the strips must not exceed 18 mm. Strips of greater breadth shall be dutiable under the number in which the paper, according to kind, is included.

NOTE 58.—The bindings shall be dutiable separately, according to kind.

NOTE 59.—The authors or publishers of works in Spanish, printed abroad, are the only persons who may, on payment of duty, introduce the same into Spain fifteen days after a bibliographic notice has been published in the *Gazette* by the Ministry of Public Works (*Fomento*). This notice once published is sufficient to authorise subsequent importations, except in the cases of distinct editions or of copies which do not accord in some detail with the notice published, a new authorisation being necessary in such cases. Periodicals printed abroad in the Spanish language do not require previous authorisation for their introduction into Spain.

According to the Treaty with Switzerland, books included in this No. and bound in boards or cloth will be regarded as unbound books, and cardboard cases, even covered with paper or cloth, in which such books are contained, will not be liable to any duty.

NOTE 60.—Blank postcards are included under number 430 but picture or photographic postcards shall be dutiable, like prints, under No. 429.

The following are also dutiable under No. 429:

1. Articles furnished with ornaments of textile threads, powder, glass or common metal.

2. Spaces or lines placed at the foot of sacred pictures, to be filled up by writing or printing, are without influence on the tariff classification of these articles. (Treaty with Switzerland.)

NOTE 61.—Boxes of pasteboard lined with paper, which serve for packing handkerchiefs, shirtfronts, buttons, tissues in the piece, and other similar articles, are free of duty in accordance with Disposition 5th.

NOTE 62.—Wood destined for the manufacture of wood pulp for paper-making is dutiable under No. 448 if the following conditions are fulfilled:

1. That the wood is of pine or fir, and free from resin.

2. That it is imported in pieces, with or without bark, that it has not been worked by hand in any way, and that it does not measure more than 2·13 metres in length by 20 cms. in diameter.

3. That the importers are manufacturers of wood pulp for paper-making.

4. That the local authorities duly certify that the wood has been used in the manufacture of pulp, cardboard, or pasteboard. Importers must enter into a bond for the payment of the difference of duty between Tariff Nos. 441 and 448, the bond to be cancelled on presentation to the Customs of the certificate mentioned above.

NOTE 63.—Slabs of marble, for furniture, if imported separately from the articles to which they belong, are dutiable under No. 3 of the Tariff.

NOTE 64.—All working effected by machine or by centring-chisel constituting an ornamentation, whether carried out directly on the article of furniture or made separately and applied afterwards, shall be regarded as carving.

NOTE 65.—The standard height of horses, &c., is 1·47 metre, measured with a tape from the hind part of the left front hoof perpendicularly up to the highest part of the withers.

NOTE 66.—To determine the age, the cattle shall be examined by a veterinary surgeon, who shall deliver a certificate accordingly.

NOTE 67.—Cows giving milk and those evidently in calf are included under No. 484.

NOTE 68.—Cattle more than one year old shall be dutiable under this number; others under Nos. 484 and 485.

NOTE 69.—Lard with waste of food, called kitchen refuse, is included in this number, provided it has been denatured by adding 1 per cent. of its weight of caustic soda.

NOTE 70.—Piano cases, strung, shall pay as pianos, though they be not imported with all the pieces which together constitute that instrument.

NOTE 71.—All clocks furnished with an alarm bell or other warning apparatus, and not running longer than 48 hours, are considered as alarm clocks, whether having one mechanism for the dial and alarm, or separate mechanism for each.

NOTE 72.—Cases, stands, glass covers, and other accessories, even when belonging to alarm clocks, are dutiable as manufactured articles of the material of which they are composed.

When clock-works are imported within cases, on stands, &c., and the importer does not wish to separate them for the assessment of duty, the works and the dial will be reckoned as weighing 500 grammes in the case of alarm clocks, and 2 kil. in the case of wall and table clocks.

NOTE 73.—Cable or wire, uncovered, shall be dutiable in accordance with the tariff number under which the wire, by reason of its kind and condition, is classified.

NOTE 74.—By agricultural machinery, dutiable under No. 553, shall be understood the machinery employed by farmers and agriculturists for preparing the ground, gathering the crops and cleaning them: also machinery used for crushing grapes and olives; and machinery for dairy work (milk, butter and cheese).

The motors and hoisting apparatus (*malacates*), including electrical, of agricultural machinery, shall be dutiable under No. 553, provided the importer affords proof that the motors &c. are destined exclusively for use in agriculture.

Landlords and tenants who at present enjoy the advantages of the Law of June 3rd, 1868, shall pay on implements, instruments, and machines intended exclusively for agricultural purposes an import duty of 1 peseta per 100 kilogrammes. For this purpose, however, the importer will undertake to pay the higher tariff rates unless, within a reasonable time to be fixed by the Customs, he produces a certificate signed by the Mayor of his locality specifying the denomination, class, and weight of the agricultural implements, instruments, and machines employed on the respective estates, together with a further certificate from the proper authorities to the effect that the estate in question is in enjoyment of the privileges of the aforesaid law. If he fails to produce these two documents, he shall pay the full duties provided in the Tariff.

NOTE 75.—For the definition of parts of machinery, the following rules will be observed:

1st. A separate piece of a machine is understood to be any article not expressly specified under some heading of the Tariff, which by its shape and the condition in which it is presented for clearance, though not completely finished, can only be used, and can only be considered as destined, for a machine, which, if finished, would pay under one of the headings of the Tariff referring to machinery.

2nd. Tubes, bars, axles, screws, sheets, plates, boiler bottoms wire, and other articles expressly tariffed, must pay duty accordingly even though they be destined for machinery.

3rd. In order that hose pipes, filters, and cloths, or blankets of wool, linen, cotton, or other textile fibres employed in manufacturing processes, may be dutiable as machinery, evidence as to the industry or factory for which they are destined must be produced.

4th. Tools, implements, and utensils employed in the arts and in industry cannot be considered as detached parts of machinery, and must pay duty according to the materials of which they are composed.

NOTE 76.—By multitubular generators is understood generators formed of rows of tubes, through which the heat circulates internally and externally.

NOTE 77.—As regards machines and other manufactures included in Class 11, classified under different tariff Nos. according to their weight, the tariff No. applicable shall be determined by taking the net weight of the goods.

NOTE 78.—Separate parts of copper or copper alloys combined with other materials shall also be dutiable under this number, provided that the copper or copper alloy predominates in weight.

NOTE 79.—The duty fixed by this number shall be applicable to the machines in the condition in which they are presented for clearance, *i.e.*, including the weight of the stands, tables, or supports on which they are fixed.

NOTE 80.—As textile machinery will be considered all machines used from the preparation of the fibre to the finishing of the cloth, including dyeing and printing.

NOTE 81.—When carriages comprised in this group are presented for clearance without axles, wheels, or other accessories, they will be charged with duty as complete carriages.

NOTE 82.—In order to determine the weight of the chassis of the automobiles mentioned in Nos. 586 and 587, 200 kil. shall be deducted from the total weight of the carriage in the case of No. 586, and 400 kil. in the case of No. 587.

NOTE 83.—The duties on ships include the anchors, kedges, cables and chains, barometers, chronometers, binnacles, compasses (loose and fixed), speaking trumpets, telescopes, casks, cordage, sails, and masts and spars, necessary for the manœuvres and safety of vessels, with due regard to their class. Spare masts and spars, cordage, and sails, in accordance with the requirements of the vessels, will also be admitted free of any further duty. This rule will also apply to carpetings, glass, earthenware, lamps, fixtures, furniture, and other articles of comfort or luxury destined exclusively for the cabin service or for the use and defence of the vessels, in quantities suited to the class and occupation of the same. Spare parts for steam vessels are also included. When the Customs authorities are in doubt as to whether parts for ships which are claimed to be spare parts are or are not in accordance with the regulations, they shall require from the proper Marine authority a certificate specifying the quantity and nature of the parts which, having regard to the class of the vessel they are intended for, should be regarded as spare parts in accordance with the regulations. When the articles referred to in this note do not meet the requirements indicated, they will pay the duties fixed in the respective numbers of the Tariff.

NOTE 84.—Duties on steam vessels are to be levied on the total tonnage measurement, and no separate duty is to be levied on the machinery, which is to be considered as an integral part of the vessel.

As a basis for the Tariff clearance of ships introduced from abroad the certificate of tonnage measurement may provisionally be used, which in conformity with Article 28 of the Regulations of the 2nd December, 1874, and the Royal Order of the 12th January, 1876, has to be delivered to the Collector of Customs with the *visa* of the Commandant of Marine.

The interested parties must present to the Customs authorities a certificate of the Commandant of Marine stating that the certificate of measurement has been approved by the Inspector, in accordance with Articles 29 and 32 of the said Regulations; and it is to be understood that the Customs authorities will not consider the clearance and payment of the duties as finally settled until this formality has been complied with and noted in the declaration or other document.

Spanish ships lengthened in foreign dockyards must, on their return to Spain, pay duty on the additional tonnage.

Spanish vessels refitted with engines abroad, when it is impossible to ascertain the weight of the new machinery, will pay a duty of 28 *pesetas* per indicated horse-power. Boilers and accessories thereof, funnels, tubes, &c., refitted abroad, will pay 14 *pesetas* per each square metre of heating surface.

For other repairs done to such vessels in foreign ports, duty shall be paid on the materials employed.

NOTE 85.—Vessels having their holds and covered spaces arranged to receive merchandise of any kind, even though with quarters for one passenger to each 150 tons of the vessel's total tonnage, shall be denominated *cargo vessels*.

NOTE 86.—Vessels having their holds and covered spaces arranged to accommodate passengers and any kind of goods shall be denominated *cargo and passenger vessels*. The quarters for passengers of all classes in this kind of vessel shall not be capable of accommodating more than 20 passengers to each 100 tons of the vessel's total tonnage.

NOTE 87.—Vessels which are principally arranged for the accommodation and transport of passengers of all classes, but which, notwithstanding, may carry cargo corresponding to the capacity of their holds and other unoccupied spaces, shall be denominated *passenger vessels*. The quarters for passengers shall be sufficiently spacious to enable the vessel to carry at least 20 passengers to each 100 tons of the total tonnage of the vessel.

NOTE 88.—The operation of breaking up shall be certified by the Customs Administrator of the port in which that operation takes place, which port shall be the port at which the vessel enters, or the port in which the breaking up is authorised by the Customs Department.

NOTE 89.—In order that *oysters for breeding purposes* be dutiable at the rate established, it is necessary that the weight of each 1,000 oysters shall not exceed 28 kil.

NOTE 90.—The fruits included in this number are those destined for distillation.

NOTE 91.—In pursuance of the Law of the 5th July, 1892, the Customs will carefully examine all olive oil introduced, and if such oil be found to contain an admixture of cotton-seed oil, or other fats, they will mix with it 1½ per cent. of wood or petroleum tar, in order to render it unfit for consumption. The cost of the materials employed will be borne by the importer.

NOTE 92.—In virtue of the Law of the 10th December, 1908, and of the Royal Decree of the 25th December, 1909, regulating alcohol taxation, alcohol, spirits, liqueurs, and industrial products having an alcoholic base, are, when imported from abroad, subject to a tax of 25 *pesetas* per hectolitre, whatever may be their alcoholic strength; and this tax is to be paid to the Customs in addition to, and in one amount with, the import duty proper, but is to be brought to account separately in the Customhouse records.

Wines and other alcoholic beverages of over 15 degrees strength are, when imported from abroad, subject to payment of the tax at the rate of 25 *pesetas* per hectolitre of liquid.

The strength of wines and alcoholic beverages is to be calculated at the temperature of 15 degrees Centigrade, Gay-Lussac's centesimal alcoholometer and Salleron's still being used.

Ethylic alcohol, even if impure, is dutiable under No. 645.

Methylic alcohol is not subject to the alcohol tax.

NOTE 93.—Bran which, on being passed through sieve No. 150 (60 orifices to the linear centimetre) is shown to contain more than 5 per cent. of flour is dutiable as flour.

NOTE 94.—Milk preserved with the addition of other substances shall be dutiable under No. 659 if it does not contain sugar, and under No. 661 if it does contain sugar.

NOTE 95.—By common biscuit is understood "ship's biscuit," which is consumed by the crews of vessels.

NOTE 96.—Honey and molasses imported from abroad shall be analysed to determine whether they contain added alcohol, in which case the duties on alcohol are to be paid.

Two samples will be taken of all honey or molasses presented for clearance, and these will be placed in two flasks, which are to be sealed; the labels of the flasks are to be signed by the importer and the Customs officials, and one of the samples is to be sent to the Director-General of Customs for analysis.

The declared tariff number is to be applied, and duty levied immediately.

The importer will be bound by the results of the analysis, and the clearance will not be considered final until the result of the analysis is known.

NOTE 97.—Sword-sticks will pay the duty fixed for foil blades, in addition to the duty applicable to the sticks themselves.

By Royal Orders in Council dated 9th November, 1907, and 11th May, 1908, the importation of sword-sticks or other hidden side-arms is prohibited.

NOTE 98.—Brushes dutiable under this number are clothes brushes, hat-brushes, nail-brushes, boot-brushes & brushes used for polishing fragile objects.

NOTE 99.—For the purposes of the gunpowder and explosives monopoly, 1,500 caps for central-firing cartridges for the standard army gun are to be regarded as equivalent to 1 kilog. and 10,000 caps for other central-firing cartridges for shot guns or revolvers as equivalent to 1 kilog.

The duty on 1 kilog. of sporting powder shall be levied for each 250 ordinary cartridges for sporting guns, or for each 500 cartridges for revolvers.

NOTE 100.—By "waterproof tissues" is to be understood those tissues which are coated on one or both sides with india-rubber, as also those saturated inside with this material.

Other impermeable tissues, into the composition of which india-rubber does not enter, shall be dutiable according to those tariff numbers under which they fall by virtue of their quality and condition.

NOTE 101.—Oilcloth weighing 10 grammes or more per square decimetre shall be dutiable under No. 705; those weighing less under No. 706.

Textures known to the trade as "wax-cloth" (*encerados*) and the like, are dutiable under No. 705, whether lastroos or not, and even if they weigh less than 10 grammes per square decimetre.

NOTE 102.—Felt hats will be considered as shaped (*armados*) when they have more hand work than is indispensable to shape the crown.

CANARY ISLANDS

The provisions of the tariff of March 20, 1900, as modified by Royal Ordinances of Aug. 4, 1900, Sept. 21, 1901, and Oct. 28, 1903, are to be re-enforced.

In consequence, the duties fixed in the said tariff shall be applicable to all goods imported into the free ports of the Canary Islands after Sept. 30, 1907.

The duties provided in the following tariff shall be levied by the State in the free ports of the Canary Islands.

On importation from abroad or the Peninsula and Balearic Islands.

		Pes. cts.
Alcohol	hectol.	62 50
Plain spirits	,,	32 50
Brandy, simple, up to 22° Cartier in strength	,,	75 00
Liqueurs, cognac and other made-up spirits	,,	130 00
Rum and gin up to 22° Cartier when imported from the Peninsula and Balearic Islands, or from nations with treaties actually in force, or enjoying the most-favoured-nation treatment, except Portugal, so long as the treaty with the Netherlands remains in force	hectol.	100 00
Sugar	100 kil.	70 00
Glucose, liquid caramel and other similar products	per kil.	85 00
Salt cod and stock-fish	,,	24 00
Cocoa: in the bean, unroasted, and cocoa shells, the produce of and imported direct from Fernando-Po	100 kil.	60 00
From other places of origin	,,	80 00
Roasted or ground, or in paste, cocoa-butter	,,	200 00
Coffee: In the bean, unroasted, the produce of and coming direct from Fernando-Po	100 kil.	80 00
Of other places of origin	,,	107 00
Roasted, ground; chicory, roasted or unroasted, and other products in imitation of coffee	100 kil.	250 00
Chocolate	kilog.	1 00
Juice and molasses, cane and beetroot, containing more than 50% of crystallizable sugar	100 kil.	80 00
,, the same, containing up to 50%, inclusive, of crystallizable sugar	100 kil.	40 00
Pepper, cinnamon, cloves and other spices, or imitations thereof	100 kil.	100 00
Tea and imitations thereof, also yerba-mate	,,	150 00

		Pes. cts.
Tobacco in leaf:		
a. Havana	kilog.	1 08
b. Philippine	,,	0 82
c. Virginia	,,	0 54
Manufactured tobacco:		
a. Havana	,,	2 17
b. Philippine	kilog.	1 63
c. Mixed	,,	1 36
d. Virginia	,,	1 08
e. Snuff	,,	1 80
f. Verdin	,,	0 82

SPANISH TERRITORIES IN THE GULF OF GUINEA

ROYAL ORDINANCE OF DEC. 9, 1907, ESTABLISHING REVISED TARIFFS FOR THE SPANISH TERRITORIES IN THE GULF OF GUINEA.

(*Gaceta de Madrid*, No. 344, of Dec. 10, 1907.)

(1.) The following articles are admitted free of import duty without regard to their origin or the flag under which they are imported:—

GOODS EXEMPT ON IMPORTATION.

1. Goods and articles landed owing to stress of weather or damage, subject to subsequent re-exportation, save exceptions specially mentioned.
2. Articles of all kinds imported by the Government and by the Colonial Administration.
3. Articles of all kinds imported by catholic missions, religious communities, hospitals and sanatoria, provided that they are immediately destined for religious or educational purposes or for the use of invalids.
4. Machines, implements and materials destined for the construction and upkeep of roads, railways and other means of transport.
5. Tools and similar instruments imported by artisans for the exercise of their respective trades.
6. Articles for domestic use and furniture and clothing, photographic apparatus and cycles, imported by travellers for their own use.
7. Cases and receptacles.
8. Living animals of all kinds, including poultry.
9. Meat, fresh or dried; fish, fresh or dried.
10. Invigorating foods for cattle and other animals.
11. Rice, cereals, vegetables, kitchen-garden produce and fruits, seeds and living plants.
12. Manures and disinfectants.
13. Alimentary articles of all kinds and medicinal wines.
14. Oils, ice, mineral waters and medicines.
15. Building materials, such as cement, stone, lime, earths, beams, wood, corrugated sheet iron, paints, cardboard roofing, roofing tiles, bricks, fitted houses, and the like.
16. Agricultural machines, instruments and apparatus, and spare parts for the same.
17. Electrical material.
18. Machines for industrial and mining undertakings, and spare parts for the same.
19. Fishing apparatus.
20. Conveyance materials of all kinds, harness and spare parts for the same.
21. Ships and other craft; steam engines or mechanical installations destined for industrial purposes, tools and utensils for use only in agriculture and industry.
22. Locomotives, wagons, and other railway material.
23. Scientific instruments and instruments of precision.
24. Books, pamphlets and other printed matter.
25. Pictures, framed or not; statuary.
26. Coffins, tombstones and funeral ornaments.
27. Coin and securities of legal currency.
28. Samples without value.
29. Table services and glass wares.
30. Ironmongery, hardware and kitchen utensils.
31. Chemical products.

(2.) Import duties shall be levied according to the following tariff:—

IMPORT DUTIES.

No.	Goods.		Rates of Duty on Foreign Goods or Goods Imported under a Foreign Flag. Pes. cts.	Rates of Duty on Spanish Products Imported under the Spanish Flag. Pes. cts.
1.	Tissues of linen, cotton or other textiles, except silk	*ad val.*	15%	Free
2.	Tissues of silk	,,	20%	,,
3.	Ready-made clothing	,,	8%	,,
4.	Boots and shoes	,,	8%	,,
5.	Alcoholic liquids, without any added substances, of a value inferior to one *peseta* per litre, rum, gin, alcohol, *cana de Cuba* and the like, unsweetened, and unmixed with any substance which prevents the determination of the alcoholic strength by means of the alcoholometer, up to 50 centesimal degrees inclusive	kil. gross	1 25	1 25
6.	For each degree in addition, an additional duty of	kil. gross	0 05	0 05
7.	Alcoholic liquids, with admixture of any kind, of a value inferior to one *peseta* per litre, rum, gin, alcohol, *cana de Cuba*, and the like, sweetened, or mixed with any substance which prevents the determination of the alcoholic strength by means of the alcoholometer	kil. gross	1 35	1 35
8.	Alcoholic liquids of a value of one *peseta* or more per litre, as, for example, all liqueurs (cordials), on presentation of manufactory invoices:			
	In bottles of a capacity of less than ½ litre	bottle	1 00	1 00
	,, ,, ½ litre to 1 litre	bottle	2 00	2 00
	In receptacles of a capacity of more than 1 litre	bottle	2 50	2 50
9.	Alcohol, denatured, for heating and lighting purposes	kil. gross	0 20	0 10
10.	Sparkling wines	,,	1 50	1 00
11.	Full-bodied wines (*vinos generosos*)	kil. gross	1 00	Free.
12.	Common wines (*vinos de pasto*)	,,	0 25	,,
13.	Beer	,,	0 50	0 25
14.	Jewellery	*ad val.*	15%	Free.
15.	Common gunpowder	kil. gross	2 50	0 50
16.	Gunpowder, fine	,,	3 00	0 75
17.	Flintlocks	each	12 50	3 50
18.	Percussion cap guns	,,	15 00	5 00
19.	Breech-loading firearms	*ad val.*	100%	20%
20.	Percussion-caps	per 100	1 00	0 50
21.	Small shot, buckshot, &c.	kil. gross	1 00	0 60
22.	Cartridges, charged	per 100	5 00	2 50
23.	,, uncharged	,,	1 50	0 75
24.	Tobacco leaf	kil. gross	0 50	0 10
25.	,, manufactured	,,	1 50	0 25
26.	Coal	1,000 ,,	5 00	Free.
27.	Petroleum	100 ,,	10 00	5 00
	All other articles and effects not included above, and not on the free list	*ad val.*	15%	10%

(3.) Export duties shall be levied in accordance with the following tariff:—

EXPORT DUTIES.

The under-mentioned articles are free of export duty when consigned to a Spanish port under the Spanish flag. When consigned to foreign ports or transported under foreign flag, they are to pay the export duties specified:—

No.	Goods.		Duty. Pes. cts.
1.	Palm oil	100 kil. net	10 00
2.	Oleaginous nuts, palm, *palmiste*, *ku*, &c.	,,	2 50
3.	Cocoa	,,	10 00
4.	Rubber	,,	35 00
5.	Wood in logs, or pieces measuring up to 3 metres in length	piece	10 00
	And for each metre or fraction thereof by which they exceed that length		5 00
6.	Wood in planks	1,000 feet	8 00
7.	Ebony and redwood (*palo rojo*)	100 kil. net	2 50
8.	Ivory in tusks, of six or more kilos.	kil. net	1 85
9.	,, in pieces or stubs, of six or more kilos.	,,	1 00
10.	Kola nuts	100 kil. net	5 00

(4.) The introduction of breech-loading or percussion-cap guns, percussion-caps and wax and wooden matches into the districts of Bata and Elobey and the islands of Annobon and Corisco is prohibited. The importation of other arms and ammunition into the Spanish territories in the Gulf of Guinea is to be effected only through the ports of Santa Isabel, Nueva Bata and Elobey; and in general, sale and trade of fire-arms continue to be subject to the formalities provided for in the Regulations in force in these possessions.

(5.) The exportation of pieces of *bokumen* wood less than 75 centimetres in diameter, is prohibited.

(6.) The exportation of elephants' tusks and of pieces or stubs of ivory weighing less than 6 kilogrammes is prohibited.

(7.) The following articles are prohibited to be imported:—

(*a*) Spurious coin of any country, also coin below the legal weight and standard.

(*b*) Obscene pictures, paintings, books, cards, lithographs, and all articles offensive to morality.

(*c*) Bovine or ovine animals, poultry and other diseased animals, and also garbage of same likely to spread infectious diseases.

(*d*) Damaged or adulterated foodstuffs.

(8.) Importers of all kinds of wine must furnish the necessary certificates of origin for production to the Custom-houses, the certificates requiring the visa of the Spanish authorities or Spanish Consuls abroad, as the case may be.

(9.) In case of doubt as to the application of these provisions, the general Customs Ordinances of the Peninsula, as supplementary legislation, must, as far as possible, be complied with.

(10.) The present Customs Tariffs shall enter into force in the Spanish territories in the Gulf of Guinea from and after April 1, 1908.

(11.) The Customs Tariffs formerly applicable in the Spanish territories in the Gulf of Guinea, Royal Ordinance of August 2, 1893, and all regulations inconsistent with the present Ordinance, are hereby repealed.

ROYAL ORDINANCE OF DEC 9, 1907, AS TO THE IMPORTATION OF ALCOHOLIC LIQUORS INTO THE SPANISH TERRITORIES IN THE GULF OF GUINEA.

(*Gaceta de Madrid*, No. 351, of Dec. 17, 1907.)

1. This Ordinance repeals the tax called "Municipal Health Tax," established by Decree of the Governor-General of the Spanish Territories in the Gulf of Guinea, dated Jan. 25, 1907, under which alcohol introduced into the Colony is liable to a duty of 1.50 *pesetas* per litre, on account of the Communal Councils.

2. In lieu of said tax, and in view of the necessity to restrain the importation and sale of alcoholic liquors in the island of Fernando-Po, the Communal Councils of the said island are at liberty, from the date of entry into operation of the new Customs Tariffs, viz., April 1, 1908, to levy, by way of Municipal surtax, a duty of 100% on the Customs duties chargeable on items 5, 6 and 7 of said Tariffs.

3. Sanction is given to the proposal of the Governor-General respecting the establishment of industrial licenses for spirit retailers, for the purpose of further restraining the trade and sale of spirits.

ROYAL ORDINANCE OF DEC. 27, 1907, AS TO THE IMPORTATION OF ALCOHOLIC LIQUORS.

(*Gaceta de Madrid*, No. 362, of Dec. 28, 1907.)

From and after Jan. 1, 1908, goods classed under Nos. 5, 6 and 7 of the new Import Tariff shall be assessed by the Customs authorities of the Spanish Territories in the Gulf of Guinea, with the import duties established by Ordinance of Dec. 9, 1907, and with the surtaxes fixed in the Ordinance of the same date.

Liquids of the kind referred to shall continue to be treated under the Customs Tariff now in force if they are duly proved to have been shipped to this Colony prior to Jan. 1, 1908, on strict compliance with the following regulations:—

1. All consignments of alcoholic liquids entering the Territories, manifests of which shall prove that they left the ports of origin or of transit before Jan. 1, 1908, shall be admitted by the Customs under the conditions and fiscal treatment now in force in the Colony.

2. On the contrary, shipments effected after Dec. 31, 1907, shall be subject to the duties and surtaxes provided for in the above-mentioned Royal Ordinances.

3. Should the consignees (in the circumstances set forth in the foregoing rule) refuse to pay the new Customs duties and other taxes deriving therefrom, the landing of the spirits will not be allowed, and the same must be re-shipped to the ports of despatch on account and at the expense and risk of the persons who were to receive them in the Colony, subject, however, to the latters' right to legally claim, if they deem fit, repayment of said expenses from the respective shippers.

SWEDEN

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CUSTOMS TARIFF LAW

[In force December 1, 1911.]

MONEY, WEIGHTS AND MEASURES.—The monetary unit in Sweden is the *krona*, which is divided into 100 *öre* and is equal to 1s. 1¼d. (about). For weights and measures Sweden has adopted the metrical system.

(For schedule of tares and instructions on the application of the tariff see end of tariff.)

1 Articles imported from abroad are, as regards Customs duty, subject to the provisions of the Tariff appended to this Law, unless otherwise provided below.

2 If the same article is subject to different rates of duty when arriving from different countries, the importer must, if he desires a rate of duty other than the highest prescribed to be imposed thereon, produce the proof which may be required in accordance with special regulations on the point, to show that the goods are legally entitled to the more favourable Customs treatment. Further regulations on this subject shall be issued by Royal Decree.

3 Articles which are imported in vessels belonging to other countries shall not, unless otherwise provided, be subject to higher rates of duty than similar goods when imported in Swedish vessels.

4 In addition to the articles which are exempted from duty in accordance with the Tariff, the following shall also be duty-free:—

Articles imported on account of the King or for members of the Royal Household; articles which Foreign Embassies, accredited to Sweden, import for their own use; heraldic arms, flags, and office requisites, and other similar articles for official use, which are imported for the Consulates in Sweden of foreign powers which, in their own countries, grant similar advantages to Sweden; articles imported for the land or sea forces which are not manufactured in Sweden, or which cannot be obtained in Sweden in view of the necessity that they should be procured without delay, provided each case which occurs receives Royal approval; clothing and bedding belonging to travellers or persons employed on vessels, when such clothing or bedding is evidently used, or, if accompanying the owner, is found to be not in excess of his personal requirements; requisites belonging to travellers, to persons employed on vessels, to the staff of trains, or to carriers, provided such requisites are found to be not in excess of their requirements during the journey, and so far as there is no reason for assuming that they are intended for other purposes; used cycles and used hand-cameras brought by travellers, which are stated in a written declaration on the traveller's word of honour, to be for his own use and not for trading purposes, shall also be included amongst such requisites; instruments, appliances, tools, and the like which are brought by persons engaged in the exercise of some science, art, or handicraft, for professional use, or which are specially imported by them, provided in the latter case that they give a written assurance on their word of honour that they are imported to be so used by them, and are not imported for purposes of trade; ships requisites and articles forming the equipment of vessels, including also household appliances belonging to vessels, provided such requisites and equipment can, in view of their nature and quantity, be reasonably regarded as intended for use on board the vessel in which they are imported, and so long as they remain on board; articles forming part of the equipment of wrecked vessels; ships' stores brought on a vessel coming from abroad, so far as they are required for the use of the crew or the passengers, so long as the vessel does not, after concluding its voyage, proceed to another Swedish port in the home-trade. It shall be incumbent on the Customs Administration at the place where the vessel calls during a voyage, or after it has cleared to a place abroad, to seal, and to specify on the manifest or on the Customs permit the portion of the supplies which has not paid duty, and which, in view of the number of the crew and passengers and of the length of the vessel's stay at such port, as well as the distance to

the nearest port of call or to the open sea, cannot reasonably be regarded as required for the purpose stated. Such sealed stores, so far as they are not delivered for free use in accordance with preceding provisions, after being written off on the manifest or Customs permit, and provided they are not re-exported in due order, shall be subject to the ordinary rates of duty; ready-made household furniture and articles of clothing imported by a foreign subject or a Swedish subject domiciled abroad for at least one year, who, in consequence of marriage with a person in Sweden, removes thither, provided the conditions herein laid down are duly certified, and that the owner declares in writing on his or her word of honour that the goods were received as dowry or wedding presents in view of such marriage, and that circumstances do not exist to cast doubts on such statement; old and used household articles and other effects when imported on behalf of persons immigrating from abroad or persons who, having a domicile in Sweden, have resided abroad for at least one year, either uninterruptedly or with occasional intervals only, provided in all cases that the owner certifies in writing on his word of honour that the conditions specified as entitling the goods to free admission exist, that he himself has used the articles in question, that they are imported for his own use and not for trade purposes, and provided also that the Customs Office concerned find that they are not in excess of the requirements of the owner; samples of goods which have no commercial value on importation, or which are rendered valueless when passing through the Customs; packing and receptacles in which goods are imported, unless they are to be included in the dutiable weight of the goods, or their form, appearance, or other circumstances show that they are not merely packages but are articles which can be used to a greater or less extent for other purposes, or that they are themselves imported for commercial purposes; shafts composed of wooden material joined together to effect the ventilation of cargo spaces on board vessels and so-called dunnage, such as mats, mattresses and similar goods clearly intended only for the protection of articles during transit and not imported for trade purposes shall also be included as packing; old and used packing when imported separately, such as empty casks, tin cans, boxes and the like, when returned from abroad or imported to be re-exported with merchandise; but this provision shall not apply to butter casks: articles produced or manufactured in Sweden, as well as foreign articles which have previously paid duty there, when re-imported in an unaltered state within 10 years after being exported. In case, however, drawback was allowed on such articles when exported or on the material used therein, such drawback shall be repaid to the Customs. If on articles of Swedish manufacture or on casks or coverings in which they are evidently intended to be sold, there are marks indicating their Swedish origin, exemption shall not be obtained by persons other than the manufacturer, unless the importer either produces a statement of the manufacturer showing that he has no objection to raise against the exemption of the goods from duty, or otherwise makes it clear that no such objection can reasonably be expected on the part of the manufacturer or his legal representative; transport material imported only for temporary use in Sweden, such as railway vehicles, when used for importation or intended for the export from Sweden of merchandise and passengers; and also, under such conditions as the local Customs authorities may consider necessary in special cases, draught animals and vehicles which are evidently used only for the transport of merchandise or passengers to Sweden over the frontier and are immediately exported; insignia of orders granted by foreign states and the like; also exhibition medals or other prizes which have been granted in open competition abroad to persons domiciled in Sweden; coffins with bodies and urns with human ashes; also wreaths and the like accompanying them, as well as wreaths and flowers imported separately in commemoration of deceased persons; also natural history and ethnographical specimens for scientific collections.

The special measures of control and general regulations which may be required to prevent the abuse of the exemption from duty accorded in virtue of this Section shall be issued by Royal Decree. Special provisions may also be issued in the same manner, so far as may be found necessary, with regard to vessels engaged in the home and foreign trade combined with a view to limiting the exemption from duty granted under "in respect of ships' stores."

5 The following small consignments of natural products or manufactures allowed to be imported, but subject to import duty, may be conveyed without payment of duty from Norway to Sweden over the portions of the frontier mentioned below on journeys other than those by rail, with the exception of playing-cards, which are subject to a stamp tax as well as duty, brandy and spirits, and beverages prepared therefrom, and also wine, which goods shall pay duty:

When the journey is made over the portions of the frontier situated between the frontier station in Mitandersfors in Värmland, and the frontier between Värmland and Dalarne, and between Ljusnebäcken in Härjedalen and frontier mark No. 167, and also between the parishes of Kall and Frostviken in Jämtland—Bread, all kinds, to a total of 10 kilos.; pork, bacon &c., all kinds, to a total of 10 kilos.; yarn, all kinds, to a total of 5 kilos.: coffee, all kinds, and coffee substitutes, to a total of 5 kilos.: malt, 10 kilos.; malt liquors, all kinds, to a total of 5 litres; rice groats, 5 kilos.; sugar and syrup, to a total of 5 kilos.; cereals, not ground, 40 kilos.; cereals, ground, 25 kilos.; tobacco, unmanufactured or manufactured, all kinds, to a total of 1 kilo.; tissues, all kinds, to a total of 15 metres, but not exceeding a total value of 25 kronor, and other articles to a total value of 20 kronor.

When the journey takes place over the portion of the frontier which is situated between the boundary between Värmland and Dalarne and Ljusnebäcken in Härjedalen or over the portion of the frontier which is situated between frontier mark No. 167 and the northern boundary of the parish of Kall in Jämtland, and from the southern boundary of the parish of Frostviken and places lying to the north thereof—Bread, all kinds, to a total of 20 kilos. pork, bacon, &c., all kinds, to a total of 10 kilos.; yarn, all kinds, to a total of 5 kilos.; coffee, all kinds, and coffee substitutes, to a total of 5 kilos.; malt, 40 kilos.; malt liquors, all kinds, to a total of 10 litres; rice groats, 5 kilos.; sugar and syrup, all kinds, to a total of 10 kilos.; cereals, not ground, to a total of 150 kilos.; cereals, ground, to a total of 100 kilos.; tobacco, unmanufactured and manufactured, all kinds, to a total of 1 kilo.; tissues, all kinds, to a total of 15 metres, but not exceeding 40 kronor in value, and other goods to a total value of 30 kronor.

When articles are brought by travellers in quantities in excess of those specified above, duty shall be levied in accordance with the general provisions on the whole quantity imported.

Exemption from duty granted in virtue of these paragraphs shall not apply to articles imported for trading purposes, for ordinary purposes of sale, or to be supplied in payment of work performed, nor to articles imported by traders or on their account, provided they are of the kind in which they do business.

If required by the Customs officers, the traveller shall be bound to state his occupation and domicile, and to furnish a written statement, on oath, that the goods he brings with him are not imported for trading purposes as specified above. If the goods are not imported on behalf of the traveller himself, such certificate shall be given by the person on whose account they are imported. If the person concerned fails to give such a certificate, the articles shall be subject to duty in the ordinary way.

Special provisions shall be laid down showing how far sugar, which, in accordance with this Section, may be imported free of Customs duty, shall also be exempted from the sugar tax.

6 If in districts on the frontier between Norway and Sweden any person owns or cultivates properties on both sides of the frontier, and such properties either abut directly on one another or are so situated that the distance between the nearest boundaries of such properties does not exceed 20 kilometres, seed, cattle and appliances required for the cultivation of the property situated in Sweden may be imported duty-free over the frontier.

7 The General Customs Administration, or in special cases the Customs Authorities on the frontier with Norway, shall issue such detailed regulations as they may consider necessary to prevent abuse of the privileges accorded in §§ 5 and 6

8 Exemption from Customs duty may be allowed for short periods of fixed duration for:

Dutiable goods which are imported to be repaired or completed in Sweden and are intended for subsequent re-exportation; dutiable articles imported to be exhibited as samples or shown as public exhibits, provided that they cannot in themselves be regarded as imported for purposes of sale; for use as models in the manufacture of cast articles intended for export, provided they are re-exported together with such articles; for use in connection with organized competitions, or for occasional theatrical performances or circus exhibitions; or to be tested and subsequently re-exported: in the latter case, however, the exemption from duty shall be accorded to single articles only or to goods which cannot reasonably be regarded as imported for purposes of sale; and imported dutiable packing of textile materials or straw, intended to be re-exported with merchandise, and dutiable packing imported for the same purposes, provided it is of a kind which is not manufactured in Sweden.

Exemption from duty in accordance with the preceding paragraph shall not be allowed for a period longer than one year, and in case such exemption is granted on articles to be tested and subsequently re-exported, as well as in the case of packing materials, the period shall not exceed six months. Exemption from Customs duty as herein provided shall be granted by the General Customs Administration, which shall issue such measures of control as may be considered necessary to ascertain the identity of the imported and exported goods; it shall also be a condition for such exemption that the owner besides complying with the regulations in question, so far as they apply to him, shall on the receipt of the goods deposit with the Customs the amount of duty liable or else furnish security approved by the Customs Administration for payment of such duty in case re-exportation does not take place within the period fixed by the General Customs Administration, or in case re-exportation is not duly shown to have taken place.

It shall be determined by Royal Decree how far and under what conditions exemption from duty for a definite period may in special cases be granted for machines, appliances, tools and other articles imported for use in railway or harbour construction, drainage works, electric installations, by public authorities, or otherwise, for the public benefit, when such goods are subsequently to be re-exported from Sweden.

The conditions under which travellers not domiciled in Sweden may use automobiles, which they bring with them and which are intended for re-exportation before the expiry of a period not exceeding one year, shall also be determined by Royal Decree.

Articles which are brought from Norway or Finland to Sweden by the frontier population for household use in order to undergo some process of improvement in Sweden, such as bleaching, dyeing, tanning, grinding, spinning, weaving, or other similar process, or for repair, and which are re-exported to the country of origin after undergoing such repair or process, shall be exempted from Customs duty on importation, provided that the owner complies with the detailed regulations which may be issued by the General Customs Administration, or, in special cases, by the Customs authorities on the frontier, in order to prevent abuse.

Any special regulations as to exemption from duty which may be issued in regard to samples of goods brought from certain countries or accompanying commercial travellers from certain countries shall be observed.

9 Re-importation of goods exported in order to undergo repairs or other treatment abroad which does not alter their essential character may be allowed within a period not exceeding one year on payment of duty to the amount of 15 % of the cost of repair or improvement, provided that the goods do not, as a result of such treatment, become liable to duty under a more highly-taxed heading than that previously applicable to them; in the latter case, the difference in duty shall be paid instead. The General Customs Administration may grant the above-mentioned privileges and make such regulations as may be necessary in connection therewith.

Articles which are conveyed from Sweden to Norway or Finland by the frontier population for household purposes in order to be improved by being bleached, dyed, tanned, ground, spun, woven, or by undergoing some other similar treatment, or else for repairs, and which are re-imported after such treatment or repair, may be exempted from Customs duty on re-importation, provided that the owner complies with the detailed regulations which may be issued by the General Customs Administration or, in special cases, by the Customs Authorities on the frontier, in order to avoid abuse.

10 No reduction of the duty leviable in accordance with the Tariff shall be allowed on imported goods on account of any damage they have received, unless the owner of articles which have accidentally suffered damage during transport to the place of importation declines to accept such articles, in which case, the Customs duty, provided it is not assessed in the Tariff on the value of the goods, may be reduced in the proportion which the actual value of the goods bears to the value of similar goods in an undamaged state.

The owner who desires the preceding provision to be applied to his goods must make application for the purpose to the Customs Administration within two days after the expiry of the period within which the articles should be declared for duty under the Customs Regulations; and he must, within a period to be prescribed by the Customs Authorities, produce a satisfactory statement of the amount of the damage; after the value of the goods, both in their undamaged and in their damaged conditions, has thus been ascertained by the Customs Administration in accordance with the provisions of the Tariff Instructions as to the ascertainment of the value of goods, they shall be sold ex duty on behalf of the Customs at public auction, to be duly notified, and after deduction of the costs incurred by the Customs the amount thus obtained shall be handed to the owner within one year after the date of the auction, or else such amount, if not previously claimed, shall fall to the Crown; when the new owner pays duty on the articles, their value shall be taken as the amount produced by the sale, provided it is not less than the value placed on the damaged articles when valued, otherwise the value shall be taken as the latter amount.

It shall be determined by Royal Decree whether, and to what extent, duty leviable under the Tariff may be reduced for foreign goods which are salved from stranded vessels, or which form part of wreckage washed ashore, found at the bottom of the sea, or in the open sea.

11 Duty properly charged and paid shall not be refunded even if the goods are re-exported.

This provision shall not, however, apply in the case of articles which, when properly analysed, are found to contain arsenic or other poisonous substance in such quantities that they may not be kept on sale in view of the regulations in force as to poisons, and are re-exported by the importer, or, in cases where there was apparent cause for exemption from duty in virtue of § 8, the articles are exported within three months after importation, and there appears no reasonable doubt as to the identity of the imported and exported goods.

12 Persons who construct, alter or repair in Sweden, vessels of more than 40 register tons, whether Swedish or foreign, shall be entitled to a refund of duty paid in respect of dutiable materials and requisites used therefor if imported from abroad: including articles of household furniture firmly fixed on the vessel, which cannot be separated therefrom without losing their utility, or which are shown by special and durable marking to be exclusively intended for use on such vessel; or, in case duty has not been paid but, as provided below, a bond therefor has only been furnished, such persons may enjoy exemption from payment. The following conditions must be complied with in each case

The intention to use the imported goods for the purposes above specified shall be stated in writing when declaring them for assessment of duty; the vessel for which the articles are used must have been completed within three years from the date of the declaration; when the vessel is completed, the person who effected its construction, alteration or repair shall supply to the General Customs Administration a statement on oath, attested by two of his assistants employed on the work in question, containing an accurate account of the quantity and nature of all the various articles used for the vessel (including any waste of materials resulting from the work) in respect of which drawback or exemption from duty is claimed, as well as a certificate on oath showing that the articles in question are of foreign origin and that the import duties thereon have been fully paid or a bond approved by the General Customs Administration furnished therefor, as well as particulars of the date of declaration, together with a statement whether they were declared from bonded warehouse or transit warehouse, from a free port or direct, showing in the latter case the method of conveyance when imported; as regards furniture, a certificate of the Customs authorities must be furnished showing that, on examination on board, they found the conditions laid down above for the grant of exemption to the articles in question were complied with; and the person effecting the construction, alteration or repair must submit to all other measures of control which the General Customs Administration may consider it reasonable to impose.

If the construction, alteration or repair is carried out by the owner of a building yard or engineering works and he desires to obtain a delay in paying the duty on the articles covered by this paragraph, until it is decided whether exemption from duty shall be allowed, he may, on making application to the General Customs Administration, be granted such delay, if a bond which is regarded by the General Customs Administration as satisfactory is furnished for the payment of the duties; the provisions contained in Section 32 of the Customs Law shall, so far as they are applicable, govern the right of the Customs after expiration of the period of the delay granted for the payment of such duties, to exact payment of the amount from such security.

The same privilege as accorded in first paragraph shall be applied under the above-mentioned conditions to persons who effect in Sweden the construction, alteration or repair of docks, dock gates, pontoons or slips, whether for Swedish or foreign account.

13 The following rates of drawback shall be allowed on the exportation by sea from a Swedish staple town on the goods specified when manufactured in Sweden from foreign materials:—

	Öre.
For 1 kilo. of refined loaf, candy or cake sugar	8½
,, cocoa in powder	5
,, coffee, burned or roasted, but not ground	14·4
,, bread	6
,, of macaroni or vermicelli of wheat, ground or crushed	6·5
For 1 kilo. of rice starch containing the ordinary amount of water (13 per cent.)	7
For 1 kilo. of manufactured tobacco, viz.:—	
Cigars and cigarillos	1 krona 10
Cigarettes without mouthpieces	1 ,, 7
,, with mouthpieces	74
Rolled, twist and pressed tobacco	70
Snuff	18
For 1 kilo. of manufactures of paper, provided that they do not consist in the main of paper paying a lower rate of duty than 10 öre per kilogramme	10
For 1 kilo. of woollen tissue	20
,, ,, linen tissue	20
,, ,, cotton tissue	15

The following conditions shall also be complied with:—

That in the case of all the articles enumerated above at least 25 kilos. must be declared for export and despatched in one consignment, but this provision shall not apply when the articles in respect of which drawback is claimed are exported for the victualling of ships, provided the same conditions as in the case of foreign goods entitled to free entry when destined for victualling vessels be duly complied with; that the export declaration must always be accompanied by a sworn certificate of the manufacturer, attested by two witnesses, that the goods are of Swedish manufacture and made from foreign raw materials on which duty was fully paid, or, in the case of tissues, that they are manufactured in Sweden from yarn spun abroad, which was subject to duty and on which duty was duly paid; this certificate must be entered in the register of the Customs Office at the place whence the goods are exported; and that the fact of exportation shall be verified by means of a certificate from the competent authority at the port of discharge, showing that the goods were landed there; this certificate must be duly legalized by the Swedish Consul or Vice-Consul, if there is one at the place. In case, however, the goods are exported in a vessel of 30 tons burden or more, and the measures of control prescribed in Section 39 of the Customs Law for re-exported goods are duly complied with, it shall not be necessary to require any certificate as to the arrival of the goods at the foreign port of discharge in order to grant drawback. In case also the goods are exported on a passenger steamer which is shown by a list of sailings previously advertised to make regular voyages, and which has a burden of 30 tons register or more, the fact of exportation may be regarded as duly attested if verified by entry on the Customs pass of the vessel, and by a certificate of the Customs officer showing that the exported goods were loaded into the vessel under his inspection with unbroken Customs seal, and that the vessel remained under his surveillance until it cleared. If the vessel puts in at another Swedish port on the voyage a certificate from the Customs officer there shall also be appended, showing that the vessel was duly watched and the goods left the port with the Customs seals intact.

In case jute tissue, manufactured abroad, is used for packing articles exported by sea, a drawback of 10 öre for each kilo. of tissue may be granted in accordance with the stipulations laid down at the beginning of this (13) Section. The certificate as to the origin of the goods the manufacturer must append to the export declaration shall in this case be issued by the manufacturer of the goods in packing which the tissue was used, and shall show that the packing material consisted of foreign jute tissue, on which import duty was fully paid, and contain a statement as to the weight of such packing. The competent Customs authorities shall have the right, if they think fit, to verify the weight of the packing by emptying it and weighing samples. The General Customs Administration may, however, in regulations to be issued on the subject, grant such facilities as may be accorded without prejudice to the necessary control.

In addition to the drawback specified above, the following shall also be granted:

To owners of mills on the exportation by sea from a Customs port of the following products of milling, viz., fine flour of wheat, rye or barley and groats of wheat or barley, drawback of the amount of the duty paid by them on a corresponding quantity of unground cereals of the same kind imported directly from abroad. It shall be assumed that 100 kilos. of wheat yield 75 kilos. of flour; 100 kilos. of rye or barley 66⅔ kilos. of flour and 100 kilos. of wheat or barley 66⅔ kilos of groats. The following conditions shall also be observed;—

The intention to grind imported cereals into flour or groats for export with drawback shall be stated by the mill owner when the cereals are declared for importation. The import of the unground and the export of the ground cereals shall take place at the same Customs port, from which, if not a staple town, the import and export declarations as well as the certificate provided for below shall be forwarded to the Chief Customs Office in whose jurisdiction it lies; at least 2,000 kilos. of each kind of flour or groats shall be exported in one consignment; the export declaration must be accompanied by a certificate on oath from the manufacturer, attested by two witnesses, showing that the goods declared for export are the produce of the exporter's own mills, and stating the nature and kind of the goods; the unground cereals in respect of which drawback is allowed must have been imported within the six months immediately preceding exportation; the Customs Administration at the place of export shall, after examining the goods, ascertaining their net weight, plombing the sacks, supervising them whilst in transport and during loading into the vessel, issue a certificate which is to be attached by way of proof to the Customs report forwarded to the head office together with the declaration and other certificates; exportation in other respects shall be verified in the manner laid down in this Section in respect of other goods for which drawback is granted; the Customs Office concerned must keep balance accounts for imports and exports in a form to be determined by the General Customs Administration, for all persons who, in the manner set forth above, declare when importing cereals that they are to be ground for export; and in order to obtain the drawback herein provided, the person concerned must make application each month to the General Customs Administration by means of a request forwarded through the Customs House concerned; such request must be accompanied by extracts from the balance accounts of the Custom House and by receipts for the Customs duties in respect of the quantities of unground cereals entered in the balance sheets.

To owners of rice mills on exporting by sea from staple towns rice groats or ground rice, being the produce of their mills, which has been ground from grain, whether cleaned, whole or crushed, a drawback of the duty paid on the unhusked rice used in the manufacture of the goods in question, provided it was imported by the mill owner directly from abroad or from a free port or removed from bond. The proportion between the raw material imported and the manufactured product shall be calculated by assuming that 100 kilos. of unhusked rice produce 75 kilos. of groats or ground rice. The following conditions shall also apply to the grant of drawback:—

The intention to grind groats or flour for export from the rice must be stated when the rice is declared on importation; exportation must take place through the Customs House where duty was paid, unless the General Customs Administration permits otherwise in special cases; at least 2,000 kilos. of groats or flour, whether separately or together, shall be exported in one shipment. The export declaration must be accompanied by a certificate under oath of the manufacturer and attested by two witnesses, showing that the goods declared for export are the produce of the exporter's own mill, stating the date when the goods paid duty and the method of Import, and declaring, if the goods consist wholly or partly of ground rice, that the ground rice was produced exclusively from cleaned whole or crushed rice groats and is free from bran; the unhusked rice used in the production of such goods shall have been imported within 12 months immediately preceding exportation; the competent Customs House shall,

after examining the goods, ascertaining their net weight, plombing the sacks, watching the transport to and loading in the vessel, issue a certificate which shall be attached to the report forwarded from the Customs House together with the export declaration and other certificates by way of verification; in other respects, the export shall be verified by the method provided in this Section in respect of other articles on which drawback is allowed; the competent Customs House shall keep balance accounts of payments of import duties and of exports in a form to be determined by the General Customs Administration; and in order to obtain the drawback herein provided, the person concerned must make application to the General Customs Administration by means of a request received through the local Customs House; such request must be accompanied by extracts from the balance account of the Customs House and receipts for the duties paid on the quantities of unhusked rice entered in such balance accounts.

The Customs drawback provided for above shall also be allowed on exports by rail to Norway under the following special conditions, which apply to exports by land:-

The consignment must have been declared for export to the local Customs House at the place of despatch, and there recorded and provided with a proper pass addressed to the Swedish Customs House at the frontier, which pass shall accompany the goods during transit; the export declaration shall in all cases be accompanied by the manufacturer's certificate, or, in the case of foreign jute tissues used as a covering for goods, and, in cases of flour or groats; in the case of foreign jute tissues used for packing goods, proof must be furnished by means of a certificate from the frontier Customs House that the goods arrived there with seals or plombs intact, and were thence conveyed to Norway, and, in the case of other articles, that they were also found to agree as regards their nature and quantity with the particulars given in the pass. Instead, however, of the latter certificate it may, when the articles arrive under seals or plombs, be considered sufficient if it is certified that the seals or plombs were intact on arrival.

Traders desiring to import foreign dutiable goods in order to use them with or without addition of native or foreign duty-free materials for the production of articles for export may, in special cases or for definite periods, be allowed a refund of the Customs duties paid on the foreign dutiable material when the goods so produced are exported or are placed in the drawback store, or, in case the duty shall not have been paid as provided below, they may be exempted therefrom; in this connection the loss of material which is unavoidable in the manufacture of the goods may also be allowed for.

The privilege in question, which may also be allowed in respect of the articles of export mentioned at the beginning of this (13) Section, in case the drawback the ein provided is not regarded as an exact reimbursement of the Customs duty paid, shall be granted, after investigation, by means of a Royal Decree, which shall also contain details of the conditions on which it is granted. It shall, however, be regarded as having lapsed in the case of foreign raw material entering into the composition of goods for export which have not been exported or placed in drawback bond within one year after the declaration of the raw materials on import.

If the trader, to whom the privilege in question has been granted, desires to defer payment of duty on goods imported for the purpose stated above until it is decided whether exemption from such duty can be allowed, he shall be entitled to delay payment provided that he applies stating the circumstances to the General Customs Administration, and furnishes a bond which the Administration regards as satisfactory, for the amounts he may have to pay to the Customs revenue.

If when such delay in payment of the duty has been granted, the articles for export have not been shipped abroad or deposited in drawback bond within the time and under the circumstances laid down for the grant of exemption from duty, duty must be paid to the revenue together with interest at the rate of 6 % per annum from the time when the imported goods were declared to the Customs.

The portions of the provisions contained in Section 32 of the Customs Law, which are applicable, shall govern the right of the Customs to mete the duty and interest in question from the bond furnished after the expiration of the period of delay allowed in payment of the duty.

The provisions of this Section in respect of drawback or exemption from Customs duty on export shall also apply when the goods affected by such drawback or exemption are exported to a free port or admitted into a free warehouse. Export to a free port or admission into a free warehouse by land shall be verified in such manner as is or may be specially laid down, but in the case of export by sea to a free port the stipulations previously laid down in this Section in regard to the verification of export to foreign ports shall apply so far as possible.

Drawback or exemption from Customs duty as provided in this Section may also be granted if the articles for export instead of being immediately shipped are warehoused in a staple town under Government lock in a special warehouse (drawback warehouse), installed for such purpose in a building supplied either by the State, or by the exporter and approved by the Customs.

If the owner of goods warehoused in such drawback warehouse wishes again to make use of them in Sweden, the drawback, together with interest at the rate of 6 % per annum from the date of payment, shall be repaid to the Customs Revenue. If drawback was not granted on the goods, the raw materials used therein being instead exempted from Customs duty, such duty shall be paid to the Customs together with interest at the rate of 6 % per annum thereon from the date when the imported goods were declared to the Customs.

The same provision shall apply if the goods are not exported within one year after being warehoused in drawback warehouse, and the goods shall then be liable both to duty and interest

Further provisions regarding drawback warehouses and the conditions under which they may be used shall be issued by Royal Decree.

If any person is found to have made statements not in accordance with the truth in order to obtain the drawback granted in accordance with the provisions of this Section, the right to obtain such drawback in future may be withdrawn from him.

14. Tonnage duties shall be paid to the Crown on voyages between Swedish and foreign ports at the rate of 10 öre for every ton of the vessel's dutiable burden, as shown in the tonnage measurement certificate, without distinction as to whether the vessels are Swedish or foreign. Such tonnage duties shall be paid in the course of a single calendar year on the following occasions:

On the first voyage inwards, and on every subsequent inward voyage, when the vessel carries cargo and discharges a greater or less portion thereof. In this connection, vessels shall be regarded as being in ballast when their cargo amounts to less than $\frac{1}{10}$ of their dutiable burden. In calculating this, one ton shall be regarded as equivalent to 2·83 cubic metres in the case of goods which are entered in the ship's papers by volume, and 1,360 kilos. in the case of those entered by weight;

On the first outward voyage only.

When a vessel discharges and loads at several places, tonnage duties shall be paid only at the first port of loading or discharge, and a certificate of payment shall be entered on the manifest or Customs pass.

The following shall be exempt from the payment of tonnage duties:

Vessels destined or not to a Swedish port, which enter and clear in ballast.

Vessels which during a voyage between foreign ports call at a Swedish port, and there only land or take on board passengers and their luggage, or only discharge goods into another vessel for export.

Vessels which put into Swedish ports owing to *force majeure* or to obtain orders for their further journey, and do not discharge cargo or take on board any cargo other than necessaries for the crew and passengers or the vessel itself.

Vessels which put into Swedish ports in consequence of casualty at sea, which is reported in marine depositions, and there discharge their cargo and take it on board again for export after undergoing repairs.

Vessels which, under the circumstances last mentioned, discharge their cargo and sell it, either wholly or in part, when such sale is proved to be limited to furnish what may be required to meet the cost of repairs, and

Vessels which during a voyage between foreign ports discharge or load goods in a Swedish port to an amount not exceeding one-fourth of the burden of the vessel, the ship's papers being taken as evidence in making the necessary calculations.

In all these cases, the master of the vessel must, however, comply with the regulations laid down in the Customs Law as to making a report to the nearest Customs Officer and delivering the manifest, and must also comply with the provisions of that Law in regard to obtaining a Customs pass so far as they are applicable.

This Law shall come into force on December 1st, 1911.

One asterisk (*) placed before numbers and notes means that the whole is conventionalized.
Two asterisks (**) mean that the numbers and notes are partly conventionalized only, under Treaty with a foreign State.
Note.—Unless otherwise expressly determined, the conventional provisions result from the Commercial Treaty concluded with Germany on May 2, 1911.
The letters n.s.m. mean "not specially mentioned."

I.—STONES AND EARTHS AND OTHER MINERAL OR FOSSIL RAW MATERIALS, NOT LIQUID; ALSO MANUFACTURES THEREOF, NOT ELSEWHERE SPECIFIED.

Nos.	Goods.	Duty. Kr. öre.
1	Quartz, quartz sand, flint, infusorial earth (kieselguhr) and bauxite, even if purified, fluorspar and cryolite, natural or artificial, even if ground	Free
2	Ore of all kinds, even if pulverised or made into briquettes	Free
3	Calcareous spar and other calcareous rock as well as magnesite and witherite, in lumps or ground, even if burnt; lime slacked	Free
	Note.—Calcareous spar and other white limestone which is pulverised so finely that the article in its condition as imported can be used as colouring matter, shall pay duty as chalk, ground, washed or precipitated.	
4	Gypsum stone, raw, and heavy spar, felspar and raw phosphates and antimony, even if pulverised	Free
	Note.—Specular gypsum is to be included with gypsum stone.	
5	Gypsum, burnt, even if ground (including the weight of the packing) .....100 kilos.	0 40
	Note.—So-called marble cement is also to be included under this heading.	
	Manufactures of gypsum, even if containing an admixture of other material:	
6	Moulds for industrial purposes	Free
7	Plaster slabs, including plaster boards and other similar materials for building .....kilo	0 02
8	Ornaments and similar architectural work .. ,,	0 20
9	Casts for public collections or official educational institutions; also models for artistic use	Free
10	Works of art and articles of industrial art, also other kinds n.s.m. even if in combination with wood, non-precious metal or the like (including the weight of boxes, paper and similar coverings) kilo.	1 00
	Note.—If an article classed as a work of the pure or industrial arts or as an unspecified manufacture of gypsum weighs more than 5 kilos. per piece in the form in which it is imported, the weight in excess shall be charged with a duty of 10 öre only per kilo.	
11	Clay, all kinds, even if washed, ground or calcined, including china clay or kaolin; also chamotte, dinas, and other mortar	Free
12	Asbestos, unworked; also manufactures n.s.m. of asbestos with or without admixture of other substances and even if in combination with other materials	Free
13	Mica, unmanufactured or pulverised, as well as coloured, also manufactures thereof, n.s.m.; talc, even if ground, and meerschaum, unmanufactured, even if artificial	Free
	Emery, pumice, tripoli and similar mineral materials for polishing or cleaning, unmanufactured, pulverised or washed:	
14	In packages of not more than 2 kilos. weight kilo.	0
	Note.—The weight of the package in which	

Nos.	Goods.	Duty. Kr. öre.
	the goods are intended to be sold retail shall be included in the weight of the goods.	
15	In other packages, or if unpacked	Free
	Note.—Tripoli moulded into shapes, so-called tripoli stone, shall be included in the polishing and cleaning materials comprised in these numbers.	
	Grindstones, whetstones and polishing stones, even if in the form of slabs or discs:	
	Natural:	
16	In combination with wood, non-precious metal or other similar material .....kilo.	0 25
17	Not in combination with other material, but including those with metal mounting in the centre	Free
	Note.—The fact that a natural grindstone is provided with an iron band for protection during transport shall not be taken into account in assessing duty.	
	Artificial even if in combination with wood, non-precious metal, or other similar material:	
18	Wholly or partly of emery, corundum, alundum, carborundum or other similar hard polishing material .....kilo.	0 25
19	Other kinds ..... ,,	0 04
20	Precious stones, unset: all kinds	Free
21	Stones, n. s. m., unmanufactured or pulverised; also minerals of all kinds, n. s. m. in pieces or pulverised	Free
	Millstones, stones for defibring, and edge-roller stones:	
	Natural, even if bound with iron:	
22	Of granite .....100 kilos.	0 70
23	Other kinds: also other manufactures of lava for industrial use	Free
24	Artificial .....100 kilos.	2 00
25	Roofing slates (slabs cut into suitable dimensions for roofing, with or without holes); also manufactures of stone, n. s. m., for industrial use, such as slabs for brewing vats, &c. ..... 100 kilos.	1 00
*26	Lithographic stone; writing slates, un-framed or with wooden frame; also slate pencils even if of artificial composition, sheathed or not	Free
	Sheets and slabs of marble:	
27	Not polished	Free
28	Polished..... kilo.	0 10
29	Works of art, of stone	Free
30	Manufactures, n. s. m., of marble, alabaster, even if artificial, porphyry and other of the finer qualities of stone, intended chiefly as ornaments, such as vases, urns, statuettes, animal figures, &c. even if in combination with wood, non-precious metal or the like (including the weight of boxes, paper and similar wrappings) .....kilo.	1 00
	Note.—If articles classed under this heading weigh more than 5 kilos. each in the form in which they are imported, the weight in excess shall be charged with a duty of only 10 öre per kilo.	
	Manufactures of stone n. s. m.:	
	Not polished or ground:	
31	Of sandstone or limestone .....kilo.	0 01
32	Other kinds	Free
33	Polished or ground .....kilo.	0 10
	Note.—If articles classified as manufactures of stone, n. s. m., polished or ground, weigh more than 100 kilos. each in the form in which they are imported, a duty of only 4 öre per kilo shall be charged on the weight in excess.	
34	Earth colours, such as bole, ochres, etc., unmanufactured; chalk, raw; graphite (black lead), unmanufactured, ground or washed; also gravel, sand n. s. m., even if cleansed or coloured, and earths, not included under any other heading, unwrought, calcined, pulverised or washed, including also peat mould and peat straw	Free
35	Portland cement, ordinary grey, white or coloured, ground or not, and slag cement, trass and other varieties of cement used for building purposes (including the weight of the packing) ..... 100 kilos.	0 60
	Note.—All mixtures for flooring purposes which contain one or more mineral components in the form of powder together with sawdust or the like are to pay duty as cement.	
	Manufactures of cement:	
36	Slabs, even if of so-called mosaic cement and ornaments .....100 kilos.	1 25
37	Works of art and products of the industrial arts..	Dutiable as similar articles of plaster.
38	Manufactures of so-called mosaic cement, n. s. m., which cannot be classed as works of art or of industrial art ..... 100 kilos.	2 50
39	Other kinds, such as building material, pots and pipes, including also manufactures of concrete, even if reinforced.....100 kilos.	0 80
	Note.—Manufactures of magnesia cement and unspecified manufactures of other artificial stone, also unspecified manufactures of limestone, are to pay duty as manufactures of cement.	
40	Slag and other mineral waste, such as pyrites ash, obtained from or utilisable for smelting, even if pulverised, not being fertilising material; also gas purifying material (oxyhydrate of iron) and ash, not included under any other number.....	Free
41	Coal, anthracite, peat, coke, charcoal, coal and peat briquettes and other kinds of fuel n. s. m.; also retort carbon, not manufactured.....	Free
**42	Asphalt, natural and artificial, including also pulverised asphalt rock, asphalt cement, asphalt mastic; also pitch of coal or wood tar.....	Free
	**Note.*—Mixtures of natural asphalt and mineral oil (so-called mineral tar), also mixtures of artificial asphalt and the same oil are to be classed as asphalt.	
43	Manufactures of asphalt, n. s. m., with or without admixture of sand, gravel, textile waste, or the like, and even if in combination with other material 100 kilos.	1 25
44	Amber and jet, manufactured	Free
45	Manufactures of amber and jet, n. s. m. (including the weight of boxes, paper and similar wrappings) kilo.	2 00
46	Manufactures of stone in combination with gold or silver, which cannot be classed under any other heading (including the weight of boxes, paper and similar wrappings) .....kilo.	5 00
47	Insulating composition (for protection against heat or cold), dry or wet, consisting of two or more mineral substances, such as asbestos, kieselguhr, asphalt, clay or cement, with or without admixture of cotton fibres, animal hair or the like, or of one mineral substance with admixture of such materials ..... kilo.	0 02
48	Manufactures of the composition mentioned in the preceding number, such as slabs, segments, and other shaped pieces .....kilo.	0 04

II.—ANIMALS AND ANIMAL SUBSTANCES.

Nos.	Goods.	Duty. Kr. öre.
	Live animals:	
	Horses:	
49	Foals under one year	Free
50	Other kinds.....each	50 00
51	Animals of the bovine species ..... ,,	10 00
52	Sheep ..... ,,	1 00
53	Swine .....kilo.	0 10
54	Birds, poultry, &c.; also all other kinds n. s. m....	Free
	Pork, bacon, &c.:	
55	Smoked .....kilo.	0 18
56	Other kinds..... ,,	0 12
57	Lard (*ister*) ... . ,,	0 15
	Meat:	
58	Of fowls ..... ,,	0 20
59	Other kinds, including edible portions of animals, such as liver, kidneys, &c., n. s. m., and not classifiable as preserved meat .....kilo.	0 07
60	Tallow, including also "premier jus" and compressed tallow	Free
61	Oleomargarine .....kilo.	0 10
	Note.—As oleomargarine is to be regarded the fatty substance with a melting point at or below 42° Celsius, which is obtained from tallow and is used for making margarine.	
	Fish:	
62	Pickled (*kryddad*) sprats (*hvass buk*) in barrels....	Free
63	Anchovies and sardines and tunny, salted or brined, including the weight of the vessel..kilo.	0 50
64	Other kinds.....	Free
65	Oysters (including the weight of the package)kilo.	0 15
	Note.—Oyster spat or young oysters, with a minimum diameter or breadth not amounting to 5 centimetres, may be imported duty-free into Sweden, if accompanied on importation by a certificate from the fishery officer concerned showing that they are intended for use only for cultivation.	
66	Animals of the crab kind, such as lobsters, prawns and crabs, boiled or not; also shellfish n. s. m.	Free
67	Dead animals, not edible, even if stuffed or otherwise preserved, not classifiable under any other heading	Free
68	Sponges	Free
	Horsehair:	
69	Horsehair in the rough: also bristles	Free
*70	Prepared or manufactured, even if in combination with other hair or vegetable fibres, including curled horsehair and horsehair cord .....kilo.	0 20
	Feathers and quills, not specially mentioned:	
71	Not stripped	Free
72	Stripped, also down .....kilo.	0 20
73	Intestines, blood and parts of animals, n. s. m., even if salted; also food for animals made from animal wastes, whether mixed or not with vegetable matter, and animal waste, n. s. m.	Free

III.—PRODUCE OF AGRICULTURE, THE MILLING INDUSTRY, HORTICULTURE, &C.

A.—CEREALS, &C.

Nos.	Goods.	Duty. Kr. öre.
	Cereals:	
	Not milled:	
*74	Rye, wheat and barley; also pease and beans, which can be used for human food..100 kilos.	3 70
*75	Oats; also vetches, soya beans and other pease and beans, not coming under the preceding number	Free
76	Malt, even if crushed ....100 kilos.	6 50
77	Maize	Free
78	Other kinds .....100 kilos.	3 70
	Milled:	
**79*a*	Groats of oats .....100 kilos.	3 50
*79*b*	Groats, other kinds: flour, all kinds; also flour of arrowroot and other vegetables, provided it cannot be classed under any other number 100 kilos.	6 50
80	Rice, unhusked, or with the outer husk only removed	Free
81	Rice, milled:	
	(*a*) Groats.....100 kilos	2 00
	(*b*) Flour..... ,,	6 50
82	Groats, all kinds n. s. m. and macaroni and vermicelli (including the weight of boxes, paper and similar coverings)..... .....kilo.	0 20
83	Starch, all kinds (including the weight of boxes, paper and similar coverings) .....kilo.	0 20
84	Bran, all kinds	Free

III.—PRODUCE OF AGRICULTURE, THE MILLING INDUSTRY, HORTICULTURE, &c.—continued.

Nos.	Goods.	Duty. Kr. öre.
	Note.—When the appearance of a product resembling bran of wheat or rye does not afford sufficient guide for determining whether it should be classed as bran or flour, the amount of ash in the product must be ascertained. If it is found that the ash of the dry portion of the article amounts to at least 4·1% of the weight of the dry substance, the article shall be classed as bran; if not, as flour.	
	Seed:	
85	Canary .....kilo.	0 10
86	Pine; also cones of the *Pinus sylvestris* .... ,,	6 00
87	Fir; also cones of the *Abies excelsa* or *Abies pectinata* .....kilo.	1 50
88	Timothy grass ..... ,,	0 10
89	Red clover..... ,,	0 20
90	Other kinds n.s.m. even if pulverised; also spores	Free
91	Straw and hay; also grass not separately mentioned	Free
92	Grass, braided or split, even if in combination with hair of a kind not subject to duty; also other substitutes for horse hair such as *alva marina* and curled fibre, and moss prepared as upholstery material .....kilo	0 07
*93	Hops ..... ,,	0 10
	Potatoes:	
94	Of the current year's crop, and imported between February 15th and June 30th.....100 kilos.	2 50
*95	Other kinds, not treated in any way.....	Free
96	Cut and dried.....100 kilos.	5 00
	White beets (sugar beets):	
97	Raw ..... ,,	1 00
98	Cut up and dried ..... ,,	5 00
99	Chicory root, even if dried .....kilo	0 05
100	Horse radish ..... ,,	0 20
	Roots, edible, not specially mentioned:	
101	With stalk ..... ,,	0 20
	Without stalks:	
102	Fresh ..... ,,	0 10
103	Cut up and dried..... ,,	0 20
104	Oil cakes; cakes made of maize flour pressed together; acorns, ground or not; also arachides or earthnuts.....	Free
105	Cattle food, n.s.m., such as brewers' grains and wash, gluten food, meal of maize cakes and other oil cakes and maize-germ meal, even if with admixture of animal substances.....	Free
	Note—Maize products in the nature of flour are to be classed under this number if they contain at least 20% of protein.	

B.—FRUITS, BERRIES, VEGETABLES AND LIVING PLANTS, &c.

Nos.	Goods.	Duty. Kr. öre.
	Fruits (of trees) and berries:	
	Fresh or boiled only, even if crushed or otherwise broken up:	
106	Grapes and strawberries .....kilo.	0 50
107	Other kinds n.s.m. ..... ,,	0 10
	Dried:	
108	Apples in slices or pieces, from which the peel and core have not been removed (so-called chopped apples for making summer drinks), and apple cores and peel .....kilo.	0 15
109	Plums, prunes, prunellas, figs and dates; also orange, lemon and citron peel, dried or salted kilo.	0 25
110	Raisins and currants ..... ,,	0 15
111	Cocoa-nuts .....each	0 10
112	Copra	Free
113	Walnuts and other nuts, n.s.m. also hazelnuts and chestnuts .....kilo.	0 25
114	Almonds, apricot, peach and plum kernels and all kinds of nut-kernels whole or broken up, including so-called "earthnut almonds" (*arachidmandel*) .....kilo.	0 35
	Other kinds, n.s.m.; also if salted:	
115	Edible.....kilo.	0 25
	Note.—In assessing duty on salted edible fruit and berries no deduction shall be allowed for the weight of the receptacle.	
116	Not being edible or for decorative purposes, even if pulverised	Free
117	Candied preserved in spirit, vinegar or oil (including the weight of the vessel) .....kilo.	0 50
	Vegetables, not specially mentioned:	
	Fresh:	
118	Melons, cucumbers and tomatoes .....kilo.	0 20
119	Asparagus (including the weight of the package) kilo.	0 40
120	Onions and cabbage (white) ..... ,,	0 10
121	Other kinds ..... ,,	0 15
122	Salted or dried, even with roots ..... ,,	0 25
123	Candied preserved in spirit or vinegar (including the weight of the vessel) .....kilo.	0 50
124	Mushrooms, edible..... ,,	0 50
	Note.—No deduction shall be allowed for the weight of packages in which it is intended that these articles shall be preserved after transport, provided such package is of other material than wood.	
125	Flower bulbs.....	Free
126	Manioc, tapioca, cassava or arrowroot	Free
**127	Roots, not edible, n.s.m., even if pulverised	Free
	Flowers and parts of flowers, natural, cut, fresh and dried, n.s.m.:	
128	For decorative purposes, loose or tied together (including the weight of boxes, paper, and similar packing) .....kilo.	5 00
129	Other kinds, even if pulverised; also insect powder (dried and pulverised portions of flowers, with or without addition of mineral ingredients)	Free
	Plants n.s.m.:	
*130	Living .....kilo.	0 07
	**Note* 1.—If a plant weighs more than 10 kilos. duty shall be charged on the weight in excess at the rate of only 3 öre per kilo.	
	Note 2.—Plants which are imported with buds or flowers, but without earth, are to pay duty as flowers, natural, cut, for decorative purposes.	
	Note 3.—No deduction of weight shall be allowed for internal packings, such as tubs or pots with mould, bast mats, &c.	
	Dried or otherwise prepared:	
131	For decorative purposes (including the weight of boxes, paper and similar coverings)..kilo.	0 50
132	Other kinds, even if pulverised.....	Free
	Branches and leaves, natural:	
133	For decorative purposes, loose or tied together, fresh, dried, varnished, dyed or otherwise prepared, including also artificial plants composed in the main of natural leaves dried; also grass prepared for decorative purposes, with or without spikelets or panicles .....kilo.	0 50
	Note.—No deduction of weight shall be allowed for boxes, paper and similar coverings.	
134	Other kinds n.s.m. even if pulverised.....	Free

IV.—ARTICLES OF FOOD AND CONSUMPTION, NOT ELSEWHERE INCLUDED.

Nos.	Goods.	Duty. Kr. öre.
135	Milk and cream	Free
136	Milk powder (milk in dry state) .....kilo.	0 15
137	Cheese, all kinds ..... ,,	0 20
	Note.—No deduction of weight shall be allowed for coverings of paper, tin foil, tissue or similar substance, nor for boxes, jars or bottles.	
	Butter:	
138	Natural .....kilo.	0 20
139	Artificial (margarine) ..... ,,	0 15
140	Dripping (rendered fat)..... ,,	0 15
141	Honey, even if artificial ..... ,,	0 23·5
142	Eggs; also yolk of eggs, even if dried and powdered, and liquid white of eggs, with or without addition of preservative	Free
143	Cod roe in barrels, salted, but not otherwise prepared	Free
144	Caviar and salted fish roe, n.s.m., also pâté de foie gras contained in pastry or in so-called terrines, even if preserved in hermetically sealed vessels.kilo.	2 50
	Note.—If the articles included in this tariff No. are imported in hermetically closed vessels, the latter shall be included in the dutiable weight.	
145	Tails of cray fish.....kilo.	0 20
146	Sausages ..... ,,	0 50
147	Articles not specified, of animal flesh or other parts of animals, boiled or preserved against decomposition otherwise than by salting, drying or smoking, not classifiable as preserves, including also extract of meat and concentrated soups; also soy and sauces..... .....kilo.	0 50
	Note.—No deduction of weight shall be allowed for boxes, paper, jars, bottles and similar receptacles.	
148	Small fancy bread, pastry, cakes, gingerbread and other similar kinds of bakers' wares, not being preserves, including the weight of the internal packing.....kilo.	0 30
149	Bread, all kinds, n.s.m..... ..... ,,	0 06·5
150	Children's foods and wheaten starch; also sugar of milk, malt sugar, and so-called malt extract (viscid) when imported otherwise than in hermetically closed bottles or jars ..... kilo.	0 40
	No deduction in weight shall be allowed for boxes, paper, jars, bottles and similar packings.	
	Note.—Malt extract (viscid) intended for the textile industry may be imported on payment of a duty of 15% *ad val.*, if the owner of the factory, when clearing the article through the customs, furnishes a sworn certificate to the effect that the article is exclusively intended for the textile industry.	
151	Yeast, all kinds .....kilo.	0 20
	Cocoa:	
152	Beans and shells ..... ,,	0 05
153	In the form of powder ..... ,,	0 30
154	Chocolate (also cocoa in solid form) (including the weight of boxes, paper, jars, bottles and similar coverings).....kilo.	0 50
	Coffee:	
155	Not roasted..... ,,	0 12
156	Roasted or baked, even if ground, and coffee substitutes, all kinds .....kilo.	0 20
157	Tea ..... ,,	0 50
	Note.—No deduction of weight shall be allowed for boxes, metal foil, paper and similar wrappings.	
	Sugar:	
158	Refined, all kinds, *e.g.* sugar loaves, candy and cakes, also crushed or pulverised.....kilo.	0 11
	Unrefined:	
159	Not darker in colour than No. 18 of the Dutch standard, which is generally recognised in commerce, standard samples of which are to be supplied by the Customs Administration to the various Customs houses.....kilo.	0 11
160	Of a colour darker than the standard above-mentioned, even if imported in solution or in a liquid state.....kilo.	0 08

Nos.	Goods.	Duty. Kr. öre.
	Note 1.—Solutions of sugar, the dry substance in which contains less than 70 % of sugar, ascertained by direct polarisation, not regarded as honey, uncoloured or with ash contents not exceeding 1·3% of the weight of the dry substance shall be regarded as refined sugar. Other solutions of sugar, the dry substance of which contains less than 70% of sugar ascertained by polarisation are to be classed as syrup or honey according to its nature.	
	Note 2.—Sugar arriving from countries which grant bounties on the manufacture or export of sugar shall pay a surtax in addition to the general rate of duty, in accordance with the special provisions on the subject.‡	
	Note 3.—The provisions of the Royal Decree of June 18, 1909, are applicable as regards certificates of origin of foreign sugar.	
	Note 4.—When sugar, even if in solution or in liquid state, is delivered from the Customs control for consumption, the sugar tax must be paid together with the Customs duty in accordance with the special regulations on the subject.	
161	Syrup and molasses.....kilo.	0 05
	Note 1.—On clearance through the Customs a certificate drawn up by the manufacturer in good faith and belief must be handed in, stating that the ash contents of the syrup exceed 1·3 % of the weight of the dry substance, and that the sugar contents in the dry substance ascertained by direct polarisation do not exceed 70%. If such a certificate is not produced the cost of the necessary examination must be borne by the importer.	
	Note 2.—In assessing duty no notice shall be taken of glucose or starch syrup contained in the syrup.	
162	Grape sugar, glucose and starch syrup.....kilo.	0 23·5
*163	Colouring matter, even if in a solid state, not containing spirit.....kilo.	0 20
	Note.—If this article contains spirit, it shall be dutiable as "liqueurs."	
164	Preserves, n.s.m. (including the weight of boxes, paper, jars, bottles and similar coverings)....kilo.	0 50
	Liquorice:	
165	Without addition of sugar, spices, or essences, in round rods of at least 10 millim. in diameter, or in blocks.....kilo.	0 12
166	Other kinds	Dutiable as Preserves.
	Conserves—edible goods of animal or vegetable origin, preserved in hermetically closed vessels (including the weight of the vessels):	
167	Beef or mutton.....kilo.	0 12
168	Other kinds, n.s.m..... ,,	0 50
	Note.—Edible goods, imported in hermetically closed vessels, which are intended only to protect the goods when in transit and not to serve as packing for retail sale, shall not be included with conserves.	
	SPICES.	
	Mustard:	
169	Not ground (mustard seed).....kilo.	0 10
170	Ground, including the weight of the vessels.. ,,	0 30
171	Prepared (in the form of paste), including the weight of the vessels.....kilo.	0 50
172	Cummin..... ,,	0 10
	Pepper, all kinds, also ginger, cloves and clove stalks:	
173	Not ground.....kilo.	0 25
174	Ground (including the weight of boxes, paper, jars, bottles, and similar packings) .....kilo.	0 30
175	Cardamoms, nutmegs and mace..... ,,	1 00
	Cinnamon, including cinnamon buds and cassia lignea:	
176	Not ground.....kilo.	0 50
177	Ground (including the weight of jars, paper and similar packings) .....kilo.	0 55
178	Anise and star-anise, and fennel and coriander.. ,,	0 25
179	Bay leaves and berries, dried..... ,,	0 12
180	Cassia fistula and tamarinds.....	Free
181	Capers (including weight of the vessel).....kilo.	0 50
182	Saffron, vanilla and vanilline..... ,,	6 00
	BEVERAGES.	
	Brandy and spirits, all kinds, including also arrack, rum and cognac:	
183	In casks of any size:	
	Litre containing 50% of alcohol at 15° C.....	1 00
184	In other vessels:	
	Litre without regard to alcoholic strength.....	1 85
	Note 1.—In assessing duty on brandy and spirits in vessels containing less than 250 litres, the duty in accordance with the rates specified above shall be increased by 75 öre per litre if the spirit is prepared from rice (arrack) or from sugar (rum), and by 15 öre per litre in other cases.	
	Note 2.—Brandy and spirits of an alcoholic strength, other than that stated above, shall be reduced to normal strength, or 50%, in the manner specially prescribed.	
	Note 3.—Solutions in spirits, not potable, the alcoholic content of which cannot be directly ascertained owing to the presence of substances in solution, are dutiable as spirit varnish.	
	Note 4.—Owners of factories and industrial establishments, who show that they have received official permission to use fusel oil duty free for industrial purposes, may import for this object fusel oil containing at least 75% by volume of oil insoluble in a concentrated solution of chloride of calcium, on payment of a duty of 75 öre per kilo. without regard to alcoholic strength on condition that they comply with the special regulations as to the use of such articles which may be laid down by Royal Decree. Other fusel oil shall pay duty as brandy or spirit.	
185	Liqueurs and absinthe; also other spirituous beverages, containing an addition of sugar or other foreign matter and thus causing the alcoholic content to be incorrectly shown when tested ....litre	2 50
	Wine:	
*(1) 186	In casks of any size containing 14% of alcohol or less .....kilo.	0 34
187	Containing 14% but not over 25% of alcohol ,,	0 65
	In other vessels:	
188	Sparkling .....litre	2 00
*(2) 189	Not sparkling, containing 14% of alcohol or less .....litre	0 69
*(2) 190	Containing 14% but not over 25% of alcohol ..	1 00
191	Juice of berries and fruits are dutiable as wine	
	Note.—Wines containing more than 25% of alcohol shall pay duty as liqueurs.	
	Malt liquors and mead:	
192	In casks of any size, the weight of the cask being included .....kilo.	0 12
193	In other vessels .....litre	0 20
194	Mineral waters, mineral spring salts, natural or artificial; also salt mixtures for baths	Free
	Tobacco:	
	Unmanufactured:	
195	Stalk .....kilo.	2 00
	Leaf tobacco:	
195½	Called Kentucky, Virginia (also North and South Carolina), Ohio, Maryland and China tobacco kilo.	2 00
195¾	Other kinds ..... ,,	3 00
	Note 1.—In the case of leaf tobacco from which the stalk is wholly or partly removed (stripped leaf tobacco), the rate of duty shall be increased by 15%.	
	Note 2.—In cases where the Customs authorities are in doubt as to whether the rates of duty under Nos. 195 and 195½ are applicable to a consignment, the question must be referred to the General Customs Administration. Moreover, Tariff headings Nos. 195 and 195½ shall not be applied unless the tobacco manufacturer by or for whom the tobacco is imported makes special application for assessment of duty under one or other of these headings, and at the same time furnishes a written declaration made in good faith to the effect that the tobacco shall be used exclusively for the manufacture of smoking or chewing tobacco or snuff.	
	Manufactured:	
196	Cigars and cigarros .....kilo.	7 00
196½	Cigarettes..... ,,	5 00
	Other kinds:	
197	Cut..... ,,	3 50
197½	Other..... ,,	2 50

V.—HIDES AND SKINS, LEATHER GOODS, FUR MANUFACTURES, &c.

Nos.	Goods.	Duty. Kr. öre.
	Hides and skins which cannot be classed as furriers' goods:	
198	Not dressed, of all kinds, including also those salted, limed or dried.....	Free
	Dressed, including those partly dressed:	
	Sole and insole leather and walrus skins & rhinocerous hides:	
*199	Bend leather (cleaned), also leather for machine belting .....kilo.	0 35
200	Whole or half hides & pieces thereof—all, provided they cannot be included under the preceding tariff number kilo.	0 2[illegible]
	Other kinds:	
**201	In pieces weighing not less than 1 kilo. net .....kilo.	0 65
	In pieces of a less net weight:	
202	Gold and silver leather .....kilo.	1 50
*203	Other ..... ,,	0 90
204	Artificial leather (composed wholly or partly of leather waste) ..... kilo.	0 35
205	Leather clippings; also waste of leather or leather goods which cannot be used as leather or leather goods	Free
	MANUFACTURES OF LEATHER AND SKINS.	
	Pieces of leather and skin, stamped or cut out, but not further manufactured, n.s.m.:	
206	Of sole or insole leather; also backs of horsehides and parts thereof .....kilo.	0 65
	Other kinds:	
207	Lacquered or of gold or silver leather..kilo.	1 80
208	Other, including also bands, even if pieced together.....kilo.	1 00
	Note to Nos. 206-208.—The bending of "*resefter*" is not regarded as manufacturing.	
	Boots and shoes:	
209	With wooden soles; also tar sewn boots and sea-boots .....kilo.	0 25

‡ The highest surtax for refined sugar is 25·2 öre, and for unrefined sugar 25·92 öre per kilo.

(1) Agreement with France dated Dec. 2, 1908.
(2) Agreement and Commercial Treaty with Germany dated May 2, 1911.

V.—HIDES AND SKINS, LEATHER GOODS, FUR MANUFACTURES, &c. —continued.

Nos.	Goods.	Duty. Kr. öre.
	Other kinds:	
210	Of skin, blackened, lacquered or coloured otherwise than black ....kilo.	6 00
	Note.—Skins are only to be treated as blackened when the black colour does not simply form a superficial coating but has penetrated the skin and dyed the section.	
211	Of other skins, or of fur....kilo.	2 00
212	Of silk, or half silk.... ,,	9 00
213	Other kinds, n.s.m., whatever be their material, with or without leather soles....kilo.	1 50
	Note 1.—If the upper portions of boots or shoes are composed of different materials, the goods are to pay duty as boots or shoes of the material subject to the highest rate of duty, no notice being, however, taken of lining, elastic, straps, tongue or edging.	
	Note 2.—Sewn uppers for boots pay duty as boots.	
*214	Gloves, not specially mentioned ....kilo.	6 00
*215	Transmission and conveying belts, cords and hose-pipes of leather or gut, even if in combination with other materials; check-braces, picking cords and lachings; engineers' articles of leather, such as covers for rollers, and raw-hide pistons and packings; also gold beaters' skin....kilo.	0 60
216	Cap peaks .... ,,	0 60
*217	Bags, with fittings or not, weighing not more than 0·5 kilo. net each, and portfolios, pocket-books and purses of leather or skin, even if in combination with other material ....kilo.	2 00
*218	Cases, with or without accessories, boxes, sheaths, belts and bandoliers, and parts of belts, bandoliers or braces, all provided they consist of leather or skin, even if in combination with other material ..kilo.	1 80
219	Bags, weighing more than 0·5 kilo. net each, trunks, portmanteaus, hat boxes, and similar travelling requisites, fitted up or not, of leather or skin, even if in combination with other materials ....kilo.	1 50
	Note to Nos. 217 *and* 219.—In ascertaining the net weight of bags, the weight of loose fittings is not to be included.	
220	Articles of clothing, of leather or skin, which cannot be classed under another heading, even if furnished with lining of textile materials ....kilo.	1 50
	Note.—Articles of clothing of leather or skin, provided with a covering of textile materials, shall pay duty in accordance with the provisions of Section VIII. G.	
*221	Saddlers' goods, even if of textile materials, and other manufactures, n.s.m., of leather or skin, even if in combination with other materials, such as harness, saddles, crops, whips, razor strops, &c., also boxing and fencing gloves of all kinds, whatever be the nature of the material ....kilo.	1 20
	Furriers' goods:	
222	Not dressed, all kinds	Free
	Dressed skins, loose:	
223	Of sheep, goats, reindeer, dogs, wolves, common foxes, cats, or horses, or animals of the equine or bovine kinds....kilo.	0 25
224	Of the Siberian (not Persian) lamb, cashmere goat (Tibet), hamster, marmot, nutria, musk, rabbit or hare....kilo.	0 50
225	Other kinds .... ,,	1 00
	Dressed skins, skins sewn together and partly manufactured articles, such as linings:	
226	Of the sheep, goat, reindeer, dog, wolf, common fox, cat, horse or animals of equine or bovine kinds, Siberian (not Persian) lamb, cashmere goat (Tibet), hamster, marmot, nutria, musk, rabbit or hare; also imitation tails ....kilo.	3 00
227	Other kinds.... ,,	6 00
	Note to Nos. 226 *and* 227. No notice shall be taken of sewing intended only to restore the skin to its natural appearance.	
	Finished articles having fur as their covering or lining, such as caps, muffs, boas, fur coats, cloaks and foot muffs:—	
228	Of the sheep, goat, reindeer, dog, wolf, common fox, cat, horse or animals of the equine or bovine kinds, Siberian (not Persian) lamb, cashmere goat (Tibet), hamster, marmot, nutria, musk, rabbit or hare ....kilo.	6 00
229	Other kinds .... ,,	9 00
	Note to Nos. 210–229. No deduction in weight shall be allowed for boxes, paper, and similar coverings, nor for material inserted or for cardboard	

VI.—WOOD AND MANUFACTURES THEREOF, BASKET AND BRUSHMAKERS' GOODS, AND BONE, HORN AND OTHER PLASTIC MATERIALS, &c.

Nos.	Goods.	Duty. Kr. öre.
230	Lumber, unwrought, all kinds; also felled trees with the boughs not lopped off	Free
231	Fire wood, all kinds; also wood wool and waste from wood-working	Free
232	Bark, all kinds, n.s.m., even if pulverised, also birch bark, cork (even if cut up into small pieces) and cork waste	Free
233	Vegetable ivory nuts, nut shells and other similar raw vegetable materials, n.s.m....	Free
234	Beams and spars; boards and planks, sawn; battens, bars and laths; fillets not classifiable under any other heading, and masts, bowsprits, yards, pump-stocks and oars in the rough	Free
	Note.—Wood impregnated with paint shall not be considered as wrought on that account.	
235	Materials for box-making, 7 millim. or less in thickness, intended for cigar or scent boxes, even if having ornaments impressed or burnt in ....kilo.	0 15
236	Materials for box-making, n.s.m. and sawn staves, including notched staves for casks and barrel heads; cask hoops and binding stakes; gunstocks in the rough; walking sticks in the rough even if bent; materials for matches (splints and shavings) of aspen, and keyboards	Free
	Note.—By walking sticks in the rough are understood sawn articles of wood quadrangular, clearly intended for the manufacture of walking sticks, even bent in the form of crook, but not otherwise manufactured.	
237	Sheets of veneer of 7 millim. or less in thickness, of other kinds of wood than fir or deal; also sheets of veneer or other wood pressed together (so-called glue-boards) ....kilo.	0 10
238	Butchers' blocks (for cutting or chopping meat); also sawdust and shavings, n.s.m. and not being waste kilo.	0 02
	Coopers' wares, including notched staves for casks and barrel heads, wholly or partly planed or so prepared that they can be directly made into casks:	
239	Of fir or deal....kilo.	0 01
240	Of other kinds of wood .... ,,	0 04
241	Wheels of vehicles, without rubber tyres, imported separately, and parts thereof, also shafts with or without fittings; also materials for parts of wheels or for shafts ....kilo.	0 20
242	Blocks and lasts for boot-making; also wooden shoes and wood in the rough for inserting bristles for brushmaking, also moulds for industrial uses..kilo.	0 10
243	Shovels and oven-peels, cramps and cramp-frames and plane-stocks; also shafts for axes, sledge and other hammers, shovels, spades, forks, hoes, scythes and hay forks ....kilo.	0 05
244	Pulleys (belt wheels); boards for whetting, grinding and polishing, with or without grinding or polishing materials; handles and shafts for tools or implements provided they cannot be classed under the preceding number; also saw frames and parts thereof ....kilo.	0 10
245	Spindles, bobbins, spool-reeds, shutters and other unspecified parts of machines or appliances for use in the textile industry, and wooden materials for the same; also tables and covers as well as other wooden parts for sewing, embroidery and stitching machines ....kilo.	0 20
	Blocks for wood-cuts:	
246	Not engraved	Free
247	Engraved ....*ad val.*	15 %
	Sticks, even if in combination with materials other than wood (the weight of boxes, paper and similar coverings being included):—	
248	Clearly intended for umbrellas and parasols. kilo.	0 25
*249	Other kinds .... ,,	2 70
*250	Boxes of chip of aspen wood, neither stained, painted or otherwise coated, not veneered or carved ..kilo.	0 05
251	Manufactures of wood, n.s.m. weighing not more than 2 kilos. net per article, turned, chiselled round or oval, or carved, even if in combination with materials other than wood ....kilo	1 00
	Note.—No deduction of weight is allowed for boxes, paper and similar coverings.	
252	Bentwood furniture ....kilo.	0 50
	Other joiners' wares and all other manufactures of wood, n.s.m., even if in combination with materials other than wood, including also turned, chiselled and carved articles weighing more than 2 kilos. net each:	
	Articles wholly or partly covered with composition, coloured or not:	
253	Without other external coating, not polished or waxed ....kilo.	0 30
254	Gilt, silvered, or bronzed, including so-called Japanese ware, not classifiable under any other number ....kilo	0 60
	Polished, waxed, lacquered or provided with other coating n.s m.:	
*255	Mouldings and frames ....kilo.	0 50
256	Other articles .... ,,	0 60
	Articles, not covered with composition:	
	Of fir or deal, without carved work:	
257	Not stained, painted or lacquered and without any other similar treatment of the surface ....kilo.	0 05
258	Stained, painted, lacquered or having undergone any other similar treatment of the surface ....kilo.	0 10
	Other kinds, including all veneered and carved articles:	
259	Without other coating than painting or varnishing, not polished or waxed, without carving or inlaid work; also all carved articles of fir or deal...kilo.	0 30
260	Gilt, silvered, bronzed; also all articles with carving or inlaid work, not falling under the preceding number kilo.	0 60
	Polished, waxed, lacquered or otherwise coated, n. s. m.:	
*261	Mouldings and frames of native wood ....kilo.	0 50
262	Other articles, including also mouldings and frames of foreign wood kilo.	0 60
	Note.—Manufactures of artificial wood shall pay the rate applicable to similar manufactures of natural wood, other than fir or deal.	

Nos.	Goods.	Duty. Kr. öre.
	Furniture, upholstered (stuffed):	
263	Not covered—Shall pay the rates of duty provided for above with an addition of 20 %.	
264	Covered—Shall pay the rates of duty provided for above with an addition of 40 %.	
265	Cork waste, ground or otherwise pulverised ....kilo.	0 05
266	Blocks, sheets, pipes, moulded shapes and other like rough manufactures of cork waste in combination with infusorial earth, lime, cement, glue, asphalt or other fixing medium, even if with admixture of animal hair.....kilo.	0 10
267	Life buoys, life belts, and "fenders" of cork in combination with other materials.....kilo.	0 20
268	Corks for bottles &c., not mounted, also cork soles, in combination or not with other materials, and other unspecified manufactures of cork .....kilo.	0 35
	Note.—1. Corks with mounting are dutiable as manufactures of the material of which the mounting consists.	
	Note.—2. Artificial cork and manufactures thereof are dutiable as similar articles of natural cork.	
	Canes, such as bamboo, Malacca and rattans:	
269	Not worked; also rattans, split, peeled or planed and waste pieces of cane	Free
270	Polished, lacquered, turned, or similarly worked: also planed, not falling under the preceding number .....kilo.	0 25
	Manufactures of cane, even if in combination with other materials;	
271	Sticks, clearly intended for umbrellas or parasols kilo.	0 25
*272	Sticks, not falling under the preceding number kilo.	2 70
273	Other kinds, not specially mentioned..... ,,	1 00
	Note.—In assessing duty on sticks no deduction of weight shall be allowed for boxes, paper and similar wrappings.	
274	Boughs and twigs, even if peeled and split, shavings, straw, reeds, rushes, fibre, bast and other unspecified vegetable substances, unmanufactured, for plaiting or similar use or for brushmaking; also bast rope, bast mats for packing goods and plaits of rushes, n.s.m.	Free
	Manufactures, n.s.m., of materials falling under the preceding number, or of grass and roots:	
	Basketmakers' wares:	
275	Of twigs, not peeled, and coarse shavings kilo.	0 10
*276	Other kinds, even if padded and covered ,,	1 00
	Mats, even if in combination with other materials:	
277	Door mats and carriage mats; also mats of all kinds, of cocoa-nut fibre, without admixture of other textile materials.....kilo.	0 07
277A	Mats for building purposes (revetting mats) kilo.	0 05
278	Other kinds, including mats, plaited or woven, of cocoa-nut fibre, with admixture of other textile materials .....kilo.	0 20
279	Other Manufactures: ..... ,,	1 00
	Manufactures of straw:	
280	Straw rope	Free
281	Envelopes for bottles, loose, also straw shoes, targets and other coarse articles of straw ..kilo.	0 07
282	Other kinds, n.s.m..... ,,	1 00
	Brushmakers' wares, such as brushes, brooms, whisks &c.:	
283	Of fibre, grass, roots or other vegetable substance, without regard to the setting or mounting .....kilo.	0 15
	Of other substances:	
*284	With setting or mounting of iron or unpolished or non-painted wood; also paint brushes and masons' and house painters' brushes of all kinds, not included in the preceding number kilo.	0 50
285	With setting or mounting of gold or silver ,,	6 00
	Note.—Brushmakers' wares set in gold or silver must be hall marked in accordance with the provisions applying to gold and silver wares.	
*286	With other setting or mounting, including feather dusters and powder puffs.....kilo.	1 20
	Note to Nos. 283 *to* 286.—No deduction of weight shall be allowed for cases, boxes, paper and similar wrappings nor for cards.	
287	Bone and horn, unwrought or sawn, splintered, split and rasped, including so-called horn bristles, and tortoise-shell, not worked; also quills, split and divided	Free
	Manufactures, n.s.m., of bone, horn or tortoise-shell:	
288	Plates and sheets for further manufacture, keyboards and knife-handles, and materials for the same; also whip-handles in the rough	Free
	Other manufactures:	
289	Of ivory or of walrus or hippopotamus teeth kilo.	2 00
290	Of other kinds; also manufactures of quills ,,	0 80
	Note to Nos. 289 *and* 290.—No deduction of weight shall be allowed for cases, boxes, paper and similar packing, or for cards.	
	Mother-of-pearl and shells of bivalves and univalves:	
291	Not wrought; also knife-handles and materials for the same	Free
	Manufactures, n.s.m., even if in combination with other materials, with the exception of gold or silver:	
*292	Of mother-of-pearl (including manufactures of soft water shells .....kilo.	1 00
293	Other kinds..... ,,	0 50
	Note to Nos. 292 *and* 293.—No deduction of weight shall be allowed for cases, boxes, paper and similar coverings, or for cards.	
294	Coral, genuine, unwrought; also wrought, but not mounted	Free
	Pearls, beads &c.:	
	Unmounted:	
295	Real	Free
	Imitation:	
**296	Glass beads; including also so-called bead fringes for lamps, shades, and similar articles for lighting, beads of porcelain, or imitation thereof.....kilo.	0 60
297	Other kinds ..... ,,	2 00
	Mounted:	
298	In materials other than gold, silver or platinum, including bracelets, necklaces and chains kilo.	2 00
	Note to Nos. 296-298.—No deduction of weight shall be allowed for cases, boxes, paper, and similar coverings, or for cards.	
299	In precious metals, also bracelets, necklaces, and chains with clasps of precious metals	Dutiable as manufactures of such metals
	Celluloid, celloidin, galalith, ambroin, eburin and other similar artificial plastic materials, n.s.m.:	
300	Unwrought; also sheets, rods, tubes and keyboards and knife-handles, also materials for the same.....	Free
	Other manufactures, n.s.m., even if in combination with tissues, non-precious metals or the like:	
*301	Of celluloid or galalith .....kilo.	0 80
302	Other kinds ..... ,,	0 20
	Note to Nos. 301 *and* 302.—No deduction in weight shall be allowed for boxes, paper and similar coverings, or for cards.	

VII.—PAPER AND PRINTED MATTER, &c.

A.—PULP, CARDBOARD AND PAPER; ALSO MANUFACTURES THEREOF.

Nos.	Goods.	Duty. Kr. öre.
303	Pulp, wet or dry, bleached or dyed, of rags or other textile waste, of wood, mechanical or chemical, or of straw, esparto, or other vegetable fibres.....	Free
	Pasteboard:	
304	Glazed board, including press board, all kinds, imitation leather board, and other pasteboard n.s.m., of natural colour, white or dyed in the pulp, even if compressed ("*guskad*").....kilo.	0 05
*305	Asphalt board for roofing, and other board coated or impregnated with asphalt, tar, or tar oils, including also so-called asphalt and tar felt; also sheathing board and grey rag not impregnated kilo.	0 01
306	Coloured otherwise than in the pulp, impregnated or coated with material other than asphalt, tar, or tar oils (also so-called enamelled pasteboard), covered with paper, varnished, lacquered, covered with metal, punched (not into patterns) or stamped (furnished with impressed patterns), and boards for boxes and for painters .....kilo.	0 10
	Paper:	
307	Yellow straw paper, grey rag and other coarse packing paper of natural colour (not coloured), even if coated with asphalt or similar substance kilo.	0 02
	Note.—Packing paper weighing 30 grammes or less per square metre shall be dutiable as tissue paper.	
308	Paper for printing newspapers.....kilo.	0 01
	Note.—This number includes white paper slightly sized, not smoothed or only slightly smoothed (by machine), not weighing more than 55 grammes per. sq. metre, of which the pulp produced in the mill does not represent less than 60 % of the fibrous mass contained in the paper, provided the owner of the goods attests in writing on his word of honour, that such paper is to be used for printing newspapers.	
	Writing and drawing paper, printing paper, n.s.m., blotting and filter paper, copying paper, tissue and other fine packing paper, and paper of other unspecified kinds—all provided it is of the natural colour, white or coloured in the pulp:	
*309	Imported with envelopes in boxes of cardboard, paper or wood, even if fitted up to hold various kinds of paper in sheets, correspondence cards or envelopes (boxes of stationery) kilo.	0 30
	**Note.*—Letter paper, correspondence cards and envelopes (to match) in receptacles of paper, cardboard or wood, not combined with other materials, shall be dutiable at the rate of 30 öre per kilo. Bands of textile material of any kind placed round letter paper, correspondence cards or envelopes, as also such bands or fittings serving to fasten the cover of the receptacle or to keep the receptacle closed, shall be without influence on the tariff classification. The fact that the receptacles are fitted to contain different kinds or different sizes of paper, cards or envelopes (with closed compartments, shelves, or the like), shall also be left out of account in assessing duty.	
	Other kinds, even ruled:	
*310	With watermarks (even if dry-stamped) kilo.	0 15
*311	Without watermarks..... ,,	0 10

VII.—PAPER AND PRINTED MATTER, &c.—continued.

Nos.	Goods.	Duty. Kr. öre.
*312	Coloured otherwise than in the pulp, also paper coated with white colour (so-called enamelled), gilt or silvered or coated with other metal, varnished, lacquered, having printed patterns in one or more colours, punched (not into patterns) .....kilo.	0 20
*313	Folded and pressed, such as so-called imitation linen not falling under the foregoing number, also paper for boxes .....kilo	0 18
*314	Sensitized photographic paper; parchment paper even if imitation; paper impregnated or coated with chemicals, disinfectants, oils, fat, wax, glue, gum and similar substances not being colours, but excluding asphalt ....kilo.	0 20
315	"Vulcanized fibre" and other chemically prepared fibre board, in plates or sheets (leaves) .....kilo.	0 15
	Note.—Vulcanized fibre in tubes or rods is dutiable as manufactures of pulp.	
316	Paper or pasteboard with covering or internal layer of tissue or textile thread or metal wire.....kilo.	0 40
*317	Emery paper, glass paper, sand paper and other grinding or polishing paper.....kilo.	0 07
	Notes to the Nos. concerning Paper and Boards:—	
	*1 The distinction between paper and boards shall be made by treating articles as paper when weighing less than 350 grammes per square mètre, and otherwise as boards.	
	2 Boards and paper for boxes consist of two or more sheets of paper (lamellæ) united by adhesive substances.	
	*3 Paper in rolls shall be dutiable as paper if the breadth exceeds 20 cm., and also if the breadth does not exceed 20 cm. should it be proved that the paper is intended for further use in industry or manufacture, such as for printing, manufacturing paper bags, for attachment to match-boxes, for winding round flower wire.	
	4 If articles otherwise dutiable as paper or boards (box boards) are cut down or otherwise divided into shapes not exceeding 12 by 20 centimètres (blanks for visiting cards and the like), they shall be classed as blanks for cards. Correspondence and visiting cards, imported with envelopes, in boxes of paste board, paper or wood, are to be treated as boxes of stationery.	
	*5 In assessing duty no notice shall be taken of printed matter or labels on paper or boards evidently intended only for wrapping goods.	
	6 In assessing duty on paper of all kinds, no deduction shall be allowed for the weight of boxes or wrapping paper.	
	Wall paper, including friezes &c.:	
*318	Embossed (furnished with impressed patterns), all kinds, even if in combination with other substances: ground papers (coated on either side with grounds), all kinds: also designed papers ["*naturelltapeter*"] (printed on paper coloured in the pulp) if with velvety surface, pressed (goffered), varnished, lacquered, coated with mica or metal (bronzed) .....kilo.	0 50
*319	Other kinds..... ,,	0 20
320	Playing cards, all kinds: also sheets, painted or printed, figured or not, intended to be cut into playing cards .....kilo.	2 00
	Note 1.—No deduction of weight shall be allowed for cases, boxes, paper and similar coverings.	
	Note 2.—Stamp duty shall also be charged on playing cards imported, in accordance with the special regulations on the subject.	
	Paper bags; also envelopes for letters, photographs and similar articles combined or not with parchment paper (even if artificial), metal paper and other materials, such as metal fittings, textiles, gelatine or tinfoil:	
321	Furnished with printing on the outside ....kilo.	0 50
*322	Other kinds ..... ,,	0 30
	Notes to Nos. 321 *and* 322:—	
	1 Envelopes, imported together with paper in boxes of pasteboard, paper or wood, are to be classed as boxes of stationery in accordance with the provisions under the heading of paper.	
	2 No deduction of weight is to be allowed for boxes and paper coverings.	
*323	Postage stamp albums, even if containing stamps; also parts of such albums .....kilo.	0 75
324	Picture post-card albums; also parts of such albums kilo.	1 50
325	Photograph albums and parts thereof .....kilo.	2 00
	Notes to Nos. 323-325:—	
	1 In assessing duty on albums and parts thereof no notice shall be taken of any substance other than paper pulp, paper or pasteboard present.	
	2 No deduction of weight shall be allowed for boxes, paper and similar wrappings.	
	Note books and other books containing plain or ruled paper bound up: albums for verses and scrap books and other albums n. s. m.; loose book covers or parts thereof and portfolios for letters, accounts and the like:	
	Covered with skin or with tissue other than oil cloth	
*326	Trade books.....kilo.	0 50
*327	Other kinds..... ,,	0 80
	**Note.*—No notice to be taken of backs or corners of tissue or skins.	
	Other kinds:	
*328	Trade books.....kilo.	0 35
*329	Other kinds ..... ,,	0 50
	Note to Nos. 326-329.—No deduction of weight shall be allowed for boxes, paper and similar coverings.	
330	Bobbins, spool-reeds and tool handles, perforated jacquard cards, even if fastened together, tubes of paper not falling under any other number, and corrugated board or corrugated paper, if pasted kilo.	0 08
331	Anatomical models for educational purposes.....	Free
332	Blanks not printed, for visiting cards, business cards, menu cards, and the like; also labels, all kinds, without letterpress .....kilo.	0 50
	**Notes* 1.—In assessing duty no notice shall be taken of the fact of the goods being gold or silver stamped, gold or silver printed (other than with letterpress), or furnished with gilt or silvered edges or with coloured borders.	
	2. No deduction in weight is to be allowed for boxes, paper and similar wrappings.	
*333	Cases, with or without accessories, and boxes, sheaths and "attrappes" of pasteboard, paper or pulp in combination with textile goods, containing silk, or with lace, skin, gilt or silvered metal or with celluloid or other similar moulding material..kilo.	1 80
	Note.—No deduction in weight shall be allowed for boxes, paper and similar wrappings.	
*334	Commoner articles for house or kitchen use, such as tubs, buckets, &c., of pasteboard, paper or pulp, even if in combination with other materials..kilo.	0 50
	Note—No deduction of weight shall be allowed for boxes, paper and similar wrappings.	
	Manufactures, n. s. m., of pasteboard, paper or pulp, even if in combination with other materials:	
	Gilt, silvered, bronzed, varnished, lacquered or with tinsel (mica bronze) strewn over it:	
*335	Pasteboard cards for photographs .....kilo.	0 75
*336	Other manufactures ..... ,,	1 50
	Other kinds:	
*337	Stamped, printed (with letters or otherwise), painted, folded, goffered (pressed) or with punched patterns, even if these processes be applied only to the mount or label.....kilo.	0 75
*338	Not having undergone such processes: also masks howsoever prepared.....kilo.	0 50
	**Note.*—The following shall also be dutiable under this number: collars, cuffs and dickies of paper, if they have undergone the processes enumerated in the foregoing number, even if covered on one or both sides with white, coloured or printed cotton tissue, without real sewing. Stamped impressions in imitation of sewing are not to be declared real sewing.	
	**Note to Nos.* 336-338:	
	In assessing duty on cardboard boxes for packing, divided into compartments or not, no notice shall be taken of the existence of gilt, silvered, bronzed or coloured borders or edges, nor as to the nature of labels, unless they are gilt, silvered or bronzed or printed in more than one colour.	
	**Note to Nos.* 335-338.	
	In assessing duty on pulp, paper and pasteboard articles, no deduction shall be allowed for the weight of boxes and paper wrappings.	
339	Paper shavings (waste from paper manufacture) and waste printed paper, including used postage stamps	Free

B.—PRINTED MATTER, PRODUCTS OF THE GRAPHIC ARTS AND PAINTINGS.

Nos.	Goods.	Duty. Kr. öre.
	Books, printed, not specially mentioned: Bibles and hymn books in Swedish, bound:	
340	In paper or cloth covers, without gilt edges kilo.	0 50
341	In other bindings, or with gilt edges .... ,,	2 00
	Note to Nos. 340 *and* 341.—No deduction of weight shall be allowed for cases, boxes, paper and similar coverings.	
**342	Other kinds; also newspapers, journals and manuscripts, also books with raised characters (for the blind).....	Free
	Maps, geographical and topographical, astronomical charts and mariners' charts and other charts for scientific purposes:	
	With Swedish text:	
343	Loose or stitched .....kilo.	1 50
344	In boards, bound or mounted on cloth .. ,,	2 00
345	Other kinds; also globes, all kinds, with or without stands, including so-called "tellurium lunarium"	Free
346	Music, bound or not	Free
*347	Picture books and painting books for children with or without explanatory text .....kilo.	0 75
*348	Picture postcards, and congratulation cards of all kinds, even if in combination with other materials kilo.	0 50

Nos.	Goods.	Duty Kr. öre.
*349	Pictures, all kinds, n.s.m. multiplied by printing or otherwise, unframed (even if on material other than paper or boards), such as etchings, steel or copper engravings, woodcuts, phototypes oleogravures, decalcomania (transfer pictures), lithographs, photographs ..... kilo.	0 75
	*Note 1.—Illustrations belonging to printed works and imported with them are to pay the same duty as the printed works.	
	*Note 2.—Pictures on pasteboard, paper or pulp, which have been subjected to further treatment, such as pressing, are to pay duty as manufactures of pasteboard, pulp or paper.	
	**Note 3.—Pictures on materials other than pasteboard, pulp or paper, are dutiable under this number only if the picture is of the greater importance and is not simply an ornament on articles intended for definite uses, even if they have been subjected to further treatment such as pressing or punching.	
	*Note 4.—Advertisement cards and placards with pictures, but without text relating thereto, are also dutiable under this number.	
	*Note 5.—Holes, pasteboard or paper discs, tapes, cords or rings of common metals, or other simple attachments to pictures, which serve only as a means for hanging or standing them, shall be left out of account in assessing duty.	
	*Note 6.—Framed pictures are subject to the duty fixed for the frame.	
	*Note to Nos. 347 349.—No deduction in weight shall be allowed for boxes, paper and similar wrappings.	
	Printed matter, n.s.m., such as catalogues, business circulars and other commercial prints:	
350	With foreign text, and not falling under the following number	Free
*351	Other kinds, including all visiting cards, business cards, labels and menu cards, with letterpress, and paper (other than wrapping) provided with stamps of firms or other similar letterpress ..... kilo.	0 75
	*Note 1.—Advertisement cards and placards, with pictures and text relating thereto, are dutiable under No. 350 or 351.	
	*Note 2.—No deduction in weight shall be allowed for boxes, paper and similar wrappings.	
352	Paintings (pictures), even if on tissue, wood, non-precious metal or stone, not framed, drawings and sketches, not framed, even if bound or mounted on paper, boards, tissue or the like.....	Free
	Note.—Pictures, drawings and sketches, when framed, pay the duty fixed for the frame.	

VIII.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND ARTICLES MANUFACTURED THEREFROM.

A.—SILK, EVEN IF ARTIFICIAL.

Nos.	Goods.	Duty Kr. öre.
353	Silk waste, undyed or dyed	Free
354	Wadding ..... kilo.	3 00
	Silk, spun or not, even if in combination with other textile material:	
	Natural:	
355	Raw, not dyed; also so-called gut.....	Free
	Boiled, even if bleached, or dyed:	
*356	Put up in small packages suitable for retail sale, such as skeins, bobbins, reels and the like ..... kilo.	2 50
357	Other..... ,,	2 00
	Artificial:	
358	Put up in small packages suitable for retail sale, such as skeins, bobbins, reels and the like..... kilo.	2 50
	Other:	
359	Not bleached or bleached	Free
360	Dyed ..... kilo.	2 00
	Note.—Fancy yarn or loop yarn consisting of silk in combination with other textile material, is to be regarded as silk only if the silk in a continuous thread follows the whole length of the yarn.	
361	Felt tissues with cotton warp and woof of coarse yarn of silk-waste, cut into shapes (so-called Italian), even if hemmed or bordered..... kilo.	2 00
*362	Shag, velvet and plush, cut or not, of silk alone or in combination with other textile material ..... kilo.	6 00
	Tissues not specially mentioned:	
*363	Of silk alone or in combination with other textile materials to the extent of not more than 15 % (pure silk) ..... kilo.	6 00
	Of silk in combination with more than 15 % of other textile materials (half silk):	
364	Not bleached nor dyed, weighing 100 grammes or less per sq. metre..... kilo.	2 00
	Note.—Tissues shall be regarded as unbleached even if they contain boiled or bleached threads of silk.	
*365	Other kinds..... kilo.	3 00
	Note.—Woollen cloth for costumes weighing 300 grammes or more per square metre and containing threads wholly or partly of silk shall be dutiable as woollen tissues if the silk does not amount to more than 3 % of the whole weight of the tissue. In determining the percentage content of silk allowed in the case of threads which are composed partly of silk, only the weight of the silk actually contained in such threads shall be taken.	
	Note to Nos. 363-365.—In determining the percentage of textile materials other than silk contained in tissues falling under these numbers, neither metal wire nor yarn with metal wire or silk spun over it shall be regarded as "other textile materials."	
	**Note to Nos. 361-365.—No deduction of weight shall be allowed for coverings of paper or tissue around each separate article, nor for inserted material, but iron frames fixed on boards with hooks on which certain shag, velvet and plush is fastened for safety during transit are not to be regarded as inserted materials.	
	Ribbons, not separately mentioned:	
*366	Shag, plush and velvet ribbons of silk alone or in combination with other textile material .... kilo.	6 00
	Other kinds:	
*367	Of silk alone or in combination with not more than 15 % of other textile material (ribbons wholly of silk) ..... kilo.	6 00
*368	Of silk in combination with more than 15 % of other textile material (ribbons of half silk) kilo.	3 00
	*Note 1.—Besides ribbons proper, *i.e.*, tissues produced on ribbon looms, with warp and woof, so-called artificial ribbons are also to be regarded as ribbons; these consist of textile fibres or yarn running longitudinally and pasted together in the form of a ribbon, or of tissues cut in the form of bands not more than 20 centimetres broad, but are not to include lace tissues or tulle.	
	**Note 2.—Goods which are otherwise dutiable as ribbons shall be so dutiable even if they are woven with designs or have edges other than straight edges.	
	Laces, cords and other passementerie, not separately mentioned, of silk alone or in combination with other textile material, with or without insertion of wood, metal or the like:	
	Braided cord, similar to ribbon, with or without insertions of textile materials or thread, with straight edges, and without any pattern other than that produced by the use of dyed yarn or thread:	
*369	Of silk alone or in combination with not more than 15 % of other textile material kilo.	6 00
*370	Of silk in combination with more than 15 % of other textile material ..... kilo.	3 00
	Note to Nos. 367-370.—In determining the percentage of textile materials other than silk in ribbons or cords, neither metal wire, nor yarn with metal wire or silk spun over it is to be considered as "other textile materials."	
*371	Other kinds ..... kilo.	9 00
	Note.—Trimmings and ornaments, not specially mentioned, produced from ribbon or cord alone or from ribbon and cord together, even if in combination with other materials, by means of sewing, pasting together or other process, are to pay duty as "Laces, cords and other passementerie: other kinds."	
	Trimming and ornaments, other than plushy, containing in warp or woof cords falling under No. 369 or 370, shall be dutiable according to those numbers.	
372	Lace and lace tissues and tulle, n. s. m., of silk pure or in combination with other textile materials..kilo.	12 00
373	Hosiery and other goods produced by knitting, crochet or network, not classifiable as lace or gold wire-drawers' work, of silk alone or in combination with other textile material, including also sewn gloves of tissue ..... kilo.	9 00
	Note to Nos. 366-373.—No deduction of weight shall be allowed for boxes, paper, and similar coverings, nor for inserted material.	

B.—WOOL AND OTHER ANIMAL HAIR.

Nos.	Goods.	Duty Kr. öre.
374	Wool and other animal hair, not separately classified, not prepared; washed, carded, combed, curled, bleached, dyed, or printed; also human hair, not prepared	Free
	Note.—By wool is understood the hair of animals of the sheep and goat classes, camel hair, the hair of the alpaca, llama, vicuna, hare or rabbit, as well as the wool of other animals.	
375	Artificial wool (shoddy and mungo) also wool waste; including so-called "wool dust," whether dyed or undyed	Free
376	Wadding ..... kilo.	0 10
	Pressed (not woven), felt, undyed, dyed or printed:	
377	Of cattle hair or of other animal hair with the exception of wool, even if with admixture of vegetable textile materials ..... kilo.	0 10
	Of wool, even if with admixture of other textile materials:	
378	Machine felt, endless or in tubular form for use in factories ..... kilo.	0 50
	Other kinds:	
*379	Weighing less than 300 grammes per sq. metre..... kilo.	0 60
380	Weighing 300 grammes or more per sq. metre; also polishing wheels and other discs of felt for industrial use, even if woven ..... kilo.	0 90
	Note to Nos. 377-380.—No allowance is made for the weight of paper or tissue wrapped round each separate article nor for material inserted.	

VIII.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND ARTICLES MANUFACTURED THEREFROM—continued.

Nos.	Goods.	Duty. Kr. öre.
	Yarn of wool, with or without admixture of other textile materials except silk:	
	Single:	
	Unbleached and undyed:	
381	Measuring not more than 41,000 metres per kilo. (up to No. 41 metric).....kilo.	0 20
*382	Measuring more than 41,000 metres per kilo. (above No. 41 metric) .....kilo.	0 30
	Bleached, dyed or printed:	
383	Measuring not more than 41,000 metres per kilo. .....kilo.	0 35
*384	Measuring more than 41,000 metres per kilo kilo.	0 45
	Of two or more threads, not separately mentioned:	
	Unbleached and undyed:	
385	Measuring not more than 41,000 metres per kilo. (counted in single yarn)..kilo.	0 25
*386	Measuring more than 41,000 metres per kilo. (counted in single yarn) ....kilo.	0 35
	Bleached, dyed or printed:	
387	Measuring not more than 41,000 metres per kilo. (counted in single yarn)..kilo.	0 40
*388	Measuring more than 41,000 metres per kilo. (counted in single yarn).....kilo.	0 50
	Note to Nos. 385-388.—In ascertaining the relation between length and weight in the case of twisted yarns no account is taken of the reduction in the length of the single yarn caused by twisting.	
	Note to Nos. 381-388.—If one and the same package contains yarns of different counts, and the yarn is consequently subject to different rates of duty and the difference in fineness is not shown by numbers attached to the goods, the higher rate of duty will be levied even on the coarser yarns.	
	Loop or fancy yarns (*"Effekt eller fantasigarn"*):	
389	Unbleached and undyed .....kilo.	0 35
390	Bleached, dyed or printed; also so-called chenille yarn for making mats .....kilo.	0 50
	Note to Nos. 389 *and* 390.—As loop or fancy yarns are understood, yarns as a rule of two or more threads, which present in their whole length or at regular intervals, burls, thickenings, knots, eyes, loops, twists or the like.	
	Note to Nos. 381-390.—As unbleached and undyed yarn are dutiable also so-called quasi-coloured yarn (*"Falskfärgadt"*) and also grisaille yarn. By quasi-coloured yarn is understood yarn imported for industrial purposes, which on being washed in cold or boiling water for from 5 to 10 minutes entirely or at least for the most part loses its colour and the water is at once evidently coloured. By grisaille yarn is understood single carded wool yarn, spun from artificial wool or wool waste, of a greyish, grey-brown or generally soft indistinct colour produced by the combination of undyed and dyed wool or fibres (dark and light or of dissimilar colours).	
*391	In small packets, made up for retail sale, such as skeins, balls, reels, and the like.....kilo.	0 50
392	Yarns of other animal hair without admixture of other textile materials .....kilo.	0 10
	Tissues of wool, even in combination with other textile materials with the exception of silk:	
*393	Press cloth; also machine felt, endless or woven round for factory use .....kilo.	0 50
	Carpets, mats and rugs:	
	Knotted:	
*394	Not exceeding 180 knots per lineal metre ,,	1 00
395	Exceeding 180 knots per lineal metre .. ,,	2 00
	Plushy, not knotted, with pile cut or not:	
396	In the piece, to be sold by the yard ....kilo.	0 75
*397	In squares, even if sewn up, hemmed, bordered, or with fringes attached....kilo.	1 00
	Other kinds:	
398	In the piece, to be sold by the yard .... ,,	0 60
*399	In squares, even if sewn up, hemmed, bordered, or with fringes attached....kilo.	1 00
*400	Velvet and plush, also tissues similar to velvet or plush with pile cut or not ..... kilo.	1 75
*401	Made up into articles, not specially classified, such as table covers, kerchiefs, shawls, travelling rugs, draperies, curtains, hangings &c. kilo.	1 75
402	Double mounted (*Tvåskaftade*) (not woven with designs) not combined with other textile materials, unbleached or bleached, weighing per square metre 100 grammes or less .. kilo.	1 75
*403	Dress cloths of more than 300 grammes weight per square metre, which contain threads wholly or partly of silk, provided the silk does not exceed 3% of the total weight of the tissue kilo.	2 50
	Note.—In determining the percentage content of silk allowed in the case of threads which are composed partly of silk, only the weight of the silk actually contained in such threads shall be taken.	
	Other kinds (not separately classified):	
*404	Weighing per sq. metre more than 700 grammes ..... kilo.	1 50
*405	Weighing per sq. metre more than 200 grammes, but not more than 700 grammes kilo.	1 75
*406	Weighing per sq. metre 200 grammes or less kilo.	2 25
	Tissues of horsehair or other animal hair, which cannot be classified as wool, even if in combination with other textile materials with the exception of silk and wool:	
407	Woven hair felt .....kilo.	0 25
408	Other kinds ..... ,,	0 60
	Note to Nos. 407-8.—Tissues are only included under these numbers if they consist in the main of horsehair or other animal hair which cannot be classed as wool, or have at least the whole warp or whole weft of such textile materials.	
	Notes to Nos. 393-408.—No deduction of weight is allowed for paper or tissue wrapped round each separate article nor for inserted material.	
409	Other manufactures of horsehair n.s.m.; also wigs and hairdressers' goods, and other manufactures of human hair or imitations thereof, even combined with other materials .....kilo.	2 00
	Note.—No deduction of weight is allowed for boxes, paper and similar wrappings.	
410	Lace including lace tissues and tulle not separately mentioned ..... kilo.	4 00
	Note.—No deduction of weight is allowed for boxes, paper and similar wrappers, nor for inserted material.	
*411	Bands, cords and other passementerie, not included in any other number of the Tariff.....	Dutiable as similar wares of cotton.
	Hosiery and other goods produced by knitting, crochet or net work not included in any other number:	
*412	Socks and stockings .....kilo.	2 00
	Note.—No deduction in weight is allowed for boxes, paper and similar wrappers, nor for inserted material.	
*413	Other kinds	Dutiable as similar wares of cotton.
414	Webbing	Dutiable as "bands."
*415	Transmission and conveying belts, sewn or not, even combined with other materials, with the exception of rubber .....kilo.	0 30
416	Hose-pipes and other technical goods n.s.m. sewn or not, even combined with other materials, with the exception of rubber .....kilo.	0 35
	Note to Nos. 415-416.—No reduction of weight shall be allowed for boxes, paper or similar packing.	

C.—VEGETABLE TEXTILE MATERIALS, WITH THE EXCEPTION OF COTTON.

Nos.	Goods.	Duty. Kr. öre.
*417	Flax, hemp, ramie, jute, cocoanut fibre and other vegetable textile substances not specially mentioned, not hackled, hackled or similarly treated, unbleached, bleached or dyed; also waste thereof, including tow and oakum, even if tarred, and lint	Free
418	Wadding	Dutiable as cotton wool.
	Yarn:	
	Of cocoanut fibre without admixture of other textile material:	
419	Of one or two threads	Free
420	Other.....	Dutiable as rope and cordage.
	Of jute, without admixture of other textile materials:	
	Single:	
421	Not bleached or dyed.....kilo.	0 06
422	Bleached, dyed or printed ..... ,,	0 18
	Of two or more threads:	
	Of a diameter of 5 millimètres or less:	
423	Not bleached or dyed .....kilo.	0 20
424	Bleached, dyed or printed ..... ,,	0 40
425	Of a diameter of more than 5 millimètres ..	Dutiable as rope and cordage.
	Of other textile materials falling under Section VIII.C, even if in combination with cotton or jute:	
	Single, not bleached or dyed:	
426	No. 25 (English), or under ..... kilo.	0 20
427	Above No. 25 and up to No. 75 inclusive kilo.	0 25
428	Above No. 75.....	Free
	Single, bleached, dyed or printed:	
429	No. 25 (English), or under .....kilo.	0 40
430	Above No. 25 and up to No. 75 inclusive kilo.	0 45
431	Above No. 75	Free
	Note to Nos. 426-431.—If one and the same package contain yarns of different counts and subject to different rates of duty, and the difference in fineness is not shown by numbers attached to the goods, the higher rate shall be applied even to the coarser yarn or to yarn which in view of its fineness would otherwise be exempt from duty.	
	Of two or more threads, including twisted thread:	
*432	Not bleached or dyed.....kilo.	0 40
*433	Bleached, dyed or printed..... ,,	0 60
	Rope and cordage, and twine and sail yarn:	
	Not plaited, even if with insertion of iron wire, with a diameter:	
434	Of more than 15 millimètres also so-called cable yarn .....kilo.	0 10
435	Of more than 5 millimètres up to 15 millimètres inclusive.....kilo.	0 15

Nos.	Goods	Duty. Kr. öre.
	Of 5 millimètres or less:	
	Weighing 35 grammes or more per 100 mètres of single yarn:	
436	Single	Dutiable as yarn.
	Of two or more threads:	
437	Not bleached or dyed .....kilo.	0 20
438	Bleached, dyed or printed .... ,,	0 40
	Weighing more than 17 but less than 35 grammes per 100 mètres of single yarn:	
439	Single	Dutiable as yarn.
	Of two or more threads:	
440	Not bleached or dyed .....kilo.	0 25
441	Bleached, dyed or printed .... ,,	0 50
442	Weighing 17 grammes or less per 100 metres of single yarn	Dutiable as yarn.
	Note to No. 434.—By cable yarn is understood a single unbleached, undyed, unsized and unpolished yarn of textile materials, other than jute or cocoanut fibres, belonging to Section VIII. C., which weighs 330 grammes or more per 100 mètres.	
	Note to Nos. 437-442.—In ascertaining the proportion between the weight and length of a twisted yarn no notice is to be taken of the diminution in the length of the single yarn arising from twisting.	
	Plaited;	
443	Not bleached and not dyed .....kilo.	0 35
444	Bleached, dyed or printed	Dutiable as "laces, cords and other passementerie."
	Tissues:	
445	Of cocoanut fibre or cocoanut yarn, even if with an admixture of jute, not being mats .....kilo.	0 07
	Note.—Tissues of cocoanut fibre or cocoanut yarn with admixture of other textile material shall pay duty as tissues of the latter material.	
	Of jute:	
	Without admixture of other textile material:	
	Sacking and pack cloth, not bleached nor dyed, containing in a surface of 2 centimètres square a total—	
446	Not exceeding 15 warp and weft threads .....kilo.	0 10
447	More than 15 warp and weft threads kilo.	0 12
	Note to Nos. 446-7.—In assessing duty no notice shall be taken of coloured borders along the edges or in the middle of the tissues, intended as marks for the sacks to be made therefrom.	
448	Other kinds .....kilo.	0 40
	Note—Plushy mats of jute are to pay duty under this number, even if containing other vegetable textile material in the foundation of the tissue.	
449	With admixture of other textile material to a greater or less extent	Dutiable as tissues of the latter material.
	Of other of the textile materials falling under Section VIII. C, even if in combination with cotton or jute:	
450	Velvet and plush and tissues similar to velvet and plush, with pile cut or uncut ..... kilo.	1 75
	Handkerchief tissues, containing in a surface of 1 centim. square, a total:	
*451	Not exceeding 50 warp and weft threads kilo.	1 10
*452	Exceeding 50 warp and weft threads.... ,,	1 90
	Note.—The number of threads in handkerchief tissues shall be counted in the body of the tissue, not in the border.	
453	Bookbinders' cloth, even if in combination with paper	Dutiable as similar cloth of cotton.
454	Satin or atlas tissues, the whole surface of which is similarly woven .....kilo.	1 25
	Double-mounted tissues or twilled tissues, not specially mentioned, with their whole surface similarly woven (not woven with designs):	
455	Not bleached nor dyed, weighing 500 grammes or more per sq. metre .....kilo.	0 25
	Others, containing in a surface of 1 centim. square a total:	
	Not exceeding 25 warp and weft threads:	
456	Not bleached nor dyed.....kilo.	0 35
*457	Bleached, dyed or printed..... ,,	0 50
	Exceeding 25 but not exceeding 35 warp and weft threads:	
458	Not bleached nor dyed.....kilo.	0 55
*459	Bleached, dyed or printed..... ,,	0 65
	Exceeding 35 but not exceeding 50 warp and weft threads:	
460	Not bleached nor dyed.....kilo.	1 10
*461	Bleached, dyed or printed..... ,,	1 20
	Exceeding 50 but not exceeding 65 warp and weft threads:	
462	Not bleached nor dyed.....kilo.	1 90
*463	Bleached, dyed or printed .... ,,	2 00
464	Exceeding 65 warp and weft threads ,,	1 75
	Note to Nos. 455-64.—Tissues containing bleached, dyed or printed yarn shall pay duty as bleached, dyed, or printed tissues unless otherwise provided.	
	Note to Nos. 454-64.—On tissues having names, monograms, initials or ciphers woven on, the duty leviable on the tissue shall be increased by 20%.	
	Other kinds, n.s.m., including those woven with designs; having in a surface of 1 centim. square a total:	
*465	Not exceeding 50 warp and weft threads kilo.	1 75
*466	Exceeding 50 warp and weft threads, including also all those having designs produced by variation in the thickness of the threads.....kilo	2 00
	Note to Nos. 454-66.—Tissues similarly woven throughout their whole surface but having lines or squares produced by the use of coloured threads in the warp or woof are to pay duty as those not woven with designs.	
	Note to Nos. 445-466.—No deduction of weight shall be allowed for coverings of paper or tissue wrapped round each separate piece, nor for inserted material; but in assessing duty on tissues falling under either No. 446 or 447 deduction may be made in respect of wooden rods on which the tissues are rolled.	
467	Lace and lace tissues and tulle n.s.m.....kilo.	4 00
	Note.—No deduction of weight shall be allowed for boxes, paper and similar wrappings, nor for inserted material.	
468	Ribbons and other passementerie, also hosiery and other goods produced by knitting, crochet or network and not falling under any other heading	Dutiable as similar articles of cotton.
	Webbing:	
469	Twilled, not bleached nor dyed .....kilo.	0 35
470	Other kinds ..... ,,	Dutiable as ribbons.
471	Hose-pipes, and transmission or conveying belts sewn or not, even if in combination with other materials, with the exception of indiarubber .....kilo.	0 35
*472	Fishing nets, even if in combination with other materials .....kilo.	0 47
473	Nets for industrial use, hammocks, buckets or pails and other articles, n. s. m., for industrial use, even if in combination with other materials .....kilo.	0 50
	Note to Nos. 469-73.—No deduction of weight shall be allowed for boxes, paper, and similar coverings, nor for inserted material.	
	D.—COTTON.	
	Cotton:	
474	Not carded, even if bleached, dyed or chemically cleansed	Free
475	Carded	Dutiable as cotton-wool.
476	Cotton waste of all kinds, including unpicked cotton ("*trassel*")	Free
477	Cotton-wool.....kilo.	0 10
	Note.—No deduction is to be made from the weight for boxes and similar packing.	
	Yarn:	
	Single:	
	Unbleached and undyed:	
*478	Under No. 12 (English); also so-called roving kilo.	0 12
479	No. 12 and above, but under No. 23 ..... ,,	0 15
*480	No. 23 and over, but under No. 33 ..... ,,	0 18
481	No. 33 and over ..... ,,	0 20
	Bleached, dyed or printed:	
*482	Under No. 12 English; also so-called roving kilo.	0 27
483	No. 12 and upwards, but under No. 23 .. ,,	0 30
*484	No. 23 and over, but under No. 33 ..... ,,	0 33
485	No. 33 and over ..... ,,	0 35
	Of two or more threads, once twisted:	
	Unbleached and undyed:	
486	Under No. 12, calculated from the single yarn kilo.	0 17
487	No. 12 and upwards, but under No. 23 .. ,,	0 20
488	No. 23 and upwards ..... ,,	0 25
	Bleached, dyed or printed:	
489	Under No. 12, calculated from the single yarn kilo.	0 32
490	No. 12 and upwards, but under No. 23 .. ,,	0 35
491	No. 23 and upwards ..... ,,	0 40
	Of several threads, twisted more than once:	
492	Unbleached and undyed ..... ,,	0 25
493	Bleached, dyed or printed ..... ,,	0 40
	Note to Nos. 478-493.—Mercerised and nitrated yarn shall be dutiable as bleached, dyed or printed.	
494	Put up in small packages adapted for retail sale, such as skeins, balls, reels and the like kilo.	0 40
495	Loop or fancy yarns	Dutiable as yarn of several threads twisted more than once.
	Note.—By yarn with effects or fancy yarn is understood yarn as a rule of two or more threads, which throughout its whole length or at definite intervals presents burls, thickenings, knots, loops, twists, spirals, or the like, as well as yarn coated with metal by galvanic process.	
	Sewing thread of 4 or more ends:	
496	Bleached, dyed or printed, once twisted, No 23 and over, counted in single yarns; also more than once twisted .....kilo.	0 35
*497	Put up in packages adapted for retail sale, such as skeins, balls, reels and the like ....kilo.	0 35
498	Other kinds; also sewing thread other than of 4 or more ends.....	Dutiable as yarn.
	Note to Nos. 486-491 and to No. 496.—In determining the count of twisted yarn and sewing thread, no notice is to be taken of the diminution	

VIII.—Animal and Vegetable Textile Materials and Articles Manufactured therefrom—continued.

Nos.	Goods.	Duty. Kr. öre.
	in the length of the single yarn, or cotton caused by twisting.	
	Note to Nos. 478-491 and to No. 496.—If one and the same package contains yarns or threads of different counts, and the yarns and threads are consequently liable to different rates of duty, and the difference in fineness is not shown by numbers attached to the goods, the higher duty is to be applied even to the coarser yarn or thread.	
	Tissues of cotton, even if in combination with jute:	
499	Engine felt for factory use, even if endless; also canvas (sail cloth), unbleached and undyed, of a breadth of not more than 65 centimètres, weighing at least 650 grammes per sq. mètre, and containing not more than 36 warp and weft threads in a surface of 1 centimètre sq. kilo.	0 20
500	Bookbinders' cloth, sized, even if in combination with paper, and dressed tissue for address labels (so-called label cloth) .....kilo.	0 40
	Shag, plush and velvet and tissues similar to plush and velvet; also articles, finished off, of the same material:	
	So-called Manchester:	
501	Unbleached and undyed .....kilo.	0 50
502	Bleached or dyed .... ,,	0 90
	Other kinds:	
503	Unbleached and undyed ..... ,,	0 80
*504	Bleached or dyed ..... ,,	0 90
*505	Printed or stamped ..... ,,	1 10
	Handkerchief tissues, which contain in a surface of 1 centimètre sq. a total:	
*506	Not exceeding 80 warp and weft threads..kilo.	1 20
*507	More than 80 warp and weft threads .... ,,	1 55
	Note.—The number of threads in handkerchief tissues is calculated in the body of the tissue, not in the border.	
	Other finished-off tissues, such as tablecloths, kerchiefs, curtains, &c., provided the whole surface is similarly woven, which contain in a surface of 1 centimètre sq. a total:	
*508	Not exceeding 60 warp and weft threads..kilo.	1 15
*509	More than 60 warp and weft threads .... ,,	1 40
	Tissues, n.s.m., if their whole surface is similarly woven:	
	Weighing 250 grammes or more per sq. metre:	
510	Not bleached and not dyed .....kilo.	0 50
511	Bleached or dyed of one colour ..... ,,	0 90
512	Woven of two or more colours; also printed .....kilo.	1 10
	Weighing per sq. metre 100 grammes or more, but less than 250 grammes, and containing in a surface of 1 centimètre sq. a total:	
	Not exceeding 60 warp and weft threads:	
513	Unbleached and undyed .....kilo.	0 50
*514	Bleached or dyed of one colour .... ,,	0 90
*515	Woven of two or more colours; also printed.....kilo.	1 10
	More than 60 warp and weft threads:	
516	Unbleached and undyed .....kilo.	0 65
*517	Bleached or dyed of one colour.... ,,	1 15
*518	Woven of two or more colours; also printed .....kilo.	1 40
	Weighing less than 100 grammes per square metre, and containing in a surface of 1 centim. sq. a total:	
	Not exceeding 60 warp and weft threads:	
519	Unbleached and undyed .....kilo.	0 70
*520	Bleached or dyed of one colour .... ,,	1 20
*521	Woven of two or more colours; also printed .....kilo.	1 45
	More than 60 warp and weft threads:	
522	Unbleached and undyed ..... ,,	0 90
*523	Bleached or dyed of one colour .... ,,	1 40
*524	Woven of two or more colours, also printed .....kilo.	1 65
	Other kinds, n.s.m., including those woven with designs, even if finished off, such as tablecloths, kerchiefs, curtains &c.:	
	Weighing 100 grammes or more per sq. metre:	
525	Unbleached and undyed .....kilo.	0 65
*526	Bleached or dyed of one colour ..... ,,	1 15
*527	Woven of two or more colours; also printed kilo.	1 40
	Weighing per sq. metre less than 100 grammes:	
528	Unbleached and undyed .....kilo.	0 90
*529	Bleached or dyed of one colour ..... ,,	1 40
*530	Woven of two or more colours; also printed kilo.	1 65

Notes to Nos. 508-530.—Tissues, similarly woven, but which have lines or squares produced by the use of coloured threads in the warp or weft, are to pay duty as those not woven with designs.

Notes to Nos. 499-530.—

1. In assessing duty on cotton tissues, mercerisation or treatment with nitre shall be regarded in the same way as dyeing.
2. Tissues containing bleached, dyed or printed yarn are to be treated as bleached, dyed or printed tissues, unless distinctly stated otherwise.
3. No deduction from the weight shall be allowed for packing of paper or tissue around each separate article, nor for inserted material.

Nos.	Goods.	Duty. Kr. öre.
	Lace and lace tissues and tulle, n.s.m.:	
*531	Lace-curtain tissues of thread at least 50 cm. broad, and plain tulle (not woven with designs) kilo.	2 50
*532	Other kinds ..... ,,	4 00
*533	Ribbons and tape, not specially mentioned.... ,,	2 00
	****Note 1.**—Besides ribbon proper, *i.e.*, tissues produced on a ribbon loom with warp and woof, so-called artificial ribbons are also to be regarded as ribbons; these consist of fibres or yarn running longitudinally and pasted together so as to form a band, or of tissues cut in the form of bands not more than 20 cm. broad, but are not to include lace tissues and tulle and stamped felt.	
	Note 2.—Goods which are otherwise dutiable as ribbons shall be so dutiable even if they are woven with designs or have edges other than straight edges.	
	Laces, cords and other passementerie, not specially mentioned, with or without insertion of wood, metal or the like:	
*534	Braided cord, similar to ribbon, with or without insertions of textile materials or threads, with straight edges, and without any pattern other than that arising from the use of coloured yarn or coloured thread .....kilo.	2 00
535	Other kinds ..... ,,	3 00
	****Note.**—Trimmings and ornaments, n.s.m., produced by means of sewing, pasting together or by other processes from ribbon or cord alone, or from ribbon and cord together, even if in combination with other materials, except silk, are dutiable as "Laces, cords and other passementerie: Other kinds."	
	Trimmings and ornaments other than plushy, containing cords in warp or weft, shall be assessed for duty under No. 534.	
	Hosiery and other goods produced by knitting, crochet or net work, which cannot be included under any other heading:	
*536	Stockings and socks .....kilo.	1 90
*537	Gloves, even if of sewn tissue..... ,,	2 00
*538	Underclothing, weighing not more than 1 kilo. per doz.....kilo.	2 25
539	Other kinds, including piece goods..... ,,	1 75
540	Lamp and candle wicks..... ,,	1 00
*541	Fishing nets, and nets for industrial use as well as hammocks, cordage and lines, even if in combination with other materials.....kilo.	0 25
542	Hose-pipes and transmission and conveying belts, whether sewn or not, heddles and other articles for industrial purposes, not specially named, even if in combination with other materials, with the exception of caoutchouc.....kilo.	0 35
	Note to Nos. 531-542.—No deduction from the weight for boxes, paper or similar packages or for inserted material shall be allowed.	

E.—Textile Materials in Combination with India-Rubber.

	Tissues and other textiles, impregnated or coated with india-rubber or united by means of a solution of india-rubber or by means of layers of india-rubber; also elastic tissues of all kinds, containing thread of india-rubber:	
543	Of unbleached and undyed tissue or other textile manufacture, evidently intended for industrial use .....kilo.	0 25
	Other kinds:	
544	Containing silk ..... ,,	4 00
*545	Not containing silk ..... ,,	2 00
	Note to Nos. 543 *to* 545.—In assessing duty on tissues, no deduction of weight shall be allowed for coverings of paper or tissue round each separate piece, nor for inserted material; as regards other articles included under these numbers, no deduction shall be allowed for boxes, paper and similar coverings, nor for materials inserted.	

F.—Textile Goods, Waterproof, Coated or Impregnated with Material other than Caoutchouc; Tissues Fastened Together by means of Material other than Caoutchouc; Polishing Cloth.

	Tissues and other textile goods, waterproof, coated, or impregnated with material other than caoutchouc, including oil cloth and varnished or lacquered tissues:	
*546	Mats and carpets, including linoleum.....kilo.	0 25
547	Insulating tapes..... ,,	0 25
*548	Other kinds ..... ,,	0 60
	Tissues fastened together by means of material other than caoutchouc:	
549	Containing silk	Dutiable as silk tissues.
550	Other kinds .....kilo.	1 00
551	Polishing cloth, such as emery, carborundum, pumice stone, glass and flint cloth &c., even if in pieces, cut or stamped out, with or without sewing kilo.	0 25
	Note to Nos. 546-551.—No deduction of weight shall be allowed for coverings of paper or tissue round each separate article, nor for inserted material.	

Notes to Section VIII. A—F.

1. When textile goods are described as goods of a certain textile material in combination with or with an admixture of other textile materials, this denotes, unless otherwise specifically laid down, that without regard to the proportions of the different components, the constituent first named

Nos.	Goods.	Duty. Kr. öre
	in the headings in question is that which determines the classification of the article as silk, woollen, linen, &c. goods; but no regard shall be had to isolated threads in the tissue, evidently inserted with the object of causing them to be classified under a tariff heading with a lower rate of duty.	
	*2. Coloured stripes in tissues, which serve exclusively as a guide in cutting or sewing, as also coloured selvages or stripes at the edges which serve merely as distinguishing marks for the various tissues, shall be left out of account in assessing the tissues for duty.	
	3. The provisions as to caoutchouc apply also to gutta percha and balata.	
	G.—SEWN ARTICLES AND OTHER GOODS, NOT SPECIALLY MENTIONED, OF TEXTILE MATERIALS, EVEN IF IN COMBINATION WITH OTHER SUBSTANCES: PLAITS FOR HATS, HATS, ORNAMENTAL FEATHERS, FANS.	
*552	Textile goods, cut or stamped out, but without sewing work, n. s. m.; also textile goods, hemmed or bordered, but without other sewing work, n.s.m.	Dutiable as the textile material of which composed with an addition of 10%.
	Note 1.—As hemmed or bordered goods without other sewing work are also to be classed those which have a simple hemstitched row in immediate connection with the hem.	
	Note 2.—Textile goods which have been so cut that there was evidently no waste of material in cutting them shall pay duty as the tissue of which composed, without addition.	
553	Sails	Dutiable as the tissue of which made, without addition.
	Note to Nos. 552-3.—In assessing duty on sails or cut, stamped out, hemmed or bordered articles of sail cloth, the duty on which depends on the weight of the tissue per square mètre, if this weight cannot be definitely ascertained, the highest of the rates in question shall be applied unless the owner supplies sufficient samples of the goods for examination.	
554	Tarpaulins ... kilo.	0 50
	Sacks:	
555	Evidently used and worn out	Free
556	Other kinds, including so-called dropping sacks (sacks of conical form)	Dutiable as the tissue of which made with an addition of 15%.
557	Soles of textile materials, for boots and shoes, even if without sewing work ... kilo.	0 40
	Braces, belts, bandoliers and garters, suspenders for clothing, sleeve holders and other similar articles; also parts thereof of textile materials:	
*558	Of gold wire-drawers' work ... kilo.	9 00
*559	Of pure or half silk, or of elastic bands or cords, containing silk ... kilo.	4 00
*560	Other kinds, including also those consisting in the main of elastic bands or cords not containing silk ... kilo.	2 00
	Bags, weighing not more than 0·5 kilo. net each, portfolios, cases and boxes, sheaths n. s. m., pocket books, purses, memorandum books, and housewives, fitted up or not:	
561	Covered externally with or consisting of silk, pure or mixed ... kilo.	4 00
562	Other kinds ... ,,	1 50
563	Bags, weighing more than 0·5 kilo. net each, carpet bags, knapsacks and travelling bags, also hat cases, fitted up or not ... kilo.	1 50
	Note to Nos. 561-3.—In determining the net weight of bags, loose fittings are not to be included in the weight.	
	Bedding, such as mattresses, also spring mattresses with stuffing and covering, bolsters, pillows and cushions, embroidered coverlets, tidies &c.:	
564	With covering of silk, pure or mixed ... kilo.	4 00
565	With covering of other tissue ... ,,	1 50
566	Screens of textile materials, even if in combination with other materials ... *ad. val.*	15%
567	Tents and awnings of linen, hemp or cotton tissue, even if in combination with other materials ... kilo.	1 50
	Window blinds:	
568	Without rollers and mechanism	Dutiable according to kind.
569	Other ... *ad val.*	15%
	Collars, cuffs and shirt fronts, starched and ironed, of tissues belonging to Section VIII. C or D:	
569½	Diving dress and parts thereof, such as helmets, boots with lead weights, gloves &c ... *ad val.*	10%
*570	With embroideries or lace ... kilo.	4 00
*571	Other kinds ... ,,	3 10
	Corsets:	
572	Of silk, pure or mixed ... ,,	5 50
*573	Of other tissues ... ,,	1 80
	Hat and cap linings of textile materials, even if in combination with other materials:	
574	Of silk, pure or mixed ... kilo.	4 00
575	Other kinds ... ,,	2 00
	Covers for umbrellas or parasols, cut out or sewn:	
576	Of silk, pure or mixed ... ,,	12 00
577	Of other tissue ... ,,	5 00
	Embroidery:	
	On lace, lace tissue and tulle:	
*578	On bands of plain tulle, not woven into patterns and not containing silk, even if having other sewn work; also such embroidered tissue, evidently intended to be cut into bands ... kilo.	6 50
*579	Other kinds	Dutiable at the rate applicable to the article embroidered, with an addition of 100%.
*580	On pure or mixed silk (tissue or ribbon) or on pressed felt	Dutiable at the rates applicable to these articles with an addition of 100%.
*581	On bands of linen or cotton tissue with the exception of lace or tulle, even if they have other sewn work; also such embroidered tissues, evidently intended to be cut into bands ... kilo.	5 50
*582	Other kinds ... ,,	4 00
	Clothing and other sewn articles, n.s.m., of textiles, impregnated or coated with indiarubber or united by means of layers of indiarubber; also manufactures, n.s.m., of elastic textile materials, containing cords (threads) of indiarubber:	
	Sleeve protectors, even if without sewn work:	
583	Of textile materials containing silk, or with linings of such textiles ... kilo.	8 00
584	Other kinds ... ,,	2 25
	Note to Nos. 583-4.—Sleeve protectors of textile materials with lining of caoutchouc are also to be included under these numbers.	
	Other kinds:	
585	Of textile materials containing silk, or with linings of such textiles ... kilo.	6 00
586	Other kinds ... ,,	3 00
	Clothing and other sewn articles, n.s.m., of textiles, waterproofed, coated or impregnated with composition other than indiarubber:	
587	Oiled or varnished after being sewn; also peaks for caps ... kilo.	0 60
588	Other kinds ... ,,	1 00
*589	Manufactured of knitted, crochetted or netted articles or of articles produced on the hosiery loom (even if piece goods)	Dutiable according to the provisions relating to hosiery, without addition.
	Overcoats and coats, waistcoats and trousers for men and boys, of tissue other than silk, pure or mixed:—	
	Of woollen, linen or hemp tissue:	
*590	Having linings, facings or other trimmings of articles containing silk; also all those made of like woollen tissue containing silk but not classifiable as half silk ... kilo.	3 50
	Note.—Edgings or cords, for the protection of edges or sewn on to represent button holes, are not to be considered as trimmings, nor are collars.	
*591	Other kinds ... kilo.	3 00
*592	Of other tissues, not containing silk ... ,,	2 00
	Other kinds:	
	Of lace, tissue or tulle:	
*593	Wholly or partly of silk ... ,,	20 00
	Of other textile material:	
594	With lining of silk, or half silk ... ,,	9 00
*595	Other kinds ... ,,	7 00
	Of pure silk:	
*596	With embroidery or lace ... ,,	14 00
*597	Other kinds ... ,,	12 00
	Of half silk:	
*598	With embroidery or lace ... ,,	6 50
*599	Other kinds ... ,,	5 50
600	Of pressed felt ... ,,	1 60
	Of other textile material:	
	Having embroidery or lace; also those with linings, facings or other trimmings of tissues containing silk:	
*601	Of woollen tissue ... kilo.	5 00
**602	Other kinds ... ,,	4 00
	**Note.*—Edgings or cords, for the protection of edges or sewn on to represent button holes, are not to be considered as trimmings, nor are collars.	
*603	Of woollen tissue each weighing more than 200 grammes not coming under the foregoing number ... kilo.	2 50
*604	Other kinds ... ,,	3 50

Notes to the preceding numbers in Section VIII. G.

1. In assessing duty on sewn articles the outside tissue shall be taken as the basis. If difficulty arises in determining the chief component, the most highly-taxed material shall be taken as the basis for assessing duty.

**2. All fancy sewing, including hemstitching, other than simple, so-called herringboning, chain-stitching and the affixing of ornaments by means of metal wire or paste, shall be regarded as embroidery: sewn articles with embroidered monograms, single letters, cyphers and the like shall not be dutiable as embroidered articles, provided that the monograms, letters, cyphers, or the like do not cover a surface of more than 6 cms. square; a simple chainstitching, intended only to fasten together different parts of a sewn article shall not, however, be considered as embroidery.

As a simple hemstitch (*enkel halsom*) which is not to be treated as embroidery, shall be regarded also such long double and treble stitch (*half- och helstapelsom*) as is applied in a single row and in immediate connection with the hem.

VIII.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND ARTICLES MANUFACTURED THEREFROM—continued.

Nos.	Goods.	Duty. Kr. öre.
	**3. Articles having applications, or with ribbons, cords, thread, fringes or gold wire sewn on for decorative purposes are to pay duty as embroidered articles.	
	Trimmings manufactured with the bands or cords specified in No. 534, and applied to sewn articles or to other articles of the tissues included in Section VIII. C-D shall not, however, be dutiable as embroidered articles.	
	4. Garments or articles, n.s.m., in the production of which paste, glue, caoutchouc or similar material is used instead of sewing are to be included in the articles falling under this Section, but pasteboard with covering of tissue, intended for cravat-shapes and the like, is to pay duty as the most highly taxed tissue present in the article without addition.	
	5. No deduction of weight shall be allowed for boxes, paper and similar wrappings nor for inserted material.	
	Textile goods in combination with fine metal wire, including gold wire drawers' wares:	
605	Drawn gold wire .....kilo.	6 00
*606	Spangles and purl, all kinds, of any material .. ,,	8 00
*607	Ribbons, laces, cords and other passementerie, fringes, lace, lace tissues, tulle and hosiery, containing metal wire or yarn with metal wire spun round it to the extent of more than 15 % of the whole weight of the goods .....kilo.	9 00
*608	Other kinds	Dutiable according to kind.
*609	Artificial flowers, fruits and plants, prepared chiefly from textile goods, paper, straw or other similar substances; also imitations of butterflies, beetles, ornamental feathers and the like intended for decorative purposes and prepared from the same materials .....kilo.	15 00
*610	Parts of artificial flowers and other articles included in the preceding number .....kilo.	6 00
	Note.—By parts of artificial flowers, &c., are to be understood leaves alone, petals alone (even if their arrangement is botanically correct), spikelets alone, buds alone, &c., whether loose or tied, but not otherwise put together.	
	Note to Nos. 605-610.—No deduction of weight shall be allowed for boxes, paper or similar wrappings, nor for card or inserted material.	
	Umbrellas and parasols:	
*611	Of silk, pure or mixed .....each	1 25
*612	Other kinds ..... ,,	0 60
	Plaits for hats:	
	Of straw, grass, rush, bast, shavings, roots or other vegetable substances, not being textile materials:	
613	Of any of these substances alone or in combination with each other	Free
614	In combination with silk or articles containing silk.....kilo.	2 50
615	In combination with other materials.... ,,	1 00
*616	Of textile materials, including horsehair .....Dutiable according to kind, either as "ribbons" or "cords."	
	Note to Nos. 614-6.—No deduction of weight shall be allowed for boxes, paper and similar wrappings, nor for cards.	
	Hats finished or partly finished:	
617	Ladies', trimmed with flowers or feathers....each	4 00
	Other kinds:	
	Of material containing silk:	
618	Merely shaped, &c. ("*ogarnerade*") .... ,,	1 50
619	Finished ("*garnerade*)..... ,,	2 00
620	Trimmed ("*monterade*")..... ,,	2 50
*621	Of oiled tissue, so-called sou'westers ..... ,,	0 40
	Of other materials:	
*622	Merely shaped, &c., also caps, sewn of plaits included in No. 613, and so called felt shapes, all kinds.....each	0 50
*623	Other kinds ..... ,,	0 75
	Note to Nos. 618-23. — As "hats, finished, ('*garnerade*')" are considered those which are provided with lining (except that of paper), inside band, edging, or other simple accessories sewn on, or which have a plain band or cord placed round the crown, even if a simple rosette is fastened or sewn to the band or cord, but which have no other decoration. Hats merely shaped, &c., are hats on which no other work has been bestowed than that required to give the hat its shape, to fasten the hood upon the shape or to place a hem round the brim.	
	Ornamental feathers (plumes):	
	Ostrich feathers:	
624	Not manufactured.....kilo	15 00
625	Manufactured, including so-called artificial ,,	40 00
	Other kinds:	
626	Not manufactured ..... ,,	10 00
627	Manufactured ..... ,,	30 00
	Note.—Whole birds' skins and whole wings and other feathered parts of birds are to be assessed for duty as ornamental feathers, if they can be regarded as intended for trimming hats or for other decorative purposes.	
	Artificial furriers' goods of feathers:	
628	Of ostrich feathers .....kilo.	40 00
629	Other kinds ..... ,,	30 00
630	Fans of all kinds, whatever be the material ....kilo.	5 00
	Note to Nos. 624-30.—No deduction of weight shall be allowed for cases, boxes, paper and similar wrappings, nor for cards or inserted material.	

IX.—INDIA RUBBER AND MANUFACTURES THEREOF, ALSO ENGINE PACKING OF TEXTILE MATERIALS.

Nos.	Goods.	Duty. Kr. öre.
631	India rubber, gutta percha and balata, not manufactured; also so-called regenerated india rubber..	Free
632	India rubber, dissolved or in the form of paste (but not rolled into sheets or further manufactured), with or without admixture of other substances, such as sulphur, graphite and resin; also artificial soft india rubber.....kilo.	0 15
	Manufactures of soft india rubber:	
633	India rubber thread for the manufacture of elastic tissues, ribbon and cord	Free
	Note.—Only thread the greatest dimension of the section of which is not more than 5 millimètres is to be included in this number.	
*634	Sheets not more than 10 millimètres thick (india rubber cloth) having layers of textile material within or around them; other engine packing and insulating material and packings of soft india rubber in combination with textile materials, asbestos or metal, or of textile or other material in combination with india rubber; also sheets and other packings of asbestos in combination with textile material or of textile material or asbestos in combination with stearine, tallow, talc or similar substance.....kilo.	0 25
*635	Hoof and other pads (buffers) sheets and engine packing, n.s.m. .....kilo.	0 50
*636	Mats, stoppers, solid tyres, even if in lengths, rings for sewing machines, valves, balls for valves, and india rubber articles, n.s.m., for industrial purposes, all combined or not with other materials; cords..... .....kilo.	0 80
	Hose and pipes, even if cut into lengths and finished off, n.s.m.:	
637	Spiral piping and protected piping, even if provided with couplings or other fittings.kilo.	0 30
638	Hose consisting externally of round woven cotton, hemp, or linen, impregnated or not and coated internally with a thinnish layer of india rubber, not more than 2 millimètres thick	Free
*639	Other, even if in combination with other substances, including so called inner tubes, unfitted or not joined without valve patches and valves .....kilo.	0 50
*640	Transmission and conveying belts of india rubber, gutta percha or balata, even if in combination with textile materials, or of textile materials in combination with india rubber, gutta percha or balata .....kilo.	0 35
641	India rubber boots and shoes ..... ,,	1 20
*642	India rubber parts of cycles and motor cycles, n.s.m., even if in combination with other substances, such as outer covers or parts thereof, and india rubber parts of pedals and brakes...kilo.	1 60
*643	Other articles, n.s.m., of soft india rubber, alone or in combination with other materials, such as gloves, pails, teats, ice-bladders, surgical appliances and erasers .....kilo.	1 20
	Note.—Manufactures of gutta percha, balata, and artificial soft india rubber are also to be treated as manufactures of soft india rubber.	
	Manufactures of hard india rubber, (ebonite, &c.) even if in combination with other materials:	
*644	Blocks, and sheets, even if in pieces cut out and finished off.....kilo.	0 20
*645	Rods, cord (threads) and pipes, even if in pieces, cut out and finished off, also engine packing kilo.	0 50
646	Knife handles and materials therefor.....	Free
*647	Other articles, n.s.m., of hard india rubber, even if in combination with other substances, such as surgical appliances, combs and the like.kilo.	1 20
	Note to Nos. 634-47.—No deduction from the weight is allowed for boxes, paper and similar coverings, nor for cards.	
648	India rubber waste and worn-out articles of india rubber.....	Free

X.—EARTHENWARE.

Nos.	Goods.	Duty. Kr. öre.
	Bricks:	
649	For building, ordinary, not glazed (even if porous), including bricks of lime and sand..... 100 kilos.	0 10
	Other kinds, n.s.m., such as fireproof, all kinds, clinkers, shaped bricks acid-proof and plates for use in the chemical industry, facing and shaped bricks for building purposes, including so-called revetment slabs and roofing tiles, all kinds:	
	Not glazed:	
*650	Fireproof bricks, all kinds, also acid proof shaped bricks .....100 kilos.	0 25
*651	Other kinds ..... ,,	0 30
652	Glazed ..... ,,	1 00
	Note 1.—If an article which would otherwise be classed with glazed facing bricks, and which has the two largest opposite surfaces glazed, is so shaped by means of perforation or otherwise that it can readily be divided into slabs (so-called divisible stones, "*klyfsten*"), it shall be classed as slabs for floors or walls.	
	Note 2.—If several kinds of bricks or tiles subject to different rates of duty are included in	

Nos.	Goods.	Duty. Kr. öre.
	one and the same package, the highest rate shall be applied to the whole of the contents.	
	Note 3.—Fireproof brick, crushed or pulverised, shall pay duty as chamotte brick.	
	Architectural ornaments, even if of terra-cotta:	
653	Not glazed .....100 kilos.	3 00
654	Glazed ..... ,,	10 00
	Slabs for floors and walls:	
	3 centim. or more in thickness:	
655	Of a single color and unglazed ..... ,,	0 35
*656	Of more than one colour or glazed .... ,,	1 00
	*Note.—Divisible stones ("klyfsten"), of which the thickness of the undivided stone is 3 cms. or more, even if of several colours, shall be dutiable under this number.	
	Of less thickness:	
*657	Of a single colour, unglazed .....100 kilos.	2 00
658	Of a single colour, glazed..... ,,	10 00
659	Of more than one colour, glazed or not.. ,,	16 00
	Note.—If several kinds of flooring and wall slabs, subject to different rates of duty, are contained in one and the same package, the highest rate shall be applied to the whole of the contents.	
*660	Crucibles, even if of graphite composition, retorts and muffles, and parts thereof .....100 kilos.	1 00
661	All other unspecified manufactures of fire-proof composition, glazed or not .....100 kilos.	1 50
662	Pipes, n.s.m., and parts of pipes; also fountains and mangers, glazed or not.....100 kilos.	0 75
663	Cocks, condensing pipes, and other unspecified articles, even if with fittings, for industrial use, provided they cannot be classed with porcelain or faience goods; also porcelain capsules for ball mills and balls of porcelain for ball-mills and other machines .....100 kilos.	2 00
664	Baths, sinks, wash-basins and closets, which cannot be classed as articles of faience or porcelain....kilo.	0 05
	Stove tiles and ornaments of faience:	
665	White or of one colour only ..... ,,	0 10
666	Of two or more colours, or if gilt, silvered or decorated in some other similar way.....kilo.	0 16
	Note.—In assessing duty the appearance of the outside only is to be taken into account.	
	Insulators, buttons, conduit pipes, covers and other articles for insulating electric wires and conductors, even if in combination with iron:	
667	White.....kilo.	0 20
668	Other kinds ..... ,,	0 25
	Note to Nos. 667-8.—If an arrow or other marking, serving only for guidance in using the article and of no importance as regards its appearance, is placed on goods falling under these numbers which are otherwise white, such marking may be neglected in assessing duty.	
	Articles of luxury and other articles, which must be regarded as intended mainly for ornament and being of real use only to a subsidiary extent, if at all, such as statuettes, vases, étagère decorations, ornamental plates, and other mural decorations, &c.—but not including flower bowls, ash trays, money boxes, &c.—even if in combination with wood, non-precious metal or the like (including the weight of boxes, paper and similar wrappings):	
*669	Of real porcelain.....kilo.	0 60
*670	Of other kinds..... ,,	0 30
671	Articles of faience and porcelain in combination with gold or silver (including the weight of boxes, paper and similar wrappings).....kilo.	5 00
672	Articles, n.s.m. of faience and porcelain, in combination with non-precious metal other than iron..kilo.	0 60
	Articles, n.s.m. of real porcelain:	
*673	White or of one colour ..... ,,	0 30
*674	Of two or more colours or gilt, silvered or decorated in some other similar way .....kilo.	0 60
	Articles, n.s.m. of faience (imitation porcelain), and pottery and other earthenware, n.s.m. even if in combination with iron or wood:	
*675	White or of one colour.....kilo.	0 10
*676	Of two or more colours, or gilt, silvered or decorated in some other similar way .....kilo.	0 16
	**Note to Nos.* 673-6.—The articles included under these numbers are to be considered as of one colour, if they exhibit the same colour on the whole of their exterior, without regard however to the lower side of the bottom or other portions of the exterior which are of no importance as regards the appearance of the goods, nor to inequalities of colour caused by the process of manufacture nor to the name or mark of the manufacturer nor to the indication of capacity, and evidently without decorative object.	

XI.—GLASS AND GLASS WARES.

Nos.	Goods.	Duty. Kr. öre.
677	Glass and glazing in the lump, coloured or not, including so-called points for flashing coat (*öfverfångstappar*), enamel in lump or pulverized; also glass wool	Free
678	Ground glass; also tinsel.....kilo.	0 02
	Note.—In assessing duty on tinsel no deduction shall be allowed for boxes, paper and similar wrappings.	
679	Glass for pavements, deck-glass, wired glass, stained glass, opalescent glass and ornamental glass as well as other unmanufactured glass cast into sheets, whether the edges are ground or not (including the weight of the packing) .....kilo.	0 06
	Note.—Alabaster and opal glass, ground or not, is also to be included under this number.	
680	Door panels, windows and other articles of unmanufactured glass cast into sheets, set in lead, brass or other non-precious metal .....kilo.	0 30
681	Pantiles and tiles and glass for portholes of vessels, with or without frames; also mangers and troughs kilo.	0 10
	Sheet glass, even if coloured, and plate glass:	
	Not silvered: not ground or etched, in flat sheets with a total length and breadth:	
682	Less than 135 centims.....kilo.	0 07
683	Of from 135 to 245 centims. ..... ,,	0 09
684	Of 245 centims. or more ..... ,,	0 12
	Notes to Nos. 682-684.—	
	1. In assessing duty on glass which is not of rectangular shape, the total of the greatest length and the greatest breadth shall be taken as equivalent to the total length and breadth.	
	2. No deduction of weight shall be allowed for packing.	
	Dulled, ground and polished, etched, curved or bell-shaped:	
685	Not facetted nor ground at the edges ....kilo.	0 25
686	Other kinds ..... ,,	0 40
	Silvered:	
*687	Not facetted nor ground at the edges..... ,,	0 40
*688	Other kinds ..... ,,	0 50
*689	Photographic dry plates or so-called emulsion plates, with or without negatives.....	Free
*690	Paintings on glass and mirrors of sheet or plate glass, even if in combination with other substances, excluding gold or silver .....kilo.	0 60
	**Note.*—Glass placards in the form of pictures shall be dutiable under this number.	
691	Manufactures, n.s.m. of sheet or plate glass, such as photograph stands &c. even if in combination with other substances, excluding gold and silver ..kilo.	0 70
	Note to Nos. 690 & 691.—No deduction of weight shall be allowed for boxes, paper and similar wrappings.	
	Bottles and jars:	
	Entirely unground and without painting or gilding or any decoration other than that produced by engraving in the mould:	
692	Of a capacity not exceeding 100 grammes..kilo	0 10
	Of greater capacity:	
693	Dark green or brown bottles for malt liquors, mineral waters, summer beverages, wine or spirits; also demijohns of the same colours .....kilo.	0 02
694	Other kinds ..... ,,	0 06
695	With ground rims or bottoms or with perforated, unground or ground stoppers, but otherwise entirely unground and without painting, gilding or any other decoration than that producible by engraving in the mould .....kilo.	0 15
696	Other kinds, including bottles, with material plaited round them or with other covering which does not constitute packing .....kilo.	0 60
	Note.—In assessing duty on bottles of at least 3 litres capacity or on demijohns, no notice shall be taken of any coarse basket ware plaited round them.	
697	Tubes, n.s.m., even if sealed, and rods .....kilo.	0 10
	Note.—Graduated tubes shall be classed with laboratory appliances.	
698	Laboratory appliances n. s. m., such as test tubes, retorts, pipettes, and the like .....kilo.	0 40
699	Insulators..... ,,	0 25
700	Optical glass, polished or not, loose and unmounted, including also so-called completely pressed dioptric lenses	Free
701	Artificial eyes of enamel, and artificial teeth, even if of porcelain paste.....	Free
702	Glass or enamel wares in combination with gold or silver, including the weight of cases, boxes, paper and similar coverings.....kilo.	5 00
	Glass and enamel wares, n. s. m., even if in combination with material other than gold or silver, provided they cannot be classed as jewellery, including decanters:	
*703	Household utensils and ornaments of glass, ground, etched, painted, gilt, or otherwise decorated (excluding those decorated by engraving in the mould), including, however, lampshades even if decorated in the above-mentioned way.....kilo.	0 90
	**Note.*—In assessing duty no account shall be taken of grinding otherwise than for decorative purposes.	
704	Coarse glass materials for household utensils or ornaments, also lamp- shades, n. s. m., and lamp-chimneys.....kilo.	0 60
*705	Other kinds ..... ,,	0 45
706	Cullet	Free

XII.—METALS.

A.—IRON AND IRON ALLOYS AND MANUFACTURES THEREOF.

Nos.	Goods.	Duty. Kr. öre.
707	Pig iron, spiegeleisen, ferro-manganese, ferro-chrome, wolfram iron, ferro-molybdenum and other non-malleable kinds of iron and iron alloys, n. s. m....	Free
	Ferro-silicon and ferro-silico-manganese:	
708	Containing not more than 15% of silicon.....	Free
709	Containing more than 15% of silicon ..100 kilos.	7 00
710	Granulated iron, crushed or not, including so-called steel sand and iron sand; also so-called pulverised iron, iron-filings ("*lyonerspån*") and steel wool 100 kilos.	2 50

XII.—METALS—continued.

Nos.	Goods.	Duty. Kr. öre.
	Pipes and parts thereof of non-malleable cast iron:	
	Not worked:	
*711	Of an internal diameter of 145 millimetres or more	Free
*712	Of an internal diameter less than 145 millimètres, including—without reference to diameter—all sockets, flanges, plugs and caps not wormed and not otherwise worked 100 kilos.	1 50
*713	Worked, including also wormed parts of pipes; also fire hydrants, pig-iron fountains and siphons, and valves for pipes included in No. 711 100 kilos.	2 50
	Notes to Nos. 711-713:	
	*1. The above rates are to be increased by 1 kroner, 50 öre per 100 kilos. in the case of enamelled pipes or parts.	
	2. The diameter of socket-pipes is not to be measured on the inside of the socket, but of the pipe.	
	3. Angle-pipes, T-pipes, cross-pipes, and other parts of pipes similarly shaped, as well as sockets, flanges, plugs and caps, are to be considered as parts of pipes.	
	4. Valves for pipes included in No. 712 are to be regarded as "Fittings."	
	*5. The turning of flanges on pipes does not make the pipe dutiable as worked.	
	(See also the Notes to Section XII A.)	
714	Firegrates n. s. m., plumbs and weights; also cast lamp-posts and columns 100 kilos.	2 50
	Ranges, ovens, water heaters with or without fireplaces, and stoves n. s. m., heating or low pressure boilers, pipes with collars, calorifers, radiators or heating apparatus, gratings for grates and ventilators and of other kinds, registers and dampers for fireplaces, oven frames, mortars, pans, saucepans, kettles and mangers, butlers' trays and garden tables, even if in combination with other materials, sofas and chairs, even if in combination with wood, foot-scrapers, spittoons, washing boards and sinks, drains, water cocks, baths and other similar coarse articles n.s.m. and intended for use in housekeeping or cleaning, stairs, staircases, fence rails, tombs, street-lamp brackets, and skylights, window and cellar openings—all so far as they consist mainly of non-malleable material; also cast parts of such articles:	
*715	Enamelled or coated with nickel or tin kilo.	0 10
*716	Other kinds ,,	0 05
	Copying presses and parts thereof; also fire-iron stands and umbrella stands, tables, n. s. m. etagères and flower-stands, garden-urns, flat irons and sad irons, n. s. m., castors for furniture and pianos, ventilating valves, flushing cisterns and parts thereof, provided they consist in the main of non-malleable material:	
*717	Enamelled or coated with nickel or tin kilo.	0 18
*718	Other kinds ,,	0 12
	Balls (for bearings, &c.), imported separately:	
*719	Polished, hardened ,,	0 50
720	Other kinds ,,	0 05
721	Cast *objets d'art* and other finer cast-iron articles, such as busts, medallions, flower vases, writing stands and match stands, candlesticks and ornamental castings for chandeliers and lamps kilo.	0 50
722	Castings, ingots, rough bars and mill bars of all kinds, and blooms, welded or not, over 70 millimetres square, with round corners, of cast metal or other kinds of iron; also slabs 100 kilos.	2 00
	Note.—Only such slabs are here intended as have a length not exceeding 600 millimetres, a breadth not less than 200 millimetres and a thickness not less than 30 millimetres.	
**723	Railway and tramway rails	Free
*724	Bars, worked, clearly intended for concrete work, bars with varying degrees of hardness in their cross-section (compound steel), including those twisted or otherwise shaped (so-called armoured rails for safes); also hot-rolled iron in bars having patterns rolled in, or with variations in size or section produced by hot-rolling 100 kilos.	3 50
	Note.—Brands, trade marks and similar marks do not render goods liable to duty under this section.	
	Beam, angle and other hot-rolled iron, n. s. m., weighing per lineal metre:	
*725	60 kilos. or more	Free
*726	Less than 60 down to 20 kilos. inclusive 100 kilos.	1 50
*727	Less than 20 kilos., including so-called rolled wire 100 kilos.	2 50
	Note.—If the iron included in this item is coated with tin, zinc, or lead or with alloys of these metals, the duty shall be increased by 15%.	
**728	Tool steel in bars, wrought, high-speed steel, wrought or rolled, including shaped objects of such steel; also other wrought iron in bars 100 kilos.	7 50
	Cold-rolled or cold-drawn iron in bars, rods or coils without regard to the shape of section, the greatest dimension of the cross section (breadth) being over 10 millimetres:	
	Flat (with two opposite sides greater than the other two):	
729	Of a thickness of 0·9 millimetres or more 100 kilos	5 00
730	Of a thickness less than 0·9 but not less than 0·4 millimetres 100 kilos.	6 00
731	Of a thickness less than 0·4 millimetres 100 kilos.	8 00
732	Round, rectangular (square) or hexagonal; also turned, smooth cylindrical axle blocks, not further worked 100 kilos.	4 00
733	Of other shapes ,,	8 00
	Note 1.—Cold-rolled or cold-drawn iron presents a surface either bright and free of oxide, or, if it has been annealed after the cold process, covered with a thin film of oxide.	
	Note 2.—Cold-rolled or cold-drawn iron of a breadth of 10 millimetres or less is dutiable as wire.	
	Note to Nos. 725-727 *and* 729-731.—	
	Malleable iron in the form of flat iron having a breadth of more than 250 millimetres, with a thickness not exceeding one-tenth of the breadth, is dutiable as "plates and sheets."	
	Plates and sheets, cut or not:	
	Not ground or polished (except by cold-rolling), without coating of other metals or other surface coating, even if they are corrugated or have patterns rolled in on one side:	
*734	Of a thickness of 3 millimetres or more 100 kilos.	3 00
*735	Of a thickness less than 3 millimetres, but not less than 0·6 millimetres 100 kilos.	4 50
*736	Of a thickness less than 0·6 millimetres, but not less than 0·3 millimetres; also plates and sheets, all kinds, with varying degrees of hardness in their cross section (compound steel plates) 100 kilos.	5 00
737	Of a thickness less than 0·3 millimetres	Free
	Ground, furnished with bright surface, free of oxide (cold-rolled), or with dull surface free of oxide (pickled), or with reflecting film of oxide (so-called lustre plates), polished, painted, varnished, nickelled, lacquered, enamelled, burnished, or with impressed patterns:	
738	Of a thickness of 3 millimetres or more 100 kilos.	6 00
739	Of a thickness of from 0·25 millimetres to 3 millimetres; also cold-rolled sheets less than 0·25 millimetres thick 100 kilos.	7 00
740	Of a thickness less than 0·25 millimetres, other than cold-rolled	Free
	Notes to Nos. 738-740:	
	1. As cold-rolled plates and sheets shall also be treated those which, after cold-rolling, have been annealed and present a surface coated with a thin film of oxide.	
	*2. A coating with oil, clearly intended only to protect sheets against rust, shall not be considered as painting or varnishing.	
	3. Sheets with impressed patterns present, in distinction to plates with patterns rolled in, projections or depressions on the back corresponding to the pattern.	
741	Coated with pure tin or with tin containing lead	Free
742	Coated with non-precious metals other than those mentioned in Nos. 738-741 or alloys of them, even if corrugated:	
	(*a*) Coated with pure lead or containing tin, of a thickness not exceeding 0·3 millimetres	Free
	(*b*) Other 100 kilos.	7 00
	Notes to Nos. 734-742:	
	(1) The plates and sheets mentioned above when not cut rectangularly are subject to a surtax of 15%, if less than 7 millimetres thick.	
	(2) Strips (ribbons) cut from sheets shall pay duty as "plates and sheets," whatever be their breadth.	
	Curved and with edges welded together; also if perforated:	
*743	Of 3 millimetres or more in thickness 100 kilos.	6 00
*744	Less than 3 millimetres but not less than 1·6 millimetres in thickness 100 kilos.	7 50
*745	Of a thickness less than 1·6 millimetres 100 kilos.	12 00
	Note to Nos. 743-745.—Sheets curved into pipes and having their edges welded together are dutiable as pipes, if their internal diameter does not exceed 250 millimetres.	
746	So-called expanded metal (*strickmetall*) made from sheets	Twice the rate of duty on the sheet from which it is made.
	Articles of sheets or plates, n. s. m.:	
747	Gilt or silvered kilo.	1 00
*748	Enamelled ,,	0 40
*749	Covered with nickel, copper or brass, or bronzed or lacquered kilo.	0 50
	Other kinds:	
	Weighing 20 kilos. net or more per article:	
750	Pressed, welded or galvanised ,,	0 08
751	Other kinds ,,	0 06
	Weighing less than 20 kilos., but not less than 1 kilo. net per article:	
*752	Skips for hoists (*elevatorskopor*) kilo.	0 10
753	Other kinds ,,	0 15
*754	Weighing less than 1 kilo. net per article ,,	0 20
	Pipes, rolled or hot-drawn, of round or other cross section, produced either from solid material or from flat iron or sheets by curving together, with or without subsequent welding, soldering, riveting or folding (*falsning*), even if with coating of tissue, paint, zinc, or other substance as a protection against rust:	
**755	Not worked; also hollow columns for use in connection with conduits, lighting, &c. 100 kilos.	4 00

Nos.	Goods.	Duty. Kr. öre.
**756	Worked, such as those curved, formed into spirals, furnished with flanges, pipes having the thickness of the metal augmented at their ends, and pipes with ends welded together .....100 kilos.	5 00
	Note.—When pipes having an internal diameter of more than 250 millimetres are welded together they are to be considered as "Sheets, curved with their edges welded together," if not, as "Articles of sheets or plates, n.s.m."	
	Pipes, cold-drawn, of round or other cross section, even if worked:	
*757	With a thickness of metal of 2 millimetres or more 100 kilos.	6 00
*758	Of a less thickness of metal ..... ,,	8 00
	Notes to Nos. 755-8:	
	1 Pipes which by some mechanical process have been furnished with a casing of nickel, copper or copper alloy are dutiable as pipes of the metal of which the casings consist.	
	*2 Sockets affixed to pipes, shall not affect the tariff treatment of the pipes.	
	3 As regards insulation pipes, *see* Section XIIIB. See also the Notes to Section XIIA.	
*759	Sockets, flanges, plugs, caps, angle-pipes, T-pipes, cross-pipes, and other parts of pipes formed in a similar way—all provided they are produced from malleable material; also cylinders for compressed gases .....100 kilos.	9 00
	Wire, cold-rolled or drawn, including cold-rolled or cold-drawn hoop and shaped iron, all in the form of rods or coils, the greatest dimension of cross-section being 10 millimetres or less:	
760	Polished (so-called silver steel and piano wire) and wire whose cross-section varies in different parts of the same piece .....100 kilos.	35 00
	Notes.—	
	*1 Wire which has received a bright surface by means of drawing only is not to be treated as polished.	
	2 So-called silver steel with the greatest dimension of the cross-section exceeding 10 millimetres is dutiable as tool steel in bars, wrought.	
	Other kinds:	
	Flat (with two opposite sides greater than the other two):	
761	Of a thickness of 0·6 millimetres or more 100 kilos.	5 00
762	Of a thickness of less than 0·6 millimetres but not less than 0·3 millimetres .....100 kilos.	6 00
763	Of a thickness less than 0·3 millimetres 100 kilos.	8 00
	Of shapes other than flat, such as round, U-shaped, &c. also so-called heddle wire:	
*764	The greatest dimension of the cross-section being 1·5 millimetres or more ....100 kilos.	4 50
*765	The greatest dimension of the cross-section being less than 1·5 millimetres but not less than 0·5 millimetres .....100 kilos.	7 00
*766	The greatest dimension of the cross-section being less than 0.5 millimetres ....100 kilos.	9 00
	Notes to Nos. 760-6:	
	*1 Wire, coated with other non-precious metals with the exception of copper and copper alloys, pays the duty on similar wire without coating, increased by 15%.	
	2 As regards so-called heddle wire, it must be noted that the thickness of the single wires is to taken as the basis for assessing duty.	
	3 Cold-rolled or drawn wire having a maximum dimension of cross-section exceeding 10 millimetres shall be dutiable as cold-rolled bars, unless otherwise specially provided.	
	*4 Ropes and fencing ropes of iron wire, fencing wire whether barbed or not, wire netting and wire gauze, furniture springs with loose or fixed ends, and wire frames for drying apparatus shall pay twice the amount of duty leviable on the wire of which they are made.	
	As to rolled wire, see No. 727.	
	Cf. also Note 2 to Section XII. A.	
767	Wire, with textile materials or paper spun round or coating it: also shaped springs of flat wire not more than 10 millimetres broad for articles of clothing or similar purposes, with or without covering .....kilo.	1 00
768	Corset busks: also shaped springs of flat wire more than 10 millimetres broad for articles of clothing or similar purposes with or without covering....kilo.	0 40
	Notes to Nos. 767-8.—In determining the breadth of covered springs, no account is taken of the covering.	
769	Springs for mechanism, watches, &c., of bands or flat wire more than 3 millimetres broad; umbrella and parasol ribs with shaped ends, with or without forks, also forks for ribs .....kilo.	0 50
	Note.—Watch-springs and mechanism springs of flat wire not more than 3 millimetres broad are dutiable as parts of clockwork.	
770	Umbrella and parasol frames, put together, even if with sticks of material other than iron .....kilo.	0 80
	Heddles of iron wire the greatest dimension of the cross-section being:	
771	0·6 millimetre or more .....kilo.	0 75
772	Less than 0·6 millimetre ..... ,,	2 00
	Note to Nos. 771-2.—If the goods are composed of wire soldered together, the dimensions of the single wires are to be taken as the basis in assessing duty.	
773	Mattresses of iron wire, with frames of wood ..kilo.	0 15
774	Twisted hoop iron for fencing, made of flat or shaped iron .....kilo.	0 10
775	Upholsterers' nails and so-called trunk nails even with heads of other non-precious metals, or with covering .....kilo.	0 50
	Spikes and nails n.s.m. even if with heads wholly or partly of metal other than iron:	
776	Less than 45 millimètres in length; also nails, hooks, calks, &c., of all kinds, for horseshoes, and tacks.....100 kilos.	15 00
777	45 millimètres or more in length ..... ,,	6 50
778	Rail spikes, also skewers (*spett*) ..... ,,	3 00
	Wood screws: also other screws, bolts or nuts, wormed or not, weighing not more than 5 kilos. net per article, and washers and rivets:	
779	12 millimètres or more in diameter; also fishplate and sleeper bolts with nuts, intended for railway and tramway rails—without regard to their dimensions.....100 kilos.	6 00
780	From 8 to 12 millimètres in diameter, and ring-screws; also all rivets which do not fall under the preceding number ..... 100 kilos.	20 00
781	From 4 to 8 millimètres in diameter .. ,,	30 00
	Under 4 millimètres in diameter:	
*782	Wood screws ..... ,,	45 00
783	Other kinds..... ,,	60 00
	Note 1.—Nuts of 12 millimètres or more in diameter which have a bright surface (free of oxide) shall pay the same duty as nuts of from 8 to 12 millimètres in diameter.	
	Note 2.—The diameter of a screw is to be measured immediately above the thread. The diameter of the hole is to be taken as the diameter of a nut or washer, but when screws are imported with nuts fixed on, they shall in all cases be dutiable at the rates leviable on the nuts.	
	Chains and cables, n.s.m.:	
*784	So-called Ewarts chains with loose links belonging thereto .....100 kilos.	12 00
	Other kinds, the iron in the links having a diameter:	
785	Of 25 millimètres or more .....100 kilos.	5 00
786	Of from 6 millimètres inclusive to 25 millimètres .....100 kilos.	8 00
787	Of less than 6 millimètres; also link bolt-chains (Galls) .....100 kilos.	10 00
788	Carriage and spiral springs, n.s.m ..... ,,	20 00
**789	Sole plates, sleepers, fish plates, rail clamps and connecting clamps, rail frames and support rails, points, crossings, tongues for springs and points; also rail frames for portable railways	Free
*790	Round iron stays and levers for points, stay (connecting iron), clamp-plates, chairs, turntables even if cast and parts thereof, and other railway construction parts n.s.m. .....100 kilos.	4 00
791	Steelwork for signal-boxes, &c., and parts thereof 100 kilos.	16 00
792	Other parts and accessories not specially named for signalling, junction and level-crossing appliances; also bogies and underframes for railway or tramway vehicles, with or without accessories 100 kilos.	[illegible]
	Articles intended for use as railway or tramway material:	
	Axles, straight:	
	Not worked.....100 kilos.	5 00
*794	Worked ..... ,,	6 00
*795	Wheels, loose, not worked: also tyres ,,	5 00
*796	Sets of wheels, single worked wheels; also springs, buffers and parts thereof as well as traction and coupling appliances ..100 kilos.	6 00
*797	Framework and other constructional work of iron, such as bridges (even if of iron-plates), ties and columns for roofing; also rivetted masts 100 kilos.	4 50
	Note.—Rolled rods provided with holes are to be included under this number.	
	Anchors, grapnels, cable-stoppers, chain hooks, rudder-iron and ships' knees:	
798	Weighing 30 kilos. net or more per article 100 kilos.	6 00
799	Of less weight ..... ,,	12 00
	Propellers (finished), also loose propeller blades, ready made:	
800	Weighing 100 kilos. net or more per article 100 kilos.	7 00
801	Of less weight ..... ,,	10 00
*802	Earthboards for ploughs and plough-share points 100 kilos.	10 00
**803	Ploughshares and landsides, teeth for horse-rakes, spring-harrows, and cultivators, also cultivator springs .....100 kilos	6 00
**804	Anvils for locksmiths, beak irons and ordinary anvils of all kinds; screw-spanners (other than screw-wrenches); horse-shoes; plate-shears and parts thereof .....100 kilos.	10 00
*805	Vices weighing each 10 kilos. net or more: jemmies and iron bows for saws .....100 kilos.	7 00
806	Vices weighing less than 10 kilos. net each. ,,	25 00
	Irons for planing machines:	
*807	7 millimètres or more in thickness .....kilo.	0 25
808	Of less thickness ..... ,,	0 20
	Knives for use in paper manufacture, loose knife blades for harvesters and mowers, and knives for chaff-cutting machines; also other machine knives not specially named:	
*809	Knives for rag engines (so-called Dutch), without sharpened edge .....kilo.	0 25
*810	Other kinds ..... ,,	0 20
	Note.—Circular knives are also to be included under this number.	

XII.—METALS—continued.

Nos.	Goods.	Duty. Kr. öre.
811	Knives for beet cutting machines (*schnitzel knifvar*) .....kilo.	1 00
*812	Spades, shovels, not being household utensils, and hoes, garden-forks, hay forks and similar large fork-shaped hand-tools, also hand rakes and reapers' rakes, all with or without handles; also other hand tools, n.s.m. for agriculture or horticulture, including lawnmowers .....kilo	0 08
813	Curry-combs, with or without handles ..... ,,	0 10
814	Scythes, sickles and straw-cutters, with or without handles .....kilo.	0 15
*815	Garden shears for two hands ..... ,,	0 12
	Saws, saw-blades and saw-wells:	
816	Circular saw blades and piercing saws, tenon saws and hand saws, with or without teeth.....kilo.	0 20
817	Blades for belt saws for cutting wood or metal. ,,	0 50
*818	Blades for rail-saws and for bow-files, for hand or machine use.....kilo.	0 60
819	Blades for metal saws (jewellers' saws), and for fretsaws; also chain-saws .....kilo.	0 75
820	Saws and saw-blades, other kinds, including saws for firewood and cabinet-makers' saws, also unfinished saw-blades, n.s.m.....kilo.	0 20
	Note.—Stone saw-blades are not to be regarded as saw-blades or unfinished saw-blades.	
	Files and rasps:	
821	More than 35 centimetres long .....kilo.	0 15
822	More than 16 but not more than 35 centimetres long .....kilo.	0 25
823	Not more than 16 centimetres long ..... ,,	0 40
	Note.—The length of files and rasps is to be measured from the point to the shaft.	
824	Planes for wood-working, even if with wooden stock, also iron plane-stocks .....kilo.	0 25
	Hammers, sledge-hammers, pick hammers, chisels (*mejslar*); also punches and other tools (not pneumatic) for stone-working, with or without handles:	
825	Weighing 5 kilos. net or more per article ..kilo.	0 06
*826	Weighing less than 5 kilos. but not less than 1·5 kilos. net per article; also axes and hatchets of all kinds whatever be their weight ....kilo.	0 10
*827	Weighing less than 1·5 kilos. net per article ,,	0 20
*828	Twist drills for metal or wood-working, drill-sockets, broaches (reamers), screw taps, chasers, screw-plates, milling cutters for metal or wood-working, wood-carving tools and cord pulleys .....*ad val.*	15 %
*829	Drill-braces and wool shears .....kilo.	0 20
*830	Drills, n.s.m., ratchet-drills, pipe pressers, garden shears for one hand, hand-shears for cutting sheet iron, so-called bolt-cutters, shears for cutting iron and metal wire, bow-compasses and pipe cutters and parts thereof; also screw drivers with or without handles .....kilo.	0 25
831	Pincers, all kinds, more than 16 centimetres in length, and finished shanks therefor, loose; also screw-wrenches, clamps, handvices and vice-clamps and parts thereof .....kilo.	0 20
	Pincers, all kinds, not more than 16 centimetres in length and finished shanks therefor, loose:	
*832	Nickelled or polished.....kilo.	0 75
*833	Other kinds ..... ,,	0 50
*834	Iron compasses; plane-irons, n.s.m., turning tools, chisels (*hugajärn* and *bettlar*), punches, mortice-chisels, &c.; corkscrews, with or without handles, also other kinds of cork-drawers and parts thereof kilo.	0 40
	Skates, roller skates and parts thereof:	
*835	Nickelled ..... ,,	0 40
*836	Other kinds ..... ,,	0 30
	Note.—Separate skate or roller skate straps, imported together with the skates, and obviously intended only for use therewith (but not more than one pair of separate straps to each pair of skates) are dutiable as skates or roller skates.	
	Foils, sabres, cutlasses, bayonets, swords and similar weapons, with or without the scabbards belonging to them; also parts thereof:	
837	Gilt, silvered, nickelled or etched .....kilo.	2 50
	Note.—Articles are to be regarded as gilt, silvered, nickelled, or etched, even if such treatment occurs only on parts consisting of metal other than iron.	
838	Other kinds .....kilo.	1 00
	Knives, &c.:	
*839	Razors, including safety razors; also razor-blades, loose .....kilo.	3 00
	Clasp (collapsible) knives, such as pocket knives and pen-knives:	
	With handles of iron having an unworked roughly ground or pressed surface without coating other than varnish; also if with handles of wood or coarse kinds of bone, such as cattle bones and the like:	
*840	With not more than two blades or instruments, also loose blades for knives dutiable under Nos. 840-843.....kilo.	1 50
841	With more than two blades or instruments kilo.	3 00
	Note.—In the case of the knives dutiable hereunder, with handles of wood or coarse kinds of bone, the polishing, colouring or painting of the handles shall not affect the tariff classification.	
*842	With handles of horn or celluloid .....kilo.	3 00
*845	Other kinds ..... ,,	5 50
	Note.—When clasp knives, subject to different rates of duty are imported fastened together on cards, the whole shall be liable to the duty on the most highly taxed article.	
	Knives, other than clasp knives:	
*844	Sheath knives, seamen's knives and coarse knives for workmen; knives for special industries, not specially named, such as hoof-knives, tile-knives, saddlemakers' and shoe makers' knives, also loose blades for the same ....kilo.	0 50
	Table knives and other kinds of knives, n.s.m., such as erasers, and table-forks and other forks for household use and so-called *porter-brytare*:	
*845	With handles of silver, of gilt or silvered metal, mother-of-pearl, porcelain, ivory, walrus teeth, celluloid or ebonite; also daggers with chape.....kilo.	1 50
*846	With handles of other materials and not falling under the preceding number; also those without handles .....kilo.	0 50
847	Spoons of sheet iron, tinned ..... ,,	0 30
	Scissors and shears, n.s.m., also finished blades for the same, loose:	
	Not polished:	
848	More than 15 centimetres long .....kilo.	0 50
849	15 centimetres or less in length; also tailors' shears, hair clippers and cattle shears with teeth, whether polished or not.....kilo.	1 00
	Note.—As tailors' shears are considered shears at least 25 centimetres long with a loop so shaped as to afford room for all the fingers of the hand except the thumb.	
	Polished, not included under the preceding number:	
850	More than 15 centimetres long.....kilo.	2 00
851	15 centimetres or less in length ..... ,,	1 00
	Hand cards:	
852	Curling cards ("*friserkardor*")..... ,,	1 50
853	Other kinds, such as wool-cards (*ullkardor*) and dressing cards ("*ryktkardor*") &c. also leather for hand-cards ("*handkardor*").....kilo.	0 30
854	Card clothing	Free
855	Spindles for spinning machines, imported separately kilo.	0 10
856	Crochet hooks, awls, drawing points and so-called pattern tracers, with or without handles .....kilo.	2 00
*857	Sewing and darning needles, hair pins, also knitting and sewing machine needles.....kilo.	0 40
	Tool boxes, chests and cases with assortments of tools:	
*858	Containing tools, one or more of which are small, cast and evidently intended as toys; also such tools when imported separately .....kilo.	1 20
859	Other kinds ..... ,,	0 50
	Note 1.—When a tool box or chest contains tools of a particular kind in a greater number than can be considered as properly belonging to the set, and such tools are subject to duty *ad valorem* they shall be dutiable separately.	
	Note 2.—Tools fastened on cards are also to be treated as tool boxes.	
860	Safes, cash-boxes and deed boxes, also doors for safe vaults and record stores.....kilo.	0 25
*861	Locks for doors and furniture, padlocks, locks for bags and other similar locks of iron even if in combination with other non-precious metal, without lacquering or other superficial coating, all with or without the keys belonging to them; also door-closers, not nickelled or lacquered and not provided with external arrangements of metal other than iron .....kilo.	0 30
*862	Locks not falling under the preceding number, of iron, even if in combination with other non-precious metal, all with or without the keys belonging to them; cash drawers or safety drawers and cases for keys of safe vaults, safes or cash-drawers; also door-closers, n.s.m. .....kilo.	0 50
	Snaffle and driving and riding bits, spurs and stirrups; also clasps, mountings and other similar parts or accessories of harness and straps:	
863	Polished, lacquered, nickelled, silvered or gilt..kilo.	0 50
864	Other kinds ..... ,,	0 20
	Hinges, corner iron, hasps, staples and other similar fittings n.s.m. for buildings and furniture:	
*865	Nickelled, covered with brass, or coated with bronze by galvanic process.....kilo.	0 30
*866	Other kinds ..... ,,	0 15
867	Bolts; rollers for sliding doors, even if with wheels of material other than iron .....kilo.	0 25
*868	Electric furnaces; cooking apparatus, flat-irons and sad-irons arranged for heating by means of liquid fuel or electricity, electric stoves, and transportable ranges, stoves and fireplaces for use with gas or liquid fuel, with iron lamps belonging thereto..kilo.	0 18
	Beds; also ends, mattresses n.s.m. and side supports for beds:	
869	Entirely of iron, even if with brass knobs....kilo.	0 30
870	Other kinds ..... ,,	0 50
	Note to Nos. 869 and 870.—In assessing duty on beds, the separate parts named in the heading of these numbers may pay duty separately if the importer so require.	
871	Fire-arms, all kinds, including also revolvers, pistols and air and spring guns, the weight of the case and accessories being included; machine guns and battery guns without carriages; also finished parts of such arms .....kilo.	1 50
	War material, n.s.m. and parts thereof:	
872	Armour plate .....*ad val.*	10 %
873	Other kinds, such as cannon, howitzers and mortars; also aiming appliances belonging to such weapons and projectiles and cartridge cases, empty or fitted with ammunition ready for use; gun carriages, limber carriages and ammunition carts and torpedoes .....*ad val.*	15 %

Nos.	Goods.	Duty. Kr. öre.
	Note.—Sights and other aiming apparatus, cartridge cases and torpedoes are dutiable under this heading, even if they consist wholly or principally of metal other than iron.	
874	Broken pieces, clippings &c., of pig iron, and also of malleable iron	Free
	Castings of non-malleable iron and articles thereof n.s.m.:	
	Not worked:	
875	Weighing per article 100 kilos. net or more kilo.	0 02½
876	Weighing per article less than 100 kilos. net but not less than 25 kilos. net .....kilo.	0 04
877	Weighing per article less than 25 kilos. net but not less than 3 kilos. net .....kilo.	0 06
878	Weighing per article less than 3 kilos. net but not less than ½ kilo. net .....kilo.	0 10
879	Weighing per article less than ½ kilo. .... „	0 12
	Worked:	
880	Weighing per article 100 kilos. net or more kilo.	0 04
881	Weighing per article less than 100 kilos. net but not less than 25 kilos. net .. ....kilo.	0 08
882	Weighing per article less than 25 kilos. net but not less than 3 kilos. net .....kilo.	0 12
883	Weighing per article less than 3 kilos. net but not less than ½ kilo. net .....kilo.	0 15
884	Weighing per article less than ½ kilo. net.. „	0 20
	Castings of malleable iron and other articles of malleable iron (rolled, wrought, pressed, cut or hammered) n.s.m.:	
	Not worked:	
885	Weighing per article 1,000 kilos. net or more kilo.	0 04
886	Weighing per article less than 1,000 kilos. net but not less than 100 kilos. net .....kilo.	0 05
887	Weighing per article less than 100 kilos. net but not less than 25 kilos. net.....kilo.	0 06
888	Weighing per article less than 25 kilos. net but not less than 3 kilos. net .....kilo.	0 08
889	Weighing per article less than 3 kilos. net but not less than ½ kilo. net .....kilo.	0 10
890	Weighing per article less than ½ kilo. net.. „	0 12
	Worked:	
891	Weighing per article 1,000 kilos. net or more kilo.	0 05
892	Weighing per article less than 1,000 kilos. net but not less than 100 kilos net .....kilo.	0 06
893	Weighing per article less than 100 kilos. net but not less than 25 kilos. net .....kilo.	0 10
894	Weighing per article less than 25 kilos. net but not less than 3 kilos. net .....kilo.	0 12
895	Weighing per article less than 3 kilos. net but not less than ½ kilo. net .....kilo.	0 15
896	Weighing per article less than ½ kilo. net.. „	0 20

Note.—In the case of goods coming under either of the Nos. 882-4 or 894-6 and weighing not more than 10 kilos. net per article, a special surtax of 80 öre per kilo. shall be levied if they are gilt or silvered, and one of 35 öre per kilo. if they are polished, nickelled, enamelled, lacquered, covered with brass, or coated with bronze by galvanic process.

NOTES TO SECTION XIIA.

1. The expression "iron" as used in this section includes also steel.

2. Articles of iron coated by mechanical process (plated) with nickel, copper and copper alloys are dutiable as the metal of which the coating consists. This provision shall not apply, however, in the case of sheet iron. Articles of iron plated with silver or gold are treated as silvered or gilt.

*3. When a distinction is made above in the case of iron goods between those "worked" and "not worked" and the nature of the "working" is not further described, the goods are to be regarded as worked when their exterior or any part thereof has undergone any special treatment, or their form has been altered, provided that such special treatment or alteration can be considered as being intended to fit them for some special purpose, to improve their appearance, or—with the exception set out below—to protect them from rust.

All articles which have been wholly or partly filed, milled, turned, perforated, stamped, planed, ground or polished, or which have received an even grey, brown or other colour as a result of being covered with oil and heated, or cleaned in the scouring barrel, are therefore to be considered as *worked*, as well as all articles which have been wholly or partly painted, varnished, lacquered, enamelled, coated with other non-precious metals or alloys thereof (but with the exception laid down in the heading to Nos. 755 and 756), and all articles put together with rivets or screws or in some similar way. If the roughness of surface after the goods have been cast, wrought or rolled is removed more or less completely, the goods are to be treated as worked.

On the other hand, the worming, cutting, extension or contraction of the ends of pipes, the treatment of different parts of an article to test its freedom from flaws, the removal of cinders by pickling in acid, the removal of casting seams, cooling faults and other flaws in casting, the smoothing of broken surfaces, the cutting of shrinkage heads, groutings, &c., are not to be regarded as working nor is a coating with oil, oil paint, tar asphalt, or black lead, evidently intended only to protect the goods from rust.

4. If an article not specially mentioned in the Tariff is composed partly of malleable and partly of non-malleable iron it shall pay duty according to its chief component.

5. In assessing duty on the metal manufactures mentioned in this section no deduction from the weight shall be allowed for cases, boxes, paper and similar receptacles, nor for cards.

B.—COPPER AND OTHER NON-PRECIOUS METALS NOT PREVIOUSLY MENTIONED AND MANUFACTURES THEREOF.

Nos.	Goods.	Duty Kr. öre
	Copper and alloys thereof with zinc, tin, or other non-precious metal, such as brass, bronze, nickel silver, Britannia metal, &c.:	
897	Unmanufactured or in the rough, all kinds; anodes, cast, even if furnished with ears, with or without holes; also scrap metal	Free
	Manufactures thereof, n.s.m.:	
	Sheets and hoops:	
	Of a thickness of at least 0·2 millimetres:	
	Rolled or pressed, even if with cut edges:	
898	Rectangular .....kilo.	0 10
899	Other kinds ..... „	0 12
900	Hammered, bent, bell-shaped, with turned-up edges, including cup-shaped materials for making cartridges, &c., provided with holes, polished or worked in any other way not previously mentioned, and not falling under the following numbers of the Tariff .....kilo.	0 20
901	Of less than 0.2 millimètres in thickness; also all perforated sheets, including so-called strainer plates.....kilo.	0 25
	Note to Nos. 898-901.—Strips (bands) cut from sheets, whatever be their breadth, pay the duty leviable on sheets.	
	Rods (even if in bundles or coils) rolled, drawn, hammered or profile-pressed (*sprutade*), but without further working:	
902	Of round, square or rectangular (even if the corners are rounded) or hexagonal section .....kilo.	0 10
903	Of other section ..... „	0 25
	Note to Nos. 902 *and* 903.—If the section is rectangular the articles are to be regarded as rods, only if the thickness is at least 2 millimètres and amounts to at least one-tenth of the breadth. If, as a result of drawing or pressing, the section has received a shape other than rectangular, the articles are to be treated as rods or wire respectively according to the greatest dimension of their cross section.	
904	Solder (material for soldering), moulded, crushed or granulated .....kilo.	0 10
905	Nails and rivets: also bolts wormed or not .. „	0 35
	Pipes and tubes, even if turned on the exterior and interior:	
906	Of round section, in straight lengths, not otherwise worked, including stay-bolts furnished with holes .....kilo.	0 15
907	Of a section, other than round, or ornamented, cut into rings or otherwise worked ....kilo.	0 35
	Note 1.—Tubes, the length of which does not exceed the minimum external dimension of the cross section, are to be classed with rings.	
	Note 2.—As to insulating tubes, see Section XIII. B.	
	Wire:	
	Rolled or drawn:	
	Of round, square, rectangular or hexagonal section; also so-called trolley wire (contact wire):	
*908	The greatest dimension of the cross section being 0·5 millimetre or more, not coated with any other non-precious metal; also so-called braided (*drillerad*) wire not more than 1 millimetre in diameter.....kilo.	0 10
*909	Other kinds, not specially mentioned.. „	0 12
*910	Of other section ..... „	0 18
911	Gilt or silvered..... „	2 50
	Note.—Articles are only to be classed as wire if the maximum dimension of their cross section does not exceed 10 millimetres, but this restriction is not applicable to trolley wire, which is to be classed as wire without reference to its breadth.	
912	Twisted into cords or cables, not insulated..	Pays a surtax of 50 % of the duty leviable.
	Furnished with sheath of lead or other metal, with or without armouring, even if in combination with other materials; also electric cables or lines furnished with similar sheaths with or without armouring:	
*913	Of a maximum diameter of 25 millimetres kilo.	0 10
*914	Of greater diameter ..... „	0 09
	Note.—The diameter is measured from outer edge to outer edge of the sheathing.	
	**Note to Nos.* 913-914.—The weight of wooden drums, on which the articles referred to in these Nos. are imported, is not to be included in the dutiable weight.	
	Coated with india rubber, gutta percha or other insulating substances n.s.m., whether alone or in combination with textile ma-	

XII.—METALS—continued

Nos.	Goods.	Duty. Kr. öre.
	terials, paper or asbestos; also electric cables, lines and cord insulated in this way:	
*915	Armoured with not less than 7 iron wires, each more than 1·5 millimetres in thickness .....kilo.	0 15
916	With other iron armour or armoured with other metal.....kilo.	0 25
	Other kinds:	
*917	The thickness of the wire not exceeding 2 millimetres.....kilo.	0 35
*918	With wire of thickness greater than 2 millimetres .....kilo.	0 25

*Note.—If cables, lines or cord contain wire of different dimensions the duty shall be assessed on the basis of the wire having the smallest thickness.

Note to Nos. 913-918.—Coating with tinfoil is not to be regarded as sheathing or armouring.

	Insulated either by means of textile materials, paper, asbestos or varnish alone or by more than one of these substances; also electric cables, lines and cord insulated in this way:	
*919	The thickness of the wire being not more than 0·5 millimetre.....kilo.	1 00
*920	The thickness of the wire being greater than 0·5 millimetre.....kilo.	0 50

Notes to Nos. 919-20.

1. If cables, lines or cords contain wires of different dimensions the duty shall be assessed on the basis of the wire having the smallest thickness.

2. Cables and cords, the ends of which are not accessible for the purpose of measuring the thickness of the wire shall pay duty at the higher rate.

Note to Nos. 915-920.—In assessing duty no notice is to be taken of the impregnation of the insulating material.

921	Insulated in some other way; also other electric cables, lines and cord ....*ad val.*	10%
922	Water tanks and other containers without pipes or mechanical appliances, if weighing more than 100 kilos. net each .....kilo.	0 25

Note.—This tariff number may be applied even if pipes are placed inside the tanks or containers, provided the pipes are unloosened and pay duty separately according to kind.

	Woven wire:	
*923	So-called wire-ganze (endless) and wire tissue more than 1 metre broad .....kilo.	0 50
*924	Other kinds ..... ,,	0 25
	Propellers:	
925	Weighing not more than 50 kilos. net each kilo.	1 20
926	Of greater weight.. ..... ,,	0 40
*927	Lamp burners, without outer covering..... ,,	0 60
	Other manufactures:	
*928	Gilt or silvered .... ,,	1 80
*929	Nickelled; knives, forks and spoons, furnished with surface coating other than gilt, silvered or tin; also toilet articles, writing accessories, and table ware, without surface covering, with the exception of table, dessert and tea spoons, and forks kilo.	0 75
*930	Varnished, lacquered or furnished with any surface coating n.s.m., other than tin and not falling under the preceding heading kilo.	0 85
*931	Other kinds, including table, dessert and tea spoons, and forks without any surface coating, or tinned .....kilo.	0 50
	Lead:	
932	Unmanufactured: also scrap	Free
	Manufactured:	
933	Sheet, pipes and parts of pipes; wire and lines, also rods; lead-wool	Free
934	Shot and bullets .....kilo.	0 10
	Other manufactures, n.s.m.:	
935	Gilt or silvered ..... ,,	1 80
936	Nickelled ..... ,,	0 75
937	Varnished, lacquered or furnished with any other surface coating, n.s.m.....kilo.	0 85
938	Other kinds ..... ,,	0 20
	Tin:	
939	Unmanufactured; also scrap	Free
	Manufactured:	
940	Pipes and parts of pipes, sheets and wire, also rods	Free
941	Pipes containing soldering paste .....kilo.	0 10
	Other manufactures, n.s.m.:	
*942	Gilt or silvered..... ,,	1 80
*943	Nickelled; knives, forks and spoons furnished with any surface coating other than gilt or silvered .....kilo.	0 75
*944	Varnished, lacquered or furnished with any other surface coating n.s.m., and not falling under the preceding number .....kilo.	0 85
*945	Other kinds ..... ,,	0 50
	Zinc:	
946	Unmanufactured; also scrap	Free
	Manufactured:	
947	Sheets, even if with coating of other non-precious metal, nails, and tacks, wire, pipes and parts of pipes; cast, anodes, even if provided with ears with or without holes; also rolled sheets furnished with holes (so-called boiler zinc)	Free

Note.—Wire shall be dutiable as rods if the greatest dimension of the cross section exceeds 10 millimetres.

Nos.	Goods.	Duty. Kr. öre.
948	Rods .....kilo.	0 20
	Other manufactures, n.s.m.:	
*949	Gilt or silvered ..... ,,	1 80
*950	Nickelled ..... ,,	0 75
*951	Varnished, lacquered or furnished with any other surface outer covering, n.s.m.....kilo.	0 85
952	Other kinds .. .. ,,	0 20
*953	Aluminium, and nickel as well as metals, n.s.m., whether alone or in composition; also manufactures thereof, n.s.m.	Dutiable as copper and manufactures thereof, according to kind.

NOTES TO SECTION XII B.

*1. Manufactures of metal plated with gold or silver are to pay duty as gilt or silvered.

2. In assessing duty on the metal manufactures mentioned in this section no deduction from the weight shall be allowed for cases, boxes, paper or similar coverings, nor for cards.

C.—MANUFACTURES OF NON-PRECIOUS METALS WITHOUT REGARD TO THE NATURE OF THE METAL.

*954	Printing stamps and dies, characters (type), punches and brass rules for printing or binding establishments; also spacing material of lead or lead alloys, such as quadrats, reglets and sticks....kilo.	0 25
955	Printing plates, engraved or etched by artists	Free
956	Plates for printing music, engraved (punched)	Free
957	Printing plates, n.s.m. (clichés, mounted or not), also electrotypes, galvanotypes and stereotypes..*ad val.*	15%
*958	Lead or tinfoil, including "stanniol" .....kilo.	0 50

*Note.—Foil lacquered or otherwise surface treated shall be dutiable under this number.

*959	Gold and silver leaf, even if real, and imitation gold foil (*glans-gold*) and other similar preparations of gold.....kilo.	2 50

Note.—No deduction of weight shall be allowed for boxes, paper, bottles or similar packing, nor for material inserted.

960	Pens, nibs .....kilo.	1 50
961	Pins, including hatpins; also safety pins, and pins and needles of all kinds, n.s.m., provided they cannot be classed as jewellery .....kilo.	0 50
**962	Hooks, hooks and eyes, including trouser hooks of all kinds; thimbles, including tailors' thimbles; also waistcoat and trouser buckles, all kinds kilo.	0 50

Note to Nos. 960-962.—No deduction in weight shall be allowed for boxes, paper and similar coverings, nor for cards.

963	Compasses (drawing instruments), other than those of iron, and cases of compasses.....kilo.	2 00

Note.—No deduction of weight shall be allowed for cases, boxes, paper and similar coverings.

964	Coin	Free
965	Works of art	Free

D.—PRECIOUS METALS AND MANUFACTURES THEREOF.

	Gold:	
966	Unmanufactured; also scrap	Free
	Manufactured:	
967	Sheets and wire .....kilo.	2 50
968	Coin.....	Free
*969	Other manufactures, even if with stones or pearls inset .....kilo.	25 00
	Silver:	
970	Unmanufactured; also scrap	Free
	Manufactured:	
971	Rods, not shaped	Free
972	Wire, not shaped: also sheets.....kilo.	2 50
973	Rods and wire, shaped ..... ,,	5 00
974	Coin.....	Free
*975	Other manufactures, even if with stones or pearls inset .....kilo.	15 00

Note 1.—In assessing duty on gold and silver wares no deduction shall be allowed for the weight of cases, boxes, paper and similar coverings.

Note 2.—Gold and silver wares dutiable under either No. 969 or No. 975 must be hall-marked by the Standards Departments in accordance with the special regulations on the subject.

	Platinum:	
976	Unmanufactured	Free
	Manufactures thereof:	
977	With stones or pearls inset .....kilo.	30 00

Note.—No deduction of weight shall be allowed for cases, boxes, paper or similar wrappings.

978	Other kinds	Free

XIII.—MACHINES, APPARATUS, VESSELS AND VEHICLES.

A.—MACHINES, APPARATUS AND APPLIANCES,† OTHER THAN ELECTRIC.

Boilers, whether stationary or portable heaters, n.s.m., water cisterns and other tanks, and cylinders for factories, breweries and distilleries, mashing apparatus, cookers, diffusers, evaporating, vacuum and hot-pressing boilers, heating and drying cabinets, grain (draff) dryers and other rotary drying apparatus, n.s.m., gas generators, gasholders, apparatus for purifying gas, buoys

† Hand tools are not as a rule included in this section.

Nos	Goods.	Duty. Kr. öre.
	("*bojar*") with tanks for sand blasters—all provided they consist chiefly of malleable iron:	
	Boilers and heaters with tubes or pipes of metal other than iron:	
979	Weighing not more than 1,500 kilos. net each 100 kilos.	30 00
980	Of greater weight ..... ,,	20 00
981	Rotary boilers..... ,,	8 00
	Other kinds:	
*982	Multitubular (with more than 3 tubes) with pipes ot not more than 250 millimetres in diameter, and weighing not more than 5,000 kilos. net each .....100 kilos.	9 00
	Other, including all those without tubes and pipes:	
*983	Rivetted .....100 kilos.	6 00
*984	Pressed or welded ..... ,,	7 50
	Note to Nos. 979-984.—If the goods consist chiefly of a material other than malleable iron, they are to pay duty according to the tariff provisions relating to the chief component, so far as is not otherwise provided. Steam superheaters are dutiable as pipes, worked, of malleable iron, if put together when imported. If imported in parts, the various parts shall pay duty separately according to their nature.	
	Manufactures of rolled iron plate for boilers, cookers and tanks, such as boiler furnaces (corrugated or plain, with or without flanges), boiler ends, Galloway tubes, domes, manhole covers, handles and the like:	
985	Rivetted .....100 kilos.	6 00
*986	Pressed or welded ..... ,,	7 50
987	Stoking apparatus for boilers and gas works; also movable furnace grates.....100 kilos.	8 00
988	Economisers (*rökgasförvärmare*), whole or in parts 100 kilos.	2 50
	Condensers:	
989	Without tubes ..... ,,	8 00
990	With iron tubes ..... ,,	15 00
991	With tubes of other metal ..... ,,	25 00
	**Note to Nos.* 989-991.—Condensers imported together with the machines to which they belong shall be dutiable at the rate applicable to such machines. This provision shall only apply to steam engines and steam-turbines, icemaking and refrigerating machines, portable engines and steam-pumps, when the machines with the condensers belonging thereto have essential parts in common.	
	Gas, photogen, benzine and other combustion and explosion motors; also hot air motors:	
*992	Weighing not more than 500 kilos. net each *ad val.*	10%
*993	Weighing more than 500 kilos. net, but not more than 1,500 kilos. net each .....100 kilos.	20 00
*994	Weighing more than 1,500 kilos. net but not more than 5,000 kilos. net each.....100 kilos.	12 00
*995	Weighing more than 5,000 kilos. net each, but not more than 25 000 kilos. net each..100 kilos.	9 00
*996	Weighing more than 25,000 kilos. net each 100 kilos.	6 00
	Note to Nos. 992-996.—Fly wheels for motors, unless attached to the engines, are not to be included in the weight of the engine for the purpose of determining the tariff number applicable. When the engine is dutiable by weight, such fly wheels are to pay duty separately.	
*997	Ovens for industrial purposes, such as carbonisation, torrefaction, roasting, distilling, hardening, welding, smelting, and baking; also forges and bellows 100 kilos.	5 00
	Rolling mills for the metal industries, steam hammers and pneumatic hammers—not being tools—without support and the bottom plate belonging thereto; power hammers, rams, rivetting and wire drawing machines, nail and horseshoe machines, forging machines; pressing, stamping, cutting, curving and straightening machines, including goffering machines and presses, n.s.m. such as stamping, gilding, smoothing and packing presses and brick presses—all kinds of machines, not mentioned above, for beating sheet metal and copper; tinsmiths' machines, also all kinds of machines for shaping or dividing substances, and kneading machines:	
998	For hand or foot power.....100 kilos.	7 00
	Other kinds:	
*999	Weighing not more than 1,000 kilos. net each 100 kilos.	10 00
*1000	Weighing more than 1,000 kilos. but not more than 5,000 kilos. net each .....100 kilos.	8 00
*1001	Weighing more than 5,000 kilos. net each, and not falling under No. 1002 .....100 kilos.	4 00
	Note to Nos. 998-1001:— 1. Hydraulic machines of the kinds named are also to be included under these numbers. 2. Supports for steam and pneumatic hammers, with the bottom plates belonging to them, are to pay duty separately in accordance with the provisions applying to castings.	
1002	Stamping machines, shears for shaping iron and machines for curving or straightening metal plates and pipes (even if hydraulic) provided such machines weigh more than 8,000 kilos. net each..	Free
1003	Lifting pulleys, all kinds, with or without chains; also pulley cars.....100 kilos.	12 00
1004	Elevators and transporters, not belonging to machines, imported together with them are to be dutiable according to the rates applicable to the various parts of which the elevator consists, but with the proviso that if scoops and chains are connected the highest rate of duty shall be applied to the latter.	
1005	Machines for drilling metals, provided they do not exceed 500 kilos. net in weight each ....100 kilos.	7 00
	Drilling machines weighing more than 500 kilos. net each and lathes, milling, planing, worming and polishing machines for metal-working, other machines for cutting metals but not clipping machines; also mandrils (*dockor*) (spindle, pinol and support mandrils) and supports, exchange boxes (*växellådor*) and dividing apparatus:	
*1006	Weighing not more than 250 kilos. net each 100 kilos.	20 00
*1007	Weighing more than 250 kilos. net each, but not more than 1,000 kilos .....100 kilos.	16 00
*1008	Weighing more than 1,000 kilos. net each, but not more than 2,000 kilos.....100 kilos.	14 00
*1009	Weighing more than 2,000 kilos. net each, but not more than 5,000 kilos.....100 kilos.	10 00
*1010	Weighing more than 5,000 kilos. net each but not more than 10,000 kilos. .....100 kilos.	7 50
*1011	Weighing more than 10,000 kilos. net each 100 kilos.	5 00
1012	Saw frames and parts thereof, other than saw blades 100 kilos.	9 00
1013	Lathes and boring, chiselling, milling and sawing machines for foot or hand power, intended for wood working, even if provided with belt-pulley, but provided that they weigh not more than 500 kilos. net each ..... 100 kilos	10 00
	Lathes and milling, planing, sawing, drilling and chiselling machines, intended for wood working and not falling under the preceding number; also all other wood working machines n.s.m. and all kinds of machines for working cork:	
1014	Weighing not more than 250 kilos. net each 100 kilos.	25 00
1015	Weighing more than 250 kilos. net each but not more than 5,000 kilos. net.....100 kilos.	12 00
1016	Weighing more than 5,000 kilos. net each 100 kilos.	8 00
	Printing presses:	
*1017	Mechanical presses, also double movement and rotary presses with accessories, and all kinds of lithographic presses, including phototypic presses; also type-casting and composing machines and matrices intended for such machines	Free
1018	Platine presses, including also hand presses (not lithographic) and proof presses .....100 kilos.	12 00
*1019	Sewing and embroidery machines, fixed to stands, or to be worked by motive power, including machines for stitching up .....100 kilos.	18 00
*1020	Sewing and embroidery machines for hand power, without stands; also the upper parts of sewing, embroidery and stitching machines, and parts thereof, n.s.m.....100 kilos.	32 00
*1021	Stands for sewing, embroidery and stitching machines and parts thereof of iron .....100 kilos.	5 00
	**Note to Nos.* 1019-21.—The amount of duty payable on sewing and embroidery machines, stands for same and parts thereof shall in no case be less than 10% *ad val.*	
	Coffee and spice mills and mincing machines, fruit paring, ice-making and other similar machines or apparatus, n.s.m. for household use or for the preparation of articles of food; also machines for wringing clothes:	
*1022	Weighing not more than 15 kilos. net per article.....100 kilos.	18 00
*1023	Of greater weight ..... ,,	12 00
*1024	Rollers, drags and other appliances (not being hand-tools) for cultivating the ground, n.s.m. 100 kilos.	4 00
*1025	Ploughs, including also steam ploughs, double-mould-board ploughs and subsoil ploughs; harrows and other agricultural appliances similar to harrows; reaping and harvesting machines; horse-rakes, hay-tedders, weeders, horse-hoes and other appliances n.s.m. for sowing or reaping; screening and winnowing machines &c. seed-sorters and other appliances n.s.m. for sorting, purifying and cleaning seeds, grain &c.; potato and peat grinding machines, root cutters, rotary crushers (also seed and oilcake crushers) and mashing mills, chaff-cutting machines and other machines for cutting up cattle food; also sheaf elevators and other stacking machines .....100 kilos.	6 00
	Note.—Portable-engines and lines belonging to steam plough are to be dutiable separately according to the provisions relating to them.	
1026	Parts of reaping and harvesting machines, n.s.m. .....100 kilos.	12 00
*1027	Threshing machinery, straw and hay presses and seed drills .. ..100 kilos.	7 00
*1028	Fertiliser sprinklers..... ,,	6 00
	Milk skimming machines of all makes, also milk separators, milk centrifuges and radiators; also emulsors, centrifugal butyrometers and yeast and mud centrifuges:	
1029	To be worked by mechanical power 100 ..kilos.	15 00
1030	To be worked by hand or foot power, even if provided with a belt-pulley .....100 kilos.	25 00
	Bowls (*Kulor*) for separators and centrifugal butyrometers:	
1031	Weighing per article not more than 10 kilos. net; also complete parts of such bowls of all kinds.....100 kilos.	150 00
1032	Of greater weight..... ,,	100 00

XIII—MACHINES, APPARATUS, VESSELS &C.—continued.

Nos.	Goods.	Duty. Kr. öre.
*1033	Locomotives, even if electric.....*ad val.*	10%
	Note.—Tenders belonging to locomotives and imported therewith are dutiable as the locomotives.	
*1034	Barking, splitting and cutting machines and grinding apparatus for the wood pulp industry; refiners, cylindrical paper mills and fittings therefor and defibrators; drying cylinders and pressing rollers with stands for the textile or paper-making industry, and calenders, even if hydraulic, for whatever industry they may be intended: paper, cardboard, drying and damping machines with sieve cylinders or wires; folding and stitching machines for book-binding and the paper trade, envelope and bag-making machines, coating, bronzing and sizing machines, card and carton machines, damping, cutting and rolling machines; machines for making match-boxes and for putting together match-boxes, and other similar boxes, for labelling and filling them or for giving them a rough side; machines for putting together or taking apart frames for match-making; carding and napping machines, looms; fulling machines; cigarette-making machines, capsule machines, machines for roasting coffee, cocoa and malt; malt turners; hoisting machines, not coming under any other number, and cranes, winches and windlasses; steam dredgers; steam turbines and internal rotary parts of the same imported separately, steam engines and steam portable engines; traction engines and steam rollers; water turbines and running wheels therefor imported separately, also water wheels; pumps, all kinds, fans, ventilators, compressors, blowing and freezing machines, and outer coverings and inner rotary parts of such machines; fire engines and garden syringes, machines for mixing concrete, clay, sand or the like; machines n.s.m. for grinding or crushing, such as grinders, with or without frames, shot and tube mills, stamping mills and oscillating mills, edge roller mills, disintegrators, disaggregators, cylinder mills, rolling machines for oil crushing, starch, chocolate and similar industries; milk coolers, milk warmers, pasteurisers, churns, butter-working machines, cheese presses and cheese mills; centrifuges n.s.m., machines for washing linen and other articles of clothing; mangles; machines for laying the paper in printing presses (*tillgningsmaskiner*); cylindrical and column apparatus for making aerated waters; tapping and corking machines, with or without juice pumps for the manufacture of mineral waters or for breweries; machines for testing materials; pneumatic machines of all kinds; typewriters and calculating machines, cash registers; axle-couplings, fixed or movable; straining and bolting machines, including "*massafilugare*," drainers, sifting cylinders and perforated cylinders or cylinders with holes, or covered with cloth for bolting, sifting or sorting machines; regulators for water turbines; machines for washing potatoes or beetroots and lifting wheels for such machines; filter presses; whirling apparatus for cookers and tanks; air, vacuum or steam brake appliances for railway and tramway vehicles; also other machines and apparatus, n.s.m. and pneumatic tools .....*ad val.*	10%
	Note.—Fans fixed to electric motors pay the duty applicable to the motors.	
	Cylinders and slide boxes, worked, imported separately, for machines of all kinds, such as steam engines, condensers, compressors, refrigerating machinery and blowers, pumps, fire engines, portable engines, locomotives, steam and pneumatic hammers for working metals, and combustion and explosion motors, &c.:	
*1035	Weighing each not more than 150 kilos. net 100 kilos.	50 00
*1036	Weighing each more than 50 kilos. but not more than 200 kilos. net .....100 kilos.	30 00
*1037	Weighing each more than 200 kilos. net ,,	16 00
	Pistons, worked, imported separately, with or without piston rods, for machines of all kinds:	
*1038	Weighing each not more than 25 kilos. net 100 kilos.	50 00
*1039	Weighing each more than 25 but not more than 50 kilos. net .....100 kilos.	30 00
*1040	Weighing more than 50 kilos. net .... ,,	16 00
	Note to Nos. 1035-40.—Articles falling under any of these numbers which are undoubtedly imported to replace used or otherwise useless parts of a previously imported machine are dutiable at 75% of the duty otherwise leviable. The mode of procedure required to prove this will be issued by Royal Decree.	
	Crankshafts and connecting rods, all kinds:	
*1041	Polished (turned) bright, or otherwise finely worked .....100 kilos.	10 00
*1042	Other..... ,,	6 00
*1043	Rollers for seed and oil cake crushing machines, and grinding discs, all kinds, for mashing mills and for other mills used for crushing cattle food 100 kilos.	12 00
	Rollers and rolling cylinders, n.s.m.:	
*1044	Not worked..... ,,	2 50
	Worked:	
*1045	With covering of india-rubber, also of iron in combination with other non-precious metal 100 kilos.	10 00
*1046	Other ..... ,,	8 00
	Roller and ball-bearings:	
	Finely worked:	
*1047	Weighing not more than 1 kilo. net per article 100 kilos.	150 00
*1048	Weighing more than 1 kilo. but not more than 15 kilos. net per article.....100 kilos.	75 00
*1049	Weighing more than 15 kilos. net per article 100 kilos.	60 00
	Other kinds:	
1050	Weighing not more than 15 kilos. net per article 100 kilos.	40 00
1051	Of greater weight..... ,,	20 00
	Transmission appliances, including also smooth axles (furnished with keyways or otherwise fitted), bearings not specially mentioned and bearing bushes, flywheels (without regulators), belt and cord pulleys, n.s.m. and cogwheels, with unworked cogs:	
*1052	Weighing per article not more than 500 kilos net.....100 ,,	6 00
*1053	Of greater weight.....100 ,,	4 00
	Note to Nos. 1052 and 1053* 1.—Two or more parts of transmission appliances imported together shall be regarded as an entity if they consist of a shaft with other transmission parts mounted thereon.	
	Note 2.—Countershafts (*Mellantransmissioner*) imported together with the machinery for which they are intended pay in accordance with the provisions applying to such machines.	
	Note 3.—Belt pulleys of iron plate are dutiable as articles of plate and sheet iron, n.s.m.	
	Cogwheels or worm wheels with worked cogs:	
1054	Weighing per article not more than 500 kilos. net.....100 ,,	12 00
1055	Of greater weight.....100 ,,	9 00
	Fittings, n.s.m. for machines, apparatus and piping, imported loose or separately, such as valves and cocks, steam whistles, lubricating apparatus, separators and outlets for water of condensation or oil, pulsometers and hydraulic rams, centrifugal regulators and mixing apparatus for soaking appliances; also injectors and ejectors:	
	Consisting principally of iron:	
*1056	Weighing not more than 5 kilos. net per article .....100 kilos.	25 00
*1057	Weighing more than 5 kilos. but not more than 50 kilos. net per article.....100 kilos.	15 00
*1058	Weighing more than 50 kilos. net per article 100 kilos.	10 00
*1059	Other kinds..... ,,	50 00
	Notes to Nos. 1056-9—	
	1.—Parts of the complete articles named are also to be included under these numbers.	
	2.—If any of the articles named in these numbers is wholly or partly nickelled, the duty shall be increased by 50%.	

NOTES TO SECTION XIII. A.

*1.—The rates stated are applicable, unless otherwise provided, to machines whole or in parts, even if any subordinate component parts are missing.

In declaring machines in parts for clearance or warehousing, the owner must supply an explanatory statement and specification of the parts together with a drawing, showing that the parts together form a machine—so far as these may be required for the guidance of the Customs.

*2.—The fact that a machine is imported in separate parts which arrive on different occasions shall not prevent the application of the rate applicable to the machine as a whole, if the importer so requires.

3—The further regulations required to give effect to the provisions of Notes 1 and 2 shall be issued by Royal Decree.

4.—Parts of machines, not specially mentioned, imported loose, shall pay as articles of the material of which they consist.

5.—When different machines are imported joined together in such a way that they cannot be weighed separately, the weight must be ascertained at the cost of the owner by some other means which the Customs regard as satisfactory. If they are joined by means of a common bottom-plate, this is to pay duty separately as the material, worked, of which it consists, provided it can be unfastened.

This provision in regard to the ascertainment of weight by some means other than direct weighing, shall apply also when the size of a machine renders the weighing apparatus available locally of no use in determining the weight.

*6.—Unless otherwise specially provided, the amount of duty payable on machines, apparatus and parts thereof, which are chargeable by weight, must in all cases amount to at least 5% *ad val.*

On machines, apparatus and parts thereof, for which rates varying according to the weight per article are fixed, the duty may in no case amount to less than the amount payable on the most highly taxed articles in the group with the next lower weight.

B.—ELECTRIC MACHINES AND APPARATUS ETC.

Nos.	Goods.	Duty. Kr. öre.
	Electrical machines, such as generators, motors, and converters; also transformers and damping rollers:	
*1060	Weighing each not more than 50 kilos. net 100 kilos.	55 00

Nos.	Goods.	Duty Kr. öre.
*1061	Weighing each more than 50 kilos. but not more than 100 kilos. net.....100 kilos.	38 00
*1062	Weighing each more than 100 kilos. but not more than 500 kilos. net.....100 kilos.	28 00
*1063	Weighing each more than 500 kilos. but not more than 3,000 kilogs. net.....100 kilos.	22 00
*1064	Weighing each more than 3,000 kilos. net 100 kilos.	15 00
	**Note.*—Electrical machines joined together on one bottom plate are dutiable separately.	
	The general Notes (Nos. 1-5) appended to Section XIII. A. are applicable also to electric machines, so far as relevant.	
1065	Stators, rotors, current collectors, magnet coils, brush holders and armature coils (*härfvor*), when imported separately.	Dutiable as electrical machines with an addition of 50 %.
	Notes to Nos. 1060-5.	
	*1.—Articles falling under these numbers which are undoubtedly imported to replace used or otherwise useless parts of a previously imported machine are liable to no additional duty. The mode of procedure required to prove this will be issued by Royal Decree.	
	*2.—The duty on the machines and parts included in these numbers shall in all cases amount to at least 10 % *ad val.* and shall in no case be less than the amount fixed for the most highly taxed article in the next lower group of weights.	
	Accumulators:	
*1066	Unmounted cells; wooden frames and platforms belonging to accumulators and imported at the same time; accumulator plates with wooden discs and bars belonging to them; glass tubes for accumulators imported with them; rectangular glass jars of a capacity of at least 3·5 cubic decimetres for accumulators and wooden boxes lined with lead .....100 kilos.	6 00
1067	Cells and batteries, wholly or partly mounted; also electrodes soldered together.....100 kilos.	32 00
1068	Galvanic cells..... ,,	10 00
	Incandescent lamps:	
*1069	With carbon filaments .....kilo.	1 50
*1070	With filaments of metal ..... ,,	4 00
	**Note.*—No deduction in weight is allowed for boxes, paper and similar wrappings; boxes and pasteboard cylinders in which the metal filament lamps are packed is not included in the dutiable weight.	
*1071	Arc lamps, even if with the globes belonging to them; so-called Nernst lamps, with globes, luminous bodies and resistances for the same; also search lights .....kilo.	0 50
	Note.—No deduction in weight is allowed for boxes, paper and similar coverings.	
1072	Carbon filaments, even if metallised, metal filaments and bases for incandescent lamps.....	Free
	Carbon, n.s.m., manufactured for electrical purposes:	
*1073	Weighing 3 kilos. net or more per article....kilo.	0 03
	Of less weight:	
*1074	Carbon brushes, even if in combination with other material.....kilo.	2 50
*1075	Other kinds..... ,,	0 20
	Note.—No reduction in weight is allowed for boxes, paper and similar coverings.	
*1076	Safety appliances, mounted on porcelain insulators (not plates); starting, regulating and reduction resistances; controls and other electric regulators; also boards for electric apparatus and instruments fitted.....kilo.	0 35
	Note.—Cell switches (*cellkopplare*) shall be dutiable under this heading.	
*1077	Safety appliances, n.s.m., including also safety plugs, fusible pieces, cartridge pieces and excess voltage apparatus.....kilo.	0 50
	Current interrupters and reversers:	
*1078	Oil-break switches to be worked by hand ....kilo.	0 30
*1079	Other oil-break switches, also box switches; incandescent lamp sockets, with or without switches .....kilo.	0 55
*1080	Knife switches mounted on slate slabs ..... ,,	0 50
*1081	Other kinds..... ,,	0 75
	Notes to Nos. 1076-81:	
	1. Parts of telephone or telegraph apparatus or of telephone switches or switch-boards are not included in these numbers.	
	2. No deduction of weight is allowed for boxes, paper and similar covering.	
	Telephone apparatus:	
*1082	Weighing less than 5 kilos. net per article .. kilo.	1 50
*1083	Of greater weight ..... ,,	0 80
*1084	Telegraph apparatus, telephone switches and telephone switch-boards; also parts, n.s.m., of telephone and telegraph apparatus and of telephone switches and switch-boards ..... kilo.	1 50
	Note.—In assessing duty on the parts referred to no deduction in weight is allowed for boxes, paper and similar coverings.	
	Insulating pipes (Bergmann tubing and the like):	
*1085	Steel armoured tubes .....kilo.	0 10
1086	Other kinds, and bends for conduits, with or without connecting sleeves attached, also boxes for insulating pipes .....kilo.	0 20
	Note.—So-called micanite tubes are dutiable as manufactures of mica.	
*1087	Special apparatus for electrical purposes, not separately named, such as apparatus for signalling or conveying messages, Röntgen ray apparatus, apparatus for wireless telegraphy and telephony not falling under any other number, ore separators, &c.; also jack panels (*jacklister*) for telephone switchboards .....*ad val.*	10 %
	Electric furnaces and cooking apparatus, &c. *see* Section XII. A.	
	Electric measuring instruments. *see* Section XVI.	

C.—VESSELS AND VEHICLES.

Nos.	Goods.	Duty Kr. öre.
	Vessels and boats, with or without outfit:	
1088	Of iron, with net capacity of 40 register tons or less.....*ad val.*	10 %
1089	Other kinds	Free
	Cycles:	
*1090	Finished ....each	20 00
*1091	Chains, finished off, and other parts, not separately mentioned .....kilo.	1 60
	Motor cycles:	
1092	Finished .....each	60 00
1093	Parts thereof, not separately mentioned.....	Dutiable as parts of ordinary cycles.
*1094	Baby carriages .....kilo.	0 20
	Railway and tramway vehicles, without motors:	
1095	Passenger vehicles; also mail vans .....100 kilos.	15 00
1096	Goods waggons, all kinds ..... ,,	8 00
1097	Tenders n. s. m. .... ,,	12 00
*1098	Railway and tramway vehicles, in combination with motors or steam engines; carriages and vehicles, not separately mentioned, even if provided with motor, and frames therefor; also wheels with rubber tyres for such carriages and vehicles *ad val.*	15 %

XIV.—OILS AND FAT, WAX, &c., AND PRODUCTS OF THESE MATERIALS, SUCH AS CANDLES, SOAP, &c.

Nos.	Goods.	Duty Kr. öre.
1099	Mineral oils, natural or crude, also purified, such as illuminating and lubricating oils, petroleum, benzine and gasolene; paraffin wax, raw or purified, mineral wax (ozokerite) and ceresine	Free
1100	Vaseline, even if artificial, engine and cart grease, lubricating oils, consisting of a mixture of fatty oil and mineral oil, provided the latter is the chief component; also other lubricating substances, n.s.m., containing fat or oil (including the weight of the packing) .....kilo.	0 02
	Note.—Lubricating oils, consisting of a mixture of fatty oil and mineral oil shall be dutiable as turnip and rape-seed oils, if they consist in the main of fatty oil.	
1101	Resinous oils	Free
	Vegetable fatty oils:	
	Linseed oil:	
1102	Raw; also linseed oil acid .....kilo.	0 07
1103	Boiled ..... ,,	Dutiable as oil varnish
1104	Turnip and rape-seed oils; also turnip and rape-seed oil acids .....kilo.	0 07
	Olive oil, ground nut or arachides oil, sesame oil and cotton-seed oil:	
1105	In casks of any size	Free
1106	In other vessels (the weight of the vessel being included) .....kilo.	0 05
1107	Other kinds, not falling under any other number, such as castor oil hempseed oil, maize oil and soya-bean oil	Free
1108	Vegetable fats, such as palm oil, palmnut oil, cocoanut oil, cocoa butter, Japan wax and other vegetable fatty substances, which under ordinary temperatures do not as a rule assume a liquid form ..	Free
1109	Animal oils, such as train oil, sperm oil and lard oil; animal fats, not elsewhere included, such as spermaceti, blubber of marine animals, bone fat; wool-fat, also lanoline and degras (tanners' fat) ..	Free
1110	Olein and other oleic acids, n.s.m.	Free
1111	Stearine (stearic acid) ..... kilo.	0 09
1112	Glycerine, raw or purified .... ,,	0 01
	Wax:	
1113	Of insects (beeswax) .....kilo.	0 15
1114	Carnauba wax, palm wax and other vegetable wax	Free
	Manufactures of wax, n.s.m.:	
1115	Partitions for bee-hives .....kilo.	0 50
1116	Other kinds, such as statuettes or parts thereof, flowers, fruits and the like ..... kilo.	2 00
	Notes to Nos 1115-6.	
	1.—Manufactures of ceresine and paraffin wax are dutiable as manufactures of wax.	
	2.—No deduction of weight is to be allowed for boxes, papers and similar coverings.	
	Varnish:	
1117	Spirit, with or without addition of colouring matter ..... kilo.	1 60
	Note.—On spirit varnish, imported in receptacles containing more than 20 kilos. the duty levied shall be only 40 öre per kilo., if the spirit is denatured under Customs control in accordance with the regulations on the subject.	
1118	Oil, including bleached linseed oil and so-called *standolja* (boiled linseed oil for making printing ink) .....kilo.	0 10
	Note 1.—As oil varnish shall be classed, besides boiled linseed oil, all kinds of boiled fatty vegetable oil with addition of mineral siccative but not containing other substances. Varnish containing any kind of ether, resin, turpentine, asphalt, turpentine oil, mineral oil or similar substances shall thus not be included in this number.	

XIV.—OILS AND FAT, WAX, &C., AND PRODUCTS OF THESE MATERIALS, SUCH AS CANDLES, SOAP, &C.—continued.

Nos.	Goods.	Duty Kr. öre.
	Note 2.—Siccative in solid form, consisting of oil or resin in combination with metal oxides or metal salts, is to pay duty as oil varnish.	
1119	Other kinds, such as lac varnish, also so-called stove varnish, and asphalt lac and "zapon" lac, with or without addition of colouring matter kilo.	0 30
1120	Putty, made from oil and solid mineral substances kilo.	0 05
1121	Candles, all kinds ... ,,	0 12
	Note.—No deduction of weight shall be allowed for boxes, paper and similar coverings.	
	Soap:	
1122	Perfumed; other kinds of soap in shaped pieces for use, balls, soap moulded into shapes, &c., also liquid or semi-solid soaps, of all kinds, in tubes, jars and the like, also transparent soap kilo.	1 00
1123	Other kinds ... ,,	0 10
	Notes to Nos. 1122-3.— 1.—Substitutes for soap, such as extract of Quillaja bark, are dutiable as soap. 2.—No deduction of weight shall be allowed for boxes, paper and similar coverings, nor for tubes and jars.	
1124	Soft soap; also Turkey-red oil and liquid substances for dressing textiles, containing soap or soft soap, but not containing dextrine or starch kilo.	0 05
1125	Disinfectants, not elsewhere included, containing soap, ordinary or soft, such as lysol and creolin; detergent, cleansing or polishing substances, solid, liquid or in the form of powder, produced from soap, fat or oil with addition of other materials; also substances in solid form for dressing textiles, containing soap, or soft soap, but not containing dextrine or starch ... kilo.	0 10
	Polishes for leather goods, not containing spirits:	
1125½	Cleansing, scouring or polishing materials, in a liquid state, manufactured from soap, fat or oil, with addition of other substances:	
	(*a*) In vessels weighing more than ½ kilo. gross	0 10
	(*b*) In vessels of less gross weight ...	0 15
1126	Blacking, not liquid ... kilo.	0 20
1127	Other kinds ... ,,	0 30
	Note.—Polishes for leather goods are dutiable as spirit varnish, if containing spirits.	
	Note to Nos. 1125-7.—No deduction in weight shall be allowed for boxes, bottles and similar packages.	

XV.—PRODUCTS OF THE CHEMICAL INDUSTRY; ALSO RAW MATERIALS OF THE SAME, NOT ELSEWHERE INCLUDED.

A.—CHEMICAL ELEMENTS AND THEIR COMPOUNDS NOT ELSEWHERE INCLUDED.

Nos.	Goods.	Duty Kr. öre.
1128	Compressed gases, all kinds not coming under any other number (including the weight of the interior packing) ... kilo.	0 05
	Note.—When compressed gases are imported in iron cylinders, which are not shown to be of Swedish manufacture or to have previously paid duty, duty shall be levied separately on the cylinders as such, the weight of the receptacles being taken as two-thirds of the gross weight.	
1129	Sulphur, all kinds; also phosphorus, yellow (white) or red ...	Free
1130	Spirits of salt (hydrochloric acid) ... 100 kilos.	0 60
1131	Hydrofluoric acid and fluoride of ammonium ...	Free
*1132	Sulphuric acid, including sulphurous anhydride .. 100 kilos.	0 60
1133	Nitric acid (including the weight of the vessel) .... 100 kilos.	2 00
1134	Boracic acid, borax, raw or purified; also formic acid and lactic acid ...	Free
1135	Phosphoric acid; also phosphates of ammonium, potassium and sodium ... 100 kilos.	1 50
	Vinegar and acetic acid, all kinds:	
	In casks:	
1136	Containing not more than 10% of acid ... kilo.	0 10
1137	For every unit per cent. in excess the duty shall be increased by 1 öre per kilo. *Note.*—If denatured before leaving the Customs control in accordance with the regulations on the subject, a duty of only 12 öre per kilo. shall be charged on vinegar and acetic acid containing more than 12 but not more than 55% of acid, and one of 25 öre per kilo. if containing a greater quantity of acid.	
1138	In other vessels, without reference to the strength of acid ... kilo.	1 00
1139	Oxalic acid and oxalates of potassium, sodium and ammonia ... kilo.	0 07
1140	Citric acid and tartaric acid; also tartar and seignette salts and other tartrates of potassium, sodium and ammonia ...	Free
1141	Salicylic acid ... kilo.	0 30
1142	Caustic ammonia ... ,,	0 05
1143	Caustic potash (potassium hydrate) and caustic soda (sodium hydrate), solid or liquid .. 100 kilos.	2 50
1144	Magnesia, calcined or carbonate, and alumina, pure; also hydrate of aluminium ...	Free
1145	Table salt (chloride of sodium), all kinds; potassium chloride, sal ammoniac (ammonium chloride), calcium chloride, barium chloride, chloride of magnesium and chloride of aluminium; also bromine, potassium bromide, sodium bromide, and ammonium bromide; also iodine, potassium iodide, sodium iodide and ammonium iodide ...	Free
ad 1145	Barium oxide, barium superoxide ...	Free
1146	Chloride of lime ...	Free
1147	Potassium chlorate and sodium chlorate ...	Free
*1148	Chrome alum ...	Free
1149	Alum, all kinds n.s.m.; aluminium sulphate; also water glass (silicate of potassium or sodium) .... 100 kilos.	1 00
*1150	Potassium sulphate, sodium sulphate (Glauber salts), sodium bisulphate, ammonium sulphate gypsum, precipitated (calcium sulphate) and magnesium sulphate; also sodium sulphite, sodium bisulphite, sodium hyposulphite and sodium hydrosulphite .. **Note to No.* 1150.—Salts of formaldehydesulphoxylic acid or formaldehydehydrosulphuric acid, such as Rongalit and other similar products e. g., ("Hydraldt"), shall be free of duty under this number.	Free
1151	Potassium nitrate ...	Free
1152	Ammonium nitrate ... kilo.	0 10
1153	Potash (potassium carbonate) and soda (sodium carbonate), crystallised or calcined, and bicarbonate of soda ...	Free
1154	Hartshorn salts (carbonate of ammonia) ... kilo.	0 07
1155	Potassium cyanide and sodium cyanide; also ferrocyanide and ferricyanide of potassium and sodium	Free
1156	Sodium acetate ... kilo.	0 10
1157	Acetate of lime, raw or purified ... ,,	0 03
1158	Chrome acetate, and iron acetate ... ,,	0 05
1159	Chromate of potash and bichromate of potash; also chromate of sodium and bichromate of sodium; also chromic acid ...	Free
1160	White arsenic, and arsenide of potash and soda; also tartar emetic and other compounds of antimony, not being colours ...	Free
1161	Thorium nitrate and other compounds of rare metallic earths, and tungstic acid; also salts of gold and platinum ...	Free
1162	Green vitriol (sulphate of iron) ... 100 kilos.	0 50
1163	Zinc sulphate and zinc chloride; nickel sulphate, nickel oxide, nickel protoxide, copper oxide and cuprous oxide; radium salts; also copper ashes.. *Note.*—Ammoniacal solution of copper oxide is to pay duty as caustic ammonia.	Free
1164	Blue vitriol (sulphate of copper) ... kilo.	0 05
1165	Sugar of lead (lead acetate), white or yellow, and lead vinegar; lead oxide (litharge) and peroxide of lead; also salts of tin (stannous chloride), stannic chloride and putty powder (oxide of tin)..	Free
1166	Nitrate of lead ... kilo.	0 08
1167	Quicksilver and alloys (amalgams) of quicksilver ..	Free
1168	Lunar caustic (nitrate of silver) ... kilo.	2 50
1169	Peroxide of hydrogen ... ,,	0 03
1170	Calcium carbide and barium carbide ... ,,	0 05
1171	Carborundum (carbide of silicon) and other carbides, n.s.m. ...	Free
1172	Carbon sulphide, chloride of sulphur, sesquisulphide of phosphorus, and phosphorus hydride, also sulphide of potassium and sulphide of sodium; also hepar sulphur, all kinds ...	Free
*1173	Sulphate of chrome, chloride of chrome, chloride of chrome sulphate, basic solid or liquid containing a variable amount of sodium sulphate or sodium chloride ... *Note to Section* XVA.—Acid and basic salts, not specially mentioned, are dutiable as the corresponding neutral salts.	Free

B.—PRODUCTS OF DRY DISTILLATION AND KINDRED SUBSTANCES.

Nos.	Goods.	Duty Kr. öre.
1174	Coal tar and other tar produced from fossil substances ... *Note.*—Coal tar which on being dried is similar in action to asphalt lac varnish is dutiable as asphalt lac.	Free
1175	Coal tar prepared for covering roofs &c. by means of the addition of lime, chalk, clay, asbestos or other similar mineral substance ... kilo.	0 02
1176	Benzol oils (coal benzine), carbolic acid, cresol, naphthaline, creosote oil, carbolineum and other similar products of the distillation of coal tar; also carbolic lime ...	Free
1177	Wood tar and tar water (*tjärpärma*) ...	Free
1178	Resin, in lumps or powdered, also turpentine (thick) and other natural balsams ...	Free
1179	Resin soap or so-called resin glue, solid or liquid; also so-called tanners' glue ... kilo.	0 02
1180	Tar-oils and other substances, not elsewhere included, produced by means of dry distillation	Free
1181	Turpentine oil ... kilo.	0 07
1182	Wood-spirit, raw or purified; also acetone and acetone oil ... kilo.	0 20
1183	Formalin in aqueous solution ... ,,	0 15
1184	Formalin in solid form, such as powder and tablets, including the weight of boxes, paper and similar coverings ... kilo.	1 00

C.—COLOURS, DYE-STUFFS, ETC.

Nos.	Goods.	Duty Kr. öre.
	Earth-colours:	
1185	Chalk, ground, washed (whiting) or precipitated (including the weight of vessels) ... 100 kilos.	1 00
*1186	Other kinds (calcined, ground or washed), dry or in the form of paste ...	Free
**1187	White lead, zinc white (oxide of zinc), white sulphide of zinc (lithopone), white barytes (permanent white, blanc fixe), minium, cinnabar,	

Nos.	Goods.	Duty. Kr. öre.
	ultramarine, cobalt colours, such as cobalt oxide, also other mineral colours, not falling under any other number	Free
1188	Lampblack and similar black substances.... kilo.	0 05
1189	Animal charcoal and bone black ..... ,,	0 02
*1190	Bronze powder, also bronze tinsel (including the weight of the interior packing):	
	In packages weighing at least 0.5 kilo. gross kilo.	0 40
*1191	In packages of less gross weight..... ,,	0 75
	Note.—By packages shall be here understood interior packing such as envelopes, packets or jars.	
1192	Bronze or colour leaf, consisting of bronze powder or colour on a film of some adhesive substance such as albumen or gelatine	Free
1193	Cochineal, carmine, sepia and other animal colours	Free
**1194	Indigo, even if artificial, and other indigo colouring matters	Free
**1195	Dyewood, and other plants or parts of plants for use in dyeing, not falling under any other heading, whole or in pieces, grated, ground or otherwise divided; also extracts of vegetable dyestuffs, liquid or solid	Free
**1196	Alizarine and aniline dyes and other tar colours, n.s.m.	Free
1197	Aniline (aniline oil), naphtol, naphthy-lamine and paranitraline and salts thereof	Free
	Tar colours and dyestuff extracts with addition of solvents or mordants such as acetic acid, acetin, tannic acid or alum or other metallic salt:	
*1198	In small packets for retail sale (so-called household dyes) .....kilo.	0 15
	Note.—The weight of the packing in which the goods are intended to be sold retail shall be included in the dutiable weight of the goods.	
1199	In other packing .....kilo.	0 07
	Note.—Tar colours containing small quantities of materials such as acetic acid, acetin, sulphide—but not alcohol—the object of such admixture being to soften or fix the tone, or to prevent precipitation in the bath or to give to the colours other similar properties which make them more suitable for use shall be dutiable under No. 1196.	
1200	Colours for butter and cheese (including the weight of the interior packing) .....kilo.	0 07
1201	Printers' ink, black ..... ,,	0 07
*1202	Colours for typographic, lithographic, and copper-plate printing, n.s.m.....kilo.	0 10
1203	Colours, prepared with oil, n.s.m..... ,,	0 15
	Note 1.—Composition for painting the bottom of ships is also to pay duty as colours, prepared with oil, n.s.m. If such composition contains spirit and is imported in vessels containing more than 20 kilos. it may be denatured before leaving Customs control in accordance with the regulations on the subject. If not denatured, the composition shall pay as spirit varnish.	
	Note 2.—Colours prepared with oil which, on being dry, have the same effect as varnish (enamel colours) are dutiable as varnish, so far as is not otherwise provided by Note 1.	
	Paints, even if dry, prepared with other base than oil; such as with albumen or casein:	
*1204	In small packages, intended for retail sale..kilo.	0 15
	Note.—The weight of the packing in which the goods are intended to be sold retail shall be included in the dutiable weight.	
*1205	Packed other wise.....kilo.	0 05
*1206	Colours, n.s.m. prepared or not.....	Free
1207	Paint boxes with accessories, and paints for paint boxes; also artists' colours in tubes, glasses, porcelain dishes and similar packages for retail sale .....kilo.	1 50
	Note.—No deduction of weight shall be allowed for the box, glass or other accessories, nor for exterior boxes, paper and similar coverings.	
*1208	Ink, and powder for making ink (ink powder), also Indian ink, even if liquid (including the weight of the interior packing).....kilo.	0 08
	Lead pencils and pencil holders:	
1209	Coarse, so-called carpenters' pencils .....kilo.	0 20
*1210	Other kinds, including those with protecting cover of material other than gold or silver; also coloured crayons, mounted or not, and black chalk.....kilo.	0 35
	Note.—Lead pencils with indiarubber erasers attached are also to be included under this number.	
*1211	Chalk for school use and French chalk, including pastel chalk; also other chalk, n.s.m. in cut or shaped pieces .....kilo.	0 10
	Note to Nos. 1209-1211.—No deduction of weight shall be allowed for boxes, paper and similar coverings, nor for cards.	

D.—ESSENTIAL VEGETABLE OILS, ALSO PERFUMES AND COSMETICS, &C.

Nos.	Goods.	Duty. Kr. öre.
	Essential vegetable oils, n.s.m. (including the weight of the vessels):	
1212	In vessels weighing 1 kilo. gross or more ..kilo.	2 00
1213	In vessels of less gross weight ..... ,,	3 00
	Note.—Artificial essential vegetable oils of the same composition as the corresponding natural oils are dutiable as essential vegetable oils.	
1214	Bitter almond oil, even if artificial (including the weight of the vessel) .....kilo.	0 40
1215	Nitrobenzol (mirbane oil) including the weight of the vessel .....kilo.	0 10
1216	Camphor, raw or refined, also synthetic camphor ..	Free
1217	Terpineol, safrol and menthol (including the weight of the vessel).....kilo.	0 50
	Heliotropine, cumarine, musk and other unspecified scented substances, natural or artificial, for use in the manufacture of perfumery, not being essential vegetable oils (including the weight of the interior packing):	
1218	In packages, weighing 1 kilo. gross or more ..kilo.	2 00
1219	In packages of less gross weight ..... ,,	3 00
	Note.—By package the interior packing is here meant.	
1220	Rose water and orange water (including the weight of the vessel) .....kilo.	0 10
1221	Liquid scents and toilet waters, containing ether or spirits, including also hair dye, all kinds (the weight of the vessels and also of cases, boxes, paper and similar coverings being included)..kilo.	3 00
1222	Powder, rouge, tooth powder and tooth paste.. ,,	1 00
	Note.—No deduction shall be allowed for the weight of boxes, paper and similar coverings, nor for tubes or jars.	
	Pomade (including the weight of the vessel):	
1223	In vessels weighing 3 kilos. gross or more ..kilo.	0 35
1224	In vessels of less gross weight..... ,,	1 00
	Note.—Non-volatile oils, to which scented substances have been added, are also dutiable as pomade.	
1225	Perfumes and cosmetics, solid or liquid, not falling under any other Tariff heading, such as envelopes and sachets containing perfumes, washes for the mouth not containing spirit, &c. (the weight of the covering or bottle as well as of cases or boxes being included).....kilo.	3 00
1226	Ethers, liquid, simple or compound, such as hydrochloric ether, acetic ether, ethers (essences) of fruits, essences of cognac, rum and arrack; including also etheric solutions in brandy or spirits n.s.m. (including the weight of the vessels) .....kilo.	2 50
	Note.—Of the articles included in this number, ether and spirituous ether or so-called Hoffman's drops may be imported only by the proprietors of chemists' stores, or, after examination of the case by the Ministry of Commerce by owners of industrial establishments who show that they require such goods for use in their manufacturing processes.	

E.—ARTIFICIAL MANURE.

Nos.	Goods.	Duty. Kr. öre.
1227	Chili saltpetre (sodium nitrate); Stassfurth salts, n.s.m., even if refined; also Thomas phosphate and so called Thomas slag, not ground	Free
1228	Nitrogen carbide (nitrate of lime) .....100 kilos.	5 00
1229	Superphosphates ..... ,,	0 10
1230	Bone meal and horn meal; guano, even if natural, and other manure consisting of animal waste	Free

F.—GUNPOWDER AND OTHER EXPLOSIVES; MATCHES AND FIREWORKS.

Nos.	Goods.	Duty. Kr. öre.
1231	Common gunpowder .....kilo.	0 12
1232	Gun cotton ..... ,,	0 30
1233	Smokeless powder..... ,,	0 50
1234	Dynamite and other explosives, n.s.m..... ,,	0 20
	Note to Nos. 1231-1234.—No deduction shall be allowed for the weight of boxes, paper and similar wrappings.	
1235	Detonating caps (ignition caps)	Free
1236	Igniting material, n.s.m., for projectiles and guns, such as percussion fuses, time fuses, double fuses, detonators and primers ("*fyrpatroner*")..*ad val.*	15 %
1237	Cartridges, n.s.m., loaded or not.....kilo.	0 35
	Note.—No deduction shall be allowed for the weight of boxes, paper and similar wrappings.	
1238	Safety fuse and blasting fuse.....kilo.	0 15
	Matches (including the weight of interior packing):	
1239	Of wood .....kilo.	0 05
1240	Other kinds, not falling under the following number .....kilo.	0 20
1241	Fireworks and Bengal lights, detonating signals, detonating powder and crackers.....kilo.	2 00
	Note.—No deduction of weight shall be allowed for boxes, paper and similar wrappings.	

G.—PRODUCTS OF OTHER CHEMICAL INDUSTRIES, &C.

Nos.	Goods.	Duty. Kr. öre.
*1242	Vegetable tanning materials, such as oak bark, myrobalans and quebracho wood, whole or in pieces, grated, ground or otherwise divided, and tanning extracts, liquid or solid; also gall nuts..	Free
1243	Tannic acid (tannin), gallic acid and pyrogallic acid (pyrogallol)	Free
1244	Gluten glue or vegetable glue .....kilo.	0 03
1245	Dextrin, in solid or liquid form ..... ,,	0 20
	Note 1.—Starch paste and substances for dressing textiles, containing dextrin or starch, are also dutiable as dextrin.	
	Note 2.—No deduction in weight shall be allowed for boxes, jars, bottles or similar packages.	
	Glue and gum, liquid, not falling under any other number, with or without addition of other substances:	
1246	In vessels weighing 3 kilos. gross or more..kilo.	0 40
1247	In vessels of less gross weight (including the weight of the interior packing) .....kilo.	1 00
1248	Gum, natural, n.s.m., including gamboge and other gum-resins	Free
1249	Gelatine, in thin, flexible sheets (including the weight of the interior packing); also manufactures of gelatine not falling under any other numbers .....kilo.	1 70

XV.—PRODUCTS OF THE CHEMICAL INDUSTRY; ALSO RAW MATERIALS OF THE SAME, NOT ELSEWHERE INCLUDED—continued.

Nos.	Goods.	Duty. Kr. öre.
	Note 1.—Gelatine in sheets is only to be classed under this number if the average weight of the sheets does not exceed 8 grammes per 100 sq. centimetres.	
	Note 2.—In assessing duty on gelatine manufactures no deduction shall be allowed for the weight of boxes, paper and similar coverings.	
1250	Carpenters' glue and other kinds of glue, not liquid, n.s.m. .....kilo.	0 20
1251	Roller composition (elastic glue for printing rollers), coloured or not, including also autograph and hectograph composition .....kilo.	0 20
1252	Collodion (including the weight of the vessel).. „	2 00
1253	Albumen and caseine	Free
1254	Rennet, liquid or in the form of powder or tablets kilo.	0 12
1255	Sealing wax ..... „	0 50
	Note.—No deduction of weight shall be allowed for boxes, paper, and similar wrappings.	
1256	Soldering paste or soldering powder, to facilitate the soldering of metals .....kilo.	0 70
	Note.—No deduction in weight shall be allowed for boxes, jars, paper, and similar packings.	
1257	Incandescent mantles, annealed or not, with or without crutches .....kilo.	2 50
	Note.—No deduction of weight shall be allowed for boxes, paper, and similar coverings.	
**1258	Druggists' goods, simple or compound	Free
	Note 1.—Under this heading shall be dutiable all goods which are drugs under the Drugs Act (*apoteksvarustadga*) now in force, irrespective of whether the goods can be classed under another heading in the Customs Tariff, as well as such poisonous substances of the first class as are used solely or mainly as healing drugs, or in the preparation of healing drugs.	
	Note 2.—With regard to the importation of goods falling under this heading, special regulations have been set forth as regards drugs in the present Drugs Act, and as regards poisonous substances of the first class, in the present Poisons Act (*giftstadga*).	
1258½	Saccharine and other artificial sweetening substances.....	Free
*1259	Chemical preparations, n.s.m. .....*ad val.*	15%

XVI.—ARTICLES NOT ELSEWHERE INCLUDED.

Nos.	Goods.	Duty. Kr. öre.
	Instruments:	
**1260	Surgical, medical, physical, including pyrometers, electricity meters and other electrical measuring instruments, chemical and navigating instruments, all kinds, n.s.m.; water levels, all kinds; micrometers, measuring tapes, measuring rods, computing scales and other mathematical instruments, n.s.m., including pedometers, cyclometers, taximeters, tachometers and metronomes; also parts of instruments falling under this number .....*ad val.*	10%
	Note.—The instruments named above are to be included in No. 1260, even if they are furnished with optical glass.	
	Optical:	
	Photographic cameras, with or without objective, also parts of photographic cameras, n.s.m.:	
*1261	Weighing each not more than 3 kilos. net kilo.	4 00
1262	Weighing each more than 3 but not more than 5 kilos. net .....kilo.	3 00
*1263	Weighing each more than 5 kilos.net.. „	1 00
	Note 1.—Cameras are to pay duty in the state in which imported.	
	**Note* 2.—Objectives, imported separately, are to pay duty as optical glass, mounted.	
*1264	Drying boxes (cassettes), view finders, shutters and diaphragms.....kilo.	2 00
*1265	Other kinds, including spy glasses, spectacles and optical glass, mounted, also parts thereof, n.s.m., of materials other than gold or silver kilo.	2 00
	Note.—In assessing duty on "optical instruments, other kinds," no deduction shall be allowed for the weight of cases, boxes, paper and similar coverings.	
1266	Lighthouse appliances and parts thereof, n.s.m. *ad val.*	10%
*1267	Barometer- and thermometers; also water-meters with water inlet of not more than 40 millimètres kilo.	1 00
	Note.—No deduction of weight is to be allowed for boxes, paper and similar coverings.	
1268	Manometers and vacuum-meters and parts thereof kilo.	2 00
	Note.—No deduction of weight is to be allowed for boxes, paper and similar coverings.	
1269	Gas-meters, weighing not more than 100 kilos. net each; also water-meters not included in No. 1267 .....kilo.	0 50
	Note.—Gas-meters of greater weight are treated as apparatus, n.s.m.	
	Musical instruments:	
*1270	Square pianos and upright pianos .....each	150 00
*1271	Grand pianos ..... „	200 00
	Notes to Nos. 1270 *and* 1271.—	
	**1. If automatic playing apparatus is structurally attached to the instrument, the duty on the latter shall be increased by 75 kroner each. Automatic playing apparatus imported separately is dutiable as parts of musical instruments.	
	2. So-called frame-backs for pianos, strung not, are dutiable as complete instruments.	
1272	Barrel organs (with pipes).....each	10 00
1273	Musical boxes and parts thereof .....kilo.	3 00
*1274	Accordions and parts thereof ..... „	0 50
	Note to Nos. 1273 *and* 1274.—No deduction of weight shall be allowed for boxes, paper and similar wrappings.	
	Wind instruments:	
1275	Of wood, and parts thereof	Free
*1276	Of other materials, also parts thereof *ad val.*	20%
*1277	Other kinds; also parts and accessories, n.s.m., if imported separately .....*ad val.*	15%
	Note.—Instruments, which, in view of the smallness of their size and their general nature, are evidently merely toys, and mouth harmonicas, are to pay duty as toys.	
*1278	Gramophones, phonographs and similar instruments for the re-production of music &c., and parts thereof, such as plates and cylinders, horns, resonating boxes and needles &c .....kilo.	0 50
	Note.—No deduction of weight shall be allowed for boxes, paper and similar coverings.	
	Weighing appliances:	
1279	Scales for analysts and chemists; also letter scales .....kilo.	1 00
	Balances, n.s.m.:	
1280	Of brass ..... „	0 75
1281	Other kinds; also table balances (*taffelvagar*) and kitchen scales .....kilo.	0 25
1282	Weighbridges for locomotives and railway vehicles; also other weighing appliances for vehicles, weighing more than 500 kilos. each kilo.	0 10
1283	Decimal weighing appliances, consisting mainly of wood and iron .....kilo.	0 15
1284	Goods, luggage, personal, crane and cattle weighing appliances; weighing appliances, weighing not more than 500 kilos. each, for vehicles, and weighing appliances, n.s.m.: also balance beams of iron.....kilo.	0 20
	Watches and clocks:	
	Watches:	
1285	With case entirely gilt or gold-plated, or with gold case.....each	1 00
1286	Other kinds..... „	0 50
1287	Works for watches ..... „	0 50
	Cases imported separately:	
1288	Of metal other than silver, if entirely gilt or gold-plated .....each	0 50
1289	Other kinds.....	Dutiable as manufactures of the material of which made.
1290	Ships' chronometers .....each	1 00
	Wall and table clocks in cases, and loose cases therefor:	
*1291	Of alabaster or other stone, porcelain, terra-cotta, majolica or other earthenware..kilo.	1 50
*1292	Of metal, even musical, also those of wood or other material not mentioned in the number immediately preceding .....kilo.	0 80
1293	Weights for clocks; also tower clocks and parts thereof	Dutiable as manufactures of the material of which they consist.
*1294	Works for wall and table clocks, loose or not framed, and unspecified parts of works for watches and clocks of all kinds except turret clocks; also faces and hands for watches and clocks other than tower clocks.....kilo.	1 00
	Note to Nos. 1291, 1292 *and* 1294.—No deduction of weight is to be allowed for cases, boxes, paper and similar coverings.	
1295	Lamps, n.s.m., and lanterns	Dutiable as manufactures of the material of which they mainly consist.
	Note.—If lamps are imported in parts, each part shall pay duty separately. If a part of a lamp is composed of materials subject to different rates of duty, duty shall be assessed according to the material subject to the highest rate.	
1296	Sieves, n.s.m. (hand sieves) .....kilo.	0 60
	Strings:—	
1297	Of metal wire, not having thread spun round it and not adapted for musical instruments ..	Dutiable as metal wire.
1298	Other kinds, not specially mentioned .....kilo.	1 20
	Note.—No deduction of weight shall be allowed for boxes, paper and similar coverings.	
1299	Fish hooks, including grain (*drag*) and reels, also fishing rods and lines, fitted, floats, sinkers and other similar unspecified articles evidently intended for use as fishing appliances .....*ad. val.*	10%
*1300	Toys and Christmas tree decorations, all kinds, without regard to the material; also parts thereof..kilo.	1 20
	Note.—No deduction in weight shall be allowed for boxes, paper, or similar coverings, nor for card.	

Nos.	Goods.	Duty. Kr. öre.
*1301	Jewellery of all kinds, of material other than gold, silver or platinum, such as bracelets, brooches, breast pins, necklaces and watch chains, crosses, rings, charms, watch hooks, hat clasps, hair clasps and other decorations for the hair, not falling under any other number, and other similar ornaments for personal use, including sleeve links and shirt studs ..... kilo.	2 00
	Note.—No deduction of weight shall be allowed for cases, paper and similar coverings, nor for cards.	
	Buttons, n.s.m., and parts thereof:	
	Covered:	
1302	With textile material containing silk .. kilo.	2 00
1303	With other textile material ..... ,,	1 00
	Note.—Passementerie buttons, not consisting of covered button shape of wood, pasteboard or metal, are dutiable as passementerie.	
1304	Wholly of iron, bone, horn, or papier-mâché kilo.	0 50
	Wholly of non-precious metals except iron, or of iron in combination with other non-precious metal:	
*1305	Gilt or silvered ..... kilo.	1 80
	Other kinds:	
*1306	Composed wholly of one of the metals or metal alloys above-mentioned, not combined with other materials ..... kilo.	0 75
*1307	Other kinds ..... ,,	0 90
*1308	Wholly of glass or porcelain ..... ,,	0 50
*1309	Of vegetable ivory ..... ,,	0 80
*1310	Of mother-of-pearl; also buttons, n.s.m., composed of two or more materials ..... kilo.	1 00
1311	Other kinds	Dutiable as manufactures of the material of which they consist.
	Notes to Nos. 1302-11.	
	1.—In assessing duty no notice shall be taken of loops (rings) or of insertions of discs of pasteboard or paper. If buttons or parts thereof dutiable at different rates arrive packed in the same box, the highest rate leviable shall be applied to the whole of the contents.	
	2.—In assessing duty on buttons of all kinds and parts thereof no deduction shall be allowed for the weight of boxes, paper and similar wrappings, nor for cards.	
1312	Trunks, portmanteaux, and hat boxes, n.s.m., fitted or not ..... kilo.	0 60
1313	Bags, fitted or not, portfolios, pocket books and purses, not specially mentioned ..... kilo.	1 50
	Note 1.—If these goods are made from a material, manufactures of which are subject to a higher rate of duty than that here specified, they shall be assessed for duty as manufactures of such material.	
	Note 2.—No deduction of weight shall be allowed for boxes, paper and similar wrappings, nor for material inserted.	
	Cases (*etuis*) with or without accessories, and boxes and sheaths of material other than paste-board, paper, pulp, leather, skin, or textile material, but not of gold or silver:	
1314	In combination with ivory, tortoise-shell, mother of pearl, shells, amber, agate, metal other than iron, indiarubber or skin, or with celluloid, gelatine or other plastic material, or with lace, or with textiles containing silk ..... kilo.	1 80
	Note.—No deduction of weight shall be allowed for boxes, paper and similar coverings.	
1315	Other kinds	Dutiable as manufactures of the material of which they mainly consist.
	Frames, for photographs and pictures:	
1316	Covered with tissue or with material other than paper ..... kilo.	2 00
1317	Other kinds	Dutiable as manufactures of the material of which they mainly consist.
	Note.—No deduction of weight shall be allowed for boxes, paper and similar coverings, nor for the photograph or picture contained in the frame.	
	Lay figures or laymen (so-called manikins):	
1317½	Covered with textile material, leather or the like ..... *ad val.*	15%
	Other kinds	Dutiable as manufactures of the material of which they mainly consist.
	Tobacco pipes and bowls and stems thereto; also cigar and cigarette holders:	
1318	Of meerschaum, real or imitation, or of amber .. kilo.	2 00
*1319	Other kinds ..... ,,	0 70
	Note.—No deduction of weight shall be allowed for cases, boxes, paper and similar wrappings.	
1320	Penholders and points for drawing or writing of material other than gold or silver ..... kilo.	1 00
	Note.—No deduction of weight shall be allowed for boxes, paper and similar coverings, nor for cards.	

Nos.	Goods.	Duty. Kr. öre.
1321	Wafers and capsules thereof and sealing waters .. kilo.	1 00
	Note.—No deduction of weight shall be allowed for boxes, paper and similar coverings.	
1322	Works of art, not specially mentioned	Free
1322½	Old and used household utensils and other movable articles, not imported under the conditions mentioned in section 4 of the Tariff Law, provided the owner declares in writing on his word of honour that they are imported for his own use and not for purposes of trade ..... *ad val.*	15%
1323	Refuse, not specially mentioned, including rags	Free
	Articles which cannot be classed under any section of the Tariff.	
1324	Raw materials	Free
1325	More or less manufactured ..... *ad val.*	15%

SCHEDULE OF TARES FOR IMPORTED GOODS.

Nos. of the Tariff.	Goods.	Tare percentage.
56	Pork:	
	Other kinds, in cases	20
	Salted, in brine, in casks	10
57	Lard (*ister*), in casks	17
59	Meat, other kinds, including edible portions of animals, such as liver, kidneys, &c. n. s. m. and not classifiable as conserved meat, salted, in brine, in casks	35
61	Oleomargarine in casks	15
70	Horsehair prepared or manufactured, even if in combination with other hair or vegetable fibres, including curled horsehair and horsehair cord, in bales	3
72	Feathers and quills, n. s. m. stripped, also down, in bales ..	6
74, 76, 78, 79	Cereals, not milled or milled, in bales	1½
80	Rice, unhusked or with the outer husk only removed, in bales	1½
81	Rice, polished: In bales	1½
	In casks	9
81	Rice ground, in bales	1½
82	Groats, all kinds, n. s. m. and macaroni and vermicelli:	
	In bales	2
	In cases	17
83	Starch, all kinds: In bales	2
	In cases	13
	In casks	12
85, 88, 89	Seeds: Canary, timothy grass and red clover:	
	In bales	3
	In casks	15
92	Grass, braided or split, even if in combination with hair of a kind not subject to duty; also other substitutes for horsehair such as *alva marina* and curled fibre, and moss prepared as upholstery material, in bales	2
93	Hops: In bales	3
	In cases with inside cases of tin plate	20
	In iron cylinders	25
99	Chicory root, even if dried, in bales	3
	Fruits (of trees) and berries:	
106-107	Fresh or boiled only, even if crushed or otherwise broken up:	
	Oranges, in cases weighing gross:	
	50 kilos. or less	22
	More than 50 kilos	18
	Bananas, packed in crates	30
	Lemons, in cases	20
	Bitter oranges, in cases	22
	Grapes, in casks or cases	33
	Other kinds, not specially mentioned:	
	In casks	12
	In chip baskets	10
	In wicker baskets	15
	Dried:	
108	Apples in slices or pieces, from which the peel and core have not been removed (so-called chopped apples for making summer drinks), and apple cores and peel:	
	In bales	3
	In casks	10
	In cases	15
109	Plums, prunes and prunellas:	
	In bales	2
	In casks	10
	In cases	12
	In cardboard boxes	10
	In glass pots	40
109	Figs: In boxes	12
	In tins or in cardboard boxes	7
	In casks	10
	In baskets or mats	5
	In packages composed of several mats in a single wrapper	10
	In cases weighing gross:	
	5 kilos. or less:	
	Without exterior case	20
	With exterior case	25
	Over 5 kilos.	15
109	Dates: In cases	15
	In wooden boxes	10
	In cardboard boxes	7
109	Orange, lemon, and bitter orange peel, not salted, in grass bales	10
110	Raisins: So-called "Sultana," in cases	16
	Other kinds: In casks	15
	In cases weighing gross:	
	5 kilos. or less	35
	Over 5, but not over 10 kilos.	25
	Over 10, but not over 20 kilos.	20
	Over 20 kilos.	15
110	Currants: In bales	3
	In casks or cases	15

SCHEDULE OF TARES FOR IMPORTED GOODS—continued.

Nos. of the Tariff.	Goods.	Tare percentage.
113	Walnuts, hazelnuts and other nuts not specially mentioned:	
	In bales	3
	In casks	12
113	Chestnuts: In bales	3
	In casks	12
	In baskets	10
114	Almonds: Unshelled: In bales	5
	In casks	15
	In cases	20
	Shelled: In bales	3
	In casks	14
	In cases	20
114	Nut kernels: In bales	3
	In cases	20
115	Other, not specially mentioned, edible (not salted):	
	In bales	3
	In casks	10
	In cases	15
	Vegetables, not specially mentioned:	
120	Fresh: Onions: In bales of tissue	1
	In cases	12
121	Other kinds, not falling under Nos. 118 to 120:	
	In casks	12
	In chip baskets	10
	In osier baskets	15
122	Salted or dried, even with roots:	
	In bales	3
	In casks	10
	In cases	15
137	Cheese, all kinds, in wooden tubs weighing gross:	
	100 kilos. or less	13
	Over 100, but not over 140 kilos	12
	Over 140 kilos	8
138, 139	Butter, natural or artificial (margarine):	
	In small tins	17
	In casks	11
140	Dripping (rendered fat) in casks	17
141	Honey, even if artificial:	
	In casks	12
	In glass bottles	25
	In earthenware jars	35
144	Caviar and salted fish roe, not specially mentioned:	
	In casks or small barrels, weighing gross:	
	5 kilos. or less	20
	Over 5 kilos	16
	In glass pots not hermetically sealed	35
	In tins not hermetically sealed	10
145	Tails of cray fish, in brine, in small tins	35
150	Sugar of milk and malt sugar:	
	In casks	12
	In cases	10
152	Cocoa beans and shells:	
	In single bales	2
	In double bales	3
	In casks	12
	Coffee:	
155	Not roasted: In single bales of tissue	1½
	In double bales of tissue	2½
	In double bales, one of tissue, the other of bast	5
	In casks	10
	In wooden cylinders	8
156	Roasted or baked, even if ground, and coffee substitutes, all kinds:	
	In packets	2
	In tins	9
	In packets contained in casks or cases	10
157	Tea, in lead-lined chests, with or without covering	25
158	Sugar: Refined, all kinds:	
	Moulded, in cases	14
	Candy, in cases	10
	Crushed or pulverized:	
	In single bales	1
	In double bales	2
	In casks, weighing gross:	
	400 kilos. or less	9
	Over 400 kilos	7
	Sawn or broken into cakes, in cases	12
	In loaves:	
	In paper wrappings	3
	In casks of light wood:	
	Weighing gross 300 kilos. or less:	
	Without paper	11
	With paper	14
	Weighing gross over 300 kilos.:	
	Without paper	9
	With paper	12
	In casks of heavy wood:	
	Weighing gross 300 kilos. or less:	
	Without paper	16
	With paper	19
	Weighing gross over 300 kilos.:	
	Without paper	14
	With paper	17
159, 160	Unrefined: In bales of single tissue	2
	In bales of double tissue, or of bast or rush	3
	In casks of light wood	10
	In casks of heavy wood	12
	In baskets	8
	In cases	13
161	Syrup and molasses, in casks	12
162	Grape sugar and glucose:	
	In casks	12
	In cases	10
162	Starch sprup, in casks	12
163	Colouring matter, in casks	12
165	Liquorice: In blocks, in cases	12
	In rods, in cases	20
169	Mustard, not ground (mustard seed):	
	In bales	3
	In casks	15
172	Cummin, in bales	3
173	Pepper, not ground, in bales	3
173	Ginger, not ground:	
	In bales	4
	In casks of light wood	16
	In casks of heavy wood	20
	In cases of heavy wood	22
173	Cloves and clove stalks, not ground:	
	In single bales	3
	In double bales	5
	In double bales of bast	8
175	Mace: In bales	5
	In casks or cases of light wood	25
	In casks or cases of heavy wood	35
176	Cinnamon, including also cinnamon buds and cassia lignea, not ground:	
	In bales	5
	In cases without covering	20
	In cases with covering	22
	In baskets with tissue wrapper	16
178	Anise and star-anise, also fennel:	
	In bales of tissue	3
	In bales of grass	6
178	Coriander; In bales	3
	In casks or cases	15
179	Bay leaves, dried, in bales	5
179	Bay berries, dried:	
	In bales	3
	In casks	15
183	Brandy and spirits, all kinds, including also arrack, rum and cognac, in casks of sheet iron weighing gross:	
	400 kilos. or less	22
	Over 400, but not over 700 kilos	18
	Over 700 kilos	15
	Arrack, in wooden casks:	
	In small whole barrels	19
	In other casks weighing gross:	
	50 kilos. or less	18
	Over 50 kilos	16
	Other kinds, in wooden casks weighing gross:	
	50 kilos. or less	18
	Over 50 kilos	16
186, 187	Wines, in casks weighing gross:	
	Less than 50 kilos	20
	50 kilos. or more	18
191	Jnices of berries and fruits, in casks weighing gross:	
	Less than 50 kilos	20
	50 kilos. or more	18
	Tobacco:	
195	Unmanufactured:	
	Leaves and stalks:	
	In single bales: Of tissue	2
	Of cane	3
	Of bast	5
	In double bales, one of tissue, the other of rushes	5
	In baskets	15
	In wrappers of palm leaves and tissue	13
	In seroons of skin	8
	In casks, containing on an average:	
	Rolls of at least 1 centimetre in thickness	12
	Rolls of less than 1 centimetre in thickness	8
	In cases weighing gross:	
	175 kilos. or less	26
	Over 175 kilos	20
196	Manufactured: Cigars:	
	In boxes (without outer case) containing:	
	25 cigars or less	50
	Over 25, but not over 50 cigars	40
	Over 50, but not over 100 cigars	30
	Over 100 cigars	20
	In palm leaf wrappings	25
196	Cigarettes, in paper wrappings	10
197	Other kinds:	
	Cut tobacco: In paper packets	4
	In bags of tissue	4
	In paper wrappings and thin sheet of tin	20
	In wooden boxes	25
	In cardboard boxes	30
	In tins	40
	Ground or snuff:	
	In tins weighing gross 500 grammes or less	30
	In lead canisters weighing gross 500 grammes or less	15
	In tin canisters weighing gross 500 grammes or less	9
	In casks	20
	In bottles or jars	50
	Spun or negro head, pressed:	
	In casks or cases	25
	In rush baskets	15
	In skins	10
	Chewing (from Norway), in cases	16
235	Wood for cigar boxes, 7 millimetres or less in thickness, in cases	13
243	Shafts for axes, sledge and other hammers, shovels, spades, forks, hoes, scythes and hay forks, in cases	22
252	Bentwood furniture, in straw	13
268	Corks for bottles, &c., not mounted, in bales	6
307, 308, 310-313	Paper:	
	In cases weighing gross:	
	150 kilos. or less	15
	Over 150 kilogs	12
	In packets with wooden bottoms	6
317	Emery paper, glass paper, sand paper and other grinding or polishing paper, in packets with wooden bottoms	3

Nos. of the Tariff.	Goods.	Tare percentage.
318, 319	Wall paper, including friezes, &c.:	
	In bales	7
	In cases	20
330	Bobbins and spool-reeds of paper, &c.:	
	In bales	4
	In cases	22
356, 358	Silk, even if in combination with other textile materials, in small packages put up for retail sale:	
	On wooden rollers	40
	On wooden rollers in cardboard boxes	50
	Yarn: Of wool, with or without admixture of other textile materials except silk:	
381-391	Embroidering yarn and so-called half-zephyr yarn:	
	In paper wrappings	5
	,, (small packets) with outer covering of paper	10
	,, and single packing	15
	,, and double packing	18
	Other kinds:	
	In paper wrappings	2
	In bales weighing gross 450 kilos. or less:	
	Without paper around each packet or in warps in paper wrappings:	
	In single packing:	
	Without iron hoops	3
	With iron hoops	4
	In double packing:	
	Without iron hoops	4
	With iron hoops	5
	With paper around each packet:	
	In single packing:	
	Without iron hoops	4
	With iron hoops	5
	In double packing:	
	Without iron hoops	5
	With iron hoops	6
	In bales weighing gross over 450 kilos.:	
	Without paper around each packet or in warps in paper wrappings	3
	With paper around each packet	5
	Note.—In determining the net weight of woollen yarn on spools packed in cases, the invoice produced by the owner of the goods may be taken as a basis. However, the Customs authorities have the right, if they deem fit, to determine the net weight by actually weighing the goods.	
	Of other textile materials falling under section VIII *C*, even if in combination with cotton or jute:	
426-431	Single: In bales	5
	In paper wrappings	2
432, 433	Of two or more threads:	
	In bales	5
	In paper wrappings	2
432, 433	Twisted thread: in balls:	
	In cardboard boxes	20
	On wooden rollers in cardboard boxes	45
	Not in balls:	
	In bales	5
	In paper wrappings	2
	Rope and cordage, and twine and sail yarn, not plaited, with a diameter:	
434, 435	Of more than 15 millimetres; also so-called cable yarn, in bast mats	2
436-442	Of 5 millimetres or less, of two or more threads, in paper wrappings	5
446, 447	Sacking and pack cloth, of jute, unbleached and undyed, in bales with iron hoops	2
478-495	Cotton yarn:	
	Embroidering yarn, in paper wrappings (small packets), with outer covering of paper	10
	Other: in paper wrappings	2
	In bales weighing gross 150 kilos. or less:	
	Without paper around each packet or in warps with paper wrappings:	
	In single packing	2
	In double packing	3
	With paper around each packet:	
	In single packing	5
	In double packing	6
	In bales weighing gross over 150 kilos.:	
	Without paper around each packet or in warps with paper wrappings:	
	In single packing	2
	In double packing	3
	With paper around each packet:	
	In single packing	3
	In double packing	4
	Note.—In determining the net weight of cotton yarn on spools packed in cases, the invoice produced by the owner of the goods may be taken as a basis. However, the Customs authorities have the right, if they deem fit, to determine the net weight by actually weighing the goods.	
496-498	Sewing thread:	
	So-called iron wire:	
	On cardboard discs	50
	On cardboard discs in cardboard boxes	60
	Other kinds, in skeins:	
	In paper wrappings	3
	In paper wrappings (small packages), with outer covering of paper	6
	In balls:	
	In single paper wrappings	10
	In double paper wrappings	15
	In cardboard boxes	25
	On wooden rollers, in paper wrappings	45
	On wooden rollers, in cardboard boxes	55
551	Polishing cloth, such as emery, carborundum, pumice stone, glass and flint, &c. cloth, in packets with wooden bottom	4

Nos. of the Tariff.	Goods.	Tare percentage.
641	Rubber boots and shoes, in cases	30
655-659	Slabs for floors and walls:	
	In casks	15
	In cases	10
665, 666	Stove tiles and ornaments of faience in cases	20
673, 674	Articles not specially mentioned, of real porcelain:	
	Plates in casks, cases or baskets	25
	Other articles:	
	In casks or cases	35
	In baskets	25
675, 676	Articles not specially mentioned, of faience (imitation porcelain), and pottery and other earthenware, n. s. m., even if in combination with iron or wood:	
	Plates in casks, cases or baskets	25
	Other articles:	
	In casks or cases	35
	In baskets	25
	Sheet glass, even if coloured, and plate glass:	
685, 686	Not silvered, dulled, ground and polished, etched, curved or bell shaped, in cases	20
687, 688	Silvered, in small cases, regardless of the outer case	13
692-696	Bottles and jars, in casks or cases	25
	In baskets	20
	Glass and enamel wares, n. s. m., even if in combination with material other than gold or silver, provided they cannot be classed as jewellery, including decanters:	
703, 704	Globes for lamps, in casks or cases	70
	Pendants for chandeliers (glass prisms), in cases	20
	Other kinds:	
	In casks or cases	40
	In hay or straw	10
	In baskets	30
704	Lamp-glasses, in casks or cases	60
760-766	Wire, cold-rolled or drawn, including cold-rolled or cold-drawn hoop and shaped iron, all in the form of rods or coils, the greatest dimension of the cross-section being 10 millimetres or less:	
	On wooden rollers	10
	In casks	5
776, 777	Nails n. s. m., also nails, hooks, calks, &c. for horseshoes, and tacks, in cases	10
776, 777	Brads for boots and shoes, in mats and casks	7
770, 780	Rivets: In casks	6
	In cases	8
779-782	Wood screws, in casks or cases	8
908-911	Copper wire, on wooden rollers	10
934	Shot in casks, also in bags of tissue	4
954	Printing stamps and dies, characters (type), punches and brass rules for printing or binding establishments: also spacing material of lead or lead alloys, such as quadrats, reglets and sticks, in cases	8
958	Sheet metal, lead or tin, including tinfoil, on wooden rollers	4
1075	Carbon, n. s. m., manufactured for electrical purposes:	
	Carbon points in cases weighing gross:	
	100 kilos. or less	30
	Over 100 kilos.	20
Section XIII*A*.	Machines, apparatus and instruments, except electrical, in cases	13
	Note.—This tare does not apply if the classification of a machine under one or the other of the two scales of weights dutiable at different rates depends upon the question of application of legal tare or actual tare.	
	Vegetable fatty oils:	
1102, 1104	Raw linseed oil, also linseed oil acid; turnip and rape-seed oils, also rape-seed oil acid:	
	In casks	18
	In cans	10
1111	Stearine (stearic acid), in casks or cases	13
1112	Glycerin, raw or purified:	
	In demijohns with baskets and packing	20
	In cans	12
1117-1119	Varnishes: In cans	10
	In sheet iron receptacles	15
	In earthenware jars or glass bottles	40
	In casks of light wood	12
	In casks of heavy wood	18
1121	Candles, all kinds:	
	Tallow candles, in cases	16
	Other kinds:	
	In cases of light wood	17
	In cases of hard wood	22
1123	Soap, other kinds:	
	In bales	3
	In cases	17
1124	Soft soap, in casks	13
1130	Spirits of salts (hydrochloric acid), in demijohns with basket and packing	15
1132	Sulphuric acid, in demijohns with baskets and packing	15
1132	Sulphurous anhydride, in earthenware jars	20
1133	Nitric acid, in baskets with packing	9
1136-1138	Vinegar and acetic acid, all kinds:	
	In casks	16
	In bottles	40
1142	Caustic ammonia:	
	In demijohns with baskets	20
	In wickered bottles	30
1143	Caustic potash (potassium hydrate) and caustic soda (sodium hydrate), liquid, in iron casks	15
1146	Chloride of lime, in casks	12
1149	Alum, all kinds, in casks	7
1149	Aluminium sulphate:	
	In bales	2
	In casks	7
1152	Ammonium nitrate, in casks	12
1154	Hartshorn salts (carbonate of ammonium), in casks	12
1164	Blue vitriol (sulphate of copper), in casks	12

SCHEDULE OF TARES FOR IMPORTED GOODS—continued.

Nos. of the Tariff.	Goods.	Tare percentage.
1175	Coal tar prepared for covering roofs, &c. by means of the addition of lime, chalk, clay, asbestos or similar mineral substances, in casks	15
1181	Turpentine oil : In cans	10
	In demijohns with single basket	20
	In demijohns with double basket	30
	In casks	18
1182	Wood spirit, in casks	16
1188	Lampblack and similar black substances :	
	In small cylindrical receptacles of wood, called *bossa*	50
	In casks or cases	30
	In small packets with outer covering of paper	20
1189	Animal charcoal and bone black :	
	In bales	3
	In casks	12
1199	Tar colours and dyestuff extracts with addition of solvents or mordants, such as acetic acid, acetin, tannic acid, alum or other metallic salt :	
	In casks weighing gross :	
	100 kilos. or less	20
	Over 100, but not over 200 kilos	18
	Over 200 kilos	15
1201	Printers' ink, black :	
	In casks weighing gross :	
	15 kilos. or less	20
	Over 15 kilos.	15
	In cans	10
	In sheet iron cylinders	18
1203	Colours, prepared with oil, not specially mentioned :	
	In tin plate receptacles	10
	In sheet iron casks or cylinders	18
1229	Superphosphates, in bales	1.5
1231	Common gunpowder, in quarter casks	16
1244	Gluten glue or vegetable glue, in casks weighing gross :	
	100 kilos. or less	18
	Over 100, but not over 300 kilos	14
	Over 300 kilos.	12
1245	Dextrin, in solid or liquid form (including starch paste, and substances for dressing textiles, containing dextrin or starch) :	
	In bales	2
	In casks weighing gross :	
	100 kilos. or less	18
	Over 100, but not over 300 kilos	14
	Over 300 kilos.	10
1230	arpenters' glue and other kinds of glue, not liquid, n.s.m. :	
	In bales	3
	In casks or cases	15
	In baskets	10
1255	Wax for sealing bottles, in casks or cases	10

INSTRUCTIONS TO BE OBSERVED IN APPLYING THE CUSTOMS TARIFF.

1.—Goods shall be assessed for duty in the state in which they are imported, but the following provisions shall be observed except where it has been otherwise provided in respect of certain articles :—

Articles consisting of a *mixture* of components which are dutiable under various headings at different rates shall pay duty according to the provision in the Tariff applicable to the component paying the highest rate of duty. Component parts which are present in insignificant quantities only, and which have no essential effect on the nature of the goods, shall be left out of account unless they consist of spirit or ether, or there is reason for believing that they were mixed with the article with the object of preventing its paying duty at the proper rate.

Articles produced by some mechanical process which are *combined* from component parts dutiable under various Tariff headings at different rates of duty shall pay duty as a whole in accordance with their chief component, by which shall be understood the part which gives the goods their character (such as metal goods, glass wares, wooden articles, &c.). If, however, the Tariff in its provisions relative to the chief component contains no mention of such a combination as the goods present, and also in case the chief component cannot be ascertained with certainty, the articles shall pay at the rate applicable to the component paying the highest rate of duty, but component parts which are required only for the practical use of the article, or which do not increase its commercial value to any sensible degree shall be left out of account. An article shall not be regarded as composite merely for the reason that it contains such parts as nails, ordinary fittings, hinges, locks &c. which serve only to unite the different parts, to fasten it to some other object, or to increase its durability &c.

Composite articles, as referred to above, shall be dutiable as such even if they are *taken to pieces* when imported, and although some of the less essential parts may be missing.

When the Tariff imposes the same rate of duty on *parts* of an article as on the article as a whole, or otherwise contains provisions in regard to the Customs treatment of parts of certain goods, such provisions shall apply only to objects which are unmistakably intended for use as parts of such goods ; and

As manufactures gilt, silvered or coated with other metals, and also as enamelled, glazed, painted, varnished or lacquered goods are to be included all articles which have undergone the process in question to any extent, however small, and as polished articles are to be included those which have been polished to a greater or less extent, so that the grinding marks are not visible.

2.—Duty when determined in the Tariff according to weight shall be calculated, unless otherwise specified, on the net weight of the goods, by which shall be understood their actual weight without packing.

As regards articles imported packed, the net weight shall be determined, as a rule, by weighing the goods gross, without unpacking or otherwise altering the condition in which they are imported, and deduction shall then be made from the gross weight in accordance with the provisions of this Section, or those specially laid down in the Tare Tariff annexed to the Tariff as regards the articles in question. In regard to articles, however, the nature of which permits such a procedure, it may be provided by Royal Decree that the gross weight may be ascertained by weighing samples, or by some other method which will facilitate trade without prejudice to the rights of the State.

In the case of articles which are not usually weighed net, and for which no tare is laid down in the Tare Tariff, or which are imported in packages other than those enumerated in the headings relating thereto in the Tare Tariff, the tare shall be calculated in accordance with the following percentages, unless the packing is to be included in the dutiable weight of the goods :—

For wrappers of a single tissue	2%
For wrappings of double tissue or mats	3%
For barrels or cases	12%
For boxes or bottles of sheet metal	10%
For boxes or bottles of lead, iron or copper	20%
For bottles of glass and flagons or jars of earthenware	40%

By *heavy wood* in the regulations as to tare shall be understood : beech, oak and copper beech, as well as other kinds of wood of a specific gravity at least equal to that of copper beech, viz. 0·721 ; whilst by *light wood* shall be understood : alder, elm, ash, aspen, birch, fir, pine, horse-chestnut, lime larch, maple, willow and poplar, and other kinds of wood under 0·721 specific weight.

Vessels which consist of heavy wood in combination with light wood, and also wooden vessels in regard to which there is doubt as to the nature of the material shall be regarded as being of light wood.

Importers who are not satisfied with the tare laid down in the Tare Tariff may cause their goods to be unpacked in order to ascertain their net weights. The Customs shall have the same right in regard to all articles in a solid state, and also as to brandy and spirits, but not other liquid articles. When the consignment consists of several packages which are of the same kind in the main, the Customs administration shall have the right to unpack, on its own selection, as many of the packages of the same consignment as may be considered suitable, and the tare for the whole consignment shall be calculated in accordance with the average of those thus ascertained. When this average does not amount to a whole number, the nearest unit above shall be taken as the percentage for calculating the tare, but in the case of cereals, milled or not, rice, rice groats, or ground rice, coffee or superphosphates imported in bales the tare shall not be increased to the next unit but only to the nearest half per cent. if the average in question shows a fraction of 0·5 or less.

Owners of goods who have them unpacked in order to ascertain their net weight must supply and pay for the labour and material which may be required in unpacking them. This obligation shall be imposed on the Customs if the unpacking takes place by their orders.

In weighing groceries and heavy goods on decimal balances, the weight need not as a rule be ascertained with greater accuracy than to the nearest kilogramme and the smallest weight to be used on such weighing machines is therefore one hectogramme.

In ascertaining the duty on liquid goods imported in ordinary bottles (not litre bottles), one bottle shall, when duty is imposed by the litre, be calculated as equivalent to 0·7 litre, with the exception of bottles in which sparkling wines are usually imported, which shall be taken as equivalent to 0·75 litre. The importer or the Customs shall, however, be entitled, in special cases, or if a change of circumstance require it, specially to ascertain the volume of the consignment in question by emptying or measuring any one bottle.

The provision appended to certain Tariff headings to the effect that no deduction of weight shall be allowed for boxes, paper and similar wrappings shall not be applied to external packings which evidently are intended only to protect the goods during transport.

If goods of different kinds are imported packed in one and the same receptacle, and it is laid down with respect to any of them that the weight of such receptacle shall be included in the weight of the goods, the weight of the whole of the packing shall be added to the weight of such articles.

If different articles are imported in the same package, and it is laid down in respect to them that they shall pay duty on gross weight, the weight of the package shall be included in the weight of the most important of such articles.

3.—When the duty is fixed at a certain percentage of the value of the goods, such value shall in the case of goods imported in an undamaged condition be taken as the market price of the goods obtaining at the place and time of purchase,—or, in case of imported goods which have not been purchased, at the place of despatch at the time when the goods were shipped,—with the addition in all cases of the full value of the packing, of insurance, freight and other costs incurred up to the arrival of the goods, if conveyed by ship, at the port to which they are destined or the port where they are unloaded from the vessel for further conveyance to their place of destination, and if they are otherwise conveyed, up to the first Swedish Customs House reached. In the case of articles which have suffered serious damage, only the decreased value which the articles are found to have at the place where declared for duty shall be taken into account.

The owner must state the amount which is thus to be regarded as the total value of the goods imported in an undamaged state, and, if possible, must attest his statement. Further regulations as to the proof required in this respect shall be issued by Royal Decree. If the importer does not comply with these conditions, or if the Customs authorities have reasonable grounds for assuming that the value declared is less than the real value, or in case the goods are damaged, the Customs authorities must, as they are entitled to do in all cases, have the articles inspected by two impartial experts, and the value which they consider to be correct inserted on the declaration. Such value, or, if the examining experts do not agree upon one, the average between the assessed values, shall be taken as the basis in calculating duty unless the importer appeals in the manner described below against the valuation thus ascertained.

Within eight days after the examination of the goods the importer may appeal as above provided and demand the valuation of the goods by a committee of arbitrators, to consist of three responsible recognised experts one of whom shall be appointed by the Customs administration, one by the importer, and the third by the other two ; or, if they cannot agree as to a selection, by the magistrates at the town, or the local Crown Officer. When sufficent time has been allowed to the contesting parties to produce what statements, &c. they consider necessary, but not later than 20 days after the nomination of the experts is complete, they shall determine the value for assessing duty in accordance with the bases set forth above. In case only two experts agree as to the value, their valuation shall be accepted, and in case all three arrive at different results, the value shall be taken as the average between the mean of the two lowest and the two highest valuations. If the value is fixed at a higher amount than that declared by the owner, or if in the case of damaged goods it is fixed at least at the same amount as that determined on examination, the importer shall bear the cost of valuation, and he shall, in that case, also reimburse the Customs for the expense of the previous examination. If

no increase is made in the value declared by the importer, or if case of damaged goods the value determined on examination is reduced, the expense of the valuation must be borne by the Customs.

The cost of examination, appeal against which was not sustained by the arbitrators, shall be borne by the importer of the goods, in case he failed to fulfil the obligations imposed upon him as to stating their value, and also if the value ascertained on examination exceeded the value declared by more than 10%.

If the importer in the case dealt with above wishes to re-export the goods without paying duty, because he considers the valuation fixed too high, he shall be entitled to do so, provided he complies with the provisions applying to the re-exportation of goods which have not paid duty, and that any amounts which may be liable in respect of the goods are paid to the Customs.

The provisions laid down above in regard to the assessment of the value of goods shall, so far as they are applicable, be followed in cases where it is necessary for Customs purposes to ascertain the cost of repairs or other process which the goods have undergone abroad.

4.—The provisions which are or may be laid down in special laws must be complied with in regard to the declaration of goods imported and exported, the record of them at the Customs, and the procedure in assessing duty on imported goods in general, as well as in preventing the importation of goods to which false manufacturers' brands, trade marks or names of firms or false indications of origin have been applied, &c.

5.—In assessing duty on goods, fractions of an öre which are less than one-half shall be neglected, and fractions amounting to or in excess of one-half shall be regarded as one öre.

6.—Further provisions which may be necessary in addition to those of this Law in regard to the application of the Tariff shall be issued by Royal Decree.

SWITZERLAND

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ALPHABETICAL LIST OF THE GOODS ENUMERATED IN THE TARIFF.

French is the commercial language of the south-western cantons of Switzerland, whilst that of the other cantons is German, with the exception for the Canton of Ticino, where the Italian language alone is in use.

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IMPORT AND EXPORT CUSTOMS TARIFF.

TARIFF IN USE ("TARIF D'USAGE.")

(In force January 1, 1906.)

NOTE.—The figures between parentheses in the body of the tariff after the designation of the goods refer to the duties of the General Tariff, and those in the column of "Rate of duty" to the "*Conventional Tariff.*"

(For countries having Commercial Treaties see end of Tariff.)

When not otherwise mentioned goods are levied on gross weight. n.o.m. = not otherwise mentioned.

MONEY, WEIGHTS AND MEASURES.—The monetary unit of Switzerland is the franc = 100 centimes = 9½d. For weights and measures this country has adopted the metrical system; the quintal employed in the tariff is the metrical quintal of 100 kilogs.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	IMPORTATION.	
	1.—Comestibles, Beverages, Tobacco.	
	A.—Cereals, Maize, Rice and Pulse.	
	Neither pearled nor hulled :	
1	Wheat	0 30
	Ad. 1.—Spelt, whether husked or not.	
2	Rye	0 30
3	Oats	0 30
4	Barley	0 30
5	Rice, husked or not (frs. 0 30)	Free.
6	Other cereals	0 30
	Ad. 6.—Dari (sorgho, Indian millett); millet, buckwheat.	
	Ad. 1 to 6.—Cereals in sheaves.	
7	Maize	0 30
8	Beans	0 30
9	Peas	0 30
10	Other pulse	0 30
	Ad. 10.—Lentils.	
	Cereals, maize, pulse, in the grain, pearled, cleaned, husked or crushed; groats, semolina.	
11	Oats	2 50
12	Rice (frs. 4 00)	2 00
	Ad. 12.—Broken rice, rice in the grain, pearled or hulled.	
13	Wheaten groats (*semoule de blé dur*)	1 00
14	Other	2 50
	Ad. 14.—Biscuit flour (coating flour) and powdered biscuits, toasted flour (Braunmehl), potato-meal, in recipients of more than 5 kilos. (see also Ad. 21), hulled barley, flour of roasted chestnuts.	
15	Malt	1 50*
	Ad. 15.—Roasted barley, barley malt, sugar-beet malt &c.	
	Flour in receptacles of all kinds weighing more than 5 kilos :	
16	Flour of cereals, maize or pulse	2 50
17	,, of rice	2 50
18	Flour in receptacles of all kinds weighing 5 kilos. or less	20 00
	Ad. 16 to 18.—Flour of any quality, of cereals, maize, rice or pulse, malt ground (maltose), banana flour.	
19	Alimentary flour for infants; "vignolat" (infants' food); Koumiss biscuits	20 00
20	Bread	2 00
	Ad. 20.—Dog biscuits (dog cakes, meat biscuits for dogs) (see also Ad. No. 78); unleavened bread (Mazzos), in loaves or slices for soup, and the same in powder.	
21	Biscuits and bakers' goods, fine, without sugar	15 00
	Ad. 21.—English biscuits, without sugar (sweet, see Ad. No. 102), biscuit flour (coating flour), powdered biscuits, toasted flour (Braunmehl), potato meal in receptacles of 5 kilos. or less (see also Ad. 14), wafers, gluten bread, pumper nickel.	
22	Pastes (frs. 15 00)	9 00
	B.—Fruits and Vegetables.	
23	Fruits, edible berries, fresh, in bulk or in bags	Free.
24	In other packing, apples, pears, apricots (frs. 3 00)	1 00§
24*a*	Other (frs. 3 00)	Free.
	N.B.—Cherries for distilling purposes imported without stalks are dutiable under No. 30.	
	Ad. 24*a*.—Black currants, fresh, not pressed, whether stemmed or not (not subject to monopoly duty)	
	Ad. 23 and 24*a*.—Red bilberries, cherries, strawberries, raspberries, mulberries, myrtles &c., fresh, except fresh juniper berries (see Ad. No. 966); prunes, plums, peaches &c., fresh, when dried (see Ad. Nos. 25-27).	
	Fruit dried or drained :	
25*a*	With the stones, plums and prunes in receptacles or packages of any description (frs. 5 00)	2 00‡
25*b*	Other (frs. 5 00)	3 00†
26	With the pips (frs. 10 00)	5 00
27	Stoned or without pips	15 00
	Ad. 27.—Kernels of peaches, apricots &c.; apricot and peach stones &c.; fruit seeds; fruits with or without stones, also compressed; myrtles, dried; fruit pips, with the exception of quinces (see also Ad. 204).	
	Ad. 25 to 27.—Apricots, cherries, peaches, pears, apples, prunes and plums &c.; dried or pressed, indigenous fruits (fresh, see 23, 24, 24*a*).	
28	Residue from dried fruits	10 00
29	Juice of fruits and berries, fruit juice evaporated to a consistent condition, purée of fruit, all these without sugar, with or without alcohol :	
a	Plum marmalade, without sugar and without alcohol, called *pekmèse* (frs. 25 00)	2 00‡
b	Other	25 00
	Ad. 29*b*.—Extract of pomegranate; apples reduced by cooking into a thick jelly, without the addition of sugar (Apfelkraut) (see also Ad. 103); apricot purée, without added sugar; lime juice for drinking, clarified, even preserved or with a slight addition of alcohol, unsweetened; hazel nut paste.	
	N.B.—Monopoly duty on juice of fruit and berries with admixture of alcohol: same as for brandy (see N.B. Ad. 125 and 129).	
30	Fruits and berries crushed; juniper berries; gentian roots; also herbs and roots not specially mentioned (frs. 10 00)	2 50
	Ad. 30.—Fresh juniper berries (see Ad. 966), gentian roots, ground (see Ad. 967) (fresh, see Ad. 220).	
	N.B.—Gentian roots, dried, shall pay a monopoly duty of 4.50 frs. per quintal, gross weight; crushed cherries, 6.25 frs.; crushed prunes or plums, 4.50 frs.; dried juniper berries, 8.75 frs. (for fresh juniper berries, see N.B. Ad. No. 966); and crushed apples and pears, for distillation purposes, 3-75 frs. per quintal, gross weight.	
31	Grapes, fresh :	
a	Table grapes in prepaid postal packets up to 5 kilos. gross (frs. 10 00)	Free
b	In small parcels or baskets not exceeding 5 kilos. even in whole truck loads (frs. 10 00)	2 50
c	In barrels of oak, weighing not more than 18 kilos. gross (frs. 10 00)	2 50 (1)
	Note.—Table grapes in the above subdivision only refer to Spanish grapes, and these may not be imported during the months of September and October.	
d	Other (frs. 10 00)	5 00
	Ad. 31.—Fresh table grapes to be admitted must be freed from vine leaves and shoots, and packed in boxes, cases or baskets, properly closed, but nevertheless permitting of examination; such packages are not to exceed 10 kilos. in weight.	
32	Grapes for the manufacture of wine (for pressing), crushed or not	25 00
	N.B.—Grapes fresh and crushed for the manufacture of wine (for pressing) shall in addition to the duty pay a monopoly duty of 1.25 frs. per quintal, gross weight.	
33	Raisins of all kinds except Malaga raisins, as well as Denia raisins in bunches	50 00
	Ad. 33.—Grapes dried pay a monopoly duty of 6.25 frs. per quintal.	
	N.B.—Raisins dutiable at 50 francs per quintal are moreover liable to a monopoly duty of frs. 2 50 per quintal, gross weight.	
34	Malaga raisins, Denia raisins in bunches (frs. 20 00)	3 00 (2)
	N.B. Ad. 34.—This number shall only include, in addition to Malaga table raisins, Denia raisins in bunches, carried from the place of production in small cases or drums weighing at most 5 kilos. gross weight, and imported in such packing.	
	Denia raisins which have paid 3 frs per quintal, and also their wastes, can only be used in manufacturing wines or spirits, with authorization of the Direction-General of Customs, after payment of the difference between the import duty of 47 frs. per quintal and the monopoly duty of 2.50 per quintal.	
35	Chestnuts, fresh or dried (frs. 1 00)	6 30
	Southern fruits :	
36	Oranges, lemons (frs. 15 00)	Free
	Ad. 36.—Limes, sweet or bitter oranges.	
	N.B. Ad. 36. Lemon and orange peels, dried or preserved in salt water, as well as cedrats and mandarines, in casks, are dutiable under No. 36 (fresh peel, see Ad. No. 220); candied peels (see Ad. 101).	
37*a*	Dates (frs. 15 00)	Free‡
37*b*	Figs (frs. 15 00)	Free
	Ad. 37*a*.—Figs, fresh, dried or in brine; roasted dates and dried figs (see Ad. 57); hazelnut kernels.	
	Ad. 37*b*.—Figs intended for distillation are subject to a monopoly duty of 30 frs. per 100 kilos.	
38	Almonds, with or without shell (frs. 15 00)	Free
39	Other southern fruits, including nuts, large or small, shelled or not; capers and olives, fresh; peeled pine kernels (frs. 20 00)	Free
	Ad. 39.—Shelled earthnuts, roasted (when raw, *i.e.*, whole, see Ad. No. 204); capers (see also Ad. No. 42 and Ad. Nos. 43 and 44) and olives (see also Ad. Nos. 42, 43, 44 and 103), fresh; earthnut seeds, roasted or shelled, and gourde seeds, decorticated (when raw, *i.e.*, whole, see Ad. No. 204); kernels and seeds of the Cembra pine, peeled (when not peeled, see Ad. No. 204).	
	N.B. Ad 39.—Fresh pine-apples (preserved, see Ad. 101*a*); bananas, fresh; Brazilian chestnuts; pomegranates; cocoa-nuts, raw (grated, see Ad. Nos. 65 and 66); pistachio nuts.	
	Vegetables, fresh :	
40*a*	Cabbage, yellow carrots and onions, edible	Free
	Ad. 40*a*.—Carrots, other (see Ad. 220).	

* Austria-Hungary, 80 centimes.
§ Spain, for apricots, 1 fr.
‡ Treaty with Servia for No. 25*a*, 2 frs.; for No 29*a*, 2 frs.
† Austria-Hungary and Spain, 3 frs.

(1) Treaty with Spain.
(2) Spain, 3 frs.
‡ France and Spain free.

I.—COMESTIBLES, BEVERAGES, TOBACCO—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
40*b*	Other vegetables	Free
	Ad. 40*b*.—Artichokes, asparagus, celery, edible mushrooms, truffles fresh, cauliflowers, gherkins (gherkins, preserved in salt, see Ad. No. 42), beans and green peas, leeks, green salad, tomatoes and melons of all kinds, fresh.	
	Vegetables preserved:	
41	Dried, in bulk (frs. 10 00)	5 00
	Ad. 41.—Edible mushrooms, dried; green beans, stewed; truffles, dry; olives dry, open packed.	
42	Salted, also sauerkraut	5 00†
	Ad. 42.—Capers and olives, salted (see also Ads. 39, 43, 44 and 103); salted gherkins; salted beans; truffles, capers, and olives, salted, in barrels.	
	N.B. Ad. 41 and 42.—Nos. 41 and 42 solely include such dried vegetables salted, or preserved in salt water, as are packed in bags, in bulk in cases, casks, &c. When otherwise packed (in tins and glass pots), said vegetables shall be dutiable under Nos. 43 and 44.	
	Preserved in vinegar or otherwise:	
43	In receptacles of all kinds, weighing more than 5 kilos. (frs. 30 00)	27 50
44	In receptacles of all kinds of 5 kilos. or less:	
	Tomato preserves (frs. 40 00)	10 00
	Other (frs. 40 00)	30 00§
	Ad. 44.—Capers and olives, salted or in vinegar; edible mushrooms (morels &c.), preserved with or without water (in oil, see Ad. 103); edible mushrooms, dried, in packages &c.; fruits, other than southern, preserved in salt or salt water; mangoes (Cape onions), in pulp, for the manufacture of sauces; green peas, preserved in butter.	
	N.B. Ad. 40-44.—By vegetables, in opposition to fresh products of the soil classed in Class IV., No. 220, shall be understood all garden and field produce fit for table use, with the exception of fruits (see Nos. 23 and 24).	
45	Potatoes	Free
	C.—Articles of Colonial Produce.	
46	Spices of all kinds, not ground	15 00‖
	N.B. Ad. 46.—Saffron (unground); Spanish pepper, in the shell (*Capsicum annuum*), preserved in salt water.	
47*a*	Spices of all kinds, ground Spanish pepper (Paprika) (frs. 20 00)	15 00*
47*b*	Other	20 00
	Ad. 46 and 47*b*.—Cinnamon, cloves, cinnamon blossoms (cinnamon buds), clove stems, galanga (galanga roots), mace (nutmeg flowers), nutmegs, peperine, pepper, ginger roots, saffron, aromatized sugar, sugar flavoured with vanilla, vanilla &c.	
	Salt:	
48	Rock salt and saline stones ("pierres à sel")	0 10
49	Kitchen salt, marsh salt, sea salt, brine	0 30
50	Table salt (in packets)	10 00
	Ad. 50.—Salt called "Conservirungssalz" in boxes or packets (when in bulk see ad. 1028).	
51	Mustard, seed	1 50
52	Mustard, crushed, ground, or prepared in any kind of packing	20 00
	Ad. 51, 52.—Mustard for pharmaceutical purposes, in packets (see ad. 981).	
53	Hops (frs. 4 00)	1 00
	Ad. 53.—Hops in sheet iron cylinders or drums are subject to the following special stipulations:	
	Hops in hermetically closed metallic cylinders (drums) may be imported without Customs examination at the rate of 1 fr. per quintal, provided that the following prescriptions be complied with:	
	1. That the consignments be accompanied by declarations from a Customs authority certifying the contents of the cylinders to be really hops.	
	2. That the cylinders be sealed by the respective authority who issued the said declaration, or if the consignment forms a complete railway wagonload, that the wagon bears the seal of the Customs.	
	Should these conditions not have been complied with, the Customs officers will open one of the cylinders, taken at hazard from every consignment imported under this designation, and examine the contents. Should the examination not be permitted by the importer, the consignment will be subject to the highest rate of duty.	
	If at the time of importation the cylinders be provided with an opening of 6 to 7 cm. in diameter on their lateral face, the examination will not be made by taking the whole lid off but only through the openings, which can afterwards be easily closed with a brass cap.	

† Spain for capers and olives salted in casks, 2 frs.
§ Spain, 30 frs. France, 30 frs. for other than tomato preserves.
‖ Spain for saffron, 15 frs.
* Spain for Spanish pepper (paprika), ground, 15 frs.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	The number of the cylinders opened for Customs examination will be specially inscribed in the way bill.	
	The closing of the cylinders will be effected with the greatest care.	
54	Coffee, raw	2 00
55	" roasted (frs. 10 00)	7 00
56	Substitutes for coffee, of all kinds, in a dry state (frs. 10 00)	6 00
	Ad. 56.—Barley and fruit coffee: acorn coffee; Katsch's coffee; Kubin's coffee; essence of chicory; extract and essence of coffee, solid (in a liquid state, see Ad. 103).	
57	Chicory roots, dry; strips of chicory root, kiln dried; figs, roasted or dried, on proof that they are to be employed as substitutes for coffee	1 00
	Ad. 57.—Beetroot cut in slices, roasted, dried; roasted dates and acorns, on proof that they are to be employed as substitutes for coffee, except dates and dried figs (see No. 37); roasted acorns, dried or desiccated; date kernels.	
58	Tea in receptacles of all kinds weighing 5 kilos. or more	25 00
59	Tea in receptacles of all kinds weighing less than 5 kilos.	40 00
	Cocoa and its products:	
60	Cocoa husks	Free.
61	" beans	1 00
62	" butter	10 00
63	" powder, chocolate paste	30 00
	Ad. 63.—Crushed cocoa in cakes or tablets, liquid chocolates even mixed with milk in boxes; cocoa, with admixture of plasmon &c.	
64	Chocolate	30 00
65	Sago and tapioca, in receptacles of all kinds, weighing more than 5 kilos.	3 00
66	In receptacles weighing 5 kilos. or less	20 00
	Ad. 65, 66.—Tapioca and sago flour (see also Nos. 1078, 1080), cocoanut grated, (for raw, see ad. 39), Du Barry's revalenta, semolina or tapioca groats.	
	Sugar:	
67	Molasses and syrup, refined or not	2 00
	Ad. 67.—Grape sugar (glucose) in syrup; maple syrup, crude or purified; dextrose (starch sugar) in the form of syrup.	
68	Sugar, raw and crystallized; crushed sugar; sugar waste; glucose (grape sugar, starch sugar), in a concrete condition (frs. 7 50)	5 00†
	Ad. 68.—Sugar candy; unrefined sugar; malt syrup ("Maltosesyrup")	
69	In loaves, tablets, lumps &c.; waste from refined sugar (frs. 10 00)	7 50‡
	Ad. 69.—Sugar cast in bars or prisms, whole or broken, unsawn; sugar waste in any form.	
70	Cut or in fine powder (frs. 12 00)	9 00§
	N.B.—Mixtures of cut sugar with any other kind of sugar pay the duty on cut sugar.	
	Ad. 69, 70.—Sugar, partly refined ("Meliszucker").	
	N.B. ad. 69, 70.—The difference of duty between "sugar, cut or in fine powder" (No. 70), and "sugar in loaves, tablets, lumps, &c." (No. 69), shall never exceed 1 50 frs. per 100 kil.	
71	Honey	40 00*
	Ad. 71.—Artificial honey.	
	Oils, edible:	
	In receptacles of all kinds weighing more than 10 kilos:	
72	Olive oil (frs. 3 00)	Free.
73	Other edible oils (frs. 2 00)	1 00‖
	Ad. 73.—Cocoa-nut oil, unmanufactured (crude) only refers to such oil of at least 1 degree of acidity. Cocoa-nut oil worked up (purified, neutralized, disacidified) is included in No. 97*b*.	
	In receptacles of all kinds weighing 10 kilos. or less:	
74	Olive oil (frs. 20 00)	10 00‖
	N.B. ad. 74.—Olive oil in receptacles containing 10 litres or less, and not weighing more than 10 kilos).	
75	Other	20 00
	N.B.—Medicinal oils are included under Nos. 968 and 981; oils for industrial purposes, see Class XIV, D.	
	N.B. Ad. 72 and 74.—Olive oil denaturated, see No. 1116.	
	Ad. 73 and 75.—Earthnut oil; cotton-seed oil (see also Ad. 1118), walnut oil, poppy seed oil (when boiled, No. 1114, see also Ad. 1115); sesame oil (see also Ad. 1118).	

† France 5 frs.
‡ France, frs. 7.50; Austria-Hungary, 9 frs.
§ Austria-Hungary, frs. 10 50.
* Treaty with France.
‖ France and Spain, frs. 10.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	D.—Alimentary Produce of Animal Origin.	
	Meat:	
76	Butchers' meat, fresh:	
	Veal .....(frs. 17 00)	15 00
	Pork.....(frs. 17 00)	10 00
	Other .....(frs. 17 00)	10 00
	Ad. 76.—Slaughtered animals, disembowelled or not; fresh bacon.	
77	Preserved, salted, smoked, bacon:	
	77*a* Hams .....(frs. 20 00)	14 00
	Ad. 77*a*.—Cooked ham; rolled ham.	
	77*b* Other	20 00
	Ad. 77*b*.—Bacon, dried, salted, smoked.	
78	Other meats not included in Nos. 77*a* and 77*b*	25 00
	Ad. 78.—Meat biscuits (for dogs, see ad. No. 20), veal balls (quenelles), in tins &c. cooked meats in tins, such as beef steak, roast beef &c., with or without vegetables, sauce &c., hams, cooked, in tins.	
78*a*	Frozen meats of all kinds	25 00
79	Extract of meat (solid or liquid)	40 00
	Ad. 79.—Meat powder called "carne pura" (Patentfleischpulver), meat peptone preparations of all kinds, also Kemmerich's cocoa peptone, in tins, bottles &c., of whatever size.	
	Pork-butchers' wares (sausages &c.) of all kinds:	
80*a*	Sausages (salami, salamini mortadelle, zamponi, and cotechini) .....(frs. 35 00)	15 00
80*b*	Other .....(frs. 35 00)	25 00
	Note.—For pork-butchers' wares other than those mentioned in No. 80, Italy shall pay 30 frs. and Germany 25 frs.	
81	Ground and winged game.....(frs. 15 00)	10 00
	Ad. 81.—Rabbits, dead.	
82	Preserves of ground and winged game..(frs. 20 00)	10 00
	Ad. 82.—Canned ground or winged game, with or without vegetables, sauce &c.	
83	Poultry, live .....(frs. 15 00)	4 00
	Ad. 83.—Game birds, live.	
84	Poultry, dead.....(frs. 20 00)	4 00
85	Preserves of poultry .....(frs. 30 00)	6 00*
	Ad. 85.—Canned poultry, with or without vegetables, sauces &c.	
86	Eggs .....(frs. 5 00)	1 00
	Fish:	
87	Fresh or frozen; fresh or salt water fish..(frs. 2 50)	Free. (1)
	Ad. 87.—River crawfish, fresh; snails, frogs, &c., fresh.	
88	Dried, salted, marinated, smoked or otherwise prepared in receptacles of all kinds, weighing more than 3 kil.....(frs. 2 00)	1 00
89	In receptacles of all kinds weighing 3 kilos. or less.....(frs. 50 00)	10 00 (2)
	Ad. 88, 89.—Canned fish of all kinds, fish in bulk, in cases, barrels, &c.	
90	Mussels and other shell fish; oysters, lobsters &c. fresh	30 00
	Ad. 90.—Canned mussels and shell-fish are included under No. 103.	
	N.B. Ad. 90.—Lobsters and prawns, &c., whether cooked or not; not canned (when canned, see Ad. 103).	
91	Milk, fresh	Free.
92	,, condensed, sterilized &c.	7 00
	Ad. 92.—Coffee and milk, liquid; condensed milk by evaporation.	
93*a*	Fresh butter: fresh table butter, whether salted or not .....(frs. 15 00)	7 00
	Note.—The reduction to France is only granted on salted butter.	
93*b*	Cream	15 00
94	Melted salt butter, except fresh table butter salted	20 00
	N.B. ad. 94.—Fresh table butter, salted, see No. 93*a*.	
95	Lard	5 00
96	Oleomargarine; edible suet.....(frs. 12 50)	10 00 (3)
97*a*	Margarine butter, artificial butter, and other butter substitutes n.o.m.; edible fats.....	20 00
	Ad. 97*a*. — Margarine cheese, cotton stearin (cotton margarine).	
97*b*	Cocoa butter .....(frs. 20 00)	15 00 (4)
	N.B.—Cocoa-nut oil (cocoa-nut fat), purified=cocoa-nut butter.	
98	Cheese, soft .....(frs. 20 00)	4 00
	N.B. ad. 98.—The duty on Gorgonzola, Stracchino and Fontina, for Italy is 4 frs. and for all other soft cheese 15 frs.	
	Ad. 98.—Cheese: Battermat, Brie, Camembert, Herve (Limburger Backstein Käse); goats' milk (tommes); Mont d'or; Persillé of buttermilk curd; Stilton; Vacherin; ewes' milk cheese, from Liptau; casein not intended for industrial purposes.	
99*a*	Cheese, hard, Grana, Parmesan, Lodigiano and Reggiano .....(frs. 12 00)	4 00
	N.B. ad. 99*a*.—Hard and semi-hard cheeses, such as Roquefort, Sept Moncel, Gex, Sassenage, Mont Cenis, Port Salut, Auvergne, Cantal, Lagniole are tariffed at the same rate as Grana cheeses.	

* Italy pays 25 frs. and France 6 frs.
(1) Italy pays frs. 2 50.
(2) France and Spain 10 frs.
(3) France 10 frs.
(4) France 15 frs.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	N.B. ad. 98 and 99*a*.—The above descriptions of Italian and French specialities refer to differences of manufacture, and not to places of production; the duty of 4 frs. is consequently applicable to all kinds of cheese of this kind of manufacture, whatever be the district from whence it proceeds.	
	N.B. ad. 99*a*.—Cantal cheese=Tête de moine.	
99*b*	Other .....(frs. 12 00)	10 00
	Ad. 99*b*.—Cheese: Caccio-Cavallo; Chester; Edam; Emmenthal and Gruyère kind; Sbrinz; Schiedam; Tilsit; green Glaris (Schabzieger).	
	E.—Comestibles not Otherwise Mentioned.	
100	Condensed soups, solid or liquid: "Juliennes," otherwise than in bulk, and similar articles for soups, in any form of packing*	20 00
	Ad. 100.—All kinds of articles for soups, in flour or liquid; preserves of eggs; egg-flour, Freeman's pudding powder; vegetables and meat called "carne pura" (patentfleischgemüse); Palau's powder for coating pills; Arabian racahout, in flasks, boxes, &c. the examination of which is authorised (see also Ad. 981); pea sausages.	
100*a*	*Juliennes* in small pieces, in bulk ....(frs. 20 00)	7 00 (1)
	Comestibles, fine:	
101	Fruit preserves of all kinds, whether made with sugar or alcohol or not, in any kind of packing, peel of southern fruits (oranges, lemons, mandarines, bergamots, &c.), candied or preserved in sugar* .....(frs. 60 00)	30 00 (2)
	Ad. 101.—Lemon peel, candied; fruit peel, candied; fresh (see ad. No. 220), in salt water (see ad. No. 36).	
101*a*	Other* .....(frs. 60 00)	40 00
	Ad. 101*a*.—Preserved pine apples, also in their own juice, fresh (see ad. No. 39); jams and marmalades of all kinds; ginger, sweetened; fruits (n.o.m.), in hermetically sealed receptacles.	
	N.B. ad. 101*a*.—Monopoly duty on fruits prepared with alcohol (see spirits Nos. 125-129).	
102	Confectionery and sweetmeats*.....(frs 50 00)	40 00
	Ad. 102.—English biscuits and fine bakers' products with sugar (without sugar, see Ad. 21); gingerbread; pectoral paste and bonbons; malt sugar and bonbons of all kinds; confectionery and sweetmeats coated with chocolate; also malt extract of the consistency of honey, containing no admixture of pharmaceutical products, such as iron, iodine, quinine, &c. (for other malt extracts, see Ads. 114, 115 and Ad. 981); sweets; pastilles of all kinds, not classed under No. 981. Sweetmeats containing liqueurs shall pay the same monopoly tax as liqueurs (see N.B. ad. 125-129).	
103	All preserves and rich articles of consumption not elsewhere mentioned*	50 00
	Ad. 103.—"Carne pura" biscuits; aërated-lemonade bonbons ("Brauselimonadebonbons"); caviar; coffee essence; coffee extracts, liquid, in bottles, &c.; (in a solid state, see ad. 56); extract from vegetable nutritive salts ("Pflanzennährsalz-extracte"); liver of geese, prepared, truffled or not; oysters, lobsters &c., preserved, either in bulk or packed for retail sale; cooked (see ad. No. 90); berry juice and fruit juice; also analogous to syrups, containing an admixture of sugar (without sugar, see No. 29); vegetable milk; edible olives and mushrooms (morels, &c.): preserved in oil (olives, fresh, see ad. No. 39; preserved in vinegar, see ad. 42, 43, 44; (edible mushrooms, dried, see ad. 41); patties, phosphatine (Falières'), infants' foods, Liebe's, Löffiund's; sauces of all kinds; goose-liver sausages; preserved truffles, except dried or salted in casks; berry wine (fermented and sweetened juice of raspberries, currants, mulberries, myrtleberries, &c.) containing alcohol, not sparkling (other, see Nos. 121, 123); mead, cynarrhodium wine.	
	N.B. ad. 103.—Monopoly duty on juice of fruit or berries prepared with alcohol (see spirits, 125-129).	
104	Ice	Free.
105	Yeast of beer	3 00
106	,, ,, compressed	20 00
	F.—Tobacco.	
	Waste from the manufacture of tobacco:	
107	In powder.....	75 00
108	Other	25 00
109	Leaves not manufactured; ribs and stalks; tobacco sauce	25 00
	Ad. 109.—Substitutes for tobacco, such as beet leaves, dried, seasoned &c.; tobacco extract.	

* Indicates, for statistical purposes, at Nos. 100, 101, 101*a*, 102 and 103 the value of the goods in addition to the net weight.
(1) Treaty with France.
(2) Germany 40 frs.

I.—COMESTIBLES, BEVERAGES, TOBACCO—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
	Manufactured tobacco:		
110	Carrots and rolls for the manufacture of snuff....	60	00
111	Smoking, chewing and snuff	75	00
112 & 113	Cigars and cigarettes	200	00
	G.—Beverages.		
114	(1) Beer and malt extract:		
	In casks, containing 2 hectols. or less (frs. 6 00)	4	00
	More than 2 hectols. .....(frs. 6 00)	5	00
	N.B. ad 114.—In order to ascertain the weight of beer imported in casks bearing a mark indicating the capacity thereof in litres, 100 litres shall, when a declaration of weight cannot be obtained, be considered equivalent to 165 kilogs. gross weight tare in addition to the net weight of beer imported in tank wagons, 30 %. (Decree of the Federal Council of April 30, 1904.)		
115	In bottles or jars.....(frs. 12 0)	10	00
	Ad. 115.—Beer without alcohol.		
	N.B. ad. 114, 115.—As extract of malt is to be solely understood concentrated beer containing alcohol and carbonic acid, and which has fermented and is entirely fluid, such as, for example, Hoff's sanitary beer and the like. Malt extract of an imperfect fluidity (see ad. 102), malt extract containing an admixture of pharmaceutical preparations (ad. 981).		
116	Wine from fruits (cider, perry) .....(frs. 5 00)	3	00†
	Wine and must, in casks:		
117a	(2)(1) Natural wines, containing up to 15° of alcohol, and must .....(frs. 20 00)	8	00
117b	Up to 18° of alcohol:		
	Marsala, Vernaccia, Malaga, Sherry and sweet Priorato.....(frs. 20 00)	8	00
	Lunel, Grenache, Banyuls, Frontignan, Blanquette de Limoux and other sweet wines proceeding from France or Algeria..(frs. 20 00)	8	00
	Carcavellos, Lavradio, Fuzeta, Borba, Dao and Bairrada, Malvasia, Moscato ....(frs. 20 00)	8	00
	Up to 21° of normal alcohol:		
	Madeira.....(frs. 20 00)	8	00
	Up to 23° of normal alcohol:		
	Port .....(frs. 20 00)	8	00
	N.B. ad. No. 117a, b.—On new wine a deduction of 6% is granted, *i.e.*, that 100 kilos. of new wine shall only be reckoned as 94 kilos. when imported on or before the 31st December of the vintage year, in casks, barrels or tank wagons with open bung or with air bung.		
	N.B. ad. 117.—As regards new wine, 94 kilos. in lieu of 100 kilos. are only to be reckoned:		
	1. For the must of freshly pressed grapes, not filtered.		
	2. For new wine under quick fermentation.		
	3. For new fermented wine imported with its lees.		
118	(1) Artificial.....	60	00
	In bottles, &c.:		
119	Natural .....(frs. 35 00)	25	00
120	Artificial	100	00
	N.B. 117-120.—Are only considered as natural wines, the proceeds of the fermentation of the juice of fresh grapes, without the addition of any other mixture. All other beverages called wine, *e.g.*, wine made from raisins, artificial wines manufactured from alcohol with the addition of water, &c., wine manufactured according to Gall's and Petiot's processes, &c., wine made from the residue of pressed grapes, natural wine blended with artificial wine, are considered as artificial wines. Natural wines containing more than 15° of alcohol and artificial wines containing more than 12° of alcohol are subject to a monopoly duty per quintal and per degree above 12° or 15° of 88 centimes and to a supplementary tax of 20 centimes per quintal.		
	N.B. ad. 117-120.—Under the provisions of commercial treaties, natural wines, even if containing a small addition of alcohol, and not exceeding a total alcoholic strength of 15°, and the wines specially enumerated in No. 117b whose alcoholic strength does not exceed the limit fixed in each case, are to pay duty at the rate of 8 frs. per quintal when in casks, and 25 frs. per quintal when in bottles without any monopoly or supplementary customs duty. For every degree exceeding the above limits, wines are liable to a monopoly duty of 80 centimes and to a supplementary customs duty of 20 centimes per quintal.		

(1) For statistical purposes, indicates at Nos. 114, 117 and 118 the number of litres in lieu of the net weight.

† France 3 frs.

(2) For white wines (excepting sweet and southern wines exceeding 13° of alcoholic strength); Germany 10 frs.

Tarif d'Usage No.	Goods.	Rate of Duty per quintal. Frs.	c.
	Law of March 7, 1912, prohibiting the importation, manufacture, &c., of artificial Wine and Cider. (*Feuille fédérale* No. 11. of March 13, 1912.)		
	Art. 1.—Artificial wine or cider is prohibited from being imported, manufactured, held, exposed for sale and sold but the manufacture and possession thereof for the requirements of a family are excepted from this prohibition.		
	Art. 2.—Artificial wine shall be construed to mean:		
	(*a*) All beverages similar to wine, either manufactured from raisins, pressed-grape residues, wine lees, residues of the distillation of wine, fruits of tamarinds, figs, malt, or by mixing the constituents of wine, or by any other process;		
	(*b*) *Gallisized* wines prepared in violation of the regulations enacted by the Federal Council;		
	(*c*) Watered wines;		
	(*d*) Mixtures of the beverages mentioned in letters *a*, *b* and *c* above with wine or wine must;		
	(*e*) Mixtures of cider or berry-fruit juice, whether fermented or not, with wine or wine must.		
	Art. 3.—Artificial cider shall be construed to mean:		
	(*a*) All beverages similar to cider, wholly or partly manufactured with other materials than fresh pip fruits;		
	(*b*) Cider watered to such an extent that it ceases to conform to the regulations enacted by the Federal Council for low-grade cider (*piquette de cidre*).		
	The foregoing provisions do not apply to berry-fruit wine.		
	. . . . .		
	Art. 5.—Mixtures of substances destined for the manufacture of artificial wine and cider are prohibited from being imported, manufactured or held with a view of sale, or exposed for sale or sold.		
	. . . . .		
	Art. 19.—The present Law shall enter into force on January 1, 1913.		
121a	Wine (and fruit wine), sparkling, in bottles (frs. 60 00)	40	00†
121b	In half-bottles .....(frs. 60 00)	34	00‡
121c	(*) In casks.....	60	00
	Wine not containing alcohol:		
122	In casks*	12	00
123	In bottles &c.	25	00
	Ad. 123.—Sparkling wines, without alcohol, in bottles.		
	Ad. 122, 123.—Raspberry wine; currant wine; myrtleberry wine: without alcohol, sparkling or not.		
124	Wine must, concentrated.....	60	00
	Ad. 124.—Vinasse (residues from the distillation of wines).		
125	Absolute alcohol, "trois/six" spirits of wine: in casks, per degree of pure alcohol as measured by the Federal thermo-alcoholometer*.....	per deg. & per quintal. 0	10
	Ad. 125.—For alcohol imported in tank-wagons 20% for tare will be added to the net weight.		
	Brandy: In casks per degree of pure alcohol as measured by the Federal thermo-alcoholometer*:	per deg. & per quintal.	
126a	Cognac, armagnac and other natural spirits from wine; natural spirits from fruit; rum and tafia* (frs. 0 40)	0	20§
126b	Other.....	0	40
	In bottles or jars, of whatever alcoholic strength:		
127a	Cognac, armagnac and other natural spirits from wine; natural spirits from fruit; rum and tafia.. (frs. 40 00)	per quintal. 30	00§
127b	Other.....	40	00
	Ad. 114-127.—Beverages in vessels exceeding 3 litres capacity are treated as beverages, in cask; they follow the regime of beverages in bottles, or jars, if contained in vessels of 3 litres capacity or less. N.B. ad. 116-127. Beverages (excepting alcohol) in tank-wagons shall be liable to duty on the net weight with an increase of 15 % for tare.		
	N.B. ad. 126, 127.—Arrack; cherry-water, grain brandy; gentian brandy; juniper brandy; plum brandy; whiskey; maraska extract (produced by the distillation of maraska cherries), &c.		
128	Liqueurs, liqueur wines and other aromatic or sweetened spirits, in casks, bottles, or jars..... (frs. 40 00)	30	00§
	N.B. ad. 128. Byrrh is included in this No.		
	Ad. 128.—All kinds of bitters and bitter essences ("Angostura, Boonekamp, &c."); chartreuse, cherry brandy, curaco, anisette; "Fernet-Branca," Ju-Ber-Moor"; alcoholized berry juices, having the qualities of liqueurs, *e.g.*,		

† France, for No. 121a, 40frs.

‡ Treaty with France.

* For statistical purposes, indicates at Nos. 121c, 122, 125 and 126a and b the number of litres in lieu of the net weight.

§ France for No 126a 20 centimes, No. 127a 30 frs. and No. 128 30 frs.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c
	liqueurs from black currants ("cassis"), raspberry ratafia, &c. (others, see ad. 29, 103, 118-123); maraschino orange wine (a liqueur made from wine, beetroot sugar and orange peel); so called medicinal wines for medicated wines. (See No. 981.)	
	N.B. ad. 128.—Concentrated sweet wines containing no admixture of drugs, medicines &c., shall alone be admitted as medicinal wines.	
	NOTE.—The manufacture, importation, transport, sale or having for sale the beverage known as "absinthe," and all beverages by whatever name known, which constitute imitations of absinthe is prohibited. This prohibition extends to absinthe and imitations thereof in a diluted or sweetened condition.	
129*a*	Vermouth, in casks, bottles, or jars, containing up to 18° of alcohol.....(frs. 40 00)	10 00
129*b*	Above 18°	40 00
	N.B ad. 129*a*.—The duty of 10 frs. is stipulated in express consideration of the Italian treatment relating to vermouth. It is clearly understood that if this treatment should be modified and the Italian exporter of vermouth be thereby placed in a more favourable position, the duty may be proportionately increased. The revised rate of duty would, in that case, be settled after previous negociations between the two Governments.	
	Vermouth containing up to 18.5° of alcohol shall be considered as containing but 18°; above this limit the vermouth shall be subject to the monopoly duty in addition to the Customs duty.	
	N.B. ad. 128, 129*a* and *b*.—Medicated wines of all kinds are dutiable under No. 981.	
	Monopoly Duties.	
	N.B. ad. 125-129*a* and *b*.—The importation of *trois-six*, alcohol and spirits of wine is a monopoly of the Confederation.	
	Alcohol absolute:	gross weight.
	a. In quantities gross weight of which = 50 kilogrammes or more	120 00
	b. In quantities gross weight of which = less than 50 kilogrammes	150 00
	Brandy and other spirituous beverages (spirits of superior quality), liqueurs and liqueur wines (except vermouth):	
	a. Containing less than 25 degrees of alcohol:	
	1. Consignments gross weight of which=50 kilogrammes or more.....	22 00
	2. Consignments gross weight of which = less than 50 kilogrammes	27 50
	b. Containing 25 to 75 degrees inclusive, of alcohol:	
	1. Consignments gross weight of which = 50 kilogrammes or more	88 00
	2. Consignments gross weight of which = less than 50 kilogrammes	110 00
	c. Containing 76 degrees, or upwards, of alcohol:	
	1. Consignments gross weight of which = 50 kilogrammes or more, fixed rate.....	88 00
	Plus an additional monopoly duty for every degree above 75.....	0 88
	2. Consignments gross weight of which = less than 50 kilogrammes, fixed rate	110 00
	Plus an additional monopoly duty for every degree above 75.....	1 10
	N.B.—In calculating monopoly duty, the import rates and extra duty on all kinds of products containing alcohol, fractions of 0·5 degree or less are ignored; those exceeding 0·5 degree are reckoned as one full degree.	
130	Vinegar and acetic acid containing 12 % or less of pure acetic acid .....(frs. 40 00)	per quintal. 10 00
131	Containing more than 12 % of pure acetic acid.. (frs. 60 00)	30 00
	Ad. 130, 131.—Acetic acid, pure, without distinction of the raw material employed in its manufacture, alcohol, alcoholic liquids or wood vinegar (for acetic acid having an empyreumatic odour, see No. 1051); essence of vinegar.	
	N.B.—Ad. 130, 131.—Table vinegar and acetic acid can only be imported through the principal Custom houses of Buchs, St. Margarethen, Romanshorn, Schaffhausen (railway station), Bale (Baden railway station and Central station), Porrentruy, Locle, Verrières, Vallorbes, Geneva, Luino, Chiasso and Castasegna.	
	N.B.—In virtue of the monopoly duty on alcohol, vinegar and acetic acid pay an additional duty of 5 centimes for every degree of acid contained therein per quintal gross weight.	
	II.—ANIMALS AND ANIMAL PRODUCTS.	
	A.—Animals.	
132	Horses and colts.....(frs. 10 00)	Each. 5 00‡
	Ad. 132.—Foals as long as they have not lost their milk teeth.	
133	Circus horses, even those intended for re-exportation§	3 00

‡ France 5 frs.
§ This number is not taken into consideration for statistical purposes.

Tarif d'Usage No.	Goods.	Rate of duty. Each. Frs. c.
134	Mules	3 00
135	Asses	1 00
136	Oxen ....(frs. 50 00)	27 00†
137	Bulls, for slaughter, with milk teeth ..(frs. 50 00)	30 00
	,, ,, ,, without milk teeth	50 00
	Other bulls.....	50 00
	N.B.—Ad. 137.—Are considered as bulls all male animals of the bovine race which have not been gelded, with or without second teeth (fat calves and calves weighing 60 kilogs. and less are excepted from this rule, see Nos. 140, 141).	
138	Cows .....(frs. 50 00)	30 00
139	Heifers, with second teeth .....(frs. 50 00)	30 00
	Ad. 139.—As oxen, bulls, cows, &c., with second teeth, are meant only those animals having incisive teeth, and those having lost one or two of their first front milk teeth, even when the second teeth have not yet appeared. Only female animals come under this head; male animals with second teeth are classed under Nos. 136 and 137.	
	Young cattle:	
140	Calves weighing 60 kilogs. and less ....(frs. 15 00)	10 00
141	Fat calves weighing more than 60 kilogs. ..... (frs. 20 00)	12 00a
142	Other .....(frs. 25 00)	20 00
	Ad. 142.—Are considered as young cattle, animals having lost none of their milk teeth.	
	Pigs:	
143	Weighing more than 60 kilogs .....(frs. 15 00)	10 00
144	Weighing up to 60 kilogs. for slaughter ..... (frs. 20 00)	10 00
	Other	20 00
145	Sheep .....(frs. 2 00)	0 50
146	Goats	2 00
147	Beehives, with live bees* .....(frs. 2 00)	0 40b
	N.B. Ad. 147.—Beehives, with live bees, of a gross weight of 5 kilogs. or less, also bees conveyed in movable cases instead of hives, of a gross weight of 12 kilogs. or less, shall also be admitted under No. 147; any additional weight shall be dutiable as honey under No. 71.	
148	Animals not specially mentioned*.....	Free.
	Ad. 148.—All unenumerated animals, except dogs and travelling show animals (see Ad. No. 1164).	
	B.—Animal Substances and Similar Products.	
149	Bladders, intestines, rennet.....	Free.
	N.B. Ad. 149.—Rennet in powder, see Ad. No. 1072.	
	Horns:	
150	In the rough, and other raw animal materials not mentioned.....	,,
	Ad. 150.—Snail shells, empty; waste of horn which can be utilized for industrial purposes (for the manufacture of buttons &c.); cuttle bone.	
151	Prepared and in laminæ or sheets of any size; sheets of bone .....(frs. 1 00)	per quintal. 0 60
152	Ivory, walrus' teeth, and teeth of other animals, rough*	Free.
	Whalebone:	
153	Rough or split*	,,
154	Polished*.....(frs. 16 00)	1 00
	Ad. 153, 154.—Imitation whalebone of horn.	
155*a*	Bed feathers, crude, not cleaned, in bales subjected to hydraulic pressure, or in other bales weighing 100 kilos. or more .....(frs. 15 00)	1 00
155*b*	Cleaned .....(frs. 15 00)	10 00
	Ad. 155.—Quills.	
156*a*	Eider down, crude, not cleaned, in bales subjected to hydraulic pressure, or in other bales weighing 100 kilos. or more..... (frs. 70 00)	1 00
156*b*	Cleaned .....(frs. 70 00)	10 00
	Ad. 156.—Ostrich feathers raw neither dyed nor prepared (other see No. 573).	
157	Tortoise-shell and mother-of-pearl, raw*	Free.
158	Coral, wrought, not mounted* .....(frs. 50 00)	30 00
159	Pearls, not mounted*	50 00
	N.B. Ad. 158, 159.—Coral and pearls, mounted, see Ad. 874.	
160	Sponges*	20 00
	C.—Animal Manure and Waste.	
161	Stable manure; compost (mould); cinders (of coal, peat and wood), lye-washed or not; loam; sweepings &c.....	Free.
162	Rags of wool and part-wool for manure; horn and leather sawdust; animal blood, liquid or dried, and all other waste not otherwise mentioned which may be used as manure.....	,,
163	Saltpetre, not purified, and crude ammoniacal salts; sulphate of ammonia	,,
	N.B. Ad. 163.—Refined saltpetre, see No. 1020.	
164	Guano, not chemically prepared	,,

† France and Servia 27 frs.
a France 12 frs.
* Indicates, for statistical purposes, at Nos. 147, 148, the value of the goods in addition to the number of pieces, and at Nos. 152-154, 157-160, the value of the goods in addition to the net weight.
b Austra-Hungary 40 centimes.

II.—ANIMALS AND ANIMAL PRODUCTS—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
165	Bone, crude bone dust, bone-ash: slack-lime and dried scum from sugar refineries	Free
	Ad. 165.—Phosphates, phosphorites; not chemically prepared (when chemically prepared, see Ad. 169); phosphate of lime f r industrial purposes.	
166	Residuum from the dephosphorisation of iron (Thomas' phosphate; Thomas' slag).....	,,
167	Potash fertilizers; saline residues of Stassfurt salts	,,
	Ad. 167.—Boracite, carnalite, kaïnite, kieserite = saline residues of Stassfurt salts.	
168	Chloride of potassium	,,
	Ad. 168.—Sylvyne (pure chloride of potassium.)	
169	Prepared manures; super phosphates; artificial fertilizers packed in bulk, bags, casks &c.....	0 30
	Ad. 169.—Phosphorites, phosphates, not elsewhere enumerated: prepared; bone powder, prepared (for unprepared, see No. 165).	
170	Sulphuric acid, used	Free.
171	Animal waste materials: Waste material from the manufacture of wax; refuse from skins, suitable only for the manufacture of strong glue; animal blood, liquid or dried; shavings of horn; sinews of animals; hoofs and claws, bone &c.	,,
	Ad. 171.—Useless pickers; useless cards; waste from tanned hides.	
	N.B.—Glue stock; this is solely understood to mean refuse of raw skins produced before and during tanning.	

III.—HIDES AND SKINS, LEATHER, LEATHER WARES, BOOTS AND SHOES.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Leather, hides and skins:	
	Raw, salted, or not, dried:	
172	Hides .....(frs. 0 60)	0 30
	Ad. 172.—Hides prepared with lime.	
173	Skins .....(frs. 0 60)	0 30
	Ad. 173.—Fish skins, dried.	
	N.B. Ad. 172. 173.—By "hides" is only meant skins of large animals, such as bulls, oxen, cows, horses, &c.; "skins" is applied to small animals, such as calves, sheep, goats &c.	
	Ad. 172, 173.—Crude tails of fur animals (see also Ad. No. 175, 571).	
174	Tanned, fresh from the tanning or dyeing pits, wet or dry .....(frs. 20 00)	16 00
	Ad. 174.—A reduction of 40% is allowed on the gross weight of wet hides or skins.	
	N.B. Ad. 174.—Goat and sheep skins, merely tanned, are included No. 184	
175	Tanned, curried, with the hair, for saddlers, furriers &c. .....(frs. 15 00)	10 00
	Ad. 172-175.—Hides and skins with or without head attached in the natural state.	
	Ad. 175.—Tails of fur animals, tanned or prepared, not made up. (If made up, see Ad. No. 571.)	
176	Roughly sewn together, but not finished, such as coverings, bags or lining for manties &c. ..	30 00
	Ad. 175, 176.—Skins merely cut out, not adjusted; unmanufactured furs.	
	Leather:	
177	Thick leather of all kinds, including neck and flank pieces .....(frs. 24 00)	16 00
	Ad. 177.—Split leather (*croûte lissée*); hemlock leather; smoothed (cow or ox hides); leather soles rough punched: not adjusted (if adjusted, see Ad No. 190).	
	N.B. Ad. 177.—Leather, cut out in square pieces for inserting into heels and soles is included in No. 177. (See also N.B. Ad. 190.)	
	For tops of boots and shoes of all kinds (*Oberleder*):	
178	Calf leather, white (natural colour) or blackened (frs. 40 00)	24 00
179	Blackened on the outside of the leather and shagreened .....(frs. 24 00)	18 00
	Ad. 179.—Box calf (calf hide, chrome dyed, shagreened and blackened on the outside).	
180	Vamp leather, of cowhide or oxhide white (natural colour) or waxed.....(frs. 12 00)	10 00
181	Other leather for uppers of boots and shoes of all kinds .....(frs. 8 00)	4 00
	Ad. 181.—Waxed split leather (*croûte cirée*); waste of the kinds of leather included in this number.	
	Leather for harness, straps and military equipment:	
182	Black or natural colour, including leather for transmission belting .....(frs. 30 00)	20 00
183	Varnished and dyed .....(frs. 20 00)	10 00
	Ad. 182, 183.—All kinds of leather, more or less stiff (prepared with tallow, dégras, &c.), used in the manufacture of harness:, straps for travelling articles of all kinds, military equipment, &c., also leather for transmission belts, is, generally, considered as harness leather and strap leather, whatever be its colour, shape &c.	
184	Other leather of all kinds "collets et flancs lissés".....(frs. 8 00)	4 00
	Ad. 184.—Leather for carriage hoods; Russian leather; leather for vamps; leather other than white (natural colour) or blackened (see also No. 180); waste of the kinds of leather included in this No.; morocco; chamois-dressed leather; goat and sheep skins in whatever condition, whether curried or not (merely dyed), leather for lining, tanned fish skins.	
	N.B. Ad. 184.—Pigskin is also included in this number.	
	N.B. Ad. 177-184.—Leather tanned with mineral substances will be treated according to its exterior appearance and the use it is intended for, the tanning material used in its manufacture will not be taken into consideration.	
185	Leather transmission belts .....(frs. 50 00)	35 00
	Ad. 185.—For india rubber transmission belts see No. 523, others see No. 903.	
	N.B. ad. 185.—Pickers (when useless see No. 171), buckets of buffalo hide for mill elevators (see also ad. Nos. 894-898). leather straps for fastening together the different parts of transmission belting; leather straps for fly cords of weaving looms; sockets and sectors for spinning looms.	
186	Waste leather of all kinds n.o.m.; artificial leather .....(frs. 12 00)	8 00
	Ad. 174-186.—Buffalo leather ("Wildleder"): all kinds of leather tanned with mineral substances.	
	N.B. Ad. 174-186.—Split leather, other than smoothed (*croûte lissée*) (see ad. No. 177) and waxed (*croûte cirée*) (see ad. No. 181) are liable, according to condition and application, to the duty on whole (unsplit) hides.	
187	Prepared parts of manufactures of leather, except boots and shoes*.....(frs. 45 00)	30 00†
	Ad. 187.—Leather for hats (leather bands for inside of hats), with or without needlework; skins, cut (with the punch) for gloves.	
188	Manufactures of leather, finished, except travelling necessaries* (see category XV.) and those included in No. 189 .....(frs. 120 00)	65 00
	Ad. 188.—Fancy goods (jewel caskets, cases, &c.) of leather, or in which the leather predominates (see also No. 1144); straps for flails; leather helmets for firemen; leather designs &c. embossed, for wall decorations &c.; portfolios, purses of leather; bellows, other than for forges; dusters, made of leather parings, threaded; wearing apparel of leather not combined with fur (for other see ad. No. 554); leather mats.	
	N.B. ad. 188.—Finished manufactures of leather, with trimmings of all kinds, are included in this number, provided the leather forms the chief component part.	
189	Finished parts of leather manufactures for saddlery, neither mounted nor put together, such as blinkers, cruppers, and harness loops fittings of all kinds*.....(frs. 40 00)	30 00†
	Roughly shaped parts for boots and shoes:	
190	Of leather* .....(frs. 60 00)	50 00
	Ad. 190.—Leather cut-out for boots and shoes (see also ad. 177).	
	N.B. ad. 190.—Patching leather cut-out for heels is included in No. 190 at 50 frs. (see also N.B. ad. 177).	
191	Other* .....(frs. 45 00)	40 00
	Ad. 191.—Counters and other roughly-shaped parts of boots and shoes of leather-board: roughly-shaped parts of boots and shoes of caoutchouc or gutta-percha: soles of twine, felt, straw, &c. of 8 mm. or more in thickness (see ad. No. 192).	
	Ad. 190-191.—Soles, heels (wooden heels see ad. No. 250): boot tops and boot legs, with or without needlework.	
192	Soles of all kinds to be put into boots and shoes, except cork soles* .....(frs. 60 00)	50 00
	Ad. 192.—Removable soles (to put inside boots and shoes): sewn, of all kinds: combined with cork; of twine, felt, straw &c., of less than 8 mm. in thickness (see also ad. No. 191).	
193	Boots and shoes of browned or blackened leather of cow, heifer or buffalo hide, of undressed leather, unlined, including those lined exclusively with the same kind of leather (frs. 60 00)	45 00§
194	Lined .....(frs. 100 00)	65 00‡
195	With uppers of calf, horse, kid, sheep, or fancy leather, lined or not.....(frs. 150 00)	80 00††
196	Of stuffs of all kinds, without soles of leather (frs. 60 00)	40 00
	Ad. 196.—Bath shoes or stuff, with twine or reed soles (*espadrilles*), even with counters and tips of leather.	
197	Of felt without leather soles.....(frs. 60 00)	50 00

* Indicates, for statistical purposes, at Nos. 187 to 192, the value of the goods in addition to the net weight.
† Austria-Hungary 30 frs.
§ Italy 50 frs. ‡ Italy 70 frs. †† Italy 100 frs.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
198	Of caoutchouc .....(frs. 40 00)	30 00
	Ad. 198.—Boots and shoes of caoutchouc combined with other materials, excepting leather, with or without needlework, even when trimmed with fur or feathers.	
199	Of canvas, felt, cotton material, lastings, velvet or plush (except silk velvet and silk plush), with leather soles or ornamented with leather (frs. 80 00)	50 00
	Ad. 199.—Boots and shoes of corduroy or "cordonnet" with leather soles or ornamented with leather come under this number.	
200	Of silk or of silk velvet or plush, with leather soles or ornamented with leather (frs. 200 00)	150 00
	Ad. 200.—Boots and shoes of fur with leather soles or ornamented with leather (see also ad. No. 201). N.B. ad. 199-200.—Boots and shoes of cloth, with linoleum soles.	
201	All other kinds n.o.m.* .....(frs. 80 00)	45 00
	Ad. 201.—Shoes of wood, combined with other materials (see also ad. 271); shoes of stuff bordered with plush; shoes of fur with wooden soles (see also ad. No. 200); shoes of straw, &c. N.B. ad. 201.—Boots and shoes of list or like materials, even lined with stuff, felt, cotton, or wool, even with soles or vamps of leather, are dutiable under this number.	
202	Gloves, leather* .....(frs. 300 00)	150 00§

IV.—SEEDS, PLANTS, VEGETABLE PRODUCTS FOR FEEDING CATTLE, AND VEGETABLE WASTE PRODUCTS.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Seeds:	
203	Seeds of graminaceous plants, and of clover....	Free
204	Oleaginous seeds and fruits; walnut kernels.....	,,
	Ad. 204.—Colza, copra (dried cocoanut kernels); beechnuts; linseed flour in bags (in packets, see ad. 968); earthnuts, whole, raw (roasted, see No. 39); hempseed, linseed; rapeseed; poppyseed; castor beans; sunflower seed; gourd seeds, raw, i.e. whole (when decorticated, see ad. No. 39); kernels and seeds of the Cembra pine, not peeled (peeled, see ad. 39): quince pippins, other pippins (see No. 27).	
205	Other not specially mentioned*.....	,,
206	Flower bulbs and tubers* .....(frs. 50 00)	30 00
	Ad. 206.—Bulb of tuberoses, flower bulbs and tubers with or without shoots.	
207	Cut flowers, branches &c., whether or not arranged in bouquets, wreaths, &c.‡.....	Free
	Trees, shrubs, and other live plants:	
	In tubs or pots:	
208*a*	Phœnix, kentia, cocoa-nut, areca, cycod, chamerops, pandanæ and other palms; broom and erica .....(frs. 7 00)	1 00†
208*b*	Other .....(frs. 7 00)	2 50†
209	Neither in tubs, pots, nor with sod adhering to the roots .....(frs. 7 00)	4 00
210	With earth adhering to the roots ....(frs. 4 00)	2 50‡
211	Leaves, reeds, straw (*calle de céréales*), peat litter	Free
	Ad. 211.—Common straw bands, for binding sheaves, &c.; straw plaits for packing purposes.	
212	Hay	,,
213	Oilcake and oilcake meal, carobs	,,
	Ad. 213.—Damaged sea biscuits in powder for cattle food, residues of pressed fruit n.o.m.	
214	Germinated malt (sprouts of malt), exhausted malt, residue from the fermentation of beer, residue from the distillation of potatoes, residue of beetroot from which the sugar has been extracted &c. dried, molasses and meat meal for cattle food	,,
	Ad. 214.—Waste from the manufacture of meat extract.	
215	Bran	,,
216	Meal for cattle food, denatured, and millers' waste for cattle food*	,,
	Ad. 216.—The following articles only are admitted as millers' waste, *i.e.*, waste from the manufacture of maize starch, maize flour and groats, palm flour, ground bran, ground bran rice, flour without distinction of quality (see ad. 16-18).	
217	Thorley's cattle food, cremeine for cattle, Garraud's provender, Bowick's lactina, and other manufactured products for cattle food*..	10 00
218	Residues of grapes and fruit; wine lees, liquid ..	6 50
	Ad. 218.—For dried wine lees (see No. 997). N.B.—Residue of grapes intended for distilleries is subject to a monopoly duty of 4 50 frs. per quintal; for wine lees, liquid, the monopoly duty is:	
	a. Containing up to 15 % inclusive of, alcohol per quintal gross.....	7 50
	b. Containing more than 15 % of alcohol for every % above 15..	0 88

* Indicates, for statistical purposes, at Nos. 201, 202, 205-207, 216 and 217, the value of the goods in addition to the net weight.
§ Italy 200 frs.
† Treaty with France.
‡ France 2 50 frs

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
219	Waste of vegetable origin n.o.m.*.....	Free
	Ad. 219.—Shavings and saw dust; raw almond shells; waste of cellulose and of straw or wood pulp.	
220	Field, forest, and garden products, fresh, not mentioned under any of the above headings, or in category I. (Comestibles, &c.)*.....	,,
	Ad. 220.—Raw agaric for the manufacture of tinder; Christmas trees, without stand or ornaments, up to 3 metres in height (see also ad. 229-230, ad. 250 and ad. 1160); berries, leaves &c. for pharmaceutical purposes, fresh (dried, see Nos. 966, 967); beetroots, parsnips (yellow carrots, see ad. 40); fresh mulberry leaves; green fodder, fresh flowers, vegetable plants; onion plants; useful plants, including those of fruit and forest trees; fresh acorns; canary seed; horse chestnuts; ants' eggs; peel of southern fruits, fresh; roots and herbs for distillation (gentian roots, worm wood, leaves &c.), fresh (dried, see ad. 30), vetches. N.B.—Gentian roots, fresh, are subject to a monopoly duty of frs. 2 25 per quintal gross weight.	

V.—WOOD.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Firewood, twigs, tree-bark:	
221	Of leafy trees	0 02
222	Of resinous trees.....	0 02
	Ad. 221-222.—Wood up to 2 metres in length, on proof of its being for the manufacture of fibrous materials and wood pulp, also wood for the manufacture of matches, cedar wood in blocks, flaw pieces (outside slabs, waste material from saw-mills), only fit for use as firewood (see also ad. Nos. 235-237).	
223	Turf, tan briquettes (mottes à brûler).....	0 02
224	Charcoal .....(fr. 0 30)	0 10
	Ad. 224.—Charcoal, without distinction of packing; charcoal ground; linden charcoal whole, ground (see ad. No. 967).	
225	Tan, tan bark	Free
	Ad. 225.—Quebracho wood, ground, grated &c., bark of mangrove and mimosa.	
226	Brushwood brooms.....	4 00
227	Cork, crude or in sheets.....	Free
	Ad. 227.—Cork stoppers and bungs, used; cork waste (waste from cork stopper factories); cork bark; cork in cubes (for the manufacture of stoppers).	
	Manufactured:	
228*a*	Stoppers .....(frs. 30 00)	5 00
	Ad. 228*a*.—Stoppers of artificial cork.	
228*b*	Granulated cork for bricks; pulverised cork; cork powder .....(frs. 30 00)	10 00**
228*c*	Other, such as soles, &c.....(frs. 30 00)	20 00
	Ad. 228*c*.—Swimming belts of cork, whether combined or not with twine, &c.; cork disks and rings for stopping glass receptacles.	
	Wood for building and cabinet makers' wood:	
229	Rough: Of leafy trees .....(fr. 0 25)	0 15
230	Of resinous trees .....(fr. 0 25)	0 15
	Ad. 229-230.—Christmas trees, without stand or ornaments, exceeding 3 metres in height (see also ad. 220, 250 and ad. 1160); corrozo and ivory nuts for the manufacture of buttons.	
	Squared with the axe:	
231	Of leafy trees .....(fr. 0 25)	0 20
232	Of resinous trees.....(fr. 0 25)	0 20
	Ad. 231. 232.—Fascines for the construction of dams; telegraph poles, impregnated or not, simply barked, even coated with tar or carbolineum on a length of 2 metres from the foot, and also on the top, not otherwise wrought, *i.e.*, neither pointed nor tarred, without hooks or any other fittings (see also ad. No. 240); beams, joists, simply squared with the axe, not split; sleepers hewn with the axe lengthwise, without further working (without holes for spikes, or notches). N.B.—Ad. 221, 222 & 229-232.—Wood of leafy trees: 1 cubic metre of oak or yoke-elm=8 quintals; 1 cubic metre of elm, ash, maple, birch and beech=7·5 quintals; 1 cubic metre of alder, poplar, willow and linden wood=6 quintals. 1 cubic metre of resinous wood=5·5 quintals.	
	Sawn lengthwise or split, even if completely squared:	
233	Sleepers of oak .....(frs. 0 60)	0 45*a*
234	,, of other wood .....(frs. 1 00)	0 80*a*
	Ad. 233. 234.—Sleepers sawn on one or several sides, whether or not provided with spike holes and with notches, and sleepers merely hewn with the axe, but provided with holes for the spikes or with notches for rails.	

* Indicates for statistical purposes, at Nos. 219 and 220, the value of the goods in addition to the net weight.
** France for granulated cork for bricks; cork pulverised; cork powder 10 frs. Other 20 frs. Spain for corks 5 frs.
a Austria-Hungary for No. 233 frs. 0 45 and for No. 234 frs. 0 80.

V.—WOOD—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Other, of all kinds:	
235	Of oak .....(fr. 1 00)	0 50‡
236	Of other non-resinous woods.....(fr. 1 50)	0 80‖
	Ad. 236.—Wood shavings for the clarification of wines: others (see Ad. 502): beech boards for parquetry, simply sawn or split, of any length.	
237	Of resinous woods.....(fr. 1 50)	0 80‖
	Ad. 236, 237.—Shingles.	
	N.B. Ad. 237.—The sawn resinous wood which is included in No. 237 imported from the Austrian frontier zone, and from the Principality of Lichtenstein shall be admitted at the rate of frs. 0·70 per quintal, to an amount of 80,000 quintals per annum, subject to proof of origin.	
	Ad. 235-237.—Blocks of wood for paving &c., whether impregnated or not; flaw pieces (outside slabs, waste material from saw mills), if not considered as firewood (see Ad. 221, 222); resonant wood, rough, for musical instruments (when planed see Ad. 250); boards, and laths, unplaned, cut to required sizes, for packing cases, for instance, soap, candles, chicory, starch, or like cases, and generally for cases of the size usually employed for rough outward packing for transporting dry goods by railroad or wagon; boards for roofing tiles &c. (rough) (when planed see ad. No. 250).	
238	Vine poles, pointed or not; wood for hoops	0 20
	Ad. 238.—Piles, pointed, barked or not.	
239	Staves, split, sawn or wrought with the axe (fr. 0 60)	Free
	Ad. 233-239.—Boards, laths, beams and other sawn wood of all kinds, except veneers. Veneers (see Ad. 241).	
	N.B. Ad 233-239.—Sawn wood proceeding from saw mills situated in France at not more than 10 kilometres from the Swiss frontiers, are admitted, under control, at half the duty payable thereon according to kind and quality, to an amount of 15,000 tons per annum.	
240	Fitted wood .....(frs. 2 50)	1 40§
	Ad. 240.—By fitted wood is meant wood for purposes of construction, tenoned, mortised, tongued and grooved &c. ready to be put together.	
	N.B. ad. 240.—Wood for building and cabinet makers' wood, wrought, if neither planed or otherwise prepared; telegraph poles, wrought, even impregnated.	
241	Veneers, of all kinds.....(fr. 5 00)	3 50
	Ad. 241.—Thin boards, the united thickness of four not exceeding one centimetre, are considered as veneers.	
	N.B. Ad. 241.—Veneers, even stained without figures cut out, or in relief (see also ad. 263, 264).	
242	Pieces for parquetry, of all kinds, finished:	
	Not glued .....(frs. 8 00)	5 00§
	N.B. Ad. 242.—The pieces of parquetry which are included in No. 242, imported from the Austrian frontier zone and from the Principality of Lichtenstein shall be admitted at the rate of frs. 3 per quintal, to an amount of 2,500 quintals per annum subject to proof of origin.	
243	Glued .....(frs. 14 00)	8 00§
244	Match wood and shavings for the manufacture of match boxes.....	0 30
	Ad. 244.—Alderwood, barked or split, rims for sieves. (N.B. ad. 286, 287.)	
245	Wooden boxes, of all kinds, for matches, even if covered with paper and provided with a surface for striking the matches .....(frs. 8 00)	6 00§
	Ad. 245.—Match boxes, of all kinds, also cardboard (see also ad. 1145).	
246	Other, in the rough	6 00
247	Sized, dyed, painted, printed &c.; covered or not with paper, with or without labels.....	12 00
	Ad. 247.—Cigar boxes of all kinds: of wood.	
248	Common material for packing dry articles, of soft wood (cases, packing cases &c.).....(fr. 2 50)	2 00
	Ad. 248.—Discs of thin wood which are placed between cheeses; wood wool in cord shape; common packing material, new or used, of wood not planed, for dry articles, and parts of such material, *e.g.*, cases, casks &c. in shooks or put together; used paint barrels, whole or in shooks.	
	N.B.—Are only admitted as packing casks those of soft wood, not planed, wood wool prepared for dressing wounds (see ad. 1161).	
249	Naves and felloes for wheels, shafts; not finished, merely sawn or split .....(frs. 1 50)	1 00§
	Ad. 249.—Wood in blocks for making shoemakers' lasts.	

‡ Austria-Hungary, frs. 0 50.
‖ Austria-Hungary, frs. 0 85.
§ Austria-Hungary, for No. 240 1·40 frs., No. 242 5 frs., No. 243 8 frs., No. 245 6 frs. and for No. 249 1 fr.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
250	Manufactures of wood of all kinds, not otherwise mentioned, in the rough, even planed; not put together.....(frs. 4 00)	3 50
	Ad. 250.—Christmas trees of whatever height, with stands of rough wood, painted, carved or ornamented (see also ad. 220, ad. 229, 230 and ad. 1160); spindle wood for clock makers; thin boards for brushes, cut to size; rough-hewn gun stocks; resonant wood, planed; (rough see ad. 235-237); wooden bungs for casks; walking and umbrella sticks, roughly shaped; staves, rough hewn, planed, not fitted, without grooves (fitted, see No. 256); boot and shoe trees; heads for casks, not cut round, not fitted; boards, dovetailed, planed or not; boards and laths, planed; boards and laths, without iron work, excepting those of oak, cut in sizes for a particular use (excepting boards not planed for common packing cases or casks), even partly fitted, such as small cases, boxes &c. (chocolate boxes, cigar boxes &c.), boards for roofing tiles, formed wholly or in part of planed laths. (rough see ad. 235, 237); wooden heels (in other materials see ad. 190, 191); wooden soles in the rough.	
251	Carpenters' work, finished, even with fittings of iron work or glass:	
	Plain, not veneered, rough .....(frs. 15 00)	10 00
	Ad. 251.—Battens for picture frames, furniture, hangings &c., with plain rough moulding, rough, not veneered (other, see No. 272, 274); list for door frames and wooden wares, with plain rough moulding, rough, not veneered (other, see No. 252).	
252	Other (veneered, with mouldings, carved, painted, sized, varnished, waxed, polished &c.) (frs. 35 00)	25 00
	Ad. 251, 252.—Wood stands for casks, wood staircases and railings, carpenters' benches, windows and window frames, door frames, wooden blinds finished.	
	N.B. ad. 251, 252.—Roller blinds of wood, even with metal fittings, are dutiable according to degree of finish, under Nos. 251, 252, even if combined with textile manufactures. Blinds of this kind are not regarded as moulded for the reason that each of the lists of which they are composed are hollowed in order that they may better fit into one another.	
253	Wooden utensils n. o. m., with or without metallic mountings .....(frs. 20 00)	12 00
	Ad. 253.—Wooden utensils n.o.m. without ironwork are dutiable at the rate of 12 frs. per quintal.	
	N.B. ad. 253.—Rakes, forks, spoons, shovels, picks, dishes &c.; handles for shovels, forks, picks, brooms; wooden clothes pins, with or without springs.	
254	Lard tubs	8 00
255	Petroleum and oil casks, used.....	Free
256*a*	Coopers' wares, fitted or not:	
	Without iron work, casks and barrels, with or without iron hoops.....(frs. 15 00)	6 00
	Ad. 256*a*.—Staves for casks, fitted, *i.e.*, ready to be mounted, with or without grooves, with or without inside bevelled edges (see also ad. 250); heads for casks, cut round, fitted; not fitted (see Ad. 250); casks and barrels, new or used; used oil barrels; casks made entirely of paper or cardboard; casks for packing.	
256*b*	Other .....(frs. 15 00)	12 00
	Ad. 256*b*.—Hoops and shapes for cheese.	
	With iron work .....(frs. 15 00)	12 00
257	Turners' wares, rough:	
	Reels .....(frs. 25 00)	10 00
	Other .....(frs. 25 00)	20 00
258	Other than rough .....(frs. 35 00)	25 00
	Ad. 257, 258.—Reels including those of papier-mâché, wood, or paper pulp; tool handles of wood, including those of papier mâché, wood or paper pulp (see also N.B. ad. No. 338-340); bottle-corking apparatus of turned wood (machines for corking bottles, see Nos. 892 and 894*c* 898*b*).	
	Joiners' wares, furniture and parts thereof (except wicker furniture and chairs of bent beech wood specified in No. 264*b*), solid or veneered, even if wholly or in part of bent wood:	
259	Plain, rough .....(fr. 25 00)	15 00
260	Other .....(fr. 35 00)	20 00
	Ad. 260.—Planes with or without irons; wire mattresses, covered or not.	
261	With moulding, beading, or chiselled rough ..... (frs. 45 00)	20 00
262	Other.....(frs. 55 00	25 00
	Ad. 261, 262.—Furniture with veneering shaped by stamping.	
263	Carved, inlaid, with mosaic work &c., unfinished (frs. 70 00)	40 00
264*a*	Other .....(frs. 80 00)	50 00
264*b*	Chairs of bent beech wood (frs. 25, 35, 45, 55, 70, 80 00)	15 00†

† Treaty with Austria-Hungary.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	N.B. ad. 264.—Non-upholstered seats of bent beech wood are solely included in this number.	
	Ad. 263, 264.—Veneered and carved with designs in relief (other see ad. 241), wooden statues.	
	Ad. 259-264.—Church furniture of all kinds; furniture covered with stuff; furniture brackets; étagères; wooden trays of 70 centimetres or more in length (if smaller they are included in fancy articles); large articles of furniture of wood, with turned parts.	
265	Upholstered, with or without trimming not covered .....(60%)	Duty on non-upholstered furniture increased by 50%.
266	Covered with materials of cotton, linen, jute, ramie or wool .....(70%)	Duty on non-upholstered furniture increased by 60%.
267	Covered with velvet, plush, silk &c. .....(100%)	Duty on non-upholstered furniture increased by 70%.
	Ad. 267.—Furniture upholstered with leather.	
	N.B. ad. 259-267.—New or used furniture.	
268	Fancy articles; cabinet makers' wares, cabinets for knick-knacks and for flowers, smokers' cabinets, small chests, jewel cases, boxes, &c.*:	
	Combined with textile materials, trimmings or upholstered .....(frs. 130 00)	50 00
	Other .....(frs. 130 00)	50 00
	Ad. 268.—Carved wood work of all kinds unless comprised in Nos. 263, 264.	
	N.B. ad. 268.—Small wooden photograph frames are dutiable as small wares under No. 1145.	
269	Cases for clocks and for musical boxes, even combined with other materials .....(frs. 30 00)	25 00
	Ad. 269.—Wooden boxes (cases) for phonographs.	
270	Wooden wares of all kinds, n.o.m. rough (frs. 30 00)	12 00†
	Ad. 270.—Wooden footwear in the rough, wooden soles finished; wooden strips for shoe pegs, rough, in rolls &c., for shoe-pegging machines.	
	N.B. ad. 270.—Blinds of plain wooden slats are included in this number.	
271	Others .....(frs. 50 00)	20 00‡
	N.B. ad. 271.—Blinds of wooden slats with coloured slats are included in this number.	
	Ad. 270, 271.—Curtain poles, curtain rings, knobs for ends of curtain poles, easels for painters &c. (except drawing room easels, which are to come under fancy goods); incubators, bird-cages, larders, mouse-traps, even combined with non-precious metals when the wood predominates in weight, models for tailors and dressmakers, even upholstered with paper or cloth, wooden skates (skis), wash boards for laundries, cramps with screws for wringers, venetian blinds, rattan blinds, stands for instruments, table mats, &c., of wooden slats or laths, whether furnished or not with thread or twine, &c., to hold them together, mandoline cases lined with stuff; wooden boxes for sample bottles; store ladders; wooden cases for musical instruments; wooden moulds for manufacturing cigars; carriage wheels not hooped; wooden footwear, other than in the rough, also with accessories of leather, felt, &c., such as leather straps, counters and the like (see ad. No. 201); wooden soles with leather straps; foundry models of wood.	
	Mouldings for frames:	
272	Prepared in white (white or other tint), plain, without ornaments .....(frs. 20 00)	18 00
273	Ornamented.....	30 00
274	Other.....(frs. 50 00)	40 00
	Ad. 272-274.—Lists for curtain poles, furniture, coffins, hangings and other similar purposes, grooved or not, are dutiable as battens for pictures.	
	Frames for mirrors and pictures:	
275	Prepared in white (white or other tint), plain, without ornaments.....	30 00
276	Ornamented.....(frs. 50 00)	45 00
277	Other.....(frs. 75 00)	50 00
	Ad. 277.—Frames painted, varnished, bronzed, gilt, carved, &c. (see also ad. Nos. 701 and 1145).	
	Ad. 275-277.—Curtain poles finished.	
	Basketmakers' wares (see Class VII. F.).	
	Furniture of basket work:	
278	Of wicker, hazel wands, &c.....(frs. 20 00)	15 00
279	Of other materials not combined with textile materials..... (frs. 50 00)	30 00
280	Combined with textile materials or stuffed (frs. 80 00)	60 00
	Ad. 278-280.—Furniture of basket work is held to include all articles with frame work representing the characteristics of basket work, such as tables, étagères, flower and music stands, seats, &c.	
	Brushmakers' wares:	
281	Wood for brushes, roughly shaped even pierced with holes.....(frs. 8 00)	6 00
	Ad 281.—Brush wood, rough, perforated.	
282	Finished ..... (frs. 50 00)	30 00
283	Paint brushes of all kinds.....(frs. 30 00)	15 00
	Ad. 283.—Paint-brushes of animal hair.	
	Other wares even combined with other materials:	
284	Steel wire brushes.....(frs 50 00)	20 00
	Other rough.....(frs. 50 00)	35 00
285	Sized, polished, varnished, &c.....(frs. 100 00)	65 00
	Ad. 284, 285.—Brush wares, even combined with horn, ivory, indurated caoutchouc, &c.	
286	Sieves, with frames rough or merely sized; with bottom of plaited wood, of iron or steel wire, rough or coated with zinc, of copper or brass wire	15 00
287	Other.....	40 00
	Ad. 286, 287.—Sieve bottoms and rims for sieves are subject to duty according to component material and kind (see also ad. No. 244).	
	VI.—PAPER AND PRODUCTS OF THE GRAPHIC ARTS.	
	A.—Primary Materials for the Manufacture of Paper.	
288	Rags of all kinds except those for manure; old ropes and other waste for the manufacture of paper, waste paper, &c.....	Free
	Ad. 288.—Paper cuttings used for packing.	
	Fibrous materials for the manufacture of paper:	
289	Obtained by chemical process (wood pulp, wood sawdust,), wet or dry rags in pulp ....(frs. 2 00)	1 50
	Ad. 289.—Red charcoal (pulverized wood).	
290	Obtained by chemical process, cellulose, straw pulp, &c., wet or dry, unbleached.....(frs. 3 00)	1 75
291	Bleached.....(frs. 3 50)	2 25
	N.B. ad. 289-291.—Fibrous paste in the form of paper or cardboard is only admitted under these numbers when the sheets are perforated previous to their importation in such manner that they are unserviceable either as cardboard or paper, wood fibres, not prepared for surgical bandages, *i.e.* not impregnated, &c. (prepared, see ad. No. 1161).	
	B.—Paper and Cardboard not Printed.	
	1. Not having undergone any additional process since manufacture:	
292	Grey paste board; straw and wood paste board, leather board, &c. .....(frs. 7 00)	1 00‡
	Ad. 292.—Paste board in sheets less than 0·5 of a square metre in area, is included under No. 330.	
	N.B. ad. 292.—Vulcanized fibre in sheets, slabs &c. fibrous material in the form of cardboard, not perforated, pasteboard trimmed on one or both edges.	
	N.B. ad. 292.—Cardboard weighing up to 400 grammes inclusive per sq. metre, see N.B. ad. 292-297.	
293	Packing paper, rough on both sides, weighing from 100 to 400 grammes inclusive per square metre .....(frs. 10 00)	5 00
294	Not otherwise mentioned, including oiled packing paper .....(frs. 15 00)	7 00
	Ad. 293, 294.—Fibrous material in the shape of unperforated paper (see also N.B. ad. 289-291).	
295	Corrugated paper.....(frs. 10 00)	8 00
296	So-called "patent packing" and similar paper (frs. 10 00)	8 00
	Ad. 296.—Paper one side of which is not only tarred but is also furnished with a coarse tissue.	
	N.B. ad. 296.—By "patent packing" is understood packing paper tarred on one side and lined on the other with coarse stuff, and also tarred paper with intercalated tissue.	
297	Tarred paper..... (frs. 12 00)	8 00
	Ad. 292-297.—400 grammes per sq. metre is considered to be the limit of weight distinguishing packing paper (Nos. 293-297) from paste board (No. 292) in such a manner that goods weighing up to 400 grammes inclusive, are included with packing paper, whilst those weighing over 400 grammes are considered as being pasteboard. Glass, sand-paper and emery paper are included with goods manufactured with emery (Class VIII. No. 630); paper and cardboard, asphalted, weighing 400 grammes or less per sq. metre.	
298	Blotting paper and blotting cardboard, filter paper, whether folded up for filtering or not (frs. 18 00)	10 00
299	Tissue paper weighing 25 grammes or less per sq. metre.....(frs. 15 00)	10 00
	N.B.—Tissue paper weighing more than 25 grammes per sq. metre is included, according to condition, under Nos. 298 or 301-302.	
	Ad. 299.—Cigarette paper weighing 25 grams. or less, in rolls or whole sheets not cut (cut, see ad. No. 330).	

* Indicates, for statistical purposes, at No. 268, the value of the goods in addition to the net weight.

† Italy, 20 frs. ‡ Italy, 40 frs.

‡ Treaty with Austria-Hungary.

VI.—PAPER AND PRODUCTS OF THE GRAPHIC ARTS—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Printing and manuscript paper, note paper, and drawing paper:	
300	Of one colour, weighing from 45 to 55 grammes per sq. metre, containing wood (paper for newspaper printing)	8 00
301	Other.....(frs. 15 00)	10 00
	Ad. 301.—Leather paper, smooth, not shagreened (see also ad. No. 306 *c/e*).	
302	Of more than one colour.....(frs. 18 00)	13 00
303	Cardboard weighing per sq. metre from 200 to 300 grammes inclusive.....(frs. 16 00)	12 00
304	More than 300 grammes..... (frs. 20 00)	12 00
	N.B.—Paper weighing less than 200 grammes per square metre is included under (Nos. 300-302).	
	Ad. 303-304.—Press board.	
	N.B. ad. 303-304.—By cardboard mentioned in these numbers, is understood the cardboard formed of several layers of paper glued together; cardboard formed of a single layer is not included in these numbers.	
	N.B. ad. 293-304.—Paper and paste board merely cut into bands of 25 centimetres or upwards in width, including same in rolls, not otherwise worked: according to quality and kind.	
	2. Having undergone some additional process since manufacture:	
305	Paper and cardboard ruled .....(frs. 20 00)	12 00
	Ad. 305.—Music paper; paper laid; paper with the name of the manufacturer or purchaser watermarked by pressure (see also Ad. Nos. 316-317: watermarks other than those mentioned in Nos. 316 317 and obtained by dandy rollers are not taken into consideration for the purposes of duty).	
306*a*	Cardboard, coated with chalk or covered with chalk coated paper..... (frs. 25 00)	8 00
	b. Worked in colour, with impressed designs (frs. 25 00)	10 00
	c. Paper and cardboard, coated with chalk on only one face, worked in colours, plain.. (frs. 25 00)	10 00
	d. Coated with chalk on only one face, not worked; coated with chalk on both faces, or covered with chalk coated paper, crinkled, perforated, gummed paper; photographic paper not sensitized .....(frs. 25 00)	15 00
	e. With impressed designs (shagreened, watered, embossed, &c.)	10 00†
	N.B. ad. 305-306.—Paper of the kinds enumerated above with graphic sign is dutiable according to kind under Nos. 312-18.	
	Ad. 306 *c/e*.—Chalk cardboard; straw paste board, glazed; paper with coloured, gilt, black, &c., borders or edges; chalk paper; crape paper; leather paper (article having the appearance of shagreen and manufactured from agglutinated textile fibres; for smooth leather paper, see ad. No. 301); fancy papers and foresheet paper of all kinds imitating cork, wood, porcelain, satin, silk, &c., gilt and silver paper, glazed paper.	
307*a*.	Oiled paper, paraffine coated paper, tracing paper, waxed paper .....(frs. 30 00)	20 00
	b. Tin foil paper.....(frs. 30 00)	5 00
	c. Parchment paper and its imitations..(frs. 30 00)	10 00
	**d.* Paper chemically prepared and sensitized paper.....(frs. 30 00)	20 00
	Ad. 307*d*.—Paper chemically prepared for photographers and other purposes, sensitized paper ("Celloindin-papier") with iodide, chloride of silver, &c., not sensitized (see ad. 306*d*.); albuminized paper; fly killing paper; litmus paper; indigo paper; carbon paper.	
308	Paper and cardboard cut in strips not more than 25cm. wide, in rolls or not ....(frs. 25 00)	16 00
	Ad. 308.—Festooned bands of paper for cupboard shelves, &c., paper strips for telegraphic apparatus, lavatory paper in blocks, rolled into bands, and perforated, or simply enclosed in paper.	
	N.B. ad. 308.—Octavo letter paper is not to be treated as "paper cut up" under this number.	
309	Paper and cardboard made up for retail sale (frs. 40 00)	25 00
	Ad. 309.—Note cards, letter paper, &c., without envelopes: in boxes, in printed paper envelopes, or other similar coverings each containing 200 cards or sheets at most, are dutiable under this number.	
310	Cardboard covered with natural coloured paper (frs. 15 00)	8 00
311	Paper not otherwise mentioned combined with tissues .....(frs. 20 00)	16 00
	Ad. 292-311.—In these numbers are also included festooned bands of paper for cupboard shelves, &c., in combination with tissues and the papers and cardboards of the kinds mentioned when bearing the manufacturer's trade or water mark.	

† Treaty with Austria-Hungary.

* Indicates, for statistical purposes, at No. 307*d*, the value of the goods in addition to the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	C.—Printed Paper and Cardboard.	
	N.B.—More particularly job printing, picture post cards, advertisements, posters of all kinds, placards, labels, &c.	
	Paper and cardboard:	
312	*Printed or lithographed in a single colour: In loose sheets or pamphlet form ..(frs. 80 00)	30 00
313	*Bound or framed..... (frs. 100 00)	40 00
	Ad. 312, 313.—Fortune-telling bills printed.	
314	*In more than one colour, in loose sheets or pamphlet form..... (frs. 150 00)	35 00
315	*Bound or framed.....(frs. 200 00)	45 00
	Printed by a process other than typographic or lithographic (phototypes, photogravures, engravings on copper, steel &c.):	
316	*In loose sheets or pamphlet form ..(frs. 250 00)	50 00
317	*Bound or framed ....(frs. 300 00)	65 00
	Ad. 312-317.—Commercial advertisements in the form of books; railway tickets, printed (when non-printed see ad. No. 330); chromo-lithographic cards, with or without text; coloured congratulation, advertisement, menu, &c. cards (except playing cards); picture post-cards, including those of large patterns; illustrated commercial catalogues, excepting catalogues for booksellers, for dealers in artistic objects or music (see ad. 321-323); printed covers for holding papers (see also ad. Nos. 321, 323, and 331); decalcomanias; transfer labels, for bottles, &c.; pasteboard sheets, with drawings, for toy buildings; printed forms; poster time-tables, illustrated (see also ad. Nos. 324-327); business directories of no artistic or literary value, only used for advertising purposes, address books of hotels; profile models; paper bows for funeral wreaths, printed; oleographs the size and character of which render them unfit for pictures (otherwise they are classed in Nos. 326, 327), such as oleographs to be pasted on match, glove or bonbon boxes, &c.; prospectuses, also in pamphlet form, &c., excepting booksellers' prospectuses, and music catalogues (see ad. 321, 323); paper bags, envelopes, caps, cornets; bottle envelopes, of paper, printed, &c. (For others, see ad. Nos. 331 and ad. 332, 333; these numbers also include congratulation, menu, advertisement &c. cards of paper or cardboard, whether or not tied up by tape, ribbon &c. of textile materials.)	
	Ad. 316-317.—Paper with watermarks obtained by pressure or by means of dandy rollers when such watermarks have the character of advertisements or are intended to substitute printing proper (see also ad. No. 305).	
318	*Cut pieces of cardboard for mounting photographs &c. .....(frs. 40 00)	30 00
	Ad. 318.—Photographic cards, with or without the name of the photographer.	
319	*Playing cards	120 00
	Ad. 319.—Fortune-telling cards.	
320	Wall paper .....(frs. 35 00)	12 00
	D.—Books, Reviews, Prints (Booksellers' Wares and Products of the Graphic Arts).	
321	Printed books	1 00
	Ad. 321.—Notices (prospectuses) referring to booksellers and the graphic arts, of all kinds, calendars in book form (almanacks) bound or not, calendars glued on cardboard and block calendars (see No. 337, note books with calendars, see No. 335); newspaper catalogues without agenda (with agenda, see ad. 335), catalogues of booksellers and of dealers in art objects of all kinds, postage stamp catalogues, railway time-tables in book form, books bound in any manner, printed book covers and wrappers for despatching books (for other than for books see ad. 312-317, 323, 331), books of rates for the transport of goods by railway.	
322	*Maps and charts.....	1 00
	Ad. 322.—Atlases, bound in any manner, maps and charts, whether mounted or not in cases (portfolios), with lists, rings &c.	
323	Music	1 00
	Ad. 323.—Notices (prospectuses), music catalogues of all kinds and printed envelopes for the same (for other envelopes, see ad. Nos. 312-317, 321, 331); music bound in any manner.	
	N.B. ad. 321-323.—Printed books, maps and charts, and music, are included under these headings, even when bound or in portfolios of any kind. Printed books with pictures, and books of pictures of all kinds; also catalogues of booksellers and of dealers in art objects and newspaper catalogues without agenda, are dutiable under No. 321.	

* Indicates, for statistical purposes, at Nos. 312-319 and 322, the value of the goods in addition to the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Prints, engravings:	
324	*Photographs, unframed	5 00
325	" framed.....(frs. 75 00)	65 00†
326	*Other, unframed	5 00
	Ad. 326.—Prints and engravings in stretchers.	
327	*Other, framed .....(frs. 75 00)	65 00†
	Ad. 327.—Backgrounds for photographs and theatrical performances; embroidery, drawings or models; illustrated poster timetables for foreign transportation companies (other see Nos. 312-317), religious pictures, models for drawings and paintings, postage stamps for collections, views.	
328	*Paintings, unframed	5 00
	Ad. 328.—Paintings in stretchers; theatrical side scenes, painted, whether on wooden stretchers or not.	
329	*Paintings framed.....(frs. 75 00)	65 00
	Ad. 328, 329.—Paintings on china, stoneware, or similar ceramic materials	
	N.B. ad. 326-329.—Pictures and paintings which come within the acceptation of art works are admitted free if proved to be intended for public churches, museums &c., on compliance with the customs formalities.	
	E.—Bookbinders' Wares and Wares of Cardboard.	
330	Boxes for packing, cardboard tubes not covered, printed or not: cardboard cut out for boxes, whether folded or not or slightly cut for facilitating folding.....(frs. 50 00)	25 00
	Ad. 330.—Cut railway tickets of all kinds, not printed (printed, see also ad. 312-317), cardboard cut into sheets less than 0.5 sq. metre in surface (see also N.B. ad. 292); cigarette paper cut (see also ad. No. 299).	
	N.B. ad. 330.—This heading includes common manufactures of cardboard, even with plain metal hinges or with tinplate fittings, but not covered or lined inside with paper, *e.g.*, assorting boxes for use in shops.	
	N.B. ad. 330.—The text of the Law runs: "Boxes and cartons for packing purposes, tubes of cardboard, uncovered, not printed." "By packing boxes referred to in this number are meant boxes of which one side only is closed by gum, hooks, &c., whereas all the other sides are obviously shut by the actual construction of the box."	
331	Paper bags and capsules .....(frs. 50 00)	30 00
	Ad. 331.—Capsules, cornets, bags of paper: not printed (when printed see ad. Nos. 312-317), covers for briefs, &c. not printed (when printed see ad. Nos. 312-317, 321, 323), paper envelopes for bottles not printed (when printed see ad. Nos. 312-317); paper for cakes, perforated, &c., not printed; paper napkins, cut to size without a trade name printed thereon: coffin ornaments of all kinds of cardboard cut out and goffered, made of a single piece (when of several pieces, No. 338*b*).	
332	Envelopes, open packed .....(frs. 60 00)	30 00
	Ad. 332.—Letter envelopes not printed, in common cardboard boxes containing more than 200.	
333	Envelopes in boxes, caskets, &c. with or without note paper..... (frs. 80 00)	40 00
	Ad. 332, 333.—Envelopes of all kinds not printed (printed, see ad. 312-317).	
334	Cardboard and paper for Jacquard looms	20 00
335	Commercial books, agenda books &c. ..(frs. 80 00)	40 00
	Ad. 335.—Albums (see also 338*a* and ad. 340*a*/*b*), writing books; albums for postage stamps, even with illustration of the different kinds of stamps: newspaper catalogues with agenda (without agenda, see ad. No. 321); blocks for sketches; note books with calendars.	
	N.B. ad. 335.—All books used for writing, copying, drawing, pasting &c.	
336	Book covers .....(frs. 80 00)	40 00
337	Calendars stuck on cardboard and block calendars (frs. 80 00)	35 00
	Ad. 337.—Calendars in book form (see ad. 321); blocks for leaf calendars.	
	Bookbinders' wares and cardboard wares n.o.m.:	
338	Ornamented with paper and cardboard:	
	a. Albums for pictures and cards ..(frs. 100 00)	20 00
	Ad. 338*a*.—Picture and card albums referred to in this number are admitted at the rate of 20 frs. even with trifling ornaments of material other than paper.	
	b. Other .....(frs. 100 00)	50 00
	Ad. 338*b*.—Hat boxes and packing of all kinds in paper and cardboard, cardboard targets; prints, engravings, in passepartouts; etchings, engravings in mats.	
339	Bobbins of paper or cardboard for spinning mills .....(frs. 35 00)	30 00
340*a*	*Ornamented with silk, lace, artificial flowers &c.; paper flowers .....(frs. 250 00)	120 00

* Indicates for statistical purposes, at Nos. 324-329 and 340 *a*, the value of the goods in addition to the net weight.
† Treaty with Austria-Hungary.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Ad. 340*a*.—Picture and card albums covered with silk &c.; artificial wreaths of paper; garlands of paper.	
340*b*	*Other .....(frs. 250 00)	50 00
	Ad. 340*b*.—Picture and card albums covered with leather or with tissue of wool, linen or cotton.	
	Ad. 338*b* and 340 *a* and *b*.—Shades including those combined with common metals, mica &c.; cardboard boxes (see also No. 330); blotters; paper lanterns (Venetian); portfolios for music or business papers; cigarette paper prepared for retail sale, gummed or stitched together in the form of booklets, with paper or cardboard cover (see also ad. 299 and 230).	
	N.B. ad. 338-340.—Bobbins of papier mâché are dutiable under Nos. 257-258 as wooden bobbins; other manufactures of paper mâché, *i.e.*, trays, boxes, buttons, insulating material, are included under the headings of the general tariff referring to the articles which bear most resemblance to them in the matter of use.	
	VII.—TEXTILE AND PLAITING MATERIALS—MADE-UP GOODS.	
	N.B.—Mixed yarns, tissues, plaits, coverings, carpets, ribbons and trimmings are unless otherwise stipulated, dutiable as articles manufactured wholly of the component material subject to the higher duty.	
	However, in the classification for tariff purposes of tissues, coverings, carpets, ribbons, and trimmings, ordinary borders (hems, stripes, selvages &c.), threads or narrow strips marking the separating line between the several pieces; as well as ornamental threads which, though repeated at regular intervals appear only at intervals far apart and are of relatively very slight importance, are not taken into account either, even though they may be composed of more highly taxed materials.	
	Tissues, coverings &c. embroidered, of all kinds, are, unless otherwise specially stipulated, dutiable as embroidery according to the nature of the material upon which the embroidery is worked, whatever be the nature of the thread used for embroidering. Tissues less than 35 centimetres wide are dutiable as ribbons.	
	Preliminary note ad. VII. A D.—The simplest manner to discern the difference between the fibres from animal produce (wool, silk, &c.) and vegetable fibres (cotton, flax, hemp, jute, &c.) is by combustion. To obtain a reliable result, it is necessary to free the fibres, by boiling, from any other heterogeneous substance, such as size, gum, colour, grease, &c. and also to free them from any dye by treating them in a weak solution of muriatic acid. Pure and dry vegetable fibres burn rapidly and are completely reduced to ashes, whilst animal fibres (wool, silk, &c.) carbonize without burning, curling themselves into small black knots and giving forth an odour of burning horn.	
	A.—Cotton.	
341	Cotton, raw	Free.
	Ad. 341.—Gun cotton in flakes.	
342	Bleached, dyed &c.	0 60
	Ad. 342.—Cotton carded in layers, not gummed (see also Nos. 345, 346).	
343	Kapok (vegetable down).....	0 60
344	Cotton waste, carded or not, not in layers	Free
	Ad. 344.—Cotton thread waste for cleaning machinery.	
345	Cotton wadding, bleached chemically pure ..... (frs. 40 00)	20 00
	Ad. 345.—Cotton wadding, impregnated or not, prepared for dressing wounds is classed in No. 1161; cotton and cotton waste, bleached chemically pure.	
346	Other	5 00
	Ad. 346.—Oakum carded in layers.	
	Yarn: Single, unbleached or boiled:	
347	Up to and including No. 19, English	16 00
348	From No. 20 to 119 inclusive.....	20 00
349	No. 120 and above.....	7 00
	Ad. 347-349.—Cotton thread, bleached or steamed, with parallel strands.	
	Single cotton yarns, grey or damped may be admitted under No. 349 as yarns of No. 120 and above, even if all or part of the yarn is below No. 120, provided that the yarn is declared for duty under No. 349 and that the consignment does not contain any yarn below No. 117.	
	Single twist of two or more strands:	
350	Up to and including No. 19.....	20 00
	Ad. 350.—Cotton thread unbleached, single twist, of two strands, gassed: up to No. 19 inclusive.	

* Indicates for statistical purposes, at No. 340*b*, the value of the goods in addition to the net weight.

VII.—TEXTILE AND PLAITING MATERIALS—MADE-UP GOODS—contd.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
351	From No. 20 to 119 inclusive	25 00
	Ad. 351.—Cotton thread, unbleached, single twist, of two strands gassed: of No. 20 up to No. 59 inclusive: N.B. ad. 351.—Single twist yarns, Nos. 40 to 60 inclusive, of 5 or 6 strands, are included in No. 353.	
352	No. 120 and above	18 00
353	Single twist, Nos. 40 to 60 inclusive, of 5 or 6 strands	15 00
354	Single twist, of two strands, gassed, No. 60 and upwards	9 00
	N.B. ad. 347-354.—In the determination of the number of the yarns, the English numbers will be taken as the rule:	
	No. 19 English = No. 16 Metrical system.	
	,, 20 ,, = ,, 17 ,, ,,	
	,, 40 ,, = ,, 34 ,, ,,	
	,, 60 ,, = ,, 51 ,, ,,	
	,, 119 ,, = ,, 101 ,, ,,	
	,, 120 ,, = ,, 102 ,, ,,	
355	Repeatedly twisted, unbleached.....	40 00
356	Bleached, glazed, mercerised..... (frs. 10 00)	Duty on yarns, unbleached, boiled or gassed, with an addition of 8 frs. per quintal.
357	Dyed, printed .....(frs. 20 00)	Duty on yarns, unbleached, boiled or gassed, with an addition of 10 frs. per quintal.
	Ad. 347-357.—Cotton yarn on cops and on bobbins cross-wound.	
358	Imitation vicuna yarns	20 00
	N.B. ad. 347-358.—Cotton yarns in skeins, in packages of from 2½ to 5 kilogs., cotton yarns for weaving on bobbins.	
359	Made up for retail sale (on reels in balls, and skeins folded in flat layers—double yarn, English knitting yarn &c.) ....(frs. 70 00)	50 00
	Ad. 347-359.—Cellulose yarn, viscose yarn, with cotton core (when without cotton core, see ad. 416).	
	N.B. ad. 359.—The following are considered as made up for retail sale:	
	a. All cotton yarns of two or more strands included under 350-2 and 354-7 of the tariff, in skeins other than those obtained on the common yarn-windle, of 560 or 1120 turns to 1.3714 metres, namely 768 or 1536 metres per skein.	
	b. All cotton yarns included under No. 353, in skeins wound (*écidés*) in a manner other than is commonly used for embroidery, of 666 turns to 2.3 metres, namely 1532 metres per skein.	
	c. All imitation vicuna yarns, of four or more strands, in skeins, weighing less than 100 grammes with or without sub-divisions, also those in skeins with sub-divisions weighing less than 100 grammes, regardless whether the dividing yarn is knotted on each sub-division or continues passing only between the sub-divisions.	
	Tissues: Plain or twilled:	
	Unbleached or creamed:	
360	Weighing 12 kilogs. or more per 100 square metres	30 00
361	Weighing from 6 to 12 kilogs. per 100 sq. metres.....	10 00
	Weighing less than 6 kilogs. per 100 square metres:	
362	Having less than 20 threads in a square of 5 mm. side	20 00
363	Having 20 threads or more in a square of 5 mm. side	50 00
	N.B. ad. 360-363.—Warp and woof counted together. In tissues of double or twisted yarn each thread is counted separately.	
	Ad. 360-363.—Cotton tissues, unbleached or creamed, rendered waterproof only on one side by sizing.	
	N.B. ad. 360-363.—To ascertain whether unbleached and creamed cotton tissues weigh 6 kilogs. more or less, and more than 12 kilogs. per 100 square metres, the following formula may be employed:	
	k = the weight of the piece of tissue.	
	l = the length in metres, and	
	b = the width in centimetres of the piece of tissue.	
	$\frac{k \times 10.000}{l \times b}$ = kilogs. per 100 square metres.	
	Example:	
	A piece of cotton tissue 92 centimetres in width and 73 metres in length, weighing 3.92 kilogs. the weight per 100 square metres will be:	
	$\frac{3.92 \times 10,000}{73 \times 92} = \frac{39,200}{6,716} = 5.84$ kilogs. per 100 square metres, &c., &c.	
364	Bleached, mercerised or impregnated	50 00
	Ad. 364.—Tulle bleached (unbleached and semi-bleached see No. 373).	
365	Dyed .....(frs. 70 00)	50 00
366	Printed .....(frs. 80 00)	60 00
	Woven of dyed threads:	
367	Plain or twilled .....(frs. 80 00)	60 00
368	Other.....(frs. 90 00)	65 00
	Ad. 367-368.—Tissues of cotton in combination with threads of gold real or imitation.	
	Figured, such as piqués, damasks, dimities, lustres, blinds (*storen*): tissues striped, checked &c.; so-called corkscrew tissues, drills; "*finettes*": towels, table-cloths, &c. with or without fringes, without bordering all round:	
369	Unbleached .....(frs. 70 00)	60 00
	Ad. 369.—Cotton tissues figured: creamy.	
370	Other.....(frs. 90 00)	65 00
	Ad. 369.370.—Under Nos. 369, 370 are to be included, in addition to the kinds of tissues specially enumerated in the text of the headings, tissues which do not show a fundamental weave which is entirely simple, as well as tissues with a simple fundamental weave, but which show more than eight threads in a single plan of the weave.	
	N.B. ad. 369, 370.—Toilet linen, bath and other towels &c., in the piece (uncut); bows for wreaths, without needlework or embroidery. Tissues manufactured with more than 5 lifting blades, come under figured tissues.	
371	Velvet ..... (frs. 30 00)	10 00
	N.B. ad. 371.—Cotton tissues, velvety, bleached or not, are included in this number.	
372	Broché (except tulle)	60 00
373	Tulle (plain, even semi-bleached)	4 00
	Ad. 373.—Tulle (spotted nets) unbleached or semi-bleached.	
	N.B. ad. 373.—Tulle bleached (see No. 264).	
374	Broché ..... (frs. 60 00)	45 00†
	Ad. 374.—Tulle, broché even festooned.	
375	Lace tissues (bobbinet) ..... (frs. 60 00)	45 00†
	Ad. 374, 375.—Curtains, blinds, lambrequins, and similar articles of tissues included in Nos. 374, 375 pay the duty on these tissues even if they are edged with braid or furnished with a scalloped edge embroidered by machine, and separated by insertion with all-round border.	
376	Feather-stitched ("plumetis")	60 00
	Ad. 360-376.—Tissues of cotton fluted in the piece.	
377*a*	Bookbinders' percaline, plain ..... (frs. 45 00)	30 00
377*b*	With design (shagreened, watered or impressed designs &c.) ... .(frs. 45 00)	15 00§
	N.B. ad. 377.—Bookbinders' percaline is held to include cotton or linen tissues, dyed, sized, goffered or not (moleskin, triège, &c.)	
378	Coverlets (bed and table covers, &c.), with all round border:	
	Without needlework or trimmings, even with fringes made in the weaving or simply knotted (frs. 80 00)	65 00
	Ad. 378.—Coverings with fringes simply knotted or run on to the edges of the tissue, also cotton pocket handkerchiefs, not hemmed, with all round border, are dutiable under this number.	
	N.B. Ad. 378.—Coverings with spun hems ("Umwurf") without other needlework; bed, table and kitchen linen made of cotton, having only sewn hems or spun hems ("Umwurf") on the borders.	
379	With trimmings or needlework .....(frs 90 00)	75 00
	Ad. 379.—Coverings having only sewn hems, or spun hems ("Umwurf") on the borders, are dutiable as coverings without needlework.	
	N.B. ad. 378, 379.—Coverings made with cotton waste: bed, table and kitchen linen are dutiable under No. 378 or 379 according to kind; kitchen cloths of cotton, cut out.	
380	Shawls, scarfs, neckerchiefs, ties, &c. (woven) (frs. 90 00)	75 00
	Ad. 380.—"Baschlicks," "lavallières": woven.	
381	Ribbons and tape .....(frs. 100 00)	45 00
	Ad. 381.—Woven tapes; ribbons and tapes even combined with real or imitation gold or silver threads; advertising tapes.	
382	"Barmen" braid for the manufacture of straw hats and for the plaiting industry* ..... (frs. 45 00)	20 00
	Ad. 382.—Under this number are dutiable all braids similar to Barmen braid, and used for the same purpose.	
383	Other* .....(frs. 100 00)	45 00

† Treaty with France.
§ Treaty with Austria-Hungary.
* Indicates, for statistical purposes, at Nos 382 and 383, the value of the goods in addition to the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
	Ad. 382, 383.—Tapes made on the "passementerie" loom, or on the braiding machine, trimmings also combined with gold or silver thread, real or imitation.		
	N.B. ad. 383.—Cotton lace made on the "passementerie" loom is dutiable under this number.		
	Embroidery:—Of crochet work, made by hand or machine with one or more needles, with or without applied work:		
384	Curtains (blinds, window curtains,* &c.) (frs. 150 00)	100	00
385	Other crochet embroidery (handkerchiefs, scarfs, collars, &c.)* ....(frs. 150 00)	100	00
	Feather-stitched embroidery ("plumetis"), made by the ordinary embroidering machine, or by the shuttle loom, with or without applied work:		
386	Trimmings (bands and insertions)*..(frs. 150 00)	100	00
387	Tulle embroidery* ....(frs. 150 00)	100	00
	Ad. 387.—Chemical embroideries (embroidered lace).		
388	Other feather-stitched embroidery [fancy articles and dresses ("spécialités et robes")]* (frs. 150 00)	100	00
	Ad. 388.—Galloons, figures, handkerchiefs, &c.		
389	Embroidery, hand-made* ....(frs. 150 00)	100	00
	Ad. 389.—Embroideries even combined with common or precious metals.		
390	Lace, valenciennes, woven*	10	00
	Ad. 390.—Woven cotton lace of all kinds.		
391	Other* ....(frs. 150 00)	100	00
	Ad. 390, 391.—Lace, whether combined or not with precious or common metals.		
392	Felted cotton tissues ....(frs. 60 00)	40	00
	Ad. 392.—Felted tissues are endless tissues, such as woollen cylinder covers, similar to felt, drying felts, &c., for the manufacture of wood pulp, strawfibre, cellulose and paper.		
393	Waxed cloth and oilcloth, for packing (frs. 10 00)	8	00
	Ad. 393.—Only oilcloth, plain, of a single colour, having at most 13 threads per sq. of 5 mm. side may be admitted as oilcloth for packing purposes.		
394	Oilcloth for furniture, &c.; waxed taffetas .... (frs. 30 00)	15	00
	Ad. 393-394.—Pegamoid, "pluviusine."		
395	Cork carpets (linoleum)	20	00
	Ad. 395.—Paper pulp, impregnated, figured, for floor or stair covering; plates of plaited rushes covered with painted sail cloth or "triège," for the manufacture of trunks; wall and other linings of linoleum (Lincrusta).		
	B.—Flax, hemp, jute, ramie, &c.		
396	Flax, hemp, jute, ramie (China grass), Manilla, hemp, and other similar textile materials and their wastes, raw, boiled, stripped or hackled, dressed, bleached, dyed, &c....	Free	
	Ad. 396.—Turf fibres for dressing wounds, not prepared, *i.e.*, not impregnated (impregnated, see ad. 1161).		
	N.B. ad. 396.—Oakum; wastes of flax and hemp.		
	Yarns from textile fibres mentioned in No. 396:		
	Unbleached: Single:		
	Of linen, hemp, ramie:		
	Up to No. 5 English inclusive:		
397*a*	Of hemp .... (frs. 4 00)	3	00
397*b*	Of linen and ramie	4	00
398*a*	Of linen above No. 5 up to No. 24 English, inclusive; yarn of hemp and ramie above No. 5 English....	8	00
398*b*	Of linen, No. 25 English and above.... (frs. 8 00)	2	00†
399*a*	Of jute .... (frs. 2 00)	0	50
399*b*	Of other materials mentioned in No. 396	2	00
	N.B. ad. 397-399.—Ropemakers' thread of single strand.		
	Boiled, lyewashed, creamed, bleached:		
400	No. 41 and over; linen yarn, No. 25 up to No. 40 English, inclusive ....(for No. 25 up to No. 40 inclusive, frs. 11 00)	2	00
401	Other ....(frs. 11 00)	9	00
402	Dyed, printed	15	00
403	Twisted ....(frs. 17 00)	14	00
	Ad. 397-403.—Yarn of linen, &c., on cops and on bobbins, cross wound, weighing more than 200 grammes.		
404	Made up for retail sale on reels, in balls, skeins, &c. (frs. 60 00)	45	00†
	Ad. 404.—All yarn of flax, &c., of two or more strands, on skeins weighing 200 grammes and less, with or without sub divisions, as also those in larger skeins with sub-divisions weighing 200 grammes or less, whether the dividing thread be knotted on each lea or whether it be continuous, passing simply between the leas, shall be regarded as put up for retail sale.		
	Tissues from textile fibres mentioned in No. 396:		
	Unbleached having less than 9 threads to the square of 5 millimetres side:		
405	Of jute.... (frs. 4 00)	1	50

* Indicates, for statistical purposes, at Nos. 384-391, the value of the goods in addition to the net weight.

† Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
406	Other ....(frs. 10 00)	6	00
407	9 to 12 threads inclusive.... ...(frs 20 00)	10	00
408	13 to 20 threads inclusive....(frs. 45 00)	35	00
409	21 to 35 threads inclusive ....(frs. 90 00)	50	00
410	More than 35 threads ....(frs. 150 00)	55	00
	Ad. 405-410.—Buckram (packing cloth with thick sizing) unbleached.		
	Ad. 405, 407-410.—Tissues of jute, in lengths, cut out for sacks.		
		Duty on unbleached tissues with	
411	Boiled, lye-washed, creamed, bleached (50 %)	an addition of 30	%
411*a*	Impregnated .... (50 %)	,, 10	%
412	Dyed, printed....(35 %)	,, 25	%
413	Woven of dyed yarn....(35 %)	,, 25	%
	Ad. 409-413.—Damask, cut handkerchiefs without embroidery, plush, blinds of linen cloth without needlework (see ad. Nos. 557-559).		
	N.B. ad. 405-413.—(1) For the purpose of assessing duty on tissues presenting alternately close-woven and open-woven parts, the average number of threads is taken. This number is arrived at by counting the threads in warp and weft between two points which are regularly reproduced in warp and weft in the design of the tissue; by reducing this number of threads to the proportionate number in 5mm. of the breadth of the design; and by adding together the results obtained for the warp and weft. In tissues woven of double or twisted threads, each single thread is separately counted. In the determination of the final result fractions of a thread are ignored.		
	(2) Linen pocket handkerchiefs with all round border, neither hemmed nor embroidered, are dutiable under Nos. 406-413 according to their degree of manufacture.		
	Linen batiste ("sheer linen") having 21 threads or more per sq. of 5mm. each side, undressed, not made up for retail sale		
414	Unbleached, boiled, lye-washed, weighing 9 kilos or less per 100 sq. metres	10	00
415	Bleached, weighing 6 kilos or less per 100 sq. metres	10	00
	Ad. 405-415.—Warp and weft are counted together. In tissues of double or twisted yarn each thread is counted separately.		
416	Tulle, plain or broché; unbleached, bleached, dyed, printed	60	00
	Coverings (bed covers, table covers, &c.), with all round borders:		
417	Without needlework or trimming, even with fringes made in weaving, or merely knotted .. (frs. 80 00)	70	00
	Ad. 417.—Coverings with fringes merely knotted or run on to the edge of the tissue are dutiable under this number.		
418	With needlework or trimming ....(frs. 120 00)	85	00
	Ad. 418.—Coverings having only a sewn or woven hem ("Umwurf") are dutiable as coverings without needlework.		
	N.B. ad. 417, 418.—Bed, table, and kitchen linen are dutiable under No. 417 or 418 according to kind; toilet linen (bath and other towels), of linen, hemp, &c.; bed, table and kitchen linen made of flax, having only sewn hems or spun hems ("Umwurf") on the borders, are included in number 417; kitchen cloths of hemp, linen, &c. cut out.		
419	Ribbons and tapes....(frs. 100 00)	40	00
	Ad. 419.—Ribbons and tapes, even combined with real or imitation gold or silver threads.		
420	Trimmings*....(frs 100 00)	40	00
	Ad 420.—Trimmings and tapes made on the embroidery loom, whether combined or not with real or imitation gold or silver thread.		
421	Embroidery*....	150	00
	Ad. 421. Embroideries, whether combined or not with common or precious metals.		
422	Lace*	150	00
	Ad. 422.—Linen lace, even combined with common or precious metals.		
	Ropemakers' wares:		
423	Rope, cables....(frs. 20 00)	12	00
	Ad. 423.—Oakum twine for caulking ships, impregnated or not; cord bands, cut to lengths, even dyed, for binding sheaves.		
424	Nets ....(frs. 70 00)	35	00
	Ad. 424.—Nets of all kinds, of hemp, jute &c. such as marketing, bird catching, horse, &c. (for hair nets see ad. 539, 543, 545).		
425	Other....(frs. 40 00)	30	00
	Ad. 425.—Padding for doors or windows; spool-made bags of hemp twine &c. (when sort of nets: item 424); small cords of cotton less than 8 mm. in thickness, for spinning-loom spindles (see also ad. 903); rope halters, rope-makers' wares made with the spool.		
	Ad. 423-425.—A diameter of 8 mm. may be taken as the approximate limit between rope liable to the duty of frs. 12, and the other rope-makers' wares dutiable at frs. 30, so that, as a general rule, only articles of 8 mm. or more must be treated as rope.		

* Indicates, for statistical purposes, at Nos. 420-422, the value of the goods in addition to the net weight.

VII.—TEXTILE AND PLAITING MATERIALS—MADE-UP GOODS—contd.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
	N.B. ad. Nos. 397 to 404 and 425.—To distinguish yarns (Nos. 397 to 404) from cord and twine (No. 425), it is to be observed that in commerce yarns are generally in skeins, whilst cord and twine are in balls and packets.		
426	Sacks	20	00
	N.B.—In order to be included in No. 426 of the Tariff, sacks must be such as are used to transport merchandise such as cereals, malt, flour, salt, plaster, cement, &c. Sacks of smaller sizes employed for household purposes, &c., are dutiable as Made-up Articles, according to component material, under Nos. 557-559.		
	Ad. 426.—Used sacks.		
427	Girths (frs. 40 00)	30	00
	Ad. 427.—Belts (girdles), with or without buckles, halters of jute.		
428	Hose (pipes) (frs. 40 00)	30	00
	Ad. 428.—For hose combined with india-rubber see Nos. 518 and 522.		
	Mats and carpets made of the textile materials enumerated in No. 396, even with all-round borders or fringes:		
429	Common (not woven)	15	00
430	Woven of jute	35	00
431	Others	50	00
	C.—Silk.		
432	Cocoons	Free	
433	Silk-worms' eggs*	,,	
434	Silk waste: floss silk, noils of carded waste silk, imperfect cocoons, &c.	,,	
	Ad. 434.—Waste of silk, unbleached or dyed; waste derived from the twisting of dyed silk.		
435	Combed	,,	
	Ad. 435.—Floss silk, combed=combed silk.		
	Silk and floss silk for weaving, unbleached:		
	Not thrown:		
436	Silk, raw	,,	
	Ad. 436.—Raw silk, double or not.		
437	Floss silk	,,	
	Ad. 437.—Floss silk, unbleached, double or not.		
	Thrown:		
438	Silk (organzine) (frs. 7 00)	,,	
	Ad. 438.—Twisted raw silk (hair).		
438a	Tram	7	00
439	Floss silk	7	00
	Dyed:		
440	Silk*	16	00
441	Floss silk*	16	00
	Ad. 440, 441.—Silk, and floss silk: scoured.		
442	Waste (organzine and tram)* (frs. 7 00)	3	00
	Ad. 442.—Wastes and refuse of cords and floss silk, dyed.		
	Ad. 436-442.—Silk for machine knitting under control.		
	Silk and floss silk for sewing, embroidering and trimming:		
443	Unbleached* (frs. 75 00)	7	00‡
444	Dyed*	100	00
	Ad. 444.—Silk and floss silk for sewing &c. boiled.		
445	On reels, or cards, in balls or skeins, &c. (prepared for retail sale)* (frs. 120 00)	90	00
446	Artificial silk*	Free	
	Ad. 446.—Viscose yarn, without cotton core (with cotton core, see ad. 347-359); artificial silk waste.		
	Wares made of silk, and artificial silk:		
	In the piece:		
447a	Bolting cloth* (frs. 150 00)	100	00§
447b	Other (frs. 150 00)	100	00
	Ad. 447b.—Crepe, muslin, plush, tulle, velvet, tissues of silk, floss silk and artificial silk, unbleached, white, dyed, printed siz d, &c.		
448	Cut and hemmed, except coverings* (frs. 200 00)	120	00
	Ad. 448.—"Baschliks," shawls, scarves, fichus, mufflers, "lavallières," opera cloaks, &c. woven.		
449	Ribbons* (frs. 300 00)	100	00
	Ad. 449.—Ribbons and tapes, even combined with gold or silver thread, real or imitation.		
450	Trimmings* (frs. 300 00)	100	00
	Ad. 450.—Trimmings and tapes made on the "passementerie" loom or on the braiding machine, even combined with gold or silver thread, real or imitation.		
451	Embroidery* (frs. 300 00)	180	00
	Ad. 451.—Embroidery, even combined with common or precious metals, lace embroidered.		
452	Lace* (frs. 300 00)	180	00
	Ad. 452.—Lace, even combined with common or precious metals, lace, woven or made on the braiding machine.		
	Coverings (bed covers, table covers &c.), of silk, floss silk, artificial silk, with borders:		
	Coverings without needlework or trimming, even with fringe made in weaving or merely knotted:		

* Indicates, for statistical purposes, at Nos. 433 and 440-452, the value of the goods in addition to the net weight.
‡ Treaty with France.
§ Italy, 120 frs.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
453	Coverings in *pettenuzzo* with warp of cotton* (frs. 100 00)	50	00
	Other	100	00
	Ad. 453.—Coverings with fringes merely knotted or run on to the edge of the tissue are dutiable under this number.		
454	With needlework or trimming*	200	00
	Ad. 454.—Coverings having only sewn or spun hems ("Umwurf") are dutiable as coverings without needlework.		
	N.B. ad. 453, 454.—Dish cloths of silk waste, cut out.		
	D.—Wool.		
	Wool:		
455	Raw, washed, dyed	Free	
456	Waste (flock, noils)	,,	
457	Sliver (trait)	,,	
	Ad. 455-457.—Hair o the camel, rabbit, goat, beaver, &c.		
	N.B. ad. 457.—Combed wool=sliverwool(*trait*).		
458	Artificial (frs. 2 50)	0	30
	Ad. 458.—Artificial wool dyed or not; milled wool.		
459	Wadding (woollen)	7	00
	Ad. 459.—Carded wool (in layers), glued or not.		
460	Yarn: Unbleached:		
	Of carded wool:		
	Single (frs. 8 00)	6	00
461	Of several threads (frs. 10 00)	6	00
	Of combed wool:		
462	Single (frs. 12 00)	6	00
463	Of several threads (frs. 15 00)	8	00
464	Woollen yarn, gassed (frs. 18 00)	12	00
	Bleached, dyed, printed, &c.:		
	Of carded wool:		
465	Single (frs. 20 00)	16	00
466	Of several threads (frs. 22 00)	18	00
	Of combed wool:		
467	Single (frs. 25 00)	14	00
468	Of several threads (frs. 30 00)	20	00
469	Of alpaca, mohair and camel hair* (frs. 5 00)	2	00
	Ad. 460-469.—Woollen yarn on cops and on bobbins cross wound.		
470	Woollen yarns made up for retail sale (on reels, in balls or skeins, &c.) (frs. 60 00)	35	00
	Ad. 470.—The following shall be considered as put up for retail sale: *a.* All woollen yarns in skeins weighing less than 50 grammes, with or without sub-divisions; *b.* All woollen yarns in hanks, with sub-divisions weighing less than 50 grammes each, without distinguishing as to whether the dividing thread is knotted at each skein or runs continuously throughout, simply passing between the skeins.		
	All woollen yarns in hanks sub-divided into skeins weighing 50 grammes or more each, also those in undivided hanks each weighing 50 grammes or more shall, according to kind, be classed under Nos. 460-469.		
	Tissues:		
	Unbleached:		
471	Of yarn of carded wool (frs. 60 00)	30	00
472	Of yarn of combed wool (frs. 90 00)	60	00
473	Gassed stuffs for embroidery*	10	00
	Woollen tissues, bleached, dyed, printed, woven of dyed yarn (tissues of yarn of carded or combed wool):		
474	Weighing more than 300 grammes per square metre (frs. 140 00)	75	00
475	Weighing 300 grammes or less per square metre:		
	a. Zanella and serge for lining, from 138 to 142 cm. inclusive, in breadth (frs. 180 00)	30	00
	b. Other (frs. 180 00)	100	00
	Ad. 474, 475.—Shawls and scarfs in the piece (not cut), woven. (See also No. 483).		
	N.B. ad. 474, 475.—For the formula employed in calculating the weight per square metre, see N.B. ad. 360 363.		
	Ad. 471-475.—Tissues of wool, even with paper glued on one face.		
476	Worsted shag stuff called "Krimmer" (Astrachan)*	40	00
	Ad. 476.—Sealskins (tissues of half-wool napped)		
477	Lastings, for the manufacture of boots and shoes	8	00
	Ad. 477.—Lastings: unbleached or dyed.		
478	Cloth list	4	00
	Coverings (bed covers and table covers, &c.) with borders:		
479	Without needlework or trimming, even with fringes made in weaving or merely knotted (frs. 80 00)	40	00
	Ad. 479.—Woollen tissues in the piece for coverings.		
	N.B. ad. 479.—Coverings with fringes merely knotted or run on to the edge of the tissue are dutiable under this number.		
480	With needlework or trimming (frs. 90 00)	60	00
	Ad. 480.—Woollen coverings, galloon edged; woollen coverings composed of two pieces sewn together (travelling rugs &c.)		
	N.B.—Coverings having only sewn hems or spun hems (Umwurf) are dutiable as coverings without needlework (No. 479).		

* Indicates for statistical purposes, at Nos. 453, 454, 469, 473 and 476 the value of the goods in addition to the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Carpets and rugs:	
481	Not woven like velvet, without fringes or needlework other than sewn hems or spun hems (Umwurf).....(frs. 60 00)	30 00
482*a*	Carpets and rugs not woven like velvet, with warp of twisted unbleached woollen yarn and weft of dyed woollen yarn, with fringes made in weaving and merely knotted ....(frs. 100 00)	25 00§
	N.B. ad. 482*a*.—The rate of 25 frs. only applies to carpets and rugs, specimens of which have been deposited at the Custom-house.	
482*b*	Other.....(frs. 100 00)	50 00
	Ad. 481, 482.—Woollen tissues for carpets and rugs in the piece.	
483	Shawls, scarfs, ties, fichus &c. woven..(frs. 180 00)	100 00
	Ad. 483.—"Baschliks," "lavallières," woven. N.B. ad. 483.—Shawls and scarfs woven; when in the piece see ad. 474, 475.	
484	Ribbons .....(frs. 180 00)	65 00
	Ad. 484.—Ribbons and tapes, whether combined or not with real or imitation gold or silver threads.	
485	Trimmings* .....(frs. 180 00)	65 00
	Ad. 485.—Trimmings and tapes made on the "passementerie" loom or on the braiding machine, even combined with real or imitation gold or silver thread.	
486-487	Embroidery and lace*.....(frs. 180 00)	100 00
	Ad. 486-487.—Embroidery and lace, even combined with common or precious metals.	
488	Felted woollen tissues .....(frs. 100 00)	75 00
	Ad. 488.—Felted woollen tissues are endless tissues, such as felt-like woollen cylinder covers, drying felts, &c. for the manufacture of wood pulp, straw fibre, cellulose and paper.	
489	Felt stuffs.....(frs. 40 00)	25 00
	N.B.—By stuffs of felt ("feutres de drap") are only meant light felt stuffs, as supple as other tissues, simply fulled and not woven, such as for articles of clothing, skirts, jackets, shoes, &c.	
	Manufactures of felt, without needlework:	
490	Hat shapes of hair felt.....(frs. 100 00)	55 00†
491	,, of woollen felt .....(frs. 50 00)	30 00†
	Ad. 490-491.—Only shapes the final application of which is still uncertain are to be treated as hat shapes, hat shapes of which the exterior border has not been cut.	
492	Other unbleached .....(frs. 30 00)	25 00
	Ad. 492.—Felt wadding covered with paper, for cartridges; pieces of stuffs for soles, made from cloth refuse, agglutinated by pressure.	
493	Bleached, dyed, printed .....(frs. 60 00)	40 00
	Ad. 492-493.—Wares of felt with needlework, are dutiable as finished articles of wool, see Nos. 548, 551 and 559.	
	Ad. 493.—Felt printed with oil colour.	
	Ad. 492-493.—Felt blankets, felt carpets; stiffened felt (beer felt), and generally all thick felt not as supple as stuffs, felt stuffs.	
	Ad. 489, 492, 493.—Tissues and articles of felt, without needlework, even with paper glued on one face.	
	E.—Animal hair of all kinds, not specially mentioned, and human hair.	
494	Human hair*	50 00
495	Wigmakers' wares and wares of human hair*	100 00
	Ad. 495.—Hair wigs, for dolls.	
	Horse and buffalo hair:	
496	Raw*	Free
	Ad. 496.—Raw horse hair and buffalo hair shall cover all hair which is not sorted, hair uncleaned and consequently retaining the smell of the stable, whether or not bound in bunches, of one or several colours.	
497	Cleaned, spun, prepared, done up in bunches* (frs. 25 00)	20 00
498	Tissues and other wares of horse hair, pure or mixed, not included under No. 511*.....	80 00
	Ad. 498.—Horse hair flesh gloves without needlework; window blinds of horse hair, mounted or not.	
499	Hogs' bristles, sorted and in bunches*.....	2 00
500	Animal hair, n.o.m*	Free
	Ad. 500.—Refuse of animal hair; cows' and calves' hair, &c., raw or cleaned; (for hair of the camel &c. see N.B. ad. 455-457) bristles, raw, not assorted.	
501	Felts, carpets, horse rugs, made of animal hair, included under No. 500 or of similar materials of inferior quality*.....(frs. 20 00)	15 00
	Ad. 501 Horse blankets made of animal hair included in No 500, or of similar materials of commoner quality, whether mixed or not with artificial wool or woollen waste.	

§ Treaty with Austria-Hungary.
* Indicates, for statistical purposes, at Nos. 485-487 and 494-501, the value of the goods in addition to the net weight.
† Treaty with Servia.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c
	F.—Straw, cane, rush, wood-shavings, &c.	
	Assorted straw, rattans, bast, reeds, rushes, rice straw, rice roots, sorghum, esparto (alfa), cocoanut fibres, palm-leaf, sea-grass, vegetable hair, wicker, wood shavings, &c.:	
	Raw:	
502*a*	Assorted straw, bast, reeds of the country, rice straw, rice roots, sorghum, esparto, cocoa-nut fibre, palm leaves &c	Free
	Ad. 502*a*.—Teasels; straw strips, raw; rice roots, washed and scrubbed.	
502*b*	Rattan, rushes, Spanish and other reeds, wicker, wood shavings	,,
	N.B. ad. 502*b*.—Wood shavings for clarifying wine (see ad. No. 236); chips for manufacturing boxes (see No. 244).	
502*c*	Seaweed, vegetable hair	,,
	Dyed, bleached, varnished, bronzed, peeled, split, spun, woven twisted:	
503*a*	Assorted straw, bast, reeds of the country, rice straw, rice roots sorghum esparto, cocoa-nut fibre, palm leaves &c .....(frs. 1 50)	1 00
	Ad. 502*a* and 503*a*.—Mexican hemp; linden bark (*tille*); fibres of aloes, raffia, piassava; vegetable fibre; imitation horse-hair.	
	N.B. ad. 502*a* and 503*a*.—Matupa=pressed cocoa-nut fibre.	
503*b*	Rattan, rushes, Spanish and other reeds, wicker, wood shavings .....(frs. 1 50)	1 00
	Ad. 503*b*.—Canes for fishing rods.	
	Ad. 502*b*-503*b*.—Willow branches, shoots from 2 to 4 years, trimmed and cut; canes of all kinds, also for the manufacture of umbrellas, &c.; with or without roots of bamboo, wild cherry tree, rattan, &c., see also ad. No. 250, 579.	
503*c*	Seaweed, vegetable hair.....(frs. 1 50)	1 00
	Brooms:	
504	Of rice straw .....(frs. 15 00)	2 50
505	Of sorghum, with or without handles..(frs. 10 00)	2 50
505*a*	Other	10 00
	Ad. 505*a*.—Brooms of "rizette," with or without handle; brooms of piassava. N.B. ad. 505*a*.—Brooms of dead wood are included in No. 226.	
	Mats, carpets, &c. made of the materials enumerated in Nos. 502 & 503:	
506	Coarse, not ornamented	15 00
507	Other	25 00
	Ad. 506-507.—Envelopes for bottles; plaited rushes to substitute laths for covering ceilings and walls.	
508	Plaits, raw.....(frs. 2 00)	Free
	,, other	2 00
509	Hat shapes of the materials included under Nos. 502-503	20 00
	Articles, n.o.m., made from the materials enumerated in Nos. 502-503 (others such as fancy plait, also ironed, pressed &c. see No. 563).	
510	Not combined with other materials, coarse, not ornamented	20 00
511	Dyed, printed, ornamented, even if combined with other materials* .....(frs. 100 00)	60 00
	Ad. 511.—Manufactures of straw, &c. combined with horse hair, thread, tissues, &c.; school satchels of aloe fibre, coarsely embroidered.	
	N.B. ad. 510-511.—Baskets, panniers and chair seats, &c., made of other material than wicker, shavings or cane (for other baskets, see ad. 512-515; for chair seats of wood, see Nos. 259-267).	
	Basket-makers' wares without frame work:	
512	Rough or sized: Of wicker, not peeled..(frs. 8 00)	6 00
513	Of wicker, peeled, of wood shavings, of cane (frs. 25 00)	15 00
	Ad. 513.—Clothes dusting switches.	
	Other:	
514	Not combined with leather or textile materials (frs. 50 00)	30 00
515	Combined with leather or textile materials..... (frs. 120 00)	60 00
	N.B. ad. 512-515.—Baskets and panniers of wood shavings; travelling, market, bottle and clothes baskets; winnowing fans, crates, dossers, bakers' baskets &c.	
	G.—Caoutchouc and gutta-percha.	
	Caoutchouc and gutta-percha, pure or mixed:	
	Without internal layers of metals or tissues:	
516	In blocks, bulbs, and negroheads (raw caoutchouc); "Patent platten" not vulcanised; caoutchouc and gutta-percha waste	Free
517	In strips, sheets, plates, plugs, moulded articles, threads, balls, rods, &c. .....(frs. 5 00)	1 00
	Ad. 517.—Rings of caoutchouc, without internal layers of another material; joint rings of india rubber for w.c. piping.	
518	Hose, tubes, pipes..... .....(frs. 10 00)	5 00
519	Threads for elastic tissue	Free
520	Carpets for rooms and passages, mats, &c. (frs. 40 00)	20 00

* Indicates, for statistical purposes, at No. 511, the value of the goods in addition to the net weight.

VII.—TEXTILE AND PLAITING MATERIALS—MADE-UP GOODS—contd.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
	With internal layers of metals or tissues:		
521	Plates, rings, balls, strips, bands, &c ..(frs. 10 00)	5	00
	Ad. 517 and 521.—Vents, valves; blocks of caoutchouc for brakes; plates of caoutchouc.		
522	Tubes and pipes .....(frs 20 00)	8	00
	Ad. 522.—Hose and tubes of caoutchouc with metal joints.		
523	Transmission belts .....(frs. 30 00)	20	00
	Ad. 523.—Leather transmission belts of leather, see No. 185, others see No. 903.		
524	Carpets for rooms and passages, mats, &c. (frs. 40 00)	20	00
	Ad. 516-524.—Celluloid and articles of celluloid, except wearing apparel (see No. 556), and articles of celluloid classed under small wares, office requisites, &c. (see class xv.).		
525	Gummed tissues for industrial use, stuffs for cards, cylinder covers for printing, insulating materials	1	00
	Ad. 525.—Insulating stuffs and tapes of cotton, wool, linen, or silk, for electrical purposes, impregnated or combined with caoutchouc, &c.		
526	Rubbered stuffs (double stuffs) for cart tilts, &c.	30	00
527	Elastic tissues of all kinds, of caoutchouc, combined with cotton, wool, silk, &c.	40	00
	Ad. 527.—Elastic tissues for shoes, gloves, braces, garters, &c.		
528	Caoutchouc and gutta-percha applied upon tissues, or other materials, waterproof sheeting for sanitary purposes, rubbered on one or both sides .... (frs. 40 00)	30	00
529	Articles of caoutchouc and gutta-percha not otherwise mentioned..... ..... (frs. 40 00)	25	00
	Ad. 529.—Tissues prepared with caoutchouc or gutta-percha for making waterproof overcoats; clothing for labourers working in water; celluloid wreaths; rubber sponges; rubber balls for motor hooters; indiarubber treads for stairways; indiarubber shoes for ladders; moulded articles of india rubber, varnished, polished or prepared in any other way.		
	Ad. 516-529.—Galalith and manufactures of galalith; "stabilite" wares.		
	N.B. Ad. 517-529.—Articles of celluloid, except celluloid collars, &c. are dutiable as the corresponding articles of caoutchouc.		
	H.—Ready-made articles.		
	Note.—In the classification of made-up articles composed of various materials, the rate of duty leviable on the most highly taxed component part is imposed, unless such component part forms an insignificant part of the articles, or unless special provisions are made to the contrary. The material and condition of linings do not affect the classification of articles. Made-up articles cut out only are treated as finished articles. Ribbons, braids, galloons and other ornamental articles appliqued in a trifling proportion are included among the "insignificant parts," and do not accordingly affect the tariff classification of the articles.		
	Underclothing:		
	Of cotton, linen, ramie, &c.:		
530	Shirts .....(frs. 180 00)	90	00
	Ad. 530.—Shirts of knitted cotton, linen, &c., with front of cotton, linen or other tissue.		
531	Shirt collars, fronts, cuffs, &c. .....(frs 120 00)	50	00
	Other underclothing, except knitted goods and hosiery:		
532	Of cotton, linen, ramie, &c. .....(frs. 180 00)	90	00
	Ad. 532.—Pocket handkerchiefs of cotton or linen, hemmed, with embroidered monogram.		
533	Of silk .....(frs. 500 00)	225	00†
534	Of wool .....(frs. 200 00)	130	00
	Corsets, except those dutiable as knitted wares or hosiery:		
535	Of cotton.....(frs. 180 00)	100	00†
536*a*	Of linen .....(frs. 300 00)	100	00†
536*b*	Other .....(frs. 300 00)	190	00
	Hosiery and knitted wares, with or without needlework:		
	Of cotton, linen, ramie, &c.:		
537	Gloves .....(frs. 300 00)	60	00
538	Socks and stockings.....(frs. 150 00)	70	00
539	Other .....(frs. 150 00)	70	00
	Ad. 539.—Mantles for incandescent lighting, of textile materials of all kinds, not burnt (when burnt, see No. 1150); shirts of knitted cotton.		
	Of silk:		
540	Gloves* .....(frs. 500 00)	250	00
541	Socks and stockings* .....(frs. 400 00)	250	00
542	Other* ..... .(frs. 300 00)	250	00
	Of wool:		
543	Gloves ....(frs. 250 00)	75	00
544	Socks and stockings .....(frs. 200 00)	100	00
545	Other .....(frs. 200 00)	100	00
	Ad. 539, 542 and 545.—Corsets, hair-nets; also knotted; underclothing; knitted wares in the piece.		

† Treaty with France.
* Indicates, for statistical purposes, at Nos. 540-542, the value of the goods in addition to the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
	N.B. Ad. 537-545.—Hosiery includes, in addition to all hand-made knitted or crocheted articles, goods of all kinds made on the knitting machine, circular loom or on similar machines, &c., such as Cardigan waistcoats, shawls, gloves, jerseys, drawers, &c. Hosiery if embroidered or ornamented with lace is included under No. 552. Knitted or crocheted headgear such as children's bonnets &c. are included in these numbers, whereas knitted or crocheted *berets*, *i.e.* flat headgear of the well known characteristic form, are dutiable according to Nos. 560-562, be they or not furnished with leather or stiff lining or with peaks &c.		
	Clothing for men and boys:		
546	Of cotton, linen, ramie, &c. .....(frs. 150 00)	75	00
547	Of silk* .....(frs. 400 00)	225	00†
548	Of wool.....(frs. 300 00)	140	00
	Clothing for women and girls:		
549	Of cotton, linen, ramie, &c. .....(frs. 200 00)	90	00
550	Of silk* .....(frs. 500 00)	225	00†
551	Of wool .....(frs. 300 00)	150	00
	N.B. ad. 546-551.—Ready-made wearing apparel of stuffs combined with caoutchouc is dutiable according to the component stuffs		
552	Clothing for women and girls, embroidered; lace clothing*.....(frs. 500 00)	300	00
	N.B. ad. 552.—This number only applies to woven clothing for women and girls (excluding lingerie, ties, pinafores, &c.) and to hosiery of all kinds, embroidered or ornamented with lace. Articles which, by reason of either the small quantity or little value of the embroidery or lace on them, cannot be properly called articles of luxury, are dutiable under Nos. 539, 542, 545 or 549-551.		
	N.B. ad. 552.—This heading only applies to dresses and mantles for ladies and girls.		
553	Neck-ties of all kinds* ....(frs. 400 00)	250	00
554	Clothing, hosiery and knitted wares of all kinds, ornamented or lined with fur or feathers* (frs. 400 00)	225	00
	Ad. 554.—Gloves lined with fur, clothing of leather trimmed with fur (others see No. 178).		
555	Sacerdotal ornaments of all kinds, embroidered*..	400	00
556	Paper underclothing.....(frs. 60 00)	40	00
	Ad. 556.—Paper underclothing covered wholly or in part with cotton tissue, or with groundwork or internal layer of tissue of any kind, is dutiable under this number.		
	N.B. ad. 566.—Celluloid underclothing, see also ad. Nos. 516-524.		
	Made-up articles n.s.m., such as made-up curtains, draperies, "*lambrequins*," &c.:		
557	Of cotton, linen, ramie, &c.....(frs. 150 00)	90	00
	Ad. 557.—School satchels of hemp, linen, ramie, &c. coarsely embroidered.		
558	Of silk* .....(frs. 400 00)	225	00†
	Ad. 558.—Lamp shades of silk with wire frames.		
559	Of wool .....(frs. 250 00)	140	00
	Ad. 557-559.—Counterpanes, trimmed or not, are classed according to their kind as made-up articles not otherwise mentioned.		
	Ad. 557-559.—"Biais" edgings (*passepoils*), ruches and tissue collars of all kinds, with or without needlework; hand-bags of any kind of tissue; gloves made of all kinds of woven stuffs, sewn; foot cushions (poufs); window blinds, finished (see also ad. Nos. 409-413).		
	Caps of all kinds:		
560	Of fur, or trimmed with fur* .....(frs. 350 00)	200	00
561	Of silk* .....(frs. 400 00)	250	00
562	Other* .....(frs. 250 00)	150	00
	Hats not trimmed:		
563	Of straw, rattan, bast, &c.* .....(frs. 175 00)	130	00 (1)
564	Of hair felt* .....(frs. 250 00)	150	00 (2)
565	Of woollen felt* .....(frs. 175 00)	110	00 (3)
566	Other* .....(frs. 175 00)	150	00
	Hats wholly or partly trimmed:		
567	Of straw, rattan, bast, &c.*..... (frs. 250 00)	200	00
568	Of hair-felt* .....(frs. 375 00)	225	00 (4)
569	Of woollen felt* .....(frs. 300 00)	160	00 (5)
	Ad. 568, 569.—Firemen's helmets of hair felt or woollen felt.		
570	Other* ..... (frs. 275 00)	225	00
	N.B.—Hat shapes made of materials other than felt (see Nos. 490, 491) or straw, &c. (see No. 509), pay duty according to the material of which made and their condition.		
	N.B. ad. 570.—Firemen's hats & helmets: according to the component material and kind.		
	Furs, n.o.m. cut out and finished:		
571*a*	Of sheep and goat skin, except Mongolian, astrakhan and caracul* .....(frs. 350 00)	120	00†
571*b*	Other* .....(frs. 350 00)	200	00†

* Indicates, for statistical purposes, at Nos. 547, 550, 552-555, 558, and 560 to 571*b*, the value of the goods in addition to the net weight.
† Treaty with France.
The duties applicable to Italy for Nos. 563-565, 568, 569 are as follows:—(1) frs. 135 00, (2) frs. 160 00, (3) frs. 120 00, (4) for gents, frs. 270 00, for ladies, frs. 320 00, (5) for gents, frs. 200 00, for ladies, frs. 230 00.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Ad. 571 *a* and *b*.—Bands of feathers, for trimmings; all kinds of finished articles of fur, such as cloaks, capes, muffs, cuffs, boots, coverings, floor rugs, &c., lined, or with sewn on trimmings; skins with stuffed head; cut and fitted pieces of fur, *i.e.*, for muffs, boas, cuffs, bands for trimming, &c., with or without lining, tails of fur animals made up; not made up (see ad. Nos. 172, 173 and ad. No. 175); mantles of goat skin, with collar of fur. N.B. ad. 571 *a* and *b*.—Caps and berets of fur are dutiable according to No. 560.	
572	Artificial flowers of textile materials of all kinds combined or not with other materials* (frs. 400 00)	200 00
	N.B. ad. 572.—Artificial flowers made of materials other than textile pay duty according to the material of which they are made and their condition.	
	Ad. 572.—Bouquets called "Makart"; wreaths of immortelles; artificial palm leaves; natural herbs, flowers, leaves, plants, &c., dyed, varnished, impregnated with glycerine or otherwise artificially prepared (see also ad. 207 and 1162).	
573	Ornamental feathers* ..... (frs 500 00)	200 00
	Ad. 573.—Feathers of the heath-cock, heron, peacock and ostrich (ostrich feathers, raw, see ad. 156).	
574	Articles of fashion n.o.m.* ..... (frs. 400 00)	200 00†
	Ad. 574.—Feather boas of all kinds in real or imitation feathers (of spun silk twisted in chenille shape); ladies' hat shapes.	
575	Bedding (mattresses, eiderdowns, pillows, ready-made, trimmed) ..... (frs. 100 00)	60 00
	Umbrellas and parasols:	
576	Of silk ..... (frs. 200 00)	130 00
577	Other ..... (frs. 80 00)	60 00
	N.B. ad. 576, 577.—In discriminating umbrellas and parasols "of silk" from "others," the outside tissue shall alone be taken into consideration for the purposes of clearance. When the outside consists of a tissue of silk mixed with another textile material, the umbrella or parasol shall be deemed to be of "silk" dutiable under No. 576, provided that the rules of N.B. ad. Class VII. referring to the classification of mixed tissues, the material is to be assessed as tissue "of silk." Otherwise the umbrella or parasol is dutiable according to No. 577.	
578	Frames for umbrellas and parasols, finished, umbrella frames, with or without handles (frs. 25 00)	15 00
579	Component parts of frames for umbrellas and parasols, such as cups, ribs, stretchers, slides, plaques, clasps, tips for ribs, springs and ferrules ..... (frs. 10 00)	5 00
	Ad. 579.—Canes, walking and umbrella sticks, cut to length: without handle (see also ad. 250, and 502*b*, 503*b*); ferrules with or without points.	
	N.B.—Handles for umbrellas, parasols and walking sticks are dutiable under this number if they are not of precious metal, neither gilt nor silvered.	
	Walking sticks, canes, sticks for umbrellas and parasols:	
580	The handle being of the same material as the stick:	
	a. Sticks for umbrellas and parasols, without ferrules ..... (frs. 20 00)	5 00
	b. Walking sticks and canes	20 00
581	The handle being of a different material from the stick:	
	a. With handle of precious metal, or gilt or silvered	80 00
	b. Sticks for umbrellas and parasols, without ferrules ..... (frs. 80 00)	10 00
	c. Walking sticks and canes ..... (frs. 80 00)	50 00
	Ad. 580, 581.—Sword sticks.	
	N.B. ad. 579 581.—Handles of precious metals, or gilt or silvered, for umbrellas, parasols, and walking sticks, cases for umbrellas and parasols, as also parts of frames for the same n.o.m., are subject to duty according to the material of which composed and to their condition.	
	Covers for umbrellas and parasols, sewn together:	
582	Of silk ..... (frs. 300 00)	250 00†
583	Other ..... (frs. 180 00)	130 00†
584	Cart tilts, awnings ..... (frs. 50 00)	40 00
	Ad. 584.—Tent awnings of sail cloth, even with eyelets, cords &c.; life saving cloth and bags for fire brigades, with sewn leather straps, loops &c.	
	VIII.—MINERAL SUBSTANCES.	
585	Road metal, gravel; sand, in bulk	Free
	Ad. 585.—Refuse plaster; sand for industrial purposes, such as pottery and tile works, foundries, glassworks &c., artificial stone factories, &c.	

* Indicates for statistical purposes, at Nos. 572, 573 and 574, the value of the goods in addition to the net weight.
† Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	N.B. ad. 585.—1 cubic metre of sand = 15 quintals.	
586	Paving stone, rough	Free
587	,, ,, shaped	0 05
588	Quarry stone, rough	Free
	Ad. 588.—The only stone included in this heading is such stone as presents no regular shape, *i.e.* which has not been subjected to any process of manufacture before importation, and which can only be used for common masonry.	
589	Squared by hewing or ashlar (rubble)	0 05
	Ad. 589.—This number includes stones squared by hewing or ashlar without carving or relief work; stones which show such work are included under No. 591 *a* and *b*.	
	N.B. ad. 589.—Tufa is included in this number.	
	Building stone, rough, or merely dressed or sawn:	
590	Soft, such as sand stone, Savonnieres, Morley, St. Just and similar stone	0 20
591*a*	Hard: Marble of crystalline texture, granite, syenite, porphyry, capable of being polished (frs. 0 50)	Free
591*b*	Other hard building stone ..... (frs. 0 50)	0 30
	Ad. 590, 591.—Stone blocks, rough, coarsely hollowed for founts, &c.	
	N.B. ad. 590, 591.—1 cubic metre of stone = 25 quintals.	
	Slabs of stone, including marble and granite, rough split, sawn, having a thickness of:	
592	From 4 to 15 centimetres inclusive	1 00
593	Less than 4 centimetres	1 50
	Stone-cutters' and stone-workers' wares:	
594	Not moulded, not ground	1 50
	Ground or polished:	
595*a*	Of soft or semi-hard stone, not weighing up to 2,000 kilos. per cubic metre ..... (frs. 4 00)	2 50†
595*b*	Other	4 00
	N.B.—Merely chamfering is not considered as moulding, but grooving and rabbeting is held to be so.	
	Ad. 595 *b*.—Slabs (tiles) and plates of plaster or cement, incrustated with marble fragments (mosaic), ground or polished.	
	Mouldings, not ground:	
596*a*	Of soft or semi-hard stone, not weighing up to 2,000 kilos. per cubic metre ..... (frs. 4 00)	3 00†
596*b*	Other	4 00
	Ground or polished:	
597*a*	Of soft or semi-hard stone, not weighing up to 2,000 kilos. per cubic metre ..... (frs. 6 00)	5 00†
597*b*	Other	6 00
598	With ornaments	8 00
	Ad. 598.—The following is to be treated as ornamental work; work having foliage, rosettes, medallions or geometrical figures, excluding such works as have figures of men, or animals (see No. 600—"Sculptors' wares").	
	Ad. 594-598.—As stone cutters' wares are considered (their weight not being taken into account) all stone slabs, wrought, of all shapes and sizes, grave-stones, crosses, chimney-pieces, slabs for washing purposes, steps, bases and capitals for columns, turned; brackets, fountain basins &c., even with ornaments and foliage, also other articles of marble not included in "Sculptors' wares" (see ad. 600).	
	Note.—As stone-cutters' "not moulded" are to be considered only such plain manufactures as are cut in straight lines and with, at the most, a plain curved edge. The presence of rabbets, grooves, mouldings, cornices &c. or curved lines involves payment of duty under Nos. 596*a*-597*b*.	
	Stone-cutters' wares, moulded or not, with ornaments, are dutiable under No. 598.	
	Sculptors' work:	
599	Statues roughly shaped*	4 00
600	Other*	10 00
	Ad. 600.—Are considered as sculptors' productions, whatever be their weight and size, only artistic reproductions of human and animal figures, be they in the shape of statues (not including unfinished statues), or in the form of bas-reliefs; also vases flower and fruit baskets &c. exceeding 20 centimetres in height, width or length; similar articles of 20 centimetres or less shall be dutiable according to the component material and quality.	
	N.B. ad. 600.—Statues classed as artistic articles, are admitted free of duty, if proved to be destined to public purposes (museums, churches &c.) on an application being previously made to the proper direction of customs.	
601	Casts and moulded articles of plaster, sulphur, carton-pierre, papier-maché, cement &c. (not included under No. 1145*) ..... (frs. 10 00)	7 00

† Treaty with France.
* Indicates, for statistical purposes, at Nos. 599-601, the value of the goods in addition to the net weight.

VIII.—MINERAL SUBSTANCES—con.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Ad. 601.—Maps in relief; cement figures (statues, figures of animals, vases &c.); statues and statuettes, figures for churches and candelabra, tombstones, architectural ornaments, artistic and ornamental articles, "nature morte," of galvano-bronze (articles moulded of plaster and covered with a galvanoplastic coat of copper or bronze).	
602	Millstones	0 50
	Ad. 602.—Millstones, also those with weighing box, hoops and catch holes, without axes. N.B.—Stones, hewn in the shape of millstones, shall pay duty as such.	
603	Grindstones, not mounted on frames	0 50
	Ad. 603.—Grindstones, natural or artificial, except those of emery, unmounted (mounted, see ad. 893).	
604	Whetstones* (frs. 0 50)	Free
	Ad. 604.—Whetstones with or without handle; knife, &c., stones for sharpening oilstones (Arkansas, Levant, &c.), touch stone.	
605	Lithographic stones, without drawings or writing (frs. 0 50)	Free
	Ad. 605.—Lithographic stones without drawings or writing, not mounted (mounted, see ad. 890).	
606	Lithographic stones with drawings or writing, mounted or not* (frs. 30 00)	10 00
607	Slates for roofs: (frs. 2 00)	1 50†
	N.B.—Slates classed as slates for roofs must not exceed 60 × 40 centimetres in measurement.	
608	In slabs or tables	4 00
	Ad. 608.—Slate blackboards, unframed. N.B.—School slates (see No. 1156).	
609	Clay, potters' clay; fire clay; china clay (kaolin), and raw mineral earths and substances n.o.m., even if calcined, washed or ground	Free
	Ad. 609.—"Agalithe" (or asbestine, silicate of magnesia, used in paper-mills as a substitute for kaolin or china clay): bauxite (a mixture of hydrate of alumina and hydrate of iron oxide and also silica), crude or ground; chamotte clay, in powder; china clay; dolomite; fossil dust; felspar; fluor-spar; marl; "nematolithe;" phosphate of lime for cattle food; borocalcite; fragments and waste of bricks, broken in small pieces; silicate of alumina; marble dust; quartz in powder. N.B.—1 cubic metre of clay, &c. = 20 quintals.	
610	Limestone and gypsum, not calcined	Free
611	Gypsum, calcined or ground (frs. 0 60)	0 35†
	Ad. 611.—Gypsum in the paste and phosphate of gypsum. N.B. ad. 610, 611.—Sulphate of lime=gypsum, plaster.	
612	Lime, fat, in lumps	Free
613	,, ground	0 20
614	,, hydraulic; trass (frs. 0 70)	0 60
615	Scoriæ, blast furnace, raw	Free.
616	,, granulated; slag wool	0 30
617	,, ground	0 60
	Cement:	
618	Roman cement (frs. 1 00)	0 80†
	Ad. 618.—Roman cement in lumps as taken from the kiln ("Roman Cement-Klinker"). N.B.—Roman cement, distinctive character: Yellow to brownish colour, rapid action, hardens in 15 to 20 minutes.	
619	Portland cement	1 00
	Ad. 619.—Portland cement in lumps as taken from the kiln ("Portland Cement-Klinker"). N.B.—Portland cement, distinctive character: Gray approaching to green, hardens slowly, is about one-third heavier than Roman cement.	
620	Cement of scoriæ and Puzzualana cement, and all other cements n.o.m.	1 00
	Ad. 620.—Scoriæ lime ("Schlackenkalk"); "Purimachos" cement and powder (for mending and joining): insulating cement, composed of ground cement and saw-dust or cork parings; "Krater-dinas" fire cement (for making mortar to be used in refractory masonry); infusorial earth mixed with tar water, oil and cow's hair used for covering boilers; lignolithe.	
	Wares of cement (except moulded wares, see No. 601), such as building stones, tiles for flooring and roofing, pipes &c.:	
621	Rough, without ornaments	0 60
	Ad. 621.—Paving tiles of concrete (cement, sand and gravel); slag bricks; porous bricks (made of pumice stone, sand and lime); steps for stairs, of cement, rough, not ornamented.	
622	Ornamented, coloured, shaped, polished (frs. 3 00)	2 00
	Ad. 622.—Paving tiles of cement with glass surface; paving tiles of cement, slated.	
623	Reed boards (plaster run on to reeds in a board-shaped mould), magnesite boards and other similar building materials n.o.m., even in slabs, &c.	4 00

* Indicates, for statistical purposes, at No. 604 and 606, the value of the goods in addition to the net weight.
† Treaty with France

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Ad. 623.—Slabs called "Eternit"; building stones of plaster and wood saw dust: paper stone ("Papierstein"), material made from magnesite, used in the construction of incombustible walls and roofs; wooden boards coated with asphalt: "Xylolithe" (a composition of clay and wood saw dust), in blocks &c. for pavements; slabs of fibrocement (slabs of cement and asbestos): bricks so-called "Duro" (building material made of gypsum, wood shavings, cork and vegetable fibres).	
624	Cork bricks; paving tiles &c. of corkstone for building (frs. 12 00)	2 00
	Pumice stone, silex, cryolite, magnesite, bath bricks, washed sand, emery, steatite, tripoli, Viennese lime (chaux de vienne):	
625	In receptacles of all kinds weighing more than 5 kilos.	0 50
626	Weighing 5 kilos. or less (frs. 5 00)	3 00†
	Ad. 626.—Agate, rough; filtering charcoal; cleaning powder; glass, ground; corubine, artificial cryolite. N.B. ad 625, 626.—Fluoride of aluminium and fluoride of sodium=cryolite; talc=steatite ground (steatite coloured, see ad. No. 1102); discs of lime for incandescent lime lighting; sticks (crayons) of pumice stone.	
627	Carbons, prepared for electric arc light (electric candles) (frs. 8 00)	6 00
	Ad. 627.—Carbon candles for electric light; gas carbons for electrical batteries; galvanic carbons in cylinders, sheets &c.; chemical charcoal in boxes &c.	
628	Electrodes, not mounted (frs. 6 00)	0 50
629	Emery, raw; carborundum, raw	Free.
	Wares of emery and carborundum:	
630	Emery paper, flint (silex) paper, carborundum, glass and sand paper (frs. 20 00)	10 00
631	Emery cloth (frs. 20 00)	10 00
	Ad. 631.—Tape of emery.	
632	Other, such as emery and carborundum wheels, emery files &c. (frs. 12 00)	6 00
	Ad. 632.—Emery stone, emery powder.	
	Asbestos, mica, and wares thereof:	
633	Asbestos, raw, also in "floches": mica, raw or in squares	Free
	Ad. 633.—Amianthus in powder; mica in sheets or tablets, oval or rectangular (mica cleaved); raw, not glued together.	
634	Asbestos (amianthus), in sheets, cut out or in frames, combined or not with tissues, metals &c.	3 00
	Ad. 634.—Felt of amianthus (Superatorasbestfelz); amianthus tiles; mica, compressed in sheets and plates; vulcanized asbestos; asbestonite, bengalite, isolite, mégokmite, mégotale, micanite &c., whether combined or not with paper or cloth; klingerite in plates or sheets.	
635	Tissues, plaits, cords, string, pipes, reels, even combined with non-precious metals, caoutchouc, and other materials	12 00
	Ad. 635.—Cord prepared for piston packing: semi-cylindrical envelopes of sphagnum (bog moss) and plates of the same material used to cover surfaces for protection against cold: packing of all kinds for pistons, stuffing boxes &c.; insulating tubes of paper or paper pulp, with common metal envelope, such as rings, reels, casings, cords, discs, pieces of special shape, hose, whether combined or not with asbestos, cork, paper cloth; asbestos paper; tubes of mica, of micanite; asbestos cushions; klingerite obturating rings; asbestos fire kindlers.	
636	Asbestos clothing* (frs. 50 00)	10 00
637	Amber and meerschaum, not wrought*	10 00
638	Precious stones of all kinds n.o.m. not mounted: garnets and rubies in the rough* (frs. 30 00)	3 00†
	Ad. 638.—Waste of precious stones. N.B. ad. 638.—For precious stones, mounted on precious metal (see ad. No. 874).	
639	Asphalt and bitumens of all kinds, crude	0 30
640*a*	Asphalt, in paving tiles, slabs &c. (frs. 2 00)	1 00†
640*b*	Asphalt pipes (frs 2 00)	1 50
641	Asphalted (bituminous) cardboard; asphalted felt; bituminous composition for roofing (frs. 2 50)	2 00
	Ad. 641.—Asphalt tissue. N.B. ad. 641.—This number only includes asphalted (bituminous) cardboard weighing more than 400 grammes per square metre (other, see No. 297).	
642	Tarred packing cloth (frs. 10 00)	8 00
643	Coal	Free.
	Ad. 643.—Schist (slate coal), petroleum residues for heating, subject to the necessary measures of control.	
644	Lignite	,,
645	Coke	,,
	Ad. 645.—Coke dust.	
646	Briquettes of all kinds	,,
	Ad. 644, 646.—Charcoal dust.	

† Treaty with France.
* Indicates, for statistical purposes, at Nos. 636-638, the value of the goods in addition to the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
	IX.—EARTHENWARE, STONEWARE AND POTTERY.		
	A.—Of Clay.		
	Tiles, rough or coated with coloured clay (*engobees*):		
647	Tiles, with rivet holes (*emboitement*) ..(frs. 1 25)	0	60
648	,, other .....(frs. 1 00)	0	50
649	,, smoked, slated, tarred ....(frs. 1 75)	1	25
650	,, glazed or enamelled .....(frs. 2 00)	1	50
	Bricks, rough or coated with coloured clay (*engobees*):		
651	Bricks, solid or pierced transversely ....(frs. 0 50)	0	25
652	,, pierced longitudinally, of a length of 30 cms. or less .....(frs. 0 75)	0	60
653	Bricks, other: common bricks (hourdis) (frs. 1 10)	0	70
	Ad. 653.—Common bricks (hourdis) certified to be from the Po Valley are admitted up to 1,200 tons annually at the reduced rate of 25 centimes.		
654	Smooth (facing bricks), even of two pastes, of natural colour .....(frs. 1 50)	0	75
655	Glazed or enamelled .....(frs. 2 00)	1	50
	Ad. 655.—Slated bricks.		
	Slabs and tiles, of one colour, smooth or fluted:		
656	Rough, or coated with coloured clay (*engobees*), paving tiles .....(frs. 1 25)	0	50§
657	Smoked, tarred, slated .....(frs. 2 50)	2	00
	Ad. 657.—Slabs of earthenware, of one colour, with indents representing mosaics (called imitation Roman).		
658	Glazed or enamelled .....(frs. 4 00)	3	00
659	Of more than one colour, painted, printed, incrusted, with ornamentation hollowed out or in relief .....(frs. 10 00)	6	00
660	Bricks, pipes, slabs &c.; fire and acid proof (frs. 1 25)	0	30
	N.B. ad. 660.—Pottery called "boisseaux et wagons," for fire-places, are included in this number.		
661	Pipes, rough or glazed for drainage ....(frs. 0 75)	0	50
662	Other: pipes of special shapes	2	50
663	Architectural ornaments: wares of terra-cotta for architecture and gardens*.....(frs. 3 00)	2	00
	Ad. 663.—Terra-cotta for architecture and gardens is only meant to include common figures &c. in terra-cotta, rough, moulded &c.		
664	Artistic works in terra-cotta, even rough, such as statues, figures of animals, vases, urns &c.*.... (frs. 30 00)	16	00
665	Gas retorts	2	50
666	Crucibles, muffles, saggars .....(frs. 2 50)	2	00
	Ad. 666.—Cupels of bone ashes for assaying precious metals.		
667	Dutch tiles of all kinds .....(frs. 12 00)	10	00
668	Stoves of Dutch tiles: iron stoves covered with Dutch or other tiles .....(frs. 15 0)	10	00
	Ad. 668.—Cooking stoves of iron, with interior lined with Dutch tiles, the weight of such lining being in excess of the weight of the iron.		
	B.—Stoneware.		
	Paving slabs and tiles:		
669	Rough (of natural color), of one paste and one color .....(frs. 2 00)	1	25
	Ad 669.—Flags and slabs for pavements, of common stoneware; glass stones for paving purposes, called "Garchey's stones;" paving slabs of stoneware (*grès*), natural colour, with surface not granulated, not corrugated, &c. divided into bevelled compartments.		
670	Of one color, smooth or fluted, as also those of more than one paste and of more than one color, slated, ground .....(frs. 4 00)	2	00
	N.B. ad. 670.—Stoneware slabs (so-called "imitation Roman" slabs), of one or more colors, not glazed or enamelled, the surface of which is divided into mosaic patterns by wavy lines produced by moulds, are also dutiable under this number; stoneware slabs of one or more colours, not glazed or enamelled, whose entire surface is divided into mosaic patterns, are included in this figure, regardless of the style of the figures represented thereon; stoneware slabs of one or more colours, not glazed or enamelled, with a granulated or rough surface, are likewise included in this number.		
671	Glazed, enamelled.....(frs. 6 00)	3	00
	Ad. 670, 671.—Slabs and tiles colored in the paste.		
672	Of more than one color, painted, printed, encrusted with ornamentation sunk or in relief (frs. 10 00)	8	00
	Ad. 669-672.—Paving tiles and slabs of lava.		
673	Pipes, including those of special shapes, and other water-closet fittings not included under No. 674 (frs. 4 00)	3	00
674	Water-closet fittings of fine stoneware and china, including sink stones and baths ....(frs. 18 00)	12	00
675	Articles of common stoneware jugs, jars &c. (frs. 4 00)	3	50
	Ad. 675.—Weights of stoneware and china; handles of chinaware for perambulators.		

§ Italy, frs. 1 10.

* Indicates, for statistical purposes, at Nos. 663 and 664, the value of the goods in addition to the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
676	Articles of fine stoneware .....(frs. 30 00)	16	00
	Ad. 675, 676.—Articles of stoneware combined with common metal dutiable as metal goods according to material (see also ad. 873).		
	C.—Pottery.		
677	With grey or reddish fracture, enamelled or not (frs. 4 00)	3	50
	Ad. 677.—Clay tobacco pipes of one piece in the rough (painted, see ad. No. 681).		
678	With white or yellowish fracture; parian, biscuit-ware .....(frs. 25 00)	16	00
	Ad. 678.—Funeral wreaths and artificial flowers of parian, biscuit &c.		
679	Insulators, china .....(frs. 4 00)	0	50
	Ad 679.—Insulators fitted (see No. 952).		
	Other china of all kinds:		
680*a*	Capsules, mortars, measures, and pots for shop shelves* .... (frs. 30 00)	8	00‡
680*b*	Other china* .....(frs. 30 00)	16	00
	Ad. 680*b*.—Funeral wreaths and artificial flowers of china; incandescent lamp armatures of porcelain, combined with insignificant parts of metal; ointment pots, of porcelain, whether or not provided with a celluloid lid, of any size; porcelain rings and tassels for curtain cords.		
681	Not otherwise mentioned* .....(frs. 30 00)	16	00
	Ad. 681—Clay pipes for smoking, in one piece, enamelled, painted, with designs &c. (when rough see Ad. No. 677); pipe bowls (see also ad. No. 1144, 1145.)		
	N.B. ad. 677, 678, 680, 681.—Apparatus and utensils for chemical laboratories &c.		
	N.B.—Articles of pottery in common metals as articles of metal according to material (see also Ad. No. 873).		
	X.—GLASS AND GLASSWARE.		
682	Waste from glass factories, broken glass and pottery &c.	Free	
	Crude glass (run glass) such as glass for roofs and glass tiles, slabs of glass for pavements and walls, so-called "Diamond" glass:		
683	Natural colored, plain or shaped	5	00
	Ad. 683.—Glass called "Luxfer"; "Solfac" glass		
684	Colored, roughed, polished &c. ....(frs. 12 00)	7	00†
	Ad. 684.—Tiles for wall lining of non transparent white glass (so-called tiles of cast porcelain, of silhys, opaline).		
685	Glass for stained windows, of any color..(frs. 5 00)	3	00
	Ad. 685.—Glass for stained glass windows is run glass, non-transparent, having a wrinkled or undulating surface.		
	N.B. Ad. 685.—Only glass of which the maximum thickness does not exceed 4 mm. will be admitted as glass for stained windows as described in the preceding Ad.		
	Stained glass = Cathedral glass.		
	Window glass plain or fluted:		
686	Common (of natural color)	8	00
	Ad. 686.—Green, black and brown window glass is also considered as being of natural color.		
	N.B. Ad. 686.—Selenite (spathic gypsum) in small leaves.		
687	Colored .....(frs. 12 00)	10	00
688	With designs, engraved by acids or otherwise, roughed (dull) .....(frs. 25 00)	20	00
	Ad. 688.—Glass with designs is considered to include all glass provided with inscriptions or ornaments obtained by cutting, moulding, roughing, corroding by acids, polishing, plain or fluted, bevelled, or otherwise.		
	Hollow glass and glassware:		
689	Glass balls and round pieces of glass for the manufacture of watch glasses; roughly shaped bulbs for the manufacture of incandescent electric lamps; glass rods and heddles for weaving	1	50
	Ad. 689.—Solid glass balls for industrial purposes.		
690	Insulating bowls and tubes of glass for electric accumulators; glass insulators	4	00
	N.B. Ad. 690.—Mounted insulators, see No. 952.		
691	Of black, brown or green glass .....(frs. 4 00)	3	50
	Ad. 961. Bottles of common glass black, brown or green, of any tint, even with a mark, name, sign or indication of contents, provided they are not engraved, are dutiable under this number.		
	Not polished, or polished only on the bottoms, or with ground stoppers, or furnished also with a mark, name or figure, if not engraved:		
692	Of half-white glass .....(frs. 8 00)	7	00
693	Of common uncolored glass (white) (frs. 10 00)	8	00
	Ad. 693.—Lamp shades, globes, stands and oil founts, of common uncolored glass, not cut, or with the bottoms only ground; lamp chimneys of common white glass, uncut, or simply ground on the borders, even with an engraved or corroded trade mark;		

‡ Treaty with Austria-Hungary

* Indicates, for statistical purposes, at No. 680 *a-b* and 681, the value of the goods in addition to the net weight.

† Treaty with France.

X.—GLASS AND GLASSWARE—con.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	glassware of all kinds, even coloured, for industrial, chemical or physical purposes, watch-glasses (see also No. 694*b*); table glasses, even with ground or annealed edges; vessels of colourless glass for electric cells.	
	Ad. 691-693.—Hollow ware even with a mark, name or sign, or with indication of capacity, if not engraved (for engraved glass, see No. 694*c*).	
	Of all kinds:	
694	Polished, engraved, colored (of colored glass), gilt &c., even combined with other materials, with the exception of precious metals:	
	a. Photographic plates, dry	30 00
	b. Watch glasses .....(frs. 30 00)	20 00
	c. Other .....(frs. 30 00)	15 00§
	Ad. 694*c*.—Blue powder (colored glass, ground, used for painting); opal glass; glassware engraved by acids; cut glassware; funeral wreaths composed of glass or glass beads; bottles of any kind of glass with cork, glass or wooden stopper fitted with a brush; hollow or other ware; dull, painted; glassware with guilloche ornaments.	
	N.B. ad. 694*c*.—In this number is included glassware with insignificant parts of common metal, even gilt or silvered (such as fittings, frames, pedestals &c.). Said glassware is, therefore, not dutiable as articles of non-precious metals. Exception is made for "*Butzenscheiben*" (window panes merely consisting of bottle bottoms) in a setting of metal, mentioned in No. 700*a*, and also for photographs on glass, with similar setting, referred to in No. 701*b*.	
	Ad. 691-694.—Bottles of glass with a marble in the interior serving as a stopper, with or without caoutchouc ring at the neck; water gauge tubes for boilers &c.	
	Ad. 691-694.—Glasses for preserves, without mechanical stoppers. (With mechanical stoppers, see ad. No. 698.)	
	N.B. ad. 694.—Ironmongery and fancy articles of glass combined with non-precious metals (see N.B. ad. 1115).	
695	Combined with precious metals* .... (frs. 100 00)	60 00
	Hollow glass and glassware of the kinds mentioned in Nos. 691 to 693:	
696	Encased in coarse wood, rushes or straw	8 00
	Ad. 696.—Carboys encased in coarse twigs, rushes or straw, rough, not painted &c. split or not, stripped or not; carboys with hoops of sheet iron.	
697	Finely encased, or covered with leather, textile materials &c.	25 00
	Ad. 697.—Flasks covered with leather or cloth even with leather strap.	
698	With stoppers (lids, mechanical fastenings &c.) of common metal, stoneware, china &c.	16 00
	Ad. 698.—Glasses for preserves, with stoppers of common metal, fine stoneware or porcelain and a ring of caoutchouc (without mechanical stoppers see ad. 691-694); bottles, with a metallic ring to serve for the stopper; flasks of common uncoloured glass, not polished, with stopper of cork and common metal.	
699	Vitrifications, enamel, glass beads	10 00
	N.B.699.—1. Venetian glass beads are admitted at 4 frs. per quintal for a quantity not exceeding 60 quintals per annum, when imported through Chiasso, on proof of origin. 2. Venetian glass beads are included in No. 699 at the rate of 4 frs., even if strung for the purpose of facilitating packing and transport.	
700	Glass in a setting of metal, without painting: *	
	a. Panes consisting simply of glass bottle bottoms (Nabelscheiben) ..... (frs. 40 00)	25 00
701	*b.* Other.....(frs. 40 00)	35 00
701*a*	Paintings on glass *	60 00
	N.B.—Painted windows classed as artistic articles are admitted free if proved to be destined for public churches on an application being previously made to the proper Direction of Customs; painted windows are only admitted free when hand-painted representing figurative subjects &c., but not pictures made with transparent plates, mosaics of glass, and hand-paintings merely of an ornamental character, which pay 30 frs. according to tariff No. 701*b*.	
701*b*	Photographs on glass *.....(frs. 60 00)	30 00
	Ad. 701*b*.—Diaphanies (pictures on glass or gelatine); paintings on glass made by means of patterns, stencils, &c., not annealed.	
	N.B. ad. 701 *a*. and *b*.—Paintings on glass which have been subjected to fire are regarded as "paintings on glass;" paintings carried on to glass by a process of reproduction are, on the other hand, regarded as "photographs" on glass.	
702	Plate glass, not silvered.....(frs. 16 00)	12 00
	Plate glass, silvered:	
703	Under 18 square decimetres in size ..(frs. 20 00)	14 00
704	Of 18 square decimetres and above in size:	
	a. Of 3 mm. or less in thickness....(frs. 40 00)	25 00
	b. Of more than 3 mm. in thickness	40 00
	N.B.—The duty will be levied on the average thickness of the glass.	
	Looking glasses and mirrors, measured with the frame:	
705	Less than 18 square decimetres in size (frs. 30 00)	20 00
706	18 decimetres and above in size .....(frs. 60 00)	45 00

§ Treaty with Austria-Hungary.

* Indicates for statistical purposes, at Nos. 695, 700 and 701 *a* and *b*, the value of the goods in addition to the net weight.

XI.—METALS.

A.—Iron.

N.B.—Steel and malleable cast iron are in every respect assimilated to wrought iron. Manufactures both of cast and wrought iron combined shall be dutiable either as manufactures of cast or wrought iron, according to the material predominating in weight. Manufactures of iron combined with wood or with insignificant parts of other base metals are dutiable as manufactures of iron according to their quality, unless special dispositions to the contrary are in existence.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
707	Iron ores	Free.
	Ad. 707.—Oligist iron; pyrites	
708	Waste obtained in the manufacture of iron (filings, scraps &c.)	"
	Ad. 708.—Waste of plate and sheet iron, tinned or galvanized.	
709	Iron scale .....(frs. 15 00)	12 00†
710	Iron, raw, in pigs; steel, raw, in billets (ingots, blocks, cast bars); bloom iron and roughly rolled iron; blocks and blooms up to and including 100 cm. in length, dressed by rolling; sheets for the manufacture of tin plate up to 150 cm. in length inclusive	0 10
	Ad. 710.—Ferro-chrome and silicious cast iron crude.	
711	Scrap and old iron.....	Free.
	Ad. 711.—Railway carriage and locomotive tyres, used; iron hooping from cotton bales; old machines, broken, or in any other manner rendered unfit for use previous to their importation (see ad. 894, 898).	
	Iron, hammered, or hot rolled:	
712	Round iron 120 mm. in diameter or more	0 30
713	,, from 75 to 120 mm. exclusive in diameter	0 60
714	Round iron less than 75 mm. in diameter, except iron for making wire included under No. 715 ..	2 00
715	Iron for making wire (wire iron), in coils, of a diameter exceeding 5 but less than 13 mm.....	1 50
716	Flat iron, square iron, the section of which has an area of 100 sq. cms. or more	0 30
717	From 36 to 100 sq. cms. exclusive.....	0 60
	Less than 36 sq. cms.:	
718*a*	Blocks and blooms of more than 100 cm. up to and including 150 cm. in. length ....(frs. 2 00)	0 10†
718*b*	Other.....	2 00
	N.B. ad. 716-718 *a* and *b*.—Flat steel wire up to 15 mm. inclusive in width, shall be comprised in No. 728.	
	N.B. ad. 712-718 *a* and *b*.—Square and round iron, perforated, curved (see ad. 899).	
719	Iron of special shapes (T, I, U and Z iron, oval iron, flat iron, angle iron &c.), rough, not perforated, not curved, having a maximum sectional surface of 12 cms. or over.....	0 30
720	From 6 to 12 cms. exclusive.....	0 60
721	Less than 6 cms.	2 00
	Ad. 719-721.—Iron of special shapes cut in lengths, even with finishing color.	
	N.B. ad. 719-721.—By "iron of special shapes" is meant all iron bars having a transverse section which is neither circular nor rectangular.	
	Iron, drawn or cold rolled:	
722	Rough, re-heated or not, weighing 12 kilos or more per linear metre	2 00
	Weighing less than 12 kilos per linear metre:	
723*a*	Steel wire for making card combs of a thickness of less than 5 mm. under control ..... (frs. 5 00)	0 60†
723*b*	Other .....(frs 5 00)	4 50
724	Coated with lead, tin, zinc, copper, or nickel, polished, painted, &c. ..... (frs. 5 50)	4 50
	Ad. 722-724.—All drawn iron according to condition, whatever be the size or shape of the sectional surface (round, oval, square, rectangular, &c.)	
	Ad. 724.—Wrought or hot-rolled iron, tinned, zincked &c.	
	Ad. 716-718 *a* and *b* and 722-724.—Hoop iron.	
	N.B. ad. 723*b*-724.—Barbed wire is dutiable under this number.	
	Sheet iron, not pierced nor curved:	
	Rough, coated with lead or zinc—	
725	10 mm. or more in thickness; pipes of corrugated sheet iron, rough	0 30

† Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
726	From 3 to 10 mm. exclusive in thickness	0	60
	Ad. 725-726.—Sheet iron pickled of 3 mm. or more in thickness.		
727	Tin plate, polished, of a thickness of 3 mm. or more	2	50
728	Less than 3 mm. in thickness, pickled sheet iron and sheet iron for dynamos, subject to the requisite measures of control.....	0	60
	N.B.—Sheet iron completely free from scales will alone be admitted as pickled sheet iron.		
	Ad. 728.—Flat steel wire for the manufacture of watch, clock springs &c. of a width of 15 mm. or less (more than 15 mm. as flat iron under Nos. 716, 717 and 718*b*), round wire for the manufacture of teeth for weavers' combs and of heddles, under control.		
	N.B. ad. 728.—Teeth for weavers combs cut or in rolls are classed under No. 809 at 20 frs. per quintal (see ad. No. 809).		
	N.B. ad. 728.—Cast steel wire for the manufacture of metal cables, less than 2mm. in thickness and offering a resistance of more than 200 kilos per sq. millimetre, is included in this number if proved to be intended for such purpose.		
	Less than 3 mm. in thickness:		
729	Corrugated sheet iron not perforated, not rivcted; rough, coated with lead or zinc, &c.....	1	50
	Ad. 729.—Corrugated sheet iron, not perforated, not riveted; bent, embossed.		
	Other, rough:		
730*a*	Sheet steel for the manufacture of tools, under control .....(frs. 2 50)	0	60†
730*b*	Other	2	50
	Ad. 730*b*.—Polished sheet iron.		
731	Coated with tin (tinplate), lead or zinc.....	2	00
732	Coated with copper or nickel, painted, varnished &c	3	00
	Ad. 725-730 *a* and *b*.—All flat iron 25 cms. or more in width is treated as sheet iron. Perforated sheet iron of all kinds is treated as manufactures of sheet iron n. o. m. according to condition and weight.		
	N.B. ad. 716-721 and 725-732.—Flat iron, iron of special shapes, and sheet iron, curved and perforated, are included under No. 899 ("Iron Manufactures.")		
	N.B. ad. 725-732.—Sheet iron (for pickled sheet iron see Ad. Nos. 725, 726 and 728); in whatever shape. In the case of non-rectangular sheets, the average width shall be taken for the assessment of duty (see also Ad. No. 881).		
	Railway plant:		
	Rails and sleepers for railways—		
733	Weighing 15 kilos or more per linear metre	0	30
	Weighing less than 15 kilos per linear metre:		
734	Not pierced nor curved	2	00
735	Pierced or curved .....(frs. 1 00)	3	00
	Ad. 733-735.—Longitudinal and other sleepers of iron for railways.		
736	Rack rails (rails with cogs); driving rods; switches and points; turntables; sliding platforms; portable tracks.....(frs. 6 00)	4	00
	Ad. 736.—Apparatus centralizing the action of switches, turntables of all kinds finished or not; wedges forming the tips of railway switches, wrought and finished.		
737	Axles, springs, tyres, wheels, bodies of wheels roughly worked	0	60
	Ad. 737.—Wedges in the rough, to form the tips of railway switches.		
738	Axles and wheels, tyres, bodies of wheels, springs for buffers, for drawing or for suspension, finished; mounted axles, frames for locomotives, and carriages; disc signals; loading gauges weighing 200 kilos. or more..(frs. 6 00 & 10 00)(1)	3	00
739	Less than 200 kilos .....(frs. 10 00)	5	00
740	Fish plates and chairs .....(frs. 6 00)	5	00
741	Axle-guards, brake levers, trucks (two wheeled), coupling screws, safety chains, buffers, traction hooks, buffer boxes of wrought iron, cramp-hooks and linch pins, wedges, chairs for rack rails &c.	7	00
	Ad. 733-741.—Railway plant n.o.m. pays duty according to the component material and kind.		
	N.B. Ad. 741.—Tramway gauge bars; axle boxes; rail bearings; brake shoes (for placing upon the rails).		
	Pipes of all kinds n.o.m. less than 40 cms. in interior diameter:		
742	Rough, tarred, primed, even if the ends are wormed or socketed, not riveted .....(frs. 1 00)	0	60
	Ad. 742.—Supporting posts for electric conduits, neither rivetted nor bolted, are dutiable under this number (see also ad. No. 899); welded pipes: rough, tarred, primed, having the inside diameter under 40 centimetres.		
743	Rivetted.....(frs. 5 00)	3	00
744	Other; flanges for pipes.....(frs. 5 00)	3	00
	Ad. 744.—Pipes inoxidizable, galvanized pipes, pipes with inner lining of glass, tubes covered with stuff; pipe flanges of iron, whatever be their internal diameter.		
	N.B. ad. 742-744.—Flange tubes, for pipes with interior diameter of 40 cm. or more, see No. 899 and ad. 803/9.		
745	Connection pieces (joints), rough (black), whitened, drum-cleaned, coated with red lead, tarred (frs. 10 00)	6	00
746	Coated with zinc, tin, nickel, copper, &c. (frs 12 00)	8	00
	Ad. 742-746.—Pipes and connecting pieces of hard (grey) cast iron are dutiable under Nos. 793-801.		
	Tools and implements not otherwise mentioned:		
747	Watchmakers' tools*.....(frs. 35 00)	25	00
748	Files and rasps, the length of the cutting surface being 35 cm. or more .....(frs. 15 00)	12	00
749	16 to 35 cm. inclusive .....(frs. 30 00)	18	00
750	Less than 16 cm.....(frs. 50 00)	30	00
751	Scythes, sickles, forks	7	00
	Ad. 751.—Scythes and sickles, bronzed, polished, nickelled, or otherwise finished or ornamented are dutiable under this number.		
752	Agricultural and horticultural tools of all kinds n.o.m .....(frs. 15 00)	11	00
	Ad. 752.—Agricultural and horticultural tools of whatever quality: Hooks, diggers, hay-cutters, rakes, grub axes; further: border knives, weeders, transplanters, pruning knives, hoes, shovels; digging forks, sauer kraut cutters, curry combs for horses and cows.		
	N.B. ad. 752.—Knives and shears for agricultural purposes (*i.e.*), shears for shearing sheep and horses, for trimming hedges, for clipping trees and vines, are dutiable under this number.		
	Instruments of precision for metal working, such as tap borers and threaders; helicoid and other drills, measuring instruments (rules, squares, compasses, calibres), weighing each:		
753	5 kilos. or more*	20	00
754	From 2 to 5 kilos. exclusive* .....(frs. 30 00)	25	00
755	From 0·5 to 2 kilos. exclusive* .....(frs. 45 00)	30	00
756	Less than 0·5 kilos.* .....(frs. 75 00)	35	00
	Ad. 753-756.—Tools of precision for working metals such as borers of all kinds (master taps, wimbles, augers and nut borers), cutters of all kinds (profiled, for making wrenches and groves, cylindrical with helicoidal teeth; cutters with handle, flat cogged cutters for cutting splits, for cutting gears, &c.); thread gauges; threading and boring tools such as diagonal screw plates, normal screw gauges; catch screw plates, stock; measuring tools as: rules, squares, compasses, normal gauges, cast iron dressing plates.		
	N.B. ad. 753-756.—Measuring tools for the use of schools, offices &c. are included in No. 942.		
	N.B. ad. 753-756.—Measuring tools called "Reishauer" (other, see No. 942.)		
757	Others, weighing each, 5 kilos. or more (frs. 15 00)	13	00
758	From 2 to 5 kilos. exclusive.....(frs. 20 00)	15	00
759	From 0·5 to 2 kilos. exclusive.....(frs. 30 00)	18	00
760	Less than 0·5 kilos.....(frs. 50 00)	23	00
	Ad. 757-760.—Shears for sheet iron without lever; adjustable wrenches; wood cutters' axes; catches; pipe cutters; glass cutters of steel; hand and chamfering vices; gas pipe vices; plane irons; levers; spring jaws; tin openers iron (tools for opening tins); hammers of all kinds; English universal bits; helicoidal bits; shovels excluding spades (see also ad. No. 752); picks and pickers of all kinds; plumb lines of cast iron or steel; saws of all kinds; hold fasts with screw; pincers; carpenters' gauges; bit stocks; clamping chucks for lathes; further: all tools coming within the true acceptation of that term, such as for plasterers, masons, and contractors, wood turners, coopers, metal workers, saddlers, blacksmiths, shoemakers, cartwrights, carpenters &c., heavy tools for tanners, and heavy implements for butchers.		
	N.B. ad. 757-760.—Knives and shears for industrial purposes, *i.e.* choppers, chopping knives, beetroot knives, bills, cleavers (with one or two edges), shears for moulders, two-handled knives, shears for sheet iron, &c., hammers and saws of all kinds, pincers, and also all tools in the strict sense of the word, such as, for example, those for plasterers, masons, wood turners, coopers, workers in metal, saddlers, blacksmiths, shoemakers, cartwrights, carpenters, &c.		
	Reaping machine and chaff-cutter knives, capable of being identified as such, are dutiable as these machines themselves.		
761	Chains, formed with joints .....(frs. 20 00)	15	00
762	Others, with rings having a sectional diameter of 5 mm. or more.....(frs. 15 00)	12	00
763	Less than 5 mm. .....(frs. 25 00)	15	00
764	Rope and cable of iron and steel wire, having a diameter of 15 mm or more.....	10	00
765	Less than 15 mm. .....(frs. 20 00)	15	00
766	Rivets, screws, nut bolts and nuts, black, the body of the rivet or bolt having a diameter of 18 mm. or more.....(frs. 10 00)	8	00
767	11 to 18 mm. exclusive.....(frs. 14 00)	10	00

† Treaty with France.

(1) General Tariff frs. 6, 400 kilos. or more, frs. 10 less than 400 kilos.

* Indicates for statistical purposes, at Nos. 747 and 753-756, the value of the goods in addition to the net weight.

XI.—METALS—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
768	Less than 11 mm. .....(frs. 15 00)	13	00
769	Screws, bolts and nuts, whitened.....(frs. 15 00)	13	00
770	Small iron work (iron fittings &c.), hinge pins, rough, smoothed with emery, whitened (frs. 15 00)	12	00
771	Fittings for doors, shutters, and windows, coarse, filed, varnished	12	00
772	Locks, made entirely of wrought iron, or with parts of cast iron.....(frs. 40 00)	20	00
773	Combined with brass, nickel, or other materials .. (frs. 60 00)	25	00
	Ad. 772, 773.—Locks for furniture are dutiable under Nos. 787-790 according to kind. N.B. ad. 772-773.—Carriage locks are included in No. 1151.		
774	Wire nails and tacks .....(frs. 15 00)	14	00
	Ad. 774.—Pegs (*cherillettes*) of round wire; wire tacks with shanks of a cross section other than round.		
775	Nails, cut out, pressed, cast wrought, horse shoe nails .....(frs. 8 00)	4	00
776	Other .....(frs. 15 00)	13	00
	Ad. 776.—Pegs for regulating the tension of piano strings; iron pegs; glaziers' tacks of tin plate; pegs of iron, not including iron tacks (see No. 774). N.B. ad. 775, 776.—Iron nails of all kinds, with gilt or silvered heads, are included in No. 873.		
777	Nails, with heads of other metals, gilt, silvered or nickelled	50	00
778	Other .....(frs. 35 00)	25	00
	Ad. 778.—Upholsterers' nails, with china heads.		
779	Frying-pans, polished or tinned .....(frs. 20 00)	12	00
	Ad. 779.—Stewpans without handles.		
780	Stove pipes.....(frs. 7 00)	6	00
	Ad. 780.—Stove pipes of all kinds including angular or curved elbows; pipes shaped like a serpent, mirror, lyra, &c.; of whatever quality.		
781	Kitchen ranges and heating stoves ....(frs 15 00)	9	00
	Ad 781.—Gas heaters, ranges and stoves, including detached pieces; petroleum stoves, of iron, for cooking or heating purposes.		
782*a*	Bells of sheet steel for cattle, even tinned, zincked, coppered or nickeled.....(frs. 30 00)	20	00†
782*b*	Other.....	30	00
	Ad. 782*b*.—Bicycle bells, of iron; harness bells, of grey cast iron.		
	Furniture of all kinds, even combined with wood, if the iron predominates in weight:		
	Rough, primed:		
783*a*	Safety-chests and cash boxes	12	00
783*b*	Other.....	12	00
	Other than rough or primed:		
784*a*	Safety-chests and cash boxes .....(frs. 35 00)	22	00
784*b*	Other .....(frs. 35 00)	22	00
	Ad. 783, 784.—Iron parts of furniture finished.		
	Ad. 783*b*, 784*b*.—Operating chairs, of iron and wood, iron predominating, whether stuffed or not.		
	N.B, ad. 783, 784.—Iron safes are dutiable under No. 783*a* or 784*a* according to kind.		
785*a*	Wire tissue (gauze) .....(frs. 25 00)	10	00
	Ad. 785*a*.—Trellis work of iron wire covered with clay.		
785*b*	Trellis work .....(frs. 25 00)	14	00
786	Metallic roller blinds, finished .....(frs. 25 00)	20	00
	Manufactures of sheet iron; wire; ironmongers' and tinsmiths' manufactures n.o.m.:		
787	Rough, filed, smoothed, tarred, primed.....	15	00
	Coated with tin, zinc, copper, or nickel:		
788*a*	Springs for mattresses, of iron coated with copper ..... (frs 25 00)	15	00†
788*b*	Other ..... (frs. 25 00)	20	00
	Ad. 788*b*.—Locksmiths wares, of iron, polished: tin plate wares; manufactures of lead-coated sheet iron; locksmiths' wares fire-blued wholly or in part.		
	Ad. 787, 788*b*.—Pipe bangers of sheet iron; seals of sheet iron.		
789*a*	Painted, varnished, bronzed, gilt packing material, boxes and other; posters, sign boards and other like articles.....(frs. 35 00)	25	00
	Ad. 789*a*.—Sheet-iron, printed on, for the manufacture of tins.		
789*b*	Other .....(frs. 35 00)	25	00
	Ad. 787, 788*b*, 789*b*.—Firemen's helmets of sheet steel.		
790	Enamelled ..... (frs. 50 00)	30	00
	Ad. 787-790.—Warming pans of sheet iron, also with brass lids; kitchen utensils; artificial wreaths and flowers of sheet iron; keys of iron wire for opening tins; sign boards; larders; mouse traps and birds' cages of iron wire, also combined with wood; medals; reflectors; springs for wire mattresses; lanterns; insulating sockets (covers for steam heaters) of sheet iron, filled or covered with slabs of cork or plaster; commemorative medals and coins; dairy and domestic utensils; reflectors, including those for incandescent lamps; caskets for money, jewellery, &c., of sheet metal. N.B. ad. 787-790.—Locks for furniture are dutiable under Nos. 787-790 according to kind.		

† Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
	N.B. ad. 787-790.—For door locks see Nos. 772, 773 and 1154.		
791*a*	Heating apparatus, ribbed, of non-malleable (grey) cast iron and manufactured parts thereof (frs. 7 00)	3	00
791*b*	Radiators of non-malleable (grey) cast iron and manufactured parts thereof.....	7	00
792	Flat irons of hard (grey) cast iron	16	00
	Manufactures of hard (grey) cast iron n.o.m.:		
793	Rough, tarred, primed, weighing each 100 kil. or more.....(frs. 3 00)	2	50
794	From 40 to 100 kil. exclusive .....(frs. 4 00)	2	75
795	From 5 to 40 kil. „ .....(frs 5 00)	3	00
796	Less than 5 kil..... (frs. 6 00)	3	00
	Ad. 793-796.—Wares of grey cast iron, trimmed.		
797	Enamelled.....(frs. 20 00)	8	00
798	Other, weighing each 100 kil. or more ..(frs. 6 00)	5	00
799	From 40 to 100 kil. exclusive .....(frs. 8 00)	6	00
800	From 5 to 40 kil. „ ..... (frs. 10 00)	7	00
801	Less than 5 kil. „ .....(frs. 12 00)	8	00
	N.B.—Wares of hard (grey) cast iron capable of being described as ironmongery, toys, office fittings, are included in Class XV. Parts of machinery, roughly shaped, of grey cast iron, weighing each up to 500 kil. exclusive, are included under Nos. 798-801 (see also Nos. 879, 880).		
	Ad. 798-801.—Manufactures of cast iron, adjusted (wrought), also rough, coated with priming color or tarred, painted, bronzed, varnished, inoxidable, polished, nickelled, &c. N.B. ad. 798-801.—Adjusted = wrought, *i.e.*, turned, planed, cut ("fraise"), perforated, &c.		
	Ad. 793-801.—Apparatus for capping bottles; window frames; railings; inkstands of crude cast iron, pots, cauldrons in the rough; gratings; moulds, for the manufacture of cement pipes; decorative objects in the shape of antique arms; weights; lamp-posts; castors for furniture (in forged iron, see Nos. 803-809; in other materials see ad. No. 1145); pipes and pipe joints; supporting columns; foundry models of hard cast iron; pipe flanges of hard cast iron.		
	Wares of malleable cast iron, of cast steel, of wrought iron, of steel:		
802*a*	Iron or steel manufactured, in the form of horse-shoes, lightning conductors; iron worked in the form of anvils or carriage axle trees; steel in the shape of files, not cut ..... (frs. 6 00)	5	00†
802*b*	Iron or steel manufactured in the shape of hammers, crowbars, axes, hoes, picks, shovels	6	00
	Ad. 802*b*.—Iron wrought into ploughshares; pieces washers, octogons, &c., of sheet iron; cut out or stamped, less than 25 cm. in width, neither bent nor perforated (see also N.B. ad. 725-732).		
	Not otherwise mentioned:		
803	Rough, coarsely wrought, tarred, primed, weighing each 100 kil. or more .....(frs. 4 00)	3	00
804	From 25 to 100 kil. exclusive.....(frs. 6 00)	4	50
805	From 3 to 25 kil. exclusive .....(frs. 8 00)	6	00
	Ad. 805.—Patent and half patent axles (other carriage axles, see ad. Nos. 808, 809).		
806	From 0·5 to 3 kil. exclusive.....(frs. 10 00)	8	00
807	Less than 0·5 kil. „ .....(frs. 14 00)	10	00
	Ad. 803-807.—Carriage springs, finished or not; screw threaded insulator brackets, of malleable cast iron, of wrought iron, &c.; wine props of wrought iron, pointed, notched, tarred; steel balls in the rough for ball mills.		
808	Other, weighing each 25 kil. or more ..(frs. 16 00)	14	00
809	Less than 25 kil.	20	00
	N.B.—Wares of iron and steel capable of being described as ironmongery, toys, office fittings &c. are included in Class XV. Parts of machinery, roughly shaped, of cast steel, weighing less than 250 kilos. each, are included under Nos. 803-809 (see also No. and ad. 879, 880).		
	Ad. 809.—Points for rough-shoeing horses; teeth for weavers' combs, cut, or in rolls; ball bearings of steel; ice cramps; roller skates of wrought iron combined with wood; ice caulks.		
	Ad. 808, 809.—Axles, except patent axles (see Ad. Nos. 803-805), including axle journals so far unconnected; manufactures of iron and steel: adjusted (wrought), whether rough, tarred, primed, or not; ground, galvanized, blued, coated with lead, brass or nickel, plated with maillechort, tinned, zincked, painted, varnished, bronzed, enamelled, polished.		
	Ad. 803-809.—Iron gun carriages; cooking utensils; cylinders for weavers' beams; iron or steel moulds for the manufacture of cement pipes; iron posts; weights for hanging lamps; scaffolding hooks and supports; steel teeth for harrows; pipe flanges of wrought iron; anvils and vices; curling and marking irons; unfinished forks, cast or forged, without handles; knife blades rough		

† Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c.
	from the forge without handles; pipes of cast steel, having an internal diameter of 40 cm. or upwards.		
810	Cutlery* ....., (frs. 85 00)	50	00
	Ad. 810.—Knives and forks with silver handles, whether in cases or not; hatchets (choppers) and mincing knives for kitchen use (see also ad. 757-760); hair clippers.		
811	Arms, finished*.....(frs. 100 00)	50	00(1)
	Ad. 811.—Air guns.		
	N.B. ad. 811 Antique arms and armour shall pay according to the material and condition as articles of wood, iron, bronze or brass, provided, however, that they be exclusively destined for collections; the same treatment shall be accorded to imitations of antique arms serving for household ornamentation as well as to theatrical arms of al. kinds, such as swords, daggers, halberds guns &c.		
	Note.—Small mortars (cats' heads) shall not be treated as pieces of ordnance, but shall pay duty as the material of which composed, such as iron manufactures, forged &c.		
812	Parts of arms, detached, roughly wrought* ..... (frs. 20 00)	10	00
813	Finished*.....(frs. 100 00)	50	00
	Ad. 812-813.—Ramrods for portable fire arms; guns; parts of arms of vulcanized rubber, such as handles of revolvers, yatagans, &c.		
	B.—Copper.		
	Note.—Brass in all its forms is treated as copper.		
814	Copper ores, filings and turnings	Free	
	Ad. 814.—Copper ashes; coppery slime; brass shavings.		
815	Copper, pure or alloyed (brass), in bars, pigs, slabs, discs &c	,,	
816	Copper waste, old bell and gun metal	,,	
817	Copper (pure or alloyed), brass, hammered, rolled, drawn, in bars and sheets; copper solder (frs. 4 00)	3	00
	Ad. 817.—Copper bowls, rough, for stoves and boilers; copper plates; washers of copper or brass; scale plates of copper or brass.		
	N.B. ad. 817.—Copper solder (Hartlot) for soldering iron, copper &c. is composed of copper, zinc, tin and lead.		
818	Copper wire .....(frs. 4 00)	3	00
819	Copper pipes .....(frs. 4 00)	3	00
	Ad. 819.—Iron tubes covered with brass or copper; copper and brass tubes drawn or riveted, even tinned, zincked, polished, bronzed or nickelled, copper or brass tubes of polygonal, rectangular, elliptic or like sections.		
820	Copper, silvered, gilt, twisted round a thread of cotton or silk*.....(frs. 80 00)	60	00
821	Imitation gold wire ("Fil léonique")* (frs. 60 00)	30	00
822	Imitation gold and silver, beaten into thin sheets* (frs. 60 00)	30	00
823	Electrical cables of all kinds, not insulated..... (frs. 15 00)	12	00
	Ad. 823.—Cables and cords of copper and brass wire, tips for electric cables, of tinned brass.		
	Electrical cables of all kinds and wire:		
	Core insulated with india rubber, gutta percha, or paper, not covered with textile materials twisted or plaited:		
824	Cables without lead sheathing or iron armature; insulated electrical wires .....(frs. 30 00)	18	00
	Ad. 824.—Copper wire covered with textile materials, whether wound or braided.		
825	Cables with lead sheathing .....(frs. 15 00)	12	00
826	,, with lead sheathing and iron armature (frs. 15 00)	12	00
	Core insulated with india rubber, gutta percha, or paper covered with thread or with silk twisted or plaited:		
827	Cables without lead sheathing ....(frs. 30 00)	15	00
828	,, with lead sheathing.....(frs. 15 00)	12	00
829	Metallic tissues and brass or copper gauze (frs. 15 00)	10	00
830	Rivets, screws, pins, nails, tacks	15	00
	Bells of all kinds of copper, copper alloys, or bronze:		
831	Church bells	30	00
	Ad. 831.—Tower bells of all kinds for churches, including small bells for chapels, &c.		
832	Other of all kinds .....(frs. 80 00)	45	00
	Ad. 832.—Tower bells for schools, town halls and other public buildings; brass bells, for cycles.		
	Wares of copper, or copper alloys, n.o.m.:		
833	Rough, not turned .....(frs. 20 00)	15	00
	Ad. 833.—Teeth for weavers' combs, cut or in rolls, larders of wood, rough, with brass or copper gauze; jewellers' scrapers of brass wire; antique coins.		
	N.B. ad. 833.—This number also includes stoves in the rough; the lower parts of boilers for laundries, &c.		

* Indicates, for statistical purposes, at Nos. 810-813 and 820-822, the value of the goods in addition to the net weight.

(1) War material imported by the Confederation is exempt from duty.

Tarif d'Usage. No.	Goods	Rate of duty per quintal. Frs.	c.
834	Turned, not polished, not dulled ....(frs. 40 00)	20	00
	Ad. 833, 834.—Transmission bearings, with or without anti-friction; parts of machines, roughly finished, of copper, brass &c.		
	N.B. ad. 833-834.—When goods are coated with a colourless varnish, with the view of protecting them against oxidation, the varnish is not taken into consideration.		
835	Polished, dulled*.....(frs. 60 00)	35	00
	Ad. 835.—Wares of brass, pickled.		
836	Nickelled, oxidised, painted, varnished* ..... (frs. 80 00)	40	00
	Ad. 836.—Wares, of copper or copper alloys, tinned.		
837	Gilt, silvered*.....(frs. 100 00)	50	00
	Ad. 833-837.—Valves and cocks of brass or copper are included in these headings, unless imported at the same time as the machines of which they are an integral part.		
	N.B. ad. 833-837.—Candelabra and candlesticks of copper, even when having a gilt appearance; stands for incandescent lamps, of copper or copper alloys; saucepans, utensils of copper with or without handles; brass models for engineering works; commemorative coins and medals; art objects and ornaments of copper; perforated sheets.		
	Ad. 835-837.—Firemen's helmets of brass.		
	Ad. 837.—Gimp nails, for upholsterers, with gilt or silvered heads, provided no part of same be of iron (see No. 777).		
838	Wares of bronze, n.o.m., as coming out of the mould .....(frs. 20 00)	10	00
	Ad. 838.—Antique coins.		
839*a*	Finished: wire gauze and trellis of bronze wire* (frs. 60 00)	10	00†
839*b*	Other*	60	00
	Ad. 839*b*.—Commemorative coins and medals.		
	C.—Lead.		
840	Galena, lead ores, lead waste	Free	
	Ad. 840.—Argentiferous lead (lead for refining); lead ashes.		
	N.B. ad. 840.—Rough galena shall come under No. 840 (when crushed, see at No. 1090).		
841	Lead, soft, in bars, pigs, slabs; lead, hard, metal for printing type	,,	
842	Scrap lead	,,	
843*a*	Lead, rolled .....(frs. 2 50)	1	50
843*b*	,, wire; bullets, shot.....(frs. 2 50)	1	00†
843*c*	,, in sheets; pipes .....(frs. 2 50)	2	00
	N.B. ad. 843.—Lead rolled of 3 mm. or more in thickness is included in No. 843*a* at fr. 1 50 per quintal, lead in sheets of less than 3 mm. in thickness under No. 843*c* at frs. 2 00 per quintal.		
844	Type, printers', old	1	00
	Ad. 844.—Used stereotype plates, only fit for re-smelting (see also ad. 845).		
845	New .....(frs. 10 00)	8	00
	Ad. 845.—Printing type of wood, brass, copper, &c.; stereotype plates, new or used, which can be employed for printing (see also ad. No. 844).		
	Wares of lead, even combined with other materials:		
846	Rough or primed .....(frs. 10 00)	8	00
	Ad. 846.—Leads (lead seals).		
847	Other.....(frs. 25 00)	18	00
	Ad. 847.—Articles of lead, polished, painted, varnished.		
	D.—Zinc.		
848	Zinc in bars, pig, slabs or scrap; zinc filings and shavings	Free.	
	Ad. 848.—Zinc ashes and slag.		
849	Zinc, rolled, drawn, in sheets, bars or pipes.....	1	00
	Ad. 849.—Sheet zinc, nickelled, coppered, brassed, or varnished; sheet zinc, corrugated; ferrules, elbows &c. of sheet-zinc, made at the rolling mills.		
850	Zinc, wire.....	1	00
851	Manufactures of zinc, rough or primed* (frs. 20 00)	15	00
	Ad. 851.—Baths, rough, even with polished edge: zinc ornaments for buildings in the rough (even turned) or prime coated; articles of sheet-zinc, simply coated with a priming colour; zinc articles roughly shaped on the lathe; zinc tiles or sheets, for roofing.		
852	Manufactures of zinc, polished, painted, varnished, nickelled, enamelled &c.* .....(frs. 40 00)	35	00
	Ad. 852.—Artificial flowers and wreaths, of zinc, painted, polished &c.		
	N.B. ad. 851, 852.—Stands for incandescent lamps, of zinc or alloys of zinc.		
	E.—Tin.		
853	Tin, in bars, pigs and slabs	Free	
	Ad. 853.—Tin solder.		
854	Scrap tin, filings and shavings	,,	
855	Tin, pure or alloyed (Britannia metal), hammered or rolled, sheets, wire or pipes	5	00

* Indicates, for statistical purposes, at Nos. 835-837, 839*a*/*b*, and 851, 852, the value of the goods in addition to the net weight.

† Treaty with France.

XI.—METALS—continued.

Tarif d'Usage. No.	Goods.	Rate of duty per quintal. Frs. c.
856	Tin foil (for capsules of bottles &c.) ..(frs. 10 00)	5 00
	Ad. 856.—Tin foil, gilt or silvered &c. (tin foil paper, see No. 307*b*).	
	Manufactures of tin or tin alloys (Britannia metal):	
857	Rough* .....(frs. 25 00)	15 00
	N.B.—Ad. 857.—Lead capsules for bottles, rough, plated with tin, or of lead and tin alloy, even with impressed marks of commercial firms, &c., are dutiable under this number.	
	Polished, painted, varnished, nickelled, enamelled &c.:	
858*a*	Lids for beer mugs ready to be fixed* (frs. 60 00)	15 00
858*b*	Capsules of lead for bottles, plated with tin, or of lead and tin alloy, even with impressed marks of commercial firms, &c., polished, painted, varnished, nickelled, enamelled &c.* ..... (frs. 60 00)	40 00§
	Ad. 857, 858*b*.—Tin capsules for bottles.	
858*c*	Other* .....(frs. 60 00)	45 00
	Ad. 857, 858*c*.—Spoons and forks.	
859	Nickel in cubes, sponges, or in cast bars; waste and scrap nickel; German silver in crude pieces	Free.
	F.—Nickel.	
860	Nickel, pure, or alloyed (German silver, "new silver"), rolled, drawn, in slabs, bars, sheet, wire, and pipes .....(frs. 10 00)	7 00
	Ad. 860.—Resistance wire for electricity.	
861	Wares of nickel or nickel alloys, wares of "new silver," alfenide and "alpaka"*....(frs. 50 00)	45 00
	Ad. 861.—Manufactures of nickel-plated sheet iron; commemorative coins and medals.	
	G.—Aluminium.	
	Aluminium, pure:	
862	In lumps, ingots, cast slabs, bars and scrap ...	1 50
	Ad. 862.—Aluminium, pure, in powder.	
863	Hammered, rolled, drawn, stamped in bars, sheets, wire and pipes.....	10 00
	Alloys of aluminium (with iron, steel, aluminium, bronze &c.):	
864	In lumps, ingots, cast slabs, bars and scrap	1 50
	Ad. 864.—Alloys of aluminium in powder.	
	N.B. ad. 864.—Aluminium in grains or in powder, mixed with oxide of iron, oxide of manganese or oxide of titanium (thermite), is dutiable under this number.	
865	Hammered, rolled, drawn, stamped, in bars, sheets, pipes and wire	5 00
	Wares of aluminium and aluminium alloys:	
866	For industrial use or for construction	20 00
867	Other, of all kinds*	70 00
	Ad. 867.—Commemorative medals and coins; wares of aluminium not combined with precious metals; sheet iron wares plated with aluminium; tissues and braids of aluminium wire.	
	H.—Precious Metals.	
868	Parings, goldsmiths' ashes, and dross of precious metals*	Free.
	Ad. 868.—Argentiferous wastes of photographic paper; waste of platinum.	
	Gold, silver, platinum:	
869*a/c*	Unwrought: gold, silver, platinum	,,
869*d/e*	Coined: gold, silver	,,
870	Rolled, in plates or bands; silver solder (silver and copper alloy), in bands*	20 00
	Ad. 870.—Antique coins.	
871	Gold and silver wire and thread; platinum wire and thread; metal wire surrounded with gold or silver*.....	50 00
872	Tissues of gold or silver wire; gold and silver beaten into thin sheets*	50 00
	Ad. 872.—Imitation gold and silver, hammered in thin leaves (see No. 822).	
873	Wares, plated, gilt or silvered by heat, or by galvano plastic processes* .....(frs. 80 00)	70 00
	Ad. 873.—Glass, porcelain and stone wares, with unimportant parts (applications, lids &c.) of precious metals (see also N.B. ad. 675, 676 and 677-681); nails of all kinds, of iron, with gilt or silvered head (others, see Nos. 775-778).	
	N.B. Ad. 873.—This number includes all articles not elsewhere mentioned in the tariff, composed of common metals or of alloys of common metals, gilt or silvered by fire or by galvanoplastic processes, including those of nickel alloy and of bronze (see also the special items of Class XI. B.).	
874*a*	Gold and silver smiths' wares* .....(frs. 300 00)	200 00
	Ad. 874*a*.—Commemorative coins and medals; spectacle fittings; inkstands of precious metals or in combination therewith.	
874*b*	Real jewellery* .....(frs. 300 00)	200 00
	Ad. 874*b*.—Buttons; rosaries manufactured partly of precious metals or partly of precious stones; gems; pearls and corals, mounted (not mounted, see Nos. 158, 159 and 638); spectacle fitting; commemorative medals and coins.	
	N.B. ad. 874*b*.—Imitation jewellery (see No. 1146).	

* Indicates, for statistical purposes, at Nos, 857-858*a/c*, 861, 867-868 and 870-874 *a* and *b*, the value of the goods in addition to the net weight.
§ Treaty with Austria Hungary.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	I.—Ores and Metals not otherwise mentioned.	
875	Ores, crude n.o.m.....	Free.
	Ad. 875.—Manganese (peroxide of manganese, pyrolusite), crude (ground, see Ad. No. 1021); arsenic ore; antimony ore (sulphuretted antimony); crude (cast, see Ad. No. 1021); pechurane (natural oxide of uranium, pechblend), crude; wolfram, crude.	
876	Sulphide of antimony (native antimony)	,,
	Ad. 876.—Regulus of antimony.	
877	Mercury	,,
878	Metallic arsenic, cadmium, bismuth, and other metals n.o.m. crude*.....	5 00
	Ad. 878.—Materials falsely called cobalt, erroneous name for grey arsenic (metallic); metallic compositions, crude, not otherwise mentioned, and their fragments; old trimmings (of gold and silver), for resmelting.	
	N.B. ad. 878.—Arsenic white, see No. 1003.	
	XII.—MACHINERY, MACHINE TOOLS, VEHICLES AND VESSELS.	
	Note to Class XII.—For statistical purposes, the customs have been instructed only to accept from Jan. 1, 1908, in respect to the goods specified in Class XII. such import declarations as contain, besides the particulars prescribed by the *tarif d'usage* (*i.e.*, country of production, designation of the goods, net weight and number of pieces, gross weight, tariff number), the value of the goods delivered carriage paid to the Swiss frontier, exclusive of customs duty. The railway authorities, forwarding agents and others are requested in their own interests to strictly comply with this requirement so as to avoid delay in the customs formalities at the frontier.	
	A.—Machinery and Machine Tools.	
	Parts of machinery, roughly shaped, weighing each:	
879	500 kilos. or more for hard (grey) cast iron, 250 kilos. or more for cast steel, 50 kilos. or more for wrought iron or steel; and the following articles without regard to weight: parts of boilers roughly shaped in wrought iron or steel, not rivetted and without holes for rivets; pipes of wrought iron or steel, twisted in spirals, coils &c.*	0 60
880	Less than 50 kilos. for wrought iron or steel*	2 00
	Ad. 879, 880.—Parts of machinery roughly shaped, other than the above mentioned, are dutiable as wares of hard (grey) cast iron, or as wares of iron, n.o.m.	
	N.B. ad. 879, 880.—Roughly shaped parts of machines of malleable cast iron are included in Nos. 803-809.	
	For roughly shaped parts of machines of copper, brass &c. (see ad. 833, 834).	
881	Steam and other boilers, steam and other recipients of all kinds, of iron; also parts of boilers put together, with or without cocks &c.* .. (frs. 8 00)	5 00
	Ad. 881.—Pans (troughs, receptacles) of sheet iron or steel for technical use; boilers for steam or hot water heating of low pressure; feed-water heating tubes; over heaters; bent iron sheets, whether perforated or not, of all sizes; cylinders for liquefied gas.	
882	Steam boilers and other apparatus of all kinds for industrial purposes, for cooking, evaporating, distilling, sterilizing &c. made of metals other than iron* .....(frs. 50 00)	35 00
	Ad. 882.—Apparatus for distilleries, iron or steel, shall be classed in Nos. 894-898.	
883	Steam and electric locomotives; tenders* (frs. 12 00)	10 00
884	Spinning machinery, including machinery for the preparation and transport of materials for spinning; twisting machines, including doubling and reeling machines; gassing and glazing machines; winding machines .....(frs. 8 00)	4 00
	Ad. 884.—Porcelain rollers (spooling wheels); pots for spinning machines, even with wooden bottoms and metal hoops, rough or painted: yarn packing presses.	
	Weaving machinery:	
885	Looms.....(frs. 8 00)	4 00
886	Other weaving machinery, such as for reeling, warping, for dressing and preparing size, for dressing; machines for measuring and folding tissues; shaft and Jacquard looms and machinery (frs. 10 00)	4 00
	Ad. 886.—Needles, crochets, weights used for the Jacquard loom; card stamping and joining machines; looms for connecting and driving the warp threads; shuttles for weavers.	
887	Knitting machines, machines for making hosiery and for darning (*remailleuses*), braiding machines, lace-making machines....(frs. 15 00)	10 00
888	Embroidering machines; threading machines*....	10 00
	Ad. 888.—Frames for embroidering pocket-handkerchiefs; spooling wheels for cylindrical bobbins; cross-thread spooling wheels.	

* Indicates, for statistical purposes, at Nos. 878-882, the value of the goods in addition to the net weight. For No. 883, the value and number of pieces in addition to the net weight. For No. 888, the number of pieces in addition to the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
889	Sewing machines and finished parts covering boxes for the same and component parts thereof, finished .....(frs. 20 00)	8 00
	Ad. 889.—Covers and tables for sewing machines, the tables with holes and notches; open-stitch sewing machines; sewing machines for button holes.	
890	Machines for typographic printing and other graphic processes; bookbinding machines (frs. 6 00)	2 00§
	Ad. 890.—Book-stitching machines worked only by pedals or by mechanical power; machines for pressing books, rolling boards, preparing dry plates, folding paper and for cutting paper: used in bookbinding, printing, and other graphic arts: lithographic stones, mounted (framed in iron &c.), ready to be put in the press, but without designs or writings (see also ad. Nos. 605, 606); apparatus for moulding inking cylinders of printing presses.	
891	Implements for agriculture, such as ploughs, harrows, cultivators, rollers, and clod crushers (frs. 8 00)	7 00
	Ad. 891.—Steel teeth for harrows imported with other parts of such implements: rakes and tedders mounted on wheels; plough wheels of wrought iron, with or without hub of cast iron.	
892	Machinery for domestic use .....(frs. 8 00)	6 00
	Ad. 892.—Mechanical churns of a maximum capacity not exceeding 6 litres; calendering machines, hand drying machines; hand machines for cutting and peeling apples; meat mincing, table knife-cleaning, bottle washing and clothes washing machines; machines for corking bottles for household use, worked by hand (other see Nos. 894c-898b; apparatus for corking bottles, of turned wood, see Nos. 257b-258); mechanical fruit presses; hand coffee and spice mills with iron cases (for table use, dutiable according to the materials of which made).	
	Agricultural machinery n.o.m.:	
893a	Pulverisers; sifting and sorting machines for grain and seeds; centrifugal skimming machines; cannons and mortars for hail dispersing .....(frs. 8 00)	4 00†
893b	Other .....(frs. 8 00)	7 00
	Ad. 893b.—Apparatus for heating wine; teeth for threshers; mechanical presses for cider and wine; centrifugal honey extractors, chaff cutters, fitted with knives or not; grindstones of all kinds, mounted (not mounted, see ad. 603), threshers, mowers and sowing drills without steam engines (see also Nos. 894-898); mechanical horse powers and their intermediate transmission gear for agricultural machines; hand pumps for liquid manure; bone mills working by hand.	
	N.B. ad. 893b.—Blades for threshers and chaff cutters, see N.B. ad. 757-760.	
	Dynamo-electrical machines and electrical transformers of all kinds:	
894a	Weighing each 50,000 kilos. or more (frs. 8 00)	5 00
894b	Weighing each from 10,000 to 50,000 kilos. exclusive .....(frs. 8 00)	6 00
895a	Weighing each from 2,500 to 10,000 kilos. exclusive.....(frs. 10 00)	6 50
896a	Weighing each from 500 to 2,500 kilos. exclusive .....(frs. 12 00)	8 00
897a	Weighing each from 100 to 500 kilos. exclusive (frs. 16 00)	11 00
898a	Weighing each less than 100 kilos...(frs. 20 00)	14 00
	Ad. 894a and b to 898a.—Machines of which a dynamo generator or a motor forms an integral part, are not included under dynamo-electrical machines.	
	Machinery and machine tools of all kinds n.o.m.; also finished parts of machines and machine tools not otherwise mentioned:	
894c	Weighing each 50,000 kilos. or more (frs. 8 00)	5 00
894d	Weighing each from 10,000 to 50,000 kilos. exclusive .....(frs. 8 00)	6 00
895b	Weighing each from 2,500 to 10,000 kilos. exclusive .....(frs. 10 00)	7 00
896b	Weighing each from 500 to 2,500 kilos exclusive .....(frs. 12 00)	8 00
897b	Weighing each from 100 to 500 kilos. exclusive (frs. 16 00)	12 00
898b	Weighing each less than 100 kilos...(frs. 20 00)	16 00
	N.B.—Machines for the manufacture and working of paper pulp and paper: for dyeing, for printing on tissues, for bleaching and dressing; flour mill machinery; china cylinders, mounted or not; hydraulic and wind motors; pumps; non-portable steam engines; steam locomobiles; steam dredgers; steam pile-drivers; steam cranes; steam rams; steam fire engines; steam ploughs; steam threshing and reaping machines; blades for steam reaping machines (see N.B. ad. 757-760) steam press-rolls; steam turbines; motors driven by gas, petrol, benzine, hot air, compressed air, and all other motors: machine tools for working metal, wood, stone, &c.: machinery for the manufacture and working of food stuffs; freezing machinery and plant; air compressors; machinery for the manufacture of tiles, bricks, cement, &c.	
	Ad. 894-898.—Grain machines and apparatus of all kinds; ventilating apparatus; compressed air and water turbines; glass cutting and boring machines: ice breaking machines; hand shears; machines and apparatus for brewers, distillers and mineral water manufacturers; presses for the manufacture of alimentary paste; filters of stoneware combined with iron; machinery for washing sand and gravel; machines for sorting stones; moulds for the manufacture of artificial stones; machines for reproducing the addresses of letters.	
	N.B. ad. 894-898.—Apparatus for industrial establishments, such as glassworks &c.; apparatus for the production of acetylene; watercloset apparatus of cast-iron with parts of copper or brass, without basins; scales of all kinds; punching-knives for cutting out shoe soles; jacks; firemen's ladders, with mechanical lengthening apparatus, also the wagon on which placed, painted or not; fire extinguishers; bath douches with pump attached; pencil sharpening machines; camp forges; self-acting lubricators of all kinds; cranes; machines, used, which are not broken or otherwise rendered unfit for use previous to their importation (see ad. 711): bent crowbars (for cranes); litho-presses; bellows for forges; dredgers; air vessels for beer pumps; dynamometers for measuring the strength of textile threads; balloons with or without accessories (see also ad. 1164); weighing machines; windlasses fixed on wheels; pulleys for transmissions &c. (valves and cocks of copper or brass, see ad. Nos. 833-837); heddles (harness) for jacquard looms; heddles for weaving looms; coffee and spice mills worked by mechanical power.	
	Ad. 894c-898b.—Lifts for persons or goods (the motor and cabin are dutiable separately, viz., the former according to 894a-898a, the latter according to No. 912); copying and stamping presses with screw or mechanical attachment (see also No. 1159b); apparatus for reproducing writing, with mechanical attachment; copying machines; machines for corking bottles worked by pedal or by motive force (if worked by hand, see ad. 892).	
	N.B.—By machine tools are only meant machines employed for finishing rough pieces of iron or other metals, wood &c. in carpenters' shops, rolling mills, lock factories, factories for mechanical constructions, machine works, &c. Planing machines, drilling machines, shaping machines, punching machines, shearing machines, cutting machines, rolling machines, lathes, drawing machines, steam hammers, presses, saws &c. are also considered as machine tools.	
899	Iron constructions, such as bridges, girders, sheds ("marquises"), roofing &c. supporting poles for electric conducting wires (except those included under No. 742), pipes of wrought iron soldered or riveted, having an internal diameter of 40 cm. or more &c.; finished parts thereof so far as they are not specially tariffed*.....(frs. 8 00)	6 00
	Ad. 899.—Iron or steel posts and pillars for telegraph wires riveted or bolted (see also N.B. ad. No. 742 and 803-809); square and round iron perforated bent; flat-iron, hot rolled, twisted in spiral shape after rolling; curved ridgings, for roofs, of corrugated sheet iron coated with zinc; channelled sheet iron, exceeding 3 millimetres in thickness; expanded metal.	
	Cylinders, plates, and stereotype plates of all kinds for printing books and engravings, also for printing on tissues, except lithographic stones:	
900	Not engraved*	2 00
901	Engraved for printing on tissues*	4 00
902	Other*	30 00
	Ad. 902.—Views for lantern slides, on glass or gelatine; negatives and positives for photography; printers' dies, howsoever manufactured	
903	Transmission belts of all kinds, except those of leather or caoutchouc .....(frs. 30 00)	20 00
	Ad. 903.—Cotton cords for self-acting spinning looms of 8 mm. or more in thickness (other, see ad. No. 425).	
904	Cards and card clothing ....(frs. 30 00)	20 00
	B.—Vehicles and Vessels.	
905	Carts for rural purposes and for transport; tumbrels, wheelbarrows and scavengers' carts*	8 00

§ Treaty with Austria-Hungary.
† Treaty with France.

* Indicates, for statistical purposes, at Nos. 899-902 and 905, the value of the goods in addition to the net weight.

XII.—MACHINERY, MACHINE TOOLS, VEHICLES AND VESSELS—contd.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs	c.
	Ad. 905.—Apparatus on wheels, for cleaning cesspools; hose reels for fire engines; fire pumps mounted on wheels; watering barrels on wheels. N.B. ad. 905.—Transport carts refer to vehicles not suspended on springs (see also N.B. ad. 912).		
906	Furniture vans*	10	00
907	"Roulottes" of all kinds*	20	00
908	Sledges for rural use and for transport	8	00
909	Other (frs. 40 00)	30	00(1)
	Ad. 909.—Antique sleighs.		
910	Carts and sledges for children: velocipedes for children having at least three wheels (frs. 30 00)	20	00
911	Invalids' wheeled chairs (frs. 30 00)	20	00
	Vehicles for carrying passengers or goods n.o.m.:		
912	Without mechanical motive power (frs. 40 00)†	35	00
	Ad. 912.—Cabins of all kinds for lifts, ancient carriages. N.B. ad. 912.—Vehicles for carrying goods refer to those which are furnished with springs (see N.B. ad. 905).		
	With mechanical motive power, including motor bicycles, tricycles &c.:		
	Not covered with leather; not upholstered†:		
913a	Motor bicycles and tricycles &c.	40	00
913b	Other (frs. 40 00)	25	00‖
	Ad. 913a.—Motor bicycles and tricycles with leather saddle and leather tool bags.		
	Covered with leather or upholstered†:		
914a	Motor bicycles and tricycles &c.	60	00
914b	Other (frs. 60 00)	40	00‖
	Cycles of all kinds without mechanical motive power:		
915	Bicycles, tandem bicycles, each† (frs. 20 00)	12	00
916	Tricycles, quadricycles &c. each† (frs. 35 00)	25	00
917	Finished parts of cycles, of all kinds (frs. 120 00)	70	00
918	Passenger carriages for railways§	10	00
919	Baggage and goods vans &c.§	8	00
	Ad. 918-919.—Carriages for tramways are also dutiable under these numbers; fitted and complete châssis for railway wagons, with brakes, buffers, &c.		
920	Other vehicles for railways, trucks of all kinds§	8	00
921	Railway velocipedes§	12	00
	Ad. 218-321.—Railway carriages and vans of ordinary gauge, narrow gauge, cable system, tramways &c.		
	Ordinary boats:		
922	Fishing vessels and boats weighing more than 1,000 kilos.*	2	00
923	Other* (frs. 6 00)	5	00
924	Pleasure boats*	30	00
	N.B. ad. Nos. 905-924.—Finished parts of vehicles and vessels not enumerated elsewhere, are dutiable, even if in the rough, at the same rate as the whole object of which they form a part; rigging and roughly wrought parts shall pay according to the component material and kind.		

XIII.—CLOCKS AND WATCHES; INSTRUMENTS AND APPARATUS.

A.—Clocks and Watches.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs	c.
	Detached parts of clocks and alarms:		
925	Roughly shaped*	15	00
	Ad. 925.—Frames and cases of all kinds for hanging and alarm clocks, other than of wood or precious metals.		
926	Finished*	60	00
927	Clocks for buildings*	25	00
928	Clocks for standing or hanging* (frs. 70 00)	20	00
	Ad. 928.—Electrical clocks; clocks with weights in cases (regulators).		
929	Alarms* (frs. 50 00)	20	00
	Ad. 927-929.—Clocks and alarms, including musical.		
	Ad. 928,929.—Finished movements for clocks and alarms.		
	Detached parts of watches:		
930	Parts roughly shaped*	15	00
931	Finished movements	100	00
932	Cases, rough, of nickel, steel, silver or gold‡	16	00
933	Cases, finished, of nickel, steel, silver or gold‡	100	00
	N.B.—Are considered as "rough" cases only, those of which the hinges are not finished, and which are neither polished nor decorated by hand.		
934	Other finished detached parts* (frs. 100 00)	50	00‖
935a/c	Watches finished, with cases of nickel, steel, silver or gold‡	100	00
935d	Chronographs; repeaters; striking or date marking; pedometers‡	100	00
936	Other watches‡	100	00
	N.B.—Jewel watches are included in No. 874.		

(1) Treaty with Austria-Hungary.

† Indicates, for statistical purposes, at Nos. 912-916, the number of pieces in addition to the net weight.

‖ Treaty with France.

§ Indicates, for statistical purposes, at Nos. 918-921, the net weight, number of pieces and value.

* Indicates, for statistical purposes, at Nos. 906, 907, 922-930 and 934, the value of the goods in addition to the net weight.

‡ Indicates, for statistical purposes, at Nos. 932-933, 935 a/d and 936 the value and number of pieces in lieu of the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs.	c
	Ad. 936.—Movements for watches, mounted in marble, alabaster, glass, leather, wood &c.		
	B.—Instruments and Apparatus. N.B.—Instruments and apparatus for industrial and technical purposes are admitted free of duty if proved to be destined for public churches or public educational establishments, on an application being previously made to the proper direction of customs.		
	Instruments and apparatus:		
937	Astronomical, geodesical, mathematical (instruments for measurements of precision)* (frs. 40 00)	16	00
938	Surgical and medical, not including orthopedic* (frs. 40 00)	16	00
	Ad. 938.—Apparatus for inhaling.		
939	Orthopedic* (frs. 50 00)	40	00
	Ad. 939.—Trusses; corsets, dorsal and thigh bandages, splints &c.; orthopedic; artificial teeth; dental mastic; artificial limbs; sheets of caoutchouc for artificial palates and gums; teething pads worn around the neck; syringes of all kinds for hygienic use; irrigateurs, clyster pumps &c.; artificial eyes.		
940	Chemical apparatus* (frs. 40 00)	16	00
941	Apparatus for scientific demonstration, terrestrial and celestial globes &c.* (frs. 40 00)	16	00
942a	For drawing, mathematical cases* (frs. 100 00)	70	00
942b	Other (scales, rulers, squares, &c.)* (frs. 100 00)	25	00
	Ad. 942b.—Measures called "Reishauer" are dutiable under Nos. 752, 756; other measures included in No. 942b.		
943	For photography* (frs. 30 00)	20	00
	Ad. 943.—Copying frames of all kinds for graphic arts; projecting apparatus; amplifiers (apparatus for enlarging photographs).		
944	Unmounted optical glasses* (frs. 20 00)	16	00
945	Spectacles, magnifying glasses* (frs. 80 00)	40	00
946	Microscopes, stereoscopes, field-glasses, telescopes* (frs. 100 00)	60	00
	Ad. 946.—Camera obscura; spy glasses on stands; mutoscopes.		
947	Physical apparatus, n.o.m.* (frs. 25 00)	16	00
	Ad. 947.—Alcoholometers, magnets, milk-gauges, wine-meters.		
948	Gas meters; cash-receiving and till registers; calculating machines*	20	00
	Ad. 948.—Controlling apparatus (for the service of watchmen &c.), typewriters, manometers, tachometers, reduction valves with manometer (without manometer: according to material and quality); automatic distributing apparatus; automatic shooting apparatus; counters for weaving looms (for reckoning the warp threads); machines for printing the addresses of letters, &c.; automatic lighters for gas jets, with clockwork movements.		
949	Water meters*	12	00
	Ad. 949.—Water levels.		
	Instruments and apparatus for the application of electricity:		
	Accumulators and plates for; electric batteries and piles, mounted electrodes:		
950	Combined with india rubber or celluloid* (frs. 15 00)	10	00†
951	Other*	8	00
	Ad. 950, 951.—Detached pieces for accumulators, such as plates, complete or not, lead frames &c.		
952	Insulators, mounted* (frs. 10 00)	6	00
	Ad. 952.—Insulators, not mounted, of porcelain or glass (see Nos. 679 and 690).		
953	Instruments and apparatus for measuring the quantity and tension of electricity (current recorders)* (frs. 25 00)	20	00
	Ad. 953.—Galvanometers. N.B. ad 593.—Under this number are included finished accessories of current recorders.		
954	Telegraph and telephone apparatus*	12	00
	Ad. 954.—Detached parts of telephones, such as trumpets, cases, microphones, &c.; electric bells.		
955	Phonographs, graphophones, cinematographs, and similar apparatus* (frs. 30 00)	20	00
	Ad. 955.—Gramophones.		
956	Other n.o.m.* (frs. 20 00)	8	00
	Ad. 956.—Starters and their resistances; commutators; automatic cut-outs ("sicherungen"); lightning guards; regulators, resistances for arc lamps; rheostats; switch boards, &c.		
	Musical instruments, even in pieces:		
957	Pianos, cottage, grand and upright* (frs. 55 00)	40	00
	Ad. 957.—Pianos permanently combined with phonolas or pianolas.		
958	Organs, church* (frs. 50 00)	35	00
	Ad. 958.—Concert organs, unfitted organs.		
959	Harmoniums*	25	00
960	Orchestrions* (frs. 50)	20	00
	N.B. ad. 960.—Orchestrions are musical instruments similar to an organ, with wooden or tin pipes, registers, wind chest, bellows, &c.		

* Indicates, for statistical purposes, at Nos. 937-960, the value of the goods in addition to the net weight.

† Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
961	Other* .....(frs. 35 00)	25 00
	Ad. 961.—Clarionets, cymbals, flutes, harmonicas of all kinds, harps, drums, violins, and all other stringed, wind, or pulsatile instruments.	
	Ad. 957-961.—Instruments of music, new or used.	
962	Finished parts of musical instruments n.o.m., such as mechanism, keyboards, pedals, &c.* (frs. 16 00)	8 00
	N.B.—Detached parts, roughly shaped, are dutiable according to the material of which made and to kind.	
	Ad. 962.—Music stands, hinges and candle-holders for pianos; pianolas, phonolas (apparatus for mechanically playing the piano).	
	N.B. ad. 962—In "detached pieces of musical instruments" are only included integral pieces, such as: Organ-pipes, keyboards, mouth-pieces, keys, bows, bridges, finger-boards, and other similar articles, ready to be fitted, and which cannot be used for any other purpose. On the contrary, pieces such as cases, frames, jointings, &c., which are simply accessories and can be employed for other purposes; also, all articles of wood and metal which are used in the manufacture of musical instruments, are dutiable according to the component material and kind.	
963	Strings of all kinds for musical instruments*.... (frs. 16 00)	10 00
	Ad. 963.—Steel wires silvered.	
	Musical boxes:	
964	Detached parts and movements roughly shaped*	15 00
965	Finished musical boxes and finished detached parts*.....(frs. 60 00)	30 00
	Ad. 965.—Cylinders with points and springs complete, for musical boxes; musical automats.	
	N.B. ad. 964. 965.—Are considered as musical boxes, in comparison with musical instruments (see Nos. 957-962), all appliances producing music by purely mechanical means without the least artistic aid, such as musical boxes barrel organs, aristons (instruments somewhat resembling barrel organs), lyrophons, polyphons, symphonions, &c., with the exception of orchestrions (for the latter see No. 960).	
	XIV.—DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLORS AND SIMILAR PRODUCTS.	
	A.—Pharmaceutical Articles and Drugs; Perfumery.	
	Raw materials, vegetable and animal, for pharmaceutical use, such as berries, leaves, flowers, fruits, shells or peel, wood, herb, bark, seeds, roots, &c., n.o.m., and not included under subdivision B:	
966	Whole, in a raw state.....(frs. 3 00)	0 50
	Ad. 966.—Juniper berries, fresh (dried, see No. 30); cassia fistula in husk or in pulp (prepared, see ad. 968); sponge waste raw; rose leaves in brine; linseed, "Bergeret," in bulk, bales, casks, sacks &c. (in packets, see ad. 981); tamarinds raw, including pressed (raw) tamarind pulp; (refined, see ad. 968).	
	N.B ad. 966.—Juniper berries fresh are subject to a monopoly duty of 8.75 frs. per quintal gross weight.	
967	Broken up or having been subjected to some mechanical process .....(frs. 15 00)	8 00
	Ad. 967.—Guaiacum wood rasped (whole as wood class V.); lindentree charcoal ground; (whole, see ad. 224); yerba maté (Paraguayan tea) insect powder; gentian roots ground; (others, see No. 30 and ad. 220).	
	Ad. 966, 967.—Berries, leaves, &c., dried for pharmacentical purposes (fresh, exempt from duty, see ad. 220). According to their condition (whole or not). Berries and fruits, wallwort, laurel and elder berries, anise, star-anise, coriander, cumin, fennel, senna follicles, cockle (Agrostemma githago), poppy-heads, leaves of belladonna, whortle berry, laurel, senna and residues of, flowers of camomile, lavender and mallow, vermifuge seed, quassia, white or yellow sandal (red, see ad. 1091, 1092) and sassafras woods. Herbs: cochearia, aristoclochia, dried marjoram, cascarilla, cinchona and simaruba bark, fennugreek, tonka beans, Job's tears, nux vomica seeds, kola nuts, hellebore, marshmallow, ipecacuanha, iris (violet), real sweetrush, jalap, liquorice, rhubarb and valerian roots and residues thereof, cantharides, castoreum, musk, shavings of hartsborn.	
	Produce of vegetable or animal origin for pharmaceutical use and for perfumery, n.o.m. and not included under sub-division B:	
968	Juices of plants concentrated by evaporation; balsam; resins and gum resins; fatty oils not manufactured; distilled aromatic waters; products of animal origin* .....(frs. 20 00)	10 00
	Ad. 968.—Aloes, arrowroot; juniper berries, crushed; juniper syrup; juniper berry pulp, drained, up to consistency, with or without sugar; empty gelatine capsules; caramel § for colouring beer; Calabrian cocoanuts; butter or cheese colouring substances; Indian disinfectants, such as: Indian naphthaline leaves, Indian preservative against moths, Indian camphorine, &c., in frames, cakes, powder, &c.; diamalt (ferment used by bakers); orange-blossom water, rose and aromatic waters†; cherry laurel water; lettuce water (milk); extract from pine needles (extract from vegetable wool, of a bitter and astringent flavour, of a brownish-black colour, and exhaling the aromatic odour of pine trees); extract from ergotized corn; extract from fir shoots; extract from nicotine; linseed flour in packets (in sacks, see ad. 204); sugar granules for homœopathic remedies, not medicated; amber oil; juniper berry oil; cod liver oil purified (raw, see ad. 1119); medicinal oils (of arnica, camphor, laurel mustard, &c.) fatty (see ad. 981), sozone oil (sozönol) for preserving leather; "kephyr," koumiss; naphthaline; opium; crushed cassia fistula (in pulp, see ad. 966); resin and gum resin used by chemists and perfumers; natural balsams (aromatic resins); asafœtida, Tolu, Peru, copaiba, euphorbium, mastic resin, myrrh, storax, &c.: dragon's blood, tamarinds crushed (raw, see ad. 966).	
	N.B.—Crushed juniper berries, juniper honey, crushed juniper berry pulp drained up to consistency, are subject to a monopoly duty of 25 frs. per quintal gross weight.	
969	Essential oils*.....(frs. 70 00)	45 00
	Ad. 969.—Oil of pine trees; real bitter almond (artificial, see No. 1069); cajuput oil; eucalyptus oil; nutmeg, rose and violet oils (see also No. 1052).	
970	Liquorice juice, perfumed or not.....(frs. 10 00)	7 00
971	Vegetable alkaloids*	10 00
	Ad. 971.—Aconitine, atropine, brucine, caffeine, cinchonine, cocoaine, codeine, conine, daturine, delphinine, digitaline, euchinine (ethyl-carbonate of quinine), heroine, hyosciamine, morphine, narcotine, nicotine, quinine, salicin, santonin, strychnine, veratrine.	
972	Saccharine*	200 00
	Ad. 972.—Dulcine; ortho toluolsulphamide; sucrine.	
973	Serum; vaccine*	10 0
	Ad. 973.—Tuberculine; animal vaccine; anti-symptomatic anthrax vaccine.	
974	Chemical products, organic and inorganic, for pharmaceutical use, n.o.m., and not included in sub division B:	
	a. Castor oil, colorless, purified* ..(frs. 10 00)	5 00
	Ad. 974*a*.—Castor oil, raw (see No. 1117).	
	b. Other*	10 00
	Ad. 974*b*.—Antibakterion, antifebrine, antipyrine, biphosphate of lime in bottles &c.; agurine, aldehyde, not denaturated (denaturated, see No. 1053), aristol, aspirine, benzonaphthol, bromoform, citrarine, citrate of magnesia, dermatol, diructine, epicarine, helmitol, kermes mineral, orthoforme, phenacitine, lunar	

* Indicates, for statistical purposes, at Nos. 961-965, the value of the goods in addition to the net weight.

§ Caramel poured into almost absolutely pure alcohol (95°) produces therein, after shaking the liquid, a deep brown or golden-yellowish colour, whereas with brown syrup (No. 67) it only becomes imperceptibly coloured.

† By aromatic waters are understood waters distilled from an aromatic plant and hence containing somewhat of its volatile oil, the product arising from the distillation having by that means adopted the odour and taste of the plant (*e.g.*, orange-blossom water, rose water, melissa water &c.).

In addition to these products, there are alcoholic solutions of essential (volatile) oils or essences, obtained either from the maceration of the plant in spirits of wine or from the dissolution of the volatile oils or essences in this liquid, or even from the distillation of plants with alcohol (*e.g.*, essence of melissa). They are often wrongly called "water," such as for instance "Cologne water," "Thousand flower water," ("eau de mille fleurs"), &c.; they come within the denomination of essential oils or essences, *i.e.*, under perfumery, subject, according to the tariff, to the duties of 45 frs., resp. 50 or 100 frs. per quintal (Nos. 969,981; resp. 982,983).

Real aromatic waters are discerned from the products falsely so-called, first owing to the latter containing alcohol and consequently being more or less inflammable, and further, especially because they become disturbed by addition of water.

When, therefore, doubts exist as to the classification of a consignment of aromatic water, a small sample should be taken and a little water poured therein. Should the liquid become disturbed, it is an alcoholic solution of essential (volatile) oil or essences, liable to a duty of 45 frs. per quintal; when the liquid does not become disturbed, it is dutiable as aromatic water at the rate of 10 frs. per quintal.

Should the taking of a sample not be authorized or be impracticable, the duties shall in case of doubt be charged at the rate of 45, 50 or 100 frs. per quintal.

* Indicates, for statistical purposes, at Nos. 968, 969 and 971-974*a*-*b*, the value of the goods in addition to the net weight.

XIV.—Drugs, Chemical Substances and Products, Colors and Similar Products—con.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	caustic (nitrate of silver), méthane, water called metallic, acetic ether, formic ether, nitric ether, alcoholized, europhene, pharmaceitical iron pulverized, formaldehyde not denaturated (denaturated, see No. 1053), magnesia calcined, golden sulphur of antimony, corrosive sublimate (bichloride of mercury), sulphonal, sulphide of potassium (liner of potassic sulphur), tannigene, tannoform, tannopine, theocine, artificial manure in packets flasks, boxes &c. (flower manure), safrol on proof being furnished that it is to be used in the manufacture of heliotropine or for scenting soap (see also ad. 982, 983); milk of sulphur, disinfecting tabloids of a formaldehyde basis, animal manure (powdered) in packets, glass receptacles, boxes &c. (when in bulk, see No. 169); proto chloride of mercury (calomel); aseptol (phenolsulphonic acid, sozolic acid, sulphophenol) (subject to proof of their use in the manufacture of colours see also ad. No. 1066); ichthyol, ichtosan; bromural, euresol; ferropyrine; ichtalbine; iodival; lenigallol; santyl, styptol; styrakol; tannalbine.	
	N.B. ad. 974*b*.—The above mentioned products, dosed, compressed or prepared as specifics, for pharmaceutical purposes, are to be classed in No. 981.	
	N.B.—Aldehyde not denaturated is subject to a monopoly duty of 5 50 frs.; nitric ether, alcoholized, frs. 90 00, and formic ether, frs. 100 00, per quintal gross weight.	
975	Iodoform, xeroform, iodoformogen*	10 00
	N.B. ad. 975.—Iodoform is subject to a monopoly duty of 50 centimes per quintal gross weight.	
976	Chloroform, chloral*	10 00
	Ad. 976.—Chloral hydrate.	
	N.B. ad. 976.—Chloroform is subject to a monopoly duty of frs. 3 60 and chloral and chloral hydrate frs. 1 50 per quintal gross weight.	
977	Milk sugar, whey powder	10 00
978	Mineral waters, natural or artificial....(frs. 3 00)	1 50†‡
	Ad. 978.—Seltzer waters, even in syphons; aërated lemonade; ginger ale.	
	Spring salts, salts for baths and marsh salts, with or without description of their medicinal effect:	
979	In small cases, bottles, boxes &c., not made up for retail sale* .....(frs. 4 00)	1 50
980	Made up for retail sale or in doses*....(frs. 20 00)	5 00†
	Ad. 979, 980.—Artificial salts for baths are dutiable as natural salts.	
	N.B. ad. 980.—Pennes salts.	
981	Pharmaceutical preparations, such as powders, pastilles, plasters, pills, ointments, tinctures, volatile oils and essences &c.*.....(frs. 100 00)	45 00
	N.B. ad. 981.—Are also included in this number essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery.	
	Ad. 981.—Albumen, ferruginous (albumenized iron); mint alcohol (Münzgeist); byrrh; Dr. Bilfinger's hygienic nutritive coffee (for anæmia, chlorosis, scrotulæ &c.); Bullrich's universal depurative (Bullrich's universal-Reinigungsmittel); essence of citron; alcoholized ether (Hoffmann's drops); rum ether; elixirs; bitter almond spirit; apricot spirit; spirit of bitters (essence de vie, bittergeist); Carmelites spirit; essence of cognac; essence of rum, eugenol (constituent element of clove oil); extract of rye and maize; mint extract; malt extract of all kinds, with an admixture of pharmaceutical preparations, such as iron, iodine, quinine &c. (malt extract, other, see ad. 102 or ad. 114, 115); dialyzed iron; Baunscheidt's oil (oleum Baunscheidtii); mentholine (kind of snuff); mustard for pharmaceutical purposes, in packets &c.; Hevid's ointment for horses' hoofs; anti-arthritic paper and cloth; sinapism paper; spring and bath salts in tablets; concentrated pepsine; pocket pharmacies; pharmacies in cabinets; phosphorus paste and pills (for killing rats); Dr. Golis's alimentary powder; seidlitz powder; powder for stimulating horses' appetites; Kola preparations, such as cakes, biscuits, pastilles &c.; Kola nut extract; racabout, Arabian in flasks, boxes &c., if the examination is not authorized (see also Ad. No. 100): remedies composed by the curé Kneipp, such as: Pectoral, depurative anti-hydropic and stomachic (Magentrost) teas, eye water &c.; secret remedies, specialities; remedies and medicines in the form of syrup; Pagliano's hemo-globin and plantain syrups; Rob, Boyveau-Laffecteur's; Beraud's tea,	

* Indicates, for statistical purposes, at Nos. 975, 976 and 979-981, the value of the goods in addition to the net weight.
† Treaty with Austria-Hungary.
‡ Treaty with Spain.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c
	Chambard's tea; lemon essence; lemon juice mixed with pharmaceutical products (see also ad. 987); tonic and medicinal wines, such as Mugnier's, Around's, St. Raphael's &c.; ginger wine; pepsine wine, sagrada wine; punch without alcohol; tobacco (Schneeberg's); hematogen; nitrate of silver sticks in a sheath; "Baurenfreude" powder for stimulating the appetite of cattle; phosphate of lime for cattle food, mixed with drugs or flavoured; boricated vaseline, unscented; rhubarb wine; fermented rhubarb juice, sweetened or not; raspberry water (product obtained by distilling fresh raspberries, alcoholised); anthrasol; arsentriferrine; coedonal; digipuratum; engalol; ovaraden; renaden; thyraden; triferrine.	
	N.B. ad. 981.—Monopoly duties:	
	(1.) On pharmaceutical products and on tinctures containing alcohol, for external use only: frs. 1 40 per degree and per quintal, gross weight.	
	(2.) On pharmaceutical products and tinctures, elixirs, specialities, medicinal wines, &c., for internal use, also on alcoholic extracts and essences intended for consumption or for the manufacture of brandy, liqueurs or lemonades, &c., such as mint alcohol, bitter spirits (essence de vie), essence of cognac, mint extract, essence of vermouth and the like: as on spirits of superior quality (see N.B. Nos. 125-129).	
	(3.) On rum ether and rum essence, frs. 100 per quintal, gross weight.	
	Perfumery and cosmetics; synthetic perfumes:	
982	In receptacles of all kinds weighing more than 1 kilo.* .....(frs. 75 00)	45 00†
983	In receptacles of all kinds weighing 1 kilo. or less* .....(frs. 125 00)	90 00†
	Ad. 982, 983.—According to package: Pastilles, powder &c. for burning; Cologne water; perfumed essences, viz., alcoholic liquids containing an admixture of odorous extracts or products of alcoholic distillation from odoriferous substances; heliotropine (piperonal), ozogene; paste mack, used to perfume baths; safrol (see also ad. 974*b*); vaniline; perfumed cream of glycerine; eau d'Atirona (liquid toilet soap), mouth water, eau de beauté, and other means of embellishment; fard, hair oils, tooth pastes and powders; all kinds of pomatum, powder (rice powder), hair dyes &c.; aromatic vinegars; boricated vaseline, scented; alum moulded into blocks, perfumed or not (for use in shaving); terpineol (lilacin); ziska paste; acetate of terpenil (of terpineol).	
	N.B. ad. 982, 983.—Monopoly duty on perfumery and cosmetics manufactured with alcohol, frs. 1 40 per degree and per quintal gross weight	
984	Artificial alimentary substances, such as "somatose," "nutrose," "tropon" &c.*	75 00
	Ad. 984.—Preparations of tropon, and somatose, of all kinds; sanatogene, and preparations of sanatogene; heyden's food; oriental strengthening powder; polylactol (somatose preparation); hematopan; preparations containing plasmon.	
	B.—Chemical Substances and Products for Industrial Use.	
	Primary materials:	
985	Iceland moss, "psyllium" seeds, and other similar materials, subject to proof being afforded that they are to be used for industrial purposes	Free
986	Catechu; kino	"
	Ad. 986.—Gambier gum=yellow catechu.	
987	Lime juice	"
988	Gum of all kinds: Senegal gum, cherry-tree gum, gum tragacanth &c., agar-agar	"
	Ad. 988.—Gum arabic liquid in receptacles weighing together with the resin more than a kilo. (for others, see No. 1159*a*).	
	Resins of all kinds for industrial use: solid:	
989	Colophony	"
990	Copal, dammar, sandarac, stick-lac, shell-lac, gum-mastic &c	"
	Ad. 990.—Waste and residue of amber and gum resin, shellac, bleached.	
	N.B. Ad. 990.—Stick-lac is a raw material for the manufacture of shellac.	
	Ad. 989, 990.—Distilled resins without addition of any other substance, when proved to be for the manufacture of varnish.	
991	Pitch, soft: unmanufactured, of all kinds; black resin	"
	Ad. 991.—Solid tar (residue from the distillation of coal tar): pitch for shoe makers (see No. 1057).	
992	Turpentine, white resin (galipot) &c.	"
993	Sulphur in pieces, lumps, sticks, or powder	"
994	Flowers of sulphur (sulphur sublimate)	"
995	Essence of turpentine	"
996	Tar of all kinds	"

* Indicates, for statistical purposes, at Nos. 982-984, the value of the goods in addition to the net weight.
† Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
997	Dried wine lees	Free.
	Ad. 997.—Wine lees, liquid (see No. 218).	
	N.B. Ad. 997.—Wine lees dried are subject to a monopoly duty of frs. 3 50 per quintal gross weight.	
998	Tartar, crude	,,
	Ad. 998.—Tartrate of calcium.	
999	Primary materials, n.o.m., for industrial use	,,
	Ad. 999.—Camphor, raw (purified, see No. 1052); gas-purifying material (for separating sulphuretted hydrogen from illuminating gas).	
	Inorganic prepared auxiliary materials and manufactured products:	
1000	Caustic potash, caustic soda, solid	0 80
1001	Liquid (lye)	1 50
1002	Alum	0 30
	Ad. 1002.—Alum of aluminium, ammonium, chrome, iron potassic, manganese, potassium, sodium.	
1003*a*	Arsenious acid (white arsenic); chloride of barium, calcium, and manganese; carbonate of magnesium, sulphate of magnesium (Epsom salts)	0 30
1003*b*	Chloride of magnesium (frs. 0 30)	Free
	Ad. 1003*a b*.—White arsenic=arsenious acid; arsenic, metallic (see No. 878).	
	Ad. 1003*b*.—Lye of magnesium chloride.	
	N.B. ad. 1003-1068.—Acids in tank-wagons are dutiable on net weight increased by 15 %; for compressed acids n.o.m., and also for acetylene, ammonia, chlorine, hydrogen, oxygen; compressed, the tare is 30 %; for liquid carbonic acid, 50 %.	
1004	Arsenic acid; compounds of antimony n.o.m.; chloride of sulphur; verdigris; bisulphide of lime: sulphide of arsenic	1 00
	Ad. 1004.—Antimonic acid (acidum stibiosum, oxide of antimony); chloride of antimony.	
	N.B. 1004.—Basic acetate of copper, subacetate of copper, verdigris = verdet; yellow sulphurated arsenic = orpiment.	
1005	Peroxide of barium, of lead and of sodium	1 00
1006	Acetate of lead (salt of Saturn); nitrate (azotate) of lead	1 00
1007	Litharge	1 00
	Ad. 1007.—Litharge (bleiglätte, goldglätte, silberglätte).	
	N.B. ad. 1007.—Oxide of lead = litharge.	
1008	Boric acid; phosphoric acid	1 00
	Ad. 1008.—Oxychloride, pentachloride, and sesquisulphide of phosphorus.	
1009	Bromine, and salts of; iodine, and salts of (frs. 3 00)	2 00
	Ad. 1009.—Bromide of: ammonium, barium, calcium, potassium, lithium, sodium, &c., iodide of potassium.	
1010	Carbide of calcium (frs. 5 00)	Free
1011	Chlorates, perchlorates, persulphates, n.o.m. (frs. 2 00)	1 00
	Ad. 1011.—Chlorate of potash.	
1012	Chloride of lime	1 00
	Ad. 1012.—Chloride of lime in any packing.	
1013	Chlorine, liquefied under pressure (frs. 0 50)	0 30
	Ad. 1013.—Chlorine in solution of water, not compressed.	
1014	Carbonic acid, liquefied under pressure	8 00
	Ad. 1013, 1014.—In the absence of usual trade packing, the additional tare shall not exceed 30 % of the net weight for chlorine, liquefied under pressure, and 50 % for carbonic acid, liquefied under pressure, if sent in tank-wagons.	
1015	Acetylene, liquefied under pressure (frs. 10 00)	7 00
	Ad. 1015.—Illuminating gas liquefied; gas obtained by the distillation of benzine residues, liquefied by compression ("Blaugas")	
1016	Ammonia, liquefied under pressure (frs. 3 00)	2 00
1017	Other liquefied gases n.o.m. (frs. 3 00)	2 00
	Ad. 1017.—Sulphuric acid (see ad. No. 1036), hydrogen and oxygen; liquefied under pressure.	
	N.B. ad. 1016, 1017.—In the absence of the usual trade covering, the additional tare-rate for ammonia liquefied under pressure and for liquefied gases n.o.m., conveyed in tank-wagons, is not to exceed 30 % of the net weight.	
1018*a*	Chromium acetate; pyrolignite of iron (iron mordant)	1 00
1018*b*	Acetate of alumina (alum mordant) (frs. 1 00)	0 30
1019	Yellow prussiate of potash (ferro-cyanide of potassium); red prussiate of potash (ferri-cyanide of potassium); red chromate of potash (bichromate of potassium); permanganate, sulphocyanide, and cyanide of potassium (frs. 1 00)	0 30
	Ad. 1019.—Sulphocyanide of barium, and of copper.	
1020	Saltpetre (of potassium and sodium), pure	1 00
	Ad. 1020.—Saltpetre of potassium, and sodium, of a tenor of at least 98 %.	
	N.B. ad. 1020—Nitrate of potash, saltpetre for gunpowder = saltpetre of potash; cubic nitre=saltpetre of sodium; saltpetre not purified (see No. 163).	
1021	Pyrolignite of lime; phenate of lime; nitrate of barium; sulphide of lead; sulphide of iron; zinc powder	0 30
	Ad. 1021.—Acetate of lime, carbonate and chlorate of barium; manganese, ground or in paste (crude, see ad. 875); peroxide of manganese, reconstituted; powder for tempering iron and steel (Härtemehl); sulphate of barium, in paste, ground (see No. 1090), coloured (see ad. 1102); sulphide of antimony (mineral of manganese), melted in cakes, sticks &c. (crude, see No. 875); sulphocyanide of calcium; wolfram ore, ground.	
1022	Chloride of zinc; mother-lye of chloride of zinc (frs. 1 00)	0 30
	Ad. 1022.—Chloride of aluminium.	
1023*a*	Arseniate of sodium, liquid; bicarbonate of sodium; sulphite and bisulphite of sodium (frs. 1 00)	0 30
1023*b*	Phosphate of sodium	1 00
1024	Borax (borate of sodium) (frs. 0 50)	0 30
1025	Chromate of sodium (bichromate); cyanide of sodium; sulphate of sodium (Glauber's salt); sulphide of sodium (frs. 0 50)	0 30
1026	Nitrate of sodium	1 00
1027	Acetate, hyposulphite and fluosilicate of sodium (frs. 1 00)	0 30
	Ad. 1027.—Fluosilicate of magnesia.	
1028	Salts of sodium n.o.m. (frs. 1 00)	0 50
	Ad. 1028.—Benzoate of soda, chlorate of soda, formiate of soda, gallate of soda naphtionate (sulpho-naphthylamine) of soda, oxalate of soda, phenate of soda, salicylate of soda, valerianate of soda; antiputrid salts in bulk (in packets, boxes &c. see ad. No. 50).	
1029	Phosphorus, white	2 00
	N.B.—The importation and use of white phosphorus is only authorised for scientific and pharmaceutical purposes and for other objects innocuous to health, for which the Federal Council shall have issued a special permission.	
1030	Phosphorus, red (amorphous)	2 00
1031	Potash, crude	Free
	Ad. 1031.—Carbonate of potash=crude potash.	
1032	Sal ammoniac (chloride of ammonium)	1 00
1033	Ammonia in aqueous solution (volatile alkali)	1 00
1034	Nitric (azotic) acid (fr. 1 00)	0 60
1035	Hydrochloric (muriatic) acid	0 30
1036	Sulphuric acid; sulphurous acid in aqueous solution	0 30
	Ad. 1036.—Sulphuric acid, liquefied by compression (see ad. No. 1017).	
1037	Chloro-sulphuric acid (sulphuric hydrochlorine): oil of vitriol (fuming sulphuric acid) (frs. 0 50)	0 30
1038	Liquid acids n.o.m.	1 00
	Ad. 1038.—Acid, chrome (trioxide of chrome); acid fluor-hydric, in aqueous solution; tungstic acid.	
1039	Soda, calcined	Free
1040	,, crystallised	0 50
	Ad. 1039-1040.—Carbonate of soda.	
1041	Sulphate of alumina; hydrate of alumina; aluminate of sodium; sesquichloride, chloride, fluoride and chromate of chrome; sulphocyanide of alumina	0 30
	Ad. 1041.—Bisulphite of chrome; fluoride of calcium, barium, strontium, lanthanum.	
	N.B ad. 1041.—Calcined alumina is also dutiable under this number.	
1042	Hypochlorites (frs. 2 00)	1 00†
	Ad. 1042.—Hypochlorite of potassium (Javelle water); hypochlorite of sodium (Labarraque's water).	
1043	Iron and zinc vitriol	0 30
1044	Copper vitriol and so-called "fungivore" products	0 20
	Ad. 1044.—Fungivore (a mixture of sulphate of iron with flowers of sulphur to prevent diseases in vines); ammoniacal sulphate of copper (substance to prevent mildew); steatite or sulphate of copper (to prevent diseases in vines).	
1045	Silicate of potassium or of sodium (soluble glass) (frs. 0 50)	0 30
1046	Binoxide of hydrogen (oxygenated water) (frs. 4 00)	2 00
1047	Salts of tin (frs. 3 00)	1 50
	Ad. 1047.—Chloride of tin, ammoniacal (pinksalz); perchloride of tin.	
1048	Inorganic prepared auxiliary materials, n.o.m. for industrial use (frs. 3 00)	2 00
	Ad. 1048.—Antikampine for the destruction of worms and caterpillars; arsenate of potash; azotate (nitrate of strontium); hydrate of baryta (caustic boryta); crystallised bicarbonate of potassium; borate of lime; borate of manganese; citrate of lime; disincrustators for steam boilers (glycoline; lithoreagent, &c.); soldering water; fluoride of antimony; hyposulphite of lead; nitrate of bismuth; Spence's metal; oxide of copper, oxide of uranium; perchloride of copper, and iron; phosphate of ammonia; salts of hartshorn (sesqui-carbonate of soda); sodium	

† Treaty with France.

XIV.—DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLORS AND SIMILAR PRODUCTS—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	(natrium); solidogen (mordant); sulphate of ammonia, crystallised; sulphate of nickel; sulphate of potash; arsenate acid of iron (Schwabenerde); glazing (varnish for earthenware); fire-extinguishing grenades and bottles; fire-extinguishing mass; L'homme Lefort cement; soldering powder (consisting of borax, sal ammoniac and colophany), for soldering iron, steel, soft cast iron; Cremieux's insect powder (against diseases of the vine); coal cakes to facilitate the smelting of metals (Patent metallraffinade), guarantol (egg preserve); baths for nickelling, coppering, silvering &c.; didymium salts; developing and fixing salts and baths, inorganic, for photography.	
	Organic prepared auxiliary materials and manufactured products:	
1049	Amylic alcohol (fusil oils), crude or refined, n.o.m. ....(frs. 6 00)	3 00
	Ad. 1049.—Alcohol iso-amylic, alcohol of fermentation, propylic alcohol, isopropylic alcohol, butylic and isobutylic alcohol = fusil oil.	
	N.B. ad. 1049.—Fusil oil is subject to a monopoly duty of frs. 88 00 per quintal. gross weight.	
1050	Citric acid, tartaric acid ....(frs. 2 00)	1 00
1051	Acetic acid, raw or refined, with empyreumatic odour; lactic acid; wood spirit (methylic alcohol, methylene), crude; acetone; methylethylacetone; preparations with a pyridine base ....(frs. 1 00)	0 30
	N.B.—Pure acetic acid is included under Nos. 130-131.	
	Ad. 1051.—Formic acid; wood vinegar.	
	N.B. ad. 1051.—Acetic acid purified, with empyreumatic odour, shall only be admitted at the rate of 30 centimes when proved to be for technical or industrial use.	
	N.B. ad. 1051.—Acetone (pyro-acetic spirit), pyroligneous spirit of vinegar.	
1052	Essential oils of cloves, lavender, aspic and juniper; amylic ether; ethers with fruit odour; camphor; thymol*	[illegible] 00
	Ad. 1052.—Acetate of amyl; eucalyptol; oil of anise, oil of citron, oil of cinnamon, oil of bergamot, oil of citronnelle; lemon oil, peppermint oil; menthol, butyric ether; laurate of ethyl.	
	N.B. ad. 1052.—Essential oils for pharmaceutical use and for perfumery (see No. 969); camphor, crude (see ad. No. 999).	
	N.B. ad. 1052.—Acetate of amyl is subject to a monopoly duty of frs. 88 00 per quintal, gross weight; fruit odour ether as spirits of superior quality (see N.B. ad. 125-129).	
1053	Formaldehyde, aldehyde, denatured	2 00
	Ad. 1053.—Lysoforme.	
	N.B. ad. 1053.—Aldehyde. formaldehyde, not denatured (see ad. 974b).	
1054	Tannic acid (tannin), gallic acid &c....	1 00
	Ad. 1054.—Gallaminic acid.	
1055	Extracts of substances containing tannin, liquid and solid ....(frs. 0 30)	Free
	Ad. 1055.—Extract of dividivi, extract of oak and of oak bark, extract of chestnut tree, extract of quebracho wood, extracts of mangrove and mimosa barks, extract of hemlock, extract of sumac, juice of sumac.	
1056	Glycerine, glycerine lye....	1 00
	Ad. 1056.—Glycerine, crude (not deprived of water).	
1057	Manufactured resins of all kinds, brewers' and shoemakers' pitch &c. ....(frs. 10 00)	3 00
	N.B. ad. 1057.—Pitch, not manufactured (see No. 991); resinous ethers; resinate of manganese, resinate of lead, hardened.	
1058	Bi-tartrate of potash (purified tartar, cream of tartar); neutral tartrate of potassium; tartar emetic (stibiated tartar, double oxalate of antimony and potassium) ....(frs. 2 00)	1 50
	N.B. ad. 1058.—Substitutes of tartar emetic=double antimony and potassium oxalate and tartrate.	
1059	Methylic alcohol (wood spirit, chemically pure); collodion; organic combinations of bromine, chlorine and iodine; phosgene; other similar products n.o.m. ....(frs. 2 00)	1 00
	Ad. 1059.—Acetin; anhydrous acetic acid (oxide of acetyl), camphoric acid; valerianic acid; antiformine; antimerulion (substance for destroying fungus growth on buildings); chloride and perchloride of ethyl (Dutch oil); bromine combinations of all kinds, such as bromide of ammonium, barium, calcium, ethyl, lithium, potassium, sodium &c.; Moity's disinfectant for cleaning mouldy casks; camphor oil, essential; naphthaline, in balls &c. (other, see No. 1065); perchloride of isobutyle; developing and fixing salts and baths, organic, for photography; bitumen emulsion.	
	N.B. ad. 1059.—Chloroxycarbonic gas dissolved in toluol or benzol=phosgen.	
	N.B. ad. 1059.—Ethyl bromide is subject to a monopoly duty of frs. 3 60; ethyl chloride, frs. 3 50, and ethyl iodide frs. 2 00 per quintal gross weight.	
1060	Sulphide of carbon	0 30
1061	Oxalic acid, oxalate of potassium (salts of sorrel)	1 00
	Ad. 1061.—Saccharic acid=oxalic acid.	
1062	Sulphuric ether (ethylic ether)....	1 00
	N.B. ad. 1062—In accordance with the terms of existing Commercial treaties, there shall be levied, until otherwise ordered, on imported sulphuric ether, over and above the duty of 1 franc, a countervailing tax of frs. 5 25 per quintal gross weight, to make up for the fiscal charges leviable on the alcohol used in the native manufacture of this article. This countervailing tax shall be levied at the Swiss frontier customs, on account of the Federal Regie of spirits (Feuille fédérale No. 9 of June 29, 1906).	
1063	Acetic ether	10 00
	N.B. ad 1063.—Acetic ether is subject to a monopoly duty of frs. 2 50 per quintal gross weight.	
1064	Derivatives from tar oil, such as "carbolineum," creosote, creosote oil, creolin &c ....(frs. 1 00)	0 50
	Ad. 1064.—Lysol (kind of disinfectant), saprol.	
1065a	Derivatives from coal tar and auxiliary materials for the manufacture of aniline colours, such as benzol, naphthaline, anthracin, carbolic acid, toluol, benzoic acid, &c. ....(frs. 1 00)	0 30
	Ad. 1065a.—Chloride of naphthaline; dinitrotulol; oil of anthracin; nitro naphthaline; xylol; parasulphochloride of toluene; trinitrotolnol; binitrotoluol; hydroquinon.	
	N.B. ad. 1065a.—Carbolic acid, carbolic alcohol, benzol phenol, coal tar creosote=carbolic acid, naphthaline in candles, balls, plates, &c. (see ad. No. 1059).	
1065b	Benzine....(frs. 1 00)	0 30
1066	Aniline; combinations of aniline for the manufacture of colours, such as toluidin, dimethylanilin &c....(frs. 1 00)	0 60
	Ad. 1066.—Aniline, crude; oil of aniline; amidosalicilic acid; creosotic acid (cresylic); bases of benzidine; sulphate of benzidine; chlorhydrate of aniline; monochlores of aniline; salts of aniline; xylidine; paraphenetidine; phenosulphonic acid (sozolic acid, aseptol, sulphophenol), subject to proof of its use in the manufacture of colours (for other purposes, ad. 974b).	
1067	Phthalic acid, resorcine ....(frs. 1 00)	0 60
	Ad. 1067.—Alizaric acid (naphthalic acid)=phthalic acid.	
1068	Salicylic acid ....(frs. 1 00)	0 60
	Ad. 1068.—Salicylic acid, crude or purified.	
1069	Chloride of benzyl; artificial oil of bitter almonds (nitrobenzin, essence of mirbane): naphthol and its derivatives &c.... (frs. 1 00)	0 60
	Ad. 1069.—Amidonaphtol sulphonic acid, naphthol sulphonic acid, naphtylamin sulphonic acid; croceic acid; naphtylamine; trichloride of benzyl.	
	N.B. ad. 1069.—Nitrobenzine, essence of mirbane, oil of mirbane = oil of bitter almonds, artificial (2) (oil of bitter almonds, real, see ad. No. 969).	
	N.B.—(2) Distinctive character: A drop spread on a piece of glass will remain in a liquid state after one hour, whilst a drop of real bitter almond oil (essential oil, No. 969) will form during that time a solid, crystallized and brilliant mass.	
1070	Trois-six, spirits of wine, denatured	3 50
	N.B. ad. 1070.—The importation of denatured trois-six, alcohol and spirits of wine is a monopoly of the Confederation.	
1071	Albumen	2 00
	Ad. 1071.—Yolk of eggs, white of eggs = albumen.	
1072	Caseine; extract of rennet....	2 00
	Ad. 1072.—Rennet (Naturlab), in powder (see also ad. No. 149); powder of mouldy bread.	
1073	Materials for printing cylinders, for hectographs and other substances prepared for graphic reproduction ....(frs. 5 00)	4 00
1074	Cobblers' gum (Vienna gum, gluten) ..(frs. 7 00)	6 00
1075	Glue, joiners', house-painters' and plasterers' (frs. 5 00)	2 50
	Ad. 1075.—Kalkolith.	
1076	Gelatine; fish glue ....(frs. 10 00)	7 00
	Ad. 1076.—Lip glue; glue for clarifying vinegar; bone glue for clarifying wine.	
1077	Glue, liquid or in powder ....(frs. 10 00)	6 00
	N.B.—Liquid glue in receptacles weighing 1 kilo. or less is included under No. 1159.	
	Starch of all kinds:	
	Raw, subject to proof being afforded that it will be used for industrial purposes:	
1078	Flour of potatoes, sago and tapioca; fecula (potato, sago and tapioca starch) ....(frs. 1 50)	0 50

* Indicates, for statistical purposes, at No. 1052, the value of the goods in addition to the net weight.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
1079*a*	Starch of rice .....(frs. 3 50)	2 50
1079*b*	,, of maize, wheat &c.	3 50
	N.B. ad. 1078, 1079.—In order to prove that the goods are to be used for industrial purposes, it will be sufficient to produce a general confirmatory letter in the form prescribed by the Swiss Direction General of Customs	
	Raw, not destined for industrial purposes:	
1080*a*	Potato meal, fecula (potato starch), rice starch (frs. 5 00)	3 00
1080*b*	Other	5 00
	Ad. 1078 and 1080*b*.—Arrowroot.	
	N.B. ad. 1078 and 1080*b*.—Edible flour of tapioca and sago (see Nos. 65, 66).	
1081*a*	Dextrine (*leiocome*, manufactured and roasted starch) &c.....(frs. 5 00)	3 50
	N.B. ad. 1081*a*. Dextrine and leiocome are roasted starch, rendered soluble in water, the former by treating it by means of an acid, the latter without undergoing that process.	
1081*b*	Starch gum.....	5 00
	Ad. 1081*b*.—Preparations used for sizing and finishing of all kinds; vegetable glue whether or not in the form of paste, and similar products	
	N.B. ad. 1081*b*.—This number includes soluble starches of all kinds (except dextrine and leiocome, see N.B. ad. 1081*a*).	
	Explosive materials and pyrogenic preparations:	
1082	Gun cotton; collodion.....(frs. 50 00)	10 00
1083	Dynamite and other explosives n.o.m. (frs. 70 00)	55 00
	Ad. 1083.—Mélinite; nitroglycerine; paléine.	
1084	Ammunition for portable firearms ..(frs. 100 00)	50 00
1085	Miners' fuses.....(frs. 60 00)	50 00
	Ad. 1085.—Primers.	
1086	Wax matches .....(frs. 60 00)	40 00
1087	Wood ,, ...(frs. 40 00)	30 00
	Ad. 1086, 1087.—The importation of wax and wooden matches manufactured with white phosphorus is prohibited.	
	N.B. ad. 1087.—Fusee matches; sulphured sticks, leaves and wicks for cleaning out casks and barrels.	
1088	Fireworks and other pyrotechnical preparations, and pyrogenic articles n.o.m.; tinder*	150 00
	Ad. 1088. — Fire-kindlers (pyrogenite); matches with Bengal lights; resin wicks; star-shower matches; Vesuvian pyramids; resin torches; caps for toy pistols, Bengal lights, fulminates of all kinds, such as mélinite shells, natural or artificial bouquets, snowballs, surprises (attrapes) &c. (articles for cotillions), charged; paper with explosive matter for sweetmeats (cossack paper); protective crackers for cyclists; spirits of wine for burning in solid form; so called "electric" candles for christmas trees (aluminium tapers).	

C.—Colours.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Colouring earths:	
1089	Crude, in pieces, blocks &c.....	Free
1090	Manufactured: ground, washed, pulverized &c. such as chalk, ochre, sulphate of baryta &c..... (frs. 0 30)	0 20
	Ad. 1090.—Galena, ground (raw, see No. 840).	
	N.B. ad. 1090.—Baryta white (permanent white), English red, *caput mortuum*, umber, cassel earth, metallic grey, mineral carbon, mineral black and grey earth are dutiable under this number: colouring earths, prepared or mixed with chemical colours, are not included in this number.	
	N.B. ad. 1090.—Sulphate of baryta in paste (see ad. No. 1021) (coloured, see ad. 1102).	
	Ad. 1089 and 1090.—Blanc-fixe or satin white (blanc de baryte); Meudon white, Troyan white, chalk; blend (sulphide of zinc); cassel brown; graphite (plumbago, black lead); in bulk, bales, casks, cases &c. (in boxes &c., see ad. 1105); polishing red, English red, blood-stone, red ochre, artificial hydrated oxide of iron (caput mortuum), colcothar, red of Nuremberg; umber; sienna earth; Vienna earth.	
	Vegetable colors:	
1091	Dyeing woods, in logs	Free
1092	Worked: cut up, ground, grated, pulverised &c.	0 60
	Ad. 1091 and 1092.—Logwood; Pernambuco wood (of Brazil); yellow wood (fustet); red wood (of Bahia); red sandal wood (white and yellow, see ad. Nos. 966, 967).	
	Berries, leaves, lichens, fruits, herbs, bark, roots &c., for dyeing:	
1093	Crude, not broken up.....	Free
1094	Broken up: cut up, ground, grated, pulverised &c.	0 60
	Ad. 1093 and 1094.—Berries of barberry, buckthorn; leaves of the sumach; valonias (vallonnées), woad balls, myrobalans (noix de Bengale), gall-nuts; pomegranate bark, dried; orchil lichens; madder, alkanet, roots of curcuma (turmeric), Babiah, dividivi, "rowe" (substances for tanners); Panama bark (quillaya bark).	
1095	Extract of logwood and liquid and solid extracts of colouring materials n.o.m.; garancine	3 00
	Ad. 1095.—Alkaline extract of cassel earth (papier braun, saft braun, wallnut mordant); madder extract; quercitron (flavin).	
1096	Annatto: prepared orchil; cudbear; safflower; cochineal	4 00
	Ad. 1096.—Carthamine (carmin of safre): extract of orchil; litmus.	
	Colours derived from coal tar:	
1097	Artificial alizarin .....(frs. 0 60)	Free
	Ad. 1097.—Artificial alizarin, dry or in paste.	
1098	Colours from anilin, anthracene, naphthaline and coal tar colours n.o.m.....(frs. 10 00)	5 00
1099	Indigo, natural or artificial: solution of indigo.. (frs. 4 00)	2 00
	Ad. 1099.—Dry indigo and indigo in paste are dutiable under this number.	
	Chemical colours, dry, in lumps or pulverised, not prepared:	
1100*a*	White lead (carbonate of lead) .....(frs. 5 00)	4 50†
	Ad. 1100*a*.—White of marble.	
1100*b*	Yellow lead	5 00
	Ad. 1100*b*.—Massicot=yellow lead.	
1101	Red lead	3 00
1102	Colour varnishes, such as carmine varnish, geranium varnish, scarlet varnish, viridin varnish, cinnabar, substitutes &c.....(frs. 20 00)	12 00
	Ad. 1102.—Carmin; steatite (Briancon chalk, chalk for tailors, lardite) coloured (if natural, see Nos. 625, 626); Dutch pink (Schüttgelb, pinky yellow colour); sulphate of baryta (Schwerspaf), coloured, whether or not mixed with red lead (see also ad. No. 1021 and Nos. 1089, 1090).	
	N.B. ad. 1102.—Cinnabar red=similar to cinnabar.	
1103	Lamp black, animal charcoal &c. ....(frs. 1 00)	0 30
	Ad. 1103.—German black (noir de marc).	
1104	Zinc white, lithopone, fard (pearl white) ..... (frs. 2 00)	1 00
	Ad. 1104.—Oxide of zinc, white and grey; white sulphite of zinc=lithopon.	
1105	Real cinnabar; Prussian blue; ultramarine; Schweinfurt green; bronze colours..(frs. 10 00)	5 00
	Ad. 1105.—Blue for washing; graphite, powdered, in boxes, cakes, balls &c. (see also ad. Nos. 1089, 1090); Berlin blue=Paris blue.	
1106*a*	Victoria green .....(frs. 15 00)	7 00
	N.B. ad. 1106*a*.—Victoria green mentioned in this item only includes (besides pure green of oxide of hydrated chromium) admixtures of the latter product with chromate of zinc (zinc yellow) and sulphate of natural baryta (uncoloured).	
1106*b*	Chrome yellow, chrome green; mineral blue; smalt; chemical colours n.o.m. not prepared (frs. 15 00)	10 00
	Ad. 1106*b*.—Ochre of chrome; chrome red; cinnabar green; Russian green; green of zinc.	
	N.B. ad. 1106*b*.—Chromate of oxide of lead=chrome yellow.	
	Colours of all kinds, prepared:	
1107	White lead, zinc white, pearl white ..(frs. 10 00)	6 50†
	Ad. 1107.—Alabastine; amphiboline colours; hyperoline; indurine.	
1108	Black printing ink	10 00
	Ad. 1108.—Black, in paste.	
1109	Other: in receptacles of all kinds, weighing more than 10 kilos .....(frs. 20 00)	15 00
1110	In receptacles of all kinds, weighing 10 kilos. or less .....(frs. 30 00)	20 00
	Ad. 1109, 1110.—Colours for confectioners: bright colours for printing; colours for artistic painting; colours for dyeing eggs; artificial emulsions of oil of all kinds (for use in paint for buildings); artificial emulsions of oil (used to thicken *facade* paint), mixed with colours of all kinds (see also ad. 1113).	
1111	Oxide of chrome and other colours, n.o.m., in water paste.....	5 00
1112	Putty	5 00
	Ad. 1112.—So-called metal cement (mastic for iron, *Metall cement*); linoleum putty; Kalkolith mastic; solution of rubber mastic for boots and shoes.	
1113	Varnishes, lacs, and siccatives, mixed or not with colouring materials; linseed oil degreased by exposure to the sun (Standöl) ..(frs. 35 00)	22 00
	Ad. 1113.—Enamel for wood and iron, called Mannheim; lacs, insulating, of all kinds; Ripolin; Veridine (mordant used in dyeing); boiled syrupy linseed oil (when fluid, see No. 1144); varnish extracts (solution of resin in oil); varnish of all kinds made of asphaltum, such as adiodon, inertol, farcelin, &c.; artificial emulsions of oil, not mixed with colours, mixed with resin, lacquer, purified linseed oil, &c. (see also ad. 1109-1110); linoleate of lead, cobalt and manganese.	

* Indicates, for statistical purposes, at No. 1088, the value of the goods in addition to the net weight.

† Treaty with France.

XIV.—Drugs, Chemical Substances and Products, Colors and Similar Products—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	N.B. ad. 1113.—Spirit varnish and polish containing less than 6% of their weight of shellac or other resins shall be subject to a monopoly duty of frs. 1 40 per degree of alcohol, per quintal gross weight.	
1114	Linseed oil and poppy-seed oil boiled (oil varnishes), fluid	10 00
	Ad. 1114.—Boiled linseed oil, fluid (when syrupy, see Ad. 1113); oil emulsions, artificial, without colouring substances, mixed with fluid, linseed or poppy oil freed from grease (see also Nos. 1109, 1110 and 1111).	
	D.—Greases, Oils and Wax for Industrial Purposes; Mineral Oils. Tar Oils, and Resinous Oils: Soaps.	
	Liquid greases and oils of all kinds for industrial use, crude:—	
	Vegetable oils:	
1115	Linseed oil	Free.
	Ad. 1115.—Poppy-seed oil for industrial use (see also ad. Nos. 73-75), bleached linseed oil, not boiled.	
1116	Olive oil, denatured; almond oil; oleic acid (frs. 1 00)	0 50
1117	Castor oil	0 50
	N.B. ad. 1117.—Castor oil, colourless purified, see also No. 974*a*.	
1118	Liquid greases and oils n.o.m. (frs. 1 00)	0 50
	N.B.—For edible oils, see Nos. 72-75; medicinal oils are included in Nos. 968 and 981.	
	Ad. 1118.—Peach kernel oil; earthnut oil (see also ad. Nos. 73-75); hempseed oil; rapeseed oil; cottonseed oil (see also ad. Nos. 73-75); mustard oil; sesame oil for industrial use (see also ad. Nos. 73-75); insulating oils.	
1119	Animal oils (neat's foot oil, fish oil &c.), of all kinds	0 50‡
	Ad. 1119.—Lard oil; hartshorn oil (animal oil); cod-liver oil (purified, see ad. No. 968).	
	N.B. ad. 1115-1119.—Oils of all kinds imported in tank-wagons shall be dutiable according to net weight, with an increase of 15%.	
	Concrete oils and greases for industrial use, crude:—	
1120	Vegetable oils of all kinds, such as cocoanut oil, palm oil &c. (frs. 1 00)	0 50
	N.B. ad. 1120.—Copra oil=cocoanut oil; palm grease=palm oil; cocoanut oil (see Ad. 73 and N.B. Ad. 97*b*).	
1121	Animal greases of all kinds, such as tallow, bone grease &c.	0 50
	Ad. 1121.—Lanoline, crude, not purified (purified, see ad. No. 1132); residues of animal fats.	
1122	Wax, vegetable, n.o.m. (frs. 1 00)	0 50
	Ad. 1122.—Wax of Carnauba; wax of Japan; plastiline (kind of clay for modelling).	
	Animal wax:	
1123	Beeswax, crude (frs. 1 50)	1 00
1124	Manufactured (bleached, coloured &c.) (frs. 10 00)	6 50†
1125	Other, of all kinds; spermaceti	0 50
	Mineral, tar, and resinous oils:	
1126	Petroleum	1 25
	Ad. 1126.—Petroleum crude; petroleum for lighting (refined petroleum).	
1127	Products of all kinds derived from distillation of petroleum and petroleum substitutes	1 25
	Ad. 1127.—Gasoline, kerosolene, kerosine, ligroine, neoline, solar oil, first essence of petroleum (petroleumäther).	
1128	Naphtha-solvent, mineral and tar oils of all kinds n.o.m.	1 25
	Ad. 1128.—Coal-tar oil, lignite tar-oil.	
	N.B. ad. 1126-1128.—Crude petroleum and its derivatives from the distillation of mineral and tar oils imported in tank-wagons shall be dutiable according to net weight with an increase of 15%.	
1129	Paraffin and ceresin, pure, not manufactured (frs. 1 00)	0 50
	Ad. 1129.—Ozokerite (mineral wax); ceresin = ozokerite purified.	
1130	Vaseline (frs. 1 00)	0 50
	Ad. 1130.—Vaseline crude or purified, in whatever kind of packing; vaseline oil (paraffin oil).	
1131*a*	Resinous oils	0 50
	Ad. 1131*a*.—Resinous oils, crude or rectified.	
1131*b*	Mineral lubricating oils for machines, not further worked up	0 50
	Ad. 1131*b*.—Mineral lubricating oils, whether or not coloured, or mixed with other oils (lubricating oils for machinery, cylinders, &c.), not further worked up; mineral oils, not worked up, crude or rectified, for the manufacture of lubricating greases or varnish for printing purposes, or for the production of illuminating gas; oil for clockwork.	

‡ Treaty with Spain. † Treaty with France.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	Oils, greases and wax of all kinds, manufactured:	
1132	Lubricating grease for machinery, carts, and wagons of all kinds (frs. 5 00)	4 00
	Ad. 1132.—Grease for preventing belts from slipping on pulleys; cable grease (admixture of graphite with grease for sizing cables, &c.); paraffin grease; gear grease; hard grease for lubricating machinery and carts; lanoline, purified (crude, see ad. No. 1121).	
1133	Turkey red oil and other sulphoricinates	2 00
1134	Stearin, train oil	1 00
	Ad. 1134.—Stearic acid.	
	N.B. ad. 1134.—Train oil is an admixture of various fatty substances used in tanneries.	
	Manufactures of wax:	
1135	Ball tapers, Christmas tree candles, and all coloured or ornamental candles* (frs. 35 00)	25 00
1136	Candles of all kinds n.o.m.*	16 00
	Ad. 1136.—Candles of spermaceti, paraffin, stearin; tallow candles, so far as they are not coloured or ornamented, and not for use on Christmas trees (see No. 1135).	
	N.B. ad. 1136.—Night-lights, with or without floating parts, are dutiable under this number.	
1137	Other, of all kinds* (frs. 50 00)	30 00
	Ad. 1137.—Wreaths and artificial flowers &c. of wax; artificial flowers of gelatine.	
	Powder and other similar produce of all kinds for laundresses n.o.m. ("Fettlangenmehl" and "Waschpulver"):	
1138	In receptacles of all kinds weighing 5 kilos. or more (frs. 8 00)	5 00
1139	In receptacles of all kinds weighing less than 5 kilos (frs. 20 00)	12 00
	Ad. 1138, 1139.—According to packing; washing powders and similar products such as van Baerle's gelatine for washing (van Baerle's Waschgallerte); hydroleine (calcined soda mixed with a little soap); crystal washing mixture (Waschkrystall); Phenix washing mixture; universal washing mixture; polysulphine substance for bleaching and washing; washing powders; bleaching soda (Bleichsoda) &c., soluble glass saponified (composition of soluble glass) &c.	
1140	Waste from soap and dye works; tin ash, oxide of tin	Free.
	Ad. 1140.—Stannate of soda.	
1141	Soap, common, in bulk, casks, cases &c.; in lumps, slabs, bars, cakes &c.; also all soap in pieces, compressed or not, moulded or not; soft soap (green soap)	5 00
	Ad. 1141.—Ammonia washing soap; Castille or Marseille soap: so-called Kern's 1st quality soap; Eschwege's soap; Kern's resinous soap; ordinary resin soap; olein soap; olive oil soap; washing soap &c.	
1142	Other soaps of all kinds, such as toilet soap &c., perfumed or not, in pieces, powder or paste; all special soaps prepared with drugs, chemical products &c. (so-called medicinal soaps) (frs. 50 00)	40 00
	Ad. 1142.—Shavings of soap, perfumed or not.	
	N.B. ad. 1142.—Transparent glycerine soaps shall, until otherwise ordered, be subject to no Monopoly duty.	
	Polishes of all kinds; dressing, blacking, and oil for leather; soap and paste for polishing; similar fatty substances n.o.m. with addition of turpentine &c.:	
1143*a*	In receptacles of all kinds, weighing 5 kilos. or more (frs. 25 00)	7 00
1143*b*	In receptacles of all kinds, weighing less than 5 kilos (frs. 25 00)	15 00
	Ad. 1143 *a* and *b*.—Polishes for leather, linoleum; wax for furniture and floors; compositions of all kinds for removing stains; polishing ink; leather grease; reconstituant black (Restitutions schwärze) for renewing the colour of black woollen stuffs, felt hats, silk &c.; preservatives against rust, fatty, not drying, such as mannocitine &c.	

XV.—Articles not Otherwise Mentioned.

	Small wares (quincaillerie) and fancy articles of all kinds n.o.m.:	
1144	Of agate, alabaster, meerschaum, rock crystal, amber, ivory, jet, lava, tortoise-shell, mother-of-pearl, real; also all small wares ornamented with silk, lace, artificial flowers and other similar objects* (frs. 200 00)	120 00†
	Ad. 1144.—Toilet articles, trinkets, bon-bon boxes, jewel cases, nécessaires, &c., trimmed with silk lace, artificial flowers, &c., smokers' articles, such as cigar-holders, pipes (even in cases), with meerschaum or amber, with or without silver fittings; fans of the above-mentioned materials, as well as those of silk, half-silk, ornamental feathers &c., and generally those which are not included in what is understood as "ordinary small wares"; incrustations; belts of silk	

* Indicates, for statistical purposes, at Nos. 1135-1137 and 1144, the value of the goods in addition to the net weight.

† For lava, alabaster and tortoise-shell, Italy pays frs. 130.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	stuff or trimmed with silk, &c., purses of silk or half-silk tissue; hat crowns of silk or half silk, cut into squares or otherwise, whether printed upon or not; pipes and pipe-bowls of wood, with silver mountings.	
	N.B. ad. 1141.—Buttons of ivory, jet, lava, mother-of pearl &c., are classed in No. 1145; alabaster statues, exceeding 20 centimetres in height (see No. 600); fancy articles of leather (see ad. No. 188); of wood (see No. 268 *a* and *b*).	
1145	Other of all kinds; small wares (mercerie) n.o.m.* (frs. 60 00)	30 00§
	Ad. 1145.—Fasteners of all kinds, of non-precious metals, for attaching papers, samples &c.; embroidery, sewing and knitting needles; pins, hairpins, hooks, rings, eyes, buckles; crochet hooks and ornaments for binding, of non-precious metals; smokers' articles of wood, horn, porcelain (for pipe bowls of porcelain, see ad. No. 681), &c. (of meerschaum and amber, see ad. 1144); fishing articles (fish-hooks, rods, tackle &c.); all kinds of shoe fastenings: steel bands covered with tissue, for corsets &c.; trinkets of all kinds not included in No. 1144; feeding bottles, mounted; bobbins of papier-mâché; all kinds of buttons, braces, garters; brushes for cleaning lamp chimneys, with wooden or wire handles; all kinds of corset busks; photograph small frames of all kinds, except those made of, or combined with, precious metals (see No. 874); walking sticks; razor strops, with or without sheath; thimbles of ordinary metals; empty cartridge shells (Lefaucheux), primed; cigar, spectacle, match, &c., cases of wood, cardboard or paper pulp, with or without hinges; all kinds of mechanical stoppers, for bottles, screw, or fitted with iron wire and rubber rings, even combined with wood, cork, caoutchouc, porcelain or stoneware; belts of all kinds, unless by their nature they should be included in Nos. 1144 or 1146; shoe horns; iron wire covered with cotton, silk &c., or paper; tooth picks; pin cases; fans according to material and condition (not included under No. 1144); masks; whips and whip handles of all kinds; whip thongs; gasogenes; lamp wicks of all kinds; pocket measures; tape measures; pocket mirrors; articles of papier-mâché coming under the heading "small wares," such as dishes, plates, cups, basins, pots, baskets, kegs &c; combmakers' articles, also of tortoise-shell; corset fasteners; watch covers of leather; insect powders, in small bellows of tin, cardboard or parchment; furniture castors of all kinds, except those of forged or cast iron (see also ad. Nos. 793-801 and 803-809); dress preservers of all kinds, sewn or not; cork-screws of all kinds; cappeaks; cords, watch, of all kinds, even combined with non-precious metals; wood pulp discs for beer glasses &c.; purses made of textile materials other than silk or half-silk; complete paper bonnets; moustache bands; belts (*ceintures*) of all kinds, of textile materials; shade fringes of glass beads affixed to cotton ribbon; hat crowns of cotton, cut into squares or otherwise, whether printed upon or not; balls for darning stockings.	
	N.B. ad. 1145.—1. This number includes: Glasswares in combination with non-precious metals, even gilt or silvered, so far as not dutiable under No. 694; small wares and fancy articles of all kinds (with the exception of those classed in No. 1144, and of imitation jewellery falling under No. 1146), composed of common metals, even wholly or partly gilt or silvered; also manufactures of glass, clay, celluloid, galalith and similar common materials, even when made of the articles falling under No. 1144.	
	2. Combs and buttons of all kinds, even of tortoise shell or mother-of-pearl, real, are rated as "*mercerie*" (No. 1145).	
	3. Woven wicks for lamps are included in this number.	
	4. Small wooden photograph frames are dutiable under No. 1145.	
1146	Imitation jewellery, *i.e.* articles of personal adornment of all kinds not composed of precious metals, precious stones, real pearls or corals* (frs. 300 00)	50 00†
	Ad. 1146.—Needles coming under the heading "Ornaments" of non-precious metals (for others, see ad. No. 1145; of precious metal, see No. 874*b*); trimmings of cotton and silk combined with glass beads; belts of all kinds, unless by their nature they should be included	

* Indicates, for statistical purposes, at Nos. 1145 and 1146, the value of the goods in addition to the net weight.
§ Italy, frs. 40.
† Italy, frs. 130.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	in Nos. 1144 or 1145; metal beads; glass bead cravats.	
	N.B. ad. 1146.—Imitation jewellery combined with silk, lace, or artificial flowers, or with agate, alabaster, meerschaum, rock crystal, amber, ivory, jet, lava, tortoise-shell, and mother-of-pearl, is dutiable under this number.	
	Lamps and detached parts thereof finished:	
1147	Electric arc lamps (frs. 20 00)	6 00
	Ad. 1147.—Arc lamps with or without sockets.	
1148	Incandescent lamps, without sockets (frs. 150 00)	80 00
1149	,, ,, with sockets (frs. 100 00)	50 00
	Ad. 1149.—Incandescent electro lamps with fitted cap.	
	N.B. ad. 1148, 1149.—Fitted sockets for incandescent lamps of metal, combined with porcelain, are dutiable as manufactures of metal according to material and condition. (Armatures of incandescent lamps, of porcelain with insignificant parts of metal, see ad. 680*b*; reflectors, see ad. 787-790.)	
1150	Incandescent gas mantles, annealed* (frs. 150 00)	100 00
	Ad. 1150.—Incandescent gas mantles, not annealed, shall be classed in No. 539.	
1151	Other lamps of all kinds, finished, as well as finished parts of lamps, with the exception of glass chimneys, glass shades, glass holders and stands not mounted, *i.e.*, not combined with parts of brass &c.* (frs. 30 00)	25 00
	Ad. 1151.—Mantle holders of all kinds for gas burners.	
	N.B. ad. 1151.—Are considered as finished parts of lamps, dutiable at 25 frs., only such parts, which by their nature are evidently intended as parts of lamps. Articles which might be employed otherwise than for the manufacture of lamps shall be dutiable, according to the component material and quality, as manufactures of cast iron, zinc, &c. As articles of this kind might be mentioned: Chains and chain links of metal, exterior covers for weights, counterweights for suspension lamps, parts which might be employed for clock weights, suspended flower vases &c.; arms of metal, which can be used as clothes-racks; metal pedestals, without oil reservoirs, which can also be employed as pedestals for fruit dishes, flower vases &c.; miners' lamps; pocket electric lamps, with or without battery.	
	Travelling requisites (trunks, travelling bags, portmanteaus &c.) of all kinds:	
1152	Of leather* (frs. 100 00)	65 00
1153	Other* (frs. 70 00)	50 00
	Ad. 1153.—Wooden boxes, covered with oil-cloth, sail-cloth, "triège," &c., trunks, travelling bags &c. wholly or partly made of textile materials (oilcloth, sail-cloth, "triège" &c).	
	Ad. 1152, 1153.—Bags for tourists.	
1154	Component parts of saddlers' wares and of travelling requisites, such as stirrups and clasps, bits, locks for trunks; also fittings of non-precious metals for carriages, such as door handles, locks, rods, hood irons, window frames, pivot hinges, reins, lever brakes &c.; iron rods for travelling baskets & clasps for osier baskets* (frs. 25 00)	20 00‡
	Ad. 1154.—Metal parts for harness, of all kinds; metal fittings for carriages, even silver plated.	
	N.B.—Locks for furniture (see Nos. 787-790), locks for doors (see Nos. 772, 773).	
1155*a*	Natural chalk for writing, in square sticks not covered with paper (frs. 30 00)	3 00§
1155*b*	Black and colored pencils, with casing of wood or paper; writing chalks, not being specified in No. 1155*a* (frs. 30 00)	20 00
1155*c*	Slate pencils (frs. 30 00)	10 00
1156	Slates in frames (frs. 30 00)	20 00
	Ad. 1156.—Slate blackboards, framed; slates for scholars, framed or not.	
1157	Ink of all kinds (frs. 30 00)	25 00
	Ad. 1157.—Writing and stamping ink of all colors; Indian ink.	
1158	Sealing and bottling wax, &c.* (frs. 30 00)	25 00
	Office fittings, requisites for writing, drawing and painting n.o.m.:	
1159*a*	Liquid gum arabic in receptacles weighing, container and contents, 1 kilo. or less (for other, see No. 988)* (frs. 30 00)	10 00
	Ad. 1159*a*.—Liquid glue in receptacles weighing more than 1 kilo. shall come under No. 1077.	
1159*b*	Other* (frs. 30 00)	25 00
	Ad. 1159*b*.—Book stitching apparatus of all kinds; hectographical and tachygraphical apparatus (for the reproduction of manuscripts); strewing smalt, gilt sand &c., for office use; paint boxes (water or oil); pencases, ordinary, for scholars; cardboard for painters (prepared cardboard for painting); rapid files, for letters and papers (a kind of	

* Indicates, for statistical purposes, at Nos. 1150-1151 and 1158-1159*b*, the value of the goods in addition to the net weight.
‡ Treaty with Austria-Hungary
§ Treaty with France

XV.—ARTICLES NOT OTHERWISE MENTIONED—continued.

Tarif d'Usage No.	Goods.	Rate of duty per quintal. Frs. c.
	clasp with alphabetical index); writing cases; inkstands of all kinds, except those of rough cast-iron (see Nos. 793-801) and those wholly or partly made of precious metals (see No. 874*b*); charcoal pencils; erasers; gilt mica; wafers of all kinds; drawing boards of all kinds; steel pens; paper-weights of all kinds, except those of or combined with precious metals (see No. 874*a*); rulers; small writing tables of sheet iron with frames, rough or painted; india-rubber stamps; tracing cloth; canvas prepared for painting; pencil sharpeners; india rubber, ink or pencil erasers; chemical water for deleting ink, in bottles; glass inkstands; schapirograph rollers; copying presses without screw or mechanical attachment for offices (see also No. 894-898*b*); apparatus for reproducing writing, without mechanical attachment, for offices, such as hectographs, schapirographs &c.	
	N.B. ad. 1159*b*.—Inkstands, blotters, and other articles for writing-tables, of non-precious metals, even gilt or silvered, are dutiable under this number.	
1160	Toys of all kinds* .....(frs. 40 00)	15 00
	Ad. 1160.—Christmas trees with trimmed branches or ornamental stand, crib &c. (see also ad. 220, ad. 229, 230 and ad. 250); balls covered with skin: marbles of all kinds; boxes containing small cut stone or cement blocks, for building; christmas tree decorations; indoor and outdoor games for children: air pistols for children; porcelain heads: wooden ninepins for children; magic lanterns; ready made articles of gum tragacanth; dressed dolls; all kinds of clothing and outfits for dolls; playing cards for children, provided the same cannot be used as ordinary playing cards; confetti; bonbon boxes in the shape of toys, of sheet-iron, painted, printed &c.; paper balloons.	
	N.B. ad. 1160.—Christmas-tree ornaments are also dutiable under this number.	
1161	Articles for bandaging and dressing wounds* .... (frs. 50 00)	40 00
	Ad. 1161.—Elastic stockings; lint; cotton wool impregnated or not; carded cotton waste; cotton wool: prepared for dressing wounds, i.e. impregnated (with corrosive sublimate, iodoform, iron perchloride, &c.), packed in any manner, or non-impregnated, but put up for retail sale (in packets weighing up to 500 grammes, in flasks, small boxes, &c.); turf fibres impregnated (not impregnated, see ad. 396); fibres of wood wool prepared for dressing wounds (see also No. 248 and ad. Nos. 289-291); wood pulp impregnated (*e.g.* with carbolic acid), not impregnated (see ad. Nos. 289-291); billroths cambric.	
1162	Articles of natural history (fossils &c.)*	4 00
	Ad. 1162.—Stuffed animals; rock crystal; flowers, leaves, herbs, plants, dried, neither dyed nor dressed, even in bunches (fresh, see No. 207 and ad. 220, dyed &c., see No. 572); insects, beetles, butterflies &c. preserved; birds' eggs for collections; anatomical preparations; skeletons; archæological discoveries.	
	N.B.—Articles of natural history, antiquities and ethnographical articles, are admitted free of duty, provided it be proved that such articles are intended for a public collection or for an establishment of public instruction.	
1163*a*	Statues of metal: Of cast iron or zinc* .... (frs. 20 00)	10 00 ‡
1163*b*	Other*	20 00
	N.B. ad. 1163.—Only figures more than 20 cms. in height will be treated as statues: statuettes of a less height than this will be dutiable according to their nature and condition.	
	Ad. 1163.—Statues of more than 20 cms. in height, of non-precious metal.	
1164	Articles for use in public travelling exhibitions, such as panoramas, &c.	0 40
	Ad. 116.—Captive balloons destined for re-exportation (see ad. Nos. 894-898); roundabouts; menageries: objects for travelling theatrical and circus companies; circus horses (see No. 133); travelling and waxwork shows, &c.	

EXPORT TARIFF.

1	All merchandise, except that hereafter mentioned	Free
2	Old iron, except turnings from cast iron, and waste from the manufacture of iron, not coated with tin or zinc	0 40
3	Rags; waste paper	1 00
4	Leather and hides, raw	1 00
5	Bones .....(frs. 2 00)	1 00

* Indicates, for statistical purposes, at Nos. 1160-1163 *a/b*, the value of the goods in addition to the net weight.
‡ Treaty with France.

Ad. 5.—Bones for the manufacture of manures and glue (hollow, &c., bones for the manufacture of buttons, combs, needles &c. come under No. 1 of the export tariff).

Note 1.—The exportation of wax and wooden matches made with white phosphorus is prohibited.

Note 2.—The statistical entries for exportation are not to be based on the above export tariff; they must be made, as for importation and transit, according to the rules established for the import tariff.

PRESCRIPTIONS RELATIVE TO THE COLLECTION OF THE STATISTICAL FEE.

Article 14 of the Federal law of October 10, 1902, concerning the Swiss Customs tariff reads as follows:

"To control the merchandise passing the Swiss Customs frontier, the following statistical fees will be collected:
1 centime per quintal on merchandise declared by weight.
1 centime per piece on merchandise declared by piece†.
The aforesaid statistical fee cannot be less than 5 centimes on every clearance or shipment.
Are exempt from this fee:
a. Merchandise paying a Customs duty;
b. Merchandise imported or exported in the frontier traffic or for small market trade, as well as packages sent through the post.
The Federal Council is authorised to reduce the statistical fee collected in the railway traffic for complete wagonloads of one sole kind of goods, and to designate the class of goods to which the reduction of the fee shall be applicable, reserving however the right, at any time, to repeal the reduction granted."

This provision of the law must be construed as follows:
The undermentioned goods are liable to the statistical fee:
1. On transit (release of debenture certificates): All goods, except those coming through the post, goods which have to pass in transit for short distances, and goods crossing foreign territory to re-enter Switzerland.
2. On discharge of passes: All goods, excepting those conveyed in the frontier traffic, in the small market trade, packages sent through the post and packages, empty sacks, and other receptacles forwarded from Switzerland, in transit through foreign territory to Switzerland.
3. On exportation: All goods, except the postal traffic, road metal, gravel, sand in complete truck loads, rough quarry stones (Nos. 585 and 588) and articles liable to export duty: Scrap iron (No. 711), raw skins and hides (Nos. 172 and 173), bones (No. 165), rags and waste paper (No. 288).
4. On importation:
The following dutiable goods admitted free of duty.
Effects of immigrants (*objets de déménagement*).
Marriage outfits and effects proceeding from an inheritance.
Swiss goods re-entered unsold from foreign countries, artistic articles for a public purpose, specimens of natural history and objects of industrial art, for public collections &c. (see N.B. ad. 326, 329 and N.B. ad. 600, 701 and 1162).
Are exempt from this fee:
1. Merchandise upon which Customs duty has been paid.
2. Goods and animals liable to an import or export duty inferior to 10 centimes, and on that account admitted free, conformably to the Customs law.
3. Imported goods weighing less than 250 grammes and exported goods the value of which is inferior to frs. 10.
4. Effects of travellers and alimentary provisions for the journey.
5. Carriages, boats, horses and other animals only crossing the frontier for the conveyance of persons or goods.
6. The small market traffic.
7. The frontier traffic.
8. Sample cards and cut samples in pieces, or quantities, unsuitable for any other purpose.
9. The transport of paupers and their effects.
10. Shipments through the post.
11. Goods which have to pass in transit for short distances owing to roads traversing the frontiers, such as boundary roads &c.
12. Goods forwarded from one Swiss frontier place to another across foreign territory.
13. Rough stones on exportation.
14. Empty casks, sacks &c., marked, according to 148 of the article Regulations for the execution of the Customs law.
15. War material imported by the Confederation.
The carrier of the goods is responsible for the payment of the statistical fee.
Gravel and sand are exonerated from the statistical tax:—
(*a*) On importation:
(*b*) On exportation:
(*c*) On transit when travelling for a short distance only on Swiss or foreign territory, for instance through the enclaves.

SWISS COMMERCIAL TREATIES.

States.	Date of conclusion.	Date of entry into force.	Duration.
Austria-Hungary	March 9, 1906	Aug. 1, 1906	Without specified term.
Belgium	July 3, 1889	Dec. 29, 1889	1 year after denunciation.
Bulgaria	By virtue of notes exchanged in the 28th February, 1897, both States have guaranteed to each other the most-favoured-nation treatment in matters relating to Customs.		
Chile	Oct. 31, 1897	Jan. 31, 1899	1 year after denunciation.
Congo Free State	Nov. 16, 1889	April 14, 1890	1 year after denunciation.
Denmark	Feb. 10, 1875	July 10, 1875	1 year after denunciation.
Ecuador	June 22, 1888	Oct. 21, 1889	1 year after denunciation.
France	Oct. 20, 1906	Nov. 20, 1906	1 year after denunciation.

† The declaration referred to is that taken as a basis for the clearance and not that prescribed in the edition *d'usage* for the statistical entry.

States.	Date of conclusion.	Date of entry into force.	Duration.
Regulations relating to the Gex District (exchange of notes)	June 23, 1892. June 25 1895.	Aug. 19, 1895.	Without specified term.
Neighbouring relations	Feb. 23, 1882	May 16, 1882	1 year after denunciation.
Additional article	June 25, 1895	Aug. 29, 1895	Without specified term.
Customs régime between Geneva and the free zone of Upper Savoie	June 14, 1881	Jan. 1, 1883	30 years.
Regulation of relations with Tunis	Oct. 14, 1896	Jan. 25, 1897	Without specified term.
Germany. Commercial treaty	Nov. 12, 1904	Jan. 1, 1906	December 31, 1917.
Convention relating to the Baden Commune of Bitsingen	Sept. 21, 1895	Jan. 1, 1896	1 year after denunciation.
Great Britain	Sept. 6, 1855	March 6, 1856	1 year after denunciation.
Greece	June 10, 1887	June 10, 1887	1 year after denunciation.
Italy	July 13, 1904	July 1, 1905	December 31, 1917.
Japan	Nov. 10, 1896	July 17, 1899	12 years.
Netherlands	Aug. 19, 1875	Oct. 1, 1878	1 year after denunciation.
Persia	July 23, 1873	Oct. 27, 1874	1 year after denunciation.
Roumania	March 3, 1893	May 13, 1893	December 31, 1917.
Russia	Dec. 26, 1872	Oct. 30, 1873	1 year after denunciation.
Salvador	Oct. 30, 1883	Feb. 7, 1885	1 year after denunciation.
Servia	Feb. 28, 1907	Feb. 28, 1907	1 year after denunciation.
Spain	Sept. 1, 1906	Nov. 20, 1906	December 31, 1917.

Turkey. The Treaty of April 29, 1861, with conventional tariff annexed, expired on the 13 March, 1890. In supersession of this Treaty, both States have, by an exchange of notes, provisionally guaranteed to each other the most-favoured-nation treatment.

TURKEY

Pending the establishment of a uniform Tariff, Customs duties are levied on the value of goods as under :—

IMPORTATION.

With the exception mentioned below as to gold and silver articles and precious stones, and agricultural implements, all imported goods are liable to a duty of 11 %. This duty is levied according to the Valuation Tariffs, which are fixed by agreement between the Customs Administration and the principal merchants concerned, and they may be denounced by the Customs administration, or by the merchants (or any one of them), not less than fifteen days before the lapse of the period for which they were framed. If not so denounced they remain in force for a further term. The importation of foreign tombac can only be effected by the tombac administration.

IMPORT DUTIES LEVIABLE UPON GOLD AND SILVER ARTICLES AND PRECIOUS STONES.

(Communication from the Imperial Government to foreign Diplomatic Agents, under date of June 14, 1901.)

Nos.	DESIGNATION OF GOODS.		Duties in gold Piastres.
	Watches :—		
1.	*a.* With gold case	each	10
2.	*b.* With silver cases, even gilt	,,	4
3.	Precious stones, rough, polished or cleaned : †*a.* Diamond, emeralds, fine opals, rubies, sapphires	gramme	30
4.	*b.* Fine topazes, turquoises and other unenumerated precious stones	,,	2
5.	Fine pearls, unset	,,	3
6.	Gold, platinum or silver wares, combined with diamonds, pearls, corals or other precious stones	kilog.	200
7.	Wares wholly of silver, even gilt	,,	45
8.	Wares wholly of gold or platinum	,,	200
9.	Fine gold and silver, hammered into foil, in booklet form, including weight of booklets	,,	30
10.	Wire, spangles, lamella, bullion, purl of gold or silver, including rollers : *a.* Fine (gold, silver or gilt silver)	,,	25
11.	Wire (*klapdan*) of gold or silver on thread of silk, cotton or other materials : *a.* Fine (gold, silver or gilt silver)	,,	15

The duties leviable on the entry of cigars, chewing tobacco and snuff are as follows :—

Cigars and chewing tobacco, without discount ..... *ad val.* 75 %

Snuff of a value of 19 piastres 50 centimes or less per kilo. ..... kilo. 19 50 P. c.

Snuff of a value of more than 19 piastres 50 centimes per kilo. (according to appraisement) ..... *ad val.* 100 %

Note.—The above mentioned tobacco landed at the Custom house must be consigned to the agent of the Régie in exchange for a receipt signed by him under the seal of the Régie.

(*Official communication of October* 3, 1908.)

By Circular of September 29, 1908, the Foreign Missions have been informed that the prohibition to import into the Empire revolvers and cartridges therefor, also loaded sporting cartridges, has been cancelled as from July 31, 1908 (O.S.).

As to military arms and ammunition and their accessories, their entry continues to be prohibited, and in case of their arrival in the Empire, they will be dealt with according to the established rules.

All kinds of gun powder or dynamite appearing in manifests or smuggled into the country will be forfeited in accordance with rules and regulations in force on the subject, and the consignees will be liable to the fines imposed by such regulations. The censorship having been abolished since the 11th July, 1908 (O.S.), books, writings and postcards arriving at the Customs will no longer be subject to that formality.

Further, printing material, electric machines and apparatus, and telephones will not be subject to examinations, but, on compliance with the Customs formalities, be admitted to entry.

Saccharine may be imported into Turkey only by licensed chemists, and in quantities of not more than 50 grammes at one time.

† Tare allowance for Nos. 3 to 11 : cases and casks, 20 % ; baskets, 13 % ; bales 9 %.

EXEMPTION OF AGRICULTURAL IMPLEMENTS.

(*Official communication of Feb.* 16, 1912.)

The following agricultural implements are admitted duty-free :—

Ploughs of all kinds ; steam ploughs ; various harrows ; common and tooth rollers ; scarifiers ; cultivators ; extirpators ; horse-hoes ; double mould-board ploughs; seed drills, manure and fertilizer spreaders ; mowers; plain reapers and reapers and binders ; horse-rakes ; tedders ; hay presses ; threshers worked by manual, steam, animal or hydraulic power ; binding machines ; machines for peeling fruits and vegetables and hand-hoeing machines ; portable engines, horse powers, agricultural motors and various contrivances ; ventilators ; winnowers ; sorters ; chaff-cutters ; seed crushers and flatteners ; root cutters ; maize shellers ; beetroot and potato grubbers ; rice hullers ; agricultural mills ; various oil presses, and filters ; wine presses ; cotton seed gins ; grape pickers ; tree root grubbers ; pulverisers and sulphurators ; centrifugal cream separators ; various churns ; butter workers and washers ; centrifugal pumps for irrigation and watering ; incubators ; feeders, brooders and other farming apparatus ; beehives of various systems ; honey extractors and bee-keeping accessories ; autoclaves and other apparatus for fruit drying and for the manufacture of vegetable and fruit preserves ; hand scythes‖.

All spare parts which are imported with the above machines and implements are also exempt from duty.

Note.—Until otherwise ordered, wheat imported at Constantinople from foreign countries is exempt from import duties, and flour from such countries shall only be subject to a duty of 6 % *ad val.* (Official Communication of September 25, 1907.)

Art. 4 of the Budget Law for 1911 provides that no Customs duty shall be levied on books imported into or exported from the Ottoman Empire. In the case of bound books duty will be assessed on the binding only.

PROHIBITIONS.

The importation of the following articles is prohibited :—Gunpowder and explosive materials of all kinds, war arms and their accessories and ammunition, foreign tobacco, however manufactured, and salt. (Importation of *tumbeki* is granted as an exclusive privilege to a licensed Company).

Noxious articles.

Foreign silver specie.

Books, papers, &c., of an obscene character or subversive of public order.

Hashish.

By a Customs Circular issued about Dec. 1903 :—

Raw hides and skins from contaminated countries, unless chemically treated.

It is also provided that there must be disinfection of certain classes of hides and skins as well as the lighters in which they are brought to land, and the persons who handle them.

From January 1, 1912, the importation of the following articles is prohibited :—Chlorate of potash, chlorate of soda, nitrate of potash, nitrate of soda, picrates, nitroglycerine, gun cotton.

Drugs containing as ingredients the articles prohibited by the foregoing paragraph, but necessary to be used in medicine, may be delivered to the consignees, with the authorisation of the Grand Master of Artillery, in such quantities as shall be fixed by the Imperial School of Medicine for each pharmaceutical chemist and for each druggist.

Permission is granted, however, to import pastilles of chlorate of potash and other similar preparations in the form of specialities which cannot be used for the preparation of explosive substances.

The articles hereinbefore specified, if destined for industrial or agricultural uses, will be delivered to the consignees, with the authorisation of the Grand Master of the Artillery, in quantities which will be fixed, prior to importation, for each importer, by the Ministers of Public Works and Agriculture respectively.

CERTIFICATE OF ORIGIN ON THE IMPORTATION OF GOODS.

All goods shipped from Europe to Turkey from and after November 1, 1911, must be accompanied by a certificate of origin. It may be written on the original invoice and must be legalized by the Commercial Court or by the Communal, Customs, or Police Authorities at the port of shipment. The legalization by a Turkish Consul is unnecessary.

REGULATIONS AS TO CERTIFICATION OF INVOICES.

In accordance with the Customs regulations of the 1st/14th Aug. 1909, every invoice presented to the Customs with an import declaration must be in the original, and must bear the *written* signature of the foreign

‖ Scythes with wooden handles are dutiable as tools and do not enjoy the exemption.

selling house or manufactory by whom it has been made out. The Direction General requires that this signature shall certify the authenticity of the invoice in the following form:—*Nous certifions que cette facture est authentique et qu'elle est la seule émise par notre maison pour les marchandises y mentionées.*

MARKING OF WEIGHT ON BALES CONSIGNED TO TURKEY.

To facilitate the weighing and checking of goods, shippers to Turkey are asked to mark on all packages both the gross and net weights in kilogrammes.

SPECIAL IMPORT TARIFFS.

BULGARIA.

The following goods of Bulgarian origin are subject to an *ad valorem* duty of 8 %: sheep, lambs, goats, kids, swine, wheat (hard and soft), rye, spelt, maize, barley, oats, millet, and the flours derived from these cereals.

All Bulgarian goods not mentioned above and not prohibited (see above) are admitted free of duty.

GREECE.

The following goods of Greek origin pay the special rates mentioned below:—

1 Olives, green or black, fresh or only salted, in casks, cases, baskets and sacks	15 piastres.
2 Santorini earth	10 paras.
3 Vegetables, fresh	10 piastres.
4 Lemons and oranges	10 piastres.

EXPORTATION.

Every article exported is liable to an *ad valorem* duty of 1 %.

PROHIBITIONS.

The exportation of the following articles is prohibited:—Angora goats. Arabian thorough-bred horses and mares, ewes, goats, she-camels, and horses from the Vilayet of Tripoli (Africa). Antiquities. Hashish.

TRANSIT.

Goods in transit or re-exported within the prescribed time are liable to an *ad valorem* duty of 1 per cent. To this effect, importers who, after paying at the time of importation of their goods, a duty of 11 per cent., shall re-export the same within six months from the date of payment of such duties, may claim a refund of 10 per cent.

DUTY APPLICABLE TO GOODS SHIPPED BY SEA FROM PORT TO PORT OF THE EMPIRE

Goods shipped by sea from one port of the Empire to another are subject to a duty of 2 per cent. *ad valorem*. This duty is applicable to all articles including wood.

IMPORTATIONS INTO CRETE.

A customs surtax of 3 per cent. is provisionally applicable to articles imported into Crete.

MUSCAT

(SULTANATE OF OMAN)

CUSTOMS.

In Muscat, import Customs duty is levied at 5 % *ad valorem* on all classes of goods without exception.

Goods exported from the country are free of duty.

An internal transit duty at the rate of 5 % *ad valorem* is levied on dates which come from the interior to the coast town of Mutrah for export abroad. This duty is paid at the port of export, either in cash or in kind.

CHINA

IMPORT TARIFF.

ALPHABETICALLY ARRANGED.

In operation from 31st October, 1902.

In the calculations of the Tariff the weight of a picul of 100 catties is held to be equal to 133⅓ pounds avoirdupois; and the length of a chang of 10 Chinese feet to be equal to 141 English inches.

One Chinese chih is held to equal $14\frac{1}{10}$ inches English; and 4 yards English, less 3 inches, to equal 1 chang.

1 tael = 10 mace. 1 mace = 10 candareen. 1 candareen = 10 cash. 1,000 cash 6s. 8d. nominal value. The value of a tael varies at different ports in China from 5s. 9d. to 6s. 8d.

The Haikwan tael (which is used throughout the tariff) is reckoned at $2s.\frac{5}{16}d.$ (exchange value).

n. s. m. = not specially mentioned.

Name of Article.		Tariff Unit and Duty. Hk. Tls.
Agar agar	Picul	0.300
Alkali. See Soda.		
Alum	Value	5 %
Amber	Catty	0.325
Aniseed star, 1st quality (value tls. 15 and over per picul)	Picul	1.000
Aniseed star, 2nd quality (value under tls. 15 per picul)	,,	0.440
Apricot seed	,,	0.900
Arms and ammunition	Value	5 %
Note.—For rules respecting the importation of arms and ammunition see end of tariff.		
Arrowroot and arrowroot flour	Value	5 %
Arsenic, white	,,	5 %
Asafœtida	Picul	1.000
Asbestos boiler composition	,,	0.200
,, fibre	,,	5.000
,, millboard	,,	0.500
,, packing, including sheets and blocks	,,	3.500
,, ,, metallic	,,	5.000
,, yarn	,,	2.250
Awabi	,,	1.500
Bacon and ham	Value	5 %
Bags, grass	Thousand	1.250
,, gunny	,,	4.250
,, ,, old	Value	5 %
,, hemp	Thousand	4.250
,, ,, old	Value	5 %
,, straw	Thousand	1.250
Baking powder:		
4 oz. bottles or tins	Dozen	0.083
6 ,, ,, ,,	,,	0.110
8 ,, ,, ,,	,,	0.145
12 ,, ,, ,,	,,	0.226
1 lb. ,, ,,	,,	0.303
3 ,, ,, ,,	,,	0.810
5 ,, ,, ,,	,,	1.350
Bark, mangrove	Picul	0.073
,, plum-tree	,,	0.120
,, yellow (for dyeing)	Value	5 %
,, ,, (medicinal)	Picul	0.800
Barley, pearl	,,	0.300
Basins, tin (common)	Gross	0.250
Basins, iron, enamelled:		
Up to 9 ins. in diameter, decorated or undecorated	Dozen	0.050
Over 9 ins. in diameter, agate, blue and white, grey or mottled, undecorated	,,	0.090
Over 9 ins. in diameter, decorated (with gold)	,,	0.175
Over 9 ins. in diameter, decorated (without gold)	,,	0.125
Beads, coral	Catty	0.750
,, cornelian	Picul	7.000
,, glass of all kinds	Value	5 %
Beer. See Wines, &c.		
Beeswax, yellow	Picul	1.600
Belting (see also Leather)	Value	5 %
Betel-nut husk, dried	Picul	0.077
,, fresh	,,	0.018
,, leaves, dried	,,	0.045
Betel-nuts, dried	,,	0.225
,, fresh	,,	0.018
Bezoar, cow, Indian	Value	5 %
Bicho de mar, black	Picul	1.600
,, white	,,	0.700
Bicycle materials	Value	5 %
Bicycles	Each	3.000
Birds' nest, 1st quality	Catty	1.400
,, 2nd ,,	,,	0.450
,, 3rd ,,	,,	0.150
Biscuits, fancy	Value	5 %
Blacking	,,	5 %
Blue, Paris	Picul	1.500
,, Prussian	,,	1.500
Bones, tiger	,,	2.500
Books, Chinese		Free.
,, (printed), charts, maps, newspapers, and periodicals		,,
Boots and shoes	Value	5 %
Borax, crude	Picul	0.610
,, refined	,,	1.460
Braid, Ilama	,,	5.000
Brass. See Metals.		
Brandy. See Spirits.		
Bricks	Value	5 %
Brimstone. See Sulphur.		
Bronze powder	Picul	2.200
Butter, in tins, jars, and other packages	,,	2.000
Buttons, agate and porcelain	12 gross	0.010
,, brass, and other kinds (not jewellery)	Gross	0.020
Byrrh. See Wines, &c.		
Camphor	Picul	1.650
,, Baroos, clean	Catty	2.450
,, ,, refuse	Value	5 %
Candles, 9 oz.	Case of 25 packages of 6 candles	0.075
,, 12 oz.	,, ,,	0.100
,, 16 oz.	,, ,,	0.133
(Other weights, duty in proportion.)		
Candles, of all kinds, differently packed	Picul	0.750
Canes, bamboo	Thousand	0.400
,, Coir 1 ft. long	Picul	0.200
,, ,, 5 ,, ,,	Thousand	0.300
Canned fruits, vegetables, &c. (all weights and measures approximate):		
Apples, Apricots, Grapes, Peaches (Table fruits)	Dozen 2½ lb. cans	0.065
Pears, Plums (Pie fruits)	,,	0.057
Preserved fruits, in glass bottles, jars, cardboard, or wooden boxes, including weight of immediate package	Picul	0.650
Asparagus	Dozen 2½ lb. tins	0.118

Name of Article.	Tariff Unit and Duty. Hk. Tls.
Corn ... Dozen 2 lb tins	0.054
Peas ... ,, ,,	0.060
String beans ... ,, ,,	0.054
Tomatoes ... Dozen 2½ lb. tins	0.054
All other vegetables preserved in tins, bottles, or jars, including weight of immediate package ... Piecul	0.525
Tomato sauce and catsup:	
½ pint bottles ... Dozen	0.054
1 ,, ,, ... ,,	0.087
Jams and jellies:	
1 lb. tins, bottles, or jars ... ,,	0.060
2 ,, ,, ,, ,, ... ,,	0.118
Milk (including condensed) ... Case of 4 dozen 1 lb. tins	0.250
Cream, evaporated:	
4 doz. pints (family size) ... Case	0.230
2 ,, quarts (hotel size) ... ,,	0.260
Canned meats:	
Bacon or ham, sliced:	
½ lb. tins ... Dozen	0.077
1 ,, ... ,,	0.144
Dried beef, sliced ... Dozen 1 lb. jars	0.144
Mincemeat:	
1½ lb. pails ... Dozen	0.100
3 ,, ... ,,	0.181
Kits, ½ barrels and barrels ... Piecul	0.729
Pork and beans, plain or with tomato sauce:	
1 lb. tins ... Dozen	0.040
2 ,, ... ,,	0.075
3 ,, ... ,,	0.085
Potted and devilled meat:	
¼ lb. tins ... ,,	0.022
½ ,, ... ,,	0.042
Potted and devilled poultry and poultry and meat combined:	
¼ lb. tin ... Dozen	0.042
½ ,, ... ,,	0.072
Soup and bouilli:	
2 lb. tins ... ,,	0.101
6 ,, ... ,,	0.244
Tamales chicken:	
½ lb. tins ... ,,	0.051
1 ,, ... ,,	0.080
Tongues of every description:	
½ lb. tins ... ,,	0.098
1 ,, ... ,,	0.204
1½ ,, ... ,,	0.287
2 ,, ... ,,	0.333
2½ ,, ... ,,	0.445
3 ,, ... ,,	0.515
3½ ,, ... ,,	0.545
All other canned meats, including game, of every description, with or without vegetables:	
½ lb. tins ... Dozen	0.052
1 ,, ... ,,	0.063
2 ,, ... ,,	0.120
4 ,, ... ,,	0.210
6 ,, ... ,,	0.370
14 ,, ... ,,	0.810
Canvas and cotton duck, not exceeding 36 ins. wide ... Yard	0.010
Capoor cutchery ... Value	5%
Cardamoms, superior, and amomums ... Piecul	10.000
,, inferior, or grains of paradise ... ,,	1.000
,, husk ... ,,	0.250
Cards, playing ... Value	5%
Carriages ... ,,	5%
Carthamine ... ,,	5%
Cassia buds ... Piecul	0.750
,, lignea ... ,,	0.920
,, twigs ... ,,	0.170
Castings. See Iron.	
Cement ... Cask of 3 piculs	0.150
Cereals and flour ...	Free.
Including barley, maize, millet, oats, paddy, rice, wheat, and flour made therefrom; also buckwheat and buckwheat flour, cornflour and yellow corn meal, rye flour, and hovis flour.	
But not including arrowroot and arrowroot flour, cracked wheat, germea, hominy, pearl barley potato flour, quaker oats, rolled oats, sago and sago flour, shredded wheat, tapioca and tapioca flour, and yam flour.	
Chairs, Vienna bent-wood ... Dozen	0.800
Charcoal ... Piecul	0.030
Cheese ... Value	5%
Chestnuts ... Piecul	0.180
Chicory ... Value	5%
China-root, whole, sliced, or in cubes ... Piecul	0.650
Chinaware, coarse and fine ... Value	5%
Chloride of lime ... Piecul	0.300
Chocolate, sweetened ... Pound	0.012
Chrome yellow ... Value	5%
Cigarettes, 1st quality (value exceeding tls. 4.50 per 1,000) ... Thousand	0.500
Cigarettes, 2nd quality (value not exceeding tls. 4.50 per 1,000) ... Thousand	0.090
Cigars ... ,,	0.500
Cinnabar ... Piecul	3.750
Cinnamon ... ,,	4.000
Clams, dried ... ,,	0.550
Clocks, of all kinds ... Value	5%
Cloves ... Piecul	0.630
,, Mother ... ,,	0.360
Coal, Asiatic ... Ton	0.250
,, other kinds ... ,,	0.600
,, Asiatic, briquettes ... ,,	0.500
Cochineal ... Value	5%
Cockles, dried ... Piecul	0.500
,, fresh ... ,,	0.050
Cocoa ... ,,	3.600

Name of Article.	Tariff Unit and Duty. Hk. Tls.
Coffee ... Piecul	1.000
Coffee substitutes ... Value	5%
Coir canes, 1 ft. long ... Piecul	0.200
,, ,, 5 ,, ... Thousand	0.300
Coke, Asiatic ... Ton	0.500
,, other kinds ... ,,	0.900
Compoy ... Piecul	2.000
Copper. See Metals.	
Copperas ... Value	5%
Coral ... Catty	1.110
,, beads ... ,,	0.750
,, broken and refuse ... Piecul	0.550
Cordage of all kinds ... Value	5%
Cornelian beads ... Piecul	7.000
,, stones, rough ... Hundred	0.300
Corundum sand ... Piecul	0.195
Cotton piece goods—	
Grey shirtings or sheetings: not exceeding 40 ins. wide and not exceeding 40 yds. long—	
(*a*) Weight 7 lb. and under ... Piece	0.050
(*b*) ,, over 7 lb. and not over 9 lb. ... ,,	0.080
(*c*) ,, ,, 9 ,, ,, 11 lb. ... ,,	0.110
(*d*) ,, ,, 11 lb. ... ,,	0.120
Imitation native cotton cloth (hand-made), grey or bleached—	
(*a*) Not exceeding 20 ins. wide and not exceeding 20 yds. long; weight 3 lbs. and under ... Piece	0.027
(*b*) Exceeding 20 ins. wide ... Value	5%
White shirtings, white irishes, white sheetings, white brocades, and white striped or spotted shirtings: not exceeding 37 ins. wide and not exceeding 42 yds. long ... Piece	0.135
Drills, grey or white: not exceeding 31 ins. wide and not exceeding 40 yds. long—	
(*a*) Weight 12¾ lbs. and under ... Piece	0.100
(*b*) ,, over 12¾ lb. ... ,,	0.125
Jeans, grey or white—	
(*a*) Not exceeding 31 ins. wide and not exceeding 30 yds. long ... Piece	0.090
(*b*) Not exceeding 31 ins. wide and not exceeding 40 yds. long ... Piece	0.120
T-cloths, grey or white:	
(*a*) Not exceeding 34 ins. wide and not exceeding 24 yds. long ... Piece	0.070
(*b*) Not exceeding 34 ins. wide and exceeding 24 yds. but not exceeding 40 yds. long ... Piece	0.135
(*c*) Exceeding 34 ins. but not exceeding 37 ins. wide and not exceeding 24 yds. long ... Piece	0.080
Crimp cloth and crape, plain—	
(*a*) Not exceeding 30 ins. wide and not exceeding 6 yds. long ... Piece	0.027
(*b*) Not exceeding 30 ins. wide, exceeding 6 yds. but not exceeding 10 yards long ... Piece	0.035
(*c*) Not exceeding 30 ins. wide but exceeding 10 yds. long ... Yard	0.003½
White muslins, white lawns, and white cambrics, not exceeding 46 ins. wide and not exceeding 12 yds. long ... Piece	0.032
Mosquito netting, white or coloured, not exceeding 90 ins. wide ... Yard	0.010
Lenos and balzarines, white, dyed, or printed, not exceeding 31 ins. wide and not exceeding 30 yds. long ... Piece	0.090
Leno brocades and balzarine brocades, dyed ... Value	5%
Prints—	
(*a*) Printed cambrics, lawns, or muslins, not exceeding 46 ins. wide and not exceeding 12 yds. long ... Piece	0.037
(*b*) Printed chintzes, printed crapes, printed drills, printed furnitures, printed shirtings, printed T-cloths (including those goods known as blue and white printed T-cloths), printed twills; but not including goods mentioned in (*e*) and (*h*):	
(1) Not exceeding 20 ins. wide ... Value	5%
(2) Exceeding 20 ins. but not exceeding 31 ins. wide and not exceeding 30 yds. long ... Piece	0.080
(*c*) Printed crimp cloth:	
(1) Not exceeding 30 ins. wide and not exceeding 6 yds. long ... Piece	0.027
(2) Not exceeding 30 ins. wide, exceeding 6 yds. but not exceeding 10 yds. long ... Piece	0.035
(3) Not exceeding 30 ins. wide but exceeding 10 yds. long ... Yard	0.003½
(*d*) Printed lenos and balzarines, not exceeding 31 ins. wide and not exceeding 30 yds. long ... Piece	0.090
(*e*) Printed sheetings, not exceeding 36 ins. wide and not exceeding 43 yds. long ... Piece	0.185
(*f*) Printed Turkey reds, of all kinds, not exceeding 31 ins wide and not exceeding 25 yds. long ... Piece	0.100
(*g*) Printed sateens, printed satinets, printed reps, printed cotton lastings, including all cotton piece goods which are both dyed and printed, except those specified in (*f*) and (*h*), and including any special finish, such as mercerised finish, schreiner finish, gassed finish, silk finish, or electric finish, not exceeding 32 ins. wide and not exceeding 32 yards long ... Piece	0.250
(*h*) Duplex prints or reversible cretonnes (not including those goods known as blue and white printed T-cloths) ... Value	5%
Dyed cottons:	
(*a*) Dyed plain cottons, *i. e.*, without woven or embossed figures (including plain italians, lastings, reps and ribs, and all other dyed plain cottons not otherwise enumerated, and including any special finish, such as mercerised finish, schreiner finish, gassed finish, silk finish, or electric finish), not exceeding 36 ins. wide and not exceeding 33 yds. long ... Piece	0·240
(*b*) Dyed figured cottons, *i.e.*, with woven or embossed figures (including figured italians and lastings, figured reps, and figured ribs, and all other dyed figured cottons not otherwise enumerated, and including any	

Name of Article.	Tariff Unit and Duty. Hk. Tls.
special finish, such as mercerised finish, schreiner finish, gassed finish, silk finish, or electric finish), not exceeding 36 ins. wide and not exceeding 33 yds. long ... Piece	0.150
(c) Dyed crimp cloth:	
(1) Not exceeding 30 ins. wide and not exceeding 6 yds. long ... Piece	0.027
(2) Not exceeding 30 ins. wide, exceeding 6 yds. but not exceeding 10 yds. long ... Piece	0.035
(3) Not exceeding 30 ins. wide, but exceeding 10 yds. long ... Yard	0.003½
(d) Dyed drills, not exceeding 31 ins. wide and not exceeding 43 yds. long ... Piece	0.170
(e) Dyed lenos and balzarines, not exceeding 31 ins. wide and not exceeding 30 yds. long ... Piece	0.090
(f) Dyed leno brocades ... Value	5%
(g) Dyed muslins, lawns, and cambrics, not exceeding 46 ins. wide and not exceeding 12 yds. long ... Piece	0.037
(h) Dyed shirtings and sheetings, not exceeding 36 ins. wide and not exceeding 43 yards long ... Piece	0.150
(i) Hongkong-dyed shirtings, not exceeding 36 ins. wide and not exceeding 20 yds. long ... Piece	0.100
(j) *Dyed cotton cuts: not exceeding 36 ins wide and not exceeding 5¼ yds. long (N.B. The *pro rata* rule does not apply) ... Piece	0.022½
(k) Dyed T-cloths (including dyed alpacianos), dyed real and imitation Turkey reds of all kinds: not exceeding 32 ins. wide and not exceeding 25 yds. long —	
(1) Weight 3½ lbs. and under ... Piece	0.060
(2) ,, over 3¾ lbs. ... ,,	0.100
Flannelettes and cotton Spanish stripes:	
(a) Cotton flannel, Canton flannel, swansdowns, flannelettes, and raised cotton cloths of all kinds, plain, dyed, and printed:	
(1) Not exceeding 36 in. wide and not exceeding 15 yards long ... Piece	0.065
(2) Not exceeding 36 ins. wide, exceeding 15 yds. but not exceeding 30 yds. long ... Piece	0.130
(b) Dyed cotton Spanish stripes:	
(1) Not exceeding 32 ins. wide and not exceeding 20 yds. long ... Piece	0.085
(2) Exceeding 32 ins. but not exceeding 64 ins. wide and not exceeding 20 yards long ... Piece	0.170
Coloured woven cottons, *i.e.*, dyed in the yarn, except crimp cloth ... Value	5%
Crimp cloth: (a) Not exceeding 30 ins. wide and not exceeding 6 yds. long ... Piece	0.027
(b) Not exceeding 30 ins. wide and exceeding 6 yds. but not exceeding 10 yds. long ... Piece	0.035
(c) Not exceeding 30 ins. wide but exceeding 10 yds. long ... Yard	0.003½
Velvets and velveteens, velvet cords, and fustians—	
(a) Velvets and velveteens, plain:	
(1) Not exceeding 18 ins. wide ... ,,	0.006
(2) Exceeding 18 ins. but not exceeding 22 ins. wide ... Yard	0.007
(3) Exceeding 22 ins. but not exceeding 26 ins. wide ... Yard	0.008
(b) Velvets and velveteens, printed or embossed, not exceeding 30 ins. wide ... Yard	0.015
(c) Dyed velvet cords, dyed velveteen cords, dyed corduroys, dyed fustians of any description, not exceeding 30 ins. wide ... Yard	0.015
Blankets, cotton, plain, printed, or jacquard ... Piece	0.030
Handkerchiefs, cotton:	
(a) Plain, dyed, or printed, not embroidered, hem-stitched, or initialled, not exceeding 1 yd. square ... Dozen	0.020
(b) All other handkerchiefs ... Value	5%
Singlets or drawers, cotton ... Dozen	0.125
Socks, cotton (including Lisle thread):	
1st quality (*i.e.*, valued at tl. 1 or over per dozen pairs) ... Dozen pairs	0.075
2nd quality (*i.e.*, valued at less than tl. 1 per dozen pairs) ... Dozen pairs	0.032
Towels, cotton:	
(a) Honeycomb or huckaback, plain or printed (dimensions exclusive of fringe):	
(1) Not exceeding 18 ins. wide and not exceeding 40 ins. long ... Dozen	0.020
(2) Exceeding 18 ins. wide and not exceeding 50 ins. long ... Dozen	0.030
(b) All other towels ... Value	5%
Cottons, unclassed ... ,,	5%
Cotton, raw ... Picul	0.600
Cotton thread—	
Ball thread, dyed or undyed ... ,,	3.000
On spools, 50 yds. ... Gross	0.040
,, ,, 100 yds. ... ,,	0.080
,, ,, 200 yds. ... ,,	0.160
Cotton yarn, grey or bleached ... Picul	0.950
,, ,, dyed ... Value	5%
,, ,, gassed ... ,,	,,
,, ,, mercerised ... ,,	,,
,, ,, wooloa or berlinette ... Picul	3.500
Cow bezoar, Indian ... Value	5%
Crabs' flesh ... Picul	0.600
Crocodile (including armadillo) scales ... ,,	2.725
Currants ... ,,	0.500
Cutch ... ,,	0.300
Cuttle-fish ... ,,	0.667
Cutlery ... Value	5%
Cycles, other than bicycles, and parts thereof ... ,,	,,

* The rule that the duty on articles imported in dimensions exceeding those specified in the tariff is to be calculated in proportion to the measurements as defined is not applicable to these goods.

Name of Article.	Tariff Unit and Duty. Hk. Tls.
Dyes, colors, and paints:	
Aniline ... Value	5%
Blue, Paris ... Picul	1.500
,, Prussian ... ,,	1.500
Bronze powder ... ,,	2.200
Cartdamin ... Value	5%
Chrome yellow ... ,,	,,
Cinnabar ... Picul	3.750
Gamboge ... ,,	2.700
Green, emerald ... ,,	1.000
,, Schweinfurt, or imitation ... ,,	1.000
Indigo, dried, artificial or natural ... Value	5%
,, liquid, artificial ... Picul	2.025
,, liquid, natural ... ,,	0.215
,, paste, artificial ... ,,	2.025
Lead, red, dry or mixed with oil ... ,,	0.450
,, white, dry or mixed with oil ... ,,	0.450
,, yellow ,, ,, ,, ... ,,	0.450
Logwood extract ... ,,	0.600
Ochre ... ,,	0.600
Smalt ... ,,	1.600
Ultramarine ... ,,	0.500
Vermilion ... ,,	4.000
,, imitation ... Value	5%
White zinc ... ,,	,,
Paints, unclassed ... ,,	,,
Earthenware ... ,,	,,
Electric light apparatus or instruments and parts thereof ... ,,	,,
Elephants' teeth (other than tusks) and jaws, whole or parts ... Picul	3.000
Elephants' tusks, whole or parts ... Catty	0.170
Emery cloth and sandpaper (sheets not exceeding 144 square ins.) ... Ream	0.250
Emery powder ... Value	5%
,, wheels ... ,,	,,
Enamelled ironware: Mugs, cups, basins and bowls, 9 ins. or under in diameter, decorated or undecorated ... Dozen	0.050
Basins and bowls, over 9 ins. in diameter, agate, blue and white, grey, mottled undecorated ... Dozen	0.090
Basins and bowls, over 9 ins. in diameter, decorated (with gold) ... Dozen	0.175
Basins and bowls, over 9 ins. in diameter, decorated (without gold) ... Dozen	0.125
Enamelware, unclassed ... Value	5%
Epsom salts ... ,,	,,
Fans, palm-leaf, coarse ... Thousand	0.280
,, ,, fine ... ,,	0.450
,, ,, fancy ... ,,	1.000
,, paper or cotton, of all kinds ... ,,	1.400
,, silk ... Value	5%
Feathers, kingfisher, part skins (*i.e.*, wings, tails or backs). ... Hundred	0.250
,, ,, whole skins ... ,,	0.600
,, peacock ... Value	5%
Files. See Tools.	
Firebricks ... ,,	,,
Fireclay ... ,,	,,
Firewood ... Picul	0.010
Fish, cattle ... ,,	0.667
,, dried or smoked, in bulk (including stock-fish, but not including cuttle-fish) ... Picul	0.315
,, fresh ... ,,	0.137
,, maws ... ,,	4.250
,, salt ... ,,	0.160
,, skins ... ,,	0.600
,, stock ... ,,	0.315
Flints ... ,,	0.040
Flour. See Cereals.	
Flour, arrowroot, potato, sago, tapioca, yam ... Value	5%
Forgings. See Iron.	
Fungus or agaric ... Picul	1.715
,, white ... Catty	0.250
Furniture, household ... Value	5%
Galangal ... Picul	0.170
Gambier ... ,,	0.300
,, false, or cuano (yam-root dye stuff) ... ,,	0.150
Gamboge ... ,,	2.700
Gasolene or stove naphtha ... 10 gal. drum	0.150
Ginseng, crude, 1st quality (value exceeding tls. 2 per catty) ... Catty	0.220
,, crude, 2nd quality (value not exceeding tls. 2 per catty) ... Catty	0.072
,, clarified or cleaned, 1st quality (value exceeding tls. 11 per catty) ... Catty	1.100
,, clarified or cleaned, 2nd quality (value exceeding tls. 6 but not exceeding tls. 11 per catty) ... Catty	0.375
,, clarified or cleaned, 3rd quality (value exceeding tls. 2 but not exceeding tls. 6 per catty) ... Catty	0.220
,, clarified or cleaned, 4th quality (value not exceeding tls. 2 per catty) ... Catty	0.080
Glass, plate, silvered ... Square foot	0.025
,, ,, unsilvered ... Value	5%
,, powder. See Match-making materials.	
,, window, coloured, stained, ground or obscured ... Box of 100 sq. ft.	0.350
,, ,, common, not stained, coloured or otherwise obscured ... Box of 100 sq. ft.	0.170
Gloves, leather ... Value	5%
Glue ... Picul	0.830
Glycerine ... Value	5%
Gold and silver bullion ...	Free.
,, ,, thread ... Value	5%
Gold thread, imitation. See Thread.	
Grease ... ,,	5%
Green, emerald ... Picul	1.000
,, Schweinfurth, or imitation ... ,,	1.000
Ground nuts ... ,,	0.150

Name of Article.		Tariff Unit and Duty. Hk. Tls.
Gum Arabic	Picul	1.000
,, Benjamin	,,	0.600
,, ,, oil of	Value	5%
,, dragon's blood	Picul	4.000
,, myrrh	,,	0.465
,, olibanum	,,	0.450
,, resin	,,	0.187
Gutta percha. See India rubber.		
Hair, horse	,,	1.400
,, ,, tails	,,	2.500
,, other	Value	5%
Hams	,,	,,
Handkerchiefs. See Cotton piece-goods.		
Harness. See Leather.		
Hartall or orpiment	Picul	0.150
Hemp	Value	5%
Hessians or buriaps, all weights	1,000 yards	2.850
Hide poison or specific	Value	5%
Hides, buffalo and cow	Picul	0.800
Hollow-ware, cast—coated or tinned	,,	0.500
Hoofs, animal	,,	0.125
Hops	Value	5%
Horns, buffalo and cow	Picul	0.350
,, deer	Value	5%
,, rhinoceros	Catty	2.400
Horses	Value	5%
Hosiery. See Cotton piece goods (socks).		
India rubber and gutta percha articles (other than boots and shoes)	Value	5%
India rubber and gutta percha, crude	Picul	3.140
,, boots	Pair	0.080
,, shoes	,,	0.020
,, old (fit only for re-manufacture)	Picul	0.250
Indigo, dried, artificial or natural	Value	5%
,, liquid, artificial	Picul	2.025
,, ,, natural	,,	0.215
,, paste, artificial	,,	2.025
Ink, printing	Value	5%
Iron. See Metals.		
Isinglass (fish glue)	Picul	4.000
,, vegetable	,,	1.750
Jams and jellies, 1 lb. tins, bottles or jars	Dozen	0.060
,, ,, 2 lb. ,, ,, ,,	,,	0.118
Joss sticks	Picul	0.640
Jute	Value	5%
Kerosene oil cans and cases, empty	2 cans and 1 case	0.005
Lace open-work or insertion-work of cotton, machine made:		
(a) Not exceeding 1 in. wide, outside measurement	12 dozen yards	0.050
(b) Exceeding 1 in. but not exceeding 2 ins. wide, outside measurement	12 dozen yards	0.100
(c) Exceeding 2 ins. but not exceeding 3 ins. wide, outside measurement	12 dozen yards	0.166
(d) Exceeding 3 ins. wide outside measurement	,, ,,	0.216
Lace open-work or insertion-work of any fibrous material except silk or cotton or imitation gold or silver thread:		
(a) Machine made	Catty	0.500
(b) Hand made (including cotton)	,,	2.400
Lacquerware	Value	5%
Ladies' hats	,,	,,
Lamps and their accessories	,,	,,
Lampwick	Picul	2.000
Lard, pure or compound	,,	0.600
Lead. See Metals.		
Lead, red, white, yellow, dry or mixed with oil	,,	0.450
Leather belting	Value	5%
,, calf	Picul	7.000
,, coloured	,,	7.000
,, cow	,,	2.500
,, harness (not including enamelled or pig-skin)	,,	3.000
,, kid	,,	7.000
,, sole	,,	2.500
,, patent	,,	7.000
,, all other kinds and manufactures of	Value	5%
Lichees, dried	Picul	0.450
Lily flowers, dried	,,	0.325
,, seed (*i.e.*, lotus nuts without husks)	,,	1.000
Lime	Value	5%
,, chloride of	Picul	0.300
Linen	Value	5%
Liqueurs See Wines &c.		
Liquorice	Picul	0.500
Logwood extract	,,	0.600
Lotus nuts (*i.e.*, lily seeds with husks)	,,	0.400
Lucraban seed	,,	0.350
Lung-ngan, pulp	,,	0.550
Lung-ngans, dried	,,	0.450
Macaroni and vermicelli, and similar pastes	,,	0.325
Mace	Value	5%
Machines, sewing, hand or foot	,,	,,
Machinery	,,	,,
Madeira. See Wines, &c. (Vins de liqueur).		
Malaga. See Wines, &c. (Vins de liqueur).		
Malt	Picul	0.370
Mangrove bark	,,	0.073
Manure, chemical	Value	5%
Margarine, in tins or jars	Picul	1.400
,, (bulk), in kegs	Value	5%
Marsala. See Wines, &c. (Vins de liqueur).		
Matches, rainbow or brilliant	50 gr. boxes	1.500
,, wax vestas, not exceeding 100 in. a box	10 gr. boxes	1.600
,, wood, safety or other, large—boxes not exceeding 2½ ins. by 1½ ins. by ¾ in.	50 gr. boxes	0.630
,, wood, safety or other, small—boxes not exceeding 2 ins. by 1⅜ ins. by ⅝ in.	100 gr. boxes	0.920
,, wood, safety or other, boxes exceeding above sizes	Value	5%

Name of Article.		Tariff Unit and Duty. Hk. Tls.
Match-making materials:		
Glass powder	Picul	0.110
Phosphorus	,,	4.125
Splints	,,	0.088
Wax, paraffin	,,	0.500
Wood shavings	,,	0.113
Mats, coir (door)	Dozen	1.000
,, Formosa grass (bed)	Each	0.050
,, rush	Hundred	0.500
,, straw	,,	0.225
,, tatami	Each	0.045
Matting, coir, not exceeding 36ins. wide	Roll of 100 yards	2.750
,, straw ,, ,, ,,	Roll of 40 yards	0.250
Meat, fresh	Value	5%
Meats, in bulk:		
Beef, corned, pickled, in barrels	Picul	0.375
Dry salted meat, in boxes and barrels	,,	0.475
,, sausages	,,	0.808
Other kinds, including ham and breakfast bacon, in boxes or barrels	Value	5%
Lard, pure or compound	Picul	0.600
Melon seeds	,,	0.250
Metals: Anti-friction	Value	5%
Antimony	Picul	0.700
Brass and yellow metal:		
Bars and rods	,,	1.150
Bolts and nuts and accessories	,,	1.150
Foil	,,	1.675
Nails	,,	1.150
Screws	Value	5%
Sheets, plates and ingots	Picul	1.150
Tubes	,,	1.150
Wire	,,	1.150
Manufactures of, n.s.m.	Value	5%
Copper: Bars and rods	Picul	1.300
Bolts, nuts, rivets and washers	Value	5%
Ingots	Picul	1.175
Nails	,,	1.300
Sheets and plates	,,	1.300
Slabs	,,	1.175
Tacks	Value	5%
Tubes	,,	5%
Wire	Picul	1.300
Manufactures of, n.s.m.	Value	5%
Dross, iron	Picul	0.160
,, ,, and tin	,,	0.300
,, tin	,,	0.500
German silver, sheets	,,	2.200
,, ,, wire	,,	1.500
Ironware. See Enamelled Ironware.		
Iron and mild steel, new:		
Anchors, and parts thereof; mill iron; mill and ships cranks; and forgings for vessels, steam engines, and locomotives (weighing each 25 lb. all over)	,,	0.265
Angles	,,	0.140
Anvils, and parts of	,,	0.400
Bar	,,	0.140
Bolts and nuts	Value	5%
Castings, rough	Picul	0.140
Chains, and parts of	,,	0.265
Cobbles and wire shorts	,,	0.130
Hoops	,,	0.140
Kentledge	,,	0.075
Nail-rod	,,	0.140
Nails, wire	,,	0.200
,, other kinds	Value	5%
Pig	Picul	0.075
Pipes and tubes	Value	5%
Plate cuttings	Picul	0.110
Plates and sheets	,,	0.110
Rails	,,	0.125
Rivets	,,	0.250
Screws	Value	5%
Sheets and plates	Picul	0.140
Tacks, blue, of all sizes	,,	0.400
Wire	,,	0.250
Iron, galvanized—		
Bolts and nuts	Value	5%
Cobbles and wire shorts	Picul	0.130
Sheets, corrugated	,,	0.275
,, plain	,,	0.275
Tubes	Value	5%
Wire	Picul	0.250
,, shorts	,,	0.130
Iron, old and scrap, of any description (fit only for re-manufacture)	,,	0.020
Manufactures of iron or steel, n.s.m.	Value	5%
Lead, in pigs	Picul	0.285
,, ,, sheets	,,	0.330
,, pipes	,,	0.375
,, manufactures of, n. s. m.	Value	5%
Nickel, unmanufactured	Picul	2.600
Quicksilver	,,	4.280
Spelter	,,	0.375
Steel, bamboo	,,	0.250
,, bars	,,	0.250
,, plates and sheets	,,	0.250
,, tool, and cast	,,	0.750
,, wire and wire rope	,,	0.750
,, mild. See Iron.		
Tin, compound	Value	5%
,, foil	,,	,,
,, sheets and pipes	Picul	1.725
,, slabs	,,	1.500
,, tacks, blue, of all sizes	,,	0.400
,, manufactures of, n.s.m.	Value	5%

Name of Article.		Tariff Unit and Duty. Hk. Tls.
Tinned plates, decorated	Picul	0.350
,, ,, plain	,,	0.290
White metal, sheets	,,	2.200
,, ,, wire	,,	1.500
Yellow metal. See Brass.		
Zinc boiler plates	,,	0.600
,, powder	,,	0.400
,, sheets, including perforated	,,	0.520
,, manufactures of	Value	5%
Milk, condensed, in tins	Case of 4 dozen 1 lb. tins	0.250
Millstones	Value	5%
Mineral waters	12 bottles or 24 ½-bottles	0.050
Mirrors	Value	5%
Morphia, in all forms (prohibited except for medicinal purposes)	Ounce	3.000
Moulding	1,000 feet	1.050
Mushrooms	Picul	1.800
Musical boxes	Value	5%
Musk	Catty	9.000
Mussels dried	Picul	0.400
Mustard	Value	5%
Needles, No. 7/0	100 mille	1.800
,, No. 3/0	,,	1.500
,, assorted, not including 7/0	,,	0.985
Nutgalls	Picul	0.870
Nutmegs	,,	1.500
Oakum	,,	0.500
Oilcake	Value	5%
Oil, castor, lubricating	Picul	0.510
,, ,, medicinal	,,	1.000
,, clove	Catty	0.150
,, cocoa-nut	Picul	0.400
,, colza	American gall.	0.050
,, engine:—		
(a) Wholly or partly of mineral origin	,, ,,	0.015
(b) All other kinds (except castor)	,, ,,	0.025
,, ginger	Picul	6.750
,, kerosene	Case of 10 American galls.	0.070
,, ,, in bulk	10 American galls.	0.050
,, ,, cans and cases, empty	2 cans in 1 case	0.005
,, olive	Imperial gall.	0.062
,, sandalwood	Catty	0.240
,, wood	Picul	0.500
Olives, fresh, pickled, or salted	,,	0.180
Opium	Picul, Duty	30.000
,,	,, Likin	80.000
,, husk	Catty	0.062
Orange peel	Picul	0.800
Oysters, dried	Value	5%
Packing, asbestos. See Asbestos.		
Packing, engine and boiler, all other kinds	,,	,,
Paints. See Dyes, Colours, Lead and Paints.		
Paper, cigarette: not exceeding 2 ins. by 4 ins.	100,000 leaves	0.125
,, printing, calendered and (or) sized	Value	5%
,, ,, uncalendered or unsized	Picul	0.300
,, writing or foolscap	,,	1.200
,, all other kinds	Value	5%
Peel, orange	Picul	0.800
Pepper, black	,,	0.760
,, white	,,	1.330
Perfumery	Value	5%
Petroleum and rock oils—		
In cases	Case of 10 American gallons	0.070
In bulk	,, ,, ,,	0.050
Phosphorus	Picul	4.125
Pianos	Value	5%
Pictures	,,	,,
Pickles and sauces	,,	5%
Pitch	Picul	10.125
Plushes and velvets—		
(a) Plushes and velvets of pure silk	Catty	0.650
(b) Silk real (with cotton back)	,,	0.200
(c) Plushes and velvets of silk mixed with other fibrous materials (with cotton back)	,,	0.150
(d) Plushes, all cotton (including mercerised)	,,	0.110
(e) Velvets, cotton. See Cotton piece-goods.		
Pork rind	Picul	0.500
Prawns, dried. See also Shrimps	,,	1.000
Preserved fruits, in glass bottles, jars, cardboard or wooden boxes, including weight of immediate package	,,	0.650
Purses, leather (not including silver or gold mounted)	Gross	0.500
Putchuck	Picul	0.715
Raisins and currants	,,	0.500
Rattan chairs	Value	5%
,, core	Picul	0.225
,, skin	,,	0.750
Rattans, split	,,	0.325
,, whole	,,	0.225
Resin	,,	0.187
Ribbons, silk, silk and cotton, silk and other fibres, with or without imitation gold or silver thread	Value	5%
Rice		Free.
Rope	Value	5%
Rose maloes	Picul	1.000
Safflower	,,	0.525
Saké, in barrels	,,	0.400
,, bottles	12 bottles or 24 ½-bottles	0.110
Sal ammoniac	Value	5%
Salt		Prohib.
Saltpetre and nitrate of soda	Picul	0.325
Sand, red	,,	0.045
Sandalwood	,,	0.400
Sapanwood	,,	0.112
Seahorse teeth	Value	5%
Seaweed, cut	Picul	0.150
,, long	,,	0.100
,, prepared	,,	1.000

Name of Article.		Tariff Unit and Duty. Hk. Tls.
Seed oils	Value	5%
Seed, lily (*i.e.*, lotus-nuts without husks)	Picul	1.000
,, lotus-nuts (*i.e.*, lily seeds with husks)	,,	0.400
,, lucraban	,,	0.350
,, melon	,,	0.250
,, pine, or fir-nuts	,,	0.200
,, sesamum	,,	0.200
Sharks' fins black	,,	1.608
,, ,, clarified or prepared	,,	6.000
,, ,, white	,,	4.600
Shellac	,,	2.500
Shells, mother-of-pearl	,,	0.700
,, other kinds	Value	5%
Sherry. See Wines, &c. (Vins de liqueur).		
Shoes and boots, india-rubber, for Chinese—		
Boots	Pair	0.086
Shoes	,,	0.020
Shrimps, dried. See also Prawns.	Picul	0.630
Silk piece-goods, all silk (including crape) plain, figured, or brocaded	Value	5%
Silk piece goods, mixtures (*i.e.*, silk and cotton, or silk and other materials) (including crape but not including mixtures with real or imitation gold or silver thread) plain, figured, or brocaded	,,	5%
Silver thread, imitation. See Thread.		
Sinews, buffalo and cow	Picul	0.550
,, deer	,,	1.050
Singlets or drawers, cotton	Dozen	0.125
,, ,, mixture	Value	5%
Skins, fish	Picul	0.600
,, all other, including sharks	Value	5%
Slates, roofing	,,	,,
Smalt	Picul	1.600
Snuff	Value	5%
Soap, household and laundry (including blue mottled), in bulk, bars, and doublets weighing not less than ½lb each	Picul	0.240
Soap, toilet and fancy	Value	5%
Socks, cotton (including Lisle thread)—		
1st quality (*i.e.*, valued at tl. 1 or over per dozen pairs)	Doz. pairs	0.075
2nd quality (*i.e.*, valued at less than tl. 1 per doz. pairs)	,,	0.032
Soda ash	Picul	0.150
,, bicarbonate	,,	0.150
,, caustic	,,	0.225
,, crystals	,,	0.120
,, ,, concentrated	,,	0.140
Soy	,,	0.250
Spirits. See Wines, &c.		
Spirits of wine. See Wines, &c.		
Sticklac	,,	0.700
Stout. See Wines, &c.		
Straw plaiting for hats	Value	5%
Sugar, brown, up to No. 10 Dutch standard	Picul	0.190
,, candy	,,	0.300
,, white, No. 11 Dutch standard and over, including cube and refined	,,	0.240
Sulphur and brimstone, crude	,,	0.150
,, ,, ,, refined	,,	0.250
Sulphuric acid	,,	0.187
Sunshades. See Umbrellas.		
Sweetmeats	Value	5%
Tar	,,	,,
Tea	,,	,,
Telescopes, binoculars	,,	,,
Thread, cotton—		
Balls, dyed or undyed	Picul	3.000
Spools, 50 yds.	Gross	0.040
,, 100 yds.	,,	0.080
,, 200 yds.	,,	0.160
Thread, gold and silver, imitation, on silk	Value	5%
,, ,, ,, real	,,	,,
,, ,, imitation, on cotton	Catty	0.125
,, silver ,, ,,	,,	0.090
Tiles, 6 in. square	Hundred	0.600
,, other	Value	5%
Timber—Beams, hard-wood	Cubic foot	0.020
,, soft-wood, including Oregon pine and Californian red-wood, on a thickness of 1 in.	1,000 sup. ft.	1.150
Beams, teak-wood	Cubic foot	0.081
Laths	Thousand	0.210
Masts and spars, hard-wood	Value	5%
,, ,, soft-wood	,,	,,
Piles and piling, including Oregon pine and Californian red-wood, on a thickness of 1 in.	1,000 super. ft.	1.150
Planks, hard-wood	Cubic foot	0.020
Planks and flooring, soft-wood, including Oregon pine and Californian red-wood, and allowing 10 per cent. of each shipment to be tongued and grooved, on a thickness of 1 in.	1,000 sup. ft.	1.150
Planks and flooring, soft-wood, tongued and grooved, in excess of above 10 per cent.	Value	5%
Planks, teak-wood	Cubic foot	0.081
Railway sleepers	Value	5%
Teak-wood lumber, of all lengths and description	Cubic foot	0.081
Tin. See Metals.		
Tinder	Picul	0.350
Tin-foil	Value	5%
Tobacco, leaf	Picul	0.800
,, prepared, in bulk	,,	0.950
,, ,, tins or packages under 5lb. each	Value	5%
Tools: Axes and hatchets	Dozen	0.500
Files, file blanks, rasps and floats of all kinds:		
Not exceeding 4 ins. long	,,	0.040
Exceeding 4 ins. and not exceeding 9 ins. long	,,	0.072
,, 9 ,, ,, ,, 14 ,,	,,	0.168
,, 14 ,, long	,,	0.224
Tortoiseshell	Catty	0.450

Name of Article.		Tariff Unit and Duty. Hk. Tls.
Toys	Value	5%
Trimmings, bead	,,	,,
,, of cotton, pure or mixed with other materials, but not silk	,,	,,
,, ,, mixed with silk and imitation gold or silver thread	,,	,,
Tumeric	Picul	0.185
Turpentine	Gallon	0.036
Twine	Value	5%
Ultramarine	Picul	0.500
Umbrella frames	Dozen	0.080
Umbrellas, parasols and sunshades:		
With ivory handles wholly or partly of precious metals, ivory, mother-of-pearl, tortoiseshell, agate, &c., or jewelled	Value	5%
With all other handles, all cotton	Each	0.020
,, ,, ,, ,, mixtures, not silk	,,	0.030
,, ,, ,, ,, silk and silk mixtures	,,	0.080
Varnish, crude lacquer, gum lacquer, or oil lacquer	Value	5%
Vaseline	,,	,,
Vegetables, dried or salted or pickled, in bulk	,,	,,
Vermicelli	Picul	0.325
Vermilion	,,	1.000
Vermouth. See Wines, &c.		
Vessels, steam or sailing, and boats	Value	5%
Vinegar	,,	,,
Watches, of all kinds	,,	,,
Waters, aërated and mineral	12 bottles or 24 ½-bottles	0.050
Wax, bees, yellow	Picul	1.600
,, Japan	,,	0.650
,, paraffin	,,	0.500
,, sealing	Value	5%
,, White	,,	,,
Wheat		Free.
Wines, &c.: Champagnes, and all other sparkling wines, in bottles	Case of 12 bottles or 24 ½-bottles	0.650
Still wines, red or white, exclusively the produce of the natural fermentation of grapes:		
(a) Having less than 14 degrees of alcohol—		
(1) In bottles	Case of 12 bottles or 24 ½-bottles	0.300
(2) In bulk	Imperial gallon	0.025
(b) Having 14 degrees or more of alcohol; also vins de liqueur other than port—		
(1) In bottles	Case of 12 bottles or 24 ½-bottles	0.500
(2) In bulk	Imperial gallon	0.150
Port wine, in bottles	Case of 12 bottles or 24 ½-bottles	0.700
,, ,, ,, bulk	Imperial gallon	0.175
Vermouth and byrrh	Case of 12 litres	0.250
Sake, in barrels	Picul	0.400
,, ,, bottles	Case of 12 bottles or 24 ½-bottles	0.110
Brandies and whiskies, in bulk	Imperial gallon	0.125
Brandy and Cognac, in bottles	Case of 12 reputed quarts	0.500
Whisky, in bottles	,, ,,	0.350
Other spirits (gin, rum, &c.), in bottles	Case of 12 reputed quarts	0.200
,, ,, (,, ,, ,,), in bulk	Imperial gallon	0.090
Spirits of wine, in packages of any description	,, ,,	0.028
Ales, beers, cider, perry, in bottles	Case of 12 reputed quarts or 24 reputed pints	0.085
,, ,, ,, ,, ,, casks	Imperial gallon	0.020
Porters and stouts, in bottles	Case of 12 reputed quarts, or 24 reputed pints	0.100
,, ,, ,, ,, casks	Imperial gallons	0.025
Liqueurs	Value	5%
Wood, camagon	Picul	0.090
,, ebony	,,	0.200
,, fragrant	Value	5%
,, garoo	Catty	0.100
,, kranjee	Value	5%
,, laka	Picul	0.125
,, lignum vitæ	Value	5%
,, puru	Picul	0.075
,, red	,,	0.200
,, rose	,,	0.200
,, sandal	,,	0.100
,, sapan	,,	0.112
,, scented	Value	5%
,, shavings, hinoki	Picul	1.000
Woollens and cotton mixtures:		
Flannel (woollen and cotton): not exceeding 33 ins. wide	Yard	0.015
Italian cloth, plain or figured, having warp entirely cotton and all one colour, and weft entirely wool and all one colour; not exceeding 32 ins. wide and not exceeding 32 yds. long	Piece	0.372
Poncho cloth: not exceeding 76 ins. wide	Yard	0.030
Spanish stripes (woollen and cotton): not exceeding 64 in wide	Yard	0.014
Union cloth: not exceeding 76 ins. wide	,,	0.030
Woollen and cotton mixtures, unclassed, including alpacas, lustres, orleans, sicilians, &c.	Value	5%
Woollen manufactures:		
Blankets and rugs	Pound	0.020
Broadcloth: not exceeding 76 ins. wide	Yard	0.047½
Bunting: not exceeding 24 ins. wide and not exceeding 40 yds. long	Piece	0.200
Camlets, Dutch: not exceeding 33 ins. wide and not exceeding 61 yds. long	Piece	1.000
Camlets, English: not exceeding 31 ins. wide and not exceeding 61 yds. long	Piece	0.500
Flannel: not exceeding 33 ins. wide	Yard	0.015
Habit cloth: not exceeding 76 ins. wide	,,	0.047½
Lastings, plain, figured or crêped: not exceeding 31 ins. wide and not exceeding 32 yds. long	Piece	0.450
Llama braid	Picul	5.000
Long ells: not exceeding 31 ins. wide and not exceeding 25 yds. long	Piece	0.250
Medium cloth: not exceeding 76 ins. wide	Yard	0.047½
Russian cloth: not exceeding 76 ins wide	,,	0.047½
Spanish stripes: not exceeding 64 ins. wide	,,	0.021
Woollens, unclassed	Value	5%
Woollen and worsted yarns and cords (not including Berlin wool)	Picul	5.300
Berlin wool	,,	4.000
Woolen or berlinette	,,	3.500
Worm tablets, in bottles, not exceeding 6 pieces	Dozen	0.035
Yarn, asbestos	Picul	2.250
,, coir	Value	5%
,, cotton, bleached or grey	Picul	0.950
,, ,, dyed	Value	5%
,, ,, mercerised or grassed	,,	,,
,, ,, woolen or berlinette	Picul	3.500
,, or thread of flax linen, jute or hemp	Value	5%
,, silk	,,	,,
,, wool, Berlin	Picul	4.000
,, woollen and worsted (not including Berlin wool)	,,	5.300
Yeast	Value	5%
Zinc. See Metals.		

NOTE.—If any of the articles enumerated in this Tariff are imported in dimensions exceeding those specified, the Duty is to be calculated in proportion to the measurements as defined.

RULES.

RULE I.

Imports unenumerated in this Tariff will pay Duty at the rate of 5 per cent. *ad valorem*; and the value upon which Duty is to be calculated shall be the market value of the goods in local currency. This market value when converted into Haikwan taels shall be considered to be 12 per cent. higher than the amount upon which Duty is to be calculated.

If the goods have been sold before presentation to the Customs of the application to pay duty, the gross amount of the *bonâ fide* contract will be accepted as evidence of the market value. Should the goods have been sold on c. i. and i. terms, that is to say, without inclusion in the price of Duty and other charges, such c. i. and i. price shall be taken as the value for Duty-paying purposes without the deduction mentioned in the preceding paragraph.

If the goods have not been sold before presentation to the Customs of the application to pay Duty, and should a dispute arise between Customs and importer regarding the value or classification of goods, the case will be referred to a Board of Arbitration composed as follows:—

An official of the Customs:
A merchant selected by the Consul of the importer; and
A merchant, differing in nationality from the importer, selected by the Senior Consul.

Questions regarding procedure &c., which may arise during the sittings of the Board shall be decided by the majority. The final finding of the majority of the Board, which must be announced within 15 days of the reference (not including holidays), will be binding on both parties. Each of the two merchants on the Board will be entitled to a fee of ten Haikwan taels. Should the Board sustain the Customs valuation, or in the event of not sustaining that valuation, should it decide that the goods have been undervalued by the importer to the extent of not less than 7½ per cent., the importer will pay the fees; if otherwise, the fees will be paid by the Customs. Should the Board decide that the correct value of the goods is 20 per cent. (or more) higher than that upon which the importer originally claimed to pay Duty, the Customs authorities may retain possession of the goods until full Duty has been paid, and may levy an additional Duty equal to four times the Duty sought to be evaded.

In all cases invoices, when available, must be produced if required by the Customs.

RULE II.

The following will not be liable to Import Duty: Foreign rice, cereals, and flour; gold and silver, both bullion and coin; printed books, charts, maps, periodicals, and newspapers.

A freight or part freight of Duty-free commodities (gold and silver bullion and foreign coins excepted) will render the vessel carrying them, though no other cargo be on board, liable to tonnage dues.

Drawbacks will be issued for ships' stores and bunker coal when taken on board.

RULE III.

Except at the requisition of the Chinese Government, or for sale to Chinese duly authorised to purchase them, import trade is prohibited in all arms, ammunition, and munitions of war of every description. No permit to land them will be issued until the Customs have proof that the necessary authority has been given to the importer. Infraction of this rule will be punishable by confiscation of all the goods concerned.

DRAWBACK.

The Chinese authorities have sanctioned a modification, in respect of jewellery, of the Customs Regulation which allows drawback of import duty to be granted only in the case of goods re-exported in packages of which the marks and numbers remain unchanged. Drawback is for the future to be allowed in the case of imported jewellery, whether arriving by parcel post or otherwise, subject to regulations for establishing the identity of the articles with those on which duty was paid on importation.

EXPORT DUTY.

Tea is now dutiable at 5 per cent. *ad valorem*.

Importation of Explosive Substances and of War and Sporting Arms and Ammunition.

It is provided in the treaties that foreign merchants are prohibited to import and export explosive substances and arms of war.

It being necessary, however, to permit explosive substances required for building railways and for mining purposes, to be dealt in and transported, the following resolutions have been adopted. In future the Chinese Director of railway or mining undertakings shall furnish a statement showing the nature and quantity of explosive substances required. Authority to purchase and transport the same shall be issued by the Minister for the Northern Ports (Pe-Yang).

In case the substances are intended for other Northern Provinces than those of Chihli, application for the permit must be made to the Viceroy or Governors of those provinces, who will notify the Minister for the Northern Ports in the matter.

This rule, under which an authority from the Minister for the Northern Ports is necessary, in order to deal in, or transport explosive substances, will apply to all railway and mining companies and to all foreign merchants doing business in these products.

Samples of these goods as also of sporting articles consigned to merchants at Tientsin will be liable to Customs duty as has been the case up to the present.

FIREARMS AND AMMUNITION.

1. Arms or ammunition to be used for military purposes are to be reported by either the taotai-general or governor-general or general of the province concerned as to the particular nature, quantity, place of origin as well as the destination, to the board of military affairs, after whose sanction a "hu-chao" or certificate will be issued. At the same time the customs taotai concerned will be requested to communicate with the chief commissioner of customs to that effect, whose duty it shall be to communicate to the commissioner of customs concerned to look after examination of the said hu-chao or certificate. If the latter be found in good order, the goods described therein will be permitted to pass, and the date upon which they were permitted to pass should be forwarded to the board of military affairs for reference.

2. Any foreign merchant who is desirous of shipping a certain amount of firearms and ammunition to any of the Chinese military bureaus or such offices, either for the purpose of advertising or as samples, is required to communicate with his consul, requesting that a hu-chao or certificate be obtained from the customs taotai concerned, paying, however, the amount required as customs duty. The limited amount of arms of any description is four, and that of cartridges 2,000. Furthermore, the shipper of the said goods is required to provide bond agreeing that he will not dispose of the same to any individual or party. The customs authorities may examine the said goods whenever they deem fit, and should the goods be under suspicion of the customs taotai concerned he has the authority to refuse to issue such hu-chao or certificate necessary by communicating with the consul concerned.

3. (*a*) Foreigners of good standing are permitted when coming to China to carry with them a gun as well as a revolver, and as many as 500 cartridges for the purpose of self-protection. They should, however, pay whatever customs duty necessary, as well as present their goods to the customs authorities for examination. Any negligence in this respect will entail a forfeiture of the goods.

(*b*) Any regular foreign resident in China is allowed the privilege of ordering a gun and a revolver and as many as 500 cartridges once a year for self-protection, but he should first communicate with his consul, requesting a certificate from the customs taotai, as well as pay whatever customs dues are necessary upon the arrival of his goods. If the said arms, &c., are under suspicion of the customs taotai concerned, he has the right to refuse a certificate therefor.

(*c*) Foreign residents are permitted to carry with them twice as many firearms as well as cartridges stated when intending to travel in the dependencies of China, viz., Mongolia, Tibet, etc., provided they have a passport.

4. (*a*) Foreigners of good standing when coming to China are granted the privilege of carrying with them three guns for sporting purposes and as many as 3,000 cartridges, but are required to comply with the customs regulations mentioned. Any violation of the same entails confiscation of their goods.

(*b*) Any foreign resident in China is allowed the privilege of ordering three guns and 3,000 cartridges for sporting purposes once a year, but he should first communicate with his consul, requesting that a certificate be obtained from the customs taotai, as well as pay the customs dues necessary upon arrival of his goods. If the said arms, etc, are under suspicion of the said customs taotai, he has the right to refuse to issue such certificate.

(*c*) Foreigners mentioned are permitted to use only small cartridges for sporting purposes, for which a hu-chao or certificate is also necessary for landing. At the same time these foreigners are required to provide a bond or written promise agreeing that they will not turn the same over to any lawless individual or individuals. Should some one desire to import more than one sporting gun, in order that he may provide friends with one, etc., he may do so if the number of such articles does not exceed six, and moreover furnish the customs officers with names and residences of the persons for whom he is importing these articles When a person, however, desires to in port more than one gun for the purpose of selling the same, he can do so, provided he is not importing more than four. In the latter case the importer is also required to keep a memorandum containing names, residences, etc., of the persons to whom he sold the same, for the customs taotai's information whenever he needs it. The amount of cartridges allowed in both the above instances should not exceed 10,000.

(*d*) No foreigner is allowed to import articles for sporting purposes when intending to use the same for other purposes.

5. An annual report containing names, residences, date of importation, as well as amount of firearms and amount of duty thereto, should be forwarded to the comptroller-general of customs. Any such articles imported for the Government should also be reported to the board concerned as to who issued the certificate, as well as amount thereof.

6. In compliance with treaty provisions, no arms or ammunition is allowed to be imported for purposes other than those enumerated.

7. A duty of 5 per cent. will be imposed on arms or ammunition described in articles 2, 3 and 4.

8. If the importer is obliged to land his arms or ammunition at Shanghai and tranship them to another destination he should request the consul at Shanghai to communicate with the Shanghai taotai, giving him the information as to name and residence of the importer, as well as the amount of what he has imported, before a pass is granted, and upon the arrival of these goods the importer is required to request his consul at that port to obtain a certificate for landing the same from the customs taotai concerned, subject to the payment of customs duty, etc., as given in article 2.

PROHIBITION TO IMPORT MORPHIA AND HYPODERMIC SYRINGES.
(*Official Communication of November* 12, 1908.)

The importation into China of morphia and hypodermic syringes is strictly prohibited, save in the following case:—

Foreign doctors requiring morphia for medicinal purposes shall attest before the consul of their country that the same is intended for their dispensary or for some hospital pharmacy. The duty payable on importation shall be at the rate of 5 % *ad valorem.*

From Dec. 1, 1910, no person, whether a Chinese or a foreigner, shall be allowed to manufacture in China cocaine or any instrument used for injecting cocaine, nor shall any cocaine be imported by any person, Chinese or a foreigner.

Foreign physicians holding a proper qualification, foreign apothecaries, local hospitals, military hospitals, army doctors, medical colleges, will alone be allowed to import cocaine into China, upon complying with the following regulations:

Cocaine and injection instruments imported in accordance with the foregoing rules shall pay a duty of 5 % *ad valorem.*

JAPAN

ALPHABETICAL INDEX TO TARIFF

	Nos.
Acetone	194
Acids	153-162
Agricultural implements	496
Air cushions	335
Albums	384
Alcohol	66, 197, 198
,, methylic	196
Aloewood	138
Alum	182
Aluminium, and manufactures of	463
Amber	415, 416
Ammonia	188-190
Anchors	488
Aniline salt	215
Animals, living	3-11
Antifebrin	206
Anti-fouling compositions	266
Antimony	470
Apparatus, diving	590
Arms, fire	560
Artists' canvas	311
,, colours	265
Asbestos	418
Asphalt	259
Automobiles	563
Axles	562
Bacon	52
Bags	338 340
Baking powder	217
Balances	537
Balsam	142
Bamboos	610
Bandages	226
Bank-notes	399
Barks	127, 128, 140
Barley	13, 14
Barometers	542
Beads, glass	455
Beans	21
Bed quilts	336
Bedsteads	516
Beer	63
Bees	10
Bells	508
Belting, machinery	337, 629
Belts	352
Binoculars	533
Biscuits	47
Bismuth	187
Bladders	85
Blankets	326
Boats	568
Bobbins	605
Boilers	569
Bolts	477
Bones	79, 93
Bookbinders' cloth	309
Books	380, 396
Boots and shoes	355
Borax	170
Braces	351
Braids	296, 297, 331
Bran	644, 645
Brass, and manufactures of	471
Bricks	406, 436
Bridles	73
Bronze powder	246
Brooms	634
Brushes	634
Buckles	358
Building materials, iron	484
Butter	53
Buttons	357
Cables, electric	486
Calcium, acetate of	193
Calendars	393
Camphor	205
Candles	116
Cane	608
Canvas, roofing	316
,, tarred	317
Caps	354
Capsules for bottles	502
Carbons, electric lighting	619
Card clothing	605
Cards, playing	390
Carpets	328
Carriages	561
Cartridges	232
Carts	567
Cases, dressing, &c.	639
Cash boxes	517
Cash registers	518
Catechu	141
Catgut	226
Caustic potash	163
,, soda	163
Cement	432, 433
Celluloid, and manufactures of	632
Cerium, nitrate of	192
Chains	489, 491, 566
Chalk	251, 264
Charcoal	616, 617
Charts	398
Cheese	54
Chemicals	122-230
Chicory	35
Chloroform	200
Chronometers	531
Cinchonine	212
Cinematographs	552
Cinnabar	252
Cigarettes	68
Cigars	68
Clay	426
Clocks, and parts	528-530
Cloth, bookbinders'	309
Clothing and accessories	344-353
Cloves	137
Coal	429
Coats, waterproof	344
Cocaine	211
Cocks and valves	492
Cocoa	36
,, butter	105
Cocoons	285
Coffee	34
,, mills	511
Coins	520
Coke	430
Collars	345
Colours	236-256, 265
Combs	629, 632
Comestibles	31-59
Comforters	349
Compasses	532
Composition, roller	224
Condensers	602
Confectioneries	45
Copper, and manufactures of	464
Copra	606
Coral, and manufactures of	89, 90
Cordages	296, 297
Cords	331
Corks	503, 611
Corkscrews	501
Cosmetics	118, 222
Cotton, and manufactures of	271-273, 298
Cranes	583
Creosote, carbonate of	213
Crucibles	438, 495
Cuffs	345
Curry	38
Curtains	330
Cutlery	499
Cycles, and parts of	565, 566
Dextrine	148
Down	75
Drawers	346
Dredgers	585
Drugs	122-230

	Nos.
Dyes	236-270
Dynamite	231
Dynamos	579, 580
Eggs	59
Elastic webbing	320
Electric batteries	547
Emery, and manufactures of	318, 38*, 405
Engines	574, 576, 577
Envelopes	383
Ergot of rye	133
Explosives	231
Extract of meat	57
Eyeglasses	453
Fabrics*	271-343
Fats	108, 120
Feathers, and manufrs. of	75-77
Felt, tarred	627
Felts	307, 628
Ferro-cyanide of potash and soda	183-186
Films, photographic	636
Fireproof manufactures	438
Fire-works	234
Fish	52
Fittings, furniture and door	493
Flax	274
Flours	22
Flowers, artificial	638
Fodder	612
Foils	46*, 461, 471
Food	56, 58
Formalin	195
Frames, picture	626
Fruits	31
Fungi	2
Furs	69, 70
Fuses	231
Galls	140
Game	52
Games, and accessories	640
Gas mantles	635
,, meters	539
,, retorts	438
Gauges	536, 545
Gauze	226
,, tissues	298, 299
Gelatine	146
,, capsules	227
German silver	472
Ginseng	128
Glass, and manufactures of	441-457
Gloves	347
Glue	145
Glycerine	199
Gold, and manufactures of	460
Grains and seeds	23-30
Grindstones	408
Gum	144
Gunny bags	339, 340
Gunpowder	231
Guns	560
Guts, fishing	293
Gutta percha and manufactures of	629, 630
Gypsum	423, 424
Hair	74, 282
Ham	52
Hammocks	333
Handkerchiefs	324
Handles, umbrella and walking stick	624
Hard fibres	631
Harness	73
Harpoons	487
Hats, and parts	354
Hemp, and manufactures of	279, 281, 299, 300
Hides and skins	71, 76, 93
Hinges	493
Honey	44
Hoofs	83
Hooks and eyes	358
Hops	122
Horns	82, 93
Hose, machinery	73
Implements	496
India rubber, and manufactures of	143, 629, 630
Indian corn	20
Indigo	236, 237
Inks	262, 263
Insect powder	218

	Nos.
Instruments, musical	557
,, physical, etc.	536
,, photographic	553, 554
,, surgical n.o.p.f.	549
,, surveying	550
,, telegraphic and telephonic	559
Iodine	151
Iodoform	201
Iron, and manufactures of	462
Isinglass	147
Ivory, and manufactures of	81
Jam	46
Jelly	46
Jewellery, and imitation of	359
Joss sticks	223
Juices	49
Knives	499
Labels	389
Lace tissues	306
Laces	331
Lacquer	256
Lamp wicks	322
Lamps	635
Lanterns	552, 635
Lard	108, 109
Lead, and manufactures of	465
Leather, and manufactures of	72, 73
Linen manufactures	276
Lines	226
Liquorice	123
Liquors	62-66
Locks and keys	494
Locomotives, and parts of	562, 573, 574
Logwood and extract of	240, 241
Looms, weaving	598
Macaroni	48
Machines and machinery	518, 581, 585, 588, 593, 596, 600-604
Machinery, parts of	605
Magnesia	180
Malt	15
Mantles, gas	635
Manures	646
Maps and charts	398
Matches	235
Matrings	622, 629
Meals	22
Meat	52
,, extract	57
,, preserved	52
Medicines	122-230
Meerschaum	417
Mercury	469
Metal polishes	407
Metals, and manufactures of	458-525
Meters	539, 540
Mica	419
Microscopes	535
Milk	55
,, sugar	202
Millet	18, 19
Mineral oils	112
,, waters	60
Minerals	402-435
Mirrors	454
Models	642
Molasses	42
Mosquito nettings	306
,, nets	332
Motors, electric	579
Mouldings	626
Mufflers	349
Musical instruments	557
Musk	134
,, artificial	135
Mustard	39
Nails	477
Naphthalin	204
Neckties	350
Needles	505
Nets	306, 334
Nickel, and manufactures of	468
Nuts	28, 29, 31
Oakum	627
Oats	17
Oil cloth	314, 315
Oils	95-104, 106, 107, 112, 118, 120
Olein	111
Ores	458
Paddy	12

	Nos.
Paints	266
Paper, and manufactures of	362-401
Parasols	625
Peas	21
Pearls	91
Pen-nibs	506
Pencils	261
Pepper	37
Perfumery	118, 119, 222
Phonographs, and parts of	555, 556
Phosphorus	150
Photographs	391
Picture frames	626
,, postcards	394
Pictures	392
Pigments	236-270
Pins	505
Pipes, brass	471
,, iron	462
Pistols	560
Pitch	259, 267
Plaits, straw	621
Plants	1
Plaster	423
Plasters	225
Platinum	459
Plumbago	427
Plushes	298, 299, 301, 303, 304
Polish, shoe	260
Potash	173-179
Potteries	439
Poultry	8
Powder, insect	218
Precious stones	412
Projectiles	233
Pulp	361
Pumice stone	404
Pumps	591
Putty	267
Quinine	209
Rags	341
Railway material	482, 483
Rattan, and manufactures of	609, 623
Reeds, metal	605
Resins	144
Revolvers	560
Ribbons	323, 331
Rice	12
Rivets	477
Roller composition	224
Roofing slates	409
Roots	125, 126, 129, 132
Ropes	296, 297
Rosin	144
Rugs, travelling	327
Saccharin	203
Saddles, cycle	568
Safes	517
Safflower	239
Saffron	124
Sake	61
Salt, aniline	215
Salts	422
Sand	402-405
Sand-paper	388
Sandal wood	139
Sardines	52
Sauces	50
Sausages	52
Scales	537
Screws	477
Sealing wax	268
Seeds	23-27
Shawls	349
Shellfish	9, 52
Shells	86, 87, 93
Shirts	345
Shoe laces	356
Shuttles	605
Silk, and manufactures of	286-291, 303, 305
Silver, and manufactures of	460
Sinews	84
Skins, and manufactures of	71, 77, 91
Slate	409
Snuff	68
Soaps	117
Socks	347
Soda	163-173
Solder	473

	Nos.
Sparterie	620
Spectacles and eyeglasses	453
Spices	37
Spirits	66
Sponges	92
Starches	22
Steam engines	5.8
,, locomotives	574
,, turbines	575
Stearin	110
Steel, and manufactures of	462
Sticks, umbrella and walking	624
Stockings	348
Stones	408-414
Stout	63
Stoves	514
Straw	608
Sugar	40, 41, 43
Sulphur	149
Surgical bandages	226
Suspenders	351. 353
Syrups	49
Table cloths	329
Talc	420
Tallow, vegetable	115
Tan-bark	140
Tanning extracts	141
Tapes	331
,, insulating	321
Tar	258
Tea	32
Teeth	93
Telescopes	534
Thermometers	541
Thread	292
Tiles	437
Tin, and manufactures of	466
Tissues	298-306
,, embroidered	308
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Tobacco	68
Tools	595, 496
Tooth powders	222
Tortoise-shell, and manufactures of	87, 88
Towels	325
Toys	641
Trimmings	331
Turmeric	238
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Twines	276, 281, 296, 297
Typewriters	519
,, ribbons for	323
Tyres	562, 566
Umbrellas	625
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Valves	492
Vanillin	221
Varnish	257
Vaseline	113
Vegetables	31
Vehicles	567
Veilings	300
Velvets	299, 301, 303, 304
Vermicelli	48
Vessels	568
Vices	496
Vinegar	51
Wadding	226
Wafers	228
Watches and parts	526, 527
Waters, mineral	60
Waxes	114, 115, 118, 120, 268
Wheat	16
Wheels	562, 605
Whetstones	408
Whips	624
White lead	249
Whiting	251
Wicks, lamp	328
Windlasses	584
Window blinds	330
Wines	64, 65
Wire	462, 464, 468, 471, 472, 475
,, rope	462, 476
Wood, and manufactures of	612-615, 626
Wool, and manufactures of	282, 283, 301
Yarns	272-295
Yeast	2
Zinc, and manufactures of	467

MONEY, WEIGHTS AND MEASURES.

MONEY.—The *yen* is the legal monetary unit of Japan, value about 2s. 0½d.

WEIGHTS.—The *kin* is equal to the catty, or 600 grammes of the metric system of weights, or 1·32277 pounds English avoirdupois weight.

The pound and ton are English avoirdupois weights.

MEASURES.—The square foot and square yard are the English surface measure, and are respectively equal to 0·0929 and 0·8361 of a square metre.

The cubic foot is the English cubic measure, and is equal to 0·0232 of a cubic metre.

The gallon is the standard wine measure of the United States of America.

The litre and hectolitre are the measures of capacity of the metric system.

The letters "n. o. p. f." are to read "not otherwise provided for."

CUSTOMS TARIFF LAW.

(In force July 17, 1911.)

ARTICLE I.—Customs duties shall be imposed according to the annexed Tariff upon articles imported from foreign countries.

ARTICLE II.—Duty upon an article subject to *ad valorem* duty shall be levied according to the value thereof at the time of its arrival at the port of importation.

ARTICLE III.—With regard to articles the produce or manufacture of the regions which do not enjoy the benefit of special conventional arrangements, a benefit not exceeding the limits provided for in those arrangements may, by Imperial Ordinance designating the regions and articles, be extended to such articles, if necessary.

ARTICLE IV.—With respect to articles the produce or manufacture of a country in which vessels or produce or manufacture of Japan are subjected to less favourable treatment than those of other countries the

articles of such country may be designated by Imperial Ordinance, which shall be liable to Customs duties not exceeding in amount the value of such articles in addition to the duties prescribed in the annexed Tariff.

ARTICLE V.—In respect of articles on which an export bounty is granted in foreign countries, a Customs duty of the same amount as the said bounty may be imposed by Imperial Ordinance in addition to the duty prescribed in the annexed Tariff.

ARTICLE VI.—The import duty on rice and paddy may, in case of failure of crops, be reduced by Imperial Ordinance to a rate not falling below 40 sen per 100 kin for a period to be fixed by the Ordinance.

ARTICLE VII.—The following articles are exempted from import duty:—

Articles for the use of the Imperial household; articles belonging to chiefs of foreign States, their families, and suites, visiting Japan; arms, ammunition and explosives imported by the Army or the Navy; mineral oils other than the crude oils imported for use as fuel by the Army or the Navy, with a specific gravity exceeding 0·875 at 15 degrees centigrade; warships; articles for personal use of foreign Ambassadors and Ministers accredited to Japan and articles for official use of foreign Embassies and Legations in Japan; articles for personal use of the members of the Embassies and Legations in Japan of those countries which exempt from Customs duty the articles for personal use of the members of the Japanese Embassies and Legations in such countries, and articles for official use of the Consulates in Japan of those countries which exempt from Customs duty the articles for official use of the Japanese Consulates in such countries; orders, decorations, medals, and badges conferred upon persons resident in this country; records, documents, and other papers; articles imported as specimens or objects of reference which are to be exhibited in Government or public schools, museums, commercial museums, or other institutions, and private technical schools; articles contributed for the purpose of charity or relief; Government monopoly articles imported by the Government; samples of merchandise which are only fit to be used as such; travellers' effects and tools and instruments of professional necessity to travellers, in so far as they correspond to the social status of such travellers and are recognised as reasonable by the Customs; articles sent back by Japanese military or naval forces and warships abroad; effects of persons changing their residences, provided that such effects have already been used; exported articles which are re-imported within five years without any change in the character and form as at the time of exportation, excepting, however, alcohol, alcoholic liquors, sugar, and articles which were exempted from import duty or granted a drawback thereof under Art. VIII. or Art. IX.; receptacles of exported goods designated by Ordinance when such receptacles are re-imported; fish, shell-fish, mollusca, sea-animals, sea-weeds, and other aquatic products caught or gathered by vessels which set out for the purpose from Japan, and their manufactures of simple process, provided that they are imported by the same vessels or vessels attached thereto; articles for ships' use delivered in open ports to warships and vessels bound for foreign countries; wreckages and equipments of shipwrecked Japanese vessels; exported goods shipped by vessels which cleared Japanese ports, and brought back on account of the shipwreck of such vessels; horses, cattle, swine, sheep and poultry, for breeding, and protective serum or vaccine against animal plague, imported by the State and Prefectures, and horses and cattle, for breeding, imported by associations of horse or cattle breeding.

ARTICLE VIII.—The following articles are exempted from import duty if they are to be re-exported within one year from the date of importation, provided that security corresponding in amount to the duty is deposited at the time of importation:—

Articles imported for the purpose of having work done thereon, which are designated by Ordinance; receptacles of imported goods, designated by Ordinance; articles imported for repair; articles imported for the purpose of scientific research; articles imported as articles for trial; samples imported for the purpose of collecting orders; articles imported for use in theatrical and other performances.

ARTICLE IX.—When articles designated by Ordinance have been manufactured with imported raw materials and are exported to foreign countries, the whole or part of the import duty on such materials may be refunded in a manner to be determined by Ordinance.

When manures designated by Ordinance have been manufactured with imported raw materials, the whole or part of the import duty on such materials may be refunded in a manner to be determined by Ordinance.

Any person who obtains or attempts to obtain fraudulently or illegally the refundment mentioned in the preceding two paragraphs shall be dealt with according to the provision of Art. LXXV. of the Customs Duties Law.

ARTICLE X.—Imported manufactured articles which are furnished or fitted up in a vessel which is constructed in Japan are exempted from import duty if they are exported together with such vessel within two years from the date of importation, provided that security corresponding in amount to the duty is deposited at the time of importation.

ARTICLE XI.—The importation of the articles specified hereunder is prohibited:—

Opium and utensils for smoking opium, excepting those imported by the Government; counterfeit, altered, or imitation coins, paper money, bank notes, and negotiable papers; books, pictures, carvings, and other articles injurious to public security or morals; articles which infringe rights in patents, utility models, designs and trade-marks and copyrights.

SUPPLEMENTARY ARTICLE.

ARTICLE XII.—The date at which the present Law will be put in operation shall be determined by Imperial Ordinance.

By virtue of Imperial Ordinance No. 313 of July 19, 1910, the present Tariff shall enter into force on July 17, 1911.

COUNTRIES ENTITLED TO THE BENEFIT OF CONVENTIONAL TARIFF.

Argentine, Austria-Hungary, Belgium, Brazil, Chile, Colombia, Denmark including colonies, France, German Empire including Grand Duchy of Luxemburg, and the Austrian communes of Jungholz and Mittelberg, Greece, Italy, Mexico, The Netherlands including colonies, Norway, Peru, Russia, Siam, Spain including the Balearic and Canary Islands, Sweden, Switzerland, The United Kingdom of Great Britain and Ireland including India and Canada, The United States of America, including outlying possessions.

Note.—The rates of duty under the Treaties of Commerce and Navigation between Japan, Great Britain, Germany, France and Italy are shown in the columns headed "Conventional Tariff rates of Duty" and indicated by the initial letters B. G. F. I.

For supplementary explanations on certain points see Appendix.

For list of articles entitled to drawback see end of tariff.

IMPORT TARIFF.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
	GROUP I.—PLANTS AND ANIMALS (LIVING).		
	Plants, twigs, stems, stalks and roots, (for planting or grafting)	Free	—
2	Fungi for culture:		
	1. Yeast:		
	(a) Pressed ... per 100 kin	2·60	—
	(b) Other	Free	—
	2. Saccharifying fungi, known as "*Koji*"	*ad val.* 20 %	—
	3. Other	Free	—
3	Horses	*ad val.* 5 %	—
4	Bulls, oxen and cows	*ad val.* 10 %	—
5	Sheep ... per head	3·00	—
6	Goats ... ,,	2·30	—
7	Swine	*ad val.* 20 %	—
8	Poultry	*ad val.* 20 %	—
9	Fish, shellfish and mollusca:		
	1. Fry and roes	Free	—
	2. Other	*ad val.* 20 %	—
10	Bees	*ad val.* 10 %	—
11	Animals, not otherwise provided for	*ad val.* 20 %	—
	GROUP II.—GRAINS, FLOURS, STARCHES AND SEEDS.		
12	Rice and paddy ... per 100 kin	1·00	—
13	Barley ... ,,	0·55	—
14	Pearl barley ... ,,	4·00	—
15	Malt ... ,,	2·20	—
16	Wheat ... ,,	0·77	—
17	Oats ... ,,	0·65	—
18	Millet, Italian or German ... ,,	0·50	—
19	,, common (*panicum miliaceum*) ,,	0·35	—
20	Indian corn ... ,,	0·30	—
21	Beans and pease:		
	1. Soja beans ... ,,	0·70	—
	2. Red or white beans, small (*Phaseolus subtrilobatu*) ... per 100 kin	0·50	—
	3. Beans (*Vicia faba*) ... ,,	0·40	—
	4. Green beans, small (*Phaseolus radiatus*) ... per 100 kin	0·50	—
	5. Pease (*Pisum sativum*) ... ,,	0·45	—
	6. Ground nuts:		
	(a) Unshelled ... per 100 kin	0·80	—
	(b) Other ... ,,	0·95	—
	7. Other (excluding those for medicinal use) ... per 100 kin	0·45	—
22	Flours, meals or groats of grains and starches:		
	1. Wheat flour ... per 100 kin	1·85	—
	2. Oatmeal ... ,,	5·00	—
	3. Corn meal ... ,,	3·15	—
	4. Tapioca and manioca ... ,,	1·05	—
	5. Sago ... ,,	2·00	—
	6. Other ... ,,	1·65	—
23	Sesame seed ... ,,	1·00	—
24	Seeds of *Perilla ocimoides* ... ,,	0·85	—
25	Rapeseed and mustard seed ... ,,	0·65	—
26	Linseed ... ,,	0·65	—
27	Cotton seed ... ,,	Free	—
28	Ivory nuts ... ,,		—
29	Cocoanuts ... per 100 kin	0·70	—
30	Grains and seeds n. o. p. f. (excluding those for medicinal use)	*ad val.* 15 %	—
	GROUP III.—BEVERAGES, COMESTIBLES AND TOBACCO.		
31	Vegetables, fruits and nuts:		
	1. Preserved with sugar, molasses, syrup or honey (including receptacles)		
	2. Other: per 100 kin	12·70	—
	(A).—Vegetables:		
	1. Preserved in tin (including receptacles) ... per 100 kin	7·90	—
	2 Preserved in bottle (including receptacles) ... per 100 kin	7·60	—
	3. Preserved in jar (including receptacles) ... per 100 kin	1·95	—
	4. Other	*ad val.* 30 %	—
	(B).—Other:		
	1. Preserved in tin (including receptacles) ... per 100 kin	7·25	—
	2. Preserved in bottle (including receptacles) ... per 100 kin	8·50	—
	3. Preserved in jar (including receptacles) ... per 100 kin	3·20	—

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
	4. Other:		
	(a) Fresh fruits....per 100 kin	4·00	—
	(b) Dried fruits .. ,,	6·90	—
	(c) Nuts..... ,,	7·85	—
	(d) Other	*ad val.* 30 %	—
Ex 31	2. Other:		
	(A).—Vegetables:		
	1. Preserved in tins (including preserved tomatoes (including receptacles).....per 100 kin	6·00 I	—
	Ex 2. (B—1):		
	Fruits preserved in tins (including receptacles).....per 100 kin	5·50 I	—
	Ex 2. (B—4 *a*):		
	Fresh lemons ..... ,,	2·50 I	—
32	Tea:		
	1. Black tea ..... ,,	22·60	—
	2. Black dust tea ..... ,,	6·80	—
	3. Other ..... ,,	6·00	—
33	Maté and other tea substitutes.....	*ad val.* 45 %	—
34	Coffee:		
	1. In the bean .....per 100 kin	15·10	—
	2. Other ..... ,,	25·10	—
35	Chicory and other coffee substitutes	*ad val.* 45 %	—
36	Cocoa (not sugared):		
	1. In the bean ....per 100 kin	6·00	—
	2. Other (including receptacles) ,,	43·00	—
37	Pepper:		
	1. In the seed ..... ,,	9·35	—
	2. Other (including receptacles) ,,	11·70	—
38	Curry:		
	1. In powder (including receptacles) .. per 100 kin	21·10	—
	2. Other	*ad val.* 40 %	—
39	Mustard:		
	1. In powder (including receptacles).. per 100 kin	8·35	—
	2. Other	*ad val.* 40 %	—
40	Sugar:		
	1. Under No. 11 Dutch standard..... per 100 kin	2·50	—
	2. Under No. 15 Dutch standard..... per 100 kin	3·10	—
	3. Under No. 18 Dutch standard..... per 100 kin	3·35	—
	4. Under No. 21 Dutch standard..... per 100 kin	4·25	—
	5. Other..... ,,	4·65	—
41	Rock candy sugar, cube sugar, loaf sugar and similar sugar .....per 100 kin	7·40	—
42	Molasses:		
	1. Containing not more than 60 % by weight of sugar calculated as cane sugar.....per 100 kin	1·30	—
	2. Other ..... ,,	2·50	—
43	Grape sugar, malt sugar and "Ame" .. per 100 kin	13·65	—
44	Honey (including receptacles) ,,	7·20	—
45	Confectioneries and cakes (including receptacles) .....per 100 kin	32·00	—
46	Jams, fruit jellies and the like (including receptacles) .....per 100 kin	17·50	—
47	Biscuits (not sugared) (including receptacles) .....per 100 kin	13·30	—
48	Macaroni, vermicelli and the like ,,	7·00	6·00 I
49	Fruit juices and syrups:		
	1. Fruit-juices (sugared) and syrups:		
	(a) In bottle or tin (including receptacles) .....per 100 kin	15·30	—
	(b) Other ..... ,,	10·70	—
	2. Other (including receptacles) ,,	11·00	—
50	Sauces:		
	1. In cask..... ,,	8·25	—
	2. Other (including receptacles) ,,	11·00	—
51	Vinegar .....per 100 litres	13·90	—
	Note.—Vinegar containing more than 10 grammes of acetic acid in 100 cubic centimètres at 15° C. is subject to an additional duty at the rate of 3 yen per 100 litres for every additional one gramme of acetic acid.		
52	Meats, poultry, game, fish, shellfish and mollusca:		
	1. Fresh:		
	(a) Beef .....per 100 kin	3·80	—
	(b) Mutton ..... ,,	6·00	—
	(c) Other	*ad val.* 30 %	—
	2. Preserved in tin, bottle or jar:		
	(A) Meats, poultry and game	*ad val.* 35 %	—
	(B) Fish, shellfish and mollusca:		
	(a) Sardines in oil	*ad val.* 40 %	20 % F
	(b) Other.....	*ad val.* 40 %	—
	3. Other:		
	(A) Sausages .....per 100 kin	17·00	—
	(B) Ham and bacon .. ,,	16·20	—
	(C) Salted meats ..... ,,	5·65	—
	(D) Salted whale meat:		
	(a) Tail meat ..... ,,	3·60	—
	(b) Other ..... ,,	1·90	—
	(E) Salted fish ..... ,,	2·00	—
	(F) Other.....	*ad val.* 30 %	—
53	Butter, artificial butter and ghee..... per 100 kin	29·60	—
Ex. 53	Natural butter ..... ,,	—	27·00 F
54	Cheese ..... ,,	20·50	—
55	Condensed milk (including receptacles) per 100 kin	5·55	—
56	Infant foods (including receptacles) .... per 100 kin	24·30	—
57	Meat extract (including receptacles).... per 100 kin	72·50	—
58	Peptone, somatose, hemoglobin and similar tonic foods	*ad val.* 35 %	—
59	Eggs, fresh .....per 100 kin	6·00	—
60	Mineral waters, soda water and similar beverages, not containing sugar or alcohol .....per 100 litres	16·00	—
61	Saké ..... ,,	17·00	—
62	Chinese liquors, fermented.. ,,	17·00	—
63	Beer, ale, porter and stout.. ,,	12·00	—
64	Wines, including port, sherry, vermouth, madeira, marsala, St. Raphael &c., containing not more than 24 % by volume of pure alcohol which has a specific gravity of 0·7947 at 15° C.:		
	1. In bottle .....per 100 litres	40·00	—
	2. In other receptacle:		
	(A) Containing not more than 14 % by volume of pure alcohol:		
	(a) Containing not more than 1 gramme of sugar calculated as grape sugar in 100 cubic centimetres at 15° C..... per 100 litres	15·00	—
	(b) Other ..... ,,	20·00	—
	(B) Other	30·00	—
	Note.—Those containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimètres at 15° C. are subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.		
Ex. 64	Still wines of all kinds produced exclusively by the natural fermentation of the grape, containing not more than 14 % by volume of pure alcohol having a specific gravity of 0·7947 at 15° C.:		
	1. In bottles .....per 100 litres	—	15·00 F
	2. In casks or barrels, containing not more than 1 gramme of sugar calculated as grape sugar in 100 cubic centimetres at 15° C..per 100 litres	—	5·00 F
	Vermouth containing more than 14 % but not more than 24 % by volume of pure alcohol having a specific gravity of 0·7947 at 15° C.:		
	1. In bottles .....per 100 litres	—	25·00 F
	2. In casks or barrels .. ,,	—	10·00 F
	Note.—Vermouth containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. is subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.		
	Marsala containing more than 14 % but not more than 24 % by volume of pure alcohol having a specific gravity of 0·7947 at 15° C.:		
	1. In bottles .....per 100 litres	20·00 I	—
	2. In casks or barrels.. ,,	10·00 I	—
	Note.—Marsala containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. shall be subject to an additional duty at the rate of 25 sen per 100 litres for every additional one gramme of sugar.		
65	Champagne and other sparkling wines per 100 litres	100·00	37·50 F
66	Alcoholic liquors, n.o.p.f.:		
	1. Containing not more than 7 % by volume of pure alcohol which has a specific gravity of 0·7947 at 15° C... per 100 litres	20·00	—
	2. Other:		
	(A) In bottle ..... ,,	110·00	—
	(B) In other receptacle ,,	60·00	—
	Note.—Those containing more than 50 % by volume of pure alcohol which has a specific gravity of 0·7947 at 15° C., are subject to an additional duty at the rate of 1 yen per 100 litres for every additional 1 % of pure alcohol.		
67	Beverages and comestibles, n.o.p.f.:		
	1. Sugared.....	*ad val.* 60 %	—
	2. Other	*ad val.* 40 %	—
68	Tobacco:		
	1. Cigars, cigarettes and cut tobacco..	*ad val.* 355 %	—
	2. Chewing tobacco .....per kin	2·23	—
	3. Snuff ..... ,,	5·17	—
	4. Other	*ad val.* 355 %	—

GROUP IV.—SKINS, HAIRS, BONES, HORNS, TEETH, TUSKS, SHELLS AND MANUFACTURES THEREOF.

69	Furs:		
	1. Of sheep and goats ....per 100 kin	9·40	—
	2. Other	*ad val.* 40 %	—
70	Fur manufactures, n.o.p.f.	*ad val.* 50 %	—

GROUP IV.—SKINS, HAIRS, BONES, HORNS, TEETH, TUSKS, SHELLS AND MANUFACTURES THEREOF—continued.

Nos	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
71	Hide and skins, animal, raw:		
	1. Of bulls, oxen, cows and buffaloes	Free	—
	2. Of deer .....per 100 kin	1·90	—
	3. Of red deer (*cervus elephus*) ,,	1·25	—
	4. Waste	Free	—
	5. Other	*ad val.* 5 %	—
72	Leather:		
	1. Of bulls, oxen, cows, buffaloes, horses, sheep and goats:		
	(A) Lacquered, japanned or enamelled	*ad val.* 20 %	—
	(B) Dyed or coloured (excluding roller leather)	*ad val.* 20 %	15 % G
	(C) Other:		
	I. Of bulls, oxen, cows, buffaloes and horses:		
	(*a*) Sole leather per 100 kin	15·20	—
	(*b*) Tanned hide, known as "Indian blood leather"	9·50	—
	(*c*) Other	*ad val.* 20 %	15 % G
	II. Of sheep and goats:		
	(*a*) Roller leather per 100 kin	69·00	—
	(*b*) Other .... ,,	24·00	—
	2. Of chamois (including imitation chamois leather) .....per 100 kin	74·40	—
	3. Of swine ..... ,,	30·60	—
	4. Of alligators and crocodiles:		
	(A) Each weighing not more than 150 grammes .....per 100 kin	207·00	—
	(B) Other ..... ,,	113·00	—
	5. Of lizards ..... ,,	394·00	—
	6. Waste ..... ,,	9·20	—
	7. Other	*ad.* 20 %	—
73	Manufactures of leather, n.o.p.f.:		
	1. Belts, belting and hoses for machinery .....per 100 kin		—
	2. Sweat leathers for hats (including those made of imitation leather) per 100 kin	88·80	—
	3. Other:		
	(A) Combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephants' ivory, or tortoise shells	*ad val.* 50 %	—
	(B) Other	*ad val.* 40 %	—
74	Hairs, animal, n.o.p.f.	Free	—
75	Feathers and downs:		
	1. For ornament	*ad val.* 40 %	—
	2. Other	*ad val.* 20 %	—
76	Birds' skins with feathers	Free	—
77	Manufactures of feather or birds' skin with feathers n.o.p.f.	*ad val.* 50 %	—
78	Quill bristles	Free	—
79	Bones, animal, excluding those for medicinal use	,,	—
80	Tusks, animal	,,	—
81	Manufactures of animal tusks, n.o.p.f.:		
	1. Of elephants' ivory	*ad val.* 50 %	—
	2. Other	*ad val.* 40 %	—
82	Animal horns, excluding those for medicinal use	Free	—
83	Hoofs, animal	,,	—
84	Sinews, animal	,,	—
85	Bladders	*ad val.* 10 %	—
86	Shells of mollusca	Free	—
87	Tortoise shells:		
	1. Shells of hawkbill:		
	(*a*) Dorsal and marginal shells per 100 kin	134·00	—
	(*b*) Other ..... ,,	16·70	—
	2. Shells of loggerhead or of green turtle known as "*Waku*":		
	(A) Dorsal shells ....per 100 kin	5·35	—
	(B) Marginal shells.... ,,	1·30	—
	(C) Other ..... ,,	16·70	—
	3. Waste ..... ,,	7·95	—
	4. Other	*ad val.* 10 %	—
88	Tortoise shell manufactures, n.o.p.f.	*ad val.* 50 %	—
89	Corals	*ad val.* 40 %	—
90	Coral manufactures, n.o.p.f.	*ad val.* 50 %	—
91	Pearls	*ad val.* 5 %	—
92	Sponges:		
	1. Prepared .....per 100 kin	181·00	—
	2. Other ..... ,,	9·20	—
93	Skins, hairs, bones, horns, teeth, tusks, shells, n.o.p.f. (excluding those for medicinal use)	*ad val.* 10 %	—
94	Manufactures of skin, hair, bone, horn, teeth, tusk, shell, n.o.p.f.	*ad val.* 40 %	—

GROUP V.—OILS, FATS, WAXES, AND MANUFACTURES THEREOF.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
95	Volatile oils, vegetable:		
	1. Fragrant	Free	—
	2. Other:		
	(A) Of turpentine:		
	(*a*) In can or barrel Per 100 litres	5·20	—
	(*b*) Other	*ad val.* 20 %	—
	(B) Other	*ad val.* 20 %	—
Ex 95 ex 1.	Volatile oils of fruit of the *citrus* species (essences of orange, lemon, bergamot, mandarine orange, &c.)	—	Free 1
96	Linseed oil:		
	1. In can or barrel:		
	(A) Boiled .....per 100 kin	3·00	—
	(B) Other ..... ,,	1·60	—
	2. Other	*ad val.* 20 %	—
97	Castor oil:		
	1. In can, barrel, or jar ..per 100 kin	2·20	—
	2. Other	*ad val.* 20 %	—
98	Olive oil:		
	1. In can or barrel .....per 100 kin	1·70	1·70 F
	2. Other (including receptacles) per 100 kin	9·50	6·00 F
99	Cocoanut oil ..... ,,	1·50	—
100	Ground nut oil ..... ,,	4·65	—
101	Soja bean oil ..... ,,	2·50	—
102	Cotton seed oil ..... ,,	4·45	—
103	Wood oil, obtained from the seeds of *Aleurites cordata*.. ,,	1·90	
104	Camellia oil ..... ,,	4·50	—
105	Cacao butter ..... ,,	18·50	—
106	Cod-liver oil..... ,,	10·30	—
107	Fish oil and whale oil ..... ,,	1·30	—
108	Fats, animal:		
	1. Lard ..... ,,	9·00	—
	2. Other ..... ,,	0·80	—
109	Compound lard ..... ,,	7·70	—
110	Stearin ..... ,,	4·50	—
111	Olein ..... ,,	1·70	—
112	Mineral oils:		
	1. Crude:		
	Distillates between 120° and 275° C by fractional distillation:		
	(*a*) Not exceeding 20% by volume per 10 American galls.	0·17	—
	(*b*) Not exceeding 25% per 10 American galls	0·21	—
	(*c*) Not exceeding 30% per 10 American galls.	0·25	—
	(*d*) Not exceeding 35% per 10 American galls.	0·29	—
	(*e*) Not exceeding 40% per 10 American galls.	0·33	—
	(*f*) Other ,, ,,	0·36	—
	Note.—Those containing more than 45 % are subject to an additional duty at the rate of 1 sen per 10 American gallons for every additional 1 %.		
	2. Other, including lubricating oils containing animal and vegetable oils or fats, soaps &c. of a specific gravity at 15° C.:		
	(*a*) Not exceeding 0·730 per 10 American galls.	0.50	—
	(*b*) Not exceeding 0·875 per 10 American galls.	0·96	—
	(*c*) Other .....per 100 kin	1·23	—
113	Vaseline ..... ,,	2·95	—
114	Paraffin wax:		
	1. Melting point up to 45° C.	Free	—
	2. Other .....per 100 kin	3·45	—
115	Vegetable tallow or wax, obtained from the seeds of *Stillingia sebifera*, *Rhus vernicifera* or *Rhus succedanea* per 100 kin	6·00	—
116	Candles ..... ,,	11·00	—
117	Soaps:		
	1. Perfumed (including inner packings) per 100 kin	28·60	18·00 F
	2. Other ..... ,,	5·70	2·90 F
118	Perfumed oils, fats, and waxes, and preparations of perfumed oil, fat or wax (including receptacles and inner packings) .....per 100 kin	78·00	35·00 F
119	Perfumed waters (including receptacles and inner packings) .....per 100 kin	90·00	—
	Perfumed waters (including receptacles and inner packings):		
	1. Perfumed vinegar	—	30·00 F
	2. Other vinegar	—	50·00 F
120	Oils, fats, and waxes, n.o.p.f.	*ad val.* 20%	—
121	Manufactures of oil, fat and wax, n.o.p.f.	*ad val.* 30%	—

GROUP VI.—DRUGS, CHEMICALS, MEDICINES, COMPOUNDS, OR PREPARATIONS THEREOF, AND EXPLOSIVES.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
122	Hops	Free	—
123	Liquorice .....per 100 kin	2·00	—
124	Saffron ..... ,,	422·00	—
125	Ipecacuanha root ..... ,,	82·00	—
126	Ginseng	*ad val.* 20%	—
127	Cassia and cinnamon bark	*ad val.* 20%	—
128	Cinchona bark.....per 100 kin	6·65	—
129	Ryutan or gentian root..... ,,	2·85	—
130	Rhubarb ..... ,,	2·60	—
131	Semen cynœ..... ,,	6·70	—
132	Senega root ..... ,,	19·40	—
133	Ergot of rye ..... ,,	14·30	—
134	Musk .....per kin	101·00	—
135	Artificial musk .....per 100 kin	81·50	—
136	Nard or spikenard ..... ,,	4·80	—
137	Cloves..... ,,	6·10	—
138	Agalwood or aloeswood .... ,,	51·00	—
139	Sandal wood..... ,,	3·85	—

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
140	Galls, myrobalans, betel nuts, oak bark, mimosa bark, mangrove bark, chips or scraps of quebracho wood and similar tanning materials	Free	—
141	Catechu and other tanning extracts per 100 kin	0·50	—
142	Balsam ,,	25·00	—
143	Crude india rubber, crude gutta percha, and substitutes thereof	Free	—
144	Gum arabic, shellac, rosin and other gums and gum resins, n.o.p.f. (excluding those for medicinal use) ,,	,,	—
145	Glue per 100 kin	2·70	—
146	Gelatin ,,	10·20	—
147	Isinglass ,,	40·90	—
148	Dextrin ,,	1·15	—
149	Sulphur *ad val.* 20%		—
150	Phosphorus, yellow and red or amorphous, and phosphoric sulphide	Free	—
151	Iodine per 100 kin	135·00	—
152	Zinc dust ,,	1·50	—
153	Acid, boric ,,	3·20	—
154	,, acetic ,,	11·00	—
155	,, oxalic ,,	2·00	—
156	,, tartaric ,,	11·90	—
157	,, salicylic ,,	11·60	7·00 G
158	,, carbolic ,,	6·00	—
159	,, picric *ad val.* 20%		—
160	,, citric per 100 kin	18·40	—
161	,, pyrogallic ,,	144·00	—
162	,, tannic ,,	20·70	—
163	Soda, caustic, and potash, caustic:		
	1. Refined per 100 kin	7·25	—
	2. Other ,,	0·70	—
164	Iodide of soda ,,	155·00	—
165	Soda, carbonate of:		
	1. Soda ash ,,	0·35	—
	2. Other ,,	0·80	—
166	Soda, bicarbonate of ,,	0·95	—
167	,, peroxide of ,,	4·60	—
168	Nitrate of soda (Chili saltpetre):		
	1. Refined ,,	2·30	—
	2. Other	Free	—
169	Soda, sulphate of:		
	1. Refined *ad val.* 20%		—
	2. Other per 100 kin	0·45	—
170	Soda, borate of (borax) ,,	1·00	—
171	,, silicate of ,,	0·35	—
172	,, salicylate of ,,	14·10	—
173	Cyanide of soda and cyanide of potash	Free	—
174	Potash, nitrate of (saltpetre) per 100 kin	2·35	—
175	,, chloride of and sulphate of:		
	1. Refined *ad val.* 20%		—
	2. Other	Free	—
176	Potash, chlorate of ,,		—
177	,, bichromate of per 100 kin	1·80	—
178	,, iodide of ,,	122·00	—
179	,, bromide of ,,	10·00	—
180	Magnesium, carbonate of ,,	2·50	—
181	Barium, peroxide of ,,	2·50	—
182	Alum ,,	0·45	—
183	Ferro-cyanide of soda ,,	2·05	—
184	Ferri-cyanide of soda *ad val.* 10%		—
185	Ferro-cyanide of potash per 100 kin	2·70	—
186	Ferri-cyanide of potash ,,	5·60	—
187	Bismuth, sub-nitrate of ,,	81·10	—
188	Ammonium, chloride of ,,	2·30	—
189	,, sulphate of:		
	1. Refined *ad val.* 20%		—
	2. Other	Free	—
190	Ammonium, carbonate of per 100 kin	3·45	—
191	Thorium, nitrate of ,,	86·80	—
192	Cerium, nitrate of *ad val.* 10%		—
193	Calcium, acetate of per 100 kin	0.41	—
194	Acetone ,,	15·13	—
195	Formaline ,,	5·10	—
196	Wood spirit or methyl alcohol ,,	5·95	—
197	Alcohol per litre	0·73	—
198	Denatured alcohol ,,	0·73	—
199	Glycerine per 100 kin	3·20	—
200	Chloroform ,,	22·30	—
201	Iodoform ,,	202·00	—
202	Milk sugar ,,	7·60	—
203	Saccharin and similar sweet substances per kin	60·00	—
204	Naphthalin per 100 kin	1·50	—
205	Borneo camphor, and blumea or ngai camphor and artificial Borneo camphor per 100 kin	250·00	—
206	Antifebrin ,,	11·00	—
207	Antipyrin ,,	82·00	—
208	Santonin ,,	326·00	—
209	Quinine, hydrochlorate of and sulphate of per 100 kin	135·00	60·00 G
210	Morphine, hydrochlorate of and sulphate of per kin	13·50	—
211	Cocaine, hydrochlorate of and sulphate of per kin	19·30	—
212	Cinchonine, hydrochlorate of and sulphate of per 100 kin	38·80	—
213	Creosote, carbonate of ,,	33·40	—
214	Guaiacol, carbonate of ,,	58·10	—
215	Aniline salt or hydrochlorate of aniline per 100 kin	2·75	—
216	Diastase ,,	142·00	—
217	Baking powder ,,	27·50	—
218	Insect powder ,,	15·70	—
219	Fly paper *ad val.* 30%		—
220	Alcoholic medicinal preparations:		
	1. Tincture of opium per 100 kin	29·00	—
	2. Other per litre	0·73	—
221	Vanillin, coumarin, heliotropin, and similar aromatic chemicals, n. o. p. f. *ad val.* 10%		—
222	Tooth powders, tooth washes, toilet powders, and other prepared perfumeries, n. o. p. f. *ad val.* 50%		25% F
223	Joss sticks *ad val.* 40%		—
224	Roller composition per 100 kin	8·80	—
225	Plasters (including inner packings) ,,	53·60	—
226	Gauze, wadding, bandage, catgut, and similar materials for surgical use *ad val.* 30%		—
227	Gelatine capsules (including inner packings) per 100 kin	67·30	—
228	Wafers *ad val.* 30%		—
229	Drugs, chemicals, and medicines, n.o.p.f. *ad val.* 20%		—
230	Compounds or preparations of drugs, chemicals, and medicines, n. o. p. f. *ad val.* 30%		—
231	Explosives:		
	1. Gunpowder per 100 kin	8·05	—
	2. Dynamite ,,	6·10	—
	3. Detonators (including inner packings) per 100 kin	25·50	—
	4. Fuses ,,	37·40	—
	5. Other *ad val.* 30%		—
232	Cartridges, loaded with explosives:		
	1. With bullets or shots:		
	(*a*) Of metal shells (including inner packings) per 100 kin	29·10	—
	(*b*) Other (including inner packings) per 100 kin	23·10	—
	2. Other *ad val.* 40%		—
233	Projectiles, loaded with explosives *ad val.* 40%		—
234	Fireworks per 100 kin	12·70	—
235	Matches *ad val.* 40%		—

GROUP VII.—DYES, PIGMENTS, COATINGS AND FILLING MATTERS.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
236	Indigo, natural:		
	1. Dry per 100 kin	33·70	—
	2. Liquid or in paste *ad val.* 20%		—
237	Artificial indigo:		
	1. Dry per 100 kin	40·00	40·00 G
	2. Liquid or in paste *ad val.* 20%		—
238	Turmeric per 100 kin	1·00	—
239	Safflower:		
	1. In cake ,,	9·65	—
	2. Other ,,	2·70	—
240	Logwood *ad val.* 5%		—
241	Logwood extract per 100 kin	1·85	—
242	Caramel ,,	13·65	—
243	Alizarin dyes, aniline dyes and other coal tar dyes, n. o. p. f. per 100 kin	7·00	5·60 G
244	Oxide of cobalt ,,	52·40	—
245	Liquid gold, liquid silver and liquid platinum	Free	—
246	Bronze powder, aluminium powder and similar metal powders n. o. p. f. per 100 kin	28·00	—
247	Prussian blue ,,	9·25	—
248	Ultramarine blue ,,	3·15	—
249	White lead, red lead and litharge per 100 kin	2·10	—
250	White zinc (oxide of or sulphide of zinc) per 100 kin	2·10	—
251	Chalk or whiting ,,	0·65	—
252	Vermilion or cinnabar ,,	26·80	—
253	Realgar and orpiment *ad val.* 10%		—
254	Gamboge and dragon's blood	Free	—
255	Carbon black per 100 kin	1·95	—
256	Lacquer (the juice of *Rhus vernicifera*) per 100 kin	6·80	—
257	Varnishes ,,	14·50	—
258	Wood tar and coal tar ,,	0·50	—
259	Pitch and asphalt ,,	0·55	—
260	Shoe polishes (including receptacles) per 100 kin	9·90	—
261	Pencils:		
	1. Not cased (slender strips of graphite or of colours) *ad val.* 30%		—
	2. Other, excluding those with metal sheaths:		
	(A) Cased with wood or paper:		
	(*a*) With metal attachments per gross	0·75	—
	(*b*) Other ,,	0·55	—
	(B) Other *ad val.* 30%		—
262	Inks:		
	1. For copying or writing (including receptacles) per 100 kin	8·35	—
	2. For printing:		
	(A) Liquid or in paste:		
	1. In barrel:		
	(*a*) Black per 100 kin	3·45	—
	(*b*) Other *ad val.* 25%		—
	2. Other (including receptacles) per 100 kin	21·50	—
	(B) Solid ,,	111·00	—
	3. Other *ad val.* 30%		—
263	Black solid inks and red solid inks, Chinese *ad val.* 30%		—
264	Chalk-crayon and tailors' chalk *ad val.* 30%		—
265	Artists' colours and artists' paints (including receptacles) per 100 kin	50·00	—

GROUP VII.—DYES, PIGMENTS, COATINGS AND FILLING MATTERS—continued.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
266	Paints:		
	1. Copper paints, international compositions, anti-fouling compositions, anti corrosive paints, and similar ships' bottom paints ....per 100 kin	6·15	—
	2. Patent dryer ..... ,,	2·80	—
	3. Enamel paints (including receptacles) ....., per 100 kin	13·20	—
	4. Other:		
	(A) Each weighing not more than 6 kilos., including the weight of receptacle (including receptacles) per 100 kin	6·40	4·25 B
	(B) Other ..... ,,	4·95	3·30 B
267	Putty, mangan putty, marine glue pitch, and similar filling matter:		
	1. Putty .....per 100 kin	1.40	—
	2. Mangan putty	*ad val.* 30%	—
	3. Marine glue pitch	*ad val.* 30%	—
	4. Other.....	*ad val.* 30%	—
268	Sealing wax .....per 100 kin	4·00	—
269	Dyes and pigments, n. o. p. f.....	*ad val.* 15%	—
270	Coatings, n. o. p. f.	*ad val.* 30%	--

GROUP VIII.—YARNS, THREADS, TWINES, CORDAGES AND MATERIALS THEREOF.

Note.—In case an article in this group is constituted of more than one kind of fibre, any kind of fibre which does not exceed 5% by weight of the article shall not be considered as mixed in reference to the tariff classification, silk and artificial silk excepted.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
271	Cotton in the seed or ginned, including carded or combed cotton	Free	—
272	Cotton yarns:		
	1. Single or two-fold:		
	(A) Grey, including gassed yarn:		
	(a) Not exceeding No. 24 English per 100 kin	5·80	—
	(b) Not exceeding No. 42 English per 100 kin	6·40	—
	(c) Not exceeding No. 60 English per 100 kin	9·50	—
	(d) Not exceeding No. 80 English per 100 kin	11·00	—
	(e) Other ..... ,,	11·30	—
	(B) Bleached simply	Duty on grey yarn with an addition of 1 yen per 100 kin.	—
	(C) Other	Duty on grey yarn with an addition of 3 yen per 100 kin.	—
	2. Other		
	(A) Grey, including gassed yarn per 100 kin	28·00	--
	(B) Other ..... ,,	30·00	—
273	Cotton twines not exceeding 3 grammes per 10 mètres, and cotton threads:		
	1. In skein:		
	(A) Grey .....per 100 kin	28·00	—
	(B) Other ..... ,,	30·00	—
	2. Other:		
	(A) Reeled on wooden spool (including spools) .....per 100 kin	35·90	—
	(B) Other	*ad val.* 30%	—
274	Flax, China grass, ramie, hemp, jute and other vegetable fibres, n.o.p.f	Free	—
275	Linen yarns:		
	1. Single:		
	(A) Grey .....per 100 kin	10·75	8·60 B
	(B) Other..... ,,	11·40	9·25 B
	2. Other:		
	(A) Grey ..... ,,	40·90	—
	(B) Other ..... ,,	44·90	—
276	Linen twines made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 mètres, and linen threads:		
	1. Grey .....per 100 kin	40·90	—
	2. Other ..... ,,	44·90	—
277	China grass yarns and ramie yarns:		
	1. Grey .....per 100 kin	7·80	—
	2. Other ..... ,,	12·00	—
278	China grass twines and ramie twines, made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 mètres, China grass threads and ramie threads	*ad val.* 30%	—
279	Hemp yarns	*ad val.* 10%	—
280	Jute yarns.....	*ad val.* 10%	—
281	Hemp twines and jute twines, made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 mètres, hemp threads and jute threads .....per 100 kin	27·10	—
282	Sheep's wool, goat's hair and camel's hair, including those carded or combed	Free	—
283	Woollen or worsted yarns:		
	1. Undyed or unprinted:		
	(A) Yarns made by twisting woollen and worsted yarns together ..... per 100 kin	20·50	—
	(B) Yarns made by twisting those of different number together and loop yarns .....per 100 kin	29·50	—
	(C) Other:		
	1. Worsted:		
	(a) Not exceeding No. 32 metric per 100 kin	13·20	13·20 G F
	(b) Other ..... ,,	17·50	13·20 G F
	2. Woollen ..... ,,	12·00	—
	2. Other	Duty on undyed or unprinted yarns with an addition of 2·50 yen per 100 kin.	—
284	Mixed yarns of cotton and wool:		
	1. Undyed or unprinted ..per 100 kin	9·90	—
	2. Other.....	Duty on undyed or unprinted yarns with an addition of 3 yen per 100 kin.	—
285	Cocoons	Free	
286	Floss silk .....per 100 kin	30·00	—
287	Raw silk, including thrown silk:		
	1. Wild silk	Free	—
	2. Other.....	*ad val.* 30%	—
288	Spun silk yarns	*ad val.* 30%	—
289	Silk threads	*ad val.* 30%	—
290	Artificial silk .....per 100 kin	87·90	—
291	Yarns, n.o.p.f.:		
	1. Partly of silk, artificial silk or metal	*ad val.* 30%	—
	2. Other	*ad val.* 15%	—
292	Threads, n.o.p.f.	*ad val.* 30%	—
293	Fishing gut .....per 100 kin	86·80	—
294	Cotton powder, wool powder, silk powder and artificial silk powder	*ad val.* 20%	—
295	Waste or old fibres, waste yarns and waste threads	Free	—
296	Twines, cordages, braids and plaited ropes, n.o.p.f.:		
	1. Of cotton.....per 100 kin	18·20	—
	2. Of flax, China grass, ramie, hemp, jute or Manila hemp, pure or mixed with one another per100kin	6·00	—
	3. Other	*ad val.* 20%	—
297	Twines, cordages, braids and plaited ropes, old, excluding those for trimming .....per 100 kin	0·60	—

GROUP IX.—TISSUES AND MANUFACTURES THEREOF.

NOTES.

1. The term "tissues" in this Group includes felts and knitted tissues.

2. The term "silk" in this Group includes artificial silk.

3. In case a tissue in this Group is constituted of more than one kind of fibre, any kind of fibre which does not exceed 5% by weight of the tissue shall not be considered as mixed in reference to the tariff classification, silk and artificial silk excepted.

4. The number of threads constituting the tissues shall be counted by elementary threads in the part where the greatest number of threads are used.

5. Figured tissues are those with a design or repeat constituted by interlacing both warps and woofs more than 20 in number. In case of counting number of thread aforesaid, twisted yarn consisting of two or more single yarns, or yarns put together to act as one shall be counted as one.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
298	Tissues of cotton:		
	1. Velvets, plushes, and other pile tissues, with piles cut or uncut:		
	(A) Gray .....per 100 kin	34·00	25·50 B
	(B) Other ..... ,,	40·00	30·00 B
	2. Tissues woven with chenille threads	*ad val.* 20%	—
	3. Flannels and other raised tissues per 100 kin	16·00	—
	4. Crapes	*ad val.* 20%	—
	5. Gauze tissues.....per 100 kin	36·00	—
	6. Tissues interwoven with laces	*ad val.* 20%	—
	7. Plain tissues, n.o.p.f.:		
	(A) Grey:		
	(A-1) Weighing not more than 5 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(a) 19 threads or less..per 100 kin	23·00	15·30 B

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
	(*b*) 27 threads or less per 100 kin	31·00	20·70 B
	(*c*) 35 threads or less ,,	43·00	28·70 B
	(*d*) 43 threads or less ,,	57·00	38·00 B
	(*e*) More than 43 threads ,,	77·00	51·30 B
	(A-2) Weighing not more than 10 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 19 threads or less..per 100 kin	11·00	8·30 B
	(*b*) 27 threads or less ,,	14·00	10·50 B
	(*c*) 35 threads or less ,,	18·00	13·50 B
	(*d*) 43 threads or less ,,	22·00	16·50 B
	(*e*) More than 43 threads ,,	28·00	18·70 B
	(A-3) Weighing not more than 20 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 19 threads or less..per 100 kin	10·00	6·70 B
	(*b*) 27 threads or less ,,	11·00	8·30 B
	(*c*) 35 threads or less ,,	14·00	10·50 B
	(*d*) 43 threads or less ,,	18·00	13·50 B
	(*e*) More than 43 threads ,,	22·00	14.70 B
	(A-4) Weighing not more than 30 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 19 threads or less..per 100 kin	9·00	6·00 B
	(*b*) 27 threads or less ,,	10·00	6·70 B
	(*c*) 35 threads or less ,,	12·00	8·00 B
	(*d*) 43 threads or less ,,	16·00	10·70 B
	(*e*) More than 43 threads ,,	20·00	13·30 B
	(A-5) Other ,	14·00	9·30 B
	(B) Bleached simply.....	Duty on gray tissues with an addition of 3 yen per 100 kin.	Duty on gray tissues with an addition of 3 yen per 100 kin.B
	(C) Other	Duty on gray tissues with an addition of 7 yen per 100 kin.	Duty on gray tissues with an addition of 7 yen per 100 kin.B
8.	Figured or brocaded tissues, n. o. p. f.:		
	(A) Gray:		
	(A-1) Weighing not more than 5 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 19 threads or less..per 100 kin	26·00	—
	(*b*) 27 threads or less ,,	35·00	—
	(*c*) 35 threads or less ,,	47·00	—
	(*d*) 43 threads or less ,,	65·00	—
	(*e*) More than 43 threads ,,	88·00	—
	(A-2) Weighing not more than 10 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 19 threads or less..per 100 kin	14·00	—
	(*b*) 27 threads or less ,,	18·00	—
	(*c*) 35 threads or less ,,	22·00	—
	(*d*) 43 threads or less ,,	29·00	—
	(*e*) More than 43 threads ,,	36·00	—
	(A-3) Weighing not more than 20 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 27 threads or less..per 100 kin	17·00	—
	(*b*) 35 threads or less ,,	21·00	—
	(*c*) 43 threads or less ,,	27·00	—
	(*d*) More than 43 threads ,,	34·00	—
	(A-4) Weighing not more than 30 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 27 threads or less..per 100 kin	16·00	—
	(*b*) 35 threads or less ,,	20·00	—
	(*c*) 43 threads or less ,,	26·00	—
	(*d*) More than 43 threads ,,	33·00	—
	(A-5) Other ,,	24·00	—
	(B) Bleached simply	Duty on gray tissues with an addition of 3 yen per 100 kin.	—
	(C) Other	Duty on gray tissues with an addition of 7 yen per 100 kin.	—
8.	Other:		
	(A) Gray:		
	(A-1) Weighing not more than 5 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 19 threads or less..per 100 kin	24·00	16·00 B
	(*b*) 26 threads or less ,,	32·00	21·30 B
	(*c*) 35 threads or less ,,	44·00	29·30 B
	(*d*) 43 threads or less ,,	59·00	39·30 B
	(*e*) More than 43 threads ,,	80·00	53·30 B
	(A-2) Weighing not more than 10 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 19 threads or less..per 100 kin	12·00	8·00 B
	(*b*) 27 threads or less.. ,,	15·00	10·00 B
	(*c*) 25 threads or less.. ,,	19·00	14·30 B
	(*d*) 43 threads or less.. ,,	24·00	18·00 B
	(*e*) More than 43 threads ,,	30·00	20·00 B
	(A-3) Weighing not more than 20 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 27 threads or less..per 100 kin	12·00	8·00 B
	(*b*) 35 threads or less.. ,,	15·00	11·30 B
	(*c*) 43 threads or less.. ,,	20·00	15·00 B
	(*d*) More than 43 threads ,,	25·00	18·80 B
	(A-4) Weighing not more than 30 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 27 threads or less..per 100 kin	11·00	7·30 B
	(*b*) 35 threads or less.. ,,	13·00	8·70 B
	(*c*) 43 threads or less.. ,,	17·00	11·30 B
	(*d*) More than 43 threads ,,	22·00	14·70 B
	(A-5) Other ..... ,,	15·00	10·00 B
	(B) Bleached simply	Duty on gray tissues with an addition of 3 yen per 100 kin.	Duty on gray tissues with an addition of 3 yen per 100 kin. B
	(C) Other	Duty on gray tissues with an addition of 7 yen per 100 kin.	Duty on gray tissues with an addition of 7 yen per 100 kin. B
Ex 298	ex (C) Tissues of cotton for umbrellas and satins, not figured, dyed: Weighing more than 10 kilos. but not more than 20 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	From 28 to 35 threads. per 100 kin	—	18 30 I
	From 36 to 43 threads. ,,	—	22·00 I
299	Tissues of flax, China grass, ramie, hemp or jute, pure or mixed with one another including those mixed with cotton:		
	1. Velvets, plushes, and other pile tissues, with piles, cut or uncut..	*ad val.* 20 %	—
	2. Bolting cloth.....	*ad val.* 15 %	—
	3. Gauze tissues, excluding bolting cloth	*ad val.* 20 %	—
	4. Bleached, plain woven tissues of flax, pure or mixed with cotton (weighing not more than 17 kilos. per 100 sq. metres):		
	(*a*) Tissues of flax (having more than 25 threads and not more than 32 threads in a square of 5 millimetres side in warp and woof) ..	Free	—
	(*b*) Tissues of flax and cotton (having more than 21 threads and not more than 30 threads in a square of 5 millimetres side in warp and woof).....	Free	—
	5. Plain, figured or brocaded tissues, n. o. p. f.:		
	(A) Tissues of jute:		
	Having in a square of 5 millimetres side, in warp and woof:		
	(*a*) 4 threads or less.. per 100 kin	2·00	—
	(*b*) 10 threads or less.. ,,	4·00	—
	(*c*) 20 threads or less.. ,,	7·40	—
	(*d*) More than 20 threads	*ad val.* 20 %	—
	(B) Mixed with cotton:		
	(B-1) Gray:		
	(*a*) Weighing not more than 40 kilos. per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:		
	(*a* 1) 10 threads or less. per 100 kin	8·00	—
	(*a* 2) 20 threads or less ,,	14·00	—
	(*a* 3) 30 threads or less ,,	24·00	—
	(*a* 4) 40 threads or less ,,	32·00	—

GROUP IX.—TISSUES AND MANUFACTURES THEREOF—continued.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
	(*a* 5) More than 40 threads per 100 kin	42·00	—
	(*b*) Other ..... ,,	10·00	—
	(B-2) Other	Duty on gray tissues with an addition of 8 yen per 100 kin.	—
	(C) Other:		
	(C-1) Gray:		
	(*a*) Weighing not more than 40 kilo. per 100 square mètres, and having in a square of 5 millimètres side, in warp and woof:		
	(*a* 1) 10 threads or less. per 100 kin	10·00	—
	(*a* 2) 20 threads or less ,,	18·00	—
	(*a* 3) 30 threads or less ,,	32·00	—
	(*a* 4) 40 threads or less ,,	44·00	—
	(*a* 5) More than 40 threads ,,	56·00	—
	(*b*) Other ..... ,,	13·40	—
	(C-2) Other	Duty on gray tissues with an addition of 8 yen per 100 kin.	—
	6. Other:		
	(A) Mixed with cotton:		
	(A-1) Gray:		
	(*a*) Weighing not more than 40 kilo. per 100 square mètres, and having in a square of 5 millimètres side, in warp and woof:		
	(*a* 1) 10 threads or less. per 100 kin	7·00	—
	(*a* 2) 20 threads or less ,,	13·00	—
	(*a* 3) 30 threads or less ,,	22·00	—
	(*a* 4) 40 threads or less ,,	30·00	—
	(*a* 5) More than 40 threads ,,	38·00	—
	(*b*) Other ..... ,,	9·00	—
	(A-2) Other	Duty on gray tissues with an addition of 8 yen per 100 kin.	—
	(B) Other:		
	(B-1) Gray:		
	(*a*) Weighing not more than 40 kilo. per 100 square mètres, and having in a square of 5 millimètres side, in warp and woof:		
	(*a* 1) 10 threads or less. per 100 kin	9·00	—
	(*a* 2) 20 threads or less ,,	16·00	—
	(*a* 3) 30 threads or less ,,	29·00	—
	(*a* 4) 40 threads or less ,,	40·00	—
	(*a* 5) More than 40 threads ,,	50·00	—
	(*b*) Other ..... ,,	12·00	—
	(B-2) Other	Duty on gray tissues with an addition of 8 yen per 100 kin.	—
300	Tissues of pineapple, *pueraria thunbergiana*, Manila hemp, agave, and other vegetable fibres (excluding cotton, flax, china grass, ramie, hemp and jute), pure or mixed with one another:		
	Having in a square of 5 millimètres side, in warp and woof:		
	1. 4 threads or less.. per 100 kin	2·00	—
	2. 10 threads or less.. ,,	6·00	—
	3. 20 threads or less.. ,,	12·00	—
	4. More than 20 threads	*ad val.* 20 %	—
301	Tissues of wool, and mixed tissues of wool and cotton, of wool and silk, or of wool, cotton and silk:		
	1. Velvets, plushes, and other pile tissues, with piles, cut or uncut:		
	(A) Partly of silk ..per 100 kin	180·00	—
	(B) Other ..... ,,	50·00	—
	2. Other:		
	(A) Of wool:		
	(*a*) Weighing not more than 100 grammes per sq. mètre per 100 kin	57·50	43·10 F
	(*b*) Weighing not more than 200 grammes per sq. mètre per 100 kin	70·00	57·50 B
	(*c*) Weighing not more than 500 grammes per sq. mètre per 100 kin	60·00	45·00 B
	(*d*) Other ..... ,,	50·00	40·00 B
	(B) Of wool and cotton:		
	(*a*) Weighing not more than 100 grammes per sq. mètre per 100 kin	55·00	44·00 G
	(*b*) Weighing not more than 200 grammes per sq. mètre per 100 kin	52·50	42·00 G
	(*c*) Weighing not more than 500 grammes per sq. mètre per 100 kin	37·50	30·00 B
	(*d*) Other ..... ,,	22·50	18·00 B
	(C) Of wool and silk, or of wool, cotton and silk:		
	(C-1) Containing not more than 10% by weight of silk:		
	(*a*) Weighing not more than 100 grammes per sq. mètre.....per 100 kin	141·00	—
	(*b*) Weighing not more than 200 grammes per sq. mètre.....per 100 kin	136·00	—
	(*c*) Weighing not more than 500 grammes per sq. mètre .....per 100 kin	128·00	—
	(*d*) Other..... ,,	120·00	—
	(C-2) Containing not more than 25% by weight of silk:		
	(*a*) Weighing not more than 100 grammes per sq. mètre.....per 100 kin	188·00	—
	(*b*) Weighing not more than 200 grammes per sq. mètre .....per 100 kin	180·00	—
	(*c*) Weighing not more than 500 grammes per sq. mètre.....per 100 kin	172·00	—
	(*d*) Other ..... ,,	164·00	—
	(C-3) Other	*ad val.* 40 %	—
302	Tissues of horse's hair, including those mixed with other fibres.....	*ad val.* 25 %	—
303	Silk tissues and silk mixed tissues, n.o.p.f.:		
	1. Velvets, plushes, and other pile tissues, with piles, cut or uncut:		
	(A) Of silk ..... per 100 kin	520·00	—
	(B) Other ..... ,,	180·00	—
	2. Bolting cloth	*ad val.* 15 %	—
	3. Other:		
	(A) Of silk:		
	(*a*) Tissues of wild silk per 100 kin	200·00	—
	(*b*) Other..... ,,	520·00	—
	(B) Other:		
	(*a*) Containing not more than 10% by weight of silk per 100 kin	90·00	—
	(*b*) Containing not more than 25% by weight of silk per 100 kin	180·00	—
	(*c*) Containing not more than 50% by weight of silk per 100 kin	280·00	—
	(*d*) Other ..... ,,	380·00	—
304	Mixed tissues, n.o.p.f.:		
	1. Velvets, plushes, and other pile tissues, with piles, cut or uncut per 100 kin	57·50	—
	2. Other ..... ,,	37·50	
305	Stockinet and similar knitted tissues, raised or not:		
	1. Wholly or partly of silk	*ad val.* 45 %	—
	2. Other:		
	(A) Weighing not more than 200 grammes per sq. mètre..... per 100 kin	68·60	—
	(B) Weighing not more than 500 grammes per sq. mètre ..... per 100 kin	54·10	—
	(C) Other ..... ,,	27·00	—
306	Lace tissues and netted tissues:		
	1. Curtainings:		
	(A) Of cotton .....per 100 kin	20·00	—
	(B) Other	*ad val.* 30 %	—
	2. Mosquito nettings:		
	(A) Of cotton .....per 100 kin	78·80	—
	(B) Other	*ad val.* 30 %	—
	3. Veilings:		
	(A) Wholly or partly of silk ..... per 100 kin	680·00	—
	(B) Other	*ad val.* 30 %	—
	4. Nettings for fishing or hunting ..	*ad val.* 25 %	—
	5. Other:		
	(A) Wholly or partly of silk	*ad val.* 45 %	—
	(B) Other	*ad val.* 30 %	—
307	Felts:		
	1. Of wool, or wool and cotton ..... per 100 kin	47·40	—
	2. Other	*ad val.* 30 %	—
308	Embroidered tissues	*ad val.* 40 %	—
309	Bookbinders' cloth .....per 100 kin	20·00	—
310	Tracing cloth..... ,,	64·20	—
311	Artists' canvas	*ad val.* 30 %	—
312	Window holland .....per 100 kin	30·70	—
313	Empire cloth..... ,,	30·10	—
314	Leather cloth or oil cloth .. ,,	22·40	—
315	Oil cloth for floor, or linoleum ,,	6·60	—
316	Roofing canvas..... ,,	11·00	—
317	Tarred canvas	*ad val.* 30%	—
318	Emery cloth, including glass cloth .... per 100 kin	2·75	—
319	Waterproof tissues coated or inserted with india-rubber:		
	1. Wholly or partly of silk	*ad val.* 40 %	—
	2. Other .....per 100 kin	57·40	—

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
320	Elastic webbing and elastic cords, elastic braids or the like:		
	1. Exceeding 8 centimetres in width:		
	(A) Partly of silk ..per 100 kin	148·00	—
	(B) Other ..... ,,	86·00	—
	2. Other:		
	(A) Woven:		
	(a) Partly of silk	*ad val.* 40 %	—
	(b) Other	*ad val.* 30 %	—
	(B) Other:		
	(a) Partly of silk	*ad val.* 40 %	—
	(b) Other	*ad val.* 30 %	—
321	Insulating tapes of tissues ..per 100 kin	19·60	—
322	Lamp wicks	*ad val.* 30 %	—
323	Typewriter ribbons	*ad val.* 30 %	—
324	Handkerchiefs, single:		
	1. Of cotton ..... per 100 doz.	25·90	—
	2. Of flax ..... ,,	83·70	—
	3. Of flax and cotton .. ,,	73·20	—
	4. Wholly or partly of silk	*ad val.* 50 %	—
	5. Other	*ad val.* 35 %	—
325	Towels, single:		
	1. Of cotton ..... per 100 kin	40·00	—
	2. Other	*ad val.* 35 %	—
326	Blankets, single:		
	1. Of wool or wool and cotton ..... per 100 kin	30·40	—
	2. Other ..... ,,	25·80	—
327	Travelling rugs, single:		
	1. Wholly or partly of silk ..... per 100 kin	232·00	—
	2. Other ..... ,,	60·00	—
328	Carpets and carpetings:		
	1. Wholly or partly of wool:		
	(A) Woven with piles:		
	(A-1) Having piles constituted with warp or woof of one system:		
	(a) With cut piles ..per 100 kin	36·10	—
	(b) Other.... .. .... ,,	21·40	—
	(A-2) Other:		
	(a) With cut piles.... ,,	44·50	—
	(b) Other.... ..... ,,	27·20	—
	(B) Of felt..... ,,	17·10	—
	(C) Other	*ad val.* 30 %	—
	2. (Of hemp or jute	*ad val.* 30 %	—
	3. Other	*ad val.* 30 %	—
329	Table Cloths, single:		
	1. Of cotton, of cotton and hemp, or of cotton and jute ....per 100 kin	60·00	—
	2. Of flax, or cotton and flax ,,	80·00	—
	3. Of wool, or wool and cotton per 100 kin	98·20	—
	4. Wholly or partly of silk, combined with metal threads, or embroidered	*ad val.* 50 %	—
	5. Other	*ad val.* 40 %	—
330	Curtains and window blinds:		
	1. Of wool, or wool and cotton ..... per 100 kin	93·00	—
	2. Wholly or partly of silk, combined with metal threads, or embroidered	*ad val.* 50 %	—
	3. Other:		
	(A) Of lace .....per 100 kin	39·50	—
	(B) Other	*ad val.* 40 %	—
331	Trimmings:		
	1. Ribbons, laces, edgings, tapes, galloons, cords, braids, and the like:		
	(A) Wholly or partly of silk, or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells	*ad val.* 50 %	—
	(B) Combined with imitation precious stones, glass beads, base metals &c.....	*ad val.* 40 %	—
	(C) Other:		
	(a) Darned, embroidered or of lace work	*ad val.* 40 %	—
	(b) Other	*ad val.* 30 %	—
	2. Other, such as tassels, knots, loops, stars &c.:		
	(A) Wholly or partly of silk, or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells	*ad val.* 50 %	—
	(B) Other	*ad val.* 40 %	—
332	Mosquito nets	*ad val.* 40 %	—
333	Hammocks	*ad val.* 40 %	—
334	Fishing or hunting nets	*ad val.* 25 %	—
335	Air cushions:		
	1. Wholly or partly of silk..per 100 kin	315·00	—
	2. Other..... ,,	124·00	—
36	Bed quilts and cushions:		
	1. Wholly or partly of silk	*ad val.* 50 %	—
	2. Other:		
	(A) Stuffed with feathers or downs per 100 kin	124·00	—
	(B) Other ..... ,,	78·10	—
337	Woven belting for machinery and woven hoses:		
	1. Of cotton	*ad val.* 25 %	—
	2. Other .....per 100 kin	24·00	—
338	Filter bags, and gas bags	*ad val.* 20 %	—
339	Gunny bags ..... per 100 kin	2·55	—
340	Old gunny bags	Free.	—
341	Rags	,,	—
342	Tissues, n.o.p.f.	*ad val.* 30 %	—
343	Manufactures of tissues, n.o.p.f.:		
	1. Wholly or partly of silk, or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory, or tortoise-shells, or embroidered	*ad val.* 50 %	—
	2. Other	*ad val.* 40 %	—

GROUP X.—CLOTHING AND ACCESSORIES THEREOF.

Note.—The term "silk" in this group includes artificial silk.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
344	Raincoats:		
	1. Wholly or partly of silk.....	*ad val.* 50 %	—
	2. Other.....per 100 kin	136·00	—
345	Shirts, fronts, collars and cuffs ,,	131·00	—
346	Undershirts and drawers:		
	1. Knitted:		
	(A) Of cotton .....per 100 kin	115·00	—
	(B) Of wool, or wool and cotton per 100 kin	133·00	—
	(C) Wholly or partly of silk.....	*ad val.* 50 %	—
	(D) Other	*ad val.* 40 %	—
	2. Other:		
	(A) Wholly or partly of silk	*ad val.* 50 %	—
	(B) Other	*ad val.* 40 %	—
347	Gloves:		
	1. Of leather .....per 100 kin	450·00	—
	2. Of leather and other materials except silk .....per 100 kin	179·00	—
	3. Of cotton, of flax, of cotton and flax, of wool or of wool and cotton per 100 kin	226·00	—
	4. Wholly or partly of silk ,,	949·00	—
	5. Other	*ad val.* 40 %	—
348	Stockings and socks:		
	1. Of cotton, of flax, of cotton and flax, of wool or of wool and cotton per 100 kin	138·00	—
	2. Wholly or partly of silk	*ad val.* 50 %	—
	3. Other.....	*ad val.* 40 %	—
349	Shawls, comforters and mufflers:		
	1. Mufflers:		
	(A) Of silk ..... per 100 kin	853·00	—
	(B) Partly of silk .... ,,	530·00	—
	(C) Other	*ad val.* 40 %	—
	2. Other:		
	(A) Of cotton, of flax, of China grass, of wool or of wool and cotton per 100 kin	159·00	—
	(B) Of silk..... ,,	750·00	—
	(C) Partly of silk excluding those combined with furs or feathers per 100 kin	400·00	—
	(D) Wholly or partly of furs or feathers	*ad val.* 50 %	—
350	(E) Other	*ad val.* 40 %	—
	Neckties:		
	1. Wholly or partly of silk ....per kin	11·40	—
	2. Other ..... ,,	3·55	—
351	Trouser suspenders or braces:		
	1. Wholly or partly of silk. per 100 kin	454·00	—
	2. Other ..... ,,	102·00	—
352	Belts:		
	1. Made of or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones pearls or corals	*ad val.* 50 %	—
	2. Other:		
	(A) Wholly and partly of silk	*ad val.* 50 %	—
	(B) Of leather.....	*ad val.* 40 %	—
	(C) Other	*ad val.* 40 %	—
353	Sleeve suspenders, stocking suspenders, and the like:		
	1. Wholly or partly of silk	*ad val.* 50 %	—
	2. Of metal	*ad val.* 40 %	—
	3. Other .....per 100 kin	178·00	—
354	Hats and hat bodies, caps, bonnets, and hoods:		
	1. Combined or trimmed with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, feathers, artificial flowers, &c. ..	*ad val.* 50 %	—
	2. Other:		
	(A) Wholly or partly of silk:		
	(a) Silk hats or opera hats per doz	28·80	—
	(b) Chinese hats	*ad val.* 50 %	—
	(c) Hoods ..... per doz	3·80	—
	(d) Other	*ad val.* 50 %	—
	(B) Of felt:		
	(B-1) Hats .....per doz	7·50	5·60
	(B-2) Hat bodies:		
	(a) Blocked ..... ,,	7·50	5·60
	(b) Other:		
	(b-1) Of sheep's wool ,,	0·95	—
	(b-2) Other	*ad val.* 20 %	—
	(C) Of Panama straw or similar vegetable fibres..... per doz	35·60	—
	(D) Of straw or wood shaving, pure or mixed with one another per doz	6·25	—

GROUP X.—CLOTHING AND ACCESSORIES THEREOF—continued.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
	(E) Other:		
	(a) Helmet hats.....per doz.	9·50	—
	(b) Chinese hats..... ,,	1.15	—
	(c) Caps of tissues, woven or knitted .....per doz	3·00	—
	(d) Hoods ..... ,,	2·90	—
	(e) Other	*ad val.* 40 %	—
355	Boots, shoes, slippers, sandals, clogs and the like:		
	1 Boots:		
	(A) Of leather ..... per 100 kin	134·00	—
	(B) Of india-rubber.. ,,	50·00	—
	(C) Other	*ad val.* 40 %	—
	2 Shoes:		
	(A) Of leather .....per 100 kin	135·00	—
	(B) Of canvas or duck:		
	(a) With leather sole ,,	86·70	—
	(b) Other ..... ,,	57·80	—
	(C) Wholly or partly of silk	*ad val.* 50 %	—
	(D) Other	*ad val.* 40 %	—
	3 Chinese shoes:		
	(A) Wholly or partly of silk per 100 kin	62·50	—
	(B) Other ..... ,,	30·70	—
	4 Over shoes of india-rubber ,,	51·60	—
	5 Slippers:		
	(A) Of leather ..... ,,	119·00	—
	(B) Of tissues:		
	(B-1) Wholly or partly of silk..	*ad val.* 50 %	—
	(B-2) Of felt:		
	(a) With leather sole per 100 kin.	76·40	—
	(b) Other	*ad val.* 40 %	—
	(B-3) Other	*ad val.* 40 %	—
	(C) Other	*ad val.* 40 %	—
	6 Other	*ad val.* 40 %	—
356	Shoe laces	*ad val.* 40 %	—
357	Buttons, excluding those made of or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells:		
	1 Buttons for cuffs or shirts	*ad val.* 40 %	—
	2 Other:		
	(A) Covered (including inner packings) ....per 100 kin	118·00	—
	(B) Of metal (including inner packings) .....per 100 kin	34·30	—
	(C) Of porcelain or glass (including inner packings)..per 100 kin	12·60	—
	(D) Of ivory nut, including imitations (including inner packings) per 100 kin	111·00	70·00 I
	(E) Of bone or horn (including inner packings) ....per 100 kin	109·00	70·00 I
	(F) Other	*ad val.* 40 %	—
358	Buckles, hooks, eyes, and the like, excluding those made of or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells:		
	1. Buckles .....per 100 kin	14·40	—
	2. Hooks and eyes ..... ,,	40·80	—
	3. Shoe hooks and shoe eyelets per 100 kin	51·30	—
	4. Other	*ad val.* 40 %	—
359	Jewellery for personal adornment.....	*ad val.* 50 %	—
360	Clothing and accessories or parts thereof, n.o.p.f.:		
	1. Wholly or partly of fur, feather or silk, or made of, or combined or trimmed with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells or embroidered	*ad val.* 50 %	—
	2. Other	*ad val.* 40 %	—

GROUP XI.—PULP FOR PAPER MAKING, PAPERS, PAPER MANUFACTURES, BOOKS AND PICTURES.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
361	Pulp for paper making:		
	1. Mechanical pulp .....per 100 kin	0·22	—
	2. Other ..... ,,	0·27	—
362	Printing paper:		
	1. Art paper ..... ,,	2·40	—
	2. Other:		
	(A) Coloured in the paste ,,	1·20	—
	(B) Other:		
	(a) Weighing not more than 58 grammes per sq. metre per 100 kin	1·00	—
	(b) Other ..... ,,	2·00	—
363	Writing paper ..... ,,	3·15	—
364	Drawing paper..... ,,	3·55	—
365	Blotting paper..... ,,	3·80	—
366	Filter paper ..... ,,	17·40	—
367	Packing paper and match paper, excluding tissue paper..... per 100 kin	1·75	1·50 G
368	Cigarette paper ..... ,,	12·40	—
369	Wall paper ..... ,,	8·50	—
370	Pasteboard or cardboard .... ,,	1·50	—
371	Chinese paper of all kinds.....	*ad val.* 30 %	—
372	Imitation Japanese paper and tissue paper .....per 100 kin	3·25	—
373	Imitation parchment, paraffin paper and wax paper:		
	1. Covered with, or with application of metal foil or metal powder, embossed, or printed .....per 100 kin	3·85	—
	2. Other ..... ,,	3·20	—
374	Tracing paper..... ,,	22·00	—
375	Litho transfer paper..... ,,	36·50	—
376	Oiled paper ..... ,,	5·00	—
377	Glass paper for window pane ,,	57·20	—
378	Papers not otherwise provided for:		
	1. Covered with or with application of metal foil or metal powder:		
	(A) Covered with or with application of foil or powder of precious metal	*ad val.* 30 %	—
	(B) Other .....per 100 kin	10·90	—
	2. Coloured on the surface:		
	(A) Embossed ..... ,,	4·95	—
	(B) Other .... ,,	3·30	—
	3. Printed:		
	(A) Embossed ..... ,,	5·30	—
	(B) Other ..... ,,	4·10	—
	4. Other:		
	(A) Craped or wrinkled.. ,,	12·70	—
	(B) Other	*ad val.* 25 %	—
379	Paper laces and paper borders:		
	1. Covered with, or with application of metal foil or metal powder per 100 kin	37·80	—
	2. Other ..... ,,	9·50	—
380	Blank books:		
	1. Of Chinese paper ..... ,,	9·00	
	2. Other:		
	(A) With paper covers.. ,,	25·30	—
	(B) Other..... ,,	47·80	—
381	Blank forms..... ,,	16·40	—
382	Note paper in box	*ad val.* 30 %	—
383	Envelopes:		
	1. In box, including those accompanying note paper (including boxes).... per 100 kin	19·60	—
	2. Other ..... ,,	15·10	—
384	Albums:		
	1. With leather covers	*ad val.* 50 %	—
	2. With cloth covers:		
	(A) Wholly or partly of silk ..... per 100 kin	48·90	—
	(B) Other..... ,,	20·00	—
	3. With paper covers .... ,,	15·30	—
	4. Other	*ad val.* 40 %	—
385	Test paper	*ad val.* 20 %	—
386	Baryta paper, albuminized paper, and sensitized papers for photography:		
	1. Baryta paper (including inner packings) .....per 100 kin	19·30	—
	2. Albuminized paper (including inner packings).....per 100 kin	85·60	—
	3. Bromide paper and platinum paper (including inner packings) ..... per 100 kin	134·00	—
	4. Other	*ad val.* 40 %	—
387	Carbon paper .....per 100 kin	27·30	—
388	Emery paper, including glasspaper .... per 100 kin	2·00	—
389	Labels ..... ,,	35·20	—
390	Playing cards ..... ,,	113·00	—
391	Photographs	*ad val.* 50 %	—
392	Caligraphies and pictures:		
	1. Printed .....per 100 kin	39·30	—
	2. Other	Free	—
393	Card calendars and block calendars	*ad val.* 30 %	—
394	Picture post-cards .....per 100 kin	52·40	—
395	Christmas cards and the like	*ad val.* 50 %	—
396	Printed books, copy books, drawing books with designs, music, newspapers, periodicals and other printed matter, n.o.p.f.	Free	—
397	Plans, architectural and engineering....	,,	—
398	Geographical atlases or maps, charts and scientifical diagrams or maps	,,	—
399	Paper money, bank notes, coupons, share certificates and other negotiable papers	,,	—
400	Waste paper	,,	—
401	Manufactures of paper or pulp, n.o.p.f...	*ad val.* 40 %	—

GROUP XII.—MINERALS AND MANUFACTURES THEREOF.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
402	Silica sand, quartz sand, and other sand, and gravel, n.o.p.f.:		
	1. Coloured	*ad val.* 20 %	—
	2. Other	Free	—
403	Flint	,,	—
404	Pumice stone, powdered or not	,,	—
405	Emery sand, corundum sand, tripoli and similar mineral substances for grinding or polishing	,,	—
406	Bath bricks .....per 100 kin	0·45	—
407	Metal polishes, n.o.p.f.:		
	1. Liquid or in paste (including receptacles) .....per 100 kin	5·00	—
	2. Other ..... ,,	2·60	—
408	Grindstones or whetstones:		
	1. Artificial..... ,,	9·00	—
	2. Other:		
	(A) Oil stones and the like ,,	27.90	—
	(B) Other	*ad val.* 10 %	—

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
409	Slate and manufactures thereof, n.o.p.f.:		
	1. Unworked	Free	—
	2. Other:		
	(A) Unsmoothed, unpolished or uncarved:		
	(a) Roofing slates ....per 100 kin	0·20	—
	(b) Other	*ad val.* 10 %	—
	(B) Other	*ad val.* 40 %	—
410	Lithographic stone:		
	1. Unworked	Free	—
	2. Other ....per 100 kin	0·50	—
411	Bort, carbonado and other black diamond	Free	—
412	Precious stones	*ad val.* 5 %	—
413	Semi-precious stones and manufactures thereof, n.o.p.f.:		
	1. Uncut or unpolished	*ad val.* 20 %	—
	2. Other	*ad val.* 50 %	—
414	Stones and manufactures thereof, n.o.p.f.:		
	1. Unworked, or split or roughly hewn as it presents no regular shape	Free	—
	2. Other:		
	(A) Unsmoothed, unpolished or uncarved	*ad val.* 10 %	—
	(B) Other	*ad val.* 40 %	—
415	Amber and manufactures thereof, n.o.p.f:		
	1. Unworked	*ad val.* 20 %	—
	2. Other	*ad val* 50 %	—
416	Waste amber	Free	—
417	Meerschaum or artificial meerschaum and manufactures thereof:		
	1. Unworked	*ad val.* 20 %	—
	2. Other	*ad val.* 40 %	—
418	Asbestos and manufactures thereof, n.o.p.f.:		
	1. In lump, powder or fibre	Free	—
	2. Yarn ....per 100 kin	6·00	—
	3. Board .... ,,	1·70	—
	4. Other .... ,,	10·30	—
419	Mica and manufactures thereof, n.o.p.f.:		
	1. In slab or powder	Free	—
	2. Sheet:		
	(A) Uncoloured or unornamented	Free	—
	(B) Other	*ad val.* 30 %	—
	3. Glued together with or without tissue, paper &c. ....per 100 kin	30·00	—
	4. Other	*ad val.* 30 %	—
420	Talc and soapstone, powdered or not	Free	—
421	Phosphorite	,,	—
422	Kainite, kieserite, carnallite and similar salts	,,	—
423	Gypsum:		
	1. Uncalcined ....per 100 kin	0·05	—
	2. Other .... ,,	0·30	—
424	Manufactures of gypsum	*ad val.* 40 %	—
425	Cryolite	Free	—
426	Clay	,,	—
427	Plumbago	,,	—
428	Manufactures of plumbago, n.o.p.f.:		
	1. Crucibles ....per 100 kin	6·15	—
	2. Other	*ad val.* 30 %	—
429	Coal	Free	—
430	Cokes ....per 10,000 kin	5·65	—
431	Brick coal or briquettes	*ad val.* 10 %	—
432	Portland cement, Roman cement, puzzolana cement and similar hydraulic cements....per 100 kin	0·30	—
433	Manufactures of cement:		
	1. Unpolished, uncoated or uncoloured	*ad val.* 30 %	—
	2. Other	*ad val.* 40 %	—
434	Dolomite and magnesite, calcined or not	Free	—
435	Minerals and manufactures thereof, n.o.p.f.:		
	1. Unworked	*ad val.* 5 %	—
	2. Other:		
	(A) Powdered or calcined	*ad val.* 10 %	—
	(B) Other	*ad val.* 30 %	—

GROUP XIII.—POTTERIES, GLASS AND GLASS MANUFACTURES.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
436	Bricks, excluding cement-bricks:		
	1. Fire bricks ....per 100 kin	0·45	—
	2. Other:		
	(A) Glazed or coloured	*ad val.* 20 %	—
	(B) Other:		
	(a) Perforated	*ad val.* 20 %	—
	(b) Other	*ad val.* 20 %	—
437	Tiles of clay:		
	1. Glazed or coloured ....per 100 kin	3·10	—
	2. Other .... ,,	1·90	—
438	Fireproof manufactures of clay, n.o.p.f.:		
	1. Crucibles ....per 100 kin	3·00	—
	2. Gas retorts	*ad val.* 20 %	—
	3. Nozzles and stoppers	*ad val.* 20 %	—
	4. Other	*ad val.* 20 %	—
439	Potteries, n.o.p.f.:		
	1. Combined with precious metals, or metals coated with precious metals	*ad val.* 50 %	—
	2. Other	*ad val.* 40 %	—
440	Broken potteries	Free	—
441	Glass in lumps	*ad val.* 10 %	—
442	,, powder	*ad val.* 10 %	—
443	,, rods and glass tubes ....per 100 kin	7·00	—
444	Plate or sheet glass:		
	1. Uncoloured or unstained, with flat surface:		
	(A) Not exceeding 4 millimètres in thickness:		
	(a) Not exceeding 1 sq. mètre each per 100 sq. mètres	11·80	—
	(b) Other .... ,, ,,	18·40	—
	(B) Other:		
	(a) Not exceeding 1,000 sq. centimètres each. per 100 sq. mètres	56·30	—
	(b) Other .... ,, ,,	142·00	—
	2. Silvered:		
	(A) Not exceeding 1,000 sq. centimètres each. per 100 sq. mètres	139·00	—
	(B) Other .... ,, ,,	159·00	—
	3. Stained coloured or ground, excluding those ribbed, embossed, and the like:		
	(A) Not exceeding 1 sq. mètre each per 100 sq. mètres	29·30	—
	(B) Other .... ,, ,,	33·20	—
	4. Ribbed, embossed or the like .... per 100 sq. mètres	29·70	—
	5. Other	*ad val.* 25 %	—
445	Plate glass having inlaid metal wire or net ....per 100 sq. mètres	55·20	—
446	Side light glass, without frame .... per 100 kin	7·00	—
447	Sky light glass	*ad val.* 25 %	—
448	Spectacle glass, cut	*ad val.* 30 %	—
449	Optical lenses or prisms, without frames or handles:		
	1. Unpolished	*ad val.* 0 %	—
	2. Other	*ad val.* 30 %	—
450	Deckglass for microscope Per 1,000 pieces	1·60	—
451	Object glass for microscope ,,	1·40	—
452	Dry plates for photograph:		
	1. Undeveloped (including inner packings) ....per 100 kin	20·10	—
	2. Other	*ad val.* 40 %	—
453	Spectacles and eyeglasses:		
	1. With frames or handles of precious metals, metals coated with precious metals, elephant's ivory or tortoise shells	*ad val.* 50 %	—
	2. Other	*ad val.* 40 %	—
454	Looking glasses or mirrors:		
	1. Combined with precious metals or metals coated with precious metals	*ad val.* 50 %	—
	2. Other	*ad val.* 40 %	—
455	Glass gems or beads, including those of imitation precious stones, imitation metals, imitation pearls, imitation corals, &c	*ad val.* 40 %	—
456	Glass cullet	Free	—
457	Glass manufactures, n. o. p. f.:		
	1. Combined with precious metals or metals coated with precious metals	*ad val.* 50 %	—
	2. Other	*ad val.* 40 %	—

GROUP XIV.—ORES AND METALS.

Nos.	Articles.	General Tariff Rate of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
458	Ores	Free	—
459	Platinum:		
	1. Ingots, slabs, bars, plates and sheets .... per kin	44·00	—
	2. Wire .... ,,	193·00	—
	3. Waste or old, fit only for remanufacturing	*ad val.* 5 %	—
460	Gold:		
	1. Ingots, slabs, grains, plates, sheets and bands	Free	—
	2. Tubes and wire	*ad val.* 20 %	—
	3. Foils	*ad val.* 30 %	—
	4. Waste or old, fit only for remanufacturing	Free	—
461	Silver:		
	1. Ingots, slabs, plates, sheets and bands	Free	—
	2. Tubes and wire	*ad val.* 20 %	—
	3. Foils	*ad val.* 30 %	—
	4. Waste or old, fit only for remanufacturing	Free	—
462	Iron:		
	1. In lumps, ingots, blooms, billets and slabs:		
	(A) Pig iron ....per 100 kin	0·10	0·083 B
	(B) Spiegeleisen .... ,,	0·16	
	(C) Ferro-manganese .. ,,	0·25	—
	(D) Ferro-silicon and silico-spiegeleisen ....per 100 kin	0·20	—
	(E) Ferro-chrome, ferro-nickel, ferro-aluminium and other non-malleable iron alloys	*ad val.* 5 %	—
	(F) Other:		
	(a) Ingots, blooms, billets and slabs per 100 kin	0·50	—
	(b) Keg steel and bamboo steel per 100 kin	0·60	—
	(c) Other	*ad val.* 7½ %	—
	2. Bars or rods, including those having such a shape, as T, angle, &c per 100 kin	0·60	—
	3. Wire rods, in coils .... ,,	0·90	—

GROUP XIV.—ORES AND METALS—continued.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
	4. Plates and sheets:		
	(A) Not coated with metals:		
	(A-1) Checkered .....per 100 kin	0·70	—
	(A-2) Corrugated .... ,,	1·35	—
	(A-3) Other:		
	(a) Not exceeding 0·7 millimètre in thickness ....per 100 kin	0·40	0·30 B
	(b) No exceeding 1·5 millimètres in thickness ....per 100 kin	0·75	—
	(c) Other ..... ,,	0·60	—
	(B) Coated with base metals:		
	(B-1) Tinned (tinned iron sheets and tinned steel sheets:		
	(a) Ordinary .....per 100 kin	0·90	0·70 B
	(b) Crystallized, embossed or the like .....per 100 kin	2·35	—
	(B-2) Galvanized (corrugated or not) .....per 100 kin	2·00	1·20 B
	(B-3) Other	*ad val.* 20%	—
	5. Wire:		
	(A) Not coated with metals:		
	(a) Not exceeding 1·5 millimètres in diameter .....per 100 kin	1·15	—
	(b) Other ..... ,,	1·00	—
	(B) Coated with base metals:		
	(B-1) Galvanized:		
	(a) Not exceeding 1·5 millimètres in diameter ....per 100 kin	1·35	—
	(b) Other ..... ,,	1·20	—
	(B-2) Tinned.....	*ad val.* 20%	—
	(B-3) Other	*ad val.* 20%	—
	6. Reed wire .....per 100 kin	1·85	—
	7. Ribbons ..... ,,	1·50	—
	8. Bands (hoop iron):		
	(A) Not coated with metals ,,	0·50	—
	(B) Coated with base metals	*ad val.* 10%	—
	9. Paragon wire:		
	(A) Not coated with metals..... per 100 kin	4·10	—
	(B) Coated with base metals	*ad val.* 20%	—
	10. Wire rope and twisted wires, coated or not with base metals per 100 kin	6·00	—
	11. Barbed twisted wires .. ,,	2·20	—
	12. Pipes and tubes, n.o.p.f.:		
	(A) Not coated with metals:		
	(A-1) Elbows and joints:		
	(a) Non-malleable.. ,,	2·40	—
	(b) Other ..... ,,	2·80	—
	(A-2) Other:		
	(a) Cast .. .. ,,	1·00	—
	(b) Drawn ..... ,,	3·00	—
	(c) Other:		
	1. Seamless not exceeding 16 centimetres in inside diameter ..per 100 kin	1.90	—
	2. Other..... ,,	1.10	
	(B) Coated with base metals.....	*ad val.* 20%	—
	13. Waste or old, fit only for re-manufacturing .....per 100 kin	0·18	—
463	Aluminium:		
	1. Ingots, slabs and grains.per 100 kin	3·20	—
	2. Bars or rods, plates and sheets per 100 kin	18·50	—
	3 Wire and tubes	*ad val.* 20%	—
	4. Waste or old, fit only for remanufacturing	*ad val.* 5%	—
464	Copper:		
	1. Ingots and slabs . ....per 100 kin	1·20	—
	2. Bars or rods ..... ,,	8·90	—
	3. Plates and sheets ..... ,,	9·95	—
	4. Wire:		
	(A) Not coated with metals:		
	(a) Not exceeding 0·5 millimètre in diameter .....per 100 kin	13·10	—
	(b) Other ..... ,,	9·50	—
	(B) Coated with base metals ,,	14·20	—
	5. Twisted wires	*ad val.* 25%	—
	6. Pipes and tubes:		
	(A) Not coated with metals per 100 kin	14·80	—
	(B) Coated with base metals	*ad val.* 25%	—
	7. Waste or old, fit only for remanufacturing .....per 100 kin	1·30	—
465	Lead:		
	1. Ingots and slabs ..... ,,	0·40	—
	2. Plates and sheets ..... ,,	1·80	—
	3. Tea lead	Free	—
	4. Wire, ribbons and bands.per 100 kin	2·80	—
	5. Tubes .. .. ,,	2·45	—
	6. Waste or old, fit only for remanufacturing.....per 100 kin	0·30	—
466	Tin:		
	1. Ingots and slabs ..... ,,	3·75	—
	2. Plates, sheets, wire and tubes	*ad val.* 20%	—
	3. Foils.....per 100 kin	22·50	—
	4. Waste or old, fit only for re-manufacturing	*ad val.* 5%	—
467	Zinc:		
	1. Ingots, slabs and grains.per 100 kin	0·70	—
	2. Plates and sheets:		
	(A) Nickeled ..... ,,	4·80	—
	(B) Coated with enamel paint, varnish, lacquer, &c.	*ad val.* 20%	—
	(C) Other:		
	(a) Not exceeding 0·25 millimètre in thickness	Free	—
	(b) Other .....per 100 kin	2·95	—
	Exceeding 0·25 millimetres in thickness .....per 100 kin	—	2·20 G
	3. Wire and tubes	*ad val.* 20%	—
	4. Waste or old, fit only for remanufacturing .....per 100 kin	0·40	—
468	Nickel:		
	1. Ingots and grains ..... ,,	4·75	—
	2. Bars or rods, plates and sheets ,,	24·00	—
	3. Wires and tubes	*ad val.* 20%	—
	4. Waste or old, fit only for remanufacturing....	*ad val.* 5%	—
469	Mercury and bismuth	Free	—
470	Antimony and sulphide of antimony:		
	1. Ingots and slabs	Free	—
	2. Waste or old, fit only for remanufacturing	Free	—
471	Brass and bronze:		
	1. Ingots and slabs	*ad val.* 10%	—
	2. Bars or rods ..... per 100 kin	7·55	—
	3. Plates and sheets..... ,,	8·30	—
	4. Wire ..... ,,	9.90	—
	5. Pipes and tubes:		
	(A) Not coated with metals ,,	12·90	—
	(B) Coated with base metals ,,	14·90	—
	6. Foils..... ,,	32·90	—
	7. Waste or old, fit only for remanufacturing .....per 100 kin	2·25	—
472	German silver:		
	1. Ingots and slabs	*ad val.* 10%	—
	2. Bars or rods, plates and sheets .... per 100 kin	14·60	—
	3. Wire and tubes	*ad val.* 20%	—
	4. Waste or old, fit only for remanufacturing	*ad val.* 10%	—
473	Solder ..... per 100 kin	5·20	—
474	Babbitt's metal and other anti-friction metals:		
	1. Ingots and slabs .....per 100 kin	4·80	—
	2. Waste or old, fit only for remanufacturing	*ad val.* 10%	—
475	Gilt or silvered metals:		
	1. Gilt wire..... per 100 kin	194·00	—
	2. Silvered wire..... ,,	81·60	—
	3. Other	*ad val.* 40%	—
476	Metals not otherwise provided for, and aforementioned metals having a form n.o.p.f.:		
	1. Ingots, slabs and grains	*ad val.* 10%	—
	2. Bars or rods (including those having such a shape as T, angle, &c.), plates, sheets, ribbons, bands, wire, pipes and tubes	*ad val.* 20%	—
	3. Wire rope and twisted wires	*ad val.* 25%	—
	4. Foils	*ad val.* 25%	—
	5. Waste or old, fit only for remanufacturing	*ad val.* 10%	—

GROUP XV.—METAL MANUFACTURES.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
477	Nails, rivets, screws, bolts, nuts and the like, excluding those made of, or combined or coated with precious metals:		
	1. Iron nails:		
	(A) Not coated with metals per 100 kin	1·25	—
	(B) Other ..... ,,	2·55	—
	2. Copper nails ..... ,,	15·60	—
	3. Iron screws..... ,,	4·55	—
	4. Brass screws and bronze screws per 100 kin	25·50	—
	5. Iron bolts, iron nuts and iron washers ..... per 100 kin	2·00	—
	6. Iron rivets..... ,,	1·40	—
	7. Iron dog spikes..... ,,	1·45	—
	8. Iron boot protectors.. ,,	5·60	—
	9. Other	*ad val.* 25%	—
478	Belt fasteners, n.o.p.f.:		
	1. Of Iron .....per 100 kin	9·00	—
	2. Other	*ad val.* 25%	—
479	Metal nets or nettings:		
	1. Woven:		
	(A) Of iron, galvanised or not per 100 kin	13·50	—
	(B) Of copper, brass or bronze, excluding endless per 100 kin	34·10	—
	(C) Other	*ad val.* 25%	—
	2. Other:		
	(A) Of iron, galvanised or not per 100 kin	3·70	—
	(B) Other	*ad val.* 30%	—
480	Rivetted iron tubes.....	*ad val.* 25%	—
481	Flexible tubes:		
	1. Of iron .....per 100 kin	13·90	—
	2. Other	*ad val.* 20%	—
482	Materials for railway construction, n.o.p.f.:		
	1. Rails .....per 100 kin	0·80	—
	2. Portable rails..... ,,	1·80	—
	3. Turntables and parts thereof ,,	2·55	—
	4. Fish plates, tie-plates and sleepers per 100 kin	1·10	—
	5. Other	*ad val.* 25%	—

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
483	Posts and other materials for suspending electric lines, n.o.p.f.:		
	1. Posts and parts thereof per 100 kin	1·85	—
	2. Other:		
	(A) Of iron ..... ,,	4·35	—
	(B) Other ..... ,,	14·00	—
481	Materials for construction of buildings, bridges, vessels, docks, &c., n.o.p.f. per 100 kin	1·90	—
485	Gas holders, tanks for liquid and parts thereof (of iron) .....per 100 kin	1·95	—
Ex 485	Iron cylinders for compressed gas per 100 kin	3·00	—
486	Insulated electric wires:		
	1. Armoured with metals:		
	(A) Submarine telegraphic or telephonic cables.....	Free	—
	(B) Other	—	—
	(A) Combined with indiarubber or gutta percha .... per 100 kin	11·00	—
	(B) Other ..... ,,	5·50	—
	2. Other:		
	(A) Flexible cords:		
	(a) Combined with silk.....	*ad val.* 25 %	—
	(b) Other .....per 100 kin	18·00	—
	(B) Other:		
	(a) Combined with india rubber or gutta-percha .....per 100 kin	14·50	—
	(b) Other	*ad val.* 25 %	—
487	Harpoons .....per 100 kin	13·80	—
488	Iron anchors..... ,,	1·95	—
489	Chains not otherwise provided for:		
	1. Made of, or combined or coated with precious metals	*ad val.* 50 %	—
	2. Other:		
	(A) Of iron:		
	(a) Gearing chains.....	*ad val.* 25 %	—
	(b) Other .....per 100 kin	2·00	—
	(B) Other	*ad val.* 30 %	—
490	Chain belting for machinery	*ad val.* 20 %	—
491	Chains for watches, spectacles, eye-glasses or other personal adornment:		
	1. Of gold or platinum	*ad val.* 50 %	—
	2. Gilt .....per kin	18·00	—
	3. Other.....	*ad val.* 50 %	—
492	Cocks and valves, excluding those made of, or combined or coated with precious metals:		
	1. Coated with base metals	*ad val.* 35 %	—
	2. Other:		
	(A) Of iron:		
	(a) Each weighing not more than 100 kilos. .....per 100 kin	8·00	—
	(b) Each weighing not more than 1,000 kilos. .....per 100 kin	6·95	—
	(c) Other	*ad val.* 25 %	—
	(B) Of brass or bronze..per 100 kin	25·80	—
	(C) Other	*ad val.* 30 %	—
493	Hinges, hat-hooks, and metal fittings for doors, windows, furnitures, &c.:		
	1. Made of, or combined or coated with precious metals	*ad val.* 50 %	—
	2. Coated with base metals	*ad val.* 35 %	—
	3. Other:		
	(A) Of iron .....per 100 kin	6·40	—
	(B) Of brass or bronze .. ,,	30·70	—
	(C) Other	*ad val.* 30 %	—
494	Locks and keys:		
	1. Made of, or combined or coated with precious metals	*ad val.* 50 %	—
	2. Coated with base metals	*ad val.* 35 %	—
	3. Other:		
	(A) Of iron .....per 100 kin	11·20	—
	(B) Of brass or bronze .. ,,	51·40	—
	(C) Other	*ad val.* 30 %	—
495	Platinum crucibles or dishes ....per kin	208·00	—
496	Mechanics' tools, agricultural implements and parts thereof, n. o. p. f.:		
	1. Anvils.....per 100 kin	2·55	—
	2. Hammers ..... ,,	4·00	—
	3. Wrenches ..... ,,	12·60	—
	4. Pipe cutters and ratchets ,,	15·90	—
	5. Tongs, nippers and pliers:		
	(A) Each weighing not more than 5 kilos. .....per 100 kin	22·10	—
	(B) Other	*ad val.* 20 %	—
	6. Vices .....per 100 kin	5·15	—
	7. Files having a length excluding the tangs:		
	(A) Not more than 10 centimetres per 100 kin	27·90	—
	(B) Not more than 20 centimetres per 100 kin	13·00	—
	(C) Not more than 30 centimetres per 100 kin	9·70	—
	(D) More than 30 centimetres per 100 kin	8·50	—
	8. Augers ..... ,,	12·50	—
	9. Stocks and dies, or screw plates (including boxes) per 100 kin	20·10	—
	10. Shovels and scoops:		
	(A) With handles ,,	4·10	—
	(B) Other ..... ,,	2·10	—
	11. Other	*ad val.* 20 %	—
497	Drills, bits, reamers, and screw taps, not having handles or frames.....	*ad val.* 20 %	—
498	Screw jacks ..... per 100 kin	7·80	—
499	Cutlery, not otherwise provided for:		
	1. Made of, or combined or coated with precious metals	*ad val.* 50 %	—
	2. Other:		
	(A) Pocket knives:		
	(a) With handles made of or combined with elephant's ivory, mother of pearl or tortoise shells, or enamelled..per 100 pieces	20·90	—
	(b) Other..... ,,	6·85	—
	(B) Table knives:		
	(a) With handles made of or combined with elephant's ivory, mother of pearl or tortoise shells, or enamelled per 100 pieces	47·40	—
	(b) Other ..... ,,	4·65	—
	(C) Razors:		
	(a) With handles .. ,,	22·80	—
	(b) Other	*ad val.* 40 %	—
	(D) Swords	*ad val.* 40 %	—
	(E) Other	*ad val.* 40 %	—
500	Table forks or spoons:		
	1. Made of, or combined or coated with precious metals	*ad val.* 50 %	—
	2. Other:		
	(A) Forks..... per 100 pieces	4·90	—
	(B) Spoons .... per 100 kin	50·20	—
501	Cork-screws ..... ,,	17·20	—
502	Capsules for bottles ....per 1,000 pieces	0·35	—
503	Crown corks .....per gross	0·10	—
504	Cartridge cases or shells, of metal per 100 kin	40·00	—
505	Sewing or knitting needles, and pins, excluding those for personal adornment:		
	1. Hand-sewing needles per 100 kin	50·50	—
	2. Sewing machine needles ,,	464·00	—
	3. Knitting machine needles ,,	180·00	—
	4. Other	*ad val.* 30 %	—
506	Pens:		
	1. Of gold.....	*ad val.* 50 %	—
	2. Other .....per gross	0·10	—
507	Copying presses .....per 100 kin	4 70	—
508	Call-bells, and alarm bells for vehicles per 100 kin	44·00	—
509	Air pumps for cycles per 100 pieces	13·50	—
510	Meat choppers ..... per 100 kin	12·60	—
511	Coffee mills..... ,,	13·50	—
512	Ice-cream freezers ..... ,,	13·00	—
513	Iron pans for tea roasting or caustic soda manufacturing .. per 100 kin	2·00	—
514	Stoves:		
	1. Of cast iron:		
	(A) Enamelled..... ,,	13·70	—
	(B) Other ..... ,,	13·40	—
	2. Other	*ad val.* 40 %	—
515	Radiators:		
	1. Of cast iron ..... per 100 kin	6·65	—
	2. Other	*ad val.* 40 %	—
516	Bedsteads and parts thereof per 100 kin	8·85	—
517	Safes and cash boxes	*ad val.* 40 %	—
518	Cash-registers, calculating machines, numbering machines, dating machines, check perforators and the like, and parts thereof.....	*ad val.* 25 %	—
519	Typewriters and parts thereof per 100 kin	94·00	—
520	Coins:		
	1. Of gold or silver.....	Free	—
	2. Other:		
	(A) Home currencies	Free	—
	(B) Other	*ad val.* 10 %	—
521	Manufactures of precious metals and metal manufactures combined or coated with precious metals, n.o.p.f.	*ad val.* 50 %	—
522	Manufactures of copper, brass or bronze, n.o.p.f.:		
	1. Coated with base metals	*ad val.* 40 %	—
	2. Other..... per 100 kin	48·00	—
523	Aluminium manufactures, n.o.p.f. per 100 kin	92·00	—
524	Iron manufactures, n.o.p.f.:		
	1. Enamelled ..... ,,	12·70	—
	2. Coated with base metals.....	*ad val.* 40 %	—
	3. Other:		
	(A) Cast:		
	(a) Each weighing not more than 5 kilos. ..... per 100 kin	9·60	—
	(b) Each weighing not more than 50 kilos. ..... per 100 kin	6·60	—
	(c) Other ..... ,,	4·50	—
	(B) Other:		
	(a) Each weighing not more than 5 kilos..... per 100 kin	12·00	—
	(b) Each weighing not more than 50 kilos. ..... per 100 kin	7·50	—
	(c) Other ..... ,,	5·00	—
525	Metal manufactures, n.o.p.f.	*ad val.* 40 %	—

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
	GROUP XVI.—CLOCKS, WATCHES, SCIENTIFIC INSTRUMENTS, FIRE-ARMS, VEHICLES, VESSELS AND MACHINERY.		
526	Watches:		
	1. With gold or platinum cases:		
	(A) Not exceeding 40 millimètres in diameter:		
	(a) Having cylinder escapements ..... per piece	10·50	—
	(b) Other ..... ,,	10·90	—
	(B) Other:		
	(a) Having cylinder escapements per piece	15·50	—
	(b) Other ..... ,,	15·90	—
	2. With silver or gilt cases:		
	(A) Not exceeding 40 millimètres in diameter:		
	(a) Having cylinder escapements ..... per piece	0·95	—
	(b) Other ..... ,,	1·35	—
	(B) Other:		
	(a) Having cylinder escapements per piece	1·10	—
	(b) Other ..... ,,	1·50	—
	3. Other:		
	(A) Having cylinder escapements per piece	0·70	—
	(B) Other ..... ,,	1·10	—
527	Parts of watches:		
	1. Cases, including those having glasses:		
	(A) Of gold or platinum:		
	(a) Not exceeding 40 millimetres in diameter..... per piece	10·00	—
	(b) Other ..... ,,	15·00	—
	(B) Of silver, or gilt:		
	(a) Not exceeding 40 millimetres in diameter..... per piece	0·45	—
	(b) Other ..... ,,	0·60	—
	(C) Other ..... ,,	0·20	—
	2. Movements, including those having dials and hands:		
	(A) Having cylinder escapements per piece	0·50	—
	(B) Other ..... ,,	0·90	—
	3. Springs..... per 100 pieces	0·60	—
	4. Hair springs ..... ,,	0·35	—
	5. Dials..... ,,	1·20	—
	6. Watch glasses ..... per 100 kin	58·80	—
	7. Jewels for movements	*ad val.* 15 %	—
	8. Other:		
	(a) Of gold or platinum	*ad val.* 50 %	—
	(b) Other	*ad val.* 40 %	—
528	Standing or hanging clocks.....	*ad val.* 40 %	—
529	Watchman's clocks and other time-recording clocks	*ad val.* 30 %	—
530	Parts of standing or hanging clocks, of towers clocks or other time-recording clocks:		
	1. Movements:		
	(A) For watchman's clocks or other time-recording clocks.....	*ad val.* 30 %	—
	(B) Other:		
	(a) Each weighing not more than 1 kilo.....per 100 kin	78·40	—
	(b) Each weighing not more than 10 kilos. .....per 100 kin	45·90	—
	(c) Other	*ad val.* 40 %	—
	2. Springs ..... per 100 kin	12·60	—
	3. Hair springs .....per kin	1·60	—
	4. Other	*ad val.* 40 %	—
531	Chronometers and parts thereof, excluding those for pocket use.....	*ad val.* 20 %	—
532	Mariners' compasses and parts thereof..	*ad val.* 20 %	—
533	Binoculars and monoculars:		
	1. With prisms ..... per kin	15·00	10·00 F
	2. Other ..... ,,	3·00	2·50 F
534	Telescopes:		
	1. Each weighing not more than 1 kilo..... per 100 kin	102·00	—
	2. Other	*ad val.* 20 %	—
535	Microscopes and parts thereof	*ad val.* 20 %	—
536	Straight rules, squares, measuring tapes, wire gauges, screw pitch gauges, thickness gauges, micrometers, protractors, calipers, dividers, levels and the like:		
	1. Of wood..... per 100 kin	40·80	—
	2. Of metal..... ,,	69·70	—
	3. Of tissues:		
	(A) In cases..... ,,	69·30	—
	(B) Other..... ,,	47·80	—
	4. Other.....	*ad val.* 20 %	—
537	Balances, with weights or not:		
	1. Platform balances:		
	(A) Each weighing not more than 40 kilos..... per 100 kin	12·00	—
	(B) Each weighing not more than 450 kilos ..... per 100 kin	7·50	—
	(C) Other..... ,,	5·15	—
	2. Other	*ad val.* 20 %	—
538	Parts of balances and weights	*ad val.* 20 %	—
539	Gas meters:		
	1. Each weighing not more than 10 kilos. .....per 100 kin	22·00	—
	2. Each weighing not more than 500 kilos. .....per 100 kin	18·00	—
	3. Each weighing not more than 1,000 kilos. .....per 100 kin	10·00	—
	4. Each weighing not more than 10,000 kilos. .....per 100 kin	6·00	—
	5. Other ..... ,, ,,	4·00	—
540	Water meters:		
	1. Each weighing not more than 10 kilos. .....per 100 kin	33·00	—
	2. Each weighing not more than 50 kilos. .....per 100 kin	19·60	—
	3. Each weighing not more than 100 kilos.....per 100 kin	14·00	—
	4. Other ..... ,, ,,	7·00	—
541	Thermometers		
	1. Clinical thermometers, in case or not (including cases) .. per 100 kin	116·00	—
	2. Other	*ad val.* 20 %	—
542	Barometers:		
	1. Barographs.....	*ad val.* 20 %	—
	2. Aneroid barometers....per 100 kin	63·40	—
	3. Other	*ad val.* 20 %	—
543	Ampere-meters and voltmeters per 100 kin	62·50	—
544	Wattmeters ..... ,,	39·90	—
545	Pressure gauges, including vacuum gauges ..... per 100 kin	46·40	—
546	Tachometers, ship's logs, steam-engine indicators, anemometers, dynamometers, cyclometers, pedometers and the like	*ad val.* 20 %	—
547	Electric batteries:		
	1. Accumulators	*ad val.* 20 %	—
	2. Dry batteries .....per 100 kin	13·80	—
	3. Other	*ad val.* 25 %	—
548	Parts of electric batteries, excluding carbon for electrical use:		
	1. Electrodes	*ad val.* 20 %	—
	2. Other.....	*ad val.* 25 %	—
549	Surgical or orthopedic instruments and parts thereof, n.o.p.f.....	*ad val* 20 %	—
550	Drawing or surveying instruments and parts thereof, n.o.p.f.....	*ad val.* 20 %	—
551	Philosophical instruments and parts thereof, n.o p.f.	*ad val.* 20 %	—
552	Magic lanterns, cinematographs or kinetoscopes, and parts thereof	*ad val.* 50 %	—
553	Photographic instruments	*ad val.* 50 %	—
554	Parts of photographic instruments:		
	1. Lenses	*ad val.* 30 %	—
	2. Other	*ad val.* 50 %	—
555	Phonographs, gramophones and other talking machines.....	*ad val.* 50 %	—
556	Parts and accessories of phonographs, gramophones and other talking machines:		
	1. Discs or cylinders for music:		
	(A) With music recorded thereon.. per 100 kin	74·30	—
	(B) Other..... ,,	57·40	—
	2. Other	*ad val.* 50 %	—
557	Musical instruments:		
	1. Pianos ..... per 100 kin	34·40	—
	2. Organs..... ,,	23·10	—
	3. Accordions..... ,,	30·00	—
	4. Other	*ad val.* 40 %	—
558	Parts and accessories of musical instruments:		
	1. Organ reeds ..... per 100 kin	28·00	—
	2. Piano pins for winding wire ..... ,,	3·00	—
	3. Other	*ad val.* 40 %	—
559	Telegraphic and telephonic instruments and parts thereof, n.o.p.f.....	*ad val.* 20 %	—
560	Fire-arms and parts thereof:		
	1. Rifles and sporting guns per piece	7·40	—
	2. Pistols or revolvers .. ,,	1·40	—
	3. Other.....	*ad val.* 40 %	—
561	Railway carriages and other vehicles, running on rails, n.o.p.f.	*ad val.* 30 %	—
562	Parts of locomotives, tenders and other vehicles, running on rails, n.o.p.f.:		
	1. Wheels and axles:		
	(A) For locomotives..per 100 kin	2·40	—
	(B) Other ..... ,,	1·50	—
	2. Tyres ..... ,,	1.50	—
	3. Buffers and springs.... ,,	3·00	—
	4. Controllers for electric cars ..... ,,	8·00	—
	5. Other.....	*ad val.* 20 %	—
563	Automobiles.....	*ad val.* 50 %	35 % F
564	Parts of automobiles, excluding motive machinery.....	*ad val.* 30 %	25 % F
565	Cycles:		
	1. With motive machinery.. per piece	93·60	—
	2. Other ..... ,,	16·00	—
566	Parts of cycles, excluding motive machinery:		
	1. Tyres ..... per 100 kin	114·00	—
	2. Rims, spokes, nipples and mud guards ..... per 100 kin	18·10	—
	3. Handle bars, saddles, pedals, chains, sprocket-wheels, hubs (excluding those with brake) and roller brakes ..... per 100 kin	31·40	—
	4. Coaster brakes, gear-cases, free wheels and valves.... per 100 kin	97·10	—
	5. Other.....	*ad val.* 40 %	—
567	Vehicles, and parts thereof, n.o.p.f.	*ad val.* 40 %	—

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
568	Vessels:		
	1. Propelled by mechanical power or sails, excluding those whose capacity is not to be measured by tonnage:		
	(A) Not exceeding 10 years of ship's age ..... per gross ton	15·00	—
	(B) Other ..... ,,	10·00	—
	2. Other ..... *ad val.* 15 %		—
569	Steam boilers ..... per 100 kin	3·70	—
570	Parts and accessories of steam boilers, n.o.p.f.:		
	1. Mechanical stokers .. per 100 kin	4·25	—
	2. Flanged boiler plates, and corrugated boiler furnace tubes per 100 kin	2·45	—
	3. Other ..... *ad val.* 25 %		—
571	Fuel economizers ..... per 100 kin	1·60	—
572	Feed water-heaters ..... ,,	7·10	—
573	Locomotives and tenders running on rails:		
	1. Locomotives:		
	(A) Propelled by steam power per 100 kin	7·60	—
	(B) Other ..... ,,	9·20	—
	2. Tenders ..... *ad val.* 20 %		—
574	Steam locomotives not running on rails, portable steam engines and steam road rollers ..... per 100 kin	5·20	—
575	Steam turbines ..... *ad val.* 20 %		—
576	Steam engines, n.o.p.f.:		
	1. Each weighing not more than 250 kilos ..... per 100 kin	16·00	—
	2. Each weighing not more than 1,000 kilos ..... per 100 kin	9.00	—
	3. Each weighing not more than 5,000 kilos ..... per 100 kin	8·00	—
	4. Each weighing not more than 50,000 kilos ..... per 100 kin	6·00	—
	5. Each weighing not more than 100,000 kilos ..... per 100 kin	4·40	—
	6. Other ..... ,,	4·00	—
577	Gas engines, petroleum engines and hot-air engines:		
	1. Each weighing not more than 100 kilos ..... per 100 kin	30·00	—
	2. Each weighing not more than 250 kilos ..... per 100 kin	20·00	—
	3. Each weighing not more than 1,000 kilos ..... per 100 kin	9·00	—
	4. Each weighing not more than 2,500 kilos ..... per 100 kin	7·00	—
	5. Other ..... ,,	5·00	
Ex 577	Gas engines, petroleum engines and hot-air engines:		
	Each weighing not more than 5,000 kilos ..... per 100 kin	—	5·00 G
	Each weighing not more than 50,000 kilos ..... per 100 kin	—	4·50 G
	Each weighing not more than 100,000 kilos ..... per 100 kin	—	4·00 G
	Each weighing more than 100,000 kilos ..... per 100 kin	—	3·50 G
578	Water turbines and Pelton wheels:		
	1. Each weighing not more than 500 kilos ..... per 100 kin	26·00	—
	2. Each weighing not more than 1,000 kilos ..... per 100 kin	9·00	—
	3. Each weighing not more than 5,000 kilos ..... per 100 kin	8·00	—
	4. Each weighing not more than 10,000 kilos ..... per 100 kin	7·00	—
	5. Other ..... ,,	5·40	—
579	Dynamos, electric motors, transformers, converters and armatures:		
	1. Each weighing not more than 25 kilos ..... per 100 kin	26·00	—
	2. Each weighing not more than 50 kilos ..... per 100 kin	16·00	—
	3. Each weighing not more than 100 kilos ..... per 100 kin	14·00	—
	4. Each weighing not more than 250 kilos ..... per 100 kin	13·00	—
	5. Each weighing not more than 500 kilos ..... per 100 kin	12·00	—
	6. Each weighing not more than 1,000 kilos ..... per 100 kin	10·00	—
	7. Each weighing not more than 5,000 kilos ..... per 100 kin	9·00	—
	8. Other ..... ,,	7·00	—
580	Dynamos combined with motive machinery:		
	1. Combined with steam turbines .. *ad val.* 20%		—
	2. Combined with steam engines:		
	(A) Each weighing not more than 250 kilos ..... per 100 kin	15·20	—
	(B) Each weighing not more than 500 kilos ..... per 100 kin	10·60	—
	(C) Each weighing not more than 1,000 kilos ..... per 100 kin	10·20	—
	(D) Each weighing not more than 2,500 kilos ..... per 100 kin	8·80	—
	(E) Each weighing not more than 5,000 kilos ..... per 100 kin	8·40	—
	(F) Each weighing not more than 10,000 kilos ..... per 100 kin	7·20	—
	(G) Each weighing not more than 50,000 kilos ..... per 100 kin	6·40	—
	(H) Each weighing not more than 100,000 kilos ..... per 100 kin	5·40	—
	(I) Other ..... ,,	5·20	—
	3. Combined with gas engines, petroleum engines or hot-air engines:		
	(A) Each weighing not more than 250 kilos ..... per 100 kin	17·60	—
	(B) Each weighing not more than 500 kilos ..... per 100 kin	10·60	—
	(C) Each weighing not more than 1,000 kilos ..... per 100 kin	10·20	—
	(D) Each weighing not more than 2,500 kilos ..... per 100 kin	8.20	—
	(E) Each weighing not more than 5,000 kilos ..... per 100 kin	6.60	—
	(F) Other ..... ,,	5·80	—
	Combined with gas engines, petroleum engines or hot-air engines:		
	Each weighing more than 10,000 up to 50,000 kilos ..... per 100 kin	—	5·50 G
	Each weighing more than 50,000 up to 100,000 kilos ..... per 100 kin	—	5·20 G
	Each weighing more than 100,000 kilos ..... per 100 kin	—	4·90 G
	4. Other ..... *ad val.* 20%		—
581	Motive machinery, n.o.p.f. ..... *ad val.* 20%		—
582	Blocks and chain blocks:		
	1. Of wood ..... *ad val.* 30%		—
	2. Other:		
	(A) Each weighing not more than 5 kilos ..... *ad val.* 30%		—
	(B) Other ..... per 100 kin	5·50	—
583	Cranes:		
	1. Combined with motive machinery per 100 kin	4·20	—
	2. Other ..... ,,	3·90	—
584	Capstans, winches, windlasses and other winding machines, n.o.p.f.:		
	1. Combined with motive machinery:		
	(A) Each weighing not more than 1,000 kilos ..... per 100 kin	8·00	—
	(B) Each weighing not more than 5,000 kilos ..... per 100 kin	6·00	—
	(C) Other ..... ,,	5·00	—
	2. Other ..... ,,	3·85	—
585	Dredging machines:		
	1. Not framed ..... ,,	5·00	—
	2. Other ..... *ad val.* 20%		—
586	Power hammers:		
	1. Steam operated:		
	(A) Each weighing not more than 10,000 kilos ..... per 100 kin	3·65	—
	(B) Other ..... ,,	2·10	—
	2. Other ..... *ad val.* 20%		—
587	Air compressors, ammonia compressors, and other gas compressors. per 100 kin	7·10	—
588	Sewing machines:		
	1. Without stands, including tops of sewing machines ..... per 100 kin	16·30	—
	2. Other ..... ,,	11·10	—
589	Parts and accessories of sewing machines, excluding needles:		
	1. Of cast iron ..... per 100 kin	6·70	—
	2. Other ..... *ad val.* 25%		—
590	Diving apparatus and parts thereof:		
	1. Diving dresses ..... per piece	15·00	—
	2. Other ..... *ad val.* 20%		—
591	Pumps, n.o.p.f.:		
	1. Of iron:		
	(A) Each weighing not more than 100 kilos ..... per 100 kin	12·00	—
	(B) Each weighing not more than 500 kilos ..... per 100 kin	9·00	—
	(C) Each weighing not more than 5,000 kilos ..... per 100 kin	8·00	—
	(D) Each weighing not more than 10,000 kilos ..... per 100 kin	7·00	—
	(E) Each weighing not more than 50,000 kilos ..... per 100 kin	6·00	—
	(F) Other ..... ,,	4·60	—
	2. Other ..... *ad val.* 20%		—
592	Injectors and ejectors:		
	1. Of iron ..... per 100 kin	9·00	—
	2. Other ..... ,,	58·60	—
593	Blowing machines ..... *ad val.* 20%		—
594	Hydraulic presses:		
	1. Each weighing not more than 500 kilos ..... per 100 kin	9·00	—
	2. Each weighing not more than 1,000 kilos ..... per 100 kin	8·00	—
	3. Each weighing not more than 5,000 kilos ..... per 100 kin	7·00	—
	4. Each weighing not more than 50,000 kilos ..... per 100 kin	5·00	—
	5. Other ..... ,,	4·00	—
595	Pneumatic tools ..... ,,	52·30	—
596	Metal or wood working machinery, n.o.p.f., including rolling machines, drawing machines, nail making machines, moulding machines, flanging machines, bending machines, rivetting machines, &c.:		
	1. Each weighing not more than 25 kilos ..... per 100 kin	37·50	—

GROUP XVI.—CLOCKS, WATCHES, SCIENTIFIC INSTRUMENTS, &c.—con.

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
	2. Each weighing not more than 50 kilos. .....per 100 kin	22·50	—
	3. Each weighing not more than 100 kilos. .....per 100 kin	14·30	—
	4. Each weighing not more than 250 kilos. .....per 100 kin	12·80	—
	5. Each weighing not more than 500 kilos. .....per 100 kin	11·30	—
	6. Each weighing not more than 1,000 kilos. .....per 100 kin	9·80	—
	7. Each weighing not more than 2,500 kilos. .....per 100 kin	6·80	—
	8. Each weighing not more than 5,000 kilos. .....per 100 kin	6·00	—
	9. Each weighing not more than 50,000 kilos. .....per 100 kin	3·80	—
	10. Other ..... ,,	3·50	—
597	Spinning machines, preparatory machines for spinning or weaving, and yarn finishing or twisting machines, including ginning machines, scouring machines, bundling machines, &c. per 100 kin	4·15	—
598	Weaving looms:		
	1. Of metal ..... ,,	2·40	—
	2. Other	*ad val.* 15%	—
599	Tissue finishing machines ..per 100 kin	4·80	—
600	Knitting machines:		
	1. Each weighing not more than 500 kilos. .....per 100 kin	24·00	12·00 F
	2. Other ..... ,,	12·00	—
601	Yarn or tissue dyeing machines, including yarn or tissue printing machines, and yarn or tissue bleaching or mercerizing machines	*ad val.* 15%	—
602	Paper making machines and preparatory machines for paper making and cane mills, juice heaters, juice air-stirrers, juice filtering machines, gas ovens for clarifying juice, juice evaporators, vacuum pans, crystallizers, condensers and accessory air pumps, centrifugal machines and accessory hydraulic pumps, sugar dryers and animal charcoal reviving kilns for sugar manufacturing	*ad val.* 15%	—
603	Printing machines:		
	1. Each weighing not more than 250 kilos.	*ad val.* 20%	—
	2. Other.....per 100 kin	5·90	—
604	Machinery, n.o.p.f.	*ad val.* 20%	—
605	Parts of machinery, n.o.p.f.:		
	1. Iron wheels:		
	(A) Toothed wheels ..per 100 kin	6·40	—
	(B) Other ..... ,,	5·40	—
	2. Rollers:		
	(A) Of iron:		
	(A-1) Carved.....	*ad val.* 20%	—
	(A-2) Other:		
	(*a*) Each weighing not more than 5 kilos. per 100 kin	10·70	—
	(*b*) Each weighing not more than 100 kilos. per 100 kin	9·50	—
	(*c*) Each weighing not more than 1,000 kilos. per 100 kin	5·80	—
	(*d*) Other ..... ,,	4·30	—
	(B) Of copper, brass or bronze:		
	(*a*) Carved .....per 100 kin	22·20	—
	(*b*) Other ..... ,,	10·90	—
	(C) Covered with copper, brass or bronze	*ad val.* 20%	—
	(D) Other	*ad val.* 20%	—
	3. Milling cutters and gear cutters per 100 kin	130·00	—
	4. Saws for machinery .... ,,	11·10	—
	5. Iron spindles or fliers for spinning or yarn twisting .....per 100 kin	20·60	—
	6. Travellers for spinning or yarn twisting:		
	(A) Of iron (including inner packings) .....per 100 kin	28·40	—
	(B) Other (including inner packings) .....per 100 kin	43·90	—
	7. Bobbins for spinning or yarn twisting:		
	(A) Of wood.....per 100 kin	11·30	—
	(B) Other	*ad val.* 20%	—
	8. Card cans:		
	(A) Of metal .....per 100 kin	4·10	—
	(B) Other	*ad val.* 20%	—
	9. Card clothing:		
	(A) Combined with leather per 100 kin	28·00	—
	(B) Other ..... ,,	24·80	—
	10. Shuttles ..... ,,	12·80	—
	11. Reeds of metal ..... ,,	12·50	—
	12. Endless felts for paper making per 100 kin	45·00	—
	13. Endless metal nets for paper making per 100 kin	25·60	—
	14. Parts of steam turbines	*ad val.* 15%	—
	15. Other	*ad val.* 20%	—

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty Yen
	GROUP XVII.—MISCELLANEOUS ARTICLES.		
606	Copra	Free	—
607	*Funori* (*Gloiopeltis*), *sekkasai* (*Gelidium corneum*) and Irish moss.....	,,	—
608	Straw, Panama straw, palm leaves, rushes, reeds, vines, willow wickers and the like:		
	1. Bleached, dyed or coloured.....	*ad val.* 10%	—
	2. Other.....	*ad val.* 5%	—
609	Rattan:		
	1. Unsplit..	Free	—
	2. Other.... .....per 100 kin	1·50	—
610	Bamboo	*ad val.* 20%	—
611	Cork and cork manufactures:		
	1. Bark	Free	—
	2. Sheets	*ad val.* 10%	—
	3. Stoppers and rings:		
	(A) Wholly of cork ..per 100 kin	9·30	—
	(B) Other	*ad val.* 40%	—
	4. Waste and old	Free	—
	5. Other.....	*ad val.* 20%	—
612	Wood:		
	1. Cut, sawn or split, simply:		
	(A) *Kwarin, tagayasan* (*Barycylum rufum, Lour*), *tsuge* or boxwood, red or rosewood, red sandal wood and ebony wood..per 100 kin	0·50	—
	(B) Lignum vitæ	Free	—
	(C) Teak .....per cubic metre	4·20	—
	(D) Mahogany.....	*ad val.* 10%	—
	(E) Oak	*ad val.* 5%	—
	(F) Pine, fir, and cedar:		
	(F-1) Cedar, not exceeding 20 cm. in length, 7 cm. in width, and 7 mm. in thickness.....	Free	—
	(F-2) Other:		
	(*a*) Not exceeding 65 mm. in thickness ....per cubic metre	3·10	—
	(*b*) Other .... ,, ,,	1·80	—
	(G) *Kiri* (*Paulownia tomentosa* or *Paulownia Fortunei*)..per 100 kin	0·90	—
	(H) *Shurochiku* (*Rhapis flabelliformis*) .....per 100 kin	1·50	—
	(I) Other	*ad val.* 15%	—
	2. Other:		
	(A) Wood shavings	*ad val.* 25%	—
	(B) Wood flocks	*ad val.* 20%	—
	(C) Other	*ad val* 25%	—
613	Wood pith, in sheet or not	*ad val.* 25%	—
614	Filter mass of vegetable matter per 100 kin	6·80	—
615	Firewood	*ad val.* 10%	—
616	Charcoal	*ad val.* 15%	—
617	Animal charcoal:		
	Dust which is capable of being passed through a 1·25 millimetre mesh screen.....	Free	—
	Other .....per 100 kin	0·40	—
618	Filaments for incandescent electric lamps	*ad val.* 20%	—
619	Carbon for electrical use, n.o.p.f. per 100 kin	8·30	—
620	Sparteries	*ad val.* 30%	—
621	Plaits of straw or wood shaving, pure or mixed with one another:		
	1. Straw plaits:		
	(A) Not exceeding 6·5 millimetres in width .....per 100 kin	102·00	—
	(B) Not exceeding 10 millimetres in width .....per 100 kin	17·40	—
	(C) Other ..... ,,	7·65	—
	2. Other	*ad val.* 30%	—
622	Mats or mattings, made of vegetable materials excluding textile fibres:		
	1. For packing	Free	—
	2. Other:		
	(A) Of rush .....per 100 kin	3·20	—
	(B) Of coir:		
	(*a*) Mattings .. ,,	7·40	—
	(*b*) Other ..... ,,	8·75	—
	(C) Other	*ad val.* 35%	—
623	Manufactures of straw, Panama straw, palm leaves, rushes, reeds, bamboo, rattan, vines, willow wickers, or the like, n.o.p.f.....	*ad val.* 40%	—
624	Umbrella sticks, walking sticks, whips and their handles:		
	1. Made of or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells	*ad val.* 50%	—
	2. Other	*ad val.* 40%	—
625	Umbrellas and parasols:		
	1. Wholly or partly of silk	*ad val.* 50%	—
	2. Other.....	*ad val.* 40%	—
626	Wood manufactures, n.o.p.f.:		
	1. Combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells	*ad val.* 50%	—

Nos.	Articles.	General Tariff Rates of Duty. Yen.	Conventional Tariff Rates of Duty. Yen.
	2. Other:		
	(A) Of *Kwarin, tagayasan (Baryxylum rufum, Lour), tsuge* or box wood, red or rosewood, red sandal wood and ebony wood ..per 100 kin.	13·10	—
	(B) Other:		
	(*a*) Picture frames and mouldings per 100 kin	8·10	—
	(*b*) Bent wood chairs with rattan seat.....per 100 kin	13·70	—
	(*c*) Pipes and tubes.....	*ad val.* 25%	—
	(*d*) Nails	*ad val.* 25%	—
	(*e*) Other	*ad val.* 40%	—
627	Tarred felts, tarred paper, and the like, coated with tar, asphalt, gum resin, &c. and being used for roofing, ship's bottom sheathing, &c ....per 100 kin	2·25	—
628	Boiler felts	*ad val.* 20%	—
629	Manufactures of india rubber or gutta percha, n.o.p.f.:		
	1. India rubber solution (including receptacles) .....per 100 kin	18·10	—
	2. India rubber paste, reclaimed india rubber and other unvulcanized indiarubber	*ad val.* 20%	—
	3. Dental rubber .....per 100 kin	75·80	—
	4. Other:		
	(A) Soft:		
	(A-1) In lumps	*ad val.* 20%	—
	(A-2) Rods and cords:		
	(*a*) Combined with metal, tissues, yarns, threads, cords, or fibres per 100 kin	8·65	—
	(*b*) Other	*ad val.* 20%	—
	(A-3) Plates and sheets:		
	(*a*) Combined with metal, tissues, yarns, threads, cords, or fibres per 100 kin	7·40	—
	(*b*) Other:		
	(*b*-1) Not exceeding 1mm. in thickness per 100 kin	95·60	—
	(*b*-2) Other .. ,,	50·30	—
	(A-4) Tubes:		
	(*a*) Armoured with metal, inside or outside per 100kin	15·30	—
	(*b*) Other:		
	(*b*-1) Combined with tissues, yarns, threads, cords, or fibres, or with metal insertion per 100 kin	13·80	—
	(*b*-2) Other .. ,,	93·20	—
	(A-5) Belts and belting for machinery.....per 100 kin	22·20	—
	(A-6) Threads, strips, bands, rings and washers:		
	(*a*) Combined with metal, tissues, yarns, threads, cords, or fibres per 100 kin	15·30	—
	(*b*) Other ..... ,,	55·60	—
	(A-7) Erasers ..... ,,	24·90	—
	(A-8) Water bottles ,,	48·50	—
	(A-9) Teats (including inner packings) .....per 100 kin	132·00	—
	(A-10) Mats and mattings	*ad val.* 30%	—
	(A-11) Other.....	*ad val.* 40%	—
	(B) Other:		
	(B.1) In lumps, bars or rods, plates and sheets..per 100 kin	35·40	—
	(B-2) Tubes ..... ,,	38·90	—
	(B-3) Rings and washers ,,	43·70	—
	(B-4) Combs (including inner packings) .....per 100 kin	157·00	—
	(B-5) Other	*ad val.* 40%	—
630	Waste or old india rubber and gutta percha, fit only for re-manufacturing	Free	—
631	Hard fibres (rods, plates, sheets, tubes, &c.) .....per 100 kin	11·40	—
632	Celluloid and manufactures thereof, n.o.p.f.:		
	1. In lumps, bands, bars or rods, plates, sheets, tubes, &c. per 100 kin	42·50	—
	2. Combs (including inner packings) ..... per 100 kin	63·60	—
	3. Other.....	*ad val.* 40%	—
633	Galalith and manufactures thereof, n.o.p.f.:		
	1. In lumps, bands, bars or rods, plates, sheets, tubes, &c. per 100 kin	29·60	—
	2. Other	*ad val.* 40%	—
634	Brushes and brooms:		
	1. Combined with precious metals, metals coated with precious metals, elephant's ivory, or tortoise shells	*ad val.* 50%	—
	2. Other	*ad val.* 40%	—
635	Lamps, lanterns and parts thereof:		
	1. Safety lamps .....per 100 pieces	73·00	—
	2. Side light lamps	*ad val.* 30%	—
	3. Incandescent electric lamps:		
	(A) With carbon filaments:		
	(*a*) Not exceeding 32 candle power.....per 100 pieces	8·90	—
	(*b*) Other ..... ,,	21·00	—
	(B) Other	*ad val.* 40%	—
	4. Sockets and shade holders per 100kin	64·60	—
	5. Gas mantles .....per 100 pieces	6·30	—
	6. Other	*ad val.* 40%	—
636	Films for photograph:		
	1. Sensitized (including inner packings) .....per kin	1·00	
	2. Developed (including inner packings .....per kin	8·25	—
	3. Other	*ad val.* 40%	—
637	Gelatin paper	*ad val.* 30%	—
638	Artificial flowers, including imitation leaves, imitation fruits, &c., and parts thereof	*ad val.* 50%	—
639	Toilet cases	*ad val.* 50%	—
640	Articles for billiards, tennis, cricket, chess, and other games, and accessories thereof	*ad val.* 50%	—
641	Toys	*ad val.* 50%	—
642	Models	Free	
643	Fodder for cattle:		
	1. Hay .....per 100 kin	0·18	—
	2. Other	*ad val.* 5%	—
644	Wheat bran .....per 100 kin	0·30	—
645	Rice bran ..... ,,	0·06	—
646	Manures, including oil cakes, uneatable dried fish, bone dust, dried blood, bone ashes, guano, super-phosphate of lime, &c.	Free	—
647	Articles, not otherwise provided for:		
	1. Raw	*ad val.* 10%	—
	2. Other:		
	(A) Combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells	*ad val.* 50%	—
	(B) Other	*ad val.* 40%	—

NOTE.—The unit of the rates of specific duty is *yen*.

APPENDIX.

Supplementary Explanations on Certain Points.
(Treaty with Great Britain)

The following explanations were also given by the Japanese Ambassador with regard to certain items and notes of the new Statutory Tariff of Japan:

1. Those cotton tissues which are known in the trade as "scoured" or "washed" tissues will not be dutiable as "bleached tissues" so long as natural colour is retained.

2. Note 4 of Group IX. of the Japanese Tariff is intended to apply to the counting of threads constituting such tissues as have figures, stripes or other designs. In case the number of threads is unequal in different parts of one piece, owing to imperfections in weaving, the mean of the number of threads in several parts of the tissue will be taken for the purpose of tariff classification. Fractions of threads, that is, threads which touch one of the sides of the counting-glass along its whole length will not be counted.

3. "Elementary threads" in Note 4 means single threads—for instance, a two-fold yarn would be counted as two threads, and not as one thread—and does not mean those particular threads in the body or bulk of the cloth which are commonly known in England as "elementary threads." Consequently, in counting threads in tissues which have a design or border, the "elementary threads" would be counted wherever they happen to be most numerous, whether it be in the design or border or in the body of the tissue.

As regards Note 5, the correct interpretation is that a figured tissue, such as would pay duty under No. 298 (8), is one which has a design or repeat constituted by interlacing more than twenty warp threads with more than twenty woof threads. For the purpose of counting the said threads, twisted yarns consisting of two or more single yarns, or yarns put together to act as one, would be counted as one thread. It is clear, however, that this method of counting will only be used in ascertaining whether a tissue should pay duty as a figured tissue or not, and not for the purpose of counting threads as set forth in Note 4.

4. The term "iron" in No. 462 of the new Japanese Customs Tariff includes both iron and steel.

5. Caustic soda produced on a manufacturing scale and being the ordinary caustic soda of commerce, such as that styled 60%, 70%, and 76–77%, will not be classed as refined, and will be subject to duty under Tariff No. 163 (2).

Explanations on Certain Points.
(Treaty with Germany.)

As regards Group IX of the Japanese Statutory Tariff: "The quality the selvages is not taken into consideration in assessing duty, save in cases when they are expressly made for the purpose of ornamenting the main tissue."

As regards Group XVI of the Japanese Statutory Tariff: "In case all the parts of an unfitted machine are imported at the same time, the aggregate import duties to which they are liable are not to be higher than the import duty to which the fitted machine would be subject.

"In case all the parts are not imported at the same time for the convenience of the shipment, the said rule shall apply, provided proof be furnished that such parts when put together make up one and the same machine."

As regards No. 580 of the Japanese Statutory Tariff: "Dynamos combined with motive machinery, if imported separately are to be dutiable, at the option of the importer, at the rates laid down for separate machines."

DRAWBACKS.

Article IX. of the Customs Tariff Law provides for the refund of the whole or part of the duty levied on the raw material used in the manufacture of goods for export.

The following schedule, showing the drawback rates allowed by the Japanese Government, is based on the Imperial Ordinance No. 265 of September 28, 1906, as amended by the Imperial Ordinance No. 197 of July 13, 1911. In the case of specific drawback rates allowed on sugar and oils of soy beans, seeds of *Perilla ocimoides*, and rapeseed the rates are based on

the quantities of raw material employed in the manufacture of the finished products exported; in the case of all other articles the drawback rates are calculated on the quantities of raw material actually contained in the finished products exported. For *ad valorem* rates the value is calculated from the duty levied upon the importation of the raw material actually contained in the finished products exported. No domestic raw materials may be used in the manufacture of oils of soy beans, seeds of *Perilla ocimoides*, or rapeseed, on which a drawback allowance for imported raw material is claimed; similarly in the case of refined sugar, domestic raw materials may be used only after the permission of the proper authorities has been obtained.

Application for the refunding of duty on imported raw materials must be made at the custom house through which the manufactured article has been exported. Application for drawback allowances on the raw materials included in Class II. must be made within the following time limits: For materials included under No. 1, one year; under Nos. 2—7, two years; under No. 8, three years. In the case of the material included under No. 8 the time limit may be extended for another year if the proper authorities should consider it necessary to do so.

The new schedule went into effect July 17, 1911. In the case of articles included under Class I., exported before June 30, 1912, the drawback rates are to be calculated in accordance with the schedule of September 28, 1906. In the case of raw materials included under Class II., imported before the new schedule went into effect, the drawback allowance is to be based on the old schedule, and no duty is to be refunded for raw materials not included in the old schedule. The refund of duty on imported olive oil used for preserving fish shall be made in accordance with the old schedule, provided authorisation for the use of such oil had been obtained from the proper authorities prior to the date on which the present ordinance went into effect.

Articles subject to Drawback.	Raw materials on which Drawback is based.	Amount of Drawback in Yen.
	CLASS I.	
1 Looking glasses ..	Plate and sheet glass, neither coloured nor stained, with a flat surface, more than 4 mm. in thickness:	
	Not exceeding 1,000 sq. cm. each.... per 100 sq. meters	56·30
	Exceeding 1,000 sq. cm. each..... per 100 sq. meters	142·00
2 Umbrellas and umbrella frames	Cotton fabrics, dyed or printed, dutiable under No. 298 (8) C and (9) C, weighing not more than 20 kilos per 100 sq. meters, and having in a square of 5 mm. side, in warp and weft:	
	More than 27 but not more than 35 threads.....per 100 kin	18·30
	More than 35 but not more than 43 threads .....per 100 kin	22·00
	More than 43 threads .... ,,	25·80
	Steel wire, not coated with metal, more than 1·5 mm. in diameter ..per 100 kin	1·00
	Steel ribbons ..... ,,	1·50
	Iron and steel plates and sheets, not coated with metal, neither checkered nor corrugated, not exceeding 0·7 mm. in thickness .....per 100 kin	0·30
3 Standing or wall clocks	Iron wire, not coated with metal:	
	Not exceeding 1·5 mm. in diameter.... per 100 kin	1·15
	Exceeding 1·5 mm. in diameter ,,	1·00
	Steel ribbons..... ,,	1·50
	Zinc plates and sheets, not nickel plated, enamelled, varnished or lacquered, more than 0·25 mm. in thickness..per 100 kin	2·20
	Musical attachments .....*ad val.*	40 %
	Plate and sheet glass, neither coloured nor stained, with flat surface, not exceeding 4 mm. in thickness..... per 100 sq. meters	11·80
4 Canned beverages and foods	Tin plate.....per 100 kin	0·70
	CLASS II.	
1 Refined sugar, candy sugar, cube sugar, loaf sugar, and similar sugars	Sugar:	
	Below No.11 Dutch standard.per 100 kin	2·50
	Below No. 15 Dutch standard ,,	3·10
	Below No. 18 Dutch standard ,,	3·35
2 Soy-bean oil	Soy beans ..... ,,	0·23
3 Oil from seeds of *Perilla ocimoides*	Seeds of *Perilla ocimoides*..... ,,	0·66
4 Rapeseed oil	Rapeseed ..... ,,	0·40
5 Clothing and headgear	Woollen fabrics, and mixed fabrics of wool and cotton, except velvets, plushes, and other pile fabrics:	
	Weighing more than 100 but not more than 200 grams per sq. meter..... per 100 kin	42·00
	Weighing more than 200 but not more than 500 grams per sq. meter..... per 100 kin	30·00
	Weighing more than 500 grams per sq. meter .....per 100 kin	18·00
	Fabrics of wild silk ..... ,,	200·00
6 Shirts, collars, cuffs, and ladies' undergarments	Bleached fabrics of cotton, dutiable under No. 298 (7) B, and cotton fabrics, dyed or printed, dutiable under No. 298 (7) C (except padding):	
	Weighing not more than 10 kilos per 100 sq. meters, and having in a square of 5 mm. side, in the warp and weft:	
	More than 27 but not more than 35 threads .....per 100 kin	16·50
	More than 35 but not more than 43 threads .....per 100 kin	19·50
	Weighing not more than 20 kilos per 100 sq. meters, and having in a square of 5 mm. side, in the warp and weft:	
	More than 27 but not more than 35 threads .....per 100 kin	13·50
	More than 35 but not more than 43 threads .....per 100 kin	16·50
	Fabrics of cotton, dyed or printed, dutiable under No. 298 (9) C (except padding):	
	Weighing not more than 20 kilos per 100 sq. meters, and having in a square of 5 mm. side, in the warp and weft:	
	More than 43 threads..per 100 kin	25·80
	Linen fabrics, dutiable under No. 299 (4) C 2 (except padding):	
	Weighing not more than 40 kilos per 100 sq. meters, and having in a square of 5 mm. side, in warp and weft:	
	More than 30 threads..per 100 kin	52·00
7 Chains	Gold-plated metal wire..... ,,	194·00
8 Warships and vessels not receiving a subsidy (with the exception of vessels mentioned in Art. I (1-4) of the ship-inspection law)	Iron:	
	Pig iron ..... ,,	0·08
	Bars and rods, including T, angle, and similar shapes .....per 100 kin	0·60
	Plates and sheets, not coated with metal, except corrugated:	
	Checkered .....per 100 kin	0·70
	Other (except those not exceeding 0·7 mm. in thickness):	
	Not exceeding 1·5 mm. in thickness .....per 100 kin	0·75
	Exceeding 1·5 mm. in thickness per 100 kin	0·60
	Pipes and tubes not coated with metal:	
	Elbows and joints:	
	Nonmalleable.....per 100 kin	2·40
	Other..... ,,	2·80
	Other:	
	Cast ..... ,,	1·00
	Drawn ..... ,,	2·30
	Other ..... ,,	1·10
	Rivets ..... ,,	1·40
	Shipbuilding materials included under No. 484.....per 100 kin	1·90
	Wood, simply cut, sawed, or split:	
	Teak.....per cubic meter	4·20
	Mahogany .....*ad val.*	10 %
	Oak ..... ,,	5 %
	Pine, fir, and cedar (except cedar exceeding 20 cm. in length, 7 cm. in width, and 7 mm. in thickness):	
	Not exceeding 65 mm. in thickness per cubic meter	3·10
	Other..... ,,	1·80

The schedule of drawback allowances appended to the Imperial Ordinance No. 266 of September 28, 1906, has been modified as follows by the Imperial Ordinance No. 198, of July 13, 1911:

Articles subject to Drawback.	Raw materials on which Drawback is based.	Amount of Drawback. Yen.
1 Soy-bean cake	Soy beans.....per 100 kin	0·47
2 Sesame cake	Sesame..... ,,	0·21
3 *Perilla ocimoides* seed cake	*Perilla ocimoides* seed ..... ,,	0·19
4 Rapeseed cake	Rapeseed ..... ,,	0·25

No domestic raw materials may be used in the manufacture of the fertilizers mentioned above, on which drawback allowance for imported raw materials is claimed. The manufactured product must be exported within one year from the date of the importation of the raw material, in order to receive the benefit of the drawback allowance. The new schedule went into effect July 17, 1911.

COREA

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I.—ANNEXATION OF COREA TO JAPAN.

A treaty concluded on the 22nd August, 1910, between Corea and Japan provides for the complete annexation of Corea to the empire of Japan.

The treaty took effect from the day of its promulgation on the 29th August, 1910.

Independently of any conventional engagements formerly existing on the subject, the Imperial Government of Japan will, for a period of ten years, levy upon goods imported into Corea from foreign countries or exported from Corea to foreign countries, and upon foreign vessels entering any of the open ports of Corea, the same import or export duties and the same tonnage dues as under the existing schedules.

The same import or export duties and tonnage dues as those to be levied upon the aforesaid goods and vessels will also, for a period of ten years, be applied in respect of goods imported into Corea from Japan or exported from Corea to Japan, and Japanese vessels entering any of the open ports of Corea.

The Imperial Government of Japan will also permit for a period of ten years, vessels under the flags of Powers having treaties with Japan, to engage in the coasting trade between the open ports of Corea, and between those ports and any open ports of Japan.

The existing open ports of Corea, with the exception of Masampo, will be continued as open ports and, in addition, Shin-Wiju will be newly opened, so that vessels, foreign as well as Japanese, will there be admitted and goods may be imported into and exported from those ports.

II.—DECREE OF THE GOVERNOR-GENERAL OF COREA RELATING TO CUSTOMS DUTIES IN COREA.

(*Promulgated August* 29, 1910.)

ART. I.—Articles imported into Corea from foreign countries and exported from Corea to foreign countries shall, for the time being, be subject to import and export duties at the same rates as those hitherto in force.

ART. II.—Articles imported into Corea from Japan proper, Formosa and Karafuto shall for the time being, be subject to import duties at the same rates as those hitherto in force.

Articles exported from Corea to Japan proper, Formosa and Karafuto shall, for the time being, be subject to export duties at the same rates as those provided in Article I.

ART. III.—Vessels entering Corea from foreign countries and from Japan proper, Formosa and Karafuto shall, for the time being, be subject to tonnage dues at the same rates as those hitherto in force.

ART. IV.—Goods imported into or exported from Corea, and vessels entering or clearing at any of the Corean ports shall, for the time being, be treated according to the same regulations as those hitherto in force respecting the treatment of such goods and vessels.

Supplementary Provision.—The present ordinance takes effect from the date of its promulgation.

MONEY—Same as Japan.

IMPORT TARIFF.

GROUP I.

Grains and Seeds.

No.	Articles.	Duty %.
1	Beans, peas and pulse, all kinds	5
2	Pea-nuts	5
3	Grain and corn, all kinds	5
4	Seed, all kinds	5
5	Cotton seed, fruit seeds, hemp seed, linseed, sesamum seed	5

GROUP II.

Beverages and Comestibles.

No.	Articles.	Duty %.
6	Flour and meal, all kinds	5
7	Kuzu flour	5
8	Fish, fresh	5
9	,, dried and salted	7½
10	Meat, fresh	5
11	,, dried and salted	7½
12	,, and fish salted	7½
13	Fruit, fresh, all kinds	5
14	,, fresh	5
15	,, dried, salted or preserved	7½
16	,, confit	7½
17	Vegetables, fresh, dried and salted	5
18	,, fresh, dried or preserved	5
19	Vermicelli	7½
20	Macaroni and pâtes d'Italie	7½
21	Bird's nests	8
22	Isinglass, all kinds	7½
23	Salt	7½
24	Pepper, unground	5
25	Spices, all kinds	8
26	Tea	7½
27	Sea products, as sea weed, Bicho di mar, etc.	7½
28	Soy, Chinese and Japanese	5
29	Soy	5
30	Miso and vinegar	5
31	Beverages, such as lemonade, ginger beer, soda and mineral waters	7½
32	Table stores, all kinds, and preserved provisions	7½
33	Provisions for Japanese	5
34	,, preserved in tins	7½
35	,, all kinds not otherwise provided for	7½

GROUP III.

Sugar, Confectionery and Sweetmeats.

No.	Articles.	Duty %.
36	Sugar, brown and white, all qualities, molasses and syrups	7½
37	,, white and brown, molasses and syrups	7½
38	,, refined	7½
39	,, candy	10
40	Confectionery and sweetmeats, all kinds	10

GROUP IV.

Alcoholic Liquors.

No.	Articles.	Duty %.
41	Beer and porter	10
42	Cider	8
43	Wines, in wood or bottle, all kinds	7½
44	Vermouth	7½
45	Wines, red and white	7½
46	Port wine	7½
47	Sherry	7½
48	Champagne	7½
49	Saké and samshu	8
50	Spirits, in jars	7½
51	Alcohol, in jars	7½
52	Spirits, in wood or bottle, all kinds	20
53	Brandy and whisky	20
54	Cherry cordial	10
55	Gin	20
56	Liqueurs	10
57	Rum	20
58	Shochu and awamori	20
59	Alcoholic liquor, all kinds not otherwise provided for	20
60	Liqueurs, in wood or bottle, all kinds	10

GROUP V.

Skins, Hairs, Bones, Horns, Tusks and Shells, etc.

No.	Articles.	Duty %.
61	Hides and skins, raw and undressed	5
62	Skins, unmanufactured	5
63	Hides and skins, tanned and dressed	7½
64	Leather, all ordinary kinds, plain	7½

No.	Articles.	Duty %.
65	Leather, superior kinds, or stamped, figured or coloured	10
66	,, all kinds (except, leather, all ordinary kinds, plain)	10
67	Furs, superior, as sable, sea otter, seal, otter, beaver, etc.	15
68	,, such as fox, sable, otter, beaver, rabbit, etc.	15
69	Rhinoceros horns	8
70	Horns and hoofs, all kinds not otherwise provided for	5
71	,, tusks and hoofs, unmanufactured	5
72	Ivory, manufactured or not	8
73	Elephant tusks	8
74	Narwhal tusks	5
75	Bones	5
76	Feathers	7½
77	Hair, human	8
78	,, all kinds except human	7½
79	Tortoise shell, unmanufactured	8
80	Shell, unmanufactured (except tortoise shell)	5
81	Tortoise shell, manufactured	20
82	Shell, manufactured (except tortoise shell)	8

GROUP VI.

Drugs, Medicines and Chemicals.

No.	Articles.	Duty %.
83	Alum	5
84	Camphor, crude	5
85	,, refined	5
86	,,	5
87	,, Borneo	10
88	Resin	7½
89	Sulphur	7½
90	Ginseng, red, white, crude and clarified	5
91	Musk	10
92	Drugs and medicines, all kinds	5
93	Cloves	5
94	Gum, benjamin and olibanum	5
95	Spikenard	5
96	Chemicals, all kinds	7½

GROUP VII.

Oils, Fats and Waxes.

No.	Articles.	Duty %.
97	Oil, wood (tung-yu)	5
98	,, vegetable, all kinds	7½
99	,, rapeseed	7½
100	,, tsubaki (Camellia)	7½
101	,, sesamum seed	7½
102	Oils, waxes and fats, etc., all kinds not otherwise provided for	7½
103	Oil, hair, Japanese "bintsuke"	8
104	Kerosene or petroleum and other mineral oils	5
105	Oil, kerosene	5
106	Gasolene	5
107	Tallow	7½
108	Waxes, bees' or vegetable	7½
109	,, animal or vegetable	7½
110	Candles	7½

GROUP VIII.

Dyes, Colours and Paints.

No.	Articles.	Duty %.
111	Gamboge	7½
112	Sapanwood	7½
113	Brasiletto wood, India	7½
114	Carmine	8
115	Vermilion	8
116	Cochineal	8
117	Varnish	7½
118	Lacquer	7½
119	Varnish, foreign	7½
120	Dyes, colours and paints, paint oils and materials used for mixing paints	7½
121	Indigo, dried and liquid	7½
122	Sapanwood extract	7½
123	Gallnut	7½
124	Safflower	7½
125	Paint in oil	7½
126	Prussian blue	7½
127	Ultramarine	7½
128	Verdigris	7½
129	Lead and zinc powder, all colours	7½
130	Dyes, all kinds not otherwise provided for	7½
131	Pigment, all kinds not otherwise provided for	7½

GROUP IX.

Yarns, Threads, Cordages and material thereof.

No.	Articles.	Duty %.
132	Cotton, raw	5
133	,, raw	5
134	,, unmanufactured	5
135	Wool, sheeps', raw	5
136	,, unmanufactured	5
137	Cocoons	7½
138	Flax, hemp and jute	5
139	Ramie or china grass	5
140	Yarn, all kinds, in cotton, wool, hemp, etc.	5
141	Cotton yarn	5
142	Silk, raw, reeled, thrown, floss or waste	7½
143	,, raw, noshi and waste	7½
144	,, thread, or floss silk in skein	8
145	Twine and thread, all kinds excepting in silk	5
146	Cordage and rope, all kinds and sizes	7½

GROUP X.

Textile fabrics and manufactures thereof.

No.	Articles.	Duty %.
147	Cotton manufactures, all kinds	7½
148	Shirtings, grey and white	7½
149	T. cloth, taffachellas	7½
150	Cotton drills, kokura and monpa	7½
151	,, damasks, cotton satins, plain or figured, and menrinzu	7½
152	Ro-cotton	7½
153	Victoria lawns	7½
154	Shirtings, turkey red, dyed, figured and twilled	7½
155	Cotton prints	7½
156	,, velvet and velveteen	7½
157	Bed ticking	7½
158	Lamp wick	7½
159	Cotton and woollen mixtures, all kinds	7½
160	,, and silk mixtures, all kinds	7½
161	Woollen manufactures, all kinds	7½
162	Flannel, wholly or in part of wool	7½
163	Camlets, wholly of wool	7½
164	Lastings	7½
165	Lasting crapes	7½
166	Mousseline de laine, wholly or in part of wool	7½
167	Woollen damasks, long-ells, serges and spanish stripes, alpaca wholly or in part of wool	7½
168	Italian cloth	7½
169	Imitation seal skins, wholly or in part of wool	7½
170	Wool en cloth	7½
171	Woollen and cotton cloth	7½
172	,, and silk mixtures, all kinds	7½
173	Silk manufactures, as gauze, crape, Japanese amber lustrings, satins, satin damasks, figured satins, Japanese white silk "Habutæ"	10
174	Silk velvet	10
175	,, manufactures, not otherwise provided for	7½
176	Kibira	7½
177	Kaiki	7½
178	Tsumugi	7½
179	Rinzu	7½
180	Gunnai	7½
181	Ro-silk	7½
182	Linen, linen and cotton, linen and woollen, linen and silk mixtures, grey, white or printed	7½
183	Linen, linen and cotton, linen and woollen, linen and silk mixtures, all kinds	7½
184	Linen, hemp, jute, China grass or ramie and their cotton or woollen mixtures, grey or white	7½
185	Cotton silk, woollen and linen, hemp, jute, China grass or ramie fabrics, all kinds not otherwise provided for	7½
186	Canvas	7½
187	,, and cotton duck	7½
188	Grass cloth, and all textiles in hemp, jute, etc.	7½
189	Blankets and rugs	7½
190	Blankets	7½
191	Carpets, velvet	7½
192	,, of jute, hemp, or felt, patent tapestry	7½
193	,, superior qualities, as Brussels, Kidderminster, and other kinds not enumerated	7½
194	,, all kinds, and tapestry	7½
195	,, all kinds	7½
196	Floor rugs, all kinds	7½
197	Wax cloth	7½
198	Oil and floor cloth, all kinds	7½
199	Oil cloth	7½
200	Embroideries in gold, silver or silk	8
201	Mosquito netting not made of silk	7½
202	,, ,,	7½
203	,, ,, ordinary quality	7½
204	,, ,, made of silk	7½
205	Felt	7½

GROUP XI.

Clothing and Accessories.

No.	Articles.	Duty %.
206	Clothing made wholly of silk	8
207	,, and wearing apparel, all kinds, hats, etc.	7½
208	,, hats, socks, and other wearing apparel (except silk clothing)	7½
209	Boots and shoes	5
210	Clogs and sandals, etc	5
211	Buttons, buckles, hooks and eyes, etc.	7½

GROUP XII.

Paper and Stationery.

No.	Articles.	Duty %.
212	Paper, common qualities	5
213	,, all kinds used by Japanese	5
214	,, coloured, fancy, wall and hanging	10
215	,, coloured and figured	10
216	,, all kinds, not otherwise provided for	7½
217	,, printing	7½
218	,, Japanese, all kinds	7½
219	,, packing	5
220	Seal materials	10
221	Ink, sealing	7½
222	Stationery and writing materials, all kinds, blank books, etc.	7½
223	Ink slabs, envelopes, lead pencils, pens, writing brushes, slates, etc	7½
224	Ink, all kinds	7½
225	Stationery, all kinds not otherwise provided for	7½
226	,, and writing materials, all kinds	7½

GROUP XIII.

Metals and Metal Manufactures.

No.	Articles.	Duty %.
	Metals, all kinds in:	
227	Pig and block	5
228	Ingot, slab	5
229	Bar rod	5
230	Plate, sheet	5
231	Hoop, strip	5
232	Band and flat	5
233	T and angle iron	5
234	Old and scrap iron	5
235	Copper, Japanese	5
236	Copper	5
237	Iron, lead, tin, alloys, and all other metals not otherwise provided for, in pig, block, ingot, slab, bar, rod, plate, sheet, etc.	5
238	Solder, antimony	5
	Metals, all kinds in:	
239	Pipe and tube	7½
240	Corrugated or galvanized	7½
241	Wire	7½
242	Iron and copper wire	7½
243	Steel	7½
244	Tin-plate	7½
245	Nickel	7½
246	Platina	7½
247	Quicksilver	7½
248	German silver	5

No.	Articles.	Duty %.
249	Tutenague or white copper	5
250	White metal	5
251	Ye low metal	7½
252	Gold and silver, unrefined	7½
	Metal manufactures, all kinds, as:	
253	Nails	7½
254	Copper and iron nails	7½
255	Screws	7½
256	Tools	7½
257	Machinery	7½
258	Railway plant	7½
259	Hardware	7½
260	Pans, kettles, and all other hardware of iron, tin-plate, etc.	7½
261	Iron safes	7½
262	Needles and pins	7½
263	Foil, tin, copper, and all other kinds (except gold and silver)	7½
264	,, gold and silver	10
265	Anchors and chains	5
266	Cutlery, all kinds	7½
267	Enamel ware	8
268	Plated ware, all kinds (except gold and silver plated ware)	8
269	Gold and silver plated ware	10
270	Plate, gold and silver	20
271	Gold and silver ware	20

GROUP XIV.

Earthenware, Porcelain, Glass, and Glass Manufactures.

No.	Articles.	Duty %.
272	Earthenware	7½
273	,, for table use	7½
274	Porcelain, common qualities	7½
275	,, for table use (common)	7½
276	,, superior qualities	8
277	,, for table use (superior)	8
278	Bricks and tiles	5
279	Glass, window, plain and coloured, all qualities	7½
280	,, window	7½
281	,, plate, silvered, framed or unframed	10
282	Mirrors, and glass silvered, framed or unframed	10
283	,, framed or unframed	10
284	Glass, plate, unsilvered, framed	8
285	,, plate	8
286	,, ware, all kinds	7½
287	,, beads	7½

GROUP XV.

Arms, Clocks, Watches, Machinery, etc.

No.	Articles.	Duty %.
288	Arms, fire-arms etc. (imported under special permit)	8
289	Fowling pieces	10
290	Appliances for fowling pieces	10
291	Clocks and parts thereof	7½
292	,, and parts thereof	7½
293	Watches and parts thereof, in common metal, nickel or silver	7½
294	,, and parts thereof, in gold and gilt	7½
295	,, all kinds, and parts the eof	7½
296	,, and parts thereof	7½
297	Photographic apparatus	10
298	Telescopes and binocular glasses	8
299	Machinery (except metal manufactures)	8

GROUP XVI.

Miscellaneous Articles.

No.	Articles.	Duty %.
300	Amber	8
301	Bark for tanning	5
302	,, and other articles for tanning purposes	5
303	Cement as Portland and other kinds	5
304	Coal and coke	5
305	Charcoal	7½
306	Carriages	10
307	Explosives used for mining, etc. (imported under special permit)	10
308	,, used for mining	10
309	,, used for mining (imported under special permit)	10
310	Coral, manufactured or partly manufactured	8
311	,, unmanufactured	5
312	,, beads	20
313	Jade ware	20
314	Pearls	20
315	Precious stones	20
316	,, set or not	20
317	Jewellery, real or imitation	8
318	Flowers, artificial	8
319	Fans	7½
320	Flints	5
321	Stones and slate, cut and dressed	7½
322	,, (except cut and dressed)	5
323	Mosaic slabs	7½
324	,, ware	7½
325	Meerschaum ware	7½
326	Marble in blocks	5
327	Furniture, all kinds	8
328	Bedsteads, chairs and other furniture	8
329	Fireworks	20
330	Glue	5
331	,, all kinds	5
332	Guano and manures, all kinds	5
333	Hair ornaments, gold and silver	20
334	,, (except gold and silver)	10
335	Incense sticks	20
336	Lanterns, paper	5
337	,,	5
338	Lime	5
339	Lamps, all kinds	7½
340	Parts of lamps	8
341	Lacquer ware, common	8
342	,, superior (except gold lacquer ware)	8
343	Gold lacquer ware	20
344	Dinner trays, dinner sets, nests of boxes, chests of drawers, mirror stands, trays, and all other articles made of wood	5
345	Leather manufactures, all kinds	8
346	Matches	5
347	Matting, floor, Chinese and Japanese, coir, etc., common qualities	5
348	,, superior qualities	7½
349	,, "tatamis"	5
350	Musical boxes	10
351	Musical instruments, all kinds	10
352	Oil cakes	5
353	Pitch and tar	5
354	Perfumes and scents	10
355	Perfumery	10
356	Pictures, prints, photographs, engravings, all kinds, framed or unframed	10
357	Photographs	10
358	Carvings	10
359	Paintings, mounted or not	10
360	Rattans, split or not	5
361	India-rubber, manufactured or not	8
362	Saddlery and harness	10
363	Spectacles	7½
364	Soap, common qualities	5
365	,, superior qualities	5
366	,, all kinds	5
367	Scented wood, all kinds	20
368	Woodgaroo	20
369	Sandalwood	20
370	All other aromatics	10
371	Tooth powder	8
372	Trunks and portmanteaux	10
373	,, portmanteaux, and courier bags, etc.	10
374	Umbrellas, paper	5
375	,, cotton	7½
376	,, silk	7½
377	,, silk, with iron frames	7½
378	Umbrella frames	7½
379	Works of art	10
380	Planks, soft wood	7½
381	Shingle	5
382	Planks, hard wood	10
383	Wood or timber, soft	7½
384	Timber and bamboos for building purposes of Japanese	5
385	Timber	7½
386	Wood or timber, hard	10
387	,, hard such as red sandalwood, ebony, teak, box, tagayasan, and other similar woods	10
388	Bamboo, split or not	5
389	,,	5
390	Tobacco, all forms and kinds	20
391	Cigars, cigarettes, and all other tobacco leaves	20
392	All unenumerated articles, raw or unmanufactured	5
393	Emery sand	5
394	All unenumerated articles, partly manufactured	7½
395	Fishing gut	8
396	All unenumerated articles, completely manufactured	8
397	Grindstones	5
398	Sand-paper	5
399	Screen doors and door sashes	5
400	Carts and small boats	8
401	Tobacco pipes and pouches	10
402	Pouches, etc.	10
403	Toys	10
404	Flower vases, curios, and other articles for the decoration of rooms	10
405	Articles, all kinds, used in billiards, chess, cards, and other games	10
406	Personal property, in common use by Japanese	5
407	Miscellaneous articles not otherwise provided for	8
408	Foreign ships when sold in Korea will pay a duty of:	*Yen.*
	Sailing vessels ... ton	0 25
	Steamers ... ,,	0 50
		Copper cash.
409	Vessels: Sailing vessels ... ton	0 25
	Steamers ... ,,	0 50

GROUP XVII.

Duty Free Goods.

No.	Articles.
410	Agricultural implements.
411	Books, maps, and charts.
412	Bullion, being gold and silver, refined.
413	,, gold and silver.
414	Coins, gold and silver,
415	,, all kinds.
416	Fire engines.
417	Models of inventions.
418	,, of inventions, etc.
419	Newspapers.
420	Packing bags, packing mattings, tea lead, and rope for packing goods.
421	Bags, mattings, and ropes for packing.
422	Plants, trees, shrubs, all kinds.
423	Ships' stores (condemned articles, when landed and sold, are subject to the proper duty).
424	Samples, in reasonable quantities.
425	Show-cards.
426	Scientific instruments, as physical, mathematical, meteorological, and surgical instruments, and their appliances.
427	Scales and balances.
428	Sign boards.
429	Travellers' baggage.
430	Type, new and old.

GROUP XVIII.

Prohibited Goods.

431 Adulterated drugs or medicines.

432 Arms, munitions and implements of war, as:
Ordnance or cannon.
Shot and shell.
Fire-arms of all kinds.
Cartridges.

No.	Articles.
	Side-arms
	Spears or pikes.
	Saltpetre.
	Gunpowder.
	Gun-cotton.
	Dynamite and other explosive substances.
	The Korean authorities will grant special permits for the importation of arms, fire-arms, and ammunition for the purposes of sport or self-defence on satisfactory proof being furnished to them of the bona-fide character of the application. (Treaty with Great Britain, Italy, France, Germany, Austria-Hungary, Belgium and Denmark.)
433	Arms and other munitions of war.
	On the application of the Japanese Consul the Korean authorities will grant special permits for the importation of arms and other munitions of war as samples or for the purpose of self-defence, but such articles so imported shall not be sold. (Treaty with Japan.)
434	Counterfeit coins, all kinds.
435	Opium, except medical opium.
436	Indecent or obscene pictures or engravings.

EXPORT TARIFF.

CLASS I.

1	Bullion, being gold and silver, refined	Free.
2	,, gold, and silver, and gold dust	do.
3	Coins, gold and silver, all kinds	Free.
4	,, all kinds	do.
5	Plants, trees and shrubs, all kinds	do.
6	Samples in reasonable quantities	do.
7	Travellers' baggage	do.

CLASS II.

8	All other native goods or productions not enumerated in Class I	5 %
9	Articles of export not otherwise provided for	5 %
10	The exportation of red gin-seng is prohibited. (Treaty with Great Britain, Italy, France, Germany, Austria-Hungary, Belgium and Denmark.)	
11	Red gin-seng. If Korean subjects export red gin-seng to Japan, 15% *ad valorem* duty shall be imposed; if Japanese subjects export clandestinely without obtaining special permit from the Korean Government, the red gin-seng so exported shall be confiscated. (Treaty with Japan.)	

Rules for Calculating Duty.

In the case of imported articles the *ad valorem* duty of this tariff will be calculated on the actual cost of the goods at the place of production or fabrication, with the addition of freight, insurance, etc. In the case of export articles the *ad valorem* duty will be calculated on the market value in Korea.

PERSIA

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Scarfs	41
Schiedam	5
Scissors	19
Screens	21
Screws	19
Sealing-wax	21
Seeds Exp. Tar. 5	
Shawls	14, 20
Ships	24
Shirt fronts	14
Shoe-horns	21
Shot, lead	19A, 2c
Silk, and mnfrs. of Imp. Tar. 20	
,, (raw) Exp. Tar. 6	
Silver, and mnfrs. of	19
,, false	20
Skins	21
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Smokers' articles	29
Snuff	38
Snuff-boxes	21
Soap	37
Soda	31
Spangles	20
Spectacle-makers' wares	21
Spirits-of-wine	5
Sponges	21
Starch	9
Stationery	21
Stereoscopes	21
Stone, and mnfrs. of	19
Sugar	9
Sweetmeats	9
Syrups	9
Table covers	20
Tafia	5
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Tapes	20
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Textile materials, and mnfrs. of Imp. Tar. 20; Exp. Tar. 6	
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	Nos.
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Wax	8
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Wheat (free)	9
Wheelbarrows	42
Whips	21
Whisky	5
Wicks	6
Wine Imp. Tar. 5; Exp. Tar.	4
Wood (free)	4
,, mnfrs. of	4
Wool, and mnfrs. of	20
Zinc, and mnfrs. of	16

MONEY.—The *toman*=10 krans=20 shahis=4s. (about). 100 krans=48 francs, gold money (Art. VI. of the Declaration exchanged between Persia and Russia on the 27th October, 1901). The *batman*=2 kilogs. 970 grammes [6.54 lbs. av.]. Corn, straw and coal &c. are sold by the kharvar=649 lbs. avoirdupois.

"N.s.m."=not specially mentioned. "Batman g."=batman gross.

CUSTOMS LAW OF 26 8 FEBRUARY, 1903

CHAPTER I.

Art. 1.—The present code of regulations determines the customs duties in the Persian Empire.

Art. 2.—All articles, merchandise and produce (excepting such as are admitted free of duty) are subject to duty whenever they are imported or exported, unless it be proved to the satisfaction of the Customs Board that the duties on such articles, merchandise or produce have already been paid on the occasion of some previous importation or exportation.

Art. 3.—The merchandise imported into Persia and coming from a country enjoying "most-favoured-nation" treatment, is subject only to the payment of the customs duties fixed by the tariff legally in force, and to the dues enumerated in Art. 7 of the present Code of Regulations.

All other imposts or dues, such as octroi, "Khanat," "Meydan" and the like, are abolished for all time. All the dues of "raghdari" that have been collected hitherto for the maintenance of roads are likewise abolished, nor shall any new ones be established, under the form of road or barrier dues, except on carriage roads, which necessitate the employment of skilled labour, and for which a concession has already been or may hereafter be granted by special Firman.

Art. 4.—The duties levied on goods, otherwise than *ad valorem*, are calculated on the basis of the number, weight or measure, as determined by the officials of the Customs Board.

In the case of goods upon which the duty is levied *ad valorem*, such duty is calculated on the value declared by the parties concerned in accordance with the rules laid down in Arts. 17, 18 and 19 following.

Art. 5.—Customs duties are payable in cash prior to the removal of the goods.

Art. 6.—The goods are held as security for the customs duties, nor can the customs officer in any case consent to the removal of the goods before the said duties as well as the other dues fixed by Art. 7 have been paid.

CHAPTER II.—*The Customs Tariff.*

Art. 7.—The duties to be collected by the customs are as follows:—

(1) Customs duties on goods imported. (*Droits d'Entrée.*)

(2) Customs duties on goods exported. (*Droits de Sortie.*)

(3) *Office dues.*—The office dues, apart from the customs duties, are fixed at 2 krans per sheet of the declaration, application, request or other document whatsoever, presented to the customs by the parties concerned.

(4) *Seal and label dues.*—For each lead seal affixed by the customs the charge shall be 3 chaïs, and for each wax seal 1 chaï.

For each check label affixed by the customs on the packages, bottles, or other receptacles containing merchandise subject to this formality, the charge shall be 1 chaï, and for each check label affixed to parcels examined in order to permit of their being removed from the customs, 3 chaïs.

(5) *Dues for the custody of goods in custom-house storage rooms, sheds and enclosures, and in the storage rooms of public warehouses.*—Goods deposited in storage rooms, sheds and enclosures where the customs assumes the responsibility for their safe keeping (see Art. 89 and following) are subject to warehouse dues.

These dues are reckoned for the whole of the time during which the articles lie on customs premises, dating from the day of their inspection, and in any case from a day not later than the last of the term fixed for the presentation of the documents of inspection.

Merchants are entitled to request that their goods be deposited according as they may desire, either in the storage rooms or in the sheds, or simply in the enclosures of the custom-house under (tarpaulin, &c.) covering or without covering.

Exception however is made in the case of:—(*a*) Parcels containing articles of value, such as objects composed partly of gold or silver, jewels, watches, silk fabrics, also all small parcels weighing less than 2 batmans which must always be deposited in the closed storage rooms. (*b*) Goods which are readily inflammable, dangerous, noxious, or such that their proximity might cause injury to other goods; such goods shall not be admitted to the storage rooms and can only be accommodated in the sheds or the enclosures.

The warehouse dues are fixed as follows:—(*a*) For goods deposited in closed storage rooms: (1) for carpets, woven fabrics, threads, clothing, groceries, liquids intended to be drunk, tea, coffee, food products and furniture—for the first 30 days dating from the day fixed as above, 6 chaïs per 10 batmans with a progressive increase of one fifth chaï per day until the 90th day; (2) for other goods deposited in closed storage rooms the dues are at the rate of one-third of those stated under (1).

(*b*) For goods of all kinds deposited in sheds or under (tarpaulin, &c.) coverings the dues are at the rate of one-fifth of those stated under (1).

(*c*) For goods not covered (with tarpaulin, &c.) and deposited in unroofed premises as well as for naphtha and petrol, the dues are at the rate of one-tenth of those stated under (1).

At the expiration of the term of 90 days the goods must be transferred from the storage rooms of the custom-house of entry to those of a bonded warehouse.

Goods deposited in the storage rooms of public bonded warehouses are subject to the payment of dues at the rate of one-sixth chaï per day and per 10 batmans of goods in respect of their custody in the said storage rooms.

(6) *Dues for the handling of goods.*—These dues are fixed by a special tariff to be agreed upon between the customs and the parties concerned.

(7) *Dues for use of cranes belonging to the customs.*—In those ports where there are cranes owned by the Government, dues are charged for the use of such cranes at the rate of 1 chaï per 100 batmans, with a minimum of 1 chaï per parcel.

(8) As compensation for the expense incurred by the Customs Board for the surveillance of bonded warehouses, proprietors of such warehouses shall pay a charge of 5 krans per working day on which the attendance of customs officers has been necessary

(9) It is to be understood that in the case of the above-named dues, the amount payable shall never be less than 1 chaï, and that any fraction of a chaï shall always be counted as a whole chaï.

Art. 8.—In the event of the exchange rate of the kran in relation to the French franc falling by more than 10 per cent. and continuing at such low rate for more than a month, the Persian Government shall have the right, after the fact shall have been confirmed by the principal banks, to raise proportionately the rates of the specific duties as fixed by the tariffs in force.

In the event of a rise in the rate of exchange of the kran exceeding 10 per cent., and of such rate being maintained for more than a month, any proposal for the proportional reduction of the said tariffs shall come from the foreign countries interested and the Persian Government shall be bound to grant the said reduction.

Art. 9.—The specific duties inscribed in the tariff shall be levied in full on the quantities presented for importation or exportation, without any reference to the quality, the relative value, or to the state of the merchandise.

Where, however, satisfactory proof is forthcoming as to occurrences whereby the goods have suffered deterioration in the course of transport, and where it is seen that there is no fraudulent intent, the declarer or owner may demand the sorting out and destruction, or else the re-exportation, of the damaged goods.

Remark.—Furthermore, in exceptional cases, especially where the goods have been damaged in course of transport, reductions of duties, proportionate to the loss of value, may be accorded, but only with the intervention of the Central Customs Board.

Art. 10.—In the case of goods tariffed by number, or by ascertained weight, the amount of duty payable when greater or smaller quantities are being dealt with, shall be proportionate to the rates set forth in the tariff, just as if this proportion had been specified for each article. The duties are levied in the same proportion in the case of goods tariffed according to value.

Art. 11.—The unit of weight for goods tariffed by weight is the batman, called the Tauris batman of 640 Persian miscals, equivalent to 7·27 Russian lbs. and to 2 kilos. 970 French grammes.

Art. 12.—The duties on such goods as are stated in the tariffs to be dutiable according to the gross weight, are calculated on the real weight of the goods, including the weight of such packings as, according to the usages of commerce, reach the buyers together with the goods, *e.g.*, the cans, kegs, bottles, jars or flasks containing liquids, pots and boxes, paper or cloth envelopes and packings of any other kind, which cannot be separated from the goods without damaging them or changing the form under which they are generally presented for wholesale or retail trade.

Art. 13.—As regards the other goods which are dutiable by weight, and which are mentioned in the tariff as being dutiable according to the gross weight, the importers shall be required to stipulate in their declaration whether they desire that the duties be reckoned according to the real net weight, *i.e.*, according to weight of the goods stripped of all packings; or according to the legal net weight, *i.e.*, according to the combined weight of the goods and all their packings, after deduction of the legal tare.

Where no such choice is stated in the declaration, the duties shall always be calculated according to the legal net weight.

Art. 14.—The legal tare on goods tariffed by weight is fixed as follows:—

(1) For earthenware, porcelain, glassware, unframed mirrors and window glass, 40 per cent. of the aggregate gross weight.

(2) For all other goods: (*a*) in chests or casks, 20 per cent. of the aggregate gross weight; (*b*) in hampers, "canisters" or other leather packings, 8 per cent. of the aggregate gross weight; (*c*) in matting, sacks or other similar packings, 3 per cent. of the aggregate gross weight.

The tare is not applicable to packings which only partially cover the goods, as, for example, those consisting of trellis-work, boards, &c.

The declarers are required to present the goods for examination, stripped of their packings, and are also required to repack them, the Customs Board assuming no responsibility for any loss or damage resulting from such operations, it being understood that these have been carried out under the instructions of the declarers.

If, however, the declarers should present the original invoices or accounts of the manufacturers or wholesale dealers, or statements specifically describing the nature, weight and value of the goods contained in each parcel, the customs authority shall deem it sufficient to select for the purpose of examination one or more parcels (according to the importance of the consignment) and to cause the same to be opened.

But if it should be found that the kind, weight or value of the goods, as ascertained by this sample inspection, differs to an extent exceeding 5 per cent. from the kind, weight or value as returned in the declaration, the customs shall require that all the parcels be opened.

Art. 16.—In the case of all products imported or exported in bulk, the importer or exporter shall give the net weight in the prescribed declaration.

In the case of goods, free of duty, imported or exported in parcels, the importer or exporter shall declare the gross weight of the parcels, the customs officials will estimate the net weight by deducting from the gross weight the tare fixed by Art. 14.

Art. 17.—In the case of goods tariffed according to value, the importers shall state, in writing, the value upon which they desire the duties to be calculated.

Art. 18.—Where goods of different value are contained in one and the same parcel, the importer shall declare their values separately, if they are tariffed according to value.

Where, however, the goods in question consist of haberdashery or fancy wares, which are somewhat akin to each other, or which form an assortment, the value of which does not exceed 100 tomans, it will be sufficient to declare the total value.

Art. 19.—The value to be declared at the custom-house is that of the goods in their place of origin or production, increased by expenses of packing, purchase, assurance and transport to the place of importation or exportation.

Art. 20.—If the customs authorities consider the declared value to be insufficient, they may at their discretion, require the declarers to sign a supplementary declaration, or they may even retain the goods, paying to the persons concerned the value which they themselves have declared, with an additional 10 per cent. as indemnity.

The customs shall make the said payment as soon as possible, and not later than 15 days after the time when the pre-emption shall have been notified to the declarers.

Art. 21.—If the person concerned should so request, the goods pre-empted may be returned to him on payment of the additional duties and the costs, together with a fine, the amount of which shall be fixed according to the circumstances by the Collector of Customs of the District, or upon appeal, by the Central Board.

This fine shall not exceed 10 per cent. of the difference between the price of the goods as declared by the owner and that estimated by the customs.

Art. 22.—Goods pre-empted, which have not been restored to the persons concerned, shall be sold for the benefit of the Government. The sum paid to the persons concerned, as also the duty and costs, shall be deducted from the total sum realised by the sale, and the surplus, if any, shall be paid into the State Treasury.

Art. 23.—In the event of changes in the tariff, the tariff to be applied shall be that in force at the time of registration of the goods at the first import or export custom-house.

Art. 24.—In the event of presentation for import into Persia, of goods, the classification of which cannot be precisely determined, or which have not been mentioned in the tariff, the Central Customs Board may order that for the purposes of the tariff, such goods be treated as belonging to the class to which they are nearest akin.

Art. 25.—All disputes concerning the application of the import or export tariffs, which arise between the persons concerned and the customs officers, shall be judged, in the first instance, by the Provincial Collector of Customs through the intervention of the Consul of the Power of which the owner of the goods is a subject, or of the deputy of such Consul.

It shall always be open to the latter to appeal against the decision arrived at, in which case the dispute shall come before the Central Customs Board at Teheran, where final judgment shall be given at the intervention of the Minister representing the Power of which the owner of the goods is a subject, or at the intervention of the deputy of such Minister.

Art. 26.—Wherever the examining officers of the customs are in doubt as to the nature or quality of any article of merchandise submitted for their examination, they shall defer the admission of the said article, having first referred the question to the Local Collector of Customs. These officers shall take a sample of the goods in question, and the said sample, together with a report furnishing all the data necessary for the purpose of solving the difficulty, shall be forwarded to the Provincial Collector of Customs within whose jurisdiction the decision of the question lies.

Should it be recognised, however, that the declaration has been made in good faith, the person concerned shall be authorised, if he make application to that effect in writing, to take immediate possession of the goods, provided that he deposit a sum equal to the highest duty the customs may deem applicable to such goods, and provided further that he undertake to comply in all respects with whatever decision may have been arrived at after the dispute shall have been adjudicated upon in conformity with the procedure set forth in the preceding Article.

CHAPTER III.—*Exemptions from Customs Duty.*

Art. 27.—In addition to the goods which are declared by the tariffs to be exempt from customs duty, the following also are dispensed from the payment of such duty :—

(1) Articles imported from abroad or exported thither on behalf, and by order, of His Majesty the Shah.

(2) Camels or other beasts of burden, as also tents, carpets or other articles necessary for persons travelling towards, or returning from, holy places, provided such articles be really their personal property, and not trading stock.

(3) Articles imported for the personal use of the representatives of foreign Powers accredited to His Majesty the Shah. The privilege of this exemption is extended also to the staffs of such Missions, that is to say, to the Councillors, Secretaries, Interpreters and Student Interpreters attached to the Embassies or Legations, as well as to the professional members of the Consular Corps, Consuls, Vice-Consuls and their interpreters or foreign secretaries, duly accredited to the Persian Government.

In order to be admitted as free of duty, the consignment must be accompanied by a declaration from the addressee, specifying the numbers and the marks of the articles, and also, if possible, their quantity and value.

The addressee must also certify on such declaration that the articles are for his personal use.

In localities where different grades of officers of the Diplomatic or Consular Corps reside, such statement must be signed by the chief of such Mission or Consulate.

This declaration shall be accompanied by an import permit for use at the customs inspection, which shall, as a rule, be of a cursory nature, that is to say, limited merely to the external identification of the parcels and their marks.

Where, however, there is grave suspicion of abuse, the parcels may be retained, and the Local Collector of Customs shall refer at once to the Central Board, which shall decide as to their admission, having previously arrived at an understanding with the Minister or the representative of the country concerned.

Whatever doubts may be entertained, foreign official seals shall be respected.

All these advantages and privileges shall pertain only to the Diplomatic or Consular Officers of countries where the Diplomatic and Consular Officers of His Majesty the Shah enjoy in this respect the rights of the most-favoured nation. Similarly, all correspondence (letters, whether containing value or not, and postal parcels) of the Embassies, Legations and Consulates of foreign Powers, coming from, or sent, abroad by post, or by special messenger, shall be exempt from all inspection.

It is to be understood, however, that the exemption from inspection shall not extend to any bags, envelopes or parcels not bearing official seals, which messengers of Legations or Consulates may take with them.

(4) The luggage of travellers, including clothes and personal effects for the use of such travellers, with the exception of new articles and of those which might be considered as trading stock.

Without an authorisation from the Central Customs Board, this exemption shall not apply to luggage imported more than two months after the arrival of the traveller himself.

Foreign travellers, provided with a passport in due order for the crossing of the frontier, are authorised to import, free of duty, such quantities of provisions or articles as are intended for their personal use, but the total amount of the exemption per passport shall not exceed 2½ tomans.

(5) Clothes, body linen, bed linen and table linen, as also articles of furniture of all kinds (but not drinks, produce, merchandise or trading stock imported by persons coming to settle in Persia), provided such articles be not new and bear evident marks of wear.

(6) Cattle led by foreigners to pasture on the lands situated on the territory of the Empire near the frontiers, and cattle led by the inhabitants of Persia to pasture on the lands situated on the frontiers outside Persia.

(7) Merchandise of native origin or manufacture, returning from abroad either because it has been refused or not sold there, or because it has not been admitted owing to a prohibition or to some other unavoidable hindrance.

(8) Bags containing postal despatches or correspondence, with the express exception of bags or packages containing parcels-post or samples-post, are free from inspection and other customs formalities, provided they be closed and sealed by a foreign post office and remitted to the officers of the postal administration of Persia.

CHAPTER IV.—*Prohibitions.*

Art. 28.—Importation of the following articles is prohibited :—

(1) Fire-arms of all kinds.

(2) Ammunition for all kinds of fire-arms, such as powder, cartridges, percussion caps, projectiles, &c., as also, in general, all simple or compound explosive products having a detonating power equal to, or greater than, that of ordinary gunpowder, with the sole exception of fireworks.

(3) Money, other than of gold or silver.

(4) Dry or liquid aniline dyes, also all dry or liquid dyes in which aniline forms an ingredient.

(5) Books, papers, prints, writings, images, emblems and any articles whatsoever of a seditious character, or contrary to religion or good morals.

Art. 29.—Exportation of the following articles is prohibited :—

Carpets dyed by means of aniline dyes or by means of dyes in which aniline forms an ingredient.

Art. 30.—Irrespective of the prohibitions mentioned in Art. 28 of the present Code of Regulations, the importation or exportation of other goods may be prohibited, either in the interests of the safety of society, or in order to prevent the exportation of products which it might be necessary, for the time being, to hold in reserve in order to assure the public food supply.

Art. 31.—The Sadre-Azam, or Prime Minister, is also authorised to grant, in special cases, exemption from Art. 28, which forbids the importation of fire-arms, ammunition and explosives.

Each such authorisation, conformably to the notes appended to Nos. 3 and 33 of the Tariff (A), shall stipulate the amount of the exemption dues to be paid to the import custom-house, and, as regards explosives, the precautions to be observed by the persons concerned in effecting the transport of the same across country.

Art. 32.—All importation, as well as all exportation, or attempted exportation, in contravention either of Arts. 28 and 29, or of a special Order issued in accordance with Art. 30 of the present Code of Regulations, shall involve the seizure and the confiscation of the goods.

Furthermore, where goods, prohibited for import or export, have not been declared or regularly presented at the custom-house, or where the said goods have been concealed amongst other goods or in any other manner whatsoever, the transporters or declarers shall incur conjointly, and subject to the right of any of them to recover from the others, a fine equal to the value of the goods, independently of the seizure and confiscation of the prohibited goods as well as of the goods which have served to conceal them. In the case of importation or exportation by routes not leading to a Custom-house, the fine shall be double the value of the goods, and the means of transport, ships, boats, beasts of burden of carriages, as well as the other goods imported or exported at the same time, shall be confiscated.

Furthermore, those persons who are the authors or accomplices of such fraud shall be punished with one year's imprisonment.

Art. 33.—The means of transport, ships, boats, or beasts of burden, which have served for the importation or exportation of prohibited goods shall be specially distrainable for the fines incurred in virtue of the preceding Article; and in default of payment of the said fines not later than 31 days after the discovery of the fraud, they may be sold to the amount of the sum due.

Art. 34.—Any persons against whom it shall in any way be proved that they have participated in the importation or exportation of prohibited goods, whether by ordering, buying or selling such goods, or in any other manner, shall be liable to the same penalties as those who have directly violated the prohibition enacted by the present Code of Regulations.

The value of the confiscations and the amount of the fines thus incurred shall be recoverable on all the property, movable or immovable, owned by the guilty persons. The prosecution to be undertaken in virtue of the present Article shall, however, be notified officially to the delinquents not later than two years from the day on which the unlawful act was committed.

Art. 35.—The goods distrained or confiscated in virtue of Arts. 32, 33 and 34 of the present Code of Regulations shall be sold for the profit of the Imperial Treasury, with the exception of :—

(1) Aniline dyes, also papers, books, prints and images contrary to religion or good morals.

Such articles shall always be burnt or destroyed publicly, not later than the day after their seizure, in presence of the Collector of Customs, the Governor or his deputy, and of any other persons whom it may have been possible to call together.

An official record of the destruction shall be drawn up on the spot and sealed by all the persons present. A copy of this record shall be sent to the person against whom the seizure has been effected, and another forwarded immediately by the Collector of Customs to the Customs Board at Teheran.

(2) Money, other than of gold or silver, fire-arms and ammunition for the same, shall be sent, as soon as possible, to Teheran, to the address of the Central Customs Board for transmission to the Imperial Palace.

Art. 36.—Any official or employé of the Government who shall be convicted of having permitted, tolerated or in any way favoured the importation or exportation of prohibited goods shall be punished with imprisonment for a term not exceeding one year, according to the gravity of the offence. Further, his property, movable and immovable, shall be subject to distraint for the payment of a sum equal to double the amount of the fines and confiscations declared by the preceding Articles to be incurred by the authors of similar frauds.

Art. 37.—Rewards in money, to be provided out of the amount of the fines and confiscations, may be granted by the Customs Board to officers and employés who shall have discovered or proved any contraventions of the present Code of Regulations, and also to any person who shall have given information to the Board in consequence of which such contravention may have been discovered.

Art. 38.—Any contravention of Arts. 28, 29 and 30 of the present Code of Regulations shall be notified by a declaration drawn up in duplicate and signed by not less than two employés, and such contraventions shall be followed up at the suit of the Customs Board, which shall be competent to collect the fines and the amounts of the confiscations, and to exact the corporal penalties incurred. One of the copies of the declaration shall be handed to the principal delinquent, who shall sign or seal an acknowledgment of receipt of the same, and the other shall be sent as soon as possible to the Customs Board, which shall be competent to allow a reduction of the penalties, if there be circumstances which justify the exercise of clemency.

CHAPTER V.—*Concerning Imports.*

(*General Rules.*)

Art. 39.—No goods shall be imported except at places where Custom-houses are established for the collection of import and export duties in conformity with the table hereunto annexed.

The suppression of an existing Custom-house or the establishment of a new one shall be effected by a special decree which shall be brought to the notice of the Legation concerned.

Art. 40.—At the import Custom-house, the importer shall forward to the Local Collector of Customs a written declaration in duplicate, either in Persian or in French, drawn up after the model annexed to the present Code of Regulations and containing an accurate description of the goods.

This declaration shall specify :—

(1) The country of origin of the goods, and the place from which they have been consigned and, if they are imported by ship or by boat, the name, nationality and place of departure of such ship or boat, as also the name of the captain or master.

(2) The number, nature, marks and distinguishing numbers of any parcels imported.

(3) The nature of the goods contained in such parcels, as also the nature of any goods loaded in bulk, the weight or measure of the goods, their value, and the place to which they are being sent.

(4) Every Customs declaration must be signed or sealed. If, however, the person concerned should be illiterate, the declaration may be made out for him by some other person who, in such case, shall certify the authenticity of the seal or sign affixed by the declarer.

In the case of small quantities of goods, however, the Custom-house is empowered to accept verbal declarations.

CUSTOMS TARIFFS *A* AND *C*.

A.—IMPORT DUTIES.

No.	Goods.	Duties. T. K. S.
1	Matches ..... batman g.	0 0 8
2	Animals, live, of all kinds	free.
3	Arms of all kinds, including parts detached or not fitted together	prohibited
	Note.—Importations authorised by a special dispensation of the Government, in accordance with the Law of Ramazan 5, 1317, shall be subject to a special duty at the rate of 20 tomans per gun, 5 tomans per revolver, 2 tomans per pistol and of 7 tomans per batman for all other arms, as also for all parts not fitted together.	
4	Wood : 1 Building and cabinet wood, of all kinds, in the bark or sawn	free.
	2 Wrought wood, other than in the form of vehicles, furniture and fancy articles, including carpentry, cabinet-makers' and coopers' wares ..... batman	0 0 2
	3 Wood n. s. m. including firewood	free.
5	Beverages : 1 Sparkling wines, in bottles ..... bottle of 80 centilitres or less	0 5 0
	Note.—Half bottles of 40 centilitres or less shall pay half the stipulated duties. Bottles of a higher capacity than 80 centilitres shall be charged in proportion to their actual contents.	
	2 Still wines, in casks, demijohns, pitchers or bottles, batman g.	0 4 0
	3 Alcohols and spirits-of-wine, unenumerated brandies including those merely sweetened, as also those prepared with infused fruit, in casks or bottles ..... batman g.	0 4 0
	4 Cognac, rum, whisky, schiedam, arrack, tafia, vermouth, gin, kirsch, Dantzic brandy, kümmel and liqueurs of all kinds such as chartreuse, benedictine, alkermes, maraschino, curaçao, punch, absinth, creams, anisettes &c. &c. in casks or bottles ..... batman g.	1 2 0
	5 Beer, vinegar and all other fermented beverages, in casks or bottles ..... batman g.	0 0 6
	6 Lemonades ..... ,,	0 0 10
	Note.—Lemonades containing more than 5% of pure alcohol shall be classed as "unenumerated brandies."	
	7 Mineral waters, natural or artificial ..... 10 bottles	0 0 10
6	Candles, tallow and other, including ball tapers, torches and wicks ..... batman g.	0 0 8
7	Pitcoal, coke and charcoal	free.
8	Wax, raw ..... batman	0 0 10
9	Articles of food : 1 Butter and edible fats :	
	(*a*) Fresh or salted	free.
	(*b*) Preserved in tins ..... batman g.	0 0 8
	2 Cocoa of all kinds, prepared or not, including the offals and husks and chocolate ..... batman g.	0 5 0
	3 Coffee, including the drupes, offals and coffee substitutes :	
	(*a*) Non-roasted ..... batman	0 5 0
	(*b*) Roasted ..... ,,	0 6 0
	Note.—Coffee imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight.	
	4 Cereals and their derivatives :	
	(*a*) Rice ..... batman	0 0 2
	(*b*) Wheat, barley, oats and other edible cereals not specially mentioned	free.
	(*c*) Malt	,,
	(*d*) Starch and other non-alimentary feculæ batman	0 1 0
	Note.—Starch and other non-alimentary feculæ imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight.	
	(*e*) Flour, edible, including pearled barley and meal of all kinds	free.
	(*f*) Macaroni, vermicelli and other alimentary pastes ..... batman	0 1 0
	(*g*) Biscuits, ginger-bread and pastry of all kinds batman g.	0 1 0
5	Chicory, dried, roasted or ground ..... batman	0 0 4
	Note.—Chicory imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight.	
6	Cheese : (*a*) Common, soft and white, made exclusively from skimmed milk	free.
	(*b*) Other, of all kinds ..... batman	0 3 0
	Note.—Cheese imported in lead or tin wrappers shall pay duty together with the weight of such wrappers.	
7	Fruits and berries :	
	(*a*) Fresh or dried, of all kinds, other than preserved, also almonds, walnuts and filberts .... batman	0 0 3
	(*b*) Preserved, including jams, jellies, fruit pulp, pastilles, marmalades, candied fruits, fruit juices and syrups in boxes, pots, flasks and other similar receptacles ..... batman g.	0 1 0
	Note.—Fruit juices and syrups containing more than 5% of pure alcohol shall be classed as "unenumerated brandies."	
8	Vegetable oils : (*a*) Olive ..... batman g.	0 2 0
	(*b*) Other n. s. m. ..... ,,	0 0 4
9	Milk : (*a*) Fresh	free.
	(*b*) Preserved in air-tight tins, flasks and other similar receptacles ..... batman g.	0 1 0
10	Vegetables of all kinds :	
	(*a*) Fresh or dried	free.
	(*b*) Preserved in boxes, pots, flasks or other similar receptacles ..... batman g.	0 1 0
11	Honey	free.
12	Poultry eggs	,,
13	Fish: (*a*) Fresh, dried, salted or smoked	,,
	(*b*) Preserved, including caviar in tins, pots, flasks, or other similar receptacles ..... batman g.	0 1 10
14	Salt ..... 10 batmans	0 0 2
15	Sugar : (*a*) Loaf or candy ..... batman	0 0 3
	Note.—Loaf sugar shall pay duty together with the weight of the papers and cords forming the immediate packing.	
	(*b*) In powder, including brown sugar and syrups batman	0 0 2
	(*c*) Confectionery, such as dragées, caramels, sweetmeats &c. ..... batman	0 1 0
	Note.—Confectionery imported in flasks, pots, cardboard or tin boxes, or other similar receptacles or packed in special wrappers of lead, paper &c. shall pay duty according to gross weight.	
16	Tea : (*a*) White tea ..... batman	1 0 0
	(*b*) All other teas ..... ,,	0 6 0
	Note.—Teas imported in small packages or in cardboard or tin boxes, or other similar receptacles, shall pay duty according to gross weight.	

No.	Goods.	Duties. T. K. S.
	7 Meat: (*a*) Fresh	free.
	(*b*) Salted, dried or smoked ....batman	0 1 4
	Note.—Salted, dried or smoked meat imported in metal wrappers shall pay duty together with the weight of such wrappers.	
	(*c*) Preserved, including meat extracts in tins, pots, flasks or other similar receptacles....batman g.	0 1 10
	10 Drugs ....*ad. val.*	5%
	This article includes *inter alia* the parts of vegetables used in medicine not being subject to a special classification, medicinal extracts, essences or oils, balsams, opiates, plasters, ointments, salves, pills and pharmaceutical pomades, waters distilled from plants not containing alcohol and generally all pharmaceutical products prepared without sugar or alcohol.	
	Note.—Pharmaceutical sweetmeats prepared with sugar are classed as "Confectionery" and products prepared with alcohol as "Liqueurs of all kinds."	
	11 Commercial samples without intrinsic value, including samples of stuffs, measuring 30 centimetres or less in length along the entire breadth of the stuff, and samples on cards or in book form, as also illustrated catalogues	free.
	12 Groceries: 1 Pepper, curry-powder, pimento, mustard, cinnamon, nutmegs and cloves....batman	0 1 10
	2 Vanilla, saffron, including vanilin .... ,,	3 0 0
	3 Truffles.... ,,	1 0 0
	4 Groceries n. s. m. ....*ad val.*	15%
	Note.—Groceries of all kinds imported in lead wrappers, boxes, pots, flasks or other similar receptacles shall pay duty according to gross weight.	
	13 Gums: 1 India-rubber and manufactures thereof:	
	(*a*) Raw india-rubber ....batman	0 0 8
	(*b*) India-rubber prepared in plates, sheets or threads....batman	0 3 0
	(*c*) Goloshes and other india-rubber footwear dozen pairs	0 6 0
	(*d*) Oil-cloth of all kinds....batman	0 2 0
	(*e*) All other manufactures of india-rubber except specified clothing, toys and fancy articles....batman	1 0 0
	2 All other gums	free.
	14 Wearing apparel:	
	1 Underclothing and body linen of all kinds, principal part of which is made with tissue simply sewn, without ornaments or embroideries, without trimmings, except scarfs, shawls, veils and other articles mentioned in the various paragraphs of No. 20	Duty of the highest taxed tissue entering into the composition of such wares, with an increase of 50%
	2 All other wearing apparel not specified in other Tariff numbers ....*ad val.*	15 %
	This number comprises *inter alia*: Hosiery articles ornamented with lace, fringes, ribbons, or having undergone a further workmanship after the manufacturing of tissue; boas, muffs and tippets; braces and garters; belts; hats, caps and bonnets of all kinds; footwear other than of leather or rubber; corsets and bodices; made-up neckties and fichus; made-up scarfs, shawls and veils if trimmed with embroideries, lace or other ornaments except the articles enumerated in No. 20; collars, cuffs and shirt fronts; gloves of all kinds; leggings and gaiters other than of leather; handkerchiefs ornamented with lace; plumes, aigrettes, feathers and tufts and birds' skins prepared for ornament; dress shields, &c. &c. and in general all body wearing apparel and linen with lace, embroideries or other trimmings.	
	3 Umbrellas and parasols....*ad val.*	5 %
	15 Oils, other than vegetable:	
	1 Naphtha purified or not, in bulk ....10 batmans	0 0 3
	2 The same in casks, cans, or other similar receptacles 10 batmans	0 0 5
	3 N. s. m. ....batman g.	0 0 4
	16 Musical instruments:	
	1 Pianos, upright, and harmoniums other than harmoniflutes....each	40 0 0
	2 Grand pianos.... ,,	80 0 0
	3 All other musical instruments ....*ad val.*	20%
	17 Scientific instruments:	
	Physical, mathematical and optical.... ,,	10 %
	18 Raw animal materials, n. s. m. including glue, non-prepared feathers and down, silkworms' eggs and animal manures	free.
	19 Mineral materials:	
	A.—Metals: 1 Iron and manufactures thereof:	
	(*a*) Iron ore	,,
	(*b*) Iron, steel, cast iron and steel, in ingots; old and scrap iron....10 batmans	0 1 0
	(*c*) Iron and steel in bars, plates, sheets or wire 10 batmans	0 1 5
	(*d*) Tinplate in sheets .... ,,	0 5 0
	(*e*) Manufactures of cast iron, iron or steel batman	0 0 7
	This number includes machinery and tools of all kinds, as also locksmiths' wares, nails, screws, iron spoons and forks and so called peasants' knives, table or kitchen knives with handles of iron, bone, common wood or other common materials, pen knives and scissors, except fancy articles.	
	Note.—Articles enamelled, nickelled or coated with any other non-precious metal, as also knives, forks and pen-knives, with handles of mother-of-pearl, ivory, tortoise-shell, stag-horn or ebony, shall pay a surtax of 30% on the principal duty.	
	2 Tin, lead and zinc, and manufactures thereof:	
	(*a*) Tin, lead and zinc ores	free.
	(*b*) Tin, lead and zinc in ingots, plates, sheets or wire ....10 batmans	0 6 0
	(*c*) Manufactures of tin, lead, including game shot (lead shot), and zinc, except fancy articles batman	0 1 0
	Note 1.—Tin or lead foil intended to cover other foods, such as pralines, chocolate, cheese &c. are considered as "Manufactures."	
	Note 2.—Articles enamelled, nickelled or coated with any other non-precious metal shall pay a surtax of 30% on the principal duty.	
	3 Copper and nickel, and manufactures thereof:	
	(*a*) Copper and nickel ores	free.
	(*b*) Copper, nickel and alloys thereof in bars, plates, sheets or wire....10 batmans	0 6 0
	(*c*) Copper or nickel coin....prohibited.	
	(*d*) Manufactures of nickel or alloys of nickel excluding fancy articles....batman	0 2 0
	Note.—Articles enamelled or coated with any other non-precious metal pay a surtax of 30% on the principal duty; those coated with a precious metal pay a surtax of 60% on the principal duty.	
	(*e*) Manufactures of copper or alloys of copper including machines, implements and tools, prepared copper called "imitation gold foil," bronzing or gilding powders, and other similar articles, except fancy articles ....batman	0 1 0
	Note 1.—Bronzing and gilding powders and other similar articles imported in glass tubes, flasks, boxes, pots or other receptacles of a like nature shall pay duty according to gross weight.	
	Note 2.—Imitation gold foil in booklets shall be taxed according to the combined weight of the foil and booklets.	
	Note 3.—Articles enamelled, nickelled or coated with any other non-precious metal pay a surtax of 30% on the principal duty; those coated with a precious metal pay a surtax of 60% on the principal duty.	
	4 Gold, silver and platinum, and manufactures thereof:	
	(*a*) Gold, silver or platinum ores	free.
	(*b*) Gold, silver and platinum in ingots *ad val.*	5%
	(*c*) Manufactures of real silver or silver gilt, including real silver in sheets, powder or wire, except that called "purl," which is referred to in § 22 of No. 20....*ad val.*	5%
	(*d*) Manufactures of real gold or platinum *ad val.*	10%
	5 Metals n. s. m. and manufactures thereof:	
	(*a*) Ores n. s. m....	free.
	(*b*) Aluminium and other metals n. s. m. in bars, plates, sheets and wire ....10 batmans	0 8 0
	(*c*) Manufactures of aluminium or other metals n. s. m. including machinery, implements and tools, except fancy articles....batman	0 5 0
	Note.—Articles enamelled, nickelled or coated with any other non-precious metal pay a surtax of 30% on the principal duty; those coated with a precious metal pay a surtax of 60% on the principal duty.	
	B.—Stones and manufactures thereof:	
	1 Stones, rough	free.
	2 Stones, wrought, polished or carved, including manufactures of gypsum except statues, statuettes, busts, vases and other articles for furnishing or decorating houses....10 batmans	0 0 5
	3 Precious stones, rough or cut, set or not, including fine pearls....*ad val.*	25%
	C.—Mineral materials n. s. m. including cement, lime, gypsum, loam and plastic clay	free.
	20 Textile materials, and manufactures thereof:	
	1 Cotton, raw	,,
	2 Cotton thread of all kinds, twisted or not, unbleached, bleached or dyed, including prepared sewing thread ....batman	0 1 0
	Note.—Threads on bobbins, cards &c. shall pay duty according to gross weight.	
	3 Cotton tissues: (*a*) Of all kinds, unbleached, bleached, dyed or printed, other than those specially mentioned ....10 batmans	1 2 0
	(*b*) Velvet and plush of cotton.... ,,	2 5 0
	(*c*) Cotton tulle embroidered or not .. ,,	2 5 0
	4 Wool, raw; wool and animal hair wastes	free.
	5 Felt, common, including made-up articles of felt, except those coming within the wearing apparel category 10 batmans	0 5 0
	6 Wool and animal hair threads of all kinds ..batman	0 1 0
	Note.—Woollen threads on bobbins, cards &c. shall pay duty according to gross weight.	
	7 Woollen carpets also table covers whether embroidered, or with fringes, or other similar ornaments batman	0 3
	8 Woollen tissues:	
	(*a*) Shawls, woollen: Indian and Shirvan ,,	3 0 0
	Note.—Shawls imitating Indian and Shirvan, of duly certified European origin, shall pay duty according to the kind of tissue.	
	(*b*) Tissues of pure wool, of all kinds....batman	0 8 0
	Note.—Woollen tissues containing in the warp and woof threads, together, more than 90% of pure woollen threads shall be taxed as if of pure wool.	
	(*c*) Woollen tissues mixed with cotton, linen or other vegetable filaments, with warp or woof of pure wool ....batman	0 3 0

No.	Goods.	Duties. T. K. S.
	Note.—Tissues of mixed vegetable filaments, embroidered or brocaded with wool, also scarfs and shawls of mixed vegetable textile filaments, embroidered or brocaded with wool or with woollen fringes, shall pay the duty on the tissue according to kind with a surtax of 10%.	
	9 Flax, hemp and other vegetable filaments n. s. m. raw, including wastes	free.
	10 Jute, raw, including wastes ..... batman	0 0 4
	11 Linen or hemp threads, single or twisted, and tissues of such vegetable filaments, unbleached or bleached, for packing, including sacks ..... batman	0 0 6
	12 Jute and other vegetable filament threads n. s. m. single or twisted, and coarse jute and other vegetable filament tissues n. s. m. unbleached or bleached, for packing, including sacks ..... batman	0 0 10
	13 Linen and hemp tissues of all kinds ..... ,,	0 0 10
	14 Jute and other vegetable filament tissues, except velvet and plush ..... batman	0 1 0
	15 Velvet and plush of jute ..... ,,	0 2 10
	16 Silk in cocoons, floss and coarse silk and uncombed silk wastes	free.
	17 Raw silk; silk wadding and combed silk wastes, dyed or not ..... batman	0 4 0
	18 Threads of floss and coarse silk ..... ,,	0 5 0
	Note.—Threads on bobbins, cards &c. shall pay duty according to gross weight.	
	19 Silk threads twisted or prepared for embroidery or sewing ..... batman	1 0 0
	Note.—Threads on bobbins, cards &c. shall pay duty according to gross weight.	
	20 Silk tissues:	
	(*a*) Tissues of floss and coarse silk ..... batman	0 5 0
	(*b*) Tissues of pure silk, brocaded with false or real silver threads, gilt or not, also velvet and plush of pure silk ..... batman	5 0 0
	(*c*) All other tissues of pure silk ..... ,,	3 0 0
	Note.—Tissues containing in their warp and woof threads, together, more than 90% of pure silk threads, shall be taxed as if of pure silk.	
	(*d*) Tissues of silk mixed with cotton or other vegetable filaments, with warp or woof of pure silk batman	1 5 0
	Note.—Tissues of wool or mixed vegetable filaments, brocaded or embroidered with silk or false or real silver threads, gilt or not, shall pay the duty on the tissue according to kind with a surtax of 20%.	
	General Notes.—(1) Knitted or plaited stuffs of fibrous materials, also articles made therewith and wares of tissues which have not been otherwise worked beyond the weaving such as handkerchiefs, blankets and travelling rugs, table cloths and napkins, plaids, unenumerated shawls, scarfs, veils, ribbon goods, knitted wares &c. are classed as tissues according to kind. (2) Articles made up from knitted or plaited stuffs or from whatever tissue hemmed or bordered with fringes of all kinds, shall pay the duty on the component tissue as the same articles not hemmed and without fringes.	
	21 False silver or gold threads (drawn or spun tinsel), whether coated with real silver or gold, or not, spangles of false silver or gold, galloons, tapes, cords, ornaments, fringes and other trimmings of any fibrous materials, also those mixed with tinsel whether gilt, or silvered, or not batman	0 2 0
	22 Real silver thread, drawn or spun, called "purl," gilt or not, also galloons, tapes, cords, ornaments, fringes and other trimmings of any fibrous materials, mixed with threads of real silver, gilt or not ..... batman	1 0 0
	Note.—Real or false silver and gold threads on bobbins, as also trimmings on cards &c. shall pay duty according to gross weight.	
	23 Lace and embroideries of all kinds ..... *ad val.*	20%
	24 Tissues n. s. m. ..... ,,	10%
	This item includes *inter alia* horsehair tissues, also plaits of straw, esparto, cane, tissues containing amianthus &c. &c.	
	25 Rope, cordage and twine of all kinds, vegetable filaments, including nets ..... 10 batmans	0 3 0
	26 Rags	free.
27	Small wares and hardware:	
	1 Boxes and cases of wood of all kinds, painted or not, trimmed or not with metal ornaments, fastenings and fittings, hampers, baskets, bags of straw or other vegetable materials, cloth &c. except fancy boxes, caskets and baskets; sealing-wax; isinglass and liquid glue; products used for cleaning and polishing leather, wood and metal, in boxes or flasks, such as polish, pomades, blackings &c. *ad val.*	5%
	2 All other goods ..... ,,	15%
	This number comprises *inter alia*: Hooks and eyes of all kinds including fancy clasps for belts, mantles &c.; sewing or knitting needles, photographic apparatus and their requisites, such as dry plates, sensitized paper, frames &c.; plate of German silver, false silver, white metal, white silver or packfong, including spoons and forks, and table knives with white metal handles; and all articles intended for table service or ornament, fitted with mountings or fastenings of German silver, white metal or other metals assimilated thereto; smokers' articles, such as cigar and cigarette holders, pipes, snuff-boxes, cigar and cigarette cases, ash trays, match holders and the like; stationery, such as inkstands, pens, penholders, pen wipers, pencil leads and pencil cases, pencil holders, pencil sharpeners, compass rulers &c.; articles for toilet purposes, such as watch or pince-nez cords of all kinds, breast chains, shoe-horns, brushes and combs of all kinds, tooth picks, nail trimmers, sponges &c.; morocco articles of all kinds, such as portfolios, card and other cases, purses, money bags &c.; travelling requisites such as trunks, valises, bags, except boxes, hampers and baskets which are specified in paragraph 1 of this Article; ordinary spectacle-makers' wares such as spectacles, pince-nez, telescopes, stereoscopes and other similar articles; trusses; false jewellery of all kinds, including jet, amber &c. imitation precious stones and pearls; fancy boxes and caskets; paint boxes, also their accessories and paints in tablets or tubes; buttons of all kinds; walking sticks; playing cards; rosaries of all kinds; shoemakers' pegs; cinematographs and other like apparatus, and accessories thereof; riding whips; sewing thimbles; pins of every description; metal and wooden cases (sheaths) of all kinds; fans and screens; fireworks for public recreation; whips; ivory, tortoise-shell, mother-of-pearl and wares of these materials, except the articles mentioned in Article 19; games and toys of every description including magic and projection lanterns; cork in slabs, cubes and stoppers; masks; flint and touch stones; phonographs and other similar instruments and their accessories or fittings; bells of all kinds; night-lights; wads for sporting cartridges, of cardboard, wax, felt &c.; and generally all minor articles, except of precious metals, not enumerated in any other Tariff number.	
22	Furniture and the like:	
	1 Furniture: (*a*) Of wood or iron of all kinds, covered with stuff or leather ..... 10 batmans	1 5 0
	(*b*) All other furniture ..... ,,	0 5 0
	2 All other articles used for house furnishing or decoration:	
	(*a*) Framed looking glasses and mirrors, lamps, candelabra, chandeliers and candle-sticks .... *ad val.*	5%
	(*b*) N. s. m ..... ,,	20%
	This article includes *inter alia*: Gilt and other frames and battens for framing; cups and vases of any size; cushions; clocks; mantel, standing and alarm; statues, statuettes and busts; pictures; made-up hangings; and generally all fancy articles used for ornamenting mantelpieces, brackets &c.	
23	Watches: 1 Gold watches ..... each	2 0 0
	2 Silver watches ..... ,,	0 5 0
	3 Other watches than of gold or silver .... ,,	0 4 0
24	Ships and boats, including rigging and tackle ..... *ad val.*	5%
25	Art objects and articles for collections of museums	free.
26	Opium ..... batman	6 0 0
27	Paper, and manufactures thereof:	
	1 Printing or writing paper, common, white or colored including common envelopes except with crest, initials or vignettes and except boxed or fancy paper ..... batman	0 0 5
	2 Fancy or ornamental writing paper and envelopes, in boxes or otherwise put up, with or without crest, initials or vignettes ..... batman	0 7 0
	Note.—Writing paper imported in boxes shall be dutiable on gross weight.	
	3 Furnishing or wall paper ..... batman	0 0 10
	4 Other paper including cardboard ..... ,,	0 0 5
	5 Manufactures of paper ..... ,,	0 5 0
	The following are *inter alia* included herein: Bookbindings and cardboard wares, bound or stitched copy books, bound account books and registers, cloth paper and envelopes &c. &c.	
28	Perfumery of all kinds, including essential oils used in perfumery, pomades and cosmetics, toilet oils and powders, tooth pastes and washes &c. ..... *ad val.*	15%
29	Hides and skins, and manufactures thereof:	
	1 Raw lamb skins, called Bagdad ..... batman	0 1 0
	2 Other raw hides and skins, dried or salted .... ,,	0 0 10
	3 Prepared hides and skins:	
	(*a*) Prepared fur skins ..... ,,	10 0 80
	(*b*) Hides and skins, tanned, curried or tawed ,,	0 0 10
	(*c*) Hides and skins: dyed, varnished, shammy, morocco or lacquered ..... batman	0 1 0
	4 Leather manufactures of all kinds ..... ,,	0 1 10
	This number includes *inter alia*: Saddlers', harness makers' and shoemakers' wares in which leather forms the principal part, straps &c. except fancy articles and pocket books, purses, portmanteaux and the like.	
30	Earthenware of all kinds, except vases, statuettes and fancy articles:	
	1 Roofing tiles and bricks	free.
	2 Other articles of earthenware, simply baked ..... 10 batmans	0 0 10
	3 Other faience and porcelain wares of all kinds .. batman	0 0 8
31	Chemical products of all kinds:	
	(*a*) Soda ..... ,,	0 0 2
	(*b*) All other ..... ,,	0 1 0
32	Typographical and lithographical products:	
	1 Newspapers, periodicals, books, engraved or printed music and commercial labels accompanying goods	free.
	2 Other typographical and lithographical products .... batman	0 4 0
	This number includes *inter alia*: Pictures, engravings, etchings &c. in detached sheets or in bound or stitched books.	
	Note.—The admission into the country of newspapers, periodicals, books and engravings remains subject to Government control.	
33	Gunpowder	prohibited.
	Including dynamite and explosives of all kinds of a detonating power equal to, or higher than common gunpowder, also cartridges, percussion caps, projectiles of every description; empty cartridge cases, primed or not, and other similar articles.	

No.	Goods.	Duties. T.	K.	S.
	Note.—Importations authorised by a special dispensation of the Government in accordance with the law of Ramazan 5. 1317 (Art. 32 of these legal regulations), shall be taxed at the rate of two tomans per batman. (Official Communication of Aug. 16, 1911.) The Custom houses at Astara, Bender-Abbas, Bender-Guez. Bushire, Enzeli, Kermanshah, Meshed, Meshedisser, Muhamrah and Tauris are authorized to admit the importation of sporting cartridges in small quantities, and also empty cases and caps for the same, these articles remaining subject to the dispensation of 2 tomans per batman.			
34	Produce of crops and fodder	free.		
35	Resins and bitumen	,,		
36	Saccharine and other similar products ....batman	9	0	0
37	Soap: 1 Perfumed soap ....batman g.	0	1	0
	2 Other s ap....batman	0	0	4
38	Tobacco:			
	1 Tobacco unmanufactured in leaves or crushed ,,	0	3	0
	2 Tobacco manufactured.			
	(a) Cigars, common, in cases of one hundred or more, not costing more than 80 francs per thousand batman g.	3	0	0
	(b) Cigars, other ,,	8	0	0
	(c) Cigarettes and other manufactured tobacco ,, This number includes *inter alia*: Smoking tobacco, snuff, chewing tobacco, tobacco juices or praiss &c. &c.	1	0	0
39	Dyes, paints and varnishes:			
	1 Aniline, aniline colors and all colors prepared with aniline ....prohibited.			
	2 Indigo and kermes ....batman g.	1	0	0
	3 Spirit varnishes .... ,,	0	5	0
	4 Other varnishes .... ,,	0	3	0
	5 Dyes and paints n. s. m .... ,,	0	1	0
40	Vegetable substances n. s. m	free.		
41	Glassware:			
	1 Glass or crystal articles with ornaments such as engraved or etched designs, paintings, enamel, gildings, silverings, ornaments of copper or its alloys; glass wadding, glass tissues and manufactures thereof, except vases and fancy articles ....batman	0	2	0
	2 All other articles n. s. m. except vases and fancy articles ....10 batmans	0	4	0
	3 Window glass .... ,,	0	2	0
	4 Looking glasses, unframed, of less than 50 sq. decimetres ....10 batmans	1	0	0
	5 The same of 50 sq. decimetres or more .. ,,	2	0	0
42	Carriages and vehicles of all kinds:			
	1 Carts, *tarentass*, vans, wagons, wheelbarrows and other similar vehicles non-suspended, including steam engines and parts detached or not fitted together..*ad val.*	5 %		
	2 All other carriages and vehicles including motor cars, cycles &c. also parts detached or not fitted together.... *ad val.*	10 %		

C.—EXPORT DUTIES

No.	Goods.	Duties. T.	K.	S.
1	Animals, live: 1 Asses ....head	1	0	0
	2 Horses and foals .... ,,	3	0	0
	3 Camels .... ,,	5	0	0
	4 Mules .... ,,	4	0	0
	5 Neat cattle (oxen, cows &c) .... ,,	1	0	0
	6 Sheep and goats .... ,,	0	1	0
	7 Animals, live, n. s. m ....*ad val.*	10 %		
2	Arms of all kinds....prohibited.			
3	Butter and other edible fats ....10 batmans	0	7	0
4	Beverages: 1 Wine of all kinds ....batman	0	0	5
	2 Brandy and liqueurs of all kinds .... ,,	0	2	10
5	Articles of food: 1 Salt ....10 batmans	0	1	0
	2 Eggs....hundred	0	0	5
	3 Grains, seeds and their derivatives:			
	(a) Rice cleaned ....10 batmans	0	0	15
	(b) Rice uncleaned, deprived of its outer husk but having still its inner skin ....10 batmans	0	0	7
	(c) Rice uncleaned, with its outer husk 10 batmans	0	0	5
	(d) All other grains .... ,,	0	1	0
	(e) Edible flour .... ,,	0	1	10
6	Textile materials, raw:			
	1 Silk in cocoons and uncombed silk wastes.... ,,	1	5	0
	2 Raw silk; silk wadding and combed silk wastes, dyed or not ....10 batmans	2	0	0
7	Opium ....batman	2	0	0
8	Precious stones, set or not, including fine pearls....*ad val.*	5 %		
9	Fish, fresh, dried or salted....10 batmans	0	1	0
10	Tobacco: 1 Tobacco unmanufactured .... ,,	1	0	0
	2 Tobacco manufactured .... ,,	3	0	0
11	ALL OTHER GOODS	free.		
	Note.—The exportation of lamb skins is prohibited.			

SIAM

TARIFF.

The duty on goods imported into the Kingdom of Siam in vessels belonging to foreign nations, shall not exceed 3 % on their value.

The undermentioned articles shall be free from inland dues or other taxes on production or transit, and shall only pay the following export duty.

Merchandise.	Duties. Ticals.	Salungs.	Fuangs.	Hun.
Ivory ....picul	10	—	—	—
Gamboge .... ,,	6	—	—	—
Rhinoceros horns.... ,,	50	—	—	—
Cardamums, best.... ,,	14	—	—	—
Bastard .... ,,	6	—	—	—
Dried mussels .... ,,	1	—	—	—
Pelican quills .... ,,	2	2	—	—
Betel-nuts, dried.... ,,	1	—	—	—
Karaki wood.... ,,	—	2	—	—
Sharks' fins, white .... ,,	6	—	—	—
Black .... ,,	3	—	—	—
Lukraban seed .... ,,	—	2	—	—
Peacocks' tails....100	10	—	—	—
Buffalo and cow bones ....picul	—	—	—	3
Rhinoceros hides .... ,,	—	2	—	—
Hide cuttings .... ,,	—	1	—	—
Turtle shells .... ,,	1	—	—	—
Soft .... ,,	1	—	—	—
Bêche de mer .... ,,	3	—	—	—
Fish maws.... ,,	3	—	—	—
Birds' nests, uncleaned	20 % *ad val.*			
Kingfishers' feather.... 100	6	—	—	—
Cutch ....picul	—	2	—	—
Beyche seed (nux vomica) .... ,,	—	2	—	—
Pluntarai seed .... ,,	—	2	—	—
Gum Benjamin.... ,,	4	—	—	—
Hangrai bark.... ,,	—	2	—	—
Agilla wood .... ,,	2	—	—	—
Rayskins .... ,,	3	—	—	—
Old deers' horns .... ,,	—	1	—	—
Soft or young deers' horns	10 % *ad val.*			
Deer hides, fine 100	8	—	—	—
Common .... ,,	3	—	—	—
Deer sinews ....picul	4	—	—	—
Buffalo and cow hides....picul	1	—	—	—
Elephants' bones .... ,,	1	—	—	—
Tigers' bones.... ,,	5	—	—	—
Buffalo horns .... ,,	—	1	—	—
Elephants' hides ....skin	—	1	—	—
Tigers' skins.... ,,	—	1	—	—
Armadillo skins ....picul	4	—	—	3
Sticklac .... ,,	1	1	—	—
Hemp .... ,,	1	2	—	—
Dried fish (plaheng) .... ,,	1	2	—	—
Plasalit .... ,,	1	—	—	—
Sapan wood .... ,,	—	2	1	8
Salt meat .... ,,	2	—	—	—
Mangrove bark.... ,,	—	1	—	—
Rose wood.... ,,	3	2	—	—
Ebony .... ,,	1	1	—	—
Rice....koyan	4	4	—	—

All other articles are exempted from export duties, but are subject to inland or transit dues.

The rates for the following articles are:—

For sugar, white ....picul	—	2	—	—
Red .... ,,	—	1	—	—
Cotton, cleaned and uncleaned ,,	10 % *ad val.*			
Paper .... ,,	1	—	—	—
Salt fish (platu) 1,000	1	—	—	—
Beans and peas	One-twelfth.			
Dried prawns....	,,			
Teel seed....	,,			
Silk, raw....	,,			
Bees' wax	One-fifteenth.			
Tallow ....picul	1	—	—	—
Salt ....koyan	6	—	—	—
Tobacco ....1,000 bundles	1	2	—	—

Opium may be imported duty-free, but can be sold only to the opium farmer or his agents.

In like manner, guns and ammunition may only be sold to the Siamese Government or with consent of the same.

Beer and wines according to alcoholic strength not exceeding 10 % *ad valorem*.

Spirits according to alcoholic strength.

ETHIOPIA

(ABYSSINIA)

Tariff of the Dirré-Daoua Custom House.

MONEY, WEIGHTS AND MEASURES.—Thaler=2s.; talari or Menelik dollar = also about 2s.; piastre = about 2d.; frazela (or ferasla) = about 38 lbs. av.

		Duty.		*Ad valorem* per centage of duty.
ALIMENTARY PRODUCTS.				
Sugar	frazela	6	piastres	10%
Soap	,,	6	,,	10%
Tobacco	,,	6	,,	8%
Pepper	,,	8	,,	8%
Rice	bag	8	,,	6%
Flour	,,	12	,,	5%
Oil	12 bottles	24	,,	15%
Jams	12 boxes	6	,,	5%
Butter	,,	6	,,	5%
Beans (preserved)	,,	6	,,	5%
Pineapples and green peas (preserves)	frazela	6	,,	5%
Ham, salted pork and bacon	,,	12	,,	2%
Macaroni	,,	12	,,	12%
Cheese	,,	20	,,	6%
Chocolate (large tablets)	packet	2	,,	2%
,, (small ,,)	,,	1	,,	2%
WINES AND SPIRITS.				
Wines in bottles	12 bottles	12	,,	8%
,, in casks	litre	1	,,	20%
Champagne	12 bottles	24	,,	10%
Vermouth	,,	24	,,	10%
Amer Picon	,,	24	,,	10%
Mastic	,,	24	,,	15%
Peppermint	,,	24	,,	8%
Absinth	,,	36	,,	8%
Fernet Branca	,,	36	,,	8%
Bénédictine and Chartreuse	,,	36	,,	6%
Whiskey	,,	36	,,	8%
Cognac	,,	15	,,	5%
Rum	,,	15	,,	6%
Syrup	,,	24	,,	8%
Beer	,,	9	,,	12%
ARMS.				
Sporting guns	each	2	thalers	8% and over
Guns of the Gras system	,,	1	,,	,,
Revolvers of the Lebel system	,,	1	,,	—
Revolvers, common	,,	8	piastres	—
Cartridges	10 cartridges	1	,,	—
Cartridges for revolvers	20 ,,	1	,,	—
FOOTWEAR.				
Footwear of 1st quality	pair	6	,,	8%
,, 2nd ,,	,,	4	,,	8%
,, 3rd ,,	,,	2	,,	8%
,, 4th ,,	,,	1	,,	8%
Leggings of 1st quality	pair	4	piastres	8%
,, 2nd ,,	,,	2	,,	8%
TISSUES.				
Silk goods	mètre ½ to 2		,,	8% and over
Cotton goods known under the name of *abow-jedid*	20 pieces	138	,,	10%
Cotton goods of low quality	,,	80	,,	10%
Abyssinian wearing apparel	,,	1	piece	10%
Somalian ,, ,,	,,	1	,,	10%
Blankets of 1st quality	each	6	,,	10%
,, 2nd ,,	,,	4	,,	8%
,, 3rd ,,	,,	2	,,	8%
,, 4th ,,	,,	1½	,,	8%
Socks of 1st quality	dozen	7	,,	8%
,, 2nd ,,	,,	3	,,	8%
Thread	frazela	6	,,	8%
Tapes	,,	6	,,	8%
LIGHTING MATERIALS.				
Candles	packet	½	piastre	12%
Petroleum	case of 36 litres	8	piastres	6%
Mineral essence	,,	6	,,	6%
Oil	18 litres	12	,,	12%
METALS.				
Sheets	frazela	8	,,	12%
Lead	,,	8	,,	10%
Iron	,,	6	,,	10%
WOOD.				
Planks of 4 mètres	each	2	,,	15%
Rafters of 4 mètres	,,	2	,,	11%
Boards	,,	2	,,	11%
EXPORT DUTIES (from HARRAR).				
Coffee	frazela	1	thaler	—
Ivory		—		8%
Wax	frazela	1	thaler	—
Goat and sheep skins	20 skins	2	th. 8 p.	—
Ox hides	lb.	¼	piastre	—
Horses and mules	each	2	thalers	—
Oxen	,,	1	thaler	—

FRANCE AND ETHIOPIA.

Extract from the commercial treaty between France and Ethiopia, promulgated by Decree of Jan. 30, 1909:—

French goods imported into the Ethiopian Empire are liable to a duty of 10% on their market value in the place of destination, but wines, champagnes, beers and non-alcoholic liquors shall only pay 8%.

MOROCCO

CUSTOMS TARIFF.

The customs duties collected in Morocco are those resulting from the Treaty which that country concluded with Germany on June 1st, 1890, and from the Franco-Moorish Convention of December 21st, 1892. They are indiscriminately applied, whatever be the country of origin.

IMPORTATION.

All goods of foreign origin shall, on their entry into Morocco, pay a special tax of 2½% *ad valorem*. In *addition* an import duty of 10% *ad valorem* is, as a general rule, levied on goods.

The value of the goods is established according to their wholesale price, in cash, on the market of the port where they are discharged.

The following goods shall, exceptionally, be dutiable at the rate of 5% *ad valorem*:—

Tissues of silk, pure or mixed.
Jewellery of gold and silver.
Precious stones and imitations of the same.
Galloons of gold.
Wines of all kinds.
Liquids, distilled, of all kinds.
Alimentary pastes.

TOBACCO.

Monopoly.

The monopoly rates of import duty on tobacco are as follows:—

		Hassani Dollars.†
Leaf tobacco	per kilo.	0 20
Cut tobacco	,,	0 30
Cigars and cigarettes	,,	0 50

In addition, imported tobacco is subject to a surtax of 2½% *ad val.* and to a supplementary monopoly duty at the rate of 7½ Hassani dollars per kilo. of cut tobacco or per 1,000 cigarettes, and 4½ Hassani dollars per 100 cigars.

† Hassani dollar = 100 centimes = 4s.

DECISION OF HIS SHEREEFIAN MAJESTY GRANTING TEMPORARY FREE ENTRY OF CERTAIN PACKING MATERIAL FOR THE EXPORT OF GOODS.

(*Official Communication of Dec. 22, 1911.*)

ART. 1.—With a view to developing business within his Empire, His Shereefian Majesty has decided to authorize temporary importation free of Customs duties of the following named articles:

(1) Empty sacks of foreign origin for exporting from Morocco cereals, vegetables, spices &c. and similar products.
(2) Packing cloth for exporting wool, &c.
(3) Empty cases for exporting eggs, fresh fruit, vegetables, &c., or staves for the manufacture thereof.
(4) Wooden shavings for packing eggs for export.
(5) Tins, mounted or not, for exporting preserved fish.
(6) Wooden or iron barrels for exporting wines, oils, &c.
(7) Empty bottles for exporting aërated and orange-blossom waters manufactured in Morocco.
(8) Hoops and wire for baling packages of goods.
(9) Samples introduced by commercial travellers.
(10) Mechanical tools and plant for the use of artisans, workmen and showmen temporarily coming to carry on their industry in Morocco.
(11) Articles for exhibition purposes.
(12) Sherritts and rope for packing exported hides or skins, and other products of the country.
(13) Oil for the manufacture of preserves for export.

ART. 2.—The temporary admission system shall be applicable in all the ports of the Empire open to trade.

ART. 3.—*Import operations.*—Goods intended to be imported temporarily must be fully specified in a declaration to be furnished in the same form and subject to the same penalties as in the case of goods declared for immediate consumption.

At the time of furnishing the detailed declaration, importers shall deposit the full amount of the duties properly payable on the goods and give an undertaking to re-export within six months the articles temporarily admitted duty-free, failing which being done on the expiration of said period the duties deposited shall be forfeited to the Treasury.

ART. 4.—*Export operations*—The re-exportation of the articles temporarily admitted free of duty and scheduled as provided in Art. 1 above need not consist of the same identical articles as those which were originally brought in by the importers, who may discharge their temporary importation accounts by re-exporting equivalents, namely a like number or quantity of receptacles and containers of same quality and capacity as those imported.

The period of six months provided for in Art. 3 commences to run from the date when the products are inspected on entry into the Shereefian Empire.

The date of shipment on the outgoing vessel shall be deemed to be the date of export.

Re-exportation shall take place through the port where the import declaration was established. It can be effected by parts; re-exported quantities being noted from time to time on the declaration.

TARES TO BE APPLIED IN THE CUSTOM-HOUSES OF THE PORTS OF MOROCCO.

(1) Cases of tea from China, packing of wood and palm leaves, exterior of canvas	21 %
(2) Cases of tea from India, same packing	30 %
(3) Iron barrels, so-called petroleum barrels	17 %
(4) Lard, cases or casks	16 %
(5) Candle cases	14 %
(6) All other goods received or shipped in cases, wooden casks, packing of wood	12 %
(7) Those shipped or received wrapped in canvas, cane, canisters, ceroons, cane matting, coarse fabric of goats' hair	6 %
(8) Bales of cotton cloth	real net weight.
(9) Casks of iron or wood, wrapped in straw, containing oil	18 %
(10) Naked casks of iron or wood containing oil	15 %
(11) Cordage used in binding skin or matting bales	2 %
(12) Cereals in single bags	3 %
,, in double bags	3 %
(13) Bags of canvas, bales, baskets	2 %

Inasmuch as certain goods are put up in double and occasionally treble packings, it will be optional for merchants to apply for assessment of the actual rate whenever the above conventional tariff appears detrimental to them. In the case of casks containing wines, beers and other beverages, measurement of the same shall be taken by special apparatus (gauges &c.).

DUTY-FREE ADMISSION OF FERTILIZERS AND MANURES.

The following manures are exempt from duty at all ports of the Empire open to commerce:

Phosphates and superphosphates of lime; scoriæ containing phosphates; metallurgical phosphates; sulphate of ammonia (artificial guano); Peruvian guano and *poudrette*. Exemption will also be accorded to all other products which are generally regarded as suitable for the fertilization of the soil, provided that they cannot be put to any other use.

These products shall be specified in detail in a declaration form relating to articles entering for consumption, in the same manner and subject to the same penalty as in the case of goods liable to import duties.

EXPORTATION.

Exportation of potatoes, green peas, onions, pumpkins, tomatoes and bananas may be effected, subject to payment of a 5% *ad valorem* duty per quintal.

Cocoon and raw silk may be exported, subject to payment of a duty of 10% *ad valorem*. (*Official communication of August 18th*, 1903.)

The exportation of bones is authorised subject to payment of an export duty at the rate of 62½ centimes per quintal.

By Decree of May 29th, 1901, and subsequent decisions, exportation of wheat and barley is authorised subject to payment of the following duties:—

		Reals.
Wheat	fanega of about 43 kil. or 93½ lbs.	10·00
Barley	,, ,, 34 ,, 73 ,,	6·00

IMPORTS & EXPORTS.

The coastwise trade in grain & other food-stuffs between ports in Morocco is now permitted free of duty. A deposit of duty must be made by the shipper at the port of shipment, to be returned on the landing of the articles at the port of destination.

PROHIBITIONS.

Throughout the whole extent of the Shereefian Empire the importation of, and trade in, warlike arms, parts of arms, ammunition of all kinds, whether loaded or unloaded, powder, saltpetre, guncotton, nitro-glycerine, and all materials destined exclusively for the manufacture of ammunition are prohibited, except in the following cases.

Explosives necessary for industrial purposes and for public works may, however, be imported on certain conditions.

Arms, parts of arms, and ammunition intended for the forces of His Shereefian Majesty shall be admitted on the following formalities being observed:

A declaration, signed by the Moorish Minister for War, stating the number and kind of such supplies ordered from foreign industries, must be presented to the Legation of the country of origin, which shall affix its *visa*.

Cases and packages containing arms and ammunition, delivered to the order of the Moorish Government, shall be cleared through the Customs on the presentation of:—

(i.) The declaration aforesaid;

(ii.) The bill of lading, specifying the number and weight of the packages, and the number and kind of the arms and ammunition which they contain. This document must be certified by the Legation of the country of origin, which must indorse thereon the successive amounts previously cleared through the Customs. Such certification shall be refused so soon as delivery of the whole of the order has been completed.

The importation of sporting and high-priced arms, parts of arms, and cartridges, loaded or empty, is likewise prohibited. Provided, however, that such importation may be authorized:—

(i.) For the strictly personal requirements of the importer;

(ii.) For the supply of licensed arms-stores.

Sporting and high-priced arms and ammunition shall be admitted for the strictly personal requirements of the importer on presentation of a permit issued by the Representative of the Makhzen at Tangier. If the importer be a foreigner, the permit shall only be made out on the demand of his Legation.

As regards sporting ammunition, each permit shall be for not more than 1,000 cartridges, or the materials necessary for the manufacture of not more than 1,000 cartridges.

The penalty for importing, or attempting to import, prohibited goods shall be the confiscation of such goods, in addition to the penalties of fines or imprisonment.

PAYMENT OF DUTIES.

Import and export duties shall be paid in ready money at the custom-house where the clearance has been effected. The *ad valorem* duties shall be paid on the basis of the cash and wholesale value of the goods entered at the custom-house, free of customs and warehouse duties. In the case of damaged goods, the depreciation they have undergone shall be taken into account in their valuation. Goods shall not be removed except after payment of customs and warehouse duties.

REGULATIONS RESPECTING SHIPS' MANIFESTS.

Every captain of a merchant vessel coming from a foreign or a Moorish port shall, within twenty-four hours of his receiving pratique at any of the ports of the Empire, deposit at the custom-house an exact copy of his manifest signed by himself and certified to be correct by the consignee of the vessel. He shall, moreover, if required to do so, produce before the customs officers the original of his manifest. The customs authorities shall have power to place one or more watchmen on board to prevent all illicit traffic.

The following are exempted from the obligation to deposit the manifest:—

Men-of-war or vessels chartered on behalf of a Power; boats belonging to private individuals kept by them for their personal use, and not employed in the carriage of merchandise; boats or vessels used for fishing within sight of the shore; yachts solely used for pleasure cruises and registered as such at their home ports; vessels specially fitted out for the laying and repair of telegraphic cables; boats exclusively employed in life-saving operations; hospital ships; training vessels of the mercantile marine which do not engage in commercial enterprises.

The manifest deposited at the custom-house shall state the nature and origin of the cargo, together with the marks and numbers of the cases, bales, packages, barrels, &c.

Heavy penalties are imposed if the copy of the manifest is not deposited within the stipulated 24 hours or for an incorrect declaration.

LIBERIA

An Act making a tariff on goods, wares, and merchandise, and produce imported and exported in and out of the Republic of Liberia.
(Approved March 10, 1910.)

It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

SECTION 1.—All goods imported into the Republic of Liberia are subject to a duty of 12½%, *ad valorem*, save and except such goods as are specified in Sections *A* and *C* herein provided. The articles of African produce liable to export duties are enumerated in Section *B*.

SECTION 2.—Duties are payable in gold, when in excess of the smallest gold coin in circulation, otherwise in current silver, or copper coin.

SECTION 3.—There are no preferential duties with respect to countries from which goods are imported or to which produce is exported.

SECTION 4.—All measures of weight are reckoned avoirdupois, and liquid measures are reckoned in imperial gills, pints, quarts and gallons, except when otherwise specifically indicated.

SECTION A.

IMPORTS.

Articles.	Rate of Duty. †Dol. c.
Aerated and mineral waters ..... Reputed qt. botts.	0 02
,, ,, ,, ... ,, pt. ,,	0 01
Ale, beer and stout ..... Reputed qt. botts.	0 06
,, ,, ... ,, pt. ,,	0 03
Lead in any form ..... lb.	0 02
Bacon ..... ,,	0 01
Basins, 12 inches and under in diameter ..... doz.	0 12
Beef per barrel, in barrels of 200 lbs. ..... barrel	1 25
Biscuits, cabin, pilot, or ship bread ..... *ad val.*	12½ %
Cement in barrels of 400 lbs. ..... barrel	0 20
Corrugated iron for sale ..... *ad val.*	12½ %
Cutlasses, matchets and billhooks ..... doz.	0 30
Pickled herrings in whole barrels ..... barrel	1 00
,, ,, ,, half barrels ..... ½ barrel	0 50
Kerosene ..... case	0 30
Lard ..... lb.	0 02
Lime ..... 100 lbs.	0 05
Pigs' feet and head ..... 200 lbs.	1 25
Pork ..... ,,	1 25
Rice ..... cwt.	0 25
Dried fish ..... lb.	0 01
Salt ..... cwt.	0 8
Pickled sausages ..... lb.	0 04
Dried sausages in cans or skins ..... ,,	0 05
Common soap ..... ,,	0 01
Sugar, brown ..... ,,	0 06
,, white ..... ,,	0 02
Tea ..... ,,	0 10
Tobacco, leaf ..... ,,	0 08
Claret ..... gall.	0 37
Beef tongues ..... barrel	1 25
Biscuits not specified ..... lb.	0 04
Brass kettles, weight of handles included, whether brass or other metals ..... lb.	0 05
Butter ..... ,,	0 06
Candy, confectionery and sweet meats of every description ,,	0 10
Candles ..... ,,	0 04
Demijohns, empty ..... piece	1 00
Hams ..... lb.	0 02
Cottons of all kinds ..... *ad val.*	12½ %
Enamelware ..... ,,	12½ %
Galvanized buckets ..... ,,	12½ %
Scantlings for sale ..... cubic foot	0 01
All boards for sale ..... sq. ,,	0 00½
Ropes ..... *ad val.*	12½ %
Silks, sateen, satin, umbrellas, parasols ..... ,,	12½ %
Wearing apparel, for men, women, girls and boys .. ,,	12½ %
Hats, trimmed and untrimmed of all descriptions .. ,,	12½ %
Iron pots, ovens and spiders ..... lb.	0 02
Kru boxes, 18 × 10 × 10, manufactured abroad ..... piece	0 50
,, other sizes ..... ,,	0 50
Margarine ..... lb.	0 10
Medicines, patent ..... *ad val.*	12½ %
Plates, earthenware not in dinner, tea, coffee, or other table service ..... piece	0 01
Soap, perfumed, or toilet ..... lb.	0 06
Tobacco, manufactured ..... ,,	0 25
,, cigars ..... 100 pieces	0 33
,, cigarettes ..... ,,	0 12
Spirits, strength is reckoned by Tralles hydrometer, and in degrees per centum of pure alcohol: whisky, brandy, Old Tom gin, and rum, other than ordinary trade rum .. gall.	2 00
Spirits: upon all spirits and strong waters, the strength of which can be ascertained by Tralles hydrometer, such as common trade rum or gin, when under the strength of 50% of pure alcohol ..... gall.	1 20
And an additional duty of 25 cts. per each degree or fraction of a degree above 50%.	
Spirits: Upon spirits so sweetened or obscured that the degree of strength cannot be ascertained by Tralles hydrometer, such liquors, and bitters ..... gall.	2 00
Wines, medicinal, Wincarnis ..... ,,	1 00
,, beef, wine and iron ..... ,,	1 00
,, Saint-Raphael ..... ,,	1 00
Wearing apparel, ready-made jackets, coats and trousers, of whatever material ..... *ad val.*	12½ %
Wines: Kola, ginger, raspberry wines, raspberry syrup, raspberry vinegar, cider, and all fruit, or other trade wines of low alcoholic strength:	
Per imperial reputed quart (not to exceed 8 gills)	0 06
,, ,, ,, pint (not to exceed 4 gills)	0 03
Wines: port wines, sherry wines ..... gall.	1 00
Wearing apparel; costumes, dresses, blouses, jackets of every description and materials ready-made for women and girls ..... *ad val.*	12½ %
Steel, or iron bars ..... lb.	0 02
Starch ..... ,,	0 03

† American dollar.

SECTION B.

EXPORT TARIFF, 1910.

Articles.	Dol. c.
Coffee seed, hulled ..... bushel	1 50
,, ,, unhulled ..... ,,	0 50
Coffee scions ..... plant	0 50
Fibre ..... lb.	0 00½
Gutta percha ..... ,,	0 12
Ivory ..... ,,	0 10
Palm kernels ..... bushel	0 02
,, oil, Beechina ..... gall.	0 01
,, ,, Nechina ..... ,,	0 05
Piassava ..... lb.	0 00½
Rubber ..... ,,	0 12

SECTION C.

FREE GOODS LIST, 1910.—IMPORTS.

Agricultural implements, not for sale; animals, live; annotto seeds, calabar beans, cocoa, ginger, mining products, vegetable ivory; provisions and supplies for colleges and schools, not for sale; bags, empty, for shipment of produce; boats, with one set of boat oars and other boat fittings, not for sale; boards and scantlings for private use; books and bookcases, for schools; camwood, for export; consuls' goods, for office and private use; corrugated iron for private use; cotton samples, of no commercial value; desks, for schools; diplomatic officers' goods, for office and private use; Dredging and Mining Enterprise Company's machinery, tools, &c. for use of the company; farming utensils, for personal use of farmer importer; Faulkner's telephone materials, &c.; flagging; hoop iron; horticultural implements, for personal use of importer; ice, fresh meats, games, and fresh fruits; immigrants' goods; Liberian Development Company's materials, for furthering development of company's work; lye; machinery and mining tools; materials, for school houses, colleges and churches; materials, clothing for free gifts for Missionary purposes; Monrovia city goods, and all other city goods, for improvement; musical instruments, not for sale; nets and seines; piassava, wire and rope, for exporting same; labels for piassava; printed matter; ready-made clothing, for free gifts; rivets; school books; scientific instruments; seeds and specimens; sewing machines, not for sale; shooks; tenter hooks; thread; tools, not for sale; wire netting and fencing, for personal use.

Passengers' baggage, consisting of wearing apparel, and personal effects, such as jewelry, brushes and combs intended for the personal use of such passengers, but not spirits, wines, liqueurs, tobacco, provisions, perfumes and other articles included in the baggage.

Duty shall not be levied, however, on any spirits, or perfume not exceeding one imperial quart of either, or on any cigars or cigarettes not exceeding one pound in weight, that may be found in the baggage of a passenger.

Any law or parts of laws conflicting with this Act, be, and the same is hereby repealed.

PROHIBITIONS.

All firearms, gunpowder, gun caps, balls, bullets, cartridges, and all other munitions of war, shall only be imported into the Republic by the Government of Liberia through the War Department.

Any person or persons, firm or firms desiring to import into the Republic for the purpose of trade, any firearms, gunpowder, gun caps, balls, bullets and cartridges shall only be permitted to do so through the War Department All arms and ammunition imported by the Government for merchants or private individuals shall not be delivered over to them until they shall have entered into an agreement with the Secretary of War binding themselves under a penalty to observe strictly and minutely any and all regulations which may have been issued or may at any subsequent time be issued by the Executive Government regulating, restricting, or prohibiting the sale of such firearms or ammunition.

CENTRAL AMERICA

GUATEMALA

Money, weights and measures.

Peso (100 centavos) = 4s. (nominal value).

The currency is the paper dollar, average value 2⅜d.

For weights and measures the metrical system has been adopted.

IMPORT DUTIES IN GUATEMALA.

Decree dated April 25, 1902, imposing surtaxes and exemptions on importation of certain goods.

(*El Guatemalteca* of May 3, 1902.)

Art. 1.—During a period of five years, from May 1 next, the Finance offices will collect the following surtaxes:—

1° Ten *centavos* per bottle of brandy of legal capacity and strength on clearance from warehouse for consumption.

3° Twenty per cent. on the duties applicable on importation of wines, beers and liqueurs of foreign origin.

5° Ten per cent payable in gold on import duties applicable to raw or manufactured tobacco of foreign origin.

Art. 8.—Importation of the following articles will be exempt from all fiscal or municipal taxes:—Tar and carboline; galvanised iron pipes; wooden or iron houses, complete or not; roman cement; galvanised iron sheets for roofing purposes; iron and wooden posts and their accessories; wooden and iron doors and windows; white paints ground in oil, and roofing tiles of any material.

Decree of January 1, 1901, establishing free importation of goods the origin of the Central American Republics.

(*El Guatemalteca* of January 8, 1901.)

Art. 1.—All products of the soil or industry of the Republics of Salvador, Honduras, Nicaragua and Costa Rica may be freely imported through the sea or land Custom-houses of Guatemala.

Art. 2.—For this purpose, importers are required to justify by a genuine certificate, or a duly legalised Consular invoice, the origin of the products referred to.

Art. 3.—The exemption aforesaid shall not apply to salt, tobacco, nor to such products as are or may hereafter be the subject of a monopoly, nor shall it affect articles prohibited to be imported.

For revised rates applicable to dry goods, hardware etc., see Customs changes in centre of tariff.

The following articles are *prohibited* to be imported:—Shot of iron and other projectiles for arms of war; cannon and mortars; muskets and rifles for troops.

The following are free of duty:—Anchors; chains and other ships' requisites for use in the ports and on the internal waters of the Republic; iron in bars or in pigs weighing not less than 50 lbs.; machines of a description not hitherto introduced into the country, for industrial or agricultural purposes; apparatus and implements for the moles of the ports; iron balconies and railings, forged or cast; iron houses, complete or in sections; lattice work of metal; cooking ranges or stoves and their chimneys; miners' cooking utensils; iron doors or window screens for buildings; sewing machines and their accessories; flat-irons (sadirons) for laundresses, tailors and hatters; wines, medical, such as San Rafael, San Juan and similar wines; extract of malt in various forms; wines, red, table, in wood up to 16°; boric acid; acid carbolic, impure, in solution; acid muriatic, nitric and sulphuric; ammonia, liquid; balsam of talu, benzine, bicarbonate of soda or potash, crystallized or in lumps; tar; carbonate of magnesia; chlorate of potash; barks, medicinal; flowers, leaves, roots and seeds, medicinal; cream of tartar; gelatine; iodine; pepsine; peptone; potash, caustic; sal ammoniac; soda, caustic; salts of quinine; tartrate of potash; vaseline; cod liver oil; chloroform; cocaine, codeine and morphine; antidiphtheric serum; carbonate of lead (white lead); mosquito nets of wire; "Panama" armoured tanks for holding drinking water.

The following articles have been exempted from Customs duty on importation into that Republic, viz., tar, carboline, iron pipes, iron and wood houses or parts thereof, Roman cement, corrugated iron, wood and iron pillars and window frames, white lead, and roofing of any kind. These exemptions take effect from the 1st May, 1902.

Law of June 9, 1899, regulating the cultivation, manufacture, sale, importation and exportation of tobacco.

Art. 1.—On and after July 1, proximo, the cultivation and manufacture of tobacco of the country shall, without restriction, be exempt from all fiscal or municipal imposts whatsoever.

Art. 2.—Imported tobacco shall, as hitherto, be liable to the duties established by law No. 269. Superseded by Decree of April 25, 1902. (See commencement of Tariff.)

Art. 3.—Tobacco in a raw state, snuff, or manufactured tobacco of all kinds, whether of indigenous production or proceeding from abroad, shall only be sold in monopoly depôts authorized for the purpose; such depôts shall be liable to a tax of from 5 to 20 *pesos* per month according to the importance of the localities wherein established.

Art. 4.—Raw or manufactured tobacco of all kinds shall be exempt from export duty.

Decree of July 22, 1899, establishing the régime applicable on the importation of flour.

1. Importers of flour shall, prior to withdrawing the same from fiscal warehouses in ports, pay to the respective Customs 2 *pesos* per quintal net of flour, whereof 10% must be paid in gold.

2. Foreign flour, after paying the above import duty and being registered and provided with a corresponding pass, shall be conveyed to the store (*alhóndiga*) designated by the interested party, and on its removal therefrom for consumption, the municipal collectors and hospital treasurers will levy per quintal net 25 *centavos* for municipal funds and 25 *centavos* for the hospital of the respective department or for the nearest hospital.

Decree of July 29, 1899, exempting neat cattle from the payment of all imposts on importation.

From and after the date of the present decree the importation of neat cattle, whencesoever proceeding, either across land frontiers or through seaports, shall be exempt from all fiscal and municipal imposts.

Decree of December 3, 1903, establishing a duty on goods removed from the Champerico Custom-house.

(*El Guatemalteco* of December 11, 1903.)

Goods removed from the Champerico Custom-house shall pay 4 centavos per quintal for the benefit of the Retalhuleu Municipality.

The Decree of June 24, 1908, fixes the proportion of import duties payable in gold from and after August 20, 1908, at 50%. It will be payable solely in American gold coin or its equivalent in negotiable bills.

This mode of payment is not applicable to:

Cotton yarns for the manufacture of tissues.
Agricultural implements.
Flour, wheat and salt meat.

All these articles shall, as hitherto, be subject to the payment of only 30% of their respective import duties in American gold coin.

The following pay duty at the rate of 11½ per cent. *ad valorem*:—Magnetic needles and compasses; knitting needles; ploughs of all sorts; iron hoops for barrels &c.; pumps of iron with or without hose, for mines, fire-engines, or watering purposes; water, gas, and similar tubes and pipes of iron; axles, felloes, and wheels for carts, waggons &c.; cases of surgical instruments; pulleys and tackle of iron; instruments for use in the arts, science, and agriculture, not otherwise mentioned; sheets of iron for roofing purposes; machinery for agricultural, mining and industrial purposes, also separate parts of such machinery; boilers of iron for sugar factories; hydraulic presses for expressing oils or for similar uses.

The following pay duty at the rate of 57½ per cent. *ad valorem* upon the valuation stated:—

Articles.	Valuation. Pes. c.		Duties. Pes. c.
Steel in bars or sheets, not manufactured ... 100 kilos.	6 00	100 kilos.	3 45
Axles and springs for carriages ... Lb.	0 28	Lb.	0 16
Woollen yarn for embroidery or weaving ... Lb.	1 00	,,	0 57
Yarn woollen (white) ...	—	kilo.	0 25
Cotton yarn, unbleached or bleached, for weaving ...	—	,,	0 06
Cotton yarn, dyed red ...	—	,,	0 15
Do. do., of other colors ...	—	,,	0 10
Tin plate ... Lb.	0 06	Lb.	0 03

The following pay duty at the rate of 90 per cent. *ad valorem* upon the valuation stated:—

Articles.	Valuation. Pes. c.		Duties. Pes. c
Woollen kerchiefs, pure or mixed, with or without trimming, for the use of women and children ... Lb.	2 00	Lb.	1 80
Cotton trimmings for articles of clothing ... Lb.	1 00	,,	0 90
Woollen do., with or without mixture with cotton ... Lb.	2 00	,,	1 80
Silk do., pure or mixed, for articles of clothing ... Lb.	6 00	,,	5 40
Packing and similar needles ... 1,000	3 00	1,000	2 70
Mantle and cloak do. ... 1,000	0 40	,,	0 36
Steel needles of all numbers and of all kinds for tailors and seamstresses 1,000	0 30	,,	0 27
Iron wire, common, for trellis work 100 kilos.	6 00	100 kilos.	5 40
Do., fine, for sieves, cards, and other purposes ... 100 kilos.	10 00	,,	9 00
Do., for flowers ... ,,	15 00	,,	13 50
Steel wire of any thickness ... ,,	40 00	,,	36 00
Wire covered with cotton ... Lb.	0 30	Lb.	0 27
Do. covered with silk ... ,,	0 50	,,	0 45
Nails ... ,,	0 40	,,	0 36
Carpets of imitation velvet or of wool, crisped or plushed ... Lb.	0 30	,,	0 27
Flannel (*molleton*) of wool, printed in pieces ... Lb.	0 15	,,	0 13⁵
Flannel (do.) of imitation velvet, of wool crisped (*frisée*), or woven in pieces Lb.	0 20	,,	0 18
Cotton prepared for lining ... ,,	0 20	,,	0 18
Curry combs of iron ... Doz.	2 00	Doz.	1 80
Alpacas of wool, or mixed with cotton, or imitating serge, plain or worked, black or colored, common, up to 36 ins. wide ... Yard	0 20	Yard	0 18
Do., do., semi-fine or fine ... ,,	0 30	,,	0 27
Do., of wool and silk, black or colored, up to 36 ins. wide ... Yard	0 50	,,	0 45
Fish hooks of all sizes ... Lb.	0 30	Lb.	0 27
Coarse packing cloth, up to 40 ins. wide Yard	0 05	Yard	0 04⁵
Buckets of tin plate ... Doz.	6 00	Doz.	5 40
Do. of iron of all kinds ... ,,	8 00	,,	7 20
Baths and basins of tin plate, painted or varnished ... Each	10 00	Each	9 00
Flannel (*molleton*) of any color up to 60 ins. wide ... Yard	0 70	Yard	0 63
Tassels, fringes, and cords of silk, pure or mixed ... Lb.	6 00	Lb.	5 40
Do., of wool, pure or mixed ... ,,	2 00	,,	1 80
Iron safes and cases of all kinds ... ,,	0 10	,,	0 09
Casimir, of wool, pure or mixed with cotton, common, up to 30 ins. wide Yard	0 40	Yard	0 36
Do., do., up to 60 ins. wide ... ,,	0 90	,,	0 81
Do., do., semi-fine, up to 30 ins. wide ,,	0 70	,,	0 63
Do., do., up to 60 ins. wide ... ,,	1 50	,,	1 35

Articles.	Valuation. Pes. c.		Duties. Pes. c.
Casimir, of wool, pure or mixed with cotton, of wool, fine, up to 30 ins. wide	1 30	Yard	1 17
Do., do., up to 60 ins. wide	2 60	,,	2 34
Do., do., of wool, superfine, up to 30 ins. wide	1 50	,,	1 35
Do., do., up to 60 ins. wide	3 00	,,	2 70
Grey cotton and woollen cloths, plain, up to 30 ins. wide	0 30	,,	0 27
Do., do., up to 60 ins. wide	0 60	,,	0 54
Bedsteads of iron, with ornaments of bronze or other metal	100 kilos.	100 kilos.	13 50
Cotton tapes and ribbon, white or colored	Lb.	Lb.	0 36
Silk cloth up to 40 ins. wide	0 50	Yard	0 45
Cretonnes of linen, pure or mixed with cotton, unbleached, bleached, or striped:			
Common and semi-fine, up to 80 ins. wide	0 50	,,	0 45
Do., up to 36 ins. wide	0 25	,,	0 22⁵
Fine and superfine, up to 80 ms. wide	1 00	,,	0 90
Do., up to 36 ms. wide	0 50	,,	0 45
Crape or gauze of silk of any color, worked	0 30	,,	0 27
Do., black, of cotton, close, for mourning	0 15	,,	0 13⁵
Table cutlery, common and half-fine, with handles of horn, wood, or bone	0 50	Doz.	0 45
Do. fine, with handles of ivory, mother-of-pearl, or plated	2 00	,,	1 80
Do., do., small, for dessert	Half the duties specified above		
Damask of wool and silk, or mixed with cotton, up to 28 ins. wide	0 80	Yard	0 72
Do., double width	1 60	,,	1 44
Damask or brocatelle of silk and cotton, or of silk for curtains, up to 36 ins. wide	1 60	,,	1 44
Damask or brocade of silk, up to 36 ins. wide	2 40	,,	2 16
Damask of silk, for dresses, &c., up to 36 ms. wide	1 60	,,	1 44
Do. of wool or wool mixed with cotton, of any color, up to 28 ins. wide	0 35	,,	0 31⁵
Do., do., do., double width	0 70	,,	0 63
Damask white, of linen (*toile*), or mixed with cotton, up to 36 ins. wide	0 40	,,	0 36
Common linen cloth (or mixed with cotton or hemp), white or colored, up to 36 ins. wide	0 15	,,	0 13⁵
Linen cloth, semi-fine, pure	0 20	,,	0 18
Do., fine, pure	0 30	,,	0 27
Cotton cloth, white or colored	0 30	,,	0 27
Lace, cotton or linen (*toile*)	3 00	Lb.	2 70
Do., silk	8 00	,,	7 20
Plush, wool, up to 18 ms. wide	0 60	Yard	0 54
Do., cotton, up to 36 ins. wide	0 30	,,	0 27
Do., silk, up to 30 ins. wide	0 10	,,	0 90
Flannel, of wool, pure or mixed, up to 30 ins. wide	0 25	,,	0 22⁵
Do., do., up to 60 ins. wide	0 50	,,	0 45
Gauze, of silk, up to 30 ins. wide	0 50	,,	0 45
Do., of cotton, worked, up to 36 ins. wide	0 10	,,	0 09
Do., do., ordinary bleached, up to 40 ins. wide	0 10	,,	0 09
Do., do., semi-fine and fine	0 15	,,	0 13⁵
Do., do., embroidered, up to 30 ins. wide	0 20	,,	0 18
Gros de Naples, satin, moire, &c., of silk, mixed, up to 30 ins. wide	0 40	,,	0 36
Gros de Naples, double	0 70	,,	0 63
Do., of pure silk, up to 30 ins. wide	0 70	,,	0 63
Do., do., double, superior	1 40	,,	1 26
Tools, common, such as pickaxes, levers, sickles, shovels, anvils, &c.	100 kilos.	100 kilos.	6 30
Do., finer descriptions, such as files, rasps, screwdrivers, planes, shears, axes, &c	Lb.	Lb.	0 18
Iron, manufactured in articles for domestic use, &c., not otherwise mentioned	100 kilos.	,,	14 40
Do., do., do., tinned or lined with porcelain, &c	Lb.	,,	0 18
Cotton thread for sewing, embroidery, or crochet work, in hanks or balls	Lb.	,,	0 45
Do., in bobbins, up to 100 yards	Gross	Gross	0 90
Linen thread for sewing or embroidery, on bobbins, up to 100 yards	Gross	,,	1 35
Linen thread for sewing or embroidery, in balls or hanks	Lb.	Lb.	0 90
Tin plate, manufactured in articles for domestic use, &c	Lb.	,,	0 18
Printed calico (*indiennes*)	,,	,,	0 36
Linen cloth (*irlande*), pure or mixed with cotton, up to 36 ins. wide, common	Yd.	Yard	0 27
Do., do., semi-fine or fine	,,	,,	0 45
Woollen stuffs (*lanille*), pure or mixed with cotton, of all colors, up to 36 ins. wide	Yard	,,	0 18
Woollen stuffs, mixed with silk	,,	,,	0 27
Lawn, tarletan, cambric, &c., bleached, also mixed with cotton, plain, common, up to 40 ins. wide	Yard	,,	0 09
Lawn, semi-fine and fine	,,	,,	0 13⁵
Do., worked or embroidered, common	,,	,,	0 13⁵
Do., do., semi-fine or fine	,,	,,	0 18
Sail cloth, linen or cotton	100 kilos.	100 kilos.	25 20
Cotton cloth, calico, damask, and similar tissues	Lb.	Lb.	0 27
Coverlets, unbleached or bleached, striped cretonnes for mattresses, of cotton and other similar tissues	Lb.	,,	0 18
Merinos of wool or of wool mixed with cotton, up to 36 ins. wide	Yard	Yard	0 22⁵
Do., do., semi-fine and fine	,,	,,	0 36
Merinos, of pure wool, extra quality, up to 36 ins. wide	Yard	,,	0 31
Muslin or cambric of cotton, goffered	Lb.	Lb.	0 45
Razors, common	Doz.	Doz.	0 12⁵
Do., fine	,,	,,	2 70
Razors, fine, in cases	Lb.	Lb.	3 60
Pocket knives or penknives, with one or two blades, common	Doz.	Doz.	0 90
Do., do., semi-fine	,,	,,	1 35
Do., do., fine	,,	,,	1 80
Do., with more than two blades, common	Doz.	,,	1 35
Do., do., semi-fine	,,	,,	2 70
Do., do., fine	,,	,,	4 50
Batiste and cambric of linen, pure or mixed with cotton, up to 40 ins. wide	Yard	Yard	0 36
Woollen cloth, pure or mixed with cotton, common, up to 52 ins. wide	Yard	,,	0 90
Do., semi-fine	,,	,,	1 35
Do., fine	,,	,,	2 25
Do., superfine	,,	,,	2 70
Do., up to 72 ins. wide	,,	,,	3 60
Towels of linen, pure or mixed with cotton, up to 46 ins. long	Doz.	Doz.	2 70
Do., up to 54 ins. long	,,	,,	3 60
Do., of linen grained or glossy (lustré)	,,	,,	4 50
Do., of cotton, up to 45 ins. long	,,	,,	1 80
Do., up to 54 ins. long (Larger sizes pay in proportion.)	,,	,,	3 60
Cotton handkerchiefs, plain or goffered (*gaufrés*), up to ⅝ths square	Doz.	,,	3 15
Cotton handkerchiefs, larger sizes	,,	,,	4 50
Cotton kerchiefs, velvety, up to ⅝ths	,,	,,	5 40
Do., larger sizes	,,	,,	7 20
Do., of merino or "*lanille*," ordinary quality, up to ⅝ths square	Doz.	,,	7 20
Do., larger sizes	,,	,,	10 80
Pocket handkerchiefs of linen, white or colored, up to 30 ins. long, common	Doz.	,,	1 80
Do., fine	,,	,,	2 70
Pocket handkerchiefs, mixed with other materials	Half the above duties.		
Do., of cambric or batiste of pure linen	Doz.	Doz.	5 40
Do., of linen mixed with other materials	Doz.	,,	2 70
Piques or dimities of cotton	Lb.	Lb.	0 27
Cotton poplins, up to 30 ins. wide	Yard	Yard	0 13⁵
Poplins of wool mixed with hemp, up to 30 ins. wide	Yard	,,	0 18
Reps, woollen, for furniture, up to 60 ins. wide	Yard	,,	0 63
Iron springs for furniture	Lb.	Lb.	0 13
Linen cloth and cloth of linen and cotton mixed, up to 36 ms. wide	Yard	Yard	0 13⁵
Sheets, of cotton, up to 3 "*vares*" long	Doz.	Doz.	7 20
Cotton sheeting (*manta*), and cotton drill, unbleached	Kilo.		0 15
Do., do., coloured	,,		0 35
Chintzes, or cotton prints	,,		0 35

Articles.	Valuation. Pes. c.		Duties. Pes. c.
Serge, of wool or of wool mixed with cotton, lastings, &c., up to 36 ins. wide, common ....Yard	0 20	Yard	0 18
Do., semi-fine and fine.... ,,	0 30	,,	0 27
Silk, thrown, of any color ....Lb.	3 00	Lb.	2 70
Do., twisted, of any color .... ,,	5 00	,,	4 50
Velvets, and imitation velvets, of pure wool or of wool mixed with cotton, up to 30 ins. wide ....Yard	1 00	Yard	0 90
Do., of silk, pure or mixed, up to 30 ins. wide ....Yard	1 50	,,	1 35
Do., of cotton, common, up to 26 ins. wide ....Yard	0 30	,,	0 27
Do., do., fine .... ,,	0 60	,,	0 54
Scissors, of iron or steel ....Lb.	0 20	Lb.	0 18
Pocket handkerchiefs, of cotton, lawn, or muslin ....Lb.	0 50	,,	0 45
Coverlets and counterpanes of wool or cotton, up to 2 "*vares*" wide, common ....Each	0 50	Each	0 45
Do., do., semi-fine .... ,,	0 70	,,	0 63
Do., do., fine.... ,,	1 00	,,	0 90
Do., do., more than 2 "*vares*" wide, common ....Each	0 70	,,	0 63
Do., do., semi-fine .... ,,	1 00	,,	0 90
Do., do., fine.... ,,	1 50	,,	1 35
Coverlets and counterpanes of cotton, knitted ....Lb.	2 00	Lb.	1 80
Coverlets, &c. of wool, knitted ....Lb.	3 00	,,	2 70
Baize, of any color, up to 60 ins. wide Yard	0 40	Yard	0 36
Sugar: Muscovado or raw ....per kilog. gross			0 05
Not refined, all classes .... ,,		,,	0 10
Refined .... ,,		,,	0 20

CHANGES IN THE CUSTOMS TARIFF OF GUATEMALA.

A decree has been issued considerably modifying the Guatemalan tariff, in the sense of a reduction of the import duties on various dry goods, hardware and other articles. These changes are as follows:—

Classification of Articles.	Rates of Duty now Levied. Pes. c.
Cotton Goods: Chemises, or shirts, plain, for ladies and girls, including packing ....per kilo.	1 30
Chemises, or shirts, trimmed or embroidered with the same material, for ladies and girls, including packing per kilo.	2 00
Shirts, white or coloured, for men and boys, with or without cuffs and collars, including packing ...per kilo.	1 30
Shirts, white or coloured, trimmed with linen for men and boys, with or without cuffs and collars, including packing....per kilo.	1 75
Shirts, embroidered, including packing .... ,,	2 00
Collars .... per doz.	0 75
Hollands and cambrics, coloured, printed, or like percale, gross weight ....per kilo.	1 00
Zephyrs, gross weight .... ,,	0 70
Madapolam cotton .... ,,	0 30
Cuffs for shirts ....per doz. pairs	1 25
Dresses of every kind of cotton stuffs and of every kind of texture for children up to eight years of age; with or without trimmings, including packing ....per kilo.	2 00
Dresses of every kind of cotton and texture for children up to eight years of age, with trimmings of fine linen, wool or silk, including packing ....per kilo.	3 00
Dressing gowns of cotton tissues of all kinds, plain, trimmed, or embroidered with the same material...each	4 00
The same trimmed or embroidered with wool or linen....each	5 00
The same trimmed or embroidered with silk .... ,,	6 00
Head-dresses or caps, cotton, lawn, or lace, plain, embroidered, or trimmed ....per doz.	7 00
Head-dresses or caps, cotton, with trimmings of linen, wool, or silk....per doz.	8 00
Drill, cotton, white or coloured, gross weight, per kilo.	0 50
Linen Goods:	
Chemises and shirts, pure or mixed, plain, for women and girls, including packing....per kilo.	2 00
Chemises and shirts, pure or mixed, embroidered or trimmed with the same material for women and girls, including packing ....per kilo.	3 00
Shirts, pure or mixed, white or coloured, plain, with or without collars and cuffs, for men and boys, including packing....per kilo.	2 00
Shirts, pure or mixed, white or coloured, embroidered or trimmed, with or without collars and cuffs, for men and boys, including packing ....per kilo.	3 00
Shirt fronts of pure or mixed linen, plain or with tucks....per kilo.	2 00
Shirt fronts of pure or mixed linen, trimmed or embroidered ....per kilo.	3 00
Collars, pure or mixed, plain ....per doz.	1 00
Cuffs, pure or mixed, for shirts ....per doz. pairs	2 00
Dresses, pure or mixed, of every kind of texture, for children up to eight years of age, with or without woollen or linen trimmings, including packing ....per kilo.	4 00
Dresses, pure and mixed, of every kind of texture for children up to eight years of age, with silk trimmings, including packing ....per kilo.	8 00
Wrapping or packing cloth (*Arpillera*), or coarse duck (*Brin Ordinaris*), of pure or mixed linen, gross weight ....per kilo.	0 05
Duck (*Brin* or *Bramante*), unbleached, of pure or mixed linen, gross weight....per kilo.	0 05
Socks, knitted, of pure or mixed linen.... .... ,,	3 00
Woollen Goods:	
Antimacassars of woollen tissue, or knitted wool, with mixtures, trimmed or embroidered with silk....per kilo.	7 00
Belts or sashes of netting, or tissue of wool with admixture of silk ....per kilo.	7 00
Dressing gowns of woollen tissue, pure or mixed with cotton or any other vegetable fibre, trimmed or embroidered with silk ....each	8 00
Blouses of woollen tissue, pure, or mixed with cotton or any other vegetable fibre, trimmed or embroidered with silk, for women and girls....per kilo.	8 00
Scarfs, woollen, woven or knitted, pure, or mixed with cotton or any other vegetable fibre, with trimmings, embroidery, or fringes of silk....per kilo.	7 00
Covers, table, crochet or knit, of pure or mixed wool, with lining or fringes of silk, or containing silk, per kilo.	7 00
Jackets, or sack coats, of any kind, of pure or mixed woollen tissue, with trimmings or embroidery of silk, or containing silk, for women....	
Head-dresses, or caps of any kind, of pure or mixed woollen tissue, with trimmings or embroidery of silk, or containing silk	
Cravats of pure or mixed wool, with trimmings or embroidery of silk, or containing silk	
Patterns of pure or mixed woollen tissue, such as muslin, bunting, alpaca, merino or the like, with trimmings or embroidery of silk, or containing silk, for women's dresses....per kilo.	5 00
Curtains, or drapery of any kind, of pure or mixed woollen tissue, with trimmings, embroidery, or fringes of silk, or containing silk ....per kilo.	9 00
Damask of pure or mixed wool, brocaded with pure or mixed silk ....per kilo.	5 00
Slips, long (*Faldones*), of any material of pure or mixed wool, with trimmings or embroidery of pure or mixed silk ....per kilo.	9 00
Caps, pure or mixed wool, woven or knitted, trimmed or embroidered with silk, or with material containing silk, with or without peaks ....per doz.	9 00
Slips layette, or sets of baby linen, pure or mixed wool, trimmed or embroidered with silk, even should some articles in the set be of cotton or linen....per kilo.	8 00
Shawls, square, of pure or mixed woollen tissue, with silk borders, embroidery, or fringes ....per kilo.	4 00
Reps, pure or mixed wool, brocaded with pure or mixed silk ....per kilo.	4 00
Parasols, or sunshades, pure or mixed wool, with trimmings or embroidery of silk, or containing silk, each	1 50
Dresses, or suits, ready-made, of tissues of pure wool, or of wool mixed with cotton or any other vegetable fibre, not specified, and detached parts thereof, when sewn, trimmed with silk tissues, or with tissues containing silk, for adults or children exceeding eight years of age ....per kilo.	9 00
Dresses, pure or mixed, with cotton or any other vegetable fibre, of every kind of texture, for children up to eight years of age, with or without woollen or silk trimmings, including packing....per kilo.	4 00
Wraps, lace, of wool mixed or trimmed with silk, per kilo.	7 00
Silk Goods: Loops with cords and tassels, pure or mixed, with or without fittings of other materials, including packing....per kilo.	7 50
Knitted or silk stuff cloaks, pure or mixed, including packing....per kilo.	9 00
Trimmings, pure or mixed, with or without fillings of any other material, including packing ....per kilo.	7 50
Trimmings, pure or mixed, with or without any filling of other materials, the greater part of which contain beadwork, glass, metal or paste, including packing...per kilo.	3 75
Cushions covered with silk, pure or mixed, plain, trimmed or embroidered, with or without refilling, including packing ....per kilo.	9 00

Classification of Articles.	Rates of Duty now Levied. Pes. c.
Articles of knitted silk with a mixture of cotton, linen or wool, not specified, including packing.....per kilo.	6 00
Articles of pure silk not specified, including packing per kilo.	12 00
Articles of silk with mixture of cotton, linen or wool, with or without embroidery of the same materials, not specified, including packing .....per kilo.	7 50
Articles of silk with mixture of cotton, linen or wool, trimmed largely with beadwork, glass, metal or paste, not specified, including packing .....per kilo.	6 00
Sashes, pure or mixed, plain or variegated, including packing .....per kilo.	6 00
Sashes of silk netting, pure or mixed, including packing.....per kilo.	9 00
Gowns of any class of silk stuffs, pure or mixed, plain, trimmed or embroidered .....each	15 00
Lace, pure or mixed, including packing .....per kilo.	15 00
Blouses of any kind of silk stuffs, pure or mixed, plain, trimmed or embroidered .....each	3 75
Boas of silk mixed with cotton, linen or wool, including packing .....per kilo.	6 00
Boas of pure silk, including packing ..... ,,	12 00
Tassels, pure or mixed, with or without filling of other material, including packing.....per kilo.	7 50
Buttons, or buttons of any stuff containing silk, woven or lined, including packing .....per kilo.	7 50
Brocades, pure or mixed, including packing... ,,	2 00
Craped silk, mixed, including packing ..... ,,	4 50
Craped silk, pure, including packing ..... ,,	9 00
Knitted hosiery, pure or mixed, including packing per kilo.	15 00
Shirts, pure or mixed, plain, trimmed or embroidered, including packing .....per kilo.	15 00
Knitted shirts, pure or mixed, including packing ..... per kilo.	15 00
Capes, cloaks or opera cloaks, pure or mixed, plain, trimmed or embroidered .....each	11 25
Masks or half-masks of any kind of silk, pure or mixed, including packing .....per kilo.	12 00
Table covers of any kind of silk stuffs, pure or mixed, trimmed or embroidered, including packing.....per kilo.	9 00
Vests of any kind of silk stuffs, pure or mixed ...each	4 50
Shawls or wraps, pure or mixed, plain, worked, trimmed or embroidered, including packing.....per kilo.	12 00
Jackets of any kind of silk stuffs, pure or mixed, plain, trimmed or embroidered, including packing ...per kilo.	18 75
Ribbons, with mixture of cotton or any other vegetable fibre, including packing.....per kilo.	4 50
Ribbons pure or mixed, with elastic up to 4 centimetres in width, including packing .....per kilo.	3 75
Pure silk ribbons, including packing ..... ,,	9 00
Ribbons of pure silk, white or coloured, with metal buckles or hooks, including packing .....per kilo.	3 75
Belts, pure or mixed, with or without elastic, plain, trimmed or embroidered, including package.....per kilo.	9 00
Gauze, pure or mixed, as used for sieves or strainers, including packing .....per kilo.	9 00
Head dresses of silk, pure or mixed, plain, trimmed or embroidered ....per doz.	11 25
Quilts or coverlets of silk netting, pure or mixed, lined or unlined, plain, trimmed or embroidered, including packing.....per kilo.	9 00
Quilts, lined with silk or other texture containing silk and cotton, filled, including packing .....per kilo.	3 75
Neckties of silk, pure or mixed, with or without fittings of other materials, including packing.....per kilo.	6 00
Cords, pure or mixed, with filling of any other material, including packing .....per kilo.	5 75
Corsets of pure or mixed silk, trimmed or untrimmed, including packing .....per kilo.	4 50
Vest pieces, pure or mixed, plain, embroidered or woven, including packing.....per kilo.	9 00
Pieces for slippers, pure or mixed, designed or finished, including packing .....per kilo.	6 00
Ladies' dress pieces of mixed silk, such as corded silk, maisé satin, taffety, ottoman, surá and other kinds of mixed or pure silk, plain or untrimmed, including packing.....per kilo.	7 50
Pieces as above, mixed, trimmed or embroidered, including packing.....per kilo.	9 00
Ladies' dress pieces of pure silk, such as corded silk, moiré, satin, taffety, ottoman, surá and other textures, plain or embroidered with pure or mixed silk, including packing .....per kilo.	13 00
Pieces of crape, muslin, gossamer or other similar silk texture, plain, trimmed, or embroidered, including packing.....per kilo.	18 75
Curtains or curtain hangings of silk, pure or mixed, plain, trimmed or embroidered, including packing per kilo.	12 00
Crape or silk gossamer, pure or mixed, including packing.....per kilo.	15 00
Collars, pure or mixed, plain, trimmed or embroidered, including packing .....per kilo.	12 00
Damask, pure or mixed, including packing... ,,	6 00
Damask, pure or mixed, interwoven or embroidered with real or false metal thread, including packing..per kilo.	4 50
Aprons, pure or mixed, with or without trimmings or embroidery, including packing .....per kilo.	12 00
Insertions, pure or mixed, including packing ,,	12 00
Insertions, pure or mixed, largely adorned with beadwork, glass, metal or paste, including packing...per kilo.	6 00
Skirts or petticoats, pure or mixed, plain, trimmed or embroidered, including packing.....per kilo.	9 00
Lace, pure or mixed, including packing ..... ,,	15 00
Knitted hosiery, pure or mixed, with or without soles, including packing .....per kilo.	7 50
Edging, pure or mixed, including packing ... ,,	12 00
Edging, pure or mixed, largely trimmed with beadwork, glass, metal or paste, including packing...per kilo.	6 00
Long silk dresses for babies, plain or embroidered, including packing .....per kilo.	12 00
Plush, pure or mixed, including packing ..... ,,	6 00
Fringe, pure or mixed, including packing..... ,,	12 00
Linings of every description, pure or mixed, stitched or in cuts, suitable for umbrellas or parasols, including packing.....per kilo.	6 00
Linings of every description, pure or mixed, for hats, including packing .....per kilo.	9 00
Linings of every description, pure or mixed, stitched or in cuts for cloaks, including packing.....per kilo.	12 00
Fringes of mixed silk, including packing ..... ,,	6 00
Fringes of pure silk, including packing ..... ,,	12 00
Braiding, pure and mixed, including packing ,,	12 00
Braiding, pure and mixed, largely trimmed with beadwork, glass, metal or paste, including packing...per kilo.	6 00
Gauze, lawn or grenadine, pure or mixed, chintzed, worked or embroidered, including packing .....per kilo.	22 50
Caps, pure or mixed, plain, trimmed or embroidered, with or without peaks.....per doz.	11 25
Corded silk, moiré, satin, taffety, serge, ottoman, surá and other kinds, and other species of textile goods, mixed with silk, including packing.....per kilo.	6 00
Corded silk, moiré, serge, taffety, ottoman, surá and other species of pure silk goods, including packing, per kilo.	12 00
Knitted gloves, pure and mixed, with or without ornaments, including packing.....per kilo.	15 00
Knitted guards, pure or mixed, including packing per kilo.	12 00
Silk thread, pure or mixed, on reels of wood, metal or cardboard for sewing purposes, including packing..per kilo.	3 75
Babies' outfits of pure silk or mixed, plain, trimmed or embroidered, with or without other pieces of different material, including packing.....per kilo.	12 00
Jerseys of knitted silk, pure or mixed, trimmed or embroidered, including packing ....per kilo.	15 00
Wools, pure or mixed, including packing .....per kilo.	7 50
Wools, pure or mixed, interwoven with real or false metal thread, including packing .....per kilo.	6 00
Garters, pure or mixed, plain, embroidered, trimmed or interwoven, with or without elastic, including packing per kilo.	6 00
Knitted silk netting, pure or mixed, including packing per kilo.	15 00
Mantillas or mantles of knitted silk, pure or mixed, with trimmings or embroidery, including packing..per kilo.	12 00
Mantillas or mantles, of knitted silk, pure or mixed, with trimmings or embroidery, largely adorned with beadwork, glass, metal, or paste, including packing...per kilo.	6 00
Manufactures, pure or mixed, not specified, including packing .....per kilo.	12 00
Knitted stockings, pure or mixed, including packing per kilo.	15 00
Muslin, pure or mixed, plain, worked, or embroidered, including packing .....per kilo.	22 50
Sacerdotal ornaments, dresses for effigies, of silk with mixture of wool, cotton or linen, with or without embroidery or metal braiding, other than gold or silver, including packing .....per kilo.	3 75
Sacerdotal ornaments and dresses for effigies, of silk with mixture of wool, cotton or linen, and embroidery or braiding of silver or silver-gilt, including packing per kilo.	7 50
Sacerdotal ornaments or dresses for effigies, of pure silk, with or without embroidery or braiding of silver or silver-gilt, including packing .....per kilo	15 00
Shawls mixed with cotton, linen, or wool, including the paper lining .....per kilo.	4 50

Classification of Articles.	Rates of Duty now Levied. Pes. c.
Kerchiefs, or fichus, pure or mixed, including packing per kilo.	12 00
Crape shawls, plain or embroidered, including the paper lining ... per kilo.	9 00
Pure silk shawls of whatsoever kind, including lining per kilo.	10 50
Handkerchiefs, mixed with cotton, wool or linen, including packing ... per kilo.	3 75
Pure silk handkerchiefs, mixed with cotton, wool, or linen, including packing ... per kilo.	7 50
Knitted silk tulle handkerchiefs, of pure or mixed silk, with or without trimmings ... per kilo.	15 00
Umbrellas of every kind, of pure or mixed silk ... each	1 20
Parasols of every kind of silk, pure or mixed, plain, and without ornaments ... each	0 90
Piqué, pure or mixed, quilted or unquilted, including packing ... per kilo.	12 00
Knitted silk tulle, pure or mixed, plain, worked, or embroidered, including packing ... per kilo.	22 05
Embroideries, pure or mixed, including packing per kilo.	12 00
Rep, pure or mixed, including packing ... ,,	6 00
Jackets of any kind of silk, pure or mixed, for men and boys, including packing ... per kilo.	12 00
Flock silk of any colour, including packing ... ,,	3 00
Spun silk for sewing, weaving or embroidery, of any colour, including packing ... per kilo.	3 75
Hats of any size, lined with plush or satin, pure or mixed, with or without springs ... each	1 50
Plush hats of every description and size, not specified, including packing ... per kilo.	3 00
Silk Goods:	
Parasols, pure or mixed, trimmed or embroidered ... each	1 50
Textile goods, pure or mixed, not specified, including packing ... per kilo.	18 75
Velvet, pure or mixed, plain or worked, including packing ... per kilo.	12 00
Braces, pure or mixed, with or without fittings, including packing ... per kilo	9 00
Embroideries, pure or mixed, including packing ... ,,	12 00
Embroideries, pure or mixed, largely trimmed with beadwork, glass, metal, or paste, including packing per kilo.	6 00
Tissue, pure or mixed, including packing ... ,,	9 00
Tissue, pure or mixed, largely worked with real or false metal thread, including packing ... per kilo.	7 50
Dresses or suits, pure or mixed, trimmed or embroidered, with their loose parts, if stitched, including packing ... per kilo.	18 75
Braiding, pure or mixed, including packing ... ,,	3 75
Dresses, pure or mixed, with or without trimmings or embroidery, for boys up to eight years of age, including package ... per kilo.	12 00
Knitted silk veils, pure or mixed, with or without trimmings or embroidery, including packing ... per kilo.	18 75
Hardware: Wrought-iron or wire tacks, up to 24 millimetres, gross weight ... per kilo.	15 00
Trunks of iron or tin plate, or covered with these materials, gross weight ... per kilo.	0 30
Wood and wood-and-iron goods:	
Carriages up to 100 kilos. net weight ... per kilo.	0 30
Carriages from 100 kilos. up to 250 kilos. net weight per kilo.	0 28
Carriages from 250 kilos. up to 500 kilos. net weight per kilo.	0 25
Carriages from 500 kilos. up to 750 kilos. net weight per kilo.	0 22
Carriages from 750 kilos. up to 1,000 kilos. net weight per kilo.	0 20
Carriages from 1,000 kilos. upwards net weight ,,	0 17
Carriages up to 100 kilos., unpainted or unvarnished, net weight ... per kilo.	0 22
Carriages from 100 kilos. up to 250 kilos., unpainted or unvarnished, net weight ... per kilo.	0 18
Carriages from 250 kilos. up to 500 kilos., unpainted or unvarnished, net weight ... per kilo.	0 15
Carriages from 500 kilos. up to 750 kilos., unpainted or unvarnished, net weight ... per kilo.	0 10
Carriages from 750 kilos. up to 1,000 kilos., unpainted or unvarnished, net weight ... per kilo.	0 09
Carriages from 1,000 kilos. and upwards, unpainted or unvarnished, net weight ... per kilo.	0 07
Fine wood furniture or ordinary wood furniture, with a veneer of fine wood, mounted or unmounted, with or without mirrors or marble slabs, gross weight ... per kilo.	0 30
Furniture of fine wood, or of ordinary wood with a fine veneer, upholstered in leather or cloth containing no silk, with or without marble slabs or mirrors, gross weight ... per kilo.	0 35
Furniture of fine wood or ordinary, with a fine veneer, upholstered in silk stuffs or cloth containing silk, with or without marble slabs or mirrors, gross weight ... per kilo.	0 40
Furniture of cane or withy, with or without marble slabs or mirrors, gross weight ... per kilo	0 25
Furniture of every kind with incrustations, inlaid work, or ornamented with wood, tortoise-shell, ivory, or metal, gross weight ... per kilo.	0 45
Trunks or chests of wood, not covered with other materials, gross weight ... per kilo.	0 30
Trunks or chests of wood, covered with cotton or linen tissue, gross weight ... per kilo.	0 40
Wood, common, for building purposes, sawn into blocks, beams, planks, or common boards, gross weight per kilo.	0 00¼
Wood in boards, planed or tongued, for floors or other similar purposes, gross weight ... per kilo.	0 00½
Wood, wrought, cut and dressed, for packing boxes, gross weight ... per kilo.	0 03
Doors and windows, complete, gross weight ... ,,	0 05
Manufactures, goods and articles of leather or skin:	
Albums covered with leather or skin, even when containing photographs, with or without ornaments of metal ... per kilo.	3 00
Trunks or valises of leather, or covered with leather, not including the accessories they contain, with or without metal ornaments, and being at least 40 centimetres in length ... per kilo.	0 75
Boas of skin, with fur or feathers ... ,,	8 00
Purses of leather, with or without metal ornaments ... per kilo.	2 00
Glass, faïence and earthenware:	
Crystal or glass, in ornamental vases or flower-pots, gross weight ... per kilo.	0 50
Artistic articles or statuettes (*figuras*), of glass, faïence, porcelain or earthenware, not exceeding 10 kilos. in weight each ... per kilo.	1 00
The same, exceeding 10 kilos. in weight each ... ,,	0 50
Lanterns (small) of crystal, of all kinds, with or without accessories, gross weight ... per kilo.	0 60
Miscellaneous articles:	
Cables of pita, hemp, and other vegetable fibres, having at least 12 millimetres in circumference, with the exception of cables for the use of ports and lakes of the Republic, gross weight ... per kilo.	0 10
Soapstone, for tailors ... ,,	0 75
Liqueur cases of all kinds ... ,,	3 00
Woodwork of furniture, polished, varnished, carved, or painted, gross weight ... per kilo.	0 25
Woodwork furniture unpolished, unvarnished, not carved, nor painted, gross weight ... per kilo.	0 15
Leather Manufactures:	
Saddlery of all kinds, with or without metal ornaments and fittings, suitable for carts and carriages, including packing ... per kilo.	0 75
Sundry Articles:	
Pianofortes of all kinds and sizes, mounted or unmounted, with or without cranks or clockwork, together with duplicate parts, gross weight ... per kilo.	0 35
Straw hats and imitation straw hats, of all kinds and sizes and trimmed, including packing ... per kilo.	8 00
Chalk for billiard cues, including packing ... ,,	1 00
Stationery:	
Paper, small sheets, plain, pierced, decorated, or stamped, white or coloured, ruled or unruled, note paper, including packing ... per kilo.	0 40
Paper, pure linen or mixed, unruled, gross weight ,,	0 25
Paper manufactured from straw, imitation of so-called china paper for wrapping purposes, gross weight ... per kilo.	0 15
Paints and varnish:	
Paints in powder, not specially mentioned, gross weight ... per kilo.	0 03
Paints, common, in oil or a rubber preparation, gross weight ... per kilo.	0 12
Paints, fine, without oil, in cakes or metal tubes (including inner packing) ... per kilo.	1 00
Paints, fine, in oil, for artists (including inner packing) per kilo.	1 00
Aniline and aniline colours, of all shades and qualities; naphthaline and alizarine colours, net weight ... per kilo.	2 00
Varnish, alcoholic (alcholic solution of gum lac or other resins, or gum resins), gross weight ... per kilo.	0 50
Varnish spirit (solution of vegetable or mineral resins or gum resins in spirits of turpentine, benzine, or similar products), gross weight ... per kilo.	0 25

Classification of Articles.	Rates of Duty now Levied. Pes. c.
Varnish oil (gum copal or other resin, gum resin or caoutchouc dissolved in linseed oil or other siccative oil), gross weight ....per kilo.	0 25
Varnish for painting or gilding and gold varnish (including inner packing) ....per kilo.	1 00
Vermilion, genuine Chinese, or imitations thereof, in packets (including the weight of paper and wrappers) per kilo.	2 00
Vermilion, French or English or other (cinnabar in powder), and vermilion of antimony, net weight..per kilo.	1 00
Carmine, Florentine (carmine of fine cochineal), and carmine of indigo and other, net weight ....per kilo.	12 00
Carmine of "clavillo" (red lake of cochineal), and lake of other colours, except of litmus, net weight.per kilo.	1 00
Indigo, net weight .... ,,	0 20
Blue lake or litmus, net weight .... ,,	0 50

NOTE.—Prior to the examination of goods, importers will have to produce at all custom-houses of the country a consular invoice in duplicate; no exception whatever will be made to this requirement, and the officials concerned will be held personally responsible for non-compliance with this rule.

CONSULAR REGULATIONS.

By the decree of Nov. 1, 1912, Guatemalan consular officers are instructed, from Dec. 1, 1912, to refuse to legalize invoices for shipments to Guatemala unless such documents are accompanied by bills of lading. In future official invoice forms, supplied by the consulates, must be used. As many copies as desired may be legalized, on payment of a fee of 50 cents for each copy in addition to the required number.

EXPORT TARIFF.

Coffee ("*café en oro*"), cleaned....per quintal	1 50
Coffee "*en pergamino*" (in the husk).... ,,	1 20
Hides of neat cattle.... .... ,,	0 75
Pigs exported through the Port of Livingstone (Ord. of August 29, 1903) ....head	25 00
Lard exported through the Port of Livingstone (Ord. of December 10, 1903) ....per tin	10 00
Rubber, gross weight....per quintal	10 00
Deer and sheep skins.... ,,	1 00
Timber, per ton of 480 English super ft. of 1in. thickness	2 50‡

Ordinance of April 6, 1903, relative to exportation of wood (*El Guatemalteco*, No. 93, of April 25, 1903).—Customs Commanders and Administrators in ports shall not allow the exportation of wood unless bearing the national mark.

By Decree of April 30, 1900, all fresh fruit may be exported free of all duty.

‡ Duty established by Ordinance of May 28, 1903. This duty is applicable to all timber sent out of the country by sea or river.

SALVADOR

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Money, Weights and Measures.

The monetary unit of Salvador is the peso (100 centavos) = 4s. (nominal value). Real value 1s. 7d. (about).

For weights and measures the metrical system has been adopted.

CONTAINING ALL MODIFICATIONS AND ADDITIONS PUBLISHED IN THE "DIARIO OFICIAL."

PROVISIONS RELATING TO THE COLLECTION OF DUTIES.

ART. 1.—Import duties shall be levied according to the following tariff:

TARIFF (1) (2).

Nos.	Goods.	Duties per kilo. p. c.(2)
	MANUFACTURES OF COTTON, FLAX, WOOL AND SILK, &c., &c.	
	COTTON.	
1	Cotton, raw; crude and bleached thread for looms	Free.
2	Coloured thread for looms	0 05
3	Sails for ships navigating in the harbours, lakes and rivers of the Republic	0 01
	No. 3.—The sails in question are not subject to the surtax of $3 per 100 kilos.	
4	Thread, twisted, unbleached for the manufacture of fishing-nets and cords (twisted thread having a diameter from 1 to 3 mm.); yarn waste for machinery and cotton in sheets for padding clothing	0 02
5	Tarpaulins of thick tissues, tarred or not, for carts and other uses	0 10
6	Tissues, unbleached, as manta, mantadril(3) and uncoloured drills; fishing-nets such as seines, trammels, cast-nets	0 20
7	Candle wicks(4) and lampwicks	0 25
8	Buttons covered with cotton; umbrellas and parasols; canvas hose pipes, tarred or not	0 30
9	Tissues of all kinds, white or bleached without any modification of the plain common fabric, containing up to twenty threads in weft or warp in a space of 7 millimetres ($\frac{1}{4}$ of an English inch); white and coloured cloth; canvas for embroidering, cambrayón or tarlatan, starched, plain, white; white cloth mixed with horsehair for interior trimming of clothes and other purposes; sewing or embroidering thread of any kind and colour(3)	0 40
10	Carpets and carpeting, floor; elastic for shoes; tape, plain or twilled, white or coloured, for shoe and harness makers; tape (ribbon) known as Castile(3)	0 50
11	Cambrayón or tarlatan, starched, plain or coloured; coloured cloth mixed with horsehair for linings and other purposes; fabrics printed or dyed in a single colour, plain or stamped, such as sandalos, chintzes, stuffs for covering furniture, cambric, muslin, gauze, bandana, satinette, without sewing, embroidery, figuring, open-working, ravelling, ribs, non-percale-like, without curling, crimping, or dotting, *i.e.*, without any modification whatever of the plain common fabric; mantadril, bleached; mantadril crude or bleached with any colour or entirely of colour; drills of all kinds, not otherwise classified; panilla, cantuna and other similar stuffs; casinetes and imitation cassimere, of pure cotton; plain flannel of cotton; ribbons with hooks and eyes and bookbinders' cloth, plain or stamped(3)	0 60
12	Bedspreads(5), blankets(5), towels, perrajes, ponchos, mantles, hammocks; cotton sacks and bags for packing	0 75
13	Stockings and socks, vests and undershirts, drawers and all kinds of underwear not classified, knitted or not(5) (6), without lace or embroidery; mantillas, handkerchiefs and foulards of all kinds; plain flags; wicks for tinder boxes	0 80
14(3)	Tissues of all kinds, white or bleached, with or without any modification of the fabric, containing more than twenty threads in a space of 7 millimetres ($\frac{1}{4}$ of an English inch); point; tulle, crape and other fancy stuffs; embroidered(7), figured, ribbed, percale kind, ravelled, open-worked, curled and crimped; piqué, bombazine and in general all white stuffs not specified, with any modification, however trifling, of the common plain fabric; coloured printed or dyed stuffs not classified, unsewn, embroidered, figured or with any modification, however trifling, of the common plain fabric; velveteen, plush, table covers, curtains of point or otherwise; antimacassars, furniture tidies, mats for lamps or flowerpots, plain or with woollen chainlets; mosquito nets; men's and boys' shirts with fronts, collars and cuffs of linen(5); and shirts entirely of cotton; ribbons of velveteen of any width, reins, girths, ribbons with or without elastic(5); plaits, tassels, fringes, cords, galloons, sashes, garters, braces, scarfs, gloves, ladies' veils, saddle bags, wallets and travelling bags and generally all similar objects not specified; napkins, tablecloths and material for the same; lace, insertions ("embutidos"), trimmings and galloons not exceeding 25 centimetres in width (when the latter are contained or mixed in the same package or carton with galloons of 25 centimetres or more in width, they shall pay a duty of $3 per kilo.) (8)	1 00
15	Fronts, collars and cuffs, for men's shirts; corsets, bustles, crinolines, and other similar artificial contrivances; caps and bonnets of all kinds and socks of Scotch yarn or its imitations	1 50
16	Underclothing, knitted or other, with embroidery or lace; ready-made clothing of all kinds, for men, women and children, not specified; hat linings, and umbrella and parasol cases; infants' headdress and christening veils; shoes, slippers, and all kinds of footwear, ready-made or in parts; gaiters; laces, ornaments, galloons, bands with embroidery and insertions exceeding 25 centimetres in width; mufflers ("rebozos") and tissues for the same, in imitation of the native article; labels of cotton, linen, woollen or silk tissue, with or without embroideries(1)	3 00
	HEMP, FLAX AND JUTE.	
17	Hemp and similar fibres, in cordage for the use of vessels navigating in ports, lakes and rivers of the Republic	0 01
	No. 17.—This cordage is exempt from the surtax of $3 per 100 kilos.	
18	Hemp, coarse, and jute, made up into empty sacks and bags, tarred or not; untwisted thread for sewing the same; hemp and jute, either tangled or combed out; hand bags of hemp or jute	0 03
19	Hemp, coarse, and jute, made up into sugar bags, measuring 51 × 84, 57 × 81, 52 × 92, 63 × 83, 65 × 87 and 70 × 71 centimetres, with the name of the factory for which destined printed thereon	0 01½
	No. 19.—Only pay half the duties on the weight.	
20	Hemp or flax, in ropes and cables, tarred or not, of more than 2½ centimetres in diameter; pure or mixed hemp or jute, in coarse fabrics such as brin ó bramante, containing up to six threads in the weft or in the warp in a space of 7 millimetres ($\frac{1}{4}$ English inch) and tarred or waxed cloth for the same purposes	0 05
21	Stout awning cloth, tarred or not; carpets of jute, hemp or coir	0 10
22	Flax or hemp, pure or mixed with cotton, in twisted strings, fishing nets, seines and trammels; lassos of 2½ centimetres or less in diameter	0 20
23	Flax or hemp, in buttons covered with linen; non-twisted thread for shoe makers, canvas hose pipes, tarred or not	0 30
24	Flax or hemp, pure or mixed with cotton: Brin or bramante containing more than six threads in the weft or in the warp in a space of 7 millimetres ($\frac{1}{4}$ English inch); canvas, Russia duck and "coletas": umbrellas and parasols; jute or coarse hemp, in floor rugs, foot, dish and door mats, curtains, tablecovers, hammocks, or woven fabrics for the same, and for covering furniture and sacks for transporting indigo	0 50
25	Coletas and drills, unbleached, white or coloured	0 45
26	Sewing thread	0 80
27	Plain or figured tissues, white or coloured, such as crashes (bleached cloth of up to twenty threads to the $\frac{1}{4}$ English inch): platillas, damasked or table cloth tissues, damask, piqué, sheeting and similar tissues not specified: without any kind of sewing or embroidery; canvas for embroidering, cambrayón or sized cloth and cloth mixed with horsehair for linings; towels, straps ("gamarrones"), halters, reins or girths, with or without common metal fittings	1 00
28(2)	Flax or hemp, pure or mixed with cotton: Tissues, fine, unstitched, whether figured, embroidered, or not, white or coloured, such as Irish linens, Brittany, cambrics, batistes, linen point and any other fine tissue not specified for garments or other uses; handkerchiefs, undershirts, drawers, stockings, socks, shirt fronts, cuffs and collars, men's shirts, and all kinds of underwear without any lace or embroidery; tablecloths and napkins; bed sheets; ribbons, with or without elastic, braids, fringes, meshes, tassels, braided cords, caps, bonnets and hats; corsets, bustles, crinolines, and other similar artificial contrivances; bedspreads and quilts; table covers, curtains and hammocks, not specified; antimacassars, mosquito nets, rugs, mats for lamps and flower pots, travelling and carpet bags	1 50
29	Neckties, gloves, sashes(2), with or without elastic, garters, hip straps, bands, shawls, scarfs ("mantillas"), fichus, ladies' veils, and all made-up articles not specified	2 00
30	Lace, blondes, embroidered ribbons and insertions, galloons and ornaments not specified; footwear of all kinds, ready-made or in parts, gaiters; underwear, knitted or not, with embroidery or lace; ready-made clothing; mufflers ("rebozos") and tissues for the same; masks, linings for hats, umbrella and parasol cases; infants' headdress and christening veils	3 00
	WOOL.	
31	Wool in the fleece	0 15
32	Wool, pure or mixed with cotton or flax: in carpets, shag, plaids ("mantillones"), blankets(2) and quilts(2); elastic for shoes	0 50
33	Buttons covered with wool and serge with admixture of cotton and lining of mantadril	0 60
34	Umbrellas and parasols	0 80
35	Thread for sewing or embroidery, with or without mixture of common metal thread or wire; tissues with the whole warp or weft of pure cotton thread, or other pure vegetable fibre, viz., cassimeres "casinetes," cloths, alpacas, "balsarina," baize, swanskin, "chaly," tissues for curtains or furniture covers, lasting or serge, satin, damask, "filaila," flannel, "grano de oro," light stuff or muslin, merino, cashmere and other similar tissues not specified	1 00

(1) In regard to the increase of import duties, see the Law of April 4, 1911, and the Decree of September 19, 1911, at end of Tariff.

(2) For the latest amendments to the Tariff, see the Law of May 15, 1912, at end of Tariff.

(3) See the Law of April 4, 1911, at end of Tariff.

(4) See the Law of April 7, 1911, at end of Tariff.

(5) See the Law of May 15, 1912, at end of Tariff.

(6) Under Ordinance of September 26, 1911, stockings and socks, vests or undershirts, drawers and generally all kinds of underwear, not classified, of knitted cotton, pay 1 peso the kilo. instead of 80 centavos. ("Diario Oficial" of September 27, 1911.)

(7) Under Ordinance of November 14, 1908, embroidered stuffs are deleted from Tariff No. 14 and transferred to No. 16. ("Diario Oficial" of November 20, 1908.)

(8) Under Ordinance of June 14, 1910, ribbons, cords, galloons, trimmings, lace, insertions, and generally, all articles of passementerie, manufactured with mercerised cotton and not exceeding 25 centimetres in width, shall pay 2 pesos per kilo. and if exceeding that width, 4 pesos. ("Diario Oficial" of June 14, 1910.)

(1) See footnote 4 to No. 14.

(2) See the Law of May 15, 1912, at end of Tariff.

Nos.	Wool—continued. Goods.	Duties Per kilo. p. c.
36	Cassimeres, cloths, "casinetes," alpaca, "balzarina," baize, swanskin, chaly, tissues for curtains or furniture covers, lasting or serge, satin, damask, "filaila," flannel, "grano de oro," light stuff or muslin, merino, cashmere and other similar tissues not specified; also all unspecified fabrics; flannel shirts, fine or common; caps and hats; elastic bands not intended for shoes; corsets, bustles, crinolines and other similar artificial contrivances, combined with silk stuff	1 50
37(1)	Stockings, socks, drawers, undershirts and all knitted articles not specified, without lace or embroidery; shirts (or chemises) with slight admixture of silk; band, sashes, with or without elastic(1), braces, garters, scarfs, gloves; travelling bags and valises	2 00
38	Ornaments such as ribbons, laces, blondes, braids, cords, chenille, fringes, tassels, galloons, listings or any similar article not specified: footwear of all kinds, made-up or in parts	3 00
39	Underwear, knitted or otherwise, with embroidery or lace; ready-made garments, such as wraps, scarfs ("mantillas"), mufflers, fichus, dressing-gowns, jackets, blouses, capes, hoods, coats and vests; shawls, curtains, antimacassars and tidies; mats for lamps and flower pots; table covers; flags; petticoats; frock-coats; men's, women's and children's clothing, plain or ornamented; shawls, plain or with silk fringe, embroidered or not, and other articles of clothing not classified; infants' head-dress and christening veils; linings for hats; umbrella, sunshade and parasol cases	4 00
	RAMIE.	
40	Ramie, in yarns or raw	0 75
41	Woven, pure or mixed, without sewing or ornament	2 50
42	Underwear	5 00
43	Ready-made clothing for men, women and children, also in trimmings or ornamental fabrics	6 00
	Unbleached animal silk shall not be assimilated to ramie.	
	SILK (1) (2) PURE OR MIXED WITH COTTON, LINEN, WOOL OR RAMIE.	
44	Silk: Bolting cloth	0 30
45	Buttons covered with silk	0 60
46	Elastics for footwear	1 00
47	Floss silk in skeins, and milled silk on wooden reels or on cards, for weaving, the latter to be of the Spanish type, with one or two strands	0 25
48	Hats caps and bonnets; umbrellas and parasols of silk mixed with wool or other material	1 50
49 (1)	Umbrellas and parasols of pure silk	2 00
50	Handkerchiefs, plain or embroidered, neckties, garters, braces, elastic bands not intended for footwear; corsets; fabrics such as alpaca, "chaly," crape and piqué for clothing, damask, grosgrain, faille, muslin, point, tulle, satin, surah, serge "sarguilla," taffeta, or any other similar fabric, when the whole weft or warp is of pure cotton or pure vegetable fibre; plush, bustles, crinolines, and other similar artificial contrivances; footwear of all kinds, ready made or in parts	3 00
51	Underwear of all kinds, socks, drawers, undershirts, gloves and all unenumerated articles knitted from silk threads; antimacassars, curtains, scarfs, and plain or embroidered bands, except for shawls, mufflers and fichus; quilts, bedspreads, belts with or without elastic, table covers; tissues such as: alpaca, "chaly," crape and piqué for clothing, damask, grosgrain, faille, muslin, point, tulle, satin, surah, serge, "sarguilla," taffeta and any other fabric of silk, pure or mixed, not classified; plush, velvet; tissues of silk with the whole warp or weft of pure wool (3)	5 00
52	Ornaments, ribbons without elastic, laces, blonde, cords, tassels; galloons, bands, passementerie, wall decorations and any other silk ornaments not specified(1); sacerdotal ornaments, also vestments for statues, with or without fine or false adornments of metal	6 00
53 (1)	Ready-made clothing, such as wraps, scarfs, morning gowns, blouses, fichus, jackets, hoods, vests and coats; masks; ladies' collars; tulle veils; garments for men, women and children of any kind, with or without ornaments, and all kinds of ready-made clothing not classified (1); linings for hats; umbrella and parasol cases; infants' headdress, and christening veils; burat, crape, piqué or all other fabrics of silk pure or mixed in any proportion and in any form suitable for the manufacture of shawls, mufflers, foulards and similar articles of all kinds and of any dimension or shape (1); milled silk of any thickness in skeins for sewing, embroidering, darning or for any other purpose; shawls, mufflers, wraps, foulards and all kinds of wraps for women, plain, figured or embroidered, of pure or mixed silk, whatever be the form of the article and the proportion of the admixture; fringes, bands, nettings, twists, and tassels of pure or mixed silk for foulards, shawls and other similar wraps comprised in this number	7 00
	MISCELLANEOUS TISSUES.	
54	Haircloth for furniture; linoleum and other fabrics, coated with rubber or wax, for floors; shiny gauzes with imitation silver or gold thread, sized fabrics called brilliants having 10 threads per centimetre (1)	0 30
55	Unspecified cloth coated with wax or rubber for table or furniture covers and other purposes and articles made up therefrom	0 40

(1) See the Law of May 15, 1912, at end of Tariff.

(2) In pursuance of Ordinance dated November 3, 1909, all textile fibres and also tissues manufactured from such fibres, imitating natural silk, declared or not as artificial silk or under another commercial denomination, shall be dutiable as natural silk.

(3) Ordinance of November 26, 1910.

Nos.	Goods.	Duties. Per kilo. p. c.
56	Brocades or "tisués," fabrics embroidered or embossed with gold, silver or other fine or false metal	2 50
	PROVISIONS, CONDIMENTS AND BEVERAGES.	
57	Barley, rye, and other unspecified cereals	0 01
57a	Oats	Free.
58a	Wheat, wheaten flour(2), bran, malt, maize(3), rice, lentils, salt, potatoes, onions, garlic, and all garden produce in its natural state, and flour of rye (2) and germinated barley	0 02
58b	Fresh fruit, such as apples, grapes, pears, peaches, plums, olives, beans and cowpeas	Free.
59	Maizena, starch, vermicelli, macaroni, and other like pastes	0 04
60	Vinegar	0 06
61	Olive oil and its imitations	0 08
62	Sago, tapioca, and other alimentary flours and pastes, not specified; shell fruits, such as almonds, filberts, walnuts, chestnuts, and the like; lard (4) and dried potatoes	0 10
63	Herrings, cod and other fish, not prepared otherwise than by being dried, salted or smoked; lavender; bird seed, aniseed, cloves, cumin, coriander seed, pepper, hops, sesame, annatto, red pimento, and unenumerated spices	0 15
64	Sugar(1), honey, syrups, without alcohol, of an entirely simple nature and not medicinal; biscuits and crackers of all kinds, dry and sweet; dried fruits without shells, such as almonds, dates, prunes, figs and raisins; sardines of all kinds	0 20
65	Caramel	Prohibited.
66	Olives, capers, pickles, mustard prepared and in powder, curry powder, sauces of all kinds, and essences for condiments; vegetables, truffles, mushrooms, butter, margarine, shell and other fish, not classified; meats of all kinds, all these prepared and contained in vessels of tin plate, glass or earthenware, or in cloth; fruits preserved in water, syrup or spirits; bonbons, pastilles, cocoa in the bean, ground or in paste, chocolate and other sweets, syrup and jellies; condensed milk; extract of meat, yeast, rennet, essence or extract of fruit for syrups, without alcohol; nutmegs, tea, coffee, cheese of all kinds (5)	0 30
67	Cinnamon of all kinds, and vanilla	0 40
68	Saffron, edible	3 00
69	Mineral waters, natural and artificial; artificial aerated waters, non alcoholic, such as ginger beer, lemonade, soda, sarsaparilla, and other similar beverages	0 01
70	Beer, cider, red and white table wine testing up to 16° centesimal (5) (6)	0 05
	No. 70. Wines specified above, exceeding the alcoholic strength referred to, will be assessed at the rate of 1 centavo additional, for each centesimal degree in excess.	
71	Must	Prohibited.
72	Generous wine as muscat, pajarete, sherry, malaga, port, vermouth, St. Raphael, St. Michel, champagne and other unenumerated wines testing up to 20° centesimal (5)	0 10
73	Bitter, liquid stomachic, to be taken in wine or liqueur, such as Angostura	0 40
74	Spirits, strong or sweet, such as cognac, absinthe, rum, gin, mistelas, creams, whisky, rossoli and others not specified, testing up to 50° centesimal; bitters to be taken in water and syrup such as "Picon" and "Broggi," in ordinary bottles of 1 litre or less (5)	0 40
	Surtax upon the above spirits	0 10
75	The same, in barrels or other vessels of more than 1 litre (5)	1 00
	Surtax upon the above spirits	0 20
	NOTE.—When the alcoholic strength of the wines and spirits specified in foregoing Nos. 72, 74 and 75, exceeds the given limit, they will be assessed at the rate of 3 centavos additional for each centesimal degree in excess.	
76	Essences for flavouring spirits, such as aniseed, coriander, juniper, ginebron, cognac, rum, absinthe, cumin, "cominillo," sassafras, copalchi, fennel	10 00
	Essences for flavouring spirits can only be imported by authorised manufacturers of spirits (Art. 354, of the Liqueur Regulations).	
	LEATHER AND SKINS.	
77	Green sheep skins from Central America	Free.
78	Leather belts and packing for machinery, and unenumerated belts of duck, baize or other materials, for machinery	0 01
79	Cowhides and sole leather	0 20
80	Buckskin, basil, buffalo, kid, cordovan, calfskin, enamelled leather, pigskin or imitation thereof, shagreen, chamois, morocco (7) and other leathers not specified	0 30
81(7)	Wallets, knapsacks, travelling bags, trunks, mail bags and valises of leather or imitation thereof, with or without parts of cotton, linen or cardboard; pocket-books, cigar and cigarette cases, leather-covered rings, manufactured articles of leather in any form not specified; zaleas, pellones and skins cured with hair or feathers, tanned	0 70
82	Buckskin gloves, gauntlets for driving and fencing; visors for kepis and caps; plain or patent leather straps of all kinds; hat bands; collars, plain or patent leather braces; riding and pack saddles, stirrup leathers ("aciones"), harness, "bajadoras," head-stalls, halters, pistol and other	

(1) See the Law of May 15, 1912, at end of Tariff.

(2) Under Ordinance of July 15, 1911, flour pays 1 centavo per kilo.

(3) Under Ordinance dated May 19, 1909, from the date of this Ordinance and until further notice, maize is admitted free of all import duties and taxes.

(4) Under Ordinance of April 23, 1912, lard is exempt from all duties and taxes, during the scarcity of this product on the market.

(5) See Decrees of March 24 and April 29, 1909, at end of Tariff.

(6) Under Ordinance dated April 25, 1902, red and white table wines, above the alcoholic strength admitted at present, will be assessed at the rate of 1 centavo additional for each centesimal degree in excess.

(7) See the Law of April 4, 1911, at end of Tariff.

Nos.	Goods.	Duties. per kilo. p. c.
	cases, reins, tenedoras, martingales, scabbards and powder flasks	1 00
83	Belts (See Law of May 15, 1912, at end of Tariff)	
84	Gloves of kid and other fine varieties	2 50
85	Gaiters, shoes, boots, leggings of any kind, made up or in pieces; mantles, collars and cuffs of fur	3 00
	WOOD.	
86	Boats and launches, and oars for the same; wooden buildings; staves, hoops, and bands for barrels; pumps, carts, wheelbarrows, pulleys, pipes and beehives; match-wood and wood for the manufacture of cart and barrow wheels; planks or other lumber, either rough, planed or grooved (†); incubators	0 01
	No. 86.—The above are exempt from the surtax of $3 per 100 kilos.	
87	Shooks for cases and boxes; shoe pegs; blocks for hats and wigs; shoe lasts	0 02
88	Doors, windows, lattices, sashes, mouldings, unvarnished; frames for embroidery, cringles, plugs	0 05
89	Barrels, set up, for packing or for breweries	0 20
90	Small cylindrical boxes, made on the lathe, without any varnish	0 15
91	Mouldings, gilded, painted or varnished, plated with common gilt, silvered, nickelled or bronzed metals; wooden boxes of all shapes, varnished, lacquered or otherwise, including pill boxes rough or polished, and boxes lined with paper for confectionery and perfumes; handles or helves for tools, fine or common; squares, gauges, spirit levels, with or without metal parts; wooden bodies of planes, jack planes, groove planes, saddle trees and bows, with or without parts of iron	0 25
92	Furniture of any kind of cane, osier, rushes, wicker, bamboo, with or without marble and in pieces ready to be set up; ornaments and articles of wood pulp or papier-maché, such as card cases, inkstands, vases, trays, dishes and any other object of the same material, not classified; veneering for furniture; rings and bars for curtains and hangings; casters or cruets of all kinds for table use; trunks, traps, billiard tables without accessories, billiard cues, coffins, cages, wooden heels covered or not with skin or leather, bootjacks, cocks for barrels, hat racks, book shelves, stirrups, fasteners, napkin rings, hand machines for corking bottles, handles for canes, umbrellas and parasols, tubs or buckets, and all other objects of the same class, not specified, picture frames, gilded or otherwise, whether set up or not; ornaments, toothpicks, drinking tubes of straw or paper	0 30
	MEDICINES AND DRUGS, CHEMICAL AND PHARMACEUTICAL PRODUCTS.	
93	Vaccine fluids, serums, formol; formaline, formaldehyde, phosphorine, clarifos, hypochlorite of lime and methylic alcohol (wood spirit)	Free
94	Anhydrous ammonia	0 01
95	Anhydrous sulphuric acid, anhydrous sulphurous or hydrosulphuric acid	0 02
96	(1) Sulphate of magnesia (Epsom salts), chalk or carbonate of iron, of soda and of copper; alum; muriatic, sulphuric, nitric and acetic acids; caustic soda and potash for industrial uses (2); lump sulphur; disincrustants for boilers; chloride of zinc and lime, hypochlorite of soda and lime, creoline, sapocreole; chlorate of potash (3)	0 05
97	(1) Sulphate of zinc; sal ammoniac; crystallised carbolic acid, biehloride of mercury, permanganate of potash, electric kil-lol, amorphous phosphorous, liquid carbonic acid, liquid oxygen; medicinal oils, such as almond, castor, palma christi, cod liver, pure or in emulsion, henbane, belladona; soothing syrup; liquid ammonia; spirits of turpentine; unscented vaseline; dextrin; leaves, flowers, buds, unclassified seeds; barks, roots and scrapings; flowers of sulphur; milk of sulphur; carbonate and bicarbonate of soda and potassium; medicinal flours, such as sagó and tapioca, lacteous flour, or other similar kinds, not specified; medicinal wines, such as cinchona, peptone, pepsin, lacto-phosphate of lime, and others not classified; tar beverages, such as "Goudron de Guyot" and others not specified; "Blankit" used to whiten and purify sugar and other industrial products (4); grape juice free from alcohol (5)	0 10
98	Bromides of potassium, sodium, ammonium, lithium, &c.; phosphates of lime, soda and potassium, not denominated (2); cream of tartar; tartaric, oxalic and phenic acids; soft dry or liquid extracts; camphor, balsam of copaiba; manna of all kinds; gum arabic, in lumps or powder (1), plasters and adhesive cloths; chloroform, sulphuric ether; pastilles, pastes, pills, granules; iodides of potassium, sodium, ammonium, lead, &c.; suspensories, trusses, and any other kind of bandages; syringes of all kinds; wafers; insect paper; medicinal cotton of all kinds; wood fibre; nursing bottles, breast pumps, cupping glasses, test tubes and retorts; incense, myrrh, and other aromatic gums for burning; medicinal soap and syrups; salts, such as strychnine, aconitine, atropine, eserine, digitalin, veratrine, morphine, quassin, cocaine, and other alkaloids; salts of gold, silver, and platinum; sulphate of quinine (6), and all medicines not specified in the present Tariff; medicinal essences, such as peppermint, cinnamon, neroli, melissa, bergamot and others not specified	0 40
	NOTE.—In order to pass drugs and medicines through the Custom House, the original invoice as well as the Consular invoice must accompany the bill of lading.	
	METALS.	
	IRON AND STEEL (†).	
	Steel:	
99	In bars, rods, sheets or plates	0 05
100	Large saws for sawmills and sawyers; letter-presses(1), and circular saws imported separately	0 10
101	Waggon and carriage springs	0 20
102	Saws or handsaws, files, rasps, measuring tapes, and other artisans' tools, not specified	0 25
103	Wire, unclassified	0 30
104	Wire gauze, and springs for mattresses and furniture	0 40
105	Strings for musical instruments	0 60
106	Pens	100 60
107	Steel or iron: Machines of all kinds, pulleys, rowlocks, boiler grates, motors of any power, iron bridges, iron vessels for shipping balsams, unenumerated scientific instruments; galvanized wire, barbed or not, twisted and composed of two cables united by a netting for fences, with hooks and stretchers (1); iron wire fences not barbed, Page's system; ploughs; surgical instruments with or without cases, including dental instruments (2)	Free
108	Screws for roofing plates, galvanized sheets, for roofing; founts or basins, steam and water pipes, whether tinned or not; chains for use of ships or carts and surveyors chains; pulley blocks, lifting jacks, large presses for industrial purposes, nave hoops, bushings, tyres, tyre rims of 6 (3) English inches in width and half an inch in thickness; large and small wheels for waggons; axles; hand carts; rails and spikes for the same; hoops and bands for barrels or other uses; lathes, posts, columns, props, lightning rods, including those of copper and their accessories (4), heavy well and other pumps, water tanks; barrels, bee-keepers' masks; magnets; lithographic presses; horse-rakes; cables of iron, steel or brass wire; portable forges; anchors and hawsers; iron buildings; kettles of cast or wrought iron, riveted or of one piece, weighing 20 kilos. or more and having 2 millimetres or more in thickness; pailas of cast iron in the shape of large pans, and moulds for the manufacture of sugar; steel or iron plates, painted or in the rough, in one piece, splits, open-worked in the form of grates, or prepared so as to leave space for concrete structures, not joined to any piece (5); galvanized (zinc-coated) sheet iron for roofing (6)	0 01
	No. 108.—The articles mentioned in this paragraph are exempt from the surtax of $3 per 100 kilos.	
108a	Iron pipe, 3ins. or more in diameter; rails, weighing not more than 35lbs. per yard; rolling stock, ties, bolts, and spikes for plantation railways	Free.
109	Iron: Galvanized (zinc-coated), sheet iron for roofing (9), lead washers for such sheets. [As sole duty]	(1)0 01
110	In bars, rods, sheets, slabs and plates	0 02
111	Tinned sheets or tinned plate	0 03
112	Galvanized or tinned, in bars, rods, sheets, slabs and plates, and in grates for coffee drying patios; wrought, enamelled or varnished in cooking stoves (1); in ovens or roasters, cooking utensils, vases and pots for plants and flowers, portable stoves, mortars, gridirons, handmills, for coffee or for other uses, hand pumps, letter-presses, platform and counter scales and steelyards (1); unspecified machines operated by hand, pedal or lever, with the exception of those for agricultural purposes; statues; shoe lasts; irons for tailors, hatters and for laundries; weights	0 05
113	(1) Safes; wire, including galvanized iron wire for telephones and telegraphs (7), common nails, nails for tyres and horseshoes, brads, and small nails of all kinds not specified; cradles, bedsteads, cots, stools, sofas, brackets, tables, shelves, and other furniture of the same kind; lattices or gratings, balconies, shutters, balustrades, and exterior adornments for buildings; articles such as kettles of 19 kilos. or less in weight; kettle stands having one-eighth inch in thickness; anvils, beak-iron, tases, pincers, hammers and tongs for smiths; bottle holders, mole and rat traps; vices or foot, bench or table presses; rivets (1); washers; stone breakers' hammers; bolts and nuts; ferrules or holders for securing axles; shovels, spades, hand rakes, crowbars, mattocks (macanas), pickaxes, hoes, scythes, pruning shears, plough points, and other similar rough tools, not specified; horse shoes, and unclassified chains; thin sheets, tinned or otherwise, perforated for sieves; tin plate lacquered, gilt or enamelled, plain or with raised ornaments; bells; steel wire brushes for cleaning boiler tubes (8)	0 10
114	Iron or steel in picks, large and small bars, axes "cumas" and pruning knives; bedsteads, cradles, cots, sofas, brackets, tables, shelves, and other similar furniture ornamented with other metal; hanging, spring and other steelyards not specified (1); cocks for casks; wire mattresses	0 15

(†) Under Ordinance dated December 7, 1911, a sole duty of 3 centavos silver per kilo. will be levied on the importation of planks or other lumber, either rough, planed or grooved.
(1) See the Law of May 15, 1912, at end of Tariff.
(2) See the Law of April 7, 1911, at end of Tariff.
(3) Ordinance of July 7, 1908.
(4) Ordinance of November 25, 1907.
(5) Ordinance of June 8, 1908.
(6) Free of all duties and taxes under Article 4 of the Law dated April 4, 1911.

(†) Under Decree dated November 29, 1907; sheet iron or steel, plain, tinned or galvanized, is to pay 3 centavos.
(1) See the Law of May 15, 1912, at end of Tariff.
(2) See footnote to No. 426.
(3) Ordinance of November 14, 1908.
(4) Ordinance of July 4, 1907.
(5) Ordinance of December 18, 1909.
(6) Under Ordinance of December 29, 1911, the plates referred to will pay 1 centavo and will be classed in No. 108.
(7) Ordinance of June 29, 1907.
(8) Ordinance of June 8, 1908.

IRON AND STEEL—continued.

Nos.	Goods.	Duties per kilo. p. c.
115	Wire netting; cooking utensils except of cast iron; tinned nails or tacks of all kinds (1); tinned or japanned buckles of all kinds for harness and saddles; curry-combs; tinned cast iron or galvanized iron, in pitchers, tubs, buckets, hip and foot baths, pipes and gutters for roofs, and other similar objects for domestic and other uses ..	0 20
	Manufactured articles of thin tinned sheet iron will be dutiable as tin plate ware.	
116	Pliers, adzes, braces, bits, augers, gravers, drills, trepans, screw taps (tarrajas), firmer and other chisels, gouges, masons' trowels, jack planes, planes, groovers, and blades for the same; tinners' shears; unclassified hammers, hatchets, punches, steels, passe partout, screw wrenches, pipe wrenches, screw-drivers, levels, squares, rasps, plumbs, compasses, tongs, nail pullers, apparatus for loading cartridges, and other unspecified tools, with or without wooden handles, for artisans; lamps, lanterns, and their accessories; wrought or cast iron, enamelled or varnished, in kitchen utensils, basins and washing sets, water pitchers, coffee pots, milk cans, dishes, plates, mugs, cups, pans, forks, ladles, hip or foot baths, buckets, spittoons, chamber pots, water pipes, candlesticks, and all unenumerated articles for domestic and other uses; receptacles of varnished steel for aerated waters	0 25
117 (1)	Cages, fly screens, and other articles of wire, not classified; locks for furniture; padlocks, rings, sash-bolts and fastenings, latch bolts, curtain-loops, door-knockers, furniture knobs, casters for furniture, and small pulley-wheels for windows; butts, hinges, screws, key-rings, key-hole guards, bootjacks; grips, handles, and other iron fittings for doors, windows, and furniture, not specified (1); stirrups; trunks of iron or covered with iron; iron buttons; flower pots not classified; images, toys, tips for shoes, fruit squeezers, spatulas; pointed knives with handles of wood, bone or horn; can openers; single-bladed penknives with handles of wood, bone or horn; zinc moulds for the manufacture of candles; machetes, yataghans ("corbos"), daggers, table sets (knives, forks, and spoons), unclassified	0 30
118	Door locks and window (1) fastenings; scissors of all kinds not classified; hair-cutting machines; japanned or tinned (tin plate) articles, such as waiters, sugar bowls, canisters, cash and other boxes, basins, water pipes, table casters, fountains, fruit stands, sprinklers, and other japanned sheet iron or tin plate ware for domestic or other uses	0 40
119	Bits, curbs, spurs, collars for animals; thimbles; fish-hooks; corkscrews; nutcrackers; roller skates; velocipedes or bicycles and their accessories; manufactured nickel-plated objects of any kind, not specified of wrought or cast iron	0 50
120 (1)	Pins, common or large, and hairpins, of any form and kind not specified; machetes, yataghans ("corbos") and daggers, unclassified, with leather scabbards; pen knives, clasp knives and razors of whatever kind, unclassified; hooks and eyes; needles of all kinds and sizes; tinder boxes and fire steels; thread counters	0 60
121	Frames for umbrellas and parasols, with or without canes	1 00
122	Poniards, swords and sabres of all kinds, not classified, with or without scabbards of leather or common metal..	1 50
123	Knives, machetes, daggers, swords, sabres, poniards, pen knives, clasp knives and razors, with or without sheath, table knives, forks or spoons, with handles of ivory, mother-of-pearl, tortoise-shell, silver, gilded or silvered metal	2 00
	NOTE.—Above articles, if coated with copper or bronze, will be dutiable as bronze and copper goods.	

ALUMINIUM.

124	Aluminium in bars, sheets, wire, powder and kitchen utensils	0 50
125	Pens (1), table services and other unenumerated articles	0 80
126	Manufactures of all kinds, with fixed ornaments or parts of another finer metal	2 00
127	Liquid for painting	0 60
128	Counters or checks for use of farmers, &c.	0 01
	No. 128.—The articles classed in this number are not liable to the surtax of $3 per 100 kilos.	

BRONZE, COPPER OR BRASS.

129	Bronze, copper or brass: Scientific instruments, not specified and stills for distilling spirits	Free.
	(These stills are only admissible by permission of the Minister of Finance.)	
130	Kettles weighing more than 40 kilos.; counters or checks, for use of farmers, &c.	0 01
	No. 130.—The articles classed in this number are exempt from the sustax of $3 per 100 kilos.	
131	Bars and rods	0 10
132	Slabs, plates, sheets, rowlocks and solder	0 20
133	Kettles of 40 kilos. or less in weight; bells weighing more than 15 kilos.; sinks or reservoirs; lamps and lanterns, and their parts and accessories	0 25
134	Wire, nails, tacks, brads, screws and nuts, block sheaves, rivets, washers, soldering irons, mortars, hinges, butts, handles for furniture, saddle mountings, door-knockers, sash-bolts, casters for furniture, and small pulley-wheels for windows and knobs (1)	0 40
135	Bronze, copper or brass: Stills (not for spirits)	0 50
	(These stills are only admissible by special permission of the Minister of Finance.)	

(1) See the Law of May 15, 1912, at end of Tariff.

Nos.	Goods.	Duties per kilo. p. c.
136(1)	Locks and fastenings for doors, windows, and furniture; ornaments of all kinds; holders for curtains; rings and hooks; balances(1); compasses; padlocks; furniture, furniture springs; beds and cradles; lock bolts; crosses; bells up to 15 kilos. in weight; hand bells; hand-holds ("maniguetas"); knobs, hawk bells; chains; plumb weights; spurs; stirrups; figures; shelves; images; flowerpots and vases; hasps; railings; weights; cocks; oil cans; fire steels; candlesticks; woven wire; cages and other articles of wire; office utensils; cooking and other domestic utensils; buckles, brooches and clasps; thimbles; eyelets; shoe-tips; collars for animals; unclassified jewellery; hair pins or prongs, not specified; leaf and books of the same; tinsel; alphabets and numerals; thread-counters; and in any other form not specified; liquid bronze for guilding	0 60
137	Nickel plated, for any purpose	1 00
138	Jewellery imitating gold, doublé, plated, or hot gilt ..	2 00
	Tin, pure or mixed:	
139	In bars, slabs, plates, or soldering bars; antimony(2)	0 10
140	Manufactured articles for domestic or other uses; toys; capsules for bottles; tinfoil for wrapping	0 30
141	Babbitt, and white metal in slabs and plates	0 20
142	White metal or German silver, in articles not specified, and all kinds of unspecified metal ware; nickel, in table services and other unclassified articles	1 00
143	Nickel, for galvanizing or any other purposes	0 20
144	Gold: In bars, dust or coins	Free.
145	Manufactured in leaf, powder, or in liquid for gilding	8 00
146	Jewellery, with or without precious stones; pens; medals; thimbles; pencil holders; church ornaments and other unenumerated articles	10 00
147	Silver; In bars, dust or coins	Free.
148	Manufactured in leaf, powder, or liquid for plating; table services; common jewellery; ornaments for churches, and other articles not specified	2 00
149	Platinum, in ingot or powder	Free.
150	Pewter, manufactured in spoons, ladles, forks, and other domestic articles	0 30
151	Lead: In bars or rods	0 02
152	In pipes or sheets for roofs	0 04
153	Shot or bullets	0 08
154	Toys or other objects not specified	0 30
155	Plated ware of steel, iron, copper, bronze, brass, nickel, or white metal, silvered or gilded, such as tea or coffee sets, trays, cream jugs, tea and coffee pots, sugar-basins, plates, dishes, napkin rings, spoons, ladles, knives, forks, sugar tongs, dish stands, preserve, fruit and butter dishes, salt-cellars, mugs, candlesticks, cruet stands, cuspidors, pitchers, basins, cups, pailas, purses, inkstands, crucifixes, crosses, cigar and cigarette cases, stoppers, card cases, flower pots, hawk bells, hand bells, and other articles of gilded or silvered metal, not specified	2 00
156	Zinc: In bars, rods, sheets, or plates	0 06
157	Perforated sheets, for sieves	0 10
158	Manufactured in ornaments, bronzed statues or figures; alphabets and numerals for marking; articles for domestic and other uses	0 30
	Note.—For the clearance of iron goods, it is necessary to produce the original invoice.	

PAPER AND CARDBOARD.

159	Music paper, pieces of music; printed books and pamphlets unspecified; loose or bound periodicals; almanacs in book form; commercial circulars and advertisements	0 01
	No. 159.—The articles classed under this number are exempt from the surtax of $3 per 100 kilos.	
160	Printing paper for periodicals	0 01
161	Paper and cardboard in sheets for binding, photography, and other industrial purposes; tarred paper and cardboard for roofing	0 01
162	Common, and brown and other paper for packing; blotting paper and filter paper	0 03
163	Empty boxes and bags of paper for packing; drawing models; geographical maps and charts	0 05
164	Sanded, of all kinds	0 06
165	Bristol board for lithography; white or coloured, without glazing or finish, for printing, not otherwise specified; common paper and cardboard, coloured and glazed, for flags (para gallardotes) and for packing; cardboard pressed and enamelled in the form of bricks, ceilings, parlour centres, chair seats, edgings, tiles, and other similar articles	0 10
166	Writing paper of all kinds; blank books of all sizes, ruled or otherwise, not specified; paper and cardboard for flowers; drawing paper, copying paper, de Venado or San Lorenzo and of all kinds not specified; blank labels, blank cards, linen or cotton cloth waxed or covered with paper for painters and draughtsmen	0 20
167	Wall paper; marbled or painted paper for bookbinding and other purposes	0 25
168	Cigarette paper of all kinds; envelopes, almanacs with detachable dates and perpetual almanacs of paper or cardboard; tickets, labels and cards, printed, engraved or lithographed; blank forms, loose or bound, for drafts, receipts, consignment notes, accounts, invoices, etc. and in general all matter, printed, engraved or lithographed, which is to be filled in by handwriting. Paper and cardboard in decalcomanies, portfolios, cigar and cigarette cases; ornaments of all kinds; masks, lanterns and lampshades; balloons; images; frames and mouldings; articles of domestic use or any other articles not specified	0 30

(1) See the Law of May 15, 1912, at end of Tariff.
(2) Ordinance of August 26, 1908.

Nos.	Goods.	Duties. per kilo. p. c.
169	Paper, gilded, silvered or enamelled, for flowers and similar articles	0 50
170	Parchment, in sheets or manufactured; playing cards, fine or common: shirt fronts, collars, and cuffs of paper	0 60
171	Books, printed, lithographed, engraved, or blank, with covers of velvet, plush, mother-of-pearl, ivory, tortoiseshell, gutta-percha, celluloid, or metal	1 00
	MISCELLANEOUS ARTICLES.	
172	Fans of paper, palm, straw, cardboard, or sized cloth, with or without wooden frames bearing announcements or advertisements	0 10
173	The like without announcements or advertisements	0 30
174	With frames of any unenumerated material	2 00
175	With frames of ivory, mother-of-pearl, metal or tortoiseshell	6 00(4)
176	Fertilizers of all kinds, natural or artificial; guano (1)	Free.
177	Glove hooks	0 60
178	Oils: gasoline and crude petroleum for use as fuel (2)	Free.
179	Kerosene, petroleum (2) and naphtha	0 06
180	Whale or fish, rapeseed, linseed, cocoanut (3), palm (3), cotton-seed and machine lubricating oils, transparent, fluid, clarified, purified or of best kinds for fine machines, such as oil used for sewing machines and watches, without any admixture	0 08
181	Mineral lubricating, pure or mixed, for machines, in receptacles containing at least five gallons	0 04
182	Albums with covers of common paper, cardboard or cloth	0 60
183	With parts of other unenumerated material	1 00
184	Pillows and mattresses of wool, horsehair, or other unenumerated material	0 45
185	Filled with down; cotton coverlets stuffed with down (4)	1 50
186	Asphaltum and seaweed	0 02
187	Tar, liquid or solid	Free.
188	Articles for lighting: lamps, chandeliers and lanterns, of metal, glass, crystal, and porcelain, with all their accessories, such as founts, holders, brackets, arcs, burners, wicks for candles and for lamps, chimneys, globes, screens, shades and reflectors, whether of glass, porcelain or ordinary metal	0 25
	Lamp shades and screens, not specified, shall be dutiable according to the component material.	
189	Live animals, not specified; stuffed animals; domestic fowls (5)	Free.
190	Spectacles, eye-glasses, optical or magnifying glasses, mounted in any common material not specified	0 60
191	The same, mounted in ivory, tortoiseshell, silver, gilt or silvered metal	2 00
192	The same, mounted in gold	10 00
193	Telescopes, spy-glasses and opera glasses with mounting of any common unenumerated material	2 00
194	The same with mounting of tortoiseshell, ivory, silver, gilt or silvered metal	4 00
195	Apparatus for gymnastics and calisthenics	0 10
196	Apparatus and pumps, fire-extinguishing	Free.
197	Apparatus for reproducing manuscripts	0 10
	[See Machines and Implements or accessories thereof.]	
198	Asbestos or amianthus for machinery	0 01
199	Razor strops of all kinds	0 60
200	Jet and agate in various unenumerated manufactures, and imitations thereof	0 60
201	Mercury	0 01
202	Whalebone, manufactured or not	0 50
203	Varnishes of all kinds, including gum-lac (6)	0 20
204	Clay or terra-cotta articles of all kinds not specially mentioned	0 05
205	Clay in lumps or powder	0 01
206	Canes, walking, with or without swords, riding and driving whips with handles of any common unenumerated material	2 00
207	The like, with handles of ivory, tortoiseshell, mother-of-pearl, gilt or silvered metal, gold or silver	4 00
208	Shoe blacking of all kinds, liquid or in paste and chapupo	0 10
209	Screens: with wooden frame and paper body, of all kinds	0 20
210	The same, entirely of wood, painted or varnished, with or without mirror	0 25
211	The same, with body of cotton, or linen, plain or worked, without embroidery	0 30
212	The same, with body of woollen cloth, plain or embroidered with silk, beads or spangles	0 60
213	The same, with body of woollen cloth, ramie, or silk, plain or embroidered with imitation gold or silver thread	1 00
214	Children's marbles of stone, wood, glass, china, metal or other common unenumerated material	0 10
215	Billiard balls of ivory or imitation ivory	8 00
216	Buttons of corozo, bone, horn and any other common material, not specified	0 30
217	Buttons of mother-of-pearl	0 60
218	,, of silver and silvered or gilt buttons	2 00
219	Common colophony (3), pitch (3), resin, and pastes for power belts	0 05
220	Brushes and pencils of all kinds	0 60
221	Hooks and clasps of common wire, loose or attached to ribbons	0 60
222	Mineral waste ("brozas")	0 01
223	Hair, human, or imitation thereof, manufactured or not	10 00
224	Chains or leontinas, penholders, pocket books, cigar or cigarette cases, ladies' necklaces, match-boxes, pencil holders, toothpicks, cuff links or sets of studs, medallions, purses (†), bracelets and rosaries, of any common unenumerated material	0 60
225	The like, with parts of ivory, tortoiseshell, mother-of-pearl, silver or silvered or gilt metal (†)	2 00
226	Fancy boxes: empty, of wood, cardboard, faience, china or glass, covered or lined with tissue of pure or mixed silk, velvet or other fine tissues, plain or trimmed with fringes, tapes, plates of ordinary metal, ivory, celluloid, mother-of-pear , shells: with or without pictured designs and with or without ornaments of ordinary metal	0 60
227	Boxes containing paints in tablets or cakes	0 30
228	Lime, quick or slaked	0 02
229	Shoe-horns of horn or bone	0 60
230	Baskets of all kinds, wallets of wicker, rush, cane or straw, without any adornment or lining of other material	0 30
231	The like, with adornments or lining of any material	0 60
232	Cane, wicker and bamboo, for furniture	0 10
233	Coal, coke, animal and vegetable charcoal in lumps	Free.
234	Coal dust for industrial purposes	0 05
235	Carbolinum Avenarius	0 01
236	Charcoal for drawing	0 60
237	Carbide of calcium	Free.
238	Tortoiseshell in sheets and unmanufactured	1 00
239	Manufactured in any unspecified form	3 00
240	Carriages (1) and parts thereof, of any kind; hand trucks for mechanical pianos, carriages for invalids and children	0 20
241	Cartridge cases, empty, of brass and cardboard, for shotguns and pistols (2)	0 60
242	Rubber: in belts or pieces for machinery, and as packing for valves and boilers	0 01
243	Unmanufactured or manufactured for flooring	0 10
244	Hose or pipes for water	0 30
245	Children's toys, jewellery, and other unspecified articles	0 60
246	Cloaks or other garments; shoes, boots, and leggings; dress-preservers, billiard cushions, cord for catapults, etc.	1 00
247	Celluloid in manufactured articles or in any form not specified	0 60
248	Cement, Roman or Portland (as sole duty)	(3)0 03
249	Roman: tiles and bricks	0 01
	No. 249.—Tiles and bricks classed under this number are exempt from the surtax of $3 per 100 kilos.	
250	Brushes and brooms, of straw or esparto, of all kinds	0 05
251	For shoes, horse brushes, and other similar brushes	0 15
252	For clothes and hats; hair, tooth and nail brushes; table brushes and other similar kinds; horsehair or bristle brooms, mounted in wood, bone or horn	0 60
253	The same, mounted in tortoiseshell, mother-of-pearl, ivory, silver, or gilt or silvered metal	2 00
254	Wax white or yellow, of bees, or vegetable, and unmanufactured ceresine	0 60
255	Prepared: for waxing floors	0 50
256	Candles, flowers, fruits and in other form not specified of white or yellow wax and of ceresine	1 50
257	Horsehair and bristles, loose, or in any form not classified	0 30
258	Chinese crackers	0 20
259	Glue of all kinds in lumps	0 10
260	Clarified or gelatine in thin sheets	0 15
261	Liquid or prepared	(†)0 60
262	Mother-of-pearl, unmanufactured	0 20
263	Manufactured in any form not specified	2 00
264	Shells, loose or mounted, or worked in any way	0 60
265	Coral, unmanufactured	1 00
266	Manufactured in any form, not mounted in gold or platinum	2 00
267	Cork: unmanufactured; cork in stoppers, or in any other form not specified	0 60
268	Wreaths, garlands, crosses and other ornaments for tombs, of glass, china, or ordinary metal, with or without statuettes or figures	0 60
269	Curtains of bamboo, curtains or screens of straw or esparto, for doors or windows; window blinds or shutters of wood slats painted or not; the same of painted cloth, waxed, oiled, or varnished, with or without springs, plain or with patterns	0 60
270	Sewing-cases: small with or without requisites	1 50
	Large (see Furniture)	
271	Crucibles for foundries	0 01
	No. 271.—Said crucibles are exempt from the surtax of $3 per 100 kilos.	
272	Crosses or crucifixes of common materials, not specified	0 60
273	Pictures of all kinds and materials, with or without frames	0 30
274	Strings of all kinds for musical instruments	0 60

(1) Under Ordinance of March 31, 1905, on the importation of fertilizers and manure for agriculture, no fee will be charged from that date for warehousing, factorage, bills, completion of these bills, deposit accounts and stamp duty, and the clearance documents shall be made out on unstamped paper.

(2) Under Ordinance of February 27, 1912, crude petroleum imported solely for use as fuel, is free from all duties and taxes.

(3) See the Law of April 7, 1911, at end of Tariff.

(4) See the Law of May 15, 1912, at end of Tariff.

(5) Under Ordinance of June 1, 1909, relating to the importation of cattle of Central American origin, there shall solely be levied on neat cattle, 2 pesos per head, on horses 3 pesos each, and on swine 50 centavos each.

(6) Ordinance of June 8, 1908.

(†) See the Law of May 15, 1912, at end of Tariff.

(1) Under Ordinance of May 14, 1910, new or used motor cars shall pay 10 centavos per kilo.

(2) See the Ordinance of April 24, 1911, at end of Tariff.

(3) Under Decree of June 18, 1907, a tax of 50 centavos per 100 kilos. has been established on Roman or Portland cement.

A Decree dated April 20, 1911, provides as follows:

ART. 1.—The tax of 3 centavos per kilo. of Roman cement imported into the Republic in conformity with Legislative Decree dated March 21, 1904, shall be 1½ centavos, viz. one peso fifty centavos silver per 100 kilos.

ART. 2.—The tax of 50 centavos gold referred to in Executive Decree of June 8, 1907, in respect of the same product imported into the Republic is reduced to 25 centavos gold. ("Diario Oficial" of May 26, 1911.) (See the Law of May 15, 1912, at end of Tariff.)

MISCELLANEOUS ARTICLES—continued.

Nos.	Goods.	Duties per kilo. p. c.
275	Horn, unmanufactured	0 01
276	Epaulettes, silver or silvered	2 00
277	Gold or gilt	5 00
278	Nipples and caps for guns and pistols	0 60
279	Chinese slippers of straw; shoes with hempen soles	0 70
280	Thimbles of unspecified materials	0 60
281	Diamonds for glaziers	2 00
282	Articles imported on account and for the use of diplomatic agents resident in the Republic, provided reciprocity exists and subject to all legal formalities being complied with	Free.
283	Ships, vessels, and their accessories, for use in the ports, rivers and lakes of the Republic, also materials for repairing launches, such as galvanized tacks and nails, composition nails, yellow metal in sheets, and other materials exclusively intended for such repairs	0 01
	No. 283.—Exempt from the surtax of $3 per 100 kilos.	
284	Packing not specified, for valves and other parts of machinery	0 01
285	Straw envelopes for bottles	0 01
286	Baggage up to 100 kilos. in weight, provided it bears evidence of having been in use	Free.
	Unused baggage, and all articles in excess of 100 kilos. in weight if not invoiced	3 00
	Furniture and household effects will not be considered as baggage, even though they have been used, nor will unused articles which are dutiable at a higher rate than $3 per kilo.	
287	Scapulars of all kinds and materials	3 00
288	Shotguns and pistols, muzzle-loading, with or without accessories	1 00
289	Breech-loading, and sporting rifles	2 00
	Sporting rifles may only be introduced by permission of the Government.	
290	Spheres and globes, terrestrial and celestial	0 01
291	Enamel in leaves	1 00
292	Emery, in powder, for goldsmiths and other uses	0 10
293	Spars, limespar, fluorspar, feldspar	0 05
294	Spermaceti in paste	0 20
295	Manufactured in any form	0 30
296	Sponges of all kinds	5 30
297	Statues: of marble, alabaster, and similar stones; and of clay or terra-cotta (1)	0 02
298	Of unclassified materials, including statues of clay or terra-cotta (1)	0 30
	[By statue is understood a figure of 50 centimetres or more in height.]	
299	Stearin: unmanufactured	0 04(2)
300	Unenumerated manufactures	0 18
301	Candles (2)	0 05
302	Matting, of rush, straw, cocoanut fibre, palm leaf, or other similar materials, not specified; common baskets and bandbags of esparto; carpets of jute, cocoa-nut fibre and hemp	0 10
303	Tow for caulking and tarred felt (felpa) for sheathing vessels	0 01
304	Cases and supplies (enseres) of all kinds not specified, with or without requisites; travelling baskets with table requisites	2 00
305	Filters, and distilling apparatus of all kinds and materials	Free.
306	Figures and dolls of all kinds, not specified	0 30
307	Flowers, artificial: of cotton or any other material not specified, also artificial parlour plants of any kind of material, with flowers	6 00
308	Materials for the manufacture of artificial plants, of all kinds, not specified, and artificial parlour plants of any kind of materials, without flowers	1 50
309	Flowerpots, stands, vases, plates, flasks, and similar articles of earthenware, porcelain, clay, terra-cotta, marble, alabaster, porphyry, jasper, and similar materials with inseparable parts of coarse metal	0 30
310	Matches of all kinds (3)	0 30(4)
311	Photographs and portraits: without frames	0 10
312	With frames	0 30
313	Wreckage	Free.
314	Flasks, travelling, of glass, covered with leather, wicker, gutta-percha, cloth, or common metal, with or without straps or cords	0 30
315	Cases for bottles, all kinds, not specified, with or without bottles	1 50
316	Fireworks, not specified	0 90
317	Bellows of all kinds and sizes	0 20
318	Galloons or threads of silver or gold, real or imitation, with or without fringes; lace, fringes, and braid of silver or gold, real or imitation	2 50
	Galloons shall be held to mean not only galloons of five threads and braids for the military, but likewise all articles consisting of twisted real or imitation gold or silver thread.	
319	Graphite, or plumbago, in powder	0 10
320	Grease for machinery	0 04
321	Fuses, for powder and dynamite	0 60
	Gutta-percha. (As Rubber.)	
322	Buckles of all kinds and materials not specified	0 60
323	Hay and other forage	Free.
	No. 323.—Exempt from the surtax of $3 per 100 kilos.	
324	Bone, horn and corozo in unspecified articles	0 60
325	Images of all kinds, made from common materials, not specified	0 30
326	Water-closet apparatus of all kinds	0 05
327	Instruments, musical such as: pianos, harmoniums, organs, barrel organs, accordions and concertinas of all kinds and sizes	0 20
328	Hurdy-gurdies (violinetas), mouth organs, dulcimers (dulzainas)	0 30
329	Musical boxes of all kinds (excepting organettes) and other musical instruments of all other kinds, not specified	0 40
330	Scientific instruments of all kinds not specified and assaying furnaces	Free.
331	Instruments such as microscopes, thermometers, barometers, metrometers, hydrometers, marine compasses, alcoholometers, areometers or spirit testers, salt gauges, etc., cinematographs, phonographs, and gramophones; telephones; electric bells; magic lanterns, stereoscopes, and others of a similar kind, and parts of the same; electric ventilators	0 30
332	Soap: common, unscented, for washing	0 10
333	Perfumed and soap for polishing metals	0 40
334	Soapstone for tailors	0 30(1)
335	Cordage, for the use of vessels navigating in the ports, lakes and rivers of the Republic	0 01
	No. 335.—Exempt from the surtax of $3 per 100 kilos.	
336	Cordage of all kinds, of 2½ centimetres or less in diameter	0 20
337	Jewellery: common, of copper and other common materials, not specified	0 60
338	Imitation of gold, such as doublé, plated, fire gilt, and such as will stand the aqua fortis test; the same for use in churches	2 00
339	Of gold and platinum; precious stones and fine pearls	10 00
340	Games: panoramas, cosmoramas, dioramas, football, baseball, cricket, lawn tennis, and similar games	0 10
341	Sets of chess, dominoes, lotto, draughts, backgammon, solitaire and similar games, with their respective counters	0 30
342	Toys of all kinds, not specified	0 30
343	Rushes, straw or palm: for furniture and hats, plain, unworked, dyed or otherwise and wicker for furniture	0 10
344	Worked into braids or cords, or woven, for hats (2)	0 60
345	Hammocks, or other forms not specified	0 50
346	Wax, common bottling	0 10
347	Sealing	0 60
348	Bricks and tiles, of clay or other unspecified materials; fireproof brick and clay; Lebrija earth (for moulding, for clarifying liquids, and for other purposes)(3)	0 01
	No. 348.—Exempt from the surtax of $3 per 100 kilos.	
349	Pencils, with cases of wood or cardboard, of all kinds and drawing crayons without cases	0 30
	Lava. (See Glass.)	
	Emery cloth. (See Polishing paper.)	
	Inscriptions, plates or sign-boards showing the profession, style or trade(4):	
	Of aluminium	0 80
	Of bronze or copper	0 60
	Of iron	0 20
	Of wood	0 02
350	Litharge	0 02
351	Lithofinite	0 01
	No. 351.—Exempt from the surtax of $3 per 100 kilos.	
352	Faience, in pieces for domestic service, and other forms not specified; faience tiles(1). [Faience in order to be considered as such must be non-transparent.]	0 08
353	Toys, flowers and figures	0 30
354	Dummies of wood, cloth, or skin, filled with sawdust or other common material; dummies of paste, celluloid, wax or other common composition, for tailors, dress makers, wig makers and hatters	0 30
355	Machinery, heavy, of all kinds not specified	Free.
356	Small electrical machines; typewriters and cash registers	0 30
357	Ivory, unmanufactured	1 00
358	Manufactured, in all kinds of articles not specified	2 00
359	Marble, alabaster, porphyry, jasper, granite, and similar stones, in slabs for furniture; in bricks, flags, fountains and pieces therefore	0 02
360	Figures, or in any other form not specified. [Figures only include those having less than 50cm. in height.]	0 30
361	Powder	0 05
362	Raw materials introduced by manufacturers of soap and candles, established in the Republic(5): stearine, paraffin, oleine, cocoanut oil, palm oil, resin, Burgundy pitch, caustic soda and potash, soda ash, silicate of soda, common wrapping paper, wicks for candles, and refined tallow	0 03
363	Measures of all kinds, not classified	0 25
364	Mercerie, such as glass beads, bugles, garnets, seeds, tubular beads of glass or common metal, of any form and thickness; "bricho" [viz., a narrow galloon with cotton weft and common metal warp], piping cord, ground glass ("escarcha"); chenille; lamella; spangles, gilded, silvered or enamelled; imitation pearls made from wax; composition, or glass, and all other kinds of mercerie not mentioned	0 60
365	Mica, in powder or sheets	0 05
366	Limbs, artificial, of any form or material	0 40
367	Mining apparatus; iron machinery and accessories, including pumps, motors, bearings, pulleys and belts of all kinds, iron bench screws, horse powers (malacates), anvils, forges, iron chains, steel cables, iron rails; tubs, capstans, and such other apparatus as may be necessary; rock coal; powder and dynamite; large scales (4 or 5 tons capacity); octagonal steel for drills &c.; machine oil, miners' lamps; picks, chisels, hammers, and sledges for crushing ores; hand cars; chemical products for use in castings, assaying	

(1) Under Ordinance of July 20, 1911, it is provided that the duty of 2 centavos leviable according to No. 297 on statues, is only to refer to statues of marble, alabaster and similar stones, and that statues of clay and terra-cotta are to be classed in No. 298.

(2) See the Law of April 7, 1911, at end of Tariff.

(3) Under Ordinance of August 16, 1907, raw materials for the manufacture of matches shall pay 1 centavo additional per kilo. gross weight.

(4) Ordinance of August 25, 1911.

(1) See the Law of May 15, 1912, at end of Tariff.

(2) Under Ordinance of June 10, 1910, rush, straw, or wood-fibre plaitings for the manufacture of ladies' hats shall pay 60 centavos according to Tariff No. 344, and $1.50 if combined or mixed with horsehair, cotton, ramie, real or artificial silk, when they clearly appear to be intended for the manufacture of hats.

(3) Ordinance of July 29, 1911.

(4) Ordinance of July 14, 1910.

(5) Under Ordinance of August 16, 1907, raw materials imported for the manufacture of stearine candles, shall be assessed with an additional duty of 2 centavos per kilo. gross weight.

Nos.	Goods.	Duties per kilo. p. c.
	and analyzing: crucibles, mortars, furnaces; "balanzones"; clay cupels; ordinary scales for laboratory use; fire brick and quicksilver	Free.
	In order to have the foregoing admitted free, as mining apparatus, an order must be obtained from the Minister of Finance.	
368	Models and designs of machinery and buildings, and for industrial uses; moulds for making flowers	0 01
369	Samples of merchandise, if without commercial use or value	0 01
	No. 369.—Exempt from the surtax of $3 per 100 kilos.	
370	Wafers	0 04
	Oleine	(1)0 04
371	Paraffin(1), in cakes	0 10
372	Manufactured in any form	0 18
373	Combs: large, small, ornamental-combs, braid-combs, hair-pins, of all kinds, not specified	0 60
374	Of ivory or mother-of-pearl	2 00
375	Of tortoiseshell, with or without gold mounting	3 00
376	Hair: rabbit, hare and other for hats	Free.
377	Perfumery of all kinds, not classified, such as soap, oils, pomades, cosmetics, toilet creams, and tints; rice and other powders perfumed, with or without puffs; scented waters, such as Florida, Cologne, Divina, Kananga, lavender, Melissa, and other similar waters; Barry's Tricofero; oriental tonic; bay rum and all unenumerated articles of perfumery; extracts and essences	0 40
378	Parchment, or imitations thereof in any form	0 60
379	Hones for sharpening knives &c.; grindstones for tools, also emery files	0 02
380	Millstones	0 01
	No. 380.—Exempt from the surtax of $3 per 100 kilos.	
381	Flint and lithographing stones	0 05
	Precious stones, unmounted. (Dutiable as Gold Jewellery.)	
382	Pumice stone, rough or in powder	0 10
383	Aluminium liquid paint	0 60
384	Paint, in powder, common, unspecified	(2)0 05
385	In paste, not classified, Prussian and ultramarine blue, white lead, oxide of zinc, red lead, vermillion and Persian red; brilliant for colouring sugar	(2)0 10
386	Aniline, flower of saffron for dyeing, kermes, cochineal and purpurine	0 40
387	Pipes and cigar holders for smokers, of any common materials, not specified	0 60
388	Of meerschaum or amber, and imitations of the same; amber and meerschaum, manufactured in any form	2 00
389	Slates for roofing	0 01
	No. 389.—Exempt from the surtax of $3 per 100 kilos.	
390	For billiard tables	0 30
391	And slate pencils, also slates of cardboard for schools (3)	0 05
392	Plants, live, of all kinds	Free.
393	Feathers of all kinds for ornamental purposes, collarettes, collars and cuffs of the same; dissected birds for hats	5 00
394	Feathers for pillows	1 00
395	Feather brushes of all kinds	1 00
396	Feathers and puffs, for toilet powder	0 40
397	Powder flasks of horn	0 60
398	Powder, for polishing metals	0 30
399	Porcelain, in articles not specified. [Porcelain is transparent china ware]	0 12
400	Statuettes, flowers and toys	0 30
401	Scraps of metal, tinsels and beads of smalt for embroidering	2 50
402	Clocks, table, wall, and any other kinds, not specified	0 50
403	Watches, of any kind not specified	2 00
404	Of silver and various imitations of gold (double, plated or firegilt)	5 00
405	Of gold	10 00
406	Tower clocks	0 25
407	Revolvers and breech-loading pistols. [The importation is only allowed for less than 41 to 44 calibre.]	3 00
408	Leeches	0 04
409	Tallow, crude	0 03
410	Refined or compressed	0 05
411	Candles	0 15
412	Seeds, flower, garden, fodder, and agricultural, of all kinds, if not tariffed as medicines or provisions	Free.
413	Hats and caps of all kinds not classified, for men, women and children, plain or ornamented	1 50
414	Of cane or jipijapa	5 00
415	Sulphide of carbon, liquid	Free.
416	Tobacco: in leaf	0 50
417	In any other form not specified	1 50
418	Cigars and cigarettes	3 00
419	Talc	0 05
420	Looms of any kind	Free.
421	Tents, including frames	0 25
422	Ink: for printing or lithography	Free.
423	Writing, marking, and for stamps	0 10
424	Indian, in cakes, for drawing	0 60
425	Articles for office use, not classified	0 60
426	Tools, apparatus, instruments and materials, not specified, for dentists, including artificial teeth(4)	2 00
427	Tools, apparatus, instruments and materials, unenumerated, for watch makers, jewellers, and silversmiths, including watch glasses	1 00
428	Tools, apparatus and materials, for photography; dry plates	0 40

(1) See the Law of April 7, 1911, at end of Tariff.

(2) Under Ordinance of June 5, 1907, common or fine paint in powder shall pay indiscriminately and as a general rule, a sole duty of 8 centavos in lieu of the respective rates of 5 and 10 centavos.

(3) See the Law of May 15, 1912, at end of Tariff.

(4) Under Ordinance of July 5, 1907, Tariff No. 107 shall include surgical instruments for dentists, but other accessories and materials used in the dental profession shall be dutiable according to kind and material, with the exception of artificial teeth and unenumerated articles, which shall continue to be assessed at the rate of 2 pesos.

Nos.	Goods.	Duties per kilo. p. c.
429	Tools, apparatus, machines, instruments and materials, for printing offices, railroads (1), piers, telegraphs, electric light, and for producing light by means of carbonated hydrogen, acetylene, and other gases	0 01
	No. 429—Exempt from the surtax of $3 per 100 kilos.	
430	Poison for hides	0 01
	No. 430—Exempt from the surtax of $3 per 100 kilos.	
431	Glass and crystal: bottles, common and large, and empty demijohns; stoppers of gutta-percha or any other material, with a device or a screw thread, tin seals with cork tops (crown corks) for mineral or aërated water bottles	0 01
432	Flasks of plain glass(1)	0 03
433(1)	Syphons or other bottles, with stopper of tin or other metal; glass tiles, sheet glass, clear or coloured, without painting, patterns and not tinted	0 05
434(1)	Hollow ware, such as tumblers, glasses, carafes, figured flasks(1), flower-pots, plates, and all articles made solely of glass or crystal, unspecified; also tubes for boilers imported separately	0 10
435	Hollow ware, such as tumblers, flower-pots, glasses, carafes, figured flasks, and other articles with inseparable parts of common metal; mirrors, with or without frames; toys; statuettes; flower stands and buttons	0 30
436	Lenses for eyeglasses, photography, panoramas, and similar uses	0 50
437	Gypsum: chalk for the use of schools	Free.
438	Calcined, in powder (plaster of Paris)(2)	0 02
439	Chalk for billiards	0 10
440	Or stucco work, in figures, models, and any other forms unspecified and for moulding(2)	0 30
440A	Eternit Refragor, sheets of cement and asbestos and the like, for roofs (sole duty)	0 01

SCHOOL REQUISITES.

440B	Slates, slate pencils, drawing models, and copybooks with or without models	Free.

PROHIBITED ARTICLES.

441 Apparatus for coining money.
442 Arms and other ammunition of war, including rifles of all kinds, and revolvers of 41 to 44 calibre and their respective cartridges.
443 Explosive cartridges for fire-arms(3).
444 Obscene prints, figures, and other articles, which will be destroyed at once in the presence of the Administrator.
445 Air guns.
446 False money.
447 Nitrate of potash, or saltpetre.
448 Nitrate of baryta, and nitrate of strontia, in quantities of more than 5 kilogrammes net.
449 Nitroglycerine and dynamite, except by special concession from the Government; loose powder of all kinds, and caps for dynamite.
450 Must and substances capable of being used in the manufacture of imitation wines.

When the Government, in exceptional cases, permits the importation of prohibited articles, these shall be dutiable as follows:

451	Roulette wheels of all shapes and kinds	3 00
452	Sporting rifles	2 00
	Cartridges loaded:	
453	Less than 44 calibre	0 60
454	Of 44 calibre(3)	1 00
455	Dynamite and caps for the same, also blasting powder	0 60

Natural and industrial products imported from the Central American Republics shall pay duty in accordance with the Tariff, save exceptions specified in treaties with said Republics.

COMMERCIAL CONVENTION BETWEEN SALVADOR AND FRANCE.

SCHEDULE A.

PRODUCTS, THE ORIGIN OF THE REPUBLIC OF SALVADOR, ENTITLED TO THE MINIMUM TARIFF RATES ON IMPORTATION INTO FRANCE.

Coffee; cocoa; chocolate; pepper; pimento; amomums and cardamoms; cinnamon; cassia lignea; nutmegs; mace; cloves; vanilla; tea; indigo; rubber; balsams; palm; cocoa-nut, palmist, castor, sesam and like oils.

SCHEDULE B.

DUTIES PAYABLE PER KILOGRAMME ON FRENCH GOODS ENTERING SALVADOR.

	p. c.
White table wines	0 05
Liqueurs of all kinds in receptacles of one litre or less	0 40
The same, in receptacles of more than one litre	1 00
Sardines of all kinds	0 20
Mineral waters	0 01
Sulphate of quinine and alkaloids of all kinds	0 40
Tarred beverages, such as "Goudron de Guyot" and other, not specified	0 10
Printed books	0 01
Scented waters of all kinds, alcoholized, such as Cologne water, Florida water, Divina water, Kananga water, lavender water, Melissa water, and the like	0 30
Olives	0 22
Capers	0 22
Preserves in vinegar	0 22
Prepared mustard	0 22
Curry powder	0 22
Sauces of all kinds	0 22
Vegetables, truffles, butter, fish and meat of all kinds, prepared in tins, glass, earthen or other receptacles	0 22

(1) See the Law of May 15, 1912, at end of Tariff.

(2) Under Ordinance of December 7, 1911, calcined gypsum and also moulding plaster shall pay 8 centavos per kilo.

(3) See the Ordinance of April 24, 1911, at end of Tariff.

SCHEDULE B.—continued

	p.	c.
Dried fruits, without shell, raisins, figs, plums, dates	0	20
Fruits, preserved in spirits and syrup	0	22
Biscuits of all kinds, dry and sugared	0	20
Cheese of all kinds	0	22
Sugar	0	20
Bonbons, pastilles, chocolate and other sweetmeats	0	22
Fruits preserved in spirits	0	22
Perfumery of all kinds, not specified	0	30
Walking sticks with handle of ivory, tortoiseshell, mother-of-pearl, silver or gold, with or without sword	3	00
Walking sticks, common	1	50
Brushes for painters, of all kinds	0	45
Portfolios of unspecified material	0	45
,, of cardboard	0	22
Articles, unspecified, of rubber	0	45
Brushes: clothes, hair, tooth, nail, and the like	0	45
,, shoe, horse, and similar, common	0	11
Cigar cases, of unspecified material	0	45
Jewellery, gold and plated	7	50
Buttons, gilt or silvered	1	50
Surgical instruments	Free.	

The foregoing tariff is also applicable to Germany.

STAMP DUTIES TO BE LEVIED BY THE CUSTOMS.

Wines of all kinds	0	01
Foreign spirits	0	10
Aerated and mineral waters	0	01
Beer	0	01
Tobacco: manufactured	0	75
,, unmanufactured	Free.	
Other goods	1	%
For bill fees (pólizas)	0	25
Each invoice or addition to an invoice presented to the Customs	0	05
Each copy	0	25
Printed forms for application and other	0	02
Average certificates issued by collectors (in addition to the 25 centavos stamped paper	0	50
Bills-of-lading (for each copy)	0	25
Export invoices	0	05
Authenticating signatures	0	50

The duty on liquors, wines, and fermented and aerated beverages is to be charged per bottle of 24 ounces capacity, and for smaller capacity duty is to be levied as if the bottles were of legal capacity. Exception is made for wines and spirits imported in barrels or other like receptacles, which will pay on the gross weight, calculating the weight of one bottle to be 1 kilo.; if these articles are introduced in double receptacles, the weight of the double packing is to be deducted.

II.—TAXES ("Impuestos").

ART. 2.—The following taxes are charged upon imported goods:

For the Judicial Power	100 kil.	$1	00
Central Railway bonds	,,	1	50
Importation and exportation bonds	,,	2	00
Subsidy of steamers	,,	0	50
For the public revenues (levied in silver)	,,	3	00

ART. 3.—Additional tax of 10 centavos per kilo., gross weight, established on behalf of benevolent institutions, and applicable to liquors imported in cases of receptacles of 1 litre and less and 20 centavos per kilo., gross weight, applicable to liquors in barrels or other containers holding more than a litre.

ART. 4.—There shall, moreover, be levied upon the aggregate amount of Customs duties 30 % on behalf of Almhouses to be distributed as directed by the Government.

ART. 5.—Exemption from the surtax of $3 per 100 kilos. shall apply to those goods which are specially designated as not subject thereto in the Tariff.

ART. 6.—All goods which are admitted free shall be likewise exempted from duties and taxes of every kind, save only the Custom-house charges.

III.—CUSTOM HOUSE CHARGES.

ART. 7.—Warehousing, factorage and bill-fees (pólizas) shall be deemed to be Custom-house charges.

WAREHOUSING.

ART. 8.—For the first four months or fractions of four months warehousing, a fee of 50 centavos silver per 100 kilos. shall be charged.

For the four subsequent months and fractions thereof $1.50 in silver per 100 kilos.

The warehousing shall be reckoned from the day of landing the goods.

ART. 9.—Re-shipped goods will pay double the warehousing charges.

FACTORAGE.

ART. 10.—Flour and duty-free merchandise	100 kil.	$0	15
Wood, unwrought	1,000 feet	0	60
Medicines and acids	100 kil.	0	50
Goods unenumerated in this table	,,	0	40
Silk, thrown or not	,,	0	60
Silk shawls, tissues or other articles	,,	0	70
Wines, liquors, mineral and aerated waters	,,	0	30
For soldering any metal receptacle	,,	0	12½

BILL FEES.

ART. 11.—Deposit bills: per 100 kil. or fractions of 100 kil.	0	02
For drawing up the bills	1	25
Series of bills	2	50

ART. 12.—Live animals are not subject to the warehousing and factorage fees.

IV.—PRIVATE WAREHOUSES.

ART. 13.—The following articles cannot be admitted into national warehouses, and may only remain on deposit three days:

Acids; alcohol in wooden vessels; dynamite; ether; matches; fireworks, including Chinese crackers; explosive caps; gasolene; kerosene; naphtha; gunpowder; petroleum; saltpetre; carbide of calcium; liquid sulphide of carbon; machinery, with the exception of hand or foot power machines; water pipes; iron roofing; barbed fence wire; and all packages of great weight or large bulk.

ART. 14.—The following articles, by reason of their inflammable or perishable nature, may not remain in deposit more than two months: Oils in wooden vessels; toilet waters containing alcohol; spirits in wooden vessels; spirits of turpentine; camphor; tar; pitch; sulphur; loaded cartridges; stearine; oleine; paraffin; resin; tobacco in any form; olives in wooden vessels; garlic; lavender; almonds in sacks; starch; aniseed; bird-seed; sugar in sacks; preserves; sweets; chocolate; vermicelli; dried fruits; biscuits; flour; hams; fresh vegetables; butter; soups; potatoes; cheeses; and other foods and condiments which either by reason of the packing, or nature of the contents, are liable to become decomposed.

V. SPECIAL PROVISIONS AS TO CLEARANCE.

ART. 15.—All duties and taxes established by the present Tariff will be charged upon the gross weight of the goods affected, except in the case of cattle imported from the neighbouring Republics.

ART. 16.—All persons or associations that desire to open, or keep open, public commercial establishments, must be registered in the General Treasury of the Republic, and the marks used on the packages which they import shall be registered in all the Custom houses of the Republic.

ART. 17.—All goods must be invoiced under the names specified in the Tariff, giving also the species to which the goods belong, as satin, Irish goods, damask, &c.; further, the material must be specified, as cotton satin, or woollen satin, Irish linen goods, or cotton goods, &c.: otherwise the declaration will be considered incomplete.

In the case of unclassified goods, or when any person has ordered goods not mentioned in the Tariff, samples of the same must be submitted to the proper Ministry for classification.

ART. 18.—In cases where it may be necessary to apply a duty to articles or manufactures of coarse or fine materials, and where the said materials are not expressly specified in the respective section of the Tariff, the following will be considered as coarse materials:

Steel and iron; aluminium; bronze and copper; brass; tin; white metal or German silver; nickel-plated metal; nickel; pewter; lead; zinc; bamboo; rush; cane; esparto; wicker; reed; palm; straw; wood; wood pulp; cork; pasteboard; paper; parchment; leather; bristles; horsehair; horn; bone; whalebone; cocozo; celluloid; wax; ceresine; rubba; gutta percha; crystal; glass; lava; clay; terra-cotta; earthenware; porcelain; cement; stucco; gypsum; alabaster, granite, jasper, marble, porphyry and similar stones; agate and jet.

And the following as fine materials:

Silvered or gilded metal; silver; platinum; gold; amber; tortoise-shell; mother-of-pearl; coral; meerschaum; ivory; human hair; fine pearls and precious stones.

ART. 19. Articles or materials that are introduced as accessories of machinery or apparatus, will be assessed for duty as such only when imported in quantities that may be necessary before operations can be commenced; those imported afterwards, under the same denomination, and the surplus, if there is any for the purpose indicated, will be assessed as set forth in the Tariff.

ART. 20.—In every package containing articles of various kinds, subject to different rates of duty, the duty on the receptacle shall be calculated in relation to the total amount of the duties on the contents. This proportion will be found by multiplying the total duties on the articles, weighed with their respective coverings, by the weight of receptacle, and by dividing the product by the total dutiable net weight; the quotient will represent the amount of duty payable on the receptacle.

ART. 21.—When a dutiable article contains other goods, it will be treated as the receptacle of such goods, and will also pay the duty leviable upon it under the Tariff, in the following way:

FIRST CASE.

If the container is, for instance, a trunk, bag, basket or other dutiable article, the duty on such article is to be added to the duty of the goods:

Example:

A trunk weighing gross 90 kilos. contains:

Handkerchiefs of silk, 40 kilos.	at	$3	00	= $120
Shawls, 20 kilos.	at	7	00	= 140
30 kilos. for the trunk (tare)	value			130
Duty on the trunk, 30 kilos.	at	0	30	= 9
				$399

SECOND CASE.

If the package contains free and dutiable goods, the weight of the former shall be included in the divisor:

Example:

Case weighing gross 30 kilos. contains:

Surgical instruments, 16 kilos.			Free
Silk shawls, 4 kilos.	at	$7	= $28
Tare, 10 kilos.	value		14
			$42

ART. 22.—When a consignment is ordered to be examined, a surtax of 25 % on the total of the duties and taxes will be levied. Exceptions will be made in the case of goods damaged on board ship of incomplete unshipments; of packages with marks or numbers repeated, or without numbers, when they contain sheets of galvanized iron; pieces of lumber and machinery, unpacked; petroleum and other inflammable materials; barbed fence wire; fresh potatoes; wheat flour; cement; lump coal; stearine, unmanufactured; piping; iron in bars, rods, or plates, unpacked; loose skeins and tyres for carts; bundles of iron buckets; shooks; large kettles and moulds for sugar; and, in general, all other unpacked articles, or packages which are not liable to cause confusion, either by reason of their not being taken into the warehouse, or because their contents are visible. Collectors of Customs are duly authorised to administer the contraband law in all its severity when they are convinced that marks and numbers have been duplicated with fraudulent intention on the part of the importer.

VI.—EXPORT DUTIES (1) (2) (3) (4).

ART. 23.—A general export duty of 50 centavos per quintal, *i.e.*, per 46 kilos. gross weight, shall be levied on the following goods (3):

Balsam.
Coffee.
Hides of neat cattle.
Rubber.
Deer or other skins.

ART. 24.—Export coffee shall be subject to a surtax of 50 centavos per 100 lbs. gross weight, and if in parchment, 120 lbs. of this latter coffee shall pay the same duty as 100 lbs. of bean coffee.

ART. 25.—Balsam, hides of neat cattle, rubber, and deer or other skins, shall, in addition to the general tax, pay $1.50 per 100 kilos. to be applied to the Central Railroad, and $1 per 100 kilos. by way of surtax.

Gold and silver in bars, ingots or otherwise ..... $1 %
Ores ..... 3 %

Exception is made for ores and other metals, which, by virtue of an agreement with the Government approved by the Executive are exempted from this tax.

ART. 26.—Products and articles of every other description shall, on exportation, be free from all duties and taxes.

REMARKS.

1. Cotton, woollen and linen articles, such as antimacassars, garters, table covers, belts, neckties, corsets, curtains, braces and other like articles not specified, having small ornaments of another finer material, shall be assessed as if they were without such ornaments.

2. Machines for the treatment or bettering of agricultural produce of the country shall be dutiable as agricultural machines, and be free from all duties and taxes.

3. The 10 and 20 centavos following immediately the Customs duty on spirituous and sweet liquors, represent the surtaxes.

DAMAGED GOODS.

1. In the case of partly damaged shipments of bottled wines, liquors, &c., imported in cases, the cases will each be filled up to the original number of bottles, thus reducing the number of cases. If the last case should contain six or more bottles, the tare on the whole case will be allowed, but if there should be less than six bottles, tare will not be taken into account.

2. Demijohns and barrels in a leaking or partly empty condition, from whatever cause, will pay duties and taxes on their full weight, but the consignee has the right to abandon demijohns or barrels that are nearly empty.

3. No reduction of duties or taxes will be made in the case of goods that have depreciated in value by reason of damage sustained on board ship; but the interested party may abandon the damaged portions.

4. Articles such as tobacco, preserves, grains, fruits, and other eatables or beverages that may have become decomposed in transit, may be either totally or partially abandoned, according to circumstances, but no reduction will be made upon the part that is accepted by the owner.

5. Provisions, beverages or other articles that have become decomposed and have been abandoned by the owner, shall be thrown away, and a memorandum to that effect made and approved by the Administrator, auditor, storekeeper, and the owner or his representative.

6. Damaged and abandoned goods that retain value will be remitted to the General Treasury warehouse.

Consular Invoice Law Dated April 3, 1900.

ART. 1—Any person who may ship articles of commerce from a foreign country to San Salvador, even though such articles may be exempt from duties, must draw up an invoice in quadruplicate of all the goods constituting his shipment to each consignee. These invoices are to be written in Spanish, and must include:

(*a*) The name and residence of the shipper, the name of the vessel, and of the master thereof; its destination, the name of the consignee and the name of the person by order and on account of whom they are shipped.

(*b*) The marks and serial numbers on each package.

(*c*) The kind of package (bag, case, or bale, &c.).

(*d*) The gross weight of each package in kilogrammes, except in the case of machinery, lumber and iron, of which the price and weight only need be given.

(*e*) The name of the merchandise contained in each package and its origin.

(*f*) The value of the goods in currency of the country of origin.

(*g*) In shipments of wines and liquors, the alcoholic strength of the same must be specified.

ART. 2.—Consuls will refuse all invoices containing interlineations, alterations, corrections or erasures, unless approved and initialled at foot by the interested party who in this case shall pay one peso for every defective copy.

ART. 3.—No invoice can contain two or more packages entered under the same mark or the same number or with the same mark and number.

Exception to this rule is made for unpacked iron in any form, for rough lumber and machinery; but no goods destined to different consignees may appear in the same invoice.

ART. 4.—Consular invoices having legal value before courts or in investigations, the shippers will, at foot of each invoice, make the following affidavit written out in full: "I the undersigned . . . . . "make oath and say on my honour that the foregoing invoice consists of " . . . . . sheets and relates to . . . . . packages weighing "together . . . . . kilogrammes and represents a total value "of . . . . . (in currency of the country whence the "goods originate); that the marks on and number of each package, "weight, contents and quoted price thereof correctly refers to the packages "shipped by me and agrees with the entries in my books, and that the "goods have been insured for the sum of . . . . . ."

ART. 5.—Consular officers are only to certify invoices for such merchants or manufacturers as, either personally or through their duly appointed attorneys, attend to make the affidavit in connection with goods bought or supplied by said merchants or manufacturers.

Under penalty of dismissal, Consuls will absolutely refuse to certify invoices when presented to them by simple shipping agents or others. In fact, with a view of preventing fraud, the chief object of this law is to ensure veracity of the affidavit and to guard against its being signed except by the bona fide correspondents of Salvadorian trade, genuine buyers or suppliers of the embarked goods.

ART. 6.—Any false declaration as to weight, contents of packages, denomination of goods, price, and any other provision of this Law, as well as inobservance of the stipulations of Article 3, shall be liable to the penalty of the Law. In the case of false declaration bearing upon the insured value, the goods will be liable to forfeiture.

ART. 7.—The Consul will affix the Consular seal to every sheet of the invoice presented to him and at foot of the last page his visa in the following form: "I certify that this invoice has been presented to me by . . . . . that the signature subscribed to the foregoing affidavit is genuine, and that the consignors are established merchants in this city." If, owing to there being no Consular representative of the Republic, the certificate has to be affixed by a Consular officer of some other country, it shall be lawful for the invoice to be drawn up in conformity with the regulations established in the country represented by such Consular officer, and if the certificate is issued by two merchants the laws in force in the country whence the goods were despatched shall be complied with. In either case the person concerned is required to forward the copies referred to in Art. 9.

ART. 8.—The Consul will note upon each invoice the fees received by him under the following tariff. The peso shall be charged at par value in the currency of the country wherein the fees are paid, viz., in Great Britain at 48 d., in France at 5 francs, in Germany at 4 marks, in Italy at 5 lire, in Spain at 5 pesetas.

For every invoice amounting:

up to $25	$1	00
to more than $25 and up to $100	2	00
,, 100 ,, 500	4	00
,, 500 ,, 1,000	6	00
,, 1,000, 25 centavos per $100 or fraction of $100 up to 5,000		
,, 5,000, 10 centavos per $100 or fraction of $100		

ART. 9.—The four copies of the invoice shall be dealt with as follows, viz., one handed to the shipper, another transmitted by the Consul, if possible by the same mail, to the Principal Collecting Department, the third to the Customs Administrator at the port of destination, and the Consul will file the fourth in his official archives.

ART. 10.—The Customs of the Republic are not allowed to proceed to the clearance of goods if the consignee has failed to produce the certified invoice.

Should the Consular invoice required to be produced by the consignee be mislaid or not have arrived, the goods can be cleared, and checked with the invoice received by the Customs, and failing same, with a certified copy of the invoice transmitted to the Principal Collecting Department.

ART. 11.—The manifest of any shipment consigned to any port in Salvador and crossing the Isthmus of Panama must necessarily be viseed by the Salvadorian Consular Officer at Panama, who is alone qualified to fulfil this formality.

ART. 12.—When a vessel carries freight for any port in the Republic, and such freight is not to cross the Isthmus of Panama, the vessel shall, notwithstanding, be provided with the manifest duly viséed by the Salvadorian Consul in the port of shipment.

ART. 13. Customs Administrators who permit clearance of goods without observing the formalities prescribed in the present Law, shall, in each instance, be liable to a fine of 100 pesos.

ART. 14. The present Decree shall enter into force three months after the date of its promulgation.

Consular Invoice Ordinance of May 29, 1911.

("Diario oficial" of May 29, 1911.)

1.—If the importer does not possess a Consular invoice, he will bespeak in writing on stamped paper, a certified copy thereof from the proper Customs authorities, who will draw it up subject to payment of 1 % of the invoice value at the current rate of exchange of the day. The payment will be made by means of stamps affixed to this certified document and the Customs Administrator will request by telegram the authority of the Minister of Finance to issue the certified copy bespoken.

2.—If on receipt of this request, it appears that the Consular invoice is neither at the Custom house nor at the Principal Collecting Department, the Administrator will notify the merchant, who may in that case apply for the Customs examination, subject to paying a surtax of 25 % on the aggregate duties and taxes.

If, at the time of clearance, duty-free articles are found, the party in interest shall pay thereon four times the amount of the Consular fees leviable on certification of the invoice.

3.—The 25 % surtax for the Customs examination, and also the quadruple of the amount of the Consular fees on the invoice for the duty-free articles, shall be refunded to the merchant on application made by him to the Minister of Finance, and if within 3 months from the date of the entry-bill he produces a certificate from the proper Consul showing that

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(1) See Articles 5 and 6 of the Law dated April 4, 1911, and the Law of May 8, 1911, hereinafter.

(2) Under Ordinance of April 30, 1912, from this date, and until further notice, grains of first necessity in general are prohibited exports.

(3) The Law of March 28, 1912, provides as follows:

ART. 1.—The products classed in Articles 23 and 25 of the Customs Tariff shall pay per 50 kilos. gross weight, the following duties:

Balsam	$20	00
Rubber	10	00
Hides and skins of all kinds	5	00
Leaf tobacco	2	00
White sugar, centrifugated	0	50

ART. 2.—The products are free from the general export duty of 50 centavos per 46 kilos. and also from the tax of one peso fifty centavos per 100 kilos. levied on behalf of the Central Railway, and from the surtax of one peso; all these taxes being established in Articles 23 and 25 of the Customs Tariff.

ART. 3.—Rice, panelon, brown centrifugated sugar, and manufactured tobacco are absolutely free from every export duty and tax.

ART. 4.—Articles 5 and 6 of the Law dated April 4, 1911, are modified as regards the taxes levied on the above mentioned goods.

ART. 5.—The present provision will enter into force on the 1st May next in respect to the goods specified in Article 1, but it shall have the effect of Law from the day of its publication as regards the goods declared to be exempt from duty.

(4) The Law dated April 17, 1912, provides as follows:

ART. 1.—The exportation of bananas of native production is exempted from every duty and fiscal and municipal tax during a term of 10 years.

ART. 2.—The term referred to shall be computed from the 1st January, 1913.

the Consular invoice was duly made out at the required date, but in every case 1 % of the amount of the Consular invoice referred to in Art. 1 shall be deducted on behalf of the Treasury.

4.—The present Ordinance shall enter into operation on the day of its publication.

Circular dated February 15, 1904, respecting Articles composed of two or more substances, &c.

I.—Articles or manufactures composed of two or more substances, when not expressly mentioned in the Tariff, shall pay duties on the substance or material that preponderates as to quantity.

II.—Articles or manufactures on the free list, if imported, attached to dutiable articles, shall pay the duties corresponding to the latter.

III.—Articles or manufactures paying a low duty, if imported attached to those paying a higher duty, shall pay the same duty as the latter.

IV.—Safes, trunks, valises, baskets, cases, knapsacks, and in general all articles or manufactures which by their form and quality are clearly seen to have a commercial value, when imported as packing for other merchandise, shall be declared in the Customs manifest the same as the articles about which they are packed, in order that the Customs Tariff may be applied to them, and the corresponding tare allowed according to Article 21 of the Tariff and in conformity with the rules contained in the circular of September 13, 1902. When the objects specified have special locks, the interested parties shall deliver the keys for opening them, even though such objects should not come as packing and should not consequently contain merchandise.

V.—In articles of a mixed composition, such as accordions, toilet cases, thermometers, telephones, phonographs, and other similar articles, it shall not be necessary to specify the materials of which they are made, and the same is true of those articles which are not similar to other articles with which they may be confused, or because they are of a certain material and can not be manufactured out of any other, thereby rendering this formality unnecessary—such, for example, as chords or strings for musical instruments, lead pencils of all kinds, edged tools for artisans, billiard tables, surgical instruments, sewing machines, agricultural and mining machinery, &c.

VI.—The Customs Administrators of the Republic are authorised to allow merchants or their duly authorised agents or representatives to correct, add to, and explain the errors, deficiencies, and doubts which Consular invoices contain, as much with respect to the formalities and requisites which do not affect the classification and weights as in the declaration of marks, numbers, weight, contents, quality, and class of merchandise. They are also authorised to declare the alcoholic strength of wines and liquors when it has been omitted, and the amount upon which insurance was made, if that should not have been specified (unless the merchandise should not have been insured) and in that case it shall be so specified in the petition for corrections.

VII.—The Administrator shall admit as valid all invoices with errors or mistakes in the sworn declarations and in the Consuls' certificates, provided always that the copy received at the Custom house has the same informalities and it appears to him that it will not give rise to any abuse or fraud, as well as the declarations which do not name the captain of the ship, the name of the ship, or without the respective number, or with mistaken marks, and those which are certified to by a Consul resident in a country other than that from which the goods come.

VIII.—The parties in interest, either individually or through representatives, shall, at the proper time, file a petition written on stamped paper of the value of 25 centavos, requesting with clearness and exactness that the corrections, additions, and other explanations which they desire to make, be received as true. This petition, approved by the Administrator, must be delivered to the proper Customs employee with instructions to proceed to clearance and attaching it to the respective Customs manifest, and to the other vouchers and in conformity with the petition the employee shall note the corresponding declarations as to its contents.

IX.—There shall not be admitted, either in the Custom house itself or in any of the higher Customs offices, any recourse or claim relating to said request.

X.—Notwithstanding the power conceded, the Administrators may deny this relief, provided they detect fraud on the part of the merchant, or if dealing with a case not covered by these instructions and the decision of which is reserved to the Customs Secretary's Department.

XI.—The Administrator is also empowered to admit and decree Customs examinations of one or more packages, on the following conditions:

1. Provided there are presented two or more packages with marks and duplicate numbers, even though these latter have some particular sign or the word bis.
2. When the interested party has not received a Consular invoice, or should said document not be in the Custom house or the Principal Collecting Department within thirty days after the unloading of the merchandise.
3. When there are one or more packages without marks, numbers or without both the marks and numbers, or when the same package has various marks or numbers, or both marks and numbers which make it suspicious.
4. Provided always it is not possible for the interested party to declare the true contents on account of not having the invoices, samples, or other information, and because he is ignorant as to whether the shipment is a complete or a partial package, or because he does not know the quality of one or more of the articles, or for any other reason which prevents him from knowing the classification and weights.
5. When the packages have not been manifested, nor any Consular invoice exists, and the liquidation exceeds the maximum limit of $150 specified for importation in detail.

XII.—In all cases of Customs examinations, the same shall be made upon an additional payment of 25 per cent. over the appraisement or regular charges, except in case of importation in detail referred to in Article XVIII.

XIII.—Although the clearance be made after the examination, whenever it is possible for the party in interest to do so, he should declare in the manifest the true contents of the packages, adding thereto as a voucher or verification the Consular or commercial invoice, and in the absence of these, evidence that duplicates have been applied for; and only when evidence of such application cannot be furnished beforehand shall the Collectors and Administrator give particulars as to the contents found on examination in detail.

XIV.—Customs examination shall not be made save in the actual presence of the Administrator and the Collectors who shall not have verified the manifest, and the examinations shall be made with the necessary care to ensure effectiveness, and shall be signed by all those who take part in it.

XV.—The Administrator shall consider the remarks, complaints, and claims of the merchants or their agents, and shall render his decision, if requested to do so at the proper time—that is to say during the clearance, before the liquidation of the manifest and while the merchandise remains in the national warehouses; but when the transaction is completed, such remarks, requests, and claims shall not be considered by him, nor shall he consent to the alteration or correction of any document whatsoever, without incurring his personal responsibility.

XVI.—It will be necessary to proceed to the importation in detail, which shall be authorised in the following cases:

1. If the packet shall not have been declared through manifests by the vessels which discharged them, or in the case of baggage, &c.
2. If they be unaccompanied by a Consular invoice.
3. If the value of the payment shall not exceed $150 silver, in any case.

XVII.—When the liquidation exceeds $20, the value of the stamped paper and the making of the manifest shall be charged for.

XVIII.—If the amount of the payment should exceed the limit of $150, Customs examination shall be required, the authorisation of the Treasury Department having been previously obtained.

XIX.—When the Consular invoice states that the merchandise is to order, without mentioning the person for whose account it is remitted, the Administrator shall require for the examination that the merchant prove his right to the merchandise, either by presenting a bill of sale from the shipper or the bill of lading of the shipment.

XX.—The verification of the manifests shall be made with a copy of the Consular invoice of the Custom house and not with a copy belonging to the merchant, but the latter document shall always be attached to the manifest if it agrees with the copy of the Consular invoice of the Custom house.

Ordinance of September 17, 1894, respecting the 25 % surtax for Customs Examination.

In case it should be necessary to proceed to a Customs examination of goods, according to Art. 11 of the Law dated 7th April of last year, there shall be levied a surtax of 25 % on the import duties payable.

Ordinance of August 1, 1895, as to the non-acceptability at the Customs of Invoices referring to more than one Merchant.

Invoices referring to two or more merchants shall cease to be accepted at the Customs, four months after the publication of the present Ordinance.

Ordinance of August 7, 1895, respecting the clearance of liquors.

Should importers of foreign liquors or their agents fail to produce to the Customs, together with the clearance bill, the license issued to them personally in conformity with Articles 60 and 62 of the liquor Regulations in force, they shall pay, over and above the corresponding duties and taxes, the surtax of 10 centavos per kilo. gross weight established by Art. 62 of said Regulations, even though such liquors may be for the personal use of the importer(1).

Executive Order of November 4, 1895, relating to the Weighing of Goods.

Goods are to be weighed separately, one package after another, an allowance of 5 % being made for each package. This allowance shall be left to the discretion of the examining officers, under their sole responsibility, and they shall note same in the respective clearance bill. The above will not apply to flax, wool, silk and liquors, for which 3 % will be allowed.

Ordinance of December 10, 1900, as to the Clearance of Baggage, Valueless Samples, and Goods from Central America.

From the date of the present Ordinance, no invoice whatever will be required for the clearance of baggage, samples without value and goods from Central America, all these having to be cleared in accordance with the standing regulations on retail trade.

Ordinance of October 18, 1901, as to exported Ore Bags.

At the time of exportation of ore, the Customs of the Republic shall refund to exporters, in cash, the amount of duties and taxes paid on the importation of the empty bags brought in for that purpose.

Ordinance of December 12, 1905, respecting Craft-repairing Materials.

Craft-repairing materials, such as galvanized tacks and nails, composition nails, yellow metal in sheets, and other articles exclusively intended for that purpose, shall pay 1 centavo as craft.

NEW LEGISLATIVE PROVISIONS AFFECTING IMPORTATION AND EXPORTATION.

Law dated 24th March, 1909, as to the Analysis Tax on imported Liquors, Wines, and Alimentary Preserves.

("Diario Oficial" of March 29, 1909.)

ART. 1.—Liquors and wines of all kinds imported into the country, in whatever receptacle contained, shall only be removed from the Customs after having been analyzed to show their good quality.

ART. 2.—At the time of liquidating the entry bill, the party interested shall pay, for each bottle of 24 ounces capacity, taking the alcoholic strength permitted by law, a tax of 50 centavos silver, for liquors; 25 centavos for generous wines, including white wine, and 5 centavos for red table wine. The tax shall be increased proportionally in case of excess of the alcoholic strength permitted by law, at the rate of 3 centavos per additional degree.

ART. 3.—Pending the creation, by the Executive, of chemical laboratories at the Customs, the analyses referred to shall be made at the laboratory of the Central Committee of Agriculture of the Capital, to which the Administrators shall forward with all required precautions a duly sealed bottle of each description of liquor or wine to be analysed.

ART. 4.—Imported alimentary preserves such as meat, fish, vegetables, &c., &c. shall also be analyzed in the form adopted for liquors and wines, and the importers shall pay a tax of 10 centavos silver per kilo.

ART. 5.—Liquors and wines found to be injurious to health shall be thrown away and preserves shall be burnt.

(1) The final part of this Ordinance is amended by Art. 287 of the liquor Regulations in force, which reads as follows: "Persons desiring to import foreign liquors for their personal use may be dispensed from the production of the license, subject to paying a surtax of 20 centavos per kilo. and the duties and taxes established by law, but they must first have obtained the permission of the Minister of Finance."

Law of April 29, 1909, relating to the Analysis Tax.
("Diario Oficial" of May 6, 1909.)

ART. 1.—The analysis to which are subjected wines and liquors under the Law dated March 24, 1909, is extended to home-brewed and imported beer destined for consumption, same being subject to an analysis tax of 3 centavos per bottle of 12 ounces capacity.

ART. 2.—Liquors and wines manufactured or prepared in the country shall pay an analysis tax of 12½ centavos per bottle of 24 ounces.

ART. 3.—Liquors, wines, beers and preserves which have been ordered abroad prior to the entry into operation of the Law dated 24th March and of the present Law, shall not be liable to the tax for analysis for home consumption, but the date of shipment thereof will have to be proved by authentic documents.

ART. 4.—The Executive may order at any time an inspection to be made in order to test the good quality of the liquors, wines, beers, preserves, &c. entering into consumption.

ART. 5.—The Executive may, if he deems fit, permit the exportation of liquors, wines, beers, preserves, &c. imported into the country and which, owing to their bad quality, are not allowed to go into consumption.

ART. 6.—If after analysis their entry for consumption is allowed, the Government will make good to the merchant, importer or producer the cost price of the bottle, tin, &c. which may have been destroyed in consequence of the inspection effected.

ART. 7.—The analysis tax on preserves shall be charged on the gross weight.

Law of April 4, 1911, respecting the Increase and Decrease of Import Duties, and respecting Export Duties.
("Diario Oficial" of April 6, 1911.)

ART. 1.—The duty on spirits reaching or exceeding the specified limit, when sold in all the fiscal deposits of the Republic, is increased by 50 centavos per bottle.

ART. 2.—The import duties applicableto all goods in troduced into ports of the Republic are increased by 20 % (1) in American gold, except as to flour and the goods specified in the following Art. 3.

ART. 3.—The duties leviable under the tariff in force upon the articles hereinafter described are reduced as below:

Ex No. 6	Cotton tissues, unbleached, as manta and mantadril ..	$0 10
No. 9	Cotton tissues of all kinds, white or bleached without any modification of the plain common fabric, containing up to twenty threads in weft or warp in a space of 7 millimetres (a quarter of an English inch); white and coloured cloth for beds; canvas for embroidering, cambrayón or tarlatan, sized, plain, white; white cloth mixed with horsehair for interior trimming of clothes and other purposes; sewing or embroidering thread of any kind and colour	0 25
Ex. No. 10	Cotton: Elastic for shoes; tape, plain or twilled, white and coloured, for shoe and harness makers; white tape (ribbon) known as Castile	0 35
No. 11	Cambrayón, or tarlatan, starched, plain or coloured; cloth mixed with horsehair for linings and other purposes; fabrics printed or dyed in a single colour, plain or stamped, such as sandalos, chintzes for covering furniture, cambric, muslin, gauze, bandana, satinette, without sewing, embroidery, figuring, open-working, ravelling, ribs, non-percale-like, without curling, crimping, or dotting, *i.e.* without any modification whatever of the plain common fabric; mantadril bleached; mantadril crude or bleached with any colour or entirely of colour; drills of all kinds, not otherwise classified; panilla, cantuna and other similar stuffs; casinetes and imitation cassimere, of pure cotton; plain flannel of cotton; ribbons with hooks and eyes and bookbinder's cloth, plain or stamped	0 45
Ex No. 80	Buckskin, basil, calfskin, pigskin or imitations thereof, chamois and morocco	0 20

ART. 4.—Sulphate of quinine classed in Tariff No. 98 is declared free from all duties and taxes.

ART. 5.—The under-described articles shall pay on exportation the following duties per quintal, gross weight:

Rice, balsam, oxhides, deerskins, cayman skins, pigskin, hides and skins of all kinds, rubber (hule) (payable in silver)	quintal	1 20
Leaf tobacco (payable in silver)	,,	2 20
Coffee in the bean or parchment (payable in American gold)..		0 30
ART. 6.—Sugar shall pay on exportation (in silver) quintal ..		0 50

These taxes shall be collected in addition to those leviable on some of the articles mentioned.

ART. 7.—This decree shall enter into force on the day of its publication.

ART. 8.—The new tax on exported coffee shall commence to be levied on the 1st November, 1911.

Law of April 6, 1911, relating to the Importation of Seeds and Machines for cultivating Cotton, manufacturing Tissues, &c.
("Diario Oficial" of April 21, 1911.)

ART. 1.—Exemption from Customs duties and taxes is hereby granted on the importation of seeds and machines respectively necessary for cultivating cotton, manufacturing tissues and for other cotton industries.

ART. 2.—For the purposes of the foregoing article, the exemptions aforesaid may be claimed by such agriculturists as shall formally undertake to cultivate the acreage of land assigned to them by the Executive and also by such manufacturers as shall guarantee to manufacture articles and products in harmony with the present law on a large scale.

Law of April 7, 1911, as to raw Materials for the manufacture of Soap and Candles.
("Diario Oficial" of April 2, 1911.)

ART. 1.—The Customs duty applicable to the following products is reduced to four centavos per kilo.:

Crude stearine.	Caustic soda and potash for industrial purposes.
Olein.	Soda ash.
Cocoanut oil.	Silicate of soda.
Palm oil.	Refined tallow.
Paraffin.	Candle wicks.
Rosin.	
Burgundy pitch (Pez rubia ó brea).	

ART. 2.—The extra stamp duty affecting raw materials used in the manufacture of stearic candles is reduced to 1 centavo per kilo.

ART. 3.—The raw materials designated in Art. 1 shall not be liable to the surtax of 20% in American gold decreed by the Assembly for all foreign goods.

Ordinance of April 24, 1911, respecting the Importation of Cartridges.
("Diario Oficial" of April 24, 1911.)

This Ordinance repeals the provisions of Ordinance dated February 6, 1908, directing that loaded cartridges for firearms are a State monopoly. In consequence, under the regulations previously governing the same, merchants are authorized to import cartridges subject to the restrictions and under compliance with the formalities prescribed in the Ordinance of August 29, 1901, which is maintained in force. The General Treasury and the other fiscal offices having cartridges on deposit may continue to sell them on account of the Government, at the prices fixed, until the stock held by them is disposed of.

Law of May 8, 1911, regarding the Exportation of Sugar.
("Diario Oficial" of September 16, 1911.)

ART. 1.—Panela and mazapán sugars are exempted, on exportation through the Custom houses of the Republic, from the tax referred to in Art. 6 of the Law dated April 4, 1911, but this exemption does not apply to other kinds of exported sugar.

Decree of September 19, 1911, as to modification of Import Duties.
("Diario Oficial" of September 19, 1911.)

ART. 1.—The increase of duties referred to in Art. 2 of the Law dated April 4, 1911, is reduced to 14% in American gold.

ART. 2.—This increase will also apply to goods specified in Art. 3 of the aforesaid Decree, and the reductions thereby granted are maintained in force.

ART. 3.—Flour and raw materials for the manufacture of soap and candles shall continue to enjoy the exemption established by the said Decree and by the Law of April 7 of the same year.

ART. 4.—The present Decree shall have full effect 60 days after its publication, and it shall be laid before the Legislative Assembly at its first session (1).

Law of May 15, 1912, amending the Customs Tariff.
("Diario Oficial" of June 1, 1912.)

ART. 1. The Customs Tariff is modified as follows in regard to the goods mentioned hereafter:

		$.	c.
Untwisted artisela thread, in large skeins for weaving looms	kilo.	0	25
Twisted artisela thread, for sewing, embroidering or hand weaving	kilo.	0	30
Tissues and articles manufactured from artisela shall be dutiable as linen articles.			
NOTE.—Artisela mixed with cotton shall be considered as pure if predominating in quantity or if the warp or the weft is of artisela. Cotton tissues with slight ornaments of artisela shall be dutiable as if they were without the same.			
Burat, crape, piqué or all other fabrics of silk pure or mixed in any proportion and in any form, of any width, suitable for the manufacture of clothing, shawls, mufflers, foulards, and similar articles of all kinds and of any dimension or shape (see No. 53).	kilo.	7	00
Silk: Ornaments, ribbons without elastic, lace, blondes, tassels, galloons, bands, passementerie, hangings and all unenumerated ornaments of silk (transferred to No. 53).	kilo.	7	00
Umbrellas and parasols are struck out and transferred to No. 49; the word "sunshades" is cancelled.			
Silk: Ready-made clothing, such as wraps, scarfs, morning gowns, blouses, fichus, jackets, hoods, vests and coats; masks; ladies' collars; tulle veils; garments for men, women and children of any kind, with or without ornaments and all kinds of ready-made clothing not classified	kilo.	10	00
Purses are included under No. 81, and shall pay.....	,,	0	30
Coloured cotton cords	,,	0	20
Cotton: Stockings and socks, vests and undershirts, drawers and camisoles, knitted or not	kilo.	1	00
Cotton shirts with fronts of linen or of pure or mixed silk..	,,	1	00
Blankets of cotton with floss silk (transferred from No. 15 to No. 12).....	kilo.	0	75
MISCELLANEOUS TISSUES.			
Shiny gauzes with imitation silver or gold thread, and sized fabrics called brilliants	kilo.	0	60
MEDICINES, &C.			
Oils and pectoral beverages without alcohol, such as castor oil, pure or in emulsion, tar beverages such as "Goudron de Guyot" and others not specified; medicinal flours, such as sago and tapioca, lacteous flour, and other similar kinds not specified	kilo.	0	05
Epsom salts, sulphate of soda and potash, borax, hyposulphite of sodium, boracic acid, naphthaline, incense, gum arabic, benzoin and other gums, crystallized, in lumps, balls or powder.....	kilo.	0	20
Refined sugar.....	,,	0	10
Medicinal and absorbent cotton	,,	0	20
Peroxide of hydrogen	,,	0	05
Machines, apparatus and implements for preparing pastilles, pills, tablets, ointments (subject to the permission of the Treasury Department)		Free.	
METALS.			
Nails and tacks of tinned iron, dutiable at the rate of $0.20, are classed in No. 113 of the Tariff and pay.....	kilo.	0	10
Pipes, rails, fittings, apparatus and materials not specified, for railways and tramways, are free of the weighing fee and pay	kilo.	0	02

(1) The Law dated April 23, 1912, approves in its entirety the Decree of the 19 September last, reducing to 14% in gold the 20% increase on the import duties established by the Law of April 4, 1911; moreover this increase shall extend to goods which were not previously liable thereto ("Diario Oficial" of April 29, 1912.)

		p.	c.
Lead washers for galvanized sheet iron are dutiable as the latter	kilo.	0	01
Iron clasps for clothing are dutiable as hooks and eyes under No. 120	kilo.	0	60
Fencing wire and staples therefor (sole duty)	,,	0	01
Copy-letter-presses are classed in No. 100 and pay	,,	0	10
Pens, writing	,,	0	60
Roman and other balances and steelyards	,,	0	15
Counter scales	,,	0	60
Kitchen stoves, except of cast iron, are dutiable according to the component material.			
Iron or steel casters are dutiable as fittings for furniture	kilo.	0	30
Door locks and window fastenings are transferred from No. 118 to No. 117.			
Hinges and other fittings for doors, windows, and furniture are transferred from No. 134 to No. 136.			

WOOL.

Bedspreads and blankets	kilo.	0	75
Bedspreads of wool with floss silk	,,	0	75
Blankets of wool with floss silk	,,	0	75

MISCELLANEOUS ARTICLES.

		p.	c.
Fans with frames of ivory, mother-of-pearl, fine metal and tortoise-shell	kilo.	6	00
Ice		Free.	
In No. 185 add the words: "cotton coverlets stuffed with down"	kilo.	1	50
Cement specified in No. 248 is exempted from the surtax of $0.25 in gold.			
Sheet glass of all kinds, clear or coloured, for windows or other purposes, with or without paintings of designs, and stained glass set in lead, with or without frame	kilo.	0	05
Liquid glue and mucilage	,,	0	60
Tailors' chalk	,,	0	30
[Faïence bricks are classed in No. 352.]			
Manikins are classed in No. 354 and pay	,,	0	30
Flasks of plain or figured glass, with detachable lid of metal or celluloid	kilo.	0	10
Belts of all kinds, for men	,,	1	00
Belts of all kinds, for women	,,	2	00

The present Law shall enter into force 30 days after its publication.

NICARAGUA

CUSTOMS TARIFF

MONEY, WEIGHTS AND MEASURES.

The monetary unit of Nicaragua is the silver dollar (100 centavos) = 1s. 8d. The peso (paper) = 8½d. (about).

For weights and measures the metrical system has been adopted.

For commercial treaties with Great Britain and France see end of tariff.

SUMMARY.

SECTION 1.

Animal matter.

	Tariff Nos.
I. Live animals	1
II. Animal substances:	
1 Alimentary	2 to 5
2 Industrial	6 to 28
3 Medicinal	29 to 31
III. Animal products:	
1 Alimentary	32 to 48
2 Industrial	49 to 64
3 Medicinal	65 to 67
IV. Manufactures:	
1 Hides, skins and manufactures thereof	68 to 86
2 Boots and shoes	87 to 93
3 Miscellaneous	94 to 152

SECTION 2.

Vegetable matter.

I. Textile fibres	153 to 159
II. Fruits and seeds:	
1 Alimentary	160 to 189
2 Medicinal	190, 191
3 Live plants and seeds	192 to 194
III. Miscellaneous vegetable materials	195 to 215
IV. Miscellaneous vegetable products:	
1 Alimentary	216 to 239
2 Medicinal	240 to 243
3 Industrial	244 to 262
V. Wood	263 to 266
VI. Articles of wood:	
1 Wooden and divers wares	267 to 324
2 Various manufactures of vegetable materials	325 to 377
VII. Furniture	378 to 381

SECTION 3.

Mineral matter.

I. Metals: 1 Gold, silver and platinum	382 to 386
2 Manufactures of gold, silver or platinum	387 to 412
3 Copper and alloys of copper	413 to 417
4 Manufactures of copper and of copper alloys	418 to 470
5 Tin, lead and zinc	471 to 475
6 Manufactures of tin, lead or zinc	476 to 496
7 Iron and steel	496a
8 Industrial and building materials	497 to 542
9 Manufactures of iron or steel	543 to 623
10 Other metals	624 to 637
II. Stones and earths:	
1 Stones and earths in a natural state	638 to 669
2 Mineral products	670 to 679
3 Stone or earthen manufactures	680 to 709
4 Crystal, glass, faïence and china wares	710 to 759

SECTION 4.

Tissues and articles made therewith.

I. Cotton: 1 Yarn	760 to 765
2 Tissues	766 to 824
3 Made-up goods	825 to 929
II. Flax, hemp and other fibres:	
1 Yarn	930 to 938
2 Tissues	939 to 954
3 Made-up goods	955 to 1012
III. Wool and horsehair: 1 Yarn	1013 to 1017
2 Tissues	1018 to 1037
3 Made-up goods	1038 to 1101
IV. Silk and ramie: 1 Yarn	1102 to 1105
2 Tissues	1106 to 1115
3 Made-up goods	1116 to 1162

SECTION 5.

Paper and applications.

I. Paper stock and pulp	1163
II. Stationery and books	1164 to 1176
III. Manufactures of paper	1177 to 1196
IV. Articles of paper	1197 to 1220

	Tariff Nos.
SECTION 6.	
Alcoholic, fermented and natural liquors	1221 to 1247
SECTION 7.	
Chemical and pharmaceutical products	1248 to 1429
SECTION 8.	
Machinery and apparatus	1430 to 1483
SECTION 9.	
Vehicles	1484 to 1490
SECTION 10.	
Arms and explosives	1497 to 1527
SECTION 11.	
Miscellaneous goods	1521 to 1627

Note.—As regards the rebate of certain import duties on the Atlantic coast, see at the end of the Tariff Decree, dated March 6, 1909.

Customs Law enacted by Decree of the Executive on December 15, 1908.

ART. 1. The import duties leviable in the sea and frontier Custom-houses of the Republic now being payable in gold or equivalent currency at the rate of exchange of the day, the actual amounts thereof are the following:

IMPORT TARIFF.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
		SECTION 1.	
		Animal matter.	
		I.—Live animals.	
	1	Live animals, n.s	Free.
		II.—Animal substances.	
		1.—Alimentary.	
	2	Fresh meat of haired or bristled beasts and of feathered animals	0 15
	3	Meat:	
1		Smoked or salted	0 08
		In brine	0 05
1	4	Fresh fish, even preserved in ice	Free.
1	5	Fish and shellfish, dried, salted, smoked or pressed	0 15
		2.—Industrial.	
	6	Animals prepared for collections	Free.
2	7	Whalebone in the rough or cut into pieces	1 20
3	8	Flock wool	0 03
12	9	Human hair, crude or manufactured	3 00
4	10	Turtle shell in the rough	2 25
5	11	Bristles for shoemakers and for other purposes	0 11
11	12	Shells of all kinds	1 50
5	13	Horsehair, hogs' bristles and cow hair	0 04
	14	Hides and skins, crude, green or dried	0 15
6	15	Horn in the rough	0 08
7	16	Animal fats, n.o.s	0 04
8	17	Bones in the rough, rasped or in powder	0 08
9	18	Wool, raw, crude or dyed, in the mass or carded	0 38
10	19	Crude ivory, rasped or in powder	2 25
11	20	,, mother-of-pearl	2 25
13	21	Goats' or camels' hair	0 11
	22	Beaver fur	2 25
14	23	Vicuna, rabbit, hare, rat and similar furs	2 25
	24	Pearls, unset	37 50
15	25	Skins of all kinds, untanned	0 15
16	26	Feathers, ornamental	3 00
16	27	,, or down for cushions	0 60
7	28	Tallow, raw, and other like fats in a natural state	0 03
		3.—Medicinal.	
17	29	Musk, crude	0 75
	30	Cantharides	1 50
18	31	Castoreum	7 50
		III.—Animal products.	
		1.—Alimentary.	
19	32	Polonies, large sausages and gammon	0 45
1	33	Meat of all kinds, preserved or cured, in tins	0 15
	34	,, extract	0 75
	35	Birds' eggs, fresh	Free.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
19	36	Ham, mortadella and bacon, in tins	0 16
	37	Condensed milk	0 23
	38	Fresh milk	Free.
	39	Sterilized milk	0 23
20	40	Lard	0 10
	41	Suet	0 15
	42	Butter	0 20
1	43	Shell-fish of all kinds, preserved in oil, vinegar, &c.	0 23
	44	Honey	0 23
1	45	Fish of all kinds, preserved in oil, vinegar, &c., n.s.	0 23
	46	Cheese of all kinds	0 30
19	47	Sausages, black puddings and the like, in tins	0 16
	48	Sardines of all kinds	0 13
		2.—Industrial.	
21	49	Animal oil, unenumerated	0 11
22	50	Albumen, egg or blood	0 60
31	51	Animal black	Free.
	52	Crude wax, black or yellow	0 30
	53	Castilian wax, pure or mixed, in cakes, and like products	0 60
23	54	Glue	0 15
24	55	Coral, raw, or in powder	6 00
	56	Rennet for cheese-making, in natural state	0 38
25	57	Sponges, fine or common	3 75
26	58	Stearine, raw	0 08
	59	,, articles of all kinds	0 19
27	60	Glycerine	0 30
28	61	Gelatine	0 20
29	62	Guano	Free.
28	63	Isinglass	0 20
30, 210	64	Silk, unbleached or raw, of all kinds	0 75
		3.—Medicinal.	
32	65	Cod-liver oil, pure or prepared	0 11
	66	Bacteriological cultures	Free.
	67	Vaccine and serum	,,
		IV.—Manufactures.	
		1.—Hides, skins and manufactures thereof.	
33	68	Pack and other saddles	0 75
	69	Saddle bags of leather of all kinds	0 75
	70	Harness, for carriages and other equipages, of all kinds	0 38
	71	,, for carts	0 23
	72	Articles of leather or skin, n.o.s	1 13
	73	Basils, morocco leather and chamois skins	0 30
34	74	Machine belting of all kinds including those for sewing machines, imported separately	0 38
34	75	Machine belting of hair	0 08
34	76	,, ,, of all kinds imported with the machines	Free.
33	77	Calf skin, patent leather, prepared kid and other like skins, n.s.	0 45
	78	Head-stalls, bridles, martingales, cruppers, collars, straps and similar articles	0 90
	79	Skin gloves of all kinds	4 50
36	80	Gloves, breast-pads and leggings for fencing and other athletic sports	1 13
	81	Buckles and rings covered with leather	0 38
38	82	Saddles and pistol holsters	0 75
37	83	Pig skins and imitations thereof	0 75
37	84	Hides and skins, dressed or tanned, with the hair or feathers	1 88
	85	Hat bands, leather, of all kinds	0 75
35	86	Kipskin and sole leather	0 45
		2.—Boots and shoes.	
38	87	Turkish and other slippers of leather: not combined with silk or metal	1 80
38	88	Turkish and other slippers of leather: with embroidered ornaments of silk or metal	2 70
39	89	Top-boots for men	0 80
40	90	Foot-wear of all kinds, n.s., including gaiters and leggings: for men and children	1 80
40	91	Foot-wear of all kinds, n.s., including gaiters and leggings: for ladies	1 80
40	92	Cut-out parts of leather for the manufacture of boots and shoes	0 90
	93	Coarse or heavy boots for workmen	0 50
		3.—Miscellaneous.	
37	94	Wearing apparel of feathers	7 50
37	95	,, ,, of fur	11 25
	96	Articles of adornment or ornament and jewellery, of ivory, tortoise-shell or mother-of-pearl	3 75
	97	Articles of adornment or ornament and jewellery, of bone or horn	1 50
	98	Knitting needles of bone or any other animal material	0 75
	99	Manufactures of feathers	3 75
	100	Office requisites of horn or bone	0 45
	101	,, ,, of any other animal material	0 90
	102	Razor strops of leather	0 60
	103	,, ,, of any other material, except animal	0 38
	104	Walking-sticks	1 13
	105	Billiard balls of ivory	7 50
199	106	Wallets, bags, cases, &c., fitted with requisites of bone, horn, wood, iron or any other unenumerated material	0 75
199	107	Wallets, bags, cases, &c., fitted with requisites of tortoise-shell, mother-of-pearl, ivory or silvered or gilt metal	1 88
	108	Powder puffs	2 25
	109	Studs and sleeve-links: of animal materials unspecified	3 75
	110	,, ,, ,, of bone or horn	1 50
	111	Buttons of bone or horn	0 60
	112	,, of mother-of-pearl, ivory or tortoise-shell	1 50
	113	Human hair, manufactured	6 00
	114	Travelling bags ("*carrieles*"), valises, shoe horns and "*resbaladores*"	0 75
	115	Portfolios, brief bags, cigar cases, card cases, tobacco pouches and purses: with or without ornaments or articles of any other material, n.o.s.	1 13
	116	Portfolios, brief bags, cigar cases, card cases, tobacco pouches and purses: with ornaments or articles of ivory, tortoise-shell, mother-of-pearl, silver or gold	2 25
	117	Wares of pure or mixed Castilian wax, n.o.s.	0 45
	118	Sword and other belts for men	0 75
	119	Girdles and belts for ladies	1 13
	120	Articles of all kinds, n.s., of mother-of-pearl, tortoise-shell or ivory	3 75
41	121	Articles of all kinds, n.s., of coral	9 00
198	122	Gut or sinew strings	1 50
42	123	Pure or mixed spermaceti	0 11
	124	Billiard skittles ("*fichas*"), dice and cups	1 13
	125	Covers for arms and apparatus	0 75
	126	Driving and riding whips, with or without handles of any material	1 13
	127	Articles of all kinds, n.o.s., of bone or horn	0 75
	128	Chess and other like games: of bone	1 13
	129	,, ,, ,, ,, of ivory or mother-of-pearl	2 25
	130	Tooth-picks and like articles of bone, horn or quill	0 75
	131	,, ,, ,, ,, of tortoise-shell or mother-of-pearl	1 88
	132	Cane, umbrella and sunshade handles of bone	1 50
	133	,, ,, ,, ,, of tortoise-shell, mother-of-pearl or ivory	3 75
	134	Measures for artisans	0 30
	135	Large and small combs of horn or bone	1 05
	136	,, ,, ,, of tortoise-shell or ivory	2 25
	137	Parchment and imitations thereof	0 38
	138	Feather dusters, with or without handles of any material	1 13
	139	Powder boxes, hair-pins, glove stretchers and other toilet articles	1 13
	140	Penholders and pencil-cases of bone	0 75
	141	,, ,, ,, of tortoise-shell, mother-of-pearl or ivory, without parts of gold or silver	3 75
	142	Hold-alls	0 75
	143	Cuffs, collars and all other unenumerated ornaments of fur or feathers	3 75
	144	Rosaries and crosses of bone or horn	0 75
	145	,, ,, of mother-of-pearl, tortoise-shell or ivory	1 88
7	146	Tallow, prepared	0 03
	147	Sheaths or scabbards of leather	0 75
	148	Portmanteaus and like travelling articles	0 75
	149	Wax candles	0 60
	150	Stearic and spermaceti candles	0 20
	151	Tallow candles of all kinds	0 06
	152	Visors	0 90
		SECTION 2.	
		Vegetable matter.	
		I.—Textile fibres.	
112	153	Cotton in the wool, unginned	0 15
43	154	,, ginned	0 19
	155	,, and yarn of cotton for machines, unwashed	Free.
44	156	,, cardel for industrial purposes	0 23
123	157	Hemp, jute, ramie, abaca and other vegetable fibres, n.o.s., raw or combed	0 23
	158	Oakum	Free.
123	159	Flax, raw	0 31
		II.—Fruits and seeds.	
		1.—Alimentary.	
	160	Olives, capers and gherkins	0 08
	161	Olives, stuffed	0 11
45	162	Caraway and green aniseed	0 08
	163	Almonds, hazel-nuts, walnuts, with or without shells, chestnuts and similar fruits	0 11
	164	Canary seed	0 15
	165	Rice and oats, unhulled	0 05
	166	Oats in the grain	Free.
	167	Cocoa in the bean	0 30
	168	Coffee in the bean or ground, and chicory	0 04
	169	Cinnamon of all kinds, including cassia	0 30
	170	Unhusked barley	0 04
	171	Pearled or husked barley	0 06
	172	Onions and garlic	0 01
	173	Beans	0 04
47	174	Fruits, fresh, in natural state	Free.
46	175	,, dried, n.o.s.	0 11
46	176	,, dried, such as raisins, prunes, dates, figs and other like	0 15
	177	Fruits preserved in any simple or compound liqueur	0 30
	178	,, in their juice or syrup	0 23
	179	,, candied	0 30
48	180	Fruits, pot herbs, vegetables and tubers, not otherwise mentioned, preserved	0 11
	181	Chick-peas and all other pulse	0 04
47	182	Vegetables, fresh, in natural state	0 03
	183	Indian corn (maize)	0 06
	184	Potatoes and similar tubers, fresh	0 0
	185	Pepper, aniseed, cloves and clove nibs and other like spices, n.o.s.	0 15
	186	Seeds and grain used as food, n.o.s.	0 04
	187	,, ,, industrial, n.o.s.	0 04
	188	Wheat and other like unenumerated cereals	0 03
	189	Vanilla	0 60
		2.—Medicinal.	
53	190	Roots, barks, flowers, herbs and leaves, raw or unprepared	0 15
49	191	Medicinal seeds and berries	0 23

SECTION 2.—Vegetable matter—continued.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
		3.—Live plants and seeds.	
	192	Live plants of all kinds	Free.
	193	Garden seeds of all kinds	,,
	194	Agricultural seeds, unspecified	,,
		III.—Miscellaneous vegetable materials.	
	195	Saffron in a dry state or preserved in oil	0 45
	196	Rattan for the manufacture of furniture	0 23
	197	Cane and bamboo, unmanufactured	0 23
	198	Teasels	Free.
	199	Caoutchouc and gutta-percha, crude, in slabs or rolls	0 75
50	200	Cork, unwrought, in slabs or articles, n.o.s.	0 08
51	201	Vegetable hair	0 04
	202	Indian corn (maize) or millet cobs	0 08
	203	Gum arabic	0 30
	204	Vegetable gums of all kinds, n.o.s.	0 30
	205	Incense, benzoin, myrrh and other fragrant gums	0 30
	206	Rushes and osiers, unmanufactured	0 23
52	207	Firewood	Free.
	208	Hops	0 04
	209	Natural moss and flowers	Free.
	210	Hay and fodder	0 02
	211	Yellow pitch	0 04
53	212	Industrial roots, barks, flowers, herbs and leaves, raw or prepared	0 15
	213	Tobacco, unmanufactured	3 00
	214	Tagua or corozo nuts	0 04
	215	Green or black tea of all kinds	0 45
		IV.—Miscellaneous vegetable products.	
		1.—Alimentary.	
	216	Olive oil	0 11
	217	Syrups and jellies of all kinds	0 15
	218	Common or refined sugar	0 04
	219	Sugar candy	0 38
	220	Coffee mixed with milk	0 30
54	221	Bonbons, jams and lozenges	0 38
	222	Chocolate, pure, in paste or in powder	0 38
	223	,, mixed with milk	0 30
	224	*Dulce* or *panela* (raw West Indian sugar)	0 03
	225	Feculæ of all kinds, prepared	0 08
55	226	Vermicelli, "*tallarines*," macaroni and other alimentary pastes	0 11
	227	Common ship and soda biscuits	0 15
56	228	Fine and other dry biscuits	0 15
	229	Wheat flour	0 01
	230	Corn (maize) flour or maizena; rice and potato flour; barley, oat and rye meal; sago, tapioca and the like	0 06
55	231	Lacteous flour, Mellin's food and the like	0 08
55	232	Malted flour, Horlick's and similar	0 11
57	233	Sugar-cane or fecula syrup	0 23
	234	Mustard in powder and seasoning powders of all kinds	0 15
	235	Prepared mustard	0 23
	236	Nutmegs	0 38
	237	Pies, puddings, rolls and cakes of all kinds	0 23
	238	Pearled sago	0 06
48	239	Truffles and mushrooms, preserved	0 19
		2.—Medicinal.	
58	240	Fixed vegetable oils, liquid or concrete, n.o.s.	0 11
	241	Camphor	0 30
	242	Aloes	0 30
59	243	Gums, resins and natural balsams, n.o.s.	0 60
		3.—Industrial.	
58	244	Cotton-seed oil of all kinds	0 11
58	245	Cocoa-nut and "*coyol*" oils	0 12
58	246	Fixed oils for industrial purposes, vegetable, liquid or concrete, n.o.s.	0 08
61	247	Essential oils of all kinds, liquid or solid	6 75
62	248	Turpentine oil or spirits	0 15
	249	Starch of all kinds	0 08
	250	Tar, vegetable	0 08
	251	Amber, crude	1 50
154	252	Indigo, logwood extract, and other vegetable colouring materials	0 15
63	253	Charcoal	Free.
64	254	Vegetable wax	0 75
65	255	Dextrine	0 15
59	256	Copal, dammar, sandarac, lac Senegal and tragacanth gums	0 23
	257	Sealing wax	0 23
66	258	Orchil	0 15
	259	Colophany	0 04
	260	Tagua wrought into unenumerated articles	0 38
67	261	Tannin	0 60
	262	Excelsior	Free.
		V.—Wood.	
	263	Logwood and dye-woods, even in powder	0 03
68	264	Wood in the rough, sawn or not, common or fine	0 04
68	265	Lumber, dovetailed or planed or not ....per 1,000 ft.	1 50
	266	Boxwood, unmanufactured	0 02
		VI.—Articles of vegetable materials.	
		1.—Wooden and divers wares.	
	267	Napkin rings	1 00
	268	Office requisites of all kinds	0 50
	269	Cisterns and tanks of wood, mounted or not	Free.
	270	Coffins, with or without ornaments	0 38
	271	Waiters, trays and like articles	0 60
	272	Buckets, baths, tubs, moulds and similar articles	0 19
	273	Barrels, puncheons, casks or hogsheads, hooped or in shooks	0 38
	274	Sash frames	0 23
	275	Walking sticks without swords	0 90
	276	,, with or without swords, and with handles of silver, ivory, mother-of-pearl or tortoise-shell	3 00
	277	Walking sticks with or without swords and with golden handles	4 50
	278	Trunks and boxes covered with cloth, leather or tin-plate	0 45
	279	Trunks and boxes not covered with any other material	0 38
	280	Cigar-holders and pipes	0 75
	281	Artificial arms, legs and other limbs	0 23
	282	Busts and lay figures	0 23
	283	Cases, large and small, put together or in staves	0 15
	284	Empty boxes for all purposes	0 38
199	285	Rich or fancy caskets or cases, empty, covered or not with other materials, for jewellery and other similar purposes	0 90
	286	Bobbins, shuttles and spools	0 15
	287	Floor brushes	0 15
	288	Spoons, knives and other similar salad sets	0 45
	289	Boot jacks	0 38
	290	Sleepers for railways and tramways	Free.
	291	Wooden boats fitted together or not, and parts thereof	,,
	292	Tarpaulins of oilcloth for machines	,,
	293	Squares, marking gauges, measures, plane stocks, jack and other planes, handles for saws and other tools for arts and trades	0 19
	294	Wooden pegs for shoemakers	0 23
	295	Statues, figures and statuettes	0 23
	296	Stirrups	0 23
199	297	Cases (sheaths)	0 38
	298	Clothes pins	0 23
	299	Cringles, pulley-blocks and sheaves	0 11
	300	Shapes of all kinds	0 02
	301	Musical instruments, such as violins, violoncellos, double basses, mandores, mandolines, flutes, guitars, clarionets, piccolos and other like instruments, with or without their boxes or cases	0 30
	302	Cages and traps	0 19
	303	Games of draughts, dominoes, chess and lotto, together with boards and counters for same, of wood	0 75
	304	Roulette, bagatelle and similar games	1 20
	305	Children's games and toys	0 23
	306	Pencils	0 45
	307	Boards for laundresses ("*lavanderos*")	0 23
	308	Cocks of all kinds, of vegetable material	0 23
	309	Wooden articles of all kinds, n.o.s.	0 23
	310	Broom handles, pointed or not	0 11
	311	Wooden hubs, rims and spokes for carriages	0 11
	312	Tooth-picks	0 30
	313	Combs	0 75
	314	Pill-tiles	0 23
	315	Telegraph and telephone posts, ties and uprights	Free.
	316	Umbrella and sunshade knobs and handles	0 75
	317	Oars	Free.
	318	Ice chests	0 23
	319	Rosaries	0 38
	320	Ice cream freezers and their accessories	0 23
	321	Billiard cues	1 10
	322	Wooden stoppers	0 08
	323	Easels of wood for photos and albums, covered with silk, ramie, corduroy or velvet	1 13
	324	Windows with or without panes	0 23
		2.—Various manufactures of vegetable materials.	
197	325	Fans of wood or other vegetable material, also of celluloid	0 60
197	326	Ornaments of all kinds, of celluloid and other materials	1 88
	327	Needles	0 90
	328	Jewellery of all kinds, such as rings, bracelets, ear-rings, chains, long chains, brooches and other similar articles	2 25
	329	Sandals of canvas with esparto or hempen soles	0 75
	330	Napkin rings and other domestic articles of caoutchouc, gutta-percha or other like products	1 50
	331	Ships' masts	Free.
	332	Saddle bows or saddle trees, even with parts of iron	0 23
	333	Articles of composition with wooden veneering in imitation of carved work	0 75
	334	Wooden wares with ornaments of silk tissue, leather or metal	1 13
206	335	Articles of straw, osier or cane, n.o.s	0 75
	336	,, of straw, osier or cane, combined with silk or metal parts	1 13
	337	Amber articles of all kinds	3 00
197	338	Articles of all kinds, n.o.s., of vegetable materials, celluloid or the like	1 88
	339	Office requisites of all kinds	1 50
	340	Walking sticks with or without swords and with handles of the same material, or of wood, bone or horn	1 50
	341	Walking sticks with or without swords and with handles of another material	3 00
	342	Billiard balls of vegetable materials	3 00
	343	Money-bags of all kinds	1 13
	344	Buttons of corozo or other vegetable materials	0 75
	345	Footwear of vegetable materials, including gaiters and leggings	1 13
	346	Footwear of rubber, such as top boots and water-proof boots	1 13
	347	Large and small baskets, hand-baskets, not lined with stuff	0 38
	348	Large and small baskets, hand-baskets, lined with silk	0 75
	349	Manufactures of rubber, n.s.m.	1 13
	350	Masks of rubber, gutta-percha and other like products	1 50
	351	,, of wood or other vegetable materials	0 23
	352	Cork articles of all kinds, n.o.s	0 08
	353	Articles of all kinds of cocoanut and *coyol*, unenumerated	1 88
	354	Machine belting and bands, of rubber	0 38
	355	Blinds of wood or esparto	0 23

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	356	Chinese slippers	1 80
	357	Straw envelopes for bottles	0 12
	358	Brooms, large and small	0 12
	359	Mats and matting of all kinds	0 23
	360	Flowers, mounted or not	1 50
	361	Hammocks, saddle bags and the like	0 38
	362	Syringes, and nipples for nursing bottles	0 75
	363	Toys and statues of all kinds, except those of rubber, gutta-percha or celluloid	0 75
	364	Tooth-picks	1 50
	365	Tool handles and sticks	0 19
	366	Frames, paintings, beadings and mouldings, gilt	0 75
	367	Straws for sipping refreshments	0 38
	368	Large and small combs, hairpins and similar articles.	1 20
	369	Oakum for paper-making	Free.
	370	Pipes and cigar holders	1 50
	371	Cork hats	1 50
	372	Pita hats	5 40
	373	Straw hats, untrimmed	1 80
	374	,, trimmed	2 70
	375	Cut tobacco for the pipe or cigarettes	4 00
	376	Cigars, cigarettes, plug tobacco and snuff	4 00
	377	Rags, remnants, cuttings, tow and waste of vegetable materials for the manufacture of paper	Free.
		VII.—Furniture.	
	378	Etageres and show cases ("*excaparates*")	0 30
	379	Screens of all kinds	0 30
	380	Chairs, rocking chairs, bedsteads, tent beds, cradles, benches, sofas, cupboards, chests of drawers, toilet stands, tables, sideboards, prie-dieu, desks, brackets, clothes racks ("*capoteras*"), washstands, with or without mirrors or glass	0 30
	381	Poles, rods, rings, loop-holders, knobs, buttons and other similar articles for curtains, hangings, doors, furniture, Venetian and other blinds	0 23
		SECTION 3.	
		Mineral matter.	
		1.—Metals.	
		1.—Gold, silver and platinum.	
69	382	Gold in the mass, in ingots or in powder	Free.
69	383	,, and platinum, hammered	15 00
69	384	Silver in the mass or in ingots	Free.
69	385	,, hammered	7 50
69	386	Platinum, purified, in the mass or powder	Free.
		2.—Manufactures of gold, silver and platinum.	
70	387	Thread, purl and other articles of drawn silver wire	7 50
70	388	,, purl and other articles of drawn gold or platinum wire	15 00
76	389	Gold or platinum jewellery, plain, set or not with imitation precious stones	18 00
76	390	Gold or platinum jewellery, set with brilliants and other precious stones	100 00
76	391	Silver jewellery, plain, set or not with imitation precious stones	9 00
76	392	Silver jewellery, set with precious stones	37 00
	393	Chalices of gold or silver for public worship	18 00
	394	Crucibles of platinum	Free.
	395	Monstrances of gold or silver	18 00
	396	Thimbles of gold or platinum	37 00
	397	,, of silver	7 50
71	398	Galloons and textures of silver, gilt or not	7 50
	399	Gold or platinum articles, n.o.s., except jewellery	37 00
	400	Silver articles, n.e.s., except jewellery	7 50
	401	Electro-plated articles, n.o.s	2 25
	402	Medals of gold or platinum	37 00
	403	,, of silver	7 50
	404	Legal gold or silver coins of any country	Free.
	405	Gold or silver patens for religious service	18 00
	406	,, or platinum pens	15 00
	407	Powder, liquid, and foil of gold or platinum for gilders and dentists	3 00
	408	Powder, liquid, and foil of silver, for silvering or for dentists	1 88
	409	Penholders and pencil cases of gold or platinum, even with parts of other materials	11 25
	410	Penholders, and pencil cases of silver, even with parts of other materials	6 00
212	411	Silver plate of all kinds for table use, toilet requisites and similar purposes	7 50
212	412	Electro-plated articles of all kinds for table use, toilet requisites and similar purposes	1 50
		3.—Copper and alloys of copper.	
72	413	Copper, brass, bronze and white metal, in ingots or grains	0 15
72	414	Copper, brass, bronze and white metal, in bars	0 15
73	415	,, brass, bronze and white metal, in plates or sheets	0 11
	416	,, ores in a crude state	Free.
	417	,, sheets for sheathing vessels	,,
		4.—Manufactures of copper and of copper alloys.	
	418	Needles, pins, hairpins, hooks, buckles and eyelets	0 90
74	419	Wire, covered or not with any material	0 20
74	420	,, covered with silk or wool	0 38
74	421	Insulated copper wire for electric light	Free.
	422	Latches, padlocks, hinges, knobs, handles, locks, screws, bolts, casters and similar articles for doors, windows and furniture	0 30
	423	Stencils for marking of any system, also labels or trade marks, open-worked or raised, for marking	0 30
76	424	Jewellery and all other similar articles in imitation of gold or silver, such as plated ware and the like	3 75
	425	Jewellery and all other similar articles, set or not with stones	1 13
	426	Rings of all kinds, with or without chains	0 60
	427	Articles n.o.s., gilt or silvered	1 50
	428	,, n.o.s., neither gilt nor silvered	0 75
	429	Office requisites such as brass hooks and eyes and other like	0 30
	430	Balances and weights	0 38
	431	Trays, waiters, liqueur sets, casters, napkin rings, knife and fork rests, sugar basins, dishes, jugs and other articles for table service	0 60
	432	Buttons for trousers, vests or waistcoats, and military buttons	0 75
	433	Spangles, setoffs, tinsel, bullion, thread and purl, gilt or silvered	1 50
	434	Neither gilt nor silvered	0 75
	435	Chains and curb chains	0 60
	436	Drums, cymbals and other musical instruments	0 15
	437	Boxes and chests	0 60
	438	Boilers, saucepans, kettles, buckets, baths, pans, cruet stands, funnels, cuspidors, tanks, lamps, frying pans and other household or kitchen articles	0 23
	439	Bells, hawk bells and call bells	0 38
	440	Candelabrums for churches	0 11
	441	Nails, screws, brads, rivets and washers	0 15
	442	Spoons and forks, of spelter and the like	0 45
	443	Thimbles	0 60
	444	Squares, compasses and all other instruments for arts and trades, including measures	0 30
77	445	Enamel and Dutch metal	1 13
	446	Spurs, stirrups, bits and currycombs	0 38
	447	Chiselled or cast statues, figures, and similar articles	0 38
210	448	Fringes, cords, frogs, laces, tassels, ornaments and other trimmings, gilt or silvered	2 25
210	449	Fringes, cords, frogs, laces, tassels, ornaments and other trimmings neither gilt nor silvered	1 50
	450	Flutes of metal	0 15
75	451	Galloons and tissues of common metal, neither gilt nor silvered	1 50
75	452	Galloons and tissues of common metal, gilt or silvered	2 25
	453	Assay-balances with their weights	0 60
	454	Musical instruments	0 15
	455	Cages, mouse and other traps	0 53
	456	Basins, jars, powder boxes and other toilet requisites, inkstands, medallions, card trays, flower stands, vases and other ornamental or fancy articles, even with parts of faience or glass	0 75
	457	Lamps of brass, neither gilt nor silvered	0 75
	458	,, ,, gilt, silvered or nickelled	1 50
	459	Pencil cases and penholders	1 50
	460	Cocks of all kinds, including those for conduits	0 38
	461	Medals and crosses	0 60
	462	Mouldings, frames and ornaments	0 60
	463	Furniture of brass or bronze, even with marble or mirrors	0 23
78	464	Bronzing powder, leaf and liquid	0 75
	465	Powder for cleaning plate and jewellery	0 30
	466	Purses and card-cases	0 75
	467	Wire gauze	0 38
	468	Corkscrews	0 30
	469	Pipes of copper, brass or white metal	0 11
	470	Brass solder	0 04
		5.—Tin, lead and zinc.	
	471	Tin in bars or grains ("*greña*")	0 03
79	472	Ingots of lead and antimony alloys for making printing type	Free
	473	Tin, lead and zinc ores not purified	,,
	474	Lead, wrought or not	Prohibited.
	475	Zinc in ingots or rolled	0 08
		6.—Manufactures of tin, lead or zinc.	
	476	Ornaments and mouldings for buildings, gardens and other purposes	0 30
	477	Alphabets for marking	0 23
	478	Buttons	0 45
	479	Trays, waiters, casters, napkin rings and other articles for table or kitchen use	0 30
	480	Jewellery of all kinds	0 75
	481	Candlesticks and the like	0 23
	482	Lead pipes and accessories thereof	Free.
	483	Bottle caps	0 23
	484	Spoons and forks	0 45
	485	Chiselled or cast statues, figures and similar articles	0 15
	486	Cases for assays with the blow pipes	Free.
	487	Buckles of all kinds	0 38
	488	Toys	0 23
	489	Pencil cases, penholders and other office requisites	0 75
80	490	Articles n.o.s.	0 45
	491	Knobs and handles, hooks and curtain rests	0 30
	492	Sheets of tin	0 11
	493	Rice powder-boxes, vases, jugs and similar articles for toilet or washstands	0 75
	494	Lead or tin solder	0 11
	495	Sieves and riddles	0 23
	496	Rolled zinc	0 10
		7.—Iron and steel.	
	496a	Iron ore	Free.
		8.—Industrial and building materials.	
84	497	Steel and iron, in ingots, bars, or plates	0 03
81	498	Wire, galvanized or not, up to 3 millimetres in diameter	0 11
81	499	Steel or iron wire of all kinds, exceeding 3 millimetres in diameter	Free.
82	500	Barbed fence wire	0 02
	501	Sledge and other hammers	Free.
	502	Ploughs, harrows and rakes for agriculture	,,
	503	Galvanized washers and rivets for iron roofing	0 04
83	504	Iron hoops, including rivets and wire with hooks for baling	Free.

SECTION 3.—Mineral matter—continued.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	505	Iron balconies for buildings and the like	0 02
	506	,, bars, round or octagonal, with sharpened point	0 06
	507	Miners' bars	Free.
	508	Iron casks, puncheons and hogsheads	0 08
	509	Hinges, butts, door-knockers, sash-bolts, padlocks, fasteners, locks, knobs, handles and other articles for furniture, doors, windows and like purposes	0 18
	510	Ridgings of galvanized iron	0 04
	511	Gutters of galvanized iron for buildings	0 04
	512	Iron pipes, including cocks and faucets	0 01
	513	Wire nails, including tacks, having from ⅜ to 9 inches in length	0 20
	514	Iron nails, square, having from 5 to 12 ins. in length	0 20
	515	Common tyre nails of the ordinary sizes	0 20
	516	Nails of all kinds, unenumerated	0 04
86	517	Public buildings of iron, put together or not, and their parts	Free.
86	518	Private buildings of iron, and their parts, such as girders, &c.	0 02
	519	Vessels of iron or steel, put together or not, and their accessories	Free.
82	520	Hooks for wire fencing	0 02
84	521	Iron and steel in ingots, filings or waste	Free.
	522	Tinplates	0 08
	523	Agricultural implements, such as mattocks, "*macanas*," "*cobas*," "*cobines*," axes, shovels, &c., n.o.s.	0 04
	524	Tyres for cars and carts	0 02
	525	Machetes for agriculture	Free.
	526	Mouldings and ornaments, painted or enamelled or not	0 23
	527	Springs for carriages, bedsteads, seats and the like	0 08
	528	Bolts	0 04
86	529	Iron columns for public buildings or the like	Free.
	530	Sheet iron exclusively intended for the manufacture of cisterns	0 04
	531	Iron props for fences	Free.
	532	,, posts and crosspieces for electric cables	,,
	533	Rivets and washers	0 04
	534	Iron or steel rails and the like for agricultural railways	Free.
85	535	Hoop iron and iron hoops	0 03
	536	Tacks and screws, also wire nails under ⅜ of an inch and those over 9 inches	0 04
	537	Roofs of galvanized iron	0 04
	538	Roofing tiles of iron	0 04
	539	Iron wire netting exclusively intended for agricultural purposes, wire being of a diameter exceeding 3 millimetres, or of a less diameter if required for sieve-making	Free.
	540	Wire netting, up to 3 millimetres in diameter	0 23
	541	Screws of iron for roofing	0 04
	542	Rope tighteners of iron for vessels	Free.

9.—Manufactures of iron or steel.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	543	Needles, sewing	1 10
	544	,, large, for bale or bag sewing	0 75
	545	,, knitting	0 45
81	546	Iron or steel wire covered with cotton, linen, wool, silk or paper	0 15
	547	Awls, tweezers, hatchets, gimlets, bit braces, broaches, burins, compasses, planes and plane irons, large and small jointers, "*diablitos*," masons' trowels, screw-drivers, wrenches, squares, carpenters' chisels, axes, files, hammers, pickaxes, pincers, adzes, tongs, anvils, ice scrapers, and all other instruments for arts and trades	0 15
	548	Pins and hairpins	0 45
	549	Water cisterns and tanks	0 04
	550	Currycombs	0 19
	551	Anchors for boats	Free.
	552	Key-rings, with or without chains	0 38
	553	Fish-hooks	0 20
	554	Rings	0 15
	555	Glazed or enamelled ware	0 15
	556	Office requisites, such as paper weights, erasers, files, paper knives, even self-acting	0 15
	557	Unenumerated articles of nickelled, silvered or gilt iron	0 20
	558	Scales and accessories thereof	0 23
	559	Pails, baths and cans	0 08
	560	Trays and waiters, painted, lacquered or varnished	0 30
	561	Curb-chains, bits, large and small, spurs and stirrups	0 23
	562	Trunks	0 30
	563	Jewellery of all kinds	0 75
	564	Hub rims ("*bocinas*")	0 04
	565	Buttons and their rivets and accessories, including those for footwear	0 30
	566	Arm-chairs, couches, chairs, washstands, tables and furniture, n.o.s., with or without bronze or brass ornaments	0 10
	567	Cables and moorings	0 04
	568	Iron or steel cables for ships	Free.
87	569	Strong chains for machinery, carts and similar purposes	0 04
87	570	Iron chains for ships	Free.
	571	Light chains for horses, dogs and the like	0 08
	572	Surveyors' chains, galvanized or not	0 38
	573	Chests or safes	0 09
	574	Boxes or caddies for any purpose and cash-registering machines, even with wooden parts	0 38
	575	Boilers, saucepans, cauldrons and all other articles for household or kitchen use, n.o.s	0 03
	576	Bedsteads, cradles and cots, with or without bronzed or brass ornaments, including wire mattresses	0 11
	577	With uprights, heads or ornaments, bronzed or of brass, including wire mattresses	0 19
	578	Church bells	0 04
	579	Bells for other purposes	0 15
	580	Candelabrums for churches	0 08
	581	Candlesticks and similar articles	0 20
	582	Nut-crackers, tin-openers, lemon squeezers, knife sharpeners and knife rests	0 15
	583	Sieves, screens and "*zarandas*"	0 20
	584	Kitchen ranges, ovens, furnaces and the like and their accessories	0 08
	585	Animals' collars	0 08
	586	Clasps, buckles and hooks, for trousers	0 15
	587	Iron crucibles	Free.
	588	Table spoons, ladles, knives and forks with handles of any material, n. s. m.	0 38
	589	Thimbles	0 30
	590	Axles for carriages and carts	0 04
	591	Tinder-box steel and tinder	0 30
	592	Statues, figures and all other unenumerated manufactures of cast-iron	0 08
	593	Spectacle and other cases	0 08
	594	Spatulas for pharmacies	0 38
	595	Hooks or pegs for clothes racks, cupboards and the like	0 23
	596	Iron shackles ("*grilletes*") for vessels	Free.
	597	Buckles for harness and other similar purposes, covered or not with stuff or leather	0 15
	598	Polished buckles for shoes, belts, clothing and the like, covered or not with stuff or leather, with or without tongues	0 38
	599	Shoe makers' lasts and parts thereof	0 04
	600	Cages, mouse and other traps	0 20
	601	Toys of tin plate	0 23
	602	Cocks, n.o.s.	0 15
	603	Iron fittings or hinges for helms	Free.
	604	Measures	0 30
	605	Small mills ("*molinillos*"), pulleys and sheaves	0 08
	606	Meat, coffee and ice mills	0 15
	607	Mortars of metal, not specified	0 08
	608	Razors and shaving apparatus	0 75
	609	Eyelets and hooks for boots and shoes	0 23
	610	"*Panas*," washbasins and "*huacales*"	0 20
	611	Skates	0 38
	612	Combs, curling irons and other toilet requisites	1 20
	613	Sadirons of all kinds	0 15
	614	Plates, jugs, coffee-pots and all other tinplate articles for domestic use	0 15
	615	Pens	1 10
	616	Copying presses	0 08
	617	Steelyards and accessories thereof	0 20
	618	Punches, corkscrews and nail-pullers	0 15
	619	Pincers and other implements for straightening or gripping	0 15
	620	Table forks and knives, electro-plated or with handles of ivory, tortoise-shell, or mother-of-pearl	0 75
	621	Shears, tinplate cutting	0 45
	622	Scissors for tailors, dress makers and hair dressers, including clippers	0 75
88	623	Ribs and whalebones for corsets, bustles, crinolines and similar articles, covered or not with stuff or skin	0 75

10.—Other metals.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	624	Aluminium in bars, sheets, wire and powder	0 38
	625	Manufactures of aluminium of all kinds, n. s. m.	1 50
	626	Antimony or regulus of antimony	0 08
	627	Metallic arsenic	0 20
213	628	Mercury for mining purposes only	Free.
	629	,, for pharmaceutical purposes	0 75
	630	Cadmium	0 20
	631	Calcium	0 75
	632	Magnesium	0 20
	633	Nickel	0 38
	634	Manufactures of nickel of all kinds	0 53
	635	Potassium	0 75
	636	Sodium	0 75
	637	All other metals, unenumerated	0 75

II.—Stones and earths.

1.—In a natural state.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	638	Alabaster, marble, porphyry, jasper, granite and similar stones in the rough	0 02
	639	Alabaster, marble, porphyry, jasper, granite, and similar stones wrought into polished slabs or tiles, or in powder	0 03
	640	Amianthus or asbestos for steam engines, in fibres or powder	Free.
90	641	Clay and coarse or fine sand	,,
91	642	Jet, crude	0 75
92	643	Flowers of sulphur or sulphur in sticks	0 05
93	644	Lime and limestones for building purposes	0 04
93	645	Carbonate of lime, whiting or common lime	0 11
	646	Roman or Portland cement	0 01
95	647	Colours in powder, such as ochres and other, in natural state	0 04
93	648	Chalk, powdered or prepared	0 11
	649	,, for tailors, billiard cues and schools	0 05
89	650	Emery of all kinds, in powder or grains	0 09
94	651	Fluorspar	0 08
	652	Stone filters for water, including basins	Free.
	655	Coal	,,
	654	Grindstones in a raw state	,,
	655	Peroxyde of magnesium	0 04
	656	Stones, oil	0 06
	657	Precious stones, of all kinds, rough or cut	75 00
	658	Flint stones or silex	0 15
	659	Lithographic stones	0 04
	660	Pumice stones and unwrought lava	0 03
	661	Grindstones or whetstones	0 03
	662	Slates, rough, in sheets, tiles and slabs	0 04

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog P. C.
95	663	Plumbago, graphite, and pencil leads of all kinds	0 15
96	664	Talc, crude	0 02
	665	Fire clay, rotten stone and tripoli	Free.
	666	All other stones, unenumerated	0 03
	667	All other earths, unenumerated	0 02
	668	All other mineral substances, unenumerated	0 04
	669	Plaster, unwrought, and stucco	0 03
		2.—Products.	
97	670	Mineral oil, impure	0 05
98	671	Mineral oil, refined, or petrolem of all kinds†	0 10
	ex 671	Naphtha	Free.
102	672	Coal tar	0 04
103	673	Asphalt	Free.
100	674	Pure ceresine	0 08
	675	Coke	Free.
99	676	Gasoline and benzine	0 08
101	677	Crude paraffin	0 08
	678	Mineral polishing paste	0 23
104	679	Vaseline, plain	0 23
		3.—Stone or earthen manufactures.	
	680	Bricks of crude clay ... 1,000	3 75
105	681	Paving stones and stone blocks	Free.
	682	Carved work, n.o.s., of alabaster, marble, porphyry, jasper, granite and similar stones, weighing gross less than 3 kilogs.	0 05
	683	Weighing gross more than 3 kilogs., but less than 100 kilogs.	0 03
	684	Weighing gross more than 100 kilogs.	0 02
	686	Articles of lava, n.o.s.	0 04
	687	,, of agate	1 50
	688	,, of meerschaum	3 00
	689	,, of plaster or stucco, n.o.s.	0 23
	690	Manufactures of jet, of all kinds	2 25
	691	Crockery and other articles of glazed earthenware	0 04
	692	Pottery of earthenware or terra-cotta	0 06
	693	Marbles of slate or marble	0 08
	694	Clay crucibles	0 38
	695	Chalk, drawing	Free.
107	696	Bricks and roofing tiles of common clay	0 01
	697	,, and roofing tiles of cement	0 02
	698	Bathbricks and knife powder	0 02
	699	Fire bricks	Free.
	700	Emery cloth and paper	0 08
108	701	Mosaic of artificial paving stone	0 02
	702	Paraffin candles	0 11
	703	,, ornaments and articles, n.o.s.	0 19
	704	Tobacco pipes and cigar holders of clay and plaster	0 38
	705	Slates in polished sheets for billiard tables and other purposes	0 08
	706	Slates, roofing	Free.
	707	,, large and small, for schools	,,
	708	Talc manufactures of all kinds	0 04
	709	Models and other like art objects of plaster for use as models	0 11
		4.—Crystal, glass, faïence and china wares.	
	710	Glass beads of all kinds, n.o.s.	1 05
	711	Adornments of all kinds and jewellery, n.o.s., including artificial stones	1 50
	712	Insulators	0 11
	713	Mortars	0 11
	714	Chandeliers, candelabra and detached parts thereof	0 30
	715	Office requisites of all kinds	0 15
	716	Articles of faïence for table service	0 08
	717	,, of china and its imitations for table service	0 30
	718	,, of crystal or glass for table or pantry use, including cruet stands and other requisites, with or without wooden parts	0 15
	719	Articles of faïence, n.o.s.	0 15
	720	,, of china and its imitations, n.o.s.	0 25
	721	,, of crystal or glass, n.o.s.	0 25
106	722	Ceramic paving slabs and tiles	0 02
	723	Marbles of faïence, for children	0 04
	724	,, of crystal or glass, for children	0 04
	725	Balls, globes, fruits and other ornamental articles	0 38
109	726	Common empty bottles, decanters, jars and flasks, with or without envelope of another material	0 03
	727	Shirt studs in sets and sleeve links	0 90
	728	Buttons, common	0 38
	729	Tulips ("*briserus*") and urns of all kinds	0 23
	730	Empty cases of all kinds, trimmed or not with silk, leather or metal	0 30
	731	Candlesticks of glass or faïence	0 01
	732	,, of porcelain and imitations thereof	0 23
	733	Pipes and tubes for the conduct of water and for other like purposes	0 01
	734	Table centres, figures of glass or porcelain and its imitations and all ornamental articles for parlour or toilet, even with metal fittings	0 30
	735	Funeral wreaths	0 40
110	736	Crystal and glass in slaty or coloured sheets, plain or figured	0 08
110	737	Crystal and glass in smooth sheets, clear and plain	0 04
	738	Beads imitating gold or pearls	0 60
	739	Teeth and eyes	2 00
	740	Funnels, measures, test glasses, syringes, drop-counters and other pharmaceutical articles	0 23
	741	Cuspidors, water jugs, pitchers and other wash-stand requisites, chamber pots and other unenumerated domestic articles, of faïence	0 04
	742	Of china or imitations thereof	0 08
	743	Mirrors, with or without frames	0 23
	744	Statues or figures of china or imitations thereof	0 30
	745	Figures of common faïence for ornamenting rooms	0 15
	746	Artificial flowers of crystal or porcelain	0 38
	747	Flower-pots and cruets, even with metal ornaments	0 30
	748	Globes, shades, screens and reflectors for lamps	0 19
	749	Toys, n.o.s., of faïence or glass of any kind	0 23
	750	Of china or imitations thereof	0 23
	751	Lamps of crystal, glass or porcelain	0 23
	752	Lenses	2 25
	753	Flower-vases and urns for gardens	0 04
	754	Knobs for doors, windows and furniture	0 04
	755	Tobacco pipes	0 38
	756	Rosaries and crosses	0 30
	757	Lamp chimneys	0 15
111	758	Watch-glasses	0 23
111	759	Spectacle glasses	0 38

† Per gallon.

SECTION 4.

Tissues and articles made therewith.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
112		I.—Cotton.	
		1.—Yarn.	
113	760	Ornamental cord of all kinds	1 13
	761	Rope, cables and cordage	0 53
114	762	Binding twine	Free.
	763	Sewing, knitting or embroidering thread	0 45
	764	Thread in skeins, raw, bleached or coloured	0 17
115	765	Wicks, spun	0 30
		2.—Tissues.	
	766	Trimmings of lace or crochet for ladies' underwear and other purposes	1 88
	767	Ornaments of cotton with admixture of wool, ramie or silk or metal threads	2 25
	768	Without admixture of wool, ramie or silk, or of metal threads	1 50
	769	Diaper, damask and all other kinds of similar tissues for napkins, tablecloths and other uses	0 50
116	770	"*Bandana*," plain, figured or with flowers of any colour	0 60
117	771	Scarfs ("*bandas*") plain, figured or embroidered	0 90
117	772	Scarfs ("*bandas*"), plain, figured, or embroidered, with ornaments of wool, ramie or silk	1 13
116	773	"*Bogotana*," "*estribilla*," Irish cloth, "*coquillo*," madapolam, "*setin*," imperial, croydon and all other similar tissues, bleached	0 38
116	774	"*Bogotana*," "*estribilla*," Irish cloth, "*coquillo*," madapolam, "*setin*," imperial, croydon and all other similar tissues, bleached, with stripes or checks coloured in the tissue	0 45
	775	"*Brillantinas*," white or coloured, or piqué, for ladies	0 75
	776	Cambric and all similar tissues, n.o.s., for dress linings	0 75
	777	Canvas	0 38
	778	Stout cloth ("*casicueros*") or cotton velvet, for men's clothing	0 60
	779	White cretonne ("*crea*"). Chinese "*manta*" and sheeting	0 45
	780	Damask, unenumerated, for curtains and other purposes	0 60
	781	Drills of all kinds, n.o.s.	0 45
	782	Lace, common, and lace collars	1 88
	783	,, combined with glass bugles, lenses or beads, with ribbons, or interwoven with metal threads	3 00
116	784	Gauze or muslins in plain stamped tissues	0 75
116	785	,, plain, white, and plain lawn	0 75
116	786	*Gasa zaraza* in plain or figured tissue	0 56
	787	Fancy tissues of gauze or transparent muslin, figured, crisped, unravelled, figured, dotted, whether stamped or not, for dresses	0 90
	788	Fancy tissues of gauze or transparent muslin, figured, crisped, unravelled, figured, dotted, whether stamped or not, for dresses, with flowers, dots, stripes, checks or ornaments of wool, ramie or silk	1 50
	789	Fancy tissues of Hollands, chintz or "*gasa zaraza*," such as percale, crepon and other fancy stuffs, crisped, unravelled, figured, dotted, whether stamped or not, for dresses	0 75
	790	Fancy tissues of Hollands, chintz or "*gasa zaraza*," such as percale, crepon and other fancy stuffs, crisped, unravelled, figured, dotted, whether stamped or not, for dresses, with woollen, ramie or silk ornaments	1 50
	791	Fancy tissues, imitating wool or merinos	0 90
	792	Fancy tissues, imitating wool or merinos, with woollen, ramie or silk ornaments	1 53
	793	Serged or figured tissues for men's shirts, with stripes, checks or designs coloured in the tissue	0 53
	794	Tissues in the piece for blankets and all other plushy tissues for similar purposes	0 38
	795	Gingham or zephyr for dresses	0 56
	796	,, or zephyr, common, for men's shirts	0 45
116	797	Hollands, white or coloured, plain, including "Victoria" and other like	0 60
	798	"*Jergon*" or coarse packing cloth of all kinds	0 23
	799	"*Lanilla*" or flannel for shirts	0 53
	800	"*Lanilla*" or flannel for shirts, with woollen, ramie or silk stripes	0 75
	801	Sailcloth, canvas for cots or other purposes	0 38
	802	"*Manta*," plain, unbleached	0 23

SECTION 4.—Tissues and articles made therewith—continued.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	803	"*Manta*," plain, unbleached, with stripes or checks coloured in the tissue	0 30
	804	"*Manta-dril*," unbleached or coloured	0 30
	805	"*Manta-dril*," bleached	0 38
	806	"*Monta-lona*" or "*lonilla*," unbleached or coloured.	0 38
	807	"*Monta-lona*," or "*lonilla*," bleached or coloured, with or without coloured designs, and American "*macana*"	0 38
	808	Velveteen or cotton velvet	1 50
	809	"*Panillas*," "*casimetes*," or their imitations of cassimere, for men's clothing	0 45
	810	Piqué for waistcoats	1 13
	811	Piqué for waistcoats, with stripes, checks or flowers of wool, ramie or silk	1 88
	812	Poplin with stripes, checks or flowers of wool, ramie or silk	1 50
	813	Guipure, for lambrequins and curtains, lace-like, with figures or flowers of wool, ramie or silk	2 25
	814	Guipure, for lambrequins and curtains, lace-like	1 50
	815	,, tulle and similar tissues, plain or with dots and stripes	1 50
	816	Guipure, tulle and similar tissues, figured, or with woollen, ramie or silk ornaments or flowers	2 25
	817	Satins, sateens and all other like tissues for ladies	0 75
	818	"*Sandalo*" or any other similar tissue for lining	0 60
	819	Serge and lustring	0 75
	820	Tarlatan	1 50
	821	Tarlatan, gauze, and other tissues, embroidered or ornamented with lenses or beads, and tissues interwoven with metal threads, n.o.s.	2 25
	822	Ticking for mattresses, hammocks, furniture covers and similar purposes	0 53
	823	Sized cloth or Argentine gauze for altar trimming and other similar purposes	1 13
	824	Prints ("*zarazas*") of plain tissue	0 56
		3.—Made-up goods.	
	825	Cotton fans with ribs of bone, horn, tortoise-shell, mother-of-pearl, ivory, or celluloid	1 50
	826	Cotton fans with ribs of any unenumerated material	3 00
	827	Cloaks	1 50
	828	,, with flowers, stripes, checks or figures of wool, ramie or silk	2 25
118	829	Carpets, rugs, stuffs for slippers, for covering ladies' saddles, for furniture and other similar purposes	0 75
	830	Saddle bags and other like articles	0 75
	831	Antimacassars of all kinds	1 50
	832	Flags	0 75
117	833	Berets, bonnets and caps, plain or embroidered	1 50
117	834	Berets, bonnets and caps, plain or embroidered with ornaments of wool, ramie or silk	2 25
	835	Travelling and game bags, and like articles	0 75
120	836	Men's shirts, plain, figured or embroidered	0 90
	837	Men's shirts, with linen collars, cuffs and fronts	1 13
	838	Men's shirts and women's chemises, with fronts, collars or cuffs of wool, silk or ramie	2 25
	839	Men's shirts and women's chemises, with stripes of wool, silk or ramie	2 25
	840	Chemises, petticoats and all other unenumerated underwear for ladies, without trimmings, lace or insertions	0 90
	841	With trimmings, lace or insertions	1 13
120, 120	842	Undershirts, drawers and all other unenumerated underwear for men	0 75
	843	Table-covers of all kinds, and mats for lamps, flower stands and other like articles	0 75
	844	With ornaments of wool, ramie or silk	1 13
	845	Girths and surcingles	0 75
	846	Elastic tapes and cords for any use	0 98
	847	Tapes and cords for wearing apparel and footwear	0 90
	848	Narrow tapes; shoe, belt, garter or other like ribbons	0 53
	849	Fancy ribbons for trimmings or other like purposes; bows and flowers having the same application	1 88
	850	Corduroy or velvet	1 88
	851	Bedcovers, ponchos and "*perrajes*"	0 60
	852	Counterpanes of all kinds and of any tissue, quilted	0 60
	853	Scarfs, plain, figured or embroidered	1 50
118, 210	854	Cords, tassels, ribbons and fringes for curtains and the like, with or without core of other materials	1 13
	855	Corsets and belts made-up or cut out	1 50
	856	,, and belts made-up or cut out, with silk ornaments	1 88
	857	Curtains, hangings and mosquito-nets of gauze, tulle or guipure	1 50
	858	With woollen, ramie or silk ornaments	2 25
	859	Curtains and hangings of damask and other unenumerated tissues	1 13
	860	Curtains, hangings and other unenumerated tissues, with woollen, ramie or silk ornaments	1 88
	861	Collars, shirt-fronts and cuffs, plain, figured or embroidered, for men or women	0 90
	862	Elastic, boot and shoe	0 53
126	863	Stockings and socks for men, women and children	0 90
126	864	,, and socks for men, women and children, with woollen, ramie or silk figures, stripes or ornaments	1 13
	865	Belts, suspenders and garters, with or without their accessories	1 13
	866	Artificial flowers and leaves, garlands or wreaths, mounted or not	1 88
200	867	Hat crowns	0 60
	868	Coarse blankets ("*frazadas*")	0 45
	869	Pillow cases or slips, plain, figured or embroidered	1 13
	870	Covers for any purpose	0 75
210	871	Galloons and all other unenumerated articles of trimmings	1 88
	872	Gloves, plain or embroidered	2 25
	873	,, plain or embroidered, with woollen, ramie or silk ornaments	3 00
	874	Hammocks	0 75
	875	Tablecloths and napkins of all kinds	0 90
	876	Mantles, veils, shawls and similar netted and lace-like articles, with woollen, ramie or silk ornaments, fringes or flowers	3 00
	877	Without ornaments	2 25
	878	Cotton wicks for lamps and tinder boxes	0 60
	879	Measures for tailors	0 38
	880	Towels and bath wraps of plushy tissue	0 60
	881	Kerchiefs, fichus, necklets, pelerines and similar articles; with woollen, ramie or silk ornaments	2 25
	883	Kerchiefs, fichus, necklets, pelerines and similar articles; without ornaments	1 50
	884	Handkerchiefs of all kinds	0 75
	885	With initials or embroideries, or with woollen, ramie or silk ornaments	1 13
	886	Umbrellas and sunshades, unornamented	0 60
	887	Scarfs ("*rebozos*"), plain	0 60
	888	Scarfs with cotton, woollen or silk fringes	1 13
	889	Reins, bridles, nets and like articles	0 75
	890	Sheets, plain, ornamented or embroidered	0 90
	891	Travelling bags or valises	0 75
	892	Bags	0 38
	893	Vests, waistcoats, trousers and all other unenumerated wearing apparel for men, of stout cloth or cotton velvet	0 68
	894	Of any kind of drill	0 90
	895	Of "*mantadril*," unbleached or coloured	0 30
	896	Of "*mantadril*," bleached	0 56
	897	Of "*mantalona*" or "*lonilla*," unbleached or coloured	0 56
	898	Of "*mantalona*," bleached	0 68
	899	Of "*panilla*," casinet, or imitations of cassimere	0 90
	900	Of piqué	1 69
	901	Of piqué, with woollen, ramie or silk stripes, flowers or ornaments	2 71
	902	Coverlets of netted tissue or crochet	1 50
	903	,, of netted tissue or crochet of damask and other unenumerated tissues	0 75
	904	Sunshades with trimmings of cotton, wool, ramie or silk	0 90
	905	Lamp shades, mounted on wire frame, without silk or ramie ornaments	1 13
	906	Elastic suspenders, garters and belts, with or without their accessories	1 50
121	907	Bands and insertions, embroidered	3 00
121	908	Embroidered with wool or silk	3 75
	909	Clothing, ready-made or in patterns, as well as all other unenumerated ready-made wearing apparel for ladies and children, of the tissues mentioned in No. 774	0 68
	910	Of the tissues mentioned in No. 774, ornamented with embroidered bands, wool or silk	1 00
	911	Of the tissues mentioned in No. 789	1 13
	912	Of the tissues mentioned in No. 789, ornamented with embroidered bands, wool, ramie or silk	1 69
	913	Of the tissues mentioned in Nos. 784, 785 and 800	1 35
	914	Of the tissues mentioned in Nos. 784, 785 and 800, ornamented with embroidered bands, wool, ramie or silk	1 80
	915	Of the tissue mentioned in No. 786	0 90
	916	Of the tissue mentioned in No. 786, ornamented with embroidered bands, wool, ramie or silk	1 35
	917	Of the tissues mentioned in No. 787	1 69
	918	Of the tissues mentioned in No 787, ornamented with embroidered bands, wool, ramie or silk	2 25
	919	Of the tissues mentioned in Nos. 788 and 812	2 93
	920	Of the tissues mentioned in Nos. 775 and 817	1 13
	921	Of the tissues mentioned in Nos. 775 and 817, ornamented with embroidered bands, wool or silk	1 50
	922	Of the tissues mentioned in Nos. 790 and 792	2 25
	923	Of the tissues mentioned in Nos. 791, 795 and 797	0 90
	924	Of the tissues mentioned in Nos. 791, 795 and 797, ornamented with embroidered bands, wool or silk	1 35
	925	Of the tissues mentioned in No. 815	2 25
	926	Of the tissues mentioned in No. 815, ornamented with embroidered bands, wool or silk	3 00
	927	Plaits, chenille and similar articles for clothes or shoes	0 90
	928	Narrow braids of all kinds	0 75
123	929	Shoes for men, women and children, slippers and foot-wear of all kinds, made-up or cut out	1 35
		II.—Flax, hemp and other fibres.	
		1.—Yarn.	
	930	Cables and rigging	0 27
	931	,, and rigging of aloe, agave, sizal and other vegetable fibres	0 19
	932	Hemp, raw, or in skeins	0 27
	933	Rigging of hemp	0 27
	934	Rope and all articles of cordage or netted fabric	0 50
	935	Twisted cord for sewing sacks or other purpose	0 35
	936	Sewing, embroidering, weaving and shoe-stitching thread	0 68
	937	Linen yarn, raw	0 38
	938	"*Madejón para rebozos*"	0 23
		2.—Tissues.	
	930	Diaper, damask and similar tissues	0 75
	940	Brabant cloth ("*bramantes*") of all kinds	0 11
116	941	Brittany cloth, Irish cloth, "*estopilla*" and similar tissues, white, printed or coloured	1 13
	942	"*Coiray*," "*côleta*," Dutch cloth, and all other similar tissues, unbleached or coloured	0 60
	943	White "*crea*" or sheetings	0 68

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	944	Osnaburgs ("*crehuela*") "*brin*," and all other tissues of hemp for men's wear, unbleached or bleached	0 45
	945	Drills, plain or diagonal, unbleached or bleached, with or without designs, of linen	0 75
	946	Oilcloth, packing	0 08
	947	Floor tissues, of natural colour, or dyed, and manufactures for the same purpose	0 11
	948	Fancy tissues, plain or figured, white, coloured or printed, of ganze, muslin, batiste and other similar tissues, pressed, crisped or unravelled	1 13
116	949	Fancy tissues, plain or figured, white, coloured or printed of gauze, muslin, batiste, and other similar tissues, pressed, crisped or unravelled, with woollen, ramie or silk stripes, checks or flowers	1 88
116	950	Batiste, plain or figured, white, coloured or printed	1 13
	951	Common sail cloth	0 60
	952	"*Manta-lona*," unbleached or bleached, with or without designs	0 75
	953	Piqué for waistcoats	1 50
	954	.. for waistcoats, with woollen, ramie or silk stripes, checks or flowers	2 25
		3.—Made-up goods.	
210	955	Ornaments of all kinds for ladies' dresses and trimmings	3 00
118	956	Carpets and rugs of hemp, jute or other like vegetable fibres	0 75
	957	Pillows, cushions and mattresses: of feathers, with cotton, hemp or linen covers	0 90
	958	Of any other material, with cotton, hemp or linen covers	0 15
	959	Berets, bonnets, caps and hats	2 50
	960	Blonde, lace and fringes, combined or not with glass or metal beads	3 75
119, 210	961	Tassels, cords, edgings, fringes and ornaments for curtains and like purposes	1 50
126	962	Stockings and socks of Scotch and other yarn	1 80
126	963	,, and socks of Scotch and other yarn; with woollen, ramie or silk ornaments	2 25
122	964	Shirts, men's, with plain fronts	1 50
	965	,, men's, with embroidered fronts	2 25
	966	,, men's, of linen, with woollen, ramie or silk fronts	2 63
126	967	Ladies' chemises, pantaloons and all other underwear	1 50
	968	,, chemises, pantaloons, and all other underwear; embroidered, or with woollen, ramie or silk ornaments	2 25
122	969	Men's undershirts and drawers	1 50
	970	Tidies and mats for flower-stands, lamps and the like, without woollen, ramie or silk ornaments	1 50
	971	Tidies and mats for flower-stands, lamps and the like: with woollen, ramie or silk blondes or ornaments	2 25
	972	Table-covers, curtains and all other unenumerated made-up articles: with woollen, ramie or silk ornaments	1 13
	973	Cigar-cases of linen	0 90
	974	Ribbons, cords and plaits, plain without ornaments	1 88
	975	Belts, garters and suspenders, with or without accessories	1 88
	976	Cravats	2 25
	977	Curtains and antimacassars of netted or lace-like tissue	3 00
	978	Curtains and antimacassars of netted or lace-like tissue: with woollen, ramie or silk ornaments	3 75
	979	Curtains and hangings of damask and similar tissues	1 88
	980	,, and hangings of damask and similar tissues: with woollen, ramie or silk ornaments	2 63
	981	Curtains of batiste, gauze or muslin and similar tissues	2 25
	982	Curtains of batiste, gauze or muslin and similar tissues: with woollen, ramie or silk ornaments	3 25
	983	Coarse sacks of hemp, jute, pita or abaca	0 08
	984	Collars, cuffs and shirt fronts for men or women: trimmed or embroidered	2 25
	985	Collars, cuffs and shirt fronts for men or women: plain	1 50
	986	Scapulars	1 88
	987	Tablecloths and napkins	1 05
	988	Measures for tailors	0 60
	989	Trousers, vests, waistcoats and all other unenumerated articles: of the tissues classed in No. 942	0 40
	990	Of the tissues classed in Nos. 953 and 954	2 25
	991	Of the tissues classed in No. 945	1 13
	992	Shawls, kerchiefs, mantles, fichus, pelerines, veils and similar articles	2 63
	993	Shawls, kerchiefs, mantles, fichus, pelerines, veils and similar articles: with woollen, ramie or silk blondes, embroideries or ornaments	3 38
	994	Handkerchiefs, plain or embroidered	2 25
	995	Nets and all like articles	0 45
	996	Bedsheets and bedspreads, plain, trimmed or damasked	1 88
	997	Bags not otherwise specified	0 06
	998	Travelling bags, wallets and valises	0 90
	999	Coverlets, covers and pillow slips of netted or lace-like tissues	2 25
	1000	Coverlets of damask or similar tissues	1 88
	1001	,, of damask or similar tissues: with woollen, ramie or silk ornaments	2 63
121	1002	Bands and insertions: embroidered	3 78
121	1003	,, and insertions: with woollen, ramie or silk ornaments	4 50
	1004	Napkins of linen	1 13
	1005	,, of hemp, jute other fibre	0 75
	1006	Clothing, ready-made or in patterns, as well as all other ready-made wearing apparel for ladies, of "*estopilla*" and similar tissues	1 69
	1007	Clothing, ready-made or in patterns, as well as all other ready-made wearing apparel for ladies, of "*estopilla*" and similar tissues, with silk or ramie ornaments	3 00
	1008	Clothing, ready-made or in patterns, as well as all other ready-made wearing apparel for ladies: of the tissues classed in Nos. 948 and 950	1 69
	1009	Of the tissues classed in Nos. 948 and 950, with silk ornaments	3 75
	1010	Of the tissues classed in No. 949	2 81
	1011	Sails finished, of cotton or hempen cloth, with their bolt-ropes	Free.
	1012	Shoes and all other footwear, with or without tips or ornaments	1 69
124		**III.—Wool and horsehair.**	
		1.—Yarn.	
	1013	Cords of pure or mixed silk of any thickness	3 00
125	1014	Worsted or yarn of wool, even combined with metallic threads	1 50
	1015	Woollen yarn	1 50
	1016	Wool in skeins for embroidering or knitting	0 90
	1017	,, in skeins for looms	0 75
		2.—Tissues.	
	1018	Alpaca and similar tissues	1 20
	1019	Baize, flanella and "*jergilla*"	1 88
	1020	Cassimere, cloth, satin and similar tissues for men's clothing, combined or not with silk thread or stripes	2 60
	1021	Cassimeres and similar tissues for men's clothing, with cotton in the weft	2 25
	1022	Damask	1 88
	1023	,, with ramie or silk flowers or designs	2 25
	1024	Gauze and muslins	1 50
	1025	,, and muslins with ramie or silk flowers or designs	2 25
	1026	Tissues unenumerated, of all kinds, for shirts, undershirts, drawers and similar articles	1 88
	1027	Tissues, unenumerated, of all kinds, for shirts, undershirts, drawers and similar articles, with ramie or silk flowers, stripes or ornaments	2 63
	1028	Piece goods for carpets, furniture covers and the like	0 90
	1029	"*Jerga*" or coarse tissue	1 13
	1030	"*Jergon*" or floor tissue of all kinds	0 45
	1031	Lustring, Chinese satin, serge and all other unenumerated tissues, for linings	1 50
	1032	Merinos, cashmeres, crepons, grenadines and other similar tissues, with or without flowers or designs	1 88
	1033	With ramie or silk ornaments, flowers or designs	2 25
	1034	Netted, tulle and similar tissues in the piece	3 00
	1035	Netted, tulle and similar tissues in the piece, with ramie or silk embroideries or ornaments	3 75
	1036	Tissues adorned with glass beads or metal threads	2 25
	1037	Horsehair tissues for linings, furniture covers and similar purposes	0 90
		3.—Made-up goods.	
	1038	Woollen fans with ribs of wood, caoutchouc, bone, horn, tortoise-shell, ivory, mother-of-pearl or celluloid	1 50
	1039	Cloaks	3 50
	1040	,, with ramie or silk ornaments	3 75
118	1041	Carpets, rugs and similar articles	0 75
	1042	Antimacassars and mats for lamps and similar purposes	3 00
	1043	Antimacassars and mats for lamps and similar purposes, with ramie or silk ornaments	3 75
117	1044	Scarfs ("*bandas*") for men or women	2 25
117	1045	,, ("*bandas*") for men or women, with ramie or silk ornaments	3 00
	1046	Flags	2 63
	1047	Berets, bonnets, toques, nets and caps	3 00
	1048	,, bonnets, toques, nets and caps, with ramie or silk ornaments	3 75
119 / 210	1049	Tassels, loops, fringes and cords for curtains, even with core of any material	1 13
	1050	Mufflers	2 25
126	1051	Stockings and socks, jerseys and all other knitted goods, unenumerated	1 88
126	1052	With flowers, dots, stripes or ornaments of ramie or silk	2 25
126	1053	Drawers, undershirts and all other made-up underwear, unenumerated, for men or women	1 88
126	1054	Shirts of all kinds, including knitted shirts	1 88
126	1055	,, of all kinds, including knitted shirts, with ramie or silk ornaments	2 25
	1056	Table-covers ("*carpetas*")	2 25
	1057	,, ("*carpetas*"), with ramie or silk ornaments or metal threads	3 25
	1058	Girths and surcingles	2 25
	1059	Elastic ribbons for any purpose	2 25
	1060	Narrow ribbons, plaits and galloons and any similar article for clothes borders or edgings	1 88
	1061	Belts or sashes, garters and suspenders, elastic or not, with or without accessories	2 25
	1062	Cravats, plain, or embroidered with or without ramie or silk	1 88
	1063	Boots and shoes, cut out, with or without tips or ornaments	0 75
	1064	Curtains and hangings of muslin, netted or lace-like tissue	3 75
	1065	Curtains or hangings, with ramie or silk ornaments	3 75
	1066	Curtains or hangings of damask or other tissues, not otherwise specified	2 25
	1067	Curtains or hangings with ramie or silk flowers or ornaments	3 00

SECTION 4.—Tissues and articles made therewith.—continued.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	1068	Shawls, scarfs, kerchiefs, fichus, pelerines and similar articles	3 00
	1069	With ramie or silk fringes, blondes, embroideries or ornaments	3 75
	1070	Vests ("*chamarras*"), blankets, sleeves, ponchos and "*perrajes*"	0 56
	1071	Elastic, boot and shoe	0 53
	1072	Lace, adorned or not with ramie, silk, glass beads, pearls or metal threads	3 00
	1073	Scapulars and amulets	7 50
127	1074	Woollen felt	1 13
210	1075	Fringes, blondes, bows, and other similar ornamental articles	3 00
	1076	Artificial flowers, leaves and fruits, mounted or not, garlands and wreaths	2 63
128 } 210 }	1077	Galloons, chenille, edgings and all unenumerated trimmings	2 25
	1078	Gloves	3 00
	1079	,, with ramie or silk ornaments	3 75
	1080	Measures for tailors	1 13
	1081	Horse clothing	1 13
	1082	Trousers and articles for men, not otherwise enumerated, made up, of the tissues classed in No. 1018	2 25
	1083	Of the tissues classed in No. 1019	2 81
	1084	Of the tissues classed in No. 1020	3 38
	1085	Of the tissues classed in No. 1021	3 38
	1086	Of the tissues classed in No. 1029	1 69
	1087	Umbrellas and sunshades without ornaments	0 90
	1088	Cloaks ("*pellones*") and undressed sheep skin furs ("*zaleas*")	1 50
	1089	Bags, wallets and cases of all kinds	1 50
	1090	Bed covers of knitted tissue or crochet	3 00
	1091	,, ,, of knitted tissue or crochet, with ramie or silk ornaments	3 75
	1092	Bed covers of damask	2 25
	1093	,, ,, of damask, with ramie or silk ornaments	3 00
	1094	Hats, untrimmed, for men, women or children	1 80
	1095	,, trimmed with ramie or silk	2 50
	1096	Sunshades with ramie or silk blonde or ornaments	1 35
	1097	Clothing, ready-made or in prepared patterns, and all unenumerated wearing apparel made up, of the tissues classed in No. 1024	3 00
	1098	Of the tissues classed under Nos. 1024 and 1025, with ramie or silk ornaments	3 75
	1099	Of the tissues classed under No. 1032	2 81
	1100	Of the tissues classed under Nos. 1032 and 1033, with ramie or silk ornaments	3 00
	1101	Shoes and foot-wear of all kinds, with or without tips or ornaments	2 70

IV.—Silk and ramie.

1.—Yarns.

	1102	Cords of silk for clothing or shoes	6 00
	1103	,, of pure or mixed silk for any purpose	11 25
	1104	Silk, floss or thrown: on reels	1 88
	1105	,, floss or thrown: in skeins	3 00

2.—Tissues.

	1106	Chinese alpaca and silk for men or women's clothing	5 25
	1107	Silk blonde and like tissues	11 25
	1108	Brocades of all kinds and "*tisú*"	7 50
	1109	Burate	7 50
	1110	Damask and similar tissues	7 50
	1111	Gauze, muslin, batiste, crepon, veils, netted tissues, tulles and similar tissues	7 50
	1112	Gros, failles, and all other unenumerated silk tissues for ladies	6 00
	1113	Satin, surah and other like tissues	6 00
	1114	Serge, lustring, taffety and other similar tissues for lining	6 00
	1115	Velvet and plush	7 50

3.—Made-up goods.

	1116	Fans of silk, ramie or feathers	4 50
	1117	,, of silk, ramie or feathers with monograms or ornaments of precious stones	15 00
	1118	Cloaks	7 50
210	1119	Ornaments of all kinds, such as edgings, galloons and other unenumerated trimmings, with or without glass beads or metal threads	6 00
	1120	Pillows, cushions and mattresses of feathers, with woollen, ramie or silk cases or covers	1 50
	1121	Pillows, cushions and mattresses of other materials, with woollen, ramie or silk cases or covers	0 60
117	1122	Scarfs ("*bandas*") of burate, netting, guipure and the like	7 50
	1123	Berets, bonnets, toques and hats for ladies	10 00
119 } 210 }	1124	Tassels, fringes, loops, cords for curtains and similar purposes, even with core of any material	5 63
40	1125	Boots and shoes of all kinds	4 50
	1126	Shirts, vests, drawers, stockings and socks and all other made-up articles of hosiery for men, women and children	7 50
	1127	"*Cartulinas*" of satin, ramie or silk	1 50
	1128	Table-covers	6 00
	1129	Narrow ribbons, plaits and galloons of all kinds	6 00
	1130	Elastic ribbons	4 50
	1131	Cravats for men or women	6 75
	1132	Corsets	4 50
	1133	Curtains of damask or velvet	9 00
	1134	,, of gauze, muslin or netted or lace-like tissue	11 25
	1135	Elastic, boot and shoe	1 50
	1136	Lace and fringes, ornamented or not with glass beads or metal threads	7 50
	1137	Scapulars and amulets	11 25
	1138	Artificial flowers and fruits; leaves, garlands and wreaths and materials for the manufacture thereof	3 75
	1139	Covers, furniture, &c	9 00
	1140	Gloves	9 00
	1141	Bows and other similar articles of trimmings for clothing and shoes	7 50
	1142	Garters, belts and suspenders, elastic or not, with or without accessories	4 50
	1143	Measures for tailors	3 75
	1144	Kerchiefs, pelerines and mufflers	7 50
	1145	Shawls and "*tapados*" of burate or other unenumerated tissues	7 50
	1146	Net shawls and "*mantillas*" of ribbons or galloons or lace-like tissue	7 50
	1147	Handkerchiefs, plain, figured or embroidered	6 00
	1148	Umbrellas and sunshades	1 88
	1149	Scarfs ("*rebozos*") and mantlets, with or without embroideries	7 50
	1150	Bed coverlets, vests, trousers and all other unenumerated made-up articles	7 50
	1151	Men's hats	9 00
	1152	Lamp shades covered with silk or ramie, with wire frame	1 88
121	1153	Bands embroidered with silk	7 50
	1154	Clothing, ready-made or in patterns and all wearing apparel made up: of the tissues classed in No. 1106	9 00
	1155	Of the tissues classed in No. 1108	11 25
	1156	,, ,, No. 1109	11 25
	1157	,, ,, No. 1111	11 25
	1158	,, ,, No. 1112	9 00
	1159	,, ,, No. 1113	9 00
	1160	,, ,, No. 1114	9 00
	1161	,, ,, No. 1115	11 25
	1162	Brides' veils	7 50

SECTION 5.

Paper and applications.

1.—Paper stock and pulp.

176	1163	Paper waste and stock, also pressed paper pulp, of cotton, linen, hemp, straw, esparto or wooden fibres	Free.

II.—Stationery.

	1164	Copybooks and registers, blank	0 23
	1165	,, and sheets for decalcomany	0 60
	1166	Writing books, Rollin's, Spencer's and others	Free.
	1167	Pamphlets, printed	,,
	1168	Books, printed, and newspapers of recent date	,,
	1169	Cigarette paper	0 11
	1170	Music or music paper	Free.
	1171	Writing paper and coverings of any kind not otherwise specified	0 11
	1172	Chinese paper	0 30
	1173	Paper and cardboard for drawing	0 08
	1174	Wrapping paper and old newspapers for the same purpose	0 06
	1175	Printing paper of all kinds	0 11
	1176	Paper for newspapers of at least 50 by 75 cm.	Free.

III.—Manufactures of paper.

	1177	Playing cards	0 45
	1178	Paper bags for wrapping, printed with designs or commercial advertisements	0 08
	1179	Bags and travelling bags ("*carrieles*")	0 60
	1180	Boxes of cardboard or paste, large and small	0 15
	1181	Masks	0 90
	1182	Satchels for scholars ("*cartapacios*")	0 75
177	1183	Cardboard, common	0 08
	1184	,, photographic	0 11
	1185	Bristol in sheets or cut	0 19
	1186	Cornets and baskets for flowers, sweets and similar purposes	0 45
	1187	Collars, shirt-fronts and cuffs	0 75
181	1188	Paper, painted, printed, dyed or coloured, plain, figured and morocoed, for bookbindings and other purposes	0 08
181	1189	Wall paper	0 30
181	1190	Paper, gilt, silvered, velvety or enamelled and its imitations	0 38
161	1191	Paper, sensitized, albuminized or chloridated, for photography	0 30
	1192	Paper, blotting or filtering	0 23
	1193	,, blotting, with designs or advertisements	0 11
	1194	,, wrapping, printed with designs or commercial advertisements	0 08
	1195	Visiting cards, printed or lithographed	0 30
182	1196	All other articles of paper or cardboard, unenumerated	0 38

IV.—Articles of paper.

	1197	Fancy fans of paper or cardboard	0 60
	1198	Common fans of paper with advertisements	Free.
	1199	Ornaments of all kinds	0 45
	1200	Albums with covers of wood, cardboard, tissue or leather	0 60
	1201	Albums with covers of tortoise-shell, ivory or mother-of-pearl, with or without engravings, chromos or photographs	1 13
	1202	Albums with covers of any unenumerated material	0 90
	1203	Forms, engraved, printed or lithographed, with blank parts for writing	0 38
184	1204	Engravings, chromos, drawings and photographs, with or without frames	0 45
	1205	Ornamental sculptures, figures and statues of carton pierre or papier maché	0 30

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P.	C.
	1206	Labels with or without inscriptions	0	23
	1207	Lanterns for illuminations, shades and other similar articles	0	23
	1208	Flowers, leaves, garlands, wreaths and materials for the manufacture thereof	1	88
	1209	Toy balloons	0	38
	1210	Toys and games of all kinds	0	23
183	1211	Plans and maps of all kinds	Free.	
	1212	Frames and mouldings	0	45
	1213	Articles of papier maché, unenumerated	0	45
	1214	Wafers	0	75
175	1215	Paper in open-worked or cut-out bands	0	30
	1216	,, lined with cloth for any purpose	0	08
	1217	,, insect	0	08
	1218	,, W. C.	0	08
	1219	Valises	0	60
	1220	Visors	0	60

SECTION 6.

Alcoholic, fermented and natural liquors.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Per centilitre of alcoholic strength.	
171	1221	Plain brandies of all kinds	0 02	—
134	1222	Alcohol or spirits of wine	0 02¼ (1)	—
172	1223	Bitters such as Fernet and others not specified	—	0 60
172	1224	Beer of all kinds	—	0 10
172	1225	Cider, ginger-ale, kola, lemonade and similar beverages	—	0 04
	1226	Cognac in bottles	0 02¼ (1)	—
	1227	,, in other receptacles	0 03 (1)	—
	1228	Cumel, anisette, gin and like beverages, below 30 degrees in strength by Gay-Lussac	—	0 45
	1229	Cumel, anisette, gin and like beverages, over 30 degrees in strength by Gay-Lussac	0 02	—
	1230	Cordial, cherry brandy, below 30 degrees in strength by Gay-Lussac	—	0 45
	1231	Cordial, cherry brandy, over 30 degrees in strength by Gay-Lussac	0 02	—
	1232	Creams of all kinds	0 02	—
	1233	Champagne and similar beverages	—	0 65
	1234	Simple liqueurs or brandy below 50 degrees in strength by Gay-Lussac	0 02	—
	1235	Simple liqueurs or brandy of 50 degrees in strength by Gay-Lussac and upwards	0 02¼ (1)	—
174	1236	Compound liqueurs, unenumerated, below 20 degrees in strength by Gay-Lussac	—	0 30
174	1237	Compound liqueurs, unenumerated, up to 30 degrees in strength by Gay-Lussac	—	0 56
174	1238	Compound liqueurs, unenumerated, over 30 degrees in strength by Gay-Lussac	0 02	—
	1239	Sparkling wines not specially mentioned	—	0 45
175	1240	Dry wines of all kinds, in bottles, not above 20 degrees in strength by Gay-Lussac	—	0 18
175	1241	Dry wines of all kinds in other receptacles	—	0 30
175	1242	Generous wines of all kinds, in bottles, not above 20 degrees in strength by Gay-Lussac, including St. Raphael wine	—	0 23
175	1243	Generous wines of all kinds, not above 20 degrees in strength by Gay-Lussac, in other receptacles	—	0 38
175	1244	Wines of all kinds, sparkling, dry or generous, in bottles, above 20 degrees in strength by Gay-Lussac	0 02	—
175	1245	Wines of all kinds, dry or generous, above 20 degrees in strength by Gay-Lussac, in receptacles other than bottles	0 02¼ (1)	—
	1246	Whiskey of all kinds, and of any degree in strength	0 02¼ (1)	—
	1247	Whiskey of all kinds, in containers other than bottles	0 03 (1)	—

SECTION 7.

Chemical and pharmaceutical products.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P.	C.
58	1248	Castor oil or palmachristi, almond and linseed oils "*apazote*" and other vermifuges, and similar oils, unenumerated	0	11
58	1249	Croton-tiglium, male-fern oil, nutmeg, kola, walnut and other unenumerated medicinal oils	0	15
196	1250	Lubricating oils: mineral, vegetable or animal	0	08
	1251	Perfumed or non-perfumed oils for toilet use	0	38
130	1252	Acetates of iron or lead	0	19
130	1253	,, of copper and aluminium	0	38
130	1254	,, unenumerated	0	60
131, 132	1255	Acids: acetic, arsenious, boric, tannic and tartaric, hydrochloric or carbolic, sulphuric, nitric, citric, oxalic, chromic, muriatic, phosphoric and formic	0	15
132	1256	Acids not otherwise specified	0	30
	1257	Waters: mineral, natural and artificial; aerated waters	0	08
	1258	Oxygenated water, peroxyde of hydrogen or pyrozon	0	38
201	1259	Waters perfumed, for toilet, eau de Cologne, Florida, kananga, bay rum and others	0	35
201	1260	Waters, dentifrice	0	30
133	1261	,, orange and rose	0	23
133	1262	,, distilled from the juniper, lettuce, cherry laurel, horse-radish and other like	0	23
	1263	Albumin and albuminates	0	60
152	1264	Alkaloids, not otherwise specified	0	75
135	1265	Amylic, methylic or methylated alcohol	0	08
43, 136	1266	Absorbent cotton prepared with boric or carbolic acid, iodoform and hydrophile cotton	0	30
	1267	Alum	0	11
137	1268	Ammonia, liquid and concrete	0	15
129	1269	Aniline of all kinds	0	19
	1270	Appetizers, Seltzer's, soda seidlitz, fruit salts, Persian sherbet, citrate of magnesia and other effervescent powders	0	38
	1271	Arseniates and arsenites of quinine	2	25
	1272	,, and arsenites, others, unenumerated	0	30
138	1273	Milk and other medicinal sugars	0	45
	1274	Sulphur, prepared, or precipitate of sulphur	0	05
	1275	Balsam, golden	3	75
	1276	,, prepared, of all kinds	0	75
	1277	Baths, medicinal, of all kinds	0	45
	1278	,, metallic, for galvanizing	0	60
	1279	Baryta, caustic: protoxide and bioxide of barium	0	60
139	1280	Varnishes and lacquers ("*maques*") of all kinds	0	23
	1281	Benzoates of all kinds	2	25
	1282	Vermillion and carmin	0	75
	1283	Soft and liquid blacking and cream for footwear	0	15
142	1284	Bicarbonate and carbonate of soda	0	05
142	1285	,, and carbonate of potash, crystallized	0	45
	1286	Medicinal biscuits	0	23
	1287	Borates of ammonia, soda; borax or tinkal, crystallized or in powder	0	15
140	1288	Medicine chests	2	25
	1289	Bandages and trusses of all kinds	0	75
	1290	Hydrobromide and bromide of quinine	2	25
	1291	Bromides and bromates of all kinds	1	50
	1292	Calomel or protochloride of mercury	0	15
141	1293	Boxes with chemical reagents	Free.	
	1294	Prepared cantharides and other caustics	1	50
	1295	Capsules, dragees, globules, wafers, bonbons and jellies, gelatines and medicinal pastes not specified	2	25
	1296	Capsules of carbonic acid. Sparklets	0	75
	1297	Carbolinium or carboline and bisulphide of carbon or sulphide of carbon for vermin killing	Free.	
3, 142	1298	Carbonates and carbides of magnesia and iron	0	19
	1299	,, and carbides of bismuth, creosote, guaiacum, lithium or lithia	1	50
	1300	Carbonates and carbides of barium and of strontium	0	45
160	1301	,, and carbides of any kind, unenumerated	0	04
	1302	Charcoal, vegetable, medicinal, pure, of all kinds	0	60
	1303	Castoreum of all kinds, prepared	7	50
	1304	Ergotized rye	0	45
	1305	Cerates, medicinal	0	75
143	1306	Cyanides, hydrocyanates, cyanhydrates, hydroferrocyanates	0	30
	1307	Medicinal cigarettes	0	75
	1308	Citrates of lithium or lithia	2	25
	1309	,, unenumerated	0	38
146	1310	Chloral	0	75
147	1311	Chlorate of potash or soda	0	23
149	1312	Chlorides, hydrochlorates, chlorhydrates, chlorates or muriates, not otherwise specified	0	45
	1313	Chlorides, hydrochlorates, chlorhydrates, chlorates or muriates, gold or silver	3	75
	1314	Hydrochlorate of quinine	2	25
148	1315	Chloroform, bromoform and iodoform	0	75
	1316	Cholagogue, Indian	0	24
144	1317	Collodion of all kinds	0	75
145	1318	Colours in powder, such as white lead, red lead, litharge and similar, of a mineral basis, not specified	0	13
145	1319	Colours in powder, of vegetable origin	0	11
	1320	Dyes of all kinds	0	53
145	1321	Colours of all kinds ground in oil, not specified	0	13
	1322	Coloquinth, flowers, roots, leaves and seeds, in powder or prepared	0	23
	1323	Mugs of quassia	0	23
	1324	Medicinal barks, in lumps or prepared	0	23
	1325	Cosmetics of all kinds and preparations for dyeing the hair	0	45
150	1326	Cream of tartar	0	08
	1327	Creosote	0	75
	1328	Cubeb and copaiba in any form	0	60
151	1329	Disinfectants and antiseptics, not otherwise specified	0	38
	1330	Diastase or maltine	3	75
	1331	Medicinal elixirs, liqueurs and solutions of all kinds	0	75
	1332	Plasters of all kinds	0	75
	1333	Emulsions and ozomulsions of cod-liver oil, Brown's, Wampole's and similar	0	23
Ex	1333	Scott's Emulsion	0	14
	1334	Liqueur essences (subject to special permit)	0	75
	1335	Essence, crowned	0	75
	1336	,, for perfumery	6	75
	1337	Cerecloth or taffeta	0	75
	1338	Extracts or essences of fruit, for syrups	0	45
	1339	,, soft or dry, of saffron and ipecacuanha	3	75
	1340	,, soft or dry, of all kinds	0	75
172	1341	,, fluid, of all kinds	0	75
	1342	Extract of malt	0	38
153	1343	Ethers, sulphuric or acetic	0	30
153	1344	,, not otherwise specified	0	60
	1345	Phenates of all kinds	0	60
155	1346	Phosphates, phosphites or hypophosphites (bi, pyro and meta)	0	60
	1347	Gauze, antiseptic, lint and bandages	0	60
	1348	Globules or granules, homœopathic or dosimetric	1	50
138	1349	Gluten	0	45
	1350	Kermès, cochineala ad purpurine	0	75
	1351	Medicinal flour of all kinds	0	15
	1352	Hydrates of all kinds	1	50
	1353	Iron filings	0	15
	1354	,, reduced by hydrogen	1	50
	1355	,, dialized	0	75

(1) As amended by Decree dated February 25, 1909 ("*Diario oficial*," of March 6, 1909).

SECTION 7.—Chemical and pharmaceutical products—continued.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	1356	Inhalers, menthol and other solid essences, except those of gold, silver or platinum	7 50
	1357	Iodides, iodhydrates, iodhydrargyrates and iodates	1 50
	1358	Soap, common, for laundresses	0 05
158	1359	,, Windsor or cinnamon and similar	0 15
158	1360	,, fine, perfumed, for toilet, and medicinal soaps	0 30
	1361	Horse-radish syrup	0 60
	1362	Medicinal syrups of all kinds	0 75
	1363	Juice of medicinal plants or fruit	0 75
	1364	Lactates and lactophosphates	0 75
	1365	Laudanum	0 75
	1366	Milk, medicinal, and for toilet, such as cold-cream and the like	0 45
159	1367	Yeast of all kinds, in powder or liquid	0 08
	1368	Lycopodium, in powder	0 45
	1369	Filings, copper	0 30
	1370	,, tin and zinc	0 23
	1371	Liniments, fomentations and embrocations of all kinds	0 75
	1372	Lichen or Iceland moss	0 23
	1373	Calcined magnesia or oxide of magnesia	0 45
	1374	Manna	0 45
	1375	Cocoa butter	0 38
	1376	Benzoated lard, pure	0 38
	1377	Wicks, suppositories and medicinal or disinfectant bougies	0 60
152	1378	Medicines, drugs and chemical products, even patented, of all kinds, not otherwise specified	1 10
	1379	Naphthaline and naphthol	0 38
	1380	Nitrate of silver	3 75
	1381	Nitrates, sub nitrates and nitrites: of barium, ammonium, lead, sodium and strontium	0 30
	1382	Nitrates, sub nitrates and nitrites: not otherwise specified	0 60
	1383	Nitroprussiates or nitrocyanides of all kinds	2 25
160	1384	Opium of all kinds, and extract of opium	3 75
	1385	Oxalates of all kinds	0 60
162	1386	Oxydes and salts not otherwise specified, also precipitated red oxide	0 15
	1387	Pancreatine, papaine, pepsine, papaiotine and bromeline	2 25
	1388	Chemical paper and sinapisms	0 75
	1389	Dentifrice pastes and powders	0 30
	1390	Medicinal pastilles and pills of all kinds	0 75
	1391	Pastilles for curding milk	0 60
	1392	Peptons and peptonates	0 75
201	1393	Perfumery of all kinds, not otherwise specified	0 50
	1394	Permanganates and manganates: of potash or soda	0 15
	1395	,, and manganates: not otherwise specified	0 30
	1396	Rice, talc and other toilet powders	0 30
	1397	Pomatum and ointment, medicinal, of all kinds	0 30
	1398	,, and ointment for toilet	0 30
165	1399	Caustic potash and soda	0 03
	1400	Table and kitchen salt	0 01
167	1401	Salts, Epsom and Glauber's	0 04
	1402	,, la Rochelle	0 08
	1403	Sal ammoniac or hydrochlorate of ammoniac	0 15
	1404	Salicylates of all kinds	1 50
163	1405	Saltpetre or nitrate of potassium	0 08
	1406	Bags, medicinal or perfumed	0 38
	1407	Tallow, prepared for medicinal purposes	0 08
164	1408	Silicates of all kinds	0 04
157, 166, 168	1409	Sulphates and sulphites of any kind, not otherwise specified (bi, hypo, per and proto)	0 23
	1410	Sulphate of quinine	Free.
	1411	Sulphocyanides of all kinds	0 75
	1412	Sulphophenates	0 75
168	1413	Sulphurets and hydrosulphates	0 23
	1414	Suspensory bandages, belts and ligatures	0 60
	1415	Tannates of all kinds	0 60
	1416	Tartar emetic and vitriolated	0 38
	1417	Tartrates	0 38
	1418	Writing ink	0 04
	1419	Printing ink	Free.
	1420	Marking or stamping ink	0 04
	1421	Officinal dyes, alcoholic and ethereal, of all kinds	0 75
	1422	"Tricoferos" and tonics for the hair	0 23
	1423	Valerianate of quinine	2 25
	1424	Valerianates of other kinds	0 75
	1425	Vaseline, perfumed, or saxoline	0 30
	1426	Poisons for hides, for killing rats, insects, and other similar animals	0 15
	1427	Medicinal vinegars	0 23
	1428	Common or kitchen vinegars	0 04
170	1429	Medicinal wines, not specified	0 75

SECTION 8.

Machinery and apparatus.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	1430	Stills and retorts ("alquitaras") (subject to special permit)	Free.
	1431	Apparatus, telegraphic and telephonic	Prohibited.
	1432	Phonographs, graphophones and the like	0 38
	1433	Apparatus, minting	Prohibited.
185	1434	Fire engines and pumps	Free.
	1435	Apparatus, daguerreotypic and photographic	0 38
186	1436	,, manifold writing	Free.
	1437	,, gymnastic	0 08
	1438	,, for retailing aërated beverages	0 08
	1439	,, for mixing beverages	0 15
	1440	Manometers for steam engines and the like	Free.
	1441	Electric batteries for industrial purposes	,,
	1442	Pumps, water	,,
	1443	,, and turbines	,,
189	1444	Bulbs and lamps for incandescent or arc electric light	Free.
	1445	Musical boxes of metal, of all kinds	0 45
	1446	Condensers, Volta's	Free.
	1447	Cosmoramas, dioramas, magic lanterns, cinematographs, and similar apparatus, including films and views	0 38
	1448	Chronometers	0 75
	1449	Shellers, gins and similar apparatus	Free.
	1450	W.C. apparatus, complete, and their detached parts	0 19
	1451	Forges	Free.
	1452	Incubators	,,
187	1453	Instruments, astronomical, physical, chemical and hydraulic, unenumerated	,,
	1454	Instruments, surgical and mathematical, unenumerated	0 38
	1455	Instruments and accessories for surveyors	0 38
	1456	Hypodermic syringes and needles for same	0 38
	1457	Sewing machines of all kinds, needles and unenumerated accessories for same	Free.
	1458	Electric machines for medical practitioners	0 38
	1459	Writing and reckoning machines and accessories thereof, and other similar apparatus	0 38
190	1460	Machines of all kinds, unenumerated, and accessories for same	Free.
	1461	Clock movements	0 53
	1462	Watch movements and parts	3 75
	1463	Pile drivers	Free.
	1464	Metrometers	,,
	1465	Metronomes	,,
	1466	Microscopes of all kinds	,,
	1467	Windmills	,,
	1468	Steam or animal power motors	,,
	1469	Lightning conductors	,,
203	1470	Printing, lithographing and engraving presses and other apparatus	,,
191	1471	Watches: gold or platinum	37 50
191	1472	,, gold or platinum, case being furnished with ornaments or monogram of precious stone	60 00
192	1473	Watches: silver	7 50
192	1474	,, nickel, iron or any other metal, gilt, bronzed or silvered	3 75
	1475	Clocks	0 75
	1476	Watches: celluloid or of any other unenumerated material	0 75
	1477	Tower clocks	0 04
	1478	Sextants for ships	Free.
	1479	Arm chairs of iron, for hairdressers	0 19
	1480	,, of iron and wood, for dentists and hairdressers	0 38
	1481	Arm chairs of iron, for surgical and other like operations	0 19
	1482	Telescopes	Free.
	1483	Thermometers, clinical	0 38

SECTION 9.

Vehicles.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	1484	Bicycles and accessories thereof	0 45
193	1485	Carts, wagons and freight cars	0 11
193	1486	Small carts of all kinds and for any use	0 15
	1487	Cars for railroad and agricultural purposes	Free.
194	1488	Carriages and the like, unenumerated	0 15
	1489	Perambulators	0 38
194	1490	Diligences and omnibuses for public service	0 11
	1491	Boats of all kinds	Free.
	1492	Wheels, cart and wagon	0 11
	1493	,, carriage	0 15
	1494	,, of all kinds, of wood	0 11
	1495	,, of iron for small carts	0 15
	1496	Velocipedes for children	0 15

SECTION 10.

Arms and explosives.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	1497	Side arms, such as poniards, daggers, swords and cutlasses, with ivory, tortoise-shell or mother-of-pearl handles with or without accessories ("guarnición")	1 50
	1498	Side arms, without ivory, tortoise-shell or mother-of-pearl handles, with or without accessories ("guarnición")	0 75
	1499	Firearms, breech-loading, such as sporting guns and rifles (subject to special permit from the Government)	3 00
	1500	Firearms, piston or percussion, such as guns and pistols and their detached parts	0 45
	1501	Fire or compressed-air parlour arms, of 6 millimetres and less bore	1 50
	1502	Firearms, breech-loading, such as pistols and revolvers	6 00
	1503	Iron or lead projectiles for war arms of all kinds, including cartridges and percussion caps for carbines, guns and revolvers, breech-loading or repeating, of any system	Prohibited.
	1504	Sword sticks	1 88
	1505	Bayonets for war arms	Prohibited.
	1506	Explosive shells	,,
	1507	Cannon and other ordnance	,,
	1508	Ordinary or Chinese rockets, crackers and the like	0 20
	1509	Penknives with handle of mother-of-pearl	1 13
	1510	,, of all kinds	0 90
	1511	Knives, pointed or not, for arts, trades and the like	0 38
	1512	Cutlasses, double-edged up to the point, or single-edged, with accessories ("guarnición") and handle of any material other than ivory, tortoise-shell or mother-of-pearl	0 75
	1513	Common cutlasses, single-edged	0 38
	1514	Dynamite and similar explosives	Prohibited.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
195, 213	1515	Dynamite and nitroglycerine for blasting (subject to special permit from the Government)	Free.
	1516	Fireworks or pyrotechnics	0 75
	1517	Primers and caps for firearms	Prohibited.
213	1518	Miners' fuses and quickmatches	Free.
195, 213	1519	Pyroxyline or gun-cotton and black blasting powder (subject to special permit from the Government)	,,
	1520	Common gunpowder of all kinds	Prohibited

SECTION 11.

Miscellaneous goods.

Nos. of the Notes.	Nos. of the Tariff.	Goods.	Duty per kilog. P. C.
	1521	Needle cases	1 13
	1522	Accordions and concertinas	0 23
	1523	Gallnuts	0 23
	1524	Magnetic agates for compasses	Free.
	1525	,, needles for compasses	,,
	1526	Alcohometers	,,
	1527	Scented bags of any material	1 50
	1528	Binocular glasses and spectacles, with mounting of gold or platinum, with or without case	4 50
	1529	With mounting of silver or tortoise-shell	3 00
	1530	With mounting of steel, rubber, celluloid, horn or copper	2 25
	1531	Areometers, acid-gauges, liquor-gauges, syrup-gauges and other similar instruments	Free.
	1532	Frames of covered wire of any kind, for hats, head-dress and other purposes	0 75
	1533	Harmoniums of all kinds	0 30
	1534	Harps of all kinds and other similar instruments and also their accessories	0 30
	1535	Winnowers and sorters for coffee and other grains	Free.
	1536	Ultramarine blue in powder or balls	0 14
	1537	"Bigotes" of wood for boats	Free.
204	1538	Billiard tables and their unenumerated accessories except cloth	0 23
	1539	Opera and field glasses, with mounting of metal, rubber or velvet, cased or not	2 25
	1540	Opera and field glasses, with mounting of tortoise-shell, ivory or mother-of-pearl, cased or not	3 75
	1541	Buttons of any material covered with cotton or linen	0 53
	1542	,, covered with wool, ramie or silk	0 75
	1543	Brushes, paint, varnishing and letter-copying	0 38
	1544	,, shaving	0 75
	1545	Treenails for boats	Free.
	1546	Musical boxes with metal cylinder or comb	0 75
	1547	Paint boxes containing colours and brushes &c. for artists, and parts thereof	0 60
207	1548	Cloaks and capes of cotton or linen tissue, india-rubbered or tarred, and any similar articles for men or women	0 75
207	1549	Cloaks and capes of woollen or silk tissue, india-rubbered or tarred, and any similar articles for men or women	2 25
209	1550	Awnings or covers of cotton tissue oiled or tarred, for covering and protecting, bags or shams for the same purpose and country houses ("casas de campaña")	0 30
	1551	Brushes: tooth, nail, clothes and the like, of wood and horsehair	0 75
	1552	Brushes: tooth, with wooden handle	0 90
	1553	,, shaving, hair or clothes, mounted on wood, bone or horn	0 60
	1554	Brushes, shaving, mounted on ivory, tortoise-shell, mother-of-pearl and their imitations, or made of any other unenumerated material, even with various ornaments, cased or not	1 50
	1555	Brushes, wire, of all kinds for the hair	0 75
	1556	,, wooden or bristles, for shoes, animals or hats	0 30
	1557	Kevels ("cornamusas") for ships	Free.
	1558	Funeral wreaths and other similar ornaments, unenumerated	1 50
	1559	Logs, marine, metallic	Free.
	1560	Sewing-cases, with or without accessories of any kind	0 98
	1561	Crinolines, bustles and similar articles of unenumerated materials	0 60
178	1562	Posters with advertisements, of cardboard, wood, glass or other material	0 23
198	1563	Ropes of any kind, not otherwise specified	1 50
	1564	Thread-counters for the examination of tissues	Free.
	1565	Second-counters	,,
	1566	Rowlocks for boats	,,
	1567	Bagpipes ("dulzainas")	0 23
	1568	Buildings of iron, steel or wood, for private persons	0 02
	1569	Plant and tools exclusively intended for mines, upon compliance with Article 251 of the Mining Code	Free.
	1570	Travellers' luggage. (See Articles 417, 419, 420 and 421 of Customs Ordinances)	,,
	1571	Terrestrial, celestial and armillary globes and spheres	,,
	1572	Chinese and other lanterns and tubular lamps	0 15
156	1573	Matches of any unenumerated material	0 11
206	1574	"Flores de peña"	1 13
	1575	Fountains of any material and their accessories, for parks and gardens	Free.
	1576	Toy balloons of any unenumerated material	0 38
	1577	Thimbles, rope	Free.
	1578	Hydrometers	,,
207	1579	Ice	,,
	1580	Printing presses and their accessories	,,
	1581	Agricultural implements	,,
	1582	Musical instruments, not otherwise specified	0 23
	1583	Baseball, cricket and similar games, not otherwise specified	0 23
188	1584	Automatic toys operated by a spring, steam or electricity	0 60
	1585	Whips with handle of any unenumerated material	1 13
201	1586	Plates of asbestos, rubberoid, tarred cardboard or oakum, for roofing, and fittings therefor	Free.
	1587	Common lamps of tin, zinc or other unenumerated metal	0 19
202, 213	1588	Miners' lamps	Free.
	1589	Canvas prepared for arts	0 75
	1590	Brushes for lamp glasses and similar articles	1 30
	1591	Hose or tubes of caoutchouc for pumps and similar purposes	Free.
	1592	Mastic for dentists and similar purposes	1 13
	1593	Masts for ships	Free.
	1594	Implements for dentists	1 50
	1595	Models, moulds and similar articles for the arts	Free.
	1596	Mucilage prepared in flasks or pots	0 38
	1597	Automatic dolls and similar articles of any material	0 75
	1598	Samples of merchandise in pieces, without mercantile value	Free.
199	1599	Travelling and other cases, unenumerated, with requisites	1 38
	1600	Lamp black	0 08
	1601	Levels of any description and for any purpose	0 04
	1602	Organs and other crank musical instruments	0 30
	1603	Ornaments for churches, of cotton, linen or wool, embroidered or not, with or without galloons of metal	7 50
	1604	Ornaments for churches, of silk or ramie, embroidered or not, with or without galloons of metal	11 25
	1605	Pans ("pailas") for manufacturing salt or sugar, or for any other industrial application	Free.
	1606	Gelatine glue and like substances	0 38
	1607	Scent burners and atomizers	0 30
	1608	Pianos of all kinds and parts thereof	0 30
	1609	Pencil brushes	0 60
161	1610	Sensitive plates and films for photography	0 38
	1611	Funeral plumes and ornaments of all kinds	3 75
	1612	Powder and ammunition of unenumerated materials (subject to permit from the Government)	0 60
207	1613	Dress shields ("preservadores") of oilcloth	1 50
	1614	Oars of wood or any other material	Free.
	1615	"Ridanchos" of iron or brass for boats	,,
	1616	Life buoys	,,
	1617	Sauces of all kinds, for flavouring	0 19
	1618	Stamps (seals) of all kinds	0 75
	1619	Whistles for the police	Prohibited.
	1620	Syrups for refreshments	0 11
	1621	Skull-caps for priests ("soliedos")	3 00
	1622	Hats, shoes and top boots of rubbered cloth	0 75
	1623	Soups and broths	0 11
	1624	Blocks or pulleys for vessels	Free.
208	1625	Oilcloth, painted, varnished, or prepared for partitions and flooring	0 19
208	1626	Oilcloth, painted or varnished, for carriages and table-covers	0 38
	1627	Scabbards for swords, poniards, daggers and cutlasses, of any material	0 75

Rules relating to the application of the Tariff.

ART. 2.—The import duties to which goods are liable at the Customs shall be levied on every kilogramme gross weight actually ascertained, save the exceptions expressly provided for in the Law.

ART. 3.—By gross weight is understood the weight of the goods ascertained by the Customs scales, including all inside and outside receptacles and wrappers, without deduction of slats, straw, hoops, etc.

If a package contains different goods dutiable on gross weight, the Customs will proportionately distribute the packing over the various articles of different kinds, subject to complying with the Ordinances and Amendments thereof.[1]

Net weight means the actual weight of the goods freed from all packing, receptacles or wrappers.

ART. 4—The duties fixed in the Tariff are those which are actually chargeable on the article or articles classed under each number of the tariff or corresponding number of the Repertory. Surtaxes are abolished, as are also the laws establishing the same, in so far as the latter had the effect of increasing or decreasing the rate of Customs duties in force on the date of the present law.

. . . . . .

ART. 9.—All goods specified in this Tariff or in the Repertory which the Minister of Finance will order to be published for the purpose of forming the alphabetical table of the Tariff, shall pay the duty assessed in the number under which they are classed, payable in the currency prescribed in the present Law.

ART. 10.—Goods neither specified in the Tariff nor Repertory shall be dealt with by analogy according to the Customs Laws in force, and shall be governed by the rules of assimilation, subject, in doubtful cases, to the decision of the Minister of Finance.

ART. 11.—Goods not specially mentioned in the Tariff or Repertory respectively shall be liable to the rate leviable on the article they most closely resemble in conformity with the rules provided by the Laws, and if an article consists of various materials, the whole shall be subject to the rate of the most highly taxed component material.

ART. 12.—Goods omitted from the Tariff and which cannot be assimilated in accordance with the established rules, shall pay 100 % of their value according to the Consular invoice, and failing the latter, according to appraisers' valuation.

ART. 13.—When goods dutiable according to the preceding article consist of raw materials similar to those of national production, they shall be chargeable with duty at the rate of 150 % of the actual value appearing on the invoice, or of the appraisers' valuation.

Should unenumerated articles consist of materials solely intended for arts and trades, or for agricultural or industrial purposes, and not be serviceable for ordinary use, but for a special and exclusive purpose, they

[1] See Art. 169 of the Customs Ordinances as modified by Art. 43 of Decree dated May 29, 1899.

shall be assessed with a duty of 50% of the value according to the invoice or of the appraisers' valuation.

ART. 14.—In assessing duty on imported goods the Customs will carefully examine the component material or materials; the form and purpose for which required; the commercial or other denomination under which they are known in trade; the quality and denomination under which they are designated in the Tariff according to the raw material of which they are made, their use and application.

ART. 15.—The duties established in the Tariff for "*unenumerated goods*" are not absolute. When goods of unknown materials or forms are imported and by their quality, denomination or other circumstances are not provided for in the Tariff, the interested persons may, if they object to the classification by assimilation attributed by the Customs, appeal to the Ministry of Finance, who after taking into account the samples furnished and explanation given and the opinion of the Audit Court ("*Tribunal de Cuentas*"), will determine the rate of duty to be levied, and in such case the decision so adopted shall always be added to the Tariff Repertory, registered by the Court and published in the "*Diario Oficial.*"

ART. 16.—All interpretations, explanations and assimilations which the Ministry may deem fit to adopt, either of their own accord, or on the motion of the Court, or application of the interested parties by way of rules in applying or construing the Tariff, or of explanatory notes to the Tariff, shall be published in the "*Diario Oficial*" in the form of notes or supplements to the Repertory, so that they may be brought to the knowledge of trade and uniformly carried out in all Custom-houses. If they only amount to simple explanatory notes, they shall be published so as to complete the series annexed to the present edition, and be expressly noted opposite the Tariff numbers to which they refer and said explanatory notes shall thenceforth be considered as forming an integral part of the respective items.

ART. 17.—Goods enumerated in the Tariff or Repertory, with the words "of all kinds," but not qualified by the words "not specially mentioned," shall pay the duty fixed in the Tariff, notwithstanding they contain other goods unprovided for, except gold, silver or platinum.

ART. 18.—Goods not specially mentioned in the Tariff or Repertory, consisting of two or more component materials, shall be dutiable according to the material predominating in quantity, provided they do not contain gold, silver, platinum, silk, wool, linen, or other highly taxed materials, in which case they would be liable to duty accordingly.

ART. 19.—If an article consisting of various materials dutiable under the Tariff or Repertory, is imported unfitted, and each section is declared separately, even if all the unfitted parts may be in the same package, the duties shall be charged according to the classification of each part if its weight can be ascertained.

ART. 20.—Scientific apparatus, such as barometers, thermometers and the like, fixed upon articles such as statues, candelabra, inkstands, clocks, etc., etc., shall be dutiable at the rates of the article of which they form part, provided the apparatus is only a mere accessory.

ART. 21.—Mirrors are reputed to form part of a piece of furniture, when they cannot be separated therefrom without rendering the piece incomplete: mirrors which are not actually attached in any way to a piece of furniture, such as those placed on a bracket, and therefore capable to be used separately, shall not be considered as furniture accessories.

ART. 22.—Ordinary receptacles are understood to be earthenware or glass pots, bottles or flasks; iron, zinc, tin, copper or lead drums, cases or boxes of wood, cardboard, tin, etc., usual for the goods they contain, and not constituting merchandise adding to the value of the contents, or having a separate application.

ART. 23.—As ordinary packing shall be deemed to be wrappers of all kinds or enclosing materials required for holding, protecting or preserving the goods contained therein. Receptacles and packing are always dutiable at the same rate as the goods they contain, whenever Customs duty is levied according to weight and not according to unit or measure.

ART. 24.—In case ordinary receptacles or packing referred to in the two foregoing articles clearly show that they do not correspond to their contents, or have a market value of their own, by reason of their being fancy receptacles or packing, or because they can be used for a different purpose to that for which they are provisionally employed, such receptacles or packing shall pay the duties assessed thereon and at the time of clearance must be declared separately.

ART. 25.—Should articles dutiable under the Tariff or Repertory such as safety-chests, trunks, portmanteaus, pieces of furniture, etc., be employed as outside receptacles or packing they are to pay the duties applicable thereto and cannot in any case be assimilated to their contents.

ART. 26.—Stuffs used for protecting goods within the parcels must be declared and pay duty leviable thereon under the Tariff whatever be the quantity and kind, save only in case of waterproof stuffs, oiled or tarred cloths or tin-foil, tin-plate or zinc sheets solely intended to protect the goods from outside damp and used in a quantity indispensable for that purpose.

ART. 27.—If goods are imported in iron boxes, trunks, metal tanks, cylinders or tubs or the like, closed with special locks, the interested party shall be required to open them for the registration and examination of their contents, failing which the goods cannot be cleared.

ART. 28.—If chemical or pharmaceutical products are imported in containers unsuitable or intentionally rendered unsuitable with the view of rendering examination difficult whether the receptacles be opaque or closed in such a manner that the Customs official is unable to determine the contents, the interested party shall be called upon to open a number of receptacles deemed necessary, otherwise no clearance can be allowed.

ART. 29.—Chemical salts and compounds dutiable according to their classification under two different items of the Tariff or Repertory, shall pay the duties leviable on the highest taxed description. This rule shall also apply to all composite goods.

ART. 30.—The term *pureness* employed in the Tariff or Repertory in respect to industrial and chemical products and substances must not be taken in the strict or scientific sense of the word. It will be sufficient for the article to have organoleptic characters corresponding to the substance for the latter to be considered as pure as regards payment of duty.

ART. 31.—Stuffs or articles of cotton mixed in any proportion with linen, hemp or other similar vegetable fibres and not specially provided for in the Tariff or Repertory shall be dutiable as pure linen goods.

ART. 32.—Stuffs or articles of linen, hemp or cotton mixed in any proportion with wool or horsehair, even combined with threads of other material except fine metal, shall be classed as pure woollen stuffs.

ART. 33.—Stuffs or articles of wool, linen, hemp or cotton mixed in any proportion with natural or artificial silk, ramie or other similar fibre, even combined with threads of other material except fine metal, shall be included in silk stuffs.

As a general rule, all stuffs or tissues with admixture not being specified in the Tariff or official Repertory shall be rated according to the highest taxed component material, whatever be the proportion of the admixture.

ART. 34.—Dress patterns include cut stuffs imported in cartons, boxes or otherwise, and wrapped, pinned or stitched in the form of bodices, skirts or any other article of clothing, the trimmings whereof are so closely matched with the articles that they clearly constitute by themselves part of the value of the whole.

Besides this, in the mere case of tissues wrapped without taking the artistic form of a model and if the trimmings are detached or presented in such a manner as to be serviceable separately, the tissue shall be dutiable according to kind, and the trimmings taxed under the proper Tariff number.

ART. 35.—Pocket handkerchiefs of cotton, linen or silk, even with ornamented or figured, but not embroidered nor opened-worked, borders, shall be classed as if of plain stuff. Handkerchiefs with a small cotton, linen, woollen or silk embroidery in the form of initials or monograms, in one corner only, shall not be considered as embroidered, but dutiable according to material.

ART. 36.—Jewellery and articles of all kinds contained in cases ("*estuches*"), and dutiable by weight, shall not be cleared separately, unless the Consular invoice specifies the jewellery and case separately, giving price and nature of each.

By cases ("*estuches*") is understood small boxes of wood, cardboard or any other material covered with stuff or skin, and also small varnished or polished wooden boxes trimmed with skin or stuff inside, and suitable to receive one or more articles in their compartments or spaces.

ART. 37.—Articles of metal, plated with gold or silver, shall be dutiable as the latter metals; when nickelled they shall pay the rate applicable to the component metal, unless specially provided for in the Tariff.

ART. 38.—If chemical or pharmaceutical products are labelled as containing a different product from that declared, even when the goods agree with the declaration, the highest rate of duty shall be levied whether it be the rate chargeable on the declared goods or the rate leviable on the product indicated on the label.

ART. 39.—If together with machines or industrial apparatus, any articles enumerated in the Tariff or Repertory should be imported as accessories, and in the opinion of the Chief of the Customs, such accessories are in excess of the quantity deemed necessary for setting such apparatus or machine in motion, they shall pay duty separately.

Accessories cover parts or pieces without which the machinery or apparatus could not properly be put in operation.

ART. 40.—Unenumerated parts or pieces of articles specified in the Tariff shall pay the highest duty leviable upon the article itself. For instance, umbrella frames shall follow the régime of silk umbrellas.

ART. 41.—Unenumerated liqueurs and beverages shall be classed in the products which they most closely resemble by assimilation.

As a general rule, all receptacles of wines and liqueurs, other than bottles, shall pay a surtax of 25 % if not specially mentioned.

ART. 42.—In determining the alcoholic strength of wines and liqueurs, and reducing it into degrees of the official scale, the methods and instruments adopted by the Director of Revenue shall be used, and the real duty shall in all cases be carefully ascertained and shall apply to every kilogramme of liquid imported.

In like manner, in reducing the weights and measures of merchandise for the purpose of assessment by the legal system in force, the rules and tables laid down by Law or in any way authorised by the Administration for the purpose must be observed.

(*See the Law as to weights and measures or on the metric decimal system, dated December*, 26, 1893, *and the Equivalency Law of September* 10, 1902.)

ART. 43.—To enable persons to remove from the Customs warehouses fire-arms of all kinds not prohibited on importation, they must produce to the Chief of the Customs a written authority from the Minister of War, certified by the Minister of Finance. From this formality are excepted arms which passengers are allowed by Law to import with them.

ART. 44.—The total amount of the Customs accounts shall be paid in the proportions established by the Laws and in payment of the sums to be collected in cash, the Treasury or the Customs, as the case may be, shall accept foreign gold coin at its equivalent legal value, or drafts approved of by the Ministry of Finance, or the equivalent in national bank notes at the rate of exchange fixed by the said Ministry according to the official Journal.

ART. 45.—The present Tariff shall enter into force from the date of its publication. It repeals the Tariff of November 15, 1902, also the laws dated March 12, 1904, May 19 and September 4, 1905, January 7, October 22 and November 18, 1907, and August 11, 1908, as to any provisions to the contrary contained therein.

EXPLANATORY NOTES TO THE TARIFF.

Note 1. Nos. 3, 4, 5, 33, 43 and 45. *Meats.*—These numbers only include smoked or salted meats imported in kegs, barrels, cases or cloth wrappers, as well as fish and shellfish, dried, smoked, salted, or pressed, imported in cases, barrels or tubs. If packed in pots, flasks or tins, the meats, fish or shellfish shall be dutiable under Tariff No. 33 as animal foods preserved. Fish is occasionally imported in kegs, prepared in the form of "*Salmorajo*," which is a brine mixed with a certain quantity of oil and vinegar, a layer of onions or lemons, and sometimes an addition of pepper grains. This preparation shall, nevertheless, be classed under the respective numbers.

Note 2. No. 7. *Raw whalebone.*—Raw whalebone is presented in large curved sheets having the appearance of a horny fibrous mass. If cut merely in strips for clothing, the same shall be considered as manufactured. Quills simply stripped, and not otherwise prepared are dutiable by assimilation as raw whalebone.

Note 3. No. 8. *Flock wool.*—By flock wool is understood wool carding or combing wastes, the remains or ends of clews and also all refuse from weaving looms and from the shearing of tissues.

Note 4. No. 10. *Raw tortoise-shell.*—Raw tortoise-shell is the shell of the turtle imported in its natural state, in strips, not otherwise wrought, split in pieces ready to be manufactured, in scrap, fragments or filings.

Note 5. Nos. 11 and 13. *Bristles and horsehair.*—These numbers apply to horsehair, boar or hog's bristles, and cow-hair in natural state suitable for manufacturing brushes or for like purposes. Bristles, on

end of which is split and used in certain trades instead of steel needles, come under this classification.

Note 6. No. 15. *Raw horn.*—The exterior envelope enclosing the horns and hoofs of certain quadrupeds is considered as unwrought horn when imported in its natural state or in sheets, not otherwise wrought, or split into pieces to be wrought. Waste, parings and scrapings of horn and hoofs are likewise considered as unwrought horn.

Note 7. Nos. 16, 28 and 146. *Animal fats.*—The following are included in these numbers: All animal fats not specially mentioned in, or dutiable under the Tariff, such as tallow, rendered or not; fatty materials and adipose tissues in their natural state, animal marrow and waste only fit to be employed as saponifiable or exclusively lubricating greases.

Sheep and ox tallow, being the commonest greases, are of a yellowish-white colour, solid, emit the smell peculiar to tallow and dissolve in 40 % of boiling alcohol. Sheep tallow, containing 80 parts of stearine and margarine and only 20 parts of olein, melts at 46° while emitting an unpleasant odour. Beef tallow, not quite as solid, consists of 70 parts of stearine and margarine and only 30 parts of olein; it melts at 38° and also exhales a disagreeable odour. Only ducks' grease melts at a temperature of from 25° to 28°; it is yellow, exceedingly unctuous and contains nearly twice as much olein as solid fats.

Lard oil is likewise classed under No. 16.

Note 8. No. 17. *Bone.*—This number applies to bone not manufactured into articles, even when having undergone certain process of blanching or cleansing or when simply sawn or rasped.

Note 9. No. 18. *Raw wool.*—Fleece wool, in the grease comes in a tangled and disorderly condition, in a raw state, unfreed from the grease, dust and other impurities contained therein, *i.e.*, the state it is found in when sheared from the sheep, without prior washing of the animal. Artificial wool is obtained by unravelling old woollen wearing apparel, effected by proper machinery, after which the wool is carded. Its fibre is short, and can only be spun when mixed with genuine wool. It is always coloured, generally dark brown, more or less variegated fibres being found at times.

Wool in fleece, washed or scoured, refers to such wool as has been washed on the animal, or been washed and scoured after shearing. If a same package contains uncleaned wool and also washed or scoured wool, the lot will be treated as of the same description.

Carded wool covers all wool which, after having undergone the process of carding, is presented combed, *i.e.*, with all the yarn drawn out in the same direction and more or less prepared for weaving.

Note 10. No. 19. *Ivory.*—This denomination shall only apply to ivory which has not been manufactured into wares and which is, therefore, imported in the shape of elephants' tusks, either sawn into coarse unpolished pieces, or in powder, fragments and waste. Fossil mammoth ivory, tusks of the hippopotamus, and walrus, and horns of the rhinoceros, are also included in this number.

Note 11. Nos. 12 and 20. *Mother-of-pearl.*—By unwrought mother-of-pearl is understood the pearl and other similar shells, provided that the same be not wrought into articles, that they still retain their original form or be simply cleaned and filed with a view to being subsequently cut and converted into manufactured articles. No. 20 includes fine shells, coloured or pearled, of all kinds and sizes, whereas waste shells and coarse matter from which lime is extracted come under No. 12.

Note 12. No. 9. *Human hair.*—Human hair, imported unwrought, whether of natural colour or dyed or discoloured, must be dutiable as human hair.

Note 13. No. 21. *Weaving hair.*—This number includes hair which, whilst not exceedingly thin, may nevertheless be used in spinning or weaving in lieu of wool, such as hair of the goat, camel, cat, dog, seal, alpaca and angora goat.

Note 14. No. 23. *Felt hair.*—With the exception of beaver fur, separately classed in the Tariff, this number includes all fine hair specially adapted for the manufacture of hat felts.

Note 15. No. 25. *Untanned hides.*—Hides, salted or prepared for preservation, but which have not undergone the action of tannins, are classed in this number.

Note 16. No. 26. *Ornamental feathers.*—This number includes fine ostrich feathers and the like, specially prepared for ornamenting hats and clothes, but not ordinary feathers with common barbs, whether dyed or not, which latter are dutiable according to No 27.

Note 17. No. 29. *Musk.*—Musk is an odorous substance enclosed in the bag situated below the belly of the musk deer (*moschus moschiferus*), which inhabits the mountains of Thibet. When fresh, this substance has a soft consistency, a reddish-brown colour and a penetrating and very diffusible odour. In drying it becomes darker. It is imported, sometimes in bags of from 4 to 5 centimetres long, oval-shaped and generally covered with gray hair, at other times in a dry state, in small irregular pieces completely separated from the bag. It melts under the action of heat, and is soluble in boiling water. When mixed with potassium, it exhales an ammoniacal odour, but when mixed with bitter almonds it loses its smell. Although several kinds of musk are known under the names of Tonquin, Nankin, Siberian, Kabardin, all such kinds come within the general denomination of musk, classed by the Tariff as an animal product.

The product classed under this number must not be confounded with artificial musk imported in the form of an oleaginous liquid or white powder, merely having the odour of musk and which is considered as perfumery.

Note 18. No. 31. *Castoreum.*—Castoreum is a secretion of the beaver. This product, which has a resinous appearance, is of a dark colour, has a penetrating uric odour and a bitter taste. It is generally imported in coupled sacks, of a dark colour, shrivelled and flattened. Castoreum is insoluble in water, but easily dissolves in alcohol and ether.

Note 19. Nos. 32, 36 and 47. *Polonies.*—These numbers include polonies and sausages, *mortadella* and bacon imported or not in tins, casks or pots; also meat or animal matter prepared with sauce, fat or oil, or, if devoid of these condiments, put up in jars, pots, or tins, and generally all alimentary preserves of animal origin, not specially mentioned in No. 33.

Note 20. No. 40. *Lard.*—By lard is meant white pig's fat, unctuous to the touch, granulous and of an agreeable odour. Lard is much more soluble in ether than in alcohol, being composed of 38 parts of stearine and margarine and of 62 parts of olein; it is softer than tallow and melts between 26° and 31°.

Note 21. Nos. 49 and 65. *Animal oils.*—The oils specified in these numbers are extracted from land or sea animals. They are used in industry for lubricating or illuminating purposes, or for the manufacture of certain goods.

Oils of the *feet* of *sheep*, *horses* or *neat cattle* are lubricating oils.

Fish oils which are found in trade are of different kinds, and are used for various purposes.

Herring oil (American) is employed in preparing hides and skins after tanning, and also as a substance for adulterating linseed oil.

Sardine oil (Japanese) is a raw material used in the preparation of fish tallow employed in tanning.

Seal oil is a lubricant employed in tanning hides and skins. These consist of four kinds, and are frequently mixed with other fish oils.

Whale oil is employed for burning purposes, for tanning hides and skins, and making soap.

Dolphin oil is a lubricant of fine quality.

Porpoise oil is used in tanning, and as a lubricant, mixed with some other oil.

Cod-liver oil, used in medicine, is dutiable according to Tariff No. 65. This oil is likewise employed as a lubricant, and also to impart different dark shades to tanned hides and skins.

Sperm oil. Although this is not an oil properly speaking, it is, nevertheless classed under No. 49. It is used to burn in lamps and as a lubricant.

Shark oil is used for tanning hides and skins.

Note 22. No. 50. *Albumen.*—Albumen is generally imported dried, in slightly transparent sheets or scales. It is soluble in water and precipitates under the action of mineral acids. When heated with hydrochloric acid, it produces a bluish colour. Essences of bergamot, citron, and of mint coagulate albumen. Egg albumen agitated with chloroform forms a jelly. There is no difference between egg albumen and blood albumen.

Note 23. No. 54. *Glue.*—This number applies to the common glue employed by joiners and in other industries. This product is manufactured from skin wastes and parings of all kinds, and is found in sheets of a dark colour and of a disagreeable animal odour.

Note 24. No. 55. *Crude coral.*—This number applies to coral, in lumps, whole or cut branches, or in powder, but neither polished, carved, nor perforated to be strung.

Note 25. No 57. *Sponges.*—By fine sponges are meant toilet sponges which, even when partially bleached and free from their sand and calcareous fragments, are composed of cells never exceeding ½ centimetre in diameter.

Common sponges differ from fine sponges by being harder, darker coloured, their cells exceeding ½ centimetre in diameter and their volume being larger.

Note 26. No. 58. *Stearic acid.*—This number applies to stearic acid in cakes, a solid, fatty matter, of a slightly transparent white colour and lighter than water. This product is insoluble in water, and dissolves in boiling lyes of soda or potash and in alcohol.

For the application of the duty, the form and size of the cakes are not taken into account, nor is it taken into consideration whether the product is sufficiently purified or still contains other fatty acids rendering it impure. Stearine melted in lumps or pieces follows the same classification.

Note 27. No. 60. *Glycerine.*—Glycerine which is obtained from the saponification of fatty substances is a neutral liquid, colourless, odourless and having a sweet taste. It is soluble in water and in alcohol, and practically insoluble in ether.

Glycerine dissolves gums, soap, creosote, and albumen, but it exercises no dissolving action on calomel, sulphide of carbon, essential oils or camphor. It precipitates gold chloride.

Only glycerine containing no admixture of foreign substances for the purpose of being converted into medicine or a toilet product is classed under this number.

Note 28. No. 61. *Gelatine.*—"*Grenetina*" or gelatine, which is a product obtained by the action of boiling water on bones, cartilage and sinews, occurs in the form of thin, transparent, odourless, insipid, colourless sheets, though sometimes of a red hue. In cold water, which it absorbs, "*grenetina*" increases in volume; it dissolves in hot water and, when cooling, forms into a transparent and gelatinous mass. Alcohol coagulates its solutions and gallnuts or tannin produce therein a dark-coloured precipitate.

Isinglass classed in No. 63 is the dried sounds of fish. It occurs in irregular, rough, white, slightly transparent pieces with a pearly reflection; it dissolves in hot water, and is used in medicine and for clarifying wine and other liquids.

Note 29. No. 62. *Guano.*—Guano is formed from the droppings of various aquatic birds, which have been accumulating for a considerable period. Generally speaking it is pulverulent and has a colour varying between gray and yellow or dark red. It is mixed with pebbles and rough sand, and, when put in contact with water, it at once emits carbonic acid. On mixing a small quantity of guano with slackened lime and sufficiently moistening the mixture with water by thoroughly stirring it, it ought to emit an ammoniacal odour, and the better the quality of the guano undergoing the test, the stronger the smell. Occasionally, guano is mixed with large crystals of sal ammoniac called guano crystals.

Fertilisers and manures are included in this number; they are divided into two classes: 1. Fertilisers and manures consisting of chemical compounds more or less impure, such as crude sulphate of ammonia (from gas works), sulphate of magnesium, sulphate of sodium, chloride of sodium, nitrate of sodium, etc.; 2. Fertilisers and manures composed of an admixture of various substances:

a. Admixture of chemical compounds, such as sulphate of ammonia with superphosphate of calcium;

b. Admixture of natural substances with chemicals, such as guano mixed with phosphate of calcium;

c. Admixture of materials which cannot be considered as chemical compounds and which in most cases are wastes or residues of certain industries, such as bone ash, rape seed, foundry slag, wool waste, etc.

Chemical substances serviceable as fertilisers must be absolutely impure; if refined, they will come under the Tariff number applicable thereto.

Note 30. No. 64. *Silk.*—This number relates to silk which has not been wrought but which, being simply unwound from the cocoon and bleached, is offered to trade in the form of large skeins. Although silk is sub-divided into different kinds, the Tariff makes no distinction and treats all kinds of silk, and also artificial silk referred to in Note 211, indiscriminately as to payment of import duty.

Note 31. No. 51. *Animal charcoal.*—This number applies to bone charcoal washed or not, employed in industry for discolouring and clarifying certain products.

Ivory black, known also under the name of Cologne or Cassel earth, even it used as a pigment, and whether in powder or granulated, and likewise all pure animal charcoal for whatever use intended, are included in this number.

Note 32. No. 65. *Cod-liver oil.*—Only white or black cod-liver oil, unprepared, solely for medicinal use, is included in this number.

Note 33. Nos. 68 and 82. *Pack and other saddles.*—These numbers cover pack and other saddles, of all kinds and qualities, complete or not, and their spare parts. Articles of leather which can only be utilised in connection with machinery are held to be parts of machines and not separate leather wares, such, for instance, as leather pipes for rollers, bands of leather impregnated with oil called "*chicotes*" for weaving looms (pickers), valves ("*zapatas*") for pumps, etc.

Note 34. Nos. 74, 75 and 76. *Belting.*—By leather belting for machinery are understood bands of a uniform width corresponding to the surface of the pulley to which destined, provided that their length be also adapted to that purpose. For instance, single strips of leather cannot be considered as belts unless joined together to form a transmission belt. This number likewise includes cables of rough or tanned leather for transmission of power. Machine belting is only dutiable when not imported together with the corresponding machinery.

Note 35. Nos. 77 and 86. *Dressed skins.*—These numbers comprise ordinary tanned hides, even if coloured, polished, stamped or varnished. Hides tanned with the hair on follow this régime in the case of common skins. Rare skins, such as those of the tiger and the like, must be dutiable as fine hair skins referred to in Note 37, irrespective whether of one single piece or composed of different pieces joined together or applied on tissue. Cowhide which, owing to its thickness, is only employed for soles, trunks or valises is classed in No. 96.

Note 36. No. 80. *Special gloves.*—Large coarse gloves of skin used by mechanics having wrists strengthened with wire or leather, or lined with any material, are also dutiable according to this number. To these are assimilated coarse gloves of rubber combined with tissue or knitted ware, exclusively used by mechanics.

Note 37. Nos. 83, 84, 94 and 95. *Fine skins.*—Tanned skins with fine hair, specified in No. 84, are those used as peltries, such as ermine, sable, fox, otter, beaver and the like. The skins of birds, rats, cats, rabbits, wolves, tigers, lions, bears, bisons, zebras, and other rare skins, provided they be tanned with their feathers or hair, are also included in this number.

These skins are presented for clearance separately, in bands sewn or affixed on stuff, or in the form of rugs. Rugs of goat's or other skins with common hair imitating skins looked upon as rare, are comprised in No. 84.

The goods dutiable under No. 95 are manufactured with skins of fine hair, to wit, muffs, boas, pelerines, capes and other cloaks, whether or not with lining of silk and ornaments or trimmings containing cotton, wool or linen.

Note 38. Nos. 87 and 88. *Babooshes.*—Babooshes, pattens and slippers classed in Nos. 87 and 88 are well known. They consist of a low shoes only worn in the house owing to its convenience and of neither a perfect nor elegant make. As a general rule this shoe is heelless or if it has a heel, same is very low, consisting, at the very outside, of two or three superposed pieces of leather.

Note 39. No. 89. *Top boots.*—By top boots of leather for men are understood those covering all or part of the calf of the leg; these are specified in No. 89. Any footwear for men measuring more than 16 centimetres from the edge of the sole to the upper end shall be treated as top boots. The fact that the legging of the boot is closed or open and is furnished with eyelets for receiving laces does not alter the classification.

Note 40. Nos. 90 and 91. *Footwear.*—Nos. 90 and 91 include all kinds of footwear for men, women and children; boots, half-boots, low shoes or "*choclos*" for ladies; elastic boots; buskins with or without bellows ("*fuelle*"), low shoes, etc., for men, in fact, all men's footwear except slippers and boots.

Babooshes, pattens and slippers of cotton, linen, wool or silk stuff or containing silk shall be dutiable as shoes, these classes according to Nos. 929, 1012, 1101 and 1125

Note 41. No. 121. *Articles of coral.*—Wrought coral is that which is cut and polished, whether carved, in pearls or simply in fragments perforated to be strung in the form of chaplets.

Note 42. No. 123. *Spermaceti.*—This number applies to spermaceti, more or less purified, imported pressed in lumps. In such state this product is white, dry, of a crystalline structure, brilliant and has the lustre of mother-of-pearl.

Crude spermaceti has a soft, oily, granular consistency and is of a yellow colour; chemically it is classed as animal fats.

Note 43. No. 154. *Cotton.*—This number applies to cotton which has passed through the ginning machine, and which, freed from its seed, only consists of entangled and disorderly fibres.

Note 44. Nos. 156 and 1266.—Number 156 applies to cotton which, after having been carded, is presented with all its fibres arranged in the same direction, thus forming sheets of finely combed textile materials.

Number 1266 applies to carded cotton used in medicine under the name of absorbing or antiseptic cotton, provided, of course, it be not saturated with medicinal substances. Carded cotton glued or fixed upon Chinese (tissue) paper known under the name of wadding used for padding is included in No. 156.

Note 45. No. 162. *Green aniseed.*—Green aniseed classed in No. 162 is a small oblong seed of about 3 millimetres, of a green colour and a sweetish taste, which must not be confounded with Chinese anise, star anise, or badian, for the latter is formed of at least six reddish-brown oval shells, gathered together at the top in such manner as to form a star. Each shell contains a very shiny seed of a very strong anise odour, which is used in the preparation of certain liqueurs.

Note 46. Nos. 175 and 176. *Dried fruits.*—Under the denomination of dried fruits are classed all fruits which, in their natural state, contain no watery juice, such as nuts, hazelnuts, etc.; likewise those dried in the oven, in the sun or by any other process, *e.g.*, raisins, figs, dates, chestnuts, etc.

Note 47. Nos. 174 and 182. *Fruits and vegetables, fresh.*—This number applies to fresh garden produce, vegetables, tubers, and fruits, not specially mentioned in the Tariff. By fresh fruit is understood fruit which, owing to its juicy nature, is easily perishable, such as grapes, apples, oranges, pineapples, pears, etc., and having undergone no preparation likely to alter their state of freshness.

Note 48. No. 180. *Fruits and vegetables, preserved.*—The following are included in this number: Vegetable alimentary products, preserved, not specially mentioned, with or without sauces, when imported in tins or glass or earthenware receptacles, such as peas, asparagus, cabbage, mustard or pimento sauces and other edible preserves, with the exception of fruits in syrup, juice or brandy, specially mentioned in other numbers.

Note 49. No. 191. *Medicinal seeds.*—Only medicinal seeds and berries, fresh or dried, but neither pulverised, grated nor pressed in the form of a paste or cakes, are included in this number.

Note 50. No. 200. *Rough cork.*—Rough cork is the bark of the cork tree still coated with its rough and hard crust, forming the outer part of the trunk. Cork cut into sheets is free from its rough surface. It is used for making stoppers, and instead of being imported in large sheets, it sometimes enters in the form of cubes of from 3 to 5 centimetres side. This number includes also the raw material destined to industrial purposes, sheets of greater or less thickness and cubes, but not thin sheets for soles and other purposes

Note 51. No. 201. *Vegetable hair.*—Vegetable hair is a fibrous parasite plant known under the name of Spanish beard ("*barba española*") and used as excelsior for upholstering furniture.

Note 52. No. 207. *Firewood.*—Rough common wood only, proceeding from the felling of trees and solely fit for use as firewood, is included in this number, to the exclusion of fine wood in pieces capable of being employed in cabinet work.

Note 53. Nos. 190 and 212. *Roots, barks, etc.*—This number includes roots, shoots, tubers, barks, flowers, fruits, herbs and leaves employed in medicine or industry, and not specially mentioned in any other Tariff number. Spores in a raw state known under the name of lycopodium also come under this number.

Note 54. No. 221. *Jams.*—This number includes jams, fruit jellies, sweetmeats, and dessert cakes. Jams which are only used as excipients for certain medicinal substances shall be considered as drugs under No. 1378.

Note 55. Nos. 226, 231 and 232. *Flour and Pastes.*—Nos 225 and 230 comprise flour of cereals and all unenumerated feculæ be they pure or prepared with milk, sugar, barley and other nutritive substances used for children's and invalids' food, and no account will be taken of any medicinal substances added to the feculæ, provided these retain their alimentary or nutritive character. They shall accordingly be taxed under No. 230 which also applies to tapioca, arrowroot, semolinas and flours containing milk or prepared according to any particular method not specified.

Number 226 affects flour pastes for soups, commercially known under the name of "Italian pastes," and mentioned as such in the Tariff.

Note 56. No. 228. *Fine biscuits.*—All kinds of biscuits, even dessert, are included in this number. By dessert biscuits are understood those ornamented with sugar, chocolate, seeds or fruits and not those consisting of an interior of floury paste completely covered with sugar paste and resembling bonbons. Plum-puddings, mince meat, gingerbread and the like, come under the same number.

Note 57. No. 233. *Molasses.*—This number applies to molasses of the sugar-cane, maple or glucose, thick and viscous, employed in industry as raw materials. Syrups of commerce fit for consumption, and frequently coloured or mixed with fruit juices or aromatic non-medicinal substances are included in No. 1620.

Note 58. Nos. 240, 244 to 246 and 1248 to 1250. *Vegetable oils.*—Under these numbers are classed non-volatile oils of vegetable origin, generally obtained by the crushing of seeds, fruits or other parts of plants. At a normal temperature, these oils are liquid, some under like conditions being, however, solid or unctuous, such as *e.g.*, cocoa oil, nutmeg oil and other, which, in that case, are called concrete. A drop of fixed oil poured on paper will produce a greasy stain which does not disappear by quick evaporation. Contrary to essential or volatile oils, fixed oils saponify under the action of alkalies.

Fixed vegetable oils which are generally found in trade are subdivided into siccative, semi-siccative and non-siccative oils. Amongst the first named should be classed:

Linseed oil, used in making soap, although chiefly employed as raw material in the manufacture of boiled oil for paints and varnishes. For the purposes of the Tariff, the duty remains unchanged, whether the oil is raw or boiled.

Japanese wood oil is used for the same purposes as linseed oil.

Lallemantia's oil (*Russian*) is a lamp oil and is employed for the manufacture of varnish.

Walnut-tree oil is used by painters for mixing with white paint.

Poppy-seed oil is used for the same purpose as walnut oil, and occasionally in cooking.

British niger-seed oil is a substitute for linseed oil.

Sunflower oil (*Russian*) is employed as a substance for adulterating olive oil, and is used in manufacturing soap, paints and varnishes.

Walnut oil is used in the manufacture of soap.

The principal semi-siccative oils are:

Camelin oil (German sesame oil), used in making soap.

Maize oil, used as an illuminant, a lubricant and for making soap; it is a substitute for cotton seed oil.

Kapok oil, used in making soap.

Cotton-seed oil, used to adulterate butter, olive oil and to make soap.

Sesame oil, used for the same purposes as cotton-seed oil and for illuminating.

Colza oil (*rape-seed oil*) a lamp oil, a lubricant and used in certain industries.

Castor oil, used in medicine, in soap making, and as raw material for the manufacture of oil for Turkey red.

Croton oil, used in medicine.

Curcas oil, used in medicine.

Non-siccative oils:

Apricot kernel oil, used in perfumery and for adulterating almond oil.

Peach kernel oil, the commercial sweet almond oil.

Almond oil, used in pharmacy and for cooking purposes.

Groundnut oil, a lamp oil, used for cooking purposes and for adulterating or substituting olive oil.

Note 59. Nos. 203, 204, 243 and 256. *Gums, resins, etc.*—Gums, resins, and balsams referred to in these numbers are obtained from gum-resinous plants by incision, exudation, or any other process. These substances shall, unless otherwise mentioned, be dutiable according to these numbers.

The principal industrial gums and resins used for the preparation of varnishes and for stiffening cloth are gum arabic, copal, dammar, pounce, lac, tragacanth, spruce, dragon's blood, etc.; and the principal medicinal gums are arnica, lignum-vitæ, jalap, etc.

Dammar gum or "kowry" resin is colourless when newly extracted, but it subsequently assumes a yellow colour, sometimes rather dark, with opaque or milky parts. It is easily fusible. When reduced to powder it emits an aromatic odour of turpentine and sometimes the perfume of orange peel. Being very brittle, it is easily reduced to pieces. It occurs sometimes in large drops, sometimes in masses of an irregular, angular shape, with an opaque, gray, or blackish surface.

Copal gum or resin closely resembles dammar gum. It sometimes occurs in sheets; sometimes in irregular, spherical, or agglomerated fragments, covered with a whitish dust. Its colour varies between light yellow and orange yellow. It is insoluble in fixed oils, and, while burning emits a strong resinous odour.

Gum arabic is white, of a vitreous aspect, and brittle. Being soluble in water, it forms therein an adhesive mucilage. Generally gum arabic is substituted by or mixed with Senegal, Galam, or "Salabreda" gum, which occurs in irregular, imperfect drops of white, ruddy, or reddish colour. Like gum arabic, these products are soluble in water.

"Salabreda" gum is more transparent, and generally takes the shape of small, twisted ribbons. Gum arabic solution gives a gelatinous precipitate under the action of protonitrate of mercury, which, however, only disturbs in a small degree a solution of Senegal gum.

Gum lac occurs sometimes in dark-coloured sticks full of impure matter; at other times in irregular fragments, and more frequently in shells or small, thin, brittle sheets. It varies between a ruddy colour and dark red. It is insoluble in water, ether, sulphide of carbon, benzine, turpentine oil, acetic acid, and ammonia, and is soluble in alcohol and in caustic soda.

A white gum lac in sticks, twisted in spirals, of a silky lustre, which proceeds from the artificial discolouration of yellow lac, is also known in the trade.

Barbary-tree gum or sandarc comes in small, lengthened, lemon-coloured sheets, generally coated with a very fine and clear dust. Its odour is somewhat resinous. It is soluble in alcohol, with which it furnishes a very brilliant varnish. Although soluble in ether, it is insoluble in acetic acid and caustic soda.

Gum tragacanth occurs in sheets, flakes, or flat, white filaments having the appearance of horn. It is insipid and odourless. When in contact with water it absorbs the latter and slowly swells into a thick mucilaginous mass, which turns blue under the action of iodine.

Note 60. No. 1384. *Opium.*—Opium is the gum resinous juice extracted by incisions made in the capsules of the poppy. It has a pasty consistency, a dark colour, a strong odour, and a bitter and acrid taste.

It comes in irregular loaves wrapped up in poppy leaves. It dissolves in water and in alcohol. Extract of opium is of soft consistency, dark in colour, and has a strong odour and a bitter and acrid taste.

Note 61. No. 247. *Essential oils.*—Essential oils are extracted from the odorous matter contained in the utricles of some vegetables. Their odour spreads easily by reason of their being very volatile; while inflammable and of an acrid taste, they are soluble in alcohol, ether, and fixed oils, and insoluble in water, which, however, they may aromatize by contact. They dissolve phosphorus, iodine, sulphur, and greases, and are incapable of saponifying under the action of alkalies. Certain essential oils, as menthol and others, are solid.

Note 62. No. 248. *Spirits of turpentine.*—Spirits or essence of turpentine is obtained from the distillation of the resinous pine tree. It dissolves phosphorus, iodine, india rubber, resins, and greases. It is volatile and inflammable.

Turpentines are resinous, fluid, have a strong smell, and acrid taste, and are of a more or less yellowish colour. In trade they are subdivided into different kinds known under the names of Bordeaux, Canadian, Chio (Kioo), Mecca, Venice, Trieste, and Strasburg turpentines. All these, including terebenthene, terpene, and terpinol, are dutiable according to this number.

Note 63. No. 253. *Charcoal.*—Includes charcoal used as fuel and also powdered charcoal of whatever use. To distinguish charcoal from plumbago the following characteristics of the latter should be kept in view: It is a lead powder with a metallic lustre, greasy to the touch and adhering to the skin, on which it leaves a lead stain. When strongly heated on a platinum sheet, charcoal diminishes rapidly, leaving a small quantity of white ashes; plumbago subjected to the same test at first becomes red, then upon cooling off resumes its original colour, almost without any loss in weight.

Note 64. No. 254. *Vegetable wax.*—Includes under the designation of "vegetable wax" all wax obtained from various vegetable products, used in the industries principally for the manufacture of candles and soap. The most important kinds of vegetable wax are Carnauba wax, used for the manufacture of candles and varnishes, Balafoura, fig and Ocuba wax, used for the manufacture of candles.

Note 65. No. 255. *Dextrine.*—This article is a substance, solid, white, gummy, uncrystallizable, odourless and tasteless, soluble in water and having the property to deviate to the right polarized light rays. It is obtained by heating starch up to 200 degrees; it may be substituted to gum and is employed in conjunction with mordants in dyeing and with certain bandages in surgery.

Note 66. No. 258. *Orchilla weed.*—Kind of Iceland moss much valued for dyeing.

Note 67. No. 261. *Tannin.*—Applies to tannic acid, a powder which is light, spongy, brilliant, yellow, odourless, and astringent to the taste; it is soluble in water, alcohol, or glycerin; insoluble in pure ether. When treated with ferrous salts, tannic acid solutions form a black precipitate and likewise precipitate solutions of gelatin and albumen.

Note 68. Nos. 264 and 265. *Building wood.*—By common building wood is meant any wood unfit for cabinetmakers' work, and which can be employed solely for the building of wooden houses, for usual woodwork, ordinary flooring, or other common or rough work. As specimens of such wood may be cited the pine, oak, poplar, alder, acacia, and ash. This wood may be imported in blocks, beams, planks, and boards sawn, but not planed. Exemption from duty shall not, however, apply thereto if grooved and dovetailed, if sawn into thin sheets for veneers, or if cut, open-worked or wrought in any way so as to fit it for some definite object.

Note 69. Nos. 382 to 386. *Gold and silver.*—Filings, clipping waste, ingots, grains and plates of gold, silver, or platinum, neither engraved, stamped, open-worked, nor rolled in such manner as to be fit for use in gilding, are also included in these numbers.

Note 70. Nos. 387 and 388. *Wire-drawn articles of gold or silver.*—Wire-drawn articles classed under Tariff Nos. 387 and 388 include metals specially prepared for the manufacture of galloons, trimmings, and embroideries, such as purl, spangles, leaves, threads lamellas, etc., but not wares manufactured therefrom.

Note 71. No. 398. *Gold or silver galloons.*—Under the denomination of galloons are understood galloon makers' products woven or made of metal threads. This number, therefore, applies to galloons properly so-called, fringes, bullions, trimmings, tapes, puffs, tassels, lace, and embroidery of metal thread or purl made of silver or of gilt silver.

Note 72. Nos. 413 and 414. *Metal bars.*—Tariff No. 414 includes square, octagonal, or round bars, exceeding 9 millimeters in diameter (No. 00 Birmingham gauge), used for the manufacture of bolts and other articles.

By white metal are meant white alloys of different metals with copper, other than silver alloys, which are considered as pure silver.

Under this classification are included copper and zinc alloys, known under the name of Pinchbeck, oreide, Tournay, chrysorin, Japanese Sin chu, Muntz's metal, Aich metal, Bath metal, Metchts' metal, Bristol metal, and Kessler's alloy, brass platinum, and Mallet's brass; alloys of copper, zinc, tin, and lead, such as statue bronze, Stolberg's, Jackson's et Polin's brass, white Chinese bronze, Japanese Kara-Kane; metal for friction pieces; alloys of copper, tin, zinc, antimony, and nickel, such as electrum, alfenide, packfong, alpaca, German silver, tutania, achberrium, spelter, Sheffield, Britannia, Pholin, and Algerian metals; alloy of copper and aluminium known under the name of aluminium and phosphor or phosphorous bronze.

Note 73. No. 415. *Plates.*—Only such plates and sheets as are intended for industrial purposes, but not thin sheets, such as tinsel, enamel (smalt), and imitation gold in booklets, specified in the tariff are included under this number.

Circular sheets of copper, for bottoms of pans and other utensils, are also included in this number.

Note 74. Nos. 419 to 421. *Wire.*—By wire is meant round wire, the largest diameter of which does not exceed 9 millimeters, *i.e.*, No. 00 Birmingham gauge.

Wire for electric conductors, imported in rolls of different lengths, even having a diameter of more than 9 millimeters, is classed as wire under No. 421.

Note 75. Nos. 451 and 452. *Common galloons.*—The galloons and textiles to which Tariff Nos. 451 and 452 refer are the same as those mentioned in Note 71, the only difference being in the metal of which they are made.

Note 76. Nos. 389 to 392, 424 and 425. *Jewellery.*—Under the head of jewellery are classed small fancy articles exclusively used as ornaments, such as earrings, rings, brooches, breastpins, collar and shirt studs, sleeve links, chains, trinkets, medallions, bracelets, etc., but not goldsmiths' wares, canes, watches, or other like articles specified in the tariff.

Shirt studs and sleeve links made of mother-of-pearl, ivory, tortoise shell, etc., in which the only metal part is the stem on which they are mounted, are not regarded as jewellery, but as articles of the material of which they are made.

Note 77. No. 445. *Tinsel.*—Tinsel is a small sheet of beaten brass, which is so thin that it is exceedingly flexible, although being somewhat thicker than gilders' gold leaf. On being simply moved, tinsel sheets produce a metal sound. *Smalt* in leaves consists of a sheet of beaten copper, analagous to tinsel, from which it differs on one side, this being whitened and coated with a varnish of transparent colour. Mosaic-worked smalt consists of small designs in relief chiselled upon the aforesaid sheets. Thin hammered metal leaf for gilding commonly known under the name of gilders' silver or imitation gold, is likewise classed under Tariff No. 445.

Note 78. No. 464. *Bronzing powders.*—Tariff No. 464 includes metal powders and liquids for bronzing used by printers, lithographers, and painters to imitate dull gold, silver, or bronze on the articles to which applied.

Varnish prepared with the powders referred to, also cups and shells containing silver or gold paste for painters, are dutiable according to this number. If the process is the same it is immaterial whether the appearance be that of gold, silver, aluminium or bronze.

Note 79. No. 472. *Type metal.*—The alloys mentioned in Tariff No. 472 may be tested in the following manner: A fragment of the sample is dissolved in nitric acid, yielding a milky liquid, which is filtered. The part which passes through the filter, when treated with sulphide of ammonia, will give a black precipitate, while, if subjected to the action of iodide of potassium, the precipitate will be yellow, both reactions thus proving the presence of lead. The solid part retained in the filter is carefully washed in distilled water and is treated with sulphide of ammonia, which dissolves it. By adding hydrochloric acid to the liquid, a precipitate of sulphide of antimony is obtained, which is characterized by an orange colour and indicates the combination of lead and antimony.

Note 80. No. 490. *Various articles.*—A large proportion of the articles which pass in the trade as articles made of lead, such as toy soldiers, pencil sharpeners (*tajalápices*), tubes for colours and dental pastes, etc. are really made of alloys of lead and tin or lead and zinc. The most simple method for distinguishing these alloys is to put a drop of sulphuric acid on the articles to be tested. If it produces a slight effervescence or gas bubbles, it is an unmistakable proof that the article is made of an alloy of lead and zinc. In the case of an alloy of lead and tin it is sufficient to dissolve a small piece in nitric acid. The addition to the solution of a small quantity of water will make it slightly turbid if there should be tin in the alloy.

Note 81. No. 498 and 499. *Iron or steel wire.*—Iron or steel wire specified in Tariff Nos. 498 and 499 shall be subject to the duty specified therein, whether they be galvanized (zincked) or not, tinned or not. The diameter of the wire specified in No. 498 must be over 1 millimeter, *i.e.*, it must exceed No. 20 Birmingham gauge, but not more than 9 millimeters, *viz.* No. 00 of said gauge. Wire of a larger diameter shall be classed under round iron or steel, in rods or bars. Strings for musical instruments of iron or steel wire, not covered with thread, are, according to thickness, dutiable in conformity with the regulations established in this Note.

Note 82. Nos. 500 and 520. *Barbed wire.*—Iron wire for fences consists either of a double-galvanized (zincked) wire, twisted into an open spiral provided at its interstices with a sharp-pointed barb, or an iron strip with points, or a galvanized-iron strip in lieu of the iron wire, of 1 or 2 centimeters in width, spirally twisted and barbed. There are also classed under No. 500, as material for fencing, bands composed of galvanized-iron wire netting, provided that they do not exceed 5 centimeters in width, and double-twisted spiral wire, without points, or unbarbed, made of galvanized iron. The clamps for fixing the wire to the fences are included in No. 520.

Note 83. No. 504. *Iron Hoops.*—Hoops are pieces of hoop iron intended to bind, once around, bales of fiber or other materials. They are either perforated at their ends to be riveted or provided with special clasps. These hoops are sometimes furnished with triangular holes at intervals in the length, to economize metal or to lessen the weight.

Clasped iron wire for baling packages is imported in pieces, cut so as to go round same once and secure bales of different vegetable fibres in lieu of cords or hoops. These fasteners are usually of galvanized iron.

wire, sometimes single, sometimes double, and twisted in very open spirals.

Note 84. No. 521. *Iron or steel ingots.*—Iron ingots described in Tariff No. 521 must be of first fusion, *i.e.*, proceed from the first casting of the ore. Filings may be of any thickness, and scales and shavings shall be considered as such. By scrap metal must be understood irregular fragments of metal and old iron intended for melting purposes.

First fusion iron can be distinguished from rough wrought iron by its brittleness. For instance, a piece of cast iron measuring from 8 to 10 centimeters square or in diameter, placed on the ground, is liable to break under five or six blows of a hammer weighing 7 kilos, or of a sledge hammer, whereas under like conditions it is quite impossible to break wrought iron.

Note 85. Nos. 504 and 535. *Hoop iron and hoops.*—By hoop iron is understood the strips of iron generally employed for baling goods, from 25 to 60 millimeters in width and corresponding in thickness to Nos. 14 to 20, inclusive, Birmingham gauge. Round iron means cylindrical iron rods exceeding 9 millimeters in diameter, and by square iron is meant square sectioned iron rods, of whatever thickness; by flat iron bars are understood prismatic bars whose section has the form of a parallelogram. Owing to its thickness, which must be over 2 millimeters or exceed No. 14 Birmingham gauge, such iron must not be confounded with hoop iron; solid bars, whose section has the form of a half circle or segment of a sphere, are called semiround rods.

The following come under the same tariff number: All solid bar iron intended for industrial purposes having a hexagonal, octagonal, triangular, or elliptical section.

By angle iron are meant flat iron bars, folded along the entire length, whose section represents any kind of angle formed by the two longitudinal halves of the bar. T irons consist of two flat bars superimposed in such a manner that one is perpendicular in plane to the other and forms two right angles. These two kinds of iron, which are of slight weight, must not be confounded with roofing beams or joists, which may be of the same shape. This number further comprises light rods whose section resembles an iron pole or other similar figure, used for window frames in iron buildings, as well as iron bars known as "overlap," or whose shape resembles that of a mushroom.

Note 86. Nos. 517, 518, 528 and 529. *Joists and bolts.*—By beams and joists for roofs are understood solid iron pieces, capable of supporting without bending, weights fixed in relation to their dimensions. Their section is affected by different forms, as T, I, L, U, [], according to their application and resistance.

The beams, joists, and pillars included in these numbers must be without any perforations or cuts of special form to fit them for some definite construction, since these numbers comprise only pillars, bolts, and joists which can be used indiscriminately in any structural work.

The pillars may be cast in one piece or formed of separate sections screwed or riveted together.

These numbers refer to beams, joists, and pillars, of iron or steel, provided with perforations, special cuts, or in any way prepared for some definite structural work. These numbers also include trusses, supports, foundation plates for pillars, connecting plates for braces and tiebeams with or without nuts, and, in general, all detached parts of iron and steel used for structural purposes.

These numbers do not include screws, tiles, and plates for roofs, the detached parts for structural purposes enumerated in the tariff or the alphabetical list, or those forming decorations or ornaments.

Parts not needed for strengthening the structure are considered as decorations and ornaments; but simple ornaments, such as cornices, even decorative, since they are necessary for the formation of the structure, are included in Nos. 517 and 518.

The pillars of iron or steel and parts thereof, comprised in Nos. 517, 518 and 529, must weigh at least 5 kilos per linear meter; those weighing less are rated as iron bolts or building iron under No. 528.

Note 87. No. 570. *Anchor chains.*—Anchor chains are admitted free, according to the Repertory, as parts of a vessel. To distinguish anchor chains from those specified in No. 569, it should be observed that anchor chains for ships must have shackles by means of which they can be easily separated into sections of about 30 meters long, also called "shackles" by sailors; and that the chains must correspond in size with the anchors with which they are imported, in accordance with the proportions given in the table. The figures given in the table regarding the caliber and weight of the anchors, while those generally accepted in navigation are not to be regarded as an absolute standard, since they are merely approximate and intended to be used in determining whether the chains are adequate for the anchors with which they are imported. The maximum length of chains and the minimum caliber of the links, given in the table, are to be considered as exact figures for tariff purposes (*omitted*).

Note 88. No. 623. *Busks and springs.*—Tariff No. 623 is applicable to steel busks or strips of any shape or size, coiled or cut, even with holes, coverings, hooks, or eyes of brass or other common metal, covered or not with cloth or leather, for corsets or clothing.

Note 89. No. 650. *Emery.*—Emery is a variety of impure alumina; it contains magnesia, silica, oxide and protoxide of iron, and corundum. Its colour varies between bluish gray and dark brown. By means of loadstone a certain quantity of protoxide of iron can be extracted from its powder. Although heavy, it floats in water when reduced to a fine powder. When spread on a wet glass and crushed with a small muller it completely dulls the surface of the glass.

Tariff No. 650 applies only to emery in powder or grains, and not to emery applied on paper or cloth used for polishing or to emery wheels.

Note 90. No. 641. *Clay.*—Clay and sand of all kinds employed as raw materials for industrial purposes are classed under Tariff No. 641.

Clay, the constituent parts of which are silica and alumina, may be white, light yellow, light blue, gray, or light green. It absorbs water and with it forms a more or less plastic mass according to the quantity of sand it contains. It is divided, according to its plasticity, into fatty-clay, which is unctuous to the touch and is elastic and may be drawn out, and lean clay, with a mass hard to the touch and which disintegrates when drawn out.

The clays are usually classified as follows: Fire clay; pipe and porcelain clay, called "china clay" or "kaolin," which is plastic to a high degree and resists high temperatures; common clay, called "potters' or plastic clay," which softens at great heat and vitrifies; fuller's earth, which disintegrates with the contact of water and is chiefly employed in fulling, for scouring cloth, and for the clarification of certain products; calcareous clay or lime marl, which disintegrates with the contact of water and produces a strong effervescence when in contact with acids; loam, a mixture of clay and sand, employed for the manufacture of common bricks. Coloured sand, for painters, is regarded as powdered colour.

Note 91. No. 642. *Jet.*—Jet is a hard compact, black lignite, analogous to coal and susceptible of a bright polish. Like lignite it is combustible, but in burning it produces ashes and not coke. Tariff No. 642 only applies to unpolished and unwrought jet.

Note 92. No. 643. *Sulphur.*—By sulphur is understood the metalloid in a native state, cast into irregular lumps, into sticks, or sublimate; in the latter case it is also called "flowers of sulphur."

Note 93. Nos. 644, 645, 648, 1298 and 1300. *Lime and carbonates.*—*Carbonate of baryta* is found in a native state under the name of witherite, in hard, white masses, formed of radiated concretions. It is completely soluble in diluted hydrochloric acid, and this solution, when treated in a heated state with sulphuric acid, gives a white precipitate of sulphate of baryta. Carbonate of baryta is poisonous.

Carbonate of magnesia is found in a native state under the name of magnesite, saussurite and dolomite. It is a milky-white body, sometimes having coloured spots. It dissolves in diluted sulphuric acid, when it will effervesce and emit carbonic acid.

Carbonite of strontia is found in a native state, under the name of strontianite. It is of a light-gray colour and gives a purple-red hue to the flame of alcohol or of the blowpipe.

Save in cases specially provided for in the Tariff, the above-named carbonates, whether natural or artificial, come under the same number.

Tariff No. 648 applies to chalk or carbonate of calcium, to Vienna or Bologna lime, and Spanish white. This product occurs in the form of a white granular powder. When treated with acids, it produces a strong effervescence, while emitting carbonic acid. It is soluble in diluted hydrochloric acid and leaves no sediment. When red hot it does not appear to alter; sediments when placed on curcuma reactive paper blacken the same.

Note 94. No. 651. *Spar.*—Tariff No. 651 includes heavy spar or native sulphate of baryta, a white, heavy, insoluble, insipid, and odourless powder, which, when red hot, assumes a grayish-yellow colour and exhales an odour of sulphuretted hydrogen when moistened with hydrochloric acid; fluorspar or fluoride of calcium, a white, heavy powder employed in glass engraving; calcareous or Iceland spar, whose crystals are always rhomboidal shaped, and which is a carbonate of lime, and Greenland spar or cryolite, which is a fluoride of aluminium and sodium.

Note 95. Nos. 647 and 663. *Plumbago.*—Tariff No. 663 includes black plumbago and graphite, or black lead, a black powder with a steely lustre, greasy to the touch, and adhesive. Red plumbago or blood stone, which is merely ocher tinted red by sesquioxide of iron, is ranged under No. 647.

Note 96. No. 664. *Natural talc.*—Tariff No. 664 refers to Venetian talc or pulverized silicate of magnesia, a white powder, brilliant, or of a pearly lustre, greasy and unctuous to touch. It is put inside of gloves and boots to make it easier to slip them on, and is also employed in the manufacture of soap. It is commonly called "wash-balls." In perfumery it serves to prepare certain cosmetic paints. Sheet talc and white or coloured mica, in sheets or powder, are subject to the same duty.

Note 97. No. 670. *Mineral oil.*—By unrefined mineral oil is meant the product of the first distillation of schist and crude petroleum. It is of a brown or reddish colour by transparency and green by reflection. It is unctuous, has a strong smell, and is unfit for illuminating, even when containing a certain quantity of volatile products.

Note 98. No. 671. *Refined mineral oil.*—*Refined mineral oil* is the product of the refining or distillation of crude oil. According to degree of refining it is more or less light and more or less colourless. Common illuminating oils are generally of a specific gravity of 0.790°; the colour is yellow, and, like all mineral oils, they have a greenish reflection. The highest refined mineral oil is colourless, with bluish reflections, and of a specific gravity of 0.778°. Lighter oils are called ethers, petroleum, naphtha, gasoline, solar oil, etc. They are colourless, very volatile, inflammable, and their average specific gravity is 0.650°.

Note 99. No. 676. *Benzine.*—*Benzine*, hydride of phenyl, benzol, or benzene, is at present extracted from oils derived from the distillation of coal tar. Benzine is liquid, colourless, and of a tar-like odour. Its specific gravity at 15° is 0.85°. Nearly insoluble in water, to which, nevertheless, it gives a part of its odour, it is very soluble in alcohol, ether, methylic alcohol and acetone. It is inflammable, slightly dissolves sulphur and phosphorus, and more so heavy and essential oils, camphor, wax, and rubber.

Note 100. No. 674. *Ceresine—Mineral wax* is simply a variety of paraffine. It is extracted from ozocerite, a mineral bitumen likewise known under the name of Moldavian mineral wax or native paraffine. When in the state of bitumen or impure ozocerite it is of a deep yellow colour, with greenish reflections, is soft, wax-like, and greasy to the touch. It melts at a temperature over 53° without producing the odour of asphalt, and in burning gives a flame without leaving soot. Its specific gravity is between 0.85° and 0.90°. When thoroughly refined it is white and is very analogous to paraffine. It is indiscriminately called mineral wax, ozocerite, and ceresine.

One of the features which distinguish beeswax from ceresine is the following: When submitted to the action of a moderate fire, by fuming sulphuric acid in the presence of amylic alcohol, beeswax will carbonize, while ozocerite remains unimpaired. Ozocerite is soluble in ether.

Note 101. No. 677. *Paraffine.*—*Paraffine* is a wax-like substance, white, slightly transparent, and greasy to the touch. It is extracted from mineral oils, and retains a feeble odour of petroleum. It does not saponify under the action of alkalies, and melts at 42° or 43°. It is insoluble in cold alcohol, but it dissolves in a certain quantity of alcohol in ebullition, and crystallizes into thin needles while cooling. Paraffine is soluble in ether, petroleum, and essential oils.

This product is also found in a liquid state, colourless, odourless, and tasteless, soluble in ether and chloroform. Undiluted alcohol dissolves small quantities of liquid paraffine, but when diluted, the mixture becomes troubled and of a milky colour. Amylic alcohol, iodine, and chlorides, bromides, and iodides of phosphorus dissolve in liquid paraffine.

Note 102. No. 672. *Tar.*—Tariff No. 672 includes tar obtained from the distillation of coal. When liquid it is viscous; when in the mass it is black, and if in thin sheets it is greenish. It exhales a strong odour of carbolic acid, and contains oily, empyreumatic, and carbon substances. If stirred in water it floats on the surface in the form of greasy filaments, which decompose light into rainbow-coloured reflections. It is also called coal tar or pitch.

Note 103. No. 673. *Asphalt.*—Asphalt or Jew's pitch is a black, brilliant substance, of an odour strongly resembling tar, hard and vitreous when broken. When heated it is soluble in common turpentine oil, and forms a black, bright varnish, employed for coating oxidable metals and for preserving wood from damp and insects. It is insoluble in water and in

alcohol; it is soluble in sulphide of carbon. In burning, asphalt produces a strong odour and leaves a spongy coal as a residue.

Asphalt solutions are regarded as prepared colours of No. 1318.

Note 104. No. 679. *Vaseline.*—Vaseline is a greasy substance derived from mineral oils. It retains a slight odour of petroleum. Its colour is yellow with a greenish tint, or dull white with a bluish tint. It is very unctuous, melts between 37° and 40°, and its specific gravity is from 0.84° to 0.85°. It is insoluble in water, slightly soluble in alcohol, and soluble in essential oils, ether, and glycerin. By adding water to the solution of vaseline in glycerin these two bodies separate. Hydrochloric acid does not affect it, and potash does not saponify it. Examined at a low temperature with a microscope, it presents crystals in very thin needles. Only pure vaseline is comprised in Tariff No. 679, and not that mixed with any kind of perfume for toilet purposes, nor vaseline mixed with a medicinal substance to form a pomatum or ointment classed in No. 1425.

Note 105. No. 681. *Paving stones.*—Tariff No. 681 applies to stone blocks for paving streets.

Note 106. No. 722. *Tiles.*—By tiles are meant small pieces of compact clay, pressed, the surface of which is covered with bright colours and enamelled in the oven with a glazing similar to that of porcelain. They are generally square, and the dimensions of their sides do not exceed 15 centimeters. This size is not exclusive, so that in the Customs classification it is only necessary to consider the enamelling or glazing in imitation of porcelain. This number includes tiles of enamelled iron. Clay tiles with mouldings on the sides and vitrified clay mouldings are included in No. 722.

Note 107. No. 696. *Bricks and roofing tiles.*—In Tariff No. 696 are comprised common bricks, roof tiles, ridge tiles, ventilators and pipes of earthenware, glazed or not. It is immaterial, for tariff purposes, whether pipes be intended for drainage, for connecting subterranean electric conductors, or any other use not specified.

Note 108. No. 701. *Mosaics.*—Tariff No. 701 applies to small tiles of different shapes, sizes, and colours, which, when assembled, represent on pavements patterns similar to those of linoleum or oilcloth and even of certain carpets. They are of very fine and compact earth, artificially coloured, very hard, and their thickness rarely exceeds 10 to 15 millimeters. The finest are of china clay, or kaolin, and the commonest of artificial stone or cement, but their sizes hardly equal one-third or one-fourth of those of tiles of 20 centimeters, and their shape is square, prismatic, round, or triangular.

Note 109. No. 726. *Bottles.*—No. 726 only applies to ordinary bottles and receptacles of common glass, light coloured or dark, the form of which is exclusively adapted for bottling and preparing for sale wine, brandies, liquors, beer, vinegar, etc., and not to bottles furnished with indelible inscriptions impressed in the mass of glass, bearing the name of the product for which it is intended, the name of the manufacturer of the product, that of the seller or establishment for its sale, or any other distinctive mark which gives to the bottles the character of exclusiveness, inasmuch as these are included in No. 740. Marks or designs of any other kind shall not be considered.

When common bottles are provided, besides the cork stopper, with one of glass, or any other addition, those additional objects are rated under the tariff numbers to which they belong.

Note 110. Nos. 736 and 737. *Sheet glass.*—Glass and crystal in plates are considered as sheet glass. Sheet glass and crystal, of whatever size, the surface of which has been partly ground or engraved to form, by means of any chemical or mechanical process, patterns, ornaments, or letters visible in daylight, are classed under No. 736. Glass and crystal with polished edges, bevelled or not, as well as flat glass and crystal with mountings or settings of common metal, by which they are joined together to form windows with mosaics or figures, landscapes, etc., are likewise comprised in the same number.

Sheet glass or crystal, striated, channelled, or wrought by casting, ground on the entire surface, glass in the shape of tubes more or less closed, provided that it forms no cylinder or tube, and common glass and crystal, plain, not engraved or ornamented in any manner, are classed, whatever be their size, under No. 737.

In the classification of the glass and crystal mentioned in the above numbers no distinction is made in the tariff between those which are more or less plain or figured or channelled but refers only to their colour applied on the surface or obtained in the mass. Should the colour, however, be not uniform, either because some parts have not been coloured or the original colours have again been given to the glass and crystal, even when the glass has been ground, or because colours have been wholly or partly applied to the glass or crystal, or because the colour, although uniform, presents different tints or shades, the glass and crystal must be considered as decorated or coloured and shall be dutiable according to No. 736.

Glass for paving, enumerated in No. 737, besides being of a thickness adequate for its use (at least 1 centimetre), has, in a general way, a rough surface, especially when of large size; as to its transparency, though translucent, objects can not be seen clearly through it, owing to the dark colour of the glass or the impurity of the mass.

Glass for paving may be square, polygonal, or round, and it is not necessary that the edges be cut straight.

Note 111. Nos. 758 and 759. *Watch Glasses.*—Round glasses for watches and glasses for spectacles or other optical instruments imported separately, whether concave, convex, or mixed, are included in this number.

Note 112. No. 153. *Cotton.*—The tariff classes under the denomination of cotton, the white and silky fiber which grows on the seed of the cotton plant, a malvaceous plant of the genus Gossypium.

Although in trade, cotton is divided into different kinds, the tariff establishes no distinction between them.

There are several means to distinguish the cotton threads in a tissue, but none is so sure as an examination by means of the microscope. Seen through the microscope, the cotton fibers appear in the shape of translucid ribbons, twisted in very open spirals, a characteristic which is found in no other vegetable fiber. Sometimes it is observed that some of the fibers on one side of the tissues instead of being in the shape of ribbons and in spirals, are round, which indicates that the fiber proceeds from a capsule not entirely ripe. Cotton filaments are never longer than 40 millimeters.

Note 113. No. 760. *Cord.*—By cord mentioned in No. 760 is understood the cord or thread formed by simply twisting together two or more ends, made up at the same time by one or more re-twisted threads, such as are used in sewing machines and in crochet work. The various cylindrical hanks, compact or hollow, are also considered cords.

Note 114. No. 762.—Twine consists of a loosely twisted thread, neither sized not gummed. It differs from thread, which is always of two or more ends, while twine is only composed of one end, which, if slightly untwisted, allows the separation of the component fibers.

The twine referred to in No. 762 is a thin cord made of the fibers enumerated in said number, oiled, loosely twisted, and of a structure similar to that already mentioned in treating of twines in general, and which is known in England and the United States by the name of "binding twine."

Note 115. No. 765. *Cotton wicking.*—Cotton wicking for candles or tapers is a twisted assemblage of yarn, very supple, without size, and of a thickness proportionate to its use. This article is generally made up by joining together several ends of heavy yarn, which, without forming skeins, are wound parallel in balls.

Plaits for stearin candle wicks, even when prepared with borax or other substances, and yarn assembled in fine, slightly twisted cords, intended for the manufacture of wax matches, are included in this number.

Note 116. Nos 770, 773, 774, 784 to 786, 797, 941, 949 and 950. *Tissues of smooth texture.*—By tissues of smooth texture must be understood tissues composed of single thread, in which the woof threads in crossing from one side to the other pass above the even numbered threads and below the odd threads of the warp one by one, said threads crossing each other in an opposite direction to return to the point of departure—that is to say, passing above the odd threads and below the even threads.

Tissues obtained by any other process of weaving, as well as those woven in the above manner, but which instead of being composed of a single thread comprise either two or more parallel threads, entwining at the same time the woof or warp threads, or threads of several ends, shall not be considered as tissues of smooth texture.

Openwork tissues or drawn work, either of cotton or linen, shall not be considered tissues of smooth texture. (*See Note* 117.)

To ascertain the number of threads composing a tissue of smooth texture, a lens shall be used known by the name of "thread counter," having a square of 1 centimeter per side. The warp and woof threads found in this space are added together, ignoring fractions of threads, and if the total can be exactly divided by two, the quotient shall be considered as the number of threads that the tissue contains in a square of half centimeter per side; but if the sum is not exactly divisible by two, the fraction of a thread resulting in the quotient shall be considered as an entire thread and added as a unit to those obtained in the quotient. In this operation care should be taken that the edge of the square or space to be examined by the thread counter corresponds as nearly as possible with the space separating one thread from another.

No account shall be taken of a difference of two or three threads when in only a few parts of the tissue, if due to a flaw of the loom.

Note 117. Nos. 771, 772, 833, 834, 1044, 1045 and 1122. *Embroideries.*—Embroidery is a work in relief, worked by hand or by mechanical devices, of separate threads of the tissue on a fabric already made. For the purpose of the law, tissues with designs in relief, filled or outlined, composed of chains or cordons of any material, or obtained by means of beads of glass, porcelain, metal, gum, or composition, or by means of the application of parts cut from other tissue, shall be considered as embroidered. Embroidered cloths are those that contain embroidered designs, either in their edges in the shape of borders or through the entire fabric.

Note 118. Nos. 829, 956 and 1041. *Carpets.*—Carpets are composed of a tissue of thick and strong yarn, generally of hemp, which serves as a foundation or ground for other yarns of cotton, wool, or other materials, slightly wound around the woof. When these yarns form a series of loops on the surface it is called uncut pile (*rizo*), but when the loops are cut and give to the carpets an appearance of velvet, the velvety tissue is known in commerce as shaggy or cut pile (*tripe*) carpets.

Note 119. Nos. 854, 961, 1049 and 1124. *Tassels.*—The tassels enumerated in these numbers have different applications and are of all sizes. The duty leviable thereon is not changed even when they are furnished with cords for suspending the same, provided that the cords do not exceed 40 centimeters.

Note 120. Nos. 836 and 842. *Drawers and shirts.*—Tariff Nos. 836 and 842 comprise drawers of muslin for men. The ornaments or embroidery on the waistband are not taken into consideration.

Muslin shirts or undershirts, with or without attached fronts, collars, and cuffs, are distinguished from blouses by the latter being exclusively outer wearing apparel, and their flaps (when they have any) differing in shape from shirt flaps.

Note 121. Nos. 907, 908, 1002, 1003 and 1153. *Bands.*—The duty applicable to strips or bands, embroidered or openworked, mentioned in the Tariff, remains the same, whether such strips be cut or joined together in sets or in the piece uncut. Cut strips are distinguished from ribbons by their being without borders.

Note 122. Nos. 964 and 969. *Linen drawers.*—Tariff Nos. 964 and 969 refer only to linen drawers for men. The ornaments or embroidery on the waistband are not to be taken into consideration.

They also apply to linen shirts or undershirts, with or without attached fronts, collars, and cuffs. These shirts are distinguished from blouses by the latter being exclusively outer wearing apparel, and their flaps (when they have any) differing in shape from shirt flaps.

Note 123. Nos. 157 and 159. *Flax.*—For tariff purposes, flax, hemp, and other similar fibers are grouped together as liable to the same rates of duty. The principal fibers similar to flax and hemp are: Jute or Calcutta hemp, abaca or Manila hemp, ixtle, pita, "lechuguilla," henequen, China grass, New Zealand flax, ramie, and Bengal hemp. In the tariff, however, ramie is generally assimilated to silk. The surest method to distinguish flax from cotton is by means of a microscope. Seen through a microscope the fibers appear like hollow tubes, cut off into sections by transversal walls, resembling corn stalks. These walls are covered with more or less numerous filaments. Hemp has the same appearance as flax, but its tubes are somewhat thicker and the silky appendices are more abundant.

Note 124. *Wool.*—Wool, yarns, tissues, or articles of hair which, like those of the Angora goat, alpaca, and others, are employed for the same purposes as sheep's wool are classed under category "Wool," for tariff purposes.

Note 125. No 1014. *Worsted.*—Worsted yarn ("*estambre*") is a soft and spongy yarn composed of fine carded wool, slightly twisted; it may be of several ends and be combined with threads of common metal, which, in such case, generally surround it in large open spirals.

Note 126. Nos. 842, 863, 864, 962, 963, 967, 1051 to 1055. *Hosiery.*—These numbers include articles of elastic tissue known as hosiery, whether relating to articles woven in one piece, articles cut and sewn, or articles furnished with bands of tissue for the purpose of strengthening some of their parts. In the first and second class are included stockings, socks, undershirts, caps, gloves, bands, etc.; in the last class are included

drawers, jerseys, corset covers, etc. Open-worked hosiery is also included in this number.

Hosiery with velvet on one of its faces must not be confounded with cassimere or tissue made in imitation thereof; the former is made of a series of chain stitches composed of a single thread, while the latter, made in imitation of it, consists of threads of woof and warp.

Note 127. No. 1074. *Felt.*—Woollen felt is a pulp formed by the agglomeration of the matted natural filaments of wool. As these filaments are not twisted like yarn, and do not cross each other, felt is not tissue. Some felts for industrial purposes have a core of warp and woof threads to give consistency to the pulp and to prevent tearing by the strain to which they must be submitted. As their sides or surfaces, however, present the same appearance as all felts, the woven yarns in the core must not be taken into consideration.

Endless woollen felt bands, for machinery, must be fulled in one sole piece, so that they present no break in continuity. Felts composed of a band the extremities of which were united by sewing or with hooks shall be dutiable under Tariff Nos. 75 and 76.

Note 128. No. 1077. *Galloons and chenille.*—Chenille is composed of two or more strong yarns through which pass a series of very short threads generally of wool or silk. The longitudinal yarns strongly twisted form with the small filaments of wool or silk a kind of cylindrical brush with very close spirals. For the classification of chenille, account shall solely be taken of the material forming the plush, whether the interior part be of vegetable or animal fibers or of metal threads.

Note 129. No. 1269. *Anilines.*—Aniline oil is a product derived from coal tar; it serves as a basis for various artificial colours.

Very pure and newly prepared aniline is a colourless, astringent liquid, with a strong, somewhat aromatic odour, and bitter to the taste. Impure, it is slightly coloured. Under the action of light, its colour becomes red and finally even takes a resinous consistency; heated, it dissolves sulphur and phosphorus, but does not dissolve camphor, colophany, or rubber. Its specific gravity is 1.028.

Fuming nitric acid gives it a dark-blue colour; an aqueous solution of chromic acid produces, according to concentration, a green, blue, or black precipitate; hypochlorite of soda colours it violet.

Aniline oil generally contains toluidine, which does not modify its classification.

Like all bases, it usually produces with acids colourless salts. These salts, treated with concentrated sulphuric acid and several drops of a solution of bichromate of potash, take a dark-blue coloration. Solutions of aniline salts give a dark-yellow colour to elder marrow, and this colour does not disappear under the action of chlorine.

Note 130. Nos. 1252 to 1254. *Acetates.*—*Acetate of alumina* is liquid, white, uncrystallizable, with acid reaction.

Acetate of copper or verdigris is found in the form of thick, dry loaves, pulverulent, of a bluish-green colour; it is soluble to a very slight extent in pure water and entirely soluble in acidulated water. Its taste is styptic and its odour acid.

Acetate of iron employed for industrial purposes is a dense liquid, of dark-green colour, a styptic taste, and an odour of acetic acid or wood vinegar. Exposed to the air, it oxidates and turns yellow.

Acetate of lead is found in the form of agglomerated prismatic crystals. It is known under the name of sugar of lead or salt of Saturn, or under the name of lead vinegar when in a liquid state, colourless, yellowish, or slightly greenish. It is astringent and of a styptic taste. Crystallized, it forms long, white, efflorescent prisms. It is soluble in water and in alcohol.

Acetate of ammonia is a colourless liquid, of a uric taste, with a slight ammoniacal odour which strongly increases when heated. The action of heat on this product likewise develops therein the odour of vinegar.

Acetate of lime, which is obtained by the saturation of lime with pyroligneous acid, is found in masses of a gray or brown colour.

All these acetates are known in industry under the name of pyroligniites. The tariff specifies neither the state nor the employment of the above-mentioned products.

Note 131. No. 1255. *Arsenic.*—White arsenic or arsenious acid comes in sheets, opaque on the exterior and transparent in the interior, convex on one side and slightly concave on the other. Reduced to powder, it has the appearance of sugar. It is odourless, but placed on glowing coals it volatilizes and diffuses a characteristic smell of garlic. It is more soluble in alcohol than in water and in boiling water than in cold water. A solution of arsenic, lightly acidulated by a solution of hydrochloric acid and submitted to the action of sulphuretted hydrogen, gives a yellow precipitate, soluble in potash and ammonia.

Ammonia and several drops of nitrate of silver produce in the solution a yellow precipitate, and sulphate of copper produces a greenish precipitate in the solution rendered alkaline by means of the ammonia.

Note 132. Nos. 1255 and 1256. *Sulphuric acid.*—*Sulphuric acid* of commerce is a thick liquid, of an oleaginous consistency, of a specific gravity of 1.843 at a temperature of 15°, and by Baumé's areometer marks from 62° to 66°.

Very pure it is colourless, but with time it turns light brown. When concentrated it exhales fumes at the contact of air. It strongly attacks organic tissues and carbonizes them. When mixed with a quarter of its volume of water its temperature rises to above 100°. Several drops of sulphuric acid produce in a barytic solution a white insoluble precipitate. Anhydrous sulphuric acid is found in the shape of silky crystals similar to amianthus fibers.

Sulphurous acid is gaseous at normal pressure. Under pressure it can be transported and preserved in a liquid state in strong iron cylinders furnished with cocks, which can be hermetically closed. Its odour, similar to burning sulphur, is suffocating, provokes coughing, and strongly irritates the larynx.

Hydrochloric, chlorhydric, or muriatic acid, is gaseous, and, as it is very soluble in water, it is always imported in the state in which employed, *i.e.*, in solution. In a very pure state it is white, but it is generally of a yellowish colour. Its specific gravity is 1.192. In contact with a drop of ammonia it emits white vapours, which in condensing form very small crystals of hydrochlorate of ammonia. Solutions of silver treated with hydrochloric acid give a precipitate of thick white coagulations of chloride of silver.

Acetic acid, or spirit of vinegar is generally liquid, colourless, of a penetrating odour similar to vinegar. Well purified and concentrated, it crystallizes under a low temperature or when agitated. It is of a piquant and burning taste. Saturated with soda it gives to iron perchloride a blood-red colour.

Pyroligneous acid, or wood vinegar, similar to acetic acid, exhales a strong and disagreeable odour, resembling that of vinegar and burnt wood. Its specific gravity is 1.006; impure, it contains empyreumatic products.

Nitric, or azotic, acid is liquid, colourless, taking under the action of light a bright-yellow colour. It emits vapours of a bitter and disagreeable odour. Its specific gravity varies between 1.334 and 1.412. It destroys organic tissues by colouring them yellow, and, in contact with copper, it attacks the same by emitting abundant red vapours.

Oxalic acid, or acid of sugar is in the shape of prismatic crystals, oblique, colourless, odourless, and of an acid taste. It is soluable in 8 parts of water, very soluble in alcohol, and removes ink spots. A solution of oxalic acid treated with a solution of lime produces, in contact with ammonia, a white precipitate insoluble in acetic acid. Oxalic acid is a poison.

Boric acid comes in brilliant flakes. Heated to dark red it melts; to bright red it volatilizes slowly. Slightly soluble in cold water, it half dissolves in boiling water. Boric acid is used in the manufacture of glass and porcelain enamel, in preparation of a fine green colour (Guignet-green) used in dyeing and for impregnating wicks of stearin candles to prevent the formation of candle snuff. An alcoholic solution of boric acid emits, in burning, a fire with green edges.

Citric acid is found in most acetic fruits: lemons, oranges, currants, etc. It is found in lumps consisting of colourless right rhomboidal prisms. It is easily soluble in water and is also dissolved in alcohol and ether. It has a strong, sour and disagreeable taste. It is not affected by dry air. It is used in dyeing and as a mordant in cloth printing.

Chromic acid crystallizes into prismatic needles of a fine red colour. It is deliquescent and has a bitter taste. It is soluble in water and alcohol. It is used for tanning. A solution of chromic acid assumes a green colour when hydrochloric acid and alcohol are added to it. The same colour is obtained by submitting it to the action of sulphuretted hydrogen.

Tartaric acid is solid and colourless. It crystallizes into oblique rhomboidal prisms, and has a decidedly sour and unpleasant taste. It is easily dissolved in water and unaffected by the air. When strongly heated, it emits an odour of burned sugar. It is used in dyeing, in cloth printing, and in the manufacture of French blue.

Tariff No. 1256 includes liquid acids and gaseous acids in solution of water, not otherwise mentioned.

Note 133. Nos. 1261 and 1262. *Aromatic waters.*—Only waters distilled from aromatic substances, and retaining part of their perfume, are included in these numbers. As stipulated therein, it is understood that these waters must not be spiritnous, *i.e.*, they must absolutely contain no alcohol. These numbers only apply, therefore, to hydrolates of orange blossoms, badian, cinnamon, laurel, marjoram, mint, parsley, roses, linden, etc.

Note 134. No. 1222. *Common alcohol.*—Alcohol, or spirits of wine, is the product of the distillation of grape brandy. The present number also applies to cane spirit. It is colourless, very fluid, lighter than water. Its odour is agreeable and its taste is piquant and burning; it is inflammable and volatilizes without leaving a residue.

Alcohol which, at a temperature of 15° C. registers more than 65° according to Gay-Lussac's alcoholometer, is subject to the rates specified in this number.

For correcting the alcoholic graduation and its reduction to the above-mentioned standard at a temperature of 15° C., three-tenths of an alcoholic degree for every thermometrical degree exceeding 15° shall be deducted, by following the reduction methods and tables adopted by the Administration of the spirit revenue.

Grain, fruit, and fecula alcohol, with the exception of wood alcohol (methylic alcohol) and potato alcohol (amylic alcohol), medicinal alcohol or unenumerated alcoholates, as well as perfumed alcohol used as toilet waters or lotions, are likewise classed in this number.

Note 135. No. 1265. *Other alcohols.*—*Methylic alcohol* (pyroligneous, formic, wood spirit or methylene) is a colourless liquid, very fluid, of strong ethereous odour similar to that of vinegar. It is very inflammable, and mixes with water, alcohol, and ether.

Amylic alcohol (fusel oil or hydroxide of amyl) is liquid, colourless, light, having a strong, disagreeable and ethereous odour resembling somewhat that of apples. It dissolves in phosphorus, sulphur, and iodine.

Note 136. No. 1266. *Absorbing cotton.*—By antiseptic cotton is meant carded cotton saturated with iodoform, carbolic or boric acid, bichloride of mercury, or other antiseptic products. (*See Note* 43.)

Note 137. No. 1268. *Ammonia.*—Ammonia or volatile alkali is gaseous but as it is soluble in water its aqueous solutions are employed in industry and medicine.

By solid ammonia is meant carbonate of ammonia or white volatile salts, in loaves or lumps, exhaling a strong ammoniacal odour.

According to the Repertory hydrochlorate of ammonia, or sal ammoniac, sulphate and nitrate of ammonia are classed under Tariff No. 1268.

Note 138. No. 1273.—*Milk sugar*, or lactose, is in the shape of irregular crystals of a white colour, slightly sweet and hard, nearly sandy. It is insoluble in ether and alcohol, soluble in acetic acid and in three times of its weight of boiling water. It does not ferment directly, and, even when cold, it reduces Fehling's solution of tartrate of copper. Milk sugar is also known under the name of glucose.

Note 139. No. 1280. *Coloured varnishes.*—Coloured varnishes which are also included in this number are those which have been dyed with paints and imported in that transparent state characteristic of varnish, but showing no solid matter in suspension, as is found to be the case with paints prepared with the same vehicle.

Greases, blacking, and other preparations for polishing furniture, shoes, etc., are included in this number.

Note 140. No. 1288. *Medicine chests.*—Medicine chests, or boxes, containing the most indispensable substances to substitute, at a given moment, the more complete preparations of a pharmacy, are dutiable according to this number. These chests may contain solutions, ointments, and even salts, as well as emplastic cloth, lint, articles composing Lister's treatment, and surgical instruments.

Homœpathic pharmacies contain granules or tinctures, and dosimetric chests only inclose granules.

Chests furnished with empty vials shall be dutiable as if the vials were filled.

Note 141. No. 1293. *Cases of reagents.*—This number applies to cases with chemical reagents for analyses, containing the various substances generally employed for this purpose, and even the test glasses, or test tubes, vessels, capsules, tubes, and other accessories for laboratories. When the vials contained in these cases are empty, the duty applicable to the latter shall not be modified.

Note 142. Nos. 1284, 1285, 1299 and 1300. *Carbonates and bicarbonates.*—*Bicarbonate of soda* is white, of a slightly alkaline taste. It crystallizes into rectangular prisms and frequently occurs in the form of opaque

agglomerations consisting of a large number of small crystals. This salt, generally imported in powder, is not deliquescent. It precipitates under the action of meta-antimoniate of potash, and, like all soda salts, it gives a yellow colour to the flame of the blowpipe. The solution of sulphate of magnesia or that of chloride of barium or calcium does not, in a cold state, produce any precipitate in a bicarbonate solution. This reaction enables it to be distinguished from the carbonate, which precipitates in a cold state.

Bicarbonate of potash.—Bicarbonate of potash is a white salt, crystallizing in rhomboidal prisms, its taste is slightly alkaline and it is not deliquescent. Bichloride of platinum and tartaric acid produce precipitates with this salt. Like all potash salts it gives the blowpipe flame a violet hue. When combined with sulphate of magnesium and chlorides of calcium or barium it does not precipitate in a cold state; the precipitate only shows itself when operated upon by hot solutions, as proved in the case of bicarbonate of soda, which transforms into carbonate.

Carbonate of soda.—Carbonate of soda may be anhydrous or hydrated. If anhydrous, it is white, amorphous, powdery, or agglomerated. In trade it is known under the name of soda when not entirely pure. This product is more or less caustic to the taste; it does not decompose under the action of heat, nor does it alter in open air. When hydrated it occurs in the form of white salt crystallized into rhomboidal prisms or into quadrangular summitless pyramids. It is efflorescent because the crystals are generally covered with a white powder, being the carbonate which in contact with the air has lost half its crystallization water. It will precipitate in a cold state by sulphate of magnesia or chlorides of barium or calcium as well as by meta-antimoniate of potash. It colours the flame of the blowpipe an intense yellow.

Impure carbonate of soda, known in trade under the name of soda ash, is likewise classed under No. 1284. Soda ash occurs in the form of an agglomerated or non agglomerated powder whose colour, although generally white, may vary from white to gray or yellowish gray. It is almost completely soluble in water, caustic to the taste, and of an alkaline reaction. It produces the various reactions of carbonate of soda, and inasmuch as among other impurities it contains sodium chloride, it likewise produces chloride reactions. Further, carbonic acid being expelled by the nitric acid, the nitrate of silver produces in this solution a white precipitate soluble in ammonia.

Carbonate of potash.—Carbonate of potash is white, deliquescent, and of an acrid flavour. It crystallizes into rhomboidal plates; is soluble in water and insoluble in alcohol. It precipitates in a cold state under the action of sulphate of magnesia and of calcium and barium chlorides. Tartaric acid and bichloride of platinum likewise produce precipitate therein. It gives a violet colour to the flame of the blowpipe.

Note 143. No. 1306. *Cyanides.*—Fresh cyanide of potassium is odourless, but after having absorbed some moisture it exhales an odour of hydrocyanic acid. It is white, deliquescent, and generally found in sheets or thin rolls. It is slightly soluble in concentrated alcohol and becomes effervescent with concentrated acids, emitting a prussic vapour having the characteristic odour of bitter almonds. Mixed with caustic-soda lye and treated with a solution of protoxide of iron and hydrochloric acid, it gives a blue precipitate.

Yellow prussiate of potash or ferrocyanide of potassium in flat crystals of a pale-yellow colour, transparent, odourless, soluble in water and insoluble in alcohol, the solution of which, under the action of an iron salt, takes an intense blue colour, and red prussiate of potash or ferrocyanide of potassium in elongated garnet-red crystals are included in this number. Salts of protoxide of iron in solution produce a blue precipitate. Those of peroxide produce a red liquid which gives a blue colour to iron.

Note 144. No. 1317. *Collodion.*—Common collodion is a rather thick liquid, colourless, inflammable, with an ethereous odour, formed by a solution of pyroxilin in sulphuric ether mixed with alcohol. Evaporated on glass it leaves a thin, translucid, and elastic coat thereon. Photographic collodion takes a yellow colour under the action of iodides entering into its composition.

Note 145. Nos. 1318 to 1321. *Paints.*—Nos. 1318 and 1319 are applicable to vegetable or mineral colours imported in crystals or powder and employed for preparing paints and dyes.

No. 1321 applies to colours prepared with oil or varnish and driers and presented either ready for use or in a more or less soft paste intended to be dissolved in a proper vehicle. This heading further includes paints in tablet or any other form for water-colour painting.

Powders simply compressed or agglomerated into amorphous masses or in cylindrical or spherical shapes for use in the preparation of moistened or watered paints for wall or ceiling painting, etc., or in the dyeing or printing of tissues, are dutiable, according to No. 1318, as unprepared colours.

Note 146. No. 1318.—*Chloral or trichloride of aldehyde* is a colourless, oily liquid, of a strong and pungent odour and burning taste. It is very soluble in water, alcohol, and ether, and in the presence of an alkaline carbonate it emits chloroform. It dissolves iodine, taking a purple colour.

Solid chloral, known under the name of chloral hydrate, is crystalline, opaque, white, prismatic, rectangular or rhomboidal, and deliquescent. Mixed with bichromate of potash and treated hot, with nitric acid, it produces a blue colour, which changes to red when ammonia is added.

Chloral hydrate treated with peppermint essence takes a pink tint before becoming dark red, which chloroform transforms into violet.

Note 147. No. 1311. *Chlorate of potassium and of sodium.*—Chlorate of potash is white; it occurs in sheets of flat hexagonal crystals, odourless, of a salty taste. Insoluble in alcohol, it is slightly soluble in water; mixed with sulphur, it detonates and produces a violent shock; placed on glowing coals, it burns rapidly, while producing a dazzling light. Sulphuric acid colours it dark yellow.

Chlorate of soda crystallizes in small white cubes; it is soluble in three parts of cold water. At a high temperature it might inflame spontaneously.

Note 148. No. 1315. *Chloroform.*—Chloroform or carburet of chlorine is a colourless liquid exhaling a peculiarly agreeable ethereal odour, which produces a sweet sensation in the throat. It is denser than water, in which it is insoluble, while it is soluble in alcohol, ethers and oils. It dissolves phosphorus, iodine, sulphur, camphor, wax, resins, and gutta-percha. It neutralizes the odour of asafetida, and mixed with albumen it coagulates into a jelly.

Note 149. No. 1312. *Chloride of soda.*—Chloride of soda or hypochlorite of soda is a colourless liquid with a strong odour of chlorine, which increases in contact with an acid. Chloride of lime in a dry state is a white deliquescent powder, having a strong smell of chlorine, and is incompletely soluble in water. Hypochlorite of lime is liquid, colourless, and has the same properties as hypochlorite of soda.

Chloride of potash, which greatly resembles chloride of soda, is liquid, sometimes slightly coloured by permanganate, and exhales a strong odour of chlorine; it is also called Javelle water.

Note 150. No. 1326. *Cream of tartar.*—Applies to acid tartrate or bitartrate of potash in very white prismatic crystals of an acid taste. Insoluble in alcohol, it is slightly soluble in cold water.

Note 151. No. 1329 *Creoline.*—Creoline is a powerful liquid disinfectant, of a very dark colour, into the composition of which a great quantity of crude carbolic acid enters. It smells like tar. It is likewise prepared in powder. All other chemical disinfectants similar to creoline are dutiable under this number.

Note 152. No. 1378. *Drugs.*—Applies to medicinal drugs and chemical and pharmaceutical products not specially mentioned in the tariff.

The following compositions or preparations are considered as "Drugs and pharmaceutical products":

Alcoholates. Alcoholic remedies (containing in solution the medicinal principles of one or more substances) prepared by maceration, digestion, solution, or distillation, and not having the appearance of industrial alcohols.

Compound balsams. Prepared medicaments, unctuous or liquid, whose composition is not sufficiently precise for purposes of classification, since sometimes they form alcoholic solutions and sometimes oily solutions, whilst they are always aromatic and composed of various substances.

Cigarettes. Cylindrical paper tubes containing, instead of tobacco, different medicinal plants.

Preserves. Medicaments which are generally of a soft consistency and contain an admixture of sugar and vegetable substances.

Cerates. Unctuous medicaments for external use, composed of oil, spermaceti, wax, and some medicinal substances.

Plasters. External medicaments of a consistency harder than ointments; they melt under the action of heat and are adhesive. Their basis is a fatty and resinous substance, and the medicinal principle is added as a powder or an extract. Plasters must not be confounded with emplastic cloths, which are tissues on which plasters are spread.

Medicinal extracts. All solutions of a medicinal substance or the juice of some vegetables reduced by evaporation to a sirupy consistency or to a dry paste.

By *soft extracts* are meant those having the consistency of honey or of a soft paste; *solid extracts* are those which break up or can be pulverized when cold; by *dry extracts* are meant those coming in sheets or scales absolutely anhydrous.

Medicinal sirups: Sirups containing in solution medicinal principles and which therefore can only be employed as medicaments and never to sweeten refreshing beverages, or for confectionery. These are classed separately in the tariff under the name of thick sirups and of sirups for refreshments.

Liniments: Liquid medicaments, alcoholic, oily or fatty, for external use.

Medical pommades: Soft medicaments for external use, having for a basis a fatty substance.

Solutions: Liquid medicines, the medicinal principles of which are dissolved in water, alcohol, ether, glycerine, vinegar, etc., such as tinctures, drops, and other similar products.

Ointments: Soft medicaments for external use, in which a grease mixed with resin serves as an excipient for the medicinal substances.

Medicinal powders: Compounded according to a special formula, forming a compound medicine, regardless of proportions and nature of substances employed.

Powders consisting of one substance only are to be rated according to that substance.

The active principles extracted by various processes from certain plants are called *natural alkaloids*, and are generally white, pulverulent, or crystallized, with an alkaline reaction and bitter taste, poisonous, and soluble in alcohol. When combined with certain acids they form very active salts.

All *natural* alkaloids are subject to the rate of No. 1234; *artificial* alkaloids, which are chemical products and not active principles preexisting in plants, are dutiable under No. 1378.

All chemical products not specially mentioned in the Tariff, which can only be classed as preparations, and not as well defined products as salts, are included in this number.

Patent medicines to which the present number applies, include chemical or pharmaceutical preparations having a name commercially known by advertisements or notices and whose formula is recognized and approved by the Medical Council of the Republic, failing which the importation of said products will be prohibited. (*The list of recognized patent medicines is given in Ministerial Decree of December 8, 1899.*)

Note 153. Nos. 1343 and 1344. *Ethers.*—These numbers refer to all alcoholates and etherolates containing the aromatic principle of fruits or a substance capable of artificially reproducing the same.

Ether is a liquid product, volatile, derived from the distillation of alcohol mixed with a small quantity of an acid of which it takes the name.

The ethers most generally employed are the following:

Acetic ether or acetate of oxide of ethyl, which is liquid, colourless, of an agreeable odour similar to that of vinegar, inflammable, soluble in 7 parts of water and in any proportion of alcohol. Its specific gravity is from 0.900 to 0.920, and it boils at between 70° and 74° C.

Amylnitrous ether, or *nitrite of amyl*, which is liquid, yellowish, and volatile. Its specific gravity is 0.877. It boils at between 93° and 99° C. Its odour is agreeable and resembles that of apples, but its inhalation is dangerous, because it accelerates the beating of the heart and causes congestion of the brain.

Hydrobromic ether, or *bromide of ethyl*, is liquid, colourless, volatile, of a strong odour. Its specific gravity is 1.400, and it boils at about 40° C.

Butyric ether, or *butyrate of oxide of ethyl*, which is liquid, light, colourless, inflammable, little soluble in water, and very soluble in alcohol. Its specific gravity is 0.904, and it boils at about 110° C. Its odour being somewhat similar to that of pineapples, it is employed in the preparation of artificial essences of pineapples and bananas.

Hydrochloric ether, or *chloride of ethyl*, which is a colourless liquid, of an agreeable odour, sweetish taste, very volatile. It dissolves resins, sulphur, and phosphorus. Its specific gravity is 0.874, and it boils at 11° C. It is mixed with alcohol to diminish its excessive volatility.

Formic ether, or *formiate of oxide of ethyl*, which is a colourless and inflammable liquid. Its specific gravity is 0.915, and it boils at between 53° and 54° C. Its odour resembling that of peach stones, it is employed in the preparation of artificial fruit essences.

Nitrous ether, or *oxide of ethyl*, which is a yellow liquid, inflammable, of an agreeable apple-like odour, and very volatile. Its specific gravity is from 0.880 to 0.945, and it boils at 21° C.

Nitric ether, or *spirits of niter*, which is liquid, colourless, of an agreeable odour and of sweetish taste, causing a cooling sensation; it is heavier than water and boils at 85° C.

Sulphuric acid oxide of ethyl, or simply ether, which is colourless, inflammable, of an agreeable odour, very diffusible, volatile, of a burning taste, producing intense cold, owing to its rapid evaporation. It emits heavy vapours, which descend instead of ascending. In a pure state its specific gravity is from 0.715 to 0.720. It dissolves greases, camphor, rubber, iodine, phosphorus, sulphur, paraffine, and, mixed with alcohol, it dissolves gun cotton. It boils at 35° C.

Valerianic ether, or *valerianate of oxide of ethyl*, which is as liquid with a penetrating smell of the valerian. Its specific gravity is 0.890. It boils at between 133° and 134° C. It is used in the preparation of some artificial fruit essences.

Hydriodic ether, or *iodine of ethyl*, which is a colourless liquid with a strong ethereal smell. Its specific gravity is 1.970, and it boils at between 65° and 70° C. When thrown on glowing coals, it produces, without burning, violet vapours. It decomposes and turns dark under the action of light.

Œnanthic ether is an etherolate of oils produced by the fermentation of grape skins, and is employed in the manufacture of artificial wines.

Note 154. No. 252. *Extracts for dyeing.*—The following are classed in this number: Extracts for dyeing derived from dyestuffs, such as logwood, India or Nicaragua wood, Brazil wood, braziletto, Saint Martha's wood, fustic, wood of Cuba, Guabla, the chestnut, Lima, and quercitron. Colouring materials extracted from lichens and vegetables, in powder or paste, such as garancine extracted from madder, extract of safflower or carthamine, extract of turmeric or curcumine, extract of alkanet or anchusine, extract of sumac, and other tanning extracts, such as gambier extract, are likewise comprised in this number.

Note 155. No. 1346. *Phosphorus.*—White phosphorus occurs in small, translucid, opaque, or yellowish sticks. It is very soft and has an odour like garlic. In contact with air it emits smoke until it inflames, and for this reason it is preserved in receptacles filled with water. In the dark it emits a bluish light. It is very soluble in sulphuret of carbon and slightly in ether, alcohol, benzine, and chloroform.

Red or amorphous phosphorus is opaque, pulverulent, of a dark-red nearly violet colour. Insoluble in sulphuret of carbon, it is not inflammable in contact with air, although it inflames under the rays of the sun. Amorphous phosphorus is neither poisonous nor phosphorescent.

Note 156. No. 1573. *Matches.*—Common wooden matches and those called "safety matches," matches of wax or stearin (vestas), matches of cardboard or tinder, even when their paste is perfumed, are included in Tariff No. 1573.

Note 157. No. 1409. *Hyposulphite of soda.*—Hyposulphite of soda or sulphureted sulphite of soda, is a colourless salt, crystallized in rhomboidal prisms. It is odourless, insoluble in alcohol, and dissolves in water, lowering its temperature. Hydrochloric and sulphuric acids decompose the same by producing therein a precipitate of sulphur and emitting sulphurous gas. Hyposulphite of soda dissolves gold or silver chlorides.

Note 158. Nos. 1359 and 1360. *Soap.*—No. 1360 includes soaps manufactured exclusively for medicinal or toilet use, and containing medicinal or antiseptic substances, such as carbolic or salicylic acids, thymol, eucalyptus, sulphur, arsenic, bichloride of mercury, or the like. Soaps of this description are included in this number even when perfumed for toilet use, but if not actually having medicinal properties, or if only used to soften or whiten the skin, such as glycerin, gall, almond, lettuce, or saxeline-milk soap, etc., such products must not be considered as medicinal or perfumed, but as ordinary soaps, dutiable, according to No. 1359. Nor are washing soaps or soaps for attendants of machines and engines, even when containing borax, tar, etc., included under medicinal soaps or ordinary soaps.

Note 159. No. 1367. *Yeast.*—All kinds of yeast and leavens, whether liquid, in paste, or powder, are classed under Tariff No. 1367.

Note 160. No. 1301. *Carbide of calcium.*—Carbide of calcium is a hard, irregular-shaped substance, of a black or dark gray colour. This product has the property of decomposing the water with which it comes into contact and becoming transformed into oxide of calcium. In such condition it exhales a carbide of hydrogen called acetylene, which is very combustible and of great illuminating power, thus being fit for lighting purposes. Carbide of calcium rapidly alters in contact with damp air and then exhales an odour of garlic. On throwing a particle of 4 or 5 grammes of this product into an ordinary glass containing one-third of its capacity of water, it immediately emits a gas smelling like garlic, which burns with a bright flame when it comes into contact with fire.

Note 161. No. 1610. *Dry plates.*—This number applies to glass plates for photographers, which are sensitized by means of a light coating of gelatin and bromide of silver. Owing to the extreme sensitivity of these plates the inspection thereof by the Customs must be effected with the precautions necessary to prevent their being altered by coming into contact with white light, and packages inclosing the same can only be opened by the light of a lamp provided with red glasses. Like precautions must be adopted for sensitized paper and films, which are dutiable according to No. 1191.

Note 162. No. 1386. *Oxides and salts.*—This number refers to all salts and oxides not specially mentioned.

Note 163. No. 1405. *Saltpeter.*—*Nitrate of potash*, or saltpeter, generally occurs in crystals of prismatic-hexahedral shape, colourless, odourless, and having a fresh, slightly bitter taste. It is soluble in four parts of cold water and in one third or fourth of its weight of boiling water. It is insoluble in pure alcohol and, when treated by platinum chloride, its solution gives a yellow precipitate, insoluble in alcohol.

When thoroughly stirred with a tartaric acid solution nitrate of potash gives a white granular or crystalline precipitate of bitartrate of potash, soluble in ammonia.

Nitrate of soda, commonly called Chile or Peru saltpeter, is a colourless product, crystallizing in prisms of a rhomboidal, nearly cubical, shape. It is odourless, has an acrid, freezing taste, very soluble, and nearly deliquescent.

Its neutral and very extensive solutions precipitate under the action of antimoniate of potash, but not under that of carbonate of ammonia or chloride of platinum.

Note 164. No. 1408. *Silicate of soda.*—Silicate of soda, which is obtained by melting silica with caustic soda, occurs in glassy masses slightly coloured green or blue, very hard, odourless, of a saline taste, and soluble in boiling water. In a liquid state this product has the consistency of syrup, is almost colourless, and of a specific gravity of at least 1.530. In this state, it is very soluble in water. When treated by hydrochloric acid its solution gives a gelatinous precipitate, which is a characteristic property of silica.

Silicate of soda, which has the same characteristics as silicate of potash, is generally known under the name of soluble glass. In a liquid state its specific gravity is 1.320.

Note 165. No. 1399. *Caustic potash and soda.*—*Caustic soda* occurs in an amorphous state, white and even gray, melted in very hard, thick sheets. Its reaction is alkaline.

When in a liquid state, as a concentrated lye, its specific gravity is 1.334.

Caustic potash occurs melted, white, odourless, with a very alkaline reaction. When highly purified it will melt in small moulds, which give it the shape of a lentil, or of round sticks. If less purified it can be melted into thick plates. It saponifies vegetable oils and fat substances. It also occurs in a liquid state, like concentrated lye, of a specific gravity varying between 1.075 and 1.334.

Note 166. No. 1409. *Sulphates.*—*Sulphate of bioxide of copper* occurs in large transparent crystals, having a doubly oblique crystallization, and being of a fine blue colour, odourless, of a metallic taste, soluble in four parts of cold water and more soluble in boiling water. When spread its solution is pale blue and when stirred in ammonia it assumes a dark blue shade. Under the action of caustic potash its solutions precipitate in sky blue flakes.

On stirring its slightly acid solution with a very clean wire, the latter will be covered with a coating of metallic copper.

Sulphate of copper is commonly known under the name of *blue vitriol*.

Sulphate of protoxide of iron occurs in rhomboidal crystals, transparent and of a sea green colour. Under the prolonged action of air these crystals become partly covered with peroxide of iron of a yellow ocher-like colour. It is strongly styptic, is soluble in its weight of cold water, and still more soluble in boiling water. When treated with ferrocyanide of potassium, its solution produces a flaky blue precipitate and colours the liquid bright blue. Solutions of nitrate of silver precipitate the same into a metallic form. Sulphate of iron is commonly called *green vitriol*.

Hydrosulphate of ammonia occurs in hexahedral, colourless crystals, having a bitter taste. It is soluble in its weight of boiling water and also in a larger quantity of cold water. When treated with potash or soda its solutions emit abundant vapours of an ammoniacal odour, which, in contact with a stick steeped in hydrochloric acid, transform into a white smoke, and this enables the presence of ammonia to be detected. In order to ascertain the presence of sulphuric acid corresponding to the sulphate the solution is treated with chloride of barium, which must produce a white precipitate of sulphate of baryta.

Note 167. No. 1401. *Epsom and Glauber's salts.*—Sulphate of magnesia (*Epsom salts or "sal de higuera"*) crystallizes in straight rhomboidal, colourless, transparent prisms, of a bitter and salty taste. When treated with carbonate of ammonia or soda its solution gives a white precipitate of magnesia. It is soluble in water.

Sulphate of soda, or *Glauber's salt*, crystallizes in oblique, rhomboidal, foursided prisms. It is soluble in water, slightly soluble in alcohol, and nearly insoluble in water at a temperature below zero. Its solution will not give a precipitate when treated with carbonate of soda or nitrate of silver.

Note 168. No. 1409. *Sulphites.*—Sulphites of soda and of lime are salts obtained by the combination of sulphurous acid with the mentioned bases. Neutral sulphite of soda, with a slightly alkaline reaction, crystallizes in oblique prisms. Bisulphite, which has an acid reaction, occurs in irregular opaque crystals. It is likewise imported in concentrated solution. The sulphites in question are called antichlor, because they are used in industry for removing the excess of chlorine remaining in paper pulp or fibres after bleaching.

Note 169. No. 1413. *Sulphides.*—Sulphide of carbon, or carburet of sulphur, is a colourless, volatile liquid, having a strong offensive odour; it is highly, inflammable, insoluble in water, and soluble in alcohol and ether. It dissolves fats, resins, phosphorus, sulphur, iodine and rubber. Its inhalation is dangerous and its specific gravity is 1.260 to 1.270. It will boil at 45° C., and its vapour mixed with air forms a detonating gas. It is used in agriculture for destroying insects.

Note 170. No. 1429.—Tariff No. 1429 comprises wines containing solutions of certain medicinal substances, such as cinchona, cod-liver oil, iron, peptone, etc., unfit for table use and not otherwise provided for in the tariff.

Note 171. No. 1221. *Spirits.*—By spirits are understood alcoholic liquors fit for drinking purposes.

The alcoholic strength of spirits varies between 38 and 65 centesimal degrees, and although this graduation is not absolute, spirits exceeding 65 centesimal degrees at the temperature of 15° C. shall, for the purposes of duty, be considered as alcohol in accordance with the prescriptions and Ordinances of the proper Administration.

In order to reduce spirits to the legal temperature and standard, reference will be made to the eballioscope with the reduction tables adopted by the Administration of the Spirit Regie.

Note 172. Nos. 1224, 1225, 1341 and 1342. *Beer and Cider.*—These numbers include cider, ordinary hop beers, ginger ales, and effervescent kola. Concentrated beers improperly called "extract of malt," known in commerce as "Kelper's extract of malt," "Maltina," etc., are manufactured by concentrating in a vacuum the aqueous extract of the grain of malted barley, their value being due to the presence of diastase, which is not found in real concentrated beer. These extracts are included in Nos. 1341 and 1342 as medicinal malt extracts, not specified, on account of their being used in medicine, either separate or mixed with other substances, as cocaine, cod-liver oil, etc.

Note 173. No. 1223. *Bitters.*—This number refers to various bitters employed as appetizers, either in the form of drops, or mixed in stronger doses with other liquids. Such are the Honduras, Hostetter, Paris, Secrestat, Kina, Fernet and like bitters.

Note 174. Nos. 1236 to 1238. *Compound spirits.*—By compound spirits are meant all alcoholic beverages which, either by the maceration or distillation of seeds, peels, fruits, or aromatic plants, or even by the simple dissolution of their essential oils, have, in addition to the aroma of such vegetable products, a very sweet taste due to the quantity of sirup entering into their manufacture.

The mere presence of the aromatic principle without admixture of sirup would not be sufficient to class a liquid under liqueurs. On the other hand, the mere presence of a sirup in a liquid could not justify its classification as a liqueur. For instance, sweet wines, generally known under the name of "fruit wines," although composed of sirups or sugar of more or less inferior quality, are only dutiable as wines.

Note 175. Nos. 1240 to 1245. *Wines.*—Wines included in Tariff Nos. 1240 to 1245 are table wines, white, red, dry, sweet or generous, other than

sparkling wines, even if containing an admixture of tonic or aromatic vegetable substances, as, for instance, in the case of vermuth.

Pure wines containing no other admixture beyond a little tannin, such as St. Raphael's, Bagnols, St. John's and like wines, are considered as natural or table wines, and solely the wines with an admixture of medicinal substances rendering them unfit for table use as ordinary wines shall be tariffed as real medicinal wines of No. 1429. Wines containing quinine are classed under *bitters*.

Samples of wines, spirits, or liqueurs will be admitted free of duty, provided that the quantity of liquid contained in each receptacle does not exceed 20 centilitres, that the weight of the wine within the receptacle be not in excess of 250 grammes, and that the net weight or the total volume of the samples presented by the same sender and consigned to the same person does not exceed 5 kilos or 5 litres, respectively.

Note 176. No. 1163. *Wastes.*—Tariff No. 1163 applies to paper waste which can only be utilized as stock for manufacture, and to pulp of vegetable fibres serving the same purpose, even if rolled, provided that they be undyed and perforated at spaces not wider apart than 10 centimeters. Dyed pulps, even when perforated, and those of a natural colour, not perforated, in case the importer refuse to have them perforated at his expense under control, shall be dutiable as pressed cardboard, according to weight

Only lumps of cellulose pulp, which can be used exclusively as pulp after being dissolved, shall be admitted as pulp even when not perforated.

Note 177. No. 1183. *Cardboard.*—In order to discriminate paper from cardboard the characteristic properties are to be taken into account. Cardboard is of a dark colour, its thickness depends upon the pulp which is always wood pulp, porous, very substantial, and therefore a specified surface will be of some weight. Contrary to cardboard, paper can be folded which fact will constitute the principal characteristic for assessing the duty in case of doubt. The safest mode however of discriminating paper from cardboard is to ascertain whether and if so to what extent it consists of mechanical wood pulp, which is effected by dropping on the sheet some fluoroglucine, and according to the more or less intense pink colouration which the paper will take as compared with other similar sheets it will be possible to detect the kind to which the tested sheet belongs.

Note 178 No. 1562. *Advertisements.*—Tariff No. 1562 refers to all kinds of advertisements on paper or cardboard, framed or unframed. By an advertisement is understood any paper or cardboard, engraved, printed or lithographed, in one or more colours, with figures, landscapes, fanciful designs, views of buildings, etc., provided that it be exclusively intended to make known or recommend an article, the address of an establishment or factory, or to convey to the public information on any special subject.

Catalogues and advertisements in the form of pamphlets are regarded as printed books and are admitted free of duty. Calendars and chromos even when containing advertisements, are not considered as advertisements, but classed as engravings, etc., in Tariff No. 1204.

Advertisements with frame or only with rods of metal or wood on one or two edges are rated according to the material weighing most, but the rods are not taken into account when they weigh less than the paper or cardboard on which the advertisement is printed.

Framed advertisements are rated according to the material and class of the frames, in all cases when the duty on the frames exceeds the duty on frames with advertisements.

Advertisements on plates of glass, metal, wood, etc., or on articles of various materials, are subject to the same duty as plates or articles of those materials.

Labels or posters, even when containing a motto or address, headings on papers to be used as documents, letters or orders, are not considered as advertisements.

Note 179. No. 1215. *Cut out paper.*—Tariff No. 1215 comprises tape paper cut into strips for borders and for other purposes, or strips of embossed paper known as "*gardus*," gilt or silvered, and in general strip of paper of all kinds not exceeding 5 centimeters in width, even when openworked or embossed.

Note 180. No. 1171. *Writing paper.*—Tariff No. 1171 refers to paper cut for documents, letters, notes, bills, etc., with one of the sides measuring less than 45 centimeters; consequently similar paper cut to sizes of 45 centimeters or over to the side is rated according to class and weight, under Nos. 1173 or 1175. Mourning paper and funeral notes are also comprised in No. 1171.

Note 181. Nos. 1188 to 1190. *Painted paper.*—These numbers refer to paper, glazed, mottled, painted, or embossed, entirely or partly, and to wall paper, whether bronzed, gilded, silvered or not.

Wall paper with mica and that resembling velvet are included in this number.

Glazed paper is coated on one side with white lead or other perfectly smooth paint. It is used for bookbinding and other purposes, as wrappers for bonbons, or capsules for medicine bottles.

Painted paper is coloured only on one side and is used for bookbinding. It is immaterial for tariff purposes whether the paper be painted or embossed in imitation of grain, tissue, skin, or any other design. This number likewise applies to "*couché*" paper coated on one or both sides with silicate of magnesia, kaolin, or any other like substance, and showing either a brilliant or dull surface, but invariably soft to the touch, very smooth and uniform, these being indispensable conditions for its application, *i.e.*, for printing of engravings and fine typographical work. By rubbing this paper with the finger, dipped in water, the upper coating of the substance applied thereon will come off and expose the surface of the paper thus prepared.

Tariff No. 1190 refers to paper included in this note, when gilded, bronzed, or silvered, partly or over its entire surface

Tariff No. 1189 comprises fancy paper, generally used for walls, combined with cloth, silk, or any other material, except powder of a velvety size, or mica, and also various wall papers with designs or landscapes, used in the same way as common wall paper.

Note 182. No. 1196. *Manufactures of paper.*—The rate of Tariff No. 1196 applies to all articles of paper or cardboard not specially mentioned, even when they have ornaments of other materials, except those of precious metals, skins, or tissues containing silk.

Note 183. No. 1211. *Maps and Charts.*—The maps and charts specified in Tariff No. 1211 must fulfil the requisite scientific conditions to be considered as the exact reproduction of the surface of the globe or of one of its parts. They must indicate the form, size, and position of mountains rivers, seas, cities, currents, roadsteads, soundings, altitudes, meridians, degrees, scales, etc., according as to whether it concerns maps or marine or topographical charts.

The maps and charts referred to may at their upper or lower parts be provided with rods and be glued upon cloth and varnished. The classification of maps and charts is not modified when they have borders, advertisements, or engravings on their margins, provided that the map or chart be within the stipulated conditions and that it constitute the principal part of the printing.

This number also applies to printed, engraved, or lithographed sheets bearing alphabets, maxims, figures for studying geometry, natural history, etc., as used in schools. Like maps and charts, these school maps may be provided with rods; if completely framed, they shall be dutiable according to the frames. Educational pictures, cards and like articles are also comprised in this number.

Note 184. No. 1204. *Engravings.*—Engravings and lithographs in detached sheets and all kinds of paintings, chromos and water colours on paper, cardboard, cloth, ordinary sheet metal, glass or composition, with or without frames other than of precious metals, are classed under Tariff No. 1204. Framed pictures under glass are to be considered as included in this number, as also chromos with calendars.

This number does not apply to framed or unframed cards for suspending in schools, decalcomanias, models, and collections of engravings representing costumes, to pictures for children, building sheets with uncut parts, nor to cut-out figures, openworked or embossed and unfit for framing, which are to be considered as articles of paper or cardboard; only smooth sheets, printed, engraved, or lithographed, and oleographs on sheets of paper or cardboard, suitable for framing to form pictures, are to be regarded as prints or paintings.

Note 185. No. 1434. *Gasogens.*—Refers to portable iron gas generators for extinguishing fire, and fed by means of charges consisting of packets of carbonate and flasks of sulphuric acid.

Note 186. No. 1436. *Autocopists.*—Various apparatus called hectographs, copygraphs, chromographs, autocopists, mimeographs, and the like, employed in offices for reproducing manuscripts, are classed under Tariff No 1436.

Note 187. No. 1453. *Scientific apparatus.*—By scientific instruments are understood any apparatus of a more or less professional application and solely intended for the study or practice of any science, such as engineering, physical, and chemical. Under this denomination are also classed instruments which, although being of common use, are only intended for special scientific purposes, such as areometers, thermometers, barometers, etc., provided they are presented separately and do not form an integral part or an accessory of a dutiable article. (See Article 20 of the Rules for the application of the Tariff.)

Note 188. No. 1584. *Automatic toys.*—Only mechanical toys, fitted with a key, spring, or clockwork, are included in Tariff No. 1584, but not those which are set in motion by pulling a wire or cord, or twisting springs or elastic cords, or by air pressure.

Note 189. No. 1444. *Electric lamps.*—This number refers to lamps for electric arc lights, incandescent lights, or any other system. The glass globes for protecting the lamps in question, the shades or ornaments of all kinds for softening the brilliancy of the light, are not included in this section, but are rated as manufactures of their component material.

Note 190. No. 1460. *Machinery.*—This number includes machinery and apparatus of all kinds not specified, intended for use in agriculture, mining, industries, or arts.

By machinery is understood a collection of pieces for generating or transmitting power, or for performing any other mechanical work, operating always by regular movements and periods.

The machinery or apparatus which are not intended for the industries, agriculture, mining, or the arts, are not included in this number, and are dutiable according to material and kind. In this class are included typewriters and calculating machines and, in general, all apparatus and small machines for domestic use.

Machine tools, provided they operate with regular and periodic movements, are embraced in this number. Those which are not covered by these conditions pay the rate of duty provided for in Tariff Nos. 523 or 547.

Loose parts and pieces of machines, included in Tariff No. 1460, are all those which can not be put to other uses; those which are capable of being employed for other purposes, such as keys, valves, tubes, plates, metallic films, bolts, screws, etc., are subject to the duties assigned to them in the tariff, even if it should be proved by the importers that they are intended for use in machinery.

Note 191. Nos. 1471 and 1472. *Gold-plated watches.*—The gold-plated (filled) watch cases specified in these numbers are of common metal covered with one or two sheets of gold to protect them against acids.

Note 192. Nos. 1473, 1474 and 1476. *Common watches.*—These numbers only refer to watches of any material other than gold or common gold plated (filled) metal; silver watches, even gilt, and those of common metal, gilt or silvered, are classed under these numbers. Gilding is a gold coating applied to the metal by galvanizing or amalgamation. In such cases, the coating is extremely light and does not resist the action of nitric acid, which in a cold state will in a few seconds attack the gold-coated metal by penetrating the pores of its covering.

Note 193. Nos. 1485 and 1486. *Carts.*—Refer to vehicles of all kinds, not specified, for commerce, agriculture, and the transportation of merchandise. Cars, wagons, and carts, with or without springs, without frames or boxes (such as those employed in the transportation of trees, firewood, etc.); vehicles, closed or open, with a solid or light box or bed, with or without windows, for the purpose of delivering merchandise in towns; and, in general, all vehicles whose principal use is the transportation of merchandise are, according to their weight, included in these numbers.

No. 1486 also applies to iron or wooden wheelbarrows with a single wheel, used for transporting earth, sand, or building materials in mines or in excavations, clearance work, masonry, etc.; and small carts, with two or more wheels, strongly built, used for the conveyance of goods from warehouses, railway stations, quays, ports, etc. The distinctive feature of small carts with two or more wheels, just referred to, consists in the fact that the wheels are of cast iron and of a diameter comparatively small, and are not the work of a coach builder.

Vehicles not combining these conditions shall not be treated under this number, but be assessed according to component material and kind.

Note 194. Nos. 1488 and 1490. *Carriages.*—These numbers refer to carriages, properly speaking, not specified, which are used exclusively for the transportation of persons, such as omnibuses, stagecoaches, berlins, broughams, cabriolets, phætons, carriages, victorias, buggies, sulkies, dogcarts, tilburies, vis-à-vis, trois-quarts, rockaways, landaus, hansoms, etc., it being an expressed condition in distinguishing them that they shall be unfit for transporting merchandise. The circumstance that they may be places in stage coaches, omnibuses, and covered vans, intended for baggage will not alter their classification as carriages for the exclusive transportation of persons.

Note 195. Nos. 1515 and 1519. *Blasting powder.*—The blasting powder included in Tariff No. 1519, must consist of grains measuring 3 millimeters and up. When blasting powder is imported mixed with grains measuring less than 3 millimeters, a Ministerial permit will be required to introduce it, in which case the duty to be levied will be fixed by the Ministry.

The Customs are required to take samples and forward same to the Ministry of War every time powder is imported, be it duty-free under the law, or importable by authority and subject to payment of a special duty.

In order to be free of duty under the law, blasting powder must be black and, like sporting and pyrotechnic powder, consist of coal, sulphur, and nitrate of potash or soda without admixture of any other chemicals.

Among prohibited explosives referred to in Nos. 1514 and 1520, the following are the most familiar:

With a nitroglycerin basis: Dynamite (for mines being only importable subject to special permit), Giant powder, mica powder, Atlas powder, Hudson's powder, forcite powder, cordite, Normal Swiss powder, Leonard's powder, ballistite, nitrogrenetine, and dynamite-gelatin.

With a nitrocellulose basis: Dupont's powder, indurite, and plastomenite.

With a basis of picric acid or picrate, such as melinite and probably lyddite.

Sprengle's explosives the component parts of which are imported separately, are:

Ammonite: Of nitronaphthaline and nitrate of ammonia.

Bellite, securite, and roburite: Of di-nitro-chloro-benzine and nitrate of ammonia.

Romite: Of nitronaphthaline, paraffin, chlorate of potash, and nitrate of ammonia.

Rackarock; Of chlorate of potash and nitrobenzine.

Hellhoffite: Of nitro-and-di-nitro benzine and nitric & acid.

Panclastite: Of bisulphide of carbon and peroxyde of liquid nitrogen.

Fulminates of silver or of mercury (transported suspended in water).

Note 196. No. 1250. *Lubricants.*—Lubricating oils are as a rule heavy mineral oils, sometimes crude, sometimes refined, and in most cases rich in paraffin or mixed with animal fats or olein. The least refined, whose specific gravity does not exceed 0.920, are of a reddish colour, with greenish reflection. Gilt and paraffin oils are of a limpid yellow, with greenish reflection, their specific gravity being at least 0.898. Such oils are unfit for illuminating. No. 1250 also comprises greases containing an admixture of plumbago, as well as Frazer's tallow, used as carriage-axle greases. Animal fats and vegetable oils are included in this number, provided they be solely intended for lubricating purposes.

Note 197. No. 325, 326 and 338. *Celluloid.*—Celluloid is a mass formed by the combination of camphor and gun cotton. This substance, which has the odour of camphor and burns rapidly, is used for imitating gutta-percha, amber, bone, tortoise shell and ivory.

Note 198. Nos. 122 and 1563. *Strings.*—These numbers include gut strings and tendons for musical instruments, and strings of metal wire covered with thread, such as piano strings.

Note 199. Nos. 285, 297 and 1599. *Travelling and other cases.*—By cases are meant boxes with compartments necessary for an orderly arrangement of one or more articles. Unfitted cases are classified as manufactures, according to their material and grade.

The cases which are alone comprised in Nos. 106, 107 and 285 are those fitted for sewing or dressing. When other fitted cases are imported (not for sewing or dressing), the cases and the fittings will be rated separately: however, if they are not declared by the importers as subject to separate duties, they shall be subject to the higher of the two rates.

Cases for sewing or dressing in which either the cases or the fittings have ornaments of precious metal and which have not been declared by the importers as liable to separate rates for the cases and the fittings, shall be jointly rated as unenumerated articles of silver.

Note 200. No. 867. *Hat crowns.*—Tariff No. 867 includes interior bands and linings of paper, tissue, or other material used for finishing the inside of hats, but not bands of leather or oilcloth, rubber cloth covers and paper wrappers used for packing and covering hats.

Note 201. No. 1686. *Asbestos in plates.*—Various sheets of asbestos, cardboard, felt, silicate, and other waterproof or incombustible materials, intended for roofs of buildings, are comprised in Tariff No. 1686.

Note 201*bis*. Nos. 1393, 1259 and 1260. *Perfumery.*—These numbers include under the denomination of perfumery all products and preparations for toilet use: spirituous aromatic waters, such as Florida, Cologne and like waters, opiates and dentifrice waters, lotions, oils, pomatums, and cosmetics for the hair, scented extracts for handkerchiefs, perfumed vinegars, creams, powders, and oils for the skin, and depilatories for toilet use. Scented soaps are ranged under No. 1360.

Note 202. Nos. 1588. *Miners' lamps.*—Although Davy's lamp is the model miners' lamp, it has been the subject of numerous modifications. The best-known systems are divided into two classes, according to the principles on which based. In some the flame is surrounded by a thin metallic gauze. Should any quantity of explosible gas enter the lamp through this gauze the explosion will only take place inside the metallic gauze envelope and extinguish the light without outwardly communicating fire. In others the light is produced by an electric current inside a tube or small bulb filled with extremely rarefied gas. The breakage of the bulb instantaneously causes the extinction of the light.

Miners' lamps of all kinds, either fire-damp safety or for ordinary underground work, are included in Tariff No. 1588.

Note 203. No. 1580. *Printing requisites. Type.*—This number includes type, vignettes, presses, and other accessories for printing and lithography. The following must be considered as accessories, viz. iron frames, rollers and their axles, moulds for casting cylinders, proof-drawing presses, galleys, composing sticks, and wooden or metal bats, rulers, brushes for washing the types and wooden or horsehair brushes for striking off proofs, composition tables and their iron or marble tops, cases and chases of wood or iron.

Lithographic stones and their rollers of leather are dutiable according to this number, as well as clichés and roller-glue paste.

This number is not applicable to varnish, bronzing powders, oils, pencil brushes, sponges, and other articles which are employed for other purposes and are specially mentioned in the tariff.

Note 204. No. 1538.—Tariff No. 1538 includes billiard tables, but not the cloth, balls, cues, racks, and other specified accessories, all of which must be declared separately. Slates for billiard tables packed alone may likewise be declared separately.

Note 205. Nos. 1574 and 335. *Artificial plants.*—In the denomination of artificial plants are included plants for pots or vases and unfit for use as artificial flowers for dress, hair, hat ornaments, etc.

Note 207. Nos. 1548, 1549 and 1613. *Waterproof-apparel.*—By wearing apparel of oilcloth, to which these numbers refer, is understood that made of cloth covered on the surface with a layer of rubber. Garments made of woollen or cotton cloth without any admixture of rubber, or with a layer of waterproofing inside, are rated as wearing apparel of wool or cotton.

Note 208. Nos. 1625 and 1626. *Rubbered tissues.*—Tariff Nos. 1625 and 1626 include oilcloth of all kinds and for all purposes, provided that one or both sides be covered with rubber or varnish of rubber, like those used for covering tables and floors and oilcloths for bedding and garments.

Note 209. No. 1550. *Field tents.*—The duty provided for in Tariff No. 1550 is not applicable to poles serving to erect field tents. If of rough wrought wood, such poles are exempt from duty, even when provided with metal ferrules, hooks, and points, but should such poles be finely wrought, with mouldings, turned or otherwise ornamented, they shall be dutiable as manufactures of wood according to the corresponding tariff number. Stakes intended for use in connection with field tents, shall be dutiable as poles.

Note 210. Nos. 448, 449, 854, 871, 955, 961, 1075, 1077, 1119 and 1124. *Trimmings.*—Trimmings consist of cloth bands generally up to 4 centimeters wide and used as ornaments for many articles of different kinds as well as for garments. Some trimmings have the form of certain ornaments of a tissue similar to lace, but they are easily distinguished from the latter. The trimmings to which these numbers refer are those made exclusively by braiding machines, and on that account can be easily unplaited without breaking any threads, which can not be done in the case of loom-made lace.

Some trimmings imitate imperfectly in their fanciful outlines the kind of lace known as *guipure*. To distinguish them it should be remembered that *guipure* is characterized by a lack of simply braided tissue, since it is not intended to imitate the so-called bobbin lace or knitted lace, whether net or mesh work, but consists of a lace with small part formed by single threads and highly raised work and covered with parallel threads like those in raised embroideries. Its general appearance is that of embroidery detached from the cloth on which it is made.

Trimmings are usually made of twisted thread, sometimes imitating knitted lace, and for this reason known in the trade under the name of *imitation bobbin lace*. To avoid confusion and contests, only braided bands weighing over 150 grammes per square meter and having a maximum width of 4 centimeters are to be considered as trimmings dutiable under the corresponding numbers.

Trimmings or ornaments of a tissue resembling lace, provided they weigh less than 150 grammes per square meter or measure over 4 centimeters in width, are to be rated as lace.

In estimating the width of trimmings the greatest width should be taken, not excluding the loops on the border.

Nettings are mesh trimmings, one border of which is generally furnished with round tassels or fringes.

Ornaments composed of a galloon or band of tissues having at one of its borders free cord-like filaments are considered as fringes. The same classification applies to ornaments consisting of a galloon or band of tissue, plaited or unduiated, or which have one border festooned, pointed, or with similar designs.

Note 211. *Artificial silk.*—"Artisela," or artificial silk, is made of celluloid dissolved in an appropriate vehicle. There is usually added to it "grenetina," or albumen.

Its filaments have a larger diameter than those of animal silk; it also exceeds animal silk in luster, but it has a much inferior resisting strength.

Threads of "artisela" submerged in water for twenty or thirty minutes soften to such an extent that they can be broken with a slight effort.

Artificial silk is to be considered as a substitute for silk.

Articles containing artificial silk pure or mixed with other fibres, shall be treated as pure or mixed silk, in conformity with the rules established for the application of the Tariff.

Note 212. Nos. 411 and 412. *Plate.*—Plate is only to cover the set of vessels intended for table or toilet use, etc., such as plates, cups, soup tureens, trays, basins, pitchers, jugs, powder boxes and soap dishes, chamber vases, etc. This denomination does not include spoons, knives, forks, carvers and other similar articles, unless so expressly mentioned in the Tariff or Repertory.

Note 213. Nos. 628, 1515 to 1519, 1569 and 1588.—*Exemptions in favour of mining industries. Mercury.*—Apart from the specific exemptions secured by the Tariff in favour of the mining industry, Art. 231 of the Mining Code in force covers the following articles which are also duty-free: Machinery for lifting, ore-crushing and extracting metals therefrom, working iron and steel, sawing wood and other similar, operated by steam or water, pumps for raising water, shovels, hammers, machetes, axes, drills, wedges, grindstones, furnaces, anvils and other like implements; gunpowder of all kinds, detonators and fuses for mines; lighting and lubricating oils; unwrought materials such as drill steel, iron plates and bars, nails, bolts, screws, pipes of iron, bronze, copper, lead, rubber or of any other materials; locks and butt hinges; cords of steel, iron, hemp or other materials, plates of copper and silver, and bar copper for smelting; bronze, tin, lead, mercury and any other metal deemed to be necessary for the performance of work; diamonds crude or indended ("*con dientes*") also diamond rock drills; all materials employed for assaying ores ("*brozas*") or improving the same, such as crucibles, smelting furnaces; chemicals for combination or analysis, or for use in ore-crushing operations, or for extracting therefrom gold, silver and copper: which chemicals may cover acids, sulphur and metallic salts; glass vessels for chemical operations, stearic and other candles and cloth tents.

Mercury for mines must be imported in iron cylinders weighing at least 100 kilogrammes and subject to compliance with the other formalities prescribed by Law. As a general rule, no pass shall be issued duty-free in favour of miners, unless said document has first been specially and expressly sanctioned by virtue of a direct Order of the Ministry of Finance without prejudice to compliance with the provisions of Art. 232 of the Mining Code aforesaid which runs as follows:

"The articles specified in the second paragraph of Art. 231 must be "ordered direct from abroad by the owners of the mines or by the "Directors acting for them and a copy of the order must be filed with "the Ministry of Finance. Said articles shall be conveyed from the "ports to the mining establishment and the transit shall be issued by the "Head of the Customs and returned by the Municipal Magistrate ("*Alcalde*") for the district in which the establishments are situated."

REMARK.—The foregoing explanatory notes are not final. The Department of Finance may according to the progress of science or requirements of the service, amplify or modify the same. In order to remove any doubts which may arise in regard to the application of the Tariff, further explanatory notes will be published and annexed to the present issue.

DECREE OF MARCH 6, 1909, REDUCING THE CUSTOMS DUTIES ON IMPORTATION *via* THE ATLANTIC COAST.

("*Diario oficial*" of March 13, 1909.)

ART. 1.—The import duties fixed in the Customs Tariff of December 15, 1908, shall be levied on all the Atlantic Coast with a reduction of thirty per cent. (30%) on the following imports:

1 Wheaten flour.
2 Lard and similar products.
3 Meat smoked, salted or in brine.
4 Kerosene or petroleum for illuminating purposes.
5 Common soap for laundresses.
6 Common clothing for workmen
7 Footwear for workmen.
8 Cod liver oil, pure or prepared.
9 Cholagogue.
10 Chilifuge.
11 Arnica tincture.
12 Laudanum.
13 Medicinal balsams.
14 Cod liver oil, pure or prepared.
15 Antiseptic rollabine against coughing.
16 Sulphate of quinine.
17 Pain killer.

ART. 2.—The reduction referred to shall be increased up to 50% on the importation of beans and rice.

ART. 3.—The reduced duties to be levied, shall be paid in the general conditions provided for in the Tariff.

ART. 4.—The present Decree shall enter into force on the date of its publication in the region where it is applicable.

DECREE OF MARCH 31, 1909, MODIFYING THE DUTY ON KEROSENE.

("*Diario oficial*" of April 13, 1909.)

ART. 1.—The import duty on kerosene shall be at the rate of three *centavos* gold per kilogramme instead of the present duty of eight *centavos* leviable under No. 671 of the Customs Law.

ART. 2.—The present Decree shall enter into force on April 1, 1909.

EXPORT DUTIES.

DECREE OF JANUARY 26, 1894, ESTABLISHING A DUTY ON COFFEE EXPORTED THROUGH SAN-JUAN DEL SUR.

SOLE ARTICLE.—A duty of 50 *centavos* per quintal shall be levied on coffee exported through San-Juan del Sur, the proceeds of which shall be applied to repair the wharf and Customs warehouses of the said port.

This Ordinance shall enter into force on the day of its publication.

DECREE DATED NOVEMBER 13, 1895, REGULATING THE COLLECTION OF EXPORT DUTIES IN THE CUSTOMS-HOUSES OF THE ATLANTIC COAST.

1. From and after January 1, 1896, the only export duties levied in the Department of Zelaya, District of Siquia, region of Cape Gracias á Dios shall be the following:

(*a*) Three *centavos* per bunch on exportation of bananas during the months of March, April, May and June, and two *centavos* during the other months.

(*b*) One *peso* per ounce of gold, per lb. of tortoise shell and per 1,000 cocoa-nuts (1).

(*c*) Two *pesos* per quintal of coffee.

(*d*) Four *centavos* per lb. of rubber.

(*e*) One half *centavo* per lb. of "*tuno*."

(*f*) Fifty *centavos* per head on turtles.

(2) The duties referred to in the foregoing article shall be levied in national currency of the Republic by the Administration of the Revenue in the Department of Zelaya or by the maritime Custom-house at Cape Gracias á Dios and within the time limit fixed for the payment of import duties, provided that the amount of the clearance document exceed two hundred *pesos* and that the exporter be settled in the country and of recognized solvency and that he furnish as surety a person approved by the Customs.

(3) If an exporter fails to pay the cheque signed by him at latest one day after its due-date, he will incur a fine of 5 % per month, without prejudice to all other penalties.

DECREE OF DECEMBER 8, 1898, ESTABLISHING CERTAIN EXPORT DUTIES (2).

ART. 7.—A duty of 50 *centavos* gold per head shall be levied on exportation of turtles through the ports of the Atlantic.

ART. 8.—On every kilo of gold—and proportionately for fractions of a kilo—exported through the ports of the Republic, there shall be levied a duty of 17 *pesos* gold or its equivalent in silver currency, provided exportation be effected through the ports of the Pacific.

ART. 10.—The proceeds of the duties specified in the above articles shall be paid monthly into the proper offices of the Public Treasury.

ART. 14.—Any person contravening the present Law shall incur, as the case may be, the penalties provided for by the Regulations relating to frauds upon the Treasury.

ART 15.—All provisions contrary to the present Decree which shall be operative from the date of its publication, are hereby repealed.

DECREE OF DECEMBER 21, 1898, ESTABLISHING A DUTY ON COCOA-NUTS EXPORTED *via* THE ATLANTIC COAST.

ART. 1.—There shall be levied a duty of 50 *centavos* gold per 1,000 cocoa-nuts exported *via* the ports on the Atlantic Coast, and a proportionate rate for fractions of 1,000 cocoa-nuts.

ART. 2.—This tax as well as the duties established on gunpowder, turtles, gold and rubber, referred to in Articles 1, 7, 8 and 9 of the foregoing Decree dated December 8 inst., may be paid in equivalent money of legal tender. For this purpose, the Minister of Finance shall fix the rate of exchange every fortnight.

ART. 3.—The stipulations of Articles 10, 11, 12, 13 and 14, of the above-mentioned Decree of the 8th inst., shall apply to the present enactment.

(1) The Decree of December 8, 1898, modifies the duty on the exportation of gold, rubber, and turtles, and Article 1 of the Decree dated December 21 of the same year amends the export duty on cocoa-nuts.

(2) Only the interesting parts of the present Decree have been published.

DECREE OF OCTOBER 22, 1904, ORDERING THE PAYMENT IN AMERICAN GOLD OF ALL EXPORT AND OTHER CUSTOMS DUTIES AND PORT DUES.

ART. 1.—Dating from November 1, 1904, all export duties, including those levied on cattle, tonnage dues, warehousing dues, customs fines, consular fees, and, in general, all fiscal dues appertaining to the customs and harbour services, are to be paid in gold coin of the United States, or in commercial bills of the first class drawn at sight on that country.

ART. 2.—Such import duties as are payable in bills are to be paid in drafts on the United States *only*.

ART. 3.—Such of the above-mentioned duties as are payable in gold in accordance with former laws are included in this Decree as regards the provisions which follow.

ART. 4.—Duties which are tariffed in national currency are to be paid in accordance with Article 2 of the present Decree.

ART. 5—Duties may be paid either in gold or in its equivalent in national currency.

ART. 6.—Warrants for coffee exportation will be sold, according to the law, for a sum in prescribed bills equivalent to a fifth of the face value of each Warrant, but if the purchaser desires to pay in Treasury bills he must do so at the commercial rate fixed by this Department, considering the face value of the Warrants in proportion to that of the Treasury bills.

In either case the officer at the sale of these Warrants must specify on the reverse side of each one if the sale was made in gold or in banknotes, and what was paid in each case. This is done in order to keep the accounts of the taxes.

ART. 7.—The present Decree does not apply to the custom-houses of the Bluff, and Cape Gracias á Dios. All contrary dispositions contained in former Laws are abrogated.

DECREE OF NOVEMBER 8, 1904, RESPECTING THE EXPORTATION OF CATTLE.

("*Diario oficial*" of November 11, 1904.)

ART. 1.—Mules shall on exportation be subject to a tax of three *pesos* in American gold each, and horses to one *peso* each.

ART. 2.—As to female horned cattle, the export tax is raised to three *pesos* gold.

ART. 3— . . . . . .

ART. 4.—The present Decree shall be applied in accordance with the Decree dated 11th May last and shall enter into operation on the 1st December, 1904.

DECREE DATED JANUARY 23, 1905, RELATING TO THE EXPORTATION OF HIDES AND SKINS.

("*Diario oficial*" of January 25, 1905.)

ART. 1.—The export duty on neat-cattle hides and cayman skins known in the country under the name of "*lagarto*" shall be at the rate of one *centavo* in American gold per kilo, and deer skins shall be liable to an export duty, payable in the same money, at the rate or two *centavos* per kilo.

ART. 2.—For the purposes of collecting the duty, the provisions of the Decree dated May 14, 1904, shall be complied with.

ART. 3.—The present Decree shall enter into operation on the date of its publication and all provisions inconsistent herewith are hereby repealed.

DECREE OF MAY 12, 1905, AS TO THE MONOPOLY OF THE HORNED CATTLE EXPORT DUTY.

The duty which the Monopoly licensees will be entitled to charge, will amount to 50 *centavos* American gold per head.

Female neat cattle will not be allowed to be exported.

DECREE DATED FEBRUARY 19, 1906, EXEMPTING SILVER COIN FROM EXPORT DUTY.

ART. 1.—Silver coin is exempt from export duty.

ART. 2.—The present Decree shall enter into force on the date of its publication; Article 2 of Decree dated December 14, 1904, is hereby repealed.

DECREE OF JUNE 20, 1906, RELATIVE TO THE EXPORTATION OF TIMBER.

ART. 1.—Article 1 of foregoing Decree dated 25th May, 1906 shall read as follows:

The export duties on timber in logs or sawn shall be levied in American gold as follows:	P.	C.
Mahogany, oak, Royal cedar.....ton or 1,000 sq. feet	1	00
Mulberry, guaiacum, quebracho, *hambar*, rosewood and *genizaro*.....ton	0	50

The provisions of the above mentioned Decree of 25th May, 1906, are amended accordingly.

DECREE OF NOVEMBER 24, 1908, RELATING TO THE EXPORTATION OF COFFEE.

ART. 1.—The export duty of 40 *centavos* in American gold per 100 kilos. of coffee sent out of the country is hereby re-established

ART. 2.—All the requisite formalities imposed by Decrees of Jan. 27, 1894, and Oct. 22, 1904, are maintained and Decree of February 24, 1907, is hereby repealed.

ART. 3.—The vouchers for exported coffee shall be sold in American gold or in commercial sight drafts.

NICARAGUA AND GREAT BRITAIN.

A commercial convention between Great Britain and Nicaragua was signed at Managua on the 28th July, 1905, and ratified at London on the 24th August, 1906.

By this treaty mutual most-favoured-nation treatment as regards import and export duties, and as regards all prohibitions and restrictions on importation and exportation, is provided for: exception being made, however, in the case of certain advantages accorded by Nicaragua to the Central American Republics only.

As regards trade and navigation generally, national treatment accorded, except in the case of coasting trade. National and most-favoured-nation treatment is reciprocally accorded in all that relates to exemption from transit duties, warehousing, bounties, facilities, and drawbacks.

Art. II. of the treaty provides that the free port privileges at the Port of San Juan del Norte are to be abolished, but the port is to remain open to trade on the same footing as the other ports of the Republic. By a protocol annexed to the treaty, the Nicaraguan Government agrees to give Custom-house bonds to the merchants at the port in question for a sum equal to that which they have paid as "commercial tax" during the last 10 years. These bonds will be accepted in payment of Customs duties.

In accordance with the most-favoured-nation clause of this treaty, the reduction of 25 % of the Customs duties conceded by Nicaragua in respect of a number of articles of French production, under the French-Nicaraguan Convention of 1903, will be extended to similar articles of British production. The following are the articles in question:—

Dry wines of 14° and under; champagne; mineral waters; arseniate, hydrobromate, bromide, hydrochlorate, sulphate, and valerianate of quinine; medicinal wines and other wines composed of quinine; olive oil for the table; mustard, ground or prepared; powders of all kinds for condiments; preserved truffles; sauces of all kinds; olives, capers, pickles; preserved fruits; vegetables, and tubers, not specified; dried fruits; fruits preserved in liqueurs or in their own juice or in syrup; crystallized fruits; skins and leathers—sheep, morocco, chamois, varnished and waxed calf, goat, and other skins not enumerated; leather gloves; pigskins and imitations thereof; shoemakers' thread; stuffs for slippers; ribbons for shoes; shoe laces; boot and shoe elastics of wool or cotton; woollen or cotton serge for slippers; shoemakers' knives; eyelets and tags for boots and shoes; remnants of serge; lasts of all kinds; boot buttons; boot polishes, solid or liquid; nails and rivets; woollen cassimeres and cloths; satins and other tissues of pure wool for men's clothing, with or without silk threads or stripes; surgical instruments; office requisites not enumerated; silk or woollen alpaca for clothing; carpets of vegetable fibres.

The treaty came into effect ten days after the exchange of ratifications (*i.e.* on the 3rd September), and is to remain in force for a period of ten years, and thereafter until one year after denunciation by either contracting party.

NICARAGUA AND FRANCE.

Convention ratified on 3rd September, 1903, in force until a year after denunciation by either contracting party, in return for certain privileges accorded to goods of Nicaraguan origin; Nicaragua has agreed to admit certain articles from France, Algeria, the French colonies and possessions, and the Protectorates of Indo-China and Tunis at a reduction of 25 % of the Customs duty on importation into Nicaragua.

These articles are enumerated in a list annexed to the Convention, and include dry wines of 14° and under; champagne; certain preparations of quinine; mineral waters; olive (table) oil; various condiments; dried and preserved fruits and vegetables; certain skins; certain woollen tissues, &c. Raw materials for soap works and printed books and newspapers are declared free of duty.

REPUBLIC OF HONDURAS

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Bacon	1545
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,, coffee	1367
,, game	313
,, jute	1648
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Baize	207
Balconies	170
Balls, playing	1190
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Chests-of-drawers	476
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Chignons	1067
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Flouncings	1641-1644
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Foils	729
Foot-wipers	950
Forges	737
Forks	1504-1509
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Hides and skins	108, 551, 552
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Holsters	1243
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Hops	962
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Ink	1527 1530
Implements, agricultural, &c.	875, 876
Incense	870
Insertions	638, 639
Incubators	871
Insecticides	874
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Kerosene	910
Key-rings	968
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Lampblack	1105
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Lard	1000
Lasts, boot	863
Launches	916
Lavender	75
Lawn	953
Lead	1253-1255
Leather	561, 1441-1462, 1588
Leeches	1388
Leggings	1418
Lemonades	948
Lenses	933
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Levels	1107
Levers	89
Licorice	1125
Lightning conductors	1173
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Liniment	951
Liqueurs	941-943
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Medals	1038, 1039
Medicine chests	260
Medicines	1046
Meerschaum	658
Merinos	1049
Metronomes	1050
Mercury	152
Microscopes	1051
Milk	927
Mills	1063, 1064
Millstones	1084
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Mirrors	648
Moire	1076
Monochords	1065
Morocco leather	1025
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Mouldings	1060-1062
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Ochres	1110
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Phosphorus	734
Pickles	625
Pictures	867
Pin cushions	22
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Pipes, galvanized	386
,, lead	1568
,, tobacco	1234-1237
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Potatoes	1180
Pottery	64
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Powder boxes and flasks	1264, 1265
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Printed matter	879
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Refrigerators	1325
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Roofing slates	1493
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Sandals	1387
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Sarapes	1391
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Shoulder-knots	897-903
Shovels	1129
Sieves	417, 418, 1466, 1467
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Spurs	654-657
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Stills	49
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Stockings	1041-1045
Stones	1215-1222
Stoppers	1476-1478
Storax	677
Stoves	687
Strainers	466
Straw	1128
Streamers	767
Strings, musical instrument	550
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Sugar	153
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Suspenders	1443
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Telescopes	1502
Tents	1517, 1546
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Tinsel	1224
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Tissues	781-783, 807, 808, 1495-1499
Tisú, gold or silver	1538
Tobacco	1444-1448
,, boxes	1450-1453
,, pipes	1234-1237
Toilet requisites	1579
Tombstones	924
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Towellings	1544
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Traps	1320, 1552
Trays	148, 149
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Tricycles	1560
Troughs	138, 139
Trousers	340-342, 1136
Trowels	527
Truffles	1563
Trundles	402
Trunks	204-206
Trusses	270
Tubs, caoutchouc	1524
Tugs, steam	1338
Tulle	1569-1572
Turbines	1574
Turpentine	42, 1553
Turtle-shell	480
Tusks	474
Twines	271, 489, 490
Umbrellas	1170-1172
Undershirts	360-363
Uniforms	1575
Utensils	461, 1576, 1577
Vaccine	1580
Valises	176, 177, 981-983
Vanilla	1583
Vaporizers	1587
Varnish	188, 189
Vaseline	1593
Vases	1597
Vegetables	928
Veils	1605-1608
Velocipedes	1603
Velvet	1510-1512
Velveteens	1133
Vermicelli	712
Vests	560
Violins &c	1638
Vinegar	1632
Wads for guns	1456
Wafers	1109
Waggons	401
Waistcoats	559
Waists	499-501
Walking-sticks	197-201
Wallets	231
Watches	1331-1333
Water-closets	935
Water pipes	386
,, tanks	76, 77
Waters, mineral	36
,, perfumed	37
Wax	428-433, 912
Weathercocks	1602
Wedges	553
Weights	1204, 1205
Whalebone	178, 504
Wheat	1562
Wheels	1358-1360
Whips	925, 994
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White lead	57
White metal articles	1251
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Wigs	1192
Windows	1284, 1285, 1611
Wine	1634-1637
Winnowers	144
Wire	50-55, 627, 1494
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Wool	917, 919
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CUSTOMS TARIFF.

MONEY, WEIGHTS AND MEASURES.

The monetary unit is the silver *peso* (100 *centavos*) = 1s. 8d. (about), the gold dollar being worth 4s.

For weights and measures the metrical system has been adopted.

IMPORTATION.

Save in the case of wood for building purposes, which is dutiable per 4,000 square feet, all goods enumerated in this Tariff are assessed for duty on gross weight per half kilogramme.

Note.—Importers shall have to pay for the cartage and stowage of goods a tax of 50 centavos per 100 kilos., which the customs shall levy at the time of passing each import entry. (Decree No. 56, of March 11, 1909.)

Nos.	Goods.	Duties. P. C.
1	Abaca twine	0 15
2	Cordage	0 02
3	Paper	0 10
4	Glass beads	0 25
5	Fans	1 00
6	Of ivory or mother-of-pearl	1 50
7	Of palm-leaf or paper	0 20
8	Of feathers	1 50
9	Fertilizers	0 02
10	Button hooks	0 35
11	Openers, letter	0 10
12	Can	0 10
13	Cloaks, cotton	0 50
14	Woollen	2 00
15	Silk	3 00
16	Oils	0 05
17	Essential	0 50
18	Machine	0 04
19	Perfumed	0 25
20	Casters (see Cruet Stands, Nos. 96 to 99).	
21	Olives	0 10
22	Pin cushions	0 38
23	Steel, crude	0 05
24	Manufactured into articles not specified	0 05
25	Acids	0 50
26	Acid, acetic	0 10
27	Stearic	0 15
28	Hydrochloric	0 15
29	Nitric	0 15
30	Sulphuric	0 05
31	Accordions	0 20
32	Ornaments for the head	1 00
33	Structural, of iron or metal	0 05
34	Aerometers	0 50
35	Bran	0 02
36	Waters, mineral	0 04
37	Perfumed	0 15
38	Ewers, iron	0 05
39	Faience	0 05
40	Porcelain	0 10
41	White meal	1 00
42	Turpentine oil	0 08
43	Needles, sewing, embroidering or crochet	0 25
44	Compasses, mariners'	0 25
45	Shoulder-knots (see Jewellery, Nos. 897 to 903).	
46	Chess (game)	0 35
47	Gowns, christening	2 00
48	Alabaster, and all kinds of manufactures thereof	0 02
49	Stills	0 10
50	Wire, steel	0 10
51	Copper	0 25
52	Iron	0 05
53	Brass	0 25
54	Fence	Free.
55	Telegraph	0 05
56	Albs	2 00
57	White-lead	0 05
58	Albums	0 60
59	Capers	0 10
60*	Alcohol	2 00
61	Alcoholometers	0 35
62	Damask	0 25
63	Lucerne	0 01
64	Pottery	0 05
65	Pins not specified	0 25
66	Carpets, cotton	0 25
67	Hempen	0 25
68	Woollen	0 50
69	Saddle-bags of leather	0 50
70	Of agave ("*mezcal*")	0 02
71	Cotton, medicinal	0 40
72	Raw	0 10
73	Jewellery, fine	5 00
74	Imitation	0 50
75	Lavender	0 10
76	Tanks, iron	0 02
77	Wooden	0 02
78	Almanacs	0 02
79	Almonds, with or without shells	0 05
80	Starch	0 10
81	Musk	0 50
82	Cushions, feather	0 20
83	Air	0 10
84	Curry-combs	0 10
85	Alpaca	1 00
86	Tar	0 05
87	Alum	0 10
88	Aluminium, manufactures of	1 00
89	Levers	0 02

* Decree of March 1, 1902, Relative to the Importation of Alcohol ("La Gaceta," No. 2168, of March 31, 1902).—Art. 1—No. 60 of the Customs Tariff shall read as follows: "There shall be charged two *pesos* for every half kilogramme of imported alcohol. Proprietors of pharmacies may import each year 30 gallons of alcohol for exclusive use of their establishment, and this alcohol shall be charged as medicine if found chemically pure." Art. 2—If they import more than 30 gallons, they shall pay two *pesos* for every half kilogramme in excess of said quantity. Art. 3—In order to benefit by the regime referred to, the proprietors of pharmacies shall apply to the Ministry of Finance and substantiate their application by producing the corresponding invoices for the alcohol to be imported. See also note to item 1635.

Decree of April 2, 1909.—Art. 1—The importation of ordinary intoxicating liquors is prohibited. Art. 2—The following liquors are considered as ordinary, under the provisions of this law: Whisky, cognac, rum, aniseed and gin, put up in casks, barrels, kegs or demijohns, or when put up in bottles containing less than 21° Carthier of alcoholic strength, or when in the countries of their origin their price be less than $1 (gold) per litre or $0 70 (gold) per bottle, or if their selling price does not exceed 60 % of that of brandy and of liquors on which there is a monopoly.

Nos.	Goods.	Duties. P. C.
90	Bitter drops	0 35
91	Amber	0 50
92	Amianthus	0 05
93	Ammoniac	0 40
94	Etageres	0 10
95	Anchors	0 02
96	Cruet stands	0 25
97	Of gold	5 00
98	Of silver	3 00
99	Of white metal	1 00
100	Aniline	0 10
101	Rings, curtain	0 10
102	Animals, live ... each	1 00
103	Quadrupeds	5 00
104	Stuffed	0 10
105	Aniseed	0 15
106	*Anisada*	0 35
107	Anisette	0 35
108	Buffalo hides or deer skins	0 25
109	Spectacles	1 00
110	Gold	5 00
111	Silver	3 00
112	Field glasses	1 00
113	Antimacassars for furniture	1 00
114	Fish-hooks	0 25
115	Indigo	0 05
116	Ploughs	0 02
117	Sconces (see Chandeliers).	
118	Chandeliers, crystal	0 05
119	Metal	0 10
120	Gold	5 00
121	Silver	3 00
122	Clay	0 02
123	Herrings, preserved in oil	0 15
124	Smoked	0 05
125	In brine	0 05
126	Areometers	0 35
127	Rings, iron	0 10
128	Brass	0 10
129	Hydraulic elevators	0 02
130	Cupboards, wooden	0 10
131	Ermine	0 25
132	Harmonicas, jews' harps	0 20
133	Harmoniums	0 20
134	Harness, cart	0 10
135	Carriage	0 10
136	Harpoons for fishing	0 25
137	Rice	0 02
138	Troughs, iron	0 05
139	Wooden	0 02
140	Asphaltum	0 02
141	Rests (holders)	0 10
142	Hazel nuts	0 05
143	Oats	0 01
144	Grain winnowers	0 02
145	Jet, crude	0 20
146	Manufactured	0 50
147	Spades	0 05
148	Trays	0 50
149	Of white metal	1 00
150	Saffron	0 60
151	Red lead	0 10
152	Mercury	0 05
153	Sugar	0 05
154	Adzes	0 05
155	Sulphur	0 10
156	Blue, laundry	0 10
157	Ceramic tiles	0 02
158	Bibs	1 00
159	Slippers	0 60
160	Codfish in oil	0 15
161	Dried or smoked	0 05
162	Chamber pots, iron	0 05
163	Faience	0 05
164	Porcelain	0 10
165	Basils	0 25
166	Bullets and shot	0 10
167	Scales of bronze	0 10
168	Of tinplate	0 10
169	Fine, for pharmacies &c	0 15
170	Balconies, iron	0 05
171	Buckets, caoutchouc	0 25
172	Iron	0 05
173	Wooden	0 05
174	Paper	0 05
175	Tiles, floor	0 02
176	Valises, leather	0 20
177	Imitation	0 10
178	Whalebone	1 00
179	Bands, cotton	0 25
180	Woollen	0 50
181	Silk	3 00
182	Flags, cotton	0 25
183	Woollen	1 50
184	Silk	3 00
185	Baths, iron, tinplate &c	0 05
186	Balustrades, iron, tinplate &c	0 05
187	Curb chains for bits	0 10
188	Varnish, furniture	0 10
189	Painters'	0 10
190	Barometers	0 50
191	Bars, steel	0 05
192	Iron	0 05
193	Barrels, mounted or not	0 02
194	Earth for moulding cast-iron	0 04
195	Embroidery looms	0 10
196	Frames, screen	0 10
197	Sticks, walking	0 35
198	Sword	2 00
199	Sticks, walking, with ivory handles	2 00
200	With gold handles	5 00
201	With silver handles	2 00
202	Batiste, cotton	0 40
203	Linen	1 25
204	Trunks, leather	0 20
205	Iron	0 05
206	Wood	0 10
207	Baize, woollen	0 50
208	Bay-rum	0 20
209	Calf skins	0 20
210	Blacking	0 15
211	Boat-hooks	0 02
212	Bicycles	0 20
213	Billiard tables and accessories	0 20
214	Hinges, iron	0 05
215	Brass	0 10
216	Binnacles	0 02
217	Biscuits, fine, in tins	0 05
218	Targets	0 10
219	Blonde, cotton	0 40
220	Woollen	0 50
221	Linen	1 25
222	Silk	3 00
223	Blouses, cotton	0 60
224	Woollen	2 00
225	Linen	2 00
226	Silk	3 00
227	Hubs, cart	0 02
228	Balls, billiard, of ivory	5 00
229	Of celluloid &c	1 00
230	Bags, boot	0 30
231	Wallets of leather	0 20
232	Money bags	1 00
233	Pumps and their accessories	0 02
234	Chimneys ("*bombillos*"), lamp	0 05
235	Cigar-holders of amber	0 50
236	Of celluloid &c	0 15
237	Of meerschaum	0 50
238	Of wood &c	0 15
239	Embroideries, cotton	0 50
240	Woollen	0 60
241	Linen	0 60
242	Gold	5 00
243	Silver	4 00
244	Silk	4 00
245	Tassels, cotton	1 00
246	Hemp	1 00
247	Woollen	1 00
248	Silver	4 00
249	Gold	5 00
250	Tinsel	1 00
251	Silk	4 00
252	Puffs, powder	0 20
253	Machine packing of cotton	0 05
254	Top-boots of leather	0 62
255	Of caoutchouc	0 50
256	Bottle, glass	0 02
257	Decanters, crystal	0 02
258	Jars, empty	0 02
259	Boots, leather	0 62
260	Medicine chests	0 50
261	Buttons	0 30
262	Celluloid	0 30
263	Mother-of-pearl	0 60
264	Bone	0 30
265	Metal or gilt	0 30
266	Gold	5 00
267	Silver	4 00
268	Silk	1 00
269	Buoys, iron	0 02
270	Trusses	0 35
271	Pack twine	0 15
272	Braziers of all kinds	0 02
273	Bracelets (see Jewellery, Nos. 897 to 903).	
274	Pitch	0 05
275	Brittany cloth	0 50
276	Britannia metal (see No. 1251)	1 00
277	Bridles	0 50
278	Brilliantine	0 30
279	Bits (horse &c.), iron &c	0 10
280	Gilt	1 00
281	Gold or silver	5 00
282	White metal	1 00
283	Brocades	1 00
284	Gold	5 00
285	Silver	4 00
286	Silk	4 00
287	Brocatel	0 50
288	Brushes, hair-dressers'	0 30
289	White-washing	0 10
290	Painters'	0 10
291	And pencils, fine	0 35
292	Hooks, belt	0 25
293	Curtain	0 25
294	Or clasps for books	0 25
295	Newspaper	0 15
296	Clothing	0 25
297	Bronze, unmanufactured	0 10
298	Statues &c	0 10
299	Bronze, foil	0 10
300	Powder	0 80
301	Vases, candelabrums &c	0 10
302	Compasses	0 20
303	Scarfs	1 25
304	Burate: shawls &c	3 00
305	In the piece	3 00
306	Easels	0 10
307	Halters	0 05

Nos.	Goods.	Duties. P. C.
308	Cables, wire	0 02
309	Manilla-hemp	0 02
310	Capstans	0 02
311	Hoists	0 02
312	Earth-nuts	0 05
313	Bags, game	0 50
314	Saucepans	0 05
315	Chains, ships'	0 02
316	Bronze or copper	0 10
317	Iron	0 05
318	Gold	5 00
319	Silver	4 00
320	Silvered or gilt	1 00
320*a*	Cocoa	0 10
321	Coffee	0 10
322	Coffee-pots of tinplate	0 05
323	Safes	0 05
324	Lime, common	0 02
325	Hydraulic	0 02
326	Socks, cotton	0 30
327	Scotch yarn	0 60
328	Woollen	0 60
329	Silk	3 00
330	Calenders	0 02
331	Calashes and cabriolets	0 02
332	Boilers and their accessories	0 02
333	"*Calibradores*" (caliper compasses)	0 10
334	Shoe-horns	0 20
335	Drawers, cotton	0 30
336	Scotch yarn	0 60
337	Woollen	0 60
338	Linen	0 50
339	Silk	3 00
340	Trousers, cotton	0 35
341	Woollen	2 00
342	Linen	0 50
343	Cameræ obscuræ, for photography	0 35
344	Lobsters in tins	0 15
345	Bedsteads, iron	0 05
346	Wooden	0 10
347	Tent ("*para camnio*")	0 10
348	Cambric, cotton	0 40
349	Linen	1 25
350	Silk	3 00
351	Shirts, cotton	0 40
352	With linen fronts	0 45
353	Woollen	1 00
354	Linen	0 50
355	Silk	3 00
356	Chemisettes, cotton	0 30
357	Scotch yarn	0 60
358	Woollen	0 60
359	Silk	3 00
360	Undershirts, cotton, plain or embroidered	0 40
361	Woollen	1 00
362	Linen	0 50
363	Silk	3 00
364	Bells, tower	0 10
365	Hand	0 10
366	Hemp, unmanufactured	0 02
367	Cables up to ¼ inch	0 05
368	Cordage more than ¼ inch	0 10
369	Couches	0 10
370	Padlocks, bronze	0 10
371	Iron	0 08
372	Candlesticks and candelabrums of crystal	0 05
373	Gilt	0 50
374	Iron	0 05
375	Brass	0 05
376	Gold	5 00
377	Silver	2 00
378	White metal	1 00
379	Pitchers, earthenware	0 02
380	Iron, tinplate &c	0 05
381	Purl beads (see No. 4)	0 25
382	Rugs, hearth, cotton	0 50
383	Woollen	1 50
384	Silk	3 00
385	Not specified	0 50
386	Water pipes, iron*	0 02
387	Cloaks, cloth	2 00
388	Copes	2 00
389	Mantles, silk, for ladies	5 00
390	Mackintoshes	0 40
391	Caps, fire-arms	1 00
392	Capsules for bottles	0 10
393	Carbines	1 00
394	Coal	Free.
395	Charcoal	0 02
396	Masks of all kinds	0 20
397	Carmine	0 10
398	Meat, salted	0 10
399	Smoked	0 10
400	Tinned	0 25
401	Carts and wagons	0 01
402	Trundles, two or four wheeled	0 02
403	Carts, hand	0 02
404	Charts, scientific	0 02
405	Portfolios of all kinds	0 50
406	Pasteboard for box making	0 05
407	Cartridges for fire-arms	1 00
408	Cardboard, drawing	0 10
409	Casimir, woollen	1 00
410	Of mixed yarn	1 00
411	Caoutchouc, crude	0 10
412	Manufactured into articles not specified	0 50
413	Dish pans (see No. 461)	0 05
414	Barley	0 02
415	Onions, crude	0 04
416	Preserved in vinegar	0 10
416*a*	Garlic	0 04
417	Sieves, flour	0 20
418	Mine	0 05
419	Venetian blinds, wooden	0 04
420	Cement	Free.
421	Cattle bells	0 10
422	Ashes, animal	0 02
423	Vegetable	0 02
424	Rye in the grain	0 02
425	Brushes, grooming	0 05
426	Shoe, clothes &c.	0 20
427	Tooth, nail &c	0 25
428	Wax, white, for candles	0 15
429	Moulding	0 35
430	Vegetable	0 10
431	Figures, flowers &c	2 00
432	Matches (vestas)	0 15
433	Shoe makers'	0 05
434	Locks, bronze	0 10
435	Iron	0 08
436	Bolts, bronze	0 10
437	Iron	0 08
438	Beer in barrels	0 10
439	In bottles	0 07
440	Baskets, wire	0 10
441	Wicker	0 10
442	Chisels	0 05
443	Girths	0 50
444	Ribbon, cotton	0 20
445	Woollen	0 40
446	Of mixed silk	2 00
447	Of pure silk	3 00
448	Belts, cotton	0 35
449	Leather	0 50
450	Woollen	0 50
451	Silk	3 00
452	Citterns (musical instruments)	0 20
453	Nails, steel	0 05
454	Copper	0 10
455	Iron	0 05
456	With ornamental heads	0 50
457	Copper, unwrought	0 05
458	Plates	0 05
459	Manufactured into articles not specified	0 10
460	Carriages and their accessories	0 02
461	Utensils, kitchen	0 05
462	Fireworks and crackers	0 35
463	Cushions (see Nos. 82 and 83).	
464	Glue, ordinary	0 10
465	Fish	0 15
466	Strainers (kitchen utensils)	0 05
467	Bedspreads, cotton	0 20
468	Woollen	0 40
469	Silk	3 00
470	Mattresses, wire	0 10
471	Horsehair	0 10
472	Of "*zacate*" &c.	0 02
473	Hangings (see Curtains, Nos. 508 to 512).	
474	Elephants' tusks	2 00
475	Paints (see Nos. 1229 and 1230).	
476	Collars, animals'	0 40
477	Ladies' (see Nos. 73 and 74).	
478	Chests of drawers	0 10
479	Compasses	0 10
480	Turtle shells	0 50
481	Mother-of-pearl, crude	0 50
482	Manufactured into articles not specified	1 00
483	Jeans ("*coquillos*")	0 20
484	Neck-ties, cotton	1 00
485	Woollen	1 50
486	Silk	2 30
487	Cork in any form not specified	0 15
488	Cordage, ships'	0 10
489	Twines, cotton	0 20
490	Hemp	0 20
491	Cordova	0 25
492	Tape, woollen	0 50
493	Silk	3 00
494	Laces, shoe makers'	0 50
495	Cornets	0 20
496	Cornices, metal	0 02
497	Wreaths, funeral	1 00
498	Bridal	3 00
499	Waists ("*corpiños*"), cotton	0 40
500	Woollen	1 50
501	Silk	2 00
502	Belting	0 50
503	Corsets of all kinds	1 00
504	Whalebones, stay	1 00
505	Paper knives	0 10
506	Pen knives	0 30
507	Glass cutters	1 00
508	Curtains, cotton	0 50
509	Of cotton guipure	0 50
510	Woollen	1 50
511	Linen	1 00
512	Silk	3 00
513	Tassels for curtains (dutiable as in the case of curtains).	
514	Cosmetics	0 25
515	Pencils	0 10
516	Cretonne, cotton	0 20
517	Linen	0 35
518	Crepon, woollen	2 00
519	Silk	5 00
520	Bristles	0 15

*Galvanised iron plates and pipes shall be exempt from fiscal and municipal duties of every description until further notice.

Nos.	Goods.	Duties. P. C.
521	Crucibles	0 02
522	Crystal, manufactured into articles not specified	0 05
523	Copy-books, blank	0 10
524	Paintings, framed or not	0 15
525	Picture frames	0 15
526	Rennet	0 05
527	Trowels, masons'	0 05
528	Spoons, table	0 50
529	Iron, pewter &c	0 20
530	Gold	5 00
531	Silver	3 00
532	White metal	1 00
533	Ladles (classed as spoons).	
534	Irons, tool	0 05
535	Knives, table, with long or bone handles	0 20
536	With iron handles	0 20
537	With ivory handles	1 00
538	With gold handles	5 00
539	With silver handles	3 00
540	With white metal handles	1 00
541	With printed handles	0 30
542	Shoe makers'	0 15
543	Collars, cotton	0 60
544	Lace	2 00
545	Linen	0 60
546	Paper	0 15
547	Beads &c. glass	0 25
548	Gold	5 00
549	Silver	3 00
550	Strings and spun strings for musical instruments	1 00
551	Hides with the hair	0 25
552	Tanned, not specified	0 25
553	Wedges	0 10
554	Shagreen	0 25
555	Shawls, cotton	0 25
556	Cotton mesh	0 50
557	Woollen	1 00
558	Silk	3 00
559	Waistcoats (see Nos. 1612 to 1615).	
560	Vests (Do. do.).	
561	Leather, varnished	0 25
562	Epaulets, gilt or silvered	0 50
563	Gold or silver	5 00
564	Pegs	0 08
565	Cheviot, cotton	0 50
566	Woollen	1 00
567	Nipples, fire-arm	1 00
568	Chimneys, iron	0 02
569	Chocolate	0 25
570	Dalmatics	5 00
571	Demijohns	0 02
572	Damask, cotton	0 25
573	Woollen	1 00
574	Linen	0 50
575	Silk	3 00
576	Decorations	0 10
577	Thimbles, iron, copper &c	0 25
578	Gold	5 00
579	Silver	3 00
580	White metal	1 00
581	Aprons (dutiable according to component material).	
582	Aprons, waterproof	0 50
583	Dental plates of celluloid	2 00
584	Dentifrice (perfumery)	0 25
585	Disinfectants	0 50
586	Candle-snuffers (see Nos. 372 to 378).	
587	Diamonds	5 00
588	Glaziers'	1 00
589	Newspapers	0 02
590	Teeth, artificial	5 00
591	Charms (see Nos. 73 and 74).	
592	Diligences (carriages)	0 02
593	Dynamite	0 10
594	Divans (furniture)	0 10
595	Dominoes	0 35
596	Dolmans (see Wearing Apparel)	2 00
597	Sword-knots, cotton, woollen, linen &c	1 00
598	Gold	5 00
599	Silver	4 00
600	Silk	4 00
601	Drillings, cotton	0 20
602	Linen	0 35
603	Drugs not specified	0 50
604	Shooks for casks	0 02
605	Sweetmeats, dry or in syrup	0 10
606	Ebony	0 05
607	Buildings, iron or woolen	0 01
608	Articles imported for use of the President of the Republic, State Ministers and Diplomatic Representatives	Free.
609	Axles, iron or steel	0 01
610	Elastic, boot	0 25
611	Funnels, metal	0 10
612	Glass	0 05
613	Puffs, powder	0 25
614	Petticoats, cotton	0 40
615	Woollen	1 00
616	Linen	1 00
617	Silk	3 00
618	Lace, cotton	0 40
619	Woollen	1 50
620	Linen	1 50
621	Silk	3 00
622	Oilcloth, table	0 50
623	Packing	0 10
624	Floor	0 20
625	Pickles	0 10
626	Sizing pastes ("*engrudos*")	0 20
627	Wire fencing	0 05
628	Buckram ("*entreforros*"), cotton	0 15
629	Scapulars	0 50
630	Brooms	0 05
631	Brushes	0 15
632	Shotguns	1 00
633	Stationery	0 10
634	Essences, medicinal, and syrup-making	0 50
635	Spheres	0 02
636	Fire steels	0 15
637	Enamel	0 10
638	Insertions, cotton	1 25
639	Linen	2 00
640	Hilts, sword, foil &c	1 00
641	Emeralds	5 00
642	Emery	0 05
643	Sabres	1 00
644	Swords	1 00
645	Asparagus	0 10
646	Spatulas	0 30
647	Spices	0 10
648	Mirrors, framed or not	0 15
649	Spectacles (see Nos. 109 to 111).	
650	Spermaceti, unmanufactured	0 10
651	Manufactured	0 15
653	Sponges	1 00
654	Spurs, iron or brass	0 10
655	Gold	5 00
656	Silver	3 00
657	White metal	1 00
658	Meerschaum	0 50
659	Skeletons	0 01
660	Worsted	0 40
661	Prints	0 15
662	Dressers	0 10
663	Tin in pigs, bars &c	0 10
664	In articles not specified	0 10
665	Statues, bronze or copper	0 10
666	Marble	0 01
667	Plaster	0 10
668	Stearine, unmanufactured	0 10
669	Manufactured	0 15
670	Mats, straw	0 05
671	Hemp	0 05
672	Oilcloth	0 15
673	Stereoscopes	0 30
674	Dish mats of sparterie	0 05
675	Oakum	0 02
676	Quick matches	0 10
677	Storax	0 20
678	Stirrups	0 10
679	"*Estrivilos*"	0 10
680	Stucco	0 20
681	Cases, gun &c	1 00
682	Surgical	0 25
683	Sewing	0 50
684	Jewellery	5 00
685	Toilet	0 50
686	Travelling	0 50
687	Stoves	0 02
688	Labels, blank	0 50
689	Printed	0 60
690	Explosives for mines	0 10
691	Extracts, meat	0 15
692	Perfumery	0 25
693	Medicinal	0 50
694	Phaetons	0 02
695	Scarfs, cotton	0 35
696	Belts, leather	0 50
697	Woollen	0 50
698	Silk	3 00
699	Skirts (see Nos. 614 to 617).	
700	Lamps, street	0 50
701	Lanterns, paper	0 15
702	Glass	0 38
703	Fecula	0 05
704	Plush, cotton	0 50
705	Woollen	0 60
706	Silk	3 00
707	Mats	0 05
708	Fibres	0 05
709	Door stops	0 10
710	Markers	0 35
711	Fichus	1 00
712	Vermicelli	0 10
713	Felt	0 60
714	Figures, clay	0 05
715	Bronze	0 10
716	Wax	0 35
717	Yarn, woollen ("*filaila*")	0 60
718	Rope	0 02
719	Filters	0 05
720	Flutes	0 20
721	Fringes, cotton	3 50
722	Woollen	0 60
723	Silk	3 00
724	Hoops, iron	0 02
725	Flowers of sulphur	0 15
726	Flower vases, iron	1 05
727	Porcelain or glass	0 10
728	Flowers, artificial	2 00
729	Foils	1 00
730	Phonographs	0 20
731	Shapes, hat	0 10
732	Fodder	0 01
733	Linings, hat	0 50
734	Phosphorus	0 50
735	Matches of all kinds	0 15
736	Photographs	0 35
737	Forges	0 02
738	Flannel, cotton	0 50

Nos.	Goods.	Duties. P. C.
739	Flannel, woollen	1 00
740	Flasks, glass or crystal	0 05
741	Blankets, cotton	0 20
742	Woollen	0 40
743	Brakes, iron &c	0 10
744	White metal	1 00
745	Beans, dried	0 04
746	Tinned	0 10
747	Fruits, in brandy	0 15
748	Candied	0 20
749	Fresh	0 01
750	In their juice	0 20
751	Dried	0 04
752	Bellows	0 05
753	Primers	1 00
754	Caps	0 10
755	Covers, fire-arm	0 50
756	Covers, furniture (dutiable according to component material).	
757	Blow guns (*"fusiles de tubo"*)	1 00
758	Cap guns	1 00
759	Petticoats (see Nos. 614 to 617).	
760	Saddle trees	0 10
761	Galloons, cotton	0 50
762	Woollen	0 60
763	Linen	0 60
764	Silver or gold	5 00
765	Gilt or silvered	1 00
766	Silk	4 00
767	Streamers (*"gallardetes"*)	0 15
768	Biscuits, common	0 02
769	Fine, in tins	0 05
770	*"Gamarrones"*	0 50
771	Chamois leather	0 25
772	Hooks, pins &c	0 25
773	Chick peas	0 04
774	Decanters	0 02
775	Gauzes, cotton	0 40
776	Woollen	1 25
777	Linen	2 00
778	Silk	5 00
779	Gasoline	Free.
780	Gelatine	0 10
781	Tissues, white cotton, not specified	0 20
782	White linen, not specified	0 50
783	Gray cotton	0 20
784	Geneva	0 35
785	Ginger ale	0 05
786	Globes, crystal, not specified	0 10
787	Lamp	0 10
788	Paper	0 15
789	Terrestrial	0 02
790	Gum arabic, in lumps	0 20
791	Prepared	0 20
792	Caoutchouc, manufactured into articles not specified	0 25
793	Gum-lac	0 20
794	Gums, medicinal	0 50
795	Caps, cotton	0 50
796	Trimmed, for children	2 00
797	Woollen	0 50
798	Fur	0 50
799	Silk	3 00
800	Hinges, iron	0 02
801	Brass	0 10
802	Engravings	0 50
803	Graphite	0 05
804	Graphophones	0 25
805	*"Granatorios"*	0 15
806	Granite	0 01
807	*"Grano de oro"* (tissue), of cotton	0 25
808	Woollen	0 50
809	Seeds not specially mentioned	0 01
810	Hooks for wire fencing	0 02
811	For Venetian blinds	0 10
812	Grease, cart	0 05
813	Gros (silk tissue)	3 00
814	Cranes	0 01
815	Cruppers	0 50
816	Saddle-cloths	0 50
817	Guano	0 01
818	Gloves, cotton	0 35
819	Doeskin	0 20
820	Kid	5 00
821	Fencing, boxing &c	0 35
822	Woollen	1 00
823	Silk	5 00
824	Ornaments, coffin	1 00
825	Walking stick (see No. 1302).	
826	Carriage	0 02
827	Sword	1 00
828	Guitares	0 25
829	Gutta-percha, manufactured into articles not specified	0 25
830	Axes	0 05
831	Hatchets	0 10
832	Hammocks, cotton	0 25
833	Of fibres	0 20
834	Flour	0 02
835	Buckles, iron	0 10
836	Brass	0 10
837	Trouser	0 20
838	Hectographs	0 10
839	Agave	0 02
840	Hay	0 01
841	Horse-shoe nails	0 05
842	Fittings, furniture	0 10
843	Door &c	0 10
844	Tools not specified, for arts and trades	0 10
845	Agricultural	0 05
846	Iron in bars, sheets, rods &c. (See also No. 386)	0 05
847	Iron, galvanized (see also No. 386), for roofing	0 02
848	Yarn, cotton	0 05
849	Thread, cotton, sewing or embroidering	0 20
850	Cotton, crochet	0 25
851	Cotton, weaving	0 15
852	Woollen	0 40
853	Linen	0 20
854	Gold or silver	3 00
855	Silk	3 00
856	Pack	0 20
857	Silvered or gilt	1 00
858	Tinplate	0 05
859	In varnished or painted wares	0 10
860	Hollands, cotton	0 20
861	Moulds, sugar	0 05
862	Shapes, hat	0 10
863	Lasts, boot	0 10
864	Furnaces, artisans'	0 05
865	Hairpins	0 25
866	Bone, manufactured into articles not specified	0 10
867	Pictures	1 00
868	Magnets	0 35
869	Printed matter	Free.
870	Incense	0 20
871	Incubators	0 02
872	Colored prints	0 30
873	Sanitary apparatus	0 10
874	Insecticides	0 10
875	Implements, agricultural	0 05
876	For arts and trades	0 10
877	Instruments, scientific	0 25
878	Musical	0 20
879	Irish cotton cloth	0 20
880	Linen cloth	0 50
881	Soaps: palm-oil, turpentine, and other common	0 15
882	Perfumed	0 25
883	Medicinal	0 50
884	Jellies	0 10
885	Ham, salt	0 05
886	In tins	0 25
887	Syrups	0 10
888	Rigging, ships'	0 02
889	Jasper	0 02
890	Cages, bird	0 25
891	Ginger	0 05
892	Coarse cloth (*"jerga"*)	1 00
893	Mattresses, straw	0 02
894	Syringes, metal	0 30
895	Caoutchouc	0 30
896	Glass	0 30
897	Jewellery, steel	0 50
898	Amber	0 50
899	Tortoise-shell	0 50
900	Celluloid	0 50
901	Coral	0 50
902	Gold or silver	5 00
903	Gilt or plated ware	1 00
904	Draughts, chess, and like games	0 35
905	Fruit juice	0 10
906	Toys	0 25
907	Musical	0 25
908	Cane for furniture	0 10
909	Kepis, officers'	0 50
910	Kerosene	0 05
911	Lac	0 10
912	Sealing wax	0 10
913	Bricks	0 01
914	Tiles, flooring, faïence	0 02
915	Lamps, of all kinds	0 10
916	Launches	Free.
917	Wool, raw	0 10
918	Bunting, flag	1 50
919	Wool, embroidering	0 50
920	Pencil cases, gold	5 00
921	Not specified	0 10
922	Pencils	0 10
923	Chalk	0 05
924	Tomb stones	0 01
925	Whips	0 35
926	Brass in sheets	0 05
927	Milk, condensed	0 25
928	Vegetables, fresh	Free.
929	Preserved in vinegar	0 10
930	Lye	0 02
931	Spangles, steel	1 00
932	Gold or silver	5 00
933	Lenses	1 09.
934	Letters, marking	0 10
935	Water-closets	0 10
936	Yeast	0 10
937	Frock coats (see Nos. 1612 to 1616)	2 00
938	Books, blank	0 10
939	Copy-letter	0 10
940	Printed	0 02
941	Liqueur sets or cases	0 25
942	*Alcoholic and sweet liqueurs: in bottles	0 35
943	In other receptacles	0 50
944	Canvas, embroidery	0 25
945	Painters'	0 25
946	Garters	1 00
947	Filings, metal	0 10
948	Lemonades	0 05
949	Tooth-picks	0 20
950	Foot-wipers	0 05
951	Liniment, horse	0 05
952	Flax, unmanufactured	0 10
953	Lawn, of white or colored cotton	0 40

* See note to item 1635.

Nos.	Goods.	Duties. P. C.
954	Lanterns	0 38
955	Bands (see Nos. 444 to 447).	
956	Cloth, cotton	0 25
957	Hempen	0 25
958	Slabs, marble, slate &c	0 01
959	Faïenceware, ordinary	0 05
960	Chinaware	0 10
961	Plates, looking-glass	0 15
962	Hops	0 10
963	Polish, harness &c	0 50
964	Lustring, woollen	0 60
965	Silk	3 50
966	Wheel tires, iron or steel	0 01
967	Of india rubber, for velocipedes	0 50
968	Key-rings	0 10
969	Cocks, metal, for casks	0 10
970	Wooden, for casks	0 05
971	Macaroni	0 10
972	Machetes for agriculture	0 05
973	Or hunting knives with bronze or horn handles, sheathed or not	0 35
974	Madapolam	0 15
975	Lumber	Free.
976	Mother-of-pearl	0 50
977	Maizena	0 05
978	Maize, green, in tins	0 10
979	Corn (maize) flour	0 05
980	Malachite	0 05
981	Valises, leather	0 20
982	Imitation leather	0 10
983	Canvas &c	0 10
984	Malt	0 02
985	Wire netting	0 10
986	Feeding bottles	0 35
987	Screens	0 10
988	Aprons for artisans	0 10
989	Handles, tool	0 10
990	Pump	0 02
991	Pea nuts	0 10
991*a*	Peas	0 06
992	"*Manillas*" (see Hammocks, No. 833).	
993	Manikins for tailors &c	0 10
994	Whips, carmen's ("*manoplas para camino*")	2 00
995	"Manta" (common cloth), unbleached and bleached	0 15
996	"*Mantadril*"	0 20
997	"*Mantalona*" (sailcloth)	0 20
998	Horse clothing	0 25
999	Blankets for animals	0 10
1000	Lard	0 20
1001	Cocoa butter	0 50
1002	Tablecloths, cotton	0 25
1003	Linen	0 50
1004	Mantles, silk	3 00
1005	Butter	0 25
1006	Mantillas (scarfs), cotton	0 25
1007	Crepe	3 00
1008	Lace	0 50
1009	Woollen	1 00
1010	Silk	3 00
1011	Maps, geographical	0 02
1012	Machines, sewing, and other for arts or trades, and accessories thereof	0 05
1013	Agricultural or mining, and accessories thereof	0 01
1014	For sciences	0 05
1015	Steam engines	0 01
1016	Not specified	0 05
1017	Picture frames of cardboard	0 05
1018	Wooden	0 05
1019	Gilt	0 10
1020	Ivory, unwrought	2 00
1021	Manufactured into articles not specified	2 00
1022	Vegetable	0 25
1023	Marble in the rough	0 01
1024	Statues, tombstones &c	0 01
1025	Morocco leather	0 25
1026	Masks of cardboard &c	0 20
1027	Plant, printing	0 01
1028	Weaving, not specified	0 10
1029	For sciences, not specified	0 25
1030	Supplies, photographic	0 35
1031	Electrical	0 05
1032	Clock and watch	1 00
1033	Wicks, tinder-box	0 50
1034	Lamp	0 25
1035	Miners' (fuses)	0 05
1036	Candle	0 25
1037	Burners, lamp	0 38
1038	Medals, gold and silver	5 00
1039	And crosses, metal	0 35
1040	Medallions (see Jewellery, Nos. 897 to 903).	
1041	Stockings, cotton	0 30
1042	Caoutchouc	0 50
1043	Scotch yarn	0 60
1044	Woollen	0 60
1045	Silk	3 00
1046	Medicines not specified	0 50
1047	Measures for liquids	0 10
1048	For artisans	0 10
1049	Merinos	1 00
1050	Metronomes	0 25
1051	Microscopes	1 00
1052	Honey	0 05
1053	Cane juice	0 05
1054	Artificial limbs	0 10
1055	Osier, unwrought	0 10
1056	Minium	0 10
1057	Myrrh	0 20
1058	Haversacks, leather	0 60
1059	Cloth	0 30
1060	Mouldings, gilt	0 10
1061	Plaster	0 10
1062	Zinc	0 05
1063	Mills, coffee, spice &c	0 05
1064	Windmills	0 01
1065	Monochords	0 20
1066	Eye-glasses (see Nos. 109 to 111).	
1067	Chignons	3 00
1068	Pouches, shooting	0 30
1069	Mosquito-nets	1 00
1070	Glass beads	0 25
1071	Pulleys	0 05
1072	Motors, hydraulic	0 01
1073	Electrical	0 01
1074	Animal power	0 01
1075	Steam	0 10
1076	Moire	3 00
1077	Mucilage	0 20
1078	Furniture, bamboo	0 10
1079	Wooden or cane	0 20
1080	Covered with cotton	0 20
1081	Covered with wool	0 25
1082	Covered with silk	0 50
1083	Used, imported for the use of persons bringing in the same	0 01
1084	Millstones	0 05
1085	Samples in pieces, in quantities not exceeding 25 lbs	Free.
1086	Exceeding 25 lbs.	0 01
1087	Of serviceable articles (dutiable as the articles such samples represent).	
1088	Crutches	0 10
1089	Ammunition (shot)	0 10
1090	Dolls of all kinds	0 25
1091	Muslin, cotton	0 40
1092	Woollen	1 25
1093	Linen	2 00
1094	Silk	5 00
1095	Vegetable hair for mattresses	0 05
1096	Music, printed	0 05
1097	Mother-of-pearl, manufactured into articles not specified	0 01
1098	Naphtha	0 05
1099	Playing cards	0 25
1100	Razors	0 50
1101	Pocket knives or penknives	0 30
1102	Cases, travelling	0 50
1103	Sewing	0 50
1104	Toilet	0 50
1105	Lampblack	0 05
1106	Nickel in a crude state	0 05
1107	Levels	0 10
1108	Otter skins	1 00
1109	Wafers	0 10
1110	Ochres	0 05
1111	Eyelets, boot &c	0 25
1112	Artificial eyes	5 00
1113	Batiste, Dutch	1 25
1114	Omnibuses	0 01
1115	Onyx in any form	0 10
1116	Opals	5 00
1117	Orgeat	0 10
1118	Origan	0 15
1119	Organs, large and small	0 10
1120	Ornaments, church	2 00
1121	Gold, ingot	Free.
1122	Manufactured into jewellery &c	5 00
1123	In booklets for gilding	1 00
1124	Tinsel and Dutch metal	1 00
1125	Licorice	0 25
1126	Oysters, lobsters &c	0 15
1127	Spun wicks	0 20
1128	Straw for mattresses	0 05
1129	Shovels	0 05
1130	Pallinms	5 00
1131	Candlesticks, bronze	0 05
1132	Bread	0 02
1133	Velveteens, cotton	0 50
1134	"*Panillas*"	0 40
1135	Panoramas	0 15
1136	Trousers (see Nos. 1612 to 1615).	
1137	Lamp shades	0 35
1138	Slippers	0 60
1139	Drugget ("*punete*")	1 00
1140	Woollen	1 00
1141	Silk	2 00
1142	Bath wraps and towels	0 25
1143	Fichus, woollen	1 00
1144	Silk	3 00
1145	Shawls, cotton	0 20
1146	Woollen	1 00
1147	Silk	3 00
1148	Handkerchiefs, cotton	0 25
1149	Woollen	1 50
1150	Linen	1 00
1151	Silk	3 00
1152	Paper, open-worked ornamental	0 50
1153	Card	0 10
1154	Chinese, for flowers	0 10
1155	Gilt or silvered	0 50
1156	Blotting	0 10
1157	Cigarette	0 10
1158	Writing	0 10
1159	Drawing	0 10
1160	For engineers	0 10
1161	Waterproof	0 15

Nos.	Goods.	Duties. P. C.
1162	Paper, printing*	0 05
1163	Emery	0 10
1164	Parchment	0 15
1165	Ruled, for music	0 15
1166	Wall	0 15
1167	On cloth	0 50
1168	Blotters	0 10
1169	Parachutes	0 02
1170	Umbrellas, cotton	0 25
1171	Woollen	0 35
1172	Silk	0 50
1173	Lightning conductors	0 01
1174	Pastes, alimentary	0 10
1175	Medicinal	0 50
1176	For the arts	0 10
1177	Pastels	0 15
1178	Pastilles, sugar	0 10
1179	Medicinal	0 50
1180	Potatoes	0 04
1181	Skates	0 35
1182	Patterns for tailors &c	0 10
1183	"*Payamas*" (see Nos. 1612 to 1615).	
1184	Shirtfronts	0 60
1185	Combs, horn, celluloid &c	0 50
1186	Ivory, mother-of-pearl, tortoise-shell	2 00
1187	Ornamental, of ivory, mother-of-pearl, tortoise-shell	2 00
1188	Of horn, celluloid &c	0 50
1189	Hair	3 00
1190	Playing balls	0 25
1191	Spelter solder	0 10
1192	Wigs	3 00
1193	Pelisses (see No. 1625).	
1194	Clocks	0 50
1195	Percales	0 40
1196	Percaline	0 40
1197	Partridge shot	0 10
1198	Perfumery	0 25
1199	Newspapers	Free.
1200	Pearls, imitation	0 25
1201	Fine	5 00
1202	Venetian blinds	0 10
1203	Spirit gauges	0 05
1204	Weights, iron	0 13
1205	Bronze	0 10
1206	Fish, dried	0 05
1207	Smoked	0 05
1208	In tins	0 15
1209	Mats, Chinese	0 05
1210	Oilcloth	0 05
1211	Petroleum	0 05
1212	Pitch (see No. 1341)	0 05
1213	Colophany	0 25
1214	Pianos and their accessories	0 10
1215	Stones, artificial	0 01
1216	Grind, common	0 01
1217	For whetting fine instruments	0 20
1218	Flint	0 05
1219	Imitation precious	0 50
1220	Lithographic	0 05
1221	Pumice	0 05
1222	Precious	5 00
1223	Skins with the hair	0 25
1224	Articles of iron for domestic purposes	0 05
1225	Of white metal and the like	1 00
1226	Pepper, cumin &c	0 10
1227	Brushes, artists'	0 35
1228	Paint, tar	0 10
1229	Colors, artists'	0 10
1230	Oil	0 05
1231	Gold or silver	0 10
1232	In paste	0 05
1233	In powder	0 05
1234	Tobacco-pipes of amber	0 50
1235	Celluloid	0 15
1236	Meerschaum	0 50
1237	Wooden	0 10
1238	Empty casks	0 05
1239	Piqué, cotton	0 25
1240	Linen	0 50
1241	Paper-weights	0 10
1242	Pistols of all kinds	1 00
1243	Holsters, pistol	0 50
1244	Pita	0 05
1245	Slates, writing	0 05
1246	Roofing	0 05
1247	Sadirons	0 05
1248	Plants, live	0 01
1249	Silver, ingot	Free.
1250	Manufactured into articles not specified	3 00
1251	Articles of white metal	1 00
1252	Platinum in any form	5 00
1253	Lead, unwrought	0 05
1254	Shot, bullets &c	0 10
1255	Pipes	0 05
1256	Feathers, ornamental	5 00
1257	Pens, steel	0 10
1258	Gold	5 00
1259	Feather-dusters	0 30
1260	Down	0 20
1261	Gaiters, leather	0 60
1262	Oilcloth	0 50
1263	Linen	0 30
1264	Rice powder boxes	0 25
1265	Powder flasks	0 25
1266	Pomades	0 25
1267	*Ponchos*, cotton	0 35
1268	Waterproof	0 50
1269	Porcelain in wares not specified	0 10
1270	Bottle racks	0 10
1271	Purses	0 60
1272	Penholders	0 10
1273	Dinner carriers	0 10
1274	Posts of iron for illumination	0 01
1275	Earthenware	0 05
1276	Glass	0 05
1277	Faïence	0 05
1278	Printing presses and plant	0 01
1279	Presses for trades, weighing not more than 25 lbs.	0 05
1280	Do. do. weighing more than 25 lbs.	0 01
1281	Copying	0 05
1282	Preparations, medicinal	0 50
1283	Toilet	0 25
1284	Doors and windows, iron	0 05
1285	Wooden	0 04
1286	Polish ("*pulimento*") for leather	0 15
1287	Bracelets (see Nos. 73 and 74).	
1288	Embroidered points of cotton	0 50
1289	Linen	0 60
1290	Silk	4 00
1291	Counters, boot	0 10
1292	Tacks, steel	0 05
1293	Iron	0 05
1294	Knitted goods, cotton	0 50
1295	Linen	1 00
1296	Silk	3 00
1297	Daggers, sheathed or not	0 30
1298	Cuffs, cotton or linen	0 60
1299	Paper	0 15
1300	Lace	2 00
1301	Sword hilts	1 00
1302	Cane or umbrella handles of bone, wood, horn or common metal	0 35
1303	Of ivory or silver	2 00
1304	Of gold	5 00
1305	Burners, lamp	0 38
1306	Cheese	0 25
1307	Argand lamps	0 10
1308	Of gold	5 00
1309	Of silver	2 00
1310	Of white metal	1 00
1311	Parasols (see Nos. 1170 to 1172).	
1312	Ramie, unwrought	0 05
1313	Snuff	1 00
1314	Rackets (game)	0 35
1315	Satinet ("*rusetes*")	3 00
1316	Satin, cotton	0 30
1317	Woollen	1 00
1318	Silk	3 00
1319	Rails, door &c	0 08
1320	Mouse traps	0 10
1321	Wire nettings	0 10
1322	Nets, fibre	0 05
1323	Linen	0 10
1324	Lamp reflectors	0 38
1325	Refrigerators	0 10
1326	Sprinklers	0 10
1327	Rules for artisans	0 10
1328	Office	0 10
1329	Railings, iron	0 05
1330	Clocks, mantel and suspending &c	0 50
1331	Watches, gold	5 00
1332	Silver	3 00
1333	Nickel &c	1 00
1334	Clocks, tower	0 02
1335	Rivets, steel	0 05
1336	Copper	0 10
1337	Iron	0 05
1338	Steam tugs	Free.
1339	Oars	0 02
1340	Reps, silk	3 00
1341	Pine resin	0 05
1342	Furniture springs	0 05
1343	Portraits	0 15
1344	Revolvers	1 00
1345	Rails, tramway	0 01
1346	Bridles and headstalls	0 50
1347	Fowling pieces	1 00
1348	Air-guns	1 00
1349	Curling irons	0 10
1350	Furniture casters	0 10
1351	Rollers, road	0 01
1352	Red for polishing metals	0 10
1353	Steelyards	0 10
1354	Rum (see Nos. 942 and 943).	
1355	Ready-made wearing apparel (see Nos. 1613 to 1625).	
1356	Chaplets, rosaries &c.	1 00
1357	Labels, trade	0 10
1358	Wheels, grinding	0 02
1359	Cart	0 01
1360	Carriage	0 02
1361	Sheets, cotton	0 15
1362	Linen	0 35
1363	Bath	0 25
1364	Swords	1 00
1365	Bootjacks	0 20
1366	Corkscrews	0 15
1367	Coffee, sugar and like bags	0 01

* Decree of March 5, 1902, establishing the regime applicable to printing paper.

("*La Gaceta*" No. 2166, of March 22, 1902.)

Art. 1.—Printing paper imported direct by printing-office proprietors or by newspaper editors shall be exempt from fiscal duty of every description, as established in virtue of article 3 of the Press Law.

Art. 2.—Printing office proprietors and newspaper editors shall present the Minister of Finance or Customs Administrators the original invoices, and on production of this evidence the duty-free import permits be issued to them.

Nos.	Goods.	Duties. P. C.
1368	Sago	0 05
1369	Salt, table	0 02
1370	Salts, Epsom (sulphate of magnesia)	0 05
1371	Glauber (sulphate of soda)	0 05
1372	Sausages in tins	0 15
1373	Sausages, Bologna	0 10
1374	Salt-cellars, crystal &c.	0 05
1375	Gold	5 00
1376	Silver	3 00
1377	White metal	1 00
1378	Saltpetre	0 05
1379	Sauces	0 10
1380	Sauceboats	0 25
1381	Gold	5 00
1382	Silver	3 00
1383	White metal	1 00
1384	Bran	0 01
1385	Buoys, life-saving	0 30
1386	"*Sandalo*," cotton	0 35
1387	Sandals	0 60
1388	Leeches	Free.
1389	Sapolio	0 10
1390	Paper bags	0 05
1391	"*Sarapes*," woollen	0 50
1392	Coffins	0 01
1393	Sardines	0 10
1394	Serge, woollen	1 00
1395	Silk	3 00
1396	Satin, cotton	0 30
1397	Woollen	1 00
1398	Silk	3 00
1399	Tallow, rough	0 10
1400	Floss silk	3 00
1401	Thrown silk	3 00
1402	Silk, manufactured into articles not specified	3 00
1403	Stamps, rubber, and their accessories	0 25
1404	Seals, iron &c	0 10
1405	Seeds for sowing	0 01
1406	Semolina	0 05
1407	Panniers, saddle	0 10
1408	Napkins, cotton	0 25
1409	Linen	0 50
1410	Paper	0 05
1411	Mushrooms	0 10
1412	Cider (see Nos. 1635 and 1636).	
1413	Siphons	0 25
1414	Whistles	0 25
1415	Chairs (see Nos. 1078 to 1083)	0 10
1416	Saddles and their accessories	1 00
1417	Chairs for surgical operations	0 10
1418	Leggings (see Nos. 1261 to 1263).	
1419	Coverlets (see Nos. 467 to 469).	
1420	Surcingles	0 50
1421	Table covers (see Nos. 382 to 385).	
1422	Envelopes (see No. 1158).	
1423	Sofas (see Nos. 1078 to 1083).	
1424	Solder	0 10
1425	Hats, cotton	0 50
1426	Cork	0 50
1427	Cane	3 00
1428	Woollen	0 50
1429	Straw	1 00
1430	Silk	2 00
1431	Trimmed, for ladies and girls	2 00
1432	Sunshades (see Nos. 1170 to 1172).	
1433	Sounds, surgical	0 25
1434	Sounding lines	0 01
1435	Soups in tins	0 10
1436	Soup pastes	0 10
1437	Bellows	0 25
1438	Sorbet glasses	0 10
1439	Rings (see Nos. 897 to 903).	
1440	Cassocks (see Nos. 1612 to 1615).	
1441	Sole leather	0 10
1442	Sulphate of iron or copper	0 10
1443	Suspenders	0 35
1444	Tobacco, raw	1 00
1445	Cigarettes	2 00
1446	Cigars	2 00
1447	Tobacco, cut	1 50
1448	Chewing	1 50
1449	Snuff	1 50
1450	Tobacco boxes	0 60
1451	Gold	5 00
1452	Silver	3 00
1453	White metal	1 00
1454	Heels, boot	0 10
1455	Billiard cues	0 20
1456	Gun wads	1 00
1457	Brads, copper	0 10
1458	Iron	0 05
1459	For shoe makers	0 05
1460	Court plaster	0 35
1461	Silk taffeta	3 00
1462	Morocco leather	0 25
1463	Vegetable ivory	0 25
1464	Talc	0 50
1465	Drums, toy	0 25
1466	Sieves, flour	0 20
1467	Mining	0 05
1468	Tanks, iron	0 05
1469	Wooden	0 02
1470	Mantles, ladies' (see Nos. 1006 to 1010).	
1471	Carpets, cotton	0 50
1472	Woollen	1 50
1473	Silk	3 00
1474	Not specified	0 50
1475	Tapioca	0 05
1476	Stoppers, cork	0 15
1477	Stoppers, caoutchouc	0 20
1478	Glass	0 05
1479	Visiting cards	0 60
1480	Card-cases of mother-of-pearl, ivory &c	1 00
1481	Gilt	0 50
1482	Gold	5 00
1483	Silver	3 00
1484	White metal	1 00
1485	Glass	0 05
1486	Tarlatan, cotton	0 40
1487	Linen	2 00
1488	Tea	0 25
1489	Roofs, iron	0 01
1490	Roofing-tiles, clay	0 01
1491	Iron	0 01
1492	Shingles	0 01
1493	Roofing slates	0 02
1494	Wire netting	0 20
1495	Tissues, cotton, not specified	0 25
1496	Woollen, not specified	0 60
1497	Linen, not specified	0 80
1498	Silk, not specified	3 00
1499	Waterproof, not specified	0 50
1500	Telephones and their accessories	0 05
1501	Telegraphs and their accessories	0 50
1502	Telescopes and their accessories	0 50
1503	Curtains for theatres	0 10
1504	Forks with horn or bone handles	0 20
1505	The like with iron handles	0 20
1506	The like with ivory handles	1 00
1507	The like with gold handles	5 00
1508	The like with silver handles	3 00
1509	The like with white metal handles	1 00
1510	Velvet, cotton	0 50
1511	Woollen	1 00
1512	Silk	3 00
1513	Thermometers	0 50
1514	Clinical	0 35
1515	Figures of terra-cotta	0 05
1516	Bricks &c. of baked clay	0 01
1517	Tents	0 25
1518	Scissors of all kinds	0 35
1519	Tilburies	0 02
1520	Call-bells, table	0 35
1521	Gold	5 00
1522	Silver	3 00
1523	White metal	1 00
1524	Tubs, caoutchouc	0 25
1525	Baths, wooden	0 05
1526	Metal	0 05
1527	Ink, drawing	0 05
1528	Writing	0 05
1529	Printing	0 01
1530	Marking	0 05
1531	Aniline colors	0 10
1532	Corkscrews	0 15
1533	Knobs, furniture	0 10
1534	Braces, cotton or woollen	1 00
1535	Silk	3 00
1536	Embroidered bands, cotton	0 50
1537	Linen	0 60
1538	"*Tisu*," gold or silver	5 00
1539	Chalk for billiards	0 20
1540	For schools	0 05
1541	For tailors	0 05
1542	Towels, cotton	0 25
1543	Linen	0 25
1544	Towellings	0 25
1545	Bacon	0 10
1546	Tarpaulins for ships	0 20
1547	Casks, iron	0 02
1548	Wooden	0 02
1549	Tonic, Oriental	0 25
1550	Screws, bronze	0 10
1551	Iron	0 05
1552	Traps	0 10
1553	Turpentine	0 05
1554	Braids, cotton	0 42
1555	Woollen	0 05
1556	Gold or silver	5 00
1557	Gilt or silvered	1 00
1558	Silk	3 00
1559	Plaits, straw	0 10
1560	Tricycles	0 20
1561	"*Tricofero*"	0 25
1562	Wheat	0 01
1562*a*	Corn	0 04
1563	Truffles	0 10
1564	Speaking tubes	0 10
1565	The like of clay	0 05
1566	The like of bronze	0 10
1567	The like of iron	0 05
1568	Lead pipes	0 05
1569	Tulle, cotton	0 50
1570	Woollen	1 00
1571	Linen	1 00
1572	Silk	3 00
1573	Peat	0 01
1574	Turbines	0 01
1575	Military uniforms	2 00
1576	Utensils, kitchen	0 25
1577	For domestic use, of tinned or enamelled iron	0 05
1578	Painters' utensils	0 25
1579	Toilet requisites	0 25
1580	Vaccine	Free.
1581	Scabbards, leather	0 50
1582	Metal	1 00
1583	Vanilla	0 25
1584	Plate, gold	5 00

Nos.	Goods.	Duties. P. C.
1585	Plate, silver	3 00
1586	White metal	1 00
1587	Vaporizers	0 25
1588	Cow leather	0 10
1589	Ribs, corset	0 50
1590	Curtain poles	0 10
1591	Rods, iron	0 05
1592	Brass	0 10
1593	Vaseline	0 05
1594	Jars or vessels, earthenware	0 05
1595	Wooden	0 05
1596	Paper	0 05
1597	Glass	0 05
1598	Candles, stearine	0 10
1599	Wax	0 10
1600	Tallow	0 20
1601	Sails, boat	0 20
1602	Weathercocks	0 05
1603	Velocipedes and their accessories	0 20
1604	Velvets (see Nos. 1510 to 1512).	
1605	Veils, cotton	0 50
1606	Woollen	1 00
1607	Linen	1 00
1608	Silk	3 00
1609	Surgical bandages	0 15
1610	Hide poison	0 05
1611	Windows	0 01
1612	Clothing, men's, of cotton	0 50
1613	The like, of wool	3 00
1614	The like, of linen	1 00
1615	The like, of silk	3 00
1616	Clothing for ladies, of cotton	0 50
1617	The like, of wool	3 00
1618	The like, of linen	1 00
1619	The like, of silk	3 00
1620	Clothing, for children, of cotton	0 50
1621	The like, of wool	3 00
1622	The like, of linen	1 00
1623	The like, of silk	3 00
1624	Baptismal robes	2 00
1625	Fur clothing	0 60
1626	Sashes, window &c	0 05
1627	For shop windows	0 05
1628	Window glass, plain	0 05
1629	Hollow, not specified	0 05
1630	Watch glasses	0 50
1631	Glass, not specified	0 10
1632	Vinegar	0 10
1633	Cruets (see Nos. 96 to 99).	
1634	Champagne	0 35
1635	Wines: red, white and sweet, in bottles	0 05
1636	The like in other receptacles	0 10
1637	Medicinal	0 30
1638	Violins, altos and violoncellos, and their accessories	0 20
1639	Cork shavings	0 15
1640	Cap peaks	0 50
1641	Flounces ("*vuelos*"), sleeve, of cotton lace	0 40
1642	The like, of woollen lace	1 50
1643	The like, of linen lace	0 50
1644	The like, of silk lace	3 00
1645	Plaster, raw	0 05
1646	For dentists	0 05
1647	Statues	0 10
1648	Bags, jute	0 01
1649	Sheepskins with the wool	0 50
1650	Boots and shoes of all kinds	1 00
1651	"*Zaragas*" (fine print) of cotton	0 30
1652	Of linen	0 50
1653	Satin, cotton	0 25
1654	Woollen	1 00
1655	Silk	3 00
1656	Zinc, crude	0 05
1657	Sheet	0 05
1658	Wooden shoes	0 06
1659	Fruit juice	0 20

EXPORTATION.

Produce of the country shall on exportation pay the duties established in the following tariff, provided always that the special laws relating to cattle and other products shall be maintained in force.

Goods.		Duties. P. C.
Caoutchouc	quintal	3 00
Mahogany	1000 feet	5 00
Cedar, Royal	,, ,,	5 00
Espino	,, ,,	3 00
San Juan and Santa Maria	,, ,,	3 00
Cabinet woods, not specified	,, ,,	4 00
Building woods, not specified	,, ,,	2 00
Guamo and common woods for any use, short	ton	1 00
Mulberry wood	,,	2 00
Dye woods	,,	1 00
Sarsaparilla	quintal	2 00
Ox hides	,,	1 00
Deer skins	,,	2 00
Chicle	,,	1 00
Cocoa-nuts	1,000	3 00

EXPORT DUTY ON CATTLE.

Male neat cattle	head	1 00
Male horses and asses	,,	1 50
Mules	,,	2 00

COSTA RICA

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MONEY, WEIGHTS AND MEASURES.

The monetary unit of Costa Rica is the gold colon (=100 centavos)= 1s. 10½d.

For weights and measures the metrical system has been adopted.

Ordinance of December 4, 1901, relating to the collection of Customs duties and quay dues.

(*La Gaceta* of December 5, 1901.)

The above Ordinance prescribes that the Customs duties and quay dues are to be deposited by the importers with the Principal Revenue Administration (Costa-Rica Bank) in exchange for a receipt to be forthwith presented to the National Stamp Office, according to the provisions of Ordinance No. 107 of January 14, 1899, the first paragraph of which is repealed.

The receipt issued by the Principal Revenue Administration shall show name of depositing person or firm, amount of such deposit and Customs house of clearance.

Requirements as to invoices of goods shipped to Costa Rica.

In virtue of a Law which was promulgated on July 30, 1910, invoices in respect of goods no longer require a Consular certificate. Invoices in triplicate, however, made out in Spanish, dated and signed, should be forwarded by the shippers of goods to the consignee in Costa Rica, even if the goods shipped are free of duty on importation into the Republic. The invoices should contain the following particulars :—

Name of shipper, vessel and captain.
Port of destination,
Name of consignee (or "to order," as the case may be),
Name of person or persons for whose account the shipment is made,
Marks and numbers—the former to be in letters and not in cypher numbers,
Number of package and a description of them,
Gross weight of each package in *kilogrammes*,
Net weight and value of *each separate article*, if more than one class of article is packed in the same package—if the contents are all of the same kind the net weight need not be stated.

All charges to the port of destination must be indicated against each separate article, and the totalled amount is to be added to the totalled value of the goods at the foot of the invoice

By decree dated April 27, 1901, an additional 50% is levied upon all imports.

PROVISIONAL CUSTOMS TARIFF OF DECEMBER 23, 1911.

(Supplement to the *Gaceta* of December 24, 1911.)

ART. 1.—Pending the publication of a new Customs Tariff, the following Customs treatment will be applied from and after March 15, 1912, on the importation of merchandise into the Republic.

CLASS I.

EARTHS, STONES, GLASSWARE, CERAMIC WARE, AND ORES.

Nos.	Goods.	Duty per kilo. Colon cts.
1	Cement; coal and coke; manure and fertilizers of all kinds; crude asphaltum; clay pipes of all kinds, for sewerage and drainage; water filters of all kinds	Free
2	Slabs of pressed cement and asbestos, for roofs and partitions; stones, marble, jasper, alabaster, in the rough or squared to be subsequently worked; roofing slates; slates for schools, framed or not; slate pencils; plaster in powder; common lime and hydraulic lime; fireclay bricks and earths; graphite; millstones; clay bricks, roofing tiles, ridging tiles and ventilators for buildings; flintstones	0 03
3	Statues and other carvings, weighing more than 50 kilos. of marble, jasper, alabaster, and natural or artificial stones; paving slabs, steps, tombstones, altars, banisters, and other articles; stones manufactured for buildings, arts and industry; common earths in powder, for water painting; paving tiles, ceramic tiles, mosaic bricks, of clay, and bath bricks; mosaics of artificial stones for paving; common tar, bitumen, and pitch; demijohns, carboys,	

CLASS I.—EARTHS, STONES, GLASSWARE, CERAMIC WARE, AND ORES—continued.

Nos.	Goods.	Duty per kilo. Colon cts.
	moulds, bottles and flasks, of glass or common clay, plain, covered or not, without stopper of same material, for common containers, without inscriptions or characteristics, for drugs or foreign products; nursing bottles; signboards of no value; slabs and tiles for skylights	0 05
4	Common sheet glass for windows, transparent, without designs or colours, up to 46 centimetres side; crockery and household ware of common clay or earthenware, plain, without ornaments or decorations, and rustic flower-pots, neither painted nor glazed; wood preserving liquids, such as *duranda*	0 10
5	Baths, furniture, electric insulators and lighting accessories, such as switches, of clay or earthenware, even with small parts of metal, also reflectors and receptacles; labels and label letters; glasses, cups, decanters, and all ordinary articles for table service, of transparent or clear glass or crystal; bottles or flasks with ground neck and stopper; sheet glass for windows, painted or coloured, up to 46 centimetres side, and of all kinds of larger sizes; electric lamp bulbs; rods and articles for druggist'; scientific instruments; cruet stands; taps for barrels; photographic dry plates; mortars, slabs for furniture and for billiards, of glass, marble, jasper, alabaster, and natural or artificial stones, also gasogens; chalk in sticks and other form, for schools, billiards and other like purposes; emery in pieces or powder, for polishing or sharpening tools; glass powder; whetstones and grindstones; chalk; putty (*masilla*); *plaste*; preparations for billiard cues; mineral ochres; blacking for footwear and kitchen stoves; crockery of clay or earthenware of the foregoing number, but decorated, ornamented and figured, also lighting accessories, such as lamp-shades and lamp founts, neither fine nor ornamental; earthenware for water-closets	0 20
6	Flower vases of clay, painted, gilt or silvered, except fine; household ware and articles, decorated or not of fine earthenware or of porcelain, and of Japanese porcelain; articles for table service, such as glasses, cups and decanters, of coloured glass, with or without ornaments; common knobs for locks, drawers, and other like purposes	0 40
7	Statues weighing from 50 down to 10 kilos., of marble, plaster and artificial stones; crude mineral talc	0 50
8	Marbles, paper-weights, inkstands and fancy and ornamental vases, of glass, crystal, clay, and earthenware; fancy flasks and flask holders; toys; statues of 10 down to 2 kilos.; mirrors framed or not, and separate mirrors for furniture, of glass and crystal; fine paints in powder and paste; cement and plaster for dentists; fancy and ornamental buttons	1 00
9	Busts, statuettes and other ornamental articles weighing less than 2 kilos., of marble, jasper, alabaster, earthenware, clay, and glass; artificial eyes; lenses for optical and for scientific instruments; watch glasses; rocailles, beads, flower stands, flowers, hooks, buttons, smoking pipes, cigar and cigarette holders, eardrops, hair-pins and all like articles of adornment, fancy or ornamental, and unenumerated articles weighing less than 2 kilos.; scent sprayers; fancy and ornamental candlesticks and candelabra; meerschaum, coral, amber, and jet, unmanufactured; funeral wreaths	2 00
10	Pipes, cigar and cigarette holders, also fancy and ornamental articles, of amber, meerschaum, coral and jet	5 00

CLASS II.

METALS AND ALL ARTICLES IN WHICH A METAL CONSTITUTES A PRIME ELEMENT.

Nos.	Goods.	Duty per kilo. Colon cts.
11	Silver in powder, ingots or bars, and coin of any metal except gold	Prohibited
	Gold coin, ingots or bars; iron or steel rails or couplings; ties; locomotives and carriages for railways and tramways; posts, supports, beams and joists for building houses, and large structures for bridges; boats and their engines; machines, apparatus and implements for mines, also fixed and rolling for stock the construction and maintenance of railways, tramways, wharves, telegraphs and telephones, introduced for the exclusive use of mining enterprises; large pumps, hose and grenades, for fire extinguishing; printing presses and type; buoys; water filters; stone crushers; ploughs and agricultural machines of all kinds, of metal, such as sowing drills, large mowers, manure spreaders, hay presses, fumigators and machines of all kinds not enumerated in the Tariff, for preparing and cultivating the soil; iron squares and T squares, elbows and other shapes, for buildings, sashes for windows, doors and attics, also windows, doors and attics of the same metal; wheels for vans, carts, and wagons, with tyres having 10 centimetres or more in breadth; barbed fence wire or plaited fence wire and staples for fastening the same; copper or brass wire for keeping off mosquitoes; perforated sheet iron, and expanded steel for walls and partitions	Free
12	Iron in ingots for smelting works; steam, petrol and hydraulic engines; windmills; horse-powers (*malacates*); anchors; telegraphic and telephonic posts; quicksilver for mines; chains and cables for boats, with links having more than one centimetre in diameter; cranes; incubators	0 02
13	Weaving looms; machines for the treatment of coffee, rice, sugar-cane, cocoa, textile fibres, also corn crushers and shellers, of common metals; cocoa roasters (*pailas*); pipes for water conducts and for hydraulic machines and steam engines, connections and all accessory parts thereof, of non-nickelled metals; large Roman balances for weighing live cattle; lightning rods; galvanized iron for roofing and guttering; iron in plates, bars and rods; anvils; old copper and pieces of metal unfit for any use; advertisements on iron plates	0 04
14	Axles for vans, carts, and wagons, of common metals; machines and accessories for making cheese and butter; spades, picks, shovels, axes, *macanas*, scythes and other like implements; large machetes called *de suelo*; solder or metal for soldering and for bearings (*muñoneras*); metals except gold, silver or iron, in ingots or plates, such as tin plate, zinc and copper; wire netting for fences, with meshes of more than 8 centimetres; springs for vans and wagons; grates; perforated plates for cart bottoms and for sewerage, also for coffee sorters; tin foil for wrapping; chains and cables from 1 down to ½ centimetre in thickness; horse and ox shoes; hand cars and wheels for the same; sheets of common metal for re-inforcing partitions; pure or mixed asbestos for machine packing; large tanks and basins, containing more than 10 hectolitres; architectonic ornaments and decorations weighing more than 3 kilos.; carvings and tombstones weighing more than 100 kilos.; crocks, kettles, pans, pie tins, frying pans and coffee pots of cast iron; machines for industry and accessories for the same, such as sewing, wood sawing and working machines and saws for the same; machines for the manufacture of beer, ice, aerated waters, candles, bricks, flour, for washing, ironing, fodder cutting, maize grinding and iron working; lawn mowers for parks and gardens; oil presses; electric machines except for cabinet; machines for circuses, merry-go-rounds and the like; machines for divers; pumps and water elevating machines; jacks; aeroplanes; power mills for grinding roasted coffee; chimneys and all spare parts of machines such as bearings (*muñoneras*), pulleys, shafts, and spare parts of all kinds, belonging or not to less highly taxed machines; large borers; forges; grates for steam boiler furnaces; plough points and shares; tin plate or zinc boxes for preserves, blacking, and drugs, without inscriptions and not figured; common garden vases weighing more than 46 kilos.; pulley blocks weighing more than 2 kilos.	0 06
15	Plain wire covered with oilcloth or tarred canvas, nails, screws, washers, bolts, nuts, rivets, *redoblones*, seals (*marchamos*), and brads, of common metals; shot, bullets, and buckshot; small coffee mills, ventilators and grates for discharge pipes; large electric fans; lead pipes; common wire netting for fowl houses, with meshes of from 8 down to 2 centimetres; iron kitchen stoves, flues and plates for the same; wire cables under ½ centimetre in diameter; roof gutters, pipes, and hooks for the same; baths weighing more 100 kilos.; nave hoops for carts; moulds for the manufacture of candles, bricks, roofing tiles, and other moulded articles; axles for carriages and coaches	0 15
16	Common furniture of iron; Roman balances to weigh over 46 kilos., also weights for the same; water closet apparatus; springs of all kinds for carriages, cushions, and furniture; wheels for vans, carts and wagons, with tyres of less than 10 centimetres in breadth, also undergear for said vehicles, with or without wheels; nave hoops for carriages; copying presses; cash registers and similar apparatus; typewriters; small presses for extracting the juice of meat and fruit, also small apparatus for the kitchen, such as for peeling potatoes or fruits, for chopping or mincing meat, and for rasping cheese, except those of tin plate, aluminium or nickelled; ice-cream freezers; pulley blocks weighing from 2 down to ½ kilos.; nickelled or plated tubes of bronze, of copper; rods of common metal, except iron or for curtains; common taps for pipes; points for railings; wire covered with cotton or hemp for electric installations; tools for arts and trades, such as hand-saws, hammers, gouges, stocks and dies for the same, sharpeners, steels, pliers, chisels, tinsmiths' shears and secateurs, scrapers, curry-combs, boarding pikes, oil cans, wire winders, common machetes for agriculture, also knives for arts and trades and for the kitchen; hatchets; sad irons; mortars; enamelled and tinned utensils for table use, for the kitchen, and for domestic purposes; heaters, stoves, furnaces, foot warmers, roasters, gridirons for kitchen; irons for branding cattle; tanks, and basins containing less than 10 hectolitres; pails; tubs, demijohns, pots, carboys, and other articles for kitchen use, of cast iron, except those classed in No. 14 and not being of tin plate; wire gauze for sieves, riddles, screens, bolters, and of all kinds, with meshes under 2 centimetres in diameter, except fine wire gauze of brass or copper specified in No. 11; wire netting for banks and other similar; wheels and casters for doors and small carriages; iron safes and safety boxes; baths weighing less than 100 kilos., except those of tin plate; lay figures for milliners and shops; supports and stands for displaying articles; architectonic ornaments weighing from 5 down to 1 kilo. of any metal except tin plate; cranks (*manigueta*s) for machines; scientific instruments, such as water and steam meters, thermometers, barometers, manometers, compasses, microscopes, pantographs and the like; surveyors' chains; small electric machines and batteries for cabinet; boiler cleaning brushes; bells weighing more than 2 kilos.; gasoline, steam, or electric automobiles, motor cycles and bicycles; belt claws or wire cloth fasteners; electric bells; statues and carvings weighing from 100 down to 50 kilos.; iron garden vases, common, weighing from 46 down to 10 kilos.; small machines of all kinds, unenumerated	0 20
17	Fine furniture of brass, copper, and bronze; common lamps and all articles for petroleum, gas and electric lighting; mouse and other traps; caps for bottles; iron chains of less than ½ centimetre in thickness; locks, padlocks, bolts, hinges, bolts for bedsteads, latch keys, lock cases, door latches, fasteners and screw-eyes of iron; metal stoppers; stencils and inscriptions for marking bags; checks for cattle and for coffee crops; knobs (*perillas*) for cattle and for locks; foot scrapers; musical instruments which cannot be considered as toys; household articles of tin plate, brass, and copper, such as coffee pots, buckets, washbasins, chargers, trays, watering cans, boxes, pipes and	

Nos.	Goods.	Duty per kilo. Colon cts.
	gutters (*canoas*); kitchen utensils of aluminium; saddle trees; Roman and other balances, common, to weigh less than 46 kilos.; door and window springs; mica in sheets and articles for illuminating and for machines; pulley blocks of iron weighing less than ½ kilo.; architectonic ornaments for buildings, weighing less than 1 kilo.; velocipedes, small carriages and other pedal vehicles and the like	0 40
18	Buckles, nails and rivets for harness makers, of nickelled or painted iron; surcingle and like rings; furniture casters; tower clocks; veterinary surgeons' instruments; hook nails of brass and copper; hooks for cupboards and for other purposes except for curtains; small magnets for assays; brass, copper or bronze chains for stoppers and for other purposes except curtains	0 60
19	Bicycles without motor, inkstands, writing pads and hand blotters, not fancy, of common metals; pen-holders and pencil-holders; knives, large and small spoons, forks, carving knives and all other metal articles of the same kind, for table use; fancy hunting knives; can-openers, nut crackers, corkscrews; folding knives, pen knives, scissors other than secateurs and shears, razors and safety razors, also hair clippers; bits, curb chains, muzzles, spurs and stirrups; bells weighing less than 2 kilos.; door knockers; separate key-hole guards; hook paper files and paper weights; metal seals and perforators for offices; nickelled and aluminium articles for table use and for bath rooms, including fine taps for washstands and baths, also nickelled articles for kitchen use; pens; toys; skates; loaded cartridges for sporting guns; parlour firearms or air guns, with barrel having up to 6 millimetres bore; wire cages and baskets for live plants; common standing and hanging clocks; fine Roman and other balances for letters and for laboratories; surgical instruments; mathematical cases for draughtsmen; statues and carvings weighing from 50 down to 10 kilos.; labels; sewing, etc., cases and detached parts for the same, such as nail files, nippers, and other like articles; chains, rods and knobs of bronze and copper for curtains; metal mouldings for umbrellas; stills for laboratories, with the authority of the Government; glaziers' diamonds; small electric fans for offices; ferrules; bronze powder, paste, or liquid, for painting or bronzing; perambulators; garden vases of metal weighing 10 down to 2 kilos.	1 00
20	Strings for musical instruments, of common metal; articles of common metal, such as needles, buttons not covered, eyes, hooks, pins, fans, fish hooks, spectacle frames with or without glasses, opera glasses not combined with mother of pearl, tortoiseshell or ivory, cigar cases, purses or money bags, masks, beads, thimbles, medals, pencil cases, tinder boxes of all kinds, buckles except for harness makers, hairpins and hair buckles (*ganchos*), lenses, key rings, separate keys, and button-hooks, fan sticks, whalebone for corsets and the like; covered wire of all kinds for hats; bullion, purl, pegs, lamellæ, talc in sheets, tinsel, and foil for bronzing; call bells and hawk bells; watch springs; crosses, crucifixes, and other religious articles; fancy and ornamental inkstands and hand blotters; fancy flower vases, candelabra and candlesticks; unloaded cartridges for firearms; fulminating caps; flowers, palms, plants, funeral wreaths, and the same natural metallised; ornamental articles for table use and for domestic purposes, silvered or gilt; silvered or gilt lock cases, curtain loops and knobs; coffins; watches, not plated; ornamental articles in the form of standing or hanging clocks; unenumerated false jewellery and small wares of all kinds, common; curtain-loop holders and curtain rings; belts for ladies; statues and busts weighing less than 10 kilos.; garden vases of metal, weighing less than 2 kilos.; clock and watch movements and separate parts of the same	2 00
21	Sporting arms, such as single or double barrelled guns, not of precision and without rifled barrels; pistols and revolvers ..... each	5 00
22	Side arms, such as swords, fencing foils, daggers, poniards, sabres, fencing sabres, and blades for the same, of common metals, including metal and cane sticks containing the same; separate parts for firearms, such as nipples, locks and hammers	9 00
23	Firearms of precision, which can only be imported with the authority of the Government ..... each	10 00
	War arms and materials	Prohibited.
24	Plate, watches, jewels, and other articles of silver; according to the invoice of origin	6 60
25	Plate of gold, watches of gold or gold plated, spectacles and other articles of gold; gold foil for dentists, for gilding, and for other purposes; jewellery of gold, precious stones and pearls; according to the commercial invoice ..... *ad val.*	25 %
	In case of doubt on the part of the official (*alcaide*) as to the accuracy of the invoice, the goods, both in this and the foregoing case, shall be valued by appraisers appointed by the Government, and duty shall be levied in accordance with their decision.	

CLASS III.

Vegetable Textile Fibres.

Nos.	Goods.	Duty per kilo. Colon cts.
26	Cotton yarns for weaving; cotton in the wool, unginned	Free.
27	Cotton in the wool, ginned; crude cotton, pita, *cabuya* and straw; oakum of all kinds, tarred or not; made-up bags for coffee, salt, cocoa and sugar; common oilcloth for packing and roofing; made-up and waterproof covers for protecting coffee and other grain; common hemp tissues, for bagging; oakum and crude hemp; machine belting; fishing nets	0 05
28	Cordage and articles of pita, *cabuya*, osier, and cane, such as cord, twine, and cables, common baskets, scrubbing brushes, horse brushes, also artisans' brushes; sewn or riveted hose; packing; mats; mining fuse; brooms of osier and other vegetable fibres	0 10
29	Cotton spun for wicks; waste yarn for cleaning floors; thread, twine and cords of twisted and pressed hemp; oilcloth and canvas of common fibres for floors; door mats; seaweed for mattresses, pillows and bolsters; cotton twine; crude flax; shoe brushes; hemp bands or webbing, in lengths for upholsterers	0 20
30	Cotton yarn in skeins, bobbins or balls; canvas for embroidering; blankets, unbleached, plain, or twilled, undyed sail cloth of all kinds; wicks for lamps and tinder boxes; blinds and awnings for preserving from the sun; field awnings; oiled or painted cloth imitating leather, for table covers, furniture, or carriages; buckram and padded tissues for tailors; sails for boats	0 35
31	Cotton cloth, washed blankets, white madapolam, and cloth for bed sheets; carpets without admixture of wool; mattresses and pillows of seaweed and straw; surcingles of cotton and hemp for saddles; canvas prepared for painters; halters, cruppers, and headstalls of *cabuya*	0 45
32	Drills, ticking, *mezclillas*, *mantas driles*, dyed sail cloth of all kinds, and drills called *panillas*; *cobijas*; umbrellas and parasols; reins and headstalls; cotton blinds and padded tissues; *brin* or mattress cloth; oiled and waterproof clothing for workmen; hair and clothes brushes of all kinds of vegetable fibre without horsehair	0 60
33	Tissues of cotton such as chintz, lustring, cretonne, piqué in lengths, percale, percaline, gauze, muslin, cambric, nainsook, lawn, tarlatan, flannel, shag and other like tissues; *brin* and hemp tissue called *yerbilla*; linen drills for clothing; waxed floor rugs on cotton tissue; saddle covers (*mantillones*)	0 80
34	Toys of cotton, hemp, cane, and osier; hammocks, saddle bags, hand bags and carpet bags; fine baskets; low shoes and slippers; knitted underwear, such as vests, drawers, socks and stockings; napkins, handkerchiefs, aprons without embroidery, shawls, mufflers, dish clouts, scarves and bands; bunting and damasked tissue for napkins and table cloths; *estopillas*, batiste, Hollands, tissues for bed sheets and similar cloth, of linen, even mixed with cotton; hemp soles for sandals; leggings of sail cloth; cotton tissues for mosquito nets; hemp table covers; whips	1 00
35	Napkins, table cloths, bed sheets, pillow slips, and bedspreads, of cotton, without embroideries; coats for children; collars, cuffs, shirt fronts, and edgings; hat crowns, umbrella covers; common gloves for workmen and for bathing; also other like articles; mufflers with silk selvage, with or without silk fringe; umbrellas containing silk; table covers; tissues with flowers or stamped, for curtains; curtains of hemp; elastics for footwear	1 50
36	Ribbons, *hiladillas*, tapes, cords, garters, braces, corsets, *apretadores*, crinolines, bustles, and dress shields, of cotton yarn; covered buttons and heels; elastics for garters and similar articles; underwear except knitted, such as chemisettes, pantaloons, overshirts, petticoats and the like; men's shirts; crape; mosquito nets, made up; cut leaves for flowers; silvered or gilt double mounted tissues; sandals of sole leather and vegetable fibres; common hats of esparto and cane, for workmen; made-up flags; bath wraps; *punteras* for footwear and the like; lamp shades; fancy and ornamental purses; straw plaiting for hats; linen damask; cotton curtains, except lace curtains; pique cuttings for waistcoats	2 00
37	Lace, embroidered bands, applications, plaitings and like ornaments, also all articles of passementerie, of cotton and hemp; cotton outerclothing, such as vests, trousers, lounges and waistcoats; mufflers containing silk; shawls combined with silk or with silk fringes; gloves and neckties; cuttings for footwear, with or without elastic; curtains, bed covers of lace and tissues for making the same; embroidered muslin; embroidered pillow slips, bed covers and aprons; artificial flowers; made up footwear of cotton or linen; fine hats of cotton, esparto, cane, or straw, and hat shapes of all kinds, untrimmed; semi-made up underwear; bed sheets, handkerchiefs, napkins, tablecloths, towels, shirt fronts, cuffs, bibs, pillow slips, table covers and other like articles, of linen, with or without admixture of cotton; cotton tissues with one face of silk such as satin and other, except plush, to be taxed according to their velvety part	2 50
	Tissues with face of silk, even with interior admixture of another material, shall be dutiable under No. 48.	
38	Hats, cigar cases and like articles, of pita; made up clothing of linen, and semi-made up clothing, whether knitted or not; fine socks and stockings of Scotch yarn; cotton and straw hats trimmed with feathers and ribbons; tissues of vegetable fibres similar to silk tissues; linen ornaments, even with parts of cotton; cotton cloth painted for wall or similar decoration	4 00

CLASS IV.

Animal Textile Fibres.

Nos.	Goods.	Duty per kilo. Colon cts.
39	Felt in lengths for roofing, for partitions, boats, and the like	0 05
40	Wastes of bristles, horsehair and wool; brushes and horse brushes, brushes for boots, floors and similar, of bristles or horsehair; brushes for artisans, with or without vegetable fibres; felt for the manufacture of hats	0 20
41	Spun or twisted wool, in skeins, for embroidering and for weaving; loose bristles, horsehair and wool, for mattresses	0 40
42	Common woollen blankets, without silk ornaments or borders; saddle covers and felt in lengths for making the same	0 80
43	Baize of wool; umbrellas and parasols of wool; soles for footwear; hair, clothes, tooth, and nail brushes, of bristles, horse and other animal hair; paint brushes for any use, of horsehair; horsehair tissues of all kinds; pillows and mattresses of wool or horsehair; toys	1 00
44	Carpets, shag and carpet bags of wool; alpaca, merinos, linings and all other similar tissues, pure or mixed with any fibre not being silk, and not coming under the category	

CLASS IV.—ANIMAL TEXTILE FIBRES—continued.

Nos.	Goods.	Duty per kilo. Colon cts.
	of cloth and cassimere; common white flannel, for children's coats; damask and damasked tissues; plush, even with cotton foundation; mourning bands for hats; tissues for hats; semi-manufactured woollen hats called *chuspas*; shawls, combined or not with cotton without any part of silk	1 50
45	Cloth, cassimere, and flannels (other than the white flannel specified in No. 44), of wool, with or without admixture of other materials; handkerchiefs, shawls, and cloaks containing silk or embroidered, or with silk fringes; table covers; men's hats, and untrimmed hats and bonnets for women and children; umbrellas and parasols with silk; *chamarras*; fine blankets, with or without silk embroideries	2 00
46	Woollen underwear, of wool, knitted or not, such as vests, drawers, petticoats, chemises and coats for children; crape and veilings; umbrella covers, of wool or with silk; woollen leggings; buttons and heels covered with woollen tissue; elastics for footwear; made up flags; small carpets and shag with silk; silk umbrellas and parasols; raw silk and floss silk, spun or not for looms, or in twisted yarn for sewing; cotton, linen, wool and silk tissues, the cotton or wool predominating (if the face is of silk, these tissues are to be classed under No. 48)	2 50
47	Hair and imitations thereof, wrought or not; finished or semi-finished clothing, in which wool is the material predominating in weight, with or without ornaments of another material (if in clothing of crape or veiling, the lining is of silk or contains silk, such clothing shall be dutiable as being of silk under No. 49); ribbons, tassels, lace, braids, cords, bands, scarves, elastics and all woollen passementerie; *tisú* of all kinds; dalmatics and sacerdotal vestments; woollen curtains, even combined with other materials, provided the wool predominates in weight; footwear and cuttings for footwear, of wool, with or without elastics; elastics for footwear; strings for musical instruments; blankets of floss silk; carpets; cushions covered with silk or with covering containing silk; umbrella covers, made up; buttons and heels, covered with silk tissue; silk nammocks; underwear and shirts and chemises of wool with silk, knitted or not	4 00
48	Tissues of all kinds, galloons, elastics, ribbons, garters, braces, corsets, neckties, gloves, shawls, mufflers, cloaks, bedspreads, table covers, flags, curtains, handkerchiefs, and all ornaments and passementerie of silk and similar, with or without core or part of other material entering into the manufacture of the same; silk underwear, for men or women, knitted or not; shirts or chemises; woollen and silk hats, trimmed, for women and children; silk hats for men; footwear of silk and cuttings, with or without elastic	5 50
49	Made up articles of silk, the silk tissue predominating, even with linings or ornaments of other material	7 50

CLASS V.

PAPER AND MANUFACTURES THEREOF.

Nos.	Goods.	Duty per kilo. Colon cts.
50	Newspapers; white printing paper	Free.
51	Cardboard and packing paper of all kinds; common bags of paper; large and small boxes of paper, unlabelled, *e.g.* for chemists and druggists (labelled paper for putting up patent medicines and perfumery or characterising foreign goods, is dutiable under No. 99); cards, maps, plans, printed books with ordinary binding, copy-books for schools, ruled or not; writing paper unstamped; filtering paper and blotting paper; coloured paper and cardboard for printing works, for drawings, for lithographs and for book-binding; ruled music paper; printed music; emery paper; printed or lithographed advertisements, unframed; common almanacs; tarred pasteboard for roofing; paper pulp; w.c. paper; cardboard for labelling goods (*colillas*)	0 05
52	Household and other articles of cardboard and papier maché, painted or varnished, without ornaments, figures or gilding; floor or partition bricks; boxes for packing shawls; coloured paper or cardboard for flowers, balloons and the like; cigarette paper in reams or books and letter-copying paper in sheets or bound up; blank registers and books, ruled or not; wall paper, albuminized paper for photography, transparent paper; paper imitating glass and oiled paper for letter copying; stamped writing paper; commercial printed matter such as invoices, receipt books, cheques, forms, letters and the like; paper patterns and perforated paper for embroidering; fly killing paper; common book bindings; cinematograph films; mouldings, rosettes, ornaments and other decorations for buildings of non-painted carton pierre	0 20
53	Lamps and lanterns of paper and cardboard; shoe brads; office blotters or pads and school satchels; portfolios; music for pianolas; waxed or painted paper imitating leather or rolled; letter envelopes; plain cardboard without ornaments or figures, cut for photographs; architectonic mouldings and ornaments, painted or varnished; screens, cases or boxes containing envelopes and writing paper; paper in sheets and fancy and ornamental bags for confectionery, sweetmeats and other articles; common lamp shades	0 40
54	Wearing apparel, such as collars, cuffs, and shirt-fronts, also articles of domestic use with ornaments and gildings, of cardboard and paper; toys; chess, lotto, playing cards and like games; bags and valises; labels of all kinds including bottle labels; gilt or silvered paper for flowers; carnival paper such as serpentine, confetti and similar articles; sewing, etc. cases; stumps; sheaths or cases for jewellery, spectacles, and the like; cut cardboard with gilt ornaments for photographs; frames with or without glass, with or without portraits or paintings; framed advertisements with or without glass; albums for photographs, postage stamps and postcards; open-worked paper for bouquets	1 00
55	Visiting and other cards of cardboard and paper printed on or not; portraits, photographs and oil or other paintings; transfers in rolls or loose; flowers, leaves, flower vases, fans, masks, and all fancy or ornamental articles of paper; almanacs in the form of adornments; bank notes; notarial seals; postcards; printed books with bone, mother-of-pearl, ivory, tortoiseshell and similar binding	2 00

CLASS VI.

WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY AND MANUFACTURES THEREOF.

Nos.	Goods.	Duty per kilo. Colon cts.
56	Vessels of all kinds put together or not; carriage, cart and wagon wheels with tyres of 10 centimetres or more in breadth	Free.
57	Axles for vans, carts and wagons; agricultural and industrial machines; yokes; ordinary cases, put together or not, for exporting fruit; cases for soap and alimentary pastes; casks, barrels, staves, hoops and bands; oars and masts for vessels; sleepers; shingles (*teja manil*), handles for picks, axes, brooms and other kinds of tools; hand carts, wheels and other detached parts; shovels, rakes and other agricultural tools; machine pulleys; cases and boxes of chip for butter, cheese, fruit, also those used by chemists but not labelled or otherwise printed; crude corozo, tagua or vegetable ivory; crude rubber; machine belting of rubber; pulley blocks weighing more than 2 kilos.; unmanufactured esparto	0 06
58	Dyeing or tanning bark; mats or floor covers of esparto or cane; machine packing of rubber; natural moss; telegraph and telephone posts and cross-arms for the same; ordinary buckets, pails, baths, tubs and wash basins of common wood; shoemakers' lasts, hat blocks and the like; moulds and models; spheres and globes; Level's apparatus; ordinary baskets of chip; water pipes and hose of rubber	0 10
59	Frames for vans, carts and wagons and wheels for the same if they have tyres of less than 10 centimetres in breadth; cabinet-makers' wood in trunks and logs, also turned in the shape of railings, balusters, staircase posts and staircases; cigar and similar boxes, neither varnished, lined nor ornamented; implements for arts and trades, such as vices for carpenters' benches, smoothing irons, levels, plumb bobs, *pulgarios*; bellows, levers, mouldings and beadings neither painted nor varnished, rulers; mouse and other traps; small presses for laundresses; barrel taps; pulley blocks from 2 down to ½ kilo. in weight; flooring tiles; spigots for telephones and telegraphs; lay-figures for milliners and shops; carvings and statues exceeding 10 kilos. in weight; w.c. apparatus and their accessories; doors and windows with or without glass, attics (*linternillas*) and the like; cane blinds and screens; boxes for packing shawls; scientific and drawing instruments; photographic camera; telephones and telegraphic apparatus; phonographs, gramophones and the like; lighting implements; gymnastic apparatus; wheels for coaches and carriages with rubber tyres; crude cork; paving slabs of rubber or elastic gum; drinking straws; rubber tyres for carriages, automobiles, and other vehicles and liquid or cement for repairing same; kitchen utensils such as spoons, ladles, and small mills; common furniture, plain or worked, without carving, plates or mirrors, even with turned parts and caned seats of wood, rattan, osiers, or cloth	0 20
60	Furniture of common wood, veneered, and solid furniture of fine wood, with or without mirror and carved or turned parts, with seats of wood, caned, of cane, or cloth; cane furniture and so-called Vienna furniture, with or without mirror, unupholstered; trunks uncovered or covered with tin plate or common tissue; billiards and similar games; billiard cues; coaches, carriages and omnibuses and wheels, with iron tyres; detached parts of vehicles; saddle-trees and stirrups, matches; pulley blocks weighing less than ½ kilo.; mouldings of all kinds, lacquered, varnished and gilt; coffins varnished or lacquered without other ornaments; window blinds and Venetian blinds; foot-wipers and similar articles of rubber and cork; cork stoppers; foot-wipers of wood; church lights (*mariposas*); door plates with inscriptions; harmoniums, organs, pianos, and other keyboard instruments, also all stringed and wind instruments, such as violins, guitars, fintes, bagpipes, which cannot be considered as toys; lock knobs; velocipedes; hooked boards for filing papers	0 40
61	Furniture with or without mirrors, covered with leather or tissue other than silk or containing silk, even with silk fringes and ornaments; finished frames, uncovered for portraits, with or without glass; screens of cotton, woollen or linen tissue; trays, chargers and razor strops (*azafates, bandejas y asentadores*); made-up waterproofs or capes of oilcloth on or in combination with pure cotton tissue	0 60
62	Statues of wood of 10 down to 2 kilos. in weight; pencils of all kinds and shapes; fancy and ornamental boxes weighing more than 2 kilos.; sewing and other cases; bags, card cases and flask holders; crank, cord or spring musical boxes; paint boxes and with paints; stereoscopes; baby carriages; finished frames of any shape, covered with any kind of tissue; fine furniture inlaid with mother of pearl, of any kind, also furniture covered with silk tissues; toys of all kinds of wood and rubber; games of chess, draughts and the like; combs, ordinary hand blotters and pen-holders; key-hole guards; knobs and poles for curtains; wooden shoes; made-up waterproofs or capes of oilcloth, gutta-percha, cork and rubber, on or in combination with tissue of wool or wool and cotton; gaiters, shoes, boots, heels, vaporisers (*chupones*), stoppers, hats, caps, mugs; rubber seals and letters; bed sheets, mattresses, life belts, cushions, nipples, injectors, bottles, stoppers, pipes and all articles except ornamental, of oilcloth, gutta-percha, cork or rubber; coloured moss; fancy and ornamental baskets of chip, wooden toothpicks	1 00

Nos.	Goods.	Duty per kilo. Colon cts.
63	Fancy and ornamental boxes of less than 2 kilos. in weight: carvings and statues of less than 2 kilos. in weight; coffins lined with tissue of wool or silk; wooden heels, uncovered; ornamental wares of less than 2 kilos. in weight, of rubber, cork and indurated gums; capes of oilcloth on silk tissue; wood, gums, tagua, corozo and vegetable ivory manufactured into uncovered buttons, hair hooks, finished book bindings, fans, pipes, pipe bowls and all fancy or ornamental wares, also small wares, corset springs, dried natural plants and flowers, prepared as ornaments; foun tain pens	2 00
64	Walking sticks and canes of all kinds, without gold or silver sword or handle	4 00
65	Timber: boards, planks, beams, joists, laths, small boards, small planks and all building articles	0 02
	CLASS VII.	
	HIDES, SKINS AND ANIMAL PRODUCTS EMPLOYED IN INDUSTRY.	
66	Tallow for the manufacture of soap and ordinary fats; dried and salted hides, untanned; unmanufactured bones; machine belting	0 05
67	Spermaceti in lumps; crude ivory and mother of pearl; tallow candles; ordinary sole leather, tanned; common washing and scouring (*sapolio*) soap; water buckets and hose of leather	0 15
67*a*	Wooden shovels	0 10
68	Spermaceti or composition; wax for shoemakers and for floors; paste for copying, for rollers, for phonographs	0 20
69	Fine leather such as calf, varnished leather, sheep, basil, cordovan and morocco; hides or skins tanned with the hair on, sole leather in cuttings or pieces; parchment and imitation thereof for writing on; ordinary feather dusters and their handles; measures and *pulgarios* of leather	0 25
70	Crude tortoise shell; wax matches and vestas; saddles of all kinds, saddle bags, trunks, valises, harness, straps, headstalls, leggings and all other harness-makers' wares, of leather or imitations thereof; razor strops of all kinds; brogues, aprons for artisans (*mandiles*); loose feathers for mattresses and pillows	0 70
71	Fur coats and skins with the hair on, of all kinds, crude whalebone; wax tapers; combs, purses, portfolios, sewing etc. cases; *carrieles* and the like, of horn, leather and bone; key-hole guards; tanned sheepskins for hats; riding and driving whips; toys; belts and waistbands of leather for men and women; ordinary footwear for artisans such as brogans, cuttings for such footwear; stiffenings, heels and laces of leather, amalgam for dentists; fine feather dusters	1 00
72	Buttons, pipes, cigar-holders, hooks and other passementerie and ornamental articles of horn, leather and bone; game gloves (*manoplas*) of leather; common sponges; foot-wipers of skin; quill pens; quill toothpicks; pillows and mattresses of feathers; wax flowers, fruits and all articles other than candles; springs for corsets and whalebones	2 00
73	Footwear of calf leather, varnished and other fine leather; cuttings with or without elastics for said footwear; gut strings for musical instruments; feathers for trimming hats, stuffed birds; furriers' wares of feathers; fine sponges for toilet; artificial teeth; skins for furriers' wares, peltry and other ornamental and fancy articles; kid gloves, walking sticks; penholders of ivory; tortoiseshell and mother-of-pearl; opera glasses, book-covers, buttons, combs, ornamental combs and other articles of ivory, tortoiseshell and mother-of-pearl; billiard and bagatelle balls of ivory or similar material	4 00
	CLASS VIII. ALIMENTARY PRODUCTS.	
74	Live plants; fodder seeds; bran and cattle food of cotton seed; black beans; maize in the grain	Free.
75	Hay and other fodder; fresh fruit; ice; fresh eggs; fresh meat in ice; wheat in the grain	0 02
76	Coloured beans, white, brown and other; barley, rye, oats and other cereals, unhusked; seeds of all kinds other than fodder seeds; hazel nuts, chestnuts, almonds and the like, dried, in the shell; brewing malt	0 05
77	Wheat flour and *acemite*; common salt in grains or pieces	0 07
78	Rice, sweetmeats in loaves or *panela*; flour of maize, oats and other cereals; sago; hops and must of barley or any other substance; crushed wheat, oats and other cereals; gelatine; meats dried, smoked or in brine, other than ham, sausages and fat pork; casings in salt for stuffed meats; pearl barley; red table wine imported in bottles	0 08
79	Sugar of current quality, unrefined	0 12
80	Beer in bottles, barrels, or any other receptacle; vinegar, aerated beverages such as ginger ale, *kolas* and the like; hams, sausages and similar products; shellfish and fish of all kinds, dried, smoked, or in brine; cocoa in the bean and earthnuts; common table salt, fine, in small bags and flasks; macaroni, vermicelli, biscuits and all other alimentary and industrial feculent products, not specified, natural or prepared; canary seed; pure lard; bacon, *tocinete* and fat pork in brine; condensed milk, pure, with addition of sugar, containing cream and solid matter in a quantity not below 9·5% and 25% respectively; coffee in the bean; red table wine imported in barrels or demijohns (if containing more than 15% of alchoi they are dutiable under No. 85)	0 15
81	White wines, non sparkling, and liqueur wines, dry or sweet, other than *mistella*, imported in bottles	0 18
82	Cheese of all kinds; fine cinnamon and common cinnamon (*canelón*), ground or not; cumin, pepper, jamaica pepper, cloves, mustard in the grain or ground and other similar spices; ground coffee; dried garlic; *yucca*, potato and like starches; compound lard, butterine (*manterina*) and the like	0 20
83	Fresh vegetables and pot herbs; potatoes; meats, fish, sauces, mustard and other vegetables preserved in vinegar, oil, or otherwise, in whatever receptacle; milk in powder or sterilized; condensed milk not in another condition than is provided in No. 80; fruits in their juice, in honey, dried, without peel and sugared fruits; bananas; raisins, dried or drained (*pasados*), figs; butter completely pure; non-sparkling ciders; refined sugar in loaves or powder; dry or sweet non-sparkling wines, to which have been added aromatic plants, such as vermouth, montillo, mulberry and other wines, when imported in bottles; pure fruit juices not concentrated	0 25
84	White wines, sweet, dry or liqueur wines, other than sparkling wines and *mistellas*, imported in barrels or demijohns; substitutes for butter and its adulterations such as oleo-margarines	0 40
85	Wine classed under No. 84, imported in barrels or demijohns; jams of all kinds; jellies, ground cocoa and *cacao mani*, with or without sugar, ice creams or syrups without alcohol or medicinal substances; fruit in spirits or in liqueurs; honey	0 50
86	Liqueurs such as rum, geneva, cognac, whisky and other alcoholic beverages containing up to 60 per cent. of alcohol; *mistelas*, bitter drops and bitters imported in bottles	1 20
87	Sparkling wines such as champagne, muscatel, moselle or the like	1 50
88	Liqueurs classed in No. 87, imported in barrels or demijohns	2 40
	Liqueurs testing more than 60° centigrade and alcohol of current quality	Prohibited
	CLASS IX.	
	SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, CHEMICAL INDUSTRIES AND ARTS.	
89	Bisulphide of carbon; creoline and other similar emulsions of cresol; crude sulphate of soda; † crude petroleum mercury; crude silicate of soda; trade cyanide of potassium; crude phosphates of ammonium, potassium, sodium and calcium; crude nitrates of ammonium, potassium, sodium and calcium; crude sulphates of ammonium, potassium, sodium and calcium; trade sulphate of iron; dynamite imported with the authority of the Government; pitch (*pez rubia*); thymic acid or thymol; crude calcined carbonate of sodium and carbonate of potassium, potash and soda ashes for soapworks; impure or trade caustic potash and soda	0 02
90	Chalk or crude carbonate of calcium or marble powder; paraffin; trade stearic, palmitic and oleic acids; palm and cocoa-nut oils; animal charcoal; chloride of lime; gasoline; mineral waters; *tarzana*; glucose; liquid carbonic acid; calcium carbide; ordinary lubricators; trade sulphuric acid, when imported in iron drums (if imported in any other receptacles, it shall pay 0 20 according to No. 91); melted and sublimate sulphur; trade sulphate of copper	0 05
91	Crude or trade hydrochloric, nitric and carbolic acids, and trade sulphuric acid, when not imported in iron drums; refined petroleum; vegetable dyestuffs, whole or crushed; olive, cotton-seed, sweet almond, castor, linseed, neat's foot, lard, *sesam*, cod-liver and other unenumerated fatty oils, natural or without admixture; oxalic, acetic, boracic, sulphurous and pyroligneous acids; liquid and compressed ammonia; borax; precipitated sulphur; alum or sulphate of aluminium and potassium; trade sulphate of copper; extracts for tanning hides; poison for hides; lamp black; trade carbonate and chloride of ammonium; white lead, red lead, litharge; trade and pure carbonate of sodium; oxide of zinc; trade crystallized carbonate of sodium or washing soda; trade chlorate of potassium; epsom, glauber, la rochelle, and carlsbad salts; red and yellow phosphorus; prussian blue; washed talc; pumice stone; tripoli; lysol and other compounds of cresol, unenumerated; trade spirits of turpentine; benzine; soft petrolates; ordinary glue; gallnuts, whole or in powder; industrial yeasts; rennet; lint and cotton prepared for surgical purposes; preparations for destroying noxious animals; formaldehyde; licorice extract in cakes, for preparing tobacco and in quantities not below 46 kilogrammes; trade arsenic; turpentine; nitrate of potassium or trade saltpetre; ordinary paints in powder or prepared in oil; vermilion; dextrine; albumen; prepared and precipitated chalk; refined oil for sewing and industrial machines; fumigating paste for disinfecting; pill tiles, spatulas and other accessories of metal for chemists; mortars of composition and crystal; portable electric batteries for medical use; writing and printing ink; bioxide of hydrogen or oxygenated water; unenumerated disinfecting and antiseptic substances and preparations	0 20
92	Cinchona bark, whole or pulverized; wines, elixirs and emulsions of cod-liver oil and morhuol; wines, syrups and elixirs of cinchona, of hemoglobine, of meat extract and of peptones; citric, tartaric and tannic acids; bichromate and permanganate of potassium; trade chlorate, carbonate, nitrate and sulphate of barium; whole or crushed roots of ipecacuanha; trade chlorate, carbonate, nitrate and sulphate of strontium; cream of tartar; precipitated carbonate of iron; iron pulverized and reduced by hydrogen; dry perchloride of iron; balsams of copahiba and gurgun; whole or pulverized gums, namely: senegal or arabic, mastic, copal, dammar, elemi, lac, sandarac, tragacanth and olibanum; isinglass and other fine glues; wool grease; milk sugar and other unenumerated sugars; uncompounded glycerine; officinal soap; hard, soft, and animal; indigo and cochineal; unenumerated inks, *tintas* and dyeing extracts; meat extracts; malt extract and in pharmaceutical preparations; varnish of all kinds; naphthaline; methylic or wood alcohol; honey, vegetable or japan wax and mineral waxes or ceresines	0 10
93	Simple vegetable drugs, not dutiable at a lower rate, whole or crushed; trade acetate and sulphide of copper; red	

† Crude petroleum and gasoline is free of all customs duties and wharfage dues.

CLASS IX.—SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, CHEMICAL INDUSTRIES AND ARTS—continued.

Nos.	Goods.	Duty Per kilo. Colon cts.
	precipitate (bioxide of mercury); calomel; corrosive sublimate; black trade sulphide of antimony; trade sulphides of calcium, iron and potassium; trade chloride of tin; pure sulphate of sodium; peroxide of manganese; sulphate of nickel; pure carbolic, nitric, hydrochloric and sulphuric acids, oxidule of nitrogen; red oxide of iron or colcothar; trade sulphide of sodium; hyposulphite of sodium; oxygen in cylinders; toluol; xylol; acetol; crystallizable benzol; citrate of magnesia; effervescing salts; camphor; unenumerated organic paints; liquid petrolates; unenumerated natural greases, vegetable and animal; manna; mannite; nutmegs; quinine salts; uncompounded pills; pearls and capsules of salts of quinine; gelatine capsules of castor oil, cod-liver oil and copaiba balsam; sweetened medicinal pastilles; tafteta and plasters, sticking plasters on tissue, plain or medicinal, unperforated or porous; empty gelatine capsules; wafers; fuller's earth; medicines for veterinary use; pastilles and tablets of corrosive sublimate; pepton and peptonized meat; unscented medicinal soaps; scented soaps, unwrapped, in cakes or bricks, not weighing more than 50 grammes	0 60
94	Unenumerated simple vegetable drugs such as berries, bulbs, barks, flowers, gums, fruits, beans, leaves, lichens, wood, moss, medicinal nuts, roots, resins, seeds, shoots, herbs; unenumerated simple animal drugs such as cantharides, castoreum, hartshorn, cuttle bone, etc.; unenumerated natural balsams, such as tolu and peru balsams; unenumerated chemical substances, such as mineral acids: hydrobromic, chromic, medicinal, phosphoric, hydrofluoric; organic acids: acetico-salicylic, benzoic, formic, gallic, lactic, picric, gyrogallic, prussic, salicylic, valerianic; mineral salts, also metals and metalloids entering into their composition and unenumerated: salts of aluminium, antimony, arsenic, sulphur, barium, bismuth, bromine, boron, cadmium, calcium, cerium, chlorine, cobalt, copper, tin, phosphorus, iron, lithium, magnesium, manganese, mercury, nickel, lead, potassium, sodium, iodine and zinc: organic salts: acetates, bicarbonates, benzoates, butyrates, cacodylates, camphorates, carbonates, carbolates or phenates, cyanides, citrates, formiates, gallates, glycerophosphates, lactates, lactophosphates, methylarseniates, naphtholates, oleates, oxalates, peptonates, salicylates, tannates, tartrates and valerianates; salts of camphor: acetyl, amyl, ammonium, aniline, carbone, ethyl, guiacol, ichtyol, methyl and naphthol; chloroform, iodoform, chlorals, creosote, salol, sulphonal, trional, ethers, aldehydes, and alcohols unenumerated; unenumerated liquid pharmaceutical preparations, such as distilled waters, oils, balsams, collodions, collyres, decoctions, elixirs, officinal essences, and spirits, emulsions, fluid extracts, syrups, drops, glycerolates, juices, lotions, solutions or liqueurs, tinctures, linaments, honey, *oximieles*, mixtures, mucilages and wines; cocoa butter, nitrate of silver, pepsine, pancreatine, papaine and diastase or maltine; vegetable charcoal in powder; menthol; saffron; quassia-cups; sealing wax; carmine; santonine; nitrobenzol; croton oil; surgical bandages, gauze, cloth and ligatures, plain or medicated; clinical thermometers; surgical instruments; trusses, suspensory bandages, pessaries, bougies, probes, elastic stockings, abdominal belts, and other unenumerated instruments and apparatus, used in medicine, surgery and orthopedy; medicine chests of wood unfitted; *pure* chemical substances which, when *commercial*, shall be dutiable at less than 1 colon, such as pure sulphate of iron, pure sulphate of copper, pure caustic potash, pure caustic soda, pure chloride of sodium; shaving soap and paste; alum in lumps for barbers; extracts, spirits, compound essences and juice of fruits for syrups; chaulmugra oil; scented toilet waters such as florida water, eau de cologne, kananga water, eau divine and bay rum; empty wafers; aniline dyes	1 00
95	Unprepared powder; toilet vinegar and lotions; tooth washes; toilet waters and liniments for the hair and head; unenumerated mendicaments in soft or hard gelatine capsules; unenumerated medicinal lozenges; uncoated tablets and comprimés; fumigating medicinal pastes and pastilles	1 50
96	Scented medicinal soaps; unenumerated dentifrice preparations; natural and powdered opium; unenumerated medicinal plasters; podophyllin; scammony; unenumerated scented soap for toilet use	1 70
97	Lozenges and pastes for perfuming the mouth; unenumerated salts of gold, silver and platinum; medical ointments and pomatums; depilatories; medicinal extracts, soft, solid and powdered; conserves; medicinal creams and pastes; granulated medicaments with or without sugar; milan flies; saccharine; vanillin; powders in pyrotechnic mixtures; powder boxes and puffs of all kinds; chemically pure ethylic alcohol for anæsthetic mixtures	2 00
98	Unenumerated dry pharmaceutical preparations, such as pills uncoated or coated, dragees, compound powders (such as lactopepsin, Dover's powders, theriac), small oval capsules of gelatine or globules, small round capsules of gelatine or pearls, cigarettes, pencils, cachets, suppositories, bougies, pessaries, medicinal teas, granules showing ingredients (*dosificados*) and prepared or compound salts; dried or prepared medicinal yeasts; tablets, pastilles and ampullas for hypodermic injections; hypodermic cases with or without tablets; portable or pocket medicine chests; animal organic products, such as glands, ovaries, kidneys, liver and udders, dried or prepared; serums and vaccine lymph; essential oils of camphor, caraway, crude amber, celery, capsicum, cajeput, cedar, hemlock, copaiba, cubeb, coriander, dill-seed, eucalyptus, winter-green (*gaulteria*), fennel, ginger, cherry-laurel, german and roman camomile, mustard, bitter orange, origanum, parsley, black pepper, fir, penny royal, rue, savine, sage, sandalwood, santonine, sassafras, tansy, thyme, also oils exclusively used in medicine and synthetic products similar to the essential oils classed in this number, such as anethol, eucalyptol, salicylate of methyl, etc., if not enumerated with another duty, ordinary perfumery, such as patchouli and other similar	3 00
99	Unenumerated toilet and perfumery preparations, such as scented oils, brillantines, creams, cosmetics, handkerchief extracts, rouge, face powders, scented drying powders, scented paste for fumigating, pomatums, aromatic salts, hair dyes, scented cushions and bags; essential oils unenumerated with a lower duty, such as essential oils of wormwood, lavender, real bitter almonds, aniseed, orange blossom, malaguetta, pepper, bergamot, cinnamon, cardamum, citronella, cloves, geranium, hyacinth, jasmin, iris, kananga, lilac, lemon, melissa, mint, sweet orange, patchouli, petit grain, rhodium, rosemary, rose, syringa, aurone, verbena, vetiver, ylang-ylang, and all other oils not exclusively used in medicine, and also synthetic products similar thereto unenumerated with a lower duty, such as citral, coumarine, hawthorn, bromelia, eugenol, heliotropine, hyacinthine, *jonona*, neroline, yara-yara, and crystallized violet; alkaloids and vegetable active principles, natural and synthetic and their combinations, such as alkaloids and their salts as follows: aconitine, apomorphine, artemisine, atropin, berberine, brucine, caffeine, *cocaine*, *codeine*, colchichine, digitaline, eserine, sparteine, strychnine, strophantine, gelsemine, heroïne, hydrostantine, hyocyamine, morphia, nicotine, pilocarpine and quassine; concrete pomatums, compound essences and extracts for the preparation of perfumery; compound essences and extracts for the manufacture of liqueurs; œnanthic ether; natural and artificial musk; civet and ambergris; receptacles of all kinds, cases, sheaths, wrappers, labels and circulars for proprietary or foreign made pharmaceutical preparations, when imported separately	5 00

CLASS X.

MISCELLANEOUS.

Nos.	Goods.	Duty Per kilo. Colon cts.
100	Raw tobacco of all kinds and tobacco *en breva*	2 00
101	Manufactured tobacco, such as cigarettes, cigars, cut tobacco and snuff	4 00
102	Passengers' baggage	0 03
103	Baggage of Ambassadors, Ministers, Chargés d'affaires of foreign countries, also household effects of those Representatives coming to reside in the country, when imported for the first time, baggage of foreign consuls; baggage of theatrical companies (opera, comedy, dramatic, and comic opera) also costumes and scenery; used tools imported by artizans coming to settle in the country and their baggage; circus companies, their tents, effects and baggage	Free
104	Samples of no commercial value	0 05
105	Cattle for breeding purposes, and horses, sheep, swine, dogs and other domestic animals; farm-yard birds; and fine-feathered birds and singing birds	Free
106	Samples of a commercial value introduced by commercial travellers in order to solicit orders, and intended to be re-shipped, subject to compliance with certain conditions	0 05
107	Passengers and their agents shall pay as a sole duty on the transit of luggage between ports of the Republic	0 03

ART. 2.—All goods not enumerated in the present Tariff shall be dutiable at the rate of the articles which they most closely resemble; unenumerated articles or goods consisting of various articles shall pay the rate applicable to the predominating material, and failing such predominating material, they shall be dutiable according to the material paying the highest rate of duty.

ART. 3.—The duties shall be payable on gross weight, if the Tariff provides that the goods are chargeable on weight, without any deduction for packing or receptacle. If a receptacle is liable to a higher rate of duty than its contents, it shall be assessed separately.

ART. 4.—Postal parcels shall pay as a minimum the sum of 50 centimes even though the amount of duty may be less, and the general tare shall always apply.

ART 5.—Imported goods shall pay inclusive of all duties, the rates leviable thereon under the Tariff, besides the quay due of ½ centime per kilogramme, save as to the goods classed under Nos. 1, 103, 105, 106, and 107.

Goods which under contracts or special Laws are admitted duty-free, shall pay the Consular fees, in conformity with the provisions of Law No. 32, dated January 24, 1907, except as to those which such contract or Decree should expressly exempt from payment of said fees.

EXPORT DUTIES ARE ESTABLISHED AS FOLLOWS:	Per kilo.
Wood shipped *viâ* Puntarenas or any other open port on the Pacific coast	Free
Fruits, pulse, earths, minerals, coffee, sugar and *panela*	,,
Raw or manufactured textile fibres (until June 26, 1913)	,,
Cocoa, and hides or skins	$ 0 00½
General merchandise and rubber	0 01
Bananas (special duty in American gold) .....bunch	0 01
Baggage	0 03

ART. 6.—All the above duties shall be paid in advance in accordance with the regulations in force.

ART. 7.—Goods destined for the Province of Limon shall continue to be subject to the provisions of Law No. 18, dated June 9, 1899.

ART. 8.—As regards warehousing, the regulations thereto remain in force.

PROHIBITIONS.

The following articles are prohibited importation: Arms, ammunition and articles of military equipment; dynamite and nitroglycerine, as well as articles constituting a State monopoly, or which, in the future, may be treated as such; carvings, paintings, lithographs of an obscene or immoral character; objects the use of which comes within the application of the foregoing paragraph; decayed or damaged alimentary goods and products or medicines, found by analyses made by competent persons, to be noxious to public health; silver coins, whether national, nationalized or foreign, as also of silver in bars, ingots or in any other form, but excepting silver jewellery, or works of art, or silver destined for these or similar uses.

REPUBLIC OF PANAMA

MONEY, WEIGHTS AND MEASURES.—The monetary unit is the Balboa (100 centesimos)=the United States gold dollar. For weights and measures the metrical system is in force.

COMMERCIAL TAX

(1912).

Wares and articles of commerce imported for sale or consumption in the Territory of the Republic, are taxed as follows:

		Balboas.
Rice, wheat flour, butter, unprepared maize in the grain and lucern	net value	10 %
All other wares and articles	,,	15 %
Neat cattle:		
Male	head	20 00
Female	,,	15 00

These duties indiscriminately apply whether the cattle be live or dead.

Four quarters are deemed to represent a whole animal and the fraction of the duty will be leviable on each of the quarters. When the cattle are imported cut up in pieces smaller than quarters, one animal shall be deemed to weigh 400 lbs. and duty will be assessed at that rate.

The slaughtering charge will also be levied on dead cattle at the rate estsblished.

Coffee	quintal	4 00
Salt	,,	1 00
Any sweetened product or any substance, which under the name of muscovado, cane syrup, or any other ordinary paste imported under another denomination, may be used for the distillation of spirits	50 kil.	2 50

Any sweet substance not included in the foregoing enumeration, destined for distillation, shall pay the same duty which shall be chargeable to the distiller.

Tobacco manufactured:		
Cigars, cut tobacco	kilo.	2 00
Cigarettes	,,	1 50
Tobacco, leaf, or pressed into tablets to be manufactured, smoked, or chewed	kilo.	0 75

Duty on tobacco, cigars and cigarettes shall be levied on net weight, namely, on the weight after deducting the wooden or metal boxes or any other first outside packing in which the goods are contained.

Opium	kilo.	8 00
Wax matches	kilo. (gross)	0 40
Wooden matches	,,	0 15
Raw materials for the manufacture of matches	,,	0 05
Sugar, refined, including all kinds of sugar employed for domestic purposes	kilo.	0 02½
Candles, stearine	,,	0 07
Soap, common	,,	0 04
,, scented	*ad val.*	30%
Common spirit and its compounds up to 21 degrees by Cartier's areometer, such as brandy, gin, whiskey, anisette, "*refinado*," rossoli, orange spirit, rum, &c.	litre	1 00
Alcohol, up to 42°	,,	0 50
,, above 42°	,,	0 75
Angostura bitters, Fernet-Branca, coca and other bitters or "*aperitivos*"	litre	0 30
Wines known under the names of white, red or Bordeaux, and wines of similar character	litre	0 05
Wines known under the names of sweet, dry, Malaga, sherry, port, vermouth &c.	litre	0 10
Champagne	,,	1 00

Shippers of champagne will be required to furnish the Consul of Panama with a certificate of origin from the place of production issued by the competent local authority. This certificate will have to be authenticated by the Consul who will charge for such certification one balboa (B 1.00).

The importation of sparkling wines with champagne labels or names is prohibited.

Beer	litre	0 15
Ginger ale and the like	,,	0 10
Chartreuse, cacao cream, peppermint, Padre Kerman, kummel, absinthe &c. and all other liqueurs from 22° to 42°	litre	1 25
Sparkling wines	,,	0 25
Pope rum, gallo cocktail	,,	0 30
Cider, kola champagne	,,	0 10
Kola wine, blackberry wine, cherry wine or brandy cordial, and cherry cordial	litre	0 20
Concentrated essences for the manufacture of liqueurs	,,	3 00
,, ,, for the manufacture of scents	,,	5 00
Syrups and extracts for preparing same, grape juice, mineral or aërated waters, patent medicinal elixirs and wines	net value	12½ %

Printed periodicals and books, also copy books with models of handwriting, entering through the post will not pay import duty. In any other cases they shall pay 15% *ad valorem*.

All printed matter, of a kind suitable for commercial advertisements, shall be subject to a duty of 15% *ad valorem*.

Liquors imported into the Republic which have paid the import duties may be re-exported, either wholly or in part, to foreign countries, free of export duties; and if the exportation takes place within six months from the date of importation, the duties will be refunded, subject to compliance with the legal regulations.

The Municipalities of Panama and Colon shall continue to levy the commercial tax on comestibles of foreign origin destined for local consumption and unaccompanied by bills-of-lading, when the goods are legally consigned to merchants established in the aforesaid towns.

From the above tax are to be excepted rice, flour, coffee, maize and sugar, in bales, on which the tax shall continue to be levied on behalf of the Treasury.

Every importer liable to the payment of the import commercial tax shall present to the respective office of the Treasury a certificate or receipt from a Marine Insurance Company, duly certified by the Panama Consul, showing the amount for which the invoiced goods have been insured, as a proof of their actual value.

Consuls are not entitled to charge any fee for this certificate.

The Financial offices shall not liquidate the commercial tax chargeable on invoices of consignments to merchants who defraud the interests of the Treasury by falsely declaring the real value of the invoices received by them. In such case, the Administrator of Finance shall immediately warehouse the imported goods, and if within three months the importer fails to declare the real value of the invoice, to be cleared, and to pay the duties with a surtax of 25 % on behalf of the Treasury together with the other expenses incurred for the warehousing, the said official shall declare that the importer has forfeited his goods, and proceed to sell the same by auction, with the view of covering by the proceeds of the sale the amount due to the Treasury inclusive of expenses.

ARTICLES ADMITTED FREE OF DUTY.

a Live animals for breeding purposes coming from Jamaica, the United States and Europe.

b Ice, guano, live plants, seeds, slips and cuttings.

c Machines, the total weight of which exceeds 1,000 kilogs.

d Machines and apparatus for use in the construction, improvement and maintenance of roads, and for constructing and maintaining canals; wagons, tools and materials destined exclusively for railways, and materials for the construction of telegraphs.

e Coal; steam motors of all descriptions and iron bridges.

f Vessels complete or in parts, intended for navigation in the waters of the Republic; and materials for their construction.

g Raw materials for the manufacture of candles and soap.

h Materials for printing, bookbinding, paper-ruling, lithography, photogravure, zincography; paper and ink for the production of books and newspapers.

i Newspapers and printed books sent through the mails.

j Genuine gold coin, of a fineness equal or superior to that issued by the national mint.

k Irrigation machinery for farms and plantations.

l Articles imported by municipal corporations for the use of schools or for the improvement or embellishment of towns.

m Goods or articles, machinery, provisions &c., imported by the Isthmian Canal Commission.

n Effects or articles, machinery, supplies &c., imported by the Panama Railway Company.

o Materials for the construction of public or private cemeteries at present existing, or which may in future be established in the country.

In addition to the articles admitted free under existing laws and contracts, the following articles shall also be exempt from duty:—

1.—Ploughs, rakes, sickles, stump pullers, machines for cutting, sawing and planing lumber, seeders and planters.

2.—Machinery for use in sugar refining, and machinery for the harvesting of coffee, cacao, rubber and tobacco.

3.—Machinery for preserving fruits for exportation and machinery for the extraction and preparation of pigments and rosin.

4.—Locomotives, rolling stock, rails, and machinery in general for the construction and maintenance of railroads.

5.—Machinery for excavating and extracting mineral oils, and shoe machinery.

6.—Machines and accessories for preparing and preserving hams and other meat.

7.—Machinery for textile manufacturing, for the digging of artesian wells, and for the construction and maintenance of canals for navigation and irrigation.

In this class are also included goods exempt from payment of duties by reason of contracts or privileges; those imported by shipping companies for the exclusive use of their steamers; those destined for religious purposes imported by dignitaries of the Church; those destined for benevolent or charitable institutions, on permission being solicited by the Administrator or Governing Body of the establishment, under oath that the goods will not be employed for any purpose other than that indicated; those destined for undertakings proclaimed by the Government to be of public utility; and those received by Diplomatic Agents, for their own exclusive use.

In order that articles which are free of duty may enjoy the exemption from duty at the time of importation, an application must be made in writing specifying under oath the description and quantity of the articles to be entered, the origin, value and purposes for which required, together with an undertaking not to apply them to any other use.

If the importation takes place through the ports of Panama or Colon, the application must be made to the Secretary of Finance; if through Bocas del Toro, it must be addressed to the Governor of that province, who will submit his decision to the sanction of the Executive.

Previously to granting the exemption, the chief controller concerned shall, for the purposes of inspection, open the packages or cases containing the goods sought to be exempted.

EXPORT DUTIES.

Precious materials, 2 % on the value as shown in the certificate of smelting and assay.

Gold jewellery, 1 % on the insured value.

Crude ores, 1 *balboa* per ton.

Bananas, 1 *centesimo* of *balboa* per bunch.

Cocoanuts, per 1,000 or fraction of 1,000, fifty *centesimos* of *balboa*.

FORMALITIES TO BE COMPLETED IN PORTS OF ORIGIN.

1.—Every purser or supercargo of a vessel in loading in a foreign port bound for national ports, shall produce to the Consular Officer of the Republic in that port, or person acting for him, a signed manifest in triplicate, clearly giving in the following order, the information below mentioned:

a The kind, flag, name and tonnage of vessel.

b The port of origin and the national port or ports of destination of the ship.

§ If the vessel is bound for several national ports he will present for each port a special manifest, signed in triplicate and complying with the same conditions.

c Name of the shipper, and of the person forwarding any portion of the cargo, and name of consignee.

d The marks and numbers of each package and the gross weight of the entire cargo.

§ No penalty shall be incurred if the following goods are not numbered: Live animals, roofing tiles, bricks, paving tiles and rough stones, timber, whetstones, lime in barrels or sacks, sea salt, lead in plates or ingots, iron in crude form or in plates, rods, hoop iron, heavy chains, large and small bars, iron stamp-hammers for mines, empty demijohns, and large boilers of copper or iron.

e The number of packages making up each cargo, and the total number of packages intended for each port.

2.—Any person wishing to send goods to national ports, open to trade, must present to the Consular Officer in the port of shipment, or person acting for him, an invoice in triplicate containing the following particulars:

The name of shipper, place of origin, name of consignee, port of destination and name of the vessel.

Marks, numbers, description, contents and weight of each package.

When packages are of the same kind it will be sufficient to specify the total weight instead of weight of each.

As to the designation of the contents, it will be sufficient to state the name, quantity and material of which the goods are respectively composed.

The total value of the invoice without details in reference to each package.

3.—In the documents referred to in paragraphs 1 and 2, no packages intended for different ports are allowed to be declared.

If, therefore, an exporter infringes this disposition, the Consular Officer shall fix as place of destination of the said package the first port indicated.

4.—The Consular Officer will enter the manifests in a special register kept for that purpose; he will compare the said register with the invoices submitted to him and after checking so far as possible the truth and correctness of said documents, he will certify the same under his hand at foot of each manifest and invoice; he will initial the different pages and deliver a copy to each person concerned, for production to the proper Custom-house. (*There being no Customs in Panama, the invoices shall be presented to the qualified official of the Finance Department who is, in Panama, the General Treasurer of the Republic, and in the Ports of Colon and Bocas del Toro, the Provincial Administrator of Finance.*)

5.—The Consular Officer shall forward under closed and sealed cover, and by the same ship to the Customs (*financial office*) of the first national port for which the vessel is bound one copy of the manifest, and to the respective Customs (*financial offices*) one copy of each invoice together with all advice and information which he deems fit to add in order to prevent fraud.

The other copy of the manifest and of the invoices shall be transmitted to the Minister of Finance by the first mail.

The postage expenses shall be borne by the Treasury.

Note to exporters:—Policies of insurance on goods shipped to Panama should be legalised by a Panamanian consul, or, in the event of the goods not being insured, of making a sworn declaration to that effect before the consul. No fee is chargeable in either case, but in the absence of such legalisation or declaration, a fine of £1 is imposed on the consignee before he is allowed to take delivery.

CONSULAR FEES.

1.—For the purposes of certification, Consular invoices are divided into four classes, namely:

a Invoices which merely specify articles of iron, steel, copper, zinc or wood, intended for the machinery of industrial undertakings, for railways, steamers, electric lighting, telegraphs, telephones, printing, glass, earthenware and stearic candle works, weaving mills, or such factories as are officially considered as of public utility.

b Invoices the value of which does not exceed one hundred *balboas* (100.00).

c Invoices value of which exceeds one hundred *balboas* (100.00) but does not exceed two hundred and fifty *balboas* (250.00), and

d Invoices the value of which exceeds two hundred and fifty *balboas* (250.00).

2.—Consular fees chargeable on invoices shall be as below:

Invoices of first Class	B 1.50
Invoices of second Class	B 3.00
Invoices of third Class	B 4.00
Invoices of fourth Class for every 1,000 *balboas* or fraction thereof	B 5.00

Provided always that when the invoices specify articles with precious stones or made of gold, platinum or silver, the following surtaxes shall apply:

For articles with precious stones	40%
For articles of gold	10%
For articles of platinum or silver	3%

§ Consular Officers shall only certify invoices in which are noted packages bearing the same mark, belonging to the same consignor and intended for the same person or Company and to a single locality.

3.—Consular fees on manifests shall be payable at the Consulates at the rate of two *balboas* fifty *centesimos* (2.50) for the first hundred packages, and of fifty *centesimos* for every additional hundred packages or fraction thereof.

4.—Consuls General, Consuls and Vice-Consuls are authorised to levy against receipt, for out-door attendances, the following fees and charges:

For inspection of a national vessel, whether in person or otherwise	B 2 50
For attendance out of office in the case of heavy damage or shipwreck, exclusive of travelling expenses, per diem	B 2 00
Fee for the registration of any document and for delivering the first copy to the parties	B 1 50
For subsequent copies	B 0 75
For certifying up to three copies of the manifest of a ship, according to the Customs instructions	B 2 50
For certifying an equal number of commercial invoices	B 1 00
For protesting and making a declaration on private documents	B 1 50
For issuing a passport	B 1 00
For legalising other documents under signature and Consular seal	B 1 00
For attending a survey or auction sale	½ %

Note.—There shall only be levied 60% of the Consular fees established in the tariff in force for the clearance of ships and the issue of documents relating to imports into ports of the Republic. (Law No. 8 of Jan. 26, 1907.)

With reference to trade in war arms and material, the present Circular notifies that the same is strictly prohibited in the territory of the Republic. Accordingly no invoice shall be certified when specifying the following articles deemed to be material of war, save only in case they are consigned to the Government of the Republic namely: Cannon, machine-guns, rifles, carbines and arms of precision, swords, sabres, cavalry spears, and other arms of war not being specially and necessarily suitable for sporting purposes; cartridges, shoulder belts and supplies of all kinds for the army and in general every implement, apparatus or article which, not being naturally fit for personal defence, might by its nature or application be used in war, or in the armament or equipment of troops.

LAW NO. 88, OF JULY 5, 1904.

ART. 56.—Consular fees are to be leviable in accordance with the Tariff established by Law No. 22, of the 18th April, 1904, with the following modifications.

ART. 57.—Consuls-General, Consuls and Vice-Consuls shall levy on behalf of the Treasury and enter in their registers of receipts, the following fees, payable down in cash by the persons applying to them.

1 For the certification of the four copies of each invoice presented, 1½ per cent. on its total value, in the same money as that in which the invoice is made out.

§ Consuls may only certify to invoices in which are specified packages with one and the same mark, consigned to a single person or company, sent by a single shipper or forwarder, and consigned to a single place.

2 For the certification of the four copies of the ship's manifest B5 for the first hundred packages and B1 for every additional hundred packages or fraction thereof.

3 For attesting bills of health issued by authorities of the port of clearance B1.50.

§ In no case may Consuls certify invoices, manifests or other ship's papers after departure of the ship from the port.

ART. 58.—The fee for ships' manifests covering only articles of iron, steel, copper, zinc, wood, tiles and similar articles will be only B5, whatever be the quantity of the consignment.

DECREE NO. 33, OF JULY 3, 1907, ESTABLISHING VARIOUS FISCAL PROVISIONS.

("*Gaceta oficial*," of July 5, 1907.)

ART. 1—All persons desiring to export merchandise to any port of the Republic shall present to the consular agent, or the person acting in his stead, in the place where the shipment is to be made, an invoice in quadruplicate wherein shall be stated:

The name of the exporter, place of origin, the name of the person to whom the merchandise is sent, the name of the port to which it is sent, and the name of the vessel; the marks on the parcels, their respective numbers, a description of the merchandise, with the original prices, the total weight in kilograms, the number of bottles or half bottles contained in each case or barrel, if the merchandise consist of liquid substances, and the equivalent in liters.

It is hereby prohibited to enter in the same invoice parcels with different destinations, or for different owners or consignees, even though the point of destination were the same.

Consular invoices made out without the requisites herein prescribed shall be subject to a fine equal to 5 per cent of the total value of the invoice.

ART. 2.—Import duties shall be collected as heretofore, in accordance with the laws in force; provided, however, that from the publication of the present decree no allowance or reduction shall be made for damages, breakages, leakages, or other injuries, whatever their nature, and provided further, that no attention shall be given to claims wherein the refund of duties paid is sought.

ART. 3 — .. ..

ART. 4.—The collection of duties upon tobacco, cigars, and cigarettes shall be put into effect upon the goods as they are sold; that is to say, with the boxes or packages containing them, and excluding from the impost the larger boxes or packings which contain the former smaller one.

MEXICO

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MONEY, WEIGHTS AND MEASURES.—The monetary unit is the silver *peso*=100 *centavos*=2s. 1d.

For weights and measures the metrical system has been adopted.

The explanatory notes to the different items in the Tariff will be found at the end thereof. The letters n.s.m. mean "not specially mentioned."

Note.—The Revenue Law of July 1, 1912, enacts that a Surtax of 5 % shall be levied on all goods entering the country from abroad on and after September 1, 1912, and an additional Surtax of 20 % from January 1, 1913.

IMPORT TARIFF.

(In force September 1, 1905.)

ANIMAL PRODUCTS.

I.—LIVE ANIMALS.

Nos.	Goods.	Duties P.C.
1	Live animals, not specified	Free.
2	Geldings ..... each	45 00
3	Swine and sucking pigs (when in crates the weight of the latter shall be taken into consideration) ..... 100 kil.	2 00

II.—ANIMAL PRODUCTS.

Comestibles.

4	Fresh meat of all kinds ..... kil. net	0 10
5	Meat, fish, and shellfish, dried, salted, smoked, or salt-pressed (Note 1) ..... kil. legal	0 15
6	Fish and shellfish, fresh (even though preserved on ice) kil. gross	0 03

For industrial purposes.

7	Animals prepared for collections of natural history	Free.
8	Whalebones, raw, and quills without feathers (Note 2).....	,,
9	Flock wool (Note 3) ..... 100 kil. gross	2 00
10	Tortoise shells (Note 4)	Free.
11	Horsehair, bristles, and cowhair (Note 5) ..... kil. gross	0 04
12	Horn, unwrought (Note 6)	Free.
13	Spermaceti in cakes (Note 7)..... kil. legal	0 15
14	Animal fats n. s. m. (Note 8) ..... kil. gross	0 08
15	Bone, unwrought and grated or powdered (Note 9)	Free.
16	Wool, raw, unscoured and artificial wool (Note 10) kil. gross	0 07
17	,, raw or scoured (Note 10)..... ,,	0 11
18	,, carded (Note 11)..... kil. net	0 14
19	Ivory, unwrought, grated or powdered (Note 12)	Free.
20	Mother-of-pearl, unwrought, and sawdust and waste of the same (Note 13).....	Free.
21	Hair, human (Note 14)..... kil. net	10 00
22	Goat and camel hair (Note 15) ..... kil. gross	0 12
23	Beaver fur ..... kil. legal	3 00
24	Hair of the vicuna, rabbit, hare, muskrat, and the like (Note 16) ..... kil. legal	2 00
25	Pearls, unset ..... kil. net	100 00
26	Beaver skins, with hair, untanned (Note 17) ..... kil. gross	0 30
27	Skins of vicuna, rabbit, hare, muskrat, and the like, with hair, untanned (Note 17)..... kil. gross	0 22
28	Hides, untanned, n. s. m. (Note 17)..... 100 kil. gross	3 50
29	Feathers, ornamental (Note 18) ..... kil. legal	3 50
30	,, and down, n. s. m..... ,,	0 90

For medicinal purposes.

31	Musk (Note 19) ..... kil. legal	6 50
32	Cantharides ..... ,,	0 60
33	Castoreum (Note 20)..... ,,	2 25

III.—ANIMAL PRODUCTS.

Comestibles.

34	Animal foods, preserved (Note 21) ..... kil. legal	0 18
35	Eggs, fresh.....	Free.
36	Milk, fresh.....	,,
37	Lard (Note 22) ..... kil. gross	0 12
38	Butter ..... kil. legal	0 25
39	Honey ..... kil. gross	0 06
40	Cheese of all kinds ..... kil. legal	0 15

ANIMAL PRODUCTS—continued.

Nos.	Goods.	Duties. P. C.
	For industrial purposes.	
41	Oils, animal, n. s. m., in glass vessels (Note 23) ....kil. legal	0 14
42	,, ,, n. s. m., in cans or wooden vessels (Note 23) kil. gross	0 12
43	,, ,, n. s. m., in tank cars and tank vessels (Note 23) kil. net	0 15
44	Albumen, from eggs or blood (Note 24) .....kil. legal	0 05
45	Animal charcoal (Note 34)	Free.
46	Animal wax .....kil. net	0 55
47	Glue, Cologne (Note 25) .....kil. gross	0 05
48	Coral, unwrought or powdered (Note 26)	Free.
49	Sponges, fine (Note 27) .....kil. legal	2 50
50	,, common (Note 28) ..... ,,	0 50
51	Stearin in cakes (Note 29) .....kil. gross	0 11
52	Glycerin (Note 30)	Free.
53	Gelatin ("grenetina") and ichthyocoll (Note 31) ..kil. legal	0 12
54	Guano (Note 32)	Free.
55	Silk, raw, of all kinds (Note 33) .....kil. net	1 10
	For medical purposes.	
56	Cod-liver oil in glass vessels (Note 35).....kil. legal	0 14
57	,, ,, in cans or in wooden vessels (Note 35) kil. gross	0 12
58	Bacteriological cultures, vaccine, and serum for hypodermic injections	Free.

IV.—INDUSTRIAL PRODUCTS AND MANUFACTURES.

Nos.	Goods.	Duties. P. C.
	Articles of fur and leather.	
59	Articles of leather n. s. m. (Note 36) .....kil. legal	2 00
60	Leather belting for machinery (Note 37) .....kil. gross	0 55
61	Cowhair belting for machinery ..... ,,	0 11
62	Calfskins, patent leather, kid, chamois, and other common prepared skins, n. s. m. (Note 38).....kil. legal	1 60
63	Leather gloves, plain or embroidered, without lining ,,	6 00
64	,, ,, plain or embroidered, lined ..... ,,	3 00
65	,, ,, lined or unlined, with strengthened wrists (Note 39) .....kil. legal	1 50
66	Manufactures of tanned skins containing fine furs (Note 40) kil. legal	4 50
67	Tanned skins containing fine fur (Note 40) ..... ,,	2 25
68	Sole leather (Note 38) ..... ,,	1 00
	Footwear of all kinds.	
69	Babooshes, pattens and slippers of leather or other material, not combined with silk, even though ornamented or embroidered with silk or metal of inferior quality, up to 12 centimetres in length (Note 41).....pair	0 30
70	Babooshes, pattens and slippers of leather or other material, not combined with silk, even though ornamented or embroidered with silk or metal of inferior quality, from 12 to 20 centimetres in length (Note 41) .....pair	0 40
71	Babooshes, pattens and slippers of leather or other material, not combined with silk, even though ornamented or embroidered with silk or metal of inferior quality, of more than 20 centimetres in length (Note 41) .....pair	0 60
72	Leather boots, for men (Note 41) ..... ,,	3 00
73	High and low shoes up to 12 centimetres in length, of leather or cloth of all kinds and materials, provided they are not combined with fine metal (Note 41) .....pair	0 70
74	High and low shoes, over 12 and up to 20 centimetres in length, of leather or cloth of all kinds or materials, provided they are not combined with fine metal (Note 41) pair	1 15
75	High and low shoes, over 20 centimetres in length, of leather or cloth of all kinds of materials, provided they are not combined with fine metal (Note 41) .....pair	1 75
	Miscellaneous articles.	
76	Fans with mounting or ribs of horn or bone.....kil. legal	1 40
77	,, of tortoise shell, or ivory, not combined with fine metal each	3 00
78	,, of tortoise shell, or ivory, with gold, silver, platinum ornaments or attachments .....each	6 00
79	Manufactures of whalebone, horn, or bone, n. s. m. kil. legal	0 45
80	,, of tortoise shell coral, ivory, or mother-of-pearl, n. s. m. (Note 42) .....kil. legal	2 00
81	Articles or manufactures of human hair .....kil. net	15 00
82	Wax candles or tapers .....kil. gross	0 70
83	Candles or tapers of spermaceti, stearin, and of pressed or unpressed tallow.....kil. gross	0 20

VEGETABLE MATERIALS.

I.—TEXTILE FIBRES.

Nos.	Goods.	Duties. P. C.
84	Cotton, raw, unginned .....100 kil. gross	3 30
85	,, ginned (Note 43) ..... ,,	7 70
86	,, carded (Note 44) .....kil. legal	0 22
87	,, waste (Note 45) .....100 kil. gross	2 20
88	Hemp, flax, ramie, and other vegetable fibres n. s. m., raw or hackled .....100 kil. gross	2 20
89	Artificial silk or "artisela," raw, of all kinds.....kil. net	0 55
90	Jute, abaca or manila hemp, pita, ixtle, sisal hemp, and New Zealand fibre (Phormium tenax), raw or combed 100 kil. gross	0 55

II.—FRUITS AND CEREALS.

Nos.	Goods.	Duties. P. C.
	Comestibles.	
91	Caraway seed and green aniseed, almonds, sweet or bitter, shelled; cocoa of all kinds and pepper (Note 46) ..kil. net	0 30
92	Almonds, sweet or bitter, in the shell ..... ,,	0 15
93	Rice .....kil. gross	0 08
94	Oats in the grain, and crushed barley.....100 kil. gross	1 50
95	Coffee in the bean, with or without film .....kil. net	0 10
96	Cinnamon of all kinds, including cassia and vanilla.. ,,	1 10
96A	Barley prepared for the manufacture of beer(malt) kil. gross	0 05
97	Cloves .....kil. net	0 70
98	Fruits, dried, n. s. m. (Note 47).....kil. gross	0 10
99	,, in brine ..... ,,	0 07
100	,, in their juice, in syrup, and in spirits .....kil. legal	0 80
101	Fruits, garden products, vegetables, and tubers, fresh, n. s. m. (Note 48) .....kil. gross	0 03
102	,, garden products, vegetables, and tubers, preserved, n. s. m. (Note 49) .....kil. legal	0 18
103	Malze .....100 kil. gross	0 80
103*b*	Crushed raisins (*pasa molida*), for the manufacture of wine kil. gross	0 05
104	Alimentary seeds and grains, n. s. m. (1) ..... ,,	0 03
	For medical purposes.	
105	Medicinal seeds and berries (Note 50).....kil. legal	0 10
106	,, seeds and berries, ground, grated, or in pulp ,,	0 20
	For industrial purposes.	
107	Oleaginous seeds and fruits, n. s. m. .....kil. gross	0 01
	Live plants and seeds.	
108	Live plants, moss, natural flowers, seeds for horticultural purposes, and seeds for agricultural purposes, of all kinds, when the latter are imported with the previous consent of the Treasury Department.....	Free.

III.—MISCELLANEOUS VEGETABLE MATERIALS.

Nos.	Goods.	Duties. P. C.
109	Safran .....kil. net	2 20
110	Cane for furniture .....kil. legal	0 10
111	Cork, rough, in sheet, or ground (Note 51)	Free.
112	,, cut in cubes, for the manufacture of stoppers (Note 51) kil. gross	0 17
113	,, in sheets and stoppers .....kil. legal	0 55
114	Vegetable hair, straw of Guinea corn or millet (Note 52) kil. gross	0 02
115	Firewood, wood shavings and fodder (Note 53)	Free.
116	Hops	,,
117	Medicinal roots, barks, flowers, herbs, and leaves (Note 54) kil. legal	0 10
118	,, ,, ground, grated, or in pulp ..... ,,	0 20
119	Virginia leaf tobacco .....kil. net	0 55
120	Leaf tobacco, filler, n. s. m. (Note 55) ..... ,,	0 80
121	,, ,, wrapper, n. s. m. (Note 55) ..... ,,	2 50
122	Tea ..... ,,	0 55

IV.—SUNDRY VEGETABLE PRODUCTS.

Nos.	Goods.	Duties. P. C.
	Comestibles.	
123	Olive oil in jars or cans .....kil. net	0 17
124	,, in glass vessels ..... ,,	0 22
125	Sugar, common, rock candy, and refined sugar of all kinds .....100 kil. gross	5 00
126	Coffee, roasted in the bean or ground, n. s. m.....kil. legal	0 05
127	Preserves, sweetmeats, and chocolate (Note 56).... ,,	0 80
128	Potato meal.....kil. gross	0 03
129	Biscuits of all kinds (Note 58) ..... ,,	0 16
130	Flour of wheat and other cereals, and meal n. s. m. (Note 57) .....kil. legal	0 10
131	Molasses of sugar cane or glucose, and sugared preparations for dyeing wines, liquors, &c. (Note 59).....100 kil. gross	2 50
132	Alimentary pastes of flour (Note 57).....kil. gross	0 12
	Medicinal purposes.	
133	Fixed oils for medicinal use, n. s. m. (Note 60) ....kil. legal	0 22
134	Gums, resins, and natural balsams, n. s. m. (Note 61) ,,	0 12
135	Opium and its extracts (Note 62) ..... ,,	3 50
	Industrial products.	
136	Oil of cocoanut, linseed, maize, and cottonseed, in tank vessels or tank cars (Note 60) .....100 kil. net	5 50
137	Oil of cocoanut, linseed, corn, and cottonseed, in drums or cans (Note 60) .....kil. gross	0 05
138	Oils, fixed, for industrial uses, n. s. m. (Note 60) ..kil. legal	0 22
139	,, essential, n. s. m. (Note 63) ..... ,,	2 20
140	Oil of turpentine, and turpentine (Note 64) ..... ,,	0 10
141	Vegetable tar, and common rosin or colophony ....kil. gross	0 05
142	Charcoal (Note 65)	Free.
143	Vegetable wax (Note 66).....kil. net	0 25
144	Gum arabic, copal, damar, pounce or sandarac, lac, Senegal, and tragacanth (Note 61) .....kil. legal	0 12
145	Tannin (Note 67)..... ,,	0 10

V.—WOOD.

Nos.	Goods.	Duties. P. C.
146	Wood, ordinary, for building purposes, worked into blocks, beams, planks, and ordinary boards (Note 68).....	Free.
147	Wood, common, for building purposes, wrought into dovetailed boards (Note 69) .....100 kil. gross	0 10
148	Wood, fine, sawn into blocks, beams, planks, and boards (Note 70) .....100 kil. gross	2 20
149	Woods and barks for dyeing and tanning, even though they be pulverized.....kil. gross	0 05
150	Wood, fitted for carriage bodies (Note 71) ....100 kil. gross	2 20
151	,, common, sawn into sheets or veneer.... ,,	1 10

VI.—MANUFACTURES OF VEGETABLE MATERIALS.

Nos.	Goods.	Duties. P. C.
	Wood.	
152	Articles of common wood, roughly wrought, n. s. m. (Note 72).....kil. gross	0 06
153	Articles of common wood, when the weight of each exceeds 1 kilo. n. s. m. (Note 72) .....kil. legal	0 15
154	Articles of fine or common wood, veneered with fine wood, when the weight of each exceeds 1 kilo. n. s. m. (Note 72) kil. legal	0 35
155	Articles of all kinds of wood, gilded or inlaid or with ornaments of any material except fine metal, n. s. m. (Note 72) kil. legal	0 70
156	Articles of all kinds of woods when the weight of each does not exceed one kilo. n. s. m. (Note 72) .....kil. legal	0 45
157	Barrels, casks, and kegs, of wood, fitted together or not, of more than 15 litres capacity	Free.
158	Cases of common wood for packing purposes, fitted together or not.....	,,

(1) In virtue of the Decree dated August 26, 1905, foreign wheat imported from the 1st January, 1906, shall be dutiable at the rate of 3 centavos per kilogramme gross weight.

Nos.	Goods.	Duties P. C.
	Furniture.	
159	Furniture, of common wood, without cushions, inlays, or ornaments of metal or cloth combined with silk (Note 73) kil. legal	0 20
160	Furniture, of common wood, with cushions and without inlays or ornaments of metal or cloth combined with silk (Note 73) ....kil. legal	0 30
161	Furniture, of fine or common wood, veneered with fine wood, without ornaments of metal, inlays, cushions, nor cloth combined with silk (Note 73) ....kil. legal	0 35
162	Furniture, of fine or common wood, veneered with fine wood, with cushions and without inlays, ornaments of metal, nor cloth combined with silk (Note 73)....kil. legal	0 45
163	Furniture, of wood of all kinds, gilded or with inlays or ornaments other than fine metal, or with cloth combined with silk (Note 73)....kil. legal	0 70
	Articles of divers vegetable materials.	
164	Sandals of cloth, with soles of esparto or hemp, up to 20 centimetres in length ....pair	0 16
165	Sandals of cloth, with soles of esparto or hemp, of more than 20 centimetres in length ....pair	0 25
166	Articles of straw, cane, or rushes, n. s. m. ....kil. legal	0 45
167	,, of amber, n. s. m. .... ,,	2 00
168	Cordage of cotton, aloe, hemp, and other similar fibres, when measuring 3 centimetres or more in diameter....kil. gross	0 09
169	Sacks made of the tissues of jute, abaca, pita, ixtle, henequen, New Zealand fibre or hemp, enumerated in No. 382 (Note 134) ....kil. gross	0 22
169*a*	Sacks made of the tissues specified in No. 382*a* (Note 134) kil. gross	0 18
169*b*	Sacks made of the tissues specified in No. 382*b* (Note 134) kil. gross	0 13
169*c*	Sacks made of the tissues specified in No 382*c* (Note 134), dutiable at the rates of Nos. 169, 169*a* and 169*b*, according to the weight of the tissue, plus a surtax of 20 %.	
170	Straw wrappers for bottles ....kil. gross	0 03
171	Brooms and brushes of heather or millet....kil. legal	0 22
172	Mats of esparto or palm ....sq. metre	0 30
173	Ropes and cordage up to 1 centimetre in diameter (Note 74) kil. legal	0 14
174	,, ,, of more than 1 and less than 3 centimetres in diameter (Note 74)....kil. gross	0 09
175	Cotton wicks for lamps....kil. legal	0 33
176	Tobacco, in cakes, for chewing .... ,,	1 70
177	,, sifted or cut in threads, for cigarettes.... ,,	1 70
178	,, in powder or snuff .... ,,	3 30
179	† Cigarettes of tobacco .... ,,	2 20
180	† Cigars ....kil. net	7 70
180*a*	Plaits of straw for the manufacture of hats....kil. legal	0 20
	MINERALS.	
	I.—METALS.	
	GOLD, SILVER, AND PLATINUM.	
	Ores and metals.	
181	Gold, silver, and platinum ores, or in ingots or dust (Note 75)	Free.
	Manufactured articles.	
182	Wire, purl, and other wire-drawn articles of silver, gilded or not (Note 75) ....kil. net	11 00
183	Jewelry, and all kinds of articles of gold or platinum, or of both metals, combined with pearls or precious stones kil. net	100 00
184	Jewelry, and all kinds of articles of gold or platinum, or of both metals, without pearls or precious stones..kil. net	55 00
185	Jewelry, and all kinds of articles of silver or of silver and gold, combined with pearls or precious stones ....kil. net	60 00
186	Jewelry, and all kinds of articles of silver or silver and gold without pearls or precious stones....kil. net	12 00
187	Crucibles of platinum	Free.
188	Diamonds, emeralds, rubies, sapphires, and other precious stones, without settings, or mounted on any material except precious metal....kil. net	100 00
189	Galloons and tissues of silver up to 15 centimeters in width (Note 77)....kil. net	15 00
190	Galloons and tissues of gilded silver up to 15 centimetres in width (Note 77) ....kil. net	18 00
191	Current coin, of gold or silver, of any nation	Free.
192	Mexican silver coin, in pieces of 1 peso, when imported in amounts exceeding 5 pesos ....kil. gross	15 00
193	Gold beaten into leaves, for gilding ....kil. legal	18 00
194	Silver beaten into leaves, for silvering .... ,,	2 50
	COPPER AND ITS ALLOYS.	
	Ores and metals.	
195	Bronze, brass, and white metal, in pigs or granulated, kil. gross	0 05
196	Copper in pigs or granulated, copper ores in natural state, and copper matte....	Free.
197	Copper, brass, bronze, and white metal, in bars (Note 78) kil. gross	0 13
198	,, ,, ,, ,, ,, ,, in plates, sheets, or tubes (Note 79)....kil. gross	0 17
	Manufactured articles.	
199	Wire of copper, brass, bronze, or white metal, covered with any material (Note 80) ....kil. gross	0 10
200	Wire of copper, brass, bronze, or white metal, not covered with any material, up to 2 millimetres in diameter, kil. gross	0 10
201	Wire or copper, brass, bronze, or white metal, not covered with any material, of more than 2 millimetres in diameter....kil. gross	0 06
202	Wire, spangles, thread, and tinsel of common metal, gilded or silvered ....kil. legal	1 10
203	Articles of copper, brass, bronze, or white metal, n. s. m. kil. legal	0 50
204	Articles of copper, brass, bronze, and white metal n. s. m. when the weight of each article exceeds 10 kilo..kil. legal	0 22
205	Articles of copper, brass, bronze, or of any other common metal, gilded, or silvered, when the weight of each article does not exceed 10 kilos ....kil. legal	1 80
206	Articles of copper, brass, bronze, or any other common metal, gilded or silvered, when the weight of each article exceeds 10 kilos....kil. legal	0 50
207	Cable, without copper, brass, bronze, or white-metal core, covered with any material, and cable uncovered, cylindrical or flat, of same metals and of different diameters ....kil. gross	0 05
208	Cables provided with cores and covered with any insulating substance (Note 81)...	Free.
209	Purl, tinsel, and other wire drawn products, n.s.m. of common metal, not gilded or silvered ....kil. legal	1 00
210	Purl, tinsel, and other wire drawn products, n.s.m. of common metal, gilded or silvered....kil. legal	2 20
211	Galloons and gauze of common metal, not gilded or silvered, up to 15 centimetres in width (Note 82)....kil. legal	3 00
212	Galloons and gauze of common metal, gilded or silvered, up to 15 centimetres in width (Note 82) ....kil. legal	4 00
213	Jewelry or jewels of any common metal, not gilded or silvered (Note 83) ....kil. legal	0 80
214	Jewelry or jewels of any common metal, gilded or silvered (Note 83) ....kil. legal	2 00
215	Tinsel and enamel in leaves or cut (Note 84)..... ,,	1 10
216	Bronzing powder (Note 85).... ,,	0 60
	TIN, LEAD, AND ZINC.	
	Ores and metals.	
217	Tin in bars and granulated ....kil. legal	0 10
218	Ingots of alloys, of lead and antimony, for casting printing type (Note 86)....	Free
219	Tin, lead, or zinc ores....	,,
220	Lead in bars, pigs, or ingots....kil. gross	0 01
221	Zinc in ingots, filings, grains, and wire	Free.
	Manufactured articles.	
222	Articles of tin, zinc, and of zinc, lead, and tin alloys, n.s.m. (Note 87)....kil. legal	0 30
223	Articles of lead, n.s.m. .... ,,	0 10
224	Lead in sheets, in tubes or piping, and lead used by glaziers kil. gross	0 06
225	Zinc in sheets of 1 metre in width by 2.25 in length and 1 millimetre in thickness, when imported in such conditions that it can only be used for treating ores	Free.
226	Zinc in sheets, n.s.m. ....kil. gross	0 08
	IRON AND STEEL.	
	Ores.	
227	Iron ores	Free.
	Construction and mining materials.	
228	Steel in bars, round, square, flat ("platina"), channel, in an octagonal or hexagonal section, or cruciform ....kil. gross	0 06
228A	Steel, in bars of any shape, or section, furnished with patterns, stripes, teeth, or stamped with a symmetrical design over the whole or part of the surface.....kil. gross	0 07
229	Iron or steel wire of more than 1 millimetre in diameter (Note 88) ....100 kil. gross	5 50
230	Iron or steel wire 1 millimetre in diameter or less (Note 88) ....kil. gross	0 09
231	Iron wire for fences, and hoops of iron with their rivets, for packing purposes (Note 89) ....100 kil. gross	2 50
232	Plows and loose parts or pieces thereof, spades, sickles, and other agricultural and grading tools (Note 90). 100 kil. gross	1 65
233	Iron barrels, empty .... ,,	3 30
234	,, or steel wire cables .... ,,	1 10
235	,, piping up to 15 centimetres interior diameter, even though tinned....100 kil. gross	2 50
236	Iron tubing of more than 15 centimetres interior diameter, even though tinned ....kil. gross	0 01
237	Iron piping coated with bronze, brass, copper, or white metal ....kil gross	0 06
238	Iron manganese, containing 25 % or more of manganese (Note 91)....100 kil. gross	1 50
239	Iron in ingots of first fusion or in filings or scrap (Note 92) kil. gross	0 02
240	Iron, roughly wrought ("tocho"), in ingots, and steel in ingots (Note 92)....100 kil. gross	2 50
241	Iron, round, square, flat ("platina"), channel, angle, and T shaped (Note 93) ....kil. gross	0 06
241A	Iron, in bars of any shape, or section, furnished with patterns, stripes, teeth, or stamped with a symmetrical design over the whole or part of the surface ....kil. gross	0 07
242	Hoop iron (Note 93) .... ,,	0 08
243	Iron or steel in smooth sheets, n.s.m., also corrugated and in tiles for roofs, even when painted or galvanized 100 kil. gross	6 60
244	Tin plate in sheets up to 55 centimetres in length by 40 in width, neither painted nor stamped....100 kil. gross	1 10
245	Tin plate in sheets, n.s.m., stamped, painted, or varnished kil. gross	0 08
246	Steel springs for cars and carriages .... ,,	0 11
247	Posts, and iron or steel cross bars for overhead electrical conductors ....kil. gross	0 03
248	Rails of iron or steel for railroads, and points, disks, sleepers, and frogs ....100 kil. gross	2 50
249	Screws, plates, unions, and nails of iron or steel for fixing rails ....kil. gross	0 03

† Under the Law of Dec. 10, 1892, and regulations made thereunder, Decree of May 20, 1904, and other provisions on the subject establishing stamp duties on cigarettes and cigars, the Law of July 1, 1912, enacts that the adhesive stamps will be sold at the following prices:

		P. C.
Stamps for foreign cigarettes imported 100		1 70
Stamps for national cigars:		
For boxes or packets not exceeding 5 cigars	,,	3 00
Exceeding 5 up to 10 cigars....	,,	6 00
Exceeding 10 up to 25 cigars....	,,	15 00

Stamps intended for foreign imported cigars of all kinds shall have double the value of the rates respectively fixed in the foregoing paragraph for national cigars.

MINERALS—continued.

Nos.	Goods.	Duties. P. C.
250	Beams and joists of iron or steel, when not specially perforated or cut (Note 94) .....100 kil. gross	3 50
251	Beams, joists, and columns of iron or steel, when specially perforated or cut; frames, brackets, base plates for columns, butt or junction plates, tensors or braces, with or without nuts, and other parts, n.s.m. of iron or steel for building purposes (Note 94) .....kil. gross	0 05
	Articles of iron or steel.	
252	Iron or steel wire, covered with cotton, linen, wool, silk or paper.....kil. legal	0 14
253	†Articles. n.s.m. of iron or steel, tin plate, of tinned iron, nickelled, covered with copper or brass, painted or galvanized with zinc, wholly or in part, when the weight of each article exceeds 10 kilos.....kil. legal	0 12
254	Articles, n.s.m. of iron or steel, of tin plate, of tinned iron, nickelled, covered with copper or brass, painted or galvanized with zinc, wholly or in part, when the weight of each article does not exceed 10 kilos.....kil. legal	0 22
255	Articles of iron, enamelled, n.s.m. ..... ,,	0 30
256	Chains of iron, when the links thereof are not smaller in diameter than No. 5 Birmingham gauge (Note 95) kil.legal	0 11
257	Nails, tacks, screws, bolts, nuts and rivets of iron or steel. n.s.m. (Note 96) .....kil. legal	0 12
258	Stoves of iron for cooking or heating purposes, n.s.m. kil. gross	0 08
259	Rods of iron or steel, covered (Note 97).....kil. legal	0 22
	Other metals.	
260	Aluminium, in powder or bars .....kil. legal	0 60
261	Antimony, arsenic, cadmium, magnesium and nickel ,,	0 30
262	Mercury.....	Free.
263	All other metals, n.s.m. .....kil. legal	1 00
	II.—STONES AND EARTHS.	
264	Asbestos in filaments or powder, emery in powder or lumps, marble and alabaster, rough or in powder, pumice stone and lava, unwrought, gypsum and stucco (Note 98) kil. gross	0 01
265	Clay and sand of all kinds, fire clay, rotten stone and tripoli (Note 99)	Free.
266	Jet, unwrought (Note 100).....kil. legal	0 25
267	Sulphur (Note 101)	Free.
268	Common and hydraulic lime, Roman or Portland cement, and carbonate of lime or Spanish white (Note 102) 100 kil. gross	0 70
269	Coal.....	Free.
270	Carbonates of magnesium, of barium, of strontium, and peroxide of manganese (Note 102) .....100 kil. gross	3 30
271	Spar (Note 103)..... .....kil. gross	0 10
272	Marble and alabaster, sawn in slabs, not polished.. ,,	0 05
273	Mineral stone of all kinds	Free.
274	Black, plumbago (Note 104).....kil. gross	0 06
275	Talc (Note 105).....kil. legal	0 04
	Mineral products.	
276	Mineral oil, not refined (Note 106).....100 kil. net	3 30
277	,, refined, benzine, mineral wax and paraffin (Note 107) .....kil. legal	0 09
278	Coal tar and asphalt (Note 108) .....kil. gross	0 04
278A	Benzol (Note 108).....	Free.
279	Coke	,,
280	Vaseline (Note 109)..... .....kil. gross	0 11
	Manufactured articles.	
281	Paving stones and slabs (Note 110).....	Free.
282	Articles of alabaster or marble, n.s.m. when the weight of each does not exceed 50 kilos. .....kil. gross	0 30
283	Articles of alabaster or marble, n.s.m. when the weight of each exceeds 50 kilos.....kil. gross	0 18
284	Articles of clay, cement and lava, n.s.m..... ,,	0 05
285	,, of gypsum or stucco, n.s.m. ..... ,,	0 15
286	,, of agate, jet and meerschaum, n.s.m. ....kil. legal	2 00
287	Ceramic tiles (Dutch tiles), with mouldings (Note 111) kil. gross	0 06
288	,, ,, (Dutch tiles), n.s.m. (Note 111) 1,000	8 00
289	Paraffin candles.....kil. gross	0 20
290	Chalk.....kil. legal	0 15
291	Bricks, slabs, tiles, angle roofing, ventilators and tubes of clay (Note 112) 1,000	2 75
292	Pencils of all kinds .....kil. legal	0 15
293	Sand or emery on paper or cloth ..... ,,	0 08
294	Slabs of cement or artificial stone, even though worked in colors .....kil. gross	0 01
295	Marble slabs for floors.....100 kil. gross	1 60
296	,, ,, for furniture, and slabs with polished edges or moulded .....kil. gross	0 15
297	Mosaics of artificial stone for flooring (Note 113) .. ,,	0 02
298	Millstones.....	Free.
299	Slates in slabs, polished on both surfaces .....kil. gross	0 17
300	,, for roofing ..... ,,	0 01
301	,, for schools, even though framed and with slate pencils kil. gross	0 10
	Crystals, glass, crockery and porcelain.	
302	Insulators of glass, crockery and porcelain .....kil. gross	0 01
303	Bottles of common glass, without stoppers of the same material, used generally for bottling wines, brandies, liquors and beers (Note 114) .....100 kil. gross	2 20
304	Bottles or flasks of common glass, without stoppers of the same material, for bottling special liquids, provided that some characteristic feature which renders the vessel unique be indelibly impressed in the body of the glass (Note 114) kil. gross	0 06
305	Demijohns ..... ,,	0 04
306	Mirrors with frames of brass, zinc, tin plate, white metal, wood or pasteboard, the mirror of which in its greatest visible length measures up to 75 centimetres ....kil. gross	0 22
307	Mirrors with frames of celluloid, gutta-percha, or covered with cloth not combined with silk, the mirror of which in its greatest visible length measures up to 75 centimetres kil. gross	0 30
308	Mirrors with frames of crystals or covered with leather or cloth combined with silk, and those ornamented with artificial flowers or feathers, the mirror of which in its greatest visible length measures up to 75 centimetres kil. gross	0 45
309	Mirrors with frames of any material except fine metal, the mirror of which in its greatest visible length measures more than 75 centimetres.....kil. gross	0 60
310	Mirrors without frames, up to 75 centimetres in their greatest length .....kil. gross	0 22
311	Mirrors without frames, the greatest length of which does not exceed 75 centimetres .....kil. gross	0 40
312	Bottles, jars and vessels of common earthenware, for packing industrial products.....kil. gross	0 01
313	Flasks of glass, covered with leather, cane, cloth, gutta-percha or common metal.....kil. legal	0 60
314	Eyeglasses of all kinds, with handles or frames other than fine metal.....kil. legal	1 00
315	Faïence and porcelain in articles n.s.m. .....kil. gross	0 24
316	Glass and crystal in wares n.s.m. (Note 115) ..... ,,	0 22
317	Glass or crystal in wares, cut or engraved, n.s.m. (Note 115) kil. gross	0 30
318	Glass and crystal in wares n.s.m. with gold, silver or colored ornaments (Note 115) .....kil. gross	0 40
319	Glass, crystal, crockery and porcelain, in articles n.s.m. with mountings or settings of common metal, not gilded or silvered.....kil. gross	0 45
320	Glass, crystal, crockery and porcelain, in articles n.s.m. with mountings or settings of common metal, gilded or silvered kil. gross	1 25
321	Glass and crystals in smooth sheets, n.s.m. (Note 116) ,,	0 07
322	Glass and crystal in smooth sheets, bevelled, engraved or ornamented, or with mountings of common metal for joining them to form windows (Note 116) .....kil. gross	0 20
323	Glass, flat, for flooring, of at least 1 centimetre in thickness (Note 116) .....kil. gross	0 04
324	Glasses or lenses and watch glasses (Note 117) ....kil. legal	1 00
	TEXTILES AND MANUFACTURES THEREOF.	
	I.—COTTON (Note 118).	
	Yarns.	
325	Cotton cord, not exceeding 10 millimetres in diameter (Note 119) .....kil. legal	1 32
326	Cotton cord, exceeding 10 millimetres in diameter.. ,,	0 18
327	,, yarn (Note 120)..... ,,	0 50
328	,, thread in spools or skeins . .....kil. net	1 40
328A	,, thread on reels .....1,000 metres	0 07
329	,, wicks (Note 121) .....kil. legal	0 22
	Textiles.	
330	Cotton lace and point lace of all kinds, and manufactures thereof.....kil. legal	6 00
331	Handkerchiefs, of cotton fabric, neither cut nor hemmed, shall pay duty corresponding to the material of which they are made.	
332	Handkerchiefs, of cotton fabric, cut or hemmed, shall pay duty corresponding to the material of which they are made, plus a surcharge of 25 per cent.	
333	Cotton tissues, bleached or unbleached, plain, not exceeding 130 centimetres in width and not containing more than 20 threads, warp and woof, in a square of 5 millimetres side (Note 122) .....sq. metre	0 08
333*a*	Cotton tissues, bleached or unbleached, plain, not exceeding 130 centimetres in width, and containing in warp and weft in a square of 5 millimetres side over 20 but not over 30 threads (Note 122) .....sq. metre	0 10
333*b*	Cotton tissues, bleached or unbleached, plain, not exceeding 130 centimetres in width and containing more than 30 threads in warp and weft in a square of 5 millimetres side (Note 122) .....sq. metre	0 12
334	Cotton tissues, bleached or unbleached, plain, exceeding 130 centimetres in width, and not containing more than 20 threads, warp and woof, in a square of 5 millimetres side (Note 122) .....sq. metre	0 09
334*a*	Cotton tissues, bleached or unbleached, plain, exceeding 130 centimetres in width and containing in warp and weft in a square of 5 millimetres side over 20 but not over 30 threads (Note 122) .....sq. metre	0 11
334*b*	Cotton tissues bleached or unbleached, plain, exceeding 130 centimetres in width and containing more than 30 threads of warp and weft in a square of 5 millimetres side (Note 122) .....sq. metre	0 14
335	Cotton tissues, coloured, printed, or dyed, plain, not exceeding 20 threads, warp and woof, in a square of 5 millimetres side (Note 122) .....sq. metre	0 11
335*a*	Cotton tissues, coloured, printed, or dyed, plain, containing in warp and weft in a square of 5 millimetres side, over 20 but not over 30 threads (Note 122) .....sq. metre	0 14
336	Cotton fabrics, coloured, printed or dyed, of smooth texture, exceeding 30 threads, warp and woof, in a square of 5 millimetres side (Note 122) .....sq. metre	0 17
337	Cotton fabrics, raw, bleached or coloured, not smooth ,,	0 20
338	Cotton fabrics of all kinds, embroidered with wool (Note 123) sq. metre	0 28
339	Cotton fabrics of all kinds, with admixture of metal of inferior quality in the form of drops, or with woven or embroidered designs or patterns (Note 124) .....kil. legal	2 20
340	Cotton fabrics of all kinds, with admixture of metal of fine quality in the form of drops or threads (Note 124) kil.legal	3 30
341	Cotton fabrics of all kinds, with admixture of fine metal, in woven or embroidered designs or patterns (Note 125) kil. legal	5 50
	Manufactured articles.	
342	Carpets and rugs of uncut cotton velvet or shag, with a basis of any vegetable fibre (Note 126).....sq. metre	0 28

† Aeroplanes imported complete are classed under No. 253. Should the wings be imported separately they will be dutiable under No. 650.

Nos.	Goods.	Duties. P. C.
343	Cotton tassels, even with core of any other material (Note 127) kil. legal	0 70
344	,, ,, with cords of the same material (Note 128) kil. legal	1 80
345	Cotton hosiery, even when containing ornaments of other material, except precious metal or silk (Note 139)..kil. legal	2 50
346	Cotton hosiery with silk ornaments (Note 139) .... ,,	3 00
347	Cotton drawers, undershirts, and shirts for men and boys (Note 129) .....kil. legal	2 50
348	Cotton undershirts and shirts for men and boys, with ornaments of wool or silk, or with fronts, collars and cuffs of linen (Note 129).....kil. legal	3 00
349	Cotton undershirts, drawers, corset covers, and other articles of cotton network, n.s.m. even with ornaments of other material than precious metal or silk (Note 139)....kil. legal	3 00
350	Undershirts, drawers, corset covers, and other articles of cotton network, n.s.m. with ornaments of silk (Note 139) kil. legal	3 50
351	Bed coverlets, bed-spreads, quilts, curtains, table covers, shawls, antimacassars, and pillow cases, of cotton fabric, without embroidery .....kil. legal	1 10
352	Bed coverlets, bed-spreads, quilts, curtains, table covers, shawls, antimacassars, and pillow cases, of cotton fabric, embroidered.....kil. legal	1 70
352*a*	Cotton neckties .... ,,	2 30
353	Cotton corsets, even with ribbons and small ornaments, other than fine metal .....kil. legal	3 00
354	Dress patterns of cotton fabrics, even though with embroidered ornaments or trimmed with cotton or linen lace, for ladies and children (Note 130) .....kil. legal	1 60
355	Dress patterns of cotton fabrics, with ornaments of fabrics containing silk, with skirts or overskirts of lace or guipure of cotton (Note 130).....kil. legal	2 50
356	Ruffllings, fringes, galloons, lace trimmings, lace edging, ribbons, and cotton nettings (Note 131).....kil. legal	2 30
357	Ruffllings, fringes, galloons, lace trimmings, lace edging, ribbons, and cotton nettings, combined with beads of glass, common metal, or paste (Note 131).....kil. legal	1 15
358	Garters and suspenders of cotton ..... ,,	1 20
359	Cotton handkerchiefs with cotton or linen lace trimming each	0 22
360	,, umbrellas, parasols, and sunshades..... ,,	0 66
361	Shirt fronts, collars and cuffs, of cotton fabrics, neither embroidered nor open worked .....kil. legal	1 70
362	Shirt fronts, collars and cuffs, of cotton fabrics, embroidered or open worked .....kil. legal	2 20
363	Shawls, of cotton, up to 26 threads in warp and woof, in a square of 5 millimetres side .....sq. metre	1 30
364	Shawls, of cotton, of more than 26 and up to 38 threads in warp and woof, in a square of 5 millimetres side sq. metre	2 40
365	Shawls, of cotton, of more than 38 threads in warp and woof, in a square of 5 millimetres side .....sq. metre	5 50
366	Elastics of cotton and rubber, exceeding 4 centimetres in width.....kil. legal	0 66
367	Elastics of cotton and rubber, not exceeding 4 centimetres in width.....kil. legal	1 00
368	Ready-made clothing, n.s.m. and parts thereof, when sewn, of cotton fabrics of all kinds, even though ornamented with lace or insertions of cotton or linen or with common metals, for adults and children (Note 132) .....kil. legal	2 75
369	Ready-made clothing, n.s.m. and parts thereof, when sewn, of cotton fabrics of all kinds, when trimmed with ribbon or tissue containing silk, or skirts or overskirts of lace or guipure of cotton (Note 132).....kil. legal	3 30
370	Cotton strips, open worked or embroidered with cotton, wool or linen (Note 133) .....kil. legal	2 20
371	Cotton strips, open worked or embroidered with cotton, wool or linen, with beads of glass, common metal or paste (Note 133) .....kil. legal	1 40

II.—FLAX, HEMP AND OTHER SIMILAR VEGETABLE FIBRES (Note 136).

Yarn.

Nos.	Goods.	Duties. P. C.
372	Cord of linen or hemp not exceeding 10 millimetres in diameter .....kil. legal	1 65
373	Cord of linen or hemp exceeding 10 millimetres in diameter kil. legal	0 18
374	Linen or hemp yarns, and other similar fibres, n.s.m. (Note 120).....kil. legal	0 18
375	Yarn of henique, ixtle, jute, New Zealand fibre (phormium tenax), or crotalaria or sunn hemp ("crotalaria juncia"), or an admixture of said material, the weight of each kilogram not exceeding 403 metres, and the weight of each kilogram of abaca or manila hemp yarn not exceeding 437 metres (Note 120) .....100 kil. gross	0 70
376	Thread of linen or hemp, in balls, spools or skeins ..kil. legal	0 25
377	,, ,, ,, in spools ..... ,,	1 10
378	Smoothed linen thread for shawls ..... ,,	1 50
379	Linen lace and open work of all kinds and manufactures thereof ..... kil. legal	7 00
380	Linen handkerchiefs, neither cut nor hemmed, shall pay duty corresponding to the material of which they are made.	
381	Linen handkerchiefs, cut or hemmed, shall pay duty according to the material of which they are made, plus a surcharge of 25 per cent.	
382	Common fabrics of jute, abaca, pita, ixtle, heniquen, New Zealand fibre (phormium tenax), or hemp, unbleached, of all textures, up to 32 threads of warp and woof, in a square of 2 centimetres side, and each square metre thereof weighing up to 400 grams (Note 134) .....kil. gross	0 22
382*a*	Similar fabrics weighing over 450 up to 650 grammes per square metre (Note 134) .....kil. gross	0 18
382*b*	Similar fabrics weighing more than 650 grammes per square metre (Note 134) .....kil. gross	0 13
382*c*	Similar fabrics, if white or coloured (Note 134). Dutiable at the rates of Nos. 382, 382*a* and 382*b* according to weight, with a surtax of 20%	
383	Similar fabrics, white or coloured, sized, prepared or attached to paper, for covering walls.....kil. ro s	40 0
384	Fabrics of jute, abaca, pita, ixtle, heniquen, New Zealand fibre (phormium tenax), or hemp, white, brownish, or coloured, plain, not included in the five preceding numbers, and having up to 12 threads in warp and woof in a square of 5 millimetres side (Note 122) .....sq. metre	0 15
385	Linen fabrics, or of other similar fibres, not included in Nos. 382, 383, and 384, white, brown, or coloured, plain, having up to 12 threads in warp or woof in a square of 5 millimetres side (Note 122).....sq. metre	0 15
386	Fabrics of linen hemp, and other similar fibres, white, brownish, or coloured, of a smooth texture, having more than 12 threads in warp and woof in a square of 5 millimetres side (Note 122).....sq. metre	0 22
387	Fabrics of linen, hemp, and other similar fibres, white, brownish, or coloured, not of a smooth texture (Note 122) sq. metre	0 25
388	Fabrics of linen, hemp, and other similar fibres, white, brownish, or coloured, embroidered with wool (Note 123) sq. metre	0 40
389	Fabrics of linen, hemp, and other similar fibres, white, brownish, or coloured, with admixture of imitation metal in figures or designs, woven or embroidered (Note 124) kil. legal	2 20
390	Fabrics of linen, hemp, and other similar fabrics, white, brownish, or coloured, with admixture of fine metal in drops or threads (Note 124).....kil. legal	3 30
391	Fabrics of linen, hemp, and other similar fibres, white, brownish, or coloured, with admixture of fine metal in figures or designs, woven or embroidered (Note 125) kil. legal	5 50

Manufactured articles.

Nos.	Goods.	Duties. P. C.
392	Carpets and rugs of pure hemp, jute, or any other similar vegetable fibre of a smooth, crossed, figured, or of the Wilton type (Note 126).....sq. metre	0 28
393	Carpets and rugs of pure hemp, jute, or any other similar vegetable fibre, of woollen shag (Note 126)....sq. metre	0 40
394	Carpets and rugs of pure hemp, jute, or any other similar vegetable fibre with fringes or borders of wool (Note 126) sq. metre	0 45
395	Tassels of linen or hemp, jute, or any other similar vegetable fibre, even with cores of other material (Note 127) kil. legal	0 70
396	Tassels of linen or hemp, jute, or any other similar vegetable fibre, when provided with cords of the same material (Note 128) .....kil. legal	1 80
397	Linen hosiery, even when containing ornaments of other material than fine metal or silk (Note 139).....kil. legal	3 00
398	Linen hosiery having ornaments of silk (Note 139) kil. legal	3 30
399	Linen drawers and shirts for men and boys (Note 135) kil. legal	3 80
400	Shirts, drawers, corset covers, and other articles of linen network, n.s.m., when trimmed with silk (Note 139) kil. legal	4 00
401	Undershirts, drawers, corset covers, and other articles of linen network, n.s.m., even though with trimmings of other material except fine metal or silk (Note 139) kil. legal	3 50
401*a*	Linen neckties ..... ,,	2 50
402	Linen or hemp corsets, even with ribbons and small trimmings other than fine metal.....kil. legal	3 50
403	Linen dress patterns, even with embroidered trimmings or of cotton or linen lace for ladies and children (Note 130) kil. legal	2 00
404	Linen dress patterns, with silk trimmings or with skirts or overskirts of cotton or linen lace (Note 130).....kil. legal	3 00
405	Curtains, quilts, bedspreads, table covers, antimacassars, and pillow-cases of linen or hemp fabric without embroidery kil. legal	1 40
406	Curtains, quilts, bedspreads, table covers, antimacassars, and pillow-cases of linen or hemp fabric, embroidered kil. legal	2 00
407	Ruffllings, fringes, galloons, lace trimmings, lace edging, ribbons, and nettings of linen (Note 131).....kil. legal	2 50
408	Ruffllings, fringes, galloons, lace trimmings, lace edging, ribbons, and nettings of linen, combined with beads of glass, common metal, or paste (Note 131).....kil. legal	1 25
409	Garters and suspenders of linen or hemp, of all kinds, with or without fittings.....kil. legal	1 50
410	Linen handkerchiefs, with trimmings of cotton or linen lace each	0 45
411	,, parasols, umbrellas, and sunshades..... ,,	0 66
412	,, shirt fronts, collars and cuffs, neither embroidered nor open-worked.....kil. legal	2 20
413	Linen shirt fronts, collars and cuffs, embroidered or open-worked.....kil. legal	3 30
414	Linen shawls up to 26 threads, in warp and woof, in a square of 5 millimetres side.....sq. metre	2 20
415	Linen shawls exceeding 26 and up to 38 threads, in warp and woof, in a square of 5 millimetres side.....sq. metre	3 30
416	Linen shawls exceeding 38 threads, in warp and woof, in a square of 5 millimetres side.....sq. metre	6 60
417	Linen or hemp elastics, combined with rubber, of more than 4 centimetres in width.....kil. legal	0 66
418	Linen or hemp elastics, combined with rubber, not exceeding 4 centimetres in width.....kil. legal	1 00
419	Ready-made clothing, n.s.m., and loose parts thereof, when sewn, of linen fabrics of all kinds, even when trimmed with lace, embroidered strips, or common metal, for adults and children (Note 132) .....kil. legal	3 30
420	Ready-made clothing, n.s.m., and loose parts thereof, when sewn, of linen fabrics of all kinds, when trimmed with ribbon or any fabric containing silk, or skirts or overskirts of cotton or linen lace or guipure (Note 132)..kil. legal	4 30
421	Insertions of linen, open-worked or embroidered with cotton, wool, or linen (Note 133).....kil. legal	2 75
422	Insertions of linen, open-worked or embroidered with cotton, wool, or linen, when trimmed with beads of glass, common metal or paste (Note 133) .....kil. legal	1 70

Nos.	Goods.	Duties. P. C.
	III.—WOOL (Note 137).	
	Yarn.	
423	Cord of wool, not exceeding 10 millimetres in diameter kil. legal	2 75
424	,, ,, exceeding 10 millimetres in diameter ,,	1 10
425	Cord of cotton or hemp, covered with wool, not exceeding 10 millimetres in diameter.....kil. legal	1 70
426	Cord of cotton or hemp, covered with wool, exceeding 10 millimetres in diameter.....kil. legal	0 55
427	Worsted or woollen thread (even with admixture of imitation metal) and woollen yarns (Note 138).....kil. legal	2 00
	Fabrics.	
428	Woollen lace or guipure of all kinds, and manufactures thereof .....kil. legal	9 00
429	Cancelled.	
430	Woollen fabrics of all textures, even though embroidered with wool, cotton, or linen, or interwoven with silk or imitation metal in the form of drops, weighing up to 150 grams per square metre (Notes 123 and 124) .....kil. net	3 00
431	Similar fabrics, weighing more than 150 and up to 450 grams per square metre (Notes 123 and 124).....kil. net	4 75
432	Similar fabrics, weighing more than 450 grams per square metre (Notes 123 and 124).....kil. net	3 20
	Manufactured articles.	
433	Carpets of coarse frieze, plain or twilled, or of fulled wool (Note 126).....sq. metre	0 85
434	Carpets and rugs, Wilton, with warp of hemp or any other material (Note 126).....sq. metre	1 00
435	Carpets and rugs of woollen shag, with warp of hemp or any other material (Note 126) .....sq. metre	1 70
436	Carpets of corded wool, with warp of hemp or any other material (Note 126).....sq. metre	1 00
437	Knitted goods of wool or worsted, n.s.m., even if trimmed with other material except fine metal or silk (Note 139)..kil. legal	3 00
438	Tassels of wool, even though with core of other material (Note 127) .....kil. legal	1 10
439	Tassels of wool, with cords of the same material (Note 128) kil. legal	2 20
440	Undershirts or shirts and drawers of woollen fabric, even with small trimmings of silk (Note 129) .....kil. legal	3 25
440*a*	Woollen neckties ..... ,,	3 30
441	Woollen corsets, even with ribbons and small trimmings other than fine metal .....kil. legal	3 00
442	Dress lengths of woollen tissue of all kinds, even embroidered with cotton, linen or wool, or even with trimmings of cotton, linen, wool, silk ribbons, beads of glass, common metal or paste, for ladies and girls (Note 130) ....kil. legal	3 50
443	Dress lengths of woollen stuffs mixed with silk in the texture or in the embroidery, even though with trimmings mixed with silk, beads of glass, common metal or paste, for ladies and girls (Note 130) .....kil. legal	5 00
444	Woollen curtains ready for use, or with cotton, linen, or woollen lining, even though they be furnished with embroidery, trimmings or fittings of other material than fine metal or silk .....kil. legal	3 50
445	Ruffling of woollen stuffs, even with woollen lace and small ornaments of silk or of imitation metal, and fringes, galloons, lace trimmings, edging, ribbons, and woollen nettings kil. legal	3 30
446	Woollen felt, weighing up to 350 grams per square metre (Note 140).....kil. legal	1 10
447	Woollen felt weighing more than 350 grams per square metre (Note 140).....legal kil.	0 30
448	Woollen felt, in endless bands for machinery, whether imported with the corresponding machinery or not..kil. gross	0 06
449	Fringes, galloons, lace trimmings, edgings, ribbons, and woollen nettings, with beads of glass, common metal or paste kil. legal	2 00
450	Woollen gloves, neither knitted nor lined..... ,,	3 30
451	,, not knitted, lined ..... ,,	1 70
452	Chenille, woollen, even when combined with imitation metal (Note 141).....kil. legal	2 75
453	Garters and braces of wool, of all kinds, with or without fittings .....kil. legal	2 00
454	Woollen umbrellas, parasols, and sunshades.....each	1 10
455	Woollen shawls up to 26 threads in warp and woof, in a square of 5 millimetres side .....sq. metre	1 70
456	Woollen shawls, exceeding 26 threads in warp and woof, in a square of 5 millimetres side .....sq. metre	2 75
457	Elastics of wool and rubber exceeding 4 centimetres in width kil. legal	0 90
458	Elastics of wool and rubber not exceeding 4 centimetres in width .....kil. legal	1 60
459	Ready-made clothing, n.s.m., and loose parts thereof, when sewn, of woollen fabrics of all kinds, even though trimmed with materials other than fine metal or silk (Note 132) kil. legal	6 50
460	Ready-made clothing, n.s.m., and loose parts thereof, when sewn, of woollen fabrics mixed with silk in the texture, in embroidery or trimmings, even though with other trimmings, except those of fine metal (Note 132).....kil. legal	7 50
461	Woollen shawls for men ("sarapes"), imitating those of Saltillo, figured or printed.....sq. metre	8 00
462	Insertions of woollen fabric, openworked or embroidered with cotton, wool, or linen (Note 133) .....kil. legal	3 30
463	Insertions of woollen fabric, when trimmed with beads of glass, common metal or paste (Note 133) .....kil. legal	2 20
	IV.—SILKS.	
	Yarns.	
464	Silk cord .....kil. net	17 50
465	Spun silk, twisted or not, of all kinds, in skeins, balls, or spools .....kil. net	6 60
	Fabrics.	
466	Blondes, lace and guipure, of silk .....kil. net	17 50
467	Silk fabrics of all kinds of texture ..... ,,	17 50
468	,, bolting cloth (Note 237) ..... ,,	5 00
	Manufactured articles.	
469	Articles and manufactures, n.s.m., of knitted or other silk fabric .....kil. net	17 50
470	Dress patterns of silk fabric, even though trimmed with beads of glass, common metal or paste (Note 139)..kil. net	17 50
471	Silk umbrellas, parasols, and sunshades .....each	2 50
472	Shawls of silk, up to 26 threads in warp and woof in a square of 5 millimetres side .....kil. net	18 00
473	Shawls of silk exceeding 26 and up to 38 threads in warp and woof in a square of 5 millimetres side .....kil. net	25 00
474	Shawls of silk exceeding 38 threads in warp and woof in a square of 5 millimetres side .....kil. net	34 00
475	Silk ready-made clothing, and loose parts thereof, even though trimmed with beads of glass, common metal or paste (Note 132) .....kil. net	17 50
	V.—SILK WITH ADMIXTURE OF OTHER MATERIALS.	
	Yarns.	
476	Yarn of silk and wool, even though combined with imitation metal .....kil. net	3 30
	Fabrics.	
477	Blondes, lace and guipure, of silk, trimmed with beads of glass, common metal or paste .....kil. net	13 20
478	Ribbons and insertions of cotton, wool or linen, embroidered with silk .....kil. net	4 00
479	Ribbons and insertions of cotton, wool or linen, embroidered with silk, trimmed with beads of glass, common metal or paste.....kil. net	2 75
480	Fabrics with warp and woof of cotton, linen or wool, when having an admixture of silk only in the warp or woof (Note 142) .....kil. net	4 75
481	Fabrics with warp of silk and woof of cotton, linen or wool or vice versa (Note 142).....kil. net	5 50
482	Fabrics with warp of silk and woof of cotton, wool or linen, with admixture of silk or vice versa (Note 142)....kil. net	8 25
483	Fabrics of cotton, linen or wool, with admixture of silk, both in the warp and woof, when the silk does not predominate on the surface of the fabric.....kil. net	5 50
484	Fabrics of cotton, linen or wool, with admixture of silk, both in the warp and woof, when the silk predominates on the surface of the fabric.....kil. net	8 25
485	Silk fabrics combined with cotton, wool or linen and admixture of imitation metal (Note 124).....kil. net	6 00
486	Silk fabrics with admixture of imitation metal (Note 124) ,,	7 20
487	,, combined with cotton, wool or linen and admixture of fine metal (Note 125).....kil. net	11 00
488	Silk fabrics with admixture of fine metal (Note 125) ,,	17 50
	Manufactured articles.	
489	Articles of silk with admixture of cotton, linen or wool n.s.m., even though embroidered or trimmed with other than fine metal or beads .....kil. net	10 00
490	Articles of silk with admixture of cotton, linen or wool, n.s.m., when trimmed with beads of glass, common metal or paste kil. net	9 00
491	Articles of silk of all textures, n.s.m., trimmed with beads of glass, common metal or paste.....kil. net	13 20
492	Cotton goods, knitted, with trimmings of silk n.s.m. (Note 139) kil. legal	3 50
493	Articles of linen, wool or worsted, knitted, with trimmings of silk, n.s.m. (Note 139).....kil. legal	4 00
494	Articles of cotton, linen or wool, knitted, with admixture of silk in the texture, n.s.m., provided said fibres predominate on the surface of the fabric (Note 139).....kil. net	4 50
495	Articles of silk, knitted, with admixture of cotton, linen or wool in the texture, n.s.m. provided these fibres do not predominate on the surface of the fabric (Note 139) kil. net	8 00
496	Silk tassels, even with core of other materials (Note 127) ,,	4 50
497	,, with cords of the same material (Note 128) ,,	6 60
498	,, with admixture of cotton, linen or wool, even with core of any other material and with cords of the same mixed materials .....kil. net	3 10
499	Hemp cord covered with silk ..... ,,	4 50
500	,, covered with silk, mixed with cotton, linen or wool .....kil. net	3 10
501	Corsets of silk with an admixture of cotton, linen, or wool kil. net	5 00
502	Dress patterns of silk fabrics mixed with cotton, linen or wool, even with embroidery or trimmings other than fine metal, beads of glass, common metal or paste (Note 130) kil. net	10 00
503	Sacerdotal ornaments in silk fabrics, in patterns or made up, mixed with cotton, linen or wool, even embroidered or with galloons of imitation metal or admixture of imitation metal in the texture.....kil. legal	10 00
504	Sacerdotal ornaments in silk fabrics, in patterns or made up, mixed with cotton, linen or wool, with embroidery or galloons of silver, gilded silver, or an admixture of silver or gilded silver in the texture ..... kil. legal	15 00
505	Sacerdotal ornaments in silk fabrics, in patterns or made up, even with embroidery or galloons of silver or gilded silver, or an admixture of silver or gilded silver in the texture kil. legal	25 00
506	Umbrellas, parasols and sunshades of silk, mixed with cotton, linen, or wool .....each	2 00
507	Shawls of silk with admixture of cotton, linen or wool, up to 26 threads in warp and woof, in a square of 5 millimetres side ..... kil. net	10 00
508	Shawls of silk mixed with cotton, linen, and wool, exceeding 26 and up to 38 threads in warp and woof, in a square of 5 millimetres side.....kil. net	15 00

Nos.	Goods.	Duties. P. C.
509	Shawls of silk mixed with cotton, linen or wool, exceeding 38 threads in warp and woof, in a square of 5 millimetres side ..... kil. net	25 00
510	Elastics of rubber and pure silk mixed with cotton, linen or wool, exceeding 4 centimetres in width.....kil. legal	1 50
511	Elastics of rubber and pure silk or mixed with cotton, linen or wool, not exceeding 4 centimetres in width....kil. legal	3 50
512	Ready-made clothing, n.s.m., and loose parts thereof, of silk with admixture of cotton, linen or wool, in the texture or in embroideries when trimmed with beads of glass, common metal or paste (Note 132)..... .....kil. net	10 00
513	Woollen shawls for men ("sarapes"), imitating those of Saltillo, figured or printed, of silk with admixture of cotton, wool or linen .....kil. net	15 00
	Artificial silk.	
514	Yarns, fabrics, and manufactured articles of artificial silk pure or mixed with other vegetable fibres, shall pay duty corresponding to yarns, fabrics, and similar manufactured articles of linen, plus a surcharge of 20% (Note 149).	
	CHEMICAL AND PHARMACEUTICAL PRODUCTS.	
515	Aniline oil, alizarine, natural or artificial, and anthracene (Note 143) ..... kil. gross	0 08
516	Acetates of alumina, ammonia, lime, copper, chrome, iron, lead and soda (Note 144).....kil. legal	0 06
517	Arsenious acid (Note 145) ..... ,,	0 02
518	Sulphuric acid (Note 146)	Free.
519	Chlorhydric and sulphurous acids (Note 146) ..100 kil. gross	1 50
520	Acetic, boric, citric, chromic, nitric, oxalic, pyroligneous, and tartaric acids (Note 147).....kil. legal	0 04
521	Liquid acids, n.s.m. (Note 148)..... ,,	0 10
522	Acids in crystals or in powder, n.s.m..... ,,	0 20
523	Size for fabrics, liquid soaps, alcaline sulfo-oleates, and sulfo-resinates (Note 150) .....kil. gross	0 04
524	Aromatic waters, distilled, not containing alcohol (Note 151) kil. legal	0 55
525	Alcohol or spirits of wine (Note 152).....kil. net	0 80
526	Amylic, methylic, or wood alcohol (Note 153).....kil. legal	0 10
527	Absorbent cotton and gauze (even though they be sterilized or prepared with antiseptics) (Note 154).....kil. legal	0 25
528	Ammonia (Note 155) .....kil. gross	0 01
529	Milk sugar (Note 156) .....kil. legal	0 25
530	Varnishes, white and coloured, and blacking and polish, in paste or liquid (Note 157) .....kil. legal	0 22
531	Bicarbonate of potash and of soda (Note 160)..... ,,	0 09
532	Medicine chests (Note 158)..... ,,	1 00
533	Cases with chemical reagents (Note 159).....	Free.
534	Carbonate of potash or of soda (Note 160) ..... kil. gross	0 02
535	Carbide of calcium (Note 179) ..... ,,	0 04
536	Alkaline cyanides (Note 161).....	Free.
537	Chloral (Note 164).....kil. legal	1 00
538	Chlorate of potash or of soda (Note 165)..... ,,	0 07
539	Chloroform (Note 166) ..... ,,	1 00
540	Chloride or hypochlorite of calcium, soda, or potash, chloride of zinc, and protochloride of tin (Note 167).....kil. gross	0 01
541	Chlorides of gold and platinum.....kil. legal	4 00
542	Collodion (Note 162)..... ,,	0 50
543	Colors, in powders or crystals (Note 163) .....kil. gross	0 08
544	Prepared colors (Note 163)..... ,,	0 15
545	Cream of tartar (Note 168).....kil. legal	0 11
546	Creoline, and all kinds of disinfectants, n.s.m. (Note 169) kil. legal	0 03
547	Medicinal drugs and chemical and pharmaceutical products, n.s.m. (Note 170) ..... kil. legal	1 00
548	Drugs and preparation of all kinds for veterinary uses (Note 171).....kil. legal	0 05
549	Ether of all kinds (Note 172)..... ,,	0 40
550	Extracts of dyewoods (Note 173).....kil. gross	0 08
551	Phosphorus, white or red (Note 174) .....kil. legal	0 35
552	Wood and wax matches of all kinds (Note 175) .... ,,	1 70
553	Hyposulphite of soda (Note 176).....	Free.
554	Medicinal soaps (Note 177) .....kil. legal	1 00
555	Yeast of all kinds (Note 178)..... ,,	0 09
556	Photographic dry plates (Note 189)..... ,,	0 40
557	Salt, common, in grain or in block .....kil. gross	0 02
557*a*	,, ,, ground for table use (even when done up in cotton bags) .....kil. gross	0 03
558	Salts and oxides of all substances, n.s.m. (Note 181) kil. legal	0 18
559	Saltpetre or nitrate of potash or soda (Note 182)	Free.
560	Silicates of alumina, potash, or soda (Note 183) ....kil. gross	0 03
561	Caustic soda and potash (Note 184)..... ,,	0 01
562	Sulphate of copper (Note 185)	Free.
563	,, of iron and ammonia (Note 185).....kil gross	0 01
564	,, of alumina, magnesia, potash, and of soda (Note 186) 100 kil. gross	4 50
565	Sulphite, bisulphite, and trisulphite of lime, of potash, and of soda (Note 187).....100 kil. gross	1 50
566	Sulphide, bisulphide, and detrachloride of carbon (Note 188)	Free.
566*a*	Sulphide of calcium .....kil. legal	0 10
567	Writing ink ..... kil. gross	0 12
568	Medicinal wines and elixirs (Note 189) ..... kil. net	0 45
	SPIRITUOUS, FERMENTED AND NATURAL BEVERAGES.	
569	Spirits ("aguardiente") in earthen or glass vessels (Note 190) litre	0 75
570	,, ("aguardiente") in wooden vessels (Note 190).... ,,	0 55
571	Mineral waters, natural or artificial.....kil. legal	0 02
572	Beer, cider, and refreshing beverages in bottles (Note 191) kil. net	0 25
573	,, and cider in barrels (Note 191).....kil. gross	0 10
574	Bitters of all kinds (Note 192) .....kil. net	0 45
575	Liqueurs (Note 193)..... ,,	0 45
576	Vinegar in wooden vessels.....100 kil. gross	5 50
577	,, in glass vessels .....kil. net	0 11
578	Wine in wooden vessels (Note 194).....kil. gross	0 13
579	,, in glass vessels (Note 194) ..... kil. net	0 25
580	Sparkling wines ..... ,,	0 65

Note.—The Revenue Law of July 1, 1912, provides that wine, beer, liqueurs, brandy, and other alcoholic beverages obtained by distillation, of foreign production, when imported into the country, shall pay a stamp duty of 15% on the import duties applicable thereto irrespective of surtaxes.

PAPER AND PAPER PRODUCTS.

I.—WASTES AND PAPER STOCK.

Nos.	Goods.	Duties. P. C.
581	Refuse and waste of paper and pulp of vegetable fibre in sheets for the manufacture of paper, not dyed, perforated at spaces not exceeding 10 centimetres (Note 195)	Free

II.—PAPER AND CARDBOARD.

Nos.	Goods.	Duties. P. C.
582	Paper of all kinds weighing up to 50 grams per square metre (Note 196)..... ....kil. legal	0 16
583	White paper containing more than 40 per cent. of mechanical wood pulp and weighing more than 50 grams per square metre and not exceeding 150 grams (Note 196) 100 kil. legal	7 50
584	White paper containing up to 40 per cent. of mechanical wood pulp and weighing more than 50 grams per square metre not exceeding 150 grams (Note 196).....kil. legal	0 20
585	Paper of dyed pulp, and all paper, n.s.m., weighing more than 50 grams per square metre and not exceeding 150 grams (Note 196).....kil. legal	0 20
586	Paper of the natural color of the pulp weighing more than 50 grams per square metre and not exceeding 150 grams (Note 196).....kil. legal	0 09
587	Paper and cardboard of the natural color of the pulp weighing more than 150 grams per square metre (Note 196) kil. legal	0 06
588	White paper and cardboard weighing more than 150 grams per square metre (Note 196) .....kil. legal	0 15
589	Paper and cardboard of dyed pulp weighing more than 150 grams per square metre (Note 196) .....kil. legal	0 12

III.—MANUFACTURED PAPERS.

Nos.	Goods.	Duties. P. C.
590	Advertisements, printed, engraved, or lithographed on paper or cardboard, unframed (Note 197) .....kil. legal	0 22
591	Paper cut in strips not exceeding 5 centimetres in width (Note 198).....kil. legal	0 22
592	Paper cut in sheets, of less than 45 centimetres on any of its sides, ruled paper, and watermarked paper (Note 199) kil. legal	0 33
593	Paper with monogram, letter heads printed, engraved, or lithographed (Note 200) ..... kil. legal	1 10
594	Paper, mottled, painted, raised and glazed, neither bronzed, gilded, nor silvered (Note 201) ..... kil. legal	0 15
595	Paper, mottled, painted, raised and glazed, when bronzed, gilded, or silvered in whole or in part (Note 201)..kil. legal	0 30
596	Paper, mottled, painted, raised and glazed, with cloth, silk, or any other material, n.s.m. (Note 201) ..... kil. legal	0 55

IV.—MANUFACTURED ARTICLES.

Nos.	Goods.	Duties. P. C.
597	Manufactured articles of paper, n.s.m. (Note 202).. kil. legal	0 45
598	Geographical, topographical, and nautical charts, wall pictures, not framed, for schools, drawing and copying books, with samples, for primary schools, books, periodicals of all kinds, and printed music, unbound (Note 203)	Free.
599	Pictures, printed, engraved or lithographed, oleographs, and paintings, on paper or cardboard (Note 204) .....kil. legal	0 90
600	Blank or ruled books, with cardboard, leather, or cloth binding, even with metal corners and clasps other than gold, silver and platinum.....kil. legal	1 40
601	Books, printed or blank, bound in velvet, mother-of-pearl, ivory, tortoise shell, gutta-percha, wood, celluloid, or other than fine metal ..... kil. legal	2 00
602	Books and music, printed or manuscript, bound in cardboard, leather or cloth .....kil. gross	0 05
603	Playing cards .....kil. legal	3 00
604	Paper bags, for packing, n.s.m. (Note 238)..... ,,	0 25
604*a*	Paper bags for packing, with name or other printed matter thereon (Note 238).....kil. legal	0 45
605	Common paper envelopes, n.s.m. ..... ,,	0 45
605*a*	Paper envelopes with monogram, name or other printed matter thereon, including advertising matter ....kil. legal	1 10
	Note.—The note "Return if not delivered" is not regarded as printed matter.	

MACHINERY AND APPARATUS.

Nos.	Goods.	Duties. P. C.
606	Fire-extinguishing apparatus, with not more than six spare charges (Note 205)	Free.
607	Apparatus for reproducing manuscripts (Note 206) kil. gross	0 06
608	Bulbs for the manufacture of lamps for incandescent electric lighting, switches, extinguishers, contacts and plugs, lead fuses, interruptors, wall blocks, and safety apparatus.....kil. gross	0 11
609	Scientific instruments and apparatus (Note 207)	Free.
610	Automatic toys operated by spring, steam, or electricity (Note 208).....kil. legal	0 80
611	Electric arc lamps (Note 209).....kil. gross	0 06
611*a*	Lamps for incandescent electric lighting ..... ,,	0 22
612	Machinery of all kinds for industrial purposes, agriculture, mining and the arts, n.s.m., and separate and spare parts (Note 210) .....100 kil. gross	1 65
	Note.—The ensemble of pieces constituting a plant of machinery, in whole or in part, may be imported in separate lots at the rate fixed by the above tariff number, provided that the Department of Finance so decides in view of the circumstances of each case, and the requirements laid down by the same Department be complied with.	
613	Movements for clocks of all kinds .....kil. legal	0 70
614	,, for repeating watches .....each	6 00
615	,, for watches other than repeating ..... ,,	1 25
616	Clocks for towers and public buildings .....kil. gross	0 02
617	Table or wall clocks of all kinds .....kil. legal	1 00
618	Repeating watches of gold, or gold filled, even containing precious stones (Note 211) .....each	0 16

MACHINERY AND APPARATUS—continued.

Nos.	Goods.	Duties. P. C.
619	Watches, other than repeating, of gold or gold filled, even containing precious stones (Note 211) ....each	8 00
620	Repeating watches of silver or other material, except gold, when containing incrustations or parts of gold or gold filled ....each	6 50
621	Watches, not repeating, of silver or other materials, except gold (Note 212) ....each	1 25
622	Watches, not repeating, of silver, common metal, or other material, except metal, containing incrustations of gold or parts of gold or gold filled ....each	2 50
	VEHICLES.	
623	Carts, cars, wagons, and all kinds of vehicles n.s.m., for commerce, agriculture and the transportation of merchandise, when the weight of each does not exceed 200 kilos. (Note 213) ....kil. net	0 22
624	Carts, cars, wagons, and all kinds of vehicles, n.s.m., for commerce, agriculture, and transportation of merchandise, when the weight of each exceeds 200 kilos. (Note 213) 100 kil. net	5 50
	(Each of the first 200 kilos. of each vehicle pays 22 cents. and each additional kilo. pays its corresponding quota.)	
625	Wheelbarrows of one or more wheels, loose parts thereof, and extra pieces, when not used for other purposes (Note 214) 100 kil. gross	1 65
626	Railroad cars and coaches of all kinds, and extra pieces thereof, when not used for any other purpose (Note 215) ..	Free.
627	Carriages and automobiles of all kinds, n.s.m., used for the exclusive transportation of persons, weighing not more than 250 kilos. (Note 216) ....kil. net	0 66
628	Carriages and automobiles of all kinds, n.s.m., used for the exclusive transportation of persons, weighing more than 250 and not exceeding 750 kilos. (Note 216) ....kil. net	0 55
	(Each of the first 250 kilos. of each vehicle shall pay 66 cents, and each additional kilo. up to the limit of the weight specified, shall pay 55 cents.)	
629	Carriages or automobiles of all kinds, n.s.m., used exclusively for the transportation of persons, weighing more than 750 kilos. (Note 216) ....kil. net	0 45
	(Each of the first 250 kilos. of each vehicle shall pay 66 cents, each of the 500 kilos. following shall pay 55 cents, and each additional kilo. shall pay 45 cents.)	
630	Carriages in skeleton form (in the rough), not upholstered or painted, weighing up to 250 kilos. (Note 217) ....kil. net	0 45
631	Carriages in skeleton form (in the rough), not upholstered or painted, weighing more than 250 kilos. and not exceeding 750 kilos. (Note 217) ....kil. net	0 33
	(Each of the first 250 kilos. of each vehicle shall pay 45 cents, and each additional kilo. up to the limit specified, shall pay 33 cents.)	
632	Carriages, in skeleton, neither upholstered nor painted, weighing more than 750 kilos. (Note 217) ....kil. net	0 11
	(Each of the first 250 kilos. of each vehicle shall pay 45 cents, each of the following 500 kilos. shall pay 33 cents, and each additional kilo. shall pay 11 cents.)	
633	Craft of all kinds	Free.
634	Sets of front and back running gears and their separate parts not specified, shafts and poles, of wood, or of wood and common metal, and wheels for carts and carriages..kil. net	0 66
634*a*	Sets of front and back running gears and their separate parts not specified, unpainted shafts and poles, of wood, or of wood and common metal, and wheels for carts and carriages kil. net	0 45
634*b*	India-rubber tyres for vehicles, even with parts of leather kil. net	0 66
635	Tricycles without rubber tires .... ,,	0 30
636	Velocipedes of all kinds, n.s.m., and loose and extra parts thereof ....kil. net	1 10
	ARMS AND EXPLOSIVES.*	
637	Side arms of all kinds, and loose blades thereof ....kil. legal	0 90
638	Firearms, repeating or breech-loading, of all kinds, and extra pieces thereof ....kil. legal	2 00
639	Firearms, other than repeating or breech-loading, of all kinds, and extra pieces thereof ....kil. legal	0 60
640	Loaded and unloaded cartridges and percussion caps for firearms ....kil. gross	0 60
641	Primers of all kinds for explosives .... ,,	0 06
642	Dynamite, blasting powder, pyroxylin, or gun cotton, and other explosives n.s.m. (Note 218) ....100 kil. gross	3 30
643	Fireworks ....kil. ,,	0 40
644	Slow matches and quick matches for mines....100 kil. ,,	3 30
645	Powder, other than blasting (Note 218) ....kil. ,,	0 60
	Note.—By a decree dated July 15, 1913, the importation of firearms and ammunition of all kinds by dealers and private individuals is prohibited until further notice. The importation of these articles for the use of the army or police forces may be made only with the permission of the War Department. Such authorisation is also required in the case of the importation of blasting powder, dynamite, fuses and other explosives intended for industrial purposes.	
	MISCELLANEOUS ARTICLES.	
646	Fans with ribs of wood ....kil. legal	1 40
647	Lubricating oils (Note 219) ....kil. gross	0 06
648	Hat frames of all kinds ....each	0 30
649	Articles of tortoise-shell, ivory, or mother-of-pearl, with ornaments of skins or cloth containing silk, n.s.m....kil. legal	2 50
650	Articles of all materials, n.s.m., ornamented with skins or cloth containing silk ....kil. legal	0 75
651	Articles of all kinds of materials, n.s.m., with ornaments or attachments of gold, silver, or platinum ....kil. legal	6 00
652	Articles, n.s.m., of gutta-percha, celluloid, india-rubber, india-rubber cloth, waxed or varnished with siccative oil (Note 220) ....kil. legal	0 45
653	Articles, n.s.m., for artificial flowers (Note 221) .... ,,	1 70
654	Rubber belts for machinery, whether they are imported with the corresponding machinery or not ....kil. gross	0 11
655	Walking sticks and whips, n.s.m., without ornaments of fine metal ....kil. legal	1 40
656	Buttons covered or woven with silk or with fabrics mixed with silk ....kil. legal	1 50
657	Buttons covered with fabrics not mixed with silk .. ,,	0 50
658	Caps of all kinds and materials, with or without peaks..each	0 65
659	Paint boxes of all kinds ....kil. legal	0 30
660	Travelling baskets, with spoons, forks, &c .... ,,	1 00
661	Rubber hose, even though combined with cloth .... ,,	0 12
662	Masks of all kinds ....each	0 36
663	Sieves and riddles of silk, horsehair, leather, or wire gauze kil. legal	0 30
664	Belts, n.s.m., not containing fine metal	0 75
665	Cushions, mattresses, and pillows, filled with feathers, when the lining does not contain silk ....kil. legal	1 25
666	Cushions, mattresses, and pillows, filled with feathers, when the lining contains silk ....kil. net	4 50
667	Cushions, mattresses, and pillows, filled with any material n.s.m., when the lining does not contain silk .... kil. legal	0 80
668	Cushions, mattresses, and pillows, filled with any material, n.s.m. when the lining contains silk ....kil. net	3 00
669	Collections of all kinds for educational purposes (Note 222)..	Free.
670	Numismatical, geological, or zoological collections for museums, &c.	,,
671	Babooshes, pattens and slippers, cut out, not made up, of cloth not containing silk ....kil. legal	1 00
672	Babooshes, pattens and slippers, cut out, not made up, of cloth containing silk ....kil. net	9 00
673	Transparent curtains of painted cloth ....kil. legal	0 55
674	Strings for musical instruments (Note 223) .... ,,	1 00
675	Artificial teeth of all substances .... ,,	4 00
676	Designs, moulds, patterns, or models, for artistic and industrial purposes	Free.
677	Packing of all kinds and materials for machinery ..kil. legal	0 04
678	Frames for parasols and umbrellas, with handles other than fine metal ....kil. legal	1 00
679	Artificial flowers of cloth not containing silk .... ,,	4 00
680	,, ,, and feathers of silk or cloth containing silk ....kil. legal	9 00
681	Linings of all kinds for hats (Note 226) .... kil. net	2 25
682	Hand bellows and feather dusters ....kil legal	0 50
683	Sheaths of all kinds not containing silk, for umbrellas and parasols (Note 227) ....kil. legal	0 60
684	Mucilage for offices, rubber erasers, sealing wax, and wafers kil. legal	0 50
685	Tools of all kinds ....100 kil. legal	5 50
686	Ice	Free.
687	Rubber footwear, even containing cloth .... kil. legal	1 00
688	,, in sheets, combined with cloth .... ,,	0 10
689	Caoutchouc prepared for dentists .... ,,	3 00
690	Sanitary water-closets, and loose and extra pieces thereof, when not used for any other purpose (Note 224)..kil. gross	0 10
691	Musical instruments ....kil. legal	0 55
692	Soap, perfumed .... ,,	1 00
693	,, not perfumed .... ,,	0 25
694	Sheets of asbestos, cardboard, and tarred tow, for roofing (Note 228) ....kil. gross	0 04
695	Miners' lamps (Note 229)	Free.
696	Pencilholders and penholders, n.s.m., not containing fine metal ....kil. legal	0 50
697	Type, rules, chases, dashes, rollers, moulds, galleys, composing sticks, and other appliances for printing and lithographing (Note 230) ....100 kil. gross	1 50
698	Memorandum books of real or imitation slate ....kil. legal	0 70
699	Billiard tables of any material, not including cloth and attachments (Note 231) ....kil. gross	0 40
700	Toilet and sewing cases, of all kinds, n.s.m., with attachments (Note 225) ....kil. legal	2 00
701	Tapestry, unfinished or finished, on canvas, felt, or cloth, not containing silk, n.s.m. ....kil. legal	1 00
702	Perfumery (Note 232) .... ,,	1 25
703	Artificial plants (Note 233) .... ,,	1 25
704	Ready-made clothing, of oilcloth (Note 234) .... ,,	2 50
705	Game bags .... ,,	0 90
706	Felt hats, unfinished, without fittings or trimmings....each	0 75
707	Hats of esparto grass, wood shavings, prepared cotton cloth, or paper pulp unfinished (*en corte*) ....each	0 25
707*a*	Similar hats ready trimmed, if the trimmings do not consist of feathers, silk, or materials containing silk....each	0 50
708	Hats of all kinds, n.s.m., and hats known as "jipijapa" or Panama hats, or imitation thereof, with or without fittings or trimmings .... each	1 50
709	Hats, n.s.m., unfinished, without fittings or trimmings ,,	0 50
710	Hats or caps for miners or firemen	Free.
711	Oilcloth of all kinds (Note 235) ....kil. gross	0 33
712	Tents of all kinds, not including the poles for setting same (Note 236) ....kil. gross	0 22
713	Black ink for printing purposes	Free.

Foreign merchandise on being imported shall only pay the duties specified in the Import Tariff and the additional duty of 1½ or 2% charged by Custom-houses for account of municipalities, in accordance with the provisions of Article 7 of the General Tariff Regulations, and shall also pay (whenever circumstances may so require) the "charges for loading and unloading" established by the Decree of the 1st of July, 1898. Consequently, the Decree of November 25, 1902, establishing the present basis of settlement and of collection of the duties on importation of foreign merchandise, Article 106 of the Law of April 25, 1893, and Article 4 of the Law of May 4, 1895, which respectively imposed a stamp duty on foreign playing cards and on alcoholic and fermented beverages of the same origin, are hereby repealed. Article 3 of the Decree of February 23, 1897, which reduced to 50% the import duties corresponding to iron piping destined to the water supply of towns, as well as the provisions of all the laws, circulars, and other legal enactments, so far as they are opposed to the compliance of the present decree, are likewise hereby repealed, except those prescribed in the Law of March 25, 1905, which granted certain exemptions to the mining industry, for which see end of tariff.

* For the internal consumption tax, see end of tariff.

From January 1, 1907, and until otherwise ordered, foreign goods imported through the Custom-house at Mazatlán, shall be subject, for the benefit of the municipal authorities of said port, to a surtax of 2% on the import duties payable thereon under the laws in force.

EXPORT DUTIES.

BUDGET LAW OF JUNE 2, 1913.

The export duties on national building and cabinet makers' woods, and also transit dues on foreign woods of all kinds, such duties to be levied in accordance with the Laws of December 12, 1893, and December 3, 1904, and other enactments in force, dyewoods remaining free.

		P. C.
Zacatón root	1,000 kil. gross	6 00
Chicle	" net	20 00
"*Guayule*": leaf, in natural state or crushed	ton of 1,000 kil. gross	20 00
Guayule gum	kil. gross	0 15
Rubber	"	0 15
Hides and skins, untanned:		
Of deer and kid	"	0 05
Of neat cattle and other animals	"	0 05
Fresh or green salted	"	0 04
Dried, salted or treated with poison	"	0 08

Presidential Decree of March, 3, 1914, imposing export duties on live stock as follows:—

		P. C.
Horses and cattle	per head	40 00
Foals and calves*	"	15 00
Pigs and sucking pigs	per kilo.	0 03
Mules	per head	20 00
Goats and sheep	"	2 00
Kids and lambs*	"	1 00

EXPLANATORY NOTES TO THE TARIFF.

Note 1. No. 5.—This number only includes smoked or salted meats imported in kegs, barrels, cases or cloth wrappers, as well as fish and shellfish, dried, smoked, salted or pressed, imported in cases, barrels or tubs. If packed in pots, flasks or tins, the meats, fish or shellfish shall be dutiable under Tariff No. 34 as animal foods preserved. Fish is occasionally imported in kegs, prepared in the form of "*Salmorajo*," which is a brine mixed with a certain quantity of oil and vinegar, a layer of onions or lemons, and sometimes an addition of pepper grains. This preparation shall, nevertheless, be classed under No. 5 of the tariff.

Note 2. No. 8.—Raw whalebone is presented in large curved sheets, having the appearance of a horny fibrous mass. If cut merely in strips for clothing, the same shall be considered as manufactured. Quills simply stripped and not otherwise prepared are dutiable as raw whalebone.

Note 3. No. 9.—By flock wool is understood wool carding or combing wastes, the remains or ends of clews, and also all refuse from weaving looms and from the shearing of tissues.

Note 4. No. 10.—Raw tortoise-shell is the shell of the turtle imported in its natural state, in strips, not otherwise wrought, split in pieces ready to be manufactured, in scrap, fragments or filings.

Note 5. No. 11.—This number applies to horsehair, boar or hog's bristles, and cow-hair in natural state, suitable for manufacturing brushes or for like purposes. Bristles, one end of which is split and used in certain trades instead of steel needles, come under this classification.

Note 6. No. 12.—The exterior envelope enclosing the horns and hoofs of certain quadrupeds is considered as unwrought horn when imported in its natural state and in sheets, not otherwise wrought, or split into pieces to be wrought. Waste, parings and scrapings of horn and hoofs are likewise considered as unwrought horn.

Note 7. No. 13.—This number applies to spermaceti, more or less purified, imported pressed in lumps. In such state this product is white, dry, of a crystalline structure, brilliant, and has the lustre of mother-of-pearl.

Crude spermaceti has a soft, oily, granular consistency, and is of a yellow colour; it is dutiable as animal fats.

Note 8. No. 14.—The following are included in this number: All animal fats not specially mentioned in, or dutiable under, the tariff, such as tallow, rendered or not; fatty materials and yolk in their natural state, animal marrow and waste only fit to be employed as saponifiable or exclusively lubricating greases.

Sheep and ox tallow, being the commonest greases, are of a yellowish-white colour, solid, emit the smell peculiar to tallow, and dissolve in 40% of boiling alcohol. Sheep tallow, containing 80 parts of stearine and margarine and only 20 parts of olein, melts at 46° while emitting an unpleasant odour. Beef tallow, not quite as solid, consists of 70 parts of stearine and margarine and only 30 parts of olein; it melts at 38° and also exhales a disagreeable odour. Only ducks' grease melts at a temperature of from 25° to 28°; it is yellow, exceedingly unctuous and contains nearly twice as much olein as solid fats.

Lard oil is likewise classed under this number.

Note 9. No. 15.—Bone not manufactured into articles is considered as unwrought, even when having undergone certain process of blanching or cleansing or when simply sawn.

Note 10. Nos. 16 and 17.—Fleece wool, in the grease, comes in a tangled and disorderly condition, in a raw state, unfreed from the grease, dust and other impurities contained therein, *i.e.*, the state it is found in when sheared from the sheep, without prior washing of the animal. Artificial wool is obtained by unravelling old woollen wearing apparel, effected by proper machinery, after which the wool is carded. Its fibre is short, and can only be spun when mixed with genuine wool. It is always coloured, generally dark brown, more or less variegated fibres being found at times.

Wool in fleece, washed or scoured, refers to such wool as has been washed on the animal, or been washed and scoured after shearing. If a same package contains uncleaned wool and also washed or scoured wool, the lot will be dutiable as washed or scoured wool.

Note 11. No. 18.—Carded wool covers all wool which, after having undergone the process of carding, is presented combed, *i.e.*, with all the yarn drawn out in the same direction and more or less prepared for weaving.

Note 12. No. 19.—This denomination shall only apply to ivory which has not been manufactured into wares, and which is therefore imported in the shape of elephants' tusks, either sawn into coarse unpolished pieces, or in fragments and waste. Fossil mammoth ivory, tusks of the hippopotamus and walrus, and horns of the rhinoceros, are also included in this number.

Note 13. No. 20.—By unwrought mother-of-pearl is understood the pearl and other similar shells, provided that the same be not wrought into articles, that they still retain their original form or be simply cleaned and filed with a view to being subsequently cut and converted into manufactured articles. This number also includes fine shells, coloured or pearled, of all kinds and sizes.

Note 14. No. 21.—Hair, human, imported unwrought, whether of natural colour or dyed or discoloured, must be dutiable as human hair.

Note 15. No. 22.—This number includes hair which, whilst not exceedingly thin, may nevertheless be used in spinning or weaving in lieu of wool, such as hair of the goat, camel, cat, dog, seal, alpaca and angora goat.

Note 16. No. 24.—With the exception of beaver fur, separately classed in the tariff, this number includes all fine hair specially adapted for the manufacture of hat felts.

Note 17. Nos. 26, 27 and 28.—Hides, salted or prepared for preservation, but which have not undergone the action of tannins, are classed in these numbers. The hair of the skins classed in No. 27 must correspond with the provisions of Note 16.

Note 18. No. 29.—This number includes fine ostrich feathers and the like, specially prepared for ornamenting hats and clothes. It is understood that ordinary feathers with common barbs shall not be liable to this duty, even if dyed.

Note 19. No. 31.—Musk is an odorous substance enclosed in the bag situated below the belly of the musk deer (*moschus moschiferus*), which inhabits the mountains of Thibet. When fresh, this substance has a soft consistency, a reddish-brown colour, and a penetrating and very diffusible odour. In drying, it becomes darker. It is imported, sometimes in bags of from 4 to 5 centimetres long, oval-shaped and generally covered with grey hair, at other times in a dry state, in small irregular pieces, completely separated from the bag. It melts under the action of heat and is soluble in boiling water. When mixed with potassium, it exhales an ammoniacal odour, but when mixed with bitter almonds, it loses its smell. Although several kinds of musk are known under the names of Tonquin, Nankin, Siberian, Kabardin, all such kinds come within the general denomination of musk, classed by the tariff as an animal product.

The product classed under this number must not be confounded with artificial musk, imported in the form of an oleaginous liquid or white powder, merely having the odour of musk and which is considered as perfumery.

Note 20. No. 33.—Castoreum is a secretion of the beaver. This product, which has a resinous appearance, is of a dark colour, has a penetrating uric odour and a bitter taste. It is generally imported in coupled sacks, of a dark colour, shrivelled and flattened. Castoreum is insoluble in water, but easily dissolves in alcohol and ether.

Note 21. No. 34.—This number includes polonies and sausages imported or not in tins, casks or pots; and also meat, fish or shellfish prepared with sauce, fat or oil, or, if devoid of these condiments, put up in jars, pots or tins, and generally all unenumerated alimentary preserves of animal origin, such as eggs, condensed or liquid milk, &c.

Note 22. No. 37.—By lard is meant white pigs' fat, unctuous to the touch, granulous and of an agreeable odour. Lard is much more soluble in ether than in alcohol; being composed of 38 parts of stearine and margarine and of 62 parts of olein, it is softer than tallow and melts between 26° and 31°.

Note 23. Nos. 41, 42 and 43.—The oils specified in these numbers are extracted from land or sea animals. They are used in industry for lubricating or illuminating purposes, or for the manufacture of certain goods.

Oils of the feet of sheep, horses or neat cattle are lubricating oils.

Fish oils which are found in trade are of different kinds, and are used for various purposes.

Herring oil (American) is employed in preparing hides and skins after tanning, and also as a substance for adulterating linseed oil.

Sardine oil (Japanese) is a raw material used in the preparation of fish tallow employed in tanning.

Seal oil is a lubricant employed in tanning hides and skins.

These consist of four kinds, and are frequently mixed with other fish oils.

Whale oil is employed for burning purposes, for tanning hides and skins, and making soap.

Dolphin oil is a lubricant of fine quality.

Porpoise oil is used in tanning, and as a lubricant, mixed with some other oil.

Cod-liver oil, used in medicine, is dutiable according to Tariff Nos. 56 and 57. This oil is likewise employed as a lubricant, and also to impart different dark shades to tanned hides and skins.

Sperm oil. Although this is not an oil properly speaking, it is, nevertheless, classed under this number. It is used to burn in lamps and as a lubricant.

Shark oil is used for tanning hides and skins.

Note 24. No. 44.—Albumen is generally imported dried, in slightly transparent sheets or scales. It is soluble in water and precipitates under the action of mineral acids. When heated with hydrochloric acid, it produces a bluish colour. Essences of bergamot, citron and of mint, coagulate albumen. Egg albumen agitated with chloroform forms a jelly.

Note 25. No. 47.—This number applies to the common glue employed by joiners and in other industries. This product is manufactured from skin wastes and parings of all kinds, and is found in sheets of a dark colour and of a disagreeable animal odour.

Note 26. No. 48.—This number applies to coral, in lumps or whole or cut branches, but neither polished, carved nor perforated to be strung.

Note 27. No. 49.—By fine sponges are meant toilet sponges which, even when partially bleached and freed from their sand and calcareous fragments, are composed of cells never exceeding ½ centimetre in diameter.

Note 28. No. 50.—Common sponges differ from fine sponges by being harder, darker coloured, their cells exceeding ½ centimetre in diameter and their volume being larger.

Note 29. No. 51.—This number applies to stearic acid in cakes—a solid, fatty matter, of a slightly transparent white colour and lighter than water. This product is insoluble in water and dissolves in boiling lyes of soda or potash and in alcohol.

For the application of the duty, the form and size of the cakes are not taken into account, nor is it taken into consideration whether the product is sufficiently purified or still contains other fatty acids rendering it impure. Stearine melted in lumps or pieces follows the same classification.

* This heading includes only such as are still being suckled and accompany their mothers.

Note 30. No. 52.—Glycerine, which is obtained from the saponification of fatty substances, is a neutral liquid, colourless, odourless and having a sweet taste. It is soluble in water and in alcohol and practically insoluble in ether.

Glycerine dissolves gums, soap, creosote, albumen, but it exercises no dissolving action on calomel, sulphide of carbon, essential oils or camphor. It precipitates gold chloride.

Only glycerine containing no admixture of foreign substances for the purpose of being converted into medicine or a toilet product is classed under this number.

Note 31. No. 53.—"Grenetina" or gelatine, which is a product obtained by the action of boiling water on bones, cartilage and sinews, occurs in the form of thin transparent, odourless, insipid, colourless sheets, though sometimes of a red hue. In cold water, which it absorbs, "grenetina" increases in volume; it dissolves in hot water and, when cooling, forms into a transparent and gelatinous mass. Alcohol congeals its solutions, and gallnuts or tannin produce therein a dark-coloured precipitate.

Isinglass is the dried sounds of fish. It occurs in irregular, rough, white, slightly transparent pieces, with a pearly reflection; it dissolves in hot water and is used for clarifying wine and other liquids.

Note 32. No. 54.—Guano is formed from the droppings of various aquatic birds, which have been accumulating for a considerable period. Generally speaking it is pulverulent and has a colour varying between grey and yellow or dark-red. It is mixed with pebbles and rough sand and, when put in contact with water, it at once emits carbonic acid. On mixing a small quantity of guano with slackened lime and sufficiently moistening the mixture with water by thoroughly stirring it, it ought to emit an ammoniacal odour, and the better the quality of the guano undergoing the test, the stronger the smell. Occasionally, guano is mixed with large crystals of sal ammoniac, called guano crystals.

Fertilizers and manures are included in this number; they are divided into two classes: 1. Fertilizers and manures consisting of chemical compounds, more or less impure, such as crude sulphate of ammonia (from gas works), sulphate of magnesium, sulphate of sodium, chloride of sodium, nitrate of sodium, &c.; 2. Fertilizers and manures composed of an admixture of various substances:

a. Admixture of chemical compounds, such as sulphate of ammonia with superphosphate of calcium.

b. Admixture of natural substances with chemicals, such as guano mixed with phosphate of calcium.

c. Admixture of materials which cannot be considered as chemical compounds and which in most cases are wastes or residues of certain industries, such as bone ash, rape seed, foundry slag, wool waste, &c.

Chemical substances serviceable as fertilizers must be absolutely impure; if refined, they will, therefore, come under the tariff number applicable thereto.

Note 33. No. 55.—This number relates to silk which has not been wrought but which, being simply unwound from the cocoon and bleached, is offered to trade in the form of large skeins. Although silk is subdivided into different kinds, the tariff makes no distinction and treats all kinds indiscriminately as to payment of import duty.

Note 34. No. 45.—This number applies to bone charcoal, washed or not, employed in industry for discoloring and clarifying certain products.

Ivory black, known also under the name of Cologne or Cassel earth, even if used as a pigment, and whether in powder or granulated, and likewise all pure animal charcoal for whatever use intended, are included in this number.

Note 35. Nos. 56 and 57.—Only white or black cod-liver oil, unprepared, solely for medicinal use, is included in these numbers.

Note 36. No. 59.—This number covers packs and saddles, leather harness for carts and carriages, leather hat bands, gloves, fencing pads and leggings, pocket books of leather, strengthened or not with cardboard or other material, and generally all unenumerated leather wares. Articles of leather which can only be utilized in connection with machinery are held to be parts of machines and not separate leather wares, such, for instance, as leather pipes for rollers, bands of leather impregnated with oil, called "*chicotes*," for weaving looms (pickers), valves ("*zapatas*") for pumps, &c.

Note 37. No. 60.—By leather belting for machinery are understood bands of a uniform width corresponding to the surface of the pulley to which destined, provided that their length be also adapted to that purpose. For instance, single strips of leather cannot be considered as belts unless joined together to form a transmission belt. This number likewise includes cables of rough or tanned leather for transmission of power. The duty leviable on machine bands remains the same, whether they be imported with the corresponding machinery or not.

Note 38. No. 62.—This number comprises ordinary tanned hides, even if coloured, polished, stamped or varnished. Hides tanned with the hair on follow this regime in the case of common skins. Rare skins, such as those of the tiger and the like, must be dutiable as fine hair skins, irrespective whether of one single piece or composed of different pieces joined together or applied on tissue. Cowhide which, owing to its thickness, is solely employed for shoe soles, is classed in No. 68.

Note 39. No. 65.—Large coarse gloves of skin used by mechanics having wrists strengthened with wire or leather, or lined with any material, are dutiable according to this number. To these are assimilated coarse gloves of rubber combined with tissue or knitted ware, exclusively used by mechanics.

Note 40. Nos. 66 and 67.—No. 67 applies to tanned skins, with fine hair, for peltries, such as ermine, sable, fox, otter, beaver and the like. The skins of birds, rats, cats, rabbits, wolves, tigers, lions, bears, bisons, zebras and other rare skins, provided they be tanned with their feathers or hair, are also included in this number.

These skins are presented for clearance separately, in bands sewn or affixed on stuff, or in the form of rugs. Rugs of goat's or other skins with common hair, imitating skins looked upon as rare, are comprised in No. 67.

The goods dutiable under No. 66 are manufactured with skins of fine hair, to wit, muffs, boas, pelerines, capes and other cloaks, whether or not with lining of silk and ornaments or trimmings containing cotton, wool or linen.

Note 41. Nos. 69, 70, 71, 72, 73, 74 and 75.—Babooshes, pattens and slippers classed in Nos. 69, 70 and 71 are well known. They consist of a low shoe only worn in the house owing to its convenience and of neither a perfect nor elegant make. As a general rule, this shoe is heelless, or if it has a heel, same is very low, consisting, at the very outside, of two or three superposed pieces of leather.

By top boots of leather for men is understood those covering all or part of the calf of the leg; these are specified in No. 72. Any footwear for men measuring more than 16 centimetres from the edge of the sole to the upper end, shall be treated as top boots. The fact that the legging of the boot is closed or open and is furnished with eyelets for receiving laces does not alter the classification.

Nos. 73, 74 and 75 include all kinds of footwear for men and women: Boots, halfboots, low shoes or "*choclos*" for ladies; elastic boots buskins with or without bellows ("*fuelle*"), low shoes, &c., for men, in fact, all men's footwear except slippers and boots.

Babooshes, pattens and slippers of silk stuff or containing silk shall be dutiable as shoes of these classes according to Nos. 73, 74 and 75.

Note 42. No. 80.—Wrought coral is that which is cut and polished, whether carved, in pearls or simply in fragments perforated to be strung in the form of chaplets.

Note 43. No. 85.—This number applies to cotton which has passed through the ginning machine and which, freed from its seed, only consists of entangled and disorderly fibres.

Note 44. No. 86.—This number applies to cotton which, after having been carded, is presented with all its fibres arranged in the same direction, thus forming sheets of finely combed textile materials.

This further applies to carded cotton used in medicine under the name of absorbing cotton, provided, of course, it be not saturated with medicinal substances, also carded cotton glued or fixed upon Chinese (tissue) paper, known under the name of wadding used for padding.

Note 45. No. 87.—This number shall apply to wastes which remain in the carding machine after the process of carding, as balls, residues of the loom and all similar cotton wastes.

Note 46. No. 91.—Green aniseed, classed in No. 91, is a small oblong seed of about 3 millimetres, of a green color and a sweetish taste, which must not be confounded with Chinese anise, star anise or badian, for the latter is formed of at least six reddish-brown oval shells, gathered together at the top in such manner as to form a star. Each shell contains a very shiny seed of a very strong anise odour, which is used in the preparation of certain liqueurs.

Note 47. No. 98.—Under the denomination of dried fruits are classed all fruits which, in their natural state, contain no watery juice, such as nuts, hazelnuts, etc.; likewise those dried in the oven, in the sun or by any other process, *e.g.*, raisins, figs, dates, chestnuts, etc.

Note 48. No. 101.—This number applies to fresh garden produce, vegetables, tubers and fruits, not specially mentioned in the tariff. By fresh fruit is understood fruit which, owing to its juicy nature, is easily perishable, such as grapes, apples, oranges, pineapples, pears, &c., and having undergone no preparation likely to alter their state of freshness.

Note 49. No. 102.—The following are included in this number: Vegetable alimentary products, preserved, not specially mentioned, with or without sauces, when imported in tins or glass or earthenware receptacles, such as peas, asparagus, cabbage, pickles, mustard or pimento sauces and other edible preserves, with the exception of fruits in syrup, juice or brandy.

Note 50. No. 105.—Only medicinal seeds and berries, fresh or dried, but neither pulverized, grated nor pressed in the form of a paste or cakes, are included in this number.

Note 51. Nos. 111 and 112.—Rough cork is the bark of the cork tree still coated with its rough and hard crust, forming the outer part of the trunk. Cork cut into sheets is free from its rough surface. It is used for making stoppers, and instead of being imported in large sheets, it sometimes enters in the form of cubes of from 3 to 5 centimetres side. As these numbers merely include the raw material destined to industrial purposes, they only apply to sheets of greater or less thickness and to cubes, and not to thin sheets for soles and other purposes.

Note 52. No. 114.—Vegetable hair is a fibrous parasite plant known under the name of Spanish beard ("*barba española*") and used as excelsior for upholstering furniture.

Note 53. No. 115.—Rough common wood only, proceeding from the felling of trees and solely fit for use as firewood, is included in this number, to the exclusion of fine wood in pieces capable of being employed in cabinet-work.

Note 54. No. 117.—This number includes roots, shoots, tubers, barks, flowers, fruits, herbs and leaves, employed in medicine and not specially mentioned in any other tariff number. Sporules known under the name of lycopodium also come under this number.

Note 55. Nos. 120 and 121.—These numbers affect tobacco other than Virginia tobacco, No. 120 applies to filler tobacco and No. 121 to wrapper tobacco. The filler tobacco consists of leaves more or less broken in pieces of various sizes, occasionally rolled round one another and having an irregular and rough surface. The wrapper tobacco consists of the more regular and perfect leaves of the plant. These are imported, spread out, carefully packed, and having a smooth, regular and downy surface. They are used in the manufacture of cigars in covering the filler, thus giving the cigar a better appearance.

Wrapper and filler leaves, in whatever proportion, imported in a same package, shall be dutiable according to No. 121.

Note 56. No. 127.—This number includes jams, fruit syrups, sweetmeats, fruits in syrup or candied, and dessert cakes. Jams which are only used as excipients for certain medicinal substances, shall be considered as drugs under No. 547.

Note 57. Nos. 130 and 132.—No. 130 comprises flour of cereals and all unenumerated feculæ, be they pure or prepared with milk, sugar, barley and other nutritive substances used for children's and invalids' food, and no account will be taken of any medicinal substances added to the feculæ, provided these retain their alimentary or nutritive character. They shall accordingly be taxed under the present number which also applies to tapioca, arrowroot, semolinas and flours containing milk or prepared according to any particular method.

No. 132 affects flour pastes for soups, commercially known under the name of "Italian pastes," such as vermicelli, tagliarini, macaroni, &c.

Note 58. No. 129.—All kinds of biscuits, even dessert, are included in this number. By dessert biscuits are understood those ornamented with sugar, chocolate, seeds or fruits, and not those consisting of an interior of floury paste completely covered with sugar paste and resembling bonbons. Plum-puddings, mince-meat, gingerbread and the like, come under the same number.

Note 59. No. 131.—This number applies to molasses of the sugar-cane, maple or glucose, thick and viscous, employed in industry as raw materials. Syrups of commerce fit for consumption and frequently colored or mixed with fruit juices or aromatic substances are included in No. 127.

Note 60. Nos. 133 and 136 to 138.—Under these number are classed non-volatile oils of vegetable origin, generally obtained by the crushing

of seeds, fruits or other parts of plants. At a normal temperature, these oils are liquid, some under like conditions being, however, solid or unctuous, such as *e.g.*, cocoa oil, nutmeg oil and other, which, in that case, are called concrete. A drop of fixed oil poured on paper will produce a greasy stain which does not disappear by quick evaporation. Contrary to essential or volatile oils, fixed oils saponify under the action of alkalies.

Fixed vegetable oils which are generally found in trade are subdivided into siccative, semi-siccative and non-siccative oils. Amongst the first named should be classed:

Linseed oil used in making soap, although chiefly employed as raw material in the manufacture of boiled oil for paints and varnishes. For the purposes of the tariff, the duty remains unchanged, whether the oil is raw or boiled.

Japanese wood oil is used for the same purposes as linseed oil.

Lallemantia's oil (Russian) is a lamp oil and is employed for the manufacture of varnish.

Walnut-tree oil is used by painters for mixing with white paint.

Poppy-seed oil is used for the same purpose as walnut oil, and occasionally in cooking.

British niger-seed oil is a substitute for linseed oil.

Sunflower-oil (Russian) is employed as a substance for adulterating olive oil, and is used in manufacturing soap, paints and varnishes.

Walnut oil is used in the manufacture of soap.

The principal semi-siccative oils are:

Camelin oil (German sesame oil), used in making soap.

Maise oil, used as an illuminant, a lubricant and for making soap; it is a substitute for cotton-seed oil.

Kapok oil, used in making soap.

Cotton-seed oil, used to adulterate butter, olive oil and to make soap.

Sesame oil, used for the same purposes as cotton-seed oil and for illuminating.

Colza oil (rape-seed oil), a lamp oil, a lubricant and used in certain industries.

Castor oil, used in medicine, in soap making, and as raw material for the manufacture of oil for Turkey red.

Croton oil, used in medicine.

Curcas oil, used in medicine.

Non-siccative oils:

Apricot kernel oil is used in perfumery and for adulterating almond oil.

Peach kernel oil, the commercial sweet almond oil.

Almond oil, used in pharmacy and for cooking purposes.

Groundnut oil, a lamp oil, used for cooking purposes and for adulterating or substituting olive oil.

Note 61. Nos. 134 and 144.—Gums, resins, and balsams referred to in Tariff Nos. 134 and 144 are obtained from gum-resinous plants by incision, exudation, or any other process. These substances shall, unless otherwise mentioned, be dutiable according to these numbers.

The principal industrial gums and resins used for the preparation of varnishes and for stiffening cloth are gum arabic, copal, dammar, pounce, lac, tragacanth, spruce, dragon's blood, etc.; and the principal medicinal gums are arnica, lignum-vitæ, jalap, etc.

Dammar gum or "kowry" resin is colorless when newly extracted, but it subsequently assumes a yellow color, sometimes rather dark, with opaque or milky parts. It is easily fusible. When reduced to powder it emits an aromatic odour of turpentine and sometimes the perfume of orange peel. Being very brittle it is easily reduced to pieces. It occurs sometimes in large drops, sometimes in masses of an irregular, angular shape, with an opaque, grey, or blackish surface.

Copal gum or resin closely resembles dammar gum. It sometimes occurs in sheets; sometimes in irregular, spherical, or agglomerated fragments, covered with a whitish dust. Its color varies between light yellow and orange yellow. It is insoluble in fixed oils, and while burning, emits a strong resinous odour.

Gum arabic is white of a vitreous aspect and brittle. Being soluble in water, it forms therein an adhesive mucilage. Generally gum arabic is substituted by or mixed with Senegal, Galam, or "Salabreda" gum, which occurs in irregular, imperfect drops of white, ruddy, or reddish color. Like gum arabic, these products are soluble in water.

"Salabreda" gum is more transparent, and generally takes the shape of small, twisted ribbons. Gum arabic solution gives a gelatinous precipitate under the action of protonitrate of mercury, which, however, only disturbs in a small degree a solution of Senegal gum.

Gum lac occurs sometimes in dark-colored sticks full of impure matter; at other times in irregular fragments, and more frequently in shells or small, thin, brittle sheets. It varies between a ruddy color and dark red. It is insoluble in water, ether, sulphide of carbon, benzine, turpentine oil, acetic acid, and ammonia, and is soluble in alcohol and in caustic soda.

A white gum lac in sticks, twisted in spirals, of a silky lustre, which proceeds from the artificial discoloration of yellow lac, is also known in the trade.

Barbary-tree gum or sandarac comes in small, lengthened, lemon-colored sheets, generally coated with a very fine and clear dust. Its odour is somewhat resinous. It is soluble in alcohol, with which it furnishes a very brilliant varnish. Although soluble in ether, it is insoluble in acetic acid and caustic soda.

Gum tragacanth occurs in sheets, flakes, or flat, white filaments having the appearance of horn. It is insipid and odourless. When in contact with water it absorbs the latter and slowly swells into a thick mucilaginous mass, which turns blue under the action of iodine.

Note 62. No. 135.—Opium is the gum-resinous juice extracted by incisions made in the capsules of the poppy. It has a pasty consistency, a dark color, a strong odour, and a bitter and acrid taste.

It comes in irregular loaves wrapped up in poppy leaves. It dissolves in water and in alcohol. The extract of opium is of soft consistency, dark in color, and has a strong odour and a bitter and acrid taste.

Note 63. No. 139.—Essential oils are extracted from the odorous matter contained in the utricles of some vegetables. Their odour spreads easily by reason of their being very volatile; while inflammable and of an acrid taste, they are soluble in alcohol, ether, and fixed oils, and insoluble in water, which, however, they may aromatise by contact. They dissolve phosphorus, iodine, sulphur, and greases, and are incapable of saponifying under the action of alkalies. Certain essential oils, as menthol and others, are solid.

Note 64. No. 140.—Spirits or essence of turpentine is obtained from the distillation of the resinous pine tree. It dissolves phosphorus, iodine, india rubber, resins, and greases. It is volatile and inflammable.

Turpentines are resinous, fluid, have a strong smell, an acrid taste, and are of a more or less yellowish color. In trade they are subdivided into different kinds known under the names of Bordeaux, Canadian, Chio (Kioo), Mecca, Venice, Trieste, and Strasburg turpentines. All these, including terebenthene, terpene, and terpinol, are dutiable according to this number.

Note 65. No. 142.—Includes charcoal used as fuel and also powdered charcoal of whatever use. To distinguish charcoal from plumbago the following characteristics of the latter should be kept in view: It is a lead powder with a metallic lustre, greasy to the touch and adhering to the skin, on which it leaves a lead stain. When strongly heated on a platinum sheet, charcoal diminishes rapidly, leaving a small quantity of white ashes; plumbago subjected to the same test at first becomes red, then upon cooling off resumes its original color, almost without any loss in weight.

Note 66. No. 143.—Includes under the designation of "vegetable wax" all wax obtained from various vegetable products, used in the industries principally for the manufacture of candles and soap. The most important kinds of vegetable wax are Carnauba wax, used for the manufacture of candles and varnishes, Balafoura, fig and Ocuba wax, used for the manufacture of candles.

Note 67. No. 145.—Applies to tannic acid, a powder which is light, spongy, brilliant, yellow, odourless, and astringent to the taste; it is soluble in water, alcohol, or glycerine; insoluble in pure ether. When treated with ferrous salts, tannic acid solutions form a black precipitate and likewise precipitate solutions of gelatin and albumen.

Note 68. No. 146.—By common building wood is meant any wood unfit for cabinetmakers' work, and which can be employed solely for the building of wooden houses, for usual woodwork, ordinary flooring, or other common or rough work. As specimens of such wood may be cited the pine, oak, poplar, alder, acacia, and ash. This wood may be imported in blocks, beams, planks, and boards sawn, but not planed. Exemption from duty shall not, however, apply thereto if grooved and dovetailed, if sawn into thin sheets for veneers, or if cut, open-worked or wrought in any way so as to fit it for some definite object.

Note 69. No. 147.—Includes white pine wood or resinous fir planks, planed on one surface only, and whose edges are provided on one side with a groove, and on the other with a tongue for the purpose of joining the same.

Note 70. No. 148. By fine woods is understood any wood which, in addition to its hardness and the fineness of its grain, is susceptible of taking a bright polish, is sought after for fine marquetry wares, owing to the beauty of its shades and to its more or less fanciful designs, its elasticity, and even its rareness or high price.

Note 71. No. 150.—Applies to boards formed by the superposition of different strips of poplar wood, employed especially for the building of carriage bodies. These strips are generally superposed in such a manner that the fibres of one strip are arranged in the opposite direction to the fibres of the other.

Note 72. Nos. 152 to 156.—The coarse articles of wood provided for in No. 152 include all those not specially mentioned, of ordinary wood, coarse, not requiring any nice cabinet work, but prepared for their different uses by being subjected to a definite cutting process, generally accomplished by means of special machinery. Among these coarse articles are included wooden sticks for matches, handles and heads for tools, sticks for brooms, spokes for wheels of carriages and other vehicles, barrel hoops, staves for vats, fruit baskets, baskets for charcoal, etc. All these coarse articles must be neither painted nor varnished and without any worked parts, mouldings, framed panels, or ornaments of any kind.

Articles of gilt wood, to which No. 155 refers, are those made of wood coated and prepared, or ornamented with gypsum and afterwards gilt or silvered.

Articles of wood gilt or silvered without being previously prepared are not rated according to No. 155, but under the number to which they belong as common articles.

Statues of wood are included in No. 155.

Plates of metal inlaid into articles, whether engraved or intended to be engraved, key guards, small plates, rosettes for drawers, knobs, etc., and simple pommels placed at the head or foot of furniture are not to be considered as inlaid work, incrustation, or ornaments of metal, to which No. 155 refers.

Inlaid work mentioned in No. 155 refers to marquetry work. The inlaid parts or incrustations may be of wood, mother-of-pearl, ivory, tortoise-shell, celluloid, or common metal. The ornaments of these articles may be of bronze or other base metal; by ornaments being understood open-worked plates, ornaments, or figures applied to the article or inlaid therein, intended to serve merely as ornaments and not as accessories or integral parts of the article; mouth organs are included in No. 156.

Note 73. Nos. 159 to 163.—Furniture is divided into five well-defined classes:

Furniture of common wood without upholstery, inlaid work, metallic ornaments, or silk (No. 159).

Furniture of common wood, upholstered, but without inlaid work, metallic ornaments, or silk (No. 160).

Furniture of fine wood, or of common wood veneered with fine wood, without upholstery, metallic ornaments, or silk (No. 161).

Furniture of fine wood or of common wood veneered with fine wood, upholstered, but without inlaid work, metallic ornaments, or silk (No 162).

Furniture of all kinds of wood, gilt or with inlaid work, ornaments of base metal, or silk (No. 163).

The distinguishing characteristics are the kind of wood and the presence or absence of upholstery, inlaid work, ornaments of base metal or silk.

The woods are described in Note 70. Furniture composed of both fine and common woods is to be rated as furniture composed entirely of fine wood, regardless of the proportion between the two classes of wood.

As upholstered furniture is regarded furniture provided with backs, seats, or arms, upholstered with cotton, wool, shavings, ixtle, or any other suitable material, or which, without being upholstered, is provided with spring seats.

By metallic ornaments are understood ornaments of base metal inlaid or applied to the surface, and intended merely for ornamentation and not serving as accessories or integral parts of the furniture. In this case, by ornaments of metal are meant mouldings, open-plate work, carved figures, &c. Key guards, small plates, handles, knobs, nails with brass heads, screws of pivots, extension devices, and pommels placed at the head or foot of furniture are not considered as ornaments.

Inlaid work is produced by taking out of the wood a thin layer of a regular or fanciful form and substituting in its place a different kind of wood, ivory, mother-of-pearl, &c., of the same shape.

As furniture with silk are considered those in which some parts are covered with a tissue containing silk in any proportion. However, the silk which may be found in ornaments, fringes, and trimmings is disregarded for tariff purposes.

By gilt furniture comprised in No. 163 is understood furniture made of wood, gilt or silvered after a preliminary preparation with gypsum. Gilding done directly on the wood is not included in No. 163.

Mirrors which constitute integral parts of furniture are rated under the same number to which the furniture belongs, regardless of the size of the plates. The separate declaration or importation of such mirrors will not be regarded as a sufficient reason for considering the furniture to which they belong as incomplete.

Slabs and other pieces of marble forming part of furniture shall be dutiable separately without modifying the classification. Marble shall only be dutiable as the furniture of which it forms part when it is attached to or incrusted in any part of furniture or is not separately declared.

Furniture of osiers, rattan, or bamboo are, even when containing some parts of wood, rated as articles of osiers, rattan, or rushes not specially mentioned.

Note 74. Nos. 173 and 174.—Tariff Nos. 173 and 174 include twine and cordage of hemp, jute, aloes, and vegetable fibres other than cotton and flax, provided the diameter thereof be less than 3 centimetres.

Note 75. No. 181.—Filings, clipping waste, ingots, grains, and plates of gold, silver, or platinum, neither engraved, stamped, openworked, nor rolled in such manner as to be fit for use in gilding, are included in Tariff No. 181.

Note 76. No. 182.—Wire-drawn articles classed under Tariff No. 182 include metals specially prepared for the manufacture of galloons, trimmings, and embroideries, such as purl, spangles, leaves, threads, lamellas, &c., but not wares manufactured therefrom.

Note 77. Nos. 189 and 190.—Under the denomination of galloons included in Tariff Nos. 189 and 190 are understood galloon makers' products, woven or made of metal threads. These numbers, therefore, apply to galloons properly so-called, fringes, bullions, trimmings, tapes, puffs, tassels, lace, and embroidery of metallic thread or purl made of silver or of gilt silver.

Note 78. No. 197.—Tariff No. 197 includes square, octagonal, or round bars, exceeding 9 millimetres in diameter (No. 00 Birmingham gauge), used for the manufacture of bolts and other articles.

Wire for electric conductors, imported in rolls of different lengths, even having a diameter of more than 9 millimetres, is classed as wire under No. 201.

By white metal are meant white alloys of different metals with copper, other than silver alloys, which are considered as pure silver.

Under this classification are included copper and zinc alloys, known under the name of Pinchbeck, oreide, Tournay, chrysorin, Japanese Sinchu, Muntz's metal, Aich metal, Bath metal, Metchts' metal, Bristol metal, and Kessler's alloy, brass platinum, and Mallet's brass; alloys of copper, zinc, tin and lead, such as statue bronze, Stolberg's, Jackson's et Polin's brass, white Chinese bronze, Japanese Kara-Kane; metal for friction pieces; alloys of copper, tin, zinc, antimony, and nickel, such as electrum, alfenide, packfong, alpaca, German silver, tutania, achberrium, spelter, Sheffield, Britannia, Pholin, and Algerian metals; alloy of copper and aluminium known under the name of aluminium and phosphor or phosphorous bronze.

Note 79. No. 198.—Only such plates and sheets as are intended for industrial purposes, but not thin sheets, such as tinsel, enamel (smalt), and imitation gold in booklets, specified in the tariff, are included under Tariff No. 198.

Circular sheets of copper, for bottoms of pans and other utensils, are also included in this number.

Note 80. No. 199.—By wire described in this number is meant round wire, the largest diameter of which does not exceed 9 millimetres, *i.e.*, No. 00 Birmingham gauge.

Note 81. No. 208.—By armoured tables are meant electric conductors which, besides the insulating coating, have one or more metal sheaths under or above the insulating substance; and conductors which, besides a copper core, have an exterior or interior sheath of steel wire.

Note 82. Nos. 211 and 212.—The galloons and textiles to which Tariff Nos. 211 and 212 refer are the same as those mentioned in Note 77, the only difference being in the metal of which they are made.

Note 83. Nos. 213 and 214.—Under the head of jewellery are classed small fancy articles exclusively used as ornaments, such as earrings, rings, brooches, breastpins, collar and shirt studs, sleeve links, chains, trinkets, medallions, bracelets, &c., but not goldsmiths' wares, canes, watches, or other like articles specified in the tariff.

Shirt studs and sleeve links made of mother-of-pearl, ivory, tortoise-shell, &c., in which the only metallic part is the stem on which they are mounted, are not regarded as jewellery, but as articles of the material of which they are made.

Note 84. No. 215.—Tinsel is a small sheet of beaten brass, which is so thin that it is exceedingly flexible, although being somewhat thicker than gilders' gold leaf. On being simply moved, tinsel sheets produce a metallic sound. Smalt in leaves consists of a sheet of beaten copper, analogous to tinsel, from which it differs on one side, this being whitened and coated with a varnish of transparent colour. Mosaic-worked smalt consists of small designs in relief chiselled upon the aforesaid sheets. Thin hammered metal leaf for gilding, commonly known under the name of gilders' silver or imitation gold, is likewise classed under Tariff No. 215.

Note 85. No. 216.—Tariff No. 216 includes metallic powders for bronzing used by printers, lithographers, and painters to imitate dull gold, silver or bronze on the articles to which applied.

Varnish prepared with the powders referred to, also cups and shells containing silver or gold paste for painters, are dutiable according to this number.

Note 86. No. 218.—The alloys mentioned in Tariff No. 218 may be tested in the following manner: A fragment of the sample is dissolved in nitric acid, yielding a milky liquid, which is filtered. The part which passes through the filter, when treated with sulphide of ammonia, will give a black precipitate, while, if subjected to the action of iodide of potassium, the precipitate will be yellow, both reactions thus proving the presence of lead. The solid part retained in the filter is carefully washed in distilled water and is treated with sulphide of ammonia, which dissolves it. By adding hydrochloric acid to the liquid, a precipitate of sulphide of antimony is obtained, which is characterised by an orange colour and indicates the combination of lead and antimony.

Note 87. No. 222.—A large proportion of the articles which pass in the trade as articles made of lead, such as tin soldiers, crayons (tajalapices), tubes for colours and dental pastes, &c., are really made of alloys of lead and tin or lead and zinc. The most simple method for distinguishing these alloys is to put a drop of sulphuric acid on the article to be tested. If it produces a slight effervescence or gas bubbles, it is an unmistakable proof that the article is made of an alloy of lead and zinc. In the case of an alloy of lead and tin it is sufficient to dissolve a small piece in nitric acid. The addition to the solution of a small quantity of water will make it slightly turbid if there should be tin in the alloy.

Note 88. Nos. 229 and 230.—Iron or steel wire specified in Tariff Nos. 229 and 230 shall be subject to duty specified therein, whether they be galvanised (zincked) or not, tinned or not. The diameter of the wire specified in No. 229 must be over 1 millimetre, *i.e.*, it must exceed No. 20 Birmingham gauge, but not more than 9 millimetres, viz., No. 00 of said gauge. Wire of a larger diameter shall, if of iron, be classed under round iron, and if of steel, as steel in bars. Strings for musical instruments, of iron or steel wire, not covered with thread, are, according to thickness, dutiable in accordance with the regulations established in this note.

Note 89. No. 231.—Iron wire for fences consists either of a double-galvanised (zincked) wire, twisted into an open spiral provided at its interstices with a sharp-pointed barb, or an iron strip with points, or a galvanised-iron strip in lieu of the iron wire, of 1 or 2 centimetres in width, spirally twisted and barbed. There are also classed under No. 231, as material for fencing, bands composed of galvanised-iron wire netting, provided that they do not exceed 5 centimetres in width, and double-twisted spiral wire, without points, or unbarbed, made of galvanised iron. The clamps for fixing the wire to the fences are included in No. 257. The hoops referred to are pieces of hoop iron intended to bind, once around, bales of fibre or other materials. They are either perforated at their ends to be rivetted or provided with special clasps. These hoops are sometimes furnished with triangular holes at intervals in the length, to economise metal or to lessen the weight.

Clasped iron wire for baling packages is imported in pieces, cut so as to go around same once and secure bales of different vegetable fibres in lieu of cords or hoops. These fasteners are usually of galvanised iron wire, sometimes single, sometimes double, and twisted in very open spirals.

Note 90. No. 232.—The detached parts of ploughs specified in Tariff No. 232, being integral parts of these implements, cannot be otherwise employed. Such parts as might have another application, were it even proved that same are intended for ploughs, shall be dutiable according to the component material and kind.

Note 91. No. 238.—Tariff No. 238 includes ferro-manganese in ingots containing 25% of manganese and upward.

The alloy of iron and manganese, called ferro-manganese, is used to improve the quality of steel. This alloy is very hard, and on that account cannot be easily filed. In order to ascertain whether the proportion of manganese is above or below 25%, it will suffice to put a magnetised steel near the ferro-manganese. If an attraction exists the quantity of manganese is below 25 %, otherwise it is above; when the quantity of manganese is higher the iron loses its property of attracting magnetised steel. Iron containing less than 25% of manganese, known in trade under the name of spiegeleisen, is dutiable according to No. 239.

Note 92. Nos. 239 and 240.—Iron ingots described in Tariff No. 239 must be of first fusion, *i.e.*, proceed from the first casting of the ore. Filings may be of any thickness, and scales and shavings shall be considered as such. By scrap metal must be understood irregular fragments of metal and old iron intended for melting purposes.

First fusion iron can be distinguished from rough wrought iron by its brittleness. For instance, a piece of cast iron measuring from 8 to 10 centimetres square or in diameter, placed on the ground, is liable to break under five or six blows of a hammer weighing 7 kilos. or of a sledge hammer, whereas under like conditions it is quite impossible to break wrought iron.

Note 93. Nos. 241 and 242.—By hoop iron is understood the strips of iron generally employed for baling goods, from 25 to 60 millimetres in width and corresponding in thickness to Nos. 14 to 20, inclusive, Birmingham gauge. Round iron means cylindrical iron rods exceeding 9 millimetres in diameter, and by square iron is meant square sectioned iron rods, of whatever thickness; by flat iron bars are understood prismatic bars whose section has the form of a parallelogram. Owing to its thickness, which must be over 2 millimetres or exceed No. 14 Birmingham gauge, such iron must not be confounded with hoop iron; solid bars, whose section has the form of a half circle or segment of a sphere, are called semi-round rods.

The following come under the same tariff number: All solid bar iron intended for industrial purposes, having a hexagonal, octagonal, triangular, or elliptical section.

By angle iron are meant flat iron bars, folded along the entire length, whose section represents any kind of angle formed by the two longitudinal halves of the bar. T irons consist of two flat bars superimposed in such a manner that one is perpendicular in plane to the other and forms two right angles. These two kinds of iron, which are of slight weight, must not be confounded with roofing beams or joists, which may be of the same shape. This number further comprises light rods whose section resembles an iron pole or other similar figure, used for window frames in iron buildings, as well as iron bars known as "overlap," or whose shape resembles that of a mushroom.

Note 94. Nos. 250 and 251.—By beams and joists for roofs are understood solid iron pieces, capable of supporting, without bending, weights fixed in relation to their dimensions. Their section is affected by different forms, as T, I, L, U, [ ], according to their application and resistance.

The beams, joists and pillars included in No. 250 must be without any perforations or cuts of special form to fit them for some definite construction, since this number comprises only pillars, bolts, and joists which can be used indiscriminately in any structural work.

The pillars may be cast in one piece or formed of separate sections, screwed or rivetted together.

No. 251 refers to beams, joists, and pillars, of iron or steel, provided with perforations, special cuts, or in any way prepared for some definite structural work. No. 251 also includes trusses, supports, foundation plates for pillars connecting plates for braces, and tiebeams with or without nuts, and, in general, all detached parts of iron and steel used for structural purposes.

This number does not include screws, tiles, and plates for roofs, the detached parts for structural purposes enumerated in the tariff or the alphabetical list, or those forming decorations or ornaments.

Parts not needed for strengthening the structure are considered as decorations and ornaments; but simple ornaments, such as cornices, even

decorative, since they are necessary for the formation of the structure, are included in No. 251.

The beams and joists of iron or steel, comprised in Nos. 250 and 251, must weigh at least 5 kilos. per linear metre; those weighing less are rated as angle and T irons under No. 241.

Note 95. No. 256.—Anchor chains are admitted free, according to the alphabetical list, as parts of a vessel. To distinguish anchor chains from those specified in No. 256, it should be observed that anchor chains for ships must have shackles by means of which they can be easily separated into sections of about 30 metres long, also called "shackles" by sailors; and that the chains must correspond in size with the anchors with which they are imported, in accordance with the proportions given in the table below. The figures given in the table regarding the calibre and weight of the anchors, while those generally accepted in navigation, are not to be regarded as an absolute standard, since they are merely approximate and intended to be used in determining whether the chains are adequate for the anchors with which they are imported. The maximum length of chains and the minimum calibre of the links given in the table, are to be considered as exact figures for tariff purposes.

The following table shows the required length of anchor chains, in proportion to the weight of the anchors:

ANCHORS.	CHAINS.		
Weight in kilos.	Calibre of links in millimetres.	Maximum length of chain in metres.	Approximate weight per linear metre of chain in kilos.
85 to 100	12 to 14	100	3 250 to 4 300
100 ,, 150	16	100	5 500
150 ,, 200	18	100	7 —
200 ,, 250	20	100	8 700
250 ,, 300	22	200	10 500
300 ,, 350	24	200	12 500
350 ,, 400	26	200	14 700
400 ,, 500	28	200	17 —
500 ,, 600	30	200	19 500
600 ,, 700	32	200	22 200
700 ,, 800	34	200	25 100
800 ,, 950	36	200	28 100
950 ,, 1,100	38	300	31 300
1,100 ,, 1,250	40	300	34 700
1,250 ,, 1,400	42	300	38 300
1,400 ,, 1,600	44	300	42 —
1,600 ,, 1,800	46	300	45 900
1,800 ,, 2,000	48	300	50 —
2,000 ,, 2,100	50	300	54 200
2,100 ,, 2,200	52	300	58 700
2,200 ,, 2 300	54	400	63 500
2,300 ,, 2,400	56	400	68 —
2,400 ,, 2,600	58	400	73 —
2,600 ,, 2,900	60	400	78 100

Note 98. No 257.—Tariff No. 257 includes nails of all kinds, screws, bolts, rivets, and washers and iron or steel nuts, threaded or unthreaded. Double-pointed nails, called "clamps," and those of undulated steel plate for frames are embraced in this tariff number. Spikes, bolts, and fish plates for rails are included in No. 249 as material for the construction of railways.

Screws for rails are rated according to No. 249, provided they are consigned to a railway; when imported by a private party, they must come together with the fish plates, otherwise they are rated under No. 257.

Note 97. No. 259.—Tariff No. 259 is applicable to steel rods or strips of any shape or size, coiled or cut, even with holes, coverings, hooks, or eyes of brass or other common metal, covered or not with cloth or leather, for corsets of clothing.

Note 98. No. 264.—Emery is a variety of impure alumina; it contains magnesia, silica, oxide and protoxide of iron, and corundum. Its colour varies between bluish grey and dark brown. By means of loadstone a certain quantity of protoxide of iron can be extracted from its powder. Although heavy, it floats in water when reduced to a fine powder. When spread on a wet glass and crushed with a small muller it completely dulls the surface of the glass.

Tariff No. 264 applies only to emery in powder or grains, and not to emery applied on paper or cloth used for polishing or to emery wheels.

Note 99. No. 265.—Clay and sand of all kinds employed as raw materials for industrial purposes are classed under Tariff No. 265.

Clay, the constituent parts of which are silica and alumina, may be white, light yellow, light blue, grey, or light green. It absorbs water and with it forms a more or less plastic mass according to the quantity of sand it contains. It is divided, according to its plasticity, into fatty clay, which is unctuous to the touch and is elastic and may be drawn out, and lean clay, with a mass hard to the touch and which disintegrates when drawn out.

The clays are usually classified as follows: Fire clay; pipe and porcelain clay, called "china clay" or "kaolin," which is plastic to a high degree and resists high temperatures; common clay, called potters' or plastic clay, which softens at great heat and vitrifies; fuller's earth, which disintegrates with the contact of water and is chiefly employed in fulling, for scouring cloth, and for the clarification of certain products; calcareous clay or lime marl, which disintegrates with the contact of water and produces a strong effervescence when in contact with acids; loam, a mixture of clay and sand, employed for the manufacture of common bricks. Coloured sand, for painters, is regarded as powdered colours.

Note 100. No. 266.—Jet is a hard compact, black lignite, analogous to coal and susceptible of a bright polish. Like lignite it is combustible, but in burning it produces ashes and not coke. Tariff No. 266 only applies to unpolished and unwrought jet.

Note 101. No. 267. By sulphur is understood the metalloid in a native state, cast into irregular lumps, into sticks, or sublimate; in the latter case it is also called "flowers of sulphur."

Note 102. Nos. 268 and 270.—Carbonate of baryta is found in a native state under the name of witherite, in hard, white masses, formed of radiated concretions. It is completely soluble in diluted hydrochloric acid, and this solution, when treated in a heated state with sulphuric acid, gives a white precipitate of sulphate of baryta. Carbonate of baryta is poisonous.

Carbonate of magnesia is found in a native state under the names of magnesite, saussurite, and dolomite. It is a milky-white body, sometimes having coloured spots. It dissolves in diluted sulphuric acid, when it will effervesce and emit carbonic acid. Carbonate of strontia is found in a native state, under the name of strontianite. It is of a light-grey colour and gives a purple-red hue to the flame of alcohol or the blowpipe.

The above-named carbonates, whether natural or artificial, come under the same number.

Tariff No. 268 applies to chalk or carbonate of calcium, to Vienna or Bologna lime, and Spanish white.

This product occurs in the form of a white granular powder. When treated with acids, it produces a strong effervescence, while emitting carbonic acid. It is soluble in diluted hydrochloric acid and leaves no sediment. When red hot it does not appear to alter; sediments, when placed on curcuma reactive paper, blacken the same.

Note 103. No. 271.—Tariff No. 271 includes heavy spar or native sulphate of baryta, a white, heavy, insoluble, insipid, and odourless powder, which, when red hot, assumes a greyish-yellow colour and exhales an odour of sulphuretted hydrogen when moistened with hydrochloric acid; fluorspar or fluoride of calcium, a white, heavy powder employed in glass engraving; calcareous or Iceland spar, whose crystals are always rhomboidal shaped, and which is a carbonate of lime, and Greenland spar or cryolite, which is a fluoride of aluminium and sodium.

Note 104. No. 274.—Tariff No. 274 includes black plumbago and graphite, or black lead, a black powder with a steely lustre, greasy to the touch, and adhesive. Red plumbago or blood stone, which is merely ochre tinted red by sesquioxide of iron, is ranged under No. 543.

Note 105. No. 275.—Tariff No. 275 refers to Venetian talc or pulverised silicate of magnesia, a white powder of a brilliant, or pearly lustre, greasy and unctuous to touch. It is put inside of gloves and boots to make it easier to slip them on, and is also employed in the manufacture of soap. It is commonly called "wash-balls." In perfumery it serves to prepare certain cosmetic paints. Sheet talc and white or coloured mica, in sheets or powder, are subject to the same duty.

Note 106. No. 276.—By unrefined mineral oil is meant the product of the first distillation of schist and crude petroleum. It is of a brown or reddish colour by transparency and green by reflection. It is unctuous, has a strong smell, and is unfit for illuminating, even when containing a certain quantity of volatile products.

Note 107. No. 277.—Refined mineral oil is the product of the refining or distillation of crude oil. According to degree of refining it is more or less light and more or less colourless. Common illuminating oils are generally of a density of 0·790°; the colour is yellow, and, like all mineral oils, they have a greenish reflection. The highest refined mineral oil is colourless, with bluish reflections, and of a density of 0·778°. Lighter oils are called ethers, petroleum, naphtha, gasoline, solar oil, &c. They are colourless, very volatile, inflammable, and their average density is 0·650°.

Benzine, hydride of phenyl, benzol, or benzene, is at present extracted from oils derived from the distillation of coal tar. Benzine is liquid, colourless, and of a tar-like odour. Its density at 15° is 0·85. Nearly insoluble in water, to which, nevertheless, it gives a part of its odour, it is very soluble in alcohol, ether, methylic alcohol, and acetone. It is inflammable, slightly dissolves sulphur and phosphorus, and more so heavy and essential oils, camphor, wax, and rubber.

Mineral wax is simply a variety of paraffin. It is extracted from ozocerite, a mineral bitumen likewise known under the name of Moldavian mineral wax or native paraffin. When in the state of bitumen or impure ozocerite it is of a deep yellow colour, with greenish reflections, is soft, wax-like, and greasy to the touch. It melts at a temperature over 53° without producing the odour of asphalt, and in burning gives a flame without leaving soot. Its density is between 0·85 and 0·90. When thoroughly refined it is white and is very analogous to paraffin. It is indiscriminately called mineral wax, ozocerite, and ceresine.

One of the features which distinguish beeswax from ceresine is the following: When submitted to the action of a moderate fire by fuming sulphuric acid in the presence of amylic alcohol, beeswax will carbonize, while ozocerite remains unimpaired. Ozocerite is soluble in ether.

Paraffin is a wax-like substance, white, slightly transparent, and greasy to the touch. It is extracted from mineral oils, and retains a feeble odour of petroleum. It does not saponify under the action of alkalis, and melts at 42° or 43°. It is insoluble in cold alcohol, but it dissolves in a certain quantity of alcohol in ebullition, and crystallizes into thin needles while cooling. Paraffin is soluble in ether, petroleum, and essential oils.

This product is also found in a liquid state, colourless, odourless, and tasteless, soluble in ether and chloroform. Undiluted alcohol dissolves small quantities of liquid paraffin, but when diluted, the mixture becomes troubled and of a milky colour. Amylic alcohol, iodine, and chlorides, bromides, and iodides of phosphorus dissolve in liquid paraffin.

Note 108. No. 278.—Tariff No. 278 includes tar obtained from the distillation of coal. When liquid it is viscous; when in the mass it is black, and if in thin sheets it is greenish. It exhales a strong odour of carbolic acid, and contains oily, empyreumatic, and carbon substances. If stirred in water it floats on the surface in the form of greasy filaments, which decompose light into rainbow-coloured reflections. It is also called coal tar.

Asphalt or Jew's pitch is a black, brilliant substance, of an odour strongly resembling tar, hard and vitreous when broken. When heated it is soluble in common turpentine oil, and forms a black, bright varnish, employed for coating oxidable metals and for preserving wood from damp and insects. It is insoluble in water and in alcohol; it is soluble in sulphide of carbon. In burning, asphalt produces a strong odour and leaves a spongy coal as a residue.

Asphalt solutions are regarded as prepared colours.

Note 109. No. 280. Vaseline is a greasy substance derived from mineral oils. It retains a slight odour of petroleum. Its colour is yellow with a greenish tint, or dull white with a bluish tint. It is very unctuous, melts between 37° and 40°, and its density is from 0·84 to 0·85. It is insoluble in water, slightly soluble in alcohol, and soluble in essential oils, ether, and glycerin. By adding water to the solution of vaseline in glycerin these two bodies separate. Hydrochloric acid does not affect it, and potash does not saponify it. Examined at a low temperature with a microscope, it presents crystals in very thin needles. Only pure vaseline is comprised in Tariff No. 280, and not that mixed with any kind of perfume for toilet purposes, nor vaseline mixed with a medicinal substance to form a pomatum or ointment.

Note 110. No. 281.—Tariff No. 281 applies to stone slabs for paving streets.

Note 111. Nos. 287 and 288.—By tiles are meant small pieces of compact clay, pressed, the surface of which is covered with bright colours and

enamelled in the oven with a glazing similar to that of porcelain. They are generally square, and the dimensions of their sides do not exceed 15 centimetres. This size is not exclusive, so that in the Customs classification it is only necessary to consider the enamelling or glazing in imitation of porcelain. This number includes tiles of enamelled iron. Clay tiles with mouldings on the sides and vitrified clay mouldings are included in No. 287.

Note 112. No. 291.—In Tariff No. 291 are comprised roof tiles, ventilators and pipes of earthenware, glazed or not. It is immaterial, for tariff purposes, whether pipes be intended for drainage purposes, for connecting subterranean electric conductors, or any other purpose not specified.

Note 113. No. 297.—Tariff No 297 applies to small tiles of different shapes, sizes, and colours, which, when assembled, represent on pavement patterns similar to those of linoleum and even of certain carpets. They are of very fine and compact earth, artificially coloured, very hard, and their thickness rarely exceeds 10 to 15 millimetres. The finest are of china clay, or kaolin, and the commonest of artificial stone or cement, but their sizes hardly equal one-third or one-fourth of those of tiles of 20 centimetres, and their shape is square, prismatic, round, or triangular.

Note 114. Nos. 303 and 304.—No. 303 only applies to ordinary bottles, of common glass, light coloured or dark, the form of which is exclusively adapted for bottling and preparing for sale wine, brandies, liquors, beer, vinegar, &c., and not to bottles furnished with indelible inscriptions impressed in the mass of glass, bearing the name of the product for which it is intended, the name of the manufacturer of the product, that of the seller or establishment for its sale, or any other distinctive mark which gives to the bottles the character of exclusiveness, inasmuch as these are included in No. 304. Marks or designs of any other kind shall not be considered.

When common bottles are provided, besides the cork stopper, with one of glass, or any other addition, those additional objects are rated under the tariff numbers to which they belong.

Note 115. Nos. 316, 317 and 318.—Tariff No. 317 includes pieces of glass or crystal the surface of which is cut by means of grindstones, forming facets with sharp edges. Some pieces of glass cast in a mould have ornaments and facets in imitation of cut glass, but they cannot be confounded with the latter, since they lack the sharp edges produced by the grindstone and constituting the distinguishing features of cut glass. The slight cutting to which some pieces of moulded or blown glass or crystal are subjected in order to eliminate the seam of the mould or any other imperfection shall not be taken into account for the purpose of classification.

The tariff makes no distinction between pieces of white glass or crystal and those of another single colour.

The wares of glass or crystal engraved or ground in part by means of any chemical or mechanical process for the purpose of forming ridges, designs, works, initials, or letters that are neither trade marks nor the marks of the seller, whether inside or outside are those referred to in Tariff No. 317, with the exception of those specified, among which are glass bottles or flasks with lettering, and which are included in Tariff No. 304. The grinding of the necks and corks of flasks and vessels, and in general, the polishing which the pieces of glass or crystal undergo in fitting them together, as well as the graduated scales and the marks, figures, and letters which indicate the capacity of the flasks, vessels, tubes &c., or the measure or number of the pieces, and which are engraved in the same vessels, flasks, or pieces, &c., is no reason for applying another rate of duty than that indicated in No. 316 as applying to glass and crystal in pieces not specified. Neither shall there be applied a different rate than that mentioned for pieces of glass or crystal completely ground, nor for those which have one end ground and the other end not, as is the case in some kinds of globes, lamp chimneys, candlesticks, &c., but without these different colourings forming ridges, bands, pictures or drawings.

Tariff No. 318 includes glass or crystal articles of two or more colours, or one single colour with different tints or shades; also articles entirely or partly gilt, silvered, or coloured, whatever be the form of such ornaments and kind of articles, provided that they be not specially mentioned.

This number also includes crystal or glass articles imitating precious stones, and those of glass, inside of which are applied superficial coats of coloured metal or coloured varnish, such as garden balls, glass beads, &c., or articles which, by a similar interior application of different substances, imitate tortoise-shell, mother of-pearl, pearls, &c.

Note 116. Nos. 321, 322 and 323. Glass and crystal in sheets are considered as flat glass. Flat glass and crystal, of whatever size, the surface of which has been partly ground or engraved to form, by means of any chemical or mechanical process, patterns ornaments, or letters visible in daylight, are classed under No. 322. Glass and crystal with polished edges, bevelled or not, as well as flat glass and crystal with mountings or settings of common metal, by which they are joined together to form windows with mosaics or figures, landscapes, &c., are likewise comprised in the same number.

Flat glass or crystal, striated, channelled, or wrought by casting, ground on the entire surface, glass in the shape of tubes more or less closed, provided that it forms no cylinder or tube, and common glass and crystal, plain, not engraved or ornamented in any manner, are classed, whatever be their size, under No. 321.

In the classification of the glass and crystal mentioned in the above numbers no distinction is made in the tariff between white and that of a uniform colour applied on the surface or obtained in the mass. Should the colour, however, not be uniform, either because some parts have not been coloured or the original colours have again been given to the glass and crystal, even when the glass has been ground, or because other colours have been wholly or partly applied to the glass or crystal, or because the colour, although uniform, presents different tints or shades, the glass and crystal must be considered as decorated and shall be dutiable according to No. 322.

Glass for paving, enumerated in No. 323, besides being of a thickness adequate for its use (at least 1 centimetre) has, in a general way, a rough surface, especially when of large size; as to its transparency, though translucent, objects cannot be seen clearly through it, owing to the dark colour of the glass or the impurity of the mass.

Glass for paving may be square, polygonal, or round, and it is not necessary that the edges be cut straight.

Note 117. No. 324.—Round glasses for watches and glasses for spectacles or other optical instruments imported separately, whether concave, convex, or mixed, are included in this number.

Note 118. Cotton.—The tariff classes under the denomination of cotton the white and silky fibre which grows on the seed of the cotton plant, a malvaceous plant of the genus Gossypium.

Although in trade, cotton is divided into different kinds, the tariff establishes no distinction between them.

There are several means to distinguish the cotton threads in a tissue, but none is so sure as an examination by means of the microscope. Seen through the microscope, the cotton fibres appear in the shape of translucid ribbons, twisted in very open spirals, a characteristic which is found in no other vegetable fibre. Sometimes it is observed that some of the fibres on one side of the tissues instead of being in the shape of ribbons and in spirals, are round, which indicates that the fibre proceeds from a capsule not entirely ripe. Cotton filaments are never longer than 40 millimetres.

Note 119. No. 325.—By cord is understood the cord or thread formed by simply twisting together two or more heads, made up at the same time by one or more re-twisted threads, such as are used in sewing machines and in crochet work. The various cylindrical hanks, compact or hollow, are also considered cords.

Note 120. Nos. 327, 374 and 375.—Cotton twine consists of a loosely twisted thread, neither sized not gummed. It differs from thread, which is always of two or more ends, while twine is only composed of one end, which, if slightly untwisted, allows the separation of the component fibres.

The twine referred to in No. 375 is a thin cord made of the fibres enumerated in said number, oiled, loosely twisted, and of a structure similar to that already mentioned in treating of twines in general, and which is known in England and the United States by the name of "binding twine."

Note 121. No. 329.—Cotton wicking for candles or tapers is a twisted assemblage of yarn, very supple, without size, and of a thickness proportionate to its use. This article is generally made up by joining together several ends of heavy yarn, which, without forming skeins, are wound parallel in balls.

Plaits for stearin candle wicks, even when prepared with borax or other substances, and yarn assembled in fine, slightly twisted cords, intended for the manufacture of wax matches, are included in this number.

Note 122. Nos. 333, 333*a*, 333*b*, 334, 334*a*, 334*b*, 335, 335*a*, 336, 384, 385 and 386.—By tissues of smooth texture must be understood tissues composed of single thread, in which the woof threads in crossing from one side to the other pass above the even numbered threads and below the odd threads of the warp one by one, said threads crossing each other in an opposite direction to return to the point of departure—that is to say, passing above the odd threads and below the even threads.

Tissues obtained by any other process of weaving, as well as those woven in the above manner, but which instead of being composed of a single thread comprise either two or more parallel threads, entwining at the same time the woof or warp threads, or threads of several ends, shall not be considered as tissues of smooth texture.

Openwork tissues or drawn work, either of cotton or linen, shall not be considered tissues of smooth texture. (See Note 123.)

To ascertain the number of threads composing a tissue of smooth texture, a lens shall be used known by the name of "thread counter," having a square of 1 centimetre per side. The warp and woof threads found in this space are added together, ignoring fractions of threads, and if the total can be exactly divided by two, the quotient shall be considered as the number of threads that the tissue contains in a square of half centimetre per side; but if the sum is not exactly divisible by two, the fraction of a thread resulting in the quotient shall be considered as an entire thread and added as a unit to those obtained in the quotient. In this operation care should be taken that the edge of the square or space to be examined by the thread counter corresponds as nearly as possible with the space separating one thread from another.

No account shall be taken of a difference of two or three threads when in only a few parts of the tissue, if due to a flaw of the loom.

Note 123. Nos. 338, 388 and 430 to 432.—Embroidery is a work in relief, worked by hand or by mechanical devices, of separate threads of the tissue on a fabric already made. For the purpose of the law, tissues with designs in relief, filled or outlined, composed of chains or cordons of any material, or obtained by means of beads of glass, porcelain, metal, gum, or composition, or by means of the application of parts cut from other tissue, shall be considered as embroidered. Embroidered cloths are those that contain embroidered designs, either in their edges in the shape of borders or through the entire fabric.

Note 124. Nos. 339, 340, 389, 390, 430 to 432, 485 and 486.—Tissues combined with non-precious metal, the metal forming woven or embroidered patterns, and tissues in which the metal threads, generally in the form of threads of precious metals, enter in the composition of the warp, the woof, or both, without forming patterns, are classed under these tariff numbers.

By drops or showers (*lluvia*) are meant a series of dots placed at regular distances on the surface of a tissue and obtained by means of a single thread.

Instead of dots the presence of a thread forming a simple stripe may likewise be admitted, but in the latter case the spaces between the threads must be the same as those for forming the dots. Dots which in the pattern of the tissue are obtained by winding, in open spirals, a light-coloured thread on another twisted dark-coloured thread, or vice versa, are likewise considered as dots.

Note 125. Nos. 341, 391, 487 and 488.—The statement of note 124 is applicable to Tariff Nos. 341, 391, 487 and 488, with the only difference that the tissues therein mentioned are combined with threads and metallic threads, which in this case must consist of silver, gold-plated silver, or platinum.

Note 126. Nos. 342, 392, 393 and 394.—Carpets are composed of a tissue of thick and strong yarn, generally of hemp, which serves as a foundation or ground for other yarns of cotton, wool, or other materials, slightly wound around the woof. When these yarns form a series of loops on the surface it is called uncut pile (*rizo*), but when the loops are cut and give to the carpets an appearance of velvet, the velvety tissue is known in commerce as shaggy or cut pile (*tripe*) carpets.

Note 127. Nos. 343 and 344.—The tassels enumerated in Tariff Nos. 343 and 395 have different applications and are of all sizes. The duty leviable thereon is not changed even when they are furnished with cords for suspending the same, provided that the cords do not exceed 40 centimetres.

Note 128. Nos. 344 and 396.—Tariff Nos. 344 and 396 are applicable to tassels attached to a cord of the same material, forming one object adapted for a special use; such as cords for carriages, bells, curtain loops, beds, sword knots, etc.

Note 129. Nos. 347, 348 and 440.—Tariff Nos. 347 and 348 comprise drawers of muslin for men. The ornaments or embroidery on the waistband are not taken into consideration.

Muslin shirts or undershirts, with or without attached fronts, collars, and cuffs, are distinguished from blouses by the latter being exclusively

outer wearing apparel, and their flaps (when they have any) differing in shape from shirt flaps.

Note 130. Nos. 354, 355, 403, 404, 442, 443, 470 and 502.—For the application of the tariff the dress patterns must be presented in the conditions stipulated in Article XXI. of the general regulations, bearing in mind that if the part of the pattern which must be considered as ornament cannot be subjected to fixed rules, it can, nevertheless, in each case be determined not only by means of the models of the dresses in question, but also by considering that the ornament, being only a simple accessory, must as such represent but a small part of the tissue composing the dresses. The heading "woollen stuffs mixed with silk in the tissue," used in Tariff No. 443, applies to woollen tissues with only a small part of silk in the stripes, checks, or designs, and in such a proportion that the wool represents the predominating material. The heading "silk tissues mixed with cotton, linen, or wool," stipulated in No. 502, applies to tissues in which the silk constitutes the predominating material on the surface, both the warp and woof being taken into consideration. This number comprises also patterns of tissues in which silk is as much in evidence on the surface as other materials entering into the composition of the textile. The dress patterns described here are included under Tariff Nos. 354, 355, 403, 404, 442, 443, 470 and 502.

Note 131. Nos. 356, 357, 407 and 408.—Trimmings consist of cloth bands generally up to 4 centimetres wide and used as ornaments for many articles of different kinds as well as for garments. Some trimmings have the form of ornaments of a tissue similar to lace, but they are easily distinguished from the latter. The trimmings to which No. 356 refers are those made exclusively by braiding machines, and on that account can be easily unplaited without breaking any threads, which cannot be done in the case of loom-made lace.

Some trimmings imitate imperfectly in their fanciful outlines the kind of lace known as *guipure*. To distinguish them it should be remembered that *guipure* is characterised by a lack of simply braided tissue, since it is not intended to imitate the so-called bobbin lace or knitted lace, whether net or mesh work, but consists of a lace with small part formed by single threads and highly raised work and covered with parallel threads like those in raised embroideries. Its general appearance is that of embroidery detached from the cloth on which it is made.

Trimmings are usually made of twisted thread, sometimes imitating knitted lace, and for this reason known in the trade under the name of *imitation bobbin lace*. To avoid confusion and contests, only those trimmings are to be considered as coming under No. 356 which consist of braided bands weighing over 150 grammes per square metre and having a maximum width of 4 centimetres.

Trimmings or ornaments of a tissue resembling lace, provided they weigh less than 150 grammes per square metre or measure over 4 centimetres in width, are to be rated as lace.

In estimating the width of trimmings the greatest width should be taken, not excluding the loops on the border.

Nettings are mesh trimmings, one border of which is generally furnished with round tassels or fringes.

Ornaments composed of a galloon or band of tissue having at one of its borders free cord-like filaments are considered as fringes. Ornaments consisting of a galloon or band of tissue, plaited or undulated, or which have one border festooned, pointed, or with similar designs, are likewise included in this number. Nos. 357 and 408 apply also to cotton and linen ribbons with buckles or eyelets of common metal. Should the buckles and eyelets not be throughout the entire length of the ribbon, or be placed at more than 10 centimetres apart, the ribbons in question shall be dutiable under the respective number as if unfurnished with buckles or eyelets. See Tariff Nos. 356, 357, 407 and 408.

Note 132. Nos. 368, 369, 459, 460 and 512.—The material composing the lining of ready-made garments shall not be considered in assessing the duty applying thereto, according to the kind of tissue on the outer part of said garments. For a better explanation of the word lining, it may be said that every fabric covering the inside of a garment shall be considered as lining, but the fabric or cloth which is visible on the outside of the garment shall never be considered as lining (such as folds, lapels, ornaments, &c.), and those which are used as transparents or backgrounds in skirts or overskirts of embroidery or lace, inasmuch as the materials of which said articles are composed shall serve as a basis for the assessment of duties. The designation "woollen stuffs mixed with silk in the tissue," employed in No. 460, applies to woollen tissues with only a small part of silk in the stripes, checks, or designs, and in such a proportion that the wool represents the material predominating on the surface of the tissue. The designation "silk tissues mixed with cotton, linen, or wool," employed in No. 512, applies to tissues in which the silk predominates on the surface. See Tariff Nos. 368, 369, 459, 460, and 512.

Note 133. Nos. 370 and 371.—The duty applicable to strips or bands, embroidered or openworked, mentioned in Tariff Nos. 370 and 371, remains the same, whether such strips be cut or joined together in sets or in the piece uncut. Cut strips are distinguished from ribbons in that they are without borders.

Note 134. Nos. 169, 169*a*, 169*b*, 169*c*, 382, 382*a*, 382*b*, 382*c* and 383.—The duty applicable to the tissues specified in Nos. 382, 382*a*, and 382*b* shall be levied according to weight even when containing a few coloured threads of the specified fibres or of cotton in the shape of stripes, provided the latter do not occupy more than a quarter of the surface of the tissue, otherwise the tissues shall be regarded as coloured. In the classification of tissues, the labels or inscriptions affixed to the sacks are not to be taken into consideration. Any other tissue manufactured from the *same fibres*, but which may not be clearly included in Nos. 382, 382*a*, 382*b*, 382*c* and 383, shall be dutiable according to Nos. 384-391.

Note 135. No. 399.—Tariff No. 399 refers only to linen drawers for men. The ornaments or embroidery on the waistband are not to be taken into consideration.

It also applies to linen shirts or undershirts, with or without attached fronts, collars and cuffs. These shirts are distinguished from blouses by the latter being exclusively outer-wearing apparel, and their flaps (when they have any) differing in shape from shirt flaps.

Note 136. Flax.—For tariff purposes, flax, hemp, and other similar fibres are grouped together as liable to the same rates of duty. The principal fibres similar to flax and hemp are: jute or Calcutta hemp, abaca or Manila hemp, ixtle, pita, "lechugilla," henequen, China grass, New Zealand flax, ramie; and Bengal hemp. The surest method to distinguish flax from cotton is by means of a microscope. Seen through a microscope the fibres appear like hollow tubes, cut off into sections by transversal walls, resembling corn stalks. These walls are covered with more or less numerous filament. Hemp has the same appearance as flax, but its tubes are somewhat thicker, and the silky appendices are more abundant.

Note 137. Wool.—Yarns, tissues, or articles of hair which, like those of the Angora goat (mohair), alpaca, and others, are employed for the same purposes as sheep's wool are classed under category "Wool," for tariff purposes.

Note 138. No. 427.—Worsted yarn ("estambre") is a soft and spongy yarn composed of fine carded wool, slightly twisted; it may be of several ends and be combined with threads of common metal, which generally in such case, surround it in large open spirals.

Note 139. Nos. 345, 346, 349, 350, 397, 398, 400 and 401.—These numbers include articles of elastic tissue known as hosiery, whether relating to articles woven in one piece, articles cut and sewn, or articles furnished with bands of tissue for the purpose of strengthening some of their parts. In the first and second class are included stockings, socks, undershirts, caps, gloves, bands, &c.; in the last class are included drawers, jerseys, corset covers, &c. Open-worked hosiery is also included in this number.

Hosiery with velvet on one of its faces must not be confounded with cassimere or tissue made in imitation thereof; the former is made of a series of chain stitches composed of a single thread, while the latter, made in imitation of it, consists of threads of woof and warp.

Note 140. Nos. 446 and 447.—Woollen felt is a pulp formed by the agglomeration of the matted natural filaments of wool. As these filaments are not twisted like yarn, and do not cross each other, felt is not tissue. Some felts for industrial purposes have a core of warp and woof threads to give consistency to the pulp and to prevent tearing by the strain to which they must be submitted. As their sides or surfaces, however, present the same appearance as all felts, the woven yarns in the core must not be taken into consideration.

Endless woollen felt bands, for machinery, must be fulled in one solid piece, so that they present no break in continuity. Felts composed of a band the extremities of which were united by sewing or with hooks shall, according to weight per square metre, be dutiable under Tariff Nos. 446 and 447.

Note 141. No. 452.—Chenille is composed of two or more strong yarns through which pass a series of very short threads, generally of wool or silk. The longitudinal yarns strongly twisted form with the small filaments of wool or silk a kind of cylindrical brush with very close spirals. For the classification of chenille, account shall solely be taken of the material forming the plush, whether the interior part be of vegetable or animal fibres or of metallic threads.

Note 142. Nos. 480, 481 and 482.—Velvet or plush tissues with silk nap on a part or the whole of their surface, or with warp or woof exclusively of cotton, linen, or wool and only having nap of silk, shall be dutiable according to No. 480 of the tariff at the rate of 4 pesos.

The duty of 5.50 pesos, provided in No. 481, is applicable to plush or velvet tissues with silk nap on a part or the whole of their surface, with warp of silk mixed with cotton, linen, or wool, and woof unmixed with silk, or vice versa.

The following shall be dutiable according to No. 482, at the rate of 8.25 pesos, viz.: plush or velvet tissues with nap of silk on a part or the whole of their surface, and warp and woof of silk with an admixture of cotton, linen, or wool; also those with warp entirely of silk and wool of silk mixed with cotton, linen, or wool, or vice versa.

Note 143. No. 515.—Aniline oil is a product derived from coal tar; it serves as a basis for various artificial colours.

Very pure and newly prepared aniline is a colourless, astringent liquid, with a strong, somewhat aromatic odour, and bitter to the taste. Impure, it is slightly coloured. Under the action of light its colour becomes red and finally even takes a resinous consistency; heated, it dissolves sulphur and phosphorus, but does not dissolve camphor, colophany, or rubber. Its specific gravity is 1.028.

Fuming nitric acid gives it a dark-blue colour; an aqueous solution of chromic acid produces, according to concentration, a green, blue, or black precipitate; hypochlorate of soda colours it violet.

Aniline oil generally contains toluidine, which does not modify its classification.

Like all bases, it usually produces with acids colourless salts. These salts, treated with concentrated sulphuric acid and several drops of a solution of bichromate of potash, take a dark-blue colouration. Solutions of aniline salts give a dark-yellow colour to marrow of the elder, and this colour does not disappear under the action of chlorine.

Note 144. No. 516.—Acetate of alumina is liquid, white, uncrystallisable, with acid reaction.

Acetate of copper or verdigris is found in the form of thick, dry loaves, pulverulent, of a bluish-green colour; it is soluble to a very slight extent in pure water and entirely soluble in acidulated water. Its taste is styptic and its odour acid.

Acetate of iron employed for industrial purposes is a dense liquid, of a dark-green colour, a styptic taste, and an odour of acetic acid or wood vinegar. Exposed to the air, it oxidates and turns yellow.

Acetate of lead is found in the form of agglomerated prismatic crystals. It is known under the name of sugar of lead or salt of Saturn, or under the name of lead vinegar when in a liquid state, colourless, yellowish, or greenish. It is astringent and of a styptic taste. Crystallised, it forms long, white, efflorescent prisms. It is soluble in water and in alcohol.

Acetate of ammonia is a colourless liquid, of a uric taste, with a slight ammoniacal odour which increases when heated. The action of heat on this product likewise develops therein the odour of vinegar.

Acetate of lime, which is obtained by the saturation of lime with pyroligneous acid, is found in masses of a grey or brown colour.

All these acetates are known in industry under the name of pyrolignites.

The tariff specifies neither the state nor the employment of the above-mentioned products.

Note 145. No. 517.—White arsenic or arsenious acid comes in sheets, opaque on the exterior and transparent in the interior, convex on one side and slightly concave on the other. Reduced to powder, it has the appearance of sugar. It is odourless, but placed on glowing coals, it volatilises and diffuses a characteristic smell of garlic. It is more soluble in alcohol than in water and in boiling water than in cold water. A solution of arsenic, lightly acidulated by a solution of hydrochlorate acid and submitted to the action of sulphuretted hydrogen, gives a yellow precipitate, soluble in potash and ammonia.

Ammonia and several drops of nitrate of silver produce in the solution a yellow precipitate, and sulphate of copper produces a greenish precipitate in the solution rendered alkaline by means of the ammonia.

Note 146. Nos. 518 and 519.—The sulphuric acid of commerce is a thick liquid, of an oleaginous consistency, of a specific gravity of 1.843 at a temperature of 15° C., and by Baumé's areometer marks from 62° to 66°.

Very pure it is colourless, but with time it turns light brown. When concentrated it exhales fumes at the contact of air. It strongly attacks organic tissues and carbonises them. When mixed with a quarter of its volume of water its temperature rises to above 100° C. Several drops of sulphuric acid produce in a barytic solution a white insoluble precipitate. Anhydrous sulphuric acid is found in the shape of silky crystals similar to amianthus fibres.

Sulphurous acid is gaseous at normal pressure. Under pressure it can be transported and preserved in a liquid state in strong iron cylinders furnished with cocks, which can be hermetically closed. Its odour, similar to burning sulphur, is suffocating, provokes coughing, and strongly irritates the larynx. See Tariff Nos. 518 and 519.

Hydrochloric, chlorhydric, or muriatic acid is gaseous, and, as it is very soluble in water, it is always imported in the state in which employed, *i.e.* in solution. In a very pure state it is white, but it is generally of a yellowish colour. Its specific gravity is 1.192. In contact with a drop of ammonia it emits white vapours, which in condensing form very small crystals of hydrochlorate of ammonia. Solutions of silver treated with hydrochlorate acid give a precipitate of thick white coagulations of chloride of silver.

Note 147. No 520.—Acetic acid, or spirit of vinegar, mentioned in Tariff No. 520, is generally liquid, colourless, of a penetrating odour similar to vinegar. Well purified and concentrated, it crystallises under a low temperature or when agitated. It is of a piquant and burning taste. Saturated with soda it gives to iron a blood-red colour.

Pyroligneous acid, or wood vinegar, similar to acetic acid, exhales a strong and disagreeable odour, resembling that of vinegar and burnt wood. Its specific gravity is 1.06; impure, it contains empyreumatic products.

Nitric or azotic acid is liquid, colourless, taking under the action of light a bright-yellow colour. It emits vapours of a bitter and disagreeable odour. Its specific gravity varies between 1.334 and 1.412. It destroys organic tissues by colouring them yellow, and, in contact with copper, it attacks the same by emitting abundant red vapours.

Oxalic acid, or acid of sugar, is in the shape of prismatic crystals, oblique, colourless, odourless, and of an acid taste. It is soluable in 8 parts of water, very soluble in alcohol, and removes ink spots. A solution of oxalic acid treated with a solution of lime produces, in contact with ammonia, a white precipitate insoluble in acetic acid. Oxalic acid is a poison.

Boric acid comes in brilliant flakes. Heated to dark it melts; to bright red it volatilises slowly. Slightly soluable in cold water, it half dissolves in boiling water. Boric acid is used in the manufacture of glass and porcelain enamel, in preparation of a fine green colour (Guignet green) used in dyeing, and for impregnating wicks of stearin candles to prevent the formation of candle snuff. An alcoholic solution of boric acid emits, in burning, a fire with green edges.

Citric acid is found in most acetic fruits: lemons, oranges, currants, &c. It is found in lumps consisting of colourless right rhomboidal prisms. It is easily soluble in water and is also dissolved in alcohol and ether. It has a strong, sour, and disagreeable taste. It is not affected by dry air. It is used in dyeing and as a mordant in cloth printing.

Chromic acid crystallises into prismatic needles of a fine red colour. It is deliquescent and has a bitter taste. It is soluble in water and alcohol. It is used for tanning. A solution of chromic acid assumes a green colour when hydrochloric acid and alcohol are added to it. The same colour is obtained by submitting it to the action of sulphuretted hydrogen

Tartaric acid is solid and colourless. It crystallises into oblique rhomboidal prisms, and has a decidedly sour and unpleasant taste. It is easily dissolved in water and unaffected by the air. When strongly heated, it emits an odour of burned sugar. It is used in dyeing, in cloth printing, and in the manufacture of French blue.

Note 148. No. 521.—Tariff No. 521 includes liquid acids and gaseous acids in solution of water, not otherwise mentioned.

Note 149. No. 514.—"Artisela," or artificial silk, is made of celluloid dissolved in an appropriate vessel. There is usually added to it "gerretina," or albumen.

Its filaments have a larger diameter than those of animal silk; it also exceeds animal silk in lustre, but it has a much inferior resisting strength.

Threads of "artisela" submerged in water for twenty or thirty minutes soften to such an extent that they can be broken with a slight effort.

The tariff considers artisela as a vegetable fibre superior to flax. For this reason textiles and manufactures of artisela, even when mixed with other vegetable fibres, are liable to the rate on flax, with a surtax of 20%.

However, textiles and manufactures of silk mixed with artisela are rated as those of silk mixed with flax, without the surtax of 20%, and textiles and manufactures of wool mixed with artisela are rated as those of pure wool.

Note 150. No. 523.—Liquid soaps referred to in this number are used in the manufacture of cloth, and, as a rule, not for toilet purposes.

The alkaline sulpho-oleates mentioned in this number come in the form of a thick, transparent liquid, varying in colour from golden yellow or yellowish red. They are always either neutral or alkaline, and their specific gravity is higher than that of water, varying generally from 1.015 to 1.035.

They are prepared by dissolving oils (generally olive or castor oil) in sulphuric acid and neutralising them afterwards by means of soda or ammonia. Sulpho-oleates prepared from castor oil are known as sulphoricinates.

They are used as fat mordants in cloth printing.

Stiffenings for cloth are pastes of fecula, gums, and other substances used in the manufacture of textiles to give them a gloss and to cover up the spaces between the threads.

Note 151. No. 524.—Only waters distilled from aromatic substances, and retaining part of their perfume, are included in Tariff No. 524. As stipulated in the present number, it is understood that these waters must not be spirituous, *i.e.*, they must absolutely contain no alcohol. This number therefore applies to hydrolates of orange blossoms, badian, cinnamon, laurel, marjoram, mint, parsley, roses, linden, &c.

Note 152. No. 525.—Alcohol, or spirits of wine, is the product of the rectification of brandy. It is colourless, very fluid, lighter than water. Its odour is agreeable and its taste is piquant and burning; it is inflammable and volatilizes without leaving a residue.

Merely spirituous liquids containing more than 57 centesimal degrees of pure ethylic alcohol at the temperature of 15° Centigrade shall be deemed to be alcohol subject to the rates specified in this number.

In order to effect the reduction to the standard of 15° Centigrade, in case experimentation has been made at another temperature, reference will be made to the correction tables annexed to the regulations published by the Secretary of Finance on Dec. 10, 1892.

Wood alcohol (methylic alcohol), potato alcohol (amylic alcohol), medicinal alcohol or alcoholates, and perfumed alcohol for toilet purposes or confectionery products, are not classed in this number.

Note 153. No. 526.—Methylic alcohol (pyroligneous, formic, wood spirit or methylene) is a colourless liquid, very fluid, of an ethereous odour similar to that of vinegar. It is very inflammable, and mixes with water, alcohol and ether.

Amylic alcohol (fusel oil or hydroxide of amyl) is liquid, colourless, light, having a very disagreeable and ethereous odour resembling somewhat that of apples. It dissolves in phosphorus, sulphur, and iodine.

Note 154. No. 527.—By antiseptic cotton is meant carded cotton saturated with iodoform, carbolic or boric acid, bichloride of mercury, or other antiseptic products.

Note 155. No. 528.—Ammonia or volatile alkali is gaseous, but as it is soluble in water its aqueous solutions are employed in industry and medicine.

By solid ammonia is meant carbonate of ammonia or white volatile salts, in loaves or lumps, exhaling a strong ammoniacal odour.

According to the alphabetical list hydrochlorate of ammonia, or sal ammoniac, sulphate and nitrate of ammonia are classed under Tariff No. 526.

Note 156. No. 529.—Milk sugar, or lactose, is in the shape of irregular crystals of white colour, slightly sweet and hard, nearly sandy. It is insoluble in ether and alcohol, soluble in acetic acid and in three times of its weight of boiling water. It does not ferment directly, and, even when cold, it reduces Fehling's solution of tartrate of copper.

Note 157. No. 530.—Coloured varnishes to which Tariff No. 530 refers are those which have been dyed with paints and imported in that transparent state characteristic of varnish, but showing no solid matter in suspension, as is found to be the case with paints prepared with the same vehicle.

Greases, blacking, and other preparations for shining shoes are included in this number.

Note 158. No. 532.—Medicine chests, or boxes containing the most indispensable substances to substitute, at a given moment, the more complete preparations of a pharmacy, are dutiable according to this number. These chests may contain solutions, ointments, and even salts, as well as emplastic cloth, lint, articles composing Lister's treatment, and surgical instruments.

Homœopathic pharmacies contain granules or tinctures, and dosimetric chests only inclose granules.

Chests furnished with empty vials shall be dutiable as if the vials were filled.

Note 159. No. 533.—This number applies to cases with chemical reagents for analyses, containing the various substances generally employed for this purpose, and even the test glasses, or test tubes, vessels, capsules, tubes, and other accessories for laboratories. When the vials contained in these cases are empty, the duty applicable to the same shall not be modified.

Note 160. Nos. 531 and 534.—Bicarbonate of soda.—Bicarbonate of soda is white, of a slightly alkaline taste. It crystallizes into rectangular prisms and frequently occurs in the form of opaque agglomerations consisting of a large number of small crystals. This salt, generally imported in powder, is not deliquescent. It precipitates under the action of meta-antimoniate of potash, and, like all soda salts, it gives a yellow colour to the flame of the blowpipe. The solution of sulphate of magnesia or that of chloride of barium or calcium does not, in a cold state, produce any precipitate in a bicarbonate solution. This reaction enables it to be distinguished from the carbonate, which precipitates in a cold state.

Bicarbonate of potash.—Bicarbonate of potash is a white salt, crystallizing in rhomboidal prisms. Its taste is slightly alkaline and it is not deliquescent. Bichloride of platinum and tartaric acid produce precipitates with this salt. Like all potash salts it gives the blowpipe flame a violet hue. When combined with sulphate of magnesium and chlorides of calcium or barium it does not precipitate in a cold state, the precipitate only shows itself when operated upon by hot solutions, as proved in the case of bicarbonate of soda, which transforms into carbonate.

Carbonate of soda.—Carbonate of soda may be anhydrous or hydrated. If anhydrous, it is white, amorphous, powdery, or agglomerated. In trade it is known under the name of soda when not entirely pure. This product is more or less caustic to the taste; it does not decompose under the action of heat, nor does it alter in open air. When hydrated it occurs in the form of white salt crystallized into rhomboidal prisms or into quadrangular summitless pyramids. It is efflorescent because the crystals are generally covered with a white powder, being the carbonate which in contact with the air has lost half its crystallization water. It will precipitate in a cold state by sulphate of magnesia or chlorides of barium or calcium as well as by meta-antimoniate of potash. It colours the flame of the blowpipe an intense yellow.

Impure carbonate of soda, known in trade under the name of soda ash, is likewise classed under No. 534. Soda ash occurs in the form of an agglomerated or non-agglomerated powder whose colour, although generally white, may vary from white to grey or yellowish grey. It is almost completely soluble in water, caustic to the taste, and of an alkaline reaction. It produces the various reactions of carbonate of soda, and inasmuch as among other impurities it contains sodium chloride, it likewise produces chloride reactions. Further, carbonic acid being expelled by the nitric acid, the nitrate of silver produces in this solution a white precipitate soluble in ammonia.

Carbonate of potash.—Carbonate of potash is white, deliquescent, and of an acrid flavour. It crystallizes into rhomboidal plates; is soluble in water and insoluble in alcohol. It precipitates in a cold state under the action of sulphate of magnesia and of calcium and barium chlorides. Tartaric acid and bichloride of platinum likewise produce precipitates therein. It gives a violet colour to the flame of the blowpipe.

Note 161. No. 536.—Fresh cyanide of potassium is odourless, but after having absorbed some moisture it exhales an odour of hydrocyanic acid. It is white, deliquescent, and generally found in sheets of thin rolls. It is slightly soluble in concentrated alcohol and becomes effervescent with concentrated acids, emitting a prussic vapour having the characteristic odour of bitter almonds. Mixed with caustic-soda lye and treated with a solution of protoxide of iron and hydrochloric acid, it gives a blue precipitate.

Yellow prussiate of potash or ferrocyanide of potassium, in flat crystals of a pale-yellow colour, transparent, odourless, soluble in water and insoluble in alcohol, the solution of which, under the action of an iron salt, takes an intense blue colour, and red prussiate of potash or ferrocyanide of

potassium in elongated garnet-red crystals are included in this number. Salts of protoxide of iron in solution produce a blue precipitate. Those of peroxide produce a red liquid, which gives a blue colour to iron.

Note 162. No. 542.—Common collodion is a rather thick liquid, colourless, inflammable, with an ethereous odour, formed by a solution of pyroxilin in sulphuric ether mixed with alcohol. Evaporated on glass it leaves a thin, translucid, and elastic coat theron. Photographic collodion takes a yellow colour under the action of iodides entering into its composition.

Note 163. Nos. 543 and 544.—No. 543 is applicable to vegetable or mineral colours imported in crystals or powder employed for preparing paints and dyes.

Powders simply compressed or agglomerated into amorphous masses or in cylindrical or spherical shapes for use in the preparation of moistened or watered paints for wall or ceiling painting, etc., or for dyeing purposes, also blue tablets for laundresses, are dutiable according to this No.

No. 544 applies to colours prepared with oils or varnish and driers and presented either ready for use or in paste prepared with any kind of oil intended to be dissolved in a proper vehicle. This heading further includes paints in tablet or any other form for water-colour painting.

Note 164. No. 537.—Chloral or trichloride of aldehyde is a colourless, oily liquid, of a strong and pungent odour and burning taste. It is very soluble in water, alcohol, and ether, and in the presence of an alkaline carbonate it emits chloroform. It dissolves iodine, taking a purple colour.

Solid chloral, known under the name of chloral hydrate, is crystalline, opaque, white, prismatic, rectangular, or rhomboidal, and deliquescent. Mixed with bichromate of potash and treated hot, with nitric acid, it produces a blue colour, which changes to red when ammonia is added.

Chloral hydrate treated with peppermint essence takes a pink tint before becoming dark red, which chloroform transforms into violet.

Note 165. No. 538.—Chlorate of potash is white; it occurs in sheets of flat hexagonal crystals, odourless, of a salty taste; insoluble in alcohol, it is slightly soluble in water; mixed with sulphur, it detonates and produces a violent shock; placed on glowing coals, it burns rapidly, while producing a dazzling light. Sulphuric acid colours it dark yellow.

Chlorate of soda crystallizes in small white cubes; it is soluble in three parts of cold water. At a high temperature it might inflame spontaneously.

Note 166. No. 539.—Chloroform or carburet of chlorine is a colourless liquid exhaling a peculiarly agreeable ethereal odour, which produces a sweet sensation in the throat. It is denser than water, in which it is insoluble, while it is soluble in alcohol, ether, and oils. It dissolves phosphorus, iodine, sulphur, camphor, wax, resins, and gutta-percha. It neutralizes the odour of asafœtida, and mixed with albumen it coagulates into a jelly.

Note 167. No. 540.—Chloride of soda or hypochlorite of soda is a colourless liquid with a strong odour of chlorine, which increases in contact with an acid. Chloride of lime in a dry state is a white deliquescent powder, having a strong smell of chlorine, and is incompletely soluble in water. Hypochlorite of lime is liquid, colourless, and has the same properties as hypochlorite of soda.

Chloride of potash, which greatly resembles chloride of soda, is liquid, sometimes slightly coloured by permanganate, and exhales a strong odour of chlorine; it is also called Javelle's water.

Note 168. No. 545.—Applies to acid tartrate or bitartrate of potash in very white prismatic crystals of an acid taste. Insoluble in alcohol, it is slightly soluble in cold water.

Note 169. No. 546.—Creoline is a powerful liquid disinfectant, of a very dark colour, into the composition of which a great quantity of crude carbolic acid enters. It smells like tar. It is likewise prepared in powder.

Note 170. No. 547.—Applies to medicinal drugs and chemical and pharmaceutical products not specially mentioned in the tariff.

The following compositions or preparations are considered as "Drugs and pharmaceutical products":

Alcoholates. Alcoholic remedies containing in solution the medicinal principles of one or more substances obtained by maceration, digestion, solution, or distillation.

Compound balsams. Prepared medicaments, unctuous or liquid, whose compositions is not sufficiently precise for purposes of classification, since sometimes they form alcoholic solutions and sometimes oily solutions, whilst they are always aromatic and composed of various substances.

Cigarettes. Cylindrical paper tubes containing, instead of tobacco, different medicinal plants.

Preserves. Medicaments which are generally of a soft consistency and contain an admixture of sugar and vegetable substances.

Cerates. Unctuous medicaments for external use, composed of oil, spermaceti wax, and some medicinal substances.

Plasters. External medicaments of a consistency harder than ointments; they melt under the action of heat and are adhesive. Their basis is a fatty and resinous substance, and the medicinal principle is added as a powder or an extract. Plasters must not be confounded with emplastic cloths, which are tissues on which plasters are spread.

Medicinal extracts. All solutions of a medicinal substance or the juice of some vegetables reduced by evaporation to a syrupy consistency or to a dry paste.

By soft extracts are meant those having the consistency of honey or of a soft paste; solid extracts are those which break up or can be pulverized when cold; by dry extracts are meant those coming in sheet or scales absolutely anhydrous.

Medicinal syrups. Syrups containing in solution medicinal principles which can only be employed as medicaments and never to sweeten refreshing beverages, or for confectionery.

Liniments. Liquid medicaments, alcoholic, oily or fatty, for external use.

Medical pomades. Soft medicaments for external use, having for a basis a fatty substance.

Solutions. Liquid medicines, the medicinal principles of which are dissolved in water, alcohol, ether, glycerine, vinegar, etc., such as tinctures, drops, and other similar products.

Ointments. Soft medicaments for external use, in which a grease mixed with resin serves as an excipient for the medicinal substances.

Medicinal powders, compounded according to a special formula, forming a compound medicine, regardless of proportions and nature of substances employed.

Powders consisting of one substance only are to be rated according to that substance.

Effervescent salts are included in this number.

The active principles extracted by various processes from certain plants are called natural alkaloids, and are generally white, pulverulent, or crystallized, with an alkaline reaction and bitter taste, poisonous, and soluble in alcohol. When combined with some acids they form very active salts.

All natural and artificial alkaloids which are chemical products and not active principles pre-existing in plants, are subject to the rate of No. 547.

All chemical products not specially mentioned in the tariff, which can only be classed as preparations, and not as well-defined products or as salts, are included in this number.

Note 171. No. 548.—All preparations for veterinary use not specially mentioned in the tariff or the alphabetical list are regarded as comprised in Tariff No. 548, provided that they are used exclusively for the treatment of animals.

Note 172. No. 549.—Refers to all alcoholates and etherolates containing the aromatic principle of fruits or a substance artificially replacing the same.

Ether is a liquid product, volatile, derived from the distillation of alcohol mixed with a small quantity of an acid of which it takes the name.

The ethers most generally employed are the following:

Acetic ether or acetate of oxide of ethyl, which is liquid, colourless, of an agreeable odour similar to that of vinegar, inflammable, soluble in 7 parts of water and in any proportion of alcohol. Its specific gravity is from 0.900 to 0.920, and it boils at between 70° and 74° C.

Amylnitrous ether, or nitrite of amyl, which is liquid, yellowish and volatile. Its specific gravity is 0.877. It boils at between 94° and 99° C. Its odour is agreeable and resembles that of apples, but its inhalation is dangerous, because it accelerates the beating of the heart and causes congestion of the brain.

Hydrobromic ether, or bromide of ethyl, is liquid, colourless, volatile, of a strong odour. Its specific gravity is 1.400, and it boils at about 40° C.

Butyric ether, or butyrate of oxide of ethyl, which is liquid, light, colourless, inflammable, little soluble in water, and very soluble in alcohol. Its specific gravity is 0.904, and it boils at about 110° C. Its odour being somewhat similar to that of pineapples, it is employed in the preparation of artificial essences of pineapples and bananas.

Hydrochloric ether, or chloride of ethyl, which is a colourless liquid, of an agreeable odour, sweetish taste, very volatile. It dissolves resins, sulphur, and phosphorus. Its specific gravity is 0.874, and it boils at 11° C. It is mixed with alcohol to diminish its volatility.

Formic ether, or formiate of oxide of ethyl, which is a colourless and inflammable liquid. Its specific gravity is 0.915, and it boils at between 53° and 54° C. Its odour resembling that of peach stones, it is employed in the preparation of artificial fruit essences.

Nitrous ether, or oxide of ethyl, which is a yellow liquid, inflammable, of an agreeable apple-like odour, and very volatile. Its specific gravity is from 0.880 to 0.945, and it boils at 21° C.

Nitric ether, or spirits of nitre, which is liquid, colourless, of an agreeable odour and of sweetish taste, causing a cool sensation.

Sulphuric ether, oxide of ethyl, or simply ether, which is colourless, inflammable, of an agreeable odour, very diffusible, volatile, of a burning taste, producing intense cold, owing to its rapid evaporation. It emits heavy vapours, which descend instead of ascending. In a pure state its specific gravity is from 0.715 to 0.720. It dissolves greases, camphor, rubber, iodine, phosphorus, sulphur, paraffin, and mixed with alcohol, it dissolves gun cotton. It boils at 35° C.

Valerianic ether, or valerianate of oxide of ethyl, which is a liquid with a penetrating smell of the valerian. Its specific gravity is 0.890. It boils at between 133° and 134° C. It is used in the preparation of some artificial fruit essences.

Hydriodic ether, or iodide of ethyl, which is a colourless liquid with a strong ethereal smell. Its specific gravity is 1.970, and it boils at between 65° and 70° C. When thrown on glowing coals, it produces, without burning, violet vapours. It decomposes and turns dark under the action of light.

Œnanthic ether is an etherolate of oils produced by the fermentation of grape skins, and is employed in the manufacture of artificial wines.

Note 173. No. 550.—The following are classed in this number: Extracts for dyeing derived from dyewoods, such as logwood, India or Nicaragua wood, Brazil wood, braziletto, Saint Martha's wood, fustic, wood of Cuba, Gualda, the chestnut, Lima, and quercitron. Colouring materials extracted from lichens and vegetables, in powder or paste, such as orchil, garancine extracted from madder, extract of safflower or carthamine, extract of turmeric or curcumine, extract of alkanet or anchusine, extract of sumac, and other tanning extracts, such as gambier extract, are likewise comprised in this number.

Note 174. No. 551.—White phosphorus occurs in small, translucid, opaque, or yellowish sticks. It is very soft and has an odour like garlic. In contact with air it emits smoke until it inflames, and for this reason it is preserved in receptacles filled with water. In the dark it emits a bluish light. It is very soluble in sulphuret of carbon and slightly in ether, alcohol, benzine, and chloroform.

Red or amorphous phosphorus is opaque, pulverulent, of a dark-red nearly violet colour. Insoluble in sulphuret of carbon, it is not inflammable in contact with air, although it inflames under the rays of the sun. Amorphous phosphorus is neither poisonous nor phosphoresceut.

Note 175. No. 552.—Common wooden matches and those called "safety matches," matches of wax or stearin (vestas), matches on cardboard or tinder, even when their paste is perfumed, are included in Tariff No. 552.

Note 176. No. 553.—Hyposulphite of soda, or sulphuretted sulphite of soda, is a colourless salt, crystallized in rhomboidal prisms. It is odourless, insoluble in alcohol, and dissolves in water, lowering its temperature. Hydrochloric and sulphuric acids decompose the same by producing therein a precipitate of sulphur and emitting sulphurous gas. Hyposulphite of soda dissolves gold or silver chlorides.

Note 177. No. 554.—By medicinal soaps are meant soaps manufactured exclusively for medicinal use, and containing medicinal or antiseptic substances, such as carbolic or salicylic acids, thymol, eucalyptus, tar, soaps combined with sulphur, arsenic, bichloride of mercury, or the like. Soap of this description is included in this number, even when perfumed for toilet use, but if not actually containing medicinal properties, or if only used to soften or waiten the skin, such as glycerin, gall, almond, lettuce, or saxoline-milk soap, &c., such products must not be considered as medicinal, but as ordinary soap, dutiable, according as to whether the same are perfumed or not, conformably to the number of the tariff applicable thereto. Nor are washing soaps or soaps for attendants of machines and engines, even when containing borax, tar, &c., included under medicinal soaps.

Note 178. No. 555.—All kinds of yeast and leavens, whether liquid, in paste or powder, are classed under Tariff No. 555.

Note 179. No. 535.—Carbide of calcium is a hard, irregular-shaped substance, of a black or dark-grey colour. This product has the property of decomposing the water with which it comes into contact and becoming

transformed into oxide of calcium. In such condition it exhales a carburet of hydrogen called acetylene, is very combustible and of a great illuminating power, which renders it fit for lighting purposes. Carbide of calcium rapidly alters in contact with damp air and then exhales an odour of garlic. On throwing a particle of 4 or 5 grammes of this product into an ordinary glass containing one-third of its capacity of water, it immediately emits a gas smelling like garlic, which burns with a bright flame when it comes in contact with fire.

Note 180. No. 556.—Tariff No. 556 applies to glass plates for photographers, which are sensitized by means of a light coating of gelatin and bromide of silver. Owing to the extreme sensitivity of these plates the inspection thereof by the Customs must be effected with the precautions necessary to prevent their being altered by coming into contact with white light, and packages enclosing the same can only be opened by the light of a lamp provided with red glasses. Like precautions must be adopted for sensitized paper and films, which are dutiable according to this number.

Note 181. No. 558. Tariff No. 558 refers to all salts and oxides not specially mentioned.

Note 182. No. 559.—Nitrate of potash, or saltpetre, generally occurs in crystals of prismatic-hexahedral shape, colourless, odourless, and having a fresh, slightly bitter taste. It is soluble in 4 parts of cold water and in one third or fourth of its weight of boiling water. It is insoluble in pure alcohol and, when treated by platinum chloride, its solution gives a yellow precipitate, insoluble in alcohol. When thoroughly stirred with a tartaric acid solution, nitrate of potash gives a white granular or crystalline precipitate of bitartrate of potash, soluble in ammonia.

Nitrate of soda, commonly called Chile or Peru saltpetre, is a colourless product, crystallizing in prisms of a rhomboidal, nearly cubical, shape. It is odourless, has an acrid freezing taste, very soluble, and nearly deliquescent. Its neutral and very extensive solutions precipitate under the action of antimoniate of potash, but not under that of carbonate of ammonia or chloride of platinum.

Note 183. No. 560.—Silicate of soda, which is obtained by melting silica with caustic soda, occurs in glassy masses, slightly coloured green or blue, very hard, colourless, of a saline taste, and soluble in boiling water. In a liquid state this product has the consistency of syrup, is almost colourless, and of a specific gravity of at least 1.530. In this state it is very soluble in water. When treated by hydrochloric acid its solution gives a gelatinous precipitate, which is a characteristic property of silica. Silicate of soda, which has the same characteristics as potassium, is generally known under the name of soluble glass. In a liquid state its specific gravity is 1·320.

Note 184. No. 561.—Caustic soda occurs in an amorphous state, white and even grey, melted in very hard, thick sheets. Its reaction is alkaline. When in a liquid state, as a concentrated lye, it has a specific gravity of 1.334.

Caustic potash occurs melted, white, odourless, with a very alkaline reaction. When highly purified it will melt in small moulds, which give it the shape of a lentil, or of round sticks. If less purified it can be melted into thick plates. It saponifies vegetable oils and fat substances. It also occurs in a liquid state, like concentrated lye, and its specific gravity varies between 1.075 and 1.334.

Note 185. Nos. 562 and 563.—Sulphate of bioxide of copper occurs in large transparent crystals, having a doubly oblique crystallisation, and being of a fine blue colour, odourless, of a metallic taste, soluble in 4 parts of cold water and more soluble in boiling water. When spread its solution is pale blue, and when stirred in ammonia it assumes a dark blue shade. Under the action of caustic potash its solutions precipitate in sky-blue flakes. On stirring its slightly acid solution with a very clean wire, the latter will be covered with a coating of metallic copper.

Sulphate of copper is commonly known under the name of blue vitriol.

Sulphate of protoxide of iron occurs in rhomboidal crystals, transparent and of a sea-green colour. Under the prolonged action of air these crystals become partly covered with peroxide of iron of a yellow ochre-like colour. It is strongly styptic, is soluble in its weight of cold water, and still more soluble in boiling water. When treated with ferrocyanide of potassium, its solution produces a flaky blue precipitate and colours the liquid bright blue. Solutions of nitrate of silver precipitate the same into a metallic form. Sulphate of iron is commonly called green vitriol.

Sulphate of ammonia occurs in hexahedral, colourless crystals, having a bitter taste. It is soluble in its weight of boiling water and also in a larger quantity of cold water. When treated with potash or soda its solutions emit abundant vapours of an ammoniacal odour, which, in contact with a stick steeped in hydrochloric acid, transform into a white smoke, which enables the presence of ammonia to be detected. In order to ascertain the presence of sulphuric acid corresponding to the sulphate, the solution is treated with chloride of barium, which must produce a white precipitate of sulphate of baryta.

Note 186. No. 564.—Sulphate of magnesia (Epsom salts or "sal de higuera") crystallizes in straight rhomboidal, colourless, transparent prisms, of a bitter and salty taste. When treated with carbonate of ammonia or soda its solution gives a white precipitate of magnesia. It is soluble in water.

Sulphate of soda, or Glauber's salt, crystallizes in oblique, rhomboidal four-sided prisms. It is soluble in water, slightly soluble in alcohol, and nearly insoluble in water at a temperature below zero. Its solution will not give a precipitate when treated with carbonate of soda or nitrate of silver.

Note 187. No. 565.—Sulphites of soda and of lime are salts obtained by the combination of sulphurous acid with the above-mentioned bases. Neutral sulphite of soda, with a slightly alkaline reaction, crystallises in oblique prisms. Bisulphite, which has an acid reaction, occurs in irregular opaque crystals. It is likewise imported in concentrated solution. The sulphites in question are called antichlor, because they are used in industry for removing the excess of chlorine remaining in paper pulp or fibres after bleaching.

Note 188. No. 566.—Sulphide of carbon, or carburet of sulphur, is a colourless, volatile liquid, having a strong offensive odour; it is highly inflammable, insoluble in water, and soluble in alcohol and ether. It dissolves fats, resins, phosphorus, sulphur, iodine, and rubber. Its inhalation is dangerous, and its specific gravity is 1 260 to 1 279. It will boil at 45° C., and its vapour mixed with air forms a detonating gas.

Note 189. No. 568.—Tariff No. 568 comprises wines containing certain medicinal substances, such as cinchona, cod-liver oil, iron, peptone &c., and unfit for table use.

Note 190. Nos. 569 and 570.—By spirits are understood alcoholic liquors not containing more than 57 centesimal degrees of pure alcohol at the temperature of 15° centigrade.

In order to reduce spirits to the temperature of 15° C., in case experimentation has been made at another temperature, reference will be made to the correction tables annexed to the regulations published by the Secretary of Finance on December 10th, 1892.

Should the test prove the liquor to contain more than 57 centesimal degrees of pure ethylic alcohol the same shall be dutiable as spirits of wine, except absinth, which is to pay duty as spirits regardless of its alcoholic strength.

Note 191. Nos. 572 and 573.—Tariff Nos. 572 and 573 include cider, ordinary hop beers, and ginger ales, concentrated beers, called extract of malt, and aerated refreshing beverages. The true extract of malt, known in commerce as "Kelper's extract of malt," "Maltina," &c., is manufactured by concentrating in a vacuum the aqueous extract of the grain of malted barley, its value being due to the presence of diastase, which is not found in concentrated beer. These extracts are included in No. 547 as medicinal extracts, not specified, on account of their being used in medicine, either separate or mixed with other substances, as cola nut, cocaine, cod-liver oil, &c.

Note 192. No. 574.—Tariff No. 574 refers to various bitters employed as appetisers, either in the form of drops, or mixed in stronger doses with other liquids. Such are the Honduras, Hostetter, Paris, Secrestat, Kina and like bitters.

Note 193. No. 575.—By liqueurs are meant all alcoholic beverages which, either by the maceration or distillation of seeds, peels, fruits, or aromatic plants, or even by the simple dissolution of their essential oils, have, in addition to the aroma of such vegetable products, a very sweet taste due to the quantity of syrup enteriug into their manufacture.

The mere presence of the aromatic principle without admixture of syrup would not be sufficient to class a liquid under liqueurs. On the other hand, the mere presence of a syrup in a liquid could not justify its classification as liqueur. For instance, sweet wines, generally known under the name of "liqueur wines," although composed of syrups or sugar of more or less inferior quality, are only dutiable as wines.

Note 194. Nos. 578 and 579.—Wines included under these numbers are table wines, white, red, dry, or sweet, other than sparkling wines; vermuth and myrrh also come under these numbers.

Pure wines containing no other admixture beyond a little tannin, such as St. Raphael's, Bagnols, St. John's wines and the like, are considered as natural or table wines, and the rate on medicinal wines shall only apply to wines with an admixture of medicinal substances rendering them unfit for table use as ordinary wines. Wines containing cinchona are classed under bitters.

Samples of wines, spirits, or liqueurs will be admitted free of duty, provided that the quantity of liquid contained in each receptacle does not exceed 40 centilitres, that the weight of the wine within the receptacle be not in excess of 400 grammes, and that the net weight or the total volume of the samples presented by the same sender and consigned to the same person do not exceed 5 kilos. or 5 litres respectively.

Note 195. No. 581.—Tariff No. 581 applies to paper waste which can only be utilised as stock for the manufacture of paper, and to pulp of vegetable fibres serving the same purpose, even if rolled, provided that they be undyed and perforated at spaces not wider apart than 10 centimetres. Dyed pulps even when perforated, and those of a natural colour, not perforated, and the importer refusing to have them perforated at his expense, as provided in Tariff No. 581, shall be dutiable as pressed cardboard, according to weight per square metre.

Only lumps of pulp of celluloid, which can be used exclusively as pulp after being dissolved, shall be admitted as pulp, even when not perforated.

Note 196. Nos. 582 to 589.—The characteristic features of paper and cardboard by which their rates of duty are determined are very simple: (1) The colour; (2) The weight per square metre; (3) the proportion of mechanical wood pulp in the white papers mentioned in Nos. 583 and 584.

The presence and proportion of mechanical wood pulp in paper can be ascertained by the intensity of the pink colouration produced by application of a drop of floor-glucine, as compared with the standard colours of the Custom-house obtained by qualitative and quantitative analyses.

Note 197. No. 590.—Tariff No. 590 refers to all kinds of advertisements on paper or cardboard, unframed. By an advertisement is understood any paper or cardboard, engraved, printed, or lithographed, in one or more colours, with figures, landscapes, fanciful designs, views of buildings, &c., provided that it be exclusively intended to make known or recommend an article, the address of an establishment or factory, or to convey to the public information on any special subject.

Catalogues and advertisements in the form of pamphlets are regarded as printed books, and are admitted free of duty. Steamship and railway guides, even when containing advertisements, are not considered as advertisements, but as printed matter free of duty.

Advertisements with rods of metal or wood on one or two edges are rated according to the material weighing most, but the rods are not taken into account when they weigh less than the paper or the cardboard on which the advertisement is printed.

Framed advertisements are rated according to the material and class of the frames.

Advertisements on plates of glass, metal, wood, &c., or on articles of various materials, are subject to the same duty as plates or articles of those materials.

Labels or posters, even when containing a motto or address, headings on papers to be used as documents, letters or orders, are not considered as advertisements.

Note 198. No. 591.—Tariff No. 591 comprises tape paper cut into strips for ornamental borders, for cigarettes or for telegraph apparatus, strips of embossed paper known as "*gardas*," gilt or silvered, and, in general, strips of paper of all kinds not exceeding 5 centimetres in width, even when openworked or embossed.

Note 199. No. 592.—Tariff No. 592 refers to paper cut for documents, letters, notes, bills, &c., with sides measuring less than 45 centimetres, as paper cut to sizes of 5 centimetres or over to the side are rated according to class and weight per square metre, under Nos. 582 to 589. Mourning paper and funeral notes are also comprised in this number.

The watermarks which the paper must have in order to be included in this number must be such as to indicate the use of the paper and must consist, on that account, of name of a person or of the firm using it. Paper with watermarks serving merely as trade-marks are excluded from No. 562.

Note 200. No. 593.—Tariff No. 593 comprises printed, engraved, or lithographed tickets for lotteries, raffles, performances, or railways; document blanks, paper with a monogram, letter heads; engraved, lithographed, or printed paper for wrappers or labels; cards with name or address, &c.

Paper having only one letter, flower, or design printed, lithographed, or engraved, is not included in this number, but in No. 592.

Note 201. Nos. 594, 595 and 596.—Tariff No. 594 refers to paper, glazed, mottled, coloured, or embossed, entirely or partly, and to wall paper, neither bronzed, gilded, nor silvered.

Wall paper with mica and that resembling velvet are included in this tariff number.

Glazed paper is coated on one side with white lead or other perfectly smooth paint. It is used for bookbinding and other purposes, as wrappers for bonbons, or capsules for medicine bottles.

Coloured paper is coloured only on one side and is used for bookbinding. It is immaterial for tariff purposes whether the paper be coloured or embossed in imitation of grain, tissue, skin or any other design. This number likewise applies to "couché" paper coated on one or both sides with silicate of magnesia kaolin, or any other like substance, and showing either a brilliant or dull surface, but invariably soft to the touch, very smooth and uniform, these being indispensable conditions for its application, *i.e.*, for printing of engravings and fine typographical work. By rubbing this paper with the finger, dipped in water, the upper coating of the substance applied thereon will come off and expose the surface of the paper thus prepared.

Tariff No. 595 refers to papers included in this note, but gilded, bronzed, or silvered, partly or over its entire surface.

Tariff No. 596 comprises fancy paper, generally used for walls, combined with cloth, silk, or any other material, except powder of a velvety size, or mica, and also various wall papers with designs or landscapes, used in the same way as common wall paper.

Note 202. No. 597.—The rate of Tariff No. 597 applies to all articles of paper or cardboard not specially mentioned, even when they have ornaments of other materials, except those of precious metals, skins, or tissues containing silk.

Note 203. No. 598.—The maps and charts specified in Tariff No. 598 must fulfil the requisite scientific conditions to be considered as the exact reproduction of the surface of the globe or of one of its parts. They must indicate the form, size, and position of mountains, rivers, seas, cities, currents, reefs, soundings, altitudes, meridians, degrees, scales, &c., according as to whether it concerns maps or marine or topographical charts.

The maps and charts referred to may at their upper or lower parts be provided with rods and be glued upon cloth and varnished. The classification of maps and charts is not modified when they have borders, advertisements, or engravings on their margins, provided that the map or chart be within the stipulated conditions and constitute the principal part of the printing.

This number also applies to printed, engraved, or lithographed sheets bearing alphabets, maxims, figures for studying geometry, natural history, &c., as used in schools. Like maps and charts, these school maps may be provided with rods; if completely framed, they shall be dutiable according to the frames.

Note 204. No. 599.—Engravings and lithographs in detached sheets and all kinds of paintings on paper, cardboard, cloth, ordinary sheet metal, glass, or composition, with or without frames other than of precious metals, are classed under Tariff No. 599. Framed pictures containing also mirrors are to be considered as included in this number.

This number does not apply to unframed pictures for schools, decalcomanies, models, and collections of engravings representing ancient costumes, to pictures for children, building sheets with uncut parts, or the cut-out figures, openworked or embossed and unfit for framing, which are to be considered as articles of paper or cardboard; only smooth sheets, printed, engraved, or lithographed, and oleographs on sheets of paper or cardboard, suitable for framing to form pictures, are to be regarded as prints or paintings.

Note 205. No. 606.—Refers to portable iron gas generators for extinguishing fire, and fed by means of charges consisting of packets of carbonate and flasks of sulphuric acid.

Note 206. No. 607.—Various apparatus called hectographs, copygraphs, chromographs, autocopists, mimeographs, and the like, employed in offices for reproducing manuscripts, are classed under Tariff No. 607.

Note 207. No. 609.—By scientific instruments are understood any apparatus of a more or less professional application and solely intended for the study or practice of any science, such as surgical, engineering, physical, and chemical. Under this denomination are also classed instruments which, although being of common use, are only intended for special scientific purposes, such as areometers, thermometers, barometers, &c.

See Note VI. of Regulations for the application of the tariff.

Note 208. No. 610.—Only mechanical toys, fitted with a key, spring, or clockwork, are included in Tariff No. 610, but not those which are set in motion by pulling a wire or cord, or twisting springs or elastic cords, or by simple air pressure.

Note 209. No. 611.—Refers to lamps for electric arc lights, or to those of any other system of electric light not being included in No. 611*a*. The glass globes for protecting the lamps in question, or for softening the brilliancy of the light, are not included in this section, but are rated as worked glass, according to classification.

Note 210. No. 612.—Includes machinery and apparatuses of all kinds not specified, intended for use in agriculture, mining, industries, or arts.

By machinery is understood a collection of pieces or parts for generating or transmitting power, or for performing any other operation, operating always by regular movements and periods.

The machinery or apparatuses which are not intended for the industries, agriculture, mining, or the arts, are not included in this tariff number, and are dutiable according to their material and kind. In this class are included typewriters and calculating machines and, in general, all apparatus and small machines for domestic use.

Mechanical tools, provided they operate with regular and periodic movements, are embraced in this tariff number. Those which are not covered by these conditions pay the rate of duty provided for in Tariff No. 685.

Loose parts and pieces of machines, included in Tariff No. 612, are all those which can not be put to other uses; those which are capable of being employed for other purposes, such as keys, valves, tubes, plates, metallic films, bolts, screws, &c., are subject to the duties assigned to them in the tariff, even if it should be proved by the importers that they are intended for use in machinery; moulds for chocolate, ice, bricks, and other industrial products are also dutiable under No. 612.

Note 211. Nos. 618 and 619.—The gold-plated (filled) watch cases specified in Tariff Nos. 618 and 619 are of common metal covered with one or two sheets of gold to protect them against acids.

Note 212. No. 621.—As Tariff No. 621 only refers to watches of any material other than gold or common gold-plated (filled) metal, silver watches, even gilt, and those of common metal, gilt or silvered, are classed under this number. Gilding is a gold coating applied to the metal by galvanizing or amalgamating. In such cases the coating is extremely light and does not resist the action of nitric acid, which, in a cold state will in a few seconds attack the gold-coated metal by penetrating the pores of its covering.

Note 213. Nos. 623 and 624.—Refer to vehicles of all kinds, not specified, for commerce, agriculture, and the transportation of merchandise. Cars, wagons, and carts, with or without springs, without frames or boxes (such as those employed in the transportation of trees, rails, &c.); vehicles, closed or open, with a solid or light box or bed, with or without windows, for the purpose of delivering merchandise in towns; and, in general, all vehicles whose principal use is the transportation of merchandise are, according to their weight, included in these numbers.

Note 214. No. 625.—Includes iron or wooden wheelbarrows with a single wheel, used for transporting earth, sand, or building materials in mines or in excavations, clearance work, masonry, &c.; and small carts, with two or more wheels, strongly built, used for the conveyance of goods from warehouses, railway stations, quays, ports, &c. The distinctive feature of small carts with two or more wheels, just referred to, consists in the fact that the wheels are of cast iron and of a diameter comparatively small, and are not the work of a coach builder.

Means of conveyance not combining these conditions shall not be treated under this number, but be assessed according to component material or kind.

Note 215. No. 626.—Exempts from duty only rolling stock intended for railways open for public traffic, for the conveyance of passengers and merchandise; the classification of the rolling stock is to be determined by the width of the trucks, which must correspond to a track of not less than 914 millimetres wide. Vehicles of a lesser width are comprised in No. 625.

Tank cars intended for the transportation of liquids or fats by rail are included in this number. By detached and duplicate parts of railway carriages are meant all those which form parts of the carriages and are unfit for any other application, such as wheels, buffers, axles, springs, &c. Those parts which could be otherwise used, even if proved that same are imported to be fitted to railway carriages, shall be subject to their corresponding rates.

Note 216. Nos. 627 to 629.—Refer to carriages, properly speaking, not specified, which are used exclusively for the transportation of persons, such as omnibuses, stage-coaches, vans, berlins, coupées, cabriolets, phaetons, carriages, victorias, buggies, sulkies, duchesses, dogcarts, tilburies, vis-à-vis, trois-quarts, rockaways, landaus, hansoms, &c., it being an expressed condition in distinguishing them that they shall be unfit for transporting merchandise. The circumstance that there may be places in stage-coaches, omnibuses, and covered vans, intended for baggage will not alter their classification as carriages for the exclusive transportation of persons.

Note 217. Nos. 630, 631 and 632.—Skeleton carriages, neither upholstered nor painted, are unfinished carriages whose woodwork is neither painted nor varnished and whose cushions are not covered with cloth, leather, oilcloth, &c., and before being used still require painting, varnishing, or upholstering.

Note 218. Nos. 642 and 645.—Powder for mines, included in Tariff No. 642, must consist of grains measuring 3 millimetres and up. When powder for mines is imported mixed with grains measuring less than 3 millimetres, the whole shipment will be subject to the rates of Tariff No. 645, applicable to powder for other than mining purposes.

According to the Decree of February 21, 1905, ordinary black powder for mines, fireworks, or hunting, prepared only with charcoal, sulphur, nitrate of sodium, or of potash, without the addition of other chemical substances, is to be exempted from the internal tax on explosives for industrial purposes.

In all cases of importation of powder declared to be exempt from internal tax, the Customs authorities are to send samples of the powder to the headquarters.

Among explosives subject to this impost, the following are the most familiar:

With a nitro-glycerin base: Giant powder, mica powder, Atlas powder, Judson's powder, forcite powder, cordite, Normal Swiss powder, Leonard's powder, ballistite, nitro-genetine, and dynamite-gelatin.

With a nitro-cellulose base: Dupont's powder, indurite, and plastomenite.

With a base of picric acid or picrates, such as melinite and probably lyddite.

Sprengle's explosives, the component parts of which are imported separately, are:

Ammonite: Of nitro-naphthaline and nitrate of ammonia.

Ballite, securite, and roburite: Of di-nitro-chloro-benzine and nitrate of ammonia.

Romite: Of nitro-naphthaline, paraffin, chlorate of potash, and nitrate of ammonia.

Rackarock: Of chlorate of potash and nitro-benzine.

Hellhoffite: Of nitro and di-nitro-benzine and nitric acid.

Panclastite: Of bisulphide of carbon and peroxyde of liquid nitrogen.

Fulminates of silver or of mercury (transported suspended in water).

Note 219. No. 647.—Lubricating oils are as a rule heavy mineral oils, sometimes crude, sometimes refined, and in most cases rich in paraffin or mixed with animal fats or olein. The least refined, whose specific gravity does not exceed 0.920, are of a reddish colour, with greenish reflection. Gilt and paraffin oils are of a limpid yellow, with greenish reflection, their specific gravity being at least 0.898. Such oils are unfit for illuminating. No. 647 also comprises greases containing an admixture of plumbago, as well as Frazer's tallow, used as carriage-axle greases. Animal fats and vegetable oils are not included in this number.

Note 220. No. 652.—Celluloid is a mass formed by the combination of pyroxylin and camphor, and burns rapidly. This substance is used to imitate ebonite, amber, coral, tortoise-shell and ivory, and on being rubbed hard or rasped it will produce its peculiar smell of camphor.

This number includes unenumerated wares of gutta percha, ebonite, caoutchouc, gelatine, casein, and other similar products; also rubbered cloth or cloth coated with siccative oil, such as that known under the name of oilcloth.

Note 221. No. 653.—All leaves, calyxes, petals, and other accessories not specially mentioned in the tariff or alphabetical list are included in Tariff No. 653, together with dyed or painted rubber tubes for flower stems, but not the metallic threads, covered or not, nor natural moss, even when dyed.

Note 222. No. 669.—Tariff No. 669 refers to collections intended exclusively for facilitating instruction, by placing before the students faithful representations of objects with which it is desired to acquaint them. These collections are of great variety, but they always contain explanations which clearly indicate their use and allow of their being

distinguished from other articles for children which are really toys and are rated as manufactures.

Among the latter are cardboard boxes containing dolls and various dresses; assortments of cardboards with perforated designs to be embroidered with yarn: ribbons of glazed paper of various colours used or children for plait work; embossed cardboards with figures or designs, by incisions for making brackets and other objects, &c.; all these articles being merely for amusement and not combined to initiate and develop by a methodical process a knowledge of useful things.

Real collections are generally provided with explanatory pamphlets containing directions for the teacher and facilitating the carrying out of the programme according to the author's plans.

Note 223. No. 674.—Tariff No. 674 includes gut strings and tendons for musical instruments, and strings of metal wire covered with thread.

Note 224. No. 690.—By separate parts of water-closets and urinals are meant those which cannot be used for any other purpose. Those parts which can be used otherwise, such as cocks, floats, &c., are subject to the rates assigned for such articles.

Note 225. No. 700.—By cases are meant boxes with compartments necessary for an ordinary arrangement of one or more articles. Unfitted cases are classified as manufactures, according to their material and grade.

The cases which are alone comprised in No. 700 are those fitted for sewing or dressing. When other fitted cases are imported (not for sewing or dressing), the cases and the fittings will be rated separately; however if they are not declared by the importers as subject to separate duties, they shall be subject to the higher of the two rates.

Cases for sewing or dressing in which either the cases or the fittings have ornaments of precious metal, and which have not been declared by the importers as liable to separate rates for the cases and the fittings, shall be jointly rated according to No. 651.

Note 226. No. 681.—Tariff No. 681 includes interior bands and linings of paper, tissue, or other material used for finishing the inside of hats, but not bands of leather or oilcloth, rubber cloth covers and paper wrappers used for packing and covering hats. This number includes paper crowns for hats.

Note 227. No. 683.—Tariff No. 683 applies to parasol and umbrella sheaths whatever be their component material, even if trimmed with small accessories of gold, silver, or platinum.

Note 228. No. 694.—Various sheets of asbestos, cardboard, felt, silicate, and other waterproof or incombustible materials, intended for roofs of buildings, are comprised in Tariff No. 695.

Note 229. No. 695.—Although Davy's lamp is the model miners' lamp, it has been the subject of numerous modifications. The best-known systems are divided into two classes, according to the principles on which based. In some the flame is surrounded by a thin metallic gauze, Should any quantity of explosible gas enter the lamp through this gauze the explosion will only take place inside the metallic gauze envelope and extinguish the light without outwardly communicating fire. In others the light is produced by an electric current inside a tube or small bulb filled with extremely rarefied gas. The breakage of the bulb instantaneously causes the extinction of the light.

Miners' lamps of all kinds, either fire-damp safety or for ordinary underground work, are included in Tariff No. 695.

Note 230. No. 697.—Tariff No. 697 includes type, vignettes, presses, and other accessories for printing and lithography. The following must be considered as accessories, viz., iron frames, rollers and their axles, moulds for casting cylinders, proof-drawing presses, galleys, composing sticks, and wooden or metal bats, rulers, brushes for washing the forms and wooden or horsehair brushes for striking off proofs, composition tables and their iron or marble tops, cases and chases of wood or iron.

Lithographic stones and their rollers of leather are dutiable according to this number, as well as cliches and roller-glue paste.

This number is not applicable to varnish, bronzing powders, oils, pencil brushes, sponges, and other articles which, although used in printing and lithography, are employed for other purposes and are specially mentioned in the tariff.

Note 231. No. 699.—Tariff No. 699 includes billiard tables, but not the cloth, balls, cues, racks, and other accessories, all of which must be declared separately. Slates for billiard tables packed alone may likewise be declared separately.

Note 232. No. 702.—Perfumery includes in that denomination all products and preparations for toilet use; spirituous aromatic waters, such as Florida, Cologne, and like waters, opiates and dentifrice waters, lotions, oils, pomatums, and cosmetics for the hair, scented extracts for handkerchiefs, perfumed vinegars, creams, powders, and oils for the skin, and depilatories for toilet use. Scented soaps are ranged under No. 692.

Note 233. No. 703.—In the denomination of artificial plants are included plants for pots or vases and unfit for use as artificial flowers for dress, hair, hat ornaments, &c.

Note 234. No. 704.—By wearing apparel of oilcloth, to which Tariff No. 704 refers, is understood that made of cloth covered on the surface with a layer of rubber. Garments made of woollen or cotton cloth without any admixture of rubber, or with a layer of waterproofing inside are rated as wearing apparel of wool or cotton

Note 235. No. 711.—Tariff No. 711 includes oilcloth of all kinds and for all purposes, provided that one or both sides be covered with rubber or varnish of rubber, like those used for covering tables and floors, and oilcloths for bedding and garments.

Note 236. No. 712.—The duty of 20 centavos provided for in Tariff No. 712 is not applicable to stakes or poles serving to erect field tents. If of rough wrought wood, such stakes or poles are exempt from duty, even when provided with metal ferrules, hooks, and points, but should such accessories be finely wrought, with mouldings, turned or otherwise ornamented, they shall be dutiable as manufactures according to the corresponding tariff number.

Note 237. No. 468.—Silk tissues specially manufactured for bolting flour in mills are classed in Tariff No. 468. The disposition of the threads in this tissue is so characteristic that it cannot be confounded with silk tissues for other uses. It will be observed that in tissues of No. 0000 or of 18 threads, called so because they have 18 threads per square inch, and up to No. 13, which contains 130 threads in a similar surface, the warp threads are coupled and entwine the woof threads in such a manner that they are held above and below by each of the two warp threads, which cross each other first to the right, then to the left, through each of the woof threads, so that the same coupled chain thread always passes successively above all the woof threads, while the other coupled thread always passes below.

In finer sieves, from No. 14 of 139 threads to No. 17 of 163 threads, the warp is alternately formed of coupled and single thread.

Note 238. Nos. 604 and 604*a*.—The bags referred to in Nos. 604 and 604*a* are those of prismatic form used for packing grain, fruit, &c. This number also includes flat (non-prismatic) bags with a metal tag for closing them, used for sending samples through the post, as well as bags of envelope shape and made to close at one end by means of metal fasteners or buttons; but when these are substituted by a cord, string or tape, the bags in question will be assimilated to envelopes. In classifying the goods, the mere printed designation of the manufacturer's name is not to be taken into account.

Bags or pockets of corrugated paper, waterproof or not, for lining sugar sacks, barrels or cases are not to come under this number, but are dutiable according to No. 587.

Remark.—The foregoing explanatory notes are not final. The Department of Finance may, according to the progress of science or requirements of the service, amplify or modify the same.

GENERAL REGULATIONS FOR THE APPLICATION OF THE TARIFF.

I. All goods mentioned in the alphabetical list of the tariff shall, on entry, pay the duty stipulated in the numbers of the tariff to which they correspond.

II.—Goods which are neither mentioned in the tariff nor in the alphabetical list shall be dutiable according to the provisions of Section II., Chapter V., of the ordinances relating to the assimilation of goods.

III.—Goods mentioned in the tariff or the alphabetical list followed by the phrase "of all kinds" without the remark "not specially mentioned" shall pay the duty stipulated in the corresponding numbers, even when such goods are combined with materials other than gold, silver, or platinum.

IV.—Manufactured articles consisting of two or more materials not specially mentioned in the tariff or alphabetical list shall pay the duty levied on the material predominating in quantity, with the exception of those having ornaments or accessories of gold, silver or platinum, or which have gilt or silvered parts.

The predominant material can only be determined when the various substances of which the article is composed can be separated without destroying the article, or when the excess of one of the component materials over the others is obvious and not open to doubt. When the predominant material cannot be so determined the articles in question shall be assessed for duty at the rate leviable on the most highly taxed of the component materials.

V.—When a manufactured object consisting of different articles described in the tariff or alphabetical list is presented in separate pieces, and separately packed, even imported in the same exterior package, and when for each separate piece a distinct declaration is made, such pieces shall be dutiable according to their respective rates, provided the weight can be ascertained.

VI.—Scientific apparatus, such as barometers, thermometers, and other similar instruments, fitted to manufactured articles, such as statues, candelabra, inkstands, clocks, &c., shall pay the duty levied on the manufactured article of which they form an accessory.

VII.—By net weight is meant the actual weight of the goods without their interior and exterior packing.

VIII.—By legal weight is meant the weight of the goods, together with that of their interior packing, such as wrappers, receptacles, cardboard and wooden boxes, tins, &c., inclosed in the outer packing case in which imported.

When goods dutiable on legal weight are not inclosed in interior packages, but in one outside inclosure only, the intrinsic weight of such goods will be considered as legal weight. In establishing the legal weight no account will be taken of the straw or shavings in which the interior packages are stowed or of the weight of the outside inclosure.

IX.—By gross weight is meant the weight of the goods with all their outside and inside coverings, without deducting the slats, straw or shavings, hoops, &c., used for packing.

When a package contains different goods dutiable on gross weight the Customs shall, conformably to Article 50 of the Ordinances, establish the tare in proportion to the legal weight attributed to each kind of goods.

X.—Goods dutiable on gross weight imported without any kind of packing or packed in a material which is also dutiable shall pay duty on the total weight of the goods.

XI.—Manufactured articles with fringes dutiable per square metre shall be measured together with the surface of such fringes.

When such articles are dutiable on weight, the weight of the fringes must also be included.

XII.—Casks, bottles, flasks and jars; iron, zinc, tin, copper, and lead drums, cases of wood, cardboard, tin, &c., shall be considered as ordinary receptacles made for the goods they contain, and not as constituting a merchandise in themselves, unless they be of greater value than their contents or be fit for any other special use.

When goods imported in ordinary receptacles are dutiable on net weight, on the number, or according to measurement, such packages shall be exempt from import duty.

Should such goods be dutiable according to legal or gross weight, the ordinary packages in which they are imported shall pay the same duty as the goods.

XIII.—Receptacles which cannot be considered as ordinary, as mentioned in the preceding paragraph, and which do not seem to be adapted for the goods they contain and appear to have an independent market value, such as articles of luxury, or which may be used for any other purpose, shall be subject to the duty leviable thereon, and must be declared for the payment of such duties.

XIV.—When articles specially mentioned in the tariff, such as safes, trunks, valises, furniture, &c., are imported and used as outer receptacles, such articles shall be dutiable and shall not be considered as receptacles.

XV.—Tissues used as wrappers for goods inside of packages must be declared, and the tariff duty shall be levied thereon, whatever be the quantity and quality, with the exception of waterproof tissues and oil or tarred cloths simply used to protect the goods from humidity and not exceeding the quantity deemed necessary for this purpose.

When imported goods are packed in double sacks, an outer and an inner (as is the case with solid paraffine and sulphur) the inner sacks must also be declared for duty at the appropriate rates.

XVI.—Tissues and articles of linen, hemp, or other like vegetable fibres mixed with cotton in whatever proportion, not mentioned in the tariff or alphabetical list, shall be dutiable as tissues or articles of pure linen.

XVII.—Tissues of wool with a sprinkling of threads of another material other than of precious metals, as well as tissues of wool mixed with cotton, linen, hemp, or other similar vegetable fibres, in whatever proportion, shall be dutiable as tissues of pure wool.

XVIII.—Ribbons of silk mixed with cotton, linen, or wool shall be considered as such only when the warp or woof is wholly composed of cotton, linen, or woollen yarn.

XIX.—Only those textiles shall be considered as tissues and articles of silk with a mixture of cotton, linen, or wool in which the mixture is found in the entire tissue or in different parts of the texture. Tissues which have said mixture on the edges only shall be dutiable as tissues or articles of silk.

XX.—As dress patterns are considered those which are imported in cardboard boxes, or in any other manner, and which are folded, pinned, or loosely stitched together, showing the shape of the waist or skirt, with ornaments so adaptable to the purpose that no possible doubt can exist as to their destination. When tissues are not shaped out or are imported with ornaments, either separate or adjusted in such manner that they may be employed for any other purpose, such tissues and ornaments shall pay the duty according to the classes they respectively belong to.

XXI.—Handkerchiefs of cotton or linen, even if only with borders which are ornamented, embroidered, or openworked, shall be considered as made of ornamented, openworked, or embroidered tissues.

Handkerchiefs which instead of a hem contain any kind of embroidery or lace work, as well as those having embroidered initials or figures, no matter how small the latter may be, and even when they are to be found in one corner only, shall be considered as embroidered.

Handkerchiefs which have undergone the mere unravelling necessary to form the openwork, called "*dobladillo de ojo*," shall not be considered as openwork.

White handkerchiefs with coloured borders, hems, initials, names, or any other design or figure shall be considered as made of coloured tissues.

XXII.—By mountings and settings is meant that part of metal attached to an article of crystal or porcelain serving as ornament or support and forming an integral of such article.

Small fittings or screws which unite two or more parts, small knobs, lids of flasks or bottles, and ornaments of gold or silver, applied directly to crystal, shall not be considered as mountings or settings.

XXIII.—Articles of nickelled metal, except those of iron or steel, are dutiable according to the component metal.

XXIV.—When industrial machinery or apparatus is imported with accessories exceeding in quantity the actual requirements, such accessories being classed in the tariff, the surplus shall be dutiable according to their corresponding numbers in the tariff.

XXV.—Whenever a schedule of the tariff provides for different rates of duty for same article, according to greater or less weight, with the exception of tissues of cloth, the duties shall be calculated by applying the highest rate to the limit which serves as its basis and the lower rate or rates to the number of kilogrammes in excess of that limit.

XXVI.—Articles of cotton, linen, wool, or silk, such as yarn in balls or skeins, cords, lace, trimmings, braids, fringes, ribbons, embroideries, and any other merchandise similar to the goods enumerated, when imported in small pieces packed together in one package or cardboard box, and while being subject to different rates of duty, owing to the different component materials or kinds, yet arrive packed not separately so as to have each package or cardboard box represent only one class of goods according to the tariff, shall be subject to the highest duty corresponding to the merchandise contained in the respective package or cardboard box, even though the invoice specified precisely the weight, size, quantity, name, material, and class of each separate merchandise so packed.

XXVII.—Common metal articles gilt or silvered shall be subject to their respective rates of duty whether wholly or part gilt or silvered.

INTERNAL CONSUMPTION TAX ON DYNAMITE AND EXPLOSIVES.

Decree dated February 21, 1905.

(*"Diario oficial"* No. 44, of February 21. 1905.)

ART. 1.—Dynamite and explosives for industrial purposes shall be liable to payment of the Internal Consumption Tax leviable by special stamps at the rate of 21 *centavos* per kilogramme gross weight, whatever be the nature of such goods and whether imported or manufactured in the country.

ART. 2.—The Internal Consumption Tax on dynamite and explosives imported into the Republic for industrial purposes is levied irrespective of the import duties payable under the Customs Tariff.

ART. 3.—No Internal Consumption Tax shall be charged on common black gunpowder for blasting, pyrotechnic or sporting purposes, solely consisting of sulphur, coal and nitrates of sodium and of potassium, provided it does not contain nitro-glycerine, chlorate of potassium or any other chemical explosive.

THE UNITED STATES

ALPHABETICAL INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

NOTE.—The articles appearing in the Free List, being alphabetically arranged, are not included in this index.

Nos.
Acetanalid 18
Acetic anhydrid 2
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MONEY, WEIGHTS AND MEASURES.—1 Dollar (100 cents) = 4s. 2d.

Weights and measures, same as Great Britain, with the following exceptions:

1 wine gallon	= 0·833 gallon.
1 ale ,,	= 1·017 ,,
1 bushel	= 0·969 imperial bushel.

Instead of the cwt. the cental of 100 lb. is used.

1 short ton	= 2,000 lb.
1 long ,,	= 2,240 ,,

FOR FREE LIST, SEE END OF TARIFF.

Act of Congress approved October 3rd, 1913.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the day following the passage of this Act, except as otherwise specially provided for in the second section of this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila) the rates of duty which are by the schedules and paragraphs of the dutiable list of this section prescribed, namely:—

DUTIABLE LIST.

SCHEDULE A.—CHEMICALS, OILS AND PAINTS.

Nos.	Classification.	Rates of duty. Dols. cts.
1	Acids:	
	Boracic acid ... lb.	0 00¾
	Citric acid ... ,,	0 05
	Formic acid ... ,,	0 01½
	Gallic acid ... ,,	0 06
	Lactic acid ... ,,	0 01½
	Oxalic acid ... ,,	0 01½
	Pyrogallic acid ... ,,	0 12
	Salicylic acid ... ,,	0 02½
	Tannic acid and tannin ... ,,	0 05
	Tartaric acid ... ,,	0 03½
	All other acids and acid anhydrides not specially provided for in this Section ...	15 % *ad val.*
2	Acetic anhydrid ... lb.	0 02½
3	Acetone ... ,,	0 01
4	Dried egg albumen ... ,,	0 03
5	Alkalies, alkaloids, and all chemical and medicinal compounds, preparations, mixtures and salts, and combinations thereof not specially provided for in this Section ...	15 % *ad val.*
6	Alumina, hydrate of, or refined bauxite ...	15 % *ad val.*
	Alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and all other manufactured compounds of alumina not specially provided for in this Section ...	15 % *ad val.*
7	Ammonia:	
	Carbonate of, and muriate of ... lb.	0 00¾
	Phosphate of ... ,,	0 01
	Liquid anhydrous ... ,,	0 02½
	Ammoniacal gas liquor ...	10 % *ad val.*
8	Argols or crude tartar or wine lees crude or partly refined:	
	Containing not more than 90 per cent. of potassium bitartrate ...	5 % *ad val.*
	Containing more than 90 per cent. of potassium bitartrate, cream of tartar, and Rochelle salts or tartrate of soda and potassa ... lb.	0 02½
	Calcium tartrate crude ...	5 % *ad val.*
9	Balsams: Copaiba, fir or Canada, Peru, tolu, and all other balsams which are natural and uncompounded and not suitable for the manufacture of perfumery and cosmetics:	
	If in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this Section ...	10 % *ad val.*
	If advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this Section ...	15 % *ad val.*
	Note.—No article containing alcohol shall be classified for duty under this paragraph.	
10	Barium:	
	Chloride of ... lb.	0 00½
	Dioxide of ... ,,	0 01½
	Carbonate of, precipitated ...	15 % *ad val.*
11	Blacking of all kinds ...	15 % *ad val.*
	Polishing powders and all creams and preparations for cleaning or polishing, not specially provided for in this Section ...	15 % *ad val.*
	Note.—No preparations containing alcohol shall be classified for duty under this paragraph.	
12	Bleaching powder or chloride of lime ... lb.	0 00 1/16
13	Caffein ... ,,	1 00
	Compounds of caffein ...	25 % *ad val.*
	Impure tea, tea waste, tea siftings or sweepings, for manufacturing purposes in bond, pursuant to the provisions of the Act of May 16th, 1908 ... lb.	0 01
14	Calomel, corrosive sublimate, and other mercurial preparations ...	15 % *ad val.*
15	Chalk, precipitated, suitable for medicinal or toilet purposes; chalk put up in the form of cubes, blocks, sticks, or discs, or otherwise, including tailors', billiard, red and other manufactures of chalk not specially provided for in this Section ...	25 % *ad val.*
16	Chemical and medicinal compounds and preparations, including mixtures and salts, distilled oils, essential oils, expressed oils, rendered oils, greases, ethers, flavouring and other extracts and fruit essences, all the foregoing and their combinations when containing alcohol, and all articles consisting of vegetable or mineral objects immersed or placed in, or saturated with, alcohol, except perfumery and spirit varnishes, and all alcoholic compounds not specially provided for in this Section:	
	If containing 20 % of alcohol or less ... lb.	0 10 and 20 % *ad val.*
	Containing more than 20% and not more than 50 % of alcohol ... lb.	0 20 and 20 % *ad val.*
	Containing more than 50 % of alcohol ... lb.	0 40 and 20 % *ad val.*
17	Chemical and medicinal compounds, combinations and all similar articles dutiable under this Section, except soap, whether specially provided for or not, put up in individual packages of two and one-half pounds or less gross weight (except samples without commercial value) shall be dutiable at a rate not less than 20 per cent. *ad valorem*. Provided, that chemicals, drugs, medicinal and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, shall be dutiable at not less than 25 per cent. *ad valorem*.	
18	Chloral hydrate, salol, phenolphthalein, urea, terpin hydrate, acetanilid, acetphenetidin, antipyrine, glycerophosphoric acid and salts and compounds thereof, acetylsalicylic acid, aspirin, guaicol carbonate, and thymol ...	25 % *ad val.*
19	Chloroform ... lb.	0 02
	Carbon tetrachloride ... ,,	0 01
20	Coal-tar dyes or colours, not specially provided for in this Section ...	30 % *ad val.*
21	All other products or preparations of coal tar, not colours or dyes, not specially provided for in this Section ...	15 % *ad val.*
22	Coal-tar distillates, not specially provided for in this Section; benzol, naphtol, resorcin, toluol, xyol: all the foregoing not medicinal and not colours or dyes ...	5 % *ad val.*
23	Coal-tar products known as anilin oil and salts, toluidine, xylidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphtylamin, diphenylamin, benzaldehyde, benzyl chloride, nitro-benzol and nitrotoluol, naphtylaminsulfoacids and their sodium or potassium salts, naphtolsulfoacids and their sodium or potassium salts, amidonaphtolsulfoacids and their sodium or potassium salts, amidosalicylic acid, binitrochlorbenzol, diamidostilbendisulfoacid, metanilic acid, paranitranilin, dimethylanilin; all the foregoing not medicinal and not colours or dyes ...	10 % *ad val.*
24	Cobalt, oxide of ... lb.	0 10
25	Collodion and all other liquid solutions of pyroxylin, or of other cellulose esters, or of cellulose ...	15 % *ad val.*
	Compounds of pyroxylin or of other cellulose esters, whether known as celluloid or by any other name, if in blocks, sheets, rods, tubes, or other forms not polished, wholly or partly, and not made into finished or partly finished articles ...	25 % *ad val.*
	If polished, wholly or partly, or if finished or partly finished articles, of which collodion or any compound of pyroxylin or other cellulose esters, by	

Nos.	Classification.	Rates of duty. Dols. cts.
	whatever name known, is the component material of chief value	40 % *ad val.*
26	Colouring for brandy, wine, beer, or other liquors	40 % *ad val.*
27	Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibres, dried insects, grains, gums, herbs, leaves, lichens, mosses, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, and weeds; any of the foregoing which are natural and uncompounded drugs and not edible, and not specially provided for in this Section, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture	10 % *ad val.*
	Note.—No article containing alcohol shall be classified for duty under this paragraph.	
28	Ergot ... lb.	0 10
29	Ethers:	
	Sulphuric	0 04
	Amyl nitrite	20 % *ad val.*
	Amyl acetate and ethyl acetate or acetic ether	0 05
	Ethers and esters of all kinds not specially provided for in this Section	20 % *ad val.*
	Note.—No article containing more than 10 per cent. of alcohol shall be classified for duty under this paragraph.	
30	Extracts & decoctions of nutgalls, Persian berries, sumac, logwood and other dyewoods, and all extracts of vegetable origin suitable for dyeing, colouring or staining, not specially provided for in this section: all the foregoing not containing alcohol, and not medicinal ... lb.	0 00⅜
31	Extract of chlorophyll	15 % *ad val.*
	Saffron & Safflower, and extract of, and saffron cake	10 % *ad val.*
	Note.—No article containing alcohol shall be classified for duty under this paragraph.	
32	Formaldehyde solution containing not more than 40 per cent of formaldehyde, or formaline ... lb.	0 01
33	Fusel oil, or amylic alcohol	0 00⅓
34	Gelatin, glue, and glue size:	
	Valued not above 10 cents per pound ... lb.	0 01
	Valued above 10 cents per pound and not above 25 cents per pound	15 % *ad val.*
	Valued above 25 cents per pound	25 % *ad val.*
	Manufactures of gelatin or manufactures of which gelatin is the component material of chief value	25 % *ad val.*
	Isinglass and prepared fish sounds	25 % *ad val.*
	Agar-agar	20 % *ad val.*
35	Glycerine:	
	Crude, not purified ... lb.	0 01
	Refined	0 02
36	Gums:	
	Amber, and amberoid unmanufactured, or crude gum, not specially provided for in this Section ... lb.	1 00
	Arabic, or Senegal	0 00½
	Camphor, crude, natural	0 01
	Camphor, refined and synthetic	0 05
	Chicle:	
	Crude	0 15
	Refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing ... lb.	0 20
	Dextrine, made from potato starch or potato flour	0 01¼
	Dextrine not otherwise provided for, burnt starch or British gum, dextrine substitutes, and soluble or chemically treated starch ... lb.	0 00¾
37	Ink and ink powders	15 % *ad val.*
38	Iodoform, and potassium iodide ... lb.	0 15
39	Leaves and roots:	
	Buchu leaves ... lb.	0 10
	Cocoa leaves	0 10
	Gentian	0 00½
	Licorice root	0 00½
	Sarsaparilla root	0 01
40	Licorice, extracts of, in pastes, rolls or other forms	0 01
41	Lime, citrate of	0 01
42	Magnesia:	
	Calcined	0 03½
	Carbonate of, precipitated	0 01½
	Sulphate of, or Epsom salts	0 00 1/10
43	Menthol	0 50
44	Oils, rendered:	
	Seal, seal, herring, and other fish oil, not specially provided for in this Section ... gall.	0 03
	Whale oil	0 05
	Sperm oil	0 08
	Wool grease, including that known commercially as degras or brown wool grease:	
	Crude and not refined or improved in value or condition ... lb.	0 00¼
	Refined or improved in value or condition, and not specially provided for in this Section ... lb.	0 00½
	Lanolin	0 01
	All other animal oils, rendered oils and greases, and all combinations of the same, not specially provided for in this Section	15 % *ad val.*
45	Oils, expressed:	
	Alizarin assistant, sulpho-ricinoleic acid, and ricinoleic acid, and soaps containing castor oil, any of the foregoing in whatever form, and all other alizarin assistants and all soluble greases used in the processes of softening, dyeing, or finishing, not specially provided for in this section	25 % *ad val.*
	Castor oil ... gall.	0 12
	Flaxseed and linseed oil, raw, boiled or oxidised ... gall. of 7½ lbs.	0 10
	Poppy-seed oil, raw, boiled or oxidised, rapeseed oil and peanut oil ... gall.	0 06
	Hempseed oil ... ,,	0 03
	Almond oil, sweet ... lb.	0 05
	Sesame or sesamum seed or bean oil ... ,,	0 01
	Olive oil:	
	Not specially provided for in this Section ... gall.	0 20
	In bottles, jars, kegs, tins or other packages having a capacity of less than 5 standard gallons each ... galls	0 30
	All other expressed oils and all combinations of the same, not specially provided for in this Section	15 % *ad val.*
46	Oils, distilled and essential:	
	Orange and lemon	10 % *ad val.*
	Peppermint ... lb.	0 25
	Mace oil ... ,,	0 06
	Almond, bitter; amber; ambergris; anise or anise seed; bergamot; camomile; caraway; cassia; cinnamon; cedrat; citronella and lemon grass; civet; fennel; jasmine or jasimine; juniper, lavender, and aspic or spike lavender; limes; neroli or orange flower; origanum, red or white; rosemary or anthoss; attar of roses; thyme; and valerian; all the foregoing oils, and all fruit ethers, oils and essences, and essential and distilled oils and all combinations of the same, not specially provided for in this Section	20 % *ad val.*
	Note.—No article containing alcohol shall be classified for duty under this paragraph.	
47	Opium, crude or unmanufactured, and not adulterated, containing 9 % and over of morphia ... lb.	3 00
	Opium of the same composition, dried to contain 15 per cent. or less of moisture, powdered, or otherwise advanced beyond the condition of crude or unmanufactured ... lb.	4 00
	Morphia or morphine, sulphate of, and all alkaloids of opium, and salts and esters thereof ... oz.	3 00
	Cocaine, ecgonine, and all salts and derivatives of the same ... oz.	2 00
	Aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this Section	60 % *ad val.*
	Opium containing less than 9 per cent. of morphia ... lb.	6 00
	Note.—Preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded.	
	Provided, that nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February 9th, 1909.	
48	Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints, and pastes, pomades, powders, and other toilet preparations, all the foregoing:	
	If containing alcohol ... lb.	0 40 and 60 % *ad val.*
	If not containing alcohol	60 % *ad val.*
	Floral or flower waters containing no alcohol, not specially provided for in this Section	20 % *ad val.*
49	Ambergris, enfleurage greases and floral essences by whatever method obtained; flavouring extracts, musk, grained or in pods, civet, and all natural or synthetic odoriferous or aromatic substances, preparations, and mixtures used in the manufacture of, but not marketable as, perfumes or cosmetics; all the foregoing not containing alcohol and not specially provided for in this Section	20 % *ad val.*
50	Plasters, healing or curative, of all kinds, and court-plaster	15 % *ad val.*
51	Baryta, sulphate of, or barytes, including barytes earth:	
	Unmanufactured	15 % *ad val.*
	Manufactured	20 % *ad val.*
	Blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime	20 % *ad val.*
52	Blues, such as Berlin, Prussian, Chinese, and all others containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water	20 % *ad val.*
	Ultramarine blue, whether dry, in pulp, or ground in or mixed with oil or water, and wash blue containing ultramarine	15 % *ad val.*
53	Black pigments, made from bone, ivory, or vegetable substance, by whatever name known; gas-black and lamp-black, dry or ground in or mixed with oil or water	15 % *ad val.*
54	Chrome yellow, chrome green, and all other chromium colours in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry or ground in or mixed with oil or water	20 % *ad val.*
55	Ochre and ochery earths, sienna and sienna earths, and umber and umber earths	5 % *ad val.*
	Spanish brown, Venetian red, Indian red, and colcothar or oxide of iron, not specially provided for in this Section	10 % *ad val*
56	Lead pigments: Litharge, orange mineral, red lead, white lead, and all pigments containing lead, dry or in pulp, and ground or mixed with oil or water, not specially provided for in this Section	25 % *ad val*

SCHEDULE A.—CHEMICALS, OILS AND PAINTS—continued.

Nos.	Classification.	Rates of duty. Dols. cts.
57	Lead:	
	Acetate of, white ... lb.	0 01¼
	Nitrate of ... ,,	0 01¼
	Acetate of, brown, grey or yellow ... ,,	0 01
	All other lead compounds not specially provided for in this Section ...	20 % *ad val.*
58	Varnishes, including so-called gold size or japan ...	10 % *ad val.*
	Note.—Spirit varnishes containing less than 10 per cent. of methyl alcohol of the total alcohol contained therein ... gall.	1 32 and 15 % *ad val.*
59	Vermilion reds, containing quicksilver, dry or ground in oil or water ...	15 % *ad val.*
	Vermilion reds, not containing quicksilver but made of lead or containing lead ...	25 % *ad val.*
60	Whiting and Paris white, dry, and chalk, ground or bolted ... lb.	0 00 1/16
	Whiting and Paris white, ground in oil, or putty ...	15 % *ad val.*
61	Zinc, oxide of, and pigments containing zinc, but not containing more than 5 per cent. of lead:	
	Ground dry ...	10 % *ad val.*
	Ground in or mixed with oil or water, lithopone and white sulphide of zinc ...	15 % *ad val.*
62	Zinc, chloride of and sulphate of ... lb.	0 00½
63	Enamel paints and all paints, colours, pigments, stains, crayons, including charcoal crayons or fusains, smalts, and frostings, and all ceramic and glass fluxes, glazes, enamels and colours, whether crude, dry, mixed, or ground with water or oil or with solutions other than oil, not specially provided for in this Section ...	15 % *ad val.*
	All paints, colours and pigments, commonly known as artists' paints or colours, whether in tubes, pans, cakes or other forms ...	20 % *ad val.*
	All colour lakes, whether dry or in pulp, not specially provided for in this Section ...	20 % *ad val.*
64	Potash:	
	Bicarbonate of, refined ... lb.	0 00½
	Chlorate of ... ,,	0 00½
	Chromate and bichromate of ... ,,	0 01
	Nitrate of, or saltpetre, refined ... ton	7 00
	Permanganate of ... lb.	0 01
	Prussiate of:	
	Red ... ,,	0 02
	Yellow ... ,,	0 01¼
65	Salts and all other compounds and mixtures of which bismuth, gold, platinum, rhodium, silver, or tin constitute the element of chief value ...	10 % *ad val.*
66	Soaps:	
	Perfumed tiolet soaps ...	30 % *ad val.*
	Medicinal soaps ...	20 % *ad val.*
	Castille soap and unperfumed toilet soap ...	10 % *ad val.*
	All other soaps and soap powders not specially provided for in this Section ...	5 % *ad val.*
67	Soda:	
	Benzoate of ... lb.	0 05
	Chlorate of, and nitrite of ... ,,	0 00½
	Bicarbonate of, or supercarbonate of, or saleratus, and other alkalies containing 50 % or more of bicarbonate of soda; hydrate of, or caustic; phosphate of; hyposulphite of; sulphid of, and sulphite of .. lb.	0 00¼
	Chromate and bichromate of, and yellow prussiate of ... lb.	0 00⅜
	Borate of, or borax refined; crystal carbonate of, monohydrate and sesquicarbonate of; sal soda and soda crystals ... lb.	0 00⅛
	Sulphate of soda, crystallised, or Glauber salts ... ton	1 00
68	Sponges:	
	Trimmed or untrimmed but not advanced in value by chemical processes ...	10 % *ad val.*
	Bleached sponges and sponges advanced in value by processes involving chemical operations, manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this Section ...	15 % *ad val.*
69	Talcum, ground talc, steatite, and French chalk, cut, powdered, washed or pulverised ...	15 % *ad val.*
70	Vanillan ... oz.	0 10
	Vanilla beans ... lb.	0 30
	Tonka beans ... ,,	0 25

SCHEDULE B.—EARTHS, EARTHENWARE AND GLASSWARE.

Nos.	Classification.	Rates of duty. Dols. cts.
71	Firebricks, magnesite brick, chrome brick and brick not specially provided for in this Section:	
	Not glazed, enamelled, painted, vitrified, ornamented or decorated in any manner ...	10 % *ad val.*
	Glazed, enamelled, painted, vitrified, ornamented or decorated in any manner, and bath brick ...	15 % *ad val.*
72	Tiles, plain unglazed, one colour, exceeding 2 square inches in size ... sq. ft.	0 01½
	Tiles, glazed, ornamented, hand-painted, enamelled, vitrified, semi-vitrified, decorated, encaustic, ceramic mosaic, flint, spar, embossed, gold decorated, grooved and corrugated, and all other earthenware tiles and tiling, except pill tiles and so-called quarries or quarry tiles ... sq. ft.	0 05
	Tiles wholly or in part of cement ... ,,	0 05
	So-called quarries or quarry tiles ...	20 % *ad val.*
	Mantels, friezes and articles of every description or parts thereof, composed wholly or in chief value of earthenware tiles or tiling, except pill tiles ...	30 % *ad val.*
73	Lime ...	5 % *ad val.*
74	Plaster rock or gypsum:	
	Crude ...	10 % *ad val.*
	Ground or calcined ...	10 % *ad val.*
	Pearl hardening for paper makers' use ...	10 % *ad val.*
	White, non-staining Portland cement ...	10 % *ad val.*
	Keene's cement or other cement of which gypsum is the component material of chief value ...	10 % *ad val.*
	All other cements not specially provided for in this Section ...	10 % *ad val.*
75	Pumice stone:	
	Unmanufactured ...	5 % *ad val.*
	Wholly or partially manufactured ... lb.	0 00¼
	Manufactures of pumice stone, or of which pumice stone is the component material of chief value, not specially provided for in this Section ...	25 % *ad val.*
76	Clays or earths:	
	Unwrought or unmanufactured, not specially provided for in this Section ... ton	0 50
	Wrought or manufactured, not specially provided for in this Section ... ton	1 00
	China clay or kaolin ... ,,	1 25
	Fuller's earth, unwrought and unmanufactured ... ,,	0 75
	Fuller's earth, wrought or manufactured ... ,,	1 50
	Fluorspar ... ,,	1 50
	Note.—The weight of the casks or other containers shall be included in the dutiable weight.	
77	Mica, unmanufactured:	
	Valued at not above 15 cents per lb ... lb.	0 04
	Valued above 15 cents per lb. ...	25 % *ad val.*
	Cut mica, mica splittings, built-up mica, and all manufactures of mica, or of which mica is the component material of chief value ...	30 % *ad val.*
	Ground mica ...	15 % *ad val.*
78	Common yellow, brown or gray earthenware made of natural unwashed and unmixed clay; plain or embossed, common salt-glazed stoneware; stoneware and earthenware crucibles; all the foregoing;	
	Not ornamented, incised, or decorated in any manner	15 % *ad val.*
	Ornamented, incised, or decorated in any manner and manufactures wholly or in chief value of such ware, not specially provided for in this Section ...	20 % *ad val.*
	Rockingham earthenware ...	30 % *ad val.*
79	Earthenware and crockery ware composed of a non-vitrified absorbent body, including white granite and semi-porcelain earthenware, and cream-coloured ware, and stoneware, including clock cases, with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware:	
	Plain white, plain yellow, plain brown, plain red, or plain black, not painted, coloured, tinted, stained, enamelled, gilded, printed, ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this Section ...	35 % *ad val.*
	Painted, coloured, tinted, stained, enamelled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this Section ...	40 % *ad val.*
80	China and porcelain wares composed of a vitrified non-absorbent body, which when broken shows a vitrified or vitreous, or semi-vitrified or semi-vitreous fracture, and all bisque and parian wares, including clock cases with or without movements, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware:	
	Plain white, or plain brown, not painted, coloured, tinted, stained, enamelled, gilded, printed, or ornamented or decorated in any manner; and manufactures in chief value of such ware not specially provided for in this Section ...	50 % *ad val.*
	Painted, coloured, tinted, stained, enamelled, gilded, printed, or ornamented or decorated in any manner and manufactures in chief value of such ware not specially provided for in this Section ...	55 % *ad val.*
81	Earthy or mineral substances wholly or partially manufactured and articles and wares composed wholly or in chief value of earthy or mineral subtances, not specially provided for in this Section, whether susceptible of decoration or not:	
	Not decorated in any manner ...	20 % *ad val.*
	Decorated ...	25 % *ad val.*
	Unmanufactured carbon, not specially provided for in this Section ...	15 % *ad val.*
	Electrodes for electric furnaces, electrolytic and battery purposes, brushes, plates, and discs, all the foregoing composed wholly or in chief value of carbon ...	25 % *ad val.*
	Manufactures of carbon not specially provided for in this Section ...	20 % *ad val.*
82	Gas retorts ...	10 % *ad val.*
	Lava tips for burners ...	15 % *ad val.*
	Carbons for electric lighting, wholly or partly finished:	
	Made entirely from petroleum coke ... 100 ft.	0 15
	If composed chiefly of lampblack or retort carbon .. 100 ft.	0 40
	Carbons for flaming arc lamps, not specially provided for in this Section ...	30 % *ad val.*
	Filter tubes ...	30 % *ad val.*
	Porous carbon pots for electric batteries ...	15 % *ad val.*
83	Plain green or coloured, moulded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered and uncovered demijohns, and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for in this Section, and whether their contents be dutiable or free (except such as contain merchandise subject to an *ad valorem* rate of duty, or to a rate of duty based in whole or in part upon the value thereof which shall be dutiable at the rate applicable to their contents ...	30 % *ad val*

Nos.	Classification.	Rates of duty. Dols. cts.
	Note.—The terms bottles, vials, jars, demijohns, and carboys, as used herein, shall be restricted to such articles when suitable for use as and of the character ordinarily employed as containers for the holding or transportation of merchandise, and not as appliances or implements in chemical or other operations.	
84	Glass bottles, decanters, and all articles of every description composed wholly or in chief value of glass, ornamented or decorated in any manner, or cut, engraved, painted, decorated, ornamented, coloured, stained, silvered, gilded, etched, sand blasted, frosted, or printed in any manner, or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), and all articles of every description, including bottles and bottle glassware, composed wholly or in chief value of glass blown either in a mould or otherwise; all of the foregoing, not specially provided for in this Section filled or unfilled, and whether their contents be dutiable or free	5 % *ad val.*
	Note.—For the purposes of this Act, bottles with cut-glass stoppers shall, with the stoppers, be deemed entireties.	
85	Unpolished, cylinder, crown, and common window glass:	
	Not exceeding 150 square inches ... lb.	0 00⅞
	Above that, and not exceeding 384 square inches .. ,,	0 01
	Above that, and not exceeding 720 square inches ,,	0 01⅛
	Above that, and not exceeding 1,200 square inches ,,	0 01½
	Above that, and not exceeding 2,400 square inches ,,	0 01⅞
	Above that	0 02
	Note.—Unpolished, cylinder, crown, and common window glass, imported in boxes, shall contain 50 square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.	
86	Cylinder and crown glass, polished:	
	Not exceeding 384 square inches ... sq. ft.	0 03
	Above that, and not exceeding 720 square inches ,,	0 04
	Above that, and not exceeding 1,440 sq. inches ,,	0 07
	Above that ,,	0 10
87	Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass:	
	Not exceeding 384 square inches ... sq. ft.	0 00½
	All above that ,,	0 01
	All fluted, rolled, ribbed, or rough plate glass, weighing over 100 pounds per 100 square feet, shall pay an additional duty on the excess at the same rates herein imposed.	
	Note.—All of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.	
88	Cast polished plate glass, finished or unfinished and unsilvered, or the same containing a wire netting within itself;	
	Not exceeding 384 square inches ... sq. ft.	0 06
	Above that, and not exceeding 720 sq. inches ,,	0 08
	All above that ,,	0 12
89	Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates exceeding in size 144 square inches, shall be subject to a duty of 1 cent per square foot in addition to the rates otherwise chargeable on such glass unsilvered	
	Note.—No looking-glass plates or glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.	
90	Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, polished or unpolished, when bent, ground, obscured, frosted, sanded, enamelled, bevelled, etched, embossed, engraved, flashed, stained, coloured, painted, ornamented, or decorated	Subject to a duty of 4 % *ad val.* in addition to the rates otherwise chargeable thereon.
91	Spectacles, eye-glasses, and goggles, and frames for the same, or parts thereof, finished or unfinished	35 % *ad val.*
92	Lenses of glass or pebble, moulded or pressed, or ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured	25 % *ad val.*
	Strips of glass, not more than 3 inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges, and glass slides for magic lanterns	25 % *ad val.*
93	Opera and field glasses, optical instruments, and frames and mountings for the same; all the foregoing not specially provided for in this Section	35 % *ad val.*
94	Surveying instruments, telescopes, microscopes, photographic and projection lenses, and frames and mountings for the same	25 % *ad val.*
95	Stained or painted glass windows, or part thereof, and all mirrors, not exceeding in size 144 square inches, with or without frames or cases	30 % *ad val.*
	Incandescent electric light bulbs and lamps, with or without filaments	30 % *ad val.*
	All glass or manufactures of glass or paste or of which glass or paste is the component material of chief value, not specially provided for in this section	30 % *ad val.*
96	Fusible and glass enamel not specially provided for in this Section	20 % *ad val.*
	Opal or cylinder glass tiles or tiling	30 % *ad val.*
97	Marble, breccia and onyx in block, rough or squared only ... Cub. ft.	0 50
	Marble, breccia, and onyx, sawed or dressed, over 2 inches in thickness ... Cub. ft.	0 75
	Slabs or paving tiles of marble or onyx, containing not less than 4 superficial inches:	
	If not more than 1 inch in thickness ... sup. ft.	0 06
	If more than 1 inch and not more than 1½ inches in thickness ... sup. ft.	0 08
	If more than 1½ inches and not more than 2 inches in thickness ... sup. ft.	0 10
	If rubbed in whole or in part ,,	0 02 in addition to the above rates.
	Mosaic cubes of marble or onyx, not exceeding 2 cubic inches in size:	
	If loose	20 % *ad val.*
	If attached to paper or other material	35 % *ad val.*
98	Marble, breccia, onyx, alabaster, and jet, wholly or partly manufactured into monuments, benches, vases, and other articles, or of which these substances or either of them is the component material of chief value, and all articles composed wholly or in chief value of agate, rock crystal, or other semi-precious stones, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewellery, not specially provided for in this Section	45 % *ad val.*
99	Freestone, granite, sandstone, limestone, lava, and all other stone suitable for use as monumental or building stone, except marble, breccia, and onyx, not specially provided for in this Section:	
	Hewn, dressed, or polished, or otherwise manufactured	25 % *ad val.*
	Unmanufactured, or not dressed, hewn, or polished Cub. ft.	0 03
100	Grindstones, finished or unfinished ... Ton	1 50
101	Slates, slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this Section	10 % *ad val.*
	SCHEDULE C.—METALS AND MANUFACTURES OF.	
102	Chrome or chromium metal, ferrochrome or ferrochromium, ferromolybdenum, ferrophosphorus, ferrotitanium, ferrotungsten, ferrovandium, molybdenum, titanium, tantalum, tungsten or wolfram metal	15 % *ad val.*
	Ferrosilicon	15 % *ad val.*
	Other alloys used in the manufacture of steel, not specially provided for in this Section	15 % *ad val.*
103	Muck bars, bar iron, square iron, rolled or hammered, round iron, in coils or rods, bars or shapes of rolled or hammered iron, not specially provided in this Section	5 % *ad val.*
104	Beams, girders, joists, angles, channels, car-truck channels, **T T**, columns and posts or parts or sections of columns and posts, deck and bulb beams, sashes, frames, and building forms, together with all other structural shapes of iron or steel, whether plain, punched, or fitted for use, or whether assembled or manufactured	10 % *ad val.*
105	Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this Section; sheets of iron or steel, common or black, of whatever dimensions whether plain, corrugated or crimped, including crucible plate steel and saw plates, cut or sheared to shape or otherwise, or unsheared, and skelp iron or steel, whether sheared or rolled in grooves, or otherwise	12 % *ad val.*
106	Iron or steel anchors or parts thereof	12 % *ad val.*
	Forgings of iron or steel, or of combined iron and steel, but not machined, tooled, or otherwise advanced in condition by any process or operation subsequent to the forging process, not specially provided for in this Section	12 % *ad val.*
	Antifriction balls, ball bearings, and roller bearings, of iron or steel or other metal, finished or unfinished, and parts thereof	35 % *ad val.*
107	Hoop, band, or scroll iron or steel not otherwise provided for in this Section, and barrel hoops of iron or steel wholly or partly manufactured	10 % *ad val.*
108	Railway fishplates or splice bars made of iron or steel	10 % *ad val.*
109	All iron or steel sheets, plates, or strips, and all hoop, band, or scroll iron or steel, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals; sheets or plates composed of iron, steel, copper, nickel or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling or welding; sheets of iron or steel, polished, planished, or glanced, by whatever name designated, including such as have been pickled or cleaned by acid, or by any other material or process, or which are cold rolled, smoothed only, not polished, and such as are cold-hammered, blued, brightened, tempered or polished by any process to such perfected surface finish or polish better than the grade of cold-rolled, smoothed only; and sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, and tinplates coated with metal, and metal sheets decorated in colours or coated with nickel or other metals by dipping, printing, stencilling, or other process	15 % *ad val*

SCHEDULE C.—METALS AND MANUFACTURES OF—continued.

Nos.	Classification.	Rates of duty. Dols. cts.
110	Steel bars, and tapered or bevelled bars; mill shafting; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping: hammer moulds or swaged steel; gun-barrel moulds not in bars; all descriptions and shapes of dry sand, loam, or iron moulded steel castings, sheets and plates; all the foregoing if made by the Bessemer, Siemens-Martin, open-hearth, or similar processes, not containing alloys, such as nickel, cobalt, vanadium, chromium, tungsten or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys	8 % *ad val.*
	Steel ingots, cogged ingots, blooms and slabs, die blocks or blanks; billets and bars and tapered or bevelled bars: pressed, sheared or stamped shapes not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer moulds or swaged steel; gun-barrel moulds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam or iron moulded castings, sheets and plates; rolled wire rods in coils or bars not smaller than $\frac{20}{100}$ inch in diameter, and steel not specially provided for in this Section, all the foregoing when made by the crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise, and all steels by whatever process made containing alloys such as nickel, cobalt, vanadium, chromium, tungsten, wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron & similar alloys	15 % *ad val.*
111	Steel wool or steel shavings	20 % *ad val.*
112	Grit, shot and sand made of iron or steel, that can be used as abrasives	30 % *ad val.*
113	Rivet, screw, fence, nail, and other iron or steel wire rods, whether round, oval, or square, or in any other shape, and flat rods up to 6 inches in width ready to be drawn or rolled into wire or strips, all the foregoing in coils or otherwise, including wire rods and iron or steel bars, cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, not specially provided for in this section	10 % *ad val.*
	Note.—All round iron or steel rods smaller than 20/100ths inch in diameter shall be classed and dutiable as wire.	
114	Round iron or steel wire	15 % *ad val.*
	Wire composed of iron, steel or other metal except gold or silver, covered with cotton, silk or other material; corset clasps, corset steels, dress steels, and all flat wires and steel in strips, not thicker than No. 15 wire gauge and not exceeding 5 inches in width, whether in long or short lengths, in coils, or otherwise, whether rolled or drawn through dies or rolls, or otherwise produced	15 % *ad val.*
	Telegraph, telephone, and other wires and cables composed of metal and rubber, or of metal, rubber, and other materials	15 % *ad val.*
	Iron and steel wire coated by dipping, galvanising or similar process, with zinc, tin, or other metal	15 % *ad val.*
	All other wire not specially provided for in this Section and articles manufactured wholly or in chief value of any wire or wires provided for in this Section	15 % *ad val.*
	Wire heddles and healds	25 % *ad val.*
	Wire rope	30 % *ad val.*
115	No article not specially provided for in this Section, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.	
116	No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.	
117	All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.	
118	Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture	15 % *ad val.*
119	Automobiles valued at 2,000 dollars or more, and automobile bodies	45 % *ad val.*
	Automobiles valued at less than 2,000 dollars	30 % *ad val.*
	Automobile chassis, and finished parts of automobiles, not including tyres	30 % *ad val.*
120	Bicycles, motor cycles, and finished parts thereof, not including tyres	25 % *ad val.*
121	Axles or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, not otherwise provided for in this Section	10 % *ad val.*
	Note.—When iron or steel axles are imported fitted in wheels or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.	
122	Blacksmiths' hammers, tongs, and sledges, track tools, wedges, and crowbars, whether of iron or steel	10 % *ad val.*
123	Nuts or nut blanks, and washers	5 % *ad val.*
	Bolts of iron or steel, with or without threads or nuts, or bolt blanks, finished hinges or hinge blanks	10 % *ad val.*
	Spiral nut locks and lock washers, whether of iron or steel	30 % *ad val.*
124	Card-clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation:	
	When manufactured with round iron or untempered round steel wire	10 % *ad val.*
	When manufactured with tempered round steel wires	35 % *ad val.*
	When manufactured with plated wire or other than round iron or steel wire, or with felt face, or wool face, or rubber face cloth containing wool	35 % *ad val.*
125	Cast-iron pipe of every description	10 % *ad val.*
	Cast irons, andirons, plates, stove plates, sadirons, tailors' irons, hatters'irons, and castings and vessels wholly of cast-iron	10 % *ad val.*
	All castings of iron or cast-iron plates which have been chiselled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles or finished machine parts	10 % *ad val.*
	Castings of malleable iron, not specially provided for in this Section	10 % *ad val.*
	Cast hollow-ware, coated, glazed or tinned	10 % *ad val.*
126	Chain or chains of all kinds, made of iron or steel, not specially provided for in this Section	20 % *ad val.*
	Sprocket and machine chains	25 % *ad val.*
127	Lap-welded, butt-welded, seamed or jointed iron or steel tubes, pipes, flues or stays	20 % *ad val.*
	Cylindrical or tubular tanks or vessels for holding gas, liquids, or other material, whether full or empty	20 % *ad val.*
	Flexible metal tubing or hose, not specially provided for in this Section, whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto	20 % *ad val.*
	Welded cylindrical furnaces, tubes or flues made from plate metal, and corrugated, ribbed, or otherwise reinforced against collapsing pressure	20 % *ad val.*
	All other iron or steel tubes, finished, not specially provided for in this Section	20 % *ad val.*
128	Penknives, pocket knives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this Section, which have folding or other than fixed blades or attachments, and razors, all the foregoing, whether assembled but not fully finished or finished:	
	Valued at not more than 1 dollar per dozen	35 % *ad val.*
	Valued at more than 1 dollar per dozen	55 % *ad val.*
	Note.—Blades, handles, or other parts of any of the foregoing knives, razors, or erasers shall be dutiable at not less than the rate herein imposed upon the knives, razors, and erasers of which they are parts.	
	Scissors and shears, and blades for the same, finished or unfinished	30 % *ad val.*
	Note.—All articles specified in this paragraph shall, when imported, have the name of the maker or purchaser and beneath the same the name of the country of origin, die-sunk conspicuously and indelibly on the blade, shank or tang of at least one or, if practicable, each and every blade thereof.	
129	Sword blades and swords and side arms, irrespective of quality or use, in part of metal	30 % *ad val.*
130	Table, butchers' carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, curriers', drawing, farriers', fleshing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished:	
	Without handles	25 % *ad val.*
	With handles	30 % *ad val.*
	Note.—All the articles specified in this paragraph, imported, shall have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.	
131	Files, file-blanks, rasps, and floats, of all cuts and kinds	25 % *ad val.*
132	Muskets, air-rifles, muzzle-loading shotguns and rifles, and parts thereof	15 % *ad val.*
133	Breech-loading shotguns and rifles, combination shotguns and rifles, and parts thereof and fittings therefor, including barrels further advanced than rough bored only; pistols, whether automatic, magazine, or revolving, or parts thereof and fittings therefor	35 % *ad val.*
134	Table, kitchen, and hospital utensils, or other similar hollow ware, composed of iron or steel, enamelled or glazed with vitreous glasses; table, kitchen, and hospital utensils, or other similar hollow ware composed wholly or in chief value of aluminum; all the foregoing not specially provided in this Section	25 % *ad val.*
135	Needles for knitting or sewing machines	20 % *ad val.*
	Latch needles	20 % *ad val.*
	Crochet needles, and tape needles, knitting and all other needles, not specially provided for in this Section, and bodkins of metal	20 % *ad val.*

Nos.	Classification.	Rates of duty. Dols. cts.
	Needle cases or needle books furnished with assortments of needles or combinations of needles and other articles	20 % *ad val.*
	Note.—No articles other than the needles which are specifically named in this Section shall be dutiable as needles unless having an eye and fitted and used for carrying a thread.	
136	Fish hooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks and all other fishing tackle or parts thereof, not specially provided for in this Section, except fishing lines, fishing nets and seines	30 % *ad val.*
	Note.—Any prohibition of the importation of feathers in this Section shall not be construed as applying to artificial flies used for fishing.	
137	Steel plates engraved, stereotype plates, electrotype plates, half-tone plates, photogravure plates, photo-engraved plates, and plates of other materials, engraved for printing	15 % *ad val.*
	Plates of iron or steel engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass	15 % *ad val.*
	Lithographic plates of stone or other material engraved, drawn, or prepared, and wet transfer paper or paper prepared wholly with glycerine, or glycerine combined with other materials, containing the imprints taken from lithographic plates	25 % *ad val.*
138	Rivets, studs, and steel points, lathed, machined or brightened, and rivets or studs for non-skidding automobile tyres	20 % *ad val.*
	Rivets of iron or steel, not specially provided for in this Section	20 % *ad val.*
139	Cross-cut saws	12 % *ad val.*
	Mill saws	12 % *ad val.*
	Pit and drag saws	12 % *ad val.*
	Circular saws	12 % *ad val.*
	Steel band saws, finished or further advanced than tempered and polished	12 % *ad val.*
	Hand, back, and all other saws, not specially provided for in this Section	12 % *ad val.*
140	Screws, commonly called wood screws, made of iron or steel	25 % *ad val.*
141	Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames, or otherwise, and tubes for umbrellas, wholly or partially finished	35 % *ad val.*
142	Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tyred wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tyres or parts thereof, wholly or partly manufactured ..... lb.	20 % *ad val.*
	Note—When wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.	
143	Aluminium, aluminium scrap, and alloys of any kind in which aluminium is the component material of chief value, in crude form ..... lb.	0 02
	Aluminium in plates, sheets, bars, strips, and rods .... ,,	0 03½
	Barium, calcium, magnesium, sodium, and potassium, and alloys of which said metals are the component material of chief value	25 % *ad val.*
144	Antimony, as regulus or metal	10 % *ad val.*
	Matte containing antimony, but not containing more than 10 per cent. of lead	10 % *ad val.*
	Antimony, oxide, salts, and compounds of	25 % *ad val.*
145	Argentine, albata, or German silver, unmanufactured	15 % *ad val.*
146	Bronze powder, brocades, flitters, and metallics	25 % *ad val.*
	Bronze, or Dutch-metal or aluminium, in leaf	25 % *ad val.*
147	Copper, in rolled plates, called braziers' copper, sheets, rods, strips, pipes, and copper bottoms	5 % *ad val.*
	Sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized	5 % *ad val.*
148	Gold leaf	35 % *ad val.*
149	Silver leaf	30 % *ad val.*
150	Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal	6 % *ad val.*
	Bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn	25 % *ad val.*
	Fabrics, ribbons, beltings, toys or other articles, made wholly or in chief value of tinsel wire, lame or lahn, or of tinsel wire, lame or lahn, and indiarubber, bullions, or metal threads, not specially provided for in this Section	40 % *ad val*
151	Belt buckles, trousers buckles, waistcoat buckles, snap fasteners, and clasps by whatever name known, any of the foregoing made wholly or in chief value of iron or steel; hooks and eyes, metallic; steel trousers buttons, and metal buttons; all the foregoing and parts thereof, not otherwise specially provided for in this Section	15 % *ad val.*
152	Lead-bearing ores of all kinds containing more than 3% of lead—on the lead contained therein ..... lb.	0 00¾
	Note.—On all importations of lead-bearing [zinc-bearing (see paragraph 162)] ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper Customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.	
153	Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this Section, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured	25 % *ad val.*†
	Lead in sheets, pipe, shot, glaziers' lead, and lead wire	25 % *ad val.*†
154	Metallic mineral substances in a crude state, and metals unwrought, whether capable of being wrought or not, not specially provided for in this Section	10 % *ad val.*
	Monazite sand and thorite	25 % *ad val.*
	Thorium, oxide of and salts of	25 % *ad val.*
	Gas, kerosene, or alcohol mantles treated with chemicals or metallic oxides	25 % *ad val.*
	Gas-mantle scrap consisting in chief value of metallic oxides	10 % *ad val.*
155	Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value:	
	In pigs, ingots, bars, rods, or plates	10 % *ad val.*
	Sheets or strips	20 % *ad val.*
156	Pens, metallic, not specially provided for in this Section Gr.	0 08
	Ditto, with nib and barrel in one piece ,,	0 12
157	Penholder tips, penholders and parts thereof	25 % *ad val.*
	Gold pens	25 % *ad val.*
	Fountain pens, and stylographic pens	25 % *ad val.*
	Combination penholders, comprising penholder, pencil, rubber, eraser, automatic stamp, or other attachment	25 % *ad val.*
	Note.—Pens and penholders shall be assessed for duty separately.	
158	Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel or other base metal, not plated with gold or silver and not commonly known as jewellery	20 % *ad val.*
159	Quicksilver	10 % *ad val.*
	Note.—The flasks, bottles or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.	
160	Type metal, and types	15 % *ad val.*
161	Watch movements, whether imported in cases or not	30 % *ad val.*
	Watch cases and parts of watches, chronometers, box or ship, and parts thereof	30 % *ad val.*
	Lever clock movements having jewels in the escapement, and clocks containing such movements	30 % *ad val.*
	All other clocks and parts thereof, not otherwise provided for in this Section, whether separately packed or otherwise, not composed wholly or in chief value of china, porcelain, parian, bisque or earthenware	30 % *ad val.*
	All jewels for use in the manufacture of watches, clocks or meters	10 % *ad val.*
	Time detectors	15 % *ad val.*
	Enamelled dials and dial plates for watches or other instruments	30 % *ad val.*
	Note.—All watch and clock dials, whether attached to movements or not, shall have indelibly painted or printed thereon the name of the country of origin, and all watch movements, and plates, lever clock movements with jewels in the escapement, whether imported assembled or knocked down for re-assembling, and cases of foreign manufacture shall have the name of the manufacturer and country of manufacture cut, engraved, or die sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movements and plates shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, said numbers to be expressed either in words or in Arabic numerals; and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction.	
162	Zinc-bearing ores of all kinds, including calamine—on the zinc contained therein	10 % *ad val.*
	[*Note.*—See the Note after paragraph 152.]	
163	Zinc in blocks, pigs, or sheets, and zinc dust	15 % *ad val.*
	Old and worn-out zinc, fit only to be remanufactured	15 % *ad val.*
164	Bottle caps of metal, collapsible tubes and sprinkler tops:	
	If not decorated, coloured, waxed, lacquered, enamelled, lithographed, electroplated or embossed in colour	30 % *ad val.*
	If decorated, coloured, waxed, lacquered, enamelled, lithographed, electroplated or embossed in colour	40 % *ad val.*
165	All steam engines, steam locomotives, printing presses, and machine tools	15 % *ad val.*
	Embroidering machines and lace-making machines, including machines for making lace curtains, nets or nettings	25 % *ad val.*

† On the lead contained therein.

SCHEDULE C.—METALS AND MANUFACTURES OF—continued.

Nos.	Classification.	Rates of duty. Dols. cts.
	Note.—Machine tools as used in this paragraph shall be held to mean any machine operated by other than hand power which employs a tool for working on metal.	
166	Nippers and pliers of all kinds wholly or partly manufactured	30 % *ad val.*
167	Articles or wares not specially provided for in this Section:	
	If composed wholly or in part of platinum, gold or silver, and articles or wares plated with gold or silver and whether partly or wholly manufactured	50 % *ad val.*
	If composed wholly or in chief value of iron, steel, lead, copper, brass, nickel, pewter, zinc, aluminum, or other metal, but not plated with gold or silver, and whether partly or wholly manufactured	20 % *ad val.*

SCHEDULE D.—WOOD AND MANUFACTURES OF.

Nos.	Classification.	Rates of duty. Dols. cts.
168	Briar root or briar wood, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted	10 % *ad val.*
169	Cedar, commercially known as Spanish cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood and satinwood; all the foregoing when sawed into boards, planks, deals, or other forms, and not specially provided for in this Section, and all cabinet woods not further manufactured than sawed	10 % *ad val.*
	Veneers of wood	15 % *ad val.*
170	Paving posts, railroad ties and telephone, trolley, electric-light and telegraph poles of cedar or other woods	10 % *ad val.*
171	Casks, barrels, and hogsheads (empty), sugar-box shooks, and packing boxes (empty), and packing-box shooks, of wood, not specially provided for in this Section	15 % *ad val.*
172	Boxes, barrels, or other articles containing oranges, lemons, limes, grapefruit, shaddocks, or pomelos	15 % *ad val.*
	Note.—The thin wood, so called, comprising the sides, tops and bottoms of fruit boxes of the growth and manufacture of the United States, exported as fruit box shooks, may be reimported in completed form, filled with fruit, without the payment of duty: but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury.	
173	Chair cane or reeds wrought or manufactured from rattans or reeds	10 % *ad val.*
	Osier or willow, including chip of and split willow, prepared for basket makers' use	10 % *ad val.*
	Manufactures of osier or willow and willow furniture	25 % *ad val.*
174	Toothpicks of wood or other vegetable substance	25 % *ad val.*
	Butchers' and packers' skewers of wood.....thousand	0 10
175	Blinds, curtains, shades, or screens, any of the foregoing in chief value of bamboo, wood, straw, or compositions of wood, not specially provided for in this Section	20 % *ad val.*
	Ditto, if stained, dyed, painted, printed, polished, grained, or creosoted	25 % *ad val.*
	Baskets in chief value of like material	25 % *ad val.*
176	House or cabinet furniture wholly or in chief value of wood, wholly or partly finished, and manufactures of wood or bark, or of which wood or bark is the component material of chief value, not specially provided for in this Section	15 % *ad val.*

SCHEDULE E.—SUGAR, MOLASSES, AND MANUFACTURES OF.

Nos.	Classification.	Rates of duty. Dols. cts.
177	Sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above 75 degrees.....lb.	0 00$\frac{7}{100}$
	And for every additional degree shown by the polariscopic test, $\frac{26}{1000}$ of 1 cent per pound additional, and fractions of a degree in proportion.	
	Molasses:	
	Testing not above 40 degrees	15 % *ad val.*
	Testing above 40 degrees and not above 56 degrees gallon	0 02¼
	Testing above 56 degrees..... "	0 04½
	Sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test.	
	Note.—On and after 1st May, 1916, the articles enumerated in this paragraph shall be admitted free of duty.	
178	Maple sugar and maple syrup .....lb.	0 03
	Glucose or grape sugar ..... "	0 01⅛
	Sugar cane in its natural state, or unmanufactured	15 % *ad val.*
	Note.—On and after the 1st May, 1916, the articles enumerated in this paragraph shall be admitted free of duty.	
179	Saccharin .....lb.	0 65
180	Sugar candy and all confectionery not specially provided for in this Section:	
	Valued at 15 cents per pound or less.....lb.	0 02
	Valued at more than 15 cents per pound.....	25 % *ad val.*
	Note.—The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.	

SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

Nos.	Classification.	Rates of duty. Dols. cts.
181	Wrapper tobacco, and filler tobacco when mixed or packed with more than 15 % of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together:	
	If unstemmed .....lb.	1 85
	If stemmed ..... "	2 50
	Filler tobacco not specially provided for in this Section:	
	If unstemmed .....lb.	0 35
	If stemmed ..... "	0 50
182	The term wrapper tobacco as used in this Section means that quality of leaf tobacco which has the requisite colour, texture, and burn, and is of sufficient size for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.	
183	All other tobacco, manufactured or unmanufactured, not specially provided for in this Section.....lb.	0 55
	Scrap tobacco ..... "	0 35
184	Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions .....lb.	0 55
185	Cigars, cigarettes, cheroots of all kinds ..... "	4 50
	and	25 % *ad val.*
	Paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.	

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

Nos.	Classification.	Rates of duty. Dols. cts.
186	Horses and mules.....	10 % *ad val.*
187	All live animals not specially provided for in this Section	10 % *ad val.*
188	Barley .....bushel of 48lbs.	0 15
189	Barley malt .....bushel of 34lbs.	0 25
190	Barley, pearled, patent, or hulled .....lb.	0 01
191	Macaroni, vermicelli, and all similar preparations .. "	0 01
192	Oats .....bushel of 32lbs.	0 06
	Oatmeal and rolled oats.....100lbs.	0 30
	Oat hulls ..... "	0 08
193	Rice, cleaned ..... lb.	0 01
	Uncleaned rice, or rice free of the outer hull and still having the inner cuticle on ..... lb.	0 00⅝
	Rice flour, and rice meal, and rice broken which will pass through a No. 12 sieve of a kind prescribed by the Secretary of the Treasury .....lb.	0 00$\frac{1}{8}$
	Paddy, or rice having the outer hull on ..... "	0 00$\frac{3}{8}$
194	Biscuits, bread, wafers, cakes, and other baked articles, and puddings, by whatever name known, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value.....	25 % *ad val.*
195	Butter and butter substitutes.....lb.	0 02½
196	Cheese and substitutes therefor	20 % *ad val.*
197	Beans, and lentils, not specially provided for..... bushel of 60lbs.	0 25
198	Beets of all kinds.....	5 % *ad val.*
199	Beans, peas, prepared or preserved, or contained in tins, jars, bottles, or similar packages, including the weight of immediate coverings .....lb.	0 01
	Mushrooms and truffles, including the weight of immediate coverings..... lb.	0 02½
200	Vegetables, if cut, sliced or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared in any way; any of the foregoing not specially provided for in this Section, and bean stick or bean cake, miso, and similar products.....	25 % *ad val.*
201	Pickles, including pickled nuts, sauces of all kinds, not specially provided for in this Section, and fish paste or sauce	25 % *ad val.*
202	Cider ..... gallon	0 02
203	Eggs frozen or otherwise prepared or preserved in tins or other packages, not specially provided for in this Section, including the weight of the immediate coverings or containers ..... lb.	0 02
	Frozen or liquid egg albumen..... "	0 01
204	Eggs, dried ..... "	0 10
	Eggs, yolk of.....	10 % *ad val.*
205	Hay ..... ton	2 00
206	Honey..... gallon	0 10
207	Hops ..... lb.	0 16
	Hop extract and lupulin	50 % *ad val.*
208	Garlic ..... lb.	0 01
	Onions ..... bushel of 57lbs.	0 20
209	Peas, green or dried, in bulk or in barrels, sacks, or similar packages..... bushel of 60lbs.	0 10
	Split peas..... " " "	0 20
	Peas in cartons, papers, or other similar packages, including the weight of the immediate covering .. lb.	0 00⅓
210	Orchids, palms, azalea indica, and cut flowers, preserved or fresh	25 % *ad val.*
	Lily of the valley pips, tulips, narcissus, begonia, and gloxinia bulb ..... thousand	1 00
	Hyacinth bulbs, astilbe, dielytra, and lily of the valley clumps ..... thousand	2 50
	Lily bulbs and calla bulbs or corms..... "	5 00
	Herbaceous peony, Iris Kaempferi or Germanica, canna, dahlia, and amaryllis bulbs .....thousand	10 00

Nos.	Classification.	Rates of duty. Dols. cts.
	All other bulbs, roots, root stocks, corms and tubers, which are cultivated for their flowers or foliage ... thousand	0 50
	Note.—All mature mother flowering bulbs imported exclusively for propagating purposes shall be admitted free of duty	
211	Stocks, cuttings, or seedlings of Myrobalan plum, Mahaleb or Mazzard cherry, Manetti multiflora and briar rose, Rosa Rugosa, three years old or less ... thousand plants	1 00
	Stocks, cuttings, or seedlings of pear, apple, quince, and the Saint Julien plum, three years old or less ... thousand plants	1 00
	Rose plants, budded, grafted, or grown on their own roots ... each	0 04
	Stocks, cuttings, and seedlings of all fruit and ornamental trees, deciduous and evergreen shrubs and vines, and all trees, shrubs, plants and vines commonly known as nursery or greenhouse stock, not specially provided for in this Section ...	15 % *ad val.*
212	Seeds:	
	Castor beans or seeds ... bushel of 50lbs.	0 15
	Flaxseed or linseed and other oil seeds not specially provided for in this Section ... bushel of 56 lbs.	0 20
	Poppy seed ... bushel of 47 lbs.	0 15
	Mushroom spawn, and spinach seed ... lb.	0 01
	Canary seed ... "	0 00½
	Caraway seed ... "	0 01
	Anise seed ... "	0 02
	Beet (except sugar beet), carrot, corn salad, parsley, parsnip, radish, turnip, and rutabaga seed ... lb.	0 03
	Cabbage, collard, kale, and kohlrabi seed ... "	0 06
	Egg plant and pepper seed ... "	0 10
	Seeds of all kinds not specially provided for in this Section ... "	0 05
	Note.—No allowance shall be made for dirt or other impurities in seeds provided for in this paragraph.	
213	Straw ... ton	0 50
214	Teazles ...	15 % *ad val.*
215	Vegetables in their natural state, not specially provided for in this Section ...	15 % *ad val.*
216	Fish, except shellfish, by whatever name known, packed in oil or in oil and other substances, in bottles, jars, kegs, tin boxes, or cans ...	25 % *ad val.*
	All other fish, except shellfish, in tin packages, not specially provided for in this Section ...	15 % *ad val.*
	Caviar and other preserved roe of fish ...	30 % *ad val.*
	Fish, skinned or boned ... lb.	0 00¾
217	Apples, peaches, quinces, cherries, plums, and pears, green or ripe ... Bushel of 50 lbs.	0 10
	Berries, edible, in their natural condition ... qt.	0 00½
	Cranberries ...	10 % *ad val.*
	All edible fruits, including berries, when dried, dessicated, evaporated, or prepared in any manner, not specially provided for in this Section ... lb.	0 01
	Comfits, sweetmeats, and fruits of all kinds preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits, or their own juices:	
	If containing no alcohol, or containing not over 10 % of alcohol ...	20 % *ad val.*
	If containing over 10 % of alcohol and not specially provided for in this Section ...	20 % *ad val.*
	And, in addition, on the alcohol contained therein in excess of 10 % ... proof gall.	2 50
	Jellies of all kinds ...	20 % *ad val.*
	Pineapples preserved in their own juice ...	20 % *ad val.*
218	Figs ... lb.	0 02
	Plums, prunes, and prunelles ... "	0 01
	Raisins and other dried grapes ... "	0 02
	Dates ... "	0 01
	Currants, Zante or other ... "	0 01½
	Olives ... gall.	0 15
219	Grapes in barrels or other packages ... cub. ft. of capacity of barrels or packages	0 25
220	Lemons, limes, oranges, grape fruit, shaddocks, and pomelos:	
	In packages of a capacity of 1¼ cub. ft. or less ... per package	0 18
	In packages of capacity exceeding 1¼ cubic ft. and not exceeding 2½ cub. ft ... per package	0 35
	In packages exceeding 2½ cub. ft. and not exceeding 5 cub. ft ... per package	0 70
	In packages exceeding 5 cub. ft. or in bulk ... lb.	0 00½
221	Orange peel or lemon peel, preserved, candied, or dried ... lb.	0 01
	Cocoanut meat or copra dessicated, shredded, cut, or similarly prepared ... lb.	0 02
	Citron or citron peel, preserved, candied, or dried ... "	0 02
222	Pineapples, in barrels or other packages ... cub. ft. of capacity of barrels or packages	0 06
	Pineapples in bulk ... 1,000 lb.	5 00
223	Almonds, not shelled ... "	0 03
	Almonds, shelled ... "	0 04
	Apricot and peach kernels ... "	0 03
224	Filberts and walnuts of all kinds:	
	Not shelled ... lb.	0 02
	Shelled ... "	0 04
225	Peanuts or ground beans:	
	Unshelled ... "	0 00⅜
	Shelled ... "	0 00⅞
226	Nuts of all kinds, shelled or unshelled, not specially provided for in this Section ... lb.	0 01
	Note.—No allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled.	
227	Venison, and other game ... lb.	0 01½
	Game birds, dressed ...	30 % *ad val.*
228	Extract of meat, not specially provided for in this Section ... lb.	0 10
	Fluid extract of meat ... "	0 05
	Note.—The dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the packages in which the same is imported.	
229	Poultry:	
	Live ... lb.	0 01
	Dead or prepared in any manner, including the weight of the immediate coverings or containers ... lb.	0 02
230	Chicory root, raw, dried, or undried, but unground ... "	0 01
	Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Section ... lb.	0 02
231	Unsweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this Section ...	8 % *ad val.*
	Sweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this Section:	
	Valued at 20 cents per pound or less ... lb.	0 02
	Valued at more than 20 cents per pound ... "	25 % *ad val.*
	Note.—The weight and the value of the immediate coverings other than the outer packing case or other covering shall be included in the dutiable weight and the value of the merchandise.	
232	Cocoa butter or cocoa butterine, refined deodorized cocoanut oil, and all substitutes for cocoa butter ... lb.	0 03½
233	Dandelion root, and acorns prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this Section ... lb.	0 02
234	Starch, made from potatoes ... "	0 01
	All other starch, including all preparations, from whatever substance produced, fit for use as starch ... lb.	0 00½
235	Spices, unground:	
	Cassia buds, cassia, and cassia vera: cinnamon and cinnamon chips ... lb.	0 01
	Ginger root, unground and not preserved or candied "	0 01
	Nutmegs ... "	0 01
	Pepper, black or white ... "	0 01
	Capsicum or red pepper, or cayenne pepper ... "	0 01
	Clove stems ... "	0 01
	Cloves ... "	0 02
	Pimento ... "	0 00¾
	Sage ... "	0 00½
	Mace ... "	0 08
	Bombay or wild mace ... "	0 18
	Ground spices: in each case the specific duty per pound enumerated in the foregoing part of this paragraph for unground spices, and in addition thereto, a duty of ...	20 % *ad val.*
	Mustard, ground or prepared, in bottles or otherwise ... lb.	0 06
	All other spices not specially provided for in this Section, including all herbs or herb leaves in glass or other small packages for culinary use ...	20 % *ad val.*
236	Vinegar ... proof gallon	0 04
	Note.—The standard proof for vinegar shall be taken to be that strength which requires 35 grains of bicarbonate of potash to neutralize one ounce troy of vinegar.	

SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

237	Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Section ... proof gall.	2 60
238	Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue.	
	Notes.—(1.) It shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.	
	(2) Any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than 10 gallons from any country shall be forfeited to the United States.	
239	On all compounds or preparations of which distilled spirits are a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.	
240	Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this Section ... proof gall.	2 60
241	No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength	

SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES—con.

Nos.	Classification.	Rates of duty. Dols. cts.
	of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than 1 dollar 75 cents. per gallon.	
242	Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof .....gall.	1 75
243	Champagne and all other sparkling wines :	
	In bottles containing each not more than 1 quart and more than 1 pint .....doz.	9 60
	In bottles containing not more than 1 pint each and more than ½ pint .....doz.	4 80
	In bottles containing ½ pint each or less..... ,,	2 40
	In bottles or other vessels containing more than 1 quart each, in addition to 9 dollars 60 cents. per dozen bottles, on the quantity in excess of 1 quart gall.	3 00
	Note.—No separate or additional duty shall be levied on the bottles.	
244	Still wines, including ginger wine or ginger cordial, vermuth, and rice wine or sake, and similar beverages not specially provided for in this Section :	
	In casks or packages other than bottles or jugs :	
	If containing 14 % or less of absolute alcohol ..gall.	0 45
	If containing more than 14 % of absolute alcohol gall.	0 60
	In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than 1 quart and more than 1 pint, or 24 bottles or jugs containing each not more than 1 pint .....case	1 85
	And any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of 6 cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs.	
	Notes.—(1) Any wines, ginger cordial, or vermuth imported containing more than 24 % of alcohol shall be classed as spirits and pay duty accordingly.	
	(2) There shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the Collector of Customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port and as a result thereof a part of its contents amounting to 10 per cent. or more of the total value of the contents of the said cask or package in its condition as exported, has been lost, allowance therefor may be made in the liquidation of the duties.	
	Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty.	
	The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.	
245	Ale, porter, stout, and beer :	
	In bottles or jugs.....gallon	0 45
	Note.—No separate or additional duty shall be assessed on the bottles or jugs.	
	Otherwise than in bottles or jugs .....gallon	0 23
246	Malt Extract :	
	Fluid :	
	In casks..... ,,	0 23
	In bottles or jugs..... ,,	0 45
	Solid or condensed.....	45 % *ad val.*
247	Cherry juice and prune juice, or prune wine, and other fruit juices, and fruit syrup, not specially provided for in this Section :	
	Containing no alcohol or not more than 18 % of alcohol .....gallon	0 70
	If containing more than 18 % of alcohol .... ,,	0 70
	And in addition thereto ....Proof gallon, on the alcohol contained	2 07
248	Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol :	
	In plain green or coloured, moulded or pressed, glass bottles, containing each :	
	Not more than ½ pint .....dozen	0 12
	More than ½ pint and not more than ¾ pint ,,	0 18
	More than ¾ and not more than 1½ pints ,,	0 28
	Note.—No separate or additional duty shall be assessed on the bottles.	
	If imported otherwise than in plain green or coloured, moulded or pressed, glass bottles or in such bottles containing more than 1½ pints each gallon	0 50
	Note.—In addition, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.	
	Beverages not specially provided for containing not more than 2 % of alcohol shall be assessed for duty under this paragraph.	
249	All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this Section :	
	In bottles or jugs :	
	Containing not more than ½ pint ....doz. bottles	0 10
	Containing more than ½ pint and not more than 1 pint .....doz. bottles	0 15
	Containing more than 1 pint and not more than 1 quart .....doz. bottles	0 20
	Containing more than 1 quart .....gallon	0 18
	If imported otherwise than in bottles or jugs ,,	0 08
	Note.—In addition, on all of the foregoing, duty shall be collected upon the bottles or other containers at one-third of the rates that would be charged thereon if imported empty or separately.	

SCHEDULE I.—COTTON MANUFACTURES.

Nos.	Classification.	Rates of duty. Dols. cts.
250	Cotton thread and carded yarn, warps or warp yarn, whether on beams or in bundles, skeins, or cops, or in any other form :	
	Not combed, bleached, dyed, mercerised, or coloured, except spool thread of cotton, crochet, darning, and embroidery cottons, hereinafter provided for :	
	Nos. up to and including No. 9	5 % *ad val.*
	Exceeding No. 9 and not exceeding No. 19....	7½ % *ad val.*
	,, ,, 19 ,, ,, 39....	10 % *ad val.*
	,, ,, 39 ,, ,, 49....	15 % *ad val.*
	,, ,, 49 ,, ,, 59....	17½ % *ad val.*
	,, ,, 59 ,, ,, 79....	20 % *ad val.*
	,, ,, 79 ,, ,, 99....	22½ % *ad val.*
	,, ,, 99	25 % *ad val.*
	When combed, bleached, dyed, mercerised or coloured :	
	Nos. up to and including No. 9	7½ % *ad val.*
	Exceeding No. 9 and not exceeding No. 19....	10 % *ad val.*
	,, ,, 19 ,, ,, 39....	12½ % *ad val.*
	,, ,, 39 ,, ,, 49....	17½ % *ad val.*
	,, ,, 49 ,, ,, 59....	20 % *ad val.*
	,, ,, 59 ,, ,, 79....	22½ % *ad val.*
	,, ,, 79 ,, ,, 99....	25 % *ad val.*
	,, ,, 99.....	27½ % *ad val.*
	Cotton waste and flocks, manufactured or otherwise advanced in value	5 % *ad val.*
	Cotton card laps, roping, sliver, or roving.....	5 % *ad val.*
251	Spool thread of cotton, crochet, darning, and embroidery cottons, on spools, reels, or balls, or in skeins, cones, or tubes, or in any other form	15 % *ad val.*
252	Cotton cloth	
	Not bleached, dyed, coloured, stained, painted, printed, woven figured, or mercerised, containing yarns the average number of which—	
	Does not exceed No. 9	7½ % *ad val.*
	Exceeds No. 9 and does not exceed No. 19	10 % *ad val.*
	,, ,, 19 ,, ,, 39	12½ % *ad val.*
	,, ,, 39 ,, ,, 49	17½ % *ad val.*
	,, ,, 49 ,, ,, 59	20 % *ad val.*
	,, ,, 59 ,, ,, 79	22½ % *ad val.*
	,, ,, 79 ,, ,, 99	25 % *ad val.*
	,, ,, 99	27½ % *ad val.*
	Bleached, dyed, coloured, stained, painted, printed, woven figured, or mercerised, containing yarn, the average number of which—	
	Does not exceed No. 9	10 % *ad val.*
	Exceeds No. 9 and does not exceed No. 19	12½ % *ad val.*
	,, ,, 19 ,, ,, 39	15 % *ad val.*
	,, ,, 39 ,, ,, 49	20 % *ad val.*
	,, ,, 49 ,, ,, 59	22½ % *ad val.*
	,, ,, 59 ,, ,, 79	25 % *ad val.*
	,, ,, 79 ,, ,, 99	27½ % *ad val.*
	,, ,, 99	30 % *ad val.*
	Plain gauze or leno woven cotton nets or nettings shall be classified for duty as cotton cloth.	
253	The term cotton cloth, or cloth, whenever used in the paragraphs of this Schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton in the piece whether figured, fancy, or plain, and shall not include any article, finished or unfinished, made from cotton cloth.	
	In the ascertainment of the condition of the cloth or yarn upon which the duties imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof shall be included.	
	The average number of the yarn in cotton cloth herein provided for shall be obtained by taking the length of the thread or yarn to be equal to the distance covered by it in the cloth in the condition as imported, except that all clipped threads shall be measured as if continuous; in counting the threads all ply yarns shall be separated into singles and the count taken of the total singles; the weight shall be taken after any excessive sizing is removed by boiling or other suitable process.	
254	Cloth composed of cotton or other vegetable fibre and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton or other vegetable fibre is the component material of chief value, and tracing cloth.....	30 % *ad val.*
	Cotton cloth filled or coated, all oilcloths (except silk oilcloths and oilcloths for floors), and cotton window hollands.....	25 % *ad val.*
	Waterproof cloth composed of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value or of cotton or other vegetable fibre and indiarubber	25 % *ad val.*

Nos.	Classification.	Rates of duty. Dols. cts.
255	Handkerchiefs or muffiers composed of cotton, not specially provided for in this Section, whether finished or unfinished:	
	Not hemmed	25 % *ad val.*
	Hemmed, or hemstitched	30 % *ad val.*
256	Clothing, ready-made, and articles of wearing apparel of every description, composed of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value, or of cotton or other vegetable fibre and india rubber, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise specially provided for in this Section	30 % *ad val.*
	Shirt collars and cuffs of cotton not specially provided for in this Section	30 % *ad val.*
257	Plushes, velvets, plush or velvet ribbons, velveteens, corduroys, and all pile fabrics, cut or uncut, whether or not the pile covers the entire surface; any of the foregoing composed wholly or in chief value of cotton or other vegetable fibre except flax, hemp, or ramie; and manufactures or articles in any form including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fibre, except flax, hemp, or ramie	40 % *ad val.*
258	Curtains, table covers, and all articles manufactured of cotton chenille, or of which cotton chenille is the component material of chief value, tapestries, and other Jacquard figured upholstery goods, composed wholly or in chief value of cotton or other vegetable fibre; any of the foregoing, in the piece or otherwise	35 % *ad val.*
	All other Jacquard figured manufactures of cotton or of which cotton is the component material of chief value	30 % *ad val.*
259	Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fibre, and not otherwise specially provided for in this Section	20 % *ad val.*
260	Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half-hose, and clocked stockings, hose and half-hose, all of the above composed of cotton or other vegetable fibre, finished or unfinished:	
	If valued at not more than 70 cents per dozen pairs	30 % *ad val.*
	If valued at more than 70 cents and not more than 1 dollar 20 cents per dozen pairs	40 % *ad val.*
	If valued at more than 1 dollar 20 cents per dozen pairs	50 % *ad val.*
	Gloves by whatever process made, composed wholly or in chief value of cotton	35 % *ad val.*
261	Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers, and all underwear and wearing apparel of every description not specially provided for in this Section, made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including such as are trimmed with lace, imitation lace or crochet or as are embroidered and not including stockings, hose and half-hose, composed of cotton or other vegetable fibre	30 % *ad val.*
262	Bandings, belts, beltings, bone casings, cords, tassels, cords and tassels, garters, tyre fabric or fabric suitable for use in pneumatic tyres, suspenders and braces, and fabrics with fast edges not exceeding 12 inches in width, all of the foregoing made of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value, or of cotton or other vegetable fibre and indiarubber, and not embroidered by hand or machinery; spindle banding, woven, braided, or twisted lamp, stove, or candle wicking made of cotton or other vegetable fibre; loom harness, healds, or collets made of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value; boot, shoe and corset lacings made of cotton or other vegetable fibre; and labels for garments or other articles, composed of cotton or other vegetable fibre	25 % *ad val.*
	Belting for machinery made of cotton or other vegetable fibre and indiarubber, or of which cotton or other vegetable fibre is the component material of chief value	15 % *ad val.*
263	Cotton table damask, and manufactures of cotton table damask, or of which cotton table damask is the component material of chief value, not specially provided for in this Section	25 % *ad val.*
264	Towels, bath mats, quilts, blankets, polishing cloths, mop cloths, wash rags or cloths, sheets, pillow-cases, and batting, any of the foregoing made of cotton, or of which cotton is the component material of chief value, not embroidered nor in part of lace and not otherwise provided for	25 % *ad val.*
265	Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine, and composed of cotton or other vegetable fibre:	
	Counting not more than 6 points or spaces between the warp threads to the inch	35 % *ad val.*
	Counting more than 6 and not more than 8 points or spaces to the inch	40 % *ad val.*
	Counting 9 or more points or spaces to the inch	45 % *ad val.*
266	All articles made from cotton cloth, whether finished or unfinished, and all manufactures of cotton or of which cotton is the component material of chief value, not specially provided for in this Section	30 % *ad val.*

SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

Nos.	Classification.	Rates of duty. Dols. cts.
267	Single yarns made of jute:	
	Not finer than 5 lea or number	15 % *ad val.*
	Finer than 5 lea or number	20 % *ad val.*
	Yarns made of jute not otherwise specially provided for in this Section	20 % *ad val.*
268	Cables and cordage, composed of istle, Tampico fibre, manila, sisal grass or sunn, or a mixture of these or any of them ... lb.	0 00½
	Cables and cordage made of hemp, tarred or untarred ... lb.	0 01
269	Threads, twines, or cords, composed of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value:	
	Made from yarn not finer than 5 lea or number	20 % *ad val.*
	If made from yarn finer than 5 lea or number	25 % *ad val.*
270	Single yarns, made of flax, hemp, or ramie, or a mixture of any of them:	
	Not finer than 8 lea or number	12 % *ad val.*
	Finer than 8 lea or number, and not finer than 80 lea or number	20 % *ad val.*
	Finer than 80 lea or number	10 % *ad val.*
	Ramie silver or roving	15 % *ad val.*
271	Gill nettings, nets, webs, and seines made of flax, hemp, or ramie, or a mixture of any of them, or of which any of them is the component material of chief value	25 % *ad val.*
272	Floor mattings, plain, fancy, or figured, including mats and rugs, manufactured from straw, round or split, or other vegetable substances, not otherwise provided for in this Section, and having a warp of cotton, hemp, or other vegetable substances, including what are commonly known as China, Japan, and India straw matting ... sq. yd.	0 02½
273	Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fibre (except cotton)	30 % *ad val.*
274	Hydraulic or flume hose, made in whole or in part of cotton, flax, hemp, ramie, or jute ... lb.	0 07
275	Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes	20 % *ad val.*
276	Linoleum, plain, stamped, painted, or printed, including corticine and cork carpet, figured or plain, also linoleum known as granite and oak plank	30 % *ad val.*
	Inlaid linoleum	35 % *ad val.*
	Oil cloth for floors, plain, stamped, painted, or printed	20 % *ad val.*
	Mats or rugs made of oilcloth, linoleum, corticine, or cork carpet shall be subject to the same rate of duty as herein provided for oilcloth, linoleum, corticine, or cork carpet.	
277	Shirt collars and cuffs, composed in whole or in part of linen	30 % *ad val.*
278	Bands, bandings, belts, beltings, bindings, cords, ribbons, tapes, webs and webbings, all the foregoing composed wholly of flax, hemp, or ramie, or of flax, hemp, or ramie and indiarubber, and not otherwise specially provided for in this Section	30 % *ad val.*
	Wearing apparel composed wholly of flax, hemp, or ramie, or of flax, hemp, or ramie and indiarubber	40 % *ad val.*
279	Plain woven fabrics of single jute yarns, by whatever name known, bleached, dyed, coloured, stained, painted, printed, or rendered non-inflammable by any process	10 % *ad val.*
280	All pile fabrics, whether or not the pile covers the entire surface, composed of flax, hemp, or ramie, or of which flax, hemp, or ramie is the component material of chief value, and all articles and manufactures made from such fabrics, not specially provided for in this Section	40 % *ad val.*
281	Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, coloured, stained, painted, printed, or bleached	10 % *ad val.*
282	Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or any of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished:	
	Not hemmed or hemmed only	35 % *ad val.*
	If hemstitched, or imitation hemstitched, or revered, or with drawn threads, but not embroidered, initialled, or in part of lace	40 % *ad val.*
283	Plain woven fabrics, not including articles, finished or unfinished, of flax, hemp, or ramie, or of which these substances, or any of them, is the component material of chief value, including such as is known as shirting cloth	30 % *ad val.*
284	All woven articles, finished or unfinished, and all manufactures of flax, hemp, ramie, or other vegetable fibre, or of which these substances, or any of them, is the component material of chief value, not specially provided for in this Section	35 % *ad val.*
285	Istle or tampico, when dressed, dyed, or combed	20 % *ad val.*

SCHEDULE K.—WOOL AND MANUFACTURES OF.

Nos.	Classification.	Rates of duty. Dols. cts.
286	Combed wool or tops and roving or roping made wholly or in part of wool or camel's hair, and other wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this Section	8 % *ad val.*
287	Yarns made wholly or in chief value of wool	18 % *ad val.*

SCHEDULE K.—WOOL AND MANUFACTURES OF—continued.

Nos.	Classification.	Rates of duty. Dols. cts.
288	Cloths, knit fabrics, felts not woven, and all manufactures of every description made, by any process, wholly or in chief value of wool, not specially provided for in this Section	35 % *ad val.*
	Cloths if made in chief value of cattle hair or horse hair, not specially provided for in this Section	25 % *ad val.*
	Plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or in chief value of wool, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics	40 % *ad val.*
	Stockings, hose and half hose, made on knitting machines or frames, composed wholly or in chief value of wool, not specially provided for in this Section	20 % *ad val.*
	Stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, gloves and mittens, all of the above, composed wholly or in chief value of wool:	
	If valued at not more than 1 dollar 20 cents per dozen pairs	30 % *ad val.*
	If valued at more than 1 dollar 20 cents per dozen pairs	40 % *ad val*
	Press cloth composed of camel's hair, not specially provided for in this Section	10 % *ad val.*
289	Blankets and flannels, composed wholly or in chief value of wool	25 % *ad val.*
	Flannels composed wholly or in chief value of wool valued at above 50 cents per pound	30 % *ad val.*
290	Women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description and character, composed wholly or in chief value of wool, and not specially provided for in this Section	35 % *ad val.*
291	Clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, and not specially provided for in this Section, composed wholly or in chief value of wool	35 % *ad val.*
292	Webbings, suspenders, braces, bandings, belts, beltings, bindings, cords, cords and tassels, and ribbons; any of the foregoing made of wool or of which wool or wool and indiarubber are the component materials of chief value, and not specially provided for in this Section	35 % *ad val.*
293	Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description	35 % *ad val.*
294	Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description	30 % *ad val.*
295	Brussels carpets, figured or plain, and all carpets or carpeting of like character or description	25 % *ad val.*
296	Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description	30 % *ad val.*
297	Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise	20 % *ad val.*
298	Treble ingrain, three-ply, and all-chain Venetian carpets	20 % *ad val.*
299	Wool Dutch and two-ply ingrain carpets	20 % *ad val.*
300	Carpets of every description, woven whole for rooms, and Oriental, Berlin, Aubusson, Axminster, and similar rugs	50 % *ad val.*
301	Druggets and bockings, printed, coloured or otherwise	20 % *ad. val.*
302	Carpets and carpeting of wool or cotton, or composed in part of either of them, not specially provided for in this Section, and mats, matting, and rugs of cotton	20 % *ad val.*
303	Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting, composed wholly or in part of wool, and not specially provided for in this Section, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description.	
304	Whenever in this Section the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, or other like animals, whether manufactured by the woollen, worsted, felt, or any other process.	
305	Hair of the Angora goat, alpaca and other like animals, and all hair on the skin of such animal	15 % *ad val.*
306	Tops made from the hair of the Angora goat, alpaca, and other like animals	20 % *ad val.*
307	Yarns made of the hair of the Angora goat, alpaca, and other like animals	25 % *ad val.*
308	Cloth and all manufactures of every description made by any process, wholly or in chief value of the hair of the Angora goat, alpaca, and other like animals, not specially provided for in this Section	40 % *ad val.*
309	Plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or partly of the hair of the Angora goat, alpaca, or other like animals, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics	45 % *ad val.*

SCHEDULE L.—SILKS AND SILK GOODS.

Nos.	Classification.	Rates of duty. Dols. cts.
311	Silk partially manufactured from cocoons or from waste silk and not further advanced or manufactured than carded or combed silk, and silk noils exceeding 2 inches in length	lb. 0 20
312	Spun silk or schappe silk yarn	35 % *ad val.*
313	Thrown silk not more advanced than singles, tram, or organzine, sewing silk, twist, floss, and silk threads or yarns of every description made from raw silk	15 % *ad val.*
314	Velvets, plushes, chenilles, velvet or plush ribbons, or other pile fabrics, composed of silk or of which silk is the component material of chief value	50 % *ad val.*
315	Handkerchiefs or mufflers composed wholly or in chief value of silk, finished or unfinished:	
	If cut, not hemmed or hemmed only	40 % *ad val.*
	If hemstitched or imitation hemstitched, or revered, or having drawn threads, but not embroidered in any manner with an initial letter, monogram, or otherwise	50 % *ad val.*
316	Ribbons, bandings, including hatbands, belts, beltings, bindings, all of the foregoing not exceeding 12 inches in width and if with fast edges, bone casings, braces, cords, cords and tassels, garters, suspenders, tubings, and webs and webbings; all the foregoing made of silk, or of which silk or silk and indiarubber are the component materials of chief value, if not embroidered in any manner, and not specially provided for in this Section	45 % *ad val.*
317	Clothing, ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all the foregoing composed of silk or of which silk or silk and indiarubber are the component materials of chief value, not specially provided for in this Section	50 % *ad val.*
318	Woven fabrics, in the piece or otherwise, of which silk is the component material of chief value, and all manufactures of silk, or of which silk or silk and indiarubber are the component materials of chief value, not specially provided for in this Section	45 % *ad val.*
319	Yarns, threads, filaments of artificial or imitation silk or of artificial or imitation horsehair, by whatever name known and by whatever process made	35 % *ad val.*
	Beltings, cords, tassels, ribbons, or other articles or fabrics composed wholly or in chief value of yarns, threads, filaments or fibres of artificial or imitation silk or of artificial or imitation horsehair, or of yarns, threads, filaments, or fibres of artificial or imitation silk, or of artificial or imitation horsehair and indiarubber, by whatever name known, and by whatever process made	60 % *ad val.*

SCHEDULE M.—PAPERS AND BOOKS.

Nos.	Classification.	Rates of duty. Dols. cts.
320	Sheathing paper	5 % *ad val.*
	Pulpboard in rolls, not laminated	5 % *ad val.*
	Roofing felt	5 % *ad val.*
	Common paper-box board, not coated, lined, embossed, printed or decorated in any manner, not cut into shapes for boxes or other articles	5 % *ad val.*
321	Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fibre	20 % *ad val.*
322	Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this Section, valued above 2½ cents per pound	12 % *ad val.*
	Note.—If any country, dependency, province, or other sub-division of government shall impose any export duty, export license fee, or other charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp or wood for use in the manufacture of wood pulp, there shall be imposed upon printing paper valued above 2½ cents per pound, when imported either directly or indirectly from such country, dependency, province or other sub-division of government, an additional duty equal to the amount of the highest export duty or other export charge imposed by such country, dependency, province, or other sub-division of government, upon either printing paper, or upon an amount of wood pulp, or wood for use in the manufacture of wood pulp necessary to manufacture such printing paper.	
323	Papers commonly known as copying paper, stereotype paper, bibulous paper, tissue paper, pottery paper, letter copying books, wholly or partly manufactured, crêpe paper and filtering paper, and articles manufactured from any of the foregoing papers, or of which such paper is the component material of chief value	30 % *ad val.*
324	Papers wholly or partly covered with metal leaf or with gelatin or flock	25 % *ad val.*
	Papers with white coated surface or surfaces, calender plate finished, hand dipped marbleized paper	25 % *ad val.*
	Parchment paper	25 % *ad val.*
	Lithographic transfer paper not printed	25 % *ad val.*
	Papers with coated surface or surfaces suitable for covering boxes, not specially provided for, whether or not embossed or printed except by lithographic process	40 % *ad val.*
	All other paper with coated surface or surfaces not specially provided for in this Section	35 % *ad val.*
	Uncoated papers, gummed, or with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern, or character, whether produced in the pulp or otherwise except by lithographic process	35 % *ad val.*
	Cloth-lined or re-enforced papers	35 % *ad val.*

Nos.	Classification.	Rates of duty. Dols. cts.
	Grease-proof and imitation parchment papers, which have been super-calendered and rendered transparent or partially so by whatever name known	35 % *ad val.*
	All other grease-proof and imitation parchment papers, not specially provided for in this Section, by whatever name known	35 % *ad val.*
	Bags, envelopes, and all other articles composed wholly or in chief value of any of the foregoing papers, not specially provided for in this Section	35 % *ad val.*
	All boxes of paper or papier mâché or wood covered with any of the foregoing papers or covered or lined with cotton or other vegetable fibre	35 % *ad val.*
	Albumenized or sensitized paper or paper otherwise surface-coated for photographic purposes	25 % *ad val.*
	Plain basic papers for albumenizing, sensitizing, baryta coating, or for photographic or solar printing processes	15 % *ad val.*
325	Pictures, calendars, cards, booklets, labels, flaps, cigar bands, placards, and other articles composed wholly or in chief value of paper lithographically printed in whole or in part from stone, gelatin, metal or other material (except boxes, views of American scenery or objects, and music, and illustrations when forming part of a periodical or newspaper, or of bound or unbound books, accompanying the same, not specially provided for in this Section) shall pay duty at the following rates:	
	Labels and flaps printed in less than 8 colours (bronze printing to be counted as 2 colours), but not printed in whole or in part of metal leaf ... lb.	0 15
	Cigar bands of the same number of colours and printings ... lb.	0 20
	Labels and flaps printed in 8 or more colours (bronze printing to be counted as 2 colours), but not printed in whole or in part of metal leaf ... lb.	0 20
	Cigar bands of the same number of colours and printings	0 25
	Labels and flaps, printed in whole or in part of metal leaf ... lb.	0 35
	Cigar bands printed in whole or in part of metal leaf ,,	0 40
	Booklets ,,	0 07
	All other articles:	
	Not exceeding $\frac{3}{1000}$ inch in thickness ... lb.	0 15
	Exceeding $\frac{3}{1000}$ inch and not exceeding $\frac{20}{1000}$ inch in thickness:	
	Less than 35 square inches cutting size in dimension ... lb.	0 05
	35 square inches and over cutting size in dimension ... lb.	0 07
	Exceeding $\frac{20}{1000}$ inch in thickness ,,	0 05
	Note.—In the case of articles hereinbefore specified, the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest lithographed material found in the article, but for the purposes of this paragraph the thickness of lithographs mounted or pasted upon paper, cardboard, or other material, shall be the combined thickness of the lithograph and the foundation upon which it is mounted or pasted.	
	Books of paper or other material for children's use, lithographically printed in whole or in part, not exceeding in weight 24 ounces each ... lb.	0 04
	Fashion magazines or periodicals printed in whole or in part by lithographic process or decorated by hand ... lb.	0 06
	Booklets wholly or in chief value of paper, decorated in whole or in part by hand or by spraying, whether or not lithographed ... lb.	0 10
	Decalcomanias in ceramic colours, weighing not over 100 pounds per 1,000 sheets, on a basis of 20 by 30 inches in dimensions ... lb.	0 60
	All other decalcomanias, except toy decalcomanias ,,	0 15
326	Writing, letter, note, drawing, handmade paper and paper commercially known as handmade paper and machine handmade paper, japan paper and imitation japan paper by whatever name known, and ledger, bond, record, tablet, typewriter, and onionskin and imitation onionskin papers calendered or uncalendered, whether or not any such paper is ruled, bordered, embossed, printed, lined, or decorated in any manner	25 % *ad val.*
327	Paper envelopes, folded or flat, not specially provided for in this Section	15 % *ad val.*
328	Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs, cardboard and Bristol board	25 % *ad val.*
	Press boards or Press paper	25 % *ad val.*
	Paper hangings with paper back or composed wholly or in chief value of paper	25 % *ad val*
	Wrapping paper not specially provided for in this Section	25 % *ad val.*
329	Books of all kinds, bound or unbound, including blank books, slate books and pamphlets, engravings, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing, and not specially provided for in this Section	15 % *ad val.*
	Views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photo-gelatin process (except show cards), bound or unbound, or in any other form:	
	Not thinner than $\frac{3}{1000}$ inch ... lb.	0 20
	Thinner than $\frac{3}{1000}$ inch ... thousand	2 00
330	Photograph, autograph, scrap, post-card, and postage stamp albums, wholly or partly manufactured	25 % *ad val.*
331	Playing cards	60 % *ad val.*
332	Papers or cardboard, cut, die-cut, or stamped into designs or shapes, such as initials, monograms, lace, borders or other forms, and all post cards, not including American views, plain, decorated, embossed, or printed, except by lithographic process, and all papers and manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Section	25 % *ad val.*

SCHEDULE N.—SUNDRIES.

Nos.	Classification.	Rates of duty. Dols. cts.
333	Beads and spangles of all kinds, including imitation pearl beads, not threaded or strung, or strung loosely on thread for facility in transportation only	35 % *ad val.*
	Curtains and other articles not embroidered nor appliqued and not specially provided for in this Section, composed wholly or in chief value of beads or spangles made of glass or paste, gelatin, metal, or other material	50 % *ad val.*
334	Ramie hat braids	40 % *ad val.*
	Manufactures of ramie hat braids	50 % *ad val.*
335	Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods:	
	Not bleached, dyed, coloured, or stained	15 % *ad val.*
	If bleached, dyed, coloured, or stained	20 % *ad val.*
	Hats, bonnets, and hoods composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, or manila hemp, whether wholly or partly manufactured:	
	Not blocked or trimmed	25 % *ad val.*
	If blocked or trimmed, and in chief value of such materials	40 % *ad val.*
	Note.—The terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not separated fibre thereof.	
336	Brooms, made of broom corn, straw, wooden fibre, or twigs	15 % *ad val.*
	Brushes and feather dusters of all kinds, and hair pencils in quills or otherwise	35 % *ad val.*
337	Bristles, sorted, bunched, or prepared ... lb.	0 07
338	Button forms of lastings, mohair or silk cloth, or other manufactures of cloth, woven or made in patterns of such size, shape, or form as to be fit for buttons exclusively, and not exceeding 8 inches in any one dimension	10 % *ad val.*
339	Buttons of vegetable ivory:	
	In sizes 36 lines and larger	35 % *ad val.*
	Below 36 lines	45 % *ad val.*
	Buttons of shell and pearl:	
	In sizes 26 lines and larger	25 % *ad val.*
	Below 26 lines	45 % *ad val.*
	Agate buttons	15 % *ad val.*
	Shoe buttons	15 % *ad val.*
	Parts of buttons and button moulds or blanks, finished or unfinished, and all collar and cuff buttons and studs composed wholly of bone, mother-of-pearl, ivory, or agate, all the foregoing and buttons not specially provided for in this Section	40 % *ad val.*
340	Cork bark, cut into squares, cubes or quarters ... lb.	0 04
	Manufactured cork stoppers, over $\frac{3}{4}$ inch in diameter, measured at the larger end, and manufactured cork discs, wafers, or washers, over $\frac{1}{16}$ inch in thickness ... lb.	0 12
	Manufactured cork stoppers, $\frac{3}{4}$ inch or less in diameter, measured at the larger end, and manufactured cork discs, wafers, or washers, $\frac{2}{16}$ inch or less in thickness ... lb.	0 15
	Cork, artificial, or cork substitutes manufactured from cork waste, or granulated corks, and not otherwise provided for in this Section ... lb.	0 03
	Cork insulation, wholly or in chief value of granulated cork, in slabs, boards, planks, or moulded forms ... lb.	0 00½
	Cork paper	35 % *ad val.*
	Manufactures wholly or in chief value of cork or of cork bark, or of artificial cork or bark substitutes, granulated or ground cork, not specially provided for in this Section	30 % *ad val.*
341	Dice, dominoes, draughts, chessmen, chess balls, and billiard, pool, bagatelle balls, and poker chips, of ivory, bone, or other materials	50 % *ad val.*
342	Dolls, and parts of dolls, dolls heads, toy marbles of whatever materials composed, and all other toys, and parts of toys, not composed of china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Section	35 % *ad val.*
343	Emery grains and emery, manufactured, ground, pulverized, or refined ... lb.	0 01
	Emery wheels, emery files, emery paper, and manufactures of which emery or corundum is the component material of chief value	20 % *ad val.*
344	Firecrackers of all kinds ... lb.	0 06
	Bombs, rockets, Roman candles, and fireworks of all descriptions, not specially provided for in this Section ... lb.	0 10
	Note.—The weight on all the foregoing to include all coverings, wrappings, and packing material.	
345	Matches, friction or lucifer, of all descriptions, per gross of 144 boxes, containing not more than 100 matches per box ... gross	0 03
	When imported otherwise than in boxes containing not more than 100 matches each ... 1,000 matches	0 00¾

SCHEDULE N.—SUNDRIES—continued.

Nos.	Classification.	Rates of duty. Dols. cts.
	Wax matches, fuses, wind matches, and all matches in books or folders or having a stained, dyed, or coloured stick or stem, and tapers consisting of a wick coated with an inflammable substance, and night lights	25 % *ad val.*
	Notes.—(1) In accordance with Section 10 of "An Act to provide for a tax upon white phosphorous matches, and for other purposes," approved April 9th, 1912, white phosphorous matches manufactured wholly or in part in any foreign country shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited.	
	(2) Nothing in this Act contained shall be held to repeal or modify said Act to provide for a tax upon white phosphorous matches, and for other purposes, approved April 9th, 1912.	
346	Percussion caps, cartridges, and cartridge shells empty	15 % *ad val.*
	Blasting caps ..... thousand	1 00
	Mining, blasting, or safety fuses of all kinds	15 % *ad val.*
347	Feathers and downs on the skin or otherwise, crude or not dressed, coloured, or otherwise advanced or manufactured in any manner, not specially provided for in this Section	20 % *ad val.*
	When dressed, coloured, or otherwise advanced or manufactured in any manner, and not suitable for use as millinery ornaments, including quilts of down and manufactures of down	40 % *ad val.*
	Artificial or ornamental feathers suitable for use as millinery ornaments, artificial and ornamental fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this Section	60 % *ad val.*
	Boas, boutonnieres, wreaths, and all articles not specially provided for in this Section, composed wholly or in chief value of any of the feathers, flowers, leaves, or other material herein mentioned	60 % *ad val.*
	Note.—The importation of aigrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or to the feathers or plumes of domestic fowls of any kind.	
348	Furs dressed on the skin, not advanced further than dyeing	30 % *ad val.*
	Plates and mats of dog and goat skins	10 % *ad val.*
	Manufactures of furs, further advanced than dressing and dyeing, when prepared for use as material, joined or sewed together, including plates, linings, and crosses, except plates and mats of dog and goat skins, and articles manufactured from fur not specially provided for in this Section	40 % *ad val.*
	Articles of wearing apparel of every description, partly or wholly manufactured, composed of or of which hides or skins of cattle of the bovine species, or of the dog or goat are the component material of chief value	15 % *ad val.*
	Articles of wearing apparel of every description, partly or wholly manufactured, composed of or of which fur is the component material of chief value, not specially provided for in this Section	50 % *ad val.*
	Furs not on the skin, prepared for hatters' use, including fur skins carroted	15 % *ad val.*
349	Fans of all kinds, except common palm-leaf fans	50 % *ad val.*
350	Gun wads of all descriptions	10 % *ad val.*
351	Human hair:	
	Raw	10 % *ad val.*
	If cleaned or commercially known as drawn, but not manufactured	20 % *ad val.*
	Manufactures of human hair, including nets and nettings, or of which human hair is the component material of chief value, not specially provided for in this Section	35 % *ad val.*
352	Hair, curled, suitable for beds or mattresses	10 % *ad val.*
353	Haircloth, known as "crinoline" cloth ..... sq. yd.	0 06
	Haircloth, known as "hair seating," and hair press cloth ..... sq. yd.	0 15
354	Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals	45 % *ad val.*
355	Indurated fibre ware and manufactures of pulp, not specially provided for in this Section	25 % *ad val.*
356	Jewellery, commonly or commercially so known, valued above 20 cents per dozen pieces	60 % *ad val.*
	Rope, curb, cable, and fancy patterns of chain, not exceeding ½ inch in diameter, width, or thickness valued above 30 cents per yard; and articles valued above 20 cents per dozen pieces designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, card cases, chains, cigar cases, cigar cutters, cigar holders, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, match boxes, mesh bags and purses, millinery, military and hair ornaments, pins, powder cases, stamp cases, vanity cases, and like articles; all the foregoing and parts thereof, finished or partly finished, composed of metal, whether or not enamelled, washed, covered, or plated, including rolled gold plate, and whether or not set with precious or semi-precious stones, pearls, cameos, coral, or amber, or with imitation precious stones or imitation pearls	60 % *ad val.*
	Stampings, galleries, mesh and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph	50 % *ad val.*
357	Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, whether in their natural form or broken, and bort; any of the foregoing not set, and diamond dust	10 % *ad val.*
	Pearls and parts thereof, drilled or undrilled, but not set or strung; diamonds, coral, rubies, cameos, and other precious stones and semi-precious stones, cut but not set, and suitable for use in the manufacture of jewellery	20 % *ad val.*
	Imitation precious stones, including pearls and parts thereof, for use in the manufacture of jewellery, doublets, artificial, or so-called synthetic or reconstructed pearls and parts thereof, rubies, or other precious stones	20 % *ad val.*
358	Laces, lace window curtains not specially provided for in this Section, coach, carriage, and automobile laces, and all lace articles of whatever yarns, threads, or filaments composed; handkerchiefs, napkins, wearing apparel, and all other articles or fabrics made wholly or in part of lace or of imitation lace of any kind; embroideries, wearing apparel, handkerchiefs, and all articles or fabrics embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram, or otherwise, or tamboured, appliquéd, or scalloped by hand or machinery, any of the foregoing by whatever name known; edgings, insertings, galloons, nets, nettings, veils, veilings, neck ruffllings, ruchings, tuckings, flouncings, flutings, quillings, ornaments; braids, loom woven and ornamented in the process of weaving, or made by hand, or on any braid machine, knitting machine, or lace machine, and not specially provided for; trimmings not specially provided for; woven fabrics or articles from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving, forming figures or designs, not including straight hemstitching; and articles made in whole or in part of any of the foregoing fabrics or articles; all of the foregoing of whatever yarns, threads, or filaments composed	60 % *ad val.*
359	Chamois skins	15 % *ad val.*
	Pianoforte and pianoforte-action leather	10 % *ad val.*
	Enamelled upholstery leather	10 % *ad val.*
	Glove leather	10 % *ad val.*
360	Bags, baskets, belts, satchels, card cases, pocket-books, jewel boxes, portfolios, and other boxes and cases, made wholly of or in chief value of leather or parchment, not jewellery, and manufactures of leather or parchment, or of which leather or parchment is the component material of chief value, not specially provided for in this Section	30 % *ad val.*
	Any of the foregoing, permanently fitted and furnished with travelling, bottle, drinking, dining, luncheon and similar sets	35 % *ad val.*
361	Gloves, not specially provided for in this Section, made wholly or in chief value of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the length stated in each case being the extreme length when stretched to their full extent, namely:	
‡362	Men's, women's or children's "glacé" finish Schmaschen (of sheep origin):	
	Not over 14 inches in length ..... doz. pairs	1 00
	Over 14 inches in length, for each inch in excess of 14 inches, additional ..... doz. pairs	0 25
‡363	All other women's or children's gloves wholly or in chief value of leather:	
	Not over 14 inches in length ..... doz. pairs	2 00
	Over 14 inches in length, for each inch in excess of 14 inches, additional ..... doz. pairs	0 25
	All men's leather gloves not specially provided for in this Section ..... doz. pairs	2 50
364	In addition to the foregoing rates there shall be paid the following cumulative duties:	
	On all leather gloves when lined with cotton or other vegetable fibre ..... doz. pairs	0 25
	When lined with a knitted glove or when lined with silk, leather or wool ..... doz. pairs	0 50
	When lined with fur ..... ,,	2 00
	On all piqué and prix seam gloves ..... ,,	0 25
365	Glove tranks, with or without the usual accompanying pieces	75 % of the duty provided for the gloves in the fabrication of which they are suitable.
366	Manufactures of catgut, or whip gut, or worm gut, including strings for musical instruments; any of the foregoing or of which these substances or any of them is the component material of chief value, not specially provided for in this Section	20 % *ad val.*
367	Manufactures of amber, asbestos, bladders, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for in this Section	10 % *ad val.*
	Yarn and woven fabrics composed wholly or in chief value of asbestos	20 % *ad val.*

‡See also paragraph 364.

Nos.	Classification.	Rates of duty. Dols. cts
368	Manufactures of bone, chip, grass, horn, india-rubber or gutta-percha, palm leaf, quills, straw, weeds, or whalebone, or of which any of them is the component material of chief value not otherwise specially provided for in this Section, shall be subject to the following rates:	
	Manufactures of india-rubber or gutta-percha, commonly known as druggists' sundries	15 % *ad val.*
	Manufactures of india-rubber or gutta-percha, not specially provided for in this Section	10 % *ad val.*
	Palm leaf	15 % *ad val.*
	Bone, chip, horn, quills, and whalebone	20 % *ad val.*
	Grass, straw and weeds	25 % *ad val.*
	Note.—The terms "grass" and "straw" shall be understood to mean these substances in their natural state, and not the separated fibres thereof.	
	Combs composed wholly of horn or of horn and metal	25 % *ad val.*
369	Ivory tusks in their natural state, or cut vertically across the grain only, with the bark left intact	20 % *ad val.*
	Manufactures of ivory or vegetable ivory, or of which either of these substances is the component material of chief value, not specially provided for in this Section	35 % *ad val.*
	Manufactures of mother-of-pearl and shell, plaster of Paris, papier-maché, and vulcanized india-rubber known as "hard rubber," or of which these substances or any of them is the component material of chief value, not specially provided for in this Section	25 % *ad val.*
	Shells engraved, cut, ornamented, or otherwise manufactured	25 % *ad val.*
370	Masks, of whatever material composed	25 % *ad val.*
371	Matting made of cocoa fibre or rattan ..... sq. yd.	0 05
	Mats made of cocoa fibre or rattan ..... sq. ft.	0 30
372	Moss and sea grass, eelgrass, and seaweeds, if manufactured or dyed	10 % *ad val.*
373	Musical instruments or parts thereof, pianoforte actions and parts thereof, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes: strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing	35 % *ad val.*
374	Phonographs, gramophones, graphophones, and similar articles, or parts thereof	25 % *ad val.*
375	Violin rosin, in boxes or cases or otherwise	10 % *ad val.*
376	Works of art, including paintings in oil or water colours, pastels, pen and ink drawings, or copies, replicas or reproductions of any of the same, statuary, sculptures, or copies, replicas or reproductions thereof, and etchings and engravings, not specially provided for in this Section	15 % *ad val.*
377	Peat moss ..... ton	0 50
378	Pencils of paper or wood, or other material not metal, filled with lead or other material, pencils of lead .. gr.	0 36
	Note.—In no case shall any of the foregoing pay less than 25 per cent. *ad val.*	
	Slate pencils	25 % *ad val.*
379	Pencil leads not in wood or other material	10 % *ad val.*
380	Photographic cameras, and parts thereof, not specially provided for in this Section	15 % *ad val.*
	Photographic dry plates, not specially provided for in this Section	15 % *ad val.*
	Photographic-film negatives imported in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits:	
	Exposed but not developed ..... linear ft.	0 02
	Exposed and developed ..... " "	0 03
	Photographic-film positives, imported in any form, for use in any way in connection with moving-picture exhibits, including herein all moving, motion, moto-photography or cinematography film pictures, prints, positives of duplicates of every kind and nature, and of whatever substance made.... Linear or running ft.	0 01
	Note.—All photographic films imported under this Section shall be subject to such censorship as may be imposed by the Secretary of the Treasury.	
381	Pipes and smokers' articles:	
	Common tobacco pipes and pipe bowls made wholly of clay	25 % *ad val.*
	Other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this Section, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, except cork paper	50 % *ad val.*
	Meerschaum, crude or unmanufactured	20 % *ad val.*
382	Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used for making men's hats	10 % *ad val.*
383	Umbrellas, parasols, and sunshades covered with material other than paper or lace, not embroidered or appliquéd	35 % *ad val.*
	Sticks for umbrellas, parasols, or sunshades, and walking canes, finished or unfinished	30 % *ad val.*
384	Waste, not specially provided for in this Section	10 % *ad val.*
385	That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles not enumerated or provided for in this Section, a duty of	10 % *ad val.*
	And on all articles manufactured, in whole or in part, not provided for in this Section, a duty of	15 % *ad val.*
386	That each and every imported article, not enumerated in this Section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Section as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.	

FREE LIST.

That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs shall, when imported into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), be exempt from duty:

Nos.	Classification.
387	Acids:—Acetic or pyroligneous, arsenic or arsenious, carbolic, chromic, fluoric, hydrofluoric, hydrochloric or muriatic, nitric, phosphoric, phthalic, prussic, silicic, sulphuric or oil of vitriol, and valerianic.
388	Aconite.
389	Acorns, raw, dried or undried, but unground.
390	Agates, unmanufactured.
391	Agricultural implements: Ploughs, tooth and disc harrows, headers, harvesters, reapers, agricultural drills and planters, horserakes, cultivators, thrashing machines, cotton gins, machinery for use in the manufacture of sugar, wagons and carts, and all other agricultural implements of any kind and description, whether specifically mentioned herein or not, whether in whole or in parts, including repair parts.
392	Albumen, not specially provided for in this Section.
393	Alcohol, methyl or wood.
394	Alizarin, natural or synthetic, and dyes obtained from alizarin, anthracene, and carbazol.
395	Ammonia, sulphate of, perchlorate of, and nitrate of.
396	Antimony ore and stibnite containing antimony, but only as to antimony content.
397	Any animal imported by a citizen of the United States specially for breeding purposes shall be admitted free, whether intended to be used by the importer himself, or for sale for such purposes.
	Notes.—(1) No such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in a book of record recognized by the Secretary of Agriculture for that breed
	(2) The certificates of such record and pedigree of such animal shall be produced and submitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer, that the animal imported is the identical animal described in said certificate of record and pedigree.
	(3) The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the identity of such animal.
	(4) The Collectors of Customs shall require a certificate from the Department of Agriculture stating that such animal is pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.
	The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.
	Horses, mules, and asses straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, shall be dutiable unless brought back to the United States within six months, in which case they shall be free of duty, under regulations to be prescribed by the Secretary of the Treasury.
	Note.—The provisions of this Act shall apply to all such animals as have been imported and are in quarantine, or otherwise in the custody of Customs or other officers of the United States, at the date of the taking effect of this Act.
398	Animals brought into the United States temporarily for a period not exceeding 6 months, for the purpose of breeding, exhibition, or competition for prizes offered by any agricultural, polo, or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.
399	Annatto, roucou, rocoa, or orleans, and all extracts of.
400	Antitoxins, vaccine virus, and all other serums derived from animals and used for therapeutic purposes.
401	Apatite.
402	Arrowroot in its natural state and not manufactured.
403	Arsenic and sulphide of arsenic, or orpiment.
404	Articles the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; steel boxes, casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or

FREE LIST—continued.

Nos. Classification.

bottles, iron or steel drums of either domestic or foreign manufacture, used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates or films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury.

Notes.—(1) This paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law.

(2) When manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the Collector of Customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

(3) The provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph 397.

405 Asafetida.
406 Asbestos, unmanufactured.
407 Ashes, wood and lye of, and beet root ashes.
408 Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, seg, Russian seg, New Zealand tow, Norwegian tow, aloe, mill waste, cotton tares, or other material not bleached, dyed, coloured, stained, painted, or printed, not exceeding 16 threads to the square inch, counting the warp and filling, and weighing not less than 15 ounces per square yard.
Plain woven fabrics of single jute yarns by whatever name known, not bleached, dyed, coloured, stained, printed, or rendered non-inflammable by any process.
Waste of any of the above articles suitable for the manufacture of paper.
409 Balm of Gilead.
410 Barks, cinchona or other, from which quinine may be extracted.
411 Bauxite or beauxite, crude, not refined or otherwise advanced in condition from its natural state.
412 Beeswax.
413 Bells, broken, and bell metal, broken and fit only to be remanufactured.
414 Bibles, comprising the books of the Old or New Testament, or both, bound or unbound.
415 All binding twine manufactured from New Zealand hemp, manila, istle or Tampico fibre, sisal grass or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding 750 feet to the pound.
416 Birds and land and water fowls, not specially provided for in this Section.
417 Biscuits, bread, and wafers, not specially provided for in this Section.
418 Bismuth.
419 Bladders, and all integuments, tendons and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this Section.
420 Blood, dried, not specially provided for in this Section.
421 Blue vitriol, or sulphate of copper.
Acetate and sub-acetate of copper, or verdigris.
422 Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.
Press cloths composed of camel's hair, imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed 72 inches and woven in widths not under 10 inches nor to exceed 15 inches and weighing not less than ½ pound per square foot.
423 Bones, crude, burned, calcined, ground, steamed, but not otherwise manufactured, and bone dust or animal carbon, bone meal and bone ash.
424 Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.
425 Books, maps, music, engravings, photographs, etchings, lithographic prints, bound or unbound, and charts, which shall have been printed more than 20 years at the date of importation, and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, not advertising matter, and public documents issued by foreign Governments.
426 Books and pamphlets printed wholly or chiefly in languages other than English; also books and music, in raised print, used exclusively by the blind.
All textbooks used in schools and other educational institutions; Braille tablets, cubarithmes, special apparatus and objects serving to teach the blind, including printing apparatus, machines, presses, and types for the use and benefit of the blind exclusively.
427 Books, maps, music, engravings, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

Nos. Classification.

428 Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.
429 Borax, crude and unmanufactured, and borate of lime, soda, and other borate material, crude and unmanufactured, not otherwise provided for in this Section.
430 Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.
431 Brazilian pebble, unwrought or unmanufactured.
432 Bristles, crude, not sorted, bunched, or prepared.
433 Bromin.
434 Broom corn.
435 Buckwheat.
Buckwheat flour.
436 Bullion, gold or silver.
437 Burgundy pitch.
438 Burrstones, manufactured or bound up into millstones.
439 Cadmium.
440 Calcium, acetate of, brown and gray, and chloride of, crude; calcium carbide and calcium nitrate.
441 Cash registers, linotype and all typesetting machines, sewing machines, typewriters, shoe machinery, cream separators valued at not exceeding 75 dollars, sandblast machines, sludge machines, and tar and oil spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives, all the foregoing whether imported in whole or in parts, including repair parts.
442 Castor or castoreum.
443 Catgut, whip gut, or worm gut, unmanufactured.
444 Cement, Roman, Portland, and other hydraulic.
445 Cerium, cerite, or cerium ore.
446 Chalk, crude, not ground, bolted, precipitated, or otherwise manufactured.
447 Charcoal, blood char, bone char, or bone black, not suitable for use as a pigment.
448 Chromate of iron or chromic ore.
449 Chromium, hydroxide of, crude.
450 Common blue clay and Gross-Almerode glass-pot clay, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks.
451 Coal, anthracite, bituminous, culm, slack, and shale; coke; compositions used for fuel in which coal or coal dust is the component material of chief value, whether in briquets or other form.
452 Coal tar, crude, pitch of coal tar, wood or other tar.
Dead or creosote oil.
Products of coal tar known as anthracene and anthracene oil, naphthalin, phenol, and cresol.
453 Cobalt and cobalt ore.
454 Cocculus indicus.
455 Cochineal.
456 Cocoa or cacao, crude, and fibre, leaves, and shells of.
457 Coffee.
458 Coins of gold, silver, copper, or other metal.
459 Coir and coir yarn.
460 Composition metal of which copper is the component material of chief value, not specially provided for in this Section.
461 Copper ore; regulus of, and black or coarse copper, and copper cement; old copper, fit only for remanufacture, copper scale, clippings from new copper, and copper in plates, bars, ingots, or pigs, not manufactured or specially provided for in this Section.
462 Copperas, or sulphate of iron.
463 Coral, marine, uncut, and unmanufactured.
464 Cork wood, or cork bark, unmanufactured, and cork waste, shavings, and cork refuse of all kinds.
465 Corn or maize.
466 Corn meal.
467 Cotton, and cotton waste or flocks.
468 Cryolite, or kryolith.
469 Cudbear.
470 Curling stones, or quoits, and curling-stone handles.
471 Curry and curry powder.
472 Cuttlefish bone.
473 Dandelion roots, raw, dried or undried, but unground.
474 Glaziers' and engravers' diamonds, unset, miners' diamonds.
475 Divi-divi.
476 Dragon's blood.
477 Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibres, dried insects, grains, gums, gum resin, herbs, leaves, lichens, mosses, logs, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds; any of the foregoing which are natural and uncompounded drugs and not edible and not specially provided for in this Section, and are in a crude state, not advanced in value or condition by shedding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture.

Note.—No article containing alcohol shall be admitted free of duty under this paragraph.

478 Eggs of poultry, birds, fish, and insects (except fish roe preserved for food purposes).

Notes.—(1) The mportation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collections, is prohibited.

(2) The importation of eggs of game birds for purposes of propagation is hereby authorised, under rules and regulations to be prescribed by the Secretary of the Treasury.

479 Emery ore and corundum.
Crude artificial abrasives, not specially provided for.
480 Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not coloured, dyed, or otherwise advanced or manufactured.
481 Felt, adhesive, for sheathing vessels.
482 Fibrin, in all forms.
483 Fresh-water fish, and all other fish not otherwise specially provided for in this Section.
484 Fish skins.
485 Flax straw.
Flax, not hackled or dressed.

Nos. Classification.

Flax, hackled, known as "dressed line."
Tow of flax.
Flax noils.
Hemp, and tow of hemp.
Hemp, hackled, known as "line of hemp."

486 Flint, flints, and flint stones, unground.
487 Fossils.
488 Fruits or berries, green, ripe, or dried, and fruits in brine, not specially provided for in this Section.
489 Fruit plants, tropical and semi-tropical, for the purpose of propagation or cultivation.
490 Fulminates, fulminating powder, and other like articles not specially provided for in this Section.
491 Furs and fur skins, undressed.
492 Gambier.
493 Glass enamel, white, for watch and clock dials.
494 Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use.

Note. Such discs exceeding 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

495 Gloves, made wholly or in chief value of leather made from horsehides, pigskins, and cattle hides of the bovine species, excepting calfskins, whether wholly or partly manufactured.
496 Goldbeaters' moulds and goldbeaters' skins.
497 Grasses and fibres: Istle or Tampico fibre, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this Section.
498 Grease, fats, vegetable tallow, and oils (excepting fish oils), not chemically compounded, such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, not specially provided for in this Section.
499 Guano, manures, and all substances used only for manure, including basic slag, ground or unground, and calcium cyanamid or lime nitrogen.
500 Gum: Amber in chips valued at not more than 50 cents per pound, copal, damar, and kauri.
501 Gunpowder, and all explosive substances, not specially provided for in this Section, used for mining, blasting, and artillery purposes.
502 Gutta-percha, crude.
503 Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this Section.
504 Hide cuttings, raw, with or without hair, and all other glue stock.
505 Hide rope.
506 Hides of cattle, raw or uncured, or dry, salted, or pickled.
507 Hones and whetstones.
508 Hoofs, unmanufactured.
509 Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity.
510 Hop roots for cultivation.
511 Horns and parts of, including horn strips and tips, unmanufactured.
512 Ice.
513 India-rubber, crude, and milk of, and scrap or refuse india-rubber, fit only for remanufacture.
514 Indigo, natural or synthetic, dry or suspended in water, and dyes obtained from indigo.
515 Iodine, crude, or resublimed.
516 Ipecac.
517 Iridium, osmium, palladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum.
518 Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites.
Iron in pigs, iron kentledge, spiegeleisen.
Wrought iron and scrap and scrap steel.

Note.—Nothing shall be deemed scrap iron or scrap steel except second-hand or waste or refuse iron or steel fit only to be remanufactured.

Ferromanganese.
Iron in slabs, blooms, loops or other forms less finished than iron bars, and more advanced than pig iron, except castings, not specially provided for in this Section.

519 Jalap.
520 Jet, unmanufactured.
521 Joss stick, or Joss light.
522 Junk, old.
523 Kelp.
524 Kieserite.
525 Kyanite, or cyanite, and kainite.
526 Lac dye, crude, seed, button, stick, and shell.
527 Lactarene or casein.
528 Lard, lard compounds, and lard substitutes.
529 Lava, unmanufactured.
530 All leather not specially provided for in this Section and leather board or compressed leather; leather cut into shoe uppers or vamps or other forms suitable for conversion into boots or shoes; boots and shoes made wholly or in chief value of leather; leather shoe laces, finished or unfinished; harness, saddles, and saddlery, in sets or in parts, finished or unfinished.
531 Leeches.
532 Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than 2 per cent. of alcohol.
533 Life-boats and life-saving apparatus specially imported by societies and institutions incorporated or established to encourage the saving of human life.
534 Limestone-rock asphalt.
Asphaltum and bitumen.
535 Lithographic stones, not engraved.
536 Litmus, prepared or not prepared.
537 Loadstones.
538 Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
539 Magnesia, crude or calcined, not purified.
540 Manganese, oxide and ore of.
541 Manna.
542 Manuscripts.

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543 Marrow, crude.
544 Marshmallow or althea root, leaves or flowers, natural or unmanufactured.
545 Meats:
Fresh beef, veal, mutton, lamb, and pork.
Bacon and hams.
Meats of all kinds, prepared or preserved, not specially provided for in this Section.

Note.—None of the foregoing meats shall be admitted into the United States unless the same is healthful, wholesome, and fit for human food and contains no dye, chemical, preservative, or ingredient which renders the same unhealthsome, unwholesome or unfit for human food, and unless the same also complies with the rules and regulations made by the Secretary of Agriculture, and, after entry into the United States in compliance with said rules and regulations, said imported meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June 30, 1906 (34th Statutes at Large, page 674), commonly called the Meat Inspection Amendment, and the Act of June 30th, 1906 (34th Statutes at Large, page 768), commonly called the Food and Drugs Act, and the Secretary of Agriculture is hereby authorized to make rules and regulations to carry out the purposes of this paragraph, and in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction for food purposes of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor in such rules and regulations.

546 Medals of gold, silver, or copper, and other articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.
547 Milk and cream, including milk or cream preserved or condensed, or sterilized by heating or other processes, and sugar of milk.
548 Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring.
549 Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Section.
550 Miners' rescue appliances, designed for emergency use in mines where artificial breathing is necessary in the presence of poisonous gases, to aid in the saving of human life, and miners' safety lamps and parts, accessories, and appliances for cleaning, repairing and operating all the foregoing.
551 Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.
552 Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Section.
553 Myrobolans fruit.
554 Cut nails and cut spikes of iron or steel.
Horse-shoe nails, horse-shoe nail rods, hobnails, and all other wrought-iron or steel nails not specially provided for in this Section.
Wire staples, wire nails made of wrought iron or steel.
Spikes, and horse, mule, or ox shoes, of iron or steel.
Cut tacks, brads, or sprigs.
555 Needles, hand sewing and darning.
Needles for shoe machines.
556 Newspapers and periodicals.

Note.—The term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.

557 Nuts: Marrons, crude; cocoanuts in the shell, and broken cocoanut meat or copra, not shredded, desiccated, or prepared in any manner; palm nuts and palm-nut kernels.
558 Nux vomica.
559 Oakum.
560 Oil cake.
561 Oils: Birch tar, cajeput, cocoanut, cod, cod-liver, cotton-seed, croton, ichthyol, juglandium, palm, palm-kernel, perilla, soya-bean, and olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him; Chinese nut oil, nut oil or oil of nuts not specially provided for in this Section; petroleum, crude or refined, and all products obtained from petroleum, including kerosine, benzine, naphtha, gasoline, paraffin, and paraffin oil; and also spermaceti, whale and other fish oils of American fisheries, and all fish and other products of such fisheries.
562 Oleo stearin.
563 Orange and lemon peel, not preserved, candied, or dried.
564 Orchil, or orchil liquid.
565 Ores of gold, silver, or nickel, and nickel matte; ores of the platinum metals; sweepings of gold and silver.
566 Paper stock, crude, of every description, including all grasses, fibres, rags, waste, including jute, hemp and flax waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for in this Section, including old gunny cloth and old gunny bags, used chiefly for paper-making.
567 Printing paper (other than paper commercially known as hand made or machine hand made paper, japan paper, and imitation japan paper by whatever name known), unsized, sized or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this Section, valued at not above 2½ cents per pound, decalcomania paper not printed.
568 Parchment and vellum.
569 Paris green and London purple.
570 Pearl, mother of, and shells, not sawed, cut, flaked, polished, or otherwise manufactured, or advanced in value from the natural state.
571 Personal effects, not merchandise, of citizens of the United States dying in foreign countries.
572 Pewter and britann a metal, old, and fit only to be remanufactured.
573 Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious,

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philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school or seminary of learning in the United States, or any State or public library, and not for sale, and articles solely for experimental purposes, when imported by any society or institution of the character herein described, subject to such regulations as the Secretary of the Treasury shall prescribe.

574 Phoshates, crude.
575 Phosphorus.
576 Photographic and moving-picture films, sensitized but not exposed or developed.
577 Plants, trees, shrubs, roots, seed cane and seeds, imported by the Department of Agriculture or the United States Botanic Garden.
578 Platinum, unmanufactured or in ingots, bars, plates, sheets, wire, sponge or scrap, and vases, retorts and other apparatus, vessels and parts thereof, composed of platinum, for chemical uses.
579 Plumbago.
580 Potash:
Crude, or "black salts."
Carbonate of.
Cyanide of.
Sulphate of.
Hydrate of, when not containing more than 15 % of caustic soda.
Nitrate of, or saltpetre, crude.
Muriate of.
581 Potatoes, and potatoes dried, desiccated or otherwise prepared, not specially provided for in this Section.
Note.—Any of the foregoing specified articles shall be subject to a duty of 10 % *ad valorem* when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on such articles imported from the United States.
582 Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or far sale, nor shall it be construed to include theatrical scenery, properties and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation.
Note.—The Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application shall be made therefor.
583 Pulu.
584 Quinia, sulphate of, and all alkaloids or salts of cinchona bark.
585 Radium and salts of, radioactive substitutes, selenium and salts of.
586 Rags, not otherwise specially provided for in this Section.
587 Railway bars, made of iron or steel, and railway bars made in part of steel, T-rails, and punched iron or steel flat rails.
588 Rennets, raw or prepared.
589 Rye and rye flour.
590 Sago, crude, and sago flour.
591 Salicin.
592 Salep, or salop.
593 Salt.
594 Santonin, and its combinations with acids not subject to duty under this Section.
595 Seeds: Cardamom, cauliflower, celery, coriander, cotton, cummin, fennel, fenugreek, hemp, horehound, mangelwurzel, mustard, rape, St. John's bread or bean, sorghum, sugar beet, and sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for in this Section; all flower and grass seeds; coniferous evergreen seedlings; all the foregoing not specially provided for in this Section.
596 Sheep dip.
597 Shotgun barrels, in single tubes, forged, rough bored.
598 Shrimps, lobsters and other shellfish.
599 Silk cocoons and silk waste.
600 Silk, raw, in skeins reeled from the cocoon, or re-reeled, but not wound, doubled, twisted, or advanced in manufacture in any way.
601 Silkworm eggs.
602 Skeletons and other preparations of anatomy.
603 Skins of hares, rabbits, dogs, goats and sheep, undressed.
604 Skins of all kinds, raw, and hides not specially provided for in this Section.
605 Soda:
Arseniate of.
Cyanide of.
Sulphate of, crude, or salt cake and nitre cake.
Soda ash.
Silicate of.
Nitrate of, or cubic nitrate.
606 Soya beans.
607 Specimens of natural history, botany and mineralogy, when imported for scientific public collections, and not for sale.
608 Spunk.
609 Spurs and stilts used in the manufacture of earthen, porcelain and stone ware.
610 Stamps: Foreign postage or revenue stamps, cancelled or uncancelled, and foreign government stamped post cards bearing no other printing than the official imprint thereon.
611 Statuary, and casts of sculpture for use as models or for art educational purposes only; regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.
Note.—The term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.
612 Steel engraved forms for bonds, debentures, stock certificates, negotiable receipts, notes and other securities; and engraved steel plates, dies and rolls, suitable for use in engraving or printing bonds, stock certificates or other securities.
613 Steel ingots, cogged ingots, blooms and slabs, die blocks or blanks, and billets, if made by the Bessemer, Siemens-Martin, open-hearth or similar processes, not containing alloy, such as nickel, cobalt, vanadium, chromium, tungsten, or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron and similar alloys.
614 Stone and sand: Burrstone in blocks, rough or unmanufactured; rotten stone, tripoli and sand, crude or manufactured: cliff stone, freestone, granite, sandstone, and limestone, unmanufactured, and not suitable for use as monumental or building stone; all of the foregoing not specially provided for in this Section.
615 Strontia, oxide of, protoxide of strontian, and strontianite or mineral carbonate of strontia.
616 Strychnia or strychnine, and its combinations with acids not subject to duty under this Section.
617 Sulphur in any form, brimstone, and sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of 25 per cent. of sulphur.
618 Sumac, ground or unground.
619 Swine, cattle, sheep, and all other domestic live animals suitable for human food not otherwise provided for in this Section.
620 Tagua nuts.
621 Talcum, steatite, and French chalk, crude and unground.
622 Tallow.
623 Tamarinds.
624 Tanning material—not containing alcohol and not specially provided for in this Section:
Extracts:
Of quebracho.
Of hemlock bark.
Extracts of oak and chestnut and other barks and woods other than dye-woods such as are commonly used for tanning not specially provided for in this Section.
Nuts and nutgalls and woods used expressly for dyeing or tanning, whether or not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process.
Articles in a crude state used in dyeing or tanning.
625 Tapioca, tapioca flour, cassava or cassady.
626 Tar and pitch of wood.
627 Tea not specially provided for in this Section, and tea plants.
Notes.—(1) The cans, boxes, or other containers of tea packed in packages of less than 5 pounds each shall be dutiable at the rate chargeable thereon if imported empty.
(2) Nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March 2nd, 1897, and any Act amendatory thereof.
628 Teeth, natural, or unmanufactured.
629 Terra alba, not made from gypsum or plaster rock.
630 Terra japonica.
631 Tin ore, cassiterite or black oxide of tin, tin in bars, blocks, pigs, or grain or granulated, and scrap tin.
Note.—There shall be imposed and paid upon cassiterite, or black oxide of tin, and upon bar, block, pig tin and grain or granulated, a duty of 4 cents per lb. when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing 1,500 tons of cassiterite and bar, block, and pig tin per year. The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.
632 Tobacco stems.
633 Tungsten-bearing ores of all kinds.
634 Turmeric.
635 Turpentine, Venice, and spirits of.
636 Turtles.
637 Type, stereotype metal, electrotype metal, linotype composition, all of the foregoing, old and fit only to be remanufactured.
638 Uranium, oxide and salts of.
639 Valonia.
640 Wafers, unleavened or not edible.
641 Wax, vegetable or mineral.
642 Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States.
Notes.—(1) This exemption shall include only such articles as were actually owned by them and in their possession abroad at the time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale.
(2) In case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury.
(3) Up to but not exceeding 100 dollars in value of articles acquired abroad by such residents of the United States for personal or household use, or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.
643 Whalebone, unmanufactured.
644 Wheat, wheat flour, semolina and other wheat products, not specially provided for in this Section.
Note.—Wheat shall be subject to a duty of 10 cents per bushel, wheat flour shall be subject to a duty of 45 cents per barrel of 196 pounds, and semolina and other products of wheat, not specially provided for in this Section, 10 per cent. *ad valorem*, when imported directly or indirectly from a country, dependency, or other sub-division of Government which imposes a duty on wheat or wheat flour or semolina imported from the United States.
645 All barbed wire, galvanized wire not larger than $\frac{20}{100}$ inch in diameter and not smaller than $\frac{16}{100}$ inch in diameter of the kind commonly used for fencing purposes, galvanized wire fencing composed of wires not larger than $\frac{20}{100}$ inch in diameter nor smaller than $\frac{8}{100}$ inch

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in diameter, and wire commonly used for baling hay or other commodities.

646 Witherite.

647 Wood: not specially provided for in this Section:

Logs, timber, round, unmanufactured, hewn or sawed, sided or squared.

Pulp woods, kindling wood, firewood, hop poles, hoop poles, fence posts, handle bolts, shingle bolts, gun blocks for gunstocks, rough hewn or sawed, or planed on one side.

Hubs for wheels, posts, heading bolts, stave bolts, last blocks, wagon blocks, oar blocks, heading blocks, and all like blocks or sticks, rough hewn, sawed, or bored.

Sawed boards, planks, deals, and other lumber, not further manufactured than sawed, planed, and tongued and grooved.

Clapboards.

Laths.

Pickets, palings, staves.

Shingles.

Ship timber, ship planking.

Broom handles.

Sawdust.

Wood flour.

648 Woods: Cedar, including Spanish cedar, lignumvitæ, lancewood, ebony, box, grandilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only, and red cedar (Juniperus Virginiana) timber, hewn, sided, squared, or round; sticks of partridge, hair wood, pimento, orange, myrtle, bamboo, rattan, reeds unmanufactured, India malacca joints, and other woods not specially provided for in this Section, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.

649 Mechanically ground wood pulp, chemical wood pulp, unbleached or bleached, and rag pulp.

650 Wool of the sheep, hair of the camel, and other like animals, and all wools and hair on the skin of such animals, and paper twine for binding any of the foregoing.

651 Wool wastes: All noils, top waste, card waste, slubbing waste, roving waste, ring waste, yarn waste, bur waste, thread waste, garnetted waste, shoddies, mungo, flocks, wool extract, carbonized wool, carbonized noils, and all other wastes not specially provided for in this Section.

652 Original paintings in oil, mineral, water or other colours, pastels, original drawings and sketches in pen and ink or pencil and water colours, artists' proof etchings, unbound, and engravings and woodcuts unbound, original sculptures or statuary, including not more than two replicas or reproductions of the same.

Note.—The terms "sculpture" and "statuary" as used in this paragraph shall be understood to include professional productions of sculptors only, whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only; and the words "painting" and "sculpture" and "statuary" as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stencilling or any other mechanical process; and the words "etchings," and "engravings," and "woodcuts" as used in this paragraph, shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes.

653 Works of art, drawings, engravings, photographic pictures and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion and encouragement of art, science, or industry in the United States, and not for sale, under such regulations as the Secretary of the Treasury shall prescribe.

Notes.—(1) Bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation.

(2) The Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made.

654 Works of art, collections in illustration of the progress of the arts, sciences, agriculture, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other purpose than herein expressed.

Notes.—(1) Bond shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the Customs.

(2) The privileges of this and the preceding paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

655 Works of art, productions of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation or incorporated religious society, college, or other public institution, including stained or painted window glass, or stained or painted glass windows imported to be used in houses of worship, and excluding any article, in whole or in part, moulded, cast, or mechanically wrought from metal within 20 years prior to importation.

Note.—Such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

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656 Works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation.

Note.—The free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

657 Zaffer.

AMENDMENT OF THE CUSTOMS ADMINISTRATIVE ACT.

A. That the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June 10th, 1890, as amended, be further amended to read as follows:

"B. That all merchandise imported into the United States shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

"C. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, or agreed to be purchased, in the currency actually paid, agreed upon, or to be paid therefor, shall contain a correct, complete, and detailed description of such merchandise, and of the packages, wrappings, or other coverings containing it, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning and shipping the same, if the merchandise has been actually purchased, or price agreed upon, fixed, or determined, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or agreement of purchase, or by the duly authorized agent of such purchaser, seller, manufacturer, or owner.

"D. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consular officer, of the United States of the consular district in which the merchandise was manufactured, or purchased, or contracted to be delivered from, or when purchases or agreements for purchase are made in several places, in the consular district where the merchandise is assembled for shipment, as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, seller, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, or agreement for purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, or agreed to be purchased, and the actual cost thereof, or price agreed upon, fixed, or determined, and of all charges thereon, as provided by this Act; and that no discounts, rebates, or commissions are contained in the invoice but such as have been actually allowed thereon, and that all drawbacks or bounties received or to be received are shown therein; and when obtained in any other manner than by purchase, or agreement of purchase, the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, or such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon as provided by this Act, and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, or agreed to be purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser, or agreed to be paid, fixed, or determined.

"E. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding $100 in value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from which the same has been imported, which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath, touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this Act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof; *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding $100 in value is made by a statement in the form of an invoice, the collector shall require a bond for the production of a duly certified invoice.

"F. That whenever merchandise imported into the United States is entered by invoice, a declaration upon a form to be prescribed by the Secretary of the Treasury, according to the nature of the case, shall be filed with the collector of the port at the time of entry by the owner, importer,

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consignee, or agent, which declaration so filed shall be duly signed by the owner, importer, consignee, or agent before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, under regulations to be prescribed by the Secretary of the Treasury; *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel which should otherwise be embraced in said entry have not been received at the date of the entry the declaration may state the fact, and thereupon such merchandise, of which the invoices or bills of lading are not produced, shall not be included in such entry, but may be entered subsequently. That the Secretary of the Treasury and the Secretary of Commerce are hereby authorised and directed to establish from time to time for statistical purposes a list or enumeration of articles in such detail as in their judgment may be necessary comprehending all goods, wares, and merchandise imported into the United States, and that as a part of the declaration herein provided there shall be either attached thereto or included therein an accurate statement specifying, in the terms of the said detailed list or enumeration, the kinds and quantities of all merchandise imported, and the value of the total quantity of each kind of article, and it shall be the duty of the consular officer, to whom the invoice shall be produced, to require such information to be given.

"G. That if the consignor, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declaration provided for in paragraph F without reasonable cause to believe the truth of such statement, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any wilful act or omission by means whereof the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such person or persons shall upon conviction be fined for each offence a sum not exceeding $5,000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court: *Provided*, That nothing in this Section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

"H. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph F without reasonable cause to believe the truth of such statement, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any wilful act or omission by means whereof the United States shall or may be deprived of the lawful duties or any portion thereof, accruing upon the merchandise or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or pa kage containing the particular article or articles of merchandise to which such fraud or false paper or statement relates. That the arrival within the territorial limits of the United States of any merchandise consigned for sale and remaining the property of the shipper or consignor, and the acceptance of a false or fraudulent invoice thereof by the consignee or the agent of the consignor, or the existence of any other facts constituting an attempted fraud, shall be deemed for the purposes of this paragraph, to be an attempt to enter such merchandise notwithstanding no actual entry has been made or offered.

"I. That the owner, consignee, or agent of any imported merchandise may, at the time when he shall make entry of such merchandise, but not after either the invoice or the merchandise has come under the observation of the appraiser, make such addition in the entry to or such deduction from the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise or lower the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of 1 per centum of the total appraised value thereof for each 1 per centum that such appraised value exceeds the value declared in the entry; *Provided*, That the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the appraised value does not exceed the amount of duty that would be imposed if the appraised value did not exceed the entered value, and shall be limited to 75 per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted nor payment thereof in any way avoided except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: *Provided*, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than 75 per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding other than a criminal prosecution that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this Section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are under-valued: *Provided further*, That all additional duties, penalties, or forfeitures applicable to merchandise entered by a duly certified invoice shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind incurred under the provisions of this Section shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however be assessed in any case upon an amount less than the entered value, unless by direction of the Secretary of the Treasury in cases in which the importer certifies at the time of entry that the entered value is higher than the foreign market value and that the goods are so entered in order to meet advances by the appraiser in similar cases then pending on appeal for reappraisement, and the importer's contention shall subsequently be sustained by a final decision on reappraisement, and it shall appear that the action of the importer on entry was taken in good faith, after due diligence and inquiry on his part, and the Secretary of the Treasury shall accompany his directions with a statement of his conclusion and his reasons therefor.

"J. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer therof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in paragraph L of this Act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this Section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

"K. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

"L. That when the actual market value, as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture, such cost of production to include the cost of materials and of fabrication, and all general expenses to be estimated at not less than 10 per centum, covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than 8 nor more than 50 per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisement at less than the total cost of production as thus ascertained. The actual market value or wholesale price, as defined by law, of any imported merchandise which is consigned for sale in the United States, or which is sold for exportation to the United States, and which is not actually sold or freely offered for sale in usual wholesale quantities in the open market of the country of exportation to all purchasers, shall not in any case be appraised at less than the wholesale price at which such or similar imported merchandise is actually sold or freely offered for sale in usual wholesale quantites in the United States in the open market, due allowance by deduction being made for estimated duties thereon, cost of transportation, insurance and other necessary expenses from the place of shipment to the place of delivery, and a commission not exceeding 6 per centum, if any has been paid or contracted to be paid on consigned goods, or profits not to exceed 8 per centum and a reasonable allowance for general expenses (not to exceed 8 per centum) on purchased goods.

"M. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low, he may, within sixty days thereafter, appeal to reappraisement, which shall be made by one of the general appraisers, or if the importer, owner, agent, or consignee of such merchandise shall deem the appraisement thereof too high, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may within ten days thereafter appeal for reappraisement by giving notice thereof to the collector in writing. Such appeal shall be deemed to be finally abandoned and waived unless within two days from the date of filing thereof the person who filed such notice shall deposit with the collector of customs a fee of $1 for each entry. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the appeal in connection with which such fee was deposited shall be finally sustained, in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits. The decision of the general appraiser in cases of reappraisement shall be final and conclusive as to the dutiable value of such merchandise.

against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall deem the reappraisement of the merchandise too high, and shall, within five days thereafter give notice to the collector, in writing, of an appeal, or unless the collector shall deem the reappraisement of the merchandise too low, and shall within ten days thereafter appeal for reappraisement; in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of nine general appraisers, to be by rule thereof duly assigned for determination. In such cases the general appraiser and boards of general appraisers shall proceed by all reasonable ways and means in their power to ascertain, estimate, and determine the dutiable value of the imported merchandise, and in so doing may exercise both judicial and inquisitorial functions. In such cases the general appraisers and the Boards of General Appraisors shall give reasonable notice to the importer and the proper representative of the Government of the time and place of each and every hearing at which the parties or their attorneys shall have opportunity to introduce evidence and to hear and cross-examine the witnesses for the other party, and to inspect all samples and all documentary evidence or other papers offered. Affidavits of persons whose attendance cannot be procured may be admitted in the discretion of the general appraiser or Board of General Appraisers. The decision of the appraiser, or the person acting as such (in case where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or the single general appraiser in case of no appeal, or of the board of three general appraisers, in all reappraisement cases, shall be final and conclusive against all parties and shall not be subject to review in any manner for any cause in any tribunal or court, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of the duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law; and no reappraisement or re-reappraisement shall be considered invalid because of the absence of the merchandise or samples thereof before the officer or officers making the same, where no party in interest had demanded the inspection of such merchandise or samples, and where the merchandise or samples were reasonably accessible for inspection.

"N. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, or upon merchandise on which duty shall have been assessed, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within thirty days after, but not before such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within fifteen days after the payment of such fees, charges, and exactions, if dissatisfied with such decision imposing a higher rate of duty, or a greater charge, fee, or exaction, than he shall claim to be legally payable, file a protest or protests in writing with the collector setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Such protest shall be deemed to be finally abandoned and waived unless within thirty days from the date of filing thereof the person who filed such notice or protest shall have deposited with the collector of customs a fee of $1 with respect to each protest. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the protest in connection with which such fee was deposited shall be finally sustained in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits. No agreement for a contingent fee in respect to recovery or refund under protest shall be lawful. Compliance with this provision shall be a condition precedent to the validity of the protest and to any refund thereunder, and a violation of this provision shall be punishable by a fine not exceeding $500, or imprisonment for not more than one year, or both.

"Upon such payment of duties, protest, and deposit of protest fee, the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of nine general appraisers, for due assignment and determination as provided by law; such determination shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or persons acting as such, who shall liquidate the entry accordingly, except in cases where an appeal shall be filed in the United States Court of Customs Appeals within the time and in the manner provided for by law.

"O. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers, or the collectors, as the case may be, may cite to appear before them and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or dutiable value thereof, or the rate or amount of duty; and they, or either of them, may require the production of any letters, accounts, contracts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed and preserved for use or reference until the final decision of the collector, appraiser, or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be; and such evidence shall be given consideration in all subsequent proceedings relating to such merchandise.

"P. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of not less than $20 nor more than $500; and if such person be the owner, importer, or consignee, the appraisement which the Board of General Appraisers, or local appraiser, or collector where there is no appraiser, may make of the merchandise shall be final and conclusive; and any person who shall wilfully and corruptly swear falsely on an examination before any general appraiser, or Board of General Appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited, or the value thereof may be recovered from him.

"Q. That all decisions of the general appraisers and of the boards of General Appraisers respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the Board of General Appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they or he may deem important, to be published either in full, or if full publication shall not be requested by the Secretary or by the board, then by an abstract containing a general description of the merchandise in question, a statement of the facts upon which the decision is based, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstracts shall be issued from time to time at least once in each week for the information of customs officers and the public.

"R. That whenever imported merchandise is subject to an *ad valorem* rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value shall be held to be the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities, and the price which the seller, shipper, or owner would have received, and was willing to receive, for such merchandise when sold in the ordinary course of trade in the usual wholesale quantities, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the *bonafide* transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subjected if separately imported. That the words "value," or "actual market value," or "wholesale price," whenever used in this Act, or in any law relating to the appraisement of imported merchandise, shall be construed to be the actual market value or wholesale price of such, or similar merchandise comparable in value therewith, as defined in this Act.

"S. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

"T. That in all suits or informations brought, where any seizure has been made pursuant to any Act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant, and in all actions or proceedings for the recovery of the value of merchandise imported contrary to any Act providing for or regulating the collection of duties on imports or tonnage, the burden of proof shall be upon the defendant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

"U. That if any person, persons, corporations, or other bodies, selling, shipping, consigning, or manufacturing merchandise exported to the United States, shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, when so requested to do, any or all of his books, records, or accounts pertaining to the value or classification of such merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues to levy an additional duty of 15 per cent. *ad valorem* on all such merchandise when imported into the United States: *Provided, however*, That such additional duties shall not be imposed in case the laws of the country of exportation provide for the administration, by its duly authorized officers, of oaths to invoices, or statements of costs, before certification by consuls, and for punishment for false swearing under said oaths, whenever consuls are directed by the Secretary of State, under Section 2862 of the Revised Statutes, to require such oaths before certification of the invoices.

"V. That if any person, persons, corporations, or other bodies, engaged in the importation of merchandise into the United States or engaged in dealing with such imported merchandise, shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, upon request so to do from the chief officer of customs at the port where such merchandise is entered, any or all of his books, records, or accounts pertaining to the value or classification of any such imported merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues, to assess additional duty of 15 per cent. on all merchandise consigned to or imported by, or shipped, or intended for delivery, to such person, persons, corporations, or other bodies so failing or refusing.

"W. That where merchandise purchased or manufactured in different consular districts in the same country is assembled for shipment and embraced in a single invoice and consulated at the shipping point, such invoice shall have attached thereto the original bills or invoices or statements in the nature of such, showing the prices actually paid, contracted to be paid, fixed, or determined, and in connection with each such purchase or consignment the invoice shall state all charges and expenses as provided in paragraph R of this Section.

"X. No allowance shall be made in the estimation and liquidation of duties for shortage or nonimportation caused by decay, destruction, or injury to fruit or other perishable articles imported into the United States whereby their commercial value has been destroyed, unless under regulations prescribed by the Secretary of the Treasury. Proof to ascertain such destruction or nonimportation shall be lodged with the collector of customs of the port where such merchandise has been landed, or the person acting as such, within ten days after the landing of such merchandise. The provisions hereof shall apply whether or not the merchandise has been entered, and whether or not the duties have been paid or secured to be paid, and whether or not a permit of delivery has been granted to the owner or consignee. Nor shall any allowance be made for damage, but the importers may within ten days after entry abandon to the United States all or any portion of goods, wares, or merchandise of every description included in any invoice and be relieved from the payment of duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to 10 per centum or more of the total value or quantity of the invoice. The right of abandonment herein provided for may be exercised whether the goods, wares, or merchandise have been damaged or not, or whether or not the same have any commercial value. *Provided further*, That section 2899 of the Revised Statutes, relating to the return of packages unopened for appraisement, shall in no wise prohibit the right of importers to make all needful examinations to determine

AMENDMENT OF THE CUSTOMS ADMINISTRATIVE ACT—continued.

whether the right to abandon accrues, or whether by reason of total destruction there is a nonimportation in whole or in part. All merchandise abandoned to the Government by the importers shall be delivered by the importers thereof at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importers to comply with the direction of the collector or the chief officer of customs, as the case may be, the abandoned merchandise shall be disposed of by the customs authorities under such regulations as the Secretary of the Treasury may prescribe, at the expense of such importers. Where imported fruit or perishable goods have been condemned at the port of original entry within ten days after landing, by health officers or other legally constituted authorities, the importers or their agents shall, within twenty-four hours after such condemnation, lodge with the collector, or the person acting as collector, of said port, notice thereof in writing, together with an invoice description and the quantity of the articles condemned, their location, and the name of the vessel in which imported. Upon receipt of said notice the collector, or person acting as collector, shall at once cause an investigation and a report to be made in writing by at least two customs officers touching the identity and quantity of fruit or perishable goods condemned, and unless proof to ascertain the shortage or nonimportation of fruit or perishable goods shall have been lodged as herein required, or if the importer or his agent fails to notify the collector of such condemnation proceedings as herein provided, proof of such shortage or nonimportation shall not be deemed established and no allowance shall be made in the liquidation of duties chargeable thereon.

"Y. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this Act or of any other Act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

"Z. That from and after the taking effect of this Act, no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner importer, consignee, or agent of such merchandise might, under this Act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers.

"AA. That any person who shall give, or offer to give, or promise to give, any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or of the liquidation of the entry thereof, or shall by threats or demands or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding $2,000, or be imprisoned at hard labour not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as *primâ facie* evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not done with an unlawful intention.

"BB. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or liquidation of the entry thereof, on conviction thereof shall be fined not exceeding $5,000, or be imprisoned at hard labour not more than two years, or both, in the discretion of the court; and evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as *primâ facie* evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

"CC. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe."

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MISCELLANEOUS PROVISIONS.

A. That for the purpose of readjusting the present duties on importations into the United States and at the same time to encourage the export trade of this country, the President of the United States is authorized and empowered to negotiate trade agreements with foreign nations wherein mutual concessions are made looking toward freer trade relations and further reciprocal expansion of trade and commerce: *Provided, however*, That said trade agreements before becoming operative shall be submitted to the Congress of the United States for ratification or rejection.

B. That nothing in this Act contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on the 11th day of December, 1902, or the provisions of the Act of Congress heretofore passed for the execution of the same except as to the proviso of Article 8 of said treaty, which proviso is hereby abrogated and repealed.

C. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof, under a through bill of lading, from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in bond through foreign territory contiguous to the United States: *Provided however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture: such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe: and such articles, goods, wares or merchandise, shipped from said islands to the United states, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of the Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands; and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise imported into the Philippine Islands from countries other than the United States the internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the insular treasury: *And provided further*, That Section 13 of "An Act to raise revenue for the Philippine Islands, and for other purposes," approved August 5th, 1909, is hereby repealed.

D. That articles, goods, wares, or merchandise going into Porto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of the United States.

E. That whenever any country, dependency, colony, province, or other political subdivision of government shall pay or bestow, directly, or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, colony, province, or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation from the country of production or otherwise, whether such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

F. Subsection 1. That all articles of foreign manufacture or production, which are capable of being marked, stamped, branded, or labelled, without injury, shall be marked, stamped, branded, or labelled in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labelling shall be as nearly indelible and permanent as the nature of the article will permit.

All packages containing imported articles shall be marked, stamped, branded, or labelled so as to indicate legibly and plainly, in English words, the country of origin and the quantity of their contents, and until marked in accordance with the directions prescribed in this section no articles or packages shall be delivered to the importer.

Should any article or package of imported merchandise be marked, stamped, branded, or labelled so as not accurately to indicate the quantity, number, or measurement actually contained in such article or package, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provision.

F. Subsection 2. If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding, or labelling of any imported articles or packages; or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined in any sum not exceeding $5,000, or be imprisoned for any time not exceeding one year, or both.

G. Subsection 1. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or

medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this subsection.

G. Subsection 2. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanour, and shall for every offence be punishable by a fine of not more than $5,000, or by imprisonment at hard labour for not more than ten years, or both.

G. Subsection 3. That any circuit or district judge of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation, of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

H. Subsection 1. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States and to such officers or agents of the United States in foreign countries as he shall judge necessary.

H. Subsection 2. That any person convicted of a wilful violation of any of the provisions of the preceding subsection shall be fined not exceeding $500, or imprisoned not exceeding one year, or both, in the discretion of the court.

I. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labour shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

J. Subsection 1. That a discriminating duty of 10 per centum *ad valorem*, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country: but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention or Act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

J. Subsection 2. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

J. Subsection 3. That the preceding subsection shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

J. Subsection 4. That machinery or other articles to be altered or repaired, moulders' patterns for use in the manufacture of castings intended to be and actually exported within six months from the date of importation thereof, models of women's wearing apparel imported by manufacturers for use as models in their own establishments, and not for sale, samples solely for use in taking orders for merchandise, articles intended solely for experimental purposes, and automobiles, motor cycles, bicycles, aeroplanes, airships, balloons, motor boats, racing shells, teams, and saddle horses, and similar vehicles and craft brought temporarily into the United States by non-residents for touring purposes or for the purpose of taking part in races or other specific contests, may be admitted without the payment of duty under bond for their exportation within six months from the date of importation and under such regulations and subject to such conditions as the Secretary of the Treasury may prescribe: *Provided*, That no article shall be entitled to entry under this section that is intended for sale or which is imported for sale on approval.

J. Subsection 5. That all materials of foreign production which may be necessary for the construction of naval vessels or other vessels of the United States, vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign or domestic trade, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon.

J. Subsection 6. That all articles of foreign production needed for the repair of naval vessels of, or other vessels owned or used by, the United States and vessels now or hereafter registered under the laws of the United States may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

K. The privilege of purchasing supplies from public warehouses, free of duty, and from bonded manufacturing warehouses, free of duty or of internal-revenue tax, as the case may be, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privileges toward the vessels of war of the United States in its ports.

L. That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbour, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

M. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury. *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: *Provided*, That the waste material or by-products incident to the processes of manufacture, including waste derived from cleaning rice in bonded warehouses under Act of March 24th, 1874, in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected, by law, if such waste or by-products were imported from a foreign country. All labour performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the Customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom: *Provided*, That cigars manufactured in whole of tobacco imported from any one country, made and manufactured in such bonded manufacturing warehouses, may be withdrawn for home consumption upon the payment of the duties on such tobacco in its condition as imported, under such regulations as the Secretary of the Treasury may prescribe, and the payment of the internal revenue tax accruing on such cigars in their condition as withdrawn, and the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

The provisions of Revised Statutes 3433 shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

N. Subsection 1. That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon and there smelted or refined, or both, together with ores or crude metals of home or foreign production: *Provided*, That the bonds shall be charged with the amount of duties payable upon such ores and crude metals at the time of their importation, and the several charges against such bonds may be cancelled upon the exportation or delivery to a bonded manufacturing warehouse established under paragraph M of this Section of an amount of the same kind of metal equal

MISCELLANEOUS PROVISIONS—continued.

to the actual amount of dutiable metal producible from the smelting or refining, or both, of such ores or crude metals as determined from time to time by the Secretary of the Treasury: *And provided further*, That the said metals so producible, or any portion thereof, may be withdrawn for domestic consumption or transferred to a bonded Customs warehouse, and withdrawn therefrom, and the several charges against the bonds cancelled upon the payment of the duties chargeable against an equivalent amount of ores or crude metals from which said metal would be producible in their condition as imported: *And provided further*, That on the arrival of the ores and crude metals at such establishments they shall be sampled and assayed according to commercial methods under the supervision of Government officers, to be appointed by the Secretary of the Treasury and at the expense of the manufacturer: *Provided further*, That antimonial lead produced in said establishments may be withdrawn for consumption upon the payment of the duties chargeable against it as type metal under existing law and the charges against the bonds cancelled in a similar sum: *Provided further*, That all labour performed and services rendered pursuant to this section shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer: *Provided further*, That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury.

Subsection 2. That from and after the first day of January, 1914, under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury may prescribe, any farmer or association of farmers, any fruit grower or association of fruit growers, or other person or persons may manufacture alcohol free of tax for denaturization only, out of any of the products of farms, fruit orchards, or any substance whatever, on condition that such alcohol shall be directly conveyed from the still by continuous close pipes to locked and sealed receptacles in which the same may be rendered unfit for use as an intoxicating beverage by an admixture of such denaturing materials as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, or where such alcohol is of insufficient proof to be denatured, the same may be transferred in bond from such locked and sealed receptacles to a central distilling and denaturing plant as hereinafter provided.

That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may authorise the establishment of central distilling and denaturing plants to which alcohol produced under the provisions of this Act, free of tax, may be transferred, redistilled and denatured under such regulations, and upon the execution of such notices and bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any central distilling and denaturing plant provided for in section two of this Act may, in addition to the spirits produced under section one of this Act, use any of the products of farms, fruit orchards, or any substance whatever, for the manufacture of alcohol for denaturation only: *Provided*, That at such distilleries the use of cisterns or tanks of such size and construction as may be deemed expedient shall be permitted in lieu of distillery bonded warehouses under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any person who under the provisions of this Act shall fail to register, or shall falsely register, any still or distilling apparatus used by him, or who shall fraudulently remove or conceal any distilled spirits produced by him, or who shall fail to comply with all the requirements of this Act, or any regulations issued pursuant thereto, respecting the production and denaturization of distilled spirits; and any person who shall recover or attempt to recover by redistillization or by any other process or means, any distilled spirits after the same has been denatured, shall, on conviction, for each offence, be fined not more than $5,000 or be imprisoned for not more than five years, or both, and shall in addition thereto forfeit to the United States all real and personal property used in connection therewith.

That Subsection 2 of Section 3244 of the Revised Statutes of the United States shall not apply to stills and worms manufactured for use in distilling, provided for in section one of this Act, but the manufacturer or owner of such distilling apparatus shall give notice to the collector of internal revenue of the district in which the said apparatus is made or to which it is removed, of each still, or worm, manufactured, sold, used, or exchanged under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Section IV. of the Act of March 2nd, 1907, amendatory of the Act of June 7th, 1906, is hereby repealed, and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall exempt distillers operating under this Act from the provisions of Sections 3283 and 3309 of the Revised Statutes of the United States, and from such other provisions of existing laws relating to distilleries, including the giving of bonds, as may be deemed expedient by said officials: *Provided, however*, that the Commissioner of Internal Revenue shall assess and collect the tax on any spirits unlawfully produced or produced and not accounted for by any such distiller.

O. That upon the exportation of articles manufactured or produced in the United States by the use of imported merchandise or materials upon which customs duties have been paid, the full amount of such duties paid upon the quantity of materials used in the manufacture or production of the exported product shall be refunded as drawback, less 1 per centum of such duties: *Provided*, That where a principal product and a by-product result from the manipulation of imported material and only the by-product is exported, the proportion of the drawback distributed to such by-product shall not exceed the duty assessable under this Act on a similar by-product of foreign origin if imported into the United States. Where no duty is assessable upon the importation of a corresponding by-product, no drawback shall be payable on such by-product produced from the imported material; if, however, the principal product is exported, then on the exportation thereof there shall be refunded as drawback the whole of the duty paid on the imported material used in the production of both the principal and the by-product, less 1 per cent, as hereinbefore provided: *Provided further*, That when the articles exported are manufactured in part from domestic materials, the imported materials or the parts of the articles manufactured from such materials, shall so appear in the completed articles that the quantity of measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

That on the exportation of flavouring extracts, medicinal or toilet preparations (including perfumery) hereinafter manufactured or produced in the United States in part from domestic alcohol on which an internal-revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used: *Provided*, That no other than domestic tax-paid alcohol shall have been used in the manufacture or production of such preparations. Such drawback shall be determined and paid under such rules and regulations, and upon the filing of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation, as the Secretary of the Treasury shall prescribe.

That the provisions of this section shall apply to materials used in the construction and equipment of vessels built for foreign account and ownership, or for the government of any foreign country, notwithstanding that such vessels may not within the strict meaning of the term be articles exported.

P. That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury.

Q. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

R. That the President shall cause to be ascertained each year, the amount of imports and exports of the articles enumerated in the various paragraphs in Section one of this Act and cause an estimate to be made of the amount of the domestic production and consumption of said articles, and where it is ascertained that the imports under any paragraph amount to less than 5 per centum of the domestic consumption of the articles enumerated he shall advise the Congress as to the facts and his conclusions by special message, if deemed important in the public interest.

S. That, except as hereinafter provided, sections 1 to 42, both inclusive, of an Act entitled "An Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," approved August 5th, 1909, and all Acts and parts of Acts inconsistent with the provisions of this Act, are hereby repealed: *Provided*, That nothing in this Act shall be construed to permit any oaths to be demanded or fees to be charged except as provided in this Act or in section 2862 of the Revised Statutes of the United States nor to repeal or in any manner affect the following numbered sections of the aforesaid Act approved August 5th, 1909, viz.: Subsection 29 of section 28 and subsequent laws and amendments relating to the establishment and continuance of a Customs Court, subsection 30 of section 28, providing for additional attorneys, subsection 12 of section 28 and subsequent provisions establishing a Board of General Appraisers of merchandise, sections 30, 31, 32, 33 and 35, imposing an internal revenue tax upon tobacco, section 36, providing for a tonnage duty, section 39, authorizing the Secretary of the Treasury to borrow on the credit of the United States to defray expenditures on account of the Panama Canal, section 40, authorizing the Secretary of the Treasury to borrow to meet public expenditures; *Provided further*, That all excise taxes upon corporations imposed by section 38, that have accrued or have been imposed for the year ending December 31st, 1912, shall be returned, assessed, and collected in the same manner, and under the same provisions, liens, and penalties as if section 38 continued in full force and effect: *And provided further*, That a special excise tax with respect to the carrying on or doing of business, equivalent to 1 per centum upon their entire net income, shall be levied, assessed, and collected upon corporations, joint-stock companies or associations, and insurance companies, of the character described in section 38 of the Act of August 5th, 1909, for the period from January 1st to February 28th, 1913, both dates inclusive, which said tax shall be computed upon one-sixth of the entire net income of said corporations, joint-stock companies or associations, and insurance companies, for said year, said net income to be ascertained in accordance with the provisions of subsection G of Section II. of this Act: *Provided further*, That the provisions of said section 38 of the Act of August 5th, 1909, relative to the collection of the tax therein imposed shall remain in force for the collection of the excise tax herein provided, but for the year 1913 it shall not be necessary to make more than one return and assessment for all the taxes imposed herein upon said corporations, joint-stock companies or associations, and insurance companies, either by way of income or excise, which return and assessment shall be made at the times and in the manner provided in this Act; but the repeal of existing laws or modifications thereof in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil case before the said repeal or modification; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offences committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. No Acts of limitation now in force, whether applicable to civil causes and proceedings or to the prosecution of offences or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall be affected thereby so far as they affect any suits, proceedings, or prosecutions, whether civil or criminal for causes arising or acts done or committed prior to the passage of this Act, which may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

T. If any clause, sentence, paragraph, or part of this Act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of said Act, but shall be confined in its operation to the clause, sentence,

paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

U. That unless otherwise herein specially provided, this Act shall take effect on the day following its passage.

Approved October 3, 1913.

Customs Regulations for the Panama Canal.

1. *Article* 1.—There is hereby established a Bureau of Customs for the Panama Canal which shall be charged with the following duties:

2. The entry and clearance of vessels at the ports of the Canal Zone and in transit through the Panama Canal.

3. The custody of goods, wares, and merchandise introduced into the Canal Zone, pending the release thereof on presentation of evidence in due form that said goods, wares and merchandise are entitled to free entry, or that the import duties due to the Republic of Panama have been paid, or that payment has been waived.

4. The enforcement of the immigration laws and regulations of the Canal Zone, except as this duty is assigned by law or Executive Order to the Chief Quarantine Officer.

5. The certification of invoices covering shipments from the Canal Zone to the United States.

6. Such services to seamen as are commonly rendered by shipping commissioners in American ports, or by American consuls in foreign ports.

7. *Article* 2.—The Executive Secretary of the Panama Canal shall be charged with the supervision of the Customs Service. The captains of the ports of the Canal Zone shall be, *ex-officio*, officers of the Customs Service for the purpose of entering and clearing vessels. There shall be employed such inspectors and other subordinate officers as may be necessary to carry on the work of the bureau as determined by competent authority. Employees of the Panama Canal, or of the Panama Railroad Company on the Isthmus, whose duties relate to vessels using the Panama Canal and its terminal ports, or to cargo discharged in the Canal Zone, may be appointed Customs officers for special and defined purposes, and they shall discharge their duties as such without additional compensation.

8. *Article* 3.—Subject to the direction of the Executive Secretary, and except as otherwise provided for in these regulations, inspectors of Customs shall perform the duties heretofore performed by Deputy Collectors of Customs in the Canal Zone.

9. *Article* 4.—Vessels may enter and clear at either the port of Balboa or the port of Cristobal. If they desire to pass through the Canal without stopping at the opposite terminal port, they may clear from the port of entry; but should they stop at the opposite port for the purpose of taking on or discharging freight or passengers, or taking stores, provisions, supplies, coal, fuel, or water, they may be compelled to enter and clear from both ports.

10. *Article* 5.—When a vessel arrives at the port of Balboa, or the port of Cristobal, or at the Panama Canal in transit, the master thereof shall furnish to the boarding officer representing the Bureau of Customs, or if no Customs officer shall come aboard, to the Captain of the Port, on a blank form which will be furnished him for that purpose, a report of arrival, which shall include such statistical data relating to the vessel, its cargo and passengers, as may be required by the various departments of the Panama Canal.

11. *Article* 6.—There shall also be furnished to the boarding officer a full manifest of the cargo, in writing, signed by the master and specifying the marks, kinds, and quantities thereof, the port or ports where the cargo was shipped, the different ports to which it is consigned, or intended to be entered, and the names of the consignees. Any form of manifest in substantial compliance with these requirements will be accepted, and it may be in English or in the language of the nation to which the vessel belongs. If in a foreign language, the master or agent of the vessel must furnish a translation. If the regular manifest does not substantially comply with the requirements, then a statement shall be furnished for statistical purposes containg the information specified.

12. *Article* 7.—An additional copy of the manifest must be furnished by the master or agent of the vessel for each port in the Canal Zone at which cargo is discharged; provided, that in lieu of a copy of the complete manifest there may be furnished, at the option of the master or agent, a copy of only such portions of the manifest as relate to the cargo to be so discharged.

13. *Article* 8.—There shall also be furnished to the boarding officer the clearance issued to the vessel at the last port of call, a copy of the passenger list, which shall distinguish between passengers in transit and passengers to be landed in the Canal Zone, a copy of the crew list, list of sea stores, purser's statement, certificate of discharge from quarantine, and, in case of vessels of the United States, the register and articles.

14. *Article* 9.—The master shall certify under oath that the manifest, passenger list, and other documents delivered by him to the boarding officer are complete and true.

15. *Article* 10.—No vessel shall be permitted to enter until the master or agent shall produce a certificate of discharge from quarantine.

16. *Article* 11.—Before an entry is made of a vessel of the United States, the register and articles must be produced to the Customs officers, and these papers are to be retained until a clearance is granted.

17. *Article* 12.—It is not necessary for the captain or master of any vessel of war or public vessel owned or chartered by a foreign Government to report and enter on arrival at the Panama Canal, at either of the terminal ports, unless engaged in the transportation of merchandise in the way of trade, but such vessel shall be subject to the Quarantine Regulations and to the regulations relative to the payment of tolls and of bills for material, supplies, repairs, harbour pilotage, towage, wharfage, and other services furnished to vessels by the Panama Canal; and such public or chartered vessels, other than men of war, may be required to certify as to the number of passengers or troops on board, and the character and kind of cargo, when requested by the Canal authorities to do so.

18. *Article* 13.—The Bureau of Customs shall have exclusive control over all goods, wares and merchandise, including passengers' baggage and packages of every kind and nature introduced into the Canal Zone, pending the release thereof on presentation of evidence in due form that such goods, wares and merchandise are entitled to free entry, or that the import duties due to the Republic of Panama have been paid, or that payment has been waived. No such goods, wares or merchandise shall be released for delivery to consignees, or for re-export, except upon the order of a Customs officer.

19. *Article* 14.—A copy of the manifest of cargo landed at any point in the Canal Zone shall be delivered by the Bureau of Customs to the Customs authorities of the Republic of Panama.

20. *Article* 15.—The master of a vessel clearing from the Panama Canal, or any port of the Canal Zone, shall be required to furnish to the Bureau of Customs a manifest of all goods, wares and merchandise, including packages of every kind and description, accepted for shipment from the Canal in said vessel, showing the kinds, quantities, value and destination thereof, and also a list of all passengers embarked in the Canal Zone; or if no cargo has been accepted for shipment and no passengers have embarked, a statement to that effect. But with the consent of the Bureau of Customs, previously obtained, these documents may be furnished through an agency on the Isthmus within forty-eight hours after the clearance of the vessel. The manifests, passenger lists and statements submitted in compliance with this Article shall be subscribed and sworn to by the master or agent of the vessel.

21. *Article* 16.—Vessels leaving the Panama Canal, the port of Balboa, or the port of Cristobal, shall be cleared by the port captain at the port of departure.

22. *Article* 17.—The Captain of the Port will not issue a clearance until he has ascertained:

(*a*) That the documents and statistical data in regard to cargo and passengers, as required by these and other regulations governing the use of the Panama Canal, have been furnished by the master of the vessel, or that satisfactory arrangements have been made to furnish same through an agency on the Isthmus.

(*b*) That all tolls, and bills for materials, supplies, repairs, harbour pilotage, towage, or wharfage, furnished to vessels by the Panama Canal, or by the Panama Railroad Company, have been paid, or that their payment has been secured.

(*c*) That the vessel has complied with the quarantine and immigration laws and regulations of the Canal Zone.

(*d*) That the laws and regulations governing the shipment and discharge of seamen, and for the protection of seamen, have been complied with.

23. *Article* 18.—The Executive Secretary charged with the supervision of the Customs Service of the Canal Zone shall, in person, or through such assistants as he may designate, perform the duties of a shipping commissioner, and he shall render such services to American seamen as are commonly rendered by shipping commissioners in the United States, and by American consuls abroad. In the performance of these duties he shall be governed by the Navigation Laws of the United States and by the United States Consular Regulations, in so far as they are applicable.

24. *Article* 19.—Questions which may arise in the administration of the Customs Service of the Canal Zone which are not specifically provided for in these regulations shall be decided in accordance with the Customs Regulations of the United States in so far as the latter regulations are not locally inapplicable.

Order Respecting the Customs Service in the Canal Zone.

1. If the master of a vessel, arriving at any port in the Canal Zone from a foreign port, shall fail or refuse to produce to the proper officer of the Customs, upon demand by him, the ship's manifest and copies thereof, or shall fail or refuse to give a true account of the destination of such vessel, he shall be subject to a fine not exceeding five hundred dollars.

2. If any merchandise be found on board any vessel arriving in the Canal Zone from a foreign port, which is not included in her manifest, the master of such vessel shall be liable to a penalty equal in amount to the value of the merchandise not manifested, and all such merchandise, belonging to or consigned to the officers or crew of the vessel, shall be forfeited, provided, however, that the penalty authorized by this section shall not be imposed if it should be made to appear to the chief Customs officer, at the port of entry, or to the court in which the trial shall be held, that no part of the cargo has been unladened, except as accounted for in the master's report, and that the errors and omissions in the manifest were made without fraud or collusion; in such case the master may be allowed to correct his manifest by means of a post-entry. It shall not be lawful to grant a permit to unload any such merchandise, so omitted from the manifest, before such post-entry or addition to report or manifest has been made.

3. If sea stores are found on board of a vessel arriving at the Canal Zone from a foreign port, which are not specified in the list furnished the boarding officer, or if a greater quantity of such articles is found than that specified in such list, or if any of the articles are landed without a permit being first obtained from the Customs officer for that purpose, all of such articles omitted from the list or manifest, or so landed, shall be seized and forfeited, and the master of the vessel shall be liable to a penalty of treble the value of the articles so omitted or landed.

4. The officers of the Bureau of Customs are authorized to administer oaths, and to certify invoices covering shipments of merchandise from the Canal Zone to the United States. In the performance of this duty they shall be governed by the United States Consular regulations, and by the circular instructions concerning the certification of invoices issued to Consuls of the United States, in so far as they are applicable, provided, however, that any special instructions heretofore issued, or which may be issued by the Treasury Department, concerning the certification of invoices in the Canal Zone, shall be complied with.

5. Any persons violating any of the Customs laws, or the Customs rules and regulations established, or to be established, by the Governor of the Panama Canal in conformity with existing laws and orders, shall be subject to a fine not exceeding five hundred dollars for each violation of such regulations.

PORTO RICO

By an Act approved April 12th, 1900, which entered into force May 1st, 1900, it was enacted that "the same tariffs, customs and duties shall be levied, collected, and paid upon all articles imported into Porto Rican ports, from ports other than those of the United States, which are required by law to be collected upon articles imported into the United States from foreign countries:—*Provided*. That on all coffee in the bean or ground imported into Porto Rico there shall be levied and collected a duty of 5 cents per pound, any law or part of law to the contrary notwithstanding."

The internal revenue laws of the United States do not apply to Porto Rico, the exception being made by act of Congress. The Insular Government makes its own internal revenue laws, and it should be noted that the excise taxes are levied in Porto Rico upon the following-named articles, whether produced in the island or brought or imported thereinto, according to the rates herein specified:

1. On all distilled spirits produced in Porto Rico, or imported or brought into Porto Rico, a tax of 50 cents on each liter or fraction thereof; *Provided*, That for the purposes of this Act all spirituous liquors, except as otherwise provided for in this Act, produced in Porto Rico, or brought or imported into Porto Rico, of which, exclusive of water, distilled spirits form the chief component, shall be regarded as distilled spirits; and, *Provided, further*, That when the distilled spirits contained in any such spirituous liquor do not form the chief component thereof, exclusive of water, the tax shall be paid at the rate of 28 cents per liter or fraction thereof, on the amount by volume of any distilled spirits which such spirituous liquors may contain and on which no tax has been paid under any of the provisions of this Act.

For the purpose of this Act "chief component" shall be held to be that substance which determines the general use of the article.

2. On all beer, lager beer, ale, porter and other similar fermented liquors, by whatsoever name they may be known, produced in Porto Rico, or brought into or imported into Porto Rico, and sold in bulk in containers of not less than 15 liters capacity, a tax of 5 cents for each liter or fraction thereof; and on all beer, lager beer, ale, porter and other similar fermented liquors, by whatsoever name they may be known, produced in Porto Rico, and sold in bottles, or brought into or imported into Porto Rico, and sold in bottles, a tax of 10 cents for each liter or fraction thereof; *Provided*, That beer *which is to be* bottled from other containers, on which the above-mentioned tax of 5 cents per liter shall have been paid, shall further pay 3 cents a liter or fraction thereof and no more.

3. On all still *wines* except those sufficiently medicated to prevent their use as a beverage, and on all *ferment d ciders* produced in Porto Rico or brought or imported into Porto Rico, or any imitation of, or substitute therefor, a tax of 10 cents on each liter, or fraction thereof; *Provided, however*, That the tax on all champagne shall be 1 dollar on each liter, or fraction thereof, and the tax on all sparkling wines 50 cents on each liter or fraction thereof; and *Provided, further*, That no drawback shall be allowed for any taxpaid, distilled spirits which may be used in fortifying any wine.

4. On cigars manufactured in Porto Rico, or brought or imported into Porto Rico, a tax of 30 cents for each one hundred cigars or fraction thereof; *Provided, however*, That if any cigar maker or operative shall remove from the factory wherein he is employed, any cigars, commonly known as *fumas*, the manufacturer or owner of the business shall, upon the total of such cigars removed from the factory each day, pay the taxes herein in this Act prescribed and in such manner as the Treasurer of Porto Rico shall by regulations prescribe.

5. On all cigarettes produced in Porto Rico, or imported or brought into Porto Rico, not exceeding three pounds per thousand in weight, a tax of 2 dollars for each thousand or fraction thereof, and on all cigarettes produced in Porto Rico, or brought or imported into Porto Rico, exceeding three pounds per thousand in weight, a tax of 4 dollars for each thousand or fraction thereof.

On all smoking tobacco and on all fine cut chewing tobacco which is in any way especially prepared, either in form or in composition, whether manufactured in Porto Rico or brought or imported into Porto Rico, including all shorts, refuse, scraps, waste clippings, cuttings and screenings when sold in packages for smoking, even though not otherwise prepared, the sum of 1 cent per ounce or fraction thereof. That all smoking tobacco and all fine cut chewing tobacco to be sold in packages shall be packed by the manufacturer thereof, on the premises whereon manufactured, in original packages of not less than one ounce nor more than sixteen ounces each. That each and every package of such smoking tobacco or fine cut chewing tobacco, whether manufactured in Porto Rico or brought or imported into Porto Rico, shall have printed or marked the con or securely affixed thereto by label, in a conspicuous and legible manner, the name and address of the local manufacturer or importer thereof, and also a notice in both Spanish and English languages, which notice shall read as follows:

Notice.—The manufacturer or importer of this tobacco has complied with all the requirements of the Internal Revenue Laws of Porto Rico. Every person is cautioned under penalty thereof not to use this package for tobacco again.

6. On all playing cards produced in Porto Rico, or brought or imported into Porto Rico, a tax of 25 cents for each pack containing not more than sixty cards.

7. On all perfumery produced in Porto Rico, or imported or brought into Porto Rico, a tax of 15 % *ad valorem*.

8. On all proprietary medicinal preparations and patent medicines, which are compounded by any formula, published or unpublished, produced in Porto Rico, or brought or imported into Porto Rico, a tax of 10 % *ad valorem*, and, in addition thereto, 28 cents per liter upon the amount by volume of any distilled spirits contained therein and upon which no tax has been paid under any of the provisions of this Act; *Provided*, That all medicines, other than proprietary or patented, which are compounded by any formula, published or unpublished, and which are offered for sale to the public as originally packed, whether under the name or trade mark of the author of the formula, or manufacturer or distributor of the medicine, or otherwise, shall, for the purposes of this Act also be considered as patent or proprietary preparations.

9. On all cosmetics and preparations for applications to the hair, mouth or skin such as toilet waters, lotions, powders, pomades, massage creams, pastes, paints, and on all bay rum, and compound aromatic *alcoholado* produced in Porto Rico, or brought or imported into Porto Rico, a tax of 10 per centum *ad valorem*, and in addition thereto 28 cents per liter or fraction thereof, upon the amount by volume of any distilled spirits contained therein and upon which no tax has been paid under any of the provisions of this Act; *Provided*, That a drawback shall be allowed on any taxpaid alcohol used in compounding bay rum and *alcoholado* when said bay rum or *alcoholado* shall contain at least one part of bay oil to every one hundred parts of alcohol of 40° Cartier, and when said articles are made strictly in accordance with such special regulations as the Treasurer of Porto Rico may prescribe; *And provided, further*, That for the purpose of license taxes, all articles within this paragraph specified shall also be considered as perfumery.

PHILIPPINE ISLANDS

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MONEY, WEIGHTS AND MEASURES.—See Secs. 6 and 7.

AN ACT TO RAISE REVENUE FOR THE PHILIPPINE ISLANDS, AND FOR OTHER PURPOSES.

(Approved August 5, 1909.)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled:

That on and after 60 days following the passage of this Act, except as otherwise specifically provided in this Act, there shall be levied, collected, and paid, upon all articles, goods, wares or merchandise of every kind and class entering the jurisdiction of the Philippine Islands, from any place or places, including the United States and its possessions, and in any manner whatsoever, either with intent to unlade therein, or which, after such entering, are consumed therein, or become incorporated into the general mass of property within said islands, the rates of import duty which are by this Act specifically provided.

Sec. 2.—That the following rules shall be observed in the construction and enforcement of the various provisions of this Act:—

GENERAL RULES.

TREATMENT OF TEXTILES.

Rule 1.—*Number of threads and ascertainment thereof.*—By the number of threads in a textile shall, unless otherwise stipulated, be meant the total number of all threads contained in the warp and weft thereof in a square of 6 millimeters. Warp is the total number of threads which lie longitudinally in a textile, whether they form the foundation thereof or have been added thereto. Weft shall be considered the total number of threads which cross the warp, whether from selvage to selvage or not. To determine the number of threads in a textile, and the proportion thereof subject to the highest rate of duty, a "thread counter" shall be used.

Should a textile be more closely woven in some parts than in others, the number of threads in the most closely woven part and in the most loosely woven part of the body of the textile shall be ascertained, and the average number of threads resulting shall serve as a basis for levying duty.

Threads shall be counted on the finished side of the textile, if the nature thereof permits, otherwise on the reverse side. If necessary, to ascertain the number of threads, the nap shall be removed or a sufficient part of the textile unravelled.

Should this be impossible without damaging a made-up article, the textile shall be subject to the highest rate of duty applicable in the group to which it belongs, and if the textile be mixed, it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

Rule 2.—*Surtaxes*: (*a*) *How computed.*—The surtaxes applicable on account of broché, metal threads, embroidery, trimming or making-up, shall be computed on the primary duties leviable on the textile, including therewith the increase of such duties in case, and on account of admixture.

(*b*) *On goods dutiable ad valorem.*—Articles of any character, dutiable at an *ad valorem* rate, shall not be subject to any of the surtaxes provided herein, unless the application of such surcaxes to said *ad valorem* rate is specifically provided for in this Act.

Rule 3.—*Admixtures of two materials.*—Textiles composed of two materials shall be dutiable as follows:

(*a*) Cotton textiles containing threads of other vegetable fibres, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V., with a surtax of 15 %.

When the number of threads of other vegetable fibre exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VI.

Cotton textiles containing threads of wool, hair, or wastes of these materials, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V., with a surtax of 35 %.

When the number of threads of wool, hair, or their wastes exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Cotton textiles containing threads of silk, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V., with a surtax of 70 %.

When the number of threads of silk exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

The provisions of this Rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule 6), or to ribbons, galloons, braids, tape, or trimmings (Rule 7).

(*b*) Textiles of vegetable fibres (except cotton), containing threads of wool, hair, or their wastes, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI., with a surtax of 40 %.

When the number of threads of wool, hair, or their wastes, exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Textiles of vegetable fibres (except cotton), containing threads of silk, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI., with a surtax of 60 %.

When the number of silk threads exceeds one-fifth of the total, the textiles shall be dutiable under the corresponding paragraphs of Class VIII.

The provisions of this Rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule 6), or to ribbons, galloons, braides, tape, or trimmings (Rule 7).

(*c*) Textiles of wool, or hair, containing threads of silk, and in which the number of such threads exceeds one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VIII.

Rule 4.—*Admixtures of more than two materials.*—Textiles composed of more than two materials shall be dutiable as follows:

(*a*) Textiles of an admixture of wool and cotton, or of wool and other vegetable fibres, containing threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VII.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(*b*) Textiles of an admixture of cotton and other vegetable fibres, together with threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI., and in addition shall be liable to a surtax of 70 % for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(*c*) Textiles of an admixture of wool, cotton and other vegetable fibres, containing no silk threads, and in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI., and in addition shall be liable to a surtax of 40 % for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Rule 5.—*Silk textiles.*—All textiles containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be deemed textiles of silk

EXCEPTIONS.

Rule 6.—*Pile fabrics and knitted and netted stuffs.*—Plushes, velvets, velveteens, all pile fabrics, all kinds of knitted or netted stuffs, tulles, laces and blondes, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

Rule 7.—*Ribbons, galloons, braids, tape and trimmings.*—Ribbons, galloons, braids, tape and trimmings, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

Rule 8.—*Brochés.*—Brochés dutiable under Class V., with silk, shall be liable to the duties leviable thereon, with a surtax of 15 %.

Brochés, dutiable under Class VI., with silk, shall be liable to the duties leviable thereon, with a surtax of 30 %.

Brochés are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

Rule 9.—*Embroidery and trimmings.*—Textiles embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon, with a surtax of 30 %.

If the embroidery contains threads of purl or common metals or of silver, or spangles of any material other than gold, the surtax shall be 60 % of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be 100 %.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unravelling the weft of the textile, while embroidery is independent of the warp and weft and cannot be so unravelled.

Rule 10.—*Metallic threads.*—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII.

Textiles or articles (except those provided for in Rules 7 and 9 hereof), dutiable under Classes V. and VI., containing threads or purl of common metals or of silver, shall be liable to a surtax of 50 % of the duties leviable thereon.

If the threads or purl are of gold the surtax shall be 100 %.

Rule 11.—*Made-up articles.*—Textiles, dutiable under Classes V. and VI., entirely or partially made up into common sacks (except gunny sacks) or tarpaulins, shall be liable to the duties applicable thereto, with a surtax of 15 %.

Shawls, including those called "mantones" and "pañolones," travelling rugs, sarongs, patadeones, counterpanes, sheets, towels, table cloths and napkins veils, fichus, and handkerchiefs, shall, for the making-up, be liable to a surtax of 30 % of the duties leviable thereon. Any of these articles imported in the piece, uncut, shall not be considered as made-up, except in these cases where the line of separation between them is indicated by unwoven spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with Rule 1, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of 50 %: *Provided*, That made-up articles enumerated in this Act shall not be subject to any surtax for making-up, unless such surtax is specially provided in connection with the corresponding paragraph or clause.

ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.

Rule 12.—On any article not enumerated in this Act, manufactured of two or more materials, duty shall be assessed at the rate at which the same would be dutiable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material

of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article.

(*b*) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

(*c*) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported: *Provided*, That when an article intended to be imported is not specifically mentioned in this Act, the interested party or the importer may deposit with the insular collector of customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the insular collector of customs shall comply with such request. In such case classification of the article in question upon the particular importation involved, shall be made according to the paragraph so indicated.

(*d*) Salvage from vessels built in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this Act.

RECEPTACLES, PACKAGES AND PACKING.

Rule 13.—(*a*) Whenever imported merchandise is subjected to an *ad valorem* rate of duty, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

(*b*) Whenever an article is subject to an alternative minimum *ad valorem* rate, the alternative *ad valorem* duty shall be ascertained by applying the corresponding *ad valorem* rate to such merchandise, inclusive of all costs and charges mentioned in clause (*a*) of this Rule.

(*c*) The term "retail package," wherever used in this Act, shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed, at the time of its sale to the public in usual retail quantities.

(*d*) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable, "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of the same, together with the weight of the immediate container, holder, or packing only: *Provided*, That wherever in this Act the term "including weight of immediate containers" and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

(*e*) Whenever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of whatsoever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed at the time of importation.

(*f*) Articles, goods, wares, or merchandise affixed to cardboard, cards, paper, wood, or similar common material, shall be dutiable together with the weight of such packing.

(*g*) The usual tapes, boards and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

(*h*) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise dutiable otherwise than *ad valorem*, nor those free of duty, except as in this Act expressly provided, but if there be used for covering or holding imported articles, goods, wares, or merchandise, whether dutiable or free, any unusual article, form, or material adapted for use otherwise than in the *bona fide* transportation of such articles, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this Act.

(*i*) Whenever the interior container or packing of any article dutiable by weight is of an unusual character including silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewellery, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

(*j*) When a single package contains imported merchandise dutiable according to different weights, or weight and *ad valorem*, the common exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this Rule as to the dutiability or non-dutiability of such packing.

(*k*) Where articles, goods, wares, or merchandise dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the insular collector of customs, from time to time, to ascertain by test the actual weight or quantity of such articles, goods, wares, or merchandise, and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment, to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, goods, wares, or merchandise imported in such customary packing, packages, or receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity: *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

PROHIBITED IMPORTATIONS.

Sec. 3.—That importation or shipment into the Philippine Islands of the following articles is prohibited:

(*a*) Dynamite, gunpowder, similar explosives, firearms and detached parts therefor, except in accordance with enactment of the Philippine legislature, or when imported by, or for the use of, the United States or insular Governments.

(*b*) Articles, books, pamphlets, printed matter, manuscripts, typewritten matter, paintings, illustrations, figures or objects of obscene or indecent character, or subversive of public order.

(*c*) Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling, or in the distribution of money, cigars, or other articles, when such distribution is dependent upon chance.

(*d*) Any article manufactured in whole or in part of gold or silver or alloys thereof, falsely marked or stamped in violation of the Act of Congress of June 13, 1906, entitled "An Act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spuriously stamped articles of merchandise made of gold or silver or their alloys, and for other purposes."

(*e*) Any article violating the provisions of the Act of Congress of June 30, 1906, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the pure food law."

(*f*) Lottery tickets, advertisements thereof, lists of drawings therein, which, after seizure upon illegal entry, shall, together with the proceeds thereof, be forfeited to the Government of the Philippine Islands, after due process of law.

(*g*) Opium, in whatever form, except by the Government of the Philippine Islands, and by pharmacists duly licensed and registered as such, under the laws in force in said Islands, and for medicinal purposes only.

(*h*) Opium pipes, parts thereof, of whatsoever material.

(*i*) Absinth.

Sec. 4.—Abbreviations. See following sec. 8.

DEFINITIONS.

Sec. 5.—The term "pharmaceutical product," wherever used in this Act, shall be held to include all medicines or preparations recognised in the United States Pharmacopœia or National Formulary for internal or external use, and any substance or mixture of substances used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this Act.

The term "proprietary," as applied to medicinal remedies, wherever used in this Act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner, or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this Act the words "the same" appear as the first words of a paragraph, they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause, they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

PAYMENT OF DUTIES.

Sec. 6.—Duties shall be paid in United States money except that:

The following coins now in circulation in the Philippine Islands shall be received for customs duties and taxes at the following rates in money of the United States: Peso, fifty cents; Medio Peso, twenty-five cents; Peseta, ten cents; Media Peseta, five cents, but such rates shall be changed in accordance with a quarterly proclamation of the civil governor.

METRIC SYSTEM.

Sec. 7.—The metrical system of weights and measures as authorized by Sections 3569 and 3570 of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The metre is equal to 39.37 inches.
The litre is equal to 1.0567 quarts, wine measure.
The kilogram is equal to 2.2046 pounds avoirdupois.

RATES OF DUTIES.

Sec. 8.—That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands, or going into said islands from the United States or any of its possessions except as otherwise provided in this Act, shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than 20% *ad val.*: *And provided further*, That no article shall pay a higher rate of duty than 100% *ad val.*, except and unless the same shall be classified under paragraphs 90, 237, 257, 258, 259, 260, 261 or 301, in which event the rate of duty thereby resulting shall be collected, anything in this Act to the contrary notwithstanding: *And provided further*, That articles of foreign growth, produce or manufacture, shall be dutiable upon each importation, even though previously exported from the Philippine Islands, except as otherwise specifically provided in this Act.

The following abbreviations shall be employed in the tariff:

n. o. p. f.	= not otherwise provided for.		
G. W.	= gross weight.	Kilo.	= kilogram.
N. W.	= net weight.	Kilos.	= kilograms.
Hectog.	= hectogram.	Hectol.	= hectolitre.

CLASS I.

STONES, EARTHS, GLASS AND CERAMIC PRODUCTS.

Group 1.

Stones and earths.

Nos.		Dols. cts.
1	Marble, onyx, jasper, alabaster and similar fine stones:	
	(*a*) In block, rough, or squared only, and marble dust ..... *ad val.*	20 %
	(*b*) In slabs, plates, or steps, sawed or chiselled, polished or not, but without ornamentation..... *ad val.*	30 %
	(*c*) Any of these stones, lettered, further manufactured or decorated, n. o. p. f..... *ad val.*	40 %
2	Stones, other, natural or artificial:	
	(*a*) In block, rough or squared only, G. W.....100 kilos.	0 10
	(*b*) Crushed, sawn, hewn, or dressed, whether polished or not, or if in slabs, plates, or steps, G. W.....100 kilos.	0 50
	(*c*) Manufactured into articles, n. o. p. f., G. W. ,,	1 00
3	Millstones, grindstones, whetstones, oilstones and hones of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith ..... *ad val.*	10 %
4	Asbestos, and manufactures thereof, n. o. p. f..... ,,	15 %
5	Mica and lava, and manufactures thereof, gas burner tips, and Welsbachand other similar mantles for lamps, *ad val.*	25 %

Nos. Dols. cts.

6 Earths:
(a) Fire clay, lime and Roman, Portland, and other hydraulic cement, G. W. ....100 kilos. 0 16
(b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays n. o. p. f., G. W. ....100 kilos. 0 40
7 Manufactures of gypsum, G. W. .... ,, 5 00
Provided, that no article classified under this paragraph shall pay a less rate of duty than 50 % *ad val.*
8 Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, whiting prepared from chalk (other than blanco), including weight of immediate containers, N. W. ....100 kilos. 4 00
9 Common clay and cement, in bricks, squares, tiles and pipes, n. o. p. f. .... *ad val.* 10 %
10 Ceramic tiles:
(a) Varnished or glazed, whether vitrified or not, undecorated, G. W. ....100 kilos. 0 45
(b) Enamelled, ornamented or decorated, G. W. ,, 1 20
11 Porcelain, bisque, faïence, earthenware, stoneware, and other ceramic ware, n. o. p. f.:
(a) In filters and articles bearing evident signs of being for sanitary construction, and parts therefor identifiable as such .... *ad val.* 10 %
(b) In common bottles, jars, crucibles, cupels, kitchen utensils, and flowerpots, neither gilt, painted, glazed, decorated, nor ornamented ....*ad val.* 15 %
(c) In articles n. o. p. f., neither gilt, painted, glazed, decorated nor ornamented ....*ad val.* 20 %
(d) In dishes, tableware, or articles n. o. p. f., glazed or plain tinted, but neither gilt, painted, decorated, nor ornamented ....*ad val.* 25 %
(e) In dishes, tableware, or articles n. o. p. f., painted, gilt, decorated, or ornamented ....*ad val.* 40 %
(f) Fine decorated wares, in jardinières, flower stands, vases, and articles for decorative purposes, statuettes, high and bas-reliefs, and Satsuma, Sèvres, and similar fine porcelains, whether decorated or not....*ad val.* 50 %
12 Manufactures of earths and clays, n. o. p. f.:
(a) Plain ....*ad val.* 25 %
(b) Ornamented or decorated .... ,, 40 %

Group 2.

Precious stones, pearls, and imitations thereof.

13 Precious and semi-precious stones, including jade, tigereye, chalcedony, opal and similar stones, n. o. p. f., any of the foregoing cut or uncut, but unmounted and unset, and not further manufactured, pearls, unmounted and unset, diamond dust and bort.... ....*ad val.* 15 %
14 Doublets, and other imitations of precious and of semi-precious stones, and imitation pearls, unmounted and unset .... *ad val.* 30 %

Group 3.

Glass and manufactures thereof.

Note.—Articles ground or cut only for the purpose of truing them or fitting stoppers, shall not be held to be cut glass.

15 Common hollow glassware:
(a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty, or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specially provided for) ....*ad val.* 10 %
(b) Syphon bottles.... ,, 30 %
NOTE to No. 15.—The adjective "common" is held here to apply to the articles, and not to the quality of the glass. This tariff No. accordingly includes all hollow glassware ordinarily used as containers, whether manufactured of common or fine glass, unless they are cut, engraved, painted, decorated or otherwise elaborated.
16 Glass, crystal, and glass imitating crystal:
(a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service or for lighting; washbowls, wash basins, soap dishes, toothbrush holders, and washstand pitchers, any of the foregoing not cut, engraved, painted, enamelled, or gilt....*ad val.* 25 %
(b) The same, cut, engraved, painted, enamelled, or gilt *ad val.* 50 %
17 Lamp chimneys:
(a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture) ....*ad val.* 25 %
(b) Other .... ,, 50 %
18 Glass or crystal in plate, slabs, and similar forms:
(a) Slabs, cones, or prisms, for paving or roofing, G. W. 100 kilos. 1 65
(b) Common window glass, neither polished, bevelled, engraved, nor annealed....*ad val.* 25 %
(c) The same, set in lead, or frosted plain or in design; plate glass polished, bevelled or not ....*ad val.* 35 %
(d) Glass of all kinds, engraved or enamelled .... ,, 50 %
19 Mirrors of all kinds, framed or mounted (with whatever material), or not, including the value of the frames and mountings ....*ad val.* 35 %
20 Other manufactures of glass:
(a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings....*ad val.* 25 %
(b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enamelled, nor gilt....*ad val.* 40 %
(c) The same, cut, painted, enamelled, or gilt.... ,, 60 %
(d) Powdered or crushed glass .... ,, 25 %
(e) Manufactures n. o. p. f., in which glass is the component material of chief value ....*ad val.* 35 %

Nos. Dols. cts.

CLASS II.

COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

Group 1.

Coal.

21 Coal and coke, G. W. ....1,000 kilos. 0 25

Group 2.

Schists, bitumens and derivatives thereof.

22 Tars, pitches and tar oils, n. o. p. f.; mineral oils, crude or refined, including those for illumination, lubrication, fuel or solvents; vaseline (except when compounded with other substances); axle grease of all kinds; asphaltums; carbolineum and similar compounds, G. W. 100 kilos. 0 25
Provided, that no article classified under this paragraph shall pay a less rate of duty than 10% *ad val.*
Provided further, that, though imported under a name referable to this paragraph, paraffin, or other similar products, shall be classified under paragraph 83.

CLASS III.

METALS AND MANUFACTURES THEREOF.

Group 1.

Gold, silver and platinum; alloys thereof; gold and silver plated articles.

23 Gold, platinum and alloys thereof:
(a) In jewellery, plate and goldsmiths' wares n. o. p. f. hectog. 12 50
(b) The same, set with pearls or with precious or semi-precious stones ....hectog. 25 00
(c) The same, set with doublets, or with imitations of pearls, or of precious or semi-precious stones ..hectog. 17 50
(d) Articles or manufactures of gold or platinum (except jewellery), composed in part of other materials, in which the component material of chief value is gold or platinum, n. o. p. f., pellets for use in dentistry, solder and foil ....hectog. 3 00
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % *ad val.*
24 Silver and alloys thereof:
(a) In jewellery, plate and silversmiths' wares n. o. p. f. hectog. 1 00
(b) The same, set with pearls or with precious or semi-precious stones....hectog. 5 00
(c) The same, set with doublets, or with imitations of pearls, or of precious or semi-precious stones ..hectog. 5 00
(d) Articles or manufactures of silver (except jewellery), composed in part of other materials, in which the component material of chief value is silver, n. o. p. f., solder and foil ....hectog. 0 40
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % *ad val.*
25 Gold and silver plated wares:
(a) In jewellery ....kilo. 2 40
(b) In lamps n. o. p. f., picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil ....kilo. 0 60
(c) Not otherwise provided for.... ,, 2 00
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% *ad val.*

Group 2.

Cast iron.

Note.—Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.

26 Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned:
(a) Bars, beams, plates, grates for furnaces, columns and pipes, G. W....100 kilos. 0 35
(b) Other, G. W. .... ,, 0 75
27 Other articles of cast iron (except those covered or coated with gold or silver) ....*ad val.* 15 %

Group 3.

Wrought iron and steel.

28 Wrought iron and steel:
(a) In rails, straight or bent, cross-ties, portable tramways, crossings and similar track sections; switch rails, switches, tongues, frogs, fish-plates and chairs, G. W. ....100 kilos. 0 40
(b) In bars or beams (except of crucible steel), not cut to measure, perforated or riveted or fastened together, rods, tyres, and hoops, G. W. ....100 kilos. 0 40
Provided, that bars or rods not exceeding 15 millimetres in diameter and steel known as "bamboo steel," classified under clause (b) of this paragraph, shall not pay a less rate of duty than 15% *ad val.*
(c) The same, of crucible steel, G. W....100 kilos. 2 65
Provided, that no article classified under clause (c) of this paragraph shall pay a less rate of duty than 15% *ad val.*
29 Wrought iron or steel in sheets:
(a) Plain and unpolished, G. W....100 kilos. 0 50
(b) Polished, corrugated, perforated, or cold rolled, galvanized or not, and hoop iron, G. W....100 kilos. 1 00
Provided, that any of the articles or materials classified under clause (b) of this paragraph, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centres, borders, friezes, dadoes, and similar articles, shall be dutiable at the rate herein provided, with a surtax of 100 %.
(c) Tinned, terne-plate, and tin-plate, G. W...100 kilos. 1 20

CLASS III.—METALS AND MANUFACTURES THEREOF—continued.

Nos.		Dols. cts.
30	Wrought iron or steel, in pieces, in the rough:	
	(a) Neither polished, turned nor adjusted, G. W. 100 kilos.	0 65
	(b) Rough-turned or lathed, but neither polished nor adjusted, G. W. .....100 kilos.	1 00
31	Wrought iron or steel, in pieces, finished:	
	(a) Wheels, weighing each more than 100 kilos., axles, springs, brake-shoes, drawbars, brake-beams, bumpers, couplings, lubricating boxes, and similar articles for railways and tramways, G. W. .....100 kilos.	0 45
	(b) Wheels, weighing each 100 kilos. or less, axles and springs for vehicles, n. o. p. f., G. W. .....100 kilos.	1 05
32	Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated, or cut to measure, fastened together or not, G. W. 100 kilos.	1 25
33	Wrought iron or steel pipes:	
	(a) Plain, painted, tarred, or galvanized, G.W. 100 kilos.	1 10
	(b) Other (except those coated or covered with gold or silver), G. W. .....100 kilos.	1 50
34	Wrought iron or steel wire:	
	(a) More than one millimetre in diameter, plain, galvanized, or coppered, wire cables and ropes, and barbed wire .....ad val.	10 %
	(b) One millimetre or less in diameter, plain, galvanized, or coppered, and wire netting .....ad val.	15 %
	(c) Other, including those covered with textiles.. ,,	25 %
	(d) Gauze, cloths, and screenings, in the piece .. ,,	20 %
	(e) In other manufactures (except those covered or coated with gold or silver), n. o. p. f. .....ad val.	25 %
35	Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewellery):	
	(a) Exceeding 5 millimetres in diameter .....ad val.	10 %
	(b) Other, plain, painted, or galvanized..... ,,	15 %
	(c) The same, covered or coated with other metals (except gold or silver).....ad val.	25 %
36	Anvils ..... ,,	10 %
37	Nuts, bolts, rivets, and washers, N. W. .....100 kilos.	2 00
38	Nails, clasp nails, and staples .....ad val.	10 %
39	Screws, tacks, and brads ..... ,,	15 %
40	Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver).....ad val.	15 %
41	Buckles (except trinkets or ornaments, or covered or coated with gold or silver).....ad val.	15 %
42	Cutlery:—	
	(a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives; table knives and forks, with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed, or japanned; grass, garden, hedge, pruning and sheep shears; fishhooks .....ad val.	20 %
	(b) Pocket cutlery, hunting and sheath knives, side arms (not fire), and parts therefor, razors and other cutlery, including scissors and shears, n. o. p. f. (except those covered or coated with gold or silver).....ad val.	30 %
	(c) Sword canes and similar articles, and weapons with concealed blades .....ad val.	80 %
43	Firearms of all kinds and detached parts therefor .. ,,	40 %
44	Manufactures of terne-plate or tinplate;	
	(a) In articles n. o. p. f., plain, painted, varnished, or japanned .....ad val.	15 %
	(b) The same, including vehicle lamps, covered, coated, or combined with other metals or materials (except gold or silver) .....ad val.	20 %
	(c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tinplate .....ad val.	25 %
45	Manufactures n. o. p. f., in which wrought iron or steel is the component material of chief value:	
	(a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc .....ad val.	15 %
	(b) Other (except those covered or coated with gold or silver) .....ad val.	20 %
	Group 4. Copper and alloys thereof.	
46	Copper or alloys thereof, in bars, pipes, and sheets, or alloys of copper in lumps and ingots, any of the foregoing except of Muntz metal .....ad val.	10 %
47	Copper and alloys thereof, in wire:	
	(a) Plain ..... ,,	15 %
	(b) Blanched, gilt, or nickelled ..... ,,	25 %
	(c) Covered with textiles, n. o. p. f., or with insulating materials, cables for conducting electricity, and trolley wire .....ad val.	10 %
	(d) Covered with silk, n. o. p. f. ..... ,,	25 %
	(e) Gauze, cloths, and screenings, in the piece .. ,,	20 %
	(f) Manufactures n. o. p. f., in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver) ad val.	25 %
48	Manufactures n. o. p. f., in which copper or alloys thereof is the component material of chief value:	
	(a) Plain, polished, varnished, painted, tinned, or japanned .....ad val.	20 %
	(b) Other (except those covered or coated with gold or silver) .....ad val.	25 %
	Group 5. Other metals and alloys thereof.	
49	Mercury, G. W. .....kilo.	0 10
50	Nickel, aluminium and alloys thereof:	
	(a) In bars, sheets, pipes and wire .....ad val.	15 %
	(b) In articles n. o. p. f. ..... ,,	25 %
51	Tin and alloys thereof:	
	(a) In bars, sheets, pipes, and wire, in thin leaves (tin foil), and alloys in lumps or ingots .....ad val.	10 %
	(b) In articles n. o. p. f. (except those covered or coated with gold or silver) .....ad val.	25 %
52	Zinc, lead, and metals n. o. p. f., and alloys thereof:	
	(a) In bars, sheets, pipes, wire, and type, and sanitary traps and other plain articles bearing evident signs of being for sanitary construction, and alloys in lumps or ingots .....ad val.	10 %
	(b) In plain articles n. o. p. f. ..... ,,	15 %
	(c) In articles gilt, nickelled, or otherwise embellished (except those covered or coated with gold or silver) ad val.	25 %

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

Group 1.
Simple drugs.

Nos.		Dols. cts.
53	Oleaginous seeds, copra, and cocoanuts:	
	(a) Crude, G. W. .....100 kilos.	0 80
	(b) In meal, flour, or cakes, n. o. p. f., G. W. .. ,,	1 50
54	Resins and gums:	
	(a) Colophony (common or navy resin), Burgundy and similar pitch, and Stockholm tar .....ad val.	10 %
	(b) Other, when not in the form of a pharmaceutical product or preparation .....ad val.	20 %
55	Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibres, grains, herbs, leaves, lichens, mosses, stems, seeds aromatic and seeds of morbid growth, weeds, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, n. o. p. f., including weight of immediate containers, N. W ..100 kilos.	3 00
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % ad val.	
56	Ginseng root, N. W. .....kilo.	5 00
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % ad val.	
57	Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, n. o. p. f., including weight of immediate containers, N. W. .....100 kilos.	4 00
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % ad val.	
	Group 2. Pigments, paints, dyes, and varnishes.	
58	Mineral pigments of common natural occurrence (including ochres, hæmatites, barytes and manganese); substances prepared for calcimines and whitewash, any of the foregoing when dry .....ad val.	10 %
	Note.—Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (d) of paragraph 59.	
59	Pigments and paints n. o. p. f.:	
	(a) White or red lead, dry .....ad val.	15 %
	(b) The same, in liquid or paste, putty of all kinds, bituminous paints made from mineral pitch or coal tar (not aniline dyes) .....ad val.	20 %
	(c) Pigments n. o. p. f., dry ..... ,,	20 %
	(d) The same, in liquid or paste ..... ,,	25 %
60	Varnishes and wood fillers of all kinds ..... ,,	15 %
61	Spirits of turpentine ..... ,,	10 %
62	Inks: (a) Printing and lithographic, in any form .. ,,	15 %
	(b) Other, in any form ..... ,,	25 %
63	Pencils of paper or wood, filled with lead or other materials, pencils of lead, and charcoal and other crayons n. o. p. f. .....ad val.	15 %
64	Dyes, dyestuffs, tan bark and tanning extracts n. o. p. f.:	
	(a) Woods, barks, roots, and similar natural products, for dyeing or tanning .....ad val.	10 %
	(b) Extracts from the same, for dyeing or tanning, and cutch in any form .....ad val.	15 %
	(c) Cochineal, indigo (natural or synthetic), colours derived from coal, and chemical dye colours n. o. p. f. ad val.	30 %
65	Graphite and manufactures of the same (except axle grease), and polishing, dressing, cleansing, and preserving preparations for shoes and leather .....ad val.	25 %
	Group 3. Chemical and pharmaceutical products.	
66	Sulphur, G. W. .....100 kilos.	0 50
67	Bromine, boron, iodine, and phosphorus .....ad val.	20 %
68	Inorganic acids:	
	(a) Hydrochloric, boric, nitric, and sulphuric, and mixtures of two or more of the same, G. W. .... 100 kilos.	0 35
	(b) Carbon dioxide (liquid carbonic acid), and sulphur dioxide .....ad val.	20 %
	(c) Not otherwise provided for ..... ,,	25 %
69	Organic acids, not otherwise provided for:	
	(a) Carbolic ..... ,,	10 %
	(b) Other ..... ,,	25 %
70	Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, n. o. p. f., and soda ash, G. W. 100 kilos.	0 50
71	Aqua ammonia, and anhydrous ammonia.....ad val.	15 %
72	Inorganic salts:	
	(a) Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers .....ad val.	5 %
	(b) Calcium hypochlorite (chloride of lime)..... ,,	10 %
	(c) Common salt and salts n. o. p. f. ..... ,,	25 %
73	Organic salts n. o. p. f. ..... ,,	25 %
	Provided, that no acids or double salts shall be dutiable under this paragraph.	
74	Mixtures of denaturants, formalin, and potassium bitartrate (cream of tartar, argols, wine lees) .....ad val.	10 %
75	Chemical products, compounds and elements n. o. p. f. ad val.	25 %

Nos.		Dols. cts.
76	Alkaloids and their salts (except those of opium or of cinchona bark), and salts of gold, silver and platinum ..... *ad val.*	35 %
77	Opium in any form, and preparations thereof, for medicinal purposes, n. o. p. f., subject to the provisions of Sec. 3 of this Act ..... *ad val.*	35 %
78	Proprietary and patent medicinal mixtures and compounds; Chinese and similar medicines:	
	(*a*) Without alcohol, or containing not to exceed 14 % of alcohol ..... *ad val.*	50 %
	(*b*) Containing more than 14 % of alcohol ..... ,,	75 %
79	Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules, empty, any of the foregoing, n. o. p. f. ..... *ad val.*	30 %
80	Aseptic and antiseptic surgical dressings (including absorbent cotton, medicated or not), catgut, silk, and similar ligatures for use in surgery or dentistry ..*ad val.*	15 %
	Group 4.	
	Oils, fats, waxes, and derivatives thereof.	
81	Fixed vegetable oils, solid or liquid:	
	(*a*) In receptacles weighing each (contents included) more than 2 kilos ..... *ad val.*	15 %
	(*b*) In other receptacles, proprietary or not (except when compounded with other substances, or in capsules ..... *ad val.*	25 %
82	Animal oils and fats n. o. p. f.:	
	(*a*) Crude ..... ,,	10 %
	(*b*) Refined, in receptacles weighing each (contents included) more than 2 kilos ..... *ad val.*	15 %
	(*c*) The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules) ..... *ad val.*	25 %
83	Mineral, vegetable, and animal wax:	
	(*a*) Crude ..... ,,	10 %
	(*b*) In candles ..... ,,	20 %
	(*c*) In manufactures n. o. p. f. ..... ,,	30 %
84	Soaps, soap powders, and similar cleansing and scouring preparations or compositions, any of the foregoing n. o. p. f. ..... *ad val.*	15 %
85	Essential oils, perfumery, and products used in the manufacture thereof, and toilet preparations:	
	(*a*) Essential oils, natural or artificial ..... *ad val.*	50 %
	(*b*) Perfumery, and products used in the manufacture thereof, toilet preparations (including powders, oils, cosmetics, hair dyes, tooth soaps and tooth powders, grease paints, and similar articles for toilet purposes), any of the foregoing n. o. p. f., incense, and joss sticks ..... *ad val.*	40 %
	Group 5.	
	Various.	
86	Bone char, suitable for use in decolourizing sugar ..*ad val.*	10 %
87	Starch, fecula, and dextrin, any of the foregoing for industrial purposes, G. W. ..... 100 kilos.	2 00
88	Glues, albumens, gelatins, isinglass, and manufactures of any of the foregoing ..... *ad val.*	25 %
89	Explosives:	
	(*a*) Dynamite, giant and blasting powder, and similar explosives, miners' fuses and caps, and explosive signals ..... *ad val.*	10 %
	(*b*) Other, cartridges, fixed ammunition, primers and percussion caps, for firearms, fireworks ..... *ad val.*	30 %
	(*c*) Fire crackers and toy torpedoes, including weight of immediate containers, N. W. ..... kilo.	0 20
90	Matches and match sticks of all kinds, including weight of immediate containers, N. W. ..... kilo.	0 20
	CLASS V.	
	COTTON AND MANUFACTURES THEREOF.	
	Group 1.	
	Cotton waste.	
91	Cotton waste ..... *ad val.*	10 %
	Group 2.	
	Yarns, threads and cordage.	
92	Yarns, n. o. p. f., in hanks, cops, or bobbins ..... *ad val.*	15 %
93	Yarns or threads for sewing, crocheting, darning, or embroidering, and mercerized yarns or threads ....*ad val.*	25 %
94	Threads or twines for sewing sails and sacks; rope and cordage, fishing nets, and wicks for making candles and matches ..... *ad val.*	20 %
95	Hammocks, tennis nets, and manufactures of netting n. o. p. f. ..... *ad val.*	40 %
96	Felts, batting, and mops and swabs of cotton yarns ,,	15 %
	Group 3.	
	Textiles.	
	Note.—When textiles, included in this group, contain an admixture of materials, are brochéd, embroidered, trimmed, or made-up, they shall be subject to the corresponding surtaxes prescribed in General Rules 2-11 inclusive.	
	Textiles woven with a coloured yarn on the selvage, or with a coloured selvage stripe not exceeding 10 millimetres in width, shall not be considered as manufactured with dyed yarns.	
97	Textiles plain and without figures, napped or not, weighing 8 kilos. or more per 100 square metres, having:	
	(*a*) Up to 18 threads, N. W. ..... kilo.	0 10
	(*b*) From 19 to 31 threads, N. W. ..... ,,	0 14
	(*c*) From 32 to 38 threads, N. W. ..... ,,	0 20
	(*d*) From 39 to 44 threads, N. W. ..... ,,	0 26
	(*e*) 45 threads or more, N. W. ..... ,,	0 32
	Provided, that any textile classified under this paragraph, stamped, printed or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30 %; and	
	Provided, that no further embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem.*	
98	The same, weighing less than 8 kilos. per 100 sq. metres, having:	
	(*a*) Up to 18 threads, N. W. ..... kilo.	0 18
	(*b*) From 19 to 31 threads, N. W. ..... ,,	0 27
	(*c*) From 32 to 38 threads, N. W. ..... ,,	0 34
	(*d*) From 39 to 44 threads, N. W. ..... ,,	0 40
	(*e*) 45 threads or more, N. W. ..... ,,	0 50
	Provided, that any textile classified under this paragraph, stamped, printed or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40 %; and	
	Provided further, that no embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem.*	
99	Textiles twilled or figured in the loom, napped or not, weighing 10 kilos. or more per 100 sq. meters, having:	
	(*a*) Up to 18 threads, N. W. ..... kilo.	0 14
	(*b*) From 19 to 31 threads, N. W. ..... ,,	0 18
	(*c*) From 32 to 38 threads, N. W. ..... ,,	0 24
	(*d*) From 39 to 44 threads, N. W. ..... ,,	0 30
	(*e*) 45 threads or more, N. W. ..... ,,	0 34
	Provided, that any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30 %; and	
	Provided further, that no embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem.*	
100	The same, weighing less than 10 kilos. per 100 sq. metres, having:	
	(*a*) Up to 18 threads, N. W. ..... kilo.	0 24
	(*b*) From 19 to 31 threads, N. W. ..... ,,	0 32
	(*c*) From 32 to 38 threads, N. W. ..... ,,	0 42
	(*d*) From 39 to 44 threads, N. W. ..... ,,	0 52
	(*e*) 45 threads or more, N. W. ..... ,,	0 60
	Provided, that any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40 %; and	
	Provided further, that no embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem.*	
101	Piqués of all kinds, N. W. ..... kilo.	0 38
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 30 % *ad val.*	
102	Cotton blankets:	
	(*a*) Stamped, printed, or manufactured with dyed yarns, in the piece, N. W. ..... kilo.	0 13
	(*b*) Other, in the piece, N. W. ..... ,,	0 10
	Provided, that all cotton blankets, single or in pairs, hemmed or bound, or not, shall be dutiable under this paragraph, with a surtax of 30 %.	
103	Plushes, velvets, velveteens, and other pile fabrics (except in towels and bath robes), subject to the provisions of Rule 6, N. W. ..... kilo.	0 50
104	Bath robes and towels manufactured of pile fabrics..*ad val.*	25 %
105	Knitted goods, subject to the provisions of Rule 6:	
	(*a*) In the piece ..... ,,	20 %
	(*b*) In jerseys, undershirts, drawers, stockings, or socks ..... *ad val.*	25 %
	(*c*) In other articles ..... ,,	35 %
	Provided, that any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of 30 %, computed upon the ascertained amount of duty under the corresponding clause thereof.	
106	Tulles, subject to the provisions of Rule 6, plain or figured or embroidered on the loom, N. W. ..... kilo.	0 56
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 30 % *ad val.*; and	
	Provided further, that any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of 60 %; and	
	Provided further, that if the embroidery consists of metal threads, the surtax shall be 80 %; and	
	Provided further, that these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific or *ad valorem.*	
107	Laces and blondes, subject to the provisions of Rule 6:	
	(*a*) Lace curtains, bedspreads, pillow shams, and bed sets, unhemmed, hemmed or bound, made on the Nottingham lace-curtain or warp machines, N. W. ...kilo.	0 50
	(*b*) Other ..... *ad val.*	60 %
108	Carpeting ..... ,,	30 %
109	Textiles called tapestries:	
	(*a*) In the piece, N. W. ..... kilo.	0 20
	(*b*) In made up articles, N. W. ..... ,,	0 30
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 40 % *ad val.*	

CLASS V.—COTTON AND MANUFACTURES THEREOF—continued.

Nos.		Dols. cts.
110	Wicks for lamps, including weight of immediate containers, N. W. ..... kilo.	0 15
111	Trimmings, ribbons, braids, tape, and galloons, including weight of immediate containers (see Rule 7):	
	(a) Tape, boot straps, N. W. ..... kilo.	0 20
	(b) Other, N. W. ..... ,,	0 50
	Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 30 % *ad val.*	
112	Shoe and corset laces, including weight of immediate containers, N. W. ..... kilo.	0 25
113	Cinches, saddle girths, reins, halters, and bridles ..... *ad val.*	25 %
114	Ribbons or bands for the manufacture of any of the articles enumerated in paragraph 113 ..... *ad val.*	15 %
115	Waterproof or caoutchouc stuffs in combination with cotton textiles, and cotton elastic textiles manufactured with threads of gum elastic, and manufactures thereof *ad val.*	25 %
116	Manufactures of cotton, n. o. p. f. ..... ,,	25 %

CLASS VI.

MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBRES NOT OTHERWISE PROVIDED FOR.

Group 1.

Yarns, threads and cordage.

117	Yarns, not otherwise provided for ..... *ad val.*	15 %
118	Threads, twines, ropes, cordage, and manufactures thereof:	
	(a) Twines, rope-yarns, ropes and cordage, exceeding 15 grammes in weight per each 10 metres, fishing nets *ad val.*	20 %
	(b) Threads, twines, cords, and yarns twisted, weighing more than 5 and not exceeding 15 grammes per each 10 metres ..... *ad val.*	25 %
	(c) The same, weighing 5 or less grammes per each 10 metres ..... *ad val.*	30 %
	(d) Hammocks, tennis nets, and manufactures of netting n. o. p. f. ..... *ad val*	40 %
119	Gunny sacks ..... each	0 02

Group 2.

Textiles.

Note.—When textiles, included in this group, contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in General Rules 2 to 11 inclusive.

Textiles woven with a coloured yarn on the selvage, or with a coloured selvage stripe not exceeding 10 millimetres in width, shall not be considered as manufactured with dyed yarns.

120	Textiles of hemp, flax, aloe, jute, and vegetable fibres, n. o. p. f., plain, twilled, or damasked, weighing 35 kilos. or more per 100 square metres, having:	
	(a) Up to 10 threads, used for bagging and baling, weighing 45 kilos. or more per 100 sq. metres, N. W. kilo.	0 01
	(b) The same, weighing from 35 to 45 kilos. per 100 sq. metres, N. W. ..... kilo.	0 02
	(c) Up to 10 threads, for other purposes, N. W. ..... ,,	0 07
	(d) From 11 to 18 threads, N. W. ..... ,,	0 10
	(e) 19 threads or more, N. W. ..... ,,	0 15
	Provided, that any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of 15 %; and	
	Provided further, that any textile classified under this paragraph manufactured with dyed yarns, shall be dutiable as such, with a surtax of 25 %.	
121	The same, weighing from 20 to 35 kilos. per 100 sq. metres, having:	
	(a) Up to 10 threads, used for bagging and baling, N. W. ..... kilo.	0 02
	(b) Up to 10 threads, for other purposes ..... ,,	0 09
	(c) From 11 to 18 threads, N. W. ..... ,,	0 14
	(d) From 19 to 24 threads, N. W. ..... ,,	0 18
	(e) From 25 to 30 threads, N. W. ..... ,,	0 22
	(f) From 31 to 38 threads, N. W. ..... ,,	0 30
	(g) 39 threads or more, N. W. ..... ,,	0 40
	Provided, that any textile classified under this paragraph, bleached, half bleached, stamped or printed, shall be dutiable as such, with a surtax of 25 %; and	
	Provided further, that any textile classified under this paragraph manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40 %.	
122	The same, weighing from 10 to 20 kilos. per 100 sq. metres, having:	
	(a) Up to 18 threads, N. W. ..... kilo.	0 12
	(b) From 19 to 24 threads, N. W. ..... ,,	0 20
	(c) From 25 to 30 threads, N. W. ..... ,,	0 28
	(d) From 31 to 38 threads, N. W. ..... ,,	0 36
	(e) 39 threads or more, N. W. ..... ,,	0 56
	Provided, that any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of 30 %; and	
	Provided further, that any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 50 %; and	
	Provided further, that no article classified under this paragraph shall pay a less rate of duty than 20 % *ad val.*	
123	The same, weighing less than 10 kilos. per 100 sq. metres, having:	
	(a) Up to 12 threads, N. W. ..... kilo.	0 18
	(b) From 13 to 22 threads, N. W. ..... ,,	0 32
	(c) From 23 to 30 threads, N. W. ..... ,,	0 45
	(d) From 31 to 38 threads, N. W. ..... ,,	0 56
	(e) 39 threads or more, N. W. ..... ,,	0 90
	Provided, that any textile classified under this paragraph, bleached, half bleached, stamped or printed shall be dutiable as such, with a surtax of 30 %; and	
	Provided further, that any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 50 %; and	
	Provided further, that no article classified under this paragraph shall pay a less rate of duty than 20 % *ad val.*	
124	Plushes, velvets, velveteens, and other pile fabrics, subject to the provisions of Rule 6 ..... *ad val.*	30 %
125	Knitted goods, subject to the provisions of Rule 6:	
	(a) In the piece, or made up into jerseys, undershirts, drawers, stockings, or socks ..... *ad val.*	30 %
	(b) In other articles ..... ,,	40 %
126	Tulles and laces, subject to the provisions of Rule 6.. ,,	60 %
127	Carpeting ..... ,,	35 %
128	Tapestries, N. W. ..... kilo.	0 40
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 50 % *ad val.*	
129	Trimmings, ribbons, braid, tape, and galloons, including weight of immediate containers, subject to the provisions of Rule 7:	
	(a) Tape, boot straps, N. W. ..... kilo.	0 30
	(b) Other, N. W. ..... ,,	0 60
	Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 35 % *ad val.*	
130	Shoe and corset laces, including weight of immediate containers, N. W. ..... kilo.	0 40
131	Cinches, saddle girths, reins, halters and bridles ..*ad val.*	35 %
132	Ribbons or bands for the manufacture of any of the articles enumerated in paragraph 131 ..... *ad val.*	20 %
133	Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibres (other than cotton), elastic textiles of any of the same manufactured with threads of gum elastic, and manufactures thereof ..... *ad val.*	30 %
134	Manufactures of vegetable fibres, n. o. p. f. ..... ,,	30 %

CLASS VII.

WOOL, BRISTLES, HAIR, AND MANUFACTURES THEREOF.

Group 1.

Unmanufactured.

135	Wool, n. o. p. f.:	
	(a) Combed, prepared for yarns, wool waste ..... *ad val.*	10 %
	(b) ,, and carded or dyed ..... ,,	15 %

Group 2.

Yarns.

136	Yarns ..... *ad val.*	30 %

Group 3.

Manufactures.

137	Bristles, animal hair, and manufactures thereof, n. o. p. f. ..... *ad val.*	30 %
138	Human hair, made up into articles or not ..... ,,	50 %
139	Knitted goods, subject to the provisions of Rule 6:	
	(a) In the piece ..... ,,	30 %
	(b) In jerseys, undershirts, drawers, stockings or socks ..... *ad val.*	35 %
	(c) In other articles.. ..... ,,	40 %
140	Textiles of wool, in the piece ..... ,,	35 %
141	Manufactures of wool, n. o. p. f. ..... ,,	40 %

CLASS VIII.

SILK AND MANUFACTURES THEREOF.

Group 1.

Raw and spun.

142	Raw silk and silk waste ..... *ad val.*	25 %
143	Spun silks, not twisted, including weight of immediate containers, N. W. ..... kilo.	1 50
144	Floss and twisted silks ..... *ad val.*	35 %

Group 2.

Textiles.

145	Silk, in the piece ..... *ad val.*	40 %
146	Manufactures in which silk, artificial silk, or imitation silk is the component material of chief value, n. o. p. f. *ad val.*	50 %

CLASS IX.

PAPER AND MANUFACTURES THEREOF.

147	Printing paper, white or coloured, suitable for books or newspapers, not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper. This number includes old newspapers unsaleable as newspapers, imported for commercial purposes, and used for wrapping paper or packing glassware &c ..... *ad val.*	10 %
148	Paper, pasteboard, cardboard, bristolboard, strawboard, and pulpboard, white or coloured, n. o. p. f.:	
	(a) Not printed or otherwise elaborated, and writing paper, plain, ruled, or padded, but not printed, parchment paper ..... *ad val.*	15 %
	(b) The same, manufactured into articles, including confetti and serpentine, and envelopes of all kinds, without printing ..... *ad val.*	20 %
149	Paper of all kinds, pasteboard, cardboard, bristolboard, strawboard, and pulpboard:	
	(a) Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, printed or lithographed music, bound or in sheets, with or without words, n. o. p. f. ..... *ad val.*	20 %
	(b) The same, manufactured into articles, n. o. p. f. ,,	25 %
150	Cigarette paper, printed or not ..... ,,	15 %
151	Blank books, ruled or unruled, with printing or not, and copying books ..... *ad val.*	20 %

Nos.		Dols. cts.
152	Printed books, bound or not n. o. p. f ..... *ad val.*	10 %
153	Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, n. o. p. f., and painted designs, pastels, and ink drawings, made by hand, for use in manufacturing and in the industrial arts and sciences ..... *ad val.*	30 %
	Provided, that this paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph 324.	
154	Papier maché, carton pierre, indurated pulp or fibre:	
	(*a*) Not further manufactured than in sheets or blocks ..... *ad val.*	10 %
	(*b*) Further manufactured ..... ,,	20 %

CLASS X.

WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.

Group 1.

Wood.

155	Common wood, including cedar of all kinds:	
	(*a*) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber ..... cub. met.	1 00
	(*b*) Planed, dovetailed, or cut to size, including shingles, laths, and fencing ..... *ad val.*	15 %
156	Fine wood:	
	(*d*) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber ..... *ad val.*	20 %
	(*b*) Planed, dovetailed, or cut to size ..... ,,	25 %
157	Wood shavings, sawdust, excelsior (except those of dye and scented woods) ..... *ad val.*	10 %
158	Shooks, staves, headings, hoops, and bungs ..... ,,	10 %
159	Tuns, pipes, casks, and similar receptacles whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for):	
	(*a*) Suitable for use as containers of liquids ..... *ad val.*	20 %
	(*b*) Other ..... ,,	10 %

Group 2.

Manufactures of wood.

160	Manufactures of common wood, n. o. p. f., whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna or bent-wood furniture *ad val.*	25 %
161	Manufactures of fine wood, n. o. p. f., whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not, and manufactures of common wood, n. o. p. f., veneered with other wood, or upholstered, covered, or lined with stuffs (except silk or leather) ..... *ad val.*	30 %
162	Manufactures of common or fine wood, n. o. p. f., gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather ..... *ad val.*	35 %
163	Barbers' and dentists' chairs, of whatever material .. ,,	25 %
164	Bowling alleys, billiard, pool, bagatelle and similar tables, including balls and parts and appurtenances of any of the foregoing, of whatever material (except chalk and cloth) ..... *ad val.*	40 %

Group 3.

Various.

165	Charcoal, firewood and other vegetable fuels, G. W. 100 kilos.	0 05
166	Cork: (*a*) Rough or in boards ..... *ad val.*	5 %
	(*b*) In stoppers for receptacles ..... ,,	15 %
	(*c*) In other articles ..... ,,	25 %
167	Straw for manufacturing purposes, rushes, vegetable hair, genista, osiers, bamboo, broomcorn, rattan, reeds, piths, n. o. p. f.:	
	(*a*) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes, and straw braids, suitable for making or ornamenting hats, neither dyed, coloured, stained nor artificially bleached ..... *ad val.*	10 %
	Note.—The term "straw" as used in this clause shall be understood to mean that substance in its natural form and structure, and not the separated fibre thereof.	
	(*b*) Manufactured into furniture ..... *ad val.*	25 %
	(*c*) ,, into articles n. o. p. f. ..... ,,	35 %
	(*d*) Rattan, split or stripped, bleached or not .... ,,	20 %

CLASS XI.

ANIMALS AND ANIMAL PRODUCTS, AND WASTES.

Group 1.

Live animals, not otherwise provided for.

168	Stallions, geldings, mares, mules, asses ..... each	10 00
	Provided, that sucking-foals following their dams shall be free of duty	
169	Bovine animals: (*a*) Bulls, cows, oxen ..... each	2 00
	(*a*) Sucking calves ..... ,,	1 00
170	Swine ..... ,,	1 00
171	Sucking pigs ..... ,,	0 25
172	Animals, fish, reptiles, insects, n. o. p. f. ..... *ad val.*	15 %
173	Birds, including poultry ..... each	0 10

Group 2.

Hides, skins, leather wares, intestines, and wastes.

174	Hides and skins, tanned, with the wool or hair on, and fur skins with the fur on, tanned or not ..... *ad val.*	25 %
175	Hides and skins, tanned, without the wool or hair, curried, dyed or not:	
	(*a*) Cow, and hides n. o. p. f., split or not, of the classes known as common sole, skirting, harness, or hydraulic leather, sheep skins (basils), and boot and shoe findings of any of the foregoing ..... *ad val.*	10 %
	(*b*) The same of other classes, and calf, goat, kid, lamb, and similar skins, sheep skins finished in imitation of any of the foregoing, not having the artificial finishes enumerated under clause (*c*) of this paragraph, cow hide embossed in imitation of pigskin, and boot and shoe findings of any of the foregoing ..... *ad val.*	15 %
	(*c*) Hides and skins, n. o. p. f., hides and skins enamelled, gilt, bronzed, bleached, figured, engraved, or embossed (except as provided in clause (*b*) of this paragraph), chamois, vellum, and parchment leathers, and boot and shoe findings of any of the foregoing ..... *ad val.*	25 %
176	Gloves:	
	(*a*) Of kid skin ..... *ad val.*	40 %
	(*b*) Other ..... ,,	25 %
177	Boots and shoes:	
	(*a*) Of cow hide, horse hide, sheep skin, and canvas ,,	15 %
	(*b*) Other, and slippers, sandals, and alpargatas, of whatever material (except silk) ..... *ad val.*	25 %
	(*c*) The same, of silk ..... ,,	50 %
178	Saddlery and harness, parts therefor, n. o. p. f.:	
	(*a*) Draft harness and parts therefor ..... *ad val.*	20 %
	(*b*) Other harness, saddlery, and harness makers' wares, and parts therefor, manufactures of raw hide, n. o. p. f., and whips of whatever material .... *ad val.*	25 %
179	Manufactures of leather, n. o. p. f. ..... ,,	35 %
180	Bladders, integuments and intestines of animals, fish sounds, n. o. p. f.:	
	(*a*) Not further advanced in manufacture than dried ..... *ad val.*	30 %
	(*b*) Further advanced ..... ,,	50 %
181	Animal wastes and by-products n. o. p. f.:	
	(*a*) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals .. *ad val.*	10 %
	(*b*) Manufactured, or otherwise advanced in value or condition ..... *ad val.*	20 %

CLASS XII.

INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS.

Group 1.

Musical instruments, watches, and clocks.

182	Musical instruments, and parts, appurtenances, and accessories therefor, including strings and wires, automatic devices for the production of music only, piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith n. o. p. f. ..... *ad val.*	25 %
183	Instruments and machines combining other mechanical operations with the production of music, such as slot machines of that character, phonographs, gramophones, graphophones, and similar apparatus: kinetoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, n. o. p. f., and parts, appurtenances, and accessories for any of the foregoing *ad val.*	35 %
181	Clocks, chronometers, watches, cyclometers, pedometers, odometers, and similar devices, and cases, crystals, movements, parts, and accessories for any of the foregoing n. o. p. f. ..... *ad val.*	25 %

Group 2.

Apparatus and machinery.

185	Typewriters, mimeographs, Roneos, and other writing, duplicating, and manifolding machines and devices, adding machines, comtographs, and other computing apparatus, fare registers, and detached parts for any of the foregoing, including ribbons, pads, stencil sheets, mimeograph silks, and similar accessories therefor, and stamp pads ..... *ad val.*	15 %
186	Cash registers, and detached parts therefor ..... ,,	25 %
187	Sewing machines, and detached parts therefor (except needles) ..... *ad val.*	15 %
188	Automatic slot machines, n. o. p. f., and detached parts therefor (subject to the provisions of Sec. 3 of this Act) *ad val.*	35 %
189	Machinery and apparatus for weighing, and detached parts therefor, n. o. p. f. ..... *ad val.*	20 %
190	Electric and electro-technical machinery, apparatus, and appliances:	
	(*a*) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switch boards and switches, arc lamps, telephone and telegraph instruments, fans, buzzers, and annunciators, ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon, and incandescent bulbs and tubes ..... *ad val.*	10 %
	(*b*) Cooking and heating apparatus and utensils, chandeliers, desk and table lamps, flatirons, soldering and curling irons, thermo-cauteries and cauterizing instruments, surgical, dental, and theurapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electro-plating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electro-technical, thermo-electric, galvanic, or galvano-magnetic force, and detached parts for any of the foregoing, n. o. p. f. ... *ad val.*	20 %

CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS—continued.

Nos.		Dols. cts.
191	Engines, tenders, motors, steam boilers, pumps, and machinery; diving suits; common tools, implements and apparatus; detached parts therefor n. o. p. f.; shafting and gearing:	
	(a) Of iron, steel, or wood ..... *ad val.*	15 %
	(b) Of other materials; emery cloth ..... ,,	20 %
192	Machine belting of whatever material ..... ,,	10 %
193	Fine tools, implements, and instruments, of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewellers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements, any of the foregoing and detached parts therefor n. o. p. f. ..... *ad val.*	20 %

Group 3.

Vehicles.

194	Wagons and carts for transporting merchandise, warehouse trucks, hand carts and wheelbarrows, any of the foregoing and detached parts therefor n. o. p. f...*ad val.*	15 %
195	Automobiles:	
	(a) For the transportation of merchandise ..... ,,	15 %
	(b) Other ..... ,,	20 %
	(c) Detached parts and accessories for automobiles, including tyres, lamps and horns.....*ad val.*	25 %
196	Bicycles, velocipedes, and motor cycles, detached parts and accessories therefor, including tyres and lamps *ad val.*	20 %
197	Vehicles for use on railways and tramways, and detached parts thereof .....*ad val.*	10 %
198	Other wheeled vehicles including perambulators, and aerial machines and balloons, any of the foregoing and detached parts therefor, n. o. p. f.....*ad val.*	20 %
199	Detached wooden parts for any of the articles classified under paragraphs 194 or 198:	
	(a) Unfinished .....*ad val.*	15 %
	(b) Finished..... ,,	20 %

Group 4.

Boats and other water craft.

200 Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Phillipine Islands, and cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine coastwise trade or plying exclusively in Philippine waters and for which repairs adequate facilities are afforded in the Philippine Islands.....*ad val.* 50 %

Provided, that upon proof, satisfactory to the collector of customs, that adequate facilities are not afforded in the Philippine Islands for such repairs, the same shall be subject to the provisions of paragraph 348; and

Provided further, that if the owner or master of such vessel shall furnish evidence satisfactory to the collector of customs that such vessel while in the regular course of her voyage, was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel, or to enable her to return to the Philippine Islands, such duty shall not be imposed; and

Provided further, that furnishings, stores, and supplies, not otherwise provided for, purchased abroad and imported in such vessels, shall be dutiable under the corresponding paragraphs of this Act.

Note.—The expression, "imported into the Philippine Islands," shall be held to mean "brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel (except when becalmed or disabled at sea), as distinguished from coming into said Islands under the craft's own steam, sail, or other motive power."

CLASS XIII.

ALIMENTARY SUBSTANCES.

Group 1.

Poultry, meats, soups and fish.

201	Poultry and game, n. o. p. f., dressed or not, G. W. 100 kilos.	4 00
202	Meat, fresh, n. o. p. f., G. W. ..... ,,	1 00
203	Meat and sausage casings, salted or in brine, G.W. ,,	2 50
204	Hams, bacon and other meats, and sausages, dry, cured, or smoked, not preserved in cans, including weight of immediate containers, N. W.....100 kilos.	4 50

Provided, that sausages classified under this paragraph may be imported in any kind of package exceeding in weight 10 kilos. each; and

Provided further, that salt used for the packing of any article classified under this paragraph shall be dutiable under clause (c) of paragraph 72.

205	Lard and imitations thereof, G. W.....100 kilos.	2 50
206	Canned or potted meats, such as beef, veal, mutton, lamb, pork, ham, and bacon, plainly prepared and simply preserved, n. o. p. f., common preparations thereof, with or without vegetables or other simple ingredients, including Irish stew, corned-beef hash, Chili con carne, hog and hominy, dry chipped beef, and the like.....*ad val.*	15 %
207	Internal parts of animals, including tongue, liver, and tripe; rabbits; poultry; ordinary preparations thereof, canned or potted; sausages n. o. p. f.....*ad val.*	20 %
208	Canned or potted game; paté de foie gras; devilled ham, meats or game; mince-meat, meat pâtés, jellied lambs' and sheeps' tongues, boneless pigs' feet, sweet-breads, brains and similar products of delicatessen class; preparations thereof; n. o. p. f. .....*ad val.*	25 %
209	Canned or potted soups and broths, clam chowder... ,,	15 %
210	Meat extracts in any form, meat juice and soup tablets; condensed or concentrated soup preparations, dry or in paste.....*ad val.*	25 %
211	Salted or dried codfish, G. W.....100 kilos.	1 60
212	Fish, in cans, glass, or jars:	
	(a) Cod, herring, mullet, haddock, salmon, and mackerel, plainly prepared and simply preserved, sardines in oil or tomato sauce .....*ad val.*	15 %
	(b) Other common preserved fish, shell-fish, and sea-food, n. o. p. f. .....*ad val.*	20 %
	(c) Fish, shell fish, sea-food, and preparations thereof, including anchovies, merluza, angulas, awabi, sardines n. o. p. f., lampreys, whiting, turtle, fish roe, eels in jelly, sharks' fins in any form, shrimp bloater and fish pastes and butters, and similar products of delicatessen class .....*ad val.*	25 %
213	Fish, n. o. p. f.:	
	(a) Fresh, with only the salt indispensable for preservation, G. W.....100 kilos.	2 90
	(b) Dried, salted, smoked, or pickled, in bulk, G. W. 100 kilos.	2 25
214	Oysters, clams, and shell fish, in bulk, n. o. p. f., and fresh oysters in cans, G. W.....100 kilos.	5 00

Group 2.

Grains, seeds, forage, cereals and preparations thereof.

215	Rice (until Dec. 31, 1914):	
	(a) Unhusked, G. W. .....100 kilos.	0 60
	(b) Husked, G. W..... ,,	1 00
	(c) Flour, G. W..... ,,	2 00
	On and after Dec. 31, 1914:	
	(a) Unhusked, G. W. ..... ,,	0 80
	(b) Husked, G. W. ..... ,,	1 20
	(c) Flour, G. W..... ,,	2 00

Provided, that the Governor-General, by and with the advice and consent of the Philippine Commission, may, in his discretion, continue in force the rates of duty first prescribed in this paragraph until, in his judgment, conditions in the Philippine Islands may warrant the imposition of the higher rates herein prescribed; and

Provided further, that the Governor-General, by and with the advice and consent of the Philippine Commission, may suspend all duties upon rice or the duties upon rice for consumption in particular localities, to be designated by him, whenever and for such period as, in his judgment, local conditions require, in which event rice admitted free by virtue of his order shall be distributed under governmental supervision or in accordance with such regulations as he may prescribe.

216	Wheat, rye, and barley:	
	(a) In grain, G. W.....100 kilos.	0 25
	(b) In flour, G. W. ..... ,,	0 47
217	Corn (maize), oats, and millet, and cereals and grains n. o. p. f.:	
	(a) In grain, G. W.....100 kilos.	0 17
	(b) In meal or flour, n. o. p. f., G. W. ..... ,,	0 83
218	Cereals prepared for table use, such as oatmeal, cornmeal, cracked wheat, cornstarch, and similar preparations, n. o. p. f. .....*ad val.*	10 %
219	Malted milk, infants' foods, and similar preparations *ad val.*	15 %
220	Bread, biscuit, crackers and wafers, of flour of cereals or pulse, including weight of immediate containers:	
	(a) Unsweetened, N. W.....100 kilos.	3 00
	(b) Sweetened, N. W. ..... ,,	5 00
221	Cakes and puddings .....*ad val.*	25 %
222	Vermicelli, macaroni, and pastes for soups, n. o. p. f., including weight of immediate containers, N. W. 100 kilos.	2 50
223	Birds' nests, edible.....*ad val.*	30 %
224	Seeds, n. o. p. f., G. W.....100 kilos.	1 00
225	Hay, bran, forage, straw, n. o. p. f., seeds and unhusked grains, cracked, or otherwise prepared for animal food, and oil cake.....*ad val.*	5 %

Group 3.

Pulse, vegetables, fruits, and nuts.

226	Dried beans, pease, and other pulse:	
	(a) In bulk, G. W.....100 kilos.	0 80
	(b) In small or retail packages, including weight of immediate containers, N. W. .....100 kilos.	2 65
	(c) In flour, G. W. ..... ,,	1 50
227	Vegetables, fresh (except onions and Irish potatoes), G.W. 100 kilos.	1 00
228	Vegetables, dried or desiccated, n. o. p. f.:	
	(a) In bulk, G. W..... ,,	1 30
	(b) In small or retail packages, including weight of immediate containers, N. W.....100 kilos.	2 25
229	Vegetables, preserved, n. o. p. f.:	
	(a) In bulk, G. W. .....100 kilos.	1 00
	(b) In small or retail packages, including weight of immediate containers, N. W. .....100 kilos.	1 50

Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 15 % *ad val.*

230	Vegetables, pickled:	
	(a) In bulk, G. W. .....100 kilos.	1 50
	(b) In small or retail packages, including weight of immediate containers, N. W.....kilo.	0 03

Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 15 % *ad val.*

Nos.		Dols.	cts.
231	Fruits, fresh, G. W. .....100 kilos.	1	25
232	Fruits, dried: (*a*) In bulk, G. W. ..... ,,	1	50
	(*b*) In small or retail packages, including weight of immediate containers, N. W. .....100 kilos.	2	50
	Provided, that no article classified under clause (*b*) of this paragraph shall pay a less rate of duty than 15 % *ad val.*		
233	Fruits, preserved, n. o. p. f.:		
	(*a*) In bulk, G. W. .....100 kilos.	1	50
	(*b*) In small or retail packages, including weight of immediate containers, N. W. .....100 kilos.	2	00
	Provided, that no article classified under clause (*b*) of this paragraph shall pay a less rate of duty than 15 % *ad val.*		
234	Fruits, in jellies, jams, marmalades, butters, and similar preparations, and fruit pulp .....*ad val.*		20 %
235	Fruits, brandied or similarly preserved, and fruits conserved or crystallized .....*ad val.*		50 %
236	Nuts and nut products, n. o. p. f..... ,,		25 %

Group 4.

Sugar, molasses, glucose, and confectionery.

237	Sugar: (*a*) Raw, G. W. .....100 kilos.	3	72
	(*b*) Refined, including weight of immediate containers, N. W. .....100 kilos.	4	22
238	Molasses and syrups, n. o. p. f., and honey:		
	(*a*) In bulk, G. W. .....100 kilos.	2	00
	(*b*) In small or retail packages, including weight of immediate containers, N. W. .....100 kilos.	3	00
239	Glucose, G. W. ..... ,,	1	60
240	Saccharine, including weight of immediate containers, N. W. .....kilo.	2	00
241	Candies, confectionery, sweetmeats, chewing gum, n. o. p. f. *ad val.*		25 %

Group 5.

Coffee, tea, cacao, spices, sauces, condiments, and flavouring extracts.

242	Coffee: (*a*) Unroasted, G. W. .....100 kilos.	5	30
	(*b*) Roasted, ground or not, G. W. ..... ,,	7	00
	(*c*) In packages weighing each less than 3 kilos., including weight of immediate containers, N. W. .....100 kilos.	9	00
243	Chicory, G. W. ..... ,,	4	20
244	Tea, including weight of immediate containers, N.W. kilo.	0	15
245	Cacao: (*a*) Unground, N. W. .....100 kilos.	7	20
	(*b*) Other, and cacao butter, including weight of immediate containers, N. W. .....100 kilos.	12	50
	Provided, that no article classified under clause (*b*) of this paragraph shall pay a less rate of duty than 25 % *ad val.*		
246	Chocolate, including weight of immediate containers:		
	(*a*) In forms or lumps for manufacturing purposes, N. W. 100 kilos.	10	00
	(*b*) In cakes or powder, N. W. .....kilo.	0	15
	Provided, that no article classified under clause (*b*) of this paragraph shall pay a less rate of duty than 25 % *ad val.*		
247	Cinnamon, cloves, allspice, and mace, including weight of immediate containers:		
	(*a*) Unground, N. W. .....100 kilos.	8	00
	(*b*) Ground, N. W. ..... ,,	10	00
248	Nutmegs, including weight of immediate containers:		
	(*a*) Unhusked, N. W. .....kilo.	0	03
	(*b*) Husked, N. W. ..... ,,	0	05
	(*c*) Ground, N. W. ..... ,,	0	08
249	Pepper, white or black, and pod peppers, dried, including weight of immediate containers:		
	(*a*) Whole, N. W. .....100 kilos.	2	20
	(*b*) Ground, N. W. .....kilo.	0	08
250	Mustard and horse-radish, including weight of immediate containers:		
	(*a*) Unground, N. W. .....kilo.	0	02
	(*b*) Ground, N. W. ..... ,,	0	06
	(*c*) In paste, N. W. ..... ,,	0	10
251	Saffron, including weight of immediate containers, N. W. kilo.	4	00
252	Spices, n.o.p.f., including weight of immediate containers:		
	(*a*) Unground, N. W. .....100 kilos.	8	00
	(*b*) Ground and curry powder, N. W. ..... ,,	10	00
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % *ad val.*		
253	Sauces for table use, n. o. p. f., such as tomato, caper, tabasco, Worcestershire, catsup, and like preparations *ad val.*		25 %
254	Vinegar:		
	(*a*) In receptacles containing each more than 2 litres litre	0	02
	(*b*) In other receptacles..... ,,	0	03
255	Flavoring extracts, compounds, and sirups, including weight of immediate containers:		
	(*a*) Without alcohol, or containing not to exceed 14 % of alcohol, N. W. .....kilo.	0	25
	(*b*) Containing more than 14 % of alcohol, N. W. .... ,,	0	35
	Provided, that no article classified under clause (*b*) of this paragraph shall pay a less rate of duty than 50 % *ad val.*		
256	Vanilla beans, including weight of immediate containers, N. W. .....kilo.	2	50

Group 6.

Spirits, wines, malt, and other beverages.

Note.—For the purpose of assessment under those paragraphs in which the proof litre is the basis, each and every gauge or wine litre of measurement shall be counted as at least one proof litre. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of 50 %.

Nos.		Dols.	cts.
257	Alcohol .....proof litre	0	50
258	Whiskey, rum, gin, brandy and other spirits n. o. p. f. proof litre	0	50
259	Blackberry and ginger brandy ..... ,,	0	30
260	Cocktails, liqueurs, cordials, and other compounded spirituous beverages and bitters, n. o. p. f. .....proof litre	0	65
261	Wines, sparkling.....litre	1	00
262	Still wines, vermouth and sake, containing 14 % or less of alcohol:		
	(*a*) In receptacles containing each more than 2 litres litre	0	02
	(*b*) In receptacles containing each 2 litres or less .... ,,	0	07½
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 40 % *ad val.*		
263	Still wines, vermouth and sake, containing more than 14 % of alcohol:		
	(*a*) In receptacles containing each more than 2 litres litre	0	15
	(*b*) In receptacles containing each 2 litres or less .. ,,	0	25
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 50 % *ad val.*; and		
	Provided further, that any of such articles containing more than 24 % of alcohol shall be classified under paragraph 260.		
264	Malt beverages and ciders:		
	(*a*) In receptacles containing each more than 2 litres hectol.	3	40
	(*b*) In other receptacles ..... ,,	4	90
265	Sweetened, flavored or aerated waters; natural mineral waters, aerated or not; ginger ale, root beer, unfermented fruit juice, and non-alcoholic beverages, n.o.p.f...hectol.	1	50
266	Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than 4 % of alcohol .....litre	0	05

Group 7.

Various.

267	Milks and creams, pure, or with sufficient sugar to preserve them .....*ad val.*		10 %
268	Milks and creams, compounded with other substances, milk powders and tablets, any of the foregoing n.o.p.f. *ad val.*		20 %
269	Eggs, not otherwise provided for:		
	(*a*) Fresh or preserved, in natural form, G. W..100 kilos.	1	00
	(*b*) Egg powders, and other preparations of eggs, n.o.p.f. *ad val.*		25 %
270	Cheese of all kinds and imitations thereof..... ..		15 %
271	Butter, including weight of immediate containers, N. W. kilo.	0	06
272	Oleomargarine, butterine, ghee, and imitations of butter, including weight of immediate containers, N. W ..kilo.	0	08
273	Articles and products edible by mankind, n. o. p. f.:		
	(*a*) Crude and in natural state.....*ad val.*		10 %
	(*b*) Prepared, preserved, or advanced in value or condition by any process or manufacture.....*ad val.*		20 %

CLASS XIV.

MISCELLANEOUS.

274	Fans of all kinds.....*ad val.*		35 %
275	Pens n. o. p. f.; needles (except surgical needles), common and safety pins, hooks and eyes, button rings and fasteners, crochet hooks, and hairpins, any of the foregoing of common metals (except those covered or coated with gold or silver).....*ad val.*		25 %
276	Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum or mother-of-pearl), including weight of immediate containers, N. W. kilo.	1	25
	Provided, that no article classified under this paragraph shall pay a less rate of duty than 30 % *ad val.*		
277	Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-of-pearl:		
	(*a*) Unwrought, or cut for settings or pierced for beads, *ad val.*		15 %
	(*b*) Wrought, not otherwise provided for ..... ,,		35 %
278	Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph 277, including weight of immediate containers:		
	(*a*) Unwrought, N. W. .....kilo.	0	30
	(*b*) Wrought, n. o. p. f., N.W.	1	25
	Provided, that no article classified under clause (*b*) of this paragraph shall pay a less rate of duty than 30 % *ad val.*		
279	Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconveniences resulting from physical defects .....*ad val.*		10 %
280	Buttons, including weight of immediate containers:		
	(*a*) Of mother-of pearl, N. W. .....kilo.	1	50
	(*b*) Of bone, porcelain, composition, wood, steel, iron or similar materials, N.W. .....kilo.	0	30
	(*c*) Of other materials (except gold, silver or platinum, or gold or silver plate), N. W. .....kilo.	0	50
	Provided, that no article classified under clause (*a*) of this paragraph shall pay a less rate of duty than 50 % *ad val.*; and provided further, that no article classified under clauses (*b*) and (*c*) of this paragraph shall pay a less rate of duty than 25 % *ad val.*		
281	Shells, n. o. p. f.:		
	(*a*) Not further advanced in condition than polished *ad val.*		10 %
	(*b*) Further advanced, manufactures in which shells, n. o. p. f. are the component material of chief value *ad val.*		25 %

Nos. CLASS XIV.—MISCELLANEOUS—continued. Dols. cts.

282 Sponges, natural, including hexactinellida and loofah:
(a) Not further advanced in condition than washed or bleached ..... ad val. 25 %
(b) Further advanced, manufactures in which sponge or loofah is the component material of chief value. ad val. 40 %

283 Felt or textiles prepared or coated with tar, pitch or similar substances, rubberoid, and similar materials for roofing, sheathing and structural purposes, G. W. 100 kilos. 0 90

284 Oilcloth (except of silk), linoleum, corticine:
(a) In the piece ..... ad val. 15 %
(b) Made up into articles ..... " 25 %

285 Tool bags, chests and cases; trunks, valises, suit cases, travelling bags, "telescopes," hat boxes and similar receptacles for personal effects and shawl straps; of whatever material ..... ad val. 25 %

286 Stuffed or mounted birds or animals, n. o. p. f. ..... " 20 %

287 Feathers for ornaments, stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured ..... ad val. 60 %

288 Feathers and downs, n. o. p. f.:
(a) Not further advanced in condition than cleaned ad val. 20 %
(b) Further advanced and manufactures in which feathers or downs are the component material of chief value ..... ad val. 40 %

289 Artificial flowers, buds, pistils, leaves, fruits, seeds and moss, and other parts of artificial fruits and flowers, of whatever material ..... ad val. 50 %

290 Caoutchouc and gutta percha:
(a) Crude, and rubber, in sheets, sheeting, or packing, even with cloth or wire insertions, and gaskets and washers ..... ad val. 10 %
(b) Rubber, soft, in articles n. o. p. f. ..... " 25 %
(c) Rubber, hard, in articles n. o. p. f. ..... " 30 %

291 Hose and flexible tubing, of whatever dimensions or materials ..... ad val. 15 %

292 Reservoir pens, and parts and points therefor, of whatever material ..... ad val. 25 %

293 Games and toys, including face masks, paper hats, and canes, artificial Christmas trees, Christmas-tree decorations, toy carts and other small vehicles for children's use n. o. p. f. and diminutive articles for use as toys, not adapted for practical purposes, including weight of immediate containers, N. W. ..... kilo. 0 10
Provided, that no article of gold, silver, or platinum, or of gold or silver plate, or of tortoiseshell, coral, ivory, or mother-of-pearl, shall be classified under this paragraph; and
Provided further, that no article classified under this paragraph shall pay a less rate of duty than 25 % ad val.

294 Golf sticks, polo mallets, tennis rackets, baseball and cricket bats, balls of all kinds for use in the sports (except bowling, billiard, pool, and bagatelle balls), fencing masks and foils, gymnasium apparatus, and croquet sets, and parts of any of the foregoing .... ad val. 25 %

295 Umbrellas and parasols:
(a) Covered with paper ..... each 0 08
(b) " silk ..... " 0 50
(c) " other stuffs ..... " 0 20
(d) Umbrella frames, complete, uncovered, whether mounted on tubes or sticks or not ..... ad val. 40 %
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % ad val.

296 Hats, bonnets, and crowns therefor, of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials:
(a) Complete, not trimmed ..... each 0 13
(b) The same, trimmed ..... " 0 22
(c) Crowns for ..... " 0 11
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % ad val.

297 The same, of other materials:
(a) Complete, not trimmed ..... each 0 12
(b) The same, trimmed ..... " 0 20
(c) Crowns for ..... " 0 11
Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % ad val.

298 Caps, fezzes, turbans, and headgear n. o. p. f. ..... ad val. 30 %

299 Cameras and parts thereof, photographic equipment and articles for use in photography n. o. p. f., including lenses, tripods, photographic plates and films, film packs and kits, plate holders and frames, developing lights, baths and trays ..... ad val. 20 %

300 Appliances and apparatus, parts and cases therefor, and accessories thereto, n. o. p. f. for mathematical, optical, astronomical, surgical, geodetical, and other scientific purposes, including thermometers, barometers, alcoholometers, salinometers, hydrometers, vacuometers, radiometers, appliances for sight testing, microtomes, telescopes, microscopes and their slide glasses, stethoscopes, theodolites, transits, sextants, quadrants, compasses, and the like ..... ad val. 25 %

301 Tobacco:
(a) Leaf tobacco of any kind, unstemmed ..... kilo. 4 08
(b) " " stemmed ..... " 5 52
(c) Cigars, cigarettes, and cheroots, of all kinds .... " 9 93 and ad val. 25 %
Note.—Paper cigars, and cigarettes, including their wrappers, shall be dutiable under this clause.
(d) Other tobacco, manufactured or unmanufactured, n. o. p. f. ..... kilo. 1 25

302 Wastes, n. o. p. f. ..... ad val. 10 %

303 Materials, substances, and articles, n. o. p. f.:
(a) Not advanced in value or condition by any process or manufacture ..... ad val. 10 %
(b) Further advanced, but not manufactured into articles ..... ad val. 15 %
(c) Manufactured into articles ..... " 25 %

Nos. Dols. cts.

304 Cost of repairs upon articles of easy identification (except those provided for in paragraph 200), exported from the Philippine Islands and re-imported therein .... ad val. 25 %
Provided, that any such article, exclusive of the repairs thereon, shall be free of duty when re-imported, upon compliance with the regulations of the insular collector of customs governing such exportations and re-importations, otherwise the terms of Sec. 8 shall apply.

FREE LIST.

Sec. 9.—That the following articles shall be free of duty upon importation thereof into the Philippine Islands:

Nos.

305 Trees, shoots, plants, moss, live.

306 Ores, and scoriæ resulting from the smelting thereof, filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for resmelting, and scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof, bell metal, copper regulus, copper matte, cast or malleable iron in pigs, soft or wrought iron in ingots, and steel in ingots, and tin, lead, zinc, nickel, and aluminium, in pigs, lumps, or ingots, and Muntz metal.

307 Articles, including anchors, binnacles, propellers, and the like, the character of which, as imported, prevents their use for other purposes than the construction, equipment, or repair of vessels, and life preservers and life buoys.
Note.—This Tariff No. applies only to articles the character of which, as imported, prevents their use for other purposes than on shipboard; it does not, for example, apply to heavy circular lanterns with red and white globes, commonly used both on land and sea, which are dutiable under No. 44 (b). If such lanterns are at any time used as equipment for vessels, and are actually placed aboard any ship in the Philippine Islands, the duty paid will be refunded, under the provisions of No. 349.

308 Oakum.

309 Raw cotton.

310 Vegetable fibres, raw or hackled, n. o. p. f.

311 Bristles, animal hair and wool, not further advanced in condition than washed.

312 Paper pulp and paper stock.

313 Samples of the kind, in such quantity, and of such dimensions or construction as to render them unsaleable or of no appreciable commercial value, and models not adapted for practical use.

314 Onions, Irish potatoes, in natural state.

315 Gold, silver, platinum, in bars, sheets, pieces, dust, scrap, or in broken-up jewellery or table service.

316 Hides and skins, raw, green, or dry, but not tanned.

317 Hops and malt.

318 Coins and currency of national issue, executed cheques, drafts, bills of exchange, and similar commercial documents.

319 Natural manures.

320 Cinchona bark, sulphate and bisulphate of quinine, alkaloids and salts of cinchona bark, in whatever form.

321 Telegraph cables of the class known as submarine.

322 Vaccines and serums.

323 Ice.

324 Hand paintings in oil, water colour, or pastel, pen and ink drawings, for use as works of art and not as a decoration of merchandise, nor for use in manufacture or the industrial arts and sciences, photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased.

325 Lithographs, posters, calendars and signs, whether framed (when the frame bears sufficient advertising matter to render it of no commercial value) or not, and pamphlets, booklets, and folders, for advertising purposes only, and having no commercial value. *Provided*, That store, office, and business signs, used for advertising local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph.

326 Magazines, reviews, newspapers, and like published periodicals, Bibles and extracts therefrom, hymnals and hymns for religious uses, books and music in raised print, used exclusively by the blind, and text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph.

327 Public documents issued by foreign governments, correspondence, manuscripts, and typewritten documents, not prohibited by Sec. 3 of this Act, and collections of stamps of national issue, used or unused.

328 Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions.

329 Pipe organs imported for the *bona fide* use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto: *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after Jan. 1, 1909, anything in this Act to the contrary notwithstanding: *And provided further*, That any duty paid upon any pipe organ so imported since said date shall be subject to refund.

FREE, SUBJECT TO EXPRESS CONDITIONS.

Sec. 10.—That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

Nos.

330 Eggs and cocoons of the silk worm, subject to exclusion if diseased, or for other cause.

331 Breeding animals of a recognized breed, duly registered in the book of record established for that breed: *Provided*, That certificate of such record, and pedigree of such animal, duly authenticated by the proper custodian of such book of record, shall be produced and submitted to the collector of customs, together with affidavit of the owner or importer that such animal is the identical animal described in said certificate of record and pedigree.

332 Carabao, and other bovine work animals, and mules, until such time as the Governor-General shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in Group 1 of Class XI.

Nos.

333 Commercial samples, the value of any single importation of which does not exceed 5,000 dols., upon the filing of a bond in an amount equal to double the ascertained duties thereon, with sureties satisfactory to the collector of customs, conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof, the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds 5,000 dols., the importer thereof may select any portion of same not exceeding in value 5,000 dols. for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption, as the importer shall elect.

334 Regalia, gems, statuary, specimens or casts of sculptures, imported for the *bona fide* use of and by the order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of and by the order of any college, academy, school, or seminary of learning, or of any public library, not for barter, sale, or hire: *Provided*, That the term "regalia" shall be held to include only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture, fixtures, or ordinary wearing apparel, nor personal property of individuals.

335 Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.

336 Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travellers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall not be held to apply to merchandise or articles intended for other persons or for barter or sale: *And provided further*, That the collector of customs may, in his discretion, require a bond for the exportation of or the payment of duties upon articles classified under this paragraph within the time and in the manner prescribed by paragraph 337.

337 Vehicles, horses, harness, bed and table linen, table services, furniture, musical instruments, and personal effects of like character, owned and imported by travellers or tourists for their convenience and comfort, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof, or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation or payment of duties for a term not exceeding three months from the expiration of the original period.

338 Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects, including those of the kind and class provided for under paragraphs 336 and 337, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position, of the person importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is *bona fide*, and that the privilege of free entry under this paragraph has never been previously granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the Government of the Philippine Islands, or religious missionaries taking station in the islands, shall be considered as "coming to settle" for the purposes of this paragraph.

339 Vehicles, animals, birds, insects, and fish, portable theatres, circus and theatrical equipment, including sceneries, properties, and apparel, devices for projecting pictures and parts and appurtenances therefor, panoramas, wax figures, and similar objects for public entertainment, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph 337.

340 Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries, upon identification as such, satisfactory to the collector of customs.

341 Works of fine art for public museums and galleries, or for art schools, models, archæological and numismatic objects, specimens and collections of mineralogy, botany, zoology, and ethnology, including skeletons, fossils, and other anatomical specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes, on proof satisfactory to the collector of customs of their destination.

342 Official consular supplies consigned by a foreign government, of which the consignee is the consular representative in the Philippine Islands, to him as such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representatives within the jurisdiction of such foreign government.

343 Pumps for the salvage of vessels, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph 337.

FREE, UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

Sec. 11.—That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with regulations which shall be prescribed in accord with the provisions of each paragraph:

Nos.

344 Wearing apparel, and household effects, including those articles provided for under paragraphs 336 and 337, belonging to residents of the Philippine Islands returning from abroad, which were exported from the said islands by such returning residents upon their departure therefrom or during their absence abroad, upon the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe; articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.

345 Foreign articles, goods, wares, or merchandise destined for display in public expositions in the Philippine Islands, and animals for exhibition or competition for prizes, together with the harness, vehicles, and tackle necessary for the purposes designated; subject to such rules, regulations, and conditions as shall be prescribed by the insular collector of customs with respect to bonding for exportation thereof or payment of duty thereon.

346 Philosophical, historical, economic and scientific books, and apparatus, utensils, and instruments specially imported for the *bona fide* use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for the encouragement of the fine arts, or for the *bona fide* use of and by the order of any college, academy, school or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale or hire, subject to such regulations as shall be prescribed by the insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing not exceeding two copies of any one work for his own use, and not for barter, sale or hire.

347 Articles of the growth, produce, or manufacture of the Philippine Islands, paintings which are works of art, and books exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, and articles returned from foreign expositions, subject to identification under such rules and regulations as the insular collector of customs shall prescribe.

348 Repairs to vessels documented in the Philippine Islands or regularly plying in Philippine waters, made in foreign countries, upon proof satisfactory to the collector of customs that adequate facilities for such repairs are not afforded in the Philippine Islands.

349 Articles and materials actually used in the construction, equipment, or repair within the Philippine Islands of vessels, their machinery, tackle, or apparel, subject to such restrictions, conditions, and regulations as the insular collector of customs shall prescribe.

350 Articles brought into the Philippine Islands for the purpose of having repairs made thereto, upon the filing of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs, subject to such rules and regulations as the insular collector of customs shall prescribe.

351 Coverings and holdings of articles, goods, wares and merchandise (usual), except as expressly provided.

Sec. 12.—That all articles, the growth, product, or manufacture of the United States and its possessions to which the Customs Tariff in force in the United States is applied and upon which no drawback of customs duties has been allowed therein, going into the Philippine Islands shall hereafter be admitted therein free of customs duty when the same are shipped directly from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipment in bond through foreign territory contiguous to the United States. Said articles shall be as originally packed without having been opened or in any manner changed in condition: *Provided, however*, That if such articles shall become unpacked while *en route*, by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity, and that the merchandise involved is the identical merchandise originally shipped from the United States, or its possessions as hereinbefore provided, and that its condition has not been changed except for such damage as may have been sustained.

Sec. 13.—(Repealed).

WHARFAGE.

Sec. 14.—That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal, timber and cement, the product of the Philippine Islands, exported through ports of entry of the Philippine Islands, or shipped therefrom to the United States or any of its possessions, a duty of 1 dollar per gross ton of 1,000 kilos., as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel: *Provided*, That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this Section.

Sec. 15.—That all articles, goods, wares, or merchandise imported into the Philippine Islands shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same may be consigned; but the holder of any bill of lading, drawn to order and endorsed by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognised as the consignee.

INVOICES.

Sec. 16.—That all invoices of imported articles, goods, wares, or merchandise shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods,

wares, or merchandise, with true numbers, weights and quantities, in the tariff terms of this Act, and shall be made in quadruplicate, and signed by the owner or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorised agent of such purchaser, manufacturer, or owner.

Sec. 17.—That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the owner, no importation of any articles, goods, ware, or merchandise, exceeding 100 dols. in dutiable value, shall be admitted to entry without the production of a duly certified invoice of the kinds hereinafter described, or the filing of an affidavit made by the owner, importer, or consignee before the collector of customs, showing why it is impracticable to produce such invoice, together with a bond in an amount to be prescribed by, and with sureties satisfactory to, the collector of customs, for the production of such invoice within a reasonable time to be prescribed by said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the Philippine Islands in the principal markets of the country from whence imported. This statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make the entry, taken before the collector of customs, and it shall be lawful for that official to examine the deponent under oath regarding the source of his knowledge, information, or belief, concerning any matter contained in his affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, which may assist the customs authorities in ascertaining the actual value of the importation or of any part thereof; and in default of such production when so required, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, penalty, or forfeiture incurred under this or any other Act in force in the Philippine Islands, unless he shall show to the satisfaction of the court or the collector of customs, as the case may be, that it was not in his power to produce the same when so demanded; but no articles, goods, wares or merchandise shall be admitted to entry under the provisions of this Sec. unless the collector of customs shall be satisfied that the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee, or agent.

Sec. 18.—That invoices required by the preceding Sec. shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, when importation into the Philippine Islands is from a country other than the United States of America or any territory or place under the jurisdiction and control of the Government thereof: *Provided*, That the insular collector of customs may, in his discretion, dispense with the requirement for the consular invoices prescribed in this Sec. in case the merchandise for which entry is sought is free of duty under this Act, in which event a commercial invoice certified by the purchaser, manufacturer, seller, owner, or agent shall be filed: *And provided further*, That when the importation is from the United States of America or any territory or place under the jurisdiction and control of the Government thereof production shall be to a collector of customs, deputy collector of customs, or United States commissioner.

Invoices shall have endorsed thereon when produced as above prescribed a declaration signed by the purchaser, manufacturer, seller, owner, or agent setting forth that the invoice is in all respects correct and true and was made at the place from whence the merchandise is exported to the Philippine Islands; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice except such as has been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the Philippine Islands, in the principal markets of the country from which exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer, seller, owner, or agent making the declaration would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it included all charges thereon; that the numbers, weight, or quantity stated is correct, and that no invoice of the merchandise described differing from the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the amount shown and the currency stated in such invoice is that which was actually paid for the merchandise by the purchaser. Said declaration shall be duly sworn to by the purchaser, manufacturer, owner, or agent before the officer to whom produced.

Sec. 19.—That consuls, vice-consuls, commercial agents, collectors of customs, deputy collectors of customs, and commissioners of the United States of America having any knowledge or information of any case or practice by which any person obtaining verification of any invoice defrauds or may defraud the revenue of the Philippine Islands shall report the facts to the insular collector of customs.

Sec. 20.—That United States Government vessels, whether transports of the Army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine Government, for the purpose of determining whether they have on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries, for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

DRAWBACKS.

Sec. 21.—That on all fuel imported into the Philippine Islands which is afterwards used for the propulsion of vessels engaged in trade with foreign countries, or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less 1 per cent. thereof, which shall be paid under such rules and regulations as may be prescribed by the insular collector of customs.

Sec. 22.—That upon the exportation of articles manufactured or produced in the Philippine Islands, including the packing, covering, putting up, marking, or labelling thereof, either in whole or in part of imported materials, or from similar domestic materials of equal quantity and productive manufacturing quality and value, such question to be determined by the insular collector of customs, there shall be allowed a drawback equal in amount to the duties paid on the imported materials so used, or where similar domestic materials are used, to the duties paid on the equivalent imported similar materials, less one per centum thereof: *Provided*, That the exportation shall be made within three years after the importation of the foreign material used or constituting the basis for drawback: *And provided further*, That when the articles exported or coverings thereof are in part of materials grown or produced in the Philippine Islands not subject to drawback under this Act, the imported materials, or the similar domestic materials of equal quantity and productive manufacturing quality and value entitled to drawback, shall so appear in the completed articles or packages that the quantity or measure thereof may be ascertained: *And provided further*, That the imported materials, or domestic materials entitled to drawback under this Act, for which drawback is claimed, shall be identified: that the quantity of such materials used and the amount of duty paid thereon, or if domestic materials, paid upon its equivalent, shall be ascertained; and that the fact of their exportation shall be established; and the refund, if made, shall be paid to the manufacturer, producer, or exporter, to the agent of any of them, or to the person such manufacturer, producer, exporter, or agent shall, in writing, order such refund paid, under and in accordance with such rules and regulations as the insular collector of customs may prescribe; *Provided, however*, That no drawback shall be paid under this section on account of any articles, goods, wares, or merchandise exported to the United States of America, or to any territory or place under the jurisdiction and the control of the Government thereof, wherein such articles, goods, wares, or merchandise are admitted free of duty.

Sec. 23.—That containers, such as casks, large metal, glass, or other receptacles which are, in the opinion of the collector of customs, of such a character as to be readily identifiable, may be delivered to the importer thereof, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

Sec. 24.—That in addition to the taxes imposed by this Act there shall be levied and collected on goods, wares, or merchandise when imported into the Philippine Islands from countries other than the United States the internal revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States.

Sec. 25.—That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this Act.

Sec. 26.—That original jurisdiction in all cases arising in the Philippine Islands is hereby conferred upon the courts of first instance of the Philippine Islands and appellate jurisdiction upon the supreme court of the Philippine Islands in matters arising under the Act of Congress approved Feb. 20, 1905, entitled "An Act to authorise the registration of trade-marks used in commerce with foreign nations or among the other States or with Indian tribes and to protect the same," identical with the jurisdiction conferred upon courts of the United States by Sec. 17 of said Act.

Sec. 27.—That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed, but the repeal of such decrees, laws, regulations, or orders, or parts thereof, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal takes effect; but all rights and liabilities under said decrees, laws, regulations, or orders shall continue and may be enforced in the same manner as if said repeal had not been made. Any offences committed and all penalties or forfeitures or liabilities incurred prior to the time when this Act shall take effect under any decree, law, regulation, or order embraced in, modified, changed, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offences or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the time when this Act shall take effect may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

Sec. 28.—That this Act shall take effect sixty days after its passage.

APPENDIX.

Extract from the United States Tariff Law of 1909 concerning Tariff relations with the Philippine Islands.

Sec. 5.—That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That, except as otherwise hereinafter provided, all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20% of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty, except rice, and except, in any fiscal year, sugar in excess of 300,000 gross tons, wrapper tobacco and filler tobacco when mixed or packed with more than 15% of wrapper tobacco in excess of 300,000 lbs., filler tobacco in excess of one million lbs., and cigars in excess of 150 million cigars, which quantities shall be ascertained by the Secretary of the Treasury under such rules and regulations as he shall prescribe: *And provided further*, That sugar, refined or unrefined, and tobacco, manufactured or unmanufactured, imported into the Philippine Islands from foreign countries, shall be dutiable at rates of import duty therein not less than the rates of import duty imposed upon sugar and tobacco in like forms when imported into the United States: *And provided further*, That, under rules and regulations to be prescribed by the Secretary of the Treasury, preference in the right of free entry of sugar to be imported into the United States from the Philippine Islands, as provided herein, shall be given, first, to the producers of less than 500 gross

tons in any fiscal year, then to producers of the lowest output in excess of 500 gross tons in any fiscal year: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of custom duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided further*, That all articles, the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands, admitted into the ports of the United States free of duty under the provisions of this section and shipped as hereinbefore provided from said islands to the United States for use and consumption therein, shall be hereafter exempt from the payment of any export duties imposed in the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands, and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That, in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise, imported into the Philippine Islands from countries other than the United States, the internal-revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the Insular treasury, and shall only be allotted and paid out therefrom in accordance with future acts of the Philippine legislature, subject, however, to section seven of the Act of Congress approved July first, nineteen hundred and two, entitled "An Act temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes": *And provided further*, That, until action by the Philippine legislature, approved by Congress, internal revenues paid into the Insular treasury, as hereinbefore provided, shall be allotted and paid out by the Philippine Commission.

SOUTH AMERICA

ARGENTINE REPUBLIC

The Tariff system adopted in the Argentine Republic is as follows: the Customs Law prescribes *specific* duties only in the case of articles of food and drink, tobacco, and a short list of miscellaneous articles, and *ad valorem* duties in the case of all other articles. The *ad valorem* duties, however, are assessed, not on the declared value of the goods, but on the official valuation set out in the Valuation Tariff; and consequently the duties given in the following lists have been calculated by applying the *ad valorem* rates to the official valuations, except as regards those articles for which, as mentioned above, specific duties are fixed by the Customs Law.

It should be noted that the Argentine Budget Law for 1902 imposed an *additional* duty of 2 per cent. *ad valorem* on all imported goods subject to a duty of 10 per cent. *ad valorem* or more. This surtax is still in force, and is *included* in the rates given in the present Return.

ALPHABETICAL LIST OF THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

	Class.
Absinthe	72
Acids	39
Agricultural machinery	11
Albums	19
Alloys	13
Almanacs	19
Ammunition	79
Anchors	9
Anchovy paste	61
Aniline dyes	21
Animals	63
Anvils	9
Arms	79
Asphalte	27
Augers	9
Automobiles and accessories	83
Awls	9
Axes	9
Axles	9, 83
Bacon and hams	65
Bags of sackcloth	6
Bands for girths	6
Baths	9, 15
Bedsteads	90
Beer	55
Bellows	9
Belting (machine)	8
Belts	5,6,7,8,17
Billiard tables	90
Biscuits	60
Bits	9, 12
Blacking	80
Blades	7, 9, 10
Blankets	4, 5, 7, 8
Blinds	5
Blouses	5, 6, 7
Boilers	9
Bolts	9
Bones	44
Books	19
Boot elastic	7
Boots and shoes	17, 18
Borax	45
Bottles	16
Braces	5, 7
Braids (cotton)	5, 7, 8
Bran	81
Brandy	72
Brass	12
Bromine	46
Bronze	12
Buckets	9
Buckles	9, 12
Bugles	12
Butter	56
Buttons	13, 14, 15, 16
,, (linen)	6
,, (steel)	9
Cables	13
Candles	82
Candlesticks	9, 12, 13
Canvas	6
Caoutchouc	18
Capers	69
Capsules	13, 19
Cardboard	19
Carpets	8
Carriage accessories	83
Carts and carriages	83
Casks (iron)	9
Caviar	61
Cement	32
Chains	9
Chairs	90
Chalk	36
Cheese	57, 104
Chemical products	39-54
Chemicals	39-54
Chemists' glass	16
Children's suits	5, 8
China ware	15
Chisels	9
Chloride of lime	43
Chocolate	58
Cigar cases	17, 19
Cigars and cigarettes	101
Clamps	9
Clasps	9
Clay	33
Clocks	84
Cloth of cotton, rubbered for hats	5
Clothes pegs	9
,, racks	9
Coal boxes	9
Coal and coke	34
Cocks	12
Codfish	104
Cocoa	58
Coffee	59, 104
,, grinders	11
,, substitutes	59
Coffin ornaments	13
Collars	5, 6, 7
Colours	20
Compasses (iron)	9
Confectionery	60
Cookers	9
Copper	12
,, cables	12
,, wire	12
Copying presses	11
Cordage and twine	85
Cords	5, 6, 7
Corkscrews	9
Cornets	12
Corsets	6, 7
Cotton	1, 5
,, seed	29
,, tissues	5
Coverlets	8
Cravats	5, 6
Crucibles	15
Cruets	16
Cuffs	5, 6, 18
Curling pins	9
Curtains	5, 6, 7
Cutlery	10
Cycles	86
Door knockers	9
Dressing gowns	5, 8
Drills (hand)	9
Druggists' wares	18
Dustcoats	5, 6, 8
Dyes	21
Dynamite	79
Dynamos	87
Earthenware	15
Earths	32-38
Electric lamps	87
,, machinery	87
,, meters	87
Electro plate	14
Emery cloth	6
Engravings	19
Essences	95
Ethers	48
Felts	8
Fence guards	79
Fencing sabres	10
Fibre	19
Files and rasps	9
Fire bricks	15
,, grates	9
,, guards	9
Fish	61
Fish hooks	9
,, plates	9
Fittings	12
Flounces	5
Flour	77
Flower pots	15
Flowers (paper)	19
Food (articles of)	55-78
Footwear	17
Forges (portable)	9
Forks	10, 12, 13
Frames	9
Fruits (preserved)	60
Frying pans	9
Furniture	90
Gaiters	8
Galloons	5, 7, 14
Garters	5, 7
Gauze	12
Gelatine	23
Gin	72
Glass and glassware	16
Gloves	5, 6, 7, 8
Glucose	73
Glue	23
Glycerine	24
Gold leaf	14
Gouges	9
Gramophones	12
Grape sugar	73
Graphite	35
Grease	25
Grindstones	37
Gunpowder	79
Gutta Percha	18
Hair	104
Hair pins	9
Hammers	9
Handbags	7, 17
Handkerchiefs	5, 6, 7
Harrows	9
Hatchets	9
Hats (ladies')	92
,, (silk and felt)	88
Heating apparatus	9
Hemp	6
,, thread and yarn	2
Hides	7
Hinges	9
Hoes	9
Honey	69, 104
Hooks	9

	Class.
Hops	62
Horse clippers	10
,, cloths	5, 6, 8
,, shoes	9
Horses	89
Hose (canvas)	6
Hosiery	8
Illuminating articles	12, 13
India rubber	18
Indigo	21
Ink	19
Inkstands	9, 12, 16
Insulators	15, 16
Iodine	46
Iron and manufactures of	9
Jars	15, 16
Jewellery	14
Jute (woven)	6
,, yarn	2
Kettles	9, 13
Keys	9
Knives	10
Labels	19
Lace	7
Lacquers	20
Ladles (iron)	9
Lamp chimneys	16
,, holders	15
,, shades	16, 19
Lamps	9, 12, 16
Lanterns	15, 19
Latches	9
Lathes	9
Lead	13
Leather	17
,, goods	17
Lifting jacks	9
Lime	36
Linen	6
,, thread and yarn	2
Linings	7
Linseed oil	29
Liqueurs	72
Locks	9, 12
Locomotives	11
Looking glasses	16
Machinery (all kinds)	11
Magnesia and salts	49
Mantles	8
Marbles (glass)	16
Margarine	56
Mast hoops	9
Match boxes	17, 18
Matches	91
Measures	9, 13
Meat carvers	10
,, (fresh)	64
,, (preserved)	66, 104
Metal goods	9
Metals (scrap)	12
,, (unwrought and wrought)	9, 10, 11, 12, 13, 14
Milk cans (iron)	9
,, (pewter, tin or zinc)	13
Millinery	92
Mineral oils	26
,, waters	67
Minerals	32-38
Mortars	9, 15
Motor cycles and accessories	86
Motors	87
Mufflers	8
Mustard	68, 104
Nails	9, 13
Neckties	7, 8
Needles	9
Oil cake	93
,, cans	9
,, stones	37
,, of turpentine	30
Oils and fats	23-31, 104
Ointments	25
Olives	69
Ornaments	9, 10, 13, 16
Padlocks	9
Paint	20
Paintings and drawings	94
Paper	19
Pencil holders	19
,, sharpeners	13
Pencils	19
Penknives	10
Perforators	9
Perfumery	95
Phonographs	12
Phosphorus	50
Photographic dry plates	16
Photographs	19
Pianos	96
Pickles and sauces	69, 104
Pillow cases	5, 6
Pincers	9
Pins	9
Pitch	27
Playing cards	19
Pliers	9
Ploughs	9, 11
Plush	8
Pocket books	17
Porcelain	15
Portfolios	17
Post cards	19
Potash and salts	51
Powder boxes	13
Printed matter	19
Printing ink	19
,, type	9
Pulley wheels	9, 12
Pulleys	9
Pumps	11, 83
Punches	9
Purses	17
Putty	20
Quilts (cotton)	5
Radiators	9
Rails (iron and steel)	9
Rakes	9
Raw materials	39-54
Razor strops	17
Razors	10
Resin	23-31
Ribbons	5, 7
Rice	70
Rings	9, 12
Rope cable	9
Rubber	18
Rum	72
Saccharin	52
Sacks (cotton)	5
Saddles	17
Sad irons	9
Salt	71, 104
Salt cellars	13
Sardines	61
Sauerkraut	69
Sausages	66
Saws	9, 10
Scales	12
Scarves	8
Scissors	10
Screw drivers	9
,, spanners	9
Screws	9, 12
Scythes	10
Semolina	70
Sewing machines	11
Sharpening steels	9
Shawls, mufflers &c	5, 7
Shears	9, 10
Sheets	5, 6
Ships and boats	97
Shirt fronts	5, 6
Shirts	5, 6, 8
Shot (lead)	13
Shovels	9
Sickles	10
Silk and silk yarn	3
Silk fabrics	7
Silver leaf	14
,, wares	14
Skins	17
Slates	38
Sleepers (iron)	9
Slippers	17
Snuff	101
,, boxes	13
Soap	98
Soda and salts thereof	53
Solders	12, 13
Spanners	9
Spirits	72
Spoons	10, 12, 13, 15
Springs	9
Spurs	9
Staircases (iron)	9
Staples	9
Starch	99, 104
Stationery	19
Steel	9
,, pens	19
,, wire	9
Stirrups	9, 12
Stockings	5, 6
Stones	32-38
Stoves	9
Straps	17
Straw plaits for hats	100
Sugar	73, 104
Sulphates	47
Sulphur	54
Swords	10, 79
Table-cloths	5, 6
,, covers	5, 6, 8
Tacks	9
Tanks (iron)	9
Tanning materials	22
Tape measures	9
Tapes	6
Taps	12, 13
Tea	74
Telephones	87
Thimbles	9
Thread	1, 2, 3, 4
Tiles	15
Tin	13
,, openers	9
Tinplate	9
Tissues (jute)	6
,, (linen)	6
Tobacco	101, 104
Towels	5, 6
Toys	18, 102
Traps	9
Trays	12
Trimmings	5, 6, 7, 8
Trunks	17
Tubes	9, 12
,, (glass)	16
Turnstiles	9
Types	9, 13
Umbrella sticks	103
Umbrella and sunshade covers	5, 103
Umbrellas and parasols	103
Valves	9, 12
Vaporisers	16
Varnishes	20
Vaseline	25
Vegetables (preserved)	69
Veils	5, 7
Vermouth	72
Vinegar	75
Wadding (cotton)	5
Wallpaper	19
Washers	9
Watch chains	9, 14
,, glasses	84
,, keys	9
Watches	84
Water closets	9, 15
,, levels	9
Waterproof cloth	7
Wax	31
Weights	9, 12
Wheat	76
Wheelbarrows	9
Whetstones	37
Whisky	72
Whistles	13
Wheels	9
Winches	9
Window curtains and blinds	5, 6, 7, 8, 9
Wire	9, 12
,, cables	12
,, cutters	7
Wood pulp	19
Wool fabrics	3
,, (for embroidery)	4
Woollen fabrics	8
,, and worsted yarns	4
Wools	4, 5, 104
Worsted manufactures	8
Woven manufactures	5, 6, 7, 8
Yarns	1, 2, 3, 4
Zinc	13

MONEY, WEIGHTS AND MEASURES.—The monetary unit is the *peso* (gold) = 100 *centavos* = about 4s.; the *peso* (paper) = 100 *centavos* = about 1s. 9d.—For weights & measures the metrical system has been adopted.

The Tariff specifies that certain goods shall be dutiable on gross weight, and these are indicated in the lists by the letter *g*.

Articles.	Rates of Duty. Pesos. cts.
YARNS AND THREAD.	
1.—COTTON.	
Cotton yarn:	
Unbleached, for weaving ..... kilog.	0 02
Coloured, for weaving ..... ,,	0 02·50
Thread of cotton:	
On reels (subject to stating the number of metres on each reel) ..... 1,000 metres	0 02·70
On reels of more than 70 grammes, in balls or in skeins ..... kilog.	0 27
In packets, specially for weaving stockings ..... ,,	0 13·50
2.—LINEN, HEMP AND JUTE.	
Linen yarn, for weaving ..... ,,	0 02·25
Jute yarn, for weaving ..... ,,	0 00·50
Hemp yarn, for weaving ..... ,,	0 02·70
Jute or hemp, spun, for making braids ..... ,,	0 00·96
Hemp thread (*hilaza*) ..... ,, *g*	0 08·10
Linen thread, for shoemakers and saddlers, in balls or on reels (with deduction of the weight of the reels) .... kilog.	0 27
3.—SILK.	
Silk for the loom, combed (*desflocada*), in skeins, net weight ..... kilog.	1 35
Silk yarn for weaving ..... ,,	1 35
Note.—This heading applies to silk yarn imported in large skeins (*madejones*) or on bobbins which are adaptable to the weaving loom.	
Silk:	
In skeins, for sewing or embroidery ..... kilog.	2 97
Otherwise put up for the same purposes (the number of metres on each reel has to be indicated) .... 1,000 metres	0 07·56
For buttonholes ("Milanese") ..... ,,	0 05·40
4.—WOOLLEN AND WORSTED.	
Woollen and worsted yarns for weaving ..... kilog.	0 04
Woollen and worsted yarns for weaving, mixed with other fibres, except silk ..... kilog.	0 02·50
Wools:	
For embroidery ..... ,,	0 37·80
Ditto, mixed with silk ..... ,,	0 75·60
WOVEN MANUFACTURES.	
5.—COTTON.	
Sacks of cotton canvas ..... kilog.	0 21
Caminos of cotton mixed or not with agave, with or without woollen fringe ..... kilog.	0 16·20
Table covers, with or without metal threads:	
Plain ..... ,,	0 24·30
Of plush or velvet character ..... ,,	0 37·80
Of cotton mixed with wool (less than 40 per cent. of wool) ..... kilog.	0 49·50
Quilts of cotton ..... ,,	0 24·30
Window curtains and blinds:	
Of cotton imitation crochet, and coarse tulle with common applications of cotton stuff ..... kilog.	0 54
Of cotton with lace, and also those made of lace or transparent material not included above ..... kilog.	0 81
Of cotton or mixtures, with or without metal threads:	
Plain ..... ,,	0 32·40
Of a plush or velvet character ..... ,,	0 40·50
Of cotton mixed with wool (less than 40 per cent. of wool) ..... kilog.	0 40·50

Articles.		Rates of Duty. Pesos.	cts.
Of cotton mixed with silk (less than 40 per cent. of silk), with linen or cotton lace	kilog.	2	16
Bands for girths (*fajas*):			
Of cotton, including those imported in the piece	,,	0	27
Of cotton with admixture of agave or jute (for saddlery or furniture), including those imported in the piece	kilog.	0	14·85
Blankets:			
Of cotton	,,	0	21·60
Of waste cotton (*borra de algodòn*)	,,	0	08·10
Of cotton mixed with wool (less than 40 per cent. of wool)	kilog.	0	32·40
Of floss silk with cotton weft	,,	0	40·50
Table-cloths and napkins:			
Of cotton, plain or hemmed	,,	0	27
,, made with drawn or open work	,,	0	37·80
,, embroidered	,,	0	54
Handkerchiefs of cotton.			
Embroidered or with lace	,,	1	08
Hemmed up to 60 centimetres	,,	0	62·10
Unhemmed, up to 60 centimetres	,,	0	54
Unhemmed, more than 60 centimetres	,,	0	27
Hemmed, more than 60 centimetres	,,	0	40·50
Of cotton, with a fringe (including mufflers (*rebozos*), small mufflers, shawls, mantles, or ponchos with or without fringe or band of wool)	kilog.	0	40·50
Shawls, mufflers, mantles, or ponchos of cotton mixed with wool (less than 40 per cent of wool)	kilog.	0	45·90
Repasadores of cotton	,,	0	16·20
Cotton tissues:			
Swanskin	,,	0	10·80
Unbleached, called cloth (*lienzo*)	,,	0	11
Unbleached, with coloured stripes	,,	0	16·20
Unbleached, called bombazine, and sorts not specified	,,	0	18·90
White canvas or duck	,,	0	14·85
The same, coloured	,,	0	16·20
For lining, known as "*capricho*" and crinoline, including ordinary cambric, gummed, for lining clothes	kilog.	0	16·20
Velveteen, plush or velvet	,,	0	37·80
Corduroy	,,	0	27
Figured bombazine, white or coloured	,,	0	27
Plushy, for towels or sheets, combined or not with linen	kilog.	0	40·50
Embroidered, pleated, checkered, hemmed, open-worked, or in any other form, special for shirt-fronts	kilog.	0	81
Embroidered, checkered, pleated (*crêpe*), and open-worked, up to 200 grammes the square metre (including in this paragraph spotted and other similar cotton fabrics embroidered on the Jacquard system)	kilog.	0	40·50
With lace or open-work and those embroidered in relief or *à ojal* (in the style of embroidered bands) not included elsewhere	kilog.	0	81
Knitted, whether mixed with wool or not	,,	0	62·90
White, sorts not specified, up to 80 grammes, inclusive, the square metre	kilog.	0	37·80
White, plain or twilled, more than 80 grammes the square metre	kilog.	0	21·60
White, figured with stripes or other designs by the loom, more than 80 grammes the square metre	kilog.	0	24·30
*Painted, or † coloured, sorts not specified, up to 80 grammes, inclusive, the square metre	kilog.	0	40·50
*Painted, more than 80 grammes the square metre	,,	0	24·30
†Coloured, more than 80 grammes and up to 130 grammes, inclusive, the square metre	kilog.	0	24·30
†Coloured, more than 130 grammes the square metre	,,	0	21·60
Tissues of cotton mixed with wool (less than 40 per cent. of wool) called plush	kilog.	0	43·20
Tissues of cotton mixed with wool (less than 40 per cent. of wool), sorts not specified	kilog.	0	32·40
Rubbered, waterproof	,,	0	21·60
Mixed with rubber and wool, waterproof	,,	0	54
Tissues of cotton mixed with silk (less than 40 per cent. of silk)	kilog.	1	08
Towels, of cotton:			
Not plushy	,,	0	27
Plushy, or with admixture of linen	,,	0	54
Veils and caplins of cotton, for the head	,,	0	54
Made-up articles of hosiery tissue:			
Of cotton, combined (*saturado*) with wool or not; jackets, petticoats, mamelukes, and bathing drawers	kilog.	0	79·80
Of cotton: sorts not specified in the preceding heading	,,	1	02·90
Of cotton mixed with silk:			
Jackets and petticoats	,,	1	26
Other kinds	,,	1	68
Made-up articles of other kinds:			
Baptismal trousseaux of cotton:			
Common	each	0	84
Half fine and fine	*ad val.*	42	%
Dressing-gowns of cotton for ladies:			
Plain	dozen	8	40
Embroidered, or with insertions or embroidered applications	dozen	21	00
Shirts:			
Cotton, white or coloured, with plain starched fronts, ordinary, including night-shirts, for men	dozen	2	94
As above, with front, collar or cuffs of linen, pure or mixed with other fibres, except silk, including those with front, collar and cuffs of cot[illegible] [illegible]heckered, starched or not	dozen	5	88
The same, embroidered, pleated or with fro[illegible] [illegible] piqué or half linen	dozen	10	08
Of cotton mixed with silk	,,	11	76

Note.—Shirts for children, all kinds, (*i. e.*, those with collar less than 34 centimetres) pay half the duties for men's shirts in each of the above classes.

**Painted* tissues = tissues coloured by printing or stamping colours on the fabrics.

†Coloured tissues = tissues manufactured with coloured yarns and those dyed in the piece.

Articles.		Rates of Duty. Pesos.	cts.
Blouses (*camisetas*) crêpe:			
Cotton	kilog.	1	26
Cotton, mixed with silk	,,	1	68
Waistcoats of cotton	each	0	84
Coverlets, quilted:			
Of cotton tissue	kilog.	0	63
Of wool mixed with cotton	,,	1	05
Of silk or a mixture thereof on one side and cotton on the other	kilog.	1	68
Made-up articles of cotton tissue:			
Of waterproof cotton cloth	,,	0	42
Of cotton, all kinds, plain and raised (*con filetes*), except men's shirts, (including the weight of the box)	kilog.	0	75·60
Ditto, embroidered or with insertions or embroidered applications	kilog.	1	47
Cravats, of cotton	,,	0	84
Collars:			
Of cotton, for men or children, in whatever condition they are imported	dozen	1	29·20
Of cotton tissue on one or both sides, with the interior of paper, pulp, or cardboard	dozen	0	04·65
Of cotton lace	kilog.	1	89
Stockings:			
Of cotton and of cotton combined (*saturado*), with wool	kilog.	0	96·60
Of cotton mixed with silk	,,	1	47
Of unbleached cotton, long, for country wear, very common	kilog.	0	33·60
Trousers of cotton cloth, or cotton mixed with other fibres	dozen	6	30
Shirt fronts of cotton on one or both sides with the inside of paper, pulp, or cardboard	dozen	0	06·75
Cuffs:			
Of cotton, for men or children, in whatever condition they are imported	doz. prs.	2	07
Of cotton tissue on one or both sides with the inside of paper, pulp, or cardboard	doz. prs.	0	04·86
Sheets and pillow-slips of cotton, with open-worked border or hem	kilog.	0	75·60
Embroidered sheets and pillow-slips	,,	1	10·30
Sackcoats and "dustcoats" of cotton	each	0	63
The same, long, called "dustcoats"	,,	1	26
Bath wrappers of cotton, plushy or not	kilog.	1	26
Men's suits of cotton (sackcoat style)	suit	1	68
Note.—Children's suits, all kinds, are assessed 50 per cent. less than those for men, in the respective classes.			
Ready-made garments:			
Of cotton, for baptisms:			
Plain or with cotton lace	each	0	42
Embroidered or with insertions or embroidered applications	each	1	05
Capes for children, of piqué or other cotton stuffs, plain or embroidered	each	0	33·60
Trimmed or not, for ladies	,,	5	04
Wadding of cotton, for lining;			
Not on stuff, including weight of the wrapper	kilog.	0	13·50
On pure or mixed silk stuff	,,	0	94·50
Ribbons:			
Of cotton, white or coloured	,,	0	27
Of cotton velveteen	,,	0	81
Of cotton, with inscriptions	,,	0	40·50
Of cotton with silk list	,,	0	54
Belts, with or without elastic, of cotton	dozen	0	40·50
Cords:			
Of cotton for corsets, garments, or hats	kilog.	0	27
Of cotton, with agave pith, for pictures or curtains	,,	0	13·50
Cotton braid covered with silk, for night garments, hats, and the like	kilog.	0	81
Lace, and squares for cushions:			
Coarse cotton netting	,,	0	13·20
Of cotton, and imitation Valenciennes, Brittany, guipure, or crochet, including those combined with metal threads or with purl	kilog.	1	08
Hand-made cotton lace	,,	2	70
Covers for umbrellas or sunshades, of cotton	,,	0	33·60
Galloons, of cotton figured with silk, for brace or dress waists	kilog.	1	08
Gloves:			
Of cotton	,,	1	68
Of cotton, lined and plushy	,,	1	26
Of cotton mixed with silk	,,	2	52
Garters, elastic, of cotton	doz. prs.	0	13·50
Masks of cotton tissue	kilog.	0	81
Trimmings (for furniture, curtains and carriages) of cotton, or cotton mixed with wool, including those combined with metal threads	kilog.	0	81
Trimmings (for garments, mantles, and the like, *i.e.*, ornaments, applications, fringes, frogs, galloons, and set-offs):			
Of cotton, with or without metal threads	kilog.	0	67·50
,, with purl, and with or without metal threads	kilog.	0	54
Braces of cotton:			
With or without elastic	dozen	0	54
,, figured with silk	,,	1	35
Note.—Braces for children pay half the above rates.			
Cloth, of cotton, rubbered, for hats	kilog.	0	27
Bands, insertions, trimmings or squares, of cotton, embroidered, mixed with silk or not	kilog.	1	08
Braid or elastic cord, of cotton	,,	0	81
Cotton braid for skirt borders, including that for boot edgings	kilog.	0	27
Cotton braid or ribbon for ornamentation, called *pata de gallo*, and the like	kilog.	0	40·50
Ditto, figured with silk	,,	1	08
Flounces or ruffles, all kinds:			
Of cotton	,,	0	81
Of cotton mixed with silk	,,	1	08
Horse cloths:			
Of cotton, with or without surcingle	,,	0	21
Of cotton, with flock wool, with or without surcingle.	,,	0	29·40

WOVEN MANUFACTURES.—continued.

Articles.		Rates of Duty. Pesos.	cts.
6.—LINEN, HEMPEN, AND JUTE.			
Tissues of linen, pure or mixed :			
Canvas *(lona ó loneta)* :			
White	kilog.	0	13·50
Coloured	,,	0	16·20
"*Brines*," called Russian, for linings, and osnaburgs *(crehuelas)* and those for cloths, or "*repasadores*"	kilog.	0	18·90
"*Brines*," unbleached, with or without coloured stripes, for clothing or for furniture covers	kilog.	0	27
"*Brines*," white, dyed or printed, for clothing	,,	0	40·50
White, for shirt lining *(entretela de camisas)*	,,	0	32·40
Damasked	,,	0	40·50
Ticking *(coti)*	,,	0	27
With lace, or with open work or embroidery, in general	,,	0	94·50
Not mentioned above :			
Up to 150 grammes, inclusive, per square metre	,,	0	81
More than 150 grammes per square metre	,,	0	54
Mixed with silk (less than 40 per cent. of silk)	,,	1	21·50
Tissues of jute or agave :			
Sackcloth *(arpillera)*		Free	
Unbleached, for lining	kilog.	0	08·10
Not specially mentioned, with or without cotton or metallic threads	kilog.	0	21·60
Mixed with linen or hemp, and hemp tissue called canvas, impermeable or not	kilog.	0	10·80
Special, for horse coverings, containing flock wool, or not, not elsewhere mentioned	kilog.	0	12·15
Plush, mixed or not with cotton in any proportion	,,	0	32·40
Horse-cloths :			
Of jute, with or without surcingles	,,	0	21
Of jute with flock wool, with or without surcingles	,,	0	29·40
Bags of sackcloth *(de arpillera)*		Free	
Canvas hose	kilog.	0	21·60
Table-covers of jute, mixed or not with cotton, and with or without metallic threads :			
Plain	kilog.	0	24·30
Plushy	,,	0	37·80
Table-covers of linen, pure or mixed	,,	0	40·50
Curtains, window blinds or shades :			
Of linen, pure or mixed, with lace, and those of lace and diaphanous tissue	kilog.	0	81
Of jute, mixed or not with cotton, winh or without metallic threads :			
Plain	kilog.	0	32·40
Plushy	,,	0	40·50
Bands for girths *(fajas)* :			
Of linen, pure or mixed, even if imported in the piece	,,	0	27
Of jute, for saddlery or furniture, even if imported in the piece	kilog.	0	09·45
Tablecloths *(manteles)* and napkins of linen, pure or mixed :			
Plain	kilog.	0	48·60
Hemmed, or with drawn or open work	,,	0	67·50
Embroidered, and those with lace	,,	1	08
Handkerchiefs :			
Of linen, pure or mixed :			
Without hem	,,	1	08
With hem	,,	1	62
Of linen, embroiderd	,,	2	70
"*Repasadores*" of linen, pure or mixed, including barbers' napkins	kilog.	0	21·60
Towels of linen, pure or mixed :			
Embroidered	,,	1	89
Other	,,	0	94·50
Made-up articles of knitted tissue *(tejido de punto)* :			
Of linen, pure or mixed, and imitation linen	,,	2	39·40
Of linen, pure or mixed and imitation linen, combined with silk	kilog.	3	26
Made-up articles of other kinds :			
Shirts :			
Of linen, pure or mixed, in general	dozen	10	08
Of linen mixed with silk	,,	11	76
Children's shirts	Dutiable at half the rates leviable on men's shirts		
Blouses *(camisetas)* of crêpe :			
Of linen and imitations thereof	kilog.	2	10
Of linen and imitations thereof, with silk	,,	3	36
Waistcoats of linen, pure or mixed	each	0	84
Made-up articles of linen tissue, for men, women and children :			
Plain or raised *(con filetes)*, except men's shirts	kilog.	1	59·60
Embroidered, or with insertions or embroidered applications	kilog.	2	10
Cravats of linen	,,	0	84
Corsets of linen :			
With ribs of horn, whalebone or metal, medium or fine quality	dozen	8	40
Ditto, of common quality	,,	3	36
With or without ribs of wood, rush, and up to four ribs of metal	dozen	2	10
Collars :			
Of linen or mixed linen	,,	1	29·20
Of linen lace	kilog.	5	04
Of linen lace mixed with silk	,,	5	88
Stockings :			
Linen and those so-called	,,	2	18·40
Linen mixed with silk	,,	3	36
Unfinished	Dutiable as finished stockings, according to kind		
Trousers of linen tissue, pure or mixed	dozen	6	30
Shirt-fronts of linen, on one or both sides, with interior of paper, paste or cardboard	dozen	0	06·75
Cuffs of linen, pure or mixed, for men and children, in whatever condition imported	doz. prs.	2	07

Articles.		Rates of Duty. Pesos.	cts.
Sheets and pillow slips of linen, pure or mixed :			
With open-work border or hem	kilog.	1	26
Embroidered, in general	,,	1	89
Sack coats and dust coats of linen, pure or mixed :			
For men	each	0	63
For men, long, called dust coats *(guardapolvos)*	,,	1	26
For children	Pay half the duties on similar articles for men.		
Suits of clothes of linen, pure or mixed, sack-form	Suit	1	68
Suits of clothes for children	,,	0	84
Ready-made garments of linen, pure or mixed, trimmed or not :			
For children	each	0	63
For women, with or without "viso" (coloured slip worn under a transparent frock) of silk	each	12	60
Note.—Made-up linen articles, lined with silk or mixed silk	Pay a surtax of 20 % of the duty otherwise leviable.		
Buttons covered with linen	kilog.	0	81
Tapes *(cintas)* of linen, pure or mixed, white or coloured	,,	0	32·40
Belts of linen :			
Medium quality	dozen	0	54
Fine quality	,,	0	81
Cord of linen, for corsets, garments or hats	kilog.	0	27
Linen lace :			
Common quality	,,	2	70
Fine quality	,,	6	30
Gloves :			
Of linen or imitations thereof, in general	,,	1	68
Ditto, lined or plushy	,,	1	26
Of linen mixed with silk	,,	2	52
Trimmings (for furniture, carriages and curtains), of jute, even with metallic threads	kilog.	0	81
Cloth *(tela)* of linen, sized (gummed) for hats	,,	0	27
Emery cloth	,,	0	20
Bands *(tiras)*, insertions, ornaments or squares of linen, pure or mixed, embroidered	kilog.	2	16
Canvas, waxed (oiled) or not, for covering carts or corn stacks, or for other similar uses	kilog.	0	21·60
7.—SILK.			
Silk fabrics :			
Fabrics made of gummed silk	kilog.	3	24
Pure or with up to 15 per cent. of other textile	,,	4	05
Transparent or veiling, when the pattern or spot is of another textile or of paste	kilog.	2	70
Transparent or veiling, ornamented with glass or metal	kilog.	1	35
Unbleached	,,	1	35
Mixed (from 40 per cent. to 85 per cent. of silk)	,,	2	16
Combined with rubber known as waterproof	,,	1	35
Window curtains and blinds :			
Of silk, or mixed silk, or of cotton containing less than 40 per cent. of silk, with linen or cotton lace	kilog.	2	16
Of silk	,,	4	05
Bands *(fajas)* :			
Of mixed silk (40 per cent. to 85 per cent. of silk)	,,	2	16
Of silk	,,	4	05
Blankets of flock silk with cotton weft	,,	0	40·50
Handkerchiefs, kerchiefs, etc. :			
Of silk, pure, or with 15 per cent. of other textile	,,	4	05
Ditto, embroidered	,,	5	94
Of silk mixed with up to 70 per cent. of other textile	,,	2	16
Of silk with up to 30 per cent., exclusive, of silk	,,	1	62
Veils, mantle-veils, etc. :			
Of silk or mixed silk, plain or spotted, embroidered	,,	4	05
Of silk, for brides	*ad val.*	27 %	
Ready-made articles of knitted material, of silk or mixed silk	kilog.	8	40
Made-up articles of other kinds :			
Dressing gowns of silk or mixture of other fibres, including velvet	each	12	60
Quilted covers :			
Of silk cloth, or of silk mixed with other fibres	kilog.	2	52
Of silk or mixture thereof on one side and cotton on the other	kilog.	1	68
Ready-made cloth goods :			
Of waterproof cloth containing silk	,,	1	68
Of silk or mixture of silk with other fibres, all kinds, such as shirts, night-gowns, blouses, petticoats, shawls *(mantillas de chapa)*, real or imitation, and similar articles	kilog.	8	40
Of unbleached silk, of all kinds	,,	5	04
Neckties :			
Of mixed silk, with or without lining	,,	4	20
Of silk, with or without lining	,,	6	72
Corsets of all kinds, of silk or mixture thereof	dozen	21	00
Curtains of silk or mixture thereof, when having a lining of jute or milled flannel	kilog.	3	78
Collars of silk lace	,,	7	56
Stockings of silk or mixture thereof	,,	8	40
Ladies' cloaks, capes, talmas, pelerines, boleros, zouaves, and similar articles :			
Of silk or mixture thereof, with applications, of all kinds	each	4	20
Of velvet and plush made of silk or mixture thereof (including weight of boxes)	each	10	50
Ready-made garments :			
Of silk or mixture of silk with other fibres, for baptisms	each	6	30
Of silk or mixture thereof, trimmed or not, for children	each	3	36
Of silk or mixture thereof, trimmed or not, for ladies	,,	33	60
Of velvet or plush, trimmed or not, for ladies	,,	42	00
Handbags of silk or mixture thereof	dozen	2	70

Articles.		Rates of Duty. Pesos.	cts.
Ribbons:			
Silk, all kinds	kilog. net	4	59
Of silk mixed with other fibres	,,	3	51
With weft or warp of other fibres, including those with marking of mixed silk and those mixed with silk plush	kilog. net	1	89
Belts of silk or mixed silk:			
Up to medium quality	dozen	1	08
Fine quality	,,	1	62
Cord:			
Of silk, including watch cords	kilog.	6	30
Of mixed silk	,,	3	36
Laces or squares for cushions:			
Of silk, or mixed silk with bugles	,,	2	52
Of silk with mixture of other fibres	,,	5	04
Of silk	,,	7	56
Linings or covers of silk with or without admixture, for umbrellas or sunshades	kilog.	4	20
Galloons of silk or mixed silk	,,	1	35
Gloves of silk or mixed silk	,,	6	72
Garters of silk or mixed silk:			
Up to medium quality	doz. prs.	0	54
Fine quality, including those packed one pair in a box	doz. prs.	1	08
Masks of silk	kilog.	1	35
Boot elastics (with silk)	,,	0	81
Passementerie (for furniture, curtains and carriages):			
Of silk or mixture thereof, with or without metal threads	kilog.	2	52
The same, with spangles	,,	2	94
Trimmings (for garments, veils and the like, by which are to be understood ornaments, applications, fringes, twisted cords, galloons and trimmings):			
Of silk or mixed silk, with or without metal threads	kilog.	2	94
Containing gauze, tulle, or other transparent material	kilog.	5	88
Ditto, with bugles, and with or without metal threads	,,	1	68
Braces (*suspensores*) of silk or mixed silk	dozen	2	70
Strips, insertion work, trimmings or squares of silk	kilog.	4	86
Braid:			
Of silk	,,	4	05
Of mixed silk (40 per cent. to 85 per cent. of silk)	,,	2	16
Braid or elastic cord, mixed with silk (less than 40 per cent. of silk), including that with silk or mixed silk markings	kilog.	1	35
Pleatings of silk or mixture thereof	,,	1	89

8.—Woollen and Worsted.

Notes.—(1) Woollen tissues containing not more than 15% of other fibres (excluding silk) are regarded as tissues of wool; tissues containing from 40% up to 85% of wool mixed with other fibres (excluding silk) as tissues of mixed wool; and tissues containing less than 40% of wool mixed with other fibres (excluding silk) as tissues containing wool (*tejido con lana*).

(2) Unless otherwise specially provided, hair will be dutiable as wool.

Articles.		Rates of Duty. Pesos.	cts.
Carpets:			
Cut pile, wool or mixtures thereof, of all kinds	kilog.	0	54
Curled pile, of wool or mixed wool	,,	0	24·30
Of shag wool, or mixed wool	,,	0	16·20
Table-covers:			
Of mixed wool	,,	0	64
Of wool	,,	0	80
Coverlets of crochet-work or imitation	,,	0	54
Window curtains and blinds:			
Of mixed wool	,,	0	64
Of wool	,,	0	80
Bands (*fajas*) of wool or mixtures thereof, in whatever proportion, including bands imported in pieces	kilog.	0	64
Felts of wool or mixture thereof, in the piece, except those specially for hats	kilog.	0	22·40
Blankets:			
Of wool:			
Hemmed or bound	,,	0	92·50
Without hem or binding	,,	0	76·80
Of mixed wool:			
Hemmed or bound	,,	0	55·50
Without hem or binding	,,	0	44·80
Of flock wool or goats' hair	,,	0	16
Cloths, and small table-covers of crochet work	,,	0	43·20
Kerchiefs, etc.:			
Scarves or mufflers of woollen merino, etc., cashmere or grenadine	kilog.	1	21·60
Scarves, mufflers, shawls and "ponchos" of wool not included above	kilog.	0	96
Scarves or mufflers of mixed woollen merino, cashmere and grenadine	kilog.	0	86·40
Scarves or mufflers of mixed wool not specially mentioned	kilog.	0	70·40
Shawls and "ponchos" of mixed wool:			
Weighing less than 1,700 grammes	,,	0	64
Weighing more than 1,700 grammes	,,	0	57·60
Scarves, mufflers, shawls and "ponchos," of wool mixed with silk (containing less than 40 per cent. of silk)	kilog.	1	60
Fabrics of wool:			
For billiard tables	,,	1	02·40
Or mixed wool:			
Knitted, in the piece or cut, not made up	,,	0	92·50
Bunting for flags and also baize	,,	0	48
Special fabrics for horse cloths	,,	0	38·40
Not mentioned elsewhere:			
Up to 200 grammes, inclusive, per square metre	,,	0	96
From 201 to 400 grammes	,,	0	89·60
Of more than 400 grammes per square metre	,,	0	80
Mixed, nateen, "president cloth," "pilot cloth" or melton, ordinary, with up to 70 per cent. of wool	kilog.	0	38·10
Or mixed wool, common:			
Containing hair, for shawls, provided the hair predominates	kilog.	0	25·60
Special, for troops	,,	0	41·60
Mixed, not specified:			
Up to 200 grammes per square metre	,,	0	57·60
From 201 to 400 grammes	,,	0	57·40
Over 400 grammes per square metre	,,	0	48
Containing silk or cotton and silk	,,	1	28
Mixed with rubber, so-called waterproof	,,	0	81
Mixed with rubber and cotton, so-called waterproof	,,	0	54
Plush, of wool or mixture thereof:			
Curled, of all kinds	,,	0	21·60
Cut, of all kinds	,,	0	40·50
Made-up articles of knitted tissue of wool or mixed wool:			
Petticoats, jackets, or mamelukes	,,	1	19·70
Not specified above	,,	1	40·70
Containing silk, *viz.*, jackets and petticoats	,,	1	68
Containing silk, not specified above	,,	2	10
Made-up articles of other kinds*:			
Dressing gowns for ladies, of wool or wool mixed with other fibres	dozen.	29	40
Dressing gowns for men and women (*robes de chambre*), of wool or mixed wool	each	4	20
Shirts:			
Of wool mixed with silk	dozen	11	76
Children's shirts of all kinds	Half the duties on men's shirts according to kind.		
Undershirts (*camisetas de crêpe*):			
Of wool or mixed wool	kilog.	1	68
Of wool mixed with silk	,,	2	10
Cloaks of woollen or mixed woollen cloth, for men	each	4	20
Waistcoats of wool or mixture thereof with other fibres	,,	1	26
Coverlets, quilted, of wool or wool mixed with cotton	kilog.	1	05
Ready-made cloth goods for men, women and children:			
Of woollen waterproof cloth	,,	0	84
Of flannel or cloth of wool or mixture thereof with other fibres except silk	kilog.	2	10
Neckties of wool or mixtures thereof with other fibres	,,	1	68
Frock coats and jackets of cloth of wool, mixed or not with other fibres, for men	each	6	30
Mantles of double cloth for travelling:			
Of wool	kilog.	1	68
Of mixed wool, and those containing animal hair	,,	0	84
Hosiery:			
Of wool, rough, for country wear, common quality	,,	0	37·80
Of wool or mixture thereof, except with silk	,,	1	47
Of wool mixed with silk	,,	2	10
Overcoats:			
Of woollen cloth or a mixture of wool and other fibres, all kinds	each	6	30
Ditto, for children	,,	3	36
Trousers of woollen cloth or mixture of wool and other fibres	dozen	20	16
Pellones of wool or mixture of wool or other fibres	,,	10	08
Leggings of wool or mixture thereof	kilog.	2	52
Sack coats and "dust coats" of wool or mixtures thereof for men	each	1	68
Ladies' cloaks of wool or mixture thereof, all kinds (except those containing silk), *viz*; capes, talmas, pelerines, boleros, zouaves, and similar articles	each	2	10
Men's suits, of woollen or mixed woollen cloth:			
Jacket or frock-coat style	suit	7	56
Sack-coat style	,,	6	30
For bathing, of wool or mixture thereof	kilog.	0	84
Children's suits (except suits for bathing)	Dutiable at half the rates applicable to men's suits according to class		
Ready-made garments of wool or mixed wool:			
For baptisms	each	3	36
For children, trimmed or not	,,	1	68
For women, trimmed or not	,,	16	80
Gaiters of merino, plain or embroidered	dozen	1	26
Belts of wool:			
Up to medium quality	,,	0	54
Fine quality	,,	0	81
Lace or squares for cushions; of wool or mixed wool, and imitation crochet work, including those imported with metal threads or with bugles	kilog.	1	08
Gloves:			
Of wool or wool with admixture of other fibres except silk	kilog.	1	68
Of wool mixed with silk	,,	2	10
Passementerie (for furniture, curtains and carriages), of wool or mixed wool, including that with metal threads	kilog.	0	81
Trimmings (for garments, mantles and the like, *i.e.*, ornaments, applications, fringes, frogs, galloons, and set-offs), of wool or mixed wool:			
With or without metal threads	kilog.	0	67·50
With purl, and with or without metal threads	,,	0	54
Bands, insertions, trimmings, or squares of wool embroidered in silk	kilog.	2	16
Braid of wool or wool mixed with cotton, for edging, including that with a marking of cotton, wool, or wool and cotton, and that waxed	kilog.	0	40·50
Horse cloths of wool or mixed wool with or without surcingle	kilog.	0	84

*Made-up articles lined with silk or mixed silk are subject to a surcharge of 20 per cent.

Articles.		Rates of Duty. Pesos.	cts.
METALS, UNWROUGHT AND WROUGHT.			
9.—IRON AND STEEL.			
Iron and steel, old		Free.	
Steel in bars, sheets or plates	kilog.	0	02·20
Iron:			
Ingots, for casting	,,	0	00·09
In bars, round or square, or in small plates, not worked	,,	0	00·15
In sheets, hoops, L, I, U, Z iron rods, and iron in other forms, not worked, including striped sheets	kilog.	0	00·20
Iron tie-beams (*macizos*)	,,	0	01·08
In bars, rolled, engraved or carved	,,	0	01·35
Wrought into columns, joists, window lights, frames, looms and bridges	kilog.	0	02·16
Wrought, not specified elsewhere	,,	0	02·70
Galvanized, in sheets or shapes for roofing	,,	0	01·89
Galvanized iron sheets (*cinc en planchas*, literally, sheet zinc) for the use of agriculturists as barriers against the locust (under certain conditions)		Free.	
Coated with lead, in sheets or hoops	kilog.	0	01·62
†Wrought, tinned inside, painted outside,—articles such as saucepans, "*pavos*" and kettles with their lids	kilog.	0	08.10
†Ditto: frying-pans, including those polished or turned	kilog.	0	04·32
Cast or pig, in articles for domestic purposes, excepting braziers and kettles on three legs	kilog.	0	05·40
Ditto, coated with porcelain (enamelled)	,,	0	06·75
Cast, in the form of bottoms for boilers	,,	0	01·89
Wrought, in the form of tramway wheels	,,	0	01·62
In pieces, unfinished, for making brakes	,,	0	04·05
Tinplate:			
Unworked, cut or not	,,	0	00·40
Ditto, painted	,,	0	03·24
Manufactured in any form, including that painted or varnished, in articles not specially mentioned	kilog.	0	09·45
Manufactured into articles for domestic use, including that painted or varnished	kilog.	0	08·10
Ditto, enamelled	,,	0	08·64
Ditto, decorated	,,	0	13·50
Nickelled	Dutiable at the above rates with a surtax of 25 per cent.		
Irons for carpenters' benches	kilog.	0	06·75
Irons and fittings for all classes of carpenters' planes	,,	0	16·20
Watch-keys, common	gross	0	54
Tin-openers of iron or steel:			
Scissor-shaped	kilog.	0	32·40
Of other classes or shapes	dozen	0	18·90
Needles:			
For sewing bales, bags, sails or mattresses	kilog.	0	21·60
For looms	,,	1	08
Wire of steel or iron, ungalvanized and unpolished:			
Up to No. 14 inclusive	,,	0	00·20
From number 15 upwards, including wire cut for binding machines (weight of boxes or wood being included)	kilog.	0	02·16
Wire of iron or steel, galvanized:			
Up to number 14 inclusive	,,	0	00·25
From number 15 to 21	,,	0	02·70
Above number 21	,,	0	03·78
Iron or steel wire, barbed, for fencing	,,	0	00·30
Ditto, twisted, for fencing	,,	0	00·35
Wire of polished steel:			
Of 1½ millimetres upwards	,,	0	10·80
Of less than 1½ millimetres	Dutiable as wires for musical instruments (*see below*).		
Wire of iron or steel, bronzed or coppered, of any gauge	kilog.	0	02·16
Ditto, made into springs for furniture	,,	0	02·43
Wire of iron or steel, coated with tin or nickel, of any gauge, including wire specially for sewing books and cardboard boxes	kilog.	0	03·78
Steel wires (*cuerdas*) for musical instruments	,,	0	40·50
Bolts of iron:			
Without spring	,,	0	05·40
With spring	,,	0	10·80
Pegs of iron for hanging clothes	hundred	0	13·50
Pliers of iron or steel, including those shaped like tongs, and those for cutting wire	kilog.	0	27
Polishers, all kinds, for leather dressers	dozen	0	32·40
Mortars of iron	kilog.	0	04·59
Anchors and kedges of iron	,,	0	02·16
Fish-hooks, all kinds	,,	0	18·90
Ploughs:			
Common, or unpolished iron (including an extra ploughshare)	each	0	15
Of steel or polished iron, with one ploughshare, with or without coulter (*cuchilla*), including an extra ploughshare	each	0	30
Of steel or polished iron, with or without coulter, of one or more ploughshares, mounted on wheels (including spare ploughshares)	each	1	50
Rings:			
Of iron, all kinds	kilog.	0	02·70
,, dipped, tinned, galvanized or nickelled	,,	0	05·40
Frames:			
Iron, for saws	,,	0	12·15
Iron, with or without brass rods, for tailoring	,,	0	13·50
For sewing machines, even if some part is missing	Pay half the duty on the machines according to class		
Hoes, of iron, or in combination with steel, without handles, all kinds	kilog.	0	04·05
Bell-clappers	kilog.	0	02·70
Buckets and tubs, of galvanized iron	,,	0	02·97
Baths (immersion not shower), cast iron, glazed, painted, or with porcelain coating, all kinds	each	9	45
Hand-drills, with handles and borers	kilog.	0	18·90
Screw and twist drills	,,	0	40·50
Eye augers	,,	0	13·50
Caulker's augers	dozen	0	40·50
Firmer chisels	kilog.	0	06.75
Beaters of wire	dozen	0	21·60
Boat-hooks and harpoons, without handles	kilog.	0	05·40
Anvils:			
For blacksmiths	,,	0	04·05
For silversmiths	,,	0	16·20
With hammer, for scythes	,,	0	05·40
Hinges, of iron:			
Cast and varnished, hook nails, and so-called French hinges	kilog.	0	03·24
With iron knobs	,,	0	04·05
With brass knobs or bronzed knobs	,,	0	06·75
Nickelled or polished, all kinds	,,	0	09·45
Hinges of iron or steel, with spring	,,	0	27
Braziers:			
Iron, with three legs	,,	0	01·35
Iron, with or without lid	dozen	1	08
Cast-iron, for ironing	kilog.	0	02·16
Shoemakers' drills and polishers, all kinds	,,	0	32·40
Clasps, steel, for machine belting	,,	0	18·90
Bushings, iron, all kinds	,,	0	01·62
Letter boxes of iron, painted, bronzed or nickelled	,,	0	08·10
Rope or cable (exceeding 22 millimetres in circumference) of iron or steel wire:			
Ungalvanized	kilog.	0	04·32
Galvanized	,,	0	05·94
Chains:			
Iron, all kinds, not galvanized, tinned or polished	,,	0	02·16
,, galvanized, tinned or polished	,,	0	04·05
Iron, for bits	,,	0	08·10
,, nickelled	,,	0	13·50
Of galvanised iron wire, coated with tin or not, for scales or window blinds	kilog.	0	06·75
Door chains, iron and bronzed or nickelled iron	,,	0	08·10
Boxes or coffers:			
Of iron or steel	,,	0	08·40
For printing fonnt	pair	0	40·50
Perforators, iron or steel, nickelled or not	kilog.	0	16·20
Heaters or cooking stoves:			
Wrought iron, for mineral oil or gas	,,	0	09·72
Cast iron, for spirit, kerosene or gas:			
Containing up to 10 per cent. of bronze	,,	0	05·40
Containing from 10 to 60 per cent. of bronze	,,	0	18·90
Steam radiators or heating apparatus	,,	0	02·16
Padlocks, of iron, varnished or galvanized or not, including those with lock bolts	kilog.	0	10·80
Candlesticks, iron, in combination with earthenware or porcelain, with or without brass	dozen	0	40·50
Tubes, pipes, angles and joints:			
Of cast iron:			
Up to 75 millimeters in interior diameter	kilog.	0	01·08
More than 75 millimetres in interior diameter	,,	0	00·81
Of soft or wrought iron	,,	0	02·16
Of galvanized iron	,,	0	02·70
Of iron plated with bronze, or bronzed	,,	0	05·40
Flexible, of iron or steel	,,	0	16·20
Small iron lamps (*capuchinas*) for gates	,,	0	08·10
Coal-boxes of iron:			
Common quality	each	0	20·25
Medium or fine	,,	0	81
Wheel-barrows, iron, with one wheel	,,	0	81
Anchor stocks, iron	kilog.	0	02·70
Locks:			
Common, entirely of iron, without latch, for doors	,,	0	05·40
The same, with latch, including those to be inserted or fixed on, with fronts of iron, brass, or nickelled, and without combination	kilog.	0	10·80
Of iron, for doors, to be inserted with combination, with fronts of iron, brass, or nickelled: those to be fixed on, with combination: those with latch of nickelled iron, with or without combination	kilog.	0	21·60
Of iron not with combination, but including those to be inlaid with brass sheets, for furniture	kilog.	0	08·10
Ditto, nickelled, also combination locks and locks with bells	kilog.	0	16·20
Sharpening steels	dozen	0	07·50
Bolts, iron	kilog.	0	04·05
Winches for grindstones, iron	,,	0	02·70
Chisels for masons, all kinds	,,	0	27
Steel belts, for machines for nailing boots	,,	0	10·80
Nails:			
Of galvanized iron	,,	0	03·51
Of cast or wrought iron	,,	0	02·16
Of iron, for shoeing	,,	0	05·40
Of iron with bronze heads, and iron nails, bronze plated	,,	0	08·10
Cookers:			
Of iron, for burning coal (*carbón*)	,,	0	04·05
For gas, mineral oil, and spirit	,,	0	04·59
Pillow blocks, iron, all kinds, with support of brass or white metal	kilog.	0	08·10
Pressure collars, iron or steel, for transmission axles	,,	0	06·75
Compasses, iron, for carpentering, including those having a peg, or brass head	kilog.	0	18·90
Iron cutters and drills	,,	0	05·40
Wire cutters, of more than 20 centimetres	,,	0	13·50
Iron keys (*cuñas*) for railways or steam tramways		Free	
Iron reservoirs for water-closets or urinals	kilog.	0	03·24
Iron casks, put together or not		Free	

†The importation of utensils, such as kettles and frying pans, tinned with a tinning mixture containing more than one per cent. of lead or other poisonous metals (zinc, antimony, arsenic, etc.), is prohibited.

Articles.		Rates of Duty. Pesos.	cts.
Snuffers, iron	kilog.	0	08·10
Screw drivers, all kinds	,,	0	16·20
Teeth, hammered iron, for harrows	,,	0	00·25
Extra discs or knives for pipe cutters	,,	0	40·50
Iron sleepers		Free	
Fish plates for railways or steam tramways		,,	
Axles:			
Patent or half patent, for carriages	each	2	16
For carts, light carriages or "sulky" carriages	kilog.	0	02·70
Of iron or steel, turned or polished	,,	0	02·16
Oilers or oil cans, iron	,,	0	09·45
Chisels, with or without handles, including those for turners	kilog.	0	13·50
Squares for carpenters	dozen	0	67·50
Squares (of iron) for smiths	,,	0	40·50
Links, iron, for chains	kilog.	0	05·40
Spurs:			
Of composition metal, or gilt, with or without lever	,,	0	54
Of iron, cast or wrought	,,	0	09·45
Of iron or steel:			
Polished or tinned	,,	0	16·20
Nickelled	,,	0	27
Scupper nails, of all kinds	,,	0	02·70
Stirrups:			
Of iron, common quality	,,	0	05·40
Of tinned iron, all kinds	,,	0	06·75
Of iron or steel, polished or nickelled	,,	0	21·60
Stoves or heaters:			
Iron, for burning coal *(carbón)*	,,	0	04·05
For gas, mineral oil or spirit	,,	0	12·15
Boilers for ships, imported by the shipowners		Free	
Squeezers or presses, for lemons or meat	kilog.	0	06·75
Door and window fastenings *(fallebas)*:			
Of iron, not painted or varnished	,,	0	01·89
Of iron, bronzed, varnished, or with nickel handle, common quality	kilog.	0	03·24
Of iron with bronze handle, nickelled	,,	0	05·40
Of iron with nickel fittings	,,	0	08·10
Of iron, with bronze lock, for bookcases	,,	0	13·50
Portable forges	,,	0	05·40
Bits:			
Country pattern, of iron, common quality, tinned or not	dozen	0	18·90
Of iron or steel, half polished, including those for mules, those tinned, and those of patterns not mentioned	,,	0	40·50
Arab or Brazilian pattern, of iron, tinned or not, and country pattern, polished	dozen	0	81
Ditto, ornamented with composition metal or plated bronze	dozen	1	35
Of polished or nickelled iron	,,	1	89
Special kind, fine quality, for carriages or riding	,,	8	10
Of composition or plated bronze	,,	3	24
Bellows, iron, for smiths	kilog.	0	05·94
Hooks of iron, all kinds, tinned or not, including those for beds, and those with *pitones* for doors	kilog.	0	04·05
Mast-hoops, of iron, galvanized or not	,,	0	05·40
Lifting jacks, of iron	,,	0	06·75
Staples:			
Of iron, for wires or pipes	,,	0	02·16
Coppered or bronzed	,,	0	04·05
Of steel, so called "safety staples" for boxes	,,	0	05·40
Punches *(grifas)* of iron, for shoemakers	,,	0	16·20
Shackles:			
Of iron, for anchors or chains	,,	0	01·70
Of iron, nickelled, for anchors or chains	,,	0	04·59
Rope thimbles of iron, galvanized or not	,,	0	04·32
Fire guards of iron:			
Common	,,	0	04·05
With bronze work	,,	0	13·50
Gonges, with or without handle	,,	0	29·70
Winches, hand	,,	0	04·05
Axes, hatchets and adzes, of all kinds, with or without handles	kilog.	0	09·45
Buckles for horses, and similar metal articles, including collars *(yuguillos)*:			
Of iron, for harness etc. (including those tinned or varnished	kilog.	0	12·60
Of iron, plated with nickel or bronze	,,	0	33·60
Of silvered iron	,,	0	63
Horse-shoes, common	,,	0	02·70
Iron stoves *(hornallas)*, for ranges	,,	0	02·70
Pitchforks of iron, of any kind, with or without handles	,,	0	05·40
Water-closets:			
Of iron, enamelled or not	,,	0	03·24
Ditto, with handle, and china or porcelain pan	,,	0	08·10
Sets of fire-irons of three pieces, iron or steel	set	0	32·40
Awls:			
Without handles, all kinds	kilog.	1	08
With handle, or bradawls	,,	0	13·50
Files, rasps etc. of all sizes	,,	0	10·80
Door-knockers, iron	,,	0	04·86
Spanners *(llaves)* of iron, fixed, all kinds	,,	0	08·10
Screw-spanners of iron, all sizes, classes and qualities, movable, including those for cutting and tightening pipes	kilog.	0	13·50
Keys, finished or not, for locks	,,	0	13·50
Clasps and handles:			
Of iron and twisted wire, nickelled or not, for mantles	,,	0	13·50
Of iron, common quality, varnished or not, for trunks or boxes	kilog.	0	03·24
Of iron, polished, burnished or tinned, as above, or for gates	kilog.	0	04·05
Of iron, nickelled, bronzed or gilt	,,	0	10·80
Bent hammers *(martillos combos)* or mauls, with or without handle	kilog.	0	05·40

Articles.		Rates of Duty. Pesos.	cts.
Tape measures, steel:			
Up to 2 metres	dozen	1	62
From 2 to 20 metres	,,	6	75
More than 20 metres	,,	10	80
Measures, steel, folding or not, up to 1 metre	,,	0	67 50
Water levels, mounted in iron	decimetre	0	04·05
Ditto, with bronze edges	,,	0	01·89
Numbers and letters, iron or steel, for marking metals	kilog.	0	10·80
Kettles of iron, tripod, including furnaces for field use	,,	0	01·62
Iron handles *(orejas)* for buckets	,,	0	04·05
Shovels:			
Without handle	,,	0	04·05
With handle	,,	0	04·86
Iron gates, common quality	,,	0	04·59
Bolts:			
Of wrought iron, with or without bronze knob, for doors, windows etc. and those with lock bolts	kilog.	0	04·59
Of iron, for fitting, including those of iron or bronze boxes, those for furniture, and those known as *tarjetas*	kilog.	0	08·10
Of cast iron, all kinds	,,	0	04·05
Iron clothes-racks, for walls, with or without heads of other materials	kilog.	0	04·05
Ditto, nickelled	,,	0	05·94
Iron poles for ships' masts	sq. met.	0	08·10
Iron and steel window blinds	kilog.	0	05·40
Iron weights	,,	0	02·70
Latches *(picaportes)*:			
Of iron, including those for furniture and glass cases	,,	0	10·80
Ditto, nickelled	,,	0	13·50
So-called thumb latches	,,	0	04·86
Latches of iron in combination with glass or porcelain, for furniture or glass cases	kilog.	0	16·20
Pickaxes or hatchets, iron or steel	,,	0	04·32
Pincers, iron, for shoemakers	,,	0	16·20
Nozzles, iron, in any shape	,,	0	05·40
Pivots, all kinds	,,	0	05·40
Irons:			
Common quality for ironing	,,	0	01·62
Hollow and American irons, for ironing	,,	0	04·05
Of nickelled iron, with nickelled bronze pump, for spirit or gas	kilog.	0	13·50
Iron plumbs	,,	0	05·40
Pulleys:			
Of cast iron, with turned rim	,,	0	03·78
Of wrought or rolled iron	,,	0	06·75
Wire nails	,,	0	02·62
Iron brads:			
For shoemakers, all kinds	,,	0	02·70
Ditto, bronzed	,,	0	08·10
Scrapers:			
For horses (curry combs)	,,	0	04·86
For ships, also tinsmiths' rasps	,,	0	04·05
Harrows	each	0	40
Rakes:			
Iron, with or without handle	kilog.	0	05·40
For horses, all kinds	each	1	00
Washers:			
Iron	kilog.	0	02·97
Galvanized	,,	0	04·05
Rivets:			
Iron	,,	0	02·43
Ditto, dipped etc	,,	0	03·51
Of bronzed or nickelled iron, for cardboard boxes	,,	0	06·75
Springs:			
Of iron, for doors	,,	0	06·75
Of iron, for windows or bolts	,,	0	04·05
For pruning scissors	dozen	0	09·45
Iron or steel rails:			
For railways or steam, horse, or electric tramways		Free	
Ditto, worn	kilog.	0	00·54
Pulley wheels of iron:			
Common, for wells	,,	0	02·16
Cylindrical	,,	0	04·05
For window-blinds and argand lamps	,,	0	04·05
Made of iron and bronze	,,	0	09·45
Wheels *(roletas)* for shoemakers	,,	0	27
Wheels or castors of iron	,,	0	02·16
Wheels or casters of iron, with fittings of brass, stone, or horn, or with bronze hubs or iron hubs plated in bronze, for furniture	kilog.	0	10·80
Nail claws *(sacaclavos)*, all kinds	,,	0	08·10
Wire nail claws *(sacapuntas)* of iron or steel	,,	0	05·40
Corkscrews, wire	dozen	0	08·10
Iron articles *(santiagos)* for curving rails	kilog.	0	02·16
Carpenters' clamps *(sargentos)*, of iron	,,	0	02·45
Hand saws	,,	0	13·50
Large saws, pit saws *(pico de loro)* or cross cut saws, with or without frame	kilog.	0	10·80
Circular saws, band saws, or saws in plates	,,	0	24·30
Saws for the hand, with frame	dozen	1	35
Supports, of cast iron, for power transmission, in any form	kilog.	0	03·24
Tacks:			
Iron	,,	0	02·43
Ditto, varnished, coppered, bronzed or nickelled	,,	0	03·24
With porcelain head	,,	0	06·75
With bronze head	,,	0	08·10
Carpenters' drills, including "*criques*" or "*catracas*"	,,	0	10·80
Ornament cutters *(tarrajas)* of iron and steel, and parts thereof	kilog.	0	27
Cans for milk, of galvanized or wrought iron	,,	0	05·40
Iron wire tissue:			
Painted or not, with a mesh up to 12 mm.	,,	0	09·45
Ditto, of galvanized or tinned iron wire	,,	0	13·50
Ditto, with a mesh of more than 12 mm.	,,	0	03·24
Pincers, iron, for carpentering	,,	0	06·75

METALS, UNWROUGHT AND WROUGHT—continued.

Articles.		Rates of Duty. Pesos	cts.
Pincers or pliers, iron, for gas work	kilog.	0	21·60
Ditto, for kitchen use, ordinary	„	0	02·70
Pincers or pliers for fastening wagons by means of seals	„	0	24·30
Crimping irons	„	0	08·10
Shears (for sheep shearing), polished or black	„	0	21·60
Horse, etc., clippers	dozen	2	16
Pruning scissors	kilog.	0	18·90
Scissors for disborning animals	each	0	81
Shears for tinsmiths, all kinds	kilog.	0	13·50
Printing type:			
Dashes, ornamentations, clichée, etc	„	0	10·80
Leads, spaces, quadrats and blank forms of all kinds	„	0	06·75
Corkscrews:			
Common	dozen	0	10·80
Of other classes		27% *ad valorem*	
Towel-racks of iron, nickelled or not	dozen	1	35
Tuyères of all kinds	kilog.	0	02·16
Thole-pins of iron	„	0	05·40
Thole-pins of galvanized iron	„	0	06·75
Screws and nuts:			
Of iron, for wood-working	„	0	07·40
Patent, for roofs	„	0	05·55
Or iron screw bolts, with or without nuts, including coach screws (*tirafondos*), and those for bedsteads and cots	kilog.	0	03·70
Ditto, galvanized	„	0	07·40
Ditto, polished or laminated, including screws for metals	kilog.	0	11·10
Turnstiles, iron, put together or not, and extra parts thereof	kilog.	0	02·43
Lathes of iron:			
With or without handle	kilog.	0	12·15
For carpenters' and smiths' benches, stools or the like, and those for tables	kilog.	0	05·40
Iron hand-saw sets, with or without handle	dozen	0	21·60
Ditto, with nippers	„	1	62
Iron staircases for bridges and culverts	kilog.	0	00·30
Iron traps, all kinds	„	0	04·05
Iron trivets, all kinds	„	0	02·70
Clutches of jointed steel for stretching wire	„	0	05·40
Accessories of iron not specified elsewhere, for the construction of carts and carriages	kilog.	0	05·40
Ditto, of plated, nickelled, or bronzed iron	„	0	13·05
Accessories of iron, painted or not, for the construction of trunks and travelling bags, other than those specified elsewhere	kilog.	0	08·10
Ditto, nickelled or bronzed in whole or in part	„	0	13·50
Sheaths of tinplate, all kinds	dozen	0	10·80
Valves of iron, all kinds	kilog.	0	04·05
Anvils of iron, all kinds	„	0	04·05
Needles and bodkins:			
For embroidery, sewing, and crocheting, all kinds, with or without handle	kilog.	0	27
For knitting hose	„	0	13·50
For sewing machines	„	0	50
Pins:			
In packets	„	0	13·50
Common, in fancy boxes	„	0	27
Loose, including those with glass heads, safety pins, those with jet or glass, for hats	kilog.	0	21·60
Other kinds	„	0	54
Articles of iron, with nickel, wrought in any form, for toilet and similar use	kilog.	0	40·50
Shirt buttons, steel	„	0	27
Watch chains, of iron or steel, not gilt or plated	„	0	54
Steel thimbles	„	0	13.50
Clasps and buckles, of iron, for men's clothes	„	0	13·50
Hair-pins, varnished	„	0	05·40
Curling-pins	„	0	21·60
Clothes racks, of wire, with or without wood	dozen	0	21·60
Inkstands, trays, stamp-holders and paper-weights, of beaten iron	kilog.	0	06·75
Metal accessories for use in the manufacture of ties, braces, garters or baskets, including ribs for umbrellas	kilog.	0	13·50
Ornaments of steel mixed with silver	„	2	70
Ladles of galvanized iron with wooden ends for grocers, and those of iron for mashing potatoes	dozen	0	32·40
Ornaments or applications of all kinds, of steel, etc., for hats	kilog.	0	54
Ornaments and figures of cast iron, for shops, very common quality	kilog.	0	05·94
Articles of iron for illumination:			
With ornaments of copper or bronze	„	0	21·60
Nickelled, plated or not, with or without glasses	„	0	06·75
Hanging lamps of iron combined with bronze	dozen	1	62

10.—CUTLERY.

Articles.		Rates of Duty. Pesos	cts.
Knives:			
For cutting fodder	dozen	2	70
With wooden handle, for shoemaking	„	0	18·90
With two handles, for coopers and saddlemakers, and those for shaving wood, plane shape	dozen	0	81
For mincing meat	„	1	08
For salting establishments, for kitchen use, and for peeling potatoes, up to fine quality	decimetre length	0	02·16
For tanners, of all kinds	dozen	2	70
Knives and forks:			
For the table, with handles of iron, nickelled iron, aluminium, bone, nailed wood, dyed wood, and pewter, common quality	dozen	0	18·90
Fruit knives and forks, with handles as above	„	0	13·50
For the table, with handles of ebony, *pero*, stag-horn, buffalo-horn, horn, imitation ivory, up to medium quality	dozen	0	40·50
Fruit knives and forks, with handles as above	„	0	32·40
For the table, fine quality, except those with ivory or metal handle	dozen	0	67·50
Fruit knives and forks, with handles as above	dozen	0	48·60
Of wood or composition, for salad	„	0	27
Ditto, of buffalo horn or ebony	„	0	81
Knives and forks of all kinds, with ivory handles	kilog.	1	08
Note.—If knives are imported without forks, or forks without knives, they pay half the above rates.			
Scissors and shears, and blades for the same, finished or unfinished	*ad val.*	30%	
Note.—All the articles specified above must, when imported, have the name of the maker or purchaser, and beneath the same the name of the country of origin die-sunk conspicuously and indelibly on the blade, shank, or tang of at least one or, if practicable, each and every blade thereof.			
Sword-blades and swords and side-arms, irrespective of quality or use, in part of metal	*ad val.*	30%	
Table, butchers', carving, cooks', hunting, kitchen, bread, butter vegetable, fruit, cheese, carpenters' bench, curriers', drawing, farriers', fleshing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished:			
Without handles	*ad val.*	25%	
With handles	„	30%	
Note.—All such knives must, when imported, have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.			
Files, file-blanks, rasps and floats, of all cuts and kinds	*ad val.*	25%	
Crosscut saws, mill saws, pit and drag saws, circular saws, steel band saws, finished or further advanced than tempered and polished, hand, back, and all other saws not specially provided for	*ad val.*	12%	
Knives, pointed, and those called French daggers:			
Common quality	decimetre*	0	02·16
Medium quality, except those with ivory handle	„ *	0	04·05
Up to fine quality	„ *	0	08·10
With ivory handle	kilog.	2	16
Knives for glaziers and painters	dozen	0	27
Knives for cutting valves of rubber, leather, or vegetable fibre	kilog.	1	62
Penknives:			
Fine, all kinds	dozen	1	62
Medium quality	„	0	54
Common	„	0	27
Spoons or forks:			
Of whitened bronze (including the weight of the cardboard box)	kilog.	0	27
Of nickelled steel	„	0	16·20
Curriers' knives (*estiras*)	dozen	0	81
Scythes, without handles	kilog.	*g* 0	08·10
Sickles, all kinds	dozen	0	37·80
Blades:			
For tanners' knives	„	0	54
For pruning shears	kilog.	0	21·60
For shaving machines	„	0	40·50
Machetes:			
For cutting thistles, common quality	dozen	0	27
For cutting thistles or sugar canes, up to fine quality	„	0	67·50
Short, for kitchen use	„	0	81
Clasp-knives, specially for sailors	„	0	21·60
Pruning hooks:			
Curved, with wooden handles	„	0	27
Other kinds, except those scissor-shaped	„	0	67·50
Farriers' hoof-parers	kilog.	0	16·20
Shears (for sheep-shearing), polished or black	„	0	21·60
Horse clippers	dozen	2	16
Pruning scissors	kilog.	0	18·90
Scissors for disborning animals	each	0	81
Tinsmiths' shears of all kinds	kilog.	0	13·50
Large saws, pit saws (*pico de loro*) or cross cut saws, with or without frame	kilog.	0	10·80
Hand saws	„	0	13·50
Circular saws, band saws, and saws in plates	„	0	24·30
Saws for the hand, with frame	dozen	1	35
Meat carvers, with wood or bone handle	set	0	13·50
Heel-knives, all kinds	dozen	0	54
Razors, all kinds, with or without handle, including mechanical shavers (*las maquinitas*)	dozen	1	62
Scissors:			
Barbers' scissors, for cutting the beard or hair	„	1	89
Curling tongs:			
With one or two prongs	„	0	27
With three or more prongs	„	0	94·50
Scissors of all sorts, except those mentioned elsewhere, including tailors' scissors up to 31 centimetres	kilog.	0	40·50
Tailors' scissors of more than 31 centimetres	„	0	54
Swords, sabres, rapiers	each	3	12
Common sabres for military use	„	0	78
Fencing sabres	dozen	7	80
Daggers:			
With handle of ivory, tortoise-shell, or mother-of-pearl	kilog.	4	16
Others	centimetre	0	02·34
Fencing foils	pair	1	04
Blades:			
For swords, sabres, rapiers	each	1	04
For daggers	centimetre	0	01·04
For foils	each	0	07·80
For fencing sabres	„	0	26

11.—MACHINERY.

Note.—Spare parts of machines made of any kind of metal or other material and of any shape or kind, which are declared on the manifest as such, and which can be shown to belong to the machines for which they

* Excluding the handle.

are said to be destined, receive the benefits which the Tariff accords to the machine itself. The following, however, are not considered as spare parts or as forming integral parts of machines:—Belts, keys or screw keys, asbestos packing, hand oilers, screws, nuts and bolts, pins, hooks, washers, spikes, bolt pins, chains, pulleys, stop-cocks, saws, washers, swingle-bars for horses, poles, and felts of any kind.

Articles.		Rates of Duty. Pesos.	cts.
Locomotives and spare parts thereof		Free	
Machines for reaping, binding, or gleaning, with or without motor, platform, covers or tarpaulins, and spare parts thereof	,,		
Machines for extracting tannin	,,		
Machines for exploring and exploiting mines	,,		
Machines for steam hulling, with or without motor, tarpaulins or covers, and spare parts thereof	,,		
Machines for threshing by animal or steam power, with or without motor, tarpaulins or covers, and spare parts for the same	,,		
Machines for sugar refining	,,		
Machines for ginning cotton	,,		
Marine engines	,,		
Machines for butter-making, and spare parts thereof	,,		
Accessories and materials for the installation of cotton-spinning or wool-combing factories	,,		
Lading apparatus, including pulleys, with or without chains	kilog.	0	04·05
Ploughs:			
Of unpolished iron, common quality, including extra ploughshare	each	0	15
Of steel or polished iron, with one ploughshare, with or without coulter (*cuchilla*), including extra ploughshare	each	0	30
Of steel or polished iron, with or without coulter, with one or more ploughshares, mounted on wheels, including spare ploughshares	each	1	50
Ploughshares:			
Of cast or wrought iron, unpolished	kilog.	0	00·50
Of polished iron or steel	,,	0	01·50
Spare parts for ploughs, all kinds, of wrought iron or steel	kilog.	0	00·75
Harrows	each	0	40
Roasting jacks, mechanical, with cord	,,	1	35
Scales and weighing apparatus:			
Of brass, for jewellers, including the wooden box and weights	each	0	81
Decimal, known as *de mostrador*, of less than 150 kilogs. or resistance	each	0	81
Decimal, with index-plate (*de plataforma*), 150 kilogs. or more of resistance	kilog. resistance	0	01·35
Of iron, Roverbal system:			
Of less than 10 kilogs. of resistance, including the brass plates (pans)	each	0	27
Of 10 kilogs. or more of resistance, including the brass plates (pans)	kilog. resistance	0	04·05
With marble plates	Dutiable according to kind, with a surtax of 30 per cent.		
Computers (*computadoras*), one plate:			
Up to 12 kilogs. of resistance	each	6	75
More than 12 kilogs. of resistance	,,	13	50
Computers, with index-plate (*de plataforma*):			
Up to 150 kilogs. of resistance	,,	12	15
Of more than 150 kilogs. of resistance	,,	24	30
Or small spring roman balances (*de canuto redondo*)	dozen	0	67·50
As above, with face (dial) [*de cara*]	kilog. resistance	0	00·405
As above, clock form	,,	0	00·81
Or roman balances, called steelyards, put together or not, complete or incomplete	kilog.	0	04·05
For testing cereals, complete or not	each	6	75
Special, for weighing letters	,,	0	27
Pumps:			
Of iron, with handle for hand use for wells, and iron cylinders	kilog.	0	02·70
Ditto, with casing, piston and bronze joining pieces	,,	0	04·05
Other kinds, single or not, of iron with accessories of brass, including *burritos* or steam pumps, those worked by electricity and combination hoisting pumps	kilog.	0	06·75
With bronze body, and accessories therefor	,,	0	10·80
Toothed wheel work (gears):			
Cast or wrought iron, all kinds	,,	0	03·24
Ditto, with wooden teeth	,,	0	13·50
Squeezers for washing machines	each	0	54
Hoisting machines, all kinds	kilog.	*g* 0	03·24
Manometers, pressure or vacuum, common quality	,,	0	54
Precision manometers	*ad val.*	27%	
Hand sewing machines, with or without case	each	0	30
Table machines for sewing stuffs	,,	0	60
As above, *de caja entera*	,,	2	50
Sewing machines, for shoemakers and saddlers	,,	1	50
Machines for wire drawing	kilog.	0	08·10
Machines to tenon the spokes of carriage wheels	,,	0	16·20
Machines for polishing and sharpening knives, all kinds	each	1	08
Machines for washing, with or without presser	,,	3	24
Machines for pleating	,,	0	54
Machines for making ices by hand	,,	0	40·50
Machines of wood or iron for making butter by hand	,,	0	12·50
Machines of enamelled iron, all kinds, for mincing, stuffing, and forcing meat	kilog.	0	06·75
Machines for cutting hams, cheese, and similar articles	,,	0	13.50
Hand machines for chopping or crushing cereals	,,	0	00·75
Hand machines for boring iron, up to 100 kilogs. (220½ lbs.) in weight	kilog.	0	06.75
Wooden machines, for corking bottles by hand	dozen	0	81
Machines of iron for corking bottles	kilog.	0	05·40
Machines for cutting turf	each	1	35
Machines for type-writing, keyed	,,	1	75
Simple ditto, with one key	,,	0	30

Articles.		Rates of Duty. Pesos.	cts.
Machines for shearing, with or without motor, and spare parts thereof	kilog.	*g* 0	02·25
Machines for distilling, with copper pipe and tin worm	,,	*g* 0	04·50
Pulverisers for vineyards	each	1	08
Machines for pressing (pressers for packing fodder)	kilog.	*g* 0	00·50
Machines for sowing by hand, and similar machines for fitting to ploughs	each	0	10
Machines for sowing, on wheels	,,	1	50
Winnowers	,,	5	40
Registering and calculating machines	,,	4	00
Machines, and spare parts thereof, all kinds, not included elsewhere:			
Up to 500 kilogrammes	kilog.	*g* 0	01·50
Of more than 500 kilogs. up to 1,000 kilogs	,,	*g* 0	01
Of more than 1,000 kilogs.	,,	*g* 0	00·75
Coffee grinders, with or without wheel, and extra parts thereof	kilog.	0	06·75
Air motors, with iron tower and pump (excluding pipes)	,,	0	02·70
Iron copying presses	,,	0	03·24
Ditto, with bronze or nickelled fittings, put together or not	kilog.	0	08·10
Presses, of iron, for carpentering	,,	*g*	05·40
Locomotive motors, detached	each	50	00

12.—BRASS AND COPPER.

Copper, bronze, or yellow metal:			
Old or scrap	kilog.	0	04·05
Wire of all kinds not covered:			
Less than 5 mm. in diameter	,,	0	02·25
5 mm. or more in diameter	,,	0	12·15
Copper wire tinned	,,	0	12·15
Copper wire, prepared for bottles	,,	0	02·16
Gauze	,,	0	27·00
Manufactured into bars, tubes, sheets, ingots, and slabs	kilog.	0	10·80
Solders	,,	0	09·45
Manufactured into rivets, flanges, bells, nails, large rings, spikes, tacks, hooks, and burnished or gilded tubes	kilog.	0	16·20
Manufactured into letter-boxes for doors, door-knockers, handles for locks and doors, measures, nozzles, cocks, joints, stop-valves, elbows, taps, spigots, valves, oilcans and other detached parts for water and steam installations, and all manufactures in other forms except articles for lighting purposes, artistic or fancy goods, and those specified elsewhere	kilog.	0	24·30
Manufactured into automatic lubricators	,,	0	67·50
Articles mentioned in the preceding sections, nickelled	Dutiable as above, according to class, with a surtax of 30 per cent.		
Note.—Articles in which the proportion or part of copper, bronze or yellow metal represents more than 60 per cent. of the weight are dutiable at the above rates.			
Wire or cables:			
Of copper, covered with cotton, gutta-percha or other materials, except lead or silk, and except all kinds of flexible cord:			
Of wire up to 5 mm. in diameter	kilog.	0	18·90
Of wire more than 5 mm. in diameter	,,	0	03
Of copper, covered with lead:			
Of wire up to 5 mm. in diameter	,,	0	13·50
Of wire more than 5 mm. in diameter	,,	0	02·50
Of copper, covered with silk, of any diameter	,,	0	67·50
Underground wire or cables, with interior lining of lead and sheathing of iron or steel	kilog.	0	01·25
Flexible cords of two or more conductors, of spiral copper wire, of any diameter:			
Covered with cotton, mohair, wool, or any other material, except silk	kilog.	0	40·50
Covered with silk	,,	0	67·50
Rings of composition metal or of plated bronze	,,	0	21·60
Scales, and weighing apparatus of brass for jewellers, including the wooden boxes and weights	each	0	81
Shower baths of brass	,,	6	75
Bronze butts, with spring	kilog.	0	40·50
Ditto, nickelled	,,	0	54
Brass braziers	dozen	1	08
Pumps with bronze body and accessories therefor	kilog.	0	10·80
Candlesticks of brass, with the bottom weighted with lead, zinc, or sand	kilog.	0	10·80
Locks made of brass:			
In general, for doors	,,	0	40·50
For furniture, even with iron bolts and interiors, with small bells, but without combination	kilog.	0	27
Combination locks	,,	0	54
Spoons and forks of whitened bronze (including the weight of the cardboard box)	kilog.	0	27
Stirrups of composition metal or of plated bronze, with or without rubber, including pegs for the same; stirrups ornamented for trappings	kilog.	0	54
Bits, of composition metal or plated bronze	dozen	3	24
Buckles and similar metal articles, including "*yuguillos*":			
Of composition metal or plated or nickelled bronze	kilog.	0	96·60
Of bronze or copper	,,	0	50·40
Pulley wheels of bronze	,,	0	09·45
Pans of copper, with or without iron handle	,,	0	18·90
Thole-pins of copper or bronze	,,	0	18·90
Screws and nuts of copper or bronze	,,	0	16·20
Powder flasks of copper, brass, bronze, or other metal	dozen	1	56
Inkstands, trays, stamp-holders and paper-weights:			
Of bronze	kilog.	0	27
Of wood and bronze	,,	0	20·25
Fittings of brass, for umbrellas	,,	0	27
Bronze:			
In leaf form	,,	1	35
powder	,,	0	27

METALS, UNWROUGHT AND WROUGHT—continued.

Articles.		Rates of Duty. Pesos. cts.
Bronze heaters *(calentadores)* for spirit, kerosene or gas, containing from 10 to 60 per cent. of bronze	kilog.	0 18·90
Tubes, pipes, angles, and joints, flexible, of bronze or copper	kilog.	0 24·30
Military bugles	each	0 43·20
Music bugles (clarions), with pistons or cylinders	"	1 89
Bugles *(contraltos)*, with pistons or cylinders	"	1 89
Cornets *à pistons*	"	1 75·50
Horns for coaches or carriages	"	0 13·50
Phonographs, gramophones, and similar instruments *ad. val.*		27%
Turkish cymbals	pair	2 70
Other kinds of cymbals	"	1 35
Trombones, with pistons or cylinders	each	2 16
Sopranos (small cornets), with pistons or cylinders	"	1 62
Hanging lamps of bronze, with or without base of iron	kilog.	0 32·40
Ditto, with china or glass	"	0 21·60
Articles for illuminating purposes (including table lamps), of bronze or yellow metal, nickelled or not, plated or not, with or without glasses	kilog.	0 40·50
Handles, collars and connections (for electricity, etc.), of bronze	kilog.	0 40·50
Binding posts of copper, tinned or not	"	0 29·70

13.—LEAD, TIN AND ZINC.

Lead:		
In sheets	kilog.	0 00·50
In ingots or bars	"	0 00·40
In foil, wrought or not	"	0 05·40
Tin in plates or sheets, bars, or ingots	"	0 07·20
Zinc:		
In ingots or bars	"	0 00·45
Smooth *(zinc liso)*, up to No. 4, cut for recipients	"	0 00·75
Ditto, of greater thickness	"	0 02·97
In sheets, for engravers	"	0 05·94
Type metal	"	0 03·24
Pewter, tin, or zinc:		
Milk-cans, kettles, needle-cases and cruets, salt-cellars and candlesticks	kilog.	0 21·60
Ditto, nickelled	"	0 27·00
Spoons and forks, with or without iron core	"	0 16·20
Ditto, nickelled	"	0 20·25
Tubes, pipes, angles, or joints:		
Of lead or zinc, with or without alloy of antimony or tin	kilog.	0 04.05
Of tin, for beer-barrels	"	0 08·10
Clothes pegs of zinc	hundred	0 13·50
Taps for beer barrels *(bocallaves)* of zinc, nickelled or not	kilog.	0 21·60
Capsules of lead or tin, for bottles or flasks:		
Coloured; also those with coloured seals or marks	"	0 13·50
Uncoloured	"	0 08·10
Capsules of lead, small, for medicine bottles (weight with covering)	kilog.	0 27·00
Nails of zinc	"	0 03·51
Taps of tin or spelter, for casks	"	0 21·60
Handles *(manijas)*:		
Of tin or lead, nickelled, bronzed or gilt	"	0 10·80
Of pewter, plated or nickelled, for coffins (including the pasteboard box)	kilog.	0 24·30
Measures for liquids, of tin	"	0 09·45
Coffin ornaments of tin, pewter or zinc, nickelled or not	"	0 24·30
Foil of tin or tin alloys	"	0 18·90
Ditto, gilt or coloured	"	0 21·60
Seals of lead, with or without wire, for cars or boxes	"	0 04.05
Solder of lead, with tin	"	0 08·19
Solder for iron or steel	"	0 13·50
Printing type:		
Lines, ornaments, clichés, etc.	"	0 10·80
Space lines, spaces, quadrats and blanks of all kinds	"	0 06·75
Articles of lead (called "*rayuetas*") for the manufacture of carts and carriages	kilog.	0 13·50
Wire or cable of lead	"	0 04·05
Articles for illuminating purposes, of zinc:		
With ornaments of copper or bronze	"	0 21·60
Other	"	0 06·75
Bullets, balls, and shot of lead	"	0 05·20
Powder-horns *(polvorines)* of zinc or other metal	dozen	1 56·00
Whistles *(silbatos)* of pewter, lead or tin	kilog.	0 13·50
Ornaments and figures of zinc, etc., for fancy shops *(para bazar)*, common quality (including the weight of the interior wrapping)	kilog.	0 05·94
Trousers buttons of zinc, nickelled or not	"	0 16·20
Snuff-boxes of zinc	dozen	0 54·00
Powder boxes *(polveros)* of zinc	"	0 40·50
Handles *(puños ó mangos)* for umbrellas, parasols, or sticks, of lead or zinc, nickelled	dozen	0 16·20
Pencil sharpeners of lead	kilog.	0 05·40

14.—GOLD AND SILVER WARES.

Gold, in nuggets, ingots or dust		Free
Silver, in bars or virgin silver		"
Ornaments and fancy articles *(articulos de bazar)*, of silver, not combined with glass, porcelain or steel	kilog.	6 75
Jewellery, trinkets, and small wares (match boxes, pen cases, etc.):		
Of gold of $\frac{750}{1000}$ fineness (18 carat), without precious stones	gramme	0 03·50
Of gold of less than $\frac{750}{1000}$ fineness, without precious stones	gramme	0 02
Of silver, all kinds, without precious stones	kilog.	2 00
With precious stones	*ad val*	5%
Note—The cases in which gold and silver wares are imported must be declared separately for duty.		
Articles of metal:		
Plated or electro-plated, fine quality	kilog	2 16
Ditto, medium quality	"	1 35
Plated, common quality, and articles of composition metal	kilog.	0 67·50
Galloons:		
Of gilt or plated metal	"	2 16
Of silver or gilded silver, or with core of cotton or silk	"	5 94
Of gold	"	18 90
Gold leaf	"	6 75
Silver leaf	"	2 16
Watch chains of gilt or silvered metal with or without ornaments	kilog.	2 16
Fancy buttons of gilt or silvered metal	"	0 81
Fine buttons of gilt metal for uniforms	"	1 62

15.—EARTHENWARE AND PORCELAIN.

Sugar basins, common coffee pots, dishes, plain and without covers, up to 40 centimetres, butter dishes, tea pots and tureens:		
Of plain white china	dozen	0 54
Of white porcelain	"	0 81
Trays:		
Of plain white china	"	0 67·50
Ditto, with wooden or metal frame	"	0 81
Of white porcelain	"	0 81
Ditto, with wooden or metal frame	"	1 62
Bidets:		
White, with china pedestal	each	1 08
Painted, ditto	"	1 35
With utensils		As above, with a surtax of 20%
Saucepans:		
Of china	dozen	0 81
Of porcelain	"	1 62
Coffee pots *para baño-maria*, soup tureens:		
Plain white china	"	1 35
White porcelain	"	2 29·50
One-light candlesticks, brush-trays, custard glasses, sponge trays, soap dishes, milk jugs or bowls holding up to 1½ litres, mustard pots, small size candle sticks (dozen pairs), and powder boxes:		
Of plain white china	dozen	0 40·50
Of white porcelain	"	0 81
Compôtiers, sweetmeat dishes, salad bowls, spittoons, fruit épergnes without openwork, dishes, flat, and without covers, of more than 40 centimetres, dishes with foot, cheese dishes, and lamp-stands:		
Of plain white china	dozen	0 67·50
Of white porcelain	"	1 08
Shells for butter or ices, egg-cups (loose), dessert plates up to 20 centimetres, radish-dishes, broth cups up to 15 centimetres:		
Of plain white china	dozen	0 06·75
Of white porcelain	"	0 16·20
China troughs for photography	"	0 54
China pots for washstands	"	0 40·50
Porcelain pots for washstands	"	0 81
Fruit épergnes with open work, dishes with covers, pitchers for washstands, washing basins, milk jugs or bowls holding more than 1½ litres, plates for victual-carriers:		
Of plain white china	dozen	0 81
Of white porcelain	"	1 62
Water-closets:		
Of earthenware *(barro)*, ordinary, in two pieces	each	0 16·20
With china foot, white or yellow	"	0 67·50
" painted	"	1 08
Pitchers (with metal covers):		
Of plain white china	dozen	0 81
Of white porcelain	"	1 62
Jars, toothpick cases, penwipers, table plates, coffee, tea and breakfast cups, with or without saucers, and those for broth, of more than 15 centimetres:		
Of plain white china	dozen	0 10·80
Of white porcelain	"	0 21·60
Egg-cups, with stand:		
Of plain white china	"	0 81
Of white porcelain	"	1 62
Flower pots and pedestals for the same:		
Of plain terra-cotta, of one colour only	kilog.	*g* 0 02·70
Of terra-cotta, ornamented or of more than one colour	"	*g* 0 05·40
Of china, plain, and of one colour only	"	*g* 0 05·40
Of china, ornamented, or of more than one colour	"	*g* 0 08·10
Of porcelain, plain, and of one colour only	"	*g* 0 08·10
Of porcelain, ornamented or of more than one colour	"	*g* 0 16·20
Vessels for the infusion of maté, with or without foot:		
Of plain white china	dozen	0 10·80
Of white porcelain	"	0 21·60
Washing basins:		
Of white or painted china for washstands with continual water supply, including waste-pipe	each	1 35
Ditto, with valve	"	1 08
As above, coloured, for hair-dressing shops, and those for bidets	each	0 13·50
As above, white, and those for bidets	"	0 10·80
With caps or accessories		As above, with a surtax of 20%
Victual-carriers, with or without basket:		
Of plain white china	each	0 54
Of white porcelain	"	1 08
Spittoons, without foot:		
Of plain white china	dozen prs.	0 81
Of white porcelain	"	1 62
Spittoons, with foot:		
Of plain white china	"	1 08
Of white porcelain	"	2 16
Frying-pans for washstands:		
Of fireproof china	dozen	0 10·80
Of white porcelain	"	0 21·60

Articles.		Rates of Duty. Pesos.	cts.
Tumblers (*vasos*):			
Of plain white china	dozen	0	10·80
Of white porcelain	,,	0	21·60
Ornaments and figures:			
Of plaster (weighed with receptacle and wrapping)	kilog.	0	04·05
Of terra-cotta or china	,,	0	06·75
Of porcelain	,,	0	10·80
Articles of earthenware (*barro*), very common quality	,,	*g* 0	00·54
Tiles:			
For paving, "Havre" or "Marseilles" quality	thousand	4	51
For roofs, and square paving tiles, 13 or 14 centimetres side, of the same quality and colour as above	thousand	2	97
Other kinds, not specified, plain, square, for paving, of 15 centimetres and over per side	thousand	8	10
For furnaces, of 30 centimetres by 4 or 5 centimetres in thickness	thousand	27	00
Glazed, smoothed, whether coloured or not	kilog.	*g* 0	01·35
Ditto, with relief work	,,	*g* 0	01·89
Glazed, of more than 25 millimetres in thickness, including socles and cornices with relief work which exceed that measurement	kilog.	*g* 0	00·81
For mosaic, or mosaic of any form, for courtyards, halls etc.:			
14 millimetres in thickness	kilog.	*g* 0	02·52
More than 14 millimetres in thickness	,,	*g* 0	02·10
For footpaths and stables	,,	*g* 0	00·54
Baths:			
Of china or glazed earthenware	each	18	90
With accessories	,,	22	68
Marbles of stone or porcelain	kilog.	*g* 0	02·70
Earthenware water bottles, plain or figured, with or without tray	doz.	0	81
Earthenware pipes:			
Up to 20 centimetres in diameter	each	0	05·40
Of greater diameter	,,	0	09·45
Earthenware crucibles for foundries	kilog.	*g* 0	01·35
Demijohns for use as receptacles:			
From 1 to 6 litres	doz.	0	40·50
6 to 10 litres	,,	0	81
More than 10 litres	,,	1	08
Flowers of china or porcelain, all kinds	kilog.	0	40·50
Firebricks, infusible or refractory	hundred	0	10
Hollow bricks, all kinds	,,	0	35·10
Wash-stands, with china or metal foot:			
White	each	6	75
Coloured	,,	9	45
Lanterns of china or porcelain, with glass, for small incandescent lamps	kilog.	0	09·45
Lamp-stands of china	doz.	0	54
Sinks of earthenware, enamelled or not	each	0	24·30
Pitos:			
Of clay or plaster	kilog.	*g* 0	02·70
Of terra-cotta or porcelain	,,	0	54
Electric lamp holders:			
Of china	,,	0	12·15
Of china, with brass	,,	0	33·75
Jars (*tarros*) of china or earthenware, for use as receptacles	hundred	0	54
Gutter-tiles for roofs	thousand	8	10
Large jars (*tinajas*) of varnished (glazed) earthenware	each	0	21·60
Articles of glazed earthenware (*terralla*)	Dutiable as articles of china, according to kind		
China, coloured or decorated with a a single colour	Dutiable as plain white china, with a surtax of 30 %		
China of more than one colour	Dutiable as plain white china, with a surtax of 50 %		
China, plain, coloured and decorated with gold	Dutiable as plain white china, with a surtax of 70 %		
China with relief work	Dutiable as plain china, with a surtax of 20 %		
Porcelain with coloured bands (*filetes*) only (except gilt)	Dutiable as white porcelain a surtax of 30 %		
Porcelain, coloured and decorated	Dutiable as plain white porcelain, with a surtax of 60 %		
Porcelain coloured or decorated with gold	Pays twice the duty on plain white porcelain		
Porcelain with relief work	Dutiable according to kind, with a surtax of 20 %		
Penholders of china	gross	0	10·80
Trays for disinfecting surgical instruments, of china or porcelain	kilog.	0	13·50
Photographical trays	,,	0	10·80
Buttons of porcelain or china for men's clothing	,,	0	10·80
Insulators of earthenware, china, or porcelain:			
More than 3 centimetres in diameter, with or without joint	kilog.	*g* 0	30·24
Up to 3 centimetres inclusive	,,	*g* 0	06·75
Lamp-stands of china, with coating of bronze	,,	0	20·25
Suspensions of porcelain for incandescent lamps, with glass	kilog.	0	09·45
Earthenware vessels for electrical batteries and accumulators, glazed or not, of all shapes and sizes	kilog.	0	02·70
Articles for chemists:			
Porcelain capsules, all kinds	kilog. net	0	32·40
Small spoons (*cucharitas*), of china or porcelain	,,	0	27
Porcelain funnels, all sizes	,,	0	13·50
Braziers and ovens of fire-clay, with or without muffles	kilog. net	0	10·80
Graduated measures of all kinds, of porcelain	,,	0	40·50
Mortars, of porcelain, with or without feet	,,	0	08·10
Jars (*tarros*) of china or porcelain with lid of the same material:			
Up to 250 grammes	hundred	1	35
Up to 1,000 grammes	,,	2	70
Jars of porcelain, decorated, for pharmaceutical purposes, of more than 500 up to 1,500 grammes	each	0	27
Small jars or cups of porcelain or china, up to 500 grammes:			
Without lid	kilog.	0	02·70
With lids of metal, wood, or celluloid	,,	0	05·40

16.—GLASS AND GLASSWARES.

Articles.		Rates of Duty. Pesos.	cts.
Common cast glass and crystal glass:			
Cruets in wooden stand:			
Of cast glass	dozen	0	81
Of plain crystal	,,	2	70
Insulators for pianos	hundred	1	89
Candelabra:			
Of cast glass	kilog.	0	10·80
Of cut glass or of crystal	,,	0	40·50
Knife and fork rests, shell-shaped butter dishes and ice-cream saucers, egg cups, jars, toothpick holders, sweetmeat dishes, radish dishes:			
Of cast glass	dozen	0	16·20
Of plain crystal	,,	0	67·50
Sugar bowls, decanters of all sizes, candlesticks, cocktail glasses, complete, butter dishes, rice powder boxes, with or without metal foot, spittoons, gravy bowls and toilet table flasks of 200 to 500 grammes capacity:			
Of cast glass	dozen	0	54
Of plain crystal	,,	1	89
Bon-bon boxes:			
Of cast glass	,,	0	27
Of plain crystal	,,	1	89
Bottles or flasks for cruet-stands, cream pitchers, finger bowls, milk jugs or pitchers holding up to ½ litre, mustard pots, small candlesticks, hand. and toilet table flasks up to 200 grammes of capacity:			
Of cast glass	dozen	0	27
Of plain crystal	,,	0	81
Preserve stands, dessert stands, salad dishes, fruit stands without saucers, platters of all kinds, crocks, trays, cheese dishes up to 35 centimetres, and toilet table flasks of a capacity of more than 500 grammes:			
Of cast glass	dozen	0	94·50
Of plain crystal	,,	2	70
Goblets, salt cellars, tumblers, lemon-squeezers, pen-wipers, pin-cases:			
Of cast glass	dozen	0	10·80
Of plain crystal	,,	0	40·50
Glass balls for garden ornaments	kilog.	*g* 0	03·24
Soap-dishes, brush-dishes, sponge-cases:			
Of cast glass	dozen	0	54
Of plain crystal	,,	1	89
Jars (*Jarras*):			
Of cast glass, with metal lid	,,	1	08
Of plain crystal, with metal lid	,,	3	24
Liqueur sets:			
With one decanter and 6 small glasses, with or without tray of cast glass	dozen	1	08
Ditto, with metal fittings, very common	,,	1	35
With two decanters and 12 small glasses, with tray of cast glass	dozen	2	16
Other	*ad val.*	27	%
Wash basins:			
Of glass	dozen	0	81
Of crystal	,,	2	70
Punch bowls, with plates, and up to 12 glasses:			
Of cast glass	each	0	27
Of plain crystal	,,	1	62
Cheese dishes, exceeding 35 centimetres:			
Of cast glass	dozen	2	16
Of plain crystal	,,	6	75
Tumblers for cocktail mixers:			
Glass	,,	0	16·20
Crystal	,,	0	81
Plate and sheet glass:			
Up to 2 mm. in thickness, common quality, in cases of 8 to 9½ square metres	case	0	81
Ditto, of more than 2 mm. in similar cases	,,	1	35
Coloured, up to 2 mm. in thickness, in similar cases	,,	1	75·50
Ditto, more than 2 mm. in thickness	,,	2	29·50
Opaque and muslin white, up to 2 mm. in thickness, in similar cases	,,	1	08
Ditto, more than 2 mm. thick	,,	1	62
White or coloured glass, fancy, stamped (*impresos*), of any thickness	sq. metre	0	32·40
Common, plated (silvered), up to 2 mm. in thickness	sq. metre	0	37·80
Fine quality or crystal, provided that it does not exceed 87 centimetres in length by 61 in breadth, or the equivalent in superficial measure:			
Unplated	sq. metre	0	70·20
Plated (silvered)	,,	0	91·80
Bevelled	,,	1	10·70
Plated and bevelled	,,	1	35
Fine quality or crystal glass, of any other measurement:			
Unplated	sq. metre	0	99·90
Plated	,,	1	29·60
Bevelled	,,	1	40·40
Plated and bevelled	,,	1	62
Grooved or plain, for skylights	kilog.	*g* 0	00·81
Plain, for floors	,,	*g* 0	01·08

GLASS AND GLASSWARES—continued.

Articles.		Rates of Duty. Pesos.	cts.
Square-patterned (*cuadriculado*) or stamped, for roof lights and floors	kilog.	*g* 0	02·16
Broken, all kinds	,,	0	00·27
Ornaments and figures of glass, weighed with receptacle and packing	kilog.	0	06·75
Glass marbles	,,	*g* 0	04·05
Lamp globes (*bombas*):			
All kinds, including those known as "tulips," glass or crystal:			
Up to 19 cm	doz.	0	54
Over 19 and up to 23 cm. in diameter	,,	1	08
Over 23 and up to 30 cm. in diameter	,,	4	05
Over 30 cm. in diameter	,,	6	75
Of ground or transparent (*claro*) glass:			
From 30 to 40 cm	,,	6	75
Over 40 cm	,,	10	80
Of cut glass or crystal:			
From 30 to 40 cm	,,	9	45
More than 40 cm	,,	14	85
Of glass or crystal, any colour or dimension, for street lamps or ships' lanterns	doz.	0	54
Half globes (*Plafonniers*)	Half the duty on globes, according to kind.		
Bottles for use as receptacles:			
Soda-water, with ball stoppers, of glass of any size	doz.	0	13·50
Other of more than ½ litre, including common glass bottles	doz.	0	10·80
Ditto, from ¼ to ½ litre inclusive	,,	0	06·75
As above fancy bottles	*ad val.*		27 %
Glass bottles for use as receptacles, uncoloured (known as "white") and those with a spring stopper, of porcelain or china, with metal frame	Dutiable according to class, with a surtax of 25 %.		
Looking-glasses, common:			
With frame up to 14 cm. in its greatest dimension, including pocket looking-glasses	doz.	0	04·05
More than 14 and up to 20 cm	,,	0	13·50
More than 20 and up to 30 cm	,,	0	27
More than 30 and up to 50 cm	,,	0	54
More than 50 and up to 75 cm	,,	1	35
Flower vases:			
Of glass	kilog.	*g* 0	05·40
Of crystal	,,	*g* 0	18·90
Lamps (complete or not):			
Of glass for the table, ordinary, with or without burner and other corresponding pieces, excluding the globes	doz.	1	02·60
Of glass, for the table, with foot in the form of a flower vase, excluding the globes	doz.	1	62
Glass hand lamps and small night lamps (*lamparitas celadores*)	doz.	0	27
For kitchen use, all kinds	,,	0	37·80
Lamp-shades:			
Of white glass	kilog.	*g* 0	02·70
Of coloured glass	,,	*g* 0	04·05
Lamp-stands of glass	doz.	0	54
Wine jugs (*porrones*) of common glass	,,	0	54
Lamp holders of glass, common	kilog.	*g* 0	05·40
Glass reflectors	,,	*g* 0	05·40
Lamp chimneys:			
Of glass, common quality	,,	*g* 0	02·16
Of glass or crystal, medium or fine quality	,,	*g* 0	05·40
Tubes of glass or crystal for manufactures, and chimneys for incandescent light lamps	kilog.	0	08·10
Tubes of glass or crystal for machines	,,	*g* 0	05·40
Vaporisers:			
Of cut glass, with or without *boquilla*	doz.	0	67·50
Of cut or decorated glass	,,	0	94·50
Hollow glass cut or engraved	Dutiable as plain glass, with a surtax of 80 %.		
Hollow glass, decorated or plain red	Dutiable as plain glass, with a surtax of 40%*		
Red hollow-glass, cut, engraved or decorated	Dutiable as plain glass, with a surtax of 120%*		
Cut, engraved, or decorated crystal	Dutiable as plain crystal with a surtax of 60%*		
Glasses for spectacles	dozen pairs	0	13·50
Inkstands:			
Of cast glass, ordinary	kilog.	0	08·10
Of cut glass	,,	0	16·20
Of wood and glass, ordinary	,,	0	10·80
Rosaries of glass, strung on wire or thread	,,	0	54
Glass powder for use in the manufacture of artificial flowers	kilog.	0	05·40
Glass buttons for men's clothing	,,	0	10·80
Adornments or applications for hats, of glass	,,	0	54
Glass insulators	,,	*g* 0	01·62
Accessories of all kinds, of glass or crystal, for illuminating purposes, with or without ornaments and parts of metal	kilog.	0	40·50
Lamp stands of glass, with facings of brass	,,	0	20·25
Glass vessels for electrical batteries and accumulators of all forms and dimensions	kilog.	0	01·89
Articles for chemists, &c.:			
Articles of glass for laboratories, such as pipettes, balls, retorts, test-tubes, Woulf's flasks, &c.	kilog.	*g* 0	06·75
Bottles for soda-syphons	each	0	05·40
Goblets of glass, with lids, for medical purposes	kilog	*g* 0	05·40
Cupping-glasses	kilog. net	0	27
Small spoons (*cucharitas*) of glass	,,	0	27
Glass funnels of all sizes	,,	0	13·50

* These provisions are not applicable to lamp-globes (*bombas*).

Articles.		Rates of Duty. Pesos.	cts.
Glass flasks:			
Ordinary, of all shapes, without lid	kilog.	*g* 0	02·70
Polished, all sizes and shapes	,,	*g* 0	05·40
Droppers (*goteros*), weighed with the boxes in which packed	kilog.	0	13·50
Graduated glass measures, all kinds	kilog. net	0	40·50
Photographic dry plates:			
Size 6 by 8 centimetres	dozen	0	05·40
,, 9 ,, 12 ,,	,,	0	13·50
,, 9 ,, 18 ,,	,,	0	17·55
,, 12 ,, 16 ,,	,,	0	18·09
,, 13 ,, 18 ,,	,,	0	18·90
,, 16 ,, 21 ,,	,,	0	31·05
,, 18 ,, 24 ,,	,,	0	43·20
,, 21 ,, 27 ,,	,,	0	60·75
,, 24 ,, 30 ,,	,,	0	78·30
,, 27 ,, 33 ,,	,,	0	94·50
,, 30 ,, 40 ,,	,,	1	12·05
,, 40 ,, 50 ,,	,,	2	43
,, 50 ,, 60 ,,	,,	3	51
Small jars or cups of glass, up to 500 grammes:			
Without lid	kilog.	0	02·70
With lid of metal, celluloid or wood	,,	0	05·40
Jars of glass (with glass lid):			
Up to 250 grammes	hundred	1	35
Up to 1,000 grammes	,,	2	70
Glass jars, decorated, for pharmaceutical installations, of more than 500 up to 1,500 grammes	each	0	27
Glass tubes:			
For chemical tests	hundred	0	40·50
For syphons	,,	1	35
For homœopathic purposes	thousand	0	27
Glass rods, all kinds	kilog. net	0	05·40

17.—HIDES, SKINS AND LEATHER.

UNWROUGHT AND WROUGHT.

Hides and tanned skins:			
Calf skins:			
Tarred or tanned in the natural state	kilog.	0	88·20
Varnished, imitation chamois, and all other classes, including so-called Russia leather	kilog.	1	68
Goat skins:			
Greased	,,	0	88·20
Morocco, black or coloured	,,	1	47
Skins of half-breed goats, black or coloured, for all uses, and however tanned	kilog.	1	68
Kid skins:			
And imitations of, for gloves	,,	3	36
For footwear, and imitations of kid skins, including lamb skins	kilog.	2	10
Sheep skins:			
Tanned, called morocco leather, of all colours, and chamois-coloured, for re-dressing	kilog.	0	63
Tanned, in any other form, including imitation kid leather	kilog.	1	05
Carpincho leather	,,	0	21
Wolf skins of all kinds	,,	1	26
Colt skins, varnished or tanned, in any form	,,	1	17·60
Sole leather:			
Patent	,,	1	17·60
Tanned in any other manner	,,	0	46·20
Artificial or waste, of compressed leather	,,	0	04·05
Cow hides, tanned in any manner	,,	1	17·60
Trunks of all kinds	*ad val.*		42 %
Muzzles of leather of all kinds:			
For horses	dozen	6	24
For dogs	,,	1	26
Portfolios and hanging pouches of leather, for travelling etc.	dozen	3	36
Leather thongs for bridles	,,	0	26
Leather straps for travelling rugs and/or guns	,,	0	67·50
Hopples of leather, all kinds	,,	3	12
Stirrup straps for saddles	dozen pairs	3	12
Breast straps (for horses):			
Of patent leather	each	1	82
Of cured leather	,,	1	30
Artificial	,,	0	78
Reins and headstalls (*cabezadas*):			
Single, with tinned buckles, for saddle-horses	dozen	2	60
Ditto, double	,,	4	16
Ditto, single, with nickelled, plated or covered buckles	,,	5	20
Ditto, double	,,	9	36
Ditto, single, backstitched (*pespuntadas*)	,,	9	36
Ditto, double	,,	13	52
Reins alone, for driving horses:			
Plain:			
For one horse	pair	1	82
For two horses	,,	3	64
Backstitched (*pespuntadas*):			
For one horse	,,	2	60
For two horses	,,	4	68
Halters (*tientos*) of greased leather	kilog.	0	21·60
Trappings and harness (complete or not):			
With buckles of iron, black or tinned:			
For one horse	each	13	00
For two horses	,,	23	40
With buckles, covered, bronzed, plated, nickelled, or of other metals:			
For one horse	each	31	20
For two horses	,,	52	00
North American, for light American coaches:			
For one horse	,,	6	24
For two horses	,,	12	48
Saddles of all kinds	,,	6	24

Articles.		Rates of Duty. Pesos.	cts.
Hand-bags of leather, of not more than 25 centimetres:			
Common quality	dozen	0	81
Medium quality	,,	1	62
Fine quality	,,	3	24
Valises, portmanteaux and bags, of leather, for carrying in the hand:			
From 26 to 35 centimetres	each	0	84
From 36 to 45 centimetres	,,	1	26
From 46 to 55 centimetres	,,	1	68
From 56 to 65 centimetres	,,	2	31
Of greater size	,,	3	36
With fittings	*ad val.*	42 %	
Boots for men	dozen	21	00
Half boots for men	,,	10	50
Shoes for men	,,	8	40
Boots and half boots for women	,,	9	24
Shoes for women	,,	7	56
Boots and half boots for children	,,	4	62
Shoes for children	,,	2	94
Note.—Footwear exceeding 16 and not exceeding 25 centimetres in length is regarded as footwear for children.			
Footwear of leather for infants (not exceeding 16 centimetres in length	dozen	2	52
Slippers or clogs:			
With linings of silk or imitation silk	,,	5	88
With or without linings other than of silk or imitation silk	dozen	4	20
Common boots, of any size, of leather, with insole of esparto or hemp	dozen	8	40
Common half boots or shoes, of any size, of leather, with insole of esparto or hemp	dozen	4	20
Boots for use in sports:			
For men or women	,,	7	56
For children	,,	5	04
Top-pieces or uppers:			
For men's boots, all kinds	,,	10	08
For women's boots, all kinds	,,	5	04
For half boots, all kinds, for men or women	,,	4	20
Ditto, for children	,,	2	10
Leggings of leather, any size or kind	kilog.	1	89
Covers for writing desks:			
Of Russia or perfumed leather	,,	1	08
Of other leathers	,,	0	67·50
Pocket books or card-cases of leather:			
Common quality	dozen	0	54
Medium quality	,,	1	35
Fine quality	,,	2	70
Satchels of leather for school children	,,	0	94 50
Note.—Pocket-books, card-cases, and satchels, if with ornaments, are subject to a surtax of 25 per cent.			
Cigar cases of leather, ordinary and fine quality	dozen	1	89
Belts of leather, up to medium quality	,,	0	54
Belts of leather, fine quality	,,	0	81
Match boxes of leather:			
Ordinary quality	,,	0	27
Medium or fine quality	,,	0	81
Match boxes of Russia leather, or imitations thereof	,,	2	16
Razor strops	,,	0	40·50
Balls of leather with or without rubber bladder, all kinds	kilog.	0	54
Cases for opera-glasses &c. of wood covered with leather	,,	1	08
Purses of leather:			
Very common	dozen	0	13·50
Common quality	,,	0	32·40
Medium quality	,,	1	08
Fine quality	,,	2	70
Leather suspenders	,,	1	35
Common leather tobacco cases	,,	0	27
Accessories of leather, for baskets	kilog.	0	33·75
Cases for arms, of leather	each	2	86
Sheaths or cases (*estuches*) for revolvers or pistols	,,	1	30
Cartridge cases or belts of leather, all kinds	dozen	3	38
Coverings (*fundas*), of leather, for revolvers	,,	4	16
Gun coverings of leather	,,	10	40
Ammunition boxes of chamois or other leathers	,,	3	12
Leather powder flasks	,,	5	20
Sword belts of leather or patent leather	each	0	52
Covers for books, of Russia leather or imitations thereof	kilog.	2	70

18.—INDIA RUBBER AND GUTTA PERCHA.

UNWROUGHT AND WROUGHT.

Articles.		Rates of Duty. Pesos.	cts.
Caoutchouc in the natural state	kilog.	0	05
Caoutchouc (*caucho*):			
Purified (*goma elastica*)	,,	0	32·40
Vulcanised (English sheet, etc., black or red), bags, bands, cloth, bandages, teats, trusses, pumps, sponges, tubes less than 5 mm. in diameter, and all other articles, not specially mentioned, for medical uses†	kilog.	1	35
Urethral sounds or catheters	each	0	02·70
Tubes of from 5 mm. in diameter, stoppers, rings for teething, syringes, etc.†	kilog.	0	81
Lined or woven with cotton, linen or wool, forming bands, measures, teats, and other articles for medical uses	kilog.	1	35
Ditto, lined or woven with silk or mixtures thereof	,,	2	94
Cloth, such as mackintosh, silk, etc.	,,	0	54
Hardened (ebonite, etc.), in the form of canulas, syringes, and other articles for medical uses	kilog.	0	94·50
Rubber (*goma*):			
In bands, for billiards	,,	0	40·50
Elastic, worked into sheets, valves, belting, cords, and mats	kilog.	0	27
Ditto, with cloth or metal insertions	,,	0	16·20
Manufactured in the form of horse-shoes, rings, tyres for carriage and cart wheels, bands for saws, etc.	kilog.	0	40·50
Manufactured in the form of automobile tyres (*llantos*)	kilog.	0	54
Boots and shoes:			
Of cloth, with caoutchouc soles:			
For infants	dozen	2	10
For children	,,	2	52
For women and men	,,	5	04
Of caoutchouc (*caucho*), including weight of receptacle	kilog.	0	52·50
Of cloth and rubber, with sole of rubber:			
Up to 25 centimetres	dozen	1	26
Of greater size	,,	2	94
Of rubber (*hule*) and felt:			
For children	,,	1	26
For infants	,,	0	63
For women	,,	1	68
For men	,,	2	10
Soles and wads of rubber for boots, with or without insertions of cloth	kilog.	0	42
Flexible tubes of rubber and asphalt for electrical purposes	kilog.	0	09·45
Cases for guns, made of rubbered cloth	each	0	78
Capes of waterproof or rubber cloth, with or without hood, for men or women, and overcoats and ponchos of the same cloths	each	2	52
Collars of rubber (*caucho*)	dozen	0	54
Leggings of rubber or waterproofed cloth	pair	0	63
Cuffs of rubber (*caucho*)	dozen pairs	0	67.50
Elastic cords for physical exercises	dozen	1	89
Match boxes of rubber:			
Common quality	,,	0	27
Medium or fine quality	,,	0	81
Erasing rubber, and rubber for cleaning razors	kilog.	0	40·50
Rubber in cord, and rubber for hose or slings, and rubbers and tubes for vaporisers	kilog.	0	67·50
Liquid rubber, in any receptacle (including weight of same)	kilog.	0	13·50
Toys of vulcanised or elastic rubber	,,	0	32·40
Rubber stamps, complete or not	dozen	2	70
Tobacco pouches of rubber, common	,,	0	27
Braids or elastic cords:			
With silk	kilog.	1	35
Of cotton	,,	0	81
Boot elastics:			
With silk	,,	0	81
Other	,,	0	54
Tubes, pipes, hose, angles and joints, of rubber:			
Without insertions of cloth, with the exception of those of English sheet or its imitations	kilog.	0	27
With insertions of cloth, and with or without wire	,,	0	16·20
Druggists' wares:			
Gutta-percha cloth, and gutta-percha for dentists	,,	0	67·50
Gutta-percha manufactures	,,	0	54
Rubber balls (*globitos*):			
With mouthpiece of wood or bone	,,	0	54
Without mouthpiece	,,	1	62

† The duty is reduced by 30 per cent. if these articles are made of white vulcanised india rubber.

19.—PAPER, STATIONERY AND BOOKS.

Articles.		Rates of Duty. Pesos.	cts.
Fibre or wood pulp for the manufacture of paper	100 kilogs.	0	15
Paper:			
Coloured or white paper for wrapping; brown paper, straw paper and paper for bags	kilog.	0	08·16
Common white for newspapers, in rolls or reams	,,	0	02·12
Paper, with cloth, for insoles of boots	,,	0	06·75
White, for books; and writing paper, of all kinds and qualities, including coloured paper for office use	kilog.	0	04·30
Paper for lining	,, *g*	0	04·05
Wall paper:			
Coloured	,, *g*	0	06·75
Common, gilt, silvered, or bronzed	,, *g*	0	18·90
Stamped or imitation leather, varnished or not	,, *g*	0	16·20
Ditto, gilt, silvered, or bronzed	,, *g*	0	40·50
Ditto, *apañado*, ungilt	,, *g*	0	27
Ditto, gilt, silvered or bronzed	,, *g*	0	48·60
Albuminised, especially that for photography, including weight of tin	kilog.	0	54
Cigarette paper	,,	0	16·20
Filter paper	,, *g*	0	06·75
Oiled paper for copyists; blotting paper and so-called hygienic paper	kilog.	0	08·10
Tissue paper, coloured, and others not mentioned	,,	0	10·80
Metallic (enamel) paper, white or coloured	,,	0	40·50
Ferro-prussiate paper and other paper specially prepared for copying plans	kilog.	0	16·20
Paper in strips or discs for telegraphs or indicators	kilog	0	04·05
Transparent paper for windows, called *glacier*	,	0	43·20
Perforated, for bonquets, boxes, pastilles or other ornamental purposes	,,	0	27
Carbon paper, ordinary, for hand tracing	,,	0	40·50
Carbon paper for writing machines (typewriters)	,,	0	94·50
Cardboard:			
Not covered, straw yellow, grey, made from paper and that made from mechanical wood pulp, common	kilog.	0	01·62
Ditto, covered, and pasteboard of all other materials, up to fine quality	kilog.	0	03·24
Cut and prepared for further manipulation for the manufacture of receptacles or printed	kilog.	0	04·05
Printed, for lotteries, loose	,,	0	12·60
For the manufacture of playing cards	,,	0	05·40
Millboard of all kinds	,,	0	05·40
Cards (*tarjetas*):			
Blank cards of all kinds	,,	0	13·50
Congratulation cards of all kinds plain	,,	0	40·50
Cards of pasteboard with applications of celluloid, silk or plush	kilog.	0	54
Cards with inscriptions, for photographs	,,	0	27

PAPER, STATIONERY AND BOOKS—continued.

Articles.		Rate of Duty. Pesos.	cts.
Postcards:			
Without inscription, other than the usual printed matter	kilog.	0	42
Sensitised for photographs	,,	0	54
Ditto, with applications of silk or mixed silk	,,	1	05
Playing cards	gross of packs	10	20
Note.—Playing cards are also subject to an excise duty at the rate of 40 *pesos* (paper currency) per gross of packs.			
Boot and shoe stiffenings of cardboard	kilog.	0	04·05
Wads, for boots and shoes, of uncovered pasteboard	,,	0	04·05
Lampshades of paper or pasteboard, with or without frame	kilog.	0	10·80
Vessels for electric batteries or accumulators, of papier-mâché or other similar materials	kilog.	0	06·75
Cases for shotguns, of pasteboard covered with leather or rubbered cloth	dozen	5	20
Paper bags, with or without printed matter	kilog.	0	09·45
Empty match boxes of pasteboard	,,	0	29·40
Cases or boxes for hats, spectacles, razors, etc. of pasteboard	kilog.	0	16·20
Boxes of pasteboard for sweetmeats and similar articles	,,	0	40·50
Ditto, ornamented with silk	,,	1	08
Pads of blotting paper, common, for writing desks	,,	0	08·10
Card-cases of paper	dozen	0	18·90
Cigar cases of paper	,,	0	27
Drawings or designs and models for embroidering or tracing, in pasteboard or paper, and patterns for garments	kilog.	0	27
Boxes of pasteboard for pills or powders (weight with package)	kilog.	0	21·60
Cases of pasteboard, lined with cloth (*tapizado*), for fancy goods, spectacles, cigar-holders, fifes, etc.	kilog.	0	67·50
Ditto, covered with leather	,,	1	08
Labels:			
For beverages, cigars, matches, perfumery, chemical products, etc.:			
In one colour	kilog.	0	42
In two or more colours (except phototypes)	,,	0	54·60
Paper labels for prices, gummed or not	,,	0	29·40
Ditto, with inscriptions which indicate that they are for a special purpose	kilog.	0	42
Price labels, of pasteboard for hanging up, all kinds	,,	0	10·50
Ditto, with inscriptions	,,	0	21
Lanterns (*faroles*) of paper	,,	0	09·45
Flowers or parts of flowers, of paper (including weight of the box)	kilog.	0	40·50
Paper hat-covers (*fundas*)	,,	0	08·10
Paper initials, for hats	,,	0	54
Lottery cards, in pasteboard boxes, sets of 24 cards	doz. sets	0	63
Ditto, sets of 48 cards	,,	1	47
Ditto, in wooden boxes	,,	2	10
Paper capsules	kilog.	0	27
Masks of pasteboard, without beard	,,	*g* 0	08·10
Masks of pasteboard, with beard	,,	*g* 0	27
Lamp or fire screens of paper	,,	0	13·50
Purses of paper, very common	dozen	0	13·50
Printed matter (*impresos*):			
Commercial, such as bills of exchange, cheques, policies, shares, stamps, letters of credit, etc.	kilog.	0	84
Commercial, such as invoices, memoranda, printed paper and envelopes, bills, receipts, etc., typographed in one colour	kilog.	0	25·20
Ditto, lithographed, stamped in copper or steel and in colours	kilog.	0	42
On cardboard, in inks, colours or chromos for advertisements or other uses, calendars, and backs for calendars, with or without blocks	kilog.	0	25·20
Ditto, on millboard, in tickets or other forms, for advertisements, with or without inscriptions, except photographs	kilog.	0	42
Printed paper for advertisements, and ordinary printed cardboard, for advertisements, not mentioned above; also loose blocks for calendars	kilog.	0	10·50
Cardboard portfolios, with or without brass or iron spring, for filing invoices, bills, etc.	kilog.	0	13·50
Printed books of all kinds, magazines, daily papers and scientific and literary periodicals, with or without illustrations, maps, and copy-books for schools		Free	
Blank books and memorandum books, in paper covers, or bound in boards, including note-books bound in oil-cloth (*hule*) or boards	kilog.	0	08·10
Blank books, bound in leather, leather boards, or cloth	,,	0	18·90
Almanacs and propagandist notices	,,	0	10·50
Note-books, bound, of slate, for the pocket	,,	0	05·40
Portrait albums, and covers for the same:			
With or without paper covers	dozen	0	81
Common, with covers of velvet, cotton, plush or celluloid,	dozen	1	62
Medium quality, with covers of leather, board, plush or velvet of silk, pure or mixed	dozen	3	24
Fine, with covers of leather, board or wood	,,	8	10
With covers of tortoiseshell, ivory or mother-of-pearl	,,	21	60
Ditto, with incrustations or ornamentations	,,	54	00
For postcards:			
Of cloth	,,	0	67·50
Of paper or pasteboard	,,	0	40·50
Ditto, with leather covers	,,	1	35
With music	Dutiable according to kind, with a surtax of 25 %		
Pictures for placards or advertisements, with wooden frame, common	each	0	08·10
Engravings:			
Chromos, oleographs, and prints of all kinds, in colours, on millboard, paper, or pasteboard, up to medium quality	kilog.	0	84
Ditto, fine quality	,,	2	10
Photographs on cards, of all sizes, with or without inscriptions	kilog.	0	81
Ditto, in colours	,,	1	26
Phototypes	,,	1	05
Parchment, all kinds	,,	1	26
Pencil-holders and lead-carriers (automatic or mechanical) of common metals, combined or not with wood, of caoutchouc or other materials	kilog.	0	94·50
Ditto, uncombined, and all kinds of pencils for paper, including so-called pastel pencils (*al pastel*)	kilog.	0	27
Slate pencils	,,	*g* 0	02·70
Pencils of chalk or coloured earths	,,	0	06·75
Pencils of charcoal	,,	0	13·50
Carpenters' pencils	,,	0	14·85
Writing ink, black or coloured, in any condition, including the exterior receptacle	kilog.	*g* 0	02·70
Printing ink:			
In wooden casks or iron drums	,,	*g* 0	04·32
In boxes or jars of sheet metal; also lithographic ink (including the weight of the receptacle)	kilog.	0	13·50
Ink for marking garments:			
In small bottles	dozen	0	32·40
In small bottles, with wooden box	,,	0	54
Indian ink:			
In small bottles	,,	0	27
In small cakes	kilog.	0	27
Steel pens for writing, or pens of other metal	,,	0	67·50
Fountain pens	dozen	1	35

20.—PAINTERS' COLOURS AND MATERIALS.

Articles.		Rate of Duty. Pesos.	cts.
Paints:			
Paste-form: vermilion or cinnabar	kilog	0	40·50
Paste-form (green): verdigris and imperial, with copper base	kilog.	0	08·10
Paste-form, not otherwise mentioned	,,	0	02·70
In powder or lumps, not otherwise mentioned	,,	0	05·40
In flasks (*en pomo*)	,,	0	13·50
Liquid, all kinds, and those (in drums) for ships' bottoms (anti-corrosives)	kilog.	0	06·75
Liquid or paste-form, combined with varnish, and those called smalts	kilog.	0	12·15
For marking sheep	,,	0	02·70
With varnish, with base of naphtha or petroleum ether	,,	0	09·45
Ultramarine blue and green	,,	0	02·70
Prussian blue	,,	0	27
Powdered baryta or impure sulphate of baryta for use in industries	100 kilogs.	0	36
Sulphate of baryta, or permanent white, for lithography	,,	0	00·81
Carbonite, nitrate, chloride and hydrate of barium	,,	0	02·70
Other barium compounds	kilog. net	0	16·20
Zinc oxide (zinc white):			
Pure	kilog.	0	10·80
Impure	,,	0	02·70
Iron oxide, red (colcothar), impure; ochres and earths containing iron, in general	kilog,	0	01·35
White lead (including weight of receptacle)	,,	0	01·20
Varnishes, mixed with linseed oil, for lithography	,,	0	08·10
All other kinds	,,	0	21·60
Lacquers:			
Dry, all kinds, of whatever colour or quality	,,	0	27
With water, of whatever colour or quality	,,	0	08·10
Liquid enamel, called *banana* varnish	,,	0	10·80
Putty, all kinds	,,	0	01·35

21.—DYEING MATERIALS.

Articles.		Rate of Duty. Pesos.	cts.
Aniline:			
Liquid	kilog.	0	10·80
Black	,,	0	20·25
Other colours	,,	0	27
Carmine	,,	2	70
Indigo	,,	0	40.50
Indigo carmine, liquid or paste	,,	0	20·25
Orchil:			
Liquid and in paste	,,	0	06·75
Powder	,,	0	13.50
Extract	,,	2	16
Cochineal	,,	0	16·20
Cutch	,,	0	04·05
Vegetable colouring materials:			
Liquid (including *Breton*)	kilog. net	0	54
In paste	,,	0	81
In powder	kilog.	1	35
Dyes, special, for dyeing leather	,,	*g* 0	02·16
Colouring berries of all kinds	,,	0	40·50
Yellow wood, Brazil wood, logwood, fustic and other dyewoods, all kinds	kilog.	0	02·70

22.—TANNING MATERIALS.

Articles.		Rate of Duty. Pesos.	cts.
Oak and similar bark	kilog.	0	01·35
Cutch, powdered or not	,,	0	04·05
Sumach	,,	0	01·35
Tannic acid	,,	0	17·55
Industrial gallic acid	,,	0	27
Tanning extracts, common, for use in the tanning industries, from 25 to 30 degrees Beaumé, except extract of quebracho or *cebil*	*ad val.*	5%	

OILS, FATS, RESINS, ETC.

23.—GLUE AND GELATINE.

Articles.		Rate of Duty. Pesos.	cts.
Gelatine:			
Fine and medium quality, any brand	kilog.	0	18·90
Common quality	,,	0	10·80
Fish glue or isinglass	,,	1	08
Agar-agar	,,	0	27
Flanders, Cologne, or rabbit glue	,,	0	08·10
Common glue (*cola fuerte*)	,,	0	04·05

24.—GLYCERINE.

Articles.		Rate of Duty. Pesos.	cts.
Glycerine of all kinds	kilog.	0	09·45

Articles.		Rates of Duty. Pesos.	cts.
25.—Grease.			
Grease (degras) for tanners (including weight of the immediate receptacle)	kilog.	0	01·20
Lubricating mineral greases	*ad val.*	27%	
Spermaceti	kilog.	0	27
Stearin	„	0	08·60
Lanolin and similar products	„	0	21·60
Vaseline:			
Yellow	„	0	05·40
Ditto, liquid or not, in bottles, boxes, or jars, antiseptic or not, all brands	kilog.	0	16·20
White or *albolina*	„	0	10·80
Ditto, in bottles, boxes, or pots, antiseptic or not, including cold creams	kilog.	0	18·90
Hazeline, all brands	dozen	0	81
Ointments, unguents, and pomades in the form of specifics, all brands, and in any kind of receptacle, for medicinal or veterinary purposes	dozen	0	81
26.—Petroleum and Mineral Oils.			
Naphtha, or crude petroleum and carburine		Free	
Heavy tar oils	kilog.	0	00·01
Kerosene	litre	0	03·06
Oils:			
Crude paraffin oil	kilog.	0	05·40
Mineral oils, not specified	„	0	02·70
Mineral oils put up in bottles	„	0	20·25
Ligroin and similar oils, benzine (unrectified), up to 120° C. boiling point	kilog.	0	02·70
Napthol and its compounds	net „	0	4
Residues of impure petroleum	„	*g* 0	00·81
27.—Pitch.			
Natural rock asphalt	10 kilogs.	0	00·40
Trinidad pitch or asphalt, for making pavements	kilog.	0	00·20
Asphalt from Palestine, Barbados, etc	„	0	05·40
Mineral pitch	„	*g* 0	00·12
28.—Resins.			
Colophany	100 kilogs.	*g* 0	15
Galipot	kilog.	0	02·70
Resins:			
Scammony and jalap	„	1	35
Others (except gum resins)	„	0	27
29.—Seed Oils.			
Cottonseed, rapeseed (colza), sesame, and navina oils	kilog.	0	10·40
Linseed oil, crude or boiled	„	0	10·24
30.—Turpentine (Oil and Spirit of).			
Venetian, Chian, and other turpentines	kilog.	0	08·10
Oil of turpentine	„	0	03.51
31.—Wax.			
Animal wax:			
Yellow or black	kilog.	0	13·50
Bleached	„	0	24·30
Vegetable wax	„	0	06·75
Mineral wax and ceresine	„	0	08·10
EARTHS, STONES, MINERALS, ETC.			
32.—Cement.			
Cement:			
In blocks	1,000 kilogs.	1	62
White	100 kilogs.	1	62
Set (*armado*) for building purposes	kilog.	0	00·81
Hydraulic or Roman cement	100 kilogs.	*g* 0	29·70
33.—Clays.			
Kaolin, for industrial uses	10 kilogs.	0	00·60
Clay, ground, or in powder, for enamelling (*enlozar*) iron	100 kilogs.	*g* 2	16
Fire clay	1,000 kilogs.	0	60
Modelling clay or plastiline	100 kilogs.	*g* 0	81
34.—Coal, Coke, and Patent Fuel.			
Coal and coke		Free	
35.—Graphite (Plumbago).			
Graphite (plumbago)	kilog.	0	01·35
36.—Lime, Chalk, and Gypsum.			
Lime	100 kilogs.	*g* 0	32·40
Light carbonate of calcium (precipitated or prepared chalk)	kilog.	0	02·70
Natural calcium carbonate (chalk)	„	0	00·405
Sulphate of lime (gypsum in powder)	„	0	00·36
Oxide of calcium	„	0	02·70
Tailors' chalk and billiard chalk, with or without paper, weighed with the immediate receptacles	kilog.	0	05·40
Chalk, for schools, weighed with the immediate receptacles	kilog.	0	02·16
37.—Millstones, Grindstones, etc.			
Grindstones, round:			
Without framework	kilog.	0	00·54
With framework; also those for tanners or for sharpening scythes	kilog.	0	01·35
Emery stones	„	0	05·40
Sharpening rods (*chairas*) of emery	dozen	0	27
Oil-stones, for sharpening razors or tools	kilog.	0	03·24
Whetstones:			
With or without ivory handle, fine quality	dozen	3	24
Of other classes, up to medium quality	„	0	81
38.—Slate.			
Roofing slates, of 2 or 3 millimetres thickness	sq. metre	0	10·80
Artificial slate	kilog.	*g* 0	01·35
Slates for billiard tables, worked or not	sq. metre	0	94·50
Slate in pieces, for chimneys	kilog.	0	01·62

Articles.		Rates of Duty. Pesos.	cts.
CHEMICAL PRIMARY MATERIALS AND CHEMICAL PRODUCTS.			
39.—Acids.			
Anhydrous:			
In the form of gas	kilog.	*g* 0	04·05
Liquid	„	*g* 0	08·10
Acetic acid	„	*g* 0	04·59
Cacodylic acid, and salts thereof not specially mentioned	kilog. net	2	16
Citric and tartaric acids	kilog.	0	07·80
Tannic acid, picric acid, and compounds thereof, also compounds of citric and tartaric acid, not specially mentioned	kilog.	0	17·55
Malic, succinic, and lactic acids, and compounds thereof not specified	kilog. net	0	54
Lactic and sulpho-ricinic acids for industrial use, and impure phosphoric acid	kilog.	0	03·24
Boric acid and salts thereof not specially mentioned	„	0	08·10
Hydrochloric (muriatic), carbolic and sulphuric acids, crude	kilog.	0	01·35
Hydrochloric acid, pure, for industrial use, in carboys (*turiis*)	kilog.	0	02·20
Nitric acid, pure, and hydrofluoric acid, and salts thereof not specified	kilog. net	0	13·50
Nitric acid, crude	kilog.	0	03·14
Formic, oleic, and oxalic acids, and salts thereof not specially mentioned	kilog.	0	05·40
Benzoic, salicylic, gallic, pyrogallic, and prussic acids, and compounds thereof not specially mentioned	kilog. net	0	54
Gallic acid, industrial	kilog.	0	27
Chromic, cyanmic, chrysophanic, glacial phosphoric acids, and compounds thereof not specified	kilog.	1	08
Mineral and organic acids, not specified, and compounds thereof	kilog.	0	81
Oxmic acid	gramme	0	27
40.—Alum.			
Potassic sulphate of aluminium (alum), not calcined	kilog.	*g* 0	01·08
Potassic sulphate of aluminium, calcined	„	*g* 0	05·40
Sulphate of aluminium, crude	„	0	00·30
Chrome alum	„	0	01·62
41.—Ammonia and Salts thereof.			
Anhydrous ammonia, in cylinders, including weight of receptacle	kilog.	0	03
Ammonia solution	„	0	06·75
Bromide	„	0	21·60
Carbonate	„	0	05·40
Hydrochlorate and sulphate	„	0	04·05
Nitrate	„	0	08·10
Fluoride	kilog. net	0	13·50
Bibasic phosphate	„	0	21·60
Valerianate	„	0	54
Salts, not specially mentioned	„	0	21·60
Ammoniacal sulphate of iron	kilog.	0	13·50
42.—Arsenic and Salts thereof.			
Anhydrous, all kinds (white arsenic)	„	0	02·70
Red and yellow arsenic	„	0	04·05
Compounds and salts of arsenic, not specified	kilog net	0	40·50
43.—Bleaching Materials.			
Chloride of lime	kilog.	0	00·54
44.—Bone Ash.			
Calcined bones	kilog.	0	02·70
45.—Borax.			
Sodium borate (borax)	kilog.	0	04·20
46.—Bromine and Iodine.			
Bromine	kilog.	0	67·50
Iodine	kilog. net	1	62
47.—Copperas (Sulphates of Copper, Iron and Zinc).			
Copper sulphate:			
Pure	kilog. net	0	21·60
Crude	kilog.	0	01·80
Ammoniacal sulphate of copper	„	0	13·50
Iron sulphate, pure, and ammoniacal sulphate of iron	„	0	13·50
Iron sulphate and persulphate, crude	„	0	00·54
Zinc sulphate:			
Pure	kilog. net	0	10·80
Crude	kilog.	0	02·70
48.—Ethers.			
Acetic and nitric ethers	kilog. net	0	40·50
Ethylic and sulphuric ethers	„	0	27
Anæsthetic ethylic ether, in vials or bottles	„	0	81
Œnanthic ether	„	12	15
Hydrochloric and hydrobromic ethers, anæsthetic, in vials or bottles	kilog. net	0	94·50
Fruit ethers, and all kinds of ethers not specified	„	1	35
49.—Magnesia and Salts thereof.			
Magnesium oxide (calcined magnesia)	net kilog.	0	21·60
Carbonate of magnesium	kilog.	0	08·10
Sulphate and colorate of magnesium	„	0	00·81
Impure chloride of magnesium	„	0	01·35
Salts of magnesium not specially mentioned	net kilog.	0	13·50
50.—Phosphorus.			
Ordinary phosphorus (including the weight of the receptacle and water in which kept)	kilog.	0	16·20
Amorphous (red) phosphorus	net „	0	40·50
51.—Potash and Salts thereof.			
Nitrate of potash, crude, and also nitrate of potash not chemically pure, destined for industrial purposes, imported in barrels or sacks (including weight of receptacle)	100 kilog.	0	75

CHEMICAL PRIMARY MATERIALS AND CHEMICAL PRODUCTS—continued.

Articles.		Rates of Duty. Pesos.	cts.
Bichromate, chlorate, hydrate (caustic potash), sulphate, carbonate, silicate and sulphide, crude	kilog.	0	04·05
Ditto (except hydrate), pure	net „	0	16·20
Tartrate and bitartrate (cream of tartar) and "Seignet" salt	kilog.	0	13·50
Oxalates, prussiates, permanganate	net „	0	13·50
Sulphite, nitrate, arseniates, cyanide and hydrate, pure	„	0	13·50
Glycerophosphate	„	1	08
Bromide and hyposulphite	„	0	32·40
Iodide	„	1	35
Bisulphite	„	0	10·80
Salts, not specified	„	0	16·20
Chlorate of potash (medicinal), compressed, or in the form of tabloids or pastilles, in boxes, tubes, or bottles, not containing more than 100	dozen	0	54

52.—SACCHARIN.

Saccharin	net kilog.	1	35

53.—SODA AND SALTS THEREOF.

Chloride (pure), acetate, bichromate, sulphite, phosphate and silicate (dry)	kilog.	0	02·70
Arseniates and hydrate (pure)	net „	0	13·50
Chlorate and oxalate	„	0	05·40
Borate (borax)	„	0	04·20
Glycerophosphate, carbolate, hyposulphite, benzoate, bromide, salicylate, sulphocarbolate and tannate	net kilog.	0	54
Carbonate, soda ash, Solvay soda, silicate and nitrate, for industrial use (including the weight of the receptacle)	100 kilogs.	*g* 0	15
Crude sulphate and hydrate (caustic soda)	„	*g* 0	25
Bicarbonate and hyposulphite, for industrial uses	kilog.	0	00·81
Bisulphite, crude	100 kilogs.	0	15
Sulphides	kilog.	0	04·05
Sulphides, crude for industrial uses	„	0	01·35
Compounds, not specified	net „	0	08·10
Bicarbonate of soda (medicinal), compressed or in the form of tabloids, etc., in boxes, tubes, or bottles, not containing more than 100	dozen	0	54

54.—SULPHUR.

Crude sulphur, in lumps	100 kilogs.	*g* 0	07·50
Sulphur, in powder, or roll sulphur	„	*g* 1	62

ARTICLES OF FOOD.

55.—ALE AND BEER.

Beer in casks	litre	0	07·18
Bottled beer	bottle	0	10·30

Note.—The duty is levied on each bottle containing from 501 millilitres up to 1 litre. Bottles containing more than 1 litre will pay in proportion.

56.—BUTTER AND MARGARINE.

Butter (including weight of tin)	kilog.	0	11

57.—CHEESE.

Cheese	kilog.	*g* 0	20·80

58.—COCOA AND CHOCOLATE.

Cocoa in the bean (including the weight of the sack)	kilog.	0	02·40
Cocoa husks	„	0	00·25
Cocoa mixed with oats and similar products	„	0	26·60
Chocolate:			
In paste, including weight of wrappings or boxes	„	0	31·20
In powder (cocoa), including weight of the receptacle	„	0	37

59.—COFFEE AND COFFEE SUBSTITUTES.

Coffee in the bean, with or without husk, including weight of sack	kilog.	0	03·24
Ground coffee, including weight of the receptacle	„	0	06·48
Coffee mixed with chicory:			
Loose	„	*g* 0	02·66
In packets (including weight of packets)	„	0	03·18
Coffee mixed with barley or malt, weighed with box or packet	kilog.	0	08.60
Bulbs of the chicory plant	„	0	01·08
Coffee made from acorns *(café de bellotas)*, all kinds	„	0	06·75

60.—CONFECTIONERY.

Biscuits and small crackers, all kinds and all other cakes (including the receptacle)	kilog.	0	15.60
Ship-biscuit (including the bag)	„	0	02·16
Confectionery, caramels, bonbons and pastilles (including the interior receptacle)	kilog.	0	27
Sweetmeats *(dulces)* and nougat of all kinds (including the receptacle)	kilog.	0	26
Jellies, condensed or concentrated (including the receptacle)	kilog.	0	21·60
Honey, all kinds, refined or not	„	0	03·30
Fruits:			
Candied, all kinds (including the receptacle)	„	0	26
Preserved in their juice, or in syrup (including the receptacle)	kilog.	0	25·90
Preserved in water, in tins or glass bottles (including the receptacle)	kilog.	0	15·60
Preserved in spirits, put up in any form of receptacle (including the receptacle)	kilog.	0	15·16
Preserved in liqueurs, put up in any form of receptacle (including the weight of the receptacle)	kilog.	0	16

61.—FISH.

Fresh fish		Free	
Fish in brine, or pressed, in drums or tins (including the receptacle)	kilog.	0	04·30
Herrings, smoked;			
In kegs (including the receptacle)	„	0	05·40
In boxes (including the weight of same)	„	0	08·60
Cod, and other similar fish	„	0	04·28
Cod, etc. cut up (including the receptacle)	„	0	06·40
Cods' tongues (including the receptacle)	kilog.	0	10·40
Insides *(tripos)* of cod or any other fish	„	0	10·80
Ditto, salted	„	0	08·10
Shrimps, dried (including the receptacle)	„	0	13·50
Stockfish, in bales (including the receptacle)	„	0	02·28
Sardines in oil or sauce, boned or not (including the receptacle)	kilog.	0	05·50
Oysters preserved (including the receptacle)	„	0	04·40
Preserves of fish and shellfish, in whatever manner prepared (including the receptacle)	kilog.	0	20·70
Caviar (including the receptacle)	„	0	42·60
Anchovy paste (including the receptacle)	„	0	31·20

62.—HOPS.

Hops (including weight of receptacle)	„	0	02·50

63.—MEAT—ANIMALS, LIVING, FOR FOOD.

Animals of all kinds, subject to compliance with the requirements of the Sanitary Laws with regard to animals		Free	

64.—MEAT, FRESH.

Fresh meat		Not specified	

65.—MEAT—BACON AND HAMS.

Bacon (including weight of wrapper)	kilog.	0	20·80
Ham (including weight of wrappers)	„	0	26

66.—MEAT, SALTED OR OTHERWISE PRESERVED (EXCEPT BACON AND HAMS).

Meat, salted, in casks	kilog.	0	02·90
Preserved meat, with or without truffles (including the receptacle)	kilog.	0	21
Sausages in all forms, including *mortadela* (including the receptacle)	kilog.	0	31·40

67.—MINERAL WATERS.

Ginger ale	dozen bottles	0	54
Soda water	„	0	43·20
"*Refrescos*":			
In bottles	bottle	0	15·67
Made with soda, in bottles	dozen bottles	0	54

Note.—The bottles referred to above are those containing more than ½ up to 1 litre. Larger bottles pay in proportion.

Medicinal mineral waters in general:			
In bottles containing up to ¼ litre	dozen	0	08·10
In bottles containing from ¼ to ½ litre	„	0	16·20
In bottles containing from ½ to 1 litre	„	0	24·30

68.—MUSTARD.

So-called English mustard, in jars, packets, or bottles (including the receptacle)	kilog.	0	10·60
So-called French mustard, in jars, packets, or bottles (including the receptacle)	kilog.	0	10·50
So-called French mustard, in barrels	„	*g* 0	10·40
Cremona mustard (including receptacle)	„	0	08·10

69.—PICKLES AND SAUCES.

Olives:			
In oil, stuffed or not (including receptacle)	„	0	08·60
In brine, in glass receptacles (including weight of same)	„	0	05·40
Pressed or not, in any other receptacle (including weight of same)	kilog.	0	03·20
Capers:			
In glass receptacles (including weight of same)	„	0	08·40
In wooden barrels or tins (including receptacles)	„	0	06·44
Chucrut:			
Or green vegetables in brine (including receptacle)	„	0	02·70
Prepared (including receptacle)	„	0	08·10
Preserved vegetables in tins, flasks, or bottles (including weight of same)	kilog.	0	12·50
Pickles:			
In bottles (including same)	„	0	10·40
In barrels or tins (including receptacle)	„	0	07·28
Sauces, English and the like, in bottles (including weight of same)	kilog.	0	16

70.—RICE.

Rice (including weight of sack)	kilog.	0	02·16
Rice, unhusked (including weight of sack)	„	0	00·54
Semolina		Free	

71.—SALT.

Rock salt for industrial use	100 kilog.	0	40·50
Salt for sea baths *(baños de mar)*	kilog.	0	02·70
Common salt	Hectolitre	0	21
Fine salt:			
In casks or sacks (including receptacle)	kilog.	0	01·04
In glass jars (including weight of same)	„	0	02·12

72.—SPIRITS.

NOTE.

Spirituous beverages of an alcoholic strength exceeding the limits specified below pay a surtax of 1 *centavo* per litre for each degree or fraction thereof in excess of the respective maximum.

"Bottles" are those of a capacity of from 501 millilitres to 1 litre; half-bottles, those containing from 260 to 500 millilitres; quarter-bottles, those containing up to 260 millilitres. Bottles of a capacity of more than 1 litre pay in proportion.

Brandy (*Aguardientes*) not exceeding 79°:			
In casks or demijohns	litre	0	06·20
In bottles containing from 0·501 to 1 litre	bottle	0	25⅔
Anise spirit, not exceeding 50°:			
In casks or demijohns	litre	0	28·30
In bottles	bottle	0	33⅔
Arrack, not exceeding 50°:			
In casks or demijohns	litre	0	28·60
In bottles	bottle	0	33⅔

Articles.		Rates of Duty. Pesos.	cts.
Cognac, not exceeding 50° :			
In casks or demijohns	litre	0	28·70
In bottles	bottle	0	33⅝
Kirsch, not exceeding 50° :			
In casks or demijohns	litre	0	28·70
In bottles	bottle	0	34
Rum, not exceeding 50° :			
In casks or demijohns	litre	0	28·50
In bottles	bottle	0	34
Cane brandy, not exceeding 79° :			
In casks or demijohns	litre	0	20·30
In bottles	bottle	0	25⅔
Gin, not exceeding 50° :			
Aromatic, in bottles	,,	0	33·50
In casks or demijohns	litre	0	23·20
Whisky, not exceeding 50° :			
In casks or demijohns	,,	0	30·60
In bottles	bottle	0	30·75
Absinthe, not exceeding 68° :			
In casks or demijohns	litre	0	29·60
In bottles	bottle	0	34⅔
Liqueurs, up to 50°, in bottles :			
"Grande Chartreuse"	,,	0	35⅔
Other brands, fine quality	,,	0	34⅓
Common quality, including appetisers with base of alcohol	bottle	0	33⅝
Common quality, including appetisers with base of alcohol, in casks or demijohns	litre	0	29·90
Punch, in bottles	bottle	0	10 5/12
Vermouth :			
In casks or demijohns	litre	0	15·50
In bottles containing not more than 1 litre	bottle	0	16⅔

73.—SUGAR, GLUCOSE, AND MOLASSES.

Refined sugar, or sugar of 96 degrees polarisation or more	kilog.	0	08·76
Unrefined sugar, or sugar of less than 96 degrees polarisation (including the weight of the sack)	kilog.	0	06·72
Sugar candy	,,	0	09·45
Milk sugar	,,	0	13·50
Grape sugar or glucose, and caramel sugar	,,	0	02·70

74.—TEA.

Tea of all kinds	,,	0	21·20

75.—VINEGAR.

Vinegar :			
In casks or demijohns	litre	0	01·62
In bottles (litre bottles)	bottle	0	02⅙

76.—WHEAT.

Wheat for seed		Free	

77.—WHEAT FLOUR.

Wheat flour, in sacks or casks		Free	

78.—YEAST.

Yeast		Not specified	

MISCELLANEOUS ARTICLES.

79.—ARMS, AMMUNITION AND EXPLOSIVES.

Note.—Unfinished arms are dutiable as finished arms.

Rifles, carbines, or short carbines, of any class or system	each	6	24
Saloon or "Monte Cristo" rifles (Flaubert system) from 6 to 9 mm., and also spring and compressed air-guns	each	2	08
Ditto, repeating	,,	4	16
Percussion shot-guns :			
Single barrel	,,	0	78
Double barrel	,,	1	56
Shot-guns, central-fire system :			
Single barrel	,,	3	64
Double barrel :			
Common or medium quality	,,	5	20
Fine quality	,,	26	00
Percussion pistols, single or double barrel	,,	0	52
Pistols :			
Lefaucheux or Remington system, single or double barrel, central or ring fire :			
With the butt of ivory or mother-of-pearl	each	3	12
With the butt of other materials	,,	1	56
Saloon pistols	,,	1	56
Repeating pistols	,,	5	20
Revolvers :			
Common quality	,,	1	04
Medium quality, with or without extractors, including imitation fine quality revolvers	each	2	60
Fine quality	,,	5	20
Blunderbusses, percussion or muzzle-loading	,,	2	60
Ramrods of wood or iron :			
In one piece	dozen	0	41·60
In three pieces	,,	1	30
Wads for shot-guns	kilog.	0	26
Balls and small shot, lead	,,	0	05·20
Percussion caps :			
For rifles and shot-guns (weight with box)	,,	0	67·60
Of other kinds (weight with boxes)	,,	1	04
For dynamite	,,	0	40·50
Gunpowder :			
For use in mines		Free	
Black, all kinds	kilog.	0	26
Crimson or cellulose	,,	0	78
Dynamite :			
For use in mines		Free	
All other kinds	kilog.	0	13
Cartridge cases or cartridges, all kinds :			
Empty	,,	0	62·40
Filled	,,	0	36·40

Articles.		Rates of Duty. Pesos.	cts.
Swords, sabres, or rapiers, all kinds	each	3	12
Common sabres for troops	,,	0	78
Fencing sabres (of iron or steel)	dozen	7	80
Foils, all kinds	pair	1	04
Blades :			
For foils	each	0	07·80
For fencing sabres or broad swords	,,	0	26
For sabres, swords, or rapiers	,,	1	04
For poniards, daggers, and sword-canes	centimetre	0	01·01
Cutlasses or short sabres, with brass hilts	each	0	78
Poniards and daggers, with or without sheath :			
With handles of ivory, mother-of-pearl, or tortoise-shell	kilog.	4	16
Others	centimetre	0	02·34
Fence guards, wire	dozen	2	43
Hilts :			
For foils	,,	3	90
For fencing sabres, swords, or broad swords	,,	6	24

80.—BLACKING.

Blacking in paste	kilog.	0	05·40
Liquid blacking	litre	0	08·10

81.—BRAN.

Bran		Not specified	

82.—CANDLES.

Candles of all kinds :			
Of stearin, tallow, paraffin, or mixtures of these materials	kilog.	0	10·60
Of wax, spermaceti, or other classes	,,	0	27

83.—CARTS AND CARRIAGES.

North American carriages :			
With four wheels :			
For six or more persons	each	93	60
For four persons	,,	62	40
For two persons	,,	52	00
With two wheels :			
For more than two persons	,,	41	60
For two persons	,,	15	60
Carriages for the road, carriage frames, without body, known as sulkies, two wheels	each	6	24
Racing sulkies	,,	41	60
Landaus or vis-à-vis	,,	416	00
Coupés	,,	312	00
Victorias	,,	208	00
Tilburys or brakes	,,	104	00
Automobile carriages and carts	*ad val.*	12 %	
Accessories and spare parts for automobiles :			
Hoods	kilog.	0	24
Cámaras	,,	0	24
Bobbins and magnets	,,	0	30
Kerosene lamps	,,	0	28·80
Acetylene lamps	,,	0	26·40
Parts for the motor (valves, springs, etc.)	,,	0	13·20
Carriage parts (axles, gears, covers, brakes, etc.)	,,	0	07·20
Pumps	,,	0	15·60
Hooters	,,	0	30
Carriage bodies, unfinished :			
For landaus or coupés	each	78	00
For victorias or brakes	,,	41	60
For tilburys	,,	20	80
Drays (*zorras*), with or without moveable seat	kilog.	0	02·70
Axles :			
Patent or half patent axles, for carriages	each	2	16
For carts or sulkies	kilog.	0	02·70
Of iron or steel, turned or polished	,,	0	02·16
Wheels for carriages	*ad val.*	52 %	
Accessories not elsewhere specified, for the construction of carts or carriages :			
Of iron	kilog.	0	05·40
Of plated, nickelled or bronzed iron	,,	0	13·50

84.—CLOCKS AND WATCHES.

Clocks (for the wall, table, etc.) :			
Of wood or zinc, common quality, 24 hour clocks	each	0	40·50
Ditto, medium or fine quality	,,	0	81
Ditto, common and medium quality, from 1 to 20 day clocks	each	0	81
Ditto, fine quality	,,	2	70
Alarm clocks :			
Common quality	dozen	1	35
Medium quality	,,	2	16
Fine quality	,,	5	40
Clocks of other kinds	*ad val.*	27 %	
Gold watches, with one or two cases :			
For men, with chronometer or other complications	each	4	00
For men, other	,,	1	50
For women	,,	0	75
Ditto, with fine pearls, or diamonds	,,	1	25
Silver watches :			
For men or women, all systems, up to medium quality	,,	0	20
Fine quality, or with complications	,,	0	60
Watches, plated or veneered with gold, all kinds	,,	0	25
Watches of common metal, gilt, plated, nickelled, enamelled, steel-finished or not	each	0	10
Note.—Incomplete watches are dutiable as complete watches. Cases for wall or table clocks are dutiable as complete clocks.			
Watch glasses	hundred	0	27
Common metal keys for clocks	gross	0	54

85.—CORDAGE AND TWINE.

Twine, etc. :			
Of cotton	kilog.	0	10·80
Of other materials	,,	0	08·10
Thick, for fastening springs	,,	0	04·59
Tarred, or marline	,,	0	09·45
Twine for sewing sacks and for reaping machines		Free	

MISCELLANEOUS ARTICLES—continued.

Articles.	Rates of Duty. Pesos.	cts.
86.—CYCLES.		
Bicycles and tricycles:		
With one seat, all kinds, except those for children (the wheels of which do not exceed 60 cm. in exterior diameter) complete and finished, or otherwise ....each	10	80
For children, with wheels measuring up to 60 cm. in exterior diameter ....each	4	86
Note.—Bicycles and tricycles such as described above, with more than one seat, pay an additional duty of 2½ *pesos* (10*s.*) for every extra seat.		
Motor cycles of all kinds ....each	27	00
Accessories and spare parts, all kinds, finished or not ..kilog.	0	62·10
87.—DYNAMO-ELECTRIC MACHINERY AND APPARATUS AND ELECTRIC LAMPS.		
Electrical motors and dynamos, all kinds ....kilog.	*g* 0	01·25
Electric motors (small) for ventilators, complete or not ..each	2	16
Ampère-meters or volt-meters:		
Pocket .... ,,	0	54
Other kinds .... ,,	1	35
Commutators, all kinds ....each key	0	54
Meters, apparatus or instruments for measuring electric current, including those for electric lighting ....each	3	24
Portable galvanometers .... ,,	2	16
Electric piles, all kinds ....kilog.	0	06·75
Elements for electric cells or accumulators .... ,,	0	05·40
Vessels for electric cells and accumulators:		
Of glass .... ,,	0	01·89
Of earthenware .... ,,	0	02·70
Of other materials .... ,,	0	06·75
Morse telegraphic apparatus ....each	4	86
Ditto, without case (*relojeria*) .... ,,	2	43
Telephones:		
For houses, without coil, finished or not .... ,,	0	54
With coil, finished or not .... ,,	0	81
Magnetic, finished or not .... ,,	1	89
Resistance boxes:		
For arc lamps ....kilog.	0	05·40
For electric motors .... ,,	0	08·10
Cylinders for arc lamp resistance boxes .... ,,	0	04·05
Electric bells and gongs, all kinds ....each	0	13·50
Lamps (complete or not):		
Arc or moderator lamps, with their resistance boxes, attachments and globes:		
Up to 60 cm. in length of lamp, excluding rose (*perilla*) and holder ....each	3	24
From 60 to 100 cm., excluding rose and holder .... ,,	4	32
More than 1 metre, excluding rose and holder .... ,,	5	40
Incandescent lamps of all kinds, including Nernst lamps kilog.	*g* 0	21·60
Pocket electric lanterns:		
Of copper, bronze, or nickel ....dozen	1	62
Of composition, tinplate, papier-mâché and pasteboard ,,	0	67·50
Accessories, such as switches, fuses, interrupters, keys, plugs, etc., of all kinds and systems:		
With base and cover of porcelain or wood ....kilog.	0	14·85
With porcelain base and covers of metal, papier-mâché, or wood ....kilog.	0	24·30
With base of slate or marble, with or without cover ,,	0	32·40
Not put together, in detached parts of bronze or copper, without the corresponding base of porcelain, slate or marble ....kilog.	0	67·50
Carbons:		
For voltaic arc lamps .... ,,	*g* 0	07·40
Electrodes for furnaces .... ,,	0	02·70
Underground cables, with interior lining of lead and armature (*armadura*) of iron or steel ....kilog.	0	01·25
Other wire and cables. See under "Brass and Copper"		
88.—HATS (SILK AND FELT).		
Adhesive felts (*chemises*) for men's and women's hats....each	0	31
Non-adhesive felts (*cloches*) for men's and women's hats, including circles and squares of felt ....each	0	51⅔
Felt in pieces for hats ....kilog.	3	06
Linings or covers:		
Of silk, pure or mixed .... ,,	3	36
Of cotton mixed with silk .... ,,	1	61
Men's and boys' hats, of woollen felt:		
Hard or rubbered ....each	0	36·17
Soft .... ,,	0	35·58
Tall hats:		
Varnished, for coachmen .... ,,	0	72·50
Others .... ,,	2	06⅔
89.—HORSES.		
Horses	Free	
90.—HOUSEHOLD FURNITURE.		
Sideboards:		
Of painted or varnished wood, in one or two pieces ....each	12	60
Of mahogany, oak, or walnut, in one or two pieces .... ,,	25	20
Ditto, in three pieces .... ,,	52	50
Chests of drawers, all kinds:		
Up to medium quality .... ,,	8	40
Fine quality .... ,,	16	80
With escritoire .... ,,	12	60
Book cases (revolving) .... ,,	5	04
Book cases or book shelves, with doors .... ,,	12	60
Small book cases for music .... ,,	1	68
Tall book cases for music .... ,,	3	36
Corner cases or cabinets:		
Up to medium quality .... ,,	4	20
Fine quality .... ,,	8	40
Brackets or corner cupboards (hanging) ....dozen	10	08
Washing stands, small:		
Of deal, painted or varnished, with or without marble. each	1	26
Of other woods .... ,,	2	10
Washing stands, large:		
Without dressing table, of any wood, up to medium quality each	8	40
With dressing table up to medium quality, with toilet utensils .... each	12	60
Ditto, fine quality .... ,,	21	00
Small dressing or shaving tables .... ,,	2	94
Wardrobes, without mirrors:		
With one door, common quality .... ,,	6	30
With one or two doors:		
Up to medium quality .... ,,	12	60
Fine quality .... ,,	21	00
Ladies' worktables of all kinds:		
Up to medium quality .... ,,	1	68
Fine quality .... ,,	3	36
Writing tables for ladies:		
Of painted white wood .... ,,	3	36
Of other woods .... ,,	6	30
Writing desks of wood (*ministro*):		
Up to medium quality .... ,,	8	40
Fine quality .... ,,	16	80
Cylindrical or rotary desks (North American style) .... ,,	16	80
Night tables:		
Up to medium quality .... ,,	1	69
Fine quality .... ,,	3	36
Dining tables:		
Common quality .... ,,	4	20
Medium quality .... ,,	10	50
Fine quality .... ,,	21	09
Carving tables (*mesas de trinchar*):		
Up to medium quality .... ,,	8	40
Fine quality .... ,,	16	80
Centre tables:		
With four legs:		
Up to medium quality .... ,,	6	30
Fine quality .... ,,	12	60
With one leg with or without marble:		
Up to medium quality, and those for tea .... ,,	3	36
Fine quality .... ,,	6	72
Card tables of all kinds .... ,,	4	20
Billiard tables (*de carambola*) without pockets, common ,,	40	50
Billiard tables of any other class .... ,,	81	00
Sofas and couches:		
Of white wood, painted or varnished, framework only, or with mat seat ....each	4	20
Ditto, of mahogany, oak, walnut, or jacaranda .... ,,	8	40
Ditto, covered with leather .... ,,	14	70
Of bent wood or imitation wicker, with seat of mat, or of painted, stamped, or varnished wood ....each	2	10
Ditto, with seat and back of mat or of painted, stamped, or varnished wood ....each	2	94
As above, with three medallions .... ,,	5	04
Chairs:		
North American style:		
Of painted or varnished wood:		
With wooden seat ....dozen	1	68
With mat seat, with or without arms, except such chairs of walnut wood ....dozen	2	52
Of walnut wood .... ,,	7	56
*With straw plait seat, or framework only:		
*Of painted or varnished wood, including those of imitation wicker, or of bent wood, and those with seat of stamped, painted, or varnished wood ....dozen	4	20
*Of mahogany, oak, walnut or jacaranda, up to medium quality ....dozen	10	50
*Ditto, fine quality .... ,,	21	00
*With seat and back of straw plait:		
*Of painted or varnished wood, including those of imitation wicker, or of bent wood, and those with seat and back of painted, stamped, or varnished wood ....dozen	6	30
*Ditto, fine quality .... ,,	10	50
*Of mahogany, oak, walnut or jacaranda, up to medium quality ....dozen	12	60
*Ditto, fine quality .... ,,	25	20
*With seat and back of leather .... ,,	29	40
Easy chairs (de hamaca):		
North American style:		
With or without arms and those jointed .... ,,	6	30
Of walnut wood .... ,,	12	60
With seat or back and seat of straw plait:		
Of painted or varnished wood, including imitation wicker dozen	12	60
Of mahogany, oak or walnut .... ,,	25	20
Folding or travelling chairs, with cloth .... ,,	6	30
Mechanical chairs (with wheels) for children .... ,,	10	50
High chairs, for children .... ,,	8	40
Other chairs for children	Dutiable according to kind with a reduction of 30%	
Chairs for writing tables, with screw spring:		
Of painted or varnished wood, with cane (mat) seat (North American style) ....dozen	10	50
Ditto, of walnut wood .... ,,	21	00
Reclining chairs, of all kinds, finished or not ....each	2	10
Rotatory chairs and armchairs, upholstered with leather each	6	30
Ditto, with mat (cane) seat .... ,,	2	10
Piano stools, all kinds .... ,,	1	26
Footstools ....dozen	5	04
Beds:		
Of painted white wood:		
Single ....each	2	94
Double .... ,,	4	
For children .... ,,	1	26

* Chairs of the kinds marked * (above), if with arms, pay a surtax of 30%.

Articles.		Rates of Duty. Pesos.	cts.
Of other woods, or of veneered wood :			
Single	each	16	80
Double	,,	25	20
For children	,,	5	04
Cots :			
Of iron	kilog.	0	03·36
Of iron, with brass	,,	0	06·30
Of brass	,,	0	18·90
Cradles :			
Of painted wood, up to medium quality	each	1	26
Ditto, with gilding	,,	3	36
Rocking (North American style)	dozen	4	20
Bedroom suites (composed of not more than one bed, chest of drawers, washing stand, table, towel rack, four chairs, one hammock chair, and a night table) :			
Of oak or walnut :			
Common quality	suite	21	00
Up to fine quality	,,	42	00
Of painted wood or pine :			
Common quality	,,	12	60
Up to fine quality	,,	21	00
Bidets with wooden frame	each	2	10
Furniture not mentioned elsewhere in the Tariff	*ad val.*	42%	

91.—MATCHES.

Wooden matches (including weight of tin box)	kilog.	0	11
Wax matches or matches of stearin or any other fatty substance :			
Loose (including weight of tin box)	kilog.	1	23·20
In boxes of not more than 6 dozen (including weight of boxes and tin case)	kilog.	0	51·70

NOTE.—In addition to the import duty, an internal tax is levied on matches imported into the Republic at the rate of 1 *centavo* and ½ *centavo* (paper currency) on each box not containing more than six dozen matches of wax and of wood respectively.

92.—MILLINERY (LADIES' HATS, TRIMMED).

Ladies' hats and bonnets :			
Trimmed, fine quality	dozen	21	00
,, medium quality	,,	10	50
,, common quality	,,	3	36
Of cotton or linen, trimmed with ribbon or lace :			
Common quality	,,	1	68
Medium quality	,,	2	52
Fine quality, including those trimmed with Valenciennes lace	dozen	6	30
Of merino, silk (pure or mixed), embroidered or trimmed	,,	6	30

93.—OIL CAKE.

Oil cake		not specified	

94.—PAINTINGS AND DRAWINGS.

Pictures for advertising purposes, with wooden frames, common	each	0	08·10
Paintings and drawings, other	*ad val.*	27%	

95.—PERFUMERY.

Perfumed oils for the toilet :			
In flasks or bottles	kilog.	2	34
In tins (including weight of same)	,,	1	30
Perfumed colours for the toilet	,,	1	56
Cosmetics of all kinds	,,	1	04
Perfumed extracts	litre	4	16
Essences or synthetic perfumes :			
Such as rose and artificial musk	kilog.	16	20
Similar to essence of neroli, heliotrope, jardenia, jessamine, acacia, arnica, violet, etc.	kilog.	8	10
Not specially mentioned	,,	2	16
Essences or extracts, alcoholic, for perfumery, with not more than 25 per cent. of perfume or essence	kilog.	2	16

NOTE.—In addition to Customs duty, internal revenue duty is leviable as follows, the duties being expressed in paper currency (1 paper peso [100 centavos] = about 1*s.* 9*d.*) :—

Essences, extracts, lotions, and in general all kinds of perfumery in bottles, flasks or jars, powders, pomades, pastilles, cosmetics, tinctures, soaps in any form, and, generally, all toilet articles and articles for hygienic use ; for each bottle, flask, jar, box, packet or other unit for retail sale :			
Sold at a price (including the duty) of—			
1 peso or less	kilog.	0	05
More than 1 peso and up to 2 pesos	,,	0	12
More than 2 and up to 3 pesos	,,	0	21
More than 3 and up to 4 pesos	,,	0	32
More than 4 and up to 5 pesos	,,	0	45
More than 5 pesos—for every peso of price	,,	0	15

96.—PIANOS.

Grand pianos	each	135	00
Half grand pianos (*de media cola*)	,,	81	00
Upright pianos, all kinds	,,	40	50

97.—SHIPS AND BOATS.

Small vessels, all kinds, rigged or not, up to 6 tons	*ad val.*	10%	
Other vessels, rigged or not ; boats for regatta clubs		Free	

98.—SOAP.

Soap, perfumed :			
Common quality	kilog.	0	20·80
Medium quality	,,	0	78
Fine quality	,,	1	56
Soft soap, green or yellow	,,	0	01·35
Animal soap	,,	0	16·20
Common, such as so-called Spanish, Marseilles, sapolio, etc.	kilog.	0	05·40
Coco-nut soap	,,	0	08·10
Antiseptic and medicinal soaps, all kinds	,,	0	32·40
Soap powders	,,	0	52

99.—STARCH.

Starch of all kinds (including the weight of wrapper or cardboard box)	kilog.	0	08·30

100.—STRAW PLAITING FOR HATS.

Braid or tissue of straw, common, for hats	,,	0	21·60
Ditto, up to 6 mm. breadth	,,	0	81
Ditto, fancy, of any breadth	,,	0	54
Ditto, combined with silk	,,	0	94·50

101.—TOBACCO, CIGARS AND SNUFF.

Tobacco, in the leaf or cut :			
Havanna	kilog.	0	72
Paraguay	,,	0	12·16
Of other origin	,,	0	22·80
Stems (*palo*) of tobacco	,,	0	15·20
Cigars :			
Of Havanna tobacco :			
In wooden boxes (including weight of same)	,,	1	60
In cardboard boxes (including weight of same)	,,	2	39
Of tobacco other than Havanna :			
In wooden boxes, containing not more than 100 cigars (including weight of boxes)	kilog.	0	62·50
In cardboard boxes (including weight of same)	,,	0	78·60
Cigarettes of all kinds	,,	1	04
Snuff (including weight of wrappers)	,,	0	42·40

Note.—In addition to the import duties, an internal tax is also levied on cigars, cigarettes, and other manufactured tobacco imported into the Republic. This internal tax, in the case of cigarettes and English and North American manufactured tobaccos, is as follows (in paper currency) † :—

On cigarettes in packets or boxes weighing per packet or box (including the weight of the packing) :			
Up to 15 grammes	packet	0	07
Over 15 up to 25 grammes	,,	0	10
Over 25 up to 35 grammes	,,	0	15
Over 35 up to 45 grammes	,,	0	20
Over 45 up to 55 grammes	,,	0	25
Over 55 grammes ..5 grammes or fraction thereof		0	5
On cigarettes, imported loose 15 grammes or fraction thereof		0	7
On English and North American tobacco, in tablets or plugs	kilog.	1	50
On English tobaccos—Traveller Brand, Player's Navy Cut, Gallaher's Pioneer Brand, Glasgow Mixture, Log Cabin, Viking Navy Cut, May Blossom, Waverley Mixture, Golden Magnet, Bond of Union, Ocean Spray, Gold Flake, Honeydew, Reindeer, and Richmond Mixture	kilog.	2	00
On English and North American tobaccos not specified	kilog.	4	00

In the case of cigars the rates fixed vary with the weight per thousand &c.

102.—TOYS.

Rocking horses, horses on wheels, of more than 40 centimetres	each	0	67·50
Ditto, mechanical	,,	1	48·50
Wooden horses, for dragging, of more than 20 centimetres base	kilog.	0	02·70
Toys :			
Of celluloid, all kinds	,,	0	54
Of vulcanised or elastic rubber	,,	0	32·40
Of bone, with or without insertions of rubber, metal, or wood	kilog.	0	21·60
Mechanical	,,	0	24·30
Of all other kinds, not included elsewhere	,,	0	06·75

103.—UMBRELLAS AND PARASOLS.

Umbrellas :			
Of cotton or wool	each	0	25·20
Of silk or mixtures thereof :			
Common quality	,,	0	63
Up to fine quality	,,	1	26
Of silk, with ivory handle	,,	3	36
Sunshades or parasols :			
Plain, of cotton, for ladies	,,	0	12·60
Ditto, with trimmings of cotton or of wool and cotton	,,	0	21

Note.—Sunshades of these classes, for children, of which the ribs do not exceed 41 centimetres, pay 30 per cent. less than the above rates.

Of silk, foulard, and other similar mixtures of silk with cotton :			
Common quality	each	0	42
Medium quality	,,	0	84
Fine quality	,,	2	10
Of cotton, for men	,,	0	29·40
For men, of half-silk, silk or foulard	,,	0	63
Handles for umbrellas or sunshades :			
Of wood or composition (*pasta*)	dozen	0	54
Of lead or zinc, nickelled	,,	0	16·20
Sticks for umbrellas :			
Of wood or cane, common quality, with or without ferrule	dozen	0	81
Ditto, medium and fine quality	,,	2	70
Fine quality, of all other materials, not specially mentioned	dozen	8	10
Very fine, and those with handles of gold or silver	*ad val.*	27 %	
Bronze accessories for umbrellas	kilog.	0	27
Ribs for umbrellas	,,	0	13·50
Umbrella and parasol covers :			
Of silk or mixed silk	,,	4	20
Of cotton	,,	0	33·60

† 5 centavos paper currency may be taken as approximately equivalent to 1*d.*

MISCELLANEOUS ARTICLES—continued.

Articles.	Rates of Duty. Pesos. cts.
104.—WOOLS AND HAIR.	
Washed wool ..... kilog.	0 07½

Comestibles and other Provision Dealers' Goods.—Articles included in this section of the Tariff, which are imported in a single receptacle, are accorded the tare allowances set out in the following schedule :—

	Per cent.
Oils :	
In wooden casks	20
In iron drums	15
Starch :	
Loose, in cases	8
Sugar :	
In barrels	10
In cases	10
In sacks	2
Codfish :	
In cases, loose	15
Coffee :	
In double bags	2
Mixed with chicory, loose in cases	15
Salted meat :	
In casks	10
Pickles :	
In barrels	10
Honey :	
In casks	10
Mustard :	
In barrels	20
Cheese :	
In cases	15
In casks	8
Salt :	
In barrels	10
Tobacco :	
Sumatra and Java (for the matting)	5
Black, in rolls or "*pacotes*"	10
In hogsheads	10
Havana [for the bark (*yagua*)]	12
Of other origin, in double bales	2

All the above-mentioned articles imported in a single receptacle must be declared by gross weight.

Articles imported in two or more receptacles are weighed with the immediate receptacle, without tare allowance, and the weight of such articles must be declared inclusive of the immediate receptacle.

By immediate receptacle is understood the cardboard or coarse paper, the tin, glass, packet, wood, metal, or box which contains the merchandise.

Tea is dutiable on the net weight.

Leather; Musical Instruments.—The dutiable weight includes the weight of the boxes, paper and wrappings.

Saddlers' Wares.—As regards articles dutiable by weight, the dutiable weight includes the paper, boxes and wrappings, as also the bales when articles are imported in this form.

Hardware and Machinery; Arms.—The articles included under these sections, if imported in bales, sacks or rolls, are weighed gross; articles imported in any other form are weighed with the paper, wrappings, cardboard or wooden boxes, reels or bobbins, except in the case of the undermentioned articles, for which tare allowances are made :—

Wire on reels or bobbins	5 per cent.
Galvanised iron for roofs, in cases	7 ,,
Tinplate in cases	5 ,,
Zinc in casks	6 ,,

Pottery and Glassware.—In cases where duty is leviable by weight, the weight includes the bale, box, straw or wrapping paper.

Tissues.—All tissues dutiable by weight are weighed with their boxes and wrappers, and with the wood and cardboard placed in the interior of the pieces, except in the case of silks, which are weighed with the paper wrappers only.

If these articles are imported in bales, with or without hoops, they are weighed gross.

Made-up Articles and Ready-made Clothing.—All articles included under this section of the Tariff are weighed with their cardboard boxes, papers and wrappings.

Mercery, Paper, Small Wares, Paints, Chemical Products.—All articles included in these sections of the Tariff are weighed with their respective receptacles or wrappers, being weighed gross if they are imported in a single receptacle. In the case of cardboard imported in bales, the gross weight is taken. If the immediate receptacles of soap are boxes of tin, wood or cardboard, the soap is weighed together with such boxes. For paper for newspapers on reels, a tare allowance of 10 per cent. is made; and for paper in bales, a tare allowance of 4 per cent.

BOLIVIA

ALPHABETICAL LIST OF THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

	Nos.
Absinthe	2790*c*
Acetates	2879-3012
Acetone	2820
Acids	2823-2844
Advertisements	270 273
Adzes	299
Agaric	3579
Albs for ecclesiastics	104
Albumen	2854
Albuminates	2855, 2856
Albums	105, 112
Alcohol	2790
Alcoholates	2860, 2861
Aldehyde	2863
Alizarine	2867
Almonds	130, 131
Aloe	2822
Aloin	2870
Alphenic	112*a*
Alpist (canary seed)	143
Alterative, Dr. Jayne's	2873
Aluminium	2879
Alumnol	2884
Amber	2885, 2886
Ammonia, liquid	2891
Anchors	153
Animals	168, 169
Aniseed	170, 171
Annatto	50, 51
Antifebrine	2907
Antimony	2908
Antipyrine	2914
Anvils	2785
Apiol	2917
Apparatus	190-194
Appliances, agricultural	1661
Aprons	1971-1976
"Aristol"	2922
Armenian bole	2958, 2960
Arsenic	2923-2925
Articles not specially mentioned	214-240
Asaprol	2926
Asbestos	759
Ashes, wood	793
Asphalt	243*b*
Atomizers	2475
Augers	351, 352
Automobiles	266*a*
Awls	1905, 1906, 2479, 2480
Awnings	2732
Axes	1640
Axle-boxes	418
Axles	1196
Bacon	2731
Bags	124*b*, 421, 422, 2124, 2566, 2569
,, empty	2559-2562
Balsams	2934-2938
Bandages	2647, 2648
Bands	1339-1345, 1948, 1949
Bank-notes	400
Barks, medicinal	3063, 3064
,, dyeing and tanning	1014
Barley	782-784
Barrels	354, 355
,, gun	713
Baskets	672-676
Baths	338-341
Bats for games	2488, 2489
Beans	1427, 3202, 3203
Beaters	2075
Bedspreads	2604-2619
Bedsteads	776, 777
Beer	2794
Bellows	1431-1433
Bells	662-671, 767, 768
Belting for machinery	985
Belts	871-885
Benches	334
Benzine	2952
Benzonaphthol	2954
Benzosol	2955
Betol	2956
Beverages	2790-2804
Bibs	301-304
Bicycles	393
Bidets	395-397
Billiard tables and accessories	399, 419
Bird-cages	1801-1804
Biscuits	1454-1456
Bismuth	2957
Bits for braces	2042
Blacking	388-392
Blades, iron or steel	1684, 1685, 1690
Blankets	1420-1426
Blinds	2314-2322
Blood (for refining sugar)	2580
Blotters	739-742
Blouses	2553-2558
Blowpipes	2644
Boas	403-407
Boat-hooks	394
Boats	1201
Bodices	2076
Boilers	568
Bolsters	136-401
Book-holders	2451
Books	1907-1916
Boots and shoes	573-594
Borers for smiths &c	1148
Bottles	441-443, 1419
Bougies	2971
Bows for shoe ornaments &c	1889
Bows, violin	1712-1717
Boxes	518-555
Bracelets	2474
Braces, tools	386, 387
Bradawls	2479, 2480
Bran	65
Braziers	466-470
Breastpins	2458
Bricks and tiles	1839-1848
Bridges for violins	1798
Bridle bits	408-412
Bridles	2527
Bridoons	311, 312
Brims for hats	102, 103
Bristles	809
Bromine	2968
Bromoform	2969
Bronze, and mnfrs. of	480-483 903, 904
Brooches	2458
Brooms	1242-1245*b*
Brushes	474-478, 795-801, 2351, 2352
Buckles	1644-1656
Bugles	1
Bulbs for electric lighting	145*b*
Bungs	2669
Burins for engravers	485
Burners, lamp	438, 439
Burnishers	484
Butter	2012, 3307, 3308
,, dishes	2013
Buttons	444-463
Butyl-chlorol	2972
Cable wire	494
Cadmium	2973
Caffeine	2974
Cages	1801-1804
Caldrons	498, 499
Calendars	125
Camisoles	647-658
Camphor	2858, 2859
Candelabra & candlesticks	688-701
Candles	2760-2764
Canes	359-368
Can openers	23
Cans, watering	2507
Cantharides	2992
Caps, firearm &c.	715, 1435
,, men's	1593-1602
,, infants'	1603-1611
Capsicum	81, 82
Capsules, medicinal	2994
Caramel	716
Carbonates	3014, 3045, 3069
Cardamoms	3093, 3101
Cardboard	751-758
Cards	723, 1817, 2670-2672
Carmine	3005
Carpets	115-124
Carriages	738
Cartridges	762-765
Cartridge-cases	760, 761
Carts	730, 732, 733
Cases	556, 823-834, 1029, 1327-1330
Cash registers	520*b*
Casks	354, 355
Cassia fistula	2993
Cassocks	2646
Casters	2536
Castoreum	3306
Caustic soda	3503
Caviar	780
Cebadilla or white hellebore	3010
Cement	838, 841
Chafing dishes	146-149
Chains	500-503
Chalk	2730
Chamber pots	305-309
Charcoal	717
Charqui, jerked beef	1139
Charts	743
Cheese	2487
Chestnuts	770
Chicory	49
Chimneys, lamp	1849
Chin straps	734-736
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Chloral	3031
Chlorides	2975, 2980, 2981, 3016, 3038
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Chocolate	1154, 1155
Chocolate-pots	1155
Chromate	3429
Cigar and cigarette holders	434-437
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Cigars	836
Cinematographs	843
Cinematograph films	843*b*
Cinnamon	702-704
Citrates	3424
Clasps	20, 67, 479, 960-964
Cleaning composition	1276
Cloaks	714
Clocks	2517
Clogs	595-602
Cloth, medicinal	3551
Clothes racks	2304-2308
,, swaddling	2146-2148
,, wringers	2467
Cloths, table	2008-2010
Cloves	887, 888
Coal	718
Coats	1418, 1903, 1904, 2299-2301, 2445, 2553-2558

	Nos.
Cobalt	3037
Cocaine	3055
Cochineal	908
Cocks for casks &c	1952-1956
Cocktail shakers	909, 910
Cocoa	496, 497
Cocoa-nuts	906b, 907
Codeine	3056
Coffee	504, 505
Coffee-mills	2016
Coffee-pots	506-517
Coffins	266
Coke	719
Collars	920-927, 1082-1095
Collodion	3057
Colocynth	3058
Colophony	2332
Colors, painters'	2353-2369
Combs	2287-2296
Compasses	930-932
Cones, menthol	3272
,, perfuming	3314
Copper, and mnfrs. of	903, 904
Coral	945, 946
Cord pipings	1
Cordage, hemp and jute	1795
Cords	970, 971
Cork	965-969
Corkscrews	2715, 2716
Cornets, paper	421, 422
Cornices	972-976
Corozo	2654
Corset covers	2620
Corsets	986-989
Cots	771-778, 1116, 1117
Cotton, & mnufrs. of	1470-1506
Coumarin	3074
Court plaster	3542
Covers	1438-1452
Crackers, Chinese	911
Cravats	947-958
Creoline	3065
Creosote	3066
Cribs and cots, iron	771-778
Crosses	977-980, 1040-1044
Croton chloral	3070
Crowbars	353
Crucibles	1034
Cruet stands	2659-2664
Cruppers	375
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Curcuma root	3075
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Cyanides	3016
Daggers	2481-2484
Dates	886
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Demijohns	1160
Depilatories	3077
Dermatol	3078
Dials	1260-1262
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Digitaline	3079
Dish-covers	2665-2668
Dishes	1434, 1789
Diuretine	3081
Dolls	2100-2104
Doors	2468-2470
Douches	1185-1187
Dragon's blood	3476
Drawers	622-627
Drawings	1176-1179
Dress-shields	2600-2603
Dresses	2767
Dressing gowns	369-374
Drills and bits	2655
Drugs and chemical products	2805-3587
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Dyewood	1967
Dynamite	2422
Earths	3191, 3556
Easels	486
Edgings	2498-2504
Eggs	1701
Eikonogene	3083
Elastics	1197-1200
Elaterium	2850
Elatine	3083
Electric apparatus	190
,, batteries	2347
Elixirs	3087
Embroideries	440
Emery	1266-1268, 1932, 1933
Emetic	3578
Emetine	3088
Enamel	1263-1265
Ends, candle of alabaster	495
Envelopes	2623
Epaulettes	1140, 1141
Epsom salts	3295
Ergotine	3090-3092
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Eucalyptol	3157
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Europhen	3160
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Feathers	2406-2412
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Footmuffs	1406
Forges, portable	1417
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,, for photographs	2021
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Freezers	1657
Fruit	1428-1430
Fruit in brandy	9396
Fruit peels	1015
Funnels	1202
Furnaces, assay	1693
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Gasometers	2059
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Glass-cutters	1001
Glassware	1035-1039, 2768-2775
Glazing sticks, shoemakers'	1173
Globes	1581b
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Gloves	1620-1630
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Gouges	1408
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Hair pins	1695-1700
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Hammocks	1641, 1642
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Handspikes	1283
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,, for men	2631-2640
Hazel-nuts	267
Headstalls	489-492, 1792, 1793
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Hemp	705, 1507-1529
Hides	1100-1114
Hoes	274
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Holsters, pistol	2392
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Hooks	1457-1464
,, buttou	24
,, pruning	1963
Hoops	1392
Hopples, leather, for animals	1977
Hops	1947
Horse covers	2005, 2006
Horseshoes	1658
Hose	1986-1989
Hourglasses	145
Houses, iron or wood	766
Images and statues	1193-1195
India-rubber	1586-1590
Indicators	1701
Infants' food	2866
Injectors	1185
Ink	2708-2712
Inkstands	2713
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,, surgical &c	1705
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Iron, & mnfrs. of	1370-1379, 2776
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Isinglass	916
Ivory	2023
Jackets	1125-1138
Jars	1797-1800
Jewellery	1813, 1814
Joists, iron	2776
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Jute, & manufrs. of	1507-1529, 2786
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Laces	2252-2256
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Lancets	1863
Lanterns	1346-1353
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Lentils	1896
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Liquor-ganges	2323
Litmus (cakes of blue dye)	3561
Lobsters	1864
Locks	811-822
Logwood extract	1337
Lye	1892
Machetes	1963
Machines	2015-2020
Magnets	1702
Mallets	928
Malt, extract of	1338
Manioc	1159
Mantles	1996
Maps	743
Maqui (kind of ginger)	2014
Marble	2025-2028
Markers for games	1362-1365
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Mats	1356-1360, 2330
Matwork or woven wood	1307-1310
Match-boxes	1408b
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Moss	2105
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Mouldings	2070-2074
Moulds	2064
Mucilage	1592
Muffs	1632
Mushrooms	1691
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Muzzles for horses	464
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Nails	889-902
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Paints	2353-2369
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,, cutters	991-993
,, sheets for flower makers	1686
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Phosphates	2892, 2896, 3019, 3182
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Picks	2335
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Pillows	136-140
Pincers	2371, 2692, 2693
Pine-kernels	2372
Pins	66, 113, 114, 493
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Pipes	2374-2380
Pistols	2382-2391
Pitch	810, 2331
Planes	805
Plants	2398
Plasters	3484
Plated ware	233
Plates, helmet	1123, 1124
Ploughs	195
Ploughshares	2513
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Poison, rat	2766
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Powder, blasting &c	2421-2434
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Sauces	33-1235
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Scuttles, coal	721, 722
Scythes	1618
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	Nos.
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MONEY, WEIGHTS, AND MEASURES.—The monetary unit of Bolivia is the "Boliviano" = 100 centavos (1). For weights and measures Bolivia has adopted the metrical system.

The goods in this tariff which are dutiable on *gross weight* are indicated by the letters (g. w.) immediately following the text.

The letters n.s.m. mean "not specially mentioned."

RULES FOR THE APPLICATION OF THE VALUATION TARIFF.

(*Act of December* 31, 1905.)

. . . . . .

ART. 15.—The charge for the deposit of goods in Government warehouses shall be 30 centavos per hundred kilos, or fraction thereof. From the date of the presentation of the clearance certificate warehouse rent shall cease, even though the goods be not taken out.

ART. 16.—Goods subject to "appraisement" or "not specified in the tariff" shall be valued at their wholesale market price. In order to arrive at this appraisement the Consular invoice shall be taken as a basis and its amount be increased by 20% for freight and other charges from the market of origin, provided these expenses have not already been included in the invoice.

In making the above calculation, the original invoice which every merchant is required to have in his possession must be produced, together with the corresponding Consular invoice; should there be a discrepancy in the value of the two invoices, assessment shall be made according to the invoice showing the largest amount. If the importer fails to produce the original invoice, he will be liable to a fine of 4% on the official value declared in the Consular invoice.

ART. 17.—For the application of the valuation tariff the following rules shall be in effect:

(1.) In every case where the valuation of a tissue is based on the number of threads, the latter shall be reckoned, by means of the glass called "thread counter," in a square of 6 millimetres the side.

(2.) By "gross weight" is understood the weight of the package as made up for transporting the goods. Valuation by gross weight shall also be adopted in the case of goods generally conveyed loose, in bulk or bound together in bundles.

(3.) The expression "including packages" applies to goods valued according to their actual weight, together with the weight of containers and packages in which inclosed or wrapped, but not including barrels, casks, cases of wood, tin or sheet iron, with the cross pieces and outside packing cloth necessary for the transport. This rule shall not be applicable to goods for which the mode of weighing has been expressly stipulated in the Tariff.

Should goods dutiable inclusive of weight of packages be imported loose, in bulk or fastened together in bundles, they shall be appraised according to net weight.

(4.) "Weight, including receptacles," means the weight of the goods inclusive of immediate receptacle containing them, and adhering to the goods even if used for the transport.

(5.) Merchandise for which the Tariff does not expressly stipulate another mode of weighing, shall be appraised at net weight.

(6.) When goods dutiable at gross weight are imported in the same package with other goods assessed or tariffed on some other basis, the weight of the goods including interior receptacles and packages shall be increased by 30% if imported in boxes and by 6% if imported in bales; save that in both cases the exterior receptacle above referred to in Article 3 shall not be taken into consideration.

(7.) Fractions of a *centavo*, amounting to 50 *centimes* and above, shall be considered as a full *centavo*, and fractions of less than 50 *centimes* shall not be taken into consideration.

(8.) The denomination appearing at the head of each group consisting of one or more subdivisions of an item, shall be deemed repeated at the commencement of each subdivision.

(9.) As "unfinished and untrimmed hats" shall be considered hats which are not provided with linings, ribbons or borders, notwithstanding they may have been ironed; this shall embrace hats furnished with a gauze or paper wrapper for the sole purpose of protecting them from damage.

(10.) In the Tariff "common metal" shall be held to be any metal except gold, silver or platinum.

(11.) The fibres or materials of which tissues are composed shall be considered as of higher or lower value, according to the following order:

1. Silk, animal or artificial.
2. Wool or hair.
3. Linen.
4. Cotton.
5. Ramie hemp, jute and other vegetable fibres.

(1) For the conversion of foreign money into Bolivian currency, see Art. 17, sec. (14), of the rules for the application of the Tariff.

(12.) By "warp" must be understood the joint number of threads and filaments which form the length of the tissue, and by "weft" or "woof" the joint threads or filaments crossing the warp.

The material forming the warp determines the classification upon which the appraisement of the tissues is made.

(13.) A tissue shall be understood as "mixed" when some other material enters into the composition of the threads of the tissue in a less proportion than the principal.

(14.) For the conversion of foreign money the following rates of exchange shall be adopted:

	Bolivianos.
1 German mark	0.62½
1 French franc	0.50
1 Italian lira	0.50
1 Spanish peseta	0.50
1 American dollar..	2.50
1 £ sterling	12.50

LAW DATED NOVEMBER 30, 1904, RELATING TO THE PAYMENT OF CUSTOMS DUTIES.

("*El Estado*" No. 10, of January 1, 1905.)

ART. 1.—The pound sterling or English sovereign shall be accepted in discharge of 12 *bolivianos* 50 *centavos*.

ART. 2.—From and after January 1, 1905, 50 % of the Customs duties shall be paid in gold, at the rate of 12 *bolivianos* 50 *centavos* per pound sterling. In case such 50 % should be paid in silver, wholly or in part, the sum so paid shall be liable to a surcharge of 5 %. Fractions of less than 12 *bolivianos* 50 *centavos* may be paid in silver without surtax.

By a Presidential Decree, a statistical tax of one-tenth of 1 % is imposed on all goods imported, exported, or carried in transit. In the case of imports, the statistical tax is to be based on the values given in the valuation tariff. Gold coin imported or exported is exempt from the above tax.

LAW OF DEC. 1, 1911, MODIFYING THE CUSTOMS TARIFF.

ART. 1.—A surtax of 15 % shall be levied on the amount of entries of dutiable goods, save refined sugar, flour, rice, condensed milk, sardines, salmon, wheat, maize, tea and jerked beef (*charqui* or *cecina*).

ART. 2.—Articles dutiable according to appraisement and those unenumerated in the tariff shall be valued in the manner established in Art. 2 of the Law dated February 16, 1911.

In case the price of the goods as appearing in the Consular invoice is clearly below the actual value, the Treasury will be at liberty to purchase them at the price indicated, paying down the amount at once and the goods must be put up to auction.

ART. 3.—Duty-free and exempted goods shall be subject to 2 % of their tariff valuation.

Duty-free goods which are cleared "according to appraisement" shall be deemed to be liable to 30 % *ad valorem* in accordance with Art. 1 of the Act dated December 31, 1905, and the net tax referred to in this article shall be reckoned on said 30 %.

ART. 4.—The following shall alone be exempted from duty: Goods introduced for the use of the different Departments of the State, subject to the previous authority of the Ministry of Finance; goods intended for the personal use of members of foreign Legations; goods imported by railway concerns under existing contracts; material destined for the undertaking called *Luz y Fuerza Cochabamba*; baggage, alcohol, and spirits subject to the regie; goods which may be expressly free under International Treaties; plant for the match factory; gold; articles for hospitals and benevolent asylums, also materials for public works imported by the Municipalities; accessories imported by educational establishments; coal; crude petroleum; benzine and denatured alcohol.

ART. 5.—Mining and agricultural machines and their accessories are exempted from the tax established by Art. 3 of the present Law.

ART. 6—The present Law shall take effect on the 1st January, 1912.

VALUATION TARIFF

(Sanctioned by the Act of December 31, 1905.)

(*Amended by Law of February* 16, 1911, *and Ordinance of April* 27, 1911.)

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1	Bugles, perforated beads, cord pipings and pearls of crystal, glass or composition; including packages kilo.	2 00	30
2	Of common metal, including packages ..... ,,	7 00	30
3	Fans, of palm or shaved wood .....doz.	1 00	35
4	Of common wood, bone, or metal, without covering .....doz.	18 00	35
5	The same, with covering of paper, cardboard, or common cotton tissue.....doz.	6 00	35
6	The same, with covering of pure or mixed silk ,,	8 00	35
7	,, with covering of feathers ..... ,,	20 00	35
8	Of bone, sandalwood, cocoa-nut, jacaranda or ebony, or the like with covering of paper or cotton tissue .....doz.	20 00	35
9	The same, with face or ornament of silk .... ,,	30 00	35
10	The same, gilt, open-worked, with spangles or embroidered .....doz.	60 00	35
11	The same, with covering of silk ..... ,,	80 00	35
12	,, ,, ,, feathers ..... ,,	100 00	35
13	Of tortoise-shell, ivory, or mother-of-pearl, without covering or with a covering of paper or cotton tissue .....doz.	120 00	35
14	The same, with covering of silk ..... ,,	180 00	35
15	,, ,, ,, feathers ..... ,,	240 00	35
16	Of celluloid or imitations, of tortoise shell, ivory or mother-of-pearl, without covering or with covering of paper or cotton.....doz.	80 00	35
17	The same, with covering of silk ..... ,,	120 00	35
18	,, ,, ,, feathers ..... ,,	180 00	35
19	Other kinds.....	(*a*)	35
20	Clasps for curtains, of metal (see Nos. 1458, 1459)		
21	Of cloth (see Passementerie)		
22	Glove stretchers (see Nos. 1238-1240)		
23	Can openers, including package .....kilo.	1 20	25
24	Button hooks of all kinds, including package .. ,,	1 50	25
25	Oils (gross weight): Whale or seal, crude .... ,,	0 20	30
26	The same, purified ..... ,,	0 40	30
27	Sperm, colza, linseed, rape seed, lard, pine, peanut, neat's-foot or cotton-seed .....kilo.	0 30	30
28	For sewing machines, watches &c. in glass bottles kilo.	1 00	30
29	The same, otherwise packed ..... ,,	0 60	30
30	For machines: animal, vegetable, or mineral, impure.....kilo.	0 12	30
31	Cocoanut or palm ..... ,,	0 30	30
32	Walnut..... ,,	0 50	30
33	Gasoline, naphtha, paraffine, petroleum or kerosene .....kilo.	0 08	30
34	Olive or other edible oil, in glass receptacles.. ,,	0 40	25
35	The same, in other receptacles ..... ,,	0 30	25
36	Perfumed (see Perfumery)		
37	Oilers for machinery of all kinds, including package .....kilo	0 40	25
38, 39	Olives (g. w.): in oil ..... ,,	0 60	25
40	Stuffed ..... ,,	1 50	25
41	In brine or not, in glass receptacles..... ,,	0 30	25
42	Same, in receptacles of earthenware, tin or wood, kilo.	0 25	25
43	Steel, unwrought (g. w.), in bars or plates .... ,,	0 17	free
44	Plates for carriage springs ..... ,,	0 35	,,
45	,, perforated ..... ,,	0 70	,,
46	Or covered iron for stiffening clothing or for fastening corsets.....kilo.	1 60	25
47	Manufactured in shapes not specified (see articles not designated in this tariff)		

(*a*) According to appraisement.

Nos.	Goods	Valuation. Bolivianos.	Amount payable %.
48	Stirrup straps of leather, including package ..kilo.	6 00	40
49	Chicory, ground (g. w.) ..... ,,	0 40	25
50	Annatto in paste or powder (g. w.) ..... ,,	2 00	25
51	Same, liquid (g. w.) ..... ,,	0 60	25
52	Ornaments for hats, metal or glass, including package .....kilo.	12 00	30
53	The same, of mother-of-pearl, including package, kilo.	50 00	30
54	Of wood, composition, sawdust, paper pulp, or papier-mâché, for furniture or buildings (g. w.) kilo.	1 80	30
55	The same, with gilding or silvering (g. w.).. ,,	2 20	30
56	,, with metal pieces (g. w.) ..... ,,	2 40	30
57	Of zinc for buildings (g. w) ..... ,,	0 80	30
58	Of metal for coffins or other purposes, gilt or silvered (g. w.).....kilo.	8 00	30
59	The same, of yellow metal (g. w.) ..... ,,	2 50	30
60	,, of tin or iron, painted or not (g.w.) ,,	1 00	25
61	,, of paper or cardboard, varnished, silvered or gilt; including package .....kilo.	3 50	25
62	Other kinds.....	(*a*)	30
63	Sharpeners or steels to sharpen knives, with handles of wood, bone, horn, or composition.....kilo.	2 40	25
64	Fine, with handles of silvered or plated metal, ivory, mother-of-pearl &c. .....kilo.	10 00	25
65	Bran (g. w.) ..... ,,	0 05	free
66	Clothes-pins, with or without springs, including package .....kilo.	1 20	25
67	Clasps of wood for laundresses, for papers, steel, iron, or brass, including package .....kilo.	4 00	25
68	Turpentine, spirits of, unrectified (g. w.)..... ,,	0 25	10
	Waters, mineral:		
69	Sweet smelling, cologne in large or small flasks, lavender water, Florida water or American verbena or imitations thereof, kananga, celest, divine, Duchess, magnolia and Peruvian dew (g. w.).....kilo.	0 80	30
69*b*	Metal cleaning waters, in flasks (g. w.) ..... ,,	0 50	30
70	Needles, sewing, without regard to quality, including package .....kilo.	5 60	10
71 & 72	Packing, straight or curved, for mattress makers, upholsterers, sail makers, and like kinds, including package.....kilo.	1 20	10
73	For sewing machine, including package .... ,,	12 00	10
74	Knitting, iron or bone, with or without handles, kilo.	6 00	10
75	For pocket or binnacle compasses.....	(*a*)	25
76	Needle cases, of wood, ordinary metal, papier-mâché, rubber, or composition .....kilo.	3 00	30
77	The same, of tortoise-shell, ivory, or mother-of-pearl .....kilo.	30 00	30
78	Other kinds.....	(*a*)	30
79	Insulators for telegraph or telephone (g. w.) ..kilo.	0 60	free
80	Of crystal or glass for pianos (g. w.) ..... ,,	0 60	25
81	Capsicum, ground (g. w.) ..... ,,	0 42	25
82	Whole (g. w.)..... ,,	0 30	15
83	Sesame (g. w.) ..... ,,	0 24	25
84	Outfits for babies	(*a*)	40
85	For brides, composed of crown, streamers, flowers, and silk veil	(*a*)	40
	Braid trimming (see Passementerie)		
86	Stills of bronze or copper, with or without parts of inferior metals (g. w) .....kilo.	1 00	free
87	Wire: Iron, steel, bronze or copper, for musical instruments, including package.....kilo.	5 00	25

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
88	Iron or steel, covered with paper or cotton, for trimming bonnets and hats, &c., for modistes or florists, including package .....kilo.	3 20	25
89	The same, covered with silk, with or without mixture, including package .....kilo.	5 00	25
90	Bronze or copper, for all purposes other than musical instruments, including package..kilo.	0 80	25
91	Galvanized iron, bronze, or copper, including package .....kilo.	0 40	25
92	Lead, including package ..... ,,	0 60	25
93	White metal or nickel, including package .. ,,	3 00	25
94	For transmission of electric currents (g. w.) ,,	2 00	free
95	Iron, tinned, galvanized or not, for telegraphs, fencing, vineyards, &c., with or without barbs or spines, and for tying hay (g. w.) .....kilo.	2 00	,,
96	Iron, tinned, galvanized or not, to tie bottles, in rolls or clipped (g. w.) .....kilo.	0 60	25
97	On wooden or iron spools or rolls for binding or other uses (g. w.) .....kilo.	1 00	25
98	The same, of copper or bronze (g. w.) ..... ,,	2 00	25
99	With brush for cleaning pipes or nursing bottles, including package .....kilo.	1 60	25
100	Steel of any diameter (g. w.) ..... ,,	0 50	free
101	Netting (see Wire netting)		
102	Brims of gummed tissue for manufacture of hats, including package .....kilo.	2 00	35
103	Same of cardboard, including package .... ,,	0 50	35
104	Albs (see Ornaments, No. 2130).		
	Albums for photographs, postal cards, stamps, and in blank for writing, including package, as follows:		
105	With cardboard or paper cover .....kilo.	2 40	30
106	Bound in ordinary leather or cotton cloth.. ,,	3 60	30
107	In composition, imitating wood, tortoise shell, or ivory .....kilo.	4 50	30
108	In silk, pure or mixed, veneered or not .... ,,	6 00	30
109	In Russia leather, or imitation thereof..... ,,	10 00	30
110	In tortoise-shell, ivory, or mother-of-pearl.. ,,	20 00	30
111	The above, with stands..... (a)		30
112	With music box or other kinds ..... (a)		30
112a	Alphenic (dutiable as Sugar).		
113	Pins, common or safety, and glass-headed hat pins, including package .....kilo.	2 00	25
114	Other kinds ..... (a)		25
	To hold the hair (see Nos. 1695-1700).		
	For hats (see Nos. 1813 and 1814).		
115	Carpets (g. w.): of wool, with wool body ....kilo.	6 00	30
116	Or shag, with foundation of hemp, jute, or other vegetable fibre.....kilo.	0 80	30
117	Cotton shag ..... ,,	1 00	30
118	Cotton velvet ..... ,,	1 20	30
119	Common cloth..... ,,	1 20	30
120	Curled wool of all kinds ..... ,,	1 50	30
121	The kind called Brussels ..... ,,	2 80	30
122	Plush, astrakhan, wool velvet, mixed or not ,,	4 00	30
123	Hemp or jute called coco ..... ,,	0 60	30
124	Wool, with or without vegetable mixture .. ,,	1 60	30
124b	Saddle bags and game bags of all kinds ..... (a)		40
124c	Cotton, in the wool (g. w.) .....kilo.	0 20	30
124d	For padding, called *panqueque*, with or without cotton tissue (g. w.) .....kilo.	1 00	30
124e	The same, with silk tissue, with or without cotton admixture, including packing .....kilo.	8 00	30
125	Calendars, paper, loose-leaved, or glued on cardboard, including package.....kilo.	2 00	30
126	Frames and crowns; Straw (*esterilla*), horsehair or cotton lawn, with or without wire, for women's and children's hats; including package ..kilo.	5 00	35
127	Of cork, with cotton or silk cloth, for men's hats, including package .....kilo.	8 00	35
128	Of sized cardboard, for képis, shakos or hats; including package .....kilo.	1 00	35
129	Of felt or flock wool for making hats, including package .....kilo.	10 00	35
130	Almonds, bitter or sweet (g. w.): unshelled .. ,,	0 40	25
131	Shelled ..... ,,	0 60	25
132	Starch, all kinds (g. w.) ..... ,,	0 20	25
	Mortars (g. w.):		
133	Iron or steel, tinned, galvanized or not .... ,,	0 50	25
134	Bronze or copper..... ,,	1 50	25
135	Glass, crystal, granite, faïence, composition, wood or marble .....kilo.	0 50	25
	Pillows, bolsters and cushions, including package, as follows:		
136	Covered with cotton or linen cloth and stuffed with wool or hair .....kilo.	1 20	35
137	The same, stuffed with feathers ..... ,,	10 00	35
138	The same, covered with silk, mixed or not.. ,,	16 00	35
139	Of shavings ..... ,,	0 10	30
140	Of rubber ..... ,,	4 00	30
140b	Covered with leather or its imitations..... ,,	5 00	30
141	Gilders' pads (tools), including package ..... ,,	3 00	free
142	Currycombs for horses, including package .. ,,	0 80	25
143	Canary seed and hemp (g. w.)..... ,,	0 20	25
144	Tar, ordinary or pitch (g. w.) ..... ,,	0 05	30
145	Hour-glasses of all kinds and sizes, including package .....kilo.	1 30	15
145b	Bulbs for electric lighting..... ,,	0 24	30
	Chafing dishes, with or without metal, faïence, porcelain, or wood parts, as follows:		
146	Of tin plate or brass .....kilo.	3 00	40
147	Same, nickeled ..... ,,	5 00	40
148	Bronze or copper ..... ,,	6 00	25
149	Same, nickeled or plated ..... ,,	8 00	25
150	Kitchen stoves, iron: small, to burn paraffin or oil, with parts of tin or iron plate (g. w.) ....kilo.	1 50	25

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
151	Same, nickeled or plated (g. w.) .....kilo.	3 00	25
152	Other kinds ..... (a)		25
153	Anchors and grapnels, iron or steel (g. w.) ..kilo.	0 24	free
	Aniline (see Paints)		
	Napkin rings, including package, as follows:		
154	Bone, horn, wood, common metal or composition kilo.	4 00	30
155	Ivory ..... ,,	56 00	30
156	Britannia metal, pewter, lead, zinc, bronze or copper .....kilo.	3 00	30
157	Same, nickeled or plated..... ,,	5 00	30
158	Of white metal, nickel, German silver or like kinds .....kilo.	7 00	30
159	The same, plated or nickeled..... ,,	14 00	30
160	Silver, gilded or not ..... ,,	100 00	30
161	Rubber ..... ,,	5 00	30
162	Other kinds ..... (a)		30
163	Teething rings for babies, with or without rubber parts, including package, as follows:		
164	Of rubber or bone .....kilo.	5 00	30
165	Of ivory..... ,,	56 00	30
166	Rings and other accessories for umbrellas, including package .....kilo.	1 00	25
167	Same, of bronze or plated, including package kilo.	4 00	25
168	Animals: live ..... (a)		free
169	Stuffed ..... (a)		,,
170	Aniseed, ordinary (g. w.).....kilo.	0 60	25
171	Staranise, including package..... ,,	1 00	25
172	Eyeglasses or spectacles, ordinary, without bows or rims.....doz.	3 00	25
173	With bows of steel, horn, iron, or buffalo horn, with or without case .....doz.	6 00	25
174	With gold or silver bows, with or without case doz.	50 00	25
175	With bows, plated, gilded or of tortoise-shell, with or without case.....doz.	20 00	25
176	With wire gauze, or goggles, with or without bows or cases.....doz.	4 00	25
177	Without bows, with fittings of steel, iron, buffalo or other horn, with or without case.... doz.	6 00	25
178	Without bows, with fittings of plated or gilt metal or of tortoise-shell, with or without cases, also nickeled.....doz.	18 00	25
179	Without bows, with mountings of gold or silver, with or without case .....doz.	60 00	25
180	Monocles and those with handles called quizzing glasses ..... (a)		25
	Opera glasses, marine glasses, or field glasses, with or without handle, as follows:		
181	With frames of brass, nickeled, painted, or enamelled, or not .....each	8 00	25
182	Covered with ordinary varnished leather, with enamel or porcelain.....each	10 00	25
183	Same, covered with russia leather or imitation each	15 00	25
184	Same, in tortoise-shell, mother-of-pearl, ivory, or aluminium, with handle of gold or silver each	50 00	25
185	Telescopes: up to 25 centimetres in length.... ,,	15 00	25
186	Of larger size ..... ,,	30 00	25
187	Other kinds ..... (a)		25
	NOTE.—Mountings and fittings of eyeglasses, opera glasses and telescopes will be appraised at 75% of the rates fixed for their respective classes.		
188	Fish hooks, all sizes (g. w.).....kilo.	2 00	free
189	Candle snuffers, with or without spring..... ,,	4 00	25
190	Apparatus; electric, for illumination and other purposes and its accessories (g. w.) ..... (a)		10
191	For tinsmiths for bending.....each	25 00	free
192	For tinsmiths for wire working..... ,,	18 00	,,
193	Mechanical lifting (g. w.) .....kilo.	0 50	,,
194	And utensils for telegraphs and telephones .... (a)		10
195	Ploughs of all kinds and spare parts for same (g. w.) .....kilo.	0 25	free
	Violin bows (see Musical instruments)		
196	Sand: for polishing marble (g. w.) ..... ,,	0 05	30
197	Of all kinds, for other uses, including package ,,	1 40	30
	Rings, including package, as follows:		
198	For keys, steel or iron, with or without chain of same metal .....kilo.	4 00	25
199	Same, nickeled ..... ,,	8 00	25
200	Wood, for curtains ..... ,,	2 00	25
201	Iron, with or without bronze, for curtains.. ,,	1 00	25
202	Same of bronze or copper ..... ,,	2 40	25
203	Same of nickeled metal ..... ,,	4 80	25
204	For other uses, of iron, bronzed, tinned, galvanized or not.....kilo.	0 50	25
205	Iron with fixed or loose screw for small padlocks kilo.	1 00	25
206	Same of bronze or copper..... ,,	2 40	25
207	For bridles or halters, of tinned iron..... ,,	0 70	25
208	Same of plated or nickeled metal ..... ,,	4 00	25
209	Of pewter or Britannia metal ..... ,,	2 00	25
210	Harness: for carts.....each	20 00	35
211	For coaches ..... (a)		40
212	Rice: in the grain (g. w.) .....kilo.	0 14	10
213	Ground (g. w.) ..... ,,	0 40	25
	Articles not specified in this tariff, as follows:		
214	Of steel (g. w.) .....kilo.	0 60	25
215	Of alabaster (g. w)..... (a)		30
216	Of wire, iron or steel, nickeled, bronzed, coppered or tinned (g. w.) .....kilo.	0 80	25
217	Of wire, bronze or copper (g. w.) ..... ,,	1 00	25
218	Of aluminium, including package ..... ,,	2 40	25
	Of bronze (see Manufactured bronze)		

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
219	Of tortoise-shell, including package.....kilo.	70 00	30
220	Of cardboard (g. w.) ..... ,,	0 80	30
221	Of celluloid or other composition, including package.....kilo.	3 00	30
222	Of tin (g. w.) ..... ,,	1 50	25
	Of iron (see Manufactured iron)		
223	Of gutta-percha (g. w.)..... ,,	6 00	30
224	Of tin plate or stamped sheet iron, tinned, painted, or not (g. w.) .....kilo.	2 00	30
225	The same, enamelled (g. w.) ..... ,,	0 90	30
226	Of bone (g. w.) ..... ,,	6 00	30
227	Of caoutchouc (g. w.) ..... ,,	4 00	25
228	Of sheet iron ..... ,,	2 00	25
	Of sheet copper (see Manufactured brass)		
229	Of varnished or painted wood (g. w.)..... ,,	1 50	40
230	Of wood without varnish or paint (g. w.).. ,,	1 00	40
231	Of ivory, including package..... ,,	70 00	30
232	Of marble (g. w.)	(a)	30
233	Of white metal, nickel, German silver; plated ware, Britannia metal; pewter, nickeled or not, silvered or gilded, shall be appraised in the same manner as sugar bowls in their corresponding classes.		
234	Of mother of-pearl.....kilo.	70 00	30
235	Of gold .....gram.	1 20	10
236	Of paper (g. w.).....kilo.	3 00	30
237	Of papier-mâché..... ,,	4 00	30
238	Of silver ..... ,,	100 00	25
239	Of lead ..... ,,	0 40	25
240	Of zinc ..... ,,	0 50	25
241	Vetches, dried (g. w.) ..... ,,	0 50	25
242	Fasteners or staples for wire, of iron or steel wire, galvanized, tinned, painted or not (g. w.) .....kilo.	0 60	10
243	Razor strops, including package ..... ,,	6 00	30
243*b*	Asphalte or jews' pitch for protecting oxidable metals, or for preserving wood, or combined for paving or roofing (g. w.) .....kilo.	0 10	free
	Mats or holders, for dishes, bottles and other purposes, including package, as follows:		
244	Of papier-maché, composition, or wood, varnished or painted, gilded or not.....kilo.	3 00	30
245	Of tin plate or sheet iron, neither varnished, painted nor gilded .....kilo.	1 50	30
246	Same, nickeled, varnished, or painted, gilded or not.....kilo.	2 20	30
247	Of copper or brass ..... ,,	2 80	30
248	The same, nickeled ..... ,,	4 00	30
249	The same, plated ..... ,,	5 40	30
250	Of Britannia metal or pewter..... ,,	4 50	30
251	The same, nickeled ..... ,,	5 50	30
252	The same, plated ..... ,,	7 00	30
253	Of white metal, nickel, German silver, or like substances .....kilo.	7 00	30
254	The same, plated..... ,,	14 00	30
255	Of silver, gilded or not..... ,,	100 00	30
256	Of straw or rush plait ..... ,,	3 00	30
257	Of oilcloth ..... ,,	2 00	30
258	Of wood, veneered or not..... ,,	4 00	30
259	Of aluminium ..... ,,	2 40	30
260	Other kinds.....	(a)	30
261	Hartshorn, calcined or in filings, including package (see Drugs)		
	Surcingles, including package, as follows:		
262	Of cotton, or mixed with other vegetable fibre . kilo.	6 00	40
263	Of wool..... ,,	8 00	40
264	Of hemp, jute, linen, or bristles..... ,,	4 00	40
265	Of leather..... ,,	6 00	40
266	Coffins of all kinds.....	(a)	40
266*b*	Automobiles of all kinds	(a)	free
267	Hazel-nuts (g. w.) .....kilo.	0 25	25
268	Oats in grain (g. w.)..... ,,	0 10	free
269	Crushed or prepared (g. w.) ..... ,,	0 10	10
	Advertisements and catalogues of goods (g. w.):		
270	In cardboard, tin or brass .....kilo.	0 50	15
271	In paper, loose or in pamphlets or books, with or without board binding .....kilo.	1 00	15
272	Of both the above kinds, with colored engravings kilo.	1 50	15
273	Of the three above kinds, with wood or cardboard frames, painted, varnished, bronzed, or not .....kilo.	2 50	15
274	Hoes and spades of all sizes, with or without handles and spare parts (g. w.).....kilo.	0 30	free
275	Trays (g. w.): of wood.....kilos.	3 00	30
276	Of papier-mâché..... ,,	3 00	30
277	Of iron or tin plate, japanned, and those tinned kilos.	2 20	30
278	Of pewter, brass, or covered with white metal ,,	4 50	30
279	Of plaque or plated metal, in part gilded or not kilo.	7 00	30
280	Of white metal, German silver, or nickel .. ,,	7 00	30
281	Same, plated or gilded ..... ,,	14 00	30
282	Of silver, gilded or not..... ,,	100 00	30
283	Of aluminium ..... ,,	2 40	30
284	Other kinds.....	(a)	30
284*b*	Of iron enamelled with faience or porcelain (see Manufactured Iron, No. 1377).		
285	Saffron, Castille, in oil, dry, in powder, cakes, tablets, or imitation thereof, including package kilo.	45 00	30
	Minium (see Paints).		
286	Mercury (g. w.) ..... ,,	2 00	free
287	Sugar, candy (See Drugs No. 2928).		

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
288	Sugar: refined. Specific duty per metrical quintal (g. w.) .....100 kilos.	30 00	S 6·50
288*b*	Raw, crude and other unrefined sugars. Specific duty per metrical quintal (g. w.)....100 kilos.	20 00	S 17·40
	Sugar bowls, including package, as follows:		
289	Of aluminum .....kilo.	2 40	30
290	Of bronze or copper ..... ,,	2 00	30
291	Same, nickeled ..... ,,	3 00	30
292	Of Britannia metal, pewter, or burnished iron, having or not parts of other material ....kilo.	4 00	30
293	Same, nickeled ..... ,,	5 00	30
294	Same, plated or gilded..... ,,	7 00	30
295	Of white metal, nickel, German silver, plaque or like materials, having or not parts of other material.....kilo	7 00	30
296	Same, plated or gilded ..... ,,	14 00	30
297	Of silver, gilded or not ..... ,,	100 00	30
	NOTE.—For appraisement of sugar bowls of crystal or glass, see Glassware; for those of porcelain, faience ware, or enamelled iron, see Porcelain, Faience ware, or Enamelled iron, respectively.		
298	Other kinds not specified	(a)	30
299	Adzes, with or without handles (g. w.) .....kilo.	0 56	free
300	Sulphur, lump or ground (g. w.) ..... ,,	0 15	10
	Bibs, including package, as follows:		
301	Of cotton, rubber, or oilcloth..... ,,	3 00	40
302	Of wool, all kinds ..... ,,	5 00	40
303	Of linen, all kinds ..... ,,	4 00	40
304	Of silk, all kinds..... ,,	30 00	40
	Codfish (see Fish).		
305	Chamber pots, of pewter, with or without tops (g. w.) .....kilo.	4 50	30
306	The same, flat, for invalids (g. w.)..... ,,	4 50	30
307	Of tin plate (g. w.) ..... ,,	0 90	30
308	Plated or plaqué, including package..... ,,	7 00	30
	Of faience or porcelain (see Faience or Porcelain)		
	Of iron (see Manufactured iron).		
	Of rubber (see articles of rubber not designated),		
309	Of aluminium, including package .....kilo.	2 40	30
	Sheep skins, dressed (see Skins).		
310	Trowels for masons (g. w.) ..... ,,	1 20	free
311	Bridoons, horse: of leather, including package ,,	6 00	40
312	Same, of cotton, wool, or horsehair, including package .....kilo.	4 00	40
313	Scales, small, for weighing gold, in wooden boxes, with bowls or pans of from 7 to 15 centimetres in diameter .....each	8 00	25
	Scales (g. w.):		
314	Hanging, with iron beam and brass or iron pans kilo.	1 20	25
315	The same with pans of bronze or copper.... ,,	1 80	25
316	With spring, and bronze hanging scales, with or without iron plate .....kilo.	2 20	25
317	Of bronze, watch shaped and Roman spring scales in cylinder or watch shape .....kilo.	4 00	25
318	Same on iron frame with pans of brass, bronze, copper or iron .....kilo.	2 00	25
319	Of iron for counters, with or without steelyard with single pan of brass or iron and so-called "Union scales" with pan or platform, to weigh up to 125 kilogrammes .....kilo.	1 00	25
320	Platform steelyards with wooden or iron stand ,,	0 50	25
321	For letter weighing	(a)	25
322	Chemists' and assayers'.....	(a)	25
323	With stands of wood or other material and marble top, to weigh up to 6 kilogrammes....each	12 00	25
324	Same, to weigh up to 30 kilogrammes ..... ,,	28 00	25
325	Larger sizes ..... ,,	50 00	25
326	Apothecaries', with metal, crystal, or porcelain column, gilt or painted up to 60 centimetres of height .....each	50 00	25
327	Same, of more than 60 centimetres of height ,,	80 00	25
327*b*	The same, common	(a)	25
328	Old style steelyards, called "troughs".....kilo.	0 40	35
	Pails and tubs (g. w.):		
329	Of iron (see Manufactured iron).		
330	Of painted tin plate.....kilo.	0 90	40
331	Of wood, with iron hoops, and cedar with metal hoops .....kilo.	0 40	30
	Of iron or zinc, painted, tinned or galvanized, and porcelain lined (see Manufactured iron in its several classes).		
	Of bronze or copper (see Manufactured bronze).		
332	Of cardboard or papier mâché, with or without handles .....kilo.	0 80	30
333	Of leather and cloth, for firemen and miners ,,	0 80	free
	Tiles (see Bricks).		
	Ball moulds (see Manufactured iron).		
334	Benches for carpenters .....each	30 00	,,
	Sashes (see Bands).		
335	Flags of all kinds	(a)	35
336	Small flags of paper or cotton cloth for ornamenting sweets and dishes of food, including package .....kilo.	5 00	40
337	Same, of silk ..... ,,	30 00	40
338	Baths: of marble ..... ,,	0 10	25
339	Shower, of tin, brass or zinc, whether or not painted, tinned, or galvanized, composed of several parts (g. w.).....kilo.	0 60	25
340	Same, of rubber for travel, with or without accessories .....kilo.	4 00	25
341	Seating or foot tubs of tin, brass or zinc, enamelled with faience or porcelain, whether or not painted, tinned or galvanized (g.w.).kilo.	0 40	25
341*b*	Of iron, enamelled with faience or porcelain ,,	0 90	free

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
342	Ramrods, with or without wad extractors, including package ....kilo.	1 50	25
	Playing cards (see Games).		
343	Whalebone: in the rough .... ,,	1 20	25
344	Finished or imitation, covered or not .... ,,	12 00	30
345	Varnish: common, in barrels (g. w.).... ,,	0 20	30
346	Copal, carriage or furniture, in bottles or tins, including package ....kilo.	1 20	30
347	Same, in small flasks, including package.... ,,	2 50	30
348	Amber, for photography, including package ..	3 20	30
349	Or preparation for varnishing interior of barrels kilo.	1 00	30
350	Black, for iron, in tins or bottles (g.w.) .... ,,	0 50	30
351	Augers: of iron or steel for mining (g. w.) .. ,,	0 20	free.
352	For artisans of all kinds, with or without handle, including package ....kilo.	2 00	,,
353	Crowbars, of iron or steel, of all sizes, for agricultural or mining purposes....kilo.	0 20	,,
	Barrels, tierces, pipes, casks, firkins and kegs:		
354	Of wood, set up or in shooks (g. w.) ....kilo.	0 30	,,
355	Of pewter or white metal, including packages. ,,	7 00	30
356	Frames: hand embroidery, with or without feet each	1 40	35
357	Of all sizes, to sit on floor.... ,,	4 00	35
358	Of wood, with prepared cloth for painting.... ,,	6 00	95
	Canes or walking sticks:		
359	In the rough, without heads or ferrules ..dozen	6 00	30
360	Wholly of wood or of iron covered with leather, with ferrules ....dozen	10 00	30
361	Same, with common metal trimmings .... ,,	20 00	30
362	Same, with head of bone, horn, stone, metal, composition, or like substances ....dozen	32 00	30
363	With ivory, tortoise-shell or mother-of-pearl head ....dozen	120 00	30
364	Of whalebone.... ,,	144 00	30
365	Of gum, rubber, or composition .... ,,	12 00	30
366	Sword, shall be appraised as above in their proper classes with a surtax of 40%.		
367	Rifle (only with consent of the Government) each	30 00	50
368	Of tortoise-shell, ivory, and those with head of gold, silver or with fine stones	(a)	40
	For children, shall be appraised as above in their proper classes with rebate of 50%.		
	Dressing gowns, for men:		
369	Cotton, padded or not ....each	12 00	40
370	Of wool, mixed or not with cotton .... ,,	30 00	40
371	The above kinds with silk linings, &c. will be increased 50% over their respective appraisements.		
372	Of silk, mixed or not, padded or not ....each	60 00	40
373	Of Turkish towelling for bath, plain or trimmed, including package ....kilo.	4 00	40
374	Other kinds for babies	(a)	40
	For women and girls (see Dresses).		
375	Cruppers, leather, including package ....kilo.	6 00	40
	Trunks and valises, as follows:		
376	Of camphor wood or imitation .... ,,	0 60	40
377	Of common wood covered with pasteboard, zinc or tin ....kilo.	0 50	40
378	Covered with leather, oilcloth or canvas.... ,,	0 80	40
379	Of tin, steel or iron, painted or not, with or without wooden laths ....kilo.	0 50	40
380	Pasteboard valises, covered in canvas or oilcloth kilo.	1 20	40
381	Same, covered in leather.... ,,	2 80	40
382	Of leather of all kinds .... ,,	5 00	40
383	With compartments and other kinds	(a)	40
384	Rattan, prepared for furniture, and other uses (g.w.)....kilo.	0 60	30
385	Puff boxes for dressing-table, including package ,,	8 00	30
	Braces, with or without bits:		
386	Common wood, including package.... ..	0 80	free
387	Of boxwood, walnut, and like woods, including package ....kilo.	1 40	,,
	Vermilion (see Paints).		
	Blacking, shoe:		
388	In paste, in wooden or tin boxes (g.w.) ....kilo.	0 30	30
389	Liquid, in earthenware jars (g w.) .... ,,	0 20	30
390	Same in glass flasks, or shoe polish (g.w.) .. ,,	0 80	30
391	Or cream in boxes or flasks, white or colored, including package ....kilo.	2 00	30
391*b*	Of the two foregoing numbers imported in boxes with brush or pad (g. w.)....kilo.	3 00	30
392	Or dressing, copper or bronze, for carriages or harness (g.w.)....kilo.	0 30	30
392*b*	Nursing bottles, with tube of glass or rubber; including packing ....doz.	24 00	60
392*c*	The same, with only teat of rubber; including packing ....doz.	6 00	30
393	Bicycles....	(a)	35
394	Boat hooks, with or without handles (g. w.)..kilo.	0 20	25
395	Bidets: of white wood ....each	7 00	35
396	Of jacaranda, mahogany, walnut, or like woods each	12 00	35
397	Of sheet iron with or without iron parts.... ,,	0 80	35
398	Moustache holders or bands, including package kilo.	10 00	40
399	Billiard tables, with utensils and parts	(a)	40
400	Banknotes, bonds, cedulas, debentures, loose or pasted together, and stamps and seals (all these articles with permission of Supreme Government) (g. w.)....kilo.	40 00	40
401	Screens of all kinds....	(a)	30
402	Syringe stopples, bone, gum, rubber, gutta-percha, or metal, including package....kilo.	5 00	30

(a) According to appraisement

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
403	Boas: fur, up to 50 centimetres ....dozen	36 00	40
404	Same, of more than 50 centimetres.... ,,	72 00	40
405	Of feathers, up to 50 centimetres .... ,,	42 00	40
406	Of more than 50 centimetres.... ,,	84 00	40
407	Of silk or of silk and cotton tulle, including package ....kilo.	50 00	40
408	Bridle bits: iron, polished or nickeled, with bosses or parts of silvered metal, or brass, including package ....kilo.	5 00	25
409	Of plated iron, gilded or with incrustations of other metal ....kilo.	12 00	25
410	Of wrought or forged iron .... ,,	1 60	25
411	Same, polished or nickeled .... ,,	2 50	25
412	Same, with bosses or parts of yellow metal ,,	3 60	25
	Keyhole guards, including package, as follows:		
413	Of copper or bronze .... ,,	2 00	30
414	Same, nickled .... ,,	3 20	30
415	Of tortoise-shell, ivory or mother-of-pearl .. ,,	14 00	30
416	Of wood, rubber, composition, bone, leather, papier mâché, zinc, iron, tin or brass, painted, nickeled, or not ....kilo.	6 00	30
417	Speaking trumpets for vessels	(a)	30
418	Axle-boxes, steel or iron, for carts or carriages (g. w.) ....kilo.	0 20	free
419	Billiard balls, of ivory or imitation, including package ....kilo.	60 00	40
420	Marbles, stone, chinaware, marble, porcelain, glass, or composition (g. w.) ....kilo.	0 36	30
421	Bags: packing, printed or not, including package kilo.	0 50	30
422	Same of so-called parchment paper .... ,,	1 20	30
	For school children (see Sacks).		
423	Pumps, wooden, for barrels....each	2 00	30
424	Of tin or sheet iron for barrels....dozen	1 60	25
425	Of copper or bronze for barrels.... ,,	3 20	25
426	Common for wells, of iron and steel, with or without accessories ....each	10 00	free
427	Fire, and for mining or agricultural use	(a)	,,
428	For watering plants ....each	6 00	25
429	Maté tubes, straw or shaved wood....kilo.	1 60	30
430	Of tin plate .... ,,	1 60	30
431	Of plated metal .... ,,	16 00	30
432	Of silver.... ,,	100 00	30
433	Of gold	(a)	40
	Cigar and cigarette holders, as follows:		
434	Of wood, rubber, gum or composition, in part or not glass, having parts of common metal or not, including package....kilo.	15 00	30
435	Of meerschaum or imitation, with or without amber, trimmed or not with silver or gold, with cases ....kilo.	100 00	30
436	Of amber, or imitation, trimmed or not with silver or gold, with cases....kilo.	150 00	30
437	Other kinds	(a)	30
438	Lamp burners, copper or bronze, including package kilo.	3 00	25
439	Same, nickeled, including package .... ,,	4 00	25
440	Embroideries of wool, begun or finished on canvas, including package ....kilo.	7 00	30
441	Bottles of common glass for liqueurs (g. w.).. ,,	0 05	free
	Of common glass for other purposes (see Glassware)		
442	Of pewter for water and bottles covered in wickerwork for shipping ....kilo.	10 00	30
443	Of fine earthenware for water, with or without tray and glass (g. w.) ....kilo.	0 30	30
	Buttons, with or without shank, including package, as follows:		
444	Of faïence, porcelain or glass, for shirts, undershirts, drawers &c. and button moulds of white uncovered wood....kilo.	0 60	30
445	Same, for shoes, waistcoats, coats, or for ornamenting clothes ....kilo.	2 00	30
446	Of cardboard or papier-mâché, whalebone, shell, bone, horn, terra cotta or metal, for trousers, coats, waistcoats and drawers....kilo.	2 00	30
447	Of corozo or lacquered wood, for waistcoats, coats, or for ornamenting clothes ....kilo.	4 00	30
448 & 449	Of ivory, mother-of-pearl or shell, without regard to grades, for any purpose including packing ....kilo.	12 00	30
	Mufflers. (See shawls according to kind.)		
450	Covered with cotton or linen cloth for shirts or drawers, and covered with cotton or wool for clothes ....kilo.	6 00	30
451	Same, covered in silk.... ,,	7 50	30
452	Same, for furniture, covered in cloth or leather kilo.	3 60	30
453	Of composition, lacquered or burnished iron ,,	2 00	30
454	Of steel, bone, horn or common metal, for waistcoats, coats, or for ornamenting clothes ..kilo.	3 00	30
455	Of white or yellow metal, plain, embossed, or overlaid and gilded or plated, for the military kilo.	15 00	30
456	Same, of steel, bone, burnished iron, or white or yellow metal, not gilded nor plated for the military....kilo.	4 50	30
	Buttons or studs for collars, shirt fronts and cuffs, including package:		
457	Of faïence, porcelain, glass, with or without parts of common metal ....kilo.	2 50	30
458	Of iron or steel .... ,,	2 80	20
459	Of rubber, corozo, horn, bone or common metal, with or without plating or gilding, having or not parts of other material ....kilo.	8 00	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
460	Of tortoise-shell, ivory or mother-of-pearl, with or without parts of other material .....kilo.	16 00	30
461	Other kinds	(a)	30
462	With riveted shanks, all kinds .....kilo.	4 00	30
463	For electric bells..... ,,	6 00	30
464	Muzzles and snaffles of iron or other common metal for horses, including package .....kilo.	2 00	25
465	Trusses for ruptured people..... ,,	9 00	30
466	Braziers (small), bronze, for fumigating, including package .....kilo.	1 80	25
467	Same, of white metal or plated ..... ,,	4 00	25
468	Braziers, of bronze or copper (g. w.) ..... ,,	1 80	25
469	Of cast iron, with or without feet (g. w.) .. ,,	0 16	25
470	Of hammered iron or steel (g. w.) ..... ,,	0 45	25
471	Trimmings: Bugles, frosting, thread, leaf, spangles &c. of silver, gilded or not, including paper wrappings and spools .....kilo.	120 00	25
472	Same of bronze or copper, plated or gilded, including paper wrappings and spools.....kilo.	20 00	25
473	Same, with silk body..... ,,	30 00	25
	Brushes, including package, as follows:		
474	Shaving, with ivory handle .....doz.	12 00	30
475	With buffalo, bone or common metal handle ,,	4 00	30
476	Wooden handles, with or without iron socket doz.	3 00	30
477	All kinds for artisans (g. w.) .....kilo.	3 50	free
478	For letter copying, including package ..... ,,	5 00	30
479	Clasps and corner plates of metal, gilded or not, for books and other uses, and cravat clasps, including package .....kilo.	9 00	30
	Bronze, manufactured:		
480	Articles not specified, having or not parts of other material, as knockers, staples, hinges, lamp chains, rings, hooks, door latches, springs, casters, wheels &c. (g. w.) .....kilo.	2 00	25
481	Same, nickeled (g. w.) ..... ,,	3 00	25
482	Same, gilded or plated (g. w.) ..... ,,	5 00	25
	NOTE.—The three preceding paragraphs shall be understood as including other manufactured bronze articles which may not be set out in this tariff.		
483	In leaf or sheets .....kilo.	0 80	25
484	Burnishers of steel or agate .....doz.	3 00	free
485	Burins for engravers, including package ....kilo.	3 00	,,
486	Easels for painters (g. w.) ..... ,,	0 60	25
487	Hair, human, unprepared, including package. ,,	35 00	30
488	Prepared, including package ..... ,,	80 00	30
	Headstalls, including package, as follows:		
489	Plain, with buckles, with or without reins.. ,,	6 00	40
490	Of leather, with metal bosses..... ,,	15 00	40
491	Of plated white metal, with ends partly composed of leather .....kilo.	8 00	40
492	Other kinds	(a)	40
493	Belaying pins for boats	(a)	free
494	Cables of iron or copper wire (g. w.) .....kilo.	0 50	,,
495	Sockets of alabaster for candles ..... ,,	1 00	30
496	Cocoa, in the bean (g. w.) ..... ,,	0 70	40
497	Powdered (g. w.)..... ,,	1 00	40
	Stewpans, pots, caldrons, kettles and frying pans (gross weight):		
498	Of cast iron or steel, with or without feet or covers, tinned, galvanized or not .....kilo.	0 25	25
499	Same, porcelain lined ..... ,,	0 50	25
	Of iron or steel, enamelled with faïence or porcelain (see Manufactured Iron, No. 1377).		
	Of bronze or copper (see Manufactured Bronze)		
	Chains, including packing, as follows:		
500	Of brass, copper or bronze for scales, door bells (*picaportes*), lamps, to tie animals, door chains, and other purposes.....kilo.	2 00	25
501	Of iron or steel..... ,,	0 40	25
502	Tinned or galvanized..... ,,	0 50	25
503	Nickeled ..... ,,	0 70	25
503*b*	Key (see Rings, according to kind)		
	Watch chains (see Jewellery)		
504	Coffee, in the bean (g. w.) ..... ,,	1 60	40
505	Ground (g. w.)..... ,,	1 20	40
	Coffee-pots, including packing, as follows:		
506	Of bronze or copper, having or not parts of other material.....kilo.	2 00	25
507	Same, nickeled..... ,,	3 00	25
508	Same, with plating or gilding ..... ,,	5 00	25
509	Of Britannia metal, pewter or lead, having or not parts of other material.....kilo.	4 00	25
510	Same, plated ..... ,,	7 00	25
511	Of white metal, nickel, German silver, and like metals .....kilo.	7 00	25
512	Same, plated or gilded ..... ,,	14 00	25
513	Of silver, gilded or not..... ,,	100 00	25
514	Of tin plate or sheet iron, painted, enamelled, bronzed or not; having or not parts of other material (g. w.) .....kilo.	2 00	30
515	Same, nickeled (g. w.) ..... ,,	3 00	30
516	Same, with gilding or plating (g. w.) ..... ,,	4 00	30
	Of china or porcelain (see China or Porcelain)		
	Of iron, lined with china or porcelain (see Iron enamelled with china or porcelain.)		
517	Of earthenware .....kilo.	0 30	30
	Boxes (gross weight):		
518	With tools for artisans ..... ,,	0 80	free
519	Of iron, for keeping money..... ,,	0 50	30
520	Of iron, hand, for keeping coin ..... ,,	0 80	30
520*b*	Cash registers (g. w.) ..... ,,	0 50	30
521	Boxes for tea, shawls and other uses, of China wood, paper paste, lacquered or gilt.....kilo.	2 00	30
522	Cardboard, ornamented or not ..... ,,	1 40	30
523	,, gilded, bronzed or silvered ..... ,,	3 50	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
524	Cardboard empty, for French bonbons, inclosing confectionery and fancy paper garments, with or without *cohetillos* (snappers).....kilo.	5 00	30
525	Fancy boxes, or small baskets of cardboard or wood, empty, lined or otherwise ornamented, for sweetmeats or perfumery.....kilo.	16 00	40
526	Wooden, small, gilded or otherwise, in sets of various sizes (nests), including packing..kilo.	5 00	30
527	Wooden, cardboard, horn or composition, for snuff or tobacco, with or without incrustations of mother-of-pearl, including packing....kilo.	5 00	40
528	The same, of ordinary metal, whether silvered, gilt, nickel plated, or not, including packing kilo.	8 00	40
529	The same, of tortoise-shell, ivory or mother-of pearl .....kilo.	40 00	40
530	The same, of silver, gilded or not, including packing .....kilo.	100 00	40
531	Wooden, of all sizes, varnished or not, for merchandise (g. w.) .....kilo.	0 40	30
532	Wooden, ornamented or not, for cigars (g. w.) kilo.	0 50	40
533	,, for firearms	(a)	30
534	Boxes or cases, wooden, with lock with or without spring, for money or jewels (g. w.) .....kilo.	0 80	30
535	Cardboard, wooden, common metal, horn or pasteboard, for toilet powder, with or without puff, including packing .....kilo.	2 20	35
536	China, porcelain, glass or crystal, for toilet powder, with or without puff, including packing kilo.	3 00	35
537	All others	(a)	40
538	Wooden, crystal, or of other materials, with or without metal ornamentation, for gloves, handkerchiefs &c.	(a)	40
539	Hat boxes, cardboard or canvas, leather lined..doz.	36 00	35
540	Leather ..... ,,	60 00	35
541	The same, for two hats ..... ,,	80 00	35
542	Same, for more than two hats..... ,,	100 00	35
543	Tin, sheet iron or steel, painted, ornamented, bronzed or not (g. w.).....doz.	2 00	30
544	The same, with painting materials	(a)	30
545	The same, for schools, including packing....kilo.	1 60	30
546	Chinese, carved or plain, of sandalwood &c...doz.	25 00	30
547	With ink pads, wooden or tin (g. w.) .....kilo.	6 00	30
548	Other classes.....	(a)	30
	Small boxes for drugs (gross weight):		
549	Cardboard .....kilo.	2 50	30
550	Bronzed, gilt or silvered ..... ,,	6 00	30
551	Of white wood, turned ..... ,,	0 80	30
552	Of shavings ..... ,,	1 50	30
553	Of boxwood, with small faïence or porcelain cups kilo.	6 00	30
554	Of fine wood, varnished..... ,,	5 00	30
555	Of tin plate, painted or not..... ,,	1 20	30
556	Cases of white wood for packing liqueurs or other purposes, put together or not (g. w.) ....kilo.	0 80	30
557	Lime, common, quick or slacked .....100 kil.	1 00	30
	Stockings and socks, including packing, as follows:		
558	Cotton, with or without seams, for men, women and children.....kilo.	3 00	35
558*b*	Of open-worked cotton, and those mercerized ,,	4 50	35
559	The same, with silk stripes or designs..... ,,	6 00	35
560	Woollen or mixed with cotton ..... ,,	7 00	35
561	The same, with silk stripes or designs .... ,,	10 00	35
562	Thread or yarn, or imitations thereof .... ,,	12 50	35
563	The same, with silk stripes or design .... ,,	20 00	35
564	Silk ..... ,,	70 00	35
565	The same mixed with other materials.... ,,	56 00	35
566	Unbleached cotton, long, common, for workmen kilo.	1 50	35
567	Decalcomanies, including packing ..... ,,	5 00	30
568	Boilers for steam engines (g. w.)..... ,,	0 40	free
	Heaters, galvanized or not (g. w.):		
569	Copper or bronze ..... ,,	1 40	25
570	Tin or sheet iron ..... ,,	0 80	25
571	Zinc or tin, for the feet..... ,,	0 80	25
572	All other	(a)	25
	Boots and shoes:		
573	Top boots for men, common, of leather, so-called military, up to 40 cm. length of leg.... doz. pairs	48 00	45
574	,, longer leg..... ,,	84 00	45
575	,, unvarnished leather, up to 40 cm. length of leg.....doz. pairs	84 00	45
576	,, longer leg ..... ,,	144 00	45
577	,, patent leather, up to 40 cm. length of leg doz. pairs	144 00	45
578	,, longer leg ..... ,,	240 00	45
579	,, rubber, waterproof ..... ,,	36 00	45
	Top boots, exceeding 15 c.m. length of leg, for women and girls:		
580	Silk tissue, pure or mixed .....doz. pairs	120 00	45
581	Leather of all classes ..... ,,	100 00	45
	Boots for men:		
582	Leather of all classes, varnished or otherwise doz. pairs	120 00	45
582*b*	Double sole, nailed and fitted with iron, for miners .....doz. pairs	80 00	45
583	Cotton or linen..... ,,	60 00	45
	Boots for women and girls:		
584	Silk tissue, pure or mixed, up to 15 cm. length of leg.....doz. pairs	120 00	45
585	Leather of all classes, up to 15 c.m. length of leg doz. pairs	72 00	45
586	Sandals, bath shoes &c ..... ,,	24 00	45

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
	Slippers for men and women:		
587	Silk, pure or mixed .....doz. pairs	84 00	45
588	Leather of all classes ..... ,,	48 00	45
589	Cloth, shag, plush or felt ..... ,,	24 00	45
590	Cotton or straw ..... ,,	9 60	45
	Shoes for men:		
591	Leather of all classes, varnished or otherwise .. doz. pairs	72 00	45
592	Cotton or linen tissue, with or without leather, and so-called military shoes.....doz. pairs	36 00	45
	Shoes for women and children:		
593	Silk tissue, pure or mixed (see No. 587)		
	The same, embroidered, are appraised with a surtax of 40 %		
594	Cancelled		
	Clogs, rubber shoes, including packing:		
595	With or without waterproof lining .....kilo.	3 20	40
596	With wool en or other covering, lined or unlined kilo.	5 00	40
597	Roller skates, and shoes with rubber soles for games .....kilo.	6 00	40
598	Bath shoes, with metal or rubber soles..doz. pairs	12 00	40
599	,, with cord or hemp sole ..... ,,	6 00	40
600	Of Chinese silk ..... ,,	48 00	45
601	Calfskin, lined or unlined, with elastics, buckles or straps, for men or women .....doz. pairs	60 00	45
602	Clogs of all classes, with wooden soles ,,	14 40	40
	NOTE.—The preceding regulations refer to footwear exceeding 20 cm. sole. From 13 to 20 cm. sole is appraised with a rebate of 50 % up to 15 c.m., inclusive, with a rebate of 75 %.		
	Shoehorns, including packing:		
603	Horn or bone.....kilo.	3 00	25
604	Common metal ..... ,,	2 50	25
605	Tortoise-shell, or imitation ..... ,,	12 00	30
606	All others.....	(a)	25
607	Underwear: Knit, or of pure woollen flannel..doz.	36 00	40
608	Woollen, mixed with silk ..... ,,	60 00	40
609	,, mixed with cotton, fleece lined, pure or mixed.....doz.	24 00	40
610	Linen, pure, or mixed with cotton, and of Scotch thread or its imitations, including packing kilo.	8 00	40
611	Of linen tissues .....doz.	36 00	40
612	Plain, cotton or knit, with or without border ,,	12 00	40
613	,, twilled, with or without border ..... ,,	18 00	40
614	,, mixed with wool ..... ,,	20 00	40
615	,, mixed with silk..... ,,	48 00	40
616	Vicuña wool ..... ,,	72 00	40
617	Silk .....kilo.	70 00	40
618	,, mixed with other materials ..... ,,	56 00	40
619	Cotton, for bath, including packing ..... ,,	3 00	40
620	,, Scotch thread or its imitations, including packing .....kilo.	8 00	40
621	Cotton, knitted wool, pure or mixed ..... ,,	6 00	40
	Pantaloons, for women:		
622	Cotton tissue .....doz.	12 00	40
623	,, embroidered, trimmed, or adorned in any manner .....doz.	24 00	40
624	Linen, plain ..... ,,	36 00	40
625	,, trimmed or ornamented in any manner ,,	48 00	40
626	Of woollen tissue, trimmed or ornamented, all classes.....doz.	36 00	40
627	Silk, including packing .....kilo.	70 00	40
628	Shrimps, dried (g. w.) ..... ,,	0 80	25
	,, canned or pickled (see Lobsters).		
	Shirts for men:		
629	Cotton, white or colored, with or without collars or cuffs attached.....doz.	20 00	40
630	Striped or checked (called Italian) (g. w.) ..kilo.	2 00	40
631	Cotton, linen front, plain, figured or embroidered, with or without linen collars and cuffs attached doz.	30 00	40
632	,, with front of linen of more than 50 threads doz.	55 00	40
633	Linen, plain or embroidered, white or colored, with or without collars and cuffs attached, up to 50 threads warp and woof in front ....doz.	84 00	40
634	,, with more than 50 threads in front .... ,,	96 00	40
635	Knit, or of pure woollen flannel..... ,,	36 00	40
636	,, with silk embroidered front ..... ,,	48 00	40
637	,, with admixture of cotton, and shirts of pure or mixed flock wool .....doz.	24 00	40
638	,, with silk embroidered front ..... ,,	30 00	40
	NOTE.—Shirts with silk stripes are appraised with a surtax of 50 %, according to kind.		
639	Silk shirts, for men, and chemises for women and children, including packing.....kilo.	70 00	40
640	,, with admixture of cotton, do., do., including packing .....kilo.	60 00	40
641	Cotton knit, with or without border.....doz.	12 00	40
	NOTE.—Shirts appraised per dozen shall be increased in valuation by 15 % when furnished with embroidered fronts.		
	Chemises for women:		
642	Cotton, plain .....doz.	20 00	40
643	,, adorned, embroidered, or ornamented in any manner .....doz.	40 00	40
644	Linen, plain ..... ,,	60 00	40
645	,, trimmed or embroidered ..... ,,	84 00	40
646	With lace, and other kinds n. s. m.....	(a)	40
	Camisoles, with or without collar attached:		
647	Knit, wool or flannel.....doz.	36 00	40
648	,, mixed with silk ..... ,,	60 00	40

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
649	Knit, mixed with cotton, and those of flock wool, pure or mixed .....doz.	24 00	40
650	Linen, with or without cotton mixture, and those made of Scotch thread or its imitation, including packing .....kilo.	8 00	40
651	Linen tissue.....doz.	38 00	40
652	Plain, cotton or cotton knit, with or without border .....doz.	12 00	40
653	,, twilled, with or without border ..... ,,	18 00	40
654	,, mixed with wool ..... ,,	20 00	40
655	,, mixed with silk ..... ,,	48 00	40
656	Vicuna wool .. .. ,,	72 00	40
657	Silk.....kilo.	70 00	40
658	,, with other materials..... ,,	56 00	40
	NOTE.—Union suits are valued according to the classification of their respective parts as though they were separate.		
659	Knit woollen shirts, with or without admixture, for cyclists.....kilo.	12 00	35
660	,, cotton.....doz.	12 00	35
	NOTE.—The aforesaid underwear appraised by the doz. is allowed a rebate of 40 % if for children, and of 75 % if for infants.		
661	Camisoles (see Ready-made Clothing, No. 935).		
662	Bells: metal, composition, bronze or copper (g. w.) kilo.	1 50	25
663	Of hammered steel or iron (g. w.) ..... ,,	0 50	25
664	Cast iron (g. w.) ..... ,,	0 30	25
665	Metal bells, up to 9 cm. in diameter, for table use, including packing.....kilo.	3 00	25
666	Spring, with or without accessories, for suspension in houses, including packing.....kilo.	2 50	25
667	Cattle, of metal (g. w.)..... ,,	2 00	25
668	,, of iron (g. w.) ..... ,,	0 50	25
669	Electric	(a)	25
670	Call bells, with spring or knob, of white or yellow metal, and those nickel plated, including packing .....kilo.	5 00	25
671	Call bells, of plaqué ..... ,,	10 00	25
	Baskets (g. w.):		
672	Rattan, for clothes..... ,,	1 00	30
673	Osier, straw, cane, and similar materials, unadorned, for school and other purposes, those of osier lined or not, and used for table cutlery, dishes, food, or sewing, and osier baskets for bottles.....kilo.	3 00	30
674	Of gilded metal or plaqué for bread, fruit &c. ,,	10 00	30
675	Tinned or untinned wire, with or without parts of other material, for flower-pots, flowers, sponges or other purposes.....kilo.	1 00	30
676	Bronze or copper wire, nickel plated or not ,,	2 00	30
	Padlocks, including packing:		
677	Small, common, of brass or iron, with springs and key, for dog collars .....kilo.	1 00	25
678	Iron, commonest kind, up to 7 cm. in the widest part, with or without brass key-guard..kilo.	1 50	25
678*b*	,, of current quality ..... ,,	2 20	25
679	,, better quality ..... ,,	3 00	25
680	Yellow brass, up to 4 cm. in widest part .. ,,	1 50	25
681	,, up to 8 cm..... ,,	3 00	25
682	Iron or brass, fine, including combination locks kilo.	9 00	25
683	Iron, self-closing, up to 5 cm. in width .... ,,	6 00	25
684	,, broader ..... ,,	4 00	25
685	Iron, common, with bolt, varnished or otherwise kilo.	2 00	25
686	,, fine, with or without parts of other metals kilo.	4 00	25
687	With bells ..... ,,	5 00	25
	NOTE.—Padlocks, nickel plated, are appraised in their respective classes, with a surtax of 50 %, and if gilt, with a surtax of 75 %.		
	Candelabra and candlesticks, including packing:		
688	Bronze, copper or yellow brass .....kilo.	2 40	25
689	,, nickel plated, gilded, silvered or burnished kilo.	4 00	25
690	Aluminium ..... ,,	2 40	25
691	Britannia metal, pewter or lead, with or without parts of other materials ....kilo.	4 20	25
692	,, nickel plated ..... ,,	5 00	25
693	,, gilt or silvered ..... ,,	7 00	25
694	White metal, nickel, German silver, with or without parts of other materials ..kilo.	7 00	25
695	,, gilt or silvered ..... ,,	14 00	25
696	Plaqué or silver mounted	(a)	25
697	Iron or steel, varnished, painted, tinned, galvanized or not .....kilo.	0 80	25
698	,, nickel plated ..... ,,	1 00	25
699	Silver, with or without gilding ..... ,,	100 00	25
700	*Fotofosas* (so called) ..... ,,	2 40	25
701	Those equipped for electric lighting and all others	(a)	25
702	Cinnamon: unground (g. w.).....kilo.	1 20	—
703	Ground (g. w.)..... ,,	1 60	25
704	Bark (g. w.) ..... ,,	3 20	25
705	Hemp or jute, raw (g. w.) ..... ,,	0 08	30
	Tubing (g. w.):		
706§	Hammered iron for chimneys and other purposes kilo.	0 30	25
707§	Iron or steel, galvanized or not ..... ,,	0 20	15
708§	Lead or composition for aqueducts ..... ,,	0 20	15
709§	Earthenware, for same purpose ..... ,,	0 05	30
710§	Cast-iron conduits, galvanized or otherwise ,,	0 20	15
711§	Iron, bronze or copper for boilers ..... ,,	0 40	15

(a) According to appraisement.

§ Accessories of these articles are to be appraised as tubing, in their respective class.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
712	Bronze or copper, solid or with sheets of those metals on iron, for cots	1 75	25
713	Barrels, unfitted for guns or other fire-arms	(a)	50
714	Cloaks, cloth, for men	(a)	40
715	Caps, metal, of all classes, for bottles (g. w)	1 20	25
716	Caramel, liquid or in paste, for coloring beverages (g. w.) kilo.	1 00	30
717	Charcoal (g. w.) ,,	0 15	free
718	Pit coal (g. w.) ,,	0 07	,,
719	Coke (g. w.) ,,	0 10	,,
720	Charcoal pencils for drawing, including packing kilo.	1 50	30
721	Coal scuttles, of copper or bronze (g. w.) ,,	1 80	25
722	Of iron or steel, galvanized, painted or otherwise (g. w.) kilo.	0 60	25
723	Cards, weaving, of all sizes ,,	5 00	free
724	Tortoise-shell, in sheets, unwrought or imitations thereof, including packing kilo.	10 00	30
725	Meat, salted, beef, pork or mutton (g. w.) ,,	0 20	25
726	Fresh, conserved, do., do ,,	0 10	free
727	Saddle covers, of cloth or cassimere, without gold fringing doz.	24 00	40
727*b*	Shabracks (so called) for the military, with or without gold fringing	(a)	40
728	Of other tissues, wool, cotton or felt doz.	20 00	40
729	Leather, wrought or plain ,,	30 00	40
730	Carts and wagons	(a)	free
731	Reels, for twine on counters each	1 00	25
732	Carts or wheelbarrows, of wool or iron, all sorts, of 1, 2 or 4 wheel	(a)	free
733	With platforms, for transporting bundles	(a)	,,
	Chin-straps, including packing, as follows:		
734	Of leather for caps kilo.	2 50	35
735	Of brass for caps ,,	1 20	25
736	Of metal, gilt or silvered ,,	4 00	25
737	Railway cars	(a)	free
738	Carriages, of all classes, drawn by horses, carts (*carrichones*) and hand carts for children	(a)	35
739	Pads, of leather, cloth, or rubber, with or without pasteboard back for writing desks, including packing kilo.	2 50	30
740	Of blotting paper, with or without cardboard, do. kilo.	1 00	30
741	With writing materials, have a surtax of 100%	—	—
742	All others	(a)	30
743	Charts and maps, geographical and topographical	(a)	free
744	Portfolios and card cases up to 15 cm. in length, covered with leather or worked tissues, colored or plain, also of oilcloth, composition and imitation leather, whether of paper or cardboard, without accessories doz.	2 40	30
745	The same, with accessories ,,	4 00	30
746	,, up to 22 cm. without accessories ,,	4 80	30
747	,, with accessories ,,	8 00	30
747*b*	Of fine leather, or Russia leather, or its imitation, up to 15 cm. in height, without accessories doz.	36 00	30
748	The same, with accessories ,,	60 00	30
	NOTE.—The portfolios enumerated in Nos. 744 and 745, exceeding 22 cm. in length pay a surtax of 10%; those enumerated in Nos. 747*b* and 748, exceeding 15 cm. a surtax of 20%.		
749	With covers of tortoise-shell, ivory, mother-of-pearl or their imitation, without accessories, with or without metal ornamentation doz.	60 00	30
750	The same, with accessories ,,	72 00	30
	Cardboard (g. w.):		
751	Common, of straw or wood pulp, in sheets or cut, and the common variety for picture backings or other uses kilo.	0 12	30
752	White or colored, common, not transparent, for tickets or common visiting cards kilo.	0 35	30
753	Bristol board (so called), for visiting or photograph cards kilo.	0 80	30
754	Fine, enamelled of one color, fancy, called porcelain paper kilo.	0 90	30
755	Perforated, for embroidering, including packing kilo.	1 40	30
756	Tarred, for roofing (g. w.) ,,	0 10	30
757	Colored, in sheets, or cut out (g. w.) ,,	1 00	30
758	Oiled and cardboard on rubber tissue for press copying, including packing kilo.	2 40	30
759	Asbestos for roofing (g. w.) ,,	0 40	30
	Cartridge-boxes, including packing:		
760	Leather ,,	5 00	30
761	Tin ,,	2 40	30
762	Cartridges, of cardboard, empty, with or without wads, for sporting guns, including packing kilo.	2 00	25
763	The same, filled (g. w.) ,,	0 60	25
764	Metal, empty (g. w.) ,,	3 50	25
765	,, filled, all sorts ,,	1 50	25
766	Houses of iron or wood	(a)	30
767	Bells, hawk, brass, including packing kilo.	3 00	25
768	Bronze or copper, or nickel-plated, including packing kilo.	4 00	30
769	Cocoa pods (g. w.) ,,	0 10	30
770	Chestnuts, with or without hulls (g. w.) ,,	0 20	30
	Cots and cribs (g. w.):		
771	Iron ,,	0 14	35
772 & 773	With knobs, mountings or ornaments of brass kilo.	0 50	35
774	Iron, nickel-plated ,,	0 70	35
775	Bronze or brass, with parts of other materials, do. kilo.	0 90	35
776	Folding beds, of iron and canvas, do., do. each	10 00	35
777	Of wood and canvas ,,	8 00	35

(a) According to appraisement.

Nos	Goods.	Valuation. Bolivianos	Amount payable %.
	NOTE.—Those furnished with wire mattresses are appraised in their respective classes with a surtax of 25%.		
778	Accessories of bronze or brass, such as knobs, bars, &c., for beds (g. w.) kilo.	10 00	35
	Wooden cots (see Furniture)		
	Box couches are appraised as cots in their respective classes.		
779	Soldering irons (g. w.) kilo.	0 50	free
780	Caviar or fish roes, however packed (g. w.) ,,	1 50	25
	Preserved meat (*cecina*) (See No. 725)		
781	Kettles or boilers, of cast-iron, composed of two parts, for boiling glue, tinned, galvanized, or otherwise (g. w.) kilo.	0 20	free
782	Barley, unhusked (g. w.) ,,	0 03	25
783	Roasted or sprouted (g. w.) ,,	0 08	25
784	Pearled (g. w.) ,,	0 20	25
785	Onions and garlic (g. w.) ,,	0 10	25
786	Sieves or strainers, haircloth or other cloth, including packing kilo.	2 50	25
787	Silk tissue ,,	10 00	25
788	Wire, with or without handles, including packing kilo.	1 50	25
789	Of bronze or copper wire, including packing ,,	1 60	25
790	Of iron or steel wire, including packing ,,	1 00	25
791	Tea strainers, including packing ,,	2 00	25
792	,, silver-plated gilt ,,	4 00	25
793	Wood ashes (g. w.) ,,	0 07	30
794	Rye (g. w.) ,,	0 05	15
795	Brushes, reed, or other vegetable fibre (g. w.) ,,	0 30	30
796	With backs of wood, rubber, composition, for the table, hair, hats, or clothing (g. w.) kilo.	3 00	30
797	With backs of tortoise-shell, ivory or mother-of-pearl	(a)	30
798	For teeth, nails and combs, including packing kilo.	8 00	30
799	For shoes (g. w.) ,,	6 60	30
800	Of bristles or horsehair, with or without admixture of vegetable materials, with backs of wood or composition (g. w.) kilo.	4 00	30
801	For floors, doors, windows and roofs (g. w.) ,,	0 70	30
802	Currycombs (g. w.) ,,	0 60	30
803	Of wire, horsehair, bristles or other materials, for cleaning bottles, tubing and gun barrels (g. w.) kilo.	0 80	30
804	All others	(a)	30
805	Planes for carpenters, including packing kilo.	1 50	free
806	Wax, animal, with or without mixture (g. w.) ,,	1 50	30
807	Mineral or vegetable, with or without mixture (g. w.) kilo.	0 60	30
808	Manufactured, except in the form of flowers, including packing kilo.	5 00	30
809	Bristles, in bundles or boxes, for shoemakers (g. w.) kilo.	3 00	30
810	Pitch, for shoemakers (g. w.) ,,	0 60	30
	Locks, iron, with or without parts of bronze, including packing:		
811	With bells, for trunks, cases, boxes or valises kilo.	5 00	30
812	With hasp, for outside fastening of boxes, trunks, &c. kilo.	1 25	30
813	For boxes, drawers or window sashes ,,	2 00	30
814	Common, for doors, such as are made in the country, and iron locks, without bolts kilo.	1 00	30
815	With spring catch, without keys, with button, for doors and screens kilo.	1 20	30
816	With key, without catch ,,	1 60	30
817	With neither spring catch nor button, for same purpose kilo.	1 60	30
818	With bolt, catch, button and key, for same purpose kilo.	4 00	25
819	With spring bolt and catch, operated only by key kilo.	5 00	25
820	All kinds, of bronze or copper, with or without parts of other kinds of metals, excepting those with bells kilo.	6 00	25
821	The same, with bells ,,	8 00	25
	NOTE.—Nickel-plated locks are valued in their respective classes with a surtax of 50%, and if gilt, with a surtax of 75%.		
822	All others, undesignated	(a)	25
	Bolts (see Manufactured iron).		
823	Cases, for cigarettes, of pita, straw, paste, varnished cardboard, rubber, composition, or other common materials doz.	3 00	30
824	The same, for cigars ,,	4 00	20
825	Common leather, for cigarettes ,,	6 00	30
826	,, for cigars ,,	6 20	30
827	Of fine straw ,,	60 00	30
828	Of fine leather, or Russia leather, or its imitation, plain, for cigarettes doz.	36 00	30
829	The same, figured ,,	42 00	30
830	,, plain, for cigars ,,	42 00	30
831	,, figured ,,	48 00	30
832	Of tortoise-shell, ivory, mother-of-pearl or their imitations doz.	72 00	30
833	Silver kilo.	100 00	30
834	All others	(a)	30
835	Cigarettes, paper, including packing (specific duty) kilo.	4 20	S. 4 20
836	Cigars, including boxes (specific duty) ,,	5 60	S. 5 60
837	Cylinders, for organs (see Musical Instruments, No. 1738)		
838	Cement, Roman, Portland, and other similar, for stucco work (g. w.) kilo.	0 05	15
839	Glue, for sizing, including packing ,,	0 30	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
840	Liquid, rubber, including packing.....kilo.	1 60	30
841	Asbestos cement, for steam pipes, including packing .....kilo.	0 15	30
842	Chisels, of iron or steel (g. w.) ..... ,,	0 80	free
843	Cinematographs, with appurtenances	(a)	30
843b	Cinematograph films, including the weight of the packing.....	4 00	30
	Ribbons, including packing :		
844	Cotton, plain or diagonal, or of twilled tissue, for surcingles, or other uses, and those known as *hileras*, plain or diagonal, white or colored..kilo.	3 00	30
844b	Cotton, of twilled tissue, for boot laces (*presillas*) (see Passementerie)		
845	Interwoven with metal.....kilo.	6 00	30
846	Braids and cords, interwoven with rubber .. ,,	6 50	30
847	With silk mixture, called *toquillas*, and strings for hats .....kilo.	7 00	30
848	With cotton warp and woof of silk, all kinds ,,	10 00	30
849	Of cotton velvet..... ,,	6 00	30
850	Cotton velvet mixed with silk ..... ,,	8 00	30
851	Lettered, for marking clothing ..... ,,	5 60	30
852	With inscriptions, with or without silk mixture kilo.	6 00	30
853	Woollen :		
854	With or without cotton mixtures ..... ,,	4 00	30
855	Mixed with silk ..... ,,	12 00	30
855b	Braids and cords, with or without cotton mixture, interwoven with rubber .....kilo.	7 50	30
	Linen :		
856	With mixture of other vegetable fibres, for furniture springs .....kilo.	0 80	30
857	The same, twilled or not, with or without admixture of cotton, for shoe loops or other uses kilo.	4 00	30
	Silk :		
858	Silk velvet, with or without mixture of other materials, and with the border or edge of same kilo.	36 00	35
859	Of crêpe, gauze, tulle, veiling, or other transparent textiles, embroidered, open-worked or not .....kilo.	100 00	35
860	The same, with mixture of other materials .. ,,	70 00	35
861	Grosgrain, moiré, satin and taffetas, of all classes, with or without cordings or ornaments of cotton.....kilo.	52 00	35
862	The same, mixed with other materials .... ,,	36 00	35
863	Satin, finished and figured, and those called *papelillos* and tapes..... ..... kilo.	36 00	35
864	The same, with admixture of other materials ,,	20 00	35
865	Of silk and rubber ..... ,,	20 00	35
866	Edgings and bindings for hats..... ,,	52 00	35
867	,, with admixture of other materials ,,	36 00	35
868	Mixed with gold and silver, fine ..... ,,	50 00	35
869	With admixture of metal ..... ,,	20 00	35
870	All others	(a)	35
	Belts, including packing:		
871	Cotton, with or without rubber, with or without buckles, and ornamented or not with bead work..... kilo.	5 00	40
872	The same, mixed with silk ..... ,,	18 00	40
873	,, with leather ornamentations .. ,,	12 00	40
874	Leather, with or without metal parts, with or without reticule ..... kilo.	10 00	40
875	Of metal weaves, with or without foundation of cotton or other vegetable fibre, and fan holders of all classes ..... kiio.	10 00	40
876	Of metal weaves, in form of cord, of cotton velvet, or other texture of the same material kilo.	8 00	40
877	Of wool, with or without admixture of materials other than silk..... kilo.	12 00	40
878	Of silk, with or without lining of other materials, in form of girdles, ornamented, embroidered or plain, with or without buckles or fasteners ..... kilo.	40 00	40
879	The same, with admixture of other materials ,,	20 00	40
880	Silk, with mixture or foundation of other materials, for military use ..... kilo.	30 00	40
881	Of wool ..... ,,	12 00	40
882	Of leather, varnished or not, with or without ornaments or trimmings of metal ..... kilo.	18 00	40
883	Plain, of leather, varnished or not, for children kilo.	2 00	40
884	Leather, with sheath for knife and common belts of pasteboard ..... kilo.	2 40	40
885	All others	(a)	40
886	Prunes and dates, in receptacles of all kinds (g. w.) kilo.	0 70	25
887	Cloves, whole (g. w.)..... ,,	1 00	25
888	Cloves, ground ..... ,,	1 60	25
	Nails (gross weight):		
889	Iron wire, all sizes, galvanized iron, and cornered, not exceeding 25 cm. in length.....kilo.	0 20	25
890	Iron, steel or iron wire, with head of bronze or copper, for upholstery or other purposes..kilo.	1 60	25
891	The same, nickel plated..... ,,	2 40	25
892	Cancelled		
893	Copper or composition, for sheathing ships ,,	1 00	free
894	Zinc ..... ,,	0 50	25
895	Iron, for horseshoes ..... ,,	0 40	25
896	Iron scupper nails or rivets, tinned, galvanized, or otherwise ..... kilo.	0 50	25
897	Bronze, copper, or composition, scupper nails or rivets .....kilo.	0 80	25
898	Iron, with porcelain heads ..... ,,	2 00	25
899	,, for *gorrochas*..... ,,	20 00	25

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
900	With gilded brass heads .....kilo.	2 60	25
901	Iron, for shoemakers, and pegs for same, also brads for mouldings .....kilo.	0 36	25
	Or tacks up to 25 cm. galvanized or otherwise kilo.	0 42	25
902	,, of copper, bronze, or composition, brads of bronze or copper, and those of bronze with iron foundations.....kilo.	1 20	25
903	Copper, or bronze, in sheets or plates (g. w.) ,,	0 84	25
904	,, perforated (g. w.) ..... ,,	1 00	25
	Manufactured into unenumerated articles are appraised as manufactured bronze in their respective classes.		
905	Cooking stoves, economical, of iron or steel, with or without parts of bronze or copper, with or without accessories (g. w.) .....kilo.	0 30	25
905b	Coca (g. w.) ..... ,,	2 50	40
906	Cocoa (see Chocolate)		
906b	Cocoa-nuts, whole (g. w.) ..... ,,	0 10	25
907	,, ground (g. w.) ..... ,,	0 50	25
908	Cochineal (g. w.) ..... ,,	1 50	25
909	Cocktail shakers of ordinary metal.....	(a)	30
910	Silver .....kilo.	100 00	30
911	Firecrackers, Chinese, and fireworks (g. w.) .. ,,	5 00	30
	Cushions (see Pillows)		
912	Glue, common (g. w.) ..... ,,	0 50	30
913	Lip, including packing..... ,,	1 00	30
914	Wine-clarifying ..... ,,	0 50	15
915	Liquid (g. w.)..... ,,	0 30	30
916	Fish, or isinglass, including packing ..... ,,	10 00	30
	Mattresses (gross weight):		
917	Of horsehair or wool, covered with cotton, wool, or linen.....kilo.	1 50	35
918	Covered with silk ..... ,,	2 50	35
919	Spring, covered, wire mattresses, uncovered, and wooden skeleton mattresses.....kilo.	0 50	35
	For gluepots, see Kettles or Boilers, No. 781		
920	Collars, of leather, varnished, for horses.....each	6 00	40
921	Leather, unvarnished, for same..... ,,	4 00	40
922	,, common, for mules ..... ,,	2 00	40
923	Metal, common, for dogs .....kilo.	4 00	25
924	Leather, with or without metal parts for same kilo.	5 00	25
925	Necklaces of glass, with or without crosses	(a)	25
926	Amber or imitation thereof ..... kilo.	60 00	30
927	Electro-magnetic.....	(a)	free
928	Mallets (*combas*) (of iron or steel g.w.).....kilo.	0 25	,,
929	Cumin (g. w.) ..... ,,	0 20	25
	Compasses, for seamen (see Binnacles)		
	With or without parts of ordinary metal, for draughtsmen, including packing :		
930	Of iron or steel.....kilo.	1 60	free
931	Of bronze or copper..... ,,	2 40	,,
932	Of wood ..... ,,	1 00	,,
933	Closets, or urinals, of wrought iron, with vessel of same metal, of earthenware or porcelain, with or without valve, with or without parts of wood, bronze or copper .....each	7 00	25
934	Of wood, with or without valve, with vessel of other materials .....each	12 00	25
935	Ready-made clothing, sewed articles, so-called, not otherwise specified in the tariff, for men, women, youths and children	(a)	40
936	Hat-shapers, or apparatus for taking measurements of head .....each	50 00	free
937	Conserves, of fish, shell fish, mushrooms, vegetables or pot-herbs (sardines excepted) (g. w.) ..kilo.	0 80	25
938	Meat (g.w.) ..... ,,	1 00	25
939	Fruit in syrup, water or juice (g.w.) ..... ,,	1 80	25
939b	Fruit in brandy (g. w.) ..... ,,	2 80	25
940	Cups, of white metal, nickel, german silver and the like, with or without parts of other materials, including packing .....kilo.	7 00	25
941	The same, plated or gilded, and also of plaqué, do ,,	14 00	25
942	Silver ..... ,,	100 00	25
943	All others	(a)	25
944	Cupels, for assaying (g. w.).....kilo.	0 60	10
945	Coral, unwrought (g.w.) ..... ,,	8 00	30
946	Wrought.....	(a)	30
	Cravats for men, including packing :		
947	Cotton, all forms and qualities .....kilo.	8 00	40
948	Wool, with or without cotton mixture.... ,,	12 00	40
949	Linen, with or without inferior admixture ,,	8 00	40
950	Silk, with or without mixture, lined..... ,,	20 00	40
951	,, unlined ..... ,,	60 00	40
952	,, with admixture, unlined..... ,,	25 00	40
	Cravats for women :		
953	Cotton plush ..... doz.	10 00	40
954	,, mixed with silk ..... ,,	14 40	40
955	Of cotton lace..... ,,	15 00	40
956	Silk, with lace and ribbons, with or without admixture of another material ..... doz.	36 00	40
957	Wool, with or without admixture of cotton, including packing .....kilo.	8 00	40
958	Wool, mixed with silk, including packing.. ,,	15 00	40
959	Stocks, varnished, for the military .....doz.	3 00	35
	Clasps, including packing :		
960	Brass of all kinds.....kilo.	2 40	25
961	Iron ..... ,,	1 60	25
962	Or fasteners of metal, for papers ..... ,,	4 00	25
963	Attached to cotton clothing ..... ,,	4 00	25
964	,, on silk clothing ..... ,,	20 00	25
	Cork (gross weight) :		
965	In sheets ..... ,,	0 15	30
966	Stoppers of all sizes, for bottles and flasks, and those with crown of tin-plate .....kilo.	0 40	20

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
967	Cut, or wrought into soles, for shoes and other purposes ... kilo.	1 50	30
968	Stoppers with parts of common metal, earthenware, porcelain, wood or glass ... kilo.	2 00	30
969	Stoppers, with parts of metal, gilded, plated, or of white metal ... kilo.	4 00	30
	Cords, for shoes or corsets, and for garters, suspenders &c. (see Ribbons)		
970	Cords, cotton, with or without hemp foundation, for window blinds, including packing ... kilo.	2 50	30
971	Cords of linen, including packing ... ,,	4 00	30
	For small cords of all sorts (see Passementerie)		
972	Cornices, bronze, for windows, including packing kilo.	5 00	30
973	Wood ... ,,	2 00	30
974	Of galvanized iron, for cornices (g. w.) ... ,,	0 20	30
975	Of zinc (g.w.) ... ,,	0 60	30
976	All others ...	(a)	30
977	Wreaths, crosses and other funeral emblems of beads, bugles, drops &c., of crystal, glass or metal, strung on wire, including packing, kilo.	2 00	30
978	Of porcelain flowers, or of other ornaments of crystal, glass or enamelled metal ... kilo.	3 00	30
979	Of articles of wreaths or flowers, do. ... ,,	8 00	30
980	Of orange blossoms for brides, and other kinds..	(a)	30
	Palm nuts (see No. 2654)		
981	Waists, with or without bones, which fasten on one side, for children, are appraised as corsets, according to classification, with a rebate of 50%.		
982	Straps of leather, varnished or otherwise, including packing ... kilo.	6 00	40
983	With fittings of metal or of other kinds ...	(a)	40
984	Leather, with handles of same material, or of metal, nickel plated or not, including packing kilo.	10 00	40
985	Belting, for machinery, all kinds ... ,,	3 00	free
986	Corsets, cotton, all sizes ... doz.	15 00	40
986*b*	,, with silk embroidery or lace ... ,,	20 00	40
987	Linen, all sizes ... ,,	36 00	40
988	,, with silk embroidery or lace ... ,,	60 00	40
989	Silk, all kinds and sizes, with or without mixture of cheaper material ... doz.	144 00	40
990	Pencil-sharpeners, all sorts, including packing, kilo.	4 00	25
	Can-openers (see Abridores)		
991	Paper-cutters, wood, bone, composition, or common metal, including packing ... kilo.	2 50	30
992	Tortoise-shell, ivory, mother-of-pearl, or their imitations, including packing ... kilo.	30 00	30
993	All others ... ,,	(a)	30
994	Penknives, common, with one or two blades, doz.	1 60	25
995	,, medium quality ... ,,	3 20	25
996	,, fine ... ,,	8 40	25
997	Common, from three to five blades ... ,,	4 00	25
998	,, medium quality ... ,,	8 00	25
999	,, fine ... ,,	20 00	25
1000	With more than five blades ...	(a)	25
	NOTE.—For purposes of appraisement, penknives with iron blades and handle of horn, wood, tin, iron, composition, or bone, are classified as common; those with iron blades in imitation of steel, with handles of mother-of-pearl, tortoise-shell, ivory or other fine material, as medium; those with blades of tempered steel and handles of all materials, as fine; the term blades is applied to scissors, files, corkscrews, pincers, or other parts which fold back within the handle.		
1001	Glass-cutters, iron, with steel wheels ... kilo.	2 50	free
1002	Patterns, embroidered, cotton tissue, for infants' caps ... kilo.	4 80	30
1003	Cotton, with or without stamped lapels, up to 75 cm. in length, for vests ... kilo.	12 00	30
1004	The same, embroidered, with or without silk ,,	24 00	30
1005	Cotton, mixed with silk ... ,,	30 00	30
1006	Woollen, with trimmings of lapels, embroidered, stamped, or figured, with or without cotton mixture ... kilo.	24 00	30
1007	The same, mixed with silk ... ,,	36 00	30
1008	Silk, with or without cotton mixture, including packing ... kilo.	72 00	30
	Shoe patterns, sewed or otherwise, including packing:		
1009	Leather, all sorts, varnished or not ... kilo.	20 00	30
1010	Of cotton cloth, mixed with material other than silk or wool ... kilo.	6 00	30
1011	Wool, or mixed with material other than silk ,,	12 00	30
1012	Silk, with or without admixture of other material ... kilo.	72 00	30
1013	Dress patterns, unsewed, with trimmings or ornaments, are valued, including boxes, according to the textile class to which they belong, with a surtax of 10 %. NOTE.—Dress patterns with embroidery are appraised with an increased valuation of 25 % over the surtax above referred to		
1014	Barks, for dyeing or tanning (g. w.) ... kilo.	0 10	free
1015	Fruit peels or rinds, undesignated (g. w.) ... ,,	0 10	25
	Curtains, including packing:		
1016	Hemp or jute, with or without admixture of cotton ... kilo.	3 00	30
1017	Cotton, in piece, as gauzes, cambric, muslin or lawn, plain or figured ... kilo.	6 00	30
1018	Feather-stitched, scalloped or not, and guipure curtains ... kilo.	10 00	30
1019	The same, chain-stitched or otherwise ... ,,	10 00	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1020	Cotton velvet, plain or trimmed ... kilo.	8 00	30
1021	Other close-woven cotton tissues, with or without admixture of wool ... kilo.	7 50	30
1022	Cotton mixed with silk ... ,,	12 00	30
1023	Wool, with or without admixture of inferior material ... kilo.	14 00	30
1024	The same, mixed with silk ... ,,	24 00	30
1025	Silk or velvet, plain, figured or embroidered ...	(a)	40
1026	Rings for horse bits, including packing:		
1027	Of white metal, with nickel, German silver and the like, with or without parts of other materials ... kilo.	8 00	25
1028	The same, silver-plated ... ,,	16 00	25
1029	Sewing cases, all sorts ...	(a)	30
1030	Horsehair, unwrought ... kilo.	0 50	30
1031	Imitation, vegetable, for stuffing furniture or other purposes ... kilo.	0 15	30
1032	Woven, for furniture covering and other purposes ... kilo.	12 00	30
1033	Like the foregoing, with admixture of cotton or other vegetable materials ... kilo.	6 00	30
1034	Crucibles, all kinds ... ,,	0 10	free
	Glassware, unspecified (g. w.):		
1035	White or colored, with or without common figuring or gilding, of ordinary hollow glass kilo.	0 24	30
1036	The same, with metal edgings ... ,,	0 48	30
1037	Medium or fine, with or without assortment, as common glass ... kilo.	0 48	30
1038	The same, with edging of common metal .. ,,	1 40	30
1039	The same, with edging of plaqué ... ,,	1 60	30
	Chromos (see Prints)		
1040	Crosses and medals for rosaries and other purposes, of white or yellow brass, including packing kilo.	8 00	25
1041	Brass, with crucifix, with or without font, for suspension or standing (g. w.) ... kilo.	2 00	25
1042	Of tortoise-shell, ivory or mother-of-pearl, with or without crucifix ... kilo.	50 00	25
1043	Glass ... ,,	2 00	25
1044	All other ...	(a)	25
1045	Oil paintings of all kinds ...	(a)	40
	Rennet, including packing:		
1046	Powdered ... kilo.	6 00	30
1047	Liquid, in barrels, flasks or bottles ... ,,	0 90	30
1048	Or salted stomachs ... ,,	2 50	30
	Salad sets, consisting of fork and spoon, including packing:		
1049	Boxwood ... kilo.	5 00	25
1050	Ebony or buffalo horn ... ,,	12 00	25
1051	Ivory ... ,,	50 00	30
1052	Ordinary fish sets, metal, with or without gilt parts ... set	4 00	25
	Cornucopias, small cases, and the like for conserves and perfumes (see Boxes).		
	Spoons, large and small, including packing:		
1053	Of galvanized iron or brass ... kilo.	0 40	25
1054	Pewter or lead, with or without foundation of steel, iron or common metal ... kilo.	2 00	25
1055	The same, plated or nickel ... ,,	3 50	25
1056	White metal, nickel, German and the like.. ,,	7 00	25
1057	The same, plated or gilded ... ,,	14 00	25
1058	Wooden ... ,,	1 40	25
1059	Bone or horn ... ,,	6 00	25
1060	Tortoiseshell, ivory or mother-of-pearl ... ,,	60 00	25
1061	Tin or sheet iron, with or without earthenware or porcelain, enamelled, painted or otherwise kilo.	1 20	25
1062	Common yellow metal ... ,,	0 80	25
1063	Large, iron, for plumbers and calkers ... ,,	0 46	25
1064	,, for sugar mills ... ,,	0 40	free
	Knives, including packing:		
1065	All sizes, for butchers, *flamencos*, so called and all pointed knives, with handle of iron, steel or wood ... kilo.	2 00	25
1066	The same, fine, with handle of ebony and the like ... kilo.	4 00	25
1067	For arts and trades ... ,,	3 00	free
	Table knives, with or without fork, including packing:		
1068	Of ordinary size, or for dessert, with handle of bone, horn, rubber, wood or ordinary metal kilo.	1 60	25
1069	The same, with handle of fine wood, celluloid, and nickel-plated knives ... kilo.	4 00	25
1070	The same, with plated or ivory handle, in cases ,,	15 00	25
1071	The same, with handle of white metal, nickel, German silver and the like ... kilo.	7 00	25
1072	The same, with mother-of-pearl handle ... ,,	50 00	25
1073	The same, with plaqué handle ... ,,	32 00	25
1074	The same, with silver handle ... ,,	100 00	25
1075	Plated, for fish, butter or cheese, with or without gilding ... kilo.	24 00	25
1076	The same, with mother-of-pearl handle ... ,,	48 00	25
1077	Carving sets, with plaqué handle, with or without gilding ... set	5 00	25
1078	The same, with handle of ivory or mother-of-pearl, with or without gilding ... set	10 00	25
1079	The same, with handle of bone, metal, wood or stag-horn ... set	1 00	25
1080	The same, with handle of white metal, nickel or German silver ... set	4 00	25
1081	With fork and spoon, for pocket use ... doz.	12 00	25
	Collars and cuffs, for men's shirts, as follows:		
1082	Paper, with or without cotton textile ... kilo.	6 00	30
1083	Cotton ... ,,	6 00	40

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1084	Linen, with or without admixture of cotton. kilo.	8 00	40
1085	Rubber or composition ... ,,	8 00	30
1086	Fur, for cloaks ...	(a)	40
	For women, including packing, as follows:		
1087	Of cotton lace ... kilo.	14 00	40
1088	Cotton, untrimmed ... ,,	10 00	40
1089	,, trimmed ... ,,	12 00	40
1090	Linen, untrimmed ... ,,	12 00	40
1091	,, trimmed ... ,,	14 00	40
1092	Silk, trimmed or not, with or without admixture of another material ... doz.	36 00	40
1093	,, with fur trimmings, or of fur alone ...	(a)	40
1094	Feather ... doz.	30 00	40
1095	Cambric, gauze or tulle, bordered or figured with colors interwoven (see Lace or Trimmings in their corresponding classes)		
1096	Medicine-droppers, glass, combined with rubber doz.	2 40	30
1097	Thread counters of all sorts ... kilo.	6 00	30
1098	Strings, catgut, twisted, for musical instruments, including packing ... kilo.	15 00	30
1099	Hartshorn (see Nos. 3072, 3073)		
1100	Hides of neat cattle, undressed; ... ,,	0 40	25
	Cured, including packing, as follows:		
1101	Calf, tanned or not, and sheepskins ... ,,	2 00	25
1102	Pigskins or imitations thereof ... ,,	2 00	25
1103	Buckskin, for boots and shoes ... ,,	5 00	25
1104	Chamois, for cleaning metals ... ,,	6 00	25
1105	Shagreen, or imitations thereof ... ,,	6 00	25
1106	Kid and imitations thereof ... ,,	12 00	25
1107	Morocco or imitations thereof ... ,,	10 00	25
1108	Sheepskins, called *badanas* (basils) ... ,,	8 00	25
1109	Other classes, for coach rugs, bedspreads and other purposes ...	(a)	25
1110	In narrow strips, for trimming and other purposes, and all classes of hides and skins not elsewhere specified ...	(a)	25
1111	Horse or cow, whole, varnished or colored .. kilo.	3 60	25
1112	,, undyed, so called *vaquetas* ... ,,	3 00	25
1113	Calf, white or dyed, perfumed ... ,,	7 00	25
1114	Sides, undyed, called sole leather ... ,,	1 60	25
1115	Parchment ... ,,	8 00	25
1116	Cradles and baby carriages, of osier or cane, with or without hood, for infants, and walking stools ... kilo.	1 20	35
1117	All others (see Cots)		
	Same, with wheels (see Carriages)		
	Steels, knife sharpening (see Files)		
1118	Vests of cloth, cassimere or other woollen goods, with or without admixture of cotton, plain, worked or stamped ... doz.	60 00	40
1119	Velvet or silk, pure or mixed ... ,,	96 00	40
1119*b*	Knit (see Tissues, according to kind)		
1120	Cotton or linen, all kinds ... ,,	30 00	40
1121, 1122	(See Shawls under Nos. 2157 and 2151 respectively)		
	Plates, of porcelain or glass, are appraised under china and glass ware.		
1123	Brass plates, gilded, for helmets, including package ... kilo.	14 00	25
1124	The same, not gilt, including package ... ,,	10 00	25
	Jackets, called "jerseys," including packing, as follows:		
1125	Knit, cotton, bordered or otherwise ... kilo.	8 00	40
1126	Knit, of wool, pure or mixed, plain or trimmed, common ... kilo.	10 00	40
1127	The same, fine ... ,,	12 00	40
1128	Silk ... ,,	72 00	40
1129	Silk, mixed, trimmed or otherwise ... ,,	50 00	40
1130	Overjackets of cloth, cassimere, felt and waterproof material ... each	10 00	40
1131	Other textiles ...	(a)	40
1132	Knit of flock wool, for men and women .. kilo.	3 00	40
1133	Knit, woollen ... ,,	4 00	40
1134	With silk sleeves, with or without lace, or embroidered strips ... kilo.	8 00	40
1135	Knit, cotton, pure or mixed with wool, for men kilo.	3 00	40
1136	Oilcloth, common, for miners ... ,,	1 00	40
1137	Of rough cloth or frieze ... doz.	48 00	40
1138	Of cotton, linen or wool, for children ... ,,	6 00	40
1139	Jerked beef or *cecina* (see Meat, salted, No. 725)		
1140	Epaulets of copper wire, gilt or silvered ... pair	20 00	35
1141	,, of silver wire, gilt or otherwise ... ,,	60 00	35
1142	Checks for banks and banking houses, including packing ... kilo.	4 00	30
1143	Whips, common, with long handle, for carters .. doz.	7 00	30
1144	For coachmen ... ,,	30 00	30
1145	For riding ... ,,	12 00	30
1146	Crops ... ,,	18 00	30
1147	With fine handle ...	(a)	30
1148	Borers, for iron (g. w) ... kilo.	3 00	free
1149	Nipples, for firearms, including packing ... ,,	10 00	25
1150	Stoves or heaters ...	(a)	25
1151	Thumb tacks for drawing, iron or steel, including packing ... kilo.	4 00	25
1152	Bronze or copper, including packing ... ,,	8 00	25
1153	Sprayers, empty or filled with perfumed water, for carnival (g. w) ... kilo.	3 00	25
1154	Chocolate, in paste or powder, and cocoa (g. w). .. ,,	1 00	25
1155	As above, with milk (g. w) ... ,,	1 20	25
	Chocolate pots are appraised as coffee-pots in their respective classes.		
1156	Rowlocks, of iron or steel, galvanized, tinned or otherwise (g. w) ... kilo.	0 30	25
1157	Bronze or copper (g. w) ... ,,	1 60	25

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1158	Potato flour (g. w) ... kilo.	0 12	25
1159	Manioc flour (g. w) ... ,,	0 30	25
	Dice (see Toys).		
1160	Demijohns, of glass, of all sizes (g. w.) ... ,,	0 15	30
1161	Thimbles of bone, iron, steel, brass, or white metal kilo.	3 00	free
1162	Nickel or silver-plated ... ,,	4 00	25
1163	Double plated or plaqué ... ,,	5 00	25
1164	Ivory, tortoise-shell, mother-of-pearl or their imitations ... kilo.	50 00	25
1165	Of ordinary metal ... ,,	2 00	free
	Aprons (see Mandiles)		
1166	Brush holders, of painted tin, with or without porcelain fittings, for press letter-copying (g. w.) ... kilo.	0 60	25
1167	Gauges, for artisans (g. w.) ... ,,	1 00	free
1168	Peaches, stoned, dried (g. w.) ... ,,	0 40	25
1169	Snuffers, of iron or steel, including packing .. ,,	1 00	25
1170	Bronze or copper, including packing ... ,,	3 00	25
1171	Metal silvered or nickel (g. w.) ... ,,	5 00	25
	Distillers (see Filters)		
1172	Screw drivers (g. w.) ... ,,	2 00	free
1173	Glazing sticks, for shoe makers (g. w.) ... ,,	1 00	,,
1174	Diamonds, for glaziers ... each	4 00	,,
1175	Black, for drilling rocks ...	(a)	,,
	Drawings, models or designs for embroidering or wood carving, including packing, as follows:		
1176	In paper ... kilo.	12 00	30
1177	In cardboard ... ,,	6 00	30
1178	Models or designs for embroidery, painted on paper or cardboard ... kilo.	7 00	30
1179	Figures, models or patterns, in paper, for clothing models ... kilo.	2 50	30
1180	Teeth, artificial, all kinds, loose, including packing kilo.	20 00	30
1181	,, with gums, including packing ... ,,	32 00	30
1182	Sword knots of leather, varnished or not, with or without silk, for the military ... kilo.	10 00	35
1183	Silk, with wire of ordinary metal, plated or gilded kilo.	32 00	35
1184	Silk, with silver wire ... ,,	100 00	35
	Douches or irrigators, with or without parts of crystal or glass, with or without tubing or hose of rubber, including packing, as follows:		
1185	Of tin, or brass called iron ... kilo.	4 00	30
1186	Of rubber, or rubber cloth ... ,,	8 00	30
1187	Of nickel-plated iron ... ,,	6 00	30
	Bon-bon dishes (see Glassware)		
1188	Preserves in syrup or jellies (g. w.) ... ,,	1 40	25
1189	Comfits, pastes and pastilles, except medicinal (g. w.) ... kilo.	3 00	25
1190	The same, in fancy boxes (g. w.) ... ,,	5 00	25
1191	Railway ties, wooden ... ,,	0 10	free
1192	Iron and steel ... ,,	0 12	,,
1193	Images, busts, and statues of wood, marble, stone, or plaster, with or without pedestal (g. w.) .. kilo.	1 00	30
1194	The same, metal (g. w.) ... ,,	2 00	30
1195	All others ...	(a)	30
1196	Axles, iron or steel, with or without boxes, for trucks, carts, cars and carriages (g. w.) .. kilo.	0 15	free
	Elastics for shoes, including packing, as follows:		
1197	Cotton ... kilo.	3 00	30
1198	Wool, pure or mixed ... ,,	4 00	30
1199	Silk, pure or mixed ... ,,	6 00	30
1200	For papers, notes &c ... ,,	8 00	30
1201	Boats and vessels, all sorts and sizes ... ,,	(a)	free
1202	Funnels are appraised in their respective classes according to the material of which they are composed.		
1203	Sausage fillers, brass, including packing ... kilo.	2 40	,,
1204	Packing, steam, for machines (g. w.) ... ,,	0 50	,,
	Underskirts, made up or in pieces, including packing, as follows:		
1205	Cotton, plain or trimmed with lace or edgings, other than silk ... kilo.	5 00	40
1206	Cotton, embroidered ... ,,	10 00	40
1207	Linen or mixed with other materials, plain or trimmed with lace or edgings ... kilo.	6 00	40
1208	The same, embroidered ... ,,	11 00	40
1208*b*	Also upper skirts of wool, with or without admixture of material other than silk, plain or trimmed ... kilo.	10 00	40
1209	The same, embroidered ... ,,	15 00	40
1210	Knit, cotton, or mixed with other vegetable materials ... kilo.	4 00	40
1211	Knit, of wool, or with admixture of material other than silk ... kilo.	6 00	40
1212	Knit, woollen, mixed with silk ... ,,	12 00	40
1213	Silk, plain or trimmed ... ,,	72 00	40
1214	,, mixed with other materials ... ,,	40 00	40
	Lace and nets, including packing, as follows:		
1215	Cotton, of all kinds ... ,,	8 00	30
1216	,, mixed with silk ... ,,	24 00	30
1217	Wool, with or without admixture of cotton ,,	14 00	30
1218	,, beaded ... ,,	8 00	30
1219	Common, linen, or mixed with other vegetable fibres ... kilo.	20 00	30
1220	Fine ... ,,	40 00	30
	Blonde and guipure laces, as follows:		
1221	Silk, with or without mixture ... ,,	100 00	30
1222	,, beaded ... ,,	80 00	30
	Ruching, excluding packing, as follows:		
1223	Cotton, with or without cotton lace ... ,,	22 00	30
1224	,, mixed with silk ... ,,	35 00	30
1225	Linen, with or without admixture of cotton ,,	30 00	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1226	Silk, with mixture of other materials.....kilo.	42 00	30
1227	Silk ..... ,,	72 00	35
	Oilcloth (gross weight):		
1228	For floors..... ,,	0 42	30
1229	Single, for table covers, carriages and other purposes.....kilo.	0 70	30
1229*b*	Black, varnished, of superior quality ..... ,,	1 00	30
1230	Tarred cloth for packing and roofing purposes kilo.	0 08	30
1231	For hat coverings and other purposes, transparent, water proof, of cotton cloth.....kilo.	5 00	30
1232	The same, of silk tissue ..... ,,	12 00	30
1233	Pickles, souses and sauces, put up in tin, earthenware or glass (g. w.) .....kilo.	0 35	25
1234	The same, in barrels (g. w.) ..... ,,	0 18	25
1235	Chinese sauces, in cans (g. w.)..... ,,	0 35	25
1236	Veneers, mahogany, jaracanda or other wood, for cabinet makers (g. w.) .....kilo.	1 00	30
1237	The same, thin, on paper (g. w.)..... ,,	2 40	30
1238	Glove stretchers, of varnished wood .....doz.	6 00	30
1239	Bone or fine wood ..... ,,	12 00	30
1240	All others	(*a*)	30
1241	Vises or pincers, including packing ..... kilo.	1 80	free
	Twists or strings of silver wire, for musical instruments (see Cords)		
	Step-ladders (see Furniture)		
	Pouches (see Sacks)		
1242	Brooms, twigs, with handle .....doz.	4 80	30
1243	,, without handles..... ,,	2 40	30
1244	Carpet sweepers.....	(*a*)	30
1245	Whisk brooms of Chinese cane, and of other classes and origin, without handle .....doz.	1 20	30
1245*b*	Esparto ..... ,,	1 50	30
	Guns (on permit from the Government), as follows:		
1246	Cap guns, single barrelled, with or without chamber, common or current quality....each	6 00	50
1247	The same, double barrelled ..... ,,	12 00	50
1248	Single barrelled, fine ..... ,,	16 00	50
1249	Double barrelled, fine ..... ,,	20 00	50
1250	Breech-loading, single barrelled, common or current quality .....each	18 00	50
1251	The same, double barrelled..... ,,	30 00	50
1252	Fine, single or double barrelled, and all others	(*a*)	50
1253	Chisels, with or without handles, including packing .....kilo.	0 60	free
1254	Squares, iron or steel (g. w.) ..... ,,	0 60	,,
1255	Wooden (g. w.)..... ,,	0 80	,,
1256	Iron or steel plate, wooden handle, with or without fillets of common metal or levels (g.w.) kilo.	4 00	,,
	Cuspidors (gross weight):		
1257	Tin or iron, varnished or painted ..... ,,	0 80	25
1258	Brass, yellow or white ..... ,,	1 20	25
	Iron, with porcelain finish (see Manufactured iron)		
1259	White metal ..... ,,	7 00	25
	Of glass, earthenware, or porcelain (see Glassware &c.		
1260	Dials, enamelled, for watches .....doz.	4 00	25
1261	Common unenamelled, for standing or hanging clocks .....doz.	4 50	25
1262	Fine, and all others ..... ,,	7 00	25
1262*b*	Stamps, of wood, paper &c. for drawing and shading, including packing .....kilo.	3 00	30
	Enamel or tinsel, including packing, as follows:		
1263	In sheets, very thin .....kilo.	6 00	25
1264	Cut, for flowers and other objects ..... ,,	12 00	25
1265	Ornamented with imitation stones or other fancy objects .....kilo.	20 00	25
	Emery (gross weight):		
1266	Powder, for polishing steel..... ,,	0 30	30
1267	On cloth ..... ,,	0 60	30
1268	On paper..... ,,	0 35	30
	Swords and sabres:		
1269	Iron and steel, with finishings of same, for troops (under permit from the Government) ..each	3 00	25
1270	Iron and steel, with finishings of ordinary metal, for officers, silvered, gilt, nickel plated, or otherwise .....each	18 00	25
1271	All others	(*a*)	25
	Spatulas, including packing, as follows:		
1272	Iron or steel, for artisans (palette or putty knives) .....kilo.	3 00	free
1273	Iron or steel, with wood or bone handle, for apothecaries .....kilo.	4 00	30
1274	Boxwood ..... ,,	6 00	30
1275	*Espauses* for artisans, including packing.... ,,	0 40	free
1276	Boiler cleaning compositions (g. w.)..... ,,	0 12	,,
	Mirrors (gross weight):		
1277	Common, with cardboard frame..... ,,	0 60	30
1278	,, with frame of tin plate, sheet iron, zinc, or tin, painted or bronzed or otherwise, with or without advertisements or pictures kilo.	0 70	30
1279	With frame of brass, bronze or copper .... ,,	1 40	30
1280	With frame of pasteboard or wood, bronzed, varnished, painted or not .....kilo.	1 00	30
1281	Better quality, with frame of wood, pasteboard &c. gilded, plated, varnished, painted, or bronzed, in square, elliptical or oval form kilo.	2 00	30
	Mirrors (gross weight):		
1282	Fancy, with two or three glasses, and all others not specified	(*a*)	30
1283	Handspikes, wooden, all forms and sizes (g. w.) kilo.	0 40	free
1284	Spermaceti ..... ,,	1 60	30

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
	Spurs, with or without leather straps, including packing, as follows:		
1285	Iron or steel .....kilo.	1 20	25
1286	,, nickel plated ..... ,,	1 80	25
1287	Bronze or copper ..... ,,	3 00	25
1288	,, nickelled, silvered or gilded ,,	5 00	25
1289	White metal, nickel, German silver, and the like kilo.	7 00	25
1290	The same, silvered or gilded..... ,,	14 00	25
1291	Sponges, common..... ,,	6 00	30
1292	Medium and fine ..... ,,	36 00	30
	Skimmers are appraised as spoons in their respective classes.		
	Prints, including packing, as follows:		
1293	Engraved or lithographed, on paper or cardboard .....kilo.	7 00	30
1294	Chromos and oleographs printed in colors, on paper, tissue, or cardboard, common kilo.	6 00	30
1295	Current quality, or fine ..... ,,	16 00	30
1296	The preceding, framed	(*a*)	30
1297	Racks or stands for bottles, iron, of all kinds (g.w.) kilo.	0 40	25
1298	All others.....	(*a*)	25
1299	Tin, bar or sheet (g. w.) .....kilo.	0 42	25
1300	Rolls, in sheets, for bottle tops, or other purposes (g. w.).....kilo.	1 50	25
1301	Pegs, wooden, for shoes (g. w.) ..... ,,	0 12	25
	Statues (see Images).		
1302	Stearine, in mass (g. w.) ..... ,,	0 30	15
	NOTE.—By a law of December 5, 1912, stearine may be imported free of duty for a period of five years by candle manufacturers for use in making candles.		
1303	Matting, Chinese, and imitations thereof, for floors (g. w.) .....kilo.	0 50	30
1304	Stereoscopes, portable, cardboard, with or without 12 views .....doz.	18 00	30
1305	Wooden, with or without 12 views.....each	6 00	30
1306	All others	(*a*)	30
1307	Mat-work or woven wood for window shades, wooden, painted, including packing ....kilo.	0 50	30
1308	For embroidering, of cotton, hemp or jute, including packing .....kilo.	2 00	30
1309	Linen, or mixed with other vegetable fibres, including packing .....kilo.	3 00	30
1310	Of silk, pure or mixed..... ,,	42 00	30
1311	Fire extinguishers (g. w.) ..... ,,	0 14	free
	Stoles for priests (see Ornaments).		
1312	,, for ladies, all kinds.....	(*a*)	40
1313	Tow for furniture (g. w.) .....kilo.	0 10	30
1314	Oakum (g. w.) ..... ,,	0 14	free
	Scupper nails (see Nails).		
	Stirrups, including packing, as follows:		
1315	Iron or steel, tinned, galvanized or not, without springs .....kilo.	0 80	25
1316	The same, with springs ..... ,,	2 40	25
1317	The same, nickel or silver plated ..... ,,	3 20	25
1318	Bronze or copper ..... ,,	2 60	25
1319	,, ,, nickel or silver plated.... ,,	5 00	25
1320	White metal, nickel, German silver and the like kilo.	7 60	25
1321	,, silver plated ..... ,,	14 00	25
1322	Wooden, uncarved ..... ,,	0 50	30
1323	,, carved ..... ,,	1 40	30
1324	Leather lined, known as *baules* ..... ,,	2 50	35
1325	Leather or velvet, in form of a slipper, for women .....kilo.	5 00	35
1326	All others	(*a*)	35
	Cases, including packing, as follows:		
1327	Empty, for jewellery, cigar holders, cutlery, lined with leather or silk texture, pure or mixed .....kilo.	24 00	30
1328	Lined with paper, oil-cloth or tissue, without admixture of silk .....kilo.	12 00	30
1329	Wood or cardboard, for spectacles..... ,,	2 40	30
	Travelling cases, containing spoons, forks, knives, vases &c. (see Dressing Cases).		
1330	For fancy articles and other kinds.....	(*a*)	30
	Labels, metal, for bottles (see Cards).		
1331	Printed for bottles, glazed or not, including packing .....kilo.	6 00	30
1332	The same, gilded, silver-plated or bronzed, including packing .....kilo.	10 00	30
1333	Signs or titles, of paper, for packages of tea, cigar boxes, cigarette packages, apothecaries and others, glazed or not, including packing kilo.	7 00	30
1334	The same, gilded, bronzed, or silvered, including packing .....kilo.	14 00	30
1335	Blank, of cardboard, pasteboard, or composition, for marking prices, including packing kilo.	2 00	30
1336	Extract, meat (g. w.)..... ,,	1 40	25
1337	Logwood (g. w.) ..... ,,	2 00	10
1338	Malt (g. w.) ..... ,,	1 00	30
1338*b*	Extract of elm (*ulmo*), quebracho or of any other substance destined for dyeing (g. w.)....kilo.	0 05	30
	Bands, including packing, as follows:		
1339	Straps or belts of cotton, hemp, linen or jute .. kilo.	5 00	30
1340	Woollen, pure or mixed with cotton ..... ,,	9 00	30
1341	Silk ..... ,,	50 00	35
1342	Silk, with slides of wood or of silk, with or without admixture of other material.....kilo.	28 00	35

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1343	Abdominal, elastic or not, of cotton, linen or wool, with or without admixture of materials other than silk ....kilo.	22 00	30
1344	The same, of silk, or mixed with other materials kilo.	50 00	35
1345	The same, rubber .... ,,	25 00	30
1346	Lanterns of glass or crystal, with or without wooden bottoms (g. w.)....kilo.	0 80	30
1347	Hooks, arms, or elbows, and other similar parts for gas or electric light (g. w.) ....kilo.	2 00	10
1348	Paper, Chinese, so called (g. w.) .... ,,	0 80	30
1349	Of tissue or tulle, ornamented with lace, beads &c. ....dcz.	8 00	30
1350	Of colored glass (g. w.) ....kilo.	0 80	30
1351	Portable, common, of tin or sheet iron, painted, enamelled, varnished or not, including packing ....kilo.	2 00	30
1352	Of mica, including packing .... ,,	2 40	30
1353	Or lamps for carriages, and other classes	(a)	30
1354	Felt, tarred, for roofing or other purposes (g. w.) kilo.	0 30	25
1355	Hair, for boilers, not tarred (g. w.) .... ,,	1 00	free
1356	Door mats, of esparto, cocoa, hemp, jute or mixed with other vegetable materials, without woollen border (g. w.) ....kilo.	0 70	30
1357	The same, with woollen border (g. w.).... ,,	1 60	30
1358	Wool, of all classes (g. w.).... ,,	2 00	30
1359	Rubber (g. w.) .... ,,	4 00	30
1360	All others	(a)	30
1361	Fibres, manilla, hemp, jute or other vegetable, raw, for the manufacture of ropes and sacking (g. w.) ....kilo.	0 20	free
	Markers, for games, including packing, as follows:		
1362	Rubber or composition ....kilo.	12 00	40
1363	Bone.... ,,	8 00	40
1364	Ivory .... ,,	60 00	40
1365	Mother-of-pearl .... ,,	60 00	40
1366	Vermicelli (g. w.).... ,,	0 07	25
1367	Felting, woollen, for piano hammers (g. w.) ,,	6 00	30
1368	For saddle cloths and other purposes (g. w.) ,,	2 40	30
1369	And cloths, printed in colors, for carpets and other purposes (g. w.) ....kilo.	1 50	30
	Iron (gross weight):		
1370	Unmanufactured, in its various forms .... ,,	0 20	free
1371	Ingots .... ,,	0 70	,,
1372	Sheet, channelled or plain, neither painted, tinned nor galvanized ....kilo.	0 12	,,
1373	The same, tinned, painted or galvanized .. ,,	0 15	25
1374	Sheets, perforated.... ,,	0 42	free
1375	Manufactured into articles, undesignated, whether painted, tinned, galvanized, varnished, bronzed or not ....kilo.	0 50	25
1376	Manufactured into articles undesignated, nickel plated ....kilo.	1 00	25
1377	Manufactured into articles, undesignated, with facing of earthenware or porcelain, with or without parts of other common metal kilo.	0 90	25
1378	Manufactured into elbows, unspecified crosses or chains; grates for steam boilers, buoys, sugar moulds, pans for miners, weighing more than 46 kilos, rails and nails for same, wheels and parts of machinery for mines, arts and industries &c ....kilo.	0 30	free
	Wrought (see Steel).		
1379	Stiffening and shank irons, for shoe makers, including packing ....kilo.	2 00	,,
1380	Figures, fancy, for table ornaments, of earthenware, porcelain, crystal, glass and other materials	(a)	30
1381	Terra cotta (g. w.) ....kilo.	2 00	30
1382	Marble (g. w.) .... ,,	1 00	30
1383	Rope yarn of hemp or jute (g. w.) .... ,,	0 18	30
1384	Rims, tin or brass, silvered or gilt, for boxes, carriages, or other uses (g. w.) ....kilo.	1 75	25
1385	Filters, water, with case of iron, stone, wood or metal ....each	8 00	30
1386	In form of carafe, with funnel of crystal ..doz.	18 00	30
1387	Tissue of all classes, including packing....kilo.	4 00	30
1388	Of porcelain, earthenware or tin....each	6 00	30
1389	Tubular, for the pocket ....doz.	8 00	30
1390	Or vessels of charcoal, for table bottles .. ,,	3 00	30
1391	Common distillers, of earthenware, stone or composition (g. w.) ....kilo.	0 50	30
1392	Hoops or bands, of wood or iron (g. w.) .... ,,	0 10	free
	Flower vases (gross weight):		
1393	Glass, crystal, earthenware or porcelain, white or colored, with or without gilding or plating kilo.	0 60	30
1394	The same, with fittings of metal.... ,,	0 80	30
1395	Terra cotta.... ,,	1 60	30
1396	All others	(a)	30
	Artificial flowers and plants, single or in bunches, including packing, as follows:		
1397	Cotton texture and paper, ordinary ....kilo.	6 00	30
1398	Cotton texture, fine.... ,,	10 00	30
1399	Porcelain or composition, with or without textile leaves ....kilo.	3 00	30
1399*b*	Wax and orange blossoms or their imitations kilo.	6 00	30
1400	Silk, or imitations thereof, with or without textile leaves ....kilo.	16 00	30
1401	Silk tissue, pure or mixed with other materials kilo.	15 00	30
1402	Silk and cotton tissues, fine, when inclosed in the same package ....kilo.	12 50	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1403	Also natural plants, dried, tinted or not ..kilo.	1 20	30
1404	Foils, for fencing.... .pair	5 00	30
1405	,, in cases.... ,,	10 00	30
1406	Footmuffs	(a)	35
1407	Phonographs or gramophones, with accessories	(a)	30
1408	Gouges or chisels, carpenters', with or without handle (g. w.)....kilo.	1 00	free
1408*b*	Match boxes are appraised as cigarette cases in their respective classes (see No. 823 &c.)		
	Matches (gross weight):		
1409	Wax....kilo.	0 80	30
1410	Wood.... ,,	0 32	30
1411	,, with Bengal lights .... ,,	1 00	30
1412	Paper and wooden fusees .... ,,	1 20	30
1413	All others	(a)	30
	NOTE.—The importation of matches into Bolivia is prohibited as from the 11th May, 1909.		
	Photographs, including packing, as follows:		
1414	On cardboard ....kilo.	10 00	30
1415	For stereoscopes .... ,,	16 00	30
1416	Porcelain .... ,,	8 00	30
1417	Forges, portable (g. w.) .... ,,	0 60	free
1418	Evening coats, of cloth or cassimere ....each	60 00	40
	Flasks (see Glassware).		
1419	Small bottles or tubes of glass for homœopathic medicine, with or without cork stoppers kilo.	1 20	30
	Blankets (gross weight):		
1420	Cotton, with or without binding of cotton or silk ....kilo.	0 90	30
1420*b*	Cotton, with woollen woof .... ,,	1 20	30
1421	Cotton, with mixture of warp or floss silk.. ,,	1 50	30
1422	,, with silk stripes or ribs .... ,,	3 00	30
1423	Flock wool, with or without mixture or warp of cotton ....kilo.	1 00	30
1424	Wool, mixed with cotton .... ,,	2 00	30
1425	,, pure.... ,,	4 00	30
1426	Vicuna wool, fur, cloth, cassimere, hair or astrakhan, and all others....	(a)	30
1427	Beans (g. w.) ....kilo.	0 08	25
1428	Fruit, fresh....	(a)	free
1429	Dry, in bulk, unspecified (g. w.)....kilo.	0 20	25
1430	Preserved .... ,,	1 50	25
	Fruit bowls are appraised as sugar bowls in their respective classes.		
1431	Bellows, for blacksmiths, silversmiths, tinsmiths &c. (g. w.)....kilo.	0 40	free
1432	For vineyards.... ,,	1 00	,,
1433	Hand, for domestic use (g. w.) .... ,,	0 80	30
1434	Dishes, tin-plate, including oven pans .... ,,	0 60	25
	Other sorts are appraised as sugar bowls in their respective classes.		
1435	Caps, for firearms, including packing ....kilo.	5 00	25
1436	For mines (g. w.).... ,,	6 00	free
1437	Stumps (see No. 1262*b*).		
1438	Covers, of woollen cloth or flannel, for pianos each	20 00	40
1439	Linen or cotton texture.... ,,	5 30	40
	For furniture, appraised according to the material of which they are made		
	For cushions or pillows, including packing, as follows:		
1440	Of linen, embroidered with or without lace, kilo.	12 00	40
1441	,, plain .... ,,	6 00	40
1442	Of cotton, embroidered, with or without lace.. kilo.	4 80	40
1443	,, plain .... ,,	3 60	40
1444	Straw envelopes, for bottles (g. w.) .... ,,	0 09	30
	Covers for firearms, including packing, as follows:		
1445	Of leather, with or without belt....kilo.	10 00	40
1446	Of canvas, with or without leather.... ,,	6 00	40
1447	Covers for trunks: of canvas, with or without leather ....kilo.	6 00	40
1448	Of paper, for hats, with packing .... ,,	1 20	40
1449	Covers for kettles	(a)	40
1449*b*	,, leather for saddles ....each	10 00	40
1449*c*	,, of woollen or cotton tissue, for saddles ,,	6 00	40
1450	Saddle-trees, wooden ....doz.	36 00	30
1451	Covered .... ,,	42 00	30
1452	Iron, with or without springs.... ,,	48 00	30
1453	Burgundy pitch or white resin (g. w.) ....kilo.	0 12	30
	Biscuits (gross weight):		
1454	Without sweetening or lard .... ,,	0 12	25
1455	Other kinds in kegs or tins .... ,,	1 00	25
1456	In fancy boxes .... ,,	1 60	25
	Hooks, including packing, as follows:		
1457	Of all kinds, for hanging papers .... ,,	2 40	25
1458	For curtains, of common metal, with or without wood, glass, crystal, earthenware, porcelain, or other similar ornaments or composition kilo.	4 00	25
1459	The same, nickel, gold, or silver plated.... ,,	6 00	25
1460	For clothes racks, with or without wooden, bronzed, earthenware, porcelain or other composition heads or caps, whether tinned, painted, bronzed, galvanized, or not (gross weight):		
1461	Of iron or steel ....kilo.	0 50	25
1462	The same, nickel-plated .... ,,	0 80	25
1463	Of bronze or copper .... ,,	1 40	25
1464	The same, nickel-plated .... ,,	2 00	25
1465	Chick peas (g. w.).... ,,	0 15	25
1466	Gasogenes for preparing aërated beverages, of glass, earthenware, or porcelain, whether lined with wicker or wire, or not so lined (g.w.) kilo.	1 00	25

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
	Gasoline (see Oils)		
1467	Gelatine in transparent sheets; including packing kilo.	3 00	25
1468	In paste (g. w.) ,,	2 00	25
1469	Liquid and powdered (g. w.) ,,	0 70	25
1470	Cotton fabrics (gross weight):		
1471	Prepared for oil paintings or for maps and plans kilo.	0 50	30
1472	Brabant or crea, white, plain, twilled, for sheeting or other purposes; drills, *diablo fuerte*, plain or twilled, satined, quilted or shagged *casinets*, twilled, quilted or shagged; thick tissues (*piel*) for men's and boys' garments; plain, white fabric, heavy or light weight; tickings, damask or not, striped ginghams, mixed cloths stripes, oxfords, chintz, percales, printed cottons, white and colored flannel, either plain or twilled: plain, figured or twilled brocatel, Hollands, choletas, tartans and percalines kilo.	1 25	30
1473	Lustring with figured ribs damasked or twilled, figured, white or colored; gingham, vichy, zephyr, piqué, with or without border, cambric, Sicilian, cashmeres and other enumerated tissues for dresses, plain, figured or twilled or embroidered kilo.	2 20	30
1474	The same, with woollen designs or stripes ,,	3 00	30
1475	,, with woollen mixture or woof ,,	4 00	30
1476	,, with silk or plush designs or stripes kilo.	6 00	30
1477	Woven, with admixture of silk, Louis Philippe satin, and other satiny tissues, with cotton warp and silk woof kilo.	10 00	30
1478	Sailcloth, stout and other, and canvas for the manufacture of bags kilo.	0 80	30
1479	Tocuyos, unbleached, plain or twilled ,,	1 00	30
1480	Casinets, with mixture of wool ,,	1 50	30
1481	Plushy tissue for bathing sheets and towels ,,	2 00	30
1482	*Borlon*, sized or with admixture of horsehair, for skirts or other purposes kilo.	2 00	30
1483	Pressed or figured for binding ,,	1 50	30
1484	Satin for the manufacture of shoes, Louis Philippe satin, and other satiny tissues kilo.	2 50	30
1485	The same, with admixture of wool ,,	3 50	30
1486	Brocatel, Holland, choletes, tartans, drills and percaline, with silk stripes kilo.	3 50	30
1487	Damask of all kinds, and other figured tissues, white or colored, for tablecloths, napkins, towels, covers &c. white or colored lawn or cambric for curtains, and the woollen imitation of these tissues used in the manufacture of flags kilo.	2 50	30
	Ponchos (mantles) (see Nos. 2435 to 2447 inclusive)		
1488	Colored damask for bed-spreads, or table-covers, with or without admixture of hemp, cotton stuffs, Marseilles, or piqué for waistcoats kilo.	3 00	30
1489	Waterproof tissues, with caoutchouc, for ponchos and other purposes kilo.	4 00	30
1490	Flannel-kind tissues with silk embroidery ,,	4 00	30
1491	Transparent, such as cambric, balzarine, muslin, tarlatan, organdy, lawns, grenadine, openwork lustring; gauze, with or without ribs, figured, or damasked, white or colored; tulle for shawls and other similar goods, plain, figured or painted, and goods for curtains kilo.	3 50	30
1492	The same, with woollen designs or stripes ,,	4 00	30
1493	,, with silk designs or stripes ,,	6 00	30
1494	,, with silk mixture or woof ,,	10 00	30
1495	With metal designs or ornaments ,,	4 00	—
1496	Plush, velvet or corduroy, plain, figured or stamped, of all kinds kilo.	5 00	30
1496*b*	Fabrics, with warp or woof of cotton and face of pressed (*aprensada*) silk kilo.	20 00	30
1497	Reps, cretonnes, and other tissues for curtains or upholstering, with or without admixture of jute or hemp kilo.	2 50	30
1498	The same, with silk designs or stripes ,,	4 00	30
1499	The same, with silk admixture or woof ,,	6 00	30
1500	Cotton gauze, lawn especially for linings ,,	1 00	30
1501	Fine Bishop and other similar lawns ,,	2 40	30
1502	Tulle and tissues for veilings, with or without beads, including packing kilo.	7 00	30
1503	The same, with admixture of silk, including packing kilo.	14 00	30
1504	Cotton tissues interwoven with common metal threads, with or without admixture of silk, including packing kilo.	10 00	30
1505	The same, wrought with gold or silver, with or without admixture of silk, including packing kilo.	16 00	30
1506	Cotton, mixed with hair or other kinds of mixtures not specified (*a*)		30
	Tissues, with a silk mixture of woof, shall pay an additional duty of 25 % on their respective appraisements unless otherwise specified.		
	Linen, hemp or jute fabrics, as follows:		
1507	Hemp or jute burlaps, plain or twilled, for the manufacture of bags (g. w.) kilo.	0 30	30
1508	Canvas and duck of hemp, jute or linen, for awnings, sails and other purposes (g. w.) kilo.	1 20	30
1509	Stamped jute cloth for curtains (g. w.) ,,	1 50	30
1510	Drills, tickings, linings, osnaburgs, and white or colored fabrics for dresses (g. w.) kilo.	2 50	30

(*a*) According to appraisement.

Nos	Goods.	Valuation. Bolivianos.	Amount payable %.
1511	The same, with silk designs or stripes, including packing kilo.	10 00	30
	Linen, hemp or jute fabrics, as follows:		
1512	Fabrics for curtains furniture covers, with or without cotton mixture, including packing kilo.	4 00	30
1513	The same, with silk stripes or designs, including packing kilo.	8 00	30
1514	Velvet for upholstering, including packing ,,	6 00	30
1515	Brabant and white or unbleached *creas*, for sheets and other purposes, including packing kilo.	2 80	30
1516	The same, unbleached, for dresses and plys, including packing kilo.	1 80	30
1517	The same, for under-garments, Brittany and the like, with or without cotton mixture, including packing kilo.	6 00	30
1518	Nankeen, with or without admixture of cotton, for lining clothing, including packing kilo.	3 00	30
1519	White or colored damask for tablecloths, napkins and towels (g. w.) kilo.	4 50	30
1520	The same, unbleached, for the same purposes (g. w.) kilo.	3 50	30
1521	The same, for floor and carpet covers (g. w.) ,,	1 50	30
1522	Fabrics, worked or open worked, for dresses, including packing kilo.	6 50	30
1523	The same, with silk stripes or designs; including packing kilo.	8 50	30
1524	The same, open-worked or embroidered, for millinery and other purposes, including packing kilo.	10 00	30
1525	Linen gauze, batiste, cambric and Holland, including packing kilo.	16 00	30
1526	Brocades of copper, silver or gold threads, with cotton core, including packing kilo.	30 00	30
1527	Other brocades, not specified (*a*)		30
	NOTE.—Linen goods, mixed with cotton, that have not been appraised, shall be valued as pure linen.		
	NOTE.—Tissues mixed with silk or having silk woof shall pay 25 % on their appraised value, unless specially mentioned as such.		
	NOTE.—Ramie articles shall be appraised, like those of cotton, in their respective schedules with a surtax of 25 %.		
1528	Open-worked haircloth, with or without straw or metal, for dress trimmings, including packing kilo.	12 00	30
1529	Metal fabrics for trimming hats, or other purposes kilo.	16 00	30
1530	Woollen fabrics (gross weight):		
1531	Baize, called "pellón," swanskin of 100 threads or two borders kilo.	2 60	30
1532	The same, with admixture of cotton or wool ,,	1 70	30
1533	Domestic baize, white or colored ,,	0 90	30
	Cassimeres, including packing, as follows:		
1534	Cassimere of flock wool, with or without cotton admixture or woof; woollen with cotton woof; those called "pilot," "star," "montera" and baize with or without mixture kilo.	1 60	30
1535	Wool, with cotton mixture ,,	2 50	30
1536	The same, woollen ,,	3 50	30
1537	,, of wool, with silk mixture ,,	4 50	30
1538	Damasks for table-covers, bed-sperads, or other purposes, with or without cotton mixture, including packing kilo.	5 00	30
1539	The same, with silk woof, including packing ,,	7 50	30
1540	Reps and damasks for upholstery, plain, wrought, or with tassels, including packing kilo.	6 00	30
1541	The same, with cotton admixture of woof, including packing kilo.	4 50	30
	Reps and damasks with silk admixture or woof shall be appraised with a surtax of 50 %.		
1542	Flannel of all kinds, including packing kilo.	4 50	30
1543	The same, with cotton admixture or woof, including packing kilo.	3 00	30
1544	Coarse freize, for lining saddles, with or without cotton or linen mixture (g. w.) kilo.	1 60	30
1545	Freize for dress lining, such as Manfor, satin, serge, Louis Philippe, and other satiny tissues, and satin for the manufacture of shoes, including packing kilo.	5 60	30
1546	The same, with cotton admixture or woof, including packing kilo.	3 50	30
1547	The same, with silk mixture, designs or stripes, including packing kilo.	8 00	30
1548	Bunting for flags, including packing ,,	3 50	30
1549	Fabrics for mantles (see ponchos, Nos. 2435 to 2447 inclusive)		
1550	Anascote, cubica, serge or flannel &c. for bathing suits and other purposes, with or without admixture of woof or cotton, including packing kilo.	4 00	30
1551	Tissues for costumes or clothing, plain, worked, stamped or twilled, and that called ladies' cloth, with or without cotton mixture or woof, including packing kilo.	5 00	30
1552	The same, with silk stripes or designs, including packing kilo.	8 00	30
1553	The same, with silk mixture or woof, including packing kilo.	10 00	30
1554	The same, with metal and silk mixtures, including packing kilo.	12 00	30

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1555	Velvet, plain, worked or stamped, with or without cotton admixture, for upholstering plushy tissues and astrakhan, and imitations thereof, with or without cotton admixture, including packing ....kilo.	6 00	30
1556	Cashmeres and merinos, including packing ,,	5 00	30
1557	The same, with cotton admixture or woof, including packing ....kilo.	4 50	30
1558	Tulles, and all transparent and open-work fabrics, with or without borders, for morning gowns, shawls, and for other purposes, including packing ....kilo.	8 00	30
1558*b*	The same, with cotton mixture or woof including packing ....kilo.	5 50	30
1559	The same, with silk mixture or woof, including packing ....kilo.	14 00	30
1560	Light cloth for carpets, with figures of stamped colors (g. w.) ....kilo.	2 00	30
1561	Plain or stamped cloth, for table covers (g. w.) ,,	4 00	30
1562	Cloth, prepared for embroidering, including packing ....kilo.	3 00	30
1563	The same, for billiard tables, including packing kilo.	7 00	30
	Cloth for gentlemen's or ladies' garments shall be appraised as cassimeres in their respective kinds.		
1564	Cloths not specially mentioned....	(*a*)	30
	NOTE.—Fabrics mixed with silk mixture or woof shall pay a surtax of 25 % on their respective appraisements, unless specially mentioned as such.		
	Silk fabrics, including packing, as follows:		
1565	Of all kinds, plain, damasked or wrought, double, single, not specially mentioned, satin, piqué, serge, and the like, for dresses and lining..kilo.	45 00	35
1566	The same, with cotton, wool, or linen mixture or woof ....kilo.	30 00	35
1567	Brocatel, damasks, "lampas," satin, reps and other similar fabrics, for furniture and other purposes....kilo.	50 00	35
1568	The same, with admixture of other material ,,	35 00	35
1569	Plush or velvet, plain or figured, for trimmings, dresses or upholstering....kilo.	55 00	35
1570	The same, with admixture of other material ,,	40 00	35
1571	Unbleached tissues, called "foulard" .... ,,	35 00	35
1572	Fabrics with stripes, ribs, or figures of silk plush, pure or without mixture....kilo.	50 00	35
1573	Black plush, with or without cotton mixture, for hats ....kilo.	50 00	35
1574	Chenille for embroidering or other purposes, with or without metal core....kilo.	56 00	35
1575	Fabrics called "clarin" or lawn, crape, gauze, veiling, tulle, and other transparent and open-worked fabrics, whether plain or figured ....kilo.	60 00	35
1576	The same, with an admixture of other materials, or with beads, straw, metal, wax, or other similar trimmings ....kilo.	45 00	35
	The same, worked or embroidered with common metal, shall pay a surtax of 50 % on their respective appraisement.		
1577	Brocades, gold and silver cloths, and fabrics with gold or silver ....kilo.	100 00	35
1578	The same with common gilt or silvered metal ,,	60 00	35
1579	The same with admixture of woof or cotton ,,	36 00	35
1580	Of silvered or gilt copper wire, with silk core ,,	48 00	35
	Mantles (see Ponchos, Nos. 2435 to 2447, inclusive).		
1581	Fabrics of other kinds (n. s. m.)	(*a*)	35
	NOTE.—If any article contains artificial silk, the silk used in the same shall be considered animal silk for the purposes of appraisement.		
	Caddice, with or without admixture of vegetable fibre (see Carpets).		
	India-rubber balloons, to be inflated (see Toys).		
1581*b*	Geographical and astronomical globes	(*a*)	free
	Globes and lamp shades, of glass or crystal (see Glassware).		
	Globes of porcelain (see Porcelain, Nos. 2448 to 2450, inclusive).		
1582	Glucose, solid or liquid, for industrial purposes (g. w.) ....kilo.	0 20	30
1583	Pure (g. w.) .... ,,	6 00	30
1584	Gorgets, for the military, silvered or gilt.... ,,	3 00	25
1585	,, for ladies (see Cravats).		
1586	Indiarubber, unwrought (g. w.) .... ,,	4 00	30
1587	The same manufactured into tubes, sheets, or the like, whether combined or not with tissue or common metal (g. w.)....kilo.	2 00	30
1588	Erasers, including packing .... ,,	3 50	30
1589	,, with wooden or common metal sheath, including packing ....kilo.	7 00	30
1590	For dentists, including packing .... ,,	10 00	30
1591	Shellac, including packing .... ,,	1 50	30
1592	Mucilage in bottles, with or without brush (g. w.)....kilo.	1 00	30
1593	Caps for men, of cloth, with peaks ....doz.	12 00	40
1594	Of wool, cotton or linen, with peaks .... ,,	9 00	40
1595	Of velvet or other silk fabric, plain, embroidered, or trimmed, with or without admixture of other material ....doz.	36 00	40
1596	The same embroidered with gold or silver .. ,,	72 00	40
1597	Greek caps, of woollen fabrics, with or without admixture of cotton ....doz.	6 00	40

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1598	Of cloth, with gold or silver galloons, with or without peaks, and kepis for the military, doz.	60 00	40
1599	The same without galloons, for privates .. ,,	30 00	40
	The same for ladies and children, as follows:		
1600	Of straw or hair, untrimmed....doz.	12 00	40
1601	Of beaver or silk, untrimmed .... ,,	18 00	40
1602	The same, with ornaments and close bonnet-hats, trimmed, with or without ribbons for holding same....	(*a*)	40
	For infants, as follows:		
1603	Of cotton or linen, plain or trimmed, without silk ....doz.	6 00	40
1604	The same, with silk .... ,,	12 00	40
1605	Of cotton, linen, wool, or silk, made up .. ,,	18 00	40
1606	Of knitted cotton, and nightcaps of the same material, including packing ....kilo.	6 00	40
1607	Of knitted wool, including packing .... ,,	10 00	40
1608	The same with silk admixture, including packing ....kilo.	15 00	40
1609	Of knitted silk, including packing.... ,,	72 00	40
1610	For children, the caps being of velvet or silk, embroidered or plain with or without galloons ....doz.	30 00	40
1611	The same of oilcloth.... ,,	4 80	40
1611*b*	Of other kinds, without gold or silver fringes, doz.	12 00	40
	Marking gauges (see Liquor gauges).		
1612	,, ,, of all kinds, for artisans (g. w.), kilo.	0 50	free
1613	Siftings of wheat, mixed with straw or grain (g. w.)....kilo.	0 05	25
1614	Fasteners or staples for fence wire (See No. 242).		
	Grease, or gum (gross weight):		
1615	Of pine and other vegetables....kilo.	0 08	30
	Animal, with mixture of other substance, for lubricating ....kilo.	0 10	30
1616	Saponified .... ,,	1 00	30
	Beef suet, edible .... ,,	0 40	30
1617	Impure .... ,,	0 20	30
1618	Scythes, with or without handles, for mowing (g. w.)....kilo.	0 60	free
1619	Fertilizers of all kinds....	(*a*)	,,
	Gloves and mittens, including packing, as follows:		
1620	Cotton knit, common texture ....kilo.	5 00	30
1621	,, fine texture, with or without embroidery, and those of linen, Scotch thread or its imitation ....kilo.	16 00	30
1621*b*	Linen knit, with mixture of silk.... ,,	22 00	30
1622	Cotton knit, with mixture of silk .... ,,	20 00	30
1623	Woollen knit, with or without mixture of other material except silk ....kilo.	12 00	30
1624	Of cloth or other woollen fabric, with or without admixture of other material, except silk, kilo.	14 00	30
1625	Silk knit, with or without pieces of other material ....kilo.	72 00	35
1626	Of silk, with admixture of cotton or linen.. ,,	42 00	35
1627	Of skins of all kinds.... ,,	40 00	35
1628	The same, with cotton, wool, or silk lining, and those with pasteboard cuffs....kilo.	20 00	35
1629	Of skin for fencing or boxing .... ,,	4 00	30
1630	Of hair, hemp, or jute, for rubbing the skin ,,	6 00	30
1631	Candle shades of crystal, of all shapes and sizes (g. w.)....kilo.	1 00	30
1632	Muffs of fur, of all kinds for ladies and children	(*a*)	40
1633	Dusters of all kinds for travelling purposes....	(*a*)	40
1634	Linings of pure or mixed silk for hats or caps, including packing ....kilo.	28 00	40
1635	Trimmings for sword belts, including packing, ,,	5 00	25
1636	The same, silvered or gilt, including packing ,,	8 00	25
	Frames for eye glasses shall be appraised as spectacles, according to kind, with a rebate of 50 %		
1637	Miners' fuses (g. w.)....kilo.	0 50	free
	Cherries (see Dried fruits).		
1638	Gutta-percha in natural state (g. w.).... ,,	4 00	30
1639	In sheets (g. w.).... ,,	6 00	30
	For dentists (see No. 1590).		
1640	Axes and hatchets, all kinds, iron or steel, with or without handle (g. w.)....kilo.	0 40	free
1641	Hammocks of hemp, jute, pita, or cotton, with or without bag, including packing ....kilo.	3 00	30
1642	Of other kinds	(*a*)	30
1643	Flour, wheat, oat, rye, chestnuts, corn or other kinds (g. w.)....kilo.	0 16	10
	Flour bolts (see Sieves).		
	Buckles, including packing, as follows:		
1644	Of iron or steel, whether tinned, galvanized, painted, varnished, bronzed, lined, or not, for clothing ....kilo.	1 00	25
1645	The same, nickel plated .... ,,	1 40	25
1646	,, for saddle and harness makers .. ,,	0 40	25
1647	,, nickel plated .... ,,	0 80	25
1648	Of bronze or copper, for clothing .... ,,	1 80	25
1649	The same, nickel or silver plated.... ,,	2 50	25
1650	,, for saddle and harness makers .. ,,	1 40	25
1651	,, nickel or silver plated.... ,,	2 80	25
1652	Of white metal, nickel, German silver or the like, for saddle and harness makers and for spurs ....kilo.	7 00	25
1653	The same, silver or gold plated.. .... ,,	14 00	25
1654	The same, of mother-of-pearl, ivory, or tortoise-shell, for belts, hats, shoes, trimmings, or ornaments....kilo.	42 00	25
1655	The same, of crystal or glass.... ,,	20 00	25

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1656	The same, of common metal, whether nickel, gold, or silver plated, or not .....kilo.	10 00	25
1657	Freezers of tin or sheet iron, with or without pieces of common metal, with or without wooden buckets (g. w.).....kilo.	0 80	25
1658	Horseshoes for horses or mules (g. w.) ..... ,,	0 30	25
1659	Tools for watchmakers or silversmiths, including packing	(a)	free
1660	Tools (n. s. m.), for the arts and trades	(a)	,,
1661	Appliances (n. s. m.) used exclusively in agriculture and mining and "*tichelos*" for the rubber industry.....	(a)	,,
1662	Dry figs in glass or wooden cases (g. w.) ....kilo.	0 30	25
1663	Yarn or waste of cotton or wool for cleaning machinery or other purposes (g. w.).....kilo.	0 30	30
1664	Wool thread (see Passementerie No. 2260).		
1665	Thread or cotton for sewing, embroidering, marking, knitting, or darning, in rolls or hanks, including packing .....kilo.	1 30	10
1666	The same of any length, of numbers above No. 10, including packing .....kilo.	1 00	10
1666B	As above, from No. 1 to No. 10 inclusive, including packing.....kilo.	0 80	10
1667	For the manufacture of fabrics (g. w.)..... ,,	0 40	10
1668	Thread, woollen, for the manufacture of tissues of every description, including packing....kilo.	1 80	10
1669	The same, with silk or false thread, including packing .....kilo.	6 50	10
1670	The same, of goat hair or imitation thereof, including packing .....kilo,	6 00	10
1671	The same, with silk or false thread, including packing .....kilo.	7 00	10
1672	Thread, woollen and silk, with or without tinsel, for embroidering, including packing ....kilo.	14 00	10
1673	The same, for the manufacture of fabrics (g. w.) kilo.	1 00	10
1674	Thread of linen, in rolls, of No. 10 and above, including packing.....kilo.	1 40	10
1674B	As above, from No. 1 to No. 10, including packing .....kilo.	1 10	10
1675	In hanks or balls for sewing, including packing, kilo.	3 50	10
1676	The same, in spools, including packing.... ,,	1 40	10
1677	The same, common, for shoemakers (g. w.) ,,	0 84	10
1678	Of linen, cotton, hemp, jute, esparto, or other vegetable fibres, for sewing bags or bales, and every hemp thread (n. s. m.) in hanks or balls (g. w.).....kilo.	0 60	30
1679	Thread of silk for embroidering, sewing, marking, knitting, or darning, in hanks or balls, including the paper of the wrapper .....kilo.	24 00	10
1680	The same, in spools or pasteboard rolls, including the pasteboard boxes .....kilo.	14 00	10
1681	The same, in spools, including packing.... ,,	10 00	10
	Sickles (see Scythes).		
1682	Tin plate, common, in sheets (g. w.) ..... ,,	0 20	15
1983	The same, painted or enamelled (g. w.) .. ,,	0 56	15
1684	Blades of iron or steel for artisans' plane (g.w.) ,,	0 60	free
1685	The same, for saws (g. w.)..... ,,	2 00	,,
1686	Sheets of paper for flower makers, including packing .....kilo.	4 00	30
1687	Of fabrics of all kinds for the same purpose, except those of silk, including packing, kilo.	8 00	30
1688	Of waxed cloth for flower-makers, including packing .....kilo.	7 00	30
1689	Of silk fabrics, including packing ..... ,,	15 00	30
1690	Blades for fencing foils, including packing .. ,,	8 00	25
1691	Dried mushrooms, of all kinds (g. w.) ..... ,,	1 00	25
1692	Wooden lasts and blocks, with or without metal pieces, for wig makers, hatters and shoemakers (g. w.).....kilo.	1 00	free
	Moulds, or blocks, for measuring the head (see Conformators).		
	Button moulds (See Buttons).		
	Ovens for roasting coffee and meat (see Roasters).		
1693	Assay furnaces (g. w.).....kilo.	0 20	,,
1694	Forks, with or without handles, for agricultural purposes (g. w.) .....kilo.	0 50	,,
	Hairpins including packing, as follows:		
1695	Of iron or steel wire, for the hair ..... ,,	1 00	25
1696	Of bronze or copper wire..... ,,	1 60	25
1697	The same, gilded ..... ,,	2 50	25
1698	Arrows of caoutchouc, horn, bone or composition .....kilo.	12 00	25
1699	Of tortoise-shell, with or without incrustations, kilo.	80 00	25
1700	Of other kinds	(a)	25
	Egg cups shall be appraised as sugar bowls, according to their respective kinds.		
1701	Eggs .....kilo.	1 00	free
	Oilcloth (see Waxed cloth).		
1702	Magnets, in small pieces for cleaning gold, including packing .....kilo.	2 00	,,
1703	Printing presses and their attachments.....	(a)	,,
1704	Indicators or manometers for steam engines	(a)	,,
	Inhalers shall be appraised like atomizers, according to their respective kind		
1705	Surgical, physical, mathematical and other scientific instruments, except those specified in this tariff	(a)	,,
	Musical instruments, also their spare and duplicate parts, as follows:-		
1706	Accordions, common, with bellows, of pasteboard or wood, with box measuring up to 20 cm. in length .....doz.	12 00	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1707	Accordions, with box measuring up to 30 cm. in length .....doz.	24 00	30
1708	,, of fine wood, up to 20 cm ..... ,,	24 00	30
1709	,, up to 30 cm ..... ,,	48 00	30
1710	,, of larger size ..... ,,	72 00	30
1711	Of other kinds and concertinas.....	(a)	30
1712	Bows, violin, common .....doz.	6 00	30
1713	,, fine quality ..... ,,	12 00	30
1714	,, ornamented with gold, silver or platinum	(a)	30
1715	Ordinary or common, for violoncellos....doz.	18 00	30
1716	,, fine quality..... ,,	36 00	30
1717	,, ornamented with gold, silver or platinum	(a)	30
1718	Mouth harmonicas, of wood or metal, with or without bells, and with or without cases, including packing .....kilo.	1 60	30
1719	Harmoniflutes .....each	40 00	30
1720	,, double pedal ..... ,,	80 00	30
1721	Harmoniums and clavacordiums.....	(a)	30
	Bandurria (see Guitars)		
1722	Bridges for violins.....doz.	3 60	30
1723	Trombones .....each	30 00	30
1724	Bass drums, wooden or metal, with or without attachments.....each	24 00	30
1725	Musical boxes of tinplate, with crank, up to 7 centimetres in length or diameter ....doz.	8 00	30
1726	The same, of larger sizes ..... ,,	16 00	30
1727	Of other kinds, up to 15 cm. in length ..each	4 00	30
1728	,, up to 25 cm. ,, .. ,,	16 00	30
1729	,, up to 35 cm. ,, .. ,,	30 00	30
1730	,, up to 45 cm. ,, .. ,,	50 00	30
1731	,, up to 55 cm. ,, .. ,,	70 00	30
1732	Of larger sizes, and those having moving statuettes and figures	(a)	30
1733	Drums .....each	14 00	30
1734	Cases, of wood or cardboard, for violins or guitars .....each	2 40	30
1735	,, for violoncellos ..... ,,	12 00	30
1736	,, of other kinds	(a)	30
1737	Clarinet reeds 100	5 00	30
1738	Cylinders for organs of all kinds .....each	20 00	30
1739	Citterns, of all kinds	(a)	30
1740	Bugles and trumpets for the military.....each	5 00	30
1741	The same, of cornopeans, piston or cylinder each	20 00	30
1742	Clarinets and fifes, boxwood or imitation thereof each	12 00	30
1743	,, of ebony or grenadilla or imitation thereof .....each	18 00	30
1744	,, fine, with silver keys..... ,,	48 00	30
1745	Keys for instruments, of wood, inlaid or not, including packing .....kilo.	10 00	30
1746	The same of metal, with or without ivory handle, including packing .....kilo.	15 00	30
1747	Bass viols.....each	48 00	30
1748	"*Cornabacetes*," piston and clavicordiums.. ,,	16 00	30
1749	Chinese bells for bands ..... ,,	26 00	30
1750	Bassoons ..... ,,	24 00	30
1751	Flageolets ..... ,,	18 00	30
1752	Flutes, of one or two keys..... ,,	2 50	30
1753	,, up to 5 keys..... ,,	4 00	30
1754	,, exceeding 5 keys ..... ,,	18 00	30
1755	,, of Boehm's system and other similar ones .....each	60 00	30
1756	Guitars, large and small, mandores and mandolines, common, of white wood ..each	5 00	30
1756B	The same, of varnished white wood ..... ,,	10 00	30
1757	The same, cabinet wood, with or without pieces of white wood.....each	20 00	30
1758	The same, inlaid and of other kinds	(a)	30
1759	Harps	(a)	30
1760	Melodeons	(a)	30
1761	Metronomes .....each	5 00	30
1762	Ocarinas, clay .....doz.	6 00	30
1763	,, metal ..... ,,	10 00	30
1764, 1765	Organs and portable organs, of all kinds, including church organs	(a)	30
1766	Tambourines .....each	3 00	30
1767	Parchment or skins for covering drums and big drums .....kilo.	16 00	30
1768	Pianos of all kinds, with or without stools or covers	(a)	30
1769	,, mechanical, and those called piano'as, with or without stools or attachments	(a)	30
1769B	Pistons (see "*Cornabacetes*" No. 1748).		
1770	Metal, wooden, or horn whistles .....kilo.	6 00	20
1771	The same, of ivory ..... ,,	50 00	30
1772	Cymbals, of metal, for military bands ....pair	12 00	30
1773	Saxophones .....each	50 00	30
1774	Soprano, piston or cylinder ..... ,,	12 00	30
1775	Mutes for violins .....doz.	3 00	30
1776	Finger-boards for violins ..... ,,	3 60	30
1777	Triangles for bands ..... ,,	12 00	30
1778	Trombones, barytones and basses .....each	18 00	30
1779	Hunting horns ..... ,,	6 00	30
1780	Horns, piston or cylinder ..... ,,	24 00	30
1781	Common violins, with or without bow .... ,,	10 00	30
1782	The same, fine quality, with or without bow.....each	20 00	30
1783	Violoncellos ..... ,,	30 00	30
1784	Not specially mentioned.....	(a)	30
	NOTE.—Boxes, cases and bags for musical instruments are considered included in the appraisement of the latter.		

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1785	Common soap, without perfume, for washing, in cakes, bars, or paste (g. w.) .....kilo.	0 50	30
1785B	Fine, scented ..... ,,	1 50	30
1786	Powdered, including packing ..... ,,	0 60	30
1787	In paste or powder, for cleaning metal articles, including packing .....kilo.	0 70	30
	Colored, fine (see Perfumery)		
1788	Toilet soap, scented, common, including packing .....kilo.	1 00	30
1789	Soap dishes shall be appraised as sugar bowls, according to their respective kinds		
1790	Hams, raw (g. w.) .....kilo.	0 80	25
1791	,, cooked (g. w.) ..... ,,	1 00	25
1792	Headstalls of leather, with or without long rein, including packing .....kilo.	6 00	40
1793	The same, of wool, including packing .... ,,	8 00	40
1794	Syrups and sherbets, non-medicinal (g. w.).. ,,	1 20	25
1795	Cordage, white or tarred—hemp, esparto, coir or jute—and same of Manila hemp and sisal, exceeding 21 mm. in circumference (g. w.) kilo.	0 25	30
	The same, up to 21 mm. in circumference (see No. 2373)		
1796	Flowerpots and flower receptacles shall be appraised as sugar bowls, according to their respective kinds.		
	Pitchers and large jars (g. w.):		
1797	Of marble, alabaster, or jasper.....kilo.	1 00	30
1798	Of tin, brass, or painted iron..... ,,	1 00	30
1799	Of paper paste (papier-mâche)..... ,,	0 80	30
1800	Of caouchouc, ebonite, or composition .... ,,	4 00	30
	Of other materials, shall be appraised as sugar bowls, according to their respective kinds		
	Bird cages, as follows:		
1801	Of iron or steel wire, with or without pieces of other material, whether painted, varnished, tinned, bronzed, galvanized, or not, including packing .....kilo.	1 20	30
1802	Of bronze or copper wire, with or without pieces of another material, whether nickel plated, gilded, silver plated, or not, including packing .....kilo.	3 00	30
1803	Of wire grating, with or without pieces of other material, for keeping meat or other edibles (g. w.).....kilo.	1 20	30
1804	Of other kinds	(a)	30
	Syringes, including packing, as follows:		
1805	Of glass or crystal, with or without pieces of other material, for applying injections..kilo.	2 80	30
1806	Of tin ..... ,,	3 00	30
1807	Of rubber, with or without pieces or canule of other material .....kilo.	7 00	30
1808	Of hard rubber or gutta-percha ..... ,,	6 00	30
1809	Of bronze, with pump, in cases.....doz.	48 00	30
1810	Of tin and bronze, Egnisier type, with pump ,,	60 00	30
1811	For hypodermic injections ..... ,,	36 00	free
1812	Of other kinds	(a)	30
1813	Jewellery, n. s. m., of gold, silver, and jewels in general, fine pearls and precious stones	(a)	10
1814	,, false, n. s. m.	(a)	25
1815	Games, chess, of all kinds	(a)	30
1816	Bagatelle tables, with or without attachments each	70 00	30
1817	Playing cards of all kinds, with or without cases, including packing .....kilo.	5 00	30
1818	Bone dice, including packing ..... ,,	5 00	30
1819	The same of mother-of-pearl or ivory, including packing .....kilo.	60 00	30
1820	Draughts and boards, whether painted, varnished or not, including packing .....kilo.	1 00	30
1821	The same of cabinet wood, including packing kilo.	2 00	30
	Dominoes, including packing, as follows:		
1822	Of bone, wood, or bone and wood ..... ,,	2 00	30
1823	Of ivory or mother-of-pearl ..... ,,	60 00	30
1824	Of ivory and bone ..... ,,	30 00	30
1825	Lotto of all kinds, in pasteboard or wooden boxes, including packing .....kilo.	1 60	30
1826	Of other kinds	(a)	30
	Sets of tools and attachments, as follows:		
1827	Small, for gardens &c. consisting of three or four pieces, with or without handles ..kilo.	0 60	25
	Of iron for stoves (see Manufactured iron)		
	Of bronze or copper (see Manufactured bronze)		
1828	Juice of cedrate, lemon, strawberries, raspberries, cherries, or other similar fruits, unsweetened, in jars or bottles (g. w.)..kilo.	0 30	25
1829	In other receptacles (g. w.) ..... ,,	0 50	25
1830	Toys: balls and dolls of rubber, with or without pieces of other material, and small balloons, with or without inscriptions, including packing ..... kilo.	4 00	30
1831	Of wood and pasteboard or composition, with or without pieces of other material (g. w.) kilo.	0 50	30
1832	Of tin, cast iron, or steel, without mechanism or spring (g. w.) .....kilo.	1 00	30
1833	The same, with spring or mechanism (g. w.) ,,	2 00	30
1834	Of lead (g. w.) ..... ,,	0 70	30
1834B	The same, with spring or mechanism (g.w.) ,,	1 20	30
1834C	Covered with skin, without mechanism (g.w.) kilo.	3 00	30
1834D	Covered with cloth, without mechanism (g.w.) kilo.	2 50	30
1834E	Of the two foregoing numbers, with spring or mechanism (g.w.) .....kilo.	5 00	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
	Reeds (see Cane or rattan)		
1835	Kaolin .....kilo.	0 04	25
1836	Gum lac, reddened or of any other color (g. w.) kilo.	2 40	30
1837	Sealing wax, in bars, for letters, including packing .....kilo.	2 00	30
1838	For bottles or for parcels, including packing ,,	0 60	30
1839	Firebricks, for smelting furnaces ..... ,,	0 02	10
1840	Bricks, common, for building purposes..... ,,	0 02	30
	Bricks (gross weight):		
1841	For cleaning knives..... ,,	0 04	30
1842	Tiles of clay, terra cotta and glass ..... ,,	0 08	30
1843	,, polished ..... ,,	0 20	30
1844	,, with mosaic work or painting ..... ,,	0 30	30
1845	,, with blue figures, glazed, white or colored, and those of glass with or without core .....kilo.	0 20	30
1846	Of jasper or marble, polished or unpolished, and those of earthenware coated with faïence or varnish.....kilo.	0 12	30
1847	Of composition ..... ,,	0 04	30
1848	Of scoriæ, smooth, channelled, or with mouldings, for stables, yards, or sidewalks ..kilo.	0 02	30
1849-1857	Lamps of all kinds, sizes and qualities, with one or more lights, with or without chimneys, shades or reflectors, including chandeliers, ornaments, parts and other accessories thereof, and those for gas and electric light	(a)	30
1858	Small hand lamps for mines (g. w.) .....kilo.	1 00	free
	Shovels (see Spades)		
	Wool (gross weight):		
1859	Of sheep ..... ,,	0 25	,,
1860	The same washed ..... ,,	0 45	,,
1861	Of alpaca, vicuña, or guanaco..... ,,	0 60	,,
1862	Vegetable ..... ,,	0 35	,,
	Prepared for knitting or embroidering (see Thread).		
1863	Lancets .....doz.	3 00	30
1864	Lobsters, shrimps and oysters, in water or brine (g. w.) .....kilo.	0 30	25
	Pen and pencil cases and holders, as follows:		
1865	Of brass, called "pencil holders," and those of brass or white metal, nickel plated or coated, with or without pencil, including packing, kilo.	6 00	25
1866	The same, silver or gold plated .....dozen	18 00	25
1867	Of gold, without pen .....each	12 00	10
1868	The same, with gold pen..... ,,	15 00	10
1869	Of silver, with pen .....doz.	36 00	10
1870	The same, with gold pen ..... ,,	60 00	10
1871	Of pearl or ivory, including packing .....kilo.	50 00	30
1872	The same, figured or open-worked, including packing .....kilo.	70 00	30
1873	Common, of wood or metal, including packing kilo.	2 00	30
1874	The same, of fine quality, including packing ,,	5 00	30
1875	Of bone, porcupine, rubber, gum or composition, plain, including packing .....kilo.	5 60	30
1876	The same, figured or open-worked, including packing .....kilo.	7 00	30
1877	With ink fountain, and of other kinds	(a)	30
	Pencils, with wooden sheath, including packing, as follows:		
1878	Special, for artisans.....kilo.	2 00	free
1879	Common, for drawing or writing ..... ,,	2 40	30
1880	The same, of fine quality ..... ,,	6 00	30
1881	Common, colored, for drawing or writing ,,	4 80	30
1882	The same, of fine quality ..... ,,	9 60	30
1883	With tube of ordinary metal ..... ,,	8 00	30
1884	Slate, with or without wooden sheath .... ,,	1 00	free
1885	Of other kinds	(a)	30
1886	Without wooden sheath, called "leads" of any color, for writing or drawing.....kilo.	12 00	30
	NOTE.—Pencils with erasers, with or without sheath, shall be appraised according to kind, with a surcharge of 50%; ink pencils shall be dutiable as colouned pencils according to kind.		
	Washstand sets, including packing, as follows:		
1887	Of zinc, tin or brass, called "iron," with or without attachments of the same material, whether painted, enamelled, varnished, bronzed, or not .....kilo.	1 40	25
1888	The same, of iron or steel..... ,,	0 80	25
	Stationary washstands (see Basins)		
	Hygienics (see Bidets)		
	Of wood (see Furniture)		
1889	Bows, of silk, with or without admixture, for trimming shoes, with or without buckle, and those for the head and chest, including packing, kilo.	40 00	40
1890	Milk, preserved, condensed, sterilized or powdered (g. w.) .....kilo.	0 30	25
1891	Milkbowls shall be appraised as sugar bowls, according to their respective kind.		
1892	Common lye (g. w.).....kilo.	0 09	30
1893	Vegetables, fresh	(a)	free
1894	Dry or salted in brine (g. w.) .....kilo.	0 35	25
	Preserves (see Canned goods)		
1895	Tongues, dry or in brine (g. w.) ..... ,,	0 35	25
1896	Lentils (g. w.)..... ,,	0 07	25
	Spangle (see Gold and Silver twist or thread)		
	Letters and figures for marking, including packing, as follows:		
1897	Of pasteboard or paper, whether gilded, silvered, painted, varnished, or not .....kilo.	6 00	30
1898	Open-worked, of tin, brass, or zinc..... ,,	2 50	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1899	Of steel or iron, for marking on metal, wood or leather ....kilo.	1 00	30
	Of bronze (see Manufactured bronze)		
1900	In bulk, for inscriptions, of wood, whether gilded, silvered, painted, or not....kilo.	3 00	30
1901	Yeast, liquid or in paste, for brewers.... ,,	0 30	30
1902	Powdered, for bakers (g. w.) .... ,,	0 60	30
1903	Frock coats and jackets, of wool, with or without admixture....each	40 00	40
1904	Of any cotton or linen fabric.... ,,	10 00	40
1905	Awls with handles, for artisans, including packing ....kilo.	2 00	free
1906	Without handles, including packing .... ,,	6 00	,,
1907	Memorandum books, without pockets, with or without pencils or pencil holders, with cardboard, oilcloth, or pasteboard cover (g.w.), kilo.	1 40	30
1908	The same, of other kinds....	(a)	30
1909	Books for gilding or plating, of ordinary or common metal, including packing ....kilo.	12 00	30
1910	Of gold or silver leaf, including packing .. ,,	100 00	15
1911	Model and crochet books, including packing ,,	0 60	30
1912	Books, printed, reviews, pamphlets and newspapers, bound in paper or with paper paste, cardboard or linen or cotton fabric (g. w.), kilo.	1 40	free
1913	The same with cover of mother-of-pearl, ivory, tortoise-shell, leather, russia leather, or its imitation, velvet, metal, wood, papier mâché, with or without clasps, inlaid or coated with gold, silver, or gilded or silver plated metal	(a)	30
1914	Copybooks of all kinds, blank or ruled, printed or not, common quality (g. w.) ....kilo.	2 00	30
1915	The same, of fine quality (g. w.) .... ,,	3 50	30
1916	Special, for copying in letter presses, including packing ....kilo.	1 60	30
1917	Files, cardboard, with or without leather or cloth, for invoices, letters &c., with iron, copper or bronze spring, and those called "bibliorphtes" (g. w.) ....kilo.	1 20	30
1918	The same, without springs (g. w.) .... ,,	1 00	30
	Liquor cases, with or without crystal, glass, earthenware or porcelain flasks, including packing, as follows:		
1919	Britania metal, spelter, lead, zinc, bronze or copper....kilo.	3 00	35
1920	The same, nickeled or silver plated.... ,,	5 00	35
1921	Of white metal, nickel, German silver, plaqué, alpaca, or the like ....kilo.	7 00	35
1922	The same, gilded or silver plated .... ,,	14 00	35
1923	Of aluminium .... ,,	3 20	35
1924	Of iron or steel wire, whether galvanized, tinned or not.... ....kilo.	1 50	35
1925	Of iron, wood, paper paste, or composition, with or without metal pieces....kilo.	0 60	35
1926	Of other kinds	(a)	35
	Of glass or crystal (see Glassware)		
	Garters, with or without elastic or wire, including packing, as follows:		
1927	Of cotton or other vegetable material ....kilo.	6 00	40
1928	The same, with admixture of embroidery of silk ....kilo.	12 00	40
1929	Of wool, with or without admixture .... ,,	7 00	40
1930	Of silk, with or without admixture .... ,,	32 00	40
1931	Of metal or leather .... ,,	7 00	40
1932	Emery cloth (g. w.) .... ,,	0 50	30
1933	,, paper (g. w.) .... ,,	0 20	30
	Emery, on cloth or paper (see sandpaper)		
1934	Files, of all kinds, for artisans (g. w.) .... ,,	0 40	free
1935	,, for finger nails	(a)	30
	Tooth-picks, including packing, as follows:		
1936	Of quills ....kilo.	6 00	30
1937	Of wood.... ,,	0 60	30
1938	Of other kinds	(a)	30
1939	Earpicks, of all kinds	(a)	30
1940	Pen-wipers, of all kinds, including packing..kilo.	4 00	30
	Tube cleaners (see Brushes)		
	Lanterns (see Lamps)		
	Faïence, in pieces, n.s.m. (gross weight):		
1941	Of common earthenware, without glaze.. ,,	0 10	30
1942	White or colored, common .... ,,	0 20	30
1943	The same, of fine quality, with or without gilt kilo.	0 40	30
1944	With metal covers or frames .... ,,	0 50	30
1945	Lenses, for cosmoramas and other purposes, with or without handles, including packing..kilo.	4 00	30
1946	Coated or varnished with mercury, with or without level (g. w.)....kilo.	1 40	30
1947	Hops for the manufacture of beer (g. w.).... ,,	1 00	10
1948	Mourning bands, of wool, with or without admixture, with or without rubber, for hats, including packing ....kilo.	8 00	40
1949	Of silk, with or without admixture, with or without rubber, including packing ....kilo.	50 00	40
1949B	Iron or steel tyres for cars, carts and carriages (g.w.) ....kilo.	0 20	free
	Keys for watches, including packing, as follows:		
1950	Common, of steel, iron or bronze, with or without pieces of other metal ....kilo.	6 00	25
1951	The same, nickeled, silvered or gold plated .. ,,	20 00	25
	Spigots for barrels, casks &c. (gross weight):		
1952	Of white wood ....kilo.	0 80	30
1953	The same, varnished, with or without pieces of common metal....kilo.	1 20	30
1954	Of iron, tin or spelter, nickeled or not .... ,,	1 60	30
1955	The same, of copper or bronze .... ,,	2 00	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
1956	The same, nickel plated ....kilo.	3 00	30
	Keys, for padlocks or locks, finished or unfinished (gross weight):		
1957	Of iron or steel, whether tinned, bronzed, galvanized, or not....kilo.	1 20	30
1958	The same, nickel plated .... ,,	2 00	30
1959	Of bronze or copper .... ,,	2 40	30
1960	The same, nickel plated .... ,,	4 00	30
1961	Wrenches, of iron or steel, for nuts, with or without wooden pieces....kilo.	0 80	free
1962	Flower pots shall be appraised as sugar bowls, according to kind		
1963	Machetes and pruning hooks for agricultural purposes (g. w.) ....kilo.	1 00	free
	Woods (gross weight):		
1964	Fine cabinet woods .... ,,	0 02	30
1965	Unplaned, such as pine, oak &c. in boards, beams, joists, girders and other pieces similar thereto, of any thickness and size (g.w.)....kilo.	0 03	free
1966	The same, planed or grooved.... ,,	0 03	15
1967	Dye woods, natural form, in shavings, sawdust, or powder ....kilo.	0 00	30
1968	Indian corn (g. w.) .... ,,	0 06	25
1969	Valises and saddle racks, of all kinds, including packing.... ....kilo.	3 00	40
	Trunks and valises (see Trunks)		
	Nursing bottles, glass (see Glassware)		
1970	With pieces of rubber, wood, chinaware, earthenware, porcelain &c. (g. w.) ....kilo.	1 00	30
	Aprons, made up or in patterns, including packing, as follows:		
1971	Of wool, cotton, or linen ....kilo.	3 50	40
1972	The same, ornamented or embroidered.... ,,	7 00	40
1973	Waterproof, with or without rubber .... ,,	5 00	40
1974	Of silk .... ,,	60 00	40
1975	The same, with admixture.... ,,	45 00	40
	The embroidered aprons already meutioned shall pay a surtax of 25 %		
1976	Of other kinds	(a)	40
1977	Leather hopples, for animals, shall be appraised as cruppers		
1978	Handles, hollow, for artisans (g. w.) ....kilo.	3 00	free
1979	For umbrellas, parasols, walking sticks, of common wood, including packing....kilo.	0 80	30
1980	The same, with pieces of horn, bone or common metal including packing ....kilo.	2 00	30
1981	Other kinds....	(a)	30
	Of wood for tools as follows:		
1982	For spades, adzes, hatchets (combas), scythes, axes, *lampas*, sledges, pickaxes, rakes, or other similar tools (g. w.) ....kilo.	2 40	free
1983	For carving and firmer chisels, jack and try planes, gouges, files, awls, hammers, hand saws or other similar tools (g. w.)....kilo.	0 80	free
1984	Of wood, for brooms or brushes, painted or unpainted ....kilo.	0 80	30
1985	Of wood, for seals, with or without pieces of metal, including packing....kilo.	2 50	30
1986	Hose, of rubber, with or without cloth or common metal (g. w.) ....kilo.	1 50	25
1987	Of leather or sole leather with or without pieces of common metal (g. w.) ....kilo.	1 00	25
1988	Of canvas, with or without pieces of common metal (g. w.) ....kilo.	0 80	25
1989	Rubber tubes for irrigateurs, nasal douches, syringes &c. including packing ....kilo.	12 00	30
1990	Cotton sleeves, of all sizes ....doz. pairs	12 00	40
1991	,, with linen cuffs .... ,,	18 00	40
1992	,, with lace .... ,,	48 00	40
	Sleeves (see Muffs)		
1993	Peanuts (g. w.)....kilo.	0 20	25
1994	Dummies, with head, for milliners or tailors (g.w.) ....kilo.	2 00	30
1995	The same, without head (g. w.).... ,,	1 00	30
1995B	Dummies (included in Art. 13 of the Law of Dec. 31, 1905)		
1995C	Artificial hands and legs	(a)	free
	Manometers (see Gauges)		
	Shawls and wrappers, including packing, as follows:		
1996	Of merino, cashmere, woollen satin &c. plain or trimmed with passementerie, ornaments, blonde or fringes, called "veronicas"..kilo.	10 00	30
1997	Of merino, cashmere, woollen satin &c. embroidered, or with silk guards ....kilo.	15 00	30
1998	Of merino, cashmere, woollen satin, &c. of woollen crape or *espumilla*, and nuns' veiling kilo.	10 00	30
1999	Of merino, cashmere, woollen satin &c. with silk guards ....kilo.	18 00	30
2000	Of merino, cashmere, woollen satin &c. with admixture or woof of silk ....kilo.	40 00	30
2001	Of merino, cashmere, woollen satin &c. of cotton *espumilla* ....kilo.	5 00	30
2002	Of merino, cashmere, woollen satin &c. of silk *espumilla*, plain, not including boxes kilo.	70 00	30
2003	Of merino, cashmere, woollen satin &c. embroidered, not including boxes ....kilo.	90 00	35
2004	Of silk, with woof of wool or cotton .... ,,	50 00	35
2005	Horse rugs, of linen or cotton, including packing ....kilo.	2 00	40
2006	Horse rugs, of wool, including packing.... ,,	3 00	40
2007	Lard (g. w.) .... ,,	0 30	25
	Table covers or cloths, and napkins, including packing, as follows:		
2008	Of cotton fabric ....kilo.	2 60	40

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2009	Of linen fabric, with or without admixture of an inferior material ....kilo.	5 20	40
2010	Of unbleached linen fabric.... ,,	3 00	40
2011	Paper napkins .... ,,	3 00	30
	Those embroidered shall pay a surtax of 25 %, according to their respective appraisements		
2012	Butter (g. w.)....kilo.	0 50	25
2013	Butter dishes shall be appraised as sugar bowls, according to their respective kinds		
	Mantillas (see Shawls)		
2014	Ginger (*Maqui*) (g. w.)....kilo.	2 00	30
	Machines, as follows:		
2015	Those not specially mentioned, with their attachments, for industries, arts and sciences, whether imported or not in loose pieces, including washing machines, sewing machines (g. w.)....kilo.	0 50	free
2015*b*	Typewriters (g. w.) .... ,,	0 20	,,
2016	For mincing meat, grinding or roasting coffee, for making butter and pealing cereals and fruits, with or without enamel, including packing ....kilo.	0 40	25
2017	Photographic, with or without attachments ...	(*a*)	30
	For stoppering bottles (see Wrought iron)		
2018	,, ,, small, of wood.....doz.	6 00	25
2019	For eyelet fixing and paper perforating (g.w.) kilo.	0 30	25
2020	For other purposes, not specified....	(*a*)	25
2021	Frames, of all kinds, for photographs and pictures	(*a*)	30
2022	Of all kinds, for mirrors (g. w.) ....kilo.	1 00	30
2023	Ivory, unmanufactured, or imitations thereof, including packing ....kilo.	16 00	30
2024	Wicks for night lamps, including packing .. ,,	2 00	30
	Marble, alabaster and jasper (gross weight):		
2025	In blocks .... ,,	0 05	30
2026	In slabs, unpolished .... ,,	0 10	30
2027	,, polished .... ,,	0 20	30
2028	Wrought, for christening fonts, mausoleums, or other purposes	(*a*)	30
2029	Hammers, of iron or steel, with or without handles (g. w.) ....kilo.	0 40	free
	Masks, including packing, as follows:		
2030	Of wire .... ,,	6 00	50
2031	Of pasteboard .... ,,	4 00	50
2032	Of wax or composition .... ,,	8 00	50
2033	Of cotton fabric.... ,,	20 00	50
2034	Of silk fabric, with or without admixture.. ,,	30 00	50
2035	Of wire, special for fencing .... ,,	3 00	30
2036	Putty for glaziers (g. w.).... ,,	0 20	30
2037	Mauls, for artisans, of iron or steel (g. w.) .. ,,	0 35	free
2038	Of wood (g. w.).... ,,	0 30	,,
2039	Cotton wicks for lamps, lanterns, chafing-dishes and tinder-boxes (including packing)....kilo.	1 80	30
2040	Saturated with tallow, for gasfitters (g. w.) ,,	0 10	30
2041	Sulphurized, for disinfecting wine and liquor cases (g. w.) ....kilo.	0 30	free
2042	Bits, iron or steel, for braces (g. w.) .... ,,	2 00	,,
	Pocket tinder-boxes, with or without attachments, including packing, as follows:		
2043	Of common metal....kilo.	3 00	25
2044	Nickel, gold or silver plated .... ,,	6 00	25
2045	Of other kinds	(*a*)	25
	Medals (see Crosses).		
	Medallions (see Jewellery)		
2046	Stockings, silk elastics, with or without admixture, for invalids, including packing....kilo.	30 00	30
2047	The same, of cotton or linen, including packing ,,	10 00	30
	Measures, pocket tapelines, in wooden, leather or common metal boxes, including packing, as follows:		
2048	Of cloth tape .... kilo.	5 00	15
2049	Of metallic ribbon .... ,,	10 00	15
2050	Of varnished cloth .... ,,	2 00	15
	For folding or rolling up, as follows:		
2051	Of common metal .... ,,	1 60	15
2052	Of boxwood, with or without pieces of bronze kilo.	7 00	15
2053	Of wood, with or without pieces of bronze ,,	3 00	15
2054	Of horn, bone, hard rubber .... ,,	5 00	15
2055	Of whalebone .... ,,	20 00	15
2056	Of ivory .... ,,	50 00	15
	Graduated measures for liquids, including packing, as follows:		
	Of crystal or glass (see Glassware)		
2057	Of iron, steel or other common metal .. kilo.	1 00	15
2058	Of wood .... ,,	2 00	15
2059	Gas or water meters, including packing .. ,,	1 00	25
2060	Pulse, in grain, n. s. m. (g. w.) .... ,,	0 07	25
	Metal, yellow (see Copper)		
2061	,, white or nickel, in sheets (g. w.) .. ,,	1 40	25
2061*b*	,, white, called Babbitt or anti-friction metal for machines (g. w.) ....kilo.	0 25	25
	Metronomes (see Musical instruments)		
2062	Honey, and cane and palm molasses (g. w.) ,,	0 14	25
	Leads for pencils (see Pencils)		
	Mixtion, for gilding (see Purpurine)		
	Samples, for drawings, open work and garments (see Drawings)		
2063	For writing and teaching drawing, including packing ....kilo.	3 00	free
	Patterns and moulds:		
2064	Of wood, including packing .... kilo.	0 60	30
2065	Of tin plate, sheet iron or zinc, whether tinned, galvanized, painted, enamelled with faïence or porcelain, or not, including packing kilo.	1 20	30

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2066	The same, of tin, including packing .....kilo.	0 60	30
2067	Of bronze, with or without pieces of another common metal, including packing.....kilo.	1 60	30
2068	Of gypsum for making mouldings in relief (g.w.) kilo.	0 20	30
2069	Of wood, for the manufacture of cigars, with packing .... kilo.	5 00	30
	Mouldings (gross weight):		
2070	Of wood, varnished, painted, bronzed, silvered, gilded or not....kilo.	0 80	30
2071	Of wood, prepared with gypsum, not gilded. ,,	0 30	30
2072	,, gilded .... ,,	0 60	30
2073	Paper pulp, pasteboard, sawdust, veneered or not with wood, not gilded .... kilo.	2 40	30
2074	The same, painted, varnished, silvered or gilded kilo.	3 60	30
2075	Twirling sticks or beaters, of all kinds, including packing .... .. kilo.	2 00	30
2076	Bodices of all kinds	(*a*)	40
	Bags, hunting (see Saddlebags)		
2077	Of canvas, with or without leather, called "nose-bags," including packing..... kilo.	1 50	35
2078	Mosaic of wood, for flooring (g. w.)..... ,,	0 60	30
2079	Mustard in powder (g. w.) .... ,,	0 60	30
2080	Prepared mustard (g.w.).... ..	0 35	25
2081	Motors, for machines or engines....	(*a*)	free
	Furniture (gross weight):		
2082	Of all kinds, of common wood, with or without marble, mirrors or looking-glasses, with or without iron pieces, set up or knocked down, varnished or unvarnished, painted or unpainted.... kilo.	0 50	25
2082*b*	The same, with gilt fillets or stripes (g.w.) ,,	0 70	25
2083	The same, of fine wood, such as mahogany, cedar, jacaranda, walnut, rosewood, sandal, and other cabinet woods, and those made of common wood veneered with the aforesaid woods, with or without looking-glasses or mirrors or marble and their attachments, whether polished, set up or knocked down, or not including those upholstered in white or those with an outside lining of cotton or hemp.... kilo.	1 40	25
2084	Of common wood, with outside lining of cotton or hemp fabrics.... kilo.	1 00	25
2085	The same, with seats or backs of carpeting of canvas, veneer, or perforated wood or iron kilo.	1 40	25
2086	The same, of American walnut, with or without polish or varnish, and those made of varnished wood with seat or back of cane kilo.	0 40	25
2087	Those called "Vienna" .... ,,	0 80	25
2087*b*	The same, with gilt fillets or stripes (g.w.) ,,	1 00	25
2088	Of all kinds, upholstered or covered with any kind of woollen or silk fabrics, or with leather, with or without covers .....kilo.	1 60	25
2089	Of wood of all kinds, gilded or inlaid with mother-of-pearl, metal, ivory or tortoiseshell, with or without ornaments of metal, with or without looking-glasses, and marble, and their attachments, whether upholstered or not, or with cane seats, set up or in loose pieces .... kilo.	2 00	25
2090	Of China wood, or papier-mâché .... ,,	4 00	25
2091	Of iron, n. s. m., with or without wooden seat or back.... kilo.	0 35	25
2092	Of iron, gilded .... ,,	0 50	25
2093	Fancy, nickel plated, or other kinds, n.s.m.	(*a*)	25
2094	Dentists' and barbers' chairs	(*a*)	25
2095	Revolving chairs for counting houses ....kilo.	1 00	25
2096	Watch springs, including packing .... ,,	15 00	25
2097	Clock springs, including packing .... ,,	10 00	25
	Oven muffles (see Retorts No. 2525)		
2098	Shot, sporting (g. w.).... ..	0 24	25
2099	Shot pouches of leather, cloth or common metal, and powder flasks, single and double, for hunting, including packing .... kilo.	8 00	25
	Dolls, including packing, as follows:		
2100	Undressed, covered with basil or tissue, of all sizes, with face of cardboard, faïence, or porcelain, and wooden dolls....kilo.	1 20	35
2101	The same, with wax face .... ,,	1 60	35
2102	Dressed, with face of pasteboard, faïence or porcelain .... kilo.	1 60	35
2103	The same, with wax face .... ,,	2 40	35
	Of rubber (see Toys)		
2104	Mechanical dolls, and of other kinds....	(*a*)	35
2104*b*	Dolls of celluloid ....kilo.	3 50	35
	NOTE.—Those having only chemise shall be considered undressed.		
2105	Moss, loose or in packages, for trimmings and for florists, including packing .... kilo.	1 20	30
	Music, including packing, as follows:		
2106	Printed or manuscript .... ,,	1 40	30
2107	Perforated paper or cardboard for musical instruments and the sheets and cylinders for phonographs .... kilo.	4 00	30
2108	The same, in metal for same .... ,,	3 00	30
	Playing cards (see Games)		
2109	Razors, with or without case, with handle of wood, bone, horn, rubber or composition.....doz.	7 00	25
2110	The same, with extra blades not exceeding 6 ,,	14 00	25
2111	,, with ivory, tortoise-shell or mother-of-pearl handle....doz.	24 00	35
2112	The same, in boxes, with attachments	(*a*)	35

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2113	Safety razors, with or without extra blades not exceeding 2 .....doz.	18 00	25
2114	Extra blades for all kinds of razors ..... ,,	6 00	25
2115	Knives, sailors', common, with or without spring doz.	3 00	25
2116	The same, fine, with or without spring .... ,,	5 00	25
2117	Dressing cases of all kinds	(a)	35
2118	Levels of all kinds for artisans .....kilo.	1 50	free
2119	Nuts (g. w.) ..... ,,	0 08	25
2120	Nutmegs, with or without shells (g. w.) .... ,,	2 00	25
2121	The same, in powder (g. w.)..... ,,	3 00	25
	Sealing wafers, including packing, as follows:		
2122	Of flour for sealing .....kilo.	2 00	30
2123	The same, of gum, for the same purpose.... ,,	8 00	30
2124	Wine skins and other leather bags ..... ,,	2 00	30
2125	Eyelets and hooks of metal for clothing, footwear and other purposes, including packing kilo.	4 00	30
2126	Eyes, artificial	(a)	free
2127	The same of glass, for animals, including packing kilo.	6 00	30
2128	Orchil, liquid, in paste or powder (g. w.)..... ,,	0 50	30
2129	Origanum (g. w.) ..... ,,	0 10	25
2130	Ornaments of all kinds for priests and all other articles for church use	(a)	40
2131	Gold, in sheets, for dentists .....gramme	2 00	10
	In sheets for gilding (see No. 1910)		
	Oysters (see Lobsters)		
2132	Cotton wicks, not braided (g. w.) .....kilo.	0 60	30
2133	The same, braided and colored for the manufacture of candles (g. w.).....kilo.	0 80	free
	Iron or copper buckets for mines (see Manufactures of iron or bronze)		
2134	Straw, for brooms and other purposes (g. w.) kilo.	0 09	30
2134*b*	Straw braid, prepared for the manufacture of hats, including the weight of the packing..kilo.	1 20	30
2135	Spades or shovels for agriculture, of iron or steel, with or without handles (g. w.).....kilo.	0 40	free
2136	The same, of wood, with or without handles, for cereals or grains (g. w.) .....kilo.	0 20	30
2137	Painters' pallettes, wooden, including packing ,,	1 60	30
2138	Skewers, wood, for dressing meats (g. w.) .. ,,	0 10	25
2139	Needles, wooden or bone, for knitting or other purposes, including packing .....kilo.	1 50	30
2140	Trousers, of cotton or linen .....doz.	18 00	40
2141	Of cloth, cassimere, or other similar woollen fabrics.....doz.	120 00	40
2142	The same, with admixture of cotton ..... ,,	72 00	40
2143	Of coarse cloth or baize (*bayetón*)..... ,,	30 00	40
	Those not exceeding 35 centimetres in width at the waist shall be appraised with a rebate of 50%		
	Shades, with or without frame and with or without ornaments, for lamps and candlesticks, including packing, as follows:		
2144	Of pasteboard, cotton fabric or paper.....kilo.	3 00	30
	Of glass, earthenware, or porcelain (see Glassware, Earthenware or Porcelain)		
2145	Of silk, with or without admixture, and other kinds (n. s. m.).....	(a)	35
	Swaddling clothes, including packing, as follows:		
2146	Of cotton, with or without embroidery ..kilo.	2 50	40
2147	Of piqué or wool, with or without embroidery kilo.	3 50	40
2148	Of linen, with or without embroidery .... ,,	4 00	40
2149	Handkerchief and glove cases.....	(a)	35
	Square shawls (see Shawls)		
	Shawls of different kinds, including packing, as follows:		
2150	Of cotton, with or without woollen fringes kilo.	2 20	40
2151	Of cotton netting and crochet, with or without woollen fringes.....kilo.	4 00	40
2152	Of wool, with or without admixture or woof of cotton.....kilo.	3 50	40
2153	Of vicuña wool and those of merino or cashmere, painted or stamped .....kilo.	6 00	40
2154	Those of the two foregoing numbers, with silk stripes, figures or insertions .....kilo.	8 00	40
2155	The same, with silk woof or embroidery .. ,,	12 00	40
2156	The same, with cotton insertion..... ,,	7 00	40
2157	Of knitted wool..... ,,	8 00	40
2158	The same, with silk stripes or plush trimmings kilo.	10 00	40
2159	The same, with admixture or woof of silk ,,	16 00	40
2160	Shawls, mantles of tulle netting, cotton netting or crochet .....kilo.	6 00	40
2161	The same, embroidered with wool or cotton ,,	7 50	40
2162	The same, embroidered or trimmed with silk kilo.	9 00	40
2163	Of goat hair ..... ,,	12 00	40
2164	And mantles of linen tulle, plain or embroidered.....kilo.	30 00	40
2165	Shawls, kerchiefs, points &c. of gros-grain, Pekin, serge or taffeta of silk, plain or embroidered.....kilo.	50 00	40
2166	The same, with admixture of any inferior material.....kilo.	30 00	40
2167	The same, veiling &c. of clear and transparent silk netting or fabric (except those of tulle, lace and blonde), plain, open-worked, figured in the loom, with or without fringes kilo.	100 00	40
2168	Mantlets, laces and other like articles, of silk tulle, lace or blonde, with or without admixture of cotton or linen .....kilo.	150 00	40
	Of other kinds (see Fabrics)		

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %
	Towels, including packing, as follows:		
2169	Turkish, cotton .....kilo.	2 50	30
2170	Of other cotton tissues ..... ,,	2 00	30
2171	Turkish, linen ..... ,,	3 50	30
2172	Of other linen fabrics ..... ,,	5 50	30
2173	Of linen, embroidered or open-worked, for any purpose .....kilo.	10 00	30
2174	Dusters of cotton, for furniture and other purposes .....kilo.	1 00	30
2175	The same, of linen, plain or figured, for cleaning dishes and for other purposes.....kilo.	1 40	30
	Handkerchiefs, including packing, as follows:		
2176	Of cotton, hemmed or not, without lace or embroidery .....kilo.	2 00	30
2176*b*	The same, imitating foulard..... ,,	3 00	30
2176*c*	Mercerised ..... ,,	2 50	30
2177	Imitation of silk foulards..... ,,	7 00	30
2178	With embroidered initials or name..... .. ,,	5 00	30
2179	Of gauze, embroidered, and in imitation of cambric .....kilo.	8 00	30
2180	Trimmed with cotton blonde or lace ..... ,,	16 00	30
2181	The same, with linen blonde..... ,,	24 00	30
2182	Of linen, with or without admixture of cotton, embroidered or not.....kilo.	6 00	30
2183	Of linen tulle, embroidered or not ..... ,,	10 00	30
2184	Linen batiste, embroidered or not ..... ,,	20 00	30
	The three foregoing schedules with silk admixture, stripes, blondes or embroideries, shall pay a surcharge of 20% according to their respective values		
2185	Of silk foulards for the hand or neck, not embroidered .....kilo.	50 00	35
2186	The same, embroidered ..... ,,	70 00	35
2187	The same, of floss silk ..... ,,	30 00	35
2188	Of silk, with admixture of other material ,,	25 00	35
2189	The same, embroidered ..... ,,	35 00	35
2190	Of wool, for the neck, with or without silk stripes or figures.....kilo.	15 00	30
	Paper (gross weight):		
2191	Of the Campana or Venado brands &c. for cigarettes .....kilo.	1 20	30
2192	The same cut, in rolls, tubes, or booklets.. ,,	2 40	30
2193	Cut and engraved for putting up cigarettes, not gilded.....kilo.	1 60	30
2194	The same, gilded..... ,,	2 00	30
2195	In ribbons, for telegraphs and for newspapers, unglazed .....kilo.	0 50	free
2196	Of linen, glazed or not, and of cotton glazed for printing and books .....kilo.	0 30	free
2197	Wrapping paper ..... ,,	0 20	30
2198	White or colored, without varnish, for kites and posters, and for wrapping purposes kilo.	0 30	30
2199	The same, with inscription ..... ,,	0 50	30
2200	Gold or silver-plated for the same purposes, with or without inscriptions .....kilo.	1 00	30
2201	Colored, varnished, for binding and for book covers .....kilo.	0 70	30
2202	Gilded, silvered, or worked, for same purposes kilo.	2 00	30
2203	Transparent, imitation of parchment, for wrapping .....kilo.	0 50	30
2204	For florists, cut or not, not gilded nor silvered kilo.	0 70	30
2205	The same, gilded or silvered..... ,,	6 00	30
2206	Albumenized and black or colored paper for photographers .....kilo.	3 00	30
2207	Blotting paper, with or without advertising kilo.	0 50	30
2208	Ruled for music..... ,,	0 60	30
2209	Of silk tissue in loose sheets for press copying kilo.	1 20	30
2210	Carbon paper for making copies ..... ,,	4 00	30
2211	Chemical paper for reproducing copies in the press .....kilo.	1 50	30
2212	Blank paper, with or without cloth, for drawings or plans, and paper prepared for oil painting .....kilo.	1 00	30
2213	The same, ruled lengthwise and crosswise, with or without fabric, and that of Prussian blue for reproducing plans by means of the light kilo.	1 80	30
2214	Transparent cloth for tracing ..... ,,	2 50	30
2215	Waxed for lithographing ..... ,,	0 40	30
2216	For cards, glazed or not, and imitation of parchment.....kilo.	3 00	30
2217	Bristol or card paper..... ,,	1 80	30
2218	Perforated, for pies, ornamenting boxes for confectionery, and paper for bouquets and sweetmeats, cornets, crimped for lampshades, figures or other purposes .....kilo.	5 00	30
2219	Of cotton, called foil or half foil ..... ,,	0 40	30
2220	Of cotton or linen for notes, letters or communications, and put up in boxes with envelopes kilo.	0 50	30
2221	The same, with monogram and fancy paper, with or without envelope, including stamped, perforated, embossed, or worked paper kilo.	2 00	30
2222	Ruled for invoices, billheads &c. ..... ,,	0 80	30
2223	Printed invoices, drafts, billheads, receipts, memoranda and the like .....kilo.	3 00	30
2224	Cut up or in strips for the game called "Carnival," as serpentine, confetti &c ....kilo.	0 80	30
2225	Special for water-closets..... ,,	0 40	40
2226	Pasteboard for filters ..... ,,	0 80	30
2227	Fly paper ..... ,,	1 50	30
2228	Alaska special paper for lining clothes .... ,,	1 00	30

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
	Wall paper, as follows:		
2229	Without design or colors, called "ground paper," for walls ... kilo.	0 18	30
2230	Common, painted, without glaze ... ,,	0 42	30
2231	The same, glazed, varnished, lacquered, bronzed, silvered, gilded, common ... kilo.	0 80	30
2232	Hot gilded or silvered, white or colored, glazed or unglazed ... kilo.	4 00	25
2233	Velvet or with velvet designs, whether bronzed, silvered, gilt, or not, common ... kilo.	3 20	30
2234	The same, hot gilded or silvered ... ,,	5 00	30
2235	Transparent paper, called "glacier," for decorating glass ... kilo.	5 00	
2236	With decorations, or other kinds superior or better than those already stated ...	(a)	30
2237	Paraffin paste (g. w.) ... kilo.	0 25	15
	NOTE.—By a law of Dec. 5, 1912, paraffin may be imported free for a term of 5 years by candle manufacturers for use in making candles.		
2238	Umbrellas, of cotton fabric ... doz.	12 00	35
2239	Of wool or with an inferior mixture ... ,,	24 00	35
2240	Of silk ... ,,	60 00	35
2241	Of silk, with admixture of another material ,,	48 00	35
	Linings made for square pieces of umbrellas or parasols shall be appraised with a rebate of 60 % on their respective appraisements		
	Parasols, sunshades of from 40 to 55 centimetres in length measured on the ribs, as follows:		
2242	Of cotton fabric ... doz.	6 00	35
2243	The same, trimmed or embroidered with wool or cotton ... doz.	18 00	35
2244	Of linen, of all kinds ... ,,	12 00	35
2245	The same, embroidered ... ,,	24 00	35
2246	Of wool or with an inferior admixture ... ,,	18 00	35
2247	The same, with silk trimmings ... ,,	30 00	35
2248	Of silk, without laces ... ,,	48 00	35
2249	Of silk, with admixture of another material ,,	36 00	35
2250	Of silk, with or without admixture, with laces or embroidered with silk or both ... doz.	72 00	35
	NOTE.—Parasols exceeding 55 centimetres in length, measured on the ribs, shall be appraised as umbrellas in their respective classes. Those less than 40 centimetres in length shall be appraised with a rebate of 30 %.		
2251	With gold, silver, mother-of-pearl, ivory or tortoise-shell handle, and those of China paper	(a)	35
	Laces, including packing, as follows:		
2252	Shoe or stay, of cotton, linen, wool or leather, with metal tips ... kilo.	5 00	30
2253	Of silk, with or without admixture ... ,,	30 00	35
2254	Of bronze or copper, silver-plated or not, for stirrup straps ... kilo.	3 60	25
2255	The same, of white metal, nickel or the like ...	7 00	25
2256	Like foregoing, silvered or gilded ... ,,	14 00	25
	Passementerie: Curtain-loops, trimmings, frogs, tassels, cords, tapes, tufts, fringes, galloons, grecques, ornaments, gimps, edgings, braids or other similar articles for upholstering, clothing, footwear, etc., with or without core of another material, with or without glass adornments, wood, wax, straw, common metal, crystal, or other similar materials, including packing, as follows:		
2257	Of cotton, with or without admixture of another material, than wool or silk ... kilo.	3 50	30
2258	The same, with woollen admixture ... ,,	4 00	30
2259	The same, with admixture of silk or wool and silk ... kilo.	8 00	30
2260	Of wool, with or without admixture of another inferior material ... kilo.	6 00	30
2261	The same, with silk mixture ... ,,	10 00	30
2262	Of hemp or jute ... ,,	3 00	30
2263	Of linen, with or without admixture of another vegetable material ... kilo.	6 00	30
2264	Of silk, with admixture of another inferior material ... kilo.	20 00	35
2265	Of silk ... ,,	30 00	35
2266	Of common metal, gilded or silvered, with linen or cotton core or other material than silk ... kilo.	8 00	25
2267	The same as the foregoing, with core containing silk ... kilo.	35 00	25
2268	Of silver, gilded or not ... ,,	90 00	25
2269	Of ermine furs ... ,,	15 00	30
2270	Of other furs ... ,,	10 00	30
2271	Of straw or feather trimmings ... ,,	8 00	30
2272	Of wooden shavings ... ,,	4 00	30
2272*b*	Of silk or horsehair ... ,,	5 00	30
2273	Raisins of all kinds (g. w.) ... ,,	0 30	25
2274	Paste: bean, rice &c. (g. w.) ... ,,	0 15	25
2275	For sharpening razors, including packing ...	3 00	25
2276	For cementing and cleaning metal articles ,,	0 80	25
2277	Those not specially mentioned for dyeing ... ,,	0 80	25
2277*b*	Powders and elixirs for the teeth ... ,,	1 50	25
	Caramels and tablets, not medicinal (see Candies)		
2278	Pastilles for perfuming, including packing ... kilo.	1 80	25
2279	Fodder, dry (g. w.) ... ,,	0 04	free
2280	Skates ...	(a)	30
2281	Fronts, including packing, as follows:		
2282	Of cotton for shirts ... kilo.	5 00	40
2283	The same, embroidered ... ,,	6 00	40
2284	Of linen, plain or embroidered, with or without admixture of cotton ... kilo.	10 00	40
2285	Of wool ... ,,	10 00	40
2286	Of silk ... ,,	70 00	40

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2286*a*	The same, with admixture of cotton ... kilo.	60 00	40
	Combs of all kinds, with packing, as follows:		
2287	Of wood ... kilo.	2 00	30
2288	Of rubber, caoutchouc, horn, bone or composition ... kilo.	5 00	30
2289	Of bone, imitation of ivory ... ,,	24 00	30
2290	Of ivory or tortoise-shell ... ,,	80 00	30
2291	Of common metal, whether nickel-plated or not ... kilo.	3 00	30
2292	Of horn, bronze, iron or steel, for horses ... ,,	3 00	30
2293	Of leather, bronze, iron or steel, for painters ...	4 00	free
2294	Ornamental combs of horn, bone, hard rubber, rubber, paste or composition, plain, open-worked or figured, with or without ornaments of another material, for the hair, also circular ones for children, including packing ... kilo.	8 00	30
2295	The same, of common metal, whether nickel-plated or not, including packing ... kilo.	3 00	30
2296	The same, of ivory or tortoise-shell ... ,,	80 00	30
	Hair, human (see Hair, No. 487)		
2297	Of animals, for making hats &c. including packing ... kilo.	3 00	30
	Balls, of rubber (see Toys):		
2298	Of leather, for football or other games, including packing ... kilo.	10 00	30
	Wigs (see prepared Hair, No. 488)		
2299	Coats lined with sheep or goats' skins, including packing ... kilo.	2 50	40
2300	With skins of *perico lingero*, including packing ... kilo.	5 00	40
2301	With loose or twisted wool, including packing ... ,,	4 00	40
2302	Plumes of all kinds ...	(a)	30
2303	Cotton seed or palm seed (g. w.) ... kilo.	25 00	free
2304	Clothes racks, of wire frame, for hanging garments, small ones for hanging small or large caps, or large ones with busts for dressmakers' or tailors' dummies (g. w.) ... kilo.	1 00	30
2305	The same, of silver or nickel-plated metal (g. w.) ... kilo.	4 00	30
2306	Clothes racks, for walls, of common wood, painted or varnished or not, and with or without pieces of common metal, earthenware or porcelain (g. w.) ... kilo.	0 40	30
2307	Of fine wood (g. w.) ... ,,	0 80	30
	Of iron or bronze (see Manufactured iron or bronze)		
2308	Of other kinds ...	(a)	30
2309	Perfumery assorted, n. s. m. and scented waters, with or without case or fancy boxes, including essences, toilet waters, cosmetics, pastes, creams, dyes, face paints, carmine, finger-nail polishing powders, pomades, brilliantine, bandoline &c ...	(a)	60
2310	Parchment for book covers and other purposes kilo.	8 00	30
2311	Knobs of earthenware or porcelain for beds, with or without pieces of common metal ... kilo.	0 50	30
	Of copper or bronze (see Cots)		
2312	Pearls (see amended No. 1813)		
2313	Of glass or composition, including packing ... kilo.	6 00	30
	Venetian blinds, with or without attachments (gross weight):		
2314	Chinese matting ... kilo.	1 50	30
2315	Of silk ... ,,	30 00	35
2316	The same, with admixture of another material ,,	16 00	35
2317	Painted on cotton cloth ... ,,	3 00	30
2318	The same, embroidered with cotton ... ,,	3 60	30
2319	,, ,, with wool ... ,,	4 00	30
2320	,, ,, with silk ... ,,	5 00	30
2321	Of wood or spartery, painted, with or without coloured designs ... kilo.	0 60	30
2322	Of glass and other beads ...	(a)	30
2323	Liquor gauges and aerometers ... doz.	3 00	30
2324	Pessaries of rubber, with or without metal tubes, including packing ... kilo.	6 00	30
	Weights for scales, including packing, as follows:		
2325	Of iron or steel ... kilo.	1 00	25
2326	Of bronze or copper ... ,,	2 50	25
2327	The same, nickeled or tinned ... ,,	3 00	25
2328	The same, gilded or silvered ... ,,	5 00	25
2329	Fish, dried, smoked or in brine (g. w.) ... ,,	0 16	25
	Those not specially mentioned (see Canned fish)		
2330	Mats of all kinds (g. w.) ... kilo.	0 40	30
2331	Pitch, Burgundy or white (g. w.) ... ,,	0 30	30
2332	Colophany (g. w.) ... ,,	0 30	10
2333	Nipples of rubber or cow-teats for nursing bottles, with or without spare pieces, including packing ... kilo.	8 00	30
2334	Nipples or milk extractors of all kinds, including packing ... kilo.	4 00	30
2335	Picks, iron or steel, for labourers, with or without handles (g. w.) ... kilo.	0 50	free
2336	Stones, fine whetstones or bones for sharpening razors ... kilo.	2 00	30
2337	Common, for sharpening tools (g. w.) ... ,,	0 20	free
2338	Emery (g. w.) ... ,,	0 50	,,
2339	Pumice (g. w.) ... ,,	0 10	15
2340	Millstones and those for crushing sugar cane, and grind-stones, mounted or not (g. w.) ... kilo.	0 05	free
2341	Lithographic (g. w.) ... ,,	0 20	,,
2342	Flint (g. w.) ... ,,	0 80	30
2343	Paving, except marble (g. w.) ... ,,	0 04	30
2344	For billiard tables ... ,,	0 18	30
2345	Precious stones (see No. 1813)		
2346	Imitation of the above called "false stones," including packing ... kilo.	80 00	25
2347	Electric batteries ...	(a)	10

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2348	Ewers or handbasins of brass, zinc or tin plate, for hanging, with or without paint or varnish, including packing ....kilo.	1 40	25
	The same, of earthenware or porcelain, shall be appraised as earthenware or porcelain respectively.		
2349	Of other kinds	(a)	25
	Marble, iron or bronze basins shall be appraised as manufactured marble, iron or bronze respectively.		
2350	Pepper, whole or ground (g. w.) ....kilo.	0 50	25
2351	Pencil brushes, for artisans (g. w.).... ,,	2 40	free
2352	For drawing and painting (g w.) .. .... ,,	8 00	,,
2353	Paints, fine, prepared, in small tin or lead tubes and Chinese vermilion in small packages, including packing ....kilo.	4 00	30
2354	Fine carmine, in small cakes or powder, including packing ....kilo.	24 00	30
	Gross weight, as follows:		
2355	Common, prepared with oil of whatever kind kilo.	0 14	30
2356	Of copper for vessels or other purposes .. ,,	0 80	30
2357	White lead, dry, in paste or in powder; red lead, lampblack, colcotar, umber or natural or burnt earth, and in general all common dried paint n. s. m ....kilo.	0 20	30
2358	Almagra ochre "melaza" and common chalk kilo.	0 05	30
2359	Royal yellow or massicot .... ,,	0 60	30
2360	Aniline, fuchsine, alizarine and their imitations....kilo.	2 40	30
2361	Indigo.... ,,	2 80	30
2362	Prussian or mineral blue and burnt ochre ,,	0 10	30
2363	Ultramarine blue, in balls or powder .... ,,	0 35	30
2364	Fine blue, called "Berlin".... ,,	2 40	30
2365	Vermilion or common cinnabar and silver or zinc white....kilo.	0 50	30
2366	Carmine or red lake and the liquid for confectionery and other purposes ....kilo.	2 40	30
2367	Dragon tree juice .... ,,	3 00	30
2368	Fine, not specially mentioned....	(a)	30
2369	Common paints on pasteboard, for schools, including packing ....kilo.	2 00	30
	Paint boxes for schools (see Boxes, No. 544)		
2370	For furniture, called enamel, including packing kilo.	1 00	30
2371	Tweezers, nippers, pincers, including packing ,,	6 00	30
2372	Pipe-kernels and pistachio nuts (g. w.) .... ,,	0 60	30
2373	Twine and rope yarn, spun yarn, threads and fibres, from 9 to 21 millimetres in circumference, tarred or not (g. w.) ....kilo.	0 70	30
	The above of less than 9 millimetres in circumference shall be appraised as thread according to their respective kind.		
	Pipes, including packing, as follows:		
2374	Of chalk or burnt earth ....kilo.	1 00	30
2375	Of earthenware or porcelain, with or without wooden pieces, as hard rubber, with or without pieces of common metal ....kilo.	6 00	30
2376	Of wood, with or without common metal pieces kilo.	12 00	30
2377	With glass, amber or composition mouthpiece kilo.	25 00	30
2378	Meerschaum or imitation thereof, plain or with figures, with or without metal, silver or gold ornaments, with case ....kilo.	100 00	30
2379	The same, without cases .... ,,	160 00	30
2380	Of other kinds	(a)	30
2381	Paper weights of all kinds	(a)	25
	Pistols (only with the consent of the Supreme Government), as follows:		
2382	Cap, with wooden stock, single barrelled ..each	8 00	50
2383	The same, double-barrelled.... ,,	10 00	50
2384	Same, with hunting bag, cartridge box or pouch each	30 00	50
2385	Of other kinds	(a)	50
2386	Those called parlour ....each	8 00	50
2387	Small, pocket .... ,,	3 00	50
2388	Revolvers of all sizes and calibres, with wooden stock....each	5 00	50
2389	The same, with stock of rubber, gutta percha, ivorine, bone, ebonite or common metal..each	12 00	50
2390	With mother-of-pearl, ivory or silver metal butt or stock ....each	20 00	50
2391	With pieces of inlaid monograms or other gold, silver or platinum ornaments	(a)	50
2392	Pistol holsters for saddles &c....pair	6 00	35
	Slates, with or without frame (gross weight):		
2393	Of stone, for schools....kilo.	0 30	free
2394	Of pasteboard.... ,,	0 40	,,
2395	Of earthenware, porcelain or marble .... ,,	1 20	,,
	For billiard tables (see Stones)		
2396	Smoothing irons of iron or steel, net weight ,,	0 30	,,
2397	The same with furnace (g. w.).... ,,	0 40	,,
	Splices or fish plates, railway (see Manufactured iron)		
2398	Exotic plants and their seeds	(a)	,
	Artificial plants (see Flowers)		
	Soles, for boots and shoes, including packing, as follows:		
2399	Of jute or hemp ....kilo.	0 80	30
2400	Of cork .... ,,	1 00	30
2401	Of gutta-percha .... ,,	6 00	30

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2402	Silver bars ....kilo.	46 00	free
	Stamped silver, prohibited		
	Iron dishes and plates (see Manufactured iron)		
2403	Plumbago for polishing or shining (g. w.) ..kilo.	0 20	25
2404	Lead in sheets, bars or plates and in grains for assays (g. w.)....kilo.	0 20	25
2405	In fine sheets for bottle stoppers (g. w.) .. ,,	1 00	25
	Feathers, including packing, as follows:		
2406	Common, for trimming hats for the natives. kilo.	20 00	30
2407	Loose, or in bunches or tufts, whether tied together or not with wire, or arranged in any other way, with or without pieces of other material....kilo.	30 00	30
2408	Tufts or plumes for helmets and military hats..	(a)	30
2409	Of swan or other birds, for quilts, mattresses and for other purposes ....kilo.	6 00	30
2410	Ostrich feathers for dusters .... ,,	4 00	30
2411	Ostrich, for trimming.... ,,	100 00	30
2412	Quills, cut or uncut, for writing .... ,,	6 00	30
	Pens, including packing:		
2413	Of common metal, and those in common tubes kilo.	3 00	30
2414	Of gold, without holders....each	2 50	30
2415	Feather dusters, large and small, of all kinds, for cleaning purposes, including packing ..kilo.	2 50	30
	Pruning hooks (see Machetes)		
	Leggings and gaiters of all kinds, including packing, as follows:		
2416	Of leather ....kilo.	7 00	40
2417	Of cloth or canvas .... ,,	8 00	40
	Knitted wool (see Fabrics)		
2418	Of cotton cloth.... ,,	3 00	40
2419	Of waterproof cloth, with or without rubber ,,	5 00	40
2420	Polygraphs, for writing or making copies	(a)	30
	Powder (gross weight):		
2421	Blasting powder, for mines ....kilo.	0 24	free
2422	Dynamite and gelatine dynamite, called "Giant" ....kilo.	1 40	,,
2423	Fine, sporting, in cans .... ,,	1 40	30
2424	The same, in barrels .... ,,	1 00	30
2425	Smokeless powder .... ,,	3 00	30
2426	Tin powders for looking-glasses, including packing ....kilo.	5 00	30
2427	For killing insects, including packages.... ,,	0 80	30
2428	For clarifying wines and liquors, and those known by the name of Filotinina and rapid clarifier, including packing....kilo.	0 80	30
2429	For coloring the same and other liquids, including packing ....kilo.	5 00	30
2430	Siccative, called Paris or Venice powders, for painters, including packing....kilo.	0 50	30
2431	For cleaning or polishing metal articles, including packing ....kilo.	0 60	30
2432	Face powder, with or without mixture, in boxes, packages, pots &c. with or without puffs, and those called "veloutine," including packing ....kilo.	5 00	40
2433	Curry (g. w.).... ,,	0 65	25
2434	Meat (g. w.) .... ,,	0 85	25
	Ponchos, made up or in pieces (gross weight):		
2435	Of cotton....kilo.	2 00	
2436	The same, with woollen or silk stripes .... ,,	3 50	40
2437	Of cotton, with admixture of woof or wool ,,	4 00	40
2438	Of linen .... ,,	3 00	40
2439	Of wool .... ,,	6 00	40
2440	Of wool, with admixture of cotton.... ,,	4 50	40
	Those of the four previous schedules with silk stripes shall be appraised with a surtax of 25 %		
2441	Of vicuña wool, with or without an inferior admixture ....kilo.	12 00	40
2442	The same, with admixture or woof of silk ,,	30 00	40
2443	Of cloth lined with baize, with or without velvet collar ....kilo.	5 00	40
2444	Waterproof coats of all kinds .... ,,	8 00	40
2445	The same, containing silk.... ,,	12 00	40
2446	Of silk, including packing .... ,,	50 00	40
2447	The same, with admixture or woof of other material, including packing ....kilo.	40 00	40
	Porcelain (gross weight):		
2448	White, of all kinds.... ,,	0 30	30
2449	Painted, enamelled, gilded or decorated, and that containing monograms ....kilo.	0 60	30
2450	With brass, white metal, nickeled or plaqué ornaments....kilo.	1 20	30
2451	Bottle stands, leather, with or without bottles doz.	12 00	40
	Blanket holders, book holders and sheet holders (see Straps)		
2452	Pocket books or purses, common, of all kinds, without attachments, less than 4 centimetres in their largest dimension ....doz.	3 60	30
2453	The same, of larger dimensions .... ,,	4 80	30
2454	The same, with attachments.... ,,	7 20	30
2455	Of fine leather and Russian leather, with or without attachment ....doz.	24 00	30
2456	Of tortoise-shell, ivory or mother-of-pearl, or imitation thereof ....doz.	48 00	30
2457	Of other kinds	(a)	30
2458	Breastpins of all kinds (see Gems, jewels and imitation jewellery, Nos. 1813, 1814)		
2459	Presses (gross weight):		
	Of iron or steel, with or without pieces of other common metal, for dyeing, corking or domestic use, and those with fly wheel for stamping kilo.	0 60	25

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2460	Of iron or steel, with screw, for copying letters, with or without bronze or copper pieces, and those without screw, of the same material, called travelling presses .....kilo.	0 50	25
2461	Copying presses, of wood, with or without pieces of other material .....kilo.	0 80	25
2462	Typographic and lithographic and those for baling hay, cotton, wool, grapes or other agricultural purposes.....kilo.	0 14	free
2463	Of wood, iron or steel, for artisans ..... ,,	0 40	,,
2464	For hand stamping, with seal engraved on metal, with or without boxes .....kilo.	4 00	25
2465	For perforating letters or figures ..... ,,	(a)	25
2466	Small hand presses of all kinds, for extracting juice of meat or fruit, including packing kilo.	0 60	25
2467	Clothes wringers, with cylinders of any material kilo.	0 60	free
	Doors and windows (gross weight):		
2468	Of common wood, set up or knocked down ,,	0 40	50
2469	Of cabinet wood, set up or knocked down.. ,,	0 90	50
2470	Of iron ..... ,,	0 50	50
2471	Hoof parers, for shoeing animals..... ,,	0 50	free
2472	Polishers, iron or steel, for artisans (g. w.) .. ,,	1 00	,,
2473	Of wood or bone (g. w.) ..... ,,	0 60	,,
2474	Bracelets of all kinds (see Jewels and jewellery, Nos. 1813, 1814)		
2475	Sprayers, atomizers and inhalers, of common metal, whether nickeled, silver plated or not, with or without parts of other material, for medicinal purposes and perfume water, including packing .....kilo.	10 00	30
2476	Of crystal, glass, with or without parts of other material for perfumed waters .....kilo.	5 00	30
2477	Colters, of iron or steel, for ploughs (g. w.).. ,,	0 20	free
2478	Billiard cue tips, including packing ..... ,,	10 00	30
2479	Bradawls, without handle, for artisans ..... ,,	5 00	free
2480	With handles, for artisans ..... ,,	1 00	,,
	Daggers, only with permission of the supreme Government, with or without shield or scabbard, including packing, as follows:		
2481	With horn, bone, hard rubber, wood or common metal handle .....kilo.	3 00	50
2482	With deer or buffalo horn handle, or of a composition called "Marfiline," of white metal or nickel bronze.....kilo.	6 00	50
2483	With ivory, tortoise-shell, mother-of-pearl, or imitation thereof handle.....kilo.	24 00	50
2484	Of silvered metal, or gilded metal handle.. ,,	30 00	50
2485	Knobs, or handles for canes, parasols &c	(a)	35
2486	Purpurine or bronze powder, of all kinds and colors, including packing, and also the liquid or prepared ones for bronzing; weight including receptacles.....kilo.	2 50	25
	Burners for lamps (see Lamp burners)		
2487	Cheese of all kinds (g. w.)..... ,,	0 30	25
	Bats or rackets for ball playing, including packing, as follows:		
2488	Of wood .....kilo.	3 00	30
2489	The same, with strings, threads or parchment kilo.	8 00	30
	Scrapers, including packing, as follows:		
2490	Of iron or steel, for artisans..... ,,	1 00	free
2491	Ink erasers, for desks, with wooden, bone or composition handle .....kilo.	6 00	30
2492	The same, with tortoise-shell, ivory, or mother-of-pearl handle .....kilo.	30 00	30
2493	Scrapers, of iron or steel, with or without handles, for ships .....kilo.	1 00	free
2494	Spokes, wooden, for carriage, cart and wheelbarrow wheels (g. w.) .....kilo.	0 40	15
	Strips, including packing, as follows:		
2495	Of any kind of leather, for lining caps or hats kilo.	8 00	35
2496	Oilcloth, for the same purpose..... ,,	3 00	35
2497	Of paper or pasteboard, for the same purpose kilo.	2 00	35
2498	Embroidered edgings or insertions of thread other than silk, on cotton fabrics .....kilo.	12 00	35
499	The same, embroidered with silk thread or containing silk on cotton fabrics .....kilo.	20 00	35
2500	The same, the embroidery of which is of woollen or vegetable thread on a woollen fabric, with or without an inferior admixture..kilo.	14 00	35
2501	The same, the embroidery of which is of silk thread on a woollen fabric, with or without an inferior admixture .....kilo.	26 00	35
2502	The same, the embroidery of which is of thread other than silk on linen fabrics .....kilo.	14 00	35
2503	The same, the embroidery of which is of silk thread or thread containing silk, on linen fabrics .....kilo.	24 00	35
2504	The same, the embroidery of which is with cotton, wool, silk, metal, or any other thread, on silk fabrics, with or without admixture kilo.	45 00	40
2505	Nets, for fishing (g. w.) ..... ,,	1 50	30
2505*b*	Sodium cyanide, impure, in packages of not less than 50 kilos. (g. w.).....	0 80	10
2506	Satchels of all kinds	(a)	35
2507	Sprinkling cans, of zinc, tin plate or sheet iron, whether tinned, enamelled, painted, coated, bronzed or not (g. w.) .....kilo.	2 00	25
	Tips for walking canes or umbrella tips &c. including packing, as follows:		
2508	Of common metal.....kilo.	3 00	25

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2509	Nickel plated or silvered .....kilo.	4 00	25
2510	Of horn or bone ..... ,,	6 00	30
2511	Rulers, of all shapes, of common metal, wood, hard rubber or composition, with or without metal pieces or borders, including packing ..kilo.	2 50	35
2512	Of other kinds	(a)	30
2513	Ploughshares (g.w.) .....kilo.	0 30	free
2514	Railing, cast iron, for balconies, windows or gardens, whether painted, varnished, bronzed, or not (g. w.) .....kilo.	0 30	40
2515	Watch cases, of all kinds	(a)	35
2516	Watches of all kinds.....	(a)	15
2517	Clocks	(a)	25
2518	Oars .....each	2 00	15
2519	Palms, of all kinds, for artisans, including packing kilo.	4 00	free
	Springs (gross weight):		
2520	Of iron or steel, for furniture seats, whether painted, tinned, copper coated or not ..kilo.	0 20	25
2521	Of bronze or copper, whether painted, tinned, copper, coated or not.....kilo.	1 00	25
2522	Of iron or steel, for doors, whether nickel plated or not, and with or without small portion of bronze or copper.....kilo.	0 40	25
2523	The same, of bronze or copper ..... ,,	1 20	25
2524	Of iron or steel, for carriages ..... ,,	0 60	25
2525	Retorts and muffles, of all kinds, for smelting and assaying (g. w.) .....kilo.	0 20	free
2526	Revolvers (see Pistols and rifles)		
	Bridles, leather, shall be appraised as headstalls.		
2527	The same, in complete sets, composed of headstall, bit, checkstrap, halter &c. with or without metal rings .....kilo.	10 00	40
2528	Of other kinds	(a)	40
	Rifles (only with the consent of the supreme Government):		
2529	Rifles or parlour guns .....each	12 00	50
2530	The same, in boxes ..... ,,	15 00	50
2531	Not repeating..... ,,	20 00	50
2532	Winchesters, or like guns, and those with hunting pouches.....each	40 00	50
2533	Revolvers with wooden butt..... ,,	30 00	50
2534	Of other kinds.....	(a)	50
2535	Sprayers (see Atomizers)		
2536	Casters of all kinds for legs of furniture, including packing .....kilo.	2 40	25
2537	Cylinders for blotting paper, furnished or not with paper, including packing .....kilo.	4 00	30
2538, 2539	Rosaries of wood, cocoanut, glass, corozo, bone and other similar, including packing, kilo.	2 00	30
2540	Of other kinds	(a)	30
2541	Wheels, wooden, for small carts and for carriages (g. w.) .....kilo.	0 70	15
2542	The same, with rubber (g. w.) ..... ,,	2 00	15
2543	Of iron or steel for wheelbarrows..... ,,	0 40	free
	Cart wheels are dutiable under No. 730		
2544	Rollers for artisans ..... ,,	3 00	,,
2545	Turkish towels (see Nos. 2169 and 2171)		
	Sheets, including packing:		
2546	Of white cotton, plain or twilled, for beds, without embroidery, including packing..kilo.	2 40	40
2547	With embroidery, edging, or laces, including packing .....kilo.	3 00	40
2548	Of linen, white or unbleached, or with admixture of another vegetable material, for beds, without embroidery, including packing..kilo.	5 00	40
2549	The same, with embroidery, edging, or lace, including packing .....kilo.	7 00	40
2550	Punches, including packing, for artisans.... ,,	2 00	free
2551	Nail-pullers, including packing ..... ,,	1 00	,,
2552	Wad extractors for firearms, including packing..kilo	1 60	25
	Coats, blouses, and any other similar garments for men:		
2553	Of cassimere, cheviot, cloth, serge, flannel, or other similar cloth, or fabrics of wool....each	25 00	40
2554	The same, with cotton admixture ..... ,,	18 00	40
2555	The same, of woollen fabric, such as alpaca, or the like .....each	8 00	40
2556	Of linen or cotton fabric..... ,,	—	40
2557	Of leather, with or without lining ..... ,,	20 00	40
2558	Of unbleached silk fabric, or with admixture kilo.	20 00	40
	Those measuring less than 33 centimetres in the back, except those of silk, shall be appraised with a rebate of 50 %.		
	Empty bags, for packing (gross weight):		
2559	Of tocuyo or osnaburg.....kilo.	0 70	35
2560	Of canvas ..... ,,	0 80	35
2561	Of all the other fabrics of hemp, pita, or esparto tissue .....kilo.	0 25	35
2562	Bags for ores and minerals of all kinds .... ,,	0 15	10
	Hand bags, for travelling, including packing:		
2563	Of leather of all kinds ..... ,,	4 00	35
2564	Of plush ..... ,,	2 50	35
2565	Of jergon, oilcloth, or wool ..... ,,	1 80	35
	For carrying money or jewels, satchel-shaped, called "pouches" or "holdalls," including packing:		
2566	Of leather or wool.....kilo.	4 00	35
2567	Of pasteboard, imitation of leather or oilcloth .....kilo.	1 00	35
2568	School bags, pasteboard, for children.. ,,	0 40	35
2569	The same, of leather or oilcloth ..... ,,	1 00	35
	Of rattan (see Baskets)		
2570	For military instruments, of chamois or other thin skins.....kilo.	4 00	35

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
	NOTE.—Ore bags are deemed to be bags of close texture suitable only for exporting ore and barilla, not exceeding 65 centimetres in length by 35 in width.		
2571	Sago or tapioca (g. w.) .....kilo.	0 20	25
2572	Salt, common, ground, in grains or lumps (g. w.) kilo.	0 20	25
2573	Refined salt, including packing ..... ,,	0 40	25
2574	Sausages, of all kinds (g. w.) ..... ,,	1 00	25
2575	Nitrate, saltpetre, common, for industrial purposes (g. w.) .....kilo.	0 10	free
	Purified (see Nitrate of potash or soda)		
	Sauces (see Pickles)		
2576	Life-preservers of rubber and waterproof fabrics, kilo.	3 00	35
2577	Of cork ..... ,,	1 50	35
2578	Sandal wood, white or cetrine, whole or in powder, including packing.....kilo.	1 40	30
2579	Red (g. w.)..... ,,	0 15	30
2580	Blood, crystallized, for refining sugar (g. w.) ,,	0 06	30
2581	Leeches 100	10 00	free
2582	Sardines, in oil, canned (g. w.).....kilo.	0 20	25
2583	Tallow, of all kinds, raw or rendered (g. w.).. ,,	0 20	30
2584	Stamps, rubber, for ink, with or without pad..doz.	20 00	30
2585	,, for dating ..... ,,	30 00	30
2586	,, of metal, for same purpose.... ,,	36 00	25
2587	,, for sealing, with wood or bone handle .....doz.	12 00	25
2588	,, with ivory or mother-of-pearl handle . .....doz.	60 00	25
2589	,, for dating, finished or unfinished doz.	48 00	25
2590	,, automatic, and those for numbering .....each	25 00	25
	Seeds (see Plants)		
2591	Grits (g. w.) .....kilo.	0 20	25
2592	Handsaws and saws of all shapes and sizes, for artisans .....kilo.	0 80	free
	Napkins (see Tablecloths)		
2593	Syphons of glass, with metal neck, for aërated beverages (g. w.) .....kilo.	0 40	30
2594	The same, with rattan or wire covering for the preparation of aërated beverages, with 12 caps (g. w.) .....kilo.	2 00	30
2595	Saddles, with or without attachments, of leather, or pigskins or imitation thereof, with or without pieces or a portion of other leather ..each	60 00	40
2596	The same, of sole or other leather, except pigskin .....each	40 00	40
2597	The same, stuffed, but uncovered..... ,,	30 00	40
2598	Called *aperos* &c ..... ,,	20 00	40
2599	The same, with silver plates..... ,,	60 00	40
	NOTE.—Only girths, stirrups and stirrup straps shall be considered as attachments.		
2600	Dress shields, of rubber, with woollen, cotton or linen fabrics, for dresses, including packing kilo.	6 00	30
2601	The same, without rubber, including packing kilo.	4 50	30
2602	Of rubber, with silk fabric, with or without admixture of any other material, including packing .....kilo.	14 00	30
2603	The same, without rubber ..... ,,	10 00	30
	Bedspreads and table covers, including packing:		
2604	Of hemp or jute, with or without metal....kilo.	2 50	30
2605	Of cotton..... ,,	3 00	30
2606	The same, with admixture of wool, with or without metal.....kilo.	4 00	30
2607	Of wool with warp or woof of cotton ..... ,,	5 00	30
2608	The same, with silk figures or stripes..... ,,	6 00	30
2609	Of wool..... ,,	6 00	30
2610	Of wool, with silk admixture..... ,,	10 00	30
2611	The same, with silk figures or stripes ..... ,,	8 00	30
2612	Of wool, velvet or felt plush ..... ,,	7 00	30
2613	Of cotton velvet or other vegetable fibre .. ,,	5 00	30
2614	Of linen ..... ,,	4 00	30
2615	Of silk of all kinds ..... ,,	50 00	40
2616	The same, with admixture of another material kilo.	40 00	40
2617	Of silk, plain, with a lining of other material than silk .....kilo.	40 00	40
2618	The same, quilted..... ,,	20 00	40
2619	Fur or feather and those called "Edredones," and other kinds not specially mentioned	(*a*)	40
	NOTE.—Silk embroidered shall pay a surcharge of 50 %.		
	Corset covers, including packing:		
2620	Of cotton fabric .....kilo.	4 00	40
2621	Of linen fabric ..... ,,	6 00	40
	Those of silk, with or without admixture, and knitted of cotton or wool, shall be appraised as undershirts according to their respective kinds		
	Those embroidered or trimmed shall pay a surcharge of 25 %, and those trimmed with silk tulle shall pay a surcharge of 50 %		
2622	Table covers of oilcloth or rubber, with or without border, including packing .....kilo.	2 00	40
	Of other kinds (see Bedspreads)		
2623	Envelopes, paper, with or without cloth, stamped or not, with or without monogram (g.w.)..kilo.	1 00	30
2624	Overcoats and wraps of all kinds for men and boys	(*a*)	40
2625	Solder for tinsmiths and workers in bronze ..kilo.	0 50	free
	Hats for ladies and girls :		
2626	Of shavings, palm, hair, straw, cloth, felt, velvet, or any other material, trimmed with lace, feathers, flowers or silk.....	(*a*)	40

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2627	The same, without trimming called frames, of hair, straw, palm, or shavings .....doz.	12 00	40
2628	The same, of flock wool, felt wool ..... ,,	6 00	40
2629	The same, of hair felt, woollen cloth or cloth kilo.	20 00	40
2630	The same, of felt, or silk velvet ..... ,,	60 00	40
2631	Of straw, palm, or shavings, common, for bathing purposes.....doz.	6 00	40
2632	Of cloth, hair felt, or silk felt, made up or not, for the clergy.....doz.	72 00	40
2633	Finished or unfinished, for the military	(*a*)	40
	Hats for men and boys:		
2634	High hats, beaver or imitation, of silk plush, and those having a spring, with or without pasteboard boxes .....doz.	84 00	40
2635	Of sized brim or sized brim and crown, of beaver, felt or woollen fabric, low crown .....doz.	48 00	40
2636	Of straw, palm, or shavings	(*a*)	40
2637	Of hair .....doz.	18 00	40
2638	Felt hats of beaver or rabbit fur, soft, for men, women and children .....doz.	36 00	40
2638*b*	Of felt, cloth, wool, soft (*horma sueltan*), up to current quality, for men, women and children doz.	24 00	40
2639	Wool felt for men and women ..... ,,	12 50	40
2639*b*	Of oilcloth, linen or cotton for men and women	10 00	40
2639*c*	For children, of the materials mentioned in tariff Nos. 2639 and 2639*b*.....	6 25	40
2640	Of other kinds	(*a*)	40
	NOTE.—Hat cases, leather, shall be appraised separately.		
	Probes and catheters, including packing:		
2641	Of rubber .....kilo.	8 00	15
2642	Of common metal, nickel plated, silver plated or not.....kilo.	10 00	15
2643	Of silver ..... ,,	60 00	15
	Soup tureens shall be appraised in their respective schedules according to the material of which they are made		
2644	Blowpipes of all kinds for artisans .....kilo.	3 00	free
2645	Rings (see Jewellery)		
2646	Cassocks for the clergy	(*a*)	40
2647	Suspensory bandages, linen or cotton, with or without rubber, including packing .....kilo.	5 00	30
2648	Of silk, with or without admixture, including packing.....kilo.	15 00	30
2649	Tobacco, leaf or cut (specific duty) ..... ,,	1 20	3 00
2650	Chewing, and snuff (specific duty)..... ,,	1 20	3 50
2651	Wads for firearms, including packing ..... ,,	2 00	30
2652	Billiard cues, common wood ..... ,,	1 40	30
2653	Fine quality, inlaid ..... ,,	3 00	30
2653*b*	Shoe heels covered with skin or tissue of all kinds..... 12 pairs	3 00	40
	Kettles of bronze, copper &c. shall be appraised according to their respective schedules		
	Morocco leather for hats (see Linings)		
2654	Tagua or corozo (g. w.) .....kilo.	0 10	30
2655	Drills of all kinds, with or without bits, for artisans kilo.	2 50	free
2656	Talc, Venetian, in lumps or powder, for soapmakers (g. w.) .....kilo.	0 05	30
2657	The same of fine quality in earthenware or glass receptacles (g. w.) .....kilo.	0 20	30
2658	Tinsel, metallic, in very thin sheets, of one or more colors, including packing .....kilo.	5 00	30
	Casters or cruet stands, with or without bottles, including packing:		
2659	Of wood, pasteboard or composition .....kilo.	1 00	30
2660	Of iron or spelter, Britannia metal, lead, bronze, copper, or yellow metal wire, with or without pieces of other common metal, nickel plated or not .....kilo.	2 00	30
2661	The same, gilded or silver plated..... ,,	4 00	30
2662	Of white metal, nickel, German silver, plaqué, or the like .....kilo.	7 00	30
2663	The same, gilded or silver plated..... ,,	14 00	30
2664	Of other kinds	(*a*)	30
	Covers, for dishes, including packing, as follows:		
2665	Of wire, with or without pieces of another material .....kilo.	1 80	30
2666	The same, of brass, with or without ornaments kilo.	2 00	30
2667	Of white metal or plaqué ..... ,,	7 00	30
2668	Of all kinds.....	(*a*)	30
2669	Plugs or bungs, with or without spigot, wooden, for barrels.....kilo.	0 40	30
	Cards, including packing, as follows:		
2670	Of pasteboard, for pictures, gilded or not ,,	1 20	30
2671	Of all kinds, for visiting or notes ..... ,,	2 00	30
2672	Congratulation, surprise, in relief, and those of celluloid, and those for christening, marriages &c. with or without ornaments of silk kilo.	4 00	30
2673	Labels, of common metal, with or without small chains, for bottles.....kilo.	7 00	30
2674	The same, nickeled, silvered or gilded .... ,,	14 00	30
2675	Card cases, of metal or other kinds n.s.m.	(*a*)	30
	Cups, washing bowls and basins shall be appraised in their respective schedules, according to the material of which they are made		
2676	Tea of all kinds except medicinal, including packing (specific duty) .....kilo.	0 50	0 50
	Knitted tissue, n.s.m., including packing, as follows:		
2677	Of cotton.....kilo.	4 00	40
2678	,, with admixture of wool..... ,,	4 50	40
2679	,, with admixture of silk ..... ,,	6 00	40

(*a*) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2680	The same, of wool, with or without a cotton admixture ....kilo.	8 00	40
2681	The same, with silk stripes or figures.... ,,	10 00	40
2682	With silk mixture .... ,,	16 00	40
2683	Of goat hair .... ,,	14 00	40
2684	The same, with admixture of silk .... ,,	20 00	40
2685	Of linen, with or without admixture of another material than silk....kilo.	12 00	40
2686	The same, with an admixture of silk .... ,,	15 00	40
2687	Of silk, with admixture of another inferior material ....kilo.	45 00	40
2688	Of silk .... ,,	60 00	40
2689	Wire gauze, of iron wire, whether painted, tinned, galvanized, or not (g. w.) ....kilo.	0 70	25
2690	Of bronze or copper wire (g. w.).... ,,	3 00	25
	Tarred cloth (see Oil cloth)		
2691	Telephones.... ....each	30 00	10
	Sugar tongs, nut crackers &c. shall be appraised the same as sugar bowls No. 289, according to class		
2692	Pincers: of iron or steel for artisans ....kilo.	1 00	free
2693	Of iron, wood or steel for hair or beard crimping or curling ....kilo.	5 00	25
	Forks, including packing, as follows:		
2694	Of iron or steel, tinned .... ,,	2 00	25
2695	Of spelter or lead, with or without steel or iron core ....kilo.	3 00	25
2696	Of white metal, nickel, German silver, or the like ....kilo.	7 00	25
2697	Of plaqué, gilded or not.... ,,	14 00	25
2698	With mother-of-pearl or ivory handle .... ,,	20 00	25
2699	With coating of silver or of other kinds	(a)	25
2700	Thermometers, clinical ....doz.	30 00	free
2701	For bath, on wood or common metal .... ,,	3 00	25
2702	Of other kinds	(a)	25
2703	Screw-plates, iron, steel or wood, for artisans (g. w.)....kilo.	1 00	free
	Teapots shall be appraised as sugar bowls No. 289, according to their class		
2704	Scissors and nail files, including packing....kilo.	7 00	25
2705	Snuffers for lamps, including packing .... ,,	2 00	25
2706	For clipping, shearing or pruning.... ,,	2 00	free
2707	Scissors for seamstresses, tinsmiths, barbers, tailors &c ....kilo.	3 00	,,
	Inks (gross weight):		
2708	For printing purposes and lithographing, seals, and for typewriters, in ribbons or rollers, kilo.	0 60	,,
2709	Of all colors, for writing, liquid or in sheets ....kilo.	0 20	30
2710	Indelible ink .... ,,	1 50	30
2711	Indian ink, in paste, including packing .. ,,	5 00	30
2712	The same, in liquid form, including packing kilo.	3 00	30
	Inkstands, of glass, faïence, or porcelain, shall be appraised as glassware, earthenware, or porcelain, according to kind		
	Inkstands of lead, spelter, tin, bronze, or brass, shall be appraised in the same manner in their respective schedules		
2713	Fancy inkstands	(a)	30
2714	Printing type (g. w.) ....kilo.	2 00	free
2715	Corkscrews, with screw or spring, and those of large size, especially for locking or grasping the stopper firmly ....kilo.	3 00	25
2716	The same, n.s.m .... ,,	2 00	25
	Knobs or handles, including packing, as follows:		
2717	For furniture or wooden drawers, with or without screw ....kilo.	0 80	30
2718	Faïence, porcelain, crystal, composition or glass, with or without screw....kilo.	1 40	30
2719	Of wood or paper pulp, with iron or bronze, with pendants ....kilo.	2 60	30
2720	Of iron or with pieces of another material, whether nickel plated or not....kilo.	2 00	30
2721	Of bronze or copper.... ,,	2 60	30
2722	The same, nickel or silver plated .... ,,	4 00	30
2723	Of white metal, nickel, German silver, or the like, with or without pieces of another material, whether silvered, gilded, or not, kilo.	6 00	30
2724	For door locks of iron or composition, coated or not ....kilo.	0 70	30
2725	Of bronze, or bronze and iron.... ,,	1 75	30
2726	The same, nickel plated .... ,,	3 00	30
2727	White metal, nickel, German silver, or the like kilo.	4 00	30
2728	The same, gilded or silver plated.... ,,	6 00	30
2729	Of bronze or half-crystal, in shape of trunk handles, with a crystal plate....kilo.	5 00	30
	Suspenders and braces shall be appraised like garters, No. 1927, according to their respective kinds		
2730	Chalk, prepared in small cakes for tailors, billiard cues and schools, including packing, kilo.	0 60	30
2731	Bacon (g. w.) .... ,,	0 40	25
2732	Awnings or shades, of canvas, cotton, hemp, jute, or the like fabric, whether pitched, tarred, or not ....kilo.	0 50	35
2733	Screws and bolts of iron or steel of all kinds, with or without nuts (g. w.)....kilo.	0 25	25
2734	The same, bronzed or nickeled.... ,,	1 20	25
2735	Of bronze or copper.... ,,	2 00	25
2736	Of wood, iron or steel, for vises, for artisans, large, with or without stand, and small ones for blacksmiths and silversmiths ....kilo.	0 50	free
2737	Of iron or steel for pressing meat and for other purposes ....kilo.	0 60	,,

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
	Lathes (see Machines)		
2738	Saw-sets, of iron or steel, with or without handle, for handsaws or saws, without nippers ..kilo.	0 65	Free
2739	The same, with nippers .... ,,	3 00	,,
2740	Suits, of two or three pieces, for children, with knee-pants, of cassimere, cloth or wool, with or without a mixture....each	8 00	40
2740b	The same, with trousers....	12 00	40
2741	The same, of knitted wool, with or without admixture ....each	6 00	40
2742	The same, of knitted cotton .... ,,	4 00	40
2743	The same, of linen brin, with or without admixture, and those of cotton fabric ....each	3 00	40
2744	Traps of all kinds, for rats or mice (g. w.) .. ,,	0 60	25
2745	Of all kinds for flies (g. w.).... ,,	1 60	25
2746	Turpentine, common or dark (g. w.) .... ,,	0 40	30
2747	Wheat, hulled or not (g. w.).... ,,	0 07	free
2748	Tripoli (g. w.) .... ,,	0 25	10
2749	Truffles (g. w.) .... ,,	2 50	25
2750	Scabbards, leather, loose, for swords ....doz.	36 00	40
2751	Of all kinds, for knives and daggers, with or without straps ....doz.	4 00	40
2752	Of metal, for swords .... ,,	48 00	40
2753	Of other kinds	(a)	40
2754	Vanilla; weight, including receptacles ....kilo.	20 00	30
2755	Valves, of all kinds, for machinery .... ,,	1 20	free
2756	Shafts or poles, of wood, for machinery .... ,,	0 30	30
2757	For carts and wagons.... ,,	0 20	free
2758	Rods, of iron or steel, for umbrellas and parasols kilo.	0 30	25
2759	Vaseline, white or yellow; weight, including receptacles....kilo.	1 20	30
	Glasses, tumblers &c. of all kinds shall be appraised in their respective schedules according to the material of which they are made.		
	Candles (gross weight), as follows:		
2760	Stearine, spermaceti, paraffin or composition, either white or colored ....kilo.	0 70	30
2761	The same, with adornments .... ,,	1 80	30
2762	The same, gilded .... ,,	3 00	30
2763	The same, of wax or admixture of another material ....kilo.	1 80	30
2764	The same, gilded, and those with adornments.. kilo.	3 60	30
2765	Velocipedes, three wheels....	(a)	35
	Veils (see Shawls)		
2766	Poison for rats ....kilo.	2 00	30
2767	Dresses for women and children and fancy dresses of all kinds....	(a)	40
2768	and 2769 now included in No. 2770		
	Glass, plain, not colored (gross weight):		
2770	Of any size, not exceeding 4 mm. in thickness, without bevel; exceeding 4 mm. in thickness and not exceeding 80 cm. in length, without bevel ....kilo.	0 25	30
2771	The same, with bevel .... ,,	0 50	30
2772	Plain, of any shape and size, colored, including dulled, figured or painted, grooved, muslin or engraved ....kilo.	0 30	30
2773	Glass, concave or convex .... ,,	0 80	30
2774	For watches or spectacles, including packing.. kilo.	8 00	30
2775	Prepared for photographs and films (g. w.) ,,	0 70	30
2776	Beams, pillars, joists, and other similar pieces, iron or steel unions or couplings specially manufactured for construction purposes, kilo.	0 10	10
2777	Vinegar, concentrated; weight, including receptacles ....kilo.	0 80	25
2777b	Common, in glass receptacles (g. w.) (specific duty)....doz.	3 50	3 00
2777c	In other receptacles (g. w.) ....kilo.	0 10	25
	Visors, including packing, as follows:		
2778	Of pasteboard, varnished, or oilcloth with pasteboard core....kilo.	3 00	40
2779	Of leather .... ,,	5 00	40
2780	Of bone, rubber, hard rubber or composition ,,	4 00	40
2781	Of tortoise-shell, ivory, or mother-of-pearl ,,	80 00	40
2782	Paraguayan tea (g. w.).... ,,	0 40	25
2783	Gypsum, common, impure, in lumps or powder (g. w.)....kilo.	0 04	30
2784	The same, pure, for dentists, including packing kilo.	0 30	30
2785	Anvils, of iron or steel, for artisans (g. w.).. ,,	0 20	free
2786	Jute, raw (g. w.) .... ,,	0 10	30
2787	Zinc, in bars or ingots.... ,,	0 20	free
2788	In sheets or plates .... ,,	0 20	25
2789	Sumac, for tanning or dyeing (g. w.) .... ,,	0 14	30
	BEVERAGES.		
2790	*Aguardientes* or spirits, such as dry anisette, cognac, geneva, kirsch, rum, gin, whisky and all other unsweetened alcoholic drinks or liquors, in common bottles (specific duty)....doz.	12 00	9 60
2790b	The same, in other receptacles (specific duty) .. litre	0 80	0 80
	Cane brandy and grape brandy, not exceeding 20°, in any kind of receptacle, subject to Government monopoly.		
2790c	Absinthe (specific duty)....doz.	20 00	50 00
2791	Waters, mineral, natural or artificial, such as Apollinaris, Yura, Seltzer, Vichy and aerated waters, lemonade, ginger ale, or other like, in bottles or flasks (g. w.) ....kilo.	0 10	30
2792	Alcohol of all kinds of more than 20°, subject to Government monopoly		

(a) According to appraisement.

Nos.	Goods.	Valuation. Bolivianos.	Amount payable %.
2793	Bitters in stoneware, faience or glass receptacles (g. w.) (specific duty) ... kilo.	1 00	0 75
2794	Beer, cider and *chicha*, in common bottles specific duty) ... doz.	7 00	4 00
2795	Cider or *chica*, in other receptacles (specific duty) ... litre	0 56	0 25
2796	Sweet liqueurs, cassis and cordials, such as Chartreuse, Curacao, Cacao, Benedictine &c. in common bottles (specific duty) ... doz.	24 00	10 00
2797	In other receptacles of crystal or ornamented..	(a)	50
	Wines, as follows:		
2798	Champagne and other sparkling wines, in common bottles (specific duty) ... doz.	50 00	15 00
2798B	Asti and other red wines of the same description, in common bottles (specific duty) ... doz.	40 00	10 00
2799	Generous wines, or imitations thereof, such as Burgundy, claret, red or white, Cyprus, sherry, Madeira, port, Frontignan, Pajarete, Malaga, Malmsey, Muscatel, Pedro Jimenez, Peralta &c. in common bottles (specific duty) ... doz.	24 00	7 20
2800	The same, in other receptacles (specific duty) ... litre	2 00	0 60
2801	White, such as: Barsac, Marsala, Rhine, Grave, Sauterne, Vermouth, and other not specified, and imitations thereof, in common bottles (specific duty) ... doz.	24 00	7 20
2802	The same, in other receptacles (specific duty) ... litre	2 00	0 60
2803	Clarets of all kinds, such as Bordeaux &c. in common bottles (specific duty) ... doz.	18 00	6 00
2804	The same, in other receptacles (specific duty) ... litre	1 50	0 50

NOTE.—When *aguardientes* or spirits, beer, liqueurs, wines &c. are imported in half, quarter, or eighth bottles, the bottles shall be appraised proportionately according to their kind. By a common bottle is meant the bottle which by its shape and capacity has been adopted by commercial usage as current or standard for receptacles of the different kinds of liquors as indicated by the following scale: Absinthe, Vermouth, sweetened liquors from 75 up to 100 centilitres: *Aguardiente* or spirits, wines, beer, from 60 up to 75 centilitres.

DRUGS AND CHEMICAL PRODUCTS.

NOTE. At the end of each article marked thus † should be read "weight including receptacles."

Articles marked thus * pay 30 % on their valuation.

Nos.	Goods.	Valuation. Bolivianos.
	Oils (g. w.):	
2805	Almond ... kilo.	0 80
2806	Poppy ... ,,	0 80
2807	Cod liver ... ,,	0 50
2808	,, with iron or other substances ... ,,	2 00
2809	Cade or juniper ... ,,	0 80
2810	Hemp ... ,,	0 80
2811	Castor ... ,,	0 50
2812	Clove or sesame ... ,,	0 80
2813	Croton tiglium ... ,,	3 20
2814	Fern, etherized ... ,,	6 40
2815	Laurel ... ,,	0 80
2816	Vaseline ... ,,	1 00
2817	Medicinal, not specified ... ,,	2 60
2818	Nutmeg butter ... ,,	5 30
2819	†Acetanilid ... ,,	1 30
2820	†Acetone ... ,,	1 20
2821	Acetophenone ... ,,	32 00
2822	†Aloes ... ,,	1 30
2823	Acids (see No. 2838).	
2824	†Arsenious or white arsenic ... ,,	0 50
2825	†Boric, crystallized or in powder ... ,,	0 40
2826	†Carbolic or phenic, crystallized ... ,,	1 30
2827	,, ,, crude, liquid (g. w.) ... ,,	0 10
2828	Carbonic, in capsules, including packing ... ,,	2 00
2828B	Liquid carbonic acid for industrial uses, in cylinders (net weight) ... kilo.	2 25
2829	†Citric ... ,,	1 60
2830	*Hydrochloric or muriatic, crude or pure (g. w.) .. ,,	0 12
2831	†Hydrofluoric or fluoric ... ,,	2 40
2832	†Phosphoric, liquid ... ,,	0 80
2833	Cancelled.	
2834	Nitric, crude or pure (g. w.) ... ,,	0 30
2835	†Not specified ... ,,	4 00
2836	Oleic, impure; including packing ... ,,	0 30
2837	†Oxalic, impure ... ,,	0 30
2838	* Common acetic, crystallizable acetic acid and radical vinegar; pyroligneous, or wood vinegar, crude (g. w.). kilo.	0 15
2839	†Tannic, or pure tannin ... ,,	1 20
2840	†Tartaric ... ,,	1 60
2841	†Salicylic ... ,,	2 40
2842	*Sulphuric, pure, however packed (g. w.) ... ,,	0 30
2843	* ,, for industrial purposes in whatever receptacle (g. w.) ... kilo.	0 06
2844	Sulphurous (g. w.) ... ,,	0 20
2845	Aconitin and its salts ... ,,	60 00
2846	Actol ... ,,	60 00
2847	†Agar-agar (Ceylon moss) ... ,,	1 60
2848	†Punk or tinder ... ,,	1 60
2849	Agaricina ... ,,	60 00
2850	†Waters; tar or elatina ... ,,	0 65
2851	†Carmelite flower ... ,,	1 30
2852	†Medicinal, in any kind of receptacle; orange flower, rose, limes and other medicinal flowers and leaves, kilo.	0 65
2853	Airol ... ,,	25 00
2854	†Albumen ... ,,	3 20
2855	Albuminates, dry or liquid, and extracts of blood, including packing ... kilo.	5 00
2856	Dry, not specified, such as hemalbumin, &c. including packing ... kilo.	5 00
2857	Alkaloids, not specified, and their salts ... ,,	60 00
2858	†Camphor, bromide ... ,,	3 60
2859	Paste ... ,,	1 60
2859B	*Absolute alcohol, including receptacle ... ,,	1 80
2860	Alcoholates of raspberry, chartreuse, and like kinds, including packing ... kilo.	3 20
2861	And medicinal alcoholatures not specified (g. w.) ... ,,	1 30
2862	Other kinds not specified (g. w.) ... ,,	2 40
2863	†Aldehyde, benzoic ... ,,	2 50
2864	*Cotton, for wounds, not medicated, including packing ,,	0 40
2865	*Same medicated, including packing ... ,,	1 00
2866	*Food for infants, Liebig, Nestlé, and like kinds (g. w.) ,,	0 20
2867	Alizarine, including packing ... ,,	3 20
2868	Musk, including packing ... ,,	60 00
2869	†Aloes ... ,,	1 30
2870	†Aloin ... ,,	4 80
2871	Tar, liquid, Guyot's and other manufacturers', in flasks; vegetable, common; including packing ... kilo.	0 65
2872	Vegetable, purified for medicine, packed in tin or glass, including packing ... kilo.	0 75
2873	Alterative, Dr. Jayne's, including packing ... ,,	1 30
2874	†Alum of chromium ... ,,	1 00
2875	Or sulphate of alumina and potash, whole (g. w.).. ,,	0 10
2876	Same, in powder (g. w.) ... ,,	0 15
2877	All kinds, not specified (g. w.) ... ,,	0 55
2878	†Alumina, sulphate, pure ... ,,	0 30
2879	†Aluminium, acetate ... ,,	1 60
2880	†Aceto tartrate ... ,,	2 20
2881	†Metallic ... ,,	1 60
2882	†Oxide ... ,,	2 40
2883	†Salts, not otherwise specified ... ,,	4 80
2884	Alumnol ... ,,	16 00
	Poppy, assessed as medicinal seeds.	
2885	†Amber, yellow ... ,,	1 30
2886	Gray ... gramme	2 40
2887	†Amidol ... kilo.	16 00
2888	†Hydrate of amylene ... ,,	16 00
2889	†Amyl, acetate ... ,,	2 40
2890	†Nitrite ... ,,	6 40
2891	†Ammonia: Benzoate ... ,,	3 20
2892	†Bromide ... ,,	2 40
2893	Carbonate (g. w.) ... ,,	0 25
2894	Hydrochlorate (g. w.) ... ,,	0 30
2895	†Fluoride ... ,,	2 50
2896	†Phosphate ... ,,	3 20
2897	,, impure, for industrial uses (g. w.) ... ,,	0 40
2898	Hydrochloric (g. w.) ... ,,	0 30
2899	†Liquid, volatile alkali ... ,,	0 15
2900	†Nitrate, impure ... ,,	0 65
2901	† ,, purified ... ,,	2 00
2902	Oxalate ... ,,	2 40
2903	Sal ammoniac (g. w.) ... ,,	0 30
2904	†Sulphocyanate ... ,,	2 50
2905	Salts, not specified ... ,,	10 00
2906	Analgesine ... ,,	10 00
2907	†Antifebrine ... ,,	1 30
	†Antimony, as follows:	
2908	Concrete chloride ... ,,	2 50
2909	Metallic, regulus of antimony ... ,,	0 65
2910	White oxide ... ,,	2 40
2911	Red oxide sulphide, kermes mineral ... ,,	3 20
2912	Black sulphide ... ,,	0 30
2913	Salts not specified ... ,,	4 80
2914	Antipyrine ... ,,	10 00
2915	Apparatus for making medicinal wafers ... each	15 00
2916	Soxhlet, for nourishing children ... ,,	4 80
2917	Apiol ... kilo.	16 00
2918	Apioline ... ,,	60 00
2919	Apomorphine ... ,,	60 00
2920	Argentamine ... ,,	20 00
2921	Argonine ... ,,	32 00
2922	Aristol ... ,,	20 00
2923	†Arsenic, yellow, or orpiment ... ,,	0 50
2924	†Metallic ... ,,	0 55
2925	†Red ... ,,	0 80
2926	Asaprol ... ,,	24 00
2927	Aspirine ... ,,	16 00
2928	Rock candy, including packing ... ,,	0 50
2929	Sugar of milk (g. w.) ... ,,	0 55
2930	†Sulphur auratum, or yellow antimonic sulphide .. ,,	2 40
2931	Sublimated (g. w.) ... ,,	0 08
2932	†Precipitated, or milk of sulphur ... ,,	0 50
2933	†Iodide ... ,,	20 00
2934	†Balsams: Canada ... ,,	3 80
2935	†Copaiba and Tolu ... ,,	1 00
2936	†Mecca ... ,,	11 20
2937	†Peru ... ,,	0 60
2937B	†*Balsam, tranquil ... ,,	1 [illegible]
2938	†Other kinds ... ,,	4 80
2939	†Baryta, acetate ... ,,	3 [illegible]
2940	†Carbonate, natural ... ,,	0 [illegible]
2941	† ,, purified ... ,,	1 3
2942	†Caustic, common ... ,,	0 50
2943	†Chlorate ... ,,	[illegible]
2944	†Chloride ... ,,	0 10
2945	Hydrate (g. w.) ... ,,	0 30
2946	Nitrate, impure, for industrial uses (g. w.) ... ,,	1 60
2947	†Purified ... ,,	2 50
2948	†Oxide of barium, or pure baryta ... ,,	1 30
2949	†Sulphate, purified ... ,,	0 10
2950	Sulphate or heavy spar (g. w.) ... ,,	

(a) According to appraisement.

DRUGS AND CHEMICAL PRODUCTS—continued.

Nos.	Goods.		Valuation. Bolivianos.
2951	Iodide	kilo.	32 00
2952	Benzine, common, including packing	,,	0 12
2953	Rectified, including packing	,,	0 80
2954	†Benzonaphthol	,,	4 80
2955	Benzosol	,,	60 00
2956	†Betol	,,	10 00
2957	†Bismuth, metallic, and salts not specified	,,	9 60
2958	†Armenian bole	,,	0 45
2959	†Mars, Molsheim, or Nancy balls (tartrate of potash and iron)	kilo.	1 30
2960	Armenian bole, Dr. Albert's, including packing	,,	20 00
	Medicine chests, homœopathic, containing flasks or small tubes from 30 to 70 mm. high, and from 8 to 22 mm. diameter, measured on the outside; boxes, cases, or cabinets, containing up to:		
2961	24 remedies	each	2 40
2962	40 ,,	,,	4 80
2963	72 ,,	,,	8 00
2964	100 ,,	,,	12 00
2965	180 ,,	,,	20 00
2966	With allopathic remedies for domestic use		(a)
2967	Bromaline	kilo.	20 00
2968	†Bromine	,,	4 80
2969	†Bromoform	,,	4 80
2970	Bromopyrine	,,	60 00
2971	*Bougies, Reynold's, and like kinds, including packing	,,	6 00
2972	Butyl-chloral	,,	12 00
2973	†Cadmium, metallic, and its salts	,,	11 00
2974	†Caffeine and its salts	,,	16 00
2975	Chloride or hypoclorite of lime (g. w.)	,,	0 08
2976	†Lime, sodic	,,	1 00
2977	Calcium, bisulphite, solid or liquid (g. w.)	,,	0 30
2978	Carbonate or prepared or precipitated chalk (g.w.)	,,	0 20
2979	†Hydrochlophosphatic	,,	4 80
2980	Chloride, common, for industrial uses	,,	0 08
2981	†Chloride, pure crystallized or calcined	,,	0 40
2982	†Phosphate	,,	1 00
2983	†Glycerophosphate	,,	6 40
2984	†Hypophosphite	,,	4 00
2985	†Lactate	,,	3 20
2986	†Lactophosphate, crystallized	,,	5 20
2987	†Oxide, or pure quicklime	,,	0 65
2988	†Permanganate	,,	25 00
2989	†Sulphide	,,	1 60
2990	†Salts not specified	,,	3 20
2991	†Iodide	,,	20 00
	Calomel (see Mercury Chloride No. 3316).		
2992	Cantharides, whole or powdered, including packing	,,	3 20
2993	†Cassia fistula	,,	0 30
2994	Cancelled.		
	Capsules for aërated beverages and medicinal purposes, in boxes or small flasks, including packing, as follows:		
2995	Of sulphate of quinine	kilo.	15 00
2996	The same of other alkaloids	,,	15 00
2997	The foregoing in cans or bottles, to be sold by weight	,,	25 00
2998	Medicinal, n.s.m., in boxes or bottles	,,	4 80
2999	The same, in bottles or cans, to be sold by weight, and those of gelatine, empty, for holding medicine	kilo.	6 40
3000	For preparing aërated beverages	,,	3 00
3001	†Carbon sulphide	,,	24 00
3002	*Carbide of calcium (g. w.)	,,	0 25
3003	†Cardamom, in powder	,,	4 80
3004	†The same, in lumps	,,	3 20
3005	Carminative, including packing	,,	4 80
3006	Castoreum, dry or in powder	,,	60 00
3007	Poultices, including packing	,,	4 00
3008	Catechu, aromatic, or other similar capsules for chewing, including packing	kilo.	4 80
3009	Catgut for sewing wounds, including packing	,,	4 80
3010	Hellebore, white, in powder (g. w.)	,,	0 72
	Ash of soda; see Soda, carbonate, calcined (No. 3501).		
3011	†Cerium oxalate	,,	2 00
3012	†Zinc, acetate	,,	2 40
3013	†Bromide	,,	4 80
3014	†Pure carbonate of	,,	1 30
3015	Impure (g. w.)	,,	0 15
3016	†Cyanide	,,	9 60
3017	†Chloride, melted or crystallized	,,	1 00
3018	†Granulated	,,	0 80
3019	†Phosphate	,,	4 80
3020	†Phosphide	,,	9 60
3021	Oxide, impure (g. w.)	,,	0 15
3022	†The same, refined	,,	1 00
3023	†Permanganate	,,	20 00
3024	†Pure, distilled	,,	2 40
3025	†Salicylate	,,	12 00
3026	Sulphate (g. w.)	,,	0 20
3027	†Sulphophenate	,,	1 60
3028	†Salts, n. s. m.	,,	6 40
3029	†Tannate	,,	3 20
3030	†Valerianate	,,	6 40
3031	†Chloral, hydrated	,,	4 80
3032	Chlorose or glicochloral	,,	60 00
3033	Chlorodine in small flasks, including packing	,,	11 20
3034	†Chlorophyl, in a dry or liquid state	,,	3 20
3035	†Chloroform	,,	3 20
3036	Chloride of sodium, in bottles, disinfecting or Labarraque liquor (g. w.)	kilo.	0 45
3037	†Cobalt, crystallized acetate of	,,	22 00
3038	†Crystallized chloride	,,	4 80
3039	†Nitrate	,,	9 60
3040	†Black or grey oxide	,,	2 80
3041	†Sulphate	,,	12 80
3042	†Copper, acetate or verdigris	,,	0 50
3043	†The same, crystallized, pure	,,	2 40
3044	†Arsenite	,,	3 20
3045	†Carbonate	kilo.	1 60
3046	†Chloride, pure	,,	4 00
3047	†Oxichloride	,,	1 60
3048	†Black oxide	,,	1 60
3049	†Pure oxide	,,	4 80
3050	†Ammoniacal sulphate	,,	2 40
3051	†Pure sulphate	,,	1 60
3052	Unrefined sulphate or blue vitriol (g. w.)	,,	0 25
3053	†Sulphide	,,	1 30
3054	†Salts, n. s. m.	,,	2 00
3055	Cocaine and its salts	,,	60 00
3056	Codeine and its salts	,,	60 00
3057	†Collodion for medicinal and photographic purposes	,,	3 20
3058	Colocynth, whole	,,	2 40
3059	,, in powder	,,	5 20
	Medicinal preserves (see Electuaries, No. 3086).		
3060	Jayne's counter-irritant, or the like (g. w.)	,,	1 00
3061	Quassia mugs	,,	4 80
	Corolline (see Corsican moss, No. 3335)		
3062	†Ergot of rye	,,	1 30
3063	Medicinal barks. n. s. m., in powder (g. w.)	,,	0 70
3064	The same, n. s. m., whole (g. w.)	,,	0 50
	Cream, soluble (see Pure arseniate of potash, &c. No.3411).		
	Cream of tartar (see Bytartrate of potash, No. 3417).		
3065	†Creoline	kilo.	0 65
3066	†Creosote, carbonate of, or creosotal	,,	20 00
3067	†Vegetable or mineral	,,	1 60
3068	†Chalk, mineral or mercurial, with lime	,,	2 40
3069	Soda, crystals (see No. 3501).		
3070	†Chroton-chloral, or butyl-chloral	,,	12 00
3071	Quassine	,,	60 00
3072	Harts' horn, calcinated, including packing	,,	1 00
3073	,, in filings, including packing	,,	0 20
3074	†Coumarin	,,	32 00
3075	Curcuma root in powder (g. w.)	,,	0 30
3076	,, whole (g. w.)	,,	0 15
3077	Depilatories, including packing	,,	4 80
3078	Dermatol	,,	20 00
3079	Digataline	,,	60 00
3080	Dimetiloxiquinocine	,,	10 00
3081	Diuretine	,,	60 00
3082	Duboisine and compounds thereof	,,	60 00
3083	Eikonogene	,,	16 00
3084	Elaterium	,,	32 00
3085	†Elatine, or tar water	,,	0 65
3086	Electuaries, or medicinal preserves and jellies, including packing	kilo.	1 30
3087	Medicinal elixirs (g. w.)	,,	1 30
	Emetics (see Potash and antimony).		
3088	Emetine	,,	60 00
3089	*Plasters, medicinal, cloth, paper, or leather, with or without lining, including packing	kilo.	4 00
	Cod-liver oil emulsion shall be appraised as compound cod-liver oil		
3090	†Ergotine, Bonjean's	kilo.	11 20
3091	The same, dialyzed	,,	32 00
3092	Ergotinine	,,	60 00
3093	†Scammony, in powder	,,	12 00
3094	†The same, whole	,,	9 60
3095	*†Essences and extracts of wine, of grapes, and all essences destined for the manufacture of liqueurs (except aniseed essence, provided it does not exceed 1 kilo.)	kilo	80 00
	NOTE.—The importation of absinthe and cognac extracts is prohibited.		
3096	Essence of almond	kilo.	32 00
3097	,, of angelica	,,	32 00
3098	† ,, of aniseed	,,	6 40
3099	,, of orange flower	,,	104 00
3100	† ,, of sweet-cane	,,	12 80
3101	,, of cardamon	,,	104 00
3102	† ,, of citron	,,	12 80
3103	† ,, of coriander	,,	12 80
3104	† ,, of fruits, not specially mentioned and fruit ether for ice cream, for cooking, and for aërated water	kilo.	3 20
3105	† ,, of wintergreen	,,	12 80
3106	† ,, of geranium	,,	12 80
3107	,, of heliotrope	,,	32 00
3108	,, of hyssop	,,	32 00
3109	,, of jasmin	,,	32 00
3110	,, of cherry laurel	,,	32 00
3111	† ,, of lavender	,,	12 80
3112	,, of camomile	,,	32 00
3113	,, of matico	,,	104 00
3114	,, of marjoram	,,	32 00
3115	† ,, of mint	,,	12 80
3116	† ,, of mirbane or nitrobenzine	,,	0 65
3117	† ,, of mustard	,,	12 80
	,, perfumed for toilet (see Perfumery)		
3118	† ,, of wild marjoram	,,	12 80
3119	,, of patchouli	,,	32 00
3120	† ,, of palm rose	,,	12 80
3121	,, of parsley	,,	32 00
3122	,, of mignonette	,,	32 00
3123	,, of rose	,,	240 00
3124	† ,, of rue	,,	12 80
3125	† ,, of sage	,,	12 80
3126	† ,, of sandal	,,	12 80
3127	† ,, of thyme	,,	12 80
3128	† ,, of valerian	,,	12 80
3129	,, of violet	,,	32 00
3130	(See No. 3095.)		
3131	Essence and extract "marvellous" in small bottles, including packing	kilo.	1 60
3132	†The same, medicinal (n. s. m.)	,,	6 40
3133	Eserine	,,	60 00
3134	Fluorine (g. w.)	,,	0 10
	The same, heavy (see Hydrate of barite, &c.)		
	Sweet spirits of nitre (see Nitric ether)		

(a) According to appraisement.

Nos.	Goods.		Valuation Bolivianos.
3135	†Chloride of tin	kilo.	1 00
3136	†Sulphide of tin	,,	9 60
3137	†Storax, liquid (calamite)	,,	0 80
3138	Strychnine and its compounds	,,	60 00
	Strontium; weight, including receptacles, as follows:		
3139	Bromide	,,	3 20
3140	Carbonate	,,	0 65
3141	Chlorate	,,	6 40
3142	Lactate	,,	4 80
3143	Nitrate	,,	0 36
3144	Oxalate	,,	3 20
3145	Sulphate	,,	0 65
3146	Iodide	,,	12 80
	Ether; weight, including receptacles, as follows:		
3147	Acetic	,,	0 80
3148	Butyric	,,	1 60
3149	Chloric or hydrochloric	,,	12 80
3150	Ænantic	,,	32 00
3151	Nitric or sweet spirits of nitre	,,	0 80
3152	Sulphuric	,,	1 00
	Ethyl; weight, including receptacles, as follows:		
3153	Bromide	,,	3 20
3154	Chloride	,,	20 00
3155	Iodide	,,	16 00
3156	Eucalyn	,,	60 00
3157	†Eucalyptol	,,	3 20
3158	Euphorina	,,	25 00
3159	Euquinine	,,	60 00
3160	Europhen	,,	60 00
3161	Evonymine	,,	32 00
3162	Exalgine	,,	60 00
3163	Expectorant, Jayne's, or other similar (g. w.)	,,	1 30
3164	†Extract of ipecac, heavy	,,	48 00
3165	Extracts of blood, dry, including packing	,,	4 80
3166	†Of opium and kava-kava, heavy	,,	24 00
3167	Liquorice solid, with packing	,,	1 60
3168	Liquid, or sarsaparilla, "Bristol," or other marks, in flasks or bottles (g. w.)	kilo.	0 80
3169	†Not specified, solid	,,	9 60
3170	The same, liquid (g. w.)	,,	1 30
3171	†Acetated phenol (see No. 3386)		
3172	†Phenacetine	,,	4 80
3173	†Phenazon	,,	9 60
3174	Phenocol and its compound	,,	60 00
3175	*Phenol, Bobeuf's, and of other makers, in flasks, including packing	kilo.	1 30
3176	Phenophalthalein	,,	16 00
3177	Ferriperine and ferroperine	,,	60 00
3178	†Festinol	,,	1 30
3179	†Felt, for plasters, or Spongiopiline	,,	7 20
3180	†Formaline	,,	0 80
3181	†Formine	,,	16 00
3182	Phosphate, iron, liquid, called "Leras," in bottles, including packing	kilo.	2 40
3183	Phosphorus, red, amphorus, and white, in sticks, including packing	kilo.	3 20
3184	Fruit, Julian's, including packing	,,	3 20
3185	Gauze, for wounds, antiseptic or not, with or without medicinal preparation, including packing	kilo.	2 00
3186	Creosoted glycerine, in bottles, including packing	,,	1 60
3186*b*	*†Pure glycerine	,,	1 20
3187	Glicine	,,	48 00
3188	Globules, homœopathic, with or without medicine, including packing	kilo.	3 20
	Gums and medicinal resins, including packing, as follows:		
3189	Arabic, powder	kilo.	2 00
3190	,, lumps	,,	1 29
3191	Catechu, powder	,,	0 80
3192	,, in lumps	,,	0 40
3193	Jalap	,,	9 60
3194	Not specified, in powder	,,	2 40
3195	,, in lumps	,,	1 60
3196	†Drops of cacodilate of soda or solution	,,	32 00
3197	,, Japanese, and odontalgic drops, in small flasks, also drops not specially mentioned, including packing	kilo.	9 60
3198	†Guarana or paulinia	,,	3 20
3199	†Guayacol, crystallized	,,	24 00
3200	† ,, liquid	,,	9 60
3201	,, not specially mentioned	,,	60 00
3202	†Beans, Calabar or Tonka, whole or in powder	,,	4 00
3203	† ,, of St. Ignatius, whole or in powder	,,	1 40
3204	Heliotropine, including packing	,,	20 00
3205	Hemalbumine, including packing	,,	4 80
3206	†Hemogalol	,,	25 00
3207	†Hemoglobine	,,	12 80
3208	†Hemol	,,	12 80
3209	†Heroine	,,	60 00
3210	Hydrastine and hydrastiuine, and their compounds	,,	60 00
3211	Hydrate of amylin, or hydrated amylin	,,	16 00
3212	Hydrochlorite of lime (g. w.)	,,	0 05
3213	†Hydronaphthol	,,	24 00
3214	†Hydroquinone	,,	8 00
3215	†Hydroxylamine, hydrochloric	,,	20 00
	Iron; weight, including receptacles, as follows:		
3216	Arsenite	,,	6 40
3217	Bromide or sesquibromide	,,	6 40
3218	Carbonate	,,	0 80
3219	Citrate and ammoniacal citrate of iron	,,	2 00
3220	Chloride or perchloride	,,	1 60
3221	In powder or reduced to hydrogen	,,	1 00
3222	Phosphate	,,	2 00
3223	Glycerophosphate	,,	20 00
3224	Hypophosphite	,,	9 60
3225	Iron and strychnine citrate	,,	20 00
3226	,, and quinine citrate	,,	9 60
3227	Sodaphosphate and pyrophosphate	,,	5 20
3228	Lactate	,,	1 30
3229	Lactophosphate	,,	4 80
3230	Liquid, of Bravais	kilo.	8 00
3231	Oxalate	,,	2 00
3232	Black oxide of martial ethiop	,,	1 60
3233	Magnetic oxide or lodestone	,,	0 65
3234	Peptonate	,,	11 20
3235	Pyrolignite (g. w.)	,,	0 12
3236	†Saccharate	,,	1 00
3237	†Succinate	,,	2 00
3238	†Ammoniacal sulphate	,,	0 40
3239	Commercial sulphate, impure, or copperas (g. w.)	,,	0 05
3240	†Refined sulphate	,,	0 40
	Iron; weight, including receptacles, as follows:		
3241	†Sulphide	,,	0 15
3242	†Compounds, n.s.m	,,	3 20
3243	†Tannate	,,	3 20
3244	†Iodide	,,	12 80
3245	Lint, antiseptic, or with medicinal preparation for wounds, including packing	kilo.	3 20
3246	Lint, antiseptic, without medicinal preparation for wounds, including packing	kilo.	1 60
3247	Thread, of silk, for sewing wounds, including packing	,,	24 00
3248	Hiosciamine and its compounds	,,	60 00
3249	Hypnol	,,	60 00
3250	Hypnon, or acetate of phenol	,,	32 00
3251	†Hypophosphite of lime	,,	4 00
3252	Leaves, medicinal, not specially mentioned, whole (g. w.)	,,	0 50
3253	,, in powder (g. w.)	,,	0 70
3254	Oilcloth for wounds, with or without silk, including packing	kilo.	9 60
3254*b*	Antkiller		free
3255	†Ichytolbine, or albuminate of ichthyol	kilo.	21 00
3256	†Ichthyol	,,	16 00
3257	Incense (g. w.)	,,	0 30
3258	Ink, Indian, in powder, in small boxes, including packing	kilo.	9 60
3259	Inglobine	,,	25 00
3260	Injections, medicinal, excluding hypodermic (g. w.)	,,	1 30
3260*b*	* ,, hypodermic, including packing	,,	5 00
3261	Itriol	,,	60 00
3262	Soap, curative, Reuter's, including packing	,,	1 60
3263	,, of carbolic acid, sulphur &c. with or without perfume, including packing	kilo.	1 60
	Jellies, medicinal (see Electuaries)		
3264	Syrup, medicinal, in flasks or bottles (g. w.)	,,	1 30
	Juice, dry, of papaya (see Papayatine)		
3265	†Kamala	,,	2 40
3266	Keratine	,,	60 00
	Kermes, mineral (see Oxide of antimony, red sulphate)		
3267	Kousso, including packing	,,	3 20
3268	†Lactophenine	,,	28 00
3269	†Lactopeptine	,,	22 00
3270	†Lactucarium or thridacium, whole or in powder	,,	16 00
3271	Lanoline, including packing	,,	2 40
3272	Cones, menthol, including packing	,,	9 60
3273	†Leptandrine	,,	32 00
3274	Licopodium, including packing	,,	1 60
3275	Liquors, alcoholic, medicinal, in common bottles containing up to 75 centilitres (specific duty, 8.00)	doz.	12 00
3276	,, in other packages (specific duty, 0.80)	litre	1 20
3277	Liniment, Geneaus', Ellimans's embrocation, and other similar brands, in flasks or bottles (g. w.)	kilo.	1 30
3278	Lichen (g. w.)	,,	0 15
3279	†Lysol	,,	1 30
3280	†Lithium and its salts	,,	16 00
3281	†Lupuline	,,	3 20
3281*b*	Grasshopper killer		free
3282	†Mace, or nutmeg flower	kilo.	2 40
3283	Magnesia, benzoate	,,	8 00
3284	Calcinated, including packing	,,	0 65
3285	Carbonate (g. w.)	,,	0 25
3286	Citrate, including packing	,,	1 30
3287	†Refined chloride	,,	0 30
3288	,, ,, for industrial purposes (g. w.)	,,	0 10
3289	†Of Henry, and imitations thereof, in small flasks	,,	4 80
3290	†Phosphate	,,	4 80
3291	†Glycerophosphate	,,	16 00
3292	†Liquid, in small flasks	,,	0 80
3293	†Salicylate	,,	16 00
3294	Sulphate, English salts (g. w.)	,,	0 03
3295	†Salts of magnesia, n.s.m	,,	2 40
3296	Valerianate, including all receptacles	,,	0 16
3297	†Magnesium, metallic, in threads, bands or powder	,,	32 00
3298	†Maltine, or diastase	,,	28 00
3299	Manna, purified or in flakes, including packing	,,	2 40
3300	,, assorted, including packing	,,	0 30
3301	†Manganese, acetate of	,,	4 80
3302	†Borate	,,	0 50
3303	†Carbonate	,,	3 20
3304	Peroxide (g. w.)	,,	0 10
3305	Commercial phosphate for industrial purposes (g. w.)	,,	0 30
3306	Mannite, including packing	,,	2 40
3307	†Butter, cocoa	,,	1 60
3308	† ,, of nutmeg (see No. 2818)		
3309	†Blue or mercurial mass for pills	,,	3 80
3310	†Cynoglose, in paste or powder	,,	16 00
3311	Davis' painkiller, including packing	,,	2 40
3312	Medical preparations, granulated, in small boxes or flasks, sugar-coated or not, not effervescent, such as neurosine, kola Astier &c. including packing	kilo.	4 80
3313	The same, granulated, to be sold by weight, including packing	kilo.	3 20
3314	†Menthol	,,	9 60
	Mercury; weight, including receptacles, as follows:		
3315	Bichloride, or corrosive sublimate	,,	3 80
3316	Chloride, or calomel	,,	3 80
3317	With lime	,,	2 40
3318	Crystallized nitrate	,,	4 80
3319	Yellow oxide	,,	3 80
3320	Red oxide	,,	3 80

DRUGS AND CHEMICAL PRODUCTS—continued.

Nos.	Goods.		Valuation. Bolivianos.
	Pills (see Blue mass)		
3321	White precipitate	kilo.	3 80
3322	Salicylate	,,	16 00
3323	Succinamide	,,	32 00
3324	Sulphate and black sulphate	,,	3 80
3325	Salts, n.s.m	,,	11 20
3326	Tannate	,,	9 60
3327	Meringue of sugar with santonine, including packing	,,	1 00
3328	Methylene for denaturing alcohol (g. w.)	,,	0 30
3329	Methyl salicylate	,,	16 00
3330	Methyl	,,	32 00
3331	Migranine	,,	60 00
3332	Myrtol	,,	22 00
3333	Morphine and its compounds	,,	60 00
3334	Flies, Milan, including packing	,,	3 20
3335	†Moss, Corsica or coralline	,,	0 55
3336	Naphthaline, commercial, in powder, flakes or balls (g.w.)	kilo.	0 15
3337	,, chemically pure (g. w.)	,,	0 80
3338	†Naphthol	,,	1 30
3339	†Naptholate of bismuth	,,	20 00
3340	Narceine	,,	60 00
3341	Nicotine	,,	60 00
	Snow of antimony (see White oxide of antimony)		
3342	†Nickel, crystallized acetate	,,	9 60
3343	†Crystallized chloride	,,	6 40
3344	†Sulphate	,,	1 60
3345	†Ammoniacal sulphate	,,	0 50
3346	Nirvaline	,,	60 00
3347	†Nitrate of silver, melted or crystallized, or lunar caustic	kilo.	30 00
3348	Gall nuts, whole, including packing	,,	0 55
3349	,, in powder or ground, including packing	,,	0 80
3350	Nux vomica, whole, including packing	,,	0 65
3351	,, in powder, including packing	,,	1 00
	Nutrose (see Albuminates)		
3352	Wafers, for medicine or containing medicine, including packing	kilo.	4 80
3353	Opium, in paste	,,	11 20
3354	,, in powder	,,	15 00
3355	Opodeldoc, including packing	,,	0 80
3356	Archil, liquid or in paste, including packing	,,	0 65
3357	† ,, in powder	,,	1 00
3358	Orexine and its compounds	,,	60 00
3359	Orphol	,,	30 00
3360	Gold, pure chloride of	gramme	0 80
3361	Auro chloride sodium	,,	0 50
	Orpiment (see Yellow arsenic)		
3362	Ortoformo	kilo.	60 00
3363	Oxide of cerium	,,	25 00
3364	Oxygen in steel cylinders (g. w.)	,,	1 35
3365	Pagliano syrup, in small flasks, including packing	,,	3 20
3366	†Pancreatin	,,	9 60
3367	Panquimagogo, including packing	,,	2 40
3368	Papaine	,,	60 00
3369	Papaiotine or dry juice of papaya	,,	60 00
3370	†Paraldehyde	,,	6 40
3371	Pastes: althea, lichen, gum, &c., sold by weight, including packing	kilo.	1 60
3372	The same, medicinal, in small boxes or flasks, including packing	kilo.	2 50
3373	Pastilles, aromatic, for the mouth, including packing	,,	4 80
3374	,, medicinal, to be sold by weight, including packing	kilo.	1 60
3375	,, or aromatic sticks for fumigating, and Armenian paper, including packing	kilo.	1 60
3376	,, for hypodermic injections, including packing	,,	16 00
3377	,, tablets and compressed pieces, for medical purposes, n. s. m., in small boxes or flasks, including packing	kilo.	2 50
3378	Paulinia (see Guraná)		
3379	Pectoral of anacahuita, and the like (g. w.)	,,	1 30
3380	Pepsin, crystallized, granulated or in scales	,,	25 00
3381	†In powder, mixed with starch or milk sugar	,,	6 40
3382	†Peptone and peptonates, liquid	,,	6 40
3383	†Peptones, dry or in pastes	,,	14 40
3384	,, of iron Robin, in flasks, including packing	,,	8 00
3385	Peroxide of hydrogen, or oxygenated water (g.w.)	,,	0 30
3386	†Phenilacetamide, including packing	,,	1 30
	Magnets (see Iron or magnetic oxide)		
	Caustic stone (see Nitrate of silver)		
	Blue vitriol (see Copper sulphate, unrefined)		
3387	Pills, medicinal comfits and granules, in small bottles or flasks, including packing	kilo.	12 80
3388	Medicinal comfits and granules, to be sold by weight, including packing	kilo.	16 00
3389	Pill tiles, with bronze or iron cutter and marble or wooden slabs	each	8 00
3390	Pilocarpine and its compounds	kilo.	60 00
3391	Piperacine, crystallized	,,	60 00
3392	Piperonal or heliotropine	,,	20 00
3393	†Pyridine	,,	6 40
3394	†Pyrosoline	,,	9 60
3395	Platinum and its compounds, n. s. m	gramme	1 30
3396	Lead, acetate, lead sugar (g. w.)	kilo.	0 30
3397	†Pure acetate	,,	0 65
3398	Impure carbonate (g. w.)	,,	0 15
3399	†Pure carbonate	,,	1 60
3400	†Chloride	,,	0 50
3401	†Nitrate	,,	0 65
3402	†Tannate	,,	3 20
3403	†Iodide	,,	11 20
3404	†Podophiline	,,	20 00
3405	Powders, disinfecting, carbolic or creolin, including packing	kilo.	0 50
3406	*†For killing insects, including packing	,,	0 30
3407	†Pepsin	,,	9 60
3408	†Pomades, Farnier's, for the eyes	,,	9 60
3409	And medicinal ointments, n.s. m., including packing	kilo.	2 80
3410	†Potash, acetate of	,,	0 80
3411	†Arseniate and biarseniate, used in fine arts	,,	0 45
3412	†Pure arseniate	,,	2 00
3413	†Refined arsenite	,,	1 60
3414	†Bicarbonate	,,	0 40
3415	†Bichromate	,,	0 75
3416	†Bisulphite	,,	0 55
3417	†Bitartrate, or cream of tartar	,,	1 00
3418	†Borotartrate, or soluble cream	,,	2 00
3419	†Bromide	,,	2 20
3420	Carbonate, impure, or pearlash (g. w.)	,,	0 25
3421	†Carbonate, pure	,,	2 40
3422	†Caustic, refined	,,	1 30
3423	†Cyanide	,,	2 00
3423*b*	Potassium cyanide, impure, in packages of not less than 50 kilos (g.w.)	kilo.	0 80
3424	Citrate, including packing	,,	1 30
3425	Chlorate, pure or impure (g. w.)	,,	0 40
3426	†Chloroplatinate	,,	0 65
3427	Chloride, impure, for fertilizing purposes (g. w.)	,,	0 12
3428	† ,, pure	,,	1 00
3429	†Chromate	,,	1 60
3430	†Ferricyanide and ferrocyanide	,,	2 00
3431	†Fluoride	,,	3 60
3432	†Phosphate	,,	2 40
3433	†Glycerophosphate	,,	12 80
3434	†Hypophosphite	,,	4 80
3435	†Antimonium tartrate or emetic	,,	1 60
3436	†Manganate	,,	2 40
3437	Common nitrate for industrial purposes (g. w.)	,,	0 12
3438	†Refined nitrate, or Prunella salt, or mineral crystal	,,	0 65
3439	†Nitrite	,,	2 40
3440	†Oxalate, acid, or sorrel salt	,,	1 00
3441	†Neuter or pure oxalate	,,	0 55
3442	Permanganate	,,	0 80
3443	Liquid silicate (g.w.)	,,	0 06
3444	Solid silicate (g. w.)	,,	0 10
3445	†Sulphate	,,	0 45
3446	†Sulphocyanide	,,	3 20
3447	†Sulphide	,,	0 60
3448	†Tartrate of potash and soda, or Seignet salt	,,	0 65
3449	†Neuter tartrate	,,	2 40
3450	†Valerianate	,,	20 00
3451	†Iodide	,,	11 20
3452	Potassium, metallic	,,	60 00
3453	Radway's Ready Relief, including packing	,,	1 30
3454	†Propilamine or trimethilamine	,,	16 00
3455	Protargol	,,	60 00
3456	†Quinine and compound thereof	,,	32 00
3457	†Quinoline and its compounds	,,	11 20
3458	†Quinasol, in powder	,,	8 00
3459	Roots, ipecacuanha, whole, including packing	,,	8 00
3460	† ,, ,, powder	,,	12 00
3461	Milkwort or seneca, whole, including packing	,,	3 20
3462	,, in powder, including packing	,,	3 80
3463	Medicinal, n. s. m., whole (g. w.)	,,	0 50
3464	,, n. s. m., in powder (g. w.)	,,	0 70
3465	Corn protectors, including packing	,,	16 00
3466	†Resorcine	,,	6 40
3467	†Saccharine	,,	20 00
	Salt, ammoniacal (see Chlorhydrate ammoniac)		
3468	†Salep, whole or in powder	,,	2 40
3469	Salts, of mineral, natural, or artificial waters, for bathing and internal use, including packing	kilo.	1 30
3470	Effervescent, of magnesia, potash, lithia &c. n. s. m., including packing	kilo.	1 30
3471	†Salicin	,,	16 00
3472	†Salipyrine	,,	16 00
3473	Salophene	,,	60 00
3474	†Salol	,,	4 80
3475	†Sandal, white or yellow, whole or in powder	,,	1 60
3476	†Dragon's blood (see No. 2367).		
3477	†Sanoform	,,	48 00
3478	†Santonine	,,	9 60
3479	†Spurred rye	,,	1 30
3480	Seeds, medicinal, n. s. m., whole (g. w.)	,,	0 50
3481	,, ,, in powder (g. w.)	,,	0 70
3482	Serum, antidiphtheric, antiepidemic, and the like, including packing	kilo.	4 80
3483	Sidonol	,,	60 00
3484	Sinapisms, including packing	,,	3 20
3485	†Soda, acetate of	,,	0 30
3486	†Arseniate	,,	0 45
3487	†Arsenite	,,	1 60
3488	†Benzoate	,,	2 40
3489	Commercial bicarbonate, or for industrial purposes (g.w.)	kilo.	0 08
3490	†Pure bicarbonate	,,	0 30
3491	†Bicromate	,,	0 30
3492	†Bisulphate	,,	1 30
3493	†Bisulphite	,,	0 65
3494	†Calcinated borate	,,	0 60
3495	Common borate, borax in powder (g. w.)	,,	0 30
3496	The same, whole (g. w.)	,,	0 20
3497	†The same, pure, refined, melted	,,	3 20
3498	†Bromide	,,	3 20
3499	Cacodilate	,,	60 00
3500	†Carbolate	,,	2 00
3501	Calcinated carbonate (soda ash), crystallized carbonate (soda crystal) (g. w.)	kilo.	0 04
3502	†Pure carbonate	,,	0 30
3503	Ordinary impure caustic (g. w.)	,,	0 10
3504	†Refined caustic	,,	0 65
3505	†Cyanide	,,	1 60
3506	†Cynamilate	,,	25 60
3507	†Chlorate	,,	0 30
3508	†Crystallized pure chloride	,,	0 80
3509	†Copahibate	,,	16 00

Nos.	Goods.		Valuation Bolivianos.
3510	†Fluorine	kilo.	1 60
3511	†Phosphate	,,	0 12
3512	†Glycerophosphate	,,	12 80
3513	†Hypophosphite	,,	4 80
3514	†Hyposulphite		free
3515	†Lactate	kilo.	6 40
3516	†Refined nitrate	,,	0 50
3517	†Nitrite	,,	1 60
3518	†Oxalate	,,	2 50
3519	†Permanganate	,,	0 65
3520	Purgative or refreshing, including packing	,,	1 30
3521	†Salicylate	,,	2 40
3522	Liquid silicate (g. w.)	,,	0 06
3523	†The same, pure	,,	3 20
3524	,, solid, in powder (g. w.)	,,	0 10
3525	Sulphate, or Glauber salts (g. w.)	,,	0 03
3526	†Pure sulphate	,,	0 25
3527	†Sulphite	,,	0 12
3528	†Sulfocarbolate	,,	3 20
3529	†Sulfovinate	,,	1 00
3530	†Sulforesinate	,,	0 80
3531	Sulphide, impure (g.w.)	,,	0 10
3532	† ,, pure	,,	2 40
3533	†Tartrate	,,	2 00
3534	†Iodide	,,	12 80
3535	†Sodium, metallic	,,	12 80
3536	†Ergotized rye, in small flasks, including packing	,,	20 00
3537	†Nitroglycerin or trynitine	,,	2 00
3538	Medicinal, in water (g. w.)	,,	1 30
3539	Sozoyodol, and preparations thereof	,,	60 00
3539*b*	†Serums, anti-diphtheric, antistreptococic, and in general all serums destined to combat epidemics	kilo.	0 50
3540	†Sulphonal	,,	16 00
3541	Suppositories, medicinal, including packing	,,	12 80
3541*b*	Sulphate of soda and (in general) salts used in metallurgy		free
3542	Court plasters for wounds, of linen or gutta-percha, including packing	kilo.	9 60
3543	Taline and compounds thereof	,,	60 00
3544	Tanalbine, or albuminous tannate	,,	24 00
3545	Tamar Indien, including packing	,,	6 40
3546	Tamarinds (g. w.)	,,	0 24
3547	Tannates of albumen	,,	24 00
	Tannin, pure (see Tannic acid)		
3548	Tannigene	,,	32 00
3549	†Tannaform	,,	8 00
3550	Tea, medicinal, including packing	,,	1 30
3551	Oiled cloth, including packing	,,	9 60
3552	Emplastic or sparadrap cloth, including packing	,,	3 20
3553	Theobromine	,,	60 00
3554	Terpin, hydrate of, including packing	,,	2 00
3555	†Terpinol	,,	2 50
3556	Fuller's earth, including packing	,,	0 35
3557	†Thymol	,,	12 80
3558	Tinctures, medicinal (g. w.)	,,	1 30
3559	Tonga, antineuralgic specific, including packing	,,	25 00
3560	Tonic, Jaye's vermifuge, or the like, including packing	,,	1 30
3561	Litmus, including packing	,,	1 00
3562	*Venetian transparent turpentine, and of other origins (g. w.)	kilo.	0 65
3563	Theriac, including packing	,,	6 40
3564	Trional	,,	60 00
	Catgut for sewing wounds (see Catgut)		
	Ointments, medicinal (see Pomades)		
3565	Uranium acetate		32 00
3566	Nitrate of uranium	,,	9 60
3567	Urea	,,	25 00
3568	Urethane	,,	20 00
3569	Vanillin	,,	60 00
3570	Validol	,,	60 00
3571	Vasogene, containing medicinal substances, including packing	kilo.	4 80
3572	,, pure, including packing	,,	2 40
3573	Bandages, cloth, for wounds, including packing	,,	2 00
3574	,, of metal or morocco leather for seton, including packing	kilo.	6 40
3575	Veratrine	,,	60 00
3576	Wines, medicinal, n. s. m., in common bottles containing up to 75 centilitres (specific duty, 8.00)	doz.	12 00
3577	,, medicinal, n. s. m., in other receptacles (specific duty, 0.60)	litre	1 00
3578	Le Roy's emetics, including packing	kilo.	2 40
3579	Punk, agaric, including packing	,,	1 60
3580	Iodine, pure	,,	15 00
3581	,, trichloride	,,	22 00
3582	Iodoform	,,	16 00
3583	Iodol	,,	60 00
3584	Iodolbucid	,,	38 00
3585	Iodopyrine	,,	38 00
3586	†Zeroform	,,	16 00
3587	†Xylol	,,	0 65

NOTE.—All articles included in the present section that are not subject to the payment of specific duties shall pay 30 % on their respective appraisements, with the exception of the following, which are to pay 10 % : impure liquid, carbolic or phenic acid, chloride or hypochlorite of lime, capsules of sulphate of quinine, hydrochlorite of lime, bichromate of potash, quinine and its compounds, and nitrite of soda.

ORDINANCE OF MAY 2, 1913, RELATING TO THE EXPORT TARIFF.

Tariff of Export duties on dutiable Bolivian products.

	Goods.		Valuation. Bolivianos.	Duty.
	1.—ANIMAL PRODUCTS.			
1	Hides of neat cattle, dried or salted	kilo.	0 80	10 %
2	Sheep skins	,,	0 20	4 %
3	Goat skins	,,	0 60	4 %
4	Alpaca skins	,,	2 00	4 %
5	Hides and skins, other kinds		According to appraisement	4 %

NOTE.—The item "Hides and skins, other kinds" does not include chinchilla skins, and vicuña skins and wool, the exportation of which is prohibited under penalty of forfeiture.

	Goods.		Valuation. Bolivianos.	Duty.
	2.—VEGETABLE PRODUCTS.			
6	Fine gum "Para" or "Mollendo" which are exported through the Custom-houses of La Paz, Oruro, Yacuiba, Puerto Suarez, San Matias, Cobija and Abuna	kilog.	—	8 %
	Common gum, sernamby or rubber	,,	—	8 %
7	Fine "Para" gum exported through the Custom-houses of Villa-Bella and Guayaramerin	kilog.	—	10 %
	Common gum, sernamby or rubber	,,	—	10 %

NOTE. The export duty on gum is not levied in a uniform manner, the valuation depending on fluctuations of prices in London; these prices are taken for fixing from time to time the official valuation upon which the percentage is reckoned, after deducting expenses of production.

In the Custom-houses of the North-West and East, Administrators are authorised, in conformity with Article 476 of the Customs Regulations, to fix said official valuation, and in the Custom-houses of the West and South this will be incumbent upon the Director General of Customs.

According to the quotations for the second fortnight of April, the Director General fixed the following valuations, which are to be applied, until further notice, in the Custom-houses of La Paz, Oruro and Yacuiba :

Fine gum, per kilog Bs. 3.50 at the rate of 8 % ;

Common gum, per kilog. Bs. 2.00 at the rate of 8 %.

No figures have yet been published respecting the valuations adopted in the other Custom-houses, which are continually varying between Bs. 5.00 and Bs. 3.00 per kilog., according to the London quotations.

3.—MINERAL PRODUCTS.

8 Tin Ore ("barilla").—Basis : Metrical quintal. Law of November 18, 1912 :

					Bs.
When the Straits ton is quoted under £100..				per metrical quintal	2 00
,,	over £100 and up to £110			,,	2 20
,,	,, 110	,,	120	,,	2 85
,,	,, 120	,,	130	,,	3 50
,,	,, 130	,,	140	,,	4 15
,,	,, 140	,,	150	,,	4 80
,,	,, 150	,,	160	,,	5 45
,,	,, 160	,,	170	,,	6 10
,,	,, 170	,,	180	,,	6 75
,,	,, 180	,,	190	,,	7 40
,,	,, 190	,,	200	,,	8 05
,,	,, 200	,,	210	,,	8 70
,,	,, 210	,,	220	,,	9 35
,,	,, 220	,,	230	,,	10 00
,,	,, 230	,,	240	,,	10 65
,,	,, 240	,,	250	,,	11 30
,,	,, 250	,,	260	,,	11 95
,,	,, 260	,,	270	,,	12 60
,,	,, 270	,,	280	,,	13 25
,,	,, 280	,,	290	,,	13 90
,,	,, 290	,,	300	,,	14 55
,,	,, 300			,,	15 20

9 Tin Bars.—Basis : Metrical quintal. Law of November 18, 1912 :

					Bs.
When the Straits ton is quoted under £100..				per metrical quintal	3 25
,,	over £100 and up to £110			,,	3 50
,,	,, 110	,,	120	,,	4 37
,,	,, 120	,,	130	,,	5 24
,,	,, 130	,,	140	,,	6 11
,,	,, 140	,,	150	,,	6 98
,,	,, 150	,,	160	,,	7 87
,,	,, 160	,,	170	,,	8 74
,,	,, 170	,,	180	,,	9 61
,,	,, 180	,,	190	,,	10 48
,,	,, 190	,,	200	,,	11 35
,,	,, 200	,,	210	,,	12 22
,,	,, 210	,,	220	,,	13 09
,,	,, 220	,,	230	,,	13 96
,,	,, 230	,,	240	,,	14 85
,,	,, 240	,,	250	,,	15 70
,,	,, 250	,,	260	,,	16 57
,,	,, 260	,,	270	,,	17 44
,,	,, 270	,,	280	,,	18 31
,,	,, 280	,,	290	,,	19 18
,,	,, 290	,,	300	,,	20 05
,,	,, 300			,,	20 92

10 Bismuth Bars.—Basis : Metrical quintal. Law of November 18, 1912 :

					Bs.
When the price per ton is from £220 to £230..				per metrical quintal	10 00
,,	over £230 and up to £240			,,	10 50
,,	,, 240	,,	250	,,	11 00
,,	,, 250	,,	260	,,	11 50
,,	,, 260	,,	270	,,	12 00
,,	,, 270	,,	280	,,	12 50
,,	,, 280	,,	290	,,	13 00
,,	,, 290	,,	300	,,	13 50
,,	,, 300	,,	310	,,	14 00
,,	,, 310	,,	320	,,	14 50
,,	,, 320	,,	330	,,	15 00

MINERAL PRODUCTS—continued.

						Bs.
When the price per ton is from	£330 to	£340			per metrical quintal	15 50
,,	over £340	and up to	£350		,,	16 00
,,	,, 350	,,	360		,,	16 50
,,	,, 360	,,	370		,,	17 00
,,	,, 370	,,	380		,,	17 50
,,	,, 380	,,	390		,,	18 00
,,	,, 390	,,	400		,,	18 50
,,	,, 400	,,	450		,,	21 00
,,	,, 450	,,	500		,,	23 50
,,	,, 500	,,	550		,,	26 00
,,	,, 550	,,	600		,,	28 50
,,	,, 600	,,	650		,,	31 00
,,	,, 650	,,	700		,,	33 50
,,	,, 700	,,	750		,,	36 00
,,	,, 750	,,	800		,,	38 50
,,	,, 800	,,	850		,,	41 00
,,	,, 850	,,	900		,,	43 50
,,	,, 900	,,	950		,,	46 00
,,	,, 950	,,	1,000		,,	48 50
,,	,, 1,000				,,	50 00

11 Bismuth Ore ("barillas") concentrated or not, shall pay the duty fixed above, subject to a reduction of 30 %, and in the case of non-concentrated crude ores the reduction shall be at the rate of 50 %.

12 Copper Bars. Basis: Metrical quintal. Law of November 18, 1912:

Should copper be quoted in Europe at a price not exceeding £50 per ton, the duty on exported bars, ingots and rods ("ejes"), shall be at the rate of Bs. 1.30 per metrical quintal.

From £51 to £60 copper shall pay			Bs.	2 00
,, 60 ,, 70	,,		,,	2 30
,, 70 ,, 80	,,		,,	2 60
,, 80 ,, 90	,,		,,	2 90
,, 90 ,, 100	,,		,,	3 20
,, 100 and upwards	,,		,,	3 50

13 Copper Ore ("barilla").—The export duty on "barillas" or concentrated copper ore shall be at the rate of 70 % of the foregoing tariff on bars, ingots or rods ("ejes").

Non-concentrated copper ore shall pay the export duty, subject to reduction of 75 % on the duties appearing in the above table in respect to bars.

14 Wolfram Ore ("barilla").—Basis: Metrical quintal. Law of November 18, 1912:

The Custom-houses shall levy a fiscal duty of B. 1.00 on every metrical quintal of wolfram exported, provided that the price of this metal be quoted on the London market at between 20 and 25 shillings.

From 26 to 30 shillings, it shall pay			Bs.	1 50
,, 31 ,, 35	,,	,,	,,	2 00
,, 36 ,, 40	,,	,,	,,	2 50
,, 40 shillings and upwards			,,	3 20

15 Silver.—Ingots, ore or sulphides of silver pay in conformity with Decree of December 20, 1902, a statistical tax of eight centavos per mark (B. 0.08).

16 Gold.—According to the Law dated October 8, 1872, gold ore exported from the Republic shall pay 20 centavos per ounce (B. 0.20).

NOTE.—In addition to the duties provided for in the present Tariff, articles exported from Bolivia, whether dutiable or not, shall pay the "Statistical Tax" of one per thousand (1 ‰) *ad valorem*, in conformity with the Decree of April 14, 1910. Hall marked gold is solely exempted from this tax, and may be exported absolutely free of duty.

Schedule of Customs warehouse rent.

	B. C.
Packages up to 30 kilogrammes in weight	0 05
,, from 31 to 70 kilogrammes in weight	0 10
,, ,, 71 to 100 ,, ,,	0 15
,, ,, 101 to 130 ,, ,,	0 20
,, ,, 131 to 160 ,, ,,	0 25
,, ,, 161 to 190 ,, ,,	0 30
,, ,, 191 to 220 ,, ,,	0 35
,, ,, 221 to 250 ,, ,,	0 40
,, ,, 251 to 280 ,, ,,	0 45
,, ,, 281 to 310 ,, ,,	0 50
,, ,, 311 to 340 ,, ,,	0 55
,, ,, 341 to 370 ,, ,,	0 60
,, ,, 371 to 400 ,, ,,	0 65
,, ,, 401 to 430 ,, ,,	0 70
,, ,, 431 to 460 ,, ,,	0 75
,, ,, 461 to 490 ,, ,,	0 80
,, ,, 491 to 520 ,, ,,	0 85
,, ,, 521 to 550 ,, ,,	0 90
,, ,, 551 to 580 ,, ,,	0 90
,, ,, 581 to 610 ,, ,,	1 05

ORGANIC CUSTOMS LAW OF THE REPUBLIC.

Art. 1.—Custom-houses are public offices established by the Government on the coasts and at such points as may be necessary, through which goods can enter and depart from the territory of the Republic, in order to collect the tariff duties and secure compliance with the provisions of the laws.

Art. 2.—Custom-houses are maritime, fluvial or land, as the case may be. All are divided into classes, according to their qualification, *i.e.*, by reason of their importance as regards the import or export traffic, transit or coasting trade. Their number and designation under the name of "Aduanillas," "Comisarias de Guids," and "Resguardos" are set out in the Customs regulations.

Art. 3.—All goods which can form the subject of a commercial transaction shall be admitted into the territory of the Republic, with the sole exception of articles whose free circulation is prohibited by penal laws, public surety and morality laws and by régie laws affecting goods subject to monopoly.

Art. 4. Exportation is allowed of products of the soil and industry of the country, in any form, except live vicuñas, alpacas and chinchillas.

Art. 5.—To be legally considered as imported into the country, merchandise of any description must pass through a national Custom-house for the purpose of being examined and assessed with any Customs duties chargeable thereon.

Art. 6.—The classification of goods is strictly subjected to the stipulations of the tariff; no alteration can be made to the established duties, under the joint and several responsibility of the appraising officer and of the examiner, whose bond will be held liable for any under-charged difference, without prejudice to criminal proceedings.

Art. 7.—No exemption from, or reduction of duty can be granted in favour of any industry, public establishment, company or person whatsoever, except in cases expressly authorised by laws or legislative decisions.

Art. 8.—Exemptions enjoyed by Diplomatic Agents are granted in accordance with the respective treaties and international usage, and are subject to the provisions of the Customs regulations.

Art. 9.—Officers entrusted with the collection of Customs duties shall exercise no reserve in ensuring proper discharge of the duty to be performed by them, and importers of goods and other articles are required to exhibit to and submit to inspection of the Customs all merchandise imported by them.

Art. 10.—Goods admitted into Custom-houses of the Republic shall remain therein under protection of the laws, and in no case, not even in the event of war with the country of which the owners, shippers or consignees of the goods are subjects, can the goods be seized or any measures of reprisal resorted to.

Art. 11.—In no case nor under any circumstances can the goods referred to be subjected to any new State or municipal taxes beyond the duties established in the tariff under special laws or municipal orders duly sanctioned by the Senate.

Art. 12.—The liability of the Treasury in connection with goods warehoused at the Customs is subject to laws and regulations bearing on the matter and the Administrators will take cognisance of all claims arising thereout.

In such cases, if claimant refuses to abide by their decisions, the dispute shall be submitted to the Government, whose decision shall be final.

Art. 13 to 15.— . . . . . .

Art. 16.—The draft of the tariff according to which is to be assessed the value of goods imported through the Customs into the country shall be prepared by a Commission appointed by the Executive Power wherein the Treasury and Chambers of Commerce shall be represented. Upon approval by Congress, said tariff shall continue in effect for eighteen months, but this term may be prolonged by legal enactment.

Art. 17.—The tariff can be neither altered nor modified by the Executive Power. In case it should be necessary to complete same by adding new or omitted goods, or inserting in the free list articles not comprised therein, the Administrator shall acquaint the Executive Power with the fact, to be dealt with as deemed expedient.

Art. 18.—Every importation shall be effected in the form prescribed by law, and the consular invoices relative to imported goods must be produced, save the exceptions specially provided for in the regulations.

Art. 19.—Exports of products of the country, transhipments, and re-shipments, coasting-trade business, imports of duty-free or specially taxed goods shall all be subject to the formality of valuation and clearance in conformity with the Regulations.

Art. 20.—Metals and ores of all kinds must, prior to being exported, pay the tax applicable thereto. As to argentiferous ores, the payment of the export tax shall only be provisional. The degree of silver percentage declared by exporter shall first be taken as a basis, but on final settlement of duty, he shall be required, within the time limit of 180 days from date of export certificate, to exhibit his trade account of sales effected abroad, showing amount of silver, gold, tin, copper or bismuth contained in the exported ore.

In default of production of such accounts as aforesaid within the term specified, the person concerned shall be condemned to pay the duty chargeable on ore containing the most silver.

Art. 21. Cases of contraband and fraud shall be adjudicated upon administratively by the Head of the Custom-house concerned, with the intervention of the Public Prosecutor, but the decision of the Chief of the Customs may be referred to the Minister of Finance, whose award may be impeached in the Supreme Court, the disputed goods remaining meanwhile in the custody of the Customs, without prejudice to any such common law judgments as may be rendered in respect of other offences committed in connection with the foregoing.

Art. 22.—The Executive Power will frame necessary regulations for carrying out the present law.

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Promulgated November 25, 1893.

GENERAL CUSTOMS REGULATIONS.

(Extracts from Chief Divisions.)

IMPORTATION, EXPORTATION AND INTERNAL TRADE.

Chapter 1.—Valuation Tariff.

Art. 213.—The tariff upon which the value of goods imported into the Republic through its ports and frontiers are to be assessed shall be established every eighteen months, and shall be applicable during said period unless extended for a longer time by legal enactment.

Art. 214.—After sanction by Parliament, the tariff shall go into operation from the date fixed for this purpose and no alteration can be made save in order to add goods or articles unenumerated.

Art. 215.—After expiration of the said eighteen months fixed in Article 213, the Government will decide as to whether the tariff is to be maintained or modified totally or in part, and whether occasion requires the appointing of a special Commission for the purpose.

Art. 216.—The valuation tariff shall be established at La Paz by a Commission consisting of the Inspector-General of Customs, the Administrator of Customs, the Chief Appraiser and such number of merchants of different nationality as the President of the Republic may designate in each particular case and, if deemed fit, according to indications of Chambers of Commerce. This Commission shall be presided over by the Inspector-General of Customs, whom failing, by the Administrator.

Art. 217.—Goods unenumerated in the Tariff shall be appraised according to their wholesale value delivered at the Customs. In establishing this valuation the original invoice shall be used and its amount increased by 20 %; in converting the prices into money of the country reference shall be made to the rate of exchange fixed by the Ministry of Finance in pursuance of the Decree dated June 7, 1900.

Chapter 2.—Import Duties.

Art. 218.—Foreign goods imported for consumption in the country shall pay at the Custom-house of entry and in the form prescribed by these regulations import duties fixed in the tariff.

Art. 219.—The following goods, when entered for consumption, shall be admitted free of duty, viz.:

1. Articles included in the free list of the import tariff in force, also the articles covered by the law of December 12, 1900.

2. Products the growth of Chili as well as articles manufactured therefrom, upon proof of their origin and identity being furnished. (Article 5 of Armistice signed with Chili on April 4, 1884, and Art. 7 of Additional Protocol of May 30, 1885.)

3. Products of the soil and industry of Peru subject to restrictions.

4. Personal luggage.

5. Articles intended for personal use of Diplomatic Agents.

6. Articles belonging to Bolivian Ministers on their return from their mission. For this purpose the interested parties shall make an application to the Government and annex a detailed and signed list of the articles they propose to import, so that the free-entry permit may be transmitted to the Administrator of Customs.

7. Articles for State use and service subject to the previous orders of the Government.

Chapter 5.—Exportation, Re-shipment and Transhipment.

Art. 272.—All products of the soil and industry of the Republic are permitted to be freely exported. The exportation and extraction of metals and ores generally shall be subject to compliance with the special provisions contained in these regulations.

Art. 273.—The exportation of all kinds of products of the country as well as nationalised goods can only be effected subject to an authority from the Customs issued on a certificate in triplicate copy. Any person shipping and exporting goods without accomplishing this formality shall be sentenced to a fine of 2 % of the value of the goods.

Art. 274.—Re-shipment and transhipment shall not be liable to payment of any duties. Goods re-shipped from one port of the Republic to another or in destination of a foreign country, shall only pay warehouse rent after the first year of warehousing has expired.

Chapter 6.—Exportation of Metals and Ores.

Art. 290.—Metals and ores of all kinds can only be exported subject to previous payment of the tax applicable thereto according to the table set out of the law, and in the manner mentioned in Art. 7 of these regulations.

Art. 291.—As respects argentiferous ore, the tax chargeable is of a provisional character, and in collecting this tax, regard shall be had to the proportion of silver declared by the exporter, who for the purpose of final settlement shall be bound to exhibit his account sales showing the percentage of silver, gold, copper, tin and bismuth contained in the exported ore; this production will be required within 180 days from date of issue of the export certificate.

Art. 292.—Failing compliance with this formality within the time specified, the person interested shall be condemned to pay the taxes leviable on the richest silver ore without prejudice to penal interest.

Art. 293.—For the purpose of the provisions of Art. 291, the export certificates required to accompany the ores referred to, shall be detached from a counterfoil register, upon the stubs of which are to be mentioned the name of the exporting person or firm, name of carrier of goods, quantity and weight of ores, amount paid and mode of transport adopted. On the respective register shall be noted the certificates, together with all particulars appearing therein.

Art. 294.—The exportation effected without the above-named export certificate, as well as the detection of differences between the exported quantities and those declared in the said document, shall be deemed cases of contraband within the meaning of the provisions of these regulations.

Silver coin is allowed to be exported, but its importation into the Republic is prohibited under penalty of confiscation.

The Executive is empowered to suspend, if thought fit, the Coining of Silver Money Law of November 30, 1904. ("*El Estado*," No. 10, of January 1, 1905.)

Chapter 7.—Exportation Overland.

Art. 295.—Products of the soil, of industry of the country, nationalized goods and foreign merchandise in transit exported overland must be accompanied by a pass issued by the respective Custom-house.

Art. 296.—This pass shall be issued in triplicate and show the route adopted for export, the marks, numbers, quantity and kind of packages, as well as the kind, quantity and quality of goods or articles contained in each package.

Art. 301.—Goods paying export duties and foreign transit goods must leave the country viâ the same routes and roads as were assigned for their importation. Goods found to be outside of the routes or not accompanied by the required pass shall be seized.

Chapter 8.—Internal Trade and Coasting Trade.

Art. 302.—Fruits, metals, ores and other native products and also nationalized goods may be freely transported from one point of the Republic to another, without any formality beyond obtaining a Customs pass, which shall be issued free of charge and intended to serve for the carrier of the load to prove the place whence he departed and whither he is proceeding.

Art. 303.—Trade between ports of the Republic may be carried on by any vessel whatsoever, and it shall be lawful:

1. To transport from a principal port to another of the same class and to import through a principal port all non-prohibited merchandise.

2. To convey from a principal to a secondary port and import through the latter native or nationalized goods.

3. To transport from a secondary to a principal port or from one to a secondary port all native or nationalized goods.

TITLE XII.

Chapter 1.—Miscellaneous Provisions.

Art. 407.—Communication to the public of Customs registers and documents is strictly forbidden.

Any copy of Customs valuations or of any other particulars contained in the clearance document &c. must be taken at the time of assessment by the appraisers.

If the interested parties desire to obtain certificates, these documents may be issued to them on the order of the Chief of Custom-house on their making a written application to that effect.

Art. 408.—With the view of securing order and uniformity in Customs documents, these are directed to be made out on special paper. This paper shall be issued at Custom-houses on account of the Treasury at the following cost per sheet:

20 centavos for detailed manifests.
20 centavos for re-shipping or transhipping bills.
10 centavos for clearance documents.
10 centavos for export bills.
10 centavos for passes under bond.

All said papers shall on the first page bear a stamp of 20 centavos.

Art. 409.—Every Customs certificate &c. shall be made out on a 20 centavos stamp.

Art. 410.—General manifests produced by captains on their arrival may be made out on ordinary paper furnished with the 20 centavos stamp only, provided these documents require no special formality.

Art. 411.—Every person having business with the Customs shall be entitled to complain of any improper treatment received by him at the hands of the Customs. For this purpose the interested party will make a written report to the Chief of the Customs, who will transmit the same, through the Inspector-General, to the Ministry of Finance, to which department are to be submitted all matters arising out of that administration.

Art. 412 to 414.— . . . . . .

Art. 415.—All Customs provisions in force inconsistent with these regulations are hereby repealed.

The Minister of Finance and Industry is entrusted with the execution of the present law.

La Paz, January 21, 1901.

BRAZIL

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Decree No. 3617, of March 19th, 1910, sanctioning and revising the Customs' Tariff in conformity with Article 1 of Law No. 651, dated November 22nd, 1899.

MONEY, WEIGHTS AND MEASURES.—1 milreis (1,000 reis)=2s. 3d. (par value), 1s. 4d. (exchange value). For weights and measures the metrical system has been adopted.

PRELIMINARY DISPOSITIONS.

CONSUMPTION OR IMPORT DUTIES.

ARTICLE 1.—All foreign goods destined to be consumed in Brazil, with the exception of those mentioned in Art. 2, shall be subject to the duties stipulated in the Customs Tariff.

The following are considered as being of foreign origin:

1. All goods imported from abroad either for consumption, or in transit and those on board of vessels seeking a port of refuge in Brazil on account of stress of weather, provided such goods be cleared for consumption in the country.

2. Cargoes and inventories of seized vessels, the rigging, provisions, armament, ammunition, and other articles of any merchant vessel or man-of-war, as well as fragments of hulls of foreign ships sold in order to be otherwise employed.

3. Small boats, belonging to any vessel, unfit for service and sold or transferred in any port in the Republic.

4. Foreign goods nationalized through the payment of Customs duties conveyed from one Customs port to another in the Republic without documents ("*sem despacho*").

5. National goods conveyed, without documents, from one port to another in the Republic, and which, at first sight, cannot be distinguished from similar foreign goods.

6. Flotsam and jetsam, in conformity with Art. 293 of the *Consolidated Customs and Revenue Laws.*

EXEMPTIONS (1).

ART. 2.—The following goods and articles shall be exempt from import duties on such bond being given as the Inspector of Customs or the Administrator of the Treasury may deem necessary:

§ 1. Samples of no or of insignificant value.

By *samples of no or of insignificant value* shall be understood fragments or parts of any kind of goods or merchandise in a quantity strictly necessary to reveal the nature, kind and quality, provided that the duties leviable on each package do not exceed 1,000 reis.

§ 2. Models of machines, vessels, instruments, and of all kinds of inventions or improvements made in the arts.

§ 3. Agriculturel implements, and instruments for any of the liberal or mechanical arts, also other articles for the use of planters, artists and artisans coming to reside in the Republic, provided that such instruments be necessary for the exercise of their profession or industry and that they do not exceed the quantity indispensable for their personal requirements or for those of their families.

§ 4. Surplus provisions belonging to planters settling in the Republic, taken by them at the time of starting and not used on the journey.

§ 5. All articles for the personal use of Foreign Ambassadors and Ministers, and, in general, of all persons belonging to the diplomatic service coming to reside in the Republic, when such articles can be considered as included in their luggage.

§ 6. Goods and effects imported by Ambassadors, Ministers Resident and Chargés d'Affaires accredited to the Government of Brazil, in the manner and according to the rules laid down by the laws in force, or imported by Consuls General in the regular consular service, of nations not having a Legation in Brazil; also furniture and other personal articles of Consuls General and of Consuls in the regular consular service imported for their first installation.

§ 7. Effects for the personal use and service of Chiefs of Brazilian Diplomatic Missions returning to the country, on the previous application of the Minister for Foreign Affairs.

§ 8. Goods and articles imported for the use of men-of-war belonging to friendly nations, as well as for their officers and crews, imported either in transports belonging to the respective States, in mail steamers or in merchant vessels, by request of the competent Legation or Chief of the naval station.

§ 9. National products of the soil or industry or those nationalized by the payment of duty which, after having been exported, return on whatever vessel to the Republic, provided that:

1. Such goods differ, and can easily be distinguished from similar goods of foreign origin:

2. They be returned within one year from the time they left a national port:

3. They be accompanied by a customs certificate at the foreign port of departure, duly legalized by the Brazilian Consular Officer, or, him failing, authenticated according to Art. 342 of the *Consolidated Customs and Revenue Laws.*

This provision shall not apply to articles of national production used for packing products which have been exported from the country. (Law No. 1313 of December 30th, 1904, Art. 10.)

§ 10. National articles and goods sold for consumption for any reason whatsoever, if they were loaded on vessels which, after having sailed from a Brazilian port, call at another or are shipwrecked.

Should any doubt arise as to whether the salvaged products are national or foreign, no exemption from duty will be granted.

§ 11. Instruments, books and implements for the personal use of literary men or of any scientific person coming to explore Brazil, subject to a previous application having been made to the Legation concerned.

§ 12. Used effects or clothing of passengers, as well as the instruments and articles of daily use or necessary for the exercise of their profession (2).

§ 13. Used effects or clothing of ship-masters and crews, nautical instruments, books, charts, maps, plans and implements for their personal or professional use, whether such articles remain on board or be taken ashore by the aforesaid persons on leaving the vessel.

§ 14. Commercial books already in use and all manuscripts; family portraits; books for the use of passengers, provided that not more than one copy of each work be imported; finished or unfinished drawings and sketches belonging to artists intending to reside in the country, and, in general, all used implements and articles necessary for their art or profession.

§ 15. Used travelling trunks, portmanteaus and bags, belonging to the baggage of passengers and crews of vessels, necessary for their daily personal use during the voyage.

§ 16. Jewellery of passengers.

§ 17. All kinds of old articles of precious metal, rendered unserviceable at the time of, or prior to, clearance or examination.

§ 18. Barrels, hogsheads, cans, casks, cases, receptacles of common black, blue or greenish glass, or of common earthenware or faience; boxes of tin-plate, iron, lead, tin or zinc; sacks and wrappers of coarse packing cloth and other common tissue, and all other similar packages in which goods not dutiable on gross weight are packed, unless said containers be empty or for any reason be emptied, or completely separated from the goods they contained.

§ 19. Straw which has served for packing goods and which is not serviceable for any other purpose.

§ 20. Foreign goods which have paid import duty in any competent Custom-house and are conveyed from one Customs port to another in national vessels, with the necessary clearance papers, according to the regulations in force.

§ 21. Goods and articles entitled to free entry under the provisions of the Tariff.

§ 22. All goods and articles the free importation of which is or may be conceded by a special law, or by a contract entered into by the Federal Government with any national or foreign person, company or corporation (1).

§ 23. Goods and articles directly imported on account of the Union for the service of the Republic.

§ 24. Produce of fisheries carried on by national vessels.

§ 25. Goods introduced into the interior of the Amazonas, Para and Matto Grosso States, from any point of the territories contiguous to such States, and the produce of said territories, in conformity with the provisions of Treaties and Conventions concluded with these frontier Countries.

§ 26. Pieces imported by shipwrights established in Brazil and destined to the building of vessels and steamers in national dockyards on compliance with the formalities required by Art. 17 of Law No. 428, of December 10, 1896.

§ 27. Articles belonging to lyric, dramatic, equestrian and other travelling companies for performances in public; scientific collections of natural history, numismatics and antiquities; statues and busts of whatever material for public exhibition; also foreign goods intended to appear in industrial exhibitions established in the country.

This exemption can only be granted when the interested party deposits the amount of the import duties leviable on the above-mentioned articles or furnishes adequate guarantee; these duties will, however, be collected if within the time granted by the chief of the bureau of entry (which time may be reasonably extended) all the articles thus imported be not re-exported, or proof be not afforded that they have disappeared through usage or through death, in the case of animals.

§ 28. Boats and skiffs of ships declared unseaworthy, when they are sold together with them at public auction. In such case, said boats and skiffs shall only be subject to the fees on the transfer of property.

§ 29. Medicines, clothing and other articles directly imported by the Administration of benevolent and public assistance Institutions, provided that the imported articles be destined to the usage and maintenance of the relieved persons (1).

§ 30. The under-mentioned chemical products when imported as fertilizers or when they can be employed in an agricultural industry:

Mineral or bone phosphate and superphosphate of lime; nitrates of potash and of soda; sulphates of ammonia, copper, iron or potash; sulphur; artificial manures; kainite; chloride of potassium, formicides (1).

§ 31. Animals imported for the improvement of native breeds.

§ 32. Works of art, paintings, sculptures and the like, executed abroad by national artists and imported into the Republic, similar works of foreign artists when imported by Academies of Fine Arts established in the country, also works of art considered as of immediate utility for study or models, and capable of contributing to the progress or development of national art.

§ 33. Receptacles of glass or earthenware imported for the Administrations carrying on the sale of natural medicinal waters of the Republic.

§ 34. Cattle of every description imported across the Rio Grande do Sol frontier, for the purposes of breeding, consumption, working, or any other use in the State; should such cattle be subsequently exported through any port of the Republic, they shall be considered as contraband (1).

§ 35. Books and reagents, models, furniture, machines, and generally all materials for schools, belonging to State Museums or High Schools, or destined for free public education in popular educational establishments subsidised or not by the Federal Government, by the States, or by associations owning a building set apart for that purpose (2).

§ 36. Agricultural machines, in conformity with Art. 424, §§ 27 and 28 of the *Consolidated Customs Laws*, machines intended for central stations, exploitation materials and component parts, machines, component parts thereof, and exploitation materials for use in mines, imported direct by agricultural establishments or mining undertakers for their own use. Undertakings having imported apparatus and materials for any other use shall incur a penalty of double the duty fixed in the Tariff.

By exploitation materials are solely understood chemicals, explosives, metalloids and simple metals, and necessary extracting and transport plant for mining purposes. (Law No. 1686 of August 12, 1907.)

NOTE.—The following goods are effected by §§ 27 and 28 of Art. 424 of the *Consolidated Customs Laws*:

Machines and materials for the improved manufacture of sugar and for the erection or improvement of central stations, imported direct by agriculturists or by the undertakings concerned.

These machines and materials include the following:

1. Iron framework and armature, also accessory parts thereof, such as columns, girders, bolts, rivets, plates of zinc or of galvanized iron for partitions or roofs;
2. Plant for electric or gas lighting complete:
3. Iron pipes for water, gas or steam conducts, with their respective valves and cocks;
4. Tools, portable lifting apparatus, forges and other apparatus:
5. Machines and transmission apparatus for sugar factories, for the distillation of brandy and alcohol:
6. Machine belting, rubber or asbestos laces, and flax, cotton or hemp cords for transmission apparatus;
7. Portable and fixed rails, dump cars for earth works, freight cars, locomotives, turntables ("*rodadores*"), boats and lighters of wood or iron:
8. Fireproof bricks for steam boiler furnaces;
9. Scales for weighing sugar cane and sugar, and iron tanks;

The exemption does not extend to common building bricks, wood of any quality, wire nails commonly known as Paris tacks, machine grease and all articles manufactured by the home industry in a quantity sufficient for supplying the market.

The exemption from duty is also applicable to component parts of machines imported separately, if the examination made by experts appointed by the chief of the bureau of entry proves that such articles cannot be used otherwise than to substitute worn-out identical parts of duty-free machines, or as duplicates of parts in a good condition, but susceptible to eventually become unfit for use.

This provision does not apply to grease boxes, columns, shafting, and other parts of iron connected with the moving gear, which are not to be considered as integral parts of machines, except in the case of machinery and apparatus referred to in § 5 above.

ART. 3.—The articles mentioned in §§ 12 to 15 of Art. 2 may be exempt from duty even when they do not arrive on the same vessel at the same time as the passengers or crew.

(1) See at the end of tariff Articles 2 (1) and 4 of Law No. 2719, dated December 31st, 1912.

(2) See at the end of tariff Art. 16 of Law No. 2719, dated December 31st, 1912.

(1) Repealed by Art. 2 (I) of Law No. 2719, dated December 31, 1912.

(2) See at the end of tariff Articles 44 and 47 of Law No. 2719, dated December 31, 1912.

EXEMPTIONS—continued.

ART. 4.—The permission of the Minister of Finance is necessary for the free importation of the goods enumerated in §§ 22, 23, 26, 29, 31, 32, 33 and 35 of Art. 2.

SOLE PARAGRAPH.—The person effecting the clearance of goods enumerated in §§ 22, 23, 29, 31, 32, 33, 35 and 36 of Art. 2 must, in his application to the chief of the bureau of entry, or to the Minister of Finance, with the view of obtaining the clearance permit, indicate with accuracy the numbers and marks of the packages, their contents, quantity, weight or measure.

As to the articles enumerated in § 26 of Art. 2, the application for free-entry must state the necessary materials or pieces, the name of the vessel, the dockyard where it is to be built, and what is to be its tonnage.

ART. 5.—Goods comprised in §§ 1-8, 11-16, 18-20, 22, 23, 25, 26, 31, 32 and 36 of Art. 2, are not only exempt from import duties, but also from the registration tax of 10% prescribed by Art. 560 of the *Consolidated Customs Laws* (1).

PROHIBITED GOODS.

ART. 6.—The clearance of the following articles and goods is prohibited:

§ 1. All obscene or immoral sculptures, paintings or lithographs.

§ 2. Any article the use or application of which is either obscene or immoral.

§ 3. Counterfeit prints or books referred to in Art. 35 of Law No. 369, of September 18, 1845, and in Decree No. 2491, of September 30, 1859.

§ 4. Daggers, clasp-knives, air-guns and air-pistols; sticks, umbrellas and any other article containing swords, stilettos, daggers or fire-arms.

§ 5. Gunpowder of any quality, when the person effecting the clearance does not present a special permit from the competent Police authorities.

§ 6. Alimentary products or medicines in a state of putrefaction or damaged, and which are found to be injurious to public health, after examination by competent persons in the manner prescribed by § 3, Chap. 3, title VIII, of the *Consolidated Customs Laws*.

§ 7. Arms and ammunition of war, when the Federal Government deems it necessary for the safety and maintenance of public order.

ART. 7.—The articles enumerated in §§ 1, 2, 4 and 6, the importation of which is prohibited in virtue of the preceding article, shall be seized and immediately destroyed or rendered unserviceable; those mentioned in § 3 shall be forfeited, in conformity with Art. 2, of Decree No. 2491, of September 30, 1859; those comprised in §§ 5 and 7 shall, according to their nature, be deposited in the arsenals and military magazines or in any other place that the Government may designate, or be collected in a special warehouse until they can be regularly cleared with the permission of the competent authority; a statement of the proceedings must be taken down in writing and signed by the chief of the Customs.

§ 1. When the articles indicated in §§ 1 and 2 of the preceding article can be destroyed or rendered unserviceable without prejudice or damage to other non-prohibited goods with which they may be packed, these latter may be cleared, otherwise all the goods shall be destroyed.

§ 2. Should any article of value or composed of precious materials be found amongst the goods enumerated in § 4 of the preceding article, and should it be possible, on the other hand, to destroy or render unfit for use the prohibited arms without prejudice or damage to the walking-sticks, umbrellas, whips, etc., in which contained, the provisions of the preceding paragraph will be complied with.

APPLICATION OF THE TARIFF.

ART. 8.—In the application of the tariff and collection of duties no distinction with relation to the goods, or to the owners or importers shall, under any pretence, be made unless established by Law.

ART. 9.—In the collection of duties, no distinction shall be made (save the provisions of Art. 18, §§ 4 and 5) between new and used goods and articles, in the piece or in cuttings, unfinished or incomplete, entirely finished and ready for use, with or without ornaments; neither shall the nature of the packages, nor any circumstance not expressly stipulated in the tariff or provided for in the present dispositions be taken into account.

No article or object shall be reputed as differing from that classed or included in the tariff by the simple fact of its having been ornamented or modified in a manner not therein specified, and which has not altered its nature, quality or use, although a different name shall have been given to it.

ART. 10.—Clothes and articles, embroidered, ornamented or trimmed with gold, silver or precious stones, not specially classed in the tariff or not subject to special provisions of the tariff, shall pay the *ad valorem* duties levied on similar clothes and articles, neither embroidered nor ornamented.

ART. 11.—Wares manufactured or composed of different materials, not subject to special or fixed duties in the tariff or regulated by any particular provision shall be subject to the duties established for similar wares manufactured solely from the predominating material: in case of equality of materials, or of doubt as to the predominating material, such wares shall pay according to the most highly taxed material.

Mixed tissues, with respect to which the special regulations established in the following article must be observed, are excepted.

MIXED TISSUES.

ART. 12.—Tissues visibly composed of different materials, for which no special duty is stipulated in the tariff, shall pay the duty of the most highly taxed component material, whatever be the proportion, except when all the threads of the woof or all those of the warp are composed of a material subject to the lowest duty, in which case a reduction of 10% will be granted.

For tissues mixed with silk the following rules must be observed:

1. Mixed tissues in which all the threads of the woof or all those of the warp are of silk and the remaining threads of different material, shall pay the duties stipulated for similar tissues composed entirely of silk, with a reduction of 50%;

2. Mixed tissues with the warp and woof of silk, but in the warp or woof of which, or in both, there are visible threads of any other material, shall pay the duties established for similar tissues composed entirely of silk, with a reduction of 20%.

No reduction, however, shall be granted to tissues of silk when in the warp or woof are found threads of a less highly taxed material in such an insignificant quantity that they do not alter the nature, importance, or value of the tissues;

3. Mixed tissues with the warp and woof composed of other materials, but in the warp or woof of which, or in both, there are a few threads or mixture of silk, shall pay the duties leviable on the most highly taxed material, with a surtax of 30%;

4. Tissues of any material mixed with gold or silver, and not specially classed in the tariff, shall pay the duties leviable on plain corresponding tissues with a surtax of 20%.

UNENUMERATED GOODS—ASSIMILATIONS.

ART. 13.—Goods not specified or not comprised in one of the numbers of the tariff, nor in any of its general classifications, shall be assimilated to those goods mentioned in the tariff to which they show analogy or affinity either on account of the nature and quality of the component material, or on account of the manufacture, tissue, workmanship or shape, coupled with their use or employment; such goods shall pay the same duties as the goods to which they are assimilated.

§ 1. In order to establish assimilations, the Inspector, after taking the opinion of the experts appointed to examine the goods, shall decide whether the assimilation is possible or not, and in the affirmative, determine in which tariff number the goods are to be classed.

§ 2. Should the interested party not accept the assimilation, he may appeal to the competent superior authority in the form and within the time determined by title XI. of the *Consolidated Customs Laws*.

§ 3. Should the interested party accept the assimilation, such assimilation shall be definite for the special case in question.

§ 4. Should the interested party reject the assimilation, either before or after the appeal, he may be authorised to re-export the goods within a period not exceeding 60 days; after the expiration of this period, the goods must be cleared for consumption and shall pay duty in conformity with the administrative decision.

§ 5. If, after observance of the mode of procedure established in §§ 1 and 2 of the present Article, the goods cannot be assimilated, they shall be dutiable at the rate of 50% *ad valorem*.

GOODS CLEARED *ad valorem* OR ACCORDING TO INVOICE.

ART. 14—The price regulating the *ad valorem* duties to be levied shall be the market price at the place of exportation, increased by all expenses subsequent to the purchase, such as export duties, freight, insurance, commission, etc., up to the port of discharge; in default of such information, or when the amount thus determined is deemed to defraud the National Treasury, the regulating price shall be the wholesale price at the market of importation less the amount of duties, with an additional 10%.

However, the duties on manufactures, clothing or tissues, figured, embroidered or ornamented, rated *ad valorem*, shall never be inferior to those established in the tariff for the same articles, neither figured, embroidered nor ornamented.

ART. 15.—For the clearance of goods liable to *ad valorem* duties, as well as for all other clearances, the interested parties must furnish Consular invoices of the goods imported by them duly visèed by the Brazilian Consul at the place of origin, confirming the declared value which shall be calculated at the rate of exchange of 12 pence per 1,000 *reis*.

In case of false declaration or should it be evident that the invoice produced does not agree with the value of the goods, the interested party shall be liable to a fine equal to treble the ascertained value, but he may, if he deems proper, exercise any recourse authorised by Art. 511 of the *Consolidated Customs Laws*.

ART. 16.—The Comptroller shall verify, by the means at his disposal, the accuracy of the values given in the declaration; to this end he will consider the invoices referred to in Art. 15, or in default of these, other authentic documents relating to the goods submitted for clearance; the examination of the said documents shall be effected with all necessary circumspection; when the real value of the said goods cannot be verified by these means, the market price at the place of import shall, as stated in Art. 14, be adopted as a basis.

ART. 17.—Should the Comptroller not accept the value declared by the interested party, or if the latter rejects the value fixed by the Comptroller, the procedure established in Art 511 of the *Consolidated Customs Laws* shall be followed.

§ 1. Should the value estimated by the experts not exceed by 5 % that declared by the interested party, the duties shall be levied according to value stated in the declaration; if it exceeds 5 %, the duties shall be levied according to the value determined by the experts.

§ 2. Should the value estimated by the experts exceed by 50 % that declared, the interested party shall pay, as a fine to the Treasury, 50 % in addition to the duties.

§ 3.—Appeal from the decisions of the experts shall be allowed, and the interested party has, in all cases, the option to re-export the goods within the time fixed by the Inspector and after payment of any fines that may have been incurred.

ART. 18.—The clearance *ad valorem* includes:

1. Goods which by the tariff are subject to *ad valorem* duties.
2. Goods not mentioned and which cannot be assimilated to others classed in the tariff.
3. Samples not exceeding 100,000 reis in value, even if burdened with a duty in the tariff.
4. Fittings, rigging and articles of usage on board of merchant vessels or men-of-war.
5. Small articles contained in the baggage of passengers, used furniture and other utensils; articles of little value, even if mentioned in the tariff, when, on account of their number, it is difficult to clear them in the ordinary manner. In any case action will only be taken at the request of the interested party and with the permission of the Inspector.

REBATE.

ART. 19.—*Rebate* shall only be granted in the following cases:

1. Tare.
2. Average.
3. Breakage.
4. Accidental damage, or damage through circumstances which could neither be foreseen nor prevented, to goods deposited in warehouses of the State, placed under its supervision, such damage being duly established in accordance with Articles 247 and 248 of the *Consolidated Customs Laws*.
5. In virtue of a Law or of a special provision of the tariff.

SOLE PARAGRAPH.—Goods and other articles appertaining to ships wrecked on the coast of Brazil shall, when sold by public auction for consumption, be allowed a rebate amounting to one-half the import duties.

(1) See at the end of tariff Art. 3 of Law No. 2719, dated December 31, 1912.

NET WEIGHT—GROSS WEIGHT—TARE.

ART. 20—Goods not dutiable in the tariff on *real net weight* or *gross weight*, shall pay duty on *legal net weight*.

§ 1. By *real net weight* shall be understood the weight of the goods separated from the packages, both outside and inside.

§ 2. By *gross weight* shall be understood the weight of the goods with the packages designated in the tariff, including the weight of the paper, wrappers and other materials necessary for preservation, with the sole exception of those of rough wood.

§ 3. By *legal net weight* shall be understood the gross weight after deducting the tares stipulated in the tariff.

ART. 21.—Should the goods be enclosed in more than one package, the tare allowance shall equal the rate accorded for each package, except in cases where, by a special provision of the tariff, the legal tare comprises more than one package.

ART. 22—Should a package contain goods, some of which are dutiable on legal net weight and others on real net weight or gross weight, the duties on the whole shall be levied on real net weight.

The same rule shall apply when goods dutiable on legal net weight, but subject to different duties or tare allowances, are found in the same package.

ART. 23.—Should goods subject to different duties, but dutiable on gross weight, be enclosed in the same package, the weight of the package shall be distributed proportionally amongst each of the goods contained therein; if the package contains goods classed on gross weight together with goods otherwise dutiable, the duties shall be levied on the gross weight of the former.

ART. 24.—When clearing goods for consumption, the interested party has the option of paying on gross weight, the duties for goods dutiable on real net weight or, save the exceptions indicated in the tariff, of paying the duties on real net weight for goods dutiable on legal net weight.

ART. 25.—On the other hand, the Comptroller has the option of verifying the real weight of goods, when he considers the legal tare to be prejudicial to the interests of the public Treasury; but if, for that or any other reason, the real net weight of goods dutiable on legal net weight has been verified, the duties shall be levied according to the weight established.

ART. 26.—If the containers or packages are of the same shape and of equal or nearly equal weight, the net weight shall be established by weighing 1 in 10, 3 in 50, 5 in one hundred, and so on; the average weight thus obtained shall serve as a basis for calculating the total net weight.

The above proportion may be reduced when the number of packages exceeds one hundred or when relating to liquids or other goods which might be deteriorated through such method of verification; but it will be increased when the total weight thus obtained does not tally with that declared for clearance.

ART. 27.—Packages of goods shall be subject to no other duty than that applicable to the goods they contain, whether these be dutiable according to weight, dimension, quality or *ad valorem*.

SOLE PARAGRAPH.—The following are excepted:

1. Crystal or glass receptacles classed in the tariff under No. 2 and those of faience classed under Nos. 4, 5 and 6 of the Tariff.

2. All other receptacles of commercial value, or capable of serving for other purposes, when containing goods which are dutiable on net weight, or goods which, being assessable on gross weight, are subject to a lower duty than would be levied on the receptacles if imported separately.

In such case, the duties on the goods shall be levied according to real net weight.

ART. 28.—If a package subject to duty contains goods dutiable on legal net weight the respective tare shall be considered as the weight of such package.

AVERAGE.

ART. 29—By *average* shall be understood all damage sustained by goods under the following circumstances:

§ 1. Accidents at sea or during voyage, which have occurred from the time of shipment to the time of discharge at the Custom-house or in a Customs warehouse.

§ 2. On account of the natural deterioration of goods.

ART. 30.—A rebate of duty is granted for average in the following cases:

§ 1. If, at the time of discharge, the containers show external signs of the deterioration of the contents, and the interested party makes a claim for rebate within fifteen days from the time of discharge.

§ 2. If, in default of such external signs, the average be proved at the Customs examination or at the time of removal.

§ 3. Cases of average shall be verified either by a commission of experts appointed by the Inspector or Administrator, or by any other means deemed fit by him.

ART. 31.—The experts shall take note of the condition of the goods and amount of damage. Should the damage only be partial, they will separate the damaged from the sound portion, and the latter shall be subject to the regulations established for the clearance of undamaged goods. They shall, in addition, fix the rebate to be accorded for the damaged goods.

ART. 32.—Goods which cannot deteriorate in value through contact with water shall not be considered as damaged at sea or during voyage, nor will goods, which are unsalable on account of their inferior quality, be considered as goods naturally deteriorated.

ART. 33.—The Chief of the Custom-house shall, on the advice of the experts or in consequence of any other information, decide whether it is a case of average or not.

ART. 34.—On the proof of a case of average on account of accidents at sea or during the voyage, or through natural deterioration, the owners or consignees of the damaged goods must, within ten days (which time the Inspector may extend, if he considers proper) from the date on which the goods were officially certified as being damaged, clear the goods subject to the rebate fixed by the experts or, with the permission of the competent Inspector or Administrator, sell them by auction at, or outside the Custom-house gates; at the expiration of this time, the goods shall be considered as abandoned and will be sold by auction, the proceeds of the sale being paid over to the Custom-house or Treasury cashier.

From the above provisions are excluded the cases provided for by Articles 231 (sole paragraph), 385 and 471 of the *Consolidated Customs Laws*, in respect of which the procedure prescribed in said Articles shall be followed.

ART. 35.—When selling damaged goods by auction, the provisions of title VI, chap. 6, of the aforesaid Laws will be observed; the duties shall be levied on the sale price and calculated according to the corresponding tariff rates.

ART. 36.—In case of doubt as to whether goods are damaged or not, or as to whether the damage is the result of an accident at sea or during voyage, or is due to natural deterioration, the Inspector may at the request of the interested party, cause the question to be resolved by experts; in such case the procedure established in articles 512 and 517 of the said Laws shall be followed.

ART. 37.—Alimentary or edible products and simple or compound medicines, liquid or solid, which have been damaged at sea or during voyage, or through natural causes, may not be cleared or sold for consumption by auction until after examination by experts and when it be proved that the deterioration does not render the goods noxious to public health. In contrary cases, such goods shall immediately be rendered unserviceable. A statement of the proceedings will be taken down in writing.

Casks and other packages which have served to contain the above-mentioned goods may, however, be cleared as empty receptacles or sold by auction.

BREAKAGE.

ART. 38.—Faience ware of all kinds, glassware and articles of tinned or enamelled cast iron, imported in bulk or in cases, hogsheads, hampers or other similar packages, shall pay the respective duties with a rebate of 5 % for breakage, whether they be dutiable on real net weight or legal net weight; should the owner or consignee claim a greater rebate, the Inspector may, after due examination by experts appointed by him, allow a further rebate of 5 %; the owner or consignee must either accept this concession or pay duty on each separate piece neither broken nor cracked and abandon the remainder, which shall be sold by auction in conformity with Art. 255 of the *Consolidated Customs Laws*.

SOLE PARAGRAPH.—No rebate for breakage shall be accorded after the real net weight of the goods above-mentioned has been verified in the manner indicated in the concluding portion of the present article.

ART. 39.—A rebate of 1 % for breakage or waste in cases shall be granted to kerosene, whether it be dutiable on real net weight or legal net weight, and the Comptrollers shall, unless protest be lodged for general average, be dispensed from effecting the verification.

ART. 40.—The examination heretofore authorized in order to ascertain a leakage or waste in wines imported in casks, withdrawn from Customs warehouses, is abolished. In future this leakage or waste shall be calculated on the following bases: 3% of the net weight during the first month of their storage, with an increase of ½ % for every additional month up to a maximum of 4 %, which rate, whatever be the period of storage, cannot be exceeded.

FORMALITIES TO BE OBSERVED WHEN CLEARING GOODS.

ART. 41.—The entry or removal of goods deposited in Customs warehouses, the fiscal offices, or their annexes, can only take place subject to payment of the Customs duties, warehouse dues, or any other charge leviable on the goods and after clearance has been effected in accordance with the provisions of the following articles.

ART. 42.—The person who intends to clear dutiable goods is required to present to the chief of the competent Custom-house the following papers:

§ 1. The bill-of-lading and Consular invoice shall be annexed to the corresponding manifests and other documents proving the origin of the goods or articles proposed to be cleared and the right of the party effecting clearance to take delivery thereof. In default of a Consular invoice, the goods shall be subject to the highest rate of duty provided in the tariff (1).

§ 2. A statement, in duplicate, giving the following particulars:

1. Date of presentation;
2. Name of the owner or consignee of the articles or goods;
3. Name of the vessel or vehicle ("*vehiculo*") transporting the goods, its nationality, place of departure and date of arrival in the respective port;
4. The designation of the depository, warehouse or place where the goods are stored; the date of discharge in the first depôt or in the depôt where the goods are found at the time of clearance;
5. Kind, numbers, marks and countermarks of the packages to be cleared;
6. Quantity, quality, weight or dimensions of the goods contained in each package, or of the goods in bulk, in conformity with the basis adopted in the tariff for the calculation of duties, and, should the goods be subject to *ad valorem* duty, the value of each article.
7. Signature of the owner or consignee of the articles or goods, if he personally clears the same, or that of his representative duly authorized for the purpose, in conformity with title III, of the *Consolidated Customs Laws*, by a special power of attorney written and signed by the said owner or consignee.

§ 3. The power of attorney referred to may be written on the declaration itself as follows:

I authorize . . . . Custom-house agent (or my cashier . . . . acting in the capacity of Custom-house agent) to clear the goods mentioned in this statement, I holding myself responsible for all acts done by him, for the duties due to the Treasury in respect of the goods entered in the manifest and bill-of-lading, for any defaults committed by him, for any false declarations of duty, as well as for failure to perform all other formalities or proceedings whatsoever.

§ 4.—The particulars as to weight, dimension or quantity of goods must be given both in figures and in letters.

§ 5. In clearing goods dutiable on weight, the interested party must expressly declare whether the goods are dutiable on *gross weight* or on *real net weight*. If the goods are assessed on *legal net weight*, either because the interested party prefers such method of clearance, or because he is unable to pay duty on the real net weight, the declaration must be made as follows:

Gross weight.
Tare allowance.
Legal net weight.

§ 6. The value of goods dutiable *ad valorem* must be indicated in figures by the interested party in the margin of the respective declaration and should the amount agree, the Comptroller will reproduce the same, in letters, in the body of said document; in contrary cases, he will mention the value to be attributed to the goods.

§ 7. The declaration of entry and discharge shall be previously compared with the translation of the manifest and with the warehouse register, and the respective Customs employees must note this fact on the declaration.

(1) Article 23 of the Instructions approved by Decree No. 3529 dated December 15, 1899, declares that in default of a consular invoice, the goods to be cleared, whatever be their origin, shall be subject to the Maximum Tariff rates. (See also at the end of tariff Art. 53 of Law No. 2719 dated December 31, 1912.)

FORMALITIES TO BE OBSERVED WHEN CLEARING GOODS—con.

§ 8. The value of the goods must appear opposite every denomination and it shall be computed at the rate of exchange of 12 pence per 1000 *reis*, in conformity with the stipulations of Art. 14 of the present dispositions and according to the form established in Schedule C *(omitted)*.

ART. 43.—The Comptrollers must declare in their respective entries the tariff numbers under which each of the goods verified at the time of clearance is classed.

ART. 44.—Save under circumstances provided by the Law, goods enclosed in one package cannot be cleared separately, part for consumption and part for re-exportation or transhipment.

ART. 45.—The clearance for consumption of liquids, and of the goods classed in Schedule H, annexed to the *Consolidated Customs Laws*, shall be effected separately.

ART. 46.—A same clearance cannot include goods deposited in Customs warehouses, goods stored in other depôts or goods left on board a ship or on lighters; the clearance of goods shall, as far as feasible, be divided according to the depôts in which stored.

MISCELLANEOUS PROVISIONS (1).

ART. 47.—The numbering of threads entering in tissues dutiable according to the number of threads contained in a square of 5 millimetres side, shall be effected by the instrument called thread-counter.

The total number of warp and woof threads shall serve to determine the number of threads in the tissue. Should the tissue be irregular, the threads shall be counted on different parts of the piece of the tissue by means of the thread-counter, and the number of threads in the tissue shall be established by taking the arithmetical average of the different parts.

ART. 48.—The removal of samples exempt from duty, according to Art. 2, § 1, may be effected without clearance, after examination by the Comptroller appointed for the purpose, whether the respective package be omitted from the manifest or be mentioned therein as containing samples.

§ 1. The package containing samples is registered as free of duty on the delivery of a certificate written and signed by the person clearing the goods or the owner of the same and viséed by the Comptroller at the time of clearance. This certificate shall mention the mark and number of the package, also the name, port of departure and date of arrival of the importing vessel.

§ 2. Should the same package contain both duty-free and dutiable samples, only the former will be admitted free of duty; the latter shall be sealed up and remain in the package and afterwards duly cleared; the Comptroller must enter in the certificate in question the goods so sealed up and subject to duty.

ART. 49.—Wines, lard, as well as all alimentary products declared unfit for consumption by the National Laboratory, cannot be cleared through the Customs and the importers or consignees must re-export the same within a period fixed by the Inspector of Customs. Should they not comply with this injunction, the goods shall be rendered unfit for consumption, and the importers or consignees shall incur the fine of 1,000,000 *reis* prescribed by Art. 15 of Law No. 489, dated December 15, 1897.

The following shall be considered as noxious to public health and condemned as such:

Wines, as well as all alimentary products containing boric or salicylic acid, alcohol of bad quality, free mineral acids (sulphuric, sulphurous, nitric, hydrochloric); sulphites, alum, fluorates or alkaline fluosilicates, saccharin; salts of strontium, lead, zinc, tin, arsenic, antimony; sulphate of potash in a quantity exceeding 2 grammes per litre of wine, except wines of a strength above 20 degrees, for which 4 grammes of sulphate of potash per litre shall be tolerated.

In beer the following shall be considered as noxious to health: hop substitutes such as wormwood, bitter quassia, colchicum, picrotonine, colocynth, nux vomica, picric acid, aloes, as well as essences prepared with ethers of the fatty series, colouring derived from coal tar or from lead, mercury, copper, arsenic, antimony, barium, or any other substance recognized or which may be recognized by science as noxious to health.

In all cases, the importation of wines found to be artificial is prohibited, even when not containing substances noxious to public health, and the stipulations of the first part of the present provision shall be applicable when, within the time fixed by the Inspector, such wines are not re-exported by the interested party.

ART. 50.—Should proof be afforded that the consumption of certain goods is not allowed in the country of origin thereof, the importation of such goods shall be prohibited.

ART. 51.—The fine incurred at the time of clearance in all cases provided by the Laws in force, shall in the discretion of the Customs Inspectors and according to circumstances, amount to from 1½ to 5%, under Art. 477 of the *Consolidated Customs Laws*.

SOLE §.—The penalty of double duty for discrepancies found on examination of the goods shall be incurred whenever the difference in the duties chargeable exceeds 100,000 *reis*.

ART. 52.—From and after January 1, 1900, in the case of goods bound for any Brazilian port, exporters or freighters shall be required to present for legalization by the Brazilian Consulate at the place of origin of the goods two invoices, one of which shall be handed to the shipper to accompany the goods to their destination and the other retained by the Consulate for transmission to the authorities in the Federal Capital charged with the keeping of general statistics.

ART. 53.—The tariff will be a double one, with maximum and minimum rates. The minimum duty is that provided for in the present tariff: the maximum duty represents double the duty aforesaid (2).

For the application of the tariff established as aforesaid, the Government will determine to what countries the maximum or minimum rates of duty are to apply, they reserving the right to rebate, if they think fit, all or part of the maximum duty, in consequence of concessions granted by certain countries to Brazilian products in the shape of the most-favoured nation treatment.

ART. 54.—All contrary provisions are hereby repealed.

FURTHER CUSTOMS PROVISIONS.

EXEMPTIONS.

I.—Article 1, section VII. No. 2, of Decree No. 8592, dated March 8, 1911, and Article 2, section IX. of Law No. 2524, dated December 31, 1911.

Pit coal imported by national navigation companies, for their own consumption, is exempt from the registration tax of 10% as well as coal for foreign navigation companies agreeing to submit to the conditions imposed upon national companies.

This favour shall be limited to coal exclusively intended for navigation and railways, but the entry and the grant of the exemption shall be effected under official control (‡).

II.—Art. 2, Section IV. of Law No. 2524, of December 31, 1911.

Natural or artificial fertilizers unfit for any other use, sulphate of potassium, chloride of potassium, kainite, sulphate of ammonia, superphosphate of lime, Thomas' slag, animal and artificial guano, also fertilizing mixtures containing potassium, phosphoric acid and azote, shall be admitted free of Customs duties and registration tax if imported by agriculturists, syndicates, or merchants. Chilian saltpetre which can be used for various industrial purposes, will only enjoy this exemption when imported direct by agriculturists for use in cultivating (1).

III.—Art. 2, Section X. of Law No. 2524, of December 31, 1911.

Articles for athletic sports shall be free of duty.

REBATE OF DUTY (2).

I.—Art. 1. No. 1, of LawNo. 2524, of December 31, 1911.

The under-mentioned products imported as raw materials for industrial purposes shall be dutiable as follows:

1. Plain wire destined for the manufacture of barbed fence wire, of staples and hooks, when such wire is imported by manufacturers of said articles (tariff No. 740)—50 reis per kilogramme at the rate of 25 %;
2. Borate of soda or borax crystallized or in powder (tariff No. 200)—150 reis per kilogramme at the rate of 50 %;
3. Oxide of cobalt (tariff No. 274)—3,000 reis per kilogramme at the rate of 25 %.

The following shall pay 8 % *ad valorem*.

1. Electrodes, electric machines, electric turbines, electric furnaces, mounted or not; tinned or lead-coated plates of iron; also fire bricks, necessary for the installation and exploitation of calcium carbide factories setting up in the country;
2. Stamped sheets of tinned iron; glass or faience containers and barrels, employed by fish and shellfish packers, and imported directly by said factories (The provisions of Nos. 4 and 5 of Ch. III. of § 4 of Article 1 of Decree No. 8592, dated March 8, 1911, are equivalent to the present one.);
3. Plant imported for the installation of cement factories (3);
4. Articles for apiculture if imported directly by agriculturists or agricultural syndicates.

II.—Art. 2, Section I. in fine, of Law No. 2524, of December 31, 1911.

A duty of 8 % *ad valorem* is leviable on material required for the first public installation of light or power, for thoroughfares, waterworks, sewerage, and street paving, imported directly by States or Municipalities, and not intended for private persons (4).

III.—Art. 2, Section II. of Law No. 2524, of December 31, 1911.

The following articles imported by agriculturists, agricultural syndicates, navigation and railway companies, or by undertakings and works engaged in the manufacture of faience ware, fine stoneware, and chinaware, or of glazed flooring tiles, in the manner and with the restrictions provided for in Decree No. 8592, of March 8, 1911, shall pay the duties set forth below (5):

			Duties. Reis.
11	Cordage of all kinds, and rope-makers' wares such as oilbags and sacks for filtering oil ("scouffins") and cloth called "*malfil*," plain or with iron or copper fittings, and similar wares	kilog.	186
42	Hose, machine belting and all other articles of leather, for pumps and for ships' use	kilog.	500
51	Oils and oleaginous substances:		
	Of horse, whale, seal and other animals, and oils prepared for lubricating machines	kilog.	48
121	Tar and tar pitch	,,	10
160	Linseed oil, not purified or coloured	,,	32
161	Petroleum, dark, black or reddish, mixed or not with vegetable or animal oils, for lubricating machines	kilog.	7
173	Water or oil paints suitable for painting houses and ships	kilog.	30
175	Tar and other varnish suitable for painting ships and houses	kilog.	80
334	Mast hoops of wood	dozen	290
340	Vessels and small craft	*ad val.*	20 %
373	Pulleys, tackle, blocks and similar block-makers' wares	kilog.	0 80
382	Oars	metre	0 48
424	Cordage in the piece or made up into articles	kilog.	0 88
453	Cordage, rope and cables	,,	1 60
462	Hose	,,	1 60
474	Sailcloth and half-sailcloth for ships and tents	,,	1 60
478	Rags, selvage and waste cuttings	,,	10
508	Felt for sheathing vessels	,,	27
527	Rags, selvage and waste cuttings	,,	10
547	Hawsers, cables, stays and other cordage, tarred or not: In pieces, cuttings or made-up articles	kilog.	75
553	Sailcloth and half-sailcloth	,,	192
555	Hose	,,	192
566	Rags, selvage and waste cuttings	,,	10
617	Amianthus or asbestos:		
	Tissues, ribbons, machine packing and washers of tissue, combined or not with wire or with a composition of rubber or talc	kilog.	150
	Combined or not with rubber with or without wire, and in pulp with an admixture of another material	kilog.	100

(1) See at the end of tariff Art. 54 of Law No. 2719, dated December 31, 1912.

(2) See at the end of tariff Art. 30 of Law No. 2719, dated December 31, 1912.

(‡) See at the end of tariff Art. 2 (II) of Law No. 2719, dated December 31, 1912.

(1) See at the end of tariff Art. 2 (IV) of Law No. 2719, dated December 31, 1912.

(2) See at the end of tariff Articles 5, 15, 43, 46, 48, 59, 60 and 63 of Law No. 2719, dated December 31, 1912.

(3) See at the end of tariff Art. 45 of Law No. 2719, dated December 31, 1912.

(4) See at the end of tariff Art. 6 of Law No. 2719, dated December 31, 1912.

(5) See at the end of tariff Art. 8 of Law No. 2719, dated December 31, 1912.

			Duties. Reis.
	Powder, mixed or compound, for the manufacture of composition to cover boilers, pipes and for similar uses	kilog.	10
	Lubricating cream	,,	30
	Colours, in whatever manner prepared	,,	25
620	Manufactures of clay:		
	Pieces for the building of houses and shops	,,	7
	Articles of fire-clay, not specially mentioned, of any form or shape, suitable for the construction of ovens or of reverberatory furnaces destined for the smelting of metals, sand and other minerals	*ad val.*	8%
	Roofing tiles of all kinds, including ventilators and chimney tops:		
	Of plain clay	hundred	1070
	Of glazed clay	,,	12040
	Bricks:		
	Building, solid	thousand	4000
	do. hollow	,,	8000
	For furnaces or fireproof	,,	2000
	Paving tiles:		
	Plain	square metre	136
	Glazed (ceramic)	,,	400
	Of calcined clay and of non-porous stoneware	,,	800
641	Talc; machine packing covered with cotton, wool or linen	kilog.	80
698	Copper pipes of all kinds	,,	100
700	Lead pipes for water, gas and the like	,,	26
701	Tin worms for stills	,,	48
711	Iron hawsers and cables	,,	32
728	Iron plates for covering houses and "rubberoid"	,,	30
731	Chains of cast iron with unsoldered links ("*de elos desligaveis*"), with or without hooks ("*azas*")	kilog.	32
749	Other screws of all kinds	,,	96
755	Rails, weighing per lineal metre:		
	Up to 10 kilogs	,,	2
	More than 10 kilogs	,,	2
	Spikes or bolts, chairs and screws for use in connection with any kind of rails, imported separately (subject to compliance with Note 99 to the tariff in force)	kilog.	2
756	Pipes:		
	Plain or galvanized, for boilers, water, gas and the like, straight or curved, covered or not	kilog.	4
	Enamelled	,,	40
757	Iron pieces for the construction of buildings, warehouses, ships or boats, bridges, fences, telegraph or telephone posts and the like, fitted together or not	*ad val.*	8%
805	Railway carriages, waggons, etc., for the conveyance of passengers or goods, and accessories for same	*ad val.*	10%
821	Ships' logs of metal	each	1000
849	Manometers	,,	1000
875	Physical instruments and apparatus suitable for electric power and light installations	*ad val.*	8%
983	Automatic scales for weighing coffee, grain, cattle, etc.	,,	8%
995	Machine belting of cotton, linen, wool or rubber	kilog.	200
1033	Machine packing	,,	160
1056	Lamps for ships and locomotives, of white or yellow metal	kilog.	320

IV.—Art. 3, Sections I. to IV. of Law No. 2524, dated December 31, 1911.

The following goods shall pay 8% *ad valorem*:

1. Material imported by the Governments of the States, Municipalities, and the Federal District, on their application, for use in connection with works to be carried out on account of the Administration or under contract with the view of sanitation, improvement of towns, waterworks and sewerage; road plant (including crushers, respective motors and rollers or compressors for macadamising), for the improvement and repair of bars and harbours, for building incinerating ovens, for bridges, lighting, electric railways and traction, including electric power plant necessary for said exploitations or intended for test laboratories; plant for forced-labour penitentiary colonies and prisons; plant and animals intended for the police and fire brigades; plant intended for the equipment of ports and dredging of bays and canals (1);

2. Floating plant for the service and undertakings of navigation in the rivers and lakes of the Republic (2);

3. All plant imported by the Municipality of Para Improvements Company Limited, intended for the sanitation service of the Town of Belem (3);

4. Plant imported by undertakings of river navigation in the Republic;

5. Casks and barrels of all kinds, new and in shooks, intended to contain native wine, if imported by agricultural syndicates or wine growers, also pipes, half pipes and "*bordelaises*," put together or in shooks, imported by national factories of jerked meat ("*xarque*"), for packing suet or grease.

V.—Art. 4 of Law. No. 2524, dated December 31, 1911.

Agricultural machines and implements include machines and implements for the manufacture of fish and shellfish preparations, intended for establishments engaged in the sea products industry. (The provisions of No. 2, Section IV., § 4 of Art. 1 of Decree No. 8592, dated March 8, 1911, are equivalent to the present provision.)

REBATES.

I.—Art. 2, Section III. of Law No. 2524, dated December 31, 1911.

Charitable and public free relief establishments are to be entitled to a rebate of 90% of the tariff rates in force on drugs and medicines in general, on medicinal leaves, seeds, plants, flowers, fruits and roots, on surgical instruments and apparatus, on physical apparatus and instruments specially required for medical treatment and on disinfectants, on Lister's cures, and on cotton, woollen and linen articles for the use of invalid and relieved persons (4).

(1) See at the end of tariff Art. 6 of Law No, 2719, dated December 31, 1912.

(2) See at the end of tariff Art. 7 of Law No. 2719, dated December 31, 1912.

(3) See at the end of tariff Art. 10 of Law No. 2719, dated December 31, 1912.

(4) See at the end of tariff Art. 9 of Law No. 2719, dated December 31, 1912.

II.—Decree No. 9323, of January 17, 1912.

The under-described goods imported from the United States of America are to be entitled to following rebates:

30% on wheaten flour;

20% on balances, ice-chests, cement, corsets, dried fruits, condensed milk, typewriting machines, rubber manufactures mentioned in tariff No. 1033, school furniture, windmills, pianos, clocks and watches, stationery ("*secretarias*"), colours mentioned in tariff No. 173, except inks and varnish.

IMPORT TARIFF.

NOTE. According to Art. 15 of the Preliminary dispositions of the Customs Tariff, the value of goods is calculated at the rate of exchange of 12 pence per 1000 reis ($).

For weights and measures, Brazil has adopted the metrical system.

Nos.	Goods.	Duty. Reis.	Percentage of duty.*	Tare allowance.
	CLASS I.			
	ANIMALS, LIVE, AND PREPARED.			
1	Animals: Live:			
	Birds, fancy and singing birds:			
	Canaries and other small birds..each	2000	50	
	Swans and other large birds... ,,	20000	50	
	Not specially mentioned ..... ,,	5000	50	
	Live stock:			
	Neat cattle ..... head	30000	15	
	Asses, mules and horses ..... ,,	60000	20	
	Sheep and goats ..... ,,	4000	10	
	Pigs ..... ,,	5000	10	
	Fish, gold, and other fancy fish.. ,,	2000	50	
	Of all kinds not specially mentioned..	*ad val.*	30	
	Prepared for museums and cabinets of natural history	Free.	—	
	CLASS II.			
	HAIR AND FEATHERS, RAW OR PREPARED.			
2	Hair, human:			
	Up to 50 centimetres in length.kilog.	15000	30	Bales or sacks, cases or boxes of cardboard or similar packages: gross.
	Exceeding 50 centimetres in length kilog.	40000	30	do.
3	Bristles ..... ,,	1800	30	do.
4	Horsehair:			
	Raw, simple or prepared for weaving kilog.	800	30	Bales or sacks: gross.
	Prepared, of natural colour .... ,,	2400	30	do.
	Prepared, dyed ..... ,,	3600	30	do.
5	Fur of the hare, beaver, rabbit and the like .....kilog.	2000	20	Cases or boxes of cardboard or similar packages: gross.
6	Feathers:			
	Ostrich feathers for dusters .. ,,	2000	30	Bales or sacks: gross.
	Other of all kinds ..... ,,	1500	30	do.
	MANUFACTURED.			
7	Buttons covered with all kinds of hair kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
8	Hair, human:			
	Wigs, fore-locks, and other wigmakers' wares .....kilog.	60000	50	do.
	Rings, bands, cords, bracelets and similar articles, with or without clasps or ornaments of gold or any other metal or material....gramme	300	50	do.
9	Hats of the fur of the hare, otter, beaver or horsehair:			
	Not trimmed .....each	6400	60	
	Trimmed	*ad val.*	60	
10	Mattresses, pillows and other similar articles, with linings or coverings of leather, or of any kind of tissue ..kilog.	2500	50	do.
11	Cordage of all kinds, and rope-makers' wares, such as oilbags, sacks for filtering oil ("*scouffins*") and cloth called "*malfil*," plain or with iron or copper fittings, and similar wares .....kilog.	700	30	Wrappers: gross.
12	Tissues of horsehair ("*crinoline*"):			
	In the piece or in patterns ..... ,,	6000	50	Net.
	In made-up articles of any kind not specified, with or without mountings of steel or whalebone.....kilog.	8000	50	do.
13	Brushes:			
	With handles or backs entirely of ivory, mother-of-pearl, or tortoise-shell, for whatever use.....kilog.	36000	50	Cases or boxes of cardboard or similar packages: gross.

* This column represents in percentage the corresponding specific duties appearing in the first column. It likewise serves to calculate the duties on goods dutiable *ad valorem*.

CLASS II.—HAIR AND FEATHERS, RAW OR PREPARED—continued.

Nos.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
	With handles or backs of bone, buffalo or other horn, or wood, with or without inlaid work:			
	For clothes, hair and similar uses dozen	8000	50	
	For hats, beard, rice powder and similar uses .....dozen	6000	50	
	For moustache, teeth, nails, combs and similar uses .....dozen	2000	50	
	For cleaning metals and other uses dozen	2000	50	
	For tablecloths, floor-scrubbing and like uses.....dozen	9000	50	
	For shoes, harness and animals, with or without straps ....dozen	4000	50	
	Not specially mentioned .... ,,	4000	50	
	Note 1.—Brushes combined with combs, mirrors, etc., shall be liable to a surtax of 20%. By beard brushes shall be meant those of which the surface covered with hair does not exceed 11×6 centimetres. Brushes exceeding this size shall be considered as hair brushes.			
14	Feather dusters:			
	Of peacock and similar feathers dozen	30000	50	
	Of all other kinds ..... ,,	15000	50	
15	Corsets of horsehair.....each	5200	50	
16	Fans of feathers:			
	With ribs of bone, horn or wood.. ,,	3500	50	
	With ribs of ivory, mother-of-pearl or tortoise-shell .....each	24000	50	
	Note 2.—Fans measuring up to 27 centimetres from the extremity of the fittings to the extremity of the feathers shall be considered as children's fans and liable to half the respective duties.			
17	Plumes, pompons, for military equipment:			
	Of feathers .....gramme	100	50	Exclusive of cardboard cases: gross.
	Of horsehair.....kilog.	7000	50	do.
18	Feathers:			
	For flowers and ornaments:			
	Small or in bunches ..... ,,	10000	60	do.
	Birds', ornamental, cock and pigeon feathers, and the like gramme	100	60	do.
	Curled, whole or arranged, detached or united in plumes ....gramme	200	60	do.
	In flowers, single or in wreaths and other ornaments.....gramme	200	60	do.
	Quills for writing:			
	Plain, cut or not.....kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
	Gilt or painted, cut or not ..kilog.	30000	50	do.
19	Brushes, painters', etc.:			
	Brushes:			
	Large, with short handles, for tarring .....dozen	6000	50	do.
	For painting and whitewashing kilog.	3200	50	do.
	Fine, in quills, for drawing and other similar uses .....kilog.	25000	50	do.
	For artists and gilders, including flat brushes for graining .....kilog.	12000	50	do.
	Other kinds, flat, round or pointed, for varnishing, tracing, etc...kilog.	5000	50	do.
	For shaving:			
	With handles of bone, buffalo or other horn, wood or common metal .....kilog.	6000	50	do.
	With handles of ivory, mother-of-pearl or tortoise-shell.....kilog.	30000	50	do.
	Note 3.—Painters' brushes, etc., imported without handles are liable to double the duties.			
20	Brooms of all kinds, with or without handles .....dozen	10000	50	
21	Hand screens:			
	With handles of bone, buffalo or other horn, or wood.....each	1300	50	
	With handles of ivory, mother-of-pearl or tortoise-shell .....each	8000	50	
22	All other articles not specially mentioned	*ad val.*	50	
	Note 4.—Tissues of hair are dutiable as those of wool, according to kind. When articles mentioned in the present class have ornaments or fittings of ivory, mother-of-pearl or tortoise-shell, and when they are not enumerated in that state, they shall be liable to a surtax of 30%; those ornamented with gold or silver shall be subject to a duty of 60% *ad valorem*.			

Nos.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
	CLASS III. HIDES, SKINS AND LEATHER—RAW, PREPARED, TANNED OR VARNISHED.			
23	Hides and skins, raw, of all kinds:			
	Green.....kilog.	200	30	Net.
	Dried and salted ..... ,,	300	30	do.
24	Prepared and tanned:			
	With the hair;			
	Ermine, beaver, otter, etc.... ,,	7600	30	Cases: 10%, bales: gross.
	Not specially mentioned .... ,,	2000	40	do.
	Without the hair:			
	Parings or scraps of kid..... ,,	1200	30	do.
	Sole leather, and tanned cow-hide kilog.	1800	40	do.
	Wild boar, chamois, morocco or moroccoed leather, and kid skins kilog.	2200	30	do.
	Other not specially mentioned:			
	Of natural colour.....kilog.	1400	30	do.
	Dyed or blackened ..... ,,	2200	30	do.
	Varnished:			
	Ox-hide or horse-skins, grained, called Russia leather .....kilog.	6000	60	do.
	Do., smooth and all other smooth or grained leather .....kilog.	3000	30	do.
	Note 5.—Manufactured or embossed leather or hides shall be liable to a surtax of 20%.			
	MANUFACTURES OF LEATHER.			
25	Whip thongs.....dozen	6000	60	
26	Harness of all kinds of leather:			
	For carriages:			
	With ornaments of varnished or tinned iron, single harness....set	60000	60	
	With ornaments of common metal, single harness.....set	120000	60	
	With ornaments of plated, silvered, or gilt metal, single harness ..set	240000	60	
	For tramways .....set	40000	60	
27	Purses, bags, necessaries and sewing cases, plain or combined with silk:			
	Empty or with fittings of bone, horn, wood, iron, etc.....kilog.	4000	60	Cases or boxes of cardboard or similar packages: gross.
	With fittings of ivory, tortoise-shell, mother-of-pearl, etc. .....kilog.	12000	60	do.
	For travelling, valises, haversacks &c.:			
	Without fittings, or plain....kilog.	3000	60	do.
	With fittings of glass, porcelain, bone, horn, wood, iron &c..kilog.	5000	60	do.
	With fittings of ivory, mother-of-pearl, tortoise-shell, gilt or silvered metal &c.....kilog.	15000	60	do.
28	Game bags, plain, or with powder and shot flasks .....each	3200	60	
29	Bridles of leather of all kinds:			
	For saddle horses: With reins, plain, or with trimmings or ornaments of common metal .....each	3000	60	
	Do. with ornaments of fine metal, or of gilt or silvered metal..each	5000	60	
	For draught horses: with reins, plain, or with trimmings or ornaments of common metal .....each	10000	60	
	With ornaments of fine metal, or of gilt or silvered metal .....each	20000	60	
	Halters ..... ,,	1500	60	
	Note 6.—Bridles without reins, and reins imported separately from the bridles, are subject to half the above duties.			
30	Footwear:			
	Boots, long, Hessians .....pair	20000	60	
	Do. not specially mentioned .... ,,	15000	60	
	Boots and laced shoes:			
	Of leather or skin, or cotton, woollen or linen tissue, up to 22 centimetres in length.....pair	3000	60	
	Do. more than 22 centimetres in length .....pair	7000	60	
	Of silk, or other tissue mixed with silk, up to 22 centimetres in length .....pair	6000	60	
	Do. more than 22 centimetres in length .....pair	14000	60	
	Low shoes and buskins:			
	Of leather or skin, or of cotton, woollen or linen tissue, up to 22 centimetres in length .....pair	1200	60	
	Do. more than 22 centimetres in length .....pair	3200	60	
	Of silk, or other tissue mixed with silk, up to 22 centimetres in length .....pair	3000	60	
	Do. more than 22 centimetres in length .....pair	7000	60	

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Slippers and sandals:			
	of leather or skin, or of cotton, woollen or linen tissue, up to 22 centimetres in length.....pair	700	60	
	Do. more than 22 centimetres in length .....pair	1400	60	
	of silk, or other tissue mixed with silk, up to 22 centimetres in length .....pair	3000	60	
	Do. more than 22 centimetres in length .....pair	7000	60	
	Clogs of all kinds ..... ,,	1900	60	
	Note 7.—Boots and shoes with high uppers, for women and children, called ladies' boots and half-boots, which exceed in height, excluding the heels, two-thirds of the length of the sole, and shoes of all kinds embroidered with gold or silver thread, shall be liable to a surtax of 20%.			
	Shoes in which silk does not form an integral part of the tissue but is simply used for embroidering, ornamenting &c. shall not be considered as shoes of tissue mixed with silk.			
	Leather of all kinds, cut-out for shoes, stitched or lined, shall be considered as a finished and prepared article, but a reduction of 20% of the respective duties shall be granted.			
	By "buskins" are understood common shoes, half-galoshed, with straight heels of one piece, low uppers and ordinary eyelets.			
31	Hats and caps of all kinds .....each	4700	60	
32	Ammunition bags, with or without tubes, and those in form of a powder flask.... dozen	12000	60	
33	Girths .....each	1200	60	
34	Carriage traces ("*cilhões*"):			
	Plain, or with ornaments or fittings of common metal .....each	15000	60	
	With ornaments or fittings of plated, gilt or silvered metal .....each	25000	60	
35	Belts of all kinds.....kilog.	10000	60	Cases or boxes of cardboard or similar packages: gross.
36	Horse and like collars:			
	Plain or with ornaments of common metal.....each	6000	60	
	With ornaments of plated, gilt or silvered metal.....each	10000	60	
37	Cravats .....dozen	6300	60	
38	Fans of all kinds .....each	2600	60	
39	Stirrup-leathers.....dozen pairs	18000	60	
40	Gloves;			
	Of kid, including Swedish ,, ,,	27000	60	
	Of chamois, beaver and the like .... dozen pairs	10000	60	
41	Trunks of any size, with or without lining of pasteboard:			
	Covered with sheepskin, canvas and the like:			
	Up to 60 centimetres in length .. each	5000	60	
	From 60 to 80 centimetres in length .....each	12000	60	
	Above 80 centimetres in length.. each	25000	60	
	Of sole or other leather, varnished or not:			
	Up to 60 centimetres in length .. each	12000	60	
	From 60 to 80 centimetres in length .....each	24000	60	
	Above 80 centimetres in length ,,	36000	60	
42	Hose, machine belting and all other articles of leather, for pumps and for ships' use kilog.	2400	30	Net.
43	Blankets, cloths, pads and skins of morocco, (*guariba*, *onça*), goat or other of all kinds .....kilog.	2000	50	do.
44	Breast straps of white, dyed or varnished leather .....each	5000	60	
45	Leggings or gaiters .....pair	5000	60	
46	Tips for billiard cues .....kilog.	5000	50	Cases or boxes of cardboard or similar packages: gross.
47	Cruppers of white, dyed or varnished leather .....dozen	12000	60	
48	Saddles:			
	For men:			
	Covered with pigskin, or with pigskin and chamois leather, or with skin known as *jaspeados*....each	40000	60	
	Covered with sheepskin, or with sheepskin and pigskin .....each	15000	60	
	For ladies or girls:			
	Covered with pigskin, or with pigskin and velvet, or with velvet.. each	50000	60	
	Covered entirely with chamois, morocco or sheepskin, or having the seat only of pigskin ....each	30000	60	
	Note 8.—Saddles and all other similar articles for the use of travellers and persons crossing the frontier, are free from duty.			
	The duties on saddles do not include those of the harness with which they are imported.			
49	Hat bands, stitched or not .....kilog.	2400	20	Cases or boxes of cardboard or similar packages; gross.
50	All other articles of leather not specially mentioned, shoemakers' or saddlers', for military and other outfit, with or without ornaments of common metal ..kilog.	6000	60	do.
	Note 9.—When articles mentioned in the present class are ornamented with gold, silver, ivory, mother-of-pearl or tortoise-shell, and when they are not enumerated in that state, they shall be dutiable at the rate of 60% *ad valorem*.			
	CLASS IV.			
	MEAT, FISH, OLEAGINOUS SUBSTANCES AND OTHER ANIMAL PRODUCTS.			
51	Oils and oleaginous substances:			
	Of horse, whale, seal and other animals, and oils prepared for lubricating machines .....kilog.	300	50	Casks, 15%; tins, 5%.
	Refined, for sewing machines and for similar purposes .....kilog.	1200	50	Tins or glass receptacles: gross.
	Note 10.—These duties are only applicable to oils imported in casks; if imported in demijohns, they shall be liable to a surtax of 20%; and if in bottles, flasks or small decanters, 50%, including the duty on the receptacles.			
	This note is not applicable to refined oils for lubricating sewing machines and the like.			
52	Lard, rendered or prepared .....kilog.	300	50	Barrels, 20%; tins, flasks, pails or similar packages: gross.
	Gordpure, *Vegetole*, *Cottolene*, and the like, and also preparations of tallow in combination with other oily vegetable or animal substances for alimentary use as lard substitutes .....kilog.	500	50	do.
53	Meat:			
	Fresh, frozen or otherwise preserved by a refrigerative process:			
	Beef and pork .....kilog.	100	30	Barrels or kits, 30%; cases, 10%: tins or wrappers: gross.
	Mutton ..... ,,	200	30	do.
	Game of all kinds..... ,,	500	30	do.
	Jerked ("*xarque*") (*) ..... ,,	200	20	do.
	Of all kinds, in brine or smoked ,,	300	20	do.
	Preserved in any manner, unseasoned and not otherwise prepared (Appert's system) .....kilog.	1000	30	do.
	Hams, meat preserves, sausages, tongues, soups or jellies and all other preparations not medicinal .. kilog.	1200	50	Jars or pots, 40%; barrels or kits, 22%; cases, 12%; tins or wrappers: gross.
	Bologna sausages..... ,,	2000	50	do.
	Meat extracts ..... ,,	6000	50	do.
54	Wax:			
	Not melted, unrefined, natural or raw kilog.	700	50	Hogsheads or cases, 18%; in cakes or loaves, covered with straw or cloth: gross.
	Prepared, in cakes or loaves, refined or cleaned, or in white or yellow lumps .....kilog.	1600	50	do.
	Candles, ordinary or plain, and wax tapers .....kilogs.	2400	50	do.
	Articles of wax, not specially mentioned.....kilog.	4000	50	do.

* Under Law No. 2719, dated December 31, 1912, national manufacturers of jerked meat ("*xarque*") will be entitled to a refund at the rate of 20 reis per kilogramme of *xarque* manufactured and exported, as a compensation for the import duties levied on certain raw materials indispensable for their industry.

CLASS IV.—MEAT, FISH, OLEAGINOUS SUBSTANCES AND OTHER ANIMAL PRODUCTS—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
55	Glue or gelatine:			
	Prepared for typography .....kilog.	200	50	Barrels or cases, 10%.
	Not specially mentioned ..... ,,	700	50	do.
56	Spermaceti:			
	Raw or prepared, strained, in lumps or refined .....kilog.	800	20	Barrels or cases, 2 %.
	Candles ..... ,,	1200	60	Cases or boxes of cardboard or similar packages: gross.
57	Guano and other manures	Free		
58	Milk, preserved, condensed, sterilised or prepared in any other manner....kilog.	500	60	Tins, flasks or similar packages: gross.
59	Tongues, tripe or intestines of oxen, pigs and any other animal:			
	Dried or in brine.....kilog.	300	30	Barrels, hogsheads or kits, 35 %.
	Preserved or prepared in any other manner .....kilog.	1200	50	Tins, flasks or wrappers: gross
60	Butter:			
	Milk .....kilog.	1500	50	Earthenware receptacles, 40 %; barrels, 30 %; tins, flasks or similar packages: gross.
	Margarine and substitutes .... ,,	3500	50	do.
61	Eggs of poultry and other domestic birds	Free		
62	Fish not otherwise mentioned, shellfish, oysters and other molusca, also fish roe:			
	Codfish .....kilog.	60	20	Earthenware receptacles, 40 %; barrels, 30 %; hogsheads, tubs or cases: 10 %.
	Other of all kinds, dried, salted or in brine .....kilog.	80	20	do.
	Fresh, frozen or otherwise preserved by a refrigerative process....kilog.	80	20	do.
	Preserved in any manner:			
	Sardines ..... ,,	600	50	Tins or flasks: gross.
	All other..... ,,	1200	50	do.
63	Cheese of all kinds ..... ,,	1200	50	Cases, 18 %; tins or small cases: gross.
64	Soap, not perfumed, of all kinds.... ,,	400	50	Cases, 8 %: tins: gross.
65	Blood of oxen or other animals, dried or prepared.....kilog.	40	20	Barrels or cases, 10 %.
66	Soapy substances and the like, not perfumed.....kilog.	400	20	Cases, 8 %; tins: gross.
67	Tallow or fat:			
	All kinds .....kilog.	100	25	Barrels, 15 %; cases, 10 %; cases or boxes of cardboard or similar packages: gross.
	Candles; purified tallow for pomades kilog.	700	60	do.
68	Stearine:			
	Raw..... ,,	800	60	Barrels or cases, 12 %; cases or boxes of cardboard or similar packages: gross
	Candles .....kilog.	1200	60	do.
69	Bacon, salted or in brine ..... ,,	200	30	Packages of all kinds: gross.

CLASS V.

IVORY, MOTHER-OF-PEARL, TORTOISE-SHELL AND OTHER ANIMAL SUBSTANCES, RAW OR PREPARED.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
70	Ivory and mother-of-pearl, raw, sawn or prepared.....kilog.	3000	15	Net.
71	Tortoise-shell and claws of the tortoise kilog.	7500	15	do.
72	Whalebone..... ,,	500	15	do.
73	Whelks, cowries and other shells not specially mentioned .....kilog.	900	15	do.
74	Sponges:			
	Fine ..... ,,	20000	50	Cases or boxes of cardboard or similar packages: gross.
	Common, for house cleaning and similar use.....kilog.	5000	50	do.
75	Bone:			
	Cuttle ..... ,,	1200	15	Net.
	Other, not specially mentioned.. ,,	300	15	do.
76	Pearls, raw or perforated..... *ad val.*		2	
77	Horns:			
	Of the narwhal, rhinoceros, and hippopotamus .....kilog.	450	15	Net.
	Of neat cattle ..... ,,	60	15	do.
	Of the buffalo and stag, raw.... ,,	300	15	do.
78	Hoofs and claws of all kinds not specially mentioned .....kilog.	300	15	do

MANUFACTURES.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
79	Ornaments and all other adornment or fancy articles &c.:			
	Of bone, buffalo or other horn..kilog.	10000	50	Cases or boxes of cardboard or similar packages: gross.
	Of ivory, mother-of-pearl or tortoise-shell .....kilog.	50000	50	do.
80	Snuff-boxes:			
	Of bone, buffalo or other horn.. ,,	4000	40	do.
	Of ivory, tortoise-shell, or tortoise-shell and horn .....kilog.	30000	50	do.
	Note 11.—Snuff-boxes having a small plate or incrustation of gold or gilt silver shall be liable to a surtax of 30 %; those which, in addition to the plate, have incrustations or mountings of such metals shall be liable to a surtax of 50 %.			
81	Buttons and button moulds: with holes:			
	Of bone, buffalo or other horn..kilog.	1000	50	do.
	Of ivory, mother-of-pearl or tortoise-shell.....kilog.	12000	60	do.
	With shanks and with ornaments of the following or any other material, excepting gold and silver:			
	Of bone, buffalo or other horn..kilog.	3000	50	do.
	With incrustations of, or inlaid with tortoise-shell, ivory or mother-of-pearl .....kilog.	8000	50	do.
	With incrustations of, or inlaid with other materials.....kilog.	6000	50	do.
	Of ivory, mother-of-pearl or tortoise-shell .....kilog.	30000	50	do.
82	Coral:			
	Raw .....kilog.	9000	30	do.
	In manufactures of all kinds.... ,,	30000	30	do.
83	Plates or sheets:			
	Of horn (for lanterns and the like) .. kilog.	2000	50	Net.
	Of ivory (for drawing and the like) .. kilog.	30000	50	do.
84	Fans:			
	Of bone, buffalo or other horn ..each	3000	50	
	Of ivory, mother-of-pearl or tortoise-shell .....each	20000	50	
85	Shark-skin, prepared for polishing..kilog.	250	50	Cases or boxes of cardboard or similar packages: gross.
86	Combs:			
	Of bone, buffalo or other horn, of all kinds .....kilog.	6000	50	do.
	Of ivory, of all kinds..... ,,	28000	50	do.
	Of tortoise-shell:			
	Braid-combs, round combs and the like .....kilog.	60000	50	do.
	Ornamental ..... ,,	100000	50	do.
87	Powder-horns ..... ,,	3000	50	Net.
88	Whalebones:			
	For corsets..... ,,	6000	50	Cases or boxes of cardboard or similar packages: gross.
	For ramrods and other purposes ,,	2000	50	do.
89	All articles not specially mentioned:			
	Of bone, buffalo or other horn.. ,,	6000	50	do.
	Of ivory or mother-of-pearl .... ,,	45000	50	do.
	Of tortoise-shell ..... ,,	65000	50	do.
	Note 12.—Articles of bone, buffalo or other horn, with ornaments of ivory, mother-of-pearl or tortoise-shell, not specially mentioned, shall be liable to a surtax of 30 %. Articles with ornaments of gold or gilt silver shall be dutiable with a surtax of 80 %, unless otherwise specially provided for.			

CLASS VI.

FRUITS.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
90	Fresh fruits, chestnuts, hazelnuts, cocoanuts, walnuts, almonds and olives of all kinds .....kilog.	100	50	Barrels or cases, 14 %; (*ancoretas*), 17 %; (*paroleiras*), 30 %; tins, flasks, small cases, wooden or cardboard cases: gross.
	Fruits, dried or drained, of every kind kilog.	400	50	do.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
91	All other kinds of fruits, nuts, &c., mentioned or not:			
	Preserved in spirits, syrup, in paste or jelly ....kilog.	1200	50	Hogsheads or cases, 10 %; tins, flasks, small cases, wooden or cardboard cases, exclusive of straw envelopes: gross.
	Preserved in sugar, dried or without glazed juice or otherwise prepared or candied....kilog.	2000	50	do.

CLASS VII.

VEGETABLES, FARINACEOUS PRODUCTS AND CEREALS.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
92	Canary seed and panic ....kilog.	150	50	Hogsheads or cases, 12 % sacks: gross.
93	Rice, husked or not(1) .... ,,	160	15	do.
94	Oats in the grain.... ,,	40	10	do.
95	Barley:			
	In the grain(1) .... ,,	40	25	do.
	Roasted or malt .... ,,	40	25	do.
96	Bran and middlings of all kinds(1).. ,,	20	10	do.
97	Flour, feculæ and comestible powders:			
	Wheat flour(2) ....kilog.	25	10	Glass receptacles capable of containing: up to 500 gr., 40 %; more than 500 gr. and up to 2 kilogs. 30 %; more than 2 kilogs. 20 %; hogsheads or cases, 20 %; tins, sacks or other packages of all kinds: gross.
	Flour of maize, rice, potatoes, barley, oats, rye; sago, tapioca and rice powder, starch or amylaceous feculæ and the like(2) ....kilog.	300	20	do.
	Milk food .... ,,	500	10	do.
	Warton's revalenta arabica, Du Barry's revalenta, racahout, salep and other similar products, simple or compound ....kilog.	2000	50	do.
98	Beans of all kinds(1) .... ,,	60	10	Hogsheads or cases, 10 %: sacks: gross.
99	Pastry:			
	Common ship biscuits .... ,,	70	20	Barrels, 35 %; hogsheads or cases, 10 %; sacks, gross; small cases, tins or flasks, or similar packages: gross.
	Biscuits of all other kinds, small cakes and crackers .... ..kilog.	1000	50	do.
	Macaroni, vermicelli and other similar pastes ....kilog.	600	40	do.
100	Maize(1):			
	Small or white Angola millet (for birds)....kilog.	200	50	do.
	All other kinds.... ,,	30	20	do.
101	Wheat in the grain (1).... ,,	10	10	do.
102	Vegetables, farinaceous products and pot herbs, not otherwise mentioned:			
	Dried, fresh, salted or in brine..kilog.	200	20	do.
	Preserved, of all kinds, mixed or not with fruit, in paste or otherwise prepared ....kilog.	800	50	do.

CLASS VIII.

PLANTS, LEAVES, FLOWERS, FRUITS, SEEDS, ROOTS, BARKS, PEELS, FODDER AND SPICES.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
103	Shrubs, trees and plants, living, of all kinds (3)	Free.		
104	Garlic, loose, in plaits, strung or in bunches ....kilog.	200	50	Net.
105	Berries, grains, beans, fruits, thistles, seeds, nuts and other similar products, used in dyeing, medicine, &c.:			
	Bastard saffron, safflower or carthamus (seed) ....kilog.	1100	25	Glass receptacles capable of containing: up to 25 gr. of water, 40 %; more than 25 and up to 250 gr. 30 %; more than 250 and up to 500 gr. 20 %; more than 500 gr. and up to 2 kil. 10 %; more than 2 kilogs. 5 %; *botijas* or other earthenware or faïence receptacles: 20 %; barrels or cases, 10 %; tins or zinc cases, 5 %; bales, gross; small cases or boxes of cardboard or wood, gross.
	Aniseed:			
	Common ....kilog.	300	25	do.
	Star aniseed .... ,,	1100	25	do.
	Vanilla (beans).... ,,	16700	25	do.
	Small cardamom (seed) .... ,,	4400	25	do.
	Perfumed Tonka beans .... ,,	3300	25	do.
	Colocynth (pulp of the fruit).. ,,	1300	25	do.
	Cumin .... ,,	300	25	do.
	Gallnuts .... ,,	200	25	do.
	Linseed .... ,,	100	25	do.
	Water-melon seed, not husked ,,	200	25	do.
	,, ,, husked .... ,,	1100	25	do.
	Nutmegs.... ,,	1600	25	do.
	Mustard (seed):			
	Black or white .... ,,	200	25	do.
	Of any kind, prepared or preserved kilog.	1100	25	do.
	Saint Ignatius' bean (*Ignatia amara*) ....kilog.	1300	25	do.
	Elder, myrtle and juniper berries ,,	200	25	do.
	Sesamum and vanglo seeds .. ,,	100	25	do.
	Seeds for vegetables, gardening, pasture and for agricultural purposes in general (1)....	Free.		
	Not otherwise mentioned ....kilog.	500	25	do.
106	Sweet and other potatoes .... ,,	80	15	Hogsheads or cases, 15 %; hampers or canisters, 5 %.
107	Curry powder (*caril*) .... ,,	1000	20	Flasks, tins or similar packages, gross.
108	Barks and wood, medicinal and for dyeing;			
	Cinnamon ....kilog.	300	30	See No. 105.
	Oak, quercitron (*quercus tinctoria*), Brazil wood, yellow-wood, logwood and fustic; sandal-wood, guaiacum, sassafras and all other kinds of wood or bark for tanning or dyeing....kilog.	100	25	do.
	Not elsewhere mentioned .... ,,	500	25	do.
109	Onions:			
	Loose, in plaits, strung or in bunches ....kilog.	300	50	Hogsheads or cases, 15 %; hampers or baskets, 5 %; flasks, tins or similar packages, gross.
	Preserved, with or without fruits or vegetables of all kinds ....kilog.	800	50	do.
110	Tea, Indian, of any kind .... ,,	3000	50	Wooden cases; weighing up to 10 kil. 32 %; up to 20 kil. 26 %; up to 30 kil. 25 %; up to 50 kil. 23 %; ditto, double, 38 %; tins, 18 %.

Note 13.—The lead, zinc or tin boxes, the straw or cloth used in packing, as well as the small boxes of any kind or of whatever material, are included in the tare allowance on tea in wooden cases.

Cases containing other smaller boxes up to 1 kilog. in weight are not considered as double.

(1) In ports where no improvement works have been undertaken, the goods included in Nos 93, 95 (barley in the grain), 96, 98, 100 and 101 shall only be subject to the 2 % tax in gold on their official valuation.

(2) Under Law No. 2719, dated December 31, 1912, fecula (wheat starch) shall pay 30 reis per kilogramme on the same percentage as in the tariff, and rice starch 400 reis per kilogramme on the percentage of 30 %.

(3) These articles are exempt from the registration tax of 10 %.

(1) These articles are exempt from the registration tax of 10 %.

CLASS VIII.—PLANTS, LEAVES, FLOWERS, FRUITS, &C.—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
111	Mushrooms, dry, fresh or preserved kilog.	800	50	Cases, 10%; flasks, tins or similar packages, gross.
112	Cloves ,,	300	50	Hogsheads or cases, 10%; flasks or glass receptacles, 20%; sacks, gross.
113	Hay, lucern, oat straw and all other fodder, green or dried kilog.	50	20	Bales, gross.
114	Leaves, flowers, herbs, stalks, rushes, mosses, sprouts and other similar products, for medicine and dyeing:			
	Bastard saffron, safflower or carthamus (flowers) kilog.	1300	25	See No. 105.
	Saffron, Spanish or Asiatic (*crocus sativus*) kilog.	20000	25	do.
	Rosemary, leaves ,,	200	25	do.
	,, flowers ,,	700	25	do.
	Lavender (flowers) ,,	200	25	do.
	Kousso (flowers of the *Bravera anthelmintica*) kilog.	1300	25	do.
	Hops ,,	150	15	do.
	Mallow, leaves ,,	400	25	do.
	,, flowers ,,	700	25	do.
	Corsican or coraline moss (*Fucus helminthocroton*), Iceland moss (*Cetraria islandica*) and Irish moss or carrageen kilog.	200	25	do.
	Orchilla weed ,,	200	15	do.
	Mace or nutmeg flowers ,,	3300	25	do.
	Poppy flowers, white, black or red (*Papaver rhoas*) kilog.	500	15	do.
	Not specially mentioned ,,	500	25	do.
115	Tobacco:			
	Cigars hundred	22400	50	
	Cigarettes kilog.	15600	50	Barrels or hogsheads, 10%; cases, 10%; flasks, 20%; sacks or bales, gross; boxes of tin or lead foil, cardboard cases or similar packages, gross.
	In leaves, of whatever origin or quality kilog.	2400	50	do.
	Chewing and the like ,,	5600	50	do.
	Cut or in filaments for pipes or cigarettes kilog.	6800	50	do.
	Snuff ,,	13600	50	do.
116	Laurel leaves ,,	300	50	Hogsheads or cases, 10%; sacks, gross.
117	Yerba maté ,,	300	50	Cases or boxes of cardboard, gross.
118	Pepper:			
	Asiatic, black or Malabar ,,	300	50	Barrels or cases, 10%; sacks, 2%; flasks, tins or similar packages, gross.
	Of any kind, fresh or dried, with or without admixture of fruits or vegetables, or preserved kilog.	800	50	do.
119	Roots and bulbs, for medicine, dyeing &c.:			
	Indian saffron, curcuma or white or yellow ginger kilog.	700	25	See No. 105.
	Liquorice ,,	300	25	do.
	Marshmallow, with or without bark, or grated kilog.	300	25	do.
	Dog grass ,,	200	25	do.
	Orris roots ,,	300	15	do.
	Salep ,,	1700	25	do.
	For gardens, pasture, and for agricultural purposes in general	Free		
	Not specially mentioned	*ad val.*	25	
120	All other spices not specially mentioned, fresh, dried or preserved kilog.	2000	25	Barrels or earthenware pots (*talhas*), 35%; tins, flasks or similar packages, gross.

Note 14.—Articles included in this class, when imported crushed, grated, scraped, or in powder, will be dutiable, in the first three cases, at the rate of 10%, and in the last case, at the rate of 25%, in addition to the duties specified, when not enumerated in that state or when not generally imported in such state.

If the flowers, leaves, roots, seeds, berries, grains, beans &c. of the same plant, of which the several parts are dutiable at different rates, are imported together in the same package, or mixed so that it is not possible to separate them, the duty must be levied as on that part paying the highest duty.

In case of importation of an article which is the subject of important export trade of the country, the duty shall be levied at the rate of 30% of the values fixed in the export tariff.

CLASS IX.

VEGETABLE JUICES, ALCOHOLIC AND FERMENTED BEVERAGES AND OTHER LIQUIDS.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
121	Tar and pitch kilog.	20	15	Barrels, receptacles of earthenware or faience, and tins, gross.
122	Sugar:			
	Candy ,,	500	60	Cases, hogsheads or seroons, 15%; sacks, gross.
	Grape sugar or glucose ,,	200	50	do.
	Of any other kind (1) ,,	1000	80	do.
123	Oils:			
	Olive or sweet oil ,,	400	50	Wooden casks, 20%; tins or other receptacles of all kinds, gross.
	Cotton-seed, palm or cocoanut (2) kilog.	200	50	do.
	Not specially mentioned ,,	300	50	do.
124	Fermented beverages:			
	Beer:			
	Of milk and extract of beer ,,	1700	60	Wooden casks, 20%; bottles and other receptacles of all kinds, gross.
	Common:			
	In barrels ,,	1200	60	do.
	In bottles ,,	1500	60	do.
	Guinness' brand, brewed in England:			
	In barrels kilog.	750	60	do.
	In bottles ,,	500	60	do.
	Mead, cider, ginger ale and other beverages not mentioned:			
	In casks kilog.	600	60	do.
	In other receptacles ,,	400	60	do.
125	Lees of oil or wine ,,	200	30	Barrels, 20%; tins, 5%.
126	Camphor ,,	1000	25	See No. 129.
127	Catechu or terra Japonica ,,	100	25	do.
128	Wax or vegetable tallow:			
	Wax, pure or natural ,,	700	25	Net.
	Composite or prepared ,,	1600	25	do.
	Tallow, natural ,,	200	25	do.
129	Gums, resinous gums, resins and natural balsams: Mastic:			
	Indian or real mastic kilog.	2300	50	Glass receptacles capable of containing up to 125 gr. of water, 60%; more than 125 and up to 250 gr. 50%; more than 250 and up to 500 gr. 40%; more than 500 gr. and up to 2 kilogs. 30%; more than 2 kilogs. 20%; bottles or other receptacles of earthenware or faience, 40%; hogsheads. 10%; tins or cases of tin or zinc, 5%: small cases or boxes of cardboard or wood, gross.
	Elemi gum ,,	400	50	do.

(1) Under Decree No. 6905, dated March 27, 1908, other kinds of sugar shall pay 400 reis per kilogramme if the product of countries not granting direct or indirect bounties on the production or export of sugar. (These countries are the following: Germany, Austria-Hungary, Belgium, France, Great Britain, Spain, Italy, Netherlands, Sweden, Switzerland, Luxemburg and Peru.)

(2) Under Budget Law No. 2719, dated December 31, 1912, cocoa-butter shall pay 2400 reis per kilogramme on the duty percentage of 50%.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Aloes of all kinds ..... kilog.	300	50	See No. 129.
	Ammoniac ..... ,,	700	50	do.
	Arabic, acacia or Senegal gums ,,	300	20	do.
	Assa fœtida..... ,,	500	25	do.
	Copal, hard or soft (dammar gum) kilog.	500	25	do.
	Scammony ..... ,,	9000	50	do.
	Incense or olibanum ..... ,,	200	50	do.
	Jalap, white or black ..... ,,	8000	50	do.
	Gum-lac ..... ,,	400	25	do.
	Peruvian balsam ..... ,,	4000	25	do.
	Mecca balsam or India pitch.. ,,	6000	25	do.
	Turpentine:			
	Bordeaux or common ..... ,,	150	50	do.
	Venetian or other of all kinds ,,	1000	50	do.
	Burgundy pitch..... ,,	400	25	do.
	Pine-pitch:			
	Prepared for instruments (colophany) ..... kilog.	1300	25	do.
	Black, and all other kinds .. ,,	25	25	do.
	Balsam of Tolu, dry or soft .. ,,	1500	25	do.
	Not otherwise mentioned .... ,,	1200	25	do.
130	Liqueurs of all kinds:			
	In casks ..... ,,	2000	60	Wooden casks: 20%; other receptacles of all kinds: gross.
	In other receptacles ..... ,,	1600	60	do.
131	Alcoholic liquids and beverages:			
	Absinthe, brandy, eucalypsinthe, cognac, kirsch, rum, whiskey, cane spirit, French, Rhenish, Jamaican and all other kinds of spirit:			
	In casks ..... kilog.	1500	60	do.
	In other receptacles ..... ,,	1300	60	do.
	Geneva:			
	In casks ..... ,,	800	60	do.
	In other receptacles ..... ,,	400	60	do.
	Alcohol, rectified ..... ,,	500	60	do.
132	Manna of all kinds ..... ,,	1000	50	Tins, 5%; small cases or boxes, 10%; small cases or boxes in cases, 20%; flasks or pots, 20%.
133	Opium, raw or solid..... ,,	12000	50	See No. 129.
134	Fruit juices of all kinds ..... ,,	300	50	do.
	Unfermented grape juice ..... ,,	300	50	Net.
135	Vinegar:			
	Common, or for table use, red or white kilog.	100	50	Wooden casks, 20%; tins, flasks and similar packages: gross.
	Prepared or for preserves, such as vinegar prepared with tarragon and the like..... kilog.	800	50	do.
136	Wines: Bitters, amer Picon, Fernet, Vermouth and similar beverages:			
	In casks ..... kilog.	500	50	Wooden casks, 20%; other receptacles of all kinds: gross.
	In other receptacles ..... ,,	300	50	do.
	Champagne and other sparkling wines kilog.	1600	50	Wooden casks, 20%; other receptacles of all kinds: gross.
	Not specially mentioned:			
	Containing up to 14 degrees of absolute alcohol:			
	In casks ..... kilog.	240	50	do.
	In other receptacles ..... ,,	220	50	do.
	Containing more than 14 degrees and up to 24 degrees of absolute alcohol:			
	In casks ..... kilog.	500	50	do.
	In other receptacles ..... ,,	300	50	do.
	Containing more than 24 degrees of absolute alcohol:			
	In casks ..... kilog.	600	50	do.
	In other receptacles ..... ,,	400	50	do.
137	Syrups, not medicinal, of all kinds ,,	1400	50	See No. 129.

Note 15.—Articles included in this class, if of a nature to be imported in one of the following conditions, viz.: Crushed, grated, scraped or in powder, will pay, in the first three cases, 10%, and in the last case 25%, in addition to the respective duties, when not enumerated in that state or when not generally imported in such state.

Straw wrappers and wooden envelopes containing bottles or casks are exempt from duty.

Nos.	Goods.	Duty. Reis.	Percentage of duty	Tare allowance.
	CLASS X. MATERIALS AND SUBSTANCES FOR PERFUMERY, DYEING, PAINTING, &c.			
138	Musk ..... gramme	250	25	See No. 129.
139	Ultramarine of all kinds..... kilog.	250	25	Cases, 10%; tins or flasks, 5%; packets, gross.
140	Bistre ..... ,,	1000	25	See No. 129.
141	Carmine ..... ,,	10000	25	do.
142	Charcoal, for drawing..... ,,	800	25	Cases or boxes of cardboard or similar packages: gross.
143	Blue ashes ..... ,,	150	25	Hogsheads or cases, 10%; tins or flasks, 5%; packets: gross.
144	Cochineal ..... ,,	1000	25	See No. 129.
145	Coral, fine, in powder ..... ,,	400	25	Small cases, boxes, tins, or flasks of all kinds: gross.
146	Aniline or fuchsine colours of all kinds, &c. solid or liquid..... kilog.	2000	25	See No. 177.
147	Cork, pulverized, or Spanish black ,,	100	25	Hogsheads or cases, 10%; tins or flasks, 5%; packets: gross.
148	Essences, artificial, of all kinds .. ,,	6000	30	See No. 177.
149	Shoe blacking: Liquid ..... ,,	250	50	Pots of earthenware, faience or glass, tins, boxes or similar packages: gross.
	In paste or powder ..... ,,	800	50	do.
150	Indigo ..... ,,	1200	20	Hogsheads or cases, 10%; tins or flasks, 5%; packets: gross.
151	Kermes, animal or vegetable, or cochineal-kermes ..... kilog.	800	25	See No. 129.
152	Lac colours of all kinds ..... ,,	2000	25	do.
153	Pencils:			
	Large, for carpenters ..... ,,	1000	40	Cases or boxes of cardboard or wood or similar packages: gross.
	For drawing or writing ..... ,,	3000	40	do.
	Lead, not cased..... ,,	8000	40	do.
154	Pastes or extracts for dyeing, liquid or solid:			
	Of pastel ("*isatis tinctoria*") or woad, gallnuts, logwood, Brazilwood, sandalwood and sumac kilog.	500	25	See No. 129.
	Rennet, liquid or in powder, for making cheese ..... kilog.	50	25	Net.
	Not specially mentioned..... ,,	1000	25	See No. 129.
155	Gilding size..... ,,	100	25	do.
156	Colouring materials, such as alizarine, anchusine, bixine, garancine, curcumine, indigotine, hematine, braziline, carthamine (safflower carmine) and other not specially mentioned .. kilog.	1800	25	See No. 177.
157	Mordant for gilding ..... ,,	500	20	See No. 129.
158	Nankin yellow ..... ,,	2000	25	do.
159	Ochres (natural oxides of iron):			
	Brown, yellow and red earth.. ,,	100	50	Hogsheads or cases, 5%; tins: gross
	Royal red ("*roxo rei*") and the like kilog.	100	50	do.
160	Oils, fixed, liquid and concrete:			
	Almond, sweet or bitter, and sesamum or vanglo ..... kilog.	800	40	See No. 177.
	Croton tiglium ..... ,,	4000	40	do.
	Codliver and skateliver ..... ,,	1000	50	do.
	Male fern..... ,,	8000	50	do.
	Linseed:			
	Not purified or coloured .... ,,	200	50	do.
	Purified or colourless ..... ,,	600	50	do.
	Boiled .. .. ,,	300	50	do.
	Nutmeg oil and butter ..... ,,	4000	50	do.
	Castor-oil..... ,,	600	60	Casks of wood or iron. 10%; receptacles of faience or glass, and tins: gross.
	Oils not otherwise mentioned (medicinal) ..... kilog.	2000	50	See No. 177.
	Note 16.—The duties applicable to oils likewise comprise those on the receptacles in which contained.			
161	Oils, pyrogenous or empyreumatic:			
	Cade oil ..... kilog.	600	50	do.
	Naphtha ..... ,,	150	50	do.
	Petroleum:			
	Prepared or refined for illuminating ..... kilog.	40	60	do.

CLASS X.—MATERIALS AND SUBSTANCES FOR PERFUMERY, DYEING, PAINTING, &C.—con.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Gasoline, of any specific gravity kilog.	40	60	Gross.
	Dark, black or reddish, for lubricating machines, and residues from petroleum distillation .... kilog.	40	50	See No. 177.
	Crude, impure, suitable for fuel (1) kilog.	10	50	do.
	Not specially mentioned..... ,,	1000	50	do.
162	Oils, volatile, essential or essences:			
	Rosemary .....kilog.	3000	50	do.
	Spike or lavender ..... ,,	5000	50	do.
	Aniseed ..... ,,	8000	50	do.
	Bergamot..... ,,	8000	50	do.
	Cinnamon ..... ,,	8000	50	do.
	Balm-mint or melissa ..... ,,	3000	50	do.
	Clove..... ,,	3000	50	do.
	Eucalyptus ..... ,,	3000	50	do.
	Orange-blossom (neroli) ..... ,,	40000	50	do.
	Geranium ..... ,,	10000	50	do.
	Peppermint..... ,,	10000	50	do.
	Juniper ..... ,,	5000	50	do.
	Orange peel or curaçao ..... ,,	10000	50	do.
	Mustard ..... ,,	20000	50	do.
	Nutmeg ..... ,,	5000	50	do.
	Rose ..... ,,	100000	50	do.
	Turpentine:			
	Terpin or terpinol..... ,,	3000	50	do.
	Spirits of turpentine or common oil of turpentine:			
	Pure .....kilog.	200	50	do.
	Impure..... ,,	100	50	do.
	Not specially mentioned..... ,,	8000	50	do.
	Note 17.—The verification of real net weight is not allowed for volatile or essential oils or essences.			
163	Carmine paper .....kilog.	7000	50	Cases or boxes of cardboard or similar packages: gross.
164	Perfumery ..... ,,	4000	60	Pots or flasks of glass or faience, tins, small cases or boxes of cardboard or wood, painted or varnished or similar packages: gross.
	Note 18.—This number does not include pure essences and oils, but only those mixed preparations which under the name of oils, extracts or essences, are intended for the hair, handkerchief, &c.; also eau de Cologne and similar waters, used for perfumery; tooth washes of all kinds; waters for dyeing, softening and preserving the skin or hair; aromatic vinegars used for the toilet; powder for softening, dyeing or preserving the hair, teeth, skin, &c.; pomades or greases for the hair; toilet soap in cakes, powder, paste or prepared in any other manner; aromatic or perfumed pastilles, tablets and cones, and other similar articles not elsewhere mentioned. Perfumery in pots, flasks or vases, of gilt or ornamented porcelain, or of glass (No. 2), will pay double the respective duties.			
165	Powders: Lampblack .....kilog.	100	25	Hogsheads or cases 25 %.
	Ivory-black ..... ,,	2000	25	Hogsheads or cases 5 %.
	For printing, also powder for colouring, gilding or silvering, simple or prepared in varnish .....kilog.	1000	25	Tins, flasks, cases of cardboard or wood or similar packages: gross.
166	Animal black (calcined bones):			
	In lumps ..... ,,	30	25	Hogsheads or cases 10 %.
	In powder ..... ,,	100	25	Tins or flasks: gross.
167	Rouge ..... ,,	2500	50	See No. 129.
168	Sigillata earth ..... ,,	1200	50	Hogsheads or cases 10 %; tins or flasks, 5 %.
169	Sinopite ..... ,,	1200	50	do.
170	Umber, of Cologne or Cassel ..... ,,	500	50	do.
171	Sumac ..... ,,	25	25	do.
172	Sienna earth, calcined or in powder ,,	250	50	do.

(1) Under Budget-Law No. 2719, dated December 31, 1912, impure transparent petroleum for operating motors, is dutiable under this subdivision.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
173	Inks and colours:			
	Writing ink:			
	Liquid .....kilog.	600	50	Pots, bottles, tins or other receptacles of all kinds of earthenware, faience or glass: gross.
	In powder or paste ..... ,,	1200	50	do.
	Marking ink ..... ,,	3000	50	do.
	For drawing:			
	In boxes ..... ,,	4000	50	Boxes, glass vessels, shells or similar packages: gross.
	In shells ..... ,,	30000	50	do.
	In powder, paste or cakes ,,	4000	50	do.
	Water colours of all kinds .... ,,	80	25	Barrels, 10 %; tins, iron receptacles, metal tubes or cylinders: gross.
	Prepared in oil and the like:			
	For printing or lithography, and for painting houses, &c. kilog.	100	25	do.
	Fine, in tubes or cylinders of metal and the like ....kilog.	4000	50	do.
	Note 19.—In the weight of paint-boxes is included the weight of all the accessories contained therein.			
174	Green colours of all kinds .....kilog.	400	50	Hogsheads or cases, 10 %; tins or flasks, 5 %; packets: gross.
175	Varnishes:			
	Of tar ..... ,,	500	50	Tins or flasks: gross.
	Not specially mentioned..... ,,	1000	50	do.
	Note 20.—Articles included in this class, if of a nature to be imported in one of the following conditions, viz.,: Crushed, grated, scraped or in powder, will pay, in the first three cases, 10 %, and in the last case 25 %, in addition to the respective duties, when not enumerated in that state or when not generally imported in such state.			

CLASS XI.

CHEMICAL PRODUCTS, DRUGS AND PHARMACEUTICAL SPECIALITIES.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
176	Acetone or pyro-acetic spirit.....kilog.	1100	25	See No. 177.
177	Acetates or pyrolignites:			
	Of aluminium ..... ,,	450	15	Glass receptacles capable of containing: up to 15 gr. of water, 80 %; more than 15 and up to 125 gr., 70 %; more than 125 and up to 500 gr., 50 %; more than 500 gr. and up to 2 kil., 40 %; more than 2 and up to 4 kil., 20 %; more than 4 kil., 10 %; pots ("*botijas*") or other receptacles of earthenware or faience, 30 %; hogsheads or cases, 10%; tins, 5%; iron barrels or receptacles, 12 %; small cases of cardboard or wood: gross.
	Of ammonium ..... ,,	1100	25	do.
	Of lead, liquid or crystallized ,,	200	25	do.
	Of copper, crystallized or in powder kilog.	500	25	do.
	Of iron..... ,,	150	15	do.
	Of potassium ..... ,,	1000	50	do.
	Of sodium ..... ,,	1000	50	do.
	Of strontium ..... ,,	3000	25	do.
	Of uranium ..... ,,	7500	25	do.
178	Acids:			
	Acetic:			
	Glacial or crystallizable .. ,,	250	25	do.
	Diluted or liquid ..... ,,	100	25	do.
	Arsenious or white oxide of arsenic kilog.	250	25	do.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Benzoic or flowers of benzoin..kilog.	4500	25	See No. 177.
	Boric, crystallized, in shells or in powder.....kilog.	250	25	do.
	Bromic..... ,,	1000	25	do.
	Carbolic or phenic:			
	Pure, colourless, liquid or in crystals .....kilog.	400	25	do.
	Impure, red or black .... ,,	150	25	do.
	Carbonic, liquefied ..... ,,	200	25	do.
	The same, in steel bulbs, for syphon bottles, sparklets and the like (gross weight including cardboard boxes) .....kilog.	250	35	do.
	Citric, crystallised or in powder .. ,,	700	25	do.
	Hydrochloric, chlorhydric or muriatic:			
	Pure .....kilog.	120	25	do.
	Impure ..... ,,	30	25	do.
	Formic..... ,,	500	25	do.
	Iodic..... ,,	12000	25	do.
	Lactic ..... ,,	1600	25	do.
	Nitric or azotic:			
	Pure ..... ,,	150	25	do.
	Impure ..... ,,	100	25	do.
	Oxalic ..... ,,	200	25	do.
	Perchloric ..... ,,	6000	25	do.
	Phosphoric:			
	Solid or glacial ..... ,,	1250	25	do.
	Liquid ..... ,,	200	25	do.
	Picric ..... ,,	1000	25	do.
	Pyrogallic ..... ,,	5000	25	do.
	Pyroligneous, pyroacetic or wood vinegar.....kilog.	50	25	do.
	Salicylic, crystallized or in powder kilog.	1250	25	do.
	Sorbic or malic ..... ,,	10000	25	do.
	Succinic, volatile salts of succinite or amber.....kilog.	2000	25	do.
	Sulphuric, oil or spirit of vitriol:			
	Pure.....kilog.	120	25	do.
	Impure..... ,,	30	25	do.
	Sulphurous, liquid or compressed kilog.	200	25	do.
	Tartaric, crystallized or in powder kilog.	700	25	do.
	Valerianic ..... ,,	2000	25	do.
179	Mineral waters, natural or artificial ,,	350	60	Bottles, pots ("*botijas*") and other receptacles of all kinds: gross.
180	Albumen, animal, dried ..... ,,	1500	30	See No. 177.
181	Albuminates of metals of all kinds ,,	2500	50	do.
182	Alkaloids and their salts:			
	Aconitine .....gramme	180	30	do.
	Atropine ..... ,,	120	30	do.
	Caffeine, theine and theobromine gramme	30	30	do.
	Cocaine ..... ,,	150	30	do.
	Codeine ..... ,,	120	30	do.
	Digitaline ..... ,,	300	30	do.
	Duboisine ..... ,,	900	30	do.
	Ergotinine ..... ,,	4500	30	do.
	Evonymine ..... ,,	120	30	do.
	Morphine ..... ,,	60	30	do.
	Narceine..... ,,	240	30	do.
	Pilocarpine ..... ,,	1200	30	do.
	Pelletierine ..... ,,	900	30	do.
	Quassine..... ,,	300	30	do.
	Quinine (1)..... ,,	10	20	do.
	Strychnine..... ,,	20	30	do.
183	Alcohol, amylic, or fusel oil, and methylic or wood spirit .....kilog.	1000	50	do.
184	Alcoholates or medicinal spirits	4000	50	do.
185	Gun cotton or pyroxylin..... ,,	4000	25	do.
186	Alumina, dry or gelatinous ..... ,,	2500	25	do.
187	Ambergris .....gramme	600	15	do.
188	Ammonia, liquid, volatile alkali or spirits of sal ammoniac .....kilog.	150	20	do.
189	Antimoniate of potassium, plain, diaphoretic antimony, washed or not..kilog.	1200	40	do.
190	Antipyrine, analgesine, exalgene, antifebrine, acetanilide, phenacetine, metacetine, thalline and kairine ....kilog.	10000	15	do.
191	Anthrakokali of all kinds ..... ,,	1400	25	do.
192	Anthraquinone and hydroquinone ..... gramme	30	25	do.
193	Apiol .....kilog.	20000	25	do.
194	Arseniate and arsenite of potassium or of sodium:			
	Impure .....kilog.	1600	50	do.
	Pure..... ,,	400	40	do.
195	Milk sugar or lactose ..... ,,	800	40	do.
196	Balsams prepared of all kinds .... ,,	2000	40	do.
197	Benzine ..... ,,	200	40	do.
198	Benzoates:			
	Of ammonium ..... ,,	7000	50	do.
	Of bismuth..... ,,	8000	50	do.
	Of lithium ..... ,,	8000	50	do.
	Of naphthol or benzonaphthol ,,	6000	50	do.
	Of sodium ..... ,,	5000	50	do.
199	Biscuits, medicinal ..... ,,	2500	50	do.
200	Borate of soda or borax, in crystals or powder .....kilog.	150	50	do.
201	Bromides and bromates:			
	Of ammonium or ammonia ..kilog.	2000	50	See No. 177.
	Of camphor ..... ,,	5000	50	do.
	Of ethyl ..... ,,	6000	50	do.
	Of iron..... ,,	4000	50	do.
	Of lithium ..... ,,	8000	50	do.
	Of potassium..... ,,	2000	50	do.
	Of sodium ..... ,,	2000	50	do.
	Of strontium ..... ,,	3000	50	do.
202	Chemical re-agents in boxes.....	*ad val.*	50	
203	Cantharides .....kilog.	4000	50	do.
204	Medicinal capsules, dragées, pearls, globules and bonbons .....kilog.	20000	25	do.
205	Carbonates and carburets:			
	Of ammonium or ammonia .. ,,	400	40	do.
	Of barium or baryta:			
	Pure..... ,,	500	50	do.
	Impure ..... ,,	150	50	do.
	Of bismuth ..... ,,	5000	50	do.
	Of lime or calcium:			
	Pure ..... ,,	500	50	do.
	Impure ..... ,,	100	50	do.
	Of lead (white lead) ..... ,,	100	25	do.
	Of copper..... ,,	1000	50	do.
	Of creosote ..... ,,	6000	15	do.
	Of iron ..... ,,	400	50	do.
	Of guayacol..... ,,	15000	15	do.
	Of lithium ..... ,,	8000	50	do.
	Of magnesia or magnesium .. ,,	400	25	do.
	Of potassium or of potash (sub.):			
	Impure, Dantzic, pearlash, or commercial potash .....kilog.	30	20	do.
	Purified, salt of tartar or vegetable alkali.....kilog.	200	25	do.
	Bicarbonate of potassium or of potash .....kilog.	200	25	do.
	Of strontium or strontian .... ,,	250	25	do.
	Of sodium or soda (sub.), or soda of commerce (minerali alkali)..kilog.	30	20	do.
	Of sodium or soda (sub.) pure ,,	200	25	do.
	Bicarbonate of sodium or of soda ,,	100	50	do.
	Of zinc:			
	Pure ..... ,,	1000	50	do.
	Impure..... ,,	200	50	do.
206	Vegetable charcoal, pure, medicinal, of all kinds .....kilog.	1000	50	do.
207	Castoreum, in lumps or powder .. ,,	30000	15	do.
208	Beer, medicinal, of any kind..... ,,	2000	50	Tins or flasks gross.
209	Tea and medicinal substances of all kinds kilog.	2000	50	See No. 177.
210	Chloral, bromal and paraldehyde .. ,,	4000	50	do.
211	Chlorates of potash or sodium, in crystals or powder .....kilog.	300	50	do.
212	Chloroform and bromoform ..... ,,	2400	30	do.
213	Chlorides, hydrochlorates, chlorhydrates or muriates:			
	Of ammonium or ammonia (inodorous sal ammoniac:			
	Pure .....kilog.	400	50	do.
	Impure..... ,,	150	50	do.
	Of antimony or butter of antimony:			
	Liquid .....kilog.	700	50	do.
	Solid or concrete ..... ,,	2500	50	do.
	Of arsenic ..... ,,	3000	50	do.
	Of barium or baryta..... ,,	300	50	do.
	Of lime..... ,,	50	50	do.
	Of calcium:			
	Pure ..... ,,	500	50	do.
	Impure..... ,,	100	50	do.
	Of lead..... ,,	1000	50	do.
	Of tin ..... ,,	500	50	do.
	Of ethyl and methyl ..... ,,	2000	20	do.
	Of iron, solid, liquid or sublimate kilog.	1000	50	do.
	Of mercury (*proto*, *bi*, or *deuto*), sweet or precipitate mercury, white precipitate, calomel and corrosive sublimate .....kilog.	1800	30	do.
	Of nickel .....id.	1800	50	do.
	Of gold, pure, or of gold combined with other metals.....gramme	400	20	do.
	Of potassium or potash, liquid (Javelle water) .....kilog.	300	25	do.
	Of silver	40000	50	do.
	Of soda, liquid (Labarraque water) kilog.	300	25	do.
	Of sodium, common or cooking salt:			
	Coarse or impure .....litre	25	25	do.
	Pure .....kilog.	100	25	do.
	Of strontium or strontian .... ,,	500	50	do.
	Of zinc:			
	Pure .. .. ,,	600	50	do.
	Impure ..... ,,	300	50	do.
	Of sodium or soda (sub.), pure ,,	200	25	do.
214	Chocolate, medicinal, of all kinds.. ,,	3000	25	do.
215	Chromo-fluor or chromo-fluorate .. ,,	600	15	do.
216	Chromates and bichromates:			
	Of lead:			
	Yellow, or chrome yellow	300	30	do.
	Red or vermilion ..... ,,	900	30	do.
	Of potassium or potash ..... ,,	150	15	do.
217	Cigarettes, medicinal, of all kinds ,,	4000	40	do.
218	Citrates:			
	Of iron, pure, or of iron and ammonia, or of iron and any other metal..... .....kilog.	2000	40	do.

(1) Under Budget-Law No. 2719, dated December 31, 1912, quinine and its salts shall pay 2 reis per gramme.

CLASS XI.—CHEMICAL PRODUCTS, DRUGS AND PHARMACEUTICAL SPECIALITIES—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Of iron and quinine .....kilog.	2000	40	See No. 177.
	Of lithium..... ,,	12000	40	do.
	Of magnesia, granulated, effervescent .....kilog.	2000	40	do.
	Of potassium or potash ..... ,,	2000	40	do.
219	Collodion of all kinds ..... ,,	2000	50	do.
220	Conserves, electuaries, pulps and opiates, of all kinds, for medicinal purposes kilog.	1600	40	do.
221	Creosote:			
	Mineral, colourless or coloured ,,	1000	40	do.
	Vegetable or wood..... ,,	2000	40	do.
222	Cyanides, hydrocyanates, cyanhydrates, hydro-ferrocyanates or prussiates:			
	Of iron (Prussian blue) .....kilog.	1800	30	do.
	Of potassium:			
	Pure ..... ,,	1600	50	do.
	Impure for industries ..... ,,	500	25	do.
223	Disinfectants not specially mentioned	*ad val.*	25	
224	Dextrine .....kilog.	100	25	do.
225	Diastase or maltine ..... ,,	30000	50	do.
226	Elaterium .....gramme	300	50	do.
227	Elixirs, liqueurs and solutions, medicinal, of all kinds .....kilog.	3200	40	do.
228	Emulsions of all kinds..... ,,	2400	40	do.
229	Salves:			
	In the paste or in magdaleons.. ,,	3000	50	do.
	Spread (plasters) on cercloth:			
	Vesicatories of all kinds or of any brand .....kilog.	4000	25	do.
	Waxed, oiled or pharmaceutical taffetas.....kilog.	8000	25	do.
	Adhesive, and those not specially mentioned .....kilog.	2000	50	do.
230	Sponges, calcined ..... ,,	2800	40	do.
231	Ethers:			
	Acetic ..... ,,	800	50	do.
	Hydrobromic ..... ,,	3000	50	do.
	Hydrochloric ..... ,,	2000	20	do.
	Hydriodic ..... ,,	9000	25	do.
	Nitric ..... ,,	2000	40	do.
	Sulphuric..... ,,	500	25	do.
232	Extracts, soft or dry:			
	Of saffron..... ,,	70000	25	do.
	Of liquorice, dry or moist .... ,,	900	30	do.
	Of belladonna..... ,,	2500	50	do.
	Of cascara sagrada..... ,,	3500	50	do.
	Of hemlock ..... ,,	1500	50	do.
	Of ergotized rye or ergotine .. ,,	6000	50	do.
	Of ipecacuanha or *poaya*..... ,,	30000	50	do.
	Of henbane ..... ,,	1500	50	do.
	Of nux vomica ..... ,,	2000	50	do.
	Of Opium..... ,,	25000	50	do.
	Of cinchona..... ,,	5000	50	do.
	Of rhubarb ..... ,,	3000	50	do.
233	Extracts, liquid, of all kinds ..... ,,	10000	50	do.
234	Iron and steel:			
	In whole or porphyrized filings ,,	500	50	do.
	Reduced by hydrogen or by electricity kilog.	2500	50	do.
235	Fluorides of all kinds.....	*ad val.*	50	
236	Fluosilicates of all kinds	,,	50	
237	Formiates of alt kinds	,,	50	
238	Medicinal jellies of all kinds .....kilog.	2000	50	do.
239	Medicinal geneva of all kinds..... ,,	2000	50	do.
240	Homœopathic globules..... ,,	2400	30	do.
241	Gluten or vegetable fibrine ..... ,,	1600	40	do.
242	Glycerine..... ,,	1000	50	do.
243	Glycerophosphates or phosphoglycerates of all kinds .....kilog.	4500	15	do.
244	Medicinal drops of all kinds ..... ,,	4000	40	do.
245	Helicine ..... ,,	6000	50	do.
246	Hydrolates or distilled waters:			
	Of orange blossoms or roses .. ,,	400	50	do.
	Of cherry laurel ..... ,,	300	50	do.
247	"Hyppurates" of all kinds ..... ,,	14000	25	do.
248	Ichthyol and ichthyolates of all kinds kilog.	7000	25	do.
249	Medicinal injections of all kinds .. ,,	3200	40	do.
250	Iodoform, iodal and aristol..... ,,	10000	25	do.
251	Iodides, hydriodates, iodhydrargyrates and iodates:			
	Of ammonium .....kilog.	9000	25	do.
	Of calcium ..... ,,	9000	25	do.
	Of lead ..... ,,	5000	25	do.
	Of sulphur ..... ,,	7000	25	do.
	Of ethyl ..... ,,	9000	25	do.
	Of iron, plain or compound.... ,,	6000	25	do.
	Of lithium ..... ,,	12000	25	do.
	Of mercury (*proto* and *deuto*) ,,	6000	25	do.
	Of potassium or potash ..... ,,	6000	25	do.
	Of sodium or soda..... ,,	7000	25	do.
	Of strontium or strontian .... ,,	9000	25	do.
252	Lactophosphate of calcium or lime ,,	4000	50	do.
253	Lactates:			
	Of calcium or lime..... ,,	2000	50	do.
	Of iron, plain or compound .. ,,	2000	50	do.
	Of strontium or strontian .... ,,	5000	50	do.
254	Lanoline ..... ,,	1000	25	do.
255	Laudanum, Rousseau's and Sydenham kilog.	8000	50	do.
256	Leroy's purgative and vomitive .. ,,	4000	40	do.
257	Liniments, fomentations and embrocations, not specially mentioned ..kilog.	3200	40	do.
258	Lycopodium in powder ..... ,,	2000	50	do.
259	Lysol, creoline, cresol and the like..kilog.	300	25	See No. 177.
	Chinosol proved by analysis to be only fit as disinfectant .....kilog.	600	25	do.
260	Mannite ..... ,,	3000	50	do.
261	Cocoa butter ..... ,,	1200	40	do.
262	Humphrey's medicinal granules .. ,,	45000	30	do.
263	Dosimetric granules..... ,,	25000	50	do.
264	Honey:			
	Common or bees' ..... ,,	500	50	do.
	Prepared ..... ,,	2000	50	do.
265	Molybdates of all kinds ..... ,,	10000	50	do.
266	Naphthaline:			
	In the mass of all kinds ..... ,,	100	50	do.
	In crystals, scales, &c..... ,,	200	50	do.
267	Naphthol, alpha ..... ,,	1500	50	do.
	Beta .....gramme	2	50	do.
268	Nitrates or azotates, nitrites or azotites:			
	Of ammonium or ammonia, crystallized or in powder.....kilog.	600	50	do.
	Of barium or baryta, crystallized or in powder .....kilog.	200	50	do.
	Of bismuth (sub.), in powder, troches, paste or cream ....kilog.	5000	50	do.
	Of lime or calcium..... ,,	1200	50	do.
	Of cadmium ..... ,,	5000	50	do.
	Of cobalt:			
	Pure ..... ,,	4000	50	do.
	Impure, solid or liquid..... ,,	1200	50	do.
	Of copper ..... ,,	2000	50	do.
	Of lead:			
	Pure..... ,,	600	50	do.
	Impure ..... ,,	300	50	do.
	Of lithium ..... ,,	12000	50	do.
	Of magnesium or magnesia .. ,,	1600	50	do.
	Of mercury (*proto* or *deuto*) and of ammonium.....kilog.	2400	50	do.
	Of nickel..... ,,	2500	50	do.
	Of potassium or potash:			
	Pure..... ,,	400	50	do.
	Impure or saltpetre ..... ,,	50	25	do.
	Of silver, crystallized or dissolved (lunar caustic) .....kilog.	35000	50	do.
	Of sodium or soda:			
	Pure, refined, crystallized or in powder .....kilog.	200	50	do.
	Impure or Peruvian..... ,,	50	25	do.
	Of strontium or strontian, crystallized or in powder.....kilog.	400	50	do.
269	Nitrobenzine or essence of mirbane ,,	1000	50	do.
270	Nitroprussiates of all kinds ..... ,,	6000	50	do.
271	Olein, pure or of commerce ..... ,,	300	50	do.
272	Oxalates:			
	Of bismuth ..... ,,	8000	50	do.
	Of nickel ..... ,,	3500	50	do.
	Of lithium ..... ,,	20000	50	do.
	Of potassium or potash, or sorrel salts .....kilog.	500	50	do.
273	Oxychlorides:			
	Of bismuth..... ,,	5000	50	do.
	Of copper..... ,,	2000	50	do.
274	Oxides:			
	Of barium or baryta..... ,,	500	50	do.
	Of bismuth ..... ,,	7500	50	do.
	Of lead:			
	Yellow or massicot, and vermilion, minium, and vitreous, gold litharge .....kilog.	150	25	do.
	Compound, or white siccative kilog.	400	50	do.
	Of cobalt..... ,,	3000	50	do.
	Of copper..... ,,	2000	50	do.
	Of iron of all kinds ..... ,,	500	25	do.
	Of magnesium or calcined magnesia kilog.	1000	50	do.
	Of manganese (*per* or *bi*) .... ,,	100	25	do.
	Of mercury (*proto*, *bi* or *deuto*) or Johannes' powders .....kilog.	3000	50	do.
	Of potassium or potash:			
	Pure, alcoholic ..... ,,	1200	50	do.
	Impure or caustic..... ,,	150	15	do.
	Of sodium or soda:			
	Pure, alcoholic ..... ,,	1200	50	do.
	Impure or caustic..... ,,	60	20	do.
	Of zinc:			
	Impure or zinc white .... ,,	100	25	do.
	Pure ..... ,,	800	50	do.
275	Pepsine:			
	Extractive in paste ..... ,,	15000	50	do.
	In powder combined with starch or milk sugar .....kilog.	5000	50	do.
276	Pancreatine ..... ,,	10000	50	do.
277	Papaine ..... ,,	25000	50	do.
278	Paper, chemical, and sinapism .... ,,	3200	40	do.
279	Pastilles and pastes, medicinal, of all kinds .....kilog.	3200	40	do.
280	Pastilles compressed or melted and lozenges of all kinds.....kilog.	40000	40	do.
281	Pastilles compressed of Vichy salts ,,	8000	40	do.
282	Peptone and peptonates of all kinds ,,	6000	50	do.
283	Permanganates and manganates:			
	Of potassium or potash ..... ,,	800	50	do.
	Of sodium or soda..... ,,	800	50	do.
	Of zinc..... ,,	5000	50	do.
284	Phenate of sodium or soda (phenol of soda), dry or liquid .....kilog.	1200	40	do.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
285	Phosphates (*bi*, *pyro* and *meta*):			
	Of ammonium or ammonia....kilog.	1500	50	See No. 177.
	Of calcium or lime ..... „	800	50	do.
	Of cobalt..... „	7500	50	do.
	Of iron:			
	Plain..... „	1600	50	do.
	Compound ..... „	3000	50	do.
	Of potassium ..... „	2000	50	do.
	Of sodium:			
	Compound ..... „	2000	50	do.
	Plain..... „	500	50	do.
286	Phosphites and hypophosphites:			
	Of calcium or lime ..... „	4000	50	do.
	Of iron..... „	7000	50	do.
	Of sodium or soda..... „	4000	50	do.
287	Phosphide of zinc..... „	6000	50	do.
288	Medicinal pills, boluses, granules or grains, coated with sugar, silver or any other substance, of all kinds kilog.	45000	30	do.
289	Piperasine and its salts ..... „	50000	25	do.
290	Podophylline..... „	12000	50	do.
291	Medicinal pomades, ointments and cerates.....kilog.	4000	40	do.
292	Hartshorn, rasped or not, calcined, in powder or troches.....kilog.	500	50	do.
293	Medicinal powders, compound .... „	8000	40	do.
294	Pyridine ..... „	3500	50	do.
295	Quinium or quinio .....gramme	2	50	do.
296	Resorcine.....kilog.	8000	40	do.
297	Medicinal soap:			
	Plain..... „	1500	50	do.
	Compound ..... „	3000	50	do.
298	Saccharates and saccharides, in powder or granulated, of all kinds .....kilog.	7200	40	do.
299	Salts:			
	Granulated and in powder, effervescent or not .....kilog.	3200	10	do.
	For the manufacture of ice .. „	240	40	do.
	Of natural waters, in powder or crystallized.....kilog.	4000	40	do.
300	Santonin ..... „	7500	50	do.
301	Salicylates:			
	Of bismuth..... „	6000	50	do.
	Of calcium or lime..... „	6000	50	do.
	Of magnesium or magnesia .. „	8000	50	do.
	Of lithium ..... „	6000	50	do.
	Of naphthol or sulol..... „	5000	50	do.
	Of sodium or soda, crystallized or in powder .....kilog.	3000	50	do.
	Of zinc..... „	8000	50	do.
302	Silicates:			
	Pure, for medicinal uses..... „	1200	20	do.
	Of potash or soluble glass .... „	60	20	do.
	Of soda ..... „	30	20	do.
303	Somatose, nutrose and the like.... „	7500	25	do.
304	Therapeutic serums ..... *ad val.*		15	do.
305	Sozoiodolates of all kinds .....kilog.	15000	25	do.
306	Stearates of all kinds ..... „	2000	25	do.
307	Succinates of all kinds..... „	30000	25	do.
308	Sulphates (*bi*, *hypo*, *per* and *proto*):			
	Of aluminium or alumina:			
	And of potash or alum:			
	Crystallized or in powder „	60	50	do.
	Calcined ..... „	300	50	do.
	And of other bases ..... „	400	50	do.
	Of ammonium or ammonia.... „	200	50	do.
	Of antimony ..... „	200	50	do.
	Of barium or baryta..... „	300	50	do.
	Of cadmium ..... „	6000	50	do.
	Of calcium or lime, or gypsum, pure or precipitated .....kilog.	500	50	do.
	Of lead ..... „	200	50	do.
	Of cobalt..... „	3000	50	do.
	Of copper:			
	Simple or blue vitriol .... „	100	50	do.
	Compound ..... „	1000	50	do.
	Of iron:			
	Impure or green vitriol .. „	10	25	do.
	Pure ..... „	200	50	do.
	Compound ..... „	1000	50	do.
	Of lithium ..... „	10000	50	do.
	Of magnesium or magnesia or bitter salts .....kilog.	30	50	do.
	Of mercury (*bi* and *proto*) .... „	1250	25	do.
	Of potassium or potash ..... „	300	50	do.
	Of sodium or soda;			
	Neutral or Glauber's salts „	15	25	do.
	Acid or bisulphate of soda „	300	50	do.
	Of strontium or strontia..... „	300	50	do.
	Of zinc;			
	Pure..... „	200	50	do.
	Impure..... „	70	50	do.
309	Sulphites (*bi* and *hypo*) of sodium or soda:			
	Pure.....kilog.	500	50	do.
	Impure..... „	200	50	do.
310	Sulphonal, somnal, chloralose and chloralamide .....kilog.	10000	25	do.
311	Sulphocyanides of all kinds ..... „	4000	50	do.
312	Sulphophenates;			
	Of calcium ..... „	1800	50	do.
	Of potassium ..... „	2500	50	do.
	Of sodium ..... „	1800	50	do.
	Of zinc..... „	1600	50	do.
	Of ammonium ..... „	300	50	do.
313	Sulphides and hydrosulphates:			
	Of antimony:			
	Native or crude antimony.kilog.	200	25	See No. 177.
	Sulphuretted or sulphur combined with antimony:			
	Pure.....kilog.	1200	50	do.
	Impure..... „	400	50	do.
	Hydrated or mineral kermes „	3000	50	do.
	Vitrified or antimony glass „	600	50	do.
	Of arsenic, yellow or red..... „	500	50	do.
	Of barium or baryta..... „	100	50	do.
	Of carbon or formicide ..... „	200	50	do.
	Of calcium ..... „	200	50	do.
	Of lead..... „	600	50	do.
	Of copper..... „	600	25	do.
	Of iron. ..... „	200	50	do.
	Of mercury..... „	2000	50	do.
	Of potassium or potash ..... „	300	50	do.
	Of sodium or soda..... „	120	50	do.
	Of zinc ..... „	600	50	do.
314	Suppositories, ovules and bougies, medicinal .....kilog.	2500	25	do.
315	Tannates:			
	Of bismuth..... „	5000	50	do.
	Of iron..... „	3000	50	do.
	Of mercury..... „	6000	50	do.
316	Tannin or tannic acid..... „	2000	50	do.
317	Tartrates:			
	Of bismuth..... „	4000	25	do.
	Of iron, simple or compound.. „	1500	25	do.
	Of potassium or potash:			
	Neutral, soluble tartar of potash, vegetable salt .....kilog.	1500	50	do.
	And of emetic antimony, stibiated tartar emetic or antimoniated tartar of potash kilog.	1200	50	do.
	Acid (bi):			
	Pure or cream of tartar, crystallized or in powder kilog.	500	25	do.
	Soluble or potassic borax kilog.	1000	25	do.
	Impure or wine lees .. „	200	15	do.
	Of sodium or soda, neutral or acid, and of potash or Saignette salts, crystallized or in powder....kilog.	1600	50	do.
318	Turpentine of all kinds ..... „	800	50	do.
319	Thymol .....gramme	2	50	do.
320	Alcoholic and ethereal tinctures of all kinds.....kilog.	5000	50	do.
321	Troches or cones of menthol ..... „	5000	25	Sheaths or small cases of wood: gross.
322	Valerianates:			
	Of ammonium or ammonia .. „	4000	50	See No. 177.
	Of iron..... „	6000	50	do.
	Of zinc..... „	6000	50	do.
323	Vaseline, white or yellow ..... „	500	50	do.
324	Medicinal vinegars of all kinds.... „	2000	50	do.
325	Medicinal wines of all kinds ..... „	3000	50	do.
326	Medicinal syrups and robs of all kinds kilog.	3200	40	See No. 129.
327	Xylol or xylene..... „	600	50	See No. 177.
328	Chemical products, natural or artificial, drugs and medicaments in general, not specially mentioned ..... *ad val.*		50	
	Perchlorate of ammonia, nitro-naphthaline and trinitrotoluol.....kilog.	40	50	Gross.
	Note 21.—Articles included in this class, if of a nature to be imported in the following conditions, viz.: Crushed, grated, scraped or in powder, will pay, in the first three cases, 10 %, and in the last case 25 %, in addition to the respective duties, when not enumerated in that state, or when not generally imported in such state.			
	CLASS XII.			
	WOOD—RAW OR DRESSED.			
329	Cork, raw .....kilog.	40	50	Hogsheads or cases, 40 %; cannisters or baskets, 15 %; sacks: gross.
330	Rough wood, sawn, wrought, in veneers or otherwise prepared (1):			
	Trunks, girders, beams, masts, spars and logs:			
	Of oak or teak ....cubic metre	55000	50	
	Of mahogany, satin-wood and other wood for cabinet-makers cubic metre	44000	50	
	Of pine or fir (2).... „	14500	50	

(1) Under Budget-Law No. 2719, dated December 31, 1912, firewood in logs shall pay 500 reis per cubic metre on the percentage of 5 %.

(2) The Customs treatment of pine or fir is modified as follows:

Trunks .....cubic metre	20000	50	

CLASS XII.—WOOD—RAW OR DRESSED—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Of other wood not specially mentioned (1)....cubic metre	20000	50	
	Boards, planks or joists:			
	Of oak or teak .... ,,	50000	50	
	Of satin-wood, mahogany and other wood for cabinet-makers cubic metre	40000	50	
	Of pine or fir (2).... ,,	25000	50	
	Of other wood not specially mentioned .....cubic metre	18800	50	
	In veneers:			
	Simple or plain .....kilog.	2000	50	Net.
	Inlaid ..... ,,	50000	50	do.
	Note 22.—Pieces of wood, already cut to lengths, prepared or fitted for the purpose of any work or building shall be liable to 30 % in addition to the duty applicable to the rough sawn or wrought wood above mentioned. Wooden joists of all kinds exceeding 15 centimetres in thickness, shall be dutiable as trunks, girders, beams, &c.			
	MANUFACTURES OF WOOD.			
331	Staves ....kilog.	60	50	do.
332	Needles for knitting and the like, also needle-cases .....kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
333	Cupboards and etageres:			
	Of common wood:			
	Up to 1.50 metre in length..each	26000	50	
	More than 1.50 metre in length each	44000	50	
	Of fine wood:			
	Up to 1.50 metre in length..each	60000	60	
	More than 1.50 metre in length each	100000	60	
	Note 23.—Cupboards combined with etageres shall be liable to a surtax of 20 %. Slabs of marble or other material, and mirrors affixed to cupboards and etageres, shall be dutiable separately. In order to distinguish common from fine wood, see Note 48 at the end of this class.			
334	Hoops:			
	For mats or sieves .....dozen	1800	50	
	For casks, pipes or barrels..hundred	2000	50	
335	Saddle-trees or collar-frames:			
	For men or women's saddles ..each	2500	50	
	For collars for tilburies or two-wheeled carriages .....each	600	50	
336	Bagatelle boards:			
	Of common wood ..... ,,	36000	50	
	Of fine wood..... ,,	100000	60	
	Note 24.—The foregoing duties do not include those on the balls and cues belonging to the boards.			
337	Trunks and cases:			
	Of pine, simply planed (cases):			
	Not mounted .....kilog.	100	50	Net.
	Mounted ..... ,,	130	50	
	Of common wood, painted or lined with canvas or oil-cloth:			
	Up to 60 centimetres in largest dimension .....each	5600	50	
	More than 60 and up to 80 centimetres in largest dimension.. each	11000	50	
	More than 80 centimetres in largest dimension .....each	22000	50	
	Of camphor, sandal or other fine wood, or of any wood covered with leather of any quality or with zinc:			
	Up to 60 centimetres in largest dimension .....each	12000	50	
	More than 60 and up to 80 centimetres in largest dimension each	24000	50	
	More than 80 centimetres in largest dimension .....each	36000	50	
	Note 25.—Trunks containing bags of leather, skin, or of any cotton, woollen or linen tissue, shall be liable to a surtax of 20 %.			
338	Benches, stools and chairs without backs:			
	Small foot-stools, of all kinds ..each	1200	50	
	Reversible or folding, with seats of all kinds.....each	1600	50	
	With seats of straw or cane, for piano, harp and similar use:			
	Of common wood.....each	7000	50	
	Of fine wood..... ,,	16000	60	
	Of branches (rustic) ..... ,,	2000	50	

(1) Trunks of wood for the manufacture of matches are dutiable as follows:

	Poplar, asp and other white wood for the manufacture of matches, in trunks .....cubic metre	20000	50

(2) The Customs treatment of pine or fir is modified as follows:

	Trunks .....cubic metre	20000	50

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
339	Trays and waiters:			
	Paint, painted or varnished, with or without artistic work .....kilog.	3000	50	Cases or boxes of cardboard or similar packages: gross.
	With Chinese lacquer, with or without ornaments of mother-of-pearl or artistic work .....kilog.	8000	50	do.
340	Boats and small craft.....	*ad val.*	20	
	Note.—Tugs, launches and other boats under 200 tons burden are liable to the above duty when they are imported for port traffic.			
341	Embroidering frames:			
	Of common wood .....kilog.	1600	50	Net.
	Of fine wood ..... ,,	3600	60	do.
342	Bungs for barrels and casks ..... ,,	400	50	Hogsheads or cases, 10 %.
343	Cradles:			
	Of common wood .....each	10000	60	
	Of fine wood ..... ,,	48000	60	
	Note 26.—Cradles with cane sides or heads shall be subject to a surtax of 30 %.			
344	Bidets:			
	Of common wood .....each	10000	50	
	Of fine wood ..... ,,	20000	60	
	Note 27.—The above duties include those on the basins imported with and forming part of the bidets.			
345	Billiard tables:			
	Of common wood .....each	200000	50	
	Of fine wood ..... ,,	500000	60	
	Note 28.—The above duties do not include those on the balls, cues and other accessories, but simply those on the cloth, stone, porcelain, or faience, &c., forming integral parts of billiard tables.			
346	Screens:			
	Covered with stuff or paper....each	32000	50	
	Other, of all kinds	*ad val.*	50	
347	Boxes:			
	Of box-wood, for snuff, &c. ..kilog.	2600	50	Cases or boxes of cardboard or similar packages: gross.
	Of beech or pine (or fir) wood:			
	Small, for wafers, druggists and the like .....kilog.	2600	50	do.
	Large, in sets of three or single, painted or not .....kilog.	1600	50	do.
348	Balls:			
	Small, for billiards, bagatelle and the like.....kilog.	3200	50	do.
	Large, for bowling and the like ,,	700	50	do.
349	Buttons and button moulds ..... ,,	1300	50	do.
350	Wooden frames, with common iron fittings, for heavy draught-horse-hames .....kilog.	200	50	Net.
351	Racks:			
	Large, for clothes, &c.:			
	Of common wood .....each	8000	50	
	Of fine wood..... ,,	22000	60	
	Small, for towels, for hanging or for attaching to walls:			
	Of common wood .....kilog.	1000	50	do.
	Of fine wood ..... ,,	4000	60	do.
352	Handles and knobs:			
	For canes, parasols, instruments and small tools .....kilog.	1000	50	Cases or boxes of cardboard or similar packages: gross.
	or pens and crochet-needles.. ,,	2000	50	do.
	For brooms.....dozen	2000	50	
	For any other use	*ad val.*	50	
	Note 29.—Handles for parasols with knobs of ivory, mother-of-pearl or tortoise-shell, shall be liable to double the duties. Should such handles have, in addition to the knobs, any other part composed of these materials, quadruple the duties shall be levied.			
353	Chairs:			
	Of common wood:			
	With seats of wood:			
	Of bent wood:			
	With arms .....each	7000	50	
	Without arms ..... ,,	3600	60	
	Of cut wood:			
	With arms..... ,,	2400	60	
	Without arms ..... ,,	1200	60	
	With seats of straw or cane:			
	With arms ..... ,,	7000	60	
	Without arms ..... ,,	3500	60	
	Rocking, folding or extending:			
	With arms..... ,,	9000	60	
	Without arms ..... ,,	6000	60	
	For children ..... ,,	3600	60	

Nos.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
	Of fine wood:			
	With seats of straw or cane:			
	With arms .....each	20000	60	
	Without arms ..... ,,	10000	60	
	Rocking, folding or extending:			
	With arms ..... ,,	25000	60	
	Without arms ..... ,,	14000	60	
	For children..... ,,	7000	60	
	Rustic garden chairs, folding, of pine (or fir) or other similar wood each	1000	50	
	Do. of branches (rustic), with or without the bark.....each	2000	50	
	Not specially mentioned:			
	Of common wood.....	*ad val.*	50	
	Of fine wood	do.	60	
	Note 30.—Chairs with cane backs shall be subject to a surtax of 30%. Those of bent wood, with turned legs or backs, or with mouldings, shall be liable to a surtax of 20%.			
354	Bedsteads:			
	Of common wood:			
	Single.....each	32000	50	
	Double ..... ,,	56000	50	
	For children ..... ,,	16000	50	
	Of fine wood:			
	Single..... ,,	80000	60	
	Double ..... ,,	130000	60	
	For children ..... ,,	40000	60	
	Note 31.—Bedsteads not more than 1·10 metre in width (interior measurement) are considered as single. Bedsteads with cane bottoms, sides or heads shall be subject to a surtax of 30 %.			
355	Hats of pine (or fir) shavings (sparterie):			
	Not trimmed .....each	1600	50	
	Trimmed	*ad val.*	50	
356	Bobbins, large or small, shuttles and spindles for looms or winders ..kilog.	100	50	Net.
357	Spoons, knives, forks and other similar articles for salad, mustard and other use:			
	Of box or other common wood kilog.	5000	50	Cases or boxes of cardboard or similar packages: gross.
	Of ebony or other fine wood.. ,,	16000	60	do.
358	Chests of drawers:			
	Of common wood:			
	With three drawers or less...each	18000	50	
	With more than three drawers ,,	30000	50	
	With escritoires ..... ,,	46000	50	
	Of fine wood:			
	With three drawers or less .. ,,	48000	60	
	With more than three drawers ,,	80000	60	
	With escritoires ..... ,,	120000	60	
	Note 32.—Slabs of marble or of any other material, and mirrors, forming part of chests of drawers and imported therewith, will pay duty separately, according to quality. Two or more drawers occupying the space of an ordinary-sized drawer shall be considered as one drawer.			
359	Brackets:			
	Of common wood:			
	Up to 80 centimetres in length.. each	12000	50	
	Up to 1.50 metre in length .. ,,	36000	50	
	More than 1.50 metre in length ,,	56000	50	
	Of fine wood:			
	Up to 80 centimetres in length ,,	36000	60	
	Up to 1.50 metre in length .. ,,	56000	60	
	More than 1.50 metre in length ,,	96000	60	
	Note 33.—Slabs of marble or of any other material, and mirrors, forming part of brackets, will pay duty separately. The so-called "Dunkerques" shall be liable to a surtax of 10 %. The last provision of Note 30 is also applicable to this number. Brackets without table shall, unless their length can be ascertained, be considered as up to 80 centimetres in length.			
360	Stoppers and other common wares of cork (1) .....kilog.	300	50	Hogsheads or cases, 45 %; baskets or canisters, 15%; sacks: gross.
361	Canopies for beds:			
	Of common wood .....each	12000	50	
	Of fine wood..... ,,	24000	60	
362	Boot-jacks..... ,,	1600	50	
363	Ladders .....per step	500	50	

(1) Under Budget-Law No. 2719, dated December 31, 1912, tarred cork for insulating purposes shall pay 25 % *ad valorem*.

Nos.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
	Note 34.—In computing the steps of double ladders, the upper rod is not counted.			
364	Lasts and blocks for shoes, boots, hats, etc. .....kilog.	1600	50	Net.
365	Cruet-stands and liqueur-cases:			
	Of common wood, painted or varnished .....kilog.	3000	50	Cases or boxes of cardboard or similar packages: gross.
	Of fine wood..... ,,	8000	60	do.
	Note 35.—Bottles, glasses and other articles imported with cruet-stands or liqueur-cases will pay duty separately, according to quality.			
366	Troughs, buckets and baths, of all kinds kilog.	400	50	Net.
367	Prie-Dieu:			
	Of common wood .....each	15000	50	
	Of fine wood..... ,,	28000	60	
368	Wardrobes and side-boards:			
	Of common wood ..... ,,	70000	50	
	Of fine wood..... ,,	140000	60	
	Note 36.—Wardrobes with more than one compartment will pay a surtax of 50% for each additional compartment; mirrors, if any, shall be dutiable separately.			
369	Poles, rings, balls, knobs, handles and similar articles of wood, not specially mentioned, for curtains, hangings, doors and furniture:			
	Plain or varnished .....kilog.	1800	50	Packets: gross.
	Gilt or imitation gilt..... ,,	3600	50	do.
370	Washstands:			
	Of common wood:			
	Round .....each	7000	50	
	Table, with or without drawers:			
	Up to 80 centimetres in length each	9000	50	
	More than 80 centimetres in length .....each	20000	50	
	With chests of drawers, cupboards or compartments .....each	36000	50	
	Of fine wood			
	Round ..... ,,	15000	60	
	Table, with or without drawers:			
	Up to 80 centimetres in length each	28000	60	
	More than 80 centimetres in length	50000	60	
	With chests of drawers, cupboards or compartments .....each	84000	60	
	Note 37.—The above duties do not include those on parts and accessories of faïence, porcelain, glass or crystal, or any other material, but solely those on the slabs forming part of washstands and imported therewith. Framed mirrors accompanying washstands shall be dutiable separately.			
371	Fans:			
	Of common wood, simple or varnished, gilt or silvered, plain or open-worked .....each	1600	60	
	Of sandal-wood, of Chinese lacquer, and other like fans.....each	5000	60	
372	Tables:			
	Of common wood:			
	Centre tables .....each	18400	50	
	Tea, work, writing, card tables, etc.....each	16000	50	
	Bed or night tables:			
	With leg in the centre .... ,,	4400	50	
	Of any other form ..... ,,	24000	60	
	Dining:			
	Up to six metres in length.. ,,	42000	50	
	More than 6 metres in length ,,	84000	50	
	Of fine wood:			
	Centre tables ..... ,,	80000	60	
	Tea, work, writing, card tables, etc.....each	32000	60	
	Bed or night tables:			
	With leg in the centre .... ,,	7200	60	
	Of any other form ..... ,,	24000	60	
	Dining:			
	Up to 6 metres in length .. ,,	84000	60	
	More than 6 metres in length ,,	136000	60	
	Of branches with bark (rustic) and the like.....each	7200	50	
	Note 38.—The foregoing duties do not include those on the slabs or other objects which accompany the tables and form part thereof. Tea tables more than 80 centimetres in length are considered as centre tables.			
373	Palleys, tackle, blocks, and similar block-makers' wares .....kilog.	500	50	Net.
374	Frames, mounted or not, plain, painted, varnished or gilt, including flowers, threads and cords.....kilog.	2000	50	do.

CLASS XII.—WOOD—RAW OR DRESSED—continued.

Nos.	Goods.	Duty Reis.	Percentage of duty.	Tare allowance.
375	Toothpicks.....kilog.	1000	50	Cases or hogsheads, 10%; canisters or baskets, 5%; packets: gross.
376	Wooden screws ..... ,,	200	50	Net.
377	Pedestals or stands for busts or figures, music-stands, flower-stands, etc.:			
	Plain, painted or varnished ..kilog.	1800	50	do.
	Gilt or imitation gilt..... ,,	3600	50	do.
378	Combs of all kinds..... ,,	4600	50	Cases or boxes of cardboard or similar packages: gross.
379	Printers' tables and forms	*ad val.*	15	
380	Bracelets or other ornaments of sandal or similar wood, plain or with incrustation of any other material ....kilog.	20000	50	do.
381	Rulers..... ,,	4800	50	Net.
382	Oars.....metre	300	50	
383	Close-stools:			
	Of common wood:			
	Plain or with back .....each	9000	50	
	With pump ..... ,,	16000	50	
	Of fine wood;			
	Plain or with back..... ,,	20000	60	
	With pump..... ,,	32000	60	
	Note 39.—The above duties include those on the basins belonging to the stools and imported therewith.			
384	Writing desks:			
	Of common wood:			
	Small, for ladies, plain or with shelves .....each	44000	50	
	Large, for men, ditto..... ,,	60000	50	
	"*Bureaux ministre*"..... ,,	84000	50	
	Of fine wood:			
	Small, for ladies, plain or with shelves .....each	60000	60	
	Large, for men, ditto..... ,,	140000	60	
	"*Bureaux ministre*"..... ,,	200000	60	
385	Sofas:			
	Of common wood:			
	Small, with or without back, causeuses, lounges and the like..each	28000	50	
	Large, with or without back ("*divans*") .....each	40000	50	
	Of fine wood:			
	Small, with or without back, causeuses, lounges and the like..each	56000	60	
	Large, with or without back ("*divans*") .....each	90000	60	
	Sofa-beds or bed-sofas, of common wood .....each	28000	50	
	Of branches with bark and the like, for gardens .....each	7200	50	
	Note 40.—The duties on sofas without back ("*divans*") are applicable to those sofas of which the padding and springs are covered with canvas or some other common tissue; if they are imported entirely upholstered they will pay the said duties and also those specified in the second paragraph of Note 42 inserted at the end of this class. In the duties are included those on the pillows forming part of the sofas and imported therewith. Small sofas are held to be those which do not exceed 1.35 metre in length (inside measurement)			
	The provisions of the last paragraph of Note 30 are also applicable to this number.			
386	Billiard and bagatelle cues .....each	2000	50	
387	Blinds, wooden, in the piece, plain or painted .....kilog.	1600	50	Net.
388	Taps of all kinds ..... ,,	700	50	Packets: gross.
389	Shoe pegs, of wood ..... ,,	300	50	Hogsheads, 18%; packets: gross.
390	Toilet, pier, and cheval mirrors:			
	Of common wood:			
	For placing on tables.....each	8000	50	
	In table form or with toilet-tables, with or without drawers ..each	50000	50	
	With chests of drawers and the like .....each	100000	50	
	Of fine wood:			
	For placing on tables..... ,,	16000	60	
	In table form or with toilet-tables, with or without drawers ..each	100000	60	
	With chests of drawers and the like .....each	160000	60	
	Note 41.—Slabs and mirrors which form part of the toilet-tables shall be dutiable separately.			
391	Window blinds, with or without rollers and other accessories .....each	6000	50	
392	Coopers' wares:			
	Measures of all kinds, not otherwise mentioned, for dry or liquid products .....kilog.	600	50	Net.
	Buckets, tubs and vats, with or without hoops of iron or copper..kilog.	400	50	Net.
	Barrels and kegs:			
	Entire, empty and fitted ....each	1600	50	
	Not fitted.....kilog.	60	50	do.
	Pipes, tuns and half tuns:			
	Entire, empty and fitted ....each	4000	50	
	Not fitted .....kilog.	60	50	do.
393	Venetian blinds, for windows or doors, with rollers and other accessories..each	13000	50	
394	Manufactures not otherwise mentioned:			
	Carved:			
	Of all kinds of wood .....kilog.	15600	50	do.
	Of moulded wood pulp .... ,,	8000	80	do.
	Furniture:			
	Of common wood ..... *ad val.*		50	
	Of fine wood ..... ,,		60	
	All other manufactures ..... ,,		50	
	Note 42.—The duties on chairs, tables, sofas, and other furniture or articles for domestic use only apply, save special dispositions, to articles plain or with mouldings; those which are gilt, carved or with incrustations of wood, ivory, mother-of-pearl or common metal, shall, in the first case, be liable to double the duties, and in the other cases, to a surtax of 30%, unless the value of the incrustations or carving is insignificant.			
	Articles included in this class, trimmed or covered, shall be liable to the following surtaxes:			
	When with any silk tissue 50%;			
	When with any tissue of wool or horsehair 40%;			
	When with morocco or any other leather 30%;			
	When with any cotton or linen tissue 20%;			
	Articles not covered with tissue shall enjoy a rebate of 30%.			
	This rebate will be calculated on the duties stipulated for such chairs, sofas, etc. with cane seats.			
	The following woods are considered as common: Pine (or fir), beech and cherry; and the following as fine: Ash, pear wood, red wood, walnut, oak, sycamore, mahogany, maple, satin-wood, rose-wood, tuya-wood, jacaranda-wood, and the like. Articles veneered with the above mentioned woods, covered with a coating of paste, plain, or with gilt frieze or mouldings, as well as those lacquered or varnished, are also considered as of fine wood.			
	Detached and separate parts, made-up and adjusted, polished and finished, which, at the time of clearance do not form the complete object to which they belong, will pay (1):			
	Of fine wood .....kilog.	6200	60	
	Of common wood ..... ,,	2400	50	
	Should articles enumerated in the present class be ornamented with ivory, mother-of-pearl or tortoise-shell, they shall pay 30%, in addition to the above mentioned surtax.			

CLASS XIII.

CANE, BAMBOO, RUSHES, RATTAN, OSIERS, AND THE LIKE, RAW OR PREPARED.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
395	Cane:			
	Indian and bamboo ....kilog.	400	50	Net.
	Of any other kind..... ,,	200	50	do.
396	Rushes and Rattan:			
	Raw ..... ,,	400	50	do.
	Split, in straw, or prepared in any other manner.....kilog.	1600	50	do.
397	Osiers, unprepared or in bundles .. ,,	60	15	do.
	MANUFACTURES.			
398	Cradles .....each	7200	50	
399	Sticks for parasols .....kilog.	1000	50	do.
	Note 43.—Sticks for parasols with handles of ivory, mother-of-pearl or tortoise-shell, shall be liable to double the duties; should, in addition to handles, they have another part composed of one of these materials, they shall be subject to quadruple the duties.			
400	Chairs:			
	Without arms .....each	5000	50	
	With arms..... ,,	10000	50	
	For children ..... ,,	3600	50	
	Rocking and those not specially mentioned.....each	14400	50	

(1) Under Budget-Law No. 2719, dated December 31, 1912, detached and separate parts of furniture shall pay treble the duty applicable to separate wooden pieces, on the same percentage as fixed in the tariff.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
401	Perambulators, with or without wheels:			
	Plain .....each	7200	50	
	Lined or upholstered ..... ,,	16000	50	
402	Baskets, hampers, panniers bags, etc.:			
	For sewing (workbaskets) and other purposes:			
	Plain .....kilog.	3000	50	Cases or boxes of cardboard or similar packages: gross.
	Embroidered, ornamented or lined with silk .....kilog.	9600	50	do.
	Large, for clothes, bottles, packing, etc. .....kilog.	700	50	do.
	Very common, for conveying earth and the like .....kilog.	60	50	do.
	Paper, market, bread and similar baskets .....kilog.	3000	50	do.
	For travelling and similar usage, with accessories of:			
	Glass, bone, buffalo or other horn, wood and the like.....kilog.	2800	50	do.
	Ivory, mother-of-pearl, silvered metal and the like ....kilog.	5200	50	do.
	Note 44.—Workbaskets with accessories shall be liable to a surtax of 25 %.			
403	Hats:			
	Plain .....each	1600	50	
	Trimmed ..... ,,	3000	50	
404	Washstands ..... ,,	4800	50	
405	Tables ..... ,,	12000	50	
406	Pedestals, columns and flower stands kilog.	4800	50	do.
407	Sofas.....each	24000	50	
408	Sticks:			
	For corsets .....kilog.	4000	50	do.
	For other uses ..... ,,	1600	50	do.
409	All other goods not specially mentioned	*ad val.*	50	
	Note 45.—Should articles enumerated in the present class be ornamented with ivory, mother-of-pearl or tortoiseshell, they shall be liable to a surtax of 30 %.			

CLASS XIV.

Straw, Esparto, Coir, Agave, Piassava, and other Vegetable Fibres, Raw or Prepared.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
410	Raw, prepared, or improved in any manner, combed or hackled:			
	For cigars, loose, or in bundles or books .....kilog.	4000	50	Hogsheads or large cases, 10 %; small cases or boxes of cardboard or similar packages: gross
	For mats or hats and similar sennit ware:			
	Italian, Chilian and similar kinds kilog.	1200	30	do.
	All other kinds ..... ,,	200	30	do.
	Of rye, wheat, oats and other kinds, for wrapping bottles, demijohns and similar packing kilog.	200	20	do.
	For other purposes ..... ,,	40	50	do.
411	Yarn:			
	Single ..... ,,	300	15	Cases or boxes of cardboard or similar packages including bobbins: gross.
	Twisted, or thread of all kinds, in clews or on bobbins .....kilog.	2000	50	do.
	Twine for reapers and binders ,,	40	15	
412	"*Paina*" of all kinds ..... ,,	1300	50	Sacks: gross.
413	Seaweed ("*Zostera marina*"), and all similar fibres for stuffing mattresses and pillows .....kilog.	200	50	Hogsheads or cases, 10 %.

Tissues and other Manufactures.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
414	Fans and screens .....dozen	2400	50	
415	Wisps of esparto and the like .... kilog.	400	50	Net.
416	Caps, trimmed or not.....each	1300	50	
417	Brushes and gloves, for cleaning animals dozen	2600	50	
418	Bridles:			
	Plain or with ornaments of common metal .....each	2400	50	
	Halters ..... ,,	1200	50	
	Note 46.—The provisions of Note 6 are likewise applicable to this number.			
419	Mats and matting:			
	Of esparto and the like:			
	Plain or common ..... kilog.	800	50	do.
	Other, of all kinds..... ,,	1500	50	do.
	Of coir:			
	Plain..... ,,	500	50	do.
	Seamed or trimmed with wool, linen or cotton ..... kilog.	1000	50	do.
420	Baskets, hampers, panniers, bags &c.:			
	For sewing (work baskets) and other purposes:			
	Plain .....kilog.	3000	50	Cases or boxes of cardboard or similar packages: gross.
	Embroidered, ornamented or lined with silk .....kilog.	9600	50	do.
	Large, for clothes, bottles, packing and the like.....kilog.	700	50	Net.
	Very common, for conveying earth and the like.....kilog.	60	50	do.
	Paper, market, bread and other similar baskets .....kilog.	3000	50	do.
	For travelling and the like, with accessories of:			
	Glass, bone, buffalo or other horn, wood &c.....kilog.	2800	50	do.
	Ivory, mother-of-pearl, silvered metal, and the like ....kilog.	5200	50	do.
	Note 47.—Workbaskets with accessories shall be liable to a surtax of 25 %.			
421	Hats:			
	Of Chilian, Peruvian or Manilla straw each	6300	50	
	Of Italian and similar straw, not trimmed.....each	2600	50	
	Of rice, oat, wheat, palm and like straw, not trimmed.....each	1600	50	
	Of all kinds, trimmed.....	*ad val.*	50	
422	Slippers or sandals of straw, woven or plaited.....pair	1400	50	
423	Mattresses, pillows and similar articles, with covers or foundation of any tissue kilog.	2000	50	Net.
424	Cordage of all kinds:			
	In the piece or cut ..... ,,	500	50	Wrappers: gross.
	In manufactures ..... ,,	600	50	do.
425	Cords, plaits and tapes:			
	Thick ..... ,,	4800	50	Cases or boxes of cardboard or similar packages: gross.
	For trimming hats, plain or with glass beads .....kilog.	16000	50	do.
426	Brushes of straw or seaweed ("*Zostera marina*"):			
	For clothes, hats or hair.....dozen	8000	50	
	For cleaning animals, with or without handles, and for other uses dozen	2400	50	
427	Dusters..... ,,	12000	50	
428	Matting:			
	Of Angola straw.....kilog.	200	50	Net.
	Fine, for beds, and for similar use ,,	3200	50	do.
	For floors and the like..... ,,	1100	50	do.
429	Nets of all kinds for hammocks, fishing, or for covering animals (fly-nets) kilog.	6300	50	do.
430	Sacks of gunny or of any other material or tissue .....kilog.	1000	50	do.
431	Blinds for windows.....each	7800	50	
432	Brooms with or without handles ..dozen	10000	50	
433	All other articles not specially mentioned	*ad val.*	50	
	Note 48.—Tissues of straw not specially mentioned will pay the same duties as those of linen, according to quality. Manufactures comprised in the present class, with ornaments of ivory, mother-of-pearl or tortoiseshell, shall be liable to a surtax of 30 %.			

CLASS XV.

Cotton—Raw or Prepared.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
434	Cotton not ginned .....kilog.	100	50	Sacks or bales 2 %.
435	Cotton wool ..... ,,	400	50	do.
436	Wadding and cotton, carded, or in gummed sheets .....kilog.	800	50	Cases or boxes of cardboard or similar packages: gross.
437	Yarn:			
	Single for looms:			
	Unbleached ..... ,,	500	30	Cases or boxes of cardboard or similar packages, including bobbins: gross.
	Bleached ..... ,,	600	30	do.
	Dyed..... ,,	700	30	do.
	Twisted or plaited, for wicks.. ,,	750	30	do.
	Slightly twisted, for the manufacture of nets.....kilog.	1000	50	do.
	Twisted, or thread of all kinds, on bobbins, clews or skeins, for sewing, crocheting and the like.kilog.	2000	60	do.

CLASS XV.—COTTON—RAW OR PREPARED—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	MANUFACTURES AND TISSUES.			
438	Hat brims ..... kilog.	1000	50	Cases or boxes of cardboard or similar packages: gross.
439	Frogs, tassels, tapes, "*barbicachos*" and similar goods; galloons, frets, fringes, ribbons and other trimmings and like articles.....kilog.	8000	50	do.
440	Carpets and rugs of all kinds..... ,,	2500	60	Net.
441	Headdress, hoods and bonnets:			
	Knitted or netted ..... ,,	10000	50	do.
	Not specially mentioned	*ad val.*	50	
442	Flat bonnets and caps.....each	1300	50	
443	Buttons and button moulds .....kilog.	3000	50	Cases or boxes of cardboard or similar packages: gross.
444	Ribbons ("*cadarços*"), cords, braids and tapes, of all kinds:			
	Imitating straw, for trimming hats, plain or with heads.....kilog.	16000	50	do.
	Other, of all kinds, including wide ribbons for belts .....kilog.	2800	50	do.
	Coarse bands, for girths, exceeding 4 centimetres in width.....kilog.	1400	50	do.
445	Sheaths for parasols, covers for pianos and other articles .....kilog.	5000	60	Net.
446	Shawls, handkerchiefs, covers ("*mantas*"), ponchos, "*palas*" and table covers:			
	Of satinette, chenille, tulle or netted kilog.	5200	50	do.
	Of any other tissue not specially mentioned .....kilog.	4000	50	do.
	Of lace and embroidered table covers	*ad val.*	60	
	Note 49.—Shawls, handkerchiefs, covers ("*mantas*"), ponchos and "*palas*" which are trimmed with lace more than 3 centimetres in width, shall be liable to a surtax of 50 %. Handkerchiefs with a simple initial in the corner shall not be considered as embroidered.			
447	Hats:			
	Plain ..... each	1200	50	
	Trimmed	*ad val.*	50	
	Note 50.—The duties on hats include those on the cardboard or common wooden boxes in which they are imported.			
448	Girths.....each	1200	50	
449	Belts, garters and braces, plain or embroidered.....kilog.	8000	50	Cases or boxes of cardboard or similar packages: gross.
450	Coverlets, quilted, or stuffed with cotton wadding or with any other material kilog.	2400	50	Net.
451	Bed blankets of cotton, or of cotton mixed with wool:			
	White, dark on striped, common, with or without plush.....kilog.	1500	60	do.
	Figured or damasked, imitation fustian and the like, white or coloured kilog.	3000	60	do.
452	Covers and rosettes for parasols .. ,,	2400	60	do.
453	Cordage, rope and cables ..... ,,	1000	50	do.
	Note 51.—Cordage exceeding 12 millimetres in diameter shall be considered as cables or rope.			
454	Parts of shoes, cut-out. (Dutiable according to the component tissue.)			
455	Saddle-cloths ("*co.xinilhos*") .... kilog.	2400	60	do.
456	Corsets .....each	8000	50	
457	Tulle:			
	Netted:			
	Plain, weighing 4 kilogs. or less per 100 sq. metres.....kilog.	18000	60	do.
	Do., weighing more than 4 kilogs. kilog.	6000	60	do.
	Figured or embroidered .... ,,	18000	60	do.
	Gummed, for hat linings.... ,,	5000	60	do.
	Crocheted and the like..... ,,	6000	60	do.
458	Linings, stitched bands and edgings for hats, plain, gummed or of oilcloth.kilog.	2400	50	do.
459	Cravats, plain or embroidered ....dozen	3000	60	
460	Bed sheets, counterpanes, pillow-cases, towels and napkins:			
	Plain. (Dutiable according to the component tissue.)			
	Embroidered, with lace or open-worked embroidery.....	*ad val.*	60	
461	Gloves:			
	Coarse, for soldiers and the like dozen pairs	2400	50	
	Other of all kinds ..... ,, ,,	6400	50	
462	Hose of canvas .....kilog.	1000	50	do.
463	Horse rugs ("*xergas*") and "*baixeiros*" of tissues of all kinds, mixed or not with wool or linen.....kilog.	1800	60	do.
	Note 52.—Covers for animals are not classed under this number, but are liable to double the duties leviable on the component tissues.			
464	Mantelets, chemisettes and other articles of fashion, of lace or any other tissue	*ad val.*	60	
465	Stockings and socks:			
	Of Scotch yarn (1):			
	Socks, up to 20 centimetres long in the foot .....dozen pairs	5000	60	
	Do., more than 20 centimetres long in the foot ....dozen pairs	10000	60	
	Stockings, up to 20 centimetres long in the foot ....dozen pairs	10000	60	
	Do., more than 20 centimetres long in the foot ....dozen pairs	20000	60	
	Not otherwise mentioned:			
	Socks, up to 20 centimetres long in the foot .....dozen pairs	1800	60	
	Do., more than 20 centimetres long in the foot ....dozen pairs	4000	60	
	Stockings, up to 20 centimetres long in the foot ....dozen pairs	3200	60	
	Do., more than 20 centimetres long in the foot ....dozen pairs	6000	60	
	Note 53.—In case of an attempted fraud as to the length of the foot, or any other false declaration, these articles shall be subject to the highest duty, according to kind.			
	Stockings and socks of cotton, not specially mentioned, which have only simple designs ("*frisos*") of silk or a cotton-embroidered letter or initial, shall not be considered as embroidered.			
	Seamless stockings and socks not specially mentioned, shall be liable to a surtax of 20 %.			
466	Oilcloth with or without nap ....kilog.	1800	60	On wooden rollers, 2 %.
467	Nets of all kinds ..... ,,	4800	60	Net.
468	Lace of cotton, pure or mixed with wool or linen:			
	Of embroidered tulle .....kilog.	3500	50	Only with the exception of cardboard boxes: gross.
	Of all other kinds..... ,,	20000	50	do.
	In patterns for dresses, veils and other articles	*ad val.*	60	
469	Ready-made clothing:			
	Shirts:			
	Knitted .....dozen	8000	80	
	Plain or with plaits..... ,,	15000	60	
	The same, with bosoms of linen or half-linen .....dozen	30000	60	
	Drawers:			
	Knitted, including those for bathing .....dozen	8000	60	
	Of any other tissue ..... ,,	13000	60	
	Shirt collars ..... ,,	3600	60	
	Shirt bosoms, plain or with plaits.....kilog	8000	60	Cases or boxes of cardboard or similar packages: gross.
	Cuffs .....dozen pairs	5000	60	
	Not specially mentioned:			
	Knitted .....kilog.	9000	60	Net.
	Of any other tissue (double the duty leviable on the component tissue with a surtax of 10 %) ..	—	—	
	Of lace, embroidered or trimmed	*ad val.*	60	
	Note 54.—Should doubts exist as to the application of duty on ready-made clothing not specially mentioned, composed of tissues liable to the different duties stipulated in Nos. 472 and 473 of the Tariff, the interested party must furnish a sample of the tissue, in order to verify under which sub-division it should be classed. This sample can never be smaller than 1 square decimetre.			
	In default of a sample, and when the duty leviable on the tissue cannot be established, the article of clothing shall be subject to 60 % *ad valorem*.			
	Collars and cuffs imported with shirts without collars and cuffs shall be dutiable separately.			
470	Bags, plain:			
	Carpet or travelling .....each	3200	50	
	Not otherwise mentioned ....kilog.	1200	60	Bales or similar packages: gross.

(1) Under Budget-Law No. 2719, dated December 31, 1912, after the words "Of Scotch yarn," add "or manufactured with one or more twisted cotton yarns."

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
471	Small shoes without soles, for children:			
	Plain .....pair	500	60	
	Trimmed or embroidered ..... ,,	700	60	
472	Tissues, plain and twilled, not specially mentioned.—Basis 10 × 10 threads:			
	Unbleached, weighing per square metre:			
	Cl. I. Up to 20 grammes..kilog.	14000	60	Net.
	Cl. II. More than 20 and up to 25 grammes .....kilog.	9500	60	do.
	Cl. III. More than 25 and up to 31 grammes .....kilog.	6000	60	do.
	Cl. IV. More than 31 and up to 40 grammes .....kilog.	4000	60	do.
	Cl. V. More than 40 and up to 49 grammes .....kilog.	2000	60	do.
	Cl. VI.-VIII. More than 49 grammes.....kilog.	1500	60	do.
	Bleached, weighing per square metre:			
	Cl. I. Up to 20 grammes..kilog.	20000	80	do.
	Cl. II. More than 20 and up to 25 grammes .....kilog.	13000	80	do.
	Cl. III. More than 25 and up to 31 grammes .....kilog.	10000	80	do.
	Cl. IV. More than 31 and up to 40 grammes .....kilog.	6400	80	do.
	Cl. V. More than 40 and up to 49 grammes .....kilog.	3200	80	do.
	Cl. VI.-VIII. More than 49 grammes.....kilog.	2200	80	do.
	Dyed in the piece or of yarn dyed in one or more colours, weighing per square metre:			
	Cl. I. Up to 20 grammes..kilog.	15000	60	do.
	Cl. II. More than 20 and up to 25 grammes .....kilog.	10000	60	do.
	Cl. III. More than 25 and up to 31 grammes .....kilog.	7500	60	do.
	Cl. IV. More than 31 and up to 40 grammes .....kilog.	5000	60	do.
	Cl. V. More than 40 and up to 49 grammes .....kilog.	3000	60	do.
	Cl. VI. More than 49 and up to 60 grammes .....kilog.	2400	60	do.
	Cl. VII. and VIII. More than 60 grammes .....kilog.	2000	60	do.
	Printed, weighing per square metre:			
	Cl. I. Up to 20 grammes..kilog.	15000	60	do.
	Cl. II. More than 20 and up to 25 grammes .....kilog.	10000	60	do.
	Cl. III. More than 25 and up to 31 grammes .....kilog.	7500	60	do.
	Cl. IV. More than 31 and up to 40 grammes .....kilog.	5000	60	do.
	Cl. V.-VII. More than 40 and up to 75 grammes .....kilog.	3400	60	do.
	Cl. VIII. More than 75 gr. ,,	3000	60	do.
473	Tissues, figured, damasked, striped, checked, goffered, fancy, open-worked, and other not specially mentioned:			
	Cambric; striped, checked or spotted batistes; fustians; plain and fancy satinettes; muslins percale; ribbed, figured, striped or checked tissues; damasked cloth for napkins; loose-woven tissues; loose or close-woven fancy tissues, damasked:			
	Unbleached, weighing per square metre:			
	Up to 20 grammes ..kilog.	15000	60	do.
	More than 20 and up to 40 grammes.....kilog.	7000	60	do.
	More than 40 and up to 100 grammes.....kilog.	4000	60	do.
	More than 100 gr. .. ,,	3200	60	
	Bleached, and dyed in the piece or of yarn dyed in one or more colours, weighing per square metre:			
	Up to 20 grammes ..kilog.	18000	60	do.
	More than 20 and up to 40 grammes.....kilog.	9000	60	do.
	More than 40 and up to 100 grammes.....kilog.	5000	60	do.
	More than 100 gr. .. ,,	4000	60	do.
	Printed, weighing per square metre:			
	Up to 20 grammes ..kilog.	21000	60	do.
	More than 20 and up to 40 grammes.....kilog.	10000	60	do.
	More than 40 and up to 100 grammes.....kilog.	5000	60	do.
	More than 100 gr. .. ,,	4000	60	do.
	Note 55.—Tissues embroidered by hand, machine or on the loom, classed in Nos. 473 and 472, shall be liable to a surtax of 40 %.			
474	Other tissues not specially mentioned:			
	Duck, cassinettes, beaver and similar tissues, for men and children's clothing, plain, twilled, figured or imitating saileloth, bleached, dyed or printed.....kilog.	2000	60	do.
	Muslins ("*cassas*"), coarse, plain or twilled, with stripes or checks, solely employed for lining, and varnished or transparent calico for maps or plans, white or dyed.....kilog.	2000	60	Net.
	Velvets and velveteens, bombazine and velours, plain or twilled, white, dyed or printed ....kilog.	5000	60	do.
	Plushy tissues for napkins and handkerchiefs .....kilog.	2400	60	do.
	Striped tissues for mantles ("*ponches*").....kilog.	4000	60	do.
	Saileloth and half saileloth for ships, tents and similar uses kilog.	1200	60	do.
	Canvas ..... ,,	3000	60	do.
	Knitted tissues..... ,,	6000	50	do.
475	Bands and insertions:			
	Loom, hand or machine embroidered:			
	Of tulle, imitation lace ..kilog.	35000	60	Only with the exception of cardboard boxes: gross.
	Of "*morim*," "*cassa*" or cambric .....kilog.	20000	60	do.
	Of fustian or muslin .... ,,	10000	60	do.
	Printed, or with simple folds or gatherings of the same tissue:			
	Of "*cassa*," tulle or cambric with or without lace, known as "*plissés*,".....kilog.	20000	60	do.
	Of "*morim*," fustian or muslin, with or without lace, known as "*plissés*" .....kilog.	6000	60	do.
476	Wicks for night lights, plain or coated with wax.....kilog.	1600	60	Cases or boxes of cardboard or similar packages: gross.
477	Window-shades, with or without rollers each	5000	60	
478	Rags, selvage and waste cuttings..kilog.	10	20	Bales: gross.
479	Veils:			
	Embroidered	*ad val.*	60	
	Not otherwise mentioned. (Dutiable according to the component tissue)	—	—	
480	Gauzes, tissues worked with wire; "*vidrilhos*" (tissue with glass spangles), and other similar tissues, interwoven with imitation gold or silver .....kilog.	8000	50	Net.
	Note 56.—Tissues and wares of ramie or China grass pay the same duties as cotton tissues and wares, according to kind.			
	Tissues and goods, embroidered or trimmed with lace, and not specified in that state, shall be liable to a surtax of 30 %.			

CLASS XVI.

WOOL—RAW OR PREPARED.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
481	Wool, raw .....kilog.	200	20	do.
482	Wool, washed, crude or carbonized ,,	500	20	do.
483	Wool, dyed in the mass ..... ,,	600	20	do.
484	Wool, carded, milled or prepared in any manner .....kilog.	700	20	do.
485	Yarn:			
	Single, of one or more ends, for looms and trimmings, of wool or of wool and cotton:			
	Raw or bleached .....kilog.	500	15	Cases or boxes of cardboard or similar packages: gross.
	Dyed ..... ,,	600	15	do.
	With admixture of silk .. ,,	700	15	do.
	Zephyr yarn for embroidering ,,	6000	60	do.

MANUFACTURES AND TISSUES.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
486	Frogs, tassels, "*barbicachos*," galloons, frets, fringes and trimmings of wool, pure or mixed with cotton or linen, and similar articles.....kilog.	10000	60	do.
487	Carpets and rugs:			
	Striped, thick, for stairways, of wool, pure or mixed with other materials .....kilog.	2400	60	Net.
	Velvety:			
	With long pile, coarse, with ground of hemp or tow (mats) kilog.	2600	60	do.
	With short pile, soft, with reverse of a coarse cotton, linen or hemp tissue .....kilog.	4000	60	do.
	Do., do., without the above mentioned tissue .....kilog.	6400	60	do.
	Do., do., for shoes or slippers ,,	4000	50	do.

CLASS XVI.—WOOL—RAW OR PREPARED—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Not otherwise mentioned:			
	With reverse of a coarse cotton, linen or hemp tissue ....kilog.	2000	60	Net.
	Do., do., without the above tissue kilog.	4000	60	do.
	Do., do., for shoes or slippers ,,	3500	50	do.
488	Alpacas, woollen muslins ("*cassas*"), camlets, durants, damasks, merinos, cashmeres, "*princetas*," serges, "*serafinas*," striped stuffs, royal, Chinese satin, knitted tissues, "*tonquim*," woollen velvet or plush, and other similar tissues not elsewhere mentioned, plain, twilled, figured or damasked kilog.	7200	60	do.
489	Baize and swanskin:			
	In endless pieces for paper-making machines....kilog.	1100	60	do.
	Of any other description..... ,,	2200	60	do.
490	Light baize ("*baetilhas*") and flannel, plain, twilled or figured:			
	Bleached or dyed .....kilog.	4800	60	do.
	Printed ..... ,,	6000	60	do.
491	Military sashes .... ,,	8800	40	do.
492	Flags ..... ,,	16000	50	Cases or boxes of cardboard or similar packages; gross.
493	Berets ("*barretes*") of all kinds, and other head gear:			
	Knitted or netted, with or without admixture of silk .....kilog.	8000	50	do.
	Do., common, for sailors and workmen .....kilog.	3000	50	do.
	Not specially mentioned	*ad val.*	50	
494	Bonnets and caps:			
	With galloons of real gold ....each	6000	60	
	Netted. (Dutiable as netted articles	—	—	
	Not specially mentioned .....each	2000	60	
495	Buttons .....kilog.	3500	50	do.
496	Bridles:			
	Of wool or of wool and cotton, plain each	2000	60	
	Do., do. with ornaments of common metal.....each	3200	60	
	Halters ..... ,,	1600	60	
497	Ribbons ("*cadarços*"), cords, braids and tapes of wool, pure or mixed with linen, cotton, or with glass beads:			
	Coarse bands for girths, exceeding 4 centimetres in width .....kilog.	3600	60	do.
	Not specially mentioned ..... ,,	6000	60	do.
498	Sheaths for parasols, covers for pianos and other articles.....kilog.	8000	60	Net.
499	Shawls, covers ("*mantas*"), handkerchiefs and "*palas*":			
	Netted .....kilog.	8000	60	do.
	Plain or twilled, figured or damasked, white, dyed or printed.....kilog.	10000	60	do.
	Embroidered, with lace or of lace, or silk fringes	*ad val.*	60	
500	Hats:			
	Of felt:			
	Plain .....each	6400	80	
	Trimmed	*ad val.*	60	
	Of any kind of tissue:			
	Plain .....each	3200	60	
	Opera ..... ,,	5600	60	
	Trimmed	*ad val.*	60	
	Note 57.—The duties on hats include those on the cardboard or common wooden boxes in which they are imported.			
501	Girths.....each	1200	50	
502	Belts, garters and braces, plain or embroidered .....kilog.	12000	50	Cases or boxes of cardboard or similar packages: gross.
503	Blankets of wool or of wool and cotton:			
	Brown, common and the like..kilog.	1500	60	Net.
	Other, white or coloured .... ,,	4000	60	do.
504	Parts of shoes, cut-out. (Dutiable according to the component tissue) ..	—	—	
505	Saddle-cloths ("*coxinilhos*") of wool, or of wool and cotton ....kilog.	2400	60	do.
506	Woollen lastings ("*duraques*") .. ,,	4200	60	do.
507	Flesh brushes and the like.....dozen	8000	50	
508	Felt:			
	For pianos and the like .....kilog.	7200	60	do.
	For sheathing vessels and the like.. kilog.	200	60	do.
	Not specially mentioned, plain or printed.....kilog.	2400	50	do.
509	"*Filete*" (kind of light woollen stuff) kilog.	4500	60	do.
510	Cravats, bands and bows, plain or embroidered, of all kinds .....kilog.	10000	60	Cases or boxes of cardboard or similar packages: gross.
511	Gloves, plain or embroidered..dozen pairs	6000	50	
512	Horse rugs, "*xergas*" and "*baixeiros*":			
	Of "*xerga*" cloth.....kilog.	1800	60	Net.
	Of felt ..... ,,	2800	60	do.
	Of any other tissue not specially mentioned .....kilog.	3600	60	do.
	Note 58.—The foregoing rugs must not be confounded with covers for animals, of cloth, baize or other woollen tissue, which are dutiable according to the component tissue. Should these rugs be embroidered with wool, they shall be liable to a surtax of 10%, and when embroidered with silk, to a surtax of 20%.			
513	Mantelets, chemisettes, and other articles of fashion, of lace, or any other tissue	*ad val.*	60	
514	Stockings and socks:			
	Socks:			
	Up to 20 centimetres long in the foot.....dozen pairs	2800	60	
	More than 20 centimetres long in the foot .....dozen pairs	6000	60	
	Stockings:			
	Up to 20 centimetres long in the foot.....dozen pairs	5200	60	
	More than 20 centimetres long in the foot .....dozen pairs	10000	60	
515	Knitted or netted wares not specially mentioned, plain, with or without admixture, trimming or lining of silk. kilog.	8000	50	Net.
516	Oilcloth ..... ,,	1800	60	On wooden rollers, 2%.
517	Cloths, cassimeres and cassinettes, mixed or not with silk, cheviot, American flannels, serges and diagonals:			
	Of wool, pure or mixed with cotton, weighing per square metre:			
	Up to 450 grammes .....kilog.	8000	60	Net.
	More than 450 grammes .. ,,	4200	60	do.
	Of wool and cotton in equal proportions, weighing per square metre;			
	Up to 400 grammes .....kilog.	4800	60	do.
	More than 400 grammes.... ,,	2400	60	do.
518	Table covers:			
	Embroidered.....	*ad val.*	60	
	Not otherwise mentioned ....kilog.	8400	60	do.
519	Lace of wool or of wool with admixture of cotton or linen:			
	In patterns for dresses, veils, and other articles	*ad val.*	60	
	Not otherwise mentioned, plain or with glass beads .....kilog.	28000	60	Only excepting cardboard boxes: gross.
520	Ready-made clothing:			
	Shirts:			
	Knitted:			
	Thick, for workmen or sailors.. dozen	8400	60	
	Of any other kind..... ,,	22000	60	
	Of light baize ("*baetilha*") or flannel, with or without cord trimmings .....dozen	22000	60	
	Drawers, knitted, or of flannel ,,	22000	60	
	Jackets, petticoats and jerseys, thick, knitted or netted ....dozen	18000	60	
	Mourning veils and bosoms of cassimere, plain or with bows, folds, etc. .....kilog.	12000	60	Net.
	Not specially mentioned:			
	Of baize or fluffy or stout cloth, for the military and the like .. kilog.	8500	60	do.
	Of felt ..... ,,	12000	60	do.
	Of double cloth or cassimere ,,	18000	60	do.
	Of single cloth or cassimere, or any other tissue.....kilog.	24000	60	do.
	Of lace, embroidered or trimmed ..	*ad val.*	60	
521	Travelling bags .....each	3000	50	
522	Small shoes and gaiter boots without soles:			
	Plain.....pair	600	50	
	Embroidered or ornamental .... ,,	800	50	
523	Sarcenets .....kilog.	3600	50	do.
524	Tissues, loose-woven or transparent:			
	Bareges, tulles, grenadines, gauzes, "*escomilhas*" and other loose-woven or transparent tissues, not specially mentioned, weighing per square metre:			
	80 grammes or less .....kilog.	18000	50	do.
	More than 80 grammes .... ,,	10000	50	do.
525	Long strips of cloth and insertions, plain or with glass beads:			
	With embroidery of cotton, wool or linen.....kilog.	20000	50	With the exception of cardboard boxes: gross.
	With embroidery of silk ..... ,,	32000	50	do.
526	Door and window shades, with or without rollers .....each	5000	50	

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
527	Rags, selvage and waste cuttings ..kilog.	40	20	Bales or similar packages: gross.
	Note 59.—Tissues and articles, embroidered or trimmed, not enumerated in that state, shall be liable to an ad valorem duty of 60 %. The provisions of Note 6 are likewise applicable to No. 496 of the present class.			
	CLASS XVII.			
	FLAX, JUTE AND HEMP—RAW OR PREPARED.			
528	Flax, jute and hemp, raw, dressed, hackled, combed or in tow, dyed or clouded .....kilog.	20	20	Bales or similar packages: gross.
529	Yarn:			
	Of jute and hemp:			
	Single for looms:			
	Unbleached ..... ,,	100	20	Cases or boxes of cardboard or similar packages, including bobbins: gross.
	Dyed..... ,,	130	20	do.
	Not otherwise mentioned. (Dutiable as linen yarn.)	—	—	
	Of linen:			
	Single, for looms:			
	Unbleached or white ....kilog.	640	20	do.
	Dyed..... ,,	840	20	do.
	Twisted, thread of all kinds, on bobbins, clews or hanks, for sewing, crocheting, knitting and the like .....kilog.	2000	50	do.
	For shoemakers and pyrotechnists kilog.	600	50	do.
530	Tow, raw or in the mass ..... ,,	20	20	Bales or similar packages: gross.
531	Lint, loose or in sheets ..... ,,	700	10	Net.
	TISSUES AND MANUFACTURES.			
532	Frogs, tassels, "*barbicachos*," slides, galloons, frets, fringes, trimmings and similar articles of linen, pure or mixed with wool or cotton ....kilog.	10000	60	Cases or boxes of cardboard or similar packages: gross.
533	Carpets and rugs for any use .... ,,	2000	60	Bales or similar packages, 2 %.
534	Canvas, sackcloth and other tissues not specially mentioned, of tow, for bags and bales, plain or twilled .....kilog.	650	60	Net.
535	Bareges and similar loose-woven tissues kilog.	10000	60	do.
536	Bonnets and caps .....each	1300	50	
537	Buttons .....kilog.	3000	50	Cases or boxes of cardboard or similar packages: gross.
538	Duck, Britanny cloth, cambric, "*cassa*," cretonne, Irish linen, "*platilha*," and other tissues not specially mentioned, unbleached, bleached, dyed, brown, striped or printed:			
	Plain:			
	Up to 12 threads in a square of 5 millimetres side.....kilog.	900	60	Net.
	More than 12 and up to 24 threads kilog.	2200	60	do.
	Do. 24 do. 30 threads kilog.	5000	60	do.
	Do. 36 do. 48 threads kilog.	9300	60	do.
	More than 48 threads ..... ,,	13000	60	do.
	Twilled, imitating sailcloth .. ,,	3000	60	do.
	Figured or damasked:			
	Suitable for wearing apparel .... kilog.	6000	60	do.
	Suitable for towels, and the like.. kilog.	5400	60	do.
	Plushy, for towels and counterpanes..... kilog.	3600	60	do.
	Gummed or waxed, for binding books..... kilog.	800	50	do.
	Note 60.—Tissues of linen and hemp, or of linen and jute, will also pay the above duties, according to kind.			
539	Bridles of linen, or of linen and cotton:			
	Plain or with ornaments of common metal.....each	2400	50	
	Halters..... ,,	1200	50	
	Note 61.—The provisions of Note 6 are likewise applicable to this number.			
540	Ribbons ("*cadarços*), cords, braids and tapes, with or without admixture of cotton:			
	Coarse bands called "*precintas*," for girths and the like, exceeding 4 centimetres in width..... kilog.	1400	50	Cases or boxes of cardboard or similar packages: gross.
	Not specially mentioned, including wide bands for belts..... kilog.	2800	50	do.
541	Sheaths for parasols, covers for pianos and other articles.....kilog.	6000	60	Net.
542	Shawls, covers ("*mantas*") and handkerchiefs;			
	Embroidered, or with lace or of lace	*ad val.*	60	
	Plain;			
	Up to 24 threads in a square of 5 millimetres side.....kilog.	3600	60	do.
	More than 24 and up to 36 threads kilog.	8000	60	do.
	,, 36 ,, 48 threads kilog.	15000	60	do.
	,, 48 threads..... ,,	20000	60	do.
543	Hats:			
	Plain.....each	1500	50	
	Trimmed	*ad val.*	50	
	Note 62.—The provisions of Note 50 are likewise applicable to the present number.			
544	Bath slippers:			
	With soles of tow..... pair	500	50	
	With soles of metal or wood.. ,,	1500	50	
545	Girths..... each	1200	60	
546	Belts, garters and braces, plain or embroidered..... kilog.	8000	50	Cases or boxes of cardboard or similar packages: gross.
547	Cordage:			
	Twine, marline, sail-twine, rope yarn, and all other .....kilog.	1200	80	Hogsheads or large cases, 20%; bales, wrappers, packets, small cases or boxes of cardboard or similar packages: gross.
	Twine, coloured or fancy..... ,,	1600	80	do.
	Hawsers, cables, stays, as well as cordage of all kinds, tarred or not:			
	In pieces or cuttings....kilog.	700	80	do.
	In made-up articles.... ,,	800	80	do.
	Note 63.—Yarn up to 2 millimetres in diameter shall be considered as twine, marline, sail-twine, and rope-yarn. Yarn of less than ½ mm. in diameter shall be considered as thread.			
548	Pieces cut-out for shoes (dutiable according to the component tissue) ..	—	—	
549	Saddle cloths ("*co.xinilhos*") of linen, or of linen mixed with cotton ..kilog.	2400	60	Net.
550	Corsets.....each	8000	60	
551	Cravats, plain or embroidered....dozen	4800	60	
552	Bed sheets, counterpanes, pillow-cases, towels, and napkins:			
	Embroidered, with lace, or open-worked embroidery	*ad val.*	60	
	Plain (dutiable according to the component tissue with a surtax of 10%)	—	—	
553	Sailcloth and half-sailcloth .....kilog.	1200	50	do.
554	Gloves, plain or embroidered doz. pairs	9000	60	
555	Hose.....kilog.	1200	50	do.
556	Horse rugs, "*xergas*," and "*baixeiros*" of linen, with or without admixture of wool or cotton:			
	Of coarse tissue called "*xergas*" .. kilog.	1800	60	do.
	Of any other tissue..... ,,	3000	60	do.
	Note 64.—The foregoing rugs must not be confounded with covers for animals, which pay the duty applicable to clothing of any tissue.			
557	Mantelets, chemisettes and other articles of fashion, of lace or of any other tissue	*ad val.*	60	
558	Stockings and socks (dutiable as stockings and socks of cotton).....	—	—	
559	Oilcloth:			
	For covering floors.....kilog.	700	50	do
	Of any other description .... ,,	1800	60	do.
560	Nets of all kinds ..... ,,	5000	60	do.
561	Lace of linen thread, or of linen thread mixed with cotton or wool:			
	In patterns, for dresses, veils, and other articles	*ad val.*	60	

CLASS XVII.—FLAX, JUTE AND HEMP—RAW OR PREPARED—con.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Not specially mentioned.....kilog.	54000	60	With the exception of cardboard boxes: gross.
562	Ready-made clothing:			
	Shirts:			
	Of "*aniagem*" or "*creguela*" (thick cloths)..... dozen	13000	60	
	Of any other quality, plain or with plaits.....dozen	52000	60	
	Drawers ..... ,,	24000	60	
	Shirt collars ..... ,,	3600	60	
	Shirt bosoms, plain or with plaits.. kilog.	12000	60	Cases or boxes of cardboard or similar packages: gross.
	Cuffs.....dozen pairs	5000	60	
	Not specially mentioned:			
	Of lace	*ad val.*	60	
	Of any other tissue.....kilog.	12000	60	Net
	Embroidered or trimmed.....	*ad val.*	60	
	Note 65.—Collars and cuffs imported with shirts without collars and cuffs shall be dutiable separately.			
563	Bags:			
	Travelling..... each	3200	50	
	Of sackcloth and the like....kilog.	800	60	do.
564	Bands and insertions, printed or simply with plaits or frills, plain or damasked, hand or machine embroidered..... kilog.	24000	60	With the exception of cardboard boxes: gross.
565	Door and window shades, with or without rollers.....each	5000	60	
566	Rags, selvage and waste cuttings kilog.	50	20	Bales: gross.

CLASS XVIII.

SILK—RAW OR PREPARED.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
567	Cocoons..... kilog	800	20	Net.
568	Silk, raw..... ,,	2600	20	do.
569	Floss silk..... ,,	1600	20	do.
570	Yarn:			
	Unbleached, white or dyed, for looms:			
	In skeins .....kilog.	4000	20	Cases or boxes of cardboard, papers, or similar packages, including cardboard or wooden bobbins: gross.
	On bobbins ..... ,,	2000	20	do.
	Of floss silk ..... ,,	500	25	do.
	Zephyr yarn, for embroidering (sewing silk or twist):			
	In skeins.....kilog.	12000	20	do.
	On bobbins..... ,,	4000	20	do.

TISSUES AND MANUFACTURES.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
571	Frogs, tassels, slides, "*barbicachos*" and similar articles, cords, tapes, braids, borders, galloons, frets, fringes, of silk, pure or mixed with other materials .....kilog.	30000	60	With the exception of cardboard boxes or cases: gross.
	Note 66.—Should the goods enumerated in the present number be only ornamented or mixed with a small quantity of silk, they shall be liable to the duties on the predominating material, with a surtax of 30%.			
572	Sashes, military, of silk tissue of any kind:			
	Plain or with silk tassels ....kilog.	50000	60	Net.
	With tassels of gold or silver.. ,,	60000	60	do.
573	Bonnets and night caps, gloves and stockings, knitted or netted, purses and nets of twisted silk, of silk, pure or mixed with cotton or linen, or of any material covered with silk..kilog.	50000	60	do.
574	Barege, tulle, gauze, crape ("*fumo*"), "*escomilha*," and similar tissues: Plain or figured, with flowers and other ornaments imitating embroidery ("*broché*") .....kilog.	60000	60	do.
575	Bonnets and caps, plain or trimmed each	6000	60	
576	Buttons of silk, pure or mixed with another material, or of any material covered with pure or mixed silk kilog.	6000	60	Cases or boxes of cardboard or similar packages: gross.
577	Brocades "*lhamas*," "*telas*," and other tissues suitable for ecclesiastical vestments and church ornaments:			
	Figured or embroidered:			
	With gold or silver ground:			
	Fine.....kilog.	60000	60	Net.
	Semi-fine or imitation.... ,,	30000	60	do.
	With flowers or leaves single or connected with gold or silver, shaded or not;			
	Fine.....kilog.	38000	60	do.
	Semi-fine or imitation.. ,,	20000	60	do.
578	Covers for pianos and the like ... ,,	50000	60	do.
579	Shawls, covers ("*mantas*"), "*palas*," handkerchiefs and veils:			
	Of lace, tulle, "*escomilha*," crape, etc., with or without admixture of other materials, plain or embroidered.....kilog.	60000	60	do.
	Of twisted silk or chenille, plain or embroidered .....kilo.	50000	60	do.
	Of tissues not specially mentioned:			
	Plain, twilled or figured.....kilo.	44000	60	do.
	Embroidered.....	*ad val.*	60	
580	Hats:			
	Of plush:			
	Finished:			
	Plain .....each	8400	60	
	With tassels, borders, feathers or other ornaments ....each	24000	60	
	On cardboard ("*de pasta*"):			
	Plain ..... ,,	7000	60	
	With borders of all kinds and with feathers .....each	12000	60	
	Round;			
	Plain or with spring ..... ,,	7000	60	
	Trimmed	*ad val.*	60	
	Of velvet or of any other tissue of silk, pure or mixed with any other material, plain or trimmed	do.	60	
	Note 67.—The provisions of Note 51 are likewise applicable to the present number.			
581	Belts, garters, and braces, plain or embroidered .....kilog.	30000	60	Cases or boxes of cardboard or similar packages: gross.
582	Counterpanes and blankets of floss silk, pure, or with warp or woof of cotton kilog.	13000	60	Net.
583	Covers and rosettes for parasols .. ,,	50000	60	do.
584	Pieces cut out for shoes (dutiable according to the component tissue) ..	—	—	
585	Corsets..... each	20000	60	
586	Ribbons of tissue of any kind of silk, pure or mixed with any other material, and chenille with or without wire..... kilog.	30000	60	With the exception of cases or boxes of cardboard: gross.
587	Linings, edgings, and bands, stitched or not, for hats, of silk, pure or mixed with other materials .....kilog.	10000	60	With the exception of cardboard boxes: gross.
588	Gauze of gummed silk ..... ,,	22000	60	Net.
589	Cravats of silk, pure or mixed with other materials, of all kinds, for men or women .....kilog.	56000	60	do.
590	Bows for shoes, of silk, pure or mixed with any other material, with or without buckles.....kilog.	30000	60	do.
591	Plush:			
	Black, of silk mixed with cotton, for hats .....kilog.	10800	60	do.
	Not specially mentioned:			
	Of pure silk..... ,,	50000	60	do.
	Of silk mixed with cotton .. ,,	25000	60	do.
592	Lace:			
	Of silk, pure or mixed with any other material.....kilog.	72000	60	With the exception of cardboard boxes: gross.
	In patterns, for dresses	*ad val.*	60	
593	Ready-made clothing, mantelets, dresses, chemisettes and similar articles:			
	Of floss silk.....kilog.	30000	60	Net.
	Of lace, embroidered or trimmed	*ad val.*	60	
	Not otherwise mentioned. (Dutiable according to the component tissue, with a surtax of 10%.)	—	—	
594	Small shoes or gaiter boots without soles, for children, plain, trimmed or embroidered .....pair	1200	60	
595	Tissues not otherwise mentioned:			
	Of floss silk:			
	Unbleached .....kilog.	20000	60	do.
	Bleached, dyed, printed, figured and "*broché*" .....kilog.	30000	60	do.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Knitted, of silk, pure or mixed with any other material, with or without glass beads .....kilog.	12000	60	Net.
	Not otherwise mentioned, plain, figured, damasked or with flowers and other velveted ornaments imitating embroidery ("*brochés*") .. kilog.	56000	60	do.
596	Bands and insertions of any kind of silk tissue, or of silk mixed with any other material, plain or embroidered, with or without lace, including plaits ("*plissés*") .....kilog.	45000	60	With the exception of cardboard boxes: gross.
597	Door and window shades, with or without rollers .....each	12000	60	
598	Velvets, plain, figured, with flowers or other ornaments imitating embroidery ("*brochés*"):			
	Of pure silk.....kilog.	50000	60	Net.
	Of silk and cotton..... ,,	25000	60	do.
	Note 68.—Articles enumerated in the present class, if ornamented with glass pearls and beads, and when not described in that state in the tariff, shall enjoy a rebate of 20%.			
	CLASS XIX.			
	PAPER AND MANUFACTURES THEREOF.			
599	Albums for drawings, photographs and postage stamps:			
	With covers of wood or cardboard, bound in paper, cloth, leather or skin, plain or with ornaments of any kind other than of gold, silver, ivory, mother-of-pearl and tortoise-shell .....kilog.	3000	50	Cases or boxes of cardboard or similar packages: gross.
	With covers of ivory, mother-of-pearl or tortoise-shell, do., do.....kilog.	12000	50	do.
	With covers of sandal-wood, Chinese lacquer, silk. velvet, and the like, do., do.....kilog.	5000	50	do.
	With ornaments of gold, silver, ivory, mother-of-pearl or tortoise-shell ..	*ad val.*	50	
	Note 69. — Albums containing prints, chromos or photographs, will pay a surtax of 30%.			
600	Boxes and cases of pasteboard or pulp:			
	Snuffboxes, and the like.....kilog.	6000	50	do.
	Large, for hats, head ornaments and the like.....kilog.	1000	50	do.
	Small, for wafers, druggists, perfumers and the like .....kilog.	1500	50	do.
601	Card or cardboard, white or coloured:			
	In sheets.....kilog.	300	50	Cases, 10%; bales, 2%; cases or boxes of cardboard or similar packages: gross.
	Cut for visiting cards, etc., plain or with gilt edges, with gilt borders or fillets, painted or embossed kilog.	1000	50	do.
	Note 70.—Cards with names or advertisements shall be dutiable under No. 610.			
602	Playing cards:			
	In packs.....pack	1000	50	
	Of cardboard, not finished or in sheets for cutting out, coloured or simply printed .....kilog.	10000	50	do.
603	Hats and caps:			
	Plain, imitating straw, or covered with oilcloth, for soldiers....each	1600	50	
	Trimmed ..... ,,	3100	50	
604	Prints, drawings and photographs:			
	For the study of anatomy, botany and other sciences, also of instruments and machines, or models for the arts and trades .....kilog.	150	15	Cases or boxes of cardboard or similar packages: gross.
	Pencil, water colour, and oil portraits, photographs, charcoal portraits, etc.....each	11200	50	do.
	For posters, advertisements, toys and the like.....kilog.	3000	50	do.
	On gelatine, or on oiled or gelatinous paper, for windows, "Glacier" and other systems.....kilog.	1000	50	do.
	Other of any description ..... ,,	5600	50	do.
	Note 71.—Prints imported with, and forming part of illustrated papers shall pay the same duties as the latter. Prints gummed on cardboard for posters and advertisements shall enjoy a rebate of 30%			

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
605	Blank books:			
	Of paper, plain, ruled or lined, for accounts, with or without printing kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
	For copying letters, notes and memoirs, with or without printing kilog.	2600	50	do.
606	Printed or reading books, newspapers, periodicals and reviews:			
	Stitched, bound with cardboard, covered with paper, cloth, leather or skin, plain or with ornaments of any material other than gold, silver, ivory, mother-of-pearl and tortoise-shell .....kilog.	150	15	Cases, 10%; cases or boxes of cardboard or similar packages: gross.
	Stitched, or bound, with covers of ivory, mother-of-pearl or tortoise-shell, do., do.....kilog.	12000	50	do.
	Do., do. with covers of silk, velvet, composition or wood .....kilog.	5000	50	do.
	Do., do. with ornaments of gold or silver	*ad val.*	50	
607	Manuscripts of any description, bound, stitched or in loose sheets (1)	Free.	—	
608	Maps, hydrographic and similar charts, bound, stitched, or in loose sheets kilog.	150	15	Cases. 10%; bales, 2%; cases or boxes of cardboard or similar packages: gross.
609	Music, stitched, bound or in loose sheets kilog.	150	15	do.
610	Printed or lithographed articles, invoices, notes, bills-of-lading, envelopes, account sales, circulars, prospectuses, visiting cards, travelling tickets, receipts, inscriptions, counterfoil books, labels, distiches, calendars, show cards, posters, and other similar goods, single or in sheets, gummed or not, on paper or cardboard, of any size or quality, loose, stitched or bound (2):			
	Of one colour .....kilog.	4000	100	do.
	Of two or more colours ..... ,,	7000	100	do.
	Note 72.—Printed wares, in loose sheets, shall enjoy a rebate of 30%, if gummed on cardboard. The preceding articles when abandoned and sold by auction, and when the offered price does not cover the duties, shall be withdrawn from the sale and destroyed. Prospectuses, catalogues, posters and other similar articles, exclusively destined to advertise industrial products and imported for free distribution, shall be liable to the duties leviable on printed books whatever be the colour in which printed.			
611	Cap and shako peaks of cardboard, plain or covered with leather or oilcloth, bordered or not with metal.....kilog.	3200	50	do.
612	Paper:			
	Pulp, of any quality, for the manufacture of paper.....kilog.	10	10	do.
	For writing and drawing, of any quality, white or coloured:			
	Plain, ruled.....kilog.	350	50	do.
	With gilt edges, stamped, ruled for commercial purposes, bordered, or with fillets, painting, engraving, embossing and monograms kilog.	1000	50	do.
	Printing paper:			
	Plain or common, for newspapers kilog.	10	10	do.
	For unrolling ("*de descarga*"), on reels, to protect the printing of newspapers on rotary machines kilog.	10	15	do.
	Glazed, and all other qualities ,,	100	15	do.
	Painted, stamped, dyed or coloured, plain on one or both sides, figured or morocco'ed, for binding, even designed or printed upon, for packing, confetti and other purposes, in sheets, bands or rolls ....kilog.	500	50	do.

(1) These articles are free of the registration tax of 10 %.

(2) Under Budget-Law No. 2719, dated December 31, 1912, a duty of 150 reis per kilogramme on the percentage of 15 % shall be levied on prospectuses, posters, show cards, solely intended for advertising purposes and for free distribution ; if provided with pictures they shall be dutiable under Tariff No. 604.

CLASS XIX.—PAPER AND MANUFACTURES THEREOF—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Gilt or silvered, real or imitation kilog.	1600	50	Cases, 10 %; bales, 2 %; cases or boxes of cardboard or similar packages: gross.
	Albumenized or chloridated, for photography .....kilog.	2600	50	do.
	Blotting and filtering ..... ,,	300	50	do.
	Common packing paper, of natural colour, rough-surfaced on both sides: not printed.....kilog.	200	50	do.
	The same, printed ..... ,,	600	50	do.
	White or coloured, satiny or not, in pieces or in rolls, for prints..kilog.	100	15	do.
	Lined with cloth, for any use.. ,,	400	50	do.
	Tissue paper, white or coloured, for copying letters, unsized, and oiled, carbonized, Oriental, rice, Chinese, vegetable, and similar paper..kilog.	600	50	do.
	Toilet paper ..... ,,	300	50	do.
	For cigarettes and the like:			
	In sheets or rolls ..... ,,	500	50	do.
	In booklets or tubes ("*em mortalhas*") .....kilog.	1300	50	do.
	Wall paper:			
	Painted, embossed:			
	Of any quality ..... ,,	2600	50	do.
	Gilt, silvered or velveted .. ,,	4000	50	do.
	Brims of cardboard, covered with cotton or cloth, gummed, for hats kilog.	1000	50	do.
	Collars, cuffs and shirt fronts.. ,,	5000	50	do.
	Linings and side pieces for hats, with or without tissue of silk ....kilog.	800	50	do.
	Bags or cornets: without inscriptions (1) .....kilog.	900	50	do.
	Bags or cornets: With inscriptions kilog.	1200	50	do.
	Envelopes for letters ..... ,,	900	50	do.
	Coated with imitation gold or silver, for the manufacture of flowers kilog.	6000	50	do.
	In bands or ribbons:			
	For telegraphs ..... ,,	300	50	do.
	Other of any description .... ,,	4000	50	do.
	Chinese lanterns, lamp-shades and the like.....kilog.	2000	50	do.
	Cut or prepared in any other manner, for confectioners, with or without crackers or inscriptions of any kind, and the like....kilog.	4800	50	do.
	Serpentines and confetti..... ,,	1000	60	Cases, 10 %; sacks, gross; cases or boxes of cardboard or similar packages: gross.
613	Cardboard:			
	Varnished, for cap peaks and the like kilog.	700	50	Same tare as to No. 608.
	Not specially mentioned..... ,,	100	50	do.
614	Portfolios:			
	Plain or covered with tissue, leather or oilcloth .....kilog.	2000	50	Cases or boxes of cardboard or similar packages: gross.
	Covered with velvet or silk....kilog.	9000	50	do.
615	All other articles of paper, cardboard or composition, not otherwise mentioned	*ad val.*	50	
	Rubberoid .....kilog.	100	50	
	Note 73.—Should articles enumerated in the present class be ornamented with ivory, mother-of pearl, tortoise-shell, gold or silver, and when not specially mentioned in that state, they shall be dutiable at the rate of 50 % *ad valorem*.			

CLASS XX.

STONES, EARTHS AND OTHER MINERALS.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
616	Alabaster, marble, porphyry, jasper and similar stones:			
	In the rough:			
	In pieces, hewn or sawn cubic mètre	15000	20	
	In tiles and slabs, simply sawn square mètre	2300	30	
	In powder .....kilog.	60	50	Hogsheads or cases, 5 %.
	Polished or manufactured:			
	Tiles and slabs of any form or kind, for whatever use..square mètre	5600	50	
	Articles not specially mentioned....	*ad val.*	50	
	Note 74.—Slabs exceeding 10 centimètres in thickness shall, when rough, be considered as hewn or sawn pieces; when polished, they shall be dutiable as polished or manufactured articles.			
617	Amianthus or asbestos:			
	Raw or prepared:			
	Unravelled, carded, in fibres, wool or tow, and in powder, pure kilog.	900	20	Hogsheads or cases, 5 %; tins, sacks or iron barrels: gross.
	Yarn, twisted, cord or string ,,	940	20	do.
	Articles and tissues:			
	Tissues, ribbons, packing and washers of tissue, combined or not with wire or a composition of rubber or talc .....kilog.	1100	20	do.
	Paper and cardboard in sheets or cut in any form or shape, for whatever use, combined or not with rubber, wire, or in pulp with an admixture of another material .....kilog.	500	20	do.
	Powder, mixed or compound, for the manufacture of composition to cover boilers, pipes and for similar uses.....kilog.	50	20	do.
	Lubricating cream ..... ,,	330	20	do.
	Colours, in whatever manner prepared .....kilog.	100	20	do.
	Ornaments and fittings of cardboard for roofs and walls	*ad val.*	20	
	Wearing apparel.....	,,	20	
	Articles not specially mentioned..	,,	20	
618	Moulding clay and sand .....kilog.	10	25	Hogsheads or cases, 5 %.
619	Clay of all kinds, crude ..... ,,	10	25	do.
620	Manufactures of clay:			
	Apparatus and articles not specially mentioned, of any form or shape and for whatever use, plain, glazed or enamelled.....kilog.	800	50	Hogsheads, 30%; cases, 25 %; hampers or baskets, 20 %.
	Basins or sinks for kitchen use, washstands, urinals, water-closet basins, filters, conducts and syphons in reservoir shape and other similar sanitary articles of non-porous stoneware, plain, glazed or enamelled.....kilog.	150	30	Hogsheads or cases, 8 %.
	Pitchers, jars and similar receptacles of non-porous stoneware, plain, glazed or enamelled .....kilog.	80	30	do.
	Conducts and pipes, straight, curved, and conducts and pipes of other kinds, for whatever use ....kilog.	100	50	do.
	Receptacles and vessels of clay, for batteries, insulators and all other articles combined or not with copper fittings for electric installations .....kilog.	200	50	do.
	Figures, busts, statues, vases and other articles:			
	For table and household ornament.....kilog.	3500	50	Hogsheads, 30 %; cases, 25%; hampers or baskets, 20 %; cases or boxes of cardboard or wood or similar packages: gross.
	For gardens and the like.... ,,	800	50	do.
	Crest tiles ("*lambrequins*"), fittings and all other ornaments not specially mentioned, for roofs, chimneys and walls .....kilog.	170	50	do.
	Models and similar articles for the arts .....kilog.	60	15	do.
	Pieces of all kinds not specially mentioned, for the construction of houses and shops .....kilog.	40	50	do.
	Articles of fire-clay, not specially mentioned, of any form or shape, for stoves, reverberatory furnaces for smelting metals, sand and other minerals.....	*ad val.*	15	
	Roofing tiles of all kinds, including ventilators and chimney tops:			
	Of clay, plain .....hundred	8000	60	
	Of clay, glazed ..... ,,	76500	50	
	Bricks:			
	Building, solid .....thousand	25000	50	
	Do. hollow ..... ,,	50000	50	
	Paving:			
	Of clay, plain ....square mètre	850	50	

(1) Under Budget-Law No. 2719, dated December 31, 1912, waterproof paper bags for packing sugar and other agricultural produce shall pay 8% *ad valorem*.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Of clay, glazed (ceramic tiles) square mètre	2000	40	
	Of calcined clay and non-porous stoneware, plain or with mosaics ..square mètre	5000	50	
	Furnace or fire proof (1) thousand	48000	50	
	Bath bricks .....kilog.	60	50	Hogsheads or cases, 10 %.
	Bougies for Pasteur and other filters	Free.	—	
	Note 75.—Metal fittings, parts of rubber and vessels of "*louça*" (faience, porcelain, etc.) or glass, imported with the bougies for filters, shall be dutiable separately. Vessels of earthenware with filters of sand or charcoal shall be liable to the duty leviable on apparatus and articles not specially mentioned, of any form or shape.			
621	Bitumens:			
	Solid:			
	Amber, jet, black or yellow succin kilog.	1600	50	Hogsheads or cases, 10 %; casks or similar packages, 20 %.
	Asphalt prepared for roads ,,	10	50	do.
	Asphalt not specially mentioned kilog.	100	50	do.
	Liquid, rectified or colourless.. ,,	1600	50	do.
	Liquid asphalt ..... ,,	20	50	do.
	Coal tar, liquid, in paste or lumps kilog.	20	50	Barrels or tins: gross.
622	Armenian bole:			
	Ordinary or common ..... ,,	200	50	Hogsheads or cases, 5%.
	For gilding ..... ,,	500	50	do.
623	Lime, in lumps or in powder ..... ,,	60	50	Hogsheads or cases, 10 % sacks: gross
624	Carbons prepared for electricity .. ,,	200	50	do.
	Coal and coke	Free.	—	
625	Roman and Portland cement and the like:			
	Raw or in powder (2) .....kilog.	20	30	do.
	In tiles, plain or coloured, so-called "*Lithoïdos - mosaics*," with or without incrustations of marble square mètre	3200	60	
626	Emery:			
	For whetting saws and cleaning knives:			
	In stones or bricks .....kilog.	300	30	Cases or boxes of cardboard or similar packages: gross.
	In powder or sand ..... ,,	500	50	do.
	Grindstones for machines ..... ,,	300	30	do.
	Wares not specially mentioned.. ,,	300	30	do.
	Note 76.—Grindstones imported with machines shall be dutiable separately.			
627	Ice .....kilog.	10	15	Net.
628	Gypsum:			
	In lumps or native sulphate of lime (*selenite*) .....kilog.	20	20	Hogsheads or cases, 10 %; tins, 5 %; sacks: gross.
	In powder or calcined (plaster of Paris) .....kilog.	60	50	do.
	Manufactures:			
	Models and similar articles for the arts .....kilog.	200	15	do.
	Not specially mentioned .... ,,	2000	50	do.
629	Chalk:			
	In lumps ..... ,,	30	15	Hogsheads or large cases, 10 %; tins 5 %; small cases or boxes of cardboard or wood or similar packages: gross.
	In powder or prepared..... ,,	60	50	do.
	For tailors, for billiard cues, etc. ,,	900	50	do.
630	Glass, spun:			
	Slag wool, silicate cotton, for boilers .....kilog.	50	30	Hogsheads or cases, 5 %; sacks: gross.
	Silicate boiler cloth ..... ,,	100	15	do.

(1) Under Budget-Law No. 2719, dated December 31, 1912, special fire-proof bricks of large size, not specially mentioned, shall pay 64000 reis per thousand on the percentage of 50 %.

(2) Under Budget-Law No. 2719, dated December 31, 1912, the duty on Roman and Portland cement and the like shall be reduced by 25 %.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
631	Slate:			
	Unprepared, in slabs and for roofing kilog.	60	50	Hogsheads or cases, 5 %.
	In tiles .....square metre	1600	50	
	Cut and in pencils or in writing slates .....kilog.	200	50	do.
	In articles not specially mentioned..	*ad val.*	50	
632	Flint stones:			
	Rough .....kilog.	30	50	Hogsheads or cases, 5 %; sacks: gross.
	Cut or prepared for fire-arms, and other purposes .....kilog.	300	50	do.
633	Pumice stone, and the like..... ,,	100	50	Hogsheads or large cases, 10%; small cases or boxes of cardboard or similar packages: gross.
634	Bloodstone, African and Tripoli stone kilog.	800	50	do.
635	Granite and freestone:			
	Rough or hewn	*ad val.*	30	
	Wrought:			
	Altar stones .....each	700	15	
	Millstones: Vulcanic:			
	Up to 80 centimetres in diameter each	1500	15	
	Exceeding 80 centimetres in diameter.....each	2500	15	
	Other of all kinds, iron-hooped or not .....each	5000	15	
	Grindstones for garden implements .....kilog.	20	15	Hogsheads or cases, 5%.
	Whetstones for knives and tools kilog.	300	15	do.
	Whetstones also grindstones ,,	40	15	do.
	Filtering stones..... ,,	100	15	do.
	Building, paving and similar stones	*ad val.*	15	
	Articles not specially mentioned..	do.	15	
	Note 77.—Stones imported with mills shall be dutiable separately.			
636	Lithographic stones;			
	Up to 30 centimetres in length..each	1000	15	
	More than 30 and up 60 centimetres in length.....each	2800	15	
	More than 60 and up 90 centimetres in length.....each	7200	15	
	More than 90 centimetres in length each	12000	15	
	Note 78.—Lithographic stones imported after being partially worked or entirely finished shall be liable to a surtax of 50%.			
637	Precious stones, raw or cut, such as diamonds, emeralds, sapphires, rubies, opals, topazes, amethysts, cornelians, onyxes, mosaics and stones not otherwise mentioned	*ad val.*	2	
638	Filters of so-called Azores vulcanic stones .....each	5000	10	
639	Plumbago, graphite or blacklead (natural carburet of iron), in lumps or powder.....kilog.	200	50	Hogsheads or cases, 5%; sacks: gross.
640	Fluor spar ..... ,,	30	25	do.
641	Talc;			
	Crude or in powder ..... ,,	40	50	do.
	Packing, covered with cotton, wool or linen.....kilog.	500	50	do.
642	Earths:			
	Infusorial ..... ,,	100	50	Cases or boxes of cardboard or similar packages: gross.
	Kaolin or china clay..... ,,	100	15	do.
	Not specially mentioned, crude or prepared.....	*ad val.*	15	
643	All minerals not otherwise mentioned (1)	do.	15	

CLASS XXI.

"LOUÇA" (FAIENCE, PORCELAIN, ETC.) AND GLASSWARE.

"LOUÇA" (FAIENCE, PORCELAIN, ETC.).

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
644	Needle - cases, bracelets, earrings, brooches, ornaments and similar articles.....kilog.	12000	50	Cases or boxes of cardboard or similar packages: gross.

(1) Under Budget-Law No. 2719, dated December 31, 1912 felspar and quartz shall pay 15 reis per kilogramme on the percentage of 25%; cryolite shall pay 50 reis per kilogramme on the percentage of 25%.

CLASS XXI.—"LOUÇA" (FAIENCE, PORCELAIN, ETC.) AND GLASSWARE.—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
645	Apparatus and pieces, of any shape or make, not otherwise mentioned:			
	Of "louça" (faience, porcelain, etc.) No. 1 .....kilog.	200	50	Hogsheads, 35%; cases, 30%; hampers, baskets or crates, 25%
	Do. do. No. 2 ,,	250	50	do.
	Do. do. No. 3 ,,	300	50	do.
	Do. do. No. 4 ,,	600	60	do.
	Do. do. No. 5 ,,	1200	60	do.
	Do. do. No. 6 ,,	2000	60	do.
	Note 79.—For descriptions of "louça" (faience, porcelain, etc.) Nos. 1, 2, 3, etc., see Note 87 at the end of present class.			
646	Dutch tiles or flooring tiles....sq. metre	2000	40	
647	Buttons .....kilog.	1300	50	Cases or boxes of cardboard or similar packages: gross.
648	Funeral wreaths ..... ,,	5000	50	do.
649	Vessels for elements, insulators, buttons for electric bells and all other articles of faience of all kinds, with or without copper parts, for electric installations kilog.	200	50	Net.
	Note 80. — Iron brackets or supports imported with insulators and not attached thereto shall be dutiable separately. Screws of iron or wood shall likewise be subject to duty.			
650	Vases, flower-pots, scent bottles, statues, figures, images, medallions, statues, and other ornamental articles:			
	For table ornament:			
	Of "*louça*" (faience, porcelain, etc.) Nos. 1, 2 and 3.....kilog.	2500	50	Hogsheads, 45%; cases, 40%; hampers or baskets, 30%.
	Of "*louça*" (faience, porcelain, etc.) Nos. 4, 5 and 6 .....kilog.	4000	60	do.
	For gardens:			
	Of "*louça*" (faience, porcelain, etc.) Nos. 1, 2 and 3.....kilog.	500	50	do.
	Of "*louça*" (faience, porcelain, etc.) Nos. 4, 5 and 6.....kilog.	2400	60	do.
	Note 81.—This number does not include bell jars, globes, flowers and stands, belonging to vases and flower-pots; these articles pay duty separately.			
	GLASSWARE.			
651	Cullet, residues from glass manufactories and broken or useless wares	Free.	—	
652	Glass in the mass:			
	Conical or in tubes, for cutting, faceting or polishing.....kilog.	2400	50	Cases or boxes of cardboard or similar packages: gross.
	Cut, faceted, and polished, or imitation precious stones .....kilog.	12000	50	do.
653	Powder ..... ,,	60	50	Sacks, gross.
654	Plates or sheets:			
	For windows, skylights and vessels:			
	White, plain, or fluted, opaque ("*foscos*"), emery-ground, or imitations thereof, with or without interior wire (wire glass) kilog.	200	50	Cases, hampers or baskets, 15%.
	Coloured, figured or emery-ground, or imitations thereof (muslin glass) and fluted glass....kilog.	400	50	do.
	Painted, representing pictures, set in any common metal..kilog.	3200	50	do.
	Slabs, thick, white or greenish kilog.	200	50	do.
	Polished, not silvered:			
	Up to 3 millimetres in thickness:			
	Up to 20 sq. decimetres surface sq. dec.	30	50	
	More than 20 and up to 40 sq. decimetres surface....sq. dec.	60	50	
	More than 40 and up to 60 sq. decimetres surface....sq. dec.	100	50	
	More than 60 and up to 80 sq. decimetres surface....sq. dec.	120	50	
	More than 80 and up to 100 sq. decimetres surface....sq. dec.	180	50	
	More than 100 sq. decimetres surface .....sq. dec.	200	50	
	Of a thickness exceeding 3 and up to 8 millimetres:			
	Up to 20 sq. decimetres surface sq. dec.	50	50	
	More than 20 and up to 40 sq. decimetres surface....sq. dec.	100	50	
	More than 40 and up to 60 sq. decimetres surface....sq. dec.	120	50	
	More than 60 and up to 80 sq. decimetres surface....sq. dec.	160	50	
	More than 80 and up to 100 sq. decimetres surface....sq. dec.	200	50	
	More than 100 sq. decimetres surface .....sq. dec.	240	50	
	Of a thickness exceeding 8 and up to 10 millimetres:			
	Up to 20 sq. decimetres surface sq. dec.	80	50	
	More than 20 and up to 40 sq. decimetres surface....sq. dec.	160	50	
	More than 40 and up to 60 sq. decimetres surface....sq. dec.	240	50	
	More than 60 and up to 80 sq. decimetres surface....sq. dec.	320	50	
	More than 80 and up to 100 sq. decimetres surface....sq. dec.	400	50	
	More than 100 sq. decimetres surface .....sq. dec.	500	50	
	Of a thickness exceeding 10 millimetres:			
	Up to 20 sq. decimetres surface sq. dec.	100	50	
	More than 20 and up to 40 sq. decimetres surface....sq. dec.	200	50	
	More than 40 and up to 60 sq. decimetres surface....sq. dec.	300	50	
	More than 60 and up to 80 sq. decimetres surface....sq. dec.	400	50	
	More than 80 and up to 100 sq. decimetres surface....sq. dec.	500	50	
	More than 100 sq. decimetres surface .....sq. dec.	700	50	
	Polished, silvered:			
	Up to 3 millimetres in thickness:			
	Up to 20 sq. decimetres surface sq. dec.	60	50	
	More than 20 and up to 40 sq. decimetres surface....sq. dec.	150	50	
	More than 40 and up to 60 sq. decimetres surface ....sq. dec	200	50	
	More than 60 and up to 80 sq. decimetres surface....sq. dec.	240	50	
	More than 80 and up to 100 sq. decimetres surface....sq. dec.	300	50	
	More than 100 sq. decimetres surface .....sq. dec.	400	50	
	Of a thickness exceeding 3 and up to 8 millimetres:			
	Up to 20 sq. decimetres surface sq. dec.	100	50	
	More than 20 and up to 40 sq. decimetres surface....sq. dec.	240	50	
	More than 40 and up to 60 sq. decimetres surface....sq. dec.	280	50	
	More than 60 and up to 80 sq. decimetres surface....sq. dec.	320	50	
	More than 80 and up to 100 sq. decimetres surface....sq. dec.	400	50	
	More than 100 sq. decimetres surface .....sq. dec.	500	50	
	Of a thickness exceeding 8 and up to 10 millimetres:			
	Up to 20 sq. decimetres surface sq. dec.	140	50	
	More than 20 and up to 40 sq. decimetres surface....sq. dec.	280	50	
	More than 40 and up to 60 sq. decimetres surface....sq. dec.	420	50	
	More than 60 and up to 80 sq. decimetres surface....sq. dec.	560	50	
	More than 80 and up to 100 sq. decimetres surface....sq. dec.	700	50	
	More than 100 sq. decimetres surface .....sq. dec.	1000	50	
	Of a thickness exceeding 10 millimetres:			
	Up to 20 sq. decimetres surface sq. dec.	200	50	
	More than 20 and up to 40 sq. decimetres surface....sq. dec.	400	50	
	More than 40 and up to 60 sq. decimetres surface....sq. dec.	600	50	
	More than 60 and up to 80 sq. decimetres surface....sq. dec.	800	50	
	More than 80 and up to 100 sq. decimetres surface....sq. dec.	1000	50	
	More than 100 sq. decimetres surface .....sq. dec.	1400	50	
	Note 82.—Bevelled glass shall be liable to a surtax of 30%. The surface of the above mentioned glass, whatever be its geometrical shape, shall always be considered as a rectangle, taking for a basis the longest and broadest continuous sides.			

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
655	Needle-cases, bracelets, earring, brooches, ornaments and other similar articles kilog.	12000	50	Cases or boxes of cardboard or similar packages: gross.
656	Buttons ..... ,,	1300	50	do.
657	Beads and bugles:			
	Of a satiny appearance, white or coloured, imitation pearls and the like, hollow ("*ôcos*") or fine, including "*vidrilho*" .....kilog.	6800	50	Hogsheads or large cases, 20%; small cases or boxes of cardboard or similar packages: gross.
	Cut or cast, painted, enamelled, oxidized ("*perfumados*") and the like, including glass pendants ("*missanga*") .....kilog.	2000	50	do.
	Wrought, not specially mentioned kilog.	11000	50	do.
658	Wreaths and other funeral articles, ornamented or not .....kilog.	5000	50	Cases or boxes of cardboard or similar packages: gross.
659	Enamel:			
	Fine, for jewellers..... ,,	8000	15	Net.
	Common, or cobalt, vitrified, for potters.....kilog.	2500	15	do.
	Metallic frit or glazing, white or coloured, for ceramic or iron wares kilog.	60	20	
660	Flasks for scents; vases and flower-pots, busts, figures and all other fancy and ornamental articles:			
	Of glass No. 1 .....kilog.	2800	50	Hogsheads, 50%; large cases, 45%; hampers or baskets, 35% small cases or boxes of cardboard or similar packages: gross.
	Of glass No. 2 ..... ,,	4000	60	do.
	Note 83.—The weight of the vases or figures provided with reservoirs or accessories of any kind or material, and adapted to serve for lighting purposes, includes the weight of such reservoirs or accessories if they cannot be separated. Otherwise said articles will be dutiable separately, according to their quality.			
661	Decanters, demijohns, pots and common bottles:			
	Of common glass, dark, called black and the like:			
	Without emery-ground stopper and neck.....kilog.	150	50	Barrels, 40%; hampers, baskets or crates, 30%; wooden cases used for packing beer and wine: gross.
	With emery-ground stopper or neck .....kilog.	200	50	do.
	Of common glass, white, or of greenish or bluish colour:			
	Without emery-ground stopper and neck.....kilog.	300	50	do.
	With emery-ground stopper or neck, or with lid of metal. kilog.	400	50	do.
	Bottles or flasks, covered with straw, leather or cloth, with or without tin cups or glasses .....kilog.	1300	50	do,
	Demijohns covered with osiers or straw .....kilog.	100	50	do.
	Syphons or flasks with automatic stoppers, for aërated waters.kilog.	200	50	do.
662	Glass insulators for telegraph or telephone poles.....kilog.	100	50	do.
	Note 84.—The provisions of Note 80 are likewise applicable to this number.			
663	Lustres, candelabra, candlesticks and chandeliers.....kilog.	3200	50	Hogsheads or cases, 40%; hampers or baskets, 25%.
	Note 85.—The duties on the pendants, globes, chains, arms, and other parts of lustres, etc., imported separately or in excess, are included in the above rate.			
664	Roofing tiles of all kinds .....kilog.	150	50	Hogsheads or cases, 20%; hampers or baskets, 10%.
665	Glassware not specially mentioned:			
	Articles for table use, such as tumblers, glasses, decanters, fruit-dishes, plates, sugar basins, salt-cellars, mustard pots, cruets, spoons, kniferests and the like:			
	Of glass No. 1.....kilog.	700	50	Hogsheads, 50%; cases, 45%: hampers or baskets, 35%.
	Of glass No. 2 ..... ,,	1200	50	do
	Articles intended for other uses, such as boxes or cases of all kinds, liquor flasks, water tumblers, tête-à-tête, ewers, basins and other necessaries for lavatories; large vessels and bottles for pharmacies, pastry-cooks and confectioners, with wide neck, emery-ground or not; spittoons, sockets for chandeliers, bell jars, shades, globes, lamp chimneys, glass reflectors, lamps, night lamps ("*lamparinas*"), inkstands, paper-weights, knobs for doors and windows, and similar articles:			
	Of glass No. 1.....kilog.	1100	50	do.
	Of glass No. 2..... ,,	2000	50	do.
	Tubes for machines, graduated glasses, funnels, graduated or not; oil cups, drop-counters, syphons, retorts, balloons and similar articles for laboratories and pharmacies; vases for electrical batteries with or without lid of earthenware or glass; test glasses and the like .....kilog.	400	30	do.

Note 86.—The above duties include those on the fastenings, ferrules, ornaments and small chains, of metal, imported with the articles, attached to or combined with them, as well as those on all fittings and ornaments of wood forming part of the same.

Lamps with stands of iron, lead, zinc or any other similar metal shall enjoy a rebate of 30%.

Note 87.—The following shall be considered as "louça":

Of No. 1.—White faience.

Of No. 2.—Granite ware.

Of No. 3.—Faience or granite ware with fillets, edges or borders of whatever colour:

Faience or granite ware, painted or printed;

Faience or granite ware, copper-coloured and the like.

Faience or granite ware, enamelled;

Black faience of all kinds;

Japan china and the like;

Faience or granite ware of all kinds, with gilding of any kind.

Of No. 4.—White porcelain.

Of No. 5.—White porcelain, with gilding of any kind.

Porcelain, painted, printed or enamelled.

Porcelain, painted, enamelled or printed, with gilding of any kind.

Of No. 6.—Biscuit ware.

The following shall be considered as glass:

Of No. 1.—Glass, plain or moulded and emery-ground or dulled glass.

Of No. 2.—Glass, cut or wrought wholly or in part.

Glass, coloured, opaque, painted, enamelled or gilt, shall be liable to a surtax of 50%.

Plain-decanters, fruit-dishes and similar articles, of glass No. 1, with only cut cover knobs or tips, and stoppers, shall not be considered as of glass No. 2.

When porcelain or glassware of different numbers is found in the same package, and when the interested party objects to the verification of the net weight of each kind, duty shall be levied as if all the goods belonged to the class subject to the highest duty.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	CLASS XXII.			
	GOLD, SILVER AND PLATINUM.			
366	Gold:			
	In bars, powder, ore, or in any form, raw or in scrap (1)	Free.	—	
	In leaves, for gilding and dentistry kilog.	45000	15	Paper, cases or boxes of cardboard or similar packages: gross.
	National or foreign coins (1)	Free.	—	
	Medals, and collections of archæological or numismatic objects and the like ....gramme	300	5	Net.
	Jewellery:			
	Set with diamonds, rubies, sapphires, pearls, emeralds or opals	*ad val.*	15	
	Plain, of all kinds, or with filigree, corals or fine stones not otherwise mentioned, or with imitation stones ....gramme	400	10	do.
	Pens, with or without diamond points....gramme	600	15	do.
	All other articles not specially mentioned....gramme	600	15	do.
367	Silver:			
	In bars, powder, ore, or in any form, raw or in scrap (1)	Free.	—	
	In leaves, for silvering and dentistry kilog.	12000	15	Paper, cases or boxes of cardboard or similar packages: gross.
	National or foreign coins (1)	Free.	—	
	Medals, and collections of archæological or numismatic objects and the like ....gramme	30	5	Net.
	Fringes, galloons, braids and other kinds of trimmings:			
	White or simply of silver.kilog.	25000	15	With the exception of cases or boxes of cardboard: gross.
	Gilt, galvanized or oxidized ("*perfumadas*")....kilog.	35000	15	do.
	Epaulettes, tassels and similar articles....kilog.	42000	15	Cases or boxes of cardboard or similar packages: gross.
	Silversmiths' wares:			
	Plain, figured, stamped, enamelled or set with imitation stones, plain or gilt; also with filigree:			
	Plate for table, toilet and similar purposes..gramme	40	30	Net.
	Jewellery, rings, bracelets, ornaments and the like gramme	30	15	do.
	Of any kind, set with mosaics, corals, pearls, precious stones, and other ornaments	*ad val.*	15	
	All other articles not specially mentioned ....gramme	40	30	do.
368	Platinum:			
	Crude, in bars, sheets, wire, scrap, powder or sponge ....gramme	80	15	do.
	Wares of all kinds ,,	300	15	do.

Note 88.—In the weight of articles of this class is included that of the accessories of said articles, such as handles, feet, etc., when they are of ivory, mother-of-pearl or tortoise-shell; this also applies to handles, etc., of glass, "louca" (faience, porcelain, etc.), wood, horn and the like, when they cannot be separated from the articles in order that the respective duties be levied thereon; in this case, however, a rebate of 30 % will be allowed.

Knives, forks and other similar articles, with blades and other accessories of iron, steel or any other common metal, shall also enjoy a rebate of 30 %; these accessories being included in the respective duties.

The duties upon jewellery include those on the small common cases in which it is imported.

(1) These articles are exempt from the registration tax of 10 %.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	CLASS XXIII.			
	COPPER AND ITS ALLOYS, RAW OR WROUGHT.			
669	Copper, smelted, cast, in filings, blooms, bars, ingots, rods, etc. rolled in plates or sheets, with or without alloys, kilog.	200	20	Hogsheads or cases, 8%.
	MANUFACTURES.			
670	Packing needles and similar articles .... kilog.	8000	50	Cases or boxes of cardboard or similar packages: gross.
671	Utensils or table ware, trays, large and small plates, liquor cases, cruet-stands, spoons, forks and similar articles for domestic use; basins, ewers and other toilet necessaries; candelabra, chandeliers, "*serpentinas*," candlesticks, inkstands, medallions, frames, letter cases, vases and other fancy and ornamental articles, of copper and alloys of copper, including those commercially known as Christofle, Elkington, electro-plate, alfenide, Ruolz, plated and like articles and articles covered with fine metal ("*casquinha*"):			
	Plain....kilog.	4000	50	do.
	Silvered or gilt, entirely or partially kilog.	8000	50	do.
672	Rings and half-rings, plain, for harness kilog.	1200	50	do.
673	Cradles:			
	Plain or simple....each	16000	50	
	With artistic work or ornamented each	42000	50	
674	Jewellery of all kinds, plain, varnished, oxidized ("*perfumada*"), gilt or silvered....kilog	12000	50	
	Note 89.—This number includes ornaments, rings, bracelets, watch-chains, buttons not specially mentioned, garters, combs, belts and all other ornamental articles, with or without imitation stones, gilt, silvered or oxidized ("*perfumadas*").			
675	Buttons:			
	With holes, for trousers ....kilog.	3000	50	do.
	For blouses, uniforms or liveries:			
	Simply polished or varnished, plain or with crests, numbers or initials ....kilog.	6000	50	do.
	Gilt, silvered or oxidized ("*perfumadas*"), plain or with numbers, initials or crests....kilog.	12000	50	do.
676	Cavessons for animals....each	750	50	do.
677	Padlocks:			
	Plain or common ....kilog.	2400	50	do.
	Pump, secret, letter and all other kinds....kilog.	6000	50	do.
678	Chairs and stools:			
	Plain or simple....each	6000	50	
	With artistic work or ornamented .. each	12000	50	
	Rocking, and chairs and stools not otherwise mentioned ....each	24000	50	
679	Bedsteads:			
	Plain:			
	Single.... ,,	24000	50	
	Double .... ,,	40000	50	
	Children's .... ,,	17000	50	
	With artistic work:			
	Single.... ,,	65000	50	
	Double .... ,,	110000	50	
	Children's .... ,,	45000	50	
	Note 90.—The duties on bedsteads include those leviable on mattresses of iron, steel or copper wire imported therewith. Bedsteads measuring in width up to 1·10 metre, interior measurement, shall be considered as single.			
680	Bells, hawk-bells, cow-bells and call-bells:			
	Common, for doors, clocks, animals and the like, with or without springs....kilog.	1600	50	Cases or boxes of cardboard or similar packages: gross.
	Electric, with cases of wood, iron or any other material, for whatever use....kilog.	4000	50	do.
	Table or church:			
	Plain or simply polished .... ,,	2600	50	do.
	Worked or with ornaments, gilt, silvered and the like....kilog.	6500	50	do.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
681	Purl, fringes, galloons, lace, cords and all other trimmings, gilt or silvered, so-called *semi-fine*, and oxidized ("*perfumadas*") or composed of spangles, called "*false*" .....kilog.	8000	50	Cases or boxes of cardboard or wood or similar packages, including bobbins or boards on which wound: gross.
682	Plates:			
	Smooth, for engravers..... ,,	1000	50	Net.
	Engraved with the burin:			
	With inscriptions for bills of exchange or other commercial papers or documents and the like kilog.	32000	50	do.
	For printing tissues and the like.. kilog.	8000	15	do.
	Fixed upon lead or other metals and on wood .....kilog.	2000	50	do.
683	Collars for animals ..... ,,	6000	50	Cases or boxes of cardboard or similar packages: gross.
684	Epaulettes, tassels and similar wares ,,	12000	50	do.
685	Spurs:			
	Large, called Chilian....dozen pairs	20000	50	
	Not specially mentioned ,, ,,	10000	50	
686	Stirrups:			
	Filed..... ,, ,,	10000	50	
	Polished:			
	With springs ..... ,, ,,	30000	50	
	Without springs .... ,, ,,	16000	50	
	For side-saddles.....dozen	12000	50	
	So-called "*estribeiras*" or "*caçambas*":			
	Cast .....dozen pairs	40000	50	
	Forged..... ,, ,,	20000	50	
687	Locks.			
	With only one turn, and with or without gudgeon .....kilog.	2400	50	Hogsheads or cases, 5%; cases or boxes of cardboard or similar packages: gross.
	With two turns, pump ("*bomba*"), with secret ward or with latch; and other locks not specially mentioned .....kilog.	4000	50	do.
688	Wire, plain, in cords, strings, cables, cordage and other wares-			
	Uncovered or plain, of white, red or yellow metal .....kilog.	400	30	Hogsheads, 10%; cases, 20%; cases or boxes of cardboard or similar packages, including bobbins or boards on which wound: gross
	Covered with paper, cotton, rubber or any other composition, for whatever use .....kilog.	900	50	do.
	Gilt or silvered, or covered with silk, pure or mixed with cotton, wool or linen, for whatever use ..kilog.	2400	30	do.
	Covered with cotton and rubber with an envelope of lead or iron, for submarine or underground cables, telegraphs, telephones, the transmission of motive power and light and all other electric installations	*ad val.*	20	
	Pins, hooks and button-shanks ("*prisoes*"), plain, galvanized or varnished.....kilog.	2600	50	do.
	Cages, rat and mouse-traps .. ,,	4000	50	do.
	Wire gauze:			
	In the piece..... ,,	2400	50	do.
	In endless pieces for paper-making machines.....kilog.	1200	50	do.
	In articles of all kinds ..... ,,	4000	50	do.
	Articles not specially mentioned ,,	2600	50	do.
689	Buckles, plain, for harness..... ,,	1500	50	Cases or boxes of cardboard or similar packages: gross.
690	Leaves for gilding and silvering .. ,,	12000	50	do.
691	Bits and snaffles of all kinds, complete or not, or unfinished, filed or polished, with or without curbs .....each	1800	60	

Note 91.—Bits with simple ornaments or fittings of silvered metal shall be liable to a surtax of 30%.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
692	Eyelets for boots and shoes, corsets and the like, plain or coloured ....kilog.	1600	50	Hogsheads or cases, 10%; cases or boxes of cardboard or similar packages: gross.
693	Tinsel (brass foil), white or coloured, and tinsel thread for looms.....kilog.	4000	50	do.
694	Medals, and collections of archæological or numismatic objects and the like.... kilog.	2000	50	do.
695	Powder flasks, with or without straps ,,	5000	50	do.
696	Nails, tacks, pegs and rivets ..... ,,	1000	50	do.
697	Bells (suspension) ..... ,,	1600	50	Hogsheads or cases, 3%.
698	Tubing of all kinds ..... ,,	500	30	Net.
699	All other articles not specially mentioned, filed or simply polished, varnished, tinned or bronzed, or with ornaments of any other common metal kilog.	2000	50	Hogsheads or cases, 10%; cases or boxes of cardboard or similar packages: gross.

Note 92.—All articles of copper and its alloys, not specially mentioned, plain or ornamented, or with accessories of "*louça*" (faience, porcelain, etc.) or glass, are included in the preceding number. Shades and globes, belonging to the said articles, are excepted and are dutiable separately.

Articles of this class, gilt or silvered, but not specially enumerated in that state, shall be liable to a surtax of 50%. Articles of copper, plated, not specially provided for, shall be dutiable as articles of copper and its alloys, with a surtax of 50%.

CLASS XXIV.

LEAD, TIN, ZINC AND THEIR ALLOYS.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
700.	Lead:			
	Crude, in bars, pigs or lumps; also pieces or scrap, type-metal and metal for "*mancaes*" .....kilog.	30	15	Hogsheads or cases, 5%; cartons or boxes of cardboard or similar packages: gross.
	In foil, for packing snuff and the like kilog.	150	50	do.
	In tubes, for water and gas conducts and the like, also in sheets, plates or wire.....kilog.	200	60	do.
	Weights for scales, clocks and fishing nets .....kilog.	150	50	do.
	Manufactures not specially mentioned:			
	Plain.....kilog.	1600	50	do.
	Silvered or gilt, entirely or in part .....kilog.	3500	50	do.
	Not specially mentioned.. ,,	2500	50	do.
701	Tin:			
	Crude, in bars, rods, grains, ashes or powder, sheets, pieces, scrap, waste and in any other form, kilog.	400	30	do.
	Jewellery of all kinds, plain, varnished, gilt, silvered, oxidized ("*perfumada*") or with imitation stones .....kilog.	12000	50	do.
	In thin leaves, for bottles, in capsules or stoppers for same, plain or embossed.....kilog.	1000	50	do.
	In tubes, for stills and the like ,,	300	50	do.
	In plates:			
	For engraving music ..... ,,	700	50	do.
	Engraved with the burin or with inscriptions for bills of exchange, music and the like, plain or mounted on wood (stereotypes) .....kilog.	1400	50	do.
	Weights for scales..... ,,	300	50	do.
	Manufactures not specially mentioned:			
	Plain .....kilog.	1600	50	do.
	Silvered, bronzed, gilt or painted kilog.	3500	50	do.
	Not specially mentioned.. ,,	2500	50	do.
702	Zinc:			
	Crude, in bars, plates, lumps, scrap, bars for electric batteries or in any other form .....kilog.	100	30	do.
	Jewellery of all kinds, plain, varnished, oxidized ("*perfumada*"), gilt, silvered or with imitation stones .....kilog.	12000	50	do.
	In plates, sheets or lumps:			
	Plain or simple ..... ,,	220	50	do.

CLASS XXIV.—LEAD, TIN, ZINC, AND THEIR ALLOYS—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Painted or varnished, for whatever use ..... kilog.	400	50	Hogsheads or cases, 5 %; cartons or boxes of cardboard or similar packages: gross.
	For engraving music .... ,,	400	50	do.
	Nails, tacks, pegs and rivets .. ,,	300	50	do.
	Manufactures not specially mentioned:			
	Plain ..... kilog.	1600	50	do.
	Silvered, gilt, bronzed, wholly or in part..... kilog.	3500	50	do.
	Not specially mentioned.. ,,	2500	50	do.
	Note 93.—Jewellery includes ornaments, rings, bracelets, watch-chains, buttons not specified, garters, combs and other ornamental articles.			

CLASS XXV.

IRON AND STEEL.—RAW OR WROUGHT.

IRON.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
703	Cast iron, in ingots, pigs, or puddled, crude, intended for rolling .... kilog.	20	40	Net.
704	Plates, plain, smooth or channelled by rolling (1) ..... kilog.	80	30	do.
705	Bars, rods, corner irons, hoops for casks, pipes and bales, and generally rolled iron of every kind..... kilog.	100	30	do.
706	Iron in coarse filings ..... ,,	100	30	Barrels or cases, 5 %.

STEEL.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
707	Plates, plain, smooth or corrugated by rolling; bars, rods, corner irons, hoops for casks, pipes and bales, and generally, rolled steel of every kind kilog.	120	30	Barrels or cases, 20 %.

MANUFACTURES OF IRON AND STEEL.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
708	Needles, sewing, for machines of all kinds, crochet and the like..... kilog.	4000	50	Cases or boxes of cardboard, tins or similar packages: gross.
709	Door-bolts, cased bolt-locks ("*cachimbos*"), and latches ..... kilog.	700	50	do.
710	Curry-combs ..... ,,	500	50	Hogsheads, 20 %; cases, 5 %.
711	Cables and moorings ..... ,,	200	50	Hogsheads or cases, 5 %.
712	Fish-hooks ..... ,,	3600	60	Cases or boxes of cardboard or similar packages: gross.
713	Saddle-bows..... each	2500	50	
714	Rings and half-rings, tinned, varnished or polished:			
	For keys ..... kilog.	6000	50	do.
	Other of all kinds, with or without shanks or screws ..... kilog.	500	50	do.
715	Trays or waiters, painted or varnished:			
	Gilt or not ..... kilog.	1600	50	do.
	With ornaments of mother-of-pearl, ivory or tortoise-shell ..... kilog.	2100	50	do.
716	Curb-chains ..... ,,	2800	50	Hogsheads, 5 %.
717	Cradles:			
	Plain or simple ..... each	5000	50	
	Ornamented or with artistic work each	10000	50	
718	Gas-burners ..... kilog.	2400	50	Hogsheads or cases, 5 %; cases or boxes of cardboard or similar packages: gross.
719	Jewellery of steel ..... ,,	12000	50	do.
	Note 94.—Ornaments, earrings, bracelets, watch-chains, etc., with or without imitation stones, are included in this number.			
720	Jews'-harps ..... kilog.	2000	50	do.
721	Buttons:			
	With holes, for trousers ..... ,,	2000	50	Cases or boxes of cardboard or similar packages: gross.
	Not specially mentioned ..... ,,	3000	50	do.
722	Scale-beams and plates, imported together or separately, with or without chains kilog.	1000	50	do.
723	Chests or safes:			
	Up to 50 centimètres in the largest dimension ..... each	64000	50	
	More than 50 and up to 75 centimètres, do. ..... each	128000	50	
	More than 75 and up to 100 centimètres, do. ..... each	256000	50	
	More than 100 and up to 125 centimètres, do. ..... each	384000	50	
	More than 125 and up to 150 centimètres, do. ..... each	520000	50	
	More than 150 and up to 175 centimètres, do. ..... each	640000	50	
	More than 175 centimètres, do... ,,	800000	50	
	Note 95.—The above duties include those on the pedestals or stands of wood or iron which accompany the safes.			
	In making the measurement, pedestals and cornices shall not be taken into consideration. Chests or safes with more than one exterior door shall be liable to a surtax of 30 %.			
724	Cavessons for animals ..... each	400	50	
725	Padlocks:			
	Plain or common ..... kilog.	800	50	Hogsheads or cases, 10 %; cases or boxes of cardboard or similar packages: gross.
	Pump ("*bomba*"), secret, letter, and of any other kind ..... kilog.	3000	50	do.
726	Chairs and stools:			
	Plain or common ..... each	4000	50	
	Worked or with ornaments .... ,,	6000	50	
	Rocking-chairs and other chairs not specially mentioned ..... each	20000	50	
727	Bedsteads:			
	Plain or common:			
	Single..... ,,	8000	50	
	Double ..... ,,	15000	50	
	For children..... ,,	5000	50	
	Worked or ornamented:			
	Single..... ,,	16000	50	
	Double ..... ,,	30000	50	
	For children ..... ,,	10000	50	
	Note 96.—Bedsteads which do not exceed 1·10 mètre in width, interior measurement, are considered as single.			
	The duties on bedsteads include those leviable on mattresses of iron, steel or copper wire imported therewith.			
728	Plates:			
	and springs for corsets, dresses and other like articles, plain or covered with cloth or leather ..... kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
	Engraved with the burin:			
	With inscriptions for bills of exchange or other commercial papers or documents and the like ..... kilog.	25600	50	Net.
	For printing tissues and the like kilog.	6400	15	do.
	Galvanized, for roofs ..... ,,	100	20	do.
	Not specially mentioned ..... ,,	2400	50	do.
729	Keys not otherwise mentioned .... ,,	1000	50	Hogsheads or cases, 5 %; cases or boxes of cardboard or similar packages: gross.
730	Collars for animals ..... ,,	2000	50	Net.
731	Chains:			
	Of cast iron with removable links ("*de elos desligaveis*"), with or without hooks ("*aras*") ..kilog.	200	50	Cases or boxes of cardboard or similar packages: gross
	For scales; chains with rings for tying up animals, and the like, in pieces or worked up of any kind, plain, tinned or varnished ..kilog.	600	50	do.
	Not specially mentioned ..... ,,	1600	50	do.
732	Horseshoe nails ..... ,,	600	50	do.
733	Thimbles ..... ,,	1300	50	do.
734	Butt- and other hinges, hinge-pins and all other similar articles for doors, windows and other uses ..... kilog.	400	50	do.
735	Clothes-pegs:			
	With plates or fancy work .... ,,	1300	50	do.
	Plain or of any shape or kind.. ,,	500	50	do.

(1) Under Budget-Law No. 2719, dated December 31, 1912, American ingot iron plates destined for the manufacture of portable fencing ("*boeiros*") for railways, also iron rivets and screws of the same description for assembling fencing plates, shall pay 20 reis per kilogramme, on the percentage of 20 %.

Nos.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
736	Spurs:			
	Large, known as Chilian and the like dozen pairs.	10000	50	
	Not specially mentioned ,,	6000	50	
737	Stirrups:			
	Filed, tinned or varnished ,,	3000	60	
	Polished:			
	With springs ..... ,,	20000	60	
	Without springs .... ,,	8000	60	
	For side-saddles, plain, or wholly or partly covered .....dozen	5000	60	
	Known as shoe ("*estribeiras*" or "*caçambas*"), large or small .... dozen pairs	20000	60	
738	Locks:			
	With a single turn, with or without gudgeon .....kilog.	600	60	Cases or boxes of cardboard or similar packages: gross.
	With two turns, pump ("*bomba*"), with secret ward or with latch, do., do., and other locks not specially mentioned .....kilog.	1500	50	do.
739	Hasps ("*fechos pedrezes de meio fio*") of coarse iron and of all other kinds.kilog.	400	50	do.
740	Wire:			
	Of any quality and thickness, plain or galvanized, smooth or intended for the manufacture of Paris tacks kilog.	100	50	Cases, 20 %; hogsheads, 10 %; cases or boxes of cardboard or similar packages, including bobbins or boards on which wound: gross.
	Barbed and oval, of 18 × 16 and 19 × 17, including staples and hooks, droppers of iron or steel, for fences, and their stretchers or winders .....kilog.	50	25	do.
	Covered with paper, silk or cotton.. kilog.	1200	50	do.
	Manufactures:			
	Pins, plain or with heads of glass or "*louça*" (faience, porcelain, etc.), varnished or galvanized .....kilog.	1600	50	do.
	Hooks and button-shanks ("*prisoes*"), varnished or galvanized .....kilog	1000	50	do.
	Cordage ..... ,,	200	50	do.
	Cages ..... ,,	2000	50	do.
	Staples, varnished or galvanized, plain, or with heads of glass or "*louça*" (faience, porcelain etc.) .....kilog.	800	50	do.
	Grills, rat and mouse traps and other similar wares ....kilog.	1000	50	do.
	Springs for sofas, chairs or mattresses..... kilog.	1000	50	do.
	Wire gauze:			
	In the piece, plain or double kilog.	1200	50	do.
	In pieces or sheets for machines for the treatment of agricultural produce kilog.	150	15	do.
	Netting for enclosures, cages and similar uses kilog.	500	50	do.
	Not specially mentioned.. ,,	2000	50	do.
741	Buckles:			
	Of iron, plain, tinned or varnished kilog.	700	60	Hogsheads or cases, 8 %; cases or boxes of cardboard or similar packages: gross.
	Of iron or steel, polished, for shoes, belts, wearing apparel, or any other use, covered or not with any material, with or without teeth kilog.	3000	60	do.
742	Fire-grates of cast or hammered iron, ovens and stoves, as well as their accessories, portable furnaces of cast iron, square or round stoves, plain tripod kettles and other similar articles .....kilog.	300	50	Cases or boxes of cardboard or similar packages: gross.
743	Tin plate:			
	In sheets:			
	Plain ..... ,,	50	25	do.
	Simply cut out, painted, varnished or stamped.....kilog.	300	50	do.
	Wares of all kinds not specially mentioned:			
	Common or plain.....kilog.	1000	50	Cases or boxes of cardboard or similar packages: gross.
	Painted or varnished, wholly or in part, with or without ornaments of brass, copper, zinc or other common metals..kilog.	2000	50	do.
	Note 97.—Tinsmiths' and lamp-makers' wares, not otherwise mentioned, shall be dutiable according to this number, and in their weight is included that of the handles, lids, fittings and other accessories of wood, horn or other similar materials, which form part of the wares.			
744	Shoemakers' lasts of cast iron, plain, tinned or painted .....kilog.	250	50	Net.
745	Bits and snaffles of all kinds, complete, unfinished or in parts, with or without curbs:			
	Filed or tinned.....each	800	80	
	Polished ..... ,,	1500	80	
	Nickeled, of wrought or cast iron, filed or polished .....each	1800	80	
	Note 98.—Bits with simple ornaments or fittings of silvered metal shall be liable to a surtax of 30 %.			
746	Fire-steels ("*fuzis*").....kilog.	1300	50	Casks or boxes of cardboard or similar packages: gross.
747	Tables:			
	Plain .....each	4000	50	
	Artistic or ornamented..... ,,	8000	50	
748	Springs for doors, gates, saddles and for similar uses .....kilog.	700	50	do.
749	Screws:			
	With brass heads ..... ,,	1500	50	do.
	Other of all kinds..... ,,	600	50	do.
750	Pens of all kinds ..... ,,	7000	50	do.
751	Nails, tacks, pegs and rivets:			
	Plain ..... ,,	300	50	Hogsheads or cases, 15 %; cases or boxes of cardboard or similar packages: gross.
	With heads of brass or bone.. ,,	700	50	do.
	With heads of ivory..... ,,	9000	50	do.
	Paris tacks..... ,,	400	50	do.
752	Handles, latches and knobs for doors and drawers, plain or with buttons of brass, "*louça*" (faience, porcelain, etc.), glass and crystal or any other kind kilog.	2000	60	do.
753	Rollers, blocks, pulleys and other similar articles.....kilog.	700	50	Hogsheads or cases, 10 %; cases or boxes of cardboard or similar packages: gross.
754	Sofas:			
	Plain .....each	6000	50	
	With artistic work or ornaments ,,	12000	50	
755	Rails, weighing per lineal mètre:			
	Up to 10 kilogs.....kilog.	50	15	Net.
	More than 10 kilogs..... ,,	15	15	do.
	Spikes or bolts, chairs and screws for use in connection with any kind of rails, imported separately kilog.	80	20	do.
	Note 99.—Chairs, spikes, sleepers, turn-tables and other accessories imported with rails, shall be dutiable as rails.			
756	Pipes:			
	Plain or galvanized, for boilers, water, gas and the like, straight or curved, covered or not ..kilog.	100	30	do.
	Enamelled ..... ,,	200	30	do.
757	All other goods not specially mentioned:			
	Of cast iron:			
	Plain .....kilog.	300	50	Hogsheads or cases, 10 %; cases or boxes of cardboard or similar packages: gross.
	Tinned, or galvanized with zinc or any other common metal kilog.	400	50	do.
	Painted or varnished .... ,,	500	50	do.
	Enamelled ..... ,,	600	50	do.
	Gilt or silvered ..... ,,	1000	50	do.
	Of wrought iron:			
	Plain..... ,,	400	50	do.

CLASS XXV.—IRON AND STEEL—RAW OR WROUGHT—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Painted, varnished, tinned or galvanized with zinc or any other common metal ..kilog.	600	50	Hogsheads or cases, 10 %; cases or boxes of cardboard or similar packages: gross.
	Enamelled ..... ,,	1200	50	do.
	Gilt or silvered ..... ,,	1600	50	do.
	Note.—Cauldrons, saucepans, kettles, chocolate pots and ice-cream freezers are subject to the above duties, unless manufactured of cast iron, tinned or galvanized with zinc or other common metal, in which case they are subject to a duty of 600 reis per kilogramme. (Circular of the Ministry of Finance No. 22, of June 5, 1912.)			
	Fencing materials, *i.e.* droppers, supports of all lengths and profiles, stretchers and winders, wedges, foundation plates, bolts, tools for their installation, plain, galvanized or painted.....kilog.	50	50	do.
	Pieces for the construction of buildings, warehouses, boats or small vessels, bridges, posts for telegraphs and telephones, and the like, fitted or not, excluding doors, windows, sashes, gutters, columns, and excluding further any articles which are not properly pieces for skeletons of buildings..... *ad val.*		20	
	Note.—Tug boats, launches and other vessels of less than 200 tons burden, imported for the traffic in ports pay 20 % *ad valorem.*			
	Note 100.—Articles included in this class, wholly or partly gilt or silvered, and not specially mentioned in that state, shall be liable to a surtax of 50 %; those nickeled, 30 %; and those galvanized with zinc or any other common metal, 20 %.			
	In assessing duty, no difference will be made between articles simply painted or varnished, not specially mentioned in that state, and plain articles.			
	When the articles and wares enumerated in this class have ornaments or fittings of ivory, mother-of-pearl, tortoise-shell, precious metals and stones, and when not specially mentioned in that state they shall be liable to a surtax of 30 %.			

CLASS XXVI.

METALLOIDS AND MISCELLANEOUS METALS.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
758	Aluminium:			
	Bars.....kilog.	500	50	See No. 177.
	Sheets ..... ,,	1000	20	do.
	Wire and powder..... ,,	1500	25	do.
759	Antimony or regulus of antimony ,,	200	25	do.
760	Arsenic ..... ,,	300	25	do.
761	Bismuth ..... ,,	3200	20	do.
762	Bromium..... ,,	1500	25	do.
763	Cadmium ..... ,,	6000	25	do.
764	Sulphur (1):			
	In sticks ..... ,,	10	20	do.
	Washed or hydrate of sulphur and precipitated sulphur .....kilog.	800	50	do.
	Sublimate or flowers of sulphur ,,	60	20	do.
765	Iodine ..... ,,	6000	20	do.
766	Metallic mercury or quicksilver .. ,,	1000	20	Iron flasks, 30 %; all other packages, 10 %.
767	Nickel, in cubes or sheets, for galvanizing and other purposes .....kilog.	1500	25	See No. 177.
768	Phosphorus, white or red, in the mass or in sticks and amorphous phosphorus kilog.	1200	20	do.
769	Potassium ..... ,,	20000	25	do.
770	Sodium..... ,,	2500	25	do.
771	All other metalloids and metals not specially mentioned ..... *ad val.*		25	

CLASS XXVII.

ARMS AND OTHER GUNSMITHS' WARES, AMMUNITION AND WAR MATERIALS.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
772	Blunderbusses, muskets, arquebuses and similar arms, with or without bayonets:			
	With iron barrels .....each	12000	60	
	With bronze barrels ..... ,,	20000	60	
773	Scabbards for swords, foils, daggers, knives and bayonets:			
	Of leather and the like:			
	With tops or chapes of white or yellow metal .....dozen	10000	60	
	Without tops or chapes .... ,,	7000	60	
	Of iron, or of white or yellow metal dozen	12000	60	
774	Bullets and balls:			
	Of iron .....kilog.	50	60	Hogsheads or cases, 5 %.
	Of lead and shot ..... ,,	300	80	do.
775	Bayonets, sword-bayonets and similar arms for rifles and for any other arms each	1200	60	
	Note 101.—Note 105 relating to scabbards is applicable to this number.			
776	Barrels:			
	For guns, blunderbusses, carbines and other arms.....each	3000	60	
	For pistols of all kinds ..... ,,	1500	60	
777	Stocks:			
	For pistols..... ,,	1000	60	
	For all other arms ..... ,,	1500	60	
	Note 102.—Stocks with locks shall, in addition, be liable to the duty stipulated in No. 782.			
778	Swords:			
	With gilt hilt and scabbard, for general officers.....each	20000	50	
	With gilt hilt, and partly gilt scabbard, for superior officers, naval officers, and other similar each	10000	50	
	With hilt and scabbard of white or yellow metal, or of steel, of whatever shape .....each	6000	50	
	With hilt of white or yellow metal, or of steel, and scabbard of leather, of whatever shape ..each	5000	50	
	With hilt and scabbard of iron or leather, of whatever shape ..each	3000	50	
779	Sabres:			
	Of iron or steel, for cavalry and fencing ... .each	4000	50	
	Of wood, for fencing ..... ,,	2000	50	
780	Guns and carbines:			
	Military, with or without bayonets or sword-bayonets, and with or without scabbards .....each	8000	50	
	Sporting of all kinds:			
	Single-barrelled ..... ,,	5000	50	
	Double-barrelled ..... ,,	10000	50	
781	Percussion caps.....kilog.	4500	50	Cases or boxes of cardboard or sheet metal ("*folha*"), or similar packages; gross.
	Cartridges, blank, primed or not:			
	Of cardboard .....kilog.	2000	50	do.
	Of copper ..... ,,	4000	50	do.
	Cartridges charged with shot or bullets kilog.	1000	50	do.
782	Locks:			
	For ordnance .....each	6700	50	
	For muskets, carbines, pistols and similar arms.....each	1700	50	
783	Foils and short swords:			
	For naval officers and the like:			
	With scabbards of leather or shagreen .....each	6000	50	
	With scabbards of white metal, plain or gilt .....each	12000	50	
784	Blades:			
	For swords, fancy foils and short swords .....each	3700	50	
	For sabres, ordinary foils and arms not specially mentioned.....each	1400	50	
785	Lances or pikes, with or without staffs each	4000	50	
786	Scratch brushes ("*martellinhos*") and wad extractors for guns .....kilog.	2000	50	Cases or boxes of cardboard or similar packages: gross.
787	Nipples for fire-arms ..... ,,	4500	50	Tins or boxes of cardboard, or wood or similar packages: gross.
788	Pistols:			
	Pocket, cavalry, holster and all other similar kinds:			
	Single-barrelled.....pair	4800	50	
	Double-barrelled ..... ,,	13000	50	
	Revolvers of all kinds..per chamber	1000	50	
789	Gunpowder of all kinds .....kilog.	1300	50	Hogsheads or cases, 15 %; tins or cases of cardboard: gross.

(1) Under Budget-Law No. 2719, dated December 31, 1912, sulphur in sticks shall pay 5 reis per kilogramme, on the percentage of 10 %.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
790	Hilts for swords and foils:			
	Gilt or ornamented.....each	2400	50	
	Plain .... ,,	1200	50	
791	Arms, gunsmiths' wares, ammunition and war materials, other of all kinds, not otherwise mentioned	*ad val.*	60	
	Note 103.—Should the articles enumerated in the present class be ornamented or inlaid with ivory mother-of-pearl or tortoise-shell, they shall be liable to a surtax of 30 %. Those with trimmings of gold or silver shall be dutiable at the rate of 60 % *ad valorem.*			
	CLASS XXVIII.			
	CUTLERY.			
792	Pocket-knives:			
	Pen, fruit and similar knives, with or without springs or other accessories, such as nail-scissors, cork-screws or punches:			
	With handles of bone, wood, horn or common metal..dozen	2400	50	
	With handles of ivory, mother-of-pearl or tortoise-shell..doz.	12000	50	
	For cutting or pruning trees, branches and the like .....dozen	5000	50	
	With accessories or instruments for veterinary surgeons, or for travelling:			
	With handles of bone, wood, horn or common metal..dozen	8000	50	
	With handles of ivory, mother-of-pearl or tortoise-shell.dozen	26000	50	
	Note 104.—Pocket-knives with handles not exceeding 4 centimetres in length will be dutiable as pen-knives, with a rebate of 50 %.			
793	Table knives:			
	With handles of bone, wood, horn, iron and the like:			
	Table and dessert knives..dozen	1400	50	
	Carving knives .....each	700	50	
	With handles of ivory, mother-of-pearl, tortoise-shell or white metal, silvered or not and the like:			
	Table and dessert knives..dozen	7000	50	
	Carving knives .....each	3000	50	
	Without handles:			
	Table and dessert knives..dozen	1000	50	
	Carving knives.....each	400	50	
	Knives for shoemakers, saddlers, cooks and the like, with or without common handles .....kilog.	900	50	Cases or boxes of cardboard or similar packages: gross.
	Pointed, for butchers, hunting, travelling and the like:			
	With handles of bone, wood, horn, iron and the like..kilog.	1000	50	do.
	With handles of ivory, mother-of-pearl, tortoise-shell, white metal and the like ....kilog.	5000	50	do.
	Note 105.—Forks will pay half the duties on knives, whether imported with the knives or separately.			
	Knives with sheaths of leather, cardboard or common metal, and those with handles or sheaths of galvanized metal, shall, in the first case, be liable to a surtax of 40 %, and in the second case, to a surtax of 60 %.			
	Sheaths must be imported in the same package as the corresponding knives, and in equal number; it is not necessary, however, that the knives be inclosed in their respective sheaths.			
794	Razors of all kinds:			
	With handles of bone, wood, horn or common metal .....dozen	4000	50	
	With handles of ivory, mother-of-pearl or tortoise-shell .....dozen	26000	50	
	Gillette's and similar razor blades ,,	800	50	
	Note 106.—Razors with more than one blade shall, for each blade in excess, be liable to a surtax of 50 %.			
795	Office erasers:			
	With handles of bone, wood, horn or common metal .....dozen	2400	50	
	With handles of ivory, mother-of-pearl or tortoise-shell .....dozen	20000	50	
796	Cutlasses, cleavers, etc., with or without guards .....kilog.	1000	50	do.
	Note 107.—The provisions of Note 105 relating to sheaths are applicable to this number.			
797	Scissors:			
	For tailors, nails and the like:			
	Up to 16 centimetres in length dozen	3000	50	
	More than 16 centimetres in length .....dozen	8000	50	
	Shears:			
	Small, for cutting flowers or pruning .....dozen	10000	50	
	Large, with handles of wood and the like, for lopping....dozen	15000	50	
	Various:			
	Clippers for hairdressers..dozen	20000	50	
	With or without springs, for clipping animals .....dozen	6000	50	
	For cutting metal..... ,,	10000	50	
	Not otherwise mentioned	*ad val.*	50	
	Note 108. — Knives, razors, scissors and other articles of this class, ornamented or fitted with gold or silver, shall be liable to double the respective duties; those with handles of the said metals will be dutiable as if they were of gold or silver, and those ornamented with ivory, mother-of-pearl or tortoise-shell, not enumerated in that state, shall pay a surtax of 30 %.			
	CLASS XXIX.			
	WATCHES, CLOCKS, WORKS, ETC.			
798	Keys of copper and its alloys, or of iron and steel:			
	For watches .....kilog.	9600	50	Cases or boxes of cardboard or similar packages: gross.
	For wall or table clocks ..... ,,	2000	50	do.
799	Alarm clocks, small, of white or yellow metal, round or square .....each	2000	50	
800	Hands, escapements, spiral springs, chains, dial-plates, pendulums, wheels and other separate parts of works:			
	For watches .....kilog.	20000	50	do.
	For wall or table clocks and for musical boxes, with the exception of cylinders and combs ....kilog.	4000	50	do.
801.	Watches and clocks:			
	Watches:			
	With simple works:			
	Of gold .....each	10000	20	
	Of silver, plain or gilt or oxidized.....each	4000	20	
	Of copper, plated with gold each	4000	20	
	Of any other metal .... ,,	2000	20	
	Chronographs, chronometers, repeaters, watches with independent seconds and the like:			
	Of gold .....each	30000	20	
	Of silver, plain or gilt or oxidized.....each	8000	20	
	Of copper, plated with gold each	8000	20	
	Of other metals ..... ,,	4000	20	
	Set with precious stones	*ad val.*	20	
	Wall and table clocks, with wooden case, the largest size of which measures:			
	Up to 65 centimetres .....each	5000	50	
	More than 65 and up to 100 centimetres .....each	6000	50	
	More than 100 centimetres.. ,,	8000	50	
	Mantel clocks:			
	With wooden case, the largest size of which measures:			
	Up to 65 centimetres ....each	4000	50	
	More than 65 centimetres.. ,,	6000	50	
	With case of bronze or of bronzed or gilt metal, marble, alabaster etc.	*ad val.*	50	
	Marine chronometers, suspended each	70000	50	
	Common, suspended and without pendulum, for vessels.....each	3000	50	
	Not specially mentioned.....	*ad val.*	50	
	Note 109.—In measuring wall and mantel clocks, the ornaments on the cases need not be taken into account.			
802	Watch and clock glasses .....kilog.	5000	50	Net.
	Note 110.—Silver watches with gold ornaments or vice versa, and gold watches with ornaments of any other metal, shall, as regards the payment of duty, be considered as of gold.			
	Clocks and watches, new, unfinished, cases without works, and works without cases, shall be dutiable as finished and complete clocks and watches, and the works shall be considered as destined for			

CLASS XXIX.—WATCHES, CLOCKS, WORKS, ETC.—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	clocks or watches subject to the highest duty. The above duties include those on the small common boxes in which the clocks and watches are imported.			

CLASS XXX.

CARRIAGES AND OTHER VEHICLES.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
803	Carriages, cabs, calashes, broughams, coaches, mail-coaches, omnibuses, diligences and similar vehicles (1):			
	Four-wheeled	*ad val.*	7	
	Two-wheeled	,,	7	
804	Carriages, cabs, broughams, coaches, mail-coaches, omnibuses, diligences and similar vehicles, in skeleton:			
	Four-wheeled .....kilog.	800	30	Net.
	Two-wheeled ..... ,,	500	30	do.
	Note 111.—By skeleton carriages are understood carriages which, though complete, have not, either inside or outside, been trimmed or upholstered. Shell bodies of wood, untrimmed, imported separately, shall be liable to half the duties.			
805	Wagons and other railway carriages for the conveyance of passengers and goods, and accessories for same	*ad val.*	30	
806	Wagons, drays and carts, of all kinds, for carrying goods (1).....	,,	5	
	Automobiles (cars or boats) for industrial purposes or for the conveyance of materials and goods (1)	,,	5	
	Automobiles for the conveyance of passengers (1)	,,	7	
	Automobiles burning pure, carburetted or denatured alcohol (1).....	,,	5	
807	Axle-trees, forks, buffers, frames, springs, naves and other articles of iron, for carriages .....kilog.	400	50	do.
808	Accessories of plated tin, for carriage fittings.....kilog.	1500	60	do.
809	Wheels, poles, spokes, naves, tyres, shafts, futchels and all other parts of carriages, plain, painted or varnished:			
	Of wood .....kilog.	650	60	do.
	Of wood and iron ..... ,,	450	60	do.
810	All other parts and articles for carriages, wagons and carts, not specially mentioned.....	*ad val.*	60	do.
	Automobile chassis, mounted or not, front or back wheels complete, including motor and accessories, rough, but not including the bodies	,,	5	
	Pneumatic tyres for automobiles	,,	5	

CLASS XXXI.

MATHEMATICAL, PHYSICAL, CHEMICAL AND OPTICAL INSTRUMENTS AND APPARATUS.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
811	Agates for magnetic compasses....dozen	1200	15	
812	Alcoholometers (Gay-Lussac's and similar):			
	Of glass .....dozen	4800	15	
	Of metal.....each	1000	15	
813	Alidades:			
	Of metal with pinule ..... ,,	3000	15	
	Of metal with telescope, level, circle or semi-circle .....each	10000	15	
814	Hourglasses:			
	Of wood .....dozen	2000	15	
	Of metal ..... ,,	6000	15	
815	Anemometers, Combes' and other, for measuring the velocity of the wind each	5000	15	
816	Anemographs or anemometers and dial weathercocks .....each	80000	15	
817	Electric-galvanic or electro-magnetic rings, collars and chains .....kilog.	16000	15	Cases or boxes of cardboard or similar packages: gross.
818	Apparatus:			
	Gasogenes:			
	Briet's and similar .....each	4000	50	
	Loth's and similar ..... ,,	1300	50	
	Not specially mentioned	*ad val.*	15	
819	Areometers, acid gauges, liquor gauges, syrup gauges and other similar instruments:			
	Of glass .....dozen	2400	15	
	Of metal.....each	1000	15	
820	Barometers of every kind ..... ,,	8000	15	
821	Ships' logs of metal..... ,,	6000	15	
822	Magnetic needles for compasses .... ,,	400	15	
823	Compasses:			
	Small, plain or with meridian lines, watch shape or with diopter and declinations for plane-tables..each	1200	15	
	Geological, with metal case and prismatic compasses (Captain Kater's, Bournier's and the like).. each	4000	15	
	For land surveying, large, with metal or wooden cases:			
	Plain .....each	4000	15	
	With telescope and level.... ,,	7000	15	
	With telescope, level and semi-circle .....each	8000	15	
	"*Tranche-montagne*" with mounting of wood or metal, with circle or semi-circle.....each	32000	15	
	For ships, and compasses not otherwise mentioned	*ad val.*	15	
824	Surveying chains of iron, plain, galvanized or varnished .....kilog.	300	15	Cases or boxes of cardboard or similar packages: gross.
825	Cameræ:			
	Lucidæ, with prisms and lenses, fitted in tubes or in wooden boxes, lenses and mirrors .....each	4000	15	
	Obscuræ, with prisms, stands and curtains, for landscapes and portraits .....each	12000	15	
826	Compass pegs ("*chapeis*") of metal with agates .....dozen	6000	15	
827	Geodesical or reflection circles.....each	40000	15	
828	Mathematical compasses:			
	Vergé's, elliptical and reduction, of one-fourth circle .....each	2000	15	
	Plain.....dozen	3000	15	
829	Volta's condensers .....each	5000	15	
830	Thread counters.....dozen	2000	15	
831	Pedometers and second counters....each	1600	15	
832	Daguerreotype or photograpic apparatus	*ad val.*	15	
833	Graduated scales, measures and other similar articles:			
	Of bone, horn, wood or metal ..each	300	15	
	Of ivory ..... ,,	1000	15	
	Of boxwood or metal, for stereometric purposes .....each	3000	15	
834	Squares for surveyors:			
	Octagonal or round, with or without compass .....each	1200	15	
	Graduated in the centre, with or without compass .....each	3600	15	
	Not specially mentioned ..... ,,	6600	15	
835	Cases or boxes with drawing-pens, compasses, protractors or with mathematical instruments and the like:			
	Containing up to 12 pieces ....each	1600	15	
	More than 12 and up to 18 pieces ,,	2400	15	
	More than 18 and up to 24 pieces ,,	5000	15	
	More than 24 pieces..... ,,	10000	15	
	With mineralogical necessaries or accessories, small.....each	10000	15	
	The same, large, and Plathner's complete cases .....each	48000	15	
	Not specially mentioned	*ad val.*	15	
836	Syphon bottles or vessels .....each	1000	15	
837	Geographical globes:			
	Up to 20 centimetres in diameter ,,	1500	15	
	More than 20 and up to 40 centimetres in diameter .....each	4600	15	
	More than 40 and up to 60 centimetres in diameter .....each	12000	15	
	More than 60 centimetres in diameter each	20000	15	
838	Graphometers:			
	With pinule and compass ..... ,,	3000	15	
	With telescope, pinule and compass each	8000	15	
	Not specially mentioned	*ad val.*	15	
839	Gravimeters .....each	8000	15	
840	Artificial horizons:			
	Of glass, with level..... ,,	3000	15	
	Of metal, with mercury ..... ,,	8000	15	
841	Hygrometers:			
	Common, with figures or hair, mounted on cardboard or wood each	500	15	
	Of metal, with hair..... ,,	2000	15	
	Daniell's and Mounier's..... ,,	4000	15	
	Allward's, Crova's and Regnault's each	12000	15	
842	Hypsometers ..... ,,	8000	15	
843	Magnets, artificial, of all kinds....kilog.	2000	15	Cases or boxes of cardboard or similar packages: gross.
844	Kaleidoscopes .....dozen	6000	50	
845	Magic lanterns and dissolving view apparatus:			
	Common.....each	4000	50	
	With stands, on wheels and reflectors each	20000	50	
	Do. with megascopic apparatus ,,	60000	50	
	Note 112.—Small common magic lanterns and dissolving view apparatus for the amusement of children, are dutiable as toys.			

(1) Under Budget-Law No. 2719, dated December 31, 1912, the duties leviable on automobiles shall be the same as those charged on carriages drawn by animals and intended for the conveyance of passengers and goods (Tariff Nos. 803 and 806).

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	The above duties include those on apparatus connected with magic lanterns.			
	Slides or pictures are dutiable separately.			
846	Lenses:			
	With metal mounting, convex or concave, for use in physics ..each	3000	15	
	For clockmakers, engravers and the like .....dozen	3000	15	
	In cases:			
	With a single glass ..... ,,	3000	15	
	With more than one glass .... ,,	6000	15	
847	Telescopes:			
	Micrometric (Rochon's or of other inventors), for measuring distances ..... each	12000	15	
	Mural, for observation ..... do.	30000	15	
	Transit, and those not specially mentioned	*ad val.*	15	
848	Electric, hydrogeno-platinic, pneumatic and other machines ..... do.		15	
849	Steam-gauges (manometers) ..... each	5000	15	
850	Tide-gauges..... do.	120000	15	
851	Sun-dials:			
	Of marble and the like, plain .. do.	2000	15	
	Detonating..... do.	6000	15	
	Not specially mentioned.....	*ad val.*	15	
852	Microscopes:			
	Plain, common, with from one to three lenses..... each	3000	15	
	Compound or achromatic, with more than three lenses..... each	12000	15	
	Solar and the like ..... do.	32000	15	
	Not specially mentioned	*ad val.*	15	
853	Turnstiles, Woltmann's ..... each	8000	15	
854	Marine globes ..... do.	8000	15	
855	Levels:			
	Plain, spirit, with or without brass or steel mounting ..... dozen	7000	15	
	With brass mounting or clinometers ..... each	3000	15	
	Water, large:			
	With tin-plate mounting and glass tube.....each	2000	15	
	With brass mounting and glass tube.....each	4000	15	
	Not specially mentioned ..... do.	14000	15	
856	Glasses (optical), etc.:			
	Spyglasses:			
	Of cardboard, of all kinds dozen	6000	15	
	Of brass, with tubes of wood, bone, horn and the like, covered or not with leather:			
	Up to 20 centimetres long each	1600	15	
	More than 20 and up to 50 centimetres long.... each	2800	15	
	More than 50 and up to 100 centimetres long.... each	5000	15	
	More than 100 and up to 150 centimetres long.... each	10000	15	
	More than 150 centimetres long ..... each	20000	15	
	Not specially mentioned.....	*ad val.*	15	
	Binocular or opera:			
	Of tin-plate, brass "*louça*" (faience, porcelain, etc.), buffalo or other horn, plain, painted, varnished or covered with leather..... each	5000	50	
	Of ivory, mother-of-pearl or tortoise-shell, with or without gilt tubes ..... each	12000	50	
	Not specially mentioned	*ad val.*	50	
	Spectacles, eye-glasses, pince-nez, quizzing glasses, goggles, etc.:			
	Of horn, composition, bone, buffalo horn, hardened rubber, iron, steel, nickel, aluminium, or any common metal.. dozen	3600	50	
	Of tortoise-shell ..... do.	10000	50	
	Of silver, plain or gilt.... do.	6000	15	
	Of gold..... do.	45000	15	
	Note 113.—The mountings without glasses shall be liable to the same duties as those stipulated above, according to quality.			
	The above duties include those on the common boxes or cases in which the glasses, etc., are imported.			
	Spyglasses with tubes of tortoise-shell, ivory or mother-of-pearl, shall be subject to a surtax of 30% in addition to the duty leviable on those with tubes of wood, bone or horn.			
857	"*Palinuros*" (nautical instruments) each	8000	15	
858	Pantographs:			
	Common, with rulers of white wood each	1000	15	
	Common, with rulers of ebony, in boxes.....each	4000	15	
	Common, with rulers of metal, in boxes..... each	24000	15	
859	Pantometers..... do.	12000	15	
860	Pluviometers:			
	Casella's, with earthen vases ..each	2000	15	
	Babinet's, of metal ..... do.	4000	15	
	Not specially mentioned	*ad val.*	15	
861	Patent plumb-lines for nautical use each	6000	15	
862	Psychrometers:			
	On wood ..... do.	2000	15	
	On metal ..... do.	6000	15	
863	Levelling staffs:			
	Of wood, sliding, with sight .. do.	3000	15	
	Of wood, with "*mire parlante*" do.	6000	15	
	Not specially mentioned	*ad val.*	15	
864	Saccharometers, Duboscq's and the like each	30000	15	
865	Sextants and octants..... do.	12000	15	
866	Stereoscopes:			
	Small, plain:			
	Of cardboard or common wood each	1200	50	
	Of fine wood or covered with leather ..... each	7000	50	
	Large, with column, of all kinds, for 20 views or more..... each	20000	50	
	Note 114.—The views which accompany stereoscopes are dutiable separately.			
867	Telescopes	*ad val.*	15	
868	Thermometers:			
	Common, graduated upon wood, brass or other base metal, alabaster, porcelain or glass ....each	600	15	
	Common, graduated upon ivory or mother-of-pearl .....each	1600	15	
	Not specially mentioned	*ad val.*	15	
869	Theodolites ..... each	60000	15	
870	Drawing-pens.....dozen	2000	15	
871	Protractors:			
	Of horn, metal or wood.....each	300	15	
	Of metal, with semi-circle and scales each	4000	15	
	Of metal, with circle, scale and needle ..... each	8000	15	
872	Transits, American, with compass, with or without circle..... each	40000	15	
873	Glasses:			
	For spirit levels, graduated or not dozen	2000	15	
	For spectacles, opera glasses, telescopes, eye-glasses, cosmoramas and all other optical instruments kilog.	6000	50	Cases or boxes of cardboard or similar packages: gross.
874	Views:			
	On glass or metal:			
	Daguerreotype or photographic, for stereoscopes ..... dozen	8000	50	
	On glass, common, for magic lanterns ..... dozen	1500	50	
	On glass, with wooden frames dozen	10000	50	
	On paper (dutiable as prints)			
875	All other mathematical, philosophical, chemical, or optical instruments and apparatus not specially mentioned....	*ad val.*	15	
	Photographic plates: of glass kilog.	100	15	
	Films of celluloid or other materials..... kilog.	200	15	
	Gramophones, zonophones & similar kilog	1000	15	Gross.
	Discs or plates for these instruments (1)..... kilog	2000	15	do.
	Cinematographs (2) ..... each	60000	15	
	Films for cinematographs:			
	Exposed..... kilog.	25000	15	do.
	Sensitised ..... do.	10000	15	do.
	Note 115.—The duties on instruments and articles of this class include those on the stands, plane tables, fastenings and mountings with which imported; the same is also the case with regard to common boxes or cases which preserve the instruments from damage or breakage.			
	When the articles enumerated in this class have ornaments or fittings of ivory, mother-of-pearl, tortoise-shell, precious metals and stones, and when not mentioned in that state, they shall be liable to a surtax of 30%.			

(1) Under Budget-Law No. 2719, dated December 31, 1912, gramophone discs and the like shall be dutiable as follows:

Single discs, exposed on one side only..... kilog.	1500	15%	Gross
Double discs, exposed on both sides kilog.	2500	15%	do.
Accessories..... do.	2000	—	do.

(2) Under Budget-Law No. 2719, dated December 31, 1912, cinematographs for schools shall pay 30000 reis, on the percentage of 40%.

Nos.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
	CLASS XXXII.			
	SURGICAL AND DENTAL INSTRUMENTS AND ARTICLES.			
376	Needles:			
	For suture, without handles.. kilog.	1800	15	Net.
	For seton, vaccine, Cooper's and similar, with handles..... dozen	3200	15	
	For cataract and the like .... do.	9600	15	
	Pravaz, for sub-cutaneous injections and the like (small syringes) each	1200	15	
	Of all kinds, with handles of gold or silver ..... dozen	26000	15	
877	Probes and catheters:			
	Of zinc, tin or any other common metal ..... dozen	2400	15	
	Of rubber of celluloid..... kilog.	6000	15	do.
	Of silver..... dozen	15600	15	
878	Amygdalotomes..... each	5000	15	
879	Apparatus:			
	Esmarch's and the like, for astrictions ..... each	2400	15	
	Potain's, Dieulafoy's and the like each	7000	15	
	For fractures of arms and legs do.	4000	15	
880	Bistouries:			
	With handles of bone, wood or metal dozen	5600	15	
	With handles of ivory, mother-of-pearl or tortoise-shell..... dozen	7300	15	
881	Forceps, keys, pliers, elevators and similar instruments for extracting teeth ..... each	1200	15	
882	Boxes, portfolios and cases, for surgeons and dentists:			
	With instruments for scaling, filling and extracting teeth, or with scalpels and other instruments for minor surgery:			
	Containing up to 6 instruments each	2400	15	
	More than 6 and up to 12 instruments..... each	6000	15	
	More than 12 and up to 18 instruments..... each	9000	15	
	More than 18 and up to 24 instruments..... each	12000	15	
	More than 24 and up to 36 instruments..... each	16000	15	
	More than 36 and up to 50 instruments..... each	20000	15	
	More than 50 instruments .... *ad val.*		15	
	With instruments for autopsy, amputation, trepanning, cataract, accouchement and other instruments for general surgery:			
	Containing up to 6 instruments each	4000	15	
	More than 6 and up to 12 instruments..... each	8000	15	
	More than 12 and up to 18 instruments..... each	11000	15	
	More than 18 and up to 24 instruments..... each	14000	15	
	More than 24 and up to 36 instruments..... each	20000	15	
	More than 36 and up to 50 instruments..... each	30000	15	
	More than 50 instruments..... *ad val.*		15	
	With cupping glasses..... each	4000	15	
	Empty boxes and cases ..... kilog.	2400	50	Cases, boxes or cartons: gross.
	Empty portfolios..... each	1000	50	
883	Cephalotribes, forceps and trepans do.	4000	15	
884	Cautery plates ..... dozen	2000	15	
885	Abdominal, hypogastric and umbilical bandages ..... each	1400	15	
886	Ear-trumpets of hardened rubber, etc. each	700	15	
887	Lister's dressing:			
	Cotton, plain, absorbent or saturated with an antiseptic substance .... kilog.	600	15	Cases or boxes of cardboard or similar packages: gross.
	Gauze, plain or saturated with an antiseptic substance, catgut, drainage tubes and suture thread kilog.	800	15	do.
	Mackintosh or protective .... ,,	2000	15	do.
888	Artificial teeth:			
	Single, separate or in sets .... ,,	64000	15	Cases or cartons or similar packages: gross.
	Fitted in wax ..... ,,	32000	15	do.
889	Scalpels with handles of wood, bone or metal ..... dozen	2000	15	
890	Compressors ("*esmagadores*") ....each	4800	15	
891	Surgical or dental mirrors .....dozen	8000	15	
892	Skeletons, skulls and any other part of skeletons, for the study of anatomy kilog.	700	15	Cartons or cases of cardboard or wood: gross.
893	Stylets and tent-probes:			
	Of common metal, steel or iron dozen	1600	15	
	Of silver ..... ,,	4700	15	
894	Knives for performing amputation ,,	8000	15	
895	Instruments, separate, for filling, cleaning, scaling and cauterizing teeth dozen	3600	15	
896	Fleames for bleeding ..... ,,	2400	15	
897	Trusses:			
	With or without spring, covered with any kind of leather, tissue or rubber:			
	Single .....dozen	4000	15	
	Double..... ,,	7200	15	
	With screws:			
	Single ..... ,,	12000	15	
	Double..... ,,	20000	15	
	Electro-magnetic:			
	Single ..... ,,	24000	15	
	Double ..... ,,	48000	15	
898	Lancets ..... ,,	3000	15	
899	Laryngoscopes, pharyngoscopes, ophthalmoscopes, otoscopes and the like..each	2000	15	
900	Tooth files .....kilog.	8000	13	Cases or boxes of cardboard or similar packages: gross.
901	Lithotomes and lithotriptors .....each	4800	15	
902	Machines, vulcanizing, for dentists ,,	6400	15	
903	Feeding-bottles and accessories:			
	Complete.....dozen	4000	15	
	The glass bottles alone ..... ,,	2000	15	
	The nipples, complete, with capsule and tube, without the bottles.... dozen	1000	15	
	The nipples alone ..... ,,	200	15	
904	Human figures, for the study of anatomy each	6400	15	
905	Hammers for use in autopsy or dentistry dozen	9600	15	
906	Substances for stopping teeth, including cadmium mastic .....kilog.	16000	15	Cases, boxes or cartons: gross
907	Elastic stockings, for compressing swellings:			
	Of linen or cotton.....dozen	6000	15	
	Of silk..... ,,	16000	15	
908	Crutches, simple or with springs....pair	2800	15	
909	Artificial eyes (of glass or porcelain) each	500	15	
910	Wooden legs, without springs..... ,,	1400	15	
911	Pincers for surgeons:			
	Plain .....dozen	3200	15	
	In the form of scissors, or cutting dozen	6000	15	
	With turned points, for "*faux germes*" and the like .....dozen	9600	15	
	Of silver ..... ,,	25000	15	
912	Caustic cases, needle-cases, and stone-cases:			
	Of silver .....dozen	10400	15	
	Not specially mentioned..... ,,	2800	15	
913	Pulverisers, ether sprayers and apparatus for chloroforming .....each	2000	15	
914	Scarifiers of every kind..... ,,	1300	15	
915	Syringes and irrigateurs:			
	Of hardened rubber .....kilog.	3200	15	Cases or boxes of cardboard or similar packages: gross.
	Of tin ..... ,,	600	15	do.
	Of yellow metal..... ,,	4000	15	do.
	Of bone, horn, wood or glass.. ,,	2000	15	do.
	With spring (irrigateurs).....each	2000	15	do.
916	Saws and fret-saws..... ,,	1600	15	
917	Speculums:			
	Of glass or porcelain .....kilog.	5200	15	do.
	Of hardened rubber, buffalo horn, wood and the like.....kilog.	3200	15	do.
	Not specially mentioned:			
	Small, for the nose, eyes and ears .....each	700	15	
	Large, for other purposes.. ,,	2000	15	
918	Stethoscopes and plessimeters..... ,,	1000	15	
919	Suspensory bandages:			
	Of cotton or linen.....dozen	1300	15	
	Of silk..... ,,	5000	15	
	Note 116.—Single bandages and single pouches shall be liable to half the above duties.			
920	Splints of wood, cardboard or wire, for fractures of the arms or legs ....dozen	2000	15	
921	Canule probes:			
	Of iron, steel or common metal ,,	2000	15	
	Of silver ..... ,,	7800	15	
922	Surgical scissors and tenaculums.. ,,	8000	15	
923	Milk-drawers of any kind ..... ,,	2000	15	
924	Tourniquets .....each	1300	15	
925	Trocars .....dozen	8000	15	
926	Uretrotomes.....each	5000	15	
927	Cupping-glasses:			
	Of rubber and glass .....dozen	2000	15	
	Of glass ..... ,,	500	15	

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
928	Instruments not otherwise mentioned and single parts thereof:			
	Of steel, polished iron, or of common metal .....kilog.	18000	15	Cases or boxes of cardboard or similar packages: gross.
	Of silver .....gramme	100	15	do.
	Of glass or "*louça*" (faïence, porcelain, etc.) .....kilog.	5200	15	do.
	Of rubber or wood, buffalo or other horn and the like .....kilog.	10000	15	do.
	Machines or apparatus	*ad val.*	15	
	Note 117.—When articles enumerated in this class have ornaments or fittings of ivory, mother-of-pearl, tortoise-shell or silver, and when not mentioned in such state, they shall be liable to a surtax of 30 %; should the ornaments or fittings be of gold or set with precious stones, this surtax shall be 50 %.			
	CLASS XXXIII.			
	MUSICAL INSTRUMENTS AND ACCESSORIES.			
929	Bows for violins, violoncellos or double basses .....each	800	50	
930	Chinese bells..... ,,	20000	50	
931	Mandolins, mandores and banjoes.. ,,	8000	50	
932	Batons for bandmasters:			
	Of ebony or any other wood, with or without fittings of metal ....each	2000	50	
	Do., do., with fittings of silver.. ,,	4000	50	
	Of narwhal or ivory, wholly or in part .....each	8000	50	
933	Mouthpieces ("*boccaes*"):			
	Of bone, wood, horn or buffalo horn kilog.	10000	50	Net.
	Of metal ..... ,,	8000	50	do.
	Of crystal ..... ,,	12000	50	do.
	Of ivory ..... ,,	40000	50	do.
934	Shoulder belts for drums, bass drums and other instruments .....each	2000	50	
935	Mouthpieces ("*boquilhas*") for clarinets and other similar instruments:			
	Of wood .....each	800	50	
	Of crystal ..... ,,	1200	50	
	Of ivory ..... ,,	4000	50	
	Of metal or horn for "*cornet à pistons*" .....each	400	50	
936	Cases:			
	For pianos or harmoniums, or pianos-harmoniums, without mechanism each	200000	50	
	For all other instruments:			
	Of common wood ..... ,,	1500	50	
	Of fine wood, or covered with any kind of leather.....each	3000	50	
	Musical boxes (hurdy-gurdies), with cylinders:			
	Small:			
	Spring .....each	2000	50	
	Crank .....kilog.	2000	50	Cases or boxes of cardboard or similar packages: gross.
	Large:			
	Up to 25 centimetres in length.....each	8000	50	
	More than 25 and up to 32 cm. in length .....each	12000	50	
	More than 32 and up to 42 cm. in length .....each	20000	50	
	More than 42 and up to 55 cm. in length .....each	35000	50	
	More than 55 and up to 62 cm. in length .....each	50000	50	
	More than 62 and up to 70 cm. in length .....each	70000	50	
	More than 70 centimetres in length .....each	100000	50	
	Musical boxes, without cylinders, played by means of circular sheets of any kind of metal:			
	Up to 12 centimetres in length each	2000	50	
	More than 12 and up to 15 cm. in length .....each	4000	50	
	More than 15 and up to 18 cm. in length .....each	6000	50	
	More than 18 and up to 22 cm. in length .....each	8000	50	
	More than 22 and up to 25 cm. in length .....each	12000	50	
	More than 25 and up to 30 cm. in length .....each	18000	50	
	More than 30 and up to 35 cm. in length .....each	25000	50	
	More than 35 and up to 40 cm. in length .....each	35000	50	
	More than 40 and up to 50 cm. in length .....each	50000	50	
	More than 50 centimetres in length.....each	70000	50	
	Note 118.—The measure is the interior measurement.			
	Musical boxes with bells, drums or figures pay a surtax of 15 %.			
937	Pegs of iron for pianos, harps and all other instruments.....kilog.	1600	50	Net.
938	Musical bells (chimes):			
	With metal bells .....each	10000	50	
	Of cross pieces of steel ..... ,,	60000	50	
939	Castanets:			
	Of ebony or any other wood....pair	1200	50	
	With handles, for orchestras.... ,,	3000	50	
	Of Ivory ..... ,,	8000	50	
940	"*Cavaquinhos*" (a small instrument with one string) and "*machetes*" (a small guitar) .....each	4000	50	
941	Keys of steel or iron for pianos and other instruments .....kilog.	1600	50	do.
942	Clarinets and oboes:			
	With up to 13 keys of common metal:			
	Of boxwood .....each	12000	50	
	Of ebony or any other fine wood each	20000	50	
	Not specially mentioned	*ad val.*	50	
943	Strings:			
	Of steel, in rolls, for pianos ..kilog.	2000	50	Cases or boxes of cardboard, wood, zinc, sheet metal ("*folha*") or similar packages: gross.
	Of steel, white or yellow metal, on bobbins, for altos, guitars and the like .....kilog.	3000	50	do.
	Of silk, straw, gut and the like ,,	12000	50	do.
	Spun for large violas and the like kilog.	8000	50	do.
944	Cornets, reed:			
	For signalling, of horn, with or without metal fittings .....each	400	50	
	Of metal ..... ,,	1200	50	
945	English horns ..... ,,	30000	50	
946	Zithers ..... ,,	12000	50	
947	Tuning forks:			
	Of steel ..... ,,	400	50	
	Of bone, metal and the like, wind ,,	200	50	
948	Standards, studs, bridges and other accessories, for wooden instruments kilog	6000	50	Net.
949	Bassoons .....each	60000	50	
950	Flutes and flageolets:			
	With one key of common metal:			
	Of boxwood..... ,,	1000	50	
	Of ebony or any other fine wood each	3000	50	
	With from two to six keys of common metal:			
	Of boxwood .....each	3000	50	
	Of ebony or any other fine wood each	6000	50	
	Of metal .... ,,	8000	50	
	With more than six and up to eight keys of common metal:			
	Of ebony or any other wood.each	12000	50	
	Of metal..... ,,	15000	50	
	With more than eight keys of common metal:			
	Of ebony or any other wood..each	15000	50	
	Of metal ..... ,,	20000	50	
	Of the Boehm system:			
	Of ebony or any other wood..each	30000	50	
	Of metal, silvered or not.... ,,	40000	50	
	Of silver ..... ,,	100000	50	
951	Small flutes:			
	With one key of common metal:			
	Of boxwood ..... ,,	600	50	
	Of ebony or any other fine wood each	2000	50	
	With from two to six keys of common metal:			
	Of boxwood .....each	2000	50	
	Of ebony or any other fine wood each	4000	50	
	Of metal ..... ,,	5000	50	
	With more than six and up to eight keys of common metal:			
	Of ebony or any other wood..each	8000	50	
	Of metal ..... ,,	10000	50	
	With more than eight keys of common metal:			
	Of ebony or any other wood..each	10000	50	
	Of metal ..... ,,	12000	50	
	Of the Boehm system;			
	Of ebony or any other wood .. ,,	20000	50	
	Of metal, silvered or not.... ,,	30000	50	
	Of silver ..... ,,	60000	50	
952	Bag-pipes ..... ,,	5000	50	
953	Guitars:			
	Plain, with wooden pegs ..... ,,	4000	50	
	With "*leque*" or key ..... ,,	10000	50	

CLASS XXXIII.—MUSICAL INSTRUMENTS AND ACCESSORIES—con.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
954	Harmonicas, harmoniflutes and harmoniums:			
	Portable or hand, concertinas and the like ....kilog.	2000	50	Cases or boxes of cardboard or other similar packages: gross.
	With keyboards which may be played on the knee, with or without registers, having:			
	Up to 2½ octaves ....each	15000	50	
	More than 2½ octaves .... ,,	20000	50	
	Piano shape:			
	Small, of 3½ octaves:			
	With or without registers each	25000	50	
	With 2 registers .... ,,	30000	50	
	With 3 registers .... ,,	35000	50	
	With 4 registers .... ,,	40000	50	
	With more than 4 registers each	45000	50	
	Small, having up to 4 octaves:			
	With or without registers each	30000	50	
	With 2 registers .... ,,	35000	50	
	With 3 registers .... ,,	40000	50	
	With 4 registers .... ,,	45000	50	
	With more than 4 registers each	50000	50	
	Large, having more than 4 octaves:			
	Without registers ....each	40000	50	
	With 1 register .... ,,	50000	50	
	Having up to 3 registers ,,	60000	50	
	Having up to 5 registers ,,	70000	50	
	Having up to 7 registers ,,	90000	50	
	Having up to 10 registers ,,	120000	50	
	Having up to 12 registers ,,	150000	50	
	Having up to 14 registers ,,	200000	50	
	Having up to 18 registers ,,	250000	50	
	Having more than 18 registers ....each	350000	50	
	Note 119. Knee harmoniums ("*joelheiras*") shall be liable to a surtax of 10 %, and those with crank mechanism to a surtax of 25 %.			
955	Harps:			
	With single motion ....each	240000	50	
	With double motion .... ,,	360000	50	
956	Metal instruments:			
	Helicons .... ,,	30000	50	
	Ophicleides .... ,,	20000	50	
	Cornets-à-piston .... ,,	15000	50	
	Saxophones .... ,,	40000	50	
	All other not mentioned, and their accessories ....kilog.	8000	50	Net.
957	Mechanism for pianos:			
	Complete, fitted together or not..each	300000	50	
	Detached parts ....kilog.	12000	50	do.
	Keyboards, plain ....each	30000	50	
	Key-boards, with mechanism .. ,,	80000	50	
958	Metronomes (Maetzel's and the like). ,,	4000	50	
959	Music:			
	On rolls of wood, for mechanical pianos ....kilog.	2000	50	do.
	On cardboard, for pianistas .. ,,	1500	50	do.
	On cardboard or zinc sheets, for barrel organs ....kilog.	2000	50	do.
	On cylinders .... ,,	2400	50	do.
	On round plates of copper or other metal, for musical boxes ....kilog.	4000	50	do.
960	Reeds:			
	For clarinets and the like ....dozen	400	50	
	For bassoons and the like .... ,,	2400	50	
961	Tambourines:			
	Plain, hooped or not with metal each	1000	50	
	With nuts ("*tarracha*") of steel or metal ....each	3000	50	
962	Skins for snare and bass drums ..kilog.	4000	50	do.
963	Automatic pianos ....each	100000	50	
964	Fifes:			
	Of boxwood .... ,,	600	50	
	Of ebony or any other fine wood ,,	2000	50	
965	Pianos:			
	Upright .... ,,	270000	50	
	Semi-grand .... ,,	300000	50	
	Grand .... ,,	430000	50	
	"*Harmonicordios*" .... ,,	430000	50	
	Note 120.—Pianos up to 2 metres in length are considered as semi-grand.			
	The foregoing duties include those of the following articles when imported together with pianos: One pair of candlesticks, one tuning key, one tuning fork, one "corista," one coverlet, and one kilogramme of strings.			
	Piano stools shall be dutiable separately.			
966	Cymbals for musical bands ....pair	16000	50	
967	Violins, small violas and the like, with or without bows ....each	10000	50	
968	Violoncellos and double-basses, with or without bows:			
	Violoncellos ....each	25000	50	
	Double-basses .... ,,	40000	50	
969	Organs:			
	Reed;			
	Up to 30 centimetres in length ,,	4000	50	
	More than 30 and up to 35 cm. in length ....each	6000	50	
	More than 35 and up to 45 cm. in length ....each	8000	50	
	More than 45 and up to 60 cm. in length ....each	12000	50	
	More than 60 and up to 70 cm. in length ....each	16000	50	
	More then 70 cm. in length.. ,,	20000	50	
	String:			
	Less than 35 cm. in height.. ,,	20000	50	
	More than 35 cm. in height and up to 70 cm. in length ..each	50000	50	
	More than 70 cm. in height and up to 80 cm. in length ..each	75000	50	
	More than 80 cm. in height and up to 90 cm. in length ..each	110000	50	
	More than 90 cm. in height and up to 100 cm. in length..each	150000	50	
	More than 100 cm. in length ,,	200000	50	
	Do. do., with keyboards ,,	380000	50	
	Pipe:			
	With up to 50 pipes of wood or metal ....each	25000	50	
	With up to 60 pipes of wood or metal ....each	35000	50	
	With up to 70 pipes of wood or metal ....each	50000	50	
	With up to 80 pipes of wood or metal ....each	70000	50	
	With up to 90 pipes of wood or metal ....each	100000	50	
	With up to 100 pipes of wood or metal ....each	140000	50	
	More than 100 pipes of wood or metal ....each	200000	50	
	Note 121.—Organs of not more than 35 pipes shall be dutiable as reed organs.			
	The duties on organs shall include those on the cylinders belonging thereto. All organs without cylinders may be imported with 12 pieces of music; music imported in excess shall be dutiable separately.			
	The length of organs shall be measured on the exterior, and the number of pipes shall include those of the bottom.			
	Organs with either drums, triangles, bells, or movable or stationary figures, pay a surtax of 30 %; those which have at the same time, drums, triangles, bells and figures, shall be liable to a surtax of 60 %.			
970	Snare drums for the military, of all kinds, with or without shoulder belts each	10000	50	
971	Sounding boards, side pieces and other parts of altos, large violas and other similar instruments:			
	Of common wood ....kilog.	400	50	Net.
	Of fine wood .... ,,	800	50	do.
972	Kettle-drums ....pair	90000	50	
973	Triangles for music bands ....each	1200	50	
974	Sticks:			
	For snare drums ....pair	1000	50	
	For bass drums ....each	700	50	
975	Alto violins .... ,,	6000	50	
976	Large violas or French guitars.... ,,	10000	50	
977	Bass drums with or without shoulder belts each	16000	50	
978	All other musical instruments and their accessories not specially mentioned ..	*ad val.*	50	

Note 122.—Cases, boxes or coverings with which the instruments are imported, shall not be subject to duty, provided they belong to the instruments and be of common wood, cloth, leather or morocco, but those of a superior quality, and reserve cases etc. even common, pay duty separately.

Keys and ornaments of white metal or the nickeling of the instruments are not taken into consideration for the classification of the instruments.

When the articles enumerated in this class have ornaments or fittings of gold, silver or platinum, and when not mentioned in that state, they shall be liable to a surtax of 30 %.

Nos.	Goods.	Duty. Reis.	Per-centage of duty.	Tare allowance.
	CLASS XXXIV.			
	MACHINES, APPARATUS, TOOLS AND MISCELLANEOUS UTENSILS.			
979	Sharpeners:			
	For knives:			
	With handles of bone, buffalo or other horn or wood .....dozen	6000	50	
	With handles of ivory, mother-of-pearl or tortoise-shell ....dozen	33000	50	
	Razor strops:			
	With two surfaces ..... ,,	5000	50	
	With four surfaces..... ,,	10000	50	
	Not specially mentioned	*ad val.*	50	
980	Stills, athanors, furnaces, retorts, pans, boilers and all similar articles not specially mentioned:			
	Plain, large, for agricultural industries and for factories.....	do.	8	
	Plain, small, for chemical and pharmaceutical laboratories ....kilog.	400	30	Hogsheads or cases 5 %.
	Tinned, painted or enamelled.. ,,	600	30	
	Note 123.—Pans and boilers as well as stills whose boilers do not exceed 50 litres in capacity shall be considered as small.			
981	Mortars:			
	Of iron.....kilog.	300	50	do.
	Of marble, glass or composition ,,	500	50	do.
	Of bronze or any other kind .. ,,	1600	50	do.
982	Driving and transmission apparatus, including axes, sets of blocks, sockets, bolts, rings, collars, bracket hangers and columns prepared for affixing the bracket hangers.....	*ad val.*	8	
983	Scales:			
	With suspended plates, plain or common:			
	Entirely of iron, or with the bar of this metal and iron or wooden plates.....kilog.	1000	50	Hogsheads, 20%; cases, 10 %.
	Entirely of copper or its alloys kilog.	2000	50	do.
	Platform weighing machines of iron, of any size, to weigh:			
	Up to 100 kilogs.....each	26000	50	
	More than 100 and up to 200 kilogs.....each	40000	50	
	More than 200 and up to 500 kilogs.....each	60000	50	
	More than 500 and up to 1000 kilogs.....each	88000	50	
	More than 1000 and up to 2000 kilogs.....each	146000	50	
	More than 2000 and up to 5000 kilogs.....each	160000	50	
	More than 5000 kilogs. .... ,,	320000	50	
	Platform weighing machines of wood, with or without iron frames and steelyards or Roman scales, pay half the duties levied on weighing machines of iron.			
	Counter scales of all kinds, with stand or pedestal of every description:			
	Up to 40 centimetres in length each	6000	50	
	More than 40 and up to 60 centimetres in length .....each	12000	50	
	More than 60 and up to 80 centimetres in length .....each	27000	50	
	More than 80 centimetres in length.....each	40000	50	
	Balances:			
	Assay, common, suspension or pedestal, ordinary, with or without cases .....kilog.	7000	50	Net.
	Precision, and of any other description	*ad val.*	50	
	Hydrostatic, for physical uses	do.	50	
	Automatic, for weighing coffee, cereals etc.....	do.	15	
	Spring scales:			
	With cylinders, suspension, with or without plates .....kilog.	2800	50	do.
	With stands of iron or marble, with only one plate.....kilog.	1200	50	do.
	Not specially mentioned	*ad val.*	50	
	Note 124.—Weights intended for common or horizontal scales shall be dutiable separately according to kind; weights imported with the decimal and assay balances to which they belong, as well as the boxes containing them, are included in the duties and weight of such balances.			
	Common counter scales, with iron bar and plates of copper or its alloys, shall pay the separate duty leviable on each.			
	The length of horizontal or counter scales in the maximum length of the stand.			
984	Apparatus ("*baterias*"), steam, for chemical and pharmaceutical laboratories, manufactories and confectionery shops, including all their accessories..	*ad val.*	8	
985	Anvils and bickerns:			
	For goldsmiths, watchmakers and the like.....kilog.	700	50	Hogsheads or cases, 5 %.
	For smiths, coopers, tinsmiths and the like.....kilog.	200	50	do.
986	Pumps and "*burrinhos*":			
	Common:			
	Of cast iron ..... ,,	400	50	Net.
	Of iron and brass..... ,,	600	50	do.
	Of brass or bronze ..... ,,	1000	50	do.
	Suction and forcing:			
	Of cast iron ..... ,,	600	50	do.
	Of iron and brass..... ,,	800	50	do.
	Of brass or bronze ..... ,,	1300	50	do.
	Steam, hydraulic and hot-air	*ad val.*	15	
	Fire, hand.....	do.	15	
	Note 125.—Pumps of which the body of the pump or simply the suction valve box is of brass, are considered as pumps of iron and brass.			
	Pumps of which both the body of the pump and the suction valve box are of brass, are considered as pumps of brass or bronze.			
	The fly-wheels and transmission pulleys ("*pultias*") pay duty separately, as common manufactures of iron not specially mentioned, unless they form part of a steam pump.			
	Wheels on which steam and fire pumps are mounted, being considered as integral parts of the pumps, shall not be dutiable separately.			
	Iron or steel tubes, bent or straight, and filters ("*ralos*"), accompanying centrifugal pumps, shall be considered as integral parts of such pumps. More than 10 mètres of tubes cannot, however, be imported with these pumps and the excess shall be liable to the duty leviable thereon.			
987	Burnishers for gilders:			
	Of flint .....each	1000	50	
	Of agate..... ,,	1200	50	
988	Hunting horns or speaking trumpets ,,	1200	50	
989	Crucibles:			
	Of clay or graphite .....kilog.	100	15	Hogsheads, 20%; cases, 10 %; cases of cardboard or similar packages: gross.
	Of stoneware or porcelain .... ,,	1500	15	do.
990	Tool chests for carpenters and the like kilog.	600	50	Net.
991	Combing cards:			
	Hand, of every kind.....pair	600	15	
	Machine, in pieces or bands.....	*ad val.*	15	
992	Wheelbarrows:			
	Wooden, for earthwork.....each	4000	50	
	Do., for shops..... ,,	6000	50	
	Of plain, painted or galvanized iron, for earthwork, coal or any use.each	7500	20	
993	Compasses, plain or common:			
	Of brass, or of iron and brass..dozen	3000	50	
	Of iron or steel .....kilog.	600	50	Hogsheads or cases, 5 %; cases or boxes of cardboard or similar packages: gross; bales or sacks: gross.
994	Composing sticks for typography .. each	700	30	
995	Belting, machine:			
	Of cotton and rubber .....kilog.	1800	30	do.
	Greased, of leather, for attaching hammers to looms.....kilog.	200	15	do.
	Note 126.—Belts even imported with machines shall be liable to the duties leviable thereon, according to kind.			
996	Grapnels or hooks, with or without handles.....dozen	13600	50	
997	Diamonds, set or not, for glaziers ..each	2500	25	
998	Fire-extinguishers, portable ..... ,,	15000	30	
999	Tools, common:			
	Picks, pick-axes, mattocks or hammers for blacksmiths, masons and the like; shovels of all kinds with or without handles and all other common tools for masons, stone cutters, miners and similar trades; spades, large and small; rakes, forks, weeding hooks and pronged hoes ("*ferros de cova*"), scythes and sickles and similar implements for cutting grass or cane; axes, hatchets and large augers for miners .....kilog.	100	15	Hogsheads or cases, 10 %

CLASS XXXIV.—MACHINES, APPARATUS, TOOLS AND MISCELLANEOUS UTENSILS—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
	Note 127.—Tubes imported with angers for miners shall be dutiable separately, this shall also be the case with tripods ("*tripeças*"), blocks ("*guinchos*") and pulleys used for lifting said angers.			
1000	Irons:			
	For crimping and curling, forms for wafers, pastilles and the like, of iron or brass .....kilog.	600	50	Hogsheads or cases, 5 %; cases of cardboard or similar packages: gross.
	Flat-irons or smoothing irons:			
	Of iron or steel of any shape, plain or painted.....kilog.	500	60	do.
	Of copper or brass ..... ,,	2000	50	do.
1001	Bellows:			
	Small or hand bellows:			
	Up to 15 centimetres in width.each	600	50	
	More than 15 and up to 30 centimetres in width.....each	1200	50	
	More than 30 and up to 40 centimetres in width.....each	2400	50	
	More than 40 and up to 50 centimetres in width.....each	6000	50	
	More than 50 centimetres in width each	1200	50	
	Large, of iron:			
	Up to 50 centimetres in width.each	19200	50	
	More than 50 and up to 80 centimetres in width.....each	28800	50	
	More than 80 and up to 100 centimetres in width.....each	40000	50	
	More than 100 centimetres in width .....each	60000	50	
	Mechanical, hand or steam	*ad val.*	30	
	Note 128. — The width is the maximum width of the belly between the two lateral wings, these, however, not included.			
	Counterweights imported with large forge bellows shall be dutiable separately as plain articles of cast iron not specially mentioned.			
1002	Forges, portable, large or small, for smiths .....kilog.	200	30	Net.
1003	Moulds, strainers and crystallizers for purifying or refining sugar.....	*ad val.*	8	
1004	Cranes:			
	Steam, electric, hydraulic and portable cranes, for warehouses	do.	15	
	Other of all kinds	do.	15	
	Winches and differential pulleys, Weston's and the like.....kilog.	200	30	do.
1005	Cultivating implements*.....	Free.	—	
1006	Fruit presses (crushing machines) kilog.	400	50	
1007	Files not specially mentioned .... ,,	600	50	Hogsheads or cases 15 %; cases or boxes of cardboard or similar packages: gross.
1008	Stationary motors, locomotives, and portable engines:			
	Dynamos and other electric apparatus for the distribution of power and light	*ad val.*	8	
	Locomotives and tenders	do.	8	
	Portable engines	do.	8	
	Hydraulic motors (turbines and hydraulic wheels).....	do.	8	
	Windmills	do.	8	
	All other	do.	8	
	Note 129.—In the assessment of portable engines, shall likewise be included the value of the following articles generally imported therewith: One oilcloth or tarpaulin, the fireman's tools, one scovel for cleaning the pipes, one oil cup, a complete set of nut wrenches, three glass tubes for water-gauges, one suction pipe not exceeding 5 metres in length, with its filter ("*ralo*").			
	The following shall be deemed to form integral parts of locomotives and tenders, viz., the wheels with their axles and tyres; boilers and furnaces, even imported separately. Wheels of portable engines with corresponding axles and pole shall only be considered as integral parts of such engines when imported therewith.			
	Water and steam pipes connecting the boiler and the motor, also fly-wheels and transmission pulleys are considered as integral parts of portable engines and of all other motors.			
	Pipes or joints of iron or steel imported with turbines are considered as forming an integral part thereof on condition that, taken together, they do not exceed 30 metres in length.			
1009	Machines:			
	For the manufacture of sacks, hats, tins; for chopping or cutting grass, cane and roots; for levelling and rolling the soil, for preparing agricultural produce such as manioc presses, maize hullers and crushers; for mines, such as stone crushers and triturators, as well as wooden frames and stampers for the same; for the preparation of ceramic pastes and for the manufacture of faience, fine stoneware, and porcelain, or glazed paving tiles; for manufactories, workshops and navigation, whether all these machines be propelled by steam, water, gas, air, wind, electricity or animal power	*ad val.*	8	
	For cleaning knives, with or without openings, of wood or iron and of any make or system ....kilog.	300	50	Hogsheads or cases, 10 %.
	Sewing machines for domestic use, for tailors or harness-makers kilog.	300	25	do.
	Typewriters and linotypes:			
	With keyboards.....each	30000	25	
	Without keyboards ..... ,,	5000	25	
	Adding, dividing and multiplying machines; cash registers ..each	60000	25	
	For cutting and smoothing the *babados*; for cutting tobacco; refrigerating of all kinds; bread-cutting; cork-cutting; bottling; washing and wringing; mincing; for the manufacture of ice and other for similar purposes, of small size, for domestic use.....kilog.	300	25	Hogsheads or cases, 2 %.
	Incubators..... ,,	200	25	do.
	Milk or cream pasteurizers and refrigerators	*ad val.*	15	
1010	Mills:			
	Large, for manufactories, steam or hydraulic.....	do.	8	
	Small, coffee, paint, pepper and the like .....kilog.	700	50	do.
	Note 130.—Wheels and fly-wheels for small mills shall be dutiable separately as articles of cast iron not specially mentioned.			
1011	Lightning rods:			
	Complete with several branches, plain or with a platinum point each	15000	30	
	Single branch, plain or with platinum point .....each	6000	30	
	Note 131.—Complete lightning rods do not include the conducting cables.			
1012	Bolters and sieves:			
	Of hair or silk, hand.....each	800	15	
	Of silk with list of floss silk and with eyelets, for bolting machines	*ad val.*	15	
	Of wire or metallic gauze:			
	Of iron .....kilog.	300	15	Net.
	Of brass or copper ..... ,,	600	15	do.
1013	Pill tiles, moulds for preparing pastilles and court-plasters, of metal or of metal and wood .....kilog.	1300	15	Cases of cardboard or similar packages: gross.
1014	Printing presses of all kinds	*ad val.*	15	
1015	Presses:			
	For copying.....kilog.	500	30	Net.
	For numbering, paper marking and the like .....kilog.	4800	30	do.
	For packing, trimming, gilding, rendering satiny and cutting paper, for lithographing, for manufacturing alimentary pastes, toilet soap and the like.....	*ad val.*	8	
1016	Nut-crackers:			
	Of metal, plain.....kilog.	1600	50	Hogsheads or cases, 5 %; cases or boxes of cardboard or similar packages: gross.
	Gilt or silvered ..... ,,	4000	50	do.

* Cultivating implements are exempt from the registration tax of 10 %.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
1017	Corkscrews:			
	Plain, wholly of iron or steel, with handle of wood, bone, horn and the like .....kilog.	2000	50	Hogsheads or cases, 10 %; cases or boxes of cardboard or similar packages: gross.
	With frame:			
	Of copper or brass..... ,,	5000	50	do.
	Of gilt or silvered metal .... ,,	7200	50	do.
1018	Seals:			
	With handles:			
	Of ivory, mother-of-pearl or tortoise-shell .....kilog.	40000	50	do.
	Of bone, horn, glass, "*louça*" (faience, porcelain, &c.), or metal, plain, gilt, or silvered and the like .....kilog.	8000	50	do.
1019	Circular, vertical, and band saws, hand or steam	*ad val.*	8	
1020	Roasting drums:			
	Of any form or kind, with or without oven or frame, hand or steam .....kilog.	300	15	Hogsheads, 20 %; cases, 10 %.
	For flour:			
	Of iron ..... ,,	200	15	do.
	Of copper or its alloys ..... ,,	700	15	Hogsheads or cases, 10 %.
1021	Lathes:			
	Hand or bench, for watchmakers, jewellers and the like.....kilog.	600	50	do.
	For smiths, locksmiths and the like kilog.	300	50	do.
	Steam	*ad val.*	8	
1022	Tape measures:			
	Not in cases .....kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
	In cases:			
	Of ivory, mother-of-pearl or tortoise-shell, with or without springs .....kilog.	13000	50	do.
	Of other materials, with or without springs .....kilog.	2000	50	do.
1023	Type:			
	For printing:			
	Old, or in pigs, for casting.....	*ad val.*	15	
	Not specially mentioned ..kilog.	150	15	Cases, 5 %.
	For bookbinders or booksellers, of copper, iron or zinc .....kilog.	600	15	do.
	Note 132. — Vignettes, fillets, emblems, headpieces, brackets, and all other articles, imported with type or separately, are included in this number.			
1024	Velocipedes:			
	Bicycles, with one saddle, for adults each	50000	25	
	Do., for boys and girls ..... ,,	20000	25	
	Tricycles, with baskets and cases for the conveyance of persons and goods or for similar purposes....	*ad val.*	25	
	Do., common, of tinned iron or wood, for children .....kilog.	300	25	Net.
	Note 133.—Bicycles with more than one saddle shall, for every additional saddle, pay a surtax of 30,000 reis.			
	The duties applicable to velocipedes likewise include those leviable on the indispensable accessories accompanying the same.			
	Children's tricycles with pneumatic tyres shall be subject to a duty of 25 % *ad valorem.*			
	Boys' bicycles refer to those measuring up to 49 centimetres, computed from the centre of the axis of the power-wheel (pedal) to the extremity of the frame where the saddle rod (socket) is fitted, and girls' bicycles refer to those having up to 43 centimetres, measured as above.			
1025	Tools, utensils and implements, all other, not specially mentioned, for the arts and trades and for any other purpose:			
	Hand .....kilog.	600	50	Hogsheads, 20 %; cases, 10 %; cases of cardboard or similar packages: gross.
	For machines ..... ,,	300	50	do.
	Note 134.—Platforms of iron or wood, girders and corresponding columns, ladders, balustrades, and other appliances necessary for the installation of machinery requiring such accessory parts, as well as furnace chimneys and similar articles imported at same time as the machinery to which adapted shall all be comprised in the value of the latter, but when the above are shipped separately and can, therefore, be used for some other purpose, they shall be dutiable at the rate of 20 % *ad valorem.*			
	If detached parts of machinery imported separately, are not specially enumerated or appear to form an integral part of any particular machine and cannot serve for any other purpose, they shall be taxed as the machinery with which connected. Pieces designated in the tariff, however, shall, save special provisions to the contrary and regardless of whether they accompany the machinery or not, be subject to the duty leviable thereon under the tariff.			
	A duty of 8 % *ad valorem* will be levied on utensils and tools required in connection with the goods specified in Nos. 980 (first part), 982, 984, 1003, 1008, 1009 (first part), 1010 (first part), 1015 (third part), 1019 and 1021 (third part), if they cannot serve for any other purpose, whether accompanying the machines, or whether imported separately, also on screws, rivets, copper or glass tubes and other articles dutiable under the tariff, if the same are imported together with the machines, if they are adaptable to them, and if introduced in a quantity strictly necessary for the immediate operation of the machines. Articles imported as spare-parts shall be dutiable under the tariff subject to the provisions of Article 2, paragraph II. of Law No. 2524, dated December 31, 1911.			
	CLASS XXXV.			
	MISCELLANEOUS ARTICLES.			
1026	Bustles of horsehair, also those covered with tissues of cotton, wool or linen kilog.	7000	50	Net.
1027	Gymnastic apparatus, such as swings, rope, trapezes, and like articles..kilog.	900	50	do.
1028	Frames:			
	Of covered wire for hats, bonnets, &c. (shapes).....dozen	5000	50	
	For umbrellas and parasols, with ribs of whalebone, cane, iron or steel; with stretchers of iron and handles of iron, wood or cane, or without handles, and simply with ribs or stretchers of any kind kilog.	1500	50	Cases or boxes of cardboard or similar packages: gross.
	Note 135.—Sticks with handles of ivory, mother-of-pearl or tortoise-shell shall be liable to double the duties; when, in addition to the handles, such sticks consist of one of said materials, they shall be liable to quadruple the duty.			
1029	Trays, caddies, stands, étagères and other fancy articles of lacquered tin, varnished wood or papier-mâché, imitating Chinese lacquer, plain, gilt or silvered with or without ornaments of mother-of-pearl .....kilog.	8000	50	do.
1030	Tents of leather, sailcloth or any kind of tissue, with or without accessories	*ad val.*	50	
1031	Walking sticks:			
	Of whalebone, composition or prepared horn .....kilog.	12000	50	do.
	Of ivory or narwhal ..... ,,	40000	50	do.
	Of wood, rushes, cane, bamboo and the like:			
	With knobs of bone, buffalo or other horn, composition, wood or common metal..doz.	6000	50	
	With knobs of ivory, mother-of-pearl or tortoise-shell doz.	25000	50	
	With knobs of gold or silver, or fitted with these metals or with precious stones.....	*ad val.*	50	
1032	Purses, bags, cases ("*indispensaveis*") and other similar articles, of any material other than silk, not specially mentioned. (Dutiable as similar articles of leather, according to quality.)			
	Note 136.—Purses, bags, cases ("*indispensaveis*"), of cotton			

CLASS XXXV.—MISCELLANEOUS ARTICLES—continued.

Nos.	Goods.	Duty. Reis.	Percentage of Duty.	Tare allowance.
	wool or linen with or without common accessories, shall, in addition to the duty stipulated in No. 27, be subject to a surtax of 20 %; should such articles be covered with silk, the surtax shall be 50 %.			
1033	Manufactures of rubber, celluloid and gutta-percha, vulcanized or not:			
	Pots and other articles for domestic use, funnels, capsules and bottles kilog.	2600	50	Cases or boxes of cardboard or similar packages; gross.
	Sticks, whips and similar articles kilog.	5000	50	do.
	Tobacco-pouches, tips of walking sticks and match box covers kilog.	4000	50	do.
	Dolls, toys and similar articles ,,	3500	50	do.
	Buttons of all kinds ..... ,,	4000	50	do.
	Footwear ..... ,,	3000	50	do.
	Machine packing ..... ,,	1000	50	do.
	Combs, rulers and penholders ,,	4000	50	do.
	Fans .....each	3000	50	do.
	Belts, braces, garters, cords, ribbons ("*cadarços*") and plaits:			
	Covered with pure or mixed silk .....kilog.	30000	50	With the exception of cardboard cases; gross.
	Covered with any other material .....kilog.	7000	50	Cases or boxes of cardboard or similar packages: gross.
	Preparation or composition for dentists .....kilog.	3200	50	do.
	Bracelets, earrings, lockets and other articles of adornment.kilog.	10000	50	do.
	Stems and tubes for flowers.. ,,	7000	50	do.
	Combined with tissues of cotton, wool or linen:			
	In the piece or in cuttings kilog.	4000	50	do.
	In articles not specially mentioned .....kilog.	7000	50	do.
	Combined with tissues of pure or mixed silk:			
	In the piece or in cuttings kilog.	7000	50	do.
	In articles not specially mentioned.....kilog.	15000	50	do.
	Hose, threads, leaves or sheets ,,	1200	50	do.
	Door mats..... ,,	1300	50	do.
	Not specially mentioned.....	*ad val.*	50	
1034	Dolls and toys of any material:			
	With mechanism or steam motor kilog.	4800	60	Cases or boxes of cardboard or wood or similar packages: gross.
	Not specially mentioned ....kilog.	1500	60	do.
1035	Powder puffs of ermine..... ,,	12000	50	do.
1036	Tobacco pipes, and cigar or cigarette holders:			
	Indian, called "*ocnas*" and the like kilog.	60000	50	do.
	Of materials of any kind .... ,,	1500	50	do.
	Of amber, meerschaum or imitation kilog.	10000	50	do.
1037	Cases and boxes:			
	Of cardboard, or cardboard and wood, ornamented, for confectionery and the like .....kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
	Of zinc or other common metal, with mirrors.....kilog.	1200	50	do.
	Of cardboard, wood, bone or horn, plain, or covered with paper, leather or any kind of tissue:			
	For jewellery, spectacles, razors and the like .....kilog.	10000	50	do.
	For mathematical and surgical instruments, homœopathic medicine chests and for knives, forks and spoons kilog.	2500	50	do.
	Shaving-cases and the like, with mirrors:			
	Of fine wood.....kilog.	5000	50	
	Of cardboard or common wood, painted, varnished, or covered with paper ..kilog.	1500	50	do.
	Sewing-cases, with or without fittings, also cases for music, gloves, as well as cases ornamented with shells, and wooden cases covered with any kind of tissue or leather kilog.	6000	50	do.
	For playing ombre (a game of cards):			
	Plain, painted or varnished kilog.	4000	50	Cases or boxes of cardboard or similar packages: gross.
	Of lacquer or lacquered.. ,,	10000	50	do.
	Ice chests..... ,,	250	50	do.
	Of pine (or fir) or any other common wood for packing wine, beer and all other articles:			
	Not fitted .....kilog.	100	50	do.
	Fitted ..... ,,	130	50	do.
	Of pine (or fir) or any common wood for packing cigars, perfumery and similar articles, fitted or not..kilog.	500	50	do.
	Of pine (or fir), exclusively for matches:			
	Not fitted .....kilog.	1300	50	Cases of cardboard, sheet metal ("*folha*"), zinc or similar packages: gross.
	Fitted and complete .... ,,	1300	50	do
	Note 137.—Articles of all kinds, imported with shaving-cases or glove boxes, of gold, silver, ivory or tortoise-shell, and articles for sewing cases of gold or silver, and counters of any material imported with cases for playing ombre, shall be dutiable separately.			
1038	Portfolios, cigar-cases, purses and tobacco cases:			
	Without borders:			
	Of Chilian or Peruvian straw gramme	200	50	Cases or boxes of cardboard or similar packages: gross.
	Of ivory, mother-of-pearl, silk, velvet or of not specially mentioned straw.....kilog.	32000	50	do.
	Of tortoise-shell ..... ,,	48000	50	do.
	Of leather, rubber or celluloid, bark, composition, papier-mâché, buffalo or other horn, or of cotton, woollen or linen tissue .....kilog.	10000	50	do.
	With borders of copper or other common metal:			
	With backs of ivory, mother-of-pearl or tortoise-shell..kilog.	22000	50	do.
	With backs of leather, straw, tissue of any kind, rubber, celluloid, composition, bone, horn, or gilt or silvered metal .....kilog.	10000	50	do.
	Of tin-plate, plain or painted, and the like .....kilog.	4800	50	do.
	Of any kind, with ornaments or borders of gold or silver, and those not specially mentioned ..	*ad val.*	50	
	Note 138. Requisites or articles for shaving, sewing and the like, imported in portfolios, shall be weighed together with the portfolios, unless of gold or silver, in which case the same would be liable to the respective duties.			
1039	Parasols and umbrellas:			
	Covered:			
	With cotton or linen .....each	1500	50	
	With wool ..... ,,	3000	50	
	With silk, pure or mixed with any other material:			
	Plain .....each	7000	50	
	Trimmed with lace, fringes, embroidery or feathers each	14000	50	
	With ornaments or handles of gold, silver or with precious stones ..	*ad val.*	50	
	Note 139.—The duties on umbrellas and parasols include those on their sheaths or cases.			
1040	Whips of all kinds not specially mentioned:			
	With lash, and for vehicles ..dozen	15000	50	
	Without lash ..... ,,	10000	50	
	With handles of gold or silver, or with precious stones	*ad val.*	50	
1041	Chocolate, common, and sanitary chocolate, of all kinds, bonbons and sweetmeats not specially mentioned..kilog.	3000	50	Small and large cases, boxes of cardboard, sheet metal ("*folha*") or zinc, flasks or similar packages: gross.

Nos.	Goods.	Duty. Reis.	Percentage of Duty.	Tare allowance.
1042	Postiches and similar wares imitating human hair .....kilog.	6000	50	Cases or boxes of cardboard or similar packages: gross.
1043	Funeral wreaths of immortelles .. ,,	2500	50	do.
1044	Dynamite and other explosives .. ,,	1000	50	Tins: 10 %.
1045	Stumps for drawing ..... ,,	6500	50	Cases or boxes of cardboard or similar packages: gross.
1046	Mirrors and frames:			
	Small:			
	With mouldings of carton-pierre or covered with cardboard, or of common metal, plain, painted or varnished.....kilog.	1000	50	Cases or boxes of cardboard or similar packages: gross.
	With mouldings of wood or composition:			
	Plain, gilt or varnished kilog.	1300	50	do.
	Fancy, painted or ornamented .....kilog.	6000	50	do.
	With mouldings of silvered, gilt or nickeled copper, plain or ornamented, or covered with silk or velvet .....kilog.	6000	50	do.
	Not specially mentioned.....	*ad val.*	50	
	Note 140.—Mirrors and frames having a superficies, including the mouldings, of 15 square decimetres or less are considered as small. In the weight of the frames is included that of the glass, engravings, prints or lithographs, when such exist.			
1047	Quick matches .....kilog.	1200	50	Hogsheads or cases, 10%.
1048	Artificial flowers:			
	Of whatever tissue, straw or paper, loose, in bouquets or wreaths gramme	100	60	With the exception only of cases or boxes of cardboard: gross.
	Of wax or thin skin ("*pellica*") gramme	80	60	do.
	Buds, crowns, leaves, stems and seeds, for artificial flowers gramme	40	60	do.
1049	Fireworks of all kinds:			
	In tubes (snakes, crackers, rockets, &c.) .....kilog.	1800	50	Cases or hogsheads, 10%; other packages: gross.
	Of all other kinds..... ,,	4000	50	do.
1050	Waterproof stuffs of coarse tissue, combined or not with paper, in the piece, or in made-up articles ..kilog.	1300	50	Net.
1051	Tinder of all kinds..... ,,	400	50	Sacks, bales, cases or boxes of cardboard: gross.
1052	Pocket tinder-boxes, of bone, horn or common metal, with or without flint, steel, and the like..... kilog.	1400	50	Cases or boxes of cardboard or similar packages: gross
1053	Games of draughts, backgammon, chess, dominoes, &c.:			
	Of carton-pierre, common wood or composition .....kilog.	2000	50	do.
	Of lacquer or lacquered, of papier-mâché or any kind of fine wood kilog.	4000	50	do.
	Not specially mentioned.....	*ad val.*	50	
	Note 141.—The above duties do not include those on the counters, pieces and dice, when of bone, ivory or mother-of-pearl.			
1054	Sealing wax:			
	In cakes, for bottles .....kilog.	640	50	do.
	Not specially mentioned..... ,,	2000	50	do.
1055	Night-lights of all kinds..... ,,	1600	60	do.
1056	Lamps for carriages, ships, and locomotives:			
	Plain, covered or fitted with white or yellow metal .....kilog.	2000	50	Net.
	Plain, covered, of plated, gilt or silvered metal .....kilog.	3500	50	do.
1057	Fans:			
	Common, of paper, with plain ribs of cardboard, wood or bamboo dozen	2400	50	
	Of polished or lacquered wood, with or without lace or ornaments:			
	Of paper .....dozen	6000	50	
	Of silk ..... ,,	36000	50	
	Of any other tissue..... ,,	16000	50	
	Of thin skin ("*pellica*"), paper, tissue of any kind, plain, embroidered, or trimmed with ermine, lace or feathers:			
	With ribs of leather, bone, horn, sandal wood, lacquer, buffalo horn, rubber, composition or common metal each	3000	50	
	With ribs of ivory, mother-of-pearl or tortoise-shell..each	25000	50	
	Note 142.—Fans made of one material and specially mentioned in their respective classes of the tariff are not included in this number.			
	The above duties likewise include those on the common boxes in which the fans are imported.			
	Fans, the ribs of which, applied on the face of the paper, silk or skin, reach the upper extremity or border, shall be liable to a surtax of 20 %; and those with ornaments of gold or silver, to a surtax of 50 %, unless such ornaments be insignificant.			
	The rings, clasps, etc., forming part of fine fans, are not considered as ornaments.			
	Fan fittings of mother-of-pearl, ivory, or tortoise-shell shall be assessed at 120,000 reis per kilogramme at the rate of 50 %, and when of other materials, they shall be dutiable as complete fans, according to quality.			
1058	Manikins covered with cloth, with or without foot stand .....each	10000	50	
1059	Masks:			
	Of silk or covered with silk..kilog.	35000	50	Cases or boxes of cardboard or similar packages: gross.
	Of all other kinds..... ,,	8000	50	do.
	Note 143.—The accessories, *i.e.*, moustaches, beards, spectacles, etc., generally belonging to masks, are included in the weight.			
1060	Matches:			
	Of wood.....kilog.	3200	—	Cases or boxes of cardboard, wood, or sheet metal ("*folha*") or similar packages: gross.
	Of all other kinds..... ,,	4500	50	do.
1061	Sauces or liquid condiments of all kinds kilog.	1000	50	Tins, flasks, or similar receptacles: gross.
1062	Manufactures of cocoa-nuts:			
	Ornaments, bracelets, brooches and similar articles .....kilog.	10000	50	Cases or boxes of cardboard or similar packages: gross.
	All other, not specially mentioned kilog.	4000	50	do.
1063	Wafers:			
	Of wheat flower and the like ,,	1200	50	do
	Of gelatine and other not specially mentioned.....kilog.	8000	50	do.
1064	Emery cloth and paper of all kinds ,,	300	30	Net.
1065	Wood for matches ..... ,,	1300	50	Cases or boxes of cardboard, sheet metal ("*folha*") or zinc or similar packages: gross.
1066	Paraffine wax, crude:			
	In the mass ..... ,,	800	50	Hogsheads, 10 %; cases or large boxes, 20 %; cases or boxes of cardboard or similar packages: gross.
	Candles ..... ,,	1500	50	do.
1067	Skates .....pair	3500	50	
1068	Preparations of sulphur, sulphate of copper, and other, for destroying insects in the fields.....kilog.	20	10	Gross.
	Pulverizers, apparatus for sulphuring trees, and other apparatus for destroying insects .....kilog.	100	10	do.
	Bee-keeping apparatus and articles ..	*ad val.*	20	
	Chairs for hairdressers, dentists, and similar, of wood, or of wood and iron, or wholly of iron or any other metal	,,	50	

CLASS XXXV.—MISCELLANEOUS ARTICLES—continued.

Nos.	Goods.	Duty. Reis.	Percentage of duty.	Tare allowance.
1069	Chaplets or rosaries, with beads of wood, cocoanut, "*louça*" (faience, porcelain, etc.), glass and the like kilog.	2000	50	Cases of cardboard or similar packages: gross.
1070	Hand screens:			
	With handles of cardboard or wood:			
	Of cotton .....dozen	5000	50	
	Of silk ..... ,,	15000	50	
	Of paper ..... ,,	2400	50	
	With handles of ivory, mother-of-pearl or tortoise-shell and of any kind of tissue or paper ....each	8000	50	

N.B.—Customs duties payable in gold, which were hitherto calculated on the value of the goods at the rate of exchange of 12 pence per 1,000 reis, are at present assessed at the rate of exchange of $16\frac{5}{16}$ pence.

APPENDIX.

EXTRACT FROM BUDGET-LAW No. 2719, DATED DEC. 31, 1912.

("*Diario official*" of January 3, 1913).

ART. 2.—Exemptions from Customs duties are only applicable in the following cases:

I. Exemptions specified in Article 2 of the preliminary dispositions of the Customs Tariff in paragraphs 1-21, 23-28, 31-33 and 36.

II. Pit coal and crude petroleum, dark, suitable and intended for use as fuel, shall only be exempt from duty if imported by or on account of a navigation company, railways and industries using steam, and for their own use; such fuel shall only pay the registration tax of 2 %, and its importation and use shall be controlled by the Government; in other cases, it will be exempt from import duty, but shall be liable to the registration tax of 10 %.

IV. Natural or artificial manures and fertilizers, unfit for any other purpose, *i.e.*, sulphate of potassium, chloride of potassium, kainite, sulphate of ammonium, superphosphate of lime, Thomas' slag, animal or artificial guano, impure Chile saltpetre, and mixed fertilizers containing potash, phosphoric acid, and azote, will be admitted free of Customs duties and registration tax, as also machines and apparatus for the manufacture of fertilizers of animal origin.

ART. 3.—Goods enumerated in Article 2 of the preliminary dispositions and classed in paragraphs 1-8, 11-16, 18-20, 25, 26, 31-33 and 36, shall also be exempted from the registration tax referred to in Article 560 of the *Consolidated Customs Laws.*

ART. 4.—The words "free of duty" or "free of Customs duties" appearing in any law, special decree or contract, solely apply to consumption import duties. Exemption from any other tax shall not be accorded if not expressly stipulated in a law, a special decree or a contract.

ART. 5.—The various rebates provided for in Law No. 2524, dated December 31, 1911, and not expressly mentioned in the present law, are repealed.

ART. 6.—Plant intended for the first public installation of light, power or urban communication (except for private installation), for water works, sewerage, street paving (including crushers with the respective motors, road rollers and compressors for macadamising), for the sanitation and improvement of towns, for the incineration of refuse, for the improvement and repair of bars and harbours, for bridge works, electric railways and traction, for test laboratories, for forced-labour penitentiary colonies and prisons; plant intended for the equipment of ports and dredging of bays and canals, introduced by the Governments of the States and Municipalities, including the Federal District, on their application, for use in connection with works to be carried out on account of the Administration or under a contract, shall pay 8% of their value, which will be the commercial value or in case such material is intended for sanitation, the invoice value.

ART. 7.—Floating plant for the service of navigation in the rivers and lakes of the Republic shall also pay 8 % *ad valorem.*

ART. 8.—The rebates of duty provided for in Article 2, sub-section II., of Law No. 2524, dated December 31, 1911, are maintained in force save as to the articles included in the exploitation materials and component parts referred to in paragraph 36 of Article 2 of the preliminary dispositions of the Customs Tariff, which are admitted duty free.

ART. 9.—Charitable and public free relief establishments and institutions shall be entitled to a rebate of 90 % of the tariff rates chargeable on drugs and medicines in general, on medicinal leaves, seeds, plants, flowers, fruits, and roots, on surgical instruments and apparatus, on physical apparatus and instruments specially required for medical treatment and on disinfectants, on Lister's cures, and also on made-up articles and tissues which are not manufactured in the country, of cotton, wool, or linen, for the use of invalid or relieved persons.

ART. 10.—Sub-section II. of Article 3 of Law No. 2524, dated December 31, 1911, is maintained in force. (An *ad valorem* duty of 8 % is payable on all materials imported by the *Municipality of Para Improvements Company, Limited*, for the sanitation service of the town of Belem.)

ART. 15.—The rebates granted under the present Law, with the exception of those affecting charitable and benevolent establishments and institutions and sanitation plant, shall be calculated on the official valuation, if the goods are liable to a specific duty under the tariff, and according to the commercial value if they are dutiable *ad valorem.*

ART. 16.—The frontier offices of the Federal Revenue are empowered to admit to clearance articles carried by passengers in their luggage. These articles not being considered commercial commodities, need not be accompanied by a Consular invoice; they are subject to duty if not exceeding $320 in value. If the value exceeds that amount, the articles shall be transmitted to the nearest Custom-house.

ART. 30.—The authority conferred on the Government to adopt a discriminating tariff in regard to one or more kinds of goods, is maintained in force. The rebate, which may go up to 20 % and in the case of wheat flour 30 %, shall be allowed in consideration of Customs concessions and commercial facilities granted in favour of Brazilian products such as coffee, yerba mate, sugar, alcohol, cocoa, tobacco, and cotton.

ART. 43.—Apparatus and accessories of all kinds exclusively destined for industrial applications of alcohol as power, lighting, or heating, shall only pay 8 % *ad valorem.*

ART. 44.—School material for elementary public free schools, imported by the Governments of the States, the Federal District and Municipalities, shall pay 4 % on the invoice value.

ART. 45.—Machines and accessories for cement works shall be liable to 8 % *ad valorem.*

ART. 46.—A duty of 8 % *ad valorem* shall be levied on machines and accessories of first installation, imported by individuals or undertakings proposing to turn to account cotton and animal or vegetable fibres, in the manufacture of reeled sewing thread, and twisted silk, or to utilize the products in question in industries which up to the present, are not in operation, or which have not their similar in the country.

ART. 47.—The articles specified in paragraph 35 of Article 2 of the preliminary dispositions of the tariff shall pay 4% on their commercial value, subject to the provisions of the said paragraph.

ART. 48.—A duty of 8% *ad valorem* shall be payable on the so-called "American fencing" consisting of a quadrilateral formed by wires crossing horizontally and vertically, including their droppers of iron or wood, and imported by agriculturists or cattle breeders.

ART. 53.—The Customs and Revenue offices shall not proceed to clear goods imported for consumption in Brazil if the owners or consignees fail to produce the first copy of the Consular invoice, unless they apply under their responsibility for an extension of time of 90 days maximum to enable them to produce the document. No. 1 of Article 23 of Decree No. 1103, dated November 21, 1903, is repealed accordingly.

ART. 54.—The clearance of goods which have been transhipped in foreign ports shall not be allowed at any Customs or Revenue office, unless the same are accompanied by a transit certificate issued by the qualified Consular Officer, and this document must agree with the first copy of the certificate referred to in Decree No. 8547, dated February 1, 1911.

ART. 59.—Materials required for the building of the maternity hospital at Bello Horizonte shall pay 8 % *ad valorem.*

ART. 60.—In pursuance of a resolution of the Federal Council, a duty of 8 % shall be leviable on materials imported for the building and installation of telephonic lines between Rio de Janeiro and São Paulo.

ART. 63.—A duty of 8 % *ad valorem* shall be charged on materials imported by the concessionnaires of the electric traction in the town of Recife, as well as on materials imported by the Government of the State of Pernambuco, for the sewerage and water works in that town.

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MONEY, WEIGHTS AND MEASURES.—The condor=20 peso; the doblo =10 peso; the escudo=5 peso. The monetary unit is the gold peso; exchange value, 1s. 6d. (about). For weights and measures, this country has adopted the metrical system.

Decree No. 2852, of November 25, 1907, approving the Valuation Tariff and establishing the rules to be observed for the application thereof.

In pursuance of Articles 66 and 67 of the Customs Ordinance:

The Valuation Tariff as established by the Commission appointed by Decrees Nos. 1533 and 1877 of July 4 and August 6, 1907, and revised by the Commission appointed by Decree No. 2702 of the 7th November, 1907, is hereby approved. This Tariff, together with the general rules for the application thereof, shall enter into force on the 1st January, 1908.

GENERAL RULES FOR THE APPLICATION OF THE CUSTOMS TARIFF.

1. Article 69 of Customs Ordinance shall apply to goods not enumerated in the Tariff and to goods assessable by the Chief Examining Officer at the Valparaiso Custom-house or by Administrators of other Custom-houses who will note their intervention on the clearance document.

2. If at the time of Customs examination, goods are found to be of a lower quality, weight or value, or are returned under a lower rate of duty than appears in the application for clearance, the duty to be charged shall not be definitely assessed until approved by the officials mentioned in the foregoing rule.

This rule shall not affect the 10 % allowance for weight granted by Decree No. 3058, of November 2, 1892.

3. By *net weight* is understood the actual weight of the goods, freed from their packages, receptacles or wrappers.

4. The term *weight including packing* means the weight of the goods together with all packing, receptacles or cords contained in the outer packing save the straw, shavings, paper, saw dust or other material for steadying the parcels. This rule shall not apply to goods for which special conditions are provided in the Tariff.

5. *Weight including receptacle* refers to the weight of the goods together with immediate receptacles containing, or in contact with the goods even though same were used for their conveyance.

6. *Gross weight* means the weight of the goods together with all receptacles and packing. Goods usually carried without packing or in bundles, as rails, girders, etc., are included in this section.

7. Ordinary receptacles are understood to be earthenware or glass pots, bottles or flasks; iron, zinc, tin, copper or lead drums, wooden cases; cardboard or tin plate boxes and any other containers of indispensable use. Receptacles which are not ordinary and are not usually employed for the goods they contain and have a separate value or can be otherwise used, shall be considered as dutiable merchandise and suitably appraised.

8. When goods assessable *including packing* are imported loose, in bulk or bundles or without packing within the container, the net weight shall be increased by 10 %. The same additional weight shall apply to the net weight of the articles imported in cases ("*estuches*"), unless otherwise expressly provided in the Tariff.

9. If goods subject to distinct Rules as to weight, valuation or duty are imported in the same parcel, they shall be weighed in the condition in which presented, and there shall be added viz.: 10 % in the case of goods appraised on weight including package if imported unpacked, 20 % in the case of goods appraised on gross weight and contained in a receptacle or packing, and 30 % if not so contained or packed. Glass, earthen and china ware, furniture, enamelled articles of hammered rolled iron, paraffin lamps and iron bedsteads are excepted and shall be liable to an increase of 80 % on the net weight thereof.

10. For the purpose of assessing duty according to gross weight on envelopes and writing paper imported together in the same package, the weight of the package shall be added proportional to the net weight of the contents.

11. If bottles of the kinds specified in Tariff No. 974 are imported in special cases used for packing liqueurs, the second portion of above rule 7 shall apply, and as stipulated, the gross weight of the package is to be ascertained, and the outside packing case is to be weighed separately, the remaining weight being attributed to the bottles whether in straw envelopes or not. In such case, the package shall not fall under the application of the surtaxes established in rule 9.

12. If imported iron bedsteads are not packed in cases or hampers ("*jaba*"), they shall be appraised according to net weight, in their corresponding class, with an additional 80 %.

13. When artificial flowers and neckties are imported packed otherwise than in cardboard or wooden boxes, the net weight shall be increased by 100 %.

14. Cases for jewellery, watches, and gold, silver or platinum wares are included in the appraisement of such articles. Any extra cases are assessable separately in their corresponding class.

If metal manufactures are imported in cases ("*estuches*"), the cases shall be appraised separately in their corresponding class.

15. Crystal, glass, china or earthen wares imported detached from metal manufactures shall be appraised separately.

16. Knives and carvers with handle of bronze, nickel, German silver, white metal, Britannia metal, silver, etc., shall be appraised as manufactures of metal in their corresponding class.

17. Padlocks, locks, kitchen ranges, bedsteads, lamps, etc., as well as all other articles of wholly or partly nickelled metal not specially appraised in the Tariff, shall be liable to a surtax of 20 % on the duty leviable on the non-nickelled article, and if said goods are gilt or silvered, the surtax will be 100 %.

18. Bridles with bits attached shall be appraised as the bits in their corresponding class.

19. Lock-knobs imported separate from the corresponding locks though in the same package, shall be weighed and appraised with the locks.

20. In the valuation of iron bedsteads, bronze-plated iron shall be considered as bronze.

21. Cotton or linen shirts for boys up to 35 centimètres around the neck shall be assessed as men's shirts in their corresponding class, with a rebate of 40 %.

22. Parasols and sunshades with ribs under 40 centimètres in length, shall be appraised with a rebate of 50 % in their respective classes. If the length of the ribs exceeds 55 centimètres, the parasols and sunshades shall be appraised as umbrellas.

23. Samples of shag not exceeding 1.50 mètre in length shall be appraised with a rebate of 40 % according to their corresponding class.

24. Double threads are reckoned as single ones in lawns, or "*esterillas*," osnaburgs and oxfords.

Osnaburgs of cotton containing more than 16 threads in warp and woof, shall be assessed as "*tocuyos*."

25. Tissues imported in pieces with figures or designs specially intended for mantles, table-cloths, napkins, ponchos or blankets, etc., shall be valued as the tissues of the corresponding class.

26. Pieces of wood for making furniture, imported separately or with other goods shall be appraised as furniture according to the corresponding class.

27. Clothing, footwear, instruments, etc., imported unfinished owing to their lacking one or more pieces not altering or modifying the form or purpose of the object, shall be appraised as complete.

28. Footwear shall be assessed per dozen pairs.

29. Hats for men or boys of hair, felt, or wool or of these two materials combined, which are nearly shaped, with or without cut borders, without bands, ribbons, cords, trimming, or lining, shall be appraised in their corresponding class with a rebate of 40 %.

30. When tissues are appraised according to the number of threads, the threads shall be counted in a square of 6 mm. side.

31. Items referring to iron wares shall also include articles of steel.

32. Wire mattresses imported with the bedsteads, shall be weighed and assessed together with the beds, if used instead of metal strips.

33. Philosophical apparatus such as barometers, thermometers and the like, affixed to statues, inkstands, clocks and the like, shall be dutiable therewith.

34. In order to discriminate tallow from grease, the melting point shall be taken into account on the basis that tallow melts at above 44° centigrade.

35. Dresses of which the skirt and overskirt are of different tissues shall be appraised according to the stuff of most value.

36. Tissues of silk mixed with an inferior material in any proportion not exceeding 10 % shall be appraised as if of pure silk.

The valuation of tissues of silk mixed with a commoner material shall cover tissues containing in any form more than 22 % but less than 90 % of silk.

By tissues containing a slight admixture of silk are meant those tissues in which the silk does not exceed 22 %.

37. Tissues of cotton mixed with wool in any proportion not exceeding 10 % shall be appraised as if of pure cotton.

38. In every group consisting of two or more Tariff numbers coming under the same heading, such heading must be deemed to be repeated at each number, as indicated by the dash placed opposite the respective number.

39. When the Tariff stipulates "*with or without parts of another material*," it is understood that this is never to refer to gold, silver, platinum or precious stones.

40. Whenever "*The same*" is stated in the Tariff, the number or numbers of the Tariff to which reference is made, must be deemed to be repeated, save the special circumstance therein expressed, whereby the Tariff valuation is altered.

CUSTOMS LAW NO. 980, OF DECEMBER 23, 1897.

ART. 1.—All foreign products or goods shall, on importation for consumption, be liable to a duty of 25 % on their valuation. By Law No. 2641 of Feb. 12, 1912, this valuation is increased to 30 % for a period of 2 years from April 14, 1913, until April 14, 1915.

Goods subject to a duty of 60 %, 35 %, 15 % and 5 %, those liable to specific duties, as well as duty-free articles, are excepted.

ART. 2.—The following goods shall exceptionally be liable to a duty of 60 %.

By Law No. 2641 of Feb. 12, 1912, the goods enumerated in Art. 2 shall pay an additional duty of 5 % for a period of 2 years from April 14, 1913, until April 14, 1915.

Nos.	Goods.
1	Starch
2	Canary seed
3	Articles of any material, printed, lithographed or engraved, with or without pictures, excepting books and periodical or daily publications
4	Articles of fur
5	Manufactures of cardboard or paper
6	Articles of tin-plate, other than tools
7	Coffins and funeral urns
8	*Ají* (kind of pimento), including Guinea pepper
9	Aniseed
10	Oats
11	Playing cards
12	Walking sticks
13	Hair, human, and articles thereof
14	Boxes and cornets for bonbons
15	Cases fitted together or not
16	Boots and shoes of all kinds, except boots and shoes of 15 centimetres or less in length, and those of rubber (1).
17	Baskets, empty
18	Pleasure carriages, wagons, carts, hand-carts and wheelbarrows, mounted or in detached parts, except axle-boxes, axles, springs and horns for pleasure carriages
19	Meat, salted, dried or smoked (*cecinas*)
20	Mattresses, including spring mattresses, mounted or not
21	Alimentary preserves, except salmon and sardines (2)
22	Cumin
23	Wreaths, crosses of flowers and other similar funeral ornaments
24	Cravats of all kinds
25	Corsets
26	Hair, vegetable or animal
27	Sweetmeats and all kinds of bonbons other than medicinal
28	Pickles
29	Brooms, scovels and brushes other than tooth or nail brushes
30	Labels of all kinds, for bottles and other purposes
31	Alimentary pastes
32	Fruit, dried, preserved in juice or alcohol
33	Biscuits
34	Ham
35	Syrups
36	Books and copy-books, blank, with or without printing
37	Wood, manufactured, *i.e.* planed, dovetailed, turned &c
38	Broomsticks and handles for tools
39	Frames for pictures
40	Masks, except fencing and bee-rearers' masks
41	Maize
42	Malt for the manufacture of beer
43	Mallets, wooden
44	Mouldings of all kinds
45	Furniture, fitted together or not, varnished or white
46	Raisins
47	Sugar pastilles other than medicinal
48	Perfumery
49	Doors and windows, wooden, fitted together or not
50	Cheese
51	Gratings or balustrades of iron or steel, for balconies, windows, gardens &c
52	Ready-made clothing, except seamless clothing and wearing apparel otherwise dutiable
53	Sal soda or hydrated or anhydrous carbonate
54	Sausages and stuffed meats of all kinds
55	Sauces of all kinds
56	Roofing tiles; tiles and bricks for paving, wall lining and ornaments
57	Bacon
58	Wax candles
59	Vinegar

(1) See Decree No. 417, of March 21, 1908.

(2) See Law No. 2144 of November 24, 1908.

ART. 3.—The following goods shall be subject to a duty of 35 %

By Law No. 2641 of Feb. 12, 1912, the goods comprised in Art. 3 shall pay an additional duty of 5 % for a period of 2 years from April 14, 1913, until April 14, 1915.

Nos.	Goods.
60	Fans
61	Curtain loops
62	Albums, blank or with printing, for portraits, music, collections &c
63	Carpets, large and small
64	Almonds
65	Opera glasses
66	Side and fire arms
67	Harmonicas, mouth or wind
68	Manufactured articles and tissues containing silk or imitations thereof (except ready-made clothing proper, thread, sieve cloth (*clarin*) plush for men's hats, epaulettes, galloons or trimmings and spun goods)
69	Articles of netted tissues of linen or wool, also knitted goods (1)
70	Articles of leather, except machine belting of all kinds
71	Articles combined with gold and silver, excepting jewellery, watches, spangles or flitters, epaulettes, galloons or trimmings and spun goods
72	Articles of metal with gilt or silvered parts
73	Wares of osiers, straw, palm, cane, willows and all kinds of twigs, roots or fibres of trees or plants, except hats and baskets
74	Ceramic tiles
75	Buckets, tubs and vats of wood, fitted together or not
76	Crowbars (*barretas*)
77	Batiste, cloths (*bramantes*) or cretonnes, Brittany cloth, cambric, damasks or damasked linen, Dutch linen, Irish linen and (*olanes*), containing flax
78	Trunks, valises and travelling bags
79	Shoe blacking and polish
80	Blonde, lace and guipure (*miñaques*)
81	Bits of iron or steel
82	Cigar-holders and tobacco pipes
83	Buoys of iron or steel, with their chains and anchoring accessories
84	Musical boxes
85	Boxes for rice powder
86	Safes of metal
87	Manufactures of tortoise-shell
88	Cartridges and caps for fire-arms
89	Houses of iron, steel or wood
90	Tooth and nail brushes
91	Cigar cases and snuff boxes
92	Belts
93	Rockets and fireworks
94	Perambulators
95	Glue
96	Cornices, rods and accessories, for curtains
97	Crystal ware, fine
98	Penknives
99	Curtains, blinds, Venetian blinds &c
100	Paintings; engraved, painted or lithographed pictures; drawings, photographs, impressions and other similar ornamental reproductions, framed or not
101	Shawls and fichus, fine, of cashmere, called "*Ternaux*"
102	Mantel-pieces and stoves of bronze, marble, wood and composition
103	Chocolate in paste or powder
104	Mirrors exceeding 80 centimetres in height
105	Statues and busts
106	Cases, empty, for jewellery and plate
107	Bell jars of crystal or glass
108	Lanterns, carriage
109	Door mats
110	Fringes
111	Flowers and plants, artificial
112	Flower vases, stands and other articles for household ornament
113	Foot muffs (*folgos*)
114	Boiler bottoms of copper
115	Match boxes of mother-of-pearl
116	Matches (2) (3)
117	Liqueur flasks, pocket, with fittings (4)
118	Blankets, fine, of wool pure or mixed with cotton
119	Primers for fire-arms
120	Cases for fire-arms
121	Galloons of false metal
122	Caps
123	Grease, pure or mixed
124	Gloves
125	Musical instruments and accessories and spare parts thereof, except metallic strings, pegs, wrought mechanisms for pianos, key-boards and felt-covered hammers
126	Cages
127	Jewellery, false
128	Games, such as checkers, dice, draughts, lotto &c
129	Toys
130	Books, printed, with binding of tortoise-shell, mother-of-pearl, ivory or their imitations, or with parts of gold or silver, or of silvered or gilt metal
131	Liqueur stands
132	Garters
133	Plates, mirror, silvered, exceeding 80 centimetres in height
134	Building wood, unwrought or sawn, excepting pine
135	Butter, pure or mixed
136	Muffs or *regalias* other than of fur
137	Rugs or ponchos for camping or travelling
138	Table-cloths and napkins combined with linen
139	Manufactures of ivory, except plates for piano keys
140	Marble, polished
141	Billiard tables and accessories
142	Game bags
143	Shot
144	Tinsel and spangles of brass
145	Cloth for billiard tables
146	Handkerchiefs combined with linen
147	Cigarette paper
148	Wall paper imitating cloth or with gold or silver annealing, and paper imitating leather
149	Fish, dried
150	Furs, prepared for ornaments or cloaks
151	Pieces of wood prepared for paving, wainscots and ornaments
152	Twine, cord, yarn of hemp, esparto, Manilla hemp or jute, not exceeding 30 millimetres in circumference
153	Plates of enamelled iron, for signs
154	Sheet iron, galvanized, corrugated (5)
155	Feathers, ornamental, and articles of feathers
156	Feather dusters
157	Powder, sporting
158	Powder flasks and shot pouches
159	Porcelain
160	Purses of mother-of-pearl
161	Time-pieces, except watches
162	Extra and detached parts of billiard tables, except cushions and slates
163	Bed linen
164	Sardines
165	Table covers or rugs
166	Hats, except common hats called *de petate*, and those of straw, shavings, cane, palm and oilcloth

(1) See Decree No. 417, of March 21, 1908.
(2) See Law No. 1004, of January 21, 1898.
(3) See Law No. 1911, of February 1, 1907.
(4) See Law No. 1455, of August 30, 1906.
(5) See Law No. 417, of March 21, 1908.

Nos.	Goods.
167	Leather tips for billiard cues
168	Wads for fire-arms
169	Bath-tubs
170	Braces
171	Shag other than common shag with uncut pile
172	Truffles
173	Candles of spermaceti, stearine or composition and tapers
174	Coloured glass, with figures or paintings, fluted glass, muslin glass, dulled and bevelled glass
175	Glass exceeding 4 millimetres in thickness and 80 centimetres in height
176	Manufactures of zinc

ART. 4.—The following goods shall be liable to a duty of 15 % :

By Law No. 2641 of Feb. 12, 1912, the goods enumerated in Art. 4 shall pay an additional duty of 5 % for a period of 2 years from April 14, 1913, until April 14, 1915.

Nos.	Goods.
177	Ornaments of straw, for hats or other uses
178	Spirits of turpentine
179	Hourglasses
180	Saffron
181	Sticks for parasols and umbrellas
182	Hooks and rowlocks for boats
183	Axle-boxes, axles and trumpets for carriages
184	Bottles of glass or stoneware, for liqueurs
185	Boats of all kinds, of wood, fitted together or not, with steam or electric motors
186	Mineral pitch
187	Easels for painters
188	Chains of iron or steel, with links not exceeding 40 millimetres in circumference
189	Steam boilers imported separately from the machines
190	Linings for hats
191	Roman or Portland cement
192	Coloride of potassium
193	Coral, wrought or not
194	Bends of iron or steel, for vessels
195	Dynamite and other explosives (1)
196	Staves, wrought
197	Plaitings (*estrilla*) and canvas for embroidering
198	Stearine (2)
199	Lanterns of talc
200	Silk plush and its imitations, and plush of mixed silk for men's hats
201	Galloons or trimmings of gold or silver, even combined with silk or its imitations
202	Vegetable grease or tallow
203	Thread, bullions, tinsel and embroidery of gold or silver, even combined with silk or its imitations
204	Leaf gold, silver or false metal, for gilders or silverers
205	Leaves for artificial flowers
206	Spangles and flitters of gold, silver or false metal
207	Forks, wooden
208	Tissues of hemp or jute, for sacks, and tissues of cotton called Osnaburgs or *tocuyo*, coarse, *i.e.*, having up to 16 threads in warp and weft
209	Fire bricks
210	Sailcloth of linen or cotton, of No. 1 to No. 7
211	Pieces of marble, sawn or in blocks
212	Capstans for anchors
213	Springs of iron or steel
214	Nitrate of potash
215	Gold, rolled, for dentists
216	Paper for artificial flowers
217	Pumice stone
218	Blasting powder
219	Bridges of iron or steel
220	Bands for hats
221	Watches
222	Oars
223	Springs for carriages or carts
224	Sacks, empty (3)
225	Sulphate of copper, not purified
226	Sleepers of iron or steel
227	Utensils for domestic use, of wrought or cast iron, and utensils, tinned or galvanized, excepting enamelled or varnished utensils and economic cooking stoves
228	Vanilla
229	Ribs and frames for parasols and umbrellas
230	Beams, X iron, columns and other similar pieces, also couplings for same, of iron or steel, for building purposes, wrought in any manner
230a	Automobiles

ART. 5.—The following goods shall be subject to a duty of 5 % :

By Law No. 2641 of Feb. 12, 1912, the goods enumerated in Art. 5 shall pay an additional duty of 5 % for a period of 2 years from April 14, 1913, until April 14, 1915.

Nos.	Goods.
231	Busks and springs of iron or steel, for corsets and clothing, covered or not
232	Alum
233	Asbestos in lumps or powder
234	Scales for laboratories or assaying
235	Benzine, common
236	Bichromate of potash (2)
237	Bisulphate of soda
238	Boats and ships of all kinds, of iron or steel, fitted together or not; steam, rowing, sailing or electric
239	Kid skins for gloves
240	Cocoa, raw or in the bean
241	Railway switches, complete, of iron or steel, also detached parts thereof
242	Cinnamon
243	Conducts or tubes of composition metal, lead, copper, bronze, iron or steel, galvanized or not, including elbows, joints and other accessories (4)
244	Capsules of metal, for bottles
245	Cars for portable or elevated railways
246	Sieve cloth (*clarin*) of silk or its imitations
247	Pegs for musical instruments
248	Chlorate of potash
249	Chloride of lime
250	Railway passenger carriages
251	Machine belting of all kinds
252	Rennet, liquid or in powder
253	Plates of ivory or its imitations, for piano keys
254	Epaulettes of gold or silver, even combined with silk or its imitations
255	Item cancelled
256	Elastic for boots and shoes
257	Veneers of wood
258	Key-boards for pianos
259	Emery and tripoli
260	Spermaceti
261	Lead foil, for bottle caps
262	Fibres, raw, Siam, esparto, piassava, rice roots &c.; for brushes or brooms
263	Filters
264	Bellows for blacksmiths and tinsmiths
265	Sulphur bellows
266	India rubber, raw or in sheets
267	Sheet iron or steel, corrugated, neither painted nor galvanized
268	Gold and silver articles and jewellery in general
269	Implements, garden, in sets
270	Pencils for carpenters
271	Yeast and leaven
272	Chalk lines for carpenters
273	Lubricators and oilers for machines
274	Hops
275	Piano hammers covered or not with felt
276	Measures and meters for artisans and industrial uses
277	Methods for teaching music
278	Wicks
279	Paper coloured, mottled, grained or the like, for bookbinding

(1) See Law No. 1466, of June 21, 1901.
(2) See Law No. 1001, of January 21, 1898.
(3) See Law No. 1003, of January 21, 1898.
(4) See Law No. 1835, of February 12, 1906.

Nos.	Goods.
280	Paraffine in lumps
281	Pedals and castors for pianos
282	Pearls
283	Bolts of copper, bronze or composition metal and rods for the manufacture thereof
284	Precious stones
285	Chamois leather
286	Pieces of piano mechanisms, wrought
287	Caustic potash
288	Sal ammoniac
289	Caustic soda
290	Silicate of soda, liquid or solid
291	Sulphide of sodium
292	Talc for the manufacture of soap
293	Wire cloth and netting
294	Bookbinders' cloth
295	Connecting pieces (*uniones*) for transmission belting
296	Sumac for tanning and dyeing

ART. 6.—The following goods shall be liable to the under-mentioned specific duties:—

By Law No. 2641 of Feb. 12, 1912, the specific duties fixed in Art. 6 are increased by 10 %, except those provided in Nos. 303, 304, 305, 306 and 314; the above increase shall apply for a term of 2 years from April 14, 1913, until April 14, 1915.

Nos.		Pesos. C.
297	Oils, pure or impure (excepting pure medicinal oils, perfumed oils and gasoline, naphtha, paraffine, petroleum and kerosene oils) ... kilo.	0 14
298	Linseed oil, raw or boiled ... ,,	0 20
	Alcohol, spirits of wine, liqueurs and brandies, sweetened or not (1):	
299	In bottles ... doz. bottles	15 00
300	In other receptacles ... litre	1 50
	Bitters of an alcoholic basis:	
301	In bottles ... doz. bottles	12 00
302	In other receptacles ... litre	1 20
303	Sugar, refined, in lumps or powder, dry or moist (2) .. 100 kil.	14 35
304	,, white, granulated, or in powder, dry or moist, such as "*Rosa Emilia*" (2) ... 100 kil.	11 40
305	Sugar, granulated, raw or muscovado, dry or moist (2) ,,	6 50
306	,, impure ("*chancaca*" or "*concreto*"), dry or moist (2) 100 kil.	5 60
307	Coffee ... kilo.	0 10
308	Ordinary cardboard (3) ... ,,	0 15
309	Barley ... 100 kil.	1 50
310	Beer in bottles ... doz bottles	3 00
311	,, in other receptacles ... litre	0 30
312	Cigars ... kilo.	6 00
313	Cigarettes, including weight of packages (except wooden or metallic cases) ... kilo.	9 00
314	Flour, wheaten ... 100 kil.	2 00
315	Blotting paper and common packing paper ... kilo.	0 15
316	Snuff ... ,,	5 00
317	Salt, common, in lumps ... metric quintal	2 50
318	,, refined or semi-refined ... kilo.	0 10
319	Tobacco in the leaf ... ,,	2 60
320	,, cut ... ,,	4 00
321	Tea ... ,,	1 00
322	White or red wine in bottles, including medicinal wines, doz. bottles	12 00
323	White or red wine in other receptacles ... litre	1 20
324	Yerba maté ... kilo.	0 05
324a	Degras ... ,,	0 14

ART. 7.—The following goods shall be admitted duty-free (4):

Law No. 2641 of Feb. 12, 1912. There shall be permanently levied a duty of 5 % on the valuation of the goods enumerated in Art. 7 save on goods comprised in the following numbers, 329, 343, 344, 356, 357, 358, 360, 371, 372, 380, 383, 395, 405, 406, 408, 409, 417, 419, 427, 428, 429, 440, unsized printing paper referred to in No. 413, spun goods and machinery for manufactories of cotton tissues, beasts of burden used by muleteers and travellers' horses, staves of oak for casks until June 29, 1921. The remark made on the Laws promulgated subsequently to, and amendatory of Law No. 980 applies to the article in question, so that all goods free of import duties are to be considered as included in those classed in Art. 7 of the said Law, to the exclusion of those mentioned above.

Ships' stores are subject to the tax of 5 % referred to. In consequence, statements of re-shipment or transhipment of commodities for consumption on board—whether the goods be deposited in the warehouses or on lighters in lieu—shall be assessed in the same form as in the case of imported goods.

Nos.	Goods.
325	Water
326	Wire of any metal, covered or not with other materials
327	Cotton, raw, ginned or not (5)
328	Vegetable tar, impure creosote or coal creosote
329	Altars, monstrances, ornaments, sacred vases and other articles intended for divine worship, provided the same be imported on account of, and destined to communities, convents or churches
330	Anchors and grapnels of iron or steel
331	Live animals other than those liable to a specific duty
332	Diving apparatus and requisites
333	Ploughs and cultivators and extra parts for same
334	Staples or hooks of steel, for fastening fences and supporting vines
335	Mercury
336	Fire-engines and their accessories, as well as all other fire-extinguishing apparatus destined exclusively for the use of fire brigades
337	Speaking trumpets for ships
338	Pitch
339	Treenails for boats
340	Cables of wire
341	Chains of iron or steel, the links of which exceed 40 millimeters in circumference
342	*Camotes*
343	Coal of all kinds
344	Geographical, celestial or topographical maps and charts; plans, models, drawings and patterns
345	Rye
346	Anchor stocks
347	Cyanide of potassium and sodium
348	Copper or composition nails for sheathing vessels and nailing boats
349	Copper and bronze in sheets
350	Binnacle compasses
351	Corks for bottles or flasks (4)

(1) See Law No. 1515, of January 18, 1902.
(2) See Law No. 1855, of February 13, 1906; also Decree No. 417, of March 21, 1908.
(3) See Law No. 1004, of January 21, 1898.
(4) See various other goods which are also free of duty under Laws Nos. 1208, 1455, 1489, 1607 and 1722.
(5) See Law No. 1164, of January 9, 1899.

Nos. Goods.

352 Cork in sheets or pieces
353 Log lines for ships
354 Staves, unwrought
355 Scupper nails and rivets
356 Effects intended for Diplomatic Agents and their Secretaries, accredited to the Chilian Government, imported from the country of origin for their use or consumption, in quantities not exceeding in value 20,000 *pesos* National currency, for the first year, and 4,000 *pesos* of same currency for every subsequent year, provided always that reciprocity exists on the part of the countries represented by them and further that such Ministers and Agents do not exercise, in addition to their diplomatic functions, a commercial profession
357 Effects intended for the use of, or consumption by Chilian Diplomatic Agents and their Secretaries, in quantities not exceeding in value one year's salary of said officials, and provided the goods be imported either four months before or four months after their return to the Republic
358 Articles of armament being the exclusive property of the State, such as cannon, gun carriages, torpedoes, war guns, swords, axes, revolvers and projectiles, as well as accessories and extra parts therefor and also for men-of-war. Articles imported by the Government for delivery to other parties and all other goods not constituting mere equipment accessories, such as tents (*carpas*), haversacks, saddles and harness for cavalry, ambulance stores, clothing &c. shall not be entitled to this exemption
359 Axles, tyres and wheels of iron or steel, other than carriage axles
360 Baggage imported by travellers, *i.e.*, clothing, footwear, books, jewellery and toilet articles, for the use of the importer, in a quantity proportioned to his condition, but with the exception of table service and furniture, even when in use, and of entire pieces of tissues generally
361 Cat-head shackles
362 Hawse pipes
363 Handspikes
364 Tin in bars or sheets
365 Oakum
366 Ferrocyanide of potassium or yellow prussiate
367 Ferrocyanide of potassium or red prussiate
368 Cotton yarn for matches (1)
369 Hoops of iron, steel or wood
370 Common, red or amorphous phosphorus (1)
371 Flotsam and jetsam
372 Fresh fruits
373 Primers for mines
374 Geographical and celestial globes
375 Gums and resins for industrial purposes
376 Shackles (*grilletes*) for anchors or chains
377 Guano
378 Pulleys of any material
379 Miners' fuses
380 Implements and their extra parts for use in agriculture, mining, the arts, trades and industry, not specially mentioned
381 Iron and steel in plain sheets, neither painted nor galvanised
382 Iron and steel, crude, in ingots or bars of any shape
383 Yarn for looms, of cotton, jute, hemp, pita, linen or wool, and yarn composed of two or more of such materials (2)
384 Ordinary tin plate
385 Assaying and cupelling furnaces and accessories
386 Presses and their accessories other than of wood
387 Materials and dyes suitable for the manufacture of cloth or paper
388 Surgical, physical, mathematical, and other scientific instruments
389 Telephonic and telegraphic apparatus, insulators, iron or steel posts and other appliances for telegraphs and telephones, except wooden brackets (*crucetas*) for posts
390 Old cordage
391 Rattan unmanufactured or prepared for caning chairs
392 Slate pencils
393 Patent ballast with pumps and accessories
394 Firewood
395 Printed books (other than those dutiable at 35 %) trade catalogues, reviews and other periodicalor dailypublications
396 Fine wood for cabinet makers, unwrought
397 Machines, apparatus and special accessories for illuminating by carbureted hydrogen gas and electricity, except lamps of all kinds, but including bulbs and candles
398 Machines and apparatus for use in agriculture, mining, the arts, trades and industry
399 Manilla hemp and jute, raw
400 Manilla hemp for cordage
401 Raw materials for the manufacture of cordage and sacking, *i.e.*, Manilla or other hemp, and jute
402 Iron or steel plant for railroads, whether steam, animal, or electric traction, and likewise portable or elevated railway plant, with the exception of materials dutiable at the rate of 15 %
403 Crude ores
404 Moulds for casting printers' formes and blocks
405 Coin, excepting small National coins, under 835 thousandths in standard
406 Furniture, instruments and tools of immigrants, up to 500 *pesos* in value
407 Models of handwriting and models for teaching drawing, sciences or arts
408 Samples of goods not liable to a higher duty than 2 *pesos*
409 Gold in powder or ingots
410 Dye-woods in their natural state, in shavings, dust or crushed
411 Timber for ships' yards and masts
412 Polishing paper and emery cloth or paper
413 Unsized or half-sized paper for printing, and tape paper for telegraphs
414 Paper for sheathing vessels
415 Mechanical and chemical paper pulp
416 Animal hair
417 Cotton seed
418 Palm seed
419 Crude petroleum
420 Detached parts of machinery
421 Writing slates for schools, framed or not
422 Copper, bronze, zinc or composition sheets, for sheathing vessels
423 Exotic plants and their seeds
424 Silver in ingots or scrap
425 Plumbago
426 Lead in sheets, bars or plates
427 Fishery produce caught by National vessels
428 Ploughshares
429 Copra
430 Harrows and rakes
431 Ships' stores
432 Stores recovered from wrecked vessels, not exceeding in aggregate value 500 *pesos*
433 Crude saltpetre
434 Leeches
435 Sulphate of iron, for commerce
436 Tissues waterproofed by means of rubber
437 Earth for smelting furnaces
438 Printing and lithographic ink
439 Old rags for paper-making
440 Wheat
441 Old ships' sails
442 Zinc in bars or sheets

(1) See Law No. 1004, of January 21, 1898.
(2) See Law No. 1166, of January 9, 1899.

ART. 8.—Female animals of the bovine race, over a year old, shall be dutiable, per head, to the specific duties hereinafter named, *viz.*, in 1898: 3 *pesos*; in 1899, 6 *pesos*; in 1900, 9 *pesos*; from and after 1901, 12 *pesos*.

Male animals of the bovine race over a year old, shall likewise be liable to the following duties, per head: In 1898, 4 *pesos*; in 1899, 8 *pesos*; in 1900, 12 *pesos*; from and after 1901, 16 *pesos*.

Calves and heifers, under a year old, shall be exempt from import duty (3).

The following duties shall be leviable on animals of the bovine race, per head; In 1898, 50 *centavos*; in 1899, 1 *peso*; in 1900, 1 *peso* 50 *centavos*; from and after 1901, 2 *pesos*.

Animals liable to the above-named duties shall be exempt from toll dues established in virtue of the law of October 16, 1868.

Cattle of the country which, after having been exported, re-enter across the Cordillera region shall be exempt from the foregoing duties, provided the conditions and formalities prescribed by the President of the Republic in subsequent regulations be duly complied with (3) (4).

Bovine animals imported by sea from abroad shall be liable to an additional duty of 10 *pesos* per head.

ART. 9.—All products of the soil and industry exported to foreign countries shall be exempt from duty (5).

ART. 10.—The foregoing exemption shall not apply to the undermentioned articles, which shall be dutiable as follows:

1. Saltpetre, per metric quintal, 3 *pesos* 38 *centavos*, collectable in the manner provided in Art. 11 of the present law.
2. Iodine, per kilogramme, 1 *peso* 27 *centavos*, levied in like manner as on saltpetre.

ART. 11.—Such part of the export duties as the President of the Republic may deem sufficient to meet the ordinary expenditure of the State in foreign countries, shall be discharged by means of drafts on London at 90 days sight, at the rate of exchange of 18 pence per *peso*.

The balance shall be paid in National money augmented by the exchange resulting from the commercial value of the *peso* compared to 18 pence.

ART. 12.—Should goods dutiable in virtue of the present law at 60 % and 35 % owing to the material entering into their manufacture, such as articles of tin plate, paper, cardboard, leather, skin &c. contain an admixture of another material liable to a lower duty, the rates of 60 % and 35 % shall nevertheless be collected, unless the lowest taxed component material exceeds 75 % of the value of the goods, which would render the whole liable to the general duty of 25 %.

ART. 13.—In every case where the present law stipulates an exceptional rate of, or exemption from duty for certain goods, owing to the destination thereof, such as plush for men's hats, telegraph accessories &c. it is understood that such goods shall only enjoy the privileged treatment when exclusively destined, by their nature or kind, to the purposes stated otherwise the same shall be liable to the general duty of 25 %.

ART. 14.—For the application of the specific duties established for wines and liqueurs imported in bottles, the bottles referred to shall be held to be those of ordinary size, *i.e.*, of a capacity of from 90 centilitres to 1 litre for bitters, geneva, sweet liqueurs and absinthe, and from 60 to 75 centilitres for wines and other liqueurs. When such beverages are imported in bottles exceeding the maximum or not reaching the minimum above fixed, the examining official will so certify in the declaration, and the duty shall be collected with a proportionate increase or decrease as the case may be.

ART. 15.—The new edition of the Valuation tariff established in accordance with the Customs Ordinance shall be revised by a Commission consisting of the Customs superintendent, as President, the Customs administrator at Valparaiso, the chief examiner and such number of examiners as the President of the Republic may designate for that purpose, three merchants and three manufacturers appointed by the Executive, and a person designated by each of the National societies constituted for the development of industry, agriculture, mining, and viticulture.

The aforesaid Commission shall hold its meetings in conformity with the regulations established by the President of the Republic.

Pending the publication of the new edition of the above-mentioned Valuation tariff, the President of the Republic is authorized to maintain in force the edition of December 4, 1895.

ART. 16.—Notwithstanding the provisions of Articles 54, 55 and 56 of the Customs Ordinance, one year shall be the maximum time allowed for the storage of goods in Customs warehouses, and no extension thereof shall be granted.

ART. 17.—In like manner the deposit of goods in private bonded warehouses is authorized during six months, and no extension shall be granted.

ART. 18.—The charge for warehousing shall amount to 1 % of the value of the goods, after deducting, at the expiration of the storage term, the quantities found to be damaged.

ART. 19.—The following dispositions are repealed, *viz.*: Articles 32, 33, 34, 39, 40, 41, 42, 43, 44, 45 and 65 of the Customs Ordinance of December 26, 1872; Laws dated September 12 and November 18, 1874; July 6 and September 13, 1878; September 2 and October 1, 1880; January 2 and August 29, 1885; August 27, 1886; December 31, 1888; August 30, 1889; January 19 and October 30, 1893; January 10 and August 28, 1894; Articles 1 and 2 of Law No. 920, of February 23, 1897, and all other Laws or sections of Laws containing general dispositions relative to the payment of import and export duties.

ART. 20.—The President of the Republic is empowered to carry the present Law into effect as soon as the same has been published in the "*Diario oficial*," to render applicable a new Valuation tariff and to appropriate a credit of 20,000 *pesos* to the publication of new tariffs, collection of samples and other expenses.

Law No. 990, dated January 3, 1898

SOLE ARTICLE.—Spun goods, of cotton, also machinery imported into the country by manufacturers of cotton goods for use in connection with their business shall be exempt from import duty until the year 1920.

Law No. 1003, dated January 21, 1898

SOLE ARTICLE.—Empty sacks imported for the transport of ores shall be exempt from Customs duties. (Now dutiable at 5% *ad val.*—Law of Feb. 12, 1912.)

(3) See Law No. 1642, of January 20, 1904.
(4) See Law No. 2060, of December 16, 1907.
(5) See Law No. 2114, of August 10, 1908.

Law No. 1004, dated January 21, 1898.

ART. 1.—For a period of 10 years from the promulgation of the present law, the following goods shall be exempt from import duties:

Bichromate of potash, cotton yarn for matches, common, red or amorphous phosphorus, and cardboard, with or without engravings, for the manufacture of match boxes.

The import duties paid by manufacturers of matches on the importation of stearine in the mass shall be refunded to them, on condition they prove that said product has been really employed in the manufacture of matches.

ART. 2.— . . . . . .

Law No. 1064, dated January 9, 1899.

SOLE ARTICLE.—For a period of 10 years from the promulgation of the present Law, the importation of cotton in the wool or raw, and machines for the manufacture of cotton tissues shall be exempt from all Customs duties.

Law No. 1166, dated January 9, 1899.

SOLE ARTICLE.—Tariff No. 383 shall read as follows:

"Yarn and thread for weaving, embroidering or marking."

Law No. 1187, dated January 26, 1899.

ART. 1.—The importation in transit of wool, horsehair and skins in a natural state, across the passes at Antuco and Lonquimai, in the Customs district of Talcahuano, and at Pucon and Nahuelhapi respectively situated in the Valdivia and Melipulli Customs districts is authorized.

ART. 2.—The President of the Republic will establish regulations to which shall be subject the importation into the country of the aforesaid goods and shipment thereof abroad.

Law No. 1208, dated February 2, 1899.

SOLE ARTICLE.—The following shall be included amongst the goods admitted duty-free on importation and enumerated in Art. 7 of the Law No. 980, of December 23, 1897, *viz.*: Wool, prepared, in the grease or washed, imported through the principal or secondary Customs ports of the Cordillera. (Now dutiable at 5 % *ad val.*—Law of Feb. 12, 1912.)

Law No. 1455, dated August 30, 1900.

SOLE ARTICLE.—Glass flasks with automatic or rubber lids and rubber stoppers are free from import duty. (Now dutiable at 5 % *ad val.*—Law of Feb. 12, 1912.)

Law of February 1, 1901.

Chloride of platinum for industrial purposes, is admitted free of duty. (Now dutiable at 5 % *ad val.*—Law of Feb. 12, 1912.)

Law No. 1466, dated June 21, 1901.

SOLE ARTICLE.—Explosive called "Dynamite" is to be added to the free list, in virtue of Article 7 of the Law No. 980, of December 23, 1897. (Now dutiable at 5 % *ad val.*—Law of Feb. 12, 1912.)

Law No. 1429, of December 9, 1901.

SOLE ARTICLE.—Hyposulphite of sodium is free from import duty. (Now dutiable at 5 % *ad val.*—Law of Feb. 12, 1912.)

Law No. 1515, of January 18, 1902.

. . . . . .

ART. 116.—Native spirits and wines which are re-imported as well as foreign spirits and wines which enter the Custom-houses of the Republic, shall be liable to a surcharge of 10 % on the amount of Customs duties leviable thereon.

. . . . . .

Law No. 1607, of July 29, 1903.

SOLE ARTICLE.—Salts of potassium for exclusive use as fertilizers, are exempt from import duty. (Now dutiable at 5 % *ad val.*—Law of Feb. 12, 1912).

Law No. 1722, of December 30, 1904.

SOLE ARTICLE.—Calcium carbide shall be comprised in duty-free goods and classed in Article 7 of Law No. 980 of December 23, 1897. (Now dutiable at 5 % *ad val.*—Law of Feb. 12, 1912.)

Law No. 1782, of December 20, 1905.

SOLE ARTICLE.—The duties established in Article 3 of the Law No. 980, dated December 23, 1897, shall also apply to bedsteads of bronze, iron and bronze, and any other metal.

Law No. 1835, of February 12, 1906.

. . . . . .

ART. 18.—Pipes and other articles imported by the State for the purpose of waterworks and sanitary installations are free from import duty. (Now dutiable at 5 % *ad val.*—Law of Feb. 12, 1912.)

Law No. 1855, of February 13, 1906.

ART. 1.—Sugars shall, on entering Chili, pay the following specific duties:

		P. C.
Sugar refined, whether ground or not, moist or dry..	100 kil.	13 35
White sugar, granulated or ground, moist or dry, such as so-called "*Rosa Emilia*"	100 kil.	10 40
Granulated sugar of first production or "*moscovado*," moist or dry.....	100 kil.	7 50
Impure sugar ("*chancaca*" or "*concreto*"), moist or dry	100 kil.	6 60

ART. 2.—From the 1st January, 1907, to the 1st January, 1915, the Government will grant to national factories of beet sugar a bounty at the rate of 80 *centavos* per 100 kilos. of beets converted into sugar in those establishments.

The bounties shall cease to be paid if four years after the Law enters into operation, no other sugar factory, besides the one at Parral, is shown to have been erected.

Law No. 1911, of February 1, 1907.

SOLE ARTICLE.—Wooden matches shall, for a period of three years from the date of promulgation of the present Law, pay a specific import duty of 20 *centavos* per kilo. gross weight.

At the expiration of that period the tax shall be decreased annually at the rate of two *centavos* per kilo. gross weight until it has come down to 14 *centavos* per unit of weight.

Law No. 2060, of December 16, 1907.

ART. 1.—The present Law suspends for a period of two years computed from the date thereof, in regard to animals entering through the Cordillera, the tax leviable on the importation of neat cattle and sheep.

ART. 2.—Power is hereby given during six months to the President of the Republic to progressively reduce up to 50 % the following import duties established by Law No. 980 of December 23, 1897:

(1) On knitted wares of linen or wool and on hosiery;
(2) On corrugated galvanized sheet iron;
(3) On footwear in general;
(4) On sugar of all kinds; and
(5) On unfitted houses, not exceeding in value 15,000 *pesos* gold of eighteen pence.

Transitory Articles.

ART. 1.— . . . . . .

ART. 2.—The present Law shall take effect on the date of its publication in the "*Diario oficial.*"

Decree No. 417, dated March 21, 1908.

ART. 1.—The import duties on knitted wares of linen or wool and on hosiery, on corrugated sheet iron, on unfitted houses not exceeding in value 15,000 *pesos* gold, are reduced to 25 %, and the import duties on footwear in general, except footwear of 15 centimètres in length or less and except rubber footwear are raised to 35 %.

ART. 2.—The sugar duties are reduced and established as follows:

			P. C.
Sugar:	Refined.....	100 kil.	9 00
,,	Rosa Emilia	,,	6 00
,,	Granulated of first extraction or moscovado	,,	3 75
,,	Impure (*chancaca* or *concreto*).....	,,	3 30

ART. 3.—The duty reductions referred to in the two foregoing articles shall be effected in the following manner:

Knitted wares of linen or wool and hosiery, corrugated galvanized sheet iron, unfitted houses not exceeding in value 15,000 *pesos* gold shall pay an import duty of 30 % from the 1st January, 1909, and 25 % from the 1st July, 1909.

Footwear in general, except footwear of 15 centimètres in length or less and except rubber footwear, shall pay an import duty of 55 % during the first half-year of 1909; 50 % during the second half-year; 45 % during the first half-year of 1910; 40 % during the second half-year of 1910, and 35 % from the 1st January, 1911.

During the second half-year of 1908, refined sugar shall pay 9 *pesos* 60 *centavos*, and from the 1st January, 1909, 9 *pesos* per 100 kilogrammes.

From the 1st July, 1908, white sugar, granulated or powdered, moist or dry, such as Rosa Emilia, shall pay 6 *pesos*, granulated sugar of first production or muscovado shall pay 3 *pesos* 75 *centavos*, and impure sugar (*chancaca* or *concreto*) shall pay 3 *pesos* 30 *centavos* per 100 kilogrammes.

Law No. 2114, dated August 10, 1908.

SOLE ARTICLE.—Silver in bars of a fineness of 5-10ths or less, shall pay an export duty of 40 % *ad valorem.*

Law No. 2144, dated November 24, 1908.

SOLE ARTICLE.—Condensed milk with or without sugar, entering from abroad, shall pay a specific import duty at the rate of 38 *centavos* per kilo, gross weight.

Law No. 2507, of June 28, 1911.

Oak staves prepared for making casks are admitted free of duty for a period of 10 years, from July 3, 1911.

Abbreviations used in the present Tariff indicating the weight for Appraisement:

N. W. . . . = Net weight.
G. W. . . . = Gross weight.
W. E. C. . . = Weight excluding case.
W. I. P. . . = Weight including package.
W. I. R. . . = Weight including receptacle.
W. I. W. . . = Weight including wrapper.
N. S. M. . . = Not specially mentioned.

VALUATION TARIFF.

SECTION I.

ANIMAL MATTER.

I.—*Live animals.*

Nos.	Goods.		Valuation 18 *d.* P. C.	Percentage.
	Animals (1):			
1	Asses.....	per head	10 00	—
1a	Horses, imported by land	,,	50 00	—
1b	,, imported by sea.....	,,	500 00	—
1c	Goats	,,	5 00	—
1d	Mules	,,	50 00	—
1e	Unenumerated	According to appraisement.	Free.	
2	Neat cattle, female.—80 *pesos per head*		—	Specific duty.
	,, male.—120 *pesos per head*		—	,,
4	Sheep.—9 *pesos per head*		—	,,

(1) See Law No. 2060 in reference to animals.

Nos.	Goods.		Valuation 18 *d.* P. C.	Percentage.
	NOTE.—Neat cattle imported from abroad by sea shall pay an additional duty of 10 *pesos* per head.			
	II.—*Alimentary products.*			
5	Herrings preserved in brine, in barrels. G. W. ..	kilo.	0 30	60
6	Beef or pork, in brine or salted. G. W.....	,,	0 30	25
	Preserves. G. W.:			
7	Of meat or containing meat, of poultry or game, soups and other n.s.m., prepared by cooking or by any other process	kilo.	1 20	60
8	Fish roe (caviar)	,,	3 00	60
9	Milk, condensed, mixed or not with other substances (2).—50 *centavos per kilo.* G. W.		—	Specific duty.
10	Natural milk, sterilized	kilo.	0 30	60
11	Fish or shellfish, howsoever imported, n.s.m...	,,	0 80	60
12	*Charqui* and jerked beef (*tasajo*). G. W.....	,,	0 60	60

(2) See Law No. 2144, relating to condensed milk.

SECTION I.—ANIMAL MATTER—continued.

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
13	Meat extract, liquid, in paste or in powder, peptonized or not. G. W. ....kilo.	3 00	60
14	Greases, edible. G. W. .... ,,	0 45	35
15	Eggs in their natural state, of fowls or other poultry. G. W. ....kilo.	0 60	25
16	Ham, raw. G. W. .... ,,	0 80	60
	NOTE.—Salt imported with hams is included in the gross weight.		
17	Lobsters. G. W. ....kilo.	1 40	60
18	Tongues, dried, or in brine. G. W. .... ,,	0 60	60
19	Lard. G. W. .... ,,	0 50	25
20	Butter. G. W. .... ,,	0 80	35
21	Honey. G. W. .... ,,	0 30	25
22	Fish, dried, of all kinds. G. W. .... ,,	0 40	35
23	Cheese. G. W. .... ,,	0 80	60
24	Salmon, in water or oil. G. W. .... ,,	0 50	25
25	Sardines in water or oil, with or without truffles or other substances. G. W. ....kilo.	0 60	35
26	Bacon. G. W. .... ,,	0 80	60
	III.—*Industrial products.*		
27	Egg yolk, for tanners. G. W. .... ,,	0 60	25
	Whalebone. W. I. P.:		
28	Raw .... ,,	1 50	25
29	Wrought or polished .... ,,	20 00	25
30	The same, covered or not, with sheaves for stays ,,	15 00	25
31	Horn or bone, wrought or polished.... ,,	3 00	25
32	The same, covered or not, with sheaves, hooks or eyes, for stays ....kilo.	8 00	25
33	Human hair, not prepared, *i.e.*, locks, packets or plaits. W. I. P. ....kilo.	30 00	60
34	The same, prepared. W. I. P. .... ,,	50 00	60
35	Animal charcoal, in powder, in whatever receptacle. G. W. ....kilo.	0 30	25
36	Wax, animal, pure or mixed. G. W. .... ,,	2 00	25
37	Bristles for brushes and other purposes. W. I. P. ,,	10 00	25
38	Shoemakers' pitch. W. I. P. .... ,,	1 00	25
39	Glue, common. G. W. .... ,,	0 60	35
40	Lip. W. I. P. .... ,,	1 00	35
41	Isinglass in lumps or powder, for clarifying wines and liqueurs. W. I. P. ....kilo.	1 50	25
42	Gelatine, for hatmakers. G. W. .... ,,	1 00	25
43	Hair, animal, in bulk or plaited. G. W. .... ,,	0 60	60
44	Rennet, liquid, in barrels, flasks or bottles. G. W. ,,	0 60	5
45	Powder. W. I. P. .... ,,	10 00	5
	Hides or skins with the hair, not tanned, salted or not. N. W.:		
46	Goat or kid....kilo.	2 00	25
47	Sheep or lamb .... ,,	1 30	25
48	Chinchilla .... ,,	12 00	25
49	Guanaco or deer .... ,,	1 60	25
50	Lion, otter or bear .... ,,	4 00	25
51	Seal, of single or mixed colour ("*de uno ô dos pelos*")....kilo.	3 50	25
52	Tiger or vicuña .... ,,	6 00	25
53	Neat cattle.... ,,	0 40	25
	Leather, tanned or fulled, white or dyed:		
54	Sheep or other animal skins, lined or not, for carpets ,,	6 00	25
55	Buffalo, horse or ox, varnished or not .... ,,	5 00	25
56	Doe or shammy leather .... ,,	8 00	5
57	Pigskins and imitations thereof .... ,,	6 00	25
58	Basil, calf and shagreen skins, other than greased black skins; kid skins and imitations thereof (except glove skins), morocco of all kinds and imitations thereof and tawed skins; perfumed or not ..kilo.	10 00	25
59	Shagreen or imitations thereof and calf, black dyed, greased, and leather of hind parts of colts, for footwear ....kilo.	6 00	25
60	Varnished not specially mentioned.... ,,	10 00	25
61	Kid for gloves .... ,,	20 00	5
62	The same, cut out for gloves.... ,,	40 00	5
63	Crocodile, for footwear or other purposes.... ,,	20 00	25
64	Parchment for bookbinding.... ,,	15 00	25
	NOTE.—When hides are packed up, they shall be appraised with the weight of the packing.		
	Hides, and skins undyed. N. W.:		
65	Goat or other animals, *semi-tanned*....kilo.	4 00	25
66	Sole leather, for footwear and other purposes.. ,,	2 00	25
67	Spermaceti. G. W. .... ,,	2 00	5
	Sponges. N. W.:		
68	For carriage or floor use, common .... ,,	10 00	25
69	Of better quality than above, for bath, toilet or other purposes ....kilo.	20 00	25
70	Stearine in the mass. G. W. .... ,,	0 55	15
71	Gelatine in transparent sheets. W. I. P. .... ,,	2 00	25
72	Fat, impure (extracted from ships and used in soap manufacturing). G. W. ....kilo.	0 25	35
73	Cuttle bone, calcined. G. W. .... ,,	0 50	25
	Soap. G. W.:		
74	Soft, for washing floors .... ,,	0 30	25
75	Common, Castile or Marseilles, and soap, called "*Sapolio, Ivorine, Faire, Monkey Brand,*" or similar, in bars, cakes or powder, not perfumed, for washing or for cleaning metals. G. W...kilo.	0 50	25
76	Hair, animal. G. W. .... ,,	4 00	Free.
	Hides and skins, tanned or prepared. W. I. P.:		
77	Bands, whether or not applied or sewn on tissue, for trimming clothing ....kilo.	15 00	35
78	For wearing apparel or other purposes .... ,,	12 00	35
79	Swans or other similar skins, whole, in bands or cuttings, whether or not applied or sewn on tissue, for trimming clothing ....kilo.	40 00	35
	Skins, in natural state. N. W.:		
80	Ostrich.... ,,	2 00	25
81	Swan .... ,,	4 00	25
	Feathers. W. I. P.:		
82	Ostrich, or feather dusters .... ,,	4 00	25
83	Swan or other birds, for stuffing cushions, coverlets, or for other purposes ....kilo.	5 00	25
84	Blood, desiccated, for industrial purposes. G. W. ,,	0 50	25
	Tallow. G. W.:		
85	Unrendered.... ,,	0 30	25
86	Melted.... ,,	0 40	25
87	Bladders, dried, to be used as receptacle for fat or lard. G. W. ....kilo.	0 40	25
	IV.—*Manufactured products.*		
88	Shapes for hats, of horsehair, mounted or not on iron wire. N. W. ....kilo.	10 00	25
	Boas of feathers, with or without parts of any other material, for the neck. W. I. P.:		
89	Hen or cock ....kilo.	20 00	35
90	Other birds.... ,,	40 00	35
	Buttons. W. I. P.:		
91	*With or without shank*, of whalebone, horn or bone, for footwear, wearing apparel or for trimming clothing ....kilo.	2 50	25
92	Covered with leather, for upholsters or for trimming clothing ....kilo.	4 00	35
	Brushes. W. I. P.:		
93	Shaving brushes with handle other than of ivory, tortoise-shell, mother-of-pearl or fine metal..kilo.	8 00	25
94	For copying presses .... ,,	6 00	25
95	Hair, human, in manufactures, *i.e.*, rings, chains, curls, designs, nets, wigs, bracelets, and other similar articles, with or without parts of any other material. W. I. P. ....kilo.	80 00	60
96	Footwear (1): Boots and shoes of leather or of leather and tissue, or of any other material not containing silk, for *infants* ....doz.	18 00	25
97	The same, of tissue containing silk .... ,,	36 00	25
98	Boots and shoes of leather or leather and tissue, or of any other material not containing silk, for *boys* ....doz.	36 00	60
99	The same, of tissue containing silk.... ,,	60 00	60
100	Boots of leather or leather and tissue, or of any other material not containing silk, for *women and girls* ....doz.	72 00	60
101	The same, of tissue containing silk.... ,,	96 00	60
102	Leather topboots, of all kinds, with tops not exceeding 45 centimètres measured from the sole, for *men* ....doz.	180 00	60
103	The same, with tops exceeding 45 centimètres ,,	300 00	60
104	Boots and shoes of leather or leather and tissue, or of any other material not containing silk, for *women and girls* ....doz.	60 00	60
105	The same, of tissue containing silk.... ,,	84 00	60
106	Boots and shoes of leather with or without tissue, up to the current quality, *for young men* ....doz.	96 00	60
107	The same, of better quality .... ,,	According to appraisement.	60
108	Boots and shoes of woollen tissue, pure or mixed with any other inferior material, with or without parts of leather, *for invalids and old people* ..doz.	54 00	60
109	Sandals of leather, *for boys* .... ,,	24 00	60
110	Slippers of printed cloth, of shag, plush or felt, with or without leather parts, *for men or women*..doz.	18 00	60
111	The same, of leather, for domestic purposes .. ,,	24 00	60
112	Shoes, or boots of any material for sports. N. W. kilo.	8 00	60
113	Shoes, slippers and sandals, of vegetable materials, with soles of leather, hemp, jute or straw, for bath or other purposes. N. W. ....kilo.	2 00	60
114	Shoes or overshoes ("*zuecos*"), top boots, boots or tips, of rubber, with or without interior lining or exterior part of wool or other material, finished or not, for the rain. N. W. ....kilo.	4 00	25
115	Clogs of wood, without socks....doz.	9 00	60
116	Clogs of leather with wooden soles, with or without lining, without socks....doz.	18 00	60
117	Clogs of leather with leather soles .... ,,	60 00	60
	NOTE.—*Infants'* footwear include such as have not more than 15 cm. length: *boys'* from 15 up to 22 cm. inclusive; and *women's or girls'* over 22 cm. The length shall be measured on the sole with the apparatus known as "*cartabón*" (foot rules).		
	Boots are held to be for *women or girls*, when the top exceeds 15 cm., measured at its highest part, from the sole, without taking the heel into account.		
	Tortoise-shell manufactured, with or without parts of any other material. W. I. P.:		
118	In unenumerated articles with incrustations, open-worked or engraved designs ....kilo.	90 00	35
119	The same without incrustations, open-worked or engraved designs ....kilo.	60 00	35
120	Sieves or bolters, of horsehair tissue, with or without frame. N. W. ....kilo.	1 60	25
	Brushes. W. I. P.:		
121	Of bristles or horsehair, mixed or not with vegetable fibres, for floors, doors or other purposes..kilo.	1 60	60
122	Of bristles or other animal fibres mixed or not with vegetable fibres, with wooden mounting, for the hair, for cleaning metals, the table, clothes, hats or the face ....kilo.	6 00	60
123	Of horsehair, bristles, hair or other animal fibres, mixed or not with vegetable materials, for the teeth or nails....kilo.	6 00	35
124	The same with tortoise-shell, ivory or mother-of-pearl handle ....kilo.	50 00	35
125	Horse, of horsehair or bristles, mixed or not with vegetable fibres....kilo.	6 00	60
126	Boot.... ,,	1 20	60

(1) See Decree No. 417.

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
127	Of bristles or other animal fibres, mixed or not with vegetable materials, with tortoise-shell, ivory or mother-of-pearl mounting, for the hair, table, clothes, hats or the face. N. W. .....kilo.	50 00	60
	Hides and skins manufactured into the following articles:		
128	Stirrup straps, razor strops, with or without parts of any other material. W. I. P. .....kilo.	4 00	35
129	Harness with or without reins, complete or incomplete, with parts of iron, whether or not varnished, bronzed, tinned, galvanized, nickelled or painted, for one horse or mule .....set	50 00	35
130	The same with parts of bronze or common metal, whether or not gilt, lined with leather, nickelled or silvered .....set	150 00	35
131	Cruppers, bigoudis for dressing the hair, keyhole guards, wallets with or without frame of cardboard or metal netting for school children, leather bottles for wine. W. I. P. .....kilo.	6 00	35
132	Trunks and valises of *basil* with or without cardboard frame. N. W. .....kilo.	2 00	35
133	Trunks and valises of horse leather, pigskin or imitations thereof, cow hides and sole leather, with or without cardboard or wooden frame. N. W. .....kilo.	5 00	35
134	Trunks and valises of Russia leather or imitations thereof. N. W. .....kilo.	9 00	35
135	Watch chains, with or without parts of common metals, cartridge bags for sportsmen or the military, chin straps, bands and ribbons, whether or not bronzed, gilt or silvered, for furniture; belts with or without parts of common metal, for men, women or children, travelling hold-alls, with or without parts of common metal. W. I. P...kilo.	12 00	35
136	Dice cups, writing pads or cases, with or without cardboard or blotting paper, dog collars, with or without parts of common metal. W. I. P...kilo.	6 00	35
137	Portfolios, cigar and card cases, with or without mounting or lining, without accessories, of common quality .....doz.	10 00	35
138	The same, of better quality and those with one or several parts of silver	According to appraisement.	35
139	Helmets, Prussian style, with or without parts of common metal, for the *military* .....doz.	30 00	35
140	The same, for *officers* ..... ,,	60 00	35
141	Belts for the *military*, with or without buckles or plates of common metal. W. I. P.....kilo.	16 00	35
142	Collars, up to the current quality, whether of patent leather or not, for horses .....each	6 00	35
143	The same, fine quality, and those mounted with rubber ("*armados en goma neumatica*") ....each	18 00	35
144	Collars, common, for mules ..... ,,	3 00	35
145	Machine belting with or without part of metal, leather laces for machine belting. W. I. P..kilo.	4 00	5
146	Cuttings or uppers, high or other boot tops, shoe tips ("*bigoteras*") of calf, horse, cow or patent leather, with or without parts of other leather, *not united*, *i.e.*, without any needlework, complete or incomplete, with or without lining, elastics or other accessories. N. W. .....kilo.	14 0	25
147	The same, of unenumerated leather of all kinds. N. W. .....kilo.	20 0	25
148	Cuttings or uppers, high or other boot tops, shoe tips ("*bigoteras*") of calf, horse, cow or patent leather, with or without parts of other leather, *united*, even when only commenced to be united, complete or incomplete, with or without lining, elastics or other accessories. N. W. .....kilo.	20 00	25
149	The same, of unenumerated leather of all kinds. N. W. .....kilo.	30 00	25
150	Sword knots. W. I. P. ..... ,,	10 00	35
151	Stirrups, with or without parts of any other material. N. W. .....kilo.	6 00	35
152	Cases, combined or not with any other material, for jewellery, spectacles or cigar holders. W. I. P. kilo.	15 00	35
153	Cases, combined or not with any other material, for plate and fancy ware. W. I. P. .....kilo.	3 00	35
154	Footmuffs, with or without parts of any other material .....each	5 00	35
155	Cases with or without belt, for firearms. W. I. P. kilo.	8 00	35
	Morocco, shammy or other skin bags for musical instruments. W. I. P. .....kilo.	8 00	35
156	Caps, with or without lining or peak, for cyclists. doz.	30 00	35
157	Gloves of all lengths, without lining. W. E. C. kilo.	50 00	35
158	The same, lined, and gauntlet gloves with lined cuffs of cardboard ("*con puño de carton*"). W. E. C. kilo.	30 00	35
159	Gloves of all lengths for *fencing* and *boxing*. W. E. C. .....kilo.	5 00	35
160	Buckles, with metal core, for harness makers. W. I. P. .....kilo.	4 00	35
161	Hopples. W. I. P. ..... ,,	8 00	35
162	Hose, with or without parts of common metal. W. I. P. .....kilo.	6 00	35
163	Shot pouches and powder flasks, with or without parts of common metal. W. I. P. .....kilo.	10 00	35
164	Laces, with or without parts of other material, for harness or footwear. W. I. P.....kilo.	6 00	35
165	Mantles, coats, boas, collars, muffs, pelatines, cuffs and other wearing apparel of fur, with or without parts or lining of other materials. N. W.....kilo.	20 00	60
166	Carpets made of skins, for churches. N. W. ..kilo	8 00	35
167	Bedspreads and bed covers of skin. N. W..... ,,	8 00	60
168	Holsters, with or without parts of common metal, for saddles. W. I. P. .....kilo.	10 00	35
	Leggings and gaiters, with or without parts of any other material. W. I. P. .....kilo.	10 00	35
169	Purses and reticules, with or without mounting or lining, without accessories, up to the current quality .....doz.	4 00	35
170	The same, of better quality, and those with one or more parts of silver	According to appraisement.	35
171	Bands fitted with or without ventilators or other article, for trimming inside hats and caps. W. I. P. .....kilo.	10 00	15
172	Clippings of morocco or other skins for lining footwear. W. I. P.....kilo.	15 00	25
173	Reins, martingale, headstalls and halters, with or without parts of common metal, whether or not gilt, nickelled or silvered. W. I. P. .....kilo.	10 00	35
174	Saddles, with or without accessories, of all sizes, of sole or any other leather except pigs' skin....each	30 00	35
175	The same, of pigskin, with or without parts or pieces of sole or other leather .....each	60 00	35
	NOTE.—Saddle accessories shall only cover girths, stirrup straps and stirrups.		
176	Hat boxes, cases or wallets, with or without part or frame of any other material. N. W.....kilo.	5 00	35
177	Book covers of parchment, with gilt, bronzed or silvered impressions. W. I. P.....kilo.	15 00	60
178	The same glued on cardboard. W. I. P..... ,,	10 00	60
179	Braces or suspenders, with or without parts of rubber or any other material, for trousers. W. I. P. .....kilo.	10 00	35
180	Suits, with or without lining, for cyclists or sportsmen. N. W. .....kilo.	6 00	60
181	Peaks, with or without parts of any other material, for caps. W. I. P. .....kilo.	6 00	35
182	Brooms and brushes ("*escobones*") of horsehair, with or without handle, for floors and other purposes doz.	8 00	60
183	Filters of horsehair. W. I. P. .....kilo.	4 00	5
184	Artificial flowers and orange blossoms of wax, single or in bunches, with or without ornaments or parts of any other material, in cardboard or wooden boxes. W. I. P. .....kilo.	15 00	35
185	Caps of horsehair with or without peak, for men or boys .....doz.	18 00	35
186	Gloves of all lengths, of horsehair or with parts of any other material, for rubbing the skin. W. E. C. kilo.	10 00	35
187	Bone and horn manufactured into articles n. s. m., with or without parts of any other material. W. I. P. .....kilo.	8 00	25
188	Toothpicks of quill. W. I. P..... ,,	8 00	25
	Ivory manufactured, with or without parts of any other material. W. I. P.:		
189	Buttons and collar studs.....kilo.	16 00	35
190	Shaving brushes ..... ,,	50 00	35
191	Rosaries ..... ,,	30 00	35
192	Into articles not specially mentioned	According to appraisement.	35
	Mother-of-pearl manufactured, with or without parts of any other material. W. I. P.:		
193	Keyhole guards .....kilo.	12 00	25
	Buttons ..... ,,	12 00	25
	Collar studs..... ,,	12 00	25
194	Cigar cases, match boxes and purses ..... ,,	40 00	35
195	Rosaries ..... ,,	30 00	25
196	Articles not specially mentioned	According to appraisement.	25
	Feathers with or without parts of any other material, for trimming hats. W. I. P.:		
197	Detached or in plumes, whether or not held together or fastened with wire or arranged in any other manner.....kilo.	40 00	35
198	In the form of wings or birds, also stuffed birds ,,	20 00	35
199	Hens' or cocks' ..... ,,	10 00	35
	Puffs for rice powder. W. I. P.:		
200	With or without parts of any other material, not containing silk .....kilo.	6 00	25
201	The same, containing silk ..... ,,	8 00	35
202	Feather dusters with or without handle. W. I. P. ,,	4 00	35
203	Hats, of horsehair or of horsehair and straw, finished or unfinished, for *men* or *boys*.....doz.	24 00	35
204	And bonnets of horsehair or of horsehair and straw, for *women* or *girls* .....doz.	72 00	35
205	The same, untrimmed, so-called *shapes* ..... ,,	24 00	35
206	Tissues of animal hair, for lining or for furniture covers or other purposes. N. W.....kilo.	12 00	25
207	The same, mixed with vegetable material. N. W. kilo.	8 00	25

SECTION II.

VEGETABLE PRODUCTS.

I.—*Fruits, grains, vegetables and herbs.*

	"*Aji*" and allspice. G. W.:		
208	Ground .....kilo.	0 40	60
209	Whole ..... ,,	0 25	60
	Bitter and sweet almonds. G. W.:		
210	Unshelled..... ,,	0 60	35
211	Shelled ..... ,,	1 00	35
212	Canary seed or alpist. G. W. ..... ,,	0 15	60
213	Common aniseed. G. W. ..... ,,	0 65	60
214	Dried vetches. G. W..... ,,	0 20	25
215	Rice in the grain. G. W. ..... ,,	0 14	25
216	Hazelnuts. G. W. ..... ,,	0 50	25
217	Oats in the grain. G. W. .... ,,	0 12	60

Nos	SECTION II.—VEGETABLE PRODUCTS—continued. Goods.		Valuation 18 *d.* P. C.	Percentage.
	Cocoa. G. W.:			
218	Raw or in the bean, with or without husks	kilo.	0 80	5
219	In powder or ground, without sugar	,,	1 20	25
220	Coffee in the bean. 10 *centavos per kilo.* N. W.	,,	0 60	Specific duty.
221	"*Callampas*" or dried mushrooms. G. W.	,,	0 75	25
	Cinnamon. G. W.:			
222	Unground	,,	1 00	5
223	Ground	,,	1 50	5
224	Cocoa husks. G. W.	,,	0 15	5
225	Chestnuts. G. W.	,,	0 50	25
226	Common barley. 1 *peso*, 50 *centavos per* 100 *kilos.* N. W.	kilo.	0 10	Specific duty.
227	Common rye. G. W.	,,	0 10	Free.
	Cloves. G. W.:			
228	Whole	,,	0 75	25
229	Ground	,,	1 00	25
230	Cumin. G. W.	,,	0 50	60
231	String beans. G. W.	,,	0 12	25
232	Fruits dried: Prunes, dates, figs, raisins and other n. s. m. G. W.	kilo.	0 50	60
233	Lentils. G. W.	,,	0 20	25
234	Linseed. G. W.	,,	0 10	25
235	Maize. G. W.	,,	0 05	60
236	Pea nuts. G. W.	,,	0 20	Free.
237	Millet. G. W.	,,	0 10	25
238	Nuts, unshelled. G. W.	,,	0 25	25
239	Fodder. G. W.	,,	0 02	25
240	Cotton seed or palm seed. G. W.	,,	0 40	Free.
	Pepper. G. W.:			
241	In the grain	,,	0 70	25
242	Ground	,,	1 00	25
243	Pine-kernels and pistachio nuts. G. W.	,,	0 80	25
244	Exotic plants and their seeds. G. W.	,,	1 00	Free.
245	Alfalfa seeds. G. W.	,,	0 20	25
246	Tea. 1 *peso per kilo.* N. W.	,,	1 50	Specific duty.
247	Wheat. G. W.	,,	0 10	Free.
248	Truffles. W. I. P.	,,	4 00	35
249	Vanilla. W. I. P.	,,	20 00	5
250	Yerba-mate. 5 *centavos per kilo.* N. W.	,	0 50	Specific duty.
	II.—*Alimentary products.*			
251	Oils, olive or other, edible. 14 *centavos per kilo.* N. W.	kilo.	1 00	Specific duty.
	Olives. G. W.:			
252	In natural state or in brine	,,	0 40	60
253	In oil, stuffed, or otherwise prepared	,,	0 60	60
254	Oats, crushed, chopped or cut. G. W.	,,	0 40	25
	Sugar. N. W. (1):			
255	Refined, of any origin, in lumps or powder, moist or dry, 13 *pesos*, 35 *centavos per* 100 *kilos.*	kilo.	0 20	Specific duty.
256	White, granulated or ground, moist or dry, such as "*Rosa Emilia.*" 10 *pesos*, 40 *centavos per* 100 *kilos*	kilo.	0 15	,,
257	Granulated, first extraction or moscovado, moist or dry. 7 *pesos*, 50 *centavos per* 100 *kilos*	kilo.	0 10	,,
258	Impure ("*chancaca*" or concrete), moist or dry. 6 *pesos*, 60 *centavos per* 100 *kilos*	kilo.	0 08	,,
259	Ground, mixed with a small quantity of vanilla, for sweets. W. I. P.	kilo.	1 50	25
	Coffee. N. W.:			
260	Ground, 10 *centavos per kilo*	,,	0 80	Specific duty.
261	Ground, or mixed, in whatever proportion, with chicory or other substances	kilo.	0 40	25
262	Chicory	,,	0 30	25
263	Barley or malt	,,	1 50	25
	Alimentary preserves. G. W.:			
264	Of vegetables or pot herbs, prepared or dried, of all kinds	kilo.	0 60	60
265	Of fruits, in syrup, water, brandy, sugar, or in their juice	kilo.	0 60	60
266	"*Chancaca*" for table use, in large or small cakes. G. W.	kilo.	0 25	25
267	Chocolate in paste or powder, as also cocoa, with sugar, for preparing beverages. G. W.	kilo.	1 20	35
268	"*Chuño.*" G. W.	,,	0 20	25
	Confectionery, non-medicinal. G. W.:			
269	Sweetmeats, bonbons, pastilles, candied or half candied fruits, caramels, &c.	kilo.	1 20	60
270	In syrup; jellies, marmalades, jams, &c.	,,	0 60	60
	Spices, not specially mentioned. W. I. P.:			
271	Whole or in lumps	,,	0 80	25
272	In paste or powder	,,	3 00	25
273	Alimentary pastes. G. W.	,,	0 60	60
274	"*Frangollo*" or crushed wheat. G. W.	,,	0 20	25
275	Biscuits of all kinds. G. W.	,,	0 75	60
276	Flower of wheat. 2 *pesos per* 100 *kilos.* N. W.	,,	0 15	Specific duty.
	Flour. G. W.:			
277	Of rice, oats, chestnut, rye, cocoa-nut, maize and other edible flour	kilo.	0 40	25
278	For infants' or invalids' food	,,	0 80	25
279	So-called "*Jora*" or crushed maize. G. W.	,,	0 20	25
280	Cocoa-nut butter. G. W.	,,	0 70	25
281	Palm or cane juice syrup. G. W.	,,	0 30	25
282	Mustard in powder. G. W.	,,	0 90	25
	Powders. G. W.:			
283	Curry	,,	0 60	25
284	For making jellies	,,	1 30	60
285	Sago and tapioca. G. W.	,,	0 30	25
286	Sauces of all kinds. G. W.	,,	0 80	60
287	Groats. G. W.	,,	0 30	25

(1) See Law No. 1855 and Decree No. 417.

Nos.	Goods.		Valuation 18 *d.* P. C.	Percentage.
	III.—*Industrial products.*			
288	Barberry, liquid, for dyeing leather. G. W.	kilo.	0 60	25
289	Starch. G. W.	,,	0 30	60
290	Tar, vegetable, common, liquid or viscous. G. W.	,,	0 20	Free.
291	Arnotto, liquid, for colouring cheese and butter. G. W.	kilo.	0 60	25
292	Burnt sugar or caramel for colouring liquids. G. W.	kilo.	1 00	25
293	Vegetable pitch, solid, and pitch prepared for ships. G. W.	kilo.	0 20	Free.
294	India rubber residues. G. W.	,,	0 40	25
295	Celluloid, in sheets or plates, for keyboards and for peaks. W. I. P.	kilo.	6 00	25
296	Wax, vegetable. G. W.	,,	0 80	25
297	Composition or cement for glueing the soles of footwear. G. W.	kilo.	0 80	25
298	Copra, viz., cocoanut pulp, known in trade under the name of "*copra*" or "*pufa.*" G. W.	kilo.	0 15	Free.
	Cork. G. W.:			
299	In plates or lumps	,,	0 20	Free.
300	Ground, mixed with pitch, in the form of slabs	,,	0 20	25
301	Corks, of cylindrical shape, for bottles or jars	,,	2 00	Free.
302	The same, in rings, pastilles or discs, for bottles or flasks	kilo.	2 50	,,
303	Vegetable hair in bulk or plaits. G. W.	,,	0 10	60
304	Dextrine and dried paste for glueing. G. W.	,,	0 20	25
305	Oakum for sheathing. G. W.	,,	0 40	Free.
306	Concrete extract of logwood. G. W.	,,	0 65	25
	Glucose for industrial purposes:			
307	Pure. W. I. P.	,,	7 00	25
308	Solid or liquid. G. W.	,,	0 25	25
	India rubber. G. W.:			
309	Raw	,,	0 40	5
310	In plates	,,	2 00	5
311	In plates or cables combined with cloth or wire gauze	kilo.	1 20	25
312	Stoppers for bottles or flasks	,,	12 00	Free.
313	Hardened or vulcanized: in plates. W. I. P.	,,	4 00	25
	Gums and resins. W. I. P.:			
314	Dammar gum	,,	1 20	Free.
315	Gum lac	,,	1 20	,,
316	Gum mastic in lumps or powder	,,	4 00	,,
317	Tragacanth gum in lumps or in powder	,,	3 50	,,
317*a*	Gum copal	,,	2 00	,,
317*b*	Sandarac gum	,,	1 20	,,
318	Pine or vegetable fat. G. W.	,,	0 10	15
319	Mixed herbs, whole or powdered, for manufacturing liqueurs. W. I. P.	kilo.	3 00	25
320	Natural leaves, painted or varnished. W. I. P.	,,	5 00	25
321	Juice of mushrooms for sauces. G. W.	,,	0 50	25
	Cane. G. W.:			
322	Raw	,,	0 30	Free.
323	Prepared for furniture	,,	1 80	,,
324	Yeast and ferments. G. W.	,,	0 30	5
325	Hops. G. W.	,,	1 20	5
326	Molasses. G. W.	,,	0 15	25
327	Moss in bulk or packets, for flower makers. W. I. P.	kilo.	1 00	25
328	Dyewoods, in natural state, in splints, saw dust or crushed. G. W.	kilo.	0 20	Free.
329	Paste prepared in pieces for making phonograph cylinders. W. I. P.	kilo.	0 80	25
330	The same, in plates for gramophone discs. W. I. P.	kilo.	1 20	25
331	Pine resin for manufacturing soap or for ships. G. W.	kilo.	0 10	Free
332	Rubber solution for waterproof coats. W. I. P.	,,	2 00	25
333	Sumac for tanning or dyeing. G. W.	,,	0 20	5
	IV.—*Manufactured products.*			
334	Ornaments or figures of starch, for pies or sweetmeats. W. I. P.	kilo.	8 00	25
335	Dish rests of straw or cane matting. W. I. P.	,,	3 00	35
	Baskets. G. W.:			
336	Of cane or osier, for linen	,,	1 20	60
337	Of osier, straw, cane, rush and similar, with or without inner part of paper, cardboard or cloth, not containing silk, for scholars, comestibles, knives or other purposes	kilo.	2 00	60
	Manufactures of celluloid with or without parts or admixture of other materials. W. I. P.:			
338	Hair pins and arrows	kilo.	10 00	25
339	Cigar and cigarette holders	,,	20 00	35
340	Toilet powder boxes	,,	10 00	35
341	Cigar cases or snuff boxes	,,	10 00	35
342	Collars and cuffs, for shirts	,,	10 00	25
343	Small pictures and cards, for book markers; fancy pictures for congratulation, and those for collections, with or without open worked or coloured parts, whether transparent or not	kilo.	20 00	25
344	Jewel cases, empty	,,	15 00	35
345	Combs, plain or open worked, ornamental	,,	15 00	25
346	The same, circular, for children	,,	10 00	25
347	Articles not specially mentioned	,,	6 00	25
	Brushes. W. I. P.:			
348	Of vegetable fibres, for floors, doors, windows, laundresses or for horses	kilo.	1 00	60
349	Of vegetable material, pure or mixed with bristles, with wooden mountings, for clothes, hair, table, hats or the face	kilo.	4 00	60
350	Of vegetable material for the nails	,,	2 00	35
	Cork. W. I. P.:			
351	Stoppers, with parts of common metal, nickelled or not	kilo.	4 00	25
352	The same, silvered	,,	6 00	35
353	Stoppers with parts of faïence, wood or glass	,,	2 40	25
354	The same, with parts of crystal or porcelain	,,	2 40	35

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
355	Stoppers combined with common metal, for scent bottles ....kilo.	3 00	25
356	Bands, smooth or plaited, glued or not on tissue or paper, for hats or other purposes....kilo.	6 00	25
357	Wreaths, crosses and other funeral ornaments of immortelles, with inner part of straw or any other material. N. W. ....kilo.	1 00	60
358	Manufactures of corozo, n. s. m., with or without parts of any other material. W. I. P. ....kilo.	6 00	25
359	Cradles of cane or osier. G. W. .... ,,	1 20	60
	Brooms:		
360	Of twigs, with or without handle, for ships ....doz.	3 00	60
361	Common, with or without handle.... ,,	6 00	60
362	Mechanical, special, for brushing carpets.... ,,	72 00	60
363	Of vegetable materials, with or without handle, for floors or other purposes ....doz.	6 00	60
364	Brushes, small, of vegetable materials, for cleaning crockery. G. W. ....kilo.	1 20	60
	Felt. G. W.:		
365	Tarred, for sheathing vessels.... ,,	0 25	25
366	The same, also felt so-called "*rubberoid*," "*elastin*," and other like, for roofing ....kilo.	0 40	25
367	Untarred, for boilers.... ,,	2 00	25
368	Envelopes of straw or other vegetable material, and straw bands for packing bottles and flasks. G. W. ....kilo.	0 40	35
369	Gum and compositions, liquid, for glueing, with or without brush, for office use. W. I. P....kilo.	0 80	25
	Manufactures of india rubber, with or without parts or admixture of any other material. W. I. P.:		
370	Alphabets or letters glued on wood or metal ..kilo.	5 00	25
371	Rings for packing tins.... ,,	2 00	25
372	Tubes or hose, with or without tissue, with or without parts of common metal, for liquids..kilo.	1 40	25
373	The same for gas lamps .... ,,	6 00	25
374	Brushes for the teeth and nails .... ,,	6 00	35
375	Machine belting, with or without tissue or parts of metal ....kilo.	3 00	5
376	Erasers.... ,,	6 00	25
377	Rubber prepared for dentists.... .... ,,	16 00	25
378	Pads for animals .... ,,	4 00	25
379	Tyres solid, for vehicles.... ,,	1 00	25
380	The same, pneumatic .... ,,	8 00	25
381	Floor mats, with figures, letters or open worked parts....kilo.	4 00	25
382	Soles and parts for footwear .... ,,	6 00	25
383	Life belts, with or without tissue.... ,,	4 00	25
384	Snuff boxes .... ,,	10 00	35
385	Articles not specially mentioned .... ,,	8 00	25
	Manufactures of hardened india rubber, with or without parts or admixture of any other material. W. I. P.:		
386	Hair pins and arrows ....kilo.	10 00	25
387	Cigar and cigarette holders .... ,,	15 00	35
388	Cigar cases .... ,,	10 00	35
389	Cylinders and discs, with records for phonographs and gramophones ....kilo.	5 00	25
390	The same, without records .... ,,	2 50	25
391	Tickets ("*Fichas*"), stamped, for railways or other purposes n. s. m. ....kilo.	15 00	25
392	The same, unstamped .... ,,	8 00	25
393	Combs, plain or open worked, ornamental .... ,,	15 00	25
394	The same, circular, for children .... ,,	10 00	25
395	Articles not specially mentioned .... ,,	6 00	25
	Wax: W. I. P.:		
396	Sealing, for letters .... ,,	2 00	25
397	Bottling and packing .... ,,	0 80	25
398	Soles of cork, with or without parts of any other material. W. I. P....kilo.	2 50	25
399	Life belts of cork, covered or not with tissue. N. W....kilo.	1 60	25

V.—*Wood.*

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
	Building timber: planks, boards, beams or the like, per square mètre of 25 millimètres in thickness:		
400	Pine, unplaned ....mètre	0 60	25
401	The same, planed or grooved, or planed and grooved mètre	0 80	60
402	Common: Poplar, birch, oak, &c. unplaned .. ,,	1 00	35
403	The same, planed or grooved, or planed and grooved mètre	1 20	60
404	Fine cabinet-makers' wood, unwrought ....cubic decimètre	0 05	Free.
405	Wood: Guayaquil rushes, split or not....100	100 00	35
406	Hoops. G. W ....kilo.	0 20	Free.
407	Laths, painted or not, for plants. G. W. .... ,,	0 20	25
408	Laths of pine, for fences. G. W. .... ,,	0 04	25
409	Small boards of white wood, prepared for the manufacture of cases, whether tongued or grooved or not. G. W....kilo.	0 10	60
410	The same, for picture backs. G. W.... ,,	0 20	25
411	Small boards of cedar, prepared for making cigar boxes. G. W....kilo.	0 50	25
412	Sticks for matches. G. W. .... ,,	0 05	25
	Manufactures of wood, with or without parts of any other material:		
413	Curtain-loop holders and curtain rings. W. I. P. kilo.	2 00	35
414	Glove stretchers. W. I. P. .... ,,	10 00	25
415	Ornaments of sawdust paste, with or without veneers, for furniture. W. I. P.... ....kilo.	2 50	25
416	Cruet stands, with cruets of glass. G. W. .... ,,	1 20	25
417	The same, without cruets. W. I. P. .... ,,	1 50	25
418	Mealers or mortars. W. I. P. .... ,,	0 60	25
419	Frames, for pack or other saddles and harness. W. I. P. ....kilo.	1 50	25
420	Chair or armchair seats, perforated, plain or stamped, or of plaited cane. G. W. ....kilo.	0 60	60
	Seats for W. C. G. W. .... ,,	0 60	60
421	Dish mats to roll up. W. I. P.... ,,	2 00	25
422	Coffins of white wood, whether mounted, painted, varnished, metal lined, or not, with or without ornaments or covered with tissue G.W. ..kilo.	0 80	60
423	The same, of mahogany, cedar, jacaranda, walnut, rose, sandal or other similar wood, solid or veneered, with or without crystal or glass lid. G. W....kilo.	1 60	60
424	Buckets, porringers and tubs. G. W. .... ,,	0 40	35
425	Cushions for billiard tables. W. I. P. .... ,,	2 00	25
426	Barrels, casks, pipes or kilderkins, put together or in shooks, with or without heads, lids or hoops. G. W. ....kilo.	0 40	25
427	Kegs, up to 12 litres capacity. G. W. .... ,,	0 60	25
428	Embroidery frames. W. I. P.... ,,	1 00	Free.
429	Sticks fitted with iron or steel ribs, for sunshades or umbrellas. W. I. P. ....kilo.	1 00	15
430	Trunks and valises, lined or not with sheepskin, rubber, tin plate, canvas or paper. G. W. ..kilo.	0 60	35
431	Trunks and valises of camphor wood. N. W... ,,	0 80	35
432	The same, lined with leather. N. W. .... ,,	1 40	35
433	Keyhole guards. W. I. P.... ,,	6 00	25
434	Cigar or cigarette holders. W. I. P... .... ,,	10 00	35
435	Buttons, *with or without shank*, varnished, for wearing apparel, carriages or other purposes. W. I. P. ....kilo.	5 00	25
436	Button moulds, uncovered. W. I. P. .... ,,	1 50	25
437	Pushes for electric bells. W. I. P. .... ,,	6 00	25
438	Easels for painters. W. I. P. .... ,,	1 00	15
439	Tobacco pipes, unpacked or in cardboard boxes. W. I. P. ....kilo.	6 00	35
440	Snuff boxes, large and small, without incrustations of mother-of-pearl, tortoise-shell or ivory. W. I. P. kilo.	2 50	35
	Toilet boxes, for powder, with or without puffs. W. I. P. ....kilo.	2 50	35
	Cigar cases. W. I. P.... .... ,,	2 50	35
	Curtain poles. W. I. P.... .... ,,	2 50	35
441	Cash registering apparatus. W. I. P. .... ,,	2 00	25
	Cases for stringed instruments. W. I. P.... ,,	2 00	25
	Beads for making rosaries and for other purposes. W. I. P. ....kilo.	2 00	25
442	Boxes for apothecaries, including those made of wood shaving. G. W. ....kilo.	0 50	25
	Cigar cases, large and small, of cedar. G. W... ,,	0 50	25
	Boxes for printing type. G. W. .... ,,	0 50	25
443	Cases for packing liqueurs and for other purposes G. W. ....kilo.	0 10	60
444	Bedstead slides ("*camas para ruedas*"). G. W... ,,	0 30	25
445	Peg wood. G. W.... ,,	0 20	25
446	Cross pieces for telephone or telegraph posts. G. W. kilo.	0 20	25
447	Forks and spoons, except those of ebony, for salad. W. I. P. ....kilo.	3 00	25
	Large and small spoons and ladles, except those of ebony. W. I. P. ....kilo.	3 00	25
	Paper cutters except those of ebony. W. I. P... ,,	3 00	25
448	The same, of ebony. W. I. P... .... ,,	6 00	25
449	Veneering wood for furniture. G. W. .... ,,	0 80	5
450	Staves, wrought. G. W.... ,,	0 40	15
451	,, unwrought. G. W. .... ,,	0 12	Free.
452	Handspikes. G. W.... .... ,,	0 30	,,
453	Pegs for footwear. G. W.... ,,	0 20	25
454	Stirrups, without carving. W. I. P.... ,,	0 65	25
455	,, with carving. W. I. P.... ,,	1 30	25
456	Sheaths or cases, empty, with or without lining of paper, oilcloth or tissue not containing silk, for jewels. W. I. P. ....kilo.	5 00	35
457	The same, for cigar holders. W. I. P. .. .... ,,	5 00	25
458	Sheaths or cases, empty, with or without lining of paper, oilcloth or tissue not containing silk, for plate or fancy articles. W. I. P....kilo.	3 00	35
459	Spectacle cases, lined or not with tissue or paper. W. I. P. ....kilo.	1 60	25
460	Cases, empty, for school requisites. G. W..... ,,	1 00	25
461	Heads or lids, fitted together or not, for barrels, casks, pipes or kilderkins. G. W. ....kilo.	0 40	25
462	Rope thimbles or cringles. G. W. .... ,,	0 50	Free
463	Hames for harness collars. G. W. .... ,,	0 50	25
464	Curtain poles, with or without rings, knobs or other similar accessories of wood, whether painted, varnished, or not. G. W. ....kilo.	1 00	35
465	The same, bronzed, gilt or silvered. G. W..... ..	1 60	35
466	Poles or shafts for carriages, in the rough. G. W. kilo.	0 40	25
467	The same, wrought. G. W. .... ,,	0 60	60
468	Liqueur stands, with or without bottles, common quality. W. I. P. ....kilo.	1 50	35
469	The same, better quality. W. I. P.	According to appraisement.	35
470	Toothpicks. W. I. P. ....kilo.	1 00	25
471	Taps for barrels, casks, pipes or kilderkins, varnished or not. G. W....kilo.	0 80	25
472	Handles for spades, adzes, "*combos*," scythes, axes, miners' lamps, mallets, hammers, shovels, picks, rakes, saws, and the like. G. W. ....kilo.	0 20	60
473	Handles for chisels, large and small planes, files, awls, punches, hand-saws, or other like tools. G. W. ....kilo.	0 40	60
474	Broom or mop handles. G. W. .... ,,	0 30	60
475	Penholders. W. I. P.... ,,	3 00	25
476	Handles for feather dusters. G. W. .... ,,	0 60	25
477	Mannikins with head, for milliners and tailors. W. I. P. ....kilo.	3 00	25
478	The same, without head. W. I. P. .... ,,	1 50	25

SECTION II.—VEGETABLE PRODUCTS—continued.

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
	Manufactures of wood, &c.:		
479	Frames, large and small, set or not, prepared or not with plaster or any other material, varnished, bronzed, gilt, painted or silvered, for pictures, mirrors or other purposes. G. W. .....kilo.	1 20	60
480	The same, white, ready for gilding, &c. G. W. ,,	0 80	60
481	Blocks for wheels of carts, cars or carriages. G. W. kilo.	0 30	25
482	Mallets for kitchen use. W. I. P. ..... ,,	1 00	60
483	Mouldings prepared or not with plaster or any other material, varnished, bronzed, gilt, painted or silvered. G. W. .....kilo.	0 50	60
484	The same, white, ready for gilding, &c. G. W. ,,	0 30	60
485	Mouldings of sawdust paste, with or without veneers, for furniture. W. I. P. .....kilo.	2 50	60
486	Furniture: Benches, step ladders, chairs, sofas or lounges of wood, with seat and back of same materials, fitted or not, whether or not varnished, painted or waxed, except those of beech wood called "Vienna." G. W. .....kilo.	0 30	60
487	The same, with seat of cane, cardboard, shag or other similar tissue, and back of same materials or of wood, and those called "Vienna," with seat of cane or plain wood, stamped or perforated, with or without back of same materials. G. W. kilo.	0 60	60
488	Furniture: Benches, chairs, sofas or lounges of carved wood, with seat of cane or of stamped leather, with or without back of same materials or of wood, whether or not varnished, painted or waxed, for offices or dining rooms. G. W. ..kilo.	1 00	60
489	Furniture: Benches, chairs, sofas or lounges of osier or cane, with or without wooden frame. G. W. kilo.	1 20	60
490	Furniture: Benches, chairs, sofas or lounges of wood, upholstered with any tissue, leather or any imitation thereof, fitted or not, whether or not varnished, painted or waxed. G. W.....kilo.	1 75	60
491	The same, upholstered in white, without other outside covering. G. W.....kilo.	1 20	60
492	The same, in skeleton form. G. W. ..... ,,	1 00	60
493	Furniture of common wood, such as: fir, beech, oak or common American walnut, n. s. m., with or without mirrors or marble tops, whether painted, varnished, waxed or not, fitted together or in detached parts. G. W. .....kilo.	0 60	60
494	The same, of fine wood, such as: mahogany, cedar, jacaranda, cork-tree, common or fine walnut, rose wood, sandal wood, thuya or other similar wood, solid or veneered. G. W. .....kilo.	1 50	60
495	Furniture: gilt, inlaid with mother-of-pearl or other materials, or ornamented with common metal, with or without mirrors or marble tops, whether covered with stuff or with cane seat, or not, fitted together or in detached parts. G. W. .....kilo.	2 25	60
496	Furniture of other kinds, n. s. m. .....According to appraisement.		60
497	Pallettes for painters. W. I. P. .....kilo.	3 00	Free.
498	Spring sticks for blinds. G. W. ..... ,,	0 80	25
499	Floors, mosaics, jointed wood, slats or laths, glued or not on tissue, framed or not, for ornamenting, wainscotting or flooring. G. W.....kilo.	0 80	35
	Blinds or Venetian blinds made of small boards or sticks, with or without cornices or other ornaments, whether or not painted or varnished. G. W. .....kilo.	0 80	35
500	Combs, large and small. W. I. P. ..... ,,	4 00	25
501	Pieces chalked for pyrogravure. G. W. ..... ,,	0 80	25
502	Doors and windows, fitted or in pieces. G. W. ,,	0 80	60
503	Wheel spokes, wrought or not. G. W. ..... ,,	0 40	25
504	Rules for offices. W. I. P. ..... ,,	2 50	25
505	Oars for boats.....each	2 50	15
506	Rosaries. W. I. P. .....kilo.	2 00	25
507	Wheels for carts, cars or carriages. G. W. .... ,,	0 30	60
508	The same, with solid rubber tyres. G. W. .... ,,	1 00	60
509	The same, with pneumatic tyres. G. W. ..... ,,	2 50	60
510	Heels, uncovered, for footwear. W. I. P. .... ,,	1 50	25
511	The same, covered with celluloid. W. I. P. .. ,,	3 00	25
512	The same as those of the two foregoing numbers, covered with leather or tissue of silk or containing silk. W. I. P. .....kilo.	3 00	35
513	Letter, invoice, &c. clips, varnished or not, with springs of common metal, nickelled or not. W. I. P. .....kilo.	1 20	25
514	Stoppers. G. W. ..... ,,	0 50	25
515	Type and letters, printing. G. W..... ,,	3 00	25
516	Rat traps. G. W..... ,,	1 20	25
517	Articles for domestic use, n. s. m., neither painted nor varnished, such as beaters for chocolate pots, pastry moulds, &c. W. I. P. .....kilo.	0 80	25
518	Articles n. s. m., whether or not lacquered, painted, varnished, bronzed, gilt or silvered, such as napkin rings, trays, &c. W. I. P. .....kilo.	2 50	25
	VI.—*Tobacco.*		
519	Cigarettes, including the weight of wrapper or receptacle, but exclusive of wooden or metal boxes. 9 *pesos per kilo.* .....kilo.	12 00	Specific duty.
520	Cigars N. W. 6 *pesos per kilo.* ..... ,,	10 00	,,
521	Snuff. N. W. 5 *pesos per kilo.* ..... ,,	5 00	,,
	Tobacco. N. W.:		
522	Leaf. 2 *pesos*, 60 *centavos per kilo.* ..... ,,	3 00	,,
523	Cut. 4 *pesos per kilo* ..... ,,	3 50	,,

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
	SECTION III.		
	MINERAL PRODUCTS.		
	I.—*Fine metals. Jewellery.*		
	Jewellery, with or without coral, jet, pearls, precious stones, or parts of any other material:		
524	Of gold or platinum .....According to appraisement.		5
525	Of silver, whether gilt or not..... ,,	,,	5
526	Amalgam of gold, silver or platinum for plugging the teeth. W. I. P.....gramme	0 16	25
	NOTE.—The paper in which this product is wrapped shall solely be considered as packing.		
527	Piping cord, purl, embroideries, threads and spangles of silver, with or without gilding, with or without core of any other material. W. I. P. ....gramme	0 15	15
	NOTE.—The paper in which these articles are wrapped shall solely be considered as packing.		
	Cigar cases with or without parts of other material or stones except brilliants. N. W.:		
528	Of gold or platinum .....gramme	2 00	35
529	Of silver, whether gilt or not ..... ,,	0 10	35
530	Coral, wrought or not. N. W.....kilo.	25 00	15
531	Epaulettes of silver thread, whether gilt or not, for officers .....pair	80 00	5
532	Galloons or trimmings of silver, whether gilt or not, even containing silk or imitations thereof. W. I. P.....gramme	0 10	15
533	Booklets of gold or silver foil, for gilding or silvering. W. I. P.....gramme	0 16	15
	NOTE.—The packing only includes the sheets of paper between which the metal foil is placed, and the paper in which the booklets are wrapped.		
534	Coins, except small national coins of less than 0.835 in fineness .....According to appraisement.		Free.
	Gold. N. W.:		
535	In powder or ingots .....gramme	2 00	,,
536	Rolled, for dentists..... ,,	2 00	15
537	Articles not specially mentioned ..... ,,	2 00	35
538	Passementerie of silver, gilt or not, with or without core of any other materials. W. I. P.....gramme	0 10	35
539	Pearls. N. W..... ,,	50 00	5
	Precious stones. N. W.:		
540	Brilliants, rubies, emeralds, sapphires ..... ,,	50 00	5
541	Amethysts, garnets, opals, topazes, turquoises and the like .....gramme	6 00	5
	Silver. N.W.:		
542	Ingot or scrap ..... ,,	0 06	Free.
543	Articles n. s. m. whether gilt or not, with or without parts of any other material .....gramme	0 08	35
	Platinum. N. W.:		
544	In sheets or wire ..... ,,	1 00	25
545	Articles not specially mentioned..... ,,	2 00	25
546	Pens of gold. N. W. ..... ,,	2 03	35
547	Watches: *Gold*, with single or double case, *exceeding* 40 mm. in diameter, measured inside the case.each	50 00	15
548	The same, *not exceeding* 40 mm. in diameter.... ,,	35 00	15
549	The same, with pearls or precious stones, except brilliants .....each	45 00	15
550	*Silver*, with single or double case ..... ,,	9 00	15
551	The same, gilt or plated with gold ..... ,,	20 00	15
552	*Gold* or *silver* with single or double case, such as chronometers, semi-chronometers, or repeating watches; watches with calendar, or with brilliants According to appraisement.		15
553	*Common metal*, with single or double case, whether nickelled or not .....each	3 00	15
554	The same, silvered or plated with silver ..... ,,	6 00	15
555	The same, gilt or plated with gold ..... ,,	12 00	15
	II.—*Iron or steel.*		
	Iron or steel for buildings and industrial purposes. G. W.:		
556	Lubricators of tin plate .....kilo.	1 00	5
557	Wire, round, square or other shapes, barbed or not, whether or not galvanized, coppered, tinned, painted, or burnished .....kilo.	0 12	Free.
558	The same, covered, for milliners, flower-makers or electric-current transmission, also musical instrument strings .....kilo.	1 50	,,
559	Fasteners, or staples for fence-wire or vineyards ,,	0 20	,,
560	Irons for strengthening cases, fasteners for electric bell wire, bookbinders or other purposes ....kilo.	0 40	25
561	Busks, whether sheathed or not, for hooking or for clothing or corsets.....kilo.	2 50	5
562	Bars of all shapes, unwrought ..... ,,	0 09	Free.
563	Stands or capitals ..... ,,	0 30	15
564	Axel boxes for cars, carts or carriages ..... ,,	0 30	15
565	Ridging, guttering and tanks, whether tinned, galvanized, or not .....kilo.	0 30	25
566	Treenails for ships ..... ,,	0 20	Free.
567	Cables or ropes of wire..... ,,	0 40	,,
568	Chains with links *not exceeding* 40 mm. in circumference, for carts, ploughs or other purposes n.s.m. kilo.	0 30	15
569	The same, with links *exceeding* 40 mm. in circumference.....kilo.	0 20	Free.
570	Switches, complete, and detached parts thereof ,,	0 15	5
571	Pipes or tubes, including elbows, joints, T and other complementary accessories, of *cast iron* .....kilo.	0 15	5
572	The same, of *hammered iron*, whether galvanized or not.....kilo.	0 30	5
573	The same, thin, for chimney flues, stoves, &c... ,,	0 50	5
574	Pipes of flexible iron or steel ..... ,,	1 20	5
575	Venetian blinds, with or without accessories, for windows .....kilo.	0 70	35
576	Spikes for railway rails ..... ,,	0 20	Free.
577	Cross pieces for telegraph and telephone poles .. ,,	0 20	,,

Nos.	Goods.	Valuation 18 *d.* P. C.	Per centage.
578	Axles, carriage, with or without box, without nuts kilo.	0 40	15
579	The same, with nuts of common metal, whether nickelled, silvered, or not ....kilo.	0 70	15
	NOTE.—Carriage axles cover those of 13½ centimètres or less circumference measured on the journal, namely at the polished end of the axle entering into the box.		
580	Axles, with or without nuts of same metal, except carriage axles....kilo.	0 30	Free.
581	Special containers for sulphuric acid .... ,,	0 10	25
582	Hawse pipes for vessels .... ,,	0 30	Free.
583	Scupper nails or rivets .... ,,	0 15	,,
584	Hoop iron.... ,,	0 10	,,
5	Washers and nuts, threaded or not, tinned, galvanized, or not ....kilo.	0 30	25
586	Grease boxes for wagon wheels .... ,,	0 30	25
587	Shackles for anchors or chains; rope thimbles or cringles ....kilo.	0 40	Free.
588	Tin-plate, common .... ,,	0 20	,,
589	The same, stamped, painted or varnished .... ,,	0 40	25
590	Filings .... ,,	0 60	25
591	Ingots .... ,,	0 05	Free.
592	Tyres .... ,,	0 25	,,
593	Cocks for pipes .... ,,	0 60	5
594	Water counters .... ,,	0 80	25
595	Gas or electric light counters.... ,,	0 80	Free.
596	Mouldings, whether tinned, galvanized, or not.. ,,	0 30	60
597	Docks for loading and landing goods .... ,,	0 30	15
598	Grates for sewers, for cooking ranges and for stoves kilo.	0 30	25
599	Sheet iron, *plain*, neither painted nor galvanized ,,	0 10	Free.
600	The same, and bars of all shapes, painted, tinned or galvanized ....kilo.	0 20	25
601	Sheets, *channelled*, neither painted nor galvanized kilo.	0 12	5
602	The same, galvanized (1).... ,,	0 20	35
603	Fishplates for railways.... ,,	0 12	Free.
604	Pens for machine ruling .... ,,	10 00	,,
605	Bridges .... ,,	0 30	15
606	Railings or balustrades for balconies, windows, gardens or other purposes ....kilo.	0 30	60
607	Springs for carriages and carts.... ,,	0 50	15
608	The same, for railway carriages and wagons .. ,,	0 40	25
609	The same, for locomotives and tenders .... ,,	0 60	Free.
610	Springs of wire for furniture seats .... ,,	0 30	25
611	Railway rails .... ,,	0 08	Free.
612	Wheels with or without axles .... ,,	0 25	,,
613	Milk cans, mounted, of a capacity of above 30 litres kilo.	0 60	25
614	The same, unmounted, composed of lid, bottom, chain, hoops, and sheet forming the body....kilo.	0 40	25
615	Wire gauze, loosely woven, whether or not painted, tinned, or galvanized, for poultry yards or sifters kilo.	0 50	5
616	The same, close woven, for sieves, lids or other purposes ....kilo.	1 25	5
617	Buffers for railway carriages .... ,,	0 40	25
618	Turntables for railways .... ,,	0 40	25
619	Screws, bolts with or without nuts, whether tinned, galvanized, or not....kilo.	0 40	25
620	The same, for carriages .... ,,	0 60	25
621	The same, for railways or machines.... ,,	0 40	Free.
622	Railway sleepers .... ,,	0 12	15
623	Whalebones and frames for parasols and umbrellas kilo.	0 60	15
624	Joists, X, posts and the like, also corresponding couplings, wrought, for buildings....kilo.	0 30	15
625	Shavings for cleaning floors .... ,,	0 60	25
	Manufactures of iron or steel, with or without small parts of any other material, whether or not varnished, bronzed, coppered, tinned, galvanized or painted:		
626	Ornaments for coffins. W. I. P. ....kilo.	0 80	25
627	The same, nickelled. W. I. P.... ,,	1 20	25
628	The same, gilt or silvered. W. I. P.... ,,	2 00	35
629	Ornaments of *tin-plate*, for coffins. W. I. P. .. ,,	1 00	60
630	The same, nickelled, gilt or silvered. W. I. P. ,,	2 00	60
631	Steels of iron, steel, or emery, with handle of wood, bone, hartshorn, common metal or composition, for table knives. W. I. P....kilo.	3 00	25
632	The same, with parts or handle of silvered metal. W. I. P. ....kilo.	8 00	35
633	The same, with ivory handle. W. I. P. .... ,,	16 00	35
634	Needles for gramophones. W. I. P. .... ,,	10 00	25
635	Cruet stands, including those of wire, without cruets, whether nickelled or not, for table use. W. I. P. ....kilo.	1 50	25
636	The same, gilt or silvered. W. I. P. .... ,,	3 00	35
637	Cruet stands of *tin-plate*, without cruets, whether nickelled or not, for table use. W. I. P. ....kilo.	1 50	60
638	The same, gilt or silvered. W. I. P. .... ,,	3 00	60
639	Alphabets, letters and numbers, whether nickelled or not, for marking or engraving. W. I. P.....kilo.	2 00	25
640	Pins, ordinary or safety, with or without head of glass, faience or composition. W. I. P. ....kilo.	2 00	25
641	The same, with head of crystal or porcelain. W.I.P. kilo.	2 00	35
642	The same, gilt or silvered. W. I. P. .... ,,	6 00	35
643	Key rings, with or without chain, whether nickelled or not. W. I. P. ....kilo.	5 00	25
644	The same, gilt or silvered. W. I. P. .... ,,	8 00	35

(1) See Decree No. 417. of March 21, 1908.

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
645	Coffins, with or without metal ornaments or tissue padding, with or without crystal or glass lid, mounted or not. G. W....kilo.	0 80	60
646	Pails, tinned or galvanized. G. W.... ,,	0 30	15
647	Trays with or without the borders cut or rounded, whether lacquered, nickelled or not. W. I. P. kilo.	1 50	25
648	Bath of *cast iron*. G. W. .... ,,	0 30	35
649	The same, enamelled with faience or porcelain. G. W. ....kilo.	0 50	35
650	Baths of *hammered iron* or *tin-plate*. G. W .... ,,	1 00	35
651	The same composed of several pieces, for douches. G. W....kilo.	1 60	35
652	Trunks and valises of *hammered iron* or *tin-plate*. G. W. ....kilo.	1 00	35
653	Boat hooks and rowlocks. G. W.... ,,	0 60	15
654	Buttons and button sets, nickelled or not, for collars, shirt fronts and cuffs. W. I. P ....kilo.	5 00	25
655	Buttons, hooks and eyes for footware. W. I. P ,,	2 50	25
656	The same, combined with celluloid. W. I. P... ,,	4 00	25
657	Buttons for wearing apparel or for trimming clothing. W. I. P....kilo.	2 50	25
658	The same, or moulds, uncovered. W. I. P .... ,,	2 00	25
659	Common hooks, whether or not on tissue not containing silk, for wearing apparel. W. I. P..kilo.	2 50	25
660	Dome fasteners, whether or not on tissue not containing silk, for dresses. W. I. P ....kilo.	5 00	25
661	Chains for horses or dogs. G.W.... ,,	0 60	25
662	Chains, for scales, suspensions, or safety chains for doors. G. W.... ....kilo.	0 60	15
663	Chains, nickelled or not, for watches. W. I. P. ,,	5 00	25
664	The same, gilt or silvered. W. I. P .... ,,	8 00	35
665	Safes, with or without stand or other parts of wood. G. W .. ....kilo.	0 60	35
666	Cash boxes. G. W .... ,,	1 00	35
666*bis*	Cash registering machines, whether nickelled or not. G. W ....kilo.	2 00	25
667	Padlocks, common. W. I. P.... ,,	1 00	25
668	The same, better quality. W. I. P.... ,,	2 00	25
669	Capsules for bottles, with or without parts of cork. G. W....kilo.	1 00	5
670	Bedsteads and cots, with or without parts or ornaments of bronze, complete, in cases or crates ("*jabas*"). G .W....kilo.	0 40	35
671	The same, incomplete, with or without iron strips or fasteners. G. W ....kilo.	0 50	35
672	Bedsteads and cots, with head of bronze and feet of iron or vice-versa, complete, with or without bronze ornaments in the iron parts, in cases or crates ("*jabas*"). G. W....kilo.	0 80	35
673	The same, incomplete, with or without iron strips or fasteners. G. W ....kilo.	1 20	35
674	Door locks, English or North American and imitations thereof, and door locks of the pattern made in the country, with or without knob, with one or more keys. W. I. P....kilo.	0 80	25
675	Door locks, French and imitation thereof, with or without knob, with one or more keys. W.I.P..kilo.	1 40	25
676	The same, spring ("*de golpe*"). W.I.P .... ,,	2 00	25
677	The same, so called "*de bomba*." W. I. P.... ,,	3 00	25
678	Locks with or without bell ("*campanilla*"), for trunks, valises, cases or furniture. W. I. P..kilo.	1 25	25
679	Cigar cases or tobacco cases, nickelled or not. W. I. P....kilo.	5 00	35
680	The same, gilt or silvered. W. I. P .... ,,	8 00	35
681	*Cut* or *rough* nails, over 25 millimetres in length, for frame work. G. W ....kilo.	0 15	25
682	The same, of *wire*. G. W .... ,,	0 20	25
683	Horse-shoe nails. G. W.... ,,	0 40	25
684	Nails, large and small, tacks and brads, of *iron* or *steel* or of *iron* or *steel wire*, of all sizes, for other purposes n. s. m. G. W....kilo.	0 50	25
685	Nails, large and small, of iron or steel, or of iron or steel wire, over 25 millimetres in length, with head of composition, faience, glass or metal, whether nickelled or not. G. W....kilo.	0 80	25
686	The same, with head of gilt or silvered metal, of crystal, porcelain, or covered with leather. G.W. kilo.	1 20	35
687	Large and small nails, of iron or steel, or of wire of the same metals, not exceeding 25 mm. in length, with head of composition, faience, glass, or nickelled or non-nickelled metal. G. W ....kilo.	1 20	25
688	The same, with head of gilt or silvered metal, of crystal, porcelain, or covered with leather. G.W. kilo.	1 50	35
689	Fuel-saving cooking ranges, with or without accessories of the same material or tiles ("*ladrillos*"), with or without ornaments of bronze or copper. G. W....kilo.	0 30	25
690	The same, wholly or partly enamelled. G. W... ,,	0 40	25
691	The same, with boilers or other accessories of bronze or copper. G. W ....kilo.	0 60	25
692	Small stoves or portable heaters, to burn paraffin or mineral oil, with or without accessories of the same material, ornamented or not with bronze or copper. G. W....kilo.	0 60	25
693	The same, with accessories of bronze or copper. G. W....kilo.	1 20	25
694	Wire mattresses and springs, mounted or not, with woolen parts, upholstered with stuff of cotton or of other vegetable fibres. G. W ....kilo.	0 60	60
695	The same, of wire texture or with hooks ("*de gancho*") with or without parts of wood. G. W. ....kilo.	0 50	60
696	Water-closet apparatus and urinals, with or without attached seat or cover of wood or other material, to be permanently fixed. G. W ....kilo.	0 30	25
697	The same, with faience or porcelain. G. W.... ,,	0 60	25
698	Counterweights for hanging lamps. G. W .... ,,	0 30	25

SECTION III.—MINERAL PRODUCTS—continued.

Nos.	Goods.	Valuation 18 *d.* P. C.	Percentage.
	Manufactures of iron or steel, &c.:		
699	The same, with bronze or copper plate, with or without chains. G. W. ....kilo.	0 60	25
700	Penknives, with one to three blades, up to current quality ....doz.	3 00	35
701	The same, with four to six blades	6 00	35
702	The same, fine quality, and penknives with more than six blades	According to appraisement.	35
	NOTE.—Tweezers, scissors, corkscrews and other parts are held to be blades.		
703	Large and small knives, with handle of wood, horn or bone, for kitchen use. W. I. P ....kilo.	1 50	25
704	Tin openers. W. I. P.... ..	1 00	25
705	Knives and forks and carving knives, imported separately or not with handle of horn bone, wool, iron or steel, whether nickelled or not, common, for table use. W. I. P....kilo.	2 00	25
706	The same, of better quality, W. I. P .... .,	3 00	25
707	The same, with handle of silvered iron or steel. W. I. P....kilo.	6 00	35
708	The same, with handle of composition, called ivorine. W. I. P....kilo.	6 00	25
709	The same, with handle of ivory, with or without silvered or nickelled blade, or monogram. W. I. P. kilo.	20 00	35
710	The same, with handle of mother-of-pearl, with or without nickelled blade. W. I. P ....kilo.	20 00	25
711	The same, with silvered blade. W. I. P .... ,,	30 00	35
712	Springs for phonographs. W. I. P	6 00	25
713	The same, for hanging and mantel clocks. W.I.P ,,	10 00	25
714	The same, for watches. W. I. P.... ,,	20 00	25
715	Drawing pins. W. I. P .... .,	4 00	25
716	Curling irons, with or without handle of wood. W. I. P....kilo.	2 00	25
717	Rods or supports for incandescent mantles. W. I. P. kilo.	4 00	25
718	Stirrups, large and small, with or without straps of leather, parts or corresponding buckles of the same metal. W. I. P ....kilo.	1 00	25
719	The same, with parts or incrustations of other metal. W. I. P....kilo.	2 00	25
720	The same, nickelled or plated with white metal. W. I. P....kilo.	3 00	25
721	The same, silvered. W. I. P.... ,,	4 00	35
722	Statues, statuettes, busts of all sizes, with or without stand of marble, wood, or the same metal. G. W....kilo.	0 60	35
723	Stirrups, without spring. W. I. P.... .,	1 00	25
724	The same, nickelled. W. I. P .... ,,	1 40	25
725	The same, silvered. W. I. P.... ,,	3 00	35
726	Stirrups with spring. W. I. P.... ,,	1 50	25
727	The same, nickelled. W. I. P .... ,,	2 00	25
728	The same, silvered. W. I. P.... ,,	4 00	35
729	Stoves with flues, with or without tiles ("*ladrillos*"), ornamented or not with bronze or copper. G. W. kilo.	0 30	25
730	The same, wholly or partly enamelled. G.W.. ,,	0 40	25
731	Portable stoves, with or without reservoir or parts of bronze or copper, to burn gas or paraffin. G.W. kilo.	0 60	25
732	Bits of all kinds and shapes, also so-called *ring* bits, common, for horses or mules. W. I. P....kilo.	1 00	35
733	The same, of better quality, also those with parts or incrustations of any other metal. W. I. P....kilo.	2 00	35
734	The same, nickelled. W. I. P.... ,,	3 00	35
735	The same, silvered. W. I. P.... ,,	4 00	35
736	Buckles, with or without tongue, whether nickelled or not, for clothing. W. I. P....kilo.	1 50	25
737	The same, for belts, garters, hats or ornamental purposes. W. I. P....kilo.	5 00	25
738	The same, gilt or silvered. W. I. P.... ,,	8 00	35
739	Ice-cream freezers, with or without wooden pails. G. W....kilo.	0 60	25
740	The same, of tin-plate. G.W.... ,,	1 00	60
741	Shoes for horses or mules. G. W.... ,,	0 30	25
742	Hair pins of wire. W. I. P.... ,,	1 00	25
743	Bird cages of wire. W. I. P.... ,,	1 50	35
744	The same, nickelled. W. I. P.... ,,	2 00	35
745	The same, gilt or silvered. W. I. P.... ,,	3 00	35
746	Paraffin bracket lamps, with or without reflector, chimney, globe or shade. G. W....kilo.	0 60	25
747	The same, of *tin-plate*. G. W.... ,,	1 00	60
748	Paraffin lamps and lanterns, for suspending, with or without chimney, globe, shade or counterweights. G. W....kilo.	0 60	25
749	Lamps, with or without counterweights, lanterns, hooks, arms, bends, and other similar parts, for gas or electric light. G. W ....kilo.	2 00	25
750	Cross pieces, winders and strips ("*largueros*," "*apretadores*" *y* "*sunchos*"), for iron bedsteads. G. W....kilo.	0 40	25
751	Hand lanterns, common, of *hammered iron*. W. I. P. kilo.	1 50	25
752	The same, of tin-plate. W.I.P.... ,,	1 50	60
753	Lock keys, finished or not, whether nickelled or not, W. I. P....kilo.	1 00	25
754	Penholders of rolled hammered iron. W. I. P.. ,,	4 00	25
755	Masks, wire, of all kinds, for fencing or bee-keepers. W. I. P....kilo.	6 00	25
756	The same, for carnival. W. I. P.... ,,	6 00	60
757	Coffee mills, common, with iron or steel box, for household use. G. W....kilo.	0 60	15
758	The same, with wooden box: trough mills, with or without fly wheel; and American mills or imitations thereof with one or two wheels. G.W..kilo.	0 60	25

Nos.	Goods	Valuation 18 *d.* P. C.	Percentage.
759	Furniture: benches, chairs, sofas, or settees, with or without parts of wood. G. W....kilo.	0 60	60
760	Furniture: Lounges, rocking chairs, covered with leather or stuff of any description. G.W....kilo.	1 00	60
761	Furniture: Bidets, washstands, tables and similar furniture, n. s. m., whether or not enamelled or nickelled, with or without corresponding accessories. G. W....kilo.	0 75	60
762	Razors, with or without case, up to current quality. *Simple doz*....doz.	9 00	25
763	The same, of better quality, and safety razors ("*maquinitas*"). *Simple doz*	According to appraisement.	25
764	The same, with ivory handles. *Simple doz.* ....doz.	.,	35
765	Knives, single bladed, for fruit or sailors .... ,,	1 50	25
766	Cravat fittings, whether nickelled or not. W. I. P. kilo.	5 00	25
767	Plates, notice, of enamelled iron. G. W .... ,,	0 60	35
768	Pens. W. I. P .... ,,	6 00	25
769	Copying presses, with or without accessories. G.W. kilo.	0 40	25
770	The same, portable, with two or three slabs. G. W. kilo.	1 00	25
771	Castors of porcelain or crystal, with shank or parts of *iron* or *steel*, for furniture and bedsteads. G. W....kilo.	0 60	35
772	The same, of composition, horn or bone, iron or steel, faience, wood or glass. G. W ....kilo.	0 60	25
773	Scissors, nail, whether nickelled or not, with or without case. W. I. P....kilo.	8 00	25
774	Corkscrews, threaded or spring, and large corkscrews to be permanently fixed to counters, whether nickelled or not. W. I. P....kilo.	3 00	25
775	Corkscrews, not specially mentioned. W. I. P.. ,,	2 00	25
776	Door knobs or handles, of iron or steel, bronze, copper, composition, horn or bone, faience, wood or glass. W. I. P....kilo.	2 00	25
777	The same, nickelled. W. I. P .... ,,	3 00	25
778	The same, gilt or silvered. W. I. P.... ,,	5 00	35
779	Door knobs or handles, of crystal or porcelain. W. I. P....kilo.	2 00	35
780	The same, nickelled. W. I. P .... ,,	3 00	35
781	The same, gilt or silvered. W. I. P.... ,,	5 00	35
782	Door knobs or handles, of white metal, nickel, German silver or other like material. W. I. P..kilo.	4 00	25
783	The same, gilt or silvered. W. I. P.... ,,	6 00	35
784	Screw knobs, *pear shaped*, for drawers or furniture, of composition, horn or bone, earthenware, wood, glass, paper pulp or sawdust paste. W. I. P..kilo.	2 00	25
785	The same, of crystal or porcelain. W. I. P.... ,,	2 00	35
786	Knobs, including pendant knobs ("*lagrima*"), for drawers or furniture, not containing white metal, nickel, German silver or other similar, whether nickelled or not. W. I. P....kilo.	3 00	25
787	The same, gilt or silvered. W. I. P. .... ,,	5 00	35
788	Belt couplings. G. W.... ,,	0 60	5
	Iron or steel, manufactured:		
789	Articles n. s. m., with or without small parts of any other material, neither nickelled, gilt, nor silvered. G. W. ....kilo.	0 60	25
790	The same, nickelled. G. W. .... ,,	0 90	25
791	The same, gilt or silvered. G. W. .... ,,	1 50	35
792	Articles n.s.m., of *hammered* or *rolled iron, enamelled* with earthenware or porcelain. G. W....kilo.	0 80	25
793	Articles n. s. m., of *tin-plate* with or without small parts of other materials, neither nickelled, gilt, nor silvered. G. W. ....kilo.	1 00	60
794	The same, nickelled. G. W. .... ,,	1 50	60
795	The same, gilt or silvered. G. W. .... ,,	3 00	60
796	Articles n. s. m., of *wire* or *wire gauze*, with or without small parts of any other material, neither nickelled, gilt, nor silvered. W. I. P. ....kilo.	1 50	25
797	The same, nickelled. W. I. P. .... ,,	2 00	25
798	The same, gilt or silvered. W. I. P.	3 00	35
799	Utensils for domestic use, of *hammered* iron, whether tinned, galvanized, or not. G. W....kilo.	0 60	15
800	The same, of *cast* iron. G. W. .... .,	0 30	15
801	The same, combined with earthenware or porcelain. G. W. ....kilo.	0 45	25

III.—*Other Metals.*

Nos.	Goods	Valuation 18 *d.* P. C.	Percentage.
802	Sashes of bronze for looping curtains. W. I. P..kilo.	3 00	35
	Ornaments *for coffins*, with or without parts or armature of iron. W. I. P.:		
803	Of bronze or copper....kilo.	4 00	25
804	The same, nickelled .... ,,	5 00	25
805	The same, silvered or gilt .... ,,	6 00	35
806	Of white metal, nickel, German silver or other like metals, whether nickelled or not....kilo.	6 00	25
807	The same, gilt or silvered .... ,,	8 00	35
808	Of zinc, nickelled or not .... ,,	1 00	35
809	The same, gilt or silvered	2 00	35
810	*Of Britannia metal*, spelter or lead, whether nickelled or not ....kilo.	1 00	25
811	The same, gilt or silvered .... ,,	2 00	35
	Wire, round, square, or other shapes. W. I. P.:		
812	Of lead .... ,,	0 50	Free
813	Of bronze or copper .... ,,	1 50	,,
814	Of other metals .... ,,	3 00	,,
	Covered, for milliners or flower makers, electricity conductors and musical instrument strings..kilo.	2 00	,,
	Cruet stands without cruets, for table use. W. I. P.:		
815	Of Britannia metal, spelter or lead, bronze or copper, and those of yellow metal wire, nickelled or not, with or without parts of other commoner material ....kilo.	4 00	25
816	The same, gilt or silvered .... ,,	6 00	35

Nos.	Goods.	Valuation 18 d. P. C.	Percentage.
817	Of white metal, nickel, German silver or other like metals, with or without parts of other commoner material ....kilo.	10 00	25
818	The same, gilt or silvered, with or without monogram....kilo.	20 00	35
	NOTE.—The cruets imported with the cruet stands shall be appraised separately according to kind.		
819	Pins, ordinary and safety, whether nickelled or not. W. I. P. ....kilo.	3 00	25
820	The same, gilt or silvered. W. I. P. .... ,,	6 00	35
	Aluminium. W. I. P.:		
821	Sheets or plates .... ,,	2 00	25
822	Crosses, medals &c. or other small articles.... ,,	6 00	25
823	"*Caramayolas*," saucepans, jars &c. or other like articles, n. s. m., with or without parts of any other material ....kilo.	3 00	25
824	Coffins of aluminium, with or without metal ornaments or tissue padding, mounted or not with wood or lid of crystal or glass, whether imported fitted together or in pieces. G. W....kilo.	6 00	60
825	Quicksilver or mercury. G. W. .... ,,	3 50	Free
826	Baths or tubs of zinc, whether painted, varnished, or not. G. W....kilo.	1 00	35
	Buttons of common metal. W. I. P.:		
827	For the military.... ,,	8 00	25
828	The same, gilt or silvered .... ,,	16 00	35
829	For wearing apparel or trimming clothing .... ,,	2 50	25
830	The same, gilt or silvered .... ,,	5 00	35
831	Buttons, hooks and eyes for footwear. W. I. P. ,,	2 50	25
832	The same, with celluloid. W. I. P.... ,,	4 00	25
833	Embroideries, piping cords and bullion, with or without core of any other material, whether bronzed, nickelled, or not. W. I. P. ....kilo.	10 00	25
834	The same, gilt or silvered. W. I. P. .... ,,	15 00	35
	Buckles of bronze. W. I. P.:		
835	Common, whether or not fastened on tissue not containing silk, for clothing ....kilo.	2 50	25
836	Clasps, whether or not fastened on tissue not containing silk for dresses ....kilo.	5 00	25
837	Special, for gloves, with or without parts of any other material ....kilo.	8 00	25
838	Paper clips .... ,,	5 00	25
	Bronze, copper or composition metal:		
839	In plates for sheathing vessels or other purposes. N. W. ....kilo.	0 80	Free.
840	Scrap and old sheathing. G. W. .... ,,	0 50	25
841	In bars or ingots. N. W.	0 80	25
842	In bars ready for cutting bolts. G. W. .... ,,	1 00	5
843	Articles n. s. m., with or without parts of any other material. W. I. P. ....kilo.	3 00	25
844	The same, nickelled. W. I. P. .... ,,	4 00	25
845	The same, gilt or silvered. W. I. P .... ,,	5 00	35
846	Articles of *wire* or *wire gauze*, n. s. m., with or without parts of any other material. W. I. P. kilo.	4 00	25
847	The same, nickelled. W. I. P. .... ,,	5 00	25
848	The same, gilt or silvered. W. I. P. .... ,,	6 00	35
849	Ridgings, gutters, pipes or tubes, tanks or other similar articles, of zinc, for buildings. G. W. kilo.	0 50	35
	Powder boxes, with or without puffs. W. I. P.:		
850	Of white metal, nickel or German silver .... ,,	10 00	35
851	The same, gilt or silvered, with or without monogram ....kilo.	20 00	35
852	Of other enumerated metals .... ,,	3 00	35
853	The same, nickelled .... ,,	4 00	35
854	The same, gilt or silvered .... ,,	6 00	35
855	Padlocks of bronze or copper, and padlocks with alphabetical letters, with or without parts of any other material. W. I. P. ....kilo.	4 00	25
	Pipes or tubes and accessories thereof. G. W.:		
856	Of bronze or copper, and those of iron plated with bronze or copper, for staircases, bedsteads, or other purposes ....kilo.	2 00	5
857	Of bronze or copper alloyed with zinc or iron, for boilers ....kilo.	1 00	5
858	Of lead or composition.... ,,	0 30	5
859	Of bronze, flexible.... ,,	4 00	5
860	Shoulder straps of common metal, with or without parts of any other material, gilt or silvered, for officers ....pair	4 00	35
861	Capsules of metal for bottles. G. W. ....kilo.	1 20	5
	Bedsteads and cots, in cases or crates ("*jabas*"). G.W.:		
862	Complete, of bronze, with or without parts of iron kilo.	1 20	35
863	The same, incomplete, secured or not with iron strips or fasteners....kilo.	2 00	35
864	Helmets of common metal, with or without parts of any other material, for fireman ....doz.	96 00	35
865	Locks of bronze or copper, with one or more keys, with or without knobs or bells, with or without parts of any other metal, for trunks, cases, portmanteaux, furniture or doors. W. I. P. ....kilo.	3 50	25
	Zinc. G. W.:		
866	In bars, sheets or plates, for sheathing vessels or other purposes ....kilo.	0 35	Free.
867	Articles n. s. m., with or without parts of any other material ....kilo.	1 00	35
868	Nails, large and small, brads and tacks, of bronze or copper. G. W....kilo.	1 60	25
869	The same, nickelled. G. W.... ,,	2 50	25
870	The same, gilt or silvered. G. W. .... ,,	3 00	35
871	Nails of copper or composition for sheathing vessels and for nailing ship boards. G. W. ....kilo.	1 00	Free.
872	Nails of zinc. G. W. .... ,,	0 40	35
873	Counterweights of lead for lamps. G. W.... ,,	0 30	25
874	Eaves and ornaments of zinc, for buildings. G. W. ,,	0 80	35
875	Curtain poles of bronze or copper, whether gilt, silvered, or not. W. I. P....kilo.	8 00	35
876	Wreaths, crosses and other funeral ornaments, of common metal, with or without ornaments or parts of any other material. W. I. P....kilo.	4 00	60
877	Epaulettes of common metal thread, with or without parts of any other material, gilt or silvered, for officers ....pair	24 00	35
878	Drawing pins of bronze or copper, with or without points of any other metal. W. I. P....kilo.	8 00	25
	Spurs of all kinds, with or without corresponding straps of leather and buckles. W. I. P.:		
879	Of bronze or copper....kilo.	3 00	25
880	The same, nickelled .... ,,	4 00	25
881	The same, gilt or silvered .... ,,	6 00	35
882	Of white metal, nickel, German silver, or other like kilo.	10 00	25
883	The same, gilt or silvered .... ,,	20 00	35
884	Tin: In bars or plates. G. W. .... ,,	2 00	Free.
885	Rollel for capping bottles. G.W. .... ,,	2 00	5
886	The same, for wrapping cigarettes, sweetmeats, or other purposes. G. W. ....kilo.	2 00	25
887	In powder, for mirrors. N. W.... ,,	4 00	25
	Statues, figures and busts of all sizes, with or without pedestal of marble, wood or same material, whether or not painted, tinned, galvanized, or bronzed. G. W.:		
888	Of bronze, copper or composition....kilo.	3 00	35
889	Of zinc or lead.... ,,	1 50	35
890	Scupper nails or rivets of bronze, copper or composition, with or without washers ("*golilla*"). G. W. ....kilo.	1 30	Free.
	Stirrups, with or without springs. W. I. P.:		
891	Of bronze or copper .... ,,	3 00	25
892	The same, nickelled .... ,,	4 00	25
893	The same, gilt or silvered .... ,,	6 00	35
894	Of white metal, nickel, German silver or other similar ....kilo.	10 00	25
895	The same, gilt or silvered .... ,,	20 00	35
896	Stoves with flues, of bronze or copper, with or without tiles ("*ladrillos*"), with or without parts of any other material. G.W. ....kilo.	2 00	35
897	Labels or tags of common metal, with or without chains, for decanters or other purposes. W. I. P. kilo.	8 00	60
898	The same, gilt, nickelled, or silvered. W. I. P.. ,,	16 00	60
	Carriage lamps:		
899	Neither silvered nor nickelled ....pair	10 00	35
900	Nickelled or silvered.... ,,	20 00	35
901	Of better quality than above, and those with monograms....According to appraisement.		35
902	Fringes of common metal, whether gilt, or silvered, or not, with or without core of any other material not containing silk. W. I. P....kilo.	15 00	35
903	Boiler bottoms of copper. G. W.... ,,	3 00	35
904	Gallons of common metal, with or without admixture of any other material not containing silk, in the tissue. W. I. P. ....kilo.	8 00	35
905	The same, gilt or silvered. W. I. P. .... ,,	12 00	35
906	Washers of lead. G. W. .... ,,	0 30	25
907	Rope thimbles or pulleys of bronze or copper. G. W. kilo.	2 00	Free.
	Buckles, with or without tongue. W. I. P.:		
908	Of white metal, nickel, German silver or other similar, with or without parts of any other material, for belts, hats or ornaments ....kilo.	10 00	25
909	The same, gilt or silvered.... ,,	16 00	35
910	Of other metals n. s. m., with or without parts of any other material, whether nickelled or not, for belts, garters, hats or ornaments....kilo.	5 00	25
911	The same, gilt or silvered .... ,,	8 00	35
912	Of bronze or copper, whether nickelled or not, for clothing.... ,,	3 00	25
913	Thread of common metal. W. I. P. .... ,,	10 00	Free.
914	Foil of aluminium and other metal, for gilding or silvering. W. I. P....kilo.	20 00	15
	NOTE.—The weight of the paper separating the foil together with the paper wrappers is to be included in the assessment for duty.		
915	Lamellas and spangles of common metal, whether bronzed, nickelled, or not. W. I. P....kilo.	10 00	15
916	The same, gilt or silvered. W. I. P. .... ,,	15 00	15
917	Cages of bronze or copper wire, with or without parts of any other material, whether nickelled or not, for birds. W. I. P. ....kilo.	4 00	35
918	The same, gilt or silvered. W. I. P. .... ,,	6 00	35
	Imitation jewellery of common metal, except iron or steel, in the following articles: Pins, rings, earrings, shirt studs and cuff links, chains, cigar cases, brooches, bracelets or other similar articles, of current quality. W. I. P.:		
919	With parts of tortoise-shell, ivory or mother-of-pearl, whether gilt or not ....kilo.	16 00	35
920	With or without parts of any other material n. s. m. ....kilo.	5 00	35
921	The same, gilt or silvered .... ,,	8 00	35
922	The same, of better quality ....According to appraisement.		35
923	Paraffin table lamps, with bronze or copper founts, with or without parts of any other material. G. W. ....kilo.	1 20	25
924	The same, nickelled. G. W.... ,,	2 00	25
925	Paraffin lamps and lanterns, with or without accessories or parts of any other material, with or without counterweights, for suspending. G. W. kilo.	1 00	25

SECTION III.—MINERAL PRODUCTS—continued.

Nos.	Goods.	Valuation 18 *d.* P. C.	Percentage.
926	Gas or electric lamps, with or without counterweights, lanterns, hooks, arms or brackets or other similar parts of bronze or copper. G. W. kilo.	3 00	25
927	Liqueur cases	According to appraisement.	35
	Filings. W. I. P.:		
928	Of zinc or tin ..... kilo.	1 20	25
929	Of bronze or copper ..... ,,	2 50	25
930	Litharge. W. I. P. ..... ,,	0 30	25
931	Cocks of bronze or copper, for pipes. G. W... ,,	3 00	5
932	Penholders of common metal. W. I. P. ..... ,,	8 00	25
933	Lead seals, for fastening cases or bottle wire. G.W. kilo.	0 50	25
934	Babbitt metal and other similar, in bars, pigs or ingots, for machine bearings or other purposes. G. W. ..... kilo.	0 50	25
935	White metal or nickel, in sheets or plates. G. W. kilo.	2 00	25
	Britannia metal, "*ferré*," lead and spelter, with or without parts of any other material. W. I. P.:		
936	Articles not specially mentioned ..... kilo.	3 00	25
937	The same, nickelled ..... ,,	4 00	25
938	The same, gilt or silvered ..... ,,	6 00	35
	White metal, nickel, German silver or other similar metal, with or without parts of any other material. W. I. P.:		
939	Articles not specially mentioned ..... kilo.	10 00	25
940	The same, gilt or silvered, with or without monogram ..... kilo.	20 00	35
941	Mouldings of zinc for buildings. G. W..... ,,	0 80	60
942	Eyelets of common metal, for clothing or for umbrella handles. W. I. P. ..... kilo.	4 00	25
	Tinsel or enamel. W. I. P.:		
943	In very thin brass foil..... ,,	6 00	35
944	The same, cut out for flowers ..... ,,	12 00	35
945	Passementerie of common metal, n. s. m., with or without admixture of any other material not containing silk. W. I. P. ..... kilo.	8 00	25
946	The same, gilt or silvered. W. I. P. ..... ,,	12 00	35
947	The same, containing silk. W. I. P..... ,,	30 00	35
948	Bolts of bronze, copper, or composition. G. W. ,,	1 00	5
	Lead. G. W.:		
949	In sheets, bars or plates ..... ,,	0 20	Free.
950	In grains, for laboratories ..... ,,	0 40	25
951	Foil, for capping bottles..... ,,	2 00	25
	Casters, with pins of iron or bronze, with parts of bronze, for furniture or bedsteads. W. I. P.:		
952	Of porcelain or crystal..... kilo.	2 00	33
953	Of bronze or copper, composition, horn or bone, faience, wood or glass..... kilo.	2 00	25
954	Solder for tinsmiths and coppersmiths. G.W.... ,,	1 00	Free.
	Wire gauze of bronze or copper. G. W.:		
955	Of loose texture for sifters..... ,,	2 00	5
956	Of close texture, for sieves or other purposes ,,	3 00	5
957	Belts couplings of bronze or copper. W. I. P.. ,,	3 00	5
	IV.—*Stones and Earths.*		
958	Beads, piping cords, bugles and grains, of glass. W. I. P. ..... kilo.	3 00	25
959	Oilers of glass, with or without wooden spout, for machines. G. W..... kilo.	0 60	5
960	Tar or mineral pitch for asphalting or other purposes. G. W..... kilo.	0 05	15
961	Apparatus of glass for the preparation of aërated beverages, called *gasogens*, whether wickered or not. G. W..... kilo.	1 00	25
	Asbestos or amianthus. G. W.:		
962	In lumps or powder ..... ,,	0 15	5
963	Cardboard or slabs..... ,,	0 30	25
964	The same, composed of cement or other materials, called *uralite, kent slab, artificial slates*, etc., for roofing or other purposes..... kilo.	0 20	25
965	Thread ..... ,,	0 20	25
966	Cables, ropes or yarn, whether or not combined with cotton, hemp, jute, rubber or metal, for machine packing ..... kilo.	1 25	25
967	Asbestos or composition of asbestos with cement or any other material, for stopping up boilers. G. W. ..... kilo.	0 20	25
968	Glazed ceramic tiles. G. W..... ,,	0 25	35
969	Baths or tubs of marble. G. W..... ,,	0 15	35
970	Small barrels of glazed earthenware or of glass, with or without cocks, for liquids. G. W..... kilo.	0 30	25
	Cigar or cigarette holders:		
971	Of amber, with or without parts of fine metal. N. W. ..... kilo.	400 00	35
972	Of meerschaum and its imitations, plain or figured. N.W. ..... kilo.	200 00	35
973	Of glass, with or without parts of metal. W. I. P. kilo.	15 00	35
	NOTE.—When cigar and cigarette holders are imported in cases, such cases are to be appraised therewith.		
	Bottles. G. W.:		
974	Of glass or earthenware, sheathed or not, for liqueurs..... kilo.	0 12	15
975	Of glass, with glass, faience or porcelain stoppers, furnished or not with wire..... kilo.	0 15	25
976	Of earthenware or stoneware with or without tray or glass, for water..... kilo.	0 40	25
	Buttons. W. I. P.:		
977	*Without shank*, of faience or glass, for shirts, trousers or drawers ..... kilo.	0 80	25
978	The same, of porcelain..... ,,	0 80	35
979	*With or without shank*, of faience, glass or baked clay for footwear, wearing apparel or clothing kilo.	2 50	25
980	The same, of porcelain..... ,,	2 50	35
981	For collars, shirt fronts and cuffs, of faience or glass, without parts of metal..... kilo.	4 00	25
982	The same, of porcelain ..... ,,	4 00	35
983	Glass candles or bulbs for electric lighting, with or without parts of any other material. G.W. kilo.	5 00	Free.
	Pipes, tobacco:		
984	Of plaster, stoneware or terra cotta, plain or figured. G. W. ..... kilo.	0 60	35
985	Of faience or porcelain, with or without parts of any other material. W. I. P. ..... kilo.	6 00	35
986	Of meerschaum or its imitations, plain or figured, with or without parts of any other material, or of silver, in their cases. W I. P. ..... kilo.	100 00	35
987	The same, without cases. N. W..... ,,	200 00	35
988	Rice-powder boxes of faience, porcelain, crystal or glass, whether or not gilt or silvered, with or without parts of any other material or puff. W. I. P. ..... kilo.	2 50	35
989	Common quicklime or slacked lime. G. W..quintal	1 30	25
990	Pipes of stoneware, whether glazed or not, and their necessary accessories of the same material. G.W..... kilo.	0 10	25
991	Carbide of calcium. G. W. ..... ,,	0 20	Free.
992	Roman or Portland cement. G. W. ..... ,,	0 04	15
993	Cement in small flasks, for dentists. W. I. P.. ,,	10 00	25
994	Mineral wax. G. W. ..... ,,	0 80	25
	Water-closet apparatus and urinals, with or without seat or cover of wood or any other material, to be permanently attached. G. W.:		
995	Of earthenware or stoneware, whether glazed or not..... kilo.	0 30	25
996	Of faience ..... ,,	0 60	25
997	Of porcelain ..... ,,	0 60	35
998	Cups, measures and test glasses of crystal or glass. G. W. ..... kilo.	1 50	5
999	Cupels, assaying. G. W..... ,,	3 00	Free.
1000	Wreaths and crosses, and other funeral ornaments of crystal or glass beads, piping cords, bugles or grains, also of porcelain flowers, with or without ornaments or parts of any other material. N. W..... kilo.	4 00	60
	Glass articles n. s. m., white or of one or more colours, whether or not engraved, gilt, enamelled, or painted. G. W.:		
1001	Of hollow glass ..... kilo.	0 30	25
1002	Of cut glass or of smooth glass called *half crystal* ,,	0 60	25
1003	The same as specified in the two foregoing numbers, with small parts of metal, other than nickel, white metal, German silver or other like .. kilo.	1 20	25
1004	The same as the last named, with small parts of white metal, German silver or the like .... kilo.	2 00	25
1005	Of fine crystal, with or without parts of metal..According to appraisement.		35
1006	Quartz, ground for matches. G. W..... kilo.	0 03	25
1007	Demijohns of glass. G. W..... ,,	0 20	25
1008	Filters of earthenware, glazed or not, of faience, stone or composition. G. W..... kilo.	0 50	5
1009	Emery and tripoli. G. W. ..... ,,	0 30	5
	Mirrors, framed, with glass *not exceeding* 80 *centimètres* at their greatest height, and whether or not varnished, bronzed, gilt, nickelled, painted, silvered, bevelled, of any shape. G. W.:		
1010	With frame of cardboard, zinc, hammered iron, tin plate, wood or papier-maché ..... kilo.	0 75	25
1011	With brass, bronze, or copper frame ..... ,,	1 50	25
1012	With frames ornamented or covered with tissue containing silk, with or without parts of any other materials ..... kilo.	2 00	25
1013	With frames of other kinds n. s. m., and mirrors with several faces or with handle	According to appraisement.	25
	Mirrors with wooden frames, with glass *exceeding* 80 *centimètres* at their greatest height, whether or not varnished, bronzed, gilt, painted, silvered, bevelled. G. W.:		
1014	Rectangular..... kilo.	1 20	35
1015	Oval or elliptic ..... ,,	1 60	35
	Statues, figures and busts of any size with or without stand of the same material, of marble or wood, whether bronzed, painted, or not. G. W.:		
1016	Of clay called terra cotta or its imitations ..kilo.	1 50	35
1017	Of plaster..... ,,	0 80	35
1018	Bell jars of glass or half crystal. G. W. ..... ,,	0 75	35
	Flower vases, figures, baskets, jardinières, bouquet holders, and other table ornaments. G. W.:		
1019	Of terra cotta or its imitations..... kilo.	1 50	35
1020	Of faience called majolica ..... ,,	0 80	35
1021	Of porcelain..... ,,	1 20	35
1022	Of common glass, white or coloured, whether or not gilt, bronzed, silvered or painted ..... kilo.	0 60	35
1023	The same, of better quality, with or without small parts of metal ..... kilo.	1 20	35
	Flasks and small bottles for apothecaries, preserves, salts, aërated waters, pharmaceutical products or perfumery. G. W.:		
1024	Of common glass without emery stoppers.... kilo.	0 15	25
1025	The same, with metal stopper and those with iron wire spring ..... kilo.	0 25	25
1026	Of common glass with emery stopper..... ,,	0 25	25
1027	Of cut glass called *half crystal* or of smooth glass kilo.	0 60	25
1028	Of fine crystal..... ,,	1 50	35

Nos.	Goods.	Valuation 18 *d.* P. C.	Per centage.
	Flasks. G. W:		
1029	Of stoneware or earthenware.....kilo.	0 12	25
1030	Of glass with automatic metal or rubber stoppers kilo.	0 15	Free.
	Flasks, pocket, for liqueurs:		
1031	Covered with straw, leather or metal .....doz.	15 00	35
1032	Covered with gilt, nickelled or silvered metal ,,	36 00	35
1033	Flasks or tubes, empty, of glass or half crystal, with or without stoppers, for homœopathy. W. I. P. kilo.	6 00	25
1034	China clay. G. W. ..... ,,	0 05	25
	Tiles and slabs for paving and ornamenting. G. W.:		
1035	Of scoriæ..... kilo.	0 04	60
1036	Of slate or stone ..... ,,	0 06	60
1037	Of *clay* or *terra cotta*, without mosaic or colours ,,	0 15	60
1038	The same, with mosaic or colours ..... ,,	0 40	60
1039	Of *cement*, without mosaic or colours ..... ,,	0 08	60
1040	The same, with mosaic or colours ..... ,,	0 20	60
1041	Of jasper or marble, polished or not ..... ,,	0 12	60
1042	Other kinds not specially mentioned ..... ,,	According to appraisement	60
	Bricks. G. W.:		
1043	Fire, for smelting furnaces..... kilo.	0 03	15
1044	The same, for kitchen ranges or stoves ..... ,,	0 20	15
1045	The same, for boilers ..... ,,	0 10	15
1046	Common building ..... ,,	0 03	25
1047	Sand, for scrubbing floors ..... ,,	0 10	25
1048	Bath, knife polishing..... ,,	0 06	25
1049	Of pumice stone ..... ,,	0 30	25
	Lamps, paraffin, hand, or for table use. G. W.:		
1050	Wholly of glass, with or without metal collar or burner, with or without corresponding accessories.....kilo.	0 30	25
1051	With fount of cut or plain glass; with foot of spelter, bronze or copper, with or without parts of any other material, with or without corresponding accessories .....kilo.	0 80	25
1052	The same, with foot of any other material, not being white metal, nickel, or German silver, kilo.	0 50	25
1053	Lamps, paraffin, of glass, with or without parts of any other material, with or without reflectors or corresponding accessories, *for fixing to walls*. G. W. .....kilo.	0 40	25
	Pencils. W. I. P.:		
1054	For carpenters..... ,,	3 00	5
1055	Slate ..... ,,	0 40	Free.
1056	The same, in wooden sheath ..... ,,	2 00	,,
1057	Writing or drawing, of all colours, in wooden sheath, with or without rubber eraser, or metal tube, common .....kilo.	2 50	25
1058	The same, current quality ..... ,,	5 00	25
1059	The same, fine..... ,,	8 00	25
1060	Without wooden sheath, called *leads*, of all colours, for writing or drawing.....kilo.	10 00	25
1061	Of coloured chalk, without wooden sheath, common, for colleges.....kilo.	2 00	25
	Faience or stoneware. G. W.:		
1062	Articles of all kinds not specially mentioned ,,	0 30	25
1063	The same, with small parts of metal ..... ,,	1 00	25
1064	Glass skylights for ships or houses ..... ,,	0 20	25
	Mirror plates, tinned, whether bevelled or not. G. W.:		
1065	*Not exceeding 80 centimètres* at their greatest height.....kilo.	1 00	25
1066	The same, *exceeding 80 centimètres* ..... ,,	1 50	35
	Marble. G. W.:		
1067	Blocks ..... ,,	0 06	15
1068	Sawn slabs, unpolished..... ,,	0 12	15
1069	Polished slabs ..... ,,	0 15	35
1070	Manufactured into pieces of furniture, chimney-pieces, and stoves, founts, tombstones, statues, etc., and parts for the same .....kilo.	0 50	35
1071	Alabaster and jasper manufactures, such as large and small boxes, statues, fruits and other small table ornaments, with or without parts of any other material .....kilo.	0 70	35
1072	Putty for glaziers. G. W. ..... ,,	0 30	25
1073	Glass matrasses and retorts for laboratories. G. W. .....kilo.	0 40	Free.
	Mica. G. W.:		
1074	Sheets.. ..... ,,	2 00	25
1075	Lamp chimneys ..... ,,	2 50	25
1076	Sand paper and emery cloth and paper. G. W... ,,	0 60	Free.
1077	False stones and pearls. W. I. P. ..... ,,	100 00	25
	Stones. G. W.:		
1078	Pumice ..... ,,	0 25	15
1079	Granite, in slabs or blocks ..... ,,	0 06	25
	Slates, framed or not. G. W.:		
1080	For schools ..... ,,	0 35	Free.
1081	For offices..... ,,	0 60	25
1082	Of porcelain for offices ..... ,,	1 00	35
	Slates. G. W.:		
1083	For billiard tables ..... ,,	0 15	25
1084	Roofing ..... ,,	0 12	25
1085	Plumbago or black lead in powder, for cleaning or polishing. G. W. .....kilo.	0 30	Free.
	Porcelain. G. W.:		
1086	White, manufactured into articles not specially mentioned.....kilo.	0 40	35
1087	The same, painted, gilt, enamelled, or decorated kilo.	1 00	35
1088	The same, with small parts of metal..... ,,	1 50	35
1089	Lamp or lantern reflectors of glass. G. W. .... ,,	0 60	25
1090	Red in powder for jewellers. W. I. P. ..... ,,	3 00	25
	Rosaries of glass. W. I. P.:		
1091	With common metal chain ..... ,,	2 00	25
1092	With silver chain ..... ,,	30 00	35
1093	Siphons of glass or half crystal, with or without stoppers of spelter, for aërated beverages. G. W. kilo.	0 60	25
	Talc, Venetian, in lumps or powder. G. W.:		
1094	For soap makers..... ,,	0 10	5
1095	Fine ..... ,,	0 40	25
1096	Metallic talc in very thin sheets of one or more colours. W. I. P. .....kilo.	6 00	25
1097	Tiles of stone or earthenware. G. W..... ,,	0 06	60
	Earth. G. W.:		
1098	For smelting furnaces ..... ,,	0 05	Free.
1099	Containing oxide of iron, for purifying gas .. ,,	0 06	25
1100	Special for asphalting ..... ,,	0 04	25
1101	Vegetable, for fertilizer ..... ,,	0 02	25
	Inkstands. G. W.:		
1102	Of glass or half-crystal, with or without parts of metal .....kilo.	0 60	25
1103	The same, of fine crystal ..... ,,	1 50	35
	Chalk. G. W.:		
1104	In cubes, for billiard cues..... ,,	0 15	35
1105	In sticks for scholars..... ,,	0 40	25
1106	Or soap-stone for tailors ..... ,,	0 40	25
1107	Common, in lumps or ground ..... ,,	0 04	25
	Tubes of glass or half-crystal. G. W.:		
1108	Or chimneys, common, for lamps ..... ,,	0 20	25
1109	For incandescent light ..... ,,	0 60	25
1110	For steam engines or levels ..... ,,	0 80	Free.
1111	Assay, for laboratories ..... ,,	0 30	,,
1112	Glass jars, with or without preparation for electric batteries. G. W.....kilo.	0 15	,,
1112*a*	Porous earthenware jars. G.W..... ,,	0 40	,,
	Glass in uncoloured sheets of any form. G. W.:		
1113	Of any size and *not exceeding 4mm. in thickness, unbevelled* .....kilo.	0 12	25
1114	*Of more than 4mm. in thickness but not exceeding 80* centimètres at their greatest height, *unbevelled* kilo.	0 30	25
1115	*Exceeding 4mm. in thickness* and *80 centimètres* at their greatest height, *unbevelled*.....kilo.	0 35	35
1116	The same as of the three foregoing numbers, *bevelled*.....kilo.	0 65	35
1117	Glass in coloured sheets of any form and size, including milky sheets, sheets with designs or paintings; ribbed, dulled, muslin or engraved sheets. G. W. .....kilo.	0 35	35
1118	Glasses; Concave. G. W..... ,,	1 00	25
1119	Prepared for photography. G. W. ..... ,,	1 20	Free.
1120	Watch or spectacle. W. I. P. ..... ,,	10 00	25
1121	Broken or crushed, for industry. G. W. .... ,,	0 02	25
1122	Coloured, ornamented with or without figures, with or without parts of metal, called *vitraux* or stained glass .....According to appraisement		35
1123	Plaster: Common or impure. G. W.....kilo.	0 04	25
1124	Purified, for dentists. W. I. P. ..... ,,	0 40	25

SECTION IV.

Raw or Manufactured Textile Materials.

I.—*Straw, Palm, Hemp, Jute, etc.*

Nos.	Goods.	Valuation 18 *d.* P. C.	Per centage.
1125	Raw fibres of Siam, esparto, piassava, rice roots, etc., for brushes and brooms.....kilo.	0 60	5
	Threads or cords, of 9 millimètres or less in circumference. G. W.:		
1126	Special, for reapers and binders.....kilo.	0 50	35
1127	Of hemp, esparto, manilla or jute for sewing or packing .....kilo.	1 00	35
1128	Cordage *exceeding 30 millimètres in circumference*, whether tarred or not. G. W.....kilo.	0 60	25
1129	Old cordage. G. W..... ,,	0 15	Free.
1130	Lines of hemp or jute, for carpenters. W. I. P. ,,	2 00	5
1131	Manilla, hemp or jute of coarse or thin fibres for sewing, or manufacturing sandal soles (*alpargatas*). G. W.....kilo.	0 30	25
1132	Manilla for the manufacture of cordage. G. W. ,,	0 40	Free.
1133	Raw materials for the manufacture of cordage and bagging, *viz.*, manilla, hemp and jute. G. W. kilo.	0 40	,,
	Cords of all kinds, of hemp, esparto, manilla or jute, *from 9 to 30 millimètres in circumference*. G. W.:		
1134	Untarred .....kilo.	1 00	35
1135	Tarred ..... ,,	0 80	35
1136	Plaits of hemp or jute for the manufacture of sandal soles (*alpargatas*). G. W. .....kilo.	0 65	25
1137	Plaits of straw or of chip for the manufacture of hats. N. W.....kilo.	1 40	25

Tissues.

Nos.	Goods.	Valuation 18 *d.* P. C.	Per centage.
1138	Burlap of hemp or jute tissue for bagging. G. W. kilo.	0 60	15
1139	Thick oilcloth and linoleum for floors. G. W... ,,	0 50	25
	Lawn and canvas for embroidering. N. W.:		
1140	Of hemp or jute ..... ,,	3 00	15
1141	The same, with slight admixture of silk..... ,,	8 00	15
	Tissues of hemp or jute. N. W.:		
1142	Special for kitchen cloths..... ,,	2 00	25
1143	*Unbleached*, with or without admixture of cotton, for *stiffening* clothing.....kilo.	1 00	25
1144	Of one or more colours, for curtains and covering furniture .....kilo.	4 00	25
1145	The same, with a slight admixture of wool.... ,,	5 00	25
1146	The same as of the two foregoing numbers, with a slight admixture of silk .....kilo.	8 00	35
	Coarse cloths ("*gergones*"). G. W.:		
1147	Of hemp, jute or other vegetable fibres ..... ,,	0 80	25
1148	The same, with a small admixture of wool.... ,,	1 40	25

SECTION IV.—RAW OR MANUFACTURED TEXTILE MATERIALS—con.

Nos.	Goods.	Valuation 18 d. P. C.	Percentage
1149	Lawn or open tissue, sized, of hemp or jute, with or without a slight admixture of cotton, for trimming or stiffening clothing or hat shapes. N. W. ....kilo.	1 20	25
	Stout cloth of hemp or jute. N. W.:		
1150	With or without a slight admixture of cotton.. ,,	1 00	25
1151	Coated with paint, for trunks and valises .... ,,	2 00	25
1152	Woven cane for upholstering furniture. N. W. ,,	6 00	25
1153	Canvas of hemp or jute prepared for oil painting; whether or not fixed to wooden stretchers or slats. N. W. ....kilo.	2 50	25
	Shag of hemp or jute. N. W.:		
1154	Of uncut pile, common .... ,,	1 00	25
1155	Plushy or shaved .... ,,	1 00	35
	MANUFACTURES.		
1156	Ornaments of straw for hats and other purposes. W. I. P. ....kilo.	8 00	15
1157	Carpets of hemp or jute, with uncut pile, plushy or shaved on one or both sides, for floors. N. W. kilo.	1 30	35
1158	Bags of hemp or jute for scholars or other purposes. N. W. ....kilo.	1 00	25
	Shabracks or horse cloths. N. W.:		
1159	Of hemp or jute .... ,,	1 50	25
1160	The same, lined with stuff containing wool .. ,,	2 00	25
	Girths, surcingles and belly-bands. W. I. P.:		
1161	Of tissue of hemp, or jute or other vegetable fibres kilo	4 00	25
1162	Of cord .... ,,	4 00	35
1163	Bands of hemp or jute tissue, for furniture springs or for girths. W. I. P. ....kilo.	2 00	25
1164	Table and other covers, or stuffs for furniture, of hemp or jute, with or without threads of metal or lining. N. W. ....kilo.	3 00	35
1165	Curtains of hemp or jute tissue, with or without threads of metal or lining. N. W. ....kilo.	4 00	35
1166	Machine beltings, of hemp or other vegetable fibres, combined or not with rubber, waxed or painted, with or without parts of metal. G. W. ....kilo.	2 50	5
1167	Chinese mats or their imitations for floors. G. W. ,,	0 60	35
	Door mats. G. W.:		
1168	Of vegetable material, without woollen border ,,	0 80	35
1169	Of vegetable material, with woollen border ,,	1 40	35
1170	Filters of hemp or jute. W. I. P....	2 00	5
	Fringes. W. I. P.:		
1171	Of hemp or jute, or with a slight admixture of wool ....kilo.	4 00	35
1172	The same, with a slight admixture of silk.... ,,	8 00	35
1173	Caps of straw or chip for *men* or *boys* ....doz.	15 00	35
1174	Flesh gloves of vegetable fibre. W. E. C. ....kilo.	6 00	35
1175	Hammocks of hemp, jute or pita, with or without wooden or iron parts. W. I. P.... kilo.	3 00	35
1176	Hose of hemp or jute, with or without parts of common metal. G. W....kilo.		
1177	Napkins of hemp or jute for kitchen and those of spongy tissue ("*crespo*") for toilet use. W. I. P.	2 50	25
	kilo.	2 50	25
	Passementerie of hemp or jute. W. I. P.:		
1178	With or without a slight admixture of cotton.. ,,	4 00	25
1179	With a slight admixture of wool .... ,,	6 00	25
1180	With a slight admixture of silk .... ,,	8 00	35
	Soles. W. I. P.:		
1181	Of hemp or jute for sandals .... ,,	0 80	35
1182	Of esparto with flannel, for boots and shoes .. ,,	3 00	25
1183	Travelling bags of hemp or jute, whether or not waxed, or painted. N. W. ....kilo.	2 00	35
	Empty bags of hemp or jute for transporting grain or other goods. G. W.:		
1184	Of thick tissue, called India .... kilo.	0 30	15
1185	Of burlap, double or single, with or without lining of paper ....kilo.	0 60	15
1186	Of stout or light cloth .... ,,	1 10	15
	NOTE.—Bags for transporting ores shall be appraised as above, according to kind, and be free of duty.		
	Hats with or without ribbon, band or crown for *men* or *boys:*		
1187	Of *cane* or "*petate*," common. N. W. ....kilo.	5 00	25
1188	Of *pita* or its imitations, of all kinds. N. W... ,,	20 00	35
1189	Of *bamboo*, called Manilla, or its imitations, common doz.	12 00	35
1190	The same, of better quality .... ,,	24 00	35
1191	Of *palm* or *chip*, common .... ,,	12 00	25
1192	The same, of better quality .... ,,	24 00	35
1193	Of whole or sewn *straw*, common .... ,,	12 00	35
1194	The same, of better quality .... ,,	24 00	35
	Hats and bonnets, trimmed, for *women* and *girls:*		
1195	Of *palm* or *chip*, common .... ,,	18 00	25
1196	The same, of better quality .... ,,	36 00	35
1197	Of *straw*, common .. .... ,,	36 00	35
1198	The same, of better quality .... ,,	72 00	35
1199	The same, of best quality	According to appraisement.	35
	Hats, untrimmed, namely *shapes*, for *women* or *girls:*		
1200	Of *palm* or *chip*, common .. ....doz.	9 00	25
1201	The same, of better quality .... ,,	18 00	35
1202	Of *straw*, common .... ,,	12 00	35
1203	The same, of better quality .... ,,	24 00	35
1204	Awnings of hemp or jute tissue, whether or not coated with pitch, tar, or paint. N. W.....kilo.	1 60	25
1205	Blinds, window, of hemp or jute tissue, whether painted or not, with or without slats or parts of any other material. N. W. ....kilo.	5 00	35
	II.—Cotton.		
1206	Cotton, raw, unginned or ginned. G. W. .... ,,	0 80	Free.
1207	Cables for mines or other purposes. G. W.....kilo.	0 75	25
1208	Yarns, with or without admixture of wool. G. W. kilo.	0 40	25
	Thread and small cord:		
1209	For sewing sacks or sails or for packing. G. W. ,,	0 80	25
1210	Sewing or darning, in balls, skeins, spools or tubes of cardboard. W. I. P....kilo.	3 00	25
1211	The same, on bobbins containing up to 184 metres doz.	0 80	25
1212	The same, up to 368 metres .... ,,	1 60	25
1213	The same, up to 552 metres .... ,,	2 40	25
1214	For weaving, embroidering or marking. W. I. P. kilo.	2 50	Free.
1215	Tape measures for carpenters. W. I. P. .... ,,	2 00	5
1216	Wicks of all kinds. G. W. .... ,,	1 20	5
	TISSUES.		
1217	Damasked tissues for table cloths, napkins or towels. N. W....kilo.	3 60	25
1218	"*Brin*," drill, "*pieles*" or other similar tissues for *men's* or *boys'* suits. N. W....kilo.	2 00	25
	Ticking. N. W.:		
1219	Special, for corsets .... ,,	4 00	25
1220	The same, with a slight admixture of silk .... ,,	8 00	35
1221	Damasked or not, striped, howsoever figured, "*tocuyo*" or blue cotton stuffs, and other similar tissues for mattresses, or other purposes ....kilo.	1 80	25
1222	The same, with strips or ribs of wool .... ,,	3 00	25
1223	"*Choleta*" and "*coco*," plaid or serged. N. W... ,,	2 50	25
1224	Damask of one or more colours for bedspreads or blankets. N. W. ....kilo.	4 00	25
1225	Oilcloth, plain, for tables, carriages or other purposes. G. W. ....kilo.	0 80	25
1226	Open tissue and canvas for embroidering. N. W. ,,	3 00	15
1227	The same, with a slight admixture of silk. N. W. kilo.	8 00	15
1228	Flannel, white or unbleached, for underclothing or lining. N. W... .. ..kilo.	2 00	25
1229	Gauze, tulle, guipure, or other similar tissues, plain or figured, white or coloured, for curtains, ornaments, or other similar purposes. N. W. kilo.	6 00	25
	Tissues of cotton. N. W.:		
1230	With or without hemp or jute, for *curtains* or *covering furniture* ....kilo.	4 00	25
1231	The same, with a slight admixture of wool .... ,,	5 00	25
1232	The same, with a slight admixture of silk .... ,,	8 00	35
1233	With or without list, for *blankets* .... ,,	3 00	25
1234	The same, with strips or ribs of wool .... ,,	4 00	25
1235	*Unbleached*, plain, without any sizing, to be dyed, bleached or printed ....kilo.	1 40	25
1236	The same, open-worked, shaved or figured .... ,,	3 00	25
1237	Plain, open-worked, shaved, figured, or in any other form of tissue, of one or more colours, n. s. m., for *clothing* or *lining*....kilo.	3 60	25
1238	The same, with a slight admixture of silk .... ,,	8 00	35
1239	*White*, plain or serged, coarse or fine, for lining, underclothing or bedding....kilo.	2 00	25
1240	*Knitted* .... ,,	3 00	25
1241	The same, hose or continuous piping.... ,,	3 50	25
1242	Special, in lengths, for waistcoats.... ,,	5 00	25
1243	The same, with a slight admixture of silk .... ,,	8 00	35
1244	Special, for kitchen cloths .... ,,	2 00	25
1245	*Spongy*, with or without admixture of commoner material, for napkins or dressing gowns....kilo.	2 50	25
1246	Sized, special, for footwear .... ,,	1 50	25
1247	Fluted, for shirt fronts or clothing .... ,,	6 00	25
1248	Waxed, special, for blinds .... ,,	2 00	25
1249	Special ("*lonetas*"), for manufacturing sandals kilo.	2 00	25
1250	Called *swanskin*, for carpet lining or for floors kilo.	1 20	25
1251	The same, white, &c., for clothing or other purposes ....kilo.	2 00	25
1252	Special, in cuttings of two or more pieces, with embroideries, lace or insertions not containing silk, in either of the "pieces," for women's or girls' dresses....kilo.	12 00	25
	"*Gergones*." G. W.:		
1253	With or without admixture of commoner material kilo.	0 80	25
1254	With a slight admixture of wool .... ,,	1 40	25
	Lawn or "*esterilla*," for lining and other purposes. N. W.:		
1255	Sized, containing up to 20 threads in warp and woof ....kilo.	2 00	25
1256	The same, containing more than 20 threads .. ,,	4 00	25
	Stout cloth. N. W.:		
1257	Of Nos. 1 to 7, for ships' sails .... ,,	1 40	15
1258	Over No. 7, for ships' sails or other purposes .. ,,	2 00	25
1259	And light cloth "*lontea*," with admixture of hemp or jute, for ships' sails or other purposes....kilo.	1 00	25
1260	And light cloth, painted, for trunks and valises kilo.	2 00	25
1261	"*Osnaburgs*" or "*tocuyo burdo*," containing up to 16 threads in warp and woof. N. W.....kilo.	1 00	15
	Oxfords. N. W.:		
1262	Containing up to 24 threads in warp and woof..kilo.	1 80	25
1263	The same, containing more than 24 threads .. ,,	3 60	25
1264	Piqué, twill "*marsellas*" or imitations thereof, with or without list ("*frisa*"). N. W. ....kilo.	4 00	25
	Cloth N. W.:		
1265	Waterproofed with rubber .... ,,	3 50	Free.
1266	For bookbinding.... ,,	3 00	5
1267	Canvas prepared for oil painting, whether or not fixed to wooden stretchers or slats ....kilo.	2 50	25

Nos.	Goods.	Valuation 18 *d.* P. C.	Percentage.
1268	Velvet and plush, with or without admixture of commoner material, for ornaments, suits, curtains or covering furniture. N. W. .....kilo.	8 00	25
1269	"*Tocuyos*," unbleached, plain or serged, with or without coloured stripes. N. W. .....kilo.	1 40	25
1270	Shag, with or without admixture of commoner material, for covering furniture. N. W. ..kilo.	4 00	35
	MANUFACTURES.		
1271	Wadding, with or without cotton tissue, for lining clothing. N. W. .....kilo.	1 20	25
1272	Hat brims or borders of sized cotton tissue, with or without cardboard. W. I. P..... ....kilo.	4 00	25
1273	Carpets of shag, with or without admixture of commoner material. N. W. .....kilo.	3 00	35
1274	Shapes of lawn, with or without wire frame, for hats. N. W.....kilo.	8 00	25
	Cushions, pillows and bolsters. N. W.:		
1275	Stuffed with wool, horsehair or vegetable materials kilo.	1 50	25
1276	Stuffed with feathers .... ,,	6 00	25
1277	Manufactured articles n. s. m., crochet point, crocheted, knitted with the needle, of netting, or imitations thereof, with or without admixture of commoner material, with or without threads of false metal. W. I. P. .....kilo.	10 00	25
1278	The same, with a slight admixture of silk. W. I. P. kilo.	20 00	35
1279	Dish mats of oilcloth. W. I. P. ..... ,,	2 00	25
	Bibs for infants. W. I. P.:		
1280	Of oilcloth or waxed tissue ..... ,,	2 00	25
1281	Of cotton tissue, whether coloured or not, and those of crape ("*tejido crespo*").....kilo.	4 00	25
1282	Of cotton tissue, with insertions, lace or embroidery of cotton .....kilo.	10 00	25
	Wallets with or without frame of cardboard or metal border, for school children:		
1283	Of oilcloth or waxed tissue .....doz.	9 00	25
1284	Of cotton tissue, whether or not varnished or painted .....doz.	15 00	25
1285	Embroideries containing threads of wool or cotton, whether finished or not, with or without admixture of any other material except silk, on canvas or on cotton tissue. N. W.....kilo.	8 00	25
1286	The same, containing threads of silk. N. W. .. ,,	20 00	35
1287	Buttons, *with* or *without shank*, woven or covered with cotton stuff, for wearing apparel, trimming, or other purposes. W. I. P. .....kilo.	5 00	25
1288	Shabracks, or horse cloths. N. W. ..... ,,	1 50	25
1289	The same, with lining containing wool. N. W. kilo.	2 00	25
1290	Writing pads or blotters of oilcloth, with or without leather corners or borders, with or without blotting paper. W. I. P.....kilo.	1 20	25
	Table and other covers, or stuffs for furniture, with or without admixture of commoner material, with or without threads of metal or lining. N. W.:		
1291	Of chenille, cretonne, damask, reps or other similar tissues.....kilo.	5 00	35
1292	Of velvet or plush .....kilo.	10 00	35
1293	The same, with a slight admixture of silk .... ,,	15 00	35
1294	Chin straps of oilcloth. W. I. P. ..... ,,	4 00	25
1295	Sized tape on reels, for packing. W. I. P..... ,,	2 50	25
1296	Belts, with or without parts of any other material, for men, women or children. W. I. P.....kilo.	8 00	35
	Bedspreads and foot covers. N. W.:		
1297	Of loose "*género de tejido suelto*," called knitted stuff .....kilo.	2 75	25
1298	Called *piqué* ..... ,,	4 00	25
1299	Of damask ..... ,,	5 00	25
1300	Or eiderdowns, stuffed with cotton or other commoner material .....kilo.	2 00	25
1301	The same, stuffed with feathers..... ,,	5 00	25
1302	Mattresses stuffed with wool or horsehair. N.W. ..	1 50	60
1303	Neckties of all kinds, with or without core or parts of any other material, for *men* or *boys*. W.I.P. kilo.	10 00	60
1304	Wreaths, crosses and other funeral ornaments of artificial flowers, with or without parts or ornaments of any other material. N. W. .....kilo	8 00	60
1305	Machine beltings of cotton tissue, whether rubbered or not, waxed or painted, with or without parts of metal. G. W.....kilo.	2 50	5
	Corsets for *women* or *girls*:		
1306	Of cotton tissue, with busks other than of whalebone, common .....doz.	18 00	60
1307	The same, of better quality..... ,,	30 00	60
1308	The same, with busks partly or wholly of whalebone..... .....doz.	60 00	60
	Curtains with or without admixture of commoner materials, with or without threads of metal or lining. N. W.:		
1309	Of chenille, cretonne, damask, reps or other similar tissues.....kilo.	5 00	35
1310	Of gauze, lawn, muslin, guipure, tulle and curtains called "*minaque*," plain or with embroideries in the shape of cotton plaits.....kilo.	8 00	35
1311	Of velvet or plush ..... ,,	10 00	35
1312	The same, with a slight admixture of silk .... ,,	15 00	35
	Elastics, with or without admixture of a commoner material. N. W.:		
1313	For bandages, bands or belts .....kilo.	6 00	25
1314	For footwear ..... ,,	6 00	5
1315	Lace, blondes, mignardises, valenciennes and similar, with or without admixture of a commoner material. W. E. C. .....kilo.	20 00	35
	Rushes and plaits. W. E. C.:		
1316	With or without admixture of a commoner material kilo.	20 00	25
1317	The same, with a slight admixture of silk .... ,,	30 00	35
1318	Labels on cotton tissue, with or without printing, for marking prices or affixing. W. I. P.....kilo.	5 00	60
1319	Belts or girdles for wrapping round the waist. W. I. P.....kilo.	6 00	25
1320	Filters. W. I. P..... ,,	2 00	5
	Fringes. W. I. P.:		
1321	With or without admixture of commoner material or a slight admixture of wool .....kilo.	6 00	35
1322	The same, with a slight admixture of silk .... ,,	9 00	35
1323	Artificial flowers and plants of cotton tissue, with or without ornaments or any other material, loose or in bunches W. I. P. .....kilo.	4 00	35
1324	Blankets, common, bordered or not. N. W..... ,,	1 50	25
1325	Pillow and like cases, with or without applications, lace or embroideries. N. W. .....kilo.	8 00	35
1326	Caps, knitted, for *infants*. W. I. P..... ,,	6 00	35
1327	Of cotton tissue, called *jockey*, travelling. W. I. P. kilo.	10 00	35
1328	Of oilcloth, for bathing .....doz.	6 00	35
1329	Of cotton tissue, without peaks, for *workmen* and *sailors*.....doz.	6 00	35
1330	Of cotton tissue, with peaks, for *men* or *boys*.. ,,	12 00	35
1331	Of cotton tissue, with or without insertions, or ribbon or lace ornaments and those called "*abuelitas* pour *infants* .....doz.	18 00	35
	Gloves of all lengths. W. E. C.:		
1332	Knitted with broad meshes, common, including gloves for the military .....kilo.	10 00	35
1333	Knitted with close meshes, also those imitating Scotch or Persian yarn gloves, with or without leather border, palm, or finger tips .....kilo.	20 00	35
1334	Of lace ..... ,,	30 00	35
1335	Hat or cap crowns, of cotton tissue. W. I. P... ,,	6 00	25
1336	Leaves of cotton tissue, whether sized or not, detached or fitted on wire or other material, for flower makers. W. I. P. .....kilo.	15 00	15
1337	Shoulder padding for clothing. W. I. P..... ,,	1 50	25
1338	Garters and hip suspenders, with or without rubber, with or without parts of any other material, for socks or stockings. W. I. P .....kilo.	10 00	35
1339	The same, with a slight admixture of silk. W. I. P. kilo.	20 00	35
1340	Hose, with or without parts of common metal. G. W. kilo.	2 50	25
1341	Blankets, mufflers and ponchos, with or without openings, with or without borders or fringes of the same material or of wool, for the country or travelling. N. W. .....kilo.	4 00	35
1342	The same, with woollen stripes. N. W. ..... ,,	5 00	35
1343	Table cloths, napkins and similar articles of cotton tissue for table or tea use. W. I. P.....kilo.	4 50	25
	Mantles for *women* or *girls*. N. W.:		
1344	Of cotton tissue, with or without stripes or ribs of wool on the edge.....kilo.	6 00	25
1345	Of cotton tissue, with stripes, ribs or a slight admixture of silk.....kilo.	12 00	35
1346	Masks of all kinds, of cotton tissue. W. I. P.....kilo.	10 00	60
	Wicks. W. I. P.:		
1347	For heaters, lamps or tinder boxes..... ,,	2 50	25
1348	Or netted mantles, with or without preparation, for incandescent lighting.....kilo.	10 00	25
1349	Kerchiefs and shawls of all kinds, with or without fringes of cotton or wool. N. W. .....kilo.	3 00	25
	Cloths or towels. W. I. P.:		
1350	Of spongy cotton tissue, for the hands..... ,,	3 00	25
1351	The same, of other tissues ..... ,,	2 50	25
1352	Of cotton tissue, for kitchen use ..... ,,	2 50	25
1353	Special, for cleaning floors or for machines .. ,,	1 00	25
	Handkerchiefs for the pocket or for the neck. N.W.:		
1354	With or without hem, without embroidery....kilo.	5 00	25
1355	With monogram, letters, or embroidery of cotton in one corner .....kilo.	7 00	25
1356	The same, with monogram, letters and embroidery of silk.....kilo.	9 00	35
1357	With lace or embroidery of cotton ..... ,,	15 00	25
1358	Umbrellas, of cotton tissue .....doz.	18 00	25
1359	The same, with a slight admixture of silk .... ,,	30 00	35
	Parasols and sunshades of all kinds with ribs, having from 40 to 55 centimetres in length:		
1360	Of cotton tissue, without lace or embroideries..doz.	12 00	25
1361	Of cotton tissue, with lace or embroideries or with both lace and embroideries .....doz.	18 00	25
1362	The same, with a slight admixture of silk .... ,,	24 00	35
1362*bis*	Laces for footwear. W. I. P.....kilo.	3 00	25
	Passementerie. W. I. P.:		
1363	With or without admixture of commoner material kilo.	6 00	25
1364	The same, with a slight admixture of wool.... ,,	8 00	25
1365	The same, with a slight admixture of silk .... ,,	10 00	35
1366	Bands of cotton tissue, waxed or not, or of oilcloth, imitating leather or not, for hats. W. I. P...kilo.	4 00	15
	Insertions and embroidered bands. W. E. C.:		
1367	Of cotton tissue, embroidered with threads not containing silk.....kilo.	15 00	25
1368	The same, embroidered with threads containing silk .....kilo.	25 00	35
1369	Clothing, cut out, without sewing, of "*brin*," drill, "*piel*," or other similar tissues, with or without linings, buttons, buckles &c. for *men* or *boys*. N.W. kilo.	3 00	25

SECTION IV.—RAW OR MANUFACTURED TEXTILE MATERIALS—con.

Nos.	Goods.	Valuation 18 d. P. C.	Per-centage.
	Clothing, made up:		
1370	Blouses, trousers, leggings and travelling overcoats, of "*brin*," "*piel*," drill or other similar tissues, with or without admixture of commoner materials, for *men* or *boys*. N. W. .....kilo.	5 00	60
1371	Socks, drawers, chemisettes, shirts, slip-bodices and stockings, of knitted stuff, up to current quality, for *men, women* or *children*. W. I. P.....kilo.	5 00	35
1372	The same, of better quality, and those imitating those called Scotch or Persian yarn. W. I. P. kilo.	8 00	35
1373	Drawers of knitted stuff, for bathing. W. I. P. ,,	5 00	35
1374	Drawers of cotton tissue, for *men* or *boys*. W.I.P. kilo.	5 00	60
1375	Knickers, chemises and petticoats, of cotton tissue, with or without embroideries, insertion or lace, for *women, girls* or *infants*. W. I. P.....kilo.	10 00	60
1376	Shirts of coloured flannel, with or without woollen stripe, for workmen. W. I. P.....kilo.	5 00	60
1377	The same, striped tissues of all kinds, Oxford, or other similar. W. I. P.....kilo.	3 00	60
1378	Shirts of cotton tissue, white or coloured, with or without embroidered or plaited fronts, for *men*. doz.	24 00	60
1379	The same, with fronts or other parts of linen tissue or containing linen.....doz.	36 00	60
	NOTE.—Collars and cuffs not adhering to the shirts are appraisable separately.		
1380	Capes, coats, hoods, paletots, leggings, overcoats and other similar articles made of tissue waterproofed with rubber, *with sewing*, for rain. N.W. kilo.	10 00	60
1381	The same, *stuck, not sewn*. N. W..... ,,	10 00	25
1382	Collars of cotton tissue, without distinction of class, for shirts.....doz.	4 00	60
1383	Vests and jackets of *knitted ware*, with or without a slight admixture of any other material except silk, for *men* and *boys*. W. I. P. .....kilo.	4 00	35
1384	Jerseys with or without a slight admixture of any other material except silk, for *women* or *girls*. W. I. P .....kilo.	8 00	35
1385	Shirt fronts of cotton tissue, white or coloured. N. W .....kilo.	6 00	60
1386	Cuffs of cotton tissue, of all kinds, for shirts. *Doz. pairs*.....doz.	6 50	60
1387	Dresses and suits of knitted stuff, with or without a slight admixture of any other material except silk, for *women, girls* or *boys* .....kilo.	8 00	35
1388	Dresses, dressing gowns, skirts, underskirts and dress bodices of cotton tissue, with or without ornaments of commoner material or of cotton, for *women, girls* or *infants*. N. W.....kilo.	6 00	60
1389	The same, with insertions, lace or embroideries of cotton or other material not containing silk. N. W.....kilo.	12 00	60
1390	The same as of the two foregoing numbers, with ornaments containing silk. N. W .....kilo.	15 00	60
1391	The same as of the three foregoing numbers, of cotton tissue with a slight admixture of silk, with or without ornaments. N. W. .....kilo.	20 00	60
	Sheets. N. W.:		
1392	Of spongy cotton tissue, for bathing ..... ,,	4 00	25
1393	Of cotton tissue, for beds..... ,,	3 00	35
1394	The same with embroideries, insertions or lace not containing silk .....kilo.	8 00	35
1395	Travelling bags and portmanteaus, of oilcloth or of cotton tissue, whether sized, painted, or not, with or without parts of any other material. N.W...kilo.	2 00	35
1396	Dress shields of rubbered cotton tissue. W. I. P. ,,	8 00	25
1397	Hats of cotton plush or tissue, with or without ribbons, bands or lining, for *men* or *boys* .....doz.	12 00	35
	Hats of shag ("*epana*") or other tissues, for *women* or *girls*;		
1398	*Trimmed*, common .....doz.	18 00	35
1399	The same, better quality ..... ,,	36 00	35
1400	*Untrimmed*, namely *shapes* ..... ,,	9 00	35
	Braces or suspenders. W. I. P.:		
1401	Of cotton tissue, with or without a slight admixture of vegetable material, whether or not containing rubber or parts of any other material kilo.	7 50	35
1402	The same, with a slight admixture of silk.... ,,	15 00	35
1403	Tents or awnings of cotton tissue, whether or not sized with mineral pitch, tarred or painted. N. W. kilo.	1 60	25
1404	Blinds, window, of cotton tissue, whether painted or not, with or without slats or parts of any other material. N. W.....kilo.	5 00	35

III.—*Linen*.

Nos.	Goods.	Valuation 18 d. P. C.	Per-centage.
	Thread and yarn:		
1405	For sewing sacks or sails or for packing. G. W. kilo.	1 00	25
1406	For sewing or darning, in balls, skeins, spools or tubes of cardboard. W. I. P.....kilo.	3 00	25
1407	The same, on bobbins containing up to 184 metres doz.	1 60	25
1408	The same, containing up to 368 metres ..... ,,	3 20	25
1409	The same, containing up to 552 metres ..... ,,	4 80	25
1410	For weaving, embroidering or marking. W. I. P. kilo.	6 00	Free.
1411	Tape measures for carpenters. W. I. P. .... ,,	2 00	5
	ARTICLES OF LINEN.		
1412	Damasked stuffs and damask with or without admixture of commoner material, for table cloths, napkins or towels. N.W. .....kilo.	6 00	35
1413	Brabant cloth, "*créas*" and cretonnes, with or without admixture of commoner material. N. W. kilo.	4 00	35
1414	Britanny, batiste, cambric, Hollands and Irish linen, with or without admixture of commoner materials, white or coloured. N. W. .....kilo.	8 00	35
	"*Brins*," drills, "*pieles*" or other similar tissues, with or without admixture of commoner materials, for *men's* or *boys'* suits. N. W.:		
1415	Unbleached .....kilo.	3 00	25
1416	Bleached or coloured ..... ,,	4 00	25
	Ticking. N. W.:		
1417	With or without admixture of commoner material, special, for corsets .....kilo.	5 00	25
1418	The same, with a slight admixture of silk .... ,,	10 00	35
1419	Damasked or not, striped ticking, "*mezclilla*," "*rayadillo*," or other similar tissues, with or without admixture of commoner material, for mattresses, or other purposes .....kilo.	4 00	25
1420	The same, with strips or ribs of wool ..... ,,	5 00	25
1421	"*Choleta*" with or without admixture of commoner material, for lining. N. W. .....kilo.	3 50	25
1422	Lawn and canvas for embroidering. N. W. .... ,,	4 00	15
1423	The same, with a slight admixture of silk. N.W. ,,	8 00	15
	Tissues of linen. N. W.:		
1424	With or without admixture of commoner material, for *curtains* or *covering furniture* .....kilo.	5 00	25
1425	The same, with a slight admixture of silk .... ,,	10 00	35
1426	With or without admixture of commoner material, *special*, for kitchen cloths .....kilo.	3 00	25
1427	Unbleached, with or without admixture of commoner material, for *strengthening* wearing apparel .....kilo.	2 00	25
1428	With or without admixture of commoner material, with woollen trimmings on the borders, *special*, for staircases .....kilo.	3 00	25
	Stout cloth. N. W.:		
1429	From No. 1 to 7, for ships' sails..... ,,	1 40	15
1430	Coarse, with or without admixture or sizing, for awnings *ó carpas* .....kilo.	1 40	25
1431	And light cloth, exceeding No. 7, with or without admixture of common materials, for ships' sails or other purposes .....kilo.	2 00	25
1432	And light cloth, with or without admixture of commoner material, painted, for trunks and valises .....kilo.	2 00	25
	Cloths. N. W.:		
1433	With emery, for slates ..... ,,	3 00	25
1434	Canvas prepared for oil painting, whether or not fixed to wooden stretchers or slats .....kilo.	2 50	25
1435	Velvet and plush, with or without admixture of commoner material, for ornamentation, women's wearing apparel, curtains or covering furniture. N. W. .....kilo.	8 00	25
	MANUFACTURES OF LINEN.		
	Cushions, pillows and bolsters. N. W.:		
1436	Stuffed with wool, horsehair, or vegetable materials .....kilo.	1 50	25
1437	Stuffed with feathers..... ,,	6 00	25
1438	Manufactured articles n. s. m., crochet point, crocheted, knitted with the needle, of netting or their imitations, with or without admixture of commoner material, with or without threads of false metal. W. I. P. (1) .....kilo.	12 00	35
1439	The same, with a slight admixture of silk. W. I. P. (1) .....kilo.	20 00	35
1440	Bibs of linen tissue, with or without admixture of commoner material, for infants. W. I. P. kilo.	6 00	25
1441	The same, with insertions, lace, or embroideries of cotton. W. I. P. .....kilo.	12 00	25
1442	Embroideries with threads of wool or cotton, whether finished or not, with or without admixture of any other material except silk, on tissue or "*esterilla*." N. W. .....kilo.	10 00	25
1443	The same, with threads of silk. N. W. ..... ,,	20 00	35
1444	Buttons *with* or *without shank*, woven or covered with linen cloth, for clothing, trimming and other purposes. W. I. P. .....kilo.	5 00	25
	Table and other covers, or stuffs for furniture, with or without admixture of commoner material, with or without threads of metal or lining. N. W.:		
1445	Of velvet or plush, chenille or other tissues ..kilo.	10 00	35
1446	The same, with a slight admixture of silk .... ,,	15 00	35
1447	Belts of linen tissue, with or without admixture of commoner material, with or without parts of other material, for men, women or boys. W. I. P...kilo.	8 00	35
1448	Mattresses stuffed with wool or horsehair. N. W. ,,	1 50	60
1449	Cravats of all kinds, with or without core or parts of any other material for *men* or *boys*. W. I. P. kilo.	10 00	60
1450	Machine beltings of linen tissue, with or without rubber, whether or not waxed or painted, with or without metal parts. G. W.....kilo.	2 50	5
	Corsets of all kinds for *women* or *girls*:		
1451	Of linen tissue, with busks other than of whalebone, common quality .....doz.	18 00	60
1452	The same, of better quality..... ,,	30 00	60
1453	The same, with busks partly or wholly of whalebone .....doz.	60 00	60
	Curtains, with or without admixture of commoner material, with or without threads of metal or lining or embroidery other than of silk. N. W.:		
1454	Of velvet or plush, chenille or other tissues ..kilo.	10 00	35
1455	The same, with a slight admixture of silk.... ,,	15 00	35

(1) See Decree No. 417 of March 21, 1908.

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
	Elastics, with or without admixture of commoner material. N. W.:		
1456	For bands, belts or girdles .....kilo.	6 00	25
1457	For footwear ..... ,,	6 00	5
1458	Lace, blonde, magnardises, valenciennes and the like, with or without admixture of commoner material. W. E. C. .....kilo.	40 00	35
1459	Labels on linen tissue, without printing, for marking prices or affixing. W. I. P. .....kilo.	5 00	60
1460	Belts or bands, with or without admixture of commoner material. W. I. P. .....kilo.	6 00	25
1461	Filters. W. I. P. ..... ,,	2 00	5
	Fringes. W. I. P.:		
1462	With or without admixture of commoner material or with a slight admixture of wool .....kilo.	6 00	35
1463	The same, with a slight admixture of silk .... ,,	9 00	35
1464	Pillow and like cases, with or without insertions, lace or embroideries. N. W. .....kilo.	12 00	35
	Caps, with or without admixture of commoner material:		
1465	Of linen tissue, without peaks, for *workmen* and *sailors*.....doz.	6 00	35
1466	Of linen tissue, with peaks, for *men* or *boys*.... ,,	12 00	35
1467	,, ,, with or without ornamental insertions, ribbons or lace, and those called "*abne litas*," for infants .....doz.	18 00	35
	Gloves of all lengths. W. E. C.:		
1468	Knitted, with or without admixture of commoner material, or finger tips of leather .....kilo.	20 00	35
1469	Of lace point ..... ,,	30 00	35
1470	Hose with or without parts of common metal. G. W.....kilo.	2 50	25
1471	Table cloths, napkins and similar articles of linen tissue, with or without admixture of commoner material, for table or tea use. W. I. P. .....kilo.	8 00	35
	Game bags. N. W.:		
1472	Of linen tissue, with or without admixture of commoner material or parts of any other material .....kilo.	3 00	35
1473	Of netting, with or without parts of any other material .....kilo.	6 00	35
	Napkins or towels. W. I. P.:		
1474	Of spongy linen tissue, for the hands ..... ,,	3 00	25
1475	The same, of other tissues ..... ,,	8 00	25
1476	Of linen tissue, with or without admixture of commoner material, for kitchen use.....kilo.	3 00	25
1477	Handkerchiefs, with or without admixture of commoner material, hemmed or not. N. W. ..kilo.	12 00	35
1478	The same, with monogram, letters, or embroideries in one corner. N. W. .....kilo.	18 00	35
	Passementerie. W. I. P.:		
1479	With or without admixture of commoner material kilo.	6 00	25
1480	The same, with a slight admixture of wool.... ,,	8 00	25
1481	The same, with a slight admixture of silk .... ,,	10 00	35
	Insertions or bands embroidered. W. E. C.:		
1482	Of linen tissue, embroidered with threads not containing silk .....kilo.	15 00	25
1483	The same, embroidered with threads containing silk .....kilo.	25 00	35
	Ready-made clothing:		
1484	Blouses, trousers, leggings and travelling overcoats, of "*brin*," drill, "*piel*" or other similar tissues, with or without admixture of commoner material, for *men* or *boys*. N. W. .....kilo.	6 00	60
1485	Socks and stockings of knitted linen, with or without admixture of commoner material, with or without embroideries or open-worked parts, for *men*, *women* or *boys*. W. I. P. .....kilo.	12 00	35
1486	Drawers of linen tissue, with or without admixture of commoner material, for *men* or *boys*. W. I. P. kilo.	8 00	60
1487	Knickers, chemises and petticoats, of linen tissue, with or without admixture of commoner material, embroidered or not, with or without insertions or lace, for *women*, *girls* or *infants*. W. I. P. kilo.	15 00	60
1488	Shirts of linen tissue, with or without admixture of commoner material, with or without embroidered or plaited front, for *men* .....doz.	72 00	60
	NOTE.—Collars and cuffs not adhering to the shirts shall be appraised separately according to kind.		
1489	Collars of all kinds, for shirts, of linen tissue, with or without admixture of commoner material..doz.	4 00	60
1490	Shirt fronts, of linen tissue, with or without admixture of commoner material. N. W. ....kilo.	15 00	60
1491	Cuffs of all kinds, for shirts, of linen tissue, with or without admixture of commoner material. *Doz. pairs* .....doz.	6 50	60
1492	Dresses, dressing gowns, skirts, underskirts and dress bodices, of linen tissue, with or without admixture of commoner material, with or without ornaments of commoner material or of linen, for *women*, *girls* or *infants*. N. W. .....kilo.	10 00	60
1493	The same, ornamented with insertions, lace or embroideries of materials not containing silk. N. W.....kilo.	15 00	60
1494	The same as of the two foregoing numbers, with ornaments containing silk. N. W. .....kilo.	20 00	60
1495	The same as of the three foregoing numbers, of linen tissue with a slight admixture of silk, with or without ornaments. N. W. .....kilo.	25 00	60
	Sheets. N. W.:		
1496	Of spongy linen tissue, for bathing ..... ,,	4 00	25
1497	Of linen tissue, with or without admixture with commoner material for beds .....kilo.	6 00	35
1498	The same, with embroideries, insertions or lace, not containing silk.....kilo.	12 00	35
1499	Travelling bags and portmanteaux of linen tissue, with or without admixture of commoner material, whether or not oiled or painted with or without parts of any other material. N.W. .....kilo.	2 00	35
1500	Dress-shields of rubbered linen tissue. W. I. P... ,,	8 00	25
1501	Hats of linen tissue, with or without admixture of commoner material, with or without ribbons, bands or lining for *men* or *boys*.....doz.	12 00	35
1502	Awnings of linen tissue with or without admixture of commoner material, whether or not coated with pitch tar or paint. N. W. .....kilo.	1 60	25
1503	Blinds, window, of linen tissue, whether painted or not, with or without slats or parts of any other material. N.W.....kilo.	5 00	5
	IV.—*Wool.*		
	Yarns. W. I. P.:		
1504	Of wool or of goats' hair, with or without admixture of commoner material, with or without threads of common metal, for weaving, embroidering or marking.....kilo.	7 00	Free
1505	The same, combined with threads of silk .... ,,	10 00	,,
1506	Of wool or of goats' hair, with or without admixture of commoner material, for sewing or darning..kilo.	5 00	25
	Wool. G. W.:		
1507	Sheep's, in the grease ..... ,,	0 40	25
1508	Sheep's, washed ..... ,,	0 80	25
1509	Vicuña or guanaco..... ,,	1 60	25
	TISSUES.		
1510	Astrakhan, curled tissue, with admixture of commoner materials for trimming or for clothing. N. W.....kilo.	5 00	25
1510*bis*	The same, plushy. N. W. ..... ,,	7 00	25
1511	Baize with or without admixture of commoner material called "*de pellon*," scarves or light baize containing 100 threads or with double lists. N. W. kilo.	3 00	25
1512	Cassimeres, "*casinetes*" and cloth, of all kinds, with or without admixture of commoner material for *men's* or *boys'* suits. N. W.....kilo.	4 50	25
1513	The same, with filaments or figures of silk. N. W. kilo.	4 50	35
	Lawn and canvas for embroidering. N. W.:		
1514	With or without admixture of commoner material kilo.	6 00	15
1515	The same, with a slight admixture of silk .. ,,	10 00	15
	Felt and felted cloth, for flooring or for placing under carpets. N.W.:		
1516	White, thick, with or without admixture of commoner material .....kilo.	1 60	25
1517	The same, of one or more colours ..... ,,	2 50	25
	Felt. N. W.:		
1518	Of flock wool, for saddle cloths or aprons.... ,,	2 00	25
1519	For piano hammers ..... ,,	12 00	25
1520	Coloured, with or without admixture of a commoner material, special for table and like covers kilo.	6 00	25
	Flannel. N. W.:		
1521	White or of one colour, with or without admixture of a commoner material, for clothing .....kilo.	6 00	25
1522	Printed in colours, with or without admixture of a commoner material, special for table and like covers.....kilo.	6 00	25
	Tissues of wool. N. W.:		
1523	With or without admixture of a commoner material, for *curtains* or *covering furniture* .....kilo.	8 00	25
1524	The same, with a slight admixture of silk .. ,,	15 00	35
1525	With or without admixture of a commoner material, *with list*, for plaids .....kilo.	6 00	25
1526	The same, *without list* ..... ,,	9 00	25
1527	With or without admixture of a commoner material, so-called "*bears' hair*," for *plaids* ....kilo.	3 00	25
1528	With admixture of a commoner material, *not carded*, common, for *blankets* .....kilo.	1 50	25
1529	The same, *carded* ..... ,,	2 00	25
1530	With or without admixture of a commoner material, thick, of better quality than of the two foregoing numbers, for *blankets* .....kilo	3 50	25
1531	With or without admixture of a commoner material, plain, open-worked, figured, shaved or otherwise woven, including cloth called ladies', of one or more colours, n. s. m., for dresses or lining .....kilo.	7 00	25
1532	The same, with a slight admixture of silk .... ,,	15 00	35
1533	With or without admixture of a commoner material, knitted .....kilo.	7 00	25
1534	With or without admixture of a commoner material, called *swanskin*, for carpet lining or for floors .....kilo.	2 00	25
1535	The same, for clothing or other purposes..... ,,	3 50	25
1536	With or without admixture of a commoner material, open tissue called *bunting*, for flags ..kilo.	4 00	25
1537	Special, in cuttings of two or more lengths, with embroideries or lace containing silk in one or more pieces, for women's or girls' dresses....kilo.	20 00	35
1538	Coarse cloth ("*gergones*") with or without admixture of a commoner material, for floors. G.W..kilo.	2 00	25
1539	Cloth, with or without admixture of a commoner material, for billiard tables. N. W.....kilo.	10 00	35
1540	Cloth, with or without admixture of a commoner material, waterproofed with rubber. N. W...kilo.	5 00	Free
1541	Velvet and plush, with or without admixture of a commoner material, for trimming, dresses, curtains or covering furniture. N. W. .....kilo.	10 00	25
	Shag, with or without admixture of a commoner material, with ground of hemp, jute or other vegetable material, for floors. N. W.:		
1542	Curled, common .....kilo.	2 00	25

SECTION IV.—RAW OR MANUFACTURED TEXTILE MATERIALS—con.

Nos.	Goods.	Valuation 18 *d.* P. C.	Percentage.
	Shag, &c.:		
1543	Curled, called Brussels ....kilo.	3 00	35
1544	Plushy or shaved, of all kinds.... ,,	4 00	35
	Shag. N. W.:		
1545	With or without admixture of a commoner material, called Smyrna and other like, for floors ....kilo.	6 00	35
1546	With or without admixture of a commoner material, plushy or shaved, for covering furniture kilo.	8 00	35
	MANUFACTURES.		
1547	Hat brims or borders, of felt or cloth, sized, with or without cardboard. W. I. P....kilo.	10 00	25
	Carpets, with or without admixture of a commoner material, with ground of hemp, jute, or other vegetable material, of a single piece or with needlework, for floors. N. W.:		
1548	Of curled shag....kilo.	3 50	35
1549	Of plushy or shaved shag.... ,,	5 00	35
	Carpets of a single piece or with needlework, for floors. N. W.:		
1550	Of coarse ("*gergon*") cloth, with or without admixture of a commoner material ....kilo.	2 50	35
1551	With or without admixture of a commoner material, called Smyrna or other similar....kilo.	8 00	35
	Small carpets, with or without admixture of commoner material or pad, with or without embroideries or fringes of any material except silk, for churches. N. W.:		
1552	Of velvet or plush ....kilo.	10 00	35
1553	Of plushy or shaved shag .... ,,	8 00	35
	Pillows, bolsters and cushions of tissue of wool, with or without admixture of a commoner material. N. W.:		
1554	Stuffed with wool, horse hair, or vegetable materials kilo.	2 00	25
1555	Stuffed with feathers.... ,,	8 00	25
1556	Manufactured articles n.s.m., crochet point, crocheted, knitted with the needle, of netting, or imitations thereof, with or without admixture of a commoner material, with or without threads of false metal. W. I. P. (1) ....kilo.	12 00	35
1557	The same, with a slight admixture of silk. W. I. P. (1) ....kilo.	20 00	35
1558	Flags of open tissue called *bunting*, with or without admixture of a commoner material. W. I. P...kilo.	6 00	25
	Embroideries, complete or not, on tissue or lawn, with or without admixture of a commoner material. N. W.:		
1559	With threads of wool or vegetable fibres, with or without admixture of any other material except silk ....kilo.	12 00	25
1560	With threads of silk or containing silk	25 00	35
	Embroideries on cloth or other tissue, with or without admixture of a commoner material, in special articles, n. s. m., for military clothing. W.I.P.:		
1561	With threads of false metal, gilt or silvered, with or without parts of any other material.....kilo.	30 00	35
1562	The same, with threads of silver, gilt or not .. ,,	60 00	35
1563	Buttons, *with or without shank*, covered with tissue, with or without admixture of a commoner material, for clothing, trimming or other purposes. W. I. P. kilo.	6 00	25
	Hat shapes. N. W.:		
1564	Of felt of hair or wool, or of both materials, weighing each up to 50 grammes ....kilo.	40 00	15
1565	The same, weighing over 50 grammes.... ,,	12 00	15
1566	Shabracks or horse blankets, with or without admixture of a commoner material. N. W.....kilo.	4 00	25
	Table and other covers, or stuffs for furniture. N.W.:		
1567	With or without admixture of a commoner material, with or without metal threads or lining ....kilo.	10 00	35
1568	With a slight admixture of silk .... ,,	15 00	35
1569	Girths, surcingles and bellybands of woollen tissue, with or without admixture of a commoner material. N. W....kilo.	10 00	25
1570	Ribbons for girths, with or without admixture of a commoner material. W. I. P....kilo.	8 00	25
1571	Belts, with or without admixture of a commoner material or parts of another material for *men*, *women*, or *boys*. W. I. P....kilo.	12 00	35
1572	Foot-covers and travelling rugs, with admixture of a commoner material, called "*bears' hair*." N. W. kilo.	4 00	25
	Bedspreads and counterpanes. N. W.:		
1573	Of tissue, with or without admixture of a commoner material ....kilo.	10 00	25
1574	The same, with a slight admixture of silk .... ,,	15 00	35
1575	Or eiderdowns, of wool, with or without admixture of a commoner material, stuffed with cotton..kilo.	4 00	25
1576	The same, stuffed with feathers....kilo.	8 00	25
1577	Neckties of tissue of wool, with or without admixture of a commoner material or parts of any other material, with or without padding, of any form, for *men* or *boys*. W. I. P....kilo.	15 00	60
1578	Machine beltings of tissue or camels' hair, with or without rubber, whether waxed, painted or not, with or without parts of metal. G. W.....kilo.	2 50	5
	Pattens and uppers for footwear, of tissue of wool with or without admixture of a commoner material or parts of leather. N. W.:		
1579	*Unprepared, i.e.*, without sewing, complete or incomplete, with or without lining, elastics or other accessories ....kilo.	10 00	25
1580	*Prepared*, even only commenced .... ,,	15 00	25

(1) See Decree No. 417, of March 21, 1908.

Nos.	Goods.	Valuation 18 *d.* P. C.	Percentage.
	Curtains of tissue of wool, with or without admixture of a commoner material, metal threads, or lining. N. W.:		
1581	With or without ornaments not containing silk..kilo.	10 00	35
1582	With a slight admixture of silk or ornaments containing silk ....kilo.	15 00	35
	Elastics, with or without admixture of a commoner material. N. W.:		
1583	For bands, belts or girdles ....kilo.	10 00	25
1584	For boots and shoes .... ,,	6 00	5
1585	Belts or girdles, with or without admixture of a commoner material for wrapping round the waist. W. I. P....kilo.	10 00	25
1586	Filters. W. I. P.... ,,	8 00	5
	Fringes. W. I. P.:		
1587	With or without admixture of a commoner material kilo.	10 00	35
1588	The same, with a slight admixture of silk .... ,,	15 00	35
	Blankets, with or without admixture of a commoner material or borders, for beds. N. W.:		
1589	Up to the current quality....kilo.	2 50	25
1590	Fine quality .... ,,	4 50	35
1591	The same, with stripes or bands of silk .... ,,	10 00	35
1592	Caps of baize or felted cloth, with or without admixture of a commoner material, without peaks, for *workmen* or *sailors* ....doz.	9 00	35
1593	Of cassimere or cloth, with or without admixture of a commoner material, with peaks, without embroideries or metal galloons, for the *military*..doz.	30 00	35
1594	The same, with metal embroideries or galloons, for *officers* ....doz.	60 00	35
1595	Of cassimere or cloth, with or without admixture of a commoner material, without peaks, for *men* or *boys*....doz.	12 00	35
1596	The same, with peaks.... ,,	18 00	35
1597	Of tissue of wool, with or without admixture of a commoner material, with or without insertions, ribbons, embroideries or lace, and bonnets called "*abuelitas*," for infants ....doz.	30 00	35
1598	Of tissue of wool, with or without admixture of a commoner material, called *jockey* caps, for travelling. W. I. P....kilo.	12 00	35
1599	Gloves of all lengths of knitted stuff of wool, with or without admixture of a commoner material. W.E.C. kilo.	15 00	35
1600	Shoulder padding of felt for clothing. W. I. P.. ,,	6 00	25
1601	Garters and hip suspenders, with or without rubber or admixture of a commoner material, with or without parts of any other material, for *socks* and *stockings*. W. I. P....kilo.	10 00	35
1602	The same, with a slight admixture of silk. W. I. P. kilo.	20 00	35
1603	Crapes of tissue of wool, with or without admixture of a commoner material, for hats. W. I. P...kilo.	16 00	25
	Saddle cloths of cloth of all kinds, with or without admixture of a commoner material. N. W.:		
1604	Without embroideries or galloons of false metal kilo.	6 00	25
1605	With embroideries or galloons of false metal .. ,,	10 00	25
	Overalls, mufflers, ponchos, with or without opening or border, for country use or travelling. N. W.:		
1606	With or without admixture of a commoner material, *with list* ....kilo.	8 00	35
1607	The same, *without list*.... ,,	12 00	35
1608	With admixture of a commoner material so-called "*bears' hair*" ....kilo.	4 00	35
1609	Of *vicuna* wool ....kilo.	15 00	35
1610	Mantles of tissue of wool, with or without admixture of a commoner material, for women. N.W..kilo.	12 00	25
1611	The same, with borders, stripes or a slight admixture of silk. N. W....kilo.	18 00	35
	Shawls of all kinds and kerchiefs. N. W.:		
1612	Of cashmere, fine, called Ternaux ....kilo.	150 00	35
1613	Of cashmere or merino, with or without admixture of a commoner material or fringes not containing silk ....kilo.	10 00	25
1614	The same, with borders or stripes of silk, or fringes containing silk....kilo.	15 00	35
1615	Of diaphanous or transparent tissues, with or without admixture of a commoner material or fringes not containing silk....kilo.	12 00	25
1616	The same, with borders or stripes of silk or fringes containing silk....kilo.	18 00	35
1617	Of vicuña wool ....kilo.	15 00	25
1618	With or without admixture of a commoner material, of other kinds n. s. m....kilo.	6 00	25
1619	Umbrellas, with or without admixture of commoner materials ....doz.	30 00	25
1620	Passementerie, with or without admixture of a commoner material. W. I. P....kilo.	10 00	25
1621	The same, with a slight admixture of silk. W.I.P. kilo.	15 00	35
	Insertions or embroidered bands, of tissue of wool, with or without admixture of a commoner material. W. E. C.:		
1622	Embroidered with threads not containing silk..kilo.	18 00	25
1623	,, with threads containing silk .... ,,	30 00	35
1624	Clothing, cut out, without needlework, of cassimere, casinete or cloth, of all kinds, with or without admixture of a commoner material, with linings of cotton tissue, with or without buttons, buckles, etc., for *men* or *boys*. N. W....kilo.	4 50	25
	Ready-made clothing:		
1625	Gowns of tissue of wool, with or without admixture of a commoner material, for *men*. N. W....kilo.	12 00	60

Nos.	Goods.	Valuation 18 d. P. C.	Per-centage.
1626	The same, with a slight admixture of silk or lining containing silk. N. W. ....kilo.	20 00	60
1627	Blouses or sack coats, vests and overcoats for travelling, of *alpaca*, for *men* and *boys*. N. W. kilo.	10 00	60
1628	Blouses or sack coats, vests, trousers, leggings and overcoats, of cassimere, casinete or cloth, with or without admixture of a commoner material, common, for *men* or *boys*. N. W. ....kilo.	8 00	60
1629	The same, better quality. N. W. .... ,,	12 00	60
1630	Stockings and socks, knitted, with or without admixture of a commoner material, common, for *men*, *women* or *boys*. W. I. P. ....kilo.	5 00	35
1631	The same, better quality W. I. P. .... ,,	10 00	35
1632	Drawers, waistcoats, shirts or chemises, and slip bodices, knitted, with or without admixture of a commoner material, common, for *men*, *women* or *boys*. W. I. P. ....kilo.	8 00	35
1633	The same, better quality. W. I. P. .... ,,	12 00	35
1634	Drawers, waistcoats, and shirts, of flannel, with or without admixture of a commoner material, for *men* or *boys*. W. I. P. ....kilo.	10 00	60
1635	Knickers, chemises, slip bodices, petticoats or skirts, of tissue of wool, with or without admixture of a commoner material, with or without embroideries, insertions or lace, for *women* or *girls* W. I. P. ....kilo.	15 00	60
1636	Jerseys, knitted, with or without admixture of a commoner material, common, for *sailors*. W. I. P. kilo.	5 00	35
1637	The same, better quality, for cyclists or other purposes. W. I. P. ....kilo.	10 00	35
1638	Coats, palatines, overalls, pelerines and other like articles of tissue of wool, with or without admixture of a commoner material, with or without ornaments of any material except lace of silk or containing silk, for *women* or *girls*. N. W..kilo.	15 00	60
1639	The same, with ornaments wholly or partly of lace of silk or containing silk. N. W. .... ..kilo.	25 00	60
1640	Coats, cloaks, hoods, overalls, leggings, overcoats and other like articles of rubber waterproofed tissue, with or without admixture of a commoner material, *without needlework*, for the rain. N. W. kilo.	12 00	25
1641	The same, *with needlework*. N. W. .... ,,	12 00	60
1642	Knitted waistcoats and vests, with or without admixture or parts of any other material not containing silk, for *men* or *boys*. W. I. P. ....kilo.	6 00	35
1643	Suits of knitted tissue, with or without admixture of a commoner material, for *boys*. N. W...kilo.	15 00	35
1644	Bath suits, of serge or "*lanille*," with or without admixture of a commoner material. N. W..kilo.	10 00	60
1645	Frockcoats, jackets and evening coats, of cassimere or cloth, with or without admixture of a commoner material, for *men* ....According to appraisement		60
1646	Dresses, petticoats, dress bodices and jerseys, of knitted stuff, with or without admixture of a commoner material, for *women* or *girls*. N.W.kilo.	12 00	35
1647	Dresses, dressing gowns, skirts and dress bodices, of woollen tissue, with or without admixture of a commoner material, with or without ornaments not containing silk, for *women*, *girls* or *infants*. N. W. ....kilo.	12 00	60
1648	The same, with ornaments of silk or containing silk. N. W....kilo.	20 00	60
1649	The same as of the two foregoing numbers, of woollen tissue with a slight admixture of silk, with or without ornaments. N. W. ....kilo.	30 00	60
1650	Travelling bags and portmanteaux of "*gergon*" or shag, with or without admixture of a commoner material. N. W. ....kilo.	3 00	35
1651	Dress shields of rubbered woollen tissue. W. I. P. ,,	8 00	25
	Hats with insertions or bands, ribbons or cords, with or without lining or inner trimming, for *men* or *boys*:		
1652	Of felt of wool or hair or of both materials, common doz.	18 00	35
1653	The same, better quality .... ,,	42 20	35
1654	Of plushy felt .... ,,	48 00	35
1655	Of felt called beaver, for *the clergy* .... ,,	60 00	35
1656	Of felt called beaver, *high crown*.... ,,	96 00	35
1657	Of varnished felt, *special for boys* .... ,,	18 00	35
	Hats and bonnets, of felt of hair or wool or of both materials, for *women* or *girls*:		
1658	*Trimmed*, common ....doz.	12 00	35
1659	The same, better quality .... ,,	96 00	35
1660	*Untrimmed*, namely *shapes*, common .... ,,	12 00	35
1661	The same, better quality .... ,,	30 00	35
1662	Saddle cloths of flock wool felt. N. W....kilo.	3 00	25
1663	Braces, with or without admixture of a commoner material, parts of any other material or of rubber, for trousers. W. I. P. ....kilo.	9 00	35
1664	The same, with a slight admixture of silk. W. I. P. kilo.	15 00	35
	V.—*Silk or Imitation Silk.*		
	Yarns and threads. N. W.:		
1665	For weaving, embroidering or marking ....kilo.	40 00	Free.
1666	For sewing, darning or other purposes .... ,,	50 00	25
1667	Plaits called "*paja de seda*," with or without admixture of a commoner material, for hats. N.W....kilo.	30 00	35
	TISSUES.		
1668	"*Clarin*" or imitations thereof. N. W. ....kilo.	60 00	5
1669	English crape, with or without admixture of a commoner material. N. W. ....kilo.	40 00	35
1670	Lawn and canvas, with or without admixture of a commoner material, for embroidering. N. W...kilo.	40 00	15
1671	Plush or imitations thereof, of pure or mixed silk, for men's hats N. W. ....kilo.	60 00	15
	Tissues of silk. N. W.:		
1672	With admixture of a commoner material, with or without threads of false metal, for *curtains* or *table covers* ....kilo.	30 00	35
1673	The same, without admixture of a commoner material....kilo.	60 00	35
1674	The same, with silver threads, gilt or not .... ,,	100 00	35
1675	*Raw*, with or without admixture of a commoner material....kilo.	15 00	35
1676	The same, embroidered.... ,,	40 00	35
1677	Of floss silk, *special* for scent bags .... ,,	4 00	35
1678	*Diaphanous*, such as crape, gauze, guipure, tulle, veiling, "*velillo*" or other similar, with admixture of a commoner material, with or without bugles, beads or ornaments of any other material kilo.	50 00	35
1679	The same, without admixture of a commoner material ....kilo.	80 00	35
1680	The same as of the two foregoing numbers, embroidered ....kilo.	120 00	35
1681	*Special*, in cuttings of two or more lengths, with embroideries or lace containing silk in one or more pieces, for *women's* or *girl's dresses* ..kilo.	80 00	35
1682	*Not specially mentioned*, with admixture of a commoner material, with or without stripes, veins or designs of velvet or plush, for dresses, linings or other purposes ....kilo.	30 00	35
1683	The same, without admixture of a commoner material ....kilo.	60 00	35
1684	The same as of the two foregoing numbers, embroidered ....kilo.	90 00	35
1685	Cloth, with or without admixture of a commoner material, waterproofed with rubber. N. W..kilo.	15 00	Free.
1686	Velvet and plush, with admixture of a commoner material, for ornaments, clothing, curtains or covering furniture. N. W....kilo.	30 00	35
1687	The same, without admixture of a commoner material. N. W. ....kilo.	60 00	35
	MANUFACTURES OF SILK.		
1688	Quiltings of tissue of silk or containing silk, for wadding clothing. N. W. ....kilo.	15 00	35
1689	Hat shapes of bunting or lawn, with or without admixture of a commoner material or wire. N. W. kilo.	15 00	35
	Pillows, bolsters and cushions of tissue containing silk. N. W.:		
1690	Stuffed with wool, horse hair or vegetable material kilo.	5 00	35
1691	,, with feathers.... ,,	15 00	35
1692	Manufactured articles, n. s. m., crochet point, crocheted, knitted with the needle, of netting or imitations thereof, with or without threads of false metal. W. I. P. ....kilo.	60 00	35
1693	The same, with admixture of commoner materials. W. I. P....kilo.	40 00	35
1694	Moustache bands of "*clarin*," with parts of leather doz.	4 00	35
1695	Embroideries, complete or not, on tissue or lawn, with or without admixture of a commoner material, with silk or false metal threads. N.W..kilo.	90 00	35
1696	Buttons, *with or without shank*, covered with tissue, with or without admixture of a commoner material, for clothing, ornaments or other purposes. W. I. P....kilo.	8 00	25
1697	Small boxes and cornets, with or without admixture of a commoner material or core of other material, to contain sweetmeats. W. I. P....kilo.	20 00	60
1698	Table and other covers of tissue of silk, with or without embroideries, metal threads or lining. N. W....kilo.	80 00	35
1699	The same, with admixture of a commoner material. N. W....kilo.	40 00	35
1700	Sieves or bolters of silk ("*clarin*"). N. W.... ,,	6 00	35
1701	Ribbons, plain, figured or embroidered on the loom. N. W....kilo.	60 00	35
1702	The same, with admixture of a commoner material. N. W....kilo.	30 00	35
1703	The same, of *diaphanous tissue*, such as crape, gauze, tulle, veiling, etc. N. W....kilo.	80 00	35
1704	Belts, with or without admixture of a commoner material or parts of any other material, for *men*, *women* or *boys*. W. I. P....kilo.	30 00	35
	Bedspreads and counterpanes. N. W.:		
1705	Of tissue of silk, with or without admixture of a commoner material, with or without parts or linings, *without embroideries*. N. W. ....kilo.	40 00	35
1706	The same, *with embroideries*. N. W. .... ,,	80 00	35
1707	Or eiderdowns, of silk tissue, with or without admixture of a commoner material, quilted with cotton. N. W. ....kilo.	15 00	35
1708	The same, stuffed with feathers. N. W. .... ,,	25 00	35
1709	Neckties of silk tissue, with or without admixture of a commoner material or parts of any other material or pad, of all shapes, for *men* or *boys*. W.I.P. kilo.	30 00	60
1710	Corsets of silk tissue, with or without admixture of a commoner material, common, for *women* or *girls*. doz.	144 00	60
1711	The same, better quality .... ,,	240 00	60
1712	Patterns or uppers of silk tissue, with or without admixture of a commoner material or parts of leather, *unprepared*, *i.e.*, without any needlework, complete or not, with or without lining, elastic or other accessories, for footwear. N. W. ....kilo.	40 00	35
1713	The same, *prepared*, partly sewn. N. W.... ,,	60 00	35

SECTION IV.—RAW OR MANUFACTURED TEXTILE MATERIALS—con.

Nos.	Goods.	Valuation 18 *d.* P. C.	Per centage
1714	Curtains of velvet, plush or other silk tissue, with admixture of a commoner material, with or without ornaments or lining. N. W. .....kilo.	40 00	35
1715	The same, without admixture of a commoner material. N. W.....kilo.	80 00	35
	Sword-knots for the military. W. I. P.:		
1716	With threads of common metal, gilt or silvered ,,	40 00	35
1717	With threads of silver, gilt or not..... ,,	100 00	35
	Elastics, with or without admixture of a commoner material. N. W.:		
1718	For bands, bandages or belts .....kilo.	20 00	35
1719	For footwear..... ,,	10 00	5
1720	Lace and blondes, with or without admixture of a commoner material. W. E. C. .....kilo.	120 00	35
1721	Ruffles or plaits, with or without admixture or parts of commoner material. W. E. C.....kilo.	90 00	35
1722	Cases (sheaths) covered with silk tissue, with or without admixture of a commoner material, for jewellery. W. I. P. .....kilo.	15 00	35
1723	Belts or girdles, of silk tissue or knitted stuff, with or without admixture of a commoner material or parts of any other material, for wrapping round the waist. W. I. P. .....kilo.	40 00	35
1724	Fringes, with or without admixture of a commoner material. W. I. P.....kilo.	30 00	35
1725	Artificial flowers and plants, of silk tissue, with or without admixture or ornaments of any other material, loose or in bundles, in cardboard or wooden boxes. W. I. P. .....kilo.	15 00	35
1726	The same, contained in the same box with flowers of cotton tissue or of paper. W. I. P. .....kilo.	10 00	35
1727	Blankets of floss silk, with or without admixture or stripes, for beds. N. W. .....kilo.	10 00	35
1728	Caps, of silk tissue, with or without admixture of a commoner material, called *jockey* caps, for travelling. W. I. P.....kilo.	30 00	35
1729	Of silk tissue, with or without admixture of a commoner material, or ornaments of lace, ribbons, embroideries and of so-called "*abuelitas*," for infants.....doz.	60 00	35
	Gloves of all lengths. W. E. C.:		
1730	Of silk knitted stuff, with or without admixture of a commoner material or tips of leather.....kilo.	60 00	35
1731	The same, lined ..... ,,	40 00	35
1732	Of lace..... ,,	100 00	35
1733	Inner trimmings or crowns of silk tissue, with or without admixture of a commoner material, for hats or caps. W. I. P. .....kilo.	30 00	35
1734	The same, with parts of paper or any other material. W. I. P.....kilo.	15 00	35
1735	Sheets of silk tissue, with or without preparation or admixture of a commoner material, loose or combined with wire or any other material, for flower makers. W. I. P. .....kilo.	25 00	15
1736	Garters and hip suspenders, with or without rubber or admixture of a commoner material, with or without parts of any other material, for socks and stockings. W. I. P. .....kilo.	40 00	35
1737	Crapes of silk tissue, with or without admixture of a commoner material, for hats. W. I. P. ....kilo.	50 00	35
	Shawls of silk tissue, for women. N. W.:		
1738	With admixture of a commoner material, not embroidered .....kilo.	30 00	35
1739	The same, embroidered ..... ,,	40 00	35
1740	Without admixture of a commoner material, not embroidered .....kilo.	60 00	35
1741	The same, embroidered ..... ,,	80 00	35
1742	*Diaphanous*, with or without admixture of a commoner material.....kilo.	120 00	35
1743	Masks of all kinds, of silk tissue, with or without admixture of a commoner material. W. I. P..kilo.	20 00	60
1744	Shades of silk tissue, with or without admixture of a commoner material, with parts or frame of common metal or any other material, for lamps or candlesticks. W. I. P. .....kilo.	10 00	35
	Shawls of all kinds and kerchiefs, scarves, veils, mantlets, "*puntas*" and other similar articles for the neck or head. N. W.:		
1745	Of silk tissue, with admixture of a commoner material, without embroideries or lace.....kilo.	30 00	35
1746	The same, with embroideries or lace ..... ,,	40 00	35
1747	Of silk tissue, without admixture with a commoner material, without embroideries or lace .....kilo.	60 00	35
1748	The same, with embroideries or lace ..... ,,	80 00	35
1749	Of *diaphanous* tissue, with or without admixture of a commoner material .....kilo.	120 00	35
1750	Of lace or blonde, with or without admixture of a commoner material .....kilo.	150 00	35
	Kerchiefs, pocket or neck, with or without hem. N. W.:		
1751	With admixture of a commoner material, without embroideries.....kilo.	30 00	35
1752	The same, with embroideries ..... ,,	40 00	35
1753	Without admixture of a commoner material, without embroideries .....kilo.	60 00	35
1754	The same, with embroideries ..... ,,	80 00	35
1755	Umbrellas of silk tissue, with or without admixture of a commoner material.....doz.	60 00	35
1756	The same, with handle of tortoise-shell, mother-of-pearl, ivory or precious metal, and those with sword.....According to appraisement.		35
	Parasols and sunshades, with ribs measuring from 40 up to 55 centimetres in length:		
1757	Of silk tissue, with or without admixture of a commoner material, without embroideries or lace doz.	30 00	35
1758	The same, with embroideries or lace..... ,,	48 00	35
1759	Of silk tissue, without admixture of a commoner material, without embroideries or lace.....doz.	48 00	35
1760	The same, with embroideries or lace..... ,,	96 00	35
1761	The same, with handle of tortoise-shell, mother-of-pearl, ivory or precious metal .....According to appraisement.		35
	Passementerie. W. I. P.:		
1762	With admixture of a commoner material, with or without parts of any other material.....kilo.	30 00	35
1763	The same, without admixture of a commoner material.....kilo.	50 00	35
1764	Insertions or bands of silk tissue, with or without admixture of a commoner material, embroidered with threads of any material. W. E. C.....kilo.	60 00	35
	Ready-made clothing.:		
1765	Blouses, sack coats, vests and overalls for travelling, of silk tissue, with admixture of a commoner material, for *men* or *boys*. N. W.....kilo.	35 00	60
1766	The same, without admixture of a commoner material. N. W. .....kilo.	70 00	60
1767	Of the two foregoing numbers, of *raw* silk tissue. N. W.....kilo.	25 00	60
1768	Socks, drawers, chemisettes, shirts or chemises, corset covers, and stockings, of knitted silk stuff ("*tejido tricoté*"), with or without admixture of a commoner material, for *men*, *women* or *boys*. W. I. P. .....kilo.	60 00	35
1769	Knickers, chemises, slip bodices, petticoats or skirts of silk tissue with admixture of a commoner material, with or without embroideries, lace or insertions, for *women* or *girls*. N. W.....kilo.	40 00	60
1770	The same, without admixture of a commoner material. N. W.....kilo.	80 00	60
1771	Capes, scarves, paletôts, pelerines or other similar articles, clothing of velvet, plush or any other tissue of silk, with admixture of a commoner material, with or without ornaments or parts of any other material, for *women* or *girls*. N. W. kilo.	40 00	60
1772	The same, without admixture of a commoner material. N. W. .....kilo.	80 00	60
1773	The same as of the two foregoing numbers, of lace. N. W. .....kilo.	150 00	60
1774	Spanish capes, cloaks, hoods, paletôts, leggings, overalls, and other similar articles, of silk tissue rendered waterproof with rubber, with or without admixture of a commoner material, *without needlework*, for the rain. N. W.....kilo.	15 00	35
1775	The same, *with needlework*. N. W. ..... ,,	15 00	60
1776	Jerseys, knitted, with or without admixture of a commoner material, for *women* or *girls*. W. I. P. kilo.	60 00	35
1777	Dresses, dressing gowns, skirts and dress bodices, of velvet or plush or other tissues of silk, with admixture of a commoner material, with or without ornaments or parts of any other material, for *women*, *girls* or *infants*. N. W. .....kilo.	40 00	60
1778	The same, without admixture of a commoner material. N. W.....kilo.	80 00	60
1779	The same as of the two foregoing numbers, of *diaphanous* silk tissues. N. W.....kilo.	120 00	60
1780	Dress shields of rubbered silk tissue, with or without admixture of a commoner material. W. I. P. kilo.	15 00	35
	Hats with insertions or bands, ribbons or cords, with or without lining or trimmings, for *men* or *boys*:		
1781	Of plush, with or without admixture of a commoner material or spring, *high crown* ..doz.	96 00	35
1782	Of plush, for the *military* or *clergy* .....According to appraisement.		35
	Hats and bonnets of velvet, plush or other tissues of silk, and those of straw called silk ("*de paja llamada de seda*"), with or without admixture of a commoner material, for *women* or *girls*:		
1783	Trimmed, common .....doz.	144 00	35
1784	The same, of better quality ..... ,,	240 00	35
1785	Untrimmed, namely *shapes*, common..... ,,	60 00	35
1786	The same, of better quality ..... ,,	96 00	35
1787	Suspenders, with or without admixture of a commoner material or india rubber with or without parts of any other material. W. I. P.....kilo.	30 00	35
1788	Veils of *diaphanous* tissue of silk, with or without admixture of a commoner material, plain, figured or embroidered, for the face. N. W. .....kilo.	120 00	35

SECTION V.

INDUSTRIAL OILS, VARNISHES AND BLACKINGS, COMBUSTIBLE MATERIALS AND PAINTS.

I.—*Industrial Oils.*

1789	Oils, linseed, crude or boiled. 20 *centavos per kilo.* N. W. .....kilo.	0 50	Specific duty.
1790	For sewing machines, in small bottles. G. W.. ,,	0 40	25
1791	Impure or oil refuse, called *degras*, for tanners. G. W. .....kilo.	0 40	5
1792	Fixed petroleum, impure, for machines. G. W.. ,,	0 10	25
1793	Lubricating, concrete, called *mineral grease*, for railway carriages. G. W.....kilo.	0 40	25
1794	Pure or impure, n. s. m., except pure medicinal oils, and perfumery oils and gasoline, naphtha, paraffin, petroleum or kerosene. 14 *centavos per kilo.* N. W. .....kilo.	0 50	Specific duty.
1795	Turpentine oil or essence, not rectified. G. W. ,,	0 30	15
	Benzine. W. I. P.:		
1796	Common.....kilo.	0 15	5
1797	Rectified ..... ,,	1 00	25

Nos.	Goods.	Valuation 1 8 d. P. C.	Per-cent-age.
	II.—*Varnishes and Blackings.*		
1798	Varnish, common, for ships. G. W. .....kilo.	0 30	25
1799	Copal and carriage or furniture varnish, in bottles or tins. G. W.....kilo.	1 30	25
1800	In flasks, for carriages, furniture or other purposes. W. I. P. .....kilo.	3 00	25
1801	Called amber, for photography. W. I. P. .... ,,	4 00	25
1802	Or preparation for varnishing inside of casks. G. W. kilo.	1 00	25
1803	Enamel. W. I. P. ..... ,,	1 60	25
	Blacking or varnish for footwear. G. W.:		
1804	In paste, black, in tin or wooden boxes....kilo.	0 40	35
1805	Liquid, black, in earthenware pots ..... ,,	0 30	35
1806	The same, in glass receptacles..... ,,	0 70	35
1807	The same as of the two foregoing numbers, in barrels.....kilo.	1 00	35
1808	Or cream, white or of any other colour ..... ,,	1 20	35
1809	Varnish for carriages or harness. G. W..... ,,	0 30	25
1810	Jew's pitch. G. W..... ,,	0 30	25
1811	Dyes, specially manufactured for dyeing leather. G. W. .....kilo.	0 60	25
	III.—*Combustible Materials.*		
1812	Coal, coke and patent fuel. G. W.....ton	20 00	Free.
1813	Charcoal in lumps. G. W.....quintal	4 00	25
	Matches. G. W.:		
1814	Wooden. 20 *centavos per kilo. gross weight*....kilo.	0 40	Specific duty.
	NOTE.—See Law No. 1911, of February 1, 1907.		
1815	Wooden. Bengal lights .....kilo.	0 80	35
1816	Wax..... ,,	1 00	35
1817	Paper ..... ,,	1 30	35
1818	Firewood. N. W. .....quintal	2 00	Free.
1819	Night light wicks. G W.....kilo.	2 00	25
1820	Paraffin in the mass. G. W. ..... ,,	0 45	5
1821	Paraffin, petroleum, gasoline, naphtha or kerosene for illuminating purposes. G. W.....kilo.	0 10	25
1822	Crude petroleum. G. W..... ,,	0 03	Free.
	Candles. W. I. W.:		
1823	Of stearine, or composition, white or coloured ,,	0 80	35
1824	The same, called *night lights* ..... ,,	1 00	35
1825	The same as of the two foregoing numbers, gilt or ornamented .....kilo.	1 50	35
1826	Of spermaceti, white or coloured, and those called *tapers* .....kilo.	2 00	35
1827	Of wax, with or without gilding or ornaments ,,	3 00	60
	IV.—*Paints and Inks.*		
1828	Paints, common, prepared in water or oil. G. W.kilo.	0 30	25
1829	Coloured or black (varnish), special for iron. G. W. kilo.	0 45	25
1830	Copper or other for ships' hulks. G. W..... ,,	1 00	25
1831	Enamel and paints prepared with alcohol and varnish, called *Ripolin. Festinol* and other similar. W. I. P.....kilo.	1 60	25
1832	In pencil form, for pastel painting. W. I. P.. ,,	4 00	25
1833	In lead tubes, for oil painting, or water colours. W. I. P. .....kilo.	5 00	25
1834	In tablets, common, in wooden boxes or affixed to cardboard or wood, for colleges or schools. W. I. P. ..... .kilo.	2 00	25
1835	Paints in tablets, of fine quality, for drawing or painting. W. I. P. ..... kilo.	6 00	25
1836	In tubes or tablets, in wooden or tin-plate boxes, with brushes, pallets or other accessories, for drawing or painting.. W. I. P.....kilo.	3 00	25
	Paints in lumps or powder:		
1837	White lead, minium, Van Dyck's brown, lampblack, Cassel, sienna, or other similar earths, natural or calcined. G. W. .....kilo.	0 20	25
1838	Aniline, alizarine, fuchsine, and their imitations. W. I. P. .....kilo.	4 00	25
1839	King's yellow, Turkey red, emerald green, and other similar. G. W.....kilo.	0 70	25
1840	Indigo. G. W..... ,,	6 00	25
1841	Prussian blue, common, for laundresses. G. W. ,,	0 10	25
1842	The same, of current quality and ultramarine blue in tablets, balls, or powder. G. W.....kilo.	0 40	25
1843	Prussian and ultramarine blue, fine. W. I. P. ,,	3 00	25
1844	Vermilion, common. G. W..... ,,	1 00	25
1845	The same, fine, and Chinese vermilion, in small packets or other packages. W. I. P. .....kilo.	5 00	25
1846	Silver or zinc white, in powder. G. W..... ,,	0 20	25
1847	The same, in cones. G. W. ..... ,,	1 30	25
1848	Bronze or copper in powder (purpurina); the same con posed of one bottle of powder, one or more brushes and a flask of varnish, and liquid preparation for bronzing. W. I. P. .....kilo.	2 50	25
1849	Carmin. W. I. P. .... ,,	25 00	25
1850	Cochineal and lacquer, carminated or of any other colour, of all kinds. G. W. .....kilo.	3 00	25
1851	Yellow earth or red earth (ochre) for painting walls. G. W. .....kilo.	0 10	25
1852	Paint dryers: Liquid. G. W.... ..... ,,	0 50	25
1853	In powder, called Paris or Venice. W. I. P... ,,	0 60	25
1854	Ink: Prepared for printing, lithography and for telegraph. G. W. .....kilo.	1 20	Free.
1855	Common writing or copying. G. W. ..... ,,	0 30	25
1856	White or red, for writing. W. I. P..... ,,	1 50	25
1857	Marking or stamping. W. I. P..... ,,	2 40	25
1858	In paste, special, for marking cases and barrels. G. W. .....kilo.	0 80	25
1859	Indian, in sticks. W. I. P... ..... ,,	8 00	25
1860	,, liquid. W. I. P. .... ,,	3 00	25

Nos.	Goods.	Valuation 1 8 d. P. C.	Per-cent-age.
	SECTION VI.		
	PAPER, CARDBOARD AND MANUFACTURES THEREOF.		
	Ornaments. W. I. P.:		
1861	Of cardboard or paper, whether or not varnished, bronzed, gilt, painted or silvered, for coffins. kilo.	3 00	60
1862	Of cardboard, for ceilings..... ,,	1 20	60
1863	The same, varnished, bronzed, gilt, painted, or silvered .....kilo.	2 00	60
1864	Of paper pulp, for ceilings ..... ,,	1 20	25
1865	The same, varnished, bronzed, gilt, painted or silvered .....kilo.	2 00	25
	Albums, blank or with printing, for photographs, music, collections, etc. W. I. P.:		
1866	Bound in cardboard or paper .....kilo.	1 50	35
1867	,, in common leather or cloth not containing silk ....kilo.	2 50	35
1868	Bound in composition or tissue containing silk ,,	3 50	35
1869	,, in so-called Russia leather or its imitation kilo.	6 00	35
1870	,, in tortoise-shell, ivory, or mother-of-pearl kilo.	16 00	35
1871	Other kinds ..... According to appraisement.		35
1872	Alphabets, letters, or numbers, of paper or cardboard paper, whether gilt or silvered, or not. W. I. P. .....kilo.	12 00	60
1873	Almanacs of paper, glued or not on cardboard, called *leaf*. G. W.....kilo.	2 00	60
	Manufactured articles not specially mentioned. W. I. P.:		
1874	Of perforated cardboard, with or without stamped designs, *viz.*, baskets, boxes or other, without lining of tissue, for ornament .....kilo.	4 00	60
1875	Of cardboard, with or without printing, *viz.*, trays, saucers, or other, for pastrycooks or other purposes .. .. kilo.	1 00	60
1876	Of compressed paper pulp ("*papier mâché*") varnished, lacquered, or painted, with or without gilding or silvering, *viz.*, cruet stands, trays, boxes, plates or other similar articles .....kilo.	2 00	25
1877	Of paper, with parts of cardboard, wood, or any other common material, in the shape of fans, lanterns, figures, or other similar articles, of common quality, for ornaments .....kilo.	1 50	60
1878	The same, of better quality..... ,,	3 00	60
1879	Commercial or industrial advertisements on cardboard or paper, with or without illustrations or frames. G. W. .....kilo.	1 00	60
1880	Playing cards. W. I. P. ..... ,,	2 50	60
1881	Banknotes, shares and bonds, whether loose or stitched together. W. I. P. .....kilo.	40 00	60
1882	Keyhole guards of compressed paper pulp ("*papier mâché*"). W. I. P. .....kilo.	6 00	25
	Bags, with or without printing. W. I. P.:		
1883	Of paper or cardboard paper..... ,,	0 60	60
1884	The same, with imitation of common gilding or silvering .....kilo.	1 50	60
1885	Cigarette holders of cardboard or cardboard paper, with or without parts of any other material. W. I. P.....kilo.	4 00	35
1886	Buttons *with or without shank*, of compressed paper pulp ("*papier mâché*"), for footwear, wearing apparel or other purposes. W. I. P. .....kilo.	2 50	25
1887	Cases, of cardboard, with or without parts of any other material, whether finished or not, for packing goods or for pharmacies. G. W. ..kilo.	1 00	60
1888	The same, wholly or partly bronzed, gilt or silvered. G. W. .....kilo.	2 00	60
1889	Of cardboard or compressed paper pulp ("*papier mâché*"), whether or not bronzed, gilt, or silvered, with or without parts of any other material, or puffs, for rice powder. W. I. P. .....kilo.	2 50	35
1890	Of cardboard, for musical instruments..... According to appraisement.		60
1891	Small boxes and cornets of cardboard or paper, whether or not bronzed, lacquered, gilt or silvered, with or without silk or any other material, for sweetmeats. W. I. P. .....kilo.	5 00	60
1892	Decalcomanies in rolls, sheets or other forms. W. I. P. kilo.	4 00	25
1893	Desk pads or blotters of cardboard, with or without leather corners, or blotters, with or without blotting paper. W. I. P.....kilo.	1 20	60
1894	Portfolios, purses, or card cases, of cardboard or cardboard paper, with or without lining of the same or vegetable material, without accessories. W. I. P. kilo.	3 00	60
1895	Cigar cases or snuff boxes of cardboard or of compressed paper pulp ("*papier mâché*"), with or without parts of any other material. W. I. P.....kilo.	3 00	35
1896	Cardboard, common: 15 *centavos per Kilo.* N. W. ,,	0 10	Specific duty.
1897	Tarred, for roofing. G. W..... ,,	0 20	25
1898	Or cardboard paper, grooved, corrugated, or of other kinds, prepared or not with ground cork, special for packing bottles or flasks. N. W. kilo.	0 60	25
1899	With glued paper, thin cardboard, white or coloured, for wrapping silk goods, for photographs, cut, unprinted on fo tickets, and cardboard prepared with scrap leather. N. W. kilo.	0 60	25
1900	Drawing or for visiting cards, and cardboard prepared for oil painting. N. W. .....kilo.	1 00	25
1901	Or cardboard paper, oiled, for copying presses. N.W. kilo.	2 00	25
1902	Or cardboard paper, perforated, for embroidering or other purposes. N. W. .....kilo.	2 00	25

SECTION VI.—PAPER, CARDBOARD AND MANUFACTURES THEREOF—continued.

Nos.	Goods.	Valuation 18 d. P. C.	Per-cent-age.
1903	Engravings, pictures, or lithographs, drawings, prints, and others, for ornamental purposes, unframed. W. I. P. .....kilo.	6 00	35
1904	The same, framed. W. I. P.	2 00	35
1905	Accounts, invoices, memorandums, forms, receipts, orders, or bills of lading, printed on paper, loose or bound. W. I. P. .....kilo.	2 50	60
1906	Cheques, letters of exchange, drafts, policies, bonds, or shares and bank deposit notes, printed on paper, loose or bound. W. I. P. .....kilo.	5 00	60
1907	Small pictures, prints, lithographs, or engravings on cardboard, paper, or cardboard paper, with or without open-worked ornaments or colours, for book marks; for collections, or cutting out. W. I. P. kilo.	8 00	60
1908	Postage, receipt, and other stamps. G. W..... ,,	12 00	60
1909	Statues, figures, busts of all sizes, of carton pierre, with or without stand or marble, wood, or of same material, whether or not painted, bronzed, etc. G. W.....kilo.	0 80	35
	Cases ("*Estuches*") of cardboard, empty, covered with paper, or tissue not containing silk. W. I. P.:		
1910	For spectacles .....kilo.	1 60	60
1911	For jewellery ..... ,,	5 00	35
1912	For plate, or fancy wares..... ,,	3 00	35
1913	For cigar or cigarette holders ..... ,,	5 00	60
	Labels or tags, for bottles or other purposes. W. I. P.:		
1914	Of paper glazed or not, whether wholly or not bronzed, gilt, silvered, or for sticking . ....kilo.	8 00	60
1915	Of cardboard or cardboard paper, printed, or unprinted, hanging.....kilo.	4 00	60
1916	Flowers and plants, artificial, of paper, loose or in bunches, with or without ornaments of any other material. W. I. P. .....kilo.	4 00	35
	Photographs. W. I. P.:		
1917	On paper or cardboard, coloured or not .....kilo.	10 00	35
1918	The same, framed ..... ,,	2 00	35
1919	For stereoscopes, transparent or not ..... ,,	15 00	35
1920	Films, special, for biographs or cinematographs ,,	20 00	25
1921	Envelopes, of cardboard with or without paper, cork or other adhering material, for packing bottles or flasks. G. W.....kilo.	0 60	60
1922	Of paper, for hats. W. I. P. ..... ,,	1 50	60
1923	Inner trimmings or crowns of paper for hats or caps. W. I. P. .....kilo.	4 00	60
1924	Sheets of paper, loose or combined with wire or any other material, for flower makers. W. I. P...kilo.	5 00	15
1925	Bricks and tiles of compressed paper pulp ("*Papier mâche*") imitating ceramic, for floors, wainscoting and ornaments. G. W. .....kilo.	0 50	60
1926	Pencils of paper pulp, for drawing (stumps). W. I. P. kilo.	3 00	25
	Books, agendas, booklets and copybooks, printed or not. G. W.:		
1927	Blank, for writing or for copying presses, common kilo.	1 50	60
1928	The same, of better quality..... ,,	2 50	60
1929	Books: Printed, commercial catalogues, reviews, and other periodicals or newspapers. G. W.....kilo.	1 50	Free.
1930	Printed, with binding of tortoise-shell, mother-of-pearl, ivory or its imitations or with parts of gold, silver, or silvered or gilt metal	According to appraisement.	35
1931	Masks of all kinds, of cardboard. W. I. P.....kilo.	4 00	60
1932	Methods for teaching music. W. I. .P. ..... ,,	1 20	5
	Mouldings of cardboard or paper pulp. W. I. P.:		
1933	For ceilings .....kilo.	1 20	60
1934	The same, lacquered, bronzed, gilt, painted or plated .....kilo.	2 00	60
1935	With or without wooden veneering, for furniture kilo.	2 50	60
	Music. N. W.:		
1936	Printed	1 20	60
1937	Manuscript ..... ,,	1 20	25
1938	Paper, fly-killing. W. I. P. ..... ,,	3 00	25
1939	With preparation for fly-catching. W. I. P... ,,	1 00	25
1940	For sheathing vessels. G. W. ..... ,,	0 20	Free.
1941	Blotting, brown paper, and common packing paper, 15 *centavos per kilo*. N. W. .....kilo.	0 20	Specific duty.
1942	White or coloured unvarnished paper for flying ("*volantiles*"), advertisements, letter envelopes, wrapping and other purposes. N. W.....kilo.	0 60	25
1943	Special for printing, unsized or half sized, and paper tape for telegraphs. G. W.....kilo.	0 30	Free.
1944	Mottled, grained or other similar, for bookbinders. W. I. P. .....kilo.	0 80	5
1945	Varnished or glazed, gummed or not, for labels, tags and other purposes. W. I. P. .....kilo.	0 80	25
1946	Tapes, special, for cash registers. W. I. P. .. ,,	0 40	25
1947	Called "*medio florete*," Genoese or its imitations, and transparent, called *parchment*, thick or thin, for wrapping. N. W. .....kilo.	0 60	25
1948	*Oiled* for wrapping butter. W. I. P. .....: ,,	0 80	25
1949	White or coloured, ruled or not, for letters, accounts, documents, books, music, printing and for all other unenumerated purposes. W. I. P. .....kilo.	0 80	25
1950	The same, stamped, with initials or ornaments, mourning or gilt paper, and paper with envelopes attached. W. I. P. .....kilo.	1 20	60
1951	White, combined or not with tissue, for drawings or plans, and paper prepared for oil painting. W. I. P. .....kilo.	1 00	25
1952	White or coloured, combined with tissue, for envelopes. W. I. P. .....kilo.	1 00	25
1953	Press copying, and tissue paper for letters, wrapping, and other purposes. W. I. P.....kilo.	1 50	25
1954	Ruffles for shades. W. I. P. ..... ,,	2 00	25
1955	Special toilet, in rolls or packets, imported separately or with corresponding apparatus. G. W. .....kilo.	0 60	25
1956	Checked, combined or not with tissue, for drawings or plans, and ferro-prussiate paper for reproducing plans by means of light. W. I. P. .....kilo.	1 60	25
1957	Albuminized or sensitized, for photographers. W. I. P. .....kilo.	4 00	25
1958	Carbon paper, duplicating, tracing paper, and so-called "*glacier*" paper for ornamenting window panes. W. I. P. .....kilo.	5 00	25
1959	Oiled or waxed, for poligraphs or mimeographs, for reproducing copies. W. I. P. .....kilo.	15 00	25
1960	*Open worked* or "*fileteado*," in sheets or bands, for ornamenting tarts, bouquets, cases, and for other purposes. W. I. P. .....kilo.	6 00	25
1961	Special for lining clothing, called *Alaska*. W. I. P. kilo.	1 30	25
1962	Imitation gilt or silvered, without printing, for pockets or other purposes. W. I. P.....kilo.	1 20	25
	Paper for flower makers. W. I. P.:		
1963	White or coloured, varnished or glazed ..... ,,	0 70	15
1964	Tissue paper ..... ,,	1 50	15
1965	Imitation gilt or silvered ..... ,,	1 20	15
1966	Hot gilt or silvered..... ,,	6 00	15
1967	The same, glued on cardboard ..... ,,	3 00	15
1968	Rice paper..... ,,	15 00	15
	Paper, cigarette. W. I. P.:		
1969	In sheets or reams, endless or on reels ..... ,,	1 30	35
1970	The same, in tubes, cut or in booklets..... ,,	2 50	35
1971	Wall paper, painted, whether varnished, glazed, bronzed, or imitating silver, or not, common. G. W. .....kilo.	0 60	25
1972	Bronzed or imitating silver, better quality than of the foregoing number. N. W. .....kilo.	1 20	25
1973	White or painted, glazed or felted or not, hot gilt or silvered. N. W.....kilo.	4 00	35
1974	Felted and paper imitating leather. N. W.... ,,	2 00	35
1975	Painted, glazed or bronzed or not, with ground of hemp, for ceilings. N. W.....kilo.	6 00	25
1976	Cuffs and collars of paper or of paper and tissue, for shirts. W. I. P.....kilo.	4 00	60
1977	Bands prepared, of cardboard or paper, with or without ventilator or other fitting, for hats or caps. W. I. P.....kilo.	3 00	15
1978	Small paper napkins, with or without designs. W. I. P.....kilo.	2 00	60
1979	Paper envelopes, combined or not with tissue, initials or monograms. W. I. P.....kilo.	1 70	60
1980	Hat boxes, cases, etc., of cardboard, with or without parts of other material. N. W.....kilo.	2 00	60
1981	Hats of paper pulp imitating straw, for men or boys doz.	6 00	35
1982	Files of cardboard, with or without paper, cloth or leather, with or without metal springs, for pasting or fastening letters, invoices, etc. W. I. P..kilo.	1 20	60
1983	Cardboard covers, for workmen's certificates. G. W. kilo.	0 60	60
1984	Book covers, of paper or cloth with or without gilt, bronzed or silvered parts. W. I. P.....kilo.	6 00	60
1985	The same, glued on cardboard. W. I. P..... ,,	2 00	60
	Cards. W. I. P.:		
1986	Of cardboard, for photographs ..... ,,	1 00	60
1987	Of cardboard or cardboard paper, white ..... ,,	1 00	60
1988	Of cardboard or cardboard paper, printed or lithographed, and mourning or gilt cards .....kilo.	2 00	60
1989	Post, with or without printing, for commercial or industrial purposes.....kilo.	2 00	60
1990	Fancy, congratulation, christening, or collection, with or without parts or ornaments of any material.....kilo.	8 00	60

NOTE.—Cards imported in envelopes shall be appraised with the weight of the envelope containing them.

SECTION VII.

BEVERAGES AND LIQUEURS.

I.—*Waters, syrups, juices, etc.*

Nos.	Goods.	Valuation 18 d. P. C.	Per-cent-age.
1991	*Mineral* waters, natural or artificial, such as Apollinaris, Apenta, Vichy and other *aerated* waters: soda, lemonade, ginger beer, cider, etc. G. W.....kilo.	0 30	25
1992	Syrups or sherbets of all kinds. G. W. ..... ,,	1 60	60
1993	Fruit juice. G. W..... ,,	0 45	25

NOTE.—Fruit juices are to contain 15 % of sugar at least in order to be assimilated to syrups.

	Vinegar. G. W.:		
1994	Common.....kilo.	0 20	60
1995	Concentrated, for preparing common vinegar.. ,,	1 00	60

II.—*Liqueurs* (1).

	Alcohol, spirits of wine, liqueurs and brandies, sugared or not:		
1996	In bottles. 15 *pesos per doz.* .....doz.	24 00	Specific duty.
1997	In other receptacles. 1 *peso* 50 *centavos per litre* litre	2 00	,,

(1) Native spirits and wines which are re-imported, as well as foreign spirits and wines which enter the Custom-houses of the Republic, shall be liable to a surcharge of 10 % on the amount of Customs duties leviable thereon (Law No. 1515, of January 18, 1902).

Nos.	Goods.	Valuation 18 d. P. C.	Per-cent-age.
	Bitters containing alcohol:		Specific
1998	In bottles. 12 *pesos per doz*.....doz.	20 00	duty.
1999	In other receptacles. 1 *peso* 20 *centavos per litre* litre	1 50	,,
2000	Beer, in bottles. 3 *pesos per doz*.....doz.	6 00	,,
2001	In other receptacles. 30 *centavos per litre* ....litre	0 60	,,
	Wine, white and red:		
2002	In bottles. 12 *pesos per doz*.....doz.	30 00	,,
2003	In other receptacles. 1 *peso* 20 *centavos per litre* litre	2 50	,,

NOTE.—Customs Examiners shall specify the capacity of each bottle in case it is different to the ordinary capacity established for the various wines and liqueurs established by Article 14 of the Law No. 980, of December 23, 1897.

When the statements do not specially indicate the class of wines or liqueurs, the Customs Examiners shall state the following for statistical purposes: In the case of spirits, whether they are cognac, gin, whiskey, or sweet liqueurs, and in the case of wine, whether they are champagne, sherry, port, etc.

SECTION VIII.

PERFUMERY, PHARMACEUTICAL AND CHEMICAL PRODUCTS.

I.—*Perfumery.*

NOTE.—All articles specified in this Section are to be weighed together with the packages or cases containing them even though the same be of tin plate or wood.

Nos.	Goods.	Valuation 18 d. P. C.	Per-cent-age.
2004	Oils and brillantine, perfumed, for the hair, in whatever receptacle.....kilo.	4 00	60
	Scent waters for toilet, in whatever receptacle:		
2005	Florida, Celest, Divine, Duchess, Kananga and other similar.....kilo.	1 50	60
2006	Cologne, amber, lavender or other similar.... ,,	4 00	60
2007	Waters for the complexion, so called anthephelic milk, Kalidor, liquid pearls or other similar, in whatever receptacle .....kilo.	4 00	60
	Bags, envelopes, etc., scented:		
2008	Of paper or cardboard, or of tissue not containing silk .....kilo.	8 00	60
2009	Of tissue containing silk ..... ,,	20 00	60
2010	Bandoline for the hair ..... ,,	2 00	60
2011	White and red fard. Colours for the complexion ,,	9 00	60
2012	Cosmetics for the hair ..... ,,	8 00	60
2013	Cream of soap, for the beard ..... ,,	4 00	60
2014	Creams and pomades, perfumed, for the complexion or hair .....kilo.	4 00	60
2015	Elixirs and waters for the teeth..... ,,	5 00	60
2016	Perfumery cases or boxes containing a cake of soap, a box of rice powder and a bottle of scent .....kilo.	8 00	60
2017	Extracts or essences perfumed, for toilet, in whatever receptacle.....kilo.	8 00	60
2018	Toilet soaps, perfumed, in cakes, bars or powder ,,	4 00	60
2019	Lotions, or waters, for the hair ..... ,,	3 00	60
2020	Paste, odontine, opiates, tablets, powders and other similar dentifrices .....kilo.	2 40	60
2021	Scented powders for the complexion, with or without puff.....kilo.	4 00	60
2022	Tubes of tin, zinc, lead or composition, containing scented water .....kilo.	6 00	60
2023	Salts, perfumed ..... ,,	4 00	60
2024	Vaseline, perfumed, for the complexion ..... ,,	4 00	60
2025	Vinegar, perfumed, for toilet ..... ,,	3 00	60

II.—*Pharmaceutical products.*

Nos.	Goods.	Valuation 18 d. P. C.	Per-cent-age.
2026	Oils, almond. G. W..... ,,	1 00	25
2027	Cod-liver. G. W. ..... ,,	0 60	25
2028	,, with other substances. G. W..... ,,	2 00	25
2029	Cade or juniper. W. I. R. ..... ,,	1 00	25
2030	Castor. G. W ..... ,,	0 60	25
2031	Croton tiglium. W. I. R..... ,,	4 00	25
2032	Fern, etherized. W. I. R. ..... ,,	8 00	25
2033	Laurel. W. I. R..... ,,	1 00	25
2034	Vaseline. G. W..... ,,	0 80	25
2035	Nutmeg butter. W. I. P..... ,,	6 00	25
2036	Medicinal, not specified. W. I. P..... ,,	3 00	25
2037	Agar-agar (Ceylon moss). W. I. P..... .. ,,	3 00	25
2038	Punk or tinder. W. I. P..... ,,	1 60	25
2039	Spirits of turpentine, rectified. W. I. P..... ,,	0 80	15
	Medicinal waters, in whatever receptacle:		
2040	Tar or elatin. W. I. P..... ,,	0 80	25
2041	Carmelite. W. I. P..... ,,	1 60	25
2042	Orange blossom, rose, linden and other medicinal flowers and leaves. G. W.....kilo.	0 80	25
2043	Albumen. N. W..... ,,	4 00	25
	Alcoholates and alcoholature-:		
2044	Of raspberry, chartreuse and other similar. W. I. R.....kilo.	10 00	25
2045	Medicinal, n. s. m. G. W. ..... ,,	1 60	25
	Catheters or probes, bougies or sounds. W. I. P.:		
2046	Of rubber .....kilo.	20 00	Free
2047	Of common metal, whether silvered, or nickelled, or not.....kilo.	25 00	,,
2048	Of silver..... ,,	100 00	,,
	Cotton for wounds:		
2049	Without medicinal preparation. G. W..... ,,	1 00	25
2050	With medicinal preparation. W. I. P..... ,,	2 50	25
2051	Mortars, of agate. W. I. P..... ,,	4 00	25
2052	Of fine crystal. G. W..... ,,	1 50	35
2053	Of faience or composition. G. W..... ,,	0 30	25
2054	Of porcelaine. G. W..... ,,	0 40	35
2055	Of glass or half crystal. G. W..... ,,	0 30	25
2056	Musk. N. W. .....gramme	0 80	25
2057	Pillows, bolsters and cushions of rubber or of waterproof tissue, with or without parts of any other material. W. I. P.....kilo.	10 00	25
2058	Aloes. W. I. P. ..... ,,	1 00	25
	Tar. G. W.:		
2059	Liquid. Guyot's, or of other makers, in glass flasks kilo.	0 80	25
2060	Vegetable, purified, in tin-plate or glass receptacles kilo.	0 60	Free.
	Amber. N. W:		
2061	Yellow..... ,,	1 60	25
2062	Ambergris .....gramme	0 80	25
2063	Nutmeg rings ("*anillos*"). W. I. P.....kilo.	4 00	25
	Rings for nursing bottles. W. I. P.:		
2064	Of rubber ..... ,,	10 00	25
2065	Of hardened rubber ..... ,,	6 00	25
2066	Of bone ..... ,,	6 00	25
2067	Apparatus: For making medicinal wafers ....each	18 00	25
2068	Soxhlet's and other similar, for sterilizing milk ,,	6 00	25
2069	Flavours for wine. W. I. P. .....kilo.	10 00	25
2070	Arrowroot. G. W. ..... ,,	0 40	25
2071	Saffron. W. I. P..... ,,	60 00	15
	Sugar. G. W.:		
2072	Candy ..... ,,	0 60	25
2073	Milk ..... ,,	1 00	25
2074	Refined, in tablets or drops, not combined with aromatic or medicinal substances .....kilo.	0 50	60
2075	Scales: Small, hand.....each	4 00	25
2076	Small, with wooden or marble stands, for apothecaries .....each	15 00	25
	Precision balances for apothecaries, with stands of marble, wood or metal, with independent plates, with or without corresponding weights, capable to weigh:		
2077	Up to 5 kilogrammes .....each	20 00	25
2078	,, 10 ,, ... ,,	30 00	25
2079	,, 25 ,, ... ,,	60 00	25
2080	,, 50 ,, ... ,,	90 00	25
2081	Balances for chemical operations or assays .... ,,	150 00	5
	Balsams. W. I. P.:		
2082	Canada .....kilo.	4 00	25
2083	Copaiba ..... ,,	2 00	25
2084	Peruvian ..... ,,	12 00	25
2085	Tolu ..... ,,	2 00	25
2086	Other kinds, not specially mentioned ..... ,,	6 00	25
	Bands, bandages and abdominal belts. W. I. P.:		
2087	Of rubber, with or without parts of any other material, except wool or silk .....kilo.	16 00	25
2088	Of cotton or other vegetable fibres, with or without rubber .....kilo.	16 00	25
2089	Of wool or with admixture of commoner material, with or without rubber.....kilo.	22 00	25
2090	Of silk or with admixture of commoner material, with or without rubber .....kilo.	56 00	35
2091	Baths of rubber or of tissue rendered waterproof with rubber. W. I. P. .....kilo.	6 00	25
2092	Berries of juniper, laurel, elder or other similar. G. W.....kilo.	0 30	25
	Syringe faucets ("*bitoques*"). W. I. P.:		
2093	Of hardened rubber ..... ,,	6 00	25
2094	Of bone ..... ,,	8 00	25
2095	Of glass ..... ,,	2 00	25
2096	Armenian bol. W. I. P..... ,,	0 20	25
2097	Mars or Nancy balls. W. I. P..... ,,	1 60	25
2098	Bottles of rubber, with or without parts of any other material, for snow or hot water. W. I. P. kilo.	10 00	25
2099	Cigars (tubes) of wood, for inhaling tar. W. I. P. kilo.	10 00	25
2100	Homœopathic medicine chests. W. I. P..... ,,	1 00	25
2101	Trusses. W. I. P..... ,,	12 00	25
2102	Bougies, Reynald's, or other similar. W. I. P... ,,	16 00	25
2103	Cocoa, acorn. G. W. ..... ,,	1 30	25
2104	Cantharides, whole or powdered. W. I. P. .... ,,	4 00	25
2105	Cassia fistula. G. W. ..... ,,	0 40	25
2106	Capsules, gelatine, empty, for holding medicines. W. I. P.....kilo.	8 00	25
	Charcoal:		
2107	Vegetable, in powder, howsoever packed. G. W. kilo.	0 30	25
2108	Belloc's, in flasks. W. I. P. ..... ,,	2 00	25
2109	Castoreum, dry or in powder. N. W..... ,,	100 00	25
2110	Casein. N. W. ..... ,,	1 00	25
2111	Poultices, medicinal. W. I. P..... ,,	10 00	25
2112	Catechu, aromatic, or other similar pastilles for chewing. W. I. P.....kilo.	6 00	25
2113	Catgut for sewing wounds. W. I. P..... ,,	6 00	25
2114	Pearl barley. G. W..... ,,	0 30	25
2115	Cigars and cigarettes, medicinal, not of tobacco. W. I. P.....kilo.	10 00	25
2116	Chlorodyne, in whatever receptacle. W. I. P... ,,	14 00	25
2117	Chlorophyl, dry or liquid. W. I. R. ..... ,,	10 00	25
2118	Chloride of sodium, disinfecting, in bottles, or Labarraque's solution. G. W. .....kilo.	0 60	25
2119	Joinglass or ichthyocol. W. I. P. ..... ,,	16 00	25
2120	Colouring substances for liquids or aërated beverages and sweetmeats, liquid or in powder. W. I. P. kilo.	10 00	25
2121	Necklaces of amber. W. I. P. ..... ,,	40 00	25
2122	Tablets for hypodermic injections. W. I. P. .. ,,	40 00	25
2123	Quassia mugs. W. I. P. ..... ,,	6 00	25
2124	Ergot of rye. W. I. P. ..... ,,	2 50	25
2125	Medicinal barks, whole or powdered. G. W. .. ,,	1 00	25
2126	Mercurial chalk or quicksilver with chalk. N. W. kilo.	3 00	25
2127	Florence hair. W. I. P. ..... ,,	30 00	25
2128	Orris peas. W. I. P..... ,,	8 00	25
2129	Harts' horn: In filings. G. W..... ,,	0 30	25
2130	Calcinated. W. I. P. ..... ,,	1 50	25

SECTION VIII.—PERFUMERY, PHARMACEUTICAL AND CHEMICAL PRODUCTS—continued.

Nos.	Goods.	Valuation 18 d. P.C.	Percentage.
2131	Depilatories. W. I. P. .....kilo.	6 00	25
	Shower baths or irrigators, with or without faucets ("*bitoques*") or hose of rubber not exceeding 3 mètres in length each. W. I. P.:		
2132	Of zinc .....kilo.	4 00	35
2133	Of rubber or of rubbered tissue ..... ,,	10 00	25
2134	Of tin plate ..... ,,	4 00	60
2135	Of hammered iron, whether enamelled or not.. ,,	4 00	25
2136	Of glass, with or without parts of metal..... ,,	4 00	25
2137	Electuaries. W. I. P. ..... ,,	1 60	25
	Medicinal plasters. W. I. P.:		
2138	Of paste..... ,,	3 00	25
2139	On sparadrap, tissue, paper or leather, porous or not kilo.	12 00	25
	Ergotine. W. I. P.:		
2140	Bonjean's ..... ,,	12 00	25
2141	Solution ..... ,,	20 00	25
	Essences:		
2142	Of all kinds, for medicinal or industrial purposes. W. I. P.....kilo.	10 00	25
2143	And ethers of fruits and extracts for improving, flavouring or colouring wines, liqueurs, syrups and sweetmeats. W. I. P. .....kilo.	10 00	25
	Spatulas for apothecaries. W. I. P.:		
2144	Of iron or steel, with wooden handle ..... ,,	4 00	25
2145	Of box wood..... ,,	6 00	25
2146	Of glass..... ,,	2 00	25
2147	Miscellaneous specifics, n. s. m. G. W..... ,,	1 60	25
2148	Styrax, liquid. W. I. P..... ,,	1 00	25
2149	Labels of glass. W. I. P. ..... ,,	10 00	60
2150	Extracts: Of liquorice. W. I. P. ..... ,,	2 00	25
2151	Not specially mentioned, solid. W. I. P. .... ,,	12 00	25
2152	,, ,, liquid. G. W..... ,,	1 60	25
2153	Felt for plasters. W. I. P..... ,,	10 00	25
2154	Medicinal flowers, whole or powdered. G. W... ,,	2 00	25
2155	Flasks of emery-ground glass with label of glass or engraved for apothecaries. G. W. .....kilo.	3 50	25
2156	Gauze for wounds, antiseptic or not, with or without medicinal preparation. W. I. P. .....kilo.	2 50	25
2157	Gelatin, sterilized. W. I. P. ..... ,,	16 00	25
2158	Globules, homœopathic, with or without medicine. W. I. P. .....kilo.	4 00	25
	Gums and resins, medicinal. W. I. P.:		
2159	Arabic, in powder ..... ,,	2 50	25
2160	,, in lumps..... ,,	1 50	25
2161	Catechu, in powder ..... ,,	1 20	25
2162	,, in lumps ..... ,,	0 60	25
2163	Scammony, in lumps or powder..... ,,	11 00	25
2164	Jalap ..... ,,	12 00	25
2165	Gutta percha, refined, in sticks..... ,,	16 00	25
2166	Incense ..... ,,	0 60	25
2167	Dragons' blood..... ,,	4 00	25
2168	"*Turbit*" ..... ,,	40 00	25
2169	Not specially mentioned, in powder ..... ,,	3 00	25
2170	,, ,, in lumps ..... ,,	2 00	25
2171	Drop counters: Of glass with rubber. W. I. P. ,,	6 00	25
2172	Of glass, in the shape of flasks. G. W. ..... ,,	1 50	25
2173	Drops or medicines for use by drops, of "*adrenaline*," "*arrenal*," cacodylate of soda, Japanese drops, Fer Robin, Fer Bravais or other similar. W. I. P. kilo.	12 00	25
2174	Guarana or paulina. N. W. ..... ,,	10 00	25
	Beans. W. I. P.:		
2175	Calabar ..... ,,	1 80	25
2176	Tonka..... ,,	5 00	25
2177	St. Ignatius ..... ,,	1 60	25
	Lint. W. I. P.:		
2178	With medicinal preparation..... ,,	4 00	25
2179	Without medicinal preparation ..... ,,	2 00	25
2180	Silk thread for suture. W. I. P. ..... ,,	30 00	25
2181	Medicinal leaves, whole or in powder. G. W... ,,	0 80	25
2182	Oilcloth, for wounds. W. I. P..... ,,	12 00	25
2183	Indian inga, in boxes. W. I. P. ..... ,,	12 00	25
2184	Inhalers of all kinds. W. I. P..... ,,	6 00	25
2185	Bellows of all kinds. W. I. P. ..... ,,	6 00	25
2186	Hypodermic injections, in solution or tablets. W.I. P. kilo.	40 00	25
2187	Soap: Medicinal, containing phenic acid, sulphur, tar, Reuter's, etc.; curative and other similar soaps, whether perfumed or not. W. I. P...kilo.	2 00	25
2188	Green, in paste, soft. G. W..... ,,	0 30	25
2189	Medicinal syrups. G. W. ..... ,,	1 60	60
2190	Syringes: Of rubber. W. I. P. ..... ,,	10 00	25
2191	Of hardened rubber, with or without parts of glass. W. I. P. .....kilo.	6 00	25
2192	Of tin or lead, for injections or enemas. W. I. P. kilo.	3 00	25
2193	Clyster pumps of bronze or lead, of the *Equisier* system.....doz.	60 00	25
2194	For hypodermic injections ..... ,,	18 00	Free.
2195	Of glass. W. I. P. .....kilo.	2 00	25
2196	Kamala. N. W..... ,,	2 00	25
2197	Lactucarium or thridace, in lumps or powder. N. W. kilo.	20 00	25
2198	Laminaria. W. I. P..... ,,	16 00	25
2199	Lanoline. W. I. P. ..... ,,	3 00	25
2200	Menthol cones. W. I. P..... ,,	12 00	25
2201	Licopodium. W. I. P..... ,,	4 00	25
2202	Lichen. G. W. ..... ,,	0 50	25
2203	Magnesia, Henry's, and its imitations. W. I. P. ,,	6 00	25
2204	Liquid magnesia and magnesia milk. G. W. .. ,,	1 00	25
2205	Nursing bottles: Of glass. G. W..... ,,	0 30	25
2206	Of glass or half crystal, with parts of rubber or of any other material. W. I. P.....kilo.	1 50	25
2207	Manna. G. W..... ,,	3 00	25
2208	Tubes and tubing of rubber for sprayers, or draining. W. I. P.....kilo.	10 00	25
2209	Mannite. W. I. P..... ,,	10 00	25
2210	Cocoa butter. W. I. P..... ,,	4 00	25
2211	Blue mass. W. I. P..... ,,	5 00	25
2212	Cynoglose, in paste or powder. W. I. P. ..... ,,	20 00	25
	Elastic stockings and other articles of knitted ware, such as knee-caps, etc., for varices, or for invalids. W. I. P.:		
2213	Of cotton or linen .....kilo.	16 00	35
2214	Of silk, with or without admixture of commoner material .....kilo.	40 00	35
2215	Medicinal preparations, granulated, sugar-coated or not, not effervescent, such as neurosine, rhubarb, kola, etc. W. I. P. .....kilo.	6 00	25
2216	Meringues of sugar, with santonin. W. I. P. .. ,,	1 20	25
2217	Milan flies. W. I. P..... ,,	4 00	25
2218	Crutches of wood. W. I. P. ..... ,,	2 50	25
2219	Moss, Corsican or coraline. W. I. P. ..... ,,	0 60	25
2220	Nuts: Gall, whole or in powder. W. I. P..... ,,	1 60	25
2221	Kola, whole or in powder. W. I. P. ..... ,,	0 80	25
2222	Nutmeg, whole or in powder. G. W..... ,,	2 00	25
2223	Nux vomica, whole or in powder. W. I. P. .. ,,	0 80	25
2224	Nutrose. W. I. P..... ,,	10 00	25
2225	Wafers, amylaceous, with or without medicine. W. I. P.....kilo.	6 00	25
2226	Opium in paste or powder. W. I. P. ..... ,,	20 00	25
2227	Urinals of rubber, for invalids. W. I. P. ..... ,,	10 00	25
	Paper. W. I. P.:		
2228	For issues ("*fuentes*") ..... ,,	4 00	25
2229	Filtering ..... ,,	0 80	25
	Pastilles, G. W.:		
2230	Medicinal, to be sold by weight..... ,,	2 00	25
2231	,, in small boxes or flasks..... ,,	3 00	25
2232	Or cones for burning..... ,,	2 00	25
2233	Pessaries of rubber. W. I. P. ..... ,,	10 00	25
2234	Burgundy pitch. W. I. P. ..... ,,	0 60	25
2235	Nipple shields of glass or half-crystal, with or without parts of rubber. W. I. P.....kilo.	4 00	25
	Nipples. W. I. P.:		
2236	Of rubber, with ring, whistle or bell ..... ,,	6 00	25
2237	Or teats of rubber or cow teats, for nursing bottles kilo.	10 00	25
	Pills, medicinal drops, capsules, globules, comfits and granules. W. I. P.:		
2238	To be sold by weight.....kilo.	16 00	25
2239	In small boxes or flasks ..... ,,	10 00	25
2240	Pill tiles with bronze or iron cutter and wooden or marble slab .....each	10 00	25
2241	Throat brushes, with wire or wooden handle. W. I. P.....kilo.	10 00	25
2242	Powders: Talc, borated or sulphured. W. I. P. ,,	2 50	25
2243	Disinfecting, carbolic or creolin. G. W. .... ,,	0 60	25
2244	Asthma. W. I. P..... ,,	6 00	25
2245	Insect killing. G. W. ..... ,,	0 80	25
2246	Peptonizing. W. I. P. ..... ,,	10 00	25
2247	Steedman's. W. I. P..... ,,	10 00	25
2248	Medicinal pomades and ointments. W. I. P. .. ,,	3 60	25
2249	Receptacles for caustic liquids, of hardened rubber. W. I. P. .....kilo.	6 00	25
2250	Preservaline. W. I. P. ..... ,,	1 20	25
2251	Sprayers for medicinal use or perfumery. W.I.P. ,,	6 00	25
	Roots, medicinal, whole or in powder. G.W.:		
2252	Curcuma ..... ,,	0 50	25
2253	Not specially mentioned ..... ,,	1 00	25
2254	Nets for sponges. W. I. P..... ,,	10 00	25
2255	Corn rings. W. I. P. ..... ,,	20 00	25
2256	Salep, whole or in powder. W. I. P. ..... ,,	3 00	25
	Salts. G. W.:		
2257	Of mineral waters, natural or artificial, for baths or for internal use .....kilo.	1 60	25
2258	Effervescent, of lithia, piperacine and others, n.s.m. kilo.	1 60	25
2259	Sandal, white or yellow, whole or in powder. W. I. P. kilo.	2 00	25
2260	Leeches.....100	10 00	Free.
2261	Sanitas, disinfecting. G. W.....kilo.	0 60	25
2262	Medicinal seeds, whole or in powder. G. W.... ,,	1 00	25
2263	Serum, antidiphtheric or other. W. I. P..... ,,	6 00	25
2264	Chairs, operating or dentists'. G. W..... ,,	1 50	Free.
2265	Sinapisms. W. I. P..... ,,	4 00	25
2266	Soda, purgative or refreshing. G. W. ..... ,,	1 60	25
2267	Solutions: Of gutta percha or traumatic. W.I.P. ,,	4 00	25
2268	Of nitroglycerin or trinitrin. W. I. P..... ,,	5 00	25
2269	Somatose. W. I. P. ..... ,,	10 00	25
2270	Suppositories, medicinal. W. I. P..... ,,	16 00	25
	Suspenders. W. I. P.:		
2271	Of cotton or linen ..... ,,	8 00	25
2272	Of silk, with or without admixture of commoner material.....kilo.	20 00	35
2273	Court plasters for wounds. W. I. P. ..... ,,	12 00	25
2274	Tamar, Indian. W. I. P. ..... ,,	8 00	25
2275	Tamarinds. G. W. ..... ,,	0 30	25
2276	Medicinal tea. G. W. ..... ,,	2 00	25
	Cloth. W. I. P.:		
2277	Oiled ..... ,,	4 00	25
2278	Iron wire ..... ,,	4 00	25
2279	Thermometers, clinical .....doz.	12 00	Free.
2280	Thermometers for baths, fitted in wood or common metal.....doz.	6 00	25
2281	Fullers' earth. W. I. P.....kilo.	0 50	25
2282	Dyes or preparations for dyeing the hair. W.I.P. ,,	6 00	25
2283	Medicinal tinctures, n. s. m. G. W. ..... ,,	1 60	25
	Litmus. W. I. P.:		
2284	In paste..... ,,	0 70	25
2285	Paper for re-acting..... ,,	8 00	25
2286	Turpentine. G. W. ..... ,,	1 00	25
2287	Tropon. W. I. P. ..... ,,	6 00	25

Nos.	Goods.		Valuation 18 *d.* P. C.	Per-cent-age.
2288	Tubes or flasks of glass or half-crystal, with or without stopper for homœopathy and those for serum. W. I. P.	kilo.	6 00	25
2289	Vaseline, white or yellow. G. W.	,,	1 20	25
	Vasogene. W. I. P.:			
2290	Pure	,,	4 00	25
2291	Containing medicinal substances	,,	10 00	25
	Bandages for wounds. W. I. P.:			
2292	Of cloth	,,	2 50	25
2293	Of rubber or rubbered cloth	,,	10 00	25
2294	Of metal or morocco, for issues	,,	8 00	25
2295	Rough-on-rats. W. I. P.	,,	2 40	25
2296	Vinegar, called rose. G. W.	,,	1 60	25
	Medicinal wines:			Specific
2297	In bottles or flasks. 2 *pesos per doz.*	doz.	18 00	duty.
2298	In other receptacles. 1 *peso* 20 *centavos per litre*	litre	1 25	,,
2299	Visors or cloth containing silk, for invalids. W. I. P.	kilo.	30 00	35
2300	Tinder. W. I. P.	,,	1 60	25
2301	Zomol. W. I. P.	,,	6 00	25

III.—*Chemical Products.*

Nos.	Goods.		Valuation 18 *d.* P. C.	Per-cent-age.
2302	Acetanilid. N. W.	kilo.	1 60	25
2303	Acetophenone. N. W.	,,	25 00	25
	Acetone. N. W.:			
2304	Pure	,,	1 50	25
2305	Sulphite	,,	10 00	25
2306	Acetopirine. N. W.	,,	25 00	25
2307	Acids: Acetic. G. W.	,,	0 40	25
2308	Arsenious or white arsenic. G. W.	,,	0 60	25
2309	Boric. G. W.	,,	0 50	25
2310	Carbolic or phenic, crystallized. G. W.	,,	1 60	25
2311	,, ,, crude, liquid. G. W.	,,	0 20	25
2312	Carbonic, in capsules. W. I. P.	,,	2 50	25
2313	,, in iron drums. G. W.	,,	0 20	25
2314	Citric. G. W.	,,	2 00	25
2315	Hydrochloric, crude or pure. G. W.	,,	0 15	25
2316	Hydrofluoric or fluoric. W. I. P.	,,	3 00	25
2317	Phosphoric, liquid. W. I. R.	,,	1 00	25
2318	Lactic, impure, for industry. G. W.	,,	0 40	25
2319	Nitric, crude or pure. G. W.	,,	0 40	25
2320	Oxalic. G. W.	,,	0 40	25
2321	Pyroligneous. G. W.	,,	0 10	25
2322	Salicylic. N. W.	,,	2 00	25
2323	Sulphuric, in bottles or flasks. G. W.	,,	0 30	25
2324	,, in stone, iron, or glass receptacles of greater capacity than bottles. G. W.	kilo.	0 10	25
2325	Sulphurous. G. W.	,,	0 20	25
2326	Tannic or tannin. N. W.	,,	3 00	25
2327	Tartaric. G. W.	,,	2 00	25
2328	Not specially mentioned. N. W.	,,	10 00	25
2329	Adurol. N. W.	,,	30 00	25
2330	Agatin. N. W.	,,	100 00	25
2331	Agarlcina. N. W.	,,	60 00	25
2332	Agurin. N. W.	,,	100 00	25
2333	Airol. N. W.	,,	40 00	25
2334	Alkaloids and their salts, n. s. m. N. W.	,,	80 00	25
	Camphor. N. W.:			
2335	Bromide	,,	14 00	25
2336	Paste	,,	8 00	25
2337	Alcohol: Amylic. W. I. R.	,,	1 50	25
2338	Carbureted, solid. G. W.	,,	1 00	25
2339	Methylic. W. I. R.	,,	1 50	25
	Aldehyde. N. W.:			
2340	Benzoic	,,	3 00	25
2341	Pure	,,	2 50	25
2342	Alipin. N. W.	,,	100 00	25
2343	Musk, artificial. N. W.	,,	30 00	25
2344	Aloin. N. W.	,,	6 00	25
2345	Alum, or sulphate of alumina and potash, whole. G. W.	kilo.	0 15	5
2346	The same in powder. G. W.	,,	0 40	5
2347	In cakes, for the beard. W. I. P.	,,	1 20	25
2348	Aluminium: Acetate. N. W.	,,	2 00	25
2349	Aceto-tartrate. N. W.	,,	2 50	25
2350	Metallic, in bars, bands, sheets or powder. W. I. P.	kilo.	2 00	25
2351	Oxide. N. W.	,,	2 40	25
2352	Sulphate, pure or impure. G. W.	,,	0 20	25
2353	Salts not specially mentioned. N. W.	,,	5 00	25
2354	Aluminol. N. W.	,,	24 00	25
2355	Amidol: Pure. N. W.	,,	50 00	25
2356	Prepared with other substances, in tubes or packets. W. I. P.	kilo.	6 00	25
2357	Hydrate of amylene. N. W.	,,	20 00	25
	Amyl. N. W.:			
2358	Acetate	,,	2 00	25
2359	Nitrite	,,	8 00	25
2360	Salicilate	,,	10 00	25
2361	Amyloform. N. W.	,,	16 00	25
2362	Ammonia: Benzoate. N. W.	,,	5 00	5
2363	Bichromate. N. W.	,,	2 00	5
2364	Bromide. N. W.	,,	3 00	5
2365	Carbonate. G. W.	,,	0 60	5
2366	Hydrochlorate. G. W.	,,	0 40	5
2367	Scrubb's fluid. G. W.	,,	0 60	25
2368	Fluoride. N. W.	,,	3 00	5
2369	Phosphate. G. W.	,,	0 50	5
2370	Liquid. G. W.	,,	0 30	25
2371	Nitrate. N. W.	,,	0 80	5
2372	Oxalate. N. W.	,,	1 50	5
2373	Sulphocyanide. N. W.	,,	1 50	5
2374	Sulphydrate, liquid. G. W.	,,	0 70	25
2375	Salts not specified. N. W.	,,	10 00	5
2376	Analgesine. N. W.	,,	20 00	25
2377	Anesthesine. N. W.	,,	72 00	25
2378	Aniline, pure. W. I. P.	kilo.	1 50	25
2379	Antifebrine. N. W.	,,	1 60	25
	Antimony. N. W.:			
2380	Chloride	,,	4 00	25
2381	Metallic	,,	2 00	25
2382	White oxide	,,	3 00	25
2383	Red sulphide, kermes mineral	,,	2 50	25
2384	Yellow sulphide, golden sulphur	,,	2 50	25
2385	Black sulphide	,,	0 40	25
2386	Salts not specified	,,	6 00	25
2387	Antipasmina. N. W.	,,	100 00	25
2388	Antipyrine. N. W.	,,	20 00	25
2389	Anthracene. N. W.	,,	6 00	25
2390	Anthrasol. N. W.	,,	25 00	25
2391	Apiol. N. W.	,,	25 00	25
2392	Apioline. N. W.	,,	80 00	25
2393	Argentamine. N. W.	,,	28 00	25
2394	Aristol. N. W.	,,	80 00	25
	Arsenic. N. W.:			
2395	Metallic	,,	1 20	25
2396	Red	,,	0 60	25
2397	Sulphide, orpiment	,,	1 60	25
2398	Iodide	,,	25 00	25
2399	"*Arrenal.*" N. W	,,	16 00	25
2400	Asaprol. N. W.	,,	40 00	25
2401	Aspirine. N. W.	,,	15 00	25
2402	Asterol. N. W	,,	22 00	25
2403	Atoxil. N. W	,,	100 00	25
2404	Sulphur: In lumps, ground or sublimated. G. W	,,	0 15	25
2405	Precipitated. N. W.	,,	0 60	25
2406	Iodide. N. W.	,,	24 00	25
2407	Baryta: Acetate. N. W	,,	1 60	25
2408	Carbonate. G. W.	,,	0 25	25
2409	Caustic G. W.	,,	0 60	25
2410	Chlorate. N. W.	,,	1 00	25
2411	Chloride. N. W.	,,	0 50	25
2412	Hydrate. N. W.	,,	0 60	25
2413	Nitrate. G. W.	,,	0 60	25
2414	Oxide of barium or pure baryta. N. W.	,,	3 00	25
2415	Sulphate, purified. N. W.	,,	1 20	25
2416	Sulphate or heavy spar. G. W.	,,	0 10	25
2417	Iodide. N. W.	,,	40 00	25
2418	Acetate of benzyl. N. W.	,,	10 00	25
2419	Benzonaphthol. N. W.	,,	5 00	25
2420	Benzosol or guayacol benzoate. N. W.	,,	40 00	25
2421	Betol. N. W.	,,	20 00	25
2422	Bismuth, metallic, and its salts n.s.m N. W.	,,	12 00	25
2423	Bismuthose. N. W.	,,	32 00	25
2424	Bromaline. N. W.	,,	30 00	25
2425	"*Bromelin.*" N. W.	,,	20 00	25
2426	Bromipine. N. W.	,,	10 00	25
2427	Bromine. N. W.	,,	3 00	25
2428	Bromocol. N. W.	,,	30 00	25
2429	Bromoform. N. W.	,,	6 00	25
2430	Bromogalol. N. W.	,,	48 00	25
2431	Bromolivitine. N. W.	,,	100 00	25
2432	Bromopyrine. N. W.	,,	100 00	25
2433	Cerisine. W. I. P.	,,	3 00	25
2434	Cadmium, metallic, and its salts. N. W.	,,	14 00	25
2435	Caffeine, and its salts. N. W.	,,	20 00	25
2436	Chalk: Chloride or hypochlorite. G. W.	,,	0 10	5
2437	Sodic. N. W.	,,	1 30	25
2438	Calcium: Bisulphite, solid or liquid. G. W.	,,	0 20	25
2439	Carbonate or prepared or precipitated chalk. G. W.	kilo.	0 30	25
2440	Chloride, common, for industrial use. G. W.	,,	0 10	25
2441	Chloride, pure. N. W	,,	1 00	25
2442	Phosphate. N. W.	,,	1 50	25
2443	Lactate. N. W.	,,	2 00	25
2444	Oxide, or quickline. N. W.	,,	0 60	25
2445	Permanganate. N. W.	,,	30 00	25
2446	Sulphide. N. W.	,,	1 50	25
2447	Iodide. N. W.	,,	25 00	25
2448	Salts not specified. N. W.	,,	4 00	25
2449	Calodal. N. W.	,,	24 00	25
2450	Carbolacen. G. W.	,,	0 60	25
2451	Carbon: Sulphide. W. I. P.	,,	0 40	25
2452	Trichloride. N. W.	,,	40 00	25
2453	Celoidine. W. I. P.	,,	10 00	25
2454	Cerium. N. W.: Oxalate	,,	2 00	25
2455	Salicilate	,,	16 00	25
2456	Oxide	,,	30 00	25
2457	Salts not specially mentioned	,,	20 00	25
2458	Zinc: Acetate. N. W.	,,	2 00	25
2459	Bromide. N. W.	,,	5 00	25
2460	Pure carbonate. N. W.	,,	1 60	25
2461	Impure carbonate G. W.	,,	0 20	25
2462	Cyanide. N. W.	,,	4 00	25
2463	Chloride. N. W.	,,	1 20	25
2464	Granulated. N. W.	,,	1 20	25
2465	Phosphate. N. W.	,,	3 00	25
2466	Oxide, pure. N. W.	,,	1 20	25
2467	,, impure. G. W.	,,	0 20	25
2468	Permanganate. N. W.	,,	24 00	25
2469	Pure, distilled. N. W.	,,	1 20	25
2470	Sulphate. G. W.	,,	0 25	25
2471	Sulphophenate. N. W.	,,	2 00	25
2472	Tannate. N. W.	,,	4 00	25
2473	Salts, not specially mentioned. N. W.	,,	8 00	25
2474	Citarine. N. W.	,,	60 00	25
2475	Citrophen. N. W.	,,	56 00	25
2476	Civet. N. W.	,,	100 00	25
2477	Chloral. N. W.: Hydrated	,,	4 00	25
2478	Amido	,,	20 00	25
2479	Albacid	,,	50 00	25
2480	Chloralose or glycochloral. N. W.	,,	96 00	25
2481	Chloretone. N. W.	,,	100 00	25
2482	Chloroform. W. I. P	,,	5 00	25

SECTION VIII.—PERFUMERY, PHARMACEUTICAL AND CHEMICAL PRODUCTS—continued.

Nos.	Goods.		Valuation 18 d. P. C	Per-centage.
2483	Cobalt and its salts not specially mentioned. N.W.	kilo.	12 00	25
2484	Copper: Acetate, verdigris. N. W.	,,	1 00	25
2485	Pure, for assays. N. W.	,,	6 00	25
2486	Sulphate, pure. N. W.	,,	1 00	25
2487	,, unrefined. G. W.	,,	0 40	15
2488	Sulphide. N. W.	,,	1 60	25
2489	Salts not specially mentioned. N. W.	,,	3 00	25
2490	Collodion, medicinal or for photography. W.I.P.	,,	2 00	25
2491	Creoline. G. W.	,,	0 60	25
2492	Creosote: Carbonate, creosotal. N. W.	,,	20 00	25
2493	Vegetable or mineral. W. I. P.	,,	4 00	25
2494	Cresol. G. W.	,,	0 60	25
2495	Criophine. N. W.	,,	48 00	25
2496	Criogenine. N. W.	,,	80 00	25
2497	Crystallose. N. W.	,,	10 00	25
2498	Chromogen of uranium, iron or copper, for photography. W. I. P.	kilo.	20 00	25
2499	Chroton-chloral or butylchloral. N. W.	,,	20 00	25
2500	Coumarin. N. W.	,,	25 00	25
2501	Cutol. N. W.	,,	20 00	25
2502	Chiarantol. N. W.	,,	16 00	25
2503	Dermatol. N. W.	,,	24 00	25
2504	Lumier's discolouring substance, for photography. W. I. P.	kilo.	6 00	25
2505	Digalen. N. W.	,,	100 00	25
2506	Dimal. N. W.	,,	12 00	25
2507	Diuretine. N. W.	,,	64 00	25
2508	Di-iodoform. N. W.	,,	100 00	25
2509	Dormiol. N. W.	,,	16 00	25
2510	Edinol: Pure. N. We	,,	48 00	25
2511	Prepared with other substances, in flasks or in packages. W. I. P.	kilo.	6 00	25
2512	Eikonogene: Pure. N. W.	,,	20 00	25
2513	Prepared with other substances, in flasks or in packages. W. I. P.	kilo.	6 00	25
2514	Elaterium. N. W.	,,	48 00	25
2515	Epicarine. N. W.	,,	50 00	25
2516	Fluorine. G. W.	,,	0 12	25
2517	Tin. N. W: Chloride	,,	1 60	25
2518	Sulphide	,,	12 00	25
2519	Salts not specially mentioned	,,	4 00	25
2520	Stiptol. N. W.	,,	100 00	25
2521	Stovaine. N. W.	,,	100 00	25
2522	Strychnine and its salts. N. W	,,	40 00	25
2523	Strontium. N. W.: Bromide	,,	3 00	25
2524	Carbonate	,,	1 00	25
2525	Chlorate	,,	1 00	25
2526	Lactate	,,	6 00	25
2527	Nitrate	,,	0 60	25
2528	Oxalate	,,	1 20	25
2529	Sulphate	,,	0 60	25
2530	Iodide	,,	25 00	25
2531	Ether: Acetic. N. W.	,,	1 20	25
2532	Bromic or bromide of ethyl. N. W.	,,	5 00	25
2533	Butyric. N. W.	,,	2 00	25
2534	Formic. N. W.	,,	2 00	25
2535	Chloric or hydrochloric. W. I. P.	,,	12 00	25
2536	Œnantic. W. I. P.	,,	10 00	25
2537	Nitric. N. W.	,,	2 00	25
2538	Sulphuric. N. W.	,,	2 00	25
2539	Iodic or iodide of ethyl. W. I. P.	,,	24 00	25
2540	Eucalyptol. N. W.	,,	5 00	25
2541	Euphorina. N. W.	,,	36 00	25
2542	Eujenol. N. W.	,,	10 00	25
2543	Eunatrol. N. W.	,,	20 00	25
2544	Eupirine. N. W.	,,	100 00	25
2545	Europhen. N. W.	,,	100 00	25
2546	Evonymine. N. W.	,,	40 00	25
2547	Exalgine. N. W.	,,	96 00	25
2548	Phenacetine. N. W.	,,	5 00	25
2549	Phenalgine. N. W.	,,	6 00	25
2550	Phenylacetamide. N. W.	,,	1 60	25
2551	Phenylhydracine. N. W.	,,	8 00	25
2552	Phenocol and its salts. N. W.	,,	80 00	25
2553	Phenophalthalein. N. W.	,,	16 00	25
2554	Phenosal. N. W.	,,	50 00	25
2555	Fersan. N. W.	,,	40 00	25
2556	Ferratine. N. W.	,,	56 00	25
2557	Ferripyrine. N. W	,,	72 00	25
2558	Ferropyrine. N. W.	,,	72 00	25
2558*bis*	Formalin. G. W.	,,	0 60	25
2559	Formine. N. W.	,,	20 00	25
2560	Lumier's and other phormolen. W. I. P.	,,	6 00	25
2561	Fortoine. N. W.	,,	100 00	25
2562	Phosphorus, common, red or amorphous. W.I.P.	,,	3 00	Free.
2563	Furfurol. N. W.	,,	40 00	25
2564	Galal. N. W.	,,	40 00	25
2565	Galanol. N. W.	,,	40 00	25
2566	Galobromol. N. W.	,,	40 00	25
2567	Glycerine. G. W.	,,	1 00	25
2568	Glycin: Pure. N. W.	,,	45 00	25
2569	Prepared with other substances, in flasks or packages. W. I. P.	kilo.	6 00	25
2570	Glycosal. N. W.	,,	40 00	25
2571	Glutol. N. W.	,,	26 00	25
2572	Gomenol. N. W.	,,	40 00	25
2573	Guayacanphol. N. W.	,,	95 00	25
2574	Guiacol. N. W.: Crystallized, pure	,,	15 00	25
2575	Liquid	,,	10 00	25
2576	Not specially mentioned	,,	20 00	25
2577	Guayasanol. N. W.	,,	90 00	25
2578	Hedonal. N. W.	,,	80 00	25
2579	Heliotropine. N. W.	,,	10 00	25
2580	Helmitol. N. W.	,,	48 00	25
2581	Hemalbumine. N. W.	,,	16 00	25
2582	Hemateine or hematosine. N. W.	,,	100 00	25
2583	Hemogallol. N. W.	kilo.	40 00	25
2584	Hemoglobine. N. W.	,,	10 00	25
2585	Hemol. N. W.	,,	20 00	25
2586	Hermophenyl. N. W.	,,	40 00	25
2587	Hetraline. N. W.	,,	48 00	25
2588	Hetol. N. W.	,,	40 00	25
2589	Amyl hydrate or amylen hydrate. N. W.	,,	20 00	25
2590	Hydronaphthol. N. W.	,,	30 00	25
2591	Hydroquinine: Pure. N. W.	,,	8 00	25
2592	Prepared with other substances, in flasks or packages. W. I. P.	kilo.	6 00	25
2593	Hydroxylamine, hydrochloric. N. W.	,,	30 00	25
2594	Iron: Albuminate, liquid. W. I. P.	,,	1 60	25
2595	Cacodylate. N. W.	,,	22 00	25
2596	Carbonate. N. W.	,,	1 00	25
2597	Ammoniacal chloride. N. W.	,,	1 50	25
2598	Chloride or perchloride. N. W.	,,	1 00	25
2599	In powder reduced by hydrogen. N. W.	,,	1 50	25
2600	Phosphate. N. W.	,,	2 00	25
2601	Glycerophosphate. N. W.	,,	14 00	25
2602	Hypophosphite. N. W.	,,	12 00	25
2603	And strychnine, citrate. N. W.	,,	20 00	25
2604	And quinine, citrate. N. W.	,,	12 00	25
2605	Lactate. N. W.	,,	2 00	25
2606	Black oxide or martial ethiops. N. W.	,,	2 00	25
2607	Red oxide or colcotar. G. W.	,,	0 40	25
2608	Magnetic oxide or load-stone. N. W.	,,	0 80	25
2609	Peptonate, liquid. W. I. P.	,,	1 60	25
2610	Pyrolignite. G. W.	,,	0 15	25
2611	Saccharate. N. W.	,,	1 20	25
2612	Sulphate, ammoniacal. N. W.	,,	1 00	25
2613	,, impure, trade. G. W.	,,	0 06	Free.
2614	,, pure. N. W.	,,	1 00	25
2615	Sulphide. G. W.	,,	0 25	25
2616	Iodide. N. W.	,,	16 00	25
2617	Salts not specially mentioned. N. W.	,,	4 00	25
2618	Hypnal. N. W.	,,	70 00	25
2619	Hyrgol. N. W.	,,	60 00	25
2620	Ichtalbine or albuminate of ichtyol. N. W.	,,	48 00	25
2621	Ichtargan. N. W.	,,	100 00	25
2622	Ichtyol. N. W.	,,	20 00	25
2623	Ichtophorm. N. W.	,,	64 00	25
2624	Ichtosan. N. W.	,,	10 00	25
2625	Ingluvine. W. I. P.	,,	25 00	25
2626	Hymogen, sulphuretted. W. I. P.	,,	10 00	25
2627	Isarol. N. W.	,,	8 00	25
2628	Isoform. N. W.	,,	40 00	25
2629	Itrol. N. W.	,,	100 00	25
2630	Kefir. N. W.	,,	20 00	25
2631	Keratine. N. W.	,,	64 00	25
2632	Kresamine. N. W.	,,	40 00	25
2633	Kriophine. N. W.	,,	48 00	25
2634	Lactagol. W. I. P.	,,	12 00	25
2635	Lactophenine. N. W.	,,	48 00	25
2636	Lactopeptine. W. I. P.	,,	20 00	25
2637	Lenigallol. N. W.	,,	35 00	25
2638	Levulose. N. W.	,,	12 00	25
2639	Lecithine. N. W.	,,	100 00	25
2640	Licetol. N. W.	,,	100 00	25
2641	Lisidine. N. W.	,,	100 00	25
2642	Lysoform. G. W.	,,	1 60	25
2643	Lysol. G. W.	,,	1 60	25
2644	Lithium and its salts. N. W.	,,	12 00	25
2645	Losophane. N. W.	,,	100 00	25
2646	Loretine. N. W.	,,	65 00	25
2647	Lupuline. N. W.	,,	5 00	25
2648	Magnesia: Calcined. W. I. P.	,,	1 00	25
2649	Carbonate. G. W.	,,	0 40	25
2650	Citrate. W. I. P.	,,	1 60	25
2651	Chloride, pure. N. W.	,,	0 50	25
2652	Chloride, impure, for industry. G. W.	,,	0 10	25
2653	Sulphate, Epsom salts. G. W.	,,	0 05	25
2654	Salts not specially mentioned. N. W.	,,	6 00	25
2655	Magnesium, metallic, in wire, bands or powder. W. I. P.	kilo.	20 00	25
2656	Magnesite for industrial purposes. G. W.	,,	0 10	25
2657	Maltine. N. W.	,,	40 00	25
2658	Manganese: Acetate. N. W.	,,	3 00	25
2659	Borate. N. W.	,,	0 70	25
2660	Carbonate. N.W.	,,	1 00	25
2661	Chloride. N. W.	,,	1 00	25
2662	Hypophosphite. N. W.	,,	8 00	25
2663	Peroxide. G. W.	,,	0 12	25
2664	Sulphate, trade, for industrial purposes. G. W.	kilo.	0 40	25
2665	Not specially mentioned. N. W.	,,	10 00	25
2666	Mentol, pure. N. W.	,,	20 00	25
2667	Benzoate. N. W.	,,	30 00	25
2668	Mercury. N. W.: Acetate	,,	10 00	25
2669	Benzoate	,,	10 00	25
2670	Bichromate	,,	18 00	25
2671	Bi-iodide	,,	16 00	25
2672	Bromide	,,	10 00	25
2673	Cacodylate	,,	30 00	25
2674	Cyanide	,,	12 00	25
2675	Naphtholate	,,	20 00	25
2676	Oxicyanide	,,	12 00	25
2677	Salicylate	,,	10 00	25
2678	Iodide	,,	14 00	25
2679	Salts not specially mentioned	,,	5 00	25
2680	Mesotan. N. W.	,,	36 00	25
2681	Methylal. N. W.	,,	5 00	25
2682	Methylen for denaturing alcohol. G. W.	,,	0 40	25
2683	Methyl, salicylate. N. W.	,,	5 00	25
2684	Methol, pure. N. W.	,,	40 00	25
2685	Prepared with other substances, in flasks or packages. W. I. P.	kilo.	6 00	25
2686	Migraine. N. W.	,,	80 00	25

Nos.	Goods.		Valuation 18 d. P. C.	Per centage.
2687	Myrthol. N. W.	kilo.	32 00	25
2688	Monochlorophenol. N. W.	,,	6 00	25
2689	Naphthalan. N. W.	,,	5 00	25
2690	Naphthaline. G. W.	,,	0 20	25
2691	Naphthol. N. W.	,,	2 00	25
2692	Nasrol. N. W.	,,	100 00	25
2693	Navargan. N. W.	,,	80 00	25
2694	Neroline. N. W.	,,	20 00	25
2695	Neurodine. N. W.	,,	48 00	25
2696	Nickel: Sulphate. N. W.	,,	1 00	25
2697	Ammoniacal sulphate. N. W.	,,	1 00	25
2698	Salts not specially mentioned. N. W.	,,	8 00	25
2699	Nirvanine. N. W.	,,	100 00	25
2700	Nitrobenzine. G. W.	,,	0 50	25
2701	Nosophen. N. W.	,,	100 00	25
2702	Olein. G. W.	,,	0 40	25
2703	Orexine and its salts. N. W.	,,	100 00	25
2704	Orphol. N. W.	,,	40 00	25
2705	Gold. N. W.: Chloride, pure	gramme	1 40	25
2706	And sodium, chloride	,,	0 80	25
2707	Orthoform. N. W.	kilo.	90 00	25
2708	Orthol: Pure. N. W.	,,	40 00	25
2709	Prepared with other substances, in flasks or packages. W. I. P.	kilo.	6 00	25
2710	Euphorine. N. W.	,,	76 00	25
2711	*Oxafor*. N. W.	,,	80 00	25
2712	Oxygen in steel cylinders. G. W.	,,	1 50	25
2713	Pancreatine. N. W.	,,	12 00	25
2714	Pancreon. N. W.	,,	80 00	25
2715	Papaïotine. N. W.	,,	72 00	25
2716	Paracotoïne. N. W.	,,	80 00	25
2717	Paraldehyde. N. W.	,,	2 50	25
2718	Paramidophenol. N. W.	,,	50 00	25
2719	Pental. N. W.	,,	36 00	25
2720	Peptone, dried or in paste. N. W.	,,	10 00	25
2721	Pepsine. N. W.	,,	10 00	25
2722	Perhydrol. N. W.	,,	24 00	25
2723	Peruol. N. W.	,,	7 00	25
2724	Peroxide of hydrogen or oxygenated water. G. W.	kilo.	0 40	25
2725	Petrosafol. N. W.	,,	50 00	25
2726	Picrotoxine. N. W.	,,	100 00	25
2727	Pilocarpine and its salts. N. W.	,,	80 00	25
2728	Pioctanine. N. W.	,,	30 00	25
2729	Piperidine. N. W.	,,	64 00	25
2730	Piperine. N. W.	,,	56 00	25
2731	Pyramidon. N. W.	,,	80 00	25
2732	Pirantine. N. W.	,,	80 00	25
2733	Piridine and its salts. N. W.	,,	10 00	25
2734	Pirocatechine. N. W.	,,	24 00	25
2735	Silver. N. W.: Pure, for assays	,,	120 00	25
2736	Albuminate or largine	,,	150 00	25
2737	Caseinate or argonine	,,	40 00	25
2738	Colloïdal or colargol	,,	200 00	25
2739	Gelatose or albargine	,,	80 00	25
2740	Lactic or actol	,,	100 00	25
2741	Proteïnate or protargol	,,	100 00	25
2742	Nitrate, melted or crystallized	,,	50 00	25
2743	Salts not specially mentioned	,,	100 00	25
	Platinum. N. W.:			
2744	In sheets or wire	gramme	1 00	25
2745	Salts not specially mentioned	,,	2 00	25
2746	Lead: Acetate. G. W.	kilo.	0 40	25
2747	Carbonate, pure. N. W.	,,	1 60	25
2748	,, impure	,,	0 20	25
2749	Chloride. N. W.	,,	1 00	25
2750	In sheets or grains, for assays. G. W.	,,	0 40	25
2751	Nitrate. N. W.	,,	0 80	25
2752	Tannate. N. W.	,,	3 00	25
2753	Iodide. N. W.	,,	12 00	25
2754	Salts not specially mentioned. N. W.	,,	4 00	25
2755	Podophylline. N. W.	,,	25 00	25
2756	Potassium (1): Bicarbonate. N. W.	,,	0 60	25
2757	Bichromate. G. W.	,,	1 00	5
2758	Caustic, pure. N. W.	,,	2 00	5
2759	Carbonate. G. W.	,,	0 30	25
2760	Cyanide. N. W.	,,	1 50	Free.
2761	Citrate. W. I. P.	,,	3 00	25
2762	Chlorate. G. W.	,,	0 50	5
2763	Chloroplatinate. N. W.	gramme	2 00	25
2764	Chloride, impure. G. W.	kilo.	0 15	15
2765	,, pure. N. W.	,,	1 00	15
2766	Ferriprussiate. G. W.	,,	1 30	Free.
2767	Ferroprussiate. G. W.	,,	0 80	Free.
2768	Glycerophosphate. N. W.	,,	10 00	25
2769	Hypophosphite. N. W.	,,	6 00	25
2770	Nitrate. G. W.	,,	0 40	15
2771	Oxalate, neutral. N. W.	,,	0 80	25
2772	Silicate, liquid. G. W.	,,	0 06	25
2773	,, solid. G. W.	,,	0 20	25
2774	Sulphate. N. W.	,,	0 50	25
2775	And chromo-sulphate (for tanning). G. W.	,,	0 40	5
2776	Sulphoguayacolate. N. W.	,,	8 00	25
2777	Sulphide. G. W.	,,	0 60	25
2778	Valerianate. N. W.	,,	8 00	25
2779	Iodide. N. W.	,,	14 00	25
2780	Salts not specially mentioned. N. W.	,,	2 00	25
2781	Potassium, metallic. N. W.	,,	48 00	25
2782	Propilamine or trimethylamine. N. W.	,,	8 00	25
2783	Proteol. N. W.	,,	20 00	25
2784	Purgatine. N. W.	,,	30 00	25
2785	Quinaphthol. N. W.	,,	100 00	25
2786	Quinine and its salts not specially mentioned. N. W.	kilo.	40 00	25
2787	Quinoline and its salts. N. W.	,,	14 00	25
2788	Quinosol in powder. N. W.	kilo.	40 00	25
2789	Intensifiers for photography. W. I. P.	,,	4 00	25
2790	Resorcine. N. W.	,,	8 00	25
2791	Retinol. N. W.	,,	1 00	25
2792	Rheumatine. N. W.	,,	100 00	25
2793	Developers n. s. m., in powder or liquid. W. I. P.	kilo.	6 00	25
2794	Rhodinal. W. I. P.	,,	6 00	25
2795	Rubidium, iodide. N. W.	,,	64 00	25
2796	Saccharine. N. W.	,,	10 00	25
2797	Saphodine. N. W.	,,	80 00	25
2798	Salts, self-toning fixation, for photography. W. I. P.	kilo.	6 00	25
2799	Fixation salts, for photography. W. I. P.	,,	1 00	25
2800	Salacetol. N. W.	,,	65.00	25
2801	Salamidine. N. W.	,,	80 00	25
2802	*Salen*. N. W.	,,	20 00	25
2803	Salicin. N. W.	,,	25 00	25
2804	Salipirine. N. W.	,,	20 00	25
2805	Salite. N. W.	,,	16 00	25
2806	Salophen. N. W.	,,	70 00	25
2807	Salol. N. W.	,,	4 00	25
2808	Salubrol. N. W.	,,	72 00	25
2809	Salumine. N. W.	,,	40 00	25
2810	Sanoform. N. W.	,,	70 00	25
2811	Santonine. N. W.	,,	64 00	25
2812	Septoform. N. W.	,,	2 40	25
2813	Sidonal. N. W.	,,	100 00	25
2814	Sinforal. N. W.	,,	80 00	25
2815	Sodium: Acetate. N. W.	,,	0 40	25
2816	Bicarbonate. G. W.	,,	0 10	25
2817	Bichromate. N. W.	,,	0 10	25
2818	Bisulphate. N. W.	,,	1 00	5
2819	Bisulphite. N. W.	,,	0 80	25
2820	Borate, calcined. N. W.	,,	0 80	25
2821	,, in powder. G. W.	,,	0 40	25
2822	,, in lumps. G. W.	,,	0 30	25
2823	Cacodylate. N. W.	,,	16 00	25
2824	Carbonate calcined, soda ashes. G. W.	,,	0 08	60
2825	,, crystallized, soda crystals. G. W.	,,	0 05	60
2826	,, pure. N. W.	,,	0 40	25
2827	Caustic, impure. G. W.	,,	0 15	5
2828	,, pure. N. W.	,,	1 00	5
2829	Cyanide. N. W.	,,	1 50	Free.
2830	Cynamylate. N. W.	,,	20 00	25
2831	Chlorate. N. W.	,,	0 40	25
2832	Chloride, crystallized, pure. N. W.	,,	2 00	25
2833	Copahibate. N. W.	,,	25 00	25
2834	Phosphate. N. W.	,,	0 25	25
2835	Glycerophosphate. N. W.	,,	16 00	25
2836	Hypophosphite. N. W.	,,	4 00	25
2837	Hyposulphite. G. W.	,,	0 10	Free.
2838	Acid hyposulphite, for photography. W. I. P.	,,	1 00	25
2839	Methylarseniate. N. W.	,,	16 00	25
2840	Molybdate. N. W.	,,	14 00	25
2841	Nitrite. N. W.	,,	2 00	25
2842	Nitrate, purified. N. W.	,,	0 40	25
2843	Nitroprussiate. N. W.	,,	30 00	25
2844	Selenite. N. W.	,,	90 00	25
2845	Silicate, liquid. G. W.	,,	0 06	5
2846	,, solid. G. W.	,,	0 12	5
2847	Sulphate or Glauber's salts. G. W.	,,	0 05	25
2848	,, pure. N. W.	,,	0 40	25
2849	Sulphite. G. W.	,,	0 20	25
2850	Sulphide, impure. G. W.	,,	0 15	5
2851	,, pure. N. W.	,,	1 50	5
2852	Iodide. N. W.	,,	20 00	25
2853	Salts not specially mentioned. N. W.	,,	2 50	25
2854	Sodium metallic. N. W.	,,	6 00	25
2855	Somnal. N. W.	,,	24 00	25
2856	Sozoïodol and its preparations. N. W.	,,	70 00	25
2857	Spiridine. N. W.	,,	80 00	25
2858	Sulphaminol. N. W.	,,	24 00	25
2859	Sulphonal. N. W.	,,	20 00	25
2860	Sulpho-azo-benzol. N. W.	,,	60 00	25
2861	Thalline and its salts. N. W.	,,	100 00	25
2862	Tannal. N. W.	,,	20 00	25
2863	Tannalbine or tannate of albumen. N. W.	,,	25 00	25
2864	Tannigene. N. W.	,,	50 00	25
2865	Tannocolle. N. W.	,,	24 00	25
2866	Tannoform. N. W.	,,	20 00	25
2867	Tannopine. N. W.	,,	50 00	25
2868	Red tartar, trade. G. W.	,,	0 60	25
2869	Theobromine. N. W.	,,	70 00	25
2870	Theosine. N. W.	,,	100 00	25
2871	Terebene. N. W.	,,	2 50	25
2872	Thermodine. N. W.	,,	72 00	25
2873	Terpine, hydrate. N. W.	,,	2 50	25
2874	Terpinol. N. W.	,,	2 00	25
2875	Terpol. N. W.	,,	8 00	25
2876	Tetargan. N. W.	,,	80 00	25
2877	Thioform. N. W.	,,	40 00	25
2878	Thionine. N. W.	,,	80 00	25
2879	Thymol. N. W.	,,	12 00	25
2880	Thiocol. N. W.	,,	66 00	25
2881	Thiophylline. N. W.	,,	80 00	25
	Thyol. N. W.:			
2882	,, Dry	,,	60 00	25
2883	,, Liquid.	,,	16 00	25
2884	Thio-inamine. N. W.	,,	25 00	25
2885	Toluol. N. W.	,,	0 60	25
2886	Triphenine. N. W.	,,	24 00	25
2887	Trigemine. N. W.	,,	100 00	25
2888	Trional. N. W.	,,	36 00	25
2889	Tumenol. N. W.	,,	25 00	25
2890	Tussol. N. W.	,,	70 00	25
2891	Ulmarine. N. W.	,,	32 00	25
2892	Uranium and its salts. N. S. M. N. W.	,,	30 00	25

(1) Salts of potassium to be used exclusively as fertilizers are free of duty. (*Law No.* 1607, *of July* 29, 1903.)

SECTION VIII.—PERFUMERY, PHARMACEUTICAL AND CHEMICAL PRODUCTS—continued.

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
2893	Urea and its salts. N. W. .....kilo.	16 00	25
2894	Urethane. N. W. ..... ,,	23 00	25
2895	Uricedine. N. W. ..... ,,	12 00	25
2896	Uroferrine. N. W. ..... ,,	64 00	25
2897	Vanilline. N. W. ..... ,,	40 00	25
2898	Validol. N. W. ..... ,,	72 00	25
2899	Veratrine. N. W. ..... ,,	100 00	25
2900	Veronal. N. W. ..... ,,	100 00	25
2901	Vioform. N. W. ..... ,,	50 00	25
2902	Iodalbacide. N. W. ..... ,,	50 00	25
2903	Iodipine. N. W. ..... ,,	20 00	25
	Iodine. N. W.:		
2904	,, Pure. ..... ,,	18 00	25
2905	,, Trichloride. ..... ,,	25 00	25
2906	Iodophenine. N. W. ..... ,,	80 00	25
2907	Iodoformine. N. W. ..... ,,	60 00	25
2908	Iodoform. N. W. ..... ,,	24 00	25
2909	Iodoformogen. N. W. ..... ,,	32 00	25
2910	Iodogonol. N. W. ..... ,,	20 00	25
2911	Iodol. N. W. ..... ,,	72 00	25
2912	Iodopyrine. N. W. ..... ,,	60 00	25
2913	Iodotirine. N. W. ..... ,,	100 00	25
2914	Zeroform. N. W. ..... ,,	35 00	25
2915	Zilol. N. W. ..... ,,	0 50	25
2916	Zimoïdine. N. W. ..... ,,	100 00	25

SECTION IX.

MACHINES, IMPLEMENTS, TOOLS AND APPARATUS.

Nos.	Goods.	Valuation 18 *d.* P. C.	Per-centage.
	Needles. W. I. P.:		
2917	Of iron or steel, for sailmakers ("*capoteras*"), for packing, upholstering or other purposes....kilo.	4 00	Free.
2918	Of iron or steel, sewing, handweaving ("*tejer á mano*").....kilo.	10 00	,,
2919	The same for sewing machines ..... ,,	20 00	,,
2920	Of bone or wood, with or without handle, for weaving ("*tejer*").....kilo.	6 00	,,
2921	Stills of bronze or copper, with or without parts of any other metal. G. W. .....kilo.	2 00	,,
2922	Tuyères of iron or steel for forges. G. W..... ,,	0 40	,,
2923	Clothes pins, of wood or metal. G. W..... ,,	0 80	,,
2924	Anchors and grapnel, of iron or steel. G. W... ,,	0 20	,,
	Spectacles, with or without case:		
2925	With metallic wire gauze .....doz.	1 50	25
2926	And *quizzing glasses*, with mounting of common metal, rubber, bone or composition .....doz.	6 00	25
2927	And *quizzing glasses* with mounting of tortoise-shell, with or without parts of any other material doz.	24 00	25
2928	And *quizzing glasses* with frame of fine metal ,,	60 00	5
2929	*Binocular glasses*, opera, with mounting of brass, whether or not nickelled, painted, enamelled, or covered with leather .....each	8 00	35
2930	The same, marine or field ..... ,,	15 00	25
2931	*Binocular glasses*, opera, with mounting of aluminium, tortoise-shell, mother-of-pearl, or ivory, with or without handle.....each	20 00	35
2932	*Binocular glasses*, opera, other. N. S. M.....According to appraisement.		35
2933	*Telescopes*, eye-glasses, or other ..... ,,		25
2934	With mounting of common metal, and parts of leather, for *sulphuring vines*.....doz.	1 50	Free.
2935	Fish hooks. G. W. .....kilo.	2 00	,,
	Apparatus:		
2936	For disinfecting dwellings, called pulverizers. W. I. P. .....kilo.	4 00	25
2937	Tinsmiths, for edging down and wiring tin plate kilo.	0 60	Free.
2938	Ploughs and cultivators and their spare parts. G. W. .....kilo.	0 35	,,
2939	Harpoons of iron or steel. G. W..... ,,	0 40	,,
2940	Small scales: Special for weighing letters .....doz.	18 00	25
2941	In wooden cases, with plates of from 7 to 15 centimetres in diameter, with or without their corresponding weights, for weighing gold ....each	8 00	25
	Scales or steelyards, with or without their corresponding weights of iron. G. W.:		
2942	Of old style, called Roman ("*de pilón*").... kilo.	0 40	25
2943	*Platform* of all kinds ..... ,,	0 40	25
	Scales for counters, with or without their corresponding weights of iron. G. W.:		
2944	Roman or other, with single pan, and those with platform, called *Union* .....kilo.	0 50	25
2945	Dial, automatic, with pan, with mounting of iron kilo.	0 50	25
	Hanging scales, with or without their corresponding weights of iron. G. W.:		
2946	With iron beam, with two pans of tin plate or hammered iron .....kilo.	1 30	25
2947	The same, with pans of bronze or copper .... ,,	2 00	25
2948	*Spring, dial*, or *cylinder* shaped, of common metal, with or without pan .....kilo.	2 50	25
2949	Pails of iron or steel for extracting metal from mines. G. W. .....kilo.	0 30	Free
2950	Benches of white wood for butchers or carpenters. G. W. .....kilo.	0 30	,,
2951	Crowbars of iron or steel. G. W..... ,,	0 20	35
2952	Skips of iron or steel for use in mines. G. W.. ,,	0 20	Free.
2953	Bicycles, velocipedes and tricycles, motor or not, with pneumatic or solid tyres. N. W. .....kilo.	5 00	25
2954	Bickerns or anvils of iron or steel. G. W. .... ,,	0 30	Free.
2955	Speaking trumpets for vessels. W. I. P..... ,,	5 00	,,
	Pumps. G. W.:		
2956	Centrifugal, air or rams, steam pumps for exhausting water in mines or field irrigating .....kilo.	0 60	,,
2957	Racking, of iron or steel..... ,,	1 00	,,
2958	Racking, of bronze or copper.....kilo.	2 50	Free.
2959	Common well, of iron or steel, fixed or not to board .....kilo.	0 40	25
	Portable pumps for garden. G. W.:		
2960	Of hammered iron ..... ,,	1 00	25
2961	Of bronze or copper ..... ,,	2 00	25
	Boats, launches or canoes, rigged or not:		
2962	Of iron or steel, steam, rowing, sailing, or electric.....According to appraisement.		5
2963	Of wood, steam, or electric ..... ,,		15
2964	Of wood, rowing, or sailing..... ,,		25
2965	Buoys of iron or steel, with or without chain and apparatus for securing. G. W.....kilo.	0 60	35
2966	Heaters of iron or steel for laundresses' sad irons. G. W. .....kilo.	0 30	Free.
	Brushes. W. I. P.:		
2967	For artisans..... ,,	2 50	,,
2968	Tarring..... ,,	1 20	,,
2969	Drawing or paint ..... ,,	6 00	,,
2970	Steam boilers not adhering to the machines. G. W.....kilo.	0 40	15
	Wheelbarrows for labourers:		
2971	Of wood, with one wheel and wooden case....each	6 00	60
2972	Of iron, with one wheel and iron case ..... ,,	8 00	60
	Handcarts for transporting bundles. G. W.:		
2973	Of wood with two wheels and with shafts ....kilo.	0 40	60
2974	Without shafts, called "*zorras*" ... . ,,	0 60	60
	Cars. G. W.:		
2975	Of iron or steel for portable or overhead railways kilo.	0 60	5
2976	Railway, for freight ..... ,,	0 20	25
2977	Carriages, carts and waggons mounted or not, motor or not .....According to appraisement.		60
2978	Anchor stocks, of iron or steel. G. W. .....kilo.	0 30	Free
	Perambulators:		
2979	Of wicker or wood, without springs, with or without tent.....each	12 00	35
2980	With springs, with or without tent ..... ,,	20 00	35
2981	Passenger carriages for railways. G. W. .....kilo.	0 60	5
2982	Gluepots, of iron or steel, for carpenters. G. W. ,,	0 30	Free.
2983	Binnacles. G. W. ..... ,,	3 50	,,
2984	Logs, ships'. G. W. ..... ,,	3 00	,,
2985	Crucibles of earthenware, iron, steel, or plumbago. G. W. .....kilo.	0 50	,,
2986	Pulley blocks with or without chain. G. W. .... ,,	0 50	,,
2987	Dies and screw taps of iron or steel ..... ,,	10 00	,,
2988	Thimbles, sewing, of iron or steel, of common metal, whether or not nickelled or plated, of composition, and palms with parts of leather. W. I. P. ..kilo.	5 00	,,
2989	Diamonds for glaziers or engravers. W. I. P. .. ,,	80 00	,,
2990	Cases or handles containing artisans' tools. W. I. P. kilo.	4 00	,,
2991	Phonographs, gramophones, cinematographs and biographs .....According to appraisement.		25
2992	Portable forges. G. W. .....kilo.	0 40	Free.
	Bellows. G. W.:		
2993	Sulphuring .....kilo.	0 60	5
2994	For smiths and tinsmiths ..... ,,	0 60	5
2995	Hand, for domestic use ..... ,,	0 60	25
2996	Lifting jacks of iron or steel. G. W. ..... ,,	0 60	Free
2997	Cranes and other similar apparatus. G. W. .... ,,	0 35	,,
	Sieves or riddles for industrial purposes. G. W.:		
2998	Of iron or steel wire .....kilo.	0 50	,,
2999	Of bronze or copper wire ..... ,,	1 20	,,
3000	Appliances and their spare parts, n. s. m., used in agriculture, mining, arts, trades, and industries, other than those specially mentioned. G. W. kilo.	1 50	,,
	NOTE.—For statistical purposes, and in conformity with the provisions of paragraph 2 of Article 166 of the Customs Regulations, the entry must state the number and special designation of the appliances.		
3000*a*	Picks "*hechonas*," scythes or sickles, hammers, shovels, pickaxes and "*azapicos*," also hand saws, of iron or steel, with or without handles. G. W. kilo.	1 00	,,
3000*b*	Borers or bits, of iron or steel, for artisans. W. I. P. kilo.	6 00	,,
3000*c*	Mallets, of iron or steel. G. W..... ,,	0 30	,,
3000*d*	Blades, of iron or steel, for American saws, for carpenters and jewellers. G. W.....kilo.	10 00	,,
3000*e*	Forks, of iron or steel, with or without handles, for agriculture. G. W..... ....kilo.	0 50	,,
3000*f*	Scissors of all kinds, except nail scissors. G. W. ,,	5 00	,,
3000*g*	Vises, hold-fasts, and presses of iron or steel, large, for blacksmiths, also those of iron, steel or wood, for holding together or for benches. G. W. kilo.	0 40	,,
3001	Wooden shapes, with or without parts of metal, for hatters or shoemakers. G. W. .....kilo.	0 60	,,
3002	Hat shapers ("*conformadores*") .....each	50 00	,,
3003	Furnaces and other accessories for assay and cupelling .....According to appraisement.		,,
3004	Pitchforks of wood. G. W.....kilo.	0 50	15
3005	Printing presses and their accessories n. s. m., except of wood.....According to appraisement.		Free.
3006	Instruments n. s. m.: surgical, physical, mathematical and other scientific ....According to appraisement.		,,
3007	Telephone and telegraph instruments and other accessories not enumerated, special for telegraphs and telephones, except wooden cross-pieces for poles .....According to appraisement.		,,
	Musical instruments, also their spare and duplicate parts, as follows:		
3008	Acordians or harmonicas, with bellows. W. I. P. kilo.	2 00	35
3009	Insulators of crystal or glass, for pianos. G. W. ,,	0 60	35

Nos.	Goods.	Valuation 18 d. P. C.	Per-centage.
3010	Altos or tenors ... each	25 00	35
3011	Bows for stringed instruments .. According to appraisement.		35
3012	Mouth harmonicas, of wood or metal, with or without bells or cases. W. I. P. ... kilo.	2 00	35
3013	Harmoniflutes in the shape of music boxes .... each	35 00	35
3014	Bassoons ... ,,	35 00	35
3015	"*Bandolinas*" and mandolines, up to current quality ... each	6 00	35
3016	Mandores, up to current quality ... ,,	6 00	35
3017	Banjoes, banjo-cithares and banjo-mandolines .. ,,	15 00	35
3018	Barytones ... ,,	30 00	35
3019	Bass drums ... ,,	30 00	35
3020	Military drums ... ,,	15 00	35
	Musical boxes with metal cylinder, cylinder measuring:		
3021	Up to 10 centimetres ... each	2 00	35
3022	,, 15 ,, ... ,,	5 00	35
3023	,, 20 ,, ... ,,	10 00	35
3024	,, 30 ,, ... ,,	15 00	35
3025	,, 40 ,, ... ,,	30 00	35
3026	,, 50 ,, ... ,,	60 00	35
3027	,, 60 ,, ... ,,	100 00	35
3028	Cithares, cithares lyres and cithares-harps ... ,,	20 00	35
3029	Harmony horns: piston or cylinder ... ,,	20 00	35
3030	Clarions, with or without cords ... ,,	3 00	35
3031	Clarionets and fifes of wood, without silver parts ... each	20 00	35
3032	The same, with silver parts ... ,,	50 00	35
3033	Clavichords ... ,,	15 00	35
3034	Keys, of iron or steel, for musical instruments, W. I. P. ... kilo.	2 00	5
3035	The same, of other kinds W. I. P. ... ,,	12 00	5
3036	Double basses, stringed ... each	60 00	35
3037	,, cylinder or piston ... ,,	40 00	35
3038	Contraltos (bugles) ... ,,	16 00	35
3039	Cornopeans, cylinder or pistons ... ,,	20 00	35
3040	Horns, mail-coach or postillion ... ,,	3 00	35
3041	Strings of catgut, for musical instruments. W. I. P. ... kilo.	20 00	35
3042	The same, of metal. W. I. P. ... ,,	3 00	35
3043	Plates of ivory or its imitations for piano keys. N. W. ... kilo.	25 00	5
3044	Chinese bells ... each	40 00	35
3045	Tuning forks. W. I. P. ... kilo.	2 00	35
3046	Wound strings. W. I. P. ... ,,	15 00	35
3047	Fagottoes ... each	60 00	35
3048	Ophicleides ("*figles*") ... ,,	30 00	35
3049	Flutes having up to 8 keys ... ,,	5 00	35
3050	The same, having more than 8 keys ... ,,	15 00	35
3051	Of the two foregoing numbers with parts of ivory or silver ... each	40 00	35
3052	Flutes, of Boehm's system ... ,,	100 00	35
3053	Guitars, common ... ,,	2 50	35
3054	,, of current quality ... ,,	5 00	35
3055	Of the two foregoing numbers, for children .. doz.	15 00	35
3056	Harps, common, without pedals ... each	20 00	35
3057	,, chromatic, with or without pedals ... ,,	300 00	35
3058	Hammers, piano, with or without felt ... According to appraisement.		5
3059	Metronomes ... each	6 00	35
3060	Music on perforated metal. W. I. P. ... kilo.	4 00	35
3061	The same, on paper or cardboard, with or without rolls or bobbins of wood. W. I. P. ... kilo.	3 00	35
3062	Oboes ... each	40 00	35
3063	Small flutes, flageolets and piccoloes of wood, with single key ... doz.	9 00	35
3064	The same, having up to 6 keys ... ,,	60 00	35
3065	Small flutes, flageolets and piccoloes, Boehm's system ... each	30 00	35
3066	Organs, wind, with stops, and portable organs, with crank. G. W. ... kilo.	1 60	35
3067	Tambourines ... doz.	9 00	35
3068	,, with screw and ring of copper or bronze, for bands ... doz.	30 00	35
3069	Pedals and casters for pianos. W. I. P. ... kilo.	3 00	5
3070	Pianos, upright, with or without one or two stools. G. W. ... kilo.	1 30	35
3071	The same, grand. G. W. ... ,,	1 80	35
3072	Electric pianos, pianistas and pianolas. G. W. ..	1 60	35
3073	Mechanisms for pianos ... According to appraisement.		5
3074	Cymbals of metal, for military bands. N. W. kilo.	10 00	35
3075	Bridges for stringed instruments. W. I. P. .. ,,	4 00	35
3076	Drums ... each	30 00	35
3077	Saxophones ... ,,	70 00	35
3078	Sopranos ... ,,	20 00	35
3079	Keyboards, piano, of wood, with plates of *imitation ivory* ... each	15 00	5
3080	The same, with plates of ivory ... ,,	30 00	5
3081	Kettle drums for bands ... ,,	80 00	35
3082	Triangles. W. I. P. ... kilo.	2 00	35
3083	Trombones ... each	25 00	35
3084	Cornets, piston or cylinder ... ,,	30 00	35
3085	Hunting horns ... ,,	3 00	35
3086	Violins, with or without bows, up to current quality, for children ... each	5 00	35
3087	The same, for men ... ,,	10 00	35
3088	Violoncellos, with or without bows ... ,,	30 00	35
3089	Musical instruments, also their spare and duplicate parts n. s. m. ... According to appraisement.		35
	NOTE.—The boxes, cases or bags in which the musical instruments are imported shall be included in the valuation of the same.		
3090	Gardening tools of iron or steel, with or without handle, imported separately or in sets. G. W. kilo.	0 80	5
3091	Patent ballast for vessels, with pumps and accessories ... According to appraisement.		Free.
3092	Typewriters and calculating machines. G. W. .. kilo.	5 00	,,
3093	Machines, apparatus and accessories n. s. m., for lighting by means of carbonated hydrogen gas and for electric lighting, except lamps of all kinds; but bulbs or candles are not to be regarded as lamps ... According to appraisement.		Free
3094	Machines and apparatus, n. s. m., for agriculture, mines, arts, trades and industries. G. W. ... kilo.	0 40	,,
	NOTE.—For statistical purposes and in accordance with the provisions of paragraph 2 of Article 166 of the Customs Regulations, the entries must state the number and the special designation of the machines or apparatus together with the purpose for which they are intended.		
3094*a*	Photographic apparatus. W. I. P. ... kilo.	6 00	,,
3094*b*	Locomotives. G. W. ... ,,	0 90	,,
3094*c*	Sewing machines. G. W. ... ,,	0 80	,,
	Mallets or mauls for artisans. G. W.:		
3095	Of iron or steel ... ,,	0 50	,,
3096	Of wood ... ,,	0 40	60
	Measures and metres for artisans and for industrial purposes. W. I. P.:		
3097	Tape, of tissue, in cases of leather, metal or wood ... kilo.	6 00	5
3098	The same of steel or other metal, and wire gauges of iron or steel ... kilo.	15 00	5
3099	Of varnished tissue, up to 150 centimetres in length ... kilo.	3 00	5
3100	Of wood, iron steel, or common metal, folding or not ... kilo.	2 00	5
3101	Of bone, rubber, horn, or composition, folding or not ... kilo.	6 00	5
3102	Moulds, for the manufacture of printers' blocks or slugs. G. W. ... kilo.	0 50	Free.
3103	Moulds of wood, composed of two parts for the manufacture of cigars. G. W. ... kilo.	2 00	,,
3104	Milestones mounted on iron, steel or wood. G. W. ... kilo.	0 60	,,
3105	Windlasses. G. W ... ,,	0 70	15
3106	Motors of all kinds. G. W. ... ,,	0 60	Free.
3107	Lopping or grafting knives. W. I. P. ... ,,	6 00	,,
3108	Levels for artisans. W. I. P. ... ,,	1 50	,,
	Stones. G. W.:		
3109	Millstones for flour or sugar mills ... ,,	0 80	,,
3110	Grindstones ... ,,	0 50	,,
3111	Common, and emery stones for whetting tools ..	0 50	,,
3112	Lithographic ... ,,	0 20	,,
3113	Fine for sharpening razors ... ,,	1 00	25
3114	Spare parts for machines. G. W. ... According to appraisement.		Free
3114*a*	Films for photography. W. I. P. ... kilo.	6 00	,,
3115	Sad irons, of iron or steel. G. W. ... ,,	0 20	,,
3116	Poligraphs and mimeographs, for writing and for manifold copying ... According to appraisement.		25
3117	Posts of iron or steel, special for telegraphs and telephones. G. W. ... kilo.	0 30	Free.
3118	Harrows, large and small, for agriculture. G. W. ,,	0 35	,,
3119	Clocks: Of metal, nickelled or not, so called alarums ... doz.	18 00	35
3120	The same, with chimes ... ,,	30 00	35
3121	Not specially mentioned ... According to appraisement.		35
3122	Boards for laundresses. G. W. ... kilo.	0 50	Free.
3123	Type, characters and blocks of metal, for printing. G. W. ... kilo.	3 00	,,

SECTION X.

ARMS, AMMUNITION AND EXPLOSIVES.

Nos.	Goods.	Valuation 18 d. P. C.	Per-centage.
3124	Gun-cotton. W. I. P. ... kilo.	4 00	15
3125	Carbines: Parlor ... each	7 00	35
3126	Central firing, Winchester or other systems ... ,,	30 00	35
	Cartridges and caps for firearms. G. W.:		
3127	Of cardboard, empty, with or without corresponding wad, with or without parts of metal ... kilo.	1 00	35
3128	The same, loaded with shot ... ,,	0 80	35
3129	Of metal, empty, with or without corresponding wad ... kilo.	3 00	35
3130	Loaded, not specially mentioned ... ,,	1 20	35
3131	Crackers and fireworks. G. W. ... ,,	1 00	35
3132	Dynamite. G. W. ... ,,	1 00	Free.
3133	Guns, cap: Single barrelled ... each	5 00	35
3134	Double barrelled ... ,,	10 00	35
	Guns, central firing, Lefaucheux's or other similar systems:		
3135	Single barrelled, up to current quality ... each	15 00	35
3136	Double barrelled, up to current quality ... ,,	30 00	35
3137	The same as of the two foregoing numbers, of better quality and other n. s. m. ... According to appraisement.		35
	Swords, foils and sabres:		
3138	Of iron or steel, with fitting of same metal, for the military ... each	5 00	35
3139	Of iron or steel, with fitting of common metal, whether gilt, nickelled, silvered, or not ... each	20 00	35
3140	Other kinds ... According to appraisement.		35
3141	Foils, fencing: Without hilt ... pair	2 00	35
3142	With hilt ... ,,	4 00	35
	Primers. W. I. P.:		
3143	For firearms ... kilo.	3 00	35
3144	For mines ... ,,	6 00	Free.
3145	Miners' fuses. G. W. ... ,,	1 00	,,
3146	Shot. G. W. ... ,,	6 25	35
3147	Pistols: Single barrelled, central firing, Lefaucheux's or other similar systems ... each	6 00	35
3148	The same, double barrelled ... ,,	10 00	35
3149	Browning's, Colt's or other similar systems ... ,,	20 00	35
3150	Not specially mentioned and those with stock of mother-of-pearl or ivory ... According to appraisement.		35

SECTION X.—ARMS, AMMUNITION AND EXPLOSIVES—continued.

Nos.	Goods.	Valuation 18 d. P. C.	Percentage.
	Powder. G. W.:		
3151	Blasting ... kilo.	0 40	15
3152	Sporting powder, in boxes ... ,,	1 20	35
3153	Sporting, in bulk ... ,,	1 00	35
3154	Smokeless ... ,,	3 50	35
	Poniards and hunting knives, with or without sheath. W. I. P.:		
3155	With handle of horn, bone, rubber, wood or metal ... kilo.	3 00	35
3156	With handle of harts' horn or of buffalo, composition or ivorine, or nickelled metal ... kilo.	6 00	35
3157	With handle of silvered or gilt metal ... ,,	20 00	35
3158	With handle of ivory or mother-of-pearl ... ,,	24 00	35
	Revolvers up to 9 millimètres bore:		
3159	Common quality ... each	6 00	35
3160	Better quality than above ... ,,	12 00	35
	Revolvers over 9 millimètres bore:		
3161	Common quality ... ,,	10 00	35
3162	Better quality than above ... ,,	20 00	35
	Rifles and war guns, central firing:		
3163	Winchester or other systems, without bayonet or sword ... each	30 00	35
3164	The same, with bayonet or sword ... ,,	40 00	35
3165	Small bore, for target shooting ... ,,	20 00	35
3166	Parlor ... ,,	7 00	35
3167	Wads for carbines and rifles. G. W. ... kilo.	1 00	35

SECTION XI.

VARIOUS.

Nos.	Goods.	Valuation 18 d. P. C.	Percentage.
	Fans of common wood. W. I. P.:		
3168	With sheet of paper or cardboard ... kilo.	2 00	35
3169	With sheet of cotton tissue ... ,,	5 00	35
3170	With sheet of tissue containing an admixture of silk ... kilo.	8 00	35
	Fans of ebony, cocoanut, jacaranda, bone, sandal wood, common metal, whether nickelled, gilt, silvered, or not. W. I. P.:		
3171	With sheet of paper or cotton tissue ... kilo.	8 00	35
3172	With sheet of tissue containing an admixture of silk ... kilo.	15 00	35
3173	Of other kinds, n. s. m. ... According to appraisement.		35
3174	Insulators for telegraphs, telephones or electric lighting. G. W. ... kilo	0 80	Free.
3175	Apparatus and accessories for divers ... According to appraisement.		,,
3176	Fire extinguishing apparatus called *minimax*, and other like, and their corresponding charges. G. W. ... kilo.	1 50	25
3177	Gymnastic appliances and apparatus, such as swings, rings, trapezes and other similar. W. I. P. ... kilo.	1 50	25
3178	Articles of wool, with or without admixture, with or without parts of any other material, electrical, *i. e.*, belts, knee-caps, soles, chest protectors and the like, for invalids. W. I. P. ... kilo.	20 00	25
	Walking sticks for men, up to current quality:		
3179	Of wood, cane or rush and those of iron covered with leather ... doz.	6 00	60
3180	The same with handle or part of bone, horn, or common metal ... doz.	12 00	60
3181	Walking sticks, fine quality, sword-sticks, and sticks with parts of fine metal, and other n. s. m. ... According to appraisement.		60
	NOTE.—Boys' sticks shall be appraised as above, in their corresponding number, with a rebate of 50%.		
3182	Fire-pumps and accessories thereof, and also any fire-extinguishing materials, for the exclusive use of firemen ... According to appraisement.		Free.
3183	Maps and charts, plans, models, designs and patterns. W. I. P. ... kilo.	5 00	,,
3184	Houses of iron, steel or wood (1) ... According to appraisement.		35
3185	Preparation for coloring beer. G. W. ... kilo.	0 40	25
3186	Liquid for clarifying liqueurs. G. W. ... ,,	2 00	25
3187	For mending faïence or porcelain. G. W. ... ,,	2 00	25
3188	Or paste, for printing rollers. G. W. ... ,,	1 60	Free.
3189	Paintings ... According to appraisement.		35
3190	Artificial teeth, with or without gums or points. W. I. P. ... kilo.	80 00	25
3191	Articles for divine worship ... According to appraisement.		Free.
3192	For diplomatic agents ...	,,	,,
3193	For equipment of the State ...	,,	,,
3194	Luggage imported by the owners ...	,,	,,
3195	Shipwrecked goods ...	,,	,,
3196	Fruit, fresh ...	,,	,,
3197	Geographical and celestial globes. W. I. P. ... kilo.	5 00	,,
3198	Guano. G. W. ... ,,	0 02	,,
3199	Accessories and dyes, special for cloth and paper factories. W. I. P. ... kilo.	4 00	,,
3200	Games: Chess of wood. W. I. P. ... ,,	3 00	35
3201	The same of bone. W. I. P. ... ,,	10 00	35
3202	The same of ivory or its imitations. W. I. P. ... ,,	70 00	35
3203	Billiard balls of ivory or imitation ivory. W. I. P. ... kilo.	50 00	35
3204	Dice other than of ivory, mother-of-pearl or tortoise-shell. W. I. P. ... kilo.	6 00	35
3205	Drafts of wood. W. I. P. ... ,,	1 50	35
3206	Dominoes of bone, wood, or bone and wood. W. I. P. ... kilo.	1 50	35
3207	The same, of bone and ivory. W. I. P. ... ,,	30 00	35

(1) See Decree No. 417, of March, 21, 1908.

Nos.	Goods.	Valuation 18 d. P. C.	Percentage.
3208	Lotto games. W. I. P. ... kilo.	1 00	35
3209	Billiard tables without slate or stone, with or without corresponding accessories, with not more than four balls. G. W. ... kilo.	2 00	35
	NOTE.—Slabs of slate or stone for billiard tables shall be appraised separately, according to kind.		
3210	Balls of rubber, covered or not with tissue or leather, for football, cricket, lawn-tennis and other games, and leather cases for footballs. W. I. P. ... kilo.	10 00	25(1)
3211	Rackets or pallets of wood for playing *pelota*. N. W. ... kilo.	3 00	25(1)
3212	The same, with strings, twine or parchment N.W. ... kilo.	10 00	25(1)
3213	Tips for billiard cues. W. I. P. ... ,,	10 00	35
3214	Billiard cues, current quality. W. I. P. ... ,,	2 00	35
3215	Counters or markers of bone, rubber or composition. W. I. P. ... kilo.	6 00	35
	Toys for children:		
3216	Marbles, of stone. G. W. ... ,,	0 20	35
3217	The same, of composition, earthenware, marble, porcelain or glass. G. W. ... kilo.	0 50	35
3218	Primers. W. I. P. ... ,,	6 00	35
3219	Balls of rubber, with or without parts of any other material. W. I. P. ... kilo.	4 00	35
3220	Dolls *undressed*, with cardboard, wax, earthenware, wooden, porcelain, biscuit or composition head, with body of the same materials, or covered with tissue or leather, with or without hair. W. I. P. ... kilo.	1 25	35
3221	The same, *dressed*. W. I. P. ... ,,	1 75	35
3222	Dolls, other kinds ... According to appraisement.		35
	NOTE.—Dolls only clad with a chemise are not considered as dressed.		
3223	Dolls, monkeys and figures of rubber or celluloid. W. I. P. ... kilo.	6 00	35
3224	Paper, cut up (*confetti*) or in tapes for carnival. G. W. ... kilo.	0 40	35
3225	Balls of rubber. W. I. P. ... ,,	4 00	35
3226	Balls of celluloid. W. I. P. ... ,,	6 00	35
3227	*Not specially mentioned*, of wood, paper, pasteboard, with or without parts of any other material, common quality. G. W. ... kilo.	0 60	35
3228	*Not specially mentioned*, of hammered iron or steel, of tin plate or lead, with or without parts of any other material, common quality. G. W. ... kilo.	1 00	35
3229	The same as of the two foregoing numbers, fine quality, of leather, with or without hair, spring or twine or other like, and special articles for Christmas trees. G. W. ... kilo.	2 00	35
3230	Riding and driving whips, of leather or vegetable fibres, with or without parts of common metal or of any other material. W. I. P. ... kilo.	10 00	35
3231	Furniture, implements and tools of immigrants up to a value of 500 *pesos* ... According to appraisement.		Free.
3232	Models for handwriting, drawing and all sciences or arts. W. I. P. ... kilo.	3 00	Free.
3233	Patterns of goods which, but for the exception made by this number, would have to pay a duty not exceeding *two pesos* ... According to appraisement.		,,
3234	Artificial eyes. W. I. P. ... kilo.	100 00	25
3235	Paper pulp, mechanical or chemical. G. W. ... ,,	0 10	Free
3236	Skates. W. I. P. ... ,,	2 00	25
3237	Fish caught by national vessels ... According to appraisement.		Free.
3238	Salt, common, unground. N. W. *Two pesos, fifty centavos per metrical quintal* ... kilo.	0 03	Specific duty.
3239	Refined or half refined. N. W. *Ten centavos per kilo.* ... kilo.	0 10	,,
3240	Saltpetre, raw. G. W. ... ,,	0 15	Free.
3241	Blotters. W. I. P. ... ,,	2 00	25
3242	Rags for manufacturing paper. G. W. ... ,,	0 40	Free.
3243	Old sails. G. W. ... ,,	0 30	,,

TARE ALLOWANCES.

Circular No. 63, of November 16, 1907.

In accordance with Disposition No. 9 of Art. 130 of the Ordinance, the Customs shall apply to the gross weight of goods the tares stated below:—

IMPORTATION.

Oils, Nos. 251, 1789 and 1794 of the Valuation Tariff:	
In barrels or in iron receptacles ...	18%
Sugar, Nos. 256, 257 and 258 of the Valuation Tariff:	
In ordinary sacks ...	1%
In double sacks ...	2%
In barrels ...	9%
Coffee: In ordinary sacks ...	1.50%
In double sacks ...	3%
Havana cigars: In large and small cases of tin plate and of wood, containing 5,000 cigars or more ...	60%
Havana tobacco: In bales, with burlap wrappers, with palm leaves or the like ...	10%
Of other origin: In bales, with burlap wrappers ...	2%
Tissues: Nos. 1512 and 1513 of the Valuation Tariff:	
In bales of all kinds ...	8%
Flannels: In bales of all kinds ...	8%
Shag: In bales of all kinds ...	4%

(1) This percentage has been reduced from 35 to 25%, inasmuch as these articles are not games of amusement proper as intended by Article 3, section 69, of Law No. 980, dated December 23, 1897, but athletic sports.

Goods.	Percentage.
Tissues: In bales, without hoops of iron, wooden planks or laths	3%
In bales, with iron hoops	5%
In bales, with iron hoops, wooden planks and laths	6%
In bales, as is the two foregoing cases, and, in addition, with small boards of wood inside the pieces, whether these be or not wrapped in paper	8%
Tea: In bulk, in cases of all kinds, not weighing over 60 kilos. gross weight	23%
Yerba maté: In barrels not weighing over 50 kilos	18%
In barrels weighing over 50 kilos.	15%

INTERNAL REVENUE TAXES ON TOBACCO.

		Pesos (paper).
Imported cigars to be sold by the box	per box of 25 or less	1 00
,, ,, other	each	0 10
Domestic cigars	,,	0 05
Small cigars put up in packages	,,	0 02

Goods.		Pesos (Paper).
Imported cigarettes	per package	0 10
Domestic cigarettes	,,	0 05
Cut tobacco per package of not more than 25 grammes		0 05

A package of cigarettes, for the purposes of the tax, is to contain not more than 11 cigarettes, and to weigh not more than 25 grammes; any excess will be taxed as a complete package.

EXPORTATION (1).

Saltpetre: In sacks	0.70%
Iodine: In barrels	14%

If the goods are imported in other packages or receptacles than those above indicated, they will be weighed separately and the fact must be noted on the entry.

(1) As to export duties, see Articles 9 to 11 of the Customs Law.

COLOMBIA

MONEY, WEIGHTS AND MEASURES.

The monetary unit is the gold dollar=4s.

For weights and measures the metrical system has been adopted.

COLOMBIAN LAW, DATED THE 6TH DECEMBER, 1913 (LAW NO. 117 OF 1913), ESTABLISHING A NEW CUSTOMS TARIFF FOR COLOMBIA.

The Congress of Colombia decrees:

ARTICLE I.—Foreign merchandise entering Colombian territory with the object of being consumed in the country will be subjected to import duties in accordance with the subjoined Tariff:

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
	GROUP 1.—OILS AND FATS.	
	Cod liver oil.—See "Medicines and Drugs."	
1	Whale oil	0 04
	Coal oil.—See "Articles for use in Illumination."	
2	Linseed oil	0 05
3	Olive oil (for table use)	0 10
	Cotton-seed oil and coconut oil	0 10
4	Olive oil, impure, for industrial uses (in foots), palm oil, *palmiste*, sesame oil, colza oil, rape oil, pea-nut oil, in barrels, drums, and other large receptacles	0 05
5	Foot oil	0 08
	Medicinal and essential oils.—See "Medicines and Drugs."	
6	Mineral oils, but neither medicinal nor included under "Articles for use in Illumination"	0 03
7	Oils, greases and fats for lubricating machinery	0 05
	Perfumed oils or oils for toilet purposes.—See "Perfumery."	
8	Fish oil for industrial use	0 10
9	Red oil or oleic acid	0 02
10	Oils not mentioned	0 25
11	Oil of turpentine	0 10
	Medicinal fats.—See "Medicines and Drugs."	
12	Common rosin, colophony or pine rosin	0 01
13	Pyridine	0 25
14	Unrendered tallow, not manufactured	0 01
15	Refined tallow	0 02
	Vaseline.—See "Medicines and Drugs."	
	GROUP 2.—COMESTIBLES AND CONDIMENTS.	
	Animal Produce.	
16	Meat, shell-fish and fish preserved in oil or sauce	0 17
17	Meat, shell-fish and fish not prepared, smoked, in brine, &c., and dried	0 10
18	Meat extracts	0 17
19	Birds' eggs	0 05
20	Fish roes and other eggs not specified	0 17
21	Fish-glue, gelatine in any form, prepared or not prepared	0 10
22	Hams	0 17
	Butifarras, sausages and similar comestibles	0 17
23	Condensed milk, liquid or solid	0 05
24	Milk made up into preparations	0 06
25	Lard	0 08
26	Lard, called "artificial"	0 35
27	Butter and oleomargarine	0 17
28	Honey	0 20
29	Oysters and lobsters, alive	0 05
30	Cheese	0 20
31	Bacon	0 10
	Vegetables and Agricultural Produce.	
32	Rice	0 02
33	Oats in the grain	0 02
34	Sugar, muscovado or centrifugal	0 08
35	Refined sugar	0 12
36	Potatoes, sweet potatoes and other edible tubers	0 01
37	Barley in the grain	0 02
38	Malted barley or malt	0 02
39	Pearl barley, or barley in any other form	0 05
40	Cereals, not specified	0 02
41	Beans, peas, vetches, lentils, chick-peas, not prepared	0 02
42	Mushrooms and truffles	0 17
43	Fresh or dried vegetables	0 01
44	Vegetables and grain preserved in tins	0 10
45	Maize	0 02
46	Malt extract	0 25
47	Wheat	0 03
	Condiments and Spices.	
48	Crude capsicum and garlic	0 04
49	Capers	0 15
50	Aniseed	0 40
51	Saffron	1 00
52	Cinnamon	0 25
53	Unprepared onions	0 04
54	Scented cloves, cumins, pepper, and other spices not specified	0 15
55	Rennet for use with milk	0 05
56	Pickles	0 17
57	Mustard in any form	0 20
58	Nutmeg	0 20
59	Powdered capsicum (cayenne pepper)	0 20
60	Sauces of all kinds and essences for seasoning	0 17
	Meal, Flour, Confectionery and other Edible Products.	
61	Starch from whatever source	0 10
62	Confectionery and dried sweets, raisin fruits (plums, grapes, dates, &c.), all candied and crystallised fruits	0 20
63	Edible meal (*fecula*), not specified	0 08
64	Biscuits	0 17
65	Meal (*harina*) from oats, rice, barley, rye, maize, bananas and arrow-root	0 07
66	Wheat meal (*harina*)	0 08
67	Lactic and other meal for feeding children or invalids, such as that called "phosphatine," "cerealose," &c.	0 07
68	Yeast in powder, paste and granulated	0 05
69	Corn flour, sago and other flour of a similar nature	0 07
70	Bone meal	0 08
71	Cattle cake (crushed seeds)	0 01
72	Food pastes (vermicelli, macaroni, &c.)	0 30
73	Semolina and tapioca	0 07
74	Soups ready for table use	0 17
	Fruit.	
75	Olives	0 10
76	Natural almonds, pea-nuts, pistachio-nuts, hazel-nuts, with or without shells	0 10
77	Chestnuts	0 10
	Coconuts	0 10
	Walnuts, in the shell	0 10
	Walnuts, shelled	0 10
78	Fresh fruits	0 01
79	Fruits preserved in their own juice, in syrup or in spirits, jellies and marmalades	0 17
80	Fruits dried naturally, not specified	0 20
	Substances for infusion and for beverages.	
81	Cocoa	0 10
82	Coffee	0 10
83	Coca	0 60
84	Chocolate in cakes or as sweetmeats	0 20
85	Hops	0 05
86	Substances not mentioned (not medicinal)	0 25
87	Tea	0 60
	GROUP 3.—ARTICLES FOR USE IN ILLUMINATION, AND FUELS.	
88	Accessories (chimneys, burners and asbestos wick) for spirit, gas, petroleum, &c. lamps	0 15
89	White wax, yellow wax or wax of the laurel, not manufactured	0 25
90	Beeswax, virgin wax, black wax, &c.	0 25
91	Vegetable waxes (Japan and carnauba)	0 25
92	Ceresin or mineral wax, not manufactured	0 02
93	Spermaceti, not manufactured	0 25
94	Stearine and stearic acid	0 02
95	Wax matches	1 00
96	Wooden matches	0 60
	Materials and appliances for electric lighting.—See "Electricity."	
97	Paraffin, not manufactured	0 02
98	Crude petroleum and other mineral oils of greater density, not manufactured	0 02
99	Refined petroleum	0 08
	Tallow.—See "Oils and Fats."	
100	Candles of white wax, yellow wax or wax of the laurel	0 34
101	Candles of spermaceti, stearine or paraffin, or mixed	0 12
102	Tallow candles	0 12
	Fuel.	
103	Benzine	0 03
104	Coal	Free
105	Gasoline, fuel oil	0 01
	GROUP 4.—ANIMALS.	
106	Stuffed animals for embellishing hats and articles of clothing	1 50
107	Animals prepared for natural history collections, museums, &c.	0 01
108	Live animals	Free
109	Silkworms' eggs and fertile eggs of fishes and birds	Free

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
	GROUP 5.—AGRICULTURE, MINING, AND OTHER LARGE INDUSTRIES.	
110	Ploughs, ploughshares and spare parts	0 01
111	Hydraulic rams	0 01
112	Seed-drills, hoes, mattocks, bars, crowbars, axes, hatchets, adzes, hammers, pruning knives, sickles, shovels, trowels, picks, stone hammers, pickaxes, *picoras*, drills and spades	0 02
113	Driving belts and cables of all kinds and of any material	0 01
114	Pumps, monitors, turbines, crushing mills, crushers, tubing and their accessories, and metal sheets for making the same	0 01
115	Steel and iron driving shafts, brackets, bearings, shaft rests, cups, pulleys, gearing wheels and other materials for the transmission of power	0 01
116	Evaporators, pans, cauldrons, and boilers of iron or of steel, exceeding 50 kilogs. each	0 01
117	The same, of copper or other metal not mentioned, exceeding 50 kilogs. each	0 04
118	Smiths' forges and anvils	0 01
119	Tools, utensils and instruments for agriculture and mining, not expressly mentioned	0 05
120	Furnaces, stoves, grates and iron dampers for the same, even though they may contain parts of copper	0 02
121	Winches and motors, worked by animals	0 02
122	Machines for destroying ants	0 01
123	Agricultural machines and spare parts, such as are used in the cultivation of coffee, sugar cane, cotton, rubber, wheat, rice, textile fibres, &c., &c.	0 01
124	Machines and their spare parts for the manufacture of earthenware, porcelain, glassware, glass, bricks and tiles; machinery for spinning and weaving, for sawing, turning and working iron or wood; machinery for preparing petroleum or naphtha; machinery for making beer and alimentary pastes; for the manufacture of buttons; for working tagua-nuts and, generally, machines used in the large industries	0 01
125	Machinery and hydraulic outfits for irrigation, which exceed 500 kilogs. in weight	0 01
126	Machinery and drills for boring artesian wells	0 01
	Fuses for mines.—See "Explosives and Inflammable Materials."	
127	Steam motors and their boilers	0 01
	Electric motors and dynamos	0 01
	Hydraulic motors, such as water-wheels, Pelton turbines, &c., gasoline, petrol, spirit motors and wind-mills	0 01
128	Rammers for mining and other uses	0 01
129	Presses of iron or wood, not specified	0 01
130	Harrows and rakes	0 01
131	Reaping and sowing machines and manure distributors	0 01
	GROUP 6.—ARTS AND CRAFTS—APPARATUS, MACHINES AND UTENSILS.	
132	Apparatus and machines for arts and crafts, not specially mentioned	0 03
133	Apparatus and machines for scientific work, not specially mentioned	0 05
134	Apparatus and machines for photography and photo-engraving	0 20
135	Scales and weights to weigh up to 100 grammes	0 20
136	Scales and weighing machines with weights to weigh from 100 grammes up to 100 kilogs.	0 15
137	Weighing machines with weights to weigh from 100 kilos. up to 1000 kilogs.	0 10
138	Weighing machines with weights for loads exceeding 1,000 kilogs.	0 05
139	Diving dresses	0 02
140	Bellows up to 1 metre in width	0 20
141	Bellows exceeding 1 metre	0 10
	Tackle-blocks, winches, and pulleys.—See "Metals."	
142	Hand tools, utensils, and instruments of all kinds and of any material, excepting fine metals (gold, silver, and platinum), for arts and crafts, not mentioned, whether nickelled or not	0 12
143	Instruments and utensils used in physics, meteorology, mineralogy, and in chemical, physical-science, and similar laboratories	0 10
144	Sewing machines and their accessories	0 01
145	Machines for hair and beard cutting	1 00
146	Machines for shaving, and their blades, even though imported separately	1 50
147	Machines and apparatus for sericulture, apiculture, and aviculture	0 01
148	Works for watches	2 00
149	Machines and apparatus for household purposes, not mentioned	0 05
150	Works for hanging and table clocks	0 50
151	Measures of any material, excepting gold, silver, or platinum	0 20
152	Motors of all classes, and boilers	0 01
153	Photographic paper	0 10
154	Photographic films	0 10
155	Photographic plates (*planchas y placas*)	0 10
156	Flat-irons	0 05
157	Lever-scales	0 15
158	Stone-cutting saws	0 02
159	Dentists' chairs, even though they contain nickel-plated parts	0 05
160	Weaving and spinning frames	0 01
	GROUP 7.—ARMS, ACCESSORIES, AND AMMUNITION.	
161	Side-arms, single or double edged, and their blades, such as daggers	10 00
162	Bullets, shot and ammunition (without explosives or caps)	0 05
163	Loaded cartridges for shot-guns	0 25
164	Empty cartridges for shot-guns	0 35
165	Loaded or empty cartridges for shooting-range arms	1 35
166	Loaded or empty cartridges for revolvers or other arms of which the importation is not prohibited	2 00
167	Nipple, cap, or rod sporting guns and their accessories, including the belts accompanying them	0 70
168	Breech-loading or cartridge sporting guns and accessories	1 50
169	Fencing foils, swords for theatrical use, and their blades	0 60
170	Caps for sporting guns	0 70
171	Air pistols and carbines	1 35
172	Revolvers and pistols not mentioned	10 00
173	Wads of felt, tow, &c.	0 30
174	Cardboard wads	0 03
175	The importation of the following is prohibited: Gatling guns, cannons and other pieces of artillery, and ammunition for the same; arms of precision (carbines, rifles, &c.) and their ammunition; canes, whips, umbrellas, &c., with rapiers or daggers hidden from view, and swords and sabres as well as their blades; bullets and shot with explosives, bludgeons, knuckle-dusters and the like.	
	GROUP 8.—VARNISHES, COLOURS AND INKS.	
176	White lead, or carbonate of lead	0 05
177	Natural or artificial alizarine	0 03
178	Aniline	0 03
179	Indigo blue	0 08
	Annatto and vegetable dyes not mentioned	0 08
180	Prussian and ultramarine blue	0 05
181	Varnishes not mentioned	0 10
182	Blacking and polishing cream for manufactured leather	0 17
183	Pitch for roofing purposes	0 05
184	Zinc white	0 05
185	Hard tar, pitch and rosin	0 02
186	Liquid tar, pitch and rosin	0 03
187	Bronze (colour), bronze powder	0 20
188	Carmine	0 20
	Cobalt, its oxides and salts.—See "Drugs and Medicines."	
189	Cochineal and animal dyes, not specified	0 20
190	Colours prepared with oil or in paste	0 10
191	Crude or powdered colours, not mentioned, such as those called chrome green, chrome yellow, &c., which assimilate oil or are oil colours	0 10
192	Enamel to be applied cold	0 20
193	Enamel for chinaware	0 03
194	Sandarac gum	0 10
195	Grease for unmanufactured leather, such as those called "gras," "cremoline" and the like	0 05
196	Lacquer	0 10
197	Dye-wood in chips, shavings (log-wood, &c.)	0 01
198	Dye-wood (solid or liquid extract form)	0 12
199	Red lead (minium)	0 05
200	Lamp black	0 10
201	Ochres and earths in powder or crystallised, and colours which do not assimilate oil or are hardening colours	0 05
202	Orchilla	0 08
203	Red oxide of iron	0 03
204	Ordinary paints, like those called "Japanese," "favourite," &c.	0 10
205	Printing inks	0 01
	Inks for lithography	0 01
206	Liquid ink of any colour	0 05
207	Ink in powder or paste	0 20
	Ink in ribbons, pads or plugs for machines, and in foils and rolls	0 20
208	Indelible ink for marking clothing	0 30
	GROUP 9.—BEVERAGES, SPIRITS, WINES, AND OTHER LIQUIDS.	
	Beverages.	
	Medicinal mineral waters.—See "Drugs and Medicines."	
209	Beers	0 06
210	Condensed beer, liquid or solid	Prohibited
211	Ginger ales	0 10
212	Kola	0 06
213	Syrups, lemonades, *goma* and the like, not medicinal	0 15
214	Brewers' yeast	0 03
215	Barley wort and other fermented material for making beer	0 03
216	Cider and similar fermented beverages	0 15
217	Fruit juice	0 10
	Spirits.	
218	Absolute alcohol	0 80
219	Distilled spirits (*aguardientes*)	1 00
220	Anethol and essence of anis	5 00
221	Brandy or cognac and whiskey	1 00
222	Creams and all kinds of *pousse-cafés*	1 00
223	Concentrated spirits or extracts for the manufacture of spirits and wines	Prohibited
224	Gin	1 00
225	Bitters, bitter ingredients and the like (with the exception of absinthe, the importation of which is prohibited)	0 50
226	Distilled spirits not mentioned	1 00
227	Rum	1 00
	Wines.	
228	Red and white wines containing not more than 15 centesimal degrees of alcohol, in pipes, barrels, stone jars, demijohns, carboys or ordinary bottles	0 05
229	Red and white wines in the above-mentioned vessels, containing more than 15 but not exceeding 22 centesimal degrees of alcohol	0 10
230	San Raphael wine, "Bagnols" and the like, pure	0 10
231	Full bodied wines which do not contain more than 22 centesimal degrees of alcohol, such as those called port, muscatel, Malaga, sherry, Malvoisie, byrrh, vermouth, &c., in pipes, barrels, stone jars, demijohns, carboys or ordinary bottles	0 10
232	Sparkling red wines which do not contain more than 22 degrees of alcohol, in the receptacles specified in No. 231	0 20

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
233	Sparkling wines, white and yellow, which do not contain more than 22 degrees of alcohol, in the receptacles specified in No. 231	0 30
234	Champagnes	0 80
235	Composite medicinal wines	0 25
236	The importation of the following is prohibited: Wines containing more than 22 centesimal degrees of alcohol, and substances not specified in this Tariff which are intended for the same purpose.	
	Other Liquids.	
237	Alcoholic liquids, not distilled, and not specified in any other section of the Tariff	0 25
238	Prepared table vinegar, in any receptacle	0 10
239	Concentrated vinegar or essence of vinegar	0 30
	GROUP 10.—CRYSTAL AND GLASS, POTTERY, PORCELAIN, EARTHENWARE, &c.	
	Crystal and Glass.	
240	Beads	0 75
	Insulators for electric lighting.—See "Electricity."	
241	Mortars and mealers	0 15
242	Marine or field glasses (in the form of telescopes)	0 70
243	Glasses, goggles and lenses, including those with a long handle (quizzing glasses), with frames or mounted, not specially mentioned	1 40
244	The same, with mounting of silver or gilt metal	2 00
245	The same, with gold or platinum mounting	4 00
246	The same, with ordinary metal mounting	0 70
247	*Note.*—Mountings or frames alone or loose will be dutiable as glasses, goggles and lenses, according to the metal or substances of which they are made.	
248	Chandeliers, even if containing metal parts	0 75
249	Crystal or glass wares not specially mentioned	0 20
250	Paving and roofing tiles	0 05
251	Binoculars for field use and theatres, skeleton, or leather covered; with bone, celluloid or metal frame, whether or not they are nickelled, painted or enamelled, even if provided with a long handle, with or without case	1 40
252	The same, with tortoise-shell, ivory or mother-of-pearl mounting, with or without case	2 00
253	The same, with silver or gold enchasing	3 00
254	Glasses known as prismatic	2 50
255	Glass marbles for children	0 15
256	Common glass bottles, empty, such as are used for wine, kola, aerated beverages, &c	0 01
257	Pickling jars, sugar basins, insulators, fish globes, pin cases, trays, glass shades, biscuit jars, *caminos de mesa*, shaving dishes, cream jugs, centre pieces, flower pots, urns, cups, ash trays, sweet jars, spittoons, salad bowls, cruet stands, fruit dishes, decanters, egg cups, ice-cream cups, water jugs, soap dishes, basins, jewellery cases, flower stands, bottle cases, butter dishes, dishes, plates or saucers, lamp shades, cutlery holders, powder holders, punch bowls, prisms, wash bowls, odorisers, stoops, cheese dishes, watch stands, salt cellars, freezers, card cases, tumblers (with or without handles), night commodes, and other articles similar to the foregoing, of engraved, printed, stamped, or decorated glass or crystal without metal enchasing or ornaments	0 15
258	The same, ornamented or set with metal, other than electro-plate, silver, gold or platinum	0 25
259	The same, with electro-plate or silver setting	0 40
260	The same, with gold and platinum setting	3 00
261	Buttons, even though consisting partly of common metal	0 25
262	Rosaries, even if consisting partly of common metal	0 75
263	Empty demijohns or carboys	0 01
264	Receptacles not mentioned	0 15
265	Looking-glasses with frame or handle of tortoise-shell, coral, ivory or mother-of-pearl	1 00
266	Looking-glasses with or without frame, up to 25 centimetres of reflecting surface	0 17
267	Looking-glasses with or without frame, exceeding 25 centimetres of reflecting surface	0 35
268	Fine flasks of glass or crystal, bevelled or cut, embellished or not, but with metal ornaments or settings other than gold, silver or platinum	0 25
269	Common flasks and cellarets with or without stamped or engraved marks, designs, lettering or labels, adapted for glass stoppers, whether imported with such stoppers or without them	0 15
270	The same flasks or cellarets, adapted for cork or india-rubber stoppers	0 03
271	Empty flasks of glass, encased in leather, for keeping liquids, even if containing a vessel of metal which is dutiable at a lower rate than silver	0 50
272	The same flasks, with silver vessel	1 40
273	Empty flasks encased in straw, for keeping liquids, even if containing a vessel of metal not dutiable at a higher rate than nickel	0 25
274	The same, with silver vessel	1 00
275	Empty glass flasks or receptacles, with leather covering, for keeping their contents at the same temperature (thermos), even if having a vessel of metal not dutiable at a higher rate than nickel	0 20
276	The same, with silver vessel	1 00
277	Gas-producing siphons of glass, or glass and metal, for aerated beverages	0 17
278	Grenades for extinguishing fires	0 01
279	Glass syringes, with or without parts of other material or common metal	0 15
280	Brooches and medals which are not set in gold, silver or platinum	0 75
281	Toys and dolls with ornaments of cloth, or dressed	1 20
282	Toys and dolls, not dressed	0 40
283	Lamps for burning methylated spirit, petroleum, &c., or for candles	0 15
	Photographic plates.—See "Arts and Crafts."	
284	Glass powders	0 01
285	Retorts, phials, globes, bulbs, gauges, test tubes, suction tubes, puncturing tubes, stirring rods, tubes, dishes, and other chemical utensils, not graduated to scale, and not specially mentioned	0 01
286	The same, graduated to scale	0 15
287	Telescopes, microscopes, theodolites and other optical instruments used in astronomy, medicine, engineering, &c.	0 05
288	Lamp glasses	0 15
289	Glass and crystal for field and similar glasses and for clocks and watches	0 70
290	Bevelled, engraved or ornamented flat glass and crystal, even if set in metal, for making glass windows	0 15
291	Unsilvered flat glass, smooth or corrugated, transparent or opaque	0 05
	Porcelain, Faience and Earthenware.	
	Insulators and cups for electric wires and batteries.—See "Electricity."	
292	Trinkets and medals with setting or mounting other than of gold, silver or platinum	0 75
293	Mortars and mealers	0 08
294	Manufactured earthenware articles, not specified	0 06
295	Manufactured articles of faience, not specified	0 08
296	Porcelain articles, not specified	0 15
297	Flooring tiles (*baldosas*)	0 01
298	Empty bottles, jars and flasks of earthenware, such as are used as receptacles for ink or beer	0 01
299	Buttons, even with parts of common metal	0 20
300	Pipes, gutters and tubes	0 01
301	Receptacles of any shape, not mentioned	0 10
302	Statues and flower stands (of biscuit-ware, terra-cotta, &c.)	0 60
303	Filters	0 01
304	Closet pans with their requisite accessories	0 05
305	Toys and dolls ornamented with cloth material and dressed	1 20
306	Toys and dolls, neither ornamented with cloth material nor dressed	0 40
307	Stoops, flower stands, statuettes, busts, figures and similar articles, of faience, majolica, porcelain, ironstone or "talavera"	0 20
308	The same articles, of majolica, porcelain, faience, ironstone or "talavera," mounted in metal other than gold, silver or platinum	0 30
309	Pipes for tobacco, opium, &c	1 00
310	Plates, dishes and saucers, cups, bowls, jars, basins, night commodes with or without lid, shaving dishes, soap dishes, coffee-pots, tea-pots, milk jugs, sugar bowls, butter dishes, pickling jars, salt cellars, biscuit jars, cruet stands, soup tureens, vegetable dishes, sauce dishes, asparagus dishes, finger bowls, porringers, fruit dishes, cream jugs, punch bowls, cheese dishes, cups for invalids, ice-cream bowls, salvers, and other articles similar to these, of faience, majolica, ironstone or "talavera"	0 08
311	The same articles, of white or ornamented porcelain	0 15
312	The same articles, of majolica, porcelain, faience, ironstone, or "talavera," with mountings of metal other than gold, silver or platinum	0 20
313	Retorts, crucibles, bulbs, tubes and other articles, used exclusively in chemistry, of ironstone, porcelain, faience or earthenware	0 01
314	Earthenware roofing tiles (*tejas*)	0 01
315	Earthenware pipes	0 01
316	*Note.*—Any of the above-mentioned articles of faience, majolica, ironstone or "talavera," porcelain, if mounted in gold, silver or platinum, will pay 10 % *ad val.*	
317	Table services of earthenware	0 05
	Stone, Sand and Clay.	
318	Alabaster and marble, not worked	0 02
319	Amianthus and asbestos, not worked	0 01
320	The same, worked into articles and cloths	0 10
321	Sand, moulding sand, potters' clay, loam and chalk in their natural state	Free
322	Manufactured articles of agate	10 % *ad val.*
323	Manufactured articles of alabaster or marble, not specified	0 20
324	Manufactured articles of meerschaum or amber	1 50
325	Manufactured articles of lava	1 20
326	Asphalt, tar or *neme*, for paving	0 01
327	Jet, not worked	0 60
328	Jet, in any other form	1 70
	Sulphur.—See "Drugs and Medicines."	
329	Glazed tiles	0 02
330	Flooring tiles (*baldosas*) of baked clay	0 01
331	Hydraulic lime and Roman cement	Free
332	China clay	0 01
333	Carbonate of baryta	0 01
	Carbonate of strontia	0 01
	Carbonate of magnesia	0 01
334	Carbonate of lime or Spanish white	0 01
335	Crucibles, fire-kilns and muffles of clay, fireclay, and graphite	0 01
336	Emery	0 05
337	Fluor spar (fluoride of calcium)	0 05
338	Feldspar	0 01
339	Filters of natural or artificial stone	0 01
	Coal and coke.—See "Articles for use in Illumination, and Fuels."	
340	Bricks not mentioned	0 01
341	Metal-scouring bricks	0 01
	Lead pencils.—See "Paper and Cardboard."	
342	Marble, alabaster and jasper in statues not intended for churches, public buildings, squares or parks, and which do not weigh more than 10 kilogs	0 17
343	The same, when the weight of the statues exceeds 10 kilogs.	0 10
344	Marble, alabaster and jasper, in monuments for the embellishment of public places	Free

GROUP 10.—CRYSTAL AND GLASS, POTTERY, PORCELAIN, EARTHENWARE, &C.—continued.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
345	Marble, alabaster and jasper for mausoleums, together with accessories	0 03
346	Marble tiles and bricks	0 03
347	Marble, alabaster and jasper in the form of objects of art, not specified, when weighing not more than 10 kilogs.	0 17
348	The same, when the weight exceeds 10 kilogs.	0 10
349	Marble slabs, not polished	0 02
350	Marble in powder	0 01
351	Polished marble or alabaster slabs (tombstones, covers for tables and dressing-tables, &c.)	0 10
352	Mica in sheets	0 10
353	Mosaics for use in building	0 02
354	Mosaics (objects of art)	0 25
355	Specimens of mineral earth and stone in the rough or partially cut	Free
356	Whetstones	0 05
357	Flint stones, and those not specified	0 10
358	Fine but not precious stones used in brooches and trinkets, such as opals, malachite, onyx, goldstone, lapis-lazuli, &c., unmounted	10 00
359	The same, not in brooches or trinkets, but in such objects as jewel cases, &c.	2 00
360	Mineral stones in the rough	Free
361	Stone for filters	0 01
	Millstones	0 01
362	Lithographic stones	0 05
363	Pumice and lava stone in the rough	0 01
364	Precious stones (diamonds, emeralds, rubies, sapphires, garnets and topazes), and unmounted pearls	10 % *ad val.*
365	Imitations of precious stones and pearls (crystals, paste, &c.)	3 00
366	Slate slabs for furniture, including those for billiard-tables	0 10
367	Roofing-slates	0 01
	Writing-slates and crayons.—See "Paper and Cardboard."	
368	Graphite (plumbago)	0 02
369	Silica	0 01
370	Powdered talc and "cericite"	Free
371	Infusorial or tripoli earth, rotten-stone or refractory earth	0 01
372	Chalk in cakes for billiard-cues	0 17
373	Powdered chalk	0 01
	Chalk for black-boards.—See "Paper and Cardboard."	
374	Gypsum in the form of stucco-work	0 05
375	Powdered gypsum	0 01
376	Manufactured gypsum	0 10

GROUP 11.—INDIA-RUBBER, CELLUOID, GUTTA-PERCHA, TAGUA-NUT AND IMITATIONS.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
377	Beads, and rosaries	1 00
378	Fans	1 50
379	Fans with silk or feathers or with metal inlaid	3 00
	Albums.—See "Writing and Scholastic Materials."	
380	Rubber floor-cloth	0 35
	Mats of rubber	0 35
381	Rings, washers, joints, collars, stops, or stop-pieces, and other accessories for machines, motor vehicles, and bicycles, and the unmachined material for manufacturing these articles	0 20
382	Rings for fastening parcels and cigarette packets	0 20
383	Manufactured articles of india-rubber not mentioned	1 00
384	Manufactured articles of celluloid or of gutta-percha, or imitations, not mentioned	1 00
	Manufactured pharmaceutical articles.—See "Drugs and Medicines."	
385	Manufactured articles and manufactures of tagua-nut, not mentioned	1 00
	Buttons, covered. See the materials of which the covering is composed.	
386	Buttons of india-rubber, celluloid, gutta-percha, not covered	1 50
387	Buttons of tagua-nut and imitations thereof, with eye-holes	0 70
388	Studs of tagua-nut for collars, shirt fronts and cuffs	1 20
389	Footwear (*zapatones*)	1 00
390	Rubber in the rough, purified or not purified	0 30
391	Vulcanised rubber for mounting artificial teeth	1 30
392	Driving straps or belts	0 01
393	Knives, forks, utensils and instruments, with handles of rubber, celluloid, or gutta-percha	0 60
	Suckers or dummy teats.—See "Drugs and Medicines."	
394	Gutta-percha not manufactured	0 30
395	Cord for catapults or slings (rubber for discharging missiles)	5 00
396	Trinkets and medals	2 00
397	Toys (playing-balls, dolls, &c.), not covered or dressed	0 60
398	The same, covered or dressed	1 50
399	Tyres either cut or in sections for cutting	0 02
400	Hose-pipes	0 01
	Razors and pen-knives with handles of celluloid, gutta-percha or india-rubber. See "Steel, Iron, and Manufactures thereof."	
401	Combs and braid-combs	1 00
402	Elastic sides for footwear, even if containing silk	0 50
403	Articles of clothing made from unmachined rubber cloth	1 00
404	Life-belts	0 10
405	Marking stamps	1 50
406	Rubber solution	0 25
407	Soles and heels for boots and shoes	0 35
408	Plugs and stoppers for receptacles	0 10
409	Rubber carpets	0 50
	Rubber cloth for flooring	0 50
410	Tiles and cloth for roofing and for boats	0 01
411	*Note.*—Cloths for flooring and boats will not be considered as such when weighing less than 2 kilogs. per superficial square metre.	
412	Thick rubbered cotton cloth, suitable for rain-coats	0 90
413	Thin rubbered cotton cloth, suitable for travelling coats and articles of clothing	1 10
414	Rubbered woollen cloth	1 50
415	Unmachined cloth (rubber in sheets for surgical and dental uses, &c.)	0 35
416	Tubes and pipes	0 05

GROUP 12.—SHELL, TORTOISE-SHELL, CORAL, HORN, BONE, IVORY, AND OTHER ANIMAL PRODUCTS, AND IMITATIONS THEREOF.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
	Shell, Tortoise-shell and Coral.	
417	Fans, even if containing feathers and silk decorations	3 00
418	Manufactured articles not specially mentioned, and their imitations	1 80
419	Buttons, with eye-holes	1 20
420	Studs for collars, shirt fronts, and cuffs	2 00
421	Rosaries held together with iron, copper, &c.	1 35
422	Rosaries held together with silver or gold	2 00
423	Tortoise-shell, coral, and mother-of-pearl in the rough	0 50
424	Knives, forks, utensils and instruments with handles of tortoise-shell or mother-of-pearl and their imitations	1 80
425	Trinkets (*joyería*)	3 00
	Razors and pen-knives, with handles of tortoise-shell or mother-of-pearl.—See "Steel, Iron, &c."	
426	Combs and braid-combs	3 00
	Bone and Ivory.	
427	Fans of bone, with silk, feathers, and inlaid with fine metal	3 00
428	Fans of bone, not specified	1 50
429	Fans and pipes of ivory	3 00
430	Bone articles not mentioned	0 60
431	Ivory articles not mentioned	2 00
432	Buttons and studs of bone	0 40
433	Buttons and studs of ivory	2 00
434	Cupels	0 01
435	Spoons and forks of ivory	1 80
436	Table-knives, forks and other utensils, with handles or ends of ivory, not specified	1 80
437	Table-knives, forks, utensils and instruments, with handles or ends of bone, not specified	0 60
438	Dice	5 00
439	Bone-ash	Free
440	Raw bones or bone-meal	Free
441	Ivory, unworked	0 50
	Razors and pen-knives with bone handles.—See "Steel, Iron, &c."	
	Razors and pen-knives with ivory handles.—See "Steel, Iron, &c."	
442	Combs and braid-combs of bone	0 40
443	Combs and braid-combs of ivory	3 00
	Whalebone and Horn.	
444	Fans, with silk, feathers, and inlaid with fine metal	3 00
445	Fans, not specified	1 50
446	Manufactured articles not specially mentioned	0 60
447	Whalebones, not manufactured	0 30
448	Buttons and studs of horn	0 40
449	Table-knives, forks, utensils and instruments, with handles or ends of horn	0 60
	Razors and pen-knives with handles of horn.—See "Steel, Iron, &c."	
450	Combs and braid-combs of horn	0 60
451	Ribs (*varillas*) of whalebone	0 80
452	Ribs (*varillas*) of horn	0 50
453	Manufactured articles of feathers, not specified	3 00
454	Toothpicks	1 50
455	Fine feathers (ostrich, heron, &c.), for ornamental use	3 00
456	Common feathers such as poultry feathers, dyed or undyed	1 50
457	Feathers and down, for pillows	2 00
458	Feather dusters	0 20
459	Ready-made clothing (mantles, bonnets, boas, &c.)	3 00

GROUP 13. HIDES AND SKINS, AND ARTICLES MANUFACTURED THEREFROM.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
	Hides and Skins.	
460	Tanned leather, box-calf, black or coloured, of pig, horse, &c.; cured leather, sole-leather, and generally speaking all thick leather for foot-wear and saddlery, not specified	0 10
461	Tanned leather, not manufactured, such as those called glacé, roan, Morocco leather, kid-skin, chamois leather, and generally speaking, thin leather from goat, sheep skins, &c.	0 15
	Patent leather	0 15
462	Skins of rabbits, hares, otters, ermine, vicuña, sables, foxes, and the like, tanned, but not manufactured	1 50
463	Skins of rabbits, hares, otters, and the like, not tanned, intended for industrial uses	0 50
464	Long-haired skins for coats, such as colt skins, lion skins	1 50
465	Skins, prepared or not, for rugs, &c. (bear skins, tiger skins, lion skins, &c.)	2 00
466	Accessories for machines (washers, &c.)	0 20
467	Ornamental leather articles of all kinds, for clothing	2 00
468	Riding appurtenances, including stirrup-leathers, girths, straps, cruppers, cruppers for pack-saddles, &c.	1 60
469	Harness, and spare parts, excepting horse-collars	1 00
470	Manufactures of leather, not specially mentioned	1 60
471	Strops for razors	1 50
472	Bands or strips for the inside of hats	0 50
473	Travelling trunks and portmanteaux	1 50
474	Driving belts or straps, in one piece, and made ready for use	0 01
475	Footwear not specified in any other part of this Tariff	1 50
476	Footwear for men: boots, half-boots, and shoes	1 36
477	Footwear for children, up to No. 32	1 36
478	Footwear for ladies: boots, half-boots, and shoes	1 36
479	Wallets, cigar and cigarette cases and purses	2 50
480	Collars for cart and carriage harness	0 50
481	Furs or boas, and muffs of skin	2 00
482	Straps and reins	1 00
483	Leather cut for boots, shoes, and slippers	1 50
484	Catgut	1 50
485	Slippers, not specified	1 50
486	Stirrups	1 50

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
487	English saddles (*galápagos*), and saddles	1 60
488	Gloves, including sporting gloves	4 00
489	Letter carriers, pouches or *carrieles*	2 00
490	Whips, with handles of wood, bone, horn, leather, composition and the like, or of metal which is neither silvered nor gilt	1 50
491	Whips, with handles of ivory, mother-of-pearl, tortoise-shell, or of gilt or silvered metal	2 00
492	Hose pipes	0 01
493	Manufactured skins in forms not specified	1 60
494	Leggings	1 60
495	Satchels	2 00
496	Ready-made clothing of leather (vests, trousers of buckskin, &c.)	2 00
497	Hats, caps, &c	2 00

GROUP 14.—DRUGS, MEDICINES, CHEMICAL AND INDUSTRIAL PRODUCTS, MATERIALS FOR CHEMICAL, PHYSICAL, OPTICAL, BACTERIOLOGICAL AND PHARMACEUTICAL USES, SURGICAL AND SCIENTIFIC INSTRUMENTS.

Drugs, Medicines, Chemical and Industrial Products.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
498	Natural fertilisers, such as guano and nitrate of potash, and chemical fertilisers, such as superphosphates of lime and potash, and other fertilisers used in manuring the soil, providing their composition and use are stated in the consular invoice	Free
499	Aniline oil	0 10
500	Cod-liver oil, liquid, in capsules or in emulsion	0 10
501	Chaulmugra oil, liquid, in capsules	0 01
502	Almond oil, castor oil, walnut oil, &c. not specified	0 25
503	Medicinal essential oils, not specified, such as oils of eucalyptus, sandal wood, melissa, cinnamon, ginger, peppermint and other similar oils	0 25
504	Natural or synthetic essential oils: aleli, baudeana, champak, carnation, geranium, heliotrope, jasmine, lily, neroli, patchouli, rose, seringa, ilang-ilang, violet and other oils, used for making perfumes	5 00
505	Acetate of soda	0 01
506	Acetate and other salts of lead, not specified	0 03
507	Acetic acid	0 03
508	Arsenical acid (white arsenic)	0 03
509	Boric acid	0 03
510	Butyric acid	0 03
511	Carbonic acid, liquid or solid	0 03
512	Hydrochloric or muriatic acid	0 01
513	Chromic acid	0 03
514	Carbolic (phenic) acid	0 03
515	Hydrofluoric acid	0 05
516	Formic acid	0 03
517	Lactic acid	0 03
518	Nitric acid	0 03
519	Oleic acid, commercial	0 05
520	Oxalic acid	0 03
	Citric acid and tartaric acids	0 03
521	Picric acid	0 25
522	Pyroligneous acid	0 05
523	Sulphuric acid	0 01
524	Sulphurous acid, liquid or solid	0 03
525	Acids not specified	0 25
526	Oxigenised water	0 10
527	Distilled waters, non-alcoholic, with or without scent	0 25
528	Natural mineral waters, such as Vichy, Contrexeville, &c.	0 02
529	Liquid air	0 01
530	Alkaloids: aconitine and its salts, adonidine and its salts, atropine and its salts, morphine and its salts, strychnine and its salts, daturine, digitaline, and other alkaloids not specified, in a natural state, or in the form of discs or solutions for hypodermic injections	1 00
531	Medicinal alcoholates, not specified	0 25
532	Alcoholates without perfume	0 25
533	Methylic or wood alcohol	0 05
534	Musk	1 00
535	Prepared tar, not specified	0 25
536	Liquid tar from coal or wood	0 03
537	Alum and chrome alum	0 02
538	Ammonia in any condition	0 02
539	Sulphuric anhydride	0 01
540	Antimony (sulphide or regulus of antimony)	0 01
541	Antipyrine	0 25
542	Metallic arsenic	0 03
543	Asafetida	0 25
544	Sugar candy	0 25
545	Milk sugar or lactose, and glucose	0 25
546	Flower of sulphur, sulphur in rolls or sublimated or precipitated	0 03
547	Medicinal balsams, natural or prepared, not patented, such as copaiba balsam, tranquil balsam, Foravente balsam, &c.	0 25
548	Barium and its salts	0 25
549	Bay rum	0 25
550	Benzo-naphthol	0 25
551	Bicarbonate of soda or of potash	0 03
552	Bichromate of potash	0 01
553	Bisulphide and sulphide of carbon	0 01
554	Borax (borate of soda)	0 01
555	Bromine and its salts; bromides and hydrobromates not specified	0 25
556	Cyanimide of lime or nitrogenised lime	0 01
557	Empty capsules for medicines	0 25
558	Bone charcoal	0 02
559	Carbonate of ammonia	0 15
560	Carbonates and subcarbonates of soda, of potash and of baryta	0 01
561	Vegetable charcoal in any form	0 03
562	Carbide of calcium	0 05
563	Cardamom	0 25
564	Castoreum	0 25
565	Sabadilla	0 10
566	Ashes of potash and of soda, not specified	0 01
567	Alkaline cyanides of potassium, sodium, &c.	0 01
568	Cyanide of silver and chloride of gold	0 20
569	Medicinal cigarettes	0 25
570	Chlorate of potash, in powder or lumps	0 03
571	Hydrochlorates, phosphates, nitrates and sulphates of ammonia, of potassium, either refined or in the form of medicinal products	0 25
572	The same products as above, crude or unrefined, for industrial or agricultural use	0 01
573	Chloride of zinc	0 01
	Liquid chlorine	0 01
574	Disinfecting chlorides: hypochlorite of soda, chloride of lime, &c.	0 02
575	Cobalt, and salts thereof	0 25
576	Collodion	0 05
577	Barks, not specified	0 25
578	Cream of tartar, medicinal and industrial	0 15
579	Creoline, cresil, cresilic acid, cresol, cresodium, MacDougall specific, liquid or solid, and the like	0 01
580	Chromium and its salts, not specified	0 25
581	Quassia bark, twigs or chips	0 05
582	Bacteriological raising substances (*cultivos*)	0 05
583	Diastase	0 25
584	Drugs, medicines, chemical and industrial products, not specified or not included under any No. in this Group	0 25
585	Sticking plaster, porous plaster, and similar articles	0 25
586	Wax cloth for plasters	0 25
587	Artificial sponges of rubber, alone or lined with cloth	1 00
588	Natural sponges	2 00
589	Strontia and its salts	0 25
590	Ethers in general	0 25
591	Extract of log-wood or of fustic	0 03
592	Medicinal extracts, solid, soft or fluid, of any class	0 25
593	Phenacetene	0 25
594	Phenate of soda, liquid	0 05
595	Dried flowers	0 25
596	Formol, formaldehyde	0 05
597	White or red phosphorus	0 25
598	Gambia	0 03
599	Gum arabic and Senegal gum	0 20
600	Gum tragasol (for tissues)	0 01
601	Gums and resins, not specified	0 25
602	Glycerine	0 15
603	Homœopathic pills	2 00
604	Glucine and its salts	0 25
605	Medicinal fats, not specified	0 25
606	Hydrosulphite of soda	0 02
607	Reduced iron filings, and salts thereof, neither specified nor included in specialities	0 25
608	Hypophosphite of soda	0 20
609	Hyposulphite of soda	0 02
610	Dried leaves	0 20
611	Incense	0 10
612	Medicinal injections, excepting serum, vaccine virus, and specialised or secret products	0 25
613	Medicinal soaps, not scented nor patented, such as boric, sulphur, ichthiolic, carbolic, auiodol soaps, and the like	0 25
614	The same medicinal soaps, scented but not patented, provided that each bar or flask is accompanied by a certificate showing the origin and composition	0 40
615	Medicinal soaps, scented and patented, such as Reuter, Cuticura, Pears, &c.	0 60
616	Medicinal syrups, not patented	0 25
617	Kainite	0 01
618	Concentrated lyes	0 05
619	Medicinal liniments, not patented nor made from secret formulæ	0 25
620	Litharge	0 05
621	Magnesia and its salts, not specified	0 10
622	Medicines in compressed form and in tablets, pastilles, granules, bon-bons, pearls, capsules, and the like, not specialities	0 25
623	Pharmaceutical specialities, or patent remedies made from known formulæ, imported in the form of solutions, granulated substances, granules, powders, elixirs, emulsion, pills, drops, bon-bons, pearls, pastes, globules, or other similar forms	0 40
624	For the purpose of the application of the Tariff, by patent remedy or medicine, or pharmaceutical speciality, is understood all officinal pharmaceutical preparations, ready for use, the right of preparing which the manufacturer has reserved to himself by means of a trade mark or patent. The following, for example, are included in this class: Deschien's haemoglobin syrup, Midy sandal wood, Paraf-Javal solution of lactate of strontium, Moussette pills, Astier kola, urodonal, histogenol, and other preparations the ingredients or composition of which are notified by the manufacturers, an indication of which accompanies each flask, box, or package containing the remedy.	
625	Secret medicines or remedies, or pharmaceutical specialities, of which the composition formula has been registered and patented in the Republic, such as Doctor Uricoechea's anidine pills, Garcia Medina pills, and Salas Nieto curarine	1 00
626	The same drugs, not registered nor patented	2 00
	The following, for example, are included in this class: Winslow's syrup, Ross's pills, Foster's pills, Richard's pills, Bristol pills, Reuter's pills, Carter's pills, Sejournet's pills, obstetric pills, Holloway's pills, Jayne's pills, Lovett's pills, Tutt's pills, Willa Tutt's pills, Williams' pills, St. Jacob's electric oil Barry's alleviator, Jayne's alterant, sulphurous bitter, bromoquinine, kolagogo, Collis Browne chlorodyne, Himrod asthma cure, Elliman's embrocation, Mother	

GROUP 14.—DRUGS, MEDICINES, &c.—continued.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
	Seigel's syrup, Reuter's syrup, pam-ala, pain-killer, anacahuite pectoral, Eno's fruit salts, hepatic salts, Holloway's ointment, Fanbestock vermifuge, and other secret remedies of a like nature.	
627	New products, the composition of which is known, are not considered patent or secret remedies or medicines when their chemical names (which may be difficult to pronounce and to remember) are replaced by more popular names, such as antipyrine, analgesine or phenozone, agurine, airol, dermatol, aniodol, betol, lodipine, licetol, lysol, adrenaline, tiocol, veronal, &c. &c., which will pay, unless particularly specified	0 25
628	Neither are the following to be regarded as patent or secret remedies or medicines:—those pharmaceutical preparations which, although bearing the name of their inventor, may be prepared without legal restriction and have entered into the general commerce of drugs and medicines, provided they are not contained in any special packing material, as for example, pills made according to Blancard's, Vallet's and Blaud's formulæ, Ricord's pills, Meglin's pills, Anderson's Scotch pills, and all other pharmaceutical preparations of such composition as is not restricted by law, which will pay	0 40
629	Metallic mercury or quicksilver	0 01
630	Mercury (salts and preparations of)	0 25
631	Naphthol, alpha and beta	0 01
632	Nitrate of silver, crystallised or melted	0 25
633	Nitrates of soda and of potash, refined or not	0 01
634	Medicinal nuts and gall-nuts	0 25
635	Medicinal opium	0 25
636	Oxide of manganese	0 01
637	Oxide of nickel	0 25
638	Oxides and salts of uranium	0 25
639	Fumigating papers such as Armenia paper, Asia paper, &c.	0 25
640	Pastes and powders for cleaning metal	0 10
	Liquids for cleaning metal	0 10
	Photographic films.—See "Arts and Crafts, &c."	
641	Perborate of soda	0 02
642	Permanganate of lime, soda, potash, zinc, and other similar salts	0 03
643	Peroxide of sodium	0 03
644	Persulphates of lime, soda, and potash	0 03
645	Silver in medicinal preparations not mentioned	0 50
646	Medicinal powders from leaves, roots, barks, or from any other source, simple or compound	0 25
647	Caustic potash	0 02
648	Chemical products for industrial use, not specially mentioned, provided they are imported in quantities exceeding 100 kilogs. in each invoice	0 10
649	Protochloride of tin	0 25
650	Cinchona bark or cinchona powder	0 02
651	Quinine pure or in salts, either in its natural state, in pills, capsules, compressed, in solutions for hypodermic injections, or in any other form	0 01
652	Dried medicinal roots in a natural state, in powder or in chips	0 25
653	Saccharine	0 25
654	Salts of soda and of potash, not mentioned	0 03
655	Salts for the preparation of mineral waters: Vichy, Carlsbad, &c.	0 25
656	Santonine	0 05
657	Medicinal seeds and berries, not mentioned	0 25
658	Neutral silicates	0 05
659	Guiana bark	0 01
660	Caustic soda	0 01
661	Subnitrate and other salts of bismuth	0 25
662	Bacteriologically cultivated serum for the prevention and cure of contagious diseases, such as antidiphtheric serum, antirabic serum, antistreptococic serum, antityphic serum	0 01
	Preparations called "serums," produced from a chemical source (such as antineurasthenic serum, marine serum, &c.) are not included in this heading, but will be dutiable according to the class to which they belong.	
663	Sulphate of aluminium	0 03
664	Sulphate of copper	0 01
665	Sulphate of iron	0 01
666	Sulphate of zinc	0 03
667	Sulphate of nickel	0 25
668	Sulphate of soda	0 03
669	Sulphites or hyposulphites of soda, potash or lime	0 02
670	Sulpholein (Turkey red oil)	0 02
671	Sulphide of iron	0 03
672	Sulphide of sodium	0 01
673	Dried stalks of plants	0 25
674	Thymol	0 01
675	Medicinal tinctures	0 25
676	Cresilic ointment	0 01
677	Ointments, not patent nor secret	0 25
678	Vaccine for human beings or for cattle	0 01
679	Vanilla (fruit)	0 60
680	Common vaseline, keroline and the like	0 20
681	Scented vaseline	0 30
682	Leather poison	0 10
683	Medicinal wines not mentioned and not patent, in any kind of receptacle	0 25
684	Iodoform	0 25
685	Iodol	0 25
686	Metallic iodine	0 25
	Articles used in Chemistry, Physics, Optics, Bacteriology, and Pharmacy; Surgical and Scientific Instruments.	
687	Needles for hypodermic syringes	0 25
688	Needles for medical or surgical sutures, of any kind	0 25
689	Testing stilts, up to 5 litres capacity	0 25
690	Medicated cotton, of any kind	0 10
691	Babies' rings or comforters, of any class	0 10
692	Oxygen generating apparatus, of any kind	0 25
693	Orthopædic apparatus, of any kind	0 25
694	Apparatus for preserving liquids for any length of time at their original temperature, now called "Thermos"	0 20
695	Apparatus for injecting artificial serum	0 25
696	Apparatus for the wholesale manufacture of aerated water	0 05
697	X-ray apparatus	0 25
698	Seltzogene apparatus	0 25
699	Areometers, spirit-gauges, syrup-gauges, salt-gauges, urine testers, milk testers, and other instruments for ascertaining densities	0 15
700	Air pumps of any kind and material	0 25
701	Autoclaves	0 05
702	Druggists' scales and balances, with weights	0 20
703	Barometers, hypsometers, anemometers, and other instruments for meteorological observations	0 05
704	Surgical knives (bistouries) of any kind and material	0 25
705	Medicine chests	0 25
706	Rupture apparatus of any kind and material, not specially mentioned	0 25
707	Braziers and stoves of fire-proof clay	0 08
	Cardboard boxes for wrapping up medicines.—See "Cardboard, &c."	
708	Testing boxes for mineralogy	0 01
709	Small boxes made from chips, wood, tin, and cardboard, for wrapping up medicine	0 01
710	Canulas of bone, rubber, and glass, for syringes	0 25
711	Rubber capsules for bottles	0 25
712	Enamelled iron capsules	0 15
713	Paper capsules for corking flasks and bottles, printed or without printing	0 15
714	Lead capsules for corking bottles	0 05
715	Porcelain capsules	0 01
716	Face guards and apparatus for narcosis	0 25
717	Catgut for sutures	0 25
718	Rubber tissue for surgical uses or for invalids, in the form of ice and hot water receptacles, abdominal belts, feeding bottles, rupture trusses, urinals, balls or pumps, in tubes, less than 8 millimetres in diameter, nasal tubes, and in general, rubber tissue in any form for medical use	0 25
719	Teething collars of any kind	0 25
720	Small glass or rubber vessels, and respiratory apparatus	0 25
721	Eye baths of glass	0 15
722	Ear trumpets	0 25
723	Pails of glass or of any other substance for disinfecting surgical instruments	0 15
724	Spoons and cups, of any substance, for feeding invalids	0 10
725	Measuring glasses	0 15
726	Suckers and feeding bottles	0 25
727	Metal funnels	0 10
728	Glass funnels	0 15
729	Scarificators	0 25
730	Spatulas	0 10
731	Forehead, larynx, and dental mirrors, and other mirrors for medical uses	0 25
732	Milk sterilizers	0 05
733	Stethoscopes	0 25
734	Surgical cases and boxes for the same	0 25
735	Stoves for bacteriological laboratories	0 05
736	Abdominal belts of any kind or material, not specially mentioned	0 25
737	Horsehair belts for friction	0 25
738	Filters of cloth (*de genero*), of any class	0 25
739	Filters of paper	0 05
740	Filters, Pasteur model	0 01
741	Forceps	0 25
742	Medicinal gases of any kind	0 25
743	Rubber gloves for surgeons and anatomists, or for industrial uses	0 25
744	Surgical, optical, chemical and bacteriological instruments of any kind or material, not mentioned in this Tariff	0 25
745	Instruments for veterinary uses, not specified in this Tariff	0 25
747	Sprinklers (*Docks*) or iron fountains, enamelled	0 15
747	Rubber sprinklers	0 25
748	Syringes of tin	0 25
749	Syringes for hypodermic injections, of any kind or material, with or without case	0 25
750	Washing syringes of any substance	0 25
751	Urethral syringes, of glass, even if provided with embolus or fittings of other substances	0 25
752	Sheeting in strips	0 25
752	Glass feeding-bottles	0 15
754	Electrical machines for medical uses	0 25
755	Elastic stockings and bands for varicose veins and other medical uses	0 25
756	Glass or porcelain measuring instruments, graduated or not	0 15
757	Microscopes	0 05
758	Sighting instruments for surveyors	0 05
759	Mortars of iron	0 01
760	Medicinal wafers	0 25
761	Ophthalmoscopes	0 25
762	Artificial eyes	0 25
763	Urinals of glass, canvas, or of any substance not specially mentioned	0 15
764	Pessaries, of any kind or material	0 25
765	Nipple shields of glass, with or without pump and tube of rubber	0 10
766	Ordinary or hand-worked pill tiles and those commonly used in druggists' shops	0 35
767	Pill tiles, or large machines for mixing the substance, dividing the quantities and making the pills	0 10
768	Brushes, with or without handle, for medical uses	0 25
769	Pincers of any kind and material, for medical uses	0 25
770	Dental forceps and other dental instruments	0 25
771	Compression, rubber-pump or embolus atomizers	0 25
772	Steam atomizers for inhaling	0 25

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
773	Breast pumps of any kind	0 25
774	Silk for stitching wounds	0 25
775	Sounds and bougies of any kind	0 25
776	Speculums, of any kind	0 25
777	Suspensory bandages	0 25
778	Rubber stoppers for receptacles	0 10
779	Cork stoppers	0 08
780	Thermocauteries for medical or other uses	0 25
781	Thermometers of any kind or material, with or without case	0 25
782	Surgeons' scissors	0 25
783	Dentists' lathes	0 10
784	Rubber tubes for sprinklers	0 25
785	Bandages of any kind, plain or medicated, for medical uses	0 25
	GROUP 15.—ELECTRICITY.	
	Apparatus and Accessories.	
786	Accessories of porcelain, composition and slate, wood or glass, with or without metal parts	0 02
787	Accessories, not specified, for electrical apparatus	0 04
788	Insulators of glass and porcelain	0 01
	Insulators of faience	0 01
789	Insulators of rubber and other materials suitable for making insulators, not specified	0 03
790	Measuring instruments	0 02
791	Apparatus not mentioned	0 04
792	Telephonic and telegraphic apparatus	0 02
793	Chandeliers, brackets, pendants, lustres, and other apparatus, ornamented or not	0 25
794	Lamp glasses for incandescent lighting	0 05
795	Metal wires, not specified, and metal cables protected with gutta-percha, tar, or other substance	0 01
796	Dynamos, motors, transformers, rheostats	0 01
797	Arc lamps, and all lamps for outside lighting	0 02
798	Shades and reflectors of glass, faience, and of iron, enamelled or not	0 10
799	Ventilator fans	0 05
	Materials.	
800	Fusing wire, of copper, lead, silver, &c.	0 20
801	Cylinders or bars of carbon or of zinc	0 02
802	Rubber bands for insulators and all material used for insulating not specially mentioned	0 02
803	Electrical machines for medical uses, such as those known as "Gaiffe," and the batteries	0 25
804	Materials not specified	0 08
805	Piles or batteries and accumulators, and plates for accumulators	0 02
806	Jars of glass or faience for batteries	0 02
807	Jars of wood or lead for batteries	0 02
	GROUP 16.—EXPLOSIVES AND INFLAMMABLE MATERIALS.	
808	Gun cotton (tonite)	0 01
809	Dynamite	0 01
810	Fireworks	1 00
	Explosives for sporting guns.—See "Arms and Ammunition."	
811	Fulminates for mines	0 01
812	Fuses for mines	0 01
813	Black powder for hunting purposes	0 30
814	White powder for hunting purposes	0 45
815	Gravel powder for mines, black, white, or powder of chlorate	0 01
	GROUP 17.—MUSICAL INSTRUMENTS.	
816	Accordions	1 20
817	Harmoniums	0 10
818	Baritones of copper, saxhorns and instruments of similar size	0 40
819	Musical boxes	0 60
820	Clarionettes	0 80
821	Concertinas	1 20
822	Double basses of wood	0 40
823	Double basses or bombards of copper	0 35
824	Cornets or cornopeans	0 50
825	Discs and cylinders for gramophones and phonographs	0 05
826	Harpsichords	0 50
327	Flutes	0 80
828	Flageolets	1 20
829	Gramophones and phonographs	0 10
830	Guitars and similar instruments (sopranos, bandores, &c.)	0 40
831	Instruments of wood, or instruments in which wood predominates, not mentioned	0 40
832	Instruments of metal, or instruments in which metal predominates, not mentioned	0 50
833	Barrel organs	0 25
834	Organs	0 17
835	Pianos, pianolas, and piano-pianolas	0 07
836	Cymbals of copper	0 50
837	Tabarets	0 80
838	Rolls of music for pianolas and piano-pianolas	0 10
839	Drums	0 60
840	Violins and violas	1 20
841	Violoncellos	0 80
	GROUP 18.—LOCOMOTION.	
842	Aeroplanes, dirigibles, hydroplanes, hydro-aeroplanes, and other similar apparatus for aerial or aquatic navigation	Free
843	Apparatus for locomotion, not specified	0 02
844	Motor vehicles (cars and lorries or vans for passengers and goods), with or without rubber tyres	0 01
845	Ships, put together or not, including their anchors, and apparatus, when accompanied by the latter, boats, canoes, launches, in sections, or fitted together, with or without motor	Free
846	Carts and wagons for goods, with or without springs	0 02
847	Carriages for passengers, with or without springs or rubber tyres	0 02
848	Coaches and wagons for railways and tramways	Free
849	Perambulators and invalids' carriages and chairs	0 05
850	Locomotives and locomobiles for hauling and traction	Free
851	Solid or pneumatic tyres of rubber, for motor vehicles, carriages, bicycles, &c.	0 02
852	Springs for carriages and wagons	0 02
853	Rails for railways and tramways	Free
	Iron or steel sleepers	Free
	Fishplates for railways and tramways	Free
854	Wheels for motor vehicles, carriages, carts, and other vehicles, with or without rubber tyres	0 02
855	Velocipedes, bicycles and tricycles, with or without motor	0 05
	GROUP 19.—WOOD AND OTHER WOODY SUBSTANCES.	
856	Fans	0 50
857	Fans of wood and of paper, with advertisements	0 02
858	Fans of palm or of leaves	0 20
859	Glove-stretchers	0 60
860	Accessories for carriages (wheels, shafts, spokes, &c.)	0 02
861	Altars	0 15
862	Apparatus for gymnastics and sports, even though they contain cords of rubber or other material	0 05
863	Masts and yards for boats	Free
864	Frames or skeletons for umbrellas, sunshades, &c., with handles of tortoise-shell, mother-of-pearl, ivory, and silvered and gilt handles	1 50
865	The same, with handles of bone, composition, horn, and common metal, neither gilt nor silvered	1 00
866	The same, with handles of wood, and ribs of metal	0 50
867	Manufactured articles not specified	0 25
868	Manufactured articles not specified, combined with tissue of or containing silk, or with skin	1 00
869	Buckets and tubs	0 10
870	Shutters, window blinds and the like	0 05
871	Barrels, pipes, vats, casks, mounted or unmounted, and staves for the same	0 01
872	Walking sticks with handles of wood, bone, horn, composition or metal, neither gilt nor silvered	1 00
873	Walking sticks with handles of ivory, tortoise-shell, mother-of-pearl, or silvered or gilt metal	1 50
874	Travelling trunks, even if lined inside with cotton or hemp tissue	0 20
875	Washing bidets (of wood and rubber)	0 10
876	Billiard tables	0 35
877	Screens mounted with paper or tissue other than of silk	0 35
878	Screens mounted with tissue of silk or with embroidered cloth of metal	2 00
879	Chaplets and rosaries	0 40
880	Cork in sheets and in life-belts	0 05
881	Cork in powder or cuttings	0 01
882	Cork in other forms not mentioned	0 10
883	Buildings, not put together, as well as their parts	0 01
884	Statues of wood	0 20
885	Saddle frames	0 10
886	Lasts, blocks and measures	0 10
887	Articles for lawn tennis, cricket, base-ball, ping-pong, golf, croquet, and football and for cup-and-ball games	0 10
888	Toys	0 20
889	Common pencils for office use (of paper and of wood)	0 10
	Writing pencils.—See "Articles for Scholastic Purposes, &c."	
890	Taps or spouts for barrels, pipes, casks, &c.	0 05
891	Planed wood	0 02
892	Rough timber (baulks, poles and boards, unplaned, sleepers, &c.)	0 01
893	Wood in the form of small boxes or cases and chests covered with tissue or skin will pay one-fourth part of the duty payable on the covering.	
894	The same, without covering, even if ornamented to some extent with common metal, as in the case of cellarets	0 20
895	Wood in sheets for veneering	0 05
896	Wood in battens and in sticks for matches	0 05
897	Handles or ends for tools and instruments	0 02
898	Furniture with mirrors, marble or gilt tops, without upholstering	0 40
899	Furniture of fine wood or inlaid (amaranth, rosewood, mahogany, walnut, &c.), or ordinary furniture veneered with fine wood, not upholstered	0 30
900	Furniture, common, such as wardrobes, commodes, tables, &c., without mirrors, and neither gilt, carved nor inlaid	0 20
901	Furniture, upholstered in canvas, wool, horsehair, &c.	0 40
902	Furniture, upholstered in silk or leather	1 00
	Razors and penknives with wooden handles.—See "Steel, Iron, &c."	
903	Combs of wood	0 40
904	Smoking pipes	1 00
905	Doors and windows imported separately	0 05
906	Pulp for paper making	0 01
907	Oars	0 01
908	Wooden heel-pieces, covered	0 10
909	Wooden heel-pieces, without covering	0 05
910	Billiard cues	0 50
911	Wooden plugs	0 03
912	Traps for mice and insects	0 05
913	Wood shavings and parings	0 03
	GROUP 20.—METALS.	
	Steel, Iron, and Manufactures thereof.	
914	Button hooks and shoe horns	0 60
915	Accessories for constructional work and for furniture, not nickelled, such as door handles and catches, hinges, knobs, rollers, bolts, shutter-bolts, hasps, hinge joints, springs, spring-bolts, furniture castors, staples, rings with or without screws, hooks with screws, metal pegs, brackets, hinge hooks, locks (*agarraderas*), lamp extinguishers, swings and similar articles, not specified	0 12

GROUP 20.—METALS—continued.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
916	The same articles, nickelled	0 25
917	Nickelled accessories for furniture, not specified	0 25
918	Accessories for saddlers and shoemakers, such as rivets, hooks, clamps, *mosquetones*, &c., not nickelled and not specially mentioned	0 12
919	The same accessories, nickelled	0 25
920	Accessories for railways, not mentioned	0 02
921	Accessories and spare parts for machinery, not mentioned	0 02
922	The same, for carriages and wagons	0 02
923	Oil cans, of tinplate or iron	0 17
924	Steel in ingots, slabs and rods, not manufactured	0 02
925	Hand or machine sewing needles	0 40
926	Needles for packing, and bookbinding needles	0 35
927	Needles for gramophones	0 04
928	Steel wire for musical instrument strings, bare or covered with any material	0 50
929	Steel wire, tempered, not galvanised, suitable for making nails or spikes, of any thickness	0 01
930	Wire of any diameter	0 01
931	Wire for fencing, and the necessary clasps	0 01
932	Letters, stamps, advertisements and sheet-cards of sheet metal	0 17
933	Common pins and hairpins, also safety pins	0 40
934	Ladies' hatpins, not combined with silver, gold or platinum	1 00
935	Wire mats and matting	0 15
936	Anchors, together with their chains, for vessels	0 01
937	Disinfecting and fire-extinguishing apparatus, and accessories thereof imported with such apparatus, such as hose-pipes of rubber, canvas, &c.	Free
	Apparatus for manufacturing aerated waters.—See "Crystal and Glass."	
938	Collars and rings (*argollas*), covered or nickelled, for shoemakers or saddlers	0 17
939	Collars and rings (*argollas*), plain or tinned	0 12
940	Articles of wire, not mentioned	0 17
941	Articles of iron or steel, not specified	0 20
942	Articles of tinplate, not mentioned	0 17
943	Nickelled articles, such as snuff-boxes, match-boxes, soap-boxes, brush-cases, cigarette cases, and the like	0 80
944	Gilt and silvered articles, not mentioned	1 36
945	Galvanised, tinned or bronzed articles shall not be subject to any surtax on the duties fixed, except where specially referred to in the Tariff.	
946	Commercial signs, flower stands, and similar articles of enamelled iron, not mentioned	0 20
947	Trays or chargers, varnished or painted	0 20
948	Trays or chargers, enamelled or tinned	0 17
949	Trays or chargers, of iron	0 12
950	Trays or chargers, nickelled	0 25
951	Suspension baths, with body of iron or tinplate, rubber tube, brush and dish of rubbered tissue	0 20
952	Bars, unwrought (cylindrical, octagonal, square, &c.)	0 01
953	Kitchen utensils, table services and domestic articles, enamelled or not	0 15
954	Buttons for trousers and footwear, and for saddlers' wares	0 35
955	Buttons for ladies' clothing	0 50
956	Buoys	Free
957	Brasiers	0 17
958	Hooks and eyes for leather wares, for trousers, and for ladies' clothing	0 35
959	Wire ropes	0 01
960	Chains of which the links have an opening of more than 1 centimetre	0 02
961	Chains of which the links have an opening of not exceeding 1 centimetre	0 03
962	Small tinplate boxes, empty, for packing purposes	0 10
963	Stretchers and tables of iron, for surgical operations, enamelled or not	0 10
964	Pipes and guttering, tinned or not	0 01
965	Padlocks	0 34
966	Candlesticks and candelabra of tinplate or iron, whether or not varnished, painted or enamelled	0 20
967	The same, nickelled	0 25
968	Spangles and beads, gilt, silvered or nickelled	1 36
969	Hawkbells, cowbells, handbells, with or without handle, and spring-bells (call bells)	0 34
970	Locks and keys, loose	0 34
971	Horseshoe nails	0 05
972	Nails, tacks, rivets	0 05
	Screws	0 05
973	Nails of iron, with copper or nickel heads (for pictures)	0 10
974	Kitchen ranges, heaters, stoves and ovens, not suitable for large industries	0 05
975	Safes and strong boxes	0 05
976	Portable chests	0 34
977	Posts for telephones, telegraphs, electric installations, and for fencing	0 01
978	Dog collars of iron, tinplate or zinc	1 50
979	Cutting shears	0 34
980	Nail cutters and cigar cutters, nickelled or not	0 80
981	Crucibles	0 01
982	Covers (*cubiertos*) for the table, forks, carvers, ladles, spoons, and dippers, tinned or not	0 25
	The same, nickelled or of white metal, such as those called packfong, alpaca, and the like.—See "Miscellaneous Metals."	
983	Knives, with wooden handles, specially adapted for trade uses, such as those used in bookbinding, by shoemakers, saddlers, butchers, &c.	0 12
984	Pointed knives, with handles of leather, horn or bone, up to 10 inches long, including the handle	0 30
985	The same, from 10 to 17 inches long, including the handle	0 17
986	Knives or machetes, with broad blades, exceeding 17 inches in length (including the handle), suitable for sugar growing and for agricultural uses	0 05
987	The same, with narrow blade, not specially for agricultural use	0 25
988	Spare blades and accessories for safety razors	1 50
989	Steel wire strings for musical instruments	0 50
990	Thimbles	0 34
991	Buildings of any kind, and accessories thereof imported with the buildings	0 01
992	Twisted cords with covering of silk or of wire	1 00
993	Receptacles, not specified (barrels, bottles, cans, &c.)	0 02
994	Spurs, bits or mouthpieces, curb-chains, stirrups, and muzzles, not nickelled	0 34
995	The same, nickelled	0 50
996	Statues, fountains, and iron railings for public use	Free
997	Lighthouses, beacons, and towers for the same	Free
998	Filters	0 01
999	Rims, springs for carts, wagons, &c.	0 02
1000	Flower pots, large jars (urns), perfume censers, &c., whether bronzed or painted or not	0 50
1001	Gilt or silvered flower pots	1 35
1002	Buckles, for use in tailoring	0 25
1003	Buckles for footwear and saddlery, common or tinned	0 12
1004	The same, covered or nickelled	0 17
1005	Implements, not mentioned, other than for use in agriculture and mining	0 12
1006	Iron in ingots or filings (iron of first fusion)	Free.
1007	Galvanised or varnished iron, in sheets, perforated or not, and in flat or corrugated plates for roofing	0 01
1008	Wrought iron or steel in ingots, sheets, or hoops; round, square, flat, half-round, angle, and T	0 01
1009	Tinplate, common, in sheets	0 02
1010	Tinplate in sheets, embossed, japanned, or painted	0 03
1011	Waterclosets and urinals, even if tinned, painted, or enamelled	0 05
1012	Cages and baskets of iron or steel wire	0 34
1013	Jewellery, including studs for collars, shirt fronts and cuffs	0 02
1014	Toys of iron and tinplate	0 40
1015	Tyres, for carts and carriages	0 02
1016	Key-rings	0 34
1017	Small machines, such as those for chopping meat, for grinding coffee, sugar, drugs, for corking bottles, for churning butter, for slicing potatoes, for cleaning and peeling fruit, for making ice-cream, and similar machines suitable for domestic use, up to 10 kilogs. in weight	0 05
1018	The same, weighing more than 10 kilogs.	0 03
1019	Frames for photographs or pictures, with or without glass	0 34
1020	Masks for fencing	0 34
1021	Construction materials, not specified, fountains and railings for private use	0 05
1022	Crushers for sugar-mills	0 02
1023	Medals and crosses, sacred and secular	0 50
1024	Ores, unworked	Free
1025	Furniture, even with parts of wood and wire meshing, such as beds and chairs	0 17
1026	Furniture, with mirrors and marble portions	0 34
1027	Springs and other accessories for clocks and watches	0 80
1028	Razors and clasp knives with handles or hafts of any material, provided that the original average price of each kilogramme of weight (including the cartons, sheaths and interior wrappers, but not the box and outside packing) does not exceed 1 peso	0 40
	When such original price exceeds 1 peso, the goods will pay an additional 60 % on the excess.	
1029	Skates, even combined with wood or leather	0 30
1030	Lightning rods	0 01
1031	Curry combs and horse combs	0 17
1032	Combs and braid-combs not specified	0 60
1033	Pulleys, hooks, blocks, jacks, and cranes	0 05
1034	Powder flasks, empty, even if tinned	0 50
1035	Bridges, other than for public use	0 01
1036	Shoemakers' brads	0 05
1037	Oars	0 01
1038	Reflectors, of tinplate	0 17
1039	Frying pans, saucepans, and kettles of cast iron	0 05
1040	Tanks and baths	0 02
1041	Gauze or netting of iron wire, the mesh of which is less than 3 millimetres square	0 08
1042	The same, of 3 millimetres or more	0 05
1043	Stockades for enclosures	0 17
1044	Pruning shears of any kind and size (pruning knives)	0 12
1045	Scissors, not specified, provided that the original average price of each kilog. of weight (including the cartons, cases and interior wrappers) does not exceed 1 peso	0 40
	When such original price exceeds 1 peso, the goods will pay an additional 60 % on the excess.	
1046	Traps for insects, rats, &c.	0 10
1047	Tubes or pipes and their accessories (joints, elbows, T-joints), tinned or not	0 05
1048	Iron or steel rods, not worked	0 01
	Copper, Bronze, Brass, and the like.	
1049	Button hooks and shoe horns	0 10
1050	Stills	0 50
1051	Wire of any diameter, bare or covered	0 01
1052	Accessories for buildings, for furniture, and for carriages, such as door-knobs, handles for boxes, trunks, or doors, bolts for doors, knobs, letter-boxes, key-plates, gas-burners, spring-bells (call bells), bolts, hat-pegs (with or without head of other material), door knockers, hinges, knobs for beds, springs, spring-catches and latches, shutter-bolts, furniture castors, and, in general, all copper, bronze or brass articles for building and for furniture, each article weighing less than 500 grammes	0 35
1053	The same, nickelled	0 45
1054	The same, in articles weighing more than 500 grammes, not nickelled	0 25
1055	The same, nickelled	0 35

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
1056	Accessories for saddlery and shoemakers, such as rings, buttons, clasps, hooks, buckles, *mosquetones*, rivets, &c., not nickelled and not specified elsewhere in this Tariff	0 35
1057	The same, nickelled	0 45
1058	Pins, common, even if with head of other materials, also safety pins	0 60
1059	Ladies' hatpins, not combined with gold, silver or platinum	1 30
1060	Common oilcans, letters (alphabetical) and numbers, mortars, portable furnaces, trays, bombillas (small tubes for drinking maté), burners for petroleum and methylated spirit lamps, clasps, hooks and eyes (for clothing), small baskets (*carastillas*), hand-bells, needle-cases, candelabras, candle-sticks, hawk-bells, cow-bells, thimbles, tickets for bottles, snaffle-bits (*filetes*), muzzles for horses, buckles for clothing, hairpins, gas-burners, ferrules for sticks, umbrellas and sunshades, and, in general, all articles of copper, bronze or brass, not nickelled, not specially mentioned	0 50
1061	The same articles, nickelled	0 65
1062	Apparatus for disinfecting and for extinguishing fires, and their accessories, with hose-pipes of rubber, canvas &c...	0 01
1063	Nickelled articles, not mentioned	0 65
1064	Silvered articles, not mentioned	1 36
1065	Gilt articles, not mentioned	1 40
1066	Kitchen utensils (kettles, chocolate pans, saucepans, and similar articles)	0 35
1067	Nozzles (*bocines*) and brackets	0 05
1068	Brasiers less than 500 grammes in weight	0 35
1069	Brasiers weighing 500 grammes or more	0 25
1070	Art bronzes (statues, flower vases and stands, perfume censers, &c.), not gilt nor silvered	0 80
1071	Art bronzes, gilt or silvered	1 36
1072	Cables of copper	0 01
1073	Chains of copper, heavy	0 50
	Chains of copper, light	0 50
1074	Locks and keys, nickelled	0 65
1075	Locks and keys, not nickelled	0 50
1076	Nails, rivets, tacks and screws	0 20
1077	Portable caskets	0 50
1078	Dog collars	2 00
1079	Strings for musical instruments	0 60
1080	Thimbles	0 50
1081	Twisted cord covered with silk or wire	1 00
1082	Receptacles, not specified, such as barrels, cans, &c.	0 20
1083	Statues, fountains and railings, for private use	0 15
1084	The same, for public use	Free
1085	Scupper nails with spikes of iron or copper	0 20
1086	Stirrups	0 50
1087	Bottom-plates, boilers and kettles, up to 10 kilogs. in weight	0 35
1088	The same, weighing more than 10 and not exceeding 50 kilogs.	0 20
1089	Matchboxes, cigarette cases, watch cases and other similar articles, not nickelled	0 60
1090	The same, nickelled	0 80
1091	Thread and spangles, gilt or silvered twist	2 00
1092	Cages and baskets of wire	0 40
1093	Jewellery, including studs for collars, shirt fronts and cuffs	2 00
1094	Toys	0 60
1095	Lamps for methylated spirit, petroleum, acetylene, &c.	0 30
1096	Ingots, sheets, and circles or discs	0 04
1097	Taps or cocks for barrels, pipes and the like	0 25
1098	Frames, with or without glass, not nickelled	0 50
	Frames, with or without glass, nickelled	0 50
1099	Medals, images and crosses for neckwear	1 20
1100	Ores, unworked	Free
1101	Furniture, even if partly of iron	0 25
1102	Brads for shoemakers	0 20
1103	Reflectors for methylated spirit or petroleum stoves, together with their accessories of bronze, copper or brass, not nickelled	0 50
1104	The same, nickelled	0 65
1105	Solder	0 10
1106	Gauze or netting of copper wire, the mesh of which is less than 3 millimetres square	0 20
1107	The same, the mesh of which is 3 millimetres or more square	0 10
1108	Pipes and tubes and their accessories (unions, joints, T-joints)	0 20
1109	Rods, not worked	0 06
	Aluminium, Aluminiumed Steel, Aluminium Bronze and Tin.	
1110	Accessories, for constructional work, for the manufacture of furniture, for shoemakers, carriage builders, carpenters and saddlers, such as latches, door-bolts, handles and staples, trunk handles and the like of all sizes, knobs for doors or drawers, key-plates, traces, scupper nails, clasps, meters, dray-hooks, door-bell pulls and bells, decorative articles for the above-mentioned industries, and all other articles mainly intended for the same, not specified	0 50
1111	Articles not mentioned	0 80
1112	Bars, ingots and rods	0 05
1113	Kitchen utensils and similar articles for domestic use, such as hollow-ware, pans, kettles, braisers, boilers, saucepans, meat-stands, bed pans, frying pans, carving dishes, money scoops, plates, dishes, cups, cruets, skimmers, milk jugs, coffee pots, teapots, and sugar basins, trays, chargers, vases, cups, egg-cups, demijohns, jars, bowls, chamber utensils, ladles, &c.	0 20
1114	Capsules for bottles	0 20
1115	Caskets, ladies' work-boxes, cigarette cases, match-boxes, snuff-boxes, and similar articles, not specified	0 80
1116	Table cutlery, spoons, ladles, forks, carvers, &c.	0 50
1117	Beads, reeds, and spangles	1 30
1118	Thimbles	1 00
1119	Receptacles, not specified, such as barrels, cans, &c.	0 20
1120	Tin and aluminium in sheets, paper or powder	0 20
1121	Statues for private monuments	0 20
1122	Stirrups	0 70
1123	Jewellery, including studs for shirt fronts, collars and cuffs	2 00
1124	Toys	0 80
1125	Frames for pictures and photographs, with or without glass	0 80
1126	Medals, images and crosses for neckwear	1 50
1127	Objects of art, such as statues, flower-stands, vases and other similar objects, not specified	1 50
1128	Reflectors and stoves	0 20
1129	Solder of tin and lead	0 05
	Nickel.	
1130	Nickel in bars, ingots, or sheets	0 10
1131	Objects of nickel	Pay 50 % more than objects of aluminium.
	Gold and Platinum.	
1132	Jewellery and trinkets, with or without precious stones, of whatever class	10 % *ad val.*
1133	Eye glasses, spectacles and monocles, with mountings of gold or platinum, also mountings alone	1 00
1134	Articles not mentioned	10 % *ad val.*
1135	Bars, bullion or dust	Free
1136	Brocaded and other tissues containing gold thread, and articles manufactured thereof	6 00
1137	Crucibles, dishes, capsules, sheets, pincers, stills, refrigerators, wires and other articles used exclusively in industry and in chemistry	0 05
1138	Thread, beads, reeds, spangles, braid, &c.	10 00
1139	Surgical instruments, of platinum (needles, &c.), and platinum needles for pyrography	0 25
1140	Ore, unworked	Free
1141	Coined gold, the importation of which has been sanctioned	Free
1142	Rolled gold and sponge gold for gilding purposes and for dentistry	7 00
1143	Pen and pencil holders	7 00
	Silver.	
1144	Jewellery, trinkets, with or without stones, of whatever kind	10 % *ad val.*
1145	The same jewellery and trinkets, gilt	10 % *ad val.*
1146	Eye-glasses, spectacles and monocles, with mountings of silver or gilt metal	2 00
1147	Mountings alone for the articles mentioned	2 00
1148	Articles not mentioned	3 00
1149	Gilt articles, which are not jewellery	7 00
1150	Brocades, tissues, lace and other tissues which contain silver thread, as well as articles manufactured therefrom	3 00
1151	Thread, spangles, braid, &c.	3 00
1152	Pencil and pen holders	4 00
1153	Medals	3 00
1154	Ore, unworked	Free
1155	Silver in bars	Free
1156	Rolled silver, for plating purposes	1 00
1157	Silver for dentists	2 00
	Lead and Zinc.	
1158	Alloys of lead and antimony, in ingots	0 04
1159	Articles of lead or zinc and of alloys with tin, not mentioned	0 40
1160	Bars, rods and ingots	0 01
1161	Pipes, gutters and tiles	0 01
1162	Capsules for bottles	0 05
1163	Statues for public monuments	Free
1164	Toys	0 40
1165	Construction materials, not specified	0 05
1166	Ore, unworked	Free
	Ammunition, bullets and balls, without explosives.—See "Arms and Ammunition."	
1167	Foil or leaf	0 10
1168	Parts for fountains and gardens	0 02
1169	Thin plates and sheets, such as are used for roofing	0 01
1170	Solder of lead and tin	0 05
1171	Tanks and baths, even though they contain wood	0 03
1172	Printers' type	0 02
1173	Tubes, unions, joints, T-joints &c	0 03
	Miscellaneous Metals.	
1174	Antimony in ingots, pure or alloyed with lead or zinc	0 03
1175	Articles of white metal or German silver, not specified	0 80
1176	Articles gilt, not specially mentioned	1 50
1177	Articles not mentioned of alloys not described, of any metal excepting gold, silver and platinum, such as milk jugs, coffee pots, sugar basins, trays, sugar tongs, knife stands and similar table articles of metals such as those called packfong, alpaca and the like	0 80
1178	Silvered articles not mentioned	1 30
1179	Articles of electro-plate, not mentioned	1 50
1180	Quicksilver, in whatever receptacle	0 01
1181	Metallic bismuth	0 25
1182	Cadmium	0 25
1183	Calcium	0 25
1184	Spoons, ladles, forks, &c., nickelled or of white metal, such as those called packfong, alpaca and the like	0 80
1185	The same articles, with handles of silver or of electro-plate or entirely of the same alloy	1 36
1186	The same articles, with handles of tortoise-shell, ivory or shell	1 80
1187	Metallic threads, not specified	1 35
1188	Jewellery, not specified, of metal other than gold, silver or platinum, and without stones of any kind	2 00
1189	Magnesium	0 25
1190	Manganese, pure, and its derivatives	0 01
1191	Medals and other similar articles, not specified	1 00

GROUP 20.—METALS—continued.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
1192	Metals, not specified	0 20
1193	Potassium	0 25
1194	Sodium (amalgams)	0 02
1195	Sodium, pure	0 25

GROUP 21.—PAPER, CARDBOARD, BOOKS, STATIONERY, AND SCHOLASTIC MATERIALS.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
1196	Books for teaching the alphabet or spelling, of all kinds	0 01
1197	Albums, with binding or cover of cardboard or paper	0 15
1198	Albums, with binding or cover of fine leather, such as Russia leather, of tortoise-shell, rubber, celluloid, horn, gutta-percha, ivory, mother-of-pearl, plush or silk, whether inlaid or ornamented or not with any metal other than gold, silver or platinum	1 50
1199	The same articles, inlaid with gold, silver or platinum	2 50
1200	Albums of leather, such as basil or Morocco leather or their imitations, and of wood	1 35
1201	Albums of tissue other than silk	0 50
1202	Calendars in pamphlets, block calenders or wall calendars	0 01
1203	Folding calendars	0 02
1204	Inking pads	0 05
1205	Advertisements of paper or cardboard, of whatever class, with or without oleographs, or with or without frames of cardboard	0 02
1206	Apparatus for copying manuscript (self-copying machines, auto-writing machines), hectographs, &c.	0 10
1207	Articles not specified, of paper or cardboard, carton pierre, pasteboard, and papier mâché	0 15
1208	Scientific atlases, with or without text, for geography, natural history	0 01
1209	Letter-scales	0 50
1210	Tickets for lotteries and raffles, engraved, lithographed, or printed	3 00
1211	Tickets for public shows, railways, &c.	0 50
1212	Paper fasteners, of metal	0 50
1213	Cardboard boxes, even though they contain inscriptions or designs, excepting those for medicines	0 17
1214	Paint or colour boxes	0 15
1215	Writing pads of cardboard, of paper, or of oilcloth, also blotting pads, for writing and for holding stationery	0 40
1216	The same, of leather	1 00
1217	Bristol board and mill-board for show-cards, portraits, and, in general, for photography, lithography and engraving	0 10
1218	Celestial or terrestrial globes, of cardboard	0 01
1219	Waterproof pasteboard for roofing and flooring and their accessories, such as nails and adhesive substances for fastening them down	0 01
1220	Cardboard, not specified	0 03
1221	Cardboard for bookbinders, models or patterns	0 03
1222	Catalogues of all kinds, periodicals and printed sheets, not specified	Free
1223	Typewriter ribbons	0 20
1224	Ribbons of thread or paper	0 05
1225	Printing blocks (*clichés*)	0 17
1226	India glue (*cola de loca*)	0 15
1227	Calculating machines (contometers)	0 05
1228	Paper knives or cutters of bone or of wood	0 50
1229	Paper knives or cutters of tortoise-shell, ivory, or mother-of-pearl	1 80
1230	Wall pictures, framed or unframed, for schools and colleges	0 01
	Cloth or canvas (*encerados*).—See tissue for the same or for blackboards.	
1231	Stumps of paper or leather, for drawing	0 01
1232	Printed, engraved or lithographed forms for cheques, bills of exchange, receipts, &c.	0 40
1233	Foreign postage stamps	0 50
1234	Printed labels	0 30
1235	"Eureka" and similar substances, in double or single flasks, for erasing ink	Prohibited
1236	Lamps and lanterns of paper	0 05
1237	Pamphlets, not mentioned	0 01
1238	Photographs and engravings	0 35
1239	India gum (*goma de boca*)	0 15
1240	Liquid gum, mucilage, and other adhesive substances for stationery uses	0 15
1241	Gum or indiarubber for erasing	0 15
1242	Hand stamps, either of rubber or of any other substance	0 17
1243	Sealing wax	0 17
1244	Pencils of wood, not specified, and leads (*minas*) for pencil holders	0 17
1245	Slate pencils (crayons), with or without covering of wood	0 01
1246	Ordinary holders for slate pencils	0 05
1247	Printed books in general, not specified, bound in paper or cardboard covers, whether covered or not with paper or tissue other than of silk, or with common leather, such as that called shagreen, Morocco leather or sheepskin	0 01
1248	Printed books, bound in fine leather binding, such as Russia leather, binding of ivory, tortoise-shell, mother-of-pearl shell, gutta-percha, celluloid, wood, silkstuffs, and imitations thereof, excepting those of fine leather, even though they have ornamental work or corners not of gold, silver or platinum, and inlaid or veneered with any material whatever	1 50
1249	The same books, inlaid or veneered with gold, silver or platinum	2 50
1250	Letter copying books	0 20
1251	Books, booklets or copy-books, blank, plain or ruled, with cardboard, book-cloth, or oil-cloth binding	0 34
1252	Books, blank, with other bindings not specified, even though provided with corners or clasps of metal	0 34
1253	Books for music, blank, printed, or in manuscript, with bindings like those indicated in No. 1247, and loose sheets	0 20
1254	Books, blank for music, with bindings like those indicated in No. 1248	1 50
1255	Geographical, topographical, nautical, cosmographical, or hydrographical plans, maps and charts	0 01
1256	Typewriters	0 05
1257	Wire-sewing machines, with or without attachments	0 17
1258	Cheque perforating machines	0 17
1259	Numbering machines	0 17
1260	Masks of paper or cardboard, even if mixed with cotton tissue	1 00
1261	Drawing copies for elementary instruction	0 01
1262	Writing copies for elementary instruction	0 01
1263	Playing cards	3 00
1264	Objects not specified, of cardboard, wood or any other material, for schools, such as geometrical figures	0 01
1265	Wafers	0 15
1266	Oleographs, chromos, stamps, figures, engravings, printed or lithographed on paper or cardboard, even if framed in wood or metal (other than fine metal)	0 35
1267	Paper, albuminised or gelatined, for photography, for copying manuscripts, &c.	0 10
1268	Paper treated with ferroprussiate, sepia and the like, for industrial reproductions	0 10
1269	Velvety paper, or paper with surface gilt or silvered or combined with silk, for paperhanging	0 34
1270	Carbon paper	0 20
1271	Cut paper, for letters, invoices and accounts, without any kind of printing, in sheets, folded or exfoliated (in files)	0 17
1272	Office writing paper, ruled or not	0 17
1273	Paper cut into note-paper, in cardboard boxes or packets, without any kind of printing	0 25
1274	Fancy or perforated paper	0 34
1275	Paper hangings, not specified	0 20
1276	Press-copying paper	0 20
1277	Paper of any class and size, with address, monogram or letter-heading, printed, lithographed or engraved, not specially mentioned	0 30
1278	Brown paper, paraffined paper and all packing paper, not specified, even if imported marked with the name of the person or establishment for whose use it is intended, or with advertisements	0 02
1279	Glass and emery paper	0 05
1280	Testing paper for analytical purposes	0 10
1281	Paper combined with tissue (*entrenzado*) or strengthened with thread for packing	0 05
1282	Paper cases of wire	0 20
1283	Waterproof paper and rubber sheets for press-copying	0 17
1284	Demy and similar paper for drawing, even if lined	0 17
1285	Paper not mentioned	0 17
1286	Decalcomania paper or paper for rendering glass opaque	0 34
1287	Cigarette paper	0 05
1288	Stamped or lithographed paper for cigarette or cigar packets	0 20
1289	Paper for binding, coloured, marbled, raised, and stout paper for frontispieces	0 05
1290	Paper for filters	0 05
1291	Printing paper, white or coloured, in sheets, the size of which is not less than 60 by 90 centimetres, the original price of the same not exceeding 10 pesos gold (Colombian) for every 100 kilogs	Free
1292	Printing paper, white or coloured, in sheets, the size of which is not less than 60 by 90 centimetres, the original price of the same exceeding 10 pesos gold (Colombian) for every 100 kilogs	0 03
1293	Blotting paper	0 10
1294	Toilet paper	Free
1295	Parchment paper, for tracing	0 17
1296	Pulp for making paper and carton-pierre	0 03
1297	Paperweights of iron, copper or bronze, nickelled or not	1 00
1298	Paperweights of glass	0 15
	Paperweights of faïence porcelain	0 15
1299	Paperweights as in the previous No., mounted with ordinary metal	0 25
1300	Paperweights, ornamented or inlaid with gold, silver or platinum	2 50
1301	Paperweights of any other fine material, such as jet, marble, &c.	1 00
1302	Slates, either of slate or cardboard, with or without frame	0 03
1303	Pens of steel or common metal	0 60
1304	Pens of gold or other fine metal	7 00
1305	Pens of glass	0 15
1306	Pen and pencil holders of wood, combined with any metal other than gold, silver, or platinum	0 17
1307	Pen and pencil holders of horn, cork, bone, and those not specified	0 25
1308	Pen and pencil holders of common metal, gutta-percha, rubber, or celluloid, without parts of fine metal	0 70
1309	The same, with parts of silver	1 50
1310	Pen and pencil holders of cardboard, tinplate or of wood alone, or with tops of common metal	0 17
1311	Pen and pencil holders of tortoise-shell, ivory and mother-of-pearl, with or without tops of common metal	1 50
1312	Pen and pencil holders, with parts of silver	2 00
1313	The same, with parts of gold and platinum	4 00
1314	Copying presses	0 10
1315	Registers for recording letters, &c. (*bibliorafios*)	0 17
1316	Ordinary rulers of wood or of ebony, with or without metal edges	0 17
1317	Rulers, straight, angular, or in other shapes for drawing lines, including rules of gutta-percha and of rubber	0 03
1318	Springs for holding papers, of iron, copper or bronze, separate; and springs of the same metal with slabs or cardboards attached	0 17
1319	Paper bags for packing purposes, even if imported marked with the names of the person or establishment which intends to use them, or with advertisements	0 03
1320	Blotting pads, mounted in wood or common metal	0 20
1321	Blotting pads, mounted or ornamented with gold, silver or platinum	2 50

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
1322	Metal stamps for sealing-wax or ink, with handles of wood or metal, whether engraved or not	0 17
1323	Rotary stamps, with or without mechanical devices for changing the dates, whether engraved or not, and stamps not mentioned	0 20
1324	Stamps with handle of ivory, mother-of-pearl, tortoise-shell or fine metal	2 00
1325	Envelopes or covers for correspondence, without either monograms or heading, and neither printed nor engraved	0 17
1326	The same, with heading, &c.	0 25
1327	Pencil sharpeners of copper, tin, bronze, iron or spelter	0 17
1328	Cards, gilt or printed, ornamented with tissue, lace or flowers	0 60
1329	Cards, blank	0 17
1330	Correspondence cards, without pictures, not engraved	0 12
1331	Post-cards, with pictures or engraved, of any kind	0 20
1332	Tissues for boards (blackboards), with rollers of wood	0 17
1333	Tissues for roofs, even if mixed with other substances (paroide, tropenol, &c.) and accessories for fixing them, such as suitable nails and adhesive substances	0 01
	Inks.—See "Varnishes, Colours, and Inks."	
1334	Ordinary pocket ink-wells, of brass, for travelling	0 17
1335	Ink-wells of leather or of gutta-percha, or nickelled	1 00
1336	Ink-wells of porcelain, glass, &c.	0 15
1337	Ink-wells in the form of stands or figures, combined or not with other materials than gold, silver or platinum	0 25
1338	Ink-wells combined with gold, silver or platinum	2 50
1339	Chalk for blackboards	0 10
1340	Writing materials, not mentioned	0 25
1341	Cardboard or celluloid light-shades	0 20
	GROUP 22.—PERFUMERY AND SOAP.	
1342	Scented oils, not specified	2 00
1343	Dentifrice waters or elixirs, perfumes and scented powders for the teeth	0 80
1344	Scented alcohol, improperly called waters, such as "agua divina," Florida water, kananga water, Genoa water	0 50
1345	Scented pads and paper for clothing	1 50
1346	Eau de Cologne	1 50
1347	Brilliantine, cosmetics, cream for the hair, skin and nails, such as cream of pearls, of almonds, Simon's cream, &c.	2 00
1348	Essences of citronella and mirbane	0 05
1349	Scent extracts, commonly called essences, for pocket handkerchiefs (not essential oils)	2 00
1350	Ordinary soaps for toilet use, unscented or only slightly scented, common, liquid or solid, without wrappers, such as Windsor soap, Weaver soap, glycerine soap in bars	0 15
1351	Common soaps, for washing clothes, walls and floors, unscented, made from oil, resin or fats, liquid or solid	0 10
1352	Fine scented soaps, wrapped up or loose, not medicinal	0 80
1353	Scented lotions for the hair	1 00
1354	Pastilles, granules, cachous for scenting the mouth, such as sen-sen, violet paste, &c.	1 50
1355	Perfumery, not specified	2 00
1356	Scented powders for the dressing table, and powder puffs	1 50
1357	Scented pomades, not specified	2 00
1058	Dyes and paints for the hair and beard	2 00
	GROUP 23.—PLANTS AND SEEDS.	
1359	Canary seed and hempseed	0 05
1360	Herbaries, sprigs of plants, when they cannot be directly used as food or as medicine	Free
1361	Herbaries and dried plants which cannot be used directly as food or as medicine	0 03
1362	Moss and natural flowers (fresh)	Free
1363	Forage (*pastos secos*)—hay, &c.	0 01
1364	Live plants	Free
1365	Seeds for agriculture, in quantities up to 100 kilogs. for each species, not specified	Free
	GROUP 24.—TEXTILES. Cotton and Manufactures thereof.	
1366	Scarves, shawls and wraps, without embroidery or lace	1 50
1367	The same, with embroidery and lace	2 00
1368	Ornamental articles for clothing, such as gorgets (*golas, golillas*), ruffs, "barrederas," bows, even if containing small pieces of silk or other material	1 80
1369	Baptismal garments, even if containing lace or ribbons of silk	2 50
1370	Carpets and rugs, and cloth for making the same	0 20
1371	Carded cotton in sheets, for quilting	0 10
1372	Raw cotton	0 03
1373	Sandals (*alpargatas*), with leather sole	1 20
1374	Sandals (*alpargatas*), with soles made of agave, cotton, hemp, jute, or other fibres, or wood (sabots)	1 00
1375	Coarse stuff known as "anjeo"	0 50
1376	Antimacassars, table-cloths, table mats, counterpanes, curtains, and other articles of crochet and other lace	2 00
1377	Frames for ladies' and children's hats, even if imported with bandeaus	0 50
1378	Baize, flannel or tartan, of cotton, unbleached, white or coloured	0 50
1379	Buttons, covered	0 60
1380	"Cachuchas," with or without peaks	1 50
1381	Cotton footwear with soles of rubber, leather, or other material	1 50
1382	Pants of cotton cloth for men, not specified	1 20
1383	Pants and drawers, under-shirts, and under-vests of knitted ware	0 90
1384	Shirts of knitted ware, even if containing cords and embroidered with silk	1 00
1385	Shirts for men, even if made with fronts, cuffs, and collars of linen, or small embroidery	1 60
1386	Table-covers and counterpanes of lace, point-lace and the like	2 00
1387	Table-covers, plain or ornamented	1 20
1388	Waist-belts and straps of tissue or of corded material	0 70
1389	Ribbons, tapes, braids	0 80
	Galloons	0 80
1390	Waist-bands, even if containing rubber and clasps	1 20
1391	Quilts and counterpanes of cotton	0 80
1392	Unbleached duck and coarse canvas, such as is used for boats, mattresses, tents, for lining furniture, &c.	0 25
1393	Bleached duck and coarse canvas, such as is used for footwear and clothing	0 40
1394	Duck and coarse canvas, striped or of binding colour	0 45
1395	Crowns and brims for hats, without ornamentation	0 50
1396	Neckties	1 50
1397	Tagged laces for footwear and for corsets	0 80
1398	Cords, not specified	0 80
1399	Corsets, even if containing lace and ornamentations of other material	1 30
1400	Curtains of lace or point-lace	2 00
1401	Curtains of tissue with ornamentations of trimming wares or of any other material	1 50
1402	Curtains without lace or ornamentations	1 00
1403	Stiffening material (*crinolin*), white or coloured, for ornamentation or interlining	0 50
1404	Collars and cuffs of lace or with embroidery, openwork or lace	2 50
1405	Collars and cuffs, without embroidery, openwork or lace	1 20
1406	Cords for reins, nets, halters, and similar articles	0 20
1407	Striped diagonals (*drilones de listas*), denims, or navy cloth	0 50
1408	Drill, casinnettes, and white or coloured shirtings, plain or worked, and ticking for mattresses	0 55
1409	Eiderdowns and stuffed pillows and cushions	1 50
1410	Lace, lace trimmings, and passementerie not specified	1 80
1411	Bandeaus for hats	0 50
1412	Bands or strips (*fajas ó tiras*) for boots and shoes, even if printed	0 80
1413	Bands or strips for girths or furniture	0 70
1414	Bands or strips, whether rubbered or not, for waist-belts, garters and braces (*tirantes*)	1 00
1415	Artificial flowers	2 00
1416	Umbrella covers	0 80
1417	Blankets	0 40
1418	Blue foulahs, such as Indian foulahs and the like (not to be classified as chintzes)	0 50
1419	Bolster and pillow cases, with embroidery and lace	2 00
1420	Bolster and pillow cases, without embroidery or lace	1 50
1421	Gloves	2 50
1422	Hammocks	1 20
1423	Tapes	0 80
1424	Bleached yarn for looms and other weaving machines	0 08
1425	Unbleached yarn for looms and other weaving machines	0 05
1426	Coloured yarns for looms and other weaving machines	0 10
1427	Thread on bobbins, spools, in balls, in skeins and on cards, and thread for crochet work and for knitting stockings, &c.	0 30
1428	Oilcloth for table-covers, furniture, and saddlery, &c. even if containing unbleached hemp or linen	0 50
1429	Pictures and engravings of tissue, stamped, cut, or in sections	0 90
1430	Prepared canvas for oil-painting	0 20
1431	Garters, even if they contain rubber and buckles	1 20
1432	Hose-piping of canvas or duck	0 01
1433	Table cloths (*manteles*) and serviettes, cut or in the piece, whether hemstitched or not	1 00
1434	Manufactures of lace and point-lace, not specified	2 50
1435	Manufactures of oil-cloth, not specified	0 70
	Masks.—See "Cardboard."	
1436	Wick for lamps, wax candles, "lights," matches, &c.	0 20
	Fuses for mines.—See "Explosives."	
1437	Wick prepared for tinder boxes	0 35
1438	Stockings, socks and caps (*gorros*)	1 00
1439	Ordinary candle wick (*pabilo*)	0 08
1440	Velveteen, plain or figured (cotton velvet), or plush	1 30
1441	Large square shawls, with or without cotton or woollen fringes	0 65
1442	Handkerchiefs, embroidered, or with monograms or figures	1 50
1443	Handkerchiefs, cut, with or without hems, even when piped, chain-stitched or perforated	1 00
1444	Handkerchiefs, not embroidered, in the piece	0 85
1445	Umbrellas	0 60
1446	Shirt fronts, plain or pleated	1 20
1447	Shirt fronts and plastrons with embroidery, lace, or open work	2 00
1448	Percaline for book-binding	0 10
1449	Point-lace (*punto*), plain or embroidered, and gauze	2 00
1450	Wraps of point-lace or lace, or veils	2 00
1451	Elastic for garters, belts, and suspenders	1 00
1452	Elastic material for boots and shoes	0 50
1453	Reins or halters	1 50
1454	Linen, not specified, without embroidery, openwork or lace, even if containing ribbons and cords of silk or other material, or figures	1 50
1455	The same, with embroidery, openwork, lace or silk	2 20
1456	External wearing apparel, of knitted ware, not specified, even if containing ornamentations other than of lace, openwork, embroidery or silk	1 40
1457	The same, with embroidery, openwork, lace or silk	2 00
1458	External wearing apparel of any other tissue not specified, without lace, embroidery, openwork, or silk	1 70
1459	The same, with lace, embroidery, openwork or silk	2 40
1460	External wearing apparel of lace or point-lace tissue, either embroidered or needle open-worked, even if containing ornamentations of any kind	3 00
1461	Ready-made clothing of cotton and silk tissues described in No. 1478, even if containing ornamentations of any kind	3 00
1462	Men's ready-made clothing (coats, trousers, vests, &c.)	1 30
1463	Articles of clothing made with rubbered tissue	1 00
1464	Travelling cloaks or ponchos, and cloth for making them	0 70
1465	Travelling cloaks or ponchos of rubbered tissue	1 00

GROUP 24.—TEXTILES—continued.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
1466	Bed-sheets (*sábanas*), with embroidery, ornamentation, figures, &c.	1 20
1467	Bed-sheets (*sábanas*), without embroidery or ornamentations	0 80
1468	Sacks of glazed tissue, or oilskin, for packing purposes	0 10
1469	Hats	1 50
	"Cachuchas" and caps	1 50
1470	Hats with ribbons or ornamentations of silk, flowers or feathers	2 00
1471	Hats, caps, or "cachuchas" of oilskin	1 50
1472	Tissue, either varnished or of black oilskin, without devices, for packing	0 08
1473	White and plain tissues, such as those called madapolams, bogotanas, britannias, bramants, calicoes, sheeting	0 50
1474	White and coloured tissues, plain, printed, dyed or made with coloured or coloured and white threads, striped or chequered or not, corded, fluted, frizzled, figured or open-worked in the loom, damasked, with or without raised work, which are generally used for ladies' and children's clothing, for men's shirts, for lining clothes, for curtains, for table-linen, and for upholstering furniture, provided they are not specially mentioned under any other No.	0 63
	Note.—The following are the principal tissues included in the foregoing classification: (*a*) Chintz, "regencias," batiste, cambric, "holancillos," crêpe and fluted and sponge tissues; (*b*) Brocades, "marsellas" and tissues marseilled (*amarsellados*) or embossed in the loom; (*c*) Lawns and muslins; (*d*) Stripes, carolines, Vichy tissues, zephyrs, oxfords plain or figured, and the same style of tissues made with dyed or dyed and white yarns; (*e*) Cashmeres, merinos, sateens, satins, satinets, percale, silesias; (*f*) Cretons and chintzes for counterpanes; (*g*) Damask linen (*alemaniscos*) and other stuffs for table linen and serviettes; (*h*) Damasks and damasked tissues.	
1475	Embroidered or needle open-worked tissues other than bands or insertions	1 20
1476	Knitted or netted tissues, unbleached or white, in the piece	0 65
1477	Tissues, unbleached, not mentioned without any white or coloured part, neither figured nor sewn (canvas, domestics, diagonals, drilones)	0 34
1478	Tissues with designs, such as stripes, checks, or others, made with silk threads, provided that the silk does not exceed 25 % of the total surface	1 50
1479	Knitted or netted tissues, coloured, in the piece	0 70
1480	Straining tissues for industrial purposes	0 50
1481	Braces for trousers	1 20
1482	Bands, embroidered or open-worked, even combined with wool or silk	2 50
1483	Towels	0 70
1484	Rags, clippings, unravelled yarns and waste for paper making, or waste for cleaning machinery	0 05
1485	Braid, galloons and fringes for furniture and curtains, and similar ornamentations, not specified	1 50
1486	*Note.*—Mercerised tissues or articles will be dutiable at the same rate as the corresponding articles or tissues not mercerised. Embroidered tissues or articles, not specified, will pay 25 % over and above the duty which applies to the same articles or tissues without embroidery.	
	Hemp, Ramie and Similar Fibres.	
1487	Hemp, ramie and similar fibres, raw	0 03
1488	Cables and rope, whether tarred or not, having a diameter of 3 centimetres or more	0 03
1489	Canvas of hemp	0 10
1490	Cordage 1 centimetre or more but less than 3 centimetres in diameter	0 05
1491	Cordage less than 1 centimetre in diameter	0 15
1492	Sacks, whether tarred or not, even if combined with paper, and tissue for packing or for making sacks for packing, and bags for roasting coffee	0 01
1493	Articles not mentioned will be dutiable as similar articles of cotton.	
	Horsehair (*cerda*), Fibres which imitate Horsehair, and Hair (*pelo*).	
1494	Articles of horsehair (*cerda*) only, or those in which horsehair predominates, such as rope and saddle cloths	0 50
1495	Articles not mentioned, in which are included only wood or iron, in combination with horsehair (*cerda*) or hair	0 30
1496	Articles not mentioned, in which are included other substances of greater value, will be charged with the duty applicable to those substances.	
1497	Brushes for artistic and industrial uses	0 15
1498	Hair brushes, &c.	1 00
1499	Ordinary brushes for horses, floors, boots and shoes, mines and factories, &c., even if containing tissue	0 40
1500	Clothes and toilet brushes, without ivory, mother-of-pearl or tortoise-shell, or incrustations of fine metal	1 00
1501	Tooth and nail brushes, of any kind or material	0 70
1502	Clothes and toilet brushes, with ivory, mother-of-pearl or tortoise-shell, or incrustations of fine metal	2 00
1503	Horsehair from the mane or tail (*cerda ó crin*) not manufactured	0 25
1504	Human hair and imitations thereof, manufactured or not	3 00
1505	Paint brushes for artistic and industrial uses	0 25
1506	Tissue of horsehair (*cerda*) for furniture, even if containing silk	0 70
1507	Tissue of horsehair (*cerda*) for stiffening articles of clothing and for other uses, not specified	0 35
	Cattail, Agave, Wattle, Ixtle, Coconut, Abaca or Manila Hemp, Jute, and Similar Materials.	
1508	Manila hemp, ixtle, sisal hemp, jute and similar fibres, raw	0 03
1509	Carpets and rugs and the tissue for making them	0 20
1510	Frames or crowns and brims for ladies' and children's hats, even if containing bandeaus	0 50
1511	Sack-cloth or pieces of cloth for packing-sacks	0 01
1512	Articles not specified	0 50
1513	Cables and rope exceeding 3 centimetres in diameter, whether tarred or not	0 02
1514	Hampers of wattle-fibre, such as are used for packing purposes	0 17
1515	Hampers for holding bottles	0 01
1516	Baskets of wattle-fibre or straw	0 20
1517	Cordage having a diameter of 1 centimetre or more, and less than 3 centimetres	0 05
1518	Cordage less than 1 centimetre in diameter	0 15
1519	Brooms	0 05
1520	Cattail, wattle, straw, coconut, rattan, palm, not manufactured	0 02
1521	Bass and matting, cut and in pieces	0 20
1522	Tow and rope-yarn	0 01
1523	Yarns for making tissues	0 03
1524	Articles of furniture	0 20
1525	Straw already prepared for furniture, bass and hats	0 01
1526	Sacks for packing, whether tarred or not, even with oil-treated tissue	0 01
1527	Hats (including those of "jipijapa") and *cachuchas* of straw, without any more ornamentation than bands, braid (even if of leather) or buttons	1 00
1528	The same, without bands or braid	0 95
1529	Hats for ladies, ornamented, but without lace, silk or fine feathers, such as ostrich, heron and the like	1 50
1530	Hats for ladies, ornamented with gauze, silk, flowers, fine feathers, &c.	2 00
	Wool.	
1531	Carpets and rugs, and the tissue for making them	0 85
1532	Knitted or netted articles or manufactures, not mentioned, even though they may contain small ornamentations of silk or imitation precious metal	2 00
1533	Baboosheis, slippers, carpet slippers or pumps, with or without leather soles	1 60
1534	Baize	0 75
1535	Tassels or tufts of wool	2 00
1536	Woollen waste (waste from looms and from shaving)	0 03
1537	Buttons covered with wool	1 00
1538	Mufflers, shawls and similar articles of crochet or other lace work	2 00
1539	*Cachuchas* of felt, beaver, wool or cloth	2 00
1540	Knitted or netted shirts, even if containing cords or ornamentations of silk or lace	2 00
1541	Knitted or netted under-vests, pants, socks and stockings	1 60
1542	Shapes (*campanas*) of wool, cloth, beaver or felt, for making hats without bandeaus or accessories of any kind	1 00
1543	Table covers and counterpanes, with embroidery or ornamentations of silk or lace	2 00
1544	Table covers and counterpanes, without embroidery or ornamentations of silk	1 60
1545	Girths for seats and saddles	1 00
1546	Waist-bands, even if with rubber and clasps	1 60
1547	Neckties	2 00
1548	Cords (*cordones*)	1 60
1549	Laces with tags for footwear	1 00
1550	Corsets, even if containing ribbons, lace, or small ornamentations of silk	1 60
1551	Patterns (*cortes*) for slippers	1 60
1552	Curtains with silk, lace or embroidery	2 50
1553	Curtains without lining or with lining other than silk, not specified	1 60
1554	Eiderdowns without embroidery, lace or silk	2 00
1555	Eiderdowns and cushions with embroidery, lace or silk	2 50
1556	Lace and point lace	2 50
1557	Bands and strips for girths or for furniture	1 00
	Bands for waist-belts, for inside wear, even though containing rubber, buckles &c.—See "Drugs and Medicines"	
1558	Coarse felt in pieces, such as is used for saddle blankets, not suitable for articles of clothing	0 30
1559	Felt tissue, suitable for articles of clothing	1 20
1560	Tassels (*flecos*)	1 50
1561	Umbrella covers	1 60
1562	Flannel or *bayetilla*, white or cream	0 80
1563	Flannel or *bayetilla*, coloured (tartan)	0 80
1564	Blankets	0 50
1565	Braid	1 60
1566	Saddle-blankets and back-cloths for animals	2 00
1567	Gloves of knitted or other ware	2 00
1568	Yarn, white or coloured, for looms and other weaving machines	0 10
1569	Threads with strands of metal or of silk	1 50
1570	Threads for embroidering or for fringes on shawls	0 70
1571	Carded wool	0 05
1572	Fleece wool	0 03
1573	Garters, even though containing rubber and clasps	1 60
1574	Travelling cloaks	0 50
1575	Mantillas with silk lace	2 50
1576	Mantillas with lace other than silk	2 00
1577	Cloth with weft of wool, or wool and another fibre other than silk, and warp which is clearly of cotton, hemp, linen or fibres of similar value, without admixture of wool or silk	1 00
1578	Other cloth, even if containing cotton or, to only a small extent, stripes, checks, or strands of silk	1 50
1579	Large square shawls, with or without fringe of any material other than silk	1 40
1580	Large square shawls with threads or fringes of silk	2 50
1581	Kerchiefs	1 50
1582	Umbrellas	1 20
1583	Passementerie and ornamentations not specified, for clothes	2 00

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
1584	Mufflers and scarves, even though they contain small ornamentions, threads or ribbons of silk or imitation precious metal	2 00
1585	Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kinds specified in No. 1577, and with lining or ornamentations other than wool or silk	1 60
1586	Ready-made clothing for men, women or children, made of any other tissues of wool or wool and cotton, even though they contain, to only a small extent, stripes, checks, or strands of silk, with lining or ornamentations other than silk or lace or embroidery	2 00
1587	Ready-made clothing for men, women or children, made of any other tissues, like those in the preceding paragraph, and with lining and ornamentations of silk or lace or embroidery	2 50
1588	Articles of clothing made with tissues of wool, with stripes or checks of silk, described in No. 1597	3 00
1589	Ready-made clothing, not specially mentioned	3 00
1590	Travelling cloaks or ponchos, with or without silk braid	2 00
1591	Travelling cloaks or ponchos of rubbered tissue	1 60
1592	Overcoats and clothing of rubbered tissue	1 80
1593	Hats of wool, felt, beaver, cloth, &c., with ornamentations other than silk, lace or fine feathers	1 50
1594	The same, with lace, silk, or fine feathers, such as ostrich, heron, &c.	2 10
1595	Tissue of wool and cotton, plain or figured, for ladies' clothing or for lining, in which the warp is undoubtedly of cotton, hemp, linen, or fibres of like value, without admixture of wool or silk, and the weft is of pure wool, or of wool mixed with any other fibre except silk	1 00
1596	Tissues of wool, plain or figured, for ladies' clothing, such as cashmeres, merinos, jacquards, muslins, and similar tissues, even though they contain cotton, or, to a slight extent, stripes or strands of silk	1 30
1597	Tissues of wool, with stripes, checks, or designs of silk, the surface of which does not exceed 25 % of the total surface	2 50
1598	Tissues, rubbered, not specified	1 50
1599	Tissues for table covers, counterpanes and furniture, plain, figured or damasked	1 30
1600	Suspenders, even if containing rubber and clasps	1 60
1601	Strips or bands for belts, garters, and suspenders, whether rubbered or not	1 50
1602	Embroidered tissues or articles, not specified, will pay 25 % over and above the duty payable on the same article or tissue, not embroidered.	
	Linen.	
1603	Wraps, shawls and scarves, without embroidery or lace	1 70
1604	The same, with embroidery and lace	2 20
1605	Ornamentations for clothing, such as neck-pieces, gorgets, ruches and bows, even if they contain small pieces of silk or other material	2 00
1606	Baptismal garments, even if containing ribbons or lace of silk	2 80
1607	Carpets and rugs	0 25
1608	Sandals with leather soles	1 40
1609	Sandals with soles of agave, cotton, hemp, jute or other fibres, or wood (sabots)	1 20
1610	Coarse linen (*anjeo*)	0 60
1611	Antimacassars, table-covers, table-mats, counterpanes, curtains and other crochet articles	2 40
1612	Frames for ladies' and children's hats, even though they contain bandeaus	0 60
1613	Buttons, covered	0 70
1614	*Cachuchas*, with or without peaks	1 60
1615	Footwear with soles of rubber, of leather or other material	1 70
1616	Pants for men, not specified	1 60
1617	Pants and drawers, under-vests and under-shirts of knitted or netted tissue	1 00
1618	Shirts of knitted or netted tissue, even if containing embroidery or cords of silk	1 20
1619	Shirts for men, even if embroidered	2 00
1620	Table covers, plain or ornamented	1 40
1621	Table covers or counterpanes of lace or point lace and the like	2 40
1622	Girths and cruppers (*ataharres ó retrancas*) of tissue or of cord	0 80
1623	Ribbons	1 00
	Galloons and tapes	1 00
1624	Waist-belts, even if containing rubber and buckles	1 40
1625	Coverlets and counterpanes, not specified	1 00
1626	Neckties	1 80
1627	Laces with tags either for footwear or for corsets	0 90
1628	Cords, not specified	0 90
1629	Corsets, even if containing lace or ornamentations of other material	1 50
1630	Curtains of lace or point lace	2 40
1631	Curtains of tissue with ornamentations or trimmings of lace or any other material	1 80
1632	Curtains without either lace or ornamentations	1 20
1633	"Crinolin," white or coloured, for lining or stiffening	0 55
1634	Collars and cuffs of lace or point lace, or embroidered, openworked or ornamented with lace	2 80
1535	Collars and cuffs without embroidery, openwork or lace	1 70
1636	Ropes and cables, whether tarred or not, having a diameter of 3 centimetres or more	0 02
1637	Ropes of 1 centimetre or more, but less than 3 centimetres diameter	0 05
1638	Ropes less than 1 centimetre in diameter	0 15
1639	Drill, white and coloured	1 00
1640	Drill, jean and other stuffs of the same kind, for covering mattresses	1 00
1641	Drill, unbleached	0 55
1642	Eiderdowns and pillows, stuffed	1 80
1643	Lace, lace trimming and passementerie, not mentioned	2 00
1644	Bandeaus for hats	0 60
1645	Tow	0 01
1646	Bands or strips (*fajas ó tiras*) for footwear, even if printed	1 00
1647	Bands or strips (*fajas ó tiras*) for belts, or for furniture	0 80
1648	Bands or strips (*fajas ó tiras*) with or without rubber, for waist-belts, garters and suspenders	1 10
1649	Pillow and cushion cases with embroidery or lace	2 40
1650	Pillow and cushion cases without embroidery or lace	1 80
1651	Gloves	3 00
1652	Hammocks	1 10
1653	Yarns, bleached and unbleached, for looms and other weaving frames	0 10
1654	Yarns, coloured, for looms and other weaving frames	0 13
1655	Sewing thread, in balls, hanks, on cards and reels	0 35
1656	Thread for crochet and darning	0 45
1657	Thread for embroidery	0 35
1658	Oil cloth for tablecloths, articles of furniture, and articles required by saddlers and shoemakers	0 40
1659	Oil cloth for flooring and for carriages	0 15
1660	Pictures and prints, of tissue, stamped, cut, or in pieces	1 00
1661	Canvas prepared for oil painting	0 20
1662	Garters, even if containing rubber and clasps	1 30
1663	Flax, raw	0 03
1664	Hose piping	0 01
1665	Table-linen and serviettes, whether cut or not, with or without hem-stitching	1 20
1666	Manufactures of lace or point lace, not specified	2 70
1667	Manufactures of oil cloth, not specified	0 70
1668	Socks, stockings and caps	1 20
1669	Large square shawls, with fringes other than silk	0 80
1670	Handkerchiefs embroidered or with monogram or figures	1 80
1671	Handkerchiefs, plain, cut, with or without hems, even when piped, chain-stitched, or perforated	1 20
1672	Handkerchiefs neither embroidered nor ornamented, in the piece	1 00
1673	Umbrellas and sunshades	0 80
1674	Shirt fronts, plain or pleated	1 50
1675	Shirt fronts or corselets, with embroidery, lace or openwork	2 40
1676	Point lace (*punto*), plain or embroidered, gauzes and veils	2 40
1677	Fishing nets	0 20
1678	Elastic material for footwear	0 55
1679	Reins and headbands	1 50
1680	Body linen, not specified, without embroidery, needle-openwork or lace, even if containing ribbons and cords of silk or of other material or figures	1 70
1681	The same, with embroidery, needle-openwork, lace or silk	2 40
1682	Articles of clothing for external wear, of knitted or netted ware, not specified, even if containing ornamentations, other than lace, embroidery, openwork or silk	1 60
1683	The same, with lace, embroidery, openwork or silk	2 60
1684	Articles of clothing for external wear of any other tissue not specified, without lace, embroidery, openwork or silk	1 90
1685	The same, with lace, embroidery, openwork or silk	2 60
1686	Articles of clothing for external wear of lace or point-lace tissues or embroidery, or needle-openworked, even if containing ornamentations of any kind	3 20
1687	Ready-made clothing, made of tissues of linen and silk described in No. 1711, even if containing ornamentations of any kind	3 20
1688	Ready-made clothing for external wear, for men (jackets, trousers, vests, &c.)	1 50
1689	Clothing made with rubbered tissue (overcoats, &c.)	1 20
1690	Travelling cloaks or ponchos, and tissue for making the same	0 80
1691	Travelling cloaks and ponchos of rubbered tissue	1 20
1692	Bedsheets (*sábanas*), with embroidery, ornamentations, figures, &c.	1 40
1693	Bedsheets (*sábanas*), without either embroidery or ornamentations	1 00
1694	Sacks of varnished tissue or black oil-skin, for packing	0 10
1695	Hats with ordinary ornamentations, "cachuchas" and caps	1 50
1696	Hats ornamented with silk, lace or fine feathers	2 00
1697	Hats, caps or "cachuchas" of oil-skin	1 20
1698	Tissues, tarred or waxed	0 01
1699	Tissue, varnished or of black oil-skin, without devices, for packing	0 08
1700	Straining tissues for industrial use	0 50
1701	Common unbleached tissues, such as sail-cloth, "caserillos," osnaburgs, duck, raven's duck, and other similar material, not specially mentioned	0 35
1702	The same tissues, bleached	0 35
1703	The same tissues, coloured or with coloured stripes and checks	0 45
1704	Fine unbleached tissues, plain or figured, such as holland and other similar material generally used for ladies' clothing	0 80
1705	Plain white tissues, without any design whatever, such as those called bastistes, Irelands, creas, britannias, and other similar material, generally used for making lingerie and bed linen	0 90
1706	Tissues, white and coloured, plain, printed, dyed or made with coloured threads or coloured and white threads, with or without stripes and checks, corded, fluted, frizzled, figured or openworked in the loom, damasked, raised or not raised, such as are generally used for ladies' and children's garments, for men's shirts, for lining clothes, for curtains, for table-linen and for upholstering furniture, provided that they are not specially included under another No.	1 00

Note.—The following are the principal tissues included in this classification:—

(*a*) Batistes, hollands, "hollancillos," crêpes, and fluted and sponge tissues;

(*b*) Brocades, "marsellas," and tissues marseilled (*amarselladas*) or embossed in the loom;

(*c*) Lawns and muslins;

GROUP 24.—TEXTILES—continued.

Nos.	Articles.	Rates of Duty. Pesos cts. Per kilog.
	(*d*) Stripes, carolines, zephyrs, Oxfords, plain or figured, and other tissues of the same style made with dyed or dyed and white yarns;	
	(*e*) Sateens, satin, satinets, percales, and silesias;	
	(*f*) Damask linen (*alemanáscos*) and other kinds for table-cloths and serviettes;	
	(*g*) Damasks and damasked tissues.	
1707	Tissues, rubbered, not specified	1 10
1708	Knitted or netted tissues, unbleached or bleached, in the piece	0 70
1709	The same tissues, coloured	0 80
1710	Tissues, embroidered or needle-openworked, other than bands or insertions	1 70
1711	Tissues with stripes, checks, or designs, formed of strands of silk, provided that the silk surface does not exceed 25 % of the total surface of the cloth	1 70
1712	Lace or point-lace tissues, not specified	1 40
1713	Bands embroidered or openworked, even if containing wool or silk (let-ins, insertions)	2 50
1714	Braces	1 30
1715	Towels	0 80
1716	Braids, galloons, "barrederas" and fringes for clothing, furniture and curtains, and similar ornamentations, not specified	1 70
1717	Mercerised tissues or articles will be dutiable at the rate applicable to the same articles or tissues not mercerised.	
1718	Embroidered tissues or articles, not specified in that condition will pay 25 % over and above the duty which applies to the same article or tissue not embroidered.	
	Animal, Vegetable, or Artificial Silk.	
1719	Ornamentations, not specified	3 50
1720	Carpets and rugs, and tissue for making the same	2 50
1721	Articles or manufactures of lace or point-lace, not specified	4 00
1722	Articles not mentioned	4 00
1723	"Artisela" (artificial chemical silk thread)	1 00
1724	Tassels of silk or of cotton, linen or wool combined with silk	2 50
1725	Buttons covered with silk	2 00
1726	Table covers, cushions, counterpanes and curtains	3 00
1727	Sieves or sifters	1 00
1728	Ribbons and velvet	3 00
1729	Ribbons, plain or figured, in which one of the two threads of the tissue (the warp or the weft) is made exclusively of cotton, linen, or any fibre other than silk	3 00
1730	Ribbons, not mentioned	5 00
1731	Waist-belts even if containing rubber and clasps	3 00
1732	Neckties	3 50
1733	Laces, with tags, for boots and shoes	1 50
1734	Cords for watches, eye-glasses, &c.	3 50
1735	Corsets	3 00
1736	Lace, blonde and point-lace	4 00
1737	Bandeaus or lining for hats	2 00
1738	Fringes	3 00
1739	Covers for umbrellas and sunshades	3 00
1740	Galloons and passementerie in general	3 00
1741	Gauze and tulle	5 00
1742	Gloves	6 00
1743	Silk threads, single or twisted, for fringes of shawls, or for making shawls	2 00
1744	Thread for sewing, embroidering, &c.	1 50
1745	Garters, even though containing rubber and clasps	3 00
1746	Mantillas, embroidered or openworked	4 50
1747	Mantillas, plain	3 50
1748	Shawls, scarves, head-shawls and wraps	3 50
1749	Handkerchiefs	3 50
1750	Umbrellas	2 00
1751	Ready-made clothing, not mentioned, made with tissues of silk and cotton described in No. 1760	3 50
1752	Articles of clothing made with other tissues not mentioned	4 00
1753	Articles of clothing for underwear, not specified	3 50
1754	Travelling cloaks or ponchos, rubbered	2 50
1755	Animal or vegetable silk, not manufactured	1 50
1756	Hats for men, whether finished or not, and hats for ladies and children	2 00
1757	Tissues, rubbered, not mentioned	2 00
1758	Tissues for sieves or sifters	1 00
1759	Black tissues, light and broad for mantillas, in one piece, such as those called Jersey and China crêpe	3 00
1760	Tissues of silk and cotton, in which one of the threads of the cloth (either the warp or the weft) is exclusively of cotton, linen or any material other than wool or natural or artificial silk	3 00
1761	Other tissues of pure or mixed silk, not mentioned, such as velvet, plush, &c.	4 00
1762	Plush tissue, or tissue for making hats	1 50
1763	Suspenders, even if containing rubber and buckles	3 00
1764	Strips or bands for waist-belts, garters or suspenders, even if containing rubber	2 50
1765	Clothing of rubbered tissue (overcoats, &c.)	2 50
	GROUP 25.—TOBACCO AND MANUFACTURES THEREOF.	
1766	Tobacco in the form of cigarettes	4 00
1767	Tobacco in the form of cigars	3 00
1768	Tobacco, cut and in leaf (there will not be any national consumption duties)	2 50
1769	Tobacco, prepared for chewing or as snuff	2 00
	GROUP 26.—MISCELLANEOUS.	
1770	Merry-go-rounds with their accessories	0 02
1771	Cardboard in strips for hats, imitation Morocco leather	0 20
1772	Cinematographs	0 60
	Magic lanterns	0 60
	Cosmoramas	0 60
1773	Cinematograph ribbons and films, printed	5 00
1774	The same, not printed	0 10
1775	Common glue for glueing wood	0 10
1776	Numismatic, geological and natural history collections, for museums and studies	Free
1777	Wreaths and articles for funerals	0 50
1778	Pictures in oil and hand-painted, on canvas, paper, wood or common metal, not mentioned, whether framed or not	0 50
1779	Epaulets of wire of any metal	1 00
1780	False teeth	1 30
1781	Designs, moulds and patterns for arts and crafts, not mentioned	0 01
1782	Stereoscopes	0 80
1783	Stereoscopes (views for)	0 35
1784	Flowers, tassels and other ornamentations of common metal, not mentioned	2 00
1785	Ice	Free
1786	Insecticides and fungicides for plantations, trees, timber, such as lisol and the like, provided they are indicated by their recognised names and by that of the principal material or materials of which they are composed	Free
1787	Tapestry work, not mentioned, on any tissue, will pay half the rate of the duty which would apply to the same tissues if they were embroidered.	
1788	Tapestry work, the embroidering of which has merely been begun, will pay half the duty which would be imposed on the same work if completed.	
1789	Masks not specified	1 00
1790	Materials for making artificial flowers and plants	0 60
1791	Objects for games of chance or hazard of any kind and material, not mentioned	10 00
1792	Artificial plants	2 00
1793	Watches, of gold or platinum	10 00
1794	Watches, of silver	4 00
1795	Watches of any metal or material not specified, even if gilt or silvered	1 50
1796	Table and wall clocks, with ornamentations of marble, jasper and similar stone, or of metal	0 50
1797	Table and wall clocks, of metal and of wood, without ornamentations	0 20
1798	Clocks for towers and public buildings	Free
1799	Portraits with or without frames	0 70
1800	Tents will pay 10 % more than the tissue of which they are made, without reckoning the poles for erecting them, which will be dutiable according to the material of which they are composed.‡	

ARTICLES OF WHICH THE IMPORTATION IS PROHIBITED.

ARTICLE 2.—Private individuals or firms are absolutely prohibited from importing the following articles:—

1. Articles expressly prohibited by this Tariff.
2. Apparatus and machines for minting coin.
3. Colombian postage-stamps.
4. Coins of silver, copper or nickel.
5. Stamp paper and dies, with the seal or coat-of-arms of the Republic, or with inscriptions, in forms as sold by the Government for the collection of public revenue.
6. Plates for making bank notes, with the name of the Republic.

EXPORT DUTIES.

ARTICLE 3.—The following export duties will be levied, per kilogramme gross weight, on the under-mentioned articles:—

1.	Iraca, nacuma or toquilla straw for making hats	1 peso
2.	Stuffed birds	3 pesos
3.	Tagua	up to 6 % *ad valorem*

VARIOUS REGULATIONS.

ARTICLE 4. The tax on tagua, alluded to in the previous Article, will remain in force only whilst the liberty to exploit this material, provided for in the Fiscal Code, continues, and whilst for this reason forests of tagua cannot be allotted or let out on lease as uncultivated lands.

ARTICLE 5.—Goods composed of a mixture of substances dutiable at different rates will be liable to duty at the rate applicable to the part subject to the highest rate. Nevertheless, substances which are insignificant in quantity and of no decisive importance so far as the quality of the goods is concerned are not taken into account, excepting in the case of alcohol or ether, or wherever it can be reasonably supposed that the admixture has been effected with the object of avoiding the payment of Customs duty.

ARTICLE 6.—Articles produced by a mechanical combination of parts subject to different rates of duty will pay duty as entireties according to the principal part, viz., that part which constitutes the characteristic feature of the goods (such as manufactures of metal, glass-ware, manufactures of wood, &c.) Nevertheless, when there is no provision in the Tariff for the article regarded as a manufacture of the material of which the principal part is composed, or when the principal part cannot be determined with certainty, the goods will pay duty according to the part which is dutiable at the highest rate; neither those parts which are necessary for putting the article into practical use, nor those which do not increase its commercial value to any appreciable extent, shall be taken into account. Goods will not be considered as composite merely for the reason that they contain parts such as nails, ordinary ironwork, hinges, locks, &c., which merely serve to join or hold together the different parts of the object, to fix one object on the top of another, to increase its durability, and so forth.

The composite articles referred to in the previous paragraph will be dutiable as such even if they are unmounted when imported, or if unimportant parts are missing.

ARTICLE 7.—If any article has been charged at different rates in the Tariff, it will pay the highest of those duties which have been indicated in the said Tariff.

ARTICLE 8.—Articles not mentioned in this Tariff, or which do not come within the general classifications, will pay a duty equal to 60 % of their original value, in accordance with the Consular invoice, or with the expert valuation when the Chief of Customs has adequate reason to suspect fraud in the declaration, unless the Customs Board (*Jurado*) has already fixed the rate of duty.

‡ "Tents of canvas, of cotton, unbleached"—34 cts. per kilog. gross; "tents of hemp canvas, bleached"—68 cts. per kilog. gross.

The Board will fix the rate having regard to the value of the article, to its condition as raw material or as a manufactured article, and to the duty charged on similar articles. The decisions of the Customs Board, issued in virtue of this authorisation, will form part of the Tariff so long as Congress does not legislate on the particular point.

ARTICLE 9.—Packing which is used for the protection of foreign goods will pay the same import duty as the goods themselves, with the following exceptions :—

(1) Articles exempt from duty and those charged with a duty not exceeding 10 *centavos* per kilogramme may not be packed except with papers, oiled tissue, canvas or sackcloth, tarpaulin, tinplate, iron, zinc, lead or wood : any other material of greater value, even if imported as packing, must be declared separately, and will pay the duty applicable to it.

(2) Articles charged at a rate exceeding 10 *centavos* and less than 50 *centavos* per kilogramme, which are imported in bales, may be packed in strips of linen cloth, of coarse canvas, or of wrapping (*bayetón*), or in woollen or cotton covering, provided that the weight of these articles does not exceed 3 % of the total weight of the bale. Any excess will be declared as a separate article, even if imported as a covering, and will pay the duty fixed therefor in this Tariff.

ARTICLE 10.—Internal receptacles or packing of any article whatever will pay the same duty as the material or article which they contain, provided that such receptacles are of paper, cardboard, common wood, tinplate, iron, lead, zinc, tin, earthenware, faience, porcelain, glass or tissue of cotton, hemp, linen or wool.

When the interior receptacles or packing of an article are worth more than the substance which they contain, such receptacles or packing must be declared as separate articles, and their weight must be given in the Consular invoice. If this is not done, the whole will be assessed as of the class to which the receptacle belongs.

ARTICLE 11.—Monopoly articles intended to produce revenue for the State, Departments or Municipalities may only be imported by such bodies when they directly administer these revenues, or by those to whom a concession has been awarded in respect of such revenues. In either event they will pay, on importation into the territory of the Republic, the Custom duties fixed by this Law, except in the case of articles monopolised for the benefit of the State.

ARTICLE 12.—The *ad valorem* duties fixed by this Tariff will be levied on the value shown by the Consular invoices presented by the consignors to Consuls, on oath, with the reservation referred to in Article 14 of this Law.

ARTICLE 13.—Goods or articles which are imported into the country by parcel post will pay the duties fixed therefor by this Tariff, even if the same parcel includes two or more articles subject to different duties ; in this case, however, the contents of the whole parcel will be assessed at the rate applicable to the most highly taxed article which it contains.

ARTICLE 14.—Should the Chief of the Customs house or Post Office through which the postal packets pass suspect a fraudulent declaration of the goods referred to in the two preceding Articles, he may adopt one or other of the following two courses :—

(1) To have the goods valued by experts and duty assessed on such valuation, if it should be greater than the declared value, but according to the latter if it is not greater ; and

(2) To take over the articles in question on behalf of the Government at the declared value plus 5 %, after consultation with the Ministry of Hacienda.

ARTICLE 15.—The Ministry of Hacienda will send to every Customs house, for use as specimens, samples of articles in respect of the classification of which difficulty may arise ; a collection of these samples will be made in the Customs houses, which will be renewed or modified as occasion may arise.

Paragraph. Samples of the said articles will also be sent to the principal towns in the Republic so that the commercial community may consult them in the office designated for that purpose by the Ministry.

ARTICLE 16.—Offices (*oficinas merciológicas*) are established in the Ministry of Hacienda, in the Customs houses at Barranquilla, Buenaventura, Cartagena, and at other centres which the Government may consider expedient, for the analysis of merchandise. The Government is empowered to organise such offices, to equip them with the apparatus and appliances necessary for their working, and to appoint the staff and fix the basis on which the work must be carried out.

ARTICLE 17.—All clauses relative to the exemption from Customs duty in favour of persons or firms in contractual relations with the Public Administration are henceforth absolutely prohibited.

ARTICLE 18.—Contractors who, in virtue of contracts entered into with the Government, are exempted in whole or in part from the payment of Customs duties in respect of material required for their business, and who under cloak of this exemption shall import articles not included therein or who shall sell any of the articles intended for the undertaking which is being favoured, or who shall transport them to places not included in the exemption, will be held to be defrauding the Public Treasury and will be punished accordingly.

Materials which remain over, or which have been found to be of no use for the undertaking in question, may not be sold without permission of the Government.

ARTICLE 19.—The Government is invested with the following powers and authority :—

(1) To fix the import duties on imported salt, which shall in no case be less than the duties at present in force.

(2) To establish new Customs houses on any of the tributaries or subtributaries of the Orinoco and of the Amazon, and to fix the duties to be paid at those Customs houses in respect of imports into national territory.

(3) To concede exemption from Customs duties in respect of materials imported by the Departments and Municipalities for important works of public utility, such as installations of electric generating plants and tramways, undertaken directly by those bodies. This exemption will be limited to materials required for the inauguration of the work, and does not apply to spare parts which are imported afterwards.

(4) To grant the same exemption in respect of objects intended solely and exclusively for the Catholic faith, such as chalices, cibaries, shrines, canopies, mass-books, chasubles, statues, images &c., provided that the Bishops apply directly to the Government on behalf of the churches in their diocese.

(5) To grant exemption from Customs duty, with any restrictions which may be deemed expedient, in respect of instruments and appliances imported by scientific explorers and travellers who visit the country to make investigations which the Government may consider to be of positive utility.

(6) To grant exemption to operatic or musical or dramatic companies in respect of costumes, decorations, musical instruments, and other accessories belonging to their equipment.

(7) To sanction exemption from Customs duties in respect of materials, books and scholastic articles imported by the Departments and Municipalities for public instruction, provided the Governor or the President of the Municipal Council as the case may be, applies direct to the Government.

(8) To grant the same exemption, with the necessary conditions to obviate prejudice to the Customs revenue, to benevolent institutions, supported by the Departments or by the Municipalities, as well as to those founded or maintained by religious communities, and also to those charged with the religious instruction and civilisation of natives. This exemption comprises drugs, medicines, and surgical appliances for the institutions in question, and as far as the religious communities are concerned, it applies to their vestments and to the cloth for making them. In the first case, application will be made to the Ministry of Hacienda through the Governor of the Department in which the charity or benevolent institution is operating, and in the second case through the proper Diocesan Bishop.

(9) To reduce and even temporarily to suppress, for the whole nation or for any one or more Departments, the Customs duties on staple food stuffs, if, owing to the failure of the harvests or to some other calamity, there is considerable scarcity in the district affected by famine. The Government may, however, avail itself of this power only during a parliamentary recess, and at the request of the Municipalities and Chambers of Commerce of the Department or Departments in which the scarcity of foodstuffs occur.

(10) To exempt from import duties chemical and physical laboratories which are imported for instruction in private colleges.

ARTICLE 20.—Samples of goods imported through the Customs houses may be admitted duty free provided the following conditions are fulfilled :—

1st.—That samples of all kinds of merchandise having no commercial value are presented in such a form as to be useless for any purpose other than that of taking orders.

2nd.—That samples of tissues, coloured felts and paper do not exceed 40 cms. in length calculated on the warp of the tissues, even though they be of the whole width of the piece, which will be determined as follows :—In the case of tissues by the selvedges and in the case of coloured felts and paper by a narrow border which is left unstamped along the side edges. Samples which are of no practical use except in larger sizes will be presented to the Customs authorities rendered unsuitable for use by means of incisions made every 20 cms. across the width.

3rd.—That samples of oilcloth do not exceed 30 cms. in size on both sides.

4th.—That cables, metal wires, strips and mouldings of wood do not exceed 8 cms. in length.

5th.—That samples of wines, spirits, and other liquids are imported in vessels which do not exceed 5 decilitres in capacity.

6th.—That jewellery and plate of any metal are imported in a condition which renders them unfit for use.

7th.—Other samples of merchandise which cannot be rendered useless, and which may therefore be capable of being sold, will pay Customs duty on importation. The importer will nevertheless be entitled to a refund by the Customs authorities of the amount he paid in respect of import duty, with a reduction of 25 %, provided that he re-exports them within one year from the time of declaring them and presenting them for inspection.

ARTICLE 21.—Each packet, flask, bottle or vessel imported into the country containing cigarettes, perfumes and spirits shall bear the name of the importer, as well as a stamp which will be supplied free by the Colombian Consul, Vice-Consul or Consular Agent at the place whence the articles are despatched. These officers will testify to this act in the certificate which must be affixed to the foot of each invoice.

Paragraph 1.—Consular Officers will communicate to the Chiefs of Customs, in a special note, the number of stamps which they supplied for each consignment and the date when the same took place.

Paragraph 2.—The Government will provide the said officers with a sufficient number of special stamps for the purposes mentioned, and will issue instructions to which Consular and Customs Officers must conform in order that the provisions of the present Article may be duly carried out.

ARTICLE 22.—The national consumption tax on cigarettes manufactured in the territory of the Republic is repealed : but this repeal will be made simultaneously with the higher rate of duty enacted by this Tariff on foreign cut tobacco, and in the same proportion.

ARTICLE 23.—The tax on the manufacture of wax matches and wooden matches produced in the country is repealed at works which enjoy neither privileges nor exemption from Customs duty.

ARTICLE 24.—The imposition of national taxes on foreign articles or articles produced in the country which are conveyed from one part of the Republic to another is prohibited. Hence the following shall be repealed :—

1st.—The tax which has been levied in Pasto on goods which passed from the Department of Nariño to the Department of Cauca, in virtue of Decree No. 669 of 1908. The repeal of this tax will be carried out on and from the day on which the present Law comes into force.

2nd.—The tax on wheat flour, either national or foreign, which comes up the river Magdalena, established by Decree No. 166 of 1906, modified by Decrees Nos. 190 and 493 of the same year, 351 and 596 of 1907. The annulment of this tax will apply in the same terms and within the same period as the increase of the Customs duty on foreign wheat decreed in this Law is carried into effect.

ARTICLE 25.—Any citizen is entitled to be present in the Customs houses at the opening of parcels of goods and to sign as having witnessed the proceedings

VARIOUS REGULATIONS—continued.

ARTICLE 26.—The present Customs Tariff shall apply to goods imported into the country, with the following reductions :—

Orocué	10 %
Arauca	60 %
Buenaventura	15 %
Guapi	20 %
Tumaco	40 %

The reductions conceded by this Article in respect of import duties on goods imported through the Pacific Customs houses shall not be extended to articles which at present pay duty under the existing Tariff without any reduction whatever.

These reductions shall terminate in the case of such Customs houses from the date on which traffic is taken through the Panama Canal, and as the Law decrees.

ARTICLE 27.—The duty on wheat flour imported through the ports of Arauca, Orocué, Puerto Córdoba, and other ports which may be established in the Eastern part of the Republic shall be subject to a reduction of 50 % on the duty which is paid in the Atlantic Customs houses.

ARTICLE 28.—Goods imported through a port in which import duties are subject to reduction and which are transported to the jurisdiction of another Customs house where higher duties obtain, will not be considered "nationalised" unless the whole of the duties applicable at the latter Customs house have been paid.

ARTICLE 29.—Import and export duties shall be paid in all the Customs houses of the Republic in legal currency.

Paragraph.—In Customs houses where these duties have been paid in silver currency (*plata sellada*) payment may continue to be made in this currency according to its commercial value.

ARTICLE 30.—Exemption from Customs duty granted expressly by Law or by agreements approved by Law and entered into with railway, shipping, manufacturing, &c., concerns, in which contracts no details as to materials have been given, and where such contracts only refer to materials and appliances for such concerns, shall only apply to machinery and spare parts, rails, fishplates, bolts and nuts, tools rolling stock and appliances for telegraphs and telephones, but in no wise to articles which may be applied to personal use. Hence, the latter shall pay the duties to which they are subject according to this Tariff.

ARTICLE 31.—In order to obtain the exemption sanctioned in the manner prescribed in the previous Article the Customs regulations in force relating to the matter must be complied with.

ARTICLE 32.—The Customs Board must meet the staff appointed under the Fiscal Code at least once a week; and if for any reason the Minister of Hacienda cannot attend, the Chief of Section No. 2 of the Ministry of Hacienda will preside at the meeting.

ARTICLE 33.—If it should occur that at any Customs house duties which are not in accordance with the Tariff have been levied on goods, and as a result the Government should resolve to re-establish the legal rate of duty, this rate will be levied in conformity with the terms prescribed by Law No. 24 of 1898, which replaces Article 205 of the Constitution, and rectification of accounts between importers and the Customs either as against or in favour of the Treasury shall not be required.

ARTICLE 34.—The Ministry of Hacienda shall arrange the Customs Tariff in alphabetical order, and after approval by the Customs Board shall publish the same so that it may prevail in respect of everything which is not clearly contrary to the present Law. To arrange the Tariff in this way the Ministry shall endeavour to include the names of all the articles of commerce which are imported into the country the classification of which may be doubtful, and shall indicate the duties according to the general headings used under one or other of the Nos. in Article 1.

ECUADOR

ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF LAW, GIVING THE NUMBERS OF THE CLASS IN WHICH THE ARTICLES WILL BE FOUND.

Item.	Class.
Abacus for schools	2
Absinth	1
Accessories for the manufacture of artificial flowers	22
Accordions	22
Acetate of copper or verdigris	15
Acid, impure carbolic	2
,, acetic	25
,, lactic	3
Acids, other	7
Agricultural machines	2
Albums	27
Alcohol	20
Alimentary articles not specially mentioned	9
Almonds, shelled	9
,, , unshelled	7
Alphabets for marking	18
Alum	7
Amlanthus	2
Ammonia, liquid	7
Ammoniacal salts	7
Anchors	4
Aniline	15
Animals, live	2
Anise, prepared	18
Aniseed	11
Annatto	7
Anvils, blacksmiths'	7
Apparatus, disinfecting	2
,, for coining	1
,, for gymnastics	8
,, for manufacturing aërated waters	2
,, for the reproduction of manuscript	14
,, , photographic	18
,, , telephonic and telegraphic	15
Aquariums	18
Areometers	22
Articles necessary to municipalities, for lighting &c	2
,, for diplomatic agents accredited to the Government of Ecuador	2
,, gilded or silvered, other than metal	26
,, imported on account, or with the authority of the Government for a useful purpose	2
,, manufactured of artificial silk	28
,, made of natural or artificial hair	35
,, of enamelled iron of one colour	12
,, of ,, ,, of two or more colours	17
,, of any metal, gilded or silvered	28
,, of food, containing substances either poisonous or injurious to health	1
,, of knitted wool	22
,, of no value	2
,, of ordinary earthenware	3
,, of pure linen or with linen woof	19
,, of silk, pure or mixed	33
,, not included in the 38 Classes set out in Article 2	18
,, , woollen, of all kinds, with or without mixture	23
Artificial limbs for invalids	8
Asbestos	2
Atlases for educational purposes	2
Atomizers	14
Automobiles	2
Axes	9
Axles for wagons, carts &c	6
Bacon, raw	7
Badiana, prepared	18
Bags, common, of paper, unprinted	5
,, , leather	22
,, , paper, not otherwise specified	10
Baize of wool	19
Baking powder	9
Balances with platform, for counters, with their weights	13
,, not otherwise specified	21
Balls	1
Balustrades, other than of wood, for balconies	7
Barley	4
Barometers	16
Barrels, empty wooden, fitted together or not	7
Baskets	21
Bath robes	18
Bathing apparatus	7
Bay rum	9
Beads of faïence, metal or glass	22
Beds, wooden or iron, plain	9
,, , iron with metal ornaments	13
Beer	5
Bellows for forges	9
Bells	7
,, , small	22
Belting, machine	13
Belts of silk	33
Bengal matches	28
Benzoin	15
Beverages containing substances injurious to health	1
Bicycles	11
Bidets	7
Bill hooks	3
Billiard tables and accessories imported together	9
Bills	28, 32
Biscuits	9
Bits	22
Bitters	20
Blacking, shoe: "Masons" and similar kinds	9
Blankets	18
Blocks	11
Blue, Prussian	9
Boas of feather or similar material	35
Bodkins	21
Boilers	2
Bolts	11
Bonbons	18
Bonds	32
Bonnets, trimmed	31
,, , untrimmed	27
Books in blank or with headings	9
,, , printed, bound in tortoiseshell &c	27
,, , printed, not otherwise specified	2
Boots, rubber	22
Borax	9
Bottles, empty, in casks, cases or bales	2
,, , empty, such as are used for holding medicine	26
Boxes of metal	14
,, , not of metal, for parlor ornament	18
,, , small, not of metal, for valuables	21
,, , cardboard	15
,, of utensils for painting, for mathematical or other scientific purposes	19
Brackets of any material	26
Braids, cotton	22
Bramant	15
Bran	4
Brass, manufactured	14
Bricks	3
Bridges, iron and steel	2
Brin of pure linen, or with woof of cotton or hemp	15
Bristol board	15
Bronze, manufactured	14
,, powder of all kinds and colours	19
Brooms	7
Broomsticks	7
Broom straw	7
Brushes for floors, walls and arches	10
,, for horses	12
,, , shaving	19
,, for the face	19
,, with backs of wood	18
,, with backs other than of wood, and those inlaid, lined or ornamented	22
Buckets, empty wooden, fitted together or not	7
Buckles for trousers or for hatbands	19
Buds for the manufacture of artificial flowers	22
Building plates, ornamental iron	3
Buoys, iron	2
Burners, gas	4
Butter	9
,, , compounded	11
Buttons of tagua	10
,, except of tagua or shell, gilt or silvered	18
,, , other than metal, for shirts	26
,, , pearl	22
,, , not specially mentioned	28
Cages for birds	27
Camphor	5
Canary seed	9
Candelabra of metal, crystal, or other material	5
Candles of all kinds	18
Candles of all kinds	9
Canoes	3
Canvas	9
Caps, trimmed	31
,, , untrimmed	27
,, , bottle	22
,, for firearms, loaded	20
,, for firearms, empty	23
Carbide of calcium	7
Carbines	1
Carbolinio	4
Carbon, animal	4
,, , vegetable	3
Carbonate of soda	3

Item.	Class.
Cardboard for binding &c	4
Card cases of metal	26
Cards, christening or congratulation, printed or lithographed	28
,, , plain and not printed	19
,, , printed or lithographed	26
,, , playing	22
Card trays, not of metal	18
,, , metal	26
Carmine	21
Carob beans	4
Carpets, cotton	15
,, of cocoanut, linen, jute or other similar fibre	11
,, of wool	20
Carriages	7
Cartridges, metallic, for guns	1
,, , loaded	20
Carts	4
Carved work of stone, of 100 kilos. or more in weight	7
Carved work of stone, of less than 100 kilos	9
Cases for cigar holders and pipes	30
,, , sewing, dressing and similar	27
,, , packing, in shooks	7
Caskets for mortal remains	11
,, , small, not of metal, for valuables	21
Casks, empty wooden, fitted together or not	7
Cassimeres, woollen, even with woof of silk	23
Casters	18
Cement, Roman	2
Centre pieces of metal, for hall decorations	26
Ceresine	9
Certificates	32
Chains, iron, for ships	7
,, , not specified	15
Chalk	18
,, , unprepared	9
Champagne	15
Chandeliers	15
Charges for fire extinguishers	2
Charts	2
Checks	28
Cheese	9
Chemical products	14
Chemises	27
"*Chicha*" (a fermented drink)	7
China ware, fine	7
Chocolate	18
Chromos, unframed	27
Cigar cases	28
Cigar holders, clay or wood	18
,, ,, , other	30
Cinematograph films	2
Cinnamon	15
Clips, paper	22
,, , tie	22
Cloaks, waterproof cloth	21
Clocks, table and wall	22
,, , tower	2
Cloth, cotton, with ornamentation of silk	21
,, of cotton or hemp not otherwise specified	13
,, , hemp, for bags	7
,, , linen	9
,, of wool, even with woof of silk	23
,, , waterproof	15
,, , painting or tracing	16
Clothing, ready-made, of cotton, lined or not with cotton	22
,, of linen, lined with cotton or linen	27
,, of wool, lined with wool, cotton or linen	30
,, of linen or wool, lined with silk	31
,, of, or trimmed with fur	36
,, , silk	36
Coal	2
Coats	27
Cochineal	15
Cocks, wooden, for barrels	19
Cocoanuts, Chilian	7
,, , fresh or dried	3
Coffee mills	11
Coffins	11
Coin, copper and nickel	1
,, , gold	2
Collars	22
,, , dog	22
Cologne water	9
Columns of iron, for building houses	2
Combs	19
Compasses, ships'	15
Concertinas	22
Conduits, water	4
Confections	18
Copper, manufactured	14
Coral	27
Cord, cotton or linen	18
,, , cotton, for ships	9
Cordage, covered outside with cotton or hemp	15
,, of sisal, manila, or wire	7
Cork in sheets	2
Corks	15
Corkscrews	22
Cornstarch	7
Corselets, fencing	26
Corsets	27
Cosmetics	22
Cotton, raw	9
,, goods with silk woof	23
,, or linen strips embroidered	27
Cloves	15
Cranes	7
Cravats of silk	36
,, of artificial silk	34
Creoline	2
Crosses	30
Cross pieces of wood for posts	7
Crowbars	3
Crowns	30
Crucibles	2
Crutches	8
Cuffs	22
Cumin	15
Curlers, hair or beard	22
Curtain poles	26
Curtains	27
Cushions	18
Daggers, with or without sheaths	26
Dancing pumps, other than silk	27
Decalcomania	18
Demijohns, empty	3
Dentifrices of paste, powder or liquid	18
Depilatories	35
Desks, writing, not specially mentioned	22
Diamonds, with handles, for cutting glass	30
Diving suits	2
Doors, iron, for houses	2
,, , iron, for vaults or cellars	7
Drafts	28
Drawers, knitted cotton or linen	18
,, , woollen	22
,, , linen	27
Dress shields	10
Drill	15
Drugs	14
Dyewoods	4
Dynamite	1
Eggs, birds'	2
Elastic, cotton	9
,, , woollen or silk	22
Electric accumulators, and parts of same	2
Elevators	5
Embroidery	16
Emery cloth	7
Emulsions of cod-liver oil	5
Envelopes, unprinted	16
,, with monograms	21
,, of straw, for bottles	7
Epaulets	30
Ermine, natural or artificial	35
Erasers, rubber	19
Essence of aniseed, and essence for the manufacture of liquors	35
Essences for making syrups	19
Extracts for the manufacture of perfumes	22
Extract of opium	18
Eyeglasses of all kinds	27
Eyelets, shoe	19
Eyeshades, other than of tortoise shell	22
Explosive substances	1
Fabrics of wool, with woof of silk	28
Fans of cotton cloth	24
,, of paper, pasteboard or straw	22
,, , not specially mentioned	34
Feather dusters	18
Feathers for trimmings	32
Felt, tarred, for vessels	4
Fertilizers	2
File cases or letters files of cardboard or paper	21
Filters, water, and their spare parts	2
Fire bricks	2
Fireclay	2
Firecrackers	28
Fire engines and their accessories for fire companies	2
Fire extinguishers and their charges	2
Fireworks	28
Fish-hooks	22
Fish, salted or dry	7
Flannel of wool	20
Flour	7
Flours, prepared for children	9
Flowers, artificial	32
Flower vases, not of metal	18
,, ,, , of metal	26
"Focos" for electric lamps	2
Fodder	4
Foil, lead or tin	16
Foils, fencing	32
Foods, prepared for children	9
Footwear, except rubber	27
,, , rubber	22
Forges	7
Foundry clay	3
Fowling pieces	1
Frames for mirrors, pictures or other purposes	18
Framework of iron	2
Freezers, ice cream	14
Frets of cotton or linen	27
,, of wool	28
Fringes of wool	28
Fruits, dried	7
,, , fresh	2
,, , in spirits	15
Fruits, in their juice	9
Fulminants for mines	1
Funeral decorations	30
Furniture, joined together or not	9
Fuse for tinder boxes	19
Fuses	1
Games, athletic	10
,, , parlour	22
,, , not specified	27
Garlic	3
Garments of cotton	22
,, of wool	30
Garters of silk	33
,, , other	18
Gas meters	7
Gasogens	10
Gasoline	3
Gauntlets	32
Gelatine	18
Ginger ale	7
Gingham	15
Girdles	18
Glass in sheets, over 1 metre sq. or up to 1 cm. thick	4
,, in sheets, up to 1 metre sq.	7
,, , sensitized	18
Glasses for spectacles and lenses	28
Glassware, fine	9
Globes, astronomical and geographical	2
Gloves, cotton or linen	18
,, , silk or kid	33
,, , woollen	23
,, , fencing	26
Glucose	15
Glue	15
Gold coin, dust or bars	2
,, leaf, for gilding	26
,, manufactures, not specially mentioned	37
Grease for machines	4
Greases, non edible	15
Grindstones	3
Guipure fabrics of cotton, linen or wool	27
Gum arabic	15
,, , prepared	21
Gunpowder	1
Guns	1
,, , shot, not breech-loading	17
Gypsum	9
Hammocks	26
Hampers	15
Hams	7
Handcarts	4
Handkerchiefs, cotton	18
,, , linen	22
Handles for tools	14
,, of silver or platinum for walking sticks &c	31
,, , other than gold, silver, or platinum, for walking sticks &c	29
Harness	22
Hatboxes	19
Hatchets	9
Hat frames	27
Hats, men's	30
,, , ladies' and children's	32
,, , not specified	28
Hazel nuts	7
Heelpieces for shoes	19
Herrings	7
Hides, unprepared	3
Hoes	3
Holy water fonts	7
Hooks, button	18
,, , clothing or shoe	19
,, , shirt, not of metal	26
,, , shirt, not specified	28
,, for fastening papers	22
Hops	3
Hose	11
Huckaback	15
Hydrochlorate of lime	7
Hypochlorite of lime	7
Incubators	4
Indian corn	4
Indigo	9
Ink of all kinds, for printing or lithographing	2
,, , writing	7
,, , not otherwise specified	21
Inkstands	19
Insertions of cotton or linen, embroidered	22
Instruments, musical, operated by percussion	22
,, , musical, stringed	21
,, similar to pianolas	9
Insulators for pianos	12
Iron, pig	2
,, bars, rods, plates &c	4
,, sheets and ridging	5
,, , not specified	14
Irrigators (medical) and their accessories	14
Ivory, manufactured	30
Jacks	7
Jardinières, not of metal, for parlor ornament	18
,, , of metal	26
Jars, small, of earthenware	9
Jellies of cod-liver oil	7
,, of all kinds	18

Item.	Class.
Jerked beef	7
Jewellery, imitation, of any material	34
,, cases	34
Jingles	22
Joints, T's, elbows for piping of iron or lead	4
Jugs, empty	3
Kerosene of less than 150° of strength	1
,, of 150° or more of strength	7
Key rings	22
Kinetoscopes, and views for the same	26
Knitted articles of cotton or linen	18
,, ,, of wool	22
Kola, sparkling	5
Labels, blank	15
,, , printed or lithographed	26
,, of articles whose trade mark is registered in Ecuador	1
Lace fabrics	27
Laces	27
Lamel	29
Lampshades	22
Lanterns	15
Lard containing up to 50 % of stearin	9
,, ,, over 50 % of stearin	1
Lastings	9
Lasts, shoemakers' and hatters'	14
Lattices of iron	2
Lavatories for clothes or the kitchen	7
Lavender	9
Lead pencils	19
,, in bars, rods &c	4
,, manufactures, not otherwise specified	14
Leaves, covered, for the manufacture of artificial flowers	22
Leggings, rubber	22
,, , other than rubber	27
Lenses of glass or crystal	28
Letter heads, printed &c	21
Levels	15
Levers	3
Life-preservers	2
Lifts	5
Lightning rods	2
Lime	4
,, , hydraulic	2
Lining	15
Linseed, unground	15
Liquids for destroying insects	8
Liquors in general	20
Luggage of travellers	2
Machetes of 18 English inches or more in the blade	4
,, , under 18 inches	11
Machinery for vessels	2
Machines for coining	1
,, generally, with their parts and renewal pieces	2
Magic lanterns, and views for the same	26
Malt	4
Manometers	18
Maps and charts	2
Marble dust	4
,, , polished	7
,, , unpolished	4
Masks	34
,, , fencing	26
Match boxes	18
Matches	1
Materials for electric installations, except wire	4
Mats	11
Mattresses	18
Mausoleums	7
Meat, salted	7
Mercury	15
Mineral waters	3
Mirrors	9
,, , framed	15
Money	1
Monuments	7
Mortars	8
Mouldings	15
Mouthpieces, smoking	18
Movements for watches	37
Mufflers	18
Munitions of war	1
Music boxes	18
,, , in manuscript, printed or lithographed	4
Musical wind instruments	19
Mustard	11
Muzzles	22
Nails of 1 inch or more	4
,, , under 1 inch	9
,, , picture	26
Napkins of paper	22
Natural products of Peru	2
Neckties of cotton	22
Needle cases	18
Needles	24
Nipples, firearm	26
Note-books in blank or with headings	9
Nutmegs	18
Nuts	7
,, for screws or bolts	11
Oars	7
Oats	4
Objects of crystal or glass	7
Oil, cotton seed	17
Oil of turpentine	7
,, for machines	7
Oilcloth	7
,, for floors	9
,, for table covers	15
Oils, almond, castor, linseed and olive	9
,, , cocoanut, palm, palm-kernel, peanut, crude cotton-seed, and castor	3
,, , cod-liver	5
,, for the manufacture of perfumes	22
,, , toilet	22
,, , whale	7
Olein	4
Olives, howsoever packed	9
Onions	3
Opium	34
Organs	7
Origanum	15
Overcoats made of, or trimmed with furs	36
Oxide of iron	3
Oxides, metallic, for ceramic enamels	9
Packing for machinery	15
Pads, writing	18
Paint brushes	19
Paints in paste, powder or other kinds	9
Paper, blotting, filtering, fluted or music	12
,, , binding and parchment	10
,, , canvas	15
,, , cigarette	9
,, , copying and carbon	21
,, , drawing	15
,, , flower and trimming	22
,, , monogram	21
,, , mourning, painting and tracing	16
,, , newspaper	2
,, , printing	3
,, , wrapping, printed	7
,, , tapestry	9
,, , toilet	8
,, , waterproof, photographic and unenumerated	18
,, , woodpulp	4
,, , wrapping (unprinted) and sheathing	4
,, , writing	7
Paraffin	4
Parasols combined with silk	27
Parts of articles only used and sold in pairs	2
Passementerie of cotton or linen	27
,, of wool	28
Paste	8
Pegs of wood for shoes	7
Pencil brushes	19
,, holders	21
Penholders and pen cases	21
Penknives	22
Pens of steel	26
Peppers	15
Perforators for cheques, receipts &c.	21
Perfumery	22
Petroleum, crude	7
Phonographs and loose parts thereof	18
Pianolas	9
Pianos, drawing room	9
,, , street	15
Pickles	9
Pictures of paper, unframed	27
Pillows, with cover not of silk	18
Pins and safety pins	22
Pipes of earthenware	2
,, , glazed, of delft or earthenware	3
,, , smoking, except those of clay or wood	30
,, ,, , of wood or clay	18
"*Pisco*"	20
Pistils, for the manufacture of artificial flowers	22
Pistols	27
Pitch	7
,, , barbacoa	18
Plans	26
Plants, live	2
Plates, iron, earthenware, porcelain, glass or crystal	18
,, of metal, engraved	18
Platinum, manufactures not otherwise specified	37
Ploughs and ploughshears	2
Plums, dried, howsoever packed	7
Pocket books	28
Pocket knives	22
Polish, for shoes	16
Pomades	22
Porcelain ware	9
Portfolios	28
Posts, iron or steel	2
Potash, caustic	4
Potatoes	4
Powder for destroying insects	8
,, for the face	22
Precious stones, set or unset	38
Preparations, magistral pharmaceutical, not otherwise specified	19
,, officinal	18
Preserves	9
Presses, copying	11
,, , printing and lithographing, and accessories	2
Prints, framed	18
Promissory notes	32
Provisions, unprepared, not otherwise mentioned	7
Prunella	9
"*Pueblas*"	9
Puffs, powder	26
Pulleys	12
Pumps, mechanical, for water	4
Punches for papers	22
Purpurin	19
Putty, painters'	9
Quillaia bark	15
Railway plant and accessories	2
Raisins	7
Rakes	3
Razor wipers	18
Red lead	9
Reflectors	11
Refrigerators	4
Retorts of earthenware and doors therefor	4
Revolvers	27
Ribbon for typewriters	21
Rifles, breech-loading	27
Rivets	11
Rockets	17
Rods of bronze, copper, tin or brass	7
,, of wood, gilded, silvered or not	15
Rope, cotton or linen	18
,, , wire	7
Rosaries not combined with gold, silver or platinum	26
Rubber manufactures, or not otherwise specified	18
,, , manufactured, ornamented and painted for floors	9
Rugs of fur	26
Rulers	19
Rules for artisans	15
Sabers	32
Sacks, common printed paper	7
,, , empty	9
Saddlebags, of other material than leather	22
Saddlery articles	22
Saddles	22
Sadirons	9
Safe, of any metal, up to 50 kilos. of weight	14
,, ,, , under 50 kilos	7
Saffron	26
Salt	1
,, , refined	11
,, , Peruvian	2
,, , when imported overland	3
Saltpetre, unrefined, for fertilizer	2
Samples of fabrics	2
Sandpaper	7
Sauce of tomatoes	9
Sauces in general	15
Scabbards, other than for poniards	20
Scales, platform and their weights	11
Schoolbooks, drawing or illumination	8
Scissors, tailors', blacksmiths' and tinsmiths'	12
,, , not specified	19
Scoops, grain	3
Scrap brass, bronze and copper	7
,, tin	7
Screens of any material	18
Screw propellers for vessels	4
Screws	9
Sculptures of iron, copper or bronze	11
,, , other	18
Sealing wax	18
Seeds of all kinds	2
Semolina	7
Serum	2
Sewing machines	2
Shag of cocoanut, linen, jute, or the like	11
,, of cotton	15
,, of wool	20
Shares	32
Shawls of cotton or linen, not mixed with wool or silk	18
Sheaths for daggers	26
Sheets, unperforated, of bronze, copper, tin or brass	7
Shells	1
,, , empty, for firearms	23
Shirts	22, 27
,, of knitted cotton or linen	18
Shoe horns	18
,, patterns	19
Shoes, except rubber	27
,, , rubber	22
Shovels	3
Show cases	8
Silicate of soda and potash	2
Silk, sewing or embroidering	30
Silver, in bars	2
,, leaf, for silvering	26
,, manufactures, not otherwise specified	35
Sirups	9
Skins, prepared, for shoes &c	9
Slates and slate pencils	2
,, , roofing	2
Soap, perfumed	18
,, , unscented	7
,, powders	22
Soda, caustic	4
Soups	4
Spangles	29

Item.	Class.
Spars of iron	2
Specialities, medical	21
Spectacles, and cases thereof	27
Spikes	11
Spirits	20
Sponges	22
Spur rowels	24
Spurs	22
Stairs of iron	2
Stamps, of rubber or metal, and apparatus or boxes for holding or inking them	22
Staples, fence	3
Starch	9
Starches for food	7
Staves, unwrought	4
Stearine	3
Steel in bars, rods, plates &c	4
,, manufactures	14
Steels for dresses	18
Steelyards and their weights	11
Stereoscopes	26
,, views for	2
Stirrups, metal	11
,, , wooden	15
Stockings of knitted cotton or linen	18
,, of knitted wool	22
,, of unbleached cotton	14
Stones, lithographic	2
,, , paving	3
Stoppers for bottles	22
Stoves	9
,, of iron for kitchen	5
Straps	22
Straw prepared for hats	18
Street lamps	15
Stretchers for gloves	18
Strings for musical instruments	30
Strops, razor	14
Sugar	6
,, candy	15
Suits	27
Sulphate of copper	2
Sulphur	9
,, , sublimated	2
Sulphuric acid	2
Sunshades, combined with silk	27
,, , put together or not, without silk	22
Suspenders of silk	33
Sweet potatoes	3
Swords	32
Syringes, hypodermic	19
,, , not otherwise specified	18
Tacks, ornamental, of any metal	15
Tallow, melted or not	3
,, , refined	4
Tapioca	7
Tar	7
Tarpaulins	7
Tassels of cotton, linen or wool	22
Tea	15
Teeth, false	30
Telescopes	2
Thermometers	16
Thimbles, other than gold, silver, or platinum	26
Thread, cotton or linen	14
,, on spools	14
Threads	29
Ticking of pure linen, or with wool of cotton or hemp	15
Tiles of glass	2
,, , paving	3
,, , roofing	2
,, , and pipes of earthenware	2
Timber, rough, in beams &c.	3
,, , for masts and spars of vessels	2
Tin and tinplate manufactures	14
Tin plate in sheets	5
Tinctures for the skin, hair or beard	35
Tinder boxes	18
Tinsel	29
Tires, rubber	14
Tissues, coarse, of cocoanut, linen, jute or ,, ,, the like	11
,, ,, , of cotton	15
,, ,, , of wool	20
Tissue paper, except that used for flowers	5
Tobacco in the leaf	25
,, , manufactured	34
Tools of all kinds	14
Tooth picks	21
Toques, trimmed	31
,, , untrimmed	27
Tortoise shells, manufactured	30
Tow	7
Toys	18
Traps for rats or insects	2
Trimmings of cotton or linen	27
,, of wool	28
Tripoli	3
Trousers	27
Trunks	10
Tubes of rubber	18
Tubing, steel, for hydraulic motors	2
Tubs	7
Tuns, empty wooden, fitted together or not	7
Twine of all kinds	9
Type of all kinds	2
Typewriters	2
Umbrellas, combined with silk	27
,, , not combined with silk	22
,, , with or without rapiers, with ornaments of gold	35
Undershirts of wool	22
Urns of glass or crystal	10
Utensils, aluminium, for kitchen and table use	15
,, , cast iron, for kitchen use, enamelled or not	7
,, , wrought iron and of nickel, enamelled or not, for kitchen use	11
,, and materials for electric installations, except chandeliers	4
Vaccine virus	2
Valises	19
Varnish	11
Vases not of metal, for parlor ornament	18
Vegetables, fresh	4
Velocipedes	11
Vessels rigged, or in parts, and machinery therefor	2
,, , small, except canoes	2
,, of wood or horn	26
Vests	27
Vices, blacksmiths'	7
Vinegar, Bully's and other like kinds	18
,, , made from wine	7
Wafers	26
Wagons	4
,, for children	11
Walking sticks, with rapier, or with ornaments of gold	35
,, ,, with rapier, or with ornaments of silver or platinum	37
,, ,, without rapier, or without ornaments of gold &c.	29
Warandol	15
Washing machines	2
Waste, cotton	7
Watch crystals	30
Watches, gold	37
,, , silver	35
,, , other	27
Water meters	7
Waters, mineral	3
,, , Florida, Kanaga &c	9
Wax, crude	9
,, , prepared for shoes	18
Weapons of war	1
Wearing apparel of linen	27
Weights, scale	11
,, , paper	19
Whalebones for dresses	18
Wheat	4
Wheels for carts &c	4
Whetstones	14
Whips with gold, silver, or platinum handles	30
Whisks for floors &c.	10
Whiting	18
Wicks, candle	7
,, , lamp	18
Windmills	2
Windows of iron	2
Wines	7
,, , medicinal	9
,, , sparkling	15
Wire, barbed or not, for fencing	3
,, cloth	7
,, , covered, for the manufacture of artificial flowers	22
,, netting for fencing	3
Wood manufactures, not otherwise specified	15
Wool, raw	9
Woollen goods with silk flowers, stripes, or trimmings	26
Wreaths	30
Writing books	2
Yarn, woollen, for knitting or embroidering	19
Yeast	9
Yerba maté	14
Zinc, and manufactures of	5, 15

MONEY, WEIGHTS AND MEASURES.—The monetary unit employed in the Tariff is the *Sucre*=100 *centavos*, actual value about 1s. 10d. For weights and measures, Ecuador has adopted the metrical system.

Customs Law of Oct. 17, 1905, applicable from and after Jan. 1, 1906.

CHAPTER I.

IMPORT DUTIES.

Art. 1.—All articles which may be imported into the Republic shall be subject to the following charges:

1 Import duties.
2 Surtax of 100 %.
3 Weighing tax and surtax of 100 %.
4 Transit tax and surtax of 100 %.
5 Wharfage charges.
6 Tax on consumption of liquors.
7 Special charges.
8 Longshoremen's charges.
9 Consular fees to be paid in the manner and at the time provided in the Customs law.

Importers shall likewise be subject to the payment of demurrage charges and to such fines and penalties as the authorities may impose.

SPECIAL TAXES ON IMPORTS.

(Law of October 11, 1912.)

1. A surtax of 17% is levied on all goods imported except: rice, flour, vermicelli, lard, beans, lentils, chick-peas, barley, wheat, groats, ploughs, rakes, sickles, ploughshares, shovels, bars, hoes and machetes to clear the soil, and cotton cloths dutiable at 30 centavos per kilo. or less.

2. Champagne and other sparkling wines are to be regarded as coming within the 20th class of the tariff dutiable at 50 centavos per kilo. gross weight, with the usual surtaxes (now amounting to 117%).

3. Alcoholic liquors and "*pisco*" are dutiable at 60 centavos per kilo. gross weight plus surtaxes (now amounting to 119%). If imported in cases there shall be allowed a discount of 45% on the duty and on the surtax.

4. For consumption duties on beer and spirits see Art. 48 of the tariff.

5. Also the following imposts: 100% surtax on the warehousing tax (*impuesto de piso*), which is not subject to any other surtax than that prescribed by Art. 44 of the tariff.

A surtax of 10 centavos per litre on *aguardiente* brought into any place in the Republic: if exceeding 21° Cartier, a further surtax of 1 centavo per litre and per degree.

A surtax of 40 centavos per kilo. on imported tobacco, in the leaf or cut; and a surtax of 80 centavos on manufactured tobacco.

Art. 2.—For the collection of import duties merchandise shall be divided into the following classes:

1	Articles of prohibited introduction.			
2	,, free of duty.			
3	Articles subject to	1 *centavo*	per kilo.,	gross weight.
4	,,	2 *centavos*	,,	,,
5	,,	3 ,,	,,	,,
6	,,	4 ,,	,,	,,
7	,,	5 ,,	,,	,,
8	,,	5 ,,	,,	net weight.
9	,,	10 ,,	,,	gross weight.
10	,,	10 ,,	,,	net weight.
11	,,	15 ,,	,,	gross weight.
12	,,	15 ,,	,,	net weight.
13	,,	20 ,,	,,	gross weight.
14	,,	20 ,,	,,	net weight.
15	,,	25 ,,	,,	gross weight.
16	,,	25 ,,	,,	net weight.
17	,,	30 ,,	,,	gross weight.
18	,,	30 ,,	,,	net weight.
19	,,	40 ,,	,,	,,
20	,,	50 ,,	,,	gross weight.
21	,,	50 ,,	,,	net weight.
22	,,	60 ,,	,,	,,
23	,,	70 ,,	,,	,,
24	,,	80 ,,	,,	,,
25	,,	1 *sucre*	,,	gross weight.
26	,,	1 ,,	,,	net weight.
27	,,	1 ,,	and 20 *centavos*	per kilo., net weight.
28	,,	1 ,,	and 50 ,,	,, ,,
29	,,	1 ,,	and 80 ,,	,, ,,
30	,,	2 *sucres*	per kilo., net weight.	
31	,,	2 ,,	and 50 *centavos*	per kilo., net weight.
32	,,	3 ,,	per kilo., net weight.	
33	,,	3 ,,	and 50 *centavos*	per kilo., net weight.
34	,,	4 ,,	per kilo., net weight.	
35	,,	5 ,,	,,	,,
36	,,	8 ,,	,,	,,
37	,,	20 ,,	,,	,,
38	,,	60 ,,	,,	,,

Net weight includes the wrapping or covering proper of every article and excludes the packing in which it is imported.

When a package contains articles of various appraisements, dutiable at gross weight, the inspector shall make the assessment proportional to the bulk of each article.

When a package contains articles dutiable at net weight and articles dutiable at gross weight, the inspector will apportion the weight of the packing to the articles dutiable by gross weight according to their proportional bulk.

Art. 3.—The following articles belong to Class 1, their importation being prohibited to private individuals:

1 Absinthe.
2 Balls, shells, grenades, metallic cartridges for guns, and other munitions of war.
3 Beverages and articles of food containing substances either poisonous or injurious to health.
4 Fowling pieces, guns, carbines and other weapons of war.
5 Dynamite and other similar explosive substances.
6 Tags or labels of articles whose trade mark is registered in Ecuador, unless imported by the manufacturers themselves or their authorized agents.
7 Matches. (1)
8 Fuses and fulminants for mines.
9 Kerosene of less than 150° of strength.
10 Lard of more than 50% of stearin.
11 Machines and apparatus for coining.
12 Counterfeit money of all kinds.
13 Copper and nickel coins of all kinds other than Ecuadorian, and coined by order or for account of the nation
14 National silver money unless imported on account of the nation and according to the advice of the Council of State.

Foreign silver money which may be brought in shall not be forwarded for circulation or use in the country. It shall be detained under bond in the customs warehouses until its reshipment abroad. No bond shall be cancelled until the return of the entry certificate issued for such delay as the administrator of the customs may deem proper. Should the entry certificate not be delivered up within the period designated, the bond shall become effective and the amount thereof shall be paid into the Treasury.

The Government alone may introduce for the service of the nation munitions of war as well as the other goods enumerated in this article, except those under Nos. 3, 9 and 12, which shall not be imported on any account, nor such as are under No. 13, except by virtue of a special law for that purpose.

In regard to dynamite, it shall be regulated by the law reforming the mining legislation.

The governor, to whom the applicant may apply, shall issue a certificate showing the quantity of explosive materials that may be necessary, and none shall be imported except upon production of such certificate.

Whenever gunpowder or dynamite is imported for mining uses the applicant shall accompany his petition with a declaration in duplicate in which shall be set out the name of the place to which the goods are to be conveyed, the marks, the numbers, and the kinds of packages in order that at the foot of the permit granted by the administrator may appear the entry certificate by the civil authorities of the mining district. On the petition shall be noted by the inspector the weight of the packages. Security in cash, to the satisfaction of the administrator, shall be exacted, guaranteeing the return of the permit within a time proportionate to the distance.

15 Item now dutiable under No. 465*d*, Class 17.
16 Item now dutiable under No. 465*e*, Class 17.
17 Salt. (2)

If the Government should decide upon the sale of salt in the province of Loja, the provisions of No. 21 of Article 4 hereafter shall remain inoperative while the monopoly exists.

Art. 4.—The following articles belong to Class 2, being free of duty:

18 The luggage of travellers up to a weight of 100 kilos. for first-class travellers and 50 kilos. for second or other classes, provided that the luggage arrives on the same vessel as the travellers. By luggage is meant articles intended for personal use, such as clothing, boots and shoes, bedding, harness, arms and instruments necessary to the profession of the traveller although they may not have been used. Each traveller, with exception of women and children, may introduce up to one-half kilogramme of manufactured tobacco. Travellers who arrive in transit may leave on deposit in the custom-house such packages as they wish, and request their reshipment or dispatch whenever it may be convenient.
19 Articles for diplomatic agents accredited to the Government of Ecuador, when these articles arrive for the use and consumption of the said officials, up to an amount whose value shall not exceed for the first year $10,000 and $2,000 for each of the following years, and provided always that the countries represented in Ecuador accord reciprocity, and provided that the ministers and agents in addition to their functions do not exercise the profession of merchants. The exception will likewise include all additional duties.
20 Articles imported on account, or with the authority of the Government for a useful purpose or for public ornamentation, subject to the authority of the Minister of Finance.
21 The natural products of Peru of lawful commerce, and the introduction of which is not prohibited in Ecuador, when imported overland. This exception shall remain in force so long as Ecuadorian products enjoy the same exemption in Peru. As soon as reciprocity ceases, this exemption shall also cease in Ecuador.
Peruvian salt imported overland is excepted, and shall pay 1 *centavo* per kilo.
22 Abacus for schools.
23 Fertilizers.
24 Impure carbolic acid.
25 Amianthus or asbestos.
26 Live animals.
27 Fire extinguishers and their charges.
28 Disinfecting apparatus.
29 Ploughs and their parts.
30 Framework, spars, columns, doors, windows, lattices, and stairs of iron for building houses.
31 Atlases for educational purposes.
32 Automobiles.
33 Commercial advertisements on paper or cardboard, or pamphlets, and articles which may not be for sale when on them and in plain sight is printed, engraved or lithographed that that they are presents from manufactories or commercial houses.
34 Sublimated sulphur.
35 Tiles of glass.
36 Fire engines and their accessories for fire brigades.
37 Empty bottles (*botellas*) and flasks (*frascos*) of all kinds, including those for aërated waters, in barrels, crates, or bales.
38 Iron buoys.
39 Vessels rigged or in parts and the machinery therefor, even when imported in different ships.
40 Hydraulic lime, also roman cement, for masonry work.
41 Coal.
42 Astronomical, geographical, and hydrographical maps and charts.
43 Charts, plans and other articles for objective instruction.
44 Creoline.
45 Crucibles.
46 Writing books for teaching handwriting.
47 Small vessels, except canoes.
48 Railway plant of all kinds, and accessories.
49 Water filters and their spare parts.
50 Fresh fruit.
51 Item now dutiable under No 132*a*, Class 3.
52 Astronomical and geographical globes.
53 Birds' eggs.
54 Printing presses and accessories.
55 Fire bricks.
56 Printed books not otherwise specified.
57 Sewing machines.
58 Washing machines.
59 Typewriting machines.
60 Agricultural machines and machines generally for all kinds of industries, with their parts and renewal pieces, as also boilers.
61 Windmills.
62 Gold coin, which shall pay no kind of additional impost.
63 Samples of fabrics, small articles of no value, and parts of articles that are only used and sold in pairs, provided that the interested parties permit them to be rendered unfit for use.
64 Gold in dust or bars.
65 Item now dutiable under No. 322, Class 9.
66 Timbers, for masts and spars of vessels.
67 Common paper, for newspapers.
68 Lightning rods.
69 Lithographing stones.
70 Slates and slate pencils.
71 Roofing slates.
72 Live plants.
73 Silver in bars.
74 Iron and steel pillars.
75 Lithographing presses.
76 Iron and steel bridges.
77 Ploughshares.
78 Tower clocks.
79 Rails.
80 Saltpetre, unrefined, for fertilizer.
81 Life preservers.
82 Seeds of all kinds.
83 Silicate of soda and potash.
84 Serum and vaccine virus.
85 Sulphate of copper.
86 Glass roofing tiles.
87 Tiles and pipes of earthenware.
88 Telescopes.
89 Fireclay.
90 Lithographing ink.
91 Type and ink of all kinds, for printing.
92 Steel tubing for hydraulic motors.
92*a* "Focos" electric lamps.
92*b* Lifts.
92*c* Diving dresses.
92*d* Sulphuric acid.
92*e* Electric accumulators, also parts and spare parts of the same.
92*f* Cork in sheets.
92*g* Bark shavings.
92*h* Pig iron (*fierro cochino*).
92*i* Rat traps of all kinds.
92*j* Apparatus (other than of crystal or glass) for the manufacture of aërated waters.
92*k* Views for stereoscopes.
92*l* Cinematograph films.

The Executive may, with the consent of the Council of State, upon prior presentation of estimates, contracts, and plans in their respective cases, permit the importation free of duty of articles absolutely necessary to municipalities for lighting or for any other public use &c., whether the work be executed by contract or directly by them. Should the work be performed by contractors, they must furnish a bond to guarantee the payment of duty in case the work should not be executed.

Art. 5.—The following articles belong to Class 3, and shall pay 1 *centavo* per kilo. gross weight:

93 Cocoanut oil.
94 Palm oil.
95 Palm-kernel oil.
96 Peanut oil.
97 Crude cotton-seed oil.
98 "*Higuerillas*" oil.
99 Garlic.
100 Wire, barbed or not, for fencing.
101 Rice.
102 Hoes.
103 Paving stones and tiles, not otherwise specified.
104 Crowbars and levers.
105 Empty jugs.
106 Sweet potatoes.
107 Canoes.
108 Glazed pipes of delft or earthenware.
109 Vegetable carbon.
110 Carbonate of potash.
111 ,, of soda.
112 Onions.
113 Cocoanuts, fresh or dried.
114 Hides, green or dried, unprepared.
115 Empty demijohns.
116 Stearine.
117 Item now included under No. 92*h*, Class 2.
118 Fence staples.
119 Bricks.
120 Hops.
121 Rough timber in logs, beams, and planks, although planed and dovetailed. In full cargo shipments the duty will be assessed on the registered tonnage of the vessel with an addition of 50 % in the case of iron vessels and 40% in the case of wooden vessels. In case of doubt the cargo shall be weighed at the owners' expense.
122 Articles of ordinary earthenware
123 Oxide of iron.
124 Shovels, grain scoops, "*combas*," rakes and bill hooks for agricultural purposes.
125 Glazed paper for printing.
126 Ornamental iron building plates
127 Peruvian salt imported overland.
128 Tallow, melted.
129 ,, unmelted.
130 Wire netting for fencing.
131 Foundry clay.
132 Tripoli.
132*a* Gasoline.
132*b* Lactic acid.
132*c* Grindstones.
132*d* Natural and artificial mineral waters, aërated or not, not otherwise specified.
132*e* Carbolic acid.

Art. 6.—The following articles belong to Class 4, and shall pay 2 *centavos* per kilo. gross weight:

133 Item now included under No. 92*d*, Class 2.
134 Bran.
135 Joints, T's, elbows for piping, of iron or lead.
136 Anchors.
137 Oats.
138 Mechanical water pumps.
139 Gas burners.
140 Refrigerators.
141 Lime for masonry work.
142 Water conduits of iron or lead, except such as are set out in No. 5 of Art. 4.
143 Carbolinio.
144 Animal carbon.

(1) By Decree of July 19, 1906, the importation of matches is permitted, subject to payment of a duty of 30 *centavos* per kilo., gross weight.

(2) By Decree of October 15, 1908, the Laws of October 19, 1904, and February 12, 1907, are rendered operative in consequence of the State Monopoly in regard to salt.

145 Cardboard for book binding, tarred and other kinds of cardboard not otherwise specified.
146 Wagons, carts, and handcarts.
147 Barley.
148 Nails of any metal of 1 or more inches.
149 Unwrought staves.
150 Sparkling Kola, ginger ale and other similar beverages.
151 Tarred felt for vessels.
152 Iron or steel in bars, rods, plates, hoops, platens, and in angle or T shape.
153 Machine grease
154 Screw propellers for vessels.
155 Incubators.
156 Fresh vegetables.
157 Machetes of 18 English inches or more in the blade.
158 Dyewoods and dye barks.
159 Indian corn.
160 Pure malt.
161 Unpolished marble.
162 Soups of all kinds.
163 Olein.
164 Paper for wrapping purposes and for sheathing vessels, and unprinted wood-pulp paper.
165 Paraffin.
166 Dry fodder.
167 Potatoes.
168 Lead in bars, rods, ingots, sheets, or scrap.
169 Marble dust.
170 Caustic potash.
171 Earthenware gas retorts and doors for the same, even when imported separately.
172 Wheels for wagons, carts and handcarts.
173 Refined tallow.
174 Caustic soda.
175 Wheat.
176 Utensils and materials for electric lighting and other electric installations, except chandeliers.
177 Carob beans.
178 Sheet glass of more than 1 metre square.
179 Sheet glass of 1 centimetre or more in thickness.
180 Concave and convex glass.
180*a* Chlorate of potash.
180*b* Music, written, printed, lithographed or perforated.

Art. 7.—The following articles belong to Class 5 and shall pay 3 *centavos* per kilo. gross weight:

181 Iron kitchen stoves.
182 Iron in corrugated sheets for roofs and walls and in ridging for roofs and gutters.
183 Tin plate in sheets.
184 Tissue paper, except that used for flowers.
185 Common paper bags, unprinted.
186 Zinc in sheets or in the rough.
186*a* Cod-liver oil, its emulsions and jellies.
186*b* Bicarbonate of soda, together with receptacles (*sin armar*) of tinplate.
186*d* Beer.

Art. 8.—The following articles belong to Class 6, and shall pay 4 *centavos* per kilo. gross weight:

187 Sugar. (1)
188 Chancacas (raw sugar).
188*a* Axles of iron or steel for wagons, carts and handcarts.

Art. 9.—The following articles belong to Class 7, and shall pay 5 *centavos* per kilo. gross weight:

189 Oars and *bigornias*.
190 Whale oil.
191 Machine oil.
192 Boric acid.
193 Item now included under No. 132*e* Class 3.
194 Hydrochloric acid.
195 Carbolic acid, refined, and nitric acid.
196 Annatto.
197 Oil of turpentine.
198 Unshelled almonds.
199 Tar.
200 Alum.
201 Liquid ammonia.
202 Item now included under No. 92*j*, Class 2.
203 Herrings.
204 Writing ink.
205 Hazel nuts.
206 Balustrades, other than of wood, for balconies.
207 Empty wooden barrels, buckets, casks and tuns, fitted together or not.
208 Kitchen utensils of cast iron, enamelled or not.
209 Bidets and their accessories, when imported together.
210 Pitch.
211 Bronze, copper, tin and brass in rods, unperforated sheets, in rough or scrap form.
212 Iron chains of the kinds used by ships and small vessels.
213 Iron safes of more than 50 kilos. weight.
214 Packing cases of wood in shooks.
215 Bells.
216 Carbide of calcium.
217 Salt meat and jerked beef.
218 Waterproof tarpaulins and covers.
219 Carriages, fitted or not.
220 Item now dutiable under No. 186*d*, Class 5.
221 Dried plums, howsoever packed.
222 Chilian cocoanuts.
223 Wooden cross pieces for posts.
224 "*Crudo*" or hemp cloth for bags.
225 "*Chicha*."
226 Oilcloth for lining &c.
227 Brooms.
228 Stone carved work of 100 kilos. and more in weight.
229 Wooden shoe pegs.
230 Tow of all kinds.
231 Forges.
232 Dried fruits and other unprepared provisions, not otherwise mentioned.
233 Straw envelopes for bottles, provided they are not imported with the bottles.
234 Jacks.
235 Ginger ale.
236 Flour of all kinds.
237 Cotton waste.
238 Hypochlorite of lime.
239 Common unscented soap.
240 Raw ham and bacon.
241 Sisal and manila cordage.
242 Wire cordage and rope.
243 Kerosene testing 150° or more.
244 Gas or water meters.
245 Lavatories, for clothes or the kitchen.
246 Oilcloth.
247 Fine china ware.
248 Cornstarch.
249 Polished marble, mausoleums, and monuments in general.
250 Nuts.
251 Ordinary objects of glass or crystal.
252 Organs.
253 Candle wicks.
254 Broom straw.
255 Broomsticks.
256 Printed wrapping paper.
257 Raisins.
258 Salt or dry fish.
259 Crude petroleum.
260 Holy water fonts of marble, iron or other materials.
261 "*Pormil*."
262 Iron doors for vaults or cellars.
263 Common printed paper sacks.
264 Ammoniacal salt.
265 Semolina.
266 Tapioca and other food starches.
267 Wire cloth.
268 Tubs and bathing apparatus and their accessories when imported together.
269 Sheet glass up to 1 metre square.
270 Wine vinegar.
271 Wines in general, except medicinal and sparkling.
272 Blacksmiths' anvils and vices.
272*a* Sandpaper or emery cloth.
272*b* Common paper of all kinds for writing.

(1) By decree of October 15, 1908, sugar shall be liable to an import duty of 2 *centavos* per kilo. gross weight, with a surtax of 100%. In case, however, the price of sugar of 1st category should exceed 8 *sucres* per 100 lbs. in Guayaquil, foreign sugar shall enter duty free so long as such price will be maintained.

Art. 10.—The following articles belong to Class 8, and shall pay 5 *centavos* per kilo. net weight:

273 Mortars.
274 Apparatus for gymnastics.
275 School books for drawing or illumination.
276 Crutches, artificial legs, arms, hands, and other like articles for invalids.
277 Toilet paper.
278 Prepared paper, pastes, powders or liquids for destroying insects.
279 Item now included under No. 92*i*, Class 2.
280 Insect traps.
281 Show cases.

Art. 11.—The following articles belong to Class 9, and shall pay 10 *centavos* per kilo. gross weight:

282 Almond, castor, linseed, and olive oil.
283 Olives, howsoever packed.
284 Cologne water.
285 Ordinary waters, Florida, Kananga, Divina and bay rum.
286 Raw cotton.
287 Lavender.
288 Shelled almonds.
289 Starch of all kinds.
290 Canary seed.
291 Indigo.
292 Harmoniums.
293 Red lead.
294 Sulphur.
295 Prussian blue.
296 Shoe blacking of the kind known as Mason's and similar descriptions.
297 Billiard tables and accessories imported together.
298 Borax.
299 Beds, wooden or of iron, plain.
300 Small jars, earthenware.
301 Manufactured rubber, ornamented and painted, for floors.
302 Crude wax and ceresine.
303 Nails and tacks of any metal, of less than 1 inch, with the exception of ornamental tacks.
304 Tomato preserves and sauce.
305 Preserves and other alimentary articles not specially mentioned.
306 "*Duraderas*" and "*diablo-fuerte*."
307 Pickles.
308 Biscuits.
309 Stone carved work of less than 100 kilos.
310 Stoves.
311 Fruits in their juice.
312 Forge bellows.
313 Axes and hatchets.
314 Prepared flours and foods for children, also similar products.
315 Oilcloth for floors.
316 Sirups, not medicinal.
317 Cotton cords.
318 Raw wool.
319 Yeast and baking powder.
320 Books and note-books in blank or with headings.
321 Canvas.
322 Metallic oxides for ceramic enamels.
323 Sail cloth.
324 Mirrors.
325 Lard into the composition of which up to 50% of stearin enters (all other will be treated as prohibited importation).
326 Item now dutiable under No 446*a*, Class 15.
327 Painters' putty.
328 Item now dutiable under No. 456*d*, Class 17.
329 Furniture of all kinds, put together or not, and of whatever material constructed and howsoever covered.
330 Articles of fine glassware.
331 Porcelain ware not otherwise specified.
332 Tapestry paper.
333 Pianolas and similar instruments.
334 Pianos for drawing rooms.
335 Paints in paste, powder, or other kinds.
336 Twine of all kinds.
337 Sad irons.
338 "*Puebla*."
339 Item now dutiable under No. 446*a*, Class 15.
340 Empty sacks.
341 Prunella.
342 Prepared skins for shoes or other purposes.
343 Unprepared chalk.
344 Cotton elastics.
345 Glassware, engraved or decorated.
346 Bevelled glass.
347 Candles of all kinds for illuminating purposes.
348 Medicinal wines.
349 Gypsum.
349*a* Gelatine and machines for registering purposes (*gelatinas y maquinas registradoras*)

Art. 12.—The following articles belong to Class 10, and shall pay 10 *centavos* per kilo. net weight:

350 Trunks.
351 Tagua buttons.
352 Brushes or whisks for floors, walls and "*tumbados*."
353 Gasogens of crystal or glass.
354 Games of lawn tennis, cricket, baseball, football, pingpong, golf, lacrosse and croquet.
355 Item now dutiable under No 272*b*, Class 7.
356 Parchment paper.
357 Marbled paper for bookbinding.
358 Fishing nets.
359 Paper bags not otherwise specified.
360 Urns of glass or crystal,

Art. 13.—The following articles belong to Class 11, and shall pay 15 *centavos* per kilo. gross weight:

361 Carpets, coarse tissues or shag of cocoanut, linen, jute or other analogous vegetable fibre.
362 Aniseed.
363 Coffins and caskets for mortal remains.
364 Varnish.
365 Kitchen utensils of wrought iron and of nickel, enamelled or not.
366 Platform scales or steel yards and their weights.
367 Bicycles and velocipedes.
368 Children's wagons.
369 Sculptures of iron, copper or bronze.
370 Metal stirrups.
371 Biscuits.
372 Machetes of less than 18 English inches of blade, with or without scabbards.
373 Hose.
374 Item now dutiable under No. 563*d*, Class 19.
375 Coffee mills.
376 Mustard.
377 Blocks and pulleys.
378 Bolts.
379 Mats.
380 Copying presses.
381 Reflectors.
382 Rivets.
383 Refined salt.
384 Copper soldering.
385 Nuts (screw or bolt).

Art. 14.—The following articles belong to Class 12, and shall pay 15 *centavos* per kilo. net weight:

386 Insulators for pianos.
387 Horse brushes.
388 Blotting paper.
389 Filtering paper.
390 Fluted paper.
391 Music paper.
392 Scissors for tailors, blacksmiths and tinsmiths.
392*a* Articles of enamelled iron, not decorated, of one colour or mottled
392*b* Articles of enamelled iron (*hierro esmaltado*), not decorated.

Art. 15.—The following articles belong to Class 13, and shall pay 20 *centavos* per kilo. gross weight:

393 Balances with platform, for counters, with their weights.
394 Machine belting.
394*a* Cloth of cotton or hemp in general, which may not be specified under other numbers, and the following cloths of pure linen or with woof of cotton or hemp: ticking, gingham drill, "*brin*," "*bramante*," lining, warancol and huckaback.
394*b* Bedsteads of iron with metal ornaments, or varnished wooden bedsteads, metal bedsteads
394*c* Refined cotton seed, wheat, maize, sesame and colza oils: if the name of the oil is set out on the labels; otherwise dutiable under Class 17.
394*d* White cotton cloths, such as rouens and the like, madapolam, *bramantes*, *olanes*, *sanas*, *creas*, which are generally used for sheets and underwear, excluding those named lawn, nainsook, cambric, *emperatriz*, gauze, muslin, and the like which are used for outer clothing, which shall pay 30 *centavos* per kilo. gross.

Art. 16.—The following articles belong to Class 14, and shall pay 20 *centavos* per kilo. net weight:

395 Steel, iron, brass, bronze, copper, tin, nickel, tin plate, lead and zinc, manufactured, excepting such articles of these materials as may be specified in other numbers.
396 Apparatus of every system for the reproduction of manuscript.
397 Ice cream freezers.
398 Razor strops.
399 Boxes or safes of any kind of metal up to 50 kilos. in weight.
400 Prepared skins for shoes or other purposes.
401 Drugs and chemical products not otherwise specified.
402 Tools of all kinds for artisans and workmen, and handles for tools.
403 Shoemakers' and hatters' lasts.
404 Irrigators (medical) and their accessories when imported together.
405 Rubber tires.
406 Whetstones.
407 Atomizers.
407*a* Cotton threads on reels.
407*b* Cotton or linen thread, in balls, hanks or otherwise wrapped, except on reels.
407*c* Stockings of unbleached cotton, for men or women, common, sewn.

Art. 17.—The following articles belong to Class 15, and shall pay 25 *centavos* per kilo. gross weight:

408 Acetate of copper or verdigris.
409 Camphor.
410 Carpets, coarse tissues, or shag of cotton.
411 Aniline and cochineal.
412 Telephonic and telegraphic apparatus.
413 Chandeliers and candelabra of metal, crystal, or other material, for any system of lighting.
414 Mercury.
415 Sugar candy.
416 Kitchen and table utensils of aluminium.
417 Benzoin.
418 Chains not otherwise specified.
419 Hampers of cane, willow or rushes, of the kind and form generally used to store linen.
420 Cinnamon and cloves.
421 Bristol board.
422 Glue.
423 Cumin.
424 Corks.
425 Champagne and other sparkling wines.
426 Framed mirrors.
427 Wooden stirrups.
428 Blank labels.
429 Fruits in spirits.
430 Gum arabic.
431 Oilcloth for table covers.
432 Cordage covered outside with cotton or hemp.
433 Linseed, unground.
434 Greases not otherwise specified and not used for food.
435 Mouldings and rods of wood, gilded, silvered, or not.
436 Origanum.
437 Street pianos.
438 Peppers, fragrant or sweet and piquant.
439 Quillaia bark.
440 Sauces in general.
441 Ornamental tacks of any metal.
442 Tea.
443 Waterproof cloth.
444 Hemp cloth.
445 Glucose.
446 Yerba mate.
446*a* Butter and cheese.

Art. 18.—The following articles belong to Class 16, and shall pay 25 *centavos* per kilo. net weight:

447 Barometers.
448 Shoe polish not specified, in paste or liquid, of any colour.
449 Ships' compasses.
450 Cardboard boxes, put together or not.
451 Packing for machinery.
452 Item now dutiable under No. 407*a*, Class 14.
453 Lanterns or street lamps.
454 Manufactures of wood, with the exception of the articles which are specified under other numbers.
455 Artisans' rules.
456 Levels.
457 Drawing paper, ruled or not.
458 Canvas paper.
459 Lead or tin foil.
460 Mourning paper for funeral invitations.
461 Envelopes of all kinds, unprinted.
462 Cloth or paper for painting or tracing.
463 Thermometers.

Art. 19.—The following articles belong to Class 17, and shall pay 30 *centavos* per kilo. gross weight:

464 Cotton-seed oil, if the name of the oil is not set out on the labels: otherwise dutiable under No. 394*c*, Class 13.
465 Shot-guns, not breach-loading.
465*a* Rockets.
465*c* Articles of iron, enamelled, of two or more colours, rims gilt, flowered or varnished.
465*d* Cigarette paper.
465*e* Gunpowder for sporting purposes and for mines.

Art. 20.—The following articles belong to Class 18, and shall pay 30 *centavos* per kilo. net weight:

466 Glove stretchers.
467 Button hooks.
468 Castors.
469 Aquariums.
470 Alphabets for marking.
471 Needle cases.
472 Pillows, mattresses, cushions, with covers other than of silk.
473 Star anise or badian.
474 Photographic apparatus.
475 Knitted articles, such as shirts, drawers and stockings of cotton or linen.
476 Whalebones or steels for dresses.
477 Screens of any materials.
478 Whiting.
479 Mouthpieces or pipes of wood or clay for smoking.
480 Buttons of all kinds, except those of tagua or of shell, and those gilt or silvered.
481 Barbacoa pitch.
482 Music boxes, winding or crank.
483 Decalcomania.
484 Shoe horns.
485 Bath robes.
486 Pads of cardboard, leather, cloth or blotting paper.
487 Manufactures of rubber, with the exception of those articles of this material which may be specially assessed.
488 Brushes with backs of wood, for use for tables, clothes, shoes, hair and hats.
489 Girdles, not of silk or leather.
490 Bonbons.
491 Cord and rope of cotton or linen.
492 Frames for mirrors, pictures or other purposes.
493 Shawls, blankets, and mufflers of cotton or linen, not mixed with wool or silk.
494 Chocolate in powder or paste.
495 Dentifrice pastes, powders or liquids.
496 Cotton elastics.
497 Razor wipers.
498 Sculptures of wood, plaster, clay, terra cotta, delft, porcelain, glass, crystal, or of metal, not otherwise specified. Sculptures, figures or parlour ornaments of whatever kind, containing clocks, mirrors, lamps, thermometers, barometers, or other objects, shall pay duty according to the highest corresponding Class in which they may be assessed.
499 Extract of opium.
500 Flower stands, jardinières, vases, card trays, centrepieces for tables and other like articles not of metal, for parlour ornaments.
501 Phonographs of whatever system and their loose parts.
502 Match boxes, not of gold, silver or platinum.
503 Cotton or linen gloves.
504 Shoe wax, prepared.
505 Item now dutiable under No. 563*c*, Class 19.
506 Jellies, confections, candies and gelatines of all kinds.
507 Syringes not otherwise specified.
508 Toys.
509 Sealing wax.
510 Framed prints.
511 Garters other than of silk.
512 Manometers.
513 Lamp wicks.
514 Nutmegs.
515 Straw prepared for hats.
516 Straw or rushes for mats.
517 Handkerchiefs of cotton.
518 Waterproof paper.
519 Paper not otherwise specified.
520 Paper, gilded or silvered, and like kinds, of whatever colour.
521 Paper prepared for photography.
522 Writing desks or escritoires.
523 Fish tanks of china or earthenware, porcelain, glass, or crystal, plain, embellished, gilded or with ornamentation.
524 Plates of enamelled iron.
525 Plates of metal, engraved.
526 Feather dusters.
527 Officinal pharmaceutical preparations not otherwise specified.
528 Dress shields, not containing silk.
529 Suspenders, except silk.
530 Chalk, except that not prepared.
531 All the articles which are not included in any of the 38 Classes set out in Art. 2 shall pay 30 *centavos* per kilo. net weight, and be considered as coming under the present Class.
532 Rubber tubes.
533 Glass plates sensitized for photography.
534 Bully's vinegar and other like kinds.
535 Tinder boxes.

Art. 21.—The following articles belong to Class 19, and shall pay 50 *centavos* per kilo. net weight:

536 Rubber erasers.
537 Shaving brushes.
538 Boxes of utensils for painting, for mathematical, or other scientific purposes.
539 Face brushes.
540 Woollen yarn for knitting or embroidering.
541 Shoe patterns.
542 Essences for making sirups.
543 Dress hooks.
544 Hooks and buckles for trousers.
545 Buckles for hat bands.
546 Musical wind instruments, not otherwise specified.
547 Hypodermic syringes.
548 Lead pencils.
549 Wooden cocks for barrels.
550 Valises, with or without dressing requisites, and hat boxes.
551 Fuse for tinder boxes.
552 Eyelets and hooks for shoes.
553 Combs, other than ivory or tortoise-shell, although ornamented, gilt or silvered.
554 Pencil and paint brushes.
555 Paper weights.
556 Magistral pharmaceutical preparations not otherwise specified.
557 Purpurin or bronze powder of all kinds and colours.
558 Rulers.
559 Heelpieces for shoes.
560 Cards, plain and not printed.
561 Scissors not otherwise specified.
562 Inkstands.
563 Every article of pure linen or with linen woof not otherwise specified.
563*a* Baize and flannel of wool.
563*b* Matches in tins—Packed in wooden boxes.
563*c* Toilet soap.
563*d* Artificial butter.

Art. 22.—The following articles belong to Class 20, and shall pay 50 *centavos* per kilo. gross weight:

564 Spirits from cane and compositions thereof.
565 Spirits, bitters and liqueurs in general. If imported in cases, there shall be allowed a discount of 45 % on the duties and also on the surtax of 100 %.
566 Alcohol.
567 Carpets, coarse tissues or shag of wool.
568 Item now dutiable under No 563*a*, Class 19.
569 Cartridges loaded for non-prohibited fire-arms.
570 Gun caps.
571 "*Pisco*."
572 Scabbards, other than for poniards.

Art. 23.—The following articles belong to Class 21, and shall pay 50 *centavos* per kilo. net weight:

573 File cases or letter files of cardboard or paper.
574 Balances not otherwise specified and their weights.
575 Small caskets or boxes, not of metal, for valuables, excepting jewel cases.
576 Baskets of metal, willow, cane, rushes, straw, wood or other like materials not otherwise specified.
577 Carmine.
578 Ribbons for type writing machines.
579 Medical specialities, patented or not, of unknown composition.
580 Prepared gum.
581 Stringed musical instruments.
582 Pencil holders, penholders and pen cases.
583 Toothpicks.
584 Paper and envelopes with monogram, letter heads, printed engraved, or lithographed.
585 Copy paper.
586 Carbon paper.
587 Perforators for checks, receipts &c.
588 Cloaks or dresses of waterproof cloth.
589 Cotton cloth with shreds, flowers, or ornamentation of silk.
590 Inks, not otherwise specified.

Art. 24.—The following articles belong to Class 22, and shall pay 60 *centavos* per kilo. net weight:

591 Paper, pasteboard, or straw fans.
592 Wire, covered, also leaves, buds, pistils and like accessories, for the manufacture of flowers of paper, tissue, or other materials.
593 Pins and safety pins.
594 Saddle bags of other material than leather.
595 Fishhooks.
596 Areometers.
597 Knitted articles of wool, such as undershirts, drawers and stockings.
598 Tassels and cords of cotton, linen, or wool, without admixture of silk, with or without metallic threads.
599 Rubber boots, leggings and shoes.
600 Mother of pearl buttons.
601 Muzzles.
602 Woollen undershirts and drawers.
603 Bells and jingles.
604 Bottle caps.
605 Writing desks not specially mentioned.
606 Brushes, with backs other than wood, and those inlaid, lined or ornamented, even though with a wooden back, such as table, clothes, shoe, hair and hat brushes.
607 Finger-nail and tooth brushes.
608 Dog collars.
609 Concertinas, accordions and "*rondines*."
610 Cotton neckties.
611 Loose straps, saddles, harness and other saddlery articles.
612 Shirt collars and cuffs.
613 Beads of faïence, metal, or glass.
614 Woollen or silk elastics for shoes.
615 Spurs.
616 Sponges.
617 Extracts or oils for the manufacture of perfumes.
618 Tie clips.
619 Bits.
620 Caps for firearms.
621 Hooks, punches, clips, and other similar articles for fastening papers.
622 Leather bags ("*guarnieles*.")
623 Item now dutiable under No. 540, Class 19.
624 Percussion musical instruments.
625 Games: checkers, chess, dominoes and "*parchesi*."
626 Key rings.
627 Hair-cutting machines.
628 Shaving machines.
629 Playing cards
630 Pocketknives and penknives.
631 Paper, pasteboard or cloth lamp shades.
632 Linen handkerchiefs.
633 Silk and other kinds of papers for flowers.
634 Perforated paper for trimming candy boxes, for bouquets, and for other purposes.
635 Umbrellas, sunshades and parasols, put together or in loose pieces, not combined with silk.
636 Perfumery in general, such as toilet oils of all kinds, cosmetics pomades, face powder, soap powders, lotions, except those specially mentioned in other schedules.
637 Table or wall clocks.
638 Hair or beard curlers.
639 Rubber or metal stamps and apparatus or boxes for holding or inking them.
640 Paper napkins.
641 Corkscrews.
642 Embroidered cotton or silk insertions.
643 Cotton braids.
644 Sewn or made up cotton garments, with or without cotton linings, such as: shirts, chemises, trousers, drawers, corset covers, coats, vests &c., with the exception of knitted articles, which are specially mentioned at the rate of 30 *centavos*.
645 Eye shades, other than of tortoise-shell.
645*a* Cartridges, not charged, for guns (*escopetas*)
645*b* Embroidered tissues of cotton.

Art. 25.—The following articles belong to Class 23, and shall pay 70 *centavos* per kilo. net weight:

646 Empty shells or caps for firearms.
647 Woollen cassimeres and cloth, even with woof of silk.
648 Woollen gloves.
649 Cotton goods with silk woof.
650 Woollen articles of all kinds, with or without mixture, if not mixed with silk, except those specified in other schedules.
650*a* Tissue of ramie or vegetable silk.

Art. 26.—The following articles belong to Class 24, and shall pay 80 *centavos* per kilo. net weight:

651 Cotton cloth fans.
652 Needles and bodkins.
653 Spur rowels.

Art. 27.—The following articles belong to Class 25, and shall pay 1 *sucre* per kilo. gross weight:

654 Acetic acid.
655 Leaf tobacco.

Art. 28.—The following articles belong to Class 26, and shall pay 1 *sucre* per kilo. net weight:

656 Brackets and curtain poles of any material.
657 Saffron.
658 Hooks and buttons, other than metal, for shirts.
659 Fencing masks, corselets and gloves.
660 Picture nails.
661 Nipples for firearms.
662 Thimbles, other than gold, silver, or platinum.
663 Dancing pumps other than silk.
664 Stereoscopes, cinematographs, magic lanterns and other similar articles.
665 Flower vases, card trays, centre pieces, and other similar articles of any kind, of metal, for parlour decorations.
666 Hammocks of all kinds, not combined with silk.
667 Gold or silver leaf for silvering or gilding.
668 Fur rugs.
669 Powder puffs.
670 Empty wafers, such as are used for holding medicine.
671 Gilded or silvered articles other than metal and not otherwise specially scheduled.
672 Plans.
673 Steel pens.
674 Daggers with or without sheaths.
675 Rosaries not combined with gold, silver, or platinum.
676 Printed or lithographed cards or labels.
677 Woollen goods with silk flowers, stripes, or trimmings.
678 Sheaths for daggers.
679 Wooden or horn vessels.
679*a* Discs and cylinders for gramophones and phonographs.

Art. 29.—The following articles belong to Class 27, and shall pay 1 *sucre* and 20 *centavos* per kilo. net weight:

680 Albums.
681 Binocular glasses and eyeglasses of all kinds, also their cases even when imported separately.
682 Footwear of all kinds, except of rubber.
683 Coral, crude or manufactured.
684 Corsets.
685 Curtains of lace or guipure, of cotton, linen, or wool.
686 Sewing cases, dressing cases, and other similar articles of wood, or covered with plush, silk, leather or other material.
687 Paper chromos and pictures, unframed.
688 Cotton, linen, or woollen laces.
689 Breech-loading rifles, revolvers and pistols.
690 Hat frames, of any material, for ladies or children.
691 Bonnets, caps and toques, untrimmed.
692 Edgings of cotton or linen.
693 Bird cages.
694 Games of all kinds, not specially mentioned.
695 Printed books bound in tortoise-shell, mother of pearl, ivory or their imitations, or inlaid in any manner.
696 Umbrellas, sunshades, and parasols, finished or not, combined with silk.
697 Passementerie and other similar cotton or linen trimmings.
698 Leggings, other than rubber.
699 Watches, other than gold, silver, or platinum.
700 Lace or guipure fabrics of cotton, linen, or wool.
701 Wearing apparel of linen, lined with cotton or linen, such as shirts, chemises, trousers, drawers, suits, coats, vests &c., except knitted articles, which are specially dutiable at the rate of 30 *centavos*.
701*a* Embroidered strips (*tiras*) of cotton or linen.

Art. 30.—The following articles belong to Class 28, and shall pay 1 *sucre* and 50 *centavos* per kilo. net weight:

702 Hooks and buttons for shirts, not specially mentioned.
703 Portfolios, cigar cases, and purses.
704 Firecrackers, fireworks, and Bengal matches.
705 Cheques, receipts, drafts, and other similar articles, printed, engraved or lithographed.
706 Glass or crystal lenses, like those used in photographic apparatus &c.
707 Articles of any metal, gilded or silvered, except those specified in other schedules.
708 Passementerie, frets, beads, fringes, and other like woollen trimmings.
709 Hats, not specified in other schedules.
710 Christening or congratulation cards, printed, engraved, or lithographed, and generally all cards except plain blank cards.
711 Woollen fabrics with woof of silk.
712 Glasses for spectacles and lenses.
712*a* Articles manufactured of artificial silk.

Art. 31.—The following articles belong to Class 29, and shall pay 1 *sucre* and 80 *centavos* per kilo. net weight:

713 Walking sticks, without rapiers, and without handles or ornaments of gold, silver, or platinum.
714 Tinsel, embroidery, lamel, threads, and spangle.
715 Handles, other than gold, silver or platinum, for walking sticks, umbrellas, and other similar articles.

Art. 32.—The following articles belong to Class 30, and shall pay 2 *sucres* per kilo. net weight:

716 Cigar holders or pipes, except those of clay or wood, which are specially scheduled at 30 *centavos*.
717 Manufactured tortoise-shells.
718 Crowns or wreaths, crosses, and other funeral decorations.
719 Strings for musical instruments, including wire for piano strings.
720 Epaulets.
721 Diamonds, with handles, for cutting glass.
722 False teeth.
723 Cigar holder and pipe cases, even when imported separately.
724 Spectacles and lenses, and cases for the same, even though imported separately.
725 Whips, without gold, silver, or platinum handles.
726 Manufactured ivory.
727 Sewing or embroidering silk.
728 Hats of felt, wool, cloth, or silk plush, and opera hats.
729 Woollen garments, made and sewn and lined with wool, cotton, or linen, except knitted articles, and undershirts and drawers of woollen fabrics which are specially classed at the rate of 60 *centavos*.
730 Watch crystals.
730*a* Saccharine.

Art. 33.—The following articles belong to Class 31, and shall pay 2 *sucres* and 50 *centavos* per kilo. net weight:

731 Walking sticks or umbrellas, with or without rapier, and other similar articles, having handles or ornaments of silver or platinum.
732 Trimmed bonnets, caps, and toques.
733 Silver or platinum handles for walking sticks, umbrellas, and other similar articles.
734 Cotton, linen, or woollen ready made dresses, with linings or foundations of silk.

Art. 34.—The following articles belong to Class 32, and shall pay 3 *sucres* per kilo. net weight:

735 Shares, certificates, promissory notes, bonds, bills and the like, not in circulation, whether printed, engraved, or lithographed.
736 Swords, sabres, and fencing foils.
737 Artificial flowers.
738 Gauntlets.
739 Feathers for trimmings.
740 Trimmed hats for ladies and girls.

Art. 35.—The following articles belong to Class 33, and shall pay 3 *sucres* and 50 *centavos* per kilo. net weight:

741 Silk belts.
742 ,, or kid gloves.
743 ,, garters.
744 ,, suspenders.
745 All articles of silk, pure or with woof of silk, except those specially mentioned in other schedules.

Art. 36.—The following articles belong to Class 34, and shall pay 5 *sucres* per kilo. net weight:

746 Fans, not specially mentioned.
747 Imitation jewellery of any material.
748 Artificial silk cravats.
749 Jewellery cases, when imported separately.
750 Masks.
751 Opium.
752 Tobacco, manufactured.

Art. 37.—The following articles belong to Class 35, and shall pay 5 *sucres* per kilo. net weight:

753 Natural or artificial ermine.
754 Articles made of natural or artificial hair.
755 Walking canes and umbrellas, with or without rapiers, and other similar apparatus having gold handles or ornaments.
756 Boas made of feather or similar material.
757 Depilatories.
758 Essence of aniseed.
759 Essence for the manufacture of liqueurs such as cognac, rum, gin, wine &c.
760 Manufactures of silver, except articles of silver specially mentioned in other schedules.
761 Silver watches.
762 Tinctures for the skin, hair or beard.

Art. 38.—The following articles belong to Class 36, and shall pay 8 *sucres* per kilo. net weight:

763 Overcoats and dresses made of or trimmed with furs.
764 Ready-made silk dresses.
764*a* Silk cravats.

Art. 39.—The following articles belong to Class 37, and shall pay 20 *sucres* per kilo. net weight:

765 Movements for watches.
766 Manufactured gold and platinum, except articles made of these metals specially mentioned in other schedules.
767 Gold watches.

Art. 40.—The following articles belong to Class 38, and shall pay 60 *sucres* per kilo. net weight:

768 Precious stones, set or unset.

Art. 41.—In the cases mentioned below the following surcharges on imports shall be collected at the Custom-houses:

1. 43 % to be applied to the payment of interest and refunding of the bonds of the Southern Railroad.
2. 10 % to be applied to the payment of the internal debt.
3. 7 % to be applied to the payment of the Southern Railroad debt, not including the proceeds of this tax in the Provinces of Esmereldas, Manabi and El Oro, which are set aside "for the fire department at the capital of the first-mentioned Province, for irrigation purposes in the second Province, and for irrigation purposes in the cantons of Marchala and Psaje in the third of said Provinces."
4. 20 % for *participes* (benevolent or educational establishments or societies).
5. 6 % for wharfage dues.
6. 4 % for the construction of the Custom-house at Guayaquil.
7. 10 % for the benefit of the clergy and for the purposes of public worship, according to legislative decree of October 24, 1899, and for the payment of the deficit of the ecclesiastical budget in conformity with the law of public worship, and any balance which may be due for pensions of public worship and clergy up to December 31, 1904.

Art. 42.—On all goods imported into the Republic there shall be collected at the Custom-houses 2 *centavos* per cubic foot.

On lead, iron and other metals there shall be collected 5 *centavos* per 50 kilos.

Warehouse charges shall be collected every thirty days or fraction thereof, and after beginning any such period the same shall be deemed a completed one.

Art. 43.—On clearance or reshipment of packages the charges for the entire time of storage shall be collected.

In the case of goods reshipped there shall be levied an additional duty of 50 *centavos* per 100 kilos. gross weight.

Art. 44.—For the purchase of war supplies there shall be collected in all the Custom-houses of the Republic a duty of 100 % on the wharfage charges. The proceeds of this tax shall be delivered to the Federal Treasury on and after January 1, 1908.

Longshoremen's Charges.

Art. 45.—On account of the interest and refunding of the bonds of the Southern Railway there shall be collected 20 *centavos* per 100 kilos. of gross weight upon the transit of packages and articles which may be imported, except coal, fresh fruit, and plants.

Art. 46.—For the purchase of munitions of war there shall be collected in all the Custom-houses of the Republic 100 % additional on the transit tax.

Wharfage Dues.

Art. 47.—Wharfage dues shall be collected in accordance with the following tariff:

1. Articles which may be imported free of duty, luggage, fruits, vegetables, provisions, and any other article which may be brought on deck and not taken account of and entered free shall pay 2 *sucres* per 1,000 kilos.
2. Two *sucres* per ton of 1,000 kilos. when cargo is discharged at the wharf and 1 *sucre* when discharged elsewhere shall be paid on vessels set up, or in parts and their machinery; small craft; guano; railways of all kinds and railway material; saltpetre, unrefined; spars for ships; machines, repair parts, and boilers; mechanical awnings, and the articles included in section 5 of Art. 4.
3. Coal shall pay nothing when it is discharged at the wharf; in other cases it shall pay 1 *sucre* per ton of 1,000 kilos.
4. Goods reshipped shall pay 2 *sucres* per ton of 1,000 kilos.
5. Two *sucres* shall also be paid per ton of 1,000 kilos. on the products of Peru of lawful trade and of introduction not prohibited in Ecuador.

Tax on the Consumption of Liquors.

Art. 48.—The tax on consumption of liquors without any surtax shall be:

Foreign beer per kilo. gross weight, 6 *centavos*.
Wine in barrels per kilo. gross weight, 5 *centavos*.
Sparkling wines per kilo. gross weight, 10 *centavos*.
Champagne per kilo. gross weight, 20 *centavos*.
Gin, cognac, bitters, foreign spirits, mistelas, *amagos*, Geneva gin, whisky, and other alcoholic liquors, per kilo. gross weight, 50 *centavos*.
Foreign wines in cases or casks, per kilo. 15 *centavos*.

Art. 49.—In addition there shall be collected a surcharge of 100 % on the consumption duties established by the foregoing article, except the duty on beer, which is applied to the payment of the debt of the Southern Railway.

The municipal tax on the imports of foreign liquors shall be collected by the municipal governments.

Special Duties.

Art. 50.—In addition to the aforesaid duties and surcharges, the following articles are subject to the payment of special duties:

1. Unwrought wood in logs, beams &c.; one *centavo* for each kilo. imported, the proceeds being for the benefit of "Vicente Rocafuerte" College.
2. Sugar shall pay 4 *sucres* for each ton of 1,000 kilos. gross weight, imported, the proceeds being for the benefit of the Municipal Board of Charities of Guayaquil.
3. Liquors shall pay 2 % on the amount of the import duties (except wines), the proceeds being for the benefit of the Municipal Board of Charities of Guayaquil.

. . . . . .

Art. 51.—For the maintenance of the sanitary station at Guayaquil there shall be charged, in addition, at all the ports of the Republic, 1 *sucre* per ton, weight or measurement, on all imported merchandise, except coal, fresh fruits, and plants. This collection shall be made by the Custom-houses on such orders and reshipments as importers may request, and when the merchandise is sold at auction the duties shall be deducted from the proceeds thereof.

Art. 52.—The consignees or owners of imported goods shall pay $2 (2 *sucres*) as stevedore duties per ton of 1,000 kilos. This duty shall be collected by the Custom-house gang to be applied to the payment of day labourers.

There shall also be collected a surcharge of 20 *centavos* per ton of 1,000 kilos., the proceeds being for the benefit of the Board of Health of Guayaquil.

Art 53.—The General Superintendent of Custom-houses, the collector of the port of Guayaquil, and the warehouseman and three merchants appointed by the Chamber of Commerce, shall prepare a tariff of the salaries which shall be paid to the Custom-house gangs of day labourers for the handling and carrying of packages to the warehouses and storehouses whenever said gangs shall render such service.

In order that this tariff may become effective, it shall be previously approved by the Executive Power, after hearing the report of the Governor of the Province of Guayas. At the other ports the Committee shall be composed of the Custom-house collector, warehouseman, and three merchants appointed by the Governor of the respective Province.

Art. 54.—The invoices of merchandise ordered by the Government or addressed to the latter, those of stamped gold or gold in bars, and postal packages or parcels, shall be exempt from the consular fees payable for the issuance of certificates.

CHAPTER II.

Export Duties.

Art. 55.—The following articles shall pay export duties:

Cocoa, at the Guayaquil Custom-house, shall pay 2½ *centavos* per kilo. and at the other Custom-house 3½ *centavos* per kilo.

		Centavos.
Coffee	kilo.	0 005
Hides	,,	0 01(1)
Caoutchouc	,,	0 15
Ivory nuts	,,	0 0025(2)
Toquilla straw	,,	0 50
Mocora straw	,,	0 10
Tobacco	,,	0 02

All other products or merchandise are exempt from export duties.

In addition, the Municipal Government of Guayaquil shall collect direct a duty of 1½ *centavos* per each kilo. of cocoa exported through the port of Guayaquil, in accordance with the legislative decree of October 16, 1905.

Art. 56.—Cocoa, hides, caoutchouc, ivory nuts, and tobacco shall, in addition, pay a surcharge of 50 % on the aforesaid duties, the proceeds of said duty to be applied to the purchase of war material, but on the cocoa exported through the port of Guayaquil there shall be collected a duty of only 2½ *centavos*.

Art. 57.—Toquilla straw shall pay an additional duty of 25 *centavos* per kilo. The proceeds of this duty at the Santa Elena canton shall be applied to public works and the water supply of said canton, in accordance with the instructions of the Municipal Government of Santa Elena.

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Art. 58.—There shall be collected for the payment of interest and refunding of the bonds of the Southern Railway:

Twenty *centavos* per 100 kilo., gross weight, on the transportation of packages and articles exported, which are subject to the payment of export duties.

There shall also be collected for the same purpose one-half *centavo* per kilo., gross weight, on ivory nuts exported through all the ports of the Republic.

Art. 59.—For the purchase of war material there shall also be collected a surcharge of 100 % on the amount of the transit tax.

Art. 60.—There shall also be collected at all the ports of the Republic one-half *centavo* per kilo., gross weight, on everything exported that is subject to the payment of export duties.

The proceeds of this duty shall be applied as follows:

At Port Bolivar, for the Machala Railway; at Manta and Bahla, for the water supply; at Guayaquil, for the payment of the debt of the Southern Railway; at Esmeraldas and Vargas Torres, for the water supply of the capital of the province; at Macará and Tulcán, for their respective municipal governments, and at Callo and Machalilla, for the water supply of Jipijapa.

Art. 61.—There shall be collected a duty of 1¾ *centavos* per kilo. on cocoa exported through all the ports of the Republic. The proceeds of this duty at the Guayaquil Custom-house shall be applied to the canalization and water supply for the fire department of said city; that collected at the Manabí Custom-house shall be applied to the Provincial Railroad; that collected at Puerto Bolivar shall be applied to the furnishing of a water supply, irrigation, and the hospital and railroad of Machala; that collected at the Custom-house at Esmeraldas shall be applied to the maintenance of the fire department of the capital of this Province.

There shall also be collected a duty of 5 *centavos* for each 100 kilos. of cocoa exported through all the ports of the Republic, and the proceeds of said duty shall be for the benefit of the Agricultural Normal School of Ambato.

Art. 62.—The additional tax of 2 *centavos* for each kilo. of hides exported through any of the ports of the Republic shall be applied to the increase of the fund set aside for the supply of potable water and canalization of the city of Quito.

Art. 63.—The export duties specified in this law and the additional ones prescribed by special decrees shall be collected at the Custom-house of the port from which the merchandise was originally exported.

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(1) This duty is raised to 5 *centavos* per kilo.

(2) By decree dated February 6, 1907, ivory nuts shall pay the increased duty of 4 *centavos* per kilo., if unshelled, and 6 *centavos* per kilo., if shelled.

CHAPTER III.

PORT DUES.

Art. 64.—Every vessel entering ports of the Republic shall pay a duty of 10 *centavos* per ton burden, weight or measurement, unloaded for every light or light-house established at the port of entrance of such vessel.

Art. 65.—The duty prescribed in the foregoing article shall not be collected on national or foreign war vessels, whalers, and damaged vessels, provided they do not land merchandise of any description.

Art. 66.—No vessel coming from abroad exceeding 30 tons burden can enter or leave the Guayaquil River without a pilot, and any vessel doing so shall pay pilot dues as far as Puna Island.

This provision does not apply to national vessels, which shall only pay said duty when the service of a pilot is requested.

Art. 67.—The pilot dues shall be levied according to the draft of the vessels, computed in English feet, viz.:

From Puna to Guayaquil, $2.50 per foot.

This duty is the same for entrance and clearance.

War vessels are exempted from the payment of this duty.

Art. 68.—The Board of Health shall receive as an emolument $5 for every national or foreign vessel proceeding from a foreign port and $2 for every crew roll cleared. Only vessels of less than 30 tons burden and national vessels carrying on the coastwise trade shall be excepted from this duty.

Art 69.—All vessels landing merchandise shall pay 50 *centavos* for each ton, weight or measurement, as wharfage dues.

Art. 70.—National or nationalized vessels shall pay clearance dues as follows:

Tonnage.	Sucres.
10 to 20 tons	1 00
21 to 50 tons	2 00
51 to 100 tons	5 00
101 to 200 tons	10 00
201 to 300 tons	15 00
301 tons and upwards	20 00

Ships of less tonnage, river steamers, boats, and lighters used for the service of the port shall not be subject to above dues, and the necessary documents shall be delivered to them gratuitously on legal stamped paper of the fourth class.

Transitory article.—This tariff shall become effective on and after January 1, 1906.

Extract from the Decree of Oct. 30, 1905, operative from Jan. 1, 1906, establishing new taxes in connection with the Southern Railway.

By virtue of paragraph *c* of Article 1 of the present Decree, an additional wharfage due at the rate of 2 *sucres* per ton (weight or measurement) shall be levied on the landing of all imported goods. This due shall be payable in all the maritime Custom-houses according to the bills of lading which are expressly to show the tonnage of the goods.

Decree of Oct. 27, 1905, modifying the Customs Law in regard to Consular Invoices &c.

1. No goods imported into the territory of the Republic can be cleared without production of a Consular invoice showing:

a. Names of consignor, consignee, ship and her master, designation of the ship's flag and place of destination;

b. Total value of the goods enumerated in the invoice;

c. Marks, numbers and quantity of packages;

d. Description of packages (bales, cases, barrels &c.);

e. Gross weight and net weight expressed in kilogrammes of each separate package or of various packages put together, provided they contain the same goods;

f. Contents of the packages with the description of the goods, but not merely in general terms, such as woollens, cottons, iron &c.

The invoice must be signed by the consignor or his agent at the port of shipment, and every document relating to one and the same invoice must bear the same signature, failing which it must be accompanied by a notarial declaration duly certified by the proper Ecuadorian Consul satisfactorily accounting for the difference or substitution of the signatures.

No Consular invoice will be required:

a. For luggage accompanying travellers;

b. For small parcels taken on board on account of the master of a ship without a bill of lading, provided the total value of the contents does not exceed 50 *sucres*.

(*Form of Consular Certification to be affixed to the Consular invoices.*)

2. Owners of vessels receiving on board shipments intended for ports in Ecuador, are required to produce to the proper Consular officer a general manifest for each port of destination, containing particulars of the various bills of lading issued, namely:

a. Name of the consignor or his agent;

b. Name of the consignee in the port of landing;

c. Marks, numbers, and quantity of packages, and description of the same (bales, barrels, parcels &c.);

d. Value of the goods to which the bill of lading refers.

(*Form of Consular certification to be affixed to the manifests.*)

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Should there be no Ecuadorian Consul in the port of shipment the papers must be submitted to the nearest Consular officer if possible, or if not, to the Consul of a friendly nation authorised by the Government of Ecuador or to the head local authority.

3. Owners of vessels shall also produce to the proper Consular officer a list of parcels or small packages shipped on their vessels for Ecuadorian ports without bills of lading. Such list is to specify:

a. Name of the consignor;

b. Name of the consignee;

c. Port of destination;

d. Gross or net weight of each package expressed in kilogrammes;

e. Declared value.

(*Form of Consular certification to be affixed to small packages.*)

4. The Consular invoices, as well as the manifests and lists of small packages, shall be made out in five identical copies which shall all be presented to the certification by the Consul who will distribute them as follows:

. . . . . .

5. All the above documents must be presented for certification before the ship's departure from the port.

. . . . . .

6. (*Proceedings in case of an involuntary error in the invoices &c.*)

7. The Consuls shall levy the following fees:

For certifying invoices to an amount of 100 *sucres*, ⅛ of *condor*, namely 2 *sucres*;

For certifying invoices to an amount exceeding 100 *sucres*, 2 % of the declared value and 1 % additional during two years (1);

For certifying manifests, 20 % of the aggregate fees levied for the certification of the invoices;

For certifying lists of small packages, 25 *centavos* for each package;

For certifying declarations relating to invoices, manifests, and lists of small packages &c. 1 *condor*, namely 10 *sucres*.

For certifying bills of health, 1 *condor*, namely, 10 *sucres*.

In case the invoices, manifests or lists of small packages are presented after the departure of the vessel carrying the goods to which they relate, the following additional fees shall be levied on their certification over and above those stated:

For invoices, 1 %;

For manifests, 10 %;

For lists of small packages, 10 *centavos* for each package.

8 and 9.

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10. Should the Customs Administrators find that the real value of the merchandise specified in the Consular invoice is obviously greater than the value declared therein, and after the fact has been sufficiently proved, and the person concerned has been examined, they will, in their discretion, inflict a fine varying between a sum equal to five times the amount attempted by the false declaration to be defrauded on the certification fees, and a sum equal to the full value of the goods. In case of a second offence, the offender shall always incur the maximum penalty.

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(*Incorrect declaration of weight of imported goods.*)

Art. 82 of the Law is to read as follows:

All excess of weight of 10 % or more between the real weight and the weight declared in Consular invoice, manifest or application for clearance, shall be penalised with a surcharge of 100 % on the corresponding duties. When the difference is less than 10 % duty will be payable on the real net weight.

(*Value to be declared in Consular invoice.*)

A provision is added to Art. 87 of the Law to the effect that the value of goods which is to be declared in the Consular invoice is that of the goods at the place of origin.

Art. 91 of the Law provides that the *net* and *gross* weight of each package imported must be declared.

(1) Under Decree of Oct. 15, 1908, the fee for certification of invoices to an amount exceeding £100 has been definitely fixed at 3 % of the declared value ("*Registro oficial*" of Oct. 16, 1908).

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MONEY, WEIGHTS AND MEASURES.

The monetary unit is the peso (100 centavos) = 4s. (par value). The currency is the paper dollar = 5d. (about).

For weights and measures the metrical system has been adopted

The letters G. W. and N. W. following the text indicate the gross weight and net weight respectively.

For instructions on the application of the tariff see end hereof.

VALUATION TARIFF FOR IMPORTS, IN FORCE FROM AND AFTER OCTOBER 1, 1909.

GENERAL NOTES.

1.—Goods which, owing to their classification, come under different sections of the tariff, shall be regulated by the notes of the section under which they are to be cleared.

2.—When imported goods are labelled in such a manner as to impart to them qualities capable of enhancing their value, they shall be assessed according to their denomination.

3.—The valuation of cotton goods shall not be increased if they are mercerised.

4.—By a law which went into effect of June 1, 1911, the import duties are increased by a surtax of 3 % except in the case of alcoholic beverages. For the latter the law provides that the customs duties shall be increased 17 %. A surtax of 1 peso paper is also levied on each pack of playing cards whether of foreign or domestic manufacture.

Nos.	Goods.		Valuation. Pesos.	Duties %.
	I.—COMESTIBLES AND OTHER GOODS.			
	Note.—Articles dutiable by weight in this Section shall be weighed together with the barrels, jars, tins, boxes, flasks, bottles, bags, packets, fastenings, boards and wrappers, except the outside cases and the articles for which the mode of weighing is specially provided. Can openers and the straw or other envelopes for protecting the contents shall also be included in the weight.			
1	Comestible oils of all kinds, howsoever packed. G. W	kilo.	0 22	10
2	Olives: in oil, stuffed or not	,,	0 30	35
3	,, in brine, in glass receptacles	,,	0 20	35
4	,, pressed or not, in any other receptacles ..	,,	0 15	35

I.—Comestibles and Other Goods—continued.

Nos.	Goods.		Valuation. Pesos.	Duties %.
5	Chicory roots	kilo.	0 04	35
6	Bran. G.W.	,,	0 01	35
7	*Aji*, crude. G.W.	,,	0 20	55
8	Garlic of all kinds. G.W.	,,	0 10	55
9	Capers: in glass receptacles	,,	0 20	35
10	,, in barrels or tins	,,	0 22	35
11	Carob beans. G.W.	,,	0 10	35
12	Almonds: shelled. G.W.	,,	0 40	35
13	,, unshelled. G.W.	,,	0 25	35
14	Starch of all kinds. G.W.	,,	0 15	35
15	Alpist of all kinds. G.W.	,,	0 05	55
16	Anchovies: in oil	,,	0 30	35
17	,, in brine and dried	,,	0 20	35
18	Aniseed. G.W.	,,	0 20	35
19	Herrings: smoked, in tubs. G.W.	,,	0 20	35
20	,, smoked, in cases	,,	0 30	35
21	Rice, from India or Bremen. G.W	,,	0 07	55
22	From Japan, polished, or other fine sorts. G.W.	,,	0 09	55
23	Unhulled. G.W.	,,	0 02	35
24	Vetches, peas, lupins, lentils and beans: in the grain. G.W.	kilo.	0 05	55
25	Husked. G.W.	,,	0 10	55
26	Hazelnuts: crude or unshelled. G.W.	,,	0 13	35
27	,, shelled. G.W.	,,	0 20	35
28	Oats in the grain. G.W.	,,	0 05	35
29	Sugar: refined, of all kinds. G.W.	,,	0 12	35
30	,, refined, in lumps. G.W.	,,	0 15	35
31	,, not refined. G.W.	,,	0 10	70
32	Bile: common for laundresses. G.W.	,,	0 04	35
33	,, in balls or tablets G.W.	,,	0 12	35
34	Cod and other like fish. G.W.	,,	0 14	35
35	,, in pieces	,,	0 20	35
36	Biscuits and cakes of all kinds and all other pastry	,,	0 30	55
37	Cocoa: in the bean G.W.	,,	0 50	35
38	,, husks. G.W.	,,	0 10	35
39	,, mixed with oats, and similar	,,	0 50	35
40	,, ground	,,	0 80	35
41	Coffee: in the grain, husked or not. G.W.	,,	0 20	55
42	,, roasted or ground	,,	0 30	55
43	,, made with chicory of all kinds. G.W.	,,	0 13	35
44	,, made with barley or malt	,,	0 30	35
45	Dried shrimps	,,	0 40	35
46	Cinnamon, crude. G.W.	,,	0 30	35
47	Meat: dried. G.W.	,,	0 25	35
48	,, in brine or salted. G.W.	,,	0 15	35
49	Carozos and husks, ground, of all kinds. G.W.	,,	0 20	35
50	Chestnuts: husked. G.W.	,,	0 10	35
51	,, unhusked. G.W.	,,	0 02	35
52	Caviar	,,	1 40	35
53	Barley: husked, of all kinds	,,	0 10	35
54	,, unhusked. G.W.	,,	0 03	Free
55	Onions of all kinds. G.W.	,,	0 05	55
56	Rye of all kinds. G.W.	,,	0 03	35
57	Chocolate of all kinds and in any form	,,	0 60	35
58	Sauerkraut and pot herbs: in brine. G.W.	,,	0 10	35
59	,, ,, prepared	,,	0 30	35
60	Prunes of all kinds	,,	0 25	35
61	Cloves	,,	0 30	35
62	Clove stems	,,	0 12	35
63	Cocoanuts: Brazilian and other of all kinds. G.W.	kilo.	0 10	35
64	,, rasped. G.W.	,,	0 15	35
65	Fireworks of all kinds. G.W.	,,	0 30	55
66	Cumin seeds. G.W.	,,	0 20	35
67	Confectionery, caramels, candies and lozenges, including gum and mint lozenges, not enumerated	kilo.	1 00	55
68	Preserves: of vegetables, in tins, flasks or bottles	,,	0 25	35
69	Fish, shellfish and mushroom, howsoever prepared	kilo.	0 35	35
70	Meat, poultry or game birds and other alimentary preserves, with or without truffles	kilo.	0 50	35
71	Cork: of all kinds, manufactured. G.W.	,,	0 75	35
72	,, in cubes or otherwise advanced in condition. G.W.	kilo.	0 35	35
73	Cork: raw or in slabs. G.W.	,,	0 15	35
74	Dates of all kinds, howsoever packed	,,	0 30	35
75	Sweetmeats and nougats of all kinds	,,	0 60	55
76	Sausages in any form, including mortadella	,,	0 70	35
77	Cane ("*empleita*") or esparto	,,	0 10	35
78	Pickles: in flasks	,,	0 20	35
79	,, in barrels or tins	,,	0 15	35
80	Brooms: of straw of all kinds	doz.	1 80	55
81	,, of palm or "*bruyo*"	,,	0 60	55
82	Spices, ground, of all kinds	kilo.	0 50	35
83	Manioc flour ("*farina*") G.W.	,,	0 05	55
84	Alimentary pastes of all kinds. G.W.	,,	0 15	35
85	Matches: wooden	,,	0 26	55
86	Wax, stearine or of any other fatty substance, in bulk, including the weight of the tin	kilo.	1 60	55
87	The same, in boxes	,,	0 75	55
88	Fruits and sweetmeats, *glacé*, of all kinds, and other similar	kilo.	0 60	55
89	,, preserved in liqueur or syrup, of all kinds	,,	0 50	55
90	,, preserved in spirits; syrups or jams	,,	0 25	55
91	,, in natural state, in juice or howsoever otherwise prepared, in tins or glass flasks, not enumerated	kilo.	0 25	35
92	,, Dried, of all kinds. G.W.	,,	0 20	35
93	Biscuits, common. G.W.	,,	0 08	35
94	Chick peas of all kinds. G.W.	,,	0 10	55
95	Suet. G.W.	,,	0 15	35
96	Flour: wheaten, in bags or barrels. G.W.	,,	0 05	20
97	Maize, in unenumerated receptacles. G.W.	,,	0 05	35
98	Wheaten, maize or of any other comestible substance, of any quality and in any form, in packets or tins, including sago, tapioca, rolled oats and other similar flours	kilo.	0 20	35
99	The same, except wheat and maize, in cases, bags or other unenumerated receptacle	kilo.	0 15	35
100	Raising	,,	0 60	35
101	Hydrocarbide. G.W.	,,	0 05	35
102	Dried figs of all kinds. G.W.	,,	0 20	35
103	,, mushrooms	,,	0 80	35
104	Eggs of all kinds. G.W.	,,	0 20	35
105	Common soap of all kinds. G.W.	,,	0 12	35
106	Jelly, condensed or concentrated	,,	0 80	55
107	Ham	,,	0 50	35
108	Kerosene. G.W.	,,	0 05	35
109	Milk, condensed or in powder	,,	0 30	35
110	Tongues of all kinds	,,	0 20	55
111	Maize: in cobs. G.W.	,,	0 01	55
112	,, in the grain. G.W.	,,	0 02	55
113	Earthnuts of all kinds. G.W.	,,	0 05	55
114	Butter	,,	0 40	55
115	Lard	,,	0 30	55
116	*Masacote azucá-pé ó rapadura*	,,	0 10	55
117	Honey of all kinds, refined or not. G.W.	,,	0 10	55
118	Milk. G.W.	,,	0 12	35
119	Mustard, edible, of all kinds: in pots, packets or flasks	kilo.	0 30	35
120	In barrels. G.W.	,,	0 20	35
121	Playing cards of all kinds	gross	10 00	80
122	Walnuts. G.W.	kilo.	0 12	35
123	Straw for cigars or cigarettes	,,	0 10	35
124	Toothpicks: wooden. G.W.	,,	0 60	35
125	Quill	,,	1 00	35
126	Potatoes of all kinds. G.W.	,,	0 03	55
127	Raisins, including currants or sultanas: in receptacles weighing not more than 2 kilos	kilo.	0 25	35
128	In larger receptacles. G.W.	,,	0 20	35
129	Anchovy paste	,,	0 60	35
130	Tomato puree, including tomato sauce	,,	0 20	35
131	Stockfish. G.W.	,,	0 14	35
132	*Carozos* seed of all kinds. G.W.	,,	0 10	35
133	Fish in brine or pressed, in *tabales* or tins. G.W.	kilo.	0 16	35
134	Pepper, cayenne ("*pimentón*")	,,	0 20	35
135	In the grain. G.W.	,,	0 26	35
136	Pimentos in natural state	,,	0 18	35
137	Pine kernels	,,	0 25	35
138	Pistachio nuts	,,	0 40	35
139	French beans. G.W.	,,	0 05	55
140	Cheese: common, of the Republic of Uruguay and the Argentine. G.W.	kilo.	0 20	55
141	European and similar. G.W.	,,	0 40	55
142	Salt: common, of all kinds. G.W.	10 kil.	0 06	15
143	,, fine, in barrels or bags. G.W.	kilo.	0 02	35
144	,, fine, in glass jars	,,	0 08	35
145	,, rock, for cattle. G.W.	10 kil.	0 15	Free
146	Sauces of all kinds	kilo.	0 60	35
147	Sardines in oil or sauce, boned or not	,,	0 30	35
148	Seeds of all kinds	,,	0 50	Free
149	Semolina. G.W.	,,	0 10	35
150	Prepared soups, including Julienne and dried pot herbs, concentrated broth and vetch, bean, and other purees	kilo.	0 40	35
151	Tea: in bulk or packets. G.W.	,,	0 35	35
152	In tins or caddies not weighing more than 3 kilos. and tea in tablets	kilo.	0 60	35
153	Bacon	,,	0 50	35
154	Wheat. G.W.	,,	0 03	5
155	Tripe of cod or any other fish	,,	0 40	35
156	Salted	,,	0 30	35
157	Truffles in natural state	,,	3 00	35
158	Candles: of stearin, tallow, paraffin or admixture of these materials	kilo.	0 27	35
159	Wax, spermaceti or other kinds	,,	1 00	35
160	Vinegar: in casks or demijohns	litre	0 06	35
161	,, in bottles	doz.	1 20	35
162	Yerba mate of all kinds. G.W.	kilo.	0 20	35

II.—Beverages.

Note.—In calculating the capacity of demijohns: those of 7 to 9 litres shall be taken as 8; over 9 and up to 11, as 10; over 11 and up to 13, as 12; over 13 and up to 15, as 14; over 15 and up to 17, as 16; over 17 and up to 19, as 18.

As to beverages imported in bottles, duty will apply to each bottle of from 501 millilitres to 1 litre, half-bottles being considered those containing over 260 and up to 500 millilitres, and quarter-bottles those containing up to 260 millilitres.

Demijohns and bottles of larger and smaller capacity than the above-named shall be assessed in proportion. The capacity of demijohns and bottles means that portion of the receptacle up to the lower end of the neck.

Nos.	Goods.		Valuation. Pesos.	Duties %.
163	Spirits: in casks or demijohns, not exceeding 79° centesimal in strength	litre	0 20	80
164	In bottles of 501 millilitres to 1 litre, not exceeding 79° centesimal in strength	doz.	4 00	80
165	Absinthe in cask or demijohns, not exceeding 68° centesimal in strength	litre	0 35	55
166	In bottles, not exceeding 68° centesimal in strength	doz.	5 00	55
167	Anisette: in casks or demijohns, not exceeding 50° centesimal in strength	litre	0 15	55
168	In bottles, not exceeding 50° centesimal in strength	doz.	6 00	55
169	Arrack: in casks or demijohns, not exceeding 50° centesimal in strength	litre	0 30	55
170	In bottles, not exceeding 50° centesimal in strength	doz.	6 00	55
171	Bitters: in bottles, of the Angostura label and the like, up to 68° centesimal in strength	litre	2 00	55

Nos.	Goods.	Valuation. Pesos.	Duties %.
172	In bottles, of other labels, and other *aperitivos*, up to 68° centesimal in strength ....doz.	6 00	55
173	In casks or demijohns, up to 68° centesimal in strength.....litre	0 45	55
174	Byrrh and other *aperitivos* of a wine basis, in casks or demijohns.....litre	0 45	55
175	And other *aperitivos* of a wine basis, in bottles.....doz.	6 00	55
176	Cane brandy: in casks or demijohns, not exceeding 40° centesimal in strength .....litre	0 15	80
177	In bottles, not exceeding 40° centesimal in strength.....doz.	4 00	80
178	Beer: in casks.....litre	0 12	55
179	,, in bottles .....doz.	2 50	55
180	,, in bottles, special, malt and other..... ,,	6 00	35
181	*Chacoli*: in casks or demijohns .....litre	0 07	55
182	In bottles .....doz.	1 50	55
183	*Chicu*: in casks or demijohns .....litre	0 08	55
184	In bottles .....doz.	3 00	55
185	Cognac: in casks or demijohns, not exceeding 50° centesimal in strength .....litre	0 50	55
186	In bottles, not exceeding 50° centesimal in strength .....doz.	7 00	55
187	Fernet: in casks or demijohns, up to 68° centesimal in strength .....litre	0 50	55
188	In bottles .....doz.	10 00	55
189	Gin: in bottles, aromatic, Old Tom, Schnapps or the like, not exceeding 50° centesimal in strength .....doz.	3 00	55
190	In casks or demijohns, not exceeding 50° centesimal in strength .....litre	0 10	55
191	In bottles, common, not exceeding 50° centesimal in strength .....litre	0 20	55
192	Ginger ale .....doz.	2 00	35
193	Brandy from the residue of pressed grape: ("*grapa*") and *pisco*: in casks or demijohns, not exceeding 68° centesimal in strength .....litre	0 20	55
194	In bottles, not exceeding 68° centesimal in strength.....doz.	3 00	55
195	Cherry brandy ("*guindado*"): in casks or demijohns .....litre	0 20	55
196	In bottles .....doz.	3 00	55
197	Grape juice: in bottles, without alcohol..... ,,	2 00	35
198	Kirsch: in casks or demijohns, not exceeding 50° centesimal in strength .....litre	0 35	55
199	In bottles, not exceeding 50° centesimal in strength .....doz.	6 00	55
200	Liqueurs: in bottles, Grande Chartreuse, up to 50° centesimal in strength .....doz.	16 00	55
201	Of other labels, of all kinds, up to 50° centesimal in strength .....doz.	8 00	55
202	In casks or demijohns, of all kinds, up to 50° centesimal in strength .....litre	0 60	55
203	Punch: in bottles.....doz.	6 00	55
204	Refreshing drinks: in bottles, of all kinds .... ,,	4 00	35
205	Rum: in casks or demijohns, not exceeding 50° centesimal in strength .....litre	0 30	55
206	In bottles, not exceeding 50° centesimal in strength .....doz.	6 00	55
207	Cider or apple wine: in casks or demijohns ..litre	0 10	40
208	In bottles .....doz.	1 80	55
209	Soda water..... ,,	1 80	35
210	Vermouth: in casks or demijohns.....litre	0 30	55
211	In bottles .....doz.	4 50	55
212	Wines: Champagne, in bottles ..... ,	10 00	55
213	In bottles, of all kinds, including sparkling wines doz.	8 00	55
214	Port, Sherry, Madeira, Rhine, Chateau-Margaux, Chateau-Laffite, Chateau-Yquem and other fine wines, in casks or demijohns .....litre	0 50	55
215	Muscatel, Marsala, Nebiolo, Barolo, Sauternes, Moselle, sweet and dessert wines and other wines of current quality, in casks or demijohns litre	0 15	55
216	Common claret, Moselle, Carlon, Priorato, dry wine, Barbera, and other common wines, in casks or demijohns, not exceeding 15° centesimal in strength and containing not more than 35 ‰ of dry extract and no reducing sugar litre	0 10	40
217	Wine or must, alcoholized or concentrated, and *mistelas* .....litre	1 00	40
218	Whisky: in cask or demijohns, not exceeding 50° centesimal in strength .....litre	0 50	55
219	In bottles, not exceeding 50° centesimal in strength.....doz.	6 00	55

III.—Tobacco.

Cigars, Cigarettes and Snuff.

Nos.	Goods.	Valuation. Pesos.	Duties %.
220	Cigarettes of all kinds, including immediate receptacles .....kilo.	4 00	55
221	Cigars of Havana tobacco, in bulk, wrapped or in any other immediate container, including the latter .....kilo.	10 00	55
222	Of common tobacco (not Havana), howsoever packed, of all kinds, including the container kilo.	3 00	55
223	Tobacco stalks. G.W. .....,,	0 10	55
224	*Pichua*..... ,,	0 80	55
225	Snuff, including wrappers..... ,,	1 20	55
226	Tobacco, in leaf, of all kinds. G.W..... ,,	0 50	55
227	Cut, of all kinds, including immediate receptacle kilo.	1 00	55

IV.—Leather and Tanned Skins.

Notes.—1. All goods enumerated in this Section and dutiable by weight shall be assessed inclusive of boxes, paper and wrappers.

2. Kid skins for footwear shall be those weighing not more than 3 kilos. per doz.

Nos.	Goods.	Valuation. Pesos.	Duties %.
228	Calf skins, waxed or tanned, in natural state..kilo.	2 50	55
229	Varnished imitation chamois and of other kinds, including Russia leather .....kilo.	4 50	55
230	Goat and *cabrillonas* skins, greased ..... ,,	2 20	55
231	Moroccoed, black or coloured..... ,,	3 50	55
232	Or *cabrillonas* skins, including *mestizas*, black or coloured, for any purpose and howsoever tanned .....kilo.	4 00	55
233	Kid skins, for gloves ..... ,,	8 00	55
234	For footwear, including lamb skins ..... ,,	5 00	55
235	Sheep skins: tanned, called morocco, of any colour. basil of all kinds, chamoised skins for cleaning ("*para repasar*"). skins with the wool on, lined or not, and double skins.....kilo.	1 50	55
236	Tanned in any other manner ..... ,,	2 50	55
237	Tapir skins ("*Carpinchos*")..... ,,	0 50	55
238	Pig and seal skins, of all kinds ..... ,,	3 00	55
239	Cruppers or pieces of leather, of all kinds .... ,,	1 50	55
240	Skins: sloth ("*perico ligero*") .....each	1 00	55
241	Green hides, of all kinds .....kilo.	0 20	35
242	Colt skins, varnished or tanned, in any form.. ,,	2 80	55
243	Sole leather: patent ..... ,,	2 80	55
244	Tanned in any other form ..... ,,	1 50	55
245	Imitation or compressed leather waste..... ,,	0 30	55
246	Tanned cow hides, in any form..... ,,	2 80	55

V.—Coach-builders' and Harness-makers' Wares.

Notes.—1. Articles dutiable by weight shall be assessed inclusive of the weight of paper, cases and wrappers, and also of bales, if any.

2. As regards the items relating to reins and bridles, it should be noted that if bridles or reins are imported separately, their valuation will be reduced by one half.

3. As to the number of seats in carriages, the driver's seat is not to be taken into account.

Nos.	Goods.	Valuation. Pesos.	Duties %.
247	Saddle trees, without spring.....doz.	8 00	55
248	The same, with spring ..... ,,	12 00	55
249	Saddle frames, for draught harness, for pony carriages or carts .....doz.	4 00	55
250	The same, for tilburies or carriages ..... ,,	10 00	55
251	Harness of all kinds: for a single horse, with iron buckles, black or tinned .....each	30 00	55
252	The same, for two horses ..... ,,	50 00	55
253	With buckles covered with leather, bronzed, silvered, nickelled, or of other metals, for a single horse .....each	60 00	55
254	The same, for two horses ..... ,,	100 00	55
255	Incomplete. (*To be appraised as if complete*)....	—	55
256	North American, special for light carriages of same origin or their imitations, for a single horse .....each	15 00	55
257	The same for two horses ..... ,,	25 00	55
258	Whiplashes ("*azoteras*") of all kinds .....doz.	2 50	55
259	Cruppers of all kinds..... ,,	3 00	55
260	Trunks of all kinds. (*According to the declared value*)	—	55
261	Muzzles: of leather, for horses, of all kinds....doz.	12 00	55
262	For dogs, of all kinds..... ,,	4 00	55
263	Whip handles: of wood or cane, worked, for carriages .....doz.	5 00	55
264	The same, for carts, of all kinds..... ,,	1 00	55
265	Of plaited thread, with or without loop ("*presilla*") .....doz.	1 00	55
266	Carriage bodies, unfinished: for landaus or broughams .....each	75 00	55
267	For victorias or brakes..... ,,	40 00	55
268	For tilburies ..... ,,	20 00	55
269	Pack-saddle paddings ("*caronas*") of sole leather: without ornaments.....each	2 00	55
270	With ornaments ..... ,,	3 00	55
271	Carriages: North American, four wheeled, with seating for six or more.....each	150 00	55
272	The same, four wheeled, with seating for four each	100 00	55
273	,, four wheeled, with seating for two each	60 00	55
274	,, two wheeled, with seating for more than two .....each	50 00	55
275	The same, two wheeled, with seating for two each	30 00	55
276	For roads, with frame without body, called "sulkies," two wheeled.....each	12 00	55
277	Sulkies for racing ..... ,,	80 00	55
278	Of other origin, landaus or vis-à-via ..... ,,	600 00	55
279	As above, broughams..... ,,	450 00	55
280	,, victorias and milords ..... ,,	350 00	55
281	,, tilburies or brakes ..... ,,	175 00	55
282	Automobiles. (*According to the declared value*)	—	55
	Accessories and duplicate parts for automobiles:		
283	Hoods.....kilo.	2 00	35
284	Inner tubes ("*camuras*")..... ,,	2 00	35
285	Non-skidding bandages..... ,,	1 50	35
286	Coils and magnetos..... ,,	2 50	35
287	Parts for motors (valves, springs &c.) .... ,,	1 10	35
288	Parts for carriages or carts (axles, gears, hoods, brakes &c.) .....kilo.	0 60	35
289	Pumps ..... ,,	1 30	35
290	Hooters ..... ,,	2 50	35
291	Portfolios and bags, of leather for travellers and conductors.....doz.	9 00	55
292	Girths of twine, with buckles or rings..... ,,	12 00	55
293	The same, unfinished..... ,,	6 00	55
294	Of pure or mixed wool ..... ,,	6 00	55
295	Surcingles of pure or mixed wool ..... ,,	12 00	55
296	Cockades of zinc or brass .....kilo.	0 70	35
297	Large and small straps: of leather, for bits....doz.	0 50	55

V.—COACH-BUILDERS' AND HARNESS-MAKERS' WARES—continued.

Nos.	Goods.	Valuation. Pesos.	Duties %.
298	The same, for travelling rugs, including gun straps .....doz.	2 50	55
299	Stirrup leathers .....pair	0 75	55
300	Lanterns for carriages: with or without glass.. ,,	6 00	35
301	Unfinished, or in detached pieces .....kilo.	2 50	35
302	Front bands: common .....pair	0 30	55
303	Silvered ..... ,,	1 50	55
304	Driving and riding whips: for carts or pony carriages, plain or twisted .....doz.	2 50	55
305	For horsemen, plain, short, of plaited thread, very common, without lash.....doz.	1 00	55
306	The same, other kinds, with or without leather handle, without lash .....doz.	3 50	55
307	The same, of wood, cane, or rush, without plaiting or lash.....doz.	6 00	55
308	The same, of plaited leather, without lash ..doz.	8 00	55
309	,, of wood or cane, and those of figured wood .....doz.	6 50	55
310	The same, of plaited leather..... ,,	12 00	55
311	,, with handle of whalebone or ivory ,,	60 00	55
312	Saddle cloths ("*mandiles*"): of felt, without sewing kilo.	1 00	55
313	Other sorts, of all kinds ..... ,,	1 20	55
314	Hopples of leather, of all kinds .....doz.	7 00	55
315	Horse cloths: of jute or cotton or of both mixed together, with or without surcingles.....kilo.	0 75	55
316	Of jute or cotton, with admixture of flock wool, with or without surcingles .....kilo.	1 00	55
317	Of pure or mixed wool, with or without surcingles kilo.	2 00	55
318	Martingales of all kinds .....each	1 50	55
319	Leather slices for harness.....kilo.	1 50	55
320	Breast bands: of patent leather.....each	3 50	55
321	Of cow hide ..... ,,	2 50	55
322	False (false martingales) ..... ,,	1 50	55
323	*Pellones* or small English cushions: of pure or mixed wool .....each	1 50	55
324	The same, of cotton, linen, hemp, jute or admixture of these materials .....each	1 00	55
325	Chilian ..... ,,	4 00	55
326	Reins and bridles: single, with tinned buckles, for riding .....doz.	5 00	55
327	The same, double..... ,,	8 00	55
328	,, single, with nickeled, silvered, or covered buckles .....doz.	10 00	55
329	The same double..... ,,	18 00	55
330	,, single, stitched ("*pespuntadas*") ,,	18 00	55
331	,, double ..... ,,	26 00	55
332	Reins without bridles: single, for a single draft horse pair	3 50	55
333	The same, for two horses..... ,,	7 00	55
334	The same, stitched ("*pespuntadas*"), for a single horse .....pair	5 00	55
335	The same, stitched ("*pespuntadas*"), for two horses .....pair	9 00	55
336	Travelling bags of cloth .....each	2 00	55
337	Saddles of all kinds ..... ,,	12 00	55
338	,, for children ..... ,,	6 00	55
339	Seats, complete or not, for carriages..... ,,	5 00	55
340	*Sobrepuestos* of sloth skin ("*perico ligero*") .. ,,	5 00	55
341	Others, of all kinds..... ,,	1 00	55
	Valises, portmanteaus and travelling bags, of leather:		
	Hand, not exceeding 25 centimetres, without accessories (*see* Nos. 2973-2977)		
342	Hand, from 26 to 35 centimetres .....each	2 00	55
343	,, from 36 to 45 ,, ... ,,	3 00	55
344	,, from 46 to 55 ,, ... ,,	4 00	55
345	,, from 56 to 65 ,, ... ,,	5 50	55
346	,, larger..... ,,	8 00	55
347	,, with accessories or made to contain accessories. (*According to the declared value.*)	—	55
348	Hand, of cloth, imitation leather or oilcloth (*rebate 50 % according to kind*).....	—	55

VI.—FOOTWEAR.

Notes.—Infants' shoes will be regarded as those up to 16 centimetres in length: children's, those of more than 16 and up to 25 centimetres exclusive; men's, those of more than 25 centimetres; and women's, those of more than 23 centimetres. These measures shall be taken regardless of the sole.

2.—The goods enumerated in this section, and dutiable by weight, shall be assessed inclusive of boxes, wrappers, paper and packing, unless the mode of weighing them should be specially provided.

3.—Any half pair shall be assessed on the basis of half the valuation allotted for the complete pair.

Footwear of Leather, with or without applications or ornaments of cloth.

Nos.	Goods.	Valuation. Pesos.	Duties %.
	For Men.		
349	Top boots of all kinds.....12 pairs	50 00	55
350	Boots: common..... ,,	12 00	55
351	Current quality or fine..... ,,	30 00	55
352	Shoes: common..... ,,	8 00	55
353	Current quality or fine..... ,,	20 00	55
	For Women.		
354	Top and other boots: common..... ,,	12 00	55
355	Current quality or fine..... ,,	24 00	55
356	Shoes: common..... ,,	6 00	55
357	Current quality or fine..... ,,	15 00	55
	For Children.		
358	Top and other boots: common..... ,,	6 00	55
359	Current quality or fine..... ,,	12 00	55
360	Shoes: common..... ,,	4 00	55
361	Current quality or fine ..... ,,	8 00	55
	For Infants.		
362	Top and other boots, and shoes.....12 pairs	6 00	55
363	Low shoes or slippers: with or without lining other than silk or imitation thereof .....12 pairs	10 00	55
364	With lining of silk or imitation thereof.. ,,	14 00	55
	Unenumerated Footwear.		
365	Sandals (of all sizes): common .....kilo.	0 50	55
366	Imitating shoes ..... ,,	0 70	55
367	Special, for bathing ..... ,,	1 00	55
368	Top boots (of all sizes): common, of leather, with soles of esparto or hemp .....12 pairs	20 00	55
369	Common, of cloth, with soles of esparto or hemp 12 pairs	12 00	55
370	Boots: sporting, for men or women ..... ,,	18 00	55
371	The same, for children ..... ,,	12 00	55
372	Boots and shoes (of all sizes): of felt called *de cremea* .....12 pairs	6 00	55
373	The same, with elastic..... ,,	9 00	55
374	Of oilcloth and felt, for children ..... ,,	3 00	55
375	The same, for infants ..... ,,	1 50	55
376	The same, for men and women..... ,,	5 00	55
377	Of pure or mixed silk ..... ,,	16 00	55
378	Of cloth, with soles of rubber or other materials, for infants .....12 pairs	5 00	55
379	The same, for children ..... ,,	6 00	55
380	The same, for women and men..... ,,	12 00	55
381	With soles of wood, except those for children ,,	12 00	55
382	Of rubber, including top boots, weighed together with the packing .....kilo.	1 25	55
383	Of cloth and rubber, with soles of rubber, having up to 25 centimetres .....12 pairs	3 00	55
384	The same, larger sizes..... ,,	7 00	55
385	Of leather, common, with soles of esparto or hemp 12 pairs	10 00	55
386	Of cloth, common, with soles of esparto or hemp 12 pairs	6 00	55
387	Uppers or quarters: for men's top boots, of all kinds 12 pairs	24 00	55
388	For women's top boots, of all kinds .... ,,	12 00	55
389	For boots, of all kinds, for men and women ,,	10 00	55
390	For children. (*Half the valuation, according to kind.*)	—	55
391	Slippers (of whatever size): of canvas, plush or felt, with or without heels, for men or women 12 pairs	5 00	55
392	The same for children ..... ,,	3 00	55
393	And shoes of prunello, for men..... ,,	6 00	55
394	The same, for women ..... ,,	5 00	55
395	Leggings (of whatever size), of leather of all kinds kilo.	5 00	55
396	Soles and heels of rubber, with or without intercalated tissue .....kilo.	1 00	35
397	Bath shoes, with border ("*frisa*").....12 pairs	1 00	55
398	Sporting shoes (of whatever size)..... ,,	6 00	55
399	Clogs (of whatever size): exclusively of wood ,,	3 00	55
400	Of wood, with leather or lined ..... ,,	6 00	55
	Requisites and Accessories.		
401	Button hooks of iron, with or without wooden handle ..... kilo.	0 50	35
402	Blacking: in paste for footwear ..... ,,	0 25	35
403	,, liquid, for footwear and harness or carriage hoods .....litre	0 35	35
404	Shoemakers' pitch .....kilo	0 40	35
405	,, bristles ..... ,,	4 00	35
406	Ribbons or laces, other than of pure or mixed silk ,,	1 00	35
407	Counters of cardboard, for footwear ..... ,,	0 15	35
408	Peg cutters ..... ,,	2 00	35
409	Elastics for footwear: with silk ..... ,,	3 50	40
410	Without silk ..... ,,	2 00	35
411	Boot trees (*encopias*) of all kinds, finished or not pair	1 50	35
412	Boot lasts: of all kinds, without plate, finished or not .....pair	0 50	35
413	With plate or ferrules..... ,,	0 80	35
414	Small lamps for shoemakers.....doz.	0 60	35
415	Cream ("*liquido ceratico*") for shoemakers. G.W. kilo.	0 06	35
416	Apparatus for fixing eyelets and buttons..... ,,	0 50	35
417	Eyelets of all kinds for footwear..... ,,	1 00	35
418	Soles: of all kinds for slippers ..... ,,	0 30	35
419	For boots and shoes ..... ,,	0 35	35
420	Heels: of cardboard, not covered..... ,,	0 15	35
421	Of all other kinds or fashions, not enumerated 12 pairs	1 00	35
422	Morocco leather or lining for footwear, of skin, with or without inscription .....kilo.	5 00	55
423	Special ink for dyeing soles. G.W ..... ,,	0 08	35

VII.—FURNITURE.

Notes.—1. All furniture without exception must be declared with detailed statement of the quantity by units or dozens, according to the kind or value.

2.—The valuations given in the present Section apply indiscriminately to finished or unfinished furniture.

3.—Assessment according to declared value will be made in the case of fine or superfine furniture exceeding in value the valuations fixed in the present Section, by reason of its richness, the quantity or quality of ornaments, whether consisting of carvings, bronze, inlaid work, gildings or coatings such as lacquer, Martin's varnish or other.

4.—In declarations of value regarding unenumerated or used furniture, they are not to include articles having a valuation in the Tariff, such as carpets, shag, curtains, hangings, &c. In each case the importers will have to declare them separately with designation of weight.

Nos.	Goods.	Valuation. Pesos.	Duties %.
	5.—As regards bedroom furniture incompletely assorted, each piece of furniture shall be declared with the valuation assessed thereon.		
424	Sideboards: composed of one or two parts, of painted or varnished wood .....each	30 00	55
425	The same, of mahogany, oak or walnut.... ,,	60 00	55
426	The same, composed of three parts ..... ,,	125 00	55
427	Piano stools of all kinds ..... ,,	3 00	55
428	Metallic cushions for billiard tables ....set of four	8 00	55
429	Footstools: of all kinds .....doz.	12 00	55
430	Of all kinds, North American style ..... ,,	4 00	55
431	Bidets of all kinds, with wooden mounting....each	5 00	55
432	Billiard tables: without pockets ..... ,,	150 00	55
433	Of any other kind ..... ,,	300 00	55
434	Billiard balls; of ivory, finished or not.....kilo.	20 00	35
435	Other kinds ..... ,,	15 00	35
436	Curtain loop holders, of wood, of all kinds .... doz.	5 00	55
437	Coffins of all kinds .....each	40 00	55
438	Bedsteads, common, of white wood, painted or varnished, for one person .....each	8 00	55
439	The same, for two persons (large bedsteads) ..	12 00	55
440	The same, for children ..... ,,	4 00	55
441	Of other wood or veneered, for one person .. ,,	40 00	55
442	The same for two persons (large bedsteads).. ,,	60 00	55
443	The same for children ..... ,,	15 00	55
444	Folding cots or iron bedsteads. G.W.....kilo.	0 11	55
445	The same, with bronze parts. G.W..... ,,	0 18	55
446	The same of bronze..... ,,	0 50	55
447	Mantle pieces: of wood of all kinds, up to current quality .....each	50 00	55
448	The same, fine. (*According to the declared value.*)	—	55
449	Webbing of cotton, jute, pita or hemp, for furniture springs.....kilo.	2 00	35
450	Wire mattresses. G.W..... ,,	0 15	55
451	Mattresses: of wool. G. W. ..... ,,	0 55	55
452	Of horse-hair, of all kinds. G.W..... ,,	1 00	55
453	Swings of all kinds, complete or not..... ,,	0 20	55
454	Chests-of-drawers of all kinds: up to current quality .....each	20 00	55
455	Fine..... ,,	40 00	55
456	As above, with desk. (*Increased by 50% according to kind.*).....	—	55
457	Bed canopies ("*coronas*") of all kinds.....each	5 00	55
458	Work tables of all kinds: up to current quality ,,	5 00	55
459	Fine..... ,,	10 00	55
460	Cradles: of painted wood, up to current quality ,,	3 00	55
461	The same, with gilding..... ,,	8 00	55
462	Or cots of the North American style, common ,,	1 20	55
463	Desks: of white wood, painted, for ladies .... ,,	8 00	55
464	The same, of other wood ..... ,,	15 00	55
465	So-called "*Bureaux ministres*" of wood, up to current quality.....each	20 00	55
466	The same, fine ..... ,,	40 00	55
467	The same, cylindrical or revolving, North American style, of all kinds .....each	50 00	55
468	Etagères for glass ware, for dining rooms, of all kinds .....each	50 00	55
469	Book cases, revolving..... ,,	12 00	55
470	Or libraries, with doors..... ,,	30 00	55
471	Music, low, of all kinds..... ,,	4 00	55
472	The same, high ..... ,,	8 00	55
473	Corner brackets, up to current quality..... ,,	10 00	55
474	Fine..... ,,	20 00	55
475	Fibres for seat-caning ("*esterilla*") .....kilo.	0 30	15
476	Curtain galleries, plain, gilt or varnished, with or without brackets.....each	3 00	55
477	The same, with carved ornaments, with or without brackets.....each	8 00	55
	Bed room furniture (merely consisting of one bedstead, one chest of drawers, one wash stand, one small table, one towel rack, four chairs, one lounge ["*silla de hamaca*"] and one night table):		
478	Of oak or walnut, common .....suite	50 00	55
479	Of oak or walnut, up to current quality .... ,,	100 00	55
480	Of painted wood or of pitch-pine, common .. ,,	30 00	55
481	The same, up to current quality..... ,,	50 00	55
482	Wash stands: small, of white wood, painted or varnished, with or without marble, having up to 70 centimetres.....each	3 60	55
483	The same, of other wood ..... ,,	6 00	55
484	Large, without dressing table, of wood of all kinds, up to current quality .....each	20 00	55
485	The same, with dressing table, up to current quality, including toilet .....each	30 00	55
486	The same, fine..... ,,	50 00	55
487	Tables: night, up to current quality..... ,,	4 00	55
488	The same, fine..... ,,	8 00	55
489	Dining room, common ..... ,,	10 00	55
490	The same, current quality ..... ,,	25 00	55
491	The same, fine ..... ,,	50 00	55
492	Carving, up to current quality ..... ,,	20 00	55
493	The same, fine ..... ,,	40 00	55
494	Centre, four legged, up to current quality .. ,,	15 00	55
495	The same, fine ..... ,,	30 00	55
496	Single legged, with or without marble, up to current quality, and tea tables .....each	8 00	55
497	The same, fine ..... ,,	16 00	55
498	Card, of all kinds..... ,,	10 00	55
499	Furniture: of ordinary osier, common.....kilo.	0 25	55
500	The same, up to fine quality or combined with other materials .....kilo.	0 50	55
501	Unenumerated. (*According to the declared value*)	—	55
502	Discs ("*obleas*") for fixing billiard-cue tips ..kilo.	1 00	35
503	Curtain poles, with or without brackets or accessories .....pair	3 00	55
504	Clothes racks: Standing, of all kinds, of painted white wood .....each	3 00	55
505	The same, of other wood ..... ,,	5 00	55
506	Of wood, hanging, also folding, with iron hooks, common.....doz.	1 00	55
507	The same, current quality ..... ,,	5 00	55
508	The same, fine ..... ,,	10 00	55
509	Corner and other brackets, hanging, of all kinds doz.	24 00	55
510	Wardrobes: without mirror, single door, common each	15 00	55
511	With single or double door, current quality.. ,,	30 00	55
512	The same, fine, and those with three doors..each	50 00	55
513	With mirrors. (*Increased by 25% according to kind.*)	—	55
514	Chairs: of painted or varnished wood, with seat of wood, North American style.....doz	5 00	55
515	The same, North American style, with caned seat ("*de esterilla*") with or without arms, not enumerated .....doz.	7 00	55
516	The same, of walnut, North American style ,,	18 00	55
517	Of all kinds, with seat caned or not upholstered, of painted or varnished wood, including those imitating bamboo or of bent wood, and chairs with seat of stamped, painted or varnished wood .....doz.	12 00	55
518	The same, of mahogany, oak, walnut or jacaranda, up to current quality.....doz.	25 00	55
519	As above, fine ..... ,,	50 00	55
520	Of painted or varnished wood, with caned seat and back, including those imitating osier or of bent wood, and those with seat and back of painted, stamped or varnished wood.....doz.	16 00	55
521	As above, fine ..... ,,	25 00	55
522	As above, of mahogany, oak, walnut or jacaranda, up to current quality.....doz.	30 00	55
523	As above, fine ..... ,,	60 00	55
524	As above, with seat and back of leather.... ,,	70 00	55
525	Lounges, with or without arms, and folding chairs, North American style .....doz.	16 00	55
526	As above, of walnut, North American style.. ,,	30 00	55
527	Lounges, with seat or seat and back caned, of painted or varnished wood, North American style .....doz.	32 00	55
528	As above, of mahogany, oak or walnut, with caned seat and back .....doz.	60 00	55
529	Of all kinds, folding or travelling, with canvas doz.	15 00	55
530	Mechanical, on wheels, for children ..... ,,	25 00	55
531	High, for children ..... ,,	20 00	55
532	Other kinds, for children. (*Dutiable under the respective numbers with a rebate of 30%.*)	—	55
533	Office, with or without spring, of painted or varnished wood, with caned seat, North American style.....doz.	35 00	55
534	As above, of walnut ..... ,,	50 00	55
535	Prie Dieu, of all kinds, finished or not.....each	5 00	55
536	With arms, of the kinds classed in Nos. 517 to 524 inclusive (*with a surtax of 30% according to kind.*)	—	55
537	Revolving chairs and arm chairs, covered with leather .....each	15 00	55
538	As above, with caned seat..... ,,	5 00	55
539	Sofas of white wood, painted or varnished, skeleton or caned..... ,,	10 00	55
540	As above, of mahogany, oak, walnut or jacaranda each	20 00	55
541	As above, covered with leather ..... ,,	35 00	55
542	Of bent wood or imitation osier, with caned seat or with seat of painted, stamped or varnished wood .....each	5 00	55
543	As above, with seat and back caned or of painted, stamped or varnished wood.....each	7 00	55
544	As above, with three medallions ..... ,,	12 00	55
545	Billiard cue tips .....kilo.	3 00	35
546	Billiard cues, common, of one or more pieces..doz.	8 00	55
547	Fine, inlaid ..... ,,	20 00	55
548	Towel racks: of white or painted wood ..... ,,	5 00	55
549	Of mahogany, oak, walnut or jacaranda .... ,,	15 00	55
550	Toilet sets, of all kinds or for shaving.... .each	7 00	55

VIII.—JEWELLERY.

Notes.—1.—Cases containing jewels, watches or articles of gold or silver shall be declared separately.

2.—If articles of glass or porcelain combined with silver may be weighed separately, the silver parts shall be dutiable according to No. 551.

3.—In case of jewels of gold, fitted with precious stones, the net weight thereof and the quality of the gold must be declared.

4.—If watches, clocks and time pieces are imported incomplete, or if the clock or time piece cases are presented for clearance separately, such watches, clocks and time pieces and cases shall be dutiable according to the corresponding number as if complete.

5.—Jewels and articles of gold or silver shall be weighed together with their paper or tissue wrappers.

551	Ornaments and fancy articles: of silver, without appendages of crystal, porcelain or steel ..kilo.	25 00	5
552	Of crystal, porcelain or steel, combined with silver .....kilo.	10 00	35
553	Jewellery and articles of utility: of gold of a fineness of 750 thousandths (18 carats), without precious stones, with or without false stones gramme	0 60	5
554	Of gold, of a fineness of less than 750 thousandths, without precious stones, with or without false stones .....gramme	0 30	5

VIII.—JEWELLERY—continued.

Nos.	Goods.	Valuation. Pesos.	Duties %.
555	Of silver, of all kinds, without precious stones, with or without false stones .....kilo.	30 00	5
556	With precious stones. (*According to the declared value.*)	—	5
557	Coral: of all kinds.....kilo.	15 00	5
558	Imitation ..... ,,	5 00	35
559	Jewel cases: of all kinds, with outer cover of paper or tissue not containing silk ....kilo.	5 00	35
560	The same, of any other kind ..... ,,	10 00	35 or 40
561	Watch cases, of wood, of any size .....each	0 75	35
562	Keys of metal, common, for watches or clocks gross	2 00	35
563	Precious stones, unset: brilliants .....gramme	45 00	2
564	Rubies, rose diamonds ..... ,,	30 00	2
565	Emeralds, pearls and sapphires ..... ,,	15 00	2
566	Topazes, opals, amethysts, turquoises and garnets gramme	8 00	2
567	False, white or coloured..... ,,	0 40	35
568	Watches: of gold, with single or double case, with independent seconds or of any other complicated system, for gentlemen .....each	50 00	5
569	For gentlemen, of gold, with single or double case.....each	25 00	5
570	The same, for ladies ..... ,,	15 00	5
571	The same, with diamonds, fine pearls or other stones.....each	25 00	5
572	Of silver, for gentlemen or ladies, of any system, up to current quality.....each	4 00	5
573	Of silver, fine, or of complicated system.... ,,	12 00	5
574	Gold plated, of all kinds .... ,,	5 00	35
575	Of common metals, whether gilt, silvered, nickeled, enamelled, oxidised, or not, of all kinds .....each	2 00	35
576	Alarm clocks: up to current quality .....doz.	7 00	35
577	The same, fine or fancy ..... ,,	20 00	35
578	Hanging or standing clocks, up to current quality each	3 00	35
579	The same, fine or fancy..... ,,	10 00	35
580	Jewellers' goods. (*According to the declared value.*)	—	35
581	Watch glasses.....100	1 00	35

IX.—MUSICAL INSTRUMENTS.

Notes.—1.—Goods enumerated in this Section and dutiable by weight shall be assessed inclusive of paper boxes and wrappers.

2.—Valuations established in this Section shall apply indiscriminately to musical instruments, finished or unfinished, complete or not.

Nos.	Goods.	Valuation. Pesos.	Duties %.
582	Accordions of all kinds.....doz.	16 00	35
583	Altos, piston or cylinder .....each	9 00	35
584	Bows for basses, violoncellos or violins..... ,,	0 50	35
585	Aristons of all kinds: Up to 35 centimetres .. ,,	2 00	35
586	Larger sizes, current quality ..... ,,	5 00	35
587	Larger sizes, fine..... ,,	10 00	35
588	Harmonicas and fifes: single, of all kinds, with or without bells .....doz.	1 50	35
589	Double or treble, of all kinds ..... ,,	3 00	35
590	Harmoniums, with four octaves, without stops..each	22 00	35
591	With stops. (*According to the declared value*)....	—	35
592	Harps: Common.....each	100 00	35
593	Erard's and other manufacturers', fine .... ,,	400 00	35
594	Music stands. (*According to the declared value*) ..	—	35
595	Bassoons, piston or cylinder.....each	12 00	35
596	Bandores, of all kinds..... ,,	5 00	35
597	Barytones, piston or cylinder ..... ,,	11 00	35
598	Bass drums, with or without accessories ..... ,,	11 00	35
599	Strings for musical instruments.....kilo.	2 60	35
600	Drums for the military.....each	8 00	35
601	Wooden cases: for violins and mandolines.... ,,	1 50	35
602	For violoncellos ..... ,,	5 00	35
603	Flageolets: of box-wood or whitewood, common doz.	3 00	35
604	Of ebony or grenadillo.....each	2 00	35
605	Organ pipes..... ,,	8 00	35
606	Zithers (*According to the declared value*).....	—	35
607	Clarions for the military .....each	1 60	35
608	Harmony trumpets ("*clarines de armonia*"),piston or cylinder.....each	7 00	35
609	Clarinets: of box-wood ..... ,,	6 00	35
610	Of ebony or grenadillo ..... ,,	10 00	35
611	Boehm's system ..... ,,	30 00	35
612	Keys of all kinds..... 100	2 00	35
613	Double basses: piston or cylinder.....each	14 00	35
614	Stringed..... ,,	21 00	35
615	Contraltos or bugles, piston or cylinder ..... ,,	7 00	35
616	Cornets à piston ..... ,,	6 50	35
617	Horns for diligences or tramways .... ,,	0 50	35
618	Strings: steel for musical instruments.....kilo.	1 50	35
619	The same, gut or silk ..... ,,	7 00	35 or 40
620	Chinese bells of all kinds..... ,,	12 00	35
621	Tuning forks of all kinds .....doz.	3 00	35
622	Fagots of all kinds.....each	20 00	35
623	Ophicleides of all kinds..... ,,	10 00	25
624	Flutes: of box-wood, with single key..... ,,	0 50	35
625	The same, with five keys ..... ,,	2 00	35
626	Of ebony, with single key..... ,,	2 00	35
627	The same, with more than one key (*Increased by 50 centavos per key*)	—	35
628	Of wood, Boehm's, Swoni's and Sigler's systems each	35 00	35
629	The same of silver (*According to the declared value*)	—	5
630	Phonographs, graphophones and the like, of all kinds. *According to the declared value*)	—	35
631	Cylinders or discs, recorded for the above instruments .....doz.	3 00	35
632	The same, not recorded..... ,,	1 20	35
633	Guitars: up to current quality .....each	2 50	35
634	Fine..... ,,	16 00	35
635	Tuning keys, for pianos.....doz.	2 40	35
636	Mandolines of all kinds.....each	6 00	35
637	Bass drum sticks..... ,,	0 20	35
638	Metronomes, of all kinds ..... ,,	2 00	35
639	Printed music .....kilo.	0 80	Free
640	Oboes, of ebony or grenadillo.....each	16 00	35
641	Ocarinas of terra cotta .....doz.	3 00	35
642	Piccolos: of box-wood with one key..... ,,	4 00	35
643	The same, with five keys.....each	1 50	35
644	Of ebony or grenadillo, with up to five keys ,,	3 00	35
645	Boehm's system, of all kinds ..... ,,	15 00	35
646	Organs. (*According to the declared value*)	—	35
647	Drum sticks .....pair	0 20	35
648	Skins: for bass drums .....each	1 50	35
649	For drums..... ,,	0 30	35
650	Pianistas or pianolas, of all kinds ..... ,,	150 00	35
651	Pianos: grand or semi-grand, of all kinds .... ,,	300 00	35
652	,, upright, of all kinds ..... ,,	150 00	35
653	Cymbals, Turkish .....pair	10 00	35
654	Other kinds ..... ,,	5 00	35
655	Bass drum stands, of all kinds .....each	1 20	35
656	Side drum stands, of all kinds ..... ,,	1 00	35
657	Bridges for stringed instruments.....100	2 00	35
658	Band drums ("*redoblantes*"), of all kinds ....each	8 00	35
659	Saxhorns, of all kinds..... ,,	25 00	35
660	Sopranos, piston or cylinder ..... ,,	6 00	35
661	Mutes, of all kinds.....100	0 60	35
662	Trombones, piston or cylinder.....each	8 00	35
663	Horns: hunting..... ,,	4 00	35
664	Piston or cylinder..... ,,	12 00	35
665	Violas and violins: of all kinds, including bows, without cases .....each	7 00	35
666	Silent, for practising, including bows, without cases.....each	4 00	35
667	Violoncellos, of all kinds..... ,,	15 00	35

X.—HATMAKERS' WARES.

Notes.—1. Unenumerated hats for children shall be assessed with a rebate of 40% on the respective valuations appearing in this Section.

2. Articles dutiable by weight shall be assessed inclusive of boxes, parcels, and paper wrappers.

3. Common hats so-called "*de petate*" of chip, cane and wool, and also caps of wool and oilcloth shall be dutiable at the rate of 25 %.

Nos.	Goods.	Valuation. Pesos.	Duties %.
668	Wings of linen cloth, with sizing, for hats....kilo.	1 00	35
669	Berets: of cloth or felt, fine ..... ,,	6 00	40
670	The same, up to current quality ..... ,,	2 50	40
671	Shapes of straw, of all kinds, except Panama..doz.	3 00	35
672	Hat shapers, for taking the measure of the head.... .....each	30 00	35
673	Felts, adhering (shapes), for men's or women's hats doz.	6 00	35
674	The same not adhering (blocks), including discs or squares of felt.....doz.	10 00	35
675	In pieces, specially intended for the manufacture of hats.....kilo.	3 00	35
676	Shapes of cork, for the manufacture of helmets..doz.	2 00	35
677	Linings or crowns: of pure or mixed silk....kilo.	10 00	40
678	Of cotton ..... ,,	1 00	35
679	Of paper ..... ,,	0 40	35
680	Caps or hats, sun, for ladies or girls: of cotton..doz.	4 00	40
681	Trimmed, fine, of all kinds..... ,,	50 00	40
682	The same, current quality..... ,,	25 00	40
683	The same, common..... ,,	8 00	40
684	Hat and cap shapes, of all kinds, of straw, horsehair, chip, tulle, canvas, cane, esparto or cotton plush, common, without adhering parts.....doz.	3 00	40
685	The same, current quality, without adhering parts.....doz.	6 00	40
686	The same, fine, including hair felt hats, silk hats, gilt or silvered hats, with or without purl or spangles .....doz.	9 00	40
687	Of cotton or linen, common, for infants.... ,,	1 50	40
688	The same, common, trimmed with ribbons or lace .....doz.	4 00	40
689	The same, current quality..... ,,	6 00	40
690	The same, fine, and those with Valenciennes and their imitations.....doz.	15 00	40
691	The same, of merino, pure or mixed silk, plain or quilted .....doz.	10 00	40
692	The same, embroidered or ornamented..... ,,	15 00	40
693	Bonnets or caps, for men or children: of velvet, silk, pure or mixed, with embroideries of silk, gold or silver .....doz.	40 00	40
694	The same, of velvet, pure or mixed silk, without embroideries..... .. doz.	10 00	40
695	The same, of oilcloth, linen or cotton ..... ,,	2 00	40
696	Of other kinds..... ,,	4 00	40
697	Hat shapes of wood .....each	1 00	35
698	The same, of rubber .... ,,	6 00	35
699	Mourning hat bands, of pure or mixed silk ..kilo.	12 00	40
700	Of other tissues .... ,,	3 00	35
701	Hat boxes, of cloth or basil. ....each	2 00	35
702	The same, of sole leather..... ,,	4 00	55
703	Hats for men: of woollen felt, stiff or with sizing doz.	8 00	25 or 40
704	The same, soft..... .... ,,	6 00	25 or 40
705	Of otter, beaver, *vicuna* or rabbit, hair, stiff or with sizing..... ..doz.	20 00	40
706	The same, soft ..... ,,	14 00	40
707	High crown, varnished, for coachmen..... ,,	15 00	40
708	,, of all kinds . ..... ,,	40 00	40
709	Varnished, for sailors ..... ,,	6 00	40
710	,, for children .... ,,	7 00	40
711	Of Panama straw or its imitations ..... ,,	60 00	40
712	Of Manilla straw or its imitations of all kinds. ,,	10 00	40
713	Of Italian straw, fine..... ,,	8 00	40

Nos.	Goods	Valuation. Pesos.	Duties %.
714	The same, up to current quality ..... doz.	6 00	40
715	Of any other kind of straw, such as rustic, matting, chip, Sumatra, and other vegetable fibres, fine ..... doz.	5 00	40
716	The same, current quality ..... ,,	3 00	40
717	The same, common ..... ,,	1 50	25
718	Of cassimere, with sewing, up to current quality doz.	4 00	40
719	The same, fine ..... ,,	8 00	40
720	Of cotton ..... ,,	3 00	40
721	Of cotton, called helmets ..... ,,	6 00	40
722	The same, of wool pure or mixed with cotton or silk ..... doz.	10 00	40
723	The same, of cork or straw and silk hats, of all kinds ..... doz.	18 00	40
724	Of esparto or chip, with ornaments, for children doz.	3 00	40
725	Bands: of leather, for hats, bonnets or caps, with or without inscriptions ..... kilo.	3 00	35
726	Of paper ..... ,,	0 20	35
727	Of paper and tissue ..... ,,	0 60	35
728	Of pure or mixed silk, waterproof or not .. ,,	8 00	40
729	Visors of celluloid, for kepis or caps ..... ,,	2 00	35
730	Of all other kinds, except those of tortoise-shell or ivory which shall be dutiable as articles of manufactured tortoise-shell or ivory of the Section *Merceries* ..... doz.	1 50	—

XI.—Metals and Metal Goods, Ships' Stores, Wood and Machinery.

Notes.—1. Articles of this Section imported in bales, parcels, crates, bags or rolls shall be dutiable by gross weight; if imported otherwise, they shall be weighed together with the paper, wrappers, cardboard or wooden boxes and reels unless the mode of weighing them should be specially provided.

2. All articles of this Section imported nickelled or polished, but which are not expressly provided for as such, shall be liable to a surtax of 25 % and 15 % respectively.

3. Polished steel wire of less than 1½ millimetres in thickness shall be deemed to be piano strings.

4. When knives and forks are imported separately, they shall be assessed at half the rate assessed thereon in Nos. 993 to 1001.

5. Accessories and duplicate parts of machines shall be appraised according to the corresponding number unless provided for in any special item. The following shall not be considered as duplicate parts nor as forming an integral part of machines: belting of any material, spanners or wrenches, asbestos packing, oil cans, screws, nuts, bolts, rivets, hooks, washers, pins, chains, pulleys, cocks, saws, rings with or without insertions of tissue or metal, whipple-trees, poles and felt of all kinds.

6. The section of copper, bronze or yellow metal shall include articles in which the proportion of said metals represents more than 60 % of the weight.

7. As to the knives dutiable by the centimetre under Nos. 991 and 1002 to 1004 the handle is to be disregarded. When imported in sheaths or covers, the latter are appraised separately.

8.—In the case of the wood of Nos. 1108-1203, with the exception of veneering woods and those dutiable by weight according to Nos. 1181 and 1186, the unit shall be the square metre 25 millimetres in thickness.

9.—Damp caused to tir wood from being exposed on ship's deck shall not be deemed to be damage.

10.—The numbers adopted for the gauge of wire are the English numbers.

Nos.	Goods	Valuation. Pesos.	Duties %.
731	Clamps of all kinds ..... kilo.	0 25	35
732	Can openers: of iron or steel, in the shape of scissors kilo.	1 50	35
733	Of other kinds or shapes ..... doz.	0 70	35
734	Steel in bars, plates or slabs ..... kilo.	0 10	2
735	Sharpening stones: with ivory handles or other fine kinds ..... doz.	12 00	35
736	Without ivory handles, up to current quality. ,,	3 00	35
737	Water or liquid for cleaning metals ..... litre	0 30	35
738	Needles: for sewing bales, bags, sails and mattresses kilo.	1 00	35
739	Weaving ..... ,,	4 00	35
740	Wire: of tinned copper ..... ,,	0 45	35
741	Prepared for bottles ..... ,,	0 08	35
	Of iron or steel, neither galvanized nor polished.		
742	Up to No. 14 inclusive ..... kilo.	0 04	Free
743	From No. 15 and above, also wire cut for book-stitching, including the weight of their boxes and boards ..... kilo.	0 08	35
	Of iron or steel, galvanized:		
744	Up to No. 14, inclusive ..... ,,	0 05	Free
745	From No. 15 to No. 20 ..... ,,	0 10	35
746	Above No. 20 ..... ,,	0 14	35
747	Of iron or steel, barbed, for fencing ..... ,,	0 06	Free
748	Of iron or steel, twisted, for fencing ..... ,,	0 07	35
749	Of polished steel, 1½ millimetres and above.. ,,	0 40	35
750	Of iron or steel, bronzed or coppered of whatever number ..... kilo.	0 08	35
751	The same, in furniture springs ..... ,,	0 09	35
752	Of iron or steel, tinned or nickeled, of whatever number, including special wire for book-stitching and for manufacturing cardboard boxes kilo.	0 11	35
753	Door bolts ("*aldabillas*") of iron, without springs kilo.	0 25	35
754	The same, without springs ..... kilo.	0 40	35
755	Clothes pins: of iron or zinc 100	0 80	35
756	The same, of wood, with or without spring .. ,,	0 50	35
757	Seaweed or zostera. G.W. ..... kilo.	0 05	35
758	Pliers of iron or steel, including those in the shape of pincers and those for cutting wire ..... kilo.	1 20	35
759	Flesh knives for tanners ..... doz.	1 20	35
760	Mortars: of iron ..... kilo.	0 20	35
761	,, of marble ..... ,,	0 08	35
762	,, of stone ..... ,,	0 04	35
763	Aluminium: in ingots or bars ..... ,,	0 60	35
764	In plates ..... ,,	0 80	35
765	Manufactured into saucepans or other household articles, with or without handle of common metals or of wood ..... kilo.	2 00	35
766	Amianthus or asbestos: in sheets (board), in powder and plastic magnesia ..... kilo.	0 10	35
767	Spun, packing stuffs and tissues of all kinds ,,	0 50	35
768	The same, combined with wire cloth ..... ,,	0 60	35
769	Anchors or grapnels of iron ..... ,,	0 10	35
770	Fish-hooks of all kinds ..... ,,	0 85	35
771	Apparatus for loading, including tackle, with or without chain ..... kilo.	0 15	35
772	Ploughs, common, of unpolished iron including one spare share ..... each	3 00	Free
773	Of polished steel or iron with a single share, with or without coulter, including one spare share each	6 00	,,
774	Of polished steel or iron, with or without coulter, with one or more shares, mounted on wheels, including spare shares ..... each	30 00	,,
775	Wooden hoops for ships' masts ..... doz.	2 00	35
776	Rings: of composition or silvered bronze .... kilo.	0 80	35
777	Of iron, of all kinds ..... ,,	0 13	35
778	The same, japanned, tinned or galvanized... ,,	0 20	35
779	The same, nickeled ..... ,,	0 40	35
780	Frames, wooden, for saws ..... doz.	3 00	35
781	Of iron, for saws ..... kilo.	0 30	35
782	Or stands, of iron, with or without bronze rods, for tailors ..... kilo.	0 50	35
783	Sewing machine, even with a few parts missing. (*Half the valuation of machines, according to kind.*)	—	5
784	Roasting jacks of iron for country use ..... kilo.	0 10	35
785	Mechanical spits ..... each	5 00	35
786	Hoes of iron or tempered, without handles, of all kinds ..... kilo.	0 15	Free
787	Bell clappers of iron ..... ,,	0 10	35
788	Balances: of bronze, for jewellers, including those with wooden boxes and their weights..... each	3 00	35
789	Decimal, for counters, to weigh less than 150 kilos. each	1 00	35
790	,, platform to weigh 150 kilos. and above kilo. of weighing capacity	0 05	35
791	Of iron, Roberval's system, to weigh less than 10 kilos, including the bronze pans ..... each	1 50	35
792	The same, to weigh 10 kilos. and above, including the bronze pans.... kilo. of weighing capacity	0 15	35
793	With marble slab. (*Increased by 30 % according to kind.*)	—	35
794	Called *computadores*, with single pan, to weigh up to 12 kilos ..... each	25 00	35
795	The same, to weigh more than 12 kilos. .... ,,	50 00	35
796	Called *computadores*, platform, to weigh up to 150 kilos ..... each	45 00	35
797	The same, to weigh more than 150 kilos..... ,,	90 00	35
798	Or small Roman, with spring, with round pipe doz.	2 50	35
799	The same, called *de cara* ..... kilo. of weighing capacity	0 015	35
800	The same, dial and half-moon... ,,	0 03	35
801	Or Roman called *de pilon*, mounted or not, complete or not ..... kilo.	0 1[illegible]	35
802	For checking the weight of cereals, complete or not ..... each	25 00	35
803	Special, for weighing letters ..... ,,	1 00	35
804	Buckets, tubs and basins: of wood ..... doz.	3 00	35
805	Of cloth ..... each	0 80	35
806	Of galvanized iron ..... kilo.	0 12	35
807	Benches, carpenters' ..... each	18 00	35
808	Shower baths of tin plate or brass ..... ,,	27 00	35
809	Baths of cast-iron, japanned, painted, galvanized or enamelled, of all kinds, with or without accessories ..... each	35 00	35
810	Auger bits with handle and ring ..... kilo.	0 90	35
811	Assorted, with screw thread or spiral ..... ,,	2 00	35
812	Long, called *de ojo* ..... ,,	0 60	35
813	For caulking and for perforating iron ..... ,,	1 50	35
814	Mortise chisels of iron or steel, of all kinds.... ,,	0 25	35
815	Beaters of wire ..... ,,	0 30	35
816	Boat hooks and harpoons of iron, with handle ,,	0 20	35
817	Bickerns: for blacksmiths ..... ,,	0 15	35
818	For gold and silversmiths ..... ,,	0 60	35
819	With hammer, for sharpening scythes ..... ,,	0 30	35
820	Butt hinges: of cast-iron, japanned, *alcayatas* and French butt hinges ..... kilo.	0 15	35
821	Of iron called *fichas* with iron button and burnished hinges ..... kilo.	0 18	35
822	The same, with buttons of bronze or bronzed ,,	0 25	35
823	The same, polished, of all kinds ..... ,,	0 40	35
824	Of iron or steel, with spring, including nickeled hinges ..... kilo.	1 00	35
825	Of bronze, with spring ..... ,,	1 50	35
826	Of bronze, without spring ..... ,,	1 00	35
827	Of bronze, with spring, nickeled ..... ,,	2 00	35
828	Binnacles or compasses for ships ..centim. of diam.	0 35	35
829	Of other kinds, of common metals ..... doz.	2 00	35
830	Key-hole guards: of wood, leather or cardboard 100	1 00	35

XI.—METALS AND METAL GOODS, SHIPS' STORES, WOOD AND MACHINERY—continued.

Nos.	Goods.	Valuation. Pesos.	Duties %.
831	Of zinc, nickeled or not ... kilo.	0 80	35
832	Of iron, nickeled or not ... ,,	0 50	35
833	Sacks of burlap, tarred or coated, special, for coal kilo.	0 25	35
834	Pumps: of iron, for wells, with hand lever, and cylinders of iron ... kilo.	0 12	35
835	The same, with cylinder, piston and connections of bronze, and rods of bronze or not ... kilo.	0 16	35
836	Of other kinds, with one or more barrels, of iron, with accessories of bronze ... kilo.	0 30	35
837	The same, worked by steam, electricity, animal or other motive power ... kilo.	0 30	35
838	With barrel of bronze, also their accessories ... ,,	0 50	35
839	*Bombillas* (Mate tubes): of nickeled bronze ... ,,	1 20	35
840	Of alloy or of silvered bronze ... ,,	2 00	35
841	Marking gauges ("*bramiles*") of all kinds ... doz.	3 00	35
842	Braziers: of iron, tripod, common ... kilo.	0 06	35
843	,, of brass or iron, with or without lid doz.	4 00	35
844	,, of cast-iron, for laundresses ... kilo.	0 08	35
845	Hob nails for shoemakers, of all kinds ... ,,	1 40	35
846	Fasteners of steel for machine belting ... ,,	0 70	35
847	Polishers of all kinds, for shoemakers ... ,,	1 40	35
848	Skeins ("*bujes*") of iron or steel, of all kinds ... ,,	0 10	35
849	Letter boxes of iron, painted, bronzed or nickeled kilo.	0 50	35
	Cables (as such being considered those having 22 millimetres in circumference):		
850	Of iron or steel wire, not galvanized ... kilo.	0 16	35
851	Of iron or steel wire, galvanized ... ,,	0 22	35
852	Tarred ... ,,	0 25	35
853	Of esparto or piassava ... ,,	0 12	35
854	Of coir, aloes, jute or sizal ... ,,	0 18	35
855	Of hemp ... ,,	0 30	35
856	Of any other fibre, not tarred ... ,,	0 25	35
857	Handles of wood, for axes, picks, hoes, forks or shovels and those for floor brushes ... doz.	3 00	35
858	Of wood, for scythes, of all kinds ... ,,	5 00	35
859	Of wood, for awls, hammers, files, hatchets, paint brushes and other implements for artisans ... 100	4 00	35
860	Chains: of iron, of all kinds, neither galvanized, tinned nor polished. G.W. ... kilo.	0 10	35
861	The same, galvanized, tinned or polished. G.W. kilo.	0 15	35
862	Of iron, for curb bits ... ,,	0 30	35
863	The same, nickeled ...	0 50	35
864	Of iron wire, galvanized, tinned or not, for balances or venetian blinds ... kilo.	0 30	35
865	Safety, of iron, or bronzed or nickeled iron, for doors ... kilo.	0 35	35
866	Safes of iron or steel ... ,,	0 40	35
867	Cases, type ... pair	2 50	Free
868	,, wooden, put together, or in staves, common, for merchandise. G.W. ... kilo.	0 06	35
869	Or boxes, wooden, for cigars. G.W. ... ,,	0 30	35
870	Lime of all kinds. G.W. ... 100 kil.	1 50	35
871	Probes ("*caladores*") of iron or steel, nickeled or not ... kilo.	0 60	35
872	Foot-warmers ... doz.	4 00	35
873	Heaters chiefly of bronze or copper, combined with iron or tin-plate ... kilo.	0 60	35
874	Of tin-plate, filled with sand ... ,,	0 30	35
875	Of all other kinds ... ,,	0 40	35
876	Caloriferes or radiators, steam ... ,,	0 08	35
877	Alarm bells, door, with armature of iron ... ,,	0 70	35
878	Padlocks of iron, whether japanned, or galvanized, or not, including those with bolts ... kilo.	0 50	35
879	Candlesticks: of bronze, with feet filled with lead, zinc or sand ... kilo.	0 45	35
880	Of painted or nickeled iron, combined with earthenware or majolica, with or without parts of bronze ... doz.	2 00	35
881	Of painted or bronzed brass, with lead or zinc foot kilo.	0 40	35
882	*Canilas* of wood with or without cocks ... doz.	1 00	35
883	Pipes, tubes, hose, elbows or joints: of cast-iron or steel, up to 75 millimetres internal diameter kilo.	0 08	35
884	The same, of more than 75 millimetres internal diameter ... kilo.	0 06	35
885	Of soft or hammered iron ... ,,	0 08	35
886	Of galvanized iron ... ,,	0 12	35
887	Of iron coated with bronze or bronzed ... ,,	0 24	35
888	Of lead or zinc with or without alloy of antimony or tin ... kilo.	0 12	35
889	Of rubber, without intercalations of cloth, with the exception of those of English sheets ("*hoja inglesa*") and the like ... kilo.	1 00	35
890	The same, with intercalations of cloth, with or without wire ... kilo.	0 60	35
891	Of rubber in strips, special for the manufacture of match boxes ... kilo.	1 50	35
892	Of saileloth ... ,,	0 80	35
893	Flexible, of iron or steel ... ,,	0 60	35
894	The same, of copper or bronze ... ,,	0 90	35
895	Of tin, with tap, for beer barrels ... ,,	0 30	35
896	Capsules of painted lead or tin, for flasks or bottles, including those having only painted seals or inscriptions ... kilo.	0 60	35
897	The same, without painting ... ,,	0 40	35
898	"*Capuchinas*" (wickets) of iron, for doors ... ,,	0 30	35
899	Charcoal ... 1,000 kil.	5 00	35
900	For filtering wines ... kilo.	0 20	35
901	Pit coal of all kinds, including coke ... 1,000 kil.	11 00	Free
902	Coal boxes of iron, common ... each	0 75	35
903	The same, current quality and fine ... ,,	3 00	35
904	Wooden cards with iron or steel points, for the manufacture of tissues ... kilo.	0 50	35
905	Wheelbarrows, wooden ... each	2 00	35
906	With iron body and wheel and wooden frame ... ,,	3 00	35
907	Of iron, with wooden or iron wheel ... ,,	5 00	35
908	Or trucks ("*zorras*"), two-wheeled ... ,,	6 00	35
909	Casks or barrels, put together or in shooks, of wood or iron, of all kinds ... kilo.	0 04	35
910	Cement ("*klinker*") in bricks ... 1,000 kil.	9 00	35
911	White ... 100 ,,	6 30	35
912	Armoured for buildings ... kilo.	0 04	35
913	Cow bells and hawk bells of iron, coppered or not kilo.	0 70	35
914	Brushes: boot, of vegetable fibre ... doz.	0 80	35
915	The same, of pure or mixed bristles ... ,,	1 20	35
916	The same, with blacking brush and other accessories ... doz.	4 00	35
917	Of bristles, for cleaning bottles or lamp chimneys and metal cleaning brushes ... doz.	0 60	35
918	For boiler pipes and wire brushes for foundries of all kinds ... doz.	2 20	35
919	Horse, of vegetable fibre, with wooden back ,,	2 00	35
920	The same, of pure or mixed bristles ... ,,	3 00	35
921	The same, with back of leather or its imitations doz.	5 00	35
922	Of straw or quitch grass, up to 15 centimetres ... doz.	0 30	35
923	The same, over 15 centimetres ... ,,	1 30	35
924	Floor, of pure or mixed bristles, with or without handle ... doz.	4 00	35
925	Floor, of straw, with or without handle, and piassava brooms ... doz.	2 50	35
926	For hanging wall paper, of all kinds ... ,,	3 00	35
927	Planes of all kinds, with iron stock, and rabbet planes, for carpenters ... doz.	20 00	35
928	Router, large, with handles ... ,,	15 00	35
929	Smoothing, large and small ... ,,	8 00	35
930	Tonguing, and of all other kinds ... ,,	4 00	35
931	Cards or steel for cleaning files ... kilo.	0 40	35
932	Anchor stocks of iron ... ,,	0 10	35
933	Bristles for shoemakers ... ,,	8 00	35
934	Hair for paint brushes ... ,,	3 00	35
935	Mixed, for paint brushes ... ,,	1 00	35
936	Vegetable, loose or twisted ... ,,	0 15	35
937	Locks: of iron, common, for doors, without latch, wholly of iron ... kilo.	0 30	35
938	The same, with latch, called French, and mortise locks and rim locks with plate of iron, bronze, or nickeled, without combination ... kilo.	0 45	35
939	Of iron, for doors, mortise and combination, with plate of iron, bronze, or nickeled, combination rim locks, those with latch of nickeled iron, with or without combination, and barrel locks ("*de bomba*") ... kilo.	0 80	35
940	Of iron, without combination, and mortise locks with plates of bronze, for furniture ... kilo.	0 50	35
941	The same, nickeled, with combination and with bell ("*campanilla*") ... kilo.	0 80	35
942	Of bronze, for furniture, locks with bolt and inside of iron, without combination, and those with bell ("*campanilla*") ... kilo.	1 20	35
943	The same, with combination ... ,,	2 00	35
944	Of bronze, of all kinds, for doors ... ,,	1 50	35
945	Sharpening steels: of iron or steel ... doz.	3 00	35
946	Of emery ... ,,	1 20	35
947	Plates: or notices, printed, painted or not, or enamelled, door, advertising, etc. ... kilo.	0 30	35
948	Finger, of glass or porcelain ... doz. pairs	3 00	35
949	*Chaperoles* for saws ... kilo.	0 10	35
950	Iron cotters ... ,,	0 20	35
951	Cranks of iron for grindstones ... ,,	0 12	35
952	Stone chisels of all kinds ... ,,	1 00	35
953	Steel ribbons for shoe-nailing machines ... ,,	0 40	35
954	Nails: of zinc or galvanized iron ... ,,	0 13	35
955	Of cast or hammered iron ... ,,	0 08	35
956	Iron, horseshoe ... ,,	0 20	35
957	Of iron, with head of bronze or bronze plated ,,	0 30	35
	Copper, bronze or yellow metal:		
958	Scrap ... ,,	0 15	35
959	Wire of all kinds, not covered ... ,,	0 45	35
960	Bars, pipes, plates, ingots, slabs and soldering irons ... kilo.	0 50	35
961	Brazing ... ,,	0 35	35
962	Rivets, washers, hawk bells, points, brads, hooks and pipes varnished or gilt ... kilo.	0 60	35
963	Letter boxes, door knockers, knobs for latches and doors, measures, eye bolts, plugs, joints, valves, elbows, keys, lances, cocks, oil cans and other separate parts for water or steam piping, also all other articles of these materials, except articles for lighting, art or fancy articles, and goods specially enumerated in other numbers of the Tariff ... kilo.	0 90	35
964	Automatic lubricators ... ,,	2 50	35
965	Articles enumerated in the foregoing numbers, nickeled. (*Increased by* 30 %, *according to kind.*) kilo.	—	35
966	Kitchen ranges of iron, to burn coal or wood. G.W. kilo.	0 20	35
967	To burn gas, mineral oils or petroleum, or alcohol. G.W. ... kilo.	0 25	35
968	Bearings: of iron, of all kinds, fitted with bronze or white metal lining ... kilo.	0 30	35
969	Glue pots ...	0 18	35
970	Collar thrust bearings, of iron or steel, for shafts kilo.	0 25	35
971	Carpenters' calipers, of iron, and thread calipers or calipers with bronze handle ... kilo.	0 70	35
972	Gas meters ... each	7 00	35
973	Belts: of leather, with steel teeth called cards for the manufacture of tissues ... kilo.	1 00	35

Nos.	Goods.	Valuation. Pesos.	Duties %.
974	The same, of other materials .....kilo.	0 70	35
975	Of hemp, cotton, pita or other fibre, combined or not with rubber, gutta percha, or any other similar material .....kilo.	0 60	35
976	Of leather, for machines, finished or not .... ,,	3 00	35
977	Of hair, for machines ..... ,,	1 50	35
978	Wire cutting nippers, over 20 centimetres .... ,,	0 60	35
979	Chisels for cold metal and punches of all kinds ,,	0 35	35
980	Crucibles: of graphite. G.W..... ,,	0 25	35
981	,, of clay. G.W..... ,,	0 06	35
982	Spoons and forks: of blanched bronze, including the cardboard box ..... kilo.	1 00	35
983	Of nickeled steel..... ,,	0 60	35
984	Spoons of wood, for the kitchen or for other purposes.... ..... doz.	0 20	35
985	Trowels for masons .....kilo.	0 70	35
986	Spoons or scoops of galvanized iron, with wooden handle, for shops, and scoops of iron for shaping or cutting potatoes ....doz.	1 20	35
987	Knives: chaff cutters ..... ,,	12 00	35
988	With wooden handle, for shoemakers ..... ,,	0 70	35
989	With two handles, for coopers or harness-makers and wood dressing chisels, in the shape of planes doz.	3 00	35
990	Single or double edged, for mincing meat .. ,,	4 00	35
991	Butchers' or for the kitchen, and potato-peeling knives, up to current quality .....centimetre of length	0 008	35
992	Tanners', of all kinds ....doz.	10 00	35
993	Knives and forks: for the table, with handle of iron or nickeled iron, aluminium, bone, nailed wood, dyed wood, and spelter, common .....doz.	0 75	35
994	The same, dessert ..... ,,	0 50	35
995	Table, with handle as above, and those of ebony, pear tree, harts' horn, buffalo, horn or imitation ivory, and other, up to current quality doz.	1 50	35
996	The same, dessert ..... ,,	1 20	35
997	Table, fine, except knives and forks with handle of ivory or metal.....doz.	2 50	35
998	The same, dessert ..... ,,	2 00	35
999	Of wood or composition, for salad ..... ,,	1 20	35
1000	The same, of buffalo or ebony ..... ,,	3 50	35
1001	With handles of ivory, of all kinds ..... ,,	4 00	35
1002	Pointed knives or knives called "small French poniards," common.....centimetre	0 008	35
1003	The same, current quality, except those with ivory or imitation ivory handles ..centimetre	0 015	35
1004	The same, fine ..... ,,	0 03	35
1005	The same, with handles of ivory.....kilo.	8 00	35
1006	Glaziers' or painters' knives .. ..doz.	1 50	35
1007	Knives for cutting valves of rubber, leather and vegetable fibre .....kilo.	6 00	35
1008	Iron wedges, for railways or steam tramways ,,	0 12	Free
1009	Palms, sailmakers' 100	4 00	35
1010	Tanks or cisterns of iron, mounted or not ..kilo.	0 08	35
1011	Of iron, for water closets or urinals ..... ,,	0 15	35
1012	Disincrustants for boilers. G.W. ..... ,,	0 15	35
1013	Snuffers of all kinds ..... ,,	0 65	35
1014	Screw drivers of all kinds .... ,,	0 65	35
1015	Shears, common, for sheep or horses .....doz.	1 20	35
1016	Diamonds for glaziers.....each	1 50	35
1017	Teeth of hammered iron for harrows. G.W...kilo.	0 05	Free
1018	Discs or blades, extra, for pipe cutters..... ,,	1 50	35
1019	Iron sleepers for railways and tramways .... ,,	0 06	Free
1020	Fish plates for railways and steam tramways ,,	0 12	,,
1021	Axles: patent or semi-patent, for carriages . ,,	0 25	35
1022	,, for carts, pony chaises or sulkies .... ,,	0 12	35
1023	,, of iron or steel, turned or polished .. ,,	0 10	35
1024	Small craft, not steam, of all kinds, mounted or not, not exceeding 6 tons burden. (*According to the declared value.*)		
1025	Packing of all kinds, not enumerated.....kilo.	0 45	35
1026	Gears: of cast or hammered iron, of all kinds ,,	0 12	35
1027	The same, with wooden teeth .... ,,	0 60	35
1028	Oilers or lubricators of glass, without bronze fitting.. .....doz.	0 80	35
1029	Of iron .....kilo.	0 35	35
1030	Wooden ladders, of all kinds. G.W. ..... ,,	0 12	35
1031	Ripping or firmer chisels, with or without handle, including turners' chisels..... .. ..kilo.	0 50	35
1032	Squares, for carpenters .....doz.	2 00	35
1033	Of iron, for blacksmiths..... ,,	5 00	35
1034	Iron chain links or shackles.....kilo.	0 20	35
1035	Wooden spills, of all kinds..... ,,	0 10	35
1036	Spurs: of composition or silvered, with or without boxes .....kilo.	2 00	35
1037	Of cast or hammered iron ..... ,,	0 40	35
1038	Of polished or tinned iron or steel ..... ,,	0 60	35
1039	Of nickeled iron or steel ..... ,,	1 00	35
1040	Tin in sheets or plates, in bars or in ingots .. ,,	0 60	15
1041	Wooden pegs for footwear. G.W..... ..... ,,	0 08	35
1042	Paring knives for tanners ....doz.	3 50	35
1043	Tow: of washed wool. G.W. ..... kilo.	0 30	35
1044	,, other kinds, including tarred tow. G.W. ,,	0 10	35
1045	Scupper nails, of all kinds. G.W..... ,,	0 12	35
1046	Stirrups: for ladies' saddles .....doz.	3 50	35
1047	Of iron, common .....kilo.	0 25	35
1048	Of tinned iron, of all kinds ..... ,,	0 30	35
1049	Of polished or nickeled iron or steel ..... ,,	0 80	35
1050	Of composition or of silvered bronze, with or without rubber, including slides for stirrups and bridles, and ornaments for harness, bridles and *rebenques* .....kilo.	2 00	35
1051	Of rubber or of hardened rubber, with or without rings .....doz. pairs	8 50	35
1052	Of wood..... ,,	0 70	35
1053	Cases with awls .....doz.	2 00	35
54	Stoves or caloriferes: of iron for burning coal kilo.	0 15	35
1055	Gas, petroleum or alcohol .....kilo.	0 45	35
1056	Clothes wringers .....each	2 00	35
1057	Lemon squeezers and meat presses.....kilo.	0 30	35
1058	Fastenings for doors and windows, of iron, neither painted nor varnished .....kilo.	0 09	35
1059	Of bronzed iron, lacquered or with nickeled handle, common .....kilo.	0 12	35
1060	Of iron, with bronze handle, nickeled.... ,,	0 20	35
1061	Of iron, with nickeled fittings ..... ,,	0 30	35
1062	Of iron, with bronze locks, for libraries.... ,,	0 50	35
1063	Handles and fittings for door and window fastenings, imported separately. (*Double the respective valuations*)	—	35
1064	Dish covers of wire gauze .....kilo.	0 40	35
1065	Felt or asphaltine and the like: for roofing or calking. G.W.....kilo.	0 10	35
1066	For boilers. G.W. ..... ,,	0 20	35
1067	Rope yarn, of all kinds ..... ,,	0 10	35
1068	Portable forges ..... ,,	0 20	35
1069	Bits: country style, of iron, common, tinned or not.....doz.	0 85	35
1070	The same, of iron or steel, half filed, mule bits, tinned and other unenumerated bits ....doz.	1 50	35
1071	Arabian or Brazilian, of iron tinned or not, and bits for country use, filed .....doz.	3 00	35
1072	The same, with ornaments of composition or silvered bronze .....doz.	5 00	35
1073	Of polished or nickeled iron ..... ,,	6 00	35
1074	Of special shapes, fine, for driving or riding ,,	35 00	35
1075	Of composition or silvered bronze ..... ,,	14 00	35
1076	Bellows, for the kitchen, common ..... ,,	2 00	35
1077	For gold and silversmiths, up to 15 centimetres each	6 00	35
1078	Combined with leather, for blacksmiths .. ,,	16 00	35
1079	Of iron, for blacksmiths.....kilo.	0 20	35
1080	Hooks: of iron, of all kinds, tinned or not, including bed hooks and hooked nails for doors kilo.	0 20	35
1081	Open, with screw ..... ,,	0 25	35
1082	"*Garruchos*" of wood.....doz.	0 30	35
1083	Of iron, galvanized or not .....kilo.	0 20	35
1084	Lifting jacks of wood or iron ..... ,,	0 25	35
1085	Rubber: billiard cushions..... ,,	1 50	35
1086	Plates, valves, belts, cords and foot wipers ,,	1 20	35
1087	The same, with intercalated cloth or metal ,,	0 80	35
1088	In the shape of horseshoes, rings, tyres for carriage or cart wheels, bands for cutting up and the like .....kilo.	1 50	35
1089	Tyres for automobiles ..... ,,	2 00	35
1090	Marking gauges ("*gramiles*"): of wood ....doz.	0 50	35
1091	With applications of iron or bronze ..... ,,	5 00	35
1092	Staples of iron or steel, for wire fencing or piping kilo.	0 10	35
1093	,, coppered or bronze ..... ,,	0 15	35
1094	,, of iron or steel, called safety, for trunks kilo.	0 20	35
1095	Consistent grease for machines. G.W... .. ,,	0 10	35
1096	*Grifos*, of iron for shoemakers ..... ,,	0 60	35
1097	Ring bolts of iron for anchors or chains..... ,,	0 10	35
1098	The same, nickeled ..... ,,	0 17	35
1099	Scythes without handle. G.W. ..... ,,	0 50	Free
1100	Thimbles for ropes, of iron, galvanized or not ,,	0 16	35
1101	Fenders: of iron, common ..... ,,	0 15	35
1102	,, of iron, with bronze fittings ..... ,,	0 50	35
1103	Gouges with or without handle ..... ,,	1 10	35
1104	*Guinches* of iron, hand..... ,,	0 15	35
1105	Large and small axes, and adzes, of all kinds, with or without handle .....kilo.	0 35	15 or 35
	Buckles and articles of metal, including *yugillos*:		
1106	Of iron, for harness of all kinds, also tinned or varnished .....kilo.	0 30	35
1107	Of nickeled or covered iron ..... ,,	0 80	35
1108	Of silvered iron ..... ,,	1 50	35
1109	Of iron, bronze plated..... ,,	1 00	35
1110	Of composition or silvered or nickeled bronze ,,	2 50	35
1111	Of bronze or copper ..... ,,	1 40	35
1112	Ice chests or refrigerators, of all kinds. G.W. ,,	0 15	35
1113	Horseshoes, common ..... ,,	0 10	35
1114	Sets of tools in boxes ..... ,,	0 50	35
1115	Iron: in ingots for foundries.....10 kil.	0 25	2
1116	In bars, round or square iron, and in small plates, unwrought .....kilo.	0 05	2
1117	Sheet iron, hoop iron, L, T, U, Z iron, rods and other iron of various sections, unwrought, including *rayadas* (corrugated) sheet iron kilo.	0 06	2
1118	In bars, rolled, engraved or carved..... ,,	0 05	35
1119	Columns ("*cabriadas*"), lattice, frame work, looms and bridges.....kilo.	0 08	35
1120	Unenumerated manufactured articles..... ,,	0 10	35
1121	The same, of galvanized iron or steel..... ,,	0 15	35
1122	Galvanized, in sheets or ridging. G.W.... ,,	0 08	20
1123	Coated with a layer of lead, in sheets or hoops kilo.	0 06	35
1124	Tin plate, hammered in sheets, including painted or varnished tin plate, in articles for domestic use .....kilo.	0 40	35
1125	The same, enamelled. G.W..... ,,	0 40	35
1126	The same, decorated ..... ,,	0 55	35
1127	Hammered, tinned inside and painted outside, in saucepans, "*pavas*," and crocks, with their lids .....kilo.	0 32	35
1128	The same, in frying pans, including those polished and turned.....kilo.	0 18	35
1129	Cast in articles for domestic use, except braseros and tripod kettles.....kilo.	0 20	35
1130	The same, enamelled. G.W..... ,,	0 30	35
1131	Cast into bottoms for pans..... ,,	0 07	35
1132	Wheels for tramways and railways. G.W. ,,	0 06	Free

XI.—METALS AND METAL GOODS, SHIPS' STORES, WOOD AND MACHINERY—continued.

Nos.	Goods.	Valuation. Pesos.	Duties %.
1133	For harness-saddle frames, of all kinds, varnished or not ....doz.	3 00	35
1134	Unfinished parts for the manufacture of bits kilo.	0 15	35
1135	Bench hooks for carpenters .... ,,	0 30	35
1136	Irons and fittings for carpenters' planes of all kinds ....kilo.	0 60	35
1137	Hempen tow. G.W. .... ,,	0 35	35
1138	Yarn and twine, of all kinds: of cotton .... ,,	0 45	35
1139	Of other materials, of natural colour .... ,,	0 35	35
1140	The same, coloured .... ,,	0 06	35
1141	For baling wool .... ,,	0 12	35
1142	Thick, for fastening springs .... ,,	0 20	35
1143	Binding twine, and jute yarn for sewing slippers and bales ....kilo.	0 20	35
1144	Tarred, *meollar* or marline .... ,,	0 40	35
1145	Sickles of all kinds ....doz.	2 00	Free
1146	Tin plate: unmanufactured, cut or not. G.W. ,,	0 08	15
1147	The same, painted. G.W. .... ,,	0 15	15
1148	Manufactured into any shape, including painted or varnished articles, except those classed under "*Merceric*," and articles specially enumerated ....kilo.	0 45	35
1149	Nickeled. (*Increased by 25% per cent. on the respective valuations.*)		
1150	Blades: for tanners' knives ....doz.	2 00	35
1151	For lopping shears ....kilo.	0 80	35
1152	For shaving apparatus .... ,,	1 50	35
1153	Grates ("*hormallas*") of iron for furnaces .. ,,	0 10	35
1154	Ironforks, of all kinds, with or without handle kilo.	0 25	15
1155	Water closet apparatus, of iron, enamelled or not. G.W. ....kilo.	0 13	35
1156	The same, with handle, with pan of faience or porcelain ....kilo.	0 32	35 or 40
1157	Fire irons, composed of three pieces, of iron or steel ....set	1 20	35
1158	Bath brick 100	3 50	35
1159	Soldering lamps, large or small, of all kinds kilo.	1 50	35
1160	Pencils for carpenters .... ,,	0 70	35
1161	Washstands of iron with accessories of faience or glass ....kilo.	0 10	35
1162	Awls, without handle, of all kinds .... ,,	4 50	35
1163	With handle or *bradores* .... ,,	0 60	35
1164	Files and rasps of all sizes .... ,,	0 50	35
1165	Lanterns: with magnifying glass .... doz.	8 00	35
1166	Or side lights for ships .... ,,	20 00	35
1167	The same, of iron or tin plate, of all kinds ,,	4 00	35
1168	The same, of bronze or copper, or with parts of other metals ....doz.	18 00	35
1169	Rick cloths and tarpaulins, and the like, oiled or not ....kilo.	0 60	35
1170	Door knockers, of iron .... ,,	0 18	35
1171	Spanners of iron, of all kinds .... ,,	0 35	35
1172	Wrenches, iron, of all sizes, kinds and qualities, adjustable, including pipe cutters and pipe wrenches ....kilo.	0 55	35
1173	Cocks of tin or spelter, for casks .... ,,	0 80	35
1174	Keys of iron, finished or not, for locks .... ,,	0 60	35
1175	*Machetes*, large and small, to cut thistles or *yuyos*, common ....doz.	1 20	Free
1176	To cut thistles or sugar cane, or for other purposes, current quality or fine ....doz.	4 50	,,
1177	Short or kitchen knives .... ,,	4 20	35
1178	Coupling boxes ("*machones de union*") ....kilo.	0 25	35
1179	Friction clutches .... ,,	9 30	35
1180	Wood: oak, unplaned ....sq. metre	0 70	35
1181	Cedar, in logs ....10 kil.	0 07	35
1182	The same, in beams ....sq. metre	0 30	35
1183	The same, in boards or deals, unplaned ,,	0 50	35
1184	Hard, South-American, in beams .... ,,	0 28	35
1185	The same, in boards or deals unplaned ,,	0 50	35
1186	The same, in logs ....10 kil.	0 05	35
1187	Araucaria or South-American acacia, unplaned sq. metre	0 25	35
1188	The same, planed .... ,,	0 35	35
1189	White pine, South-American, unplaned ,,	0 25	35
1190	Spruce, unplaned .... ,,	0 35	35
1191	*Teu*, unplaned .... ,,	0 40	35
1192	White pine, unplaned .... ,,	0 50	35
1193	The same, including spruce, planed .... ,,	0 60	35
1194	Hard, South-American, split for hoops, including those of *kurri* ....sq. metre	0 55	35
1195	Worked or not, in mosaics for floors, up to 20 millimetres in thickness ....sq. metre	3 00	35
1196	*Cedrigüe*, oak or poplar, in boards or deals, unplaned, including *kurri* wood ... sq. metre	0 40	35
1197	The same planed .... ,,	0 45	35
1198	The same, in beams or logs .... ,,	0 30	35
1199	Walnut, cherry tree, mahogany, maple, *cerch*, teak or jacaranda, unplaned, in boards or deals ....sq. metre	1 40	35
1200	*Poplé*, ash and beech, unplaned .... ,,	0 70	35
1201	Veneers, of walnut, cherry tree or oak .. ,,	0 12	35
1202	,, of jacaranda, mahogany, or maple sq. metre	0 30	35
1203	,, of rose wood, ebony or sandal wood sq. metre	0 70	35
1204	Hard, for wire fencing, posts, half-posts and poles ....each	0 30	35
1205	Spokes for carriage wheels 100	12 00	35
1206	*En camas*, for wheels ....each	0 85	35
1207	Cut for the manufacture of brushes 100	2 00	35
1208	Palm ....each	0 50	35
1209	Poles of palm tree for wire fencing .... ,,	0 30	35
1210	Animal powers for mines, of all kinds. G.W. kilo.	0 12	35
1211	Manganesite in paste, and the like, for soldering kilo.	0 30	35
1212	Handles, of iron or plaited wire, nickeled or not, for travelling rugs ....kilo.	0 50	35
1213	Of iron, common, varnished or not, for wallets trunks ....kilo.	0 15	35
1214	Of iron, polished, filed, tinned or galvanized, as above, and door knobs ....kilo.	0 30	35
1215	Of iron, zinc, tin or lead, nickeled, bronzed, or gilt ....kilo.	0 50	35
1216	Of spelter, silvered or nickeled, for coffins, including cardboard box ....kilo.	1 00	35
1217	Manometers, pressure or vacuum, common .. ,,	2 00	Free
1218	Precision (*According to the declared value*)....	—	,,
1219	Pestles of wood for mortars 100	5 00	35
1220	Plough handles ....pair	0 60	Free
1221	Machines and extra parts for machines, of all kinds not elsewhere enumerated, weighing up to 500 kilos. G.W. ....kilo.	0 30	,,
1222	The same, over 500 and up to 1000 kilos. G.W. ,,	0 20	,,
1223	The same, over 1000 kilos. G.W. .... ,,	0 15	,,
1224	Sewing, hand, with or without case ....each	8 00	5
1225	With table, for sewing tissues or burlap .. ,,	16 00	5
1226	The same, with complete stand, including those for shoemakers or harness makers ....each	30 00	5
1227	Wire-drawing ....kilo.	0 30	35
1228	For tenoning wheel spokes .... ,,	0 60	35
1229	For polishing or sharpening knives, of all kinds each	4 00	35
1230	Washing, with or without wringers .... ,,	12 00	35
1231	Linen folding .... ,,	4 00	35
1232	Ice-making, hand ....kilo.	0 30	35
1233	Buttermaking, with glass tank ....litre	0 50	35
1234	Of wood or iron, hand, for butter making .. ,,	0 30	35
1235	Of iron, of all kinds, varnished or tinned, for meat mincing, sausage making, &c. ....kilo.	0 30	35
1236	For cutting ham, cheese and other similar articles ....kilo.	0 50	35
1237	Harvesting, self-binding, or reaping, with or without platform. G.W. ....kilo.	0 20	Free
1238	Hand, animal power or combined with belting, for crushing, breaking or shelling cereals. kilo.	0 20	,,
1239	Hand, for perforating iron, weighing up to 100 kilos ....kilo.	0 25	35
1240	Of wood, hand, for stopping bottles ....doz.	3 50	35
1241	Of iron, for stopping bottles ....kilo.	0 50	35
1242	Lawn mowers ....each	5 00	35
1243	Type writing, with key board .... ,,	35 00	35
1244	The same, plain, with one handle or lever ,,	6 00	35
1245	Shelling, steam, with or without engine, with or without tarpaulin or oilcloth. G.W. ....kilo.	0 20	Free
1246	Sheep-shearing, with or without engine, also extra parts. G.W. ....kilo.	0 45	,,
1247	Threshers moved by animal or steam power, with or without engine, and with or without tarpaulins or oilcloth. G.W. ....kilo.	0 20	,,
1248	Distilling (stills), with copper tubes and tin worms G.W. ....kilo.	0 90	35
1249	Sprayers for vines and formicide pulverizers each	4 00	Free
1250	Baling presses. G.W. ....kilo.	0 10	35
1251	Sowing, hand, and those to be fitted to ploughs each	2 00	Free
1252	Sowing, on wheels .... ,,	50 00	,,
1253	Fans .... ,,	20 00	,,
1254	Portable engines, imported separately .... ,,	1000 00	,,
1255	Cash registers and calculating machines .. ,,	80 00	35
1256	Graining tools for carriers .... ,,	1 50	35
1257	Marble: white or coloured, rough, in plates of from 15 to 20 millimetres in thickness..sq. metre	2 00	20
1258	The same, in plates of from 21 to 70 millimetres in thickness ....sq. metre	3 00	20
1259	Of greater thickness (*According to the declared value*)	—	20
1260	Polished (*Increased by 30% on the respective valuations*)	—	35
1261	In slabs, of all kinds ....sq. metre	2 40	35
1262	In balusters, of all kinds ....each	3 00	35
1263	Ground ....1000 kil.	10 00	35
1264	In blocks ....cubic metre	35 00	20
1265	Hammers, mauls, and sledges, with or without handle ....kilo.	0 35	35
1266	Hubs ("*mazas*") of wood, for carriage wheels each	1 00	35
1267	Fuse of all kinds ....kilo.	0 40	Free
1268	Measures: linen tapes, in boxes, up to 6 metres doz.	4 00	35
1269	The same, up to 15 metres .... ,,	8 00	35
1270	The same, over 15 metres .... ,,	15 00	35
1271	Steel ribbon, up to 2 metres .... ,,	6 00	35
1272	The same, over 2 metres and up to 20 metres ,,	25 00	35
1273	The same, over 20 metres .... ,,	40 00	35
1274	Of tin, for liquids ....kilo.	0 80	35
1275	Surveyors' (special) ....each	4 00	35
1276	Of wood, folding or not, up to 1 metre ....doz.	0 50	35
1277	The same, with springs .... ,,	1 20	35
1278	The same, with metal rod .... ,,	1 50	35
1279	Of steel, folding or not, up to 1 metre .... ,,	2 50	35
1280	The same, of bone or whalebone .... ,,	2 00	35
1281	The same, of ivory ....kilo.	25 00	35
1282	Special, for measuring wood ....each	0 80	35
1283	Or wire gauges ....kilo.	0 50	35
1284	Over 1 metre (*Proportional increase on the respective valuations*)	—	35
1285	Bolt ropes: of hemp or jute ....kilo.	0 30	35
1286	Of cotton .... ,,	0 40	35
1287	Metal: antifriction .... ,,	0 30	35
1288	For printing type .... ,,	0 15	35
1289	White, in plates .... ,,	0 60	35
1290	Wooden moulds for cigars ....each	0 40	35
1291	Mills, with wooden box, for domestic purposes doz.	3 00	35
1292	Spice .... ,,	2 00	35

Nos.	Goods.	Valuation. Pesos.	Duties %.
1293	Coffee, large and small, of iron, with or without fly wheel, also extra parts for the same..kilo.	0 25	35
1294	Motor cycles of all kinds.....each	100 00	35
1295	Pulley blocks or pulleys, common .....kilo.	0 20	35
1296	Round ..... ,,	0 50	35
1297	Aeromotors or windmills, with iron tower and pump, having up to 20 metres of pipes ..kilo.	0 10	Free
1298	Clasp knives, for hunters, and *navajas sevillanas* of all kinds .....doz.	8 00	35
1299	For sailors ..... ,,	1 20	35
1300	Pocket, common, with wooden handle .... ,,	0 50	35
1301	Nickel in plates.....kilo.	1 00	35
1302	Water levels: with wooden mounting..centimetre	0 005	35
1303	The same, with tips of bronze ..... ,,	0 007	35
1304	With iron mounting..... ,,	0 015	35
1305	The same, with bronze mounting.... ,,	0 025	35
1306	Stencils of iron or steel, for marking metals..kilo.	0 45	35
1307	Tripod kettles, including campaign ovens ... ,,	0 06	35
1308	Iron handles, for pails..... ,,	0 15	35
1309	Coffin ornaments: of metal, of all kinds, complete or not .....kilo.	0 80	35
1310	Of cardboard (*papier mâché*)..... ,,	0 20	35
1311	Spades of all kinds, with or without handle.. ,,	0 25	5
1312	Small spades of iron or tin plate, of all kinds ,,	0 36	35
1313	Foil: tin, alloyed or not..... ,,	0 70	35
1314	The same, gilt or painted ..... ,,	0 80	35
1315	Sand paper, of all kinds ..... ,,	0 18	35
1316	Cloth, and emery paper and cloth, of all kinds kilo.	0 25	35
1317	Iron grates, common ..... ,,	0 20	35
1318	Door, window, "*banderolas*," fastenings, of hammered iron, with or without bronze knob, and also those with bolt.....kilo.	0 20	35
1319	Of iron, mortise, including those with case of iron or bronze, furniture fastenings and catches..... .....kilo.	0 35	35
1320	Of cast iron, of all kinds ..... ,,	0 17	35
1321	Roller paste, special, for printing ..... ,,	0 30	Free
1322	Pomades or powders for cleaning metals, in brass or tin plate boxes, including the weight of boxes .....kilo.	0 20	35
1323	The same, in glass or clay pots..... ,,	0 10	35
1324	Mane combs. ..... ,,	1 40	35
1325	Spelter, tin or zinc: milk jugs, teapots, toothpick holders and cruet stands, salt cellars and candlesticks.....kilo	0 80	35
1326	Spoons and forks with or without iron core ,,	0 60	35
1327	Of the foregoing numbers, nickeled or silvered. (*Increased by* 25% *or* 100% *according to kind*)	—	35
1328	Clothes racks of iron, suspending, with or without head of another material .....kilo.	0 25	35
1329	The same, nickeled ..... ,,	0 40	35
1330	Mast yards.....sq. metre	0 30	35
1331	Drawer knobs of faience with bronze .....kilo.	0 50	35
1332	Shutters ("*Persianas*") of iron or steel, complete or not .....kilo.	0 20	35
1333	Weights of iron ..... ,,	0 10	35
1334	Piassava of all kinds and imitations thereof.. ,,	0 13	35
1335	Latches: of iron, including those for furniture or windows .....kilo.	0 40	35
1336	The same, nickeled ..... ,,	0 50	35
1337	Of iron, called *de dedo* ..... ,,	0 18	35
1338	Of metal, with glass, faience or porcelain, horn or wood, for windows, furniture or doors kilo.	0 60	35
1339	Picks or hatchets of iron or steel ..... ,,	0 18	5 or 35
1340	Whetstones: round, with handle ("*armazón*"), tanners' stones and scythe whetting stones kilo.	0 06	35
1341	The same, without handle ("*armazón*") .. ,,	0 03	35
1342	Of emery, of all kinds ..... ,,	0 30	35
1343	Oilstones for sharpening scissors and tools ,,	0 12	35
1344	Stones for footpaths, of all kinds .....sq. metre	2 00	35
1345	Kerb stones for footpaths and pavements lineal metre	1 50	35
1346	Lime stone of all kinds, except hydraulic stones 1,000 kil.	2 50	35
1347	Paving stones ..... ,,	3 00	35
1348	Lithographic stones of all kinds .....kilo.	0 12	Free
1349	Road metal ("*de mano*"), in the rough 1,000 kil.	1 50	35
1350	Building stone in blocks, unworked ..cubic metre	8 00	35
1351	Paint brushes: of pure or mixed bristles, of all kinds.....kilo.	1 50	35
1352	,, of vegetable fibres, of all kinds kilo.	0 50	35
1353	,, of hair, of all kinds..... ,,	2 00	35
1354	,, of hair in quills ..... ,,	5 00	35
1355	Pincers: of iron, for shoemakers ..... ,,	0 60	35
1356	Large, wooden, for shoemakers.....doz.	3 00	35
1357	Pita, jute, or hemp: raw, neither combed nor spun kilo.	0 07	35
1358	Spun for manufacturing plaits..... ,,	0 08	25
1359	Spun, for the loom ..... ,,	0 10	35
1360	Plaited, for soles ..... ,,	0 12	35
1361	Eyebolts of iron of any shape ..... ,,	0 25	35
1362	Pivots of all kinds ..... ,,	0 25	35
1363	Slates: roofing, of 2 or 3 millimetres in thickness sq. metre	0 40	35
1364	,, artificial, of fibro-cement and similar. G.W.....kilo.	0 05	35
1365	,, for billiard tables, worked or not sq.metre	4 00	35
1366	,, in pieces, for mantel-pieces .....kilo.	0 07	35
1367	Smoothing irons, common ..... ,,	0 07	35
1368	Hollow, and those of the North American style kilo.	0 15	35
1369	Nickeled, with pump of bronze, nickeled or not, to burn spirit or gas .....kilo.	0 50	35
1370	Plumb lines with bobs of iron ..... ,,	0 20	35
1371	Lead: in plates..... ,,	0 12	35
1372	,, in pigs or bars..... ,,	0 08	35
1373	Lead: in sheets, worked or not .....kilo.	0 25	35
1374	Hooks, pruning, with wooden handle .....doz.	2 00	35
1375	Of other kinds, except lopping shears .... ,,	4 00	35
1376	Pulleys: of wood.....kilo.	0 28	35
1377	,, of cast iron, with turned rim ..... ,,	0 14	35
1378	,, of hammered or rolled iron ..... ,,	0 25	35
1379	Presses: copying, of iron ..... ,,	0 12	35
1380	With ornaments of bronze or nickeled, complete or not .....kilo.	0 35	35
1381	Of wood for carpenters .....doz.	4 00	35
1382	Of iron for carpenters.....kilo	0 20	35
1383	Butterises for farriers ..... ,,	0 60	35
1384	Polishers of wood .....doz.	2 50	35
1385	Paris points (nails). G.W. .....kilo.	0 05	35
1386	Brads, of iron, for shoemakers, of all kinds .. ,,	0 10	35
1387	The same, of bronze ..... ,,	0 30	35
1388	Quitchgrass for brushes ..... ,,	0 20	35
1389	Curry combs. G.W..... ,,	0 20	35
1390	Scrapers for ships and those for tinsmiths ... ,,	0 15	35
1391	Harrows .....each	8 00	Free
1392	Rakes: of iron, with or without handle ....kilo.	0 30	,,
1393	,, of wood, with handle .....doz.	4 00	,,
1394	,, horse, of all kinds.....each	20 00	,,
1395	Washers of iron .....kilo.	0 12	35
1396	Galvanized ..... ,,	0 25	35
1397	Regulators or moderators ("*medidores*") for beer-brewing .....each	5 00	35
1398	Plough shares, of cast or hammered iron, unpolished .....kilo.	0 10	Free
1399	The same, of polished iron or of steel ..... ,,	0 30	,,
1400	Rivets of iron ... . ,,	0 12	35
1401	The same, coated ..... ,,	0 13	35
1402	Of iron, or tin plate, bronzed or nickeled, for cardboard boxes.....kilo.	0 30	35
1403	Oars of all kinds .....lineal metre	0 30	35
1404	Spare parts of all kinds for ploughs, of hammered iron or steel.....kilo.	0 15	Free
1405	Springs: of iron, door ..... ,,	0 30	35
1406	The same, window or "*banderolas*" ..... ,,	0 30	35
1407	Carriage ..... ,,	0 25	35
1408	Cart or pony chaise ..... ,,	0 15	35
1409	Lopping-shear .....doz.	0 35	35
1410	Rails of iron or steel for railways or steam, animal power, or electric tramways .....kilo.	0 05	Free
1411	The same, used ..... ,,	0 03	,,
1412	Sheaves, of common iron, for wells ..... ,,	0 10	35
1413	Cylinder ..... ,,	0 20	35
1414	For blinds or suspensions..... ,,	0 25	35
1415	Of iron and bronze ..... ,,	0 40	35
1416	Wheels for shoemakers..... ,,	1 00	35
1417	Nutcrackers of iron, nickeled or not ..... ,,	0 60	35
1418	Rosettes of wood for gas jets or burners.....doz	0 60	55
1419	Wheels and casters: of iron, with mounting of bronze, stone or horn and furniture casters of bronze, with centre of bronze or iron, bronze-plated ....kilo.	0 45	35
1420	Of iron ..... ,,	0 10	35
1421	Carriage. (*According to the declared value.*) ..	—	35
1422	Rollers of all kinds, with handle of wood, bone or common metals for alimentary pastes ....kilo.	0 60	35
1423	Punching tongs ..... ,,	0 80	35
1424	Hollow punches ..... ,,	0 35	35
1425	Nail pullers of all kinds..... ,,	0 35	35
1426	Cork pullers of wire.....doz.	0 30	35
1427	Rail-bending machines ("*santiagos*") of iron kilo.	0 08	Free
1428	Holdfasts of iron ..... ,,	0 40	35
1429	Leads with or without wire for sealing cars or cases .....kilo.	0 15	35
1430	Sheep branding irons ..... ,,	0 60	35
1431	Hand saws, with or without frame ..... ,,	0 60	35
1432	Large saws, called *pico de loro* or log cutting, with or without frame .....kilo.	0 50	35
1433	Circular, band or in blades..... ,,	1 00	35
1434	Solder: lead with tin ..... ,,	0 30	35
1435	For iron or steel..... ,,	0 50	35
1436	Transmission bearings of cast iron, of any form ,,	0 12	Free
1437	Plates of xylolith ..... ,,	0 22	35
1438	Washboards .....doz.	3 00	35
1439	The same, covered with zinc ..... ,,	5 00	35
1440	Kettles of copper with or without iron handles kilo.	0 70	35
1441	Tacks of iron ..... ,,	0 12	35
1442	The same, japanned, coppered, bronzed or nickeled .....kilo.	0 15	35
1443	With porcelain head ..... ,,	0 25	35
1444	With bronze head ..... ,,	0 35	35
1445	Drills without bits, for carpenters and those called *criques* or *catracas* .. ..kilo.	0 45	35
1446	The same, nickeled ..... ,,	0 60	35
1447	Bungs, cask, of wood ..... ,,	0 10	35
1448	Screw taps of iron or steel, and spare parts of the same .....kilo.	1 00	35
1449	Of wood ..... ,,	0 60	35
1450	Milk jugs of galvanized or hammered iron.... ,,	0 20	35
1451	Netting of iron wire, painted or not, mesh up to 12 millimetres.....kilo.	0 35	35
1452	The same of iron wire, galvanized or tinned..kilo.	0 40	35
1453	The same, mesh exceeding 12 millimetres .. ,,	0 20	35
1454	Of copper or bronze wire..... ,,	1 20	35
1455	Bolting cloth of horsehair ..... ,,	7 00	35
1456	Special cloth for welding steel ..... ,,	0 12	35
1457	Nippers of iron, for carpenters ..... ,,	0 35	35
1458	And lathes of iron, for gas fitters..... ,,	0 80	35
1459	The same, for kitchen use and blacksmiths, common .....kilo.	0 12	35
1460	Or pincers for lead-sealing cars ..... ,,	0 90	35
1461	Traces ("*tientos*") of greased leather..... ,,	0 80	55
1462	Portland cement. G.W..... ,,	0 02	5

XI.—METALS AND METAL GOODS, SHIPS' STORES, WOOD AND MACHINERY—continued.

Nos.	Goods.	Valuation. Pesos.	Duties %.
1463	Clay, moulded or in powder, for enamelling iron. G.W. ... kilo.	0 08	35
1464	Hydraulic or Roman cement. G.W. ... ,,	0 02	Free
1465	Mould for plants. G.W. ... 10 kil.	0 16	35
1466	Fireclay. G.W. ... ,,	0 12	35
1467	Moulding or plastic clay. G.W. ... kilo.	0 03	35
1468	Fluting irons ... ,,	0 40	35
1469	Animal shears, polished or black ... ,,	1 00	35
1470	Animal clippers ... doz.	10 00	35
1471	Secateurs or lopping shears ... kilo.	0 80	35
1472	Tinsmiths' shears of all kinds ... ,,	0 50	35
1473	Horn cutters ... pair	3 00	35
1474	Printing type: lines, ornaments, dies, &c. ... kilo.	0 60	Free
1475	Leads, spaces, quadrats and blanks of all kinds ... kilo.	0 25	,,
1476	Corkscrews, common ... doz.	0 40	35
1477	Other, of all kinds ... ,,	0 60	35
1478	Special for counters. (*According to the declared value.*)		
1479	Furniture knobs, except those of bronze ... kilo.	0 50	35
1480	Towel racks of iron, nickeled or not ... doz.	5 00	35
1481	Tuyeres of all kinds ... ,,	0 08	35
1482	Thole pins: of iron ... ,,	0 20	35
1483	Of galvanized iron ... ,,	0 25	35
1484	Of copper or bronze ... ,,	0 70	35
1485	Screws, wood and nuts: of iron ... ,,	0 20	35
1486	Patent, roofing, galvanized or not. G.W. ... ,,	0 15	35
1487	Or bolts of iron, with or without nuts, including coach screws for rails ("*tirafondos*") and bedstead screws. G.W. ... kilo.	0 12	35
1488	The same, galvanized. G.W. ... ,,	0 25	35
1489	The same, polished, nickeled, or filed, including screws for metal ... kilo.	0 35	35
1490	Of copper or bronze ... ,,	0 65	35
1491	Turnstiles of iron, put together or not and spare parts of the same. G.W. ... kilo.	0 18	Free
1492	Lathes of iron, with or without handle ... ,,	0 50	35
1493	Of iron, for carpenters' or blacksmiths' benches clamp stools (tabourets) and the like and table lathes ... kilo.	0 25	35
1494	Or wooden screws for carpenters' benches ... doz.	3 50	35
1495	Coffee roasters of iron. G.W. ... kilo.	0 25	35
1496	Saw sets for large saws, *pico de loro*, &c. ... doz.	2 00	35
1497	Of iron, for small saws, with or without handle ... doz.	1 50	35
1498	The same, with tongs ... ,,	6 00	35
1499	Iron framework for bridges or sewers ... kilo.	0 07	35
1500	Iron traps of all kinds ... ,,	0 25	35
1501	Ties of iron for railways or tramways ... ,,	0 05	Free
1502	Tripods of iron, of all kinds ... ,,	0 10	35
1503	Carriage frames. (*According to the declared value.*)		
1504	Carving sets with handle of wood, bone, or nickeled iron ... set	0 50	35
1505	With handle of ivory, horn, harts' horn, &c., of all kinds ... set	1 00	35
1506	Shoemakers' paring knives of all kinds ... doz.	2 00	35
1507	Drawplates of *articulado* steel ... kilo.	0 20	35
1508	Accessories: of iron, unenumerated, for building carts and carriages ... kilo.	0 20	35
1509	The same, of silvered, nickeled or bronzed iron, including those of lead called *vaguetas* ... kilo.	0 50	35
1510	Of iron, painted or not, for the manufacture of trunks and valises, except those mentioned in other numbers ... kilo.	0 30	35
1511	The same, nickeled or bronzed in whole or in part ... kilo.	0 60	35
1512	Scabbards (sheaths) of tin plate of all kinds ... doz.	0 40	35
1513	Of leather for knives, without any ornament ,,	0 60	55
1514	The same, with ornaments of composition ... ,,	1 70	55
1515	Of leather, for probes, with or without ornaments of composition, common ... doz.	2 00	55
1516	The same, current quality and fine ... ,,	1 00	55
1517	Valves of iron, of all kinds ... kilo.	0 15	35
1518	Carriage shafts and poles, in the rough ... each	0 80	35
1519	The same, complete or not ... ,,	1 40	35
1520	Velocipedes, bicycles and tricycles: for one person, of all kinds, with wheels having more than 60 centimetres external diameter, finished or not, complete or not ... each	40 00	35
1521	For children, with wheels not exceeding 60 centimetres external diameter ... each	18 00	35
1522	Of the above numbers, for more than one person. (*Increased by* 10 peso *per seat.*)		
1523	Accessories and spare parts of all kinds, completed or not ... kilo.	2 50	35
1524	*Yuguillos* (yokes) of wood or iron for carts ... ,,	0 20	35
1525	Anvils of iron, of all kinds ... ,,	0 15	35
1526	Zinc: in ingots or bars ... ,,	0 10	15
1527	Plain, up to No. 4, cut out in the form of receptacles ... kilo.	0 15	15
1528	Thicker ... ,,	0 12	35
1529	In slabs for engravers ... ,,	0 23	Free
1530	Wheelbarrows and tip-carts, with or without portable platform ... kilo.	0 10	,,

XII.—ELECTRICITY AND LIGHTING MATERIALS.

Notes.—1. Should the articles specified in this section be imported in bales, bags, or rolls, they shall be weighed gross; those otherwise put up shall be weighed together with the paper, wrappers, cardboard or wooden boxes, and reels, unless the mode of weighing them should be specially provided.

2. As bronze, nickel or nickeled lamps shall also be considered those furnished with an iron plate or ring at the base.

3. When the articles classed in this Section are nickeled or polished and unenumerated, they shall respectively be liable to a surtax of 25 % and 15 %, as the case may be, on the rates fixed in the numbers applicable thereto.

4. The measure or gauge provided in the four first numbers relating to wire and cables shall be taken on the wire.

Nos.	Goods	Valuation. Pesos.	Duties %.
1531	Accessories of all kinds: cut-outs or fuses, interceptors, plug boxes, interruptors or switch levers, plugs, commutators of any form or system, with foundation and cover of porcelain or wood ... kilo.	0 55	35
1532	The same, with foundation of porcelain and cover of metal, papier-mâché or wood ... kilo.	0 90	35
1533	The same, with foundation of slate or marble, with or without cover ... kilo.	1 20	35
1534	The same, unfitted, in detached pieces of bronze or copper, without corresponding foundation of porcelain, slate or marble ... kilo.	2 50	35
1535	Hooks, collars and connexions of bronze ... ,,	1 50	35
1536	Insulators: of glass. G.W. ... ,,	0 06	35
1537	Of earthenware, faïence or porcelain, of more than 3 centimetres in diameter, with or without bracket. G.W. ... kilo.	0 12	35 or 40
1538	The same, up to 3 centimetres inclusive. G.W. ... kilo.	0 25	35 or 40
1539	Wire or cables of copper, up to 5 millimetres in diameter, covered with cotton, gutta-percha or other material, except those covered with lead or silk or with any kind of flexible cords kilo.	0 70	35
1540	The same, exceeding 5 millimetres in diameter ... kilo.	0 60	35
1541	The same, up to 5 millimetres in diameter, coated with lead ... kilo.	0 50	35
1542	The same, exceeding 5 millimetres ... ,,	0 50	35
1543	The same, of any diameter, covered with silk ... ,,	2 50	40
1544	Of lead, of any number ... ,,	0 15	35
1545	Armoured, underground, with inner coating of lead and armour of iron or steel ... kilo.	0 25	35
1546	Of iron or steel, covered with cotton, gutta-percha or other material ... kilo.	0 30	35
1547	Flexible cords with one or more conducting wires, of coiled copper, of any diameter, covered with cotton, mohair, wool or other material, except those covered with silk ... kilo.	1 50	35
1548	The same, covered with silk ... ,,	2 50	40
1549	Ammeters or voltmeters: pocket ... each	2 00	35
1550	Or voltmeters of other kinds ... ,,	5 00	35
1551	Telegraphic apparatus: Morse's ... ,,	18 00	35
1552	The same, without clock movement ... ,,	9 00	35
1553	Wire presses or tubes of porcelain ... kilo.	0 12	40
1554	Lighting articles of all kinds: of crystal or glass with or without ornaments or parts of metal ... kilo.	1 50	40 or 35
1555	Of iron or zinc with ornaments of copper or bronze ... kilo.	0 80	35
1556	Of nickel, bronze, or yellow metal, whether or not nickeled or silvered and whether or not containing parts of glass ... kilo.	1 50	35
1557	The same, of iron or zinc, of all kinds ... ,,	0 25	35
1558	Or candelabra of metal, of all kinds, for divine worship, with or without core of metal, with or without parts of glass, wood or other materials ... kilo.	1 20	35
1559	Terminals of copper, tinned or not, of all kinds ,,	1 10	35
1560	Knobs of common wood for electric bells ... doz.	0 40	35
1561	The same, pear-shaped and of other kinds, including those of porcelain ... doz.	0 80	35 or 40
1562	Electric bells of all kinds ... each	0 50	35
1563	Carbons: for voltaic arc lamps. G.W. ... kilo.	0 20	35
1564	Retort for charging porous jars of batteries or for other purposes. G.W. ... kilo.	0 08	35
1565	Electrodes for furnaces ... ,,	0 10	35
1566	Brushes of antifriction metal, for dynamos or electric motors ... kilo.	0 60	35
1567	Of graphite or coal, for dynamos or electric motors ... kilo.	0 20	35
1568	Cylinders for arc lamp resistance ... ,,	0 15	35
1569	Insulating tapes: tarred ... ,,	0 80	35
1570	Of rubber ... ,,	1 60	35
1571	Switch boards of all kinds ... per lever	2 00	35
1572	Meters, apparatus or instruments for measuring electric current, including those for lighting plant ... each	12 00	35
1573	Weights of cast iron: coated with bronze ... kilo.	0 20	35
1574	The same, uncoated ... ,,	0 10	35
1575	Call indicators for electric or telephone bells ... per call	0 50	35
1576	Ebonite in plates, tubes or rods ... kilo.	1 20	35
1577	Vulcanized fibre in plates, tubes or rods ... ,,	1 20	35
1578	Portable galvanometers ... each	8 00	35
1579	Lamps (complete or not): arc or regulator, with resistance, with corresponding fittings and globes, up to 60 centimetres in height, not including the *perilla* and bracket ... each	12 00	35
1580	The same, over 60 centimetres and up to 1 metre, not including the *perilla* and bracket ... each	16 00	35
1581	The same, over 1 metre, not including the *perilla* and bracket ... each	20 00	35
1582	Incandescent, of all kinds, including the Nernst lamps. G.W. ... kilo.	0 80	35
1583	Table, with foot of iron, zinc or lead, common, with or without burners or other corresponding parts, except tubings ... doz.	3 80	35

Nos	Goods.	Valuation. Pesos.	Duties %.
1584	Suspending, of iron or bronze, and bracket lamps ....doz.	6 00	35
1585	Suspending, of nickel or bronze, nickeled or not, and bracket lamps with or without iron holder ....kilo.	1 20	35
1586	The same, with faience or glass.... ,,	0 80	35
1587	Other, of all kinds. (*According to the declared value*)	—	35
1588	Pocket electric lamps, of copper, bronze or nickel doz.	6 00	35
1589	The same, of composition, tin plate, *papier mâché* or cardboard ....doz.	2 50	35
1590	Wicks for night lights....kilo.	0 60	35
1591	Burners: for Nernst's lamps.... ,,	0 55	35
1592	Wicks for lamps, heaters and tinder boxes, of all kinds ....kilo.	0 80	35
1593	Incandescent mantles, prepared for lighting 100	6 00	35
1594	Not completed.... ,,	4 00	35
1595	Metals or materials for batteries or accumulators, of all kinds ....kilo.	0 20	35
1596	Electric motors, small, for fans, complete or not each	8 50	35
1597	Electric motors and dynamos, of all kinds. G.W. kilo.	0 30	35
1598	Wicks, candle, plaited or not.... ,,	0 75	35
1599	Lamp shades: of tin plate, zinc, paper or cardboard, with or without frame.... ..kilo.	0 40	35
1600	Of pure or mixed silk, with or without ornaments, with their wire frames, inclusive of boxes ....kilo.	5 00	40
1601	Of wool, wool and cotton, or cotton .... ,,	2 00	35
1602	Smoke consumers and candles, of glass or faience kilo.	0 20	35
1603	Iron brackets for insulators.... ,,	0 12	35
1604	Lamp stands, of glass or faience, covered with bronze ....kilo.	0 75	35
1605	Electric batteries of all kinds.... ,,	0 25	35
1606	Bending pliers....each	1 00	35
1607	Porous cells: loaded for electric batteries. G.W. kilo.	0 12	35
1608	Not loaded. G.W.... ,,	0 20	35
1609	Carbon holders.... ,,	1 00	35
1610	Resistances: for arc lamps.... ,,	0 20	35
1611	For electric motors.... ,,	0 30	35
1612	Incandescent mantle holders: of iron.... ,,	0 10	35
1613	Of magnesia .... ,	1 50	35
1614	Chandeliers of porcelain, for small incandescent, lamps with glass....kilo.	0 35	40
1615	Telephones and pherophones: for use inside a house, without coil, complete or not....each	2 00	35
1616	With coil, complete or not.... ,,	3 00	35
1617	With magneto, complete or not.... ,,	7 00	35
1618	Pipes: flexible, of bitumen or rubber, for electric use ....kilo.	0 35	35
1619	Bergmann's insulating pipes, with accessories such as elbows, sleeves, shunt boxes, &c., without copper envelope....kilo.	0 30	35
1620	The same, with copper envelope.... ,,	0 40	35
1621	Insulating or pipes of hammered or cast iron, with or without accessories, varnished or not kilo.	0 12	35
1622	Of mica, of all kinds.... ,,	2 00	35
1623	Cells: of glass for batteries and accumulators, of all shapes and sizes....kilo.	0 07	35
1624	The same, of earthenware, glazed or not .. ,,	0 10	35
1625	The same, of *papier mâché* or other materials ,,	0 25	35
1626	Ventilators of all kinds, complete or not.... ,,	2 50	35

XIII.—Arms.

Note.—1. If the articles enumerated in this Section are imported in bales, bags, rolls or parcels, they shall be dutiable by gross weight; if imported otherwise, they shall be weighed together with the paper, wrappers, cardboard or wooden boxes and reels, with the sole exception of outside cases, unless the mode of weighing them should be specially provided.

2. Incomplete arms are liable as if complete.

Arms and Accessories in general (except fencing).

Nos	Goods.	Valuation. Pesos.	Duties %.
1627	Bullets, buck and other shot....kilo.	0 10	20
1628	Ramrods of wood or iron: of a single piece..doz.	1 50	35
1629	Of several pieces.... ,,	3 00	35
1630	Game pouches .... ,,	6 00	35
1631	Sword chains....kilo.	1 20	35
1632	Cases for arms: of oilcloth, without accessories, for guns ....each	1 50	35
1633	Of leather or wood.... ,,	5 50	55 or 35
1634	Of all kinds, for revolvers and pistols.... ,,	2 50	35
1635	The same, for swords of all kinds and sabres each	4 00	35
1636	Cap or cartridge cases....kilo.	1 20	35
1637	Loaded.... ,,	0 70	35
1638	Guns, rifles and muskets, of all kinds and systems ....each	12 00	55
1639	Parlor or Flaubert, 6 to 9 millimetres bore, and spring or compressed air guns....each	1 00	55
1640	The same, repeating.... ,,	8 00	55
1641	Cartridge belts: of canvas, of all kinds.... doz.	3 50	25
1642	Of leather of all kinds.... ,,	6 50	55
1643	Wire brushes, for cleaning gun barrels. ....kilo.	2 00	35
1644	Epaulets: for superior officers (*de cameloneo*) ..pair	14 00	35
1645	With fringes, for other officers.... ,,	7 00	35
1646	Nipples for firearms....kilo.	0 50	35
1647	Dynamite of all kinds.... ,,	0 50	35
1648	Sword knots of all kinds....	3 00	35
1649	Sporting guns: cap, single barrelled....each	1 50	25
1650	The same, double barrelled.... ,,	3 00	25
1651	Central firing, single barrelled.... ,,	8 00	55
1652	The same, up to current quality, double barrelled ....each	12 00	55
1653	The same, fine .... ,,	50 00	55
1654	Sabres and swords of all kinds.... ,,	7 00	35
1655	Primers: for guns, including the weight of boxes kilo.	1 60	25
1656	Other kinds, including the weight of boxes kilo.	2 00	35
1657	For dynamite.... ,,	1 80	35
1658	Cases or holsters of leather, with or without belt, for revolvers ....doz.	10 00	55
1659	Pocket, of oilcloth or leather, for revolvers ,,	3 00	35 or 55
1660	Of leather, for sporting guns.... ,,	20 00	55
1661	Of cardboard, covered with leather or sized cloth, for sporting guns....doz.	10 00	35
1662	Blades: for swords and sabres....each	2 00	35
1663	For poniards, hunting knives and walking sticks .. ....centimetre	0 02	35
1664	*Machetes* or short sabres, with handle of common metals ....each	1 50	35
1665	Machines for closing cartridges: of wood or iron, with or without accessories ....each	0 40	35
1666	Of bronze or other kinds.... ,,	0 80	35
1667	Measures for gunpowder or shot, for filling cartridges ....doz.	1 50	35
1668	Shot pouches, of chamois leather, sheep skin, or of other leather....doz.	6 00	55
1669	Detached or extra parts for arms....kilo.	10 00	55
1670	Pistols: cap, single or double barrelled....each	1 00	55
1671	Lefaucheux's or Remington's, single or double barrelled, central firing, with stock of ivory or mother-of-pearl ....each	6 00	55
1672	The same, with stock of other materials.. ,,	3 50	55
1673	Parlor .... ,,	3 00	55
1674	Repeating .... ,,	12 00	55
1675	Gunpowder: black of all kinds....kilo.	0 50	20
1676	Rose or cellulose powder.... ,,	1 50	35
1677	Special for blasting.... ,,	0 20	Free
1678	Powder pouches: of zinc, bronze or other metal doz.	3 50	35
1679	Of horn .... ,,	5 50	35
1680	Of leather or other kinds.... ,,	10 00	55 or 35
1681	Poniards, hunting knives or daggers (other than those with handle of ivory, mother-of-pearl or tortoise shell), with or without sheath, common kilo.	1 50	35
1682	The same, current quality and fine.... ,,	2 50	35
1683	With handle of ivory, mother-of-pearl, or tortoise shell....kilo.	8 00	35
1684	Revolvers: common ....each	2 00	55
1685	Current quality, with or without ejector, including imitation fine revolvers....each	5 00	55
1686	The same, fine .... ,,	10 00	55
1687	Swords common, for the military.... ,,	1 50	35
1688	Wad extractors for sporting or war guns....doz.	0 60	35
1689	Wads for sporting guns....kilo.	0 50	35
1690	Sword belts: of leather or patent leather....each	1 00	55
1691	Of silk, with or without threads of gold or silver, or silvered....each	7 00	10
1692	Of gold or silver threads.... ,,	20 00	5
1693	Blunderbusses of all kinds, cap or breech loading each	5 00	55
1694	Sword scabbards .... ,,	1 00	35

Arms and Accessories for Fencing.

Nos	Goods.	Valuation. Pesos.	Duties %.
1695	Masks of wire ....doz.	9 00	35
1696	Handles: for foils .... ,,	7 50	35
1697	For swords, daggers and rapiers .... ,,	12 00	35
1698	Foils of all kinds ....pair	2 00	35
1699	Gauntlets of all kinds, including sport gloves..each	0 80	35
1700	Blades: for foils .... ,,	0 15	35
1701	For swords and rapiers .... ,,	0 50	35
1702	Pads of all kinds .... ,,	1 50	35
1703	Swords of wood ....doz.	3 00	35
1704	Of iron or steel .... ,,	15 00	35

Hunting and Shooting Accessories.

Nos	Goods.	Valuation. Pesos.	Duties %.
1705	Wine skins ....kilo.	2 00	35
1706	Dog chains of iron or steel.... ,,	0 50	35
1707	Wine flasks of all kinds ....doz.	6 00	35
1708	Collars, dog.... ,,	2 50	35
1709	Gunstocks: of wood, unworked ....each	0 50	35
1710	The same, worked .... ,,	1 00	35
1711	Game bags ....doz.	18 00	35
1712	Whistles: of spelter, lead or tin ....kilo.	0 50	35
1713	Other of all kinds.... ,,	1 50	35

XIV.—Ceramic and Crystal Ware.

Notes.—1. Articles of this section dutiable by weight shall be weighed together with the bales, cases, straw, parcels, fastenings, paper and other packing, except articles for which the mode of weighing them should be specially provided.

2. If goods dutiable by gross weight are imported in the same package as others to be weighed in a different manner and if, on that account, they have been declared only with their immediate wrappers, double the valuation shall be assessed thereon.

3. Glazed earthenware or pottery shall be appraised as faience ware according to the respective numbers

4. When a few of the articles classed in this Section, except liqueur cases, are imported in sets, each piece shall be dutiable separately according to the tariff number applicable thereto.

5. Cast hollow glass, coloured, decorated or combined with common metals, shall be assessed with an increase of 40 %.

XIV.—CERAMIC AND CRYSTAL WARE. continued.

Nos.	Goods.	Valuation. Pesos.	Duties %.

6. Hollow glass, cut, engraved, decorated or combined with common metals shall be valued with an increase of 80 % on the valuations provided for cast glass, except lamp globes.

7. Hollow glass, cut, coloured, engraved, decorated or combined with common metals shall be valued with an increase of 120 % on cast glass.

8. Cut crystal, engraved, decorated or combined with common metals, shall be valued with an increase of 60 % on the valuations assessed upon plain crystal.

9. Painted or decorated faience of single colour shall be valued with an increase of 30 % on the valuation provided for plain white faience, and that of more than one colour with a surtax of 50 %.

10. Faience plain, painted or decorated with gold shall be liable to a surtax of 70 % on the respective valuations fixed for plain white faience.

11. Faience in relief shall be subject to an increase of 20 % on the valuations assessed upon plain faience.

12. Porcelain solely furnished with coloured fillets, except gilt fillets, shall be valued with an increase of 30 %.

13. Sevres china shall be dutiable according to the declared value.

14. Porcelain, painted or decorated shall be valued with an increase of 60 % on the valuations fixed for plain white porcelain.

15. Porcelain, painted or decorated with gold, shall be liable to a surtax of 100 % on the valuations assessed upon white porcelain.

16. Porcelain in relief shall be liable to a surtax of 20 % on the respective kinds.

17. Articles dutiable by weight shall not be liable to any surtax on the valuations of the respective qualities.

Common Cast Glass and Crystal.

Nos.	Goods.	Valuation. Pesos.	Duties %.
1714	Cruet stands with wooden frame: of cast glass ... doz.	3 00	35
1715	Of plain crystal ... ,,	10 00	40
1716	Cruet stands with mounting of common metals of all kinds, even silvered: of cast glass ... doz.	5 00	35
1717	Of plain crystal ... ,,	15 00	40
1718	Insulators, piano ... 100	7 00	35
1719	Candle rings: of cast glass ... kilo.	0 40	35
1720	Of cut glass or crystal ... ,,	1 50	35 or 40
1721	Wooden frames for cruet stands ... doz.	1 50	35
1722	Knife rests, butter or ice plates, separate egg cups, vases, toothpick holders, small dishes for sweets, cucumber and similar dishes, etc.: of cast glass ... doz.	0 60	35
1723	Of plain crystal ... ,,	2 50	40
	Sugar basins, decanters of all sizes, candlesticks, complete cocktail glasses, butter dishes, rice powder boxes with or without metal stand, spittoons, sauce boats and toilet flasks of a capacity of from 200 to 500 grammes:		
1724	Of cast glass ... doz.	2 00	35
1725	Of plain crystal ... ,,	7 00	40
1726	Bonbon boxes: of cast glass ... ,,	1 00	35
1727	Of plain crystal ... ,,	7 00	40
	Bottles, cruets, cream jugs, finger glasses, milk jugs and crocks to hold up to ½ litre, mustard pots, flat candlesticks and toilet flasks of a capacity up to 200 grammes:		
1728	Of cast glass ... doz.	1 00	35
1729	Of plain crystal ... ,,	3 00	40
	Jam dishes, sweet dishes, salad bowls, fruit dishes without division, dishes of all kinds, crocks, plates, cheese dishes having up to 35 centimetres and toilet flasks of a capacity exceeding 500 grammes:		
1730	Of cast glass ... doz.	3 50	35
1731	Of plain crystal ... ,,	10 00	40
	Cups ("*copas*"), salt cellars, glasses, lemon squeezers, pen wipers and needle cases:		
1732	Of cast glass ... doz.	0 40	35
1733	Of plain crystal ... ,,	1 50	40
1734	Filters: complete or incomplete, of glass, faience or earthenware, common. G.W. ... kilo.	0 10	35
1735	Special, Pasteur's, and other similar systems. (*According to the declared value*) ...	—	35
1736	Glass globes, for garden ornament. G.W. ... kilo.	0 12	35
	Soap, brush and sponge boxes:		
1737	Of cast glass ... doz.	2 00	35
1738	Of plain crystal ... ,,	7 00	40
1739	Crocks of cast glass, with lid of common metal ... doz.	4 00	35
1740	The same, of plain crystal ... ,,	12 00	40
1741	Liquenr sets consisting of one decanter and six small glasses, with or without tray of cast glass ... doz.	4 00	35
1742	The same, with parts of common metals, very common ... doz.	5 00	35
1743	Composed of two decanters and twelve small glasses, with tray of cast glass ... doz.	8 00	35
1744	Other kinds. (*According to the declared value*)	—	—
1745	Ewers and basins: of glass ... doz.	3 00	35
1746	The same, of crystal ... ,,	10 00	40
	Punch bowls with tray and up to 12 glasses:		
1747	Of cast glass ... each	1 00	35
1748	Of plain crystal ... ,,	6 00	40
	Cheese dishes, over 35 centimetres:		
1749	Of cast glass ... doz.	8 00	35
1750	Of plain crystal ... ,,	25 00	40
1751	Cocktail mugs: of glass ... doz.	0 60	35
1752	Of crystal ... ,,	3 00	40
1753	Sheet glass: up to 2 millimetres in thickness, common, in cases of from 8 to 9·50 sq. metres ... case	3 00	35
1754	The same, over 2 millimetres in thickness, as above ... case	5 00	35
1755	Coloured, up to 2 millimetres in thickness, in cases of from 8 to 9·50 sq. metres ... case	6 50	35
1756	The same, over 2 millimetres in thickness.. ,,	8 50	35
1757	Opaque and white muslin glass, up to 2 millimetres in thickness, in cases of from 8 to 9·50 sq. metres ... case	4 00	35
1758	The same, over 2 millimetres in thickness.. ,,	6 00	35
1759	White or coloured, fancy, stamped, of any thickness ... sq. metre	1 20	35
1760	Common, silvered, up to 2 millimetres in thickness ... sq. metre	1 60	35
1761	Fine or crystal, not silvered, not exceeding 87 centimetres in length by 61 centimetres in width or equivalent surface ... sq. metre	2 80	40
1762	The same, silvered ... ,,	3 60	40
1763	The same, bevelled ... ,,	4 50	40
1764	The same, silvered and bevelled ... ,,	6 00	40
1765	Fine or crystal, of any other measurement, not silvered ... sq. metre	4 00	40
1766	The same, silvered ... ,,	5 00	40
1767	The same, bevelled ... ,,	6 00	40
1768	The same, silvered and bevelled ... ,,	6 50	40
1769	Fluted or plain, for skylights. G.W. ... kilo.	0 04	40
1770	Plain, for pavement. G.W. ... ,,	0 05	40
1771	Checkered or stamped for skylights and pavements. G.W. ... kilo.	0 10	40
1772	Broken, of all kinds. G.W. ... ,,	0 01	40

Faience and Porcelain.

Nos.	Goods.	Valuation. Pesos.	Duties %.
1773	Fancy articles: of faience, earthenware, porcelain, biscuit or majolica, combined with common metals. G.W. ... kilo.	0 40	35 or 40
1774	The same, combined with gilt or silvered metals. G.W. ... kilo.	0 60	35 or 40
	Sugar basins, common coffee pots, flat dishes without cover, having up to 40 centimetres, butter dishes, tea pots, sauce boats, &c.:		
1775	Of plain white faience ... doz.	2 00	35
1776	Of white porcelain ... ,,	3 00	40
1777	Trays: of plain white faience ... ,,	2 50	35
1778	The same, with border of wood or of common metal ... doz.	3 00	35
1779	Of white porcelain ... ,,	3 00	40
1780	The same, with border of wood or of common metal ... doz.	6 00	40
1781	Bidets with stand, of faience, white ... each	4 00	35
1782	The same, painted ... ,,	5 00	35
1783	With accessories. (*Surtax of 20 %*) ...	—	35
1784	Saucepans: of faience ... doz.	3 00	35
1785	Of porcelain ... ,,	6 00	40
	Coffee pots for bains-marie, soup tureens:		
1786	Of plain white faience ... ,,	5 00	35
1787	Of white porcelain ... ,,	8 50	40
	Candlesticks for single light, brush boxes, cream jugs, sponge boxes, soap boxes, milk jugs or crocks of a capacity not exceeding 1½ litres, mustard pots, rice powder boxes and flat candlesticks (the latter by doz. pairs):		
1788	Of plain white faience ... doz.	1 50	35
1789	Of white porcelain ... ,,	3 00	40
	Jam dishes, sweet dishes, salad bowls, spittoons, fruit dishes not openworked, dishes not being hollow and without cover, having over 40 centimetres, dishes with feet, cheese dishes, night light holders:		
1790	Of plain white faience ... doz.	2 50	35
1791	Of white porcelain ... ,,	4 00	40
	Butter or ice plates, plain egg cups, dessert plates having up to 20 centimetres, cucumber dishes, broth bowls having up to 15 centimetres:		
1792	Of plain white faience ... doz.	0 25	35
1793	Of white porcelain ... ,,	0 60	40
1794	Pans of faience, for photographers ... ,,	2 00	35
1795	Flasks of faience, for washstands ... ,,	1 50	35
1796	The same, of porcelain ... ,,	3 00	40
	Fruit dishes, openworked, dishes with cover, ewers and basins for washstands, milk jugs or crocks of a capacity exceeding 1½ litres, dishes for dinner carriers:		
1797	Of plain white faience ... doz.	3 00	35
1798	Of white porcelain ... ,,	6 00	40
1799	Egg cups, with mounting: of plain white faience ... doz.	3 00	35
1800	Of white porcelain ... ,,	6 00	40
1801	Water-closet apparatus: composed of two pieces, of earthenware, common ... each	0 60	35
1802	White or yellow, with foot of faience ... ,,	2 50	35
1803	The same, painted ... ,,	4 00	35
	Crocks with lid of common metal:		
1804	Of plain white faience ... doz.	3 00	35
1805	Of white porcelain ... ,,	6 00	40
	Jars, toothpick holders, pen wipers, table plates, coffee, tea or breakfast cups, with or without saucers, and broth bowls over 15 centimetres:		
1806	Of plain white faience ... doz.	0 40	35
1807	Of white porcelain ... ,,	0 80	40
	Flower pots and stands for flower pots:		
1808	Of terra cotta, plain, of one colour. G.W. kilo.	0 10	35
1809	Of terra cotta, with ornaments, or of more than one colour. G.W. ... kilo.	0 20	35
1810	Of faience, plain and of one colour. G.W. .. ,,	0 20	35

Nos.	Goods.	Valuation. Pesos.	Duties %.
1811	Of faience, with ornaments, or of more than one colour. G.W. ..... kilo.	0 30	35
1812	Of porcelain, plain and of one colour. G.W. „	0 30	40
1813	Of porcelain, with ornaments, or of more than one colour. G.W. ..... kilo.	0 60	40
1814	*Mates* (maté sets): with or without stand, of plain white faience ..... doz.	0 40	35
1815	The same, of white porcelain..... ..... „	0 80	40
1816	Basins: of white or painted faience, for flushing washstands with discharge pipe ..... each	5 00	35
1817	The same, with valve	4 00	35
1818	The same, painted, for hair dressers, and bidet pans ..... each	0 50	35
1819	The same, white, and bidet pans. ..... „	0 40	35
1820	With cock or accessories (*Surtax of* 20%).. „	—	35
1821	Dinner carriers, with or without basket: of plain white faience ..... each	2 00	35
1822	Of white porcelain ..... „	4 00	40
1823	Spittoons, without foot: of plain white faience doz. pairs	3 00	35
1824	Of white porcelain..... „	6 00	40
1825	Spittoons, with foot: of plain white faience doz. pairs	4 00	35
1826	Of white porcelain ..... „	8 00	40
1827	Frying pans: of fireproof faience..... doz.	0 40	35
1828	Of white porcelain ..... „	0 80	40
1829	Water vessels: of plain white faience, for washstands ..... doz.	0 40	35
1830	The same, of white porcelain..... „	0 80	40
	Miscellaneous.		
1831	Ornaments and statuettes: of plaster, for bazars. G.W ..... kilo.	0 15	35
1832	Of glass, terra cotta and faience. G.W..... „	0 25	35
1833	Of porcelain. G.W. ..... „	0 40	40
1834	Very common articles of clay. G.W. ..... „	0 03	35
1835	Tiles: paving, from Havre or Marseilles....1,000	20 00	35
1836	Roofing and paving, square, having from 13 to 14 centimetres side, of same quality and colour as above 1,000	13 00	35
1837	Other unenumerated kinds, plain, square, for paving, side exceeding 15 centimetres ..1,000	30 00	35
1838	For furnaces, having 30 centimetres, by 4 or 5 centimetres in thickness 1,000	100 00	35
1839	Enamelled (ceramic), plain, painted or not. G.W. kilo.	0 05	35
1840	The same, with reliefs. G.W..... „	0 07	35
1841	The same, exceeding 25 millimetres in thickness, including *zócolas* or cornices in relief, of larger sizes. G.W. ..... kilo.	0 04	35
1842	For mosaics and mosaics of any shape, for paving yards, landings, etc., having 14 millimetres in thickness. G.W..... kilo.	0 08	35
1843	The same, exceeding 14 millimetres in thickness. G.W. ..... kilo.	0 06	35
1844	For street pavements or stables. G.W..... „	0 03	35
1845	Baths of faience or glazed clay ..... each	70 00	35
1846	With accessories. (*Surtax of* 20%).....	—	35
1847	Marbles: of all kinds, of glass. G.W..... kilo.	0 15	35
1848	The same, of stone or porcelain. G.W. .... „	0 10	35 or 40
1849	Globes: of all kinds and tulips of glass or crystal, having up to 19 centimetres..... doz.	2 00	35 or 40
1850	The same, having over 19 and up to 23 centimetres in diameter ..... doz.	4 00	35 or 40
1851	The same, having over 23 and up to 30 centimetres in diameter ..... doz.	15 00	35 or 40
1852	The same, having over 30 centimetres in diameter ..... doz.	25 00	35 or 40
1853	Of ground or transparent glass, having from 30 to 40 centimetres ..... doz.	25 00	35
1854	As above, exceeding 40 centimetres..... „	40 00	35
1855	Of cut glass or crystal, having from 30 to 40 centimetres..... doz.	35 00	35 or 40
1856	The same, exceeding 40 centimetres ..... „	55 00	35 or 40
1857	Of glass or crystal of any colour or size, for lanterns and sidelights ..... doz.	2 00	35 or 40
1858	Half-globes (ceiling light glasses). (*Half the valuation fixed for globes according to their respective sizes.*)	—	35 or 40
1859	Bottles: for seltzer water (with ball) of glass, of all sizes..... doz.	0 50	35
1860	Other, exceeding half a litre in capacity, including glass or stoneware bottles, common..doz.	0 40	Free
1861	The same, of a capacity of from quarter of a litre inclusive up to half a litre inclusive doz.	0 25	35 or Free
1862	The same, fancy. (*According to the declared value.*)	—	35
1863	Of glass, colourless, so-called white, and bottles with spring stopper of porcelain or faience, with metal fixtures. (*Surtax of* 25% *on the foregoing valuations, according to kind.*).....	—	35
1864	*Alcarazas* for water, plain or figured, with or without tray ..... doz.	3 00	35
1865	Pipes of clay, up to 20 centimetres in diameter each	0 20	35
1866	The same, of larger diameter..... „	0 35	35
1867	Crucibles of clay, for foundries. G.W..... kilo.	0 06	35
1868	Demijohns: of 1 to 6 litres in capacity..... doz.	1 50	Free
1869	Exceeding 6 and up to 10 litres..... „	3 00	„
1870	Exceeding 10 litres..... „	4 00	„
1871	Mirrors: common with frame not exceeding 14 centimetres in its largest size, including pocket mirrors ..... doz.	0 20	35
1872	The same, exceeding 14 and up to 20 centimetres doz.	0 60	35
1873	„ „ 20 and up to 30 „ „	1 00	35
1874	„ „ 30 and up to 40 „ „	2 00	35
1875	„ „ 40 and up to 50 „ „	3 00	35
1876	„ „ 50 and up to 75 „ „	6 00	35
1877	Current quality and fine. (*Surtax of* 50% *on the valuations fixed for glass in sheets of Nos.* 1760 *to* 1768.)	—	35
1878	Flower vases: of glass. G.W. ..... kilo.	0 20	35
1879	Of crystal. G.W. ..... „	0 70	40
1880	Flowers of faience or porcelain, of all kinds.. „	1 50	35 or 40
1881	Bricks: fireproof..... 100	2 00	15
1882	„ hollow, of all kinds ..... „	1 30	35
1883	Lamps (complete or not): of glass, for the table, common, with or without burner or other corresponding parts, except the globe or shade doz.	3 80	35
1884	Of glass, for the table, with stand in the shape of flower vases, except the globe ..... doz.	6 00	35
1885	Of glass, hand, and night lamps ..... „	1 00	35
1886	Kitchen, of all kinds..... „	1 40	35
1887	Washstands, with foot of faience or of metal: white ..... each	25 00	35
1888	The same painted..... „	35 00	35
1889	Lanterns of faience or porcelain, with glass for small incandescent lamp ..... kilo.	0 35	35 or 40
1890	Lamp shades: of white glass. G.W..... „	0 10	35
1891	Of coloured glass. G.W..... „	0 15	35
1892	Lamp feet, of glass or faience ..... doz.	2 00	35
1893	Sinks of clay, glazed or not ..... each	0 90	35
1894	Whistles (*pitos*): of plaster or clay. G.W....kilo.	0 10	35
1895	Of terra cotta or porcelain..... „	2 00	35 or 40
1896	Cans: of cast glass ..... doz.	2 00	35
1897	Of plain crystal..... „	6 00	40
1898	Electric lamp holders: of faience ..... kilo.	0 45	35
1899	Of faience and bronze..... „	1 25	35
1900	Lamp founts, of glass common. G.W..... „	0 20	35
1901	Reflectors of glass. G.W. ..... „	0 20	35
1902	Pots of faience or clay 100	2 00	35
1903	Roofing tiles called "*de canaleta*" and French tiles 1,000	40 00	35
1904	Jars of vitrified clay ..... each	0 80	35
1905	Lamp chimneys, of glass, common. G.W....kilo.	0 10	35
1906	The same of glass or crystal, current quality and fine. G.W. ..... kilo.	0 20	35 or 40
1907	Tubes of glass or crystal for manufactured articles, and lamp chimneys for incandescent lighting. G.W..... ..... kilo.	0 30	35 or 40
1908	Of glass or crystal, for machines. G.W.... „	0 20	35 or 40
1909	Vaporizers: of cast glass, with or without mouthpiece (*boquilla*) ..... doz.	2 50	35
1910	The same of cut or decorated glass..... „	3 50	35

XV.—Drugs, Chemicals, Pharmaceutical Products, &c.

Notes.—1.—In all declarations, the unit, weight or measurement of the contents of each package must be stated.

2.—All the articles classed in this Section shall be weighed together with the respective receptacles and wrappers except those for which the mode of weighing is expressly provided and, if imported in a single receptacle, they shall be dutiable by gross weight.

3.—All the salts or chemical compounds referred to in this Section as *unenumerated*, *unexpressed* or *not mentioned*, shall be appraised at the rate leviable on the most highly taxed product entering into their composition.

4.—As regards articles assessable according to the declared value, the declaration shall show separately the kind, quality and quantity of each of them, as well as their value.

5.—Should the articles referred to in Nos. 2085 and 2087 be of white vulcanized rubber, they shall be valued with a rebate of 30% according to kind.

6.—The value of compressed tablets and pastilles shall be assessed according to the valuation of the predominating compound with a surtax of 80%. Should the value of the predominating compound not exceed 60 *centavos* per kilo., they shall be assessed, as a general rule, at the rate of 1 *peso* per kilo.

7.—Products containing more than 25% of essence shall be dutiable according to the valuation fixed for the respective numbers; should the essences be mixed, they shall be assessed according to the valuation of the predominating essence with a surtax of 80 %.

8.—The net weight of essences imported in flasks will be increased by 12 %.

9.—Sponges are to be weighed together with threads, twine, cardboard, packing cloths or bags.

10.—If gum lac is imported in water for the purpose of preservation, the water shall be deemed to form part of the receptacle.

11.—Medicinal wines shall be held to include those wines which contain medicines, and are imported in the form of specifics.

12.—Should flasks be packed with other merchandise, the total weight of the package shall be allotted to the flasks.

13.—If the same package contains emery-ground flasks and others not being emery-ground, the total weight of the package shall be allotted to the emery-ground flasks.

14.—Dry plates for photography of different sizes to those enumerated in the respective items of this Tariff, shall be assessed according to the valuation determined for the size which they most approximate.

XV.—DRUGS, CHEMICALS, PHARMACEUTICAL PRODUCTS, &C.—con.

Nos.	Goods.	Valuation. Pesos.	Duties %.
	15.—Photograph films shall be appraised at half the rate of valuation of the plates according to the respective sizes.		
	16.—Boxes, pots, flasks or bottles of greater weight, capacity and content than those provided for in this Section, shall be valued in proportion.		
	Paints, Oils and Chemicals.		
1911	Fertilizers of a phosphate or calcium nitrate basis, when not exceeding 40 % as to one or both, if mixed ....kilo.	0 02	35
1912	Oils: cotton seed, poppy, castor, colza, cade, cod liver, white or dark, *navina*, sesame, juniper, cocoa nut, palm, resin and impure paraffin kilo.	0 20	40
1913	Almond, and liquid medicinal vaseline.... ,,	0 50	40
1914	Birch, raw or boiled linseed, and fetid hartshorn kilo.	0 12	40
1915	Croton tiglium, nutmeg (butter) and amber (*sucino*) ....kilo.	1 60	40
1916	Ginocardia .... ,,	2 30	40
1917	Male fern (ethereal).... ,,	3 50	40
1918	Vegetable unenumerated .... ,,	0 50	40
1919	Medicinal, compound of all kinds .... ,,	0 80	40
1920	Mineral, such as valvolina, cylindrina and the like, of all kinds. G.W. ....kilo.	0 10	40
1921	Animal and mineral, in flasks .... ,,	0 75	40
1922	Animal, unenumerated .... ,,	0 35	40
1923	Acetone of all kinds. N.W. .... ,,	0 40	35
1924	Acids: anhydrous, in a gaseous state. G.W. ,,	0 15	35
1925	The same, in a liquid state. G.W. .... ,,	0 30	35
1926	Acetic. G.W.... ,,	0 25	35
1927	Cacodylic and its unenumerated salts. N.W. ,,	8 00	35
1928	Citric and tartaric .... ,,	0 65	35
1929	Tannic, picric and their compounds, also unenumerated compounds of citric and tartric acids kilo.	0 65	35
1930	Malic, succinic and lactic and unenumerated compounds thereof. N.W....kilo.	2 50	35
1931	Lactic and sulphoricinic for industrial purposes, and impure phosphoric ....kilo.	0 15	35
1932	Boracic and its unenumerated salts.... ,,	0 30	35
1933	Hydrochloric, carbolic and sulphuric, all impure kilo.	0 10	35
1934	Hydrochloric, pure, for industrial purposes (in carboys) ....kilo	0 20	35
1935	The same, including pure nitric acid, hydrofluoric acid and their unenumerated salts. N.W.... kilo.	0 50	35
1936	Nitric, impure .... ,,	0 12	35
1937	Formic, oleic, oxalic, and their unenumerated salts ....kilo.	0 20	35
1938	Benzoic, salicylic, gallic, pyrogallic, hydrocyanic and their unenumerated compounds. N.W. kilo.	2 00	35
1939	Gallic, industrial .... ,,	1 00	35
1940	Chromic, cinnamic, erysophanic, phosphoric glacial and their unenumerated compounds kilo.	4 00	35
1941	Mineral or organic unenumerated and their compounds ....kilo.	3 00	35
1942	Osmic....gramme	1 40	35
1943	Punk of all kinds ....kilo.	0 50	35
1944	Turpentine of all kinds .... ,,	0 20	35
1945	Waters: Distilled, of all kinds, including those imported in flasks or bottles containing over ¾ litre. N.W....kilo.	0 20	35
1946	Oxygenated, of all kinds ....litre.	0 25	35
1947	*Agurina*. N.W....kilo.	50 00	35
1948	White lead .... ,,	0 20	35
1949	Albumen, of all kinds. N.W. .... ,,	2 00	35
1950	Unenumerated alkaloids and their salts. N.W. ,,	80 00	35
1951	Camphor of all kinds .... ,,	1 50	35
1952	Unenumerated compounds. N.W. .... ,,	4 00	35
1953	Alcohol: Amylic and methylic, of all kinds. N.W. kilo.	0 50	35
1954	Unenumerated, except ethylic alcohol. N.W. ,,	0 70	35
1955	Aldehydes: Ethylic. N.W.... ,,	1 20	35
1956	Methylic (formol), of all kinds. N.W. .... ,,	0 30	35
1957	Unenumerated, including isomeric aldehydes. N.W....kilo.	3 00	35
1958	Cotton: Carded or not, hydrophile .... ,,	0 80	35
1959	Antiseptic, sterilized or aseptic.... ,,	1 50	35
1960	Fulminating, of all kinds.... ,,	1 50	35
1961	Bitter almonds .... ,,	0 50	35
1962	Natural musk, with or without bladder. N.W. ,,	300 00	35
1963	Aloes of all kinds .... ,,	0 40	35
1964	Mineral or vegetable tar. G.W. .... ,,	0 05	35
1965	Aluminium: Metallic, in powder or wire.... ,,	1 50	35
1966	Sheet.... ,,	5 00	35
1967	And its unenumerated salts. N.W.... ,,	1 50	35
1968	Impure sulphate .... ,,	0 08	35
1969	Potassic sulphate (alum) of all kinds. G.W. ,,	0 05	35
1970	Calcined potassic sulphate. G.W.... ,,	0 20	35
1971	Alumnol. N.W.... ,,	8 00	35
1972	Ambergris of all kinds. N.W.... ,,	800 00	35
1973	Ammonia: Bromide .... ,,	0 80	35
1974	Liquid of all kinds.... ,,	0 25	35
1975	Carbonate.... ,,	0 20	35
1976	Hydrochlorate and sulphate, for the arts .. ,,	0 20	35
1977	,, ,, medicinal.... ,,	0 30	35
1978	Anhydrous .... ,,	0 25	35
1979	Nitrate.... ,,	0 40	35
1980	Fluoride, of all kinds. N.W.... ,,	0 70	35
1981	Bibasic phosphate. N.W. .... ,,	1 00	35
1982	Valerianate. N.W.... ,,	3 00	35
1983	Unenumerated salts. N.W. .... ,,	0 80	35
1984	*Analgeno*....kilo.	30 00	35
1985	Aniline: Liquid, of all kinds and its salts .. ,,	0 40	35
1986	Of any colour, of all kinds .... ,,	2 00	35
1987	Antifebrine. N.W.... ,,	1 00	35
1988	Antiformine .... ,,	0 10	35
1989	Antimony: Metallic or regulus. G.W.... ,,	0 50	35
1990	Chloride, of all kinds. N.W.... ,,	1 00	35
1991	White oxide, and red and gilt sulphide. N.W. ,,	0 50	35
1992	Sulphide (black). N.W.... ,,	0 25	35
1993	Impure oxide, for industrial purposes.... ,,	0 15	35
1994	Oxysulphide (Kermes). N.W.... ,,	2 00	35
1995	Compounds, unenumerated. N.W.... ,,	2 00	35
1996	Tartrate of potassium and antimony for industrial purposes ....kilo.	0 40	35
1997	Antipyrine: Knorr's. N.W.... ,,	8 00	35
1998	Similar products. N.W.... ,,	4 00	35
1999	Indigo of all kinds.... ,,	3 00	35
2000	Carmin, liquid and paste.... ,,	0 75	35
2001	Apiol, of all kinds. N.W.... ,,	10 00	35
2002	Aristol. N.W.... ,,	40 00	35
2003	Arrow-root of all kinds .... ,,	0 25	35
2004	Arsenic: Anhydride, of all kinds (white arsenic) kilo.	0 10	35
2005	Sulphide, of all kinds (red and yellow arsenic) ,,	0 20	35
2006	Compounds and salts, unenumerated. N.W. ,,	1 50	35
2007	Asphaltum: Trinidad, for paving .... ,,	0 05	35
2008	Jews' pitch, Barbados and other .... ,,	0 20	35
2009	Aspirine and the like. N.W.... ,,	5 00	35
2010	Saffron. N.W.... ,,	20 00	35
2011	Sugar: Candy, of all kinds .... ,,	0 35	35
2012	Milk, in lumps or powder .... ,,	0 50	35
2013	Grape or glucose, of all kinds.... ,,	0 10	35
2014	Burnt or caramel, of all kinds .... ,,	0 20	35
2015	Sulphur, crude (in pieces). G.W.... ,,	0 02	35
2016	In powder or sticks. G.W.... ,,	0 06	35
2017	Blue and green, ultramarine. G.W.... ,,	0 20	35
2018	Prussian .... ,,	1 00	35
2019	Balsams: Copaiba, Tolu, Canada and Fioravanti kilo.	1 50	35
2020	Tranquil, anodyne, opodeldoc	1 00	35
2021	Peru. N.W.... ,,	4 00	35
2022	Unenumerated. N.W.... ..	1 50	35
2023	Mecca, aniseed or ethereal. N.W.... ,,	7 00	35
2024	Barium: Carbonate, chloride, hydrate and nitrate....kilo.	0 10	35
2025	Sulphates, of all kinds .... ,,	0 05	35
2026	Unenumerated compounds. N.W. .... ,,	0 60	35
2027	Baryta sulphate or permanent white for lithographers ....kilo.	0 05	35
2028	Varnish of all kinds.... ,,	0 60	35
2029	Linseed oil, for lithographers .... ,,	0 30	35
2030	Berries, colouring, of all kinds.... ,,	1 50	35
2031	Non-colouring, of all kinds.... ,,	0 20	35
2032	Benzine: Rectified. N.W.... ,,	0 20	35
2033	Nitro (myrbane essence).... ,,	0 30	35
2034	Benzoin: Sumatra and almonded, of all kinds ,,	1 00	35
2035	Siam, of all kinds.... ,,	2 50	35
2036	Binzosol, of all kinds. N.W.... ,,	20 00	35
2037	Bismuth: Metallic, in powder or granulated. N.W....kilo.	6 00	35
2038	Compounds, unenumerated. N.W.... ,,	5 00	35
2039	Sub-nitrate and sub-gallate. N.W.... ,,	4 00	35
2040	Bole: Armenian, Nancy and other in bulk.. ,,	0 50	35
2041	Mineral pitch. G.W.... ,,	0 01	35
2042	Bromine and its unenumerated compounds. N.W. kilo.	2 50	35
2043	Bronze: foil .... ,,	5 00	35
2044	In powder and bronze in boxes with its liquid and accessories ....kilo.	1 00	35
2045	Liquid and purpurine .... ,,	2 00	35
2046	Pine and other sprouts.... ,,	0 40	35
2047	Walnut husk infusion .... ,,	1 50	35
2048	Cadmium and its unenumerated salts. N.W.. ,,	4 50	35
2049	Acorn coffee, of all kinds.... ,,	0 25	35
2050	Caffeine and its unenumerated compounds. N.W. kilo.	7 00	35
2051	Calcium: metallic.... ,,	5 00	35
2052	And its unenumerated salts .... ,,	2 00	35
2053	Light carbonate (precipitated or prepared chalk) kilo.	0 10	35
2054	Natural carbonate (chalk) .... 10 kil.	0 15	35
2055	Fluoride, commercial....kilo.	0 05	35
2056	,, pure, medicinal .... ,,	1 00	35
2057	Chlorides of all kinds.... ,,	0 05	35
2058	Sulphate of lime (plaster in powder) .... ,,	0 03	35
2059	Oxide.... ,,	0 10	35
2060	Glycerophosphate. N.W. .... ,,	3 00	35
2061	Phosphate and biphosphate. N.W.... ,,	1 50	35
2062	Bibasic phosphate for wine, also known under the name of œnophosphate. N.W.....kilo.	0 15	35
2063	Impure phosphate for industrial purposes. G.W. kilo.	0 06	35
2064	Carbide. G.W. .... ,,	0 06	35
2065	Calcined borate and sulphite .... ,,	0 15	35
2066	Cassia fistula, natural .... ,,	0 20	35
2067	Pulp .... ,,	0 50	35
2068	Cinnamon: Ceylon, whole or in powder.... ,,	0 70	35
2069	Ceylon, broken .... ,,	0 50	35
2070	Chinese, whole or in powder .... ,,	0 40	35
2071	Cantharides, whole or in powder. N.W. .. ,,	2 00	35
	Capsules and pearls, gelatinous, medicinal:		
2072	Empty, in bulk .... ,,	2 00	35
2073	Of castor oil, cod-liver oil, copahiba balsam, cubeb and turpentine essence, in bulk. N.W. kilo.	2 00	35
2074	Of sulphate of quinine, in bulk. N.W.... ,,	7 00	35
2075	Unenumerated, in bulk. N.W.... ,,	5 00	35
2076	Of mercurial ointment or the like.... ,,	1 50	35

Nos.	Goods.	Valuation. Pesos.	Duties %.
2077	Animal and vegetable charcoal, mineral coal, in lumps or powder for industrial purposes (lamp black: Rome, Viñas, &c.) in casks, tubs or bags ... kilo	0 06	35
2078	The same in parcels or boxes ... ,,	0 11	35
2079	Carbon sulphide. G.W. ... ,,	0 15	35
2080	Carmin of all kinds ... ,,	10 00	35
2081	Castoreum of all kinds. N.W. ... ,,	50 00	35
2082	Catechu in lumps or powder ... ,,	0 25	35
2083	Rubber: natural ... ,,	1 00	35
2084	Refined, or elastic gum ... ,,	1 50	35
2085	Vulcanized (English sheets and the like, black or red), bags, belts, cloth, bands, nursing nipples, tyres, single or double pairs for pulverizers, sponges, tubes of less than 5 millimetres in diameter and any other unenumerated article for medicinal use ... kilo.	5 00	35
2086	Probes, urethral ... each	0 10	35
2087	Tubes of 5 millimetres in diameter and upwards, stoppers, teething rings, syringes, &c. .. kilo.	3 00	35
2088	Covered or combined with cotton tissues, thread or wool, consisting of belts, stockings, bandages and any other article for medicinal use ... kilo.	5 00	35
2089	Pure or mixed silk ... ,,	7 00	40
2090	On tissue, such as mackintosh, silk, &c. ... ,,	2 00	35
2091	Hardened (ebonite and the like), canulas, syringes, pessaries or any other article for medicinal use ... kilo.	3 50	35
2092	Celoidine in plates ... ,,	15 00	35
2093	Wax: animal, yellow or black ... ,,	0 80	35
2094	,, animal, bleached ... ,,	1 00	35
2095	,, vegetable ... ,,	0 40	35
2096	,, mineral or ceresine, of all kinds ... ,,	0 35	35
2097	Cerium and its unenumerated salts ... ,,	1 50	35
2098	Cesium. N.W. ... ,,	5 00	35
2099	Civet. N.W. ... ,,	60 00	35
2100	Chloral hydrate. N.W. ... ,,	1 50	35
2101	Anhydrous. N.W. ... ,,	3 00	35
2102	Chlorophyl of all kinds. N.W. ... ,,	4 00	35
2103	Chloroform: common. N.W. ... ,,	1 00	35
2104	Anesthetic, in phials or flasks. N.W. ... ,,	3 00	35
2105	Cobalt: metallic. N.W. ... ,,	4 00	35
2106	And its unenumerated salts ... ,,	2 00	35
2107	Impure oxide for the arts ... ,,	0 50	35
2108	Copper: pure metallic, in shavings, grains, filings etc. N.W. ... kilo.	1 00	35
2109	Pure acetate and sulphate. N.W. ... ,,	0 80	35
2110	Acetate (verdigris), ammoniacal sulphate, and oxides ... kilo.	0 50	35
2111	Impure or crude sulphate ... ,,	0 15	Free
2112	Unenumerated compounds. N.W. ... ,,	1 00	35
2113	Cocaine and its salts. N.W. ... ,,	120 00	35
2114	Cochineal of all kinds ... ,,	1 00	35
2115	Codeine and its salts. N.W. ... ,,	80 00	35
2116	Glue: fish or isinglass ... ,,	7 00	35
2117	Japan (agar agar) ... ,,	1 00	35
2118	Coignet's and the like ... ,,	0 50	35
2119	Flandres, Cologne, rabbit ... ,,	0 30	35
2120	Common, strong ... ,,	0 15	35
2121	Collodion of all kinds. N.W. ... ,,	1 20	35
2122	Colourings: for butter and cheese ... ,,	1 00	35
2123	Vegetable, liquid, including those of *Breton*. N.W. ... kilo.	2 00	35
2124	The same, in paste. N.W. ... ,,	3 00	35
2125	The same, in powder ... ,,	5 00	35
2126	Compressed tablets, pastilles and tabloids, in bulk (See Note 6).		
2127	Coralline, Corsican and white coralline ... kilo.	0 20	35
2128	Ergotized rye, of all kinds ... ,,	1 50	35
2129	Barks: oak, cork tree and the like ... ,,	0 05	35
2130	Lemon, orange, cascara sagrada, condurango, simaronba and pomegranate ... kilo.	0 20	35
2131	Red cinchona, whole or in powder ... ,,	2 00	35
2132	Calisaya cinchona, whole or in powder ... ,,	1 00	35
2133	Grey and Loxa cinchona, whole or in powder and those unenumerated ... kilo.	0 80	35
2134	Quillaia, of all kinds. G.W. ... ,,	0 05	35
2135	Unenumerated of all kinds ... ,,	0 25	35
2136	Gum cream, called French cream, for refreshments kilo.	0 70	35
2137	Creolene, Pearson's and the like, in flasks or tins kilo.	0 50	35
2138	Common, of all kinds, and the like. G.W. .. ,,	0 10	35
2139	Creosote: vegetable. N.W. ... ,,	2 00	35
2140	Mineral. N.W. ... ,,	0 80	35
2141	Chrome: alum of ... ,,	0 06	35
2142	Unenumerated compounds ... ,,	2 00	35
2143	Crotonchloral of all kinds ... ,,	6 00	35
2144	Rennet: liquid ... ,,	0 50	35
2145	In powder ... ,,	4 00	35
2146	Natural ... ,,	0 40	35
2147	Pastilles or compressed tablets, including the weight of receptacles and packing ... kilo.	5 00	35
2148	Cubebs of all kinds ... ,,	0 80	35
2149	Curare. N.W. ... ,,	200 00	35
2150	Dextrine of all kinds and so-called dextrine glue for shoemakers ... kilo.	0 10	35
2151	Diastase or maltine and tacadiastase. N.W. ... ,,	20 00	35
2152	Didym and its unenumerated salts. N.W. ... ,,	60 00	35
2153	Diuretin and similar products. N.W. ... ,,	19 00	35
2154	Eonogen of all kinds. N.W. ... ,,	5 00	35
2155	Elaterium. N.W. ... ,,	20 00	35
2156	Plasters: emplastic cloth ... ,,	0 60	35
2157	Unenumerated or sticking plaster, of all kinds ,,	2 00	35
2158	Officinal, in paste or any other form ... ,,	0 75	35
2159	Porous, of all kinds ... ,,	1 75	35
2160	Court plaster, in any form ... ,,	4 00	35
2161	Essences: cedar wood, eucalyptus, sassafras, citronella, and betula ... kilo.	1 50	35
2162	Of Chinese cinnamon, cloves, cajeput, cubeb, fir, rosemary, thyme, lemon, fennel, and artificial essence of bitter almonds ... kilo.	2 00	35
2163	Green aniseed, caraway, badian, bergamot, winter green, *calamo aromatico*, cumin, orange and lavender ... kilo.	4 00	35
2164	Wormwood, almond, coriander, laurel, mustard, patchouli, petitgrain, sandalwood and geranium of all kinds ... kilo.	8 00	35
2165	Melissa, mint, verbina, ginger and cananga.. ,,	10 00	35
2166	Amber, angelica, cardamom, Ceylon cinnamon, matico, camomile and vetiver ... kilo.	20 00	35
2167	Orange blossom, ylang-ylang, rose, lily, black currant, hyacinth, heliotrope, gardenia, jonquil, "*siringa*," hop, jasmine, acacia, arnica, tuberose, mignonette and violet ... kilo.	120 00	35
2168	Unenumerated, of all kinds ... ,,	8 00	35
2169	Or synthetic scents, such as "*ponon reunion*" (rose), and artificial musk ... kilo.	80 00	35
2170	The same, similar to the essences mentioned in No. 2167 ... kilo.	50 00	35
2171	Or unenumerated synthetic scents ... ,,	10 00	35
2172	Or alcoholic extracts for liqueurs and wines, such as rum, cognac, rye ("*centeno*"), geneva, etc., not being essential oils ... kilo.	4 00	35
2173	Artificial, of fruits, such as essences of raspberries, currants, strawberries, pine apples, etc. ... kilo.	4 00	35
2174	Or alcoholic extracts for perfumery containing not more than 25 % of scent or essence.... kilo.	10 00	35
2175	Emery of all kinds ... ,,	0 10	35
2176	Specifics for curing the itch ... ,,	0 30	Free
2177	Spermaceti of all kinds ... ,,	1 00	35
2178	Sponges: toilet ... ,,	25 00	35
2179	Bath and carriage ... ,,	8 00	35
2180	The same, common, and horse sponges ... ,,	4 00	35
2181	Of unspecified quality ... ,,	2 00	35
2182	Tin: pure metallic, in any form. N.W. ... ,,	1 20	35
2183	Chloride (muriate, salts of tin). N.W. ... ,,	0 50	35
2184	Bisulphide. N.W. ... ,,	3 00	35
2185	White oxide and other unenumerated compounds. N.W. ... kilo.	0 75	35
2186	Stearine of all kinds ... ,,	0 25	35
2187	Maize stigmas ... ,,	0 20	35
2188	Storax of all kinds ... ,,	0 50	35
2189	Strychnine and its salts. N.W. ... ,,	20 00	35
2190	Strontium: and its unenumerated compounds. N.W. ... kilo.	2 00	35
2191	Acetate and chlorate. N.W. ... ,,	1 50	35
2192	Carbonate ... ,,	0 30	35
2193	Nitrate and sulphate, impure ... ,,	0 15	35
2194	Ethers: acetic and nitric. N.W. ... ,,	0 80	35
2195	Ethylic and sulphuric. N.W. ... ,,	1 00	35
2196	Ethylic, anæsthetic, in phials or flasks. N.W. ,,	3 00	35
2197	Œnanthic. N.W. ... ,,	45 00	35
2198	Hydrochloric and hydrobromic, anæsthetic, in phials and flasks, of any brand. N.W. ... kilo.	3 50	35
2199	Fruit, and unenumerated ethers, of all kinds. N.W. ... kilo.	5 00	3
2200	Europhene. N.W. ... ,,	40 00	3
2201	Medicinal extracts: dry, of ergotized rye, *guarana*, ipecacuanha, opium, and red, grey, or calisaya cinchona, *succirrubra*, ipeca, hemp, and hydrastis canadensis. N.W. ... kilo.	18 00	35
2202	Dry, unenumerated. N.W. ... ,,	6 00	35
2203	Soft, of ergotized rye, *guarana*, ipecacuanha, opium, and red, grey or calisaya cinchona, *succirrubra*, hemp, and hydrastis canadensis. N.W. ... kilo.	15 00	35
2204	Soft, unenumerated. N.W. ... ,,	4 00	35
2205	Fluid, of ergotized rye, *guarana*, ipecacuanha, opium, and red, calisaya or grey cinchona, *succirrubra*, hemp and hydrastis canadensis. N.W. ... kilo.	6 00	35
2206	Fluid, unenumerated. N.W. ... ,,	2 00	35
2207	Industrial, such as logwood, chestnut tree, yellow wood, oak, etc., fluid or solid ... kilo.	0 20	35
2208	For the manufacture of syrups, such as extracts of red currants, raspberries and grenadine. N.W. ... kilo.	1 40	35
2209	Compounded, of all kinds ... ,,	2 50	35
2210	Potato flour for the manufacture of paper ... ,,	0 07	35
2211	Phenacetin of all kinds. N.W. ... ,,	2 00	35
2212	Phenocoll and its compounds. N.W. ... ,,	25 00	35
2213	Phenolphthalein. N.W. ... ,,	8 00	35
2214	Flowers: poppy, orange, rose, wild mallow, kousso and violet ... kilo.	1 00	35
2215	Arborescent mallow ... ,,	2 00	35
2216	Camomile or linden, with or without bracts.. ,,	0 50	35
2217	Hop ... 10 kil.	0 15	20
2218	Unenumerated of all kinds ... kilo.	0 50	35
2219	Phosphorus: common, including the weight of the receptacle and of the preserving water .. kilo.	0 80	35
2220	Amorphous. N.W. ... ,,	2 00	35
2221	Sesquisulphide. N.W. ... ,,	1 15	35
2222	Unenumerated compounds. N.W. ... ,,	1 60	35
2223	Fruits: poppy ... ,,	0 25	35
2224	Colocynth ... ,,	2 00	35
2225	Tamarind ... ,,	0 10	35
2226	Brazilian vanilla. N.W. ... ,,	6 00	35
2227	Vanilla of other origin. N.W. ... ,,	12 00	35
2228	Unenumerated ... ,,	0 30	35
2229	Medicinal gauze: hydrophile, of all kinds ... ,,	1 00	35
2230	Antiseptic, unenumerated, sterilized and aseptic kilo.	1 50	35
2231	Impregnated with iodoform ... ,,	2 00	35

XV.—Drugs, Chemicals, Pharmaceutical Products, &c.—con.

Nos.	Goods.	Valuation. Pesos.	Duties %.
2232	Gelatine, of all kinds .....kilo.	0 60	35
2233	Glycerine, of all kinds ..... ,,	0 35	35
2234	Gums: Arabic and Senegal, white, in lumps or powder .....kilo.	0 50	35
2235	The same, in sorts or red, in lumps or powder kilo.	0 25	35
2236	The same, in very impure residues ..... ,,	0 15	35
2237	Tragacanth, in lumps or in powder ..... ,,	1 20	35
2238	Unenumerated, of all kinds..... ,,	0 60	35
2239	Gum-resins: acroid, of all kinds..... ,,	0 10	35
2240	Ammoniac, assafœtida, kino, dragons' blood, myrrh, guaiacum, mastic, galvano and *almáciga* .....kilo.	1 20	35
2241	Copal, dammar, lacquer, sandarac, olibanum (incense) and elemi .....kilo.	0 30	35
2242	Galipot ..... ,,	0 10	35
2243	Guttapercha on tissue and guttapercha for dentists.....kilo.	2 50	35
2244	Gutta and guttapercha manufactured..... ,,	2 00	35
2245	Graphite of all kinds (plumbago) .... ,,	0 05	35
2246	Degras ..... ,,	0 10	35
2247	Guiacol: cacodilate. N.W..... ,,	25 00	35
2248	And its unenumerated compounds. N.W.. ,,	5 00	35
2249	Carbonate. N.W..... ,,	8 00	35
2250	Beans: for medicinal or industrial purposes, unenumerated, whole or rasped.....kilo.	0 70	35
2251	Tonka and *pichurim*..... ,,	2 00	35
2252	Heliotropin (piperonal), of all kinds. N.W... ,,	10 00	35
2253	Hematin for tanning purposes ..... ,,	0 50	35
2254	Hemoglobin: of all kinds. N.W..... ,,	5 00	35
2255	Hemogalol. N.W. ..... ,,	12 00	35
2256	Hemol. N.W..... ,,	8 00	35
2257	Heroin and its salts. N.W. ..... ,,	140 00	35
2258	Hydroquinine of all kinds. N.W. ..... ,,	3 00	35
2259	Iron: unenumerated compounds. N.W..... ,,	0 70	35
2260	Acetate, pyrolignite, nitrate, carbonate, red oxide (colcotar), impure, ochres and earths of all kinds .....kilo.	0 07	35
2261	Sulphate and persulphate, impure ..... ,,	0 03	35
2262	Chlorides, pure carbonate, ammoniacal sulphate, and pure sulphate .....kilo.	0 50	35
2263	Arseniates, phosphates, citrates, lactates, tartrates, simple or compounded, and iron reduced by hydrogen. N.W.....kilo.	1 50	35
2264	Glycerophosphate, valerianate and peptonate. N.W.....kilo.	5 00	35
2265	And alumina, sulphate of iron (ferric aluminium). G.W.....kilo.	0 04	35
2266	And quinine, citrate of iron ..... ,,	3 00	35
2267	Lint: common and with long fibres..... ,,	0 50	35
2268	English or fine ..... ,,	1 00	35
2269	Hypnal. N.W..... ,,	20 00	35
2270	Leaves: of coca, jaborandi, *buchú*, mint, melissa, matico and cannabis indica .....kilo.	0 70	35
2271	Medicinal or industrial, unenumerated .... ,,	0 40	35
2272	Foil: of gold ..... ,,	800 00	35
2273	,, of silver..... ,,	50 00	35
2274	,, of unenumerated metals or alloys..... ,,	4 00	35
2275	Bone: calcined ..... ,,	0 10	35
2276	Cuttle, whole or powdered ..... ,,	0 20	35
2277	Ichthyol and similar products. N.W..... ,,	6 00	35
2278	Alcoholic infusions, tinctures and alcoholatnres, unenumerated. N.W.....kilo.	1 50	35
2279	Iodine: and its unenumerated compounds. N.W. kilo.	6 00	35
2280	Iodol and diodoform and zozoiodol. N.W.. ,,	20 00	35
2281	Iodoform. N.W. ..... ,,	8 00	35
2282	Iridium and its unenumerated salts.....gramme	0 50	35
2283	Soap: soft, green or yellow, of all kinds. G.W. kilo.	0 12	35
2284	,, animal ..... ,,	0 40	35
2285	,, common, such as Castile or Marseilles, *sapolio*, etc .....kilo.	0 20	35
2286	,, cocoanut ..... ,,	0 30	35
2287	,, antiseptic and medicinal of all kinds .. ,,	1 20	35
2288	Syrups of all kinds ..... ,,	0 70	35
2289	Kamala of all kinds. N.W. ..... ,,	1 00	35
2290	Kaolin of all kinds ..... ,,	0 12	35
2291	Lacquers: dry, of all kinds, regardless of colour or quality .....kilo.	1 00	35
2292	Water, regardless of colour or quality .... ,,	0 30	35
2293	Laminaria, hollow or solid..... ,,	5 00	35
2294	Lanolin and similar products of all kinds .... ,,	0 80	35
2295	Lanthanum .....gramme	5 00	35
2296	Unenumerated salts ..... ,,	0 25	35
2297	Lecithin. N.W..... .....kilo.	60 00	35
2298	Yeast of all kinds..... ,,	1 00	35
2299	Lycetol. N.W..... ,,	40 00	35
2300	Lycopodium of all kinds..... ,,	1 00	35
2301	Iceland moss or carrageen..... ,,	0 20	35
2302	Liquid enamel called "*vernis banana*"..... ,,	0 40	35
2303	Lithium: cacodylate. N.W..... ,,	20 00	35
2304	Unenumerated compounds. N.W..... ,,	6 00	35
2305	Lysol and lysoform of all kinds. N.W.... ,,	0 50	35
2306	Mace, pulverized or not..... ,,	1 50	35
2307	Magnesium: unenumerated compounds. N.W. ,,	0 50	35
2308	Metallic of all kinds ..... ,,	5 00	35
2309	Glycerophosphate, benzoate and lactate. N.W. kilo.	4 00	35
2310	Oxide (calcined magnesia). N.W ..... ,,	0 80	35
2311	Carbonate ..... ,,	0 30	35
2312	Citrate..... ,,	0 60	35
2313	Sulphate and chlorate..... ,,	0 03	35
2314	Silicate (talc)..... ,,	0 05	35
2315	Impure chloride ..... ,,	0 05	35
2316	Malt of all kinds.....10 kil.	0 05	20
2317	Manna: in tears .....kilo.	1 20	35
2318	In sorts ..... ,,	0 70	35
2319	Manganese: glycerophosphate. N.W..... ,,	7 00	35
2320	Unenumerated compounds. N.W.....kilo.	0 70	35
2321	Peroxide and borate (painters' dryers) .... ,,	0 10	35
2322	Mannite of all kinds ..... ,,	2 00	35
2323	Cocoa butter of all kinds..... ,,	1 00	35
2324	Mastic of all kinds ..... ,,	0 05	35
2325	Menthol: and its compounds of all kinds. N.W. kilo.	6 00	35
2326	Cones ..... ,,	4 00	35
2327	Mercury: metallic (quicksilver)..... ,,	1 00	35
2328	Unenumerated compounds. N.W..... ,,	2 00	35
2329	Cyanide, oxicyanide, sulphocyanide, phenate and salicylate. N.W.....kilo.	4 00	35
2330	*Mesotán*. N.W..... ,,	10 00	35
2331	Methol. N.W..... ,,	12 00	35
2332	Mica in sheets..... ,,	4 00	35
2333	Mixtures for gilders ..... ,,	2 00	35
2334	Morphia and its salts. N.W..... ,,	50 00	35
2335	*Naftalán*..... ,,	1 20	35
2336	Naphthaline: of all kinds..... ,,	0 15	35
2337	Unenumerated compounds..... ,,	0 30	35
2338	Naphtha: petroleum ether, carburines, having their boiling point at 90° C. or under....kilo.	0 10	35
2339	Ligroine and the like, unrectified benzine, having their boiling point at 120° C. or under kilo.	0 10	35
2340	Naphthol and its compounds. N.W..... ,,	2 00	35
2341	*Niobo* .....gramme	4 00	35
2342	Unenumerated salts ..... ,,	0 25	35
2343	Nickel: unenumerated compounds. N.W..kilo.	1 00	35
2344	Simple and ammoniacal sulphate. N.W.. ,,	0 30	35
2345	Nuts: gallnuts, of all kinds..... ,,	0 35	35
2346	Nutmegs..... ,,	1 20	35
2347	Unenumerated, medicinal..... ,,	0 30	35
2348	Unenumerated, for industrial purposes .... ,,	0 05	35
2349	Opium of all kinds. N.W..... ,,	6 00	35
2350	Orchilla: liquid or in paste, of all kinds .... ,,	0 25	35
2351	In powder ..... ,,	0 50	35
2352	Extract, in any form ..... ,,	8 00	35
2353	Orexine, tannate and other compounds. N.W. ,,	45 00	35
2354	Gold: unenumerated salts. N.W..... ,,	300 00	35
2355	Orthoform of all kinds. N.W..... ,,	25 00	35
2356	Osmium and its unenumerated salts.....gramme	1 00	35
2357	Oxygen in tubes. G.W.....kilo.	0 15	35
2358	Wood: yellow, Brazilian, logwood, fustic and other dye wood of all kinds .....kilo.	0 10	35
2359	Guaiacum, sandal, quassia and sassafras .. ,,	0 20	35
2360	Unenumerated, for medicinal purposes .... ,,	0 25	35
2361	Palladium.....gramme	1 00	35
2362	Unenumerated salts ..... ,,	0 10	35
2363	Pancreatin of all kinds. N.W.....kilo.	6 00	35
2364	Papain of all kinds. N.W..... ,,	15 00	35
2365	Paraffin of all kinds..... ,,	0 25	35
2366	Pastes: althea, in bulk ..... ,,	0 70	35
2367	Liquorice..... ,,	0 30	35
2368	Unenumerated, in bulk ..... ,,	0 50	35
2369	Pastilles: scent..... ,,	0 60	35
2370	Insecticide, in boxes or in bulk ..... ,,	1 00	35
2371	Lip glue (*pega-pega*) of all kinds..... ,,	0 70	35
2372	Pepsin of all kinds. N.W..... ,,	5 00	35
2373	Peptone of all kinds. N.W..... ,,	5 00	35
2374	Pumice stone of all kinds. G.W..... ,,	0 07	35
2375	Pills, dragées and granules, including homœopathic and dosimetric globules, in bulk. N.W. kilo.	8 00	35
2376	Paints: in paste, vermilion or cinnabar .... ,,	1 50	35
2377	In paste, green, verdigris and imperial, with a copper base.....kilo.	0 30	35
2378	In paste, unenumerated, prepared or not.. ,,	0 10	35
2379	In powder or lumps, unenumerated ..... ,,	0 20	35
2380	In tubes, of all kinds ..... ,,	0 50	35
2381	Liquid of all kinds, and paints in cylinders for ships' hulks (anti-corrosive) ....kilo.	0 25	35
2382	Liquid or in paste, with varnish, and so-called enamel paints.....kilo.	0 45	35
2383	For branding sheep ..... ,,	0 10	35
2384	With varnish, with a naphtha or petroleum ether base .....kilo.	0 35	35
2385	Piperazine of all kinds. N.W..... ,,	70 00	35
2386	Pyridine of all kinds. N.W..... ,,	2 00	35
2387	Silver (unenumerated compounds)..... ,,	20 00	35
2388	Platinum: metallic in any form .....hectogr.	50 00	35
2389	Unenumerated compounds ..... ,,	20 00	35
2390	Lead: Unenumerated compounds .....kilo.	0 40	35
2391	Oxides (litharge, red lead, brown oxide. and pyrolignite).....kilo.	0 10	35
2392	Neutral carbonate, pure. G.W..... ,,	0 70	35
2393	Acetate, nitrate and sulphate ..... ,,	0 20	35
2394	Chromates ..... ,,	0 80	35
2395	Podophyllin of all kinds. N.W..... ..	8 00	35
2396	Powders: Insect of all kinds ..... ,,	0 50	35
2397	Insect, in boxes or bellows..... ,,	1 00	35
2398	For clarification or fermentation, of all kinds. ,,	1 00	35
2399	For seltzogens ..... ,,	1 00	35
2400	Amygdalin, for lochs ..... ,,	1 00	35
2401	Unenumerated ..... ,,	1 50	35
2402	Potassium, metallic. N.W..... ,,	20 00	35
2403	Bichromate, chlorate, hydrate (caustic potash), sulphate, carbonate, silicate, or sulphide, impure .....kilo.	0 15	35
2404	The same pure, except hydrate. N.W.... ,,	0 60	35
2405	Tartrate and bitartrate (cream of tartar), and Seignette salts .....kilo.	0 50	35
2406	Oxalates, prussiates, permanganates, sulphite, nitrate, arseniates, cyanide and hydrate, pure. N.W.....kilo.	0 50	35
2407	Glycerophosphate. N.W..... ,,	4 00	35
2408	Crude nitrate..... ,,	0 20	35
2409	Bromide and hyposulphite. N.W..... ,,	1 20	35
2410	Iodide. N.W..... ,,	7 00	35

Nos.	Goods.	Valuation. Pesos.	Duties %.
2411	Bisulphite. N.W. ... kilo.	0 40	35
2412	Unenumerated salts. N.W. ... ,,	0 60	35
2413	Protargol of all kinds. N.W. ... ,,	35 00	35
2414	Quinine: carbonate and glycerophosphate. N.W. kilo.	30 00	35
2415	Unenumerated salts. N.W. ... ,,	16 00	35
2416	Sulphate, bisulphate and tannate. N.W. ... ,,	12 00	35
2417	Roots and rhizomes of curcuma, gentian, galanga, licorice, madder, calamus, zedoary, of all kinds ... kilo.	0 20	35
2418	Of angelica, althea, iris, valeria, sarsaparilla ... ,,	0 30	35
2419	Of ipecacuanha, of all kinds ... ,,	1 00	35
2420	Of jalap, polygale, rhubarb and salep, of all kinds ... kilo.	1 00	35
2421	Unenumerated, of all kinds ... ,,	0 25	35
2422	Resins: scammony, jalap and Chios ... ,,	5 00	35
2423	Colophony (pitch resin). G.W. ... ,,	0 04	Free
2424	Venetian turpentine, pine, *cregón* and similar kilo.	0 30	35
2425	Guaiacum and other unenumerated ... ,,	1 00	35
2426	Resorcin of all kinds. N.W. ... ,,	4 00	35
2427	Developers for photographers. G.W. ... ,,	0 40	35
2428	Arnotto ... ,,	0 50	35
2429	Rubidium: metallic pure ... gramme	5 00	35
2430	Unenumerated salts ... ,,	0 25	35
2431	Saccharine, similar products and compounds thereof, of all kinds. N.W. ... kilo.	5 00	35
2432	Sea salt for baths ... ,,	0 10	35
2433	Salicylin. N.W. ... ,,	10 00	35
2434	Salipyrin of all kinds. N.W. ... ,,	8 00	35
2435	Bayer's salophen. N.W. ... ,,	20 00	35
2436	Salol of all kinds. N.W. ... ,,	2 50	35
2437	Santonin of all kinds. N.W. ... ,,	15 00	35
2438	Seeds: strophantus ... ,,	3 00	35
2439	Caraway, coriander, fennel, linseed and mustard kilo.	0 15	35
2440	Cardamom, quince, colchicum and *saragatona* kilo.	0 80	35
2441	Star anise and other unenumerated of all kinds kilo.	0 25	35
2442	Serum for the preventive or curative treatment of infectious diseases. (*According to the declared value*) ...	—	35
2443	Sodium: metallic. N.W. ... kilo.	1 50	35
2444	Pure chloride: acetate, bichromate, sulphite, phosphate and dry silicate ... kilo.	0 15	35
2445	Arseniates and pure hydrate. N.W. ... ,,	0 50	35
2446	Chlorate and oxalate ... ,,	0 25	35
2447	Borate (borax) ... ,,	0 10	35
2448	Glycerophosphate, benzoate and tannate. N.W. kilo.	2 00	35
2449	Phenate, hyposulphite, bromide, salicylate and sulphophenate. N.W. ... kilo.	0 60	35
2450	Ashes, and silicate, of all kinds, for industrial purposes. G.W. ... kilo.	0 04	Free
2451	Carbonate, Solvay's soda, or nitrate for industrial purposes, sulphate and impure hydrate (caustic soda). G.W. ... kilo.	0 01	35
2452	Bicarbonate and hyposulphite for industrial purposes ... kilo.	0 05	Free or 35
2453	Impure bisulphide ... ,,	0 08	35
2454	Pure sulphides ... ,,	0 25	35
2455	Impure sulphides for industrial purposes ... ,,	0 08	35
2456	Unenumerated compounds. N.W. ... ,,	0 30	35
2457	Sulphonal of all kinds. N.W. ... ,,	6 00	35
2458	Tamarind (pulp of) ... ,,	0 50	35
2459	Tannalbin. N.W. ... ,,	10 00	35
2460	Tannigen. N.W. ... ,,	15 00	35
2461	Tannolin for curing leather. G.W. ... ,,	0 08	35
2462	Tartar, crude, red or white. N.W. ... ,,	0 30	35
2463	Theobromine. N.W. ... ,,	15 00	35
2464	Terpin (hydrate) and terpinol. N.W. ... ,,	1 50	35
2465	Oxidized earth for the purification of illuminating gas ... kilo.	0 01	35
2466	Tinctures: of musk and amber. N.W. ... ,,	12 00	35
2467	Of castoreum, simple or compounded opium (laudanum), vanilla and iodine. N.W. ... kilo.	2 50	35
2468	Thiocol, thioform, thiol, thiroidin and its compounds. N.W. ... kilo.	20 00	35
2469	Theriac of all kinds and diascordium ... ,,	1 50	35
2470	Trional. N.W. ... ,,	15 00	35
2471	Tripoli ... ,,	0 15	35
2472	Ointments: mercurial ... ,,	1 00	35
2473	Pomades and unctions for medicinal and veterinary use, unenumerated, of all kinds, in bulk ... kilo.	0 50	35
2474	Uranium, tantal, tungsten and other unenumerated rare metals and their compounds. N.W. kilo.	6 00	35
2475	Urea and its compounds. N.W. ... ,,	5 00	35
2476	Urethane. N.W. ... ,,	8 00	35
2477	Urotropin. N.W. ... ,,	15 00	35
2478	Compounds. N.W. ... ,,	8 00	35
2479	Validol. N.W. ... ,,	20 00	35
2480	Vanadium ... gramme	1 00	35
2481	Unenumerated compounds ... hectogr.	1 00	35
2482	Vaselin: yellow or petrolatum ... kilo.	0 20	35
2483	The same, liquid or not, in flasks, boxes or pots, antiseptic or not, of any brand ... kilo.	0 60	35
2484	White or albolin ... ,,	0 40	35
2485	The same, in flasks, boxes or pots, antiseptic or not, and cold cream ... kilo.	0 80	35
2486	Veratrin and its unenumerated compounds. N.W. kilo.	40 00	35
2487	Veronal. N.W. ... ,,	40 00	35
2488	Vinegars for medicinal use, of all kinds, including fruit vinegars ... kilo.	0 60	35
2489	Xeroform ... ,,	8 00	35
2490	Xylol of all kinds. N.W. ... ,,	0 20	35
2491	Egg albumen for industrial purposes. G.W. ... ,,	0 20	35
2492	Zinc: grains, filings and powder, pure. N.W. kilo.	1 00	35
2493	Oxide (zinc white), sulphate and chloride, impure, and impure metallic zinc, in powder kilo.	0 10	35
2494	Acetate, sulphate, oxides and chloride, pure, N.W. ... kilo.	0 40	35
2495	Permanganate, benzoate, phosphide, salicylate and valerianate. N.W. ... kilo.	4 00	35
2496	Unenumerated compounds. N.W. ... ,,	1 00	35
2497	Sumac of all kinds ... ,,	0 10	35
2498	Fruit juices, of all kinds ... ,,	0 30	35
	Patent Medicines and Specifics.		
2499	Oils: cod-liver, plain or compounded, of any brand, and Angier's emulsions, in flasks or bottles not containing over 350 grammes ... doz.	3 50	40
2500	As above, in flasks or bottles of greater capacity doz.	6 00	40
2501	Cod-liver, in emulsion, of any brand, in flasks or bottles not containing more than 350 grammes ... doz.	3 50	40
2502	As above, in flasks or bottles of greater capacity doz.	6 00	40
2503	San-Jacob's, Colman's and other unenumerated, in flasks not containing more than 350 grammes ... doz.	1 00	40
2504	Waters: distilled, of all kinds and of any brand, in flasks not containing more than 200 grammes ... doz.	1 00	35
2505	The same, in flasks of greater capacity, but not exceeding ¾ litre ... doz.	2 00	35
2506	Mineral, of all kinds, in bottles of a capacity not exceeding ½ litre ... doz.	0 60	35
2507	The same, in bottles of more than ½ but not over ½ litre ... doz.	1 00	35
2508	In bottles of more than ½ but not over 1 litre doz.	1 80	35
2509	Boyer's melissa, and the like ... ,,	2 00	35
2510	Fassoni's *tutto c-dro* and the like, of a capacity not exceeding 150 grammes ... doz.	1 50	35
2511	The same, in receptacles of greater capacity ,,	4 00	35
2512	Ricqlès' alcool de menthe and similar: in flasks not containing more than 70 grammes ... doz.	3 00	35
2513	In flasks of greater capacity ... ,,	5 00	35
2514	Tar in the form of specific, such as Guyot's and other brands ... doz.	4 50	35
2515	Jayne's alterative ... ,,	7 00	35
2516	Kauffmann's sulphurous bitter ... ,,	7 00	35
2517	Anacahiuta (pectoral) ... ,,	6 00	35
2518	Aniodol of all kinds ... ,,	4 00	35
2519	Payne's *apio* ... ,,	8 00	35
2520	Balsam: Bengué's, Jackson's pectoral, and other unenumerated ... doz.	3 50	35
2521	Asiatic life, of any brand ... ,,	0 50	35
2522	Collas' and similar benzine, in flasks not containing more than 250 grammes ... doz.	2 00	35
2523	Midy's betulol ... ,,	6 00	35
2524	Boldo Verne (tincture) ... ,,	6 00	35
2525	Armenian and similar boles ... ,,	3 00	35
2526	Battle's bromidia, in flasks not containing more than 150 grammes ... doz.	6 00	35
2527	Bougies in boxes not containing more than 16 candles ... doz. boxes	8 00	35
2528	Gelatinous capsules and pearls: castor-oil, cod-liver oil, copaiba balsam, tar, turpentine oil, taurina, cubeb, male fern, in boxes or flasks, in the form of specifics ... doz. boxes	2 50	35
2529	Quinine and its compounds, in boxes or flasks, in the form of specifics ... doz. boxes	3 00	35
2530	Unenumerated, in boxes or flasks, in the form of specifics ... doz. boxes	5 00	35
2531	Charcoal, such as Belloc's, Tissot's and other charcoal ... doz. boxes	3 00	35
2532	Jayne's, Dalby's and similar carminatives ,,	2 50	35
2533	Meat: in powder, in containers of all kinds not weighing more than 350 grammes ... doz. boxes	6 00	35
2534	Liquid, Valdes Garcia's and similar ... ,,	3 00	35
2535	Poultices of all kinds, such as Hamilton's and other ... doz. boxes	3 00	35
2536	Cement for dentists, in boxes or flasks ... ,,	8 00	35
2537	Fournier's cerebrine, of all kinds ... ,,	8 00	35
2538	Osgood's Indian cholagogo ... doz.	10 00	35
2539	Medicinal cigarettes of all kinds ... ,,	3 00	35
2540	Citrate of magnesia, in flasks containing up to 125 grammes ... doz.	2 80	35
2541	Coirre's hydrochloropeptine ... ,,	4 00	35
2542	Special chlorodine, of any brand ... ,,	5 00	35
2543	Le Bœuf's coal tar ... ,,	4 50	35
2544	Pellets, tabloids and pastilles, of all kinds, of cascara sagrada, bicarbonate of soda, rhubarb, and chlorate of potash, in boxes, tubes or flasks containing up to 100 pellets, tabloids and pastilles ... doz.	2 00	35
2545	The same, unenumerated ... ,,	3 00	35
2546	Cream: Quesneville's bismuth and the like ... ,,	8 00	35
2547	Hind's honey and almond cream ... ,,	4 00	35
2548	Rennet of all kinds, in receptacles not containing more than 120 grammes ... doz.	1 50	35
2549	Corn expellers ... ,,	1 00	35
2550	Warne's, Peck's, Ayer's and Jayne's infallible remedies ... doz.	7 00	35
2551	Depilatories of all kinds, in receptacles containing up to 100 grammes ... doz.	3 00	35
2552	Pierce's medicinal golden discovery ... ,,	8 00	35
2553	Elixirs: Godineau's ... ,,	30 00	35
2554	Unenumerated, of any brand ... ,,	6 00	35
2555	Elliman's embrocation, and the like ... ,,	3 00	35
2556	Ergotine, Bonjean's, in flasks containing up to 30 grammes ... doz.	7 00	35

XV.—Drugs, Chemicals, Pharmaceutical Products, &c.—con.

Nos.	Goods.	Valuation. Pesos.	Duties %.
2557	Ivon's fluid, in flasks containing up to 5 grammes ....doz.	2 00	35
2558	As above, in flasks containing over 5 and up to 30 grammes....doz.	6 00	35
2559	Essence: Kiesow's life.... ,,	3 50	35
2560	Marvellous, of any brand .... ,,	0 70	35
2561	Jayne's expectorant.... ,,	6 00	35
2562	Extract: of malt or maltine, of any brand .. ,,	6 00	35
2563	Or Brand's essence of beef and the like, in jars containing up to 60 grammes....doz.	3 50	35
2564	Liebig's meat extract, in pots containing up to 125 grammes ....doz.	8 00	35
2565	And Bristol's hamamelis balsam, and Pierce's pungent grass, in flasks containing up to 100 grammes .... doz.	2 50	35
2566	Bobœuf's, pheuol; vapocresol and the like .. ,,	3 00	35
2567	Cucumber glycerine.... ,,	3 00	35
2568	Granules of all kinds, such as glycerophosphate, Astier's kola, yeast, cerevesin, hemoglobin and other unenumerated....doz.	6 00	35
2569	*Gracia proratum* .... ,,	0 60	35
2570	Alimentary flours or products such as: Falière's, phosphatine, milk flour, Vial's flour, Cerealose, Racahout, Duteaud's preserve, Revalenta Arabica and other similar ....kilo.	0 50	35
2571	Hazeline, of any brand ....doz.	4 00	35
2572	Headine and the like .... ,,	1 50	35
2573	Hematogen.... ,,	6 00	35
2574	Bisleri's ferro-quina: in bottles not containing more than 500 millilitres....doz.	5 00	35
2575	In bottles containing from 501 millilitres up to 1 litre ....doz.	8 00	35
2576	Reduced or dyalysed iron, of any brand.... ,,	4 00	35
2577	Indian inga, in boxes of up to 12 doses .... ,,	4 00	35
2578	Ingluvin in flasks containing not more than 30 grammes ....doz.	6 00	35
2579	Injections of all kinds.... ,,	6 00	35
2580	Iperbiotin: of Malesci, Trefucia, Eralio and the like....doz.	6 00	35
2581	Jaborandi, Continho's and others, in boxes of 6 doses ....doz. doses	1 50	35
2582	Syrups: Winslow's, Delabarre's, Pagliano's and similar to the latter ....doz.	3 00	35
2583	Unenumerated, of all kinds .... ,,	6 00	35
2584	Meat juice .... ,,	5 00	35
2585	Kousso in the form of specific .... ,,	5 00	35
2586	Lactopeptin in flasks containing up to 30 grammes doz.	12 00	35
2587	Crayons: of silver nitrate, in cases....each	0 15	35
2588	Of copper sulphate, alum and the like .... ,,	0 05	35
2589	Milk: antephelic, Candes and the like .....doz.	9 00	35
2590	Bismuth, Siemens' or other .... ,,	6 00	35
2591	Leroy's purgative.... ,,	9 00	35
2592	Vomative .... ,,	3 50	35
2593	Yeast of all kinds, in boxes or tins containing not more than 250 grammes ....doz.	4 00	35
2594	Liqueurs: Arnaldi's, Laville's and Bejean's specific ....doz.	12 00	35
2595	Other unenumerated, in bottles containing not more than half a litre ....doz.	4 00	35
2596	In bottles containing more than half a litre ,,	6 00	35
2597	Medicinal, in receptacles of over 1 litre....kilo.	0 50	35
2598	Lemonade, Roger's, in powder.... ,,	4 00	35
2599	Liniments: Boyer's, Geneau's and other similar kilo.	6 00	35
2600	"Lin Tarin" and the like.... ,,	0 30	35
2601	Magnesia: calcined, Henry's....doz.	8 00	35
2602	Unenumerated, of any brand .... ,,	4 00	35
2603	Fluid, of any brand, in flasks containing up to 300 grammes ....doz.	3 00	35
2604	In flasks of larger capacity but not exceeding 1 litre ....doz.	6 00	35
2605	Humphrey's curative Maraviglia.... ,,	2 00	35
2606	Pain killers ("*mata dolar*" and "*alivia dolor*") Perry's, Davis', Barry's and other .....doz.	3 00	35
2607	Milan ties 100	1 50	35
2608	Medicinal wafers and cachets, in the form of specifics, in boxes or flasks....doz.	6 00	35
2609	Chaumel's and similar ovulas, in boxes.... .	6 00	35
2610	Midy's pambotano .... ,,	8 00	35
2611	Gluten bread ....kilo.	0 20	35
2612	Swaine's panacea ....doz.	15 00	35
2613	Pancreatin in the form of specific, of any brand, in boxes or flasks containing up to 30 grammes doz.	6 00	35
2614	Scented paper, such as Armenian, oriental and the like....kilo.	4 00	35
2615	Papers: Fayard's ....doz.	1 50	35
2616	Unenumerated, of any brand .... ,,	4 00	35
2617	Smit's caustic and other, in boxes of 12 sheets box	3 00	35
2618	Pastes and pastilles: of any brand, in boxes or flasks, of all kinds ....doz.	3 00	35
2619	Of mercury bichloride, in tubes containing not more than 15 pastilles ....doz. tubes	0 60	35
2620	Chinosol, in tubes containing not more than 15 pastilles ....doz. tubes	1 00	35
2621	Paulinia, in boxes containing up to 10 doses...doz.	5 00	35
2622	Fairchild's pepsencia.... ,,	6 00	35
2623	Pepsins: in the form of specific, of any brand, in boxes or flasks containing not more than 30 grammes ....doz.	6 00	35
2624	Peptons and unenumerated preparations thereof, in the form of specific, of any brand, in boxes or flasks ....doz.	8 00	35
2625	Pills: dragees, granules, globules, Laville's, Bejean's, Bouty's, in boxes or flasks.....doz.	12 00	35
2626	Or dosimetric granules, in boxes of 10 tubes doz. boxes	8 00	35
2627	Other, unenumerated....doz.	3 00	35
2628	Pyrozon in flasks, containing up to 150 gr..... ,,	4 00	35
2629	Powders: Pollini's.... ,,	18 00	35
2630	Pagliano .... ,,	3 00	35
2631	Unenumerated, including baking and other powders, in boxes or flasks, not containing more than 250 grammes ....doz.	4 00	35
2632	Radway's and similar ready reliefs .... ,,	2 50	35
2633	Snuff or nasaline, Andrews' and similar..... ,,	2 00	55
2634	Doctor Pierce's favourite remedy .... ,,	8 00	35
2635	Himrood's and like remedies .... ,,	8 00	35
2636	Resolvents, such as Cuticura, Jayne's, Radway's and the like .... ..doz.	8 00	35
2637	Hair restorer and strengthener, of any brand.. ,,	7 00	35
2638	Rob Laffecteur's, Lechaux's and similar, up to 250 grammes ....doz.	6 00	35
2639	Rough on rats and other rat-killing specifics of all kinds ....doz.	1 20	35
2640	Salts: Carlsbad, Marienbad and pyretic .....kilo.	2 00	35
2641	Enos and similar fruit salts....doz.	6 50	35
2642	Pennes, for baths .... ,,	3 00	35
2643	Other for baths, unenumerated.... ,,	1 50	35
2644	Vichy, for beverages, in boxes or flasks.... ,,	4 80	35
2645	Limousin's, for oxigenating and the like doz. boxes	2 00	35
2646	Other unenumerated, in boxes or flasks ....doz.	4 00	35
2647	Aromatic .... ,,	4 00	35
2648	Almond bran ....kilo.	2 00	35
2649	Sen-Sen, in boxes containing up to 50 packets doz. boxes	9 00	35
2650	Rigollot's or other sinapisms, in boxes not containing more than 10 sheets....doz. boxes	3 00	35
2651	Purgative and refreshing soda, in boxes.....doz.	1 50	35
2652	Solutions, medicinal, of antipyrin, of bolides, and of salicylates, of any brand ....doz.	10 00	35
2653	Unenumerated .... ,,	4 00	35
2654	For hypodermic, of all kinds, in phials or small flasks ....doz. phials or flasks	0 60	35
2655	Somatose of all kinds. N.W....kilo.	10 00	35
2656	Langlebet's and similar sulphurin ....doz.	2 50	35
2657	Suppositories of any brand, in boxes or flasks . ,,	4 00	35
2658	Borated talc, Mené's and the like....kilo	1 00	35
2659	Tamar Indien, Julien's and like fruit .. .. doz.	5 00	35
2660	Tamarin, erba and similar extracts, in flasks containing up to 200 grammes .. ....doz.	3 00	35
2661	In larger flasks, containing up to 500 gr..... ,,	5 00	35
2662	Purgative teas and herbs, such as Chambard's, Cadet's, Swiss and the like ....doz.	1 50	35
2663	Cocheux's tincture .. .... ,,	8 00	35
2664	Tonics: oriental .... ,,	2 00	35
2665	Other unenumerated.... ,,	7 00	35
2666	Indian topic .... ,,	3 00	35
2667	Barry's *tricofero*.... ,,	2 50	55
2668	Tropon....kilo.	1 80	35
2669	Ointments or pomades in the form of specifics, of any brand and howsoever put up, for medical or veterinary use ....doz.	3 00	35
2670	Stroschein's and similar urecidine .... ,,	6 00	35
2671	Pierlot's and similar valerianate of ammonia ,,	8 00	35
2672	Legrand's and similar valerobromine	8 00	35
2673	Jayne's, Strain's and similar vermifuge .... ,,	3 00	35
2674	Medicinal wines of all kinds: in flasks or bottles containing up to 350 grammes....doz.	5 00	35
2675	In flasks or bottles containing more than 350 grammes and up to 1 litre ....doz.	8 00	35
2676	In larger receptacles than 1 litre. N.W. ..kilo.	0 90	35
2677	Kneipp's, Kinhe's and other curative herbs.. ,,	3 00	35
2678	Iodhypine ....doz.	5 00	35
2679	Bristol's, Ayer's or other sarsaparilla and Caroba's *salzo* ....doz.	9 00	35

Pharmacy Accessories.

Surgical, Philosophical, Optical and Chemical Instruments.

Nos.	Goods.	Valuation. Pesos.	Duties %.
2680	Needles or canules for hypodermic syringes: of steel with nickelled metal mounting ....doz.	0 80	35
2681	The same, of irised platinum .... ,,	6 00	35
2682	Suture .... ,,	0 30	35
2683	Phials for serum and for hypodermic injections. G.W. ....kilo.	0 50	35
2684	Rings: teething, of ivory .... ,,	25 00	35
2685	Galvanic, of all kinds, of bone, rubber, celluloid and teething toys ....kilo.	2 00	35
2686	Apparatus: seltzogens, of all kinds, up to 3 litres capacity ....each	2 50	35
2687	Seltzogens of greater capacity .... ,,	3 50	35
2688	l'Hote's, of any form .... ,,	1 00	35
2689	Decanting ("*desalojo*"), of any size, with tap each	3 00	35
2690	The same, without tap.... ,,	1 50	35
2691	Salleron's.... ,,	6 00	35
2692	Syphon for seltzer water .... ,,	0 35	35
2693	X-ray .... ,,	200 00	Free
2694	Oxygen generators.... ,,	5 00	35
2695	Areometers or liquid gauges of all kinds .... ,,	0 30	35
2696	Fittings complete or not, for seltzer-water syphons each	0 20	35
2697	For nursing bottles .... ,,	0 10	35
2698	Iron armatures for trusses .... ,,	0 10	35
2699	Glass articles for laboratories, such as pipettes, balloons, retorts, test glasses, Wolf's flasks, &c. G.W. ....kilo.	0 25	35
2700	Inhalers of all kinds ....each	8 00	35
2701	Autoclaves of all kinds.... ,,	80 00	35
2702	Balances, assay, of all kinds .... ,,	3 00	35
2703	,, for apothecaries, fine .... ,,	20 00	35

Nos.	Goods.	Valuation. Pesos.	Duties %.
2704	Balances, precision, for laboratories. (*According to the declared value*)	—	35
2705	.. densimetric ... each	5 00	35
2706	Bistouries of all kinds ... doz.	1 30	35
2707	Nipples for inhaling camphor or tar ... ,,	0 50	35
2708	Seltzer water bottles ... each	0 20	35
2709	Trusses, simple, large, of all kinds ... ,,	0 80	35
2710	,, for children, of all kinds ... ,,	0 40	35
2711	,, double. (*Dutiable with a surtax of 50% according to size*)	—	35
2712	Furnaces or ovens of fireclay, with or without muffles. N.W. ... kilo.	0 10	35
2713	Bracelets ("*brazaletes*") of all kinds ... each	0 30	35
2714	Boxes: pill or powder, of cardboard ... kilo.	0 80	35
2715	Wooden or chip, of all kinds ... ,,	0 30	35
2716	Or receptacles of celluloid, casein or gelatin, for wafers, pastilles, etc. ... kilo.	1 50	35
2717	Canules: bone, for syringes. N.W. ... ,,	3 00	35
2718	Glass, of all kinds. N.W. ... ,,	2 00	35
2719	Capsules: of paper or stoppers ("*sobretapas*") ,,	1 00	35
2720	,, of lead, small, for pharmacy flasks ... ,,	1 00	35
2721	,, of tin plate, of all kinds. N.W. ... ,,	0 50	35
2722	,, of porcelain, of all kinds. N.W. ... ,,	1 20	40
2723	,, of enamelled iron, with or without catch, and any unenumerated article of iron, enamelled or not. G.W. ... kilo.	0 40	35
2724	,, with carbonic acid for aerated waters ... each	0 02	35
2725	,, decorated. (*Increased by 30% on the respective valuations*)	—	35
2726	Masks for chloroform or ether ... each	0 80	35
2727	Catgut for suture ... kilo.	4 00	35
2728	Brushes, electric: tooth ... doz.	3 00	35
2729	,, bath ... ,,	8 00	35
2730	,, hair ... ,,	10 00	35
2731	Films for cinematographs ... kilo.	5 00	35
2732	Belts or bands: non elastic ... each	1 00	35
2733	Elastic ... ,,	1 50	35
2734	Teething pads ("*collares*"), unenumerated, of all kinds ... each	0 40	35
2735	Pastille compressors ... ,,	3 00	35
2736	Preserve jars or vessels ("*copas*") of glass, with lid, for pharmacies ... kilo.	0 20	35
2737	Eye baths of glass, faience or porcelain and cupping glasses ... kilo.	1 00	35 or 40
2738	Corks with vulcanite disc and lotion-bottle stoppers ... kilo.	1 25	35
2739	Pans: for pus and for disinfecting instruments, of glass, faience or porcelain ... kilo.	0 50	35 or 40
2740	Of other kinds, unenumerated, and trays for photography other than of faience ... kilo.	0 40	35
2741	Spoons of glass, faience or porcelain ... ,,	1 00	35 or 40
2742	Medicine droppers of all kinds ... doz.	0 25	35
2743	Orris peas or collars ... kilo.	2 00	35
2744	Slides. (*Each dutiable at the rate of half the duty on a dozen plates according to their respective sizes*)	—	35
2745	Tongue depressors ... each	0 50	35
2746	Artificial teeth ... doz.	1 20	35
2747	Nasal douches ... ,,	5 00	35
2748	Funnels of glass, crystal, faience or porcelain, of any size ... kilo.	0 50	35 or 40
2749	Scarifiers of all kinds ... each	2 00	35
2750	Spatulas of all kinds: with blades up to 15 centimetres ... doz.	1 50	35
2751	Larger ... ,,	3 00	35
2752	Mirrors, dental ... each	0 50	35
2753	Frontal ... ,,	1 50	35
2754	Stereoscopes, hand, common ... ,,	0 50	35
2755	Current quality and fine ... ,,	2 00	35
2756	Sterilizers: and drums ("*tambores*") of all kinds ... kilo.	2 00	35
2757	Milk, complete or incomplete ... each	2 00	35
2758	Stethoscopes of all kinds ... ,,	1 00	35
2759	Flasks of glass, common, of any form, without stopper. G.W. ... kilo.	0 10	35
2760	,, of glass, emery ground, of any size or form. G.W. ... kilo.	0 20	35
2761	,, of glass, drop counting ... ,,	0 50	35
2762	Tractors, surgical ... each	2 50	35
2763	Bellows for insect powder ... doz.	0 60	35
2764	Drop counting, of wire ("*goteras de alambre*") ... kilo.	0 60	35
2765	Milk safes of glass ... each	0 10	35
2766	Guillotine cutters for photography ... ,,	3 00	35
2767	Instruments and accessories: surgical, philosophical, optical, engineering and chemical, unenumerated. (*According to the declared value*)	—	Free or 35
2768	Irrigators: Esmarch's, Cantani's and other of glass, metal, enamelled metal, up to 1 litre ... doz.	3 00	35
2769	Of more than 1 litre and up to 2 litres ... ,,	4 00	35
2770	Of more than 2 litres and up to 3 litres ... ,,	6 00	35
2771	Larger ... ,,	8 00	35
	The rubber tubes and canules are appraised separately. (See Nos. 2083-2091.)		
2772	Syringes (complete or not): of tin, common, of any size ... each	1 00	35
2773	Of glass, for urethral injections ... ,,	0 03	35
2774	Of glass and rubber, for urethral injections ... ,,	0 06	35
2775	Of glass, vaginal ... ,,	0 12	35
2776	Of glass and rubber, vaginal ... ,,	0 20	35
2777	Clyster pumps, common ... ,,	0 60	35
2778	Irrigators, Eguisier's, of all kinds ... ,,	2 50	35
2779	Hypodermic, common, complete and incomplete, with or without box ... each	0 25	35
2780	The same, current quality and fine, Luer's and similar, of any size ... each	2 00	35
2781	Lamps, small, for photography ... doz.	1 50	35
2782	Spirit ... each	0 20	35
2783	Formalin, small ... ,,	0 35	35
2784	Magnifying glasses and lenses, plain, up to 10 centimetres in diameter ... each	0 50	35
2785	Larger ... ,,	1 00	35
2786	Nursing bottles, of glass, common ... ,,	0 15	35
2787	With rubber tube, mounted or not ... ,,	0 30	35
2788	Percussion hammers ... doz.	3 00	35
2789	Masticators, Carrier's and similar ... each	2 00	35
2790	Sulphureted wicks ... kilo.	0 10	35
2791	Graduated measures of glass or porcelain of all kinds ... kilo.	1 50	35 or 40
2792	Microscopes, complete or not, for doctors or chemists ... each	50 00	Free
2793	Sights ("*miras*") for surveyors ... ,,	2 00	,,
2794	Mortars of composition or porcelain with or without pestle ... kilo.	0 30	35 or 4
2795	Levels for surveyors, complete or not ... each	25 00	Free
2796	Lenses of all kinds for photography ... ,,	5 00	35
2797	Wafers, common, flat ... kilo.	1 80	35
2798	Hollow, of all kinds ... ,,	2 00	35
2799	Obturators of all kinds ... each	1 00	35
2800	Ophthalmoscopes ... ,,	5 00	35
2801	Artificial eyes ... ,,	0 50	35
2802	Urinals of glass ... ,,	0 15	35
2803	Paper: fly-killing ... kilo.	0 20	35
2804	Filtering, of all kinds and of any size and vegetable filtering composition. G. W. ... kilo.	0 25	35
2805	Liquid gauges, for photography ... ,,	2 00	35
2806	Weights, small: for assay balances, set up to 20 grammes ... set	0 50	35
2807	Precision. (*According to the declared value*)	—	35
2808	Nipple shields: of glass ... each	0 05	35
2809	With pump of rubber ... ,,	0 30	35
2810	Pill tiles, common ... ,,	1 00	35
2811	Current quality and fine ... ,,	10 00	35
2812	Paint brushes, of hair with quill tube ... kilo.	1 00	35
2813	Small, with handle, for the throat ... doz.	0 50	35
2814	Pincers, dental ... ,,	6 00	35
2815	Of all kinds, except the foregoing ... ,,	3 00	35
2816	Invalids' vases ("*pisteros*") of all kinds ... each	0 20	35
	Photographic dry plates, having:		
2817	6 by 8 centimetres ... doz.	0 20	35
2818	6 by 12 ,, ... ,,	0 50	35
2819	9 by 18 ,, ... ,,	0 65	35
2820	12 by 16 ,, ... ,,	0 67	35
2821	13 by 18 ,, ... ,,	0 70	35
2822	16 by 21 ,, ... ,,	1 15	35
2823	18 by 24 ,, ... ,,	1 60	35
2824	21 by 27 ,, ... ,,	2 25	35
2825	24 by 30 ,, ... ,,	2 90	35
2826	27 by 33 ,, ... ,,	3 50	35
2827	30 by 40 ,, ... ,,	4 15	35
2828	40 by 50 ,, ... ,,	9 00	35
2829	50 by 60 ,, ... ,,	13 00	35
2830	Presses for photographs ... ,,	2 00	35
2831	Chest protectors of flannel ... each	0 50	35
2832	Pulverizers: vapor ... doz.	12 00	35
2833	With or without rubber bulb ... ,,	8 00	35
2834	Breast pumps: of glass, common ... each	0 10	35
2835	With rubber pumps, mounted or not ... ,,	0 40	35
2836	With rubber tube ... ,,	0 20	35
2837	Leeches ... 1,000	10 00	35
2838	Silk for sutures, sterilized or not ... kilo.	10 00	35
2839	Dental chairs, complete or incomplete ... each	100 00	35
2840	Probes or algalies, of metal ... doz.	5 00	35
2841	Speculums of metal and unenumerated speculums ... each	1 00	35
2842	Suspensories: of linen and cotton ... doz.	1 50	35
2843	Of silk ... ,,	4 00	40
2844	Small pots or jars: of porcelain, faience or glass, to contain up to 500 grammes, without lid ... kilo.	0 10	35 or 40
2845	The same, with lid of metal, celluloid or wood ... kilo.	0 20	35 or 40
2846	Pots: of faience, porcelain or glass, with lids of same materials, to contain up to 250 grammes ... 100	5 00	35 or 40
2847	The same, to contain up to 1,000 grammes ... ,,	10 00	35 or 40
2848	Of porcelain or glass, decorated, or apothecaries' pots, to contain over 500 and up to 1,500 grammes ... each	1 00	35 or 40
2849	Theodolites, complete or not ... ,,	50 00	Free
2850	Thermocautaries, complete or not ... ,,	8 00	35
2851	Thermometers: clinical, of all kinds ... ,,	1 00	35
2852	Bath ... doz.	1 50	35
2853	For rooms, of all kinds ... ,,	3 60	35
2854	Scissors of all kinds, surgical ... ,,	4 00	Free
2855	Lathes for dentists ... each	25 00	35
2856	Tripods: common, for photographic cameræ ,,	0 80	35
2857	Current quality and fine. (*According to the declared value*)	—	35
2858	Tubes of glass: for chemical assays ... 100	1 50	35
2859	For syphons ... ,,	5 00	35
2860	For homœopathy ... 1,000	1 00	35
2861	Or glass rods of all kinds. N.W. ... kilo.	0 20	35
	Extra reservoirs of glass, for irrigators, of a capacity:		
2862	Of 1 litre or less ... doz.	1 00	35
2863	Of 2 litres ... ,,	1 50	35
2864	Of 3 litres ... ,,	2 00	35
2865	Of greater capacity ... ,,	2 50	35
2866	Bands: of all kinds, including bandages ("*encoltiras*") or bandage-makers' apparatus ... kilo.	0 80	35
2867	Plastered ... doz.	0 60	35
2868	Cupping glasses with rubber pump ... each	0 50	35

XVI.—MERCERIE.

Stationery, Perfumery and Bazaar Goods.

Notes.—1. All articles enumerated in this section shall be weighed together with their respective receptacles and wrappers, including boxes of all kinds, unless the mode of weighing them should be specially provided. They shall be dutiable by gross weight if imported in a single receptable, excluding the wooden case.

2. In all declarations, the unit, weight or measurement of the contents of each package must be stated.

3. If the same receptacle contains goods assessed by net weight and others dutiable by gross weight, the weight representing the goods of most value shall be taken as a basis.

4. As to articles dutiable according to the declared value, it will be necessary, for each receptacle or package, to state the kind, quantity and quality of the goods and the value of each description, and in the case of liquids enumerated in this section, the contents of each flask must be specified.

5. For the purposes of the valuations established in this section, imitation silk produced from animal fibres and also artificial or vegetable silk shall be deemed to be silk.

6. If articles of silvered metals are imported in wooden cases, they shall only be weighed with their cases ("*estuches*") in which they are fitted.

7. Loose buttons in bags or boxes shall be liable to a surtax of 20 % on their respective valuations. Buttons containing parts or ornaments of other materials, gold or silver excepted, shall be dutiable according to the material of most value entering into their manufacture.

8. Cardboard and pasteboard imported in bundles, with or without wooden frames, shall be dutiable by gross weight.

9. The value of linen or cotton lace imported without cardboard boxes shall be increased by 10 %, if of pure or mixed silk the increase will be at the rate of 20 %.

10. The importer of labels, blocks or metal capsules, with the name of trading firms printed or engraved thereon, will be required to prove to the Customs at the place of entry that he is the owner or legal representative of the firm.

11. If a same case contains flowers of cotton and other flowers of silk, they shall all be deemed to be of silk, and the importer will have to declare in what condition they arrive. Should flowers of faïence or porcelain be imported without cases, the gross weight thereof must be declared, whereupon a rebate of 30 % will be granted on the valuation. The flowers shall be weighed together with their wooden, cardboard or canvas boxes.

12. If the immediate containers of soap consist of tin-plate, wooden or cardboard boxes, the soap shall be weighed together with such boxes.

13. Passementerie of all kinds containing any proportion of silk shall be deemed to be of pure or mixed silk. Cords and frogs ("*agarraderas*") of pita covered with silk, cotton or wool, shall be valued with a rebate of 40 %, according to kind.

Nos.	Goods.	Valuation. Pesos.	Duties %.
	Fans exceeding 19 centimetres:		
2869	With ribs of rush, chip, palm, or wood, neither varnished nor painted, with paper sheet ..100	1 80	35
2870	The same, with ribs of wood, rush or palm, varnished or painted, and with paper sheet 100	3 00	35
2871	The same, with mounting of bone..... ,,	6 00	35
2872	With ribs of wood and sheet of common feathers..... 100	8 00	35
2873	The same, with bone ribs ..... ,,	10 00	35
2874	With wooden ribs and cotton sheet, and fans of bone with paper or cotton sheet .....doz.	3 00	35
2875	The same, without sheet, and fans with sheet of pure or mixed silk, common .....doz.	6 00	35 or 40
2876	The same, current quality or fine and fans of leather .....doz.	12 00	35 or 40
2877	Of tortoise shell, mother of pearl or ivory, with or without sheet .....doz.	70 00	35
2878	The same, with sheet of feathers, or fancy.. ,,	100 00	35
2879	Of all kinds not exceeding 19 centimetres. (*Rebate of 25 % on the respective valuations.*)		
2880	Laces of all kinds: of cotton, leather or linen.....kilo.	1 20	35
2881	The same, of pure or mixed silk ..... ,,	10 00	40
2882	The same, covered with silk ..... ,,	4 00	40
2883	Perfumed oil, for toilet: in flasks or bottles .. ,,	1 50	55
2884	The same, in tins, including the weight of receptacles .....kilo.	1 00	55
2885	Cotton wadding: for wearing apparel, without tissue .....kilo.	0 70	35
2886	The same, quilted on tissue of pure or mixed silk .....kilo.	3 50	40
2887	Ornaments or appliqué works, of all kinds, of glass, steel, metal or jet, for hats.....kilo.	2 00	35
2888	Of skin, with or without lining, or other appendages, N.W. .....kilo.	3 50	35
2889	The same, in cardboard boxes ..... ,,	3 00	35
2890	And fancy statuettes of cast iron, zinc and the like, common.....kilo.	0 22	35
2891	Toilet waters: Cologne, and toilet vinegar of all kinds.....litre	2 50	55
2892	For the hair, of all kinds..... ,,	2 50	55
2893	Divine, Duchesse, Kananga, Florida and other similar, or their imitations.....litre	1 50	55
2894	Of all kinds, dentifrice..... ,,	6 00	55
2895	Of all kinds, for dyeing the hair, in flasks containing up to 100 grammes.....doz. flasks	5 00	55
2896	Needles and bodkins: embroidering, sewing, and crochet hooks, of all kinds, with or without handle .....kilo	1 00	35
2897	Knitting .... ,,	0 50	35
2898	For sewing machines .... ,,	10 00	35
2899	Chess games: of wood or bone, up to current quality .....game	1 50	35
2900	The same, fine .... ,,	4 00	35
2901	Wire: for the manufacture of flowers, including the weight of bobbins.....kilo.	0 60	35
2902	Other than for electric apparatus, covered with silk ....kilo.	1 50	40
2903	Covered with cotton, linen or wool ..... ,,	1 00	35
2904	Covered with paper ..... ,,	0 30	35
	Photo albums, including covers:		
2905	With or without paper cover ....doz.	3 00	35
2906	Common, with cover of cotton velvet or plush, or of celluloid ....doz.	8 00	35
2907	Current quality, with cover of leather, composition, plush or velvet of pure or mixed silk.. doz.	12 00	35 or 40
2908	Fine, with cover of leather, composition or wood doz.	30 00	35
2909	With cover of tortoise shell, ivory, or mother of pearl..... doz.	120 00	35
2910	Of the two foregoing numbers, with incrustations or ornaments ..... . doz.	200 00	35
2911	Albums for postcards, or other unenumerated, of cloth ..... doz.	2 50	35
2912	As above, of paper or cardboard ..... ,,	1 50	35
2913	The same, with leather cover ..... ,,	5 00	35
2914	With musical box. (*Surtax of 25% on the respective duties.*)		
2915	Pins: in packets .....kilo.	0 55	35
2916	Common, in fancy boxes..... ..... ,,	1 00	35
2917	In bulk, with glass head, safety pins, hat pins with head of jet or glass .....kilo.	1 20	35
2918	Other kinds..... ,,	2 00	35
2919	Needle cases: of wood .....gross	0 50	35
2920	Of bone, with glass beads (*mostasilla*), or of ornamented wood .....gross	5 00	35
2921	Raw cotton, ginned or not .....kilo.	0 30	35
2922	Seal pads, of all kinds .....doz.	1 00	35
2923	Amber in lumps, in natural state or melted kilo.	60 00	35
2924	Glasses: goggles with wire gauze, of all kinds, with or without case.....doz.	1 20	35
2925	Spectacles, with or without arms, of all kinds doz.	2 40	35
2926	Opera glasses, of brass or leather ..... ,,	20 00	35
2927	The same, gilt, silvered, or nickelled ..... ,,	40 00	35
2928	The same, other kinds, and naval binocular telescopes.....doz.	60 00	35
2929	Telescopes, common..... ,,	40 00	35
2930	As above, current quality and fine..... ,,	120 00	35
2931	Prismatic .....each	30 00	35
2932	Of gold ..... ,,	40 00	35
2933	Spectacle frames. (*Dutiable at half the rates of duty leviable thereon, according to kind.*)	—	35
2934	Frames for umbrellas or parasols: with handle or knob of composition, wood or common metals, with or without stick .....doz.	3 00	35
2935	The same, with ribs having less than 41 centimetres, for children .....doz.	1 50	35
2936	Napkin rings, of wood, bone, horn and celluloid gross	4 00	35
2937	Unenumerated articles of wood, of all kinds, other than furniture or drawing room ornaments kilo.	0 50	35
2938	Articles of metal: silvered or electro plated, fine (Christofle's or Elkington's) .....kilo.	10 00	35
2939	The same, current quality (of Reed and Barton, Meriden, Alphenide, Simpson, Miller, Bayor & Co., Chevalier, Frenayd, Boulanger & Co., Ercuis, Le Weifull and other similar)....kilo.	6 00	35
2940	Silvered, common, and unenumerated articles of composition .....kilo.	2 50	35
2941	Of iron or agate with nickel, manufactured in any shape, and articles of nickel or nickelled, or of aluminium, for toilet or other purposes kilo.	1 50	35
2942	And ornaments of compressed pulp or papier maché .....kilo.	0 70	35
2943	Or art or fancy articles. (*Surtax of 30% according to kind.*)	—	35
2944	Razor strops .....doz.	1 60	35
2945	Dress preservers of rubber or waterproof cloth: without silk .....kilo.	3 00	35
2946	The same, with silk..... ,,	3 50	40
2947	Steels: covered with pure or mixed silk tissue, for corsets or wearing apparel.....kilo.	1 50	40
2948	The same, covered with cotton tissue..... ,,	0 70	35
2949	The same, covered with skin..... ,,	0 90	35
2950	Or iron, steel or cane springs covered with paper or not covered, for the same purposes as above kilo.	0 40	35
2951	Whalebone imitation of horn or rubber ..... ,,	1 60	35
2952	Real, of all kinds ..... ,,	12 00	35
2953	Trays: of wood..... ,,	0 50	35
2954	Rests of cardboard for pastry-cooks ..... ,,	0 30	35
2955	*Barbijos*: of rubber..... ,,	0 50	35
2956	Of leather ..... ,,	1 50	35
2957	Wooden looms for embroidery: complete or not doz.	8 00	35
2958	The same, with stand ..... ,,	18 00	35

Nos.	Goods.	Valuation. Pesos.	Duties %.
2959	Walking sticks: of wood or cane, common, without sword, with or without ferrule.....doz.	3 00	35
2960	The same, current quality and fine..... ,,	10 00	35
2961	Fine of any other unenumerated material.. ,,	36 00	35
2962	For children, of all kinds ..... ,,	1 00	35
2963	Extra fine, and those with handle of gold or silver. (*According to the declared value*)	—	—
2964	Sticks for umbrellas and parasols. (*Dutiable as walking sticks, according to kind.*)	—	35
2965	Sword sticks. (*With a surtax of 50%, according to kind.*)	—	55
2966	Moustache holders, of all kinds.....doz.	0 60	35
2967	Boas: of ostrich feathers, in cardboard or wooden boxes .....kilo.	15 00	35
2968	The same, in canvas boxes or without boxes ,,	25 00	35
2969	Of other feathers, of all kinds ..... ,,	4 00	35
2970	Wooden balls for lotto games ..... ,,	0 25	35
2971	Paper bags: with inscriptions ..... ,,	0 50	35
2972	Without inscriptions ..... ,,	0 25	35
2973	Handbags, not having over 25 centimetres: of leather, tissue, beadwork, oilcloth, plush, or metal, common .....doz.	3 50	35
2974	The same, current quality..... ,,	7 00	35
2975	The same, fine ..... ,,	14 00	35
2976	The same, of pure or mixed silk ..... ,,	10 00	40
2977	With accessories. (*With a surtax of 25%, according to kind.*)	—	—
2978	Sweetmeat bags, of tissue, of all kinds.....kilo.	6 00	35 or 40
2979	Cigar-holders of amber or ambroid and meerschaum, or their imitations. N.W.....kilo.	60 00	35
2980	The same, of other materials, of all kinds, unenumerated .....kilo.	5 00	35
2981	Embroideries on canvas, broadcloth or tissues other than silk, complete or not .....kilo.	4 00	35
2982	The same, with pure or mixed silk ..... ,,	5 00	40
2983	The same, with adhering cardboard or wood ,,	3 00	35 or 40
2984	List shoes (*botincitos*): of wool or cotton, of all kinds, plain or embroidered .....kilo.	3 00	55
2985	Of silk ..... ,,	5 00	55
2986	Buttons: of porcelain, faience, glass, bone and papier mâché, for men's clothing, and buttons of oilcloth for furniture, common .....kilo.	0 45	35
2987	Of wood, without shank, called button moulds kilo.	0 25	35
2988	Buttons for trousers, of metal, with holes or shank, of bronze, blanched, varnished, silvered, or yellow, of zinc nickelled or not, of tin plate with or without other common metals, of wood and other similar, and buttons of papier mâché, for footwear ..kilo.	0 60	35
2989	With shank, of steel, bone or composition, for shirts, including glass buttons for ladies' apparel and metal buttons for soldiers' clothing, also those of metal, common, for children's apparel.....kilo.	1 00	35
2990	Of horn, cerozo, bone, wood, buffalo, for men's or women's clothing .....kilo.	1 40	35
2991	Fancy, of metal, gilt, silvered, oxidised, bronzed, plated, covered with silk or with passementerie of pure or mixed silk, wool, cotton or linen, and buttons of mother of pearl, up to current quality, and celluloid buttons kilo.	3 00	35 or 40
2992	Fine, of gilt metal, mother of pearl, tortoise shell, ivory and of metal with reliefs for officers' uniforms .....kilo.	6 00	35
2993	Brillantine or stilboid .....doz.	3 00	55
2994	*Broches* and drawing pins of all kinds, and paper files .....kilo.	1 00	35
2995	Buffalo, unmanufactured ..... ,,	0 60	35
2996	Toy horses: rocking or rolling, over 40 centimetres .....each	2 50	35
2997	The same, mechanical..... ,,	5 50	35
2998	Of solid wood, to be drawn, over 20 centimetres at foot.....kilo.	0 15	35
2999	Wooden heads, for working up hair.....doz.	4 00	35
3000	Chains: of steel, iron or metal, neither gilt nor silvered, of all kinds .....kilo.	2 00	35
3001	Of metal, gilt or silvered, plated or double, with or without ornaments.....kilo.	8 00	35
3002	Boxes: of cardboard, empty, for matches, mounted or not .....kilo.	0 50	35
3003	Common, for packing, mounted or not .... ,,	0 40	35
3004	Or cases, as above, for hats, spectacles, razors, and the like .....kilo.	0 60	35
3005	Or bags of cardboard or straw, for sweetmeats or other similar products .....kilo.	1 50	35
3006	The same, trimmed with silk..... ,,	4 00	40
3007	Snuff, of wood, buffalo, zinc, tin plate or rubber doz.	2 50	35
3008	Of wood, for scholars' or sewing requisites..kilo.	0 20	35
3009	Of tin plate, with seal pad .....doz.	1 20	35
3010	Small paint boxes, common, for schools ....gross	1 00	35
3011	Decalcomania of all kinds .....kilo.	2 00	35
3012	Foot muffs, of plush, skin or cloth .....each	3 00	35
3013	Stoves for curling irons .....doz.	6 00	35
3014	Baskets: empty, or toys of osier, straw or other similar materials, of all kinds. G.W. ..kilo.	0 60	35
3015	The same, with accessories. (*With a surtax of 50%*).....	—	35
3016	Drawing charcoal for scholars .....kilo.	0 25	35
3017	Tortoise shell, unmanufactured ..... ,,	10 00	35
3018	Manufactured, of all kinds, unenumerated ,,	25 00	35
3019	Writing pads: of Russia or perfumed leather, for desks .....kilo.	4 50	35
3020	Of other kinds of leather ..... ,,	2 50	35
3021	Writing pads: of oilcloth or blotting paper, common, for desks .....kilo.	0 30	35
3022	Dish mats of wood, oilcloth, osier, and the like kilo.	0 50	35
3023	Pocket books: or card cases of paper, oilcloth or canvas .....doz.	1 00	35
3024	The same, of leather, common..... ,,	2 00	35
3025	The same, of leather current quality, and those of celluloid or imitating tortoise shell or ivory .....doz.	5 00	35
3026	The same, fine ..... ,,	10 00	35
3027	Or satchels of leather, oilcloth or canvas, for scholars .....doz.	3 00	35
3028	With accessories. (*With a surtax of 25%, according to kind.*)		35
3029	Cardboard: not covered, made from straw, yellow, from paper, grey, and cardboard made from mechanical wood pulp, common kilo.	0 08	35
3030	As above, covered, and cardboard of any other material, common, current quality and fine kilo.	0 12	35
3031	Cut to size, partly manufactured for packing or printing .....kilo.	0 25	35
3032	Printed for lotto games ..... ,,	0 30	35
3033	For the manufacture of playing cards .... ,,	0 20	35
3034	Lithographed, for match boxes or other purposes, unenumerated .....kilo.	0 20	35
3035	Millboard ("*cartulina*") of all kinds..... ,,	0 25	35
3036	Primers for children's toy pistols ..... ,,	1 00	35
3037	Celluloid (ivorine): in sheets, for stamping or printing .....kilo.	1 50	35
3038	In plates, threads or rods ..... ,,	0 80	35
3039	Meters for tailors and shoemakers.....gross	4 00	35
3040	Brushes: with wooden back, of vegetable fibres, with edges of bristles, for clothes, the hair, and hats .....doz.	2 50	35
3041	The same, of pure or mixed bristles or of other animal fibres .....doz.	4 00	35
3042	With back of ivory, mother of pearl or tortoise shell .....doz.	30 00	35
3043	With back of celluloid, composition, rubber, buffalo, horn or bone, with or without incrustations, of all kinds .....doz.	12 00	35
3044	Tooth, nail, rice powder, comb cleaning, including shaving brushes, complete or not.doz.	1 50	35
3045	Cigar cases: of leather, current quality and fine doz.	7 50	35
3046	Of any other kind, not including those silver plated, of mother of pearl, ivory or tortoise shell .....doz.	3 00	35
3047	Of paper ..... ,,	1 00	35
3048	Ribbons: of silk, of all kinds. N.W. .....kilo.	20 00	40
3049	The same, with admixture of other fibres, including ribbons with inscription of mixed silk and those with pile of silk. N.W.....kilo.	14 00	40
3050	The same, special for men's hats. N.W... ,,	7 00	40
3051	Of cotton, white or coloured ..... ,,	1 00	35
3052	The same, of pure or mixed linen ..... ,,	1 20	35
3053	Of cotton shag ..... ,,	3 00	35
3054	Of cotton, with inscription ..... ,,	1 50	35
3055	Of cotton, with silk border..... ,,	2 00	40
3056	Belts: elastic or not, of cotton.....doz.	1 50	35
3057	Of linen, leather, oilcloth, wool or metal, up to current quality .....doz.	2 00	35
3058	The same, fine ..... ,,	3 00	35
3059	Of pure or mixed silk, up to current quality ,,	4 50	40
3060	The same, fine ..... ,,	6 50	40
3061	Puffs of down or wool, for rice powder .....kilo.	3 50	35
3062	Perambulators, of osier, up to current quality each	5 00	55
3063	Other of all kinds. (*According to the declared value*)	—	55
3064	Paints, perfumed or not, for toilet .....kilo.	4 00	55
3065	Cords: of silk, including watch cords..... ,,	15 00	55
3066	Of mixed silk..... ,,	8 00	55
3067	Of linen or cotton, for corsets, dresses or hats kilo.	1 20	35
3068	Of wool or cotton, with core of pita, for pictures or curtains .....kilo.	0 60	35
3069	Or plaits of cotton covered with silk, for dresses or night shirts, hats and the like .....kilo.	4 00	40
3070	Elastic for use as exercisers .....doz.	7 00	35
3071	Wreaths: funeral, of textile flowers, of all kinds kilo.	1 50	35
3072	Funeral, of any other kind, except those of immortelles .....kilo.	1 00	35
3073	Of the foregoing numbers, imported without boxes. (*With a surtax of 25%*)	—	35
3074	The same, of immortelles .....doz.	10 00	35
3075	Bridal, imported separately ..... ,,	6 00	35
3076	Of orange blossoms, with bouquet, bracelets and garlands, in a box.....doz.	12 00	35
3077	As above, with veil and orange blossom trimmings, for dresses .....doz.	35 00	35
3078	Of aluminium .....kilo.	2 00	35
3079	Pocket knives, fine, of all kinds .....doz.	6 00	35
3080	Up to current quality ..... ,,	1 50	35
3081	Cosmetics of all kinds.....kilo.	2 50	55
3082	Sewing cases: with accessories, but not in the shape of furniture. (*According to the declared value*)	—	35
3083	Common, covered with plush, not containing more than four accessories .....doz.	2 50	35
3084	Chromos for printing or lithographic purposes, under control.....kilo.	1 00	Free
3085	Crosses and crucifixes of metal..... ,,	1 50	35
3086	Advertising or notice posters, with wooden frame, common .....each	0 30	35
3087	Beads or purl in the shape of necklaces or loose kilo.	0 70	35
3088	Dolls: undressed ..... ,,	0 80	35
3089	Dressed ..... ,,	1 30	35 or 40

XVI.—MERCERIE—continued

Nos.	Goods.	Valuation. Pesos.	Duties %.
3090	Dies other than those of ivory or mother of pearl kilo.	5 00	35
3091	Chessboards: of white wood neither painted nor varnished, and those of cardboard covered with leather ... doz.	4 00	35
		5 00	35
3092	The same, painted or varnished ... ,,	15 00	35
3093	Of mahogany or jacaranda ... ,,	0 80	35
3094	Thimbles: of steel, yellow metal, bone or horn kilo.	1 50	35
3095	Of aluminium ... ,,	2 00	35
3096	Salt boxes, of wood ... doz.		
3097	Designs and patterns for embroidering or marking, of cardboard or paper, and patterns for dresses kilo.	1 20	35
3098	Dominoes: of wood or composition ... 12 games	2 00	35
3099	Of bone or horn ... ,,	6 00	35
3100	With ivory or mother of pearl ... ,,	14 00	35
	Lace or cushion covers:		
3101	Loose texture, of cotton ... kilo.	2 00	35
3102	Of cotton, pure or mixed wool, imitation valenciennes ("*bretona*"), guipure or crochet, including those combined with metal threads or purl ... kilo.	4 00	35
3103	Of linen, common, and those of cotton, hand woven ... kilo.	10 00	35
3104	Of linen, current quality and fine ... ,,	15 00	35
3105	Of pure or mixed silk, with purl ... ,,	6 00	40
3106	Of silk mixed with other fibres ... ,,	16 00	40
3107	Of silk ... ,,	20 00	40
3108	Stumps: of paper, for drawing ... doz.	0 10	35
3109	Of leather ... ,,	0 50	35
3110	Enamel, white or coloured ... kilo.	2 00	35
3111	Meerschaum in lumps ... ,,	20 00	35
3112	Prints, chromos, oleographs and impressions of all kinds: in colours, on card, paper or pasteboard, up to current quality, unframed .. kilo.	2 00	35
3113	The same, fine, unframed ... ,,	5 00	35
3114	Framed, with or without glass. (*According to the declared value*) ...	–	35
3115	Stretchers: screw, of wood, for trousers ... doz.	4 00	35
3116	The same, of iron, metal or wire ... 12 pairs	4 00	35
3117	Cases: of wood or cardboard, lined, for fancy articles, spectacles, cigar holders, pipes or other articles ... kilo.	2 50	35
3118	The same, covered with leather ... ,,	4 00	35
3119	Labels: for beverages, matches, perfumery, chemical products, and the like, one colour kilo.	1 00	35
3120	The same, of two or more colours, except phototypes ... kilo.	1 30	35
3121	Of paper, for marking prices, gummed or not kilo.	0 70	35
3122	The same, with inscriptions showing their special character ... kilo.	1 00	35
3123	The same, of pasteboard, or suspending cards, of all kinds ... kilo.	0 25	35
3124	The same, with inscription ... ,,	0 50	35
3125	For hats, called "*grifos*," of pure or mixed silk ,,	7 00	40
3126	As above, of cotton ... ,,	2 00	35
3127	Of all kinds, for cigars or cigarettes ... ,,	0 50	35
3128	Perfumed extracts, of all kinds ... litre	8 00	55
3129	Paper lanterns ... kilo.	0 40	35
3130	Chenille of silk for embroidering ... ,,	10 00	5
3131	Wood fibre or pulp, for the manufacture of paper kilo.	0 03	35
3132	Game counters of wood, horn or bone ... ,,	1 00	35
3133	Tie clips: of metal ... ,,	2 00	35
3134	The same, with false stones ... ,,	3 00	35
3135	Artificial flowers: with silk, loose or in bunches, wreaths, and garlands or otherwise ... kilo.	4 00	40
3136	The same, or orange blossoms of cotton ... ,,	2 00	35
3137	Or leaves and parts of flowers, of cotton, composition, tin plate or zinc, including artificial plants ... kilo.	1 00	35
3138	Or parts of flowers, of paper, tissue, faience or porcelain ... kilo.	1 50	35 or 40
3139	Umbrella or sunshade sheaths: of pure or mixed silk ... kilo.	10 00	40
3140	The same, of cotton or oilcloth ... ,,	0 80	35
3141	Match boxes: of leather, rubber, composition or metal, common ... doz.	1 20	35
3142	The same, current quality and fine ... ,,	3 00	35
3143	The same, of Russia leather or imitations thereof doz.	8 00	35
3144	Photographs on cards of any size, with or without inscriptions, of all kinds ... kilo.	4 00	35
3145	Phototypes ... ,,	2 50	35
3146	Hat bags of paper ... ,,	0 40	35
3147	Galloons of yellow metal, fringes, plaitings, thread or spangles, bullion, and those with cotton core, common ... kilo.	2 50	35
3148	The same, gilt or silvered ... ,,	8 00	35
3149	The same, of silver or silver gilt, or with cotton or silk core ... kilo.	22 00	35 or 40
3150	The same, of gold ... ,,	70 00	35
3151	Of cotton, with silk drawings for *tiradores* or for wearing round the waist ... kilo.	4 00	40
3152	The same, of pure or mixed silk ... ,,	5 00	40
3153	Balloons of rubber: with mouthpiece of wood or bone ... kilo.	2 00	35
3154	The same, without mouthpiece ... ,,	6 00	35
3155	Erasers and razor wipers of rubber, also elastic bands of rubber for match boxes ... kilo.	1 50	35
3156	Rubber: cord and elastic bands for papers, sleeves, slings; rubber accessories and tubes for vaporisers ... kilo.	2 50	35
3157	Liquid, in whatever receptacle ... ,,	0 50	35
3158	Gloves: of cotton, white, for the military .. kilo	1 30	55
3159	,, of all kinds, of cotton, linen or its imitations ... kilo.	5 00	55
3160	,, the same, lined or plushy ("*frisados*") ,,	4 00	55
3161	,, of cotton or linen with silk ... ,,	6 00	55
3162	,, of wool or with admixture of fibres other than silk ... kilo.	4 00	55
3163	,, of wool, pure or mixed with silk .. ,,	5 00	55
3164	,, of pure or mixed silk ... ,,	16 00	55
3165	,, of skin (or leather), of all kinds ... ,,	16 00	55
3166	,, the same, lined, of all kinds ... ,,	12 00	55
3167	*Guarda-hilo* of all kinds ... doz.	2 00	35
3168	Buckles: of iron, for men's clothing ... kilo.	0 50	35
3169	Of other common metals, for the same purposes and buckles for belts and footwear, plain .. kilo.	1 00	35
3170	The same, figured, and covered buckles of all kinds ... kilo.	2 00	35
3171	Yarn or thread for matches ... ,,	0 60	35
3172	For looms, of cotton ... ,,	0 40	35
3173	,, of wool ... ,,	0 80	35
3174	,, of wool mixed with fibres other than silk ... kilo.	0 50	35
3175	For looms, of linen ... ,,	0 45	35
3176	,, of silk ... ,,	5 00	40
3177	Thread: cotton, on reels, subject to declaring the quantity in metres contained on each reel 1000 metres	0 10	35
3178	Cotton, on reels weighing more than 70 grammes, in balls or skeins, also linen thread, unbleached or coloured, for shoemakers or harness makers, in balls or on reels, including the weight of the reels and paper in which wrapped ... kilo.	0 70	35
3179	Of cotton, in packets, special, for the manufacture of stockings ... kilo.	0 50	35
3180	Epaulettes of wool or flock wool ... ,,	0 25	35
3181	Hairpins: varnished ... ,,	0 20	35
3182	The same, gilt, bronzed or silvered ... ,,	0 50	35
3183	Curling ... ,,	0 80	35
3184	Oilcloth: in pieces or table covers, with or without nap, including the roller ... kilo.	0 50	35
3185	Special for floors, including the roller, also small mats for fronts of washstands ... kilo.	0 25	35
3186	For furniture or carriages, including the roller kilo.	0 80	35
3187	Statuettes and art objects: of plaster or composition, unenumerated. G.W. ... kilo.	0 40	35
3188	Of wood. G.W. ... ,,	1 00	35
3189	Printed matter: commercial, such as bills of exchange, cheques, policies, shares, stamps ("*estampillas*"), letters of credit and the like kilo.	2 00	35
3190	Commercial, such as invoices, credit notes, memorandums, printed paper and envelopes, current accounts ("*parciales*") entry forms, receipts and the like, of single colour, in typography ... kilo.	0 60	35
3191	The same, lithographed, stamped in copper or steel, and in colours ... kilo.	1 00	35
3192	On cardboard, in colours or chromos, for advertisements or other purposes, including tickets of all kinds, calendars and impressions for calendars, with or without leaf blocks . kilo.	0 40	35
3193	The same, on card in the form of visiting cards or otherwise, for advertisements, with or without inscription, except photographs kilo.	0 80	35
3194	On paper, for advertisements, and common printed matter on cardboard, also unenumerated for advertisements, and single calendar blocks ... kilo.	0 25	35
3195	Initials and cyphers: embroidered on ribbon, for marking linen ... kilo.	3 00	35
3196	Of paper, for bats ... ,,	2 00	35
3197	Invisibles or nets of hair ... ,,	8 00	35
3198	Scented soap: common ... ,,	0 40	55
3199	The same, current quality and fine ... ,,	2 00	55
3200	Cages, wire or wooden ... doz.	10 00	35
3201	The same, with stand or table ... ,,	20 00	35
3202	False jewellery: of metal, with or without ornaments, including cases ... kilo.	3 50	35
3203	The same, of rubber, composition, bone or other similar ... kilo.	2 00	35
3204	Games, unenumerated, for all kinds of sports ,,	0 50	35
3205	Barrel ("*sapo*") ... ,,	0 15	35
3206	Toys: of celluloid, of all kinds ... ,,	4 00	35
3207	Of vulcanized rubber or elastic gum ... ,,	1 50	35
3208	Of bone, with or without insertion of rubber, composition, wood or metal ... kilo.	1 00	35
3209	Mechanical ... ,,	1 20	35
3210	Of all other kinds, unenumerated ... ,,	0 40	35
3211	Wax, bottling ... ,,	0 25	35
3212	,, sealing ... ,,	1 00	35
3213	Wool, embroidering or weaving ... ,,	1 50	35
3214	The same, with silk ... ,,	2 80	40
3215	Washed ... ,,	0 30	35
3216	In the grease ... ,,	0 20	35
3217	Pencils: automatic or mechanical crayon holders and pencil cases, of common metals, with or without wood, rubber or other component material ... kilo.	3 50	35
3218	The same, without any combination and those for paper, of all kinds, including crayons .. kilo.	1 00	35
3219	Of stone, for slates. G. W. ... ,,	0 10	35
3220	Of chalk or coloured earth .. ... ,,	0 25	35
3221	Charcoal ... ,,	0 50	35
3222	Carded slates in booklets for the pocket ... ,,	0 20	35
3223	Books and registers: blank, stitched or in boards, including booklets with cover of oilcloth or in boards ... kilo.	0 30	55

Nos.	Goods.	Valuation. Pesos.	Duties %.
3224	Blank, with binding of cloth, half-boards ("*media pasta*") or half-leather binding..kilo.	0 70	55
3225	The same, with half-cloth binding.... .. ,,	0 50	55
3226	The same, with whole boards ("*pasta entera*") or leather binding and registers with metal corners....kilo.	1 20	55
3227	Printed, including atlases.... ,,	0 40	Free
3228	The same, almanacs and advertising price lists ....kilo.	0 25	,,
3229	Garters, elastic: of cotton ....12 pairs	0 50	35
3230	Of metal.... ,,	1 00	35
3231	Of pure or mixed silk, up to current quality ....12 pairs	2 00	40
3232	The same, fine, including garters in pairs, put up in boxes....12 pairs	1 00	40
3233	Nail files of steel, common ....doz.	0 60	35
3234	Lotto cards in pasteboard boxes containing 24 cards per game ....12 games	1 80	35
3235	The same, in boxes containing 48 cards per game....12 games	3 50	35
3236	The same, in wooden boxes .... ,,	6 00	35
3237	Key-rings of steel ....kilo.	1 50	35
3238	Lay-figures with wax head ....each	25 00	35
3239	Busts .... ,,	12 00	35
3240	Other, unenumerated .... ,,	2 50	35
3241	Photograph frames: of tin plate, brass, with or without ornaments ....doz.	0 30	35
3242	Of celluloid, pasteboard covered with plush, or other similar, up to 20 centimetres ....doz.	1 20	35
3243	Of wood, fancy, with or without ornaments ,,	3 00	35
3244	Of tin plate, stamped, up to 20 centimetres.. ,,	0 35	35
3245	As above, of bronze .... ,,	5 00	35
3246	Ivory: crude ....kilo.	8 00	35
3247	Manufactured, of all kinds with the exception of that expressed in other numbers ... kilo.	25 00	35
3248	Masks of cardboard, without beard G. W... ,,	0 30	35
3249	The same, with beard; and beards and wigs of cotton, wool and the like G.W. ....kilo.	1 00	35
3250	Of cotton or wire gauze .... ,,	3 00	35
3251	Of pure or mixed silk, velvet or wax .... ,,	5 00	35 or 40
3252	Medals of common metal, of all kinds.... ,,	2 00	35
3253	Osiers, loose or in bundles, of all kinds.... ,,	0 10	35
3254	Leads for pencils .... ,,	1 50	35
3255	Cups: finger-damping, of all kinds, with or without sponge ....doz.	0 50	35
3256	Paint-brush, with or without tin plate.... ,,	2 50	35
3257	Dolls (complete or not): of celluloid ....kilo.	4 00	35
3258	Jointed (*bebés jumeaux*) and heads of biscuit and their imitations, imported separately....kilo.	1 50	35
3259	Other dolls, with head of biscuit .... ,,	0 60	35
3260	Of other kinds, with head not being of biscuit ....kilo.	0 25	35
3261	Dressed. (*Increased by 40% on their respective valuations, and by 10% only if merely with chemise*)	—	35 or 40
3262	*Moss cortadera* and dried plants....kilo.	0 50	35
3263	Mother of pearl: crude .... ,,	8 00	35
3264	Manufactured, of all kinds, with the exception of that expressed in other numbers....kilo.	25 00	35
3265	Razors: of all kinds, with or without handle, including safety razors ....doz.	6 00	35
3266	Blades for ordinary or safety razors, of all kinds ....doz.	1 50	35
3267	Wares of vulcanized rubber, or elastic gum, unenumerated ....kilo.	1 50	35
3268	Or ornaments of biscuit, of all kinds.... ,,	2 50	35
3269	Sticks for manufacturing canes ....doz.	1 00	35
3270	Screens: of palm, common. G.W....kilo.	0 25	35
3271	The same, with handle of wood, bone or horn and screens of straw, wood, chip or plaited palm, including those of paper or cloth, to the exclusion of those of pure or mixed silk ....kilo.	0 50	35
3272	The same, of pure or mixed silk stuff.... ,,	4 00	40
3273	Paper: coloured or white, for packing, jar-lid ("*tapas*") paper, poster or label ("*barriletes*") paper, packing ("*estraza*") paper, straw paper and bag paper ....kilo.	0 12	40
3274	Common, white, for newspapers, in rolls or reams ....kilo.	0 08	Free
3275	Cloth-faced paper, for plans .... ,,	0 25	35
3276	White for booklets and for writing, of all kinds and sizes, including account paper and coloured paper not exceeding the official size ....kilo.	0 20	35
3277	Lining. G.W.... ,,	0 15	35
3278	Wall, common. G.W. .... ,,	0 25	35
3279	The same, common, gilt, silvered or bronzed. G.W....kilo.	0 70	35
3280	The same, stamped or imitating leather, varnished or not. G.W. ....kilo.	0 60	35
3281	The same, with gilding, silvering or bronzing. G.W....kilo.	1 50	35
3282	The same, felted, not gilt. G.W. .... ,,	1 00	35
3283	Paper: The same, with gilding, silvering or bronzing. G.W. ....kilo.	1 80	35
3284	Albumen, and special photographic paper, including weight of tin ....kilo.	2 00	35
3285	Cigarette.... ,,	0 60	35
3286	Or cards for writing on, in boxes, with their corresponding envelopes....kilo.	0 40	35
3287	Oiled for letter-copying, blotting paper and w.c. paper ....kilo.	0 30	35
3288	Tissue, painted, canvas and other unenumerated papers ....kilo.	0 40	35
3289	Metallic (enamel), white or coloured .... ,,	2 00	35
3290	Ferroprussiate and other special papers for copying plans....kilo.	0 60	35
3291	In tapes or discs for telegraphs and recorders ,,	0 15	35

Nos.	Goods.	Valuation. Pesos.	Duties %.
3292	Transparent for window panes, called *glacier*kilo.	1 80	35
3293	Open-worked, for bouquets, boxes, pastilles or other ornaments....kilo.	1 00	[illegible]
3294	Carbon, common, for tracing by hand .... ,,	1 50	35
3295	The same, for typewriters .... ,,	3 50	35
	Umbrellas (with or without cases):		
3296	Of pure or mixed cotton or wool ....each	0 70	35
3297	Of pure or mixed silk .... ,,	2 00	40
3298	Of pure or mixed silk, with ivory handle .. ,,	8 00	40
3299	Sword (*Increased by 25%, according to kind*)....	—	55
	Passementerie (for furniture, carriages and curtains):		
3300	Of pure or mixed silk, combined or not with metal threads ....kilo.	6 00	55
3301	The same, with spangles.... ,,	7 00	55
3302	Of pure or mixed wool, of cotton, pita or jute, including that combined with metal threads kilo.	3 00	35
	Passementerie (for dresses, coats and the like, namely, ornaments, applications, fringes, plaits, galloons and trimmings):		
3303	Of pure or mixed silk, combined or not with metal threads ....kilo.	7 00	55
3304	With gauze tulle and other transparent tissues kilo.	14 00	55
3305	The same, with purl, with or without metal threads ....kilo.	4 00	55
3306	Of the foregoing numbers, of cotton, pure or mixed wool, combined or not with metal threads ....kilo.	3 00	35
3307	The same, with purl, with or without metal threads....kilo.	2 00	35
3308	Mats or passe-partout of cardboard .... ,,	0 50	35
3309	Paste, shaving....12 boxes	2 50	55
3310	Or opiate, dental ....doz.	2 50	55
3311	Combs: of all kinds, except those of tortoiseshell, metal or ivory....kilo	3 00	35
3312	Metal, common .... ,,	1 20	35
3313	Aluminium .... ,,	2 00	35
3314	Braid combs, hair pins, etc.: of horn, rubber, or celluloid, with or without ornaments of metal or false stones ....kilo.	3 50	35
3315	Human hair .... ,,	20 00	35
3316	Rabbits' hair .... ,,	2 50	35
	Balls: rubber, of all kinds. (See No. 3207.)		
3317	Or balloons of leather, with or without inner tube of rubber, of all kinds....kilo.	2 00	35
3318	Clothes racks of wire, with or without parts of wood ....doz.	0 80	35
3319	Perforators for cheques and other purposes ..kilo.	2 50	35
3320	Parchment of all kinds .... ,,	3 00	35
3321	False pearls and beads of glass.... ,,	1 50	35
3322	Blinds or curtains: Indian and other origins, including those of bead work ....each	1 00	35
3323	In the piece....kilo.	1 00	35
3324	Pipes, smoking: of wood, briar or papier maché kilo.	3 00	35
3325	Of wood, with mouth piece of amber, ambroid or their imitations....kilo.	10 00	35
3326	Of meerschaum or its imitations, of all kinds, with cases....kilo.	25 00	35
3327	The same, without cases. (*Increased by 25%*)	—	—
3328	Blackboards of stone, composition or tin plate, for schools. G.W. ....kilo.	0 05	35
3329	Plates or trays of cardboard, with or without inscription, for pastry-cooks....kilo.	0 30	35
3330	Pens of steel or other metal .... ,,	2 50	35
3331	Feathers, ostrich, unprepared .... ,,	15 00	35
3332	The same, for bonnets or caps, in wooden boxes, of more than 2 millimetres in thickness ..kilo.	30 00	35
3333	The same, in boxes of cardboard, chip or cloth kilo.	50 00	35
3334	Or birds of all kinds, loose or in the form of ornaments, in whatever receptacle ....kilo.	7 00	35
3335	For bolsters ("*almohadones*") or eider-down quilts, including bags....kilo.	3 50	35
3336	Feather dusters of all kinds.... ,,	3 00	35
3337	Jars, puff: of wood or zinc....doz.	1 50	35
3338	Or boxes of tin plate, with or without mirror or glass ....kilo.	0 35	35
3339	Powder: face.... ,,	1 00	55
3340	Soap.... ,,	1 00	55
3341	Tooth, in cardboard or wooden boxes, including Brown's dentifrice in flasks ....doz.	1 20	55
3342	The same, in porcelain or glass boxes .... ,,	2 50	55
3343	Steel or glass, for flower makers ....kilo.	0 20	35
3344	Pomatum for the face and hair....doz.	3 00	55
3345	Book-holders, of wood, common and straps for scholars....doz.	1 20	35
3346	Purses: of paper or cotton stuff, of all kinds.. ,,	0 80	35
3347	Of plush, leather, mother-of-pearl or metal, common ....doz.	1 20	35
3348	The same, current quality.... ,,	4 00	35
3349	The same, fine .... ,,	10 00	35
3350	Parcel-holders of wire or wood....kilo.	0 20	35
3351	Penholders: of faience or wood, common ..gross	0 40	35
3352	Of bone or wood and others unenumerated, up to fine quality ....gross	1 80	35
3353	Fountain pens....doz.	5 00	35
3354	Postcards: without other inscriptions than those connected with their character....kilo.	1 00	35
3355	Sensitized for photography .... ,,	2 00	35
3356	The same, with applied pure or mixed silk ,,	2 50	40
3357	Knobs or handles for umbrellas, canes, sunshades: of wood or composition ....doz.	2 00	35
3358	The same, of lead or nickelled zinc or other common metals .... doz.	0 60	35
3359	Parasols (with or without case): plain, of cotton, for women....each	0 30	35

XVI.—MERCERIE—continued.

Nos.	Goods.	Valuation. Pesos.	Duties %.
3360	The same, with ornaments of cotton or wool and cotton ....each	0 50	35
3361	Of the two foregoing numbers, for girls and provided the ribs do not exceed 41 centimetres. (*Rebate of 30% on their respective valuations, according to kind*)....	—	35
3362	Of mixed silk ....each	1 00	40
3363	The same, embroidered, or with ornaments, and silk parasols, plain ....each	2 00	40
3364	Of silk, embroidered or ornamented .... ,,	3 50	40
3365	Of cotton, for men .... ,,	0 70	35
3366	The same, of mixed silk or of unbleached silk each	1 50	40
3367	Battledores of cord, thread or parchment: for shuttlecocks....12 pairs	2 50	35
3368	Rackets for other games .... ,,	6 00	35
3369	Scrapers of all kinds, except of mother-of-pearl, ivory or tortoiseshell ....doz.	1 20	35
3370	Rules and squares of white wood, very common kilo.	0 25	35
3371	Of dyed wood, with or without bronze fillets ,,	0 80	35
3372	Of other wood .... ,,	1 50	35
3373	Rosaries: of wood or glass, with chain of wire or thread ....kilo.	2 00	35
3374	Of cocoa-nut, bone, worked wood or their imitations ....kilo.	3 00	35
3375	Pencil sharpeners: of bronze or aluminium.. ,,	1 00	35
3376	The same, of steel, iron or lead.... ,,	0 20	35
3377	Drying racks ("*secadores*"), of all kinds . ..doz.	1 20	35
3378	Silk: in skeins, for sewing or embroidering..kilo.	11 00	5
3379	For the same use, of all kinds ....1,000 m.	0 28	5
3380	For making button-holes, called Milanese ,,	0 20	55
3381	Seals, mechanical, of metal or rubber, complete or not.... ....doz.	10 00	35
3382	The same, non-mechanical .... ,,	4 00	35
3383	Small, for wax sealing or marking .... ,,	1 00	35
3384	Serpentines and confetti....kilo.	0 30	35
3385	Letter envelopes: blank.... ,,	0 30	35
3386	Stamped or with impressions .... ,,	0 50	35
3387	Envelopes or booklets, scented .... ,,	1 00	55
3388	Suspenders: of cotton, elastic or not, for trousers doz.	3 00	35
3389	The same of cotton, with figures of silk .... ,,	5 00	40
3390	The same, of pure or mixed silk.... ,,	10 00	40
3391	Of leather.... ,,	5 00	35
3392	For children. (*Rebate of 50% on their respective valuations according to kind.*)		
3393	Tobacco pouches of leather or rubber, of all kinds doz.	1 50	35
3394	Book covers: of tortoise shell, mother of pearl, ivory or fine metal ....kilo.	25 00	35
3395	The same, of Russia leather or imitations thereof.... ....kilo.	10 00	35
3396	The same, whole boards, half-boards, cloth or half-cloth binding.... ....kilo.	3 00	35
3397	Covers of cardboard, with or without iron or bronze clip, for filing invoices, papers, &c.kilo.	0 50	35
3398	Cards: blank, of all kinds.... ,,	0 50	35
3399	Congratulation, of all kinds, including those of ivorine (celluloid), plain.... ....kilo.	1 50	35
3400	Of ivorine (celluloid), stamped, with applications or painted, in boxes containing up to a doz.kilo.	5 00	35
3401	The same, in packets or boxes of more than a dozen....kilo.	1 00	35
3402	Of cardboard, with applications of celluloid, silk or plush ....kilo.	2 00	35 or 40
3403	With inscription, for photography .... ,,	1 00	35
3404	Scented .... ,,	1 00	55
3405	Cloth, special book-binding .... .. ,,	0 50	35
3406	Tracing drawings or plans, canvas prepared for painting and canvas painted on for photograph galleries, weight including roller ....kilo.	0 60	35
3407	Of linen or cotton, sized, for hats.... ,,	1 00	35
3408	Of wool, special for lithography .... ,,	2 00	Free
3409	Clippers for the beard or hair ....doz.	7 00	35
3410	Curling irons: three or more tongs .... ,,	3 50	35
3411	With one or two tongs .... ,,	1 20	35
3412	Scissors: of all kinds, except those mentioned under Nos. 1468 to 1473, including tailors' shears up to 31 centimetres ....kilo.	1 50	35
3413	Tailors' shears, of more than 31 centimetres ,,	2 00	35
3414	Metal stamps, with or without appendages .. ,,	1 50	35
3415	Ink: writing, black or coloured, howsoever imported. G. W.... kilo.	0 10	35
3416	Printing, in wooden casks or iron drums. G. W. ....kilo.	0 20	Free
3417	The same, in tin boxes or pots, also lithographic ink....kilo.	0 60	,,
3418	Marking, in flasks.... ....doz.	1 20	35
3419	The same, in flasks packed in wooden boxes ,,	2 00	35
3420	China (Indian), in flasks or tablets .... ,,	1 00	35
3421	Inkstands: of cast glass....kilo.	0 30	35
3422	Of cut glass .... ,,	0 60	35
3423	Of wood and glass .... ,,	0 40	35
3424	Or writing desks ("*atriles*"), seal holders and paper clips ("*aprietapapeles*") of cast iron kilo.	0 25	35
3425	The same, of bronze or other common metals ,,	1 00	35
3426	The same, of wood and bronze or other common metals ....kilo.	0 75	35
3427	Bands, insertions, trimmings or squares: of cotton, embroidered, with or without silk ....kilo.	5 00	35 or 40
3428	The same, of pure or mixed linen, embroidered kilo.	8 00	35 or 40
3429	Of wool, embroidered with silk, as above .. ,,	10 00	40
3430	Of pure or mixed silk, as above.... ,,	18 00	40
3431	Chalk: for tailors or for billiards.... ,,	0 15	35
3432	For schools. G. W.... ,,	0 06	35
3433	Galloons: of silk .... ,,	15 00	40
3434	Of mixed silk.... ,,	8 00	40
3435	Or elastic cord, with silk, including galloon with inscription of pure or mixed silk....kilo.	5 00	40
3436	Or elastic cord, of cotton .... ,,	3 00	35
3437	Of wool or wool and cotton, for skirt borderings, including galloon with inscription of cotton, wool or wool and cotton and waxed galloon kilo.	1 50	35
3438	Of cotton, for skirt bordering, including galloon for shoe bordering ....kilo.	1 00	35
3439	Or ribbon of cotton, for trimmings, called "*pata de gallo*," and the like....kilo.	2 50	35
3440	The same, with figures of silk .... ,,	4 00	40
3441	Or plaits of common straw or chip for hats, baskets and similar purposes....kilo.	0 80	35
3442	The same, current quality and fine, and fancy ,,	2 50	35
3443	The same, with silk.... ,,	3 50	40
3444	The same, of silk imitating straw, with or without admixture of other fibres ....kilo.	5 00	40
3445	Tops of wood .... ,,	0 40	35
3446	Fittings or accessories: of bronze, for umbrellas and other purposes ....kilo.	1 00	35
3447	Drawing, such as boards, easels and the like ,,	0 25	35
3448	Leather, with or without appendages, for baskets....kilo.	1 25	35
3449	Of iron, zinc or other common metals, for the manufacture of neckties, baskets, suspenders and garters, including umbrella or parasol ribs kilo.	0 50	35
3450	Of all kinds, for the manufacture of braces, except those of metal, and galloons and braids kilo.	1 50	35
3451	Of cotton, with or without adhering metal parts, for umbrellas....kilo.	1 00	35
3452	The same, of pure or mixed silk .... ,,	3 00	40
3453	Whalebone imitations: of wood, of all kinds. G. W. ....kilo.	0 28	35
3454	Cycles (toys): chain....each	7 00	35
3455	The same, chainless or common .... ,,	2 00	35
3456	Spectacle glasses....12 pairs	0 50	35
3457	Flounces or plaitings of all kinds: of cotton..kilo.	3 00	35
3458	Of mixed silk.... .... ,,	7 00	40
3459	The same, of silk, of all kinds .... ,,	15 00	40
3460	Mate caddies of wood or cardboard....doz.	2 00	35

XVII.—READY-MADE CLOTHING.

Notes.—1. All articles enumerated in this section shall be weighed together with the cardboard boxes, paper and wrappers, unless the mode of weighing them should be specially provided.

2. If the made-up articles are lined with pure or mixed silk they shall be liable to a surtax of 20% on the respective valuations. This surtax shall not apply to fur, or pure or mixed silk wares.

3. By children's shirts are understood those measuring less than thirty-four centimetres around the neck.

4. Detached collars and cuffs, even imported with the shirts, will be assessed separately.

5. Dresses with skirt of one tissue and underskirt of another tissue shall be appraised at the rate leviable on the skirt of most value. Separate skirts, underskirts and dressing gowns shall be valued at half the amount of their price.

6. Linen of all kinds partly made up shall be deemed to be completed.

7. Silk tissue shall cover any tissue containing up to 20% inclusive of other fibres; mixed silk tissue shall include any tissue containing 30% or more, but under 80% of silk; tissue with silk shall apply to any tissue containing less than 30% of silk.

8. All articles of vegetable or artificial silk shall be entitled to a rebate of 25% on those of animal silk in their respective classes.

Nos.	Goods.	Valuation. Pesos.	Duties %.
3461	Made-up articles of knitted tissues: of cotton, with or without admixture of wool, such as coats, skirts, "*mamelucos*" and bath drawers..kilo.	2 00	55
3462	Of cotton, common, such as chemisettes and chemises ....kilo.	1 00	55
3463	Of cotton, unenumerated above .... ,,	2 50	55
3464	Of cotton with silk, such as coats and skirts ,.	3 00	55
3465	Of cotton with silk, unenumerated above.. ,,	4 00	55
3466	Of pure or mixed wool, such as petticoats, coats and "*mamelucos*"....kilo.	3 00	55
3467	Of pure or mixed wool, unenumerated above, except kerchiefs classed in tissues ....kilo	3 50	55
3468	Of wool, pure or mixed with silk, such as coats and petticoats ....kilo.	4 00	55
3469	Of wool, pure or mixed with silk, unenumerated above ....kilo.	5 00	55
3470	Of pure or mixed linen and imitations thereof ,,	6 00	55
3471	Of pure or mixed linen and imitations thereof, with silk ....kilo.	8 00	55
3472	Of pure or mixed silk.... ,,	20 00	55
	Made-up Articles of all Kinds.		
3473	Christening robes ("*ajuares para bautizo*"): of cotton, common....each	2 00	55
3474	The same, current quality and fine.... ,,	5 00	55
3475	Of pure or mixed silk, with silk embroideries or any other trimmings....each	10 00	55
3476	The same, of tissue of animal, vegetable or artificial silk, pure or mixed, of all kinds, with or without trimmings of all kinds....each	15 00	55
3477	Dressing gowns: for women, plain, of cotton doz.	20 00	55
3478	The same, embroidered, or with embroidered insertions or applications....doz.	50 00	55
3479	The same of wool pure or mixed with fibres other than silk ....doz.	70 00	55
3480	The same of silk pure or mixed with other fibres, including velvet morning gowns ....each	30 00	55

Nos.	Goods.	Valuation. Pesos.	Duties %.
3481	For men and women, of pure or mixed wool each	10 00	55
3482	The same, of cotton ... ,,	5 00	55
3483	The same, of pure or mixed silk, of all kinds ,,	15 00	55
3484	Bags: of cloth or other cotton tissue ... kilo.	0 60	40
3485	Of unbleached pita burlap ... ,,	0 20	40
3486	Of saileloth ... ,,	0 30	40
3487	Used (*Rebate of 50 % on the duties applicable to bags, according to kind*) ...	—	40
3488	Shirts: of cotton, white or coloured, with plain front starched or not, including night shirts, for men ... doz.	6 00	55
3489	Of cotton, with visible parts of cotton, embroidered, plaited or checkered, and shirts of cotton piqué, including those with visible parts of pure or mixed silk and of pure or mixed linen, plain ... doz.	12 00	55
3490	Of cotton, with visible parts of pure or mixed linen, pure or mixed silk, embroidered, plaited or checkered, and shirts of linen piqué .. doz.	18 00	55
3491	Of linen, cotton or wool with silk ... ,,	28 00	55
3492	For children, of all kinds. (*Half the valuation of men's shirts, according to kind*) ...	—	55
3493	Blouses ("*camisetas de crepe*"): of cotton .. kilo.	3 00	55
3494	Of cotton with silk ... ,,	4 00	55
3495	Of pure or mixed wool ... ,,	4 00	55
3496	Of wool with silk ... ,,	5 00	55
3497	Of linen and its imitations ... ,,	6 00	55
3498	Of linen and its imitations with silk ... ,,	8 00	55
3499	Overcoats: of cloth of wool pure or mixed with other fibres, for men ... each	10 00	55
3500	Of waterproof tissue or rubber, with or without hood, for men or women, and overalls and *ponchos* of the same tissue ... each	6 00	55
3501	For children, of all kinds. (*Half the valuation of these articles for men, according to kind*) ..	—	55
3502	Coats and oilskins, of rubber or oilcloth, for sailors ... kilo.	0 50	55
3503	Vests: of cotton or linen, pure or mixed with other fibres ... each	2 00	55
3504	Of wool, pure or mixed with other fibres .. ,,	3 00	55
	Bedspreads quilted or stuffed in any way:		
3505	Of cotton tissue ... kilo.	1 50	55
3506	The same, of woollen tissue pure or mixed with cotton ... kilo.	2 50	55
3507	The same, of tissue of silk pure or mixed with other fibres ... kilo	6 00	55
3508	The same, of pure or mixed silk on one side and of cotton on the other ... kilo.	4 00	55
	Made up articles, for men, women and children:		
3509	Of waterproof cotton tissue ... kilo.	1 00	55
3510	Of waterproof woollen tissue ... ,,	2 00	55
3511	Of waterproof silk tissue ... ,,	4 00	55
3512	Of oilcloth ... ,,	0 60	55
3513	Of cotton, of all kinds, plain or with cords ("*con filete*"), except shirts ... kilo.	1 80	55
3514	The same, embroidered or with embroidered insertions or applications ... kilo.	3 50	55
3515	Of linen, of all kinds, plain or with cords ("*con filete*"), except shirts ... kilo.	3 80	55
3516	The same, embroidered or with embroidered insertions or applications ... kilo.	5 00	55
3517	Of silk pure or mixed with other fibres, of all kinds, such as: shirts or chemises, dressing gowns or blouses, petticoats, mantlets ("*de chapa*") or their imitations, and other similar kilo.	20 00	55
3518	Of unbleached silk, of all kinds ... ,,	12 00	55
3519	Of flannel or tissue of wool pure or mixed with fibres other than silk ... kilo.	5 00	55
3520	Neckties: of cotton or linen ... ,,	2 00	55
3521	Of wool pure or mixed with other fibres .. ,,	4 00	55
3522	Of mixed silk, with or without lining and buckram ... kilo.	10 00	55
3523	Of silk, with or without lining and buckram ,,	16 00	55
3524	Corsets: of all kinds, of pure or mixed silk .. doz.	50 00	55
3525	Of other tissues, with springs of horn, whalebone, or metal, current quality and fine .. doz.	20 00	55
3526	The same, common ... ,,	8 00	55
3527	The same, with or without imitation whalebone of wood, cane, and having up to 4 metal busks ... doz.	5 00	55
3528	Curtains and hangings: of pure or mixed silk, with back or lining of jute or swanskin .. kilo.	9 00	55
	Other kinds. (*Dutiable according to the tissue of which composed.*) ...	—	55
3529	Collars: of cotton, pure or mixed linen, for men or children, whatever be their condition .. doz.	2 00	55
3530	Of paper, for men or children ... 100	1 00	35
3531	Of rubber ... doz.	2 00	35
3532	Of celluloid ... ,,	0 50	35
3533	Of cotton tissue on one or both sides, with core of paper pulp or cardboard ... doz.	0 15	35
3534	Of cotton lace ... kilo.	7 00	55
3535	The same, of pure or mixed linen ... ,,	12 00	55
3536	The same, containing silk ... ,,	14 00	55
3537	The same, of silk ... ,,	18 00	55
3538	Collars and cuffs not enumerated, except those of silk ... kilo.	3 50	55
3539	Frockcoats and jackets: of tissue of wool pure or mixed with other fibres, for men ... each	15 00	55
3540	Of tissue of all kinds except silk ... ,,	6 00	55
3541	For children, of all kinds. (*Half the valuation, according to kind.*) ...	—	55
3542	Travelling rugs composed of two tissues: of wool kilo.	4 00	55
3543	Of mixed wool and those with pile ... ,,	2 00	55
3544	Stockings and socks: of wool, felted ("*apañadas*"), for peasants, very common kilo.	0 90	35
3545	Of cotton and cotton mixed with wool ... ,,	2 00	35
3546	Of cotton, with silk ... ,,	3 50	40
3547	Of unbleached cotton, long, for peasants, very common ... kilo.	0 80	35
3548	Of wool pure or mixed, except with silk .. ,,	3 50	35
3549	Of wool with silk ... ,,	5 00	40
3550	Of linen or its imitations ... ,,	5 00	35
3551	Of linen or its imitations, with silk ... ,,	8 00	40
3552	Of pure or mixed silk ... ,,	20 00	40
3553	Incomplete. (*Dutiable as complete stockings and socks, according to kind.*)		
3554	Overcoats; of wool pure or mixed with other fibres, of all kinds, for men and women .. each	15 00	55
3555	The same, for children ... ,,	7 50	55
3556	Trousers: of oilcloth ... kilo.	0 50	55
3557	Of wool pure or mixed with other fibres .. doz.	48 00	55
3558	Of linen or cotton or with admixture of other fibres ... doz.	15 00	55
3559	For children. (*Half the valuation, according to kind*) ...	—	55
3560	Shirt fronts: of linen or cotton on one or both sides, with core of paper pulp or of cardboard .. doz.	0 50	35
3561	Of celluloid ... ,,	1 00	35
3562	Of rubber ... ,,	2 00	35
3563	Of pure or mixed cotton or linen ... ,,	3 00	55
3564	Coarse mantles ("*pellones*"): of wool pure or mixed with other fibres ... doz.	24 00	55
3565	Articles of fur, of all kinds, except mantles classed in No. 3586 ... kilo.	5 00	55
3566	Gaiters: of rubber or waterproof cloth .. 12 pairs	1 50	55
3567	Of pure or mixed wool ... kilo.	6 00	55
3568	Cuffs: of pure or mixed cotton or linen, for men or boys, in any condition ... 12 pairs	3 50	55
3569	Of paper, for men and boys ... ,,	0 20	35
3570	Of rubber ... ,,	2 50	35
3571	Of celluloid ... ,,	1 00	35
3572	Of cotton tissue, on one or both sides, with core of paper pulp or cardboard ... 12 pairs	0 50	35
3573	Sheets and pillow cases: of cotton, hemmed or fluted ... kilo.	1 80	55
3574	The same, of linen pure or mixed with other fibres ... kilo.	3 00	55
3575	Embroidered or with initials, of all kinds. (*With a surtax of 25% on the above valuations, according to kind*) ...	—	55
3576	Jackets and dust coats: of lustrine, for men and women, of all kinds ... each	3 00	55
3577	Vests of cotton ("*brin*"), of pure or mixed linen, for men and women, of all kinds .. each	1 50	55
3578	Dust coats of lustrine, of all kinds ... ,,	4 00	55
3579	Dust coats of pure or mixed cotton or linen, of all kinds ... each	2 00	55
3580	Of pure or mixed wool, for men ... ,,	4 00	55
3581	For children, of all kinds. (*Shall be appraised at half the above valuations*) ...	—	55
3582	Bath wraps, of cotton, napped or not ... kilo.	1 50	55
3583	Wearing apparel for ladies: of pure or mixed wool, of all kinds, except of silk, such as mantles, talmas, pelerines, boleros, "*zouaves*" and other similar ... each	5 00	55
3584	Of pure or mixed silk, with applications, of all kinds ... each	10 00	55
3585	Of pure or mixed silk, velvet or plush ... ,,	25 00	55
3586	Of fur, of all kinds ... kilo.	8 00	55
3587	For girls. (*Shall be appraised with a rebate of 50% on the valuation of these articles according to kind*) ...	—	55
3588	Suitings for men, of pure or mixed woollen tissue, in the shape of morning coats or frock coats ... per suit	18 00	55
3589	The same, in the shape of lounge suits .. ,,	15 00	55
3590	The same, of cotton, linen, or admixture of these materials, in the shape of lounge suits per suit	4 00	55
3591	Bath, of pure or mixed wool ... kilo.	2 00	55
3592	For children, of all kinds. (*Shall be appraised with a rebate of 50% on the valuation of suitings for men, according to kind, except for the foregoing number*) ...	—	55
3593	Ready-made clothing: of cotton, namely christening robes, plain or with cotton lace ... each	1 00	55
3594	The same, embroidered or with embroidered insertions or applications ... each	2 50	55
3595	Of silk pure or mixed with other fibres, namely christening robes ... each	15 00	55
3596	Of pure or mixed wool, namely christening robes ... each	8 00	55
3597	Cloaks of piqué or other cotton tissues, plain or embroidered, for children ... each	0 80	55
3598	Of pure or mixed silk, with or without trimmings, for children ... each	8 00	55
3599	Of wool pure or mixed with other fibres, with or without trimmings for children ... each	1 00	55
3600	Of pure or mixed linen, with or without trimmings, for children ... each	1 50	55
3601	Of cotton, with or without trimmings, for women ... each	12 00	55
3602	Of pure or mixed linen, with or without trimmings, with or without visible part of silk, for women ... each	30 00	55
3603	Of pure or mixed wool, for women, with or without trimmings, with or without visible part of silk ... each	40 00	55
3604	Of pure mixed silk, for women, with or without trimmings ... each	80 00	55
3605	Of velvet or plush, for women, with or without trimmings ... each	100 00	55

XVIII.—Tissues.

Notes.—1.—All tissues dutiable by weight shall be weighed together with their boxes and wrappers even if entering separately in the same case, and with the boards and cardboard on which the stuffs are rolled, save as regards tissues containing 30 % and more of silk which shall be weighed solely with their wrappers, and if the latter are imported in cardboard, wooden or tin boxes, with a rebate of 20% on their respective valuations. This rule shall not apply to tissues for which the mode of weighing should be specially determined.

If the goods are imported in bales, cases or packets with or without protecting boards ("*cabezales*"), they shall be dutiable by gross weight.

2.—Silk tissue shall cover any tissue containing up to 20% inclusive of other fibres; mixed silk tissue shall include any tissue containing from 30% inclusive but under 80% of silk; tissue with silk shall apply to any tissue containing less than 30% of silk.

3.—Woollen tissue shall cover any tissue containing up to 20% of other fibres except silk; mixed woollen tissue shall include any tissue containing from 30% inclusive but under 80% of wool in admixture with other fibres, except silk; tissue with wool shall apply to any tissue containing less than 30% of wool in admixture with other fibres, except silk.

4.—In the various classifications of tissues, involving different valuations, the selvedges shall not be taken into account; these shall solely be disregarded breadthwise in the assessment by the square metre.

5.—Coloured tissues shall be deemed to include those manufactured with coloured threads and tissues dyed in the piece; painted tissues shall mean those colour-stamped or -printed on the stuff.

6.—Unless otherwise determined, wool shall cover flock wool and renovated wool.

7.—Unless specially mentioned, hair is dutiable as wool.

8.—Boxes of paper or cloth shall be treated as immediate wrappers ("*envoltorios*").

9.—Handkerchiefs with initials or with a flower or ornament in one of the corners shall not be considered as embroidered.

10.—By carpets shall be understood those of a single piece as well as sewn ones.

11.—All articles of vegetable or artificial silk shall be entitled to a rebate of 25% on those of animal silk in their respective classes.

Nos.	Goods.	Valuation. Pesos.	Duties %.
3606	Carpets: of shaved shag, of pure or mixed wool, of all kinds .....kilo.	2 20	35
3607	Of pile shag, of pure or mixed wool ..... ,,	1 00	35
3608	Of shag of pita or of other fibres..... ,,	0 50	35
3609	Of "*jergón*" (coarse cloth), of pure or mixed wool.....kilo.	0 60	35
3610	Strip carpetings ("*caminos*") of cotton, with or without admixture of pita, with or without woollen fringe .....kilo.	0 60	35
3611	Table covers, of jute, cotton or admixture of other fibres, with or without metal threads, plain and unenumerated .....kilo.	1 00	35
3612	The same, plushy ..... ,,	1 40	35
3613	Of pita or cotton with wool or of pure or mixed linen .....kilo.	1 50	35
3614	Of mixed wool ..... ,,	2 00	35
3615	Of wool .... ,,	2 50	35
3616	Of wool or cotton with silk ..... ,,	4 50	40
3617	"*Chuces*" (kind of carpets) of pita, cocoanut fibres or twine .....kilo.	0 30	35
3618	Bedspreads: of cotton, of all kinds ..... ,,	1 20	35
3619	Crochet made, and imitations thereof .... ,,	2 50	35
	Other kinds. (*According to the tissues of which made.*)		
3620	Curtains, brise bise and other blinds: of cotton imitating crochet and of tulle with applications of cotton tissue .....kilo.	3 00	35
3621	Of cotton, linen or admixture, with lace, and those of lace or transparent tissues, not including those classed in the foregoing number kilo.	3 50	35
3622	Of jute, cotton or admixture of these materials, with or without metal threads, plain ..kilo.	1 40	35
3623	As above, plushy ..... ,,	1 60	35
3624	Of pita or cotton with wool ..... ,,	1 50	35
3625	Of mixed wool ..... ,,	2 00	35
3626	Of wool ..... ,,	2 50	35
3627	Of pure or mixed silk or of cotton with silk, with or without linen or cotton lace ....kilo.	8 00	40
3628	Of silk ..... ,,	15 00	40
3629	Mats: of cane or cord ("*cordelillo*") ..... ,,	0 35	35
3630	From India..... ,,	0 40	35
3631	Of any other kind..... ,,	0 60	35
3632	Scarves: of cotton, linen or admixture, including scarves in the piece.....kilo.	1 00	35
3633	The same, of wool pure or mixed in any proportion including scarves in the piece .....kilo.	2 00	35
3634	Bands: of pita or jute, for harness-makers' wares or furniture, including bands in the piece kilo.	0 35	35
3635	The same, of cotton, with admixture of pita or jute .....kilo.	0 55	35
3636	Scarves: of mixed silk ..... ,,	10 00	40
3637	Of silk ..... ,,	15 00	40
3638	Hat plush ... . ,,	12 00	35 or 40
3639	Door mats of cocoanut fibres..... ,,	0 30	35
3640	Felt of pure or mixed wool, in the piece, except special hat felt .....kilo.	0 80	35
3641	Blankets: of wool, hemmed or bordered.... ..	2 50	35
3642	Of wool, neither hemmed nor bordered .... ,,	2 40	35
3643	Of mixed wool, hemmed or bordered ..... ,,	1 50	35
3644	Of mixed wool, neither hemmed nor bordered kilo.	1 40	35
3645	Of flock wool or goats' hair ..... ,,	0 60	35
3646	Of cotton, current quality and fine..... ,,	0 90	25 or 35
3647	Of cotton, common ..... ,,	0 50	25
3648	Of cotton flock ..... ,,	0 30	25
3649	Of cotton with wool..... ,,	1 20	35
3650	Of floss silk with weft of cotton ..... ,,	1 50	40
3651	"*Jergas*" and "*Jergones*" (coarse tissues) of all kinds .....kilo.	0 60	35
	Table cloths and napkins, also table centres:		
3652	Of pure or mixed linen, plain ..... ,,	1 80	35
3653	The same, hemmed ("*vainilladas*"), unravelled or open-worked ....kilo.	2 50	35
3654	The same, embroidered, and the same with lace kilo.	4 00	35
3655	Of cotton plain and hemmed ("*vainilladas*") kilo.	1 00	35
3656	The same, unravelled or open-worked .... ,,	1 40	35
3657	The same, embroidered ..... ,,	2 00	35
3658	Kerchiefs, handkerchiefs, boas and fichus, of knitted wool, pure or mixed, of all kinds, except silk ..... kilo.	3 00	35
3659	Small table covers, crochet made..... ,,	1 60	35
3660	Handkerchiefs: of cotton, called "*de yerba*" kilo.	0 80	25
3661	Of cotton, embroidered or with lace ..... ,,	4 00	25
3662	,, hemmed, having up to 60 centimetres .....kilo.	2 30	25
3663	Of cotton, unhemmed, having up to 60 centimetres .....kilo.	2 00	25
3664	Of cotton, unhemmed, having more than 60 centimetres .....kilo.	1 60	25
3665	Of cotton, hemmed, having more than 60 centimetres .....kilo.	1 50	25
3666	Of cotton, with fringe, including those called "*rebozos*" and "*medios rebozos*" (mufflers), shawls, rugs or ponchos, with or without fringe or band of wool .....kilo.	1 80	25 or 35
3667	Of pure or mixed linen, unhemmed..... ,,	4 00	35
3668	Of pure or mixed linen, hemmed ..... ,,	6 00	35
3669	Of embroidered linen ..... ,,	10 00	35
3670	Shawls, "*rebozos*" (mufflers), or mantles of grenadine, muslin or bunting of wool, including rugs or ponchos of pure or mixed wool, weighing net up to 1,500 grammes each..kilo.	4 50	35
3671	Shawls, "*rebozos*" and "*medios rebozos*" (mufflers) for the neck, or mantles, of wool, not enumerated above, including rugs or ponchos of pure or mixed wool weighing not over 1,500 grammes each .....kilo.	3 50	35
3672	Shawls, "*rebozos*" (mufflers), or mantles of grenadine, muslin or bunting, of mixed wool kilo.	3 20	35
3673	Shawls, "*rebozos*," "*medios rebozos*" (mufflers), for the neck, or mantles, of mixed wool, not enumerated in the foregoing number....kilo.	2 50	35
3674	Shawls, "*rebozos*" (mufflers), mantles or ponchos, of cotton with wool .....kilo.	2 20	35
3675	The same, of wool with silk ..... ,,	5 00	40
3676	"*Rebozos*," shawls, mantles or rugs, of silk kilo.	20 00	40
3677	The same, embroidered ..... ,,	25 00	40
3678	Shawls, "*rebozos*," mantles or rugs, of mixed silk .....kilo.	12 00	40
3679	The same, embroidered ..... ,,	15 00	40
3680	Of wool, cotton or other fibres, with silk .. ,,	6 00	40
3681	Razor wipers ("*repassadores*"), of pure or mixed linen, including those for barbers .....kilo.	0 80	35
3682	Of cotton..... ,,	0 60	35
	Tissues of cotton:		
3683	Called swanskin ..... ,,	0 40	35
3684	Unbleached, called "*lienzo*" (cotton cloth) kilo.	0 50	25
3685	Unbleached, striped or coloured ..... ,,	0 60	25
3686	Called bombazine, plain or serged, of all kinds kilo.	0 80	35
3687	Called canvas or duck, bleached ..... ,,	0 50	35
3688	The same, coloured ..... ,,	0 60	35
3689	Called buckram, for lining and crinoline.. ,,	0 70	35
3690	Shag, plush or velvet ..... ,,	1 40	35
3691	Corduroy ..... ,,	1 00	35
3692	Bombazine, figured, white or coloured .... ,,	1 00	35
3693	"*Con friza*," for towels or sheets..... ,,	1 00	35
3694	As above, with linen ..... ,,	1 50	35
3695	Embroidered, fluted checkered, with bullion, unravelled, or otherwise figured, for shirt fronts .....kilo.	3 00	35
3696	Embroidered, checkered, fluted or open-worked, weighing 200 grammes per sq. metre (this number includes spotted and other like tissues, embroidered on the Jacquard loom, and plain crape) .....kilo.	1 50	35
3697	With lace or open-worked and tissues with feather stitched or whipped embroideries (style of embroidered bands), unenumerated kilo.	4 50	35
3698	Knitted, combined or not with wool ..... ,,	2 00	35
3699	White, unenumerated, weighing up to 80 grammes, inclusive, per sq. metre.....kilo.	2 00	35
3700	White, plain or serged, weighing more than 80 grammes per sq. metre .....kilo.	0 90	35

Nos.	Goods.	Valuation. Pesos.	Duties %.
3701	White, figured with stripes or other designs obtained on the loom, weighing more than 80 grammes per sq. metre ....kilo.	1 20	35
3702	Painted, unenumerated, weighing up to 80 grammes, inclusive, per sq. metre....kilo.	2 50	35
3703	Painted, weighing more than 80 grammes per sq. metre....kilo.	1 00	35
3704	Coloured, unenumerated, weighing up to 80 grammes, inclusive, per sq. metre ....kilo.	2 50	35
3705	Coloured, weighing more than 80 and up to 130 grammes inclusive, per sq. metre ....kilo.	1 00	35
3706	Coloured, weighing more than 130 grammes per sq. metre ....kilo.	0 90	35
3707	With wool, called plush .... ,,	1 60	35
3708	With wool, unenumerated .... ,,	1 30	35
3709	With rubber, waterproof .... ,,	0 80	35
3710	With rubber and wool, waterproof.... ,,	2 00	35
3711	With silk .... ,,	4 00	40
3712	Tissues of horsehair, with or without cotton kilo.	1 00	35
3713	Tissues of pure or mixed linen: bleached cloth kilo.	0 60	35
3714	The same, coloured.... ,,	0 70	35
3715	"*Brines*" called from Russia, tissues for lining, cretonnes and tissues for "*lienzos*" or "*repasadores*" (barbers' razor wipers) kilo.	0 70	35
3716	"*Brines*," unbleached, with or without coloured stripes, for dresses or for covering furniture ....kilo.	1 00	35
3717	"*Brines*," bleached, coloured or painted, for dresses....kilo.	2 00	35
3718	Bleached, for padding shirt fronts .... ,,	1 20	35
3719	Damasked .... ,,	1 80	35
3720	Ticking .... ,,	1 30	35
3721	With lace or open-worked and embroidered, of all kinds....kilo.	5 00	35
3722	Unenumerated, and weighing up to 150 grammes, inclusive, per sq. metre ....kilo.	4 00	35
3723	Unenumerated, weighing more than 150 grammes per sq. metre ....kilo.	3 00	35
3724	With silk.... ,,	5 00	40
3725	Tissues of wool: for billiard tables.... .. ,,	3 20	40
3726	Pure or mixed, knitted, in the piece or in cuttings, not made up ....kilo.	2 50	35
3727	Pure or mixed, or bunting for flags and baize and cloth called "*estrella*" ....kilo.	1 50	35
3728	Pure or mixed, for horse clothing .... ,,	1 20	35
3729	Unenumerated, weighing up to 200 grammes inclusive per sq. metre ....kilo.	3 00	35
3730	Unenumerated, weighing from 201 to 400 grammes....kilo.	2 80	35
3731	Unenumerated, weighing more than 400 grammes per sq. metre ....kilo.	2 50	35
3732	Mixed, called ratine, president cloth, pilot or melton, common ....kilo.	1 20	35
3733	Pure or mixed, common, with hair, for blankets, the hair predominating ....kilo.	0 80	35
3734	Pure or mixed, common, for the military.. ,,	1 30	35
3735	Mixed, unenumerated, weighing up to 200 grammes per sq. metre ....kilo.	1 80	35
3736	Mixed, unenumerated, weighing from 201 to 400 grammes .... kilo.	1 70	35
3737	Mixed, unenumerated, weighing more than 400 grammes per sq. metre .... ..kilo.	1 50	35
3738	With silk or with cotton and silk.... ,,	4 00	40
3739	With rubber, waterproof .... ,,	3 00	35
3740	With rubber and cotton, waterproof .... ,,	2 50	35
3741	Tissues of silk: sized, called crape .... ,,	12 00	40
3742	Special for bolting and unenumerated silk tissues.... ....kilo.	15 00	40
3743	Transparent or veils, trimmed or spotted with another textile or with paste ....kilo.	10 00	40
3744	Transparent or veils, with glass beads or metal spangles....kilo.	5 00	40
3745	Of unbleached silk .... ,,	6 00	40
3746	Of mixed silk.... .... .. ,,	8 00	40
3747	Of silk with rubber, waterproof .... ,,	5 00	40
3748	Tissues of jute or pita: unbleached, called burlap, including cuttings of burlap for bags....kilo.	0 16	15
3749	Burlap, dyed or coloured .... ,,	0 17	35
3750	Unbleached, called sail cloth .... ,,	0 25	35
3751	,, for padding .... ,,	0 30	35
3752	Bleached, called Burlap .... ,,	0 20	35
3753	,, called sail cloth.... ,,	0 30	35
3754	Unenumerated, with or without cotton or metal threads .... ..kilo.	0 80	35
3755	With linen, hemp or hempen tissue called sail cloth, waterproof or not ....kilo.	0 40	35
3756	Special for horse clothing, with or without flock wool, and unenumerated ....kilo.	0 15	35
3757	Plush, with or without cotton in any proportion kilo.	1 20	35
3758	Towels and sheets: of cotton, napped or not kilo.	1 00	35
3759	The same, of cotton with linen .... ,,	2 00	35
3760	Of pure or mixed linen, of all kinds.... .. ,,	3 50	35
3761	The same, embroidered .... ,,	7 00	35
3762	Old rags. (*According to the declared value.*)....	—	35
3763	Floor or kitchen clouts, including those imported in the piece ....kilo.	0 20	35
3764	Shag, curled, of all kinds, of pure or mixed wool kilo.	0 80	35
3765	Shaved, of all kinds, of pure or mixed wool ,,	1 50	35
3766	Of pita or other fibres, shaved or curled .. ,,	0 50	35
3767	Veils, mantillas and capes: of pure or mixed silk, plain, spotted or embroidered ....kilo.	15 00	40
3768	Of pure or mixed silk, bridal .... kilo.	20 00	40
3769	Of cotton, for the head .... ,,	2 00	35
3770	Cuttings for dresses: plain. (*To be appraised according to the tissue of which composed.*)		

Cuttings with trimmings or applications, of all kinds, shall pay a surtax of 50%, according to kind.

VALUATION TARIFF FOR EXPORTS, IN FORCE FROM AND AFTER JANUARY 1, 1909.

Products and fruits of the Country.

Nos.	Goods.	Valuation. Pesos.	Duties %.
1	Oils: earthnut ....10 kilo.	2 00	Free
2	,, cocoanut .... ,,	1 50	,,
3	,, castor .... ,,	1 20	,,
4	Bran of all kinds ....kilo.	0 15	,,
5	Water: orange blossom or other kinds .. ....litre	0 30	,,
6	Spirits of a strength not exceeding 79° centesimal litre	0 15	,,
7	Of a strength not exceeding 38° centesimal .. ,,	0 10	,,
8	Lucerne ....10 kilo.	0 25	,,
9	Crockery of all kinds .... ,,	0 50	,,
10	Cotton: unginned .. .... ,,	0 50	,,
11	,, ginned .. .... ,,	1 50	,,
12	Cocoanut kernels .... ,,	0 60	,,
13	Starch .... ,,	0 60	,,
14	Sandals ....kilo.	0 50	,,
15	Pine apples 100	5 00	,,
16	Live animals: asses ....head	8 00	81 00
17	Horses .... ,,	20 00	1 00
18	Mares .... ,,	10 00	1 00
19	Swine .... ,,	8 00	1 00
20	Sheep and goats.... ,,	1 50	1 00
21	Mules .... ,,	30 00	1 00
22	Neat cattle of all kinds .... ,,	10 00	1 00
23	Neat cattle, leaving for the winter .... ,,	14 00	Free
24	Folding bedsteads (frames for) ....each	0 40	1%
25	Rice: uncleaned ....10 kil.	0 35	Free
26	,, cleaned.... ,,	0 60	,,
27	Saw dust of all kinds, for dyeing .... ,,	0 20	,,
28	Horns .... ,,	2 00	,,
29	Sugar .... ,,	1 30	,,
30	Slabs: common for paving 1,000	15 00	,,
31	,, of Roman cement, of all kinds.... ,,	20 00	,,
32	Bananas ....bunch	0 10	,,
33	Coffee, in the bean....10 kil.	3 00	,,
34	,, ground or roasted .... ,,	4 00	,,
35	Baskets.... ,,	1 00	,,
36	Lime: slacked ....100 kil.	2 00	,,
37	,, quick .... ,,	3 00	,,
38	Sugar cane ....1,000 kil.	3 00	,,
39	Charcoal .... ,,	15 00	,,
40	Meat: beef, frozen ....100 kil.	10 00	,,
41	Beef extract ....kilo.	2 00	,,
42	Salted or "*tasajo*" .... ,,	0 15	,,
43	Barks: tan ....100 kil.	1 50	,,
44	,, ground (See No. 27)		
45	Orange peel.... ,,	2 50	,,
46	Shooks, of wood or iron.... ....kilo.	0 04	,,
47	Sieves ....doz.	1 20	,,
48	Ashes from meat, &c., salting establishments, or bone ashes ....1,000 kil.	3 00	,,
49	Wax, unrefined or melted ....10 kil.	5 00	,,
50	Horsehair and bristles .... ,,	4 30	,,
51	Beer: in bottles....doz.	2 00	,,
52	,, in casks ....litre	0 10	,,
53	Cigarettes ....kilo.	2 00	,,
54	Cigars: in boxes .... ,,	1 00	,,
55	,, in bulk .... ,,	0 60	,,
56	Cocoanuts in the shell ....10 kil.	0 10	,,
57	Hides or skins: ox hides, salted ....each	1 00	0 65
58	The same, damaged ("*desechos*"), rebate of 40% each	—	0 70
59	Dry .... ,,	3 50	0 65
60	The same, damaged ("*desechos*"), rebate of 40% each	—	0 70
61	Of wild animals....10 kil.	3 50	Free
62	Tiger....each	6 00	,,
63	Leather: calf.... ,,	2 00	,,
64	,, goat .... ,,	1 00	,,
65	,, kid or lamb ....doz.	6 00	,,
66	,, colt....each	3 00	,,
67	,, young animals ("*nonatos*") ....10 kil.	1 00	,,
68	,, sole ....kilo.	0 80	,,
69	Sweetmeats of all kinds ....10 kil.	2 00	,,
70	Brooms of all kinds ....doz.	1 50	,,
71	Essences: of all kinds ....kilo.	3 00	,,
72	,, orange blossom .... ,,	10 00	,,
73	Praiss, or specific for the treatment of cattle..10 kil.	1 50	,,
74	Quebracho extract.... .... kilo.	0 06	,,
75	Manioc flour ("*farina*") .... ,,	0 08	,,
76	Vermicelli .... ,,	0 10	,,
77	Wax vestas.... ,,	1 00	,,
78	Biscuits: common .... ,,	0 08	,,
79	,, fine .... ,,	0 25	,,
80	Poultry....each	0 30	,,
81	Hoofs of neat cattle and sheep ....10 kil.	0 20	,,
82	Ginger ale and the like ....doz.	0 50	,,
83	Grease or tallow: pressed, of all kinds ....10 kil.	1 20	,,
84	,, rendered, of sheep or neat cattle ,,	1 50	,,
85	Hammocks....each	6 00	,,
86	Old iron ....100 kil.	2 00	,,
87	Leaves, medicinal or not, of all kinds....kilo.	0 25	,,
88	Bone ....1,000 kil.	3 00	,,
89	Eggs....kilo.	0 20	,,

VALUATION TARIFF FOR EXPORTS—continued.

No.	Goods.		Valuation. Pesos.	Duties %.
90	Soap, common or yellow	10 kil.	0 80	Free
91	Ham	,,	2 00	,,
92	Wool: washed	kilo.	0 30	,,
93	,, in the grease	,,	0 18	,,
94	Bricks	1,000	10 00	,,
95	Tongues: salted	kilo.	0 16	,,
96	,, preserved	,,	0 30	,,
97	Firewood (logs)	1,000	15 00	8%
98	Lemons of all kinds	,,	1 00	Free
99	"*Locra*" or "*locrillo*"	10 kil.	0 60	,,
100	Wood: beams, of all kinds, worked	cubic metre	10 00	8%
101	The same, sawn, in any shape, and not otherwise enumerated	cubic metre	20 00	4%
102	Logs, of "*palo santo*" and of rose wood	1,000 kil.	18 00	8%
103	,, of quebracho	,,	6 00	8%
104	,, other kinds	,,	5 00	8%
105	Posts, half posts or poles ("*estacones*")	100	20 00	8%
106	Sleepers	,,	70 00	4%
107	Bent, for carts	,,	20 00	4%
108	,, for ships	,,	60 00	4%
109	Hoop wood, for casks	,,	5 00	4%
110	Maize: in the grain	10 kil.	0 40	Free
111	,, in cobs	,,	0 20	,,
112	Earthnuts	,,	0 30	,,
113	Manioc	kilo.	0 04	,,
114	Manganese, crude	100 kil.	1 00	,,
115	"*Matés*"	100	3 00	,,
116	Cane juice or molasses	10 kil	0 40	,,
117	Honey	,,	3 50	,,
118	Oranges, common	1,000	1 50	,,
119	Mandarine oranges	,,	3 00	,,
120	Straw in bundles	100 kil.	5 00	,,
121	Palms: of all kinds	each	0 60	8%
122	,, for casks	,,	0 20	Free
123	Potatoes	10 kil.	0 20	,,
124	Dry fodder, of all kinds	100 kil.	1 00	,,
125	Combs of horn, of all kinds	doz.	0 30	,,
126	Hair: of cows, goats or horses, except mane and tail hair	100 kil.	4 00	,,
127	Hoofs	,,	1 20	,,
128	"*Picanillas*"	100	2 00	,,
129	Stones: whetstones	100 kil.	3 00	,,
130	,, pavement	sq. metre	1 00	,,
131	,, curb	lineal metre	0 50	,,
132	,, building, not worked	cubic metre	3 00	,,
133	Plants of all kinds	each	0 50	,,
134	Feathers: ostrich	kilo.	2 50	,,
135	,, heron, of all kinds	gramme	0 20	,,
136	Beans ("*porotos*")	10 kil.	0 50	,,
137	Doors and windows. (*According to the declared value.*)		—	,,
138	Cheese of all kinds	kilo.	0 20	,,
139	Roots, medicinal or not, of all kinds	,,	0 10	,,
140	Harness ("*recados*"), plain, for country use	each	2 50	,,
141	Current quality and fine	,,	4 00	,,
142	With metal sheets ("*chapeados*"). (*According to the declared value.*)		—	,,
143	Wheel hoops: without felloes or axles	pair	20 00	,,
144	With felloes and without axles	,,	30 00	,,
145	As above, with axles. (*Increased by 20%, according to kind.*)		—	,,
146	Watermelons	100	5 00	,,
147	Dried blood	100 kil.	5 00	,,
148	Common chairs, wholly of wood, of all kinds	doz.	6 00	,,
149	Saddles: of cow hide, up to current quality	,,	25 00	,,
150	The same, fine	,,	40 00	,,
151	Chairs: with caned seat	,,	12 00	,,
152	With caned seat and back	,,	15 00	,,
153	Hats of palm leaf	,,	0 75	,,
154	Tobacco: in the leaf ("*pito á hoja buena*")	10 kil.	1 00	$0 10 gold per 10 kil. (not controlled).
155	The same ("*doble á pará*")	,,	1 50	
156	"*Curubica*" and tobacco stalks	,,	0 40	
157	Black (which is free)	,,	2 00	Free
158	"*Tacuaras*"	each	0 50	,,
159	Spurge: unhusked	10 kil.	0 20	,,
160	,, husked	,,	0 40	,,
161	Roofing tiles	1,000	25 00	,,
162	"*Tejuelas*" (small roofing tiles)	,,	15 00	,,
163	Sinews	10 kil.	0 30	,,
164	Bacon	,,	2 00	,,
165	Tomatoes	,,	0 40	,,
166	Tripe: dried	,,	0 40	,,
167	,, salted	,,	0 50	,,
168	Candles: stearine	,,	2 00	,,
169	,, tallow	,,	1 00	,,
170	Vinegar	litre	0 05	,,
171	Yerba maté: "*mborovivi*"	kilo.	0 18	$0 19 gold per 10 kil.
172	Crushed	,,	0 21	$0 16 gold per 10 kil.
173	"*Ybira*"	,,	0 08	—
174	Zinc (old)	10 kil.	0 50	—

Note.—Goods specified in this Tariff and dutiable by weight, shall be weighed together with the receptacles in which they are presented for export.

Permits relating to sawn wood shall state whether the consignment consists of planks, deals, &c., with designation of the kind of wood.

CUSTOMS LAW DATED SEPTEMBER 21, 1899.

Art. 1.—The importation into the country of goods of foreign origin and the exportation of national products, not being duty-free on entering or leaving the Republic, shall respectively be liable to the undermentioned taxes:

IMPORTATION.

Ad valorem duties.

Art. 2.—The following shall be dutiable *ad valorem* and pay:

1.—35 %.

All goods generally, save such as under the present Law are subject to a special duty or are admitted duty-free.

2.—2 %.

Steel in bars, plates or ingots; copper in bars, plates or ingots; iron in bars, plates or ingots; unset precious stones and fine pearls.

3.—5 %.

Gold or silver jewellery with or without stones or pearls, sewing-machine needles, scientific instruments, with or without handles ornamented with gold, silver or platinum; sewing machines, shovels, picks, Portland cement, gold or silver watches, with or without stones or pearls; sewing or embroidery silk; wheat, gold or silver utensils.

4.—15 %.

Burlap of unbleached pita, tin in bars or ingots, caning fibre, axes, iron forks, fire-clay bricks, zinc in smooth plates up to No. 4, zinc cut out for manufacturing receptacles, zinc in bars and ingots, common salt.

5.—20 %.

Bullets, large and small shot, smooth galvanized iron, gutters of galvanized iron, wheaten flour, hops, malt, unpolished marble for furniture and buildings, common gunpowder.

6.—25 %.

Ordinary cap sporting guns, twine, caps for ordinary sporting arms, cotton blankets, up to current quality, painted cotton tissues for dresses and chemisettes, cotton rugs or ponchos, cotton handkerchiefs, cotton "*rebozos*" (mufflers) and shawls, percale, fine gunpowder, pita, jute or hemp for the manufacture of plaits, common hats called "*de petate*," hats of chip, cane or wool, woollen or oilcloth caps of any number, unbleached cotton cloth called "*lienzos*."

7.—40 %.

Animal, vegetable and mineral oils except petroleum, cotton or pita bags, crystal of all kinds, printed books with covers of tortoise shell, mother of pearl, ivory or their imitations or with incrustations of gold, silver, silvered metal or with fine gilding, cloth for billiard tables, porcelain, unenumerated hats, tissues and all unenumerated articles of animal or vegetable silk, pure, or mixed with any material, bridal veils of all kinds, common wines in cask, plush hats.

8.—55 %.

Lucern, firearms and barrels for unenumerated firearms, "*aji*" ground or not, garlic, alpiste, harness-makers' wares, and harness of all kinds, complete or not, husked rice, articles made up from all kinds of tissues, finished or not, mail bags (valises), trunks, portmanteaus and travelling bags, vetches and other pulse, sword sticks, coffee, ground or in the bean, boots and shoes of all kinds, finished or in the piece, onions, beer in any receptacle, cigars and cigarettes of all kinds, rockets and articles for fireworks, also bombs, tanned hides and skins, alcoholic beverages in whatever receptacle, carriages finished or not, sweetmeats, bonbons and confectionery of all kinds, not being medicinal, brooms, manioc flour ("*fariña*"), biscuits and crackers, maize in the grain or cobs, pea nuts, butter and lard, billiard tables and accessories thereof, saddles, saddle-cloths girths, surcingles and all other saddlers' wares complete or not, furniture put together or in pieces, potatoes, trimmings (passementerie) and cords of pure or mixed silk, combined or not with metallic threads, perfumery of all kinds, cheese, snuff, ready-made clothing, tobacco in the leaf or cut, black or natural; wine in bottles, fine wines in casks, such as port, sherry, madeira, muscatel, neviolo, manzanilla, and sparkling wines, matches of all kinds, blank commercial books.

9.—80 %.

Brandy up to 79 centesimal degrees in strength, in receptacles of all kinds, cane brandy in whatever receptacle, playing cards.

Art. 3.—The following goods shall pay specific duties, as below:

		Gold Pesos.
Bullocks entering for the winter	head	0 50
Yerba mate of foreign origin, "*mborovivi*"	10 kilo.	0 15
Yerba mate of foreign origin, crushed	,,	0 13

Art. 4.—The following goods shall be exempt from import duty:

Telegraph wire, thoroughbred animals, and all kinds of cattle for breeding purposes, ploughs, spades, mining drills, impure bicarbonate of soda, pitch ("*bleck*"), fire engines and accessories thereof, common empty bottles of half a litre capacity, at least, switches (railway, &c.), pipes of iron (neither tinned nor galvanized) for gas or water conducts, of at least 65 millimetres in diameter, tubes for the manufacture of bedsteads of 35 millimetres and more in diameter, coal, carbide of calcium, unhusked barley, soda ash or calcined soda, wedges for rails, empty demijohns, staves, specifics solely for the treatment of animals, not being similar to those made from tobacco in the country, fresh fruits and vegetables, terrestrial globes, hooks for wire fencing, scythes, tools and furniture of small value, belonging to immigrants, scientific instruments, except those with handles ornamented with precious metals, printed books not otherwise mentioned, locomotives, cutlasses ("*machetones*"), geographical maps, machines and parts thereof, of all kinds for industrial or agricultural establishments and for steamships, materials and accessories which can only be employed for printing and lithography, turntables, printed music, impure naphtha employed as fuel, wind-mills, objects intended for public worship, when imported on account of churches, fresh fish, plants and cuttings for propagation, gold and silver in nuggets, ingots or powder, blasting powder, rosin for soap making, wheels with or without axles, for railways or tramways, and truck wheels for industrial or agricultural purposes, iron or steel rails, seeds, not being edible, liquid or dry silicate of soda, for use in the arts, unpurified sulphate of copper, for agriculture, rock-salt for cattle rearing establishments, Roman earth, turnstiles, iron or steel fence wire, galvanized or not up to No. 14 inclusive, iron or steel barbed fence wire.

EXPORTATION.

Art. 5.—All products of National soil and industry shall, on being shipped to foreign countries or taken on board as ship's stores, be exempt from export duties.

The under-mentioned products are excepted and shall be liable to the following specific duties :

		Gold Pesos.
Ox hides, dry and salted	each	0 25
„ dry and damaged ("*deshechos*")	„	0 30
Tobacco in the leaf, unsorted	10 kilo.	0 05
Yerba mate in the leaf	„	0 15
„ crushed	„	0 13

Art. 6.—No export duties shall be levied on foreign goods which were imposed on entry or admitted duty-free in virtue of any special provision of the Law.

Art. 7.—Save in duly proved cases of damage, foreign goods uncleared on importation through a National Custom-house, shall pay a duty of ½ % in gold in respect of transhipment thereof from one vessel to another for conveyance abroad.

Art. 8.—The re-shipment of foreign goods withdrawn from Customs warehouses in the country and transit thereof across National territory or waters shall not be subject to any duty. Exception shall solely be made for *mboroviré* and crushed yerba mate which, on transit by land or internal water-ways, shall respectively pay a duty of 15 or 13 *centavos* in gold per 10 kilos.

Art. 9.—Every person or company engaged in the import or export trade of goods fruit or products of any description, or carrying on the transit business to foreign countries, shall pay a statistical tax of ½ % in gold on the amount of business done, whether the goods were dutiable or not.

Art. 10.—Goods of National manufacture which, after being exported, re-enter the country for any reason, shall be subject to import duties, unless they undoubtedly differ from similar goods of foreign origin, and provided they be re-imported within six months from date of leaving.

Art. 11.—Goods landed in any one of the Customs ports may be stored in its warehouses upon payment of a monthly warehouse rent of ½ % in gold, payable at the expiration of four working days after landing.

Art. 12.—Warehouse rent is due for each month, after the first four working days referred to; every month commenced shall be considered as a full month, and payment of the rent must be effected at the time of liquidation at the Customs.

Art. 13.—Immediate clearance will be compulsory in the case of products considered as explosive substances, articles liable to easily inflame, goods which by their nature or packing are fragile, goods of a description likely to perish owing to damage or a flaw proper, those which by their contact may damage others, merchandise warehoused for upwards of six months and duty-free articles.

Compulsory clearance shall be held to mean that the goods above mentioned must be cleared on the day of landing and outside the warehouses, and if, by mistake, they have already been warehoused, the removal permits must be issued forthwith to enable their being withdrawn from the warehouses within 24 hours from the time when notification given, under penalty of payment of double the warehouse rent for any overdue period, and without any responsibility whatever on the part of the Customs.

Art. 14.—Goods, the compulsory clearance of which it may be unnecessary to effect without delay, shall be admitted into Customs warehouses, provided the Administration take the responsibility of deciding that this can be done, and subject to a monthly payment of ½ % in gold on the value.

Art. 15.—The first period of warehousing shall not exceed one year, but may be prolonged for another year upon payment of the charges due for the first twelvemonth. If at the end of the first period or expiration of the second year in case of extension, the goods are not withdrawn and cleared within 24 hours, the treatment adopted in cases of compulsory clearance shall be applied.

Art. 16.—Goods which have been subjected to compulsory clearance shall be sold by auction within such time as the Administrator shall deem fit, after eight days previous notice has been published in the newspapers, or posted up. From the proceeds of the sale, all duties and charges will be deducted and the available balance paid into the Agricultural Bank, to be held at the disposal of the owner during a period of two years, after which time it shall, unless withdrawn, be forfeited to the Treasury.

Art. 17.—Save from some material impediment, goods and products intended for exportation shall be admitted into the Customs stores or warehouses during the same period, on the same terms and subject to payment of the same duties as import goods.

Art. 18.—At the time of clearance of goods whether imported, exported, or shipped coastwise, a charge for manual labour ("*eslingaje*") at the rate of 1 *centavo* in gold per 10 kilos. gross weight shall be collected on every package of merchandise, as well as on all animals shipped or landed in ports open to trade, whether the Customs wharf, porters or implements be used or not.

At the Villa Concepción Custom-house, the fiscal authorities will only receive this charge after deducting the proportion allotted to the lessee of the wharf, under the special Law of June 8, 1893.

Art. 19.—Exemption from the charge for manual labour ("*eslingaje*") will, provided the wharf, implements, &c. be not used, be allowed for the following products and articles :

Thoroughbred animals and breeding produce of every description, paving tiles; lime; sugar-cane; charcoal and pit coal; fresh fruit; oranges ("*guampas*"); bones; bricks; wooden beams: hewn, sawn, or round wood: steam engines; cane-juice; live plants, shoots and cuttings for propagation; building and lime-stones; joists and plants in the rough; roofing tiles; tie-beams ("*tirantillos*"); girders and earthenware.

Art. 20.—Import duties shall be levied in conformity with a valuation tariff established according to the price of the goods delivered in warehouse.

Art. 21.—Duties applicable to foreign goods unenumerated in the valuation tariff shall be calculated according to the value declared by the shippers and duly proved by production, if the Customs so require, of vendor's original invoice. To these duties shall be added the freight, insurance and other usual expenses incurred up to arrival of the goods in the landing warehouse; with regard to goods which are not specified in either category of the tariff, same shall be subject to the general duty of 35% *ad valorem*.

Art. 22.—Should the Customs consider the value insufficiently declared, they will appraise the goods as they deem fit, leaving the interested person the option between paying the duties so assessed and abandoning his goods.

If he elects to abandon, he will have to notify his determination within 24 hours of the examination, failing which he shall be considered as having agreed to the value assessed by the Customs.

If the interested party abandons his goods, the Customs will pay him down in cash the amount of the declared value, with an additional 10 %, and will then proceed to sell the goods by auction.

Art. 23.—Export articles shall be cleared according to the value established in the valuation tariff, and the duties paid in gold.

Art. 24.—It is hereby provided that import and export duties, statistical taxes and transhipment charges as well as the valuations designated in the tariff or declared by the persons concerned are established in gold currency. Such duties, &c. as aforesaid may, however, be paid in money of legal tender at the rate of exchange fixed each day by the Ministry of Finance.

Art. 25. Any article of merchandise, whose value has been assessed in the manner provided in Art. 20, shall be quoted under a new denomination in the valuation tariff and be specified in the Class to which it belongs, whether the value declared by the person concerned has been adopted or the Customs appraisement accepted. Notice of this decision shall be given to the public.

Art. 26.—The Director-General of Customs, in conjunction with the Administrator and examining officers of the central Custom-house, will proceed to revise the valuation tariff in force immediately after promulgation of the present Law.

Art. 27.—The Executive is empowered to raise out of State revenues such sums as may be considered sufficient for purchasing the necessary materials and creating a Customs Library and Archive depot. This collection will chiefly consist of catalogues or price-lists of business houses, or those of manufacturers of mercantile commodities, samples of goods and publications and documents relating to the valuation and classification of foreign merchandise.

Art. 28.—Save under concessions or contracts executed in pursuance of special laws, no exemption whatsoever, either on importation or exportation, shall be granted in favour of any goods which are not specially freed from duty in virtue of the present Law.

Art. 29.—Should the Customs examining officer and the clearer disagree as to the kind and quality of the goods to be entered, the difference shall be administratively settled by the Administrator of Customs, after taking the opinion of the examiner and two licensed merchants in the locality acquainted with the article, the subject of the dispute, one to be nominated by the person interested and the other selected by the administrator.

On such arbitration the final decision shall be rendered within 24 hours, reckoning on week days, from the time when the clearer notified his protest in writing. This protest shall be lodged within 24 hours at the outside from the time of inspection of the goods by the officer, who will immediately notify to the Administration the points at issue. An extension of the limit fixed for the decision shall only be granted on duly warranted grounds which shall be mentioned in the statement and made known to the interested party. The arbitration award shall not be subject to appeal save that in consequence of some denunciation there should be suspicion of fraud during the course of the proceedings.

Art. 30.—False declarations made on importation of foreign goods and implying a difference exceeding 5 % in the case of weight or number, and exceeding 3 % in reference to advance of value owing to the quality, description or kind, will render the goods liable to forfeiture, and in no case can the detected differences be compensated by making up the weight or number as to goods dutiable *ad valorem* or raising the quality or kind in the case of goods taxed on weight or per number.

Allowances tolerated in excess of the value or quantity of goods falsely manifested shall be calculated on each package.

Art. 31.—Once the goods have left the Customs warehouses, the Administration will, in collecting the duties, take no further account of any quantity found short in the declaration of the goods and any import clearance, whether the short difference refers to the quantity or number or the value of any inferior kind or quality.

Art. 32.—Import duties shall be paid down in cash prior to removal of the goods.

Art. 33.—As to postal parcels, the duties shall be collected by the Customs after previously referring to the Board of examiners and control.

Art. 34.—Export duties shall be paid prior to shipment of the products, provided always that the Customs are authorized to refund direct to the exporter, after checking the loading of the daily deliveries of goods, the duties charged on quantities not actually shipped.

Art. 35.—Claims against the Customs in respect of errors of calculation in the liquidation shall be debarred after two years and the limitation for Customs claims against merchants shall be five years.

Art. 36.—Triangular daggers or stilettos, blades for same, and iron knuckles, pointed or not, also obscene pictures or articles are prohibited importation. War arms and ammunition can only be brought in under an authority from the proper Ministry.

Art. 37.—Goods enumerated below, generally utilized in yerba mate plantations and timber yards, shall be entitled, viz., to 25% rebate if imported through the Villa Encarnación Custom-house, and to 10% when imported through the San José-Mi Custom-house.

Sewing needles; sandals of all kinds; tar; burlap of unbleached pita; unrefined sugar in sacks; adzes; iron buckets; augers; baize & "*estrella*" cloth of pure or mixed wool; tin-plate tubes for drinking yerba mate; buttons of horn, caoutchouc, composition, bone, cocoanut wood or corozo, for waistcoats, trousers, vests and clothes; braziers; "*bramante*," madapolam and domestics of cotton; metal buckles for clothes; cart-wheel axle-boxes; tin kettles; cotton shirts, common, white or colored; cotton shirts, for men, called genevas, cotton shirts or undershirts, common, plain, called "*à la crimea*," for men; paring knives; iron nails; axles for carriages; cap guns, single or double firing; chisels; spurs of iron, polished or not; stirrups of cast iron; flannel or tartan of cotton; blankets of wool and cotton, current quality; common iron bits for agriculture; painted cotton tissues for dresses or chemisettes such as "*brin*," oxford & drill; "*borduto*" and "*gambrona*"; axes; rope yarn; unprepared tailors' thread; common yellow soap; tin-plate cans; coarse cotton cloths ("*jergas*"); awls with handles; cotton rugs or ponchos; shot; tripod kettles of iron without lids; shovels of all kinds, with handles; handkerchiefs of cotton; handkerchiefs of cotton, called "*Yerba*"; ventilating fans ("*paras*") of cast iron; cotton percales and prints for dresses; picks of iron and steel of all kinds; whetstones; common sporting gunpowder; stamped plates of tin or zinc; horse scrapers of iron; round spring scales of a weighing power up to 34 kilos.; common salt; fret and other handsaws of all kinds; large saws; pickaxes; common hats of pure or mixed wool for men; fence-wire stretchers ("*torniquetes para alambres*"); saw-sets of iron; common wines in casks.

EXPORTATION—continued.

Art. 38.—In order to ensure payment of duty applicable to goods shipped in transit through the Republican Custom-houses, the persons interested will sign on corresponding stamped paper, bills offering a sufficient security, payable at 60 days date, and if, at their maturity, the pass has not been restored, the bills will be presented for payment.

Art. 39.—An allowance for leakage, not to exceed 5%, shall be granted on wines, oils, spirits, beer and liqueurs in casks.

A maximum allowance of 2% for breakage shall be made in respect of the foregoing liquids, imported in bottles or demijohns, and of 10% for window glass.

Art. 40.—A special repository shall be established at the central Custom-house; said repository shall be independent from the general warehouses and shall serve for the retail clearance of transit goods intended for Upper Paraguay without other charges for the interested parties beyond payment of the duties applicable to foreign goods of all kinds.

Art. 41.—The duties hereby fixed include all additional taxes established by special laws and the General Audit Department will, every fortnight, set aside out of the import duties the additional 5% in gold destined under the Law of December 24th, 1894, to the conversion of paper money, and moreover the 1% fixed by the Law of October 17th, 1898, which shall be distributed as follows: three-sevenths for the Secondary and Superior Board and four-sevenths for the National Board of Education.

Art. 42.—In like manner, the liquidation of special charges for manual labour ("*eslingajes*") as established by the Law of August 21st, 1896, shall be effected; these charges to be applied to the payment of interest on the internal debt, are included in the duties established by Art. 5 of this Law.

Art. 43.—This law shall enter into force on the 1st January, 1900.

Art. 44.—The Executive is entrusted with the execution of the present Law.

Law dated July 5th, 1893, relating to the exportation of Cattle.

Art. 1.—A tax of 1 *peso fuerte* per head shall be levied on neat cattle, horses and mules arriving from the Departments of the territory of the Republic of Paraguay for export to foreign territory.

Extract from the Law dated November 14th, 1899, relating to additional import and export duties.

Art. 10.—With a view to meeting the extraordinary credit granted to the Executive in virtue of Section 5 of Article 1, there shall be raised an additional duty of 1% in gold applicable on the importation of foreign dutiable goods, other than unmanufactured natural materials, and an additional duty of 1% in paper money of legal tender, applicable to exports in general, including un-imposed merchandise. Said duties shall be levied on and after January 1st, 1900, and collected by the Customs.

The additional duties referred to shall neither apply to yerba mate nor other export goods free from duties or taxes in virtue of special concessions or privileges.

Art. 11.—An additional duty of 15 *centavos* in gold is established on every ox hide exported, but these goods shall not pay the 1% imposed by the foregoing article.

Law dated July 3rd, 1900, amending the Customs Law.

Art. 1.—From the date of promulgation of the present Law, the specific duty of 50 *centaros* in gold per head leviable under Article 3 of the Law dated 21st September, 1899, on bullocks entering the country for the winter is repealed.

Art. 2.—From the same date, no fiscal tax of any kind, including charges for manual labour ("*eslingaje*"), shall be payable on the importation of neat cattle hides, dry or salted, of foreign origin.

Extract from the Law dated January 20th, 1902, establishing additional duties.

Art. 2.—The heading relating to the Budget expenditure shall be covered by the amount of such taxes in force as are not applied to any object in virtue of special Laws and by means of the following fresh duties which shall be applicable from and after the date of promulgation of the present Law:

1. An additional export duty at the rate of 25 *centavos* in gold leviable on exportation of every ox hide.

2. An additional charge for manual labour ("*eslingaje*") at the rate of 3 *centavos* in gold per 10 kilos. of crushed yerba mate and of 4 *centavos* in gold per 10 kilos. of yerba "*mboroviré*," when exported.

3. A surtax of 100% upon the duties charged on comestibles and beverages of foreign origin according to the Law of September 24th, 1899.

Extract from the Law dated July 11th, 1903, establishing additional duties.

Art. 6.—*By virtue of the present Article, there shall be raised the following surtaxes payable in gold:*

Paragraph A.—8% on the value of wood in general, except sawn wood which shall pay 4%.

The additional export duties fixed by the Law of the 20th January, 1902, on crushed yerba mate and yerba mate "*mboroviré*" are increased to 9 and 12 *centavos* respectively; those on hides to 35 *centavos*.

Paragraph B.—An additional 3% in gold on the importation of dutiable goods, or equivalent thereof in paper currency of legal tender at the rate of exchange of the day.

Extract from the Law dated July 13th, 1905, sanctioning the levying of special taxes.

Art. 5.—With the view of meeting the expenses of the works authorised by the present Law, the following taxes have been established:

a. 1 *centaro* in gold, as a special charge for manual labour ("*eslingaje*") for every 10 kilos. of goods of every description to be shipped or landed in the open ports of the Republic, whether the wharves and warehouses have been used or not;

b. 45 *centavos* in gold for every cubic metre of timber shipped in the port of the capital.

Art. 6.—The charges established in section *a* of Article 5 shall be levied from the date of promulgation of the present Law and those fixed in section *b* from the time when the wharves to be built for the shipment of timber shall be open to the public.

Art. 7.—The charges referred to shall be maintained until payment off of the loan contracted in virtue of Article 4 hereof.

Law dated May 10th, 1908, relating to the control of exported Tobacco.

Art. 1.—The Law of October 19th, 1898, relating to the control ("*revisación*") of tobacco is modified as follows: the export duty on non-controlled ("*revisado*") tobacco is raised to 10 *centavos* gold of legal tender per 10 kilos., over and above the charges for manual labour at present leviable thereon.

Art. 4.—The control tax ("*revisación*") on tobacco is also raised to 25 *centavos* per 10 kilos.; the amount shall be applied in the manner provided by the Law of October 19th, 1898.

Art. 5.—Bundles of tobacco subject to the control ("*revisación*") shall not measure more than 1 metre in length by 50 centimetres in breadth nor shall they weigh more than 100 kilos., a difference of 10% being allowed.

Art. 6.—All bundles which shall not be presented in the above mentioned condition shall not be admitted to control.

Art. 7.—The Office charged with this service may receive "*para*" tobacco for the control with "*ybira*."

Art. 8.—The present Law shall enter into operation on 1st July, 1908.

PERU

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MONEY, WEIGHTS AND MEASURES.—The monetary unit of Peru is the gold Libra—the English sovereign. It is divided into 10 sols; 1 sol=100 centavos. For weights and measures this country has adopted the metrical system.

CUSTOMS LAW NO. 1279 OF MARCH 18TH, 1910, IN FORCE FROM AND AFTER JULY 1ST, 1910.

SOLE ARTICLE.—The Customs Law is modified as follows:

RULES FOR THE CLEARANCE OF GOODS AND THE APPLICATION OF THE TARIFF.

1. Before proceeding to the inspection of goods, the examiners shall satisfy themselves as to whether the goods specified in the application for clearance agree with the different Tariff classifications; if necessary, the declarations of the parties concerned shall be returned to them in order to be duly completed in the following cases:

a. When the marks, numbers and kinds of packages are not clearly stated;

b. When the classifications of the goods are ambiguous, and are likely to cause confusion with other goods of different quality or dutiable at different rates;

c. When goods dutiable according to their generic denominations are not declared in detail according to kind;

d. When articles not being enumerated in the Tariff are not declared under their proper denomination, or at least when the component material or materials or the purposes for which they are destined, are not specified;

e. When the quantity, measurement, weight or volume of the goods are not clearly expressed in regard to the corresponding units of the Tariff;

f. When machines and implements are not classified according to their proper denominations, or when the purposes for which they are destined are not specified. To enable identification of the machines, the importers will be required to produce models, plans or drawings;

g. As a general rule, no declaration will be passed if the articles designated therein do not *exactly agree* with the corresponding classifications of the Tariff;

h. It will be necessary to declare the gross weight of goods in addition to the unit by which they are taxed.

2.—No examiner shall be allowed to pass a declaration showing any of the irregularities or omissions referred to above.

3.—At the time of checking the weight of packages, the examiners will inspect the state of the packing. If it is found to have been sealed by the Customs, or shows traces of having been opened, or if the packages weigh less than the weight declared, the examination shall not take place except with the assistance of the warehouseman who presented them.

4.—If among packages found to be in good condition, there appears to be shortage, damage or leakage exceeding 10 %, the examiner shall postpone clearance, until after the Customs Director at Callao or the Administrators of other Custom-houses, being acquainted with the fact, shall have verified the shortage, damage or leakage, and affixed their signature to the certificate of verification.

5.—The opening of packages is prohibited during hours when the offices are not open for public clearance, and this shall only be effected in the presence of the importer unless he declines to attend after receiving notice to do so.

6.—Goods not enumerated in the Tariff shall be classed by the examiners and assimilated to those which they most closely resemble; they will take care to duly submit corresponding samples to the Board of Customs for inspection. The duties to be levied thereon will be those assessed by the examiners subject to refund or collection of the duties over charged or undercharged, according to the result of the revision.

7.—After classification of the goods in question by the Board of Customs, such classification shall be deemed to form an integral part of the Customs Tariff, and it shall be notified to the other Custom-houses.

8.—To enable the Board of Customs to arrive at a decision respecting the classifications of the goods submitted to them under the regulations, it will be necessary to produce the original certificate of revision accompanied by samples of the goods referred to therein, duly identified by the testimony of the importer and examiner charged with the classification.

9.—Save the exceptions stipulated in the Tariff, the duties are payable on *net weight*.

10.—The net weight is that ascertained by deducting the containers and wrappers covering the goods.

11.—The gross weight is that ascertained by weighing the goods together with all their containers and wrappers.

12.—By weight including container or *legal weight* is understood that obtained by weighing the goods together with the material partly covering them so as to prevent their coming into contact with the other goods contained in the package, or with the outer packing.

13.—Unless otherwise provided for in the Tariff, the net weight shall include the rollers, cards or boards, on which tissues are rolled, also papers and ribbons covering or laid between them.

14.—Packages which only contain one kind of goods dutiable by net weight shall be weighed by gross weight and an allowance made for the weight of packing, according to the tare schedule, unless the examiner or importer should elect to clear according to real net weight.

15.—Goods contained in cardboard or boxes of cardboard which are dutiable by net weight, shall be weighed together with the cardboard or boxes, and an allowance made for the weight of the latter according to the tare schedule aforesaid. Tissues of transparent silk, blondes and veilings of the same material are to be excepted and dutiable by net weight.

16.—When goods dutiable by gross weight are imported in the same package as others charged on another basis or liable to different duties, or with samples of no value, they shall be assessed with a surtax of 25 % of their weight including their partial containers, and further the proportionate corresponding weight of saw dust, straw, tow, or other materials of no value merely used to steady them. Bedsteads and pianos are excepted, the weight of these being increased by 60 %.

17.—Crates are assimilated to hampers for tare purposes.

18.—Containers liable to a higher duty than their contents shall be assessed separately, without prejudice to any increase of rate stipulated in paragraph 16.

19.—Containers different to those of ordinary use or not appropriated to the goods they contain, and constituting merchandise proper, increasing the value of their contents, or capable of being used separately, shall pay the duties established in the Tariff numbers applicable thereto. The following are deemed to be containers of ordinary use: jars, bottles or flasks of earthenware or glass, cylinders of iron, copper, tin or lead, cases or boxes of wood, cardboard, tin plate, &c.

20.—The regular penalties for excess of weight, shall not be incurred if the excess does not reach 3 % of the weight.

21.—By warp of a tissue is understood the total number of threads arranged lengthwise and by weft those which run crosswise.

22.—In assessing *unenumerated* tissues consisting of two or more materials, the following rules shall be complied with:

a. Tissues of cotton, mixed in whatever proportion with some other vegetable material, shall be dutiable according to the corresponding numbers of Section 3;

b. Tissues of vegetable materials containing threads of wool or silk in a quantity not exceeding 5 % of the total weight of the tissue, shall be dutiable as if they contained no such threads;

c. Tissues of vegetable materials, mixed or half mixed with wool, shall be dutiable as tissues of wool with warp or weft of common material;

d. Tissues of wool half mixed with vegetable materials, shall be dutiable as tissues of wool with admixture of common material;

e. Tissues of vegetable materials or of wool, half-mixed with silk, shall be dutiable with an increase of 35 % on the respective rates, *unless the increase be stipulated in the tariff*. Said tissues mixed with the same material, shall be classed as tissues of silk with warp or weft of common material;

f. Tissues of silk half mixed with common material, shall be dutiable as if of silk without admixture;

g. Tissues of more than two materials shall be dutiable according to the best material subject to the foregoing rules;

23.—Half mixed tissues are those in which the admixture exceeds 5 % but not 15 % of the total weight of the tissue.

24.—By admixture with commoner material is understood any admixture exceeding 15 % but not reaching 50 % of the total weight of the tissue; and by admixture with better material is understood any admixture exceeding 15 % but not 49 % of the total weight of the tissue.

25.—Admixture or half-admixture do not cover admixture of fibres forming the whole weft or warp, whatever be the proportion of such fibres in regard to the total weight of the tissue.

26.—Stuffs of vegetable fibres for carpeting, containing admixture of wool in any proportion, shall be classed in No. 290 of Section 2.

27.—Stuffs with double weft or warp, or composed of two superposed tissues, having a silk weft or warp, or one of the said tissues of silk, shall be dutiable under No. 653 of Section 4.

28.—Embroidered articles not specially assessed by reason of the embroidery, shall be liable to the duties of the corresponding numbers with the following surtaxes:

a. 10 % for embroideries of cotton or other vegetable materials, made on the loom, chain-stitched or with passementerie;

b. 15 % for embroideries of the same materials, feather-stitched ("*al pasado*"), by machine or hand;

c. 15 % for embroideries of wool, made on the loom, chain-stitched or with passementerie;

d. 20 % for embroideries of wool, feather-stitched ("*al pasado*") by machine or hand;

e. 50 % for embroideries of silk, made on the loom, chain-stitched or with passementerie;

f. 40 % for embroideries of silk, feather-stitched ("*al pasado*"), by machine or hand;

g. 40 % for embroideries of common or semi-fine metal;

h. 50 % for embroideries of fine metals.

29.—The feature of passementerie consists in its being formed of plaited fibres, without weft or warp. If it contains ornaments or parts of other tissues, it shall be dutiable as bands and insertions of the same kinds.

30.—Passementerie shall include unembroidered galloons for ornament, skirt trimmings and edgings, elastics, initialled bands for marking, and ribbons with inscriptions or advertisements. Embroidered, open-worked or ornamented galloons shall be dutiable as insertions or bands according to kind.

31.—Passementerie shall be assessed according to the textile material predominating on the surface.

32.—Unenumerated dresses with skirt of one material and underskirt of another material, shall pay the duties applicable to the skirt of most value.

33.—Unenumerated dresses or apparel of vegetable material or wool with ornaments of silk, shall pay a surtax of 25 %.

34.—Passementerie covered with beadwork, in which the threads do not form a design on the surface shall be dutiable as beadwork passementerie.

35.—Dresses for women, girls and children, in cut-out lengths ready to be sewn together shall be dutiable as finished dresses according to kind.

36.—Lengths for clothing, basted, packed or contained in cardboard boxes or put up in such a way as with their corresponding ornaments the whole appears to be intended to make up a specified article, shall be classed under the numbers of the Tariff corresponding to the tissue of which they are composed with a surtax of 20 %.

37.—Hats unfinished, trimmed and prepared to be completed, shall be dutiable as finished hats according to kind.

38.—Scientific instruments such as *barometers*, *thermometers*, &c., affixed to other objects, such as *statues*, *statuettes*, *clocks*, &c., shall be taxed as forming itegral part therof. The same rule shall apply to other objects dutiable at a less rate than the articles to which they are affixed.

39.—For tariff purposes white metal shall be deemed to be metal which, not being silvered, more or less resembles the colour of silver whatever be the constituent alloy.

40.—The duties of iron wares also extend to steel wares and vice versa.

41.—The articles enumerated in Section 8, group 3, of which the component material is not expressly specified shall be deemed to be of iron or steel.

42.—Articles classed in the same Section, group 4, and being in the same condition shall be deemed to be of copper, bronze or brass.

43.—Articles nickelled, silvered, gilt or enamelled with faience or porcelain, not being specially mentioned, shall be assessed according to the corresponding numbers of the Tariff, with the following surtaxes:

a. 20 % if nickelled;
b. 40 % if silvered or gilt;
c. 25 % if enamelled with faience or porcelain.

44.—Iron wares, bronze plated, are assessable as bronze wares.

45.—The spectacle frames enumerated in Nos. 1369, 1370 and 1371 shall be dutiable as the spectacles according to kind, with the rebate of the duty payable on the glasses.

46.—Parts of furniture and other manufactured articles, shall pay the duty applicable to furniture and to the manufactured articles of the kind, unless specially provided for in the Tariff.

47.—Articles with advertisements or notices, not specially mentioned, which cannot be used for any other purpose than advertising, shall be assessed according to kind with a rebate of 25 %, provided the advertisement is indelible and appear engraved on the principal portion of the object.

48.—False jewellery and haberdashery (mercerie) consisting of two or more materials, shall be taxed according to the material of most value, unless specially provided for.

49.—Goods bearing a label attributing them such a higher quality as to increase their value, shall be dutiable according to the kind indicated on the label.

50.—Persons presenting to the Customs labels, metal capsules, cliches, or containers of articles of which the marks have been registered in the Republic, shall prove to the officials that they are the proprietors or legal representatives of the products for which the same are intended.

51.—Goods not specially enumerated in the Tariff shall pay 30 % of their wholesale value at the Custom-house. The value will be determined by means of the original invoices or any other information available to the Custom office. This duty shall be of a provisional character until the specific rate applicable has been established.

52.—Goods which do not agree with the measurement or units specified in the Tariff shall be assessed pro rata.

Law of December 17th, 1902, as to importing ships.

SOLE ARTICLE.—No import duty shall be payable on vessels intended for navigation, coasting trade or the conveyance of export goods, whether the vessels enter the country by their own means or navigation or are imported in sections to be fitted up, provided always that they carry the National flag.

Law of December 10th, 1905, relating to the importation of raw materials for manufacturing machines.

ART. 1.—One hundred and twenty days after the date of promulgation of the present Law, no duty whatever shall be charged on importation of the following articles, which constitute raw materials for the manufacture of machines for use in the industries of the country: Non threaded iron tubes for boilers; copper water gauges; copper and bronze pipes; pieces of steel of various shapes; round axles of hammered steel; injectors and ejectors; threaded oilers of bronze, for machines; and iron and steel plates of from $\frac{1}{8}$ to $\frac{5}{8}$ inches in thickness.

Law No. 693, of November 29th, 1907, establishing the treatment of imported lard.

ART. 1.—From and after January 1st, 1908, tinned lard shall pay an import duty of $9\frac{1}{2}$ *centavos* per kilo. legal weight, and lard in barrels 9 *centavos* per kilo. gross weight.

ART. 2.—From and after January 1st, 1909, the above duty shall be at the rate of $7\frac{1}{2}$ *centavos* per kilo. legal weight as to tinned lard, and 7 *centavos* per kilo. gross weight as to lard in barrels.

ART. 3.—From and after January 1st, 1910, tinned lard shall pay a duty of $5\frac{1}{4}$ *centavos* per kilo. legal weight; and lard imported in barrels 5 *centavos* per kilo. gross weight.

ART. 4.—From and after January 1st, 1911, tinned lard shall pay $3\frac{1}{4}$ *centavos* per kilo. legal weight: and lard imported in barrels 3 *centavos* per kilo. gross weight.

Law No. 1047, of February 24th, 1909, relating to the importation of war arms and material.

SOLE ARTICLE.—The State shall solely be entitled to clear free of duty for its own use, the articles absolutely constituting war armament and material being State property, such as guns and gun carriages, torpedos, rifles, swords for the army, boarding axes, revolvers, projectiles and accessories or extra parts of all these articles or for men-of-war; in these are not to be included such articles as the State may transfer to other persons, nor any other kind of article being solely equipment accessories such as tents, haversacks, saddles and harness, ambulance supplies, articles of clothing and the like.

Law No. 1207, dated December 4th, 1909, relating to the importation of articles for benevolent societies, &c.

ART. 1.—All articles destined for benevolent societies and other institutions, cleared through the Customs of the Republic, shall respectively be treated according to the rates applicable thereto, under the Tariffs in force.

ART. 2.—In the general budget of the Republic, a sum of £8,000 per annum, shall be voted for distribution by the Ministry of *Fomento* among the benevolent institutions having received the benefit of the exemption referred to in the present Law, in a proportion equivalent to half the sums granted in favour of such institutions during the last four years.

The present provision also extends to benevolent societies which have not applied for exemption from Customs duty, and these shall be treated on the same footing as the societies which have applied for the exemption, due regard being had for the respective budgets.

ART. 3.—In the early part of the month of January of each year, the director of the Treasury, acting in compliance with instructions from the Ministry of *Fomento*, will issue orders for payment of the Customs duties provided for in the present Law and representing the annual sums allotted to each institution. Such payments shall be effected by twelve orders of even amount, corresponding to the twelve months of the year.

ART. 4.—The Executive Power shall not grant the exemption from duty in favour of articles not held to be entitled thereto, by the Laws in force.

ART. 5.—All contrary provisions are hereby repealed.

Schedule of tares to be deducted to obtain the net or legal weight of goods.

	%		%
Barrels	17	Bales with oilcloth and hoops	5
Cases	20	Bales without oilcloth or hoops	2
Candle boxes	13	Hamper ("*jabas*")	15
Cardboard boxes not exceeding 18 cubic decimetres in volume	15	Iron drums	5
Cardboard boxes of larger volume	10	Tin plate drums and cans	5
		Sacks	$1\frac{1}{2}$

ABBREVIATIONS.—G. W.=Gross weight; L. W.=Legal weight.

Note.—The surtax of 8% of the duties prescribed by law of Nov. 18, 1892, is still in force at all ports of the Republic.

IMPORT TARIFF

Nos.	Goods.		Duties. £ s. c.
	SECTION 1.—Cotton.		
	Group 1.		
	Cotton raw or prepared:		
1	Ginned or not, carded or combed, dyed or not. G.W.	kilo.	0 0 20
2	Machine yarn or waste. G.W.	,,	0 0 08
3	Prepared for padding, so-called "*pangnegue*." G.W.	,,	0 0 40
4	The same, covered with silk, with or without admixture. L.W.	kilo.	0 3 20
	Group 2.		
5	Thread: sewing, on bobbins containing 183 metres each.	gross	0 2 00
6	Sewing or weaving, in balls, on spools or cardboard tubes. L.W.	kilo.	0 0 56
7	Yarn for marking, embroidering or darning, in skeins, balls or on cardboard tubes. L.W.	kilo.	0 0 72
8	Thread for sewing sacks or for other purposes, in skeins or balls, twisted or not. L.W.	kilo.	0 0 20
9	Laces plaited in tubular form. L.W.	,,	0 0 28
10	For the manufacture of tissues of one or more strands, non-twisted or slightly twisted, and coarse thread ("*burdo*") in skeins, twisted, for home-made tissues. L.W.	kilo.	0 0 20
11	Imitation silk, for embroidering, sewing, marking, weaving or darning. L.W.	kilo.	0 0 40
	Group 3.		
12	Carpets of all kinds. L.W.	kilo.	0 0 50
13	Shapes of plaiting or lawn, gummed, without needlework, for hats or caps. L.W.	kilo.	0 2 00
14	Dish and other mats, of tissues of all kinds. L.W.	,,	0 2 00
	Embroideries on tissues of all kinds, not specially mentioned, finished or not:		
15	Of vegetable fibre or wool. L. W.	kilo.	0 2 40
16	Of silk. L. W.	,,	0 7 50
17	Buttons covered with tissue, for shirts or chemises, or for wearing apparel. L. W.	kilo.	0 2 40
18	Belts or scarves of tissue, without clasps. L. W.	,,	0 1 20
19	Tapes: for footwear, for bordering ponchos and hats: tapes for girths, tapes without weft for fastening parcels and tapes so-called "*hileras*," plain or serged, of all kinds. L. W.	kilo.	0 0 72
20	The same, with silk, cotton foundation, also ribbons called "*de trama y figura*" with cotton foundation. L.W.	kilo.	0 4 00
21	Of velvet or plush. L. W.	,,	0 2 00
22	Worked with common metallic threads. L. W.	,,	0 1 60
23	Neckties and ribbons for neckties, without needlework, with or without admixture of silk. L. W.	kilo.	0 1 50
24	Wreaths and funeral ornaments. L. W.	,,	0 1 60
25	Hat crowns and inner bands, unsewn. L. W.	,,	0 1 00
26	Cutrings: for waistcoats, not exceeding one metre in length, whether or not half mixed with silk, detached or in pieces comprising up to six cuttings	doz.	0 6 00
27	The same, with silk admixture	,,	0 7 50
28	For petticoats, blouses or dresses, without ornaments or needlework. (Dutiable under the numbers corresponding to the component tissues, with a surtax of 20%.)		
29	Curtains, bedspreads and table covers: of tulle, net or lace. L. W.	kilo.	0 2 40
30	Crochet point or similar articles made on the loom, of cambric, lawn, muslin, or other like tissues, with or without festoons, edgings or embroideries, plaited or chain stitched, and those of velvet or plush, with or without metallic threads or ornaments not containing silk. L. W.	kilo.	0 1 60
31	Of other tissues. (Dutiable under the numbers corresponding to such tissues, with a surtax of 15%.)		

Nos.	Goods.	Duties £	s.	c.
32	Lace: called Valenciennes and similar, with or without ornaments not containing silk. L. W. .....kilo.	0	3	20
33	Called "Hamburg lace" or "*de torsal*." L. W.. .. ,,	0	2	40
34	Canvas, embroidering L. W. ..... ,,	0	1	00
35	Labels of tissue, of all kinds, with or without printing. L. W. .....kilo.	0	1	20
36	Foot wipers ("*felpudos*") with or without woollen designs or border.....kilo.	0	0	20
37	Artificial flowers. L. W. ..... ,,	0	2	00
38	Blankets with or without border, mixed or not with floss silk kilo.	0	0	40
39	Tissues: white, plain or serged, not specially mentioned, for underclothing, including so-called "*bramante*" and buckram.. .....kilo.	0	0	50
40	Casinetes with admixture of wool not exceeding 15% of the total weight of the tissue .....kilo.	0	0	60
41	Ticking for corsets ... . ,,	0	0	60
42	Ticking for corsets, mixed or half-mixed with silk .... ,,	0	1	00
	The same, for other purposes (see drills)			
43	Cretonne for curtains and tapestry..... ,,	0	0	88
44	Damask, white or coloured, for tablecloths or napkins, also damask for mattresses, curtains or other purposes..kilo.	0	0	60
45	Light or transparent, and also all other tissues not specially mentioned weighing not over 70 grammes per sq. metre, including open worked tissues, light tissues with close woven stripes or designs, even weighing more, and tissues wholly or partly mercerised, whether loose or close woven .....kilo.	0	1	40
46	Drills and other tissues not specially mentioned, weighing over 200 grammes per sq. metre, for men's or boys' clothing, including "*amotapes*," "*cotines*," fine cloth, and "*diablo fuerte*" .....kilo.	0	0	48
47	Elastic for footwear, belts or braces L. W, ... ,,	0	1	20
48	Plush and velvet of all kinds..... ,,	0	1	50
49	Flannel impregnated with chalk or other substances, for cleaning metals.....kilo.	0	0	80
50	Waterproofed with rubber, for floors and for industrial purposes .....kilo.	0	0	50
51	The same, for sheets or wearing apparel ..... ,,	0	0	75
52	Coarse ("*jergon*") with or without slight admixture of wool.....kilo.	0	0	28
53	Spangled tissues ("*lamas y lamillas*"), with design or foundation of common metallic thread.....kilo.	0	1	00
54	The same, mixed or half-mixed with silk in weft or warp ,,	0	3	20
55	Stout and light cloths, white or coloured, for bags, awnings, sails, or for other purposes .....kilo.	0	0	50
56	Osnaburg having up to 16 threads in weft and warp, in a sq. of 6 mm. side weighing not less than 200 grammes per sq. metre (this tissue to be discriminated by its having double threads in the weft or in the warp)..kilo.	0	0	12
57	"*Tocuyo*," plain or serged, weighing under 200 grs. per sq. metre, and osnaburg having over 16 threads in weft and warp. G. W.....kilo.	0	0	26
58	The same, weighing over 200 grs. per sq. metre, and the same with stripes. (Dutiable as drills.)			
59	For wallets and (harness) breeching .....kilo.	0	0	50
60	Tracing cloth, and cloth for the manufacture of maps, plans and artificial flowers. L. W ....kilo.	0	0	80
61	For curtains and tapestry, with or without admixture of hemp or jute .....kilo.	0	1	00
62	The same half-mixed with silk ..... ,,	0	1	50
63	For skirts, "*aborlonado*" or sized, also those with weft or warp of horsehair.....kilo.	0	1	00
64	For bookbinding ..... ,	0	0	64
65	For use as dish cloths, cut out or not..... ,,	0	0	42
66	For shirt fronts, ribbed, painted, embroidered, figured or fluted .....kilo.	0	1	60
67	For ponchos, also ponchos without needlework or opening, including muffers of tissue .....kilo.	0	0	75
68	Painted for photographers' studios..... ,,	0	1	00
69	Prepared for oil painting, whether or not affixed to stretchers .....kilo.	0	0	80
70	Knitted, for chemisettes, drawers and other purposes, with or without "*frisa*" of wool .....kilo.	0	0	50
71	Of other kinds of stuff or imitation guipure or crochet, for curtains or other purposes. L. W .....kilo.	0	1	60
72	Spongy or napped tissues for towels or bath wraps .. ,,	0	0	60
73	Close woven, for clothing, shirts, upholstering or covering furniture, not specially mentioned, including flannel with one or two "*frisas*," crinoline lawn, Adrianople cloth ("*abin punzo*"), common percaline and chintz, for lining trunks, or other purposes, even be they transparent, not exceeding 40 threads in weft and warp..kilo.	0	0	60
74	The same, exceeding 40 threads ... ,,	0	0	75
75	Leaves, petals, calixes and other materials for the manufacture of flowers. L. W.....kilo.	0	1	00
76	Hose of cloth, with or without parts of metal, less than 0m08 in diameter .....kilo.	0	0	20
77	Mantles without sewing and tissues for mantles: with plain border. (Dutiable as the tissue of which formed with a surtax of 25%.)			
78	With border embroidered on the loom, brocaded or figured. (Same treatment with a surtax of 50%.)			
79	Table cloths and napkins, hemmed or not .....kilo.	0	0	75
80	Wicks: sulphured or coated with tallow, for disinfecting receptacles .....kilo.	0	0	10
81	For chafing dishes, cooking stoves, lamps, tinder-boxes or candles.....kilo.	0	0	50
82	Mantles for incandescent light, not annealed, including immediate containers .....kilo.	0	4	80
83	The same, annealed, including the boxes and tubes in which packed.....kilo.	0	6	00
84	Stockings and socks, with or without "*frisa*" of wool. L. W kilo.	0	0	90
85	With foot of pure or mixed wool. L. W ..... ,,	0	2	00
86	Of imitation silk. L. W..... ,,	0	2	80
87	Shawls: with or without fringes of wool. L. W .....kilo.	0	0	64
88	Of imitation silk or mercerised. L. W..... ,,	0	1	60
89	Handkerchiefs: without embroideries or ornaments, hemmed or not. L. W .....kilo.	0	0	75
90	The same, of imitation silk or mercerised. L. W.... ,,	0	1	60
91	With ornaments or embroideries of any kind, without silk. L. W.....doz.	0	1	60
92	Laces for shoes or corsets, with or without tips. L. W..kilo.	0	1	00
93	Passementerie: for wearing apparel, with or without beadwork or common metallic thread, including passementerie called English point ("*puntada inglesa*"), namely double border ribbons having up to two centimetres in width embroidered in any manner. L. W .....kilo.	0	1	60
94	The same, with silk. L. W ..... ,,	0	4	00
95	Glossy, in imitation of silk or mercerised. L. W .... ,,	0	6	00
96	For upholsterers. L. W..... ,,	0	1	20
97	Cords with core of another material, for hanging pictures, for bells or venetian blinds. L. W.....kilo.	0	0	24
98	Window blinds ("*persianas*") painted, without accessories. L. W.....kilo.	0	1	50
99	Backs for chairs &c. ("*respaldos*"), tapestry, and table covers, of close-woven tissue, plain, figured, printed, or painted. L. W .....kilo.	0	1	20
100	Sheets, Turkish, without needlework, for bath. L. W.. ,,	0	0	75
101	Bedspreads of piqué and the like. L. W..... ,,	0	0	60
102	Knitted stuffs, without needlework, whatever be the form of the stuff in articles not specially mentioned. L.W.kilo.	0	2	00
103	Bands and insertions: open-worked, figured or embroidered with vegetable fibres or wool. L W .....kilo.	0	4	00
104	The same, ornamented or embroidered with silk. L. W ,,	0	8	00
105	Plain towels of all kinds. L. W..... ,,	0	0	75
106	Tulle for mosquito nets and other kinds of veilings, plain. L. W .....kilo.	0	2	00
	Group 4.—Made up Articles.			
107	Ornaments: for footwear, with or without parts of another material. L. W .....kilo.	0	1	00
108	For hats, for the head or bodice, as also all others not specially mentioned, for women or girls. L. W ..kilo.	0	3	00
109	Albs for clergymen, without silk, also those with silk or lining of silk.....each	0	6	00
110	Saddle bags of all kinds. L. W.....kilo.	0	0	56
111	Cushions: stuffed with wool or horsehair. L. W .... ,,	0	1	00
112	Stuffed with feathers. L. W..... ,,	0	2	00
113	Bibs, plain or stitched, with or without embroideries or ornaments, also water-proof bibs, with or without ornaments of another material. L. W.....kilo.	0	1	35
114	Flags of all kinds. L W..... ,,	0	0	68
115	Small, for decorating sweets. L. W ..... ,,	0	1	00
116	Dressing gowns: for men or boys, plain or with ornaments other than of silk .....each	0	2	50
117	The same trimmed with silk or lined with silk ..... ,,	0	6	00
118	Of napped tissue, for bath, trimmed or not, without silk. L. W .....kilo.	0	1	35
119	Blouses and sack coats: of blue drill or other similar common tissues, varnished or not .....doz.	0	4	50
120	And jackets of other kinds, not varnished, for men or boys doz.	1	6	0
121	Satchels for schoolboys, and similar bags for other purposes. L. W .....kilo.	0	0	67
122	Footwear: sandals or shoes for bath or other purposes, with soles of esparto, hemp or jute, with or without parts of leather. L. W.....kilo.	0	0	45
123	Of other kinds, for men, women or children. L. W.. ,,	0	1	98
124	Drawers: of tissue, also drawers, shirts or chemises, vests and corset covers of knitted stuffs, with or without parts of another cotton tissue. L. W.....kilo.	0	1	12
125	The same, with "*frisa*" of wool. L. W..... ,,	0	1	53
126	The same, of imitation silk. L. W ..... ,,	0	4	00
127	Shirts: of chintz ("*zaraza*"), common, of flannel, "*amotape*," striped, of oxford, of "*tocuyo*" and other similar tissues for workmen. L. W .....kilo.	0	0	68
128	Of other kinds, white or coloured, with plain or embroidered front, with or without cuffs or collar, for men doz.	0	5	40
129	The same, with linen front ..... ,,	1	0	80
130	For boys, up to No. 33 inclusive. (Dutiable as above with a rebate of 30%.)			
131	Chemises for women, girls or children, plain, with "*plumillas*" or ornaments of the same tissue. L.W.kilo.	0	2	00
132	The same, with other ornaments or embroideries, or both. L. W .....kilo.	0	4	00
133	Chemisettes, camisoles and corset covers: of tissue, plain, with "*plumilla*" or ornaments of the same tissue. L. W .....kilo.	0	5	40
134	The same, embroidered or with other ornaments. L.W ,,	1	1	25
135	Saddle cloths ("*caronas*") of all kinds.....doz.	0	5	40
136	Cartridge bags and boxes, for hunters or soldiers, with or without foundation of another material.....kilo.	0	0	84
137	Girths, surcingles of all kinds, including girths of cord. L. W .....kilo.	0	1	60
138	Belts: with or without clasps or other parts of common metal, for men. L. W.....kilo.	0	1	60
139	For women and girls, with or without metallic parts, whether or not gilt or silvered. L. W.....kilo.	0	2	50
140	Mattresses: stuffed with wool or horsehair. L. W.... ,,	0	0	30
141	Stuffed with feathers. L. W..... ,,	0	3	00
142	Neckties for men or boys .....doz.	0	1	35
143	And collar-cravats, with or without ornaments except of silk, for women or girls.....doz.	0	3	00
144	The same, trimmed with silk ..... ,	0	6	00
145	Corsets for women or girls ..... ,,	0	7	00
146	Waists, with or without whalebone, to fasten only on one side, for women or girls .....doz.	0	3	00
147	Hat crowns or linings, sewn. L. W.....kilo.	0	0	90
148	Curtainings and draperies. (Dutiable as curtains, according to kind, with a surtax of 10%.)			
149	Collars: for men or boys, and flat collars for women or girls doz.	0	1	35

SECTION I.—COTTON—continued.

Nos.	Goods.	Duties. £	s.	c.
150	Of Cambric, gauze or tulle, for women or girls, embroidered, open-worked, or with ornaments of passementerie ... doz.	0	3	00
151	Of lace or passementerie, with or without ornaments of silk, also collars of the foregoing number with ornaments, for women or girls ... doz.	0	7	00
152	Vests of all kinds, for men or boys ... ,,	1	3	50
153	Lounge coats for men or boys ... ,,	0	8	10
154	Knitted vests, with or without "*frisa*" of wool, for outside wear of men or boys ... doz.	0	6	00
	For infants (see Tissues without sewing).			
155	Petticoats: plain, figured or ornamented with the same tissue or with "*plumilla*," including those of knitted stuff, with or without ornaments. L. W. ... kilo.	0	1	80
156	The same, embroidered or with ornaments other than of silk. L. W. ... kilo.	0	2	70
157	With ornaments of silk. L. W. ... ,,	0	4	50
158	Scapulars, stamped. L. W. ... ,,	0	2	70
159	Embroidered with any kind of fibre. L. W. ... ,,	0	4	50
160	List shoes of all kinds. L. W. ... ,,	0	1	00
161	Covers of all kinds for furniture and mattresses. L. W. ,,	0	1	10
162	Pillow cases, plain or with embroidered initials only. L. W. ... kilo.	0	1	30
163	The same, trimmed or otherwise embroidered. L. W. ,,	0	2	70
164	Cases for firearms, instruments or other purposes, with or without parts of another material. L. W. ... kilo.	0	1	80
165	Caps: plain or trimmed, without silk and not put together, including caps of knitted stuff for infants ... doz.	0	1	35
166	The same, with silk trimming ... ,,	0	3	40
167	Put together, with or without ornaments of silk, for infants ... doz.	0	5	40
168	With or without visor, for men or children ... ,,	0	3	60
169	Without galloons of metal or visor of tortoise-shell, for the military ... doz.	0	5	40
170	Of the two foregoing numbers, with galloons ... ,,	1	3	50
171	Of the foregoing number, with visor of tortoise shell.. ,,	1	8	00
172	Greek caps for men or boys ... ,,	0	2	00
173	Gloves and mittens: of common tissue, including gloves for the military. L. W. ... kilo.	0	1	60
174	Fine, and gloves imitating silk or leather. L. W. ... ,,	0	4	50
175	Hammocks of tissue of all kinds. L. W. ... ,,	0	0	60
176	Garters of all kinds with or without parts of metal. L. W. ... kilo.	0	2	00
177	Aprons of all kinds: plain, trimmed or embroidered without silk, for women or girls. L. W. ... kilo.	0	1	35
178	Of common, coarse cloth, for workmen or servants. L. W. ... kilo.	0	0	90
179	Horse clothing ... ,,	0	0	50
180	Tablecloths and napkins: with embroidered initials. L.W. kilo.	0	1	80
181	Trimmed or otherwise embroidered. L. W. ... ,,	0	2	20
182	Masks, whether painted, varnished, or not. L. W. ... ,,	0	1	20
183	Game bags, or nose bags, with or without parts of another material. L. W. ... kilo.	0	0	80
184	Pantaloons in general, for men or boys ... doz.	0	5	40
185	Plain or trimmed with the same tissue or with "*plumilla*," for women or girls. L. W. ... kilo.	0	2	00
186	With other ornaments or embroidered, for women or girls. L. W. ... kilo.	0	3	00
187	Shades, painted or not, with or without parts of metal. L. W ... ,,	0	0	90
188	Swaddling cloths of all kinds. L. W ... ,,	0	1	20
189	Fronts for men's or children's shirts, of all kinds .. doz.	0	2	70
190	For women's or girls' chemises, with embroideries or trimmings without silk, called "*camesues*." L. W. kilo.	0	4	00
191	Ponchos: sewn, with or without openings. L. W. ... ,,	0	1	10
192	The same, with designs or stripes of silk or floss silk. L. W ... kilo.	0	1	40
193	Cuffs, for men or boys, and plain cuffs for women or girls 12 pairs	0	2	25
194	Of close-woven tissue, for women or girls, embroidered or with open-worked designs or with ornaments of passementerie ... 12 pairs	0	3	60
195	Of transparent tissue or of passementerie, with or without ornaments of silk, including cuffs of close-woven tissue, with ornaments of silk, for women or girls 12 pairs	0	9	00
196	Sheets: plain or with embroidered initials only. L. W. kilo.	0	0	68
197	Trimmed or otherwise embroidered. L. W ... ,,	0	1	35
198	Bags for goods, of coarse osnaburg or "*tocuyo*" ... ,,	0	0	19
199	Travelling, without hinges or valise, painted or not. L. W ... ,,	0	0	90
200	Dress preservers with or without rubber. L. W. ... ,,	0	6	00
201	Bedspreads or quilts: stuffed with cotton or wool. L. W. ,,	0	0	90
202	Stuffed with feathers. L. W. ... ,,	0	3	60
203	Bedspreads of guipure or its imitations, with bands of silk tissue. L. W ... kilo.	0	3	60
204	Overcoats for men or boys ... each	0	2	00
205	Hats of any cotton tissue, without ornament, for men, women or girls ... doz.	0	3	60
206	Sunshades, parasols and umbrellas: with ribs up to 40 centimetres ... doz.	0	2	25
207	Larger sizes ... ,,	0	4	50
208	Embroidered, ornamented, or simply with small stripes of silk ... doz.	0	7	00
209	Knitted stuffs, with sewing, in unenumerated articles. L. W. ... kilo.	0	2	25
210	Bands: fluted, plated or goffered ("*talqueadas*"), for trimming clothing, including stoles, ornaments or applications of all kinds. L. W ... kilo.	0	3	60
211	The same, trimmed or embroidered with silk. L. W.. ,,	0	7	00
212	Braces of all kinds L. W. ... ,,	0	1	80
213	Towels: with open-worked parts or with embroidered initials only. L. W ... kilo.	0	1	00
214	The same, trimmed or otherwise embroidered. L. W.. ,,	0	2	00
215	Awnings or tents. L. W ... ,,	0	0	20
	Clothing: dressing gowns, berthas, blouses, large and small mantles, coats, mantlets, morning gowns, wraps, pelerines, polka jackets, underskirts skirts, dresses, tunics, and all other wearing apparel not specially mentioned, for women, girls or infants:			
216	With or without ornaments of the same tissue or with "*plumilla*." L. W ... kilo.	0	3	60
217	With ornaments other than of silk. L. W ... ,,	0	4	50
218	With ornaments of silk. L. W ... ,,	0	6	75
219	Mixed or half-mixed with silk, with or without ornaments. L. W ... kilo.	1	0	00
220	With silk underskirt or lining attached. L. W. ... ,,	1	8	00
221	For bathing purposes. L. W ... ,,	0	1	00
222	Night, called pyjamas, complete or incomplete, for men. L. W ... kilo.	0	1	50
223	Christening outfits, in boxes, consisting of one gown, one pair of shoes, one rattle ("*sonaja*"), and one or two bibs, chemisettes and bonnets, trimmed or not with ribbons, lace or embroidered bands ... each outfit	0	3	00
	Note.—Articles in excess imported in outfits shall be assessed separately.			
224	Fancy clothing. (Dutiable under the corresponding numbers, according to kind, with a surtax of 80%.)			
225	Waterproof clothing: common, for sailors. L. W ... kilo.	0	1	35
226	Other kinds, in any shape. L. W ... ,,	0	2	25

SECTION II.—WOOL AND ANIMAL HAIR.

Group 1.

Nos.	Goods.	Duties. £	s.	c.
227	Wool in the mass: sheeps', in the grease ... kilo.	0	0	08
228	Washed ... ,,	0	0	12
229	Alpaca ... ,,	0	0	24
230	Vicuna or guanaco ... ,,	0	0	32
231	Waste or machine yarn, with or without admixture.. ,,	0	0	06
232	Vegetable ceiba wool ... ,,	0	0	08
233	Coney or hare ... ,,	0	0	60

Group 2.

Nos.	Goods.	Duties. £	s.	c.
234	Spun wool: for embroidering or weaving. L. W ... ,,	0	0	80
235	The same, with common metallic threads. L. W ... ,,	0	2	40
236	The same, with silk admixture, with or without common metallic threads. L. W ... kilo.	0	3	00
237	For looms, on bobbins or cardboard tubes. L. W .. ,,	0	0	50
238	Supple, not twisted, in skeins or balls, so-called *Pompadour*. L. W. ... kilo.	0	2	00
239	The same, with silk admixture. L. W ... ,,	0	3	00

Group 3.—Wool otherwise manufactured.

Nos.	Goods.	Duties. £	s.	c.
	Carpets of all kinds, with or without sewing:			
240	"*Jergon*" ... kilo.	0	0	40
241	Other kinds (Dutiable according to the tissue of which composed with a surtax of 25%.)			
242	Carpets for churches ... kilo.	0	1	50
243	Hat shapes of woollen felt ... doz.	0	3	00
	Embroideries on tissues of all kinds, in unenumerated articles, finished or not:			
244	Of vegetable fibre or wool. L. W ... kilo.	0	2	40
245	Of silk admixture. L. W ... ,,	0	8	00
246	Buttons covered with tissue, for clothing. L. W. ... ,,	0	2	60
247	Belts or scarves of tissue, without clasps. L. W ... ,,	0	1	50
248	Ribbons: for bordering ponchos. L. W. ... ,,	0	1	40
249	For surcingles, with or without admixture of commoner material. L. W ... kilo.	0	1	00
250	Cuttings: for waistcoats, not exceeding one metre in length, detached, or in pieces comprising up to six cuttings, with or without silk threads ... doz.	0	8	00
251	The same, mixed or half-mixed with silk ... ,,	1	0	00
252	For dresses, petticoats or blouses, without ornaments or needlework. (Dutiable under the tariff numbers corresponding to the tissues, according to kind, with a surtax of 20%.)			
253	Curtains, coverlets and table covers: of plush or velvet, with or without admixture of commoner material, with or without metallic threads. L. W ... kilo.	0	1	50
254	The same, figured with silk, without embroideries. L. W. kilo.	0	2	25
255	Of other tissues. (Dutiable under the Tariff numbers corresponding to the tissues, with a surtax of 15%.)			
256	Lace with or without beadwork, metallic threads, or parts of any material other than silk. L. W ... kilo.	0	8	00
257	Foot wipers ("*felpudos*") combined or not with commoner material ... kilo.	0	0	30
258	Filters or hose of flannel or felt for domestic use ... ,,	0	1	60
259	Blankets: of vicuna wool, with or without admixture of commoner material ... kilo.	0	2	00
260	Other kinds, bordered or not ... ,,	0	1	00
261	Of flock wool, with or without a mixture of commoner material ... kilo.	0	0	30
262	Tissues: Astrakan, pile tissue for ornament or for outer clothing, with or without weft of commoner material, including plushy tissues without nap, or imitating furs, for same or other purposes ... kilo.	0	1	60
263	Plushy, with or without admixture of commoner material, for travelling rugs or other purposes ... kilo.	0	1	20
264	Baize of all kinds ... ,,	0	0	84
265	Coarse, not specially mentioned, for carpets or other purposes ... kilo.	0	0	30
266	Cassimere, cheviot, diagonal, "*elasticotine*," flannel, cloth and other similar tissues, having up to 1m60 in width, for men's or boys' wearing apparel ... metre	0	0	96
267	The same, with weft or warp of cotton or weft and warp of cotton covered with wool, having up to 1m60 in width metre	0	0	36
	Damask (see Tapestry).			
268	Elastics for footwear, belts, braces or other purposes, with or without admixture of commoner material. L. W. kilo.	0	1	60
269	Canvas, embroidering. L. W ... ,,	0	1	40
270	Plush and velvet of all kinds, with or without admixture of commoner material ... kilo.	0	1	50

Nos.	Goods.	Duties. £	S.	C.
271	Felt: for saddle cloths ... kilo.	0	0	60
272	Of all kinds, for floors ... ,,	0	0	40
273	For table covers, wearing apparel and other purposes ,,	0	1	00
274	For piano hammers ... ,,	0	1	60
275	For printing press rollers ... ,,	0	0	80
276	Flannel: bleached or unbleached, plushy on one or both sides, with or without admixture of commoner material ... kilo.	0	1	25
277	The same, with weft or warp of commoner material ,,	0	0	75
278	Waterproof, rubbered, for clothing ... ,,	0	1	20
279	Caddis ("*Jergas*") for saddle cloths, aprons and other purposes, with or without admixture of commoner material ... kilo.	0	0	75
280	"*Jergon*" of all kinds, for floors ... ,,	0	0	40
281	Bunting for flags ... ,,	0	1	25
282	Cloths: over 1m60 in width, for billiards and other purposes ... metre	0	3	20
283	Coarse, for the military, with or without admixture of commoner material ... metre	0	0	10
284	Plain or printed, for table covers, with or without admixture of commoner material ... kilo.	0	1	00
285	For ponchos, and ponchos without sewing or opening ,,	0	1	60
286	Of the foregoing number, with weft or warp of commoner material ... kilo.	0	1	00
287	Satin and manford: for footwear and other purposes ,,	0	1	00
288	The same, with weft or warp of commoner material. ,,	0	0	75
289	Of the two foregoing numbers, mixed or half-mixed with silk ... kilo.	0	2	40
290	For curtains and tapestry, with or without admixture of commoner material ... kilo.	0	1	25
291	The same, mixed or half-mixed with silk ... ,,	0	2	00
292	Shag: curled, common ... ,,	0	0	48
293	The same, called Brussels ... ,,	0	0	72
294	Plushy, common ... ,,	0	0	80
295	The same, called Brussels ... ,,	0	1	00
296	*Note.*—Samples of shag having from m. 0.80 to m. 1.50, will enjoy a rebate of 25%;			
297	Close and loose woven tissues: not specially mentioned, including coloured flannels, knitted stuffs and tissue called Damas cloth, for dresses and other purposes. kilo.	0	1	75
298	The same, half-mixed with silk ... ,,	0	2	25
299	The same, mixed with silk ... ,,	0	4	00
300	Of No. 297, with weft or warp of cotton ... ,,	0	1	10
301	Of the foregoing number, half-mixed with silk ... ,,	0	1	75
302	The same, mixed with silk ... ,,	0	3	50
303	Mantles not sewn, and tissue for mantles: cut out or in the piece, with simple borders. (Dutiable according to the tissues of which composed, with a surtax of 25 %.			
304	The same with borders brocaded, figured or embroidered on the loom. (Same treatment as above with a surtax of 50%.)			
305	Socks and stockings, with or without admixture of commoner material. L.W. ... kilo.	0	3	00
306	Shawls of all kinds, except netted shawls, with or without admixture of commoner material. L.W. ... kilo.	0	1	60
307	Passementerie: of all kinds, with or without beadwork, metallic threads or parts of any material other than silk, for wearing apparel. L.W ... kilo.	0	2	40
308	The same, with parts of silk or mixed with silk, the wool predominating throughout the surface, for wearing apparel. L.W ... kilo.	0	4	00
309	For upholsterers, with or without admixture of silk. L.W kilo.	0	2	00
310	Thick cords, with core of hemp or other vegetable material, for bells or for suspending pictures. L.W kilo.	0	0	90
311	Saddle covers ("*pellones*"), without lining, of wool twisted or not ... kilo.	0	1	20
312	Net, crochet or other kinds of tissues, and imitations thereof made on the loom, manufactured into unenumerated articles. L.W ... kilo.	0	2	40
313	Bands and insertions: of all kinds, embroidered, open-worked or figured, without needlework. L.W ... kilo.	0	4	00
314	Mourning, for hats. L.W ... ,,	0	2	80
	Group 4.—Made-up Articles.			
315	Ornaments: for footwear, with or without parts of other material. L.W ... kilo.	0	2	25
316	For hats and other not specially mentioned, for women and girls. L.W ... kilo.	0	5	00
317	Wallets of all kinds, with or without parts of other material. L.W ... kilo.	0	0	80
318	Bibs: plain or quilted, with or without embroideries or ornaments. L.W ... kilo.	0	2	25
319	Waterproofed with rubber. L.W ... ,,	0	1	35
320	Flags of all kinds. L.W ... ,,	0	1	80
321	Dressing gowns for men or boys: plain or ornamented, without silk ... each	0	3	00
322	Ornamented or lined with silk ... ,,	1	0	00
323	Blouses for coolies: of cassimere or cloth ... doz.	2	4	00
324	Of other tissues, varnished or not ... ,,	1	6	00
325	Blouses, sack coats and jackets: of cassimere or any other tissue classed under No. 266 ... each	0	6	75
326	Of other woollen tissues, with or without admixture of cotton, for men or boys, or of coarse cloth for the military ... each	0	3	60
327	Satchels for schoolboys, and similar bags for other purposes kilo.	0	0	90
328	Footwear: with soles of hemp or jute. L.W ... ,,	0	0	90
329	Other kinds. L.W ... ,,	0	1	98
330	Drawers and vests: knitted, or of flannel, whether or not mixed or half-mixed with commoner material, and those of flannel, with weft or warp of commoner material. L.W ... kilo.	0	2	25
331	And shirts or chemises of common baize. L.W ... ,,	0	1	00
332	Shirts or chemises: of flannel, with designs in colour, with or without admixture of commoner material ... doz.	1	6	20
333	Of same tissue, with weft or warp of commoner material, and shirts of common flannel, of one colour ... doz.	0	9	00
334	Of knitted stuff, with or without tapes of other material. L.W ... kilo.	0	2	70
335	Hat shapes of felt, cloth or beaver, with or without bottom or borders ... doz.	0	3	75
336	Capes of cassimere or cloth, for men ... each	1	8	00
337	Overcoats of coarse cloth, for the military ... ,,	0	2	25
338	Saddle cloths and shabracks: with fringes of common metal each	0	2	70
339	With fringes of fine or half fine metal ... ,,	0	6	75
340	Without fringes ... ,,	0	1	80
341	Saddle cloths of felt ... kilo.	0	0	90
342	Girths and surcingles of all kinds. L.W ... ,,	0	2	25
343	Belts: with clasps or other parts of common metal, for men. L.W ... kilo.	0	1	80
344	For women or girls, with or without metallic parts, whether or not gilt or silvered. L.W ... kilo.	0	3	60
345	Neckties for men and boys ... doz.	0	1	80
346	Curtainings and draperies. (Dutiable as curtains, according to the kind, with a surtax of 10%). *Note.* Poles and accessories of other material shall be assessed separately.			
347	Waistcoats of all kinds, except of knitted stuff, for men or boys ... each	0	2	25
348	Jackets: of cassimere, plush, cloth or velvet, for men or boys ... each	0	3	60
349	Of coarse cloth or of baize ... ,,	0	1	35
350	And large jackets of knitted stuff, for outer garments for men or boys, including waistcoats of the same tissue. L.W ... kilo.	0	2	70
	Of knitted stuff of other kinds, for women, girls or infants. (See No. 109.)			
351	Epaulettes. L.W ... kilo.	0	2	70
352	Petticoats: plain or with ornaments of the same tissue or with "*phumillas*," including those of knitted stuff or of felt. L.W ... kilo.	0	2	25
353	With other ornaments or embroideries, without silk. L.W kilo.	0	3	15
354	Embroidered or trimmed with silk. L.W ... ,,	0	6	75
355	Scapulars: stamped. L.W ... ,,	0	2	70
356	Embroidered with any material. L.W ... ,,	0	5	10
357	List shoes. L.W ... ,,	0	2	25
358	Evening coats of cloth or cassimere ... each	1	8	00
359	Cases for firearms, instruments or other purposes, with or without parts of other material. L.W ... kilo.	0	1	80
360	Bonnets: mounted or not, with or without silk ornaments for infants ... doz.	0	8	00
361	Caps of the tissues classed under Nos. 266 and 270, with or without visor, for men or boys ... doz.	0	4	50
362	The same, of other woollen tissues ... ,,	0	2	70
363	Kepis without galloons of metal or visor of tortoise shell, for the military ... doz.	0	9	00
364	With metal galloons, for the military ... ,,	1	5	00
365	Of the two foregoing numbers, with visor of tortoise shell ... doz.	2	0	00
366	Greek caps for men or boys ... ,,	0	4	50
367	Gloves of beaver, cloth or knitted stuff, lined or not. L.W kilo.	0	4	00
368	Muffs of all kinds, with or without silk admixture. L.W kilo.	0	3	60
369	Hatters of all kinds. L.W ... ,,	0	1	90
370	Caddis ("*jergas*"), sewn, for saddle cloths. L.W ... ,,	0	1	00
371	Frock coats, overcoats and cassocks: of cassimere, cloth or other tissue classed in No. 266 ... each	1	3	50
372	Of other woollen tissue not specially mentioned ... ,,	0	9	00
373	Garters of all kinds, with or without silk admixture. L.W kilo.	0	2	70
374	Horse clothing, with or without admixture of commoner material. L.W ... kilo.	0	1	20
375	Travelling rugs, composed of two tissues. L.W ... ,,	0	1	50
376	Shakos and kepis: for the military ... doz.	1	1	00
	For officers. (See Nos. 363 to 365.)			
377	Trousers: of cassimere, cloth or other tissues classed under No. 266 ... each	0	3	25
378	Of tissues classed under No. 267, and trousers of coarse cloth or coarse baize ... each	0	1	10
379	Of common baize ... ,,	0	0	50
380	Infants' wraps of pure or mixed flannel. L.W ... kilo.	0	1	50
381	Saddle covers ("*pellones*") with lining, of wool twisted or not. L.W ... kilo.	0	1	30
382	Ponchos of cloth or other tissues classed under No. 266, lined or not ... each	0	5	40
383	Of other woollen tissues, with or without admixture of commoner material. L.W ... kilo.	0	2	25
384	Of the foregoing number, with stripes or designs of silk. L.W ... kilo.	0	3	35
385	Backs for chairs, &c. ("*respaldos*") and table covers, painted or embroidered. L.W ... kilo.	0	6	75
386	Reticules or hand bags, plain or embroidered, with or without parts of other material. L.W ... kilo.	0	4	50
387	Travelling bags, without hinges or valise, painted or not. L.W ... kilo.	0	1	10
388	Dress preservers, with or without rubber. L.W ... ,,	0	6	00
389	Bedspreads or quilts: stuffed with cotton. L.W ... ,,	0	1	35
390	Stuffed with feathers. L.W ... ,,	0	4	50
391	Bedspreads sewn or lined, without admixture of silk. (Dutiable according to the tissue of which composed, with a surtax of 50%.)			
	Corset covers of knitted stuff. (See No. 409.)			
392	Overcoats of alpaca or other similar tissues, for travelling each	0	2	70
	Hats, toques and bonnets, for women and girls:			
393	Of felt, wool or hair, not mounted and without any ornament, so-called shapes ... doz.	0	4	50
394	Of the same material, with common ornaments of silk or other common tissues, without feathers or merely with cocks' or other common feathers ... each	0	3	00

SECTION II.—WOOL AND ANIMAL HAIR—continued.

Nos.	Goods.	Duties. £	S.	C.
395	The same, with fine ornaments of silk, or with ostrich or other fine feathers ... each	0	6	00
396	The same, with ribbons around the crown only ... ,,	0	1	80
397	Hats for men and boys: high crown, of beaver ... ,,	0	2	70
398	Of fulled wool, sized ... doz.	0	8	47
399	Of wool, of any quality and shape, soft, other than those classed under Nos. 402 and 403 ... doz.	0	6	75
400	Of hair, sized ... ,,	1	3	50
401	The same, soft ... ,,	1	0	12
402	Of common felt, known under the name of "flock wool hats", for natives, oval, having up 10 cm. in height, with only a ribbon and a galloon of whatever material, with or without cotton crown, and without any other ornament ... doz.	0	4	50
403	The same, with ribbon or border of silk, with or without crown of whatever material and with additional tape or cord of silk, or with buckles of mother-of-pearl or any other ornament not being an indispensable part. doz.	0	5	40
404	Of plushy felt or of plush ... ,,	1	6	20
405	The same, for clergymen ... ,,	2	1	60
406	Sunshades, parasols and umbrellas: with ribs up to 10 cm. doz.	0	4	50
407	Larger sizes ... ,,	0	6	75
408	Ornamented or embroid red or with small stripes of silk ,,	1	1	00
409	Knitted stuffs, without sewing, in unenumerated articles, whatever be the form of the stuff. L.W ... kilo.	0	2	70
410	Braces of all kinds. L.W ... ,,	0	2	70
411	Bands, without silk, worked by milliner or with needlework, embroidered, open worked, fluted, plaited, goffered ("*talquadas*") and the like, including stoles, figures or applications. L.W ... kilo.	0	6	75
412	The same, ornamented, or embroidered with silk. L.W ,,	1	1	25
	Clothing: dressing gowns, berthas, blouses, large and small mantles, coats, mantlets, morning gowns, wraps, polka jackets, underskirts, skirts, dresses, tunics, and all other wearing apparel not specially mentioned, for women, girls or infants:			
413	Of tissue, without silk ornaments. L.W ... kilo.	0	6	75
414	The same, with silk ornaments. L.W ... ,,	1	1	25
415	The same, mixed or half-mixed with silk in the tissue, with or without ornaments. L.W. ... kilo.	1	3	50
416	With underskirt or lining attached, of silk. L.W.. ,,	1	8	00
417	Night, called pyjamas, complete or incomplete, for men. L.W ... kilo.	0	2	25
418	Clothing for bathing purposes. L.W ... ,,	0	1	80
419	Fancy clothing. (Dutiable under the corresponding numbers, according to kind, with a surtax of 80%.)			
420	Waterproof clothing, rubbered, such as "*batas*," mantles, capes, ponchos, overcoats and other. L.W ... kilo.	0	2	25

SECTION III.—FLAX, HEMP, JUTE AND OTHER TEXTILE FIBRES.

Group 1.

Nos.	Goods.	Duties. £	S.	C.
421	Abaca, hemp, flax, pita, jute, &c., in the mass, combed or not ... kilo.	0	0	05

Group 2.—Yarns and Threads.

Nos.	Goods.	Duties. £	S.	C.
422	Thread or yarn: rope yarn and bookbinding yarn, for packing, sewing sails or bags, and all unenumerated thread or yarn of hemp, pita or jute, undyed, up to 000003 in diameter ... kilo.	0	0	20
423	The same, dyed or bleached ... ,,	0	0	25
424	Sewing, embroidering, weaving, or darning, in skeins, balls or on cardboard tubes. L.W ... kilo.	0	1	20
425	Sewing, on bobbins of 183 metres each ... gross	0	4	00
426	For shoemakers, and thin twisted thread for the manufacture of nets ... kilo.	0	0	35
427	For the manufacture of tissues, on bobbins or cardboard tubes ... kilo.	0	0	20
428	Lines, cables and cords, over 3 and up to 9 millimetres in diameter, including those of greater diameter the strands of which are composed of finished lines or of cables or cords ... kilo.	0	0	16
	The same, over 9 millimetres: see No. 2214			

Group 3.—Other Manufactured Articles.

Nos.	Goods.	Duties. £	S.	C.
429	Carpets of all kinds ... kilo.	0	0	50
430	Dish and other mats ... ,,	0	2	00
	Embroideries without sewing, on any tissue, in unenumerated articles, complete or not:			
431	Of vegetable fibre or wool ... kilo.	0	2	40
432	Of silk, ornamented or not ... ,,	0	7	50
433	Buttons covered with tissue, for shirts or chemises or other articles of clothing. L.W ... kilo.	0	2	40
434	Belts or scarves of tissue, without clasps ... ,,	0	1	20
435	Webbing: of hemp or jute, common, for furniture springs or seats ... kilo.	0	0	20
436	For footwear, surcingles, bordering ponchos and hats: tapes without weft for fastening packages and tapes called "*hileras*," plain or serged, of all kinds ... kilo.	0	1	20
437	The same, with admixture of silk, foundation of linen, hemp or jute ... kilo.	0	2	00
438	Neckties and ribbons for neckties, without sewing .. doz.	0	2	00
439	The same, mixed or half-mixed with silk ... kilo.	0	1	50
	Cuttings: for waistcoats, not exceeding one metre in length, detached or in pieces comprising up to six cuttings:			
440	Whether or not half-mixed with silk ... doz.	0	6	00
441	Mixed with silk ... ,,	0	7	50
442	For petticoats, blouses or dresses, without ornament or needlework. (Dutiable under the numbers corresponding to the component tissues, with a surtax of 20%.)			
443	Curtains, bedspreads and table covers: of plush or velvet, with or without common metallic threads or ornaments not containing silk ... kilo.	0	1	60
444	Of other tissues. (Dutiable under the numbers corresponding to the component tissues, with a surtax of 15%.)			
445	Lace: fine, called valenciennes and similar. L.W ... kilo.	1	6	00
446	Other kinds, common. L.W ... ,,	0	4	00
447	Canvas, embroidering ... ,,	0	1	00
448	Labels of tissue, of all kinds, with or without printing ,,	0	1	20
449	Foot wipers ("*felpudos*"): of hemp, cocoanut fibres, jute or esparto ... kilo.	0	0	24
450	The same, with woollen borders ... ,,	0	0	40
451	Tissues: *bramante*, having up to 40 threads in weft or warp, cretonne and linings ("*crehuelas*") ... kilo.	0	0	80
452	Britanny cloth, batiste, long lawns, Holland, Irish, Silesia and other similar tissues ... kilo.	0	2	00
453	Britanny, unbleached, weighing up to 200 grammes per sq. metre ... kilo.	0	1	00
454	"*Brin*" and similar tissues ... ,,	0	0	50
455	Of hemp or jute for curtains or hangings ... ,,	0	1	00
456	"*Clarin*" "*crystal*" and similar tissues ... ,,	0	6	00
	Ticking:			
457	With stripes, "*mezclilla*," "*rayadillo*," and blue drill kilo.	0	0	60
458	For corsets ... ,,	0	1	40
459	The same, with silk admixture ... ,,	0	2	00
460	Unbleached or burlap for bags or bales ... ,,	0	0	07
	Damask:			
461	For curtains, hangings or mattresses ... ,,	0	0	60
462	For table cloths and napkins ... ,,	0	0	90
	Drills:			
463	Unbleached and buckram weighing over 200 grammes per sq. metre ... kilo.	0	0	40
464	White or coloured, and all unenumerated tissues for outer garments for men or boys ... kilo.	0	0	75
465	Elastic for footwear, belts or braces ... ,,	0	1	60
466	Plush and velvet of all kinds ... ,,	0	1	20
	Waterproof tissues:			
467	With rubber, for floors ... ,,	0	0	50
468	For sheets or clothing ... ,,	0	0	75
	"*Jergon*":			
469	Of hemp or jute, half-mixed with wool ... ,,	0	0	30
470	Strong and light cloth, white or coloured, for bags, awnings, sails and other purposes ... kilo.	0	0	40
	Fine cloth for wearing apparel. (See No. 464.)			
471	For book-binding ... ,,	0	0	60
472	For use as dish cloths, cut out or not ... ,,	0	0	50
473	For mosquito nets (tissue similar to canvas or bunting) kilo.	0	1	20
474	Prepared for oil painting, with or without frame.. ,,	0	0	80
475	For bath towels or wraps ... ,,	0	0	80
476	For wearing apparel, of all kinds, transparent, close texture or open worked ... kilo.	0	2	80
	Shag ("*tripe*") for carpets:			
477	Curled, cut pile or plushy ... ,,	0	0	35
478	Of jute, printed ... ,,	0	0	30
479	Of jute, coarse, for floors, so-called cocoanut carpets kilo.	0	0	04
480	Table cloths and napkins: detached, without embroideries or ornaments, hemmed or not ... kilo.	0	1	00
481	Stockings and socks of all kinds, including those of Scotch yarn. L.W ... kilo.	0	5	00
482	Pocket handkerchiefs: plain or with "*plumilla*" or embroidered initials only. L.W ... kilo.	0	4	00
483	Otherwise embroidered, without lace ... doz.	0	8	00
484	Of the foregoing number, with lace ... ,,	1	6	00
485	Laces for footwear or for corsets, with or without tips. L.W ... kilo.	0	1	00
486	Passementerie: with or without beadwork or metallic threads, for clothing. L.W ... kilo.	0	1	60
487	The same, with silk admixture. L.W ... ,,	0	4	00
488	For upholsterers. L.W ... ,,	0	1	20
489	Of the foregoing number, with silk admixture. L.W ,,	0	2	20
490	Of ramie for clothing. L.W ... ,,	0	6	00
491	Cords, with or without core of other material, for suspending paintings, for bells or for blinds. L.W kilo.	0	0	24
492	Blinds, without accessories, for doors or windows. L.W kilo.	0	1	50
493	Soles of hemp, esparto, or jute, for footwear ... ,,	0	0	25
494	Backs for chairs, etc. ("*respaldos*"), tapestry, and table covers, of close woven tissue, plain, figured, printed or painted. L.W ... kilo.	0	1	50
495	Turkish sheets, for bath ... ,,	0	0	80
496	Net tissues and the like, manufactured into unenumerated articles, including those of glazed yarn. L.W ... kilo.	0	4	80
497	The same, with silk admixture. L.W ... ,,	0	6	00
498	Bands and insertions: embroidered with vegetable fibres or with wool. L.W ... kilo.	0	4	00
499	Embroidered with silk. L.W ... ,,	0	7	00
500	Towels: with nap or plain ... ,,	0	1	00
501	Other kinds, open worked or with embroidered initials only ... kilo.	0	1	50

Group 4.—Made-up Articles.

Nos.	Goods.	Duties. £	S.	C.
502	Ornaments: for footwear, with or without parts of other material. L.W ... kilo.	0	1	00
503	For hats, and other not specially mentioned, for women and girls. L.W ... kilo.	0	3	00
504	Albs without silk admixture, and those with centre or lining of silk ... each	0	6	00
505	Saddle bags of all kinds. L.W ... kilo.	0	0	56
506	Cushions: stuffed with wool or horsehair. L.W ... ,,	0	1	00
507	Stuffed with feathers. L.W ... ,,	0	2	00
508	Bibs, plain, stitched, embroidered or ornamented, bibs waterproofed with rubber, with or without ornaments, and bibs of oilcloth. L.W ... kilo.	0	1	35
509	Flags of all kinds. L.W ... ,,	0	0	68
510	Small, for decorating sweets. L.W ... ,,	0	1	00
511	Dressing gowns for men or boys, plain or with ornaments other than of silk ... each	0	2	50
512	The same, trimmed with silk or lined with silk ... ,,	0	6	00
513	Blouses and sack coats, of the tissues classed in Nos. 457 and 463, and those varnished ... doz.	0	4	50

Nos.	Goods.	Duties £	s.	c.
514	Blouses, sack coats, and jackets, of all kinds, for men or boys ....each	2	1	60
515	Satchels for schoolboys, and similar bags for other purposes. L.W ....kilo.	0	0	67
516	Footwear: sandals with soles of hemp, esparto or jute. L.W kilo.	0	0	45
517	Other kinds, for men, women or children. L.W .... ,,	0	1	98
518	Drawers of tissue. L.W .... ,,	0	1	60
519	Drawers, shirts or chemises, vests and corset covers: of knitted stuff, including those of Scotch yarn. L.W kilo.	0	5	40
520	Shirts: of linen tissues of all kinds, for men....doz.	2	7	00
521	For boys, up to No. 33 inclusive (same duty as those of the foregoing number, with a surtax of 30%).			
522	Shirts or chemises: of the tissues specified in No. 157, for workmen ....kilo.	0	1	00
523	Plain, with "*plumilla*" or with applied bands, for women, girls or infants. L.W ....kilo.	0	6	75
524	Embroidered, with or without blondes or other ornaments. L.W ....kilo.	1	3	50
525	Chemisettes, camisoles and corset covers: of tissue plain or only with "*plumilla*" or ornaments of the same tissue. L.W ....kilo.	0	6	75
526	Embroidered or with other ornaments. L.W .... ,,	1	3	50
527	Saddle cloths ("*caronas*") of all kinds ....doz.	0	5	40
528	Cartridge bags and boxes for hunters or soldiers, with or without foundation of other material. L.W....kilo.	0	0	84
529	Girths and surcingles: including cord girths .... ,,	0	1	60
530	Belts: with clasps or other parts of common metal, for men. L.W ....kilo.	0	1	60
531	For women or girls, with or without metallic parts, whether or not gilt or silvered. L.W....kilo.	0	2	50
532	Mattresses: Stuffed with wool or horsehair. L.W.. ..	0	1	00
533	Stuffed with feathers. L.W .... ,,	0	3	00
534	Neckties: for men or boys ....doz.	0	2	25
535	And collar-cravats, with or without ornaments except of silk, for women and girls ....doz.	0	3	00
536	The same, with silk ornaments	0	6	00
537	Corsets for women or girls .... ,	1	0	80
538	Waists with or without whalebone, to fasten only on one side, for women or girls ....doz.	0	6	00
539	Hat crowns or linings. L.W....kilo.	0	0	90
540	Curtainings and draperies. (Dutiable under the numbers corresponding to curtains of the kind, with a surtax of 10%.) *Note.*—Poles and accessories of other material, shall pay duty separately.			
541	Collars: for men and boys, and plain collars for women or girls ....doz.	0	1	35
542	For women or girls, embroidered, open worked or with ornaments of passementerie....doz.	0	3	00
543	Of lace or passementerie, with or without ornaments, including those of close texture, with ornaments of silk or lace, for women or girls ....doz.	0	7	00
544	Vests of all kinds, for men or boys .... ,,	1	3	50
545	Jackets for men or boys .... ,,	2	1	60
546	Petticoats, plain, figured or ornamented with the same tissue, or with "*plumilla*." L.W....kilo.	0	2	70
547	The same, with other ornaments or embroidered, without silk admixture. L.W ....kilo.	0	4	50
548	Scapulars: stamped. L.W.... ,,	0	2	70
549	Embroidered with any kind of fibre. L.W .... ,,	0	4	50
550	List shoes of all kinds. L.W.... ,,	0	1	00
551	Covers: of all kinds, for mattresses or furniture. L.W kilo.	0	1	40
552	Pillow cases, plain or with embroidered initials only. L.W kilo.	0	2	00
553	The same, trimmed or otherwise embroidered. L.W ,,	0	4	00
554	Cases for firearms, instruments or other purposes, with or without parts of other material. L.W ....kilo.	0	1	80
555	Caps: plain or trimmed, without silk, and not put together, for infants....doz.	0	2	00
556	The same, trimmed with silk ..?.... ,,	0	3	10
557	Put together, with or without ornaments of silk, for infants ....doz.	0	5	40
558	With or without visor, for men or boys .... ,,	0	3	60
559	Without metal galloons or tortoise shell visor, for the military ....doz.	0	5	40
560	Of the two foregoing numbers, with metal galloons.. ,,	1	3	50
561	Of the foregoing number, with tortoise shell visor .. ,,	1	8	00
562	Greek caps, for men or boys .... ,,	0	3	60
563	Gloves and mittens, fine and those of Scotch yarn ....kilo.	0	5	00
564	Hammocks of tissue of all kinds. L.W .... ,,	0	0	75
565	Garters of all kinds, with or without parts of metal. L.W kilo	0	2	00
566	Aprons of all kinds: plain or with ornaments of the same tissue or with "*plumilla*", for women or girls. L.W kilo.	0	2	70
567	With other ornaments or embroidered, with silk admixture. L.W ....kilo.	0	3	60
568	Of ordinary coarse cloth, for workmen or servants. L.W kilo.	0	0	90
569	Horse clothing. L.W .... ,,	0	0	70
570	Table cloths and napkins: with embroidered initials only. L.W ....kilo.	0	2	25
571	Ornamented or otherwise embroidered. L.W .... ,,	0	3	40
572	Game bags, or nose bags, with or without parts of another material. L.W ....kilo.	0	0	80
573	Mosquito nets or curtainings of light tissue, netting, similar to so-called canvas or bunting. L.W ....kilo.	0	1	35
574	Pantaloons: of all kinds, for men or boys....doz.	1	0	80
	For women or girls:			
575	Plain or ornamented with the same stuff or with "*plumilla*." L.W....kilo.	0	2	70
576	Embroidered or with other ornaments. L.W .... ,,	0	4	50
577	Swaddling cloths of all kinds. L.W .... ,,	0	2	25
578	Shades and screens, painted or not, with parts of metal. L.W ....kilo.	0	0	90
579	Fronts: of all kinds, for men's or boys' shirts....doz.	0	6	00
580	Called "*camesas*", embroidered or ornamented or both embroidered and ornamented, for women's or girls' chemises. L.W ....kilo.	0	6	75
581	Ponchos, sewn: with or without opening. L.W.... ,,	0	1	20
582	With stripes or designs of silk or floss silk. L.W.... ,,	0	2	40
583	Cuffs: for men or boys, and plain cuffs for women or girls doz.	0	2	25
584	Of close woven tissues, for women or girls, embroidered, open worked, or trimmed with passementerie....doz.	0	3	60
585	Of diaphanous tissue, lace or passementerie, with or without silk ornaments, including those of close woven tissues with silk ornaments, for women or girls ..doz.	0	9	00
586	Fishing nets. L.W ....kilo.	0	0	50
587	Sheets: plain or with embroidered initials only. L.W ,,	0	2	25
588	The same, ornamented or otherwise embroidered. L.W kilo.	0	4	50
589	Bags: for goods, new or used....	Free.		
590	Travelling, without hinges or valise, whether or not painted or varnished. L.W ....kilo.	0	1	10
591	Dress preservers, with or without rubber. L.W.... ,,	0	[illegible]	00
592	Bedspreads or quilts: stuffed with cotton or wool. L.W kilo.	0	1	35
593	Stuffed with feathers. L.W .... ,,	0	4	00
594	Overcoats of all kinds ....each	0	2	70
595	Hats, without ornament, with or without parts of other material, for men, women or girls....doz.	0	3	60
596	Sunshades, parasols and umbrellas: with ribs up to 40 cm. doz.	0	2	25
597	Larger sizes .... ,,	0	4	50
598	Embroidered or ornamented, or with small stripes of silk doz.	0	7	00
599	Knitted stuffs with sewing or needlework, in unenumerated articles, whatever be the form of the stuff, including articles of Scotch yarn and those of glazed yarn. L.W kilo.	0	5	40
600	Bands fluted, plaited, or goffered ("*talqueadas*") for trimming clothing, including stoles, ornaments, or applications of all kinds. L.W ....kilo.	0	3	60
601	The same, with embroideries or trimmings of silk. L.W. kilo.	0	7	00
602	Braces of all kinds. L.W .... ,,	0	1	80
603	Towels trimmed or embroidered with vegetable fibres. L.W. kilo.	0	3	60
604	Awnings or tents. L.W.... ,,	0	0	20
	Clothing: dressing gowns, berthas, blouses, large and small mantles, coats, mantlets, morning gowns, wraps, pelerines, polka jackets, underskirts, skirts, dresses, tunics, and all other wearing apparel not specially mentioned, for women, girls or infants:			
605	Of stuff, with or without admixture of commoner material, with or without ornaments of the same tissue or with "*plumilla*". L.W....kilo.	0	5	40
606	With ornaments other than of silk. L.W.... ,,	0	6	75
607	With ornaments of silk. L.W .... ,,	0	8	10
608	Mixed or half-mixed with silk in the tissue, with or without ornaments. L.W....kilo.	1	0	80
609	With silk underskirt or lining attached. L.W.... ,,	1	8	00
610	Christening outfits, in boxes, consisting of one gown, one pair of shoes, one rattle ("*sonaja*"), and one or two bibs, chemisettes and bonnets, trimmed or not with ribbons, lace or embroidered bands ....each outfit	0	8	00
	Note.—Articles in excess imported in outfits shall be assessed separately.			
611	Fancy clothing. (Dutiable under the corresponding numbers, according to kind, with a surtax of 80%.)			
612	Night, called pyjamas, complete or incomplete, for men. L.W ....kilo.	0	1	50
613	Waterproof clothing, common, for sailors .... ,,	0	1	35
614	Other kinds and unenumerated articles in any shape. L.W ....kilo.	0	2	25

SECTION IV.—ANIMAL AND VEGETABLE SILK.

Group 1.

Nos.	Goods.	Duties £	s.	c.
615	Silk, in the mass: cocoons. L.W....kilo.	0	0	80
616	Unbleached, prepared or not, for looms. L.W .... ,,	0	2	00
617	Waste.... ,,	0	0	60

Group 2.

Nos.	Goods.	Duties £	s.	c.
618	Yarn of silk: bleached or dyed, supple. L.W....kilo.	0	3	60
619	Twisted, for embroidering, for sewing, or for weaving, in skeins or balls. L.W....kilo.	0	7	20
620	Of the foregoing numbers, on reels, spools, or cardboard tubes. L.W....kilo.	0	6	00

Group 3.—*Other Manufactured Articles.*

Nos.	Goods.	Duties £	s.	c.
621	Dish and other mats. L.W ....kilo.	1	0	00
622	Embroideries, without sewing, completed or not: of any kind of fibre, in unenumerated articles, with or without admixture of commoner material. L.W ....kilo.	1	8	00
623	Of metallic threads. L.W .... ,,	2	4	00
624	Buttons covered with tissue or passementerie, for clothing or for upholsterers. L.W ....kilo.	0	3	20
625	Boxes or bags of silk or lined with silk, whether or not embroidered, painted or otherwise decorated, for sweetmeats. L.W ....kilo.	0	8	00
626	Sieves with mountings or parts of common metal or of wood. L.W ....kilo.	0	1	00
627	Belts ("*cenidores*") of tissue or knitted stuff and sashes for swords. L.W ....kilo.	1	0	00
628	Ribbons: of close texture, half-mixed or not with commoner material, including ribbons of velvet with reverse of another silk tissue. L.W ....kilo.	1	4	00
629	As above, except of velvet, with weft or warp of another material. L.W ....kilo.	1	2	00
630	Of velvet or plush, with weft of another material. L.W. kilo.	0	8	00
631	Figured ("*aborlonadas*"), with weft of another material, for bordering hats or other purposes, including narrow ("*de liston*") ribbons and ribbons of satinette or plain satin, without weft of commoner material. L.W..kilo.	0	6	00

SECTION IV.—ANIMAL AND VEGETABLE SILK—continued.

Nos.	Goods.	Duties. £	S.	C.
632	Narrow ("*de liston*") or of satinette, with weft of cotton or other common material. L.W.....kilo.	0	4	00
633	Of light tissue such as crape, gauze, tulle, veiling, &c., with or without admixture of commoner material. L.W. kilo.	2	0	00
634	Figured with gold or silver threads. L.W..... ..	1	8	00
635	Figured with other metallic threads. L.W..... ..	1	2	00
636	Belts or scarves with sewing, for clergymen. L.W.... ,,	1	4	00
637	Neckties without sewing and ribbons for neckties, with or without admixture of commoner material. L.W..kilo.	1	4	00
638	Hat crowns and inner bands, unsewn. L.W..... ,,	0	9	60
	Cuttings:			
639	For waistcoats, with or without admixture of commoner material, not exceeding one metre in length, detached or in pieces comprising up to six cuttings .....doz.	2	0	00
640	For petticoats, blouses, or dresses, without ornaments or needlework. (Dutiable under the numbers corresponding to the component tissues with a surtax of 20%.)			
641	Curtains: of plush or velvet, without lining or sewing, with or without metallic threads or admixture of commoner material .....kilo.	1	4	40
642	Of other tissues. (Dutiable as the tissues with a surtax of 15%.)			
643	Lace: with or without admixture of commoner material kilo.	2	0	00
644	The same, with ornaments of commoner material, beadwork or common metal.....kilo.	1	5	00
645	Canvas for embroidering ..... ,,	1	2	00
646	Chenille for embroidering or other purposes	2	0	00
647	Artificial flowers whether or not assorted with others of cotton or of paper in the same box. L.W.....kilo.	0	5	00
648	Blankets of floss silk, with or without admixture of commoner material .....kilo.	0	1	50
649	Tissues: brocades, spangled tissues ("*lamas*"), and "*tissés*," pure or mixed, with gold or silver threads. ....kilo.	1	6	00
650	The same, with threads of common or semi-fine metal. kilo.	1	0	00
651	Unbleached, of single colour, with or without admixture of commoner material, including those of floss silk..kilo.	0	6	00
652	Damask, plush, "*lampaz*", brocatelle, and other similar tissues for curtains, hangings, or other purposes, with or without admixture of commoner material.....kilo.	1	4	00
653	The same, with woof or warp of commoner material ,,	0	7	00
654	Light or transparent, such as "*clarin*", crape, "*espumilla*", gauze, tulle, veiling and the like.....kilo.	1	8	00
655	The same, embroidered ..... ,,	2	7	00
656	The same, with beadwork or ornaments of metal.... ..	1	2	00
657	Elastic, for footwear, belts or braces, with or without admixture.....kilo.	0	2	00
658	Black plush for hats, without or without admixture or woof of commoner material.....kilo.	1	2	50
659	Plush and velvet for other purposes, with or without admixture of commoner material .....kilo.	1	2	00
660	Of the foregoing number, with woof of commoner material.....kilo.	0	7	00
661	Gauze, sized, with or without wire ..... ,,	1	0	00
662	Waterproof cloth for wearing apparel, or for other purposes .....kilo.	0	3	20
663	Close texture, not specially mentioned, with or without admixture of commoner material, including the tissue called "*capor*" for blankets .....kilo.	1	2	00
664	The same, with woof or warp of commoner material ,,	0	6	00
665	Leaves, petals, calixes, and other parts for the manufacture of flowers, with or without metallic thread, whether or not assorted with others of commoner material. L.W. kilo.	1	0	00
666	Stockings and socks of all kinds..... ,,	2	0	00
	Shawls and handkerchiefs, mantles, mantillas, fichus and other similar articles of clothing, plain or embroidered, for women and girls:			
667	Of close texture or *capor*, with or without admixture of commoner material .....kilo.	1	5	00
668	Of light tissue, embroidered or not ..... ,,	2	0	00
669	Handkerchiefs: with or without admixture of commoner material, plain or with embroidered initials or with chain stitch hem.....kilo.	1	2	50
670	The same, with woof or warp of commoner material ..	0	7	50
671	Of the foregoing numbers, embroidered ..... ,,	1	6	00
672	Laces for corsets or other purposes, cut to length or not, with or without tips. L.W.....kilo.	0	6	00
673	Passementerie: for clothing, with or without metallic threads or admixture of another material. L.W..kilo.	0	8	00
674	The same, with beadwork. L.W ..... ,,	0	5	00
675	For upholsterers. L.W..... ,,	0	4	00
676	Blinds without accessories. L.W..... ,,	0	8	00
	Coverlets, table and like covers, without lining or sewing:			
677	Not embroidered, with or without admixture of commoner material .....kilo.	1	2	00
678	With weft or warp of commoner material ..... ,,	0	6	00
679	Knitted stuffs without sewing, in unenumerated articles, whatever be the form of the stuff.....kilo.	1	5	00
680	Bands and insertions, embroidered or open-worked, with or without ornaments of another material. L.W....kilo.	1	4	00
681	Hat, mourning. L.W.. ..... ,,	1	0	00
682	Veils, embroidered, single. L.W ..... ,,	2	5	00

Group 4.—Made-up Articles.

Nos.	Goods.	Duties. £	S.	C.
683	Ornaments for footwear, with or without parts of another material. L.W .....kilo.	0	5	00
684	For hats and others not specially mentioned, for women and girls. L.W .....kilo.	1	4	00
685	Pillows: stuffed with wool or animal or vegetable hair. L.W.....kilo.	0	3	00
686	Stuffed with feathers. L.W ..... ,,	0	6	00
687	Bibs: plain, quilted, trimmed or embroidered. L.W.. ,,	1	3	50
688	Waterproofed with rubber. L.W..... ,,	0	3	00
689	Flags with or without admixture of commoner material. L.W .....kilo.	1	5	00
690	Small, for decorating sweets .....doz.	0	0	30
691	Dressing gowns: for men or children, trimmed or not, with or without admixture of commoner material. L.W. kilo.	1	3	50
692	Blouses for coolies: of varnished tissue. L.W..... ,,	0	5	40
693	The same, not varnished. L.W ..... ,,	1	3	50
694	Of floss silk. L.W..... ,,	0	2	70
695	Footwear of all kinds, with or without parts of another material. L.W .....kilo.	0	5	40
696	Drawers, shirts or chemises, vests and corset covers of knitted stuff of all kinds. L.W.....kilo.	1	3	50
697	Shirts and chemises of tissue of all kinds. L.W..... ,,	1	8	00
698	Belts: with or without admixture or weft of commoner material, with or without clasps, plate or other ornaments of common metal, for the military, women or girls. L.W.....kilo.	0	7	00
699	Neckties: with or without admixture of commoner material, for men or boys.....doz.	0	2	70
700	Short knotted, to be attached to the shirt collar .... ,,	0	1	60
701	For women and girls, with or without embroideries or ornaments .....doz.	1	2	00
702	Funeral wreaths or ornaments. L.W.....kilo.	0	2	40
703	Crowns or linings, for hats and caps, with or without admixture of commoner material. L.W.....kilo.	1	0	00
704	Waists, with or without whalebone, to fasten only on one side, for women or girls .....each	0	2	25
705	Corsets with or without admixture of commoner material each	0	4	50
706	Curtainings and draperies. (Dutiable as curtains, according to kind, with a surtax of 10%.) *Note.*—Poles and accessories of other material shall be assessed separately.			
707	Collars of all kinds, including boas, for women and girls. doz.	1	2	00
708	Waistcoats of all kinds, for men or boys.....each	0	3	60
709	Epaulettes, with or without common metallic threads. L.W .....kilo.	0	4	50
710	Sword knots for the military with threads of fine metal, the silk predominating. L.W .....kilo.	2	0	00
711	With threads of common or semi-fine metal, in the same form. L.W .....kilo.	1	0	00
712	Petticoats: plain or trimmed, with or without admixture of commoner material. L.W.....kilo.	1	3	50
713	Embroidered. L.W ..... ,,	1	8	00
714	Scapulars: stamped. L.W..... ,,	1	8	00
715	Embroidered. L.W ..... ,,	2	7	00
	Cases covered with stuff of silk or containing silk:			
716	For jewellery or cigar holders. L.W ..... ,,	0	4	50
717	For plate or fancy articles. L.W..... ,,	0	2	70
718	Covers for cushions or pillow cases. L.W..... ,,	1	3	50
719	Caps: of velvet or plush, for men or boys .....doz.	0	9	00
720	Of other tissues, with or without admixture of commoner material, for men or boys.....doz.	0	4	50
721	Bonnets: without mounting or frame, with or without ornaments, for infants .....doz.	1	0	00
722	The same, mounted, with or without admixture of another material, with or without embroidered ornaments .....doz.	1	5	00
723	Greek caps: embroidered with gold or silver threads .. ,,	2	7	00
724	Embroidered with threads of common or semi-fine metal. doz.	2	0	00
725	Embroidered with silk ..... ,,	1	3	50
726	Plain, without embroidery ..... ,,	0	5	40
727	Gloves and mittens of all kinds. L.W.....kilo.	1	6	20
728	Muffs of all kinds. L.W ..... ,,	0	9	00
729	Garters with or without admixture of commoner material, with or without parts of another material. L.W..kilo.	0	6	75
730	Aprons of all kinds, with or without admixture of commoner material, plain or trimmed. L.W .....kilo.	1	3	50
731	Masks of tissue, combined or not with another material. L.W .....kilo.	0	6	00
732	Pantaloons with or without admixture of commoner material, plain, embroidered or trimmed, for women or girls L.W .....kilo.	1	8	00
733	Trousers for coolies .....each	0	3	60
734	Shades, with or without frame of wire or other material. L.W.....kilo.	0	7	50
735	Ponchos mixed or half-mixed, with or without warp of commoner material. L.W.....kilo.	0	8	00
736	Hairnets and moustache holders. L.W ..... ,,	3	6	00
737	Reticules of velvet, plush, or other tissue, with or without parts of common metal. L.W .....kilo.	0	9	00
738	Dress preservers with or without rubber. L.W ..... ,,	0	6	00
739	Quilts: stuffed with cotton. L.W ..... ,,	0	4	50
740	Stuffed with feathers. L.W ..... ,,	0	7	20
741	Coverlets, table and like covers: embroidered, with or without lining. L.W .....kilo.	2	7	00
742	Plain or trimmed. L.W ..... ,,	1	5	00
743	Corset covers of tissue, with or without ornaments ....doz.	1	6	00
744	Hats: of plush or other tissue of silk, without any ornament, for women or girls.....each	0	1	80
745	The same, trimmed ..... ,,	0	8	00
746	Of plush, high crown, for men ..... ,,	0	2	25
747	For clergymen, diplomatists or the military, without feathers or ornaments .....each	0	4	00
748	Of the foregoing number, with ornaments or embroideries.....each	0	6	00
749	Sunshades, parasols or umbrellas, plain, with ribs up to 40 cm .....doz.	1	2	00
750	Larger sizes ..... ,,	1	8	00
751	Ornamented or embroidered..... ,,	2	4	00
752	Knitted wares with sewing, in unenumerated articles, whatever be the form of the stuff. L.W .....kilo.	1	3	50
753	Bands and insertions: embroidered, fluted, open-worked or goffered ("*tulquados*"), including stoles, figures or applications. L.W .....kilo.	2	0	00
754	Braces with or without admixture of commoner material. L.W .....kilo.	0	5	75

Nos.	Goods.	Duties. £	s.	c.
	Clothing: Dressing gowns, capes, blouses, large and small mantles, coats, mantles, morning gowns, wraps, pelerines, polka jackets, underskirts and skirts, dresses, tunics and all other wearing apparel not specially mentioned, for women, girls and infants:			
755	Of plush or velvet. L.W.....kilo.	3	5	00
756	Of other kinds.....,,	3	0	00
757	Fancy clothing (Dutiable under the corresponding numbers, according to kind, with a surtax of 80 %.)			
758	Outer clothing, unenumerated, for men and boys. L.W.....kilo.	1	3	50
759	Waterproof clothing. L.W.....,,	0	4	50
	SECTION V.—PELTRIES.			
	Group 1.—Hides and Skins.			
760	Leather of all kinds, prepared, tanned, bleached, dyed or varnished, including kid, for footware or other purposes. L.W.....kilo.	0	1	25
761	Pressed, or worked, for furniture backs or seats or for other purposes. L.W.....kilo.	0	2	00
762	Lengths or bands, whether decorated or not, for upholsterers. L.W.....kilo.	0	2	40
763	Cuttings without sewing, complete or incomplete, for footwear. L.W.....kilo.	0	1	50
764	Bands or cuttings for inside of hats or other purposes. L.W.....kilo.	0	2	40
765	In any other form not specified, without sewing. L.W.,.	0	2	00
766	Parchment for all purposes, except drum parchment. L.W.....kilo.	0	4	00
767	Sole: bleached or dyed. L.W.....,,	0	0	30
768	Varnished, called cow leather. L.W.....,,	0	1	00
	Skins with the hair on, not tanned:			
769	Of goats and sheep. L.W.....,,	0	0	20
770	Of neat cattle. L.W.....,,	0	0	10
771	Wet or green. L.W.....,,	0	0	04
772	Of other kinds. L.W.....,,	0	0	28
	Skins, tanned or prepared for sofa rugs:			
773	Sheep. L.W.....,,	0	0	80
774	Other kinds. L.W.....,,	0	1	40
775	Skins, ermine, swan, and other fine skins, whole or cut, for trimming wearing apparel. L.W.....kilo.	1	2	00
776	Vicuna or guanaco. L.W.....,,	0	2	00
	Group 2.—Made-up Articles.			
	Carpets: with sewing, except those classed in Nos. 773 and 774:			
777	For churches or for bed or sofa rugs. L.W.....kilo.	0	4	00
778	Saddlebags and valises for horsemen. L.W.....,,	0	1	30
779	Harness complete or incomplete, single, for carriages ..set	2	2	50
780	For large and small carts.....,,	0	9	00
781	Satchels, combined or not with another material, for schoolboys. L.W.....kilo.	0	1	35
782	Buttons covered with leather, for furniture or carriages. L.W.....kilo.	0	1	80
783	Headstalls, reins, halters and cruppers, with or without parts of metal. L.W.....kilo.	0	2	00
784	Hat cases with or without frame of cardboard or wood,,	0	1	20
785	Footwear: for the military and heavy-soled boots for hunters and miners, with or without nails or screws. L.W.....kilo.	0	1	40
786	Of other kinds. L.W.....,,	0	2	00
787	Saddlecloths of all kinds. L.W.....,,	0	2	25
788	Portfolios, cigar-cases, purses, card-cases and reticules: of common leather, combined or not with other materials, with or without accessories. L.W.....kilo.	0	2	25
789	Of Russia leather or imitations thereof or of other fine skins, with or without accessories. L.W.....kilo.	0	6	40
790	Of the foregoing number, with parts of fine metal..*ad val.*		30	%
791	Cartridge cases and belts for hunters and the military. L.W.....kilo.	0	1	80
792	Helmets with or without parts of metal, for firemen.....		Free.	
793	Belts, without ornaments, with or without clasps, for men. L.W.....kilo.	0	0	90
794	With or without buckle or plate of common metal, for the military, women or girls. L.W.....kilo.	0	3	60
	Collars of all kinds, with or without parts of metal:			
795	Horse. L.W.....,,	0	1	80
796	Dog. L.W.....,,	0	2	70
797	Harness collars. L.W.....,,	0	1	60
798	Crowns for shakos. L.W.....,,	0	1	35
799	Spur straps and stirrup leathers, with or without buckle of iron or brass. L.W.....kilo.	0	1	70
800	The same, with gilt, silvered or nickelled buckles. L.W.....kilo.	0	2	50
801	Plaid or book straps, with or without handles or other part of common metal, nickelled or not. L.W.....kilo.	0	2	00
802	Cuttings sewn, for all kinds of footwear, complete or not. L.W.....kilo.	0	1	70
803	Collars, small mantles, berthas, boas, pelerines, and other like garments, including overcoats, muffs and foot-muffs. L.W.....kilo.	1	2	00
804	Sword knots and chin straps, of all kinds. L.W.....,,	0	3	00
805	Shoes ("*escarpines*") of all kinds. L.W.....,,	0	1	70
806	Cases of leather or covered with leather: for jewellery, cigar holders or other articles for personal use. L.W.....kilo.	0	3	60
807	For plate, fancy articles or mathematical instruments. L.W.....kilo.	0	2	25
808	Cases for firearms, instruments, or for other purposes. L.W.....kilo.	0	2	00
809	Caps of leather or fur, for men or boys. L.W.....,,	0	2	50
810	Gloves: unlined, together with wrapper excluding cases,,	1	3	50
811	Lined, as above.....,,	0	9	00
812	Fencing or boxing, as above.....,,	0	4	50
813	Garters of all kinds. L.W.....,,	0	2	00
814	Large and small valises, hand bags, and travelling bags, with or without frame of other material. L.W...kilo.	0	2	00
815	The same, fitted. L.W.....	0	4	50
816	Hose, with or without parts of common metal. L.W....	0	0	30
817	Shot bags for sporting, with or without parts of common metal. L.W.....kilo.	0	2	00
818	Bags and flasks of leather for containing liquids. L.W.,,	0	1	20
819	Laces for footwear. L.W.....,,	0	1	50
820	Saddle covers ("*pellones*"), of leather with the hair on, with one or two faces.....kilo.	0	2	00
821	Holsters. L.W.....,,	0	2	00
822	Gaiters and leggings, of all kinds. L.W.....,,	0	2	00
823	Saddles: of pigskin or its imitation, with or without stirrups, stirrup leathers, double girth and cruppers.each	1	5	00
824	Of common leather or of sole leather, as above.....,,	1	0	00
825	Padded, in skeleton form, for men and boys.....,,	0	5	00
826	Bedspreads of fur.....kilo.	0	4	00
827	Braces of all kinds. L.W.....,,	0	2	25
	Bands and galloons for ornament, combined or not with tissue:			
828	Of swan or other fine skins. L.W.....kilo.	1	2	00
829	Of other furs. L.W.....,,	0	7	00
830	Scabbards, with or without parts of metal, for swords, sabres or poniards. L.W.....kilo.	0	2	70
831	Visors, with or without core of other material. L.W..,,	0	2	25
832	Clothing of leather, complete or not, for men. L.W...,,	0	3	60
	SECTION VI.—MISCELLANEOUS MADE-UP ARTICLES.			
833	Ornaments consisting of, or containing feathers, for women or girls. L.W.....kilo.	2	0	00
834	Footwear: of wool, of all kinds, with or without parts of leather, including skates. L.W.....kilo.	0	0	90
835	Of straw, of all kinds. L.W.....,,	0	0	90
836	Of rubber, or only with sole of rubber, with or without parts of other material. L.W.....kilo.	0	1	35
837	Tapes, with hooks adhering thereto, so-called "*corcheteras*".....kilo.	0	1	35
838	Belts: of fine metallic thread, for soldiers, women or girls. L.W.....kilo.	2	7	00
839	Of common or half fine metallic thread, for soldiers, women or girls. L.W.....kilo.	1	3	50
840	"*Clarin*" of silk, with borders or parts of other material, for sieves. L.W.....kilo.	1	5	00
841	Epaulettes: of fine metallic thread, with or without core of other material. L.W.....kilo.	2	7	00
842	Of common or half-fine metallic thread, with or without core of other material. L.W.....kilo.	1	3	50
843	Whips: with handle of common wood, neither painted nor varnished, for carters and drivers.....doz.	0	3	60
844	With handle of other kinds, for drivers.....,,	1	2	00
845	Riding.....,,	0	9	00
846	In the shape of sticks, with or without thong.....,,	0	4	00
847	With handle of tortoise shell, ivory, mother of pearl or silver, or with ornaments or incrustations of such materials.....doz.	2	7	00
848	Sword knots: of fine metallic thread, with or without core of other material. L.W.....kilo.	2	7	00
849	Of common or half fine metallic threads, with or without core of other material. L.W.....kilo.	1	3	50
850	Stirrups: of wood, covered with leather.....doz. pairs	1	0	80
851	Covered, for women's saddles, imported single.....doz.	0	9	00
852	Caps of straw or horsehair, for men or boys.....,,	0	4	50
853	Waterproof for bathing. L.W.....,,	0	2	70
854	Dressing and sewing cases of all kinds, fitted. L.W...,,	0	4	50
855	Ornaments: for clergymen, and all other articles for church use, not enumerated in other tariff numbers (except monstrances, sacred vases, and other articles of metal, for the same use)—according to the material of which they are made.....*ad val.*		30	%
856	The same, and other articles for worship, when imported direct from the ports of shipment, on account of congregations, monasteries or churches for which they are intended.....		Free.	
857	Chinese sunshades, large, to be fixed to the ground. L.W.....kilo.	0	1	35
858	Reticules and purses: of beadwork. L.W.....,,	0	2	70
859	Of common metal, of any shape, nickelled or not, including those of metal beads. L.W.....kilo.	0	3	20
860	Of white metal or of other common metals, silvered or gilt. L.W.....kilo.	0	4	50
861	Life-preservers: of rubber. L.W.....,,	0	0	90
862	Of cork. L.W.....,,	0	0	50
	Hats, toques and bonnets, for women or girls:			
863	Of straw, palm leave, esparto, chip, or other similar textile fibres, not mounted and without any ornament, so-called shapes.....doz.	0	4	50
864	Of the same material, with ribbons around the crown only.....doz.	0	7	00
865	The same, ornamented, unfinished or prepared to be finished.....doz.	1	3	50
866	The same, with common ornaments of silk or other material with or without common feathers.....doz.	2	4	00
867	The same, with fine ornaments of blondes, silk tissues, fine feathers, &c.....each	0	6	00
868	Of passementerie of straw, horsehair or its imitations, and those called "*de paja de seda*", not trimmed, with or without small ornaments of other material....doz.	1	2	00
869	Of straw, palm leaf or its imitations, without ornaments or lining, for bathing.....doz.	0	2	25
	Hats for men or boys:			
870	Of straw, palm leaf, chip, &c., mounted, with or without ribbons and linings.....doz.	0	5	40
871	Of toquilla straw or Macora, so-called Panama hats..each		8	00
872	Divers' clothing, with or without helmet, tubes or other accessories.....each	2	0	00
	SECTION VII.—FURNITURE.			
	Group 1.—Furniture of Wood.			
	Chests of drawers, bedsteads, &c.:			
873	Bedsteads with or without webbing, cabinets, desks, étagères, washstands, tables, wardrobes, gueridon tables, and generally all furniture of common wood not enumerated in other numbers, put together or not, with			

SECTION VII.—FURNITURE—continued.

Nos.	Goods.	Duties. £ s. c.
	or without marble or mirror, whether or not varnished, lacquered, waxed or painted. G.W ..... kilo.	0 0 13
874	The same, of fine wood such as mahogany, cedar, beech, jacaranda, walnut, rosewood, sandal, thuya or other like, solid or veneered, including show-cases ("*chineros*"). G.W ..... kilo.	0 0 34
875	Coffins with or without plate glass or accessories, whether or not padded with silk or ornamented with other materials except fine metals ..... each	4 5 00
876	Benches, chairs, chairs for dentists and hair dresssers, sofas, footstools and other like furniture of all kinds, covered with any tissue, leather or imitation leather, put together or not, whether or not varnished, waxed or painted and screens with silk or embroidered with silk or other material on any tissue. G.W ..... kilo.	0 0 72
877	The same, covered with a foundation stuff only. G. W. kilo.	0 0 54
878	The same, of common wood, with seat or back of the same wood put together or not, whether or not varnished or painted, with or without parts of iron. G.W. kilo.	0 0 08
879	Of the foregoing number, with seat or back of cane, shag, canvas, straw, or of sheet of perforated or open-worked wood, including those of American walnut. G. W. ..... kilo.	0 0 13
880	Of all kinds and shapes, called Vienna and similar, with or without marble or mirrors, put together or not, turned or bent or not, including those with seat at back of composition or of pressed wood. G. W. kilo.	0 0 25
881	Of common wood, with carved, engraved or gilt designs. G. W. ..... kilo.	0 0 31
882	Gilt or with incrustations or ornaments of tortoise shell, ivory, mother of pearl, porcelain, fine wood or common metal, combined or not with parts of other materials. G. W. ..... kilo.	0 1 00
883	Of osier, rush, cane or other like material, with or without parts or wood; screens of cotton or paper and show-cases ("*chineros*") not included in No. 874. G. W. kilo.	0 0 36
884	Benches of rush, common ..... ,,	0 0 05
885	Embroidering looms, of any kind of wood. G. W. .... ,,	0 0 45
886	Trunks: of camphor wood or its imitations. G. W. .. ,,	0 0 32
887	Of common wood, with or without lining of cardboard, zinc, oilcloth, or tin plate. G. W. ..... kilo.	0 0 23
888	Covered with leather or canvas. G. W. ..... ,,	0 0 45
889	Easels for painters, of any kind of wood. G. W. .... ,,	0 0 30
890	Manikins: with head. G. W. ..... ,,	0 1 30
891	Without head. G. W. ..... ,,	0 0 50
892	Writing cases, hanging or standing clothes racks, brackets, corner brackets, columns, cabinets for photographs, statuettes or music, and all other unenumerated furniture for like use or ornamental, whether or not gilt or decorated otherwise, including screens of painted wood. G. W. ..... kilo.	0 0 67

Group 2.—Metal Furniture.

Nos.	Goods.	Duties. £ s. c.
893	Coffins of iron or steel, with or without plate glass or accessories, whether or not padded with silk or ornamented with other materials except fine metals ..... each	6 7 50
894	Trunks of tin plate, steel or iron, painted or not, with or without wooden listings. G. W ..... kilo.	0 0 18
	Bedsteads and cradles of iron, with or without ornaments of brass or other material:	
895	Complete. G. W ..... kilo.	0 0 11
896	Incomplete. G. W. ..... ,,	0 0 20
	Bedsteads and cradles of iron, with only the head and foot of bronze, with or without ornaments of other material:	
897	Complete. G. W ..... kilo.	0 0 18
898	Incomplete. G. W. ..... ,,	0 0 40
	Bedsteads and cradles of bronze or nickelled metal, with or without ornaments of other material:	
899	Complete. G. W ..... kilo.	0 0 35
900	Incomplete. G. W. ..... ,,	0 0 80
	Note.—The legal weight of bedsteads and cradles or of their parts, shall be increased by 60% when imported in bales.	
901	Mattresses of wire or wire gauze, with or without parts of wood. G. W ..... kilo.	0 0 18
902	Washstands, bidets and other like furniture, of iron coated with faience, enamelled or painted, with or without accessories of the same material. G. W ..... kilo.	0 0 25
903	Gueridon tables and fancy columns, of iron, tin or zinc, with or without slab or accessories of faience, porcelain or stone. G. W ..... kilo.	0 0 36
904	Unenumerated furniture: of iron or steel. G. W .... ,,	0 0 22
905	Of bronze or copper. G. W. ..... ,,	0 0 67
906	Pedestals, shelves, brackets, hanging or standing clothes racks, and all other articles for like use or ornamental, including commercial show cases, all these articles of iron, tin or zinc, whether or not enamelled, nickelled or varnished. G. W ..... kilo.	0 0 67
907	Articles enumerated in Nos. 903 and 906, of bronze or brass, whether or not gilt or silvered or not. G. W.... kilo.	0 1 35
908	Rocking chairs, upholstered with any tissue or with leather: of iron or steel ..... each	1 1 25
909	Of bronze ..... ,,	1 8 00

SECTION VIII.—METALS.

Group 1.—Precious Metals and fine Jewellery.

Nos.	Goods.	Duties. £ s. c.
910	Amalgam: of gold or platinum for dentists ..... kilo.	1 2 00
911	Of silver ..... ,,	0 6 00
912	Jewellery: of gold or platinum, with or without brilliants, pearls, rubies or other precious stones ..... *ad val.*	3 %
913	Of silver, gilt or not, combined or not with the precious stones specified in the foregoing number ..... *ad val.*	3 %
	Note.—Only articles of adornment and ornaments to be worn on the person will be considered as jewellery, *e.g.* rings, earrings, buttons, chains, collars, diadems, charms, medallions, combs, bracelets, and all other articles ornamented with precious stones, of whatever material and shape. Utensils and practical articles such as purses, small boxes, cigar cases, match holders, tinder boxes, household utensils, handles for walking sticks or parasols, seals and other similar articles without precious stones, shall pay duty under Nos. 917, 923 or 926.	
914	Booklets: with gold foil, for gilders or for dentists. L. W kilo.	1 6 00
915	With silver foil, for gilders. L. W ..... ,,	0 6 00
916	Gold: in ingots, powder or coin ..... gramme	Free.
917	Manufactured into unenumerated articles ..... ,,	0 0 16
918	In unserviceable articles ("*en chafalonia*") ..... ,,	0 0 12
919	Passementerie of silver: with or without gilding, with or without silk core, including bullion, purl, threads, spangles and other like articles, for embroidering or for ornamenting. L. W ..... kilo.	1 5 00
920	Pearls, brilliants and rubies ..... gramme	0 1 20
921	Gems: amethysts, garnets, opals, topazes, sapphires, and other unenumerated fine stones ..... gramme	0 0 15
922	Silver: in unserviceable articles ("*en chafalonia*") .. kilo.	0 6 00
923	Manufactured into plate, fancy or other unenumerated articles, including wire ..... kilo.	1 0 00
924	In ingots or coin ..... ,,	Free.
925	Platinum: in plates or other shapes, for industry .. gramme	0 0 24
926	Otherwise manufactured ..... ,,	0 0 30
	Gold watches:	
927	With single or double case, up to m. 0.04 in diameter, measured inside the cases, including those with crystal of glass cover of any diameter ..... each	0 2 50
928	Over m. 0.04 measured as above ..... ,,	0 4 00
929	Repeating, those with calendar, precious stones, monograms or other devices ..... each	0 8 00
930	Watches of silver, of all kinds ..... ,,	0 1 00

Group 2—Steel, Tin, Iron, Lead, Zinc, rough and prepared for the Industries.

Nos.	Goods.	Duties. £ s. c.
931	Steel: in bars or sheets, G. W ..... 100 kil.	Free.
932	Perforated ..... kilo.	0 0 32
933	Zinc: in bars or in ingots. G.W ..... 100 kil.	Free.
934	In grains. G. W ..... kilo.	0 0 16
935	In plain sheets. G. W ..... ,,	0 0 02
936	In enamelled or painted sheets. G. W ..... ,,	0 0 05
937	In perforated sheets, for Venetian blinds or for other purposes. G. W ..... kilo.	0 0 24
938	Solder. G. W ..... ,,	0 0 03
939	Tin: in bars or sheets. G. W ..... 100 kil.	Free.
940	In small thin rods for soldering. G. W ..... kilo.	0 0 05
941	Rolled in foil, for bottles and other purposes ..... ,,	0 0 30
942	Iron: channelled, in sheets, whether or not tinned, painted or galvanized. G. W ..... kilo.	0 0 02
943	In bars, of any shape, and in plain plates or in sheets under three millimetres and over fifteen millimetres in thickness. G. W ..... kilo.	0 0 01
944	In plates of three to fifteen millimetres in thickness (Law of December 14th, 1903). G. W ..... 100 kil.	Free.
945	In perforated sheets. G. W ..... kilo.	0 0 08
946	In ingots, so-called pig iron ..... 100 kil.	Free.
947	Tin plate: common, unpainted and unvarnished. G. W kilo.	0 0 015
948	Varnished, painted or enamelled, without figures or inscriptions. G. W ..... kilo.	0 0 04
949	Lead: in bars or in unserviceable articles. G. W.. 100 kil.	Free.
950	In grains, for alloying. G. W ..... kilo.	0 0 10
951	Rolled in foil, for bottles or other purposes. G. W .. ,,	0 0 40
952	In sheets. G. W ..... ,,	0 0 015

Group 3.—Manufactured Articles.

Nos.	Goods.	Duties. £ s. c.
953	Button hooks, of iron or steel. L. W ..... kilo.	0 0 40
954	Oil cans, of tin plate or iron. G. W ..... ,,	0 0 36
955	Steel or iron covered for corsets or for dresses. L. W ,,	0 0 60
956	Ornaments: for buildings. G. W ..... ,,	0 0 08
957	Of steel, iron, tin plate, or zinc, whether or not galvanized, painted or varnished, for coffins. L. W..... kilo.	0 0 20
958	Of the foregoing number, nickelled or silvered. L. W kilo.	0 1 00
959	Needles: for sewing or embroidering, including those called "*capoteras*." L. W ..... kilo.	0 1 80
960	For drovers, mattress-makers or upholsterers, and needles for sailmakers or for baling. L. W ..... kilo.	0 0 60
961	For sewing machines and for weaving. L. W ..... ,,	0 0 20
962	Larding pins. L. W ..... ,,	0 0 40
963	For knitting, with or without handles. L. W ..... ,,	0 1 60
964	Wire: fencing, barbed or not. G W ..... 100 kil.	Free.
965	Steel, continuous, for musical instrument strings. L. W kilo.	0 0 70
966	Covered with cotton or paper, for flowers or for milliners. L. W ..... kilo.	0 0 80
967	Covered with silk. L. W ..... ,,	0 1 60
968	Other kinds, round or in ribbon shape ..... 100 kil.	Free.
969	Of iron, manufactured into unenumerated articles .. kilo.	0 0 32
970	Of lead or tin ..... ,,	0 0 10
	Thin wire ("*alambrillo*") up to half a millimetre in diameter:	
971	For bookbinders or flower makers and florists. L. W kilo.	0 0 40
972	Cut or prepared for bottles. G. W ..... ,,	0 0 12
973	Hook nails. G. W ..... ,,	0 0 10
974	Hasps and screw-eyes, for doors and windows. G. W.. ,,	0 0 15
975	Alphabets and numbers: for engraving. L. W ..... ,,	0 0 30
976	Stencils of iron, tin plate or zinc, for marking. L. W kilo.	0 0 50
977	Pins: common and those called "safety," without ornaments. L. W ..... kilo.	0 0 32
978	With head of faience, porcelain, or glass, without enamel or ornaments. L. W ..... kilo.	0 0 50
979	Mortars of all kinds ..... ,,	0 0 10

Nos.	Goods.		Duties. £	s.	c.
980	Curry combs. L. W	kilo.	0	0	20
981	Heaters: of hammered iron or of tin plate. G. W	,,	0	0	20
982	The same, nickelled or whitened. G. W	,,	0	0	35
983	Rings or washers of iron, for nuts. G. W	,,	0	0	10
984	Rings: of iron, with nail or screw, whether or not tinned, varnished or painted. G. W	kilo.	0	0	15
985	Double or single, for halters or other harness-makers' wares, tinned or not. G. W	kilo.	0	0	12
986	Nickelled. G. W	,,	0	0	25
987	Silvered. G. W	,,	0	0	80
988	For keys, of all kinds. G. W	,,	0	1	00
989	Handles and clamps for trunks, carriages or doors: of iron or steel, galvanized or not. G. W	kilo.	0	0	15
990	Silvered or nickelled. G. W	,,	0	0	80
991	Signboards for trade or industry, of iron, tin plate, or zinc, whether or not stamped, engraved, or nickelled. L. W	kilo.	0	0	40
992	Trays, of iron, tin plate or zinc, whether or not stamped, varnished, painted or nickelled. L. W	kilo.	0	0	35
993	Banisters, of iron. G. W	,,	0	0	08
994	Buckets of hammered iron, tin plate, or zinc, whether or not tinned or galvanized. G. W	kilo.	0	0	10
995	Baths or tubs: of hammered iron, tin plate or zinc, whether or not tinned, painted or varnished. G. W	kilo.	0	0	25
996	The same, enamelled with faïence or porcelain. G. W	kilo.	0	0	30
997	Shower baths, with their accessories. G. W	,,	0	0	36
998	Egg beaters ("*batidores*"), whether or not tinned or galvanized. L. W	kilo.	0	0	50
999	Nickelled or silvered. L. W	,,	0	0	80
1000	Butt hinges of iron or steel, of all kinds. G. W	,,	0	0	10
	Bits of iron and curb chains for bits:				
1001	Without parts of other metal. L. W	,,	0	0	50
1002	With parts of other metal. L. W	,,	0	0	80
1003	Nickelled or silvered. L. W	,,	0	1	60
1004	Key-hole guards, of steel, iron, tin plate, or zinc, whether or not painted or nickelled. L. W	kilo.	0	0	80
1005	"*Bombillas*" of tin plate, or zinc, of all kinds. L. W	,,	0	0	50
1006	Burners of tin plate or steel for gas lamps. L. W	,,	0	1	00
1007	Called "antivibrating," of iron, with or without parts of other metal. L. W	kilo.	0	0	10
1008	Buttons of iron or steel, with holes, for trousers. L. W.	kilo.	0	0	50
1009	Of any other kind, for clothing, footwear or other purposes. L. W	kilo.	0	0	60
1010	For coliars, shirt fronts or cuffs. L. W	,,	0	1	00
1011	Snaffles for horses: of iron or steel, whether or not tinned or galvanized. L. W	kilo.	0	0	60
1012	Nickelled or silvered. L. W	,,	0	1	60
1013	Braseros of iron. G. W	,,	0	0	08
1014	"*Braseritos*" for scents: of hammered iron, tin plate or zinc, whether or not tinned or galvanized. L. W	kilo.	0	0	50
1015	Nickelled or silvered. L. W	,,	0	1	20
1016	Trouser buckles. L. W	,,	0	0	50
1017	Chains of iron or steel: for carts or other purposes, the metal of the links not exceeding m. 0.010 in diameter. G. W	kilo.	0	0	08
1018	For horses and dogs, the metal of the links not exceeding m. 0.005 in diameter. G. W	kilo.	0	0	12
1019	For scales, lamps, door bolts and the like. G. W	,,	0	0	30
1020	Of the foregoing number, whitened, nickelled or silvered. L. W	kilo.	0	0	70
1021	For watches or for keys, single or in lengths to be cut to measure. L. W	kilo.	0	1	20
1022	The same, nickelled or silvered. L. W	,,	0	1	60
	Boxes, mounted or not, for packing:				
1023	Of hammered iron, tin plate, or zinc, whether or not tinned or galvanized. G. W	kilo.	0	0	20
1024	The same, painted or enamelled, with advertisements or foreign brands or trade marks. G. W	kilo.	0	1	00
1025	Safety or fireproof money boxes, of iron or steel. G. W.	kilo.	0	0	14
1026	Cash registers	each	12	0	00
1027	Small hand money boxes. L. W	kilo.	0	0	50
1028	Bells of iron or steel. G. W	,,	0	0	08
1029	With handle, of all kinds, and spring call bells. L. W	,,	0	0	72
1030	Nickelled or silvered. L. W	,,	0	1	20
1031	So-called cattle bells. L. W	,,	0	0	40
1032	Wire baskets: whether or not tinned or galvanized. L. W.	kilo.	0	0	40
1033	Nickelled or silvered. L. W	,,	0	0	80
1034	Of any shape, with bottom of enamelled iron, faïence, porcelain or glass, whether or not nickelled or silvered. L. W	kilo.	0	0	70
1035	Padlocks: of the commonest kind, unpolished, called "*de viuda*," with or without parts of other metal, whether or not varnished, galvanized or painted, including bolt padlocks, imported as above. G. W.	kilo.	0	0	25
1036	Other kinds, those with spring bolts, those with flat keys, those in the shape of "*piton*" and in general all other padlocks of better quality than those of the foregoing number. L. W	kilo.	0	0	55
1037	Chandeliers, candelabra and candlesticks: of cast iron, whether or not enamelled or painted. L. W	kilo.	0	0	20
1038	The same, nickelled or silvered. L. W	,,	0	0	60
1039	Of hammered iron, tin plate, or zinc, whether or not painted or enamelled. L. W	kilo.	0	0	25
1040	The same, nickelled or silvered. L. W	,,	0	0	80
1041	Pipes: of steel or hammered or wrought iron, in angle, elbow or straight forms, including joints. G. W	kilo.	0	0	06
1042	Of cast iron, in the same shapes. G. W. (1)	,,	0	0	04
1043	Of lead. G. W	,,	0	0	06
1044	Capitals, columns, stands and other parts of the same kind, prepared for buildings. G. W	kilo.	0	0	10
1045	Bottle capsules of tin or lead: neither painted nor enamelled. L. W	kilo.	0	0	15
1046	Enamelled or painted. L. W	,,	0	0	30
1047	With advertisements or foreign brands or trade marks. L. W	kilo.	0	0	60
1048	Capsules of tin plate, with rings or discs of cork, for beer bottles. G. W	kilo.	0	0	40
1049	Sieves and colanders: of hammered iron, tin plate, or zinc, with fine wire gauze, and those perforated for table use, whether or not tinned or galvanized. L. W	kilo.	0	0	40
1050	The same, nickelled. L. W	,,	0	0	80
1051	The same, silvered. L. W	,,	0	1	00
1052	Wire brushes, for bottles or for other purposes. L. W.	,,	0	0	30
1053	Locks: with hasps, to be placed on the outside of boxes or trunks. L. W	kilo.	0	0	30
1054	For cases, drawers or sashes. L. W	,,	0	0	60
1055	Common, for doors, similar to those manufactured in the country	doz.	0	1	80
	For doors or screen doors:				
1056	With spring latch, with knob and without key, and those with double bolt, with latch, for cabinets or wardrobes	doz.	0	2	00
1057	With spring latch, with key, without bolt	,,	0	2	90
1058	Without spring latch or knob	,,	0	3	20
1059	With latch, bolt, knob and key	,,	0	4	80
1060	With spring latch and bolt, both operated by the key	,,	1	0	00
1061	Of better kinds, and barrel locks ("*de bomba*")	,,	1	6	00
	Note.—Locks without knob, but made to receive one, shall pay as if they were provided with a knob.				
1062	Lock bolts for screw eyes. G. W	kilo.	0	0	10
1063	Cigar cases and match holders: whether or not nickelled or oxidised. L. W	kilo.	0	2	00
1064	Silvered. L. W	,,	0	4	00
1065	Zinc: manufactured into unenumerated articles G. W	,,	0	0	25
1066	In plates, for photo-engraving. G. W	,,	0	0	05
1067	Nails: of wire, called French nails, and hooks of same material, over m. 0.025 in length. G. W	kilo.	0	0	03
1068	Of iron, called "*esquinados*." G. W	,,	0	0	02
1069	Horse-shoe nails of iron. G. W	,,	0	0	06
1070	Small nails, hooks, points and tacks of less than m. 0.025 in length, for upholsterers or for other purposes, and nails with ornamental ("*adobada*") head over m. 0.025. G. W	kilo.	0	0	08
1071	Or clinch nails, under m. 0.015 in length, affixed on cardboard, for shoemakers. G. W	kilo.	0	0	20
1072	Or small nails with nickelled or silvered head, or with head of other material, for upholsterers. G. W	kilo.	0	0	60
1073	And hooks, with head of other materials, for clothes racks, whether or not nickelled or silvered. G. W.	kilo.	0	0	40
1074	Fuel-saving cooking stoves, with or without accessories of the same material. G. W	kilo.	0	0	08
	Small portable cooking stoves, burning alcohol, gas, or kerosene:				
1075	Of cast iron. G. W	kilo.	0	0	12
1076	Of hammered iron, tin plate or zinc, with or without bronze parts. G. W	kilo.	0	0	24
	Note.—Accessories of cooking stoves, of different material, pay duty separately.				
1077	Colanders of hammered iron, tin plate or zinc, perforated, for kitchen use, whether or not tinned or galvanized. L. W	kilo.	0	0	25
1078	Dog collars, of iron, tin plate or zinc. G. W	,,	0	0	25
1079	Counterweights for lamps: solid or with inner weights. G. W	kilo.	0	0	08
1080	Hollow, whether or not tinned or galvanized. G. W	,,	0	0	20
1081	Of the foregoing number, enamelled, nickelled or silvered. G. W	kilo.	0	0	30
	Cuirasses for the military (Prohibited).				
1082	Hooks, common, for dresses. G. W	,,	0	0	5
1083	Spring buttons, in the shape of discs. L. W	,,	0	1	00
1084	Nail clips. L. W	,,	0	1	50
1085	Can openers. L. W	,,	0	0	10
1086	Penknives: with one to three blades or accessories, with handle of horn, rubber, corozo, bone, wood, common metal, paste or composition	doz.	0	0	80
1087	The same, with handle of stag horn, tortoise shell, ivory, mother of pearl, or plated	doz.	0	3	20
1088	With more than three blades, with handle of horn, rubber, bone, wood or common metal	doz.	0	1	60
1089	Of the foregoing number, with handle of stag horn, tortoise shell, ivory, mother of pearl or plated	doz.	0	6	00
1090	Crosses for rosaries, and medals for all purposes, with or without inscriptions or advertisements, of iron, tin, tin plate, lead, or zinc, whether or not whitened or nickelled. L. W	kilo.	0	1	00
1091	Spoons, large or small, ladles and forks, for table service: of iron, steel, or tin plate, whether or not tinned or galvanized. L. W	kilo.	0	0	20
1092	Of Britannia metal or spelter. L. W	,,	0	0	50
1093	Nickelled or dipped in a light bath of silver. L. W	,,	0	0	90
1094	Ladles, skimmers, and forks, of tin plate or iron, tinned or not, for the kitchen. L. W	kilo.	0	0	20
1095	Knives: called Dutch knives ("*flamencos*")	doz.	0	1	16
1096	Pointed, for butchers or huntsmen, kitchen knives, and bread saws, the blade having up to m. 0.25 in length	doz.	0	1	20
1097	Larger, called hunting knives, curved or not	,,	0	1	50
1098	Round pointed with curve exceeding m. 0.30 in the blade and exceeding m. 0.07 at the broadest part of the curve, for lopping	doz.	Free		
	Table knives with or without forks of iron:				
1099	With handle of horn, rubber, bone, iron or wood except ebony	doz.	0	0	64
1100	With handle of ebony, celluloid, white metal or nickelled iron	doz.	0	1	20
1101	With solid handle, silvered only on the handles, or on the blades and on the handles	doz.	0	1	90

(1) This item being inconsistent with the provisions of Law No. 612 in force, is repealed. (*Law No. 1289 of October 13th, 1910.*)

SECTION VIII.—METALS—continued.

Nos.	Goods.	Duties. £ s. c.
1102	With handle of ivory or of silvered metal .....doz.	0 4 80
1103	,, ,, of mother of pearl and those with monogram.....doz.	0 8 00
	Carving knives, with or without forks:	
1104	With handle of horn, bone, wood or iron ..... ,,	0 4 00
1105	,, ,, of ebony, celluloid or stag horn..... ,,	0 6 00
1106	,, ,, of ivory or plated ..... ,,	1 4 40
1107	,, ,, of mother of pearl and those with monogram.....doz.	2 4 00
1108	Beads and grains of tin, iron or zinc. L.W.....kilo.	0 1 40
	Knife sharpeners, of iron, steel or emery:	
1109	With handle of horn, wood, bone or iron .....doz.	0 1 20
1110	,, ,, of celluloid, stag horn or common metal ,,	0 2 40
1111	,, ,, of ivory, mother of pearl, silvered metal or with monogram.....doz.	0 8 00
1112	Tubes ("*chisguetes*") of tin or lead, empty, in boxes, for carnival. G.W.....kilo.	0 0 80
1113	Thimbles: of iron or steel, with or without parts of other material. L.W.....kilo.	0 0 80
1114	Nickelled or silvered ..... ,,	0 1 20
1115	Axles, round, of hammered iron (Law of Dec. 14th, 1903). G.W.....kilo.	Free.
1116	For vehicles, with or without box or parts of bronze, including springs for the same. G.W.....kilo.	0 0 15
	Spurs of all kinds with or without straps:	
1117	Of iron or steel, tinned or not. L.W..... ,,	0 0 30
1118	The same, silvered or nickelled. L.W..... ,,	0 1 20
	Statues, busts and statuettes:	
1119	Of iron, or zinc, large, for edifices, gardens and patios. G.W.....kilo.	0 0 25
1120	Small, up to 0m30 in height for ornament G.W... ,,	0 0 50
1121	Of tin or lead, large, for edifices, gardens and patios. G.W.....kilo.	0 0 30
1122	Fancy for drawing rooms and halls. L.W..... ,,	0 0 60
1123	Stirrups: of iron or steel, tinned or not. L.W..... ,,	0 0 40
1124	The same, silvered or nickelled. L.W..... ,,	0 1 20
1125	Lemon squeezers, with or without parts of another material. L.W.....kilo.	0 0 35
1126	Water-closets. G.W..... ,,	0 0 10
1127	Hoops of iron or steel. G.W.....100 kil.	Free.
1128	Hooks for clothes racks: of iron, whether or not tinned or galvanized. G.W.....kilo.	0 0 15
1129	Or curtain clamps, whether or not tinned or galvanized. G.W.....kilo.	0 0 20
1130	Of the two foregoing numbers, nickelled or silvered. G.W.....kilo.	0 0 80
1131	Small hooks and eye nails: pointed or screw, for suspending pictures and for other purposes. L.W.....kilo.	0 0 20
1132	Door knockers: of iron, whether or not tinned or galvanized. L.W.....kilo.	0 0 15
1133	Nickelled or silvered. L.W..... ,,	0 0 30
1134	Hinges, door. G.W..... ,,	0 0 10
1135	Hand axes for domestic use, with or without hammer or handle and axes in the form of machetes, for kitchen use. G.W.....kilo.	0 0 10
1136	Screens of coarse wire cloth or of iron, tin plate or zinc, perforated, with or without parts of wood. G.W..kilo.	0 0 20
1137	Buckles: for harness-makers, whether or not tinned or galvanized. G.W.....kilo.	0 0 15
1138	Nickelled, oxidised or painted. L.W..... ,,	0 0 40
1139	Silvered. L.W..... ,,	0 1 20
1140	Covered with leather. L.W..... ,,	0 0 60
1141	For vests and trousers or similar purposes. L.W.. ,,	0 0 40
1142	Freezers of tin plate or iron with or without handle of wood. G.W.....kilo.	0 0 20
1143	Horseshoes. G.W..... ,,	0 0 08
	Fittings, unenumerated, for trappings, furniture, valises, and for carpenters', cabinet-makers' or harness-makers' wares in general:	
1144	Of iron, steel or zinc, whether or not tinned, galvanized or painted. L.W.....kilo.	0 0 30
1145	Nickelled or oxidised. L.W..... ,,	0 0 56
1146	Silvered. L.W..... ,,	0 1 35
	Trunk fittings:	
1147	Of iron, steel or zinc, whether or not tinned, galvanized or painted. L.W.....kilo.	0 0 15
1148	Nickelled. L.W..... ,,	0 0 20
1149	Wares of cast iron for domestic use and the like, unenumerated. G.W.....kilo.	0 0 10
1150	Of wrought iron, unenumerated. G.W..... ,,	0 0 20
1151	Furnaces for roasting coffee. G.W..... ,,	0 0 20
1152	Hair pins of iron or steel. L.W..... ,,	0 0 35
	Cages of iron or steel wire, with or without parts of another material:	
1153	Bird, whether or not tinned or galvanized. G.W..kilo.	0 0 60
1154	Nickelled. G.W..... ,,	0 1 00
1155	Silvered. G.W..... ,,	0 1 40
1156	Or larders and dish covers, with or without parts of another material. G.W.....kilo.	0 0 48
	Hanging lamps of iron, including the hooks, frames &c. but excluding globes or chimneys:	
1157	Without counterweights. G.W.....kilo.	0 0 30
1158	With counterweights. G.W ..... ,,	0 0 15
	Hand lamps:	
1159	With founts of nickelled metal. G.W..... ,,	0 0 25
1160	Of tin plate, iron or zinc for affixing to the wall. G.W	
	Tin plate manufactures: kilo.	0 0 10
1161	Without painting or enamel, whether tinned or not. G.W .....kilo.	0 0 20
1162	Varnished, painted or enamelled with faience, or porcelain. G.W .....kilo.	0 0 25
1163	Decorated with other metals or nickelled. G.W .. ,,	0 0 80
1164	Tooth picks, nail trimmers and ear spoons of iron. L.W kilo.	0 0 80
1165	Foot-scrapers with or without brush of bristles. G.W ,,	0 0 15
1166	Taps for barrels, water pipes or washstands: of tin, spelter, iron or steel, whether nickelled or not. L.W kilo.	0 0 20
1167	Silvered. L.W.....kilo.	0 1 20
1168	Keys, lock, finished or not. G.W ..... ,,	0 0 20
1169	Keys for screen doors ("*mamparas*") with knob of metal, faience, porcelain or glass. L.W .....kilo.	0 0 65
1170	Machines: meat mincing. G.W ..... ,,	0 0 20
1171	Fruit pressing or juice extracting. L.W ..... ,,	0 0 30
	Frames for photographs or pictures, combined or not with other materials:	
1172	Of tin, iron, tin plate or zinc, whether or not enamelled, nickelled, or painted. L.W.....kilo.	0 0 80
1173	The same, gilt or silvered. L.W ..... ,,	0 1 40
1174	Masks of wire. L.W ..... ,,	0 3 00
	Medals. (See Crosses.)	
	Mills of all kinds for domestic use:	
1175	With iron or wooden box, for coffee and cereals. G.W kilo.	0 0 20
1176	With box of any material, for spices. L.W ..... ,,	0 0 80
1177	Springs, for watches. L.W ..... ,,	0 6 00
1178	For standing or hanging clocks. L.W..... ,,	0 4 00
1179	Knives ("*navajas*") with handle exceeding m. 0·15; with one or two blades, for sailors or for other purposes..doz.	0 0 80
1180	Other kinds, with or without spring, except those specified in No. 2419.....doz.	0 2 40
1181	Razors, with handle of horn, bone, wood or composition doz.	0 3 60
1182	With handle of ivory, tortoise shell or mother of pearl. ,,	0 7 20
1183	With up to six extra blades, and safety razors, with or without extra blades.....doz.	0 8 00
1184	Eyelets of tin plate, iron or zinc, galvanized or varnished, for footwear or wearing apparel, including rivet hooks for footwear. L.W .....kilo.	0 0 80
1185	Pans weighing less than 46 kilogs. G.W ..... ,,	0 0 10
1186	Scoops of iron, tin plate or zinc, for money, or for groceries. L.W.....kilo.	0 0 25
1187	Lamp shades of hammered iron, tin plate, zinc, whether or not enamelled or painted. L.W .....kilo.	0 1 20
1188	Combs: of iron or steel, galvanized or not, for horses. L.W.....kilo.	0 0 40
1189	Of tin, spelter or zinc, for the hair. L.W ..... ,,	0 1 00
1190	Nuts and bolts. G.W.....kilo.	0 0 08
1191	Weights for scales. G.W ..... ,,	0 0 10
1192	Miscellaneous components of steel, exclusively prepared for the manufacture of machines. (Law of December 14, 1903.) G.W .....100 kil.	Free.
1193	Posts for telegraphs, fitted or not. G.W.....kilo.	0 0 06
1194	Latches, catches and sash fasteners. L.W ..... ,,	0 0 10
1195	Pocket whistles of tin, spelter or lead, nickelled or not. L.W.....kilo.	0 0 80
1196	Lead seals for securing packages. G.W ..... ,,	0 0 10
1197	Lead and tin manufactured into unenumerated articles. G.W.....kilo.	0 0 40
1198	The same, silvered or gilt. L.W..... ,,	0 1 00
1199	Bridges and wharves of iron or steel ....100 kil.	Free.
1200	Tubs for washing dishes. G.W .....kilo.	0 0 08
1201	Ferrules: with or without parts of other material, for walking sticks or sunshades. L.W .....kilo.	0 0 80
1202	Rivets of iron or steel. G.W ....100 kil.	Free.
1203	Springs: for collars of men's coats .....doz.	0 1 20
1204	For wigs ..... ,,	0 1 60
1205	Of wire, for furniture seats or for mattresses. G.W..kilo.	0 0 10
1206	For doors or screen doors ("*mamparas*"). L.W .. ,,	0 0 40
1207	Rails: with accessories, for railways. G.W .....100 kil.	Free.
1208	Rowels for spurs. L.W .....kilo.	0 0 25
1209	Sheaves for windows or for other purposes. L.W.... ,,	0 0 20
1210	Casters for furniture. L.W..... ,,	0 0 25
1211	Cruet stands and liqueur cases without accessories: of steel, iron, or zinc, whether or not tinned or galvanized. L.W.....kilo.	0 0 50
1212	Nickelled, and those of Britannia metal or spelter. L.W kilo.	0 0 80
1213	Silvered. L.W..... ,,	0 2 00
1214	Water tanks, mounted or not. G.W..... ,,	0 0 05
1215	Wire gauze: for sifters, window blinds, larders, etc. of ten or more threads in a sq. of 6 millimetres side. G.W kilo.	0 0 35
1216	Common, netted or under ten threads. G.W..... ,,	0 0 20
1217	Tongs for cigarettes or for other purposes, whether or not nickelled or silvered. L.W .....kilo.	0 3 00
	Scissors of iron or steel:	
1218	Of cast iron, common, unpolished or half polished with the file or with emery, with or without varnished rings, for any purpose, unenumerated, including those made from pressed wire. L.W .....kilo.	0 0 40
1219	Polished or nickelled. L.W..... ,,	0 1 20
1220	Of other kinds, unenumerated. L.W ..... ,,	0 3 20
1221	Nail, folding or not. L.W ..... ,,	0 6 00
1222	For hair dressers .....doz.	0 3 20
1223	For clipping or shearing animals, straight or curved.. ,,	0 2 80
1224	For lamps ..... ,,	0 2 40
1225	In the shape of combs, or hair and beard clippers .. ,,	0 9 60
1226	In the same shape, for shearing animals..... ,,	1 2 00
1227	With spring, for clipping or shearing animals ..... ,,	0 2 40
1228	Irons for fluting or goffering and irons for curling the hair or beard .....doz.	0 3 20
1229	Small, for curling the moustaches, up to 15 centimetres in length .....doz.	0 2 00
1230	Scissors for tailors and shoemakers, up to 28 centimetres in length .....doz.	0 6 00
1231	The same, larger sizes ..... ,,	1 0 00
1232	Printing type and clichés. G.W .....kilo.	Free.
1233	Corkscrews: spring or otherwise, with cap, and large cork drawers to be fixed to tables. L.W .....kilo.	0 1 20
1234	Folding or other, for pocket use. L.W ..... ,,	0 1 40
1235	Of other kinds. L.W ..... ,,	0 0 80
1236	Furniture knobs: of steel, iron, tin plate, or zinc, whether or not tinned or galvanized. L.W.....kilo.	0 0 40
1237	With nickelled or silvered head. L.W ..... ,,	0 0 80
1238	Screws: of iron or steel. G.W ..... ,,	0 0 15
1239	With head of faience, porcelain or glass. G.W .... ,,	0 0 70

Nos.	Goods.	Duties. £ s. c.
1240	Roasters and spits, with automatic action. G. W ....kilo.	0 0 30
1241	Rat and mouse traps: of iron or steel. G. W..... ,,	0 0 15
1242	Other kinds, and those in the shape of cages. G.W.. ,,	0 0 30
1243	Fly traps. G. W ..... ,,	0 0 40
1244	Pipes of sheet iron, riveted or not, mounted or not. G. W. kilo.	0 0 15
1245	Ribs of iron or steel, for sunshades or parasols. G. W ,,	0 0 50
1246	Girders, cross pieces ("*tijerales*"), framework, and other similar parts of iron or steel, for buildings, including expanded metal .....100 kil.	Free.
	Group 3.—Copper, and Copper Alloys, and other Metals.	
1247	Oil cans, common, button hooks, alphabets and numbers, trays, key-hole guards, "*bombillas*," burners for gas or petroleum lamps, fasteners for wearing apparel, shoe horns, baskets, needle cases, chin straps, call bells, dog collars, clasps, thimbles, bottle labels, snaffles and muzzles for horses, buckles for wearing apparel, hair pins, hooks and eyes for wearing apparel and footwear, ferrules for walking sticks or sunshades, of copper, bronze, or brass. G. W .....kilo.	0 1 20
1248	The same, whitened, nickelled, or of white metal. L. W kilo.	0 1 40
1249	The same, silvered. L. W ..... ,,	0 2 00
1250	Oilers of bronze, with screw thread (Law of December 14, 1903). G. W.....100 kil.	Free.
1251	Ornaments, of copper, bronze, brass, or white metal, whether or not nickelled or silvered, for coffins. L. W kilo.	0 1 60
1252	Wire, of copper, bronze or brass: exceeding m. 0·005 G. W.....kilo.	0 0 03
1253	Of less than m. 0·005, not covered. G. W..... ,,	0 0 15
1254	For flower makers or florists, or for milliners, covered with cotton. L. W .....kilo.	0 1 20
1255	The same, covered with silk. L. W ..... ,,	0 2 40
1256	Manufactured into unenumerated articles, combined or not with other material. G. W .....kilo.	0 1 40
1257	The same, silvered or gilt. G. W ..... ,,	0 2 40
1258	Wire, of white metal or nickelled G. W..... ,,	0 0 80
1259	Hasos, mortars, beaters, rings, screw-eyes, knobs for drawers, trunks or doors, butt hinges, braseros, large and small, letter boxes, chains for lamps, house bells, with or without accessories, candelabra and candlesticks, hawk bells, cattle bells, lock bolts, small nails and tacks, stirrups, hooks for clothes racks with or without head of other material, door knockers, hinges, buckles for trunkmakers, taps for barrels, washstands and piping, money scoops, flat candle-ticks, bedstead knobs, latches and bolts; weights for scales, encased or not in wood, sheaves, furniture casters, screws; table, toilet, and kitchen services—all these articles of copper, bronze or yellow brass. G. W .....kilo.	0 0 70
1260	The same, nickelled, whitened or dipped in a bath. G. W.....kilo.	0 0 90
1261	The same, gilt or silvered. L. W ..... ,,	0 1 80
1262	The same, of white metal. G. W ..... ,,	0 1 20
1263	Pins: common, and safety pins, without ornament. G. W kilo.	0 1 00
1264	With head of faience, porcelain, or glass, without ornaments. L. W.....kilo.	0 1 60
1265	Aluminium: in plates, bars or ingots. L. W..... ,,	0 1 00
1266	Manufactured into household, kitchen or other like articles. L. W .....kilo.	0 1 50
1267	Unenumerated articles: of copper, bronze, or brass. G. W.....kilo.	0 0 80
1268	Of white metal, nickel, or nickelled metal. G. W.. ,,	0 1 20
1269	Of "plaqué" or silvered metal. L. W ..... ,,	0 3 20
1270	Quicksilver or liquid mercury. G. W..... ,,	Free.
	Buttons, of copper, bronze, or brass:	
1271	With holes, for trousers and buttons called ("*de charqueçillo.*") L. W .....kilo.	0 0 56
1272	With or without shank, for footwear, wearing apparel or clothing ornament. L. W .....kilo.	0 1 00
1273	For collars, shirt fronts or cuffs, without gilding. L. W kilo.	0 1 50
1274	For the military. L. W ..... ,,	0 3 20
1275	Of the foregoing number, gilt or silvered. L. W .. ,,	0 6 00
1276	Clasps, corners, locks, fittings and other like parts for reticules, portfolios, books, purses, or other articles. L. W .....kilo.	0 1 60
1277	Bells of copper or bronze. G. W ..... ,,	0 0 32
1278	Padlocks: combination and similar with special mechanism. L. W .....kilo.	0 3 20
1279	Of other kinds, up to m. 0·04, measured on their greatest width. L. W.....kilo.	0 2 00
1280	Of the foregoing number, over 4 centimetres. L. W.. ,,	0 1 20
1281	Sieves and colanders: perforated or of fine wire gauze, for table use. L. W .....kilo.	0 0 80
1282	The same, nickelled or of white metal. L. W..... ,,	0 1 60
1283	The same, silvered. L. W ..... ,,	0 4 00
1284	Locks, of copper, bronze or brass, whether or not nickelled, whitened or dipped in a bath, shall pay according to kind, double the rates fixed in Nos. 1053 to 1061.	
1285	Cigar cases and match holders, of copper, bronze, or brass: whether or not nickelled, inclusive those of white metal. L. W.....kilo.	0 4 00
1286	The same, gilt or silvered. L. W..... ,,	0 6 00
	Copper, bronze, or brass:	
1287	In unserviceable articles or scrap. G. W ..... ,,	0 0 16
1288	Bars or plates .....100 kil.	Free.
1289	Foil. G. W .....kilo.	0 0 32
1290	Solder. G. W..... ,,	0 0 06
1291	Counterweights for lamps: solid or with inner weights. G. W .....kilo.	0 0 30
1292	Hollow. G. W ..... ,,	0 1 00
1293	Nickelled or silvered. G. W..... ,,	0 2 00
1294	Spring buttons, in the shape of discs. G. W ..... ,,	0 1 20
1295	Wreaths or funeral ornaments, of copper or bronze, with or without parts of other material. L. W .....kilo.	0 1 00
	Crosses for rosaries, and medals for any purpose, with or without advertisements or inscriptions:	
1296	Of aluminium, and those gilt or silvered. L. W ....kilo.	0 4 00
1297	Of copper, bronze or brass, whether or not dipped in a bath or whitened, and those of white metal. L. W kilo.	0 2 00
	Spoons, large and small, ladles and forks:	
1298	Of bronze or brass, whether or not whitened, or nickelled. L. W .....kilo.	0 0 80
1299	The same, with superficial coating of silver. L. W.. ,,	0 1 10
1300	Of white metal or nickelled. L. W..... ,,	0 1 75
1301	Of "plaqué" or silvered metal, including those of Christofle or Elkington kinds. L. W .....kilo.	0 4 00
1302	Beads and grains of copper or alloys thereof. L. W .. ,,	0 1 40
	Regalia and other like articles:	
1303	Of copper, bronze, brass, white metal or nickelled. L. W. kilo.	0 2 00
1304	Gilt or silvered. L. W. ..... ,,	0 4 00
	Spurs of all kinds, spittoons, curtain hooks or clamps, fittings for harness-makers' or carpenters' wares, door springs:	
1305	Of copper, bronze or brass. L. W. .....kilo.	0 0 80
1306	Of white or nickelled metal. L. W..... ,,	0 1 20
1307	Silvered. L. W. ..... ,,	0 2 00
1308	Statues, effigies, statuettes and busts of copper or its alloys: for buildings, gardens or patios. G. W. ..kilo	0 0 40
1309	Fancy for drawing rooms or halls. G. W. ..... ,,	0 1 80
1310	Flowers of metal beads, of enamel, tinsel or rolled metal. L. W.....kilo.	0 6 00
1311	Small hooks and eye nails of copper, with point or screw of same metal or of iron, for suspending pictures or for other purposes. L. W. .....kilo.	0 0 40
1312	Or folding clasps, whether or not nickelled or silvered, for gloves or for other purposes. L. W. .....kilo.	0 1 60
1313	Gorgets for soldiers, whether or not gilt or silvered. L. W. kilo.	0 2 00
1314	Buckles of white metal, for ornament. L. W..... ,,	0 2 00
1315	Cages or copper wire. G. W. ..... ,,	0 0 80
1316	Nickelled. G. W..... ,,	0 1 50
1317	Larders and dish covers, with or without parts of other material. G. W. .....kilo.	0 0 60
	False jewellery, comprising the articles specified in the Note to No. 913, same being:	
1318	Of fine manufacture, with or without false stones. L. W. kilo.	1 2 00
1319	With parts of tortoise shell, ivory or mother of pearl. L. W.....kilo.	0 8 00
1320	Of other kinds, with or without parts of other materials except fine metals. L. W.....kilo.	0 2 00
	Hanging lamps, including the hooks, frames, &c. but excluding globes and chimneys:	
1321	Without counterweights. G. W.....kilo.	0 0 48
1322	With counterweights. G. W. ..... ,,	0 0 10
1323	Hand lamps with bronze foot. G. W. ..... ,,	0 0 28
1324	Booklets with false gold or silver foil or aluminium foil, for gilders. L. W. .....kilo.	0 6 00
1325	Keys, clock, watch, or musical box. L. W. ..... ,,	0 1 60
1326	Lock, finished or not. L. W. ..... ,,	0 0 50
1327	Frames, photograph or picture: of copper or bronze, whether or not combined with other materials. L. W. kilo.	0 0 80
1328	The same, nickelled or of white metal. L. W. .... ,,	0 1 20
1329	Gilt or silvered. L. W. ..... ,,	0 2 00
1330	Lighters and tinder-boxes of all kinds, of copper or bronze, whether or not gilt or silvered, for smokers. L. W.....kilo.	0 0 75
1331	White metal: in bars, combined or not with antimony, including "Magnolia" and the like. L. W. ....kilo.	0 0 30
1332	In plates or thin sheets. L. W. ..... ,,	0 0 80
1333	Pastry moulds. L. W..... ,,	0 0 60
	Tinsel and enamel:	
1334	In plain sheets. L. W. ..... ,,	0 1 80
1335	Cut for flowers or ornaments. L. W..... ,,	0 3 00
1336	Ornamented with false stones or coloured beadwork. L. W.....kilo.	0 5 00
1337	Pans of copper, weighing less than 46 kilo. G. W... ,,	0 0 40
1338	Passementerie: of common metal, including bullion, purl, threads, spangles, and other similar articles, for embroidering or for ornamenting, with or without false gilding or silvering. L. W.....kilo.	0 1 60
1339	Half-fine or of common metal with fine gilding or silvering. L. W.....kilo.	0 6 00
1340	Pocket whistles of copper, bronze or white metal, nickelled or not L. W. .....kilo.	0 2 00
1341	Plates of copper, bronze or brass, perforated, plain or smooth. G. W. .....kilo.	0 0 60
1342	Powder flasks for sportsmen, of metal, whether or not nickelled or silvered. L. W. .....kilo.	0 1 75
1343	Watches of common metal: with cases of all kinds, neither gilt nor silvered.....each	0 0 20
1344	The same, silvered ..... ,,	0 0 40
1345	The same, gilt or plated ..... ,,	0 0 80
1346	Alarm clocks, of sheet iron, tin plate or brass, nickelled or not .....doz.	0 4 80
1347	Of other kinds ..... ,,	0 9 60
1348	Standing or hanging, of all kinds .....*ad val.*	40%
1349	Copper rivets.....100 kil.	0 5 00
1350	Copper wire springs for furniture. G. W. .....kilo.	0 0 48
1351	Cruet stands and liquor cases without accessories: of copper or bronze, whether or not dipped in a bath or whitened. L. W.....kilo.	0 1 00
1352	Of white metal or nickelled. L. W. ..... ,,	0 2 00
1353	Of copper or its alloys, silvered. L. W. ..... ,,	0 4 00
1354	Stoppers of common metal, with or without parts of other material, whether or not nickelled or silvered, with or without key or other safety contrivance, for bottles. L. W.....kilo.	0 1 50

SECTION VIII.—METALS—continued.

Nos.	Goods	Duties. £ s. c.
1355	Copper wire gauze, fine, for sieves, window blinds or larders, of ten or more threads in a square of 6 millimetres side. G.W. ....kilo.	0 0 80
1356	Common, netted, or under ten threads. G.W. .... ,,	0 0 50
1357	Cigarette tongs, whether or not silvered or nickelled. L.W. kilo.	0 6 00
1358	Furniture knobs: of copper or bronze, whether or not whitened or dipped in a bath. L.W....kilo.	0 0 75
1359	Nickelled. L.W. .... ,,	0 1 00
1360	Gilt or silvered and pendant knobs. L.W. .... ,,	0 1 50
1361	Tubes of copper, bronze, or brass, with or without core of other material, for bedsteads, lamps or for other purposes. G.W. ....kilo.	0 0 60
1362	Scabbards of metal, for swords, poniards or sabres. L.W kilo.	0 2 00

SECTION IX.—STONES, EARTH, CERAMIC WARE AND CRYSTALS.

Nos.	Goods	Duties. £ s. c.
1363	Beads and grains of all kinds, of composition, faïence or glass. L.W. ....kilo.	0 1 00
1364	Offers of glass. L.W. .... ,,	0 0 40
1365	Hourglasses. L.W. .... ,,	0 0 50
1366	Spectacles: of wire, and common eye-glasses, without arms or springs, with or without elastic ....doz.	0 0 40
1367	The same, with arms or springs of iron or brass, and goggles for motorists, stone cutters and other artisans doz.	0 2 00
1368	Of other kinds, with frame of steel, horn, rubber, bone or composition ....doz.	0 2 40
1369	With frame of tortoise shell or gilt metal .... ,,	0 6 00
1370	With silver frame .... ,,	1 4 40
1371	With gold frame .... ,,	2 4 00
1372	Opera glasses: with mounting of leather or unmounted, or with metal mounting, whether or not nickelled, painted or enamelled ....each	0 2 40
1373	With mounting of aluminium, tortoise shell, mother of pearl, or ivory ....each	0 6 00
1374	Marine or field glasses, of any material .... ,,	0 8 00
1375	Prismatic .... ,,	2 0 00
1376	Telescopes .... ,,	1 0 00
1377	Monocular or binocular glasses, with short handle.. ,,	0 2 00
1378	With long handle called "quizzing glasses" .... ,,	0 4 00
1379	Asbestos, in pieces or in powder. G.W. ....100 kil.	Free.
1380	Bottles: of crystal or glass, combined with gilt, silvered or nickelled metal. L.W. ....kilo.	0 1 20
1381	The same combined with cane, straw, leather, or with metals neither gilt, silvered nor nickelled. L.W..kilo.	0 0 60
1382	Of earthenware, with or without tray, for water. G.W. kilo.	0 0 10
1383	Of common glass, for liqueurs. G.W. ....100 kil.	Free.
1384	Of the foregoing number, for aërated waters or lemonade. G.W. ....kilo.	0 0 04
	Note.—Bottles of colourless glass, for containing liqueurs, shall be assessed as crystal wares, according to kind.	
1385	Buttons of faïence, porcelain or glass: for shirts and chemises or for drawers. L.W. ....kilo.	0 0 32
1386	For ornamenting clothing or for footwear. L.W.. ,,	0 0 64
1387	Studs for collars, shirt fronts or cuffs. L.W. .... ,,	0 0 96
1388	Coffee pots of faïence, porcelain or glass, with mechanism or spirit lamp ....doz.	1 9 20
1389	Boxes of faïence, porcelain or glass, for toilet powders. L.W. ....kilo.	0 0 60
1390	Stone or shell lime, quick or slacked. G.W. ....100 kil.	0 0 80
1391	Piping of earthenware or stoneware, glazed or not. G.W.(1) ....100 kil.	0 1 00
1392	Coal .... ,,	Free.
1393	Cement: of asbestos for steam tubes. G.W. .... ,,	,,
1394	Roman or Portland or hydraulic lime. G.W. .... ,,	,,
1395	Necklaces of glass, paste or composition. L.W. ....kilo.	0 2 40
1396	Funeral wreaths or other similar ornaments, of beads or flowers of crystal, faïence, porcelain, or glass, combined or not with other materials. L.W. ....kilo.	0 1 00
	Glassware not enumerated:	
1397	Common, blown, neither coloured, engraved nor cut, unpolished or slightly polished at the bottom, with or without dulled designs, including garden balls. G.W. kilo.	0 0 10
1398	Of other kinds, polished, or not only with the bottom but also with the borders polished, colourless or dull, engraved, cut, coloured, enamelled, gilt or otherwise decorated. G.W. ....kilo.	0 0 20
1399	With attachments of nickelled metal, Britannia metal, spelter or lead. G.W. ....kilo.	
1400	With attachments of gilt or silvered metal. L.W.. ,,	
1401	Flower vases, punch bowls, table centers, jardinières, card trays ("*tarjeteros*") or other like articles, simply with rings or clasps of metal, or without these accessories shall be assessed according to kind, with a surtax of 50%.	
1402	Ornamented with silver. L.W. ....kilo.	0 8 00
1403	Pocket scent bottles, with parts of common metal.. ,,	0 3 20
1404	The same, with parts of fine metal ....*ad val.*	30%
	Note 1.—Glassware with detached or separable metallic parts, shall pay according to the Tariff numbers corresponding to each of such materials.	
	Note 2.—Glassware imported in assortments shall be assessed according to the article subject to the highest rate of duty.	
1405	Demijohns of glass of any size. G.W. ....kilo.	0 0 08
1406	Lamp fonts of crystal or glass, with or without ring or fitting of metal. G.W. ....kilo.	0 0 12
1407	Distilling apparatus of stone. G.W. ....100 kilo.	0 1 60
	Effigies, figures, statues and busts, for gardens, mausoleums, patios or fountains:	
1408	Of marble or alabaster. G.W. ....kilo.	0 0 20
1409	Of plaster or chalk. G.W. ....kilo.	0 0 16
1410	Of terra cotta or other similar pastes. G.W. .... ,,	0 0 24
1411	Dials: of porcelain or enamelled, for watches ....doz.	0 1 20
1412	For standing or hanging clocks .... ,,	0 1 60
1413	Emery or ferruginous stone, in powder, for polishing steel. G.W. ....kilo.	0 0 10
	Mirrors with one or more glasses, with or without advertisements (the glasses not exceeding m. 0.70), whether or not painted, varnished or gilt:	
1414	With frame of cardboard, paper pulp, wood, zinc, tin plate or iron. G.W. ....kilo.	0 0 40
1415	With frame of copper, brass, white metal, nickelled metal, celluloid or other composition. G.W. ....kilo.	0 0 60
1416	With frame of silvered metal. G.W. .... ,,	0 1 00
1417	Hand, with handle. G.W. .... ,,	0 1 20
1418	Mirrors with glass exceeding m. 0.70, measured at their greatest length. G.W. ....kilo.	0 0 60
1419	Labels or tags of crystal, faïence or porcelain, for apothecaries or for other purposes. L.W. ....kilo.	0 0 30
1420	W.C. apparatus of faïence or porcelain, with or without parts of other material. G.W. ....kilo	0 0 10
1421	Carriage lamps ....pair	0 4 80
1422	Lanterns in general. L.W. ....kilo.	0 0 30
	Figures, cases, boxes, small baskets, candlesticks, statuettes, flower vases, artificial fruits, flower pots, fern pots, large jars, flat candlesticks and other like articles, for ornamentation or for other purposes:	
1423	Of marble or alabaster. G.W. ....kilo.	0 0 48
1424	Of onyx or other similar stones. G.W. .... ,,	0 0 64
1425	Of plaster. G.W. .... ,,	0 0 24
1426	Of terra-cotta, or of other like pastes, whether or not glazed or enamelled. G.W. ....kilo.	0 0 56
1427	Of faïence. G.W. .... ,,	0 0 20
1428	Of porcelain, crystal or glass. G.W. .... ,,	0 0 40
	Filters,	
1429	Of stoneware or clay, for filtering water. G.W. .. ,,	0 0 14
1430	Of the same materials, with parts of spelter or other metal. G.W. ....kilo.	0 0 28
1431	Of faïence, porcelain, stone or composition. G.W... ,,	0 0 20
1432	Of carbon, for bottles ....doz.	0 1 20
1433	In the shape of decanter, with or without funnel, for water ....doz.	0 8 00
1434	Pocket .... ,,	0 1 80
1435	Flowers, of faïence, porcelain, crystal or glass. L.W. kilo.	0 1 80
	Shades and globes:	
1436	Of glass, neither cut nor polished. G.W. .... ,,	0 0 12
1437	Of crystal, cut or polished, opal, dulled or decorated. G.W. ....kilo.	0 0 20
1438	Candle shades and dust guards: of crystal, of any shape and size. G.W. ....kilo.	0 0 16
1439	Buckles and ornaments of crystal or glass, not imitating precious stones, with or without mounting of common metal, for belts, hats or other purposes. L.W...kilo.	0 4 00
1440	Bricks of clay and paving stones, of any shape and size, for buildings. G.W. ....100 kil.	0 0 20
1441	Slabs of marble. G.W. .... ,,	0 2 40
1442	Sand stones, for cleaning floors. G.W. .... ,,	0 1 60
1443	Bath bricks for cleaning knives. G.W. .... ,,	0 2 00
1444	Tiles: of glazed clay, so called "*azulejos*." G.W.. ,,	0 4 80
1445	Of cement or artificial stones, called mosaics. G.W. ,,	0 2 40
1446	Of compressed asphalt. G.W. ....kilo.	Free.
1447	Fireproof bricks for boilers. G.W. .... ,,	,,
1448	Lamps: gas, of crystal or glass, including hooks, frames, &c. kilo.	0 0 24
1449	Kerosen: with fount of crystal or glass, and stand of iron, tin plate, zinc, faïence, porcelain or marble. G.W. kilo.	0 0 16
1450	With fount of crystal or glass, and stand of bronze. G.W. ....kilo.	0 0 28
1451	Of crystal or glass, hand or for fixing to the wall, with or without reflector, chimney or shade. G.W. ....kilo.	0 0 12
	Unenumerated faïence ware:	
1452	Of common clay, unglazed. G.W. .... ,,	0 0 03
1453	Of other kinds, white or coloured. G.W. .... ,,	0 0 08
1454	With covers or borders of tin or spelter. G.W. .... ,,	0 0 16
1455	With covers or parts of other common metals. G.W. ,,	0 0 20
1456	With attachments of gilt or silvered metal. L.W... ,,	0 0 50
1457	Articles enumerated in No. 1401, and heat-retaining vessels, shall be assessed according to kind, with a surtax of 60%.	
1458	Skylights of glass for vessels. G.W. ....100 kilo.	Free.
1459	Glasses: for watches. L.W. ....kilo. doz.	0 3 20
1460	For spectacles, in pairs .... ,,	0 2 40
1461	Magnifying, for cosmoramas or other purposes, with or without handle ....kilo. doz.	0 2 00
1462	Magnifying, pocket, up to m. 0.05 in diameter.. ,,	0 2 80
1463	For lanterns, "*refractantes de vidriera*" ....each	0 2 00
1464	Silvered or varnished glass for mirrors. G.W. ....kilo.	0 0 30
1465	Plate glass, not silvered, over m. 0.004 in thickness, and bevelled glass of any thickness. G.W. ....kilo.	0 0 10
1466	Double glass, common, for floors. G.W. .... ,,	0 0 06
1467	Marble: in blocks or cut, for floors. G.W. ....100 kil.	0 0 80
1468	In the rough, unpolished. G.W. ....kilo.	0 0 02
1469	In unpolished slabs. G.W. .... ,,	0 0 03
1470	In polished slabs. G.W. .... ,,	0 0 05
1471	In capitals, columns, pedestals or other architectonic and similar unenumerated ornaments. G.W. ....kilo.	0 0 16
1472	In powder, for polishing marble. G.W. ....100 kil.	0 0 80
1473	Moulds of plaster for reliefs, mouldings, &c. G.W...kilo.	0 0 02
	Mouldings:	
1474	Of stucco, cement or other like materials, whether or not painted, gilt, or silvered, for buildings. G.W. kilo.	0 0 08
1475	Of saw dust paste or other materials, with or without veneer of wood, for furniture. G.W. ....kilo.	0 0 64
1476	Mortars, of marble, faïence, porcelain, granite, glass or composition. G.W. ....kilo.	0 0 08
1477	Artificial eyes. L.W. .... ,,	0 6 00

(1) This item being inconsistent with the provisions of Law No. 612 in force, is repealed. (*Law No.* 1289, *of October* 13, 1910).

Nos.	Goods.	Duties. £ s. c.
1478	Shades of faïence, porcelain, glass or composition, for intercepting the light. L.W. .....kilo.	0 0 60
1479	Passementerie, of beadwork. L.W. ..... ,,	0 2 00
1480	Bedstead knobs, of faïence or porcelain, with or without parts of metal. L.W.....kilo.	0 0 30
1481	False pearls, of any composition. L.W. ..... ,,	0 4 80
1482	Stones: emery stones for sharpening tools. G.W..... ,,	0 0 04
1483	Common, other kinds, for the same purpose. G.W. ,,	0 0 06
1484	Oil stones, for sharpening razors. L.W. ..... ,,	0 0 40
1485	Lithographic G.W. ..... ,,	Free.
1486	For billiard tables, G.W. ..... ,,	0 0 05
1487	Called "*mollejones*," unmounted. G.W. .....100 kil.	0 2 00
1488	Millstones for flour or sugar-mills. G.W..... ,,	0 0 20
1489	Flintstone. G.W. .....kilo.	0 0 04
1490	Granite, in blocks or in other shapes, unwrought. G.W. 100 kil.	0 0 40
1491	Pumice stone, whole or in powder. G.W. .....kilo.	0 0 05
1492	Roofing slates. G.W..... ,,	0 0 02
1493	Smoking pipes: of clay. G.W. ..... ,,	0 0 12
1494	Of faïence, porcelain, kaolin, combined or not with parts of other material. L.W. .....kilo.	0 2 00
1495	Of meerschaum or its imitation, with or without parts or mouthpieces of other material. L.W. .....kilo.	2 5 00
1496	Finger plates, of glass, for doors or screens. L.W. .. ,,	0 0 20
1497	Plumbago. G.W..... ,,	0 0 05
	Unenumerated articles of porcelain:	
1498	White. G.W. ..... ,,	0 0 16
1499	Painted, gilt, enamelled, or otherwise decorated. G.W. kilo.	0 0 20
1500	Articles specified in No. 1401, and heat-retaining vessels shall pay duty according to kind, with a surtax of 60%.	
1501	Imitating mosaics or with applications of another material. G.W. .....kilo.	0 1 00
1502	With adhering parts of Britannia metal, nickelled metal, spelter or lead. G.W.....kilo.	0 0 40
1503	With adhering parts of gilt or silvered metal. L.W. ,,	0 1 00
1504	Pendants of crystal or glass for chandeliers. G.W. .. ,,	0 0 40
1505	Reducers of glass for lamps and lanterns. G.W..... ,,	0 0 40
1506	Retorts for smelting works. G.W. .....100 kil.	Free.
1507	Rosaries of glass. L.W.....kilo.	0 0 40
1508	Casters, of faïence, paste or stone, with or without parts of metal, for furniture. G.W. .....kilo.	0 0 80
1509	Talc: in sheets. G.W. ..... ,,	0 1 00
1510	In powder ..... ,,	0 0 10
1511	Earth: for clarifying wines. G.W. .....100 kil.	Free.
1512	Vegetable, for plants, and fireclay for boilers. G.W. ,,	,,
1513	Jars, of fine clay, for water. G.W.....kilo.	0 0 03
1514	Of common clay. G.W..... ,,	0 0 02
1515	Tubs or baths of marble .....each	1 0 00
1516	Knobs of faïence, porcelain, glass, or composition, with or without parts of metal, of any shape. L.W. ....kilo.	0 0 60
1517	Chalk: in cubes for schools or for billiard cues. G.W. ,,	0 0 12
1518	In tablets or in other form, for tailors. G.W..... ,,	0 0 15
1519	Common crude. G.W..... .....100 kil.	0 2 00
1520	Lamp chimneys of crystal or glass. G.W. .....kilo.	0 0 04
1521	Tubes, cylindrical, of any diameter, for other purposes. G.W. .....kilo.	0 0 20
1522	Lamp chimneys, of mica. G.W..... ,,	0 3 00
	Plain glass, unbevelled:	
1523	Colourless, of any size, up to m. 0.004 in thickness. G.W. .....kilo.	0 0 03
1524	The same, up to m. 0.70 in length and over m. 0.004 in thickness. G.W. .....kilo.	0 0 08
1525	Ribbed, white, frosted, dulled, coloured, painted, or figured, of any size and thickness. G.W.....kilo.	0 0 10
1526	White glass, special for photography, and concave or convex glass for windows, lanterns or other purposes. G.W. .....kilo.	0 0 20
1527	Special white glass for photography, called dry plates. L.W. .....kilo.	0 0 25
1528	Gypsum, crude. G.W.....100 kil.	0 1 60
	SECTION X.—WOOD.	
1529	Curtain clamps, combined or not with common metals. L.W.....kilo.	0 1 00.
	Glove stretchers:	
1530	Of common wood, varnished or not .....doz.	0 1 60
1531	Of fine wood, lacquered or not ..... ,,	0 4 00
1532	Ornaments of any wood, for furniture. L.W. .....kilo.	0 0 64
1533	Napkin rings of wood. L.W. ..... ,,	0 1 40
	Dish and other mats:	
1534	Of matting. L.W. ..... ,,	0 0 70
1535	Of wood, of any form. L.W. ..... ,,	0 1 00
1536	Trays, of wood, varnished, lacquered or japanned. L.W. kilo.	0 1 00
	Buckets and tubs:	
1537	Of wood, unpainted, painted, or varnished, with hoops of wood or of metal. G.W. .....kilo.	0 0 12
1538	Of oak. G.W. ..... ,,	0 0 18
1539	Barrels of any size, put together. G.W. ..... ,,	0 0 06
1540	The same, in shooks, composed of staves, bottoms, and hoops. G.W.....kilo.	0 0 03
1541	Sticks: only of wood, cane or reed, without handle ..doz.	0 2 40
1542	The same, with handle or parts of bone, horn, stone, common metal, or composition.....doz.	0 4 80
1543	With handle or parts of tortoise-shell, ivory, or mother of pearl.....doz.	1 8 00
1544	With handle or parts of silver ..... ,,	2 4 00
1545	With handle or parts of gold, or with precious stones *ad val.*	40
1546	Prepared for sun-shades or umbrellas, without iron ribs, with or without handles of horn, bone, stone, common metal, or composition .....doz.	0 2 40
1547	Egg beaters and small mills. G.W.....kilo.	0 0 60
1548	Key-hole guards of wood, paste or composition. L.W. ,,	0 0 50
1549	Cigar and cigarette holders, with or without parts of horn, rubber, composition, metal, or glass. L.W.....kilo.	0 2 40
1550	"*Bombillas*" of straw or chip, plaited or not. L.W... ,,	0 0 80
1551	Buttons, called button moulds, ready to be covered. L.W. kilo.	0 0 30
1552	Knobs for bell cords. L.W..... ,,	0 0 50
1553	Buttons with or without shank, for ornament, carriages, footwear or clothing. L.W. .....kilo.	0 1 40
	Cases or boxes:	
1554	Of common wood, with or without outside covering, for arms, instruments, plate, tools, or other purposes. L.W.....kilo.	0 0 40
1555	The same, of fine wood. L.W. ..... ,,	0 0 80
1556	Called Chinese, whether or not painted, gilt, silvered, or japanned, of all shapes and sizes. L.W. .....kilo.	0 1 00½
	Baskets:	
1557	For coal, including common hampers of "*totora*." L.W. kilo.	0 0 08
1558	And small baskets of reed, osier, cane or straw, lined or not with tin plate, for knives and forks, flasks, plates or paper. L.W. .....kilo.	0 1 00
1559	With or without lid, for scholars, for sewing, for bread, or for baths, and similar, lined or not. L.W.....kilo.	0 1 10
1560	Baskets: clothes. L.W. ..... ,,	0 0 50
1561	Of straw, or osier, for transporting goods. L.W... ,,	0 0 10
1562	With foot or suspending, for flowers or other purposes. L.W.....kilo.	0 1 50
1563	Of the foregoing number, lined, padded or decorated with silk. L.W. .....kilo.	0 2 50
1564	Indian cane, prepared or not, for the manufacture of furniture. G.W. .....kilo.	0 0 08
1565	Charcoal .....100 kil.	Free.
1566	Needle cases. L.W. .....kilo.	0 2 00
1567	Houses .....*ad val.*	20%
	Brushes with wooden back:	
1568	Of quitch grass ("*junquillo*") or other vegetable fibre, unpolished. L.W. .....kilo.	0 0 20
1569	Table, clothes, hair or hats. L.W..... ,,	0 1 20
1570	Tooth, nail or comb. L.W..... ,,	0 2 00
1571	Boot. L.W. ..... ,,	0 0 30
1572	For floors, windows or roofs, of bristles or horsehair with or without admixture of vegetable materials, and horse brushes. L.W.....kilo.	0 0 50
1573	Cigar cases: of common straw. L.W ..... ,,	0 1 20
1574	Of *Toquilla* or *Macora* straw. L.W..... ,,	1 0 00
1575	Woolen compasses, for chalk or for schools. L.W... ,,	0 0 40
1576	Cork: plates, pieces, or discs for nets. G.W. ..... ,,	0 0 03
1577	Stoppers for common bottles. G.W..... ,,	0 0 10
1578	,, for preserve jars. G.W. ..... ,,	0 0 40
1579	Small stoppers, up to m. 0.018 measured as their largest diameter, for phials. L.W. .....kilo.	0 0 50
1580	Stoppers, with parts or figures of tin, lead, faïence, porcelain or glass. L.W.....kilo.	0 0 60
1581	Of the foregoing number, with parts or figures of common metal, white, nickelled or silvered. L.W.kilo.	0 1 00
1582	Shapes, bands or tapes for hats. L.W..... ,,	0 1 60
1583	Soles for footwear, and other unenumerated articles of cork. L.W. .....kilo.	0 0 50
1584	Ropes of straw or of dried grass. G.W..... ,,	0 0 04
1585	Tan bark. G.W.....100 kil.	Free.
1586	Vegetable hair. G.W. .....kilo.	0 0 02
	Crosses and holy water fonts:	
1587	Of wood, with or without figures, with or without parts of common metal. L.W. .....kilo.	0 1 20
1588	Covered with silk velvet or plush, with or without parts of other material except fine metal. L.W.....kilo.	0 1 80
1589	Of paste or composition. L.W. ..... ,,	0 2 40
1590	Chinese sticks. L.W. ..... ,,	0 1 00
1591	Salad sets L.W. ..... ,,	0 1 40
1592	Common wooden spoons for kitchen use. G.W..... ,,	0 0 30
1593	Beads of wood or wood pulp called "*cocotine*." L.W. ,,	0 1 60
1594	Cradles of cane or osier, without wheels. G.W. ..... ,,	0 1 20
1595	Ladders. G.W. ..... ,,	0 0 10
1596	Brooms of twigs, with or without handle .....doz.	0 1 60
1597	Small brooms: of Chinese cane and similar. L.W. ..kilo.	0 0 80
1598	Of esparto. L.W..... ,,	0 0 60
1599	Pegs for footwear. G.W. ..... ,,	0 0 06
1600	Mats of rattan, wood or straw, for blinds. L.W. .... ,,	0 0 25
1601	Stirrups: carved, similar to those made in the country..pair	0 2 00
1602	Not carved ..... ,,	0 0 80
	Cases of wood covered or not with paper tissue:	
1603	For spectacles. L.W .....kilo.	0 0 70
1604	For jewellery or cigar holders. L.W..... ,,	0 1 40
1605	For plate or fancy articles. L.W ..... ,,	0 1 00
1606	Lemon squeezers, with or without parts of other material. L.W.....kilo.	0 0 50
1607	Hand bellows for domestic use. L.W ..... ,,	0 0 25
1608	Straw envelopes, common, for bottles. L.W ....100 kil.	0 1 50
1609	In the shape of wicker ("*red*"), with or without cap or bottom, for the same purposes. L.W .....kilo.	0 0 40
1610	Sable trees: not covered .....doz.	0 9 60
1611	Covered, and iron sable trees with or without spring doz.	1 2 00
1612	Frames for so called Mexican stirrups. G.W .....kilo.	0 0 20
1613	Curtain poles and rings. G.W ..... ,,	0 0 65
1614	Cane and rattan: rough or cut. G.W..... ,,	0 0 10
1615	Prepared for furniture seats or other purposes. G.W ,,	0 0 20
1616	Firewood. G.W.....100 kil.	Free.
1617	Liqueur cases, without accessories, whether or not varnished, japanned or painted. L.W .....kilo.	0 2 40
	Note.—Accessories pay duty separately.	
1618	Toothpicks. G.W ..... ,,	0 0 15
1619	Taps for casks. G.W..... ,,	0 0 24
	Building wood:	
1620	Guayaquil reeds.....each	Free.
1621	Tyres for carriage wheels. G.W .....100 kil.	0 0 50
1622	For vessels. G.W..... ,,	Free.
1623	Plates of pine or other common wood. G.W.....kilo.	0 0 08
1624	Staves, unwrought. G.W.....100 kil.	Free.
1625	The same, wrought. G.W .....kilo.	0 0 01
1626	Sleepers of common wood .....each	Free.

SECTION X.—WOOD—continued.

Nos.	Goods.	Duties. £ s. c.
1627	"*Lunillos*" and "*quiones*" ..... each	Free.
1628	"*Mangles*" and "*lumis*" ..... ,,	,,
1629	Half "*mangles*" and "*piñuelos*" ..... ,,	,,
1630	Masts of all kinds unwrought ..... 100 kil.	,,
	Sawn in boards, joists, beams, girders and other unenumerated shapes, per m. 0.023 in thickness:	
1631	Pine, laurel, larch and similar ..... cubic metre	,,
1632	The same, planed, tongued or grooved, or wrought in any manner ..... cubic metre	0 0 14
1633	Poplar or ash, oak and similar ..... ,,	Free.
1634	Of the foregoing number, planed, tongued or grooved ..... cubic metre	0 0 14
	Fine or cabinet makers' wood:	
1635	Cedar, unwrought. G.W ..... 100 kil.	Free.
1636	Other kinds, unwrought. G.W ..... ,,	,,
1637	Veneers for furniture. G.W ..... kilo.	0 0 16
	Wood manufactured into unenumerated articles:	
1638	Common. G.W ..... ,,	0 0 12
1639	Fine. G.W ..... ,,	0 0 40
1640	Handles: for brooms. G.W ..... ,,	0 0 12
1641	For tools with ring ("*boquilla*"). G.W ..... ,,	0 0 04
1642	Of the foregoing number, without ring. G.W ..... ,,	0 0 03
1643	Frames for pictures or paintings, of any wood, mounted or not, combined or not with other materials. L.W. kilo.	0 0 80
1644	Cake or pastry moulds or wooden rolling pins. L.W ..... ,,	0 0 20
1645	Furniture mouldings, with or without plaster, unpainted &c. G.W ..... kilo.	0 0 08
1646	Varnished, bronzed, painted, gilt or silvered. G.W ,,	0 0 20
1647	Mortars. G.W ..... ,,	0 0 12
1648	Natural or artificial moss for florists. L.W ..... ,,	0 0 80
1649	Straw: "*Toquilla*" or "*Macora*" for hat making. ,,	Free.
1650	Made up into ribbons or bands for bottles. G.W ..... ,,	0 0 16
1651	Palms or chip in common plaits, for hat making. L.W ..... kilo.	0 0 50
1652	Fine, plaited, so-called "of silk," for the same purpose. L.W ..... kilo.	0 1 00
1653	For the manufacture of brooms and for other like purposes. G.W ..... kilo.	0 0 02
1654	Other kinds, and straw prepared for binding. G.W ,,	0 0 03
	Straws for drinking (see No. 1550).	
1655	Scoops for domestic use and for groceries. G.W ..... ,,	0 0 10
1656	Wood and bark for clarifying beer. G.W ..... ,,	0 0 08
1657	Joss sticks. G.W ..... ,,	0 0 12
1658	Rods, decorated or not, for perfuming Chinese worship. G.W ..... kilo.	0 0 18
1659	Match splints. G.W ..... ,,	0 0 02
1660	Parcel holders. G.W ..... ,,	0 0 10
1661	Knitting needles. L.W ..... ,,	0 1 00
	Passementerie:	
1662	Of straw, palm or chip, without silk. L.W ..... ,,	0 4 00
1663	The same, with ornaments or parts of silk. L.W ..... ,,	0 6 00
1664	Combs of wood. L.W ..... ,,	0 1 00
1665	Ornamental combs of sandal wood. L.W ..... ,,	1 0 00
	Venetian or other blinds, with or without accessories:	
1666	Of Chinese matting. G.W ..... ,,	0 0 40
1667	Of wood, painted, with or without coloured designs. G.W ..... kilo.	0 0 25
1668	Mats of all kinds, for floors. G.W ..... ,,	0 0 12
1669	Smoking pipes, with or without mouthpieces of horn, rubber, composition, or glass. L.W ..... kilo.	0 1 00
1670	Parquet flooring of wood. G.W ..... ,,	0 0 10
1671	Pocket whistles of wood, paste or composition. L.W ,,	0 2 40
1672	Doors and windows, mounted or not: of common wood. G.W ..... kilo.	0 0 12
1673	Of fine wood. G.W ..... ,,	0 0 25
1674	Rosaries with beads of wood. L.W ..... ,,	0 2 00
1675	Wooden wheels for vehicles. G.W ..... ,,	0 0 11
1676	Bellows of "*totora*." G.W ..... ,,	0 0 08
	Large and small boards, unpainted &c.:	
1677	Of common wood, for making cases. G.W ..... ,,	0 0 01
1678	For cigar cases, or for packing small lead tubes. G.W. kilo.	0 0 06
1679	For washing. G.W ..... ,,	0 0 02
1680	For cutting bread or for other domestic purposes, and small boards for packing tissues. G.W ..... kilo.	0 0 08
1681	Chip, prepared or not for match boxes. G.W ..... ,,	0 0 02
1682	For cleaning buttons. L.W ..... ,,	0 0 16
1683	*Note.*—Cases or boxes for cigars or for packing small lead tubes, imported mounted, shall be dutiable according to the boards used in their manufacture, with a surtax of 20 %.	
1684	Heels for footwear: uncovered. L.W ..... kilo.	0 0 60
1685	Covered. L.W ..... ,,	0 2 00
1686	Cruet stands, without accessories, whether or not varnished, painted or lacquered. (Accessories are dutiable separately). G.W ..... kilo.	0 0 60
1687	Bungs for casks. G.W ..... ,,	0 0 08
1688	"*Tarsana*" or "*quillay*" and China paste ("*engrudo*"). G.W ..... kilo.	0 0 04
1689	Printing type and clichés. G.W ..... ,,	Free.
	Furniture handles:	
1690	In the shape of knobs. L.W ..... ,,	0 0 80
1691	In other shapes, and in pendant form. L.W ..... ,,	0 1 00
1692	Shafts for vehicles. G.W ..... ,,	0 0 11
1693	Sumac for tanning or dyeing. G.W ..... 100 kil.	0 1 00

SECTION XI.—COLOURING MATERIALS, VARNISHES, BITUMEN, GUMS.

Group 1.—Colouring Materials and Paints.

Nos.	Goods.	Duties. £ s. c.
1694	White lead, red lead, lamp black, umber, Sienna earth and generally all common colours in powder, not specially enumerated. G.W ..... kilo.	0 0 08
1695	Almagra, "*melusa*," ochre, common chalk, in powder and paster. G.W ..... 100 kil.	0 2 00
1696	Royal yellow, yellow or green earth and verdigris. G.W ..... kilo.	0 0 24
1697	Aniline, alizarine, fuchsine and their derivatives. G.W ..... kilo.	0 0 80
1698	Indigo. G.W ..... ,,	0 9 60
1699	Common Prussian blue called mineral blue and burnt ochre. G.W ..... kilo.	0 0 04
1700	Ultramarine blue in tablets, balls or powder, for laundresses. G.W ..... kilo.	0 0 10
1701	Fine blue called Berlin blue and the like. L.W ..... ,,	0 1 60
1702	Vermilion: common. L.W ..... ,,	0 0 30
1703	Fine, and Chinese vermilion in small packages or in other receptacles. L.W ..... kilo.	0 1 00
1704	Silver or zinc white, in powder or in cones. G.W ..... ,,	0 0 15
1705	Crayons, black or coloured, in any form. L.W ..... ,,	0 0 60
1706	Fine carmine, in tablets or in powder. L.W ..... ,,	0 8 00
1707	Cochineal and carminated lacquer, of all kinds, including liquid lacquer for confectioners. L.W ..... kilo	0 1 20
1708	Colouring with a sulphur basis ..... ,,	0 0 40
1709	,, for butter and cheese. L.W ..... ,,	0 0 80
1710	Harmless substances for sweetmeats and jams. L.W ,,	0 1 60
1711	Liquid colours for liqueurs, wines, &c. L.W ..... ,,	0 6 00
1712	Barks, berries, leaves, herbs, wood, roots, grains, and other vegetable dyeing materials in any form. G.W. kilo.	0 0 10
1713	Maypole soap. L.W ..... ,,	0 0 70
	Common paints:	
1714	Ground in oil, in large tin plate or iron cans. G.W ,,	0 0 04
1715	The same, in small receptacles, weighing up to 3 kilogrammes. G.W ..... kilo.	0 0 05
1716	Ground in water. G.W ..... ,,	0 0 05
1717	Copper paints, for ships. G.W ..... ,,	Free.
1718	So-called "enamel." L.W ..... ,,	0 0 50
1719	So-called Japanese and the like, with or without varnish and paint brushes. L.W ..... kilo.	0 0 90
1720	In small lead tubes, for oil or water painting. L.W ,,	0 1 20
1721	Common, in small cakes, on cardboard, in boxes or tablets, for schoolboys. L.W ..... kilo.	0 1 00
1722	In small cakes, of better quality, for painting or drawing. L.W ..... kilo.	0 2 00
1723	Bronze powder, called purpurine. L.W ..... ,,	0 1 00
1724	Drying powders, for painters. L.W ..... ,,	0 0 10
1725	Powders for colouring wine. L.W ..... ,,	0 4 00
	Note.—Varnish or essence of plane tree ("*platano*"), mixed or not with the so-called "our favourite" paint, shall be dutiable at the same rate as the latter.	

Group 2.—Oils, Varnishes and Industrial Gums.

Nos.	Goods.	Duties. £ s. c.
1726	Oils: whale or seal. G.W ..... kilo.	0 0 02
1727	Colza, common, in tins or barrels, and cocoanut or palm oil for soap manufacturers. G.W ..... kilo.	0 0 02
1728	Colza, refined and unrefined oils of spermaceti, non-edible earthnut, lard, rape-seed, neats' foot or pine, also impure cotton-seed oil. G.W ..... kilo.	0 0 10
1729	Of the foregoing number, refined. G.W ..... ,,	0 0 30
1730	Gasoline, naphtha, paraffine, petroleum or kerosen. G.W ..... kilo.	0 0 06
1731	Linseed, crude or boiled. G.W ..... ,,	0 0 04
1732	Black and all impure unenumerated oils, for machines. G.W ..... kilo.	0 0 06
1733	Crude petroleum ..... 100 kil.	0 0 05
1734	In small flasks, for sewing machines, watches or other purposes. G.W ..... kilo.	0 0 24
1735	Turpentine oil. G.W ..... ,,	0 0 04
1736	Tar or common mineral or vegetable pitch, for ships and other industrial purposes, including "*carbolineum avenarius*," except purified tar for medicinal purposes. 100 kil.	Free.
1737	Varnish: common, in barrels, for ships. G.W ..... kilo.	0 0 05
1738	Oily, black, for iron, in bottles or tins. G.W ..... ,,	0 0 16
1739	Copal, for carriages, furniture and railways, in bottles or tins. G.W ..... kilo.	0 9 10
1740	In flasks, for carriages, furniture or other purposes. L.W ..... kilo.	0 0 80
1741	Amber, for photographers, and varnish for restoring pictures. L.W ..... kilo.	0 1 20
1742	Prepared for coating barrels inside. G.W ..... ,,	0 0 20
1743	Benzine common or rectified, in Collas' and like original flasks. L.W ..... kilo.	0 0 12
	Boot blacking and varnish:	
1744	In paste, black, common, and liquid blacking in small stoneware jars, prepared for shining with the brush. G.W ..... kilo.	0 0 10
1745	Liquid, black, in glass receptacles. G.W ..... ,,	0 0 16
1746	Liquid, white or coloured, for colouring, cleaning, and shining boots, also cream: white, black or other colour. L.W ..... kilo.	0 0 60
1747	Jews' pitch or asphaltum. G.W ..... ,,	0 0 08
	Industrial gums:	
1748	Mastic. L.W ..... ,,	0 1 20
1749	Arabic, in pieces. G.W ..... ,,	0 0 40
1750	The same, in powder. L.W ..... ,,	0 0 80
1751	Benzoin. G.W ..... ,,	0 1 20
1752	Copal, in pieces or in powder. G.W ..... ,,	0 0 12
1753	Shellac. G.W ..... ,,	0 0 18
1754	Gutta or gamboge. L.W ..... ,,	0 1 00
1755	Olibanum or incense. G.W ..... ,,	0 0 40
1756	Liquid, for gluing. G.W ..... ,,	0 0 12
1757	Dragons' blood. L.W ..... ,,	0 1 20
1758	Tragacanth. L.W ..... ,,	0 0 48
1759	Sapodilla ("*zapote*"). G.W ..... ,,	0 0 08
1760	Grease: animal, tarred, for carts. G.W ..... 100 kil.	0 2 00
1761	Impure, of other kinds, for the same purpose. G.W. kilo.	0 0 05
1762	Saponified, and industrial olein. G.W ..... ,,	0 0 04
	Rubber or elastic gum manufactured into the following articles:	
1763	Teething rings, elastic bands for papers, tooth or nail brushes, erasers, whether or not sheathed in wood or metal, small balloons for carnival or for toys, with or without parts of other material, bicycle tyres, hose or tubes for irrigators or nursing bottles, insoles for	

Nos.	Goods.	Duties. £	s.	c.
	tootwear, tobacco pouches, stoppers and all other similar articles of soft rubber not specially tariffed. L.W.....kilo.	0	1	50
1764	Buckets, bed-pans, troughs, funnels, urinals and other similar articles of indurated or vulcanized rubber. L. W.....kilo.	0	1	20
1765	Cushions of rubber strengthened or not with wood, for billiard tables. G. W.....kilo.	0	1	00
1766	Key-hole guards, cigar and cigarette holders, cigar cases and match boxes, counters, calls and whistles, card cases and other articles of the kind, of indurated or vulcanized rubber, including napkin rings. L. W kilo.	0	2	00
1767	Rubber tyres for automobiles. G. W	0	1	00
1768	Hose not specified in other numbers. G. W ..... ,,	0	0	40
1769	Paraffine in paste, whole or broken. G. W..... ..	0	0	02
1770	Combs of rubber. L. W ..... ,,	0	1	50
	Braid combs of rubber:			
1771	For chignon or for fixing the hair, including hair pins. L. W .....kilo.	0	5	00
1772	Of the foregoing number, ornamented with metal or other material. L. W.....kilo.	0	7	50
1773	Pitch: Greek, or Castilian. G. W	0	0	04
1774	Common for soap works .....100 kil.	0	0	20
	Slabs of rubber:			
1775	Open-worked or figured, for floors. G. W .....kilo.	0	0	60
1776	Plain, combined or not with tissue, cut or in pieces, for the same or other purposes. G. W .....kilo.	0	0	40
1777	Tallow: rendered. G. W .....100 kil.	0	1	20
1778	Rough. G. W ..... ,,	0	1	00

SECTION XII.—*LIVE ANIMALS.

1779	Asses: ordinary .....each	0	4	00
1780	For breeding .....According to appraisement	Free.		
1781	Horses: ordinary .....each	3	0	00
1782	For breeding .....According to appraisement	Free.		
1783	Goats ..... ,,	,,		
1784	Sheep..... ,,	,,		
1785	Mules .....each	1	0	00
1786	Pigs .....According to appraisement	Free.		
1787	Neat cattle: ordinary ..... ,,	,,		
1788	For breeding ..... ,,	,,		
1789	Birds: farm poultry ..... ,,	,,		
1790	Other .....*ad val.*	10%		

SECTION XIII.—STATIONERY.—PAPER AND CARDBOARD.

Group 1.—Stationery.

1791	Almanacs: leaf .....kilo.	0	0	12
1792	Of other kinds with frame of cardboard, common metal or composition, with or without ratchet for altering the dates. L. W .....kilo.	0	0	80
1793	Paas, stamp inking. L. W ..... ,,	0	0	64
1794	Office sand of any material. G. W..... ,,	0	0	50
1795	Paper fasteners. L. W ..... ,,	0	2	00
	Boxes:			
1796	Of tin plate or iron, put together or not, with or without compartments, whether or not painted, varnished or stamped, for office use. L. W .....kilo.	0	0	30
1797	Of fire wood or composition, for pens or other office requisites. L. W .....kilo.	0	1	20
1798	Of common wood, for the same purpose. L. W.... ,,	0	0	64
	Blotting pads or writing cases:			
1799	Of cardboard or blotting paper, lined or not with oilcloth or stud. L. W .....kilo.	0	0	50
1800	The same lined with leather. L.W ..... ,,	0	1	40
1801	Portfolios called "*bibliorhaptes*" and the like, with or without adapted springs, mounted or not, for filing papers. L. W .....kilo.	0	0	40
1802	Tapes, inked, for typewriting machines. L. W .... ,,	0	0	40
1803	Lip glue. L. W ..... ,,	0	0	40
1804	Compasses of metal, not in cases, for writing desks. L. W kilo.	0	1	20
1805	Composition called "Eureka" and the like, in double or single flasks, for erasing ink .....doz.	0	2	00
1806	Counting machines .....each	3	0	00
1807	Pencil sharpeners: of copper or bronze. L. W. ....kilo.	0	0	80
1808	Of tin, iron or spelter. G. W ..... ,,	0	0	20
1809	Paper cutters: of bone. L. W ..... ,,	0	4	00
1810	Of wood. L. W ..... ,,	0	2	00
1811	Of tortoise shell, ivory or mother of pearl. L. W.. ,,	1	6	00
	Drawing pins:			
1812	Of iron, tin plate or zinc. L. W..... ,,	0	1	20
1813	Of other metals, nickelled or not. L. W ..... ,,	0	2	40
1814	Stamps of paper or leather. L. W..... ,,	0	2	40
	Pencil racks or rests:			
1815	Of copper, bronze or brass. L. W..... ,,	0	1	00
1816	Of iron. L. W ..... ,,	0	0	60
	Cases:			
1817	Of common wood, empty, for mathematical or drawing instruments. L. W.....kilo.	0	0	60
1818	The same, of fine wood. L. W ..... ,,	0	1	20
1819	Hectographs for reproducing handwriting. L.W..... ,,	0	1	00
1820	Sealing wax, in sticks. L. W..... ,,	0	0	60
1821	Fountain pens of rubber or common metal with ink and stylographs .....doz.	0	4	00
	Pencil cases:			
1822	Of brass, blanched, nickelled or of white metal, for drawing, called crayon holders ("*portalapices*") .....doz.	0	1	20
1823	Of tin plate, tube form, with pencil and pen or prepared to receive same. L. W .....kilo.	0	0	80
1824	Of brass, white metal or nickelled, for pencil leads or pen, with or without such accessories .....doz.	0	1	80
1825	Of the foregoing number, gilt or plated ..... ,,	0	4	80
1826	Of gold, with or without pen .....gramme	0	0	16
1827	Of silver, without gold pen .....kilo.	0	3	00

*Animals destined for Botanical or Zoological gardens are admitted duty free

Nos.	Goods.	Duties. £	s.	c.
	Pencils:			
1828	With large round or flat lead, for artisans. L. W..kilo.	0	0	80
1829	Common, of white wood, for writing or drawing. L. W kilo.	0	1	00
1830	Of other kinds, of any colour. L. W..... ,,	0	2	00
1831	Pointed, with point sheaths and thin pencils for portfolios. L. W .....kilo.	0	3	20
1832	Slate cased in wood. L. W ..... ,,	0	0	40
1833	Of the foregoing number, uncased. L. W ..... ,,	0	0	16
1834	Leads, of any colour, uncased, for pencil cases. L. W kilo.	0	3	00
1835	Notebooks. (Dutiable as Portfolios, according to kind, with a rebate of 50%.)			
1836	Pen wipers and stamp, &c., dampers of faience, porcelain or glass, with or without brush or sponge. L. W kilo.	0	0	32
1837	Penholders: of ivory, tortoise shell or mother of pearl, with or without tube of common metal. L. W..kilo.	1	3	00
1838	Of horn, rubber, composition, cork or bone. L. W ,,	0	2	40
1839	Fine, with gilt tube. L. W ..... ,,	0	6	00
1840	The same, with gold tube. L. W ..... ,,	4	0	00
1841	Of tin plate or unpolished wood. L. W ..... ,,	0	0	60
1842	Of polished wood. L. W ..... ,,	0	1	00
	Typewriting machines:			
1843	With keyboard .....each	2	0	00
1844	Without keyboard ..... ,,	1	0	00
1845	Machines: for perforating cheques and for numbering ,,	0	4	00
1846	For wire-stapling, with or without accessories. L. W kilo.	0	0	80
1847	Wafers of all kinds. L. W ..... ,,	0	0	60
1848	Writing cases of wood, paper pulp or composition. L. W kilo.	0	0	80
	Paper weights:			
1849	Of iron, nickelled or not. L. W ..... ,,	0	0	80
1850	Of copper or bronze. L. W ..... ,,	0	1	60
1851	Of faience, porcelain or glass. L. W..... ,,	0	1	20
1852	Of the foregoing number, with parts of common metal. L. W.....kilo.	0	1	60
1853	Slates: of cardboard. G. W ..... ,,	0	0	15
1854	Of stone, with or without frame, for school children. G. W .....kilo.	0	0	06
1855	Of faience, stone, porcelain or composition, for offices. G. W.....kilo.	0	0	60
1856	Pens: common metal. L. W ..... ,,	0	2	40
1857	Quill, cut or not. L. W..... ,,	0	2	00
1858	Gold .....gramme	0	0	15
1859	Presses: of iron, with or without beam, for copying letters. G. W.....kilo.	0	0	10
1860	Of wood or iron, portable, in book form, for the same purpose. G. W.....kilo.	0	0	20
1861	Stamping. G. W..... ,,	0	0	20
1862	And apparatus called copygraphs, mimeographs and the like, unenumerated, for manifolding .....each	0	8	00
	Erasers, office:			
1863	With handle of horn, bone or wood. L. W .....kilo.	0	1	60
1864	With handle of tortoise shell, ivory or mother of pearl. L. W.....kilo.	1	0	00
1865	Rules: of common wood. L. W..... ,,	0	0	50
1866	Of cabinet-makers' wood, with or without fillets of metal. L. W.....kilo.	0	1	00
1867	Squares, straight angular or other form, for linear drawing, including those of rubber. L. W .....kilo.	0	1	20
1868	Springs for papers, of iron, copper or bronze, loose, and springs of the same kind of metals with woollen or cardboard foundation attached. L. W.....kilo.	0	1	00
1869	Blotters: common, with mounting of metal or in form of roller, whether or not nickelled. L. W .....kilo.	0	0	80
1870	With mounting of wood. L. W ..... ,,	0	0	40
	Stamps of metal:			
1871	With handle of wood or metal, for sealing wax or ink, engraved or not .....doz.	0	3	00
1872	Rotary, with or without mechanism for altering dates, engraved or not .....doz.	0	7	20
1873	Of the foregoing number, with handle of ivory or mother of pearl. (Dutiable with a surtax of 60%.)			
1874	Stamps of rubber .....doz.	0	2	80
1875	Ink: For lithographers or printers. G. W .....kilo.	Free.		
1876	Liquid, writing. G. W ..... ,,	0	0	08
1877	In sheets, powder or paste, for writing. L. W .... ,,	0	1	40
1878	For marking or for seals. L. W ..... ,,	0	0	70
1879	Indian, in paste or liquid and ink prepared for copying by the hectograph. L. W. .....kilo.	0	1	50
1880	Red, writing. L. W ..... ,,	0	0	20
1881	In paste, common, for marking passages. G. W .. ,,	0	0	14
1882	Inkstands: of all kinds, for the pocket. L. W..... ,,	0	1	20
1883	Of faience, porcelain or glass. L. W ..... ,,	0	0	32
1884	Of the above number, in the form of tablets ("*tablas*") or figures, whether or not combined with other materials. L. W.....kilo.	0	0	64
1885	Of lead or spelter, for school children. L. W..... ,,	0	0	12
1886	Type for offices: of copper or bronze. L. W ..... ,,	0	0	60
1887	Of rubber. L. W..... ,,	0	1	80

Group 2.—Cardboard, Paper and Manufactures thereof.

1888	Ornaments of cardboard or paper, whether or not enamelled or painted, for coffins. L. W .....kilo.	0	1	00
	Albums:			
1889	With covers of paper or cloth. L. W ..... ,,	0	0	60
1890	,, of common leather. L. W ..... ,,	0	1	00
1891	,, of paste, fine skins or of silk. L. W .. ,,	0	2	80
1892	,, of tortoise shell, ivory or mother of pearl. L. W .....kilo.	0	3	00
1893	*Note.*—Albums with engraved models of postage stamps are dutiable, according to kind, with a surtax of 25%. Albums with easels or musical box shall be assessed in the same manner, with a surtax of 40%.			
1894	Frames of cardboard for shakos or kepis. L. W ....kilo.	0	0	20
1895	Letters and numbers of cardboard or paper, whether or not enamelled, painted, gilt or silvered. L. W ..kilo.	0	3	20

SECTION XIII.—STATIONERY.—PAPER AND CARDBOARD—continued.

Nos.	Goods.	Duties. £	s.	c.
1896	Napkin rings, dish mats, trays, boxes, plates, liqueur cases, cruet stands without requisites, and all other similar articles of compressed paper or paper pulp, whether or not varnished, enamelled or painted. L. W ...kilo.	0	1	00
1897	Printed advertisements and advertising almanacs. (Law, of Nov. 4, 1886.) G. W ...kilo.	0	0	02
	Note.—This number only includes a manacs of apothecaries and commercial or industrial advertisements on cardboard or paper, neither illustrated nor framed.			
1898	Pails of paper-pulp or cardboard. L. W ...kilo.	0	0	80
1899	Small flags of paper for decorating sweets. L. W ...	0	1	20
1900	Key-hole guards and furniture knobs of paper-pulp or cardboard. L. W ...kilo.	0	1	00
1901	Paper bags: without printing, for packing. G. W ... ,,	0	0	01
1902	Of the foregoing number, glossy. G. W ... ,,	0	0	10
1903	Of the foregoing numoers, with inscriptions or marks of commercial or industrial establishments. G. W ...kilo.	0	0	20
1904	Buttons of cardboard or paper pulp, for ornamenting clothing or footwear. L. W ...kilo.	0	0	60
1905	Boxes: common, for packing candles. G. W ... ,,	0	0	06
1906	Common, for packing other goods. G. W ... ,,	0	0	10
1907	Covered with glossy paper, whether or not bronzed, gilt or silvered. G. W ...kilo.	0	0	32
1908	Match. G. W ... ,,	0	0	08
1909	Hat. G. W ... ,,	0	0	24
1910	Guitare, bandore, mandoline or violin with or without lining of paper or tissue other than silk ...each	0	1	00
1911	The same, for violincellos and double basses... ... ,,	0	2	40
1912	Bags, baskets, cornets and other similar containers for sweetmeats, with or without silk fastenings, including crackers and those containing paper clothing. L. W ...kilo.	0	1	20
1913	Of the foregoing number, covered with any tissue other than silk, with or without ornaments of any other material not being fine metal. L. W ...kilo.	0	1	80
1914	Unenumerated boxes, prepared to hold plate or any other articles, whether or not covered with paper or tissue other than silk. L. W ...kilo.	0	1	20
1915	Decalcomanies. L.W ... ,,	0	1	20
1916	Portfolios, cigar cases and card cases, of cardboard lined or not with paper or tissue other than silk. L.W.kilo.	0	0	40
	Cardboard:			
1917	Common, non-satiny and uncovered. G.W. ... ,,	0	0	02
1918	Common, covered with paper on one side only, special for packing candles. G.W. ...kilo.	0	0	04
1919	Tarred, for roofing. G.W ... ,,	0	0	05
1920	Of asbestos, for roofing. G.W ... ,,	0	0	16
1921	Covered with glossy paper, including common cardboard for tickets. G.W ...kilo.	0	0	12
1922	Cut out for tickets, printed or not. G.W ... ,,	0	0	16
1923	Oiled, for copying presses, and waterproof tissue, for the same purposes, also cardboard cut out for playing cards. L.W ...kilo.	0	0	60
1924	Perforated for embroidering ... ,,	0	0	40
1925	Manufactured into unenumerated articles. L.W ...	0	0	50
	Card, white or coloured:			
1926	Transparent. G.W ... ,,	0	0	24
1927	Non-transparent and card for wrapping silk goods. G.W ...kilo.	0	0	12
1928	Wreaths or funeral ornaments... ,,	0	1	60
	Books:			
1929	With maps, scientific engravings, or lessons of science, with printed cover, for the exclusive use of schools, and mural tablets for intuitive teaching. G.W..kilo.	0	0	03
1930	Printed and newspapers, bound or not. G.W... ,,	0	0	06
1931	With models of handwriting or drawing. G.W... ,,		Free.	
1932	Blank of other kinds, for writing, including books of tissue paper. G.W ...kilo.	0	0	20
1933	Collars, cuffs and shirt fronts of paper or of paper with tissue. L.W ...kilo.	0	2	00
1934	Drawings of all kinds and models on paper or cardboard, for embroidering or for fret sawing wood. L.W. kilo.	0	0	80
1935	Prints, chromos, chromo-lithographs, lithographs and oleagraphs, printed, engraved or lithographed on paper, cardboard or tissue. L.W ...kilo.	0	1	20
1936	For bookmarkers, with or without open-worked parts, fancy cards for congratulations also for collections or cutting out. L.W ...kilo.	0	1	00
1937	*Note.*—Prints in envelopes shall be weighed together with the envelopes. Those collected in books with cardboard covers shall be entitled to a rebate of 40%.			
1938	Postage and tax stamps. L.W ...kilo.	0	4	00
1939	Statues, effigies and statuettes of painted cardboard or of carton-pierre, with or without pedestal of another material. G.W ...kilo.	0	0	32
	Cases of cardboard lined or not with paper or tissue other than silk:			
1940	For spectacles. L.W ...kilo.	0	0	55
1941	For jewellery or cigar holders. G.W ... ,,	0	1	20
1942	For plate or fancy articles ... ,,	0	0	50
1943	Labels of paper, with inscriptions, whether or not enamelled, gilt or silvered. L.W ...kilo.	0	2	00
1944	For match or candle boxes. L.W ... ,,	0	0	20
1945	Of cardboard or paper for marking prices. L.W .. ,,	0	0	80
1946	Paper lanterns. G.W ... ,,	0	0	30
1947	Artificial flowers and plants, ornamented or not with other materials not being silk. L.W ...kilo.	0	2	00
1948	Photo-engravings of paper or cardboard and small books ("*cuadernitos*") called "cinematographs," L.W kilo.	0	1	00
	Photographs:			
1949	On paper and transparent photographs for stereoscopes. L.W ...kilo.	0	4	00
1950	On cardboard. L.W ... ,,	0	2	40
1951	Geographical or celestial globes, plans and maps or charts, &c. G.W ...According to appaisement		Free.	
1952	Paper strips. G.W ...kilo.	0	0	10
1953	Leaves stamens, petals, calixes, and other articles for the manufacture of artificial flowers, with or without wire. L.W ...kilo.	0	2	00
	Blank books, with or without printing:			
1954	Of all kinds, for writing. G.W ... ,,	0	0	20
1955	For press copying. G.W ... ,,	0	0	32
	Printed books:			
1956	Missals, with covers of common leather ...each	0	1	60
1957	The same, with covers of celluloid, composition, or fine skins...each	0	3	00
1958	Prayer and other kinds, with covers of common leather, with corners and clasps of common metal...each	0	0	80
1959	Of the foregoing number, with covers of celluloid, composition, or fine skins ...each	0	2	00
1960	The same, with covers of tortoise shell, ivory or mother of pearl ...each	0	3	00
1961	With clasp or ornaments of gold or silver... ,,	0	5	00
1962	Other kinds. G.W ...100 kil.		Free.	
1963	Frames for pictures or paintings, of cardboard, cardboard paper, pressed paper, or paper pulp, whether or not varnished, lacquered, enamelled, silvered or gilt. L.W ...kilo.	0	1	50
1964	Masks of cardboard or cardboard paper. L.W... ,,	0	1	20
1965	Mouldings and ornaments of cardboard or paper pulp, for buildings or for furniture and other purposes, whether or not varnished, enamelled, gilt or silvered. L.W. kilo.	0	0	50
1966	Playing cards: of cotton, of all kinds...gross	0	4	80
1967	Of linen, and those of thick card, English or French ,,	1	2	00
1968	Small cards having up to m. 0.60 in length by m. 0.40 in width, with commercial advertisements, for cigarette factories. G.W ...kilo.	0	0	03
1969	Lamp shades: of paper or cardboard, mounted or not. L.W ...kilo.	0	1	20
1970	Screens, with or without stand, for intercepting the light. L.W ...kilo.	0	0	60
	Paper:			
1971	Oiled, paraffined or waxed, of any thickness, parchment paper for packing, for wrapping post cards or for other purposes. G.W ...kilo.	0	0	20
1972	Albuminized, sensitised or otherwise prepared, for photographers. L.W ...kilo.	0	1	50
1973	Cotton, wood or straw, common, non-satiny, and satiny paper called "tar paper" and the like, for packing or floors. G.W ...kilo.	0	0	06
1974	Open-worked, for decorating sweetmeet boxes or for bouquets. L.W ...kilo.	0	2	00
1975	Called "carbon paper" for copying. L.W ... ,,	0	1	80
1976	Coloured, unvarnished, for kites or for wrapping. G.W. kilo.	0	0	12
1977	For press-copying, of all kinds, and silk or rice paper, white or coloured, for wrapping, flower making or other purposes. G.W ...kilo.	0	0	30
	Note.—This number includes all unenumerated transparent or light papers not weighing more than 25 grammes per square metre.			
1978	Cut or plaited, for flask or bottle capsules. L.W ..kilo.	0	0	50
	Chinese paper:			
1979	Bound or not, for writing. G.W ... ,,	0	0	20
1980	Cut or in sheets, with gilt or coloured dots. G.W ,,	0	0	24
1981	In the same form, red, unvarnished. G.W ... ,,	0	0	60
1982	Gilt or silvered, cut or not, special for flower making. L.W ...kilo.	0	2	40
1983	For bookbinders, granulated, marbled, or imitating tissue, and glazed, varnished paper for labels and other purposes. G.W ... kilo.	0	0	25
1984	Cut, for letters or intimation cards, and paper of larger size with two or more water marks on each sheet. G.W ...kilo.	0	0	20
1985	For books, prints or other typographic works, and semi-foil paper for wrapping chocolate, of any size. G.W. kilo.	0	0	10
1986	With designs, monograms, corners and fillets gilt, silvered, or otherwise decorated, including mourning paper, current stamp paper for intimation and other letters. G.W ...kilo.	0	0	32
1987	Enamelled, of any colour, imitation gilt or silvered paper, plain or figured. L.W ...kilo.	0	1	00
1988	Toilet paper. G.W ... ,,	0	0	10
1989	Covered with tissue, for packing. G.W ... ,,	0	0	14
1990	Filtering. G.W ... ,,	0	0	16
1991	Called "*alcoy*," wheat leaf, tobacco or pulp, and other kinds of paper, for cigarettes. G.W ...kilo	0	0	32
1992	Special for mimeographs. L.W ... ,,	0	4	00
1993	Printed in the form of bills of exchange, cheques, insurance policies and shares or stocks. L.W...kilo.	0	4	00
1994	In the form of orders, invoices, accounts, receipts, memorandums, &c. G.W ...kilo.	0	0	75
1995	Bristol paper, checkered paper for plans, and paper on rollers for drawing, combined or not with tissue. G.W. kilo.	0	0	60
1996	Confetti and serpentines for carnival. G.W ... ,,	0	0	25
1997	For printing newspapers, not satiny. G.W ... ,,		Free.	
1998	Painted, for photographer's galleries. L.W ... ,,	0	0	40
1999	With ruled margin, for accounts. G.W ... ,,	0	0	28
2000	Ruled, for music. G.W ... ,,	0	0	18
2001	Cut and engraved for wrapping cigarettes. G.W.. ,,	0	0	45
2002	Cut, for cigarettes, in loose sheets, in booklets or rolled. G.W ...kilo.	0	0	60
2003	Thick, satiny or not, for wrapping or for use as pamphlet covers. G.W ...kilo.	0	0	12
2004	Blotting, of all kinds and for any purpose. G.W .. ,,	0	0	20
2005	Wall, of all kinds. G.W ... ,,	0	0	26
2006	Transparent, for tracing. L.W ... ,,	0	1	00
2007	Transparent, called "*glacier*" for windows. G.W . ,,	0	1	60

Nos.	Goods.	Duties. £	s.	c.
2008	Telegraph tapes. G.W ..... kilo.	0	0	12
2009	*Note.*—Wrapping paper, provided with inscriptions, shall be charged, according to kind, with a surtax of 25%.			
2010	Filtering paper pulp. G.W ..... kilo.	0	0	80
2011	Purses of cardboard or paper, with or without lining of tissue. L.W ..... kilo.	0	0	30
2012	Envelopes of paper, combined or not with tissue. G.W. kilo.	0	0	24
2013	Stamped or decorated, and mourning envelopes. G.W. kilo.	0	0	30
2014	Book covers: of paper, with or without vignettes or inscriptions. G.W ..... kilo.	0	1	20
2015	Of cardboard, covered with paper or tissue, as above. G.W ..... kilo.	0	1	00
2016	Cards: of cardboard, for photographs. G.W. ..... ,,	0	0	20
2017	Blank, visiting, or for writing. G.W ..... ,,	0	0	50
2018	Stamped, visiting or advertising. G.W ..... ,,	0	0	60
2019	Blank, with open-worked or relief designs. G.W. .. ,,	0	0	80
2020	Postal, of all kinds, and menu cards, with or without designs or pictures. L.W ..... kilo.	0	2	00
2021	Playing, Chinese. L.W ..... ,,	0	1	50
2022	Scabbards, of cardboard with metal fittings, for poinards. L.W ..... ,,	0	1	60
2023	Visors, of cardboard or of papier mâché. L.W. ..... ,,	0	1	10

SECTION XIV.—TOOLS, SHIPS' STORES, MACHINES AND VEHICLES.

Group 1.—Instruments and Tools for Arts and Trades.

Nos.	Goods.	£	s.	c.
2024	Groovers. G.W ..... kilo.	0	0	15
2025	Pliers, of iron or steel, of all kinds. G.W ..... ,,	0	0	25
2026	Pads for gilders. L.W ..... ,,	0	0	20
2027	Fish hooks, of all kinds. L.W ..... ,,	0	0	60
2028	Adzes, with or without handle. G.W ..... ,,	0	0	05
2029	Mortar or lime beaters and bricklayer's trowels. G.W ,,	0	0	09
2030	Benches, carpenters. G.W ..... ,,	0	0	02
2031	Frames of wood or iron, for grindstones. G.W ..... ,,	0	0	02
2032	Gimlets with or without handle. G.W ..... ,,	0	0	17
2033	Augers ("*salomónicos ó barrujos*"). G.W ..... ,,	0	0	12
2034	Bench hooks for artisans. G.W ..... ,,	0	0	03
2035	Bitbraces: with stock. G.W ..... ,,	0	0	12
2036	Without stock ..... ,,	0	0	07
2037	Bickerns and anvils of iron or steel. G.W ..... ,,	0	0	02
2038	Brads for shoemakers. G.W ..... ,,	0	0	03
2039	Brushes: whitewashing. G.W ..... ,,	0	0	12
2040	Of bristles, pure or mixed, for artisans. G.W ..... ,,	0	0	40
2041	Of vegetable materials. G.W ..... ,,	0	0	20
2042	Burnishers: of steel. G.W ..... ,,	0	0	15
2043	Of stone. G.W ..... ,,	0	0	50
2044	Burins and gravers' chisels. L.W ..... ,,	0	0	38
2045	Hollow handles, with minor tools. L.W ..... ,,	0	0	20
2046	Boxes of carpenters' tools. G.W ..... ,,	0	0	40
2047	Teasels. G.W ..... 100 kil.			Free.
2048	Cards, hand, other than vegetable. G.W ..... ,,			,,
2049	Planes, smoothing large and small, of wood or iron. G.W. kilo.	0	0	15
2050	Wax, shoemakers. L.W ..... ,,	0	0	04
2051	Chisels and cold chisels with or without handle. G.W ,,	0	0	08
2052	Glue pots of iron. G.W ..... ,,	0	0	03
2053	Sledge hammers ("*combos*") of iron or steel weighing more than 4 kilo. G.W ..... kilo.	0	0	03
2054	Compasses for artisans: of iron. L.W ..... ,,	0	0	25
2055	Of wood or wood and metal. L.W ..... ,,	0	0	15
2056	Wire cutters of all kinds. L.W ..... ,,	0	0	30
2057	Glass cutters, roller, of steel. L.W ..... ,,	0	0	23
2058	Knives of all kinds for carpenters, tanners, harness makers, coopers, shoemakers, and others, including putty knives. G.W ..... kilo.	0	0	27
2059	Dies and taps for tap drills. L.W ..... ,,	0	1	00
2060	Guages for artisans. G.W ..... ,,	0	0	12
2061	Screw-drivers. L.W ..... ,,	0	0	28
2062	Polishers ("*desviradores*"), shoemakers. L.W ..... ,,	0	0	25
2063	Diamonds: mounted on wood or metal, for glaziers. L.W. kilo.	0	3	50
2064	Black, unmounted, for rock boring. L.W ..... gramme			Free.
2065	As above, mounted on metal ..... kilo.			,,
2066	Riveting sets ("*embutidores*") of brass. G.W ..... ,,	0	0	20
2067	Bench vices and hand vices for blacksmiths and jewellers. G.W ..... kilo.	0	0	18
2068	Carving chisels, with or without handle. G.W ..... ,,	0	0	04
2069	Squares of steel, iron or wood or of wood and iron. G.W. kilo.	0	0	25
2070	Clothes wringers with cylinder of rubber or other material for laundresses. G.W ..... kilo.	0	0	10
2071	Bands with wire teeth for carding. G.W ..... ,,	0	0	15
	Filters for industrial purposes and special tissues for filters:			
2072	Of cotton, hemp, or other vegetable fibres. G.W .. kilo.	0	0	10
2073	Of wool. L.W ..... ,,	0	0	20
2074	Firmer chisels and firmer gouges, with or without handle G.W ..... kilo.	0	0	10
2075	Portable forges, with or without bellows. G.W... 100 kil.			Free
2076	Bellows for artisans. G.W ..... kilo.	0	0	04
2077	Marking-gauges ("*gramiles*"). G.W ..... ,,	0	0	15
2078	Planes and mouldings, for carpenters. G.W ..... ,,	0	0	15
2079	Axes, with or without handle. G.W ..... ,,	0	0	04
2080	Tools, unenumerated, for carpenters, tanners, harness-makers, coopers, and shoemakers. L.W ..... kilo.	0	0	10
2081	For blacksmiths. L.W ..... ,,	0	0	06
2082	For bookbinders. L.W ..... ,,	0	0	16
2083	For flower makers or florists. L.W ..... ,,	0	0	24
2084	For jewellers and watch or clock makers. L.W. .. ,,	0	0	50
2085	For other arts or trades. L.W ..... ,,	0	0	20
2086	Irons for boot strengtheners. L.W ..... ,,	0	0	30
2087	Soldering. G.W ..... ,,	0	0	20
2088	Plane and moulding. G.W ..... ,,	0	0	23
2089	For fixing hoops. G.W ..... ,,	0	0	08
2090	Blocks: of wood, for wigmakers, hatters and shoemakers' lasts. G.W ..... kilo.	0	0	05
2091	Of wood and iron for stretching boots. G.W. ..... ,,	0	0	06
2092	Magnets, of iron or steel, in small articles. L.W..... kilo.	0	0	20
2093	Lamps, small, for painters. L.W ..... ,,	0	0	30
2094	Soldering. L.W ..... ,,	0	0	40
2095	Awls: without handle. L.W ..... ,,	0	0	50
2096	With handle. L.W ..... ,,	0	0	15
2097	Lines ("*tiensas*") for artisans. L.W ..... ,,	0	0	28
2098	Emery paper or cloth. G.W ..... ,,	0	0	02
2099	Files and rasps, of any size. G.W ..... ,,	0	0	08
2100	Wrenches of iron or steel, nut or tube. G.W ..... ,,	0	0	09
2101	Hammers for artisans. G.W ..... ,,	0	0	05
2102	Putty for glaziers. G.W ..... ,,	0	0	05
2103	Mallets of wood for artisans. G.W ..... ,,	0	0	02
2104	Bits, boring, of iron or steel. L.W ..... ,,	0	0	28
2105	With graduated parts. L.W ..... ,,	0	0	60
2106	Measures: of leather or tissue, loose, for tailors or shoemakers. L.W ..... kilo.	0	0	25
2107	Of wood, bone or metal, folding, for the pocket. L.W. kilo.	0	0	50
2108	Of ivory, for the pocket. L.W ..... ,,	0	3	00
2109	Tape, of tissue, in cases not exceeding 2 metres. L.W. kilo.	0	2	00
2110	Of the foregoing number, exceeding 2 metres. L.W. ,,	0	0	40
2111	Metal tape, not exceeding 2 metres. L.W ..... ,,	0	2	50
2112	Of the foregoing number, exceeding 2 metres. L.W. ,,	0	0	40
2113	Wooden, for grain. L.W ..... ,,	0	0	12
2114	Of hammered iron, tin, tin plate or zinc, for liquids. L.W. ..... kilo.	0	0	15
2115	Of iron, steel or wood, graduated, for gauging barrels. L.W ..... kilo.	0	0	30
2116	For hatters called hat-blocking ..... each	0	1	50
2117	Grindstones, with stand of wood or iron. G.W. ....kilo.	0	0	02
	Levels for artisans:			
2118	Of bronze. G.W ..... ,,	0	0	14
2119	Of iron or steel. G.W. ..... ,,	0	0	07
2120	Of wood, with or without parts of metal. G.W. .. ,,	0	0	09
2121	Pegs of wood or bone, for shoemakers or harness-makers. L.W. ..... kilo.	0	0	20
2122	Clothes pins, spring. G.W ..... ,,	0	0	05
2123	Pincers for shoemakers. L.W ..... ,,	0	0	08
2124	And nippers for other trades, unenumerated. L.W. ,,	0	0	06
2125	Plates for shoemakers. L.W ..... ,,	0	0	25
2126	Smoothing irons of all kinds. G.W ..... ,,	0	0	01
2127	Plumb bobs for artisans: of iron or steel. L.W. .... ,,	0	0	05
2128	Of copper or bronze. L.W ..... ,,	0	0	10
2129	Nickelled. L.W ..... ,,	0	0	15
2130	Presses for carpenters or bookbinders. G.W ..... ,,	0	0	03
2131	Or small machines for fixing eyelets or for other similar purposes. G.W ..... kilo.	0	0	05
2132	Butterises for farriers. G.W ..... ,,	0	0	15
2133	Polishers of bone or wood for artisans. L.W ..... ,,	0	0	10
2134	Punches for shoemakers: with handles. L.W ..... ,,	0	0	15
2135	Without handles. L.W ..... ,,	0	0	36
	Scrapers, rollers and "*parejas*":			
2136	For shoemakers and harness-makers. L.W ..... ,,	0	0	25
2137	For carpenters. G.W ..... ,,	0	0	15
2138	Palms, sailmakers' ..... ,,	0	0	10
2139	Hollow punches and punch pliers. L.W ..... ,,	0	0	20
2140	Nail claws. G.W ..... ,,	0	0	10
2141	Holdfasts of iron or wood. G.W ..... ,,	0	0	04
2142	Hand saws of all shapes and sizes. G.W ..... ,,	0	0	09
2143	Pit saws, mounted, of all sizes. G.W ..... ,,	0	0	08
2144	The same, unmounted. G.W ..... ,,	0	0	12
2145	Band and circular saws, called endless saws. G.W .. ,,	0	0	18
2146	Fret saws or thin saws for jewellers or goldsmiths. G.W. kilo.	0	1	00
2147	Blow pipes of all kinds. G.W ..... ,,	0	0	30
2148	Drills: of iron or steel, with or without fly wheels. G.W. kilo.	0	0	03
2149	Spiral, for goldsmiths and clockmakers, with or without bits. G.W ..... kilo.	0	0	40
2150	Tongs, blacksmiths', exceeding m. 0.40. G.W ..... ,,	0	0	03
2151	Wire-drawing or tube-cutting. G.W ..... ,,	0	0	12
2152	Or nippers, for carpenters. G.W ..... ,,	0	0	06
2153	Screw plates of iron, steel or wood. G.W ..... ,,	0	0	20
2154	Small, special, for goldsmiths or gunmakers. G.W. ,,	0	0	45
2155	Shears for tinsmiths or goldsmiths. G.W ..... ,,	0	0	14
2156	Large, for benches. G.W ..... ,,	0	0	03
2157	Screws (vices) of iron or steel, large, for blacksmiths or carpenters' benches. G.W ..... kilo.	0	0	04
2158	Of wood, for carpenters. G.W ..... ,,	0	0	03
2159	Saw sets for large saws and handsaws. G.W ..... ,,	0	0	25
2160	Vases or mouldings for blacksmiths. G.W ..... ,,	0	0	03

Group 2.—Agricultural and Mining Implements.

Nos.	Goods.	Duties.
2161	Ploughs and spare parts for the same. G.W..... 100 kil.	Free.
2162	Mining bars and drills. G.W ..... ,,	,,
2163	Crow bars ("*barretas*") of iron or steel. G.W..... ,,	,,
2164	Tubs of iron or steel for miners. G.W ..... ,,	,,
2165	Smelting pots and muffles: of iron or steel. G.W. ,,	,,
2166	Of plumbago. G.W ..... ,,	,,
2167	Of earthenware, bone or porcelain. G.W ..... ,,	,,
2168	Knives, unpointed, without handle or tang, for harvesters. G.W. ..... 100 kil.	,,
2169	Skimmers, large, for sugar factories. G.W..... kilo.	,,
2170	Bellows for sulphuring vine. G.W ..... ,,	,,
2171	Sickles and scythes. G.W ..... 100 kil.	,,
2172	Moulds of iron or zinc, for sugar. G.W ..... ,,	,,
2173	Assay and cupelling furnaces. G.W..... According to appraisement	,,
2174	Forks for agriculture, of iron. G.W ..... 100 kil.	,,
2175	Of wood. G.W ..... ,,	,,
2176	Lamps, miners'. G.W ..... ,,	,,
2177	Machetes for agriculture. G.W..... ,,	,,
2178	Hose of wired rubber, exceeding 10 millimetres in diameter, for draining mines. G.W..... 100 kil.	,,
2179	Grafting knives. G.W ..... ,,	,,
2180	Pans weighing more than 46 kilos. for sugar factories: of iron. G.W ..... 100 kil.	,,
2181	Of copper. G.W ..... ,,	,,

SECTION XIV.—TOOLS, SHIPS' STORES, MACHINES AND VEHICLES—continued.

Nos.	Goods.	Duties. £ S. C.
2182	Shovels for agriculture: of wood. G.W .....100 kil.	Free.
2183	And spades of iron. G.W ..... ,,	,,
2184	Picks of iron or steel. G.W ..... ,,	,,
2185	Plough points. G.W..... ,,	,,
2186	Ploughshares. G.W ..... ,,	,,
2187	Pruning shears. G.W ..... ,,	,,
2188	Unenumerated tools and implements exclusively destined for agricultural or mining purposes. G.W....According to appraisement	,,
	Group 3.—Ships' Stores.	
2189	Mariners' compasses and binnacles.....According to appraisement	,,
2190	Anchors and grapnels, with or without stocks. G.W. 100 kil.	,,
2191	Boathooks and rowlocks: of iron and steel. G.W ..kilo.	,,
2192	Of copper or bronze. G.W..... ,,	,,
2193	Horns for the service of vessels and fire brigades. L.W. kilo.	,,
2194	Brushes and swabs for tarring. G.W ..... ,,	,,
2195	Buoys for maritime use and their accessories. G.W. 100 kil.	,,
2196	Cables, wire. G.W..... ,,	,,
2197	Chains, the metal of the links exceeding m. 0.01 in diameter. G.W .....100 kil.	,,
2198	Nails and bolts of copper or composition for ships. G.W. 100 kil.	,,
2199	Composition of rosin and pitch, for ships. G.W .. ,,	,,
2200	Rope, marline and twine ("*piola y piolilla*"), tarred, for ships. G.W .....kilo.	,,
2201	Logs for ascertaining the speed of ships. G.W..... ,,	,,
2202	Blocks and pulleys, of iron. G.W ..... ,,	,,
2203	Of wood. G.W..... ,,	,,
2204	Packing of asbestos, in any form. G.W ..... ,,	,,
2205	Of tow, in any form. G.W ..... ,,	,,
2206	Of rubber, in round or cut out pieces, in rings, washers or other special forms .....kilo.	,,
2207	Sea leads. G.W ..... ,,	,,
2208	Brooms, without handles, for cleaning ships' decks ..doz.	,,
2209	Specific for cleaning or preserving boilers. G.W ...kilo.	,,
2210	Oakum. G.W .....100 kil.	,,
2211	Tarred felt ("*felpa*") for sheathing vessels and for boilers. G.W .....100 kil.	,,
2212	Fibres of hemp or Manilla. G.W .....kilo.	,,
2213	Caulking irons. G.W .....100 kil.	,,
2214	Rigging of Manila hemp, sisal, or hemp exceeding 9 millimetres in diameter. G.W .....100 kil.	,,
2215	Boat sheathing of metal except zinc. G.W ..... ,,	,,
2216	Grates of iron for steam boilers. G.W ..... ,,	,,
2217	Scrapers, ship, G.W ..... ,,	,,
2218	Oars. G.W ..... ,,	,,
2219	Tools and implements and all other articles for the exclusive use of ships .....According to appraisement	,,
	Group 4.—Machines and Vehicles.	
2220	Stills for industries: of copper or bronze. G.W ..100 kil.	,,
2221	Of iron or other metals G.W ..... ,,	,,
2222	Balances or scales, hanging, with pans of copper or bronze. G.W .....kilo.	0 0 60
2223	The same, with pan of tin plate or of hammered iron. G.W.....kilo.	0 0 40
2224	Counter, with or without platform. G.W .... ,,	0 0 32
2225	Platform, and old steelyards called Roman with sliding weight ("*depilón*"). G.W .....kilo.	0 0 16
2226	Spring, with dial, pan and base of iron. G.W .... ,,	0 0 25
2227	Cylinder or dial, without pan. G.W..... ,,	0 0 70
2228	Roberval's system, called pendulum, with case of wood or iron, to weigh up to 10 kilos. .....each	0 2 00
2229	The same to weigh more than 10 kilos. for each kilo.. ,,	0 0 20
	Those of the two foregoing articles, with case or top of marble, to weigh:	
2230	Up to 5 kilos.....each	0 6 00
2231	More than 5 and up to 10 kilos..... ,,	0 8 00
2232	More than 10 and up to 25 kilos..... ,,	1 4 00
2233	More than 25 and up to 50 kilos..... ,,	2 6 00
2234	Small, hand, for weighing letters .....doz.	0 3 00
2235	On foot or other form, for the same or other purposes ,,	0 8 00
2236	Or small Chinese steelyards, with beams of bone or any other material.....doz.	0 0 60
2237	Precision, for laboratory or other purposes, per cubic decimetre .....c. d.	0 0 40
	Note.—The balances or scales of the last quoted number shall be measured together with the boxes containing the same, and if presented separately from the boxes, they shall be measured in their outer receptacle.	
2238	Money weight, automatic .....each	3 0 00
2239	Pumps: of iron or steel for wells .....kilo.	0 0 09
2240	The same, of more than m. 0.04 in diameter, centrifugal pumps, air or elevating pumps, and pumps of any other form or system solely used for irrigation and for exhausting water in mines.....According to appraisement	Free.
2241	Of iron or steel, for barrels. G.W.....kilo.	0 0 32
2242	Of the same metals, for transferring liquids and unenumerated pumps for other purposes. G.W....kilo.	0 0 40
2243	Of tin plate, hammered iron or zinc, for gardens. G.W. kilo.	0 0 12
	Of copper or bronze:	
2244	For barrels. G.W ..... ,,	0 0 60
2245	For transferring liquids and unenumerated pumps for other purposes. G.W .....kilo.	0 0 70
2246	For gardens. G.W ..... ,,	0 0 15
2247	Fire engines, and fire extinguishing implements, accessories and apparatus ..According to appraisement	Free.
2248	For feeding steam boilers. G.W .....kilo.	,,
2249	Pocket compasses, for travellers or for guiding the way in mines .....each	0 0 40
2250	Steam boilers. G.W .....100 kil.	Free.
2251	Calorifères for houses. G.W .....kilo.	0 0 12
2252	Carts and hand-carts: two wheeled for country or for gardeners .....each	3 0 00
2253	Four wheeled..... ,,	5 0 00
2254	Wheelbarrows: wooden, with one wheel ..... ,,	0 2 25
2255	Iron, with one wheel ..... ,,	0 3 20
2256	Two or three-wheeled, with handle, for carrying packages. G.W .....kilo.	0 0 18
2257	Motor vans for goods .....According to appraisement	Free.
2258	Goods waggons for railways or tramways ,, ,,	,,
2259	Hand trucks for railways ..... ,, ,,	,,
2260	Automobiles of all kinds .....*ad val.*	5 %
2261	Passenger cars for railways or tramways, with whatever motor.....According to appraisement	Free.
2262	Carriages or coaches, animal traction, with two or more seats, of any form, for town traffic. G.W .....kilo.	0 0 32
2263	Perambulators: without springs, with or without tent each	0 4 50
2264	With springs, with or without tent ..... ,,	0 9 00
2265	Vessels, rigged or not, for the coasting or export trade, provided they fly the national flag. (Law of September 17, 1902).....According to appraisement	Free.
	Note.—The clearance of vessels imported in order to be nationalized in the Republic will be effected subject to security for payment of the duties in case they should not be nationalized or should change their flags.	
2266	Carpet sweepers, mechanical, for domestic use .....each	0 2 00
2267	Belts: of cotton or hemp and rope of the same materials: for transmitting power in machines. G.W...100 kilo.	Free.
2268	Of leather, for the same purposes, including lacing therefor. G.W.....100 kilo.	,,
2269	Of rubber, for the same purposes..... ,,	,,
2270	Bellows, power, of iron, for blacksmiths. G.W.....kilo.	0 0 04
2271	Gasometers..... ,,	0 0 10
2272	Hoisting jacks. G.W..... ,,	Free.
2273	Printing presses and their accessories .....According to appraisement.....	,,
2274	Injectors and ejectors for machines. (Law of December 14, 1903).....According to appraisement	,,
2275	Locomotives and portable engines, with or without boilers According to appraisement	,,
2276	Manometres of copper .....each	0 0 50
2277	Machines for the improvement of agriculture and kindred industries .....According to appraisement	Free.
	Note.—Agricultural machines are held to be those exclusively destined to the cultivation of fields or harvesting the produce thereof, such as shellers, mowers, rakers, seed-drills, threshers, &c.	
	By machines for industries kindred to agriculture are understood those intended to amend and improve produce of the soil, such as coffee hullers, cotton gins, rice-cleaners, grape and olive presses, grain crushers, but not such machines as are used to transform said produce, such as are employed by confectioners, chocolate makers, pastrycooks, bakers, &c.	
2278	Machines for concentrating or smelting ores, sewing machines, dredgers, boring wells, weaving mills, foundries, ironworks and carpenters' shops...According to appraisement.....	,,
	Note.—The exemption from duty for weaving mills also extends to accessories for stuff manufactures, plant for electric light indispensable for the installation of, and imported with the machines for which it is destined, according to plans to be produced for the purpose, to steel or wooden parts expressly made for supporting and establishing machines, and to channelled iron for covering roofs, imported together with the machines, according to explanatory plans which have to be produced. All other imported articles shall be subject to payment of the corresponding duties. (SS. RR.—November 28, 1892, August 16, 1893, April 11, 1895.)	
2279	Machines for arts and trades, provided that they be furnished with mechanical apparatus, namely, stone-planing and sawing, aerated water, pottery and starch factories, sharpening, clothes ironing, tile, slab and brick works, bottle and clothes washing, bottle corking, cartridge making, cement making, for breweries and distilleries, cigar making, bark crushing, for confectioners, chocolate manufacturers, bookbinders, gasworks, ice factories, soap works, rolling mills, motors for transmitting power by whatever agent driven, machines for paper-folding, for making bolts and nuts, chemicals, paper cutting and ruling, riveting, tobacco cutting, tile making, for tanneries, dyeworks, coopers, screw factories, and all other machines or mechanical apparatus for industrial purposes.—According to the declared value.....*ad val.*	10 %
2280	Portable or band machines unenumerated, whatever be their motor or mechanism, for domestic and other purposes.....*ad val.*	30 %
2281	Gas or water meters. G.W .....kilo.	0 0 20
2282	Cranes .....According to appraisement	Free
2283	Spare parts: for bicycles, except tyres. G.W.....kilo.	0 1 00
2284	For sewing machines. G.W.....100 kil.	Free.
2285	For type-writing machines. G.W.....kilo.	0 2 50
2286	For watch and clock makers. G.W..... .... ,,	0 3 00
2287	For machines of domestic use. G.W..... ,,	0 0 30
2288	For motors and for all kinds of mining, agricultural, naval, manufacturing or industrial machines. G.W kilo.	0 0 02
2289	For vehicles, unenumerated. L.W..... ,,	0 0 20
	Note.—By spare parts of machines is understood any article which by its shape or condition in which it is presented for clearance, even though unfinished, can only be intended to form part of a machine and cannot be used for any other purpose.	
	Accessories and "*útiles*" for machines, whether	

Nos.	Goods.	Duties. £ s. c.
	or not imported together with the machines, shall be dutiable according to their corresponding tariff numbers; by accessories is meant all articles which although not imported together with the machines, cannot be used for any other purpose.	
2290	Wheels of iron for vehicles. G.W ....kilo.	0 0 08
2291	Wheel chairs for invalids ....each	0 9 00
2292	Tubes: of iron or steel, without screw thread, for boilers kilo.	0 0 06
2293	Of copper, bronze or brass, specially prepared for the construction of machines. G.W....kilo.	0 0 05
2294	Valves of metal: for machines and aqueducts, whether galvanized or not. G.W....kilo.	0 0 40
2295	Nickelled or silvered. G.W.... ,,	0 0 80
2296	Velocipedes: bicycles and tricycles on wheels, with rubber. G.W....kilo.	0 1 50
2297	The same, with wooden or iron wheels, for children. G.W....kilo.	0 0 90
2298	Four-wheeled, in the form of motor cars, for children. G.W....kilo.	0 1 00
2299	Railway....*ad val.*	5 %

SECTION XV.—MUSICAL INSTRUMENTS.

Nos.	Goods.	Duties. £ s. c.
	Accordions: common, with keys of tin plate or of wood: see "Toys," Nos. 2619-2628.	
2300	Other kinds. G.W....kilo.	0 0 80
2301	Bows: for violins....doz.	0 3 00
2302	For basses and violoncellos	0 5 00
2303	Mouth harmonicas, of all kinds, with or without case. G.W kilo.	0 0 40
2304	Harmoniflutes ....each	1 4 00
2305	Harmoniums or melodiums. G.W....kilo.	0 0 48
2306	Harps ....each	1 6 00
2307	Bombardons or wind basses.... ,,	1 0 00
2308	Bass drums of wood or metal, with or without accessories each	0 6 00
2309	Musical boxes: with metal cylinders and clockwork movement ....kilo.	0 3 00
2310	Crank or other system, and those called aristons, melophones, &c. with or without twelve perforated pieces of music ....kilo.	0 1 00
2311	The same, with moving figures. L.W.... ,,	0 2 40
2312	Castanets ....pair	0 0 80
2313	Pipes for small organs and pianos ....each	0 4 80
2314	Cylinders for phonographs or other like apparatus, registered ....doz.	0 4 80
2315	The same, not registered .... ,,	0 2 40
2316	Zithers....each	0 6 00
2317	Clarinets and bassoons: of wood .... ,,	0 5 00
2318	The same, with parts of silver.... ,,	1 0 00
2319	Harpsichords, cornets and pistons.... ,,	0 4 80
2320	Keys: of iron. L.W....kilo.	0 1 00
2321	Of wood. L.W	0 2 00
2322	Of bone or composition. L.W.... ,,	0 4 00
2323	Harmony bugles and trumpets....each	0 4 00
2324	Clarions for the military, with or without cord .... ,,	0 1 20
2325	Contraltos and sopranos.... ,,	0 6 00
2326	Double basses, stringed .... ,,	1 4 00
2327	Strings of gut or silk, not wound with metal, and steel strings for mandolines, bandores and guitars. L.W. kilo.	0 6 00
2328	Chinese bells ....each	0 8 00
2329	Tuning forks (pitchpipes). L.W ....kilo.	0 1 00
2330	Discs for phonographs. L.W.... ,,	0 1 00
2331	Reeds ("*embocaduras*") or mouthpieces: for clarinets. L.W....kilo.	0 4 00
2332	For metal instruments. L.W.... ,,	0 3 20
2333	Metal wound strings. L.W.... ,,	0 4 80
2334	Fagotts ....each	1 6 00
2335	Flutes with up to eight keys .... ,,	0 3 20
2336	With more than eight keys	0 6 00
2337	Of the foregoing number, with parts of ivory or silver each	1 2 00
2338	Of silver....*ad val.*	10 %
2339	Phonographs and gramophones: with twelve records or less and weighing up to 20 kilos. L.W....kilo.	0 1 50
2340	Weighing more than 20 kilos. L.W.... ,,	0 2 00
2341	Guitars and bandores: inlaid with metal, bone, horn, tortoise-shell, composition ivory or mother-of-pearl each	0 4 00
2342	Of other kinds .... ,,	0 2 40
2343	Mandolines.... ,,	0 4 80
2344	Piano hammers, with or without felt. L.W ....kilo.	0 1 60
2345	Bass drum sticks. L.W.... ,,	0 1 60
2346	Metronomes ....each	0 2 40
2347	Music: printed or manuscript. L.W....kilo.	0 0 50
2348	On perforated paper, parchment, cardboard or metal. L.W....kilo.	0 1 20
2349	Oboes ....each	0 8 00
2350	Ocarinas. L.W....kilo.	0 2 00
2351	Piccolos, "*caramillas*," and flageolets: with one key doz.	0 3 60
2352	With more than one key ....each	0 1 60
2353	Organs of all kinds, including portable organs, called moveable pianos, with one cylinder. G.W....kilo	0 0 48
2354	Drum sticks of all kinds. L.W .... ,,	0 2 00
2355	Tambourines ....each	0 1 20
2356	Skins for bass or other drums. L.W....kilo.	0 3 00
2357	Pedals for pianos or organs. L.W.... ..	0 4 00
2358	Pianos: horizontal, grand or semi-grand, with or without one or two stools and cover, including orchestral pianos and similar mechanical pianos, with or without twelve perforated tunes, also pianolas and phonolas. G.W....kilo.	0 0 45
2359	Upright, of other kinds, mounted or not. G.W ... ,,	0 0 34
2360	Whistles ("*pitos*") for bands ....each	0 0 80
2361	Cymbals for bands ....pair	0 2 40
2362	Bridges for stringed instruments and violin mutes ..doz.	0 0 50
2363	Drums of all kinds ....each	0 4 00
2364	Unenumerated spare parts for musical instruments. L.W kilo.	0 4 00
2265	Saxhorns and tymbals....each	2 0 00
2366	Keys, wooden: with plate of bone or composition. L.W kilo.	0 4 00
2367	With plate of ivory. L.W.... ,,	1 2 00
2368	Triangles for bands.... ,,	0 0 60
2369	Trombones, baritones and basses ....each	0 6 00
2370	Violins: common, with or without bows, whether or not in their cardboard cases....each	0 1 20
2371	With bows, in common wooden cases .... ,,	0 4 00
2372	Fine, with or without bows .... ,,	0 8 00
2373	Violoncellos .... ,,	0 6 00
2374	Chinese musical instruments .... ,,	0 6 00
	Note.—The cases containing instruments shall not be dutiable separately.	

SECTION XVI.—ARMS, AMMUNITION AND EXPLOSIVES.

Nos.	Goods.	Duties. £ s. c.
2375	Arms of war, solely with the permission of the Government (Supreme Decree of April 22, 1907) ....Prohibited	
2376	Ramrods and wad extractors for firearms. G.W....kilo.	0 0 50
2377	Rifle walking sticks solely with the permission of the Government ....each	0 6 00
2378	Carbines, cap, single barrelled .... ,,	0 2 00
2379	The same, double-barrelled .... ,,	0 4 00
2380	Breech-loading of all kinds, subject to the previous permission of the Supreme Government (Supreme Decree dated April 22, 1907) ....each	0 4 80
2381	Parlor.... ,,	0 4 00
2382	Air or other mechanism, for shooting arrows .... ,,	0 1 60
2383	Gun barrels, imported separately. G.W ....kilo.	0 2 00
2384	Chinese crackers and fireworks of all kinds. G.W.... ,,	0 0 24
2385	Sporting guns, cap, single-barrelled ....each	0 2 00
2386	The same, double-barrelled.... ,,	0 4 00
2387	Breech-loading, single-barrelled .... ,,	1 0 00
2388	The same, double barrelled .... ,,	1 4 00
	Sabres, foils and swords:	
2389	Without scabbard of leather or metal, without baldrics or belts, common, imported without cases ....each	0 4 80
2390	Fine, in cases....*ad val.*	40 %
2391	Fencing, with hilt ....each	0 1 60
2392	The same, without hilt .... ,,	0 1 20
2393	Nipples for firearms ....doz.	0 0 10
2394	Matches: wooden, including the inner receptacle of tin plate or wood in which contained ....kilo.	0 0 50
2395	Wax, including the inner receptacle of tin plate or wood in which contained ....kilo.	0 1 00
2396	Wooden, Bengal lights. G.W.... ,,	0 0 60
2397	Primers: for sporting guns and pistols. G.W.... ,,	0 1 20
2398	For war guns. G.W ....Prohibited	
2399	Mining. G.W....100 kil.	Free.
2400	Paper, toy. G.W ....kilo.	0 2 00
2401	Muskets and rifles: for the military ....Prohibited	
2402	Cap. (Solely with the permission of the Government. Supreme Decree of April 22, 1907) ....each	0 8 00
2403	Repeating, breechloading. (Solely with the permission of the Government. Supreme Decree of April 22, 1907) each	1 2 00
2404	Mining fuses. G.W ....100 kil.	Free.
2405	Blades: for sabres and swords ....each	0 2 00
2406	Foil ....doz.	0 4 00
	Ammunition:	
2407	Cartridge cases of cardboard, empty, primed or not. G.W ....kilo.	0 0 36
2408	Filled with shot. G.W .... ,,	0 0 30
2409	Metal, empty. G.W .... ,,	0 0 60
2410	Ball. G.W.... ,,	0 0 50
2411	Shot. G.W .... ,,	0 0 05
2412	Pistols: cap or breech-loading, single or double barrelled each	0 5 00
2413	Parlour or air.... ,,	0 3 00
2414	Powder: sporting, fine, in cases (Prohibited). G.W..kilo.	0 0 30
2415	Blasting. G.W ....100 kil.	Free.
2416	In barrels, in bulk, fine or common (Prohibited). G.W ....kilo.	0 0 16
2417	Smokeless (Prohibited). G.W .... ,,	0 0 60
2418	Dynamite and other similar explosives. G.W ....100 kil.	Free.
2419	Daggers and hunting knives, with or without sheaths, including the navajas knives ("*navajas Hamadas sevillanas*")....doz.	1 2 00
2420	Revolvers of all kinds....each	0 4 00
2421	Wads for sporting guns. L.W ....kilo.	0 0 60
	Notes.—(A) Cases or covers in which arms are imported shall not be dutiable separately.	
	(B) In order to effect clearance of firearms and powder for same, except dynamite, the special permission of the Government will first have to be obtained. (Decree of April 22, 1907.)	
2422	(C) Pistols and revolvers with stock of ivory, mother of pearl or silvered metal shall be dutiable according to kind with a surtax of 20 %.	

SECTION XVII.—MISCELLANEOUS.

Nos.	Goods.	Duties. £ s. c.
	Fans of common wood:	
2423	With sheet of paper, and Chinese fans with sheet of cotton ....doz.	0 0 40
2424	Of cotton, with or without adverti-ements, and Chinese fans of palm leaf, of a single piece ....doz.	0 0 30
2425	With sheet of cotton, painted, ornamented or varnished, plaited paper fans, round fans of tissue and fans of Chinese palm leaf, with handle of wood or bone..doz.	0 1 20
2426	With sheet of pure or mixed silk .... ,,	0 4 00
2427	With handle and sheet of silk, not folding .... ,,	0 2 80
2428	With common feathers .... ,,	0 4 80
	Fans of fine wood, of bone, cocoanut, composition of common metal, whether silvered, nickelled, or not:	
2429	With sheet of paper or cotton tissue ....doz.	0 4 80

SECTION XVII.—MISCELLANEOUS—continued.

Nos	Goods.	Duties. £	s.	c.
2430	With sheet of pure or mixed silk ....doz.	1	2	00
2431	Without sheet .... ,,	1	6	00
2432	With fine feathers or fine lace ....each	0	4	80
	Fans of tortoise shell, ivory, or mother of pearl:			
2433	With sheet of lace, feathers, or other materials, trimmed with feathers ....each	0	6	00
2434	With sheet of pure or mixed silk .... ,,	0	4	00
2435	Without sheet .... ,,	1	0	00
2436	Inlaid with gold and silver .... ,,	2	4	00
	Mechanical fans or hand ventilators:			
2437	Of celluloid, horn, bone or composition .... ,,	0	1	50
2438	Of tortoise shell, ivory or mother of pearl .... ,,	0	8	00
2439	Circular fans, large, for affixing to the wall. G.W..kilo.	0	1	60
2440	Fertilizers, natural or artificial, including saltpetre..100 kil.	Free.		
2441	Glove-stretchers: of horn, bone or composition....doz.	0	6	00
2442	Of tortoise shell, ivory or mother of pearl.... ,,	1	2	00
2443	Knitting needles of bone. L.W ....kilo.	0	1	00
2444	Shapes of horsehair, for hats or caps. L.W .... ,,	0	2	00
2445	Napkin rings of horn, bone or composition. L.W .. ,,	0	2	00
	Electric apparatus and their accessories:			
	Accessories:			
2446	Of all kinds, such as cut outs or fuses, intercepters, plug boxes, interrupters or switches, plugs, commutators of any form or system, with foundation and cover of porcelain. G.W ....kilo.	0	0	24
2447	The same, with foundation of porcelain and cover of metal or papier mâché. G.W ....kilo.	0	0	40
2448	The same, with foundation of slate or marble, with or without cover. G.W ....kilo.	0	0	60
2449	The same, unfitted, in detached pieces, of bronze or copper, without foundation of porcelain, slate or marble....kilo.	0	1	00
2450	"*Agarraderas*," collars and connexions of bronze. G.W....kilo.	0	0	60
2451	Insulators: of glass. G.W .... ,,	0	0	03
2452	Of earthenware, faïence or porcelain, of more than 3 centimetres in diameter, with or without bracket. G.W ....kilo.	0	0	06
2453	The same, up to m. 0.03 inclusive. G.W .... ,,	0	0	12
	Wire or cables:			
2454	Of copper, less than m. 0.003 in diameter, covered with cotton, gutta-percha or other material except those covered with lead or silk or with flexible cords. G.W ....kilo.	0	0	30
2455	The same, of m. 0.003 or more in diameter. G.W.. ,,	0	0	03
2456	The same, up to m. 0.005 in diameter, covered with lead. G.W....kilo.	0	0	20
2457	Of the foregoing number, more than 0.005. G.W. ,,	0	0	02
2458	The same, of any diameter, covered with silk. G.W. kilo.	0	1	20
2459	Armoured, underground, with inner covering of lead and armour of iron or steel. G.W ....kilo.	0	0	03
2460	Of iron or steel, covered with cotton, gutta-percha or any other material. G.W....kilo.	0	0	02
	Flexible cords:			
2461	With one or more conducting wires of coiled copper, of any diameter, covered with cotton, wool or other material. G.W....kilo.	0	1	00
2462	The same, covered with silk. G.W .... ,,	0	1	40
2463	Telegraph apparatus: Morse's and other systems ..each	0	8	00
2464	Wire presses or tubes of porcelain. G.W....kilo.	0	0	06
	Lighting or heating articles:			
2465	Unenumerated, of bronze or yellow metal, with or without parts of glass, whether nickelled or not. G.W kilo.	0	1	10
2466	The same, of steel, iron or zinc. G.W .... ,,	0	0	32
	Knobs of wood for electric bells:			
2467	Of common shape ....doz.	0	0	20
2468	Pear shaped and other.... ,,	0	0	40
2469	Electric bells ....each	0	0	40
2470	Carbons: for voltaic arc lamps. G.W ....kilo.	0	0	07
2471	Retort, for charging porous jars of batteries or for other purposes. G.W....kilo.	0	0	04
2472	Insulating tapes of any material. G.W .... ,,	0	0	56
2473	Meters or measurers for electric light....each	0	6	00
2474	Ebonite: plates. G.W ....kilo.	0	0	60
2475	Tubes or rods. G.W .... ,,	0	0	80
2476	Vulcanized fibre: plates. G.W .... ,,	0	0	25
2477	Tubes or rods. G.W .... ,,	0	0	70
2478	Portable galvanometers ....each	0	2	00
2479	Lamps: arc or regulator, with resistance, fittings and globes, of less than m. 0.60 in total height ....each	0	6	00
2480	The same, from m. 0.60 to 1 metre .... ,,	0	9	00
2481	The same, more than 1 metre .... ,,	1	2	00
2482	Incandescent ....doz.	0	1	40
	Metal. (See Nos. 2465, 2466)			
	Metals:			
2485	Or materials of copper or bronze for batteries. G.W kilo.	0	0	20
2484	The same, of zinc. G.W .... ,,	0	0	07
2485	Electric motors, small, for fans, complete or incomplete each	0	4	00
2486	Brackets: of iron, for insulators. G.W ....kilo.	0	0	06
2487	Of wood. G.W .... ,,	0	0	08
2488	Batteries of all kinds. G.W .... ,,	0	0	12
	Porous cells for batteries:			
2489	Loaded. G.W .... ,,	0	0	06
2490	Not loaded. G.W .... ,,	0	0	10
2491	Electric lamp holders of faïence, with or without parts of bronze. G.W ....kilo.	0	0	20
2492	Chandeliers of porcelain, for small incandescent lamps, with parts of glass. G.W ....kilo.	0	0	18
2493	Telephones or telephonic apparatus ....each	0	6	00
	Insulating pipes:			
2494	With their accessories, such as elbows, sockets, shunt boxes, &c., without copper envelope. G.W....kilo.	0	0	14
2495	The same, with copper envelope. G.W.... ,,	0	0	20
	Cells:			
2496	Of glass, for batteries and accumulators, of all shapes and sizes. G.W ....kilo.	0	0	04
2497	The same, of earthenware, porous or glazed. G.W. ,,	0	0	05
2498	Ventilators. G.W .... ,,	0	2	40
2499	Unenumerated. G.W.... ,,	0	0	40
2500	Razor strops. L.W .... ,,	0	1	20
2501	Baths of waterproof cloth, folding. G.W .... ,,	0	1	80
	Baleens:			
2502	Of whales or other cetacea, covered or not. L.W.. ,,	0	4	00
2503	Imitation of above. G.W.... ,,	0	1	50
	Cigar or cigarette holders:			
2504	Of amber, with or without metal. L.W .... ,,	8	0	00
2505	Of imitation amber. L.W .... ,,	0	8	00
2506	Of meerschaum or imitations thereof, with or without mouthpiece of amber ....kilo.	4	0	0
2507	Of mother of pearl or ivory, with or without parts of another material. L.W ....kilo.	1	6	00
2508	Of other kinds or imitations of the above materials. L.W ....kilo.	0	3	00
2509	Buttons: of horn, whalebone, bone or composition, for footwear, clothing, or other purposes. L.W ....kilo.	0	1	00
2510	The same, for collars, shirt fronts or cuffs, with whatever shank. L.W....kilo.	0	2	00
2511	Of rubber or corozo, for clothing or ornaments. L.W kilo.	0	2	00
2512	The same, for collars, shirt fronts or cuffs, with whatever shank. L.W ....kilo.	0	2	60
2513	Of ivory or mother of pearl, for linen or clothing. L.W kilo.	0	4	80
2514	The same, for collars, shirt fronts or cuffs, combined or not with other materials. L.W ....kilo.	0	8	00
2515	Of mother of pearl, common, without shank, with holes, for drawers or shirts. L.W ....kilo.	0	3	20
2516	Puffs of all kinds, for toilet powder. L.W....kilo.	0	5	00
2517	Shaving brushes: with handle of tortoise shell, ivory or mother of pearl. L.W ....kilo.	1	6	00
2518	With handle of other material. L.W.... ,,	0	1	00
2519	Human hair: raw. L.W .... ,,	1	2	00
2520	Wrought into unenumerated articles. L.W .... ,,	3	0	00
2521	Shoe-horns of horn, bone or composition. L.W .... ,,	0	1	80
2522	"*Capillos*" of any material, for ornamenting commemorative medals, decorating confectionery or for other purposes. L.W....kilo.	0	4	00
	Caramel for colouring beer or brandy:			
2523	Liquid. G.W .... ,,	0	0	30
2524	In paste. G.W .... ,,	0	0	60
	Tortoise shell:			
2525	In sheets, unwrought. L.W.... ,,	0	3	20
2526	Manufactured into unenumerated articles, with open-worked designs or inlaid with another material. L.W kilo.	1	6	80
	Portfolios, cigar cases, match boxes and card cases:			
2527	With outside of tortoise shell, ivory or mother of pearl, ornamented, inlaid or adorned with other materials except gold or silver. L.W ....kilo.	1	8	00
2528	With outside of horn, bone or composition. L.W.. ,,	0	2	00
2529	Sieves of horsehair, with mounting or parts of other materials. L.W ....kilo.	0	0	65
	Celluloid and gelatine:			
2530	In sheets for visiting cards or other purposes. L.W. ,,	0	1	40
2531	Manufactured into unenumerated articles. L.W .. ,,	0	4	00
2532	Brushes: table, hair, clothes and hat, with backs of rubber, bone or composition. L.W ....kilo.	0	1	50
2533	The same, with backs of tortoise shell, ivory or mother of pearl. L.W ....kilo.	1	6	00
2534	Tooth, nail, comb, or dyeing, with backs or handles of rubber, bone or composition. L.W ....kilo.	0	3	00
2535	The same, with backs of tortoise shell, ivory or mother of pearl. L.W ....kilo.	1	6	00
2536	With wire mounting, for cigar holders and nursing bottles. L.W ....kilo.	0	1	00
2537	With wire mounting, for tubes or bottles. L.W	0	0	50
2538	Wax: animal, pure or mixed. G.W.... ,,	0	0	30
2539	Vegetable or mineral and ceresine. G.W .... ,,	0	0	20
2540	Wax manufactured into figurines, statuettes, flowers and other ornamental articles in unenumerated forms, with or without core of another material. L.W. kilo.	0	2	00

Note.—The foregoing number does not include statuettes and figurines with only the face of wax which latter shall be dutiable under the corresponding tariff numbers.

Nos	Goods.	Duties. £	s.	c.
2541	Bristles: for shoemakers. L.W....kilo.	0	2	40
2542	For the manufacture of brushes or other purposes. L.W kilo.	0	3	20
2543	Cements: for sticking ("*sisar*") crystal, faïence, and other ceramic wares, in flasks, including the weight of the flasks....kilo.	0	1	00
2544	In other receptacles, and cement for fixing stones, metals, &c. G.W ....kilo.	0	0	60
2545	Liquid, of rubber. L.W.... ,,	0	0	40
2546	Glue: common carpenters', in paste or grains. G.W ,,	0	0	12
2547	Fish, or isinglass. L.W..	0	2	00
2548	Wine clarifying. L.W ....100 kil.	Free.		
2549	Fluid. G.W ....kilo.	0	0	16
2550	In bottles, special, for sticking leather. G.W.... ,,	0	1	00
2551	Coral, polished, unset. L.W.... ,,	0	3	00
	Set. (See *Jewellery* Nos. 912, 913; 1318–1320.)			
2552	Wreaths and other ornaments of immortelles. L.W.. ,,	0	1	00
2553	Animal hair: raw. L.W.... ,,	0	0	10
2554	Woven, for sieves. G.W .... ,,	0	2	40
2555	Woven, for upholsterers, or other purposes, with or without admixture except the hair classed in No. 63. G.W ....kilo.	0	3	20
2556	Pictures painted or printed: on glass or porcelain. G.W kilo.	0	1	60
2557	Other kinds....*ad val.*	30%		

Nos.	Goods.	Duties. £ s. c.
2558	Spoons, small spoons and forks: of horn, bone or composition. L.W ... kilo.	0 1 75
2559	Of tortoise shell, ivory or mother of pearl. L.W ... ,,	1 6 00
2560	Beads: of horn, celluloid, corozo, cocoa-nut or bone. L.W ... kilo.	0 1 50
2561	Of tortoise shell, ivory or mother of pearl. L.W ... ,,	1 6 00
2562	Thimbles: of bone or composition. L.W ... ,,	0 1 80
2563	Of ivory or mother of pearl. L.W ... ,,	1 6 00
2564	Artificial teeth: with gums ... 100	1 0 00
2565	Without gums ... ,,	0 8 00
2566	Statuettes for churches ... *ad val*	30%
2567	Oil cloth: for floors. G.W ... kilo.	0 0 12
2568	For packing. G.W ... ,,	0 0 04
2569	Sponges, common, for baths, carriages or for floors. L.W ... kilo.	0 4 00
2570	Fine and semi-fine, for toilet. L.W ... ,,	1 0 00
2571	Stearine in the mass or in lumps. G.W ... ,,	0 0 01
	Stereoscopes, hand, with or without 12 views:	
2572	Of cardboard or of common wood ... doz.	0 4 80
2573	Of fine wood or of aluminium ... ,,	0 9 60
2574	Stereoscopes of larger size, to place on the table or with foot, with or without tripods, with or without mechanical apparatus, with or without 12 views ... each	0 6 00
2575	Cases of celluloid for jewellery or other purposes. L.W ... kilo.	0 4 00
2576	Fire extinguishers. L.W ... ,,	0 0 08
2577	Counters, letters and numbers: of bone or composition. L.W ... kilo.	0 2 40
2578	Of tortoise shell, ivory or mother of pearl. L.W ... ,,	1 6 00
2579	"*Glacialine*" for preserving meat or other articles of food. G.W ... kilo.	0 0 40
2580	Asbestos packing ("*hilacha*"). G.W ... 100 kil.	Free.
2581	Bone manufactured into unenumerated articles. L.W ... kilo.	0 5 00
2582	Oilcloth: for table covers. G.W ... ,,	0 0 24
2583	Imitation skin, for upholsterers. G.W ... ,,	0 0 32
2584	Varnished for footwear or other purposes. G.W ... ,,	0 1 00
2585	Transparent, for hat lining or other purposes. L.W ... kilo.	0 1 20
2586	Scientific instruments ... *ad. val.*	10%
2587	Common soap, for washing clothes and other kinds of soap, with or without mineral substances, for cleaning plate or for other purposes, including saponio. G.W ... kilo.	0 0 10
2588	Toilet soap, scented, unwrapped, put up in boxes of one or more dozens cakes. G.W ... kilo.	0 0 28
	Games:	
	Chess without board:	
2589	With chessmen of wood. L.W ... ,,	0 2 00
2590	With chessmen of bone or composition. L.W ... ,,	0 3 00
2591	With chessmen of ivory. L.W ... ,,	1 6 00
2592	Balls: of ivory, for billiards. L.W ... ,,	1 2 00
2593	Of composition or imitation ivory. L.W ... ,,	1 0 00
2594	Of wood, for ninepins. L.W ... ,,	0 0 08
2595	Dice: of bone or composition. L.W ... ,,	0 6 00
2596	Of ivory. L.W ... ,,	2 0 00
2597	Of faience, porcelain or glass. L.W ... ,,	0 4 00
	Draughts, without the board:	
2598	With draughtsmen of wood. L.W ... ,,	0 1 80
2599	With draughtsmen of bone or composition. L.W ... ,,	0 5 60
2600	With draughtsmen of ivory or mother of pearl. L.W ... kilo.	1 6 00
2601	Dominoes: with dominoes of wood. L.W ... ,,	0 1 00
2602	With dominoes of bone or of composition of wood and bone. L.W ... kilo.	0 1 50
2603	With dominoes of ivory or combined with ivory L.W ... kilo.	1 6 00
2604	Exercisers and strength developers, unenumerated. L.W ... kilo.	0 0 80
2605	Lotto of all kinds. L.W ... ,,	0 1 00
	Note.—Chess or draught boards in which are imported games of chess, draughts or dominoes shall be dutiable separately.	
2606	Billiard tables, without slate beds or requisites. G.W ... kilo.	0 0 5
	Note.—The slate beds and requisites are dutiable separately.	
2607	Bagatelle tables, without requisites ... kilo.	1 3 00
	Balls:	
2608	Foot-ball, cricket, &c., and leather covers for balls. L.W ... kilo.	0 3 00
2609	Rubber. L.W ... ,,	0 1 25
2610	Billiard-cue tips. L.W ... ,,	0 2 00
2611	Racquets entirely of wood for playing ball. L.W ... ,,	0 0 80
2612	The same, of wood, with cord or parchment. L.W ... ,,	0 3 60
2613	Roulette games of all kinds. L.W ... ,,	0 4 00
2614	Billiard markers. L.W ... ,,	0 0 40
2615	Draught or chess boards of any material for draughts, chess or "*chaquete*." L.W ... kilo.	0 1 00
2616	The same, gilt or inlaid with ivory, mother of pearl or metal, &c. L.W ... kilo.	0 4 00
2617	Billiard cues. L.W ... ,,	0 0 60
2618	Games of other kinds, unenumerated ... *ad val.*	40%
	Toys:	
2619	Marbles of stone, faience, composition or glass for children's play. G.W ... kilo.	0 0 15
2620	Of celluloid, of any form, measured in their exterior receptacle ... c. d.	0 0 08
2621	Of rubber, in unenumerated articles. L.W ... kilo.	0 1 25
2622	Of wood, in the shape of cubes, with unconnected letters or designs. L.W ... kilo.	0 1 00
2623	Dolls of all kinds, nude or only with chemise on, measured in their exterior receptacle ... c. d.	0 0 08
2624	The same, dressed, of all kinds, measured in like manner ... c. d.	0 0 12
2625	Of composition, lead, tin plate, iron, wood or cardboard, in unenumerated average or small articles, including toys of faience, porcelain or glass not exceeding m. o. 10 in height, measured in like manner ... c. d.	0 0 06
2626	Of the foregoing number, with mechanical springs, measured in like manner ... c. d.	0 0 09
2627	Of stone or composition in the form of geometrical figures for toy buildings. L.W ... kilo.	0 0 50
2628	Iron or steel trumpets, for children. G.W ... ,,	0 0 30
2629	Wax, bottling. G.W ... ,,	0 0 12
2630	Tooth picks, quill. L.W ... ,,	0 2 40
	Tooth picks, ear spoons and nail trimmers:	
2631	Of horn, bone, paste or composition. L.W ... ,,	0 2 40
2632	Of tortoise shell, ivory or mother of pearl. L.W ... ,,	1 6 00
2633	Lanterns of tale. L.W ... ,,	0 7 00
2634	Photographic apparatus with requisities unenumerated in other numbers. L.W ... kilo.	0 2 00
2635	Frames of celluloid or other composition for photographs or pictures, whether or not combined with other materials. L.W ... kilo.	0 2 40
2636	Ivory: crude. L.W ... ,,	0 4 00
2637	Manufactured into unenumerated articles. L.W ... ,,	1 6 00
2638	Night lamps. G.W ... ,,	0 0 28
2639	Masks of paste or composition. L.W ... ,,	0 1 40
	Mercerie, or small wares, unenumerated, for various purposes:	
2640	Of aluminium. L.W ... kilo.	0 4 00
2641	Of tortoise shell, ivory, mother of pearl, set or not with common metal L.W ... kilo.	1 6 00
2642	Of celluloid, corozo, bone horn or composition, set or not with common metal. L.W ... kilo.	0 4 00
2643	Of copper, bronze or brass, ungilt. L.W ... ,,	0 1 20
2644	Of the same metal, gilt. L.W ... ,,	0 3 20
2645	Of hammered iron, tin plate or zinc, nickelled. L.W ... ,,	0 1 50
2646	Of wood, indurated rubber or paper pulp. L.W ... ,,	0 1 00
2647	Of silvered metal. L.W ... ,,	0 3 20
2648	Of white metal. L.W ... ,,	0 1 50
2649	Of ceramic pastes, glass or crystal not imitating precious stones. L.W ... ,,	0 1 40
2650	Of tin, spelter or lead, neither silvered nor gilt. L.W ... ,,	0 0 60
2651	Of the foregoing number, gilt or silvered. L.W ... ,,	0 1 20
2652	Public monuments of stone, bronze or other material ...	Free.
2653	Mother of Pearl: crude. L.W ... kilo.	0 7 20
2654	Manufactured into unenumerated articles. L.W ... ,,	1 6 00
2655	Passementerie of horsehair. L.W ... ,,	0 4 00
2656	Paste: razor. L.W ... ,,	0 1 20
2657	Hectograph. G.W ... ,,	0 0 80
2658	For printing rollers. L.W ... ,,	Free.
2659	and pomatum for cleaning metals. L.W ... ,,	0 0 40
2660	Combs: Of horn, bone or imitation tortoise shell ... ,,	0 1 50
2661	Of tortoise shell or ivory. L.W ... ,,	1 6 00
2662	Braid combs of horn or bone, including pins and hairpins of the same materials. L.W ... kilo.	0 5 00
2663	Of tortoise shell or ivory. L.W ... ,,	1 6 00
	Perfumery:	
2664	Waters: Common Cologne, American Florida or its imitations, also the waters called Celestial, Duchess, Divine, Lavender, Kananga, Verbena and their imitations. L.W ... kilo.	0 0 20
2665	Scented pads, sachets and envelopes, of paper or tissue, without silk. L.W ... kilo.	0 2 00
2666	The same of silk or tissue containing silk. L.W ... ,,	0 5 00
2667	Other perfumes or toilet preparations such as oils, scented or not, fine Cologne and Florida waters; bandoline; paint; cosmetics for the hair; tooth washes; scented extracts in flasks of faience, porcelain or glass; scented soap with or without antiseptic substances; powdered soap, scented or not; tooth or face powders, scented or not; pomatum for the hair and generally all unenumerated toilet articles liquid or solid, perfumed or not. G.W ... kilo.	0 0 64
2668	Scented extracts to be sold by weight, in tin plate receptacles or in flasks or bottles. L.W ... kilo.	0 4 80
	Note.—Scented extracts differ from waters distilled from aromatic flowers classed in No. 2896 by the fact that when poured into water, extracts thicken it while it remains colourless if distilled waters are added to it.	
2669	Brushes with wooden or quill handle for drawing or painting, up to m.o. 01 in diameter. L.W ... kilo.	0 3 50
2670	Live plants ... According to appraisement	Free.
2671	Dried natural plants, ornamental. L.W ... kilo.	0 0 80
	Feathers, ornamental:	
2672	Hens' or cocks' and the like. L.W ... ,,	0 3 20
2673	Wings or birds, and stuffed birds, natural or artificial. L.W ... kilo.	0 6 40
2674	Ostrich or other fine, separated or in plumes. L.W ... ,,	2 4 00
2675	Down for puffs or for stuffing cushions. L.W ... ,,	0 3 00
2676	Dusters: of feathers of all kinds, for pianos or other purposes. L.W ... kilo.	0 1 50
2677	Dusters: of feathers, with wooden handle. L.W ... ,,	0 0 90
2678	Of feathers, without handle. L.W ... ,,	0 1 80
2679	Of bristles. L.W ... ,,	0 0 50
2680	Powders for cleaning metal. L.W ... ,,	0 0 50
	Handles for walking sticks and sunshades:	
2681	Of horn, rubber, celluloid, bone, paste, composition, papier maché, common metal, or glass. L.W ... kilo.	0 2 00
	Of other kinds. (Dutiable according to the material of which they are made.)	
2682	Rosaries; with beads of horn, cocoanut, corozo, bone or paste. L.W ... kilo.	0 1 20
2683	With beads of tortoise-shell, ivory or mother of pearl. L.W ... kilo.	1 5 00
2684	*Note.*—Rosaries mounted with silver wire, shall pay a surtax of 25% on their respective duties.	
2685	Non-edible seeds, for sowing. G.W ... kilo.	Free.
2686	Table covers of oilcloth. L.W ... ,,	0 0 40
2687	Rattles: of silvered metal, with parts of tortoise shell, ivory, or mother of pearl. L.W ... kilo.	0 4 80
2688	Of silvered metal, with parts of horn, corozo, bone or composition. L.W ... kilo.	0 2 40
	Tobacco (Government monopoly):	
2689	Of contiguous zones, in the leaf, raw, "*guaña*," or in bundles. N.W ... kilo.	0 0 25

SECTION XVII.—Miscellaneous—continued.

Nos.	Goods.	Duties. £ s. c.
2690	Of any other origin, in the leaf, raw, "*guaña*," or in bundles. N.W ....kilo.	0 0 50
2691	Of any origin, including tobacco originating from the contiguous zones in powder, chewing, chopped or in fibres, and generally manufactured in any form except cigars and cigarettes. N.W ....kilo.	0 1 00
2692	Manufactured into common cigars, dark, called Italian or Swiss. N.W ....kilo.	0 4 00
2693	Cigars of any other origin. N.W.... ,,	0 7 00
2694	Cigarettes of any origin, put up in boxes not containing more than 24 cigarettes....1,000 boxes	7 5 00
2695	Tagua or corozo. G.W. ....kilo.	0 0 08
2696	Cruet stands and liquor cases of paste or composition, without accessories, unenumerated. L.W ....kilo.	0 1 00
2697	Mugs of horn or talc ....doz.	0 0 60
2698	Candles: of stearine, paraffin or spermaceti, to be weighed together with boxes containing them ....kilo.	0 0 22
2699	The same, coloured. L.W.... ,,	0 0 30
2700	The same, gilt or otherwise ornamented. L.W .... ,,	0 0 60
2701	In cylindrical boxes, called night lights. L.W.... ,,	0 0 40
2702	Of wax or composition, with parts or surface of wax, ornamented or not. L.W ....kilo.	0 0 90
2703	Tapers, made with wax or paraffin. L.W.... ,,	0 0 35
2703A	Poison, liquid or in paste, for tanning. G.W. .... ,,	Free.
2704	Visors: of tortoise shell. L.W .... ,,	1 6 00
2705	Of paste, celluloid or other composition. L.W .... ,,	0 4 00

SECTION XVIII.—BEVERAGES.

Spirits:

Nos.	Goods.	Duties. £ s. c.
2706	Containing aniseed, absinth, cognac, kirsch and other unenumerated spirits up to 30° C. in bottles ....litre	0 0 90
2707	The same in other receptacles .... ,,	0 0 55
2708	Whisky, in bottles .... ,,	0 0 60
2709	The same, in other receptacles .... ,,	0 0 39
2710	Gin and Old Tom, in bottles .... ,,	0 0 45
2711	The same, in other receptacles .... ,,	0 0 33
2712	Aërated waters: soda lemonade, and the like, including mineral waters, natural or artificial, kola water and ginger ale. G.W ....kilo.	0 0 06
2713	Spirits, over 30° C. ....litre	0 1 17
2714	Bitters: Angostura and its imitations .... ,,	0 1 00
2715	Other kinds, in bottles.... ,,	0 0 55
2716	Of the foregoing number in other receptacles.... ,,	0 0 45
2717	Beer: in bottles.... ,,	0 0 20
2718	In other receptacles .... ,,	0 0 12
2719	Prepared cocktails: in bottles .... ,,	0 0 90
2720	In other receptacles .... ,,	0 0 55
2721	Chicha: in bottles .... ,,	0 0 13
2722	In other receptacles .... ,,	0 0 10
2723	Fruit or plain syrups, non-medicinal .... ,,	0 0 25
2724	Lime and other fruit juices. L.W .... kilo.	0 0 10
2725	Liqueurs and mistelas such as cocoa, curaçao, chartreuse, mint, benedictine and similar, in bottles or other receptacles ....litre	0 0 70
2726	Cider, in bottles.... ,,	0 0 20
2727	Wines: Marsala, Sauterne, Barsac, Hock, Vermouth and other white wines not specially enumerated, in bottles ....litre	0 0 54
2728	The same, in other receptacles .... ,,	0 0 45
2729	Frontignan, Sherry, Madeira, Malaga Malvesia, Muscatel, Port, Pajarete, Pedro Jimenez, and other white or red generous wines, unenumerated, in bottles.. ....litre	0 0 90
2730	The same, in other receptacles .... ,,	0 0 49
2731	White or red Burgundy, Claret, red Asti, Carlon, Catalan, Chianti, Priorato, St. Vincent, valdepeñas and other similar not enumerated, in bottles ....litre	0 0 40
2732	In other receptacles .... ,,	0 0 19
2733	Champagne, in bottles.... ,,	0 1 30
2734	Called "Moscato" or white Asti, and other sparkling wines, with labels indicating their kind, and with certificates of origin ....litre	0 0 65

Note.—The certificate referred to in the foregoing number, must be issued by the political and municipal authorities of the place of production and legalized by the Peruvian Consul of the district.

SECTION XIX.—COMESTIBLES AND COLONIAL PRODUCE.

Note.—All goods comprised in this Section, shall be assessed according to gross weight, except where it is otherwise expressly specified.

Nos.	Goods.	Duties. £ s. c.
2735	Oil: olive, in tin or glass receptacles....kilo.	0 0 10
2736	Edible, from other substances .... ,,	0 0 30
2737	Olives: in oil or stuffed .... ,,	0 0 20
2738	In vinegar, in brine, or dry, in wooden or stoneware receptacles ....kilo.	0 0 06
2739	Of the foregoing number, in other receptacles.... ,,	0 0 10
2740	Arnotto, liquid, in paste or in grains .... ,,	0 0 20
2741	Bran .... ,,	0 0 01
2742	*Ají*: ground, and spices such as curry and other .... ,,	0 0 20
2743	Whole .... ,,	0 0 01
2744	Sesame .... ,,	0 0 08
2745	Garlic .... ,,	0 0 01
2746	Almonds: bitter or sweet, shelled .... ,,	0 0 20
2747	Unshelled.... ,,	0 0 10
2748	Starch, in paste or in powder .... ,,	0 0 05
2749	Canary seed and hemp seed .... ,,	0 0 04
2750	Star anise .... ,,	0 0 20
2751	Common aniseed for sweetmeats .... ,,	0 0 06
2752	Rice: unhusked, or half husked, so-called "*cascado*" .... ,,	0 0 01½
2753	Husked .... ,,	0 0 02½
2754	Hazelnuts .... ,,	0 0 06
2755	Oats in the grain .... ,,	0 0 003
2756	Saffron: common .... ,,	0 0 20
2757	Fine, called Castillian, in oil, dried, or in powder, in paste or in tablets ....kilo.	0 8 00
2758	Sugar: refined and similar ....100 kil.	0 2 44
2759	Other kinds .... ,,	0 2 23

Note.—According to the Brussels Sugar Convention to which Peru acceded by Legislative Decree of August 10th, 1903, these duties apply to sugar produced in the States signatory of the said Convention as well as to other countries which have become parties thereto. The country of origin of these products shall be proved by duly legalized certificates of origin issued by the Customs of the country of production.

Nos.	Goods.	Duties. £ s. c.
2760	Sugar: From countries not having acceded to the Convention: sugar candy ....kilo.	0 0 20
2761	White and other kinds .... ,,	0 0 13
2762	Cocoa: in the bean .... ,,	0 0 13
2763	Ground.... ,,	0 0 26
2764	Coffee: in the bean .... ,,	0 0 16.2
2765	Ground.... ,,	0 0 32.5
2766	Chicory.... ,,	0 0 36
2767	Cinnamon: whole, broken or in powder .... ,,	0 0 40
2768	Whole, in plates .... ,,	0 1 00
2769	Cinnamon, Chinese, whole.... ,,	0 0 10
2770	Meat: salted pork or beef .... ,,	Free.
2771	Fresh, preserved in any way .... ,,	,,
2772	Cocoa husks .... ,,	0 0 02
2773	Peels, lemon, cedrate or orange, candied .... ,,	0 0 02
2774	Chestnuts, husked or not .... ,,	Free.
2775	Barley: unhusked .... ,,	0 0 003
2776	Roasted or germinated .... ,,	0 0 004
2777	Pearled .... ,,	Free.
2778	Onions .... ,,	,,
2779	Rye .... ,,	,,
2780	Cherries, candied, in any receptacle .... ,,	0 0 20
2781	Prunes: in sacks .... ,,	0 0 08
2782	In other receptacles .... ,,	0 0 20
2783	Cloves: whole .... ,,	0 0 18
2784	In powder .... ,,	0 0 32
2785	Cocoanuts: from Chile .... ,,	0 0 02
2786	From Guayaquil or Panama ....each	0 0 005
2787	Striped ....kilo.	0 0 20
2788	Cumin seed .... ,,	0 0 12
2789	Preserves: of fish, shellfish, and vegetables, in oil or in water ....kilo.	0 0 16
2790	Of meat, unenumerated, including corned beef and mortadella ....kilo.	0 0 20
2791	Fruit peels, unenumerated.... ,,	0 0 06
2792	Rennet for cheese making .... ,,	0 0 10
2793	"*Charqui*" or "*cecina*" (jerked meat)	Free.
2794	Chocolate in paste or in powder .... ,,	0 0 24
2795	Manioc .... ,,	0 0 08
2796	Dates....	Free.
2797	Sweetmeats, pastes, confectionery, caramels and non-medicinal pastilles, including jellies and marmalades kilo.	0 0 24
2798	Pickles, "*escabeche*", and sauces: in barrels .... ,,	0 0 06
2799	In other receptacles .... ,,	0 0 08
2800	Extracts: of meat .... ,,	0 0 60
2801	Liquid, for sweetmeats.... ,,	0 1 00
2802	Vermicelli: with meat .... ,,	0 0 20
2803	Other kinds.... ,,	0 0 10
2804	Figures and ornaments for decorating sweetmeats .... ,,	0 2 40
2805	Salted Chinese beans .... ,,	0 0 04
2806	Fruit: in water, brandy, syrup or in its juice .... ,,	0 0 16
2807	Dry, in natural state, unenumerated .... ,,	0 0 02
2808	Fresh.... ,,	Free.
2809	Chinese, stoned .... ,,	0 0 10
2810	Biscuits: common, without sugar or butter .... ,,	0 0 03
2811	Fine, with or without sugar, and other biscuits of all kinds....kilo.	0 0 30
2812	Gelatine: in paste.... ,,	0 0 45
2813	Liquid .... ,,	0 0 20
2814	Wheat siftings, mixed with straw or seeds .... ,,	0 0 005
2815	Beef suet .... ,,	0 0 05
2816	Egriots, dried .... ,,	0 0 08
2817	Flour: of wheat .... ,,	0 0 04
2818	Grits, first or second quality .... ,,	0 0 035
2819	Of oats, rye, maize or rice .... ,,	0 0 04
2820	Of other comestible materials, and flour called maizena kilo.	0 0 10
2821	Ice .... ,,	Free.
2822	Figs, dried .... ,,	0 0 10
2823	Laurel leaves .... ,,	0 0 04
2824	Mushrooms: preserved .... ,,	0 0 28
2825	Dried.... ,,	0 0 48
2826	Vegetables, fresh	Free.
2827	In paste, of all kinds, for soups .... ,,	0 0 12
2828	Fruit stones ("*Huesillos*") .... ,,	0 0 02
2829	Eggs .... ,,	Free.
2830	Ham: preserved, in cans .... ,,	0 0 24
2831	Of any other kind .... ,,	0 0 16
2832	Preserved milk .... ,,	Free.
2833	Pulse, dried, salted or in brine, from China, including edible seeds and berries ....kilo.	0 0 06
2834	Tongues, dried or in brine .... ,,	Free.
2835	Maize .... ,,	0 0 004
2836	Lard (in accordance with Law No. 693).	
2837	Butter, in any receptacle.... ,,	0 0 20
2838	Margarine .... ,,	0 0 80
2839	Vegetables, granulated, of all kinds, for soups .... ,,	Free.
2840	Honey, and cane juice.... ,,	0 0 08
2841	Mustard, in powder or prepared .... ,,	0 0 16
2842	Walnuts .... ,,	0 0 02
2843	Nutmegs: husked or not .... ,,	0 0 80
2844	In powder .... ,,	0 1 20
2845	From China .... ,,	0 0 10
2846	Origanum.... ,,	0 0 06
2847	Dried and stoned peaches .... ,,	0 0 10
2848	Potatoes, dried or fresh .... ,,	Free.
2849	Raisins .... ,,	0 0 08

Nos.	Goods	Duties. £ s. c.
2850	Dried fodder of all kinds, including linseed cake, for cattle food ... kilo.	Free.
2851	Fish: in brine, in wooden receptacles, also dried or smoked fish, not in tins ... kilo.	,,
2852	In receptacles of tin, faience or glass, also dried or smoked fish, in tins ... kilo.	0 0 02
2853	Pepper, in grains or in powder, except when imported in glass receptacles, which is to pay under No. 2742 "Aji, ground" ... kilo.	0 0 10
2854	Pine kernels and pistachio-nuts ... ,,	0 0 12
2855	Baking powder ... ,,	0 0 16
2856	Cheese, in any receptacles ... ,,	0 0 18
2857	Sago, semolina and tapioca ... ,,	0 0 08
2858	Salt, in grains or ground. (Prohibited owing to its being a Government Monopoly.) ...	Prohibited.
2859	Sausages of all kinds, except those imported in tins, which shall pay duty as preserves ... kilo.	0 0 20
2860	Sardines, in tins ... ,,	0 0 14
2861	Tea, in any receptacle ... ,,	0 0 20
2862	Bacon ... ,,	0 0 16
2863	Wheat, of all kinds ... ,,	0 0 01½
2864	Truffles ... ,,	0 0 60
2865	Vinegar: in glass receptacles ... ,,	0 0 06
2866	In other receptacles ... ,,	0 0 04
2867	Concentrated, white or red ... ,,	0 0 20
2868	Yerba mate ... ,,	0 0 01
2869	Swallows' nests ... ,,	0 1 20
2870	Articles not enumerated in this section ... *ad val.*	30%

SECTION XX.—MEDICINAL SUBSTANCES AND PHARMACEUTICAL PRODUCTS.

Group 1.—Medicinal Substances.

Oils:

Nos.	Goods	Duties. £ s. c.
2871	Almond, cade, castor or palma christi, colza, refined, hart's horn, laurel, camomile, rosat and medicinal vaseline, sesame, earthnut and nut oils, non-edible, and cod liver oil not enumerated in other numbers. L.W ... kilo.	0 0 30
2872	Croton tiglium, "*calmugra*", and Dippel's, male fern, ethereal, and extract ... kilo.	0 2 00
2873	Medicinal, unenumerated. L.W ... ,,	0 1 00
2874	Acetal, airol, amidol, amygdalin, arbutine, argonine, asaprol, asparagine, benzoil, brucine, canabine, capsicine, convolbuline, coumarin, diastase, eugalol, eurobine, ferratin, forminium, fortoine, furfural, galol, galarol, galobromol, guaranine, heparaden, hetol, hydroxylamine, hirgol, hontine, ichthalbine, kiriofine, lactophenine, malaquine, menthol, myrtol, narcotine, neroline, orthol, ovarolen, papain, pantol, protein, ptyalin, renaden, santonin, sulphonal, tannigen, tannopine, thermodine, thioform, thiol, tiraden, trevidine, tolisol, triferine, urosine, urotropine, vioform and ichthoform ... kilo.	1 2 00
2875	Acetamide, alcamine, amyloform, betol, bismal, caffeine, casein, eumenol, phenazon, glutol, heliotropine, hemalbumine, hemoglobin, hydroquinone, menthol, methylal, saccharine, osagen, pure urea ... kilo.	0 4 00
2876	Acetanilide or antifebrine ... ,,	0 0 64
2877	Monobromized ... ,,	1 2 00
2878	Acetone ... ,,	0 0 40
2879	Acetophenone, acetopyrine, alumnol, amylene, antinervite, antipyrine, apolicine, argentamine, arrenal, aspyrine, asterol, boral, bromaline, bromol, chloralamide, crotonchloral, dermatol, eikonogen, elaterium, eufarine, eumatrol, fluorescin, hematein, hemogalol, hemol and its salts, hypnone, ichthyol, kresalol, leptandrine, orfol, pancreatin, podophyllin, salicylin, salipyrine, somnal tannol, tanalvine, tannacol, thebaine and ioloform ... kilo.	0 6 00
2880	Actol, agaricin, albargine, apiol, apiolin, benzosol, diuretin, strychnine and its salts, eupyrine, exaltine, ferripyrine or ferropyrine, glycogen, glycoral, hedonal, hydracetine, hypnal, ingluvine, itrol, nenrodine, papaverine, paramidophenol, quinidine, rhodagen, salacetol, salophen, sozoiodol, theobromine, tyocol, trional (amygdalate of antipyrine), vanillin, vanidol, iodophenine, iodol ... kilo.	2 0 00
2881	Acoine, aconitine, adonidine, agatine, agurine, alanthol, amidopyrine, antinosine, antipasmine, aristol, apomorphine, atropine, bebeerine, bromopyrine, cantharidin, castoreum, cicutine, cocaine, codeine and its salts, colchicine, causine, coniline, convalamarine, cotoine, cubebine, curare, cureine, daturine, delphinine, digitalin, dionine, duboisine and its salts, elaterin, emetine, scopolamine, ergotinine, eserine, eseridine, sparteine, strophantrine, eucaine, evonine, florogrucine, gelsemine, glycin, glycocoll, guayacetine, helenin, hematropine, heroine, hydrastine and hydrastinine, hyoscyamine, hyoscine, holocaine, ichthargon, jaborine, largine, lycetol, morphia, narceine, nicotine, nirvanine, orexine, orthoform, pelletierine, pilocarpine, piperazine, pyrotoxin, prostaden, tetronal, iohimbine, iodopyrine and iodothyrin ... kilo.	2 5 00
2882	Aloes ... ,,	0 0 40

Acids:

Nos.	Goods	Duties. £ s. c.
2883	Acetic, crystallized, arsenious or white arsenic, boric, oleic and oxalic ... kilo.	0 0 20
2884	Acetic testing 40%, in receptacles not containing less than 50 kilos ... kilo.	0 0 10
2885	Carbolic or phenic, crystallized, formic. L.W ... ,,	0 0 60
2886	Carbolic, liquid, lactic, industrial, nitric of trade, sulphurous, sulphuric, pure concentrated. L.W ... kilo.	0 0 12
2887	Carbonic, gazeous or liquid, in iron receptacles, hydrochloric or muriatic and pyroligneous. G.W. kilo.	0 0 05
2888	Citric and tannic or tannin ... ,,	0 1 00
2889	Hydrofluoric, including gutta percha receptacles ... ,,	0 6 00
2890	Hydrofluoro-silycic, nitric, pure concentrated ... ,,	0 0 40
2891	Osmic and hyperosmic ... gramme	0 0 60
2892	Sulphuric of trade. G.W ... kilo.	0 0 0
2893	Tartaric, whole or in powder. G.W ... ,,	0 0 48
2894	Unenumerated ... ,,	0 2 70
2895	Tinder of all kinds ... ,,	0 0 65
2896	Distilled medicinal waters: rose, linden, or other unenumerated flowers or leaves. G.W ... kilo.	0 0 20
2897	German brandy. G.W ... ,,	0 1 20
2898	Albumen in general ... ,,	0 1 00
2899	Unenumerated alkaloids ... ,,	3 2 00
2900	Camphor: in paste. G.W ... ,,	0 0 60
2901	Monobromined or bromide of camphor ... ,,	9 2 40
2902	Alcohol: ethylic ... litre	0 0 48
2903	Methylic, for denaturing spirits ... ,,	Free.
2904	Other kinds ... ,,	0 2 00
2905	Concentrated aldehyde ... kilo.	0 0 80
2906	Real civet ... gramme	0 0 14
2907	Lavender. G.W ... kilo.	0 0 14
2908	Natural musk, with or without bladder ... gramme	0 0 24
2909	Pure aloin ... kilo.	0 2 00
2910	Vegetable tar, purified, for medicinal use ... ,,	0 0 12
2911	Alum of all kinds. G.W ... ,,	0 0 07
2912	Sulphate of alumina, pure ... ,,	0 0 16
2913	Impure, in receptacles not containing less than 50 kilos. kilo.	0 0 04
2914	Alumina salts, unenumerated ... ,,	0 1 00
2915	Metallic aluminium and its salts ... ,,	0 1 50
2916	Poppies ... ,,	0 0 68
2917	Ambergris ... gramme	0 0 60
2918	Common amber ... kilo.	0 0 50
2919	Asbestos, in fibres or in powder ... ,,	0 0 50
2920	Amyl nitrite, in boxes containing 12 small flasks ... doz.	0 1 80
2921	Amyl salts and compounds ... kilo.	0 2 00
2922	Ammonia: carbonate, chloride (sal ammoniac) and sulphate. G.W ... kilo.	0 0 08
2923	Liquid or volatile alkali, in iron receptacles, for industrial purposes G.W ... kilo.	0 0 05
2924	Liquid, for medicinal purposes. L.W ... ,,	0 0 30
2925	Unenumerated salts ... ,,	0 2 00
2926	Antimony, metallic (regulus), black antimony and tartrate of potassium (tartar emetic) ... kilo.	0 0 24
2927	Unenumerated salts ... ,,	0 2 00
2928	Arsenic: metallic (cobalt) ... ,,	0 0 40
2929	Sulphuric, red or realgar, and yellow or orpiment. G.W kilo.	0 0 16
2930	Unenumerated salts and compounds ... ,,	0 2 00
2931	Aseptol ... ,,	0 1 40
2932	Hartshorn: clippings ... ,,	0 0 12
2933	Turned ... ,,	0 0 32
	Calcined: see calcined bones.	
2934	Milk sugar, whole or in powder ... ,,	0 0 40
2935	Lead sugar or acetate of lead, so-called saturn salts. G.W kilo.	0 0 16
2936	Sulphur: in sticks, ground or sublimated. G.W ... ,,	0 0 06
2937	Precipitated, pure, and chloride ... ,,	0 0 30
2938	Unenumerated salts ... ,,	0 3 00
2939	Balsams: Canada, copaiba, and tolu, and those not elsewhere enumerated ... kilo.	0 1 00
2940	Fioravanti, tranquil, opodeldoc, Comendador, and anodyne ... kilo.	0 0 50
2941	Mecca ... ,,	0 6 00
2942	Peru ... ,,	0 3 20
2943	Barium: acetate, chlorate, and bichromate ... ,,	0 0 60
2944	Carbonate and chloride ... ,,	0 0 15
2945	Impure nitrate for industrial purposes. G.W ... ,,	0 0 12
2946	Common sulphate. G.W ... ,,	0 0 02
2947	Of the two foregoing numbers, purified ... ,,	0 0 30
2948	Unenumerated salts ... ,,	0 5 00
2949	Berries: myrtle ... ,,	0 0 20
2950	Juniper, laurel, elder and other like berries ... ,,	0 0 12
2951	Benzoldehyde or artificial essence of bitter almonds ... ,,	0 1 00
2952	Benzol or crystallizable benzine ... ,,	0 0 60
2953	Benzonaphthol ... ,,	0 2 00
2954	Bismuth: metallic, and its unenumerated preparations ,,	0 1 00
2955	Loretinate, subgallate and iodide ... ,,	0 8 00
2956	Subnitrate and carbonate ... ,,	0 3 20
2957	Armenian bole. G.W ... ,,	0 0 12
2958	Pure bromine ... ,,	0 2 00
2959	Bromoform ... ,,	0 3 00
2960	Metallic cadmium, and its salts ... ,,	0 4 00
2961	Calcium: carbonate, carbide, chloride or hypochlorite for industrial purposes, and calcined sulphate (surgical plaster). G.W ... kilo.	0 0 06
2962	Unenumerated salts ... ,,	0 2 00
2963	"*Canchalagua*" ... ,,	0 0 08
2964	Cantharides—together with receptacle ... ,,	0 1 20
2965	Cassia fistula. G.W ... ,,	0 0 16
2966	Capsules and pearls: of cod liver oil, castor oil, tar, cascara sagrada, chloroform, copahiba, creosote, cubeb in powder, sulphuric ether, eucalyptus, guaiacol, male fern, matico, rhubarb, terpinol, turpentine, iodoform, and other unenumerated, to be sold by weight ... kilo.	2 40
2967	Of antipyrine, apiol, valerianic ether, cajuput essence, ichthyol, to be sold by weight ... kilo.	1 2 00
2968	And pills of quinine and other alkaloid salts, to be sold by weight ... kilo.	1 0 00
2969	Empty, for medicines. G.W ... ,,	0 2 40
2970	Charcoal: animal or vegetable, whole or in powder ... ,,	0 0 10
2971	Of blood, purified by means of an acid ... ,,	0 2 40
2972	Sulphide of carbon, together with receptacle ... ,,	0 0 12
2973	Cardamom, whole or in powder ... ,,	0 1 50
2974	Powdered meat ... ,,	0 2 00
2975	Catechu, whole or in powder ... ,,	0 0 20
2976	Cevadilla or white hellebore, in powder. G.W ... ,,	0 1 28
2977	Metallic cerium, and its salts ... ,,	0 3 00
2978	Zinc: acetate, carbonate, chloride dissolved or in cylinders, metallic zinc in cylinders, grains or powder kilo.	0 0 40

SECTION XX.—MEDICINAL SUBSTANCES AND PHARMACEUTICAL PRODUCT—continued.

Nos.	Goods.	Duties. £ s. c.
2979	Chloride of trade, solid or liquid, oxide or white zinc, sulphate, artificial sulphide, and impure sulphide in powder for industrial purposes ... kilo.	0 0 16
2980	Unenumerated salts ... ,,	0 4 00
2981	Cinchonine: pure, crystallized or precipitated ... ,,	0 5 00
2982	Hydrochlorate and sulphate ... ,,	0 2 00
2983	Chloral hydrate ... ,,	0 1 40
2984	Chloralose, diodoform, euquinine, europhen, phenocol, ichtyoform, licidin, nosophen, papayotin, pyramidon, protargol, saloquinine, sidonal, veratrine and veronal. kilo.	2 8 00
2985	Chloroform ... ,,	0 0 60
2986	Coaltar. G.W ... ,,	0 0 12
2987	Metallic cobalt and its salts ... ,,	0 2 00
2988	Copper: acetate (verdigris), carbonate, chloride, nitrate, common black oxide and ammoniacal sulphate .. kilo.	0 0 18
2989	Arseniate, arsenite, purified carbonate, chromate, pure oxide and oxalate ... kilo.	0 0 80
2990	Sulphate (blue-stone) ... ,,	Free.
2991	Copper: pure sulphate ... ,,	0 0 20
2992	Unenumerated salts ... ,,	0 3 00
2993	Collodion: natural, celoidine ... ,,	0 0 36
2994	Cantharide ... ,,	0 1 80
2995	Flexible, and iodized collodion ... ,,	0 2 80
2996	Coloquinth, whole ... ,,	0 1 00
2997	In powder ... ,,	0 3 00
2998	Coraline or Corsican moss ... ,,	0 0 20
2999	Ergotized rye ... ,,	0 1 20
3000	Barks: of angostura and Calisaya cinchona ... ,,	0 1 00
3001	Cascarilla, condurango, pomegranate root, and simarouba ... kilo.	0 0 60
3002	Other, unenumerated ... ,,	0 0 30
3003	Soluble tartar ... ,,	0 0 60
3004	Cream of tartar or bitartrate of potassium ... ,,	0 0 40
3005	Creoline in bulk ... ,,	0 0 30
3006	Creosote: mineral or vegetable ... ,,	0 1 20
3007	Benzoate ... ,,	1 0 00
3008	Carbonate or creosotal, phosphate and valerianate ... ,,	0 4 00
3009	Metallic chrome and its salts ... ,,	0 2 00
3010	Quassia, whole or in powder ... ,,	0 0 25
3011	Cubeb, whole or in powder ... ,,	0 0 30
3012	Depilatories: for tanners. L.W ... ,,	0 0 24
3013	For other purposes, to be sold by weight. L.W .. ,,	0 0 24
3014	Disinfectants, prepared, such as kresyl and the like, unenumerated, in large receptacles of clay, tin plate, earthenware or glass. G.W ... kilo.	Free.
3015	Dextrine ... ,,	0 0 10
3016	Crete dittany, whole or in powder ... ,,	0 0 60
3017	Electuary ... ,,	0 0 80
3018	Plasters in paste, unenumerated, to be sold by weight ,,	0 1 20
3019	Scammony (resin) ... ,,	0 8 00
	Natural or artificial essences:	
3020	Of real almond, coriander, laurel, mustard, petit grains, and valerian ... kilo.	0 7 20
3021	Of angelica, geranium, kananga, hyssop, Rhodes wood, sweet marjoram, melissa, Ceylon cinnamon, cascarilla, terragon, patchouli and camomile ... kilo.	1 6 00
3022	Of caraway, Chinese cinnamon, juniper, lavender, origanum, serpolet thyme, aniseed, bergamot, dillseed, lilac, orange, and wintergreen ... kilo	0 3 20
3023	Of orange blossom (neroli), cardamom, hop, matico, and vetiver ... kilo.	3 2 00
3024	Calepur, clove, copahiba, cubeb, lemon, mace, nutmeg, eucalyptus, fennel, rosemary, savine and sassafras kilo.	0 1 60
3025	St. John's wort ... ,,	2 4 00
3026	Ihlang-Ihlang, orris, blue or pink camomile ... ,,	4 8 00
3027	Mirbane ... ,,	0 0 30
3028	Sandalwood, mint, parsley, pepper, jasmine, tansy and verbena ... kilo.	0 6 00
3029	Violet, concentrated ... ,,	8 0 00
3030	Unenumerated ... ,,	0 4 00
	Compound essences, extracts and ethers:	
3031	For preparing liqueurs ... ,,	0 8 00
3032	For preparing syrups, aërated beverages, jams, &c. ,,	0 4 80
3033	For making Cologne water ... ,,	0 6 00
3034	For making Florida water and Bay rum ... ,,	0 8 00
3035	For making Kananga water ... ,,	1 2 00
3036	For making other spirituous perfumes ... ,,	0 3 60
3037	Spermaceti ... ,,	0 0 80
3038	Metallic tin, and its salts ... ,,	0 1 00
3039	Storax, solid or liquid ... ,,	0 0 50
3040	Strontium: cacodylate and iodide ... ,,	0 8 00
3041	Other unenumerated salts ... ,,	0 1 00
3042	Ether: acetic and nitric or sweet spirit of nitre ... ,,	0 0 35
3043	Sulphuric (ethyl oxide) ... ,,	0 0 25
3044	Other, unenumerated ... ,,	0 4 00
3045	Bromide and chloride of ethylene ... ,,	0 3 20
3046	Eucalyptol ... ,,	0 2 80
3047	Eugenol ... ,,	0 4 00
	Medicinal extracts, dry or soft:	
3048	Of alkanet, coffee, Indian hemp, coloquinth, damiana, jaborandi, kola, milkwort, simarouba, and viburnum prunifolium ... kilo.	0 4 00
3049	Of ergotized rye, coca, strophantus, guarana and red cinchona ... kilo.	0 8 00
3050	Of Calabar beans, *hydrastis Canadensis*, marsh pennywort, Kawa-Kawa, opium, pimento, and serpentaria kilo.	1 2 00
3051	Of saffron, and ipecacuanha ... ,,	2 0 00
3052	Unenumerated ... ,,	0 2 00
	Fluid extracts:	
3053	Of cactus, ipecacuanha, and opium ... ,,	0 6 00
3054	Of "*espingelia*", strophantus, guarana, *hydrastis Canadensis*, and milkwort ... kilo.	0 3 60
3055	Of lactucarium ... ,,	1 0 00
3056	Unenumerated ... ,,	0 1 00
3057	Phenacetin ... kilo.	0 3 20
3058	Fibrine ... ,,	0 3 00
3059	Flowers: poppy, orange, "*galandula*", rose, verbena and violet ... kilo.	0 0 80
3060	Other kinds ... ,,	0 0 40
3061	Vaccine lymph ... ,,	Free.
3062	Flux, white or black ... ,,	0 1 20
3063	Formaline ... ,,	0 1 00
3064	Formol or formaldehyde ... ,,	0 0 70
3065	Phosphorus: amorphous and active. L.W ... ,,	0 0 80
3066	Chloride and its unenumerated compounds ... ,,	0 2 00
3067	Medicinal fruits, unenumerated ... ,,	0 0 24
3068	"*Geosote*" ... ,,	1 6 00
3069	Glycerine. G.W ... ,,	0 0 20
3070	Glucose, solid or liquid, for industrial purposes. G.W ,,	0 0 08
3071	Pure, for laboratories ... ,,	0 1 60
	Gums and resins:	
3072	Dammar, euphorbium, and sandarac: whole or in powder ... kilo.	0 0 40
3073	Galbanum, in natural state ... ,,	0 0 50
3074	The same, in powder ... ,,	0 1 40
3075	Guaiacum and myrrh ... ,,	0 1 00
3076	Kino and assafœtida ... ,,	0 1 60
3077	Unenumerated, medicinal, whole ... ,,	0 0 24
3078	In powder ... ,,	0 0 48
3079	Medicinal sugar plums, in bulk, to be sold by weight. L.W kilo.	0 4 00
3080	Yellow grains of Avignon and grains of paradise ... ,,	0 0 50
3081	Medicinal granules: to be sold by weight ... ,,	0 8 00
3082	Homeopathic, with or without medicine. L.W ... ,,	0 3 00
3083	Guarana, whole or in powder ... ,,	0 1 20
3084	Guaiacol: pure, crystallized, and carbonate ... ,,	0 8 00
3085	Unenumerated salts ... ,,	1 6 00
3086	Tonka beans ... ,,	0 2 00
3087	Unenumerated beans, whole or in powder ... ,,	0 0 40
3088	Hazeline ... ,,	0 0 80
3089	Bull gall ... ,,	0 0 80
3090	Iron: liquid acetate for dyers, and dry carbonate, lactate, phosphate, filings, and black or red oxide ... kilo.	0 0 20
3091	Cacodylate and malate pure ... ,,	1 0 00
3092	Nitrate and oxide impure (colcotar or caput mortuum). G.W ... kilo.	0 0 06
3093	Perchloride and chloride ... ,,	0 0 16
3094	Pure or impure sulphate, and sulphide. G.W ... ,,	0 0 02
3095	Unenumerated salts ... ,,	0 2 00
3096	Unenumerated medicinal leaves, whole or in powder. G.W kilo.	0 0 30
3097	Calcined bone (phosphate of calcium) ... ,,	0 0 10
3098	Cuttle bone ... ,,	0 0 25
3099	Medicinal infusions. G.W ... ,,	0 0 20
3100	Medicinal soap: in bars, including arsenical soap. G.W kilo.	0 0 32
3101	Of croton tiglium oil, ichthyol, thymol, and lanoline. L.W ... kilo.	0 1 60
3102	Of creoline, lysol, menthol, resorbine, salol, and corrosive sublimate. L.W ... kilo.	0 1 00
3103	Jalap, white resin ... ,,	0 4 80
3104	Syrups: of poppy, althea, saffron, ipecacuanha, manna, camomile, mint, milkwort, licorice, and all other unenumerated. L.W ... kilo.	0 0 40
3105	Medicinal juices. G.W ... ,,	0 0 20
3106	Kamala, pure or purified ... ,,	0 1 20
3107	Kephir ... ,,	0 6 40
3108	Keratine ... ,,	0 0 24
3109	Kousso, without inflorescences, purified or in powder ,,	0 0 72
3110	Lactopepsin ... ,,	0 2 40
3111	Lactucarium: German resin gum extracted from dried lettuce (*"lechuga virosa seca"*) ... kilo.	0 8 00
3112	French (thridacium) ... ,,	0 2 80
3113	*Lamunaria digitata* ... ,,	0 0 40
3114	Unperfumed lanolin. L.W ... ,,	0 0 75
3115	Rousseau's or Sydenham laudanum ... ,,	0 2 80
3116	Levulose ... ,,	0 2 00
3117	Beer yeast ... ,,	0 1 40
3118	Lycopodium ... ,,	0 1 00
3119	Carrageen or Iceland moss. G.W ... ,,	0 0 16
3120	Lysol in bulk ... ,,	0 0 40
3121	Listerine ... ,,	0 0 50
3122	Litharge (oxide of lead) ... ,,	0 0 15
3123	Lithium: citrate and salicylate, effervescent or not .. ,,	0 2 80
3124	Unenumerated salts ... ,,	0 6 00
3125	Lupulin ... ,,	0 1 20
3126	Hops for the manufacture of beer. G.W ... ,,	Free.
3127	Mace or nutmeg flowers ... ,,	0 1 20
	Magnesium or magnesia:	
3128	Calcined, carbonate and chloride ... ,,	0 0 20
3129	Effervescent citrate; nitrate, and sulphite ... ,,	0 0 60
3130	Metallic, in bands, threads or powder ... ,,	0 8 00
3131	Sulphate or Epsom salts. G.W ... ,,	0 0 04
3132	Unenumerated salts ... ,,	0 4 00
3133	Manna, dark, in sorts or in pieces ... ,,	0 0 60
3134	Light or in tears ... ,,	0 1 20
3135	Manganese: impure oxide ... ,,	0 0 05
3136	Unenumerated salts ... ,,	0 4 00
3137	Purified mannite ... ,,	0 1 80
3138	Cocoa butter ... ,,	0 1 00
3139	Nutmeg butter ... ,,	0 1 80
3140	Blue mercury and the like, in the mass, for pills ... ,,	0 4 00
	Chinese medicines, weight including all inner receptacles:	
3141	Plasters with foundation of skin or cloth ... doz.	0 0 60
3142	Extracts and pastes. L.W ... kilo.	0 4 50
3143	Compressed herbs. L.W ... ,,	0 4 00
3144	Pills of all kinds. L.W ... ,,	0 6 50
3145	Compound powders. L.W ... ,,	0 4 50
3146	Mint and similar preparations, in small pots ... doz.	0 0 60
3147	Reptiles, skins, bones and animals, dried. G.W .. kilo.	0 4 00
3148	Ointments and pomades. L.W ... ,,	0 3 50

Nos	Goods.		Duties. £	S.	C.
3149	Compounds of other kinds. L.W	kilo.	0	4	50
	Note.—Leaves, flowers, roots and stalks, shall pay duty as similar medicinal articles.				
3150	Mercury: bichloride, precipitated or white, and chloride (calomel)	kilo.	0	1	60
3151	Oxide or precipitated, yellow or red	,,	0	2	00
3152	Unenumerated salts	,,	0	3	00
	Metallic (see No. 1270).				
3153	Chloride of methylen and its compounds	,,	0	4	80
3154	Microcidine	,,	0	1	00
3155	Morrhuol	,,	0	2	80
3156	Milan flies	100	0	1	20
3157	Naphthaline: of trade, in scales, balls or powder. G.W	kilo	0	0	10
3158	Pure, for internal use	,,	0	0	40
3159	Naphthol: pure	,,	0	0	80
3160	Impure for industrial purposes, in receptacles of not less than 50 kilos. G.W	kilo.	0	0	10
3161	Nickel, metallic, and its salts	,,	0	2	40
3162	Nuts: areca, kola and vomica, whole	,,	0	0	30
3163	The same, in powder or granulated	,,	0	0	40
	Eyes of crayfish (see calcined bone No. 3097).				
3164	Oil, creosote	,,	1	4	00
3165	"*Omal*" trichlorophenol	,,	0	3	20
3166	Opium: in paste. (Prohibited owing to its being a Government Monopoly.)				
3167	In powder	kilo.	0	8	00
3168	Gold and its salts and compounds	gramme	0	0	60
3169	Licorice in paste	kilo.	0	0	80
3170	Palladium and its compounds	gramme	0	0	60
3171	Paper: for keeping off and killing flies	kilo.	0	0	30
3172	Medicinal, for chemical purposes	,,	0	7	20
3173	Paraffine, liquid	,,	0	0	24
3174	Paraform	,,	0	2	00
3175	Paraldehyde	,,	0	2	19
3176	Caustic paste, Vienna and the like	,,	0	0	80
3177	Sugared pastilles to be sold by weight and unenumerated comprimés of any substance	kilo.	0	1	20
3178	Pepsin: pure	,,	0	2	80
3179	Amylaceous	,,	0	0	60
3180	Peptone	,,	0	2	40
3181	Burgundy pitch. G.W	,,	0	0	12
3182	Pills of unenumerated kinds, to be sold by weight	,,	0	4	00
3183	Pyridine, pure, and its salts	,,	0	3	00
3184	Pyrolignite of iron. G.W.	,,	0	0	05
3185	Metallic silver, in sheets, or in powder and all its compounds	kilo.	1	6	00
3186	Metallic platinum, in threads or rolled and its compounds	gramme	0	0	24
	Lead: acetate (see Sugar No. 2935).				
3187	Oxide for assays. G.W	kilo.	0	0	01
3188	Unenumerated salts	,,	0	3	00
	Powders:				
3189	Antimonial, James', to be sold by weight	,,	0	0	64
3190	Dower's	,,	0	2	00
3191	Insect, from Persia, or of chrysanthemum flowers. G.W.	kilo.	0	0	10
3192	Special, for treating cattle and destroying their parasites. G.W.	kilo.	0	0	08
3193	Almond, for making orgeat. L.W.	,,	0	1	00
3194	And chopped herbs, for making vermouth and similar products. L.W.	kilo.	0	6	40
3195	Effervescing for gasogens. L.W.	,,	0	0	32
	Potassium or potash:				
3196	Bicarbonate. L.W.	,,	0	0	16
3197	Bitartrate (cream) and purified caustic potash in powder or dissolved. L.W.	kilo.	0	0	40
3198	Bromide	,,	0	1	00
3199	Carbonate, bichromate and sulphide, for baths. G.W.	kilo.	0	0	10
3200	Cyanide, dissolved in plates	,,	0	0	56
3201	Impure, in receptacles of not less than 50 kilos.	100 kil.	0	0	10
3202	Chlorate and chloride. G.W.	kilo.	0	0	20
3203	Chromate, ferrocyanide and yellow prussiate	,,	0	0	40
3204	Impure, for soap-making. G.W.	,,	0	0	08
3205	Nitrate (saltpeter). G.W.	,,	0	0	12
3206	Permanganate. G.W.	,,	0	0	24
3207	Iodide	,,	0	6	00
3208	Unenumerated salts	,,	0	1	20
3209	Metallic potassium	,,	1	8	00
3210	†Cosmetic preparations, solid and liquid, for the face. L.W.				
3211	†Unenumerated preparations and lotions for the hair. L.W.				
3212	Unenumerated chemical or pharmaceutical products	kilo.	1	0	00
3213	Propylamine (trimethilamin)	,,	0	2	80
3214	Medicinal pulps. G.W.	,,	0	0	40
3215	Peruvian bark, whole or in powder	,,	0	0	40
3216	Quinine and its salts	,,	Free.		
3217	Quinolina and its salts	,,	0	3	00
3218	Quinosol, in powder	,,	0	8	00
3219	Roots: of ipecacuanha, whole or in powder	,,	0	6	00
3220	Of Jalap, "*pimpinela*," "*rapontico*," rhatany and valerian	kilo.	0	0	40
3221	Of pellitory, milkwort, salep, serpentaria and sarsaparilla	kilo.	0	0	80
3222	Of *hydrastis Canadensis* and of rhubarb in any form	,,	0	1	20
3223	And shoots not specially mentioned, whole or in powder. G.W.	kilo.	0	0	25
3224	Resorbin, pure or mercurial	,,	0	1	20
3225	Resorcin	,,	0	3	20
3226	Retinol	,,	0	0	80
3227	Rouge, in powder, for jewellers. L.W.	,,	0	0	60
3228	Safrol	,,	0	0	80

† The goods enumerated in Nos. 3210 and 3211 are now included and pay duty under No. 2667.

Nos.	Goods.		Duties. £	S.	C.
3229	Salts: Vichy and the like, to be sold by weight. G.W.	kilo.	0	0	40
3230	Carlsbad, to be sold by weight	,,	0	0	10
3231	For baths	,,	0	0	50
3232	Salol	,,	0	2	00
3233	Salubrol	,,	1	2	00
3234	Sandalwood of all kinds, whole or in powder	,,	0	0	10
3235	Saloform	,,	1	8	00
3236	Selenium and its compounds	,,	2	0	00
3237	Seeds: Strophanthus, cedron, abelmosk, quince and colchicum	kilo.	0	0	60
3238	Linseed and mustard whole. G.W.	,,	0	0	10
3239	In powder	,,	0	0	14
3240	Unenumerated	,,	0	0	20
3241	Sodium: Benzoate	,,	0	1	60
3242	Bicarbonate. G.W.	,,	0	0	06
3243	Bisulphite, phosphate, refined nitrate and sulphite	kilo.	0	0	08
3244	Borate (borax). G.W.	,,	0	0	10
3245	Melted borate, bromide, citrate, salicylate and sulphocyanide	kilo.	0	1	20
3246	Cacodylate and cantharidate	,,	1	5	00
3247	Carbonate and soda ash, hyposulphite, solid or liquid silicate, and sulphate or Glauber's salts. G.W.	kilo.	0	0	02
3248	Caustic soda for soap-making. G.W.	100 kil.	0	2	80
3249	Pure nitrite	kilo.	0	0	88
3250	Impure, for industrial purposes, in receptacles of not less than 50 kilos	kilo.	0	0	20
3251	Santonate, santonate and iodide	,,	0	6	00
3252	Impure sulphide for industrial purposes, in receptacles of not less than 50 kilos.	100 kil.	0	0	10
3253	Unenumerated salts	kilo.	0	2	40
3254	Court plaster. L.W.	,,	0	4	00
3255	Tamar Indien	,,	0	3	20
3256	Tamarinds to be sold by weight: With pips. G.W.	,,	0	0	04
3257	In pulp. L.W.	,,	0	0	10
3258	Tannoform	,,	0	4	00
3259	Thapsia (gum resin)	,,	1	6	00
3260	Emplastic cloth or sticking plaster: Prepared with thapsia, mercurial, belladonna and iodoform	kilo.	0	0	40
3261	Of other kinds	,,	0	0	20
3262	Terebene	,,	0	0	80
3263	Terpine, pulverized and terpinol	,,	0	1	20
3264	Sigillated earth. G.W.	,,	0	0	10
3265	Thymol	,,	0	4	80
3266	Dyes for the hair or beard. L.W.	,,	0	2	00
3267	Medicinal of all kinds	,,	0	0	60
3268	Litmus: in cakes	,,	0	0	40
3269	Pure, for laboratories	,,	0	4	00
3270	Traumaticine	,,	0	1	20
3271	Turpentine from Venice or of pine. L.W.	,,	0	0	40
3272	Theriac	,,	0	2	80
3273	Tripoli. G.W.	,,	0	0	08
3274	Tutty, prepared	,,	0	0	40
3275	Tumenol	,,	0	6	00
3276	Turpeth (gum resin in cylinders)	,,	1	0	00
3277	Tusol	,,	2	0	00
3278	Unenumerated medicinal ointments and pomades, to be sold by weight. L.W.	kilo.	0	0	80
3279	Uranium and its preparations	,,	0	4	80
3280	Urethane	,,	0	7	20
3281	Uroferrine	,,	2	0	00
3282	Vanilla	,,	1	2	00
3283	Vanadium chloride	,,	2	4	00
3284	Vaselin, solid or liquid, unscented. G.W.	,,	0	0	20
3285	Vasogen with creoline, cresote, iodine and iodoform, &c.	,,	0	2	80
3286	Xeroform	,,	0	8	00
3287	Xylenol	,,	1	0	00
3288	Iodipinine, iodine sublimate and its compounds, not specially mentioned	kilo.	0	6	40
3289	Common iodine known by the name of Iquique	,,	0	2	40

Group 2.—Patent Medicines and Specifics.

3290	Patent medicines and specifics of all kinds	*ad val.*	25%
	Note.—The basis for assessment of this duty shall be the catalogue price. In the case of new uncatalogued articles, it will be necessary to produce the original invoice certified by the Consul of Peru in the country of shipment.		
	Note.—By patent medicines and specifics are understood all patent substances or compounds or which are solely designated by the name of the manufacturer or any other name purporting or not to show their properties or composition and generally any preparation claiming to have specified therapeutic properties, in whatever receptacle imported. The above denomination further includes all medicinal articles put up in bottles, flasks, phials, boxes or packets, to be sold in that form and not by weight.		
3291	Serums of all kinds, preventive or curative of contagious diseases, prepared for hypodermic injections		Free.

Group 3.—Pharmacy Articles.

3292	Needles: for hypodermic syringes and for vaccinating	doz.	0	0	60
3293	Suture	,,	0	0	24
3294	Stills: for assay	each	0	4	00
3295	For distillation up to 20 litres in capacity, with or without bath. G.W	kilo.	0	0	80
3296	Alcoholometers: Tralles' or Gay-Lussac's, with or without thermometer	doz.	0	4	00
3297	Probes: rubber or tin	,,	0	1	20
3298	Silvered or of white metal	,,	0	2	40
3299	Of silver	,,	1	0	00
3300	Cotton: absorbent, plain. L.W.	kilo.	0	0	40
3301	Prepared with medicinal substances. L.W.	,,	0	0	80
3302	Air pillows, cushions and beds, of soft rubber, with or without admixture	kilo.	0	2	00
3303	Metal bulbs, charged, for syphons, in boxes	gross	0	2	00

SECTION XX.—MEDICINAL SUBSTANCES AND PHARMACEUTICAL PRODUCTS—continued.

Nos.	Goods.	Duties. £ s. c.
	Apparatus:	
3304	Acidimeters, acetimeters, densimeters, bacteriological and the like, entirely of crystal or glass, for pharmaceutical use ... kilo.	0 0 80
3305	For chloroforming ... doz.	0 2 40
3306	Massaging, of all kinds ... ,,	0 4 00
3307	Induction, electrical ... each	0 4 00
3308	Lixiviating, for the manufacture of extracts ... kilo.	0 1 00
3309	For filling wafers, complete or incomplete ... each	0 3 00
3310	For cooling the head, chest, &c ... kilo.	0 1 00
3311	Areometers, universal and pycnometers ... each	0 1 50
3312	Of other kinds ... kilo.	0 2 00
3313	Unenumerated articles of crystal or glass for pharmacies or laboratories. G.W. ... kilo.	0 0 24
	Balances, assay, called "*granatarias*":	
3314	Hand, with pan of bone or metal ... each	0 0 60
3315	With column, with or without box ... ,,	0 1 00
3316	Balances with column of marble, faience, metal or other material, for apothecaries ... each	1 6 00
	Bandages or belts, abdominal:	
3317	Elastic or not, of cotton, linen or rubber ... ,,	0 1 20
3318	Woollen, with or without rubber ... ,,	0 6 00
3319	Silk, with or without admixture of other materials ,,	1 2 00
3320	Bandages, umbilical, for adults ... doz.	0 6 00
3321	Bandages and wrist-bands of metal or other materials, for issues ... doz.	0 6 00
3322	Bandages, umbilical, for children ... ,,	0 4 00
3323	Stomach pumps ... each	0 6 00
3324	Nipples of wood, horn or bone for inhaling tar or camphor ... doz.	0 0 80
3325	Bottles of gutta-percha for acids ... kilo.	0 4 00
3326	Homœopathic medicine chests in small tubes, up to m. 0.07 in length and m. 0.02 in diameter, in sheaths or cases: for every 25 medicines or fraction of 25 ... each	0 1 00
3327	Medicine chests of other kinds ... *ad val.*	40%
3328	Trusses: electric ... kilo.	0 6 00
3329	Of other kinds ... ,,	0 4 00
	Medicine chests:	
3330	Of cardboard of all kinds. G.W. ... ,,	0 0 80
3331	Of tin plate or iron, whether or not painted or tinned. G.W. ... kilo.	0 0 40
3332	Of turned white wood ... ,,	0 0 30
3333	Pots of faience, porcelain or glass furnished or not with lids of metal or celluloid. G.W. ... kilo.	0 0 18
3334	Of chip. G.W. ... ,,	0 0 24
3335	Canules: of indurated rubber, in any form ... ,,	0 2 80
3336	Of horn or bone ... ,,	0 4 00
3337	Of glass ... ,,	0 0 40
3338	Capsules of porcelain or glass ... ,,	0 0 40
3339	Catgut in bottles ... doz.	0 3 20
3340	Electric belts ... kilo.	0 6 00
3341	Necklaces: of amber ... ,,	2 4 00
3342	Of bone or glass ... ,,	0 2 40
3343	Quassia cups ... ,,	0 1 50
3344	Ear tubes: of bronze, brass or rubber ... doz.	0 4 80
3345	Nickelled or of white metal ... ,,	1 0 00
3346	Called imperceptibles for adapting to the ear ... doz. pairs	0 2 80
3347	The same of white metal or nickelled ... ,,	0 4 80
3348	Root cutters and compressors of rubber ... each	0 1 60
3349	Medicine droppers, of glass, of all kinds ... doz.	0 0 40
3350	Orris peas for issues ... kilo.	0 2 00
3351	Finger cots of soft rubber. L.W. ... ,,	0 2 80
3352	Douches, ear, nose, eye and the like ... ,,	0 2 00
3353	Scarifiers ... doz.	1 2 00
3354	Spatules of all kinds ... ,,	0 1 50
3355	Speculums and stethoscopes of all kinds ... ,,	0 2 40
3356	Laryngoscopes ... ,,	0 2 00
3357	Antiseptic sponges for surgeons, per boxes or bottles containing up to twelve sponges ... doz.	0 4 80
3358	Sterilizers, milk, with up to eight bottles ... ,,	1 2 00
3359	Bands for frictions, with round handles or of any other form ... doz.	0 6 00
3360	Bands called universal for wholly or partly covering the chest or abdomen ... each	0 1 50
3361	Filters: Pasteur's, Chamberland's and the like ... ,,	0 2 00
3362	Felt for poultices, called "*spongiofilina*" ... kilo.	0 2 00
3363	Bellows for insect powder ... doz.	0 6 00
	Gauze for healing wounds:	
3364	With or without medicinal preparation. L.W. ... kilo.	0 1 00
3365	In glass bottles ... doz.	0 3 00
3366	Gasogens of faience, porcelain or glass for preparing aërated waters ... kilo.	0 0 48
3367	Rubber prepared for dentists ... ,,	0 6 00
3368	Gloves and mittens for frictions ... each	0 0 40
3369	,, of soft rubber. L.W. ... kilo.	0 2 80
3370	Lint with or without medicinal preparation. L.W. ... ,,	0 0 40
3371	Oiled cloth, with or without silk, for wounds. L.W. ... ,,	0 2 50
3372	Vapour inhalers or pulverizers ... doz.	0 8 00
	Irrigators, furnished or not with canules or tubes, not exceeding them by m. 2.50 in length:	
3373	Of zinc, iron enamelled with faicnce, of tin plate, glass or metal, nickelled or not ... kilo.	0 0 70
3374	Instruments, surgical and orthopedic ... *ad val.*	10%
	Syringes:	
3375	Of aluminium and of indurated or soft rubber, including irrigators solely of that material and those called "*peras*" (pear). L. W. ... kilo.	0 2 00
3376	Of metal and glass, with or without other material ... ,,	0 0 60
3377	Hypodermic of all kinds, including those for serum, with or without case, spare needles and bottles for "*tabletillas*" ... doz.	1 2 00
	Nursing bottles of crystal or glass:	
3378	With or without adaptable nipples ... kilo.	0 0 30
3379	With tubes of glass or rubber and parts of rubber, bone, faience or wood ... kilo.	0 1 60
3380	Pestles for mortars, of faience, porcelain or glass, with or without handle of wood ... kilo.	0 0 24
3381	Machines for making pastilles ... each	0 8 00
3382	Electro-magnetic machines or galvanic batteries ... ,,	0 4 00
3383	Percussion hammers ... doz.	0 3 00
	Elastic stockings:	
3384	Of cotton or other vegetable fibres ... kilo.	0 2 80
3385	Of silk ... ,,	0 8 00
3386	Artificial limbs ... *ad val.*	10%
3387	Mills for druggists ... each	0 2 00
3388	Mortars of agate. L.W. ... kilo.	0 4 00
3389	Empty medicine wafers ... 1,000	0 0 80
3390	Pessaries of all kinds ... kilo.	0 2 00
3391	Nipples of rubber for nursing bottles. L.W. ... ,,	0 2 80
3392	The same, with ring, whistle or bells. L.W. ... ,,	0 2 00
3393	Nipple shields or breast pumps of crystal or glass, with or without parts of other material. L.W. ... kilo.	0 1 20
3394	Pill tiles of all kinds ... each	0 2 00
3395	Brushes of all kinds for painting the throat or eyes ... doz.	0 0 80
3396	Boxes of wood, for silvering over pills ... ,,	0 4 00
3397	Caustic holders of all kinds ... ,,	0 3 00
3398	Retort stands with rings ... ,,	0 3 60
3399	Chest protectors of wool. L.W. ... kilo.	0 4 00
3400	Presses, dye ... each	0 2 00
3401	Pulverizers or atomizers of glass, with or without parts of another material ... doz.	0 4 00
3402	Corn scrapers ... ,,	0 0 80
3403	Spare parts for nursing bottles with tube, nipples and disc ... doz.	0 3 00
3404	Rollers of boxwood for pills ... ,,	0 1 80
3405	Sacks for oxygen with or without tap and tube ... each	0 2 80
3406	Leeches. G.W. ... kilo.	0 0 20
3407	Silk for sutures. G.W. ... ,,	1 6 00
3408	Probes, cooling ... doz.	0 6 00
3409	Brackets for laboratories, of metal or wood ... kilo.	0 0 40
	Suspensory bandages:	
3410	Of cotton, or other vegetable fibres ... doz.	0 1 80
3411	Of silk or with bag of silk ... ,,	0 3 00
3412	Thermometers, clinical ... ,,	0 6 00
3413	Trocars of all kinds ... ,,	0 1 50
3414	Filter bougies ... ,,	0 3 00
3415	Bands: of elastic gum, of m. 2 by m. 0.05 ... ,,	0 3 00
3416	Of cloth of cotton or of other vegetable fibres, up to m. 5 in length ... doz.	0 0 40
	Cupping-glasses of crystal or glass:	
3417	With suction pump ... each	0 2 00
3418	With rubber globe ... doz.	0 [illegible] 00

EXPORTATION.

LAW OF MAY 10TH, 1911, ESTABLISHING AN "*ad valorem*" DUTY ON EXPORTED GUMS.

("*El Peruano*" No. 5 of July 7th, 1911.)

ART. 1.—India rubber ("*caucho, jebe fino, debil*") and generally all gums exported from the Republic shall pay duty at the rate of 8 % *ad valorem* on their market value at Liverpool, in lieu of the specific duty now leviable thereon.

ART. 2.—The Executive may order the acceptance in payment of the duty, of drafts on London, Paris, or New York, to become due not later than ninety days sight, at the rate of exchange current on the day of export, and is authorised to issue the necessary regulations for the purpose of ascertaining the price of the gums at Liverpool and communicating the same to the Customs so that the duty may be correctly assessed and collected.

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MONEY, WEIGHTS AND MEASURES.—The monetary unit is the peso (100 centavos) = 4s. 4d.

For weights and measures the metrical system has been adopted.

NOTE.—According to a Law dated October 4, 1890, all goods imported from abroad for consumption shall pay an additional duty of 5% on their evaluation. Goods which in the present Tariff are followed by an asterisk are excepted from this surtax.

Certain goods are also liable to internal consumption duties, these being paid by importers of foreign goods. See end of Tariff.

Textile goods composed of an admixture of different fibres not provided for in the Tariff shall not be dutiable according to the declared value (as an article not provided for) unless the subordinate fibre is present in a proportion exceeding 30 %.

Unenumerated goods shall pay 31 % on their valuation.

For the law relating to customs privileges in favour of primary materials for use in industries see end of Tariff.

IMPORT TARIFF.

1ST SECTION.

COMESTIBLES &C.(1)

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
1	Olive oil of all kinds .....kil. net	0 30	—	0 10
2	Olives: in brine, in barrels and large receptacles ("garrafones").....kil.gross	0 10	31	—
3	In pots, bottles or tins ..... „	0 16	51	—
4	Dried, in cases or casks..... „	0 20	31	—
5	„ in pots, tins or bottles .. „	0 20	51	—
6	In oil (including receptacles) ....kilog.	0 50	—	0 25
6*a*	Bran.....kil. gross	0 02	31	—
7	Ginger ale, gaseous, in half bottles ....doz.	1 20	31	—
8	Brandy: of a strength up to 20°(2) ....litre	0 08	—	0 133
9	Absinthe, of a strength up to 20°..... „	0 25	—	0 31
10	In bottles (see Notes under 209)			
11	"Aji" (kind of pimento): Not ground.....kil. gross	0 29	—	0 09
12	Ground (including receptacles) ..kilog.	0 45	—	0 14
13	Garlic.....hundred	0 50	31	—
14	Capers (including receptacles).....kilog.	0 20	—	0 10
15	Carob beans.....kil. gross	0 09	31	—
	Almonds:			
16	Shelled (including receptacles) . kilog.	0 36	—	0 11
17	In the shell.....kil. gross	0 20	—	0 06
18	Alpist ..... „	0 10	—	0 05
19	Starch .... „	0 11	—	0 07
	Anchovies:			
20	In oil (including receptacles) ....kilog.	0 50	—	0 30
21	In brine, in bottles, tins, or pots (including receptacles) .....kilog.	0 20	—	0 10
22	In brine, in barrels or cases ..kil. gross	0 20	—	0 07
	Anisette:			
23	Of Majorca, of a strength up to 20° litre	0 20	—	0 31
24	Other, of a strength up to 20° .... „	0 11	—	0 31
24*a*	In bottles (see Nos. 139 to 141)			
25	Aniseed.....kil. gross	0 25	31	—
26	Indigo, fine, of whatever origin .. „	1 00	31	—
27	Vetches, dried ... . „	0 10	—	0 05
28	Hoops, wooden, for cases .....hundred	1 00	31	—
29	Herrings, dried, in boxes .....doz.	0 30	31	—
30	Arrowroot .....kil. gross	0 11	—	0 07
31	Rice: hulled, of all kinds ..... „	0 09	—	0 04
32	Unhulled, of all kinds..... „	*ad val.*	—	0 01
33	Hazel nuts ..... „	0 13	—	0 04
34	Saffron (including receptacles)*.....kilog.	16 00		free.
35	Sugar: refined, of all kinds .....kil. gross	0 10	—	0 06
36	Not refined, of all kinds ..... „	0 09	—	0 05
37	Potato or glucose .. .. „	0 08	31	—
38	Blue: Prussian, ordinary, for linen....kilog.	0 04	—	0 01
39	The same, in balls ..... „	0 12	31	—
40	Codfish, dry, and stockfish of all kinds, kil. gross	0 15	—	0 05
41	Cards, playing, of all kinds .....gross	8 00	—	10 00
42	Casks, not mounted*.... .....each	0 20		free.
42*a*	Spirits in bottles (see Notes under No. 209)			
43	Bitters, of a strength up to 20°.....litre	0 47	31	—
43*a*	In bottles (see Notes under No. 209)			
44	Biscuits (including receptacles) .....kilog.	0 35	—	0 16
45	Cocoa: ground (including receptacles) „	0 50	—	0 16
46	In the bean .....kil. gross	0 40	—	0 12
47	Coffee: in the bean ..... „	0 24	—	0 08
48	Ground (including receptacles) ..kilog.	0 50	—	0 24
49	Chicory in bulk or in packets (including receptacles) .....kilog.	0 125	—	0 06
50	Boxes for vermicelli and boxes of a capacity of 12 bottles, not mounted*.....hundred	20 00	25	—
51	The same, mounted ..... „	25 00	31	—
52	„ not mounted, for various uses* m² × 2½ cm. thickness	0 30	25	—
53	„ mounted „ „	0 38	31	—
54	Prawns ("camarones"), dried .....kilog.	0 15	—	0 05
55	Cinnamon: in sticks .....kil. gross	1 00	31	—
56	And Ceylon cinnamon, ground (including receptacles) .....kilog.	0 70	31	—
57	Ceylon, in sticks.....kil. gross	0 27	31	—
58	Caramel, coloring, liquid ..... „	0 24	96	—
59	Pork, bacon and beef, cooked..... „	0 25	51	—
60	Beef, in brine ..... „	0 10	51	—
61	Chestnuts, fresh or dried..... „	0 11	31	—
62	Barley: common (malt), for beer, 100 kil. gross	9 00	31	—
63	In the grain ..... „	4 50	31	—
64	Pearled, in casks or demijohns..kil.gross	6 12	31	—
65	Onions .....hundred	0 50	31	—
66	Rye.....kil. gross	0 05	31	—
	Beer:			
67	In bottles from 250 to 500 millilitres bottle	0 113	—	0 08
68	In bottles from 501 millilitres to 1 litre „	0 227	—	0 16
69	In casks.....litre	0 18	—	0 16
	Chocolate:			
70	In paste (including receptacles) ..kilog.	0 60	—	0 30
71	Ground .. „	0 70	44	—
72	"Chufas" .....kil. gross	0 10	31	—
73	Chuno of all kinds (including receptacles) kil.	0 20	31	—
74	Cider: in bottles of from 251 to 501 millilitres bottle	0 104	—	0 06
75	In bottles not over 1 litre ..... „	0 21	—	0 12
76	In casks.....litre	0 15	—	0 10
77	Cigarettes: in small packets (including receptacles) .....kilog.	2 50	—	2 50
78	Of black tobacco (including tin box) „	1 00	—	2 50
79	Cigars: of Havana tobacco, wherever manufactured (including receptacles)....kilog.	4 50	—	3 00
80	Of any other kind, loose or in packets „	0 90	—	1 00
81	Prunes: dry, in wooden boxes ....kil gross	0 15	31	—
82	In pots, tins, or pasteboard boxes (including receptacles) .....kilog.	0 28	31	—
83	Cloves .....kil. gross	0 40	31	—
84	Fire crackers, Chinese, in boxes containing up to 40 packets.....box	1 10	—	0 60
85	Rockets .....hundred	10 00	51	—
86	Cumin seed .....kil. gross	0 22	31	—
87	Vegetables, preserved, of all kinds (including receptacles) .....kilog.	0 30	—	0 30
88	Preserved goods of all other kinds (do. do.) „	0 50	—	0 30
89	Cocoa nuts, Brazilian.... .....hundred	3 00	20	—
90	Cognac, of a strength up to 20° .....litre	0 35	—	0 31

(1) The evaluations in this section refer to articles imported in ordinary boxes or bottles.

For the purpose of assessing liquids in bottles, the bottles shall be deemed common when containing from 51 centilitres to 1 litre; half bottles when of a capacity from 25 to 50 centilitres; quarter bottles when containing up to 25 centilitres.

Should such goods be imported in fancy boxes, bottles, or any other fancy package, the latter will be appraised without reference to the contents.

Articles whose evaluation is on the gross weight include all the packages.

Articles whose evaluation includes receptacle mean only the interior packages.

Articles whose evaluation includes receptacle, and which have only one, will be appraised gross weight.

In the case of articles where no mention is made of gross weight, or including receptacles, net weight will be understood.

(2) Brandy of a strength exceeding 20° shall be charged in proportion with an increase of ½ centesimo per litre and per degree.

1st Section.—Comestibles &c.—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
90a	In bottles (see Notes under No. 209)			
91	Candies, surprise, in cornets or paper wrappers (including receptacles) .....kilog.	0 60	44	—
92	Coquilla nuts, Chilian, and others..kil. gross	0 10	31	—
93	Curaçao, of a strength up to 20° .....litre	0 50	—	0 31
93a	In bottles (see Nos. 139 to 141)			
94	Demijohns, empty, any size*.....100 litres	1 50		free.
95	Dates of all kinds .....kil. gross	0 25	31	—
96	Sweatmeats, dry, candies, bonbons (including receptacles) .....kilog.	0 80	—	0 40
97	Sweetmeats and fruits, in juice, syrup, or any other form (including receptacles)..kilog.	0 50	—	0 25
98	Pickles of all kinds ,, ,, .. ,,	0 20	—	0 10
99	Spices, ground ,, ,, .. ,,	0 50	31	—
100	Farina .....kil. gross	0 04	—	0 01
100a	Fernet (see Notes under No. 209)			
101	Pastes, alimentary ..... ,,	0 16	—	0 08
102	Matches, of all kinds (including receptacles) kilog.	0 60	—	1 30
103	Fruits: in water or brandy (including receptacles)..... ..... kilog.	0 20	—	0 10
104	Oranges, fresh .....hundred	0 50	20	—
105	Peaches and apples .....hectolitre	1 00	20	—
106	Bananas.....bunch	0 20	20	—
107	Water melons and citrons ....hundred	3 00	20	—
108	Pineaples .....each	0 20	20	—
109	Tomatoes ("ajies"), cucumbers and quinces .....hundred	0 50	20	—
110	Grapes, fresh.....kilog.	0 20	20	—
111	Crackers, common..... .kil. gross	0 12	44	—
112	Biscuits, fine and dried pastry (including receptacles) ..... kilog.	0 35	—	0 16
113	Chick peas from whatever origin ..kil. gross	0 13	—	0 05
114	Geneva, of a strength up to 20°.....litre	0 16	—	0 31
114a	In bottles (see Notes under No. 209)			
115	Juniper berries .....kil. gross	0 06	31	—
115a	Brandy from residue of pressed grapes (see No. 8)			
116	Lard (including receptacles) .....kilog.	0 28	—	0 14
117	Tallow, beef, neats'-foot oil ("caracú") (including receptacles) .....kilog.	0 15	51	—
118	Guavas (including receptacles) ..... ,,	0 45	—	0 20
119	Beans, dried .....kil. gross	0 10	—	0 05
120	Flour: wheat, in barrels or sacks....100 kil.	8 00	—	2 70
121	Nestlé's, Defresne's and the like ..kilog	0 10	31	—
122	Rye, corn, bean, or of other edible substances .....kil. gross	0 10	31	—
123	Ice .....kilog.	0 04	31	—
124	Figs, dried .....kil. gross	0 14	31	—
125	Mushrooms, dried (including receptacles) kilo.	0 70	31	—
126	Eggs .....hundred	1 20	31	—
127	Soap, common, of all kinds.....kil. gross	0 09	—	0 08
128	Hams (including receptacles) .....kilog.	0 46	—	0 24
129	Petroleum (rebate of 3¾) .....litre	0 048	—	0 0025
130	Unrefined, in casks (rebate of 3¾) ,,	0 02	—	0 01
131	Kirsch, of a strength up to 20° ..... ,,	0 40	—	0 31
131a	In bottles (see Notes under No. 209)			
132	Milk, condensed (including receptacles).kilog.	0 60	51	—
133	Tongues: pickled.....kil. gross	0 10	51	—
134	Dried, smoked .....dozen	1 20	51	—
135	Codfish tongues .....kil. gross	0 30	31	—
136	Lentils ..... ,,	0 12	—	0 05
137	Yeast (including receptacles) .. .... kilog.	0 44	31	—
	Liqueurs and syrups of all kinds:			
138	In casks.....litre	0 50	—	0 31
139	In bottles, from 51 centilitres to 1 litre bottle	0 58	—	0 31
139	Solid or syrupy glucose of fecula or grape .....kilog.	—	—	0 05
	Liqueurs:			
140	In bottles from 26 to 50 centilitres..bottle	0 29	—	0 155
141	In bottles up to 25 centilitres.... ,,	0 15	—	0 075
142	Maize .....100 kil.	*ad val.*	—	0 80
143	Manioc: in bulk .....kil. gross	0 05	31	—
144	In packets (including receptacles)..kilog.	0 12	31	—
145	Earthnuts .....kil. gross	0 07	31	—
146	Butter (including receptacles).....kilog.	0 63	—	0 35
147	"Masacotes" .....kil. gross	0 15	44	—
148	Molasses, sugar cane..... ,,	0 06	31	—
149	Millet ..... ,,	0 02	31	—
150	Mustard, edible, of all kinds and of whatever origin (including receptacles)..kilog.	0 26	31	—
151	Walnuts .....kil. gross	0 09	—	0 03
152	Fruits, oven-dried, of all kinds (including receptacles) .....kil. gross	0 15	—	0 05
153	Oysters and lobsters (including receptacles) kilog.	0 30	—	0 30
154	Wicks of all kinds* .....kil. gross	0 40	10	—
155	Toothpicks (including receptacles)....kilog.	0 20	31	—
156	Potatoes of all kinds* .....100 kil. gross	4 50	12	—
157	Raisins .....kil. gross	0 14	—	0 05
158	Currants, sultana raisins and the like ,,	0 20	31	—
159	Fish: pickled, in boxes or casks .... ,,	0 20	—	0 07
160	In jars, cans or pots (including receptacles) .....kilog.	0 20	—	0 10
161	Dried, in jars, cans or pots (including receptacles) .....kilog.	0 15	—	0 08
162	In casks or cases .....kil. gross	0 15	—	0 05
163	Pepper: cayenne, ground (including receptacles) .....kilog.	0 25	—	0 08
164	In the grain .....kil. gross	0 32	—	0 10
165	Ground (including receptacles) ..kilog.	0 50	—	0 16
166	Pine and pistachio nuts (including receptacles) .....kilog.	0 30	31	—
167	The same, not shelled (including receptacles) .....kilog.	0 15	31	—
168	Kidney beans ("porotos"), of whatever origin .....kil. gross	0 075	—	0 05
169	Cheese of all kinds (including receptacles) kilog.	0 41	—	0 38
170	Rum, of a strength up to 20° .....litre	0 36	—	0 31
170a	In bottles (see Notes under No. 209)			
171	Salt: common, refined, in pots or packets (including receptacles) .....kilog.	0 10	31	—
172	Fine, in bulk, of all kinds..100 kil. gross	2 80	31	—
173	Sausages, Bologna and other (including receptacles) .....kilog.	0 70	—	0 40
174	Sauces and preserves of tomatoes of all kinds (including receptacles) .....kilog.	0 25	31	—
175	Sauces, other, in bottles or jars (including receptacles) .....kilog.	0 40	51	—
176	Sardines: in oil (including receptacles) ,,	0 50	—	0 30
177	Pressed.....kil. gross	0 15	—	0 05
178	Pickled, in boxes or casks .... ,,	0 20	—	0 07
179	Pickled, in jars, cans or pots (including receptacles) .....kilog.	0 20	—	0 10
180	Seeds, vegetable and flower* .....kil. gross	1 00	8	—
181	Hemp seed .....kilog.	0 05	31	—
182	Lucern seed* ..... ,,	0 25		free.
183	Semolina (including receptacles)..... ,,	0 15	31	—
184	Tobacco: liquid essence or "pichuá" (including receptacles) .....kilog.	0 40	31	—
185	Leaf, from Havana (including receptacles) ....kilog.	0 60	—	0 30
186	Leaf, from Bahia and Virginia (including receptacles).....kilog.	0 355	—	0 30
187	Leaf, from Paraguay and Rio Grande (including receptacles) .....kilog.	0 145	—	0 15
188	Leaf, all other (including receptacles) ,,	0 355	—	0 30
189	Havana, cut (including receptacles) ,,	1 20	—	0 70
190	Other, cut (including receptacles) ,,	1 20	—	0 60
191	Black, in rolls (including receptacles) kilog.	0 41	—	0 30
192	Black, cut (including receptacles) ,,	0 60	—	0 60
193	Chewing tobacco (including receptacles) ,,	0 48	—	0 30
194	Tapioca (including receptacles) ..... ,,	0 20	31	—
195	Tea of all kinds.....kil. net	0 80	—	0 25
196	"Ticholos" of all kinds (including receptacles) .....kilog.	0 30	44	—
197	Wheat .....100 kil.	*ad val.*	—	1 35
198	Candles: wax and imitations thereof..kilog.	0 80	44	—
199	Sperm and similar kinds (including receptacles) .....kilog.	0 30	—	0 14
200	Tallow..... ,,	0 20	44	—
201	Vermouth, of a strength up to 20° ....litre	0 30	—	0 31
202	In bottles (see Notes under No. 209)			
203	Vinegar, in casks or demijohns ..... ,,	0 07	—	0 03
204	Wine: of all kinds, in bottles or flasks (see Notes under No. 209)			
205	Fine, such as Rhine, port sherry, madeira, muscatel and burgundy, in casks or demijohns .....litre	0 50	—	0 23
206	Common, of all kinds, in casks or demijohns .....litre	0 12	—	0 06
207	Whisky, of a strength up to 20°..... ,,	0 40	—	0 31
207a	In bottles (see Notes under No. 209)			
208	Yerba maté: from all countries ..kil. gross	0 10	—	0 04
209	In the leaf, unmanufactured* ,,	0 06	—	0 01

Notes Relating to Goods Enumerated in the 1st Section.

Specific Duties.

	Peso c.
Alcoholic beverages and vermouth, Fernet and the like:	
In casks, of a strength up to 20° .....litre	0 31
And in proportion for a higher alcoholic strength, in bottles of from 51 centilitres to 1 litre, of a strength up to 20° ..bottle	0 31
Brandy, of a strength of 20° and more ..per degree and per litre	0 0068

Duties Leviable on All Kinds of Beverages Imported in Bottles.

		Peso c.		Peso c.
Absinthe, of a strength of 20°, in bottles of 1 litre and less	dozen	4 50	bottle	0 31
Bitters, of a strength of 20°, in bottles of 1 litre and less	dozen	5 60	bottle	0 31
Cognac, of a strength of 20°:				
In bottles of 25 centilitres.....	,,	2 00	,,	0 0775
In bottles of 50 centilitres.....	,,	3 50	,,	0 155
In bottles of 1 litre	,,	6 00	,,	0 31
Fernet, of a strength of 20°, in bottles of 1 litre	,,	5 00	,,	0 31
Parati, Laranghina and Cominillo, of a strength of 20°, in bottles of 1 litre and less	,,	2 40	,,	0 31
Gin, other kinds, of a strength up to 20°, in bottles of 1 litre and less.....	bottle	0 16	,,	0 31
Geneva, aromatic, Schnapps and Old Tom, of a strength of 20°, in bottles of 1 litre and less	dozen	2 20	,,	0 13
Kirsch, of a strength of 20°, in bottles of 1 litre and less	,,	5 00	,,	0 31
Rum, of a strength of 20°, in bottles of 1 litre and less	,,	5 50	,,	0 31
Vermouth, of a strength of 20°, in bottles of 1 litre and less	,,	3 70		0 31
Whisky, of a strength of 20°, in bottles of 1 litre and less	,,	5 00	,,	0 31
Wines, Asti, Teneriffe, Frontignan, Pomino and Chianti, in bottles of 1 litre and less ..	,,	3 30	,,	0 23
Other, in bottles of 1 litre and less	,,	8 00	,,	0 23
,, in half bottles	,,	4 50	,,	0 115

Ordinary bottles for liquids shall be considered those of a capacity of from 51 centilitres to 1 litre; bottles of a capacity of from 26 to 50 centilitres are considered as half bottles, and those containing 25 centilitres and less as quarter bottles; bottles of larger or less capacity, not specified in this table, shall be taxed in proportion.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
	Tares and Allowances for Leakage or Breakage			
	Oil, in tin cans		9 %	
	„ in casks		20 %	
	Comestibles, in glass bottles or jars, of all kinds		2 %	
	Petroleum		3 %	
	Liquids of all kinds, in bottles		4 %	
	Sausages preserved in grease		10 %	
	2ND SECTION.			
	SMALL WARES &C.			
210	Bugles, glass beads &c. common .....kilog.	0 80	31	—
	Fans: (1)			
211	Wooden, covered with common cotton tissue or paper, ribs unvarnished ....doz.	0 30	31	—
212	The same, ribs varnished ..... „	0 80	31	—
213	Wooden, cotton or paper covered, ribs varnished or painted, fine or half-fine..doz.	3 00	31	—
214	Wooden, covered with silk or silk-mixed goods, ribs varnished or painted.....doz.	8 00	31	—
215	Bone, covered with pure or mixed silk „	7 00	31	—
216	The same, covered with cotton or paper..	3 00	31	—
217	The same, plain or open-worked, covered with lace .....doz.	18 00	31	—
218	The same, folding ("debarajas"), plain or open-worked.....doz.	8 00	31	—
219	Of mother-of-pearl, ivory or tortoise-shell, covered with pure or mixed silk, cotton or paper .....doz.	50 00	31	—
220	The same, with lace or embroidery „	78 00	31	—
221	Of tortoise-shell, ivory or mother-of-pearl, folding, without open work or incrustations .....doz.	130 00	31	—
222	The same, open-worked or with incrustations (2) .....doz.	190 00	31	—
223	Glove-stretchers, wooden..... „	3 00	31	—
224	Braids of silk and cotton (see No. 236).			
225	Wadding, white or black, for quilting kil. gross	0 60	31	—
226	Clothes pins: ordinary, with elastic, hundred	0 80	31	—
227	The same, without wire or elastic „	0 15	31	—
228	Needles, crochet, with wire handles ..gross	1 00	31	—
229	Bone or steel case, containing from 4 to 6 needles .....doz. boxes	0 60	31	—
	Needles:			
230	Crochet, of all sizes, unpacked..thousand	3 00	31	—
231	Wood or bone, long, crocheting hundred	3 50	31	—
232	In tins, packets or boxes, all kinds, for sewing .....thousand	0 45	31	—
233	For sewing machines ..... „	8 00	31	—
234	Embroidering ..... „	1 20	31	—
235	Laces: corset, of linen or linen and cotton, 3 metres in length.....hundred	4 00	31	—
236	The same, silk or silk and cotton „	6 00	31	—
237	Cotton braid ..... „	1 00	31	—
238	Chessmen: bone .....doz.	18 00	31	—
239	Wooden ..... „	12 00	31	—
240	Ivory ..... „	120 00	31	—
241	Frogs: woollen, with tassels ..... „	2 00	31	—
242	Woollen, with or without tassels, ordinary, for ponchos .....doz.	0 50	31	—
243	Silk, with tassels .....kilog.	15 00	31	—
244	Silk, without tassels ..... „	20 00	31	—
245	Wire covered with cotton or paper, for milliners .....kilog.	2 00	31	—
246	Hat brims, of pasteboard, glazed ..hundred	6 00	31	—
	Albums: (3)			
247	Of cotton velvet, linen, leather or imitation leather, to hold up to 50 photos..doz.	8 00	31	—
248	The same, up to 100 photos..... „	12 00	31	—
249	The same, up to 200 photos..... „	18 00	31	—
250	Leather or velvet, with incrustations, up to 50 photos .....doz.	12 00	31	—
251	The same, up to 100 photos..... „	18 00	31	—
252	The same, up to 200 photos..... „	25 00	31	—
253	Mother-of-pearl, ivory, tortoise-shell or Russian leather, up to 50 photos ....doz.	45 00	31	—
254	The same, up to 100 photos..... „	90 00	31	—
255	The same, up to 200 photos..... „	132 00	31	—
256	Damask: cotton .....kilog.	1 20	31	—
257	Linen or linen and cotton..... „	1 60	31	—
258	Bombazine, of wool and cotton, black, plain or serged, 1 metre in width .....metre	0 24	31	—
259	Pins: With metal or composition heads, in boxes or packets (including receptacles) kilog.	0 70	31	—
260	Glass heads, or fancy pins, ornamented or not, colored or plain, small and common, and safety pins .....gross	0 30	31	—
261	Hat. talc, double pointed .....doz.	0 40	31	—
262	Hair. large, of all kinds..... „	1 20	31	—
263	Pin cases: wooden, ordinary .....gross	1 00	31	—
264	Bone or wood, carved or bead-studded gross	6 00	31	—
265	Bone, plain..... „	3 00	31	—
266	Alpaga, of wool and cotton, black, plain or serged, 1 metre in width .....metre	0 24	31	—

(1) The value of children's fans is one-third of the respective evaluation. Fans not exceeding 25 centimetres in length shall be considered as children's fans.

(2) The evaluation of fans and of all other articles imported in common boxes includes the boxes containing the same. Should they be imported in fancy boxes, the evaluation shall be increased by the value of the boxes.

(3) Each photograph of large size is considered as two card-photographs, and the evaluation of albums with musical boxes shall be increased by 50 %.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
267	Rings: steel, iron or glass.....kilog.	1 00	31	—
268	Metal, ordinary, with imitation stones gross	4 00	31	—
269	Spy glasses: up to 27 millimetres.....doz.	20 00	31	—
270	Over 27 millimetres.. ..... „	40 00	31	—
271	Opera glasses: of brass, imitation tortoise-shell or covered with leather .....doz.	18 00	31	—
272	Tortoise-shell, mother-of-pearl or ivory doz.	50 00	31	—
273	Marine and field glasses, up to 43 millimetres..... .....doz.	40 00	31	—
274	Marine and field glasses, larger, over 43 millimetres .....dozen	66 00	31	—
275	Goggles, colored glasses, with elastic „	0 40	31	—
276	Spectacles: With sides, in cases ..... „	2 50	31	—
277	Without sides ..... „	5 00	31	—
278	Gold or silver ..... „	according to appraisement.	31	—
279	Rings, ivory, for infants .....dozen	0 80	31	—
280	Rings (see Trimmings).			
281	Napkin rings: Silver, and other similar silver articles .....gramme	0 05	31	—
282	Of wood, bone, ivory, or composition ..	according to appraisement.	31	—
283	Packing cloth, ordinary * .....kil. gross	0 14	10	—
284	Stiffened, for lining ..... „	0 19	31	—
285	Bagging, for coal sacks ..... „	0 20	20	—
286	Hoops, wooden, for children.....dozen	1 20	31	—
287	Bibs, cotton, plain ..... „	1 00	48	—
288	The same, trimmed ..... „	2 00	48	—
289	Cup and ball: Wooden, for children .. „	1 20	31	—
290	Ivory ..... „	9 60	31	—
291	Whalebones: smooth or rough .....kilog.	6 00	31	—
292	Imitation ..... „	2 00	31	—
293	Stay bones of cane, dyed ..... „	0 80	31	—
294	Corset bones, steel ..... „	0 50	31	—
295	Steels, covered, for crinolines and dress improvers .....kilog.	0 40	31	—
296	Fichus: cotton ....dozen	0 25	31	—
297	Woollen ..... „	0 50	31	—
298	Silk .....kilog.	20 00	31	—
299	Barège (see Nos. 665-672):			
300	Pure silk..... „	30 00	31	—
301	Embroidery: lap frames, from 30 to 80 centimetres inside width .....dozen	6 00	48	—
302	The same, stand frames..... „	24 00	48	—
303	Walking sticks: (1) Whalebone ..... „	36 00	31	—
304	With ivory, mother-of-pearl, or tortoise-shell handles .....dozen	24 00	31	—
305	Other, cane, reed, wooden, and like handles ..... dozen	4 80	31	—
306	Ordinary, wood or reed ..... „	2 40	31	—
	Dressing gowns: (2)			
307	Ladies', of cotton, plain ..... „	6 00	48	—
308	The same, embroidered, trimmed with lace, frills, of all kinds .....dozen	12 00	48	—
309	Of linen or linen and cotton mixed, plain, or trimmed with flounces .....dozen	18 00	48	—
310	The same, embroidered ..... „	36 00	48	—
311	Batiste, of linen .....kilog.	3 00	31	—
312	Of cotton (see No. 797).			
313	Petticoats, small, knitted, of wool or cotton, or of wool and cotton mixed.....kilog.	4 00	31	—
314	The same, with parts of silk..... „	6 00	31	—
315	Gowns: Morning ("batones"), of chintz or percale plain .....each	2 00	48	—
316	With lace or frills..... „	4 00	48	—
317	Linen or percale, ordinary, plain or trimmed with braid .....each	1 20	48	—
318	White or peignoirs, cotton, embroidered or trimmed with lace.....each	4 00	48	—
319	Woollen or woollen and cotton mixed, plain .....each	3 00	48	—
320	The same, embroidered, trimmed with lace .....each	4 00	48	—
321	Morning, knitted, of wool or cotton, or mixture of wool and cotton .....kilog.	4 00	31	—
322	The same, with parts of silk ..... „	6 00	31	—
323	Baize of all kinds .....kil. net	1 00	—	0 31
324	Swan-kin (see No. 816).			
325	Blouses of linen duck, of cotton, or cotton and linen, lined or not, ordinary and fine dozen	10 80	48	—
326	Boas, shawls and kerchiefs. knitted, of wool and cotton, or of wool and cotton mixed .....kilog.	4 00	31	—
327	The same, with parts of silk ..... „	6 00	31	—
328	Of cotton plush..... „	3 20	31	—
329	The same, with parts of silk..... „	5 30	31	—
330	Knitted, of silk ..... „	30 00	31	—
331	Of silk and cotton ..... „	15 00	31	—
332	Caps, woollen (3) .....dozen	3 00	48	—
333	Sacks (appraised according to the component material with an increase of 20 %)	—	48	—
334	Purses, knitted, of cotton or silk.....dozen	4 00	31	—
	Bombazine:			
335	Cotton, bleached or unbleached, plain or figured, plaid cotton flannel .....kilog.	0 90	31	—
336	Quilted ("acolchado")..... „	1 20	31	—

(1) Walking sticks with handles of gold or silver are not comprised in the evaluations for sticks. Sword canes shall be liable to 51% of their respective evaluation.

(2) Dressing gowns for girls shall be appraised with a reduction of 30%.

(3) Children's caps shall be appraised with a reduction of 30 %.

2ND SECTION.—Small Wares &c.—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
337	For printing press cylinders.....kilog..	according to appraisement.	31	—
338	Caps, bonnets: knitted, of cotton, wool or of cotton and wool mixed.....kilog.	4 00	31	—
339	The same, with parts of silk..... ,,	6 00	31	—
340	Of silk ..... ,,	20 00	31	—
341	Clasps of steel or white or yellow metal for purses .....dozen	1 20	31	—
	Cigar-holders:			
342	Fine, of amber or imitations, of meerschaum or imitations, with or without cases..dozen	13 00	31	—
343	Of glass, rubber, and other compositions ordinary .....dozen	0 80	31	—
344	Entirely of wood ..... ,,	0 30	31	—
345	Tissue called "bordato" .....kilog.	0 70	—	0 20
346	Tassels (see Nos. 3054, 3056).			
347	Shoes: Knitted, of wool, cotton, or of wool and cotton mixed .....kilog.	4 00	31	—
348	The same, with parts of silk..... ,,	6 00	31	—
349	Of merino, ordinary and half-fine..dozen	2 40	48	—
350	Of merino, fine ..... ,,	8 00	48	—
351	Buttons: Of bone, glass, or metal, with shank, for shirts.....gross	0 80	31	—
352	The same, with spring, fine..... ,,	1 60	31	—
353	Of metal, with spring, for shirt fronts, ordinary and inferior ..... gross	1 20	31	—
354	Moulds ..... ,,	0 03	31	—
355	Of porcelain, for trousers ..... ,,	0 05	31	—
356	The same for shirts ..... ,,	0 03	31	—
357	For drawers .....gross pairs	6 00	31	—
358	Of earthenware or composition for boots, gross	0 07	31	—
359	Of bone, for trousers..... .. .. ,,	0 05	31	—
360	Of metal, for trousers ..... ,,	0 07	31	—
361	Of mother of pearl, for shirts..... ,,	0 10	31	—
362	The same, without shank, for waistcoats, gross	0 50	31	—
363	The same, for camisoles ..... ,,	1 00	31	—
364	The same, with shank, for shirt fronts, gross	2 00	31	—
365	Military, of all kinds, half-fine or common .....gross	0 50	31	—
366	The same, fine..... ..... ,,	2 00	31	—
367	The same, in relief, fine, of any size ,,	8 00	31	—
368	Cuff, common and inferior ..dozen pairs	0 50	31	—
369	The same, spring, half-fine and fine dozen pairs	1 20	31	—
370	The same, spring, common and inferior doz. pairs	0 80	31	—
371	Pearl, for drawers.....gross	0 30	31	—
372	Cloth-covered, wool, wool and cotton, cotton and silk, half-fine and fine..gross	according to appraisement.	31	—
373	The same, of metal and prunella, ordinary and inferior .....gross	0 30	31	—
374	Of composition, for waistcoats or coats, of the ivory nut, horn or imitations, glass, china, porcelain, stone or wood ....gross	0 25	31	—
375	(See Trimmings).			
376	Buckram, of cotton, 1 metre in width per metre	0 08	31	—
377	"Bramante" .....kilog. net	0 80	—	0 25
378	Brittany cloth, of linen or of linen and cotton kilog.	3 00	31	—
379	Brilliantine. Of cotton, figured or plain, without list ("frisa") ..... kilog.	1 00	31	—
380	Of linen, or linen and cotton .... ,,	2 40	31	—
381	(See No. 335).			
382	Duck, cotton, of all kinds, plain, figured, or colored, and that known as drill and Angola .....kilog. net	0 80	—	0 25
383	The same, linen or linen and cotton, of all kinds.....kilog.	1 10	31	—
384	The same, blue, inferior ..... ,,	0 70	31	—
385	Cloth: Linen, unbleached or white, for lining .....kilog.	0 60	31	—
386	Russian ..... ,,	0 60	31	—
387	Brocades and brocatels (see 3160).			
388	Hooks and eyes: For dresses, in boxes of 8 pairs each ....gross of boxes	0 70	31	—
389	The same, in boxes containing more than the above (in proportion)	—	31	—
390	On tape, in pieces of 12 metres....piece	0 80	31	—
391	Clasps of metal, for trousers ....gross pairs	0 60	31	—
392	Hair: Human, up to 50 centimetres ..kilog.	11 00	31	—
393	The same, from 51 to 70 centimetres kilog.	25 00	31	—
394	The same, frizzed or curled, from 45 to 60 centimetres .....kilog.	30 00	31	—
395	Heads: Pasteboard, for milliners .... each	0 80	31	—
396	The same, for hair dressers ..... ,,	0 20	31	—
397	Wooden, for hair dressers .... ,,	0 60	31	—
	Powder boxes:			
398	Wooden, spelter or glass, with rice powder, with or without powder-puffs....doz.	4 00	51	—
399	The same, of wood or glass, empty, for rice powder .....doz.	2 00	31	—
400	The same, of zinc, spelter, or porcelain, decorated .....doz.	4 00	31	—
401	Snuff boxes: Wooden .....each	0 90	31	—
402	The same, ordinary, or of lead or zinc doz.	0 40	31	—
403	The same, of yellow metal, silvered ,,	4 00	31	—
404	Hat boxes of cardboard: Empty....hundred	20 00	31	—
405	Boxes, cardboard, ordinary, empty, for any other use.....kilog.	0 50	—	0 60
406	The same in shooks or boards .. ,,	*ad val.*	—	0 40
407	Socks: (1) Linen, or linen and cotton mixed, men's .....doz.	3 50	31	—
408	Men's, wool or wool and cotton, fine ,,	3 60	31	—
409	The same, workmen's, inferior .... ,,	1 00	31	—
410	The same, men's, half-fine and common doz.	1 80	31	—
411	Men's, cotton and imitation linen, seamless, or the best seamed, or round woven doz.	1 70	31	—
412	Cotton, seamless, or round woven, half-fine and commoner.....doz.	1 00	31	—
413	Of silk, floss silk, or silk and cotton kilog.	15 00	31	—
414	Foot-warmers: Leather, ordinary ....each	1 50	31	—
415	The same, half-fine and fine ..... ,,	3 00	31	—
	Drawers: (2)			
416	Men's, linen, or linen and cotton ..doz.	8 00	48	—
417	Men's, linen, or linen and cotton fine, with or without embroidered waistbands. doz.	12 00	48	—
418	Men's, dimity ..... ,,	6 00	48	—
419	Of cotton, all kinds..... ,,	4 00	48	—
420	Of flannel, pure or mixed woollen, all kinds .....doz.	11 00	48	—
421	Knitted, of cotton ..... ,,	6 00	31	—
422	Knitted, of wool pure or mixed with cotton.....doz.	10 00	31	—
423	Knitted, of cotton, for bathing .... ,,	1 80	31	—
424	Of silk or floss silk, or silk and cotton kilog.	20 00	31	—
425	Women's (3), cotton, plain or tucked doz.	6 00	48	—
426	Women's, cotton, embroidered or ruffled doz.	8 00	48	—
427	Women's, linen or linen and cotton of all kinds.....doz.	10 00	48	—
428	Cambric, linen or of linen and cotton kilog.	3 00	31	—
429	Cotton (see No. 797).			
430	Shirts: (4) Men's, of Crimean cloth, wool, or wool and cotton, plain or adorned, fine..doz.	18 00	48	—
431	The same, half fine and common .. ,,	8 00	48	—
432	The same, of baize or swanskin.... ,,	9 00	48	—
433	The same, of linen, of all kinds, men's doz.	24 00	48	—
434	The same, of cotton, with fronts, collars and cuffs of linen or linen and cotton mixed .....doz.	10 00	48	—
435	Of cotton, white or colored, of all kinds, for men.....doz.	6 00	48	—
436	Chemises: Of cotton, plain ..... ,,	6 00	48	—
437	The same, embroidered, ruffled, or trimmed with lace .....doz.	14 00	48	—
438	Of linen, plain and ruffled ..... ,,	20 00	48	—
439	The same, embroidered ..... ,,	30 00	48	—
440	Under shirts: Knitted, of linen (5) .... ,,	8 00	31	—
441	Knitted, of cotton (6) ..... ,,	3 50	31	—
442	The same, plushy and tricot ..... ,,	6 00	31	—
443	Knitted of wool, or wool and cotton mixed, known as common tricot ....doz.	8 00	31	—
444	Fine tricot..... ,,	12 00	31	—
445	Fine tricot, silk lapels, trimmings and sleeves .....doz.	24 00	31	—
446	Of flannel, of wool or wool and cotton mixed.....doz.	14 00	48	—
447	The same, embroidered, or trimmed ,,	18 00	48	—
448	Of cloth, of pure or mixed wool, blue, ordinary .....doz.	12 00	48	—
449	Women's (same as men's).			
450	Knitted, of silk or silk and cotton..kilog.	20 00	31	—
451	Camisoles	according to appraisement.	48	—
452	Canvas: Cotton, 1 metre wide.....metre	0 28	31	—
453	Of silk ..... ,,	1 00	31	—
454	Of wool and cotton, embroidered or worked for slippers, 1 metre wide, half-fine .....metre	0 84	31	—
455	Very ordinary, for slippers ..... ,,	0 50	31	—
456	Of paper (see 3rd Section).			
457	Bugles: For trimming dresses.....kilog.	0 87	31	—
458	Strung for trimming; spangles, thread, of gold or silver .....gramme	0 07	31	—
459	The same, of imitation gold and silver kilog.	14 00	31	—
460	Mantles, ladies' (see No. 929).			
461	"Capricho" of cotton, 1 metre in width..metre	0 08	31	—
462	Masks: Pasteboard, common.....gross	2 00	31	—
463	The same, with woollen or horsehair beard .....gross	7 20	31	—
464	Of wire gauze, cotton, silk or wax..dozen	1 80	31	—
465	Of velvet, with or without beard.. ,,	3 60	31	—
466	Rugs of all kinds (appraised according to the weight and the component material, with an additional charge of 20% when trimmed with fringes)			

(1) The value of socks for children is established with a reduction of 30%.

(2) The value of drawers for children is two-thirds of the respective valuation.

(3) The value of girls' drawers is established with a reduction of 30%.

(4) The value of shirts for children is established with a reduction of 30%.

(5) The value of undershirts for children is established with a reduction of 30%.

(6) Knitted cotton undershirts with collars and cuffs are considered as cotton shirts.

Nos	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
467	Portfolios, of imitation leather or of oilcloth, for scholars ....dozen	4 00	31	—
	Pocket-books or card-cases :			
468	Of morocco, fine .... ,,	8 00	31	—
469	The same, common and half-fine.. ,,	3 00	31	—
470	Of cardboard .... ,,	0 60	31	—
471	Of Russian leather, or imitation, half-fine or fine ....dozen	18 00	31	—
472	Satchels, railway conductors, with straps, dozen	12 00	31	—
	Satchels or travelling purses :			
473	Of leather, assorted, of two or three sizes, ordinary ....dozen	24 00	31	—
474	Of tissue.... ,,	18 00	31	—
475	Of leather or imitation thereof, fine, for ladies ....dozen	10 00	31	—
476	The same, ordinary, for ladies.... ,,	4 00	31	—
477	Cassimere : Cotton....kil. gross	0 90	—	0 28
478	Of cotton and wool (1) ....kil. net	1 00	—	0 31
479	Of wool .... ,,	3 00	—	0 93
480	Cassinette : Cotton .... ,,	0 90	—	0 28
481	Of cotton and wool .... ,,	1 20	—	0 31
482	Of wool .... ,,	3 00	—	0 93
483	Skull caps : Knitted, of wool, cotton, and cotton and wool mixed ....kilog.	4 00	31	—
484	The same, with silk.... ,,	6 00	31	—
	Brushes :			
485	Of bristles or straw, fine, for clothes. dozen	7 20	48	—
486	The same, ordinary .... ,,	2 50	48	—
487	Hat .... ,,	4 80	48	—
488	Fine, for face, beard and hair, and shaving brushes ....dozen	7 20	48	—
489	The same, half-fine and ordinary.. ,,	2 40	48	—
490	Tooth, and brushes for cleaning combs ....dozen	0 60	48	—
491	Nail .... ,,	2 40	48	—
492	Hair and clothes, inlaid with mother-of-pearl and ivory ....dozen	15 00	48	—
493	Straw, or straw and bristles, half-fine or common ....dozen	2 50	48	—
494	Waistcoats : Of pure velvet (2).... ,,	30 00	48	—
495	Of cloth or cassimere, mixed with other materials....dozen	12 00	48	—
496	Of pure woollen cassimere.... ,,	24 00	48	—
497	Of linen, linen and cotton, or pure cotton ....dozen	3 60	48	—
498	Of silk tissue, silk piqué, silk and cotton, or silk and cotton satin ....dozen	30 00	48	—
499	Shawls : Of wool or wool and cotton ..kilog.	3 00	31	—
500	Of merino, of wool, or of wool and cotton mixed, plain ....kilog.	3 20	31	—
501	The same, embroidered .... ,,	5 00	31	—
502	Of imitation cassimere, ordinary and half-fine .... each	10 00	31	—
503	The same, fine .... ,,	40 00	31	—
504	Clothing of oilcloth, for sailors (see No. 2516)			
505	Jackets (see No. 728).			
506	Sack coats of phoca-skin or pilot cloth mixed, lined or unlined, and those of baize..each	2 50	48	—
507	Cigar cases and pocket-books : Of pasteboard, straw or leather, common ..dozen	0 80	31	—
508	The same, half-fine .... ,,	3 00	31	—
509	Of Russian leather and others, fine and half-fine ....dozen	7 20	31	—
510	Of mother-of-pearl, tortoise-shell, ivory, or metal, fine ....dozen	18 00	31	—
	Silk and cotton elastic ribbons :			
511	Assorted, for garters ....100 metres	5 00	31	—
512	The same, of cotton .... ,,	2 00	31	—
513	Or laces of cotton, linen, or cotton and linen mixed ....kilog.	0 90	31	—
	Ribbons, silk, from 6 to 19 millimetres wide :			
514	For hats....100 metres	4 00	31	—
515	The same, of silk mixed with cotton ....100 metres	2 00	31	—
516	Pekin, satin, gros grain, faille, silk, pure or mixed, and galloons, per centimetre of width ....100 metres	1 60	31	—
517	Of velvet or velveteen, per centimetre of width .... 100 metres	2 00	31	—
518	Of crape or gauze, per centimetre of width ....100 metres	1 00	31	—
519	Of all kinds, for printing or lithographic presses .... according to appraisement.		31	—
520	Belts : Leather and the like, without ornaments ....dozen	1 50	31	—
521	Of cotton, for men and children .. ,,	0 80	31	—
522	Of pure or mixed silk .... ,,	3 00	31	—
523	Powder puffs.... ,,	0 80	31	—
524	Coverlets of cotton : Printed, molleton..kilog.	0 60	31	—
525	Of wool and cotton .... ,,	1 00	31	—
526	Of wool .... ,,	1 50	31	—
527	Of wool and cotton, or pure cotton, gray, ordinary ....kilog.	0 42	31	—
528	Of floss silk .... ,,	4 00	31	—
	Percale (coco):			
529	Of cotton, all kinds, excepting red ,,	0 90	31	—
530	Red, plain or twilled .... ,,	1 30	31	—
531	Wadding of cotton, for lining ..kilog. gross	0 60	31	—
	Counterpanes :			
532	Of cotton, imitation crochet....dozen	10 00	31	—
533	Of chintz, quilted, for double beds..each	3 00	48	—

(1) Tissues, the warp or woof of which is of cotton, shall be considered as cassimere of cotton and wool.

(2) The value of waistcoats for children shall be established with a reduction of 30%.

Nos.	Goods,	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
534	The same, for single beds (1) ....each	2 00	48	—
535	Of cotton, figured or damasked ..kilog.	1 00	31	—
536	Nankeen ("coletas"), of cotton or linen ,,	0 90	31	—
537	Necklaces of glass beads or perforated pearls..	according to appraisement.	31	—
538	Coral ....to	according appraisement.	31	—
539	Cravats : Of all kinds of silk, silk and cotton, gros grain, Pekin, satin or taffeta, plain or loom-figured, with or without fringes, not finished .... kilog.	18 00	31	—
540	The same, on cardboard or other materials....kilog.	8 00	31	—
541	Or neckerchiefs of fur, for women and girls ....dozen	3 60	31	—
542	Cord, white : Of cotton....kilog.	0 90	31	—
543	Of linen, or linen and cotton .... ,,	1 20	31	—
544	Narrow elastic, of silk or silk and cotton....100 metres	1 00	31	—
545	The same, of pure cotton.... ,,	0 80	31	—
546	Fine gold and silver twist....gramme	0 10	31	—
	Coronets or wreaths :			
547	Of beads or small bugles, up to 40 centimetres ....dozen	6 00	31	—
548	The same, from 41 to 60 centimetres ,,	18 00	31	—
549	The same, from 61 to 100 centimetres ,,	36 00	31	—
550	Other kinds ....to	according appraisement.	31	—
551	Of imitation orange blossoms, for brides ....dozen	6 00	31	—
552	Corset covers (2) .... ,,	4 00	48	—
553	Corsets : Fine (3) .... ,,	14 00	48	—
554	Half-fine, ordinary or inferior.... ,,	6 50	48	—
555	Silk .... ,,	36 00	48	—
556	Dress patterns, of all kinds ....to	according appraisement.	31	—
557	Curtains (see 5th Section).			
558	Bed-ticking ("cotin"), cotton, linen or linen and cotton, plain or damasked....kilog.	0 75	31	—
559	"Crea" of cotton....kilog. net	0 80	—	0 25
560	"Crehuela" of linen, bleached or unbleached kilog.	0 60	31	—
561	Crape : English, silk .... ,,	15 00	31	—
562	French, silk .... ,,	30 00	31	—
563	Cotton.... ,,	10 00	31	—
564	Cretonne, cotton .... ,,	1 00	31	—
565	Bolting cloth, cotton, assorted, up to 30 centimetres in width ....metre	0 05	31	—
	Crucifixes :			
566	Of bone, ivory or metal, ordinary....to	according appraisement.	31	—
567	Of lead .... kilog.	1 00	31	—
568	Knives and forks, silver....gramme	0 05	31	—
569	Collars and cuffs : (4) Cotton, plain or figured, for ladies and girls ....dozen	3 00	48	—
570	The same, embroidered, for ladies and girls ....dozen	4 00	48	—
571	Collars and cuffs, with Valenciennes or similar lace ....dozen	15 00	48	—
572	Separate or cuffs only. (Shall be appraised according to quality and charged half of the value of cuffs and collars)	—	48	—
573	Men's, cotton ....dozen	1 00	48	—
574	Men's, linen and cotton .... ,,	1 50	48	—
575	Paper ....hundred	0 50	31	—
576	Rubber, for men and children....dozen	1 20	31	—
577	Beads, white and yellow metal ....kilog.	1 10	31	—
578	Dice, bone ....hundred	1 20	31	—
579	Ivory .... ,,	3 60	31	—
580	Damask : Cotton ....kilog.	1 50	31	—
581	(See 5th Section).			
582	Linen or linen and cotton.... ,,	2 00	31	—
583	Woollen .... ,,	2 50	31	—
584	Wool and cotton .... ,,	2 00	31	—
585	Silk .... ,,	25 00	31	—
586	Silk and cotton or wool and silk.. ,,	15 00	31	—
587	For furniture (see 5th Section).			
588	Checker boards, wooden, fine ....dozen	15 00	31	—
589	The same, ordinary.... ,,	6 00	31	—
590	Thimbles : Silver ....gramme	0 05	31	—
591	Brass, steel and alloys ....hundred	0 60	31	—
592	German silver, electro-plated .. ,,	2 50	31	—
593	Tailors', lined .... ,,	0 50	31	—
594	Tailors', not lined .... ,,	0 30	31	—
595	Bone .... ,,	1 70	31	—
596	Mother-of-pearl or ivory .... ,,	8 00	31	—
597	Aprons : Rubber, for ladies, unlined..dozen	4 80	48	—
598	Rubber, lined, bordered or not .. ,,	8 60	48	—
599	Waterproof .... ,,	10 80	48	—
600	Of pure or mixed cotton, silk or wool .. to	according appraisement.	48	—

(1) Are considered as counterpanes for single beds those measuring up to 1.61 metre by 1.44 metre.

Counterpanes exceeding this size shall be considered as counterpanes for double beds.

(2) Corset covers for girls shall be appraised with a reduction of 30%, according to kind.

(3) Corsets for girls shall be appraised with a reduction of 30%, according to kind.

(4) Children's collars up to 35 centimetres shall be appraised with a reduction of 30% on the value of men's collars.

2ND SECTION.—Small Wares &c.—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
601	Dominoes: Bone.....dozen games	4 80	31	—
602	Ivory ..... ,,	18 00	31	—
603	Cotton drills of all kinds .....kilog.	0 80	—	0 25
604	Insertions or festoons, embroidered, per centimetre of embroidery .....metre	0 02	31	—
605	Petticoats: (1) Cotton, plain or tucked..each	1 00	48	—
606	Cottons, embroidered, scalloped or with insertions .....each	1 80	48	—
607	Fine, knitted, of wool, of cotton, or of wool and cotton, mixed.....kilog.	4 00	31	—
608	The same, ordinary and inferior..dozen	6 00	31	—
609	Of cloth or fulled cloth ("de pasta"), for ladies .....dozen	6 00	48	—
610	Lace: White, cotton, imitation Valenciennes, per centimetre of width ..100 metres	0 50	31	—
611	Cotton, other kinds, per centimetre of width .....100 metres	1 00	31	—
612	Wool or wool and cotton, per centimetre of width.....100 metres	1 50	31	—
613	Linen, per centimetre of width ..metre	0 02	31	—
614	Silk illusion, per centimetre of width ,,	0 03	31	—
615	Guipure, silk .....kilog.	30 00	31	—
616	Barège ("espumilla") (see Nos. 665-672).			
617	Sennit for chairs.....kilog.	0 80	31	—
618	Rice or Italian straw ..... ,,	2 50	31	—
619	(see Trimmings).			
620	Cases: For spectacles, empty .....dozen	0 50	31	—
621	Leather, empty, for rings, breast pins, brooches and like trinkets.....dozen	2 40	31	—
622	The same, for bracelets, ornaments and the like .....dozen	3 60	31	—
623	The same, velvet or silk, for rings, breast pins, brooches and the like ..dozen	4 00	31	—
624	The same, of velvet or silk, for bracelets, ornaments and the like .. ....dozen	6 00	31	—
625	Belts: Of wool and cotton or pure cotton.kilog	2 00	31	—
626	Woollen ..... ,,	3 00	31	—
627	Silk ..... ,,	20 00	31	—
628	Silk and cotton..... ,,	15 00	31	—
629	Or baby leaders, cotton .....dozen	3 60	31	—
630	Overskirts ("faldones")	according to appraisement.	48	—
	Plush:			
631	Cotton, for hats, one metre in width.metre	0 60	31	—
632	Silk, for hats.....kilog.	20 00	31	—
633	Silk and cotton..... ,,	15 00	31	—
634	Silk, second hand & washed, for hats ,,	10 00	31	—
635	Chenille, silk and cotton, for trimming and embroidering.....kilog.	20 00	31	—
636	Mats: Esparto, common ....dozen	3 60	31	—
637	Coir, with or without borders, assorted, of all kinds .....dozen	10 00	31	—
638	Counters or chips: Ivory .....kilog.	15 00	31	—
639	Other kinds .... ,,	10 00	31	—
640	Fringes (see Nos. 3114-3131).			
	Flowers: (2)			
641	Artificial, on simple stems, ordinary. doz.	0 60	31	—
642	The same, half-fine and fine ..... ,,	2 40	31	—
643	For alimentary pastes ("para fideos") kilog.	5 00	31	—
644	Linings: Cotton, for caps and hats ..dozen	0 20	31	—
645	Silk, silk and cotton, or pure cotton for caps and hats.....dozen	0 80	48	—
646	Covers, paper, for hats .....hundred	0 50	31	—
647	Linings, paper, for hats ..... ,,	2 40	31	—
648	Match boxes: Mother-of-pearl or ivory, plain or wrought .....each	1 00	31	—
649	The same, silver .....gramme	0 05	31	—
650	Of Russian leather or its imitation and composition, common or fine .. .... doz.	6 00	31	—
651	Of tinplate or wood .... ,,	0 80	31	—
652	Flannels or tartan, woollen (3) ...kilog. net	2 40	—	0 75
653	Or tartan, woollen and cotton ....kilog.	2 00	—	0 62
654	Cotton..... ,,	0 90	—	0 28
655	Blankets (see Nos. 524-528).			
656	Galloons: Wool and cotton, for carriages, from 4 to 7 centimetres wide .....metre	0 12	31	—
657	Woollen for bordering.....100 metres	2 30	31	—
658	Cotton, from 5 to 7 centimetres wide, for girdles .....metre	0 08	31	—
659	Other widths ..... ,, in proportion.		31	—
660	Woollen, from 4 to 7 centimetres wide, for carriages .....metre	0 24	31	—
661	Woollen, for finishing carriages 100 metres	4 60	31	—
662	Wool and silk, from 4 to 7 centimetres wide, for carriages .....metre	0 35	31	—
663	Gold and silver, fine .....gramme	0 07	31	—
664	Thread, plated or gilt, common..kilog.	3 00	31	—
665	Tissue: Of cotton, for dresses, 1 metre in width .. ..metre	0 16	31	—
666	Of wool and cotton, for dresses, same width ....metre	0 22	31	—
667	Of wool, cotton and silk, for dresses, same width..... .....metre	0 30	31	—
668	Of wool, for dress, same width.... ,,	0 30	31	—
669	Of wool and silk, linen and silk or cotton and silk, for dress, same width..metre	0 40	31	—
670	Of linen, or linen and cotton, for dresses, same width.....metre	0 22	31	—

(1) Petticoats, for girls, shall be appraised with a reduction of 30%, according to kind.

(2) Bouquets composed of two or three stems shall be proportionately dutiable according to kind.

(3) Flannel for men's wearing apparel is dutiable as cassimere.

Nos.	Goods	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
671	Of white cotton, huckaback ("moteado"), for towels .....kilog.	1 00	31	—
672	Of white cotton and linen or pure linen.....kilog.	1 50	31	—
673	Balloons: Rubber, not inflated .....doz.	0 25	31	—
674	The same, with or without mouthpieces ..... gross	1 80	31	—
675	Caps or bonnets of knitted wool, cotton or an admixture of cotton and wool .....kilog.	4 00	31	—
676	The same, with silk..... ,,	6 00	31	—
677	Plain, of merino or satin, for girls..doz.	4 00	48	—
678	Merino or satin, quilted or trimmed ,,	6 00	48	—
679	Sun bonnets, cotton, for girls.... ,,	2 40	48	—
680	Cambric or muslin, with or without insertions, common, for children ....doz.	0 80	48	—
681	Of better quality, trimmed or untrimmed .....doz.	2 50	48	—
682	Cambric, with linen valenciennes lace ,,	15 00	48	—
683	Or hats, women's, of silk, velvet, or fine straw (1) ....doz.	80 00	48	—
684	The same, half-fine ..... ,,	24 00	48	—
685	Women's, velveteen, chip or straw, or imitation, ordinary ....doz.	12 00	48	—
685a	The same, commoner quality ..... ,,	6 00	48	—
686	Oilcloth, cotton-lined, for men and boys (2).. .....doz.	1 80	48	—
687	Silk-lined, for men and boys ..... ,,	3 00	48	—
688	Fur or imitation fur, for men & boys ,,	2 40	48	—
689	Straw, women's, untrimmed ..... ,,	4 00	48	—
690	Or caps, cassimere or cloth, lined with silk or cotton, for men and boys ....doz.	3 00	48	—
691	Cassimere or cloth, with silk or mixed silk galloon, for naval use.....doz.	5 00	48	—
692	Or bonnets of fancy woollen and cotton stuffs, common, for girls .....doz.	2 40	48	—
693	Silk or taffeta, for men and boys .... ,,	6 00	48	—
694	Silk, knitted .....kilog.	20 00	31	—
695	Sailors', woollen .....doz.	4 00	31	—
696	Gloves: Cotton, ordinary .....doz. pairs	1 00	31	—
697	Of silk or floss silk, all sizes and all kinds .....kilog.	30 00	31	—
698	Of silk and cotton..... ,,	15 00	31	—
699	Kid, lamb and castor, for men, women and children .....doz. pairs	6 00	31	—
700	The same, long or adorned, for ladies doz. pairs	12 00	31	—
701	Of leather or cassimere, for men and boys .....doz. pairs	2 40	31	—
702	Gloves, of linen and imitation linen, for men and boys.....doz. pairs	2 40	31	—
703	Of wool, knitted, fine & half-fine..k log.	4 50	31	—
704	Of silk or silk mixture, lined with bombazine..... .....doz.	4 00	31	—
705	Knitted, of silk, embroidered or plain, and mittens ....kilog.	30 00	31	—
706	Of Scotch or imitation Scotch thread, long, for ladies.....doz.	4 50	31	—
706a	The same, for children (rebate of 30%) ,,	—	31	—
707	Knitted of wool, for workmen ..kilog.	2 00	31	—
708	Fencing or for playing ball....doz. pairs	9 60	31	—
709	Cotton, for men and women, half-fine doz. pairs	1 60	31	—
709a	For boys and girls (rebate of 30%) ,,	—	31	—
710	Muffs	according to appraisement.	31	—
	Leggings ("guardapiernas"):			
711	Of silk and rubber .....doz. pairs	20 00	31	—
712	Of rubber or oilcloth ..... ,,	8 00	31	—
713	Tinsel (see Nos. 457-459).			
714	Grenadine: Of silk, plain or figured ..kilog.	30 00	31	—
715	Of silk and cotton or silk and wool ,,	12 00	31	—
716	Buckles of steel or iron, tinned or not, for trousers and waistcoats .....gross	0 25	31	—
717	Thread: On spools of all kinds ..... doz. spools of 100 metres	0 14	31	—
718	In balls, packets or skeins; also darning and embroidery thread .....kilog.	1 40	31	—
719	Marking .... ,,	3 00	31	—
	Shapes of lawn:			
720	For women's caps or bonnets .....doz.	1 20	31	—
721	For hair dressers (see Nos. 396 and 397).			
722	For hats..... .....doz.	6 00	31	—
723	Hair pins, in boxes or packets (including immediate packages) ..... . kilog.	0 40	31	—
724	Silk, oiled, in pieces of 1 metre in width .metre	0 35	31	—
725	Oilcloth (see Nos. 3297 and 3298).			
726	Cloth: Irish, of linen or linen and cotton mixed .. ..kilog.	3 00	31	—
727	Of cotton of all kinds, except red cotton stuff ("punzo") .....kilog.	0 90	31	—
728	Jackets: Of cloth or cassimere, mixed..doz.	48 00	48	—
729	The same, pure wool.. ..... ,,	96 00	48	—
730	Of linen duck, linen and cotton, or pure cotton.. .....doz.	14 40	48	—
731	Of lustring and alpaca ..... ,,	24 00	48	—
	Tissues called "jergas":			
732	Coarse, of cotton or hemp, for saddle linings and cloths.....kilog.	0 50	31	—
733	Of wool and cotton, for same purpose kilog.	0 80	31	—
734	Of wool for same purpose ..... ,,	1 00	31	—

(1) Girls' hats of the kind referred to shall be appraised with a reduction of 30%.

(2) Girls' bonnets shall be appraised with a reduction of 30%, according to kind.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
735	Caddis ("jergon"): Coarse, of wool and cotton, 1 metre wide ....metre	0 75	31	—
736	Coarse, of wool, 1 metre wide .... ,,	1 20	31	—
737	Coarse, of cotton, hemp, or hemp and cotton, or "chuse" 1 metre wide ..metre	0 25	31	—
738	Wool or yarn for marking, embroidering, or tapestry ....kilog.	2 50	31	—
739	Spangles: Of imitation gold or silver.. ,,	7 00	31	—
740	Of real gold or silver (see No. 458).			
	Eyeglasses:			
741	Fine, with or without cases....doz.	12 00	31	—
742	Common .... ,,	3 60	31	—
743	Coats: Frock, cassimere or broadcloth, of pure wool ....doz.	120 00	48	—
744	The same, of wool and cotton.... ,,	60 00	48	—
745	Prayer-books, with covers of tortoise-shell, mother-of-pearl, ivory, fine metal, and Russian leather or imitations thereof..doz.	36 00	31	—
746	Cloth: Cotton, of all kinds, unbleached and white ....kilog. net	0 50	—	0 155
747	Linen and cotton mixed .... ,,	0 60	—	0 20
748	Garters: Cotton, ordinary, with or without buckles, for women and girls....doz. pairs	0 40	31	—
749	Silk, or silk and cotton mixed, plain, with buckles, including those of worsted elastic and kid, for women and girls ..doz. pairs	1 00	31	—
750	Silk, ornamented, and other kinds ,,	2 00	31	—
751	Elastics, cotton, or silk and cotton, for shirt sleeves....pairs	0 60	31	—
752	Lawn: For lining, buckram ("bougran") of cotton, 1 metre in width ....metre	0 08	31	—
753	Or cotton batiste (see No. 799),			
754	Striped goods, Oxford, ginghams with cotton and similar borders, "mayadores," "casolina," mixed cloth & striped cloth..kil. net	0 70	31	0 20
755	Silk ribbons of pure or mixed silk, per centimetre wide ....100 metres	1 60	31	—
	Canvas and raven's duck:			
756	Of hemp or pita, unbleached, white, or striped in colors ....kilog.	0 35	31	—
757	Of cotton .... ,,	0 60	31	—
758	Lotto games: In cardboard or wooden boxes, up to 24 cards....doz. boxes	2 50	31	—
759	The same, with more than 24 cards (in proportion to the number of cards).			
760	Lustring or alpaca, black, of cotton and wool, plain or twilled, 1 metre in width ..metre	0 24	31	—
	Mourning bands:			
761	Of crape, with elastic, for hats ....doz.	4 00	31	—
762	Cassimere ....kilog.	3 00	48	—
763	Silk .... ,,	30 00	48	—
764	Madapolams or Troyes linen .... ,,	0 80	—	0 25
765	Madras or Brabant linen....kilog. net	0 80	—	0 25
766	Nankeen: Of cotton ....kilog.	1 50	31	—
767	Indian, in pieces of 1 metre wide..metre	0 13	31	—
768	Muffs (see No. 710).			
769	Manikins or lay figures, for milliners ..each	4 00	31	—
770	Cuffs: Of knitted wool, cotton, or of wool and cotton mixed....kilog.	4 00	31	—
771	The same, with silk.... ,,	6 00	31	—
772	Rugs, travelling, of baize or of phoca skin square metre	0 80	31	—
773	Tablecloths: Of cotton ....kilog.	1 50	31	—
774	Of linen, or linen and cotton mixed ,,	2 00	31	—
775	Mantillas, of silk guipure	according to appraisement.	31	—
776	Ivory, unwrought ....kilog.	10 00	31	—
777	Jews'-harps ("marimbas") ....gross	0 50	31	—
778	Stockings: Of cotton, seamless and fine, seamed or woven without seam (1) ..doz.	2 50	31	—
779	Of cotton, with or without seam, half-fine ....doz.	1 50	31	—
780	Common or inferior, with or without seam ....doz.	0 80	31	—
781	Of linen and its imitations, for men and women ....doz.	5 00	31	—
782	Of wool, pure or mixed with cotton, fine doz.	5 00	31	—
783	The same, half-fine or common .... ,,	2 50	31	—
784	Of wool, or wool and cotton, inferior ,,	1 40	31	—
785	Of silk....kilog.	20 00	31	—
786	Of silk and cotton, for women .... ,,	12 00	31	—
787	Merino: Of cotton and wool, or pure cotton ,,	1 80	31	—
788	Or Scotch cashmere, of pure wool ,,	3 00	31	—
789	Beads, or small bugles of steel, silvered or gilt ....kilog.	2 00	31	—
790	Of glass .... ,,	1 00	31	—
791	Dolls: Wooden or china, undressed, or covered with percale tissue, up to 21 centimetres in height (2) ....hundred	1 80	31	—
792	Assorted, ordinary, of wood, cardboard or wax, up to 21 centimetres in height doz.	1 00	31	—
793	The same, from 22 to 40 centimtrs. ,,	2 00	31	—
794	Of wax, with hair, from 41 to 60 centimetres in height .... doz.	6 00	31	—
795	The same, without hair .... ,,	4 00	31	—
796	Large, fine, with hair, and dressed, from 41 to 60 centimetres in height....doz.	12 00	31	—
797	Muslin: Delaine ....kilog.	3 20	31	—
798	Of wool and cotton.... .... ,,	2 00	31	—
799	Batiste, jaconet, cambric, lawn, of cotton, white, with fine colored or loose-woven designs, 1 metre in width....metre	0 18	31	—

(1) Stockings for children shall be appraised with a reduction of 30%, according to kind.

(2) Dressed dolls shall be appraised with a surtax of 50% according to kind.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
800	The same, damasked, 1 metre in width ....metre	0 12	31	—
801	The same, embroidered, 1 metre in width ....metre	0 30	31	—
802	The same, half-fine and ordinary, 1 metre in width .... metre	0 10	31	—
803	Eyelets, metal, for tailors ....kilog.	1 10	31	—
	Overcoats:			
804	Of cloth or cassimere, pure wool....doz.	96 00	48	—
805	The same, of wool and cotton. .... ,,	48 00	48	—
806	Waterproof, silk, wool or cotton .. ,,	48 00	48	—
807	Corduroy: Of cotton, black or colored, 1 metre in width ....metre	0 60	31	—
808	Ribbed, for trousers .... ,,	0 35	31	—
809	Pantaloons: Of cassimere, mixed (1) ..doz.	20 00	48	—
810	Of pure wool .... ,,	40 00	48	—
811	Of duck, linen, linen and cotton, or of pure cotton ....doz.	7 20	48	—
812	Shades of paper or cardboard, for lamps, with or without frame ....doz.	1 20	31	—
813	Screens: Of palm leaf ....hundred	1 20	31	—
814	Of paper or Indian mull .... ,,	3 00	31	—
815	Floor-cloths ("pañete"), 1 metre in width.. metre	0 35	31	—
816	Cloth: Woollen, of all kinds....kilog. net	3 00	—	0 93
817	Wool and cotton, of all kinds (2) ,,	1 00	—	0 31
818	For printing or lithographing presses ..	according to appraisement.	31	—
819	Kerchiefs or scarfs: Of white or colored cotton, per metre of length ....doz.	1 00	31	—
820	Of linen, or linen and cotton, per metre of length ....doz.	3 00	31	—
821	Embroidered or figured	according to appraisement.	31	—
822	Scarfs: Wool, or wool and cotton, for the neck ....kilog.	3 00	31	—
823	Cotton, with cotton or woollen fringes, for the neck ....kilog.	1 50	31	—
824	Merino or muslin delaine, pure wool, or of wool and cotton mixed ....kilog.	3 70	31	—
825	The same, embroidered .... ,,	5 50	31	—
826	Silk, of all kinds .... ,,	20 00	31	—
827	Silk and cotton.... ,,	12 00	31	—
828	Knitted, of wool, or cotton, or of cotton and wool mixed ....kilog.	4 00	31	—
829	The same, mixed with silk.... ,,	6 00	31	—
830	Of cotton plush .... ,,	3 20	31	—
831	The same, with silk.... ,,	5 30	31	—
	Umbrellas: (3)			
832	Of silk or silk mixture, with handles of mother-of-pearl, ivory, or tortoise-shell doz.	36 00	31	—
833	The same, with other handles .... ,,	24 00	31	—
834	Of cotton.... ,,	6 00	31	—
835	Shirt fronts: Of linen or cotton .... ,,	3 00	48	—
836	Of merino or muslin delaine, for mourning ....doz.	3 60	48	—
837	Combs: Smoothing, of natural horn, hardened rubber and imitation buffalo horn or tortoise-shell ....doz.	0 40	31	—
838	Of buffalo horn, with or without metal ridge, and the same in packages....doz.	1 20	31	—
839	Of tortoise-shell ....gramme	0 04	31	—
840	Of ivory ....kilog.	14 00	31	—
841	Ornamental, of tortoise-shell ..gramme	0 04	31	—
842	The same, imitation tortoise-shell and similar, plain, inlaid, or open-worked, of all kinds....doz.	2 00	31	—
843	The same, buffalo, common, in packages doz.	0 30	31	—
844	Small, of hardened rubber, inlaid or not, for holding the hair....doz.	0 30	31	—
845	Pocket, natural horn, for the beard, up to 10 centimetres....doz.	0 20	31	—
846	Balls: Rubber .... ,,	0 60	31	—
847	Covered with leather .... ,,	0 30	31	—
	Saddle cloth ("pellones"):			
848	English, fine and half-fine .... each	2 00	31	—
849	The same, inferior and ordinary.... ,,	0 80	31	—
850	Chilian and imitations thereof .... ,,	4 00	31	—
851	Of sheepskin, unlined.... ....doz.	20 00	44	—
852	The same, lined .... ,,	20 00	48	—
853	Percaline and percale, striped, of cotton kilog. net	0 90	—	0 28
854	Perfumery (see Nos. 4317-4368).			
855	Pearls: Imitation ....12 gross	0 30	31	—
856	Fine....gramme	1 00	48	—
857	Chest pads, chamois, for fencing ....each	4 00	48	—
858	Tissue called cotton skin or Angola cloth kilog.	0 80	—	25
859	Fonts: For holy water, of crystal ....doz.	2 00	31	—
860	Of composition or porcelain .... ,,	2 00	31	—
861	Of lead or glass, assorted, for holy water ....doz.	0 80	31	—
862	Piqué: Cotton, for waistcoats, in patterns or in the piece ....metre	1 00	31	—
863	Of cotton and silk, for waistcoats ,,	1 50	31	—
864	For clothing ....sq. metre	0 25	31	—

(1) Children's pantaloons shall be appraised with a reduction of 30%, according to kind.

(2) Tissues of this kind, the warp or woof of which is of cotton, shall be considered as cassimere and cloth of wool and cotton.

(3) Umbrellas with swords shall be appraised with an increase of 40% and be liable to a duty of 51%.

2ND SECTION.—Small Wares &c.—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
865	Of silk .....kilog.	20 00	31	—
865a	Of silk andcotton ..... ,,	12 00	31	—
866	Silver: Manufactures of, gilt or not, gramme	0 05	31	—
867	With filigree..... ,,	0 09	31	—
868	Feathers: Short, up to 19 centimetres, for ladies' hat trimmings.....doz.	4 00	31	—
869	The same, more than 20 centimetres ,,	10 00	31	—
870	Gaiters: Sheepskin, for hunters .....pair	3 00	48	—
871	Of wool, cotton, or cotton and wool, knitted .....kilog.	4 00	31	—
872	The same, with silk..... ,,	6 00	31	—
873	Cassimere, assorted, for men or children, and gaiters of varnished cloth ..doz. pairs	5 00	48	—
874	Of varnished leather, large size ....pair	4 00	48	—
875	Of cloth, common, for soldiers doz. pairs	1 50	48	—
876	Of caoutchouc .....pair	1 50	31	—
877	Jerseys ("polcas"): Of wool, cotton, or mixture of wool and cotton, knitted....kilog.	4 00	31	—
878	The same, with silk ..... ,,	6 00	31	—
879	Vials, empty..... ,,	0 70	31	—
880	Ponchos: Of pure woollen cloth.....each	16 00	48	—
881	The same, wool and cotton ..... ,,	10 00	48	—
882	Of rubber or silk, waterproof ..... ,,	8 00	48	—
883	Of waterproof, of wool, or mixture of wool .....each	5 00	48	—
884	Of cotton waterproof..... ,,	3 00	48	—
885	Or wraps, of wool, or wool and cotton, with or without silk binding and with or without an opening for the head....kilog.	2 80	31	—
886	The same, cotton ..... ,,	1 60	31	—
887	The same, silk ..... ,,	20 00	31	—
888	The same, silk and cotton, or silk and wool.....kilog.	12 00	31	—
889	Purses (see Nos. 507-510).			
890	Brooches and bracelets	according to appraisement.	31	—
891	Prunello: Of wool and cotton .....metre	0 35	31	—
892	Of wool ..... ,,	0 53	31	—
893	Lace (see Nos. 610-615).			
894	Bodkins, bone, for embroidering .....gross	2 40	31	—
895	Cuffs: Fur, assorted .....doz. pairs	4 00	31	—
896	Linen, or linen and cotton.... ,,	2 00	48	—
897	Pure cotton, for men ..... ,,	1 50	48	—
898	Of rubber, for shirts ..... ,,	1 50	31	—
	Parasols:			
899	Cotton, inferior, for women and girls doz.	2 00	31	—
900	The same, half-fine and fine, with lace or embroidery .....doz.	6 00	31	—
901	Or sun umbrellas of silk and cotton, twilled or plain, Brazilian.....doz.	4 00	31	—
902	Of foulard, pure or mixed satin, with or without sheath, twilled or plain.....doz.	10 00	31	—
903	Or sun umbrellas of silk or silk and cotton, with or without lace, and embroidered sunshades .....doz.	24 00	31	—
904	Or sun umbrellas, cotton, for men..each	0 40	31	—
905	Of wool, pure or mixed, for men .... ,,	0 80	31	—
906	Of silk or foulard, for men ..... ,,	1 20	31	—
907	Satinade of silk .....kilog.	20 00	31	—
907a	Of silk and cotton ..... ,,	12 00	31	—
908	Satin: Of silk ..... ,,	20 00	31	—
909	The same, with cotton..... ,,	12 00	31	—
910	Of wool, wool and cotton, or pure cotton (see Nos. 665, 666 and 668).			
911	Of wool and silk, 1 metre wide....metre	1 70	31	—
	Comforters or scarfs ("rebozos"):			
912	Cotton..... .....kilog.	1 50	31	—
913	Of wool, or wool and cotton..... ,,	3 00	31	—
914	Of merino, plain .... ,,	3 70	31	—
915	Of merino, embroidered ..... ,,	5 50	31	—
916	Of imitation cashmere, half-fine and ordinary .....each	7 00	31	—
917	The same, fine ..... ,,	30 00	31	—
918	Of crape, grenadine, silk, pique, gros grain, or moire silk, plain and embroidered kilog.	20 00	31	—
919	Of wool, cotton, or wool and cotton, knitted.....kilog.	4 00	31	—
920	The same, with silk..... ,,	6 00	31	—
921	Of cotton plush..... ,,	3 20	31	—
922	The same, with silk..... ,,	5 30	31	—
923	Nets: Hair, of silk, plain ..... ,,	20 00	31	—
924	Hair, with beads or otherwise adorned kilog.	30 00	31	—
925	Invisible, wool, or imitation hair.. ,,	10 00	31	—
926	Cotton mesh and braid ..... ,,	3 00	31	—
927	Reps (see Nos. 3157 and 3159).			
928	Rosaries.....	according to appraisement.	—	—
929	Vests or blouses: Linen, or linen and cotton, or pure cotton, for men (1) .....doz.	10 80	48	—
930	Mixed cloth or cassimere, for men ..	36 00	48	—
931	Cloth or cassimere, pure wool, for men doz.	72 00	48	—
932	Lustring or alpaca, for men ..... ,,	18 00	48	—
933	Japanese floss silk, unbleached, for men doz.	18 00	48	—
934	Women's	according to appraisement.	48	—
935	Serge of wool and silk, 1 metre wide..metre	1 70	31	—

(1) Vests or blouses for children shall be appraised with a reduction of 30% according to kind.

Nos.	Goods	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
936	Silk, sewing or embroidery, in skeins or on spools, of all kinds and of whatever origin, including twist.....kilog.	10 00	31	—
	Silk tissues:			
937	Unbleached, Japanese, plain .... ,,	6 00	31	—
938	The same, figured ..... ,,	12 00	31	—
939	Florence, Levantine, gros grain, piqué, silk cloth, Pekin, satin, satinet, silk serge &c., plain or figured, black or colored .....kilog.	20 00	31	—
940	The same, mixed with cotton .... ,,	12 00	31	—
941	Table napkins: Of cotton ..... ,,	1 80	31	—
942	Of linen, or linen and cotton ..... ,,	2 00	31	—
943	Towels, kitchen, cotton, cotton and linen, or linen .....kilog.	0 75	31	—
	Overcoats:			
944	Of cloth or cassimere, mixed (1) ..doz.	72 00	48	—
945	The same, pure wool..... ,,	144 00	48	—
946	Dress preservers: Of rubber and cotton, for women.....doz. pairs	0 60	31	—
947	Rubber and silk ..... ,,	1 00	31	—
948	Hats: Chilian straw, of all kinds (2) ..doz.	50 00	48	—
949	Braided straw, fine..... ,,	10 00	48	—
950	The same, and imitation, common.. ,,	6 00	48	—
951	Of palm leaf, shavings, tissue, bark and the like, half-fine, for women (see Nos. 675-695).			
952	The same, ordinary or inferior ....doz.	6 00	48	—
953	Of cloth on cardboard or composition shape, for children.....doz.	2 00	48	—
954	Of beaver, silk, cassimere or felt, high crown, fine .....doz.	42 00	48	—
955	The same, low crown, stiff brim.. ,,	20 00	48	—
956	Of felt or cloth, soft..... ,,	12 00	48	—
957	Of felt or cloth, soft, not made up ,,	6 00	48	—
958	Men's, woollen, stiff brim..... ,,	10 00	48	—
959	Men's, soft, woollen ..... ,,	5 00	48	—
960	Men's woollen, stiff brim, finely finished doz.	20 00	48	—
961	Men's, of oilcloth ..... ,,	7 00	48	—
962	Soft, cassimere of wool ..... ,,	10 00	48	—
963	Straw, broad-brimmed, for reapers (men's and boys') .....doz.	1 20	48	—
964	Of rushes, not made up, for sailors ,,	1 00	48	—
965	Parasols (see Nos. 899-906).			
966	Braces ..... ,,	3 00	31	—
967	Sweat bands: Of morocco, for hats .. ,,	0 50	48	—
968	The same, for caps ..... ,,	0 20	48	—
969	Talmas or wraps	according to appraisement.	48	—
	Tarletan:			
970	Of cotton, inferior, 1 metre wide..metre	0 05	31	—
971	The same, half-fine and fine, 1 metre wide .....metre	0 08	31	—
972	Tartan (see Nos. 652-654).			
973	Cloth: Cotton and wool, for ponchos, including that with silk band .....kilog.	2 70	31	—
974	Cotton, for ponchos, including that with band of silk and wool.....kilog.	1 20	31	—
975	Knitted silk, for military sashes ..... ,,	20 00	31	—
976	Waterproof tissue, coated with rubber on both or either sides, or between two cloth surfaces, 1 metre wide .....metre	1 00	31	—
977	Velvet: Of silk .....kilog.	20 00	31	—
978	Of silk and cotton ..... ,,	12 00	31	—
979	Scissors, sewing (see Nos. 2465-2469).			
980	Embroidered bands, per centimetre of embroidery .....metre	0 02	31	—
	Belts:			
981	Leather, or patent leather, military..doz.	29 00	48	—
982	Of silk, or with silk cords, military..each	4 00	31	—
983	With silk and gold cord, silver or plated, military .....each	6 00	31	—
984	With silver or gold cord, military.. ,,	20 00	31	—
985	Towels: Cotton 1 metre long, including fringe .....doz.	0 80	31	—
986	Linen, 1 metre long, including fringe ,,	2 40	31	—
987	Turkish, cotton, 1 metre long, including fringe .....doz.	3 00	31	—
988	The same, linen, 1 metre long, including fringe .....doz.	4 00	31	—
989	Italian, linen and cotton, 1 metre long, including fringe (3) .....doz.	1 20	31	—
990	Italian, linen, or linen and cotton, with knotted linen fringe of No. 13 twisted yarn.....doz.	2 60	31	—
991	The same, No. 35 ..... ,,	3 60	31	—
992	The same, No. 40 ..... ,,	7 00	31	—
993	The same, above No. 40..... ,,	12 00	31	—
994	Suits: Of drill, or "mateló," or alpaca, for children of from 3 to 8 years of age ..doz.	15 00	48	—
995	Of mixed cassimere or cloth, for children from 3 to 8 .....doz.	24 00	48	—
996	Of pure wool, for children from 3 to 8 ,,	30 00	48	—
997	Men's, according to special evaluation	—	48	—

(1) Overcoats for children shall be appraised with a reduction of 30% according to kind.

(2) Hats, not finished, shall be appraised at 2 pesos less and those for children with a reduction of 30% according to kind.

(3) The following shall be considered as towels of linen and cotton:

Towels in the manufacture of which cotton enters in a proportion of at least 50%. Those in which the cotton and linen yarns are interwoven through the entire body of the tissue.

In default of either of the above stipulated conditions, the towels in question must be declared, taxed and cleared as of pure linen, and shall, consequently, be classed in the corresponding Tariff numbers. (Customs Circular of November 30, 1893.)

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
998	Braid: Woollen, plain, for bordering skirts 100 metres	0 60	31	—
999	Binding, pure or mixed wool ,,	1 50	31	—
1000	The same, silk, silk and cotton, or silk and wool ..... 100 metres	1 80	31	—
1001	Plaited, of wool, assorted .... ,,	1 20	31	—
1002	Wool, narrow, for embroidering 100 metres	0 25	31	—
1003	Cotton, white, plain, narrow, ordinary 100 metres	0 20	31	—
1004	Cotton, plain or twilled .... ,,	0 35	31	—
1005	Of vegetable fibres, for binding 100 metres	0 70	31	—
1006	Elastic, silk and cotton, for garters 100 metres	5 00	31	—
1007	Or cotton elastic, for garters ,,	2 00	31	—
1008	Or cord, elastic, narrow, for hats 100 metres	0 60	31	—
1009	The same, silk ..... ,,	1 00	31	—
	Troyes, madapolams, or "crea":			
1010	Of cotton .....kilog. net.	0 80	—	0 25
1011	Linen sheeting, 1 metre wide ....metre	0 30	31	—
1012	Tulle: Cotton, plain, 1 metre wide.. ,,	0 08	31	—
1013	The same, embroidered..... ,,	0 20	31	—
1014	Of silk and cotton .....kilog.	18 00	31	—
1015	Of silk..... ,,	30 00	31	—
1016	Veils: Of cotton lace .....doz.	2 50	31	—
1017	Of silk lace.....kilog.	30 00	31	—
1018	Of silk and cotton..... ,,	18 00	31	—
	Visors:			
1019	Of varnished cardboard, for caps ..doz.	0 50	48	—
1020	Of leather ..... ,,	1 00	48	—
1021	Jaconet (see No. 799)	—	31	—
1022	Percale (1) .....kilog. net	0 90	—	0 28

Note.—Cotton tissues, figured, open-worked, and other fancy tissues must be considered as stuffs for dresses.

A tare allowance of 5% shall be granted to goods imported in bales.

All goods enumerated in the present Section and appraised by weight shall, unless otherwise stipulated in the Tariff, be considered as appraised net weight.

3RD SECTION.

IRON MANUFACTURES; STATIONERY; SHIPS' STORES AND JEWELLERY.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
1023	Plane, grooving (see No. 1425).			
1024	Oil: Whale.....litre	0 15	31	—
1025	Linseed (2) ....kilog. gross	0 14	—	0 10
1026	Rapeseed, illuminating .....kilog.	0 18	—	0 10
1027	Nut, common ..... ,,	0 22	—	0 10
1028	Sewing machine, in casks or tin vessels kilog. gross	1 00	31	—
1029	Sewing machine, in bottles .....litre	1 50	31	—
1030	Animal or mineral, for motors kil. gross	0 14	31	—
1031	Palm ..... ,,	0 12	—	0 10
1032	Fish .....kilog.	0 18	31	—
1033	Solid, for machinery .....kilog. gross	0 26	31	—
1034	Nut, poppy, for painters, and other kinds, in bottles or jars .....kilog.	0 80	—	0 10
1035	Cruet-stands: Of wood or papier mâché, with plain or cut glass cruets.....doz.	7 00	31	—
1036	The same, without cruets ..... ,,	4 00	31	—
1037	Of tinplate, brass, Britannia metal, and those in whole or in part of galvanised iron wire .....doz.	14 00	31	—
1038	The same, silvered ..... ,,	20 00	31	—
1039	Of nickel or alloys..... ..	36 00	31	—
1040	Fine, known as Elkington, Christofle, and the like .....doz.	100 00	31	—
1041	Oil cans: Of copper or brass, for steam machinery .....doz.	8 00	31	—
1042	The same, of tinplate	4 00	31	—
1043	For sewing machines .... ,,	0 60	31	—
1044	Steel: In bars or sheets .....kilog. gross	0 20	20	—
1045	The same, for mining* ..... ,,	according to appraisement.	free.	—
1046	Scoops, wooden, for boats ....doz.	1 00	31	—
	Accordions: (3)			
1047	With up to 12 keys, with or without stop, and 31 centimetres long.... ...doz.	12 00	31	—
1048	The same, up to 33 centimetres long ,,	22 00	31	—
1049	The same, up to 36 centimetres long ..	36 00	31	—
1050	Inferior, for children, up to 20 centimetres long .....doz.	2 00	31	—
1051	Steels (see Nos. 1457-1462).			
1052	Washbasins: Tinplate ..... ,,	12 00	31	—
1053	Of enamelled iron	24 00	31	—
1054	Turpentine, spirits of (less 2%) .....litre	0 14	31	—
1055	Needles, upholsterers', sail and packing thousand	8 00	31	—
1056	Compasses, pocket .....each	1 00	31	—
1057	Alabaster, manufactured ....kilog. gross	0 20	31	—
1058	Wire: Bronze or copper ..... ,,	0 48	31	—
1059	Galvanized iron, burnt or annealed wire kilog. gross	0 10	31	—
1060	Polished iron, of all kinds .. ,,	0 07	31	—
1061	Black, for fencing and vine yards, up to No. 14* .....kilog gross	0 05	5	—
1062	Galvanized or plaited, for fences, up to No. 14 .....kil. gross	0 08	5	—
1063	On spools, for harvesters .... ,,	0 10	5	—
1064	For piano strings (see No. 1594).			
1065	Alcarrazas, earthen, with or without saucer doz.	8 00	31	—
1066	Hooks: Simply forged ....100 kilog. gross	7 50	31	—
1067	Filed or smoothed ("pomelas") 100 kilog. gross	16 00	31	—
1068	Knockers, door: Of bronze .....kilog.	1 00	31	—
1069	Iron .... ,,	0 50	31	—
1070	Small ("addabillas"), with or without rods ("varilla") ....kilog. gross	0 27	31	—
	Alphabets and numbers for marking:			
1071	Of bronze, iron, tin, or zinc ..... set	0 50	31	—
1072	Steel, for punching ..... ,,	2 00	31	—
1073	Numbers 0 to 9 for punching (appraised at one-third the rate for alphabets)	—	31	—
1074	Cotton, unginned.....kilog. gross	0 34	31	—
1075	Jewellery of gold, without cases*	according to appraisement.		—
1076	Pliers: Polished ....doz.	2 00	31	—
1077	Unpolished ..... ,,	1 20	31	—
1078	For wire cutting ..... ,,	3 00	31	—
1079	Ochres, red (see No. 2179).			
1080	Mortars: Of bronze, copper, or alloys, kilog.	1 00	31	—
1081	Cast iron ..... ,,	0 50	31	—
1082	Wooden, up to 20 centimetres interior diameter ....doz.	4 80	31	—
1083	The same, larger size	in proportion.	31	—
1084	Of glass, earthenware, or marble, up to 20 centimetres interior diameter .....doz.	6 00	31	—
1085	Tar, pitch .....kilog. gross	0 03	20	—
1086	Amethysts* .....gramme	0 10	6	—
1087	Amianthus.....kilog. gross	0 80	31	—
1088	Anchors and grapnels, iron..... ,,	0 10	31	—
1089	Fish-hooks: Not snedded ....kilog.	1 00	31	—
1090	Snedded..... ,,	2 00	31	—
1091	Apparatus or instruments for use in the study of physical and mathematical sciences*	according to appraisement.	6	—
1092	Gas fixtures of iron, bronze, or bronzed candelabra or side fixtures (not including counterweights).... .....kilog.	1 50	31	—
1093	Ploughs: Of iron, common* .....each	5 00	5	—
1094	Of steel* ..... ,,	20 00	5	—
1095	Sconces, tinplate ....doz.	0 30	31	—
1096	Hoops: Of wood, assorted, for masts.. ,,	2 80	31	—
1097	Of wood, for sieves ..... ,,	0 40	31	—
1098	Sand, for writing desks ..... kilog.	0 05	31	—
1099	Areometers or spirit tests .....doz.	2 00	31	—
1100	Rings: Of alloys or nickeled.....kilog.	1 20	31	—
1101	Of bronze .... ,,	0 70	31	—
1102	Of iron, of all kinds excepting those for padlocks .. ..kilog. gross	0 09	31	—
1103	The same, for padlocks .... ,,	0 18	31	—
1104	Of yellow metal, solid for curtains..kil.	1 20	31	—
1105	The same, hollow, for curtains .... ,,	3 00	31	—
1106	The same, with screws ..... ,,	1 10	31	—
1107	Frames for grindstones ....doz.	8 00	31	—
1108	Riddles (see No. 1418 and 1419).			
1109	Harpoons of iron .... kilog.	0 44	31	—
1110	Spits: Iron, common .. kilog. gross	0 28	31	—
1111	Turnspits, with jack.....each	4 80	31	—
1112	Without jack.....	2 40	31	—
1113	Handles: For buckets .....kilog. gross	0 15	31	—
1114	(See Nos. 1935-1940).			
1115	Razor strops with two or more sides ..doz.	2 00	31	—
1116	Limbers..... .....each	20 00	48	—
1117	Winnowing machines (see No. 1973).			
1118	Hoes: Iron, of all kinds* .....kilog. gross	0 20	free.	—
1119	Small, for gardens.	0 15	31	—
1120	Sugar bowls: Of tinplate.....kilog.	1 20	31	—
1121	Of hammered iron, tinned .... .. ,,	0 45	31	—
1122	Of Britannia metal, silvered or not..doz.	14 00	31	—
1123	Of alloys, half-fine and ordinary.... ,,	20 00	31	—
1124	The same, fine ..... ,,	40 00	21	—
1125	Adzes: Iron, without handle. ..kilog. gross	0 18	31	—
1126	Blued or burnished ..... ,,	0 30	31	—
1127	American..... ,,	0 45	31	—
1128	Sulphur: In cylinders or sticks	0 05	31	—
1129	In powder or flour of sulphur* ..	0 08	free.	—
1130	Balances or scales: Hand, dial, cylinder or spring, per kilog. of capacity	0 02	31	—
1131	The same, with plate, per kil. of capacity	0 03	31	—
1132	Or American scales, and the like, from 150 kil. and upwards, 100 kil. of capacity	6 50	31	—
1133	American, and the like, from 30 to 120 kilog..... .....each	7 00	31	—
1134	The same, from 15 to 29 kilog. ,,	5 00	31	—
1135	The same, of less weighing capacity ..	4 00	31	—
1136	French, common, up to 20 kilog. (without weights)..... .....each	2 50	31	—
1137	The same, of better quality.....	according to appraisement.	31	—
1138	With plate of tinplate..... ..each	2 40	31	—
1139	For weighing gold .....doz.	5 00	31	—
1140	Lever balances.....each	1 50	31	—

(1) Only a plain tissue shall be considered as percale. Common muslin not containing more than 10×12 threads in a square of 0·0025 metre shall likewise be considered as percale.

(2) All vegetable oils shall be liable to a specific duty of $0.10 per kilo. net. (Law of January 11, 1896.)

(3) Accordions with more than one stop, even when said stop is silent, shall be appraised with a surtax of 2 pesos per dozen and per additional stop. Should they have two or more rows of keys, they shall be increased by 10 pesos per dozen and per row of keys in addition to the first.

Concertinas shall be assimilated to accordions up to 31 centimetres in length and appraised at the rate of 12 pesos per dozen.

3RD SECTION.—Iron Manufactures; Stationery: Ships' Stores and Jewellery—continued.

Nos.	Goods	Valuation. p. c.	Duty. per cent.	Duty. specif Peso c.
1141	Balls or bullets: Iron .....kilog. gross	0 10	51	—
1142	Lead..... ,,	0 12	51	—
1143	Buckets: Of sheet iron....100 kilog. gross	14 50	31	—
1144	Wooden ....doz.	2 50	31	—
1145	Trays: Of Britannia metal, not silvered or of German silver (1) .....centimetre	0 04	31	—
1146	Of Britannia metal, silvered ,,	0 10	31	—
1147	Of iron, nickeled .... ,,	0 02	31	—
1148	Of alloys, of white metal and of American metal, silvered .....centimetre	0 15	31	—
1149	Of papier mâché, up to 15 centimetres doz.	1 20	31	—
1150	The same, over 15 centimetres, centimetre	0 04	31	—
1151	Of iron or tinplate, painted, japanned, or varnished, up to 50 centimetres ..doz.	3 00	31	—
1152	The same, larger..... ,,	5 50	31	—
1153	Of iron, enamelled.....kilog. gross	0 70	31	—
	Bath tubs			
1154	Hip or sponge baths, of tinplate ..each	3 00	48	—
1155	The same, of hammered iron, tinned ,,	5 00	31	—
1156	The same, enamelled ..... ,,	10 00	31	—
1157	Baths of tinplate ..... ,,	7 50	48	—
1158	Of hammered iron, tinned ..... ,,	12 00	31	—
1159	The same, enameled ..... ,,	40 00	31	—
1160	Or shower..... ,,	25 00	48	—
1161	Shower and douche ..... ,,	40 00	48	—
1162	Bains-marie: Of sheet bronze or iron, with two or three coffee pots .....each	6 00	31	—
1163	The same, without coffee pots .... ,,	4 00	31	—
1164	Ramrods: Of iron or wood, with or without wad extractor .. ..doz.	3 50	51	—
1165	Balconies or balustrades, of cast iron kilog. gross	0 20	31	—
1166	Varnish: White or brown, in jugs or cans (including the vessel) ... .kilog.	0 44	31	—
1167	In kegs, for masts.....litre	0 10	31	—
1168	Fine, in bottles or other vessels.... ,,	1 70	31	—
1169	Barometers: With dial, up to 8 centimetres in diameter ....each	2 00	31	—
1170	The same, from 9 to 14 centimetres in diameter ....each	4 00	31	—
1171	Violin shape, with or without thermometer .....each	6 00	31	—
1172	The same, carved case..... ,,	8 00	31	—
1173	With dial, over 14 centimetres in diameter with or without thermometer..each	6 00	31	—
1174	Augers: Hand, spiral or scoop shaped, and common gimlets, up to 18 millimetres broad .....doz.	0 50	31	—
1175	The same, fine..... ,,	1 60	31	—
1176	Or bits for braces ..... ,,	2 40	31	—
1177	For two hands, burnished, blued or black .....doz.	4 40	31	—
1178	Or borers ..... each	2 40	31	—
1179	Italian or Catalan, for ship carpenters doz.	2 50	31	—
1180	Iron rods .....kilog.	0 10	31	—
1181	Barrels: American, with or without handles, of a capacity up to 14 litres..doz.	4 00	31	—
1182	From 15 to 20 litres, empty, for beer each	0 80	31	—
1183	Clamps: Iron, common .....kilog.	0 40	31	—
1184	With screw.....doz.	12 00	31	—
1185	Egg-beaters: Wire..... ,,	1 20	31	—
1186	Spring or wheel ..... ,,	3 00	31	—
1187	Chocolate-beaters of wood..... ,,	0 50	31	—
1188	Trunks: Of leather, in sets of 5 ..... set	17 00	48	—
1189	Chinese, in sets up to 5 ..... ,,	20 00	48	—
1190	Chinese or imitation, small, in sets up to 5.....set	9 00	48	—
1191	Wooden, small, in sets of 5 to 8.... ,,	3 00	48	—
1192	Braces: Fine, without bit .....doz.	18 00	31	—
1193	Nickeled, without bit	12 00	31	—
1194	Not nickeled, half-fine and common ..	5 00	31	—
1195	Boat hooks, iron	4 50	31	—
1196	Bickerns: Iron, for blacksmiths ....kilog.	0 15	31	—
1197	The same, for silversmiths..... ,,	0 60	31	—
1198	Bickerns and hammers, for scythes.. doz.	6 00	31	—
1199	Hinges: Of bronze .....kilog. gross	1 00	31	—
1200	Iron, japanned, detachable ,,	0 13	31	—
1201	Iron, other kinds ..... ,,	0 18	31	—
	Keyhole guards:			
1202	Of bronze or brass .....kilog. gross	1 00	31	—
1203	Leather, bone or wood .....hundred	0 40	31	—
1204	Mother-of-pearl ..... ,,	4 00	31	—
1205	German silver or nickeled .. ,,	3 20	31	—
1206	Planes, tongueing (see No. 1422).			
1207	Bowling balls, in sets of 8 ..... set	1 00	31	—
1208	Bugle horns ("bodinas"), for coaches, silvered .....pair	3 00	31	—
1209	Billiard balls, of ivory or imitation..kilog.	14 00	31	—
1210	Marbles, stone, porcelain, and gypsum kilog. gross	0 09	31	—
1211	Iron or glass ..... ,,	0 16	31	—
1212	Pumps, iron, small, up to No. 4 .... doz.	40 00	31	—
1213	Larger, with or without platforms, Nos. 1 to 3 .....each	10 00	31	—
1214	The same, of bronze..... ,,	15 00	31	—
1215	Hand, for garden, of zinc, or zinc and bronze.....each	1 00	31	—

(1) Round trays shall be appraised with an increase of 10%, and the respective evaluations for those called bread and table service baskets shall be increased by 20%.

Nos.	Goods.	Valuation. p. c.	Duty per cent.	Duty specif. Peso c.
1216	Mate drinking tubes ("bombillas"), of alloys or nickeled .....doz.	1 10	31	—
1217	Of tinplate..... ,,	0 12	31	—
1218	The same, nickeled..... ,,	0 25	31	—
1219	Nozzles for rubber hose ....each	1 00	31	—
1220	Cotton waste.....kilog. gross	0 14	31	—
1221	Leather wine bags.....doz.	6 00	31	—
1222	Bottles: Of stoneware (see No. 1065).			
1223	Or flasks, rubber, for sportsmen .. ,,	7 00	31	—
1224	Covered with wicker or leather, for sportsmen; and straw baskets for billiard tables .....doz.	4 00	31	—
1225	Muzzles for dogs (1) ..... ,,	3 00	31	—
1226	Braziers, portable, of yellow or white metal, for smokers ..... doz.	1 50	31	—
1227	Of copper .....kilog.	1 00	31	—
1228	Furnaces: Iron, single oven ..... doz.	8 00	31	—
1229	Iron, two ovens..... ,,	14 00	31	—
1230	Ordinary kind, with or without feet, of English manufacture (less 2 per cent. for breakage) .....100 kilog.	9 50	31	—
1231	Or for ironers..... kilog. gross	0 14	31	—
1232	"Bradores," without handles.....doz.	0 80	31	—
1233	Without handles, and with ebony case doz.	3 20	31	—
1234	Without handles, with case, common, doz.	2 00	31	—
1235	Brilliants* ..... according to appraisement.	6		—
1236	Paint brushes: Of hair, flat (2) .... doz.	4 00	31	—
1237	Hair, with guard, for oil paints, up to No. 15 .....doz.	1 00	31	—
1238	Hair, for water colors, and miniature ("*de filete*") .....gross	2 00	31	—
1239	Bristles, flat or round, with or without guard, up to 45 millimetres.....doz.	2 00	31	—
1240	Bristles, flat, with guard, exceeding 45 millimetres .....doz.	3 50	31	—
1241	Bristles, without guard, exceeding 45 millimetres.....doz.	6 00	31	—
1242	Bristles, with guard, over 45 millimetres doz.	10 00	31	—
1243	The same, with or without guard, from No. 1 to No. 15, and also pencil-brushes of 2½ centimetres .....gross	3 60	31	—
1244	Other..... according to appraisement.		31	—
1245	Metal paper fasteners .....kilog.	1 00	31	—
1246	Bronze: In bars or sheets ..... ,,	0 50	31	—
1247	Ingots ..... ,,	0 50	20	—
1248	Powder ..... ,,	2 00	31	—
1249	"Brugo," for brushes and brooms .. ,,	0 08	31	—
1250	Compasses, pocket..... each	1 00	31	—
1251	Axle-boxes, iron, for carriages .....pair	1 60	31	—
1252	Iron, common, for carts .....kilog.	0 09	31	—
1253	Bolts (see No. 2504).			
1254	Burins or gravers ..... ,,	0 40	31	—
1255	Letter-boxes, nickeled ..... ,,	2 00	31	—
1256	The same, of bronze ..... ,,	1 10	31	—
1257	Iron, painted or bronzed ..... ,,	0 60	31	—
1258	Cartridge extractors ("cabadores") ..doz.	2 60	31	—
1259	Hobby or mechanical horses of any size, each	4 00	31	—
1260	Rocking or on wheels ..... ,,	2 00	31	—
1261	Tags, iron .....gross	0 60	31	—
1262	Treenails, iron, for vessels .....doz.	1 00	31	—
1263	Of wood, for vessels ..... ,,	0 60	31	—
1264	Cordage: Tarred.....kilog. gross	0 19	31	0 06
1265	Manilla hemp ..... ,,	0 21	31	0 06
1266	Coir, and the like..... ,,	0 15	31	0 06
1267	White hemp ..... ,,	0 22	31	0 06
1268	Esparto and piassava .. 100 ,,	9 50	31	—
1269	Galvanized wire ..... ,, ,,	15 50	31	—
1270	Combined with talc, for machine packing .....kilog.	0 60	31	—
1271	Handles: For adzes, hatchets or pickaxes, not finished.....doz.	0 80	31	—
1272	The same, finished ..... ,,	1 40	31	—
1273	Wooden, for tools, with ferrules .. ,,	0 60	31	—
1274	The same, without ferrules ..... ,,	0 30	31	—
1275	For files, with or without ferrules ,,	0 30	31	—
1276	Pen or pencil-cases, ivory, mother-of-pearl .....doz.	3 00	31	—
1277	Pen, wood or tinplate, common ..gross	0 30	31	—
1278	Pencil-cases, fine, of wood, rubber, or bone.....gross	2 00	31	—
1279	Scythes, with or without ferrules* doz.	2 40		free.
	Stew-pans:			
1280	Of tinplate, sheet or hammered iron, tinned, including the lids....kilog. gross	0 35	31	—
1281	Of cast iron, including lids of any metal kilog. gross	0 17	31	—
1282	The same, enamelled ..... ,,	0 22	31	—
1283	Chains: Of silver .....gramme	0 05	31	—
1284	Of bronze ....kilog.	1 00	31	—
1285	Iron, burnished or galvanized ..... 100 kilog. gross	16 20	31	—
1286	Of iron, black, for cars, carts, drays &c. 100 kilog. gross	8 60	31	—
1287	Of iron, black, of all kinds ,,	7 60	31	—

(1) Leather muzzles shall be appraised at 48% of this evaluation.

(2) Whitewash brushes shall be appraised at 48% of their evaluation, and brushes, with or without guards, having 65 millimetres and more at the largest part of the guard, shall be considered as whitewash brushes.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
	Coffee pots:			
1288	Of copper and yellow metal .....kilog.	1 50	31	—
1289	Of Britannia metal, not silvered....doz.	12 00	31	—
1290	The same, silvered ..... ,,	16 00	31	—
1291	Of tinplate or hammered iron, tinned kilog.	0 80	48	—
1292	Silvered .....doz.	40 00	31	—
1293	(See No. 2659).			
1294	Tool boxes, for carpenters	according to appraisement.	31	—
1295	Type cases, wooden .....each	1 20	31	—
1296	Tea caddies, wooden, Chinese, japanned, up to 30 centimetres in length .....each	2 00	31	—
	Tea canisters of tinplate: (1)			
1297	Painted, to contain up to 460 grammes doz.	2 40	31	—
1298	The same, to contain from 461 to 2,000 grammes .....doz.	4 80	31	—
1299	The same, not painted, covered or not with paper, to contain up to 460 grammes doz.	0 60	31	—
1300	The same, to contain from 461 to 2,000 grammes .....doz.	1 20	31	—
1301	Cigar boxes: Wooden.....hundred	6 00	31	—
1302	Of paper (see Nos. 2100 and 2101).			
1303	Chests, iron, of all kinds, or safes ..kil. gross	0 20	31	—
	Carriage bodies, without ironwork:			
1304	For four-wheeled vehicles ... ...each	150 00	48	—
1305	The same, for two-wheeled vehicles ,,	50 00	48	—
1306	Cases: Cloth, for guns ..... ,,	1 60	48	—
1307	Leather, for guns ..... ,,	3 00	48	—
1308	Of wood, lined or unlined, for guns ,,	6 00	48	—
1309	Boilers: Copper, for kitchens .....kilog.	1 00	31	—
1310	Of sheet iron, red ("colorados")..doz.	1 60	31	—
1311	Calendars, tinplate ..... ,,	3 00	31	—
	Warming pans, cylindrical:			
1312	Of copper, tinned, with two pipes, kilog.	1 00	31	—
1313	Tinplate, for baths .....each	1 60	31	—
1314	Of iron and wood, common, for the feet ....doz.	7 20	31	—
1315	The same, of better quality	according to appraisement.	31	—
1316	Heaters: Tinplate or sheet iron, with or without bellows ("pava") for alcohol [spirit lamp], ordinary .....doz.	5 00	31	—
1317	The same, of better quality	according to appraisement.	31	—
1318	Chafing dishes, petroleum, single lamp, without accessories ....doz.	7 00	31	—
1319	With more than one lamp ..... ,,	18 00	31	—
1320	Bedsteads: Bronze, double, posts wrought, with whole or half canopy frame.. each	60 00	48	—
1321	The same, double, without canopy frame .....each	30 00	48	—
1322	The same, single, posts wrought, with whole or half canopy frame .....each	40 00	48	—
1323	The same, single, without canopy frame each	25 00	48	—
1324	The same, double, plain posts, with whole or half canopy frame .. ..each	40 00	48	—
1325	The same, double, without canopy frame . .....each	25 00	48	—
1326	The same, single, plain posts, with whole or half canopy frame.....each	30 00	48	—
1327	The same, single, without canopy frame each	20 00	48	—
1328	The same, bronze, with whole or half canopy frame, for children .....each	24 00	48	—
1329	The same, without canopy frame, for children ....each	17 00	48	—
1330	Iron, with bronze knobs and trimmings, with whole or half canopy frame, single or double .....each	20 00	48	—
1331	The same, without canopy frame, single or double .....each	13 00	48	—
1332	The same, without knobs, with bronze trimmings, and with whole or half canopy frame .....each	15 00	48	—
1333	The same, without bronze knobs or trimmings and without canopy frame each	9 00	48	—
1334	Iron, painted, plain or gilt, with or without brass rosettes, with whole or half canopy frame .....each	12 00	48	—
1335	The same, painted, plain or gilt, without canopy frame.....each	7 00	48	—
1336	The same, for children, with whole or half canopy frame ....each	12 00	48	—
1337	The same, for children, without canopy frame .....each	6 50	48	—
1338	Bells .....kilog.	0 80	31	—
1339	Half-fine and common, for table use doz.	3 00	31	—
1340	Or call-bells, half-fine and common, with spring or key, for table use .....doz.	8 00	31	—
1341	The same, fine	according to appraisement.	31	—
1342	Baskets: Wire, for bread, fruit, and willow baskets, for table service .....doz.	7 20	31	—

(1) Tea canisters to contain up to 115 grammes shall be appraised at one-fourth of the value of those of 460 grammes capacity; canisters to contain 230 grammes at half the value of the latter.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
1343	Other (see Nos. 1145 to 1153).			
1344	Clothes, of cane, filled or not with smaller baskets .....set of 3	6 00	48	—
1345	Waste paper .....each	0 60	48	—
1346	Vegetable, large .....doz.	7 00	48	—
1347	The same, small ..... ,,	3 60	48	—
1348	Market, double top ..... ,,	8 00	48	—
1349	Other kinds	according to appraisement.	48	—
1350	Padlocks: Iron, neither varnished nor japanned, common .....doz.	0 50	31	—
1351	The same, of better quality ..... ,,	1 80	31	—
1352	Locks, iron, with bolts ..... ,,	5 00	31	—
1353	Bronze, common and half-fine, up to 8 centimetres..... ....doz.	0 70	31	—
1354	The same, fine, up to 8 centimetres ,,	2 50	31	—
1355	Barrel, combination, letter ....per ring	0 08	31	—
	Candlesticks:			
1356	Britannia metal, not silvered..doz. pairs	12 00	31	—
1357	The same, silvered .... ,,	18 00	31	—
1358	With Britannia metal call-bell, silvered or not.....doz. pairs	20 00	31	—
1359	Of sheet iron, brass or bronze, with or without snuffers and extinguishers kilog. gross	0 70	31	—
1360	Cocks: Of wood, lead, tin, or zinc ....doz.	1 50	31	—
1361	Of copper or bronze, of all kinds..kilog.	1 50	31	—
1362	Slides: Of alloys, nickeled or silvered, for stirrup leathers .....kilog.	2 00	31	—
1363	Tinplate .....gross	4 00	31	—
1364	Hemp: Raw .....kilog.	0 50	5	—
1365	Spun .... ,,	0 50	31	—
1366	Cannon, bronze, small ..... ,	1 00	31	—
1367	Piping: Of copper or bronze ..... ,,	0 60	31	—
1368	Elbows or joints, iron, cast or wrought kilog. gross	0 06	31	—
1369	The same, tinned or galvanized ,,	0 10	31	—
1370	Of lead.... ..... ,,	0 12	31	—
1371	Of zinc..... ..... ,,	0 21	31	—
1372	Rubber hose, with or without core..kilog	1 20	31	—
1373	Mahogany powder (see No. 2180).			
1374	Capsules of lead foil for bottles* kilog. gross	0 65	free.	—
1375	Small lamps, iron with extinguisher ("capuchinas") .....kilog. gross	0 27	31	—
	Carbines:			
1376	Muzzle-loading, common, for troops. each	2 00	51	—
1377	Remington, for troops ..... ,,	10 00	51	—
1378	Double barrel..... ,,	20 00	51	—
1379	Parlour ..... ,,	7 00	51	—
	Carbon pencils:			
1380	In packets for drawing .....thousand	1 20	31	—
1381	The same, in boxes ..... ,,	3 00	31	—
1382	Scuttles: Coal, copper, for kitchen and stoves.....kilog.	1 00	31	—
1383	Iron, painted, plain, common ....each	1 00	31	—
1384	Japanned, half-fine and fine	according to appraisement.	31	—
1385	Cards: Exceeding 30 centimetres.... pair	3 00	31	—
1386	Wire, for hair dressers, from 12 to 25 centimetres.....pair	0 40	31	—
1387	Verdigris (see No. 2168).			
1388	Tortoise shell: Rough, not wrought..kilog.	10 00	31	—
1389	Tents ("Carpas") .....to	according appraisement.	48	—
1390	Writing pads of oilcloth, with blotting paper doz.	6 00	31	—
1391	Mats: Of oilcloth or straw, for dishes or bottles .....doz.	0 20	31	—
1392	The same, of wood ..... ,,	1 20	31	—
1393	The same, of metal	according to appraisement.	31	—
1394	Hand carts: Up to No. 3 .....each	5 00	48	—
1395	Larger than No. 3 .... ,,	9 60	48	—
1396	Or wheelbarrows, single-wheeled, of iron or wood .. ..each	4 00	48	—
1397	Called "devil," of 56 centimetres, 4 wheeled .....each	2 50	48	—
1398	The same, larger, up to 1 metre .. ,,	5 00	48	—
1399	Carriages (1) ....to	according appraisement.	48	—
	Cardboard:			
1400	Common, without lining..100 kil. gross	7 50	31	—
1401	The same, lined..... ,,	9 50	31	—
1402	Tarred, prepared for ships ,,	8 00	31	—
1403	Drawing .....kilog.	0 35	31	—
1404	Cartridges: For parlour pistols, of 9 millimetres and less..... .....thousand	2 50	51	—
1405	Of Lefaucheux, loaded, of 12 millimetres and less ....thousand	7 00	51	—
1406	Of other makes, loaded, of 12 millimetres and less..... .....thousand	12 00	51	—
1407	Of all kinds, of more than 12 millimetres .....thousand	18 00	51	—
1408	Of metal, empty, without wad ,,	10 00	51	—
1409	Of cardboard, empty, without wad, thousand	6 00	51	—
1410	Bristol board.....kilog.	0 35	31	—

(1) Motor omnibuses capable of carrying more than eight persons and destined exclusively for public service, shall, on importation be exempt from import duty and all additional duties with the exception of the 3% additional duty leviable for the construction of the harbour of Montevideo. (Law of May 31, 1912.)

3RD SECTION.—Iron Manufactures; Stationery; Jewellery—continued. Ships' Stores and

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
1411	Hawk bells: Copper or bronze .....kilog.	1 00	31	—
1412	Of yellow or white metal..... ,,	1 75	31	—
1413	Of iron ..... ,,	0 25	31	—
1414	Bottle caps, lead* ....kil. gross	0 65	free.	
1415	Cots: Crimean, folding ("catres") ..each	5 50	48	—
1416	Iron, with or without webbing .. ,,	3 00	48	—
1417	Primers, fulminant, of all kinds..thousand	0 40	51	—
1418	Sieves: Copper or iron wire, of 36 centimetres in diameter .....each	1 00	31	—
1419	Of horsehair, same diameter..... ,,	0 40	31	—
1420	Cow bells: Cast iron, of all kinds kilog.gross	0 45	31	—
1421	Of metal sheets, of all kinds.. ,,	0 95	31	—
1422	Planes: Carpenters', rabbet, tonguing and moulding planes, with or without irons doz.	5 00	31	—
1423	Jack, with or without irons ..... ,,	9 00	31	—
1424	Smoothing ..... ,,	12 00	31	—
1425	Grooving .....each	2 50	31	—
1426	Brushes: Floor, without handles.....doz.	3 50	48	—
1427	Floor, with handles ..... ,,	4 30	48	—
1428	Imitation bristle, and broom straw, half-fine and ordinary for horses ....doz.	1 30	48	—
1429	The same, fine ..... ,,	4 00	48	—
1430	Box-sweepers..... ,,	20 00	48	—
1431	Round, metal, for machinery .... ,,	8 00	31	—
1432	The same, of bristles, broom straw or imitation .....doz.	3 00	48	—
1433	For lamp chimneys .. .. ,,	0 60	48	—
1434	For gun barrels..... ,,	0 70	48	—
1435	Anchor stocks of iron .....kilog.	0 10	31	—
1436	Horsehair, ordinary or Florence, for fishing lines.....thousand	2 00	31	—
1437	Locks: English, ordinary, for doors ..doz.	1 00	31	—
1438	French, without latch, common for doors..... .....doz.	2 60	31	—
1439	The same, with latch and bronze knob(1) doz.	6 50	31	—
1440	Without latch, for street doors.... ,,	10 00	31	—
1441	The same, with latch ..... ,,	18 00	31	—
1442	French, with "bomba," or safety ,,	28 80	31	—
1443	Chubb s and similar.....	according to appraisement	31	—
1444	With catch with iron bolt, common, for chests, boxes, wardrobes, trunks and valises ....doz.	0 50	31	—
1445	The same, with two catches, mortise, ordinary ....doz.	1 00	31	—
1446	With one or two catches, for same purposes as above, half-fine and fine ....doz.	2 00	31	—
1447	Mortise, half-fine and fine ..... ,,	2 50	31	—
1448	Iron, one and one-half turn ("de vuelta y media") .....doz.	3 50	31	—
1449	With plate and box of bronze, for boxes, chests, wardrobes and trunks (2) ....doz.	4 00	31	—
1450	With bronze plate and iron box, for same purposes as above, half-fine and ordinary ....doz.	2 00	31	—
1451	The same, fine ..... ,,	3 00	31	—
1452	Alarm, for same purposes as above ,,	6 00	31	—
1453	For work-boxes of any quality .... ,,	0 80	31	—
1454	Bolts, ordinary, without padlocks ..kilog.	1 60	31	—
1455	Copper or brass scrap ..... ,,	0 25	31	—
1456	Iron scrap .....100 kilog.	0 60	31	—
	Whetstones:			
1457	Of emery, with or without handle..doz.	1 20	31	—
1458	With handle of wood, horn or bone, half-fine and ordinary .... doz.	2 00	31	—
1459	The same, fine..... ,,	4 80	31	—
1460	Knife sharpeners, with ivory handles, for table use ....doz.	8 00	31	—
1461	Wheel shape, with handle of horn, bone or wood .....doz.	6 00	31	—
1462	The same, with ivory handle..... ,,	16 00	31	—
1463	Sheets: Of talc, from 12 to 17 centimetres doz.	6 40	31	—
1464	Of tortoise-shell .....kilog.	9 00	31	—
1465	Of white metal, not silvered..... ,,	1 50	31	—
1466	Rifle and gun nipples .....hundred	2 00	31	—
1467	Chocolate pots: Copper or brass ....kilog.	1 50	31	—
1468	Tinplate or tinned iron ..... ,,	0 80	31	—
1469	Teething rings ("chupones") of bone for babies .....doz.	0 60	31	—
1470	Cigar-cases and other small articles of silver gramme	0 05	31	—
1471	Other (see Nos. 507-510).			
1472	Cranks for grindstones .....doz.	8 00	31	—
1473	Cylinders: Small, for embossing.....each	24 00	31	—
1474	Plain, for silversmiths, with or without stand, wheel or cylinder, up to 18 centimetres long .....each	70 00	31	—
1475	With plain troughs ("con caneletas"), with or without stands for silversmiths each	40 00	31	—
1476	Or bowls for plain cylinders, for silversmiths .....each	13 00	31	—
1477	Chisels, steel .....kilog.	0 60	31	—
1478	Nails: Zinc .....kilog. gross	0 13	31	—
1479	Copper, bronze, and alloys, for ships kilog. gross	0 57	31	—
1480	With bronze heads .....kilog.	0 50	31	—

(1) Locks imported without knobs shall be appraised with a reduction corresponding to the value of the knobs.

(2) Locks furnished at the entrance of the bolt with a small bronze plate shall be appraised as being completely of iron.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
1481	Iron, horseshoe.....kilog. gross	0 25	31	—
1482	Iron, forged and cut, American 100 kilog. gross	7 50	31	—
1483	Iron and galvanized, flat-headed, clinching, and riveting .....100 kilog. gross	11 50	31	—
1484	Tinned, clinching..... ,,	15 50	31	—
	Nails or Parisian tacks:			
1485	Of 2 centimetres and more ,,	6 00	31	—
1486	Gimp and Parisian tacks of less than 2 centimetres.....100 kil. gross	14 00	31	—
1487	Hooked, polished (see No. 2202).			
1488	Called Roman, common & half-fine.doz.	1 00	31	—
1489	The same, fine ..... ,,	2 00	31	—
1490	Copper: Sheet..... ... kilog.	0 50	31	—
1491	In ingots ..... ,,	0 40	20	—
	Baby carriages:			
1492	Of willow, with or without hood and with or without hobby-horse .....each	7 00	20	—
1493	Wooden, with or without hood .. ,,	10 00	20	—
1494	Stoves: Cooking, cast iron, including bricks, with or without accessories (1) ....kilog.	0 15	31	—
1495	The same, of wrought iron ..... ,,	0 30	48	—
1496	Glue of all kinds, for carpenters .... 100 kilog. gross	24 00	31	—
1497	Tea strainers: Of wire .....dozen	0 60	31	—
1498	Of alloys or German silver ..... ,,	2 40	31	—
	Colanders:			
1499	Of tinplate and iron, hammered and tinned. for soup and vegetables....kilog.	1 00	31	—
1500	The same, of enamelled iron .... ,,	1 00	31	—
1501	Beds, of rubber, air .....each	9 60	31	—
1502	Bed springs, elastic, iron ..... ,,	9 60	48	—
1503	Glue pots of iron, for carpenters ....dozen	5 00	31	—
1504	Columns of iron, for building purposes, kilog.	0 06	31	—
1505	Dog collars: Of copper or bronze .... ,,	1 40	31	—
1506	Of plain leather .....dozen	4 00	31	—
1507	Of leather, ornamented .... ,,	8 00	31	—
1508	Of steel or iron ..... ,,	2 40	31	—
1509	Sledge hammers or mauls, iron .....kilog.	0 14	31	—
	Compasses:			
1510	Wing ("con ala"), for turners..dozen	2 00	31	—
1511	Of bronze, for draftsmen .... ..pair	0 80	31	—
1512	Of bronze or iron, carpenters' ..dozen	1 60	31	—
1513	Of iron, carpenters', common.... ,,	0 80	31	—
1514	Of iron, spring, carpenters'..... ,,	2 00	31	—
1515	Common, in cases, for scholars .. ,,	6 00	31	—
1516	The same, half-fine ..... ,,	12 00	31	—
1517	The same, fine..... ... . ,,	20 00	31	—
1518	Counterpoises: Of lead, for ships....kilog.	0 15	31	—
1519	Of bronze, with machinery .....each	9 00	31	—
1520	Or balance balls, for hanging lamps ,,	1 00	31	—
	Bridle or bit bosses ("copas")			
1521	Of alloys or German silver .....kilog.	2 00	31	—
1522	Of silver ....gramme	0 05	31	—
1523	Cork in sheets.....kilog.	0 12	31	—
1524	Straps of leather, for shot guns and bathing suits .....dozen	2 40	48	—
	Bands or belting of leather or cotton:			
1525	For machinery or motors.....kilog.	1 30	5	—
1526	For sewing machines ..... ,,	2 50	31	—
1527	Cold chisels ... . ,,	0 40	31	—
	Penknives:			
1528	Up to four blades, common ....dozen	0 80	31	—
1529	The same, half-fine ..... ,,	2 00	31	—
1530	The same, fine..... ,,	4 00	31	—
1531	The same, Rodger's and similar ,,	8 00	31	—
	Crucibles:			
1532	Of graphite, from No. 1 to 10 ....each	0 80	31	—
1533	The same, from No. 11 to 50 .... ,,	1 20	31	—
1534	The same, from No. 51 to 91 .... ,,	3 00	31	—
1535	The same, from No. 91 to 150 .... ,,	6 00	31	—
1536	The same, from No. 151 to 300.... ,,	12 00	31	—
1537	The same, for silversmiths .....dozen	2 40	31	—
1538	Of clay, for silversmiths ..... ,,	1 00	31	—
1539	Crystal ware (see Nos. 2563-2565).			
1540	Chromes (see No. 2173).			
1541	Beams: Of burnished iron, for balances ,,	4 00	31	—
1542	The same, with or without gilding ,,	8 00	31	—
1543	Table cutlery: Of silver (2) .....gramme	0 05	31	—
1544	Common, bone, horn or wooden riveted handles ....dozen	0 75	31	—
1545	The same, half-fine ..... ,,	1 20	31	—
1546	Ordinary and half-fine handles of bone, horn or wood, adjusted .....dozen	1 20	31	—
1547	The same, fine..... ,,	2 00	31	—
1548	Iron handles ..... ,,	1 20	31	—
1549	Ferret metal & similar handles .. ,,	2 00	31	—
1550	Of all kinds, with ivory handles ,,	4 00	31	—
1551	The same, fine..... ,,	8 00	31	—
1552	Salad, ivory handles.... ..... ,,	20 00	31	—
1553	Scissor-shaped, of box wood, buffalo horn or carved wood, salad .....dozen	4 00	31	—
1554	The same, not scissor-shaped.... ,,	1 00	31	—
1555	(See No. 2621).			
	Trowels, masons':			
1556	From 14 to 29 centimetres ..... ,,	3 00	31	—
1557	Less than 14 centimetres..... ,,	2 00	31	—
1558	Ladles, for melting lead ..... ,,	1 60	31	—
1559	Spoons: Iron, soup and coffee .kilog. gross	0 26	31	—
1560	Soup, of ordinary alloys, Ferret metal and the like in quality.....dozen	0 70	31	—

(1) Should the accessories for cooking stoves be of copper bronze or enamelled, they shall be appraised according to kind.

(2) By table cutlery only knives and forks are meant. Each of the hereunder enumerated articles imported separately shall be appraised with a reduction of 30%. Should such articles be for dessert the reduction shall likewise be 30%.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
1561	Coffee, the same as above.....dozen	0 30	31	—
1562	Soup, of alloys, half-fine and those of German silver.....dozen	1 20	31	—
1563	Coffee, the same as above ..... ,,	0 80	31	—
1564	Soup, of alloys, fine ..... ,,	2 00	31	—
1565	Coffee, of alloys, fine..... ,,	1 20	31	—
1566	Of Christoffle and the like (see Nos. 2622-2627).			
1567	Soup, coffee & ladles, of lead or tin..kil.	0 60	31	—
1568	Salt and mustard, ordinary ....dozen	0 60	31	—
1569	Sauce, wooden.....gross	2 40	31	—
1570	Ladles: Of tinned iron .....kilog. gross	0 24	31	—
1571	Of Britannia and Ferret metal, not silvered .....dozen	3 00	31	—
1572	The same, with wooden handles ,,	2 00	31	—
1573	Of alloys, ordinary or nickeled ,,	6 00	31	—
1574	Of alloys, half-fine, and of German silver .....dozen	8 00	31	—
1575	Of Christoffle and the like (see Nos. 2628 and 2629).			
1576	Small, for sauce (two-thirds of the appraisement in the respective classes)			
1577	Can openers.....dozen	1 00	31	—
1578	Drawing knives, double handle, for coopers ..... ,,	3 00	31	—
1579	Chopping knives, small, with screw, for cutting tobacco ..... ,,	6 00	31	—
1580	Large, for cutting tobacco ..... ,,	12 00	31	—
1581	With wooden handles, up to 26 centimetres .....doz.	2 00	31	—
1582	The same, re-enforced..... ..	4 00	31	—
1583	With wooden handles, over 26 centimetres .....doz.	5 00	31	—
1584	With bone or horn handles, up to 26 centimetres .....doz.	3 00	31	—
1585	The same, larger ..... ,,	6 00	31	—
1586	(1) (See No. 1543-1555).			
1587	Knives: In wooden handles, clasp ("embutido"), up to 25 centimetres .....doz.	2 00	31	—
1588	The same, with bone or horn handles ,,	4 00	31	—
1589	With ivory handles, 15 centimetres and more .....doz.	8 00	31	—
1590	The same, under 15 centimetres .. ,,	5 00	31	—
1591	With riveted handles of wood, bone or horn, up to 25 centimetres.....doz.	1 40	31	—
1592	With handles and sheaths of alloys ,,	15 00	31	—
1593	With other handles	according to appraisement.	31	—
1594	Cords or strings, wire, on spools ..hundred	0 60	31	—
1595	Cradles, iron, painted, plain.....each	4 80	48	—
1596	Iron, bronzed or gilt..... ,,	9 60	48	—
1597	Daggers of all kinds, with or without sheaths.....doz.	18 00	51	—
1598	Thimbles (see No. 2352)			
1599	Gauges, iron, for carpenters .....kilog.	3 00	31	—
1600	Husking mills*	according to appraisement.	5	—
1601	Snuffers: Of iron or steel .....doz.	0 80	31	—
1602	Of alloys, with or without tray .. ,,	8 00	31	—
1603	Of yellow metal, with or without tray kilog.	1 10	31	—
1604	Alarm bells, without clock, ordinary..each	2 00	31	—
1605	Screwdrivers, from 9 to 28 centimetres,doz.	1 80	31	—
1606	Small, for sewing machines ..... ,,	0 60	31	—
1607	For firearms ..... ,,	1 20	31	—
1608	Diamonds: For glaziers.....each	2 40	31	—
1609	Or glass cutters, steel and others, not real diamond .....doz.	3 00	31	—
1610	Axles of iron, of all kinds, with or without box or journal .....each	7 00	31	—
1611	Oil cloth, tarred or not.....kilog.	0 36	31	—
1612	Dish covers of galvanized iron wire (see No. 2431).			
1613	Wire netting, iron, galvanized, for window screens and chicken coops....kilog. gross	0 20	31	—
1614	Step ladders: Folding, set up ....per step	0 50	48	—
1615	The same, not set up ..... ,,	0 30	48	—
1616	Weed hooks* ..... kilog. gross	0 25	free.	
1617	Brooms: Of straw.....doz.	3 00	48	—
1618	Of palm or "brugo," with or without handles .....doz.	0 60	48	—
1619	Cannon mops, iron.....kilog. gross	0 10	31	—
1620	Rasps..... ,,	0 30	31	—
	Shot guns:			
1621	Muzzle-loading, single barrel.....each	3 00	51	—
1622	The same, double barrel..... ,,	5 00	51	—
1623	Other systems, single barrel..... ,,	8 00	51	—
1624	The same, double barrel ..... ,,	14 00	51	—
1625	Fine, in cases, with or without accessories	according to appraisement.	51	
1626	Chisels, cross cut (see No. 1713).			
	Squares:			
1627	Carpenters', entirely of wood.....doz.	1 00	31	—
1628	Imitation, for carpenters ..... ,,	1 80	31	—
1629	Iron and wood combined, for carpenters doz.	3 00	31	—
1630	Spittoons: Of hammered iron, tinned or painted .....kilog. gross	0 40	31	—
1631	Of Britannia metal, not silvered ..doz.	12 00	31	—
1632	The same, silvered ..... ,,	18 00	31	—
1633	Artists' stumps of paper: Assorted ..gross	1 00	31	—
1634	Of leather ..... ,,	3 00	31	—
1635	Steel or iron steels, for smokers ..... ,,	2 50	31	—

(1) It is understood that, unless specially stipulated, all knives are appraised without their sheaths.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
1636	Emery powder for polishing iron or steel kilog.	0 28	31	—
1637	Swords (see Nos. 2374-2377).			
1638	Spatulas for glaziers or painters .....doz	1 80	31	—
1639	Specifics, of all kinds, for treating sheep* kilog. gross	0 30	free.	
	Looking glasses:			
1640	Framed in wood, painted or gilt, or with cardboard, common mirrors from 15 to 24 centimetres in height .....doz.	1 20	31	—
1641	The same, with mirrors from 25 to 35 centimetres in height .....doz.	3 60	31	—
1642	Oval, wooden frames, gilt or painted, mirror measuring from 20 to 35 centimetres in height .....doz.	4 80	31	—
1643	With landscape on the mirror, of from 25 to 35 centimetres in height .....doz.	12 00	31	—
1644	Pocket, round, in tin, zinc, or wooden frame ....doz.	0 30	31	—
1645	In pasteboard boxes, ordinary .... ,,	1 20	31	—
1646	Of other kinds	according to appraisement.	31	—
1647	Hand-pikes, wooden .....kilog.	1 20	31	—
1648	Spurs, small (see Nos. 1652-1655).			
1649	Sponges: Common, pressed..... ,,	1 00	31	—
1650	Washed, of all kinds, freed or not from sand .....kilog.	5 00	31	—
1651	Small, half-fine and fine.	35 00	31	—
	Spurs:			
1652	Large or small, of alloys or nickeled.kilog.	2 20	31	—
1653	Of tinned iron ..... ,,	0 45	31	—
1654	Of iron, not tinned, of all kinds .. ,,	0 90	31	—
1655	Of steel ..... ,,	1 50	31	—
1656	Panniers of esparto, assorted.....doz.	0 50	31	—
1657	Skimmers (see Nos. 1570-1576).			
1658	Pictures (see Nos. 2104-2107).			
1659	Tin or solder.....kilog. gross	0 48	20	—
1660	Stearine in cakes ..... ,,	0 17	—	0 05
1661	Matting: Of esparto, in pieces of from 34 to 43 metres.. .....piece	6 00	31	—
1662	Of rope, in pieces of 43 metres .... ,,	8 00	31	—
1663	Of coir, up to 65 centim. in width..metre	0 35	31	—
1664	Indian, white or colored, up to 1.30 metre in width .....metre	0 18	31	—
1665	Or shades, for doors and windows doz.	18 00	31	—
1666	Straw door mats (see No. 466).			
1667	Oakum: Tarred .....kilog. gross	0 12	31	—
1668	Of coir .... ,,	0 14	31	—
1669	Scupper nails..... ,,	0 15	31	—
1670	Stirrups: Of alloys or nickeled.....kilog.	1 40	31	—
1671	Of iron ..... ,,	0 30	31	—
1672	Of iron, polished, of steel or bronze, or stirrups for ladies' saddles .....kilog.	2 00	31	—
	Cases:			
1673	Common, with dental instruments..doz.	3 20	31	—
1674	The same of superior quality	according to appraisement.	31	—
1675	Wooden, for clay tobacco pipes ("pitos") doz.	0 80	31	—
1676	Caloriferes of cast iron, including the fire bricks .....kilog. gross	0 20	31	—
1677	Labels (see No. 2093).			
1678	Lemon squeezers .....doz.	4 00	31	—
1679	Wringers, clothes.....each	5 00	31	—
1680	Cutlasses ("facones,") with handles of wood, horn or bone, and leather sheaths doz.	10 00	51	—
1681	With composition handles, sheaths of leather, with or without ornamentation .....doz.	18 00	51	—
1682	With composition handles & sheaths ,,	36 00	51	—
	Window fasteners or catches:			
1683	With iron fittings.....each	0 50	31	—
1684	Of iron, bronzed, with fittings of bronzed iron .....each	0 90	31	—
1685	Of iron, bronzed or not, with nickeled fittings..... .. ..each	1 60	31	—
1686	Of iron, nickeled, with nickeled fittings each	2 50	31	
1687	Silvered (appraised, according to kind, with an increase of 30 per cent.).			
1688	Lanterns: Of mica, common .....dozen	6 00	31	—
1689	With magnifying glass..... ,,	9 60	31	—
1690	Globe, painted, for ships ..... ,,	10 80	31	—
1691	Globe, of bronze ....each	1 80	31	—
1692	Painted, for signals..... ,,	3 00	31	—
1693	Of bronze and colored glass ..... ,,	10 00	31	—
1694	Carriage, common, with no silvered parts .....pair	1 50	31	—
1695	Carriage, silvered, bronzed, or partly nickeled, ordinary and half-fine ... pair	5 00	31	—
1696	The same, fine quality..... ,,	12 00	31	—
1697	Of paper ....hundred	1 00	31	—
1698	Larders of iron wire gauze.....doz.	24 00	48	—
1699	Felt, roofing .....kilog. gross	0 10	31	—
1700	Hinges ("fijas") of iron ..... ,,	0 23	31	—
1701	Hempen rope yarn ("filastica suelta") kilog. gross	0 13	31	—
1702	Filters, clay, with spigot, of a capacity up to 4 litres ....each	2 00	31	—
1703	The same, of 7 to 16 litres capacity ,,	3 00	31	—
1704	The same, of 19 to 35 litres capacity ,,	5 00	31	—
1705	The same, of 36 to 46 litres capacity ,,	8 00	31	—
1706	Filters of stone..... ,,	1 00	31	—
1707	Of stone, with stand and water jar ,,	4 00	31	—
1708	Fishspears, assorted .....doz.	8 00	31	—
1709	Hoops ..... 100 kilog. gross	4 50	20	—

3RD SECTION.—Iron Manufactures; Stationery; Ships' Stores and Jewellery—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
1710	Foils: With hilts .....doz.	6 00	51	—
1711	Without hilts..... ,,	3 00	51	—
1712	Cigar moulds, wooden.....each	0 60	31	—
1713	Chisels: With handles, for carpenters..doz.	2 40	31	—
1714	Without handles .... ,,	1 60	31	—
1715	Forges, portable .....each	20 00	31	—
1716	Curbs: Of iron, common, of from 4 to 6 rings .....kilog.	0 25	31	—
1717	Of iron, other qualities, with or without ornaments .....kilog.	0 60	31	—
1718	Of iron, nickeled..... ,,	1 00	31	—
1719	Of alloys, of all kinds ..... ,,	2 00	31	—
	Curbs or bridle bits:			
1720	Of iron, black or tinned ..... ,,	0 25	31	—
1721	Of iron, filed and polished .. ... ,,	0 50	31	—
1722	Nickeled ..... ,,	1 20	31	—
1723	Of alloys ..... ,,	2 00	31	—
1724	Bellows: Fine .....doz.	7 20	31	—
1725	Common ..... , ... ,,	2 40	31	—
1726	Forge, up to 48 centimetres .....each	8 00	31	—
1727	The same, up to 72 centimetres .. ,,	12 00	31	—
1728	The same, large size..... ,,	16 00	31	—
1729	Iron, double blast..... ,,	25 00	31	—
1730	Or blow pipes ("vomi-fuego")....doz.	4 00	31	—
1731	Butchers' and similar ....each	4 00	31	—
1732	Fountains: Iron, tinned .....kilog. gross	0 38	31	—
1733	Fountains of tinplate..... ,,	0 38	48	—
1735	Guns of all kinds, for troops..... ....each	10 00	51	—
1736	Hooks: Small, of bronze, with thread of bronze or iron.... .....kilog.	1 20	31	—
1737	Iron, threaded (see No. 2202).			
1738	Iron, for blocks ..... ,,	0 12	31	—
1739	Jack planes (see No. 1423).			
1740	Pulleys, wooden... .....doz.	0 35	31	—
1741	Gasoline (rebate 3%) .....hectolitre	6 50	31	—
1742	Triggers, for guns, carbines or pistols..doz.	1 20	31	—
1743	Jack screws: Iron .....each	6 00	31	—
1744	Wooden, for stowing loads ..... ,,	12 00	31	—
1745	Globes: Metal, for lamps .....doz.	4 80	31	—
1746	Geographical * .....according to appraisement		6	—
1747	Rubber erasers: For ink.....kilog.	1 40	31	—
1748	The same, with wooden sheath ("bandera"); also elastic bands .....kilog.	3 00	31	—
	Gum:			
1749	In solution, with or without brush, in bottles containing up to 125 grammes, doz.	0 90	31	—
1750	The same, up to 250 grammes .... ,,	1 80	31	—
1751	The same, larger bottles ..... ,, in proportion		31	—
	Rubber threads:			
1752	Combined with tissue .....kilog.	0 60	31	—
1753	In sheets, and similar articles for machinery .....kilog.	1 30	31	—
1754	Gum lac ..... ,,	0 55	31	—
1755	Spirit gauges .....doz.	2 00	31	—
	Carpenters' shifting gauges:			
1756	Common and half-fine..... ,,	2 00	31	—
1757	Fine ..... ,,	3 60	31	—
1758	Clamps: Fasteners, or staples, iron, for fences..... 100 kilog. gross	10 50	31	—
1759	The same, for upholsterers.....kilog.	0 15	31	—
1760	Staples, for locks .....doz.	0 40	31	—
1761	Garnets* .....gramme	0 09	6	—
	Shackles:			
1762	For anchors & chains..100 kilog. gross	11 40	31	—
1763	Screw or link ("6 de eslabón") ,,	19 00	31	—
1764	Scythes, without handles * ....kilog. gross	0 50	free	—
	Rope thimbles:			
1765	Iron, black or galvanized..100 kil. gross	17 00	31	—
1766	The same, bronze ..... kilog.	1 00	31	—
1767	The same, wooden.....doz.	2 00	31	—
1768	Fire screens or fenders: Of bronze...each	20 00	31	—
1769	The same, of iron and bronze combined each	10 00	31	—
1770	The same, of iron, fine..... ,,	5 00	31	—
1771	The same, ordinary ..... ,,	2 00	31	—
1772	Gouges (see Nos. 1713, 1714).			
1773	Fuzes, for blasting .....kilog. gross	0 87	31	—
1774	Rabbet planes (see No. 1422).			
1775	Axes: American and imitations, with handles for woodmen .....doz.	11 00	31	—
1776	The same, without handles..... ,,	9 00	31	—
1777	Or hatchets, with handles ..... ,,	4 00	31	—
1778	Italian and imitations, and hatchets, English, blue or painted, without handles, for cultivators .... .doz.	4 00	31	—
1779	Biscayan and imitations, without handles.... ....doz.	6 00	31	—
1780	Stone axes, masons', without handles ,,	4 00	31	—
1781	Boxes: Of tinplate, for flour or spices.. ..	1 00	31	—
1782	The same, of iron, tinned ..... ,,	1 60	31	—
1783	The same, of enamelled iron ..... ,,	2 40	31	—
1784	Horseshoes.....kilog. gross	0 20	31	—
1785	Iron: Pig .....100 kilog. gross	1 50	20	—
1786	Bar, unwrought, tie beams & rails kilog.	0 045	—	0 01
1787	The same, galvanized..100 kilog. gross	6 50	20	—
1788	Sheet, unwrought.....kilog.	0 055	—	0 01
1789	Sheet, galvanized ..... ,,	0 08	—	0 015
1790	Sheet, galvanized, for roofing .. ,,	0 07	—	0 015
1791	Sheet, perforated ... .100 kilog.	20 00	20	—
1792	Filings ..... ,,	20 00	31	—
1793	Irons: For caulking.....dozen	2 00	31	—
1794	Single, for planes ..... ,,	1 50	31	—
1795	Double, for planes ..... ,,	3 00	31	—
1796	For moulding or rabbet planes .. ,,	1 00	31	—
1797	For pleating or fluting..... ,,	0 50	31	—
1798	Curling tongs.... ..... ,,	4 00	31	—

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
1799	Wire-drawing plates, for silversmiths dozen holes	0 30	31	—
	Thread or twine: §			
1800	Pack, ravelled, for manufacturing fringes ("para envellonar")..kilog. gross	0 18	31	—
1801	Hempen, coarse: for tying springs, and English thread, for sewing sacks..kil. gross	0 26	31	—
1802	Pack, twisted, unbleached.... ,,	0 37	31	—
1803	The same, colored..... ,,	0 50	1	—
1804	Special, for binders * ..... ,,	0 32	5	—
1805	Of cotton, white, for sewing sails .... ,,	0 90	1	—
1806	Sickles * ..... ,,	0 50	free.	
1807	Tinplate ....100 kilog. gross	10 00	20	—
1808	In pieces, worked, but not set up 100 kilog. gross	30 06	31	—
1809	Blades: For table knives .....doz.	1 20	31	—
1810	For fretsaws ..... ,,	1 20	31	—
1811	For daggers or knives, up to 25 centimetres .....doz.	3 00	51	—
1812	The same, larger sizes .. .. ,,	5 00	51	—
1813	For swordsticks, swords or sabres.. ,,	12 00	51	—
1814	Moulds, copper, for making pastry ..kilog.	1 10	31	—
1815	Furnaces, cast iron, with or without grates 100 kilog. gross	8 00	31	—
1816	Forks, iron, with handles, for hay *....doz.	5 00	free.	
1817	Egg stands of composition, 6 cups .... ,,	30 00	31	—
1818	Oil cloth for floors .....square metre	0 60	31	—
1819	Sinks: Cast iron, inodorous, for yards and privies ....kilog. gross	0 20	31	—
1820	With valve..... ... ,,	0 25	31	—
1821	The same, of faïence ..... ,,	0 50	31	—
1822	Ewers: Of tinplate or iron, painted, plain, for washstands .....doz.	4 50	31	—
1823	The same, of iron, tinned..kilog. gross	0 45	31	—
1824	Of earthenware, gilt, common ....doz.	2 00	31	—
1825	Of faïence, fancy (see No. 1856).			
1826	Bird cages of all kinds ..... ,,	12 00	48	—
1827	Fittings of alloys, for whips and bridles (see No. 2053).			
1828	Tea sets of alloys (see these articles according to their denomination).			
	Fireplace sets:			
1829	Iron, ordinary, three pieces.....set	0 80	31	—
1830	The same, bronze..... ,,	2 40	31	—
	Toilet sets:			
1831	Of tinplate or sheet iron, composed of foot bath, water jug and slop pail (1)..set	3 60	31	—
1832	The same, enamelled ..... ,,	6 00	31	—
1833	Odd pieces for the preceding sets (in proportion)			
1834	Of porcelain or faïence, composed of foot bath, water jug and slop pail....set	6 00	31	—
1835	Odd pieces for preceding set.....each	2 00	31	—
1836	Bamboo: Indian .....kilog.	0 60	31	—
1837	Split, for chairs ..... ,,	0 80	31	—
1838	For making mats *	according to appraisement.		free
	Sealing wax:			
1839	In cakes, for sealing bottles ....kilog.	0 15	31	—
1840	In sticks, for letters ..... ,,	1 00	31	—
1841	Bath bricks, for cleaning knives .....doz.	0 40	31	—
1842	Prints (see Nos. 2104-2107).			
1843	Lamps: Petroleum or oil	according to appraisement.	31	—
1844	Gas (see Nos. 2567 to 2572).			
1845	Lights on cork or wood, in boxes, for night lamps.....gross boxes	1 50	31	—
1846	Bunting for flags, one metre in width, metre	0 35	31	—
1847	Pencils: Carpenters' ....gross	2 00	31	—
1848	Of all kinds, for offices .... ,,	1 00	31	—
1849	With rubber on the end for offices ,,	2 00	31	—
1850	Of chalk, for blackboards ..... ,,	0 20	31	—
1851	Slate .. ..thousand	0 50	31	—
1852	Brass, yellow, in sheets or plates..kil. gross	0 36	31	—
1853	Jars (see No. 2451).			
	Milk pitchers:			
1854	Of Britannia metal, not silvered..doz.	6 00	31	—
1855	The same, silvered ..... ,,	10 00	31	—
1856	China, of all kinds, without lids .. ,,	2 50	31	—
1857	The same, with lids ..... ,,	5 00	31	—
1858	Blank books (see No. 2084).			
1859	Liquor cases .....each	12 00	31	—
1860	Emery (see No. 2110).			
1861	Files .....kilog. gross	0 30	31	—
1862	Foot scrapers (see No. 2314).			
1863	Lanterns: With magnifying glass and bulls'-eye lanterns .....doz.	8 00	31	—
1864	Of tinplate, common ..... ,,	3 00	31	—
1865	Ships' ..... ,,	20 00	31	—
1866	Ships' logs, patent .....each	15 00	31	—
1867	Cloth, stout or light (see No. 756).			
1868	Faïence: White and colored, common (see the Evaluation Scale 1 of the following table "Faïence")	—	31	—
1869	Moulded or white stoneware (see Scale 2 of the table "Faïence")	—	31	—
1870	Decorated, decorated and gilt, gilt only, half-fine, and stone china, imitating marble (see Scale 3 of the table "Faïence")	—	31	—
1871	The same, fine (see No. 2238 Scale 2 of table "Porcelain")	—	31	—

§ Binding twine is free of duty. (Law of Jan. 11, 1912.)

(1) Toilet sets of tinplate are dutiable at the rate of 48% of their evaluation.

Nos.	Faience.		Valuation per scales. 1 Peso c.	2 Peso c.	3 Peso c.
1872	Sugar bowls and butter dishes	doz.	1 40	2 00	3 00
1873	Mugs for toilet brushes	,,	1 60	2 40	4 00
1874	Salad dishes and gravy boats	,,	1 80	2 80	4 00
1875	Spittoons: Without lids	,,	2 00	3 40	5 20
1876	With lids	,,	3 60	6 00	9 00
1877	Flat	,,	4 00	6 00	9 00
1878	Fruit and preserve dishes	,,	2 00	3 00	4 80
1879	Dishes: Large, without lids	,,	2 00	3 60	6 40
1880	With lids	,,	2 80	4 80	8 50
1881	Egg cups and cream pitchers	,,	0 40	0 50	0 60
1882	Soap dishes	,,	1 40	2 00	3 00
1883	Pitchers: Toilet	,,	2 80	4 40	6 50
1884	Known as "tanques"	,,	0 80	1 20	2 00
	Articles of faience:				
1885	Imported in baskets (assorted nearly according to the following table 1)	doz.	0 64	—	—
1886	The same (assorted nearly as per table 2)	doz.	—	1 35	2 15
1887	Flower pots	pair	—	—	—
1888	Mustard pots	dozen	0 60	0 80	2 00
1889	Wash-basins	,,	2 40	4 00	6 00
1890	Toothpick-holders	,,	—	1 50	2 00
1891	Plates: Dinner, up to 23 centimetres	,,	0 40	0 70	1 20
1892	Dessert, up to 19 centimetres	,,	0 30	0 55	1 00
1893	Plates (see No. 2290).				
1894	Spittoons: Without feet	,,	2 00	3 60	6 00
1895	With feet	,,	3 00	5 50	9 00
1896	Soup tureens, with or without platter	,,	8 00	11 00	20 00
1897	Pomade or powder pots	,,	0 60	1 00	2 00
1898	Broth cups, without sancers and handles	,,	0 35	0 60	0 80
1899	Cups and saucers for coffee, tea or chocolate	dozen	0 45	0 70	1 00
1900	Breakfast cups and saucers	,,	0 55	0 85	1 20
1901	Sponge cups	,,	0 80	1 20	2 40
1902	Teapots or coffeepots	,,	1 60	2 40	3 60

Table 1. To be classed for appraisement in Scale 1.

Plates	doz.	18
Dishes, without lids	,,	2
Spittoons, without lids	,,	2
Broth cups	,,	12
Tea or coffee cups	,,	2
Water pitchers, small	,,	2
Basins	,,	½
Pitchers, toilet	,,	½
Tea pots, sugar bowls and butter dishes	,,	½

Table 2. To be classed for appraisement in Scales 2 and 3.

Plates	doz.	12
Dishes, without covers	,,	1
,, with covers	,,	½
Spittoons, without covers	,,	1
,, with covers	,,	½
Broth cups	,,	6
Coffee and tea cups	,,	2
Breakfast cups	,,	2
Tureens	,,	1
Basins	,,	½
Pitchers, toilet	,,	½
Tea pots, sugar bowls, and butter dishes	,,	1
Salad dishes and saucers	,,	½
Soap dishes and toothbrush mugs	,,	½

Nos.	Goods.		Valuation. p. c.	Duty. per cent.	specif. Peso c.
1903	Plate glass: Plain: Up to 60 centimetres. sq. measure	sq. metre	2 80	31	—
1904	From 61 to 95 centimetres	,,	3 50	31	—
1905	From 96 to 130 centimetres	,,	4 80	31	—
1906	From 131 to 160 centimetres	,,	6 50	31	—
1907	Exceeding 161 centimetres	,,	8 00	31	—
1908	Double: From 3½ millimetres or over in thickness and up to 100 centimetres, sq. measure	sq. metre	6 50	31	—
1909	From 101 to 160 centimetres	,,	7 50	31	—
1910	From 161 to 200 centimetres	,,	8 50	31	—
1911	From 201 to 250 centimetres	,,	10 00	31	—
1912	From 251 to 300 centimetres	,,	12 00	31	—
1913	From 301 to 400 centimetres	,,	14 00	31	—
1914	From 401 to 500 centimetres	,,	16 00	31	—
1915	From 501 to 550 centimetres	,,	18 00	31	—
1916	From 551 to 600 centimetres	,,	22 00	31	—
1917	Plate glass, not silvered (appraised respectively, with a reduction of 20 %).				
1918	Knockers: Iron	doz.	4 00	31	—
1919	Of bronze	kilog.	1 30	31	—
1920	Nickeled	,,	2 50	31	—
1921	Key rings, of all kinds, steel or iron	100	1 40	31	—
1922	Monkey wrenches, iron, without wooden handle	kilog.	0 45	31	—
1923	Tuning keys, piano	doz.	4 00	31	—
1924	Flower pots (see No. 1887).				
1925	Planes (see No. 1422).				
1926	Machetes or cane knives, double-edged	,,	4 80	51	—
1927	Knives or choppers: Kitchen	,,	4 00	31	—
1928	Tanners' and coopers'	,,	4 00	31	—
1929	Butchers'	,,	10 00	31	—
	Machetes:				
1930	Without scabbards, military	each	2 00	51	—
1931	With scabbards, military	,,	3 00	51	—
	Hose, canvas:				
1932	Up to 30 millimetres in diameter	metre	0 50	31	—
1933	The same, larger diameter	,,	0 70	31	—
1934	Of caoutchouc (see No. 1372).				
	Handles:				
1935	Silvered or nickeled, for carriages	pair	2 50	31	—
1936	Iron	kilog. gross	0 18	31	—
1937	Of bronze and iron, nickeled	kilog.	1 50	31	—
1938	Of iron, for coffins (see No. 2062).				
1939	Of zinc, lead, or silvered iron, for coffins	kilog.	1 20	31	—
1940	Of nickel or alloys, nickeled or not	,,	3 50	31	—
	Door knobs:				
1941-2	Enamelled iron, faience or bronze	doz.	1 50	31	—
1943	Of glass or crystal	,,	3 00	31	—
1944	Of composition, ordinary, or of nickeled iron	doz.	4 80	31	—
1945	The same, fine	,,	12 00	31	—
1946	Manometers for engines	each	6 00	31	—
1947	Pestles, wooden, for mortars	doz.	0 60	31	—
1948	Maps, geographical, with or without rod, of one color (1)	kilog.	2 00	—	1 00
1949	Coffee strainers, ordinary	doz.	4 00	31	—
1950	Coffee-steamers	,,	24 00	31	—
1951	Meat mincers: Size for family use	each	3 00	31	—
1952	Larger size	,,	20 00	31	—
1953	Churns: Wooden	,,	4 00	31	—
1954	Glass	,,	6 00	31	—
1955	Iron	,,	6 00	31	—
1956	Meat presses	,,	3 50	31	—
1957	Cheese presses	,,	10 00	31	—
1958	Machines: Washing, with wringers	,,	20 00	31	—
1959	Edging, wiring &c. for tinsmiths, small	each	8 00	31	—
1960	The same, large size	,,	30 00	31	—
1961	Fluting, for sheet iron	,,	8 00	31	—
1962	For making gaseous lemonade, small size	each	2 80	31	—
1963	The same, of larger size	according to appraisement.		31	—
1964	For fly-catching, of twine	each	4 00	31	—
1965	For wire-stretching	kilog.	0 42	31	—
1966	For corn-crushing	each	8 00	31	—
1967	Part wrought iron and part bronze, for soldering or brazing	doz.	7 20	31	—
1968	The same, of copper or bronze	,,	10 00	31	—
1969	Knife-cleaning	each	12 00	31	—
1970	Of wood or iron, for making cartridges	doz.	6 00	31	—
1971	The same, of bronze	,,	12 00	31	—
1972	Lithographic or printing presses	according to appraisement.		8	—
	NOTE.—Type writing machines are dutiable under No. 1972.				
1973	For agriculture, (2) factories, and extra parts for same*	,,		5	—
1974	Sewing*	—		free.	
1975	Picture and looking-glass frames	according to appraisement.		31	—
1976	Floats for night lights (see No. 1845).				
1977	Hammers: With handles of all kinds	doz.	2 00	31	—
1978	Assorted, for blacksmiths	kilog.	0 22	31	—
1979	Putty	kil. gross	0 04	31	—
	Calabashes:				
1980	Common, for drinking maté	hundred	2 00	31	—
1981	Carved or in special shapes, for drinking maté	hundred	15 00	48	—
1982	Bowls: Wooden, for drinking maté	doz.	1 20	48	—
1983	Of faience or porcelain, for drinking maté (see No. 2265)	—		31	—
1984	Mallets, carpenters' or coopers', wooden	doz.	1 60	31	—
1985	Hammers, of iron, shipwrights'	kilog.	0 14	31	—
1986	Wicks: For lamps	,,	1 00	31	—
1987	For tinder boxes	metre	0 02	31	—
1988	Bits, brace	doz.	0 50	31	—
1989	For miners' drills	kil. gross	0 87	31	—
1990	Medallions, for rosaries and the like	kilog.	2 00	31	—
1991	Tape measures: Without wire, up to 25 metres in length	doz.	9 60	31	—
1992	Metal, with wire, up to 25 metres in length	doz.	20 00	31	—
1993	Measures: Wooden, with or without slide ("barandilla"), for shoemakers or carpenters, up to 90 centimetres	doz.	3 00	31	—
1994	Metric system	,,	9 00	31	—
1995	Of morocco leather or common wood, up to 1 m. 50	doz.	0 60	31	—
1996	Of steel, bronze, whalebone or bone, ordinary, up to 1 m. 50	doz.	2 40	31	—
1997	Of ivory, up to 1 m. 50	,,	6 00	31	—
1998	Of tin or lead, for liquids	kil. gross	0 60	31	—
1999	Tables, sewing machine*	according to appraisement.		free.	
2000	Metal, white, in blocks or ingots	kilog.	0 30	31	—
2000*a*	In unsilvered plates	,,	1 50	31	—
2001	Osier twigs, for making baskets	,,	0 15	31	—
2002	Cups, water, of porcelain, glass or metal, for copying-press	doz.	2 00	31	—

(1) Maps of several colors shall be appraised as those of one color, but they shall be liable to a duty of 2 pesos per kilog. net. (Law of January 23, 1893.)

(2) By decree of May 6, 1911, the following articles of agricultural machinery and parts for their repair shall, on importation, be exempted from import duties and the additional *patente* for the construction of the port of Monte Video: Steel ploughs with or without motors, seed drills harrows and rakes, mowers, reapers, harvesters, threshers, maize shellers baling presses for fodder, grain crushers and scourers crushing mills, chaff cutters, motors for use with the agricultural machines specified above. In accordance with the Law of Jan. 11, 1912, duty-free admission is also accorded to machines and apparatus for use in apiculture, sericulture "*oliscultura*," fruit culture, and to mechanical sheep-shearers.

3RD SECTION.—Iron Manufactures; Stationery; Ships' Stores and Jewellery—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
	Moulds:			
2003	Of copper, for puddings or dough..kilog.	1 50	31	—
2004	The same, of tinned plate or tinned iron .....doz.	4 00	31	—
2005	The same, smaller, up to 8 centimetres doz.	1 20	31	—
2006	Mouldings of iron .....kil. gross	0 20	31	—
2007	Planes, carpenters' (see No. 1422).			
2008	Mouldings of wood: Gilt or varnished, or other kinds, up to 25 millimetres ..metre	0 07	31	—
2009	The same, from 26 to 75 millim.. ,,	0 18	31	—
2010	The same, from 76 to 100 milim.. ,,	0 70	31	—
2011	The same, from 100 to 150 millim. ..	1 20	31	—
2012	Mills: Of wood with iron plate, and counter mills, ordinary, for grinding coffee and other grain .....doz.	3 60	31	—
2013	The same, of better quality ..... ,,	8 00	31	—
2014	English, with wheel, numbered from 0 to 3 .....doz.	48 00	31	—
2015	Pepper, small, for table use.... .. ,,	3 00	31	—
2016	French, imitation, with or without flywheel, Nos. 0 and 00.....each	2 00	31	—
2017	The same, No. 1 ..... ,,	2 50	31	—
2018	The same, No. 2 ..... ,,	3 50	31	—
2019	The same, No. 3 ..... ,,	5 50	31	—
2020	The same, No. 4 ..... ,,	7 00	31	—
2021	The same, No. 5 ..... ,,	17 00	31	—
2022	The same, No. 6 ..... ,,	25 00	31	—
2023	Large, with iron stand, of any manufacture .....each	30 00	31	—
2024	Or maize-crushers ..... ,,	8 00	31	—
2025	Flour, Peugeot's or the like ..... ,,	45 00	31	—
2026	The same, Wegman's, Rigina's and the like..... each	150 00	31	—
2027	Game bags.....doz.	14 00	31	—
2028	Mortars (see Nos. 1080-1084).			
2029	§Pulleys: Wooden, assorted....centimetre	0 02	31	—
2030	Patent, assorted ..... ,,	0 07	31	—
2031	Iron, patent ..... ,,	0 04	31	—
2032	Of bronze .....kilog.	1 00	31	—
2033	Shot.....100 kil. gross	8 00	31	—
2034	Shot bags: Of chamois or sheepskin ..doz.	4 00	48	—
2035	Of leather, or other kinds ..... ,,	10 00	48	—
2036	†Naphtha or benzine, crude .....litre	0 10	48	—
2037	Razors of all kind.....doz.	6 00	31	—
2038	Knives: Pocket, ordinary, with handle of yellow wood ....doz.	0 60	31	—
2039	For sailors .... ,,	1 50	31	—
2040	Pruning, ordinary and half-fine .. ,,	2 00	31	—
2041	Knives, spring, for hunters ..... ,,	6 00	31	—
2042	Lampblack (see No. 2175).			
2043	Levels: Water, of iron ..... ,,	3 20	31	—
2044	Of bronze, called air levels..... ,,	7 20	31	—
2045	Wooden, up to 60 centimetres .... ,,	8 00	31	—
2046	For surveyors.....each	6 00	31	—
2047	Wafers, in pasteboard or tin boxes ..kilog.	1 00	31	—
2048	Hops* .....kil. gross	0 32	free.	—
2049	Articles: Of iron, for manufacturing bedsteads, etc. .....kil. gross	0 20	48	—
2050	Not specified in the tariff.... ,,	0 20	31	—
2051	Of bronze, not specified in the tariff kil. gross	1 10	31	—
2052	Of iron, wrought or enamelled, not specified in the tariff .....kil. gross	0 40	31	—
2053	Hollow, nickeled, or of alloys, not specified in the tariff.....kilog.	4 50	31	—
2054	Solid, nickeled or of alloys ..... ,,	2 00	31	—
2055	Of ivory, combined or not with metal, for carriages .....kilog.	15 00	31	—
2056	Eyelets of bronze, for ships' sails..... ,,	1 10	31	—
2057	Kettles: Of hammered iron, tin-lined, with or without lids .....kil. gross	0 13	31	—
2058	Of iron, tin-lined and tin-covered, with or without lids.....kil. gross	0 24	31	—
2059	Of iron, enamelled, with or without lids .....kil. gross	0 16	31	—
2060	The same, tripod (less 6 per cent. tare for breakage) .....100 kil.	8 50	31	—
2061	Handles for tubs .....kil. gross	0 15	31	—
2062	Ornaments for coffins .....kilog.	0 70	31	—
2063	Gold leaf in booklets, for gilding..1000 leaves	10 00	31	—
2064	Straw: Indian, for brooms.....kilog.	0 12	31	—
2065	The same, for brushes ..... ,,	0 20	31	—
2066	To bind cigarettes..... ,,	0 40	31	—
2067	Or covers for bottles .....hundred	0 50	31	—
2068	Basins, iron, tinned, painted, galvanized or marbled.....kil. gross	0 36	31	—
2069	Shovels: Iron, without handles.....dozen	3 00	31	—
2070	Wooden, with handles ..... ,,	4 00	31	—
2071	Or scoops, of tin-plate and iron, small dozen	1 20	31	—
2072	Of iron, with handles, common.. ,,	5 00	31	—
2073	Patent or with patented parts .. ,,	10 00	31	—
2074	Candlesticks (see Nos. 1356 to 1359 & 2249).			
2075	Of silver .....gramme	0 05	31	—
2076	Lamp shades of paper or pasteboard, with or without frame .....dozen	1 20	31	—
2077	Cloths, for cooks ("paños para fogista") kil. gross	0 60	31	—

§ Pulleys imported into the Republic shall be subject to the general duty of 31 % and shall not be admitted as accessories of machines at 5% except in cases where they are imported fixed to machines. (Decree of September 30, 1911).

†Naphtha for agricultural purposes is exempt from duty. (Decree of May 6, 1911).

Nos.	Goods.	Valuation. p.c.	Duty. per cent.	Duty. specif. Peso c.
	Paper: (1)			
2078	Wrapping, brown and the like, for wrappers or packing.....kil. gross	0 16	—	0 05
2079	Writing, drawing, white or coloured in the paste (2), blotting paper of all kinds; cigarette paper in reams; account sheets; binders' paper, coloured, morocco, varnished, gilt or silvered paper; bonbon paper; copy books, printed and lithographed, for schools .....kilog.	0 35	31	—
2080	Blank music ruled ..... ,,	0 35	—	0 56
2081	Music books, printed (3) ..... ,,	0 56	—	0 66
2082	Coloured, for printing .....kil. gross	0 14	31	—
2083	Lithograph (4), not folded, or in sheets measuring more than 87 by 54, and white printing paper, sized or unsized, large size, for newspapers* .....kil. gross	0 14	8	—
2084	Books, pamphlets or exercise books, blank, ruled or unruled, simply marked debit & credit, tin or lead-foil, lead-foil paper-lined for packing tea.....kilog.	0 56	31	—
2085	Books, pamphlets or exercise books, entirely or partly printed or lithographed kilog.	0 56	—	0 30
2086	Envelopes: Blank..... ,,	0 45	—	1 00
2087	With vignettes of all kinds .... ,,	0 45	—	1 00
2088	Letter paper with envelopes, blank, in boxes.....kilog.	0 40	31	—
2089	Paper: Writing, ruled or unruled, with vignettes, monograms, or any other like print .....kilog.	2 00	—	1 00
2090	Wall, in rolls..... ,,	0 36	31	—
2091	Printed, lithographed, autographed, or other kinds, ornamented with designs, in part, or in whole; all kinds of lithographed, printed, phototypic or other presswork of a single colour .....kilog.	2 50	—	1 00
2092	The same, of several colours .... ,,	2 50	—	2 00
2093	Commercial forms and papers, printed or lithographed, such as account sheets, invoices, banknotes, bills of exchange, trade cards, prospectuses or labels, on paper, cardboard or cloth, of a single colour .....kilog.	2 50	—	2 00
2094	The same, of various colours .... ,,	2 50	—	3 00
2095	Advertisements with foliated calendar, on paper, cardboard or cloth, of a single colour .....kilog.	0 80	—	2 00
2096	The same, of various colours .... ,,	0 80	—	3 00
2097	The same, without foliated calendar, of a single colour..... .....kilog.	0 40	—	2 00
2098	The same, of various colours . .. ,,	0 40	—	3 00
2099	The same, on tin-plate, wood or iron ,,	0 10	31	—
2100	Match boxes: Paper, empty..... ,,	0 50	—	0 60
2101	Paper for, unmounted or in sheets *ad val.*	—	—	0 40
2102	Almanacs, of all kinds .....kilog.	1 60	31	—
2103	Paper, cigarette, cut or in books .... ,,	0 70	31	—
	Prints, lithographs, photographs and oleographs:			
2104	Of one colour .....kilog.	1 50	—	1 00
2105	The same, of more than one colour ,,	1 50	—	2 00
2106	Engravings: Of all kinds, of one colour ,,	4 00	—	1 00
2107	The same, of more than one colour ,,	4 00	—	2 00
2108	Books: Of all kinds and sizes, printed, bound in paper, or unbound in parts, text books, geographies, and scientific books stitched in cardboard* .....kilog.	(5)0 36	6	—
2109	The same, differently bound (except those specified in No. 745)*.....kilog.	0 60	8	—
2110	Emery paper of all kinds ..... ,,	0 20	31	—
2111	Gridirons: Of iron, black.....kil. gross	0 18	31	—
2112	The same, tinned..... ,,	0 35	31	—
	Bolts:			
2113	Iron, with or without bronze knob,.	0 18	31	—
2114	The same, with slot wholly or in part of bronze ....kil. gross	0 27	31	—
2115	Of bronze .....kilog.	1 20	31	—
2116	Paste for sharpening razors.....dozen	1 70	31	—
2117	Composition, for printing press rollers kil. gross	0 40	31	—
2118	Warming pans: Of tinplate .....dozen	2 60	31	—
2119	Of sheet iron, painted.....kil. gross	0 27	31	—
2120	Of wrought iron, tinned inside and outside .....kil. gross	0 50	31	—
2121	Of cast iron ..... ,,	0 16	31	—
2122	Combs or scrapers: Of steel, iron, or leather, for painters.....dozen	0 60	31	—
2123	Curry, of horn, iron or bronze .. ,,	0 80	31	—
2124	Clocks (see No. 2346).			
	Clothes racks:			
2125	Of bronze, with one or two arms, ornamented or not with porcelain.....dozen	1 60	31	—
2126	The same, iron and bronze ..... ,,	1 00	31	—

(1) Law dated June 11, 1901, provides that: "Colored paper generally (except chrome paper specially employed for book printing), folded or not, whatever be its size, brown paper, packing paper, straw paper and bag and other like papers used for wrapping or packing, are to pay a specific duty of $0.07 per kilogramme."

(2) Pulp of vegetable fibres destined to the manufacture of fine paper shall be admitted free of duty. (Law of March 9, 1896.)

(3) Printed music is admitted free of duty.

(4) Colored paper, imported unfolded and measuring more than 82 by 62 centimetres, is considered as printing paper.

(5) This duty refers only to books in luxurious bindings or to books printed in foreign countries for authors or publishers established in Uruguay. All others are admitted free.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
2127	Iron, with one or two arms.....dozen	0 40	31	—
2128	Parchment, in sheets..... ,,	0 60	31	—
2129	Knobs: Of bronze, for bedsteads and other uses .....kilog.	1 10	31	—
2130	The same, combined with porcelain ,,	0 50	31	—
2131	Of crystal or glass, for stairways .. ,,	1 50	31	—
2132	Of iron, of all kinds ..... ,,	0 30	31	—
2133	Spikes of iron, plain or galvanized ....100 kil. gross	9 50	31	—
2134	Blinds for windows or doors.....dozen	18 00	31	—
2135	Weights: Of bronze, in blocks....kil. gross	0 40	31	—
2136	Cast iron..... ,,	0 07	31	—
2137	Rosin or pitch .... ,,	0 02	20	—
2138	Piassava, raw .. ..kilog.	0 06	31	—
2139	Picks ("picadores"), for millstones ..each	1 00	31	—
	Door catches:			
2140	Iron, employed in the country ..dozen	1 20	31	—
2141	Iron, with brass knob ..... ,,	1 60	31	—
2142	Bronze, iron, German silver, or alloys, for carriages .....pair	1 60	31	—
2143	French, with bronze knob .....dozen	4 00	31	—
2144	The same, nickeled ..... ,,	8 00	31	—
2145	Pickaxes: Of iron, ordinary, for cultivators* kil. gross	0 16	free.	
2146	The same, tempered* ..... ,,	0 30	free.	
2147	Blast pipes for bellows .....dozen	0 40	31	—
2148	Burners: For lamps, with flat wick, up to 17 millimetres*.....dozen	1 00	31	—
2149	The same, from 18 to 27 millimetres ,,	1 50	31	—
2150	The same, larger size..... ,,	3 20	31	—
2151	For lamps, round, up to 20 millimetres exterior diameter of the wick tube..dozen	1 80	31	—
2152	The same, larger ..... ,,	3 60	31	—
2153	Duplex .... ,,	6 00	31	—
2154	Lithographing stones .....100 kil. gross	8 50	31	—
2155	Whetstones, for sharpening razors....kilog.	0 50	31	—
2156	For tools ..... ,,	0 20	31	—
2157	Grindstones, round ..... ,,	0 03	31	—
2158	Pumice stone.....100 kil. gross	9 50	31	—
2159	Stones: Square, for sharpening.....dozen	3 00	31	—
2160	For sharpening scythes .....kil. gross	0 08	31	—
2161	Emery stone..... ,,	0 30	31	—
2162	Flintstones.....thousand	1 20	31	—
2163	Paste or imitation stones, for jewellery, kilog.	30 00	31	—
2164	Precious stones*	according to appraisement.	6	—
2165	Paint brushes (see Nos. 1236-1244).			
	Paints in paste:			
2166	Or in lumps, common....100 kil. gross	11 00	31	—
2167	The same, imported in pots ,,	13 00	31	—
2168	Verdgris, in paste (including the barrel) 100 kil.	30 00	31	—
2169	Prepared .....kil. gross	0 16	31	—
2170	In lead tubes .....dozen	0 60	31	—
2171	In cakes ..... ,,	0 30	31	—
2172	Paints in powder: Prussian blue..kil. gross	1 35	31	—
2173	Blue, ultramarine green of all tints and yellow chrome .....kil. gross	0 27	31	—
2174	Red lead .....100 kil. gross	14 40	31	—
2175	White lead, zinc white, lamp-black, vine-black.....100 kil. gross	12 60	31	—
2176	Vermilion, Chinese and the like, kil. gross	1 44	31	—
2177	Dryers of all kinds ..... ,,	0 18	31	—
2178	In bulk and in cans ..... ,,	1 44	31	—
2179	Ochres, of all kinds..... ,,	0 04	31	—
2180	Earths and colours not specified 100 kil. gross	20 00	31	—
2181	In boxes.....	according to appraisement.	31	—
2182	Pinchers: Small, silversmiths'..... dozen	2 00	31	—
2183	Carpenters' (see Nos. 1076 and 1077).			
2184	Twine: Cotton.....kil. gross	0 76	31	—
2185	And cords, hemp, from any origin ,,	0 50	31	—
2186	Cords, cotton (see No. 542).			
2187	Pipes: Smoking, clay .....thousand	4 80	31	—
2188	Of whiting, common ....gross	0 50	31	—
2189	Of roots, with or without cover ... ,,	7 00	31	—
2190	Porcelain .....dozen	1 00	31	—
2191	Imitation meerschaum ..... ,,	6 70	31	—
2192	Meerschaum ..... each	4 00	31	—
2193	Posts (see No. 2294).			
2194	Pistols: Muzzle-loading, pocket, one or two barrels ....pair	3 00	51	—
2195	The same, belt, one or two barrels.. ,,	6 00	51	—
2196	Other systems, one or two barrels .. ,,	8 00	51	—
2197	In cases, all kinds, with or without accessories .....pair	20 00	51	—
	Holsters:			
2198	Patent or plain leather, for saddles ,,	6 00	51	—
2199	The same, of better quality	according to appraisement.	51	—
2200	For the belt, with or without belts, dozen	20 00	51	—
2201	Pita, jute or common hemp, raw, for slipper soles*.....kil. gross	0 11	5	—
2202	Eye-bolts: Iron ..... ,,	0 30	31	—
2203	Bronze ..... ,,	1 80	31	—
2204	Whistles of tin or lead, for watchmen ,,	0 40	31	—
2205	Slates: School, with or without wooden frames .....kil. gross	0 06	31	—
2206	Book, for the pocket .....dozen	0 60	31	—
2207	Book, for offices ..... ,,	1 20	31	—
2208	Thin, for roofing .....thousand	30 00	31	—
2209	Thick, for flooring..... square metre	0 80	31	—
2210	Billiard table ..... ,,	4 80	31	—
	Flatirons:			
2211	Laundresses' & tailors', common, kil. gross	0 07	31	—
2212	With inside heater ("con alma") kilog.	0 50	31	—
2213	Of bronze, with inside heater.... ,,	1 00	31	—
2214	Steam, iron .. ..dozen	6 00	31	—
2215	The same, of bronze ..... ,,	12 00	31	—
2216	With moveable handles..... ,,	9 00	31	—
2217	Plates: Of tinplate.....kil. gross	0 22	31	—
2218	Iron, tinned ..... ,,	0 30	31	—
2219	Paper-cutters: Of bone .....dozen	1 20	31	—
2220	Of ivory and mother-of-pearl .. . ,,	6 00	31	—
2221	Plummets of bronze .....kilog.	0 70	31	—
2222	Lead in ingots or sheets.....100 kil.	7 50	20	—
2223	Pens: Steel, in boxes or on cardboard kilog.	3 70	31	—
2224	Quill, cut or uncut .....hundred	1 20	31	—
	Pen-cases:			
2225	Assorted, white and coloured, veneered or not ("con ó sino chapa") .....dozen	6 00	31	—
2226	Small, white or coloured ..... ,,	2 00	31	—
2227	Pruning knives, with handles* ..... ,,	3 00	free.	
2228	Powder, sporting: In boxes .....kilog.	0 60	51	—
2229	In bulk ..... ,,	0 40	51	—
2230	Explosive, for cannon, gun, or mine,,	0 25	51	—
2231	Powder flasks, of all kinds .....dozen	4 00	31	—
2232	Powder: For cleaning platina..dozen boxes	1 50	31	—
2233	Paste for cleaning metals ....kil. gross	0 30	31	—
2234	Plumbago, for polishing stoves .....kilog.	0 20	31	—
2235	Powder, for cleaning table cutlery.... ,,	0 20	31	—
2236	Porcelain, white (see Scale 1 of the following table "Porcelain").			
2237	Decorated or with borders (see Scale 2 of the table "Porcelain").			

PORCELAIN.

Nos.	List No. 1.	Scales. 1 Peso c.	Scales. 2 Peso c
2238	Sugar bowls.....dozen	2 40	4 30
2239	Bidets .....each	9 60	14 00
2240	Candlesticks .....dozen pairs	3 00	5 00
2241	Toothbrush mugs .....dozen	3 00	5 00
2242	Preserve dishes ..... ,,	2 80	4 50
2243	Salad bowls ..... ,,	3 00	4 80
2244	Spittoons: Without covers..... ,,	4 50	7 00
2245	The same, with covers..... ,,	6 50	10 00
2246	Sponge cups..... ,,	1 50	2 60
2247	Vases, flower, up to 30 centimetres in height dozen pairs	3 00	7 00
2248	Fruit stands.....dozen	3 50	5 50
2249	Dishes: Without covers ..... ,,	3 60	6 00
2250	The same, with covers..... ,,	6 00	10 00
2251	Egg cups ..... ,,	0 40	0 70
2252	Soap dishes ..... ,,	2 40	4 50
2253	Pitchers for toilet ..... ,,	5 00	9 00
2254	Mugs .. .. ,,	1 60	2 50
	Dinner and breakfast sets:		
2255	139 pieces .....set	14 50	25 40
2256	206 pieces ..... ,,	20 50	36 00
	Toilet sets:		
2257	7 pieces ..... ,,	1 60	2 80
2258	9 pieces ..... ,,	2 40	4 20
	Tea or coffee sets:		
2259	16 pieces ..... ,,	1 70	2 70
2260	31 pieces ..... ,,	3 40	5 60
2261	*Tête-à-tête* sets, 6 pieces..... ,,	1 50	3 00
2262	Milk pitchers .....dozen	2 00	3 20
2263	Vases or flower pots .....pair	—	2 00
2264	Butter dishes .....dozen	2 40	4 20
2265	Mate cups ("mates")..... ,,	2 00	3 20
2266	Mustard pots ..... ,,	1 20	3 00
2267	Basins or bowls ..... ,,	5 00	9 00
2268	Tooth-pick holders..... ,,	1 50	3 00
2269	Table ornaments..... ,,	4 00	8 00
	Plates:		
2270	Dinner, up to 23 centimetres in diameter ,,	0 90	1 70
2271	Dessert, up to 19 centimetres in diameter ,,	0 70	1 30
2272	With stand ..... ,,	1 50	2 40
2273	Radish dishes ..... ,,	1 50	2 60
2274	Sauce boats ..... ,,	3 00	4 80
2275	Spittoons: Without feet ..... ,,	4 00	6 80
2276	With feet ..... ,,	7 00	11 00
2277	Soup tureens ..... ,,	9 00	16 00
2278	Pomade pots..... ,,	1 20	2 00
2279	Cups and saucers: Tea, coffee or chocolate ,,	0 80	1 30
2280	The same, breakfast ... . ,,	1 20	2 10
2281	Cups: For broth, without saucers ..... ,,	0 90	1 40
2282	For sponges ..... ,,	1 50	2 60
2283	Tea and coffee pots..... ,,	3 60	6 00
2284	Inkstands ..... ,,	3 00	4 50
2285	Night lamps ..... ,,	4 00	6 50

Notes.—Double porcelain is according to kind, appraised with an increase of 30%. Should the dinner, breakfast, toilet, and tea or coffee sets in Nos. 2255-2260 be more or less complete, the appraisement thereof shall be increased or decreased accordingly, conformably to the above list No. 1.

Porcelain bearing initials shall be appraised with an increase of 30%.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
2286	Canteens: Portable, with osier basket, to contain up to 5 plates .....dozen	24 00	31	—
2287	Of tin-plate, to contain up to 5 plates ,,	12 00	31	—
2288	Of tinned iron, ,, ,, 5 ,, ,,	20 00	31	—
2289	Of enamelled iron, ,, 6 ,, ,,	30 00	31	—
	Dishes:			
2290	Porcelain or earthenware, for same..doz.	4 00	31	—
2291	The same, of tinplate..... ,,	2 50	31	—
2292	The same, of tinned iron ..... ,,	4 50	31	—
2293	The same, of enamelled iron .... ,,	6 00	32	—

3RD SECTION.—Iron Manufactures; Stationery; Ships' Stores and Jewellery—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
2294	Posts, iron ....kil. gross	0 12	31	—
2295	Potash* .... ,,	0 09	5	—
2296	Presses: Woollen, carpenters' ....dozen	4 00	31	—
2297	For copying letters....kil. gross	0 18	31	—
2298	For stamping, with accessories ..each	4 00	31	—
	Polishers:			
2299	Fine, with screw, for carpenters dozen	4 00	31	—
2300	Iron, common, for carpenters .. ,,	2 00	31	—
2301	Parisian tacks (see No. 1485).			
2302	Punches, carpenters', with handle .. ,,	0 60	31	—
	Poniards:			
2303	With hilts and sheaths of alloys ,,	18 00	51	—
2304	The same, without sheaths .... ,,	12 00	51	—
2305	With alloy hilt and sheath of leather or velvet, with or without ornaments doz.	14 00	51	—
2306	With other hilts, sheath of velvet or leather, with or without ornaments doz.	8 00	51	—
2307	The same, without sheath .... .. ,,	5 00	51	—
2308	Nutcrackers: Of alloys or nickeled .. ,,	5 00	31	—
2309	The same, of iron .... ,,	1 20	31	—
2310	The same, of wood.... ,,	0 80	31	—
2311	Lamps, Argand ....according to appraisement.		31	—
2312	Snuff, from whatever origin ....kilog.	0 90	51	—
2313	Battledoors, for shuttlecocks ..dozen pairs	5 40	31	—
2314	Foot-scrapers, cast iron....kil. gross	0 20	31	—
2315	Erasers ....dozen	1 20	31	—
2316	Currycombs: Ordinary .... ,,	0 50	31	—
2317	Half-fine .... ,,	1 60	31	—
2318	Double .... ,,	3 50	31	—
2319	Triangular .... ,,	2 40	31	—
2320	Harrows*....according to appraisement.	free.		—
2321	Rakes: Iron, without handles, up to 16 teeth* ....dozen	2 40	,,	—
2322	Iron, with handles, up to 16 teeth* ,,	6 00	,,	—
2323	Mounted on wheels *.... ....according to appraisement.		,,	—
	Graters:			
2324	For cheese and bread, common ..dozen	0 80	31	—
2325	With box, for cheese and bread .. ,,	2 50	31	—
2326	"Rayas" for wigs .... ,,	12 00	31	—
2327	Drawing knives (see No. 1424).			
2328	Nets: Hemp, for fishing or hunting kil. gross	1 00	31	—
2329	The same, with weights (25 per cent. less)	—	31	—
2330	Silk, fine, for hunting ....kil. gross	20 00	31	—
2331	Of linen, for hunting ....dozen	7 00	31	—
2332	Ploughshares*.... ,,	4 00	5	—
2333	Grates, fire, for stoves and braziers, kil. gross	0 08	31	—
2334	Watches: Metal, ordinary (1) ....each	3 00	31	—
2335	With key, of silver * .... ,,	5 00	8	—
2336	Keyless, of silver * .... ,,	7 50	8	—
2337	With key, of gold *.... ,,	20 00	8	—
2338	Keyless, of gold *.... ,,	30 00	8	—
2339	The same, enamelled, set with jewels* ,,	35 00	8	—
2340	Gold, enamelled, English, keyless or with key *.... ....each	55 00	8	—
2341	The same, repeaters, independent seconds and chronometers *....each	65 00	8	—
2342	Clocks: Table fine, and all others not specified in the tariff ....according to appraisement		31	—
2343	One-day, of wood or zinc, American, with or without a bell, up to 45 centimetres, each	2 00	31	—
2344	The same, up to 70 centimetres .. ,,	5 00	31	—
2345	The same, eight-day or over .... ,,	5 00	31	—
2346	Pendulum, table, or hanging, simple, of all kinds and from any country ....each	15 00	31	—
2347	Large, chronometer, for ships ... ,,	120 00	31	—
2348	Small, in wooden case or with pasteboard dials ....each	1 00	31	—
2349	Toy watches: Of lead.. ....gross	6 00	31	—
2350	Of cardboard .... ,,	2 00	31	—
2351	Oars of beech or oak ....metre	0 25	31	—
2352	Palms: Sailmakers', made up ....dozen	1 20	31	—
2353	Sailmakers', not made up .... ,,	0 10	31	—
2354	Springs: Copper, for furniture ....kilog.	0 65	31	—
2355	Of bronzed iron, polished or of steel, for furniture ....kil. gross	0 12	31	—
2356	For doors ....dozen	5 00	31	—
2357	For furniture .... ,,	0 60	31	—
2358	Carriage ... .100 kil. gross	18 50	31	—
2359	For filing papers ....dozen	0 80	31	—
2360	Of bronze, for glass doors .... ,,	1 20	31	—
2361	Of iron, for glass doors .... ,,	0 60	31	—
2362	Reflectors, heat (see Nos. 1312-1319).			
2363	Revolvers of all kinds, without case ..each	5 50	51	—
2364	Rowels, iron, for spurs....kilog.	0 60	31	—
2365	Casters: of bronze, small .... ,,	1 00	31	—
2366	Iron, with or without attachments kil. gross	0 18	31	—
2367	Steelyards: iron ....100 kil. of capacity	5 00	31	—
2368	Not graduated (see No. 2050).			
2369	(See No. 1140).			
2370	Casters or wheels: of bronze, for window blinds and for furniture, with bronze wheels and fittings....kilog.	1 00	31	—
2371	The same, with wheels of other materials kilog.	0 60	31	—
2372	Of iron, for blinds and for furniture, with wheels of any kind and iron fittings kilog.	0 20	31	—

(1) Watches are appraised without cases.

Nos.	Goods	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
2373	Wheels for trucks ("zorras")....kil. gross	0 20	31	—
2374	Sabres: Fine and half-fine ....each	10 00	51	—
2375	Common, for troopers.... ,,	1 20	51	—
2376	Or foils, without scabbards, for fencing dozen	12 00	51	—
2377	The same, without hilts .... ,,	6 00	51	—
2378	Punches: ("Sacabocados ó tenazas"), iron, for marking sheep ....dozen	10 00	31	—
2379	The same, with or without spring ,,	18 00	31	—
2380	The same, unfinished .... ,,	12 00	31	—
2381	Wad extractors, for rifles or shotguns..gross	5 00	31	—
2382	Spittoons: of tinplate or zinc ..dozen pairs	6 00	31	—
2383	The same, of sheet bronze.. ,,	9 00	31	—
2384	Of enamelled iron .... ,,	10 00	31	—
2385	Of Britannia metal, not silvered ,,	14 00	31	—
2386	Of Britannia metal, silvered ,,	20 00	31	—
2387	Life buoys: rubber ....dozen	24 00	31	—
2388	Of cork .... ,,	6 00	31	—
2389	Sandals, for fencing ....dozen pairs	6 00	48	—
2390	Clamps: Iron ....kilog.	0 40	31	—
2391	Of wood....dozen	7 00	31	—
2392	Frying pans, iron, tinned or not..kil. gross	0 16	31	—
2393	Coffee roasters....dozen	8 00	31	—
2394	Saws: hand, fine and half-fine .... ,,	9 00	31	—
2395	Ordinary, assorted, including pointed saws ....dozen	3 00	31	—
2396	Hand, for butchers (see No. 2398).			
2397	With frame, for carpenters *....doz.	6 00	31	—
2398	Iron, with frame, for butchers or cooks ....doz.	9 00	31	—
2399	Fine, with frame, for carpenters ..each	1 60	31	—
2400	Cross .... ,,	2 00	31	—
2401	Pit .... ,,	4 00	31	—
2402	Silversmiths' ....kilog.	2 00	31	—
2403	Blades, without handles .... ,,	0 65	31	—
2404	Syphons: complete, any size....doz.	4 80	31	—
2405	The same, without spring .... ,,	2 70	31	—
2406	Springs for .... ,,	1 50	31	—
2407	Tubes for .... ,,	0 60	31	—
2408	Envelopes (see Nos. 2086-2088).			
2409	Soda: common *....kilog. gross	0 04	5	—
2410	Double *.... ,,	0 08	5	—
2411	Soldering irons, assorted....doz.	6 00	31	—
2412	Bronze solder ....kilog.	0 80	31	—
2413	Tin solder ....kilog. gross	0 48	20	—
2414	Soup tureens: tinplate or tinned iron..doz.	7 00	31	—
2415	Of enamelled iron .... ,,	12 00	31	—
2416	Razor strops, of two or four sides .... ,,	2 00	31	—
2417	Leather tips for billiard cues....hundred	0 40	31	—
2418	Tobacco pouches, rubber, of all kinds .doz.	1 80	31	—
2419	Wash-boards, with or without zinc .... ,,	1 20	31	—
2420	Knife-boards .... ,,	3 00	31	—
2421	Pans: tin or tinned iron ....kilog. gross	0 32	31	—
2422	Of bronze or copper ....kilog.	0 80	31	—
2423	Of cast iron, of all kinds ..kilog. gross	0 12	31	—
2424	Tacks: of copper or of alloys (see No. 1479).			
2425	Of iron, of all kinds....kilog. gross	0 14	31	—
2426	Of yellow metal ....kilog.	1 00	31	—
2427	Billiard cues, wooden ....doz.	6 00	31	—
2428	Wads of felt or pasteboard, for guns..kilog.	0 50	51	—
2429	Mica, for lanterns, in sheets of from 20 to 30 centimetres in length....doz.	0 40	31	—
2430	Talc, Venetian, for any purpose or in any package....kilog.	0 03	20	—
2431	Dish covers, wire ....doz.	2 40	31	—
2432	Bindings (files), with or without springs, for letters and invoices....doz.	6 00	31	—
	Corks:			
2433	For bottles, demijohns, or flasks, kil. gross	0 70	31	—
2434	Or stoppers, wooden ..100 kilog. gross	6 00	31	—
2435	Cards, visiting (see No. 2093).			
2436	Tumblers: tinned iron ....kilog. gross	0 40	31	—
2437	Silver....gramme	0 05	31	—
2438	Horsehair tissue, for sieves....doz.	2 00	31	—
2439	Cloth for bookbinding....square metre	0 20	31	—
2440	Wire gauze: iron .... .. kilog.	0 50	31	—
2441	Of bronze.... ,,	1 00	31	—
2442	Pincers: of iron, of all kinds ..kilog. gross	0 20	31	—
2443	For stretching wire and for silversmiths ....each	0 60	31	—
2444	Forks (see Nos. 1543-1555).			
2445	Tinned iron, for kitchen use, kilog. gross	0 24	31	—
2446	Thermometers *.... ....according to appraisement.		6	
	Screw plates (terrajas):			
2447	Wooden, for turners (1)....each	1 20	31	—
2448	Assorted, for silversmiths or watchmakers, up to 24 centimetres.. ....doz.	5 00	31	—
2449	Die stocks with sockets, for blacksmiths, from 25 centimetres and above metre	12 00	31	—
	Pottery:			
2450	Saucepans, kettles and stewpans ..doz.	1 20	31	—
2451	Basins or jugs .... ,,	2 00	31	—
2452	Pitchers ("porrones") .... ,,	2 00	31	—
2453	Plates .... ,,	0 50	31	—
2454	Jars, assorted .... ,,	19 00	31	—
2455	Teapots: of tinplate or tinned iron kil. gross	0 80	31	—
2456	Of Britannia metal, not silvered .. doz.	12 00	31	—
2457	The same, silvered .... ,,	18 00	31	—
2458	Of alloys, half-fine and ordinary .. ,,	25 00	31	—
2459	The same, fine.... ,,	50 00	31	—
2460	Shears: for hair dressers and for sheep ,,	5 00	31	—

(1) Screw plates imported in cases shall, according to kind, be appraised with a surtax of 50%.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
2461	For tinsmiths and silversmiths....doz.	10 00	31	—
2462	Pruning ..... ,,	7 20	31	—
	Scissors:			
2463	Seamstresses', up to 10 centimetres, measured from the centre of the screw doz.	2 00	31	—
2464	The same, exceeding 10 and up to 15 centimetres .....doz.	4 00	31	—
2465	The same, from 16 to 20 centimetres ,,	8 00	31	—
2466	Tailors', up to 12 centimetres, measured from the centre of the screw .....doz.	5 00	31	—
2467	The same, exceeding 12 and up to 15 centimetres ..... doz.	8 00	31	—
2468	The same, from 16 to 18 centimetres ,,	18 00	31	—
2469	The same, over 18 centimetres .... ,,	36 00	31	—
2470	Jars, assorted ..... ,,	19 00	31	—
2471	Jugs in sets from 5 to 8 .....set	2 50	31	—
2472	Ink: Carmine or other colors, assorted, in bottles containing up to 40 grammes..doz.	1 20	31	—
2473	Writing or copying, in earthenware or glass bottles..... ..litre	0 30	31	—
2474	The same, in earthenware or glass bottles, shaped like an inkstand or with a lip..... ..gross	3 00	31	—
2475	Ink: indelible, for marking linen, in bottles containing up to 14 grammes .....doz.	1 50	31	—
2476	Indian, in sticks.....kilog.	2 00	31	—
2477	Black, printers', common, in vessels not under 10 kilog.* .....kilog.	0 20	8	—
2478	Of all colors, for printing or lithographing, liquid or in paste .....kilog.	0 80	31	—
2479	Black, in barrels, for wooden shoes..litre	0 20	31	—
2480	Inkstands: of glass, china or lead, for school desks.....hundred	1 80	31	—
2481	Of glass, with fittings (1) ..... doz.	3 00	31	—
2482	The same, plain..... ,,	1 50	31	—
2483	Of fine glass or crystal, not in stand ,,	5 00	31	—
2484	The same, in stand ..... ,,	10 00	31	—
2485	Of glass, with crystal or in stand, composed of two inkstands or sandholders, doz.	14 00	31	—
2486	In frames of wood, bronze, zinc, lead or iron .....doz.	24 00	31	—
2487	In frames of alloys or German silver each	6 00	31	—
2488	Pocket .....doz.	1 20	31	—
2489	With ink (see No. 2474).			
2490	Type for printing, lines, interlines and vignettes* .....kilog. gross	0 60	8	—
2491	Corkscrews: Mechanical.....doz.	6 00	31	—
2492	Fine and half-fine, wood, bone, or metal handles, with or without a punch ..doz.	2 00	31	—
2493	Common, with bronze, wood, or iron handles..... .....doz.	0 50	31	—
2494	Knobs of bronze: for doors or locks..kilog.	1 00	31	—
2495	Knobs: iron, for doors..... ,,	0 30	31	—
2496	Wooden, of all kinds, for furniture.. hundred	1 50	31	—
2497	Of bronze, glass, china or wood, partly nickeled, for windows, or furniture..doz.	0 80	31	—
2498	Of nickel or nickeled, for glass doors or furniture .....doz.	1 80	31	—
2499	Chalk, in sticks: for schools ..... gross	0 20	31	—
2500	In cubes, for billiard cues .....kilog.	0 06	31	—
2501	In tablets, for tailors' use ..... ,,	0 20	31	—
2502	In lumps or powder ..100 kilog. gross	1 50	31	—
2503	Tuyeres, cast iron - ..... ,, ,,	14 00	31	—
	Screws:			
2504	Iron, with or without nuts, galvanized, washers and iron bed screws ..kil. gross	0 12	31	—
2505	Iron, for wood ..... ,,	0 14	31	—
2506	Bronze ....kilog.	1 00	31	—
2507	Tourniquet screws, iron, for fastening wire fencing.....kilog. gross	0 11	31	—
2508	Vices: of iron or steel, hand, for blacksmiths or silversmiths .....kilog.	0 75	31	—
2509	Of iron or steel, with or without bickern, bench .....kilog.	0 50	31	—
2510	Of iron or steel, for blacksmiths' benches..... .....kilog.	0 25	31	—
2511	Of iron or steel, bench, for carpenters doz.	18 00	31	—
2512	Of wood, for carpenters' benches ,,	5 00	31	—
2513	Fine, with nippers, for saws .... ,,	5 00	31	—
2514	Common . ..... ,,	0 80	31	—
2515	Blunderbusses of all kinds ....each	4 00	51	—
2516	Oilcloth jackets, for seamen .....dozen	12 00	48	—
2517	Trousers, for seamen ..... ,,	9 50	48	—
2518	Hats, for seamen ..... ,,	4 50	48	—
2519	Rat and mouse traps: wire..... ,,	2 00	31	—
2520	Of iron, with teeth.....kilog. gross	0 24	31	—
2521	Noose, with 8 holes each .....dozen	1 00	31	—
2522	Tripods, iron .....kilog. gross	0 30	31	—
2523	Carving knives: with handles of bone, horn, wood, or of Ferret metal, dozen pairs	5 00	31	—
2524	The same, with ivory or German silver handles ..... dozen pairs	12 00	31	—
2525	Horns, hunters', of horn (see No. 2730).			
2526	Trumpets, small, of rubber, with lead mouthpieces .. ..dozen	0 30	31	—
2527	Tops: (toy) wooden .....gross	2 00	31	—
2528	Humming, of tinplate or wood ..dozen	0 80	31	—
2529	Saws, cross..... .....each	2 00	31	—
2530	Gauges for steam boilers.....dozen	4 00	31	—
2531	Carriages: tramway, closed .....each	1000 00	48	—
2532	The same, open..... ,,	800 00	48	—
	Sheaths:			
2533	Of leather, up to 48 centimetres dozen	2 00	48	—
2534	The same, with metal tips .....dozen	5 00	48	—
2535	Cardboard with metal tips ..... ,,	2 00	48	—
2536	Scabbards: of leather, with or without ornaments .....each	1 50	48	—
2537	Of steel, alloys or nickeled ..... ,,	3 00	51	—
2538	Rods (see No. 2008).			
2539	Silver cups .. ..gramme	0 05	31	—
2540	Watch crystals: simple.....gross	1 60	31	—
2541	Double or thick ..... ,,	3 00	31	—
2542	Glass: window, common, in boxes containing from 9 to 9½ square metres .....box	3 20	31	—
2543	Plate or double window glass .... ,,	7 00	31	—
2544	Window, plain, colored, in boxes containing from 9 to 9½ square metres ..box	10 00	31	—
2545	Plain, ground, fluted and striped, in boxes containing from 9 to 9½ square metres .....box	5 00	31	—
2546	The same, double glass.. ..... ,,	10 00	31	—
2547	For photographers, up to 25 centimetres, square measure .....hundred	2 50	31	—
2548	The same, exceeding 25 centimetres .. hundred	5 00	31	—
2549	For paving or skylights .....kilog.	0 10	31	—
2550	Shuttlecocks, of cork .....dozen	0 50	31	—
	Yerba tubes or yerba cups ("yerberas"):			
2551	Of tinplate .....dozen	3 00	48	—
2552	Of tinned iron ..... ,,	6 00	31	—
2553	Of enameled iron .... ,,	10 00	31	—
2554	Tinder .. ..kilog.	0 50	31	—
	Tinder boxes:			
2555	Of alloys, ordinary, with wick ..dozen	1 20	31	—
2556	The same, fine..... ..... ,,	5 00	31	—
2557	Yokes for carts (see No. 3361).			
2558	Anvils (see Nos. 1196-1198).			
2559	Sandals, for fencing.....12 pairs	6 00	48	—
2560	Zinc: in sheets.....100 kilog. gross	9 00	20	—
2561	Perforated .....kilog.	0 20	31	—
2562	In lumps or bars ..... ,,	0 09	20	—

GLASSWARE.

Note.—For duty on glass receptacles see after No. 2616.

Nos.	Goods.	Valuation per Scales. 1 Pesos c.	2 Pesos c.	3 Pesos c.	Duty. per cent.	Duty. specif. Peso c.
2563	Articles of glass: moulded, plain and engraved (see following Scale 1).....	—			31	—
2564	Common, cut, including bottles and glasses of Bohemian half-crystal (see Scale 2)	—			31	—
2565	Fine and crystal ware (see Scale 3)	—			31	—
2566	Sconces.....dozen	0 40	—	1 00	31	—
	Chandeliers:					
2567	For 2 lights, for gas or petroleum .....each	15 00	15 00	15 00	31	—
2568	For 3 lights, for gas or petroleum ..... each	20 00	20 00	20 00	31	—
2569	For 4 lights, for gas or petroleum .....each	26 00	26 00	26 00	31	—
2570	From 5 to 6 lights, for gas or petroleum ..each	35 00	35 00	35 00	31	—
2571	From 7 to 10 lights, for gas or petroleum ..each	55 00	55 00	55 00	31	—
2572	Over 10 lights, in proportion.					
2573	Sugar bowls.....dozen	1 80	3 00	5 50	31	—
2574	Waiters or trays .... ,,	2 00	—	5 00	31	—
2575	Lamp globes..... ,,	5 00	5 00	5 00	31	—
2576	Lamp globes, for street lanterns .....each	3 00	3 00	3 00	31	—
2577	Decanters, water or wine dozen	2 50	6 00	14 00	31	—
2578	Decanters or bottles, liqueur .....dozen	1 50	3 00	7 00	31	—
2579	Bottles or cruets, for cruet-stands.....dozen	1 20	2 00	3 60	31	—
2580	Bottles: black or white, plain, for liqueurs, beer or wine* .....dozen	0 30	—	—	15	—
2581	The same of stoneware* dozen	0 30	—	—	free.	—
2582	The same, decorated or fancy .....dozen	0 70	—	—	31	—
	Bracket fixtures:					
2583	For one light ....each	3 00	3 00	3 00	31	—
2584	For two lights .. ,,	5 00	5 00	5 00	31	—
2585	For three lights .. ,,	7 00	7 00	7 00	31	—
2586	For more than three lights, in proportion.					
2587	Candlesticks....doz. pairs	5 00	—	10 00	31	—
2588	Preserve dishes ....dozen	2 40	4 80	8 00	31	—
2589	Tumblers, champagne and beer glasses .....dozen	1 00	1 00	3 00	31	—
2590	Wine and liqueur glasses dozen	0 60	0 60	1 80	31	—
2591	Lamp wells ..... ,,	3 00	3 00	3 00	31	—
2592	Dessert dishes .... ,,	4 00	6 00	12 00	31	—
2593	Fruit stands of one or two dishes.....dozen	10 00	15 00	24 00	31	—
2594	Trays (see No. 2574).					
2595	Globes, lamp (see Nos. 2575 and 2576).					
2596	Egg glasses .....dozen	0 40	0 40	1 00	31	—
2597	Pitchers: water, or for toilet sets .....dozen	4 00	7 00	14 00	31	—
2598	Milk, with covers, small .....dozen	1 80	3 00	6 00	31	—
2599	Toilet sets, without spittoon, composed of at least 6 pieces.....set	3 00	3 00	5 00	31	—

(1) The appraisement for inkstands in stands of an alloy or German silver shall be increased accordingly.

3RD SECTION—Iron Manufactures; Stationery; Ships' Stores and Jewellery—continued.

GLASSWARE.

Nos.	Goods.	Valuation per Scales. 1 Pesos c.	2 Pesos c.	3 Pesos c.	Duty. per cent.	specif. Peso c.
2600	Liqueur sets, up to 14 glasses, with glass or wooden tray.....dozen	6 00	12 00	24 00	31	—
2601	Flower vases..dozen pairs	6 00	10 00	20 00	31	—
2602	Basins .....dozen	4 00	7 00	14 00	31	—
	Lamp shades:					
2603	Of glass, imitation porcelain .....dozen	1 50	—	—	31	—
2604	Of glass, with smoke consumer ("conplato") dozen	2 40	—	—	31	—
2605	Plates, glass, up to 25 centimetres in diameterdoz.	1 00	1 60	2 40	31	—
2606	Cheese covers .....dozen	6 00	10 00	20 00	31	—
2607	Reflectors..... ,,	3 00	—	—	31	—
2608	Saltcellars, single or double .....dozen	0 60	—	2 40	31	—
	Cuspidors:					
2609	Without feet doz.pairs	6 00	—	15 00	31	—
2610	With feet.... ,,	10 00	—	24 00	31	—
2611	Pots: without feet..dozen	5 00	8 00	—	31	—
2612	With feet ..... ,,	7 00	12 00	—	31	—
2613	Lamp chimneys..... ,,	0 50	—	—	31	—
2614	Mugs: without handles ,,	0 60	0 60	1 80	31	—
2615	With handles, without covers .....dozen	1 20	1 80	3 60	31	—
2616	With handles and covers .....dozen	1 80	3 60	8 00	31	—

Notes.—The corresponding chimneys, burners and globes are included in the evaluations for chandeliers and bracket fixtures.

Articles appraised on gross weight shall only enjoy the tare granted to the exterior receptacle.

Articles of cast or moulded iron shall enjoy a reduction of 4% when the package in which enclosed only contains articles of the same kind.

For articles the covers or lids of which are composed of another metal, the covers shall be dutiable according to the component metal of the article.

Articles, nickeled, not enumerated in the Tariff, shall be appraised as articles of the same kind of ordinary alloys.

The evaluation of articles appraised gross weight, imported with no package, shall be increased by 15%.

Tares and allowances for breakage.

Articles of glass, crystal, faïence and porcelain	4%
Spirits of turpentine	2%
Alcarrazas	4%
Gasoline	3%
Articles classed in this Section imported in glass receptacles or flasks.....	4%

LAW OF DECEMBER 7, 1911. CUSTOMS DUTIES ON GLASS RECEPTACLES.

Glass receptacles shall be subject to customs duty as shown in the subjoined statement, the maximum rate in each case being applied by the Executive provided that the articles are manufactured in Uruguay on conditions satisfying commercial requirements; otherwise, the minimum rate is to be applied:—

Classification.	Valuation.	Rates of Duty. Maximum.	Minimum.
Bottles—	Pesos.	Per cent.	Per cent.
For soda or aerated waters, with automatic glass stopper, any size Per 100	4 00	20	15
Common, colored, also white (colorless) or ¾ white—			
Up to ½ litre capacity ..Per 100	2 00	20	15
Over ½ litre up to 1 litre capacity Per 100	3 30	20	15
Fancy, with or without glass stopper			
Up to ½ litre capacity ..Per 100	2 75	20	15
Over ½ litre up to 1 litre capacity Per 100	5 25	20	15

Note.—The foregoing valuations will be increased by 15% in the case of bottles furnished with spring stoppers of porcelain or china with metal mounting.

Demijohns—			
Not covered (*sin envoltura ó armazón*)—			
From1 to 6 litres capacityPer100	12 00	20	15
More than 6 up to 10 litres capacity .....Per 100	24 00	20	15
More than 10 litres capacity ,,	33 00	20	15
Covered (*con envoltura ó armazón*) Per 100	Above valuations increased by 15%	20	15
Flasks—			
Common, for chemists (*botica*)..Per kilo. gross	0 10	20	15
The same, ground (*esmeritados*) ,,	0 20	02	15
Fancy, for perfumery, those finely cut, and chemists' dropping bottles Per kilo. gross	0 25	20	15
Soda water syphons .....each	0 20	20	15
Ink bottles, common, unmounted (*sin armazón*) ..... Per 100	1 80	20	15

All other glass receptacles, not specified above or in the existing Customs Tariff, shall be dutiable according to the declared value, in accordance with the legal provisions now in force.

When empty bottles are imported in cases and with straw coverings, or in any other packing of commercial value and utility, the latter will be assessed for duty according to kind.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	specif. Peso c.
	CHRISTOFFLE WARES.			
2617	Cruet-stands .....doz.	100 00	31	—
2618	Sugar bowls..... ,,	48 00	31	—
2619	Trays or waiters .....centimetre	0 20	31	—
2620	Tea-strainers .....doz.	6 00	31	—
2621	Salad spoons and forks of all kinds 24 pieces	24 00	31	—
2622	Spoons: soup and dessert .....doz.	6 00	31	—
26 3	Coffee ..... ,,	3 00	31	—
2624	Gravy ("para guiso") ..... ,,	12 00	31	—
2625	Salt ..... ,,	2 00	31	—
2626	Soda ..... ,,	4 00	31	—
2627	Sugar..... ,,	6 00	31	—
2628	Ladles: soup ..... ,,	24 00	31	—
2629	Gravy ..... ,,	15 00	31	—
2630	Knives, table and dessert ..... ,,	5 00	31	—
2631	Toilet sets, composed of 8 pieces or less..set	60 00	31	—
2632	Milk jugs .....doz.	36 00	31	—
2633	Sugar tongs..... ,,	5 00	31	—
2634	Knife rests ..... ,,	4 00	31	—
2635	Nutcrackers ..... ,,	6 00	31	—
2636	Soup tureens, with cover .....each	10 00	31	—
2637	Bottle-stoppers .....doz.	3 60	31	—
2638	Forks (see No. 2622).			
2639	Tea or coffee pots ..... ,,	70 00	31	—
2640	Carving knives, without case ....24 pieces	24 00	31	—
2641	"Yerberas" or yerba cups .....each	8 00	31	—

Note.—Metal articles similar in quality to those of Christoffle shall be liable to the same duties.

4TH SECTION.

MUSICAL INSTRUMENTS.

2642	Insulators of glass, for pianos ....hundred	3 50	31	—
2643	Alto saxhorns, piston or cylinder ....each	6 00	31	—
2644	Bows: for violins and violoncellos ....doz.	3 50	31	—
2645	For bass viols ..... ,,	16 00	31	—
2646	Harmoniums .....to appraisement.	according	31	—
2647	Banjoes .....each	4 00	31	—
2648	Drumsticks .....doz. pairs	6 50	31	—
2649	Baritones, piston or cylinder.. .....each	8 50	31	—
2650	Bombardons, piston or cylinder ..... ,,	9 00	31	—
2651	Bass drums, complete ..... ,,	5 00	31	—
	Mouthpieces:			
2652	For clarinets and flageolets.. .....doz.	5 50	31	—
2653	Of metal, for instruments.... ... ,,	1 50	31	—
2654	Bass strings for guitars, including the weight of the pasteboard box or paper wrappers .....kilog	5 00	31	—
2655	"Caballitos" (end pegs) for bows ... doz.	0 60	31	—
2656	Music boxes.....to appraisement.	according	31	—
2657	Reeds for clarinets, flageolets, oboes or bassoons.... .....hundred	2 00	31	—
2658	Capodastros for guitars . ...doz.	0 60	31	—
2659	Castanets .....doz. pairs	5 00	31	—
2660	Horsehair for bows .....doz.	0 80	31	—
2661	Organ pipes: common size .....each	3 00	31	—
2662	Large size ..... ,,	8 00	31	—
2663	Trumpets: without piston ... . ,,	1 30	31	—
2664	With one piston .. .. ,,	2 30	31	—
	Clarinets or flageolets:			
2665	With 13 keys, boxwood ..... ,,	5 00	31	—
2666	The same, of ebony or grenadillo wood, with or without a cover and pasteboard cases .....each	8 00	31	—
2667	With 13 keys, Boehm system..... ,,	15 00	31	—
2668	Tenor horns: piston..... ,,	9 00	31	—
2669	Cylinder ..... ,,	13 00	31	—
2670	Keys or pegs for violins and guitars hundred	1 00	31	—
	Concertinas or harmonicons:			
2671	Without keys and having up to six tones doz.	0 20	31	—
2672	The same, over six tones.....doz. in proportion.		31	—
2673	Double basses with three or four strings. ea.	15 00	31	—
2674	String-holders for violins .....hundred	4 00	31	—
2675	Cords for trimming infantry trumpets doz.	2 00	48	—
2676	Horns for tramways ..... ,,	5 50	31	—
	Strings:			
2677	Wire, on spools, for guitars ..hundred	0 70	31	—
2678	Cat-gut, of all kinds, including the package.....kilog.	14 00	31	—
2679	For pianos ..... ,,	1 00	31	—
2680	Tuning forks: of steel or cardboard ..doz.	1 20	31	—
2681	Of ivory or silver ..... ,,	6 00	31	—
2682	Brushes for cleaning flutes..... ,,	3 00	31	—
2683	Tuners' cases of instruments .....each	4 80	31	—
2684	Guitar cases .....doz.	15 00	48	—
2685	Bassoons: of boxwood .....each	5 00	31	—
2686	Of ebony or grenadillo wood ..... ,,	15 00	31	—
2687	Serpents ("figles") of boxwood ..... ,,	6 00	31	—
2688	Flutes: from 1 to 3 keys, boxwood....doz.	4 00	31	—
2689	More than 3 keys, same..... ,,	15 00	31	—
2690	Ebony or grenadillo, from 1 to 6 keys each	1 80	31	—
2691	The same, more than 6 keys ..... ,,	5 00	31	—
2692	Boehm system ..... ,,	20 00	31	—
2693	The same, silver ..... ,,	35 00	31	—
2694	Flageolets: of 1 key, boxwood .....doz.	3 00	31	—
2695	More than 1 key, same .....each	0 80	31	—
2696	Ebony or grenadillo, from 5 to 6 keys ,,	1 50	31	—
2697	Horns, harmony ("flicornios"), piston or cylinder .....each	6 00	31	—
2698	Chin rests for violins .....doz.	2 60	31	—

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
2699	Guitars and bandores .....doz.	35 00	31	—
2700	Guitars and bandores, with incrustations of ivory, tortoise-shell &c. .....doz.	70 00	31	—
2701	Metal fittings for violin and guitar cases 12 fittings	5 50	31	—
2702	Tuning keys for pianos .....doz.	2 20	31	—
2703	Wood, fir, for guitar bodies .....hundred	4 00	31	—
2704	Mandolins .....each	2 00	31	—
2705	Metronomes.... ..... ,,	1 20	31	—
2706	Music, printed .....kilog.	0 56	—	0 06
2707	Oboes: of boxwood ..... each	2 50	31	—
2708	Of ebony ..... ,,	6 00	31	—
2709	Ocarinas of clay.....doz.	2 00	31	—
2710	Ophicleides.....each	7 50	31	—
2711	Organs barrel.....	according to appraisement.	31	—
2712	Music paper, ruled .....kilog.	0 35	—	0 50
2713	Parchment: for snare drums ....hundred	37 00	31	—
2714	For bass drums .....doz.	24 00	31	—
	Helicons or bombardons:			
2715	Piston or cylinder .....each	17 00	31	—
2716	Three pistons or cylinders, in case ,,	5 50	31	—
2717	Pianos: grand ..... ,,	300 00	31	—
2718	Upright ..... ,,	200 00	31	—
	Cymbals:			
2719	Up to 35 centimetres in diameter.. ,,	5 00	31	—
2720	Over 35 centimetres in diameter .. ,,	8 00	31	—
2721	Snare and bass drum slings .....hundred	3 20	48	—
2722	Snare drums: with cords .....each	3 00	31	—
2723	With rods and screws ..... ,,	6 00	31	—
2724	Resin in lumps ....hundred	1 20	31	—
2725	Saxophones ....each	20 00	31	—
2726	Mutes, for violins..... ....hundred	0 50	31	—
2727	Keys ("templadores"), for tuning musical instruments, of buffalo horn ....hundred	3 20	31	—
2728	Triangles .....dozen	2 80	31	—
2729	Trombones, piston or cylinder .....each	8 50	31	—
2730	Horns, hunters', of horn.. .....doz.	4 80	31	—
2731	Bugles, piston or cylinder.... .....each	12 00	31	—
2732	Violins or violoncellos.....	according to appraisement.	31	—

5TH SECTION.

FURNITURE AND UPHOLSTERY.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
2733	Sideboards: of mahogany, jacaranda, oak or walnut, with 1 or 2 doors, with or without glass, plain or with slight carving ..each	20 00	48	—
2734	The same, with medium carving.. ,,	40 00	48	—
2735	The same with 3 or 4 doors, plain or with slight carving .....each	50 00	48	—
2736	The same, with medium carving .. ,,	60 00	48	—
2737	The same, with 5 or more doors, and those heavily carved.....	according to appraisement.	48	—
2738	Rings, porcelain, with iron swivels, for furniture or window cornices ....thousand	8 00	31	—
2739	Strips, metallic, for billiard tables, in sets of 4 .....set	8 50	31	—
2740	Rubber cushions for same.....kilog.	1 20	31	—
2741	Stools: of mahogany, oak, walnut, or their imitations, with cane seats or frames ready to be upholstered .....each	1 00	48	—
2742	The same, upholstered with shag or woollen cloth.....each	2 00	48	—
2743	The same, upholstered with tissues of silk or silk and wool .....each	4 00	48	—
2744	Gilt (appraised with an increase of 25%)			
2745	Bookcases: of mahogany, oak, walnut or jacaranda, with 1 or 2 doors, with or without drawers, plain or with slight carving, each	20 00	48	—
2746	The same, with medium carving ..each	25 00	48	—
2747	Of 3 or 4 doors, with or without drawers, plain or with slight carving .....each	45 00	48	—
2748	Bookcases, &c., with 4 or more doors, with medium carving .....each	65 00	48	—
2749	The same, heavily carved and of larger size ....to	according to appraisement.	48	—
2750	Bidets: Painted .....each	2 00	48	—
2751	Of jacaranda, walnut &c..... ,,	3 00	48	—
2752	Bedsteads: Single, bent wood ..... ,,	10 00	48	—
2753	Single, mahogany, jacaranda, oak, walnut, or their imitations, not carved each	15 00	48	—
2754	The same, with slight carving .... ,,	18 00	48	—
2755	The same, with medium carving .. ,,	25 00	48	—
2756	Double, wood, same as above, plain ,,	25 00	48	—
2757	The same, with slight carving .... ,,	30 00	48	—
2758	The same, with medium carving .. ,,	45 00	48	—
2759	The same, heavily carved	according to appraisement.	48	—
2760	Cribs, French or Viennese, bent wood, painted or turned .....each	6 00	48	—
2761	Of mahogany, jacaranda, oak or walnut, gilt or gilt and black .....each	12 00	48	—
	Chiffonieres:			
2762	Of mahogany, jacaranda, oak, walnut or painted wood, with 1 door, gilt fillets, plain or with slight carving .....each	15 00	48	—
2763	The same, with medium carving or ornamented with bronze or ivory ..each	25 00	48	—
2764	The same, Boule ..... . ,,	35 00	48	—
2765	With 2 doors (appraised with an increase of 20% according to kind).....	—	48	—
2766	With 3 or more doors, and those inlaid with bronze or ivory	according to appraisement.	48	—
2767	Chests of drawers: (1) Of mahogany, jacaranda, oak or walnut, from 3 to 4 drawers, plain or slightly carved .....each	15 00	48	—
2768	The same, with medium carving .. ,,	20 00	48	—
2769	The same, with writing desk, low, plain or slightly carved ....each	22 00	48	—
2770	The same, high, slightly carved .. ,,	32 00	48	—
2771	The same, with medium carving, special shapes.....to	according to appraisement.	48	—
2772	The same, with mirror, plain or slightly carved ....each	25 00	48	—
2773	The same, with medium carving .. ,,	30 00	48	—
2774	The same, heavily carved	according to appraisement.	48	—
2775	Console tables: of mahogany, jacaranda, oak or walnut, with mirror up to 50 centimetres in width .....each	18 00	48	—
2776	The same, gilt or gilt and black, with bronze fillets, slightly carved and with mirror up to 60 centimetres in width..each	23 00	48	—
2777	The same, with medium carving, and mirror up to 70 centimetres in width..each	32 00	48	—
2778	The same, with mirror up to 90 centimetres in width .. ..each	45 00	48	—
2779	The same, with mirror up to 125 centimetres in width.. ....each	60 00	48	—
2780	The same, with mirror, larger .....to	according to appraisement.	48	—
2781	Testers: Of mahogany, jacaranda, oak or walnut and their imitations, plain or slightly carved, for a single bed ..each	5 00	48	—
2782	The same, with medium carving, for double bed ....each	10 00	48	—
2783	Work tables: of mahogany, jacaranda, oak or walnut, with from 1 to 2 drawers, turned legs, plain .....each	4 00	48	—
2784	The same, goats' legs or medium carving .....each	12 00	48	—
2785	The same, inlaid with bronze or ivory ,,	20 00	48	—
	Cradles:			
2786	American, painted, beech wood ..doz.	18 00	48	—
2787	Of osiers..... each	2 20	48	—
2788	Of other kinds (see Nos. 2760 & 2761).			
	Writing desks: (2)			
2789	Table, with goats' or turned legs, mahogany jacaranda, oak or walnut, with from 3 to 5 drawers, plain or with slight carving, up to 1 metre in length ....each	10 00	48	—
2790	The same, up to 1m.25 in length .. ,,	15 00	48	—
2791	The same, up to 1m.50 in length .. ,,	20 00	48	—
2792	Called ministerial or cylindrical, plain or slightly carved, up to 1m.25 in length each	30 00	48	—
2793	The same, up to 1m.50 in length.. ,,	38 00	48	—
2794	The same, up to 1m.80 in length.. ,,	50 00	48	—
2795	Table, double, medium carving (appraised with an increase of 20%, according to kind).			
2796	Larger size, and those inlaid with bronze and ivory, those with heavy carving and of special shapes ..... to	according to appraisement.	48	—
2797	Carvings: Of paste, for window cornices, gilt or gilt and black, up to 35 centimetres in width .....doz.	3 00	31	—
2798	The same, up to 60 centimetres in width doz.	5 00	51	—
2799	Of wood (appraised with an increase of 25%)	—	48	—
2800	Of mahogany, jacaranda, oak, walnut, or their imitations, for furniture.....to	according to appraisement.	48	—
2801	Book shelves: Etageres or corner shelves, standing or hanging, of mahogany, jacaranda, oak or walnut, and their imitations, with 3 shelves .....each	3 00	48	—
2802	The same, with 4 shelves..... ,,	5 00	48	—
2803	The same, with 5 or more shelves, medium carving .....each	10 00	48	—
2804	The same, with plain or medium carved doors.....each	16 00	48	—
2805	The same, gilt Boule, and those inlaid with bronze or ivory (appraised with an increase of 30% according to kind)..each	—	48	—
2806	Of large size, rich carving, and of special shapes.....	according to appraisement.	48	—
2807	Window cornices: Of mahogany, jacaranda, oak, walnut, gilt or painted, plain or slightly carved, with 2 knobs for loops, each	4 00	48	—
2808	The same, with medium carving .. ,,	6 00	48	—
2809	The same, heavily carved	according to appraisement.	48	—

(1) Marble tops for chests of drawers and console tables, up to 1 metre in length .....each 3 00 48 —
The same, up to 1m. 25 ..... ,, 5 00 48 —
The same, up to 1m. 4 0..... ..... ,, 7 00 48 —

(2) Etagères above writing desks shall, according to kind, be appraised at the rate of 20% of the corresponding desks.

5TH SECTION—Furniture and Upholstery—continued.

Nos.	Goods	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
2810	Curtain rods: Turned, of mahogany, jacaranda, oak, walnut, and their imitations, with their accessories, plain .....each	1 50	48	—
2811	The same, carved..... ,,	3 00	48	—
2812	The same, gilt (appraised with an increase of 50%, according to kind) ..each	—	48	—
	Bed room sets:			
2813	American, pine, painted in imitation of different woods, generally composed of bedstead, washstand, chest of drawers or wardrobe, night table, towel rack, one rocking or four side chairs..... ....set	50 00	48	—
2814	The same, with mirror in wardrobe or chest of drawers .....set	60 00	48	—
2815	Of beech or ash, with mirror in the wardrobe .....set	80 00	48	—
2816	With a 3 door mirror wardrobe .... ,,	120 00	48	—
	Washstands: (1)			
2817	Of mahogany, jacaranda, oak or walnut, or their imitations, with or without bidet, any shape, plain, up to 70 centimetres in length .....each	8 00	48	—
2818	The same, chest of drawer shape, plain or with slight carving, up to 1 metre in length .....each	12 00	48	—
2819	The same, up to 1m.25 in length.. ,,	20 00	48	—
2820	The same, up to 1m.30 in length.. ,,	30 00	48	—
2821	The same, up to 1m.40 in length.. ,,	45 00	48	—
2822	The same, heavily carved, of larger sizes, and special shapes .....to	according to appraisement.	48	—
2823	Tables: (2) Of mahogany, jacaranda, oak or walnut, with legs or columns, up to 60 centimetres in diameter.....each	2 00	48	—
2824	The same up to 90 centimetres in diameter .....each	4 00	48	—
2825	The same, slightly or medium carved, up to 1 metre in diameter .....each	10 00	48	—
2826	The same, up to 1m.30 in diameter ,,	15 00	48	—
2827	Gilt or ornamented, combined with brass or ivory (appraised with an increase of 25% according to kind) .....each	—	48	—
2828	Dining, of mahogany, jacaranda, oak or walnut, turned legs, plain or with slight carving, and with 3 leaves .....each	15 00	48	—
2829	The same, provided with up to 5 leaves	22 00	48	—
2830	The same, with medium carving, provided with up to 8 leaves .....each	35 00	48	—
2831	With centre column or leg, plain or with slight carving, provided with up to 3 leaves .....each	20 00	48	—
2832	The same, with medium carving, provided with up to 5 leaves .....each	35 00	48	—
2833	The same, with up to 8 leaves .... ,,	45 00	48	—
2834	With heavy carving, larger sizes.....to	according to appraisement.	48	—
2835	Carving, mahogany, jacaranda, oak or walnut, with slight or medium carving, up to 1m. 30 in width ....each	20 00	48	—
2836	The same, up to 1m. 40 in width.. ,,	30 00	48	—
2837	Heavily carved, larger sizes, with looking-glasses ....to	according to appraisement.	48	—
2838	Billiard, without accessories.....each	200 00	48	—
2839	Night, mahogany, jacaranda, oak or walnut, plain or with slight carving, and a single drawer .....each	5 00	48	—
2840	With 2 or more drawers, double, with or without back .....each	10 00	48	—
2841	Work, &c. of mahogany, jacaranda, oak or walnut, plain .....each	5 00	48	—
2842	The same, with slight or medium carving .....each	10 00	48	—
2843	With pasteboard frame..... ,,	3 00	48	—
2844	Curtain poles with rings (see Nos. 2810 to 2812).			
2845	Screens, fire: of mahogany, jacaranda, oak or walnut, or their imitations, with gilt fillets and plain feet.....each	6 00	48	—
2846	The same, gilt or carved ..... ,,	12 00	48	—
	Paper cases:			
2847	With 6 compartments, pasteboard ,,	4 00	48	—
2848	With 8 compartments, pasteboard ,,	7 00	48	—
2849	With more than 8 compartments, pasteboard .....each	12 00	48	—
2850	The same, with desk ..... ,,	20 00	48	—
2851	Racks, hanging: of mahogany, jacaranda, oak or walnut, up to 5 hooks, plain..doz.	3 00	48	—
2852	The same, with up to 10 hooks.... ,,	6 00	48	—
2853	American, with from 7 to 10 hooks ,,	4 50	48	—
2854	Hat, standing, with or without umbrella stands, plain or with slight carving, each	4 00	48	—

(1) Marble tops for washstands.

Up to 70 centimetres in length ..each	3 00	48	—
Up to 100 centimetres in length .. ,,	4 00	48	—
Up to 125 centimetres in length .. ,,	5 00	48	—
Up to 140 centimetres in length .. ,,	8 00	48	—

(2) Marble tops for tables:

Up to 60 centimetres in length ..each	2 00	48	—
Up to 90 centimetres in length .. ,,	4 00	48	—
Up to 100 centimetres in length .. ,,	6 00	48	—
Up to 130 centimetres in length .. ,,	7 00	48	—
Up to 140 centimetres in length .. ,,	8 00	48	—

Nos.	Goods.	Valuation. p c.	Duty. per cent.	Duty. specif. Peso c.
2855	Standing or hanging, plain or with slight carving, with or without mirror each	2 00	48	—
	Brackets or catches for curtain loops:			
2856	Of mahogany, jacaranda, oak or walnut, up to 20 centimetres .....doz.	2 00	48	—
2857	The same, up to 25 centimetres ,,	2 50	48	—
2858	The same, gilt, up to 20 centimetres doz.	3 00	48	—
2859	The same, gilt up to 25 ,, ,,	5 00	48	—
2860	Corner brackets (see Nos. 2801-2806).			
2861	Wardrobes: of mahogany, jacaranda, oak or walnut, with 1 or 2 doors, with or without drawer, with or without mirror, plain or with slight carving ... .each	20 00	48	—
2862	The same, with medium carving .. ,,	35 00	48	—
2863	With 3 doors, with or without drawers, plain or with slight carving, with or without mirrors.....each	55 00	48	—
2864	The same, with medium carving .. ,,	85 00	48	—
2865	Heavily carved, of larger sizes.....to	according to appraisement.	48	—
2866	Chairs: (1) American, pine, painted, wooden seats .....doz.	7 00	48	—
2867	The same, beech or ash, with or without cane seats .....doz.	10 00	48	—
2868	The same, walnut, with cane seats ,,	20 00	48	—
2869	The same, walnut, cane seats and backs doz.	30 00	48	—
2870	The same, bent wood, without cane back ....doz.	12 00	48	—
2871	With cane back..... ,,	16 00	48	—
2872	Rustic, for garden .... ,,	15 00	48	—
2873	German, French, Italian, Vienna, of beech, twisted or goats' legs, cane seats, plain or carved .....doz.	22 00	48	—
2874	The same, with cane seat and back ,,	30 00	48	—
2875	The same, mahogany, jacaranda, oak or walnut, with cane seat, plain or carved ....doz.	35 00	48	—
2876	The same, cane seat and back, plain or with medium carving .....doz.	40 00	48	—
2877	Varnished, with small gilt ornaments and cane seats..... .....doz.	20 00	48	—
2878	The same, cane seats, entirely gilt or ornamented with mother-of-pearl ..doz.	35 00	48	—
2879	The same, cane seats, inlaid with ivory or bronze, and gilt and carved chairs..doz.	45 00	48	—
2880	Of white wood, beech, mahogany, jacaranda, oak or walnut, skeletons for upholstering, plain or slightly carved ..doz.	18 00	48	—
2881	The same, medium carving ..... ,,	28 00	48	—
2882	Reclining or smoking, of beech, with cane, skeletons for upholstering ....each	5 00	48	—
2883	The same, of mahogany, jacaranda, oak or walnut, gilt or inlaid.....each	10 00	48	—
2884	American, for children, low, with or without arms, painted pine, with wooden seat .....doz.	4 80	48	—
2885	The same, beech or ash, with cane seat and back, high or low, with or without table or rocking combination .....doz.	10 00	48	—
2886	American, German, or from other countries, and bent wood chairs, with or without cane backs .....doz.	15 00	48	—
2887	Children's, beech or walnut, with wagon combination .....doz.	40 00	48	—
2888	Folding, of beech or bent wood, cane or canvas seats .....doz.	16 00	48	—
2889	The same, with cane seats and backs ,,	25 00	48	—
2890	Of iron, for gardens, with straight or curved cleats .....doz.	15 00	48	—
2891	Easy chairs: (2) American, rocking, painted, of pine, with or without arms, wooden seat and back ....doz.	15 00	48	—
2892	American, beech, cane seat & back.. ,,	24 00	48	—
2893	American, folding or rocking, beech, ash or walnut .....doz.	36 00	48	—
2894	Rocking, German, of beech, plain or of bent wood, with or without cane back.doz.	35 00	48	—
2895	The same, carved .... ,,	40 00	48	—
2896	The same, mahogany, jacaranda, oak or walnut, with or without carving (3)..doz.	60 00	48	—

(1) Chairs, not upholstered shall be appraised, according to kind, with a reduction of 20%.

Chairs with wooden seats in place of the cane, American style, shall be appraised as caned chairs, and chairs covered in white shall be appraised with an increase of 50 pesos per dozen. Should the latter be covered with woollen tissue, their evaluation shall be increased by 60 pesos per dozen. This increase shall be of 90 pesos when the chairs are covered with silk and woollen tissue or with morocco, and when covered with a pure silk tissue it shall be of 100 pesos.

Chairs of bent wood, with cane backs exceeding 1·05 metres in height, shall be increased by 20%.

(2) Easy chairs with arms, similar to the respective kind of chairs, shall be appraised as the latter, with an increase of 50%, and arm chairs, not upholstered, shall, according to kind, enjoy a reduction of 20% when not specially mentioned in that condition. Easy chairs covered in white shall be appraised with an increase of 7 pesos each. This increase shall be at the rate of 10 pesos for those covered with tissues of wool or of wool and cotton, of 11 pesos for those covered with tissues of wool and silk or with morocco leather, and of 14 pesos for those covered with silk.

(3) The evaluation for folding easy chairs shall, according to kind, be increased by 20%.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif Peso c.
2897	Revolving, American, of beech, ash, or walnut, with or without cane.....doz.	30 00	48	—
2898	The same, German or from other countries, of beech or bent wood, with or without cane, plain or carved .....doz.	40 00	48	—
2899 ‡	The same, mahogany, jacaranda, oak or walnut, plain or carved .....doz.	70 00	48	—
3000	Mechanical. iron frames, cushions covered with oilcloth or wool, wool and cotton, or wool and silk.... . .....each	15 00	48	—
3001	The same, cushions covered with leather or silk ....each	20 00	48	—
3002	Of iron, garden, with straight or curved cleats ....each	25 00	48	—
	Sofas: (1)			
3003	Skeleton, for upholstering, of white wood, beech, mahogany, jacaranda, oak or walnut, plain or with slight carving..each	8 00	48	—
3004	The same, with medium carving .. ,,	12 00	48	—
3005	The same, with heavy carving	according to appraisement.	48	—
3006	American, beech, cane seats.....each	8 00	48	—
3007	American, beech, cane seats and backs, either 1, 2 or 3 medallions, plain....each	12 00	48	—
3008	Of bent wood, up to 3 medallions, without cane backs .....each	5 00	48	—
3009	The same, with cane backs ..... ,,	8 00	48	—
3010	The same, with or without cane backs, the backs being 1.16 metre at the highest part .....each	12 00	48	—
3011	Of beech, jacaranda, mahogany, oak or walnut, German or from other countries, cane seats or backs, either 1, 2 or 3 medallions, plain .....each	20 00	48	—
3012	The same, with slight carving.... ,,	26 00	48	—
3013	The same, with medium carving .. ,,	30 00	48	—
3014	The same, with heavy carving	according to appraisement.	48	—
3015	The same, inlaid with bronze, ivory, mother-of-pearl, gilt in part or in whole, plain or carved ... .each	40 00	48	—
3016	Special shapes	according to appraisement.	48	—
3017	Or benches, iron frames, with straight or curved cleats .....each	8 00	48	—
3018	Stools: Piano, of mahogany, jacaranda, oak, walnut, or imitations of these woods, German or from other countries, plain or carved, with or without cane ..... each	4 00	48	—
3019	The same, with any kind of upholstering .....each	10 00	48	—
3020	The same, of bent wood ..... .doz.	24 00	48	—
3021	Of beech or ash, American, for restaurants .....doz.	6 00	48	—
3022	The same, beech or bent wood .. ,,	10 00	48	—
3023	The same, mahogany, jacaranda. oak or walnut.....doz.	20 00	48	—
3024	High, American, with or without backs, for desks ....doz.	15 00	48	—
3025	The same, German, beech or bent wood ,,	30 00	48	—
3026	Stools, called pouffs, imitation bamboo, or other forms, gilt wholly or in part, with or without cane, up to 60 centimetres diameter of seat.... ..... doz.	30 00	48	—
3027	The same, inlaid with ivory or bronze or carved .....doz.	40 00	48	—
3028	The same, larger size (2)	according to appraisement.	48	—
3029	Towel racks: up to 50 centimetres in length, hanging .....doz.	3 00	48	—
3030	Hanging, other sizes ..... ,,	6 00	48	—
3031	Standing, beech, plain or with slight carving.....doz.	12 00	48	—
3032	Mahogany, jacaranda, oak or walnut, plain or slightly carved .....each	2 50	48	—
3033	Toilet stands: to place upon a table, of mahogany, jacaranda, oak or walnut, up to 50 centimetres long, with 1 or 2 drawers, plain or slightly carved....each	3 00	48	—
3034	The same, up to 80 centimetres in length each	8 00	48	—
3035	With feet, with or without marble tops, from any country, plain or carved ..each	6 00	48	—
3036	Psyche style (will be appraised at the same rate as chests of drawers with mirrors).			

Notes. 1.—Furniture imitating any enumerated article, with the exception of furniture of painted pine, shall be appraised at the same rate as the furniture imitated.

2.—Furniture with mouldings and plain turned work shall be considered as plain furniture.

3.—Furniture with heavy mouldings and carving of jacaranda shall be appraised, according to kind, with an increase of 10%.

4.—Ebony furniture shall be appraised with an increase of 20%.

5.—Furniture, the interior of which, even in the drawers, is of pine or poplar, clearly visible, as well as furniture with carving of composition, shall be appraised with a reduction of 10%.

6.—Furniture, although not fitted together, imported neither waxed, varnished nor painted, shall enjoy a reduction of 20% on the appraisement of the same article finished but not fitted together.

7.—Slightly carved furniture shall be appraised with an increase of 10%. This increase shall be 20% if adorned with medium carving, and heavily carved furniture shall be dutiable according to the value assigned thereto by the Customs.

‡ There are no items numbered from 2900 to 2999.

(1) Sofas, not upholstered, shall, according to kind, enjoy a reduction of 20% provided that they be not specially mentioned in that condition. All sofas covered in white shall, according to kind, be appraised with an increase of 20 pesos each. The evaluation of sofas covered with woollen tissue shall, according to kind, be increased by 25 pesos each. This increase shall be at the rate of 30 pesos each for those covered with tissues of wool and silk or with morocco leather, and of 40 pesos each for those covered with silk tissue.

(2) When imported uncovered, these stools shall, according to kind, enjoy a reduction of 20%.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c
	TRIMMINGS. (1)			
	Loops of cotton:			
3037	Up to 20 centimetres (2).....doz.	1 50	31	—
3038	Up to 30 ,, ... ,,	2 50	31	—
	Loops of wool:			
3039	Up to 15 ,, ... ,,	2 00	31	—
3040	Up to 20 ,, ... ,,	3 20	31	—
3041	Up to 25 ,, ... ,,	4 50	31	—
3042	Up to 30 ,, ... ,,	6 00	31	—
3043	Up to 35 ,, ... ,,	9 00	31	—
	Loops of wool and silk:			
3044	Up to 15 centimetres ..... ,,	2 50	31	—
3045	Up to 20 ,, ... ,,	4 00	31	—
3046	Up to 25 ,, ... ,,	6 00	31	—
3047	Up to 30 ,, ... ,,	8 00	31	—
3048	Up to 35 ,, ... ,,	12 00	31	—
	Loops of silk:			
3049	Up to 15 centimetres ..... ,,	4 00	31	—
3050	Up to 20 ,, ... ,,	7 00	31	—
3051	Up to 25 ,, ... ,,	10 00	31	—
3052	Up to 30 ,, ... ,,	14 00	31	—
3053	Up to 35 ,, ... ,,	20 00	31	—
	Tassels of cotton: (3)			
3054	Up to 15 centimetres ..... ,,	6 50	31	—
3055	Up to 25 ,, ... ,,	1 50	31	—
3056	Up to 35 ,, ... ,,	2 50	31	—
	Tassels of wool: (4)			
3057	Up to 10 centimetres ..... ,,	0 60	31	—
3058	Up to 15 ,, ... ,,	0 80	31	—
3059	Up to 20 ,, ... ,,	1 50	31	—
3060	Up to 25 ,, ... ,,	2 00	31	—
3061	Up to 30 ,, ... ,,	2 50	31	—
3062	Up to 35 ,, ... ,,	3 50	31	—
	Tassels of wool and silk: (5)			
3063	Up to 10 centimetres ..... ,,	1 00	31	—
3064	Up to 15 ,, ... ,,	1 50	31	—
3065	Up to 20 ,, ... ,,	2 00	31	—
3066	Up to 25 ,, ... ,,	2 50	31	—
3067	Up to 30 ,, ... ,,	3 00	31	—
3068	Up to 35 ,, ... ,,	4 00	31	—
	Tassels of silk: (6)			
3069	Up to 10 centimetres ..... ,,	1 50	31	—
3070	Up to 15 ,, ... ,,	2 40	31	—
3071	Up to 20 ,, ... ,,	3 60	31	—
3072	Up to 25 ,, ... ,,	4 00	31	—
3073	Up to 30 ,, ... ,,	6 00	31	—
3074	Up to 35 ,, ... ,,	9 00	31	—
3075	Buttons: of cotton, from 5 to 20 millimetres in diameter .....gross	0 15	31	—
3076	Of wool or oilcloth, up to 20 millimetres in diameter .....gross	0 25	31	—
3077	Of silk, wool and silk, or leather, same in diameter .....gross	0 40	31	—
3078	With fringes (shall, according to kind, be appraised double) .....gross	—	31	—
	Cords of cotton:			
3079	Up to 7 millmetr. in diam...100 metres	0 30	31	—
3080	Up to 10 ,, .. ,,	0 50	31	—
3081	Up to 15 ,, .. ,,	0 80	31	—
3082	Up to 20 ,, .. ,,	1 00	31	—
3083	Up to 30 ,, .. ,,	2 00	31	—
	Cords of wool:			
3084	Up to 7 ,, .. ,,	1 00	31	—
3085	Up to 10 ,, .. ,,	2 00	31	—
3086	Up to 15 ,, .. ,,	3 00	31	—
3087	Up to 20 ,, .. ,,	4 00	31	—
3088	Up to 30 ,, .. ,,	7 00	31	—
	Cords of wool and silk:			
3089	Up to 7 millmetr. in diam.. ,,	1 80	31	—
3090	Up to 10 ,, .. ,,	3 00	31	—
3091	Up to 15 ,, .. ,,	4 00	31	—
3092	Up to 20 ,, .. ,,	6 00	31	—
3093	Up to 30 ,, .. ,,	8 00	31	—
	Cords of silk:			
3094	Up to 7 ,, .. ,,	3 50	31	—
3095	Up to 10 ,, .. ,,	6 00	31	—
3096	Up to 15 ,, .. ,,	9 00	31	—
3097	Up to 20 ,, .. ,,	14 00	31	—
3098	Up to 30 ,, .. ,,	20 00	31	—
	Plaits of cotton:			
3099	Up to 20 millmetr. in width ,,	0 50	31	—
3100	Up to 35 ,, ,,	1 00	31	—
3101	Up to 60 ,, ,,	3 00	31	—

(1) Trimmings for upholsterers always contain cotton.

(2) The size of the loops is determined by the length of the tassels.

(3) Tassels trimmed with rosettes shall be appraised with an increase of 20%.

(4) Tassels with fringes of pure wool are considered as woollen tassels.

(5) Are considered as tassels of wool those with fringes partly of silk and partly of wool.

(6) Tassels with fringes of pure silk are considered as tassels of silk.

5TH SECTION.—Furniture and Upholstery—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
	Of wool:			
3102	Up to 15 millmetr. in width..100 metres	1 50	31	—
3103	Up to 30 ,, ,,	2 00	31	—
3104	Up to 40 ,, ,,	3 00	31	—
3105	Up to 60 ,, ,,	6 00	31	—
	Of wool and silk:			
3106	Up to 15 millmetr. in width ,,	2 00	31	—
3107	Up to 20 ,, ,,	3 00	31	—
3108	Up to 40 ,, ,,	5 00	31	—
3109	Up to 60 ,, ,,	10 00	31	—
	Of silk:			
3110	Up to 15 millmetr. in width ,,	2 50	31	—
3111	Up to 30 ,, ,,	5 50	31	—
3112	Up to 45 ,, ,,	10 00	31	—
3113	Up to 60 ,, ,,	15 00	31	—
	Fringes of cotton:			
3114	Up to 10 centimetres in width ..metre	0 05	31	—
3115	Up to 20 ,, .. ,,	0 20	31	—
3116	Up to 30 ,, .. ,,	0 30	31	—
	Fringes of wool:			
3117	Up to 8 centimetres in width .. ,,	0 07	31	—
3118	Up to 12 ,, .. ,,	0 14	31	—
3119	Up to 16 ,, .. ,,	0 20	31	—
3120	Up to 20 ,, .. ,,	0 35	31	—
3121	Up to 30 ,, .. ,,	0 50	31	—
	Fringes of wool and silk:			
3122	Up to 8 centimetres in width .. ,,	0 12	31	—
3123	Up to 12 ,, .. ,,	0 20	31	—
3124	Up to 16 ,, .. ,,	0 30	31	—
3125	Up to 20 ,, .. ,,	0 50	31	—
3126	Up to 30 ,, .. ,,	0 80	31	—
	Fringes of silk:			
3127	Up to 8 centimetres in width .. ,,	0 16	31	—
3128	Up to 12 ,, .. ,,	0 35	31	—
3129	Up to 16 ,, .. ,,	0 60	31	—
3130	Up to 20 ,, .. ,,	1 00	31	—
3131	Up to 30 ,, .. ,,	2 00	31	—
	Slides or rings of wool, or wool and silk:			
3132	Up to 4 centimetres in diameter, for curtain loops.....doz.	1 00	31	—
3133	Up to 6 centimetres in diameter .. ,,	1 50	31	—
	Slides or rings of silk:			
3134	Up to 4 centimetres in diameter .. ,,	1 50	31	—
3135	Up to 6 ,, .. ,,	2 00	31	—
	Rosettes of wool, or wool and silk:			
3136	Up to 6 centimetres in diameter .. ,,	0 50	31	—
3137	Up to 10 ,, .. ,,	1 00	31	—
	Rosettes of silk:			
3138	Up to 6 centimetres in diameter .. ,,	2 00	31	—
3139	Up to 10 ,, .. ,,	3 00	31	—
	TISSUES AND MATERIALS FOR UPHOLSTERERS.			
3140	Carpets (20 % in addition to the evaluation of frieze, according to kind) (see Nos. 3165-3167).	—	31	—
3141	Webbing of hemp or jute, for upholsterers 100 metres	2 00	31	—
3142	Curtains: Of muslin or cotton tulle, embroidered, up to 4 metres in length and 144 centimetres in width .....pair	2 00	31	—
3143	The same, from 145 to 168 centimetres in width .....pair	4 00	31	—
3144	The same, from 169 to 192 centimetres in width .....pair	7 00	31	—
3145	The same, from 193 to 216 centimetres in width .....pair	10 00	31	—
3146	The same, over 216 centimetres in width..... .....pair in proportion		31	—
3147	For portières (see Nos. 797-802).			
3148	Hair, curled: For furniture .....kilog.	0 60	31	—
3149	Vegetable, curled, for furniture.. ,,	0 05	31	—
	Tissues of horsehair:			
3150	Plain, for furniture, from 57 to 62 centimetres in width .....metre	0 60	31	—
3151	The same, figured ..... ,,	0 80	31	—
3152	Tow, for furniture.....kilog.	0 06	31	—
3153	Tissues: Of jute or jute and cotton.. ,,	1 25	31	—
3154	Of cotton or linen and cotton.... ,,	1 50	31	—
3155	Of cotton and wool ..... ,,	2 00	31	—
3156	Of pure wool ..... ,,	2 50	31	—
3157	Called reps, of wool and cotton, with silk stripes, up to 120 centimetres in width.....metre	1 00	31	—
3158	Of wool and cotton, with silk figures, up to 120 centimetres in width ....metre	1 50	31	—
3159	Called reps, of silk, with cotton warp, up to 120 centimetres in width ....metre	1 80	31	—
3160	Called silk brocade, with warp of cotton or linen, up to 120 centimetres in width.....metre	2 50	31	—
3161	Called Genoese satin plush or velvet, of silk, with cotton warp .....kilog.	15 00	31	—
3162	The same, velvet or damask, of pure silk.....kilog.	23 00	31	—
3163	Utrecht velours or velvet of wool with cotton warp, plain or figured, up to 60 centimetres in width..... .....metre	1 20	31	—
3164	Of animal hair, pure or mixed with jute or cotton, plain or figured, of all widths .....metre	1 20	31	—
	Frieze:			
3165	Hemp & cotton, called madras..sq.metre	0 40	31	—
3166	Sheared, one metre in width.. ,,	2 00	31	—
3167	Looped and Brussels ..... ,,	1 00	31	—

Note.—Bands and borders ("*guardas*") shall, according to their width be appraised as the component tissue.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
	6TH SECTION.			
	SHOEMAKERS' WARES, SADDLERY AND SKINS.			
3168	Slippers, men's, women's or children's dozen pairs	2 10	48	—
3169	Shoe laces: Of silk or silk and cotton, up to 1 metre .....gross	1 60	31	—
3170	Of linen, pure or mixed with cotton ,,	0 30	31	—
3171	Saddle-trees, not trimmed, with springs and seats for phaetons and tilburies, for men, women, or children .....dozen	10 00	31	—
	Harness or trappings:			
3172	For one-horse carriages, with black or tinned iron buckles.....set	25 00	48	—
3173	The same, for two-horse cartiages .. ,,	55 00	48	—
3174	For one-horse carriages, with buckles of nickeled or silvered bronze .....set	35 00	48	—
3175	The same, for two-horse carriages.. ,,	80 00	48	—
3176	Whip lashes ("azoteras") .....dozen	2 40	48	—
3177	Sheep skins (see No. 3252).			
	Bags or portmanteaux:			
3178	Of sheep skin or cloth, lined with cardboard, paper or tissue, assorted ....each	3 00	48	—
3179	Of leather or cow skin..... ,,	6 00	48	—
3180	Varnish, black or reddish-brown, for shoes, in vials of 40 grammes.....dozen	1 50	31	—
3181	Cruppers of leather..... ,,	3 00	48	—
3182	Calf skins (see Nos. 3250 and 3251).			
3183	Blacking: "Nubian," in bottles containing up to 100 grammes.....dozen	1 20	31	—
3184	Liquid, any other brand, for shoes, in bottles containing up to 120 grammes.doz.	0 60	31	—
3185	In tin or wooden boxes ..... ,,	0 25	31	—
3186	In glass bottles ..... ,,	0 60	31	—
3187	Copper or bronze water, vegetable varnish and oil, for harness and harness fittings only, in bottles containing up to ¾ litre.doz.	3 20	31	—
	Top-boots or half-boots:			
3188	Men's, of all kinds, with single or double soles .....dozen pairs	40 00	48	—
3189	Riding ("granaderas"), of all kinds ,,	50 00	48	—
3190	The same, children's..... ,,	20 00	48	—
3191	For women and children (see Boots below).			
	Boots:			
3192	Men's, leather, with double soles, doz. pairs	30 00	48	—
3193	Men's, lasting, with double soles ,,	20 00	48	—
3194	Women's, of silk or silk mixture ,,	32 00	48	—
3195	Women's, button or lace, of beaver cloth, single sole and low heel, dozen pairs	10 00	48	—
3196	Of leather, or material other than silk or silk mixture, with single or double soles.....dozen pairs	15 00	48	—
3197	Children's, of leather, or material other than silk or silk mixture, thin sole, no heel or low-heeled, elastic, button or lace, up to No. 26 .....dozen pairs	4 00	48	—
3198	Or small boots, for children, of silk or silk mixture, from Nos. 20 to 26..doz. pairs	22 00	48	—
3199	The same, from Nos. 27 to 32. ,,	24 00	48	—
3200	Or small bootees, children's, elastic, button or lace, of leather or tissue other than silk or silk mixture, with single or double soles, from Nos. 20 to 26..doz. pairs	9 00	48	—
3201	The same, from Nos. 27 to 32.. ,,	12 00	48	—
3202	Boys', from Nos. 33 to 36.... ,,	15 00	48	—
	Buttons, shoe:			
3203	China or composition .....gross	0 07	31	—
3204	The same, metal, of all kinds.... ,,	0 15	31	—
3205	Muzzles: Of leather .....dozen	10 00	48	—
3206	Of hemp, common..... ,,	2 00	48	—
3207	Tacks, shoe makers' (see Nos. 3239 to 3242).			
3208	Head stalls: With double reins, of leather or patent leather .....dozen	24 00	48	—
3209	The same, of hemp or pita ..... ,,	12 00	48	—
3210	With single rein, of leather ..... ,,	7 00	48	
3211	Patent leather, with blinkers and front pieces of alloys .....dozen	30 00	48	—
3212	Handles, awl.....gross	2 00	31	—
3213	Screwdrivers, for shoe makers ("cabos para clavetear con tornillos").....dozen	0 60	31	—
3214	Shoe horns: Of horn or bone ..... ,,	0 60	31	—
3215	Of metal ..... ,,	1 20	31	—
	Boot legs or uppers:			
3216	Long, with counters .....dozen pairs	12 00	48	—
3217	The same, and those for half-boots, for repairing .....dozen pairs	6 00	48	—
	Toe pieces or quarters:			
3218	For elastic boots, of leather or cloth, for men or women .....dozen pairs	12 00	48	—
3219	Shoe makers' measures.....dozen	3 60	31	—
3220	Shoe brushes: Fine ..... ,,	1 50	48	—
3221	The same, common ..... ,,	0 60	48	—
3222	Wax, shoe makers' .....kilog.	1 00	31	—
3223	Bristles for shoe makers ..... ,,	4 00	31	—
3224	Girths: Of twine or leather, with buckles or rings .....dozen	10 00	48	—
3225	Of cord or leather, unfinished.... ,,	6 00	48	—
3226	Of wool, pure or mixed, complete ,,	4 00	48	—
3227	Or surcingles, wide, of wool, pure or mixed .....dozen	12 00	48	—
3228	Tape: Of linen, linen and cotton, or of pure cotton, for window blind slats or for boots 100 metres	2 00	31	—
3229	The same as above, for boot laces ,,	1 40	31	—
3230	Of cotton, for slippers ..... ,,	0 40	31	—
3231	Of silk or silk mixture, for shoe makers' binding, up to 15 millimetres in width 100 metres	0 80	31	—

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
3232	The same, of other widths (see Nos. 511 to 519).			
3233	Or bands, Astrakhan, up to 2 centimetres in width, for low shoes or slippers 100 metres	1 20	31	—
3234	Of other widths..... ..... in proportion		31	—
3235	Bands: Of hemp or pure or mixed cotton, up to 7 centimetres in width, for girths.. 100 metres	7 00	31	—
3236	The same, of other widths.....in proportion		31	—
3237	Bands: Of wool, linen, wool and cotton, up to 7 centimetres in width, for girths 100 metres	15 00	31	—
3238	The same of other widths ....in proportion		31	—
3239	Nails or tacks: Shoe makers', steel, including the paper wrapper.....kilog.	0 25	31	—
3240	Iron, common, including the paper wrapper ..... kilog.	0 09	31	—
3241	Bronze, shoe makers', including the paper wrapper.....kilog.	6 80	31	—
3242	Yellow metal, shoe makers', including the paper wrapper.. . ...kilog.	0 50	31	—
3243	Saddle, silvered ..... ,,	2 00	31	—
3244	Counters of cardboard or imitation leather, for boots and shoes ....kilog.	0 20	31	—
3245	Paring knives, shoe makers' (see No. 3285).			
	Patterns of canvas:			
3246	Of all kinds, with or without wool trimmings, and with or without heel pieces, for slippers .....dozen pairs	1 00	31	—
3247	The same, fine, according to samples, from No. 1 to 6.....dozen pairs	2 00	48	—
3248	Of plush, frieze or ferreting, for slippers dozen pairs	1 40	31	—
3249	Knives, shoe makers' (see No. 3285).			
	Hides and skins:			
3250	Calf, of any preparation not japanned, including the paper wrapper .....kilog.	1 60	44	—
3251	Calf, japanned, of any kind and number dozen	18 00	44	—
3252	Sheep or goat, japanned ..... ,,	10 00	44	—
3253	Sole leather and cow hide, japanned, of any number .....each	12 00	44	—
3254	Goat or kid, plain or grained....dozen	12 00	44	—
3255	Kid, small, for gloves ..... ,,	5 00	44	—
3256	Morocco, colored or black, chamois skins of all kinds, white French sheep skin, plain or imitation sheep skin..dozen	6 00	44	—
3257	Capybara .... ,,	12 00	44	—
3258	Sheep, common, raw ("en cascara") ,,	4 00	44	—
3259	Morocco, black or colored ..... ,,	16 00	44	—
3260	Hog .....each	4 00	44	—
3261	Cow hide, white or black ..... ,,	5 00	44	—
3262	Colt ..... ,,	3 00	44	—
3263	Colt, varnished, and hides called "crutones" .....each	6 00	44	—
3264	Sole leather in pieces.....kilog.	6 80	44	—
3265	Goat, with the hair .....dozen	24 00	44	—
3266	Sole leather of any kind and origin..each	8 00	44	—
3267	Elastic: Of pure or mixed silk, for boots and shoes .....metre	0 50	31	—
3268	Of wool, wool and cotton or linen mixed, or of pure cotton, for boots and shoes metre	0 32	31	—
3269	Pegs, shoe, wooden .....kilog.	0 07	31	—
3270	Stirrup leathers .....dozen pairs	4 00	48	—
3271	Cases of 8 awls, for saddlers .....dozen	2 00	31	—
3272	Belts, "fiadores," of patent leather with composition plate .....each	0 40	48	—
3273	Felt of wool or wool and cotton, for saddlers and shoe makers.....kilog.	1 50	31	—
3274	Mountings ("filetes") of white metal "platina," for harness or saddles..doz. pairs	3 00	31	—
3275	Chamois leather (see No. 3256).			
3276	Cloth: Woollen, for horse blankets ..kilog.	1 20	31	—
3277	Of linen or linen and cotton, for same kilog.	1 10	31	—
	Ornaments, harness, iron:			
3278	Black or tinned, for two horses, with or without hames .....set	5 00	31	—
3279	The same, for one horse	2 50	31	—
3280	Silvered, polished or of yellow metal, for two horses .....set	15 00	31	—
3281	The same, for one horse	7 50	31	—
	Buckles:			
3282	Of steel, lead or zinc, for shoes ..gross	0 40	31	—
3283	Of iron, tinned, for saddlers and hatters gross	0 60	31	—
3284	And accessories for harness, silvered, polished, or of yellow metal .....kilog.	2 00	31	—
3285	Tools: For shoe makers .....dozen	1 60	31	—
3286	For tanners and saddlers ..... ,,	6 00	31	—
3287	Thread: Colored, for shoe makers....kilog.	0 80	31	—
3288	Raw, for shoe makers' ..... ,,	0 50	31	—
3289	On spools of from 400 to 500 metres, for saddlers' sewing machines ....dozen	1 20	31	—
3290	Lasts: Shoe makers', assorted..dozen pairs	4 00	31	—
3291	The same, with soles ..... ,,	6 00	31	—
3292	With screws, stretching .....pair	1 50	31	—
3293	Common, stretching.... ..... ,,	1 20	31	—
3294	Or boot-trees, for riding boots .... ,,	2 50	31	—
3295	Or crimps and presses ..... ,,	0 70	31	—
3296	Unfinished, for men, women and children .....pair	0 21	31	—
3297	Oil cloth: Imitation leather, double or japanned.....metre of width	0 50	31	—
3298	Painted or gilt, on bombazine or thin cloth, black oil cloth, inferior, common and half-fine on bombazine, and imitation leather, black or colored....square metre	0 25	31	—
3299	Whipstocks, cart, plain or twisted, common, without lash .....dozen	3 00	31	—
3300	Whips: Riding, small, braided with thread, common and half-fine .....dozen	0 80	31	
3301	The same, braided with horsehair or leather .....dozen	5 00	31	—
3302	The same, whalebone, braided with horsehair .....dozen	11 00	31	—
3303	The same, with common cane handle and with lash .....dozen	9 00	31	—
3304	The same, whalebone handle, with lash dozen	18 00	31	—
3305	The same, small, of thread, common and half-fine, with metal mounts..dozen	1 50	31	—
3306	With sword or fine ornaments and those with silver parts (1) .....dozen	48 00	31	—
3307	Carriage, with whalebone or cane handle dozen	25 00	31	—
3308	The same, cane, braided with thread, or those called Perpignan .....dozen	12 00	31	—
3309	The same, of bamboo..... ,,	18 00	31	—
3310	The same, of hardwood, with ornaments of alloys .. ..dozen	12 00	31	—
3311	Other kinds	according to appraisement.	31	—
3312	Brass: White or yellow, in rods, for harness, carriage or saddle mountings.....kilog.	1 00	31	—
3313	Awls: Large and small, with handles..gross	3 00	31	—
3314	The same, without handles..... ,,	1 00	31	—
3315	Pack saddle frames ("lomillos") (see No. 3341).			
3316	Valises: Of canvas, frieze, oil cloth or hemp, assorted ....each	1 50	48	—
3317	Of leather, assorted ..... ,,	2 50	48	—
3318	Travelling or portmanteaus, assorted, of all kinds ..... each	3 00	48	—
3319	Saddle-cloths: Of printed cloth, felt, or felted tissue .....doz.	9 00	31	—
3320	Of imitation phoca skin ..... ,,	8 00	31	—
3321	Horse blankets: Complete, of wool or wool and cotton, assorted .....each	5 00	48	—
3322	Without girth, head piece, or breast leather strap (30 per cent. less)	—	48	—
3323	Eyelet punches, with screws .....doz.	12 00	31	—
3324	Morocco leather (see No. 3259).			
3325	Bows or tufts of ribbon, for shoes, with or without buckles .....doz. pairs	0 80	31	—
3326	Eyelets: Of metal, common, for shoe makers .....kilog.	1 10	31	—
3327	The same, with hooks ..... ,,	0 80	31	—
3328	Slide loops of leather, for harness, including packages .....kilog.	2 00	31	—
	Breast-plates:			
3329	Of patent leather, for horses.....each	2 50	48	—
3330	Of cow hide..... ,,	2 10	48	—
3331	Lined with canvas ..... ,,	1 60	48	—
3332	Pincers for eyelets .....doz.	6 00	31	—
3333	Soles: Of cork.....doz. pairs	0 30	31	—
3334	Wooden, for clogs ..... ,,	2 00	31	—
3335	For slippers, for men and boys ,,	0 90	48	—
3336	Soap powder, including wrappers, for shoe makers .....kilog.	0 10	31	—
3337	Breast straps: Of patent leather, with composition plate.....each	6 40	48	—
3338	Of leather, without metal ornaments ,,	2 00	48	—
3339	Polishers: Shoe makers', iron .....doz.	0 80	31	—
3340	Shoe makers', wood ..... ,,	0 60	31	—
3341	Harness ("recados"), ordinary, composed of 3 pieces .....each	5 00	48	—
3342	Reins: Carriage, leather, for 2 horses.. ,,	4 00	48	—
3343	The same, for 1 horse ..... ,,	2 00	48	—
3344	Knee caps, for horses, of leather or cloth doz.	5 00	48	—
3345	Punch pliers: Shoe makers' ..... ,,	6 00	31	—
3346	Or common punches, shoe makers', gross	3 20	31	—
3347	Bootjacks.....doz.	2 50	31	—
3348	Saddles: Cushion, also those of hog skin, padded or plain, with stirrup leathers, girth &c. and side saddles of all kinds..each	20 00	48	—
3349	Of split hog skin ("medio cuero") or other kinds .....each	9 00	48	—
3350	Backbands ("silletas") for tilburies .. ,,	2 00	48	—
3351	Sole leather (see No. 3253).			
3352	Boards or crimps ("cambras"), for boots and shoes (see No. 3295).			
3353	Heels: Wooden, for boots and shoes .doz. pairs	0 60	31	—
3354	Of leather or cardboard, for boots and shoes .....kilog.	0 70	48	—
3355	Cloth imitating leather .....metre	0 24	31	—
3356	Reins, carriage, plaited, of wool and cotton metre	0 10	31	—
3357	Paring knives, shoe makers' (see No. 3285).			
3358	Cow hides, white or black ....each	5 00	44	—
3359	Hames: Of iron, black or tinned.....pair	0 80	31	—
3360	Silvered, polished or bronzed .... ,,	2 40	31	—
3361	For cart harness.. ..... ,,	0 60	31	—
3362	Slippers: Of stamped cloth, chamois, morocco, frieze, plush, braided, and of list, of any quality and kind, without heels, or with heels of only 15 millimetres high on the inside .....doz. pairs	5 50	48	—

(1) Sword whips shall be subject to 51% of the evaluation.

6TH SECTION.—Shoemakers' Wares, Saddlery and Skins—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
3363	The same, with higher heels..doz.pairs	7 50	48	--
3364	Shoes: Men's, buttoned, laced or low, leather or cloth, single or double soles..doz. pairs	20 00	48	—
3365	Soldiers' brogans, buttoned or laced, nailed or sewn.....doz. pairs	10 00	48	—
3366	Women's, buttoned, laced or low, leather or tissue other than silk, single or double soles ....doz. pairs	15 00	48	—
3367	Women's, buttoned, laced, low, or with elastics, of very common prunello (according to sample) .....doz. pairs	9 00	48	—
3368	The same, of pure or mixed silk ,,	18 00	48	—
3369	Children's, buttoned, laced or low, of silk or silk mixture, from Nos. 20 to 32 doz. pairs	13 00	48	—
3370	Children's, of leather or any other material than silk or mixed with silk, single or double soles, from Nos. 21 to 26 doz. pairs	5 00	48	—
3371	The same, from Nos. 27 to 32 ,,	9 00	48	—
3372	The same, from Nos. 33 to 36 ,,	12 00	48	—
3373	The same, low or with flaps, with or without heels, single sole of leather, up to No. 20 .....doz. pairs	3 50	48	—
3374	Men's, women's and children's, of canvas, leather, or leather and canvas, with bempen soles .....doz. pairs	6 00	48	—
3375	Stirrup, for saddles ..... ,,	6 00	48	—
3376	Rubber, of all sizes .. .. ,,	5 00	48	—
3377	Or clogs, without elastic, for men and women .....doz. pairs	18 00	48	—
3378	The same, with elastic, for men and women .....doz. pairs	20 00	48	—
3379	The same for children ..... ,,	11 00	48	—
3380	The same, without elastic, for children doz. pairs	9 00	48	—
3381	Wooden, men's common .... ,,	4 00	48	—
3382	Wooden, with leather, unlined ,,	7 00	48	—
3383	Wooden, with leather, lined (1) ,,	10 00	48	—
3384	Slippers, common, men's and women's doz. pairs	2 50	48	—
3385	The same, for children ..... ,,	1 80	48	--

Note.—When goods mentioned in this Section are imported in glass bottles or flasks they shall be appraised with a rebate of 4%.

7TH SECTION.

MISCELLANEOUS ARTICLES, BUILDING MATERIALS, &c.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
3386	Lucern and other fodder .....100 kil.	*ad val.*	—	100
3387	Sawdust, for tanning ..... ,,	3 00	31	—
3388	Tiles: Of faience, glazed, from 121 to 225 square centimetres .....thousand	15 00	20	—
3389	Of clay, of all kinds ..... ,,	12 00	20	—
3390	Of Portland cement or hydraulic clay square metre	1 00	20	—
3391	Or mosaics, of terra cotta ,,	1 50	20	—
3392	Or mosaics, Venetian.... ,,	2 50	20	—
3393	Or mosaics, English or Valencian square metre	2 00	20	—
3394	Of marble, all sizes..... ,,	1 50	31	—
3395	Pipes: Of clay, English, up to 15 centimetres in diameter and up to 1 metre in length.. each	0 50	31	—
3396	The same, from 16 to 35 centimetres in diameter and up to 1 metre in length, each	1 20	31	—
3397	Of clay, French, up to 15 centimetres in diameter and 50 centimetres in length each	0 25	31	—
3398	The same, French, from 16 to 35 centimetres in diameter and up to 50 centimetres in length .....each	0 50	31	—
3399	Pit coal.* .....1,000 kil.	10 00	6	—
3400	Charcoal .....hectolitre	0 50	20	—
3401	Bark, tanning* .....100 kilog.	2 00	free.	—
	Odorless closets:			
3402	Of earthenware, with bowl .....each	2 00	31	—
3403	The same, without bowl, up to 15 centimetres in diameter .....each	0 50	31	--
3404	The same, over 15 centimetres in diameter.....each	1 00	31	—
3405	Bricks: Clay, hollow.....thousand	10 00	31	—
3406	Fire, for furnaces, of ordinary size ,,	25 00	31	—
3407	Firewood, split in logs ..... ,,	4 00	20	—
3408	Flowerpots: Of clay, up to 15 centimetres high .....hundred	2 50	31	—
3409	The same, from 16 to 25 centimetres high .....hundred	5 00	31	—
3410	The same, over 25 centimetres high ..to	according to appraisement.	31	—
3411	Lumber: Pine of all kinds, from 20 to 25 millimetres in thickness..100 sq. metres	30 00	20	—
3412	Pickets of teak ("teca"), 4 x 6 centimetres, up to 1 m. 20 centimetres in length.....thousand	40 00	20	
3413	Pickets of spruce, 25 x 80 millimetres, up to 1 m. 50 centimetres in length thousand	15 00	20	—
3414	Walnut, from 20 to 25 millimetres in thickness.....100 sq. metres	100 00	20	—
3415	Mahogany and jacaranda, same sizes as above.....100 sq. metres	160 00	20	—
3416	Ebony .....100 kilog.	14 00	20	—
3417	Planks and boards of hard wood, of all kinds, from 20 to 25 millimetres in thickness .....100 sq. metres	60 00	20	—
3418	From Punta Arenas, from 20 to 25 millimetres in thickness..100 sq. metres	40 00	20	—
3419	Pine boards, planed and grooved, from 20 to 25 millimetres in thickness 100 sq. metres	40 00	31	—
3420	Pine boards, up to 15 millimetres in thickness .....100 sq. metres	30 00	20	—
3421	The same, from 16 to 19 millimetres in thickness .....100 sq. metres	45 00	20	—
3422	Veneers of all kinds, including pine 100 sq. metres	12 00	20	—
3423	Veneers, thuja .....100 kilog.	5 00	20	—
3424	Rosewood veneers ..... ,,	8 00	20	—
3425	Rafters of hard wood, of all kinds, from 16 x 16 and up to 20 x 29 centimetres in thickness.....each	5 00	20	—
3426	The same over 29 x 29 centimetres in thickness.....each	10 00	20	—
3427	Logs of hard wood, of all kinds of from 16 x 16 and up to 29 x 29 centimetres in thickness, and not exceeding 3 m. 50 cent. in length.....each	2 00	20	—
3428	Logs of hard wood, over 29 x 29 centimetres in thickness and up to 3 m. 50 cent. in length .....each	4 00	20	—
3429	Tie beams of hard wood, of all kinds, up to 10 x 25 centimetres in thickness each	1 50	20	—
3430	Small joists of hard wood, in general, up to 12 x 12 centimetres in thickness, each	0 70	20	—
3431	Pieces of wood, for meat-salting houses hundred	25 00	20	—
3432	Cart stave rails..... ,,	4 00	20	—
3433	Shingles ..... ,,	2 50	20	—
3434	Reeds, "picanillas," and laths ,,	3 00	20	—
3435	Boat poles or starting poles .. ,,	25 00	20	—
3436	Palm.....each	1 00	20	—
3437	Poles, rough, up to 38 centimetres in diameter, measured at half the length each	6 00	20	—
3438	Poles for ships' masts, rough, over 38 centimetres in diameter, at half their length .....each	100 00	20	—
3439	Wheel hubs ("mazas") for carts, up to 30 centimetres in diameter.....pair	3 00	20	—
3440	The same, over 30 centimetres in diameter.....pair	5 00	20	—
3441	Cart bodies ("camas"), up to 39 centimetres high .....each	1 00	20	—
3442	The same, over 39 centimetres high ..	2 00	20	—
3443	Axletrees, large and small bends.. ,,	1 00	20	—
3444	Thresholds ("umbrales"), up to 25 x 25 centimetres in thickness .....each	1 00	20	—
3445	The same up to 25 x 50 centimetres in thickness.....each	2 00	20	--
3446	The same, from 40 x 40 centimetres in thickness and upwards .....each	4 00	20	—
3447	Bungs ("tarugos"), of carob and other wood.....pair	1 00	20	—
3448	Spokes, up to 20 x 20 centimetres in thickness.....each	0 30	20	—
3449	Spokes, up to 20 x 40 centimetres in thickness.....each	0 60	20	—
3450	Spokes, up to 40 x 40 centimetres in thickness.....each	1 20	20	—
3451	Sleepers, up to 13 x 25 centimetres in thickness, and up to 3 metres in length each	1 00	20	
3452	Logs of red quebracho, less than 1 metre in length for sawing*..... 1,000 kilogs.	5 00	free.	
3453	The same, pieces, for sawing* ,,	5 00	,,	
3454	Logs of white quebracho, up to 3 m. 10 centimetres in length ..... each	2 00	20	—
3455	The same, from 3 m. 15 centimetres to 6 metres in length ..... each	7 00	20	—
3456	The same, over 6 metres in length ,,	10 00	20	—
3457	Posts, half-posts and stakes for fences* hundred	30 00	10	—
3458	(Abolished).			
3459	Marble: Wrought, statues, monuments, or other works of art	according to appraisement.	31	—
3460	Polished.....100 kilog.	6 00	31	—
3461	Rough slabs, not polished.... ,,	2 50	31	—
3462	For furniture (see note to Nos. 2817 to 2823).			
3463	Stones: Paving, of all kinds.... hundred	4 00	31	—
3464	Rough, in blocks..... 1,000 kilogs.	1 00	31	—
3465	Curb... ..... lineal metre	1 00	31	—
3466	Flagstones.....sq. metre	1 00	31	—
3467	Millstones and grindstones.....pair	40 00	5	—
3468	Salt: Sea*.....hectolitre	0 50	6	—
3469	Rock*..... .. 1,000 kilog.	10 00	6	—
3470	Tiles, roofing of all kinds..... thousand	30 00	20	—
3471	Roman & Portland cement (1) 100 kil. gross	1 60	20	—
3472	Fire clay..... ..	3 00	20	—
3473	Gypsum or plaster of Paris, in powder or lumps.....100 kil. gross	1 50	20	—

Tare and waste allowances.

Tiles, ceramic.....	4%
.. common, Marseilles. Havre, for roofing, hollow clay bricks and pipes of all kinds	15%

(1) Wooden shoes for children shall, according to kind, be appraised at one-half these rates.

(1) Hydraulic lime is dutiable according to this number. (Customs Circular of July 16, 1902.)

Nos.	Goods.		Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
	Fireclay bricks for furnaces				5%
	Hard wood and pine wood, appraised per sq. metre				3%
	White marble slabs, unfinished, shall be appraised with a reduction of 1 centimetre on their superficial measure.				

8TH SECTION.

DRUGS AND CHEMICAL PRODUCTS.

Nos.	Goods.		Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
3474	Oil: Almond	kilog.	0 60	—	0 10
3475	Castor, sesamum and earthnut	,,	0 24	—	0 10
3476	Cod liver, in kegs or tins	,,	0 30	48	—
3477	Croton	,,	3 00	—	0 10
3478	Laurel	,,	0 80	—	0 10
3479	Walnut (see No. 1027).				
3480	Cade	,,	0 30	48	0 10
3481	Acetates: Of copper	,,	0 80	48	—
3482	Of lead, crystallized	,,	0 20	48	—
3483	Of soda, potash or zinc	,,	1 00	48	—
3484	Aloes	,,	0 30	48	—
3485	Acids: Acetic, crystallizable	,,	0 80	48	—
3486	The same, commercial	,,	0 20	48	—
3487	Benzoic	,,	5 00	48	—
3488	Boric	,,	0 40	48	—
3489	Hydrocyanic, medicinal	,,	6 00	48	—
3490	Citric	,,	1 20	48	—
3491	Hydrochloric or pure muriatic*	,,	0 30	8	—
3492	The same, commercial*	,,	0 07	8	—
3493	Chromic, crystallized	,,	4 00	48	—
3494	Phenic, crystallized	,,	0 50	48	—
3495	The same, pure	,,	1 20	48	—
3496	The same, liquid, impure	,,	0 30	48	—
3497	Gallic	,,	4 00	48	—
3498	Lactic	,,	5 00	48	—
3499	Nitric, commercial*	,,	0 26	8	—
3500	The same, pure*	,,	0 50	8	—
3501	Oxalic	,,	0 30	48	—
3502	Picric	,,	1 50	48	—
3503	Pyrogallic	,,	12 00	48	—
3504	Pyroligneous	,,	0 20	48	—
3505	Salicylic	,,	4 00	48	—
3506	Sulphuric commercial*	,,	0 07	8	—
3507	The same, pure*	,,	0 25	8	—
3508	Tannic	,,	1 80	48	—
3509	Tartaric	,,	0 80	48	—
3510	Valerianic	,,	7 00	48	—
3511	Aconite and its salts	gramme	0 40	48	—
3512	Gallnuts	kilog.	0 50	96	—
3513	Agaric, white	,,	1 20	48	—
3514	Orange-flower water, in demijohns and in cans	litre	0 20	48	—
3515	Waters distilled from plants of all kinds	,,	0 30	48	—
3516	Camphor	kilog.	0 70	48	—
3517	Alcohol: Rectified (see No. 8)	litre	0 25	48	—
3518	Pure	,,	0 50	48	—
3519	Alcoholates and alcoholatures	,,	1 00	48	—
3520	Cotton: Raw	kilog.	0 50	31	—
3521	Gun	,,	6 00	48	—
3522	Medicinal, of all kinds	,,	1 00	48	—
3523	Musk	hectogr.	50 00	48	—
3524	Alum: Common	kilog.	0 03	48	—
3525	Calcined	,,	0 40	48	—
3526	Poppies (heads of)	,,	0 50	48	—
3527	Ambergris	hectogr.	60 00	48	—
3528	Ammonia, liquid	kilog.	0 25	48	—
3529	Annatto paste	,,	0 70	48	—
3530	†Aniline and its compounds	,,	3 50	96	—
3531	Antimony: Metallic	,,	0 50	48	—
3532	Diaphoretic	,,	1 20	48	—
3533	Antipyrine	,,	20 00	48	—
3534	Arseniate: Of ammoniac	,,	3 00	48	—
3535	Of copper	,,	1 00	48	—
3536	Of iron	,,	3 00	48	—
3537	Of potash, or soda, for the arts	,,	0 60	48	—
3538	The same medicinal	,,	1 60	48	—
	Arsenic:				
3539	White (arsenious acid), commercial	,,	0 05	48	—
3540	The same, medicinal	,,	0 50	48	—
3541	Asphalt	,,	0 20	48	—
3542	Asparagine	hectogr.	5 00	48	—
3543	Atropine and its salts	gramme	0 40	48	—
3544	Sugar candy	kilog.	0 40	48	—
3545	Of milk	,,	0 50	48	—
3546	Sulphur: Yellow, of antimony	,,	1 20	48	—
3547	Pulverized (see No. 98).				
3548	Balsam: Of copaiba	,,	1 20	48	—
3549	Of Fioraventi	litre	1 50	48	—
3550	Of Peru and Tolu	kilog.	3 00	48	—
3551	Soothing	,,	1 00	48	—
3552	Varnish: For photography	,,	3 00	31	—
3553	For lithography	,,	1 60	31	—
3554	Juniper berries	,,	0 20	48	—
3555	Elderberries (1)	,,	0 30	96	—
3556	Benzoin: Amygdaloidal	,,	1 20	48	—
3557	Ordinary	,,	0 80	48	—
3558	Benzine	,,	0 16	48	—
3559	Bismuth, metallic	,,	4 00	48	—
3560	Bole, Nancy	,,	0 60	48	—
3561	Borax	,,	0 25	48	—
3562	Bromoform	hectogr.	5 00	48	—
3563	Bromide: Of camphor	kilog.	5 00	48	—
3564	Of cadmium	,,	5 00	48	—
3565	Of ammonia	,,	3 00	48	—
3566	Of potash	,,	1 50	48	—
3567	Of sodium	,,	2 50	48	—
3568	Cadmium, metallic	,,	6 00	48	—
3569	Caffein and its salts	hectogr.	5 00	48	—
3570	Lime, Vienna	kilog.	0 20	48	—
3571	Calamine	,,	0 20	48	—
3572	Calomel (protochloride of mercury)	,,	1 80	48	—
3573	Cinnamon bark, Ceylon	,,	1 00	48	—
3574	Cantharides	,,	3 00	48	—
3575	Cassia	,,	0 35	48	—
3576	Capsules: Medicinal, loose	,,	3 00	48	—
3577	Of copaiba, loose	,,	1 50	48	—
3578	Boneblack	,,	0 14	48	—
3579	Carbonate: Of baryta	,,	0 40	48	—
3580	Of strontia and ammonium	,,	0 35	48	—
3581	Of iron	,,	0 50	48	—
3582	Of lime or prepared chalk	,,	0 25	48	—
3583	Of potash, pure	,,	0 30	48	—
3584	(Sub) of potash	,,	0 12	48	—
3585	(Bi) of potash	,,	0 50	48	—
3586	(Sub) of soda crystallized	,,	0 06	48	—
3587	(Bi) of soda	,,	0 08	48	—
3588	(Bi) of soda, pure	,,	0 50	48	—
3589	Of magnesia	,,	0 30	48	—
3590	Carmine: Of all kinds	,,	12 00	96	—
3591	Liquid	,,	1 50	48	—
3592	Castoreum	,,	15 00	48	—
3593	Catechu (Japanese earth)	,,	0 10	48	—
3594	Ergotized rye	,,	1 00	48	—
3595	Wax: Animal, white and yellow	,,	0 60	31	—
3596	Vegetable or mineral, white or yellow	kilog.	0 40	31	—
3597	Cyanide of potash: For the arts	,,	1 00	48	—
3598	Of mercury	,,	6 00	48	—
3599	Citrate: Of magnesia	,,	1 00	48	—
3600	Of ammoniacal iron	,,	2 40	48	—
3601	Of ammoniacal iron and quinine	,,	20 00	48	—
3602	Chloral hydrate	,,	3 00	48	—
3603	Chlorate: Of potash	,,	0 40	48	—
3604	For use in industries*	,,	0 40	5	—
3605	Chloroform	litre	2 40	48	—
3606	Of pure ammonia	kilog.	1 50	48	—
3607	For the arts (sal ammoniac)	,,	0 30	48	—
3608	Of antimony, liquid	,,	0 30	48	—
3609	Pure	,,	3 00	48	—
3610	The same, for the arts	,,	0 60	48	—
3611	Of lime, for the arts*	,,	0 10	free.	
3612	Chloride: Of iron, liquid (per)	,,	0 40	48	—
3613	Of pure calcium	,,	0 40	48	—
3614	The same, for the arts	,,	0 04	48	—
3615	Of mercury (bi) (corrosive sublimate)	kilog.	1 80	48	—
3616	Of gold and sodium	gramme	0 40	48	—
3617	Of gold	,,	0 50	48	—
3618	Of pure zinc	kilog.	3 00	48	—
3619	Of zinc, for the arts	,,	0 50	48	—
3620	Cocaine and its salts	gramme	0 30	48	—
3621	Cochineal	kilog.	1 50	48	—
3622	Codeine and its salts	gramme	0 20	48	—
3623	Isinglass	kilog.	3 50	48	—
3624	Colchicum, bulbs of	,,	0 80	48	—
3625	Collodion: Photographic	,,	2 00	48	—
3626	Medicinal	,,	2 00	48	—
3627	Colophony	,,	0 06	48	—
3628	Colocynth	,,	1 50	48	—
3629	Colours: Vegetable, in paste	,,	1 50	96	—
3630	Vegetable, liquid	,,	0 30	96	—
3631	Barks: Cascarilla	,,	0 80	48	—
3632	Orange	,,	0 20	48	—
3633	Cinchona, grey	,,	1 50	48	—
3634	Cinchona, of other kinds	,,	0 60	48	—
3635	Quillaia	,,	0 06	48	—
3636	Medicinal, not specified	,,	0 60	48	—
3637	Cream: Of tartar	,,	0 50	48	—
3638	Soluble	,,	1 20	48	—
3639	Creosote: Pure	,,	3 00	48	—
3640	Commercial	,,	1 50	48	—
3641	Chalk, prepared (see No. 3582).				
3642	Chromate: (Bi) of potash	,,	0 50	48	—
3643	Yellow	,,	0 80	48	—
3644	Quassia (shavings of)	,,	0 30	48	—
3645	Cubebs	,,	0 50	48	—
3646	Turmeric	,,	0 20	48	—
3647	Dextrin	,,	0 25	48	—
3648	Diascordium	,,	3 00	48	—
3649	Digitaline and its salts	gramme	0 35	48	—
3650	Dynamite*	kilog.	0 80	20	—
3651	Bittersweet (stalks of)	,,	0 25	48	—
3652	Elaterium	gramme	0 70	48	—
3653	Emetine	,,	1 00	48	—
3654	Plasters, medicinal	kilog.	1 00	48	—
3655	Ergotine	,,	15 00	48	—
3656	Scammony	,,	12 00	48	—
3657	Squills	,,	0 70	48	—
3658	Essence: Of bitter almonds	,,	10 00	48	—
3659	Of angelica	,,	15 00	48	—
3660	Of anise	,,	5 00	48	—
3661	Of neroli	hectogr.	6 00	48	—
3662	Of bergamot	kilog.	8 00	48	—
3663	Of Ceylon cinnamon	,,	20 00	48	—
3664	Of common cinnamon	,,	4 00	48	—
3665	Of cedar	,,	4 00	48	—
3666	Of cloves	,,	8 00	48	—
3667	Of geraniums	,,	8 00	48	—
3668	Of lemons	,,	5 00	48	—

† By Art. 2 of Law dated June 11, 1901, Aniline shall be dutiable at the rate of 5 % *ad valorem*.

(1) The appraisement of the under-mentioned products shall be double that assigned to drugs: Privet ("mahonia"), ginger, myrtle and phytolacca berries, log-wood, Brazilian wood, Pernambuco wood, mulberry wood, alcoholic extracts from vegetable dyeing substances, dyeing plants ("pastos"), caramel, robs, aniline and its derivatives, walnut and gallnut infusions, althea, ammoniacal cochineal, carmine and wall wort.

NTH SECTION—Drugs and Chemical Products—continued.

Nos.	Goods.		Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
	Essence:				
3669	Of camomile	hectogr.	5 00	48	—
3670	Of melissa	kilog.	8 00	48	—
3671	Of peppermint	,,	12 00	48	—
3672	Of common mint	,,	8 00	48	—
3673	Of mustard	,,	20 00	48	—
3674	Of roses	hectogr.	20 00	48	—
3675	Of rue or savin	kilog.	9 00	48	—
3676	Of lavender	,,	6 00	48	—
3677	Of wormwood	,,	12 00	48	—
3678	Of sandalwood	,,	10 00	48	—
3679	Of medicinal turpentine	,,	0 40	48	—
3680	Of other kinds, not specified	,,	4 00	48	—
3681	Artificial, of all kinds	,,	2 50	48	—
3682	Eserine and its compounds	gramme	2 00	48	—
3683	Spermaceti	kilog.	0 80	48	—
3684	Sponges, prepared	,,	7 00	48	—
3685	Storax: Liquid	,,	1 00	48	—
3686	Solid	,,	1 50	48	—
3687	Strychnine and its salts	hectogr.	5 00	48	—
3688	Ether: Acetic	litre	1 50	48	—
3689	Amylic	,,	10 00	48	—
3690	Hydrochloric	,,	1 50	48	—
3691	Œnanthic	,,	10 00	48	—
3692	Nitric	,,	1 50	48	—
3693	Sulphuric	,,	0 70	48	—
3694	Extract: Of aconite	kilog.	5 00	48	—
3695	Of logwood	,,	0 20	48	—
3696	Of ipecacuanha	,,	30 00	48	—
3697	Of opium	,,	30 00	48	—
3698	Of licorice	,,	0 40	48	—
3699	Of quinine	,,	12 00	48	—
3700	Rhubarb	,,	8 00	48	—
3701	Sarsaparilla	,,	8 00	48	—
3702	Other kinds, solid	,,	4 00	48	—
3703	Flowers: Lavender	,,	0 25	48	—
3704	Poppy	,,	1 00	48	—
3705	Borage	,,	0 70	48	—
3706	Mallow and violet	,,	0 70	48	—
3707	Camomile	,,	0 30	48	—
3708	Kousso	,,	1 50	48	—
3709	Red roses	,,	2 50	48	—
3710	Pink and white moss roses	,,	0 80	48	—
3711	Elder blossoms	,,	0 40	48	—
3712	Linden blossoms, with bracts	,,	0 40	48	—
3713	Linden blossoms stripped	,,	0 70	48	—
3714	Other, medicinal	,,	0 50	48	—
3715	Fluoride of calcium	,,	0 40	48	—
3716	Phosphate: Of ammoniac	,,	2 00	48	—
3717	Of lime (calcined bones)	,,	0 40	48	—
3718	Of lime (pure in trochees)	,,	1 00	48	—
3719	Of iron (pyro)	,,	3 00	48	—
3720	Of soda	,,	0 60	48	—
3721	Phosphorus: Amorphous	,,	2 00	48	—
3722	In sticks *	,,	1 50	8	—
3723	Gelatine of all kinds	,,	0 70	48	—
3724	Glycerine: Pure	,,	0 50	48	—
3725	For the arts	,,	0 30	48	—
	Commercial	,,	—	—	20
3726	Pellets, homœopathic and inert	,,	3 00	48	—
3727	Gum: Arabic and Senegal, white, best quality	kilog.	0 50	48	—
3728	In tears or red	,,	0 30	48	—
3729	In powder	,,	0 80	48	—
3730	Ammoniac	,,	1 00	48	—
3731	Assafœtida	,,	0 80	48	—
3732	Damar *	,,	0 40	8	—
3733	Gamboge	,,	3 00	48	—
3734	Gutta-percha	,,	2 00	48	—
3735	Myrrh	,,	1 00	48	—
3736	Sandarac	,,	0 80	48	—
3737	Tragacanth	,,	1 50	48	—
3738	The same, powdered	,,	2 00	48	—
3739	Graphite	,,	0 10	48	—
3740	Dragees, medicinal, of all kinds	,,	6 00	48	—
3741	Guarana or panlownia	,,	4 00	48	—
3742	Guaiac chips	,,	0 20	48	—
3743	Beans: Calabar	,,	1 00	48	—
3744	St. Ignatius	,,	1 30	48	—
3745	Tonka	,,	0 20	48	—
3746	Helenin	,,	10 00	48	—
3747	Iron: Porphyrized	,,	1 00	48	—
3748	Dialyzed	,,	1 50	48	—
3749	Reduced by hydrogen	,,	2 00	48	—
3750	Hypophosphites of all kinds	,,	5 00	48	—
3751	Hyposulphite of soda	,,	0 15	48	—
3752	Leaves: Coca	,,	2 00	48	—
3753	Medicinal of all kinds	,,	0 40	48	—
3754	Sepia bones	,,	1 00	48	—
3755	Incense	,,	0 30	48	—
3756	Iodine, pure	,,	8 00	48	—
3757	Iodoform, crystallized	,,	12 00	48	—
3758	Iodide: Of ammonia	,,	8 00	48	—
3759	Of iron	,,	8 00	48	—
3760	(Proto) of mercury	,,	7 00	48	—
3761	(Bi) of mercury	,,	10 00	48	—
3762	Of potassium	,,	4 00	48	—
3763	Other not specified	,,	5 00	48	—
3764	Soap: Green, white, and black	,,	0 20	48	—
3765	Animal and medicinal	,,	0 50	48	—
3766	Syrups, medicinal, not specially mentioned	kilog.	0 70	48	—
3767	Kermes, mineral	,,	3 00	48	—
3768	Kousso	,,	1 50	48	—
3769	Lactate: Of lime	,,	3 00	48	—
3770	Of iron	,,	2 00	48	—
3771	Lacto-phosphate of lime	,,	3 00	48	—
3772	Lactucarium	,,	10 00	48	—
3773	Laminaria digitalis	kilog.	0 30	48	—
3774	Lycopodium	,,	0 80	48	—
3775	Copper filings	,,	1 00	48	—
3776	Lichens of all kinds	,,	0 30	48	—
3777	Litharge	,,	0 25	48	—
3778	Mace (nutmeg flowers)	,,	2 50	48	—
3779	Magnesia, calcined	,,	0 90	48	—
3780	Magnesium, metallic	hectogr.	9 00	48	—
3781	Manna: In flakes or tears	kilog.	1 50	48	—
3782	In sorts	,,	0 60	48	—
3783	Manganate of potassa (per)	,,	3 00	48	—
3784	Manganese (peroxide)	,,	0 10	48	—
3785	Mannite	,,	2 00	48	—
3786	Cocoa butter	,,	1 20	48	—
3787	Nutmeg butter	,,	4 00	48	—
3788	Mercury, metallic	,,	1 20	20	—
3789	Honey, bees'	,,	0 30	48	—
3790	Morphine and its salts	hectogr.	6 00	48	—
3791	Moss (see No. 3776).				
3792	Narceine	gramme	0 30	48	—
3793	Nickel, metallic	kilog.	2 00	48	—
3794	Nitrate: Of ammoniac	,,	0 60	48	—
3795	Of baryta and strontia	,,	0 50	48	—
3796	Of potassa, for arts (saltpetre)*	,,	0 16	free.	
3797	Of potassa, in powder	,,	0 10	48	—
3798	Of bismuth (sub)	,,	4 00	48	—
3799	Of silver	,,	30 00	48	—
3800	Nitrobenzine	,,	1 00	48	—
3801	Nutmegs	,,	1 20	48	—
3802	Nux vomica	,,	0 50	48	—
3803	Opium: Raw	,,	12 00	48	—
3804	Powdered	,,	15 00	48	—
3805	Archil: In paste and its derivatives	,,	0 40	prohibited.	
3806	In powder and its derivatives	,,	0 60	,,	—
3807	Oxalate: Of cerium	,,	3 00	48	—
3808	Of potassa	,,	0 80	48	—
3809	Oxide: Of antimony	,,	1 20	48	—
3810	Of cobalt	,,	7 00	48	—
3811	Of iron (sesqui)	,,	0 30	48	—
3812	Of zinc, pure	,,	0 60	48	—
3813	Pancreatin: Pure	,,	20 00	48	—
3814	Albuminated	,,	10 00	48	—
3815	Papaine	,,	6 00	48	—
3816	Paper: Albuminated	,,	2 30	48	—
3817	Filtering (of all kinds)	100 sheets	0 30	31	—
3818	Reactive	box	0 20	48	—
3819	Paste, gum or marshmallow	kilog.	0 50	48	—
3820	Of licorice	,,	0 30	48	—
3821	Pastilles: Of gum, marshmallow, mint, licorice and rose	kilog.	0 50	44	—
3822	Medicinal, of all kinds	,,	1 20	48	—
3823	Birdlime	,,	1 00	48	—
3824	Pepsin: Pure	,,	2 00	48	—
3825	Amylaceous	,,	6 00	48	—
3826	Pitch, Burgundy	,,	0 30	48	—
3827	Pilocarpine and its salts	gramme	0 80	48	—
3828	Cayenne pepper	kilog	0 80	48	—
3829	Platinum, metallic	hectogr.	20 00	48	—
3830	Plumbago	kilog.	0 10	48	—
3831	Podophyllin	hectogr.	2 00	48	—
3832	Powders: Bleaching	kilog.	0 80	96	—
3833	Insect	,,	0 80	48	—
3834	For making vermouth	,,	1 20	48	—
3835	Potash, caustic, pure	,,	3 00	48	—
3836	Precipitate: White and red	,,	2 00	48	—
3837	Yellow	,,	3 00	48	—
3838	Propylamin	,,	20 00	48	—
3839	Prussiate of potash: Yellow	,,	0 70	48	—
3840	Red	,,	1 00	48	—
3841	Pulp: Cassia	,,	1 00	48	—
3842	Tamarind	,,	0 70	48	—
3843	Medicinal, of all kinds	,,	0 80	48	—
3844	Quinine and its salts	,,	50 00	48	—
3845	Racahout	,,	0 50	48	—
3846	Roots: Of mallow, quitch-grass, gentian, and licorice	kilog.	0 25	48	—
3847	Of jalap	,,	1 20	48	—
3848	Of ipecacuanha and milkwort	,,	1 60	48	—
3849	Of rhubarb, Chinese	,,	2 00	48	—
3850	Of rhubarb, French	,,	1 00	48	—
3851	Of sarsaparilla, whole	,,	0 60	48	—
3852	The same, cut	,,	0 80	48	—
3853	Medicinal, not specified	,,	0 40	48	—
3854	Resin: Jalap	,,	10 00	48	—
3855	Guaiacum	,,	4 00	48	—
3856	Sago	,,	0 20	48	—
3857	Salts: Carlsbad	,,	0 60	48	—
3858	Vichy	,,	0 40	48	—
3859	Salep	,,	1 50	48	—
3860	Salicine	,,	12 00	48	—
3861	Salicylate of soda	,,	5 00	48	—
3862	Sandalwood: Red	,,	0 10	48	—
3863	Lemon-coloured	,,	0 60	48	—
3864	Dragon's blood	,,	1 00	48	—
3865	Leeches	thousand	30 00	31	—
3866	Santonine	kilog.	12 00	48	—
3867	Sassafras (see No. 3636).				
3868	Seeds: Anise, star	,,	0 50	48	—
3869	Cardamom	,,	2 40	48	—
3870	Colchicum	,,	1 00	48	—
3871	Coriander and fennel	,,	0 20	48	—
3872	Flax	,,	0 04	48	—
3873	Quince	,,	1 50	48	—
3874	Mustard, common	,,	0 10	48	—
3875	Medicinal, not specified	,,	0 50	48	—
	Silicate of potash or soda:				
3876	Commercial	,,	0 04	48	—
3877	Potash or soda, liquid, medicinal	,,	0 40	48	—

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
3878	Caustic soda, in flakes .....kilog.	0 80	48	—
3879	Corrosive sublimate (see No. 3615).			
3880	Sulphate of : Ammoniac * ..... ,,	0 40	free.	
3881	Copper, commercial * ..... ,,	0 20	,,	
3882	Copper, ammoniacal ..... ,,	1 00	48	—
3883	Iron, pure ..... ,,	0 40	48	—
3884	Iron, commercial * ..... ,,	0 04	,,	
3885	Soda ..... ,,	0 08	48	—
3886	Quinine (see No. 3844).			
3887	Potash, pure ..... ,,	0 30	48	—
3888	Zinc ..... ,,	0 30	48	—
3889	Magnesia (Epsom salts) ..... ,,	0 06	48	—
3890	Hydro sulphate of soda, for the arts ,,	0 10	48	—
3891	Sulphite of : Lime ..... ,,	0 60	48	—
3892	Magnesia ..... ,,	0 60	48	—
3893	Potash or soda ..... ,,	0 50	48	—
3894	Antimony ..... ,,	0 25	48	—
3895	Arsenic ..... ,,	0 40	48	—
3896	Carbon * ..... ,,	0 20	free	
3897	Black mercury ..... ,,	1 20	48	—
3898	Potash (liver of sulphur) ..... ,,	0 30	48	—
3899	Court-plaster, in rolls, of all kinds ..metre	0 40	48	—
3900	Tamarind (fruit of) .....kilog.	0 14	48	—
3901	Tannate of bismuth ..... ,,	8 00	48	—
3902	Tartar emetic ..... ,,	2 00	48	—
3903	Tartrate: Ferric-potassic ..... ,,	2 00	48	—
3904	Of potash and soda ..... ,,	0 50	48	—
3905	Sticking plaster .....metre	0 20	48	—
3906	Terebene .....kilog.	2 00	48	—
3907	Terpine and terpinol ..... ,,	10 00	48	—
3908	Tinctures: Alcoholic, of all kinds ....litre	1 20	48	—
3909	Hydro-alcoholic ..... ,,	0 60	48	—
3910	Turpentine .....kilog.	0 30	48	—
3911	Theriaca and other electuaries ..... ,,	3 50	48	—
3912	Tridacium ..... ,,	6 00	48	—
3913	Tripoli ..... ,,	0 25	48	—
3914	Vanilla ..... ,,	10 00	48	—
3915	Valerianate: Of ammonia ..... ,,	20 00	48	—
3916	Of iron ..... ,,	12 00	48	—
3917	Of zinc ..... ,,	8 00	48	—
3918	Vaseline ..... ,,	0 40	48	—
3919	Veratrine .....gramme	0 20	48	—
3920	Juice of currants, raspberries &c.....litre	0 50	48	—

Note.—Should the medicines enumerated in the present Section be imported in powder the evaluation shall be increased by 30%.

All the products enumerated in this Section and imported in glass bottles or vials shall enjoy a rebate of 4%.

9th SECTION.

PHARMACEUTICAL SPECIALITIES AND DRUGGISTS' SUNDRIES.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. per kilog. Peso c.
3921	Oils: (1) Castor, in vials containing 30 grammes .....doz.	0 70	—	0 10
3922	The same, in vials containing 60 grammes .....doz.	1 00	—	0 10
3923	The same, in vials containing 90 grammes .....doz.	1 50	—	0 10
3924	The same, in vials containing 125 grammes .....doz.	2 00	—	0 10
3925	The same, in larger vials..... ,,	In proportion.	—	0 10
3926	Cod-liver, Berthé, Chevrier, Young, Hogg, Durell, Lanmann & Kemp, Duconx and Moller brands .....doz. vials	5 00	48	—
3927	Cod-liver, Lamoreaux Gendrot brand doz. vials	4 00	48	—
3928	Cod-liver, Lanmann & Kemp, in half-bottles, 200 gr. capacity..doz. half-bottles	2 50	48	—
3929	Cod-liver, Grimault brand..doz. bottles	4 00	48	—
3930	Cod-liver, other brands, up 180 grammes capacity .....doz. bottles	1 50	48	—
3931	Cod-liver, containing 181 to 250 grammes doz. bottles	2 20	48	—
3932	Cod-liver, containing 251 to 500 grammes doz. bottles	4 40	48	—
3933	Saint Jacob's ..... ,,	3 00	48	—
3934	Eaux des Carmes in half-bots. doz. half-bots.	2 00	48	—
3935	Water: Orange-flower, in bottles containing up to 180 grammes .....doz. bottles	1 00	48	—
3936	The same, in bottles containing up to 360 grammes .....doz. bottles	1 50	48	—
3937	English, with cinchona .... ,,	4 80	48	—
3938	Mineral, in bottles or jars up to 500 grammes capacity.....doz.	1 20	48	—
3939	The same, containing up to 1 litre.. ,,	2 00	48	—
	Ricqlès' alcool de menthe:			
3940	In bottles containing 90 grammes.. ,,	4 00	48	—
3941	The same, in bottles of larger capacity	In proportion.	—	—
3942	Catheters, rubber .....doz.	1 80	31	—
3943	Liebig's soluble food ..... ,,	3 60	48	—
3944	Rings: Galvanic .....gross	5 00	31	—
3945	Rubber or bone..... .....doz.	0 50	31	—
3946	Rubber cushions of all kinds..... ,,	18 00	31	—
3947	Sugar, ferruginous, Chanteaud's .. ... ,,	4 80	48	—
3948	Balsam: Greve's ..... ,,	1 00	48	—
3949	Jackson's ..... ,,	2 00	48	—
3950	Opodeldoc ..... ,,	1 20	48	—
3951	Powell's ..... ,,	2 60	48	—
3952	Sympathetic ..... ,,	3 60	48	—
3953	Benzine, pure, in bottles containing up to 100 grammes .....doz.	1 50	48	—
3954	Bismuth, Mantel's, granulated.....doz.	5 00	48	—
3955	Biscuits, medicinal, of all kinds ..... ,,	0 80	48	—
3956	Boles. Armenian, Albert's or others doz. boxes	4 80	48	—
3957	Trusses: Fine and half-fine, for men ..doz.	8 00	31	—
3958	The same, for children ..... ,,	4 00	31	—
3959	The same, double, for men..... ,,	12 00	31	—
3960	The same, for children..... ,,	6 00	31	—
3961	Ordinary, for men..... ,,	4 00	31	—
3962	Ordinary, for children ..... ,,	2 50	31	—
3963	Umbilical, for adults ..... ,,	6 00	31	—
3964	The same, for children..... ,,	3 00	31	—
3965	Bougies, Reynal's or other brands, doz. boxes	8 00	48	—
3966	Boxes: (1) For pharmacies, of cardboard of all kinds, made up.....gross	1 20	—	0 60 per kilog.
3967	Of shavings ..... ,,	0 30	31	—
3968	Wooden, of all kinds.....doz.	0 15	31	—
3969	Syringe pipes: Rubber, straight or curved doz.	1 20	31	—
3970	Bone, for irrigateurs..... ,,	0 50	31	—
3971	Capsules: Of tar, copaiba, cubeb and cod liver oil .....doz.	1 50	48	—
3972	Of apiol..... ,,	2 40	48	—
3973	Of matico..... ,,	3 00	48	—
3974	Raquin's.....doz. bottles	4 00	48	—
3975	Of sandal .....doz. boxes	4 20	48	—
3976	Viale's, in bottles .....doz.	3 60	48	—
3977	Other kinds, medicinal, in boxes .. ,,	2 00	48	—
3978	In porcelain, all sizes ..... ,,	6 00	31	—
3979	Charcoal: Belloc's .....doz. bottles	3 60	48	—
3980	Chanteaud's ..... ,,	3 00	48	—
3981	Carminative, Jayne's or Dalby's ,,	3 00	48	—
3982	Plasters, Hamilton's.....doz.	3 60	48	—
3983	Cigarettes: Espic's, Grimault & Andren's doz.	3 60	48	—
3984	Of bone ("de hueso") .....gross	4 50	31	—
3985	Cement, Jackson's .....doz.	0 80	48	—
3986	Citrate of magnesia, Curling's and similar doz. boxes	3 00	48	—
3987	Chlorodyne; In bottles of 15 grammes..doz.	2 50	48	—
3988	In bottles of 30 grammes..... ,,	4 00	48	—
3989	Coal tar, Lebœuf's ..... ,,	3 60	48	—
3990	Colors, liquid, for cheese, in bottles containing up to 1 litre .....doz.	3 60	96	—
3991	Necklaces: Amber ..... ,,	4 00	31	—
3992	Iris..... ,,	1 20	31	—
3993	Ebony and other kinds..... ,,	2 40	31	—
3994	Conserves of peptone..... ,,	6 00	48	—
3995	Quassia cups ..... ,,	3 60	48	—
3996	Cupping glasses ..... ,,	1 20	31	—
3997	Eye baths of glass..... ,,	0 80	31	—
3998	Stoppers for bottles (see No. 2433).			
3999	Cream of bismuth: Grimault's..... ,,	5 50	48	—
4000	Quesmeville's ..... ,,	8 00	48	—
4001	Rennet, liquid, in bottles containing up to 1 litre .....doz.	6 00	48	—
4002	Spoons, glass or porcelain ..... ,,	1 50	31	—
4003	Pierce's Golden Discovery.....dozen vials	6 00	48	—
4004	Elixir: †Antiphlegmatic, Guillié's, in receptacles of 200 grammes....dozen ½ bottles	4 80	48	—
4005	Of other brands.....dozen bottles	3 60	48	—
4006	Cazenave's .....dozen	8 00	48	—
4007	Pancreatic, Defresne's ..... ,,	5 00	48	—
4008	Of pepsin, of all kinds ..... ,,	5 00	48	—
4009	Funnels: Of glass, all sizes..... ,,	1 50	31	—
4010	Of porcelain..... ,,	3 60	31	—
4011	Of gutta-percha ..... ,,	2 40	31	—
4012	Plasters: Porous, of all kinds .....gross	10 60	48	—
4013	Thapsia .....dozen rolls	3 60	48	—
4014	Albespeyre's ..... ,,	4 80	48	—
4015	Corn .....dozen boxes	0 80	48	—
4016	Emulsion, pancreatic: Dufresne's doz. vials	6 00	48	—
4017	Scott's, in vials .....dozen	6 00	48	—
4018	Scott's, in half-vials ..... ,,	4 00	48	—
4019	Ergotine, Bonjean's ..... ,,	15 00	48	—
4020	Essence, Marvellous and "Gratia Probatum" ..... ,,	0 50	48	—
4021	Spatulas of all kinds..... ,,	3 00	31	—
4022	Jayne's expectorant ..... ,,	6 00	48	—
4023	Spongeopiline.....metre	3 00	31	—
4024	Extract of tamarind, Erba's & other brands dozen vials	2 40	48	—
4025	Belts: Elastic .....dozen	18 00	31	—
4026	Umbilical, for children ..... ,,	3 00	31	—
4027	Floridine .....dozen vials	3 60	48	—
4028	Phosphate: Of lime, Chanteaud's ,,	3 60	48	—
4029	Of iron, Leras' ..... ,,	4 00	48	—
4030	Vials: Of glass, empty, for pharmacies* kilog.	0 10	15	—
4031	The same, with emery stoppers* ,,	0 20	15	—
4032	Of glass, empty, of a capacity exceeding 500 grammes*.....kilog.	0 40	15	—
4033	Jars: Porcelain .....dozen	10 00	31	—
4034	Faience ..... ,,	6 00	31	—
4035	Fruit, Julien's .. ..dozen bottles	3 00	48	—
	Gasogenes:			
4036	Of 2 bottles' capacity, for soda water, doz.	24 00	31	—
4037	Of 3 bottles' capacity, for soda water ,,	30 00	31	—
4038	Of 4 bottles' capacity, for soda water ,,	36 00	31	—
4039	Larger .....in proportion		31	—
4040	Pellets, homœopathic .....kilog.	4 00	48	—

(1) All vegetable oils shall be subject to a specific duty of 10 centavos per kilogramme net. (Law of January 11, 1896.)

(1) Cardboard boxes not made up, or in sheets, for pharmacies, shall be appraised per kilogramme, and shall be liable to a specific duty of 40 centavos per kilog.

† Elixirs containing not more than 20° of alcohol shall be assessed for duty as vermouth, and aperitives containing more than 20°, but not more than 53° of alcohol, shall be dutiable as bitters.

9TH SECTION.—Pharmaceutical Specialities and Druggists' Sundries—con.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
4041	Drops: Thompson's .....dozen	9 00	48	—
4042	Japanese ..... ,,	2 40	48	—
4043	Sugar pills: Rabuteau's .....dozen vials	4 00	48	—
4044	Bonjean's ..... ,,	5 00	48	—
4045	The same, in half-bottles..doz.half-bots.	3 00	48	—
4046	Pills: Bromide of camphor ....dozen vials	4 80	48	—
4047	Cubebine ..... ,,	4 20	48	—
4048	Quinine and its salts ..... ,,	6 00	48	—
4049	Other kinds ..... ,,	3 60	48	—
4050	Franck's Grains de Santé.....dozen boxes	2 40	48	—
4051	The same (10 grammes, including the boxes) .....dozen half-boxes	1 50	48	—
4052	Granules: Homolle's, Quevenne's & other brands.....dozen bottles	2 50	48	—
4053	Dosimetric, in boxes containing 10 tubes dozen boxes	5 00	48	—
4054	Hazeline, Durel's .....dozen	2 50	48	—
4055	Helicin, Delamarre's .....dozen bottles	3 20	48	—
4056	Herpentina, Durel's.....dozen	4 80	48	—
4057	Iron: Lareade's..... ,,	6 00	48	—
4058	Dialyzed, Formiguera & Quesada's ,,	3 00	48	—
4059	Reduced by hydrogen ...dozen bottles	3 60	48	—
4060	Dialyzed, Bravais' ..... ,,	5 50	48	—
4061	The same, in half-bottles (containing 30 grammes).....dozen half-bottles	3 00	48	—
4062	Lebaigne's.....dozen bottles	3 60	48	—
4063	Lint: Short..... .....kilog.	0 60	31	—
4064	English, and long ..... ,,	1 20	31	—
4065	Thread, apothecaries' ..... ,,	0 80	31	—
4066	Taffeta, oiled .....metre	0 50	31	—
4067	Inga, Indian.....dozen boxes	3 60	48	—
4068	Injection: Brou's.....dozen vials	4 00	48	—
4069	Matico ..... ,,	3 60	48	—
4070	Paghano's & other injections ,,	4 00	48	—
4071	Soaps, medicinal, in wrappers .....dozen	1 50	48	—
	Syrups:			
4072	Auberges' and Berthé's ..dozen bottles	5 20	48	—
4073	Of Chable, Blancard, Dusart, Delabarre, and Follet's chloral syrup..dozen bottles	4 80	48	—
4074	Bosque's ..... ,,	10 00	48	—
4075	Briant's (in receptacles of 200 grammes), Miles' and Wilson's (in receptacles of 90 grammes).....dozen half-bottles	3 60	48	—
4076	Carob, pepsin, horse-radish, iodized dozen bottles	6 00	48	—
4077	Of Brera, Flon, Seigel & Zed ,,	4 20	48	—
4078	Fellow's, in bottles .....dozen	6 00	48	—
4079	Fellow's, in half-bottles ..... ,,	4 00	48	—
4080	H. Murre's, Dufou's and Blayn's ,,	6 00	48	—
4081	Gilbert's, Declart's, Wauquelin's, and Rebillon's .....dozen	4 80	48	—
4082	Despinoy and Chasaing's ..doz. bottles	5 20	48	—
4083	Laroze's, made from bitter-orange peels ..... ,,	5 00	48	—
4084	Laroze's, with iodides or bromides ..... ,,	6 00	48	—
4085	Leras', with phosphate of iron and ferruginous cinchona.... ,,	4 80	48	—
4086	Labelonye (containing 300 grammes) dozen half-bottles	6 00	48	—
4087	Nafé's .....dozen bottles	4 00	48	—
4088	Pagliano's ..... ,,	3 00	48	—
4089	Rabuteau's..... ,,	5 00	48	—
4090	Of pine-sap..... ,,	4 80	48	—
4091	Grimault's, hypophosphite ,,	4 20	48	—
4092	Churchill's, hypophosphite ,,	5 20	48	—
4093	Soda water jars or syphons ("jarras"), L'Hôte's .....dozen	10 00	31	—
4094	Syringes: Tin, loose, of all kinds.. ,,	3 00	31	—
4095	The same, in boxes ..... ,,	4 00	31	—
4096	Clyster-pumps, in tin boxes ..... ,,	6 00	31	—
4097	Injectors: Of white rubber, assorted, in boxes of 1 dozen..... ,,	3 00	31	—
4098	The same, from No. 0 to 2, inclusive ,,	1 50	31	—
4099	Of white rubber, in boxes of 1 dozen, from No. 3 to 5, inclusive ,,	2 50	31	—
4100	The same, from No. 6 and larger sizes ..... ,,	4 50	31	—
4101	Of green rubber, assorted, in boxes of 1 dozen ..... ,,	5 00	31	—
4102	The same, from No. 0 to 2, inclusive ,,	2 00	31	—
4103	The same, from No. 3 to 6, inclusive ,,	4 00	31	—
4104	The same, from No. 7 & larger sizes ,,	6 00	31	—
4105	Syringes: Hypodermic, nue..... ,,	24 00	31	—
4106	The same, half-fine..... ,,	18 00	31	—
4107	The same, common..... ,,	12 00	31	—
4108	Of glass, for urethral injections ,,	0 20	31	—
4109	The same, vaginal, & for enemas ,,	1 50	31	—
4110	Irrigatems, Eguisier's system ..... ,,	20 00	31	—
4111	The same, with box ..... ,,	24 00	31	—
4112	Higginson's ..... ,,	6 00	31	—
4113	Kalidor, Rolands's ..... ,,	6 00	48	—
4114	Kousso, in small vials..... ,,	6 00	48	—
4115	Lamps, alcohol..... ,,	3 60	31	—
4116	Pencils: Medicinal ..... ,,	1 20	48	—
4117	Sulphate of copper ..... ,,	0 60	48	—
4118	Milk, antephelic.....doz. vials	5 00	48	—
4119	Liqueurs: Of bismuth ..... ,,	4 80	48	—
4120	Of tar..... ,,	3 60	48	—
4121	Lavarraque's .....doz. bottles	3 60	48	—
4122	Of peptone .....doz. vials	5 20	48	—
4123	Raspail's (containing 800 grammes) doz. bottles	6 00	48	—
4124	The same (containing 400 grammes) doz. half-bottles	3 60	48	—
4125	Delaville's.....doz. vials	12 00	48	—
4126	Felling's .....dozen	2 50	48	—
4127	Liniment: Geneau's.....dozen	4 80	48	—
4128	Ojea Lopez's ..... ,,	6 00	48	—
4129	Magnesia: Fluid..... ,,	2 00	48	—
4130	Calcined, Henry's .....doz. vials	5 00	48	—
4131	Of other brands..... ,,	2 50	48	—
4132	Maltine ..... ,,	6 00	48	—
4133	In half-bottles .....doz. half-vials	4 00	48	—
4134	Nursing bottles: Flat, of glass .....doz.	1 20	31	—
4135	Common, with rubber tube ..... ,,	1 80	31	—
4136	The same, fine ..... ,,	2 40	31	—
4137	Pain-killer, Perry Davis' .....doz. vials	3 60	48	—
4138	The same, in half-vials (containing 50 grammes) .....doz. half-vials	2 20	48	—
4139	Stockings, elastic: Fine .....doz. pairs	24 00	31	—
4140	Ordinary ..... ,,	18 00	31	—
4141	Measures, glass, graduated.....kilog.	1 00	31	—
4142	Mortars, glass, porcelain, or other, excepting metal .....kilog.	0 50	31	—
4143	Flies, Milan .....gross	1 50	48	—
4144	Swain's panacea .....doz. vials	8 00	48	—
4145	Pancreatin, Defresne's ..... ,,	6 00	48	—
4146	Paper: Albespeyre's.....doz. boxes	2 00	48	—
4147	Smith's, in boxes of 12 leaves.....box	3 60	48	—
4148	Fayard's.....doz. half-rolls	1 20	48	—
4149	Ricoud's, antiasthmatic ....doz. boxes	6 00	48	—
4150	Fly .....100 leaves	0 50	48	—
4151	Reactive, in boxes of 12 books ..... doz. boxes	3 60	48	—
4152	Rigollot's, in boxes of 10 plasters doz. boxes	2 00	48	—
4153	The same, in boxes of 25 plasters doz. boxes	3 60	48	—
4154	The same, in boxes of over 25 plasters 100 leaves	1 20	48	—
4155	Wlinsy's .....doz. boxes	3 20	48	—
4156	Andreu's .....doz.	3 60	48	—
4157	Paste: Abergier, Brera & Zed's ..doz. boxes	2 40	48	—
4158	Nafé's ..... ,,	2 40	48	—
4159	The same, in half-boxes containing 80 grammes..... doz. half-boxes	1 20	48	—
4160	Reynaud's .....doz. boxes	3 00	48	—
4161	Andreu's (containing 110 grammes) doz. half-boxes	2 40	48	—
4162	Rat poison (containing 90 grammes) doz. vials	2 40	48	—
4163	Do. (containing 60 grammes)..doz. half-vials	1 50	48	—
4164	Medicinal, of all kinds.....doz. boxes	2 40	48	—
4165	Pastilles: Brou's and Burin-Dubuison's,,	2 40	48	—
4166	Chassaing's ..... ,,	2 40	48	—
4167	Chlorate of potash, compressed ,,	1 20	48	—
4168	Belloc's Charcoal ..... ,,	3 00	48	—
4169	Dethan's (in boxes or vials) .....doz.	3 20	48	—
4170	Erba's.....doz. vials	2 40	48	—
4171	Kemp's and Vichy..... ,,	2 00	48	—
4172	Lettuce.....doz. boxes	3 20	48	—
4173	The same, in half-boxes of 95 grammes capacity .....doz. half-boxes	1 80	48	—
4174	Pepsin ....doz. boxes	3 60	48	—
4175	Pine sap .... ,,	3 20	48	—
4176	The same in half-boxes of 95 grammes capacity ....doz. half-boxes	1 80	48	—
4177	Pectoral, anacahuita ... .doz. vials	4 80	48	—
4178	Jayne's and Ayer's..... ,,	6 00	48	—
4179	Jackson's.....doz.	2 00	48	—
4180	Pepsin: Grimault's.....doz. vials	4 80	48	—
4181	Boudault's (in vials of 30 grammes) ,,	6 00	48	—
4182	The same (in vials of 15 grammes) ,,	3 50	48	—
4183	Pearls, Clerton's, and the like.... ,,	3 60	48	—
4184	Pessaries, rubber .....doz.	2 00	31	—
4185	Nipple shields: Common, glass ..... ,,	0 80	31	—
4186	Of rubber and wood, with handle.. ,,	1 20	31	—
4187	Of ivory and crystal..... ,,	2 00	31	—
4188	Pills: Anderson's .....doz. boxes	2 40	48	—
4189	Brandreth's .....gross boxes	15 00	48	—
4190	Bristol's and Radway's .... ,,	18 00	48	—
4191	Blancard's and Cazenave's ..doz. vials	4 80	48	—
4192	The same, in half-vials of 55 grammes capacity .....doz. half-vials	2 80	48	—
4193	Blaud's .....doz. vials	3 60	48	—
4194	Lactifuge tar ..... ,,	2 40	48	—
4195	Defresne's ..... ,,	3 20	48	—
4196	Dehaut's ..... ,,	6 00	48	—
4197	The same, in half-boxes of 15 grammes capacity..... doz. half-boxes	3 00	48	—
4198	Guillie's.....doz. vials	3 60	48	—
4199	Hogg's, of 70 grammes capacity ,,	5 20	48	—
4200	The same, in half-vials..doz. half-vials	3 00	48	—
4201	Holloway's, of 55 grammes capacity doz. boxes	8 00	48	—
4202	The same, in half-boxes of 35 grammes capacity .....doz. half-boxes	5 00	48	—
4203	The same in small boxes of 15 grammes capacity .....doz. boxes	2 00	48	—
4204	Jayne's .....doz. vials	2 60	48	—
4205	Pierce's, granules..... ,,	2 00	48	—
4206	Pepsin, Grimault's ..... ,,	4 20	48	—
4207	Erba's ..... ,,	2 50	48	—
4208	Boudault's ..... ,,	4 20	48	—
4209	The same, in half-bottles of 85 grammes capacity.....doz. half-vials	2 50	48	—
4210	Vallet's, of 35 grammes capacity doz. vials	4 00	48	—
4211	The same, in half-vials..doz. half-vials	2 40	48	—
4212	Other brands.....doz. vials	2 40	48	—
4213	Pill rollers, with 36 divisions .....each	4 00	31	—
4214	With 25 divisions ..... ,,	3 00	31	—
4215	Saline pyrites ("piricticos") ....doz. vials	6 00	48	—

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
4216	Sheets, gelatine, including box .....kilog.	0 40	48	—
4217	Powders: Chapoteaud's, pepsin ..doz. vials	5 20	48	—
4218	Pagliano's ..... doz. boxes	2 00	48	—
4219	Paulownia, in boxes with 10 doses doz. boxes	3 60	48	—
4220	The same, in boxes with 5 doses ,,	2 00	48	—
4221	Pollini's .....doz. vials	12 00	48	—
4222	Gambier's .....doz.	4 20	48	—
4223	Cloeg's ..... ,,	4 80	48	—
4224	Keating's ..... ,,	2 00	48	—
4225	Hiusol's ..... ,,	4 00	48	—
4226	Pomade: Galopan's ..... ,,	1 20	48	—
4227	Widow Farnier's .....doz. pots	4 80	48	—
4228	Chable's, antihemorrhoidal ... ,,	4 20	48	—
4229	Ready relief .....doz. vials	2 50	48	—
4230	Chest protectors, of all kinds .....doz.	6 00	31	—
4231	Pulverizers: Richardson's, No 1. ....each	0 80	31	—
4232	The same, No. 2..... ,,	1 20	31	—
4233	The same, No. 3.. .. .. ,,	2 00	31	—
4234	The same, larger ..... ,,	3 40	31	—
4235	Galante's, No. 1..... ,,	1 00	31	—
4236	The same, No. 2 ..... ,,	1 20	31	—
4237	The same, No. 3 ..... ,,	2 50	31	—
4238	The same, No. 4 ..... ,,	4 50	31	—
4239	The same, No. 5 ..... ,,	1 80	31	—
4240	Purgatives: Rogers', and the like doz. vials	3 60	48	—
4241	Le Roy's..... ,,	8 00	48	—
4242	Phenol, in half-vials.....doz.	4 20	48	—
4243	Racahout, Arabian, of 225 grammes capacity .....doz. half-vials	6 00	48	—
4244	Pierce's favourite prescription....doz. vials	5 00	48	—
4245	Radway's resolvent..... ,,	6 00	48	—
4246	Dubarry's revalenta ..... ,,	4 00	48	—
4247	Lafecteur's rob or fruit juice ..doz. bottles	6 00	48	—
4248	Breast glasses: Common.....doz.	1 80	31	—
4249	English, glass..... ,,	2 40	31	—
4250	Breast pumps..... ,,	5 00	31	—
4251	Salts: Vichy .....doz. vials	4 80	48	—
4252	Carlsbad ..... ,,	7 20	48	—
4253	Ems .....doz.	3 00	48	—
4254	Carlsbad, in half-vials of 125 grammes capacity .....doz. half-vials	4 00	48	—
4255	Fruit salts..... ..doz. vials	1 80	48	—
4256	Silk thread, Lister's, in skeins .....doz.	1 80	48	—
4257	Seidlitz, Chanteaud's.....doz. vials	4 20	48	—
4258	Soda: Purgative .....doz. boxes	2 40	48	—
4259	Refreshing ..... ,,	2 00	48	—
4260	Solution: Corre's .....doz. vials	3 60	48	—
4261	Clin's .....doz.	4 80	48	—
4262	Suspensories: Of cotton ..... ,,	1 00	31	—
4263	Elastic ..... ,,	1 50	31	—
4264	Silk ..... ,,	3 00	31	—
4265	Silk, elastic..... ,,	4 00	31	—
4266	Court plaster.....gross	2 00	48	—
4267	Jars: Earthenware, without lids, for pharmacies, up to 200 grammes capacity..gross	3 00	31	—
4268	The same, up to 500 grammes capacity doz.	0 40	31	—
4269	The same, up to 1,000 ,, ,, ,,	1 00	31	—
4270	For cold cream &c ..... ,,	0 50	31	—
4271	Tea: Chambard's .....doz. boxes	3 00	48	—
	Swiss..... ,,	0 80	48	—
4273	Thermometers, clinical .....doz.	4 00	6	—
4274	Cow teats..... ,,	0 60	31	—
4275	Rubber teats or nipples ..... ,,	0 25	31	—
4276	Plasters: Indian ..... ,,	3 60	48	—
4277	Oriental ..... ,,	6 00	48	—
4278	Tubes: Levasseur's ..... ,,	3 60	48	—
4279	Vauquelin's..... ,,	2 00	48	—
4280	Drainage, Lister's..... ,,	3 60	48	—
4281	Rubber, of all kinds .....kilog.	3 00	31	—
4282	Rubber, for irrigateurs .....doz.	4 00	31	—
4283	Syringe ..... ,,	1 50	31	—
4284	Of glass, for chemical experiments ,,	0 10	31	—
4285	Of glass, of all kinds.....kilog.	0 20	31	—
4286	Of glass, for homœopathic medicines thousand	5 00	31	—
4287	Ointment; James and Seigel's.....doz.	2 00	48	—
4288	Holloway's (450 grammes including receptacle).....doz. pots	8 00	48	—
4289	Holloway's, in half-pots (200 grammes including receptacle).....doz. half-pots	5 00	48	—
4290	Holloway's, in small pots (40 grammes including receptacle) .....doz. pots	2 00	48	—
4291	Liniment, Jayne's .....doz. vials	3 00	48	—
	Bandages:			
4292	Lister's, in boxes of 16 bandages ..box	1 00	48	—
4293	Elastic .....kilog.	3 00	31	—
4294	Vermifuge, Jayne's .....doz vials	3 60	48	—
4295	Wine: Arand's .....doz. bottles	4 80	48	—
4296	Bugeaud's, Chassaing's and Dusart's doz. bottles	5 00	48	—
4297	Chevrier's..... ,,	5 20	48	—
4298	Chapoteaud's ..... ,,	6 00	48	—
4299	d'Andurant's ..... ,,	10 00	48	—
4300	Defresne's, pancreatic .... ,,	5 50	48	—
4301	Peptone..... ,,	6 00	48	—
4302	Despinoy's ..... ,,	5 50	48	—
4303	Of iron, Grimault's ..... ,,	6 00	48	—
4304	Of iron, Grimault's (of 200 grammes capacity).....doz. half-bottles	4 00	48	—
4305	Of Pepsin, Bodeault's.....doz. bottles	6 00	48	—
4306	Quinium, Labarraque's.... ,,	9 00	48	—
4307	Quinium, Labarraque's (of 300 grammes capacity) .....doz. half-bottles	5 00	48	—
4308	Laroche's .....doz. bottles	6 00	48	—
4309	Laroche's (of 200 grammes capacity) doz. half-bottles	4 00	48	—
4310	Fournier's .....doz.	7 20	48	—
4311	Lecomte and Lecoux's ....doz. bottles	5 00	48	—
4312	Of other kinds..... ,,	5 00	48	—
4313	Emetic, Le Roy's .....doz. vials	3 60	48	—
4314	"Zarzacaroba" ..... ,,	8 00	48	—
4315	Sarsaparilla: Ayer's and Albert's ,,	7 00	48	—
4316	Bristol's and other brands .. ,,	8 00	48	—

Note.—Only receptacles specially described as such in the Tariff shall be considered as half-vials, half-bottles and half-boxes.

Tare on packages and allowances for leakage and breakage:

Mineral waters, in jars or bottles	4%
Glass, crystal or faïence ware	4%
Empty flasks for apothecaries' use	35%
Liquids and solids in tin boxes	10%
,, ,, in iron cylinders.....	25%
Gelatine sheets.....	4%
All articles specified in this Section imported in glass bottles or flasks	4%

By a Uruguayan Law of May 2, 1910, a special tax has been imposed on pharmaceutical specialities, medicinal or table mineral waters, and medicinal soaps, manufactured in or imported into Uruguay, as follows:—

(1 milésimo = $\frac{1}{1000}$ peso; 1 centésimo = $\frac{1}{100}$ peso: 4·70 pesos = 1/.

Designation of Articles.	Unit.	Rate of Special Tax.
Mineral waters for the table—		Milésimo
Of native manufacture	Bottle	1
		Centésimos
Of foreign manufacture	,,	3
Medicinal wines	,,	3
Medicinal oils	,,	1
Syrups	Bottle or flask	2
Emulsions—		
Foreign	Bottle	3
Native	Bottle or flask	2
Elixirs.....	Flask	2
Capsules, pills, seed-pills, granules, *comprimidos*, tablets and pastilles, in flasks, boxes, or tubes	Packet	2
Liniments and preparations for external use (pomades, unguents, tinctures, &c.)	,,	2
Medicinal cigarettes, medicinal plasters, medicinal papers, medicinal powders, medicinal teas (laxatives).....	,,	2
Medicinal soaps—		
Foreign	Each	2
Native	,,	1
Medicinal waters—		
Natural, foreign	Bottle	2
,, native	,,	1
Artificial	,,	3
Patented products in original packet	Packet	3
Specialities not otherwise enumerated	,,	2
Specialities for veterinary use—		Milésimos.
Up to 25 kilos.....	,,	5
		Centésimos.
Over 25 up to 50 kilos.	,,	1
,, 50 ,, 75 ,, ...	,,	2
,, 75 ,, 100 ,, ...	,,	3

Note.—Creoline and preparations thereof, of native manufacture, are exempt from the tax established by this Law.

In accordance with the Regulations published in the "Diario Oficial" of July 15, 1910, the tax is to be paid by affixing a stamp of the required value to each bottle, flask, or packet of the articles subject to the tax. Importers will be furnished with stamps by the Customs Administration, and the charge for the same will be added to and paid at the same time as the Customs duty. The stamps are to be affixed to the bottles or packets in such a manner that the latter cannot be opened without tearing the stamps.

The payment of this tax was to be enforced from August 1, 1910.

10TH SECTION.

PERFUMERY.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specif. Peso c.
4317	Oil: Perfumed, fine, in bottles up to 70 grammes capacity .....doz. vials	3 60	51	—
4318	The same, half-fine and ordinary ..litre	1 25	51	—
4319	In tins, including the tin .....kilog.	0 80	51	—
4320	Lubin's eau de toilette: In bottles up to 100 grammes capacity.....doz.	2 50	51	—
4321	In bottles up to 280 grammes capacity doz.	7 00	51	—
4322	Cologne water: Fine, in bottles up to 150 grammes capacity .....doz.	3 00	51	—
4323	In bottles up to 250 grammes capacity doz.	4 50	51	—
4324	Fine, in bottles up to 350 grammes capacity .....doz.	7 00	51	—
4325	In crystal or cut glass bottles or vials from 480 to 600 grammes capacity ..doz.	13 00	51	—
4326	In common bottles, or in any other receptacle, with the exception of those specified .....litre	1 50	51	—
4327	Half-fine and ordinary..... ,,	1 00	51	—
	Dentifrice waters:			
4328	In vials up to 6 grammes capacity..doz.	2 00	51	—
4329	In vials up to 120 ,, ,,	4 00	51	—
4330	In vials up to 200 ,, ,,	7 00	51	—

10TH SECTION—Perfumery—continued.

Nos.	Goods.	Valuation. p. c.	Duty. per cent.	Duty. specific. Peso c.
4331	Water: Florida, Duchess, Divina, and Kananga ....doz.	2 00	51	—
4332	Lavender, in bottles, up to 120 grammes capacity ....doz.	2 50	51	—
4333	In vials up to 250 grammes capacity doz.	4 50	51	—
	Hair wash of all kinds:			
4334	In vials up to 250 grammes capacity ,,	3 00	51	—
4335	In common bottles ....litre	1 00	51	—
4336	Hair dye: In boxes of 2 or 3 vials doz. boxes	10 00	51	—
4337	In vials, separate....doz. vials	5 40	51	—
4338	Brilliantine: Guerlain's ....doz. pots	8 00	51	—
4339	Pinaud's and other brands .. ,,	5 50	51	—
4340	Ribbons, fumigating, in boxes or packets doz.	2 00	51	—
4341	Cold cream: Common, in pots....doz.	1 50	51	—
4342	Vaseline .... ,,	2 50	51	—
4343	Cosmetics of all kinds, including box..kil.	1 50	51	—
4344	Creams or fard, liquid or paste, in pots or vials ....doz.	4 00	51	—
4345	Extracts: Perfumed, fine, in vials up to 35 grammes capacity....doz.	3 00	51	—
4346	The same, fine, in vials up to 50 grammes capacity ....doz.	5 00	51	—
4347	The same, in vials up to 80 grammes capacity ....doz.	7 00	51	—
4348	Common ....litre	1 50	51	—
4349	Soap: Scented, fine ....doz.	2 00	51	—
4350	Glycerine, fine ....kilog.	1 00	51	—
4351	The same, common, and Windsor, including immediate wrapper....kilog.	0 35	51	—
4352	Of other kinds, ordinary .... ,,	0 50	51	—
4353	Soap powder .... ,,	0 60	51	—
4354	Shaving soap, in pots or boxes .... doz.	2 00	51	—
4355	Paper, fumigating, in boxes or packets ,,	1 50	51	—
4356	Tooth pastes of all kinds, in pots or boxes ,,	2 00	51	—
4357	Pastilles, fumigating, in boxes .... ,,	2 00	51	—
4358	Powders: Tooth, in pots or boxes .... ,,	2 00	51	—
4359	Rice, fine, in boxes or packets ..kilog.	1 50	51	—
4360	Common, in boxes or packets.... ,,	0 50	51	—
4361	Velutina, in boxes with puffs ....doz.	5 00	51	—
4362	The same, in boxes without puffs ,,	4 00	51	—
4363	Pomade, hair, of all kinds.... ,,	2 50	51	—
4364	Perfume tubes, filled, for carnival, including the interior wrapper ....kilog.	1 00	51	—
4365	Tonic, oriental.... ....doz. vials	2 00	51	—
4366	"Tricofero".... ,,	2 50	51	—
4367	Ayer's hair vigor.... ,,	6 00	51	—
4368	Aromatic vinegar of all kinds .... ,,	2 50	51	—

Note.—The above-mentioned perfumery when imported in vials, bottles or boxes not usually employed as receptacles for the same, shall in each case be appraised with an increase of 40 %.

EXPORT TARIFF.

SPECIFIC DUTIES.

		Duties. Peso. c.
Wool of all kinds	100 kil.	1 30
Skins with the wool	,,	0 80
Bristles and horsehair	,,	1 70
Grease and tallow	,,	0 50
Neat's foot and caballine oils	,,	0 50
Jerked beef	,,	0 40
Meat and tongues, preserved	,,	1 00
Claws	,,	0 25
Guano	1,000 kil.	0 60
Hides, ox, salted	each	0 25
,, ,, dried	,,	0 12
,, horse, salted	,,	0 12
,, ,, dried	,,	0 06
,, calf and stillborn calves, dried (1)	100 kil.	1 00
,, phoca	each	0 16
Horns	thousand	2 50
Extract of beef	kilog.	0 10
Ashes and bones	1,000 kil.	0 60

AD VALOREM DUTIES.

		Valuation. Peso. c.	Duty. per cent.
Oxen	each	9 00	8
Steers	,,	9 00	8
Cows	,,	6 00	8
Calves and heifers	,,	3 00	8
Sheep and lambs	,,	0 50	8
Mules	,,	8 00	8
Horses	,,	7 00	8
Mares and stallions ("potros")	,,	3 00	8
Foals and fillies	,,	3 00	8
Goats	,,	2 00	8
Pigs	,,	3 00	8
Stone in the rough and unwrought	1,000 kil.	1 00	8
Sand	,,	1 00	8

Note.—Live cattle, exported through sea ports to regions situated beyond the capes ("fuera de cabos"), shall be exempt from duty; other national products, fruits and articles manufactured in the country shall be exempt from export duty.

LAW RELATING TO THE MEAT FREEZING INDUSTRY.

The "Diario Oficial" of July 22, 1911, contains a law exempting from export duty frozen, chilled, preserved or cooked meat and from the additional export tax established by Art. 2 of the Law of Nov. 7, 1899. The present Law also provides that building materials, machines and spare parts necessary for the installation of meat-preparing establishments shall, for a period of five years, be exempt from import duty, and from the additional import tax established by Art. 1 of the Law of Nov. 7, 1899.

(1) Ox hides weighing not more than 6.43 kilogs. each shall be considered as calf hides. (Circular of the Direction General of Customs, dated August 7, 1894.)

LAW RELATING TO MINING MACHINERY AND MATERIALS.

By the Decree of April 30, 1909, the importation of machinery, implements, and materials for the prospecting and exploitation of mines and the installation of metallurgical works is free of duty for a period of 10 years.

CONSUMPTION TAXES

LAW OF JULY 14, 1900, ESTABLISHING NEW INTERNAL CONSUMPTION TAXES.

Art. 1.—From and after the date of promulgation of this law, the under-mentioned goods shall be subject to the following internal taxes:

	$ c.
a. Imported sugars in general....kilog.	0 01
A discount of 4 % is allowed on raw sugar intended for refining, for loss in the operation.	
b. Imported common wines of an alcoholic strength exceeding 16° centesimal, ascertained by distillation at the normal temperature of 15° centigrade—for each half degree of excess, or fraction thereof, up to 18° inclusive litre	0 005
— Do., Do., above 18° centesimal ..... per deg. or fraction thereof and per litre	0 01
c. Common wines with over 50 % of dry extract, including the reducing sugar—for every five grammes, or fraction thereof, contained in each litre....	0 01
d. The alcoholic tolerance for native wines is limited to 13° centesimal, ascertained by distillation at the normal temperature of 15° centigrade, and all excess of alcohol shall pay the tax established by this Law for native alcohol, viz.... per litre or fraction thereof	0 20
e. Spirits ("aguardientes") manufactured in the country, irrespective of strength.... litre	0 20
This tax is to apply to all quantities issued by the factories as well as to their stocks existing up to the date of promulgation of this Law; after which it shall apply to all quantities manufactured in such factories.	
f. Foreign spirits ....litre	0 044
g. Foreign liqueurs, bitters, &c., vermouth, cognac, and other alcoholic drinks, specified in Art. 2 of the Law of 31st August, 1891 .... litre or bottle of from 51 centilit. to 1 litre	0 02
h. Spirits obtained from the distillation of the products or residuum of grapes and intended exclusively for heading wines....	free.
Spirits obtained as aforesaid and intended for sale are liable to the tax.	
In both cases, these spirits must be rectified and conform to the conditions as regards purity, stipulated in Art. 7 of this Law.	

Art. 4.—The denaturalisation of spirits intended for heating, lighting, industrial or domestic purposes shall be the subject of a special Law providing for the process and matter to be employed in denaturalising, and for the measures of guarantee to be adopted so as to prevent such spirits resuming their original character, and fixing amount of internal tax to be charged upon such spirits having regard to their strength, and matter employed for denaturalising them.

Art. 6.—Henceforth no distilleries may be installed of less productive capacity than 1,000 litres daily of alcohol, calculated in 100° centesimal; nor may apparatus for the distilling and rectifying of alcohols be imported, constructed, or installed of less capacity than that stated, except according to the conditions determined by the Executive in regulating this Law.

Art. 7.—All alcohol containing over 2 1000 of impurity ascertained by Roese's method, shall be declared unfit for food and excluded from consumption. Imported alcohols and spirits shall be analysed by the Custom House Laboratory, and those of home manufacture by the Municipal Analytical Office, for which purpose all importers or manufacturers must register their trade-marks. Any infraction of this will be penalised by confiscation of the impure article and the penalties of Art. 167 *et seq.* of the Penal Code.

Art. 8.—The Decrees of 12th September, 1885, and 26th February, 1886, respecting quality of wines, remain in full force.

Art. 9.—Montevideo is declared the sole port for the introduction of foreign wines, spirits, and other alcoholic drinks, but the Executive is empowered to open other ports.

Art. 10.—Payment of internal taxes on the imported articles shall be made in the Custom House or branches on the clearance of the goods; and of the taxes on home manufactured articles in the office of Direct Taxes or branches.

Art. 12.—Home-made alcohol sent out for exportation shall be entitled to a return of the tax paid in respect thereof, on the exporter complying with such measures of guarantee as may be prescribed by the Executive.

EXTRACT FROM THE REGULATIONS FOR THE EXECUTION OF FOREGOING LAW, DATED JULY 14, 1900.

Art. 1.—Internal consumption taxes to be paid by importers of foreign goods, shall be chargeable from and after the 16th July instant.

Art. 2.—All clearance permits for goods subject to internal taxes and relating to operations in hand on the 14th instant, shall be available for all products landed or cleared from bond on such last-mentioned date, and the same articles shall not be subject to any further taxes.

Art. 3.—From and after the 16th instant, persons concerned will have to apply for fresh permits in respect of goods subject to internal taxes, and no goods shall be entered in such permits except those referred to in the Law and which these regulations have in view.

Art. 4.—From and after 1st October next, importers shall declare in the permit the alcoholic strength of the wines presented for clearance, as well as the quantity of dry extract contained therein, and they shall be subject to the responsibilities which Customs Laws and regulations render clearers liable to, when guilty of false declarations.

Art. 5.—No spirit-distilling apparatus shall be imported, manufactured or put up except under the authority of the Ministry of Finance.

Art. 6.—Importers and manufacturers of alcohol and spirits shall register their trade-marks at the proper office of the Director of Customs and direct Taxes within 20 days from this date.

Art. 7.—Montevideo is declared the sole port available for clearance of foreign wines, spirits and other alcoholic drinks.

Art. 8.—The office of the Director General of Customs will calculate and enter in a separate account the internal taxes chargeable upon foreign goods, and the same must be paid at the Customs Treasury at same time as the Customs duties due on such goods.

LAW RELATING TO CUSTOMS PRIVILEGES IN FAVOUR OF PRIMARY MATERIALS FOR USE IN INDUSTRIES.

By the Law of October 26, 1912, exemption from, or reduction of, Customs duty is granted on the following articles when imported for industrial purposes:

1.—Articles to be free of Customs duty when imported for industrial purposes:

Borate of lime, feldspar and quartz; arsenious acid or commercial arsenic; sulphuric acid; cork tree bark; old iron for casting and iron in ingots; wood or staves, in the rough, for casks; sulphur candles (*mechas*) for fumigating; metals of all kinds in ingots; printed placards issued by foreign firms with models of machinery or graphic demonstrations of the same; sand and stone ballast; grape-vine root stocks or plants, called American; raw jute; extracts of any substance; mineral, animal or vegetable, as also compounds for tanning; logwood; machines for embroidery and other domestic industries, including their accessories; crude tar or pitch; and kaolin.

2.—The undermentioned articles are to pay percentage rates of duty, as shewn below:

(*a*) 31 per cent.: Empty casks.

(*b*) 25 per cent. (when introduced for industrial purposes): Carbonic acid; bisulphite of soda; "*calcifugo*"; "knocked-down" casks; animal carbon; formal; glycerine; oilcloth for binding books, weighing not more than 325 grammes per square metre; celluloid thread; "*oropón*" (a chemical substance used for tanning purposes); tinfoil; filter paper, in sheets and "*pasta*"; salt of antimony; clarifying Cadiz earth.

(*c*) 20 per cent.: Silk in skeins or other special form, for weaving; spun jute; threads in general.

(*d*) 15 per cent.: Unworked tinplate, painted; iron and steel in sheets; gum (*goma del pais*).

(*e*) 10 per cent.: Acetate of lead; lubricating oils; liquid ammonia; acetate of soda; laminated horn; betanaphtol; cocoa beans; steel cylinders for compressed gases (when imported full, they are to pay, in addition, the duty applicable to the contents); celluloid in sheets; hyposulphite of soda; nitrate of soda; resin or rosin; sulphide of soda; crystallised sulphide of soda; sulphate of alumina (alum); chloride of magnesium; tartar emetic; turpentine; yolk of eggs.

(*f*) 5 per cent.: Coal oil; coal waste or dust; cocoanut, palm and castor oils, denatured; sulphate of lime; cyanide of silver, pure; chloride of gold; acetate of copper; phosphate of soda; nitric, oxalic, and lactic acids; chrome alum; aniline, all kinds; pyroligneous acid; muriatic or hydrochloric acid; common alum; red Turkey oil; butylic and formic acids; bichromate of potash or soda; catechu; sulphate of soda; carbonate of ammonia; commercial carbonates of soda; carbonate of potash; colours for paints; hematin; fibre for caning chairs; crude carbolic acid (phenols); unworked tinplate; metal for linotypes; gold in leaves; oxide of manganese; prussiate of potash; caustic potash; caustic soda; resin for varnishes; natural rock asphalte; borate of magnesia; sulphate of iron or of copper; sulphocyanide of ammonia or of potash; potato starch; English salt (*sal inglesa*); chloride of lime; "*tricloratileno*"; spun cotton, linen, hemp, for weaving; fluoride of calcium; cryolite in powder; nitrate of potash or of soda; oxide of lead; crecilic acid; Vienna lime; sulphate of nickel; fluxing salts for metals; polishing paste for metals; straw plait for hats.

The foregoing exemptions and reductions of duty for primary materials are to remain in force so long as State protection is not solicited for national establishments founded to produce such materials under conditions approved by the Executive. As soon as the materials are so produced in the country, the Executive will re-establish the duties now abrogated.

The Executive is to establish valuations for, and frame a tariff classification of, the primary materials included in the present law.

3.—Cotton-seed oil is to pay on importation a specific duty of 15 centesimos per kilo. except in the case of crude oil.

4.—Old iron is to pay an export duty of 50 centesimos per 100 kilos. except iron from dismantled vessels, which may enjoy "temporary admission" and be re-exported free of duty. This provision is to come into force after six months from the date of the present law.

The Uruguayan *Diario Oficial* of Feb. 19, 1913, contains a Presidential Decree establishing a Valuation Tariff for "Primary Materials" (framed in accordance with Article 9 of the Law) which is to serve as basis for the assessment of the *ad valorem* rates of duty.

Some of the more important items from this Tariff are set out in the subjoined statement:—

PRIMARY MATERIALS.

(1) ARTICLES EXEMPT FROM CUSTOMS DUTY, BUT SUBJECT TO DUTIES OF 3% FOR PORT WORKS, ¼% FOR CONSULAR SERVICE, AND 1½% FOR "PATENTE DE GIRO"—TOTAL, 3·65%.

Nos.	Articles.	Unit.	Tariff Valuation. Pesos cts.
1	Special steel in bars, for mines	100 kilos. gross	20 00
2	Sulphuric acid	,, ,,	4 00
4	Coal tar	,, ,,	8 00
8	Commercial white arsenic	,, ,,	8 00
14	Borate of lime	,, ,,	1 00
16	Bronze in ingots	,, ,,	40 00
17	Vessels (ships), in pieces, to be put together in Uruguay		*ad val.**
21	Carbonate of potash for agriculture	100 kilos. gross	8 00
25	Chloride of potash for agriculture	,, ,,	4 00
26	,, of lime for trades (*las artes*)	,, ,,	10 00
27	Copper in ingots	,, ,,	40 00
34	Tin in ingots	,, ,,	50 00
41	Iron in ingots	,, ,,	1 50
42	Cotton thread for wax matches	,, ,,	50 00
43	Twine for reaping machines	,, ,,	32 00
46	Kaolin	,, ,,	1 50
48	Machines for sewing, embroidering and other domestic industries, with their corresponding accessories		*ad val.**
49	Ships' machinery		*ad val.**
50	Machines and implements for agriculture		*ad val.**
51	,, for industries connected with cattle rearing and agriculture		*ad val.**
53	White metal in ingots	100 kilos. gross	30 00
56	Naphtha for agricultural machines	,, ,,	10 00
63	Picks (*picos*) of steel for agricultural use	100 kilos. gross	30 00
64	,, ,, iron ,, ,,	,, ,,	16 00
68	Lead in ingots	,, ,,	8 00
75	Sulphate of copper, commercial	100 kilos.	20 00
76	,, iron, ,,	,,	4 00
78	Sulphide of carbon	100 kilos. gross	20 00
79	Tobacco (*tabaco fuerte*), denatured, for sheep dips		*ad val.**
81	Zinc in ingots	100 kilos. gross	8 00

(2) ARTICLES DUTIABLE AT 5% PLUS THE SURTAXES AMOUNTING TO 3·65% [AS ABOVE UNDER (1)]—TOTAL, 8·65%.

Nos.	Articles.	Unit.	Tariff Valuation. Pesos cts.
83	Coal oil	100 kilos. gross	2 00
89	Nitric acid	,, ,,	12 00
90	Oxalic acid	,, ,,	25 00
93	Hydrochloric or muriatic acid	,, ,,	4 00
97	Black wire for fences and vineyards, up to No. 14	100 kilos. gross	5 00
98	Galvanised wire for fences and vineyards, up to No. 14	100 kilos. gross	8 00
100	Cotton yarn, unbleached for weaving	,, ,,	30 00
101	,, coloured	,, ,,	10 00
105	Aniline, all kinds	,, ,,	200 00
110	Bichromate of potash or soda	,, ,,	20 00
112	Carbonate of ammonia	,, ,,	20 00
113	,, of soda, commercial	,, ,,	5 00
114	,, (sub) of soda	,, ,,	4 00
115	,, (bi) of soda	,, ,,	6 00
116	,, of potash for industries	,, ,,	10 00
120	Chloride of lime	,, ,,	4 00
121	Colours for paints, not specially mentioned		*ad val.*
122	Belts of leather or of cotton for machinery	100 kilos. gross	130 00
124	Waste or dust of coal	,, ,,	0 15
128	Crude carbolic acid	,, ,,	10 00
131	Tinplate, unworked	,, ,,	6 00
133	Linen and hemp yarns for weaving	,, ,,	45 00
135	Metal for linotypes	,, ,,	12 00
136	Electric motors and electro motors	,, ,,	30 00
137	Nitrates of potash and soda	,, ,,	8 00
140	Oxide of lead	,, ,,	10 00
144	Caustic potash	,, ,,	9 00
152	Fluxing salt for metals	,, ,,	16 00
153	Caustic soda	,, ,,	8 00
156	Sulphate of soda	100 kilos. gross	3 00
157	,, of iron for industrial use	,, ,,	3 00
158	,, of copper	,, ,,	15 00
163	Straw plait for hats		*ad val.**

(3) ARTICLES DUTIABLE AT 6% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 9·65%.

Nos.	Articles.	Unit.	Tariff Valuation. Pesos cts.
167	Coal	100 kilos. gross	10 00
168	Sea salt	hectolitre	0 50
169	Rock salt	1,000 kilos.	10 00

(4) ARTICLES DUTIABLE AT 8% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 11·65%.

Nos.	Articles.	Unit.	Tariff Valuation. Pesos cts.
170	Amorphous phosphorus	kilo.	2 00
171	White phosphorus in sticks	,,	1 50
172	Typolithographic machines and presses and typewriters		*ad val.**
173	White paper, large format, for newspapers and lithographing, unfolded paper in open sheets of more than 87/64 cent	kilo. gross	0 14
174	Black writing ink	,,	0 20
175	Coloured writing ink	,,	0 80
176	Printing type	,,	0 60

(5) ARTICLES DUTIABLE AT 10% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 13·65%.

Nos.	Articles.	Unit.	Tariff Valuation. Pesos cts.
178	Lubricating oils for motors	100 kilos. gross	16 00
179	,, ,, , solidified	,, ,,	25 20
180	Sewing machine oils	litre	1 00
181	Crude black mineral oil for rails and axles	100 kilos. gross	5 00
184	Liquid ammonia	,, ,,	25 00
185	Common canvas (*arpillera*)	,, ,,	14 00
190	Steel cylinders for compressed gases (even imported as receptacles apart from the compressed gases)	100 kilos. gross	20 00
192	Hyposulphite of soda for trades (*las artes*)	,, ,,	8 00
195	Sulphate of alumina	,, ,,	10 00
197	Tartar emetic	,, ,,	50 00

(6) ARTICLES DUTIABLE AT 15% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 18·65%.

Nos.	Articles.	Unit.	Tariff Valuation. Pesos cts.
202	Iron and steel in sheets	100 kilos. gross	5 00
203	Tinplate, unworked, painted	,, ,,	10 00

(7) ARTICLES DUTIABLE AT 20% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 23·65%.

Nos.	Articles.	Unit.	Tariff Valuation. Pesos cts.
204	Cotton thread on reels, for sewing	1,000 metres	0 12
205	Thread in balls or skeins, for embroidering	kilo.	1 20
206	,, for marking (*para marcar*)	,,	2 00
208	Coloured thread for packing (*empaquetar*)	kilo. gross	0 50
209	White cotton sail yarn	,,	0 50
211	Unbleached thread in balls, for shoemakers and saddlers	kilo. gross	0 50
215	Jute yarn for weaving	,,	0 16

(8) ARTICLES DUTIABLE AT 25% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 28·65%.

Nos.	Articles.	Unit.	Tariff Valuation. Pesos cts.
216	Carbonic acid	kilo.	0 40
217	Bisulphite of soda, solid or liquid	kilo. gross	0 10
221	Glycerine, all kinds	,,	0 35
223	Oilcloth for bookbinding, not weighing more than 325 grammes per square metre	square metre	0 20
225	Tinfoil	kilo. gross	0 70

* *i.e.*, duty is assessed on the declared value.

The Tariff valuations for empty casks (dutiable at the rate of 31% plus surtaxes amounting to 8·65%—total, 39·65%) are to be as follows:—

Casks, put together or not, with or without hoops, new or used, of a capacity of—		Valuation. Pesos cts.
Up to 200 litres	each	2 00
Of more than 200 up to 500 litres	,,	4 00
,, ,, 500 ,, 1,000 ,,	,,	15 00
,, ,, 1,000 ,, 1,500 ,,	,,	35 00
,, ,, 1,500 ,, 3,000 ,,	,,	70 00
,, ,, 3,000 ,, 5,000 ,,	,,	130 00
,, ,, 5,000 ,, 10,000 ,,	,,	225 00
,, ,, 10,000 ,, 15,000 ,,	,,	270 00
,, ,, 15,000 litres	,,	500 00

Beer barrels, of a capacity of—		Valuation. Pesos. cts.
Up to 20 litres	each	3 00
More than 20 up to 50 litres	,,	6 00
,, 50 ,, 100 ,,	,,	8 00

For beer barrels exceeding 100 litres in capacity, the valuation will be increased in proportion.

NOTE.—100 litres = 22 gallons.

In order to obtain the exemption from Customs duties contemplated by Article 7 of the Law of Oct. 12, 1912, the interested parties must present a petition to the Ministry for Industries indicating the purpose for which they desire to establish or extend a manufactory, and giving particulars of the machinery, accessories and spare parts which they desire to import free of Customs duty. In the case of projected sheep-dip manufactories, the petition must specify, in addition, the quantities and kinds of building materials which it is desired to introduce free of Customs duty on the ground that the requisite materials are not produced in the country.

VENEZUELA

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CUSTOMS TARIFF.

The bolivar = 9 6-10d. and is divided into 100 centimes. For weights and measures, Venezuela has adopted the metrical system.

NOTE.—For surtaxes on imported goods see end of Tariff.

Import Tariff Law of July 1, 1912.

ART. 1.—Goods of foreign origin which are introduced through the Custom Houses of the Republic are divided into the following nine classes:—

1. Goods liable to a duty of 5 centimes of the bolivar per kilogramme.
2. ,, ,, 10 ,, ,, ,, ,,
3. ,, ,, 25 ,, ,, ,, ,,
4. ,, ,, 75 ,, ,, ,, ,,
5. ,, ,, 1 bolivar 25 centimes ,, ,,
6. ,, ,, 2 bolivars 50 ,, ,, ,,
7. ,, ,, 5 ,, ,, ,,
8. ,, ,, 10 ,, ,, ,,
9. ,, ,, 20 ,, ,, ,,

All Customs duties shall be levied on the gross weight.

§ 1.—CLASS I.

Goods dutiable at the rate of 5 centimes of the bolivar per kilogramme.

1. Advertisements in almanac form, edited in pamphlets.
2. Apparatus and machines for generating steam by means of petroleum residues, naphtha, gasoline, benzine, fire-extinguishing apparatus "Biosca," and the like; also substances for charging the same; automobiles of all kinds if entered on the same invoice.
3. Gas or electric lighting apparatus and machinery.
4. Incubators and brooders.
5. Perforators for stone or trees.
6. Fire engines and hydraulic pumps, with their hose, valves and other fittings.
7. Hydrographic and marine charts.
8. Carriages or wagons, accessories and materials exclusively intended for rail-roads.
9. Axle-trees, springs and boards for constructing in the country, carts, carriages, wheelbarrows and trucks.
10. Geographical or astronomical globes; atlases, maps of all kinds and lithographed or printed topographical plans of all kinds.
11. Rennet, trisulphite of lime or persulphite of sodium, used in bleaching raw sugar (*panela* or *papelon*), known under various names, such as "blankit" and the like; disinfecting fibre for floors.
12. Water filters of all kinds and shapes, also their accessories, even imported separately.
13. Eggs.
14. Native iron or scrap iron for resmelting, also articles of steel and of carbonated iron for reinforced concrete, such as beams shaped in single or double T, I, square and plates, twisted bars and sheets, in netting or in meshes, obtained either by cutting out or punching and generally employed for ceilings.
15. Books, printed, unbound or stitched, booklets, and copy-books for primary schools, in leaves, stitched or in boards.
16. Wood prepared for shipbuilding and round pieces or logs of pine or pitchpine for masts.
17. Telegraphic apparatus and machinery, machines, reservoirs of galvanised iron, and apparatus not mentioned, and exceeding 1,000 kilogrammes in weight, also ice-chests.
18. Steam and gas engines, with their boilers, petrol and other like engines with their accessories, hydraulic engines, and spare parts for all the machines above mentioned, provided they are not classed in another tariff number; chemical salts or compounds for cleaning steam or gas boilers.
19. Windmills with their accessories.
20. Gold and silver, unwrought.
21. Platinum, unwrought.
22. Living plants of all kinds not enumerated; herbariums or collections of dry plants, other than medicinal.
23. Seeds for sowing which cannot be used as food or medicine, and cut potatoes (*greladas*).

§ 2.—CLASS II.

Goods dutiable at the rate of 10 centimes of the bolivar per kilogramme.

24. Liquefied carbonic acid, also anhydrous ammoniac gas for the manufacture of beer, sulphurous acid.
25. Bran of wheat, maize, linseed, oats, barley and all other cereals; bran oil-cake of the same kinds, and all other products prepared for cattle, poultry and other animal food, sawdust glued together.
26. Fishhooks, iron-wire, galvanised or not.
27. Red ochre, chalk, ochre, clay, caput mortuum, and all earths for building purposes, white cement "*Estucatina*," and water colours, such as asbestine.
28. Mineral or vegetable tar, asphalt, raw petroleum, the preparation known as chloronaphtholeum, zenoleum, mineral bitumens of all kinds.
29. Hoops of iron or wood, for casks, hogsheads, barrels and sieves, and also staves for the manufacture of such receptacles.
30. Mineral waters; almanacs in the shape of blocks or leaf, mounted on chromos and intended to be presented on New Year's Day as advertisement.
31. Rice in the grain (plus a surtax of 10% on the specific duty).
32. Oats in the grain, or unhulled.
33. Iron bars (tools); scales, Roman balances of iron, with their accessories, to weigh over 30 kilos.
34. Common bottles of black or white glass, for bottling liqueurs, and for other purposes, and square bottles, of similar common glass generally used to contain geneva (plus 12½% on the specific duty), also bottles for aërated beverages.
35. Slabs and tiles of baked clay, jasper, wood or any other unenumerated material, for paving not exceeding 60 centimetres on the side, roofing tiles of baked clay, slates, and tiles of mixed asbestos and cement, common unwrought stone.
36. Boats and launches, whole or in detached pieces, also oars and sails for the same.
37. Hydraulic lime, common lime, and all other similar materials for building purposes, not elsewhere mentioned.
38. Parings and wastes of skins, also dried intestines, employed in the manufacture of sausages.
39. Tow, in the mass or twisted, for caulking; oakum and cotton wastes, for cleaning machines, also hemp or linen fibres.
40. Iron and lead tubing, also elbows and joints for the same.
41. Cardboard of 1 millimetre or more in thickness; coarse tissue called camels hair, and filtering mass for the manufacture of beer; also malted or roasted barley, unhulled.
42. Waterproof cardboard for roofing and other purposes, waterproof covering for roofing coated with pitch and gravel
43. Firemen's ladders.
44. Straw or cardboard envelopes for bottles.
45. Barley unhulled, rye in the grain.
46. Draught wagons and carts, wheelbarrows, coaches, omnibuses, and all kinds of carriages not otherwise mentioned.
47. Oak and other barks, used in tanning, bone ash, almond and other similar shells.
48. Fly papers.
49. Carboys or demijohns, empty, jars ("*cancas*") of earthenware, glazed or not.
50. Flour of barley, chick-peas Du Barry's Revalenta, and any flour not otherwise mentioned.
51. "Heratol," a substance used to purify acetylene gas.
52. Tools and implements, such as hammers, ship mauls, hatchets, carstans, forges, bellows of all kinds, cranes, *mol-jones*, large vices for blacksmiths, bickerns, anvils, and all other similar tools and implements.
53. Ice imported into ports where ice factories have been established and are in operation.
54. Iron, round or square, in plates or slabs, crude black iron, black or galvanised sheet iron for the manufacture of boilers, gutters and tanks; columns for buildings, and tin plate, unmanufactured.
55. Common bricks, bricks, earth and sand and fire bricks, bath bricks.
56. Firewood, charcoal, in pieces
57. Common wood, such as planks, beams, and joists of pine, pitchpine or any other wood neither planed, tongued, nor grooved, section less than 25 centimetres side.
58. Maize in the grain (plus 10% on the specific duty).
59. Apples, grapes, pears, and all other fresh fruit.
60. Machinery, tanks and baths of galvanised iron, and apparatus not mentioned in Class I., the total weight of which does not exceed 1,000 kilogrammes;

Provided that when machines are imported with extra pieces which, taken separately, are subject to a higher duty, the whole will be dutiable as machines if included in the same invoice.

61. Mills, large and small, not mentioned in Class I., and apparatus such as revolving wheels, roundabouts, toboggans, and the like.
62. Music, manuscript, in loose sheets, copybook form, or in boards.
63. Manioc.
64. White printing paper, unsized (plus 25% on the specific duty) and printing paper, half-sized, calendered or not, white or coloured (plus 30% on the specific duty).
65. Straw and dried herbs, not being medicinal, such as hay and other similar fodder for animals.
66. Pitch, common, white, black, or red, also red or black tar, "salufer" powders, sulphate of aluminium.
67. Logwood, guaiacum, Brazil wood, mulberry wood, red sandal wood and other similar woods, in shavings.
68. "*Pulletes de coco*" (matting made from cocoa nut fibre), used for the treatment of gold-bearing sand.
69. Slates for billiard tables.
70. Iron or steel posts for electric installations.
71. Slates, with or without frames, slate books and pencils, journals for industrial propaganda imported in bales exceeding 50 kilos. in weight.
72. Pine resin and all other or non-medicinal resins, cling surface and similar substances used in smoothing and rendering engine belts adhesive to the pulleys.
73. Wheels for carriages, carts, and wagons; iron axle boxes for the same; steel wheels fitted on steel axles, and wheels of iron with rubber tyres not exceeding 30 centimetres in diameter, supports for hand-carts (*carretillas*) used in plantations of coffee, cocoa or other agricultural purposes, provided said hand-carts are built in the country. This number includes wheels built ready to be fitted with rubber tyres in the country.
74. Silicates of soda and of aluminium.
75. Sardines: pressed, in oil, or tomato catchup, either with or without truffles.
76. Sienna and black earths, for cleaning purposes.
77. Tombstones of granite or any other material, except those of marble, which are dutiable under Class III.
78. Wooden laths for roofing (*teja-mani*).
79. Tripoli and infusorial earth.
80. Chalk, white, in sticks or in powder, and marble and glass powder.
81. Gypsum in the stone or in powder, and plaster of Paris.

§ 3.—CLASS III.

Goods dutiable at the rate of 25 centimes of the bolivar per kilogramme.

82. Olive oil and linseed oil (plus 80% on the specific duty).
83. Kerosene, colza and machine oils of all kinds.
84. Stearic and oleic acids; stearine pure, or mixed with paraffin, known as trade stearine.
85. Nitric acid or aqua fortis, acetic, hydrochloric or muriatic acids, boric, fatty and carbolic acids, borax.
86. Steel, bronze, brass, spelter, copper, tin pure or alloyed, lead, nickel and zinc, in lumps or rough, in bars, cubes, parings or sheets.
87. Cash registers together with their accessories, copying preparations (*baños*).
88. Aërated waters and lemonades, also orange-blossom water.
89. Spirits of turpentine.
90. Knitting needles of any material.
91. Cotton holland, black or blue, raw cotton (plus 25% on the specific duty).
92. Twitchell's reagent, lavender.
93. Alum, crude or stone, chrome alum, formic acid, impure or denatured.
94. English yellow or chromate of lead, minium, litharge, white lead or carbonate of lead, whiting and white bol, manganese.
95. Stuffed animals, fans of cardboard, with common non-folding handle, with or without advertisements.
96. Telephonic apparatus and adjuncts, such as commutators, pins,

cranks, insulators and wooden rods for supporting them, carbons and covered copper wire for the installation of electric light, lamps, bulbs, wire and all kinds of accessories for electric light installations.

97. Harness and collars for draught animals.

98. Ground rice, arrowroot, hominy, tapioca, sago in flour or in the grain, crushed oats and oatmeal, granulated or flaked rice.

99. Muscovado or brown sugar, and burnt or granulated sugar used in the manufacture of beer

100. Plates of painted iron for ceilings.

101. Scales and counter balances to weigh up to 30 kilos, with or without plates and weights of iron, copper or nickel for such scales &c.

102. Excelsior (*barba de palo*) and fibres similar to esparto.

103. Barrels, pipes and hogsheads.

104. Pottery, glazed or not, in any form, not otherwise mentioned, and pottery painted, stamped, glazed, with or without designs in relief, viz., pillars, flower vases and pots, statues, paintings and other ornamental articles and the like.

105. Water closets of faïence, with their accessories.

106. Unmanufactured reed, rushes, rattan, cane, unenumerated straw, palm and osier, trefoil spikes.

107. Ammunition and shot of lead for hunting.

108. Bicarbonate of soda, Epsom salts, Glauber's salts or sulphate of soda and bromide of cyanogen.

109. Cables and cordage of vegetable materials or of metal; also twines.

110. Bowls for tobacco pipes, cigar-holders and tobacco pipes, of common clay or faïence, not combined with any other materials.

111. Calsomine, calcarium, lithite and ednore.

112. Alimentary meat or fish preserves, howsoever packed, with the exception of meat extract and sardines, tinned maize.

113. Haricots of all kinds, chick-peas, lentils and beans (plus 10% on the specific duty).

114. Unbleached cottons, canvas or duck, No. 3; common cloth of jute, linen, hemp or similar manufacture of bags and for packing, not bleached with chemical preparations, also with colored stripes or checks, of round or flat thread, provided that half the number of warp and weft threads does not exceed 6 in a sq. of 5 millimetres side.

115. Charcoal in powder, animal charcoal and lampblack, also peat in slabs.

116. Meat, salted in brine or smoked, ham, smoked or salted, tongues.

117. Packing canvas lined with paper; fine pasteboard or thick office paper, for visiting cards and other purposes, including waterproof paper, for copying presses.

118. Chloride of lime and cyanide of potassium and sodium.

119. Sieves of iron and wood, strainers of iron wire.

120. Vegetable hair and the like.

121. Wax, shoemakers'.

122. Common beer (plus 25% on the specific duty).

123. Chalk slate pencils, unenumerated disinfectants, liquid.

124. Copper, old and scrap (plus 25% on the specific duty).

125. Portable cooking ranges (provided they are not in the shape of reflector stoves).

126. Galvanized iron nails with washers, iron, sanitary or disinfecting water closets.

127. Hearses, including the glasses, feathers, plumes and all other accessories thereto, even when they are separately liable to higher duties, provided they be imported together with the hearses.

128. Chalk, white or red, in lumps or powder.

129. Crucibles of all kinds.

130. Chloride of calcium.

131. Preserves in vinegar, other than olives and capers of all kinds.

132. Juniper berries.

133. Emery in lumps or powder.

134. Esparto, raw.

135. Common muzzle-loading hunting guns, mining caps and fuses, dynamite and other explosives and greasing tow for machine joints.

136. Copper scupper nails.

137. Fountains or basins, statues, busts, flower vases and urns of iron; the same of marble, alabaster, granite or of all other stones (plus 10% on the specific duty).

138. Biscuits of all kinds, without confections.

139. Fluid gas (*gas fluido*); liquorice paste, liquorice root.

140. Gum arabic in lumps or powder.

141. Wheat in the grain, wheat flour, also broken wheat.

142. Manufactures of iron: Wire cloth for mattresses; anchors and chains for vessels, safes, mortars, shellers, copying presses and machines for stamping paper; nails, washers, tacks, hob-nails, rivets and scupper nails; balconies, doors, stairs, balustrades, gratings, cornices, atties and similar ornaments; corrugated and galvanized sheets for roofing, flat irons, posts for fences; hooks with or without rings, cylinders or *calvoyas*, stoves, pails, *bwdares*, kettles, broilers, pots, frying pans, roasters and other kitchen and household utensils, tinned or enamelled or not, although the corresponding lids be of tin plate; flat candlesticks of iron, whether enamelled or not.

143. Rolled iron for trunk fittings, and embossed copper sheets for the same purposes, furniture of iron, even with knobs and slight ornaments of copper.

144. Bones, horns and hoofs, raw.

145. Single yarn (untwisted) for weaving looms.

146. Instruments for arts and trades, with or without handle, not enumerated in No. 52, telescopes, theodolites, tacheometers, levels, compasses with telescope, sextants and other topographic and geodesic instruments, sights, chains and rods for the same purposes.

147. Toys of all kinds and of whatever material, including marbles (*metras*) of glass or faïence and rubber balls; christmas trees; rubber for making sling shots is excepted, being dutiable under Class VI.

148. Sterilized fruit juice, without alcohol, cider.

149. Fresh vegetables, laundry starches such as leuceine, dextrine and the like.

150. Printed books, bound, except those treating on sciences, arts and trades, which, bound or not, are free on importation; printed pamphlets and copybooks, unenumerated.

151. Emery cloth and paper.

152. Linseed or linseed meal.

153. Table, toilet and other similar sets of common faïence, plain, dyed or not, printed in one colour, and faïence known under the generic name of English faïence (all these articles less 20% on the specific duty). The above articles, of more than one colour, with paintings, reliefs, gilt fillets and all other ornaments (plus 20%).

154. Rape seed.

155. Walnut wood, unmanufactured.

156. Wood, fine, for musical instruments and for cabinet makers.

157. Wood in sheets, for veneering furniture.

158. Wood, sawn, planed or dovetailed.

159. Nursing bottles, nipple shields of glass; butter (plus 15% on the specific duty).

160. Ore of iron, copper and tin; black lead and asbestos.

161. Rough marble, neither sawn, polished nor wrought, marble tombstones; marble slabs are not, however, to be regarded as parts of tombstones, but are assessable under Class IV.

162. Potatoes (plus 25% on the specific duty).

163. Paper of all kinds not otherwise mentioned, serpentines or paper ribbons; *confetti*, tissue paper, bleached or not, in sheets measuring 49 by 36 centimetres, for the manufacturer of press copybooks.

164. Paste called *Brightina de Ronde*.

165. Fish, salted, pickled or smoked.

166. Lithographic stones, pumice stone, stones of all kinds and of all forms for grinding or whetting, unenumerated.

167. Common paints in oil.

168. Pianos, silent, pianos.

169. Automatic pianos.

170. Saltpetre and salt of nitre, common or calcined potash.

171. Leeches.

172. Carbonate of potash or pearlash, stearine prepared for the manufacture of candles.

173. Soda, common or calcined, or caustic soda.

174. Carbonate of soda, crystallised.

175. Mulberry-tree extract.

176. Catechu extract.

177. Quebracho extract.

178. Iron wire cloth or netting, not included in other classes, wire furniture springs.

179. Common unbleached cloth for filters.

180. Electric bells, and their accessories.

181. Turpentine, of Venice, logwood paste and extract; brilliant chrome colouring extract for tanning, oxalic acid, chromium black, potassium alum, acetate of lead, hyposulphite of soda, bichromate of soda and of potash, lactic acid, sulphide of soda, extract of sumac, hypochlorite of lime, sodic chrysodol.

182. Poison for preserving skins.

183. Glass and crystal in sheets, white or colored, unbevelled.

184. Vinegar, common and empyreumatic, and brandy made from the residues of pressed grapes.

185. Red wine in any kind of receptacle containing not more than 14% by volume of alcohol; St. Raphael and St. Ignatius wines in bottles, containing not more than 19% by volume of alcohol; white wine in barrels and casks containing not more than 18% by volume of alcohol.

186. Coffee winnowers (*venteadores*).

187. Sumac, powdered or in a crude state.

188. Oilers of iron, tin-plate, copper and the like.

§ 4.—CLASS IV.

Goods dutiable at the rate of 75 centimes of the bolivar per kilogramme.

189. Benne, sesame, almond and cotton seed oils.

190. Palm oil, siccative or liquid oil for painters.

191. Olives and capers.

192. Cruet, decanter and vinegar stands.

193. Articles of all kinds of steel, iron, copper, brass, tin, tin-plate, bell-metal, bronze, lead, pewter, zinc, aluminium and nickel, not elsewhere mentioned, whether polished, japanned, tinned or bronzed, or not; and furnaces for the manufacture of sugar.

194. Wire, manufactured into frames for wigs, bird cages, hat and coat rails, or similar articles; copper wire; gymnastic apparatus of wood, rope or rubber, such as horizontal and parallel bars, rope ladders, hand rings, spring boards, dumb bells, indian clubs, trapezes, and also boxing gloves, base-ball, lawn-tennis, football, cricket and polo sets, and requisites for these games, rowing appliances, with their accessories, skates of all kinds.

195. Almonds, hazelnuts, walnuts, ground nuts, chestnuts, and all other dried fruits in shells, not specified.

196. Stills and all similar apparatus, fans of bamboo or other wood and paper, folding or not, with or without adhering advertisements printed thereon.

197. Siegert's bitters.

198. Benne, canary seed and millet.

199. Aniseed, caraway seed, Ceylon and Chinese cinnamon (*canelón*), garlic, onions, cumin, cloves, origan, pepper, pimento and other spices (also *purée* of tomatoes).

200. Chandeliers, globes, glass candle screens, candelabra, candlesticks, navigation lanterns, street lamps, suspensions, lamps, lanterns, flat candlesticks, wind shields, and table lamps of glass, crystal or common metals.

201. Frames for umbrellas and sunshades.

202. Jet, unmanufactured, and sugar, white or refined.

203. Automatic balances and scales operated by the introduction of a coin, and precision balances to weigh up to ½ kilogramme, including accessories accompanying them.

204. Wooden pails, buckets or tubs.

205. Billiard table cushions.

206. Bagatelle tables with all their accessories.

207. Transmission belting of leather, rubber, cloth or other material.

208. Felts, not fulled, in disc shape or cones, for the manufacture of hats, hair for hats, paper wrappers, leather bands, crowns, plush, peaks for caps and képis, varnished cloth prepared with gum-lac dissolved in alcohol, employed for the manufacture of hats, also said solution of gum-lac in alcohol; felt for saddle cloth, if having at least 12 millimetres in thickness; felt for paper-manufacturing machines, labels or trade marks for fixing inside of hats, varnished borders and accessories thereof.

209. Shoe olacking, cream and whiting, bituminous oil for blackening and varnishing harness, shoe dye.

210. Billiard tables with all their accessories, including the balls and covers, when imported together with the tables.

211. Residuums of oil, of lard and of all other fatty substances, also Armenian bole.

212. Boxes of wood, even imported in pieces, *i.e.*, in boards for making same.

213. Baskets, baby carriages, and other articles of osier and wicker-work, including perambulators of whatever material; canvas covered with paper, for the manufacture of envelopes, and canvas coated with sulphate of copper.

214. Pasteboard manufactured for boxes, large and small, or in any other form, excepting for toys, masks and playing cards. Blank visiting cards of any size.

215. Barley husked, *Cebadilla*.

216. Capsules for bottles.
217. Brushes for the teeth, hair, clothes and hoes, common horse brushes and those of horn or whalebone for scrubbing floors.
218. Wax, vegetable, black or yellow, not prepared.
219. Bristles and horsehair, and tissues of horsehair for strengthening clothing.
220. Cartridges for firearms, not elsewhere specified.
221. Glue, common, in lumps or liquid, iron cement, collodion for photographers, powder for clarifying wines, gumlin.
222. Fustian and common tissues similar to those comprised in No. 114, chemically bleached, or of which half the number of threads exceed 6 in a square of 5 millimetres side, sized canvas for furniture.
223. Pointed knives, common, with or without sheaths; knives with handles of wood or other common material for fishermen, large knives and steel machetes for farming and generally all those employed in arts and trades.
224. Lacquers and varnishes of all kinds.
225. Rubber made into tubes or pipes, of more than 1 centimetre in diameter; sheets or bands for machine belting, washers or rings with tissue core, navajas for coffee-plantations, rubber tyres for carriages and agricultural carts.
226. Oil-cloth for floors, packing and roofing, also machine packing.
227. Mirrors of all kinds, framed or not, plate glass, silvered and bevelled for mirrors.
228. Spermaceti and paraffin.
229. Sea foam, substance employed for raising bread, baking powder.
230. Floor mats of all kinds.
231. Small table and dish mats of colored pita.
232. Meat extract, ground mica, "*escamine*" for carnival games.
233. Figures, ornaments, and containers of all kinds used in putting up confectionery; also gilt paper bags, finished or partly finished, imported for the above purpose. Should the receptacles referred to be covered with silk or velvet, or ornamented with flowers or other articles liable to higher duties, they shall come under Class VI. as fancy articles.
234. Door mats not otherwise mentioned.
235. Dried fruits.
236. Fruits in brandy, syrup, or in their juice.
237. Saddle-trees (plus 25% on the specific duty), vulcanized fibre for chair seats and other purposes.
238. Artificial flowers of porcelain, glass or metal.
239. Phosphorus in paste.
240. Cinematograph films.
241. Gelatine of all kinds, also biscuits with sugar.
242. Potato meal, or *sutú*, and maize and rye flour.
243. Buckles covered with leather.
244. Shoemakers' thread, and hempen rope for reins, with core of tow.
245. Coarse thread of hemp or pita, and fishing twine of these materials.
246. Rope yarn.
247. Tinplate or sheet iron manufactured into articles not specified; gutters and spouting (*bajantes*) of tin plate or galvanized sheet iron, receptacles of tin plate with or without adhering or painted label.
248. Iron buckles for harness makers, whether tinned, nickeled or bronzed.
249. Incense.
250. Surgical instruments, instruments for chemical laboratories and for anatomical study, including knives, bistouries, lancets, scissors &c., instruments and apparatus of all kinds for dentists, dentists' chairs.
251. Soap stone for tailors.
252. Syrups of all kinds, other than medicinal; confectionery of all kinds; sugar candy, flavoured rice flour employed for making sweets.
253. Sealing-wax, in cakes or sticks, or "*sulacre.*"
254. Coarse canvas or sail cloth of cotton, or linen and coarse linen or cotton sail cloth called "Sanitas."
255. Milk, condensed.
256. Blank books and booklets, lithographed books of drafts or bills of exchange in blank, crayons and charcoal pencils for drawing, copy-letter books.
257. Porcelain and china ware unenumerated.
258. Hops, raw wool, unenumerated vegetables, grain, and potherbs, prepared.
259. Wood, common, manufactured into articles not otherwise mentioned, wooden pipes, even with a mouthpiece of rubber or celluloid.
260. Malt.
261. Lard obtained by rendering, bacon freed from its muscular tissue.
262. Iron furniture, with parts of wood.
263. Marble, jasper, alabaster, granite and other similar stones, wrought, sawn or polished in articles not otherwise mentioned.
264. Wicks and twists for lamps, and lamp chimney cleaners.
265. Mustard in the grain or in powder.
266. Furniture of common wood, osier, straw or cane, *manigrafos.*
267. Organs and all accessories thereof imported separately or not.
268. Ostein (*osteina*), Appels' *nata* and oleomargarine (plus 25% on the specific duty).
269. Straw plaits for hats.
270. Sticks for making matches, wooden tooth picks.
271. Wooden sieves with bottoms of linen tissue.
272. Paste or mastic for polishing, and that used for the tips of billiard cues.
273. Wall paper and cardboard (plus 10% *ad val.*).
274. All kinds of articles, excepting toys, imitating porcelain, marble, granite or any other fine stone.
275. Cement for joining marble, pianolas and their accessories.
276. Flints, touchstones, polishing and similar stones not mentioned in other classes.
277. Hides, untanned.
278. Wooden shovels.
279. Soldering preparations, such as *fluxiste* and the like.
280. Tips for billiard cues.
281. Cheese of all kinds.
282. Spare parts for machines except agricultural or those specified in No. 18.
283. Sacks, of canvas, duck, unbleached cottons and other similar fabrics.
284. Mushrooms, dried or in sauce; milk, flour, phosphatine, chocolate, and similar unenumerated preparations, Buitoni's agglutinated paste.
285. Sauces of all kinds and pickles in mustard.
286. Tallow, in lumps, paste or pressed, and all ordinary fats for making soap, unenumerated machine grease.
287. Syphons for aerated waters, apparatus for manufacturing aerated waters.
288. Sole leather, dyed or not, hempen soles for sandals.
289. Piano stools, of whatever material made.
290. Talc in sheets or powder.
291. Horsehair fishing lines.
292. Meat covers of wire gauze.
293. Lids with knobs of metal, glass, or porcelain, bottle stoppers of tin plate and cork.
294. Cloth or tissues of cotton, hemp, esparto or flax, for floor coverings, even when mixed with wool, and horsehair tissues for covering furniture.
295. Canvas cardboard and boards prepared for oil painting, and stumps for drawing.
296. Cloth or tissues, common, of hemp, flax or cotton, for upholstering furniture, or in webbing, cotton dusting cloths for domestic use, bands for packing.
297. Wooden heels, shoed or not with copper or iron.
298. Strips of stuff or tinned paper (*de papel estanado*), for shoemakers, of 1 centimetre in width by 12 centimetres in length.
299. Boot-jacks and corkscrews.
300. Chalk, in sticks, lumps or other form, for billiards.
301. Blinds, venetian, for doors and windows.
302. Fire-crackers called *triquitraques*, primers for squibs &c., and *salta pericos.*
303. Reflecting lamps (*reverberos*) other than those included in the free list.
304. Sails of coarse cloth for large vessels.
305. Candles, tallow.
306. Velocipedes, bicycles, tricycles, also their accessories.
307. Unenumerated manufactures of glass or crystal, ointment pots of faïence or glass, with or without lids of another material.
308. White wines in decanters and bottles, containing not more than 18% by volume of alcohol; port wine in decanters and bottles, containing not more than 22% by volume of alcohol; champagne and all other sparkling wines.
309. Articles of plaster of all kinds.

§ 5.—CLASS V.

Goods dutiable at the rate of 1 bolivar 25 centimes per kilogramme.

310. Oil: cod-liver and of fish of all kinds; spurge, imitation olive oil, medicinal oils, and all other unenumerated oils.
311. Scented oils, cosmetics, pomades and lotions for the hair, greases for the skin, Cologne water, Kananga water, and all scented toilet waters, hair-wash, such as *floritina* and the like.
312. Accessories and cylinders for phonographs.
313. Arsenic, robs (*arropes*).
314. Tartaric acid, in powder.
315. Liquid ammonia.
316. Dentifrice preparations, peroxide of hydrogen (oxygenated water), common soap and scented soap.
317. Spirits of all kinds; brandy or cognac and geneva, all these testing up to 58° C.; when exceeding that strength they are dutiable in proportion. Bitters not otherwise specified, bitter *Elixir* of coca, absinth.
318. Almonds, peeled.
319. Apparatus for measuring hats.
320. Photographic apparatus, albumenized paper, and other accessories, not specially mentioned, used in photography, also cardboard for photography.
321. Shapes of sized stuffs for hats, bonnets and caps.
322. Rings covered with leather.
323. Strops and fine stones for sharpening razors, and razor paste.
324. Asphaltum for engravers
325. Saffron.
326. Quicksilver or mercury.
327. Trunks and chests of wood, portmanteaus of wood, cardboard and cloth or imitation leather, of oil cloth, and caskets of wood suitable for holding gloves, handkerchiefs, &c.
328. Skins for carrying wine, and wallets and small bags of oilcloth for grain samples, travelling baths and their accessories.
329. Buttons of all kinds, excepting those of silk, silver or gold.
330. Trusses, bougies or probes, suspensory bandages other than silk, abdominal belts, lint, strainers or filters, pistons (*embolos*), cupping-glasses, anodyne necklaces, spatalas, clyster pumps, syringes of all kinds, and syphons not otherwise mentioned.
331. *Bramante, brin*, drill, domestic cloth, dowlas (*warandol*) or Irish linen, unbleached, of linen or cotton; linen or cotton cloth used in the manufacture of hammocks; and all other similar unbleached tissues.
332. Shaving brushes, brushes and paint brushes of all kinds.
333. Hat cases of leather.
334. Printed or lithographed circulars.
335. Calendars of all kinds.
336. Cameræ obscuræ or camera lucida, for drawing or photography, and other similar apparatus.
337. Cotton canvas for embroidering, and canvas of unbleached thread similar to the ordinary tulle used for mosquito nets, coloured canvas or webbing (*angers*) for seatings (*rejillas*) and other purposes.
338. Capsules, sacks or bags of paper, of all kinds and sizes, with or without inscriptions, for apothecaries.
339. Tortoise-shell, crude.
340. Printed or lithographed posters, showbills and handbills.
341. Home-spun linen, linen called *benzo de rosa*; camel-hair cloth (*lomo de camello*), cotton "*crea*" and tissue of linen called unbleached German "*crea*," of Nos. 9, 10 and 11; lining (*crehuela*), striped or checked, colored or not; and all other similar tissues, not specially mentioned.
342. Sieves of copper wire, leather, wood, or horsehair.
343. White wax, pure or mixed, not wrought, and mineral wax.
344. Bristles for shoemakers.
345. Fish glue and shoemakers' liquid glue; agglutinating cement made of rubber and benzine, and dried egg albumen.
346. Colors and paints not otherwise mentioned, such as ultramarine blue, paints prepared with oil or varnish to be used for enamel.
347. Cork, in sheets, stoppers, cigarette holders, and all other unenumerated articles.
348. Cotton cord or twine, loose or twisted according to the purpose for which intended, containing ten threads or more, and ordinary cotton braids for heel straps.
349. Amethysts and cubebs.
350. Penknives, razors, pocket knives; knives, forks and scissors, nail trimmers of any form, except those of German silver not intended for surgical purposes.
351. Strings, single or wire wound, for musical instruments.
352. Beer, concentrated or peptonized.
353. Sassafras and all medicinal barks.

354. Drugs, medicines and unenumerated chemical pharmaceutical products; patent drugs and medicines approved by the Committee for examination and classification, and any other medicinal substance and preparation not specially mentioned, empty gelatine capsules, cachets.

355. Cotton drills, white or colored, with plain or figured texture, plushy or not, embroidered or open-work cotton tissues, provided these tissues weigh more than 130 grammes per square metre, and bleached or unbleached plushy cloth used for towels or napkins.

356. Discs or cylinders for gramophones or phonographs.

357. Oilcloths, unenumerated, of all kinds.

358. Cotton buckram.

359. Brooms, brushes and malkins of horsehair.

360. "*Sen-sen*" pastilles of scented gum, essential oils and extracts for industrial use.

361. Sponges.

362. Stereoscopes, cosmoramas, dioramas, panoramas, magic lanterns, phonographs, graphophones and other similar apparatus, also their accessories.

363. Paper lanterns; paper collars, fronts and cuffs, including those lined with stuff; and manufactures of paper not otherwise mentioned.

364. Fencing foils, masks, pads, and gloves.

365. Photographs.

366. Cotton blankets.

367. Gum-lac, copal, and all kinds of gums and resins not otherwise mentioned.

368. Horsehair gloves.

369. Glycerine.

370. Ordinary sewing thread and supple embroidery and weaving yarn, twisted yarn in the form of thin twine, such as bookbinders' or sail thread, which, owing to its suppleness, cannot be assimilated to cord and can be used for the manufacture of hand or machine made tissues, crochet thread, cotton wick for matches.

371. Magnets.

372. Images and effigies, mechanical mannikins.

373. Musical instruments, musical boxes, and all unenumerated parts or accessories thereof.

374. Soap powder.

375. Rock salt

376. Sets of chessmen, draughts, dominoes, roulette, and other similar games; playing cards of all sorts and of any material.

377. Pictures and engravings on paper.

378. Pencils of all kinds, except slate pencils; portfolios; india-rubber erasers; seals and stamps for letters; writing ink and ink powder; paper knives; pencil cases; sealing wax; steel pens; toothpick-holders, inkstands; penwipers and all other unenumerated writing requisites.

379. Books containing gold or silver leaf, whether real or imitation, for gilding or silvering; bronze powder, and books for bronzing.

380. Hunters' flasks (*licoreras*).

381. Linen, drill (*warandol*) with plain foundation, of cotton or linen, with coloured stripes or checks, linen, with coloured foundation, being dutiable under Class VI. if weighing less than 130 grammes per square metre.

382. Iron filings.

383. Tissues of cotton, colored, manufactured with dyed threads or with white and dyed threads, of plain or figured texture, plain or with stripes or checks (fancy or other), known as *arabias*; ginghams, striped or cretonne, common, provided they average in weight between 70 and 100 grammes per square metre, and that half the number of the threads contained in a square of 5 millimetres does not exceed 13. In the case of figured tissues, the threads are reckoned in the closest woven part.

384. Wooden battens, rods, borders or mouldings, painted, varnished, gilt or silvered, and wooden curtain-loop holders.

385. Colored cotton duck, and plaits of common linen, cotton or woollen tissue of a width of from 7 to 15 centimetres for girths and surcingles, also light unbleached cloth having more than 10 warp threads in a square of 5 millimetres side.

386. Sweet liqueurs, such as creams of vanilla, cocoa, aniseed and the like.

387. White cotton tissues, plain, provided that half the number of warp and weft threads in a square of 5 millimetres side does not exceed 16.

388. Frames of any material, unenumerated, with or without glasses, prints, portraits, pictures and engravings

389. Masks of all kinds.

390. Maizena.

391. Macaroni *tallarines*, vermicelli, and all other similar alimentary pastes.

392. Measures of leather, tissue or paper, with or without cases.

393. Patent or secret medicines not approved by the Committee for examination and classification (plus 50% of the specific duty), also medicinal cotton and cotton in sheets.

394. Furniture of fine wood, such as palissander, mahogany, rosewood, walnut, and that with backs and seats, upholstered with horsehair, wool, cotton or silk, furniture of common gilt wood, coffins of all kinds, screens

395. Gallnuts, nutmegs and nutmeg flower called mace.

396. Shades of paper, metal or tissues.

397. Gum pastilles.

398. Sprays and atomisers

399. Parchment and imitations of the same; cloth only used for bookbinding, waterproof tissue of caoutchouc and cotton used for winter blankets, cotton felt, for lithographic machines.

400. Spirit gauges or alcoholometers, saccharometers and aerometers of all kinds.

401. Paintings, chromos, drawings, and portraits on canvas, wood, paper, metal, stone or other materials; lithographed advertisements applied on cardboard, but not rendered unfit for any other use, and christening cards with colored landscapes or figures, post cards.

402. Tissue paper, and headed writing paper.

403. Rice powder for toilet, calcined Persian shells.

404. Bottle stands, glass stands, travelling bottles such as "Thermos."

405. Sporting and mining powder.

406. Automatic scales provided with a musical box or with some game contrivance.

407. Empty sacks of duck *loneta*, *liencillo* and similar cloth.

408. Vanilla, wines testing more than the percentage of the wines classed in Nos. 185 and 308, medicinal wines.

409. Tannin.

410. Large cards, printed or lithographed.

411. Tea.

412. Indian ink, hair dyes, and all other inks and dyes not otherwise mentioned.

413. Rubber tubes of less than one centimetre in diameter when forming part of irrigators.

414. Candles of spermaceti, paraffine, composition, or stearine, and twisted wicks for the same.

415. Dowlas (*warandol*), unbleached, of linen or cotton, even with colored stripes or flowers, also that with a lead-gray or light-yellow ground.

416. Tinder-boxes and wicks for tinder-boxes.

§ 6.—CLASS VI.

Goods dutiable at the rate of 2 bolivars 50 centimes per kilogramme.

417. Spangles, bugles, and beads of glass, porcelain, wood, or of any other materials; fancy articles of glass or porcelain, mounted in gilt or silvered metal; artificial plants of caoutchouc, paper or tissue, representing palms, begonias and large leaves, and sweetmeat boxes covered with silk or velvet or ornamented with flowers or other articles liable to higher duties than those levied under Class IV.

418. Fans of woollen or cotton tissue, painted, with sticks of bone or wood, coffin ornaments.

419. Steel, covered or not, for corsets and other similar purposes.

420. Huckaback, Brittany, Bramant, linen, excepting unbleached German linen, Nos. 9, 10 and 11; damasks, drills, lawn, stripe, *florete garantido*, Silisian linen, Rouen linen, and all similar tissues, white or coloured, of linen, pure or mixed with cotton.

421. Pins, needles, hairpins, hooks and eyes for clothes and shoes, buckles for hats, clothes and shoes, clasps for shoes, of zinc, copper or celluloid, heels shoed with celluloid.

422. Carpets in the piece and rugs (plus 20% *ad val.*).

423. Under-shirts, drawers, stockings, slip-bodices, night caps and all other articles of knitted cotton. Undershirts with collars and cuffs, attached or made to adapt separate collars and cuffs, shall be liable to a surtax of 50% on the specific duty.

424. Eye-glasses, spectacles, opera glasses, or binoculars, telescopes, magnifying glasses, microscopes and glasses and lenses for the same, even when imported separately.

425. Whalebone and its imitations.

426. Tanned hides, except the white or coloured sole leather specified in Class IV.

427. Barometers, hygrometers, chronometers, thermometers, and compasses without telescope.

428. Walking-sticks, riding whips, driving whips.

429. Baize, light baize and petersham in pieces or plaids, and blankets made of these materials, waterproof tissue of baize and rubber.

430. Pipe and cigar-holders of amber, porcelain, and any similar material.

431. Sewing cases, travelling cases, shaving sets, manicure sets.

432. Waterproof coats or cloaks.

433. Shells in bulk or made up into articles or ornaments.

434. Pocket books, tobacco pouches, card cases, reticules, purses, cigar cases, eye-glass or spectacle cases, match boxes, albums neither covered with velvet, gilt nor silvered, and all other similar articles of any material except of gold, silver, or German silver.

435. Wax, manufactured into articles of all kinds, except toys.

436. Dress preservers (*cauchos*), covered or not.

437. Counterpanes, sheets, blankets, covers of linen or cotton for beds or tables.

438. Elastic for boots and shoes.

439. Coral in any form.

440. Funeral wreaths and similar funeral ornaments.

441. Thin cord of white or colored linen or cotton, twisted or not, of less than 10 strands.

442. Crinolines, bustles and similar articles.

443. Knives, forks, spoons and other similar articles of German silver or white metal, or silvered or gilt.

444. Mattresses, bolsters and pillows, except those of silk; down for stuffing them, wire or spring mattresses imported without the bedsteads.

445. Cotton cords for hammocks.

446. Teeth, eyes, legs and all other artificial limbs.

447. Thimbles of any material.

448. Night gowns, made up, half made up or in cuttings.

449. Stirrups, spurs, snaffles, bridle bits, muzzles and buckles of white metal such as packfong or German silver.

450. Skeletons or parts thereof, natural or artificial.

451. Yarns, worsted, raw (if containing a fibre of silk, it shall be liable to a surtax of 25% on the specific duty).

452. Cases containing small articles of steel, copper, or other metals, for embroidering, cleaning the teeth or nails, drawing and painting.

453. Brooms and brushes of palms, rushes, or other vegetable fibres.

454. Labels and posters, printed or lithographed.

455. Felt for mangling machines.

456. Blankets of wool, pure or mixed with cotton, bedspreads or covers of wool, pure or mixed with cotton.

457. Tissues for slippers, excepting of silk.

458. Blankets, dark, of goats' hair (*de cabrin*).

459. Gutta-percha, manufactured or not, and rubber shoes.

460. Imitation gold or silver thread, wire, spangles, tinsel, leaf, foil, galloons, trimmings, and other articles of imitation gold or silver, for embroidering or sewing.

461. Bone, ivory, mother-of-pearl, real and imitation jet, real and imitation tortoise shell, india-rubber, gum, sheets of celluloid, horn and talc, manufactured into articles of all kinds not otherwise mentioned. Manufactures wholly of tortoise-shell, jet, ivory, and mother-of-pearl pay a surtax of 15% (*ad val.*).

462. Table-cloths, towels and napkins of all kinds.

463. Bride cloth, of linen, pure or mixed with cotton.

464. Hands, keys, springs, spirals, and other parts of watch and clock movements.

465. Natural moss and plant spikes or heads, dried or coloured for ornaments, feather powder puffs.

466. Candle wicks and cotton yarn used for candle wicks.

467. Cotton handkerchiefs.

468. Paper, gilt or silvered, paper stamped in relief, and colored paper for artificial flowers.

469. Umbrellas, sunshades and parasols, of wool, linen or cotton.

470. Imitation pearls and stones, not set.

471. Perfumery of all kinds for the handkerchief, scented booklets of powdered paper and perfuming sachets consisting of simple bags filled with scented materials.

472. Goose quills, prepared as tooth-picks.

473. Feather dusters.
474. Imitation jewellery (plus 50% on the specific duty), metal collar buttons and cuff buttons, solid or spring, except of gold or silver, with or without parts of ivory, bone, celluloid, and similar material.
475. Table or wall clocks, alarum clocks, water clocks, hour-glasses, and the like, with the exception of watches.
476. Rosaries of wood or glass.
477. Envelopes for letters, offices, visiting cards, &c.
478. Hats (so-called of velvet or of "guanna" hair), trimmed, also hats, caps, and helmets of straw or its imitations, not trimmed (plus a surtax of 25% on all these articles).
479. Patent leather.
480. Cotton tissues, namely:
1. White, plain, in which half the number of threads in a square of 5 millimetres averages from 17 to 21 inclusive in both cases.
2. Of a single colour or with printed dots, plain, provided half the number of threads in the same space does not exceed 16.
3. Comprised in No. 355, provided the weight per sq. metre ranges from 101 to 130 grammes, both inclusive.
4. Classed in No. 383, plain, in which half the number of threads in a sq. of 5 millimetres side exceeds 13, in which the weight per sq. metre is between 101 and 130 grammes inclusive, or is below 70 grammes.
5. With printed dots, not specially mentioned, wholly or partly figured, embroidered or open-worked (plus 25% on the specific duty).
6. Included in No. 383, figured, in which the weight per sq. metre is between 101 and 130 grammes inclusive, is below 70 grammes, or in which half of the threads in a square of 5 millimetres on the side exceeds 13 (plus 25% on the specific duty).
7. White tissues, or of a single colour not enumerated elsewhere of figured, embroidered, or open-worked texture, in whole or only in part (plus 25% on the specific duty).
481. Dowlas (*marandol*), white, of linen, pure or mixed with cotton.
482. Painted tissues of cotton for upholstering and silk bolting cloth.

§ 7.—CLASS VII.

Goods dutiable at the rate of five bolivars per kilogramme.

483. Cloaks or capes of pure wool, or mixed with cotton; fans of silk with feathers and frames or sticks of tortoise-shell, mother-of-pearl, or ivory.
484. Undershirts, stockings and all other articles of wool, pure or mixed with cotton.
485. Magnesium wire.
486. Sword-sticks and sticks with a mechanism for firing.
487. Purses of linen or cotton.
488. Fringes, tassels, lace, ribbons, bands, cords, passementerie, chenille, caps, bows, straps, slippers and gloves of wool, pure or mixed with cotton.
489. Boots and shoes, only cut out or without soles, other than leather, rugs of sheepskin.
490. Leather tips for shoes.
491. Table covers, tapestry (*paños*) and all other articles of crochet, except those of silk.
492. Chasubles, viaticum cases, altar cloths, copes, dalmaticas, stoles, maniples, communion cloths, bands and other ecclesiastical vestments and church ornaments.
493. Elastic ribbons and web of linen, cotton or wool combined with rubber.
494. Curtains, hangings, mosquito-nets, of linen or cotton.
495. Lace, embroidered bands, blondes, insertions, ribbons, edgings, epaulettes, tassels, cords, fringes, slippers, scarfs, braids, gloves and trimmings, of linen or cotton.
496. Swords, fine hunting knives, and all other side arms, revolvers, pistols, fine sporting guns, breech or muzzle loading, and loaded or empty cartridges, primers and percussion caps, locks, nipples for guns, Flobert and compressed air-guns for target shooting.
497. Felt in the piece for wearing apparel, less a rebate of 25% on the specific duty, and half-fulled felt for hats.
498. Signal or Bengal lights and fire-works.
499. Saddle-cloths and sweat-cloths of all kinds.
500. Undershirts, drawers and stockings, also similar knitted articles of linen, pure or mixed with cotton.
501. Articles for sportsmen, such as shot-bags, powder-flasks, cap-boxes, game-bags and pouches, gun-barrel cleaners, apparatus for closing cartridges, rods for ramming wads in cartridges, powder measures, &c.
502. Belts of tissue of wool, linen or cotton, with admixture of rubber, with ornaments or watch-pocket of leather, and nickelled or bronzed buckles, muslins and batistes of linen, pure or mixed with cotton, unbleached or coloured, in pieces or cut out for dresses.
503. Cotton velvetine, corduroy and plush, and imitation velvet, in the piece or ribbons.
504. Woollens or worsteds, cassimere, and all other tissues of wool, pure or mixed with cotton, not specially mentioned (plus 10% *ad val.*). (Cassimeres referred to in this number are allowed to contain in warp and weft silk strands to show more clearly the pattern).
505. Cotton shawls and scarfs, of muslin, lawn, guipure, or other fine cotton tissues; cloths, tissues and ribbons of ramie, even mixed with cotton.
506. Shawls, scarfs and table-cloths, of wool, pure or mixed with cotton, neither ornamented nor embroidered with silk.
507. Tulle of cotton or pita, mourning bands for hats.
508. Umbrellas, sunshades and parasols of silk, pure or mixed with wool or cotton.
509. Skins, tanned, manufactured in any shape, not mentioned in other classes.
510. Wares of German silver, in any form, not specially mentioned, and silver plated articles such as Christofle and the like.
511. Saddles, head-pieces, gun cases, reins, girths, cruppers, saddle covers, leggings and sheepskin mats of all kind, trunks, valises, travelling bags and hand bags for travellers of leather or any other skin.
512. White cotton tissues, plain, in which half the number of threads exceeds 21 in a square of 5 millimetres side, and tissues of a single colour or with printed designs, in which half the number of threads exceeds 16.
513. Tobacco for cigarettes, in fibres, chopped, or in any other form.
514. Boot straps and laces of cotton, wool or horsehair.

§ 8.—CLASS VIII.

Goods dutiable at the rate of ten bolivars per kilogramme.

515. Ornaments and nets for head dress of all kinds.
516. Human hair and its imitations, wrought or not.
517. Shirts of wool, linen or cotton, and trousers, coats, vests, blouses, drawers and all other ready-made clothes, of linen or cotton, for men.
518. Collars, shirt fronts and cuffs of linen or cotton.
519. Small seine nets of all kinds.
520. Cravats of cotton or wool.
521. Braces corsets, belts, slip bodices, garters of all kinds.
522. Made-up wearing apparel for women of cotton or linen tissues, except of Dutch batiste or *clarin* of linen, mixed with cotton, which are comprised in Class IX., pillow slips of linen or cotton.
523. Flowers and fruits, artificial, not otherwise mentioned, and materials for making flowers, not specially mentioned.
524. Gloves of skin, cases for umbrellas, parasols and sunshades, of linen, wool or cotton, pure or mixed.
525. Underskirts, chemisettes, ruffs, ruches, hats and all other similar articles of Dutch batiste (*clarin*), fine cambric, tulle, zephyr, lawn, tarlatan, muslin, and all other tissues of linen, pure or mixed with cotton.
526. Jewels, trinkets and articles of silver, watches of any material except gold and platinum; empty watch and jewellery cases, even imported separately.
527. Books and albums, bound in velvet, silk, mother-of-pearl, tortoise-shell, ivory, Russian leather, or with gilt or silvered fillets or ornaments.
528. Handkerchiefs of linen, pure or mixed with cotton.
529. Feathers for hats and bonnets and other similar uses, and hearse-plumes imported separately from the hearses.
530. Silk mixed with other materials and tissues containing silk (plus a surtax of 10%); cloth and tissues of all kinds, mixed or embroidered with imitation gold or silver, with the exception of church ornaments or ecclesiastical vestments comprised in Class VII.
531. Hangings, curtains, and other articles not mentioned above, of tissues of wool, pure or mixed with cotton.
532. Tobacco, raw or leaf, tobacco stalks, cigars, cigarettes, "*hueva*," tobacco in carrots, chewing, smoking, snuff and tobacco manufactured in any form.

§ 9.—CLASS IX.

Goods dutiable at the rate of twenty bolivars per kilogramme.

533. Jewels and trinkets of gold or platinum with pearls and precious stones, also unset pearls and precious stones; watches of gold or platinum.
534. Footwear made up or half made up.
535. Bookbindings, imported separately.
536. Hats bonnets and caps, trimmed, for women and children; also raw or spun silk, non-twisted, twisted, boiled, bleached or dyed, chemical artificial silk, and all kinds of tissues of raw silk, neither dyed nor stamped or dyed and stamped, or of boiled silk with or without admixture of artificial silk, cases and covers of pure silk or silk mixed, for umbrellas and parasols.
537. Trimmed hats of all kinds and of any form, for men, except the hats previously mentioned, semi-finished hats, hats simply cut out and fulled felts.
538. Ladies' wearing apparel of tissues of silk, wool, batiste of Holland, light tissue (*clarin*), lawn, muslin, and like tissues except those enumerated in No. 522.
539. Wearing apparel and ready-made clothing not specially mentioned of silk, pure or mixed wool for men or children. Cravats of silk, pure or mixed.

Annex to the Customs Import Tariff Law, approved by the National Congress of 1 12, showing the goods assessed to duty or dutiable at a different rate, under Resolutions subsequently adopted and rendered applicable in virtue of Article 16 of the Law aforesaid.

The goods mentioned under the following numbers shall be respectively included in the undermentioned Classes.

CLASS I.

540. "*Rericar*" (a mixture of hyposulphite and alkaline sulphite, used for coagulating rubber juice).

CLASS II.

541. Stitched advertisements on paper or cardboard, with pictures, landscapes or drawings, if rendered unfit for any other use by means of an advertisement printed on their most conspicuous part and provided they have no commercial value.
542. Beehives, "*telarinas*," also their accessories, and frames of perforated zinc for beehives.
543. Moulding composition and marble wastes.

CLASS III.

544. Rendered hog fat, plus 50% of the specific duty.
545. Greased tissue for metal cleaning.
546. Bath tubs of nickelled or enamelled iron or of common faience. Portable ovens. Plates of stamped iron for ceilings and wall covering. Motor cycles. Apparatus for shearing or clipping animals and hair clippers.
547. "*Ceresite*" (preparation of ammoniacal hydrate of calcium). Sulphite of sodium. Hydrolithina for mineral waters. Chloride of barium. Models for paintings and architecture (toys in the shape of cardboard sheets or books). Degras for sole leather.
548. Alimentary preserves of meat or fish with vegetables.

CLASS IV.

549. Cables of cotton, linen, or hemp, of from 4 to 14 centimetres in diameter. Bleached cotton ribbons, having 3 centimetres in width (for "Dupx's" printing machines). Rollers, roller paste and leather envelopes for printing and lithographing rollers.
550. Hemp hose. Oil prepared for paints and colours. Rubber preserving composition. Washstands of nickelled or enamelled iron or of common faience. Lamps for electric lighting, also bulbs ("*bomillos*") for the same.
551. Port wine, in whatever receptacle, containing less than 22% of alcohol in volume. Prepared foods (not specified).
552. Unbleached light linen or cotton cloth (manufactured with twisted threads having more than one strand, or with single yarns, double in both warp and weft or only in one, weighing more than 250 grammes per square metre. Tarpaulins of waterproof cloth with eyelets.

CLASS V.

553. Teething rings with or without nipple. Rubber cushions for invalids, also ice and hot water bottles and bonnets. Oxygen pumps. Apparatus for the deaf. Corn rings. Trusses and ligatures. Nasal douches. Syringes for hypodermic injections. Medicinal gauze. Cotton gloves and flesh brushes ("*estropajos*") for the bath or other purposes. Pulverizers and plain and steam inhalers. Elastic stockings. Bandages and pessaries. Cataplasmes. Bellows for thermocauteries. Apparatus for making cachets.

554. Cables of hemp, linen, or cotton, having less than 4 millimetres in diameter. Untwisted thread of one strand, of linen cotton, hemp or jute, of natural colour or dyed. Light cloth not weighing over 250 grammes per square metre. Folding fans, of wood and paper, with cotton or woollen ornaments. Curtains of vegetable fibre threads, cardboard or paper. Floats for night lamps. Apparatus for pyroengraving.

555. Glucoses and lactoses. Saccharine (the importation of which is limited to 100 grammes per year and per pharmacy, subject to the previous permission of the Ministry of Finance).

CLASS VI.

556. Curtains with purl or glass beads. Cotton tissues mixed with goats' hair. Diving suits. Untwisted thread of one strand, of pure or mixed wool.

CLASS VIII.

557. Absinth.

The following articles will be admitted duty free:

558. White printing paper, neither sized nor gummed. Encyclopædic dictionaries in Spanish, bound or stitched. Catalogues.

559. Arsenic. Carbolic acid. *Kreso. Kreso* dip and phenoline (creoline). Disinfectants called chloronaphtholeum, sodic chrysodol, sublimate and zenoleum. Manure forks and sickles. Apparatus called "*Regenerador*." Rat and mouse traps.

The following articles are prohibited imports:

Substitutes for saccharine known under the name of: *Sarine, dulcite, saccharine, azucarina, dulcina*, mineral sugar, Lyons sugar, *veracarina* and any other sugar substitute.

ART. 2.—The following articles are exempt from duty:

(1) Articles imported by order of the Government.

(2) Live animals (except leeches), living rubber and all other plants intended for agricultural cultivation, bulbs or onions and tubers for the same, sulphuric acid.

(3) Personal effects of Foreign Ministers and those of Diplomatic Agents of the Republic imported by them on their return to Venezuela.

(4) Baggage brought by passengers, with the exception of articles that have not been used, and of furniture, which, if used, will pay the duties leviable thereon, subject to a proportionate allowance for the wear and tear. The duty leviable on unused articles imported, together with baggage, shall be increased by 20%, and if they come from the West Indies this surtax is to be paid in addition to the 30% surtax.

(5) Ice, imported into the open ports where no ice factories have, under permission from the Government, been established or, if existing, are not in operation; coal, and arc electric-light carbons, trisulphite of lime.

(6) Products of Colombia, imported across the frontier of that country, provided reciprocity exists.

(7) Samples of tissues, in small strips, in quantities not exceeding 25 kilogrammes in weight, and of wall paper not exceeding 50 centimetres in length or of all other articles whenever they are imported in such condition as to be unsaleable; quantities exceeding 25 kilogrammes shall be dutiable under Class III.

(8) Legal gold coin.

(9) Frames, iron bottoms, gratings, rollers and apparatus for crushing cane, also axles, frames and other component parts.

(10) Ploughs and ploughshares, hoes, grubbing hoes, sickles, weeding-hooks, hatchets, shovels of iron, picks, "*tusies*" and pruning hooks of any shape, with or without wooden handles, machetes for lopping and insect-destroying apparatus, also materials for loading the same, insect-killing powders and pastilles.

(11) Iron barbed fence wire, iron wire netting with meshes of 3 or more centimetres in width and length, iron staples for fixing fence wire and netting.

(12) Calcium carbide, creoline, sulphur, formol, sulphate of iron and of copper, Yersin's serum, Haffkine's lymph, disinfecting apparatus of all kinds, cultures so-called "*Kill rats*" and "*Rat plague*."

(13) Wood ashes, residues of pressed grapes, guano and all other vegetable, mineral, animal or artificial substances used as fertilizers and not included in any other class, and natural Stassfurt salts.

(14) Roman cement and cement called "*ridestone*" for roofing purposes.

(15) Printed books treating of sciences, arts and trades, bound or not.

(16) Spirit heating apparatus, including steam motors; lamps specially built to burn spirit only, also fittings therefor not adaptable to other lamps; wick holders or burners for spirit lighting; incandescent mantles; mica or glass chimneys for the exclusive use of such lamps; also small devices (*alcusas*) for lighting the same.

(17) Ordinary used bags imported from abroad for exporting divi-divi, cotton seed and copra. Importers are under the obligation of proving the re-exportation of such used bags.

(18) Printing presses, type, spaces, and other requisites of metal, prepared ink, including lithographers' ink, thick paper for manufacturing stereotype plates, and alloy of lead and aluminium, employed for stereotype printing.

(19) Machinery for use in agriculture, mining, weaving and foundries, also spare parts for the purpose of repairing sugar mills and agricultural machinery, if not provided for in any number of the tariff; automatic pulverizers for agricultural spraying and disinfecting.

(20) Logs of pine or pitch pine, exceeding 0.25 metre in thickness.

(21) Bridges with their chains, floors, and other accessories, intended for agricultural purposes.

ART. 3.—The importation of the following articles is prohibited:—

(1) Cocoanut oil, starch, indigo, cocoa, coffee, sugar, syrup, honey, sea salt and sarsaparilla root.

(2) Silver, nickel or copper coin.

(3) Apparatus for coining, which the National Government alone may import. War supplies, which the National Government alone may import.

(4) Salted jerked meat, known as Montevideo, and unrendered hogs' fat.

(5) Cigarette paper, the importation of which may only be effected by the State.

Sole paragraph.—Whenever the Executive Power deem it expedient to authorise importation, through the Custom Houses of the Republic, of any prohibited article, it shall fix the duty to be levied on such article, and will report to Congress at its first session.

ART. 4.—The following rules must be complied with in regard to the declaration of any article at the Customs:

1. Importers will abide by the Index forming an integral part of the tariff and by the provisions of Article 12 of Financial Code Law XVI.

2. When an article is mentioned in the tariff, the material from which it is made will not be taken into account but solely the Class in which it is placed.

3. The mere fact that any article contains gold, silver, platinum, pearls or precious stones will render it dutiable under the Class applicable to these goods.

4. In assessing *ad valorem* surtaxes, the Consular invoice shall be referred to, but the Customs may abide by previous declarations in case the declared prices should be notoriously false.

5. In order to determine half the number of the threads in a square of 5 millimetres side, a thread-counter of that size is used. Add the warp threads to the weft threads and divide the total by two, disregarding the fractions of a unit found in the quotient.

6. For the purposes of classification of the tissues specified in the present tariff, plain tissues shall include tissues composed of single threads in such a way that the warp or longitudinal threads be crossed in a regular and even manner on the whole piece by transversal wett threads; any tissue varying from this form is held to be figured.

ART. 5.—On the importation of goods unknown in the country or not specified in the present tariff, the importers shall state this fact in their manifests and address to the Minister of Finance and Public Credit a petition verified by the Customs and accompanied by a sample of the goods to be assessed.

ART. 6.—Goods entitled to exemption from duty under any laws and contracts can, in no case, be delivered by the Customs except with the previous order of the Minister of Finance and Public Credit.

ART. 7.—Should unfitted articles be imported in different packages, they shall be liable to the duties applicable to the fitted article.

ART. 8.—On importation of empty bottles of common glass in cases to be used for transporting the same number of bottles when filled, the bottles and cases shall separately pay the duty applicable thereto.

ART. 9.—When trunks, travelling bags, blankets or clothes, which have lost no part of their ordinary value, are used to import goods dutiable at a less rate than the packages, the latter shall be assessed separately.

ART. 10.—Patent and secret medicines not approved by the Board of Examination and Classification are only allowed admission if bearing on the wrapper the formula of their composition.

ART. 11.—The Director of Public Health is authorised to adopt all such measures as he may deem expedient in order to ensure the pureness of alimentary and medicinal substances imported through the Customs of the Republic.

ART. 12.—If at the time of examination goods prove liable to surtaxes and were declared as coming under a class without surtax they shall be liable to the same penalties as would be goods of a more highly taxed class than the class declared.

ART. 13.—If at the time of examination discrepancies of weight and class are found in the declaration, a report of the examination shall be drawn up, and this shall be signed by the qualified examiners as well as by the customs administrator and two respectable merchants.

ART. 14.—The Executive Power is authorised to increase to an amount of 25 % the import duties on merchandise from such foreign countries as have not, in their treaties with Venezuela, granted this country the most favoured nation treatment.

ART. 15.—The Executive Power is further authorised to increase, decrease or abolish any duties should unforeseen circumstances render such changes necessary, subject to duly reporting to Congress at its next session.

APPENDIX.

FINANCIAL CODE. LAW XII. SECTION II.

Formalities to be completed by Consignors of Goods.

ART. 11.—At the time of clearance of goods shipped in a foreign country to Venezuela, it will be necessary to produce the document referred to in this Section. No merchandise can, therefore, be shipped to order, in search of a market, under the penalties provided in Art. 205 nor shall the same packages destined for different ports be entered in the invoices or shipping bills ("*sobordos*").

Sole paragraph.—The master of a ship conveying goods to order, in search of a market, shall be deemed to be the consignee of such goods which shall be liable at the time of clearance to a surtax of 25 %.

ART. 12.—Consignors in foreign ports of goods destined for Venezuela are required to produce in triplicate copy in the Spanish language, to the Venezuelan Consul or his deputy, a signed invoice showing the following particulars:

Name of consignor, name of consignee, place of shipment, port of destination, description, flag and name of vessel and name of her master;

Marks, place of destination, number on and description of each package; its contents, gross weight in kilogrammes and value. The contents must be declared by a specific designation of the respective goods, without abbreviations, inverted commas or dittos, the component material and the quality or characteristic discriminating the goods from others of like denomination coming under some other classification of the tariff.

Paragraph 1.—Packages having the same contents, size, weight and form, such as bags, cases, barrels, hampers ("*guacales*"), kegs, &c., holding cereals, soap, faience, alimentary pastes, candles and the like, and bearing the same numbers and marks, may be entered under one item.

Paragraph 2.—If the consignors declare that they are unacquainted with the Spanish language, the Consular Officer shall be required to translate the invoice presented to him and he will make two further copies of the translation. The Consular Officer will charge in respect of expenses of translation and copies fifteen bolivars if the original invoice does not consist of more than thirty lines of writing and fifteen centimes of bolivar for each line in excess.

Paragraph 3.—If the contents of all the packages making up an invoice item are the same, are of even weight and come under the same classification, it will be unnecessary to number the packages.

ART. 13.—Invoices of goods shipped in foreign colonies for Venezuela shall, in addition to the requirements prescribed in the foregoing article, show the tariff classification of the goods.

ART. 14.—Packages shipped in a foreign country to Venezuela are allowed to contain goods of two or more tariff classifications but for duty purposes, each package shall be deemed to solely contain the most highly taxed goods amongst those making up the package.

ART. 15.—The invoice to be presented to the Venezuelan Consul for certification may include packages bearing different marks forwarded by each consignor to his respective consignee.

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ABSENCE OF INVOICES.

ART. 101.—In case of failure to produce certified invoices and if the goods appear in the shipping bills, the following rules shall be complied with.

ART. 102.—If the importer has not received the certified invoice, the Customs, on receiving an application from him in writing, will supply him with a copy of the corresponding invoice received by them under closed and sealed cover, to enable him to draw up the manifest.

ART. 103.—If the importer produces to the Customs the certified invoice together with the respective manifest, and they have not received the corresponding copy of the invoice, the goods shall be cleared in accordance with the manifest produced by the importer.

ART. 104.—If neither the importer nor the Customs have received the certified invoices, the Administrator will apply to the Board of Examination for the respective copy, on receipt of which he will supply the importer with a copy to enable him to draw up the manifest.

Sole paragraph.—In the various cases provided for in the three foregoing articles, the importer shall undertake in writing to present, within the period fixed for places beyond the seas, the non-received copies of the invoice.

Failing the importer signing said undertaking, the Customs will impose a fine amounting to 5 % of the duties applicable to the goods imported by him.

ART. 105.—If the Board of Examination receive an invoice, even though the Customs may not have received the duplicate, and assuming that the packages have not been declared at the Customs and do not appear on the shipping bill of the ship, security must be furnished for payment of Customs duty according to the invoice received, unless prior to Customs examination of the cargo of the ship which was to convey the packages, the Customs, the Board of Examination or either of these two offices have received an official notification from the qualified Consul to the effect that the packages have not been shipped and that if an invoice has been despatched, this was done by an unavoidable error to be explained by him. If within the time-limit fixed for places beyond the seas, the official notification from the Consul has neither reached the Customs nor the Board of Examination, the security furnished for payment of duty shall be forfeited to the Treasury.

ART. 106.—If neither the importer, the Customs nor the Board of Examination have received the certified invoice, the goods shall remain on deposit at the Custom-house during forty days computed from the day on which the manifest ought to be produced, in pursuance of Art. 91. If during that period, the Customs and the importer receive their invoices, the examination will be proceeded with; and in case only one of the invoices has been received even if it be the copy issued by Board of Examination the goods shall be verified according to the manifest produced by the importer according to the circumstances provided for in the foregoing articles and subject to the penalties laid down therein.

ART. 107.—If, on the expiration of forty days fixed in the foregoing article, neither the importer, the Customs nor the Board of Examination have received the certified invoice and it appears from the shipping bill that the consignor delivered them to the Consul, the Minister of Finance, acting on the petition of the importer and after considering the report of the Custom-house concerned and of the Board of Examination, will authorise clearance of the goods and adopt such measures as may be necessary for protecting the interests of the Treasury. In such case, the goods will be liable to a surtax of 10 %.

Paragraph 1. The petition referred to must be lodged within twenty days following the date of expiration of the period of forty days. If, on the expiration of the twenty days, the petition has not been presented, the goods shall be deemed to be assigned for the amount of the duties and the procedure laid down in Art. 141 shall be followed.

Paragraph 2.—If from the Consul's certification affixed to the shipping bill it appears that the consignor has not produced the corresponding invoice, the goods shall be declared contraband if the forty days limit has elapsed without the production of the invoice.

ART. 108.—All penalties incurred through default of the certified invoices shall fall upon the master if the bills of lading in respect of missing goods appearing in the invoices were signed by him and the shipping bill proves that, at his request, the Consul despatched the ship without the consignor having furnished him with the invoices aforesaid.

ART. 109.—In case goods are cleared without certified invoices, at least half the packages designated in the manifest shall be weighed, opened and examined, and double the penalties shall be incurred for inaccuracies ascertained if the shipping bill proves that the consignor failed to produce the invoices.

ART. 110.—The undertaking in writing to produce within the period fixed for places beyond the seas, the non-received copies of the invoice which the importer is required to furnish to the Customs must be annexed to the corresponding import manifest, with a memorandum that this undertaking has been fulfilled, or failing its having been fulfilled, that the penalty incurred under Article 107 has been applied.

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NATIONAL STAMP DUTY.

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ART. 2.—Navigation permits shall be furnished with the following stamps:

Vessels of	10 to 50 tons	B. 0 50
,,	50 to 100 ,,	1 50
,,	100 to 500 ,,	1 50
,,	500 to 1000 ,,	3 50
,,	1000 to 2000 ,,	5 50
,,	2000 tons and upwards	10 50

ART. 3.—Bills of health shall be furnished with a stamp of 2 bolivars for sailing vessels and 10 bolivars for steamers.

ART. 4.—Import and export manifests shall be furnished with stamps of 2 bolivars for every 1,000 bolivars of value of the manifests and coastwise passes or manifests with stamps of 1 bolivar for every 1,000 bolivars of declared value.

ART. 5.—Coastwise bills of lading shall be furnished with a stamp of 2 bolivars and foreign bills of lading with a stamp of 5 bolivars.

ART. 6.—Stamps to the value of one bolivar shall be affixed:

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3. To every second class ticket issued by steam or sailing ship agencies.

4. To import manifests of caps, pistols, revolvers and any other firearm. The stamp shall be one of a bolivar for each arm and a bolivar for every kilogramme of caps, except as to arms and caps exclusively intended for sporting.

ART. 7.—Stamps to the value of two bolivars shall be affixed:

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3. To every first class ticket issued by steam or sailing ship agencies.

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ART. 10.—Stamps to the value of 20 bolivars shall be affixed:

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4. To navigation certificates.

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ART. 13.—In cases of exemption from the payment of the import duties accorded by the Federal Executive Power either in pursuance of contracts or under special decisions, the parties concerned shall affix to the respective manifests stamps to the value of 1 0 bolivars if the exemption applies to machines, materials or articles for mining, 10 bolivars in respect of machines, materials and articles required for other industrial undertakings, and 50 bolivars for exemptions of any other descriptions

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SPIRIT TAX.

(Decree in force).

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ART. 5.—The tax on spirits and other alcoholic liquors shall be at the following rate:

25 centimes of bolivar per 70 centilitres (quantity equivalent to the old bottle) of spirits testing not more than 21° by Cartier's aerometer, and 2½ centimes of bolivar for every degree exceeding 21°.

35 centimes of bolivar per 70 centilitres or bottle of "*cocuy*" testing 21° Cartier, and 2½ centimes of bolivar for every degree exceeding 21°.

45 centimes of bolivar per 70 centilitres or bottle of rum.

50 centimes of bolivar per 70 centilitres of gin, aniseed and like liqueurs.

75 centimes of bolivar per 70 centilitres of brandy or cognac, whisky and the like.

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ART. 7.—Importers of brandy, whisky, rum, gin, aniseed and other spirits, dry or sweet, shall pay, on importation through the Custom-house of entry a tax equal to double the rates assessed, according to kind, in Article 5.

WEST INDIES

CUBA

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Abbreviations employed in the Tariff.

Disp. = General disposition.
G. W. = Gross weight.
N. W. = Net weight.
G. W.; T. = Gross weight or tare, as the case may be.
T = Tare.
S. T. = Special tare.
Kil. = Kilograms.
Kilog. = Kilogram.
Hectog. = Hectogram.
Hectol. = Hectoliter.

Duties shall be paid in United States money, or in foreign gold coin, such as the Spanish alphonsinos (centen) and the French louis, which will be accepted at the following rates: Alphonsinos (25-peseta piece), $4.82; louis (20-franc piece), $3.86.

The following Spanish silver coins now in circulation in the island of Cuba shall be received for customs at the following fixed rates in American money: Peso, 60 cents; medio peso, 30 cents; peseta, 12 cents; real, 6 cents; medio real, 3 cents.

Bronze and copper coins now current in the island of Cuba will be received at their face value for fractional parts of a dollar in a single payment to an amount not exceeding 12 cents (1 peseta).

The metrical system of weights and measures is in use in Cuba.

Importations from the United States are dutiable like other commodities.

By the Reciprocity Treaty of 1903 between Cuba and the United States of America all merchandise produced by either country then entering the other free is to continue free of import duties. All other Cuban products imported into the United States are to enter at a reduction of 20 per cent. from the rate of duty imposed on such merchandise. All imports into Cuba from the United States not entitled to free entry are given a reduction of 20 per cent. if not entitled to a greater reduction as following within Schedules A B and C of the Treaty.

Schedule A of articles entitled to 25 per cent. reduction from the regular tariff: Machinery and apparatus of copper or its alloys or machines and apparatus in which copper or its alloys enter as the component of chief value; cast iron, wrought iron, and steel, and manufactures thereof, articles of crystal and glass, except window glass; ships and water-line vessels of all kinds, of iron or steel; whiskeys and brandies; fish, salted, pickled, smoked, or marinated; fish or shell fish, preserved in oil or otherwise in tins; articles of pottery or earthenware, now classified under paragraphs 21 and 22 of the Customs Tariff of the Republic of Cuba.

Schedule B of articles entitled to a 30 per cent. reduction: Butter, the flour of wheat, corn, the flour of corn or corn meal, chemical and pharmaceutical products and simple drugs, malt liquors in bottles, non-alcoholic beverages, cider, mineral waters, colors and dyes, window glass, complete or partly made up articles of hemp, flax, pita, jute, henequin, ramie, and other vegetable fibres now classified under the paragraphs of groups 2, class V, of the Customs Tariff of the Republic of Cuba; musical

instruments, writing and printing paper, except for newspapers; cotton and manufactures thereof, except knitted goods (see schedule C); all articles of cutlery, boots, shoes, and slippers, now classified under paragraphs 197 and 198 of the Customs Tariff of the Republic of Cuba: gold and silver plated ware, drawings, photographs, engravings, lithographs, chromo-lithographs, oleographs, &c., printed from stone, zinc, aluminium or other material used as labels, flaps, bands, wrappers for tobacco or other purposes, and all the other papers (except paper for cigarettes, and excepting maps and charts), pasteboard and manufactures thereof, now classified under paragraphs 157 to 164 inclusive of the Customs Tariff of the Republic of Cuba: common or ordinary soaps, now classified under paragraph 105, letters "A" and "B," of the Customs Tariff of the Republic of Cuba: vegetables, pickled or preserved in any manner; all wines, except those now classified under paragraph 279 (A) of the Customs Tariff of the Republic of Cuba.

Schedule C of articles entitled to a 40 per cent. reduction: Manufactures of cotton, knitted, and all manufactures of cotton not included in the preceding schedules; cheese, fruits, preserved; paper pulp, perfumery and essences, articles of pottery and earthenware now classified under paragraph 20 of the Customs Tariff of the Republic of Cuba; porcelain soaps other than common, now classified under paragraph 105 of the Customs Tariff of the Republic of Cuba; umbrellas and parasols, dextrine and glucose, watches, wool and manufactures, silk and manufactures, rice, and cattle.

It is specifically agreed that tobacco, in any form, of the United States or its insular possessions shall not be given any concession or rebate of duty when imported into Cuba. Both countries agree that the rates of duty granted during the life of the treaty shall be preferential as respects like imports from other countries. It is specially provided that while the treaty is in force no Cuban sugars shall be admitted into the United States at a greater reduction than 20 per cent. from the present tariff rates, and that no sugar produced by any country other than Cuba shall be admitted into the United States by treaty or convention while the new treaty is in force at a lower rate of duty than that imposed by existing law.

Provision is made against any impairment of the effect of the treaty by means of national or local taxes or charges. The treaty contains articles by which either country may denounce it should changes in the other's tariff deprive the objecting nation of its tariff advantages, on giving six months' notice, and a new treaty likewise may be negotiated in certain events. If not denounced the treaty shall continue in effect for five years from the date it goes into effect. After five years it shall continue in effect from year to year until the expiration of one year from the date either country serves notice of its intention to terminate the treaty.

CUSTOMS TARIFF.

Decree of March 31, which entered into force June 15, 1900, duly amended according to order dated May 9, 1902, and the latest information to hand.

For the particulars of the Cuba-U.S.A. Reciprocal Tariff see commencement of this Tariff. (See also Law of February 27, 1903, at end of Tariff for *special duties* on certain goods, such as alcoholic beverages, etc.)

DISPOSITION FIRST.

Customs Treatment of Tissues (1).

General Rules.

1. Number of threads.—By the number of threads in a tissue shall, unless otherwise stipulated, be meant one-half of all the threads comprised in the warp and weft in a square of 6 millimetres. Should this half contain a fraction, the fraction shall be counted as an entire thread.

2. Ascertainment of the number of threads.—In order to determine, for customs treatment of tissues, the number of threads and the proportion in which the threads subject to the highest duty are found in the tissue, the instrument known as "thread-counter" shall be employed.

Should there be doubt as to the ascertainment of the number of threads in a tissue owing to the tissue being closer woven in some parts than in others, the closest-woven part and the loosest-woven part shall be taken, and the average threads resulting from the two shall serve as a basis for levying duty.

When the nature of the tissue permits it, the thread shall always be counted on the obverse side of the stuff.

All woolly or melton-like tissues, and generally all tissues in which the hair has been removed by carding or fulling, the threads shall be counted on the reverse side of the stuff by rasping or burning the hair when necessary.

In exceptional cases, where after these operations the ascertainment of the number of threads remains doubtful, a sufficient part of the tissue must be unravelled.

Should this likewise be impossible, as, for instance, in case of ready-made articles, the tissue shall be subject to the highest duty of the group to which it belongs, and should the tissue be mixed it shall be dutiable according to the class in which the highest taxed material entering into the mixture is comprised.

Customs treatment of mixed tissues.

3. Admixtures of two materials.—Tissues of all kinds, composed of two materials, shall be dutiable as follows:

(*a*) Cotton tissues containing threads of hemp, jute, linen, ramie, or other vegetable fibre shall be dutiable according to the corresponding numbers of group 2, Class IV., with the surtaxes established in each case (2), provided that the number of these threads of hemp, jute, linen, ramie, or other vegetable fibres, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of hemp, jute, linen, ramie, &c. exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class V.

(*b*) Cotton tissues containing threads of wool, flock wool, hair, or wastes of these materials shall be dutiable according to the corresponding numbers of group 2, Class IV., with the surtaxes established in each case (2), provided that the number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI., as tissues mixed with wool.

(*c*) Cotton tissues containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group 2, Class IV. with the surtaxes established in each case (1), provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(*d*) Tissues of hemp, jute, linen, ramie, or other vegetable fibres containing threads of wool, flock wool, hair, or their wastes shall be dutiable according to the corresponding numbers of group 2, Class V. with the surtaxes established in each case (1), provided that the number of these threads of wool, flock wool, hair or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of group 2, Class VI., as tissues mixed with wool.

(*e*) Tissues of hemp, jute, linen, ramie, or other vegetable fibres containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group 2, Class V., with the surtaxes established in each case (2), provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(*f*) When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

4. Admixtures of more than two materials.—Tissues composed of more than two materials shall be dutiable as follows:

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(*a*) Tissues containing an admixture of cotton and other vegetable fibres, and at the same time threads of silk or floss silk, shall be subject to the corresponding duties of Class V. and assimilated to tissues of jute, hemp, &c., whatever be the proportion of the cotton threads; they shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads (2), provided that the number of these threads, counted in warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(*b*) Tissues of an admixture of wool, cotton and other vegetable fibres, containing no silk threads, shall be subject to the corresponding duties of Class V. and shall, in addition, be liable to the surtax leviable on woollen threads, provided that the number of these threads, counted in warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of woollen threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI., as mixed woollen tissues.

5. Silk tissues.—All tissues containing silk or floss-silk threads, the number of which, counted in warp and weft, exceeds one-fifth without being more than one-half of the total number of threads composing the tissue, shall be considered as tissues mixed with silk.

When the number of silk or floss-silk threads, counted in warp and weft, exceeds one-half of the total, the tissues shall be considered and dutiable as of pure silk.

Exceptions.

For knitted stuffs, tulles, lace, blondes, tulles for borders and ribbons, composed of an admixture, exception to the preceding rules shall be made in the following cases:

6. Knitted and netted stuffs.—All kinds of knitted stuffs and tulles, lace, blondes, and tulles of all kinds for borders, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the highest taxed material, whatever be the proportion of such threads in the tissue.

Knitted stuffs, lace, blondes and tulles for borders, comprised in Class VII., shall be considered as tissues mixed with silk when they contain threads of cotton or other vegetable fibres, or of wool or flock-wool, whatever be the proportion of such threads in the mixture.

Tulles less than 15 centimetres in width shall be considered as tulles for borders.

7. Ribbons.—Ribbons and galloons mixed with cotton and other vegetable fibres or with vegetable fibres and wool, containing no silk, shall be subject to the corresponding duties of the class comprising the highest taxed threads.

Ribbons or galloons containing silk, in whatever proportion, shall be dutiable as tissues according to the corresponding numbers of Class VII. When not exceeding 15 centimetres in width they shall be considered as mixed silk tissues, provided that they contain in any proportion threads of cotton or other vegetable fibres or of wool or flock wool.

8. Trimmings.—Trimmings shall be dutiable on the total weight, as if exclusively composed of the apparent or visible textile material.

Trimmings composed on their apparent or visible part of various textile materials shall be subject to the corresponding duties of the class comprising the highest taxed material. When the predominating component material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class VII., plus the surtax leviable on the metal.

Trimmings are distinguished from ribbons and galloons by the latter being real tissues, with warp and weft, while trimmings are plaited.

Surtaxes.

9. Establishment of surtaxes.—The surtaxes applicable, owing to broché, embroidery, metal threads, or making up, shall always be computed on the duties leviable on the tissue by taking into account, if necessary, the increase of such duties in case of admixture.

For the collection of the total duty, the surtaxes applicable for either of the above-mentioned reasons must, when necessary, be added together.

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(1) The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same, or whether they have been added in order to form patterns or to give the stuff more body. The weft shall be considered the totality of the threads which cross the warp of the tissue, and combine the same conditions of helping to form patterns or to add to the body of the stuff.

(2) Class V., group 2, Note 1.

(1) Class IV., group 2, Note 1.

(2) Class V., group 2, Note 1.

10. Tissues, brochés, or woven like brocades with threads of any of the textile materials comprised in Classes IV., V., VI. and VII. of the tariff shall be liable to the duties leviable thereon, plus the surtaxes established n every case (1).

By broché or brocaded tissues are meant all tissues ornamented or having designs applied by means of the small shuttle called "espolin" or any similar process, in such manner that the threads do not occupy the entire width of the stuff, but only the space comprising the flower or pattern.

The threads serving to form the broché or brocaded design or ornaments shall not be considered by the appraisers in determining the number of threads in the tissue, nor shall such threads, whenever bleached or dyed, be subjected to the surtaxes established for bleaching or dyeing.

11. Embroidery.—Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus the surtaxes established in every case (2) by taking into account whether the embroidery contains metallic threads or not.

Embroidery is distinguished from patterns woven in the tissue, as the latter are destroyed by unravelling the weft of the tissue, while embroidery is independent of the warp and weft and can not be unravelled.

12. Metallic threads.—Tissues and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case (3).

Tissues exclusively composed of metallic threads shall be dutiable according to Class VII., plus the surtax leviable on the metal.

13. Made-up articles.—Tissues manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case (4).

Ready-made clothing, wearing apparel of all kinds and of any style and, generally, all articles made up by the seamstress or tailor, shall, for their total weight, be liable to the duties leviable on the principal component tissue on their most visible exterior part.

For the application of the corresponding surtaxes, clothing and articles half-finished or basted shall be considered as made-up articles and clothing.

DISPOSITION SECOND.

Rules applicable to goods not specially mentioned and to articles composed of several materials.

1. Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble.

When an article presented for customs clearance is not mentioned in a number of the tariff or in the repertory, and when doubts arise as to its assimilation to articles specified in the tariff, the interested party or the importer may request the customs authorities to indicate the number according to which such article is to be dutiable.

In such case the clearance shall be effected according to the number so indicated.

2. Articles which, owing to their nature or for their application, are composed of two or more materials or of different parts (5) shall, for the total weight, be taxed according to the material chiefly determining the value of the article.

3. In case of doubt as to which is the material chiefly determining the value of an article, such article shall be dutiable according to the most highly-taxed component material.

4. When the mixture of different materials has been made with a view of evading the payment of the duties of any specified number of the tariff, the duties leviable on the article subject to the highest duty shall always be collected.

DISPOSITION THIRD.

Regulations to be applied in levying duty on packages and receptacles.—Tares.

1. Packages and receptacles capable of again being used to contain goods or for other purposes shall be dutiable according to the corresponding number of the tariff, unless in case of goods dutiable on gross weight without tare, for which it is expressly provided that the weight of packages or receptacles shall, for tariff purposes, be included in the weight of the goods.

2. Packages and receptacles liable to higher duties than those established for their contents shall always be dutiable according to the number of the tariff to which they belong.

3. The following articles shall pay on gross weight, including packages and receptacles:—

Included in Class I.:

Marble, jasper, and alabaster, in the rough or cut into flat blocks, slabs or steps; other natural or artificial stone, unwrought and in flat blocks, slabs, or steps; earthy substances employed in industry or in the arts; cement, lime, and gypsum; mineral pitch and tar; asphalts, bitumens, and schists; mineral oils of all kinds; ores; clay in coarse articles for building purposes, furnaces, &c.; also articles of fire-clay; large or small paving tiles of earthenware, cement, or stoneware, ceramic tiles, glazed roofing tiles and pipes.

Included in Class II.:

All articles of cast iron, wrought iron or steel set forth in groups 2 and 3 of Class II. (excepting those comprised in Nos 33, 34, 41, 45, 47 (letters *a* and *b*), 48, 49, 50, 51, 52, 53, 54 (letters *a*, *b*, and *c*), 55 (letters *a* and *b*), 56, 57, and 58); copper shavings; copper of first fusion and old copper, brass, &c.; copper, brass, bronze, and other alloys of common metals in which copper enters, in ingots, bars, plates, pipes, railway chairs, sheets for stoves and boiler-makers' work, partly wrought; mercury; nickel, aluminium, tin, zinc, lead, or other metals not specially mentioned, also all alloys of such metals, in pigs, ingots, bars, plates, pipes or wire; filings, havings, scrap iron or steel, and other waste of common metals; scoriæ.

Included in Class III.:

Oleaginous seeds, including copra or cocoanut; resins (except turpentine) and gums comprised in No. 78; extracts of liquorice, camphor, aloes, and other like vegetable juices; tan bark; opium; vegetable and animal products enumerated in Nos. 82 and 83; natural colours in powder or in lumps; natural dyes; varnish; blacking; chemical products enumerated in Nos. 91 (excepting phosphorus), 92, 93, 94, 95 and 96 (letter *a*); vegetable oils mentioned in No. 101; crude vegetable oils and animal fats; wax, unmanufactured, and paraffin in the mass; fertilizers; glue, albumen and gelatin; carbons for electric lighting.

(1) Classes IV. and V., group 2, Note II., Letter *A*

(2) Ibid., Letter *B*.

(3) Ibid., Letter *C*.

(4) Classes IV. and V., group 2, Note II, Letter *D*.

(5) As for instance, the handle of an implement and the implement itself, the glass and frame of a mirror.

Included in Classes IV., V., VI., and VII.

Textile materials of all kinds, neither spun nor twisted.

Included in Class VIII.:

Paper pulp.

Included in Class IX.:

Staves: ordinary wood in boards, beams, &c.; wood, planed or dovetailed for cases and flooring; fine wood for cabinet makers, in boards, deals, trunks, or logs; casks or shooks, and wood prepared for the manufacture of hogsheads, tierces and barrels; lattice or fencing wood; charcoal, firewood, and other vegetable combustibles; cork, in the rough or in sheets; dill, vegetable hair, cane, osiers, fine straw, palm, heather, and esparto, raw.

Included in Class X.:

Animal remains.

Included in Class XII.:

Jerked meat ("tasajo"); oysters of all kinds and shellfish, fresh or dried; rice; wheat and other cereals; flour of all kinds; pulse; dried; pot herbs and garden produce, fresh; carob beans and seeds not specially mentioned; forage and bran.

Included in Class XIII.:

Sand-covered tarpaulins for vans; felt and tow, tarred or coated with pitch.

4. The undermentioned goods, if contained in a single package or receptacle, shall likewise be dutiable on gross weight, including weight of package or receptacle, and with no reduction for tare.

When packed in two or more receptacles, such goods shall be weighed herewith, and the following allowance shall be made for tare:

	Tare. Per cent um.
Included in Class III.:	
Natural colours, prepared	17
Colours and dyes, artificial, in powder, lumps or crystals	10
The same prepared	17
Varnish	15
Chemical products not specified (No. 98)	12
Soap	6
Starch and feculæ for industrial uses; dextrin and glucose	10
Gunpowder, explosive compounds, and miners' fuses (No. 111, letter)	10
Included in Class XII.:	
Olive oil and cotton-seed oil	10

5. The following goods shall be dutiable on gross weight, including weight of all packages or receptacles, and shall be allowed the undermentioned tares:

Included in Class I.:	
Marble, jasper, and alabaster, wrought into the articles mentioned in No. 1, letters *c* and *d*	20
All other natural stones, also artificial stones wrought into the articles classed under No. 2, letter *b*	12
Articles of gypsum, in cases or barrels	30
Articles of gypsum, in hampers or otherwise packed	16
Hollow glass and crystal ware of all kinds (excepting ordinary bottles):	
In cases or barrels	30
In crates, baskets, hampers or otherwise packed	20
Ordinary bottles: In cases or barrels	20
In crates or otherwise packed	15
Flat glass and crystals of all kinds:	
In single cases	25
In double wooden cases	30
In any other package	20
Glass and crystal in fancy articles, &c.:	
In a single receptacle	35
In two or more receptacles	40
Earthenware or stoneware; faïence and porcelain:	
In cases or barrels	30
In hampers or otherwise packed	16
Included in Class II.:	
Roughly manufactured articles comprised in Nos. 33, 41, 45, 47 (letter *b*), 48, 49, 54 (letter *c*), 56, 57, 63 letters *a* and *b*), 64, 65 (letter *a*, 67 (letter *b*) and 69:	
In cases or barrels	13
In hampers	7
In other packages or in bales	5
Finely manufactured articles comprised in Nos. 34, 47 (letter *a*), 50, 53, 58, 63 (letter *c*), 65 (letter *b*), 67 (letter *a*), 68, 70, 72 (letter *c*), 73 (letter *c*), 73 (letter *d*), and 74 (letters *c*, *d*, *e*, or *f*):	
In cases or barrels	18
In hampers	12
In other packages or bales	6
Included in Class III.:	
Spirits of turpentine	18
Phosphorus: In tin-plate receptacles	25
In cases or otherwise packed	35
Pharmaceutical products comprised in Nos. 96 (letter *b*), 99 and 100	20
Wax and other articles comprised in No. 104	14
Perfumery and essences	20
Included in Class VIII.:	
Paper of all kinds: In cases	10
In other packages or in bales	3
Included in Class IX.:	
Fine wood, sawn in veneers	6
Ordinary wood, wrought, curved wood, wrought, and rods, and articles comprised in Nos. 171, 173, and 175 (letter *a*):	
In cases	20
In crates or otherwise packed	10
Fine wood, wrought, comprised in Nos. 172, 174, and 175 (letter *b*):	
In cases	30
In other packages	10
Cork, manufactured: In cases	10
In other packages or in bales	5
Furniture of osiers or other wickerwork comprised in No. 180:	
In cases	35
In other packages or in bales	10

	Tare. Per centum.
Included in Class X.:	
Saddlers' and harness-makers' wares; feathers, except for ornament, and feather dusters:	
In cases or barrels	15
In other packages or in bales	6
Gloves of skin, comprised in No. 196:	
In cases or barrels	18
In other packages or in bales	8
Included in Class XII.:	
Poultry and small game	40
Meat in brine, including beef and pork, comprised in No. 237	20
Lard and other goods comprised in Nos. 238, 239, 240, 241	12
Other meat	12
Butter: In ordinary boxes, tierces, cans, &c	12
In brine, or otherwise packed, with wooden, glass or tin receptacles combined, provided this does not exceed the actual tare	35
Salt cod and stockfish; herring, mackerel and salmon:	
In cases or barrels	10
In sacks	2
Cocoa: In sacks	1
In double sacks	2
In cerroons	5
Ground, or in paste, in triple receptacles	25
Coffee: In sacks	1
In double sacks	2
In barrels, casks, &c	10
Cinnamon: In cases or barrels	15
In bales	4
Cinnamon, Chinese ("canelon") and other spices comprised in No. 283:	
In cases or barrels	15
In sacks	1
In double sacks	2
Vanilla	12
Eggs	25
Common biscuits	8
Fine biscuits	14
Cheese	12
Included in Class XIII:	
Cartridges with or without projectiles or bullets	10
Varnished cloth or oilcloth	12
Toys and games	25
Articles of caoutchouc	20
Waterproof and caoutchouc tissues	10

General provision for tare.

6. All goods not enumerated in the foregoing lists or not included in the above-mentioned cases shall be dutiable on net weight or according to the bases stipulated in the respective numbers of the tariff; all packages or receptacles containing such goods shall be separately liable to the duties set forth in the corresponding numbers of the tariff.

7. Goods dutiable on gross weight entitled or not to tare allowance shall always be taxed inclusive of the weight of all interior paper wrappers, ribbons, envelopes or packing.

8. When an article entitled to tare allowance is imported in bulk or merely fastened by means of rope or hoops, or packed in paper, straw, hay, or the like, no tare shall be deducted.

9. Goods dutiable on net weight shall pay together with the weight of the paper wrappers, ribbons, envelopes, or immediate receptacles other than the boxes or cases. Needles, pins, pens and other articles comprised in Nos. 51, 52 and 68 shall be excepted from this rule, and will be weighed together with the boxes if of cardboard.

Other boxes and cases, also boxes and cases containing other articles, shall be dutiable according to the number of the tariff to which they belong.

Goods affixed to cardboard, cards or wood shall be dutiable together with the weight of such package.

Twisted yarn of all kinds shall be dutiable together with the weight of the bobbins.

10. When in one container merchandises are imported which pay by net weight with others which pay by gross weight or by unities or by value, whether they have the same or different tares, said merchandise will pay the duties that correspond to them by net or dutiable weight, without any benefit of tare, and the exterior container will be appraised by its total weight by the paragraph corresponding to the material of which it is made.

11. Packages containing mineral waters shall be dutiable according to the following rules:

Cases containing bottles shall be dutiable according to No. 166 (letter *b*) on 15 per cent. of the gross weight of case and contents.

Bottles shall be dutiable according to No. 10, and for this purpose bottles containing 70 centiliters or more shall be considered as weighing 720 grams each.

For smaller bottles and for flasks, except of glass, and for other receptacles used for importing water, the weight shall be practically ascertained, and such receptacles shall be dutiable according to the numbers of the tariff in which classed.

12. Receptacles containing alcohol, brandies, liquors, and other compound spirits shall be treated as follows:

When the importation is effected in barrels or other casks, the receptacles shall be dutiable according to their corresponding paragraph on 15 per cent. of the gross weight if single, and on 20 per cent. of the gross weight if double.

When the importation is effected in bottles or flasks, packed in wooden cases or hampers, duties shall be assessed as follows:

The weight of the liquid shall be practically ascertained, as shall that of the bottles or flasks containing the same.

The practically ascertained weights of the liquid and bottles or flasks shall be added, and the result deducted from the actual gross weight of the entire importation. The difference obtained by this deduction will be the actual weight of the wooden cases or hampers.

The liquid, bottles or flasks, and wooden cases or hampers will pay duty according to their corresponding paragraphs.

13. Receptacles containing wine shall be treated as follows:

When the importation is effected in barrels or other casks the receptacles shall be dutiable according to their corresponding paragraph on 12 per cent. of the gross weight if single and on 18 per cent. of the gross weight if double.

When the importation is effected in bottles or flasks packed in wooden cases or hampers, duties shall be assessed in exactly the same way as for alcohol, brandies, liquors and compound spirits when so imported, except in the case of champagne, which shall be treated as follows:

The weight of the liquid shall be practically ascertained by deducting from the actual weight of a full bottle 950 grams for an empty champagne bottle of ordinary size, and 550 grams for an empty half bottle.

The assessment of duty will then proceed as in the case of any other wine.

14. Receptacles containing beer or cider shall be treated as follows:

When the importation is effected in barrels or other casks, the receptacles shall be dutiable according to their corresponding paragraph, on 30 per cent. of the gross weight.

When the importation is effected in bottles or flasks, packed in wooden cases, hampers or barrels, duty shall be assessed as follows:

When beer is imported in bottles of ordinary or current size, for every 12 quart bottles, or 24 pint bottles, the glass shall be considered to weigh 9½ kilos and the beer contained therein to weigh 8½ kilos (equal to 8½ litres), and the difference obtained by adding together the taken weight of the glass and the taken weight of the beer, and deducting the result from the actual gross weight of the entire importation, shall be considered to be the weight of the exterior package or receptacle.

When beer is imported in bottles not of ordinary or current size, or differing in weight from the average or current weights, the respective weights of the liquid and bottles shall be practically ascertained, and the assessment of duty will proceed as before.

In the case of cider, the procedure will be the same as in the case of wines or liquors, the weights being practically ascertained.

DISPOSITION FOURTH.

Articles of prohibited importation.

1. Dynamite, gunpowder and similar explosives, unless the importer is able to produce a special authorization for landing issued to him by the President of Cuba.

2. Paintings, publications, figures, and all other objects offensive to morality.

3. Artificial wine (other than medicinal wines of known composition) and adulterated wines.

IMPORT RATES OF DUTY.

LAW OF JANUARY 16, 1904, AMENDING THE CUSTOMS TARIFF.

ART. 1.—The Executive is authorized to increase up to 30% the import duties paid at Cuban Customs Houses on all foreign articles.

ART. 2.—The Executive shall use this authority within the provisions of the treaty with the United States.

ART. 3.—The increase referred to shall be of a temporary nature, and shall govern until the publication of the new Tariff.

NOTE.—The Law to take effect twenty days after its publication.

CLASS I.

STONES, EARTH, ORES, GLASS AND CERAMIC PRODUCTS.

Group 1.

(A surtax of 25 % is levied on all articles in this group.)

Nos.	Goods.	Duties. Doll.
	Stones and earths employed in building, arts, and manufactures.	
1	Marble, jasper and alabaster:	
	a. In the rough or in dressed pieces, squared or prepared for shaping, G. W .. .. 100 Kil.	0 50
	b. Slabs, plates or steps of any dimension, polished or not (*), G. W .. .. 100 Kil.	1 00
	c. Sculptures, high and bas-reliefs, vases, urns and similar articles for house decoration. T. (Disp. III. rule 5) .. .. 100 Kil.	3 10
	d. Wrought or chiselled into all other articles, polished or not, T. (Disp. III. rule 5) .. .. .. 100 Kil.	2 00
2	Stones, other, natural or artificial:	
	a. Slabs, plates or steps, G. W .. .. ,,	0 50
	b. Wrought into all other articles, T. (Disp. III. rule 5) 100 Kil.	1 00
	c. Wrought stone for paving and curbing, G.W. ,,	0 05
3	Earths employed in manufactures and arts, including lime and gypsum, G. W .. .. .. 100 Kil.	0 20
	a. Cement, G. W .. .. ,,	0 30
4	Gypsum manufactured into articles:	
	a. Statuettes T. (Disp. III. rule 5) .. ,,	3 00
	b. Articles, other, T. (Disp. III. rule 5) .. ,,	0 75

Group 2.

Coal.

(See Free list.)

Group 3.

A surtax of 25 % is levied on all articles in this group except crude or refined lubricating oils referred to in Nos. 6 and 7.)

	Schists, bitumens, and their derivatives.	
5	Tar and mineral pitch, asphalts, bitumens and schists (†), G. W .. .. 100 Kil.	0 50
	Note.—Asphalt paving blocks and rock asphalt for paving purposes shall be dutiable under this paragraph, in proportion to the percentage of asphaltum they contain, provided the duty be not less than 5 cents per 100 kilos G. W.	

(*) Marble affixed to furniture shall be liable to the same duty as the furniture.

(†) The Customs authorities must take special care that, under the denomination of tar or mixtures containing tar, no oils derived from schists are imported. Tar must not contain, in appreciable proportions, volatile products or oils which might be extracted by means of distillation at 300° Centigrade. Under the name of asphalts or bitumens, impure paraffine or other products must be included in No. 103 of Class III.

(Tow impregnated with pitch, tarred felts and tarpaulins coated with sand, which heretofore were dutiable according to this number, shall in future be comprised in No. 304 of Class XIII.)

Nos.	Goods.	Duties. Doll.
6	Crude oils derived from schists, including crude petroleum; axle grease for cars and carts (‡) (see after No. 345), G. W... .. .. 100 Kil.	1 75
	Crude shale and petroleum lubricating oils, mixed with animal or vegetable, G.W. .. .. 100 Kil.	1 40
	Provided that:	
	a. Crude petroleum to be used exclusively in the manufacture of illuminating gas and only at gas works in Cuba, and used for no other purpose; said gas works to be subject to inspection by the Customs authorities: and provided that the importer gives such bond as may be regarded necessary by the Collector of Customs, (*) G. W 100 Kil.	0 70
7	Petroleum and other mineral oils, rectified or refined, intended for illumination (§), G. W. .. 100 Kil.	1 375
	Refined lubricating oils, and crude shale and petroleum lubricating oils, not mixed with animal or vegetable oils, G.W. .. .. 100 Kil.	3 50
	a. A product from petroleum known under the name of cordage oil, imported by and used exclusively for cordage works in their manufacture of rope and cordage, provided that the importation be made at the direct demand of the president of the cordage company, and that the latter submit their works at all times to the inspection of the Customs authorities, and that the importer give such bond as may be regarded necessary by the acting collector, G. W .. .. .. 100 Kil.	0 70
8	Benzoline, gasoline and mineral oils, not specially mentioned, including vaseline (§), G. W .. .. 100 Kil.	4 70
	Group 4.	
	(A surtax of 25 % is levied on goods in this group.)	
	Ores.	
9	Ores, G. W .. .. ,,	0 10
	Group 5.	
	(A surtax of 30 % is levied on all articles in this group.)	
	Crystal and glass.	
	(T. [Disp. III. rule 5] applies to Nos. 10–14.)	
10	Common or ordinary hollow glassware, including syphons to contain mineral waters, carbonated or seltzer waters, whether ground or not: electric insulators (1).. 100 Kil.	1 00
11	Crystal, and glass imitating crystal (2):	
	a Articles, cut, engraved or gilt .. .. ,,	14 00
	b. Articles, other (3) .. .. ,,	7 00
12	Plate glass and crystal:	
	a. Slabs, paving or roofing .. .. .. ,,	1 65
	b. For windows or in other articles, provided they be neither polished, bevelled, engraved or annealed 100 Kil.	3 40
	c. Window glass set in lead and polished, or bevelled plate glass.. .. .. 100 Kil.	4 90
	d. Articles, engraved or annealed.. .. ,,	9 80
13	Glass and crystal, tinned, silvered or coated with other metals:	
	a. Common mirrors not exceeding 2 mm. in thickness, coated with red or dark mercurial varnish .. 100 Kil.	10 00
	b. Mirrors, other, not bevelled .. .. ,,	15 00
	c. Mirrors, bevelled .. .. ,,	18 00
14	Glass and crystal, in other articles (4):	
	a. In statuettes, flower stands and vases and similar articles for toilet purposes and house decoration Kilog.	0 25
	b. Spectacle and watch glasses; imitations of precious or fine stones; enamel .. .. Kilog.	1 00
15	Incandescent electric lamps, mounted or not .. Hundred	2 50
	Note.—In par. 15 for incandescent electric lamps, the general provision for tare given in Disposition III., Rule 5, for "Hollow glass & crystal ware of all kinds (excepting ordinary bottles"), shall be applied as follows:	
	Incandescent electric lamps, mounted or not, in cases or barrels, 30 %.	
	In crates, baskets, hampers, or otherwise packed 20 %.	
	(*Ruling No.* 10 *of July* 2, 1900.)	
	Group 6.	
	(A surtax of 30 % is levied on all articles in this group, except those comprised in No. 18, which are exempt.)	

(‡) For the collection of duty the following shall be considered as:

(*a*) Crude oil derived from schists, those obtained from first distillation, distinguishable by their density of from 900 to 920 thousandths of a degree, or from 66 to 57½ of the centesimal areometre, equal to from 24 degrees and 69 hundredths to 21 degrees and 48 hundredths Cartier.

(*b*) Crude mineral oils mixed with animal oils, as well as crude mineral oils mixed with vegetable oils, when these oils are exclusively destined to lubricating machines, are likewise dutiable according to this number.

(*c*) For rules of clearance of crude petroleum see end of tariff.

Circular No. 12 of March 26, 1912, directs that all lubricating oils, whether derived from shale or from petroleum, which are not "crude" as defined by the Notes to No. 6 of the tariff and mixed with animal and vegetable oils, shall be dutiable under No. 7 at the rate of 3 50 dollars per 100 kil. *Crude* mineral oils for lubricating, mixed with animal or vegetable oils (*and only if so mixed*), are exempt from the surtax of 25%, such oils are consequently dutiable at the rate of 1 40 dollars per 100 kil.

(*) By Order No. 97, August 6, 1901, gas oil imported by a gas company in Cuba for exclusive use by said company in manufacture of illuminating gas is classified under No. 6*a* at 70 cents per 100 kilos.

(§) All mineral oils not having the properties described in the notes to No. 6 shall be considered as refined.

(1) Excepting ordinary glass receptacles for Cuban industries.

(2) Decanters, glasses, tumblers, candlesticks, pillar lamps and other articles for table service and lighting, white or colored, are comprised in this number.

(3) *Ruling No.* 51.—Common glass beads, which are not trinkets or ornaments and do not imitate precious or fine stones, are classified under No. 11*b*.

(4) Separate and spare parts, forming an integral portion of lamps, chandeliers or bracket lamps are dutiable according to this number.

Nos.	Goods.	Duties. Doll.
	Pottery, earthenware and porcelain.	
	(T. [Disp. III. rule 5] applies to *a, b, d, e,* of No. 21, and to Nos. 22–24.)	
16	Articles of fire clay, G. W .. .. .. 100 Kil.	0 30
17	Vitrified brick for paving purposes, vitrified block, vitrified brick for sewers, vitrified invert block and vitrified invert brick for sewers, G. W .. .. 100 Kil.	0 05
18	Roofing tiles of clay, not glazed, for building purposes Per square (10 by 10 feet)	1 50
19	Vitrified clay and terra cotta sewer pipe, slabs or conduits of clay, glazed or unglazed, cement or stoneware, G. W... .. .. 100 Kil.	0 25
20	Ceramic tiles of all kinds and glazed roofing tiles .. Per square (10 by 10 feet)	2 50
21	Hollow ware, glazed or not, of clay or stoneware:	
	a. Household and kitchen utensils, except table ware, and provided they be not gilt, painted, or ornamented in relief .. ..100 Kil.	9 80
	b. Dishes or other articles, provided that they be neither gilt, painted nor ornamented in relief ..100 Kil.	3 00
	c. Common bottles of earthenware, to contain beer &c. 100 Kil.	1 00
	d. Flower pots of common earthenware ,,	1 00
	e. Articles, gilt, painted or ornamented in relief ,,	5 60
22	Hollow ware or dishes of faience:	
	a. Neither painted, gilt, nor in relief .. ,,	3 50
	b. Gilt painted, or with ornaments in relief ,,	6 40
23	Hollow ware or dishes of porcelain (1):	
	a. Neither painted, gilt, nor in relief .. ,,	5 80
	b. Painted, gilt, or with ornaments in relief ,,	9 30
24	Statuettes, flower stands and vases, high and bas-reliefs, articles for toilet purposes ("adornors de tocador"), and house decoration, of fine clay, faience, stoneware, porcelain or bisque (2) .. ..Kilog.	0 25
	Bisque flowers, imported by manufacturers of funeral wreaths for use in their establishments .. ..Kilog.	0 25

CLASS II.

METALS, AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.

	Group 1.	
	(A surtax of 25% is levied on goods in Nos. 25-29 and 30% for those in No. 30 of this group.)	
	Gold, silver, and platinum, and alloys of these metals, and gold and silver plate.	
25	Gold and platinum, or alloys thereof, in jewellery with or without precious stones or pearls; silver in jewellery with precious stones or pearls; and precious stones, pearls, and seed pearls, not set, N. W .. Hectog.	7 50
26	Gold or platinum, or alloys thereof, wrought in articles, other, of all kinds, N. W .. .. .. Hectog.	2 80
27	Silver in ingots, bars, plates, sheets or powder, N.W..Kilog.	2 60
28	Jewellery of silver, without precious stones or pearls, N. W Hectog.	1 50
29	Silversmiths' wrought articles, other, of all kinds, and platinum in ingots, N. W .. ..Kilog.	8 00
30	Gold and silver plated ware of all kinds, and jewellery made of metal, gold or silver plated, with or without precious stones, or imitations thereof (3) .. ..*ad val.*	25%
	Group 2.	
	(A surtax of 30% is levied on goods in Nos. 32-34 in this group, No. 31 being excepted.)	
	Cast iron (I.)	
	(I.) Articles of malleable cast iron are dutiable as manufactures of wrought iron.	
31	Cast iron: Pigs, G. W .. .. 100 Kil.	0 10
32	Articles not coated or ornamented with another metal or porcelain, neither polished nor turned:	
	a. Bars, beams, plates, grates for furnaces, columns and pipes, G. W .. .. 100 Kil.	0 50
	b. Lubricating boxes for railway trucks and carriages and railway chairs, G. W .. .. .. 100 Kil.	0 35
	c. Articles, other, G. W (4) .. .. ,,	0 75
33	Articles of all kinds not coated or ornamented with another metal or porcelain, polished or turned, T. (Disp. III. rule 5) .. .. 100 Kil.	1 20
34	Articles of all kinds, enamelled, gilt, tinned or coated or ornamented with other metals or porcelain, T. (Disp. III. rule 5) .. .. 100 Kil.	2 30
	(A surtax of 30% is levied on all articles in this group except those comprised in No. 35, on which the surtax is not levied.)	
	Wrought iron and steel.	
35	Iron, soft or wrought, in ingots or "tochos" (*); steel in ingots, G. W .. .. 100 Kil.	0 40

(1) A surtax of 75% of the duties will be levied upon Saxony, Sevres and similar fine porcelain.

(2) Flowers of bisque, sheets of calamine (No. 74*f*), tin plate in sheets (No. 56) and tubes of india rubber (No. 309*b*) are exempt from the surtax imposed by Decree of Feb. 1, 1904, when imported by manufacturers in Cuba for the manufacture of funeral wreaths.

(3) All articles containing a bath or plating of silver, however slight, are classified under No. 30; compasses (all kinds), gold or silver plated, are also included in this number.

(4) Parts of fittings of pipes known as reducers, increasers, offsets, Y branches, T branches, elbows, S traps, P traps, running traps, half traps, V branches, double Y branches, double T branches, crosses, common flanges, blind flanges, couplings, nipples, branch tees, bends, unions and caps, are classified as follows:

When of cast iron (not gilt or nickeled) under No. 32*c*.

When of wrought iron or steel (not gilt or nickeled) under No. 57.

When of copper or alloys of copper (not gilt or nickeled) under No. 69. (*Ruling No. 53 of Nov.* 23, 1900.)

(*) By "tochos" shall be understood rough wrought iron in a mass or prism, round iron or iron in any other form, containing dross. (Wrought iron containing dross has generally an unequal and rough surface.)

Wrought iron in a mass or prism free from dross shall be comprised in No. 37, letter *b*.

In case of doubt, this iron shall be submitted to assay for determining its kind.

CLASS II.—METALS, AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT—continued.

Nos.	Goods.	Duties. Doll.
	Group 3.	
36	Wrought iron or steel, rolled:	
	a. Rails, G. W.. .. ..100 Kil.	0 50
	b. Bars (2) of all kinds, including rods (3):	
	Steel bars of all kinds, including rods, imported by manufacturers of structural iron, for use in their establishments .. .. ..100 Kil.	0 90
	Steel bars of all kinds, including rods, imported by manufacturers of rivets, screws, nuts, washers, clamps, bolts and nails, for use in their establishments .. .. ..100 Kil.	0 90
	c. Bars of all kinds of fine crucible steel (4). G.W..100 Kil.	1 60
37	Sheets, rolled:	
	a. Neither polished nor tinned, of 3 millim. and more in thickness, G. W .. .. 100 Kil.	1 10
	b. Neither polished nor tinned, of less than 3 millim. in thickness, and hoop iron (5), G. W .. .. 100 Kil.	1 20
	c. Tinned and tin plate, G. W .. .. .. ,,	1 50
	d. Polished, corrugated, perforated, cold-rolled, galvanised or not, and bands of polished hoop iron (6), G. W .. .. 100 Kil.	1 30
38	Wrought iron or steel:	
	Cast in pieces, in the rough, neither polished, turned, nor adjusted, weighing each:	
	a. 25 kil. or more, G. W .. .. .. 100 Kil.	1 00
	b. Less than 25 kil. G. W .. .. ,,	1 35
39	Cast in pieces, finished:	
	a. Wheels weighing more than 100 kilogrammes, fish plates, chairs, sleepers and straight axles; springs, for railways and tramways; lubricating boxes, G. W. 100 Kil.	0 60
	b. Wheels weighing 100 kilogrammes or less; springs other than for railways and tramways; bent axles and cranks, G. W .. .. 100 Kil.	1 40
40	Pipes: *a.* Covered with sheet brass, G. W .. .. ,,	1 40
	b. Other, galvanised or not, G. W .. .. ,,	1 40
41 (7)	Wire, galvanised or not, T. (Disp. III. rule 5):	
	a. 2 millim. or more in diameter .. .. .. ,,	1 00
	b. More than ½ and up to 2 millim. in diameter ,,	1 30
	c. ½ millim. or less in diameter, and wire covered with any kind of tissue .. .. 100 Kil.	1 60
42	In large pieces, composed of bars (8) or bars (8) and sheets fastened by means of rivets or screws; the same, unriveted, perforated, or cut to measure for bridges, frames and other buildings, G. W .. .. 100 Kil.	1 80
43	Anchors, chains for vessels or machines, moorings, switches and signal disks, G. W .. .. 100 Kil.	0 80
44	Anvils G. W.. .. .. ,,	2 50
45	Wire gauze. T. (Disp. III. rule 5): (9)	
	a. Up to 20 threads per inch * .. .. .. ,,	5 00
	b. Of 20 threads or more per inch .. .. ..Kilog.	0 10
46	Cables, fencing (except barbed wire for fencing) † and staples for fastening same, netting, furniture springs, G. W .. .. 100 Kil.	1 00
47	Tools and implements (not apparatus) T. (Disp. III. rule 5):	
	a. Fine, for arts, trades and professions, of crucible steel ‡ .. .. 100 Kil.	8 00
	b. Other § .. .. ,,	2 50
48	Rivets, brads, and patent snaps of iron or steel, imported by manufacturers of belts, harness or saddlery, for use in their establishments, T. (Disp. III. rule 5)....100 Kil.	1 50
49	Saddlery hardware:	
	a. Made of iron or steel, bits, spurs, and all finishes for common harness, T. (Disp. III. rule 5) .. 100 Kil.	3 00
	b. Made of composition or materials other than iron or steel shall be dutiable according to its chief component material.	
	Rings, imported by manufacturers of belts, harness or saddlery, for use in their establishments:	
	Of iron or steel .. ..100 Kil.	3 00
	Of composition or materials other than iron or steel: Dutiable according to chief component material, with exemption from surtaxes	

(2) The word bars in par. 36*b* should be interpreted to mean said articles without screws or rivets, or without being prepared for rivets or screws, or cut to measure. (*Ruling No.* 16 *of July* 3, 1900.)

(3) The rods in question are iron or steel rods exceeding 8 millimetres in thickness employed in the manufacture of iron wire.

(4) Crucible steel is distinguished from bars and other pieces of iron or common steel by its sharp edges. The surface is very smooth, of a bluish color, darker than that of iron, and its fracture is close grained. (This steel is generally imported in round, square, octagonal, triangular or flat bars.)

(5) By hoop iron ("flejes") shall be understood unpolished flat bands or circles of less than 3 millimetres in thickness. See also footnote to No. 35.

(6) Galvanized-iron gutters, not rivetted, screwed, or adorned in any way, are classified under No. 37*d*. (*Ruling No.* 14 *of July* 7, 1900.)

(7) By Decree of Nov. 22, 1910, the wire comprised in No. 41 a, b and c is exempted from the surtax of 30% provided that such wire is imported by manufacturers for use in industries, and that a sworn declaration to that effect is made by the importers.

(8) The word "Bars" in Par. 42 should be interpreted to mean with rivets or screws, or the same article unrivetted, but perforated or cut to measure, for bridges, frames, and other structures. (*Ruling No.* 16 *of July* 3, 1900.)

(9) According to decision of Feb. 18, 1904, wire gauze includes all woven wire with 5 or more threads per inch, while that of less than 5 threads per inch is classed as netting under No. 46.

* This basis represents one-half of the warp and woof threads comprised in a square of one inch, *i.e.* of 23 millimetres.

† Barbed fence wire is free of duty.

‡ Compasses of iron and steel (not apparatus), and clearly for use in the arts, trades and professions, are classified under No. 47*a*.

§ Irons (*planchas para ropas*) and scrubbing sticks (*fregadores*) are classified under No. 47*b*.

Nos.	Goods.	Duties. Do'l.
50	Buckles, T. (Disp. III. rule 5):	
	a. Nickelled .. ..Kilog.	0 20
	b. Other.. .. .. ,,	0 15
51	Needles, sewing or embroidering, pins and pens, N. W. (Disp. III. rule 9) .. ..Kilog.	0 30
52	Crochet hooks, hooks and hairpins, N. W (Disp. III. rule 9) Kilog.	0 30
	Eyelets, plates and clasps of iron or steel, imported by manufacturers of belts, harness or saddlery, for use in their establishments, N.W. (including cardboard boxes)	
53	Cutlery (Disp. III. rule 5): Kilog.	0 30
	a. With common wooden handles, such as used by butchers, shoemakers, saddlers and cooks, including table knives and forks with common wooden handles and curved knives for pruning purposes .. .. ..Kilog.	0 20
	b. All other cutlery (except pocket cutlery), including scissors; fishing hooks .. ..Kilog.	0 40
	c. Surgical, including dental instruments; pocket cutlery, side arms (not fire) and pieces for the same; razors (1) .. ..Kilog.	0 60
54	Small arms and barrels:	
	a. Barrels, unfinished, for portable arms, G.W.. ,,	0 25
	b. Barrels, finished, for portable arms, G. W .. ,,	0 60
	c. Small arms, such as pistols and revolvers, also their detached parts (except barrels) (2), T. (Disp. III. rule 5) Kilog.	2 50
55	Sporting arms (3): Muzzle and breech loading and detached parts thereof, except barrels .. .. .. *ad val.*	25%
56	Manufactures of tin plate (4), T. (Disp. III. rule 5) 100 Kil.	4 00
	Wrought iron or steel, T. (Disp. III. rule 5):	
	Labeled tin containers, imported by manufacturers of butter, for use in their establishments .. ..100 Kil.	4 00
	Leaves of tin plate, imported by manufacturers of funeral wreaths, for use in their establishments ..100 Kil.	4 00
57	Articles of all kinds not specially mentioned, common, even coated with lead, tin or zinc, or painted or varnished, large steel tanks, not polished but coated with porcelain inside, are included in this number (5) 100 Kil.	3 00
	Trace chains, imported by manufacturers of harness or saddlery, for use in their establishments ..100 Kil.	3 00
58	Articles of all kinds not specially mentioned, fine, *i.e.* polished, enamelled, coated with porcelain, nickel or other metals (with the exception of lead or zinc), or with ornaments, borders or parts of other metals, or combined with glass or earthenware, T. (Disp. III. rule 5) 100 Kil.	4 00
	Group 4.	
	(A surtax of 25% is levied on all articles in this group).	
	Copper and alloys of common metals with copper (brass, bronze &c.).	
59	Copper scales ("laminee"), copper of first fusion, old copper, brass &c. G. W.. .. .. .. 100 Kil.	3 00
60	Copper and alloys of copper: In ingots G. W .. ,,	4 00
61	Rolled in bars of all kinds, G. W .. .. .. ,,	4 50
62	Rolled in sheets, G. W .. .. ,,	5 00
63	Wire, galvanised or not, T. (Disp. III. rule 5):	
	a. 1 millimetre and more in diameter .. ,,	6 00
	b. Less than 1 millimetre in diameter .. ,,	7 50
	c. Gilt, silvered or nickeled .. .. Kilog.	0 50
64	Wire covered with tissue or insulating materials for the transmission of electricity (6) T. (Disp. III. rule 5):	
	a. Wires and cables, not protected .. .. 100 Kil.	7 50
	b. The same, protected by lead tubes and other insulating covers T. (Disp. III. rule 5) .. 100 Kil.	2 00
65	Wire gauze, T. (Disp. III. rule 5):	
	a. Up to 100 threads per inch (7) .. .. Kilog.	0 20
	b. Of 100 threads or more per inch .. .. ,,	0 40
66	Pipes, bearings, plates for fireplaces, and boiler-makers' wares partially wrought, G. W .. .. 100 Kil.	4 50
67	Nails and tacks; except as included in Par. 301. T. (Disp. III. rule 5):	
	a. Gilt or nickeled .. .. Kilog.	0 20
	b. Other .. .. ,,	0 12
	Brads and rivets, of copper and copper alloys, imported by manufacturers of belts, harness or saddlery, for use in their establishments:	
	(*a*) Gilded or nickelled .. .. .. Kilog.	0 20
	(*b*) Other .. .. ,,	0 12
68	Pins or pens, crochet hooks or hairpins, N. W. T. (Disp. III. rule 9) .. .. Kilog.	0 60

(1) Safety razors, known under the name of shaving apparatus, as well as steel blades for the same imported therewith or separately as spare parts, shall be dutiable according to No. 53*c*, under which razors are specifically classed, save in case they be gilt or silvered, which would bring them under tariff No. 30.

(2) *Ruling No.* 114 *of Oct.* 26, 1901.—All small arms, including pistols and revolvers, will be classified under Par. 54*c*. See also end of Tariff the Decree of Feb. 26, 1906.

(3) All long arms, including all kinds of rifles, and detached parts thereof, except barrels, will be classified under Par. 55 of the Tariff; parlour rifles are included in this number.

(4) Labelled receptacles of tin plate when imported by manufacturers in Cuba for use in their own industries are exempt from the surtax of 30%.

(5) See footnote to 32*c*. Corset stays, of iron or steel, covered with tissue, are classed under the tariff number corresponding to the tissue without surtax.

(6) By conducting cables for electricity shall be meant cables composed of one or more wires of copper or any alloy of copper, whatever be their thickness, provided that they be covered with an insulating wrapper, without taking into consideration whether they are enclosed in pipes of iron or lead or strengthened with cordage or iron or steel wire.

(7) This basis represents one-half of the warp and woof threads comprised in a square of 1 inch, *i.e.*, of 23 millimetres.

Nos.	Goods.	Duties Doll.
69	Articles not specially mentioned, varnished or not, T. (Disp. III. rule 5)(1) .. .. Kilog.	0 20
	Articles of copper and copper alloys, not specially mentioned:	
	Patent snaps and eyelets, imported by manufacturers of belts, harness or saddlery, for use in their establishments .. .. Kilog.	0 20
70	Articles, gilt or nickeled, not specially mentioned, except when exclusively used for sanitary constructions (2), T. (Disp. III. rule 5) .. .. Kilog.	0 50
	a. Ditto exclusively used for sanitary constructions, T. (Disp. III. rule 5) .. .. Kilog.	0 20
	Group 5.	
	(A surtax of 25 % is levied on all articles in this group except tinfoil and capsules for bottles specified in No. 73*c*.)	
	Other metals and their alloys.	
71	Mercury, G. W .. .. Kilog.	0 20
72	Nickel, aluminium and alloys:	
	a. In lumps or ingots, G. W. .. .. .. 100 Kil.	3 00
	b. In bars, sheets, pipes and wire, G. W .. ,,	7 00
	c. In other articles, of all kinds, T. (Disp. III. rule 5) Kil.	0 50
73	Tin and alloys thereof (Britannia metal):	
	a. In lumps or ingots, G. W .. .. .. 100 Kil.	4 00
	b. In bars, sheets, pipes and wire G. W .. ,,	7 00
	c. Hammered in thin leaves (tin foil) and capsules for bottles, T. (Disp. III. rule 5)(3) .. .. .. Kil.	0 04
	d. In other articles, of all kinds, T. (Disp. III. rule 5),,	0 50
74	Zinc, lead and other metals not specially mentioned, as well as their alloys (applicable to *c*, *d*, *e* and *f*, T. [Disp. III. rule 5]):	
	a. In lump or ingots, G. W .. .. .. 100 Kil.	1 00
	b. In bars, sheets, pipes and wire, including shot, G. W. 100 Kil.	1 50
	c. In articles gilt or nickeled, except when exclusively used for sanitary constructions .. .. .. Kil.	0 30
	d. Ditto, when exclusively used for sanitary constructions (4) .. .. Kil.	0 20
	e. Zinc nails and tacks, neither gilt nor nickeled ,,	0 07
	f. In other articles, including type .. .. ,,	0 15
	Leaves of zinc, imported by manufacturers of funeral wreaths, for use in their establishments Kilog.	0 15
	g. Hammered in thin leaves (lead foil) and in capsules, for bottles .. .. ,,	0 04
	Group 6.	
	Wastes and scoriæ.	
75	Filings, shavings, cuttings of iron or steel, and other wastes of cast iron or from the manufacture of common metals, fit only for resmelting, G. W .. .. .. 100 Kil.	0 15
76	Scoriæ resulting from the smelting of ores, G. W ,,	0 03

CLASS III.

SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

Nos.	Goods.	Duties Doll.
	Group 1.	
	(A surtax of 30 % is levied on all goods in this group.)	
	Simple Drugs.	
77	Oleaginous seeds, copra or cocoanuts, G. W .. 100 Kil.	2 00
78	Resins and gums:	
	a. Colophany, pitch (vegetable) and similar products, G. W .. .. 100 Kil.	0 50
	b. Spirits of turpentine, T. (Disp. III. rule 5) ,,	2 50
	c. Caoutchouc and gutta-percha, raw or melted in lumps, G. W .. .. 100 Kil.	3 00
79	Extracts of liquorice, camphor, aloes and other similar vegetable juices, G. W .. .. 100 Kil.	5 25
80	Tan bark, G. W .. .. ,,	0 25
81	Opium(5), G. W .. .. Kilog.	6 00
82	Other simple vegetable products, not specially mentioned(6), G. W .. .. 100 Kil.	2 75
83	Animal products employed in medicine, not specially mentioned, G. W .. .. 100 Kil.	1 80
	Group 2.	
	(A surtax of 25 % is levied on goods in Nos. 89, 90 in this group. Nos. 84-88 are exempt from surtax.)	
	Colours, dyes and varnishes.	
84	Natural colors in powder or in lumps (ochres &c.), G. W 100 Kil.	0 60
	Note.—All paints of non-metallic base which have been prepared in any way except by simple grinding, shall be excluded from Par. 84 of the Tariff. (*Ruling No.* 101 *of Aug.* 27, 1901.)	
85	Artificial colors of metallic bases, T. (Disp. III. rule 4):	
	a. In powder or lumps, G. W.(1) .. .. 100 Kil.	2 55
	b. Prepared in the paste, oil or water; also lead or colored pencils, G. W. .. .. 100 Kil.	5 00
86	Other artificial colors, in powder, crystals, lumps or paste, including lithographic inks, G. W. T. (Disp. III rule 4)(1)(2) .. .. Kilog.	0 25
87	Natural dyes:	
	a. Woods, barks, roots &c. for dyeing, G. W. 100 Kil.	0 20
	b. Madder, G. W	4 50
	c. Indigo and cochineal, G. W.. .. .. Kilog.	0 20
88	Artificial dyes, T. (Disp. III. rule 4):	
	a. Extracts from logwood, archil and other dyeing extracts, G. W. .. .. 100 Kil.	5 00
	b. Writing, drawing or printing inks, G. W. ,,	3 00
	c. Colors derived from coal, G. W .. .. Kilog.	0 20
89	Varnish, G. W.. T. (Disp. III. rule 4) .. .. 100 Kil.	7 50
	Note.—Varnish imported for manufacturing purposes by proprietors of printing and lithographic establishments is exempt from the surtax of 25 %.	
90	Blacking, G. W .. .. 100 Kil.	3 00
	Group 3.	
	(A surtax of 30 % is levied on articles in Nos. 91, 96-100 in this group. On Nos. 92-95 no surtax is leviable.)	
	Chemical and pharmaceutical products.	
91	Simple bodies: *a.* Sulphur, G. W .. .. 100 Kil.	0 15
	b. Bromine, boron, iodine and phosphorus, T. (Disp. III. rule 5); other, G. W. .. .. Kilog.	0 18
92	Inorganic acids: *a.* Hydrochloric, boric, nitric and sulphuric, also aqua regia, G. W .. .. .. 100 Kil.	0 30
	b. Liquid carbonic acid, N. W..	5 00
	c. Other, G. W (3) .. .. ,,	5 00
93	Organic acids:	
	a. Oxalic citric, tartaric and carbolic, G. W. ,,	1 00
	b. Oleic, stearic and palmitic, G. W .. .. ,,	1 40
	c. Acetic, G. W .. .. ,,	6 00
	d. Other, G. W .. .. ,,	5 00
94	Oxides and Oxyhydrates: Of ammoniac, potash and other caustic and barilla alkalies, G. W .. .. 100 Kil.	0 25
95	Inorganic salts:	
	a. Chloride of sodium (common salt) crude, G. W. 100 Kil.	1 00
	b. Chloride of sodium (common salt), ground or manufactured in any form (*Law of July* 23, 1903),....100 Kil.	1 30
	c. Chloride of potassium; sulphates of soda, iron or magnesia; carbonate of magnesia; alum, G. W (4).... 100 Kil.	0 45
	d. Sulphate of ammoniac; phosphates and superphosphates of lime; nitrate of potash and soda, G. W (3) .. 100 Kil.	0 03
	e. Other salts of ammoniac, salts of copper, chloride of lime, sulphate of potash, hyposulphite of soda and borax, sal soda, G. W .. .. 100 Kil.	0 75
	f. Chlorates of soda and potash, G. W .. ,,	1 80
96	Organic salts:	
	a. Acetates and oxalates, G. W .. .. ,,	2 50
	b. Citrates and tartrates, T. (Disp. III. rule 5) ,,	3 00
97	Alkaloids and their salts; chlorides of gold and silver, N. W Kil.	6 75
98	Chemical products not specially mentioned (5), G. W., T. (Disp. III. rule 4) .. .. Kil.	0 05
99	Pills, including those of quinine, capsules, medicinal dragees and the like (5), T. (Disp. III. rule 5) .. Kil.	0 25
100	Pharmaceutical products not specially mentioned (5), T. (Disp. III. rule 5) .. .. Kil.	0 10
	Group 4.	
	(A surtax of 25 % is levied on goods in Nos. 101 and 102 and 30 % on Nos. 103-106 in this group.)	
	Oils, fats, wax and their derivatives.	
101	Vegetable oils:	
	a. Solid (cocoanut, palm &c.), G. W .. 100 Kil.	3 00
	b. Liquid, except olive oil and cotton-seed oil, G. W 100 Kil.	3 00
	c. Cotton-seed oil to be used exclusively in the manufacture of soap, provided that the importation be made at the direct demand of the manufacturers of soap, and that the latter submit their works at all times to the inspection of the Customs authorities, and that the importer give such bond as may be regarded necessary by the Acting Collector, G. W .. .. 100 Kil.	0 50
102	Crude oils and animal fats:	
	a. Cod-liver oil and other medicinal oils, not refined, G. W (6) .. .. 100 Kil.	1 50
	b. Glycerine, olein, stearin, and spermaceti, crude, G. W 100 Kil.	1 40
	c. Other crude oils and fats, including oleine and tallow, when to be used in the manufacture of soap, G. W 100 Kil.	0 50

(1) Compasses of copper, or alloys of copper and other common metals, not coated or ornamented with another metal or porcelain are classified under No. 69. See also footnote to No. 32*c*.

Bronze powder and leaves dutiable under Nos. 69 and 70 when imported by proprietors of printing and lithographic establishments are exempt from the surtax of 25 %.

(2) By "sanitary constructions" are meant fixtures and attachments used in modern sanitary house plumbing and for bathrooms.

Compasses of copper, or alloys of copper and other common metals, gilt or nickeled, but not coated or ornamented with gold, silver or other precious metal, are classified under No. 70.

(3) Tin foil, plain, corrugated, fringed, with stars or with any other similar design produced by a similar process without constituting a process of manufacture subsequent to the production of the same, as well as when the latter are bronzed, even if that should constitute a process of subsequent manufacture, whenever they cannot logically be classed under any other tariff number, shall be dutiable under No. 73*c*. (*Gaceta oficial*, Aug. 1904.)

(4) By "sanitary constructions" are meant fixtures and attachments used in modern sanitary home plumbing and for bathrooms.

(5) The above rate applies to opium in a pure state only. Medicinal preparations containing opium in combination with other substances are classed under No. 99.

(6) Pearled barley is classified under No. 82.

(1) Common lampblack is classified under No. 85*a*.

(2) Charcoal pencils for drawing are classified under No. 86.

(3) The substance known as "Rehmanita" not being a definite chemical product should be classified as follows:—

The phosphoric acid under Par. 92*c*; the phosphate of lime under Par. 95*d*.

The appraisal always being made after a quantitative analysis by the chemist. (*Ruling No.* 9 *of June* 28, 1900.)

(4) Silicate of soda is classified under 95*c*.

(5) The products or substances comprised in Nos. 98, 99 and 100 shall be examined by chemical experts, who must sign the declaration simultaneously with the Customs employees. Glycerine in glass bottles constituting a patented product is dutiable under No. 98.

Antipyrine, acetic ether and potassium cyanide are dutiable under No. 98.

(6) Lanoline is dutiable under No. 102*a*.

CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES AND PRODUCTS COMPOSED OF THESE SUBSTANCES—con.

Nos.	Goods.		Duties Doll.
103	Mineral, vegetable, or animal wax, unwrought, and paraffin in lumps, G. W	100 Kil.	2 50
104	Articles of stearin and paraffine, wax of all kinds, wrought, T. (Disp. III. rule 5)	100 Kil.	5 00
105	Soap. T. (Disp. III. rule 4):		
	a. Common soap, in bars, including Castile soap and ordinary scouring compositions, G. W	100 Kil.	3 00
	b. Ordinary toilet soaps, in cakes or tablets, G. W	,,	10 00
	c. Fine toilet soaps, whether fancy, perfumed, or not, and all others, including so-called medicinal or medicated soaps, G. W	100 Kil.	20 00
106	Perfumery and essences:		
	a. Of value less than 1 dol. 25 cents per kilog.	Kilog.	0 25
	b. More than 1 dol. 25 cents per kilog.	,,	0 25 and 25 % *ad val.*

NOTE.—Perfumery assessable under Paragraph 106 *b*, paying both *ad valorem* and specific duty, and with the official tare of 20 %, will not be considered as net weight goods on account of the 25 % *ad valorem* duty; and when such perfumery is packed with other gross weight merchandise, Disposition III., Rule 10 will not apply. (*Ruling No. 47, of Aug. 30, 1900.*)

Volatile or essential oils not specially mentioned under any other tariff to be classed in No. 106.

Group 5.

(A surtax of 30 % is levied on goods in Nos. 108-111 in this group. No. 107 no surtax leviable.)

Various.

Nos.	Goods.		Duties Doll.
107	Artificial or chemical fertilizers, G. W	100 Kil.	0 05
108A	Starch: G. W. T (Disp. III. rule 4)	,,	3 60
108B	Dextrine and glucose for industrial purposes, G.W.	,,	1 40
109	Glues, albumens and gelatine, G. W	,,	3 90
110	Carbons prepared for electric lighting G. W	,,	3 00
111	Gunpowder and explosives (1):		
	a. Gunpowder, explosive compounds and miners' fuses, G. W. T (Disp. III. rule 4)	100 Kil.	4 00
	b. Gunpowder, sporting, and other explosives not intended for mines, including fireworks of all kinds, N. W	Kilog	0 20

CLASS IV.

COTTON AND MANUFACTURES THEREOF.

Group 1.

(A surtax of 30 % is levied on all goods in this group.)

Cotton in the wool and yarns.

Nos.	Goods.		Duties Doll.
112	Cotton in the wool and cotton waste (2), G. W	100 Kilog.	1 00
113	Threads or yarns; (3)		
	a. In reels, skeins or rolls for crocheting, embroidering or sewing, N. W. (Disp. III. rule 9)	Kilog.	0 20
	b. In skeins, spindles or in any other form, exclusively for the manufacture of tissues, N.W. (Disp. III. rule 9).	Kilog.	0 15
	c. In cordage and ropes, G. W.	100 Kil.	6 00

Group 2

(A surtax of 20 % is levied on articles in Nos. 114-127; 15 % in No. 128 and 50 % on those in No. 128B of this group.)

Tissues.

NOTE I.—When the tissues included in the numbers of this group contain an admixture, they shall, according to kind, be liable to the following surtaxes (see Disp. I.):

1. Cotton tissues containing threads of hemp, jute, linen, ramie or pita shall be liable to a surtax of 15 per cent. of the duties applicable thereto, provided that the number of these threads of hemp, jute, linen, ramie or pita, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of hemp, jute, linen, ramie &c. exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class V.

2. Cotton tissues containing threads of wool, flock wool, hair or wastes of these materials, shall be liable to a surtax of 35 per cent. of the duties applicable thereto, provided that the number of threads of wool, flock wool, hair or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of wool, flock wool, hair or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI. as tissues mixed with wool.

3. Cotton tissues containing threads of silk or floss silk shall be liable to a surtax of 70 per cent. of the duties applicable thereto, provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(1) All gunpowder intended for any kind of firearms, capable of passing through a metallic riddle with round holes of 2½ millimetres in diameter, shall be considered as sporting. The importation of dynamite, gunpowder and similar explosives is prohibited, unless the importer produces a special authorization for landing same, issued to him by the President of Cuba.

(2) Cotton yarn and threads of less than 20 centimetres in length shall be considered as waste of spun cotton; cotton wicks are classed in this number.

(3) Yarns and threads combined in any proportion with threads of common metal shall follow the regime of No. 148, Class VII.

Nos.	Goods.		Duties. Doll.

The provisions of this note shall not apply to knitted stuffs, tulles, lace, blondes and tulles for borders (see Disp. I. rule 6), to ribbons (Disp. I. rule 7) or to trimmings (Disp. I. rule 7).

NOTE II.—Articles included in this group which are within the under-mentioned conditions shall be liable to the following surtaxes (see Disp I.):

(*a*) Tissues, brochés, or woven like brocades referred to in Rule 10, Disposition I., shall be liable to the duties leviable thereon, plus the surtax of 35 per cent. upon the corresponding duties.

(*b*) Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of 30 per cent.

Should the embroidery contain threads, purl or spangles of common metals or of silver the surtax shall amount to 60 per cent. of the duties applicable to the tissue.

When the threads, purl or spangles are of gold the surtax shall be 100 per cent.

(*c*) Tissues and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of 50 per cent. of the duties leviable thereon.

When the threads or purl are of gold the surtax shall amount to 100 per cent.

(*d*) Tissues entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of 15 per cent.

Shawls called "mantones" and "pañolones," travelling rugs, counterpanes, sheets, towels, table cloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making up, be liable to a surtax of 30 per cent. of the duties leviable thereon.

Other made-up articles, wearing apparel, and clothing of all kinds, except corsets, finished, half finished, or simply basted shall, for their total weight, be liable to the duties leviable on the principal component tissue on their most visible exterior part, plus a surtax of 100 per cent.

Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making up.

Nos.	Goods.		Duties. Doll.
114	Tissues, plain and without figures, napped or not, weighing 10 kilogrammes or more per 100 square metres, unbleached, bleached or dyed, and tissues (†), plain and without figures, napped or not, measuring not over 65 centimetres in width, weighing 8 kilogs. or more per 100 square metres, unbleached, bleached, or dyed, having:		
	a. Up to 9 threads, N. W	Kilog.	0 13
	b. From 10 to 15 threads, N. W	,,	0 17
	c. From 16 to 19 threads, N. W	,,	0 23
	d. 20 threads or more, N. W	,,	0 35
	e. The same tissues, printed or manufactured with dyed yarns: (*)		
	Dutiable as the tissue, with a surtax of 30 per cent. N. W.		
115	Tissues, plain and without figures, napped or not, weighing less than 10 kilogrammes per 100 square metres, unbleached, bleached or dyed, having:		
	a. Up to 6 threads, N. W	Kilog.	0 15
	b. From 7 to 11 threads, N. W	,,	0 20
	c. From 12 to 15 threads, N. W	,,	0 27
	d. From 16 to 19 threads, N. W	,,	0 37
	e. 20 threads or more, N. W	,,	0 50
	f. The same tissues, printed or manufactured with dyed yarns: (*)		
	Dutiable as the tissue, with a surtax of 40 per cent. N. W.		
116	Tissues, twilled or figured on the loom, napped or not, weighing 10 kilogrammes or more per 100 square metres, unbleached, bleached or dyed, having:		
	a. Up to 6 threads, N. W	Kilog.	0 15
	b. From 7 to 11 threads, N. W	,,	0 18
	c. From 12 to 15 threads, N. W	,,	0 20
	d. From 16 to 19 threads, N. W	,,	0 32
	e. 20 threads or more, N. W	,,	0 42
	f. The same tissues, printed or manufactured with dyed yarns: (*)		
	Dutiable as the tissue, with a surtax of 30 per cent. N. W.		
117	Tissues, twilled or figured on the loom, napped or not, weighing less than 10 kilogrammes per 100 square metres, unbleached, bleached or dyed, having:		
	a. Up to 6 threads, N. W	Kilog.	0 18
	b. From 7 to 11 threads, N. W	,,	0 23
	c. From 12 to 15 threads, N. W	,,	0 32
	d. From 16 to 19 threads, N. W	,,	0 43
	e. 20 threads or more, N. W	,,	0 55
	f The same tissues, printed or manufactured with dyed yarns: (*)		
	Dutiable as the tissues, with surtax of 40 per cent. N. W.		
118	Tissues for counterpanes, N. W	Kilog.	0 24
119	Piqués of all kinds, N. W	,,	0 45
120	Carded tissues: *a.* Unbleached, half bleached or dyed in the piece, N. W	Kilog.	0 08
	b. Bleached, printed or manufactured with dyed yarns, N. W	Kilog.	0 20
121	Velvety tissues, such as corduroys and velveteens; three-ply plush tissues, cut or not, N. W	Kilog.	0 47

(†) This number, inserted by Order No. 84 of March 16th, 1901, does not apply to cut tissues nor to those known under the name of "splits."

(*) The surtax applicable to tissues manufactured with dyed yarns is to be levied, whenever the latter are of different colours only.

Canvas (No. 114), cotton tapes (No. 128), and jute yarn (No. 129)' are exempt from the surtaxes established by the Decree of Feb. 1. 1904, when employed in the manufacture of sandals (*alpargatas*), and imported by manufacturers in Cuba for use in their own industries.

Nos.	Goods.	Duties. Doll.
122	Knitted goods, even with needlework (1) .. .. Kilog.	0 30
	a. Undershirts and drawers of simple finish or rough sewing, N. W .. .. Kilog.	0 70
	b. Undershirts and drawers of double sewing or fine finish, N. W .. .. Kilog.	0 80
	c. Stockings, socks, gloves and other small articles of simple finish or rough sewing, N. W .. .. Kilog.	0 70
	d. Stockings, socks, gloves, and other small articles of double sewing or fine finish, N. W .. .. Kilog.	0 90
123	Tulles (2): *a.* Plain, N. W .. .. ,,	0 70
	b. Figured or embroidered on the loom, N. W ,,	0 92
124	Lace, blondes and tulle for borders, of all kinds (2), N. W. Kilog.	1 46
125	Carpets of cotton, N. W .. .. ,,	0 15
126	Tissues called tapestry, for upholstering furniture and for curtains manufactured with dyed yarns; table covers and counterpanes of the same kind. N. W .. Kilog.	0 32
127	Wicks for lamps and candles (3), N. W .. .. .. ,,	0 15
127A	Bags for packing sugar at the sugar mills or refineries, made of cotton tissue, plain and without figures or twilled, whatever be the number of threads thereof and the weight per 100 sq. metres, whenever they should be imported indelibly marked with the name of the sugar mill or refinery and place where the same is located. N.W. Kilog.	0 00
	NOTE.—The bags referred to are hereby exempted from the surtax for making up, and also from the surcharge provided for in Decree No. 41, of Feb 1, 1904.	
128	Trimmings of cotton ribbons, and galloons (4), (5), N. W. Kilog.	0 52
	Cotton tape, imported by manufacturers of sandals, and cord for leggings and cotton tape, imported by manufacturers of belts, harness or saddlery, for use in their establishments. N.W. .. .. Kilog.	0 52
	a. Braids and ribbons of cotton for reins, headstalls, and girths, N.W .. .. Kilog.	0 15
	NOTE.—The reins, headstalls and girths dutiable under the above paragraph shall be subject to a surtax of 50 %.	
128A	Cheese cloth	Free.

CLASS V.

HEMP, FLAX, PITA, JUTE AND OTHER VEGETABLE FIBRES AND THEIR MANUFACTURES.

Group 1.

(A surtax of 25% is levied on all goods in this group.)

Raw and spun.

Nos.	Goods.	Duties. Doll.
129	Threads or yarns: (6)	
	a. In reels, skeins or rolls N. W. (Disp. III. rule 9) .. Kilog.	0 10
	b. Vegetable fibres, the preparation or manufacture of which is not expressly classified in the tariff (Disp. III. rule 9) .. ..Kilog.	0 75
130	Bags for sugar, G.W. .. .. 100 Kil.	2 00
131	Rope and cordage:	
	a. Twine or rope yarn and cord of hemp, not exceeding 3 millimetres in thickness, G. W .. .. 100 Kil.	6 00
	b. Cordage and rope-makers' wares of hemp, exceeding 3 millimetres in thickness, N. W .. .. 100 Kil.	6 00
	c. Cordage and rope-makers' wares of abaca, henequen, pita, jute or other fibres, N. W . . 100 Kil.	6 00
	NOTE.—Rope and cordage of cotton are included in this number.	

Group 2.

(A surtax of 15% is levied on goods in Nos. 132-142 and 50% on those in No. 142A in this group.)

Tissues.

NOTE I.—When the tissues included in the numbers of this group contain an admixture, they shall, according to kind, be liable to the following surtaxes (see Disp. I.)

1. Tissues of hemp, jute, linen, ramie or pita containing threads of wool, flock wool, hair or their wastes, shall be liable to a surtax of 40 per cent. of the duties applicable thereto, provided that the number of these threads of wool, flock wool, hair or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of wool, flock wool, hair or their wastes, exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Group 2, Class VI. as tissues mixed with wool.

2. Tissues of hemp, jute, linen, ramie or pita containing threads of silk or floss silk, shall be liable to a surtax of 60 per cent. of the duties applicable thereto, provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

3. Tissues of cotton containing an admixture of hemp, linen, ramie, jute or other vegetable fibres, and at same time threads of silk or floss silk, shall be dutiable according to the corresponding numbers of this Group (see Disp. I. rule 4, letter *b*), with the surtax of 60 per cent. provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

The provisions of this note shall not apply to knitted stuffs, tulles, lace, blonde and tulles for borders (see Disp. I. rule 6), to ribbons (Disp. I. rule 7), or to trimmings (Disp. I. rule 8).

NOTE II.—Articles included in this group which are within the under-mentioned conditions shall be liable to the following surtaxes (Disp. I.):

a. Tissues, brochés, or woven like brocades, referred to in Rule 10, Disposition I., shall be liable to the duties leviable thereon, plus the surtax of 30 % upon the corresponding duties.

b. Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of 30 %.

Should the embroidery contain threads, purl or spangles of common metals or of silver, the surtax shall amount to 60 % of the duties applicable to the tissue.

When the threads, purl or spangles are of gold, the surtax shall be 100 %.

c. Tissues and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of 50 % of the duties leviable thereon.

When the threads or purl are of gold, the surtax shall amount to 100 %.

d. Tissues entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of 15 %.(†)

Sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making-up, be liable to a surtax of 30 % of the duties levied thereon.(§)

Other made-up articles, wearing apparel and clothing of all kinds, finished, half-finished or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component tissue, on their most visible exterior part, plus a surtax of 100 %.

Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making-up.

Nos.	Goods.	Duties Doll.
132	Tissues of hemp, linen, ramie, jute or other vegetable fibres, not specially mentioned, plain, twilled or damasked, weighing 35 kilogrammes, or more per 100 square metres, unbleached, or dyed in the piece, having:	
	a. Up to 5 threads, N. W .. .. .. 100 Kil.	3 00
	b. From 6 to 8 threads, N. W .. .. Kilog.	0 07½
	c. 9 threads or more, N. W .. .. .. ,,	0 12
	d. The same tissues, bleached, half-bleached, or printed: Dutiable as the tissue, with a surtax of 15%, N. W.	
	e. The same tissues, manufactured with dyed yarns: Dutiable as the tissue, with a surtax of 25 %, N. W.	
133	Tissues, plain, twilled, or damasked, weighing from 20 to 35 kilogrammes per 100 square metres, unbleached, or dyed in the piece, having:	
	a. Up to 5 threads, N. W .. .. .. Kilog.	0 09
	b. From 6 to 8 threads, N. W .. .. ,,	0 12
	c. From 9 to 12 threads, N. W .. .. ,,	0 18
	d. From 13 to 16 threads, N. W .. .. ,,	0 24
	e. 17 threads or more, N. W .. .. ,,	0 30
	f. The same tissues, bleached, half-bleached, or printed: Dutiable as the tissue, with the surtax of 25 %, N. W.	
	g. The same tissues, manufactured with dyed yarns: Dutiable as the tissue, with a surtax of 40 %, N. W.	
134	Tissues plain, twilled or damasked, weighing from 10 to 20 kilogrammes per 100 square metres, unbleached, or dyed in the piece, having:	
	a. Up to 8 threads, N. W .. .. .. Kilog.	0 12
	b. From 9 to 12 threads, N. W .. .. ,,	0 18
	c. From 13 to 16 threads, N. W .. .. ,,	0 27
	d. From 17 to 20 threads, N. W .. .. ,,	0 37½
	e. 21 threads or more, N. W .. .. .. ,,	0 52½
	f. The same tissues, bleached, half-bleached, or printed: Dutiable as the tissue, with a surtax of 30 %, N. W.	
	g. The same tissues, manufactured with dyed yarns: Dutiable as the tissue, with a surtax of 50 %, N. W.	
135	Tissues plain, twilled or damasked, weighing less than 10 kilogrammes per 100 square metres, unbleached, or dyed in the piece, having:	
	a. Up to 8 threads, N. W. .. .. .. Kilog.	0 15
	b. From 9 to 12 threads, N. W .. .. ,,	0 21
	c. From 13 to 16 threads, N. W .. .. ,,	0 30
	d. From 17 to 20 threads, N. W .. .. ,,	0 52½
	e. 21 threads or more, N. W.. .. .. ,,	0 90
	f. The same tissues, bleached, half-bleached, or printed: Dutiable as the tissue, with a surtax of 30 %, N. W.	
	g. The same tissues, manufactured with dyed yarns: Dutiable as the tissue, with a surtax of 50 %, N. W.	
136	Velvets and plushes of linen, jute &c. N. W.. ..Kilog.	0 30

(1) Knitted goods, mixed with other vegetable fibres, wool, silk or floss silk, shall respectively be dutiable according to the corresponding numbers of Classes V., VI. and VII. (see Disp. I. rule 6).

Undershirts of cotton, knitted goods, consisting of the body complete all except cutting and the sleeves complete, except sewing, and constituting a half finished garment, are classified under No. 122, with a surtax of 100% (Ruling No. 95 of June 14th, 1901).

(2) When these articles are mixed in any proportion with linen or silk, they shall respectively be included in the corresponding numbers of Classes V. and VII. (see Disp. I. rule 6).

(3) Cotton ribbons or bands, to be used in the manufacture of cinches, and mops of cotton waste, for scrubbing floors, are classified under No. 127.

(4) See Disp. I. rules 9 and 13.

(5) Ribbons and galloons containing in any proportion threads of other vegetable fibres, wool or silk, shall respectively be subject to the corresponding numbers of Classes V. VI. and VII. (see Disp. I. rule 7).

(6) Yarns and threads combined in any proportion with threads of common metal shall follow the régime of No. 148, Class VII.

(†) Quilts are classified for 20% of their weight, under the number corresponding to their tissue, with a surtax of 100% for the making up, and such other surtaxes as may properly correspond thereto; and the remaining 80% of their weight is classified under the number corresponding to the filling or stuffing.

(§) Cotton blankets, single or in pairs, hemmed or not, are subject to a surtax of 30 %.

CLASS V.—HEMP, FLAX, PITA, JUTE AND OTHER VEGETABLE FIBRES AND THEIR MANUFACTURES—continued.

Nos	Goods.	Duties. Doll.
137	Knitted goods of linen or hemp, mixed or not with cotton or other vegetable fibres, even with needlework (1):	
	a. In the piece, jerseys or drawers, N. W .. Kilog.	1 20
	b. Stockings, socks, gloves and other small articles, N. W .. Kilog.	1 50
138	Tulles (2): *a.* Plain, N. W .. "	0 90
	b. Figured or embroidered on the loom, N. W .. "	1 12½
139	Lace, blonde and tulles for borders (2) (3) N. W .. "	3 00
140	Carpets of jute, hemp or other vegetable fibres without admixture of wool, N. W .. Kilog.	0 07½
141	Tissues called tapestry for upholstering furniture and for curtains, mixed or not with cotton, figured or damasked, provided they be manufactured with yarns dyed prior to being woven; table covers and counterpanes of the same kind, N. W .. Kilog.	0 42
142	Trimmings of hemp, jute, linen, ramie &c.; ribbons and galloons (3) (4), N. W .. Kilog.	0 60
142A	Braids (5) and ribbons of hemp, jute, linen, ramie, &c., for reins, head-stalls and girths, N. W. .. Kilog.	0 17
	NOTE.—The reins, headstalls and girths dutiable under the above paragraph shall be subject to a surtax of 50 %.	

CLASS VI.

WOOL, BRISTLES, HAIR, HORSEHAIR AND THEIR MANUFACTURES.

Group 1.

(A surtax of 25% is levied on goods in No. 143 and 15% on No. 145 in this group; No. 144 no surtax leviable.)

Raw and spun.

Nos	Goods.	Duties. Doll.
143	Bristles, hair and horsehair:	
	a. Bristles .. 10% *ad val.*	
	b. Bristle brushes, in which the bristles give the value 35% *ad val.*	
	c. Bristles, hair and horsehair .. 40% *ad val.*	
144	Wool, raw .. 20% *ad val.*	
145	Woollen yarns, threads or yarns .. 25% *ad val.*	

Group 2.

(A surtax of 15% is levied on all articles in this group.)

Tissues and fulled stuffs.

Nos	Goods.	Duties. Doll.
146	Swanskin of pure or mixed wool .. 40% *ad val.*	
147	Manufactures of wool, including knitted stuffs with or without an admixture of cotton or other vegetable fibres, even with needlework, and tissues of bristles or horsehair, with or without an admixture of cotton or other vegetable fibres .. 40% *ad val.*	

CLASS VII.

SILK AND MANUFACTURES OF SILK.

Group 1.

(A surtax of 15% is levied on all articles in this group.)

Yarns.

Nos	Goods.	Duties. Doll.
148	Silk or floss silk: ‡	
	a. Twisted in reels, skeins or in any other form for sewing or embroidering .. 30% *ad val.*	
	b. In skeins or in any other form exclusively for the manufacture of tissues .. 25% *ad val.*	
149	Silk on reels, including weight of the reels (Disp. III. rule 9) 45% *ad val.*	

Group 2.

(A surtax of 15% is levied on goods in No. 150 in this group.)

Tissues.

NOTE I.—The tissues comprised in this group shall be considered as pure silk tissues when the number of silk or floss-silk threads, counted in the warp and weft, exceeds one-half of the total number of threads composing the tissue (Disp. I. rule 5).

This rule shall not apply to knitted stuffs, tulles, lace, blondes and tulles for borders, or to ribbons or galloons not exceeding 15 centimetres in width. Such goods shall be considered as mixed silk tissues and dutiable according to the corresponding numbers of the tariff, when containing threads of cotton or other vegetable fibres, wool or flock wool, whatever be the proportion of such threads in the mixture (Disp. I. rules 6 and 7).

Nos	Goods.	Duties. Doll.
150	Tissues of silk, pure or mixed .. 45% *ad val.*	

CLASS VIII.

PAPER AND ITS APPLICATIONS.

Group 1.

Nos	Goods.	Duties. Doll.
151	Paper pulp (6), G. W .. 100 Kil.	0 15

(1) Knitted goods containing an admixture of wool, silk or floss silk shall, respectively, be dutiable according to the corresponding numbers of Classes VI. and VII. (see Disp. I. rule 6).

(2) When such goods are mixed with silk, they shall be subject to the corresponding number of Class VII. (see Disp. I. rule 6).

(3) See Disp. I. rules 8 and 12.

(4) Ribbons and galloons containing in any proportion threads of wool or silk shall, respectively, be liable to the corresponding numbers of Class VII. (see Disp. I. rule 7).

(5) Braids of jute for use in the manufacture of soles for sandals (*alpargatas*) are dutiable under No. 142A.

‡ Yarns and threads of all kinds of vegetable fibres combined in any proportion with threads of common metal shall be dutiable according to this number. Those combined with gold or silver shall be subject to the corresponding numbers of Group I, Class II.

(6) This number only includes paper pulp perforated in such manner as to be fit only for the manufacture of paper or pasteboard. Pulp not perforated is dutiable as common pasteboard. Wood pulp for making paper is free of duty.

Group 2.

(A surtax of 25% is levied on all goods in this group.)

Printing (1) and writing paper.

Nos	Goods.	Duties. Doll.
152	Paper, continuous or in sheets, white or colored, unprinted, for printing purposes, T. (Disp. III. rule 5). 100 Kil.	4 00
	NOTE.—Glazed paper dutiable under No. 152 when imported for manufacturing purposes by proprietors of printing and lithographic establishments is exempt from the surtax of 25%. Unglazed printing paper is also exempt from the surtax of 25%, provided that such paper is imported by printers or lithographers for use exclusively in their business.	
153	Common paper, continuous or in sheets, white or colored, used for wrapping packages, bundles, &c. not including manilla, T. (Disp. III. rule 5) (2) .. 100 Kil.	2 50
	NOTE.—Paper, except Manila, manufactured into bags of any kind shall be dutiable, when without printing, with a surtax of 30%. If printed, whether in sheets or bags, it shall be dutiable with a surtax of 50%.	
154	Paper in sheets, ruled or not, unprinted, white or colored, used for writing purposes, including blank books of the same, T. (Disp. III. rule 5) (3) .. 100 Kil.	8 00
	NOTE 1.—Envelopes of all kinds shall pay duty under this paragraph with a surtax of 30% (4).	
	NOTE 2.—Blank books, with printed headings, shall be classified under paragraph 156.	

Group 3.

(A surtax of 30% is levied on all goods in this group.)

Paper, printed, engraved or photographed.

Nos	Goods.	Duties. Doll.
155	Books, bound or unbound, and similar printed matter (5), G. W .. 100 Kil.	1 25
156	Headed paper, forms for invoices, labels, cards and the like, T. (Disp. III. rule 5) (6) .. Kilog.	0 10
157	Prints, maps, charts &c. drawings, photographs, engravings and pictures; lithographs, chromo-lithographs, oleographs &c. printed from stone, zinc, aluminium or other material, used as labels, flaps, bands and wrappers for tobacco or other purposes: *	
	a. Of one to three printings, inclusive, including articles printed solely in bronze (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, T. (Disp. III. rule 5) .. Kilog.	0 05
	b. Of four to seven printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, T. (Disp. III. rule 5) .. Kilog.	0 20
	c. Of eight to thirteen printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, T. (Disp. III. rule 5) .. Kilog.	0 40
	d. Of more than thirteen printings (bronze printing to be counted as three printings), including all articles printed in whole or in part in metal leaf, T. (Disp. III. rule 5) .. Kilog.	0 80
	NOTE.—Importers shall, at the demand of the Customs authorities, be required to furnish a lithographer's certificate showing the number of printings, which certificate shall be only advisory in the assessment of duty.	

Group 4.

(A surtax of 30% is levied on all goods in this group.)

Wall paper.

Nos	Goods.	Duties. Doll.
158	Wallpaper, printed, T. (Disp. III. rule 5):	
	a. On natural ground .. 100 Kil.	4 00
	b. On dull or glazed ground .. "	6 00
	c. With gold, silver, wool or glass .. Kilog.	0 27

Group 5.

(A surtax of 30% is levied on all goods in this group.)

Pasteboard and various papers, T. (Disp. III. rule 5).

Nos	Goods.	Duties. Doll.
159	Common packing paper, straw, sand or glass paper 100 Kil.	1 75
160	Blotting paper .. "	2 30
161	Other paper not specially mentioned, including manilla paper and press copy books .. 100 Kil.	4 60
	NOTE.—Manilla paper manufactured into bags of any kind, and cigarette paper in books or rolls (bobinas) shall be dutiable with a surtax of 30%.	
	Paper lanterns (Chinese lanterns) shall be dutiable, under Par. 161, with a surtax of 30% when of plain paper, and with a surtax of 50% when of paper, printed; by assimilation to notes to Pars. 153 and 161 (above). (*Ruling No. 27, of July 17, 1900.*)	
	Paper straws, waxed, are classified under No. 161, with a surtax of 30% for the making-up. "Cellulose manilla paper" is also included in this number.	

(1) Law of July 11, 1906: No import duty whatever shall be levied on entering the territory of the Republic of non-satin wood pulp paper in reels, bundles cases or bales, imported direct by newspaper proprietors for printing their papers.

(2) And not including "cellulose manilla paper;" paper of the sort imported generally for the purpose of wrapping pineapples is classified under No. 153.

(3) Mourning writing paper is classified under No. 154.

(4) Printed or headed envelopes (to be carefully discriminated from paper bags) are classified under No. 154.

(5) Bookbindings shall be dutiable according to the component material. When the books are stitched or bound in boards they shall be dutiable as printed matter.

(6) Tin foil, printed or lithographed, is classified under Nos. 156 and 157 respectively; lithographed checks and letters of exchange are classified under No. 156.

* Tin foil, printed or lithographed, is classified under Nos. 156 and 157 respectively; lithographed checks and letters of exchange are classified under No. 156.

Nos.	Goods.	Duties. Doll.
	Chrome paper dutiable under No. 161, when imported for manufacturing purposes by proprietors of printing and lithographic establishments is exempt from the surtax of 30%.	
	Cigarette paper :	
	a. In reams or loose sheets, of dimensions not exceeding 60 centimetres in length by 35 centimetres in breadth .. .. 100 Kil.	4 60
	b. Cut to size on reels, "empalmado," continuous or manufactured, in any form and of any length or breadth .. .. 50% *ad val.*	
162	Cardboard paper and pasteboard in sheets :	
	a. Cardboard paper, fine cardboard and cardboard covered with glazed paper or with fancy paper, flowered, painted, or embossed or with any other kind of fancy work (1) .. .. 100 Kil.	3 50
	b. Other pasteboard and pasteboard covered with ordinary paper, white or dyed, satined or not..100 Kil.	1 00
163	Manufactures of cardboard paper or pasteboard :	
	a. Boxes, manufactured from cardboard paper, fine cardboard, or pasteboard, such as has been enumerated in No. 162*a*, or with paper ornaments, or other materials which do not chiefly determine their value 100 Kil.	7 00
	b. Boxes, manufactured from pasteboard, such as that enumerated in No. 162*b* .. .. 100 Kil.	2 00
	c. Cardboard in sheets or other form, with or without tissue inside, impregnated with tar, pitch, asphalt, cement or other similar material, and used as roofing for buildings.. .. .. 25% *ad val.*	
	d. Other manufactures of cardboard paper, fine cardboard, or pasteboard not specially mentioned 100 Kil.	20 00
164	Paste and carton-pierre :	
	a. Unwrought .. .. ,,	1 00
	b. Wrought, finished or not, including mouldings 100 Kil.	15 00

CLASS IX.

WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY AND ARTICLES MANUFACTURED THEREWITH.

Group 1.

(A surtax of 25% is levied on goods in Nos. 166-170 in this group; No. 165 no surtax leviable.)

Wood.

Nos.	Goods.	Duties. Doll.
165	Staves .. .. Thousand	0 80
166	Ordinary wood :	
	a. In boards, deals, rafters, beams, round wood and timber for shipbuilding, G. W. (2) .. Cubic metre	0 40
	b. Planed or dove-tailed, for boxes and flooring; broomsticks and cases wherein imported goods were packed, G. W (2).. .. .. 100 Kil.	0 16
167	Fine wood for cabinet makers :	
	a. In boards, deals, trunks or logs, G. W.. ,,	1 20
	b. Sawn in veneers, T. (Disp. III. rule 5).. ,,	1 75
168	Coopers' wares : *a.* Fitted together, G. W .. ,,	0 65
	b. In shooks, also hoops and headings, G. W ,,	0 36
169	Wood, cut, for making hogsheads or casks for sugar or molasses, G. W .. .. 100 Kil.	0 06
170	Latticework and fencing, G. W (3) .. .. ,,	0 60

Group 2.

(A surtax of 25% is levied on all goods in this group.)

Furniture and manufactures of wood, T. to No. 171.

(Disp. III. rule 5).

Nos.	Goods.	Duties. Doll.
171	Drawing-room or household furniture of wood, finished or not; manufactured wood and articles in which wood constitutes the component material of chief value, when not specially mentioned; rattan or cane furniture .....25% *ad val.*	
	Hames of ordinary wood, with or without iron, imported by manufacturers of harness, for use in their establishments .. ..25% *ad val.*	

172—176 are abolished in consequence of their being incorporated in No. 171.

Group 3.

(A surtax of 25% is levied on goods classed in Nos. 177, 179 and 180 in this group. No. 178 is exempt from surtax.)

Various.

Nos.	Goods.	Duties. Doll.
177	Charcoal, firewood and other vegetable fuel (4), G. W. 1,000 Kil.	1 50
178	Cork : *a.* In the rough or in boards, G. W .. 100 Kil.	1 40
	b. Manufactured, T. (Disp. III. rule 5) .. ,,	4 50
179	Rushes, vegetable hair, cane, osiers, fine straw, palm and genista, raw, raw esparto, and baskets and other common wares of esparto, G. W .. .. .. 100 Kil.	1 85
	Baskets wherein imported goods were packed shall be dutiable according to this number, with a rebate of 60 %.	
180	Esparto manufactured into fine articles; rushes, vegetable hair, cane, rattan, fine straw, palm and genista, manufactured into articles of all kinds not specially mentioned, T. (Disp. III. rule 5) .. .. 100 Kil.	13 00
	NOTE.—Dressmakers' manikins or models, when manufactured of wicker or rattan, are included in this number.	

CLASS X.

ANIMALS AND ANIMAL WASTES EMPLOYED IN INDUSTRY.

Group 1.

(A surtax of 25% is levied on goods in Nos. 181-183, 185-188 in this group, and those in No. 184 with a surtax of 30%.)

Animals.

Nos.	Goods.	Duties. Doll.
181*	Horses and mares :	
	a. Stallions whose height exceeds 150cm. or 4·9 feet ..	Free.
	b. Stallions that do not exceed 150cm. in height.. Each	6 25
	c. Geldings exceeding 150 cm. in height .. .. ,,	15 00
	d. Geldings not exceeding 150cm. in height .. ,,	2 00
	e. Mares, suitable for breeding .. .. .. ,,	3 00
	f. Other mares .. .. ,,	15 00
182	Mules exceeding 150cm. in height .. .. .. ,,	10 00
	,, under that height .. .. ,,	5 00
183	Asses :	
	a. Males exceeding 130cm. in height (4·27 feet)	Free.
	b. All others, both male and female .. .. .. Each	5 00
184	Bovine cattle of any class, size, and from wherever imported, excepting such as is imported for breeding purposes, referred to under the corresponding paragraph in the free list §G. W..... 100 Kil.	2 25
	Nomenclature of cattle.—For the purposes of the Tariff the following descriptions and denominations of cattle shall be observed :—"Calves," shall be considered to mean male bovines up to the age of two years, and female bovines up to one year of age.	
	"Heifers" shall be considered to mean female bovines between the ages of one and two years. (*Ruling No. 31 of Aug.* 11, 1900.)	
	Spanish nomenclature which it is desired should hereafter be adopted at all Customs' ports in the Island of Cuba :—	
	All bovines up to one year "*terneros*" or "*terneras*," according to sex; up to two years, "*añojos*," or "*añojas*;" up to three years or more, "*novillos*," or "*novillas*;" "*toros*" if bulls; "*bueyes*" if imported for working purposes, and "*vacas*" if for breeding cows. (*Ruling No.* 111 *of Oct.* 17, 1901.)	
185	Pigs .. .. head	1 00
186	Sheep and goats :	
	a. Ewes	Free.
	b. Goats and male sheep .. .. head	1 00
187	Animals, not specially mentioned .. .. .. ,,	1 00
188	Singing birds, parrots &c. .. .. ,,	0 50

Group 2.

(A surtax of 25% is levied on goods classed in Nos. 189-196, 199, 201, 202 in this group, and those specified in Nos. 197, 198 and 200 with a surtax of 30 %.)

Hides, skins and leather wares.

Nos.	Goods.	Duties. Doll.
189	Pelts in their natural state or dressed .. ..10% *ad val.*	
190	Hides and skins, raw or uncured, dry, salted or pickled ..10% *ad val.*	
191	Hides tanned with the hair .. ..15% *ad val.*	
192	Hides tanned, dressed and finished without the hair, including rough and sole leather, cut soles for mending, belting, upper, harness and saddlery leather ..15% *ad val.*	
193	Skins, tanned, dressed and finished, including calf, kangaroo, sheep, lamb, goat and kid skins .. ..15% *ad val.*	
194	Hides and skins, varnished, japanned or enamelled, and skins with figures, engravings or embossed .. ..20% *ad val.*	
195	Leather cut into shoe uppers or vamps or other articles suitable for conversion into manufactured articles and also manufactures of leather, finished or unfinished, not otherwise provided for .. ..25% *ad val.*	
196	Gloves of skin, T. (Disp. III. rule 5) .. .. ..Kilog.	3 50
	a Common baseball, fencing and boxing gloves of skin alone† .. ..Kilog.	1 00
197	Boots, shoes and slippers‡ :	
	a. For men, size 5 and up (American standard), Pair	0 15 and 10%
	b. For boys, youths, women, misses and children ,,	0 10 and 10%
	Note—Boots and shoes, size 9½ (children's) and under (American standard), per pair, 5 cents and 10% *ad val.*	
198	Other boots, slippers and shoes, fancy or ornamented‡ Pair	0 15 and 10%
199	Riding boots .. .. Pair	2 00
200	Sandals made without leather (1) .. .. ..Dozen	0 52
201	Saddlery and harness, T. (Disp. III. rule 5) :	
	a. Draft harness, other than for carriages ..Kilog.	0 05
	b. Carriage harness.. .. .. ,,	0 10
	c. Other saddlery and harness makers' wares; valises, hat boxes, and travelling bags of cardboard or leather(2), hames, except of wood, imported by manufacturers of harness for use in their establishments .....Kilog.	0 20

(1) Ordinary ice-cream boxes are classified under No. 162A, with a surtax of 30% for the making up when without printing, and of 50 % when printed.

The cardboard comprised in No. 162 *a* and *b* shall be exempt from the surtax of 30% when imported by manufacturers in Cuba for the manufacture of boxes and other articles produced in the country.

(2) Wood prepared in the form of rafters, and boards, for use in the erection of a house, are properly classifiable under Par. 166 *a*.

If planed or dovetailed for flooring, they are properly classifiable under Par. 166 *b*.

If prepared in the form of shingles, Par. 166 *b*.

See also footnote to No. 315.

Boxes or cases of common wood, divided with wooden partitions to contain bottles of mineral water, &c. are classified under No. 166 *b*.

(3) Brackets for insulators for telegraph poles or houses, of common wood, roughly painted, are classified under No. 170.

(4) Charcoal in powder, commercially known as foundry facing, and used in the casting of iron and steel, is classed under No. 177.

* Circular No. 52 of June 23, 1908. Referring to No. 181, which directs that only such horses as stand higher than 150 cm. measured by rule, are to be considered as exceeding the established height, the present circular repeals circular No. 282 of June 20, 1899, provides for the strict application of the said No. 181, and directs that the measure of horses be taken from the ground up to the withers by the rule ("*hippometro*") or ("*cartabon*") divided in centimetres and duly stamped.

§ See No. 346.

† Boxing, baseball and fencing gloves of skin alone are dutiable under No. 196*a*, and those stuffed or padded and covered with skin, under Par. 202. (*Ruling No.* 11, *of June* 29, 1900.)

‡ For the purpose of application of Rule 10, Disp III., Nos. 197 and 198 are considered as paying *ad valorem*; hence net weight.

(1) Alpargatas, made without leather soles, and common "Chinese slippers," such as, by their extreme cheapness, as well as by their use, may be assimilated to "sandals," are classified under No. 200.

(2) Cinches or saddle girths of cotton are classed under No. 201*c*.

CLASS X.—ANIMALS AND ANIMAL WASTES EMPLOYED IN INDUSTRY.—continued.

Nos.	Goods.	Duties. Doll.
202	Other manufactures of leather or covered with leather, to include leather belting, when not imported as a part of machinery (1)	25 % *ad val.*
	Group 3. (A surtax of 25 % is levied on all goods in this group except those in No. 203, which are exempt.)	
	Various.	
203	Feathers for ornament, in their natural state or manufactured, N. W .. .. Kilog.	2 00
204	Other feathers and feather dusters, T. (Disp. III. rule 5) Kilog.	0 40
205	Intestines, dried, N. W .. .. ,,	2 00
206	Animal wastes, unmanufactured, not specially mentioned, G. W .. .. 100 Kil.	0 50

CLASS XI.

INSTRUMENTS, MACHINERY AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY AND LOCOMOTION.

Group 1.

(A surtax of 30 % is levied on goods in Nos. 207-211 in this group, and those in Nos. 212 and 213 with a surtax of 25 %.)

Instruments.

Nos.	Goods.	Duties. Doll.
207	Pianos: (2) *a.* Grand	40 % *ad val.*
	b. Other	40 % *ad val.*
	The following articles imported by manufacturers of pianos for use in their establishments: Tempered steel wire, Nos. 12 to 22, specially prepared for strings: tempered copper wire, Nos. 1-27, specially prepared for bass strings; iron tuning pins for stretching strings; wood in boards 1 centimetre thick, specially designed for covers; maple wood specially prepared for bridges; apparatus and accessories, such as hammers, hammer rails, and other small parts; keys of wood or ivory; cast iron frames, bronzed, for stringing wires	40 % *ad val.*
208	Harmoniums and organs	40 % *ad val.*
209	Harps, violins, violoncellos; guitars and mandolines with incrustations; flutes and fifes of the ring system; metal instruments of 6 pistons or more; detached parts for wind instruments of wood or copper	40 % *ad val.*
210	Musical instruments, other	40 % *ad val*
211	Watches and chronometers:	
	a. Of gold	25 % *ad val.*
	b. Of silver or other metals	25 % *ad val.*
	c. Watch cases and works for watches	25 % *ad val.*
212	Clocks with weights, and alarm clocks and detached parts	25 % *ad val.*
213	Works for wall or table clocks, finished or unfinished, with or without cases	25 % *ad val.*

Group 2.

(Goods comprised in Nos. 214-226 in this group pay a surtax of 25 %.)

Apparatus and machines.

NOTE.—For the definition of parts of machinery the following rules must be observed:

1. A separate piece of a machine is understood to be any object which is not expressly specified by name under some heading of the tariff, and which by its shape and by the manner in which it is presented for clearance in the Custom House, may be considered as exclusively destined to a machine and can have no other application. If it be imported completely finished, it must pay under one of the headings of the tariff referring to machinery.

2. Tubes, bars, axles, screws, bolts, sheets, plates, boiler bottoms, wire and other articles expressly taxed in the tariff must pay duty accordingly, though they be destined to machinery.

3. Tools, instruments and utensils employed in the arts, agriculture and industry, cannot be considered as parts of machinery for the application of duty, and must pay according to the materials of which composed.

Nos.	Goods.	Duties. Doll.
214	All weighing machines, including scales and detached parts thereof (3)	20 % *ad val.*
215	Machinery and apparatus for making sugar and brandy:	
	a. Complete machinery and apparatus applicable only to the manufacture of sugar, whoever be the importer	10 % *ad val.*
	b. Machinery and apparatus for making brandy; and other apparatus and machinery and integral parts of the same which having several applications for industry and agriculture are destined as auxiliary for the manufacture of sugar and brandy, provided that same are imported for or by planters who under such regulations and security as the secretary of the Treasury may prescribe shall justify the installation of same on their estates..	10 % *ad val.*
	NOTE 1.—In the foregoing Par. (*b*) shall be included the detached parts of the machinery and apparatus mentioned in Par. (*a*) when imported separately; and by special concession the fire-bricks for the installation of boilers and furnaces, as well as the iron and steel houses, complete and knocked down, having or not glass or crystal parts, or other fire-proof material when imported for the construction or repairs of railways for the private use of sugar plantations: turntables, transfer bridges, iron or steel bridge work, rivetted or rolled, iron or steel rails, points, crossings, signals, gate crossings and metal ties, splices, fish plates, fish plate bolts, spikes, frogs, semaphores, switches, and railroad ties of wood.	
	NOTE 2.—Railroad rolling stock of any kind is excluded from this concession.	
	NOTE 3.—In case that any of the private railways installed with the material imported under the privilege of this Decree as well as under Order 206, prior to this Decree and hereby amended be declared for the public service, the importer, or in his absence, or in case of transference of the property, the estate shall be compelled to pay the full amount of duties, under the corresponding paragraph of the tariff without any rebate or benefit, and these duties shall be collected since the date of the first importation made of such material.	
216	Agricultural machinery and apparatus (1)	10 % *ad val.*
217	Steam motors, stationary	20 % *ad val.*
218	Marine engines: steam pumps; hydraulic, petroleum, gas and hot or compressed air motors (2)	20 % *ad val.*
219	Boilers: (2)	
	a. Of sheet iron	20 % *ad val.*
	b. Tubular	20 % *ad val.*
220	Locomotive and traction engines	20 % *ad val.*
221	Turntables, hydraulic cranes and columns	20 % *ad val.*
222	Machines of copper and its alloys; detached parts of the same metals (3); typewriters, typewriter ribbons, adding machines and manifold apparatus..	20 % *ad val.*
	Machinery, apparatus and accessories imported by manufacturers of gas for use in their establishments	20 % *ad val.*
	Machinery and accessories imported by manufacturers of buttons for use in their establishments	20 % *ad val.*
223	Dynamo-electric machines, inductors and detatched parts ..	20 % *ad val.*
224	Sewing machines and detached parts thereof	20 % *ad val.*
225	Velocipedes, bicycles and detached parts and accessories thereto, including bicycle lamps	20 % *ad val.*
226	Machines and apparatus, other, or of materials not specially mentioned, also detached parts of all kinds other than of copper or its alloys (4)	20 % *ad val.*
	Group 3. (A surtax of 25 % is levied on all goods in this group.)	
	Carriages.	
	NOTE.—Lamps, rubber tyres and other accessories or detached parts not specially provided for, are included under the following paragraphs.	
227	Coaches and berlins, new, used or repaired; automobiles, motor cycles, and tyres, solid or pneumatic, for the same..	25 % *ad val.*
228	Railway carriages of all kinds for passengers	25 % *ad val.*
229	Vans, trucks and cars of all kinds; miners' trolleys ..	25 % *ad val.*
230	Tramway carriages of all kinds	25 % *ad val.*
231	Wagons, carts and hand carts	25 % *ad val.*
	Group 4. (A surtax of 25 % is levied on goods comprised in Nos. 232-235 of this group.)	
	Vessels.	
	NOTE I.—The duties on ships include likewise those levied on anchors, kedges, cables and chains, barometers, chronometers, binnacles, compasses (loose and fixed), speaking trumpets, telescopes, casks, cordage, sails and masts, necessary for the manœuvres and safety of vessels, with due regard to their class. The following articles will likewise be included in the duties levied on said vessels—that is, those imposed upon dynamos and lamps for electric lighting on same, as well as those corresponding to the glassware, crockery, knives, forks, and spoons, table and bed linen, and kitchen utensils for the exclusive use of said vessels, provided that said articles are proper and suitable, in	

(1) Circular tapes or field tapes, manufactured of leather, or covered with leather, are classified under No. 202.

(2) Strung frames for pianos shall be liable to the corresponding duty leviable on pianos, though they be not imported with all the pieces constituting that instrument.

The following articles employed in the manufacture of pianos and included in No. 207 are exempted from the surtax of 30 % when imported by manufacturers for use in their own industries, viz.: Special wire of tempered steel, Nos. 12 to 22, for piano strings: special wire of tempered copper, Nos. 1 to 27, for bass strings; special pins of iron for stretching piano strings; wood in sheets of 1 centimetre in thickness, special kind, for wrest planks; maple wood of a special kind for bridges; mechanism with accessories such as hammers, dampers and other small parts; keyboards of wood and ivory; string frames of cast iron, bronzed.

(3) Nos. 214-226, inclusive, as here presented, are as modified by Order No. 107, 28th Sept., 1901.

(1) The machines and apparatus mentioned in this number are those employed by farmers and agriculturists for preparing the ground and gathering the crops, also those employed in order to clean the crops and improve them without essentially changing their nature.

Hay presses, used exclusively for baling hay, are classed in No. 216 as agricultural machinery and apparatus.

(2) Articles corresponding to Pars. Nos. 218 and 219 when imported by ship-owners for use exclusively in the repair of registered steam vessels belonging to the island, will be dutiable at the reduced rate of 8 % *ad valor m.* ("*Gaceta de la Habana,*" 28th Sept. 1901.)

(3) Machines and separate pieces of the same, of copper and its alloys, with part of other materials, shall also be taxed under this heading, provided the above metals predominate in weight.

(4) It will be necessary to prove to what manufacture or to what industry spare woollen hose and filters are destined in order to be assessed according to this number.

Water closets and parts thereof are classed in No. 226 "as apparatus" piston packing, of rubber and tissue is included in this number. (See also note to No. 309 *a.*) Flush pipes imported separately from water closet apparatus are to be dutiable according to the component material, unless proof be furnished that same are imported solely for use in connection with water closet apparatus, in which case, they are to be dutiable according to No. 226 as parts of water closets.

Zinc plates with a hole in the centre only to be used for protecting steamship boilers, shall not be regarded as accessory parts of boilers, and shall be classed in No. 226 and not in No. 74*f*.

Boiler tubes (*tuses para calderas*) of iron or steel which are integral parts of the boiler itself, and have no other application, shall be classified under Par. 226. The "tubes" mentioned in Note 2 at the head of Group 2, "Apparatus and Machines," refer to those which are destined to machinery for connections, conduction of water, &c., but which may be used for other purposes. (*Ruling No. 28 of July 21, 1900.*)

Nos.	Goods.	Duties. Doll.

quantity and quality, to the class and service of the respective vessels; that they are indelibly and conspicuously stamped or marked with the name of the vessel, and furthermore that said vessels are to be engaged in the coastwise trade. In cases where such articles lack or do not combine the necessary conditions aforesaid, same shall pay at all times the duties specified in the respective paragraph of the tariff. All other articles shall be liable to the duties leviable thereon.

NOTE II.—Duties on steam vessels shall be levied on the total number of tons which may result from the official measurement, and no separate duty shall be levied on machinery which shall be considered an integral part of the vessel.

The certificate of tonnage shall temporarily serve as a basis for levying duty on vessels entering from abroad. The interested parties must present to the Customs authorities a certificate of measurement approved by the inspector; but it is understood that the Customs authorities will not consider the clearance and payment of the duties as finally settled until this formality has been complied with and noted.

National ships lengthened in foreign dockyards must, on their return, pay duty on the additional tonnage.

Vessels refitted with engines abroad shall pay a fiscal duty of 6 dollars per horse-power when it is impossible to ascertain the weight of the new machinery.

Boilers and accessories thereof, funnels, tubes &c. changed abroad shall be liable to a fiscal duty of 3 dollars per each square metre of heating surface.

Vessels undergoing other repairs in foreign ports shall, on their return, pay duty on the material employed for the purpose.

232	Sailing vessels of all kinds	Gross ton	1 50
233	Steam vessels with wooden hulls	,,	2 00
234	Steam vessels with hulls of iron or other metals, of mixed construction	,,	2 50
235	Salvage from wrecked vessels (1)		8 % *ad val.*

CLASS XII.

ALIMENTARY SUBSTANCES.

Group 1.

(A surtax of 30 % is levied on all goods in this group.)

Meat and fish, butter and greases; T. to Nos. 236-241; to Nos. 243A, 244, 245, 247-250 and 252 (Disp. III. rule 5).

236	Poultry and small game	Kilog.	0 08
237	Meat in brine: *a.* Beef, brine or salt	100 Kil.	2 80
	NOTE.—Dry salt meat included in No. 237, packed in boxes, has 12 % tare.		
	b. Pork, brine or salt	100 Kil.	2 80
	NOTE.—Hog meat, except hams when dry-salted or wet-salted (pickled in brine), but not smoked, including dry-salted shoulders, shall go under par. 237*b*. (*Ruling No.* 5 *of June* 14, 1900.)		
238	Lard	100 Kil.	2 80
239	Tallow, except when imported for the manufacture of soap	,,	2 00
240	Bacon	,,	4 00
	NOTE.—Hog meat, except hams, when dry-salted and smoked, including shoulders dry-salted and smoked, in other words *bacon*, should be classified under par. 240. (*Ruling No.* 5 *of June* 14, 1900.)		
241	Hams or shoulders	100 Kilog.	5 50
	NOTE.—Hog meat, including hams and shoulders, those called "picnics" and those called "California," when the same are sugar-cured (that is, pickled in brine with sugar) and smoked, or when the same are plain pickled and smoked, shall be classified under par. 241.		
242	Jerked beef ("tasajo"), G. W	100 Kilog.	3 95
243	Meat of all other kinds:		
	a. Beef, canned	,,	5 00
	b. Beef, fresh, N. W	,,	4 50
	c. Mutton, fresh, N. W	,,	4 50
	d. Pork, fresh, N. W	,,	4 00
244	Butter and oleomargarine	,,	7 00.
245	Cheese	,,	5 00
246	Condensed milk		10 % *ad val.*
247	Salt cod and stock fish, cod, hake and haddock ..	100 Kilog.	1 00
248	Herring, pickled, smoked, salted or marinated, and skate, salted	100 Kilog.	1 00
248A.	Spanish sardines, dried and pressed	,,	1 30
248B.	Sardines in any other form	,,	2 60
249	Mackerel, pickled, smoked, salted or marinated..	,,	2 00
250	Salmon, canned, smoked, salted or marinated ..	,,	5 00
251	Oysters of all kinds, and shellfish, dried or fresh, G. W ..		1 00
252	Eggs	,,	5 00

Group 2

(A surtax of 30 % is levied on goods classed in Nos. 255 and 256 of this group and 20 % in No. 253; No. 254, no surtax leviable.)

Cereals.

253	Rice, husked or not, G. W	100 Kilog.	1 00
254	Wheat, G. W	,,	0 60
255	Cereals: *a.* Corn, G. W	,,	0 30
	b. Rye, G. W	,,	0 40
	c. Barley, G. W	,,	0 50
	d. Oats, G. W	,,	0 40
256	Flour: *a.* Of wheat, G. W. (2)	,,	1 00
	b. Of rice, G. W	100 Kilog.	2 00
	c. Of corn, G. W	,,	0 50
	d. Of oats, G. W	,,	1 20

(1) The tackle, apparel, furniture &c. of a vessel wrecked at sea, and the cargo of a vessel wrecked on the coast of Cuba and abandoned for two years are exempt from duty. Underwriters may be recognised as owners for the purposes of entry.

(2) To ascertain whether products presented for clearance should be considered as flour or semolina a sample must be passed through a sieve No. 80, composed of silk tissue, presenting 80 holes to the square inch or square of 2 millimetres. Should the product pass through this sieve it shall be dutiable as flour, in contrary cases as semolina.

Group 3.

(A surtax of 30 % is levied on all goods in this group.)

Pulse, garden produce and fruits.

257	Beans, G. W	100 Kilog.	1 10
258	Pease, G. W	,,	1 10
259	Onions, G. W	,,	0 70
260	Potatoes and other vegetables not specially mentioned, G. W	100 Kilog.	0 50
261	Flour of pulse, G. W	,,	2 50
262	Fruits, fresh, G. W	,,	0 60
263	Almonds of all kinds		25 % *ad val.*
264	Fruits, dried or drained, G. W	100 Kilog.	1 50
265	Chestnuts, dried or fresh, G. W	,,	1 50

Group 4.

(A surtax of 25 % is levied on Nos. 266-268 in this group; No. 269 is subject to a surtax of 30 %.)

Seeds and fodder.

266	Clover seed, G. W	100 Kilog.	3 60
267	Flax seed, G. W	,,	0 82
268	Timothy seed, G. W	,,	2 00
	NOTE.—The importation of foreign tobacco seed into the Island of Cuba is prohibited until further orders.		
269	Fodder and bran, G. W	100 Kilog.	0 45
	a. Corn or broom straw (*millo*), G. W ..	,,	0 80

Group 5.

(Goods classed in Nos. 270-272 of this group pay a surtax of 30 %, and those in No. 273 pay a surtax of 25 %.)

Preserves.

NOTE 1.—All preserves are dutiable with the weight of immediate receptacles (see Disp. III. rule 5).

270	Fish or shellfish, preserved in oil or otherwise, in tins ..	25 % *ad val.*
271	Vegetables and pulse, pickled or preserved in any manner ..	25 % *ad val.*
272	Fruits, preserved:	
	a. In brandy	25 % *ad val.*
	b. Other	25 % *ad val.*
273	Alimentary preserves not specially mentioned; pork-butchers' wares, truffles, sauces and mustard alimentary flavouring extracts	25 % *ad val.*
	NOTE.—Alimentary flavouring extracts mentioned in No. 273 refer to extracts used for food condiments provided they contain no alcohol.	

Group 6.

(A surtax of 30 % is levied on goods in Nos. 275, 276, 280 of this group and those classed in No. 274 are subject to a surtax of 25 %; Nos. 277-279 are exempt.)

Oils and beverages.

(See also Law of February 27, 1903, at end of Tariff.)

274	Olive oil; cotton-seed oil (1) (except for the manufacture of soap) T. (Disp. III. rule 4):		
	a. In receptacles of earthenware or tin, G. W	100 Kil.	2 40
	b. In bottles, including the weight of bottles, G. W	100 Kil.	3 00
275	Alcohol, S. T. (Disp. III. rule 12)	Hectol.	14 00
276	Brandy, liqueurs, cordials and all compound spirits not specially mentioned:		
	a. In casks, barrels or half barrels, S. T. (Disp. III. rule 12)	Hectol.	21 00
	b. In bottles, flasks, demijohns, or other similar receptacles, S. T. (Disp. III. rule 12)	Hectol.	34 00
	c. Rum, whisky, gin, in casks, barrels, or half-barrels	,,	18 00
	d. Rum, whisky, gin, in bottles, flasks, demijohns or other similar receptacles	Hectol.	23 00
	Alcoholic extracts or essences, imported by manufacturers of carbonated waters (aguas gaseosas), for use in their establishments, are exempt from the payment of the internal-revenue tax.		
	NOTE.—All compound spirits not specially mentioned under other tariff nos. are to be classed in No. 276, including alcoholic (viz., prepared with alcohol) extracts and essences.		
277	Wines, sparkling, S. T. (Disp. III. rule 13) ..	Litre	0 85
278	All white wines (except sparkling), including the so-called generous wines (*vinos generosos*), and all red or white dessert or liqueur wines, S. T. (Disp. III. rule 13):		
	a. In casks, barrels or half-barrels	Litre	0 07
	b. In bottles, flasks, demijohns or other similar receptacles	Litre	0 20
279	Other wines, S. T. (Disp. III. rule 13):		
	a. In casks, barrels or half-barrels	Hectol.	4 50
	b. In bottles, flasks, demijohns or other similar receptacles	Hectol.	13 00
280	Beer and cider, T. (Disp. III. rule 14):		
	a. Malt liquor, in casks	,,	3 30
	b. Malt liquor, in bottles	,,	4 00
	c. Cider, natural or artificial; ginger ale, root beer, and other non-alcoholic beverages not otherwise provided for, T. (Disp. III. rule 14):		
	In casks, barrels or half-barrels	Hectol.	1 60
	In bottles, flasks, demijohns or other similar receptacles..	Hectol.	3 00

Group 7.

(The goods comprised in Nos. 282-285 and 294 are subject to a surtax of 25 %, and those in Nos. 286-292 and 295 pay a surtax of 30 %; Nos. 281 and 293 are exempt from surtax.)

Various.

281	Vinegar:		
	a. In casks, barrels or half-barrels, T. (Disp. III. rule 13)	Hectol.	3 00

(1) Olive oil and cotton seed oil employed in the manufacture of butter substitutes and lard compounds are exempt from the surtax of 25 % when imported by manufacturers in Cuba for use in their own industries.

CLASS XII.—ALIMENTARY SUBSTANCES—continued.

Nos.	Goods.	Duties. Doll.
	b. In bottles, flasks, demijohns or other like receptacles, T. (Disp. III. rule 13) .. .. Hectol.	9 00
	NOTE.—Vinegars not being specifically mentioned in Decree No. 44 of Feb. 1, 1904, or in the reciprocity treaty between Cuba and the United States, are exempt from all surcharges, being allowed, if they are products of the industry of the last-named nation, the benefit of the 20% referred to in Art. III. of said treaty.	
282	Saffron, safflower and flowers of "tobar"	..25% *ad val.*
283	Cinnamon, of all kinds, cloves, pepper and nutmegs..	..25% *ad val.*
284	Vanilla	..25% *ad val.*
285	Tea	..25% *ad val.*
286	Coffee, chicory roots and chicory, T. (Disp. III. rule 5):	
	a. Raw (not roasted) .. .. 100 Kil.	18 00
	b. Roasted, in the bean or ground .. .. ,,	22 50
287	Cocoa of all kinds, in the bean, ground, or in paste; cocoa butter, T. (Disp. III. rule 5) .. .. .. 100 Kil.	20 25
	Note.—Referring to Disp. III., rule 5, under the heading of "Cocoa" it is hereby ruled that "cocoa ground or in paste, in double receptacles, shall have a tare of 15%."	
288	Chocolate and sweetmeats of all kinds, including the immediate packages	..25% *ad val*
289	Pastes and feculæ for soups and other alimentary purposes	25% *ad val.*
290	Biscuits, T. (Disp. III. rule 5):	
	a. Ordinary .. .. 100 Kil.	1 50
	b. Fine, of all kinds, including the immediate package 100 Kil.	3 50
291	Honey.. .. .. Gallon	0 20
292	Molasses .. .. ,,	0 06
293	Sugar, raw .. .. N. W. 100 Kilo.	1 00
294	Sugar, refined .. .. ,, ,,	0 75
295	Saccharine .. .. Lb.	1 50

CLASS XIII.

MISCELLANEOUS GOODS.

(All goods comprised in Nos. 296-316 are subject to a surtax of 30%.)

Nos.	Goods.	Duties. Doll.
296	Fans	..30% *ad val.*
297	Trinkets and ornaments of all kinds, except those of gold or silver, or of gold or silver plate, or except those in which the predominant substance is amber, jet, tortoise-shell, coral, ivory, meerschaum or mother-of-pearl, or except those in which the predominating substance is horn, whalebone, celluloid, bone, or compositions imitating these materials, or compositions imitating those mentioned in paragraph 298, N. W.. .. .. .. Kilog.	0 75
298	Amber, jet, tortoise-shell, coral, ivory, mother-of-pearl and meerschaum:	
	a. Unwrought, N. W .. .. Kilog.	1 00
	b. Wrought, N. W .. .. ,,	1 80
299	Horn, whalebone, celluloid and bone; also compositions imitating these materials or those of the preceding number:	
	a. Unwrought, N. W .. .. Kilog.	0 60
	b. Manufactured into cinematographic films and similar articles, whatever may be the purpose for, or conditions under which imported, N.W .. .. .. Kilog.	4 00
	c. Manufactured into any other kind of articles, N. W. Kilog.	1 20
300	Walking-sticks and sticks for umbrellas and parasols	..25% *ad val.*
301	Coffins & undertakers' fixtures	..25% *ad val.*
302	Hair, human, manufactured into articles of all kinds or any shape, N. W .. .. Kilog.	5 00
303	Cartridges, with or without projectiles or bullets, for unprohibited fire-arms; also primers and caps for such arms. T. (Disp. III. rule 5) .. .. 100 Kil.	30 00
304	Tarpaulins coated with sand, for vans; felts and tow, tarred or coated with pitch, G. W .. .. 100 Kil.	0 28
305	Oilcloths, T. (Disp. III. rule 5):	
	a. For floors and packing purposes .. ,,	3 00
	b Other including linoleum . .. .. Kilog.	0 06
	Pads and brief cases of oilcloth or bands for hats shall be liable to a surtax of 40 per cent.	
306	Cases: *a.* Of fine wood or leather, lined with silk; other similar cases, N. W .. .. Kilog.	0 75
	b. Of common wood, cardboard, osier and the like, including letter files, N W .. .. Kilog.	0 20
307	Artificial flowers of tissue or wax, also pistils, buds, leaves and seeds, of any kind of material, for the manufacture of flowers, N. W .. .. Kilog.	1 00
308	Matches of wax, wood or cardboard, including the immediate packages, N. W .. .. Kilog.	0 20
	(See also Law of February 27, 1903, at end of Tariff).	
309	Caoutchouc and gutta-percha manufactured in any shape or into any kind of article not otherwise provided for, T. (Disp. III. rule 5):	
	a. Rubber hose and piston packing .. Kilog.	0 05
	NOTE.—Piston packing of rubber or caoutchouc is dutiable under No. 309*a*. See also footnote (4) to No. 226.	
	b. All other articles .. .. Kilog.	0 20
310	Games and toys, other than those of tortoise-shell, ivory, mother-of-pearl, gold or silver and except those made of articles mentioned in paragraphs 298 and 299, T. (Disp. III. rule 5) .. .. Kilog.	0 10
	Ordinary dominoes, of wood and bone or wood and paste, are included in this number, also playing cards (for additional tax on playing cards see Law of 27 February, 1903, hereinafter).	
311	Umbrellas and parasols	..25% *ad val.*
312	Oil and water-color paintings	..25% *ad val.*
313	Hats, bonnets and caps of all kinds, finished or unfinished	20% *ad val.*
314	Waterproof and caoutchouc stuffs, including boots and shoes of rubber (1), T. (Disp. III. rule 5):	
	a. On cotton tissue .. .. Kilog.	0 32½
	Waterproof fabrics in the piece, imported by manufacturers for use in the manufacture of raincoats .. Kilog.	0 25
	b. On woollen or silk tissue .. .. .. ,,	0 65
	Waterproof fabrics in the piece, imported by manufacturers for use in the manufacture of raincoats .. Kilog.	0 50
	NOTE.—Confections or manufactures of articles dutiable under this paragraph shall be liable to a surtax of 30 per cent., except boots and shoes of rubber.	
315	On all other goods, wares, merchandise and effects, not otherwise enumerated or provided for, except crude materials (2)	..25% *ad val.*
316	On crude materials, not otherwise enumerated (2) ..	..10% *ad val.*

CLASS XIV.

TOBACCO.

(See also Law of February 27, 1903, at end of Tariff.)

Nos.	Goods.	Duties. Doll.
317	Tobacco: *a.* In cakes, so-called "breva," or in carrots, N. W .. ..100 Kil.	10 50
	b. In powder or snuff, or otherwise manfd., N. W Lb.	0 12
	c. Leaf tobacco, stemmed or unstemmed, whether wrapper or filler, N. W .. .. Lb.	5 00
	d. Cigars, cigarettes, cheeroots of all kinds .. Lb.	4 50 and 25% *ad val.*
	Paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed on cigars.	

SPECIAL PROVISION.

318 Special provision, lapsed Oct. 1, 1902.

FREE LIST.

The undermentioned articles may be imported into Cuba exempt from the duties stipulated in the tariff on compliance with the prescribed conditions and the formalities established for every case in the Customs Regulations:

319 Manures, natural, including the cow-pea.

320 Trees, plants and moss, in natural or fresh state.

321 National products returning from foreign exhibitions, on presentation of the bill of lading or certificate proving their exportation from the island, and of satisfactory evidence attesting that such products have been presented and have been shipped to their point of departure.

322 Trained animals, portable theatres, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily, for not longer than three months, unless extension be granted by the collector of customs, provided bond be given.

323 Receptacles exported from Cuba with fruits, sugar, molasses, honey, brandy, alcohol and cocoanut oil, and re-imported empty, including iron drums containing cordage oil.

324 Specimens and collections of mineralogy, botany and zoology; also small models for public museums, schools, academies and scientific and artistic corporations, on proof of their destination, and archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.

325 Used furniture of persons coming to settle in the island, provided the same has been in use for one year.

NOTES to No. 325.—The expression "Used furniture of persons coming to settle in the island" shall be construed to include such articles of household effects and furnishings as pictures, books, pianos organs, chinaware and kitchen utensils, in quantities, and of the class, suitable to the rank and position in life of the person bringing the same, provided that they have all been in use by the said person for more than one year, and provided further that satisfactory evidence be produced that such person is actually coming to settle in the island, that the change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted him. (*Ruling No. 32 of Aug. 7, 1900.*)

A carriage or buggy, the property of a bona fide immigrant coming to settle in the Island of Cuba, bearing evidence of having been used for one year, when imported together with his household furniture, may properly be admitted free of duty under the provisions of par. 325 of the Cuban Customs Tariff. (*Ruling No. 124 of March 13, 1902.*)

326 Samples of felt, wallpaper and tissues, when they comply with the following conditions:

a. When they do not exceed 40 centimetres in length, measured in the warp or length of the piece, even when such samples have the entire width of the piece. The width shall, for tissues, be determined by the list, and for felts and wallpaper by the narrow border which has not passed through the press.

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(1) All articles coated with caoutchouc on one or both surfaces, as well as those with an interior lining of caoutchouc, are included in this number

(2) Stuffed or mounted birds or animals (specimens of zoology, &c.) except when the requisites of No. 324 of the free list are complied with are dutiable under No. 315.

Mantles, or incandescent gauze fil ns for Welsbach burners, are classed in No. 315

Breast or chest protectors and masks, for base ball or fencing, are dutiable according to No. 315. Albumenized paper is classed under No. 315.

Those articles (relating to advertising matter) which are excluded from classification under No. 345 by reason of not complying with the condition that they shall have no commercial value are classed under No. 315, except where the character of the article as printed matter makes it properly classifiable under the schedule for printed matter.

Such manufactures of wood, as columns, cornices, and other parts of a knocked-down house, which cannot be properly classified under the various paragraphs of Group 1 of Class IX., are classed under No. 315.

Compasses, nautical, not gold or silver-plated, drawing outfits, mathematical and geometrical sets, &c., are classed under No. 315.

Grooved tiles of tarred roofing paper are dutiable under No. 315.

Emery cloth, also asbestos in powder, is classified under No. 315.

b. Samples not having these indications shall only be admitted free of duty when they do not exceed 40 centimetres in any dimension.

c. In order to avoid abuse, the samples declared for free entry must have cuts at every 20 centimetres of their width, so as to render them unfit for any other purpose.

327 Samples of trimmings in small pieces, of no commercial value or possible application.

NOTE.—No other samples than those provided for in paragraphs 326 and 327 shall be admitted free of duty; provided that ordinary and usual commercial samples, imported by bona fide commercial travellers in their baggage, after examination and identification by the custom-house, upon re-exportation within three months after the date of their importation, shall be entitled to a refund of 75% of the duties paid thereon, if upon presentation at the custom house for re-exportation said samples shall be positively recognised and identified as being those upon which duty has been paid, and provided further that the appraised value of said samples shall not exceed $500.

328 Works of fine art acquired by the Government, academies, or other official corporations, and intended for museums, galleries, or art schools, when due proof is given as to their destination.

329 Gold in bars, powder or coined; also silver or bronze coins.

330 Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels and table services bearing evident trace of having been used, imported by travellers in their luggage in quantities proportionate to their class, profession and position.

NOTE.—The collector of customs may exact a bond for the exportation of these articles when deemed necessary by him.

331 Stone, unwrought, for paving purposes.

NOTE.—Siliceous, clean, sharp-grained, coarse sand is classed in this number.

332 Ploughs, hoes, machetes, cane knives &c. exclusively used for agricultural purposes, and other exclusively agricultural implements not machinery (†).

NOTE.—In the interpretation of this paragraph, in the case of an instrument claimed to be for agricultural purposes, the classification will be determined by the use to which the implement is to be put, proved to the satisfaction of the collector of customs.

333 Quinine, sulphate and bisulphate of, and all alkaloids or salts of cinchona bark except quinine pills.

334 Hemp, flax and ramie, raw, hackled or tow.

335 Abaca, henequen, pita, jute and other vegetable fibres, raw, hackled or tow.

336 Single yarns made of jute for the manufacture of sugar bags only, to be imported by sugar-bag manufacturers only, the importer to give a bond to use the yarn exclusively for the manufacture of sugar bags.

337 Standard text books for the use of schools, whoever be the importer, and maps and scientific instruments for the use of schools, which have been purchased by the properly constituted authorities of said schools, in quantities not exceeding the absolute requirements of such schools, conclusive evidence being furnished to the customs officers that such purchases were made prior to the importation of the articles entered, together with the certificate of the superintendent or principal of the school that the same are to be used exclusively for such institution.

338 Coal and coke.

339 Mineral waters, natural.

340 Fresh fish.

341 Articles of the growth, produce and manufacture of the Island of Cuba exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed.

342 Bricks (common), unglazed, for building purposes.

343 Undressed common pine lumber.

344 Beehives and beekeepers' supplies, as follows:—Wooden beehives with grooves in the corners; squared honey-comb boxes; small wheels for cutting honey-comb; honey extractors, of tin; extractor frames; honey knives, straight and triangular, "Navajon"; apparatus for extracting new honey and making syrup for the bees; Swiss wax extractor (Root); Swiss wax extractor in the sun (Doolittle); Swiss wax extractor in the sun (Boardman); perforated zinc for separating bee hives (Tinker and Root); department for queen bee and drone; honey-comb frames; hot smoking apparatus (Corneil); hot smoking apparatus (Crane); cold smoking apparatus (Clark); cold smoking apparatus (Bingham); brushes for cleaning beehives; net for closing bees; swarm catchers; veil wax protectors; globe wax protectors; boxes for shipping beehives with apartments; wire apparatus for taking out beehives; pasteboard boxes for honey-combs; tanks to keep syrup for bee nourishment; apparatus for protecting queen bee's cell (West); apparatus for catching queen bees and transferring them to their cells (Muller).

(†) Parts of cultivators, harrows, ploughs, and seed planters (except when these implements are propelled by steam, electric or other unusual power) are classified under No. 332, provided said parts are well known and recognised to be exclusively destined to the above-mentioned implements, and that they be of such nature that they could be used for no other purpose. (*Ruling No.* 44. *Oct.* 9, 1900.)

The following shall be considered as:

(*a*) Crude oil derived from schists, those obtained from first distillation, distinguishable by their density of from 900 to 920 thousandths of a degree, or from 66 to 57 ½ of the centesimal aerometer, equal to from 24 degrees and 69 hundredths to 21 degrees and 48 hundredths Cartier.

(*b*) Crude and natural petroleum, that imported in the state in which found when extracted from the well, and which has undergone no operation whatever whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of 300° C., this petroleum must leave a residuum exceeding 20% of its primitive weight.

345 Lithographs, posters, manufacturers' catalogues, calendars, and folders, for advertising purposes only, having no commercial value and designed for free public distribution.

NOTE.—Newspapers and periodicals are free from duty if unbound or only paper-covered, but this does not include paper-covered novels, poetical and historical works, &c., even if issued serially.

346 Bovine cattle under 6 years of age, imported for breeding purposes, belonging to the breeds of Shorthorn (Durham), Hereford, Aberdeen-Angus, Red-Polled, Galloway, Devon, Brown-Swiss, Holstein-Friesian, Jersey, Guernsey, Ayreshire, Zebu, Mysore, Brahmin, and cattle under said age imported for breeding purposes from Porto Rico or the Argentine Republic, provided that the importer shall duly prove their origin.

347 Machinery, apparatus and accessories imported by manufacturers of condensed milk, for use in their establishments.

Coupons, letters of exchange, checks &c., and diplomas, medals and certificates conferred by an exposition, academy, or similar institution, not specified in the Customs Tariff and not imported.

PETROLEUM.

In case of doubt as to the clearance of crude petroleum, a sample of this oil must be taken, and the following rules observed:—

1. A sample of 200 cubic centimetres shall be taken from 50 cases or less, or from 10 barrels or less, comprised in the declaration and belonging to the same kind of goods.

2. These samples shall be mixed in a large receptacle, and, when the discharge is terminated, 2 litres will be taken therefrom and put into separate bottles, which are to be sealed and furnished with labels signed by the Customs employees and the interested party. These bottles shall be forwarded to the Customs chemical expert in order to be assayed.

3. Immediately after this operation the goods shall be cleared and the corresponding duty applied, but the interested party shall always be bound by the results of the analysis, and the clearance shall not be deemed definitive until that result be known.

4. The samples must be assayed within one month, and the interested party has a right to be present when the samples are opened and analysed, provided that he has made a written request to this effect at the time of identifying the samples by affixing his signature to the labels. He may also appeal to the Collector at the chief port from the report of the experts.

5. Should the interested party in his appeal request that a new analysis be made, this operation shall be effected at his expense if the decision of the Customs be sustained. In contrary cases, the expense shall be borne by the Government.

EXTRACT FROM THE LAW DATED FEBRUARY 27, 1903, RELATIVE TO THE CREATION OF SPECIAL DUTIES ON CERTAIN GOODS.

(*Gaceta Oficial*, No. 50, of February 28, 1903.)

ART. 3.—With the view of guaranteeing and meeting payment of the amortization of the loan and interest thereon, there shall be created a special permanent tax on the manufacture, sale, or consumption of the undermentioned articles:—

CLASS I.

National and Foreign Alcoholic Beverages.

Paragraph 1.—Strong Liquors.

(*b*) Rum, geneva, whiskey, and the like, shall, on entering Cuba, pay 20 centavos per bottle or litre, in addition to the existing Tariff rates.

Paragraph 2.—Natural wines.

(*a*) Sparkling wine shall on entering Cuba, pay 30 centavos per litre, in addition to the existing Tariff rates.

(*b*) Wine of other kinds shall, on entering Cuba, pay 2 centavos per litre, in addition to the existing Tariff rates.

(*c*) Natural cider shall, on entering Cuba, pay 6 centavos per litre, in addition to the existing Tariff rates.

Paragraph 3.—National and Foreign Beer.

(*b*) Beer shall, on entering Cuba, pay 5 centavos per 24 half-bottles, or 12 bottles, or 9 litres, in addition to the existing Tariff rates.

CLASS II.

National or Foreign Artificial Waters and Beverages.

Paragraph 4.

(*a*) Artificial waters manufactured in Cuba shall pay 5 centavos per 24 half-bottles.

(*b*) Artificial waters manufactured in Cuba shall pay ½ centavo per syphon of a capacity of 1 litre.

(*c*) Artificial waters manufactured in Cuba shall pay 5 centavos per cylinder.

(*d*) Artificial cider (refreshment so-called) manufactured in Cuba shall pay 5 centavos per 24 half-bottles.

(*e*) Imported artificial waters or prepared refreshments shall, in addition to the Tariff rates, pay the special tax to the same extent as those manufactured in the country.

CLASS III.

Manufacture and Consumption of Matches.

Paragraph 5.

(*b*) Vestas in boxes, each containing up to 60 matches, shall on entering Cuba pay ½ centavo per box, or 30 centavos per gross of 144 boxes, in addition to the Tariff rates.

CLASS IV.

Manufacture of Tobacco.

Paragraph 6.

(*a*) Cigars for exportation shall pay 1 peso per thousand when such number weighs more than 3 pounds.

(*b*) Cigarettes, thousand weighing not more than 3 pounds, intended for export, shall pay 10 centavos per thousand.

(*c*) Cut tobacco in packets shall pay 6 centavos per pound.

CLASS VI.

Manufacture or Consumption of Playing Cards.

Paragraph 8.

(*b*) Playing cards shall, on importation into Cuba, pay 5 centavos per pack, in addition to the Tariff rates.

Paragraph 9.

The taxes referred to in sub-sections (*a*) and (*b*) of paragraph 6, namely those affecting cigars and boxes of cigarettes for exportation, shall not be applied until the amortization of the loan commences, but the Executive Power is authorised to proceed to the prior collection thereof, should it be necessary for the purpose of completing the sums required for the payment of interest on the loan. As long as the special tax established by this law is maintained, all articles and goods liable thereto shall not be subject to any new industrial taxes whether State, Provincial, or Municipal.

FIREARMS.

("*Gaceta Oficial*," of February 26, 1906.)

In regard to the importation of firearms, it has been deemed necessary to divide them into five different classes :

1. Short or long barrelled arms, bore not exceeding 22, viz. 55 mm.
2. Long barrelled arms, larger bore.
3. Revolvers of 44 bore and automatic pistols.
4. Revolvers of 32 and 38 bore.
5. Sporting guns.

The arms specified in Nos. 1, 4 and 5 may be imported without previous authority, those provided for in classes 2 and 3 can only be imported with a special permit from the President of the Republic issued on the application of the Secretary of the Government.

HAITI

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MONEY, WEIGHTS AND MEASURES.

Money.

The monetary unit of Hayti is the *gourde* or *dollar*, which is divided into 100 cents; nominal value 4s. or 96½ cents, American currency.

Weights.

Ton = 2 000 lbs. (French).
Quintal = 100 lbs.

Measures.

The *aune* (ell) = 46·77 inches.
The *pied* (foot) = 12·78 inches and is sub-divided into 12 *pouces* (inches) or 144 *lignes* (lines).
The gallon is the old English wine gallon.

Note.—For articles free of duty and prohibited, see end of tariff.

Law of September 4, 1905, relating to the Customs of the Republic and Tariffs thereto annexed.

(Promulgated and rendered applicable on the 30th September, 1905.)

GENERAL PROVISIONS.

1. Merchandise or products of our foreign trade and vessels used for transporting the same shall be subject to the duties set forth to the Tariffs annexed to the present Law and to those which might be provided for in special enactments.

2. Customs-houses are established in the following ports open to foreign trade, for the collection of the duties aforesaid :

Port au-Prince, Cap-Haïtien, Cayes, Gonaïves, Jacmel, Port-de Paix, Jérémie, Petit-Goave, Saint-Marc, Marigoane, Aquin, Môle-Saint-Nicholas.

Customs officers may, however, be established on such parts of the frontier as may be deemed fit.

3. No merchandise or products of our foreign trade are allowed to pass, except through the Customs-houses.

All merchandise or products of our foreign trade attempted to be passed outside the customs offices, shall be considered as contraband and seized.

4. No vessel may load or complete her cargo except in the ports open to foreign trade or at which vessels are allowed to call.

5. Sailing vessels or steamers will be at liberty to proceed to the non open port of Fort-Liberté and there to ship cargo or complete their cargo.

In this case, they shall make their entry in the Port of Cap-Haïtien, and pay the duties on their hulks and call dues before proceeding to the non-open port.

After taking on or completing cargo, said ships shall return to the port of entry in order to be properly cleared.

6. Foreign or Haïtian sea going vessels are not allowed under penalty of a fine of from 500 to 1,000 *piastres* in legal currency, to anchor along the coasts, save in case of an accident or of uncontrollable circumstances.

7. Any vessel caught in the act of unloading or loading goods or wares along the coast, shall be confiscated and sold by the Judicial authorities as well as the goods or wares.

7. Any attempt or undertaking purporting to avoid the duties due to the State, shall be investigated, prosecuted and punished according to Law.

The statute of limitation shall apply on the expiration of five years.

8. Attempts or acts of smuggling under threat of arms shall be liable to the penalties laid down in Articles 326, 327 and 328 of the Penal Code.

9. Every ship used in smuggling shall be liable to a fine of from 500 to 1,000 *piastres* in legal currency and the goods or provisions shall be seized, forfeited and sold by the Judicial authorities.

This shall also be the case in regard to vessels when the value of the articles seized exceeds 1,000 *gourdes* and the offenders or persons concerned in the fraud shall be sentenced to an imprisonment of from one to five years.

10. Any person abetting smuggling and having knowingly received on deposit or bought smuggled goods or wares, shal be arrested, tried and sentenced to an imprisonment of from six months to two years and to a fine of from one hundred to five hundred *piastres* in legal currency.

11. A merchant convicted of smuggling shall forfeit his license to trade.

12. The Customs officials remain authorized to search, if necessary, persons coming ashore from sea-going or coasting vessels, and to confiscate as being smuggled, any goods found upon them.

The contraveners shall be arrested, tried and sentenced to an imprisonment of from six months to two years and to a fine of five hundred *piastres* in legal currency.

13. The net proceeds of the sale of seized and confiscated goods or vessels, shall be divided into two equal shares between the State and those who denounced the fraud or captured the vessel.

14. Proceedings against contraveners of these provisions shall be taken by the Public Prosecutor of the District, in exercise of his special powers, before the proper Courts either on the requisition of the Customs Directors or officials, or on the requisition of the Police authorities or even *de officio*.

15. Dutiable goods shall all stand as security for the duties leviable thereon.

No package may be delivered except upon production of the receipts for duty relating thereto, under penalty of dismissal of the Customs Director and of the application of all penalties provided in the Penal Code.

16. No exemption from duty shall be granted save in cases determined by law, or by contracts entered into with the State.

17. The State shall not be responsible for accidents arising from uncontrollable circumstances, or for damage and deterioration suffered by the goods prior to their entry in the depôts or during the time they lie at the Customs.

It shall only be accountable in case goods disappear between the time of their entering the Customs-house and the assessment of duty.

The Customs halls can in no case be used as depôts.

18. Sailing vessels are only allowed to take cargo for one single port in Haiti.

19. Rum, tafia, syrup, molasses, raw and clayed sugar are prohibited to be imported: they shall be forfeited and sold on account of the State; and all obscene works or objects shall likewise be confiscated and burnt.

20. The agents of steamers, and the consignees of sailing vessels are responsible for the fines incurred by the Master.

21. No import duty of any kind shall be levied on books, cards, plans of national authors, machines and accessories of all kinds suitable for industry, for facilitating the working of the soil or preparation of native products.

BILL OF LADING.

22. All goods consigned from abroad to a port in Haiti must be accompanied by a bill of lading; should a portion of the cargo be the property of the Master, the latter shall not be dispensed from this formality.

23. The bill of lading shall state:

Name of consignor.
Name and address of consignee.
Name of the Master.
Name and tonnage of the ship.
Place of departure and of destination.

It shall express the freight expenses, nature, gross weight or volume of the goods and show in the margin the marks and numbers on the packages.

24. The bill of lading shall be numbered in serial order, which is to be repeated on the consular manifest and the Consul shall open a register and enter therein the number opposite the names of consignor and consignee.

25. Each package is to clearly bear the consignee's initials, and a number.

26. The Consul shall refuse to certify any bill of lading on which more than one package is indicated under the same number.

27. The absence of the bill of lading will involve forfeiture of the goods and sale thereof by auction for the benefit of the State.

INVOICE.

28. All goods forwarded to Haiti are required to be accompanied by an invoice.

29. This invoice will indicate the marks, countermarks and numbers on, and quantity of the packages, the detailed contents of each, the price of the goods, the freight, expenses, and port of shipment. It must be a literal reproduction of the consignor's books.

In case the goods are to order, the words "to order" shall be inserted in lieu of the consignee's name.

30. Every invoice presented to the Consul's certification shall contain at foot the following declaration to be signed before a Commissioner or any other duly authorised person:

"I affirm that this invoice is the faithful and true expression of the truth, that it agrees with my books in every particular; that no alteration has been made in the usual description, in the weight, quality or quantity of the articles therein specified."

31. The absence of the invoice will render the package liable to be sent back.

32. In case of dispute between the consignor and consignee, the invoice certified to by the Consul shall alone be accepted as evidence before the Court.

DAMAGE.

33. Damage done to goods shall be declared by the consignee at latest within 24 hours after landing, and be ascertained by the Director of Customs, the Government Commissioner and three licensed merchants in Haiti.

The report shall be drawn up and forwarded to the Administrator of Finance who shall order the sale. Such sale shall be by auction and take place in the presence of this official, the Government Commissioner, the Director of Customs and a Comptroller.

On the net proceeds of the sale, one tenth shall be levied on account of Customs duty, without prejudice to the wharfage dues, visa charges and surtaxes.

34. Foreign goods or products introduced into one of the open ports of the Republic, in consequence of shipwreck, shall pay the duties if delivered for consumption. In that case the claimant is only required to deliver to the interpreter a summary declaration.

They shall pay in respect of all storage fee one *gourde* per package, in addition to wharfage, if the owner desires to re-export them.

If after six months they are not re-exported or delivered for consumption, they shall be sold by auction, as provided in Article 33.

ASSIMILATION.—PRE-EMPTION.—*AD VALOREM* DUTY.

35. Goods which by their kind, quality and price can be assimilated to an article enumerated in the tariff shall pay the same duty as such article.

When the assimilation can be made with several articles, the goods shall pay the duty chargeable on the most highly taxed article.

36. Goods of better quality and larger size than articles of like nature shall pay a duty proportional to the latter.

For instance, for a quarter, a third, a half in excess of the sizes provided for, the goods shall be liable to an additional quarter, third or half.

37. Goods which are in no way identical to those specified in the tariff shall pay twenty per cent. (20%) of their cost price, irrespective of surtaxes.

In regard to such goods and all those dutiable *ad valorem*, the cost price shall be assessed on the value of the article in the place of production converted into legal currency with an additional ten per cent. (10%) for expenses.

38. When the Customs consider that the value of an article dutiable *ad valorem* has been under-rated, they shall have the power to retain it on behalf of the State, subject to forthwith paying the cost price with an additional ten per cent. (10%) or they may have it appraised.

In that case, three appraisers shall be appointed: one by the Customs, the second by the importer and the third by the two appraisers themselves.

The Customs duties shall be collected according to the appraisement.

39. When the Customs exercise the right of preemption, they will draw up a report of that decision and the Administrator of Finance shall have the goods sold by auction within five days.

VISA FEE.

40. Visa fees shall be levied as follows:

I. *In the Custom-houses of the Republic:*

1 % (one per cent.) on the full amount of the invoices of goods;
1 ‰ (one per thousand) gold on the amount of invoices relating to coined money.

II. *By Haitian Consuls, Consular Agents, or public sworn officers (Justices of the Peace or Notaries):*

P gold 5 (five *piastres*), for the manifest in each port of clearance of a ship laden or in ballast;
P gold 5 (five *piastres*) for the bill of health of every ship with or without cargo;
P gold 2 (two *piastres*) for each passport.

PASSENGERS' GOODS AND EFFECTS.

41. Under penalty of the goods being sent back out of the country, it will be necessary to make a declaration in regard to goods conveyed by passengers or contained in their trunks.

The interpreter shall not be entitled to require other documents beyond that declaration.

42. Effects for the exclusive use of a passenger shall be examined immediately after landing; they shall be free of all Customs duties and delivered to their owners.

The Director of Customs shall within twenty-four hours cause a list to be made of the packages containing the goods and forward it to the interpreter.

No such goods may be examined until the manifest has been delivered.

PAYMENT OF DUTIES.

43. The Director of Customs is required within 36 hours of any examination to have a statement of the duties drawn up. This statement, to be made out on a stamped paper of *seventy centimes*, shall include all the goods entered in the name of the importer, and show the taxes, surtaxes and fine incurred by him.

The Director of Customs, after checking the statement, shall sign it, together with the comptroller and examining officer, and transmit the same, accompanied by the examination permit, to the Administrator of Finance.

44. On receipt of the statement, the Administrator of Finance will have it checked and immediately order a counter examination, if the control shows irregularities. The statement shall be passed and the corresponding order to collect shall be forwarded to the Treasury service.

45. The Treasury authorities will deliver to the importer a receipt which shall be countersigned by the Administrator. On production of this receipt, the Customs shall issue a discharge and deliver the same goods.

46. Any omission or error detected in a statement will render a supplementary or refund statement necessary, and the officials and employees who have drawn up, checked and signed the same shall be liable to suspension or revocation.

47. The duties must be paid and the packages removed from the Custom-house within forty-eight hours from the examination.

No examination shall be made in the case of persons who, after the expiration of that limit, shall not have paid the duties.

48. Goods on which the duties shall not have been paid within fifteen days of their examination, shall be reported by the Director of Customs to the Administrator of Finance, who will order them to be sold by auction to a sufficient amount of the duties payable and other expenses and without any other formalities than a legal notification served on the importer.

49. Every payment of duties effected without compliance with the terms of the present Chapter, shall be claimed a second time against the importer, and involve the dismissal of the officials who ordered it.

SPECIAL PROVISIONS.

50. Until otherwise ordered, the surtaxes on importation namely, 50%, 33⅓%, in *gourdes* and that of 25% in gold are maintained, as well as the export surtaxes of 20% and 10%, leviable under the special laws dated November 20, 1876, March 2, 1883, December 16, 1897, September 20, 1901, August 22, 1872 and October 7, 1884.

The 25% surtax is not charged on the soap duties.

The Laws of June 20, 1903, and February 29, 1904, authorising the exportation of broken and residue coffee shall continue to be in force.

51. The Superior Administration reserves the exclusive right to publish the present Law and Tariffs thereunto annexed.

52. The present Law repeals all laws and provisions of law inconsistent therewith. It shall be enforced at the instance of the Secretary of State for Finance and Commerce.

Note.—The Law of Aug. 20, 1909, authorizes the Government to levy a further surtax of 15% on the aggregate import duties.

For convention with Germany and U.S.A. see end of tariff.

IMPORT DUTIES.

Nos.	Goods.		Duties. National Currency. G. C.
1	Shades of all kinds	doz.	0 50
2	Steel	100 lbs.	0 60
3	" wrought	"	1 00
4	Flat boats (*acon*)	each	10 00
5	Agendas	doz.	1 00

Nos.	Goods.	Duties. National Currency. G. C.
6	Hooks 1,000	0 10
7	Aigrettes ..... each	0 25
8	Needles, sewing 1,000	0 10
9	,, sail ..... ,,	0 25
10	Aiguillettes: fine gold ..... each	1 00
11	,, fine silver ..... ,,	0 75
12	,, imitation gold and silver ..... ,,	0 50
13	,, silk ..... ,,	0 10
14	,, woollen, linen or cotton ..... doz.	0 50
15	Garlic ..... 100 lbs.	2 00
16	Shingles 1,000	0 50
17	Stills: copper, complete ..... gall.	0 25
18	,, without worm or cap ..... ,,	0 12
19	,, tin plate or sheet iron ..... each	2 00
20	Albums, common, for drawings, postage stamps and photographs, &c. ..... ,,	0 50
21	,, fancy, for the same purposes ..... ,,	1 00
22	Alcohol ..... gall.	0 50
23	Awls in handles ..... doz.	0 12
24	,, without handles 1,000	0 25
25	Matches ..... gross of boxes	0 20
26	Almanacs of all kinds 100	1 00
27	Alphabets ..... ,,	0 25
28	Anchovies ..... 12 flasks	0 30
29	Anchors, ships' ..... 100 lbs.	0 50
30	Rings for curtains, tents, keys, &c. ..... gross	0 50
31	Apparatus, surgical and medical ..... *ad val.*	10%
32	,, photographic ..... each	5 00
33	,, so called kodak ..... ,,	1 00
34	,, aërated water ..... ,,	0 25
35	Brackets, lamp ..... doz.	1 00
36	Bows, violin ..... ,,	1 00
37	Saddlebows ..... each	0 25
38	Slates for schools ..... doz.	0 06
39	,, for houses 1,000	1 00
40	Silver, imitation, in leaves ..... 100 leaves	0 50
41	Waterers, tin plate ..... each	0 25
42	,, sheet-iron ..... ,,	0 40
43	,, copper ..... ,,	0 50
44	Arrowroot ..... lb.	0 05
45	Tinsmiths' wares and wares of enamelled iron, not specified ..... *ad val.*	20%
46	Plates: porcelain ..... doz.	0 40
47	,, faïence ..... ,,	0 12
48	Atlases, hydrographic or geographic, bound ..... each	0 05
49	,, stiff covered ..... ,,	0 03
50	,, stitched ..... ,,	0 02
51	Fasteners 1,000	0 10
52	Oars ..... each	0 06
53	Oats ..... barrel	0 30
54	Glove stretchers ..... doz.	0 25
55	Baths: copper, large ..... each	4 00
56	,, medium ..... ,,	2 00
57	,, small ..... ,,	1 00
58	,, tin plate, sheet iron, or wood, large and medium ,,	1 00
59	,, tin plate, small ..... ,,	0 50
60	Brooms, horsehair or straw ..... doz.	0 50
61	Scales: apothecaries', large or medium ..... each	0 75
62	,, the same, small ..... ,,	0 50
63	,, Roman, with chains, &c: to weigh 5,000 lbs. and upwards ..... ,,	1 00
64	,, ,, to weigh 2,000 lbs. and less than 5,000 lbs. ..... ,,	2 00
65	,, ,, to weigh from one to less than 2,000 lbs. ..... ,,	1 00
66	,, of copper, gilt or silvered copper with or without plates ..... ,,	3 00
67	,, shop, with plates of metal, whether fine or not ,,	0 50
68	,, ,, with plates of tin plate ..... doz.	2 50
69	,, letter ..... each	0 25
70	Balconies of iron ..... 100 lbs.	2 00
71	Balustrades, iron ..... ,,	2 00
72	,, wooden ..... 100 balusters	3 00
73	Embroidered bands up to 2 inches cil	0 02
74	,, ,, 3 ,, ... ,,	0 04
75	,, ,, 4 ,, ... ,,	0 08
76	,, ,, 6 ,, ... ,,	0 10
77	Tubs ..... each	0 25
78	Empty barrels of 16-60 gallons ..... ,,	0 25
79	Paving blocks, Barsac, of all sizes ..... ,,	0 10
80	Stockings: silk or linen for men and women, boys and girls ..... doz. pairs	1 00
81	,, the same for children ..... ,,	0 50
82	,, cotton or wool, for women and girls .. ,,	0 50
83	,, cotton or wool, for children ..... ,,	0 30
84	Sheepskins ..... doz.	0 50
85	Basins, copper ..... lb.	0 06
86	,, tin, faïence or porcelain ..... each	0 25
87	Pans, copper ..... lb.	0 06
88	Kitchen utensils, copper ..... 100 lbs.	3 00
89	,, sheet-iron or wrought iron ..... ,,	1 00
90	Shoulder-belts, plain ..... doz.	2 00
91	,, trimmed with braid or embroidered .... each	2 00
92	Holy-water fonts, metal ..... doz.	0 50
93	,, faïence or porcelain ..... each	0 03
94	Berets ..... doz.	1 00
95	Butter ..... 100 lbs.	2 00
96	Butter dishes of all kinds ..... doz.	0 40
97	Nursery bottles ..... ,,	0 25
98	Bicycles ..... each	2 00
99	Cans, tin plate ..... doz.	2 00
100	Jewellery, fine, not specified ..... *ad val.*	10%
101	,, false not specified ..... ,,	20%
102	Balls, billiard ..... each	0 50
103	Marbles of marble, glass, porcelain &c., for children .. 1 000	0 50
104	Knickknacks (toys and other) ..... *ad val.*	20%
105	Biscuits, not sweetened ..... 100 lbs.	2 00
106	,, sweetened and fancy ..... ,,	4 00
107	Tobacco pouches of all kinds ..... doz.	0 50
108	Shaving brushes ..... ,,	0 50
109	White lead and Spanish white ..... barrel	0 50
110	Blue, ultramarine ..... lb.	0 05
111	,, in balls for laundresses ..... ,,	0 05
112	,, Prussian ..... ,,	0 10
113	Boas of muslin, lace, feathers ..... doz.	6 00
114	Sconces for lamps, lanterns, &c. ..... ,,	0 25
115	Jars of glass, porcelain, faïence, &c., of all sizes .... each	0 03
116	Beef, salted ..... barrel	3 00
117	,, smoked ..... 100 lbs.	1 50
118	Wool, square ("*Cartelaues*") ..... 1,000 feet	2 50
119	Beverages: Absinth ..... 12 bottles	4 50
120	Amer Picon ..... ,,	3 75
121	Beer, in barrels of 60 gallons ..... barrel	4 75
122	,, in bottles ..... 12 bottles	0 75
123	,, ginger ..... ,,	0 75
124	Bitter in bottles ..... ,,	3 75
125	Cherry (in bottles) ..... ,,	4 50
126	Cider, in barrels of 60 gallons ..... barrel	4 50
127	,, in bottles ..... 12 bottles	0 75
128	Cognac, in bottles ..... ,,	4 50
129	,, in casks ..... gall.	2 25
130	Brandy, in casks ..... ,,	2 50
131	,, in bottles ..... 12 bottles	4 50
132	Geneva, in casks ..... gall.	1 50
133	,, in fancy jars, or flasks ..... doz.	4 50
134	Guignolet ..... 12 bottles	4 50
135	Kirsh ..... ,,	4 50
136	Liqueurs of all kinds ..... ,,	4 50
137	Aërated lemonade ..... ,,	0 75
138	Muscat ..... ,,	4 50
139	Syrup ..... ,,	4 50
140	Vermuth ..... 12 litres	3 75
141	,, in casks ..... gall.	0 75
142	Wines, red and white ..... barrel of 60 galls.	4 00
143	The same ..... 12 bottles	0 50
144	Wines, white or coloured, Madeira style ..... gall.	0 40
145	The same ..... 12 bottles	3 75
146	Madeira, Malaga, and other like ..... ,,	3 75
147	The same ..... gall.	0 75
148	Champagne, Port, Rhine ..... 12 bottles	7 50
149	Whisky ..... gall.	2 25
150	The same ..... 12 bottles	4 50
151	Boxes, mathematical instrument ..... each	0 15
152	,, for pills, wafers, &c 100	0 15
153	,, game of "*bête*" ..... each	2 00
154	,, caddies: sugar, tea, &c., of tin plate ..... ,,	0 25
155	,, cases leather, for bats ..... ,,	0 50
156	,, with razors, combs, mirrors ..... ,,	0 50
157	,, paint ..... doz.	1 00
158	Surgical or dental cases fitted with instruments .... *ad val.*	10%
159	The same, without instruments ..... ,,	10%
160	Bonbons of paste, sugar crystallised or not, of all kinds .. lb.	0 06
161	Caps, silk or silk and cotton, for men ..... doz.	2 00
162	,, cotton, for women ..... ,,	1 00
163	,, lace, for women ..... ,,	4 00
164	,, muslin, for women ..... ,,	1 00
165	,, lace, tulle or other rich stuffs, for children .... ,,	3 00
166	,, muslin, bainsook, for children ..... ,,	1 00
167	Corks 1,000	0 25
168	Buckles, of metal other than gold and silver ..... gross	0 50
169	,, for saddlers and coach builders, plated .... ,,	0 50
170	,, not plated ..... ,,	0 15
171	,, for trousers and waistcoats ..... ,,	0 15
172	Candlesticks of all kinds ..... pair	0 50
173	Candles of spermaceti ..... lb.	0 10
174	Kettles: copper ..... ,,	0 03
175	,, pewter ("*peltin*") or tin plate ..... each	0 10
176	Bolts of any size ..... 100 lbs.	1 00
177	Padding for saddlers ..... ,,	0 50
178	Purses: "*collier*," metal, leather and common stuffs .. doz.	0 50
179	,, silk ..... ,,	1 50
180	Compasses, ships' ..... each	0 50
181	,, other ..... *ad val.*	20%
182	Bottles, empty 100	0 50
183	Buttons: of metal, for officers ..... gross	0 50
184	,, metal, for soldiers ..... ,,	0 25
185	,, mother-of-pearl, horn, corozo nut, fine metal and stuff-covered buttons, large . ,,	0 20
186	,, the same, small ..... ,,	0 15
187	,, ivory, mother-of-pearl and bone for shirt fronts ..... ,,	0 40
188	,, glass, faïence and porcelain for shirt fronts ,,	0 20
189	,, fine metal for cuffs ..... doz. pairs	1 00
190	,, other than the above named for cuffs ,,	0 50
191	,, glass, faïence, porcelain and cloth-covered buttons ..... *mass*	0 40
192	,, the same, small ..... ,,	0 25
193	,, bone, paper, wood, iron, &c., for trousers ,,	0 15
194	Corners, tin plate, for trunks ..... gross	0 10
195	Grooving planes ..... 12 pairs	1 00
196	Pitch ..... barr.	1 00
197	Shafts, carriage ..... each	0 50
198	Braces: fine ..... 12 pairs	1 00
199	,, common ..... ,,	0 50
200	Bridles, mounted: with plated bits ..... each	1 50
201	,, ,, without bits of any kind ..... doz.	6 00
202	Bricks 1,000	1 00
203	"*Brin*" or canvas, up to 30 inches cil	0 03
204	Kitchen spits ..... each	1 00
205	Brushes, shoe ..... 12 pairs	0 25
206	,, horse ..... doz.	0 25
207	,, tooth and nail ..... ,,	0 25
208	,, hair and clothes ..... ,,	0 50

IMPORT DUTIES—continued.

Nos.	Goods.	Duties. National Currency. G. C.
209	Brushes, floor ... doz.	0 25
210	,, crumb ... ,,	0 50
211	Wheelbarrows of all kinds ... each	1 00
212	Busts: above 24 inches in height ...	0 50
213	,, from 12 to 24 inches in height ... ,,	0 25
214	,, under 12 inches in height ... doz.	1 00
215	Cables of iron chains, for boats ... 100 lbs.	1 50
216	Ox carts, cars, brakes, tip carts: large ... each	5 00
217	,, ,, ,, ,, small and medium..	3 00
218	Slip bodices of all kinds ... doz.	2 00
219	Dress preservers called "*cache point*" ... 12 ells	0 03
220	Padlocks: of copper, nickel or steel of any size ... doz.	1 00
221	,, iron, of any size ... ,,	0 50
222	Coffee pots: of silver ... lb.	2 00
223	,, plated metal ... each	0 50
224	,, tin plate ... doz.	3 00
225	,, earthenware ... ,,	0 75
226	Cages of any size ... ,,	2 03
227	Books, music, bound ... each	0 15
228	The same, stiff covered or stitched ... ,,	0 10
229	Books, ruled, music ... doz.	0 12
230	,, counterfoil, printed ... ,,	1 00
231	,, for scholars, stitched or stiff-covered ... 1,000	0 25
232	Drawers: of linen, cotton, wool, flannel, &c. ... doz.	3 00
233	Calendars of all kinds ... 100	1 00
234	Chalices: of silver or plated ... each	0 50
235	,, gold ... ,,	1 00
236	Camisoles or bodices, blouses, of any stuff ... ,,	1 00
237	Canvas or "*brin*" up to 30 inches ... ell	0 03
238	Pocket knives of all kinds ... doz.	0 50
239	Walking sticks: cane, ornamented with gold or silver ,,	6 00
240	,, cane, ornamented with tortoise-shell ,,	3 00
241	,, iron, cane or other wood ... ,,	1 00
242	,, sword, of any quality ... ,,	5 00
243	Cinnamon ... lb.	0 04
244	Purl: of real gold or silver ... oz.	0 20
245	,, imitat on gold or silver ... ,,	0 10
246	Canoes ... each	5 00
247	Overcoats: for women and girls, of all kinds ... doz.	8 00
248	,, for children, of all kinds ... ,,	3 00
249	Capers ... 12 flasks	0 20
250	Capsules for jars ... doz.	0 25
251	,, for bottles ... 1,000	0 25
252	Printing type ... lb.	0 01
253	Decanters, crystal ... pair	0 50
254	,, fine glass ... ,,	0 30
255	,, common glass ... ,,	0 20
256	Small decanters ("*carafons*") ... ,,	0 30
257	Game bags ... doz.	2 00
258	Pocketbooks: large ... ,,	0 30
259	,, medium and small ... ,,	0 15
260	,, counterfoil printed, for receipts and other purposes ... ,,	0 50
261	Tiles: paving, of all kinds ... 1,000	2 00
262	Marble slabs ... ,,	5 00
263	Pasteboard, cut out for hats ... doz.	0 25
264	Playing cards (52 cards per pack) ... gross packs	3 00
265	Maps and charts ... each	0 25
266	Cards, visiting, and other, printed ... 1 000	0 50
267	,, white, not printed, of all sizes ... ,,	0 25
268	Cardboard: ruled for music ... doz.	0 06
269	,, boxes, shaped for hatters or milliners ... ,,	0 50
270	,, for hats ... ,,	0 75
271	,, in assorted sheets ... 100 sheets	0 25
272	Helmets: gilt or silvered, for officers ... each	2 00
273	,, for the military ... doz.	3 00
274	Caps: of tissue, with galloons or braids, for men ... ,,	6 00
275	,, tissue or leather, plain, ordinary, for men ... ,,	1 50
276	Of all kinds, for boys, children, schoolchildren ... ,,	1 00
277	Saucepans: of copper ... lb.	0 03
278	,, tinned iron or "*potin*" ... each	0 08
279	Pen boxes of all sizes ... doz.	1 00
280	Belts, leather, or stuff for men, boys, women, girls and children ... doz.	1 50
281	Belts: superior officers, of gold or silver galloons, embroidered or not ... each	2 00
282	,, plaited of gold or silver thread ... ,,	1 50
283	,, Morocco, leather ... doz.	2 50
284	Metres (measures for tailors) ... ,,	0 50
285	Rings: for saddles, of gilt or silvered copper.. each (*pied*)	0 02
286	,, for saddles, of iron ... ,,	0 01
287	Hoops for trunks, of iron ... 1,000 feet	0 25
288	Coffins of all kinds ... each	10 00
289	Shabracks: with gold braids ... ,,	3 00
290	,, with silver brails ... ,,	1 50
291	,, cloth, felt and other tissues, for the military. doz.	12 00
292	,, cloth, felt and all other tissues ... ,,	6 00
293	Scows ("*acons*" or flat boats) for goods or wares ... each	10 00
294	Steam launches ... ,,	20 00
295	Shawls: of silk, tulle, lace ... ,,	2 50
296	,, cotton or linen and cotton ... doz.	1 50
297	,, woollen, cashmere, with silk fringes ... ,,	3 00
298	,, wool and cotton, wool, cashmere ... ,,	2 00
299	Chains: for surveyors ... each	0 50
300	,, iron, other than chains for cables ... lb.	0 02
301	,, silk, for watches, eyeglasses, &c. ... doz.	0 50
302	,, for horses, dogs, &c. ... ,,	0 75
303	,, steel, gilt or silvered copper, for watches ... ,,	0 75
304	,, nickel, for watches ... ,,	1 50
305	,, small chains of copper or iron ... ,,	0 10
306	Candlesticks: of silver ... lb.	3 00
307	,, with several branches, of gilt or silvered copper ... pair	1 00
308	,, plain, of gilt or silvered copper ... ,,	0 50
309	,, copper ... ,,	0 25
310	,, crystal ... ,,	0 50
311	Candlesticks: glass ... pair	0 30
312	,, tin plate ... doz.	1 50
313	Hats: Maracaibo or Panama straw, with crown ... ,,	3 00
314	,, the same, without crown ... ,,	2 00
315	,, shaped, with gold or silver border ... each	5 00
316	,, shaped, of silk, trimmed with feathers and tassels, for superior officers ... ,,	3 00
317	,, the same, for inferior officers ... ,,	2 00
318	,, feather, untrimmed ... doz.	9 00
319	,, silk, tall ... ,,	5 00
320	,, felt for men ... ,,	3 00
321	,, felt for boys ... ,,	2 00
322	,, woollen or cotton, for men ... ,,	2 00
323	,, the same, for boys and children ... ,,	1 00
324	,, fine straw, for men, boys and children ... ,,	2 00
325	,, common straw, for men, boys and children ... ,,	1 00
326	,, trimmed with feathers, flowers or lace, for women and girls, of all kinds ... ,,	6 00
327	,, the same, for children and infants ... ,,	3 00
328	,, straw, not trimmed, for children, girls and women ,,	0 50
329	Rosaries: of wood, cocoa-nut, glass, &c. ... gross	0 20
330	,, gold, silver or mother-of-pearl ... doz.	1 00
331	Still-heads ... 100 lbs.	3 00
332	Coal ... 1000 lbs.	1 00
333	Hinges: of copper ... doz.	0 25
334	,, iron ... ,,	0 12
335	Framework, for iron buildings ... 1,000 lbs.	1 00
336	,, for wooden buildings, and other woodwork not specified ... *ad val.*	40 %
337	Boilers: copper ... 100 lbs.	3 00
338	,, iron or "*potin*" ... ,,	6 50
339	Socks of silk, linen or wool, for men ... doz. pairs	0 50
340	,, the same, for children and infants ... ,,	0 30
341	,, of cotton for men ... ,,	0 25
342	,, the same, for boys ... ,,	0 15
343	,, the same, for children ... ,,	0 10
	Footwear (1):	
344	Riding boots ... pair	3 00
345	Boots and half boots for women, of all kinds .. doz. pairs	3 00
346	The same for girls ... ,,	1 50
347	Elastic and lace boots, for men ... pair	0 75
348	The same for boys .. ... ,,	0 40
349	Lace, called military, for men ... ,,	0 30
350	The same for boys ... ,,	0 15
351	Of all kinds for children ... doz. pairs	1 00
352	Slippers, of skin ... ,,	2 00
353	,, wool, ticking and other fancy stuffs.. ,,	1 00
354	,, called "*espadrilles*" (pita sole) ... ,,	0 75
355	,, rubber or with rubber sole ... ,,	0 75
356	Shoes for men ... ,,	3 00
357	The same, for women ... ,,	2 50
358	The same, for boys and girls ... ,,	1 50
359	Chemises ... doz.	12 00
360	Shirts (2): batiste or linen without detached collars or cuffs, for men ... ,,	5 00
361	,, the same, for boys and children ... ,,	2 50
362	,, with front of linen, cotton, per cale, wool, &c. without detached collars and cuffs, for men.. ,,	2 50
363	,, the same, for boys and children ... ,,	2 00
364	Lamp chimneys ... ,,	0 25
365	Hair (tufts) ... ,,	0 50
366	Chocolate in tablets and powder ... lb.	0 25
367	Pyxes ... each	1 00
368	Wax candles ... lb.	0 10
369	Cigars ... 100	1 00
370	Cigarettes ... 1,000	2 00
371	Blacking in small tins ... doz.	0 05
372	Sealing wax ... lb.	0 10
373	Shears for cutting sheet iron, tin plate ... each	0 10
374	Cement ... barrel	0 50
375	Blacking, for leather, harness and footwear, in tin plate receptacles measuring ¼ gallon ... doz.	0 50
376	,, liquid in bottles "*pobans*" ... ,,	0 10
377	Chisels for masons, caulkers and carpenters, scissors for tailors, &c ... ,,	0 25
378	Scissors for dressmakers, fine ... ,,	0 50
379	,, common ... ,,	0 25
380	Wrenches: for beds or carriages ... ,,	0 50
381	Watch keys ... ,,	0 12
382	Bells: copper ... 100 lbs.	5 00
383	,, cast iron ... ,,	4 00
384	Small bells ... doz.	0 50
385	Nails iron ... 100 lbs.	1 00
386	,, copper ... ,,	4 00
387	,, gilt or silvered ... 1,000	0 20
388	Coal tar ... barrel	1 00
389	Cockades ... doz.	0 25
390	Safes: up to 3 feet in height by 1½ to 2 ft. in width.. each	5 00
391	,, above the aforesaid sizes ... ,,	10 00
392	Crowns with eathers, for hats ... doz.	0 50
393	Strong glue ... lb.	0 04
394	Mucilage liquid in little flasks ... doz.	0 50
395	Isinglass ... lb.	0 05
396	Necklaces, glass, *maldioc*, stones, terra cotta ... ,,	0 05
397	,, coral ... each	0 25
398	Compasses, ships' ... ,,	0 50
399	,, carpenters' and shoemakers' ... doz.	0 75
400	Dishes, preserve, glass, porcelain, &c. ... pair	0 25
	Ready-made clothing:	
401	Dolmans ... each	5 00

(1) Size: Shoes for children: from 16 to 26; for girls: from 27 to 33.
,, for boys: from 27 to 36.
,, for men: 37 and above.

(2) Size: up to 30, for children; 31 to 36, for boys; 37 and above, for men.

Nos.	Goods.		Duties. National Currency. G. C.
402	Waistcoats with gold or silver braids	each	2 00
403	,, for men, of all kinds	doz.	5 00
404	,, for boys, of all kinds	,,	4 00
405	Military uniforms: embroidered with gold	each	10 00
406	,, ,, embroidered with silver	,,	5 00
407	,, ,, not embroidered	,,	5 00
408	Evening coats of black cloth	,,	3 00
409	Jackets: diagonal, cloth, cassimere, bombazine and all other tissues, for men	,,	2 00
410	,, cloth, cassimere and other tissues, for boys	,,	1 00
411	Trousers: for men, of all kinds	doz.	12 00
412	,, for boys, of all kinds	,,	6 00
413	Mackintosh coats	each	1 00
414	Overcoats of cloth, cassimere, diagonal, &c.	,,	2 50
415	Frock coats of cloth, cassimere, diagonal and other woollen tissues, for men	,,	2 50
416	Bombazine, drill and other tissues	,,	1 50
417	Cloth, diagonal, cassimere and other woollen tissues, for boys	,,	1 00
418	Bombazine, drill and other tissues, for boys	,,	0 75
419	Tunics of cloth for officers	,,	5 00
420	Linen, cotton, drill and other tissues of linen, linen and cotton, cotton, for the army	,,	0 50
421	Vests: diagonal, cloth, cassimere, bombazine, drill, and all other tissues, for men	,,	1 00
422	of the same tissues, for boys	,,	0 50
423	Suits: for boys, of all kinds	,,	2 00
424	,, for children, of all kinds (3)	,,	1 00
425	Jams	lb.	0 50
426	Bills of lading	1,000	3 00
427	Alimentary preserves of all kinds	12 boxes	0 50
428	Press copy letter books	doz.	1 50
429	Hearses	each	10 00
430	Cordage	100 lbs.	1 50
431	Strings for violins and violoncellos	doz.	0 05
432	Silk cords, for watches, eyeglasses, &c.	,,	0 25
433	Braids for the military, of gold or silver	each	1 00
434	,, for the military, of silk	,,	0 50
435	,, linen or cotton	doz.	1 00
436	,, silk, for dresses	100 ells	0 25
437	,, cotton, for dresses	,,	0 10
438	,, wool, for shakos, dresses, &c.	,,	0 15
439	Shoe horns	doz.	1 00
440	Dice cups	each	0 25
441	Gherkins	12 "*pobans"	0 30
442	Waists of any stuff	each	1 00
443	Corsets	doz.	2 00
444	Thimbles, sail	100	1 00
445	Paper cutters: of bone or wood	doz.	0 50
446	,, ,, ivory, metal, &c.	,,	1 00
447	Couplings, iron, up to 1 in.	12 pairs	0 05
448	,, ,, up to 2 in.	,,	0 15
449	,, ,, from 2 to 4 in.	,,	0 25
450	,, ,, from 5 to 6 in.	,,	0 40
451	,, ,, from 7 to 12 in.	,,	0 75
452	,, copper, up to 3 in.	,,	0 25
453	,, ,, from 4 to 6 in.	,,	0 50
454	Wreaths, prize giving	100	0 25
455	,, brides'	doz.	2 00
456	,, first communion	,,	1 00
457	,, funeral	*ad val.*	20 %
458	Pads, for portmanteaus	doz.	2 00
459	Onshions, leather or stuff	each	0 50
460	Knives: hunting	doz.	2 00
461	,, table, fine	,,	0 75
462	,, for ordinary table use	,,	0 30
463	,, common, table	,,	0 15
464	Weed hooks	,,	0 30
465	Knives: above 12 in.	,,	3 00
466	,, coopers'	,,	0 75
467	Daggers	,,	3 00
468	Cutlasses	,,	1 50
469	Lids, brass or composition wire	,,	0 50
470	Blankets: cotton mixed with silk	each	1 50
471	,, quilted and worked, fine	,,	1 00
472	,, the same, ordinary	,,	0 50
473	,, wool or cotton	,,	0 25
474	Covers for holsters	pair	0 50
475	Chalk, in boxes, containing 141 sticks each	box	0 01
476	Riding whips, whalebone	doz.	2 00
477	,, wood	,,	1 00
478	Cravats of any stuff	,,	1 00
479	Pencils, drawing, and for office use	gross	0 25
480	,, slate	1,000	0 50
481	,, carpenters'	gross	0 50
482	Crucibles	doz.	1 00
483	Riddles	,,	1 00
484	Jacks, hoisting	each	0 75
485	Horsehair	lb.	0 01
486	Hooks for tents	100	0 50
487	Hooks, copper, up to 3 in.	doz.	0 12
488	,, the same, above such sizes	,,	0 25
489	,, iron, up to 6 in	,,	0 25
490	,, the same, from 7 to 12 in.	,,	0 50
491	,, the same, above such sizes	,,	0 75
492	Crosses or crucifixes: copper, medium and small	100	0 25
493	,, the same, large	,,	0 50
494	,, bone or ivory	doz.	0 25
495	Crosses: marble	each	0 25
496	,, bronze, or iron	lb.	0 02
497	Cruppers	doz.	3 00
498	Pitchers ("*Alcarazas*")	,,	1 00

(3) Suits for children can be worn between the ages of 5 and 12 years; or boys between the ages of 13 and 18 years.

Nos.	Goods.		Duties. National Currency. G. C.
499	Spoons: silver	lb.	2 00
500	,, electro plated	doz.	1 00
501	,, ,, ,, coffee	,,	0 50
502	,, ,, ,, soup	each	0 30
503	,, "Ruolz"	doz.	0 50
504	,, ,, coffee	,,	0 25
505	,, ,, soup	each	0 15
506	,, hammered iron	gross	0 50
507	,, of tin or tinned metal	,,	0 50
508	Leathers, flat	doz.	0 50
509	Leather, tanned	doz. sides	2 00
510	Spur straps	,,	0 50
511	Kitchen stoves, wrought or cast iron	100 lbs.	2 50
512	Copper	,,	1 00
513	Tooth picks	1,000	1 00
514	Tubs and jugs: tin plate, sheet iron, faience, porcelain	doz.	1 50
515	Slabs: tin plate, or sheet iron	100 lbs.	2 00
516	,, wooden	foot	0 25
517	Demijohns, empty: from 1 to 3 gallons	each	0 01
518	,, above 3 gallons	,,	0 06
519	Checkerboards: inlaid with ivory or ebony	,,	2 00
520	,, common wood	,,	0 25
521	Decameters	,,	0 25
522	Cotton tow for machines	100 lbs.	0 50
523	Masonic decorations	*ad val.*	20 %
524	Thimbles: sewing, tone, copper, iron	gross	0 15
525	Dice	doz.	1 50
526	Thimbles, sailmakers' and tailors'	,,	0 06
527	Lace or insertions: silk, of all sizes	ell	0 15
528	,, ,, linen, linen and cotton, or cotton, up to 2 in. in width	,,	0 01
529	,, ,, from 2 to 3 in. in width	,,	0 02
530	,, ,, from 3 to 4 in. ,,	,,	0 05
531	,, ,, from 4 to 6 in. ,,	,,	0 06
532	Lace imitation Valenciennes and ornaments of cotton for dresses up to 1 in. in width	12 ells	0 03
533	,, from 1 to 2 in.	,,	0 05
534	,, from 2 to 3 in.	,,	0 10
535	Shirt fronts: linen, batiste, cotton, &c.	doz.	1 50
536	Dominoes	set	0 50
537	Staves	100	1 00
538	Sugar plums, of all kinds	lb.	0 06
539	Sword knots: gold or silver, for superior officers	each	0 50
540	,, ,, gold or silver, for inferior officers	,,	0 25
541	,, ,, silk	doz.	0 50
542	,, ,, woollen, linen or cotton	,,	0 20
543	Sheets, calico or cotton	each	0 40
544	,, linen, without embroidery	,,	0 75
545	,, linen, with embroidery	,,	1 50
546	Drugs or pharmaceutical products	*ad val.*	10 %
547	Mineral and medicinal waters	doz. bottles	0 30
548	Scarfs, gros or petit grains	each	1 00
549	,, silk, cotton, lace, &c.	,,	0 50
550	Ladders: up to 6 feet in height	,,	1 00
551	,, above 6 feet	,,	1 50
552	Strainers: copper	doz.	0 60
553	,, iron, sheet iron, &c.	,,	0 30
554	Fret saws	,,	2 00
555	Elastics: garter	ell	0 02
556	,, boot	,,	0 04
557	Boot trees	pair	0 50
558	Ferrules, cast-iron, gilt or silvered	,,	1 00
559	,, cast-iron, common	,,	0 03
560	Vamps, boot and shoe	12 pairs	2 00
561	Punches ("*emporte pièces*")	doz.	0 50
562	Incense	lb.	0 05
563	Anvils	100 lbs.	0 50
564	Ink, in fancy jars ("*potiches*") or in bottles	doz.	1 00
565	,, in small bottles ("*pobans*") or in flasks for school children	,,	0 12
566	,, coloured, in small flasks	,,	0 50
567	,, for marking clothes	,,	2 00
568	,, printing	lb.	0 05
569	Inkstands, for school children	doz.	0 25
570	,, of all other kinds	,,	1 00
571	Signboards of all sizes	each	2 00
572	Funnels, copper	lb.	0 15
573	,, tin plate or sheet iron	doz.	1 50
574	Keyhole guards of all kinds	,,	0 25
575	Envelopes, letter, with heading	1,000	1 50
576	,, without heading	,,	1 00
577	Epaulets, fine gold, for superior officers	pair	3 00
578	,, silver, for superior officers	,,	1 50
579	,, imitation gold or silver, for superior officers	,,	1 00
580	,, fine gold or silver, for inferior officers	,,	1 00
581	,, imitation gold or silver, for inferior officers	,,	0 50
582	,, linen, wool or cotton	12 pairs	1 00
583	Swords mounted with gold, silver, gilt or silvered copper	each	1 50
584	Spurs: gilt or silvered copper	12 pairs	3 00
585	,, iron or copper, washed, plated or polished	,,	0 50
586	Cast nets for fishing	each	0 25
587	Pins	12 sheets of 400 pins	0 10
588	Hairpins of wood, horn, celluloid	doz.	0 10
589	,, of iron	lb.	0 05
590	Sponges, toilet	,,	0 50
591	,, horse	,,	0 10
592	Squares, iron	each	0 05
593	,, wooden	,,	0 10
594	,, surveyors'	,,	0 50
595	Steps, wrought or cast iron	100 lbs.	1 50
596	,, wooden	*ad val.*	40 %
597	Fastenings, iron, large, for doors and windows	doz.	0 25
598	,, ,, medium and small	,,	0 10
599	Spirits of wine	gall.	0 50
600	,, ,, for cabinet-makers	,,	0 25
601	Essence, turpentine	,,	0 12

IMPORT DUTIES—continued.

Nos.	Goods.	Duties. National Currency G. C.
602	Axles, wrought or cast-iron ..... 100 lbs.	1 00
603	Boot wipers of all kinds ..... doz.	1 00
604	Tin ..... 100 lbs.	2 00
605	Vices, large and medium ..... ,,	0 50
606	,, hand. and vices of wood ..... doz.	1 00
607	Labels, of all kinds 1,000	1 00
608	Oakum ..... 100 lbs.	1 00
609	Stirrup, fine ..... pair	0 30
610	,, common ..... 12 pairs	1 00
611	Currycombs ..... doz.	0 30
612	Stirrup leathers ..... 12 pairs	2 00
613	Cases, instrument ..... *ad val.*	20 %
614	,, cigar and cigarette ..... doz.	0 25
615	Fans, fine, silk stuff or ivory ..... ,,	2 00
616	,, ordinary, common stuff or best paper ..... ,,	1 00
617	,, common, of painted paper or palm leaf ..... ,,	0 25
618	Meat extract in small pots or tins ..... ,,	0 50
619	Crockery ware, in hampers, cases and bundles from 1 to 3 feet long by 1 to 3 feet wide and 1 to 3 feet high ..... each	3 00
620	,, in hogsheads of 2 cubic mètre ..... ,,	6 00
621	,, loose ..... doz.	0 12
622	Ridgings ..... 100 lbs.	1 00
623	Lanterns, carriage, ship, &c. ..... pair	1 00
624	,, large ..... each	0 50
625	,, medium and small ..... doz.	0 50
626	Flour, wheaten ..... barrel of 200 lbs.	1 50
627	,, maize	3 00
628	Collars ..... doz.	1 00
629	Windows, wooden ..... pair	3 00
630	,, wrought or cast iron ..... 100 lbs.	2 00
631	Iron in bars, pigs and sheets ..... ,,	0 60
632	Irons, smoothing ..... 12 pairs	1 00
633	,, plane ..... doz.	0 25
634	Horseshoes ..... 12 pairs	1 00
635	Irons, smoothing, for hatters and tailors ..... ,,	1 25
636	Tin plate in sheets ..... 100 lbs.	0 75
637	Tin plate articles not specially mentioned ..... *ad val.*	20 %
638	Wrought iron (unenumerated articles of) ..... 100 lbs.	1 00
639	Felts for shabracks up to 4/4 ..... ell	0 25
640	Fireworks of all kinds ..... *ad val.*	20 %
641	Hoop iron ..... 100 lbs.	0 75
642	Hoop wood ..... 100 feet	1 50
643	Twine ..... lb.	0 03
644	Fichus, pelerines, capes ("*colleretes*") of cloth, woollen stuffs ..... doz.	3 00
645	,, muslin, lace ..... ,,	6 00
646	,, silk trimmed or not with lace ..... ,,	12 00
647	Thread, cotton, on reels (1) ..... lb. of thread	0 06
648	,, silk ..... ,,	0 15
649	,, in balls ..... ,,	0 05
650	,, white for embroidering ..... ,,	0 02
651	,, sailmakers, for fishing nets, or shoemakers ..... ,,	0 03
652	,, Sainte-Claire (woollen yarn), for tapestry ..... ,,	0 05
653	Wire, brass or iron ..... ,,	0 05
654	Snaffles for bridles ..... each	0 10
655	Screw plates ..... ,,	0 20
656	Vials, empty 100	0 20
657	Filters ..... each	0 25
658	Beams, carriage ..... ,,	1 00
659	Flowers: artificial, made up into ornamental bouquets with flower-pot covers ..... ,,	2 00
660	,, in bouquets or garlands .. doz. garlands or bouquets	3 00
661	Foils, fencing, mounted or not ..... pair	0 25
662	Tufts for the military ..... ,,	0 40
663	Hay (and other fodder) ..... bale	0 30
664	Fountains (for toilet) ..... each	1 00
665	Holsters ..... pair	3 50
666	Blocks of wood or iron for hatters ..... doz.	2 00
667	Lasts, shoe ..... 12 pairs	3 00
668	Trimmings representing lightning for apparel ..... ,,	0 40
669	Whips, carriage ..... doz.	4 00
670	Forks: silver ..... lb.	2 00
671	,, plated ..... doz.	1 00
672	,, "Ruolz" ..... ,,	0 50
673	,, tin or tinned metal ..... gross	0 50
674	,, hammered iron ..... ,,	0 50
675	Fringes: silk ..... ell	0 06
676	,, cotton ..... ,,	0 02
677	,, gold or silver ..... ,,	0 10
678	Cheese of all kinds ..... lb.	0 04
679	Fruits: dried ..... ,,	0 02
680	,, in brandy, in syrup, in their juice, &c. .. 12 flasks	1 50
681	,, preserved in vinegar ..... ,,	1 00
682	Empty casks, up to 15 gallons capacity ..... each	0 10
683	Gallons (measures): of copper, of all sizes ..... ,,	0 50
684	,, tin plate ..... ,,	0 25
685	Galloons: fine gold, imitation gold or silver, less than 12 lines ..... ell	0 20
686	,, the same, 12 to 18 lines ..... ,,	0 40
687	,, the same, more than 18 lines ..... ,,	0 60
688	,, silk, silk and cotton, less than 18 lines ..... ,,	0 08
689	,, the same, 18 lines and more ..... ,,	0 10
690	,, woollen ..... ,,	0 03
691	Edgings, in twists and in gold or silver galloons ..... each	0 25
692	Gloves: skin, for men and women ..... 12 pairs	1 50
693	,, skin, for boys, girls and children ..... ,,	1 00
694	,, woollen, linen or cotton ..... ,,	0 40
695	,, military and fencing ..... pair	0 25
696	,, silk, for men and women ..... 12 pairs	1 00
697	,, silk, for boys, girls and children ..... ,,	0 50
698	Fittings for coffins (crosses, handles, plates) ..... doz.	0 50
699	Trimmings representing grenades of fine gold or silver doz.	0 50
700	,, ,, imitation gold or silver ..... ,,	0 40
701	Gasogens ..... each	0 25
702	Game bags ..... ,,	0 25
703	Cartridge boxes of all kinds ..... doz.	1 00
704	Waistcoats, flannel, woollen, cotton, &c. ..... ,,	3 00
705	Cloves ..... lb.	0 05
706	Glass, plate, framed or not, from 16 inches in height. sq. inch	0 01
707	Tassels of gold or silver, with or without fringes ..... pair	0 50
708	Globes or spheres, geographical ..... each	0 50
709	,, ,, lamps ..... doz.	1 00
710	India-rubber erasers, pencil or ink ..... ,,	0 05
711	Strap hinges: copper ..... lb.	0 05
712	,, ,, iron: of 6 in. and less ..... 12 pairs	0 50
713	,, ,, ,, from 7 to 12 in. ..... ,,	0 75
714	,, ,, ,, from 13 to 18 in. ..... ,,	1 00
715	,, ,, ,, above 18 in. ..... ,,	1 50
716	Tar ..... barrel	1 00
717	Gouges, carpenters' ..... doz.	0 30
718	Ourbs (bits) for bridles ..... ,,	1 00
719	Seed, canary ..... 100 lbs.	1 00
720	Graphometers ..... each	1 00
721	Knife erasers for office use ..... doz.	0 50
722	Scrapers for ships ..... ,,	1 00
723	Engravings, untramed, medium and small ..... ,,	0 12
724	,, large ..... ,,	0 25
725	Hawkbells ..... gross	0 10
726	Gridirons ..... doz.	3 00
727	Railings of cast or wrought iron for fences ..... 100 lbs.	2 00
728	Gaiters of any stuff ..... doz.	3 00
729	Axes ..... ,,	1 00
730	Hatchets ..... ,,	0 75
731	Hammocks of any stuff ..... each	1 00
732	Fishhooks 1,000	0 50
733	Herrings, smoked ..... box	0 06
734	Herrings ..... barrel	1 50
735	Harness, common, carriage ..... set	3 00
736	,, rich, carriage ..... ,,	5 00
737	,, ox cart ..... ,,	2 00
738	Beans ..... barrel	1 00
739	Gorgets ..... each	0 25
740	Haversacks ..... doz.	1 00
741	Hoes ..... ,,	0 25
742	Puffs ..... ,,	0 25
743	Covers (housings) with gold or silver braid ..... each	2 00
744	,, with silk and linen braid ..... ,,	1 00
745	,, cotton ..... ,,	0 30
746	,, piano and sofa ..... ,,	1 00
747	,, chair and arm-chair ..... doz.	4 00
748	Oils: olive, in casks ..... gall.	0 20
749	,, the same in bottles ..... 12 bottles	0 50
750	,, the same otherwise than in bottles ..... 12 litres	0 75
751	,, petroleum (kerosene) ..... gall.	0 05
752	,, linseed ..... ,,	0 12
753	,, harness ..... ,,	0 12
754	,, pork and other for lubricating machines ..... ,,	0 10
755	Oysters in small boxes, in tins or pots ..... doz.	0 25
756	Pictures: unframed 100	1 00
757	,, small and medium, framed ..... ,,	1 00
758	,, large, framed ..... doz.	0 50
759	Printed matter (forms, &c.) 100	1 00
760	Indigo ..... lb.	0 05
761	Medical and surgical instruments ..... *ad val.*	10 %
	Musical instruments:	
762	Accordions ..... each	0 25
763	Altos ..... ,,	1 00
764	Baritones ..... ,,	1 50
765	Tambourines ..... ,,	0 25
766	Basses ..... ,,	1 50
767	Bassoons ..... ,,	0 50
768	Musical boxes ..... ,,	1 00
769	Bugles ..... ,,	1 50
770	Castenets ..... doz.	1 00
771	Clarions ..... each	0 50
772	Clarinets ..... ,,	1 50
773	Contre-altos ..... ,,	1 00
774	Contrabasses ..... ,,	1 50
775	Hunting horns ..... ,,	1 00
776	Cornets *à* piston ..... ,,	1 50
777	Cymbals ..... pair	0 50
778	Tuning forks ..... each	0 10
779	Flageolets, copper ..... ,,	0 50
780	,, tin plate, for children ..... doz.	0 25
781	Fifes ..... each	0 25
782	Flutes ..... ,,	1 00
783	Gramophones ..... ,,	1 00
784	Bass drums ..... ,,	1 50
785	Guitars ..... ,,	1 00
786	Harmonicas ..... ,,	0 25
787	Oboes ..... ,,	1 00
788	Harmoniums ..... ,,	3 00
789	Harps ..... ,,	10 00
790	Mandolines ..... ,,	1 00
791	Ophicleides ..... ,,	1 50
792	Church organs ..... ,,	1 00
793	Barrel organs ..... ,,	3 00
794	Small drums ..... ,,	1 00
795	Phonographs ..... ,,	1 00
796	Pianos ..... ,,	10 00
797	Saxophones ..... ,,	2 00
798	Drums ..... ,,	1 00
799	Triangles ..... ,,	0 25
800	Trombones ..... ,,	1 50
801	Trumpets ..... ,,	0 50
802	Violins, violoncellos ..... ,,	1 00
803	Clasp knives ..... doz.	0 25
804	Leggings ..... pair	0 25

(1) A gross of thread of 300 yards weighs 4 lbs. net.

Nos.	Goods.		Duties. National Currency. G. C.
805	Hams	lb.	0 02
806	Venetian blinds, wooden	pair	2 00
807	Jars containing goods	each	0 25
808	,, empty	,,	0 50
809	Hip suspenders	doz. pairs	0 50
810	Garters	,,	0 50
811	Toys of all kinds	*ad val.*	20 %
812	Opera and marine glasses	each	0 50
813	Skirts of any stuff	,,	2 00
814	Petticoats of any stuff	,,	1 50
815	Képis for superior officers	doz.	6 00
816	,, for inferior officers	,,	3 00
817	,, for the troop	,,	1 50
818	Laces, silk	,,	0 08
819	,, linen or cotton for shoes	12 pairs	0 05
820	Condensed milk, in small tins	12 tins	0 50
821	Lamps, complete, standing or hanging and so-called bracket lamps, fine	each	2 00
822	,, the same, ordinary	,,	1 00
823	,, common, standing	,,	0 50
824	,, ,, medium	doz.	2 00
825	,, ,, small	,,	1 00
826	Tongues: smoked	,,	0 50
827	,, in brine	barrel	0 75
828	Lanterns, large	doz.	2 00
829	,, medium and small	,,	1 00
830	,, venetian, of all sizes	100	1 00
831	Layettes	each	2 00
832	Fishing lines	lb.	0 04
833	Files	doz.	0 30
834	Books: bound, of all sizes	each	0 03
835	,, stiff-covered	,,	0 02
836	,, stitched	,,	0 01
837	,, music, bound	,,	0 15
838	,, music, stiff covered or stitched	,,	0 10
839	,, bill of exchange	100 sheets	1 00
840	Telescopes	each	0 50
841	Latches	doz.	0 50
842	Spyglasses, quizzing glasses, spectacles: gold mounted	each	1 00
843	Silver	,,	0 50
844	Ivory, tortoise shell	,,	0 50
845	Gilt or silvered copper	doz.	1 50
846	Nickelled or iron mounted	,,	0 50
847	Trenching shovels	,,	0 40
848	Magnifying glasses	each	0 25
849	Chandeliers	*ad val.*	20 %
850	Macaroni	lb.	0 03
851	Machines, sewing, single thread	each	0 10
852	,, ,, double thread	,,	0 20
853	,, ,, with table	,,	0 50
854	Maize in the grain	barrel	2 00
855	Trunks, empty, of all sizes	each	0 75
856	,, containing goods	,,	0 25
857	,, small, leathern, wooden, &c.	,,	0 50
858	Handles: axe, crowbar, &c.	doz.	1 00
859	,, awl	gross	0 50
860	Machettes (cutlasses), wooden or horn handles	doz.	0 30
861	,, long (swords)	,,	4 00
862	Cuffs, shirt, of any stuff	,,	1 00
863	Roundabouts (game of)	set	10 00
864	Manikins	each	1 00
865	Lard	100 lbs.	1 50
866	Mantillas of muslin, lace, for ladies and girls	each	1 25
867	Silk and lace, for ladies and girls	,,	2 00
868	Mackerel	barrel	1 50
869	Marble: slabs for chests of drawers, sideboards, tables and other pieces of furniture	each	1 00
870	,, for tombstones, 6 to 7 feet long, carved	,,	3 00
871	,, the same, plain	,,	2 00
872	,, from 3 to 4 ft. long, carved	,,	1 00
873	,, the same, plain	,,	0 50
874	,, above 3 feet, carved or not	,,	0 25
875	Skillets, wrought or cast iron	100 lbs.	1 00
876	,, tin plate or sheet iron	doz.	2 00
877	Hammers	,,	0 40
878	Masks: fencing	pair	0 20
879	,, carnival, cardboard	doz.	1 00
880	,, the same, oilcloth or iron wire	,,	2 00
881	Sledge-hammers	,,	1 50
882	Mattresses, large	each	3 00
883	,, medium and small	,,	1 50
884	Masts, ships': medium and small	,,	1 00
885	,, large	,,	2 00
886	Bits, brace	doz.	0 25
887	Bradawls	,,	0 12
888	Wicks, lamp	gross	0 25
889	,, the same, in lengths	100 ells	1 00
890	Medals, copper, for rosaries	100	0 25
891	Medicines of all kinds	*ad val.*	10 %
	Furniture:		
892	Wardrobes: mahogany, walnut, bamboo, and other valuable woods, with mirror	each	15 00
893	,, without mirror	,,	10 00
894	,, common wood or oak	,,	5 00
895	Benches	,,	3 00
896	Cradles: osiers	,,	0 50
897	iron, mahogany, walnut	,,	1 00
898	common wood	,,	0 50
899	Bookcases: mahogany, walnut and other valuable woods	,,	8 00
900	,, common wood	,,	4 00
901	Bidets, complete, fine	,,	4 00
902	common	,,	1 00
903	Billiard tables	,,	25 00
904	Sideboards: mahogany, walnut and other valuable woods	,,	10 00
905	,, common wood	,,	5 00
906	Desks: mahogany, walnut or other valuable woods	each	8 00
907	,, oak or common wood	,,	4 00
908	Folding chairs with stuffed seats and springs	,,	1 00
909	the same of iron	,,	0 50
910	the same of iron, with cloth seat	,,	0 50
911	Sofas of any wood: covered with horsehair, morocco or silk	,,	5 00
912	with straw or rattan seats	,,	2 00
913	*Causeuses*: with straw seats	,,	2 00
914	with stuffed seats	,,	3 00
915	Chairs: for children, fine	doz.	3 00
916	the same, common	,,	2 50
917	American and those called "Marseilles" with seats of straw, wood or rattan	,,	2 00
918	Fine: walnut, mahogany and other valuable woods	,,	4 00
919	Stuffed	,,	8 00
920	Night stools of painted wood, for children	,,	1 25
921	Long	each	0 75
922	Rocking	,,	0 50
923	*Divans*	,,	3 00
924	Corner brackets, walnut, mahogany and other wood: up to 2 feet in height	,,	0 50
925	above this height	,,	0 75
926	Etagères, wooden, of all kinds	,,	0 25
927	Arm chairs with seats of horsehair, morocco, gilt or not	,,	1 50
928	with seats of straw, mahogany, walnut or other valuable woods	,,	1 00
929	common wood	,,	0 75
930	fine, for children	doz.	1 25
931	common, for children	,,	1 25
932	folding, of all kinds	each	0 75
933	Larders, wood and iron wire: large	,,	2 00
934	medium and small	,,	1 00
935	Guéridon tables of valuable woods, with or without marble slab, &c.: large	,,	3 00
936	small	,,	1 50
937	Washstands	,,	2 50
938	Beds: carved or channelled with cornices	,,	10 00
939	,, mahogany, walnut or other valuable woods	,,	8 00
940	,, oak, plain	,,	6 00
941	,, fir or pitchpine	,,	4 00
942	,, iron, large	,,	3 00
943	,, iron, medium and small	,,	1 50
944	,, for children, of all kinds	,,	1 50
945	,, camp	,,	1 00
946	Coat racks	,,	0 10
947	Towel horses	,,	0 10
948	Hat and cane racks with or without mirror	,,	1 00
949	Prie-Dieu	,,	0 30
950	Desks, school	,,	1 00
951	Tables: mahogany, walnut or other woods, extension or toilet	,,	5 00
952	with marble top, for drawing rooms, mahogany, walnut and other valuable woods	,,	3 00
953	Sap, without marble top, for drawing rooms	,,	1 00
954	bracket, walnut, mahogany or other woods	,,	3 00
955	night	,,	1 50
956	Stools, foot	doz.	1 50
957	piano and office	each	0 50
958	Plate racks	,,	2 00
959	Grindstones	doz.	0 25
960	Mirrors, mounted on cardboard or wooden veneers up to 2 in. in length or diameter	,,	0 02
961	,, from 2 to 3 in.	,,	0 03
962	,, from 3 to 5 in	,,	0 05
963	,, from 5 to 8 in.	,,	0 25
964	,, from 8 to 12 in.	,,	0 50
965	,, framed, from 7 to 10 in. by 12 to 15 in.	,,	1 50
966	Mittens for girls and children	,,	0 25
967	Tombstones	each	10 00
968	Watches, gold	,,	2 00
969	,, silver	,,	1 00
970	,, copper, steel, iron, nickel	,,	0 25
971	Bits, plated	doz.	3 00
972	,, non-plated and other kinds	,,	2 50
973	Mortars: marble with or without pestle	,,	2 00
974	,, copper ,,	lb.	0 10
975	,, iron ,,	,,	0 04
976	Codfish	100 lbs.	1 40
977	Kerchiefs for the head, linen, linen and cotton, embroidered	doz.	3 00
978	,, unembroidered	,,	1 50
979	,, cotton, white or coloured, hemmed	,,	0 50
980	,, unhemmed	,,	0 30
981	,, Madras, genuine	,,	1 50
982	,, imitation Madras	,,	0 30
983	,, blue, called "*faux romals*"	,,	0 20
984	Pocket-handkerchiefs: silk or silk and cotton	,,	1 50
985	,, batiste, embroidered or not	,,	0 75
986	,, linen, linen and cotton, cotton, hemmed	,,	0 40
987	,, unhemmed	,,	0 30
988	,, small, of cotton, printed, unhemmed	,,	0 20
989	,, ("*Faux foulards*") of cotton	,,	0 30
990	,, foulards of cotton	,,	0 30
991	,, silk, silk and cotton	,,	1 50
992	Moulds of all kinds	,,	1 00
993	Mills: pepper and coffee	,,	1 00
994	Mouldings, wooden, for houses	*ad val.*	50 %
995	,, sheet metal, for houses	,,	20 %
996	Mosquito nets, of muslin	each	1 00
997	,, of guipure, lace, &c.	,,	2 00
998	Mustard in pots or "*pobins*"	doz.	1 00
999	Mustard pots: glass	,,	0 20
1000	,, crystal and metal	,,	0 50
1001	Nutmegs	lb.	0 05
1002	Muzzles	doz.	0 50

IMPORT DUTIES—continued.

Nos.	Goods.	Duties. National Currency. G. C.
1003	Tablecloths, damasked: linen or linen and cotton, for up to 12 covers ... each	0 50
1004	" the same for 12 to 24 covers ... "	0 75
1005	" damasked cotton, for 12 to 24 covers ... "	0 30
1006	" the same, for less than 12 covers ... "	0 20
1007	Matting, straw, in large pieces of 1/4 and upwards ... ell	0 20
1008	" under these sizes ... "	0 15
1009	" 3 feet by 6 feet ... each	0 12
1010	" above these sizes ... "	0 25
1011	Cases, complete: sewing, large ... "	1 00
1012	" the same, small and medium ... "	0 50
1013	" for men, large ... "	2 00
1014	" the same, medium and small ... "	1 00
1015	Lampblack ... lb.	0 01
1016	Animal black ... 100 lbs.	0 75
1017	Hazelnuts ... barrel	0 75
1018	Nougat ... lb.	0 06
1019	Ochre ... 100 lbs.	1 00
1020	Eyelets, shoe ... 1,000	0 12
1021	Onions ... 100 lbs.	1 00
1022	Birds, stuffed, and birds' wings for hats ... doz	0 25
1023	Olives ... 12 *pobans*	0 20
1024	Sunshades: silk, for girls and ladies ... each	0 60
1025	" silk, for children ... "	0 40
1026	" alpaca and other woollen stuffs, for girls and ladies ... "	0 30
1027	" alpaca, wool or cotton, for children ... "	0 10
1028	" cotton ... "	0 20
1029	Pillows ... "	0 50
1030	Imitation gold in leaves ... 100 leaves	1 00
1031	Church ornaments ... *ad val.*	10 %
1032	Rattan straw ... lb.	0 02
1033	Spangles, real gold or silver ... "	0 75
1034	" imitation gold or silver ... "	0 50
1035	Wafers ... "	0 12
1036	Pallettes, painters': ivory ... doz.	0 25
1037	" various wood ... "	0 12
1038	Baskets: empty, of all sizes ... "	2 00
1039	" small, with handles, assorted ... "	0 50
1040	Paper, sand ... 100 sheets	0 20
1041	" drawing, plan, chart ... "	1 00
1042	" foolscap ... ream	0 50
1043	" for school children ... "	0 10
1044	" letter: large ... "	0 40
1045	" " medium and small ... "	0 20
1046	" duplicating ... "	0 20
1047	" packing ... "	0 10
1048	" printing: for newspapers, pamphlets, posters ... "	0 15
1049	" invoice and form, with heading ... "	2 00
1050	" " without heading ... "	0 50
1051	" parchment ... 100 sheets	2 00
1052	" waterproof ... "	0 25
1053	" blotting ... "	0 25
1054	" music, ruled ... "	0 25
1055	" cigarette, in booklets ... 100 booklets	0 50
1056	" painted: fine, from 6 to 8 ells ... roll	0 10
1057	" ordinary, from 6 to 8 ells ... "	0 05
1058	Umbrellas and parasols: silk, of all sizes ... each	0 60
1059	" alpaca and other woollen stuffs ... "	0 30
1060	" cotton ... "	0 20
	Perfumery:	
1061	Cosmetics ... doz	0 25
1062	Toilet waters, in 1/4 flasks ... "	0 50
1063	Quinine water, in 1/4 flasks ... "	0 40
1064	Eau de Cologne and lavender water: in decanters, litres or bottles ... "	1 00
1065	The same waters, in flasks or *pobans* ... "	0 50
1066	Florida water ... 12 half bottles	0 25
1067	Essences and extracts of all kinds, in small flasks ... doz.	1 20
1068	Oils of all kinds for the hair or beard ... "	0 25
1069	Pomades of all kinds: in small pots ... "	0 25
1070	" in large pots ... "	0 50
1071	Rice powder ... lb.	0 02
1072	Tooth powder ... 12 boxes	0 40
1073	Toilet soap ... doz.	0 25
1074	Braids gold or silver ... pair	0 10
1075	Razor strops ... doz.	0 50
1076	Various alimentary pastes ... lb	0 03
1077	Pastiles (bonbons) ... "	0 06
1078	Hides or skins: cow ... doz.	6 00
1079	" calf, varnished ... "	3 00
1080	" " waxed ... "	2 00
1081	" sheep, white or chamois ... "	0 50
1082	" pig ... "	3 00
1083	" morocco leather ... "	1 00
1084	" imitation morocco ... "	0 50
1085	" deer or chamois ... each	0 30
1086	" waxed, not specified ... "	0 30
1087	Combs: ivory or tortoise shell, for chignons ... doz.	4 00
1088	" small, imitation tortoise shell, for chignons ... "	0 50
1089	" fine, horn, buffalo and imitation tortoise shell, for cleaning and dressing ... "	1 00
1090	" the same, ordinary ... "	0 50
1091	" common ... "	0 25
1092	" horse ... "	0 50
1093	Paints ... lb.	0 02
1094	" in balls ... "	0 05
1095	" compound and prepared ... gall.	0 15
1096	Shovels: iron ... doz.	0 75
1097	" wood ... "	0 40
1098	Plush: silk, for hats ... ell	0 12
1099	" cotton ... "	0 06
1100	Clocks: fine, bronze, marble, &c. ... each	5 00
1101	" the same, ordinary ... "	2 00
1102	" wooden, metal, nickelled, large ... "	1 00
1103	" medium ... "	0 50
1104	" small, called alarum ... doz.	2 00

Nos.	Goods.	Duties. National Currency. G. C.
1110	Strap hinges: copper ... lb.	0 08
1106	" " iron: 6 in. and less ... 12 pairs	0 50
1107	" " from 7 to 12 in. ... "	0 75
1108	" " from 13 to 18 in. ... "	1 00
1109	" " from 19 in. and upwards ... "	1 50
1110	Imitation pearls ... *masse*	0 50
1111	Venetian blinds of wood: for doors and windows ... pair	2 00
1112	Aerometers ... doz.	0 50
1113	Fusees ... *ad val.*	20 %
1114	Barrels, water and alcohol: with wooden hoops ... gall.	0 01
1115	" iron hooped ... "	0 02
1116	Foot rules ... doz.	0 25
1117	Pigs' trotters and ears ... barrel	1 50
1118	Whetstones ... each	0 03
1119	Stones, filtering ... "	0 75
1120	" of all kinds, for building, paving and flooring ... 1,000	3 00
1121	Paint brushes ... doz.	0 50
1122	Pincers, goldsmiths' and shoemakers' ... "	0 40
1123	Nippers ... "	1 00
1124	Tongs, sugar ... "	0 50
1125	Picks (crowbars) ... "	1 00
1126	Pipes, smoking: Meerschaum and other, rich ... each	0 25
1227	" faience ... gross	0 25
1128	" wooden or clay ... "	0 50
1129	Eye screws for tents ... 100	0 50
1130	Boards of all kinds ... 1,000	2 50
1131	Trays, plated and those of *Ruolz*, up to 6 in. ... each	0 15
1132	" the same from 6 to 12 in. ... "	0 50
1133	" the same from 13 to 24 in. ... "	1 00
1134	" tin plate or painted tin plate, up to 12 in. ... doz.	0 10
1135	" the same, from 12 to 15 in. ... "	0 25
1136	" papier mâché, up to 12 in. ... "	0 50
1137	" the same, above that size ... "	1 00
1138	Plates, iron (for preparing cassava) ... each	0 20
1139	Plaster ... barrel	0 50
1140	Lead ... lb.	0 02
1141	Pens, quill ... 1,000	0 30
1142	" steel ... gross	0 10
1143	Feathers, hat ... doz.	1 00
1144	" for beds or pillows ... 100 lbs.	0 75
1145	Dusters, large and medium ... doz.	1 00
1146	" small ... "	0 50
1147	Plumes, military ... each	0 50
1148	Frying pans and sauce pans ... doz.	1 50
1149	Weights for scales, copper ... 100 lbs.	2 00
1150	" iron ... "	1 00
1151	Pepper of all kinds ... lb.	0 02
1152	Apples ... barrel	0 50
1153	Potatoes ... "	1 00
1154	" in small baskets ... each	0 20
1155	Pommels, saddle ... doz.	0 12
1156	Palms, sailmakers' ... gross	0 40
1157	Pumps, ships' ... each	2 00
1158	" well and garden ... "	1 00
1159	" copper, for sugar-cane brandy factories ... "	1 50
1160	" tin plate " " ... "	0 50
1161	" wooden ... "	0 25
1162	Pompons: gold or silver, for officers ... doz.	2 50
1163	" silk and silver ... "	1 00
1164	" woollen or cotton ... "	0 25
1165	Culverts, iron or steel, with accessories ... 100 lbs.	1 00
1166	Pork, pickled ... barrel	2 50
1167	Porcelain: opaque ... hogshead	6 00
1168	" fine and common ... each	0 03
1169	Cigar cases, of all kinds ... doz.	1 00
1170	Cigarette cases ... "	0 50
1171	Pencil cases: gold and silver ... each	0 25
1172	" " copper or composition metal, &c. ... doz.	0 30
1173	Hangers, sword ... each	0 25
1174	Portfolios: called "*à Ministre*" ... "	0 75
1175	Pocket books, 6 in. or more ... doz.	0 40
1176	" " less than 6 in. ... "	0 20
1177	Charcoal pencil cases, small, common, for school children ... "	0 10
1178	Cruet stands, wooden or tin plate, painted: without cruets ... each	0 15
1179	The same, with cruets ... "	0 30
1180	Liqueur and cruet stands, finely plated: with crystal bottles ... "	2 00
1181	The same, with glass bottles ... "	1 00
1182	Speaking tubes ... "	0 25
1183	Saddle racks, of all kinds ... "	0 25
1184	Watch stands ... doz.	1 00
1185	Pen holders: fine and fancy ... "	0 25
1186	" ordinary and common ... 100	0 25
1187	Knife rests: glass ... doz.	0 25
1188	" metal and crystal ... "	0 50
1189	Purses of all kinds ... "	0 50
1190	Doors: made of boards (shutters and screens) ... pair	2 00
1191	" wrought or cast iron ... 100 lbs.	2 00
1192	Ice pails of "*ruolz*" ... each	1 00
1193	Pots, drinking, tin plate ... doz.	0 50
1194	" garden, terra cotta, porcelain, wrought or cast iron, &c ... pair	0 50
1195	Potash ... 100 lbs.	0 75
1196	Crockery ware ... 12 pieces	0 25
1197	Powder, litharge, gold or silver ... lb.	0 08
1198	" iron ... "	0 03
1199	" seidlitz and soda water ... 12 boxes	0 60
1200	" baking ... lb.	0 01
1201	Bouquet vases, glass, porcelain, &c. ... each	0 05
1202	Pulleys: single, wooden, assorted sizes ... inch	0 01
1203	" double " " " ... "	0 02
1204	" copper ... lb.	0 10
1205	" iron ... "	0 05
1206	Dolls of all sizes ... *ad val.*	20 %
1207	Tarpaulins of all sizes ... each	1 00

Nos.	Goods.	Duties. National Currency. G. C.
1208	Paper weights … doz.	0 50
1209	Presses, printing, large … each	5 00
1210	,, medium … ,,	3 00
1211	,, small … ,,	1 50
1212	,, bookbinding, stamping, or trimming … ,,	1 00
1213	,, copying … ,,	1 00
1214	Chemical and pharmaceutical products … *ad val.*	10 %
1215	Plums and prunes … lb.	0 02
1216	Billiard cues … doz.	1 00
1217	Skittles … game	1 00
1218	Planes: with irons … doz.	0 75
1219	,, without irons … ,,	0 50
1220	Raisins … lb.	0 02
1221	Rasps … doz.	0 30
1222	Protractors: copper, ivory or horn …	0 60
1223	Razors … pair	0 30
1224	Rakes … each	0 12
1225	Rat-traps … doz.	0 50
1226	Chafing dishes … each	0 25
1227	Heaters for kitchen gardens … set of 4	1 00
1228	Registers, above 24 in. in width … each	1 50
1229	,, from 19 to 24 in. in width … ,,	1 00
1230	,, from 13 to 18 in ,, … ,,	0 30
1231	,, from 7 to 12 in. ,, … ,,	0 15
1232	,, smaller width than above … doz.	1 00
1233	Rules, office … ,,	0 30
1234	Resin … barrel	1 00
1235	Springs: carriage … *ad val.*	20 %
1236	,, watch … ,,	20 %
1237	Street lamps … each	0 50
1238	Curtains: muslin, guipure, lace, &c. … doz. pairs	2 00
1239	,, silk, satin … each	0 50
1240	,, silk, satin, called "*portières*" … ,,	1 00
1241	Reticules for ladies and girls … doz.	1 50
1242	"*Rigoises*" … ,,	0 25
1243	Rivets … 100 lbs.	1 50
1244	Rice … ,,	1 50
1245	Dresses: silk, or of any stuff for ladies and girls … each	3 00
1246	,, silk, or of any stuff for children … ,,	2 00
1247	Faucets, copper, for water … lb.	0 03
1248	,, wooden … doz.	0 25
1249	,, copper for large receptacles, pans, barrels … lb.	0 03
1250	,, lead or iron for the same … ,,	0 02
1251	Napkin rings: wooden, leather, metal, &c. … doz.	0 50
1252	Barbed wire … 100 lbs.	0 25
1253	Roasters … each	1 00
1254	Wheels: carriage or ox-cart … pair	2 00
1255	Casters: copper … doz.	0 40
1256	,, iron … ,,	0 25
1257	,, wooden … ,,	0 05
1258	Ribbons: silk, silk and cotton, satin, velvet, up to 1½ in. … ell	0 01
1259	,, the same, from 1½ to 3 in. … ,,	0 02
1260	,, the same, from 3 to 5 in. … ,,	0 04
1261	,, woollen, linen, linen and cotton, cotton … ,,	0 01
1262	Hour glasses … doz.	0 50
1263	Sabres: for officers … each	1 00
1264	,, cavalry and infantry … ,,	0 25
1265	Bags: osnaburg (*colette*) and other bagging cloth … 100	2 50
1266	,, travelling, moquette, with small valise … doz.	3 00
1267	,, the same, without valise … ,,	1 50
1268	,, travelling, of tissue, called ("*quatre fils*") … ,,	1 00
1269	,, pillow, empty … ,,	1 00
1270	,, game … ,,	0 75
1271	,, for school children … ,,	0 25
1272	Paper sacks, for groceries, of all sizes … 1,000	0 50
1273	Saddle bags … pair	2 00
1274	Travelling hand bags, of all sizes … doz.	1 00
1275	Saltcellars: glass … ,,	0 25
1276	,, metal … pair	0 25
1277	Girths … each	0 25
1278	,, in the piece … ell	0 03
1279	Sardines, in oil … doz. tins	0 50
1280	Sauces … 12 *pobans*	0 12
1281	Sausages … lb.	0 05
1282	Salmon … barrel	1 50
1283	,, in tubs … tub	0 20
1284	Soap … 100 lbs.	1 00
1285	Saws, assorted sizes … doz.	2 00
1286	Tubs: sheet iron, tin plate … ,,	1 00
1287	,, wooden … ,,	0 75
1288	,, leather … each	0 12
1289	Secateurs … doz.	0 50
1290	Drag-nets … each	1 00
1291	Sea salt, in grains … barrel	1 00
1292	,, pulverized … 100 lbs.	0 20
1293	Saddles, complete or not … each	6 00
1294	Billhooks … doz.	0 05
1295	Worms: copper … lb.	0 03
1296	,, tin … ,,	0 02
1297	Pruning knives … doz.	0 40
1298	Carving sets, plated, hollow, "*ruolz*" … set	0 50
1299	Locks: iron, for trunks … doz.	0 10
1300	,, iron, for drawers, sideboards and cupboards … ,,	0 20
1301	,, iron, for doors, up to 4 in. in width … ,,	1 20
1302	,, the same, above this size … ,,	1 50
1303	,, copper up to 6 in. in width … ,,	0 75
1304	,, the same, above this size … ,,	1 50
1305	Napkins: damasked, linen or linen and cotton … ,,	1 50
1306	,, damasked, cotton … ,,	0 50
1307	,, cotton … ,,	0 25
1308	,, ,, spongy … ,,	0 40
1309	Napkins: linen, linen and cotton … ,,	0 75
1310	Brief bags, for lawyers, &c … each	0 50
1311	Bags for school children … doz.	0 25
1312	Pigs' bristles for shoemakers … lb.	0 10
1313	Bed springs … each	0 50
1314	Bran … barrel	0 30

Nos.	Goods.	Duties. National Currency. G. C.
1315	Tasters, tin plate … doz.	0 50
1316	Ice-making apparatus … each	0 25
1317	Bellows: smiths' or butchers' … ,,	1 00
1318	,, kitchen … doz.	1 00
1319	Mouse traps … ,,	0 25
1320	Dish rests: straw … ,,	0 12
1321	,, metal … ,,	0 25
1322	Cassocks … each	1 00
1323	Statues, plaster, 2 feet in height and above … ,,	0 75
1324	,, the same, under 12 in. in height … ,,	0 50
1325	,, marble or bronze … *ad val.*	20%
1326	,, statuettes of all kinds … ,,	20%
1327	Blinds … each	0 50
1328	Sugar: candy, apple and barley … lb.	0 06
1329	,, refined … ,,	0 03
1330	Tallow candles … ,,	0 02
1331	Machine grease … ,,	0 01
1332	Tobacco of all kinds … ,,	0 20
1333	Snuff boxes, gold … each	1 00
1334	,, silver, tortoise shell … ,,	0 50
1335	,, leather, wood, tin, lead or horn … doz.	0 25
1336	Oil paintings, and lithographed pictures up to 12 in. in length … each	1 00
1337	,, above that size … ,,	2 00
1338	Pillow cases of all kinds … doz.	3 00
1339	Flour bolters … ,,	1 00
1340	Billiard cloths … each	4 00
1341	Rugs, 3 feet or less in width by 6 in length … ,,	1 00
1342	,, smaller size … ,,	0 75
1343	Carpets, from 4 to 6 feet by 6 to 8 … ,,	3 00
1344	,, larger sizes … ,,	6 00
1345	Table covers, moquette or other printed tissues … ,,	1 25
1346	,, oilcloth, of 4/4 and less … doz.	1 00
1347	Rugs of bear, buffalo, tiger, lion and other animal skins, each	1 50
1348	,, oilcloth for floors from 4 to 6 feet by 6 to 8 … ,,	3 00
1349	,, linoleum, and those of moquette up to 36 in. in width … ell	0 25
1350	Sash bolts: copper … doz.	1 00
1351	,, iron … ,,	0 50
1352	Augers … ,,	0 25
1353	Telescopes … each	3 00
1354	Nippers … ,,	0 05
1355	Tents … ,,	1 00
1356	Earthenware … 12 pieces	0 12
1357	Pigs' heads … barrel	1 50
1358	Headstalls … each	0 25
1359	Teats … doz.	0 10
1360	Tea, Chinese … lb.	0 02
1361	Boot tops or legs … 12 pairs	1 00
1362	Hammer-hatchets … doz.	1 00
1363	Mugs ("*timbales*") of metal (called composition) … each	0 10
1364	Stamps, engraved or stamped, seals: copper or iron … ,,	0 25
1365	,, rubber or wooden … ,,	0 10
1366	Boot loops … 12 ells	0 01
1367	Bootjacks … doz.	1 00
1368	Cork screws … ,,	0 50
	Tissues:	
1369	Alpaca, up to 30 in. … ell	0 08
1370	Basin, of 26 to 30 in. … ,,	0 06
1371	Under 26 in. … ,,	0 04
1372	Batiste: linen, of 30 in. and less … ,,	0 10
1373	Cotton (called nainsook batiste), of 30 in. and less … ,,	0 06
1374	Bombazine: silk, wool and other stuffs of same description, of 30 in. and less … ,,	0 08
1375	Wool or cotton, of 30 in. and less … ,,	0 06
1376	Brabant: up to 30 in. … ,,	0 03
1377	Brittany: 2/3 in width, of linen or linen and cotton … ,,	0 06
1378	Below 2/3, of linen or linen and cotton … ,,	0 05
1379	Cashmere, up to 30 in. … ,,	0 08
1380	Calico: less than 21 in. … ,,	0 01
1381	From 21 to 30 in. … ,,	0 01½
1382	From 31 to 36 ,, … ,,	0 02
1383	From 37 to 42 ,, … ,,	0 02½
1384	From 43 to 50 ,, … ,,	0 03
1385	From 51 to 60 ,, … ,,	0 03½
1386	Cassimere, wool, twilled, of 4/4 and upwards … ,,	0 25
1387	Cassimere of wool or cotton, twilled, of 1/4 and less … ,,	0 20
1388	Cassinette of 30 in. and less … ,,	0 10
1389	Check: of 22 in. and less … ,,	0 01½
1390	From 23 to 26 in. … ,,	0 02
1391	From 27 to 30 ,, … ,,	0 02½
1392	From 31 to 36 ,, … ,,	0 03
1393	From 37 to 42 ,, … ,,	0 03½
1394	Osnaburg ("*Colette*") bleached, half-bleached, and unbleached, up to 30 in. … ,,	0 03
1395	Ticking: of linen, or linen and cotton, up to 6/4 … ,,	0 10
1396	Cotton, up to 6/4 … ,,	0 08
1397	Crape, up to 30 in. … ,,	0 08
1398	Damask: silk, up to 30 in. … ,,	0 10
1399	Wool and wool and cotton, up to 30 in. … ,,	0 07
1400	Cotton, up to 30 in. … ,,	0 05
1401	Mourning, of 30 in. and less … ,,	0 06
1402	*Diablementfort*, up to 26 in. … ,,	0 04
1403	Of 27 to 33 in. … ,,	0 05
1404	Diagonal, of 4/4 and less … ,,	0 20
1405	Cloth of all kinds of 4/4 and upwards … ,,	0 50
1406	Drill, of linen, or linen and cotton, up to 30 in. … ,,	0 05
1407	Of cotton, up to 30 in. … ,,	0 04
1408	Blue, called Denims: of 22 in. and less … ,,	0 02
1409	The same, from 23 to 30 in. … ,,	0 02½
1410	The same, from 31 to 36 in. … ,,	0 03
1411	Military, of linen or linen and cotton, of 30 in. & less … ,,	0 01
1412	Bunting for flags, up to 30 in. … ,,	0 03
1413	Stuffs of cotton, printed, for curtains, up to 30 in. … ,,	0 05
1414	For dresses, of wool, not specified, up to 30 in. … ,,	0 08
1415	Wool, other than cassimere and diagonal, of 4/4 and upwards … ,,	0 25

IMPORT DUTIES—continued.

Nos.	Goods.		Duties. National Currency. G. C.
1416	Wool and cotton, other than cassimere and diagonal, of 4/4 and less	ell	0 20
1417	Flannel for chemisettes, of 30 in. and less	,,	0 08
1418	Gauze: silk, of 30 in. and less	,,	0 15
1419	Cotton, of 30 in. and less	,,	0 06
1420	*Gingas:* less than 24 in.	,,	0 01½
1421	From 25 to 30 in.	,,	0 02
1422	From 31 to 36 in.	,,	0 02½
1423	From 37 to 42 in.	,,	0 03
1424	Of 43 in. and upwards	,,	0 03½
1425	Indian, cretonne, percale: 27 to 30 in.	,,	0 04
1426	Up to 26 in.	,,	0 03
1427	Jaconets, of 30 in. and less	,,	0 06
1428	Lawn, up to 30 in.	,,	0 10
1429	Lustring: wool or silk (lining for tailors), up to 30 in.	,,	0 05
1430	Cotton (lining for tailors), up to 30 in.	,,	0 03
1431	Merino, up to 30 in.	,,	0 08
1432	Morlaix: linen and linen and cotton, less than 26 in.	,,	0 03
1433	Linen and linen and cotton, from 27 to 32 in.	,,	0 04
1434	Cotton, up to 26 in.	,,	0 02
1435	Cotton, from 26 to 32 in.	,,	0 02½
1436	Muslin and muslinette, up to 26 in.	,,	0 04
1437	From 26 to 33 in.	,,	0 05
1438	Nankeen, thin: of 22 in. and less	,,	0 01½
1439	23 to 26 in.	,,	0 02
1440	27 to 30 ,,	,,	0 02½
1441	31 to 36 ,,	,,	0 03
1442	37 to 42 ,,	,,	0 03½
1443	Nainsook: of 3/4 up to 4/4	,,	0 06
1444	Less than 3/4	,,	0 05
1445	Oxford: up to 26 in.	,,	0 03
1446	From 27 to 30 in.	,,	0 04
1447	Percales up to 30 in.	,,	0 06
1448	"Platille," white, of linen or linen and cotton, up to 2/3 in width	ell	0 05
1449	Unbleached, up to 30 in.	,,	0 02
1450	Poplin, unbleached, up to 30 in.	,,	0 10
1451	Russia cloth, up to 2/3 in width	,,	0 06
1452	Satin, up to 30 in.	,,	0 15
1453	Satinette, up to 30 in.	,,	0 05
1454	Silk, up to 30 in.	,,	0 15
1455	Light silks, up to 30 in.	,,	0 12
1456	Tarlatan, up to 30 in.	,,	0 05
1457	Cloth: linen or linen and cotton, for shirts, of 30 in. and less	,,	0 05
1458	Cotton, up to 30 in.	,,	0 03
1459	Damasked, linen or linen and cotton, up to 6/4	,,	0 10
1460	Damasked, cotton, up to 6/4	,,	0 08
1461	Sheeting, linen, linen and cotton, up to 6/4	,,	0 15
1462	,, cotton, up to 6/4	,,	0 10
1463	Gray or unbleached, fine, up to 30 in.	,,	0 05
1464	Gray common, up to 30 in.	,,	0 05
1465	Sail, of 30 in. and less	,,	0 04
1466	Tulle, up to 30 in.	,,	0 06
1467	Vichy cloth, up to 30 in.	,,	0 05
1468	Zephyr, 3/4 and less	,,	0 05
1469	Cloth: bagging, up to 3/4 wide	,,	0 02
1470	Oiled, up to 30 in.	,,	0 06
1471	Sheet iron	100 lbs.	0 75
1472	Bed curtains, of silk	each	3 00
1473	,, ,, guipure, lace and other tissues	,,	2 00
1474	Paring knives for shoemakers	doz.	0 30
1475	Bolsters	,,	0 50
1476	Plaits: gold or silver, for waistcoats	ell	0 05
1477	,, silk, for waistcoats, dresses, &c.	12 ells	0 06
1478	,, woollen, linen or cotton for shoes, mattresses, &c.	ell	0 03
1479	Trowels	doz.	0 50
1480	Roofing tiles	1,000	1 00
1481	Pipes: wrought or cast iron	100 lbs.	0 50
1482	,, rubber, linen cloth, &c.	foot	0 01
1483	Jack-planes: with irons	doz.	1 50
1484	,, without irons	,,	1 00
1485	Vases, terra cotta, porcelain, wrought or cast iron, for gardens	pair	0 50
1486	Nightlights	each	0 10
1487	Velocipedes	,,	0 50
1488	Velvet, silk, up to 30 in.	ell	0 25
1489	,, cotton, up to 30 in.	,,	0 08
1490	Vermicelli	lb.	0 03
1491	Varnishes	gall.	0 25
1492	Glasses: fine, water and champagne	doz.	0 50
1493	,, fine, wine and liqueur	,,	0 25
1494	,, common, water, wine and liqueur	,,	0 20
1495	,, lamp	,,	0 25
1496	,, watch	100	2 00
1497	,, spectacle or eye	,,	1 50
1498	Glass flower holders ("*verrines*")	pair	0 25
1499	Bolts, catch	doz.	0 30
1500	Braces: with bits	,,	1 00
1501	,, without bits	,,	0 50
1502	Vinegar	gall.	0 02
1503	,, in bottles	doz. bottles	0 12
1504	Screws: iron, up to 2 in.	gross	0 05
1505	,, up to 3 in.	,,	0 10
1506	,, up to 4 in.	,,	0 25
1507	,, above that size	,,	0 40
1508	,, copper, up to 2 in.	,,	0 10
1509	,, up to 3 in.	,,	0 20
1510	,, up to 4 in.	,,	0 50
1511	Window glass	*ad val.*	20 %
1512	Show cases of all sizes	,,	20 %
1513	Veils: lace, linen, tulle or silk	each	2 %
1514	,, gauze or muslin, cotton	,,	0 75
1515	Sails, for ships	*ad val.*	20 %
1516	Veils, hat	each	0 25
1517	Carriages: 4 seats (landaus, victorias and other like)	each	25 00
1518	,, 2 or 4 seats and more (busses, buggies, chars-à-banc, gigs, broughams, tilburies, phaetons, and other like)	,,	10 00
1519	Perambulators, of all kinds	,,	1 00
1520	Gimlets	doz.	0 25
1521	Zinc in sheets	lb.	0 02

WEIGHING FEES ON IMPORTS.

The weighing fees on imports are levied on goods of every denomination dutiable according to weight, at the rate of fifty centimes per thousand-weight ("*millier*") (G. o. 50)

WHARFAGE DUES ON IMPORTS.

Goods.		Dues. G. C.
Steel	100 lbs.	0 06
Garlic	,,	0 04
Boards of all kinds	1,000	0 50
Anchors for ships	100 lbs.	0 06
Slates, roofing	1,000	0 50
Oars	doz.	0 06
Cupboards	each	1 00
Scales, large & medium, with chains & plates, Roman style	,,	1 00
Balconies, wrought or cast iron	100 lbs.	0 06
Bales of goods not specified in general	each	0 25
Balustrades, iron	100 lbs.	0 06
Balusters, iron	,,	0 06
Benches, wooden	each	0 15
,, iron	,,	0 25
Barrels, full	,,	0 12
Casks, full, of a capacity of 60 gallons	,,	0 25
,, empty	,,	0 05
Barracs and other stones for flooring or building	100	2 00
Cradles: wooden or osier	each	0 25
,, iron, mahogany or valuable wood	,,	0 50
Bookcases	,,	1 00
Billiard tables	,,	2 00
Wood, squared	1,000	0 25
Beverages and liquids, in cases of 12 bottles, litres, flasks or "*pobans*"	case	0 06
Hogsheads, in shooks	each	0 60
,, full	,,	0 25
Shafts, vehicle	,,	0 05
Bricks	1,000	0 50
Wheelbarrows	each	0 10
Desks	,,	1 00
Sideboards	,,	1 00
Bed frames	doz.	0 50
Cases of goods: 2 to 3 feet in length	each	0 12
,, ,, more than 3 feet	,,	0 25
Sofas	,,	0 50
Tiles, paving: marble	1,000	2 00
,, flooring	,,	0 50
Coffins	each	2 00
Chairs: fitted together	doz.	1 00
,, not fitted together	,,	0 25
Frame work: iron	100 lbs.	0 06
,, ,, wooden	each	5 00
Boilers; copper, iron or pewter	100 lbs.	0 12
Bells: cast iron or copper	,,	0 06
Nails	,,	0 12
Safes: medium and small	each	1 00
,, large	,,	2 00
Cordage	100 lbs.	0 12
Kitchen stoves, wrought or cast iron	,,	0 12
Copper	,,	0 06
Demijohns, full or empty, or all sizes	each	0 02
Anvils	,,	0 25
Signboards	,,	0 50
Steps: wrought or cast iron	100 lbs.	0 06
,, wooden	each	2 06
Vices	,,	0 25
Faience in hogsheads, hampers, cases or bales	,,	0 50
Armchairs: mounted	doz.	1 00
,, not mounted	,,	0 50
Carriage beams	each	0 25
Hay	bale	0 25
Cheese	100 lbs.	0 12
Fruit in brandy, and other, in "*pobans*" or flasks	case	0 08
Larders	each	0 25
Railings for fences	100 lbs.	0 06
Herrings, salted	small case	0 01
Harmoniums	each	0 50
Jars	,,	0 12
Washstands	,,	0 50
Beds: mahogany, walnut, oak and other valuable woods	,,	1 00
,, iron	,,	0 50
,, camp	doz.	1 00
Sewing machines	each	0 03
Trunks, empty or full	,,	0 25
Marble: tomb, 6 to 7 feet long	,,	0 50
Goods in general, not specified, dutiable according to weight	100 lbs.	0 12
,, in cases, bales or parcels	each	0 25
Mattresses	,,	0 25
Masts, ships', of all sizes	,,	1 00
Millstones	doz.	1 00
Tombstones	case	0 25
Organs	each	0 50
Baskets, osier, empty	doz.	0 25
Shovels	,,	0 15
Pianos	each	2 00
Hydraulic works & sugar-cane brandy factory appliances	,,	0 25
Boards	1,000	0 25
Pumps: for ships, wells, gardens and sugar-cane brandy factories	each	0 25

Goods.		Dues. National Currency. G. C.
Venetian blinds	pair	0 50
Stones, building, paving or flooring	100	2 00
Potatoes: in barrels	barrel	0 12
,, in baskets or small cases	each	0 03
Culverts, iron or steel	100 lbs.	0 06
Porcelain	hogshead	0 50
Doors and windows: board	pair	0 50
,, wrought or cast iron	,,	1 00
Crockery	12 pieces	0 06
Tarpaulins	each	0 50
Desks, writing	,,	0 25
Heaters, iron	doz.	0 25
Wheels, ox cart and carriage	pair	0 50
Bellows, forge and butchers'	each	0 25
Tables: extension, toilet, with marble slab, drawing room brackets	,,	0 50
,, sap	,,	0 25
Earthenware: in hogsheads or hampers	,,	0 50
,, loose	100 pieces	0 50
Sheet iron	100 lbs.	0 06
Roofing tiles	1,000	0 50
Pipes, wrought or cast iron	100 lbs.	0 06
Plate racks	each	0 50
Vases, garden	pair	0 10
Carriages of all kinds	each	2 00
Zinc	100 lbs.	0 06

DUTY-FREE IMPORTS.

Animals; bee-keeping apparatus and appliances; articles free from customs charges by virtue of contracts entered into with the State; churns; cultivators; charts of Haitian authors; ploughs; sugar boilers; articles for the use of Diplomatic Agents; garden seeds; clocks for churches or public buildings; newspapers in sheets or volumes; books of Haitian authors; machines of all kinds and their accessories, for industry, and also machines for the purpose of working the soil or preparing produce of the country; mills for sugar cane, for separating coffee, and for ginning cotton; corn mills; town and other plans of Haitian authors, fire engines and accessories; family portraits; hydraulic presses; cotton presses; hydraulic wheels; leeches.

PROHIBITED IMPORTS.

Firearms of all kinds; cannon of all kinds; percussion caps; cartridges of all kinds; naphtha; kerosene oil under 38 degrees Centigrade or 100 degrees Fahrenheit; books, engravings, pictures, etchings, and all other obscene articles or offensive to public morals; molasses; ammunition of all kinds; projectiles; rum; cane syrup; sugar, raw or clayed; tafia

EXPORT DUTIES.

Mahogany	1,000 feet	3 00
Wood: logwood	1,000 lbs.	1 50
,, cedar	,,	1 00
,, guaiacum	,,	1 00
,, yellow or fustic	,,	1 00
,, dyewoods not specified	,,	1 00
Broken "triage" and residue coffee	100 lbs.	2 50

Goods.		Dues. National Currency. G. C.
Cocoa	100 lbs.	1 75
Coffee	,,	3 00
Copper	,,	2 00
Tortoise shell	lb.	0 10
Iron	1,000 lbs.	1 00
Guaiacum gum	100 lbs.	0 50
Hides and skins: ox	,,	3 00
,, ,, kid, pig, sheep, horses, &c.	,,	2 00
Pita	1,000 lbs.	1 00
Lead	,,	2 00
Roots: yellow wood, logwood, cedar, guaiacum, dyewood, not specified	1,000 lbs.	1 50

N.B.—The surtaxes of 20% and 10% shall be levied on the duties applicable to the above-named goods except the following: woods and roots of logwood, cedar, guaiacum, dyewoods not specified, yellow wood and roots of yellow wood or fustic, coffee, broken or residue coffee.

PROHIBITED EXPORTS.

Animals; silver and gold in ingots or in bars; National coins of silver, bronze and nickel; crude gold and silver.

STATISTICAL DUTY.

		G. C.
Cotton	100 lbs.	0 10
Leather	,,	0 10
Cotton seed	,,	0 10
Raw sugar	,,	0 05
All products of the soil or goods not specified in the tariff	100 lbs. or feet	0 10

N.B.—The above duty shall be levied in National currency without the surtaxes of 20% and 10%.

CONVENTION BETWEEN HAITI AND GERMANY, OF JULY 20, 1908, AND RENDERED EXECUTORY BY DECREE OF AUG. 25, 1908.

The following goods and products originating from Germany are entitled on importation into Haiti to a rebate of 25%, viz., one quarter, on the aggregate amount of the principal duties, wharfage dues, weighing fees, visa fees, and on the surtaxes of 50% and 33⅓%, appearing in the minimum tariff of Haiti:

Socks and stockings of all kinds and qualities, matches, tinsmiths' wares and articles of enamelled iron, cement, cordage, earthenware, twine. Beer shall pay one-third of the present duty. Moselle wines shall be dutiable as white wines.

In order to enjoy the privileged treatment, goods and products of both countries must be accompanied by certificates of origin.

LAW OF AUGUST 19, 1908.

Cordage of American origin are to be allowed, on importation into Haiti, a reduction of 25%, viz., one quarter, on the aggregate amount of the principal duties, wharfage dues, weighing fees, visa fees, and on the surtaxes of 50% and 33⅓%, appearing in the minimum tariff of Haiti. Beer of American origin shall pay one-third of the present duty.

In order to enjoy the privileged treatment, the above-mentioned cordage and beer must be accompanied by certificates of origin.

DOMINICAN REPUBLIC

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Wheelbarrows	934
Wheels	187, 188, 935
Whiffletrees	729
Whipcord	426, 432
Whips	1103
Whisky	1029
Wicking	465
Willow	765, 776
Windlasses	892
Windmills	892
Windows	85, 86, 704, 765
Wines	1033, 1034, 1036-1039
Wire	141, 142, 190, 255, 354, 357, 358, 1155
Wool, and manufactures of	593, 594, 598, 599, 605, 607, 611, 616
Works of art	1149
Worms, still	1155
Wrappers	506, 612, 633, 663
Wreaths	130, 285, 544, 643, 685, 1121
Wringers	741
Yarns	422-426, 547, 548, 594, 596, 618
Yeast	1023
Yokes	728
Yolks, egg	1062
Zinc, and manufactures of	538, 362, 392

MONEY, WEIGHTS AND MEASURES.

The law in force establishes the American gold dollar as the standard of value=100 cents=4s. 2d.

For weights and measures the metrical system has been adopted.

TARIFF LAW ON IMPORTS AND EXPORTS (1) PROMULGATED NOVEMBER 23, 1909, IN EFFECT JANUARY 1, 1910.

Section I.—Import duties as prescribed by this customs tariff shall be satisfied at all custom houses of the Republic on all articles, manufactures, merchandise and effects introduced into the country, with exception of those expressly declared free of duty therein.

Section II.—Export duties as prescribed by this customs tariff shall be collected on the articles, manufactures, merchandise and effects exported through the entry ports of the Republic.

Section III.—In addition to the special rules and notes relating to the different Schedules of the tariff, the following general rules and regulations shall be observed in the interpretation and application of this law:

GENERAL RULES.

Rule 1.—In order to determine for customs classification the number of threads in a textile, the instrument known as "thread counter," having a square orifice with six millimetres side, shall be employed.

By the number of threads in a textile shall be meant the totality of all the threads comprised in the warp and weft of a square with six millimetres side. The warp of textiles is to be considered as the totality of the threads which lie longitudinally, whether they form the foundation of same or whether they have been added in order to form patterns or to give the stuff more body.

The weft of a textile is formed by the totality of the threads which cross its warp and help form the pattern or add to the body of the stuff. Want of continuity in warp or weft threads shall not exclude said threads from the count in ascertaining the number of which textiles are composed.

In textiles woven wholly or in part with twisted, double, or multiple yarns, each strand of such twisted, double or multiple yarns shall be counted as one thread in determining thread count thereof.

Should a textile be more closely woven in one part than in another, the thread count shall be taken in the following manner: the threads of the textile shall be counted in the most closely woven part and also in the least closely woven part, and the quotient resulting from the division of the sum of both counts by two shall serve as a basis for classification.

When the nature of the textile permits it, the threads shall always be counted on the obverse side of the stuff.

When in the case of woolly or melton-like textiles provided for in paragraphs requiring thread count in order to arrive at their classification, it is impossible to determine the number of threads composing the textiles because of the indistinctness caused by carding or fulling, the nap shall be scraped or burnt in order to make said threads visible.

If after these operations, the thread count still remains doubtful, a sufficient part of the textile shall be unraveled.

Should this also be impossible, as, for instance, in case of made up articles of mixed textiles, such articles shall be dutiable according to the schedule comprising the most highly taxed material entering into the mixture.

Rule 2.—Artificial silk in any form shall be considered as silk for the purpose of this tariff.

Rule 3.—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles having an admixture of wool, flock wool, hair, or wastes of these materials, and cotton or other vegetable fibres, or all of these, and at the same time threads of silk, floss, or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *F*, whatever be the proportion of the threads of cotton or other vegetable fibres, with a surtax of 60 % of the duties otherwise applicable thereto under said Schedule *F*. Provided, that the numbers of threads of silk, floss, or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss, or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be subject to the corresponding duties of Schedule *G*.

(b) Textiles having an admixture of cotton and other vegetable fibres, and at the same time threads of silk, floss, or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *E*, whatever be the proportion of the cotton threads, with a surtax of 80 % of the duties otherwise applicable thereto under said Schedule *E*. Provided, that the number of threads of silk, floss, or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss, or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be subject to the corresponding duties of Schedule *G*

(c) Textiles having an admixture of wool, flock wool, hair or wastes of these materials, and cotton and other vegetable fibres, but containing no threads of silk, floss, or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *E*, whatever be the proportion of the cotton threads, with a surtax of 40 % of the duties otherwise applicable thereto under said Schedule *E*.

Provided, that the number of threads of wool, flock wool, hair, or wastes of these materials, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or wastes of these materials, exceeds one-fifth of the total, the textile shall be subject to the corresponding duties of Schedule *F*.

(d) Made up articles having in their woven structure admixtures of two or more materials, shall be dutiable according to the numbers of the Schedule comprising the most highly taxed component threads, whatever be the proportion of such threads in the woven structure of such articles.

Rule 4.—For the application of the rules of this tariff, the most highly taxed threads are those classified under Schedule *G*, the next lowest those classified under Schedules *F*, *E* and *D*, in the order mentioned.

Rule 5.—For the purpose of determining the classification of a textile or article, when the threads or yarns used in the manufacture thereof are spun or twisted of more than one material, that causing the highest duty shall be considered and such threads or yarns shall be taken as though composed entirely of the most highly taxed material.

Rule 6.—Surtaxes or changes of schedule classification of textiles shall not apply or result on account of dyed or printed yarn or yarns of materials distinct from the body of the textile that may be introduced into selvages; nor shall surtaxes or changes of schedule classification apply or result on account of printing of trade names or marks on textiles. No reduction in duty shall be conceded for the weight or area occupied by selvages in determining classification of textiles.

Rule 7.—Metallic threads introduced into any textile or article shall be considered as threads of silk for the purposes of this tariff, provided that they are not excepted from this rule by express provision in another part of the tariff.

Rule 8.—All kinds of knitted and netted stuffs, tulles, laces and blondes, when mixed, in the piece, or in made up articles, shall be dutiable according to the corresponding numbers of the Schedule comprising the textile most highly taxed, whatever be the proportion of the threads in the fabric.

Rule 9.—Textiles such as plushes, velvets and velveteens in the piece, or in made up articles, mixed, shall be dutiable according to the paragraphs of the Schedule comprising threads of the material most highly taxed, whatever be the proportion of such threads.

Rule 10.—Ribbons, braids, bands or tape (elastic or not), galloons, and generally trimmings, cords, tassels, frogs and the like, mixed, made up or not, shall be dutiable according to the corresponding numbers of the Schedule comprising the textile most highly taxed, whatever be the proportion of its threads.

Rule 11.—Textiles embroidered by hand or machine (except Swiss embroideries and insertions), or with drawn or appliqué work, or with application of trimmings, shall be liable to the duties leviable thereon, plus a surtax of 50%.

Rule 12.—Should the embroidery contain threads, purl or spangles of metal (except gold), or glass, the surtax should be increased to 70%; and

When the threads, purl or spangles are of gold, the surtax shall be increased to 150%, and in addition thereto 20% *ad val.*

Rule 13.—Whenever made up articles are referred to specifically in this tariff, the term shall be held to include articles completely made up or finished, half finished, cut to size, hemmed, or only basted, as well as textiles in the piece so designed or marked as to indicate their ultimate use.

Rule 14. Ready-made clothing, wearing apparel of all kinds, and generally all articles made up by the seamstress or tailor, shall be liable to the duties leviable thereon as though entirely manufactured of the principal component material or as though entirely manufactured of the material forming their most visible exterior part, unless exempted from the application of this rule by more specific descriptions elsewhere in this tariff. For example: a cotton muslin skirt, covered or principally manufactured with lace would be dutiable as made up article or manufactured of lace.

Rule 15.—*Plain woven textiles.*—Textiles in the weaving of which the threads or yarns (of one end) of the weft are carried alternately over and under each warp thread forming right angles throughout the piece and in which the threads or yarns (of one end) of the warp are carried alternately over and under each weft thread forming right angles throughout the piece, shall be considered as plain woven.

When the weaving does not correspond to the process hereinbefore described, the textile shall not be considered plain woven for the purposes of this tariff.

Rule 16.—Embroidery shall be distinguished from patterns woven in the piece in that the latter are destroyed by unraveling the weft of the textile, whereas embroidery being independent of the warp and weft is not destroyed by unraveling the weft.

Rule 17.—Appliqué work shall be considered as the superimposing in the form of designs of another material or of the same material, on textiles or made up articles, by sewing, pasting or other process.

(1) As translated from the Spanish by the office of the General Receiver of Dominican Customs.

Rule 18.—Drawn work shall be considered as the binding or cutting of threads after weaving, in such a manner as to leave interstices in parts of a textile or article, filled at the time of weaving by threads of the warp or weft.

Rule 19.—Trimming shall be considered as the application to a textile or article for purposes of decoration, embellishment or adornment, of ribbons, laces, braides, galloons, pieces of textiles or other materials, pieces or beads of metal or glass, bone, paste, wood, ivory, coral, or other material, buttons and buckles in places where not required for fastening, as well as buttons, buckles or fasteners of an unusually ornate degree.

Rule 20.—Whenever the areas or measurements are mentioned as a limit or guide for the classification of textiles or other manufactures, they shall be ascertained by measurement of the greatest length and fullest breadth of the textile or article concerned whether rectangular or not, including fringes, scallops, or other projections, unless exempted from operation of this rule by a paragraph of this tariff.

Rule 21.—In determining for the purpose of classification, the weight of any textile per 100 square metres, the calculation should be based upon a sufficient area of the textile itself, exclusive of boards, paper, labels, tags, strings, tickets, embroidery, trimming, or any other thing, object, or process (except bleaching, sizing, printing, dyeing, stamping, embossing or mercerizing), added or performed after the textile has left the loom.

Rule 22.—Surtaxes applicable to textiles classified under Schedules *F* and *G* shall be based on the rate provided per square metre only, and shall not be applied on the rate by weight that forms a part of the compound duties applicable to said textiles.

Rule 23.—Whenever in the matter of provisional *ad valorem* rates, increases, or surtaxes, reference is had to a numbered paragraph of the tariff, said reference shall be held to include the numbered paragraph and its lettered sub-divisions, unless exempted from this rule by special provisions.

Rule 24.—When more than one surtax is applicable to any textile or article, the percentage of increase for each surtax shall be calculated on the original duties, or compound duties.

Rule 25.—Articles and manufactures not enumerated, manufactured of two or more parts or materials, shall be dutiable at the highest rate applicable thereto as if composed wholly of the component material of chief value, unless such articles be provided for as manufactured of one material combined, coated, covered, elaborated or improved with another material, in which case the rate applicable to the latter shall apply.

Whenever reference is made to "component material of chief value," "principal material," or "chief value," by these terms shall be held to mean the material the value of which exceeds that of any other component material of the article or manufacture.

The value of each component material shall be determined by the ascertained value of such material in its condition as found in the article or manufacture.

Rule 26.—In classifying an article not provided for in this tariff its commercial designation shall govern.

Rule 27.—Imported articles *not enumerated* in this Act which are similar to any article herein *enumerated* shall pay the same rate of duty which is levied on the enumerated article which they most resemble in the particulars and in the order following: First, in material; second, in quality; third, in texture; fourth, in the use to which they may be applied. If any *unenumerated* article equally resembles two or more *enumerated* articles on which different rates of duty are chargeable, or if the possession of any or all of the beforementioned qualities or uses assimilates such unenumerated article with equal force to two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles, paying the highest rate of duty.

Rule 28.—If two or more rates of duty shall be applicable to any imported article or manufacture, it shall pay the highest of such rates.

Rule 29.—No duty shall be collected on exterior coverings containing articles dutiable on net weight, by unities or free of duty, in general commercial use as such when imported, except watertight coopers' wares, containing any of the above, which shall be dutiable. Coverings of merchandise (exterior or interior), if they shall be of material or form designed to evade duties, or for use other than common packing, or of unusual form, shall be subject to duty as articles or manufactures under paragraphs of the tariff to which they correspond by classification. Interior packings containing merchandise paying duty on the net weight shall in no case pay a less rate of duty than their contents.

Cases of jewellery, used as immediate containers therefor, shall be dutiable under their respective paragraphs.

Rule 30.—Whenever merchandise shall be dutiable upon the gross weight, the dutiable weight of such merchandise shall include the weight of all covers, receptacles, wrappers, packages and packing of every description, whether exterior, interior or immediate, without any allowance for tare.

Rule 31.—In all instances where merchandise shall be dutiable upon net weight, the dutiable weight of such merchandise shall not include any common exterior cover, receptacle, package, wrapper, or packing, but shall include all interior or immediate receptacles, including cards and cartons, not subject to a higher rate of duty. Loose straw, shavings, excelsior, paper, sawdust, or other similar materials interposed between the exterior receptacle and the immediate container of the merchandise, to steady and protect the same, shall not be considered part of the immediate container.

Rule 32.—When in a single receptacle are imported goods dutiable by net weight, by unities, by absolute *ad valorem* or free of duty, together with others dutiable by gross weight, the former shall be assessed by their net weight, as defined in rule numbered 31, or by unities, by absolute *ad valorem*, or shall be free of duty, and the latter shall be dutiable on the net weight as defined in Rule 31 with an addition to such net weight equal to 25 % thereof.

Rule 33.—All the provisions of Rules 30, 31 and 32 regarding gross and net weight shall be applicable to goods subject to compound duties when the gross or net weight forms part of the compound duty.

Rule 34.—*Materials.*—When in this tariff no modification to the contrary is made in a paragraph thereof, it shall be understood that each paragraph refers only, relative to material, to that designated in the group in which it is included and, in the absence of grouping, to that designated in the Schedule in which included, without reference to other groups or Schedules in which other materials are designated.

Section IV.—Customs duties shall be paid in accordance with the law.

Section V.—The value of merchandise dutiable or conditionally dutiable *ad valorem* shall be considered the wholesale value of such merchandise in the principal markets of the country whence exported, in the condition packed and ready for shipment, inclusive of all charges except ocean freight, insurance, export duties and buyer's commission.

Section VI.—*Ad valorem* rates of duty or percentages shall not be collected on a sum less than the invoiced or declared dutiable value of imported merchandise.

Section VII.—All import entries shall be accompanied by a Consular invoice, setting forth in detail the marks, numbers and gross weights of packages, together with the true value and net weights, dutiable quantities and dimensions, of each one of the articles or effects contained in said packages, in accordance with the prescriptions of this tariff.

Fees for the Consular Certification of Manifests and Invoices.

For the certification of each set of four copies of the manifest (*sobordo de carga*) of a vessel:

	Dollars.
Of a national vessel	1 00
Of a foreign vessel	6 00

For the certification of four copies of each invoice and corresponding bill of lading; the value of the goods included in the invoice being:

From 1 to 50 dollars	1 00
,, 51 to 200 ,,	2 00
,, 201 to 1,000 ,,	3 00
,, 1,001 to 2,000 ,,	4 00
,, 2,001 to 4,000 ,,	5 00
And for each 1,000 in excess of 4,000	1 00

Note.—When the consul is asked to sign more than four copies of the invoice or bill of lading, the fee charged will be 50 % more than that chargeable for the four copies.

Section VIII.—The importation of the following articles is prohibited, and all such articles shall be confiscated and destroyed if the introduction thereof is attempted:—

1. Books, pamphlets or other printed matter, paintings or illustrations, figures or other objects of an obscene or indecent character.
2. Counterfeit coins, paper money or currency, of any country, together with the dies or plates for making or printing the same.
3. Daggers, poniards, rapiers, canes or fans with blades or guns.
4. Roulette wheels, gambling layouts, dealing boxes and all other machines, apparatus, or mechanical devices used in gambling or used in the distribution of money, cigars or articles, when such distribution is dependent upon lot or chance.
5. Implements and munitions of war, when not imported for or by the Government.
6. "Gas" or petroleum of less than 150°, when not imported by or for the Government, or the Municipalities.

Section IX.—The rates of duties to be collected on articles, manufactures, goods and merchandise imported into the Dominican Republic shall be as follows [1]:—

ABBREVIATIONS USED IN THIS TARIFF.

G. W.....Gross weight.	Hectol.....Hectolitre.
N. W.....Net weight.	Cm..... ..Centimetre(s).
Hectog.....Hectogram.	Mm.....Millime re(s).
Kilo.....Kilogram.	Doz.....Dozen(s).
Kilos..... ....Kilograms.	N. e. p. f ....Not elsewhere provided for.

Note.—For stamp duties and the consumption duties levied in the municipalities of Santo Domingo and Puerto Plata, see end of Tariff.

For articles free of duty, see Schedule O.

SCHEDULE A.

STONES, EARTHS, CERAMIC PRODUCTS AND GLASSWARE.

GROUP I.

Stones and earths employed in building, arts and manufactures.

Nos.		Dols. cts.
1	Marble, onyx, jasper, alabaster, and similar fine stones, in the rough or in pieces squared or roughly prepared G. W. 100 kilos.	1 00
2	Same in slabs, plates, tiles, columns, copings, door sills, gutters, hearths, lintels, pipes, steps, balustrades, hitching blocks or posts, window sills and generally exterior and interior material for edifices .....G. W. 100 kilos.	3 00
3	Same, in mortars and pestles .....N. W. kilo.	0 10
4	Same, wrought or chiselled into all other articles, not provided for .....N. W. kilo.	0 12
5	Headstones, gravestones, and monuments of any stone G. W. 100 kilos.	4 00
6	Sculptures, high and bass reliefs, vases, urns, statuary and statuettes, and similar articles of any stone G. W. 100 kilos.	16 00
	Note.—Marble affixed to or packed with—and actually belonging to furniture—shall be liable to the same duty as the furniture, provided that the marble does not exceed the furniture in value.	
	Note.—None of the articles classified under paragraph 6 shall pay a less rate of duty than 50 % *ad val.*	
7	All manufactures of agate, except jewellery or articles of personal adornment .....N. W. kilo.	0 75
8	Lithographic stones without drawing or writing, and ink stones for any purpose .....G. W. 100 kilos.	3 00
9	Same, with drawing, designs or writing .. ,, ,,	6 00
10	Other natural or artificial stones, in the rough or in blocks or cubes, or in pieces squared or roughly prepared ..... G. W. 1000 kilos.	5 00
11	Same, crushed, for roads, pavements, foundations, or concrete .....G. W. 1000 kilos.	2 00
12	Same in slabs, plates, tiles, columns, copings, door sills, gutters, hearths, lintels, pipes, steps, balustrades, hitching blocks, window sills, hitching posts, and generally exterior and interior material for edifices.G. W. 100 kilos.	1 00
13	Same, dressed for buildings, not mentioned ,, ,,	0 75
14	Slates for roofing ..... ,, ,,	0 75
15	Writing slates, with or without frames .... ,, ,,	1 50
16	Slate pencils .....N. W. kilo.	0 05
17	Slate, or other stone beds for billiard or pool tables or for similar purposes, when not imported with the tables or appliances of which they form a part ..G. W. 100 kilos.	20 00
18	Grindstones n. e. p. f., mounted or not, and millstones G. W. 100 kilos.	4 00

[1] The law in force establishes the gold standard based upon the unit of the American gold dollar

SCHEDULE *A*.—STONES, EARTHS, CERAMIC PRODUCTS AND GLASS-WARE—continued.

Nos.		Dols. cts.
19	Mortars and pestles of stone, not otherwise provided for G. W. 100 kilos.	5 00
20	Emery, corundum, carborundum, and similar abrasives, in stones, wheels or files .....N. W. kilo.	0 10
21	Same in powder..... ,, ,,	0 08
22	Manufactures of same not otherwise provided for ,, ,,	0 14
23	Polishing and sharpening stones, oilstones, curriers' stones, and generally all sharpening or abrasive stones not elsewhere mentioned .....N. W. kilo.	0 20
24	Cement, Roman .....G. W. 100 kilos.	0 10
25	Lime ..... ,, ,,	0 30
26	Pumice, in powder, lumps or shaped, rotten stone (Tripoli), not prepared with other substances N. W. kilo.	0 08
27	Asbestos in sheets, millboard and felt ..... ,, ,,	0 07
28	,, spun into strands, twisted, braided, or wound around other material or not, used as packing for machinery and for other purposes .....N. W. kilo.	0 15
29	Asbestos in lumps, fibre, powder, or cement .. ,, ,,	0 05
30	,, in other forms not mentioned ..... ,, ,,	0 30
31	Gypsum, crude, unmanufactured .....G. W. 100 kilos.	1 00
32	The same, calcined or ground ..... ,, ,,	3 00
33	Chalk, crude, unmanufactured ..... ,, ,,	1 00
34	Sand and other earths not mentioned .... ,, ,,	1 00
35	Gypsum and chalk, in statuettes, statues, wall plaques and similar articles for house decoration .....N. W. kilo.	0 30
	Note.—None of the articles classified under paragraph 35 shall pay a less rate of duty than 50 % *ad val.*	
36	Billiard chalk, tailors' chalk, chalk crayons, and French chalk..... N. W. kilo.	0 10
37	Other articles manufactured of chalk or gypsum ,, ,,	0 12
38	Water filters or parts of same manufactured of any of the substances mentioned in Group I. .... G. W. 100 kilos	00

GROUP II.

Coal.

39	Coal and screenings of coal .....G. W. 1000 kilos.	0 25
40	Coke ..... ,, ,,	0 75
41	Fuel charcoal ..... ,, ,,	5 00
42	Briquettes of coal dust, screenings or other coal waste prepared for fuel, with or without the addition of other substances, and other fuels ..... G. W. 1000 kilos.	3 00

GROUP III.

Schists, bitumens and derivatives.

43	Coal tar and mineral pitch, bitumens (except those prepared for shoe or leather polish or dressing), asphalt, asphalt paving blocks..... G. W. 100 kilos.	1 00
44	Crude creosote, carbolineum and other preparations based on tar (not paints), commonly used as wood preservatives.....G. W. 100 kilos.	2 00
45	Graphite prepared with the addition of other substances or not, for lubricating purposes.....G. W. 100 kilos.	7 50
46	Crude oils derived from schists, crude petroleum, axle grease for cars and carts, crude mineral oils mixed with crude animal or fish oils, as well as crude mineral oils mixed with crude vegetable oils, when these oils are exclusively destined for lubricatiog purposes G. W. 100 kilos.	1 00
47	Refined or rectified oils, such as petroleum, kerosene, "gas," "coal oil," solar oil, paraffin oil, naphtha, gasoline, benzine and the like.....G. W. 100 kilos.	3 00
48	Vaseline, not for toilet or medicinal purposes G. W. 100 kilos.	7 50
49	Special mineral and other lubricating oils, composed, refined, or not, such as typewriter oil, sewing machine oil, gun oil, and generally lubricants for the more delicate mechanical appliances and machinery .....N. W. kilo.	0 12
50	Paraffin and other mineral wax in lumps, blocks, or other primitive form .....G. W. kilo.	0 04
51	The same manufactured into candles torches, tapers, and similar articles.....G. W. kilo.	0 08
52	Other manufactures of mineral oils, or of products of the same, n. e. p. f., not employed in pharmacy or in toilet preparations .....N. W. kilo.	0 12

GROUP IV.

Clay, pottery, earthenware and porcelain.

53	Common bricks.....G. W. 1000 kilos.	1 00
54	Fire clay ..... ,, ,,	1 50
	(*a*) Fire bricks, tiles, slabs or fire clay manufactured in any other form.....G. W. 1000 kilos.	3 00
55	Terra cotta, hollow or not, for building purposes G. W. 1000 kilos.	7 50
56	Polishing and scouring bricks .....G. W. 100 ,,	1 00
57	Tiles, not glazed, vitrified, varnished or decorated, for other than roofing purposes .....G. W. 100 kilos.	1 50
58	Same, glazed or not, for roofing ..... ,, ,,	0 75
59	Same, glazed, vitrified, varnished or decorated, for other than roofing purposes .....G. W. 100 kilos.	3 00
60	Clay, pottery or earthenware, in other forms, not glazed, pressed or vitrified for building purposes..G. W. 100 kilos.	1 50
61	Same, glazed, pressed or vitrified for building purposes G. W. 100 kilos.	3 00
62	Clay, pottery, or earthenware in tubes or pipes, not varnished, glazed or vitrified .....G. W. 100 kilos.	1 50
63	The same, varnished, glazed or vitrified .. ,, ,,	3 00
64	Crucibles, of any substance..... N. W. kilo.	0 10
65	Clay smoking pipes, ordinary, and clay pipe bowls....doz.	0 25
66	Same, with stems longer than 20 cm. ..... ,,	0 50
67	Artistic work in terra cotta, even rough, such as statues, figures of animals, vases, urns etc. ....G. W. 100 kilos.	20 00
	Note.—None of the articles classified under paragraph 67 shall pay a less rate of duty than 50 % *ad val.*	
68	Clay ovens, stoves or hearths.....G. W. 100 kilos.	5 00
69	Earthen and stone-ware:	
	(*a*) Water filters ..... ,, ,,	2 00
	(*b*) Household, kitchen and table ware, plain or decorated .....G. W. 100 kilos.	3 00
	(*c*) Flower pots and flower stands, pedestals and umbrella stands, and other articles not specially mentioned, plain or decorated .....G. W. 100 kilos.	5 00
	(*d*) Water or drinking bottles .....doz.	1 00
	And in addition .....G. W. kilo.	0 03
70	Faience and other similar wares, and generally pottery showing a white or yellowish fracture, but not translucent. (By translucent shall be understood that degree of fusing which permits of the perception of glow from a match flame through the article held against it in a dark room or place):	
	(*a*) Any of the above, in table-ware and household ware generally.....G. W. 100 kilos.	5 00
	(*b*) Same, in other articles, n. e. p. f. ,, ,,	6 00
71	Pottery generally (not porcelain), translucent, and showing a white or yellowish fracture:	
	(*a*) In table ware and household ware generally G. W. 100 kilos.	10 00
	(*b*) In other articles, n. e. p. f..... ,, ,,	12 00
72	Porcelain:	
	(*a*) In table-ware and household ware generally G. W. 100 kilos.	15 00
	(*b*) In other articles, n. e. p. f. ..... ,, ,,	18 00
	Note.—By table-ware and household ware generally shall be understood the following only: Dishes, platters, plates, cups, saucers; soup tureens, ladles and bowls; tea, coffee and chocolate pots, milk pitchers; sugar and slop bowls; gravy boats; pitchers and jugs; salad and fruit bowls; butter dishes, spice or condiment containers; wash bowls, jars and basins; chambers and covers: trays, soap dishes, brush holders shaving mugs, spittoons and slop jars.	
73	Porcelain, clay, earthen or stone-ware in insulators or insulating material, n. e. p. f.....G. W. 100 kilos.	4 00
74	Porcelain and other ceramic smoking pipes, or bowls, n. e. p. f., with stems of other material or not.....doz.	0 60
	And in addition..... N. W. kilo.	0 15
75	Statuettes, flower stands, vases, high and bas reliefs, and articles for house decoration: All of said articles of faience, porcelain or bisque N. W. kilo.	0 50
76	Satsuma ware, genuine or imitation, in any articles N. W. kilo.	2 00
	Note.—None of the articles classified under paragraphs 75 and 76 shall pay a less rate of duty than 50 % *ad val.*	
77	Artificial teeth of any kind, except of gold, silver and platinum.....per tooth	0 05

GROUP V.

Glass.

78	Slabs of glass, or plates, in any form, rough, smooth or ribbed, set or not in iron or other mountings, for flooring or for roofing .....G. W. 100 kilos.	4 00
79	Glass in sheets..... ,, ,,	6 00
80	The same, coloured, painted, enamelled, gilt, ground, cut, engraved, etched frosted, bevelled or bent G.W. 100 kilos.	12 00
	Note.—Window glass of the kind described in paragraph 79 and 80, when set in lead, shall pay a surtax of 50 % on the duty leviable thereon.	
81	Other manufactures of glass of the kind described in paragraphs 79 and 80, n. e. p f. .....N. W. kilo.	0 25
82	Plate glass, polished, bevelled or engraved..G. W. 100 kilos.	9 00
83	The same, made up into articles not elsewhere specified G. W. 100 kilos.	18 00
84	Glass for port holes, dead lights or deck lights, mounted or not in metal or wood..... .....G. W. 100 kilos.	12 00
85	Plain glass doors or windows, framed .... ,, ,,	9 00
86	The same, of stained, cut, ground, etched, painted enamelled or gilt glass .....G. W. 100 kilos.	18 00
87	Show cases of glass ..... ,, ,,	15 00
88	Glass slides for magic lanterns, and glass slide and cover glasses for use with microscopes .....N. W. kilo.	0 50
89	Glass signs and glass letters of any kind ..... ,, ,,	0 30
90	Mirrors of common glass not exceeding 2 mm. in thickness G. W. kilo.	0 20
91	,, ,, ,, ,, exceeding 2 mm. in thickness G. W. kilo.	0 25
	(*a*) Mirrors of plate glass, bevelled or not.. ,, ,,	0 35
	Note.—When the frames of mirrors do not exceed the mirrors in value their weight shall be included in the weight of the glass. When the frames of mirrors exceed the mirrors in value, both the mirrors and frames shall be dutiable under the paragraph governing the material of chief value.	
92	Other manufactures of silvered or mirror glass, n. e. p. f. N. W. kilo.	0 40
93	Glass bottles not holding more than 180 grams, ordinarily used as containers for beverages .....100 bottles	1 00
94	Same, holding more than 180 grams, but not more than 360 grams .. ..100 bottles	2 00
95	Same, holding more than 360 grams, but not more than 720 grams .....100 bottles	3 00
96	Same, holding more than 720 grams, but not more than 1080 grams .....100 bottles	4 00
97	Soda water bottles of glass (not syphons) with patent glass, or other patent, spring or lever stoppers ....100 bottles	2 00
98	The same, common ..... ,,	1 50
99	Syphons for aerated water, complete or not .....doz.	2 50
100	Glass demijohns .....100 demijohns	10 00
	And in addition .....G. W. 100 kilos.	5 00
101	Carboys ..... ,, ,,	5 00
102	Glass jars for preserves, of any kind, with or without covers G. W. 100 kilos.	5 00
103	Glass, or glass combined with common metals, leather or wicker ware in any proportion, in so-called "Thermos" or vacuum bottles.....each	1 00
	And in addition .....N. W. kilo.	0 50

Nos.		Dols. cts
104	Glass in flasks for medicine or perfumery, and in jars for ointments, or pomades; flasks and jars of any kind for confectionery or for use as containers of chemicals, herbs etc .. ..G. W. 100 kilos.	10 00
105	The same, with ground necks or stoppers.. .. ,,	12 50
106	The same, with any portions cut or ground (except necks or stoppers as above provided for), etched, painted, enamelled or gilt, in any degree, and jars and flasks of glass, used by druggists as signs .....G. W. 100 kilos.	15 00
107	Tumblers, goblets, mugs, pitchers, water bottles, table-ware, bar-ware, and household ware generally, of glass G. W. 100 kilos.	9 00
108	The same, engraved, painted, enamelled or gilt, in any degree .....G. W. 100 kilos.	13 50
109	The same, cut or polished in any degree.... ,, ..	30 00
	Note.—No article dutiable under paragraph 109 shall pay a less rate of duty than 50 % *ad val.*	
	Note.—By table ware and household ware shall be understood the following only:	
	Dishes, plates, platters, sugar, fruit, salad, berry or candy bowls and dishes, finger bowls, spoon holders, spice and condiment containers, tooth brush holders, knife and fork rests, decanters, lemon squeezers, soap dishes, basins and jars.	
110	Glass lamp founts, chimneys, domes, globes, shades, smoke bells and reflectors, plain .....G. W. kilo.	0 10
111	Same, engraved, painted, enamelled, or gilt in any degree G. W. kilo.	0 15
112	Same, cut in any degree..... ,, ,,	0 30
113	Glass table, band and wall lamps; hanging lamps; chandeliers, candlesticks and candelabra, plain G. W. kilo.	0 10
114	Same, engraved, painted, enamelled or gilt in any degree G. W. kilo.	0 15
115	Same, cut in any degree..... ,, ,,	0 30
	Note.—No article dutiable under paragraphs 110 to 115 shall pay a less rate of duty than 50 % *ad val.*	
116	Glass spectacle lenses of any kind.....doz. single lenses	0 25
117	The same, mounted in frames of steel, copper, or other base metal, nickelled, bronze gilt or not, bone, rubber, or celluloid .....doz.	0 50
	Note.—None of the articles classified under paragraphs 116 and 117 shall pay a less rate of duty than 50 % *ad val.*	
118	Watch crystals of any size .....doz.	0 25
	And in addition.....N. W. kilo.	1 00
119	Glasses for wall or table clocks .....doz.	0 50
	And in addition.....N. W. kilo.	0 50
120	Glass medicine, ink, or other liquid droppers .....doz.	0 15
121	,, syringes..... ,,	0 20
	And in addition ....N. W. kilo.	0 50
122	Glass tubes of any kind, including gauge glasses for boilers N. W. kilo.	0 25
123	,, jars for electric batteries .....G. W. 100 kilos.	6 00
124	,, insulators for any purpose..... ,, ,,	4 00
125	,, inkwells, inkstands, knobs or paper weights N. W. kilo.	0 10
126	The same, cut, polished, engraved, ground, painted, enamelled, or gilt, in any degree.....N. W. kilo.	0 20
127	Glass statuettes, vases and flower stands ..... ,, ,,	0 30
128	The same, engraved, painted, enamelled or gilt, in any degree .....N. W. kilo.	0 40
129	The same, cut ..... ,, ,,	0 60
130	Artificial flowers, leaves, buds, pistils, or wreaths of glass, or parts of any of these, and Christmas tree ornaments of glass .....N. W. kilo.	0 60
131	Glass beads, loose or simply strung, but without clasps or ornaments .....N. W. kilo.	0 80
132	The same, completed in necklaces or other ornaments, with any metal, except gold, silver, or platinum..N. W. kilo.	1 20
133	The same, in screens or curtains, or screens or curtains combined with reeds, cane, grass, bamboo, or similar material .....N. W. kilo.	0 50
134	Glass buttons..... ..... ,, ,,	1 00
135	,, cigar or cigarette holders ..... ,, ,,	3 00
136	,, in powder .....G. W. 100 kilos.	5 00
137	Cloisonné ware of any kind .....N. W. kilo.	3 00
138	Jade and agate in jewellery or ornaments for the person N. W. hectog.	2 50
139	All other manufactures of glass n. e. p. f. ....N. W. kilo.	0 20
	(*a*) If coloured, painted, enamelled, gilt, or engraved, in any degree .....N. W. kilo.	0 30
	(*b*) If cut in any degree ..... ,, ,,	0 60
	Note.—None of the articles classified under paragraph 139 shall pay a less rate of duty than 50 % *ad val.*	
	Note.—Any article of glass showing on its surface, ornaments, drawings, or designs, effected with acids, by sand blast, or by means of a similar process, shall be considered as engraved glass for purposes of classification.	

GROUP VI.

Precious stones, pearls, and imitations of same, unset.

140	Precious and semi-precious stones and doublets, unset; pearls, imitation precious stones and pearls, split pearls, and seed pearls.....*ad val.*	15 %

SCHEDULE *B.*

METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT.

GROUP I.

Gold, silver, platinum, and alloys of these metals, and manufactures thereof.

141	Gold and platinum or alloys of both or either of them:	
	(*a*) In sheets, solder, blocks, plates, foil, rolls, pellets, wire, cylinders, and powder, for dentistry and other industrial uses .....hectog.	7 00
	(*b*) In jewellery, plate, and goldsmiths' ware, set with pearls, diamonds, rubies, sapphires, emeralds or opals .....hectog.	21 00
	(*c*) In jewellery, plate and goldsmiths' ware, set with other stones or imitation pearls, or imitation precious stones, or with doublets, or enamelled .....hectog.	14 00
	(*d*) In jewellery, plate, and goldsmiths' ware and other articles n. e. p. f. .....hectog.	10 50
142	Silver or alloys thereof:	
	(*a*) In sheets, blocks, plates, foil, solder, rolls, pellets, wire, and powder, for dentistry and other industrial uses..... hectog.	0 25
	(*b*) In jewellery, plate (except knives, forks and spoons) and toilet articles, set with pearls, diamonds, rubies, sapphires, emeralds, garnets or opals .....hectog.	1 00
	(*c*) In jewellery, plate (except knives, forks and spoons) and toilet articles, set with other stones, imitation pearls or imitation precious stones, or with doublets, or enamelled .....hectog.	0 75
	(*d*) In jewellery, plate (except knives, forks and spoons) and other articles n. e. p. f. .....hectog.	0 50
	(*e*) Manufactured into knives, forks and spoons ,,	0 50
	(*f*) Articles and manufactures of silver, including toilet articles and plate, in part of glass, porcelain, clay, steel or common metal, and in the composition of which the principal material is silver .....hectog	0 50
	Note.—None of the articles classified under paragraphs 141 and 142 shall pay a less rate of duty than 20 % *ad val.*	
	Note.—All articles classified under paragraphs 141 and 142 shall pay duty on the net weight, not including interior or immediate packing.	

GROUP II.

Gold or silver plated jewellery and imitations thereof; other gold or silver plated articles of any except precious metal.

143	In rings, brooches or pins of any class, collar and cuff buttons, and earrings.....N. W. kilo.	4 00
144	In watch chains, chains, medallions, bracelets or garters N. W. kilo.	4 00
145	In all other jewellery or ornaments for the person .. ,,	4 00
	Note.—If any of the articles specified in paragraphs 143 to 145 are set with paste, glass, or imitations of precious stones, or of pearls, they shall pay the same rate of duty provided for in said paragraphs.	
146	In all other gold-plated or silver-plated articles, n. e. p. f. N. W. kilo.	3 00
	(*a*) Silver plated mining plates on copper.. ,, ,,	0 50
	Note.—None of the articles classified under paragraphs 143 to 146 inclusive, shall pay a less rate of duty than 30 % *ad val.*	

GROUP III.

Watches and clocks.

147	Watches or watch cases of steel, copper, nickel and other base metals or of common materials, plated, gilt, or not each	0 50
148	The same of silver ..... ,,	1 00
	And in addition .....hectog.	0 25
149	The same gold-filled.....each	2 00
	And in addition .....hectog.	0 50
150	The same of gold .....each	4 00
	And in addition .....hectog.	1 00
	Note.—None of the articles classified under paragraphs 147 to 150 inclusive, shall pay a less rate of duty than 20 % *ad val.*	
151	Watches and watch cases, of all kinds, watch and clock movements, and parts of watches and clocks, not elsewhere mentioned .....*ad val.*	20 %
152	Alarm clocks, nickelled or not .....each	0 35
153	Wall or table clocks..... ,,	1 00
	And in addition .....G. W. kilo.	0 10
	Note.—None of the articles classified under paragraphs 152 and 153 shall pay a less rate of duty than 40 % *ad val.*	
154	Tower clocks, complete, or machinery and parts for same, set up or not .....*ad val.*	40 %
155	Chronometers (not for pocket use) .....each	7 50

GROUP IV.

Cast iron.

Articles of malleable cast iron shall be dutiable as manufactures of wrought iron.

156	Ingots, lumps and scraps.....G. W. 1000 kilos.	1 00
157	Single pieces in the rough, but not further advanced in manufacture, weighing each 25 kilos. or more G. W. 100 kilos.	0 75
158	Same, weighing each less than 25 kilos.... ,, ,,	1 00
159	Bars, beams, plates, columns, gratings, and grates for furnaces.....G. W. 100 kilos.	1 00
160	Pipe or tubes (*cañería ó tubería*)..... ,, ,,	0 75
161	Pipe fittings ..... ,, ,,	2 25
162	Urinals and water closets ..... ,, ,,	1 00
163	Bath tubs, sitting and hip baths, wash basins or stands, for pipe connections or not, enamelled, porcelain lined, or not .....G. W. 100 kilos.	2 50
164	Sugar kettles or pans ..... ,, ,,	2 00
165	Pots..... ,, ,,	4 00
166	Charcoal stoves ..... ,, ,,	5 50
167	Ranges ..... ,, ,,	5 00
168	Shoemakers' lasts, or hat forms, including those of wrought iron and steel .....G. W. 100 kilos.	5 00
169	Implements and tools (not apparatus) for arts, trades and professions.....G. W. 100 kilos.	5 00
	Note.—None of the articles classified under paragraph 169 shall pay a less rate of duty than 30 % *ad val.*	
170	Cooking or kitchen utensils, and other articles, plain, polished, or turned, not elsewhere mentioned G. W. 100 kilos.	6 00
171	Same, nickelled, enamelled, painted, tinned or galvanized, or coated or covered (even in part), or with borders, ornaments, or parts of other metals (precious metals excepted) or combined with glass or ceramic ware G. W. 100 kilos.	8 00

SCHEDULE *B.*—METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT—continued.

Nos.		Dols. cts.
	Note.—Steel, wrought iron and malleable cast iron shall, for the operation of paragraph 171, be considered "other metals."	
	GROUP V. *Wrought iron, steel and malleable cast iron.*	
172	Ingots .....G. W. 1,000 kilos.	2 00
173	Pieces in the rough, not polished, turned, adjusted, or further advanced in manufacture, weighing each 25 kilos. or more .....G. W. 100 kilos.	0 75
174	The same, weighing each less than 25 kilos. ,, ,,	1 00
175	Bars, beams, rods, plates and sheets..... ,, ,,	1 50
176	The same, polished, galvanized, painted, corrugated, or coated with other common metal, except tin plate G. W. 100 kilos.	2 00
	Note.—Any of the articles specified in paragraphs 175 and 176, made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided, with a surtax of 100 %.	
177	Large pieces, bars or plates, galvanized or not, cut to measure, perforated, or joined together by means of bolts and nuts, rivets, screws, or welding, for bridges, frames, buildings or other similar constructions, including tanks .....G. W. 100 kilos.	1 00
178	Tin plate, in sheets..... ,, ,,	4 00
179	Same, stamped, painted or varnished .... ,, ,,	5 00
	Note.—Any of the articles specified in paragraphs 178 and 179, made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided, with a surtax of 100 %.	
180	Tyres for all kinds of wheels .....G. W. 100 kilos.	3 00
181	Hoops or hoop iron ..... ,, ,,	5 00
	Note.—By hoops and hoop iron (*flejes*) shall be understood polished or unpolished flat bands or circles less than 3 mm. in thickness, galvanized, tinned, or not.	
182	Expanded metal for ceilings and walls....G. W. 100 kilos.	3 00
183	Pipe or tubes, black, galvanized, polished, painted, or not G. W. 100 kilos.	4 00
184	.. ,, covered with any base metal, or enamelled G. W. 100 kilos.	7 50
185	Tees, elbows, valves, unions, cocks, faucets, for tubes or pipes .....G. W. 100 kilos.	8 00
186	The same, enamelled, bronze gilt, nickelled, or covered, washed or plated with other base metals, or with parts of these .....G. W. 100 kilos.	12 00
	(*a*) Hand pumps, not elsewhere provided for ....each	2 00
	And in addition .....G. W. kilo.	0 05
	Note.—Pipe or tubing imported with pumps shall not be considered as parts of the same, and shall be classified according to its corresponding paragraph.	
187	Wheels weighing 100 kilos. or more each (including fly wheels and pulleys), axles, axle boxes, springs and lubricating boxes for railways and tramways G. W. 100 kilos.	1 50
188	Fly wheels and pulleys weighing less than 100 kilos. each G. W. 100 kilos.	2 00
189	Axles, axle boxes and springs, other than for railways and tramways; anchors, chains for vessels or machinery (including trace and hauling chains), slings, moorings, signal discs, anvils, swage blocks, vises, field or portable forges, bending cones, tyre plates, rail and tyre benders and lifting jacks .....G. W. 100 kilos.	5 00
190	Wire, galvanized or not, 2 mm. or more in diameter G. W. 100 kilos.	1 50
	(*a*) The same, more than one-half and less than 2 mm. in diameter .....G. W. 100 kilos.	3 00
	(*b*) The same, one-half mm. or less in diameter, and any wire covered with a textile or with other metals or material.....G. W. 100 kilos.	15 00
	(*c*) Woven wire fencing or wire net or mesh fencing, including fence gates.....G. W. 100 kilos.	0 25
191	Cables, wire rope or belting..... ,, ,,	4 00
192	Woven or plaited mattresses or springs for beds, when separately imported .....G. W. 100 kilos.	5 00
193	Frames for umbrellas and parasols, with rods and handles or not.....doz.	2 88
	(*a*) Rods or ribs for umbrellas and parasols N.W. kilo.	0 50
194	Spiral springs (joined or not) for mattresses and furniture, carriage or other seats .....G. W. 100 kilos.	5 00
195	Beds or bed frames, up to 1 metre 10 cm. in width ..each	1 50
	And in addition .....G. W. 100 kilos.	5 00
	(*a*) The same, wider than 1 metre 10 cm. .....each	2 50
	And in addition .....G. W. 100 kilos.	5 00
196	Crib- or cradles, or crib and cradle frames .....each	0 60
	And in addition .....G. W. 100 kilos.	5 00
197	Cots or cot frames .....each	0 50
	And in addition .....G. W. 100 kilos.	5 00
	Note.—None of the articles classified under paragraphs 195, 196 and 197 shall pay a less rate of duty than 50 % *ad val.*	
198	Metallic cloth up to and including 50 threads or wires per 9 sq. centimetres .....G. W. kilo.	0 10
	(*a*) The same, of more than 50 threads or wires per 9 sq. cm.....G. W. kilo.	0 15
	(*b*) The same, in made-up articles n. e. p. f..N. W. ,,	0 30
	(*c*) Masks of iron wire (including baseball and fencing masks) .....doz.	3 00
199	Cages of wire.....G. W. kilo.	0 50
200	Rat traps of wire ..... ,, ,,	0 10
201	Railroad spikes.....G. W. 100 kilos.	0 50
202	Nails, clasp nails and staples ..... ,, ,,	2 50
203	The same, galvanized ..... ,, ,,	4 00
204	Horseshoe nails ..... ,, ,,	6 00
205	Tacks, brads and small nails ..... ,, ,,	7 50
	Note.—Nails, clasp nails or staples less than 35 mm. in length over all shall be considered as tacks, brads and small nails.	
206	Nails, clasp nails, tacks, brads, staples, or small nails, with heads of other material or coated with other base metals.....N. W. kilo.	0 20
207	Thumb tacks of any metal, of all kinds ..... ,, ,,	1 50
208	Nuts, bolts, washers and rivets .....G. W. 100 kilos.	5 00
209	Screws, screw hooks or screw eyes.....N. W. kilo.	0 10
210	Writing pens of all kinds ..... ,, ,,	0 60
211	Needles of all kinds, except those for sewing machines N. W. kilo.	0 75
212	,, for sewing machines ..... ,, ,,	3 75
213	Sailmakers', sack sewing and similar needles.. ,, ,,	1 00
214	Common pins painted, blanched, enamelled, varnished, nickelled or not, of any base metal.....N. W. kilo.	0 60
	(*a*) The same with heads of glass, faience, porcelain or other materials (not for personal adornment), including hat pins .....N. W. kilo.	0 75
	(*b*) Safety pin, painted, blanched, enamelled, varnished, nickelled, or not, of any base metal N. W. kilo.	0 60
215	Thimbles of any base metal ..... ,, ,,	2 00
216	Hooks and eyes, button shanks and rings, glove and other snap buttons and sockets, crochet hooks, button hooks, knitting needles, glove fasteners, eyelets and paper fasteners, of any base metal.....N. W. kilo.	0 50
	(*a*) Tape measures, key rings or chains, of any base metal, not gold or silver plated ..... N. W. kilo.	0 60
217	Hairpins, plain, nickelled, blanched, varnished or enamelled, of any base metal ....N. W. kilo.	0 40
218	Fishhooks .... ,, ,,	2 00
219	Spatulas, shoemakers', butchers', saddlers', pruning, kitchen, bread, vegetable, cheese, plumbers' and painters' knives, including the so-called "*cuchillos de monte*" or "*de punto*" .....doz.	0 60
	And in addition .....N. W. kilo.	0 10
	Note.—Any of the articles described in this paragraph, if imported with scabbards therefor, shall be dutiable at the rate therein provided with a surtax of 100%.	
220	Hunting knives, not poniards with handles of deerfoot, bone, rubber, paste, wood, horn iron, or other common metal or material, folding or not, with or without scabbards, including combination knives, forks and spoons in one handle.....doz.	1 80
	And in addition .....N. W. kilo.	0 30
	(*a*) Hunting knives, not poniards, with handles of ivory, mother-of-pearl, tortoise shell or white metal, or other fine materials except gold or silver, folding or not, with or without scabbards .....doz.	2 40
	And in addition .....N. W. kilo.	0 40
	Note.—By poniards shall be understood any pointed, double-edged knife.	
221	Erasers and paper cutters for office use, with handles of bone, rubber, paste, wood, horn, iron or other common material .....N. W. kilo.	2 00
	(*a*) The same with handles of ivory, mother-of-pearl, tortoise shell or other fine materials ....N. W. kilo.	4 00
222	Penknives or pocket knives with handles of deerfoot, bone, rubber, paste, wood, horn, iron or other common materials.....N. W. kilo.	2 50
	(*a*) The same with handles of mother-of-pearl, ivory, tortoise shell or other fine or finely worked materials (except gold or silver) .....N. W. kilo.	4 00
223	Razors, old style folding, or old style folding with safety attachment, with handles of bone, rubber, paste, wood, horn, or other common materials .....N. W. kilo.	2 50
	(*a*) Razors, old style folding, or old style folding with safety attachment, with handles of ivory, mother-of-pearl, tortoise shell or other fine or finely worked materials.....N. W. kilo.	5 00
	(*b*) Safety razors of any kind or any metal (except gold or silver), and blades for the same N. W. kilo.	5 00
224	Stropping and honing hand machines of any metal, for safety razor blades .....N. W. kilo.	5 00
225	Butchers' cleavers .....doz.	3 00
	And in addition .....N. W. kilo.	0 10
226	Snips or shears for cutting metal.....doz.	3 00
	And in addition .....N. W. kilo.	0 10
227	Swords, cutlasses or sidearms of any kind, and parts of same, excepting parts of gold and silver, and those prohibited .....N. W. kilo.	0 60
	(*a*) Fencing foils (without hilt or guard) .....pair	1 00
	(*b*) The same, with hilt or guard..... ,,	2 00
	(*c*) Scabbards, of all kinds, of wrought iron, steel or malleable cast iron .....N. W. kilo.	0 60
228	Shears for cutting or pruning trees, flowers, plants, grass or hedges; generally garden shears and shears for shearing animals, with or without springs .....N. W. kilo.	0 20
229	Barbers' clippers ..... ,, ,,	4 00
230	Animal clippers ..... ,, ,,	0 20
231	Scissors or shears of any other kind (not surgical), not elsewhere specified .....doz.	1 00
	And in addition ... .N. W. kilo.	0 20
232	Curved or straight nail shears, button-hole shears, nail files, nail clips, polishers or similar instruments for manicure or pedicure, with or without handles of common materials .....N. W. kilo.	0 80
	(*a*) Same with handles of tortoise shell, mother-of-pearl, or other fine or finely worked materials N. W. kilo.	1 60
233	Table knives or forks with handles of bone, horn, paste, rubber, wood, iron, or other common materials doz. single knives or forks	0 50
	(*a*) The same, silver plated ,, ,, ,, ,,	1 00
	(*b*) The same, with handles of ivory, mother-of-pearl or tortoise shell .....doz. single knives and forks	2 50

Nos.		Dols. cts.
234	Fruit and dessert knives or forks, with handles of bone, horn, paste, rubber, wood, iron or other common materials .....doz. single knives or forks	0 40
	(a) The same, silver plated ,, ,, ,, ,,	0 75
	(b) The same, with handles of ivory, mother-of-pearl or tortoise shell .....doz. single knives or forks	1 00
235	Carving knives, forks, and sharpening steels for same set of three	1 50
	(a) The same, if not imported in sets .... doz. pieces	6 00
	Note.—Knife blades and fork tines, without handles, shall pay one-half of the duties provided for in paragraphs 233, 234 and 235, and handles (except gold, silver and platinum), shall pay one-half of the duties provided for in paragraphs 233, 234 and 235.	
236	All other cutlery, not elsewhere specified.....N. W. kilo.	0 80
	Note.—Shears and cutlery with handles of silver or gold shall pay as manufactures of silver or gold, according to classification on entire weight of the implement.	
237	Surgical and dental instruments of all kinds, cutlery or not, of any material (except gold, silver or platinum); including also induction batteries for medical use, thermocauteries, needles for suture, needles for cataract or for any other surgical purpose, probes and catheters, bistouries; keys, pincers, levers and the like for extracting teeth; instruments for lancing, stopping and cleaning teeth; ear trumpets of caoutchouc or other material; scalpels, surgical or dental mirrors, stylets or probes, knives, saws and forceps for amputating; obstetric instruments; laryngoscopes, stethoscopes, pharyngoscopes, ophthalmoscopes, otoscopes, etc.; files for dentists, hammers for use in autopsy or dentistry; pincers for surgeons, simple or curved, or in the form of scissors; speculums, splints of wood or other material for fractures, cupping glasses of caoutchouc or glass; and generally surgical and dental instruments of all kinds, except rubber or glass syringes .....N. W. kilo	2 00
238	Coal stoves and ranges of all kinds .....G. W. 100 kilos.	5 00
239	Oil stoves, gas stoves and all stoves burning liquid fuel G. W. 100 kilos.	12 00
240	Mortars and pestles.....N. W. kilo.	0 10
241	Flat irons for ironing or pressing, of any material, not hollow or heated from within.....G. W. 100 kilos.	3 50
242	Flat irons for ironing or pressing, of any material, heated from within .....G. W. 100 kilos.	10 00
243	Weights, door weights, sash weights, weights for scales, etc. .....G. W. 100 kilos.	5 00
244	Benches, chairs, sofas, settees or tables .. ,, ,,	5 00
245	Filters of any base metal, plain, painted or varnished G. W. 100 kilos.	2 00
246	Ice cream freezers of any material .....each	0 50
	And in addition .....G. W. kilo.	0 10
247	Bath tubs, sitting and hip baths, and wash stands, enamelled or porcelain lined .....G. W. 100 kilos.	10 00
	(a) The same, galvanized, tinned, painted or plain G. W. 100 kilos.	8 00
248	Pots, kettles or pans, plain, polished or turned ,, ,,	6 00
249	Pots, kettles, pans, boilers, bowls, strainers, colanders, buckets, covers, dippers, ladles, sifters, measures, cuspidors, chambers, basins, pitchers, pails, cups, saucers, tea and coffee pots, sugar bowls, plates, platters, dishes and generally household ware, except as otherwise provided for, painted, tinned, or galvanized, and of tin plate .....G. W. 100 kilos.	8 00
250	Any manufactured article classified in paragraph 249, enamelled or combined with glass or ceramic ware or other base metal in any degree .....G. W. 100 kilos.	10 00
251	Forks and spoons, tinned, including those of tin plate..gross	0 25
	And in addition .....N. W. kilo.	0 12
252	Tea and coffee spoons .....gross	0 15
	And in addition .....N. W. kilo.	0 12
	Note.—Any manufactured article of wrought iron, steel or malleable cast iron, enumerated in paragraphs 251 and 252, coated with any metal other than tin (except gold and silver plated) shall be liable to a surtax of 100 % on the rates provided in said paragraphs.	
	Note.—By tea or coffee spoons shall be understood any spoon having a capacity of less than 10 grams of water.	
253	Safes .....G. W. 100 kilos.	2 50
254	Safes, document or cash boxes, not exceeding 10 kilos. in weight.....N. W. kilo.	0 20
255	Pulley blocks .....N. W 100 kilos.	12 00
256	Bridle bits, plain, varnished, blued or tinned, ...doz.	3 00
257	Spurs, plain, varnished, blued or tinned .....doz. pairs	1 50
258	Stirrups, plain, varnished, blued or tinned..... ,, ,,	2 00
259	All other harness, carriage, or saddlery hardware, plain, varnished, blued or tinned .....N. W. kilo.	0 20
	Note.—Any of the articles mentioned in paragraphs 256, 257, 258 and 259, nickelled, bronze gilt, coated, or covered with other materials, or having parts of other materials, shall be liable to a surtax of 100 % on the rates provided in said paragraphs.	
	Note.—Bits, spurs, stirrups, and all other harness, carriage and saddlery hardware, if silver or gold plated shall pay a surtax of 200 % on the rates provided	
260	Buckles or clasps, not ornaments or jewelry, nor for harnesses or carriages.....gross	0 60
	And in addition .....N. W. kilo.	0 12
261	The same, gold or silver plated .....gross	1 50
	And in addition .....N. W. kilo.	0 50
262	Valises .....G. W. ,,	0 12
263	Trunks ..... ,, ,,	0 12
	Note.—In this paragraph shall also be included trunks of common wood, entirely or in greater part covered with wrought iron, steel, tin plate, or malleable cast iron.	
264	Hasps, door bolts, hinges or butts .....G. W. kilo.	0 08
265	The same, tinned, japanned, enamelled, polished, or coated with other common material.....N. W. kilo.	0 12
266	Corners, angles, handles, plates, ornaments and generally hardware for trunks, furniture and coffins, n. e. p. f. N. W. kilo.	0 20
267	The same, silver or gold plated ..... ,, ,,	0 50
268	Padlocks not elsewhere mentioned (with or without keys for same) .....doz.	0 50
	And in addition .....N. W. kilo.	0 12
269	Yale and similar locks or latches, operated with flat or corrugated keys .....doz.	0 75
	And in addition .....N. W. kilo.	0 12
270	Combination locks.....doz.	1 80
271	Locks not elsewhere provided for..... ,,	0 30
	And in addition .....N. W. kilo.	0 08
272	Horseshoes.....G. W. 100 kilos.	4 00
273	Curry combs .....doz.	0 60
274	Hatchets, with handles ..... ,,	0 60
	And in addition .....N. W. kilo.	0 05
275	Same, without handles .....doz.	0 60
	And in addition .....N. W. kilo.	0 05
276	Tools and implements of all kinds, not apparatus, for arts and trades, not elsewhere mentioned.....N. W. kilo.	0 10
	Note.—None of the articles classified under paragraph 276 shall pay a less rate of duty than 30 % *ad val.*	
277	Lamps, and lamp or lantern parts, nickelled, bronze gilt or not .....G. W. kilo.	0 10
278	Hand lanterns, with or without globes .....doz.	2 00
279	Wall lanterns, with or without reflectors ..... ,,	4 00
280	Street lanterns ..... ,,	6 00
281	Chandeliers, plain, blued nickelled, bronze gilt, or oxidized G. W. kilo.	0 15
	Note.—Tin plate shall be considered as wrought iron when entering into the manufacture of lamps, in determining materials of chief value.	
	Note.—None of the articles classified under paragraphs 278, 279, 280 and 281 shall pay a less rate of duty than 50 % *ad val.*	
282	Frames for spectacles and eyeglasses .....doz.	0 37
283	Buttons .....N. W. kilo.	0 60
	(a) The same, covered with textiles, or other materials N. W. kilo.	1 00
284	Bells weighing more than 10 kilos. each ..G. W. 100 kilos.	5 00
	(a) The same, smaller, including call bells, jingle bells and gongs .....N. W. kilo.	0 10
285	Artificial flowers or wreaths and the like, or parts thereof N. W. kilo.	0 60
286	Pistols (not revolvers), single or double-barrelled....each	2 00
287	Revolvers..... ,,	2 50
288	Automatic pistols..... ,,	7 50
289	Single barrelled, muzzle loading shotguns ..... ,,	1 00
290	Double barrelled, muzzle loading shotguns ..... ,,	2 00
291	Single barrelled, breech loading shotguns..... ,,	3 00
292	Double barrelled, breech loading shotguns ..... ,,	6 00
	Note.—Combined rifles and shotguns shall be considered as rifles.	
293	Repeating shotguns .....each	6 00
294	Automatic loading shotguns..... ,,	8 00
295	Parts of firearms, separately imported, or extra parts not elsewhere mentioned .....N. W. kilo.	10 00
296	Cleaning or re-loading tools, or implements, or parts of same for any firearms, of any material .....N. W. kilo.	1 00
	Note.—Any firearms or parts thereof mounted with gold, silver or platinum, shall pay a surtax of 50 % on foregoing rates and in addition 20 % *ad val.*	
	Note.—The importation of firearms and parts thereof shall be subject to such regulations or restrictions as may be prescribed by the Government.	
297	Other articles, plain, tinned, galvanized, painted or varnished, n. e. p. f.....N. W. kilo.	0 15
	(a) The same, enamelled, bronze gilt or nickelled, or with parts of other material, or coated or ornamented wholly or in part with other metals, except gold, silver and platinum, n. e. p. f.....N. W. kilo.	0 20
	Note.—The articles classified under paragraph 297 shall not pay a less rate of duty than 50 % *ad val.*	
	Note.—Tin-plate articles not specified in the tariff shall be considered and classified as articles of wrought iron, steel, or malleable cast iron.	

GROUP VI.

Copper and alloys of copper.

298	Copper, smelted, of first fusion, old copper and brass G. W. 100 kilos.	5 00
299	Ingots and bars ..... ,, ,,	7 00
300	Sheets and bearings ..... ,, ,,	10 00
301	Rods..... ,, ,,	12 00
	Note.—The rods referred to in paragraph 301 shall be straight, solid, and not over 2 centimetres in diameter.	
302	Copper wire, red, yellow or white, galvanized, tinned, or not .....N. W. kilo.	0 20
	(a) The same, covered with paper, cotton, or caoutchouc, or any insulating material other than silk or wool.....N. W. kilo.	0 30
	(b) The same, covered with silk or wool .. ,, ,,	0 75
	(c) The same, gold or silver plated ..... ,, ,,	1 00
303	Wire cages for birds or animals ..... ,, ,,	1 00
304	Spectacles and eye-glass frames, bronze gilt, blanched, nickelled, or plain.....doz.	0 37
305	Tubes and evaporators (*tachos*) .....G. W. 100 kilos.	15 00
306	Cocks, valves and pipe fittings of all kinds, for machinery or not .....N. W. kilo.	0 20
307	Nails, staples and spikes ..... ,, ,,	0 20
308	Small nails, tacks and brads ..... ,, ,,	0 25
	Note.—Nails, brads, staples, or tacks, less than 35 millimetres in length shall be considered as tacks or small nails for the purpose of this tariff.	
309	Screws, screw hooks, screw eyes, ring hooks, nuts, bolts, rivets, burrs and washers .....N. W. kilo.	0 30
310	Buckles or clasps (not ornaments or jewellery), not for harnesses or carriages.....gross	0 90
	And in addition .....N. W. kilo.	0 25

SCHEDULE *B*.—METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT—continued.

Nos.		Dols. cts
311	Spurs, except gold and silver plated .....doz. pairs	3 00
312	Bridle bits, except gold and silver plated .....doz.	6 00
313	Stirrups, except gold and silver plated.....doz. pairs	4 50
314	Carriage, harness or saddlery hardware n. e. p. f., except gold or silver plated.....N. W. kilo.	0 45
315	Corners, angles, handles, ornaments, and generally hardware for trunks, furniture and coffins, n. e. p. f., except gold and silver plated.....N. W. kilo.	0 45
	Note.—Articles classified in paragraphs 310 to 315, if gold or silver plated, shall pay the duties therein provided, with a surtax of 100 %.	
316	Columns, bannisters, posts, fencing, gates, and generally structural material, n. e. p. f. .....G. W. kilo.	0 15
317	Beds or bed frames, up to 1·10 metres in width .....each	6 00
	And in addition .....G. W. 100 kilos.	15 00
	(*a*) The same, wider than 1·10 metres.....each	10 00
	And in addition .....G. W. 100 kilos.	15 00
318	Cribs or cradles, or frames for same.....each	2 40
	And in addition .....G. W. 100 kilos.	15 00
319	Cots or cot frames .....each	2 00
	And in addition .....G. W. 100 kilos.	15 00
	Note.—Any of the articles specified in paragraphs 317, 318 and 319, if manufactured of iron covered with sheet copper or alloys thereof, shall pay 60 % of the rates provided in said paragraphs.	
320	Hinges or butts.....N. W. kilo.	0 30
321	Padlocks .....doz.	0 75
	And in addition .....N. W. kilo.	0 45
322	Yale and similar locks with flat or corrugated keys ..doz.	2 40
	And in addition .....N. W. kilo.	0 45
323	Combination locks.....doz.	7 20
324	Locks, not elsewhere provided for ..... ,,	1 20
	And in addition .....N. W. kilo.	0 45
325	Lamps and lantern or lamp parts, including burners, n. e. p. f. .....G. W. kilo.	0 35
326	Carriage and automobile lamps of any metal, gold or silver plated or not .....pair	1 00
	And in addition .....N. W. kilo.	0 60
	Note.—None of the articles classified under paragraphs 325 and 326 shall pay a less rate of duty than 50 % *ad val.*	
327	Locomotive headlights of any metal .....each	5 00
	And in addition .....N. W. kilo.	0 30
328	Hand lanterns.....doz.	9 00
	And in addition .....N. W. kilo.	0 35
329	Side lamps for vessels .....pair	1 00
	And in addition .....N. W. kilo.	0 40
330	Bicycle lanterns of any metal .....each	0 50
	Note.—Lamps or lanterns, even though imported with automobiles, carriages, bicycles and other vehicles, shall be classified under their respective paragraphs.	
331	Spirit and gasoline heating lamps and torches..N. W. kilo.	0 50
332	Candlesticks and candelabra..... ,, ,,	0 75
333	Chandeliers.....G. W. ,,	0 60
334	,, manufactured of iron, covered with sheet copper or alloys thereof .....G. W. kilo.	0 36
	Note.—None of the articles classified under paragraphs 332, 333 and 334 shall pay a less rate of duty than 50 % *ad val.*	
335	Bells of more than 10 kilos. each .....N. W. kilo.	0 10
	(*a*) The same, smaller, including call bells, jingle bells and gongs .....N. W. kilo.	0 40
336	Mortars and pestles ..... ,, ,,	0 25
337	Solder ..... ,, ,,	0 40
338	Soldering irons ..... ,, ,,	0 25
339	Cloth, netting or mesh ..... ,, ,,	0 50
340	Masks of wire .....doz.	3 00
341	Tinsel .....N. W. kilo.	1 00
	(*a*) Articles made up entirely, or in chief value, of tinsel, whether bronze gilt, blanched, nickelled or not N. W. kilo.	3 00
342	Powder, leaf, liquid or paste, for gilding or other industrial purposes .....N. W. kilo.	1 00
	Note.—Varnish, size and other chemicals, not mixed with above shall pay duty separately under paragraphs corresponding to their class.	
343	Pots, kettles, pans, boilers, bowls, strainers, buckets, covers, ladles, sifters, measures, cuspidors, chambers, basins, pitchers, pails, cups, saucers, tea and coffee pots, sugar bowls, plates and generally household ware, n. e. p. f .....N. W. kilo.	0 32
344	Forks and spoons, n. e. p. f. except gold and silver plated gross	0 75
	And in addition .....N. W. kilo.	0 30
	(*a*) Tea or coffee spoons, except gold and silver plated gross	0 50
	And in addition .....N. W. kilo.	0 30
	Note.—By tea or coffee spoon shall be understood any spoon, the capacity of which does not exceed 10 grams of water.	
345	Waiting trays, match holders, ash trays and smoking sets N. W. kilo.	0 75
	(*a*) Statuettes, statuary, high and bas reliefs, vases, frames, and generally artistic work for house decoration, except gold or silver plated.....N. W. kilo.	1 00
	Note.—None of the articles classified under paragraph 345 shall pay a less rate of duty than 50 % *ad val.*	
346	Letters or numerals for marking.....N. W. kilo.	0 60
347	Buttons (not jewellery) n. e. p. f. except gold or silver plated .....N. W. kilo.	1 20
348	Show window fittings..... ,, ,,	0 40
349	Hand pumps .....each	3 00
	And in addition .....N. W. kilo.	0 15
	Note.—Pipe or tubing imported with pumps shall not be considered parts of the same and shall be classified according to its corresponding paragraph.	
350	Pneumatic hand pumps.....N. W. kilo.	0 45
351	Weights ..... ,, ,,	0 60
352	Articles not elsewhere provided for ..... ,, ,,	0 50
	(*a*) The same nickelled, oxidized, bronze gilt, blanched, or enamelled, n. e. p. f .....N. W. kilo.	0 60
	Note.—None of the articles classified under paragraph 352 shall pay a less rate of duty than 50 % *ad val.*	

GROUP VII.

Mercury, nickel, aluminium; tin and alloys thereof; zinc, lead and other metals and alloys thereof.

Nos.		Dols. cts.
353	Mercury or quicksilver .....N. W. kilo.	1 00
354	Nickel: (*a*) lumps or ingots.....G. W. 100 kilos.	10 00
	(*b*) Bars, sheets, pipe or wire .....N. W. kilo.	0 50
	(*c*) All other articles ..... ,, ,,	2 00
355	Aluminium: (*a*) Lumps or ingots.....G. W. 100 kilos	20 00
	(*b*) Bars, sheets, pipe or wire .....N. W. kilo.	1 00
	(*c*) Tableware, cooking and kitchen utensils ,, ,,	2 00
	(*d*) Forks and spoons .....doz.	0 75
	(*e*) Tea or coffee spoons ..... ,,	0 50
	Note.—By tea or coffee spoon shall be understood any spoon having a capacity of less than 10 grams of water.	
	(*f*) Pocket combs .....doz.	0 30
	(*g*) Other combs..... ,,	0 60
	(*h*) Powder, leaf, liquid or paste.....N. W. kilo.	1 00
	Note.—Varnish, size and other chemicals, not mixed with above shall be separately dutiable under paragraphs corresponding to their class.	
	(*i*) All other articles not elsewhere mentioned N. W. kilo.	3 00
356	Tin: (*a*) Bars, pigs or ingots .....G. W. 100 kilos.	10 00
357	Tin and alloys thereof:	
	(*a*) Sheets, pipe, wire, babbit metal (in bars, lumps or bearings), solder, and plumbers' pot metal G. W. 100 kilos.	15 00
	(*b*) Leaf, powder, and caps for bottles or jars N. W. kilo.	0 50
358	Zinc, lead, and other metals, not specially mentioned, as well as their alloys:	
	(*a*) Lumps or ingots .....G. W. 100 kilos.	5 00
	(*b*) Bars, sheets, pipe and wire ..... ,, ,,	7 50
	(*c*) Shot ..... ,, ,,	12 00
	(*d*) Nails, staples, brads or tacks, plain, bronze gilt or nickelled.....N. W. kilo.	0 10
359	Tin, lead, zinc, and other metals not specially mentioned, as well as alloys thereof, including pewter:	
	(*a*) Forks and spoons .....gross pieces	0 75
	And in addition .....N. W. kilo.	0 30
	(*b*) Tea and coffee spoons .....gross pieces	0 50
	And in addition .....N. W. kilo.	0 30
360	Alpaca, or white metal, cristoffle, pakfong, German silver, Britannia metal, and similar alloys:	
	(*a*) Forks and spoons .....gross pieces	3 00
	And in addition .....N. W. kilo.	0 50
	(*b*) Tea and coffee spoons.....gross pieces	2 00
	And in addition .....N. W. kilo.	0 50
	Note.—By tea or coffee spoon shall be understood any spoon having a capacity of less than 10 grams of water.	
361	Tin, lead, zinc and other metals not specially mentioned:	
	(*a*) Spurs, except gold and silver plated ....doz. pairs	3 00
	(*b*) Bridle bits, except gold and silver plated.....doz.	6 00
	(*c*) Stirrups, except gold and silver plated ..doz. pairs	4 50
	(*d*) Other carriage or harness hardware n. e. p. f. except gold or silver plated .....N. W. kilo.	0 45
	(*e*) Corners, angles, handles, plates, ornaments, and generally hardware for furniture, coffins, and trunks, n. e. p. f. except gold or silver plated ..N. W. kilo.	0 45
362	Tin, lead, zinc, and other metals not specially mentioned, as well as alloys thereof:	
	(*a*) Articles not elsewhere provided for .. N. W. kilo.	0 50
	(*b*) The same nickelled, oxidized, bronze gilt, blanched or enameled .....N. W. kilo.	0 60

Note 1.—Provided that none of the articles classified under paragraph 362 shall pay a less rate of duty than 50% *ad val.*

Note 2.—Articles dutiable under Groups VI. and VII. of Schedule *B*, other than those embraced in paragraphs 352 and 362, gold or silver plated (except when expressly provided for) shall be liable to a surtax of 100 % on the highest specific duty otherwise leviable thereon under said groups, without prejudice to the operation of any conditional *ad valorem* proviso that may be applicable to such articles. The thinnest wash or deposit of silver or gold on any article shall constitute plating.

Note 3.—Bronze, brass, or "yellow metal" shall be held synonymous with copper and alloys thereof for the operation of this tariff.

Note 4.—Wherever in Groups IV. V. VI. and VII. of Schedule *B*, articles or manufactures are mentioned, without special provision for the same if bronze gilt, nickelled, oxidized, japanned, varnished, covered or plated with other materials, such mention shall be held to embrace all or any of said processes.

GROUP VIII.

Wastes and scoriæ.

363	Shavings and cuttings of iron or steel and other wastes of cast iron or from the manufacture of common metals, fit only for resmelting, and scoriæ resulting from the smelting of ores .....G. W. 100 kilos	0 10

Nos. Dols. cts.

SCHEDULE C.

SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

GROUP I.

Soap, perfumery, cosmetics and other toilet preparations.

364 Common resin soap for washing .....G. W. 100 kilos. 1 25
365 Soap of cocoanut oil, cotton seed oil, olive oil and similar soaps, including Castile soap .....G. W. 100 kilos. 10 00
366 Common soap powders and scouring and washing preparations n. e. p. f. .....G. W. 100 kilos. 10 00
367 Aromatic, perfumed and scented pastilles, papers, tablets, fumigating ribbons, joss sticks or powder, n. e. p. f. N. W. kilo. 1 00
368 Toilet soap, shaving soap, and medicinal soap, solid, in paste, powder, liquid or paper or in other forms N. W. kilo. 0 50
369 Handkerchief and similar extracts, essences or perfumes N. W. kilo. 1 00
370 Dentifrice in the form of powder, soap, liquid, paste, solid or paper, or in other forms .....N. W. kilo. 0 50
371 Sachet powder ..... „ „ 1 50
372 Toilet waters and lotions, such as Florida water, Melissa water, Kananga water, lavender water, Divina water, Cologne water and the like; aromatic vinegar N. W. kilo. 0 35
373 Aromatic salts..... „ „ 1 00
374 Musk .....N. W. hectog. 1 00
375 Hair oils, dyes, elixirs, tonics, hair washes, strengtheners, renewers, or invigorators, agua quina, Herpicide and similar preparations for the hair or scalp ....N. W. kilo. 0 50
376 Face paint, eyebrow and eyelash pencils or dyes, carmine for lips and cheeks, depilatory preparations, and generally cosmetics: finger nail polishing or colouring preparations, solid, paste, powder, in leaves or in other forms; also utensils for the application of any of the articles mentioned in this paragraph.....N. W. kilo. 2 00
377 Toilet powder of rice, talc, magnesia or other substance N. W. kilo. 1 00
378 Pomades, in any form and of any kind, for moustache, beard or hair.. .....N. W. kilo. 0 50
379 Pills, pastilles and other preparations for perfuming the breath .....N. W. kilo. 2 00

Note.—Any of the articles classified under paragraphs 367 to 379 inclusive, imported in vials, bottles, boxes, tins or other immediate containers not regularly employed in offering the same for retail, or lacking in their packing any part of the package, interior or exterior, in which these articles are sold by retail, shall be subject to a surtax of 100%.

380 Essential oils, extracts and products used in the preparation of perfumery, soaps and liquors .....N. W. kilo. 5 00

Note.—None of the articles classified under paragraphs 367 to 380 inclusive shall pay a less rate of duty than 50% *ad val.*

381 Bay rum.....N. W. kilo. 0 25

GROUP II.

Inks, colours, pigments, dyes, paints and varnishes.

382 Artists' oil colours or paints in tubes or otherwise contained; and water colours in tablets or paste, including the weight of boxes and mixing cups if same be imported therewith; and generally artists' materials, n. e. p. f. N. W. kilo. 0 75
383 Writing inks .....G. W. „ 0 06
(*a*) So called "India" or "Chinese" ink, and indelible ink, drawing ink, stamping ink, hectograph ink; stamp pads, inked or not .....N. W. kilo. 0 18
(*b*) Lead, coloured, copying and indelible pencils, including automatic pencils, or pencil holders of any material except gold, silver, mother-of-pearl, ivory, tortoise shell and similar fine materials, containing leads or not.....N. W. kilo. 0 75
(*c*) Pencil leads, charcoal pencils and crayons, n. e. p. f. N. W. kilo. 1 50
384 Dyes:
(*a*) Woods, barks, roots, berries and other vegetable products for the manufacture of dyes G. W. 100 kilos, 0 50
(*b*) Extracts and dyes derived therefrom n. e. p. f. G. W. 100 kilos. 5 00
(*c*) Dyeing soap .....N. W. kilo. 0 25
(*d*) Dyestuffs derived from coal (aniline) and all other chemical dye colours not specially provided for N. W. kilo. 0 45

Note.—None of the colours or dyes classified under paragraph 384 (*d*) shall pay a less rate of duty than 50% *ad val.*

385 Cochineal .....N. W. kilo. 0 75
386 Indigo, natural or artificial, and ultra-marine blue in any form for use in washing, bleaching, or for other purposes G. W. kilo. 0 20
387 Varnishes, driers and shellacs, prepared, of all kinds, including stains for woodwork and other applications G. W. kilo. 0 10

Note.—None of the articles classified under paragraph 387 shall pay a less rate of duty than 40 % *ad val.*

388 All colouring matter for beverages and food stuffs, n. e. p. f..... N. W. kilo. 1 00
389 Blacking of all kinds; graphite and manufactures of graphite, not provided for, dressing, cleansing, preserving and polishing preparations for shoes, leather or hoofs (including neats-foot oil), n. e. p. f. ..G. W. kilo. 0 10
390 Putty .....G. W. 100 kilos. 6 00
391 Bituminous paints made from mineral tar (not aniline dyes or colours), including paraffin paint G. W. 100 kilos. 3 00

Nos. Dols. cts.

392 Pigments and paints:
(*a*) Natural colours (ochres, etc.), in powder or lumps, not prepared in any way, including calsomine and so called "cold water" paints ....G. W. 100 kilos. 3 00
(*b*) White and red lead, and oxide of zinc, pure or not, in powder or lumps.....G. W. 100 kilos. 10 00
(*c*) The same, pure or not, ground in oil or other liquid, in paste form .....G. W. 100 kilos. 8 00
(*d*) All other pigments, pure or not, in powder or lumps .....G. W. 100 kilos. 12 00
(*e*) The same, pure or not, in paste.... „ „ 8 00
(*f*) All ready-mixed paints, pure or not, of whatever base.....G. W. 100 kilos. 6 00

Note.—None of the articles classified under paragraphs 392 (*d*), (*e*) and (*f*) shall pay a less rate of duty than 40 % *ad val.*

GROUP III.

Simple drugs, oils, fats, vegetable, animal, pharmaceutical and chemical products.

393 Oleaginous seeds .....G. W. 100 kilos. 2 50
394 Colophony, Burgundy and similar pitch and Stockholm tar .....G. W. 100 kilos. 1 00
395 Spirits of turpentine ..... „ „ 6 00
396 Tan bark ..... „ „ 0 50
397 Palm (senegal) and cocoanut oil ..... „ „ 3 00
398 Linseed, rape and hempseed oil ..... „ „ 6 00
399 Fish oils, not provided for ..... „ „ 6 00
400 Tallow, olein, stearin, spermaceti, vegetable and animal wax, not manufactured.....G. W. 100 kilos. 4 00
(*a*) Tallow, caustic soda, greases and resins to be employed exclusively in the manufacture of common soap, provided they are imported only by and for duly licensed manufacturers of soap N. W. 100 kilos. 0 50
401 Glycerin, crude or refined .....G. W. „ 10 00
402 Manufactures of tallow, olein, stearin, spermaceti, vegetable and animal wax, including lard oil and other oils of animal origin n. e. p. f. .....G. W. 100 kilos. 10 00
403 Vegetable juices, extracts and oils, n. e. p. f.....40 % *ad val.*
404 Barks, beans, berries, bulbs and bulbous roots, fruits, flowers, dried fibres, grains, herbs, leaves, lichens, mosses, stems, vegetables, seeds, aromatic seeds, fungi, and other similar products, not edible nor used for dyeing.....40 % *ad val.*
405 Animal products employed in medicine ..... „ „
406 Simple bodies, mineral, chemical and pharmaceutical products, n. e. p. f.....40 % *ad val.*

GROUP IV.

Various.

407 Starch and fecula for industrial purposes G. W. 100 kilos. 3 00
408 Dextrine ..... „ „ 3 00
409 Glue of all kinds, dry, including fish bladders and sounds G. W. 100 kilos. 12 00
410 Glue and adhesive paste of all kinds, prepared, including mucilage, so called "library paste," leather and rubber cement and the like .....G. W. kilo. 0 20
411 Albumen (egg or blood) and gelatine.....N. W. „ 0 50
412 Manufactures of albumen and gelatine, not elsewhere mentioned .....N. W. kilo. 1 00
413 Carbons for electric lighting .....G. W. 100 kilos. 6 00
414 Black gunpowder (not smokeless) for sporting purposes G. W. kilo. 0 40
415 Smokeless explosive for sporting purposes .... „ „ 0 60
416 Dynamite, blasting powder and similar explosives, for blasting .....G. W. kilo. 0 10

Note.—Gunpowder of any kind capable of passing through a metallic riddle with round holes 2½ mm. in diameter, shall be considered powder for sporting purposes.

417 Fulminate caps, wired or not, and fuses, for blasting G. W. kilo. 0 50

Note.—The importation of powder and explosives shall be subject to such regulations as may be prescribed by the Government.

418 Paper caps for toy pistols, torpedoes, and saltpericos G. W. kilo. 0 50
419 Firecrackers and fireworks, not otherwise provided for G. W. kilo. 0 20

SCHEDULE D.

RULES.

When the textiles or articles to which this schedule refers contain an admixture, they shall be classified according to the following rules, unless exempt from the operation thereof by special provisions in some paragraph of this tariff:

I.—Cotton textiles containing threads of hemp, jute, flax, ramie, or other vegetable fibres, shall be liable to a surtax of 25 %: *Provided*, That the number of threads of hemp, jute, flax, ramie, or other vegetable fibres, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, flax, ramie, or other vegetable fibres exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraphs of Schedule *E*.

Made up articles, having in their woven structure threads of hemp, jute, flax, ramie, or other vegetable fibres, in any proportion, shall be classified according to Schedule *E*.

SCHEDULE *D*.—COTTON AND ITS MANUFACTURES (RULES)—continued.

Nos. Dols. cts.

II.—Cotton textiles containing threads of wool, flock, wool, hair, or wastes of these materials, shall be liable to a surtax of 40 % : *Provided*, That the number of threads of wool, flock wool, hair, or wastes of these materials, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or wastes of these materials, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraphs of Schedule *F*.

Made up articles having in their woven structure threads of wool, flock wool, hair, or wastes of these materials, in any proportion, shall be classified according to Schedule *F*.

III.—Cotton textiles containing threads of silk, floss or waste silk, or artificial silk, shall be liable to a surtax of 80 % : *Provided*, That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraphs of Schedule *G*.

Made up articles having in their woven structure threads of silk, floss or waste silk, or artificial silk, in any proportion, shall be classified according to Schedule *G*.

COTTON AND ITS MANUFACTURES.

GROUP I.

Raw cotton.

420	Raw cotton, with or without seed.....G. W. 100 kilos.	10 00
421	Cotton waste ..... ,,	6 00

GROUP II.

Yarns and manufactures.

422	Spun cotton, thread or yarn, of one or two ends, bleached or unbleached .....N. W. kilo.	0 40
423	Of one or two ends, dyed, printed or stained .. ,, ,,	0 60
424	Of three or more ends, bleached or unbleached ,, ,,	0 50
425	Of three or more ends, dyed, printed or stained ,, ,,	0 75

Note.—The net weight of all yarn and thread mentioned in paragraphs 422 to 425 shall include weight of bobbins, spools or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.

Note.—Cotton yarn or thread weighing over 50 grams per 100 metres shall be considered and classified as packthread under paragraph 426.

426	Packthread, whipcord and wrapping twine of cotton, or any cotton cord or string, twisted or not, weighing over 50 grams per 100 metres.....N. W. kilo.	0 15
427	Seines and fishing nets, finished or unfinished ,, ,,	0 60
428	Fly nets of cotton for horses .....doz.	24 00
429	Nets of cotton for tennis courts, single ..... ,,	36 00
430	The same, double ..... ,,	48 00
431	Hammocks of cotton..... ,,	18 00
432	Packthread, whipcord or wrapping twine or any cotton cord or string, twisted or not, of the class and weight described in paragraph 426, manufactured into any other object or article not provided for in this tariff N. W. kilo.	0 60

Note.—None of the articles or manufactures classified under paragraph 432 shall pay a less rate of duty than 50% *ad val.*

433	Cotton shoe and corset laces, flat, round, tubular or twisted N. W. kilo.	1 75
434	The same, in pieces..... ,, ,,	1 25
435	Cotton watch guards and eye glass cords..... ,, ,,	7 00
436	Tassels, and tasseled cord, even if in part of wood or other stiffening material .....N. W. kilo.	2 00
437	Cotton rope and cordage .....G. W. 100 kilos.	12 00

GROUP III.

Cotton textiles and manufactures.

438 Textiles of cotton, plain woven (not twilled, or figured in the loom), bleached or unbleached, weighing 7 kilos. or more per 100 sq. metres :

Note.—Textiles of cotton mercerized, mentioned in notes to Nos. 438, 439, 440 and 441 are exempt from the surtax of 15 %

Threads per square of 6 mm.	Width up to 65 cm.	Over 65 cm. and not exceeding 78 cm.	Over 78 cm. and not exceeding 91 cm.	Over 91 cm. and not exceeding 104 cm.	Over 104 cm. For each 13 cm. or fraction of 13.
	per 100 m.	per 100 m.	per 100 m.	per 100 m.	per 100 m
(*a*) Up to 24	3.00	3.60	4.20	4.80	0.60
(*b*) 25 to 36.....	3.75	4.50	5.25	6.00	0.75
(*c*) 37 and over ..	4.50	5.40	6.30	7.20	0.90

Note.—Textiles classified under paragraph 438, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

Note.—Textiles classified under paragraph 438, when embossed, mercerized, or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15 % for any or all of these processes, without prejudice to the operation of the preceding note.

439 Textiles of cotton, plain woven (not twilled or figured in the loom), bleached or unbleached, weighing less than 7 kilos. per 100 sq. metres :

Threads per square of 6 mm.	Width up to 65 cm.	Over 65 cm. and not exceeding 78 cm.	Over 78 cm. and not exceeding 91 cm.	Over 91 cm. and not exceeding 104 cm.	Over 104 cm. For each 13 cm. or fraction of 13.
	per 100 m.	per 100 m.	per 100 m.	per 100 m.	per 100 m.
(*a*) Up to 24	3.50	4.20	4.90	5.60	0.70
(*b*) 25 to 36.....	4.375	5.25	6.125	7.00	0.875
(*c*) 37 and over ..	5.25	6.30	7.35	8.40	1.05

Note.—Textiles classified under paragraph 439, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

Note.—Textiles classified under paragraph 439, when embossed, mercerized, or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15% for any or all of these processes, without prejudice to the operation of the preceding note.

440 Textiles of cotton, twilled, or figured in the loom, bleached or unbleached, weighing 8 kilos. or more per 100 sq. metres :

Threads per square of 6 mm.	Width up to 67 cm.	Over 67 cm. and not exceeding 78 cm.	Over 78 cm. and not exceeding 91 cm.	Over 91 cm. and not exceeding 104 cm.	Over 104 cm. For each 13 cm. or fraction of 13.
	per 100 m.	per 100 m.	per 100 m.	per 100 m.	per 100 m.
(*a*) Up to 24	3.60	4.32	5.04	5.76	0.72
(*b*) 25 to 30	4.50	5.40	6.30	7.20	0.90
(*c*) 31 to 36	5.40	6.48	7.56	8.64	1.08
(*d*) 37 and over ..	6.30	7.56	8.82	10.08	1.26

Note.—Textiles classified under paragraph 440, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10 % for any or all of these processes.

Note.—Textiles classified under paragraph 440, when embossed, mercerized or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15 % for any or all of these processes, without prejudice to the operation of the preceding note.

Note.—Textiles classified under paragraph 440, weighing over 22 kilos. per 100 square metres, when manufactured with dyed or coloured yarns of more than one shade or colour, shall be liable to a surtax of 60 %, but exempted from all surtaxes to which the preceding notes refer

441 Textiles or cotton, twilled, or figured in the loom, bleached or unbleached, weighing less than 8 kilos. per 100 sq. metres :

Threads per square of 6 mm.	Width up to 67 cm.	Over 67 cm. and not exceeding 78 cm.	Over 78 cm. and not exceeding 91 cm.	Over 91 cm. and not exceeding 104 cm.	Over 104 cm. For each 13 cm. or fraction of 13.
	per 100 m.	per 100 m.	per 100 m.	per 100 m.	per 100 m.
(*a*) Up to 18	3.00	3.60	4.20	4.80	0.60
(*b*) 19 to 24	4.00	4.80	5.60	6.40	0.80
(*c*) 25 to 30	5.00	6.00	7.00	8.00	1.00
(*d*) 31 to 36	6.00	7.20	8.40	9.60	1.20
(*e*) 37 and over ..	7.00	8.40	9.80	11.20	1.40

Note.—Textiles classified under paragraph 441, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10 % for any or all of these processes.

Nos. Dols. cts.

Note.—Textiles classified under paragraph 441, when embossed, mercerized, or manufactured with dyed yarns, shall be classified, according to width and thread count, with a surtax of 15 % for any or all of these processes, without prejudice to the operation of the preceding note.

442 Duck for sails or for other purposes, of cotton, flax or other vegetable fibres, or of cotton mixed with flax or other vegetable fibres, up to 61 centimetres in width:
(a) No. 12 and others of equal weight, per metre, 9 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 1½ cents per metre.
(b) No. 11 and others of equal weight, per metre 10½ cents; wider, for each 10 centimetres in width or fraction of 10, surtax, 1¾ cents per metre.
(c) No. 10 and others of equal weight, per metre 12 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 2 cents per metre.
(d) No. 9 and others of equal weight per metre 13½ cents; wider, for each 10 centimetres in width or fraction of 10, surtax 2¼ cents per metre.
(e) No. 8 and others of equal weight, per metre 15 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 2½ cents per metre.
(f) No. 7 and others of equal weight, per metre 16½ cents; wider, for each 10 centimetres in width or fraction of 10, surtax 2¾ cents per metre.
(g) No. 6 and others of equal weight, per metre 18 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 3 cents per metre.
(h) No. 5 and others of equal weight, per metre 19½ cents; wider, for each 10 centimetres in width or fraction of 10, surtax 3¼ cents per metre.
(i) No. 4 and others of equal weight, per metre 21 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 3½ cents per metre.
(j) No. 3 and others of equal weight, per metre 22½ cents; wider, for each 10 centimetres in width or fraction of 10, surtax 3¾ cents per metre.
(k) No. 2 and others of equal weight, per metre 24 cents; wider, for each 10 centimetres in width or fraction of of 10, surtax 4 cents per metre.
(l) No. 1 and others of equal weight, per metre 25½ cents; wider, for each 10 centimetres in width or fraction of 10, surtax 4¼ cents per metre.
(m) No. 0 and others of equal weight, per metre 27 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 4½ cents per metre.
(n) No. 00 and others of equal weight per metre 28½ cents; wider, for each 10 centimetres in width or fraction of 10, surtax 4¾ cents per metre.

443 Tents, awnings, sails and similar articles made up of duck of the kinds enumerated in paragraph 442 ..N. W. kilo. 0 40
444 Cotton felt ..... " " 0 60
(a) The same made up into articles not elsewhere provided for .....N. W. kilo. 1 20

445 Pile fabrics, of cotton, up to 78 cm. in width .....metre 0 18
(a) The same, wider than 78 cm. for every 10 cm. or fraction thereof in width.....metre 0 03

446 Cotton slipper cloth .....N. W. kilo. 0 60

447 Textiles of cotton called tapestry, or similar textiles for upholstering furniture, or for curtains, table covers, and similar articles, up to 78 cm. in width.....metre 0 27
(a) The same, wider, for every 13 cm. or fraction thereof in width .....metre 0 045
(b) Any of the textiles mentioned in paragraphs 447 and 447 (a), embroidered, woven, or trimmed in part with metal thread, beads, or tinsel (even if any of these operations be only in slight proportion), shall pay a surtax of 50 %.
(c) The textiles mentioned in paragraphs 447 and 447 (a), made up into table covers, curtain or similar articles of a plain surface, each 100 sq. cm ..metre 0 004
(d) Textiles mentioned in paragraph 447 (b), made up into table covers, curtains or similar articles of a plain surface, each 100 sq. cm .....metre 0 008
(e) Textiles mentioned in paragraphs 447 and 447 (a) in all other made up articles.....N. W. kilo. 2 00
(f) All other articles, made up of the textiles mentioned in paragraph 457(b), embroidered.....N. W. kilo. 3 00
Note.—Measurement of made up articles dutiable under paragraphs 447 and 447 (c) (d) shall be taken at the greatest length and fullest breadth, but not including fringe.

448 Carpets and rugs of cotton, jute or other vegetable fibre, pure or mixed, in any proportion, sewn or not N. W. kilo. 0 25

449 Piqué of cotton, up to 65 cm. in width.....100 metres 9 75
(a) Over 65 cm. in width, for every 5 cm. or fraction of 5 in width .....100 metres 0 75
Note.—Textiles classified under paragraphs 449 and 449 (a), when manufactured with dyed or coloured yarns of more than one shade or colour, shall be liable to a surtax of 200 %.
Fancy piqués used as vestings, or any textile with a cord design running in the direction of the warp, shall also be classified under this paragraph, whether the pattern or cord in relief in the last mentioned textile has been obtained by supporting the raised design rib or cord with other threads thereunder running in the direction of the warp, or whether such raised design or cord is sustained by weft threads forming a second, double or independent weft of the textile, close or loosely woven, under the conventional weft.

450 Cotton tulles and netting of all kinds, plain and of uniform mesh or net, for each 13 cm. in width or fraction of 13 metre 0 015

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(a) The same, not plain, nor of uniform mesh or net, but figured or embroidered on the loom, or by hand, for each 13 cm. in width or fraction of 13 ....metre 0 02
(b) Cotton tulles and netting of all kinds, made up into articles of any kind n. e. p. f. .....N. W. kilo. 3 50
Note.—No figured, hand or machine embroidered mesh, netted, bobbinette and similar fabric of less than 45 centimetres in width shall be classified under paragraph 450, but shall be considered as lace.

451 Gauze, net or tulle of cotton, for veils, including made up cotton veils.....N. W. kilo. 8 00

452 Mosquito bars of cotton, finished or partly finished, not of tulle or netting.....N. W. kilo 1 00

453 Cotton laces of any kind .....100 metres 1 65
And in addition .....N. W. kilo. 0 65
(a) All articles made up entirely of cotton lace or in chief value of cotton lace except handkerchiefs N. W. kilo. 7 00
Note.—No made up lace article shall pay a less rate of duty than 60 % *ad val.*

454 Swiss embroideries and insertions on cotton ground 100 metres 2 50
And in addition .....N. W. kilo. 0 60

455 Cotton ribbons, braids, tape, galloons; also generally cotton trimmings of similar manufacture n. e. p. f. (except laces, Swiss or other embroideries, insertions, and elastic ribbons, bands or tape), for each centimetre or fraction thereof in width .....100 metres 0 25
Note.—The measurement of articles classified under paragraph 455 shall be taken at extreme width, including scallops.

456 Cotton trimmings, not in any of the forms mentioned in paragraph 455, and cotton fringes..... N. W. kilo. 2 00

457 Articles made up entirely or in chief value of the cotton trimmings, ribbons, braids, tape or galloons classified under paragraphs 455 and 456 ..... N. W. kilo. 4 00
Note.—Trimmings and articles classified under paragraphs 456 and 457 shall not pay less than 50 % *ad. val.*

458 Cotton elastic bands, braids, ribbon or tape manufactured with threads of gum elastic, up to 5 millimetres in width .....100 metres 0 75
(a) The same, wider, for each centimetre or fraction thereof in width .....100 metres 1 50
Note.—The same rate shall be applied, according to width, to cotton elastic textiles manufactured with threads of gum elastic.

459 Elastic and unelastic cotton suspenders.....doz. 2 00

460 Elastic and unelastic cotton garters, shirt or arm bands doz. pairs 0 60
And in addition.....N. W. kilo. 0 60

461 Other made up articles of cotton elastic textiles, ribbons, tapes or bands .....N. W. kilo. 2 50
Note.—All of the articles mentioned in paragraphs 458 to 461 shall pay, in addition to the specific or compound specific duty provided for, 30 % *ad val.* if they are combined, ornamented, trimmed or jewelled with silver, gold or other precious metals or with precious stones.

462 Webbing, for the manufacture of cinches, saddle girths, driving reins and the like, not cut to measure N. W. kilo. 0 50

463 Cotton cinches, surcingles, saddle girths, headstalls and halters for horses or other animals.....N. W. kilo. 0 50

464 Cartridge belts of cotton .....doz. 4 00

465 Cotton wicks for lamps, and wick or wicking for tapers or candles.....N. W. kilo. 0 25

466 Hose of cotton or other vegetable fibres or of these combined with rubber, to be used with machinery or not N. W. kilo. 0 10
Note.—The weight of fittings, nozzles and connections shall be included in the dutiable weight of hose if attached.

467 Belting of cotton or other vegetable fibre for machinery N. W. kilo. 0 30

468 Waterproof textiles of cotton and rubber or caoutchouc N. W. kilo. 0 30

469 Ponchos and blankets of materials described in paragraph 468 .....doz. 8 00

470 Coats, overcoats, and capes of materials described in paragraph 468 .....doz. 12 00

471 Trousers or breeches of materials described in paragraph 468 .....doz. 5 50

472 Hats, caps, head gear covers and similar small articles, of materials described in paragraph 468 .....doz. 2 40
Note.—Any of the articles mentioned in paragraphs 470, 471 and 472, when of such size as to be suitable only for children's wear, shall pay 60 % of the duties provided for in said paragraphs.

473 Arm dress shields of material described in paragraph 468, or of other cotton material .....doz. pairs 1 20

474 Articles n. e. p. f. manufactured of textiles of rubber or caoutchouc and cotton, or cotton textiles waterproofed with rubber or caoutchouc.....N. W. kilo. 0 45

475 Cotton oilcloth for tables, shelves, carriage tops, carriage curtains, carriage seat covers, and similar uses N. W. kilo. 0 25

476 Oiled, waxed, varnished or tarred cotton slickers, and overcoats .....doz. 9 00

477 Oiled, waxed, varnished or tarred cotton trousers, breeches, pants or coats .....doz. 6 00

478 Oiled, waxed, varnished or tarred cotton hats, caps and head gear covers.....doz. 1 80

479 Travelling bags, handbags, satchels, and the like, manufactured of cotton textile or combined with oilcloth, paper, or cardboard, without leather parts other than corners, straps and strap guards .....N. W. kilo. 0 30

480 Window blinds or shades of sized, painted or colored cotton cloth, with or without rollers .....N. W. kilo. 0 30
Blinds or shades for windows shall not pay a less rate of duty than 50 % *ad val.*

SCHEDULE *B*.—COTTON AND ITS MANUFACTURES—continued.

Nos.		Dols. cts.
481	Cotton or cotton oilcloth tape measures .....doz.	0 30
	Articles dutiable under paragraph 481 shall not pay less than 50 % *ad val.*	
482	Oilcloth made up into articles of any kind n. e. p. f. N. W. kilo.	0 35
483	Comforters covered with cotton textiles and filled with raw cotton, tree cotton, vegetable wool or Spanish moss, up to 169 cm. in length .....doz.	3 00
	And in addition .....N. W. kilo.	0 05
	(*a*) The same, longer than 169 cm. and not exceeding 182 cm .....doz.	4 00
	And in addition.....N. W. kilo.	0 05
	(*b*) The same, longer than 182 cm. and not exceeding 195 cm .....doz.	5 00
	And in addition .....N. W. kilo.	0 05
	(*c*) The same, longer, for each 13 cm. or fraction of 13 doz.	0 333
	And in addition .....N. W. kilo.	0 05
484	Cotton covered mattresses, bolsters, pillows, and similar articles, filled with raw cotton, tree cotton, cotton felt, vegetable wool or Spanish moss .....N. W. kilo.	0 15
	(*a*) The same, filled with hay, straw, wood shavings or cornhusks .....N. W. kilo.	0 10
	(*b*) The same filled with hair or wool, or wastes of these N. W. kilo.	0 40
	(*c*) The same, filled with feathers ..... ,, ,,	0 60
485	Cotton blankets, unbleached, bleached, or coloured, hemmed, bound, separated, in pairs, or in pieces uncut indicating by design or marking their identity for ultimate use as blankets: up to 169 cm. in length .....doz. blankets	1 50
	And in addition .....N. W. kilo.	0 10
	(*a*) The same, longer than 169 cm. and not exceeding 185 cm.....doz. blankets	2 50
	And in addition.....N. W. kilo.	0 10
	(*b*) The same, longer than 185 cm. and not exceeding 201 cm.....doz. blankets	3 50
	And in addition.....N. W. kilo.	0 10
	(*c*) The same, longer, in addition to the duty provided in paragraph 485 (*b*), for each additional 16 cm. or fraction thereof in length .....doz.	1 00
	(*d*) Blanket cloth.....N. W. kilo.	0 40
486	Bedspreads of cotton, bleached, unbleached or coloured, hemmed, finished, bound, fringed, separated, or in pieces uncut indicating by design or marking their identity for ultimate use as bedspreads: up to 169 cm. in length doz. bedspreads	2 00
	And in addition .....N. W. kilo.	0 10
	(*a*) The same, longer than 169 cm. and not exceeding 185 cm. in length .....doz. bedspreads	3 00
	And in addition .....N. W. kilo.	0 10
	(*b*) The same, longer than 185 cm. and not exceeding 201 cm. in length .....doz. bedspreads	4 00
	And in addition .....N. W. kilo.	0 10
	(*c*) The same, longer, in addition to the duty provided in paragraph 486 (*b*), for each additional 16 cm. or fraction thereof in length .....doz.	1 00
	Note.—In arriving at the dutiable dimensions of bedspreads the fringes shall not be taken into the measurement.	
487	Cotton bed sheets and pillow cases, plain.....N. W. kilo.	0 50
	(*a*) The same, embroidered (even though only with initials or monograms), trimmed or finished with lace N. W. kilo.	1 50
488	Turkish towels, or towels manufactured with pile warp, separated or not, fringed or not, cut or uncut, up to 105 cm. in length .....doz.	1 00
	And in addition .....N. W. kilo.	0 10
	(*a*) The same, longer than 105 cm. but not exceeding 150 cm. in length .....doz.	2 00
	And in addition .....N. W. kilo.	0 10
	(*b*) The same, longer than 150 cm.....doz.	3 00
	And in addition .....N. W. kilo.	0 10
489	Cotton bath robes of Turkish towelling, or manufactured with pile warp.....N. W. kilo.	0 60
490	Cotton wash gloves, and any other articles manufactured of Turkish towelling, or with pile warp, n. e. p. f N. W. kilo.	0 75
491	Other cotton towels, separated or not, fringed or not, cut or uncut, up to 100 cm. in length .....doz.	0 75
	And in addition .....N. W. kilo.	0 10
	(*a*) The same, longer than 100 cm. but not exceeding 150 cm. in length .....doz.	1 50
	And in addition .....N. W. kilo.	0 10
	(*b*) The same, longer than 150 cm.....doz.	2 65
	And in addition .....N. W. kilo.	0 10
	Note.—In the measurement of towels for purposes of classification under this tariff, the fringes shall not be considered. By fringe shall be understood the extremities of towels not intersected by any weft threads.	
492	Cotton goods, knitted, with or without needle work:	
	(*a*) Shirts, jerseys, undershirts and drawers for men and women .....doz.	1 20
	Note.—Undershirts and drawers united in one piece shall be counted as two pieces.	
493	Cotton stockings and socks .....doz. pairs	0 60
	Note.—The articles mentioned in paragraphs 492 and 493 when of such size as to be suitable only for children's wear shall pay 60 % of the duties provided for in said paragraphs.	
494	Cotton gloves and mittens .....doz. pairs	1 00
495	Cotton shawls, knitted (not lace).....doz.	1 25
	And in addition .....N. W. kilo.	0 25
496	Suspensory bandages of cotton .....doz.	0 50
497	All other articles of knitted cotton, n. e. p. f..N. W. kilo.	0 60
	Note.—None of the articles classified under paragraphs 492, 493, 494 and 497 shall pay a less rate of duty than 50 % *ad val.*	
	Note.—Articles enumerated in paragraphs 492, 493, 494, 495 and 497, embroidered by hand or by machine, even in slight proportion, shall pay a surtax of 50 %.	
498	Cotton table cloths of any kind, except those elsewhere provided for, separated, or in pieces indicating by design or marking their identity for ultimate use as table cloths, not exceeding 2.5 sq. metres in area .....doz.	4 00
	And in addition .....N. W. kilo.	0 10
	(*a*) The same exceeding 2.5 sq. metres in area, for each half sq. metre or fraction thereof .....doz.	0 80
	And in addition .....N. W. kilo.	0 10
	Note.—Table cloths embroidered with initials or monograms only shall pay a surtax of 10 %; those embroidered otherwise shall pay a surtax of 50 %.	
499	Cotton napkins of any kind, separated, or in pieces indicating by design or marking their identity for ultimate use as napkins containing up to 625 sq. cm....doz. napkins	0 25
	And in addition.....N. W. kilo.	0 10
	(*a*) The same, containing more than 625 sq. cm. each, for every 100 sq. cm. or fraction thereof doz. napkins	0 04
	And in addition.....N. W. kilo.	0 10
	Note.—Napkins embroidered with initials or monograms only shall pay a surtax of 25 %; those embroidered otherwise shall pay a surtax of 50 %.	
	Note.—In the ascertainment of dimensions of table-cloths and napkins, fringe shall be included.	
500	Shawls, scarfs, and generally similar articles woven of cotton (not of lace or knitted), hemmed, bound or not, cut, or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs:	
	(*a*) For each 100 sq. cm. of surface or fraction of 100, per shawl .....doz.	0 03
	(*b*) Same, embroidered, even in slight degree, or with applique work, for each 100 sq. cm. of surface or fraction of 100, per shawl .....doz.	0 045
	(*c*) The same, trimmed, or with lace, or having drawn work, for each 100 sq. cm. of surface or fraction of 100, per shawl.....doz.	0 06
	Dimensions of shawls shall be taken at the extreme width and greatest length, including scalloping, edging, lace or trimming, but not fringes.	
501	Cotton handkerchiefs of any kind, hemmed or not, cut, or in pieces indicating by design and marking their identity for ultimate use as handkerchiefs, for each 100 cm. per handkerchief .....doz.	0 0125
	(*a*) The same, embroidered even in small proportion, for each 100 sq. cm. per handkerchief.....doz.	0 02
	(*b*) The same, trimmed, or with lace, or having drawn work, for each 100 sq. cms. per handkerchief ..doz.	0 06
	(*c*) The same, entirely of cotton lace or in which cotton lace is the material of chief value, for each 100 sq. cms. per handkerchief .....doz.	0 10
	Note.—The dimensions of handkerchiefs shall be taken at extreme length and fullest breadth, including scalloping, edging, lace or trimming.	
502	Women's aprons of cotton, plain .....doz.	3 00
503	,, short capes, jackets or boleros of cotton, plain ,,	18 00
504	,, long capes, or overcoats, of cotton, plain .. ,,	24 00
505	,, dresses of cotton, plain ..... ,,	24 00
506	Wrappers, dominos, and kimonos of cotton, plain .... ,,	12 00
507	Waists, shirt waists, or bodices, of cotton, plain..... ,,	9 00
508	Skirts of cotton, plain ..... ,,	15 00
509	Women's interior chemise or night shirts of cotton, plain ,,	8 00
510	Cotton drawers, plain, for women (not knitted).. .. ,,	3 00
511	,, corsets, plain..... ,,	4 50
512	Women's interior waists or corset covers of cotton, plain ,,	2 40
513	Underskirts and flounces, of cotton, plain ..... ,,	9 00
	Note.—Any of the articles enumerated in paragraphs 502 to 513 inclusive, if embroidered, trimmed or having applique or drawn work, shall pay a surtax of 50 %.	
	Note.—Articles enumerated in said paragraphs, when for children, shall pay 60 % of the duties provided.	
	None of the articles specified under paragraphs 502 to 513 inclusive shall pay a less rate of duty than 50 % *ad val.*	
514	Overgarments of cotton, for children up to 3 years doz. pieces	4 80
515	Undergarments of cotton, for children up to 3 years doz. pieces	2 40
516	Coats of cotton, for men .....doz.	12 00
517	Vests of cotton ..... ,,	6 00
518	Trousers of cotton ..... ,,	12 00
519	Jumpers and overalls .....doz. pieces	6 00
	Note.—Articles mentioned in paragraphs 516, 517, 518 and 519, if for boys of more than 3 years, shall pay 60 % of the duties provided.	
520	Cotton shirts for men, with plain bosoms of same material, grade and thread count as the body of the shirt ....doz.	4 50
	(*a*) Cotton shirts for men, with bosoms not plain or having a greater thread count than bodies ....doz.	6 00
	Note.—Shirts for boys 32 cms. or smaller at neck band, shall pay 60 % of the duties provided	
	Note.—Detachable collars and cuffs, even though of the same design and textile as shirts, shall be dutiable according to the corresponding paragraphs.	
	Note.—Articles classified under paragraph 520 shall not pay a less rate of duty than 50 % *ad val.*	
521	Fronts or bosoms for shirts of cotton .....doz.	3 00
522	Men's aprons of cotton, plain ..... ,,	4 00
523	Pyjamas of cotton, plain..... ,,	9 00
	(*a*) The same, trimmed ..... ,,	12 00
524	Night shirts of cotton for men ..... ,,	9 00
	(*a*) The same, trimmed or embroidered in any degree ,,	12 00
	Note.—Articles mentioned in paragraphs 523 and 524, if for children, shall pay 60 % of the rates provided.	

Nos.		Dols. cts.
525	Cotton drawers for men, not knitted ..... doz.	4 00
526	,, undershirts for men, not knitted ..... ,,	3 50
	Note.—Drawers or undershirts for men, not knitted, embroidered, with initals or monogram, shall be liable to a surtax of 50 %.	
	Note.—Articles mentioned in paragraphs 525 and 526, if for children, shall pay 60 % of the duty provided.	
	Note.—None of the articles classified under paragraphs 525 and 526 shall pay a less rate of duty than 50 % *ad val.*	
527	Cotton hat linings ..... doz.	0 84
528	Cotton labels of any kind, not exceeding 100 sq. cms. each in area 100	1 80
	(*a*) The same, of greater area, for each 25 sq. cms. or fraction thereof per label 100	0 45
	Note.—The area of labels, rectangular or not, shall be calculated by multiplying greatest length by the fullest breadth.	
529	Cotton collars of any kind (except lace), for men, women and children ..... doz.	1 00
530	Cotton cuffs of any kind (except lace), for men, women and children ..... doz. pairs	1 25
531	Cotton masks ..... doz.	1 20
532	Children's caps (escofietas) of cotton ..... ,,	2 40
533	Neckties of cotton, long, not bows ..... ,,	0 60
	(*a*) Cotton bow neckties ..... ,,	0 36
	Note.—Articles dutiable under paragraph 533, when embroidered, shall pay a surtax of 100 %.	
534	Cotton belts, elastic, or not ..... doz.	1 20
	And in addition ..... N. W. kilo.	0 15
535	Cotton oilcloth belts ..... doz.	0 50
	And in addition ..... N. W. kilo.	0 075
536	Cotton mourning bands ..... doz.	0 60
537	Spats of cotton ..... doz. pairs	3 00
538	Leggings of cotton ..... ,, ,,	6 00
539	Any other article or manufacture of cotton, plain, not specially mentioned, to be worn as a full or part covering for the body ..... doz.	6 00
	(*a*) The same, embroidered, trimmed, with appliqué or drawn work ..... doz.	9 00
	None of the articles classified under paragraph 539 shall pay a less rate of duty than 50 % *ad val.*	
540	Cotton umbrella or parasol covers, sewn or not ..... doz.	2 50
541	,, umbrella or parasol sheaths ..... ,,	0 625
542	,, saddle cloths ..... ,,	9 00
543	Bandages, ganze and absorbent cotton, medicated, sterilized or not ..... N. W. kilo.	0 50
544	Artificial flowers, fruits, seeds, leaves, stems, pistils, or parts of these, of cotton ..... N. W. kilo.	4 00
545	All articles, objects or manufactures of cotton, not elsewhere mentioned in this tariff ..... N. W. kilo.	0 50
	None of the articles classified under paragraph 545 shall pay a less rate of duty than 50 % *ad val.*	

SCHEDULE *E*.

RULES.

When the textiles or articles to which this schedule refers contain an admixture, they shall be classified according to the following rules, unless exempt from the operation thereof by special provisions in some paragraph of this tariff.

I.—Textiles of flax, hemp or other vegetable fibres, containing threads of wool, flock wool, hair or wastes of these, shall be liable to a surtax of 40% : *Provided*, That the number of threads of wool, flock wool, hair, or wastes of these, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or wastes of these, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraph of Schedule *F*.

Made up articles, having in their woven structure threads of wool, flock wool, hair or wastes of these, in any proportion, shall be classified according to Schedule *F*.

II.—Textiles of flax, hemp or other vegetable fibres, containing threads of silk, floss or waste silk, or artificial silk, shall be liable to a surtax of 80 % : *Provided*, That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraphs of Schedule *G*.

Made up articles having in their woven structure threads of silk, floss or waste silk, or artificial silk, in any proportion, shall be classified according to Schedule *G*.

III.—Textiles of cotton containing an admixture of flax, hemp or other vegetable fibres, and at the same time threads of silk, floss or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *E*, with a surtax of 80 % : *Provided* That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraphs of Schedule *G*.

FLAX, HEMP, JUTE, RAMIE AND OTHER VEGETABLE FIBRES AND MANUFACTURES OF THE SAME.

Nos.		Dols. cts.
54	Flax, hemp, jute, ramie and all other vegetable fibres n. e. p. f. employed in textile and cordage industry, raw or hackled; and wastes of these materials G. W. 100 kilos.	10 00
547	Yarns of jute, twisted or not ..... G. W. 100 kilos.	15 00
	(*a*) Yarns of flax, hemp, ramie and other vegetable fibres n. e. p. f. ..... N. W. kilo.	0 30
548	Yarns, twines, rope, cords, twisted of two or more ends, of flax, hemp, ramie or other vegetable fibres, n.e.p.f.:	
	(*a*) Weighing up to 30 grams per 100 metres N. W. kilo.	0 50
	(*b*) Weighing over 30 grams, but not more than 250 grams per 100 metres ..... N. W. kilo.	0 25
	(*c*) Weighing over 250 grams per 100 metres .. G. W. ,,	0 12
	Note.—Dutiable weight of all yarn and thread mentioned in paragraphs 547 and 548 shall include weight of bobbins, spools or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.	
549	Flax, hemp, jute, ramie and other vegetable fibres n.e.p.f. in:	
	(*a*) Seines and fishing nets, finished or not .. N. W. kilo.	0 60
	(*b*) Fly nets for horses ..... doz.	36 00
	(*c*) Nets for tennis courts, single ..... ,,	54 00
	(*d*) Nets for tennis courts, double ..... ,,	72 00
	(*e*) Hammocks of webbing, net or cord ..... ,,	36 00
	(*f*) Same of textiles ..... ,,	27 00
	(*g*) Shoe and corset laces, flat round, tubular or twisted N. W. kilo.	1 75
	(*h*) Same in the piece ..... ,, ,,	1 25
	(*i*) Watchguards and eyeglass cords ..... ,, ,,	7 00
	(*j*) Tassels and tasselled cord, even if in part of wood or other stiffening material ..... N. W. kilo.	3 00
550	Jute, gunny or Calcutta bagging or burlap in the piece G. W. 100 kilos.	1 50
	(*a*) Same made up into bags ..... ,, ,,	2 00
551	Jute, gunny or Calcutta bagging or burlap, coloured or not, used in tapestry ..... G. W. 100 kilos.	10 00
	(*a*) Same made up into articles not provided for N. W. kilo.	0 20
552	Textiles of flax, hemp, jute, ramie or other vegetable fibres not specially mentioned, plain, twilled or figured on the loom, weighing over 25 kilos per 100 sq. metres :	

Threads per square of 6 mm :	Width up to 78 cm :	Width over 78 cm. For each 13 cm. or fraction of 13 :
(*a*) Up to 10 threads	$ 4.20 per 100 m	$ 0.70 per 100 m.
(*b*) 11 to 20 ,, ...	6.30 ,,	1.05 ,,
(*c*) 21 to 30 ,, ...	9.45 ,,	1.57 ,,
(*d*) 31 to 40 ,, ...	14.17 ,,	2.36 ,,
(*e*) Over 40 ,, ...	21.25 ,,	3.54 ,,

553 Textiles of flax, hemp, jute, ramie, and other vegetable fibres, not specially mentioned, plain, twilled or figured on the loom, weighing over 10 but not more than 25 kilos. per 100 sq. metres :

Threads per square of 6mm. :	Width up to 78 cm. :	Width over 78 cm. For each 13 cm. or fraction of 13 :
(*a*) Up to 10 threads	$ 4.80 per 100 m.	$ 0.80 per 100 m.
(*b*) 11 to 20 ,, ...	7.20 ,,	1.20 ,,
(*c*) 21 to 30 ,, ...	10.80 ,,	1.80 ,,
(*d*) Over 30 ,, ...	16.20 ,,	2.70 ,,

554 Textiles of flax, hemp, jute, ramie, and other vegetable fibres not specially mentioned, plain, twilled, or figured on the loom, weighing not more than 10 kilos. per 100 sq. metres :

Threads per square of 6 mm. :	Width up to 78 cm. :	Width over 78 cm. For each 13 cm or fraction of 13 :
(*a*) Up to 20 threads	$ 8.40 per 100 m.	$ 1.40 per 100 m.
(*b*) 21 to 30 ,, ...	12.60 ,,	2.10 ,,
(*c*) Over 30 ,, ...	18.90 ,,	3.15 ,,

Note.—Textiles classified under paragraphs 552 to 554 inclusive, if dyed in the piece, or printed, or dyed and printed in the piece, bleached or partially bleached, or manufactured with dyed yarns, shall be dutiable according to width and thread count, with a surtax of 25 %. Any of the processes mentioned, applied to yarns or threads forming the piece, before weaving, shall also be taken into consideration for the application of the preceding surtax.

Nos.		Dols. cts.
555	Flax, hemp, jute, ramie, and other vegetable fibres, not specially mentioned, in textiles called tapestry, or similar textiles for upholstering furniture, or for curtains, and similar articles, up to 78 cm. in width ..... metre	0 42
	(*a*) The same, wider, for every 13 cm. or fraction of 13 ..... metre	0 07
	(*b*) Table covers, curtains or similar articles of a plain surface ..... each 100 sq. cm.	0 006
	(*c*) Other articles of the same textile ..... N. W. kilo.	3 00
	Note.—Textiles or articles mentioned in paragraph 555, embroidered or woven, or trimmed in part with metal threads, beads, or tinsel (even if in slight proportion), shall pay a surtax of 50 %.	
	Note.—Measurement of made up articles dutiable under paragraph 555 shall be taken at the greatest length and fullest width, but not including fringe.	

SCHEDULE *E*.—FLAX, HEMP, JUTE, RAMIE AND OTHER VEGETABLE FIBRES AND MANUFACTURES OF THE SAME—continued.

Nos.		Dols. cts.
556	Piqué, of flax, hemp or other vegetable fibres, up to 65 cm. in width ....100 metres	14 60
	(*a*) Same, over 65 cm. in width: for every 5 cm. or fraction of 5 ....100 metres	1 10
	Note.—Piqués dutiable under paragraph 556 shall be subject to the provisions of paragraph 449, of Schedule *D*, relating to cotton piqués.	
557	Tulles and netting of all kinds, plain and of uniform mesh or net, for each 13 cm. or fraction thereof in width metre	0 045
	(*a*) The same not of uniform mesh or net, figured or embroidered on the loom, or by hand, for each 13 cm. or fraction thereof in width ....metre	0 06
	(*b*) The same, made up into articles of any kind not provided for in this tariff ....N. W. kilo.	7 00
	Note.—No figured, hand or machine embroidered mesh, netted, bobbinette and similar fabric of less than 45 cm. in width, shall be classified under paragraph 557, but shall be considered as lace	
558	Laces of any kind, of flax, hemp or other vegetable fibres, for every 2 cm. or fraction thereof in width..100 metres	3 60
	(*a*) All articles made up entirely of lace, of flax, hemp or other vegetable fibres, except handerchiefs N. W. kilo.	14 00
	Note.—No made up lace articles shall pay a less rate of duty than 60 % *ad val.*	
559	Mosquito bars of flax, hemp or other vegetable fibres, not of tulle or netting ....N. W. kilo.	3 00
560	"Swiss" embroideries and insertions of flax, hemp or other vegetable fibres, up to 3 cm. in width...100 metres	5 00
	(*a*) The same, wider, for each centimetre or fraction thereof in width, surtax ....100 metres	1 00
561	Flax, hemp or other vegetable fibres in ribbons, braids, tape, galloons; and generally trimmings of similar manufacture, n. e. p. f. (except laces, Swiss embroideries, and elastic ribbons or tape), for each centimetre or fraction thereof in width....100 metres	0 50
	Note.—Measurement of articles dutiable under paragraphs 557, 558, 560 and 561 shall be taken at extreme width, including scallops or other projections.	
562	Fringes and trimmings, not in the forms mentioned in paragraph 561 ....N. W. kilo.	4 00
563	Articles made up entirely or in chief value of the trimmings, braids, ribbons, tape or galloons, classified under paragraphs 561 and 562 ....N. W. kilo.	8 00
564	Ribbons, bands, or webbing for the manufacture of cinches, saddle girths, driving reins and the like, of flax, hemp, or other vegetable fibres, not cut to measure N. W. kilo.	0 625
565	Cinches, surcingles, saddle girths, headstalls and halters, of flax, hemp, or other vegetable fibres ....N. W. kilo.	1 00
566	Flax, hemp, or other vegetable fibres in hose (or hose of these materials and rubber), to be used with machinery or not ....N. W. kilo.	0 10
	(*a*) The same materials in belting for machinery N. W. kilo.	0 30
	Note.—The weight of hose fittings shall be included in the dutiable weight if attached	
567	Floor oil cloth or linoleum, backed with, or based on jute, hemp, flax or other vegetable fibres, or not..N. W. kilo.	0 06
568	Bed sheets and pillow cases of flax, hemp or other vegetable fibre textiles, plain ....N. W. kilo.	1 00
	(*a*) Same, embroidered (even though only with initials or monograms), or with trimmings or lace N. W. kilo.	3 00
	Note.—None of the articles classified under paragraph 568 (*a*) shall pay a less rate of duty than 5 % *ad val.*	
569	Table cloths of any kind, of flax, hemp, or other vegetable fibres, n. e. p. f. separated, or in pieces indicating by design or marking their identity for ultimate use as table cloths, not exceeding 2.5 sq. metres in area..doz.	8 00
	And in addition ....N. W. kilo.	0 20
	(*a*) The same, exceeding 2.5 sq. metres in area, for each half sq. metre or fraction thereof ....doz.	1 60
	And in addition ....N. W. kilo.	0 20
	Note.—Table cloths embroidered with initials or monograms only shall pay a surtax of 10 % on the duty.	
	Note.—Those embroidered otherwise than with initials or monograms only shall pay a surtax of 50 %	
570	Napkins of any kind, of flax, hemp or other vegetable fibres, separated, or in pieces, indicating by design or marking their identity for ultimate use as napkins, containing up to 625 sq. centimetres each..doz. napkins	0 50
	And in addition ....N. W. kilo.	0 20
	(*a*) The same containing more than 625 sq. centimetres each, for every 100 sq. centimetres or fraction thereof ....doz. napkins	0 08
	And in addition ....N. W. kilo.	0 20
	Note.—Napkins embroidered with initials or monograms only shall pay a surtax of 25 % on the duty.	
	Note.—Napkins embroidered otherwise than with initials or monograms only shall pay a surtax of 50 %.	
	Note.—In the ascertainment of dimensions of table cloths and napkins, fringes shall be included.	
571	Handkerchiefs of flax, hemp, or other vegetable fibre textiles, cut, or in pieces indicating by design or marking their identity for ultimate use as handkerchiefs, for each 100 sq. centimetres per handkerchief ....doz.	0 025
	(*a*) The same, embroidered, even in slight degree, for each 100 sq. centimetres per handerchief ....doz.	0 04
	(*b*) The same, trimmed, or with lace, even in slight degree, or having drawn work, for each 100 sq. centimetres per handkerchief ....doz.	0 06
	(*c*) The same, of flax, hemp, or other vegetable fibre lace, or in which lace is the component material of chief value, for each 100 sq. centimetres per handkerchief....doz.	0 20
	Note.—The dimensions of handkerchiefs shall be taken at extreme length and fullest width including scalloping, edging, lace or trimming	
572	Women's dresses of flax, hemp, or other vegetable fibre textiles, plain....doz.	48 00
573	Waists, shirt waists or bodices of flax, hemp, or other vegetable fibre textiles, plain....doz.	18 00
574	Skirts of flax, hemp, or other vegetable fibre textiles, plain ....doz.	30 00
575	Women's interior chemise or night shirts of flax, hemp or other vegetable fibre textiles, plain....doz.	16 00
576	Flax, hemp, or other vegetable fibre textiles in drawers, plain, for women (not knitted)....doz.	9 00
577	Corsets of flax, hemp or other vegetable fibre textiles, plain ....doz.	9 00
578	Women's interior waists or corset covers of flax, hemp or other vegetable fibre textiles, plain ....doz.	4 80
579	Underskirts and flounces of flax, hemp, or other vegetable fibre textiles, plain ....doz.	18 00
	Note.—Any of the articles enumerated in paragraphs 572 to 579 inclusive, if embroidered, trimmed or having appliqué or drawn work, shall pay a surtax of 50 %.	
	Note.—Articles enumerated in said paragraphs, when for children of more than 3 years, shall pay 60 % of the duties provided.	
	Note.—None of the articles classified under paragraphs 572 to 579 inclusive shall pay a less rate of duty than 50 % *ad val.*	
580	Overgarments of flax, hemp or other vegetable fibre textiles, for children up to 3 years ....doz. pieces	9 60
581	Undergarments of flax, hemp, or other vegetable fibre textiles, for children up to 3 years ....doz. pieces	4 80
582	Coats of drill, duck, or piqué, of flax, hemp, or other vegetable fibres ....doz.	24 00
583	Vests .... ,,	18 00
584	Trousers .... ,,	24 00
	Note.—Articles classified under paragraphs 582, 583 and 584, when for boys of more than 3 years, shall pay 60 % of the rates provided.	
585	Shirts for men, of flax, hemp, or other vegetable fibre textiles, with plain fronts, or with fronts of these materials and bodies of cotton textiles ....doz.	6 00
	(*a*) Same, with fronts not plain or having a greater thread count than bodies....doz.	9 00
	Note.—Shirts for boys, 32 centimetres or smaller at neck band, shall pay 60 % of the foregoing rates.	
	Note.—Detachable collars and cuffs, even though of the same design and textile as shirts, shall pay duty under corresponding paragraphs.	
586	Night shirts for men....doz.	18 00
	Note.—Night shirts of such size as to be suitable only for children's wear shall pay 60 % of the foregoing rates.	
587	Drawers for men (not knitted), of flax, hemp, or other vegetable fibre textiles....doz.	8 00
588	Undershirts for men (not knitted), of flax, hemp, or other vegetable fibre textiles....doz.	7 00
	Note.—Articles enumerated in paragraphs 586, 587 and 588, when for children of more than 3 years, shall pay 60 % of the duties.	
589	Collars of any kind, of flax, hemp, or other vegetable fibre textiles (except lace) ....doz.	1 50
590	Cuffs of any kind, of flax, hemp, or other vegetable fibre textiles (except lace) ....doz.	1 875
	Note.—The duties on articles or manufactures of flax, hemp, or other vegetable fibres, not specified in Schedule *E*, shall be applied as on manufactures and articles of the same structure mentioned in Schedule *D*, with a surtax of 50 %, without prejudice to the operation of any conditional *ad valorem* proviso.	
591	All articles, objects, or manufactures of flax, hemp or other vegetable fibres, n. e. p. f....N. W. kilo.	1 20
	Note.—None of the articles classified under paragraph 591 shall pay a less rate of duty than 5 % *ad val.*	

SCHEDULE *F*.

RULES.

When the textiles or articles to which this schedule refers contain an admixture, they shall be classified according to the following rules, unless exempt from the operation thereof by special provisions in some paragraph of this tariff.

I.—Textiles of wool, flock wool, hair, or wastes of these materials, containing threads of silk, floss or waste silk, or artificial silk, shall be liable to a surtax of 60 %: *Provided*, That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp or weft, does not exceed one-third of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-third of the total, the textile shall be classified according to the corresponding paragraphs of Schedule *G*.

Made up articles, having in their woven structure threads of silk, floss or waste silk, or artificial silk, in any proportion, shall be classified according to Schedule *G*.

II.—Textiles of flax, hemp or other vegetable fibres, containing an admixture of wool, flock wool, hair, or wastes of these materials, and at the same time threads of silk, floss or waste silk, or artificial silk, shall be classified according to the corresponding paragraphs of Schedule *F* with a surtax of 60 %: *Provided*, That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft does not exceed one-third of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-third of the total the textile shall be classified according to the corresponding paragraphs of Schedule *G*.

Nos. Dols. cts.

WOOLS, BRISTLES, HAIR, HORSEHAIR, AND MANUFACTURES THEREOF.

592 Bristles and horsehair of all kinds.....N. W. kilo. 0 40
(a) Hair of the camel, vicuna, and of the Angora and Cashmere goats ....N. W. kilo. 0 50
(b) Other hair not provided for .....G. W. ,, 0 06
593 Wool, unwashed .....G. W. 100 kilos. 7 50
(a) The same, washed ..... ,, ,, 13 00
(b) The same, combed and prepared for yarns, and wool waste carded .....G. W. 100 kilos. 15 00
594 Woollen and worsted yarns:
(a) Spun and twisted, unbleached in the grease N. W. kilo. 0 50
(b) Same, bleached, washed or dyed ..... ,, ,, 1 00
595 Brushes, of bristles or hair, with backs or mountings of any material except gold, silver, ivory, mother-of-pearl, tortoise shell and similar fine materials:
(a) Tooth, nail and moustache brushes .....doz. 0 50
And in addition .....N. W. kilo. 0 75
(b) Face and shaving brushes .....doz. 1 00
And in addition .....N. W. kilo. 0 75
(c) Hair, clothes and hat brushes .....doz. 1 50
And in addition .....N. W kilo. 0 25
(d) Bath and flesh brushes .....doz. 1 75
And in addition .....N. W. kilo. 0 25
(e) Shoe, scrubbing and horse brushes.....doz. 1 00
And in addition.....N W. kilo. 0 15
(f) Floor and dust brushes .....doz. 0 75
And in addition .....N. W. kilo. 0 15
(g) Paint, whitewash and varnish brushes.....doz. 0 75
And in addition.....N. W. kilo. 0 30
(h) Artists' brushes .....doz. 0 50
And in addition.....N. W. kilo. 1 00
(i) Hair pencils, with mounting of quills .....doz. 0 10
And in addition.....N. W. kilo. 1 00
(j) Brushes, not provided for..... ,, ,, 0 50
596 Hair rope, cord or yarn..... ,, ,, 1 50
597 Manufactures of bristles or hair n. e. p. f .... ,, ,, 2 00

Note.—None of the articles classified under paragraph 597 shall pay a less rate of duty than 50 % *ad val.*

598 Mixed textiles of wool, flock wool, hair or wastes of these materials, having either warp or weft entirely of cotton or other vegetable fibre (except velvets, plushes and pile fabrics):
(a) Weighing not more than 120 grams per sq. metre sq. metre 0 15
And in addition.....N. W. kilo. 0 50
(b) Weighing over 120 but not more than 200 grams per sq. metre .....sq. metre 0 25
And in addition .....N. W. kilo. 0 50
(c) Weighing over 200 grams per sq. metre ..sq. metre 0 50
And in addition .....N. W. kilo. 0 75
599 Textiles of wool, flock wool, hair or wastes of these materials, pure or mixed, n. e. p. f. weighing not more than 120 grams per sq. metre .....sq. metre 0 15
And in addition .....N. W. kilo. 1 00
(a) Same, weighing over 120 but not more than 200 grams per sq. metre.....sq. metre 0 25
And in addition .....N. W. kilo. 1 00
(b) Same, weighing over 200 grams per sq. metre sq. metre 0 50
And in addition .....N. W. kilo. 1 50
600 Felt, of wool or hair, mixed with cotton or other vegetable fibres, or not..... N. W. kilo. 0 80
(a) Saddle blankets or pads .....doz. 4 80
And in addition ....N. W. kilo. 0 80
(b) Other articles, not elsewhere provided for N. W. kilo. 1 20
601 Tassels, cords, and tasselled cords, of wool or hair, even if in part of wood or other stiffening material..N. W. kilo. 4 50
(a) Watchguards and eyeglass cords ..... ,, ,, 7 00
602 Woollen slipper cloth, mixed or not with cotton or other vegetable fibres.....N. W. kilo. 0 90
603 Textiles called tapestry of wool, flock wool, hair or wastes of these materials, or similar textiles for upholstering furniture, or for curtains, and similar articles, up to 78 cm. in width.....metre 0 54
(a) The same, wider, for every 13 cm. or fraction of 13 metre 0 09
(b) Table covers, curtains, or similar articles of a plain surface .....each 100 sq. cm. 0 008
(c) Other made up articles.....N. W. kilo. 4 00

Note.—Textiles or articles mentioned in paragraph 603, embroidered, woven, or trimmed in part with metal threads, beads or tinsel, (even if in slight proportion) shall be liable to a surtax of 50 %

Note.—Measurement of made up articles dutiable under paragraph 603 shall be taken at greatest length and fullest width, but not including fringe.

604 Carpets and rugs of wool or hair, or of wool or hair mixed with cotton, jute or other vegetable fibre in any proportion .....N. W. kilo. 0 50
605 Knitted goods of wool or hair, with or without needle work:
(a) Shirts, jerseys, undershirts and drawers, for men or women.....doz. 6 00

Note.—Undershirts and drawers united in one piece shall be counted as two pieces.

(b) Stockings and socks .....doz. pairs 3 00

Note.—The articles mentioned in paragraph 605, when for children, shall pay 60 % of the duties provided.

606 Wool or hair shawls, knitted.....doz. 2 00
And in addition .....N. W. kilo. 1 00
607 Articles of wool or hair, knitted, not elsewhere provided for.....N. W. kilo. 2 00

Note.—None of the articles classified under paragraph 607 shall pay a less rate of duty than 50 % *ad val.*

Nos. Dols. cts.

608 Textiles of wool or hair in shawls, scarfs, and generally similar articles (not knitted), cut, or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs:
(a) For each 100 square cms. of surface per shawl doz. shawls 0 06
(b) Same, embroidered, even in slight proportion, or with appliqué work, trimming, lace, or drawn work, for each 100 sq. cms. of surface, per shawl doz. shawls 0 09

Note.—Dimensions of articles classified under paragraph 608 shall be taken at the extreme width and greatest length, including scalloping, edging, lace or trimming, but not fringes.

609 Women's short capes, jackets or boleros of wool or hair textiles, plain .....doz. 18 00
610 Women's long capes or overcoats of wool or hair textiles, plain .....doz. 24 00
611 Women's dresses of wool or hair textiles plain..... ,, 60 00
612 Wrappers, dominos, and kimonos, of wool or hair textiles plain .....doz. 24 00
613 Waists, shirt waists, or bodices, of wool or hair textiles, plain .....doz. 18 00
614 Skirts of wool or hair textiles, plain..... ,, 30 00

Note.—Any of the articles enumerated in paragraphs 609 to 614 inclusive, if embroidered, with trimmings, appliqué or drawn work, shall pay a surtax of 50 %.

Note.—Articles enumerated in said paragraphs, when for children, shall pay 60 % of the rates provided.

Note.—None of the articles classified under paragraphs 609 to 614 inclusive shall pay a less rate than 50 % *ad val.*

615 Coats of wool or hair, for men .....doz. 36 00
(a) Dress coats and "Prince Albert" coats of wool or hair textiles.....doz. 72 00
(b) Vests of wool or hair textiles ..... ,, 18 00
(c) Trousers of wool or hair textiles ..... ,, 36 00
(d) Overcoats of wool or hair textiles, for men .. ,, 72 00

Note.—The articles mentioned in paragraph 615, when for boys, shall pay 60 % of the rates provided.

Note.—The duties on articles or manufacturers of wool, flock wool, hair, or wastes of these materials, not specified in Schedule *F*, shall be applied as on manufactures and articles of the same structure mentioned in Schedule *D*, with a surtax of 100 % without prejudice to the operation of any conditional *ad valorem* proviso.

616 All articles, objects, or manufactures of wool, flock wool, or wastes of these materials, n. e. p. f. .....N. W. kilo. 2 00

Note.—None of the articles classified under paragraph 616 shall pay a less rate of duty than 50 % *ad. val.*

SCHEDULE *G.*

SILK, NATURAL OR ARTIFICIAL, AND MANUFACTURES THEREOF.

617 Silk waste and cocoons .....N. W. kilo. 3 00
618 Spun silk, twisted or not, including chenille .. ,, ,, 4 50

Note.—The net weight of articles classified under paragraph 618 shall include weight of bobbins, spool or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.

619 Mixed textiles of natural or artificial silk, with either warp or weft entirely of cotton or other vegetable fibres, except plushes, velvets, velveteens or pile fabrics:
(a) Weighing up to 25 grams per sq. metre ..sq. metre 0 15
And in addition .....N. W. kilo. 1 50
(b) Weighing over 25 grams, but not more than 50 grams per sq. metre.....sq. metre 0 25
And in addition .....N. W. kilo. 1 00
(c) Weighing over 50 grams per sq. metre....sq. metre 0 40
And in addition .....N. W. kilo. 1 00
620 Textiles of natural or artificial silk, pure or mixed with other fibres or filaments in any proportion, n. e. p. f.:
(a) Weighing up to 25 grams per sq. metre..sq. metre 0 30
And in addition.....N. W. kilo. 4 50
(b) Weighing over 25 grams, but not more than 50 grams per sq. metre .....sq. metre 0 50
And in addition .....N. W. kilo. 3 00
(c) Weighing over 50 grams per sq. metre ..sq. metre 0 80
And in addition .....N. W. kilo. 3 00

Note.—Measurements of pleated or crêped textiles shall be taken with the folds or pleats extended.

621 Natural or artificial silk, or natural or artificial silk mixed with other fibres or filaments in any degree or proportion, in ribbons, braids, tape, galloons, elastic or not; also generally trimmings of similar manufacture, n.e.p.f. (except laces), for each 5 millimetres or fraction thereof in width.....100 metres 0 40

Note.—Measurements of articles dutiable under paragraph 621 shall be taken at extreme width, including scallops.

622 Fringes and trimmings (except laces) of natural or artificial silk, not in any of the forms mentioned in paragraph 621 .....N. W. kilo. 6 00
623 Articles made up entirely or in chief value of the trimmings, ribbons, bands or galloons, mentioned in paragraphs 621 and 622 .....N. W. kilo. 12 00
624 Tulles and netting of all kinds, of natural or artificial silk, for each 5 cm. or fraction thereof in width.....metre 0 05

Note.—Tulle or netting of less than 45 cm. in width shall be dutiable as lace, and shall therefore not be classified under paragraph 624.

625 Laces of any kind, of natural or artificial silk, for every 2 cm. or fraction of 2 cm. in width .....100 metres 3 60
626 Articles made up entirely or in chief value of tulle, netting or lace, of natural or artificial silk.....N. W. kilo. 14 00

SCHEDULE G.—SILK, NATURAL OR ARTIFICIAL, AND MANUFACTURES THEREOF—continued.

Nos.		Dols. cts.
627	Natural or artificial silk, knitted, with or without needle-work:	
	(a) Shirts, jerseys, undershirts and drawers, for men and women .....doz.	12 00
	Note.—Undershirts and drawers united in one piece shall be counted as two pieces.	
	(b) Stockings and socks.....doz. pairs	6 00
	Note.—The articles enumerated in paragraphs 627 (a) and 627 (b), when for children's wear, shall pay 60 % of the duty provided.	
	(c) Gloves and mittens .....doz. pairs	4 50
	(d) Shawls, knitted (not lace) .....doz.	6 00
	And in addition.....N. W. kilo.	3 00
	Note.—None of the articles classified under paragraph 627 shall pay a less rate of duty than 50 % *ad. val.*	
628	Natural or artificial silk in woven shawls, scarves, and generally similar articles (not of lace or knitted) or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs, for each 100 sq. centimetres of surface per shawl.....doz. shawls	0 09
	(a) The same, embroidered, even in slight proportion, or with appliqué, trimming, lace, or drawn work. for each 100 sq. cm. of surface per shawl.doz. shawls	0 12
	Note.—Dimensions of shawls shall be taken at extreme width and greatest length, including scalloping, edging, lace or trimming, but not fringe.	
629	Natural or artificial silk in handkerchiefs, cut, or in pieces indicating by design or marking their identity for ultimate use as handkerchiefs, for each 100 sq. cm. of surface per handkerchief.....doz. handkerchiefs	0 06
	(a) The same, embroidered, even in slight proportion, or with appliqué, trimmings, lace or drawn work, for each 100 sq. centimetres of surface per handkerchief .....doz. handkerchiefs	0 12
	Note.—The dimensions of handkerchiefs shall be taken at extreme length and fullest width, including scalloping, edging, lace or trimmings.	
630	Women's short capes, jackets or boleros, of all kinds, of natural or artificial silk .....doz.	36 00
631	Women's long capes or overcoats, of all kinds, of natural or artificial silk .....doz.	60 00
632	Women's dresses of all kinds, of natural or artificial silk doz.	120 00
633	Wrappers, dominos and kimonos, or any kind, of natural or artificial silk .....doz.	60 00
634	Waists, shirt waists or bodices, of any kind, of natural or artificial silk .....doz.	45 00
635	Skirts, of any kind, of natural or artificial silk..... ,,	75 00
636	Underskirts and flounces of any kind, of natural or artificial silk .....doz.	45 00
	Note.—The articles enumerated in paragraphs 630 to 636 inclusive, when for children's wear, shall pay 60 % of the duty provided.	
	Note.—None of the articles classified under paragraphs 630 to 636 inclusive shall pay a less rate of duty than 50 % *ad. val.*	
637	Shirts for men, of natural or artificial silk .....doz.	18 00
638	Neckties, of natural or artificial silk, long ..... ,,	1 20
639	Bow neckties of natural or artificial silk ..... ,,	0 72
	Note.—None of the articles classified under paragraphs 638 and 639 shall pay a less rate of duty than 50 % *ad. val.*	
640	Umbrella or parasol covers, of natural or artificial silk..doz.	9 00
	(a) Umbrella or parasol sheaths, of natural or artificial silk.....doz.	1 80
641	Shoe or corset laces, of natural or artificial silk, flat, round, tubular or twisted, separated or not .....N. W. kilo.	3 50
642	Oiled silk for surgical purposes ..... ,, ,,	2 00
643	Watchguards and eyeglass cords, of natural or artificial silk .....N. W. kilo.	10 50
	(a) Artificial flowers, fruits, seeds, leaves, stems, or pistils, or parts of these, of silk or artificial silk N. W. kilo.	12 00
	Note.—The duties on articles or manufactures of silk, floss silk or artificial silk, not specified in Schedule G, shall be applied as on manufactures and articles of same structure mentioned in Schedule D. with a surtax of 200 %, without prejudice to the operation of any conditional *ad valorem* proviso.	
644	All articles, objects, or manufactures of natural or artificial silk, n. e. p. f. .....N. W. kilo.	6 00
	Note.—None of the articles classified under paragraph 644 shall pay a less rate of duty than 50 % *ad val.*	

SCHEDULE H.

PAPER AND MANUFACTURES THEREOF.

Nos.		Dols. cts.
645	Paper pulp and wood pulp for manufacture of paper G. W. 100 kilos.	0 50
646	Paper cuttings or waste, suitable only for packing or for manufacture into paper..... G. W. 100 kilos.	0 50
647	Paper confetti or serpentinas .....N. W. kilo.	0 25
648	Common wrapping paper, including straw and wood paper G. W. 100 kilos.	2 00
649	Manila paper ..... ,, ,,	4 00
	Note.—The paper classified under paragraphs 648 and 649, if manufactured into bags for holding goods, shall be dutiable under their respective paragraphs with a surtax of 50 %. If printed, whether in sheets or bags, the same shall be dutiable under the respective paragraphs with a surtax of 100 %.	
650	Writing paper for letters, blank books, bonds and records, unprinted, white or coloured, ruled or unruled, cut to size or in large sheets .....N. W. 100 kilos.	12 00
	(a) Note paper, envelopes and cards, usually packed in boxes of a certain number.....N. W. kilo.	0 30
	(b) Same, embossed, engraved, printed or lithographed in any degree, even in the form of a monogram N. W. kilo.	0 90
651	Cloth lined envelopes..... ,, ,,	0 36
	(a) Same printed..... ,, ,,	0 72
652	Manila envelopes of any size ..... ,, ,,	0 18
	(a) The same, printed ..... ,, ,,	0 36
653	Envelopes not provided for..... ,, ,,	0 24
	(a) The same, printed, including mourning paper and envelopes .....N. W. kilo.	0 48
654	Paper with printed headings, billheads, bills of lading, receipts, drafts, and the like, all of these and similar articles, printed but not engraved or lithographed, loose or in books or pads, bound or not.....N. W. kilo.	0 48
	(a) The same, engraved, lithographed, embossed, or printed in colours.....N. W. kilo.	0 75
655	Blank cards of all kinds ..... ,, ,,	0 30
	(a) The same, printed ..... ,, ,,	0 60
	(b) The same, lithographed, embossed or engraved N. W. kilo.	0 90
656	Price or direction labels or tags, gummed or not N. W. kilo.	0 24
	(a) Shipping tags ..... ,, ,,	0 12
	Note.—Articles dutiable under paragraph 656, if printed, shall be liable to a surtax of 100 %.	
657	Blank books, ruled or not, and with numbered pages or not N. W. kilo.	0 18
	(a) The same, printed even in a slight degree. ,, ,,	0 24
	Note.—Articles dutiable under paragraph 657 with covers of leather or silk shall pay duty according to their class with a surtax of 40 %.	
658	Pocket note books, leaves not to exceed 200 sq. cms. in area N. W. kilo.	0 30
	(a) The same, with covers of silk or leather ,, ,,	0 50
	Note. When the leaves of pocket note books exceed 200 sq. cms. in area they shall be dutiable under paragraph 657.	
659	Blank music paper .....N. W. kilo.	0 18
660	Albums for drawings, photographs, and post cards, with cover of wood or of cardboard or bound in cotton or linen cloth.....N. W. kilo.	0 30
	(a) The same, with cover of Chinese or Japanese lacquer, leather, skin, silk or velvet, plain or with ornaments of any kind except gold, silver, mother-of-pearl, ivory or tortoise shell .....N. W. kilo.	0 50
	(b) The same, with covers of any kind ornamented with gold, silver, ivory, mother-of-pearl or tortoise shell .....N. W. kilo.	1 50
	And in addition .....*ad val.*	30 %
661	Albums, containing prints, chromos, lithographs, or photographs shall pay duty according to their class with a surtax of .....N. W. kilo.	0 75
662	Engravings, etchings, photographs, maps and charts, n. e. p. f.; hand painted designs or drawings in oil, crayon, water colour, pastel, and pen and ink drawings, and generally pictorial designs .....N. W. kilo.	0 50
663	Labels, bands and wrappers for cigars, cigarettes or other purposes, lithographic, chromolithographic etc.:	
	(a) Up to three printings or colours .....N. W. kilo.	0 15
	(b) From four to seven printings or colours. ,, ,,	0 30
	(c) From eight to thirteen printings ..... ,, ,,	0 60
	(d) Of more than thirteen printings or colours, including all articles printed wholly or in part in metal leaf .....N. W. kilo.	1 20
	Note.—Embossing or dry printing or stamping, without colour, shall be counted as one print; printing with metal powder shall be counted as three prints.	
664	Wall paper, embossed, gilt, silvered or velveted. N. W. kilo.	0 16
665	Wall paper of any kind, and paper for lining and covering trunks or valises .....N. W. kilo.	0 08
666	Abrasive paper and cloth, not otherwise provided for N. W. kilo.	0 12
667	Blotting paper, cut or uncut (even if printed).. ,, ,,	0 05
668	Oiled or waxed paper, of any kind, including mimeographing, and oil board for copying .....N. W. kilo.	0 04
669	Copying tissue, and silk paper..... ,, ,,	0 15
	(a) The same, in books or rolls ..... ,, ,,	0 22
670	Toilet paper of any kind in rolls or packages..G. W. ,,	0 04
671	Paper rolls for the automatic or mechanical production of music.....N. W. kilo.	0 50
672	Stereotype paper, surface coated paper of all kinds not elsewhere mentioned, drawing and tracing paper and cloth, crepe, filter and other paper n. e. p. f..N. W. kilo.	0 10
	Note.—Provided that none of the articles classified under paragraph 672 shall pay a less rate of duty than 50 % *ad val.*	
673	Albumen paper.....N. W. kilo.	0 20
674	Sensitized paper..... ,, ,,	0 60
675	Carbon paper ..... ,, ,,	0 50
676	Cigarette paper, printed or not, in books, or cut to size of a single cigarette.....N. W. kilo.	0 20
	(a) The same in rolls, or in other forms .. ,, ..	0 15
677	Bristol board, and glazed or surface coated cardboard, in sheets.....N. W. kilo.	0 08
678	Cardboard in sheets, not elsewhere provided for N. W. kilo.	0 03
679	Pasteboard and cardboard photographic mounts, index cards, button cards, and cards for similar uses N. W. kilo.	0 15
680	Boxes, not fancy, of common cardboard, set up or not, or folding, including letter files .....N. W. kilo.	0 10
681	Boxes, of cardboard or pasteboard, not provided for N. W. kilo.	0 20
682	Paper napkins and lanterns, of any kind ..... ,, ,,	0 25
683	Playing cards, of any kind..... ,, ,,	0 50
	Note.—Playing cards shall not pay a less rate of duty than 50 % *ad val.*	

Nos.		Dols. cts.
684	Prepared paper for roofing or sheathing ..G. W. 100 kilos.	2 00
685	Artificial flowers, buds, fruits, leaves, seeds, pistils or stems of paper, or parts of these.....N. W. kilo.	1 00
686	Travelling bags, hand bags satchels, and the like of cardboard, without leather parts other than corners, straps and strap guards .....N. W. kilo.	0 30
687	Paper bands or ribbons for telegraphic instruments N. W. kilo.	0 10
688	The same, for other uses, except serpentinas .. ,, ,,	0 20
689	Black board or slate paper..... ,, ,,	0 10
	(*a*) Slates or books made thereof..... ,, ,,	0 20
690	Postcards of any kind, printed, with or without photographs .....N. W. kilo.	1 00
691	Paste and carton pierre (*papier mâche*), unwrought N. W. kilo.	0 02
692	The same, wrought ..... ,, ,,	0 10
693	All other manufactures of paper, pasteboard, and cardboard, or in chief value of these materials ..N. W. kilo.	0 40

Note.—The articles dutiable under paragraph 693 shall not pay a less rate of duty than 50 % *ad val.*

SCHEDULE *I.*

WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY, AND ARTICLES MANUFACTURED THEREOF.

GROUP I.

Wood and manufactures thereof.

Nos.		Dols. cts.
694	Ordinary wood in logs, boards, planks, beams, masts, and timbers for ship building .....cubic metre	1 50
695	Fine wood in logs, boards, planks, beams, masts, and timbers for ship building .....cubic metre	8 50
696	Shooks for boxes, trunks and coffins, of ordinary wood, except for boxes used in apiculture .....cubic metre	4 50
	(*a*) Box shooks' for packing products of national industry.....cubic metre	3 00
697	Shooks for boxes, trunks and coffins, of fine wood cubic metre	17 50
698	Veneers of fine wood for cabinet or for furniture manufacture .....G. W. 100 kilos.	10 00
699	Laths of wood for base on which plaster is spread....1,000	1 00
700	Shingles ..... ,,	1 50
701	Strips of wood, plain, painted or not, for blinds G. W. kilo.	0 10
702	Window blinds, screens or shades of wood not elsewhere specially mentioned.....G. W. kilo.	0 15
703	Wooden ladders of all kinds.....G. W. 100 kilos.	6 00
704	Doors, windows, frames for same, and lattice or grille work of common wood..... G. W. 100 kilos.	9 00
705	The same of fine wood ..... ,, ,,	18 00
706	Mouldings of wood, plain .....N. W. kilo.	0 05
707	Mouldings of wood, varnished, painted, stained bronze gilt, covered or partly covered with plaster of Paris and metal paint or leaf finish .....N. W. kilo.	0 10

Note.—Mouldings made up into articles such as picture frames, mirror frames, cornices etc., shall be dutiable under paragraphs 706 and 707 with a surtax of 100 %.

Nos.		Dols. cts.
708	Wood of any kind :	
	(*a*) In staves, hoops and headings....G. W. 100 kilos.	2 00
	(*b*) In barrels or kegs, not watertight; and in buckets and tubs, watertight or not.....G. W. 100 kilos.	4 00
709	Tuns, pipes, hogsheads, kegs and other similar wooden receptacles, watertight, imported separately or as containers for merchandise that is not dutiable on the gross weight :	
	(*a*) Capacity up to 3 litres.....each	0 10
	(*b*) ,, over 3 litres and not exceeding 10 litres each	0 20
	(*c*) ,, ,, 10 ,, ,, ,, 50 litres each	0 40
	(*d*) ,, ,, 50 ,, ,, ,, 120 litres each	0 75
	(*e*) ,, ,, 120 ,, ,, ,, 240 litres each	1 50
	(*f*) ,, ,, 240 ,, ,, ,, 480 litres each	3 00
	(*g*) ,, ,, 480 ,, ,, ,, 960 litres each	6 00
710	Furniture of Vienna or other bent wood, assembled or not, and all parts thereof .....G. W. 100 kilos.	10 00
711	Folding chairs or stools, complete or not, not covered with textiles.....G. W. 100 kilos.	6 00
712	The same, covered wholly or in part with cotton, or vegetable fibre textiles, or with cane ..G. W. 100 kilos.	10 00
713	The same, covered with other material .. ,, ,,	12 00
714	Chairs, armchairs, rockers and sofas, stools and benches, of common wood.....G. W. 100 kilos.	6 00
715	Same, imported incomplete..... ,, ,,	20 00
716	Chairs, armchairs, rockers and sofas, stools and benches, of common wood, with seats or backs of cane or straw G. W. 100 kilos.	8 00
	(*a*) Same imported incomplete ..... ,, ,,	20 00
717	Chairs, armchairs, rockers and sofas, stools and benches, of common wood, with backs or seats upholstered or covered with cotton or vegetable fibre textiles or oilcloth G. W. 100 kilos.	12 00
	(*a*) Same, imported incomplete ..... ,, ,,	20 00
718	Chairs, armchairs, rockers, sofas, stools and benches of common wood, with backs, seats, or arms upholstered or covered with textiles or materials not mentioned in paragraph 717, and parts of same when imported separately .....G. W. 100 kilos.	20 00

Note.—The articles classified under paragraphs 711 to 718 inclusive, if manufactured wholly or in part of fine woods, or of common woods covered or veneered with fine woods, shall be liable to a surtax of 100 % on the rate applicable to such articles of common wood.

Nos.		Dols. cts.
719	Bars of wood.....G. W. 100 kilos.	20 00

Note.—None of the articles classified under paragraph 719 shall pay a less rate of duty than 50 % *ad val.*

Nos.		Dols. cts.
720	Barbers', dentists' and surgeons' chairs and operating and surgeons' tables and parts thereof, of any material G. W. 100 kilos.	25 00
721	Billiard, pool and tables for similar games, and all parts thereof, except cloth .....G. W. 100 kilos.	26 00
	(*a*) Cues for the same .....doz.	6 00
722	Screens of wood, or of wood covered with cotton or vegetable fibre textiles, or paper.....G. W. kilo.	0 30
723	All other screens with wooden frames, including carved wooden screens .....G. W. kilo.	0 15
724	Bidets of common wood, including bowls forming part thereof .....G. W. kilo.	0 25
725	Same of fine wood ..... ,, ,,	0 50
726	Chests or trunks of fine wood.....G. W. 100 kilos.	25 00
727	Same of common wood..... ,, ,,	12 00
728	Wood cases (*estuches*) of all kinds, plain or ornamented or lined with any material, n. e. p. f. .....N. W. kilo.	0 75
	(*a*) Same, lined with silk, mixed silk or plush ,, ,,	3 00

Note.—No article classified under paragraph 728 shall pay a less rate of duty than 50 % *ad val.*

Nos.		Dols. cts.
729	Articles of wood, turned or not :	
	(*a*) Bobbins, spindles, needle and pencil cases, boxes for pills, salves, powders and medicines ....N. W. kilo.	0 10
	(*b*) Handles for tools and implements, except as elsewhere provided for .....N. W. kilo.	0 05
	(*c*) Handles for brooms ..... ,, ,,	0 03
	(*d*) Oars .....G. W. ,,	0 075
	(*e*) Spokes, hubs, shafts, bows, whiffletrees, neck yokes, and generally parts of common wood for vehicles, n. e. p. f. .....G. W. kilo.	0 075
730	Articles of common wood :	
	(*a*) Match blocks.....G. W. 100 kilos.	0 50
	(*b*) Match sticks, cut to length or not, toothpicks and shoe pegs .....G. W. 100 kilos.	1 50
	(*c*) Veneer (*virruta*) for match boxes.. ,, ,,	1 50
	(*d*) Match boxes ..... ,, ,,	3 00
731	Wooden bowling balls, bowling pins of all kinds, Indian clubs, dumb bells and wooden decoys ..N. W. 100 kilos.	15 00
732	Bowling alleys and all wooden parts of same, except pins and balls .....G. W. 100 kilos.	10 00
733	Baseball and cricket bats of wood.....N. W. kilo.	0 15
734	Tennis racquets, strung or not, of wood .....each	0 50
	(*a*) Wooden presses for tennis racquets..... ..	0 25
735	Sieves and hoops or frames for same, of wood..N. W. kilo.	0 40
736	Penholders, knitting or crochet needles or hooks, paper cutters, beads, rosaries and hairpins of wood N. W. kilo.	1 00
737	Bowls, potato mashers, rolling pins, and generally kitchen utensils, of wood.....N. W. kilo.	0 10
738	Spoons, forks, napkin rings, cruet frames, trays and waiters, of wood .....N. W. kilo.	0 30
739	Rings, knots, poles etc. of wood, for curtains, hangings, doors and furniture.....N. W. kilo.	0 25
740	Clothes pins of wood ..... ,, ,,	0 15
741	Washing boards, washing machines, and clothes wringers, of any material .....N. W. 100 kilos.	10 00
742	Pulleys and pulley blocks of wood ..... ,, ,,	15 00
743	Carpenters' rules or measuring sticks of wood, of any kind N. W. kilo.	0 75
744	Other tools, instruments or implements in chief value of wood .....N. W. kilo.	0 10

Note.—None of the articles classified under paragraph 744 shall pay a less rate of duty than 30 % *ad val.*

Nos.		Dols. cts.
745	Shoe lasts, and trees, and shapes or blocks for forming hats, of wood.....N. W. kilo.	0 30
746	Saddle trees and stirrups of wood, not covered with skin or leather .....G. W. kilo.	0 30
747	Wood buttons and frogs, or parts thereof, not covered N. W. kilo.	0 40
748	Handles or heads of wood for canes, umbrellas, parasols etc..... N. W. kilo.	0 50
749	Wood in canes, umbrellas or parasol sticks, with or without frames, handles or heads of any material except gold, silver, tortoise shell, ivory, jet, mother-of-pearl, or similar materials .....doz.	2 88
750	The same, with handles or heads of gold, silver, tortoise shell, ivory, mother-of-pearl, or similar materials ..doz.	9 00

Note.—None of the articles classified under paragraph 750 shall pay a less rate of duty than 30 % *ad val.*

Nos.		Dols. cts.
751	Fans entirely of common wood, plain .....N. W. kilo.	0 50
	(*a*) Fans of wood, carved or covered, incrusted, inlaid or ornamented with base metals.....N. W. kilo.	2 50
	(*b*) Fans with ribs or frames of wood, covered with paper .....N. W. kilo.	0 75
	(*c*) Fans with ribs or frames of wood, covered with cotton or vegetable fibre textile.....N. W. kilo.	1 50
	(*d*) Fans with ribs or frames of wood, covered with lace or other materials, n. e. p. f. .....N. W. kilo.	2 50

Note.—None of the articles classified under paragraph 751 shall pay a less rate of duty than 30 % *ad val.*

Nos.		Dols. cts.
752	Cigar makers' boards, tables or moulds.....N. W. kilo.	0 15
753	Wooden pipes or pipe bowls with or without mouthpieces of rubber, horn, bone or paste .....doz.	0 60
	And in addition .....N. W. kilo.	0 15
754	Wooden pipes with mouthpieces of amber, ivory or tortoise shell .....doz.	6 00
755	Wooden pipes ornamented or with parts of gold or silver doz.	12 00
756	Cigar and cigarette holders of wood ..... ,,	0 25
	And in addition .....N. W. kilo.	0 25
757	Cigar and cigarette holders of wood, with parts of amber, meerschaum, tortoise shell, ivory or similar materials, doz.	0 75
	And in addition .....N. W. kilo.	1 00
758	The same, with parts of common metals, horn, rubber, paste or bone .....doz.	0 25
	And in addition .....N. W. kilo.	0 50
759	Smokers' sets of wood ..... ,, ,,	0 75

SCHEDULE *I.*—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY, AND ARTICLES MANUFACTURED THEREOF—con.

Nos.		Dols. cts
	Note.—None of the articles classified under paragraph 759 shall pay a less rate of duty than 50 % *ad val.*	
760	Furniture and parts thereof, of common wood, n. e. p. f. G. W. 100 kilos.	7 50
	(*a*) Same, inlaid, incrusted, or gilt, or upholstered, even in a slight degree .....G. W. 100 kilos.	15 00
761	Furniture, and parts thereof, of fine wood, or of common wood veneered wholly or in part with fine wood, n.e.p.f. G. W. 100 kilos.	15 00
	(*a*) Same, inlaid, incrusted, or gilt, or upholstered, even in a slight degree .....G. W. 100 kilos.	30 00
762	All other articles of wood, n. e. p. f. ..... ,, ,,	15 00
	Note.—None of the articles classified under paragraphs 760, 761 and 762 shall pay a less rate of duty than 50 % *ad. val.*	
	Note.—The following shall be considered as fine woods:	
	Amaranth, Apple, Bird's eye maple, Camphor, Cedar, Cherry, Ebony, Hazel, Holly, Iron wood, Jasmine, Lemon, Lignum vitæ, Mahogany, Medlar, Narra, Olive, Orange, Plum, Pomegranate, Rosewood, Sabine, Sandalwood, Satinwood, Teak, Walnut, Yew.	

GROUP II.

Rushes, cornhusks, seaweed, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, coir, wood sharings and analogous materials.

763	Rushes, cornhusks, seaweed, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, coir, wood shavings, and analogous materials, n. e. p. f. G. W. 100 kilos.	10 00
	(*a*) The same, dyed, but not further manufactured G. W. 100 kilos.	12 50
764	The same, twisted into cordage .....G. W. kilo.	0 10
765	The same, split or cut for chair seats, furniture etc. G. W. kilo	0 30
766	Mats or matting for floors, beds or walls, of any of the materials mentioned in paragraph 763 .....G. W. kilo.	0 20
767	The same, in door mats ..... ,, ,,	0 15
768	The same, in blinds or shades .....N. W. ,,	0 25
769	The same, in curtains of any kind ..... ,, ,,	0 40
770	The same, in screens, covered or not with cotton, or vegetable fibre textiles, or paper.....N. W. kilo.	0 30
771	The same, in screens, covered with silk or materials other than those mentioned in paragraph 770 ....N. W. kilo.	0 45
772	The same, in bags, or in matting for packing G. W. 100 kilos.	10 00
773	The same, in covers, for packing bottles.. ,, ,,	7 50
774	The same (and gummed cotton), in braids for the manufacture of hats .....G. W. kilo.	0 50
775	The same, in fenders (marine) .....G. W. 100 kilos.	10 00
776	The same, in furniture of all kinds, not otherwise provided for .....G. W. 100 kilos.	20 00
777	The same, in trunks, travelling bags or baskets, of any kind.....N. W. kilo.	0 50
778	The same, in baskets n. e. p. f..... ,, ,,	0 25
779	The same, made up into work baskets, lined with cotton, vegetable fibre textiles or wool, with or without accessories .....N. W. kilo.	0 50
780	The same, lined with silk or other material not mentioned in paragraph 779, with or without accessories N. W. kilo.	1 00
781	The same, in canes, or umbrella or parasol sticks, with or without frames, handles or heads of any material except gold, silver, tortoise shell, ivory, jet, mother-of-pearl, or similar materials .....doz.	2 88
782	The same, with or without frames, with handles or heads of gold, silver, tortoise shell, ivory, mother-of-pearl, or similar fine materials .....doz.	9 00
	Note.—None of the articles classified under paragraph 782 shall pay a less rate of duty than 30 % *ad. val.*	
783	The same, in Japanese or Chinese umbrellas, covered with paper .....N. W. kilo	0 25
784	The same, covered with other material ..... ,, ,,	0 50
785	The same, in cigarette holders, cigar holders and pipe stems .....N. W. kilo.	1 00
786	The same, in pipes and corn cob pipes or bowls .....doz.	0 25
787	The same, in brushes for any purpose .....N. W. kilo.	0 15
788	The same, in brooms, with or without handles .....doz.	1 50
789	The same, in fans covered with cotton or vegetable fibre textile, or with paper.....N. W. kilo.	0 75
790	The same, covered with other materials not provided for N. W. kilo.	3 00
791	Palm leaf fans..... ,, ,,	0 40
792	The same, in other articles not elsewhere mentioned N. W. kilo.	0 50
	Note.—None of the articles classified under paragraph 792 shall pay a less rate of duty than 50 % *ad. val.*	
	Note.—"The same," whenever used in Group II. of Schedule *I.* shall be held to embrace manufactures or articles in chief value of any or all of the materials mentioned in paragraph 763.	

GROUP III.

Cork and manufactures thereof.

793	Cork bark in the rough.....G. W. 100 kilos.	10 00
794	,, sheets, strips, cubes or blocks for paving, paving bricks or tubes.....G. W. 100 kilos.	25 00
795	Cork dust or crumbs ..... ,, ,,	15 00
796	,, stoppers .....N. W. kilo.	0 50
797	Other manufactures of cork, combined or not with other material, except hats, provided that cork is the material of chief value .....N. W. kilo	0 75

SCHEDULE *J.*

ANIMAL WASTES EMPLOYED IN INDUSTRY.

GROUP I.

Hides, skins and manufactures thereof.

Nos.		Dols. cts
798	Skins of wool, fur or hair bearing animals in their natural state, tanned or dressed, n. e. p. f.....N. W. kilo.	3 00
799	The same, made up in trimmings, wearing apparel, rugs, carpets or other articles, n. e. p. f. .....N. W. kilo.	4 50
800	Hides and skins of every kind:	
	(*a*) Green .....N. W. 100 kilos.	1 00
	(*b*) Dried or salted ..... ,, ,,	2 00
801	Cowhides and horsehides tanned or dressed with the hair on.....N. W. kilo.	0 10
	(*a*) Manufactured in articles not provided for ,, ,,	0 20
802	Goat and sheepskins tanned or dressed with the hair or wool on .....N. W. kilo.	0 20
	(*a*) Manufactured in articles not provided for N. W. kilo.	0 40
803	Hides tanned without the hair, not curried:	
	(*a*) Cow and horsehides (not split), including sole leather.....N. W. kilo.	0 20
	(*b*) Others, including cowhide and horsehide split N. W. kilo.	0 30
	(*c*) Rawhide or tanned leather of any kind in clippings or scraps, suitable only for filling ..N. W. 100 kilos.	5 00
804	Tanned hides and skins, curried, dyed or dressed:	
	(*a*) Sheepskins.....N. W. kilo.	0 50
	(*b*) Goat and kid skins, including glazed kid N. W. kilo.	1 00
	(*c*) Pigskins ..... ,, ,,	0 60
	(*d*) Cow, horse and other large hides .... ,, ,,	0 40
	(*e*) Cow, horse and other large hides split, including calf and colt skins .....N. W. kilo.	0 60
	(*f*) Alligator skins in any state of preparation, or raw N. W. kilo	1 50
	(*g*) Lizard, snake and other reptile skins, in any state of preparation, or raw .....N. W. kilo.	1 75
	(*h*) Other hides or skins, not specially mentioned N. W. kilo.	0 80
805	Hides and skins of all kinds, varnished, lacquered, or enamelled; with figures, engravings, or embossed, or with pyrographic work .....N. W. kilo.	0 80
806	Chamois leather, parchment, and glove leather, of all kinds; and gilt or bronzed hides or skins ..N. W. kilo.	1 50
807	Gloves for men, women or children in which skin is the material of chief value .....doz. pairs	4 50
	And in addition .....N. W. kilo.	1 50
808	Shoes of canvas and of oilcloth:	
	(*a*) For males, No. 5 English (38 Spanish) and larger doz. pairs	9 00
	(*b*) Same, smaller than No. 5 English (38 Spanish) doz. pairs	6 00
	(*c*) For females, No. 1 English (33 Spanish) and larger doz. pairs	6 00
	(*d*) Same, smaller than No. 1 English (33 Spanish) doz. pairs	4 80
	(*e*) For children, smaller than No. 7 English children's size (24 Spanish).....doz. pairs	3 00
	(*f*) For babies, with soft soles ..... ,, ,,	1 80
809	Shoes of patent and similar leather, and of textiles not mentioned in preceding paragraph, with elastic, buttons, buckles, or for laces:	
	(*a*) For males, No. 5 English (38 Spanish), and larger doz. pairs	18 00
	(*b*) Same, smaller than No. 5 English (38 Spanish) doz. pairs	12 00
	(*c*) For females, No. 1 English (33 Spanish), and larger doz. pairs	12 00
	(*d*) Same, smaller than No. 1 English (33 Spanish) doz. pairs	9 00
	(*e*) For children, smaller than No. 7 English children's size (24 Spanish).....doz. pairs	6 00
	(*f*) For babies, with soft soles..... ,, ,,	3 60
810	Shoes of cowhide, calfskin, horsehide, goatskin, kid, sheepskin and similar leather, with elastic, buttons, buckles, or for laces:	
	(*a*) For males, No. 5 English (38 Spanish), and larger doz. pairs	18 00
	(*b*) Same, smaller than No. 5 English (38 Spanish) doz. pairs	12 00
	(*c*) For females, No. 1 English (33 Spanish), or larger doz. pairs	9 00
	(*d*) Same, smaller than No. 1 English (33 Spanish) doz. pairs	6 00
	(*e*) For children, smaller than No. 7 English children's size (24 Spanish).....doz. pairs	3 00
	(*f*) For babies, with soft soles ..... ,, ,,	2 40
811	Athletic, bicycle and boxing shoes .....pair	1 00
812	Riding boots ..... ,,	3 00
813	Other boots and shoes:	
	(*a*) For males, No. 5 English (38 Spanish), and larger doz. pairs	12 00
	(*b*) Same, smaller than No. 5 English (38 Spanish) doz. pairs	9 00
	(*c*) For Females, No. 1 English (33 Spanish), or larger doz. pairs	9 00
	(*d*) Same, smaller than No. 1 English (33 Spanish) doz. pairs	6 00
	(*e*) For children, smaller than No. 7 English children's size (24 Spanish).....doz. pairs	3 00
	(*f*) For babies, with soft soles ..... ,, ,,	2 40
	Note.—So called "romeos" shall pay 60 % of the rates applicable to shoes manufactured of their component materials.	
814	Sandals or slippers of leather or skins .....doz. pairs	6 00
	(*a*) Of other materials ..... ,, ,,	4 20
	(*b*) Alpargatas, with hemp or corded soles .. ,, ,,	1 00
	Note.—Dress sandals and dancing slippers shall be considered as shoes.	

Nos.		Dols. cts.
815	Draft harness, not for carriages ..... N. W. kilo.	0 30
816	Carriage harness, and parts thereof, including leather parts of draft harness and halters ..... N. W. kilo.	1 00
817	Riding bridles, headstalls, and reins, or parts thereof, of any kind ..... N. W. kilo.	1 50
818	Cinches of all kinds, not elsewhere provided for ,, ,,	1 00
819	Saddles, not weighing over 2 kilos ..... each	10 00
820	,, and side saddles, of any other kind ..... ,,	5 00
	And in addition ..... N. W. kilo.	0 75
821	Leather leggings ..... pair	1 50
	And in addition ..... N. W. kilo.	0 75
822	Stirrup straps and cruppers of all kinds ..... ,, ,,	1 50
823	All other parts of saddles, including trees and bows, covered in whole or in part with leather or skin N. W. kilo.	0 75
824	Game bags and saddle bags, wholly or in part of leather N. W. kilo.	1 50
825	Holsters of all kinds for firearms, including cartridge belts doz.	3 00
	And in addition ..... N. W. kilo.	0 50
826	Leather belts, of all kinds ..... doz.	1 00
	And in addition ..... N. W. kilo.	0 60
827	Shoe laces of leather or skin ..... ,, ,,	1 50
828	Leather or imitation leather sweatbands for hats .... doz.	0 25
	And in addition ..... N. W. kilo.	0 50
829	Leather straps, not harness parts, nor for power transmission ..... N. W. kilo.	0 60
830	Leather cravats and watch chains, not jewelled ,, ,,	3 00
831	Trunks, travelling and hand bags, satchels and similar articles, covered with sheepskin or artificial leather; or of cloth or cardboard with leather parts other than corners, straps, strap holders and handles .. N. W. kilo.	*0 60
832	Same, covered with leather other than sheepskin or artificial leather ..... N. W. kilo.	0 75
833	Reticules, pocket books, cigar and cigarette cases, portfolios, card cases, music rolls, toilet, barber, sewing, and similar cases, manufactured wholly or in part of leather, with or without accessories, and photograph frames ..... N. W. kilo.	2 50
	Note.—None of the articles classified in paragraph 833 shall pay a less rate of duty than 50 % *ad val.*	
834	Leather or imitation leather covered cases (*estuches*), for jewels or other articles, not mentioned .... N. W. kilo.	2 00
835	Leather belting or cables for power transmission, and belt lacing ..... N. W. kilo.	0 30
836	Machete, knife and other scabbards of leather, or in part of leather ..... N. W. kilo.	0 80
837	Leather strops for sharpening razors ..... ,, ,,	1 50
838	Leather sailmakers', sacksewers', or other palms ..... doz.	1 50
839	Other manufactures of leather, or in chief value of leather, not specially provided for ..... N. W. kilo.	1 00
	Note.—None of the articles classified under paragraph 839 shall pay a less rate of duty than 50% *ad val.*	
	Note. The term "leather" applied to a manufacture shall be held to cover all hides and skins of animals, raw, tanned, prepared or not.	

GROUP II

Feathers, intestines and manufactures thereof.

840	Feathers, natural, dyed or curled, and fancy feathers, for adorning hats and clothing, and manufactures thereof ..... N. W. hectog.	1 50
841	Feather dusters ..... N. W. kilo.	0 50
842	Fans covered with feathers mentioned in paragraph 840, or with eiderdown, with frames or ribs of ivory, mother-of-pearl, jet, tortoise shell, or of wood carved or inlaid with these or metals ..... N. W. hectog.	2 00
843	Fans covered with feathers mentioned in paragraph 840, with frames or ribs of bone, paste, horn, or wood, not inlaid ..... N. W. hectog.	1 00
844	Quill toothpicks ..... N. W. kilo.	2 00
845	Feather or down powder puffs ..... doz.	0 25
	And in addition ..... N. W. kilo.	1 00
846	Other feathers and manufactures of feathers, n. e. p. f N. W. kilo.	2 00
847	Intestines and sinews of animals, manufactured or not, not provided for ..... N. W. kilo.	3 50
848	The same, in ligatures, including also silk and hair ligatures for surgical purposes ..... N. W. kilo.	2 50

SCHEDULE *K.*

MUSICAL INSTRUMENTS.

849	Concertinas and accordeons, of all kinds ..... doz.	7 50
	And in addition ..... N. W. kilo.	0 20
850	Mouth harmonicas, of all kinds ..... doz.	0 50
	And in addition ..... N. W. kilo.	0 20
851	Organs, not exceeding 250 kilos. in weight ..... each	15 00
852	Barrel and portable organs, small, not weighing more than 50 kilos. ..... each	5 00
	(*a*) Organs not classified in paragraphs 851 and 852 *ad val.*	30 %
	Note.—Barrel and portable organs, weighing more than 50 kilos. shall be classified according to paragraph 351.	
853	Parts of organs, separately imported ..... N. W. kilo.	0 20
854	Organ or piano stools ..... each	1 00
855	Concert grand pianos ..... ,,	60 00
856	Ordinary grand or baby grand pianos ..... ,,	45 00
857	Upright and square pianos ..... ,,	25 00
858	Pianolas, or automatic piano players ..... ,,	25 00
859	Combination piano and pianolas, or automatic pianos ,,	60 00
	Note.—With the articles classified under paragraphs 851 and 853 to 859 inclusive, shall be allowed for each instrument the following accessories, free of duty: 1 pair of candlesticks, 1 tuning key, 1 coverlet, 1 key cover.	
	Note.—Strung frames, or cases for pianos, even if imported without the other parts necessary to form complete pianos shall pay the duties corresponding to pianos.	
860	Musical boxes of tin plate, wood, or other material, operated by crank or spring movement ..... *ad val*	30 %
861	Metal cylinders and discs, for the automatic production of music ..... N. W. kilo.	0 50
862	Violins, common, valued at not more than $15.00 each each	2 50
863	,, valued at more than $15.00 each ..... ,,	2 50
	And in addition ..... *ad val.*	30 %
864	Bass viols ..... each	5 00
	And in addition ..... N. W. kilo.	0 20
865	Violoncellos ..... each	3 50
	And in addition ..... N. W. kilo.	0 20
	Note.—Violin and other bows shall pay duty separately under their respective paragraphs.	
866	Guitars, zithers, autoharps, mandolins and *bandurrias*, common, of white wood ..... each	1 00
	And in addition ..... N. W. kilo.	1 00
867	The same, in fine wood, or with alternate pieces of fine and common wood, if the chief value be of fine wood, or inlaid or ornamented with mother-of-pearl, ivory or tortoise shell ..... each	2 00
	And in addition ..... N. W. kilo.	2 00
868	Harps ..... each	10 00
	And in addition ..... N. W. kilo.	0 20
869	Banjos ..... each	2 50
870	All other musical instruments and parts thereof, in chief value of wood, n. e. p. f ..... N. W kilo.	0 50
871	The same, inlaid with mother-of-pearl, tortoise shell or ivory ..... N. W. kilo.	1 00
872	Violin bows, with or without hair ..... doz.	1 50
873	Bows for other musical instruments ..... ,,	3 00
874	Horsehair for bows..doz. single bunches sufficient 1 for bow	0 25
875	Strings for musical instruments:	
	(*a*) Of silk, animal wastes, sinews or intestines N. W. kilo.	5 00
	(*b*) The same, wound with wire of copper or steel, silver plated or not ..... N. W. kilo.	4 00
	(*c*) The same, wound with silver wire .... ,, ,,	8 00
	(*d*) Of copper or alloys thereof, or of any common metal, wound with copper or alloys thereof, silver plated or not ..... N. W. kilo.	2 00
	(*e*) Of steel or iron, plated or not (except piano wire), not combined with other material ..... N. W. kilo.	0 50
	(*f*) Piano wire ..... ,, ,,	0 15
876	Picks of any material ..... ,, ,,	2 50
877	All parts of violins or guitars, not specially mentioned N. W. kilo.	2 00
878	Clarionets, bass and alto clarionets, flutes, piccolos, flageolets, fifes, musetes, oboes, *bajones, cornos ingleses* and other reed instruments of any material, except silver each	2 50
	And in addition ..... N. W. kilo.	0 20
879	Reeds for any instrument, except organs .... ,, ,,	0 30
880	Cornets, saxhorns, trombones, helicons, alto, bass and tenor horns, bugles, trumpets and all other musical instruments, of any metal, not otherwise provided for, except gold and silver ..... each	2 50
	And in addition ..... N. W. kilo.	0 20
	(*a*) The same, silver or gold plated ..... each	3 50
	And in addition ..... N. W. kilo.	0 40
	(*b*) Parts for musical instruments of any metal (except gold or silver), n. e. p. f ..... N. W. kilo.	0 50
	(*c*) The same, silver or gold plated ..... ,, ,,	1 00
881	Bass drums ..... each	2 50
	And in addition ..... N. W. kilo.	0 20
882	Small drums, except toy drums ..... each	1 00
	And in addition ..... N. W. kilo.	0 30
883	Tamborines of all kinds not toys ..... each	0 25
884	Jewsharps ..... doz.	0 50
885	Chinese or Japanese bells; (gongs), cymbals, chimes and triangles, for bands ..... N. W. kilo.	0 50
886	Keys for instruments, of any material, except ivory, mother-of-pearl or tortoise shell ..... N. W. kilo.	0 50
887	Same, of ivory, mother-of pearl or tortoise-shell ,, ,,	3 00
888	Mouthpieces for musical instruments, of wood, metal, bone, paste, glass or other material, except gold or silver ..... N. W. kilo.	0 50
889	Diapasons ..... doz.	0 50
890	Metrónomes ..... each	1 00
	Note.—All instruments classified under Schedule *K* imported in individual cases belonging thereto, shall pay duty on the net weight or unity, not including interior or immediate packing. Such individual cases shall be separately dutiable under their corresponding paragraphs.	
891	Cases (*estuches*) for musical instruments:	
	(*a*) Of cardboard, metal or wood, plain or covered with textiles other than silk, mixed silk or leather N. W. kilo.	0 25
	(*b*) Same, covered with leather, silk or mixed silk N. W. kilo.	0 50
	(*c*) Of leather, lined or not ..... ,, ,,	0 75

SCHEDULE *L.*

MACHINERY, APPARATUS AND VEHICLES.

GROUP I.

Machinery and apparatus.

892	Steam boilers and engines of all kinds, including locomotives and tenders; traction and portable engines; road making machinery, hydraulic, petroleum, gasolene, naphtha, and hot or compressed air motors; power and hand cranes, turntables, elevators, power pumps, well and rock drilling machinery, excavating machinery, rock crushers, concrete mixers, pile drivers, power hammers, derricks, dredges, windlasses, stamp mills and windmills ..... *ad val.*	5 %
	Note.—Steam boilers and engines of all kinds, hydraulic, petroleum, gasoline, naphtha, alcohol, hot or compressed air motors; power and hand cranes and	

SCHEDULE *L*.—MACHINERY, APPARATUS AND VEHICLES—continued.

Nos.		Dols. cts.
	power pumps, shall be classified under the foregoing paragraph, whether or not forming part of machinery, vehicles, boats, apparatus, or appliances dutiable at a lower rate or free of duty. If forming part of machinery or imported with machinery, vehicles, boats, apparatus or appliances dutiable at a higher rate than that fixed in this paragraph, the classification of such steam boilers etc. shall be in accordance with the higher rate provided for machinery, vehicles, boats or appliances.	
893	Machinery for extracting oils from oleaginous nuts and seeds, ice making and refrigerating machinery, saw mills, planers, edgers, and generally wood-working machinery .....*ad val.*	5 %
894	Cigarette making machinery; chocolate making machinery; hat and shoe making machinery, metal working machinery, n. e. p. f. .....*ad val.*	5 %
895	Machinery and apparatus for the manufacture of sugar, n. e. p. f., such as conductors for cane and bagasse, cane mills, juice pumps and heaters, defecators, clarifiers, vacuum pans, filter presses, masacuite wagons, mixers and centrifugals .....*ad val.*	5 %
896	Apparatus and appliances, for the distribution, testing, measuring and installation of electricity, dry and wet batteries, carbon brushes, arc lamps and their fittings, and insulating materials not otherwise provided for; tapes, bells, annunciators, push buttons, telephones, and apparatus pertaining to the same; galvano-meters, ampere-meters, volt-meters and watt-meters ....*ad val.*	10 %
897	Dynamos, generators, exciters, and all other machinery for the generation of electricity for lighting or power; transformers and electric motors.....*ad val.*	10 %
898	Incandescent lamps, mounted or not, and electric fans *ad val.*	25 %
899	Sewing machines, hand, chain stitch.....each	1 00
900	Same, lock or double stitch ..... ,,	2 00
901	Sewing machines fitted with or for pedal action, chain stitch.....each	5 00
902	Same, lock or double stitch ..... ,,	7 50
903	Sewing machines for shoe makers ..... ,,	10 00
904	Spare and repair parts for sewing machines ..N. W. kilo.	0 75
905	Dental engines and parts thereof, except tools ....*ad val.*	30 %
906	Typewriters and detached parts therefor, including ribbons .....*ad val.*	10 %
907	Phonographs, graphophones, cinematographs, biographs, and similar machines, including detached parts and records and films therefor.....*ad val.*	30 %
908	Cash registers and adding machines and detached parts therefor .....*ad val.*	25 %
909	Automatic slot machines for weighing and other purposes, and detached parts therefor .....*ad val.*	30 %
910	Druggists', postal, jewellers' or gold or silversmith's scales N. W. kilo.	0 75
911	Spring balances, counter scales and scales not elsewhere mentioned .....N. W. kilo.	0 25
912	Platform scales, for every 50 kilos. capacity.....each	1 00
	Note.—Platform scales having scoops shall be dutiable under paragraph 911.	
913	Wagon, railroad and tramway scales (meaning scales over which railways, tramways and wagons are to pass) *ad val.*	20 %
914	Steelyards and frames .....G. W. 100 kilos.	10 00
915	Parts of scales, not otherwise provided for ....N. W. kilo.	0 25
916	Bellows of any material, weighing not more than 5 kilos. each.....N. W. kilo.	0 20
917	Same, weighing more than 5 kilos. each ..... ,, ,,	0 12
918	Fruit or meat presses and meat grinders, and other similar machines .....N. W. kilo.	0 20
919	Coffee, spice, paint and other small mills of cast iron, wrought iron, steel or wood:	
	(*a*) Mills weighing not over 3 kilos.....N. W. kilo.	0 10
	(*b*) Same, weighing more than 3 kilos. .... ,, ,,	0 20
920	Numbering machines .....each	3 00
921	Incubators, cream separators and butter churns G. W. 100 kilos.	5 00
922	Feed cutters ..... ,, ,,	4 00
923	Copying presses..... ,, ,,	5 00
924	Lever cork-screws.....N. W. kilo.	0 25
925	Machines for the manufacture of gaseous or aerated waters (without motors) .....G. W. 100 kilos.	15 00
926	Ships' logs of metal.....N. W. kilo.	0 50
927	Water meters and gas meters .....G. W. 100 kilos.	10 00
928	Merry-go-rounds, circling waves, miniature and scenic railways, swings and similar amusement contrivances, n. e. p. f. even if imported with intention of re-shipping *ad val.*	20 %
929	Machinery and parts of machinery, not provided for in this tariff .....*ad val.*	10 %
	Note.—By "parts of machinery" shall be understood accessories or pieces finished in such degree and form that they have no other application beyond repair of or attachment to machinery. Bolts, nuts, washers, tubes or pipes (boiler or other), tube and pipe fittings etc. have specific provisions under other paragraphs of the tariff and shall be dutiable according to such paragraphs if imported separately or as spare parts.	
	GROUP II.	
	Vehicles.	
930	Coaches, berlins, omnibuses, concords, victorias, cabs, calashes, carriages, and other carts or carriages, not elsewhere specially mentioned, new, used or repaired:	
	(*a*) Finished; for four wheels, with or without wheels .....each	30 00
	And in addition.....*ad val.*	15 %
	(*b*) Finished; for two wheels, with or without wheels .....each	15 00
	And in addition.....*ad val.*	10 %
	(*c*) Unfinished or white; for four wheels, with or without wheels.....each	15 00
	And in addition .....*ad val.*	15 %
	(*d*) Unfinished or white for two wheels, with or without wheels .....each	7 50
	And in addition ..... *ad val.*	15 %
	Note.—By unfinished or white carriages and vehicles shall be understood carriages not painted, with no ornaments or interior or exterior fittings; carriage bodies of wood, unfinished and imported separately, shall be liable to one half of the duties provided for finished carriages.	
931	Wagons, for four wheels, for the transportation of merchandise, new, used or repaired, with or without wheels, finished or not .....each	20 00
	And in addition.....*ad val.*	10 %
932	Carts (two wheeled) for transporting merchandise ..each	15 00
	And in addition.....*ad val.*	10 %
933	Hand or push carts .....each	3 00
	And in addition .....*ad val.*	10 %
934	Wheelbarrows of any material.....G. W. 100 kilos.	6 00
935	Wheels for vehicles, n. e. p. f. with or without iron or steel tyres.....G. W. 100 kilos.	10 00
	(*a*) Same, with rubber tyres ,, ,,	20 00
936	Automobiles or parts thereof, not otherwise provided for, *ad val.*	20 %
937	Railroad and tram cars of all kinds and parts thereof n.e.p.f. *ad val.*	5 %
938	Row, sail and power boats, lighters, and all other water craft, knocked down or not, whether brought on the decks, davits or in the holds of other vessels, or towed, or entering the jurisdictional waters of the Republic under their own sail or other power, not exceeding 25 metric tons register .....*ad val.*	20 %
939	Bicycles for men and women .....each	10 00
	(*a*) The same, for children ..... ,,	5 00
940	Motorcycles .....*ad val.*	25 %
941	Velocipedes .....G. W. kilo.	0 10
942	Baby carriages..... ,, ,,	0 20

SCHEDULE *M*.

ALIMENTARY SUBSTANCES.

GROUP I.

Meats and fish.

Nos.		Dols. cts.
943	Poultry, dressed .....N. W. kilo.	0 10
944	Fresh or frozen beef, mutton and pork ..... ,, ,,	0 05
945	Game, fresh or frozen ..... ,, ,,	0 10
946	Fish and shellfish, fresh or frozen ..... ,, ,,	0 05
947	Beef or pork, salted, or pickled in brine..G. W. 100 kilos.	6 00
948	Tongues, heads, tails, feet or jaws, salted or pickled in brine .....G. W. 100 kilos.	4 00
949	Jerked beef..... ,, ,,	4 00
950	Sausages of all kinds .....N. W. kilo.	0 12
951	Smoked hams .....N. W. 100 kilos.	15 00
952	Bacon and other smoked meats..... ,, ,,	12 00
953	Lard of pork and other lard of animal origin, however packed .....N. W. 100 kilos.	12 00
954	Substitutes or imitations of lard, including vegetable lard, such as cotto'ene, and compounds of lard, however contained .....N. W. 100 kilos.	25 00
955	Smoked herrings and other smoked fish .. ,, ,,	4 50
956	Codfish and other fish, dry or salted..... ,, ,,	4 50
957	Herrings, mackerel and other fish, in brine G. W. 100 kilos.	4 50
	Note.—No canned, potted or preserved food, or food packed in glass, shall be dutiable under paragraphs 943 to 957 inclusive, as these paragraphs refer to food in bulk.	

GROUP II.

Grain, dried fruit and vegetables and preparations of the same.

Nos.		Dols. cts.
958	Bran of any cereal .....N. W. 100 kilos.	1 00
959	Rice, hulled or not..... ,, ,,	2 75
960	,, flour..... ,, ,,	3 25
961	Wheat in grain ..... ,, ,,	3 00
962	,, flour ..... ,, ,,	4 50
963	Rye and buckwheat in grain ..... ,, ,,	2 25
964	Flour of rye, buckwheat and of yucca.... ,, ,,	4 00
965	Barley in grain ..... ,, ,,	2 75
966	,, crushed or rolled as food for animals ,, ,,	3 25
967	Malt of any kind ..... ,, ,,	3 75
968	Pearled barley ..... ,, ,,	4 00
969	Corn or maize of any kind, in grain or on cob N. W. 100 kilos.	1 75
970	,, flour or meal ..... ,, ,,	3 50
971	Cornstarch.....N. W. kilo.	0 10
972	Crushed corn for animal food .....N. W. 100 kilos.	2 00
973	Oats in grain ..... ,, ,,	1 75
974	,, crushed for animal food..... ,, ,,	2 00
975	Millet in grain..... ,, ,,	1 75
976	,, in flour ..... ,, ,,	2 25
977	Semolina or wheaten grits ..... ,, ,,	3 75
978	Cereals prepared in foods not provided for....N. W. kilo.	0 05
979	Arrowroot, sago and tapioca, ground or not.. ,, ,,	0 10
980	Bread, biscuit and crackers, made of flour of cereals or pulse, sweetened or unsweetened.....N. W. 100 kilos.	10 00
981	Hardtack, sea biscuit and dog biscuit .... ,, ,,	8 00
982	Vermicelli, macaroni, and pastes for soup..G. W. ,,	5 00
983	Laundry starch, and potato flour .....N. W. ,,	3 00
984	Fruits and berries, dried or desiccated, not provided for N. W. kilo.	0 10
985	Juniper berries ..... ,, ,,	0 12
986	Hops .....N. W. 100 kilos.	8 00
987	Dried beans, pease, and pulse ..... ,, ,,	6 00
988	Potatoes, beets and turnips, fresh, and other tubers n. e. p.f. N. W. 100 kilos.	3 00
989	Same, dried or desiccated ..... ,, ,,	12 50
990	Garlic, including weight of straw or other material used in "ristras" if so put up .....N. W. 100 kilos.	8 00

Nos.		Dols. cts.
991	Onions and shallots, including weight of straw or other material used in "ristras" if so put up..N. W. 100 kilos.	5 00
992	Dried and desiccated vegetables, n. e. p. f.. ,, ,,	10 00
993	Sugar, raw, and glucose..... ,, ,,	2 00
994	,, refined ..... ,, ,,	4 00
995	Chloride of sodium (common salt), crude, in large crystals N. W. 100 kilos.	0 75
996	Same, refined, ground or not ..... ,, ,,	2 50
997	Cocoa beans ..... ,, ,,	5 00
998	,, in powder, paste, lumps, or tablets, unsweetened N. W. kilo.	0 08
999	,, sweetened (not candy or confectionery).. ,, ,,	0 06
1000	,, prepared with milk or with milk and sugar, in paste, for dilution .....N. W. kilo.	0 06
1001	Cocoa butter or fat ..... ,, ,,	0 30
1002	Coffee, green .....N. W. 100 kilos.	8 00
1003	,, roasted, whole or ground..... ,, ,,	10 00
1004	,, substitutes, of cereals or other substances, ground or not.....N. W. 100 kilos.	12 00
1005	Coffee essence or extract .....N. W. kilo.	0 15
1006	,, and milk, or coffee, milk and sugar, in paste for dilution .....N. W. kilo.	0 12
1007	Chicory in any form ..... ,, ,,	0 25
1008	Tea ..... ,, ,,	0 20

GROUP III.

Spices.

Nos.		Dols. cts.
1009	China cassia bark.....N. W. kilo.	0 20
1010	Ceylon cassia bark ..... ,, ,,	0 30
1011	Vanilla beans ..... ,, ,,	5 00
1012	Cloves, with or without heads ..... ,, ,,	0 20
1013	Allspices (malagneta)..... ,, ,,	0 10
1014	Mace ..... ,, ,,	0 50
1015	Nutmegs, husked or not..... ,, ,,	0 50
1016	Pepper..... ,, ,,	0 12
1017	Cayenne pepper ..... ,, ,,	0 24
1018	Sweet pepper..... ,, ,,	0 16
1019	Mustard ..... ,, ,,	0 08
1020	Anise, caraway, and cumin seeds ..... ,, ,,	0 12
1021	Any other spice, seed, or leaf, used as a food or for food seasoning, not provided for.....N. W. kilo.	0 15
	Note.—Any of the articles enumerated in paragraphs 1009 to 1021 inclusive, if ground or prepared, shall pay a surtax of 50 %.	
1022	Baking powder, or yeast in any form .....N. W. kilo.	0 30
1023	Shredded cocoanut ..... ,, ,,	0 20

GROUP IV.

Oils and beverages.

Nos.		Dols. cts.
1024	Olive oil, cotton seed oil, or other oils for table use, or for use in the preparation of food, in receptacles of wood G. W. kilo.	0 06
1025	The same, in receptacles of earthenware or tin.N. W. ,,	0 08
1026	The same, in glass ..... ,, ,,	0 12
1027	Alcohol (however contained).....litre	0 20
1028	Methyl or any denatured alcohol..... ,,	0 10
1029	Whisky, brandy, cocktails, blackberry and ginger brandy litre	0 55
1030	Rum and gin, up to 65° centesimal gauge ..... ,,	0 20
1031	,, ,, up to or exceeding 68° centesimal gauge ,,	0 30
1032	Liqueurs, cordials and any compound spirituous liquors, not provided for.....litre	0 60
1033	Champagne ..... ,,	1 25
1034	Other sparkling wines..... ,,	1 00
1035	Bitters for mixing with liquors or beverages ..N. W. kilo.	0 75
1036	Wines, still, all white and sweet red wines, including dessert wines, in wood.....litre	0 15
1037	The same, in bottles, flasks, demijohns and other similar receptacles ..... ,,	0 30
1038	Common red wines, not containing more than 12 % in volume of alcohol, in wood .....litre	0 10
1039	The same, in bottles, flasks, demijohns and other similar receptacles .....litre	0 20
	When the volume of alcohol in the wines classified under paragraphs 1038 and 1039 exceeds 12 %, a surtax of 25 % shall be applied.	
1040	Beer, malt extract, and all similar beverages .....hectol.	6 00
1041	The same, in bottles or receptacles other than wood ,,	8 00
1042	Cider, in wood ..... ,,	8 00
1043	The same, in receptacles other than wood ..... ,,	10 00
1044	Sweetened, flavoured or aerated waters, natural mineral waters, carbonated or not, ginger ale, root beer, and other non-alcoholic beverages not provided for ..hectol.	6 00
1045	Fruit juices, pure or with sufficient sugar to preserve them, not fermented or fortified with spirits.....litre	0 20
1046	Vinegar and diluted acetic acid (not over 6 % acetic acid), in wood .....litre	0 03
1047	The same, in receptacles other than wood..... ,,	0 08

GROUP V.

Various.

Nos.		Dols. cts.
1048	Vegetables, tubers, bulbs, nuts and fruits of all kinds, not specially mentioned, pickled in any form, in wood or in other packing, except glass, earthenware or tin G. W. kilo.	0 05
1049	The same, in glass, earthenware or tin.....N. W. ,,	0 08
1050	Olives in wood .....G. W. ,,	0 05
1051	Same, in glass, tin or earthenware.....N. W. ,,	0 08
1052	Same, stuffed, however packed ..... ,, ,,	0 20
1053	Fruits, preserved in their own juice, in syrup, or in water, however packed.....N. W. kilo.	0 10
1054	Marmalade, sauce, and jelly of fruit, however packed N. W. kilo.	0 10
1055	Crushed fruit, and fruit pulp, for flavouring ices and the like N. W. kilo.	0 10
1056	Fruits, preserved in brandy, cordials or spirits of any kind, such as brandied peaches, cherries preserved in maraschino, and the like, however packed .....N. W. kilo.	0 30
1057	Cakes and puddings of any kind .....N. W. kilo.	0 10
1058	Brown bread and the like ..... ,, ,,	0 10
1059	Flavouring extracts (not medicinal nor fluid or solid extracts for perfumery), commonly used for cooking and baking, not containing over 12 % alcohol.....N. W. kilo.	0 50
	Note.—When containing over 12 % volume of alcohol they shall be classified according to paragraph 380 of Schedule *C*.	
1060	Sauces, condiments, and similar preparations for table use, such as caper sauce, pepper sauce, tabasco sauce, Worcestershire sauce, salad dressing, chutney sauce, tomato sauce, mushroom sauce and the like .....N. W. kilo.	0 20
1061	Almonds, hazel nuts, chestnuts, peanuts and nuts of any other kind, unshelled .....N. W. kilo.	0 08
1062	The same, shelled..... ,, ,,	0 12
1063	Same, roasted or salted ..... ,, ,,	0 18
1064	Fruit, berries, nuts or other products, crystallized N. W. kilo.	0 40
1065	Confectionery and sweetmeats of all kinds, not specially mentioned .....N. W. kilo.	0 05
1066	Eggs, fresh, salted, or preserved, and yolks .. ,, ,,	0 08
1067	Fine cheese, or any cheese packed in earthenware or glass, such as Roquefort, Camembert, Brie, Limburger, Imperial, and similar cheese .....N. W. kilo.	0 20
1068	Common cheese ..... ,, ,,	0 12
1069	Butter..... ,, ,,	0 20
1070	Oleomargarine, butterine, and all imitations or substitutes for butter .....N. W. kilo.	0 20
1071	Honey, maple syrup, cane syrup, and corn syrup ,, ,,	0 10
1072	Almond syrup, and generally flavouring syrups for beverages .....N. W. kilo.	0 10
1073	Alimentary preserves of animal origin, in tins or jars, n. e. p. f. prepared with sauces of vegetables or not N. W. kilo.	0 10
1074	Meat extracts..... ,, ,,	0 20
1075	Preserved meats, such as pâte de fois gras, game, etc., and similar foods, in pastes or not, in tins or jars N. W. kilo.	0 20
1076	Canned or potted soups of all kinds..... ,, ,,	0 10
1077	Cod, herring and mackerel, in glass, tins or earthenware, in sauce, oil or not .....N. W. kilo.	0 08
1078	Salmon and tunny fish in glass, tins or earthenware, in sauce, oil, or not .....N. W. kilo.	0 10
1079	Sardines in glass, tins or earthenware, in oil or not N. W. kilo.	0 15
1080	Anchovies and anchovy paste, however packed .. ,, ,,	0 25
1081	Fish pastes, caviar and fish roe, however packed ,, ,,	0 25
1082	Other preserved fish and sea food, such as oysters, clams etc., in glass, tins or earthenware .....N. W. kilo.	0 10
1083	Fresh milk, sterilized or not..... ,, ,,	0 05
1084	Evaporated milk or cream, or any unsweetened, preserved, concentrated or condensed milk, however contained N. W. kilo.	0 08
1085	The same, sweetened ..... ,, ,,	0 05
1086	Malted milk ..... ,, ,,	0 05
1087	Mellin's Food, Nestlé's Food and other similar infant foods N. W. kilo.	0 05
1088	Truffles, however packed..... ,, ,,	0 20
1089	Mushrooms (not sauce) of any kind, however packed N. W. kilo.	0 20
1090	Preserved vegetables of all kinds (not pickled), n. e. p. f. such as tomatoes, corn, pease, pumpkins, cabbage, and generally all preserved vegetables, however packed N. W. kilo.	0 07

GROUP VI.

Stock food.

Nos.		Dols. cts.
1091	Hay, and forage n. e. p. f.....G. W. 100 kilos.	0 40
1092	Oilmeal..... ,, ,,	0 60
	Note.—While the Republic adheres to the Brussels Convention, sugar and products having a sugar base shall pay upon their importation:	
	Refined sugar.....N. W. 100 kilos.	1 10
	Unrefined sugar..... ,, ,,	1 00
	Chocolate, confectionery, crackers, condensed milk, and analogous products that contain a notable proportion of sugar artificially incorporated N. W. 100 kilos.	1 10
	From this reduction are exempted the indirect products of the manufacture or refinement of sugar, which shall continue subject to the rates provided in this tariff.	
	No other import duty nor additional import tax, either local or national, exceeding 20 cents per 100 kilos. may be collected on sugar and preparations thereof provided for.	

SCHEDULE *N*.

MISCELLANEOUS.

Nos.		Dols. cts.
1093	Rubber, crude, and waste, scrap or refuse rubber N. W. kilo.	0 20
	(*a*) Rubber or gutta percha in sheets, mixed, combined or not with other material, for machinery packing N. W. kilo.	0 20
	(*b*) Machinery packing, not in sheets, of rubber pure, or combined with any material, including piston packing, value packing, etc., and rings, dies, gaskets and washers .....N. W. kilo.	0 25
	(*c*) Driving belts of rubber combined with other material .....N. W. kilo.	0 30
	(*d*) Hose of rubber combined with other material N. W. kilo.	0 10
	Note.—The weight of hose fittings shall be included if attached.	
1094	Tubing of rubber or gutta percha, combined or not with other material, with or without accessories..N. W. kilo.	0 60
	(*a*) Rubber tyres, combined or not with other material, and inner tubing thereof, for wheels of carriages, automobiles, bicycles, and the like.....N. W. kilo.	0 80
	(*b*) Rubber hat forms..... ,, ,,	0 60

SCHEDULE N.—MISCELLANEOUS—continued.

Nos.		Dols. cts.
	(c) Floor cloth, or door or floor mats of rubber, combined or not with other material.....N. W. kilo.	0 25
	(d) Boots and shoes of rubber, combined or not with other material .....N. W. kilo.	0 25
	(e) Soft rubber water bottles, or caps, fountain syringes, ice and urinal bags .....N. W. kilo.	1 00
	(f) Soft rubber nipples, nursing bottle fittings, teething rings, and similar articles .....N. W. kilo.	1 00
	(g) Rubber type and stamps ..... ,, ,,	1 50
	(h) Rubber erasers ..... ,, ,,	0 80
	(i) All other articles and manufactures of soft rubber, not elsewhere mentioned.....N. W. kilo.	1 00
1095	Hardened rubber paste for dental purposes, combined or not with colour, metal powder or other substances N. W. kilo.	2 50
	(a) Rulers or measures, of hard rubber, combined or not with soft rubber or other material .....doz.	0 50
	And in addition .....N. W. kilo.	1 00
	(b) Hard rubber pen holders .....doz.	0 50
	And in addition .....N. W. kilo.	1 00
	(c) Same, in fountain pens with or without gold nibs, and with ornaments or parts of gold, silver, mother-of-pearl or other metal .....doz.	12 00
	(d) The same, with gold nibs and without ornaments of any kind .....doz.	6 00
	(e) The same, with other nibs and without ornaments; also stylos of hard rubber .....doz.	1 50
	(f) Hard rubber or imitations thereof in trays for photographic developing and other purposes N. W. kilo.	0 75
	(g) Hard rubber syringes and syringe tips.. ,, ,,	2 50
	(h) Hard rubber cigar or cigarette holders, or mouth pieces for pipes .....N. W. kilo.	3 00
	(i) Hard rubber combs, side combs, back combs, hair pins; hair ornaments .....N. W. kilo.	2 00
	(j) other wares or articles of hard rubber not specially mentioned .....N. W. kilo.	2 50
1096	Amber, jet, coral, ivory, meerschaum, tortoise, mother-of-pearl and other shell:	
	(a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring, or polishing .....N. W. kilo.	0 50
	(b) Buttons of any kind, including cuff, collar and stud buttons .....N. W. kilo.	3 50
	(c) Pipe, cigar or cigarette holders and mouth pieces N. W. kilo.	10 50
	(d) Balls for billiards, pool or similar games ,, ,,	4 00
	(e) Spectacle or eyeglass frames, fitted with lenses or not .....doz.	3 00
	(f) Dice, counters, chessmen and checkers, and any games or toys .....N. W. kilo.	10 50
	(g) Any other article n. e. p. f..... ,, ,,	7 00
	Note.—Provided that none of the articles classified under paragraph 1096 shall pay a less rate of duty than 30 % *ad val.*	
1097	Horn, bone, hoof, whalebone, vegetable ivory, paste and celluloid; also compositions imitating these or materials described in paragraph 1096:	
	(a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring and polishing .....N W. kilo.	0 25
	(b) Buttons of any kind, including cuff, collar and stud buttons .....N. W. kilo.	1 00
	(c) Pipes, cigar or cigarette holders and mouth pieces N. W. kilo.	3 00
	(d) Balls for billiards, pool or similar games ,, ,,	2 00
	(e) Dice, counters, chessmen and checkers, and any games or toys .....N. W. kilo.	3 50
	(f) Combs, side combs, back combs, hair pins and hair ornaments .....N. W. kilo.	2 00
	(g) Collars for men, women, and children.....doz.	0 40
	(h) Cuffs for men, women, and children ....doz. pairs	0 60
	(i) Any other article n. e. p. f.....N. W. kilo.	2 50
1098	Buttons of any kind, including cuff, collar, stud buttons, picture and device buttons, n. e. p. f. except those of gold or silver, and gold or silver plated buttons N. W. kilo.	1 00
	Note.—None of the articles classified under paragraph 1098 shall pay a less rate of duty than 50 % *ad val.*	
1099	Human hair manufactured or not.....N. W. hectog.	1 50
1100	Sponges:	
	(a) Fine, cells when dry not exceeding 5 mm. average diameter.....N. W. kilo.	8 00
	(b) Common, cells when dry exceeding 5 mm. average diameter.....N. W. kilo.	4 00
1101	Tow or oakum, tarred or not .....G. W. 100 kilos.	8 00
1102	Wood battens for trunks 100	0 30
1103	Whips:	
	(a) Stocks of wood or other vegetable material, covered with cord, net or woven or plaited stuffs, or plain doz.	1 50
	(b) Same, covered with leather, skin, or other material not mentioned in the preceding paragraph ....doz.	2 25
	(c) Stocks of horn, whalebone, rawhide, or other material, covered with cord, net, woven or plaited stuff, or plain .....doz.	3 00
	(d) Same, covered with leather, skin, or other material not mentioned in the preceding paragraph ....doz.	4 50
	(e) Drovers' whips ..... ,,	6 00
	Note.—Riding whips, generally, shall follow the classification of paragraph 1103, with a reduction of 50 % on the rates therein provided.	
	Note.—None of the articles classified under paragraph 1103 shall pay a less rate of duty than 50 % *ad val.*	
1104	Umbrellas and parasols:	
	(a) Of natural or artificial silk, pure, or mixed with other materials, ribs up to 40 cm. in length ....doz.	9 00
	(b) Same, ribs exceeding 40 cm., but not over 55 cm. in length ..... doz.	12 00
	(c) Same, ribs exceeding 55 cm. in length .....doz.	15 00
	(d) Of any other material, except paper, ribs up to and including 40 cm. in length.....doz.	3 60
	(e) Same, ribs exceeding 40 cm. but not over 55 cm. in length .....doz.	4 80
	(f) Same, ribs exceeding 55 cm. in length..... ,,	6 00
	Note.—None of the articles classified under paragraph 1104 shall pay a less rate of duty than 50 % *ad val.*	
1105	Hats and bonnets, of straw or any of the materials mentioned in paragraph 763, including crowns, brims, or forms of the same, not trimmed:	
	(a) For males .....doz.	2 00
	(b) For females ..... ,,	2 00
	(c) For children ..... ,,	1 20
1106	Same, trimmed:	
	(a) For males ..... ,,	3 00
	(b) For females ..... ,,	6 00
	(c) For children..... ,,	1 80
1107	Top hats of any kind ..... ,,	24 00
1108	Hats of other materials, including crowns, brims, or forms of the same, not trimmed:	
	(a) For males .....doz.	2 00
	(b) For females ..... ,,	2 00
	(c) For children..... ,,	1 20
1109	Same, trimmed:	
	(a) For males ..... ,,	4 00
	(b) For females ..... ,,	6 00
	(c) For children..... ,,	2 40
	Note.—The addition of sweatbands, linings, ribbons, buckles, textiles, laces, feathers, flowers and the like, in any degree, however slight, shall constitute trimming for the application of paragraphs 1105 to 1109 inclusive.	
	Note.—None of the articles classified under paragraphs 1105 to 1109 inclusive, shall pay a less rate of duty than 50 % *ad val.*	
1110	Caps of all kinds not elsewhere specially mentioned:	
	(a) For adults, of natural or artificial silk, or mixtures of these with other materials or of leather.....doz.	3 00
	(b) The same, for children ..... ,,	1 80
1111	Same, of any other material:	
	(a) For Adults..... ,,	1 50
	(b) For children ..... ,,	0 90
	Note.—None of the articles classified under paragraphs 1110 and 1111, shall pay a less rate of duty than 50 % *ad val.*	
1112	Matches of wood or cardboard, even if for advertising purposes, including also so-called "Bengal" matches, and wind or storm matches.....N. W. kilo.	0 20
	(a) So-called "wax" matches, or vestas.. ,, ,,	0 30
1113	Cartridges with or without bullets, for firearms G. W. ,,	0 50
1114	Metal shells for shotguns, loaded or not ..... ,, ,,	0 80
1115	Shells of cardboard and metal for shotguns, empty, or loaded with powder or explosive compounds and primers only.....G. W. kilo.	0 60
1116	Shells of cardboard and metal for shotguns, loaded with primers, powder, or explosive compounds, and shot G. W. kilo.	0 30
1117	Primers and caps for firearms ..... ,, ,,	1 50
	Note.—The importation of articles classified under paragraphs 1113 to 1117 inclusive shall be subject to the restrictions and regulations prescribed by the Executive Power.	
1118	Paper and felt wads of all kinds for firearms..N. W. kilo.	3 00
1119	Tarred, oiled or prepared textiles or felt for roofing or sheathing .....G. W. 100 kilos.	2 00
1120	Tarpaulins..... ,, ,,	10 00
1121	Artificial flowers, fruits, seeds, leaves, stems, pistils or parts of these, n. e. p. f. made up into wreaths or not N. W. kilo.	4 00
1122	Manikins of all kinds..... ,, ,,	0 50
1123	Cameras and kodaks of all kinds, complete or not, and all parts of same (except plates and films), including lenses, tripods, plateholders etc .....*ad val.*	40 %
1124	All photographic dry or other plates .....N. W. kilo.	0 25
	(a) Photographic films and film packs..... ,, ,,	1 00
	Note.—Films for cinematographs, biographs and similar moving picture machines shall, however, be dutiable under the corresponding paragraph of Schedule L.	
1125	Tobacco:	
	(a) In the leaf .....N. W. kilo.	5 00
	(b) In snuff..... ,, ,,	5 00
	(c) Prepared as a germicide, insecticide, or scale destroyer .....N. W. kilo.	0 25
	(d) In cigarettes 1,000	5 00
	And in addition .....N. W. kilo.	5 00
	(e) In cigars 1,000	25 00
	And in addition .....N. W. kilo.	5 00
	(f) In chewing tobacco..... ,, ,,	0 25
	(g) In other forms not specially mentioned ,, ,,	5 00
1126	Games and toys, except those of gold and silver, gold and silver plate, or the materials mentioned in paragraphs 1096 and 1097 of Schedule N.....N. W. kilo.	0 25
	Note.—None of the articles classified under paragraph 1126 shall pay a less rate of duty than 40 % *ad val.*	
1127	Hectographs, mimeographs, and other devices for duplicating or manifolding writing or printing .....*ad val.*	25 %
1128	Incandescent mantles for lamps of any kind 100	5 00
1129	Tips of all kinds for burners.....N. W. kilo.	2 50
1130	Stereopticons and magic lanterns (not toys) .....*ad val.*	30 %
1131	Horseshoe magnets .....N. W. kilo.	1 00
1132	Powder puffs, not elsewhere provided for .....doz.	0 25
	And in addition .....N. W. kilo.	1 00
1133	Leeches .....G. W. ,,	1 00
1134	Oil paintings, not otherwise provided for.....*ad val.*	25 %
	Note.—Frames shall be separately dutiable under corresponding paragraphs.	

Nos. Dols. cts.

1135 Telescopes, field, opera and marine glasses:
(a) Mounted in steel, copper, brass, leather, rubber, bone, paste, or other common material..N. W. kilo. 3 00
(b) Mounted in mother-of-pearl, tortoise shell, ivory or silver .....N. W. kilo. 10 00
Note.—When mounted in gold, or set with precious stones, the same shall be classified as jewellery.
Note.—None of the articles classified under paragraph 1135 shall pay a less rate of duty than 30 % *ad val.*

1136 Barometers, thermometers, rain gauges of any kind, lactometers, saccharometers, liquor and other gauges of similar character; hour and sand glasses, reading and burning glasses etc., including magnifying glasses and thread counters .....N. W. kilo. 1 00
Note.—None of the articles classified under paragraph 1136 shall pay a less rate of duty than 25 % *ad val.*

1137 Mathematical and scientific instruments of all kinds, not otherwise provided for .....*ad val.* 25 %

1138 Surveyors chains and metallic tape .....N. W. kilo. 0 50

1139 Ship's compasses ..... „ „ 1 00

1140 Other compasses of direction ..... „ „ 2 00

1141 Spirit levels of all kinds.....*ad val.* 30 %

1142 Quadrants, sextants, octants, and similar articles N. W. kilo. 1 00

1143 All other effects, articles and merchandise, not elsewhere enumerated or provided for, except raw materials *ad val.* 50 %

1144 Raw materials, not elsewhere enumerated or provided for *ad val.* 25 %

SCHEDULE *O*.

Articles Free of Duty.

1145 Effects imported by the Government for the national public service:
(a) Effects imported by the municipalities for the public service of hygiene and sanitation, instruction, fomentation, beautifying, police, and others of exclusively communal nature, subject to the regulations as prescribed by the Executive Power.
(b) The indispensable materials and the instruments imported exclusively for the construction and maintenance of public works, declared of public utility by the National Congress, provided that they be subject to the regulations prescribed to this end by the Executive Power.

1146 Statues for ornamenting public parks.

1147 Foreign articles destined to public exhibitions held in the Republic. These articles shall be subject to the regulations as may be prescribed by the Executive Power in each instance.

1148 Specimens and collections of mineralogy, botany, ethnology, and geology for public museums, public schools, academies and scientific and artistic societies, upon due proof of their destination.

1149 Works of art destined for public exhibition in museums, galleries or art schools, when due proof is presented as to their destination.

1150 Live plants.

1151 Vegetable garden seeds, under such regulations and restrictions as may be prescribed by the Executive Power.

1152 Fertilizers, natural and artificial, and insecticide substances exclusively destined for agriculture.

1153 Live animals or birds of all kinds.

1154 Eggs of the silk worm.

1155 Ploughs, plough-shares, harrows, cultivators, planters, seeders, drills, harvesting, stacking, threshing and hulling machinery; separating, drying and polishing machinery; cotton gins, baling presses; machinery for extracting and preparing fibre for the market, corn shellers, hydraulic rams and levels, utensils and instruments destined exclusively for apiculture.
(a) Hoes, mattocks, rakes, axes, manure forks, potato forks, shovels, agricultural machetes and blades therefor (exclusive of scabbards), wire stretchers, barbed wire and staples therefor, picks and pickaxes, with or without handles, rails, fish plates and sleepers, bent rails, switches, frogs, rails screwed or bolted together in crossings and similar track sections.
(b) Industrial stills and parts of the same, alcohol burners, mantles, stoves, cook stoves and motors that operate exclusively with alcohol.
Note.—Machetes exceeding 72 cm. in length shall not be considered agricultural machetes for the purposes of this tariff, and shall be classified as side arms.

1156 Printing presses, type and rules, rollers, galleys, composing sticks, quoins, vignettes and similar accessories for printing.

1157 Engraved plates for printing, entirely of copper or alloys thereof or combined with wood, lead, or other base metal in any proportion.

1158 Paper for printing books, newspapers, or reviews, or for lithographing.
(a) Fly paper, poisoned or gummed.

1159 Printing and lithographing inks.

1160 Printed matter, books and pamphlets of all kinds, not otherwise provided for, except those prohibited.

1161 Newspapers, reviews and similar publications in any language.

1162 Lithographs, posters, calendars, and folders for advertising, having no commercial value and destined for free public distribution.

1163 Printed music, with or without words.

1164 Books and music in raised print, used exclusively by the blind.

1165 Hydrographic and topographical charts.

1166 Manuscript of any description, bound, stitched, or in separate sheets.

1167 Ores of gold, silver, iron or copper.

1168 Gold, silver, platinum and alloys thereof, crude or in bars, scraps, dust, or in broken up articles suitable only to be remelted.

1169 Medals of any metal gained by national competitors in foreign contests and exhibitions.

1170 Legal currency, national or foreign, of gold, silver, nickel, copper or paper.

1171 Numismatic and similar collections of coins or medals.

1172 Used and unused postage stamps of all nations.

1173 Diamonds and other precious stones in the rough, unmounted.

1174 Fresh fruits and berries in their natural state.

1175 Fresh garden produce not elsewhere provided for.

1176 Ice, natural or artificial.

1177 Pure cod liver oil and preparations thereof based principally on cod liver oil, and therapeutic serums, and vaccine virus.

1178 Sulphate, bromohydrate, valerianate, chlorhydrate, bi-sulphate, bi-bromohydrate, bi-chlorhydrate, chlorhydro-sulphate of quinine, aristoquine and euquinine, in powder.
Note.—Salts of quinine in pills, capsules or in any other form, shall be dutiable under the corresponding paragraphs of the tariff in which provided for.

1179 Artificial limbs.

1180 Artificial eyes.

1181 Trusses,

1182 Crutches.

1183 Cork and other life-saving belts.

1184 Signal rockets.

1185 Pumps intended for the salvage of vessels, imported temporarily.

1186 Parts of machinery, pieces of metal and wood, imported for the repair of foreign vessels which have entered the ports of the Republic through stress of weather, or disabled.

1187 Marine railways and floating dry docks.

1188 Submarine telegraph cables.

1189 Boats or vessels, exceeding 25 net tons register.

1190 Portable theatres, circus equipment, panoramas, wax figures and other similar objects for public entertainment imported temporarily in accordance with the regulations as may be prescribed by the Executive Power.

1191 Unsaleable samples, or those having no commercial value.
(a) Samples, not exceeding $2,000 in value, introduced by bona fide commercial travellers for their business, provided, that such samples do not remain in the territory of the Republic more than four months, and that the introducer thereof give bond to the satisfaction of the Interventor, whose duty it shall be to examine said samples at the time of entry, as well as upon exportation, for the identification thereof.

1192 Baggage:
(a) Clothing and toilet articles that have been in personal use by a passenger or family, citizens or inhabitants of the Republic, in quantities proportionate to their profession and rank, and that are their personal property, including new articles valued in the place of examination at fifty dollars, provided that the remainder of their baggage be at least triple the value of this sum, and that said new articles are their personal property, and for their personal use, and not for barter or for sale.
(b) Bed and table linen, portable tools and instruments, jewels and table service, brought by citizens or inhabitants of the Dominican Republic in their baggage, and which are their personal property (not for barter or sale), used by such persons in the Republic and exported therefrom, under conditions to be prescribed by the Executive Power.
(c) Wearing apparel, toilet objects, and articles for personal use, bed and table linen, portable tools and instruments, theatrical costumes, jewels, and table service, bearing evident signs of having been used, brought by tourists or travellers (not citizens or inhabitants of the Dominican Republic) in their luggage, in quantities proportionate to their class, profession and rank, which are their personal property and not for barter or sale.
Note.—The privilege of free entry of effects to which this paragraph refers does not include foodstuffs, provisions, liquors, cigars, cigarettes, drugs, medicinal preparations or perfumery, exceeding in value $1.00 for each item.
Note.—The privilege of free entry to which the preceding paragraph refers shall not be granted more than twice within a period of one year to any person other than government officials or commercial travellers.

1193 Used household furniture of persons coming to settle in the Republic, including pictures, paintings and family portraits, pianos and other musical instruments, chinaware and kitchen utensils, in quantities and of the class suitable to the position of the persons bringing the same, and intended for their own use and benefit and not for barter or sale.
Note.—In order that the articles referred to in the preceding paragraph shall enjoy the privilege of free entry, the introducers thereof must prove that said effects have been used by them for more than one year, provided that the same be introduced by them upon arrival in the Republic or subsequently within a reasonable period in the judgment of the Interventor of Customs, and provided that the introducers thereof have emigrated with the intention of definitely settling in the country, and provided further that this privilege has not previously been granted them.

1194 Articles sent by a foreign government for the official use of its accredited representatives in the Republic, upon approval by the Secretary of Finance and Commerce.

1195 Articles imported by diplomatic representatives of foreign governments accredited to the Republic, for personal or family use, not in excess of $1,000 in value during one calendar year, subject to the formalities prescribed by the Executive Power.

1196 The baggage and personal effects of Ambassadors, Ministers, Charges d'affaires, and Secretaries of Legations, which shall be delivered without examination.
Note.—The exemption from duty and from examination of baggage and effects specified in paragraphs 1195 and 1196 is not accorded to Consular Officers.

1197 Dominican fruits and products shipped abroad, and which are re-imported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty: *Provided always*, That they are, when re-imported, inclosed in the same packages and bear the same marks as when exported; and that they are accompanied by certificate of the Dominican Consular Officer, or, if there be none, of the chief customs authority at the port of re-shipment, stating that the fruits and products are re-shipped to the Republic for the above stated reason.

1198 Paintings and sculptures which have been exported with a custom house certificate, provided that upon re-importation their identity is established.

1199 Articles shipped from the Republic to foreign expositions.

1200 Fruits and products of the Republic, returned, the entry of which was prohibited at the place of destination, upon due proof of exportation and prohibited entry.

1201 Fruits and products of the Republic, re-imported without having been altered or advanced in value by any process or manufacture.

SCHEDULE O.—ARTICLES FREE OF DUTY—continued.

1202 Images, ornaments and other objects for the Church, destined for worship, upon declaration of the Prelate.

Section X.—Manufactures sent abroad to be repaired shall, upon re-importation, be liable to a duty equivalent to 50 % of the value of the repairs effected. Manufactures sent abroad for the purpose referred to in this Section shall be examined at the custom house where re-imported, for the purpose of identification with the certificate issued by the custom house where examined.

Note.—To exporters of honey, molasses, cigars, cigarettes, and other manufactured products, shall be refunded by the custom house, upon effecting the exportation, the duties paid by them upon the introduction of barrels, pipes, cases, wooden boxes, assembled or knocked down, and cans, in accordance with the certificate issued by the custom house where importation of such packing has been made.

EXPORTS.

Section XI.—Effects exported from the ports of the Republic shall be dutiable as follows.

Nos.		Dols. cts.
1	Cacao ..... G. W. 100 kilos.	1 00
2	Coffee ..... ,, ,,	0 30
3	Wax ..... ,, ,,	4 00
4	Hides and skins ..... ,, ,,	2 00
5	Wood :	
	(*a*) Lignum Vitæ ..... G. W. 1,000 kilos.	0 50
	(*b*) Bastard Lignum Vitæ ..... ,, ,,	0 50
	(*c*) Lance wood ..... ,, ,,	0 60
	(*d*) Dye-woods	Free.
	(*e*) Fine ..... G. W. 1,000 kilos.	1 00
	(*f*) All other, not specified in this article	Free.
6	Leaves and tops of yarey and cana palm and all other leaves and tops for the manufacture of hats .. G.W. kilo.	0 10
7	Other products not specified	Free.

Section XII.—This act shall take effect from the 1st of January, 1910, and repeals all other acts, decrees, resolutions or dispositions contrary thereto.

EXTRACT FROM THE LAW OF JULY 2, 1910, RELATING TO STAMP DUTIES.

("*Gaceta oficial*" No. 2106, of July 16, 1910.)

Sixty days after the publication of the present Law, the following stamp duties shall be levied on the importation of the goods hereinafter specified :

	Stamps of D. C.
Accordions ..... each	0 10
Albums of all kinds and sizes ..... ,,	0 25
Walking sticks of all kinds ..... ,,	0 10
Trunks ..... ,,	0 10
Bicycles ..... ,,	0 50
Masks of all kinds ..... ,,	0 10
Belts of all kinds and of any quality ..... ,,	0 02
Chromos without advertisements : framed ..... ,,	0 10
,, unframed ..... ,,	0 01
Knives, pointed, of all kinds and of any quality ..... ,,	0 05
Sporting guns of all kinds ..... ,,	0 50
Matches, $\frac{5}{8}$ per box of 50 matches or less, per 50 matches or fraction of 50 in excess, $\frac{3}{8}$ cent in addition	
Flower vases of all kinds ..... each	0 02
Horse clothing : fine ..... ,,	0 50
Common ..... ,,	0 20
Guitars ..... ,,	0 50
Ordinary soap, from resin, cocoanut or other kinds, common 100 kil.	1 50
Toilet soap, of all kinds other than medicinal unscented soaps each	0 02
Cages, of any size ..... ,,	0 25
Lamps : suspending or chandeliers, with 4 lights or more .. ,,	1 00
Fine, suspending, with less than 4 lights or with stand, of any size ..... each	0 50
With globe or shade of crystal having up to 6 inches .... ,,	0 20
Washstands of all kinds ..... ,,	0 25
Blank registers, other than copy books for schools, size :	
in-18 ..... ,,	0 01
in-16 ..... ,,	0 02
in-12 ..... ,,	0 03
in-8 ..... ,,	0 04
in-8, larger ..... ,,	0 05
in-4, smaller ..... ,,	0 06
in-4, larger ..... ,,	0 07
in-folio ..... ,,	0 08
in-folio, larger ..... ,,	0 09
in-folio, of large size ..... ,,	0 10
Cigarette paper, in booklets 1,000	0 50
Specific compound medicines :	
In boxes, cases or flasks, containing less than 100 grammes each	0 02
In flasks, containing from 100 to 500 grammes exclusive ,,	0 03
,, ,, ,, 500 to 1,000 grammes ..... ,,	0 06
Memorandums 1,000	1 00
Mills for coffee or other grains, of all kinds ..... each	0 05
Playing cards ..... pack	0 20
Dressing and other cases, of all kinds ..... each	0 10
Vaporizers of all kinds ..... ,,	0 02
Perfumery : powders, in boxes of all kinds and sizes ..... ,,	0 02
Rice powder boxes : of porcelain or crystal of all kinds and sizes ..... each	0 02
Of tin plate, of all kinds and sizes ..... ,,	0 01
Pomades and essences, in flasks or pots, of all kinds and sizes each	0 02
Watches and clocks, of all kinds and sizes ..... ,,	0 25
Of nickel or nickeled iron ..... ,,	0 25
Of silver ..... ,,	0 50
Of gold ..... ,,	1 00
Hats of straw, Italian straw, *yarei* or other straw, for men or women, of all kinds ..... each	0 05
Candles of spermaceti, stearine or any other substance imitating spermaceti candles, in packets containing :	
6 candles or less, of 12 inches ..... packet	0 02
6 ,, ,, 8 ,, ... ,,	0 01½
6 ,, ,, of less than 8 inches ..... ,,	0 01
Tallow candles ..... lb.	0 02½
Velocipedes of all sizes ..... each	0 10

LAW OF JULY 12, 1910, APPROVING THE TARIFF OF DUTIES IMPOSED BY THE MUNICIPALITY OF SANTO DOMINGO.

("*Gaceta oficial*" No. 2111, of August 6, 1910.)

SOLE ARTICLE.—The following import consumption duties established by the Municipality of Santo Domingo are approved :

	D. C.
Rice ..... 50 kil.	0 06
Articles of iron, enamelled or covered with porcelain .. 100 kil. net	1 10
Accordions ..... doz.	1 50
Oils : cotton-seed and the like ..... kil. net	0 02
Linseed ..... ,,	0 02
Machine lubricating ..... ,,	0 00¾
Olive, fine ..... ,,	0 01
Cocoanut ..... ,,	0 02
Bitters and the like ..... litre	0 06
Olives, capers, pickles, anchovies, salmon, oysters, sardines, preserved vegetables and other alimentary preserves, of all kinds ; condensed milk ..... kil. net	0 06
Iron, copper or other wire, plain ..... 50 kil.	0 05
Tar, pitch, coaltar and the like ..... ,,	0 20
Mineral or carbonated waters ..... 12 bottles	0 12
Jars ("*alcarasas*") ..... each	0 02
Turpentine ..... kil. net	0 01½
Aimagra, ochre and calsomine ..... ,,	0 01¼
White lead and whiting ..... ,,	0 00½
Sandals ..... doz.	0 15
Playing cards of all kinds, in packs ..... gross	2 00
Billiard tables with or without accessories ..... each	10 00
Varnish of all kinds ..... kil. net	0 06
Billiard balls of all kinds ..... each	0 25
Bicycles ; for men or women ..... ,,	1 00
For children ..... ,,	0 50
Iron balusters, balconies and railings ..... 50 kil.	0 25
Empty casks of any size, fitted together or in shooks ..... each	0 25
Wire mattresses : two places ..... ,,	0 50
One place ..... ,,	0 25
One and a half places ..... ,,	0 35
Safes ..... ,,	2 00
Coffee ..... 50 kil.	1 00
Cigarettes 1,000	1 00
Rockets and crackers ..... 40 packets	0 25
Horses ..... each	5 00
Neckties of all kinds ..... doz.	0 05
Iron nails of any size, including iron brads ..... 50 kil.	0 00
Nails of any other metal or alloy ..... ,,	0 08
Prunes, raisins, figs, dates, almonds, hazelnuts, walnuts, chestnuts, and all other dried fruits ..... kil. net	0 06
Percussion caps and cartridges of all kinds, for guns 100	0 10
Percussion caps for revolvers of any bore ..... ,,	0 25
Carriages and carts of all kinds ..... each	4 00
"*Quitrines*" (two wheeled carriages) of any size ..... ,,	2 00
Footwear of any shape and material : for men and women .. pair	0 06
For children ..... ,,	0 02
Wooden bedsteads ..... each	2 00
Metal bedsteads : two places ..... ,,	2 00
One and a half places ..... ,,	1 50
One place ..... ,,	1 00
Onions and shallots ..... 100 kil. net	0 23
Carbide ..... ,,	0 50
Slippers and low shoes of all kinds and sizes ..... doz.	0 12
Roman cement ..... barrel	0 20
Dominoes ..... game	0 25
Empty demijohns : one gallon in capacity ..... each	0 02
Greater capacity ..... and in addition per gall.	0 01
Brooms of all kinds ..... doz.	0 10
Sporting guns of all kinds : single barrelled ..... each	0 50
Double barrelled ..... ,,	1 00
Tow, waste, machine yarn and packing ..... 100 kil. net	1 00
Fruit extracts or essences of all kinds, in flasks or other containers ..... kil. net	0 25
Fruits in natural state, such as grapes, pears, apples &c. 100 kil. net	1 00
Matches of all kinds ..... gross of boxes	0 10
Caps for sporting guns ..... kil.	0 50
"*Flechas*" for carriages ..... each	0 30
Articles of iron, of all kinds and in any shape, not specially mentioned, with a special surtax of ..... 50 kil.	0 25
Fireworks ..... ,,	1 00
Phonographs ..... each	0 50
Beans of all kinds and of any colour, peas, chick peas, lentils 100 kil. net	0 90
Refined petroleum : of 150° ..... ,,	0 75
Under 150° ..... ,,	1 75
Gasoline, naphtha, benzine ..... ,,	0 75
Grain of all kinds, unenumerated ..... 50 kil. net	0 30
Guitars and unenumerated stringed instruments of all kinds each	0 50
Biscuits : common, in barrels, cases or other receptacles 100 kil. net	0 26
Soda ..... ,,	0 22
Fine, of all kinds ..... ,,	0 61
Cattle of all kinds, unenumerated ..... head	0 25
Flour : wheaten ..... 50 kil. net	0 12
Maize ..... ,,	1 00
Galvanized iron ..... 100 kil. net	0 20
Yarn called "*de guarar*," for fishing nets, cordage, of hemp, Manila hemp, agava, "*cabulla*," pita and other textile fibres 100 kil. net	0 45
Unenumerated musical instruments ..... each	1 00
Common soap of all kinds ..... 50 kil. net	0 12½
Toys of all kinds ..... on the Customs duty	5 %
Games : chess, draughts and other ..... each	0 25
Lotto ..... ,,	1 00

		D.	C.
Bricks and tiles, of clay, of all kinds	100 kil.	0	05
Common faience	50 kil.	0	50
Porcelain	,,	1	00
Building wood of all kinds	cubic metre	0	22
Wood manufactured into articles such as columns, balusters, doors, windows, cornices and hand rails	cubic metre	0	41
Shot	50 kil. net	0	25
Medicines of all kinds	on the Customs duty	5	
Masks	doz.	0	25
Lard	100 kil.	0	43
Red lead	,,	0	43
Furniture of all kinds and shapes	*ad val.*	10%	
Maizena	100 kil.	0	43
Stockings for men and women	doz.	0	10
For children	,,	0	05
Dressing cases	each	0	25
Pianos, pianolas, and phonolas	,,	5	00
Gunpowder	50 kil.	2	00
Potatoes	100 kil.	0	43
Pitch	,,	0	43
Paints of all kinds	100 kil. net	1	10
Jewellery of gold, silver, copper or alloys	on the Customs duties	10%	
Handkerchiefs of all kinds	doz.	0	05
Perfumery:			
Oils	12 flasks	0	25
Scented soap	kil. net	0	10
Toilet Waters	12 flasks	0	25
Cosmetics and pomades	kil. net	0	40
Powders	,,	0	30
Essences for the handkerchief	12 flasks	0	25
Cheese: Dutch	50 kil.	0	50
Other kinds	,,	0	30
Refreshing drinks and syrups of all kinds	100 kil.	1	10
Wheels for carriages and carts	pair	1	00
Shirts and chemises of all kinds, for men, women and children	doz.	0	50
Drawers for men, women and children	,,	0	25
Vests do., do., do.	,,	0	10
Collars and cuffs	,,	0	10
Suits: of cloth, diagonal or cassimere, composed of two or three articles	suit	1	00
Incomplete, of cloth, diagonal or cassimere	12 articles	3	60
Of alpaca, composed of two or three articles, and similar	suit	0	30
Incomplete, of alpaca, and similar	12 articles	1	20
Of linen or cotton, composed of two or three articles	suit	0	25
Incomplete, of linen or cotton	12 articles	1	00
For children (half the above duties).			
Parlour guns for target shooting	each	1	00
Hats: of all kinds for men	doz.	0	40
,, and caps, for children	,,	0	20
,, for women	,,	1	20
Sea salt	50 kil.	0	10
Saddles and "*galápagos*" (English saddles)	each	2	00
Tobacco: manufactured	1,000	5	00
Pressed or plug ("*en huera*")	kil. net	0	10
Unmanufactured	50 kil.	5	00
In powder or snuff	kil. net	0	02
Hair dyes	12 flasks	0	25
Jugs	each	0	10
Billiard cues	doz.	0	50
Office requisites	on the Customs duties	10%	
Show cases ("*vidrieras*")	each	1	00
Articles of glass, crystal and porcelain of all kinds, such as bowls, vases, tubes, plates, saucers, cups, window glass and all other unenumerated articles	100 kil.	0	37
For toilet tables &c	,,	4	34
Lamps, punch bowls, soap boxes, pots &c. of all kinds and shapes	100 kil.	0	38
Sashes ("*vidrieras*") for doors and windows	each	0	25
Candles: wax	50 kil.	0	25
Spermaceti	,,	0	30
Stearine	,,	0	25
Tallow	,,	0	05
Vinegar	litre	0	02
Billiard cue tips	1,000	0	50

LAW OF JULY 5, 1910, APPROVING THE TARIFF OF DUTIES IMPOSED BY THE MUNICIPALITY OF PUERTO PLATA.

("*Gaceta oficial*" No. 2113, of August 13, 1910.)

ART.—The following import consumption duties established by the Municipality of Puerto Plata are approved:

		D.	C.
Rice	50 kil.	0	06
Accordions	doz.	1	50
Oils: cotton-seed and similar	kil.	0	01
Linseed or fish	,,	0	02
Machine, lubricating	2 kil.	0	01
Fine, olive or other	kil	0	01
Cocoanut	,,	0	02
Bitters and the like	litre	0	06
Olives, in oil, stuffed	12 flasks	0	12
,, ,,	12 half flasks	0	06
Olives in barrels or other containers	50 kil.	0	50
Garlic, strung or loose	,,	0	25
Iron, copper or other wire, plain	,,	0	05
Tar	,,	0	20
Cabinets and show cases, mounted or not, of all kinds	each	1	00
Mineral or carbonated waters, in common bottles	12 bottles	0	12
Jars ("*alcarrazas*")	each	0	02
Turpentine	2 kil.	0	03
Wire of any colour	50 kil.	0	30
White lead and whiting	,,	0	25
Sandals	doz.	0	15
Playing cards of all kinds, in packs	gross	2	00
Billiards with or without accessories	each	10	00
Fireproof copal varnish and similar	kil.	0	04
Billiard balls	each	0	25
Bicycles: for men or women	,,	1	00
For children	,,	0	50
Pitch	50 kil.	0	20
Balusters or railings of iron	,,	0	25
Empty casks of any capacity, mounted or not	each	0	20
Wire mattresses: two places	,,	0	50
One place	,,	0	25
Safes	,,	2	00
Coffee	50 kil.	1	00
Cigarettes	1,000	1	00
Rockets and crackers	10 packets	0	25
Iron nails, points and brads	50 kil.	0	06
Nails of composition or other metal	,,	0	08
Percussion caps for sporting guns	100	0	10
Percussion caps for revolvers	,,	0	25
Carriages: four seated	each	6	00
Less than four seated	,,	2	00
Sausages and polenies	kil.	0	03
Footwear: for children	pair	0	02
For women	,,	0	03
For men	,,	0	06
Bedsteads: of mahogany or other wood, with wire mattress	each	2	00
Fine, of metal, with two places, with wire mattress	,,	2	00
,, ,, with one place, with wire mattress	,,	1	00
Common, of metal, with two places	,,	1	00
,, ,, with one place	,,	0	50
Camp or folding, with one place	,,	0	25
Onions and shallots	50 kil.	0	15
Carbide	100 kil.	0	25
Slippers and low shoes of all kinds and sizes	pair	0	01
Prunes	kil.	0	05
Unenumerated alimentary preserves	,,	0	03
Dominoes	game	0	25
Demijohns or carboys to contain one gallon	doz.	0	10
2 gallons	,,	0	12
3 gallons	,,	0	14
Of larger capacity	,,	0	15
Dates, figs, raisins and similar products	50 kil.	0	30
Brooms of all kinds	doz.	0	10
Sporting guns: double barrelled	each	1	00
Single barrelled, common	,,	0	50
Single barrelled, fine	,,	0	60
Tow, waste, machine yarn and packing	50 kil.	0	25
Pickles of all kinds	kil.	0	06
Fruit extracts and essences, in flasks and other receptacles	,,	0	25
Desks, washstands, or sideboards	each	1	00
Fruits: in syrup	kilo.	0	06
Dried, unenumerated	,,	0	05
In their juice or in liqueur	,,	0	05
Fresh, such as apples, pears, grapes and similar	,,	0	01
Wax vestas	gross of boxes	0	25
Matches in the shape of combs	,, of tablets	0	25
Common	,, of boxes	0	10
Candied fruits	kilo.	0	10
Caps for sporting guns	1,000	0	25
"*Flechas*" for carriages	each	0	30
Iron articles of all kinds	50 kil	0	10
Fireworks	,,	1	00
Phonographs	each	0	50
Petroleum: of 150° and upwards	50 kil.	0	35
Of less than 150°	,,	1	75
Gasoline, naphtha	,,	0	25
Grain of all kinds	,,	0	30
Guitars and mandolines	each	0	50
Larders	,,	1	00
Biscuits: common, in barrels, cases or other receptacles	50 kil.	0	12
Soda	,,	0	10
Fine of all kinds, without sugar	,,	0	25
Flour: wheaten	,,	0	12
Maize	,,	1	00
Musical instruments, unenumerated	each	0	50
Soap: common	2 kil.	0	05
Fairy, cocoanut and similar	,,	0	05
Toys of all kinds	on the Customs duty	10%	
Aerated lemonade and the like	12 bottles	0	12
Games: chess or draughts	game	0	25
Lotto	,,	1	00
Bricks of all kinds	1,000	1	00
Carriage poles	each	0	50
Enamelled faience	50 kil.	0	50
Wood: columns	each	0	50
Balusters for balconies	,,	0	05
Stands	,,	0	05
Balusters for cornices	,,	0	01
Cornices	lineal foot	0	01
Hand rails	,,	0	02
Doors, windows and venetian blinds	panel	0	50
Of all kinds, boards, beams	1,000 feet	1	00
Rocking chairs of all kinds and sizes	doz.	1	00
Extending tables	each	1	00
Gueridon and bracket tables	,,	0	25
Shot	50 kil.	0	25
Medicines of all kinds	on the Customs duty	5%	
Masks	doz.	0	25
Lard	50 kil.	0	20
Red lead	,,	0	20
Dressing cases	each	0	25
Ochre	50 kil.	0	20
Pianos or pianolas	each	5	00
Gunpowder	50 kil.	2	00
Potatoes	,,	0	20
Pitch	,,	0	02
Paints of all kinds	,,	0	40
Jewellery of gold, silver, copper or alloys	on the Customs duty	10%	
Perfumery: oils	12 flasks	0	25
Scented soap	kilo.	0	10
Toilet waters	12 flasks	0	25
Cosmetics and pomades	kilo.	0	40
Powders	,,	0	30
Cheese: Dutch	50 kil.	0	50
Other kinds	,,	0	30

		D.	C.
Wheels for carriages and carts	pair	1	00
Wearing apparel:			
Neckties	doz.	0	05
Shirts and chemises of all kinds for men, women and children	doz.	0	50
Drawers, Ditto	,,	0	25
Vests, Ditto	,,	0	10
Collars and cuffs	,,	0	10
Stockings for men or women	,,	0	10
,, for children	,,	0	05
Suits composed of two or three pieces, of cloth, diagonal or cassimere	each	1	00
Suits composed of alpaca or similar	suit	0	30
Incomplete suits of alpaca or similar	doz. of each part	1	20
Suits of linen or cotton, composed of two or three pieces	suit	0	25
,, ,, incomplete	doz. of each part	1	00
,, for children (half the above duties).			
Handkerchiefs of all kinds	doz.	0	05
Hats of all kinds, for men	,,	0	40
,, and caps, for children	,,	0	20
Sea salt	50 kil.	0	02
Saddles and "*galápagos*" (English saddles)	each	1	00
Sardines: in oil	50 kil.	0	30
Salted	,,	0	50
Chairs	doz.	0	50
Arm chairs and sofas	,,	1	00
Toilet tables: with marble	each	1	00
Without marble	,,	0	50

		D.	C.
Tobacco: manufactured	1,000	5	00
Unmanufactured	50 kil.	5	00
Pressed or plug	kilo.	0	10
In powder or snuff	,,	0	02
Jars ("*tinajas*")	each	0	10
Billiard cues	doz.	0	50
Screws of iron, copper or other metal or composition, with or without washers	50 kil.	0	05
Office requisites	on the Customs duty	10%	
Show cases ("*vidrieras*")	each	1	00
Sashes ("*vidrieras*") for doors and windows	,,	0	25
Candles: wax	50 kil.	0	25
Spermaceti	,,	0	30
Stearine	,,	0	10
Tallow	,,	0	05
Vinegar	2 litres	0	03
Bowls, vases, tubes, plates, saucers, cups, window glass, toilet glasses, punch bowls, water jugs, soap boxes, lamps of all kinds &c. of glass, crystal, porcelain or biscuit	50 kil.	0	25

ART. 2.—All articles enumerated in the present Tariff, imported by merchants established in the Commune under their own brand and without any countermark showing that they have been despatched from other Communes or which even when provided with such a countermark are intended for consumption in the Commune, shall be liable to the payment of the corresponding surtax.

Paragraph.—The present Tariff cancels the existing Tariff of the same kind and became operative on the 1st January, 1911.

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